



2025- 2026 Budget

BUDGET DEVELOPMENT UPDATE



"INSPIRE STUDENTS THROUGH THE CARE, DEDICATION AND DILIGENCE OF TEACHERS, STAFF, AND PARENTS, TO BECOME KNOWLEDGEABLE, SKILLED, AND CONFIDENT YOUNG MEN AND WOMEN."

JANUARY 23, 2025

Dr. James Kaishian, Superintendent of Schools
John J. Brucato, Assistant Superintendent for Finance & Operations

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2025-26 Rollover Budget



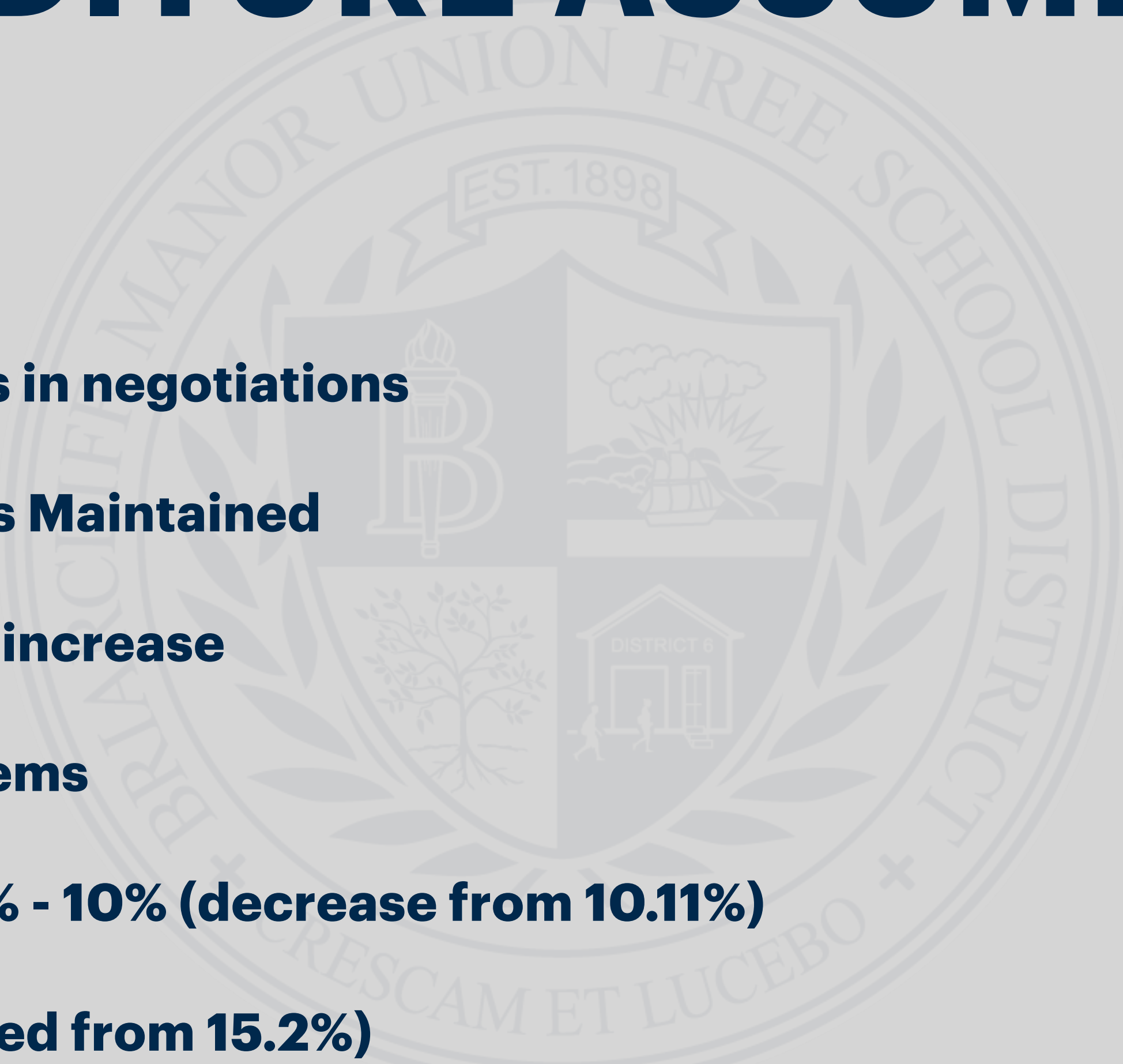


EXPENDITURE ASSUMPTIONS

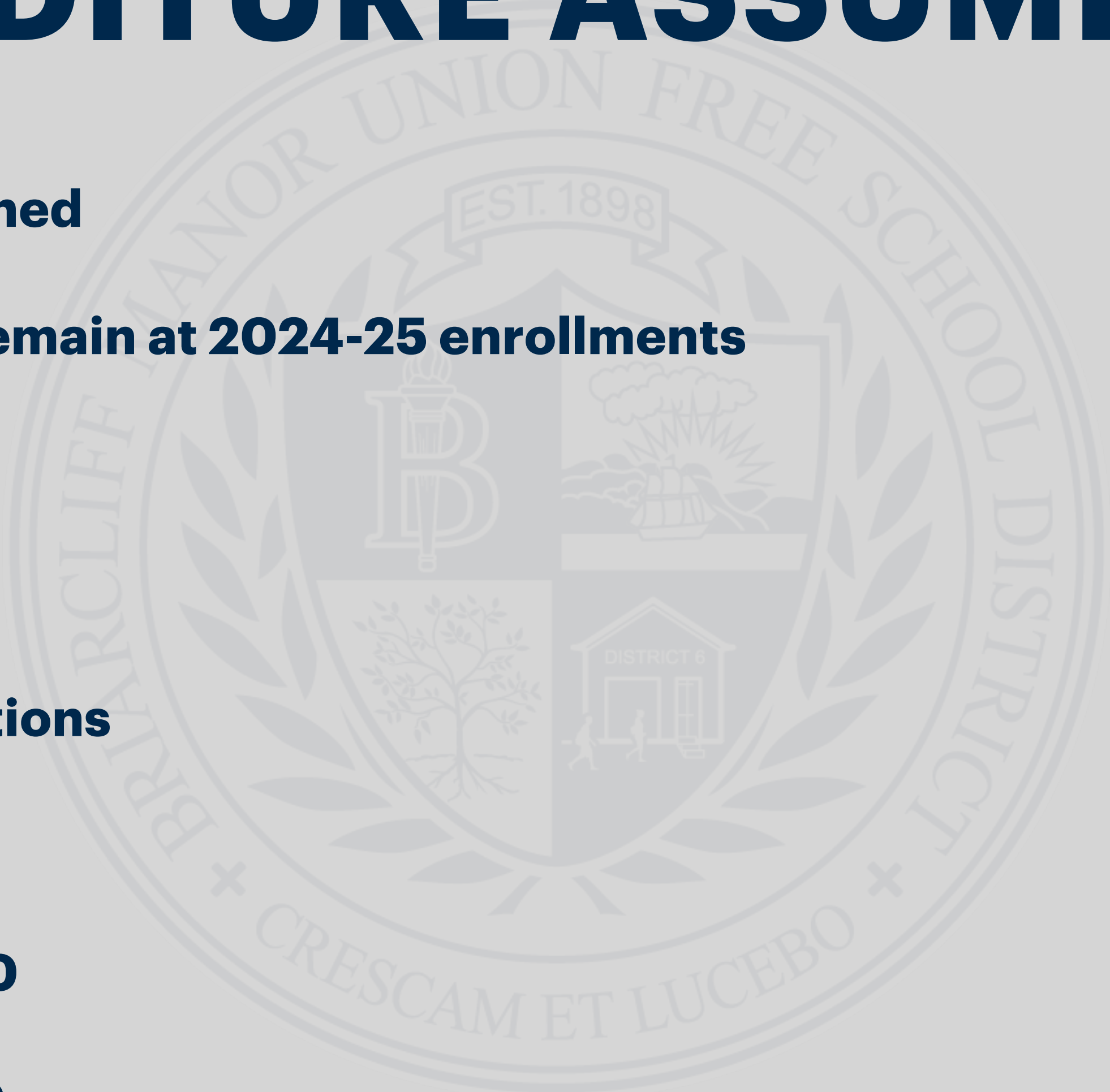
PURPOSE

- **Moving expenditures forward from current fiscal year**
 - **Includes known increases (healthcare, retirement, etc)**
 - **Includes retirements**
 - **Baseline for budget development**
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EXPENDITURE ASSUMPTIONS

- **CBA Settlements**
 - **0 outstanding CBAs in negotiations**
 - **Current Staffing Levels Maintained**
 - **Health Insurance: ~5% increase**
 - **State Retirement Systems**
 - **TRS: Estimated 9.5% - 10% (decrease from 10.11%)**
 - **ERS: 16.5% (increased from 15.2%)**
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EXPENDITURE ASSUMPTIONS

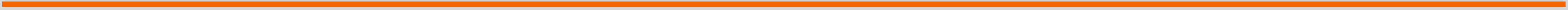
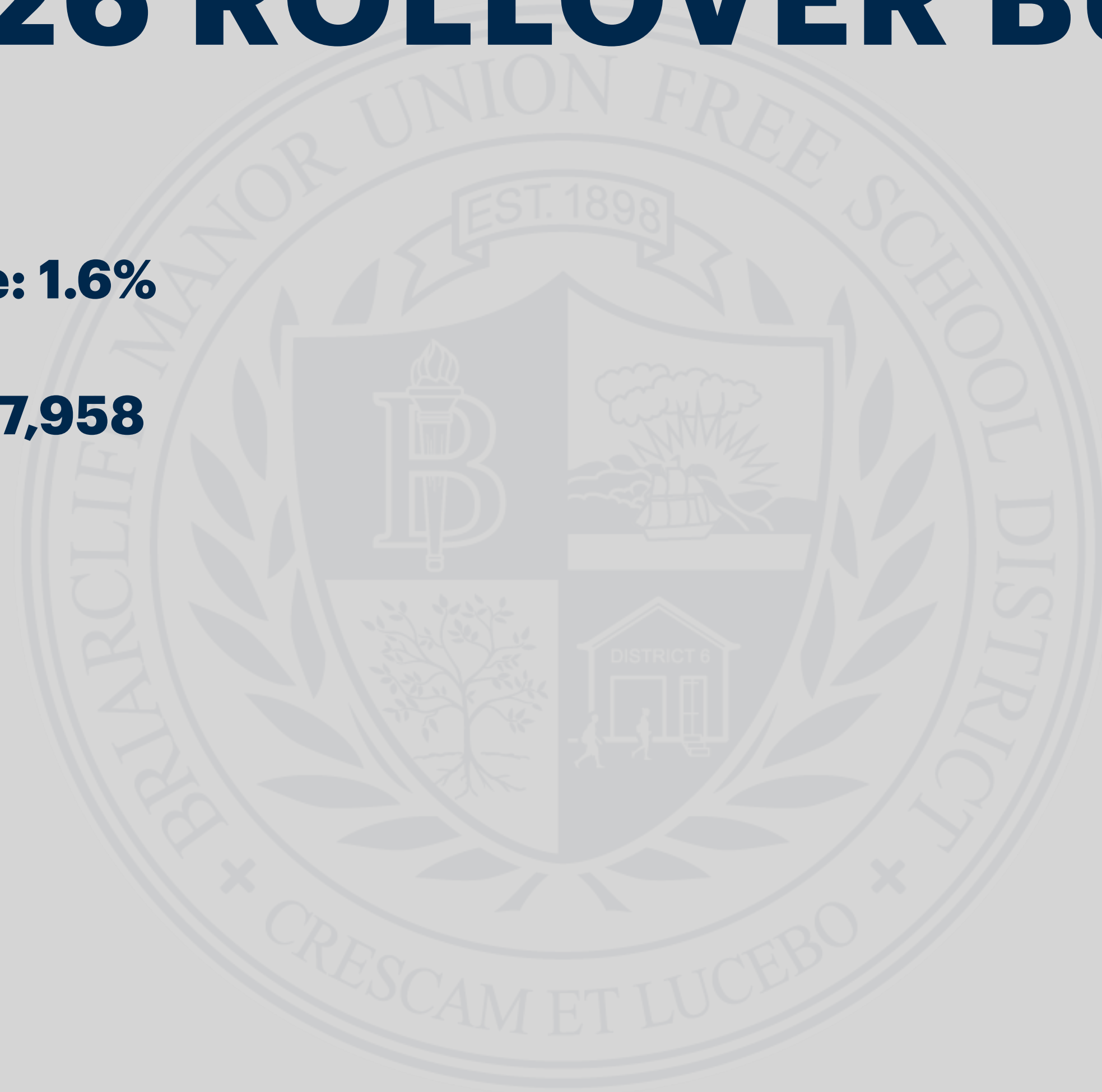
- **Programming maintained**
 - **Tuition assumptions remain at 2024-25 enrollments**
 - **CPI: Varied %**
 - **Transportation**
 - **Contractual obligations**
 - **Transfer to Capital**
 - **2024-25: \$450,000**
 - **2025-26 \$500,000**
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**2025-26 ROLLOVER
BUDGET**

2025-26 ROLLOVER BUDGET

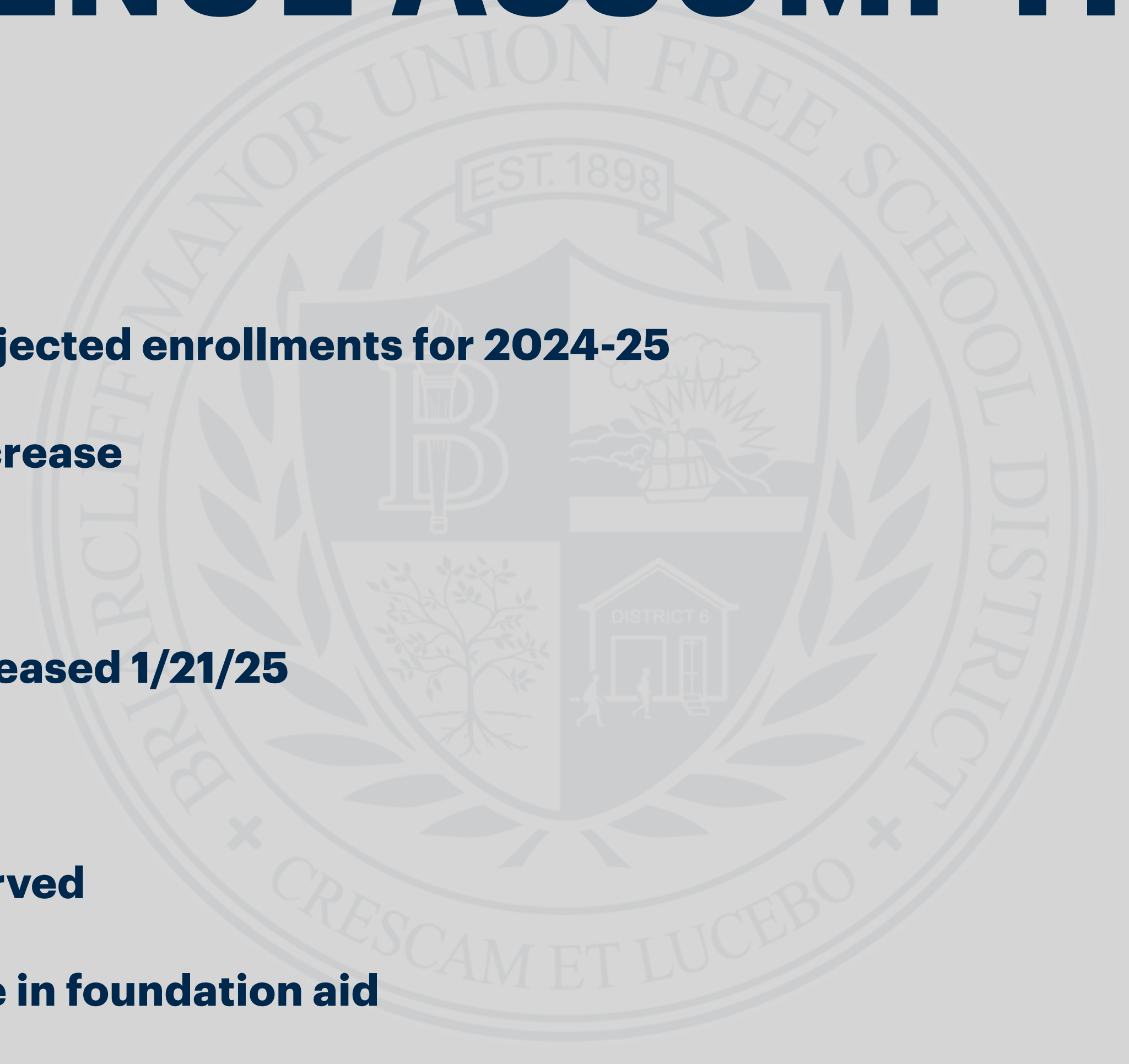
- **Percentage Increase: 1.6%**
- **Dollar Increase: \$947,958**



REVENUE ASSUMPTIONS



REVENUE ASSUMPTIONS

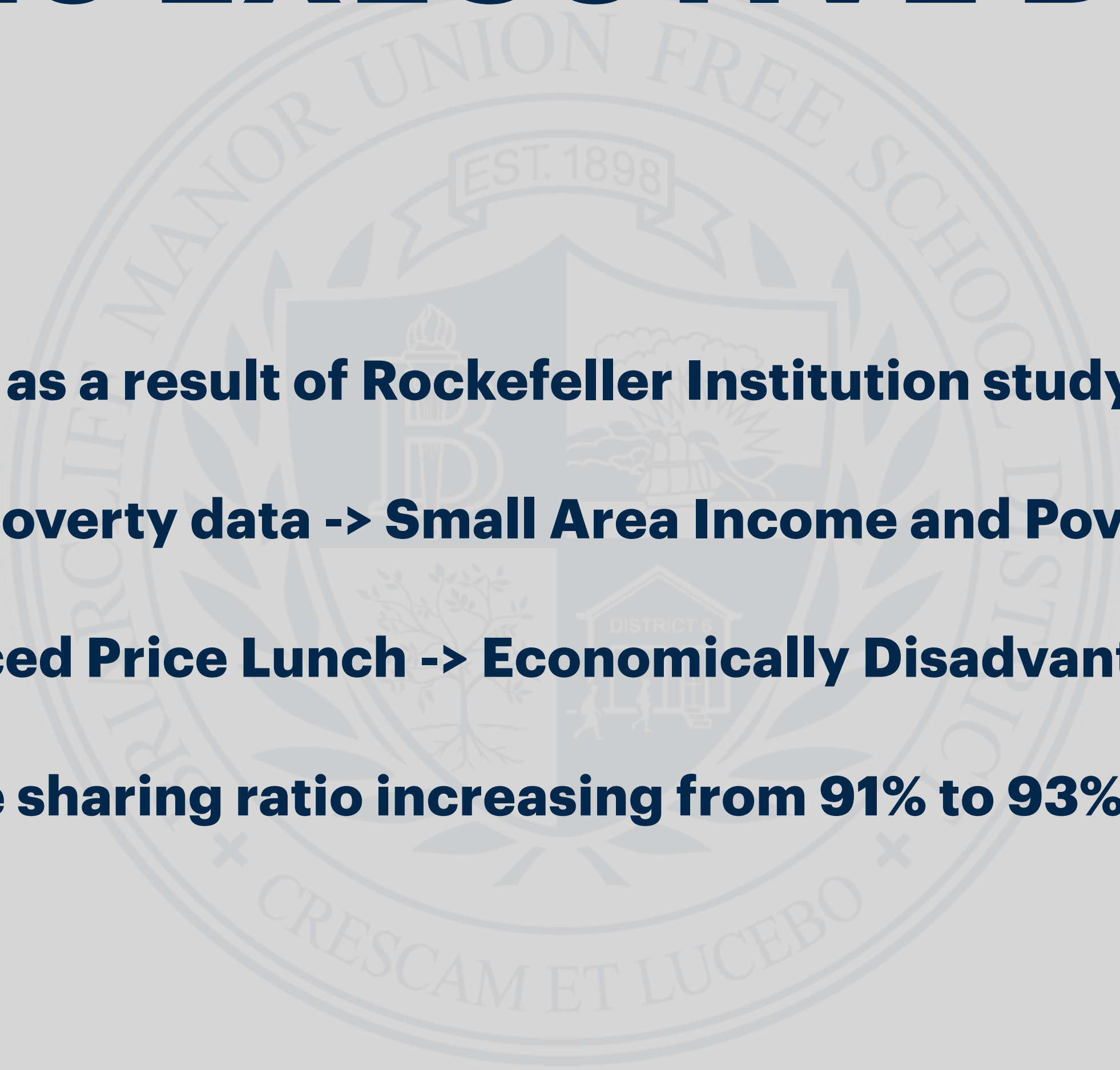
- **Tuition**
 - **Slight increase to projected enrollments for 2024-25**
 - **Potential NRT rate increase**
 - **State Aid**
 - **Executive Budget Released 1/21/25**
 - **\$1.7 billion increase**
 - **Save-harmless preserved**
 - **Minimum 2% increase in foundation aid**
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2025-26 EXECUTIVE BUDGET

- **Universal Free School Meals**
 - **\$340 million for school meals**
 - **Required to participate in National School Lunch Program (NSLP)**
 - **Distraction-Free Schools**
 - **Smartphone usage restrictions**
 - **\$13.5 million allocated for implementation**
 - **Districts to adopt policy banning device use during school day**
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2025-26 EXECUTIVE BUDGET

- **Foundation Aid**
 - **New metrics used as a result of Rockefeller Institution study**
 - **2000 Census poverty data -> Small Area Income and Poverty Estimates (SAIPE)**
 - **Free and Reduced Price Lunch -> Economically Disadvantage Data**
 - **Maximum state sharing ratio increasing from 91% to 93%**



CRESCAM ET LUCEBO

CRESCAM ET LUCEBO

2025-26 STATE AID COMPARISON

	2024-25	2025-26	\$ Change	% Change
Foundation Aid	\$2,083,403	\$2,125,071	\$41,668	2.00%
BOCES	\$1,136,641	\$940,481	-\$196,160	-17.26%
High Cost Excess	\$24,255	\$24,763	\$508	2.09%
Private Excess Cost	\$16,735	\$34,885	\$18,150	108.46%
Hardware &	\$7,667	\$8,334	\$667	8.70%
Software, Library,	\$104,869	\$103,358	-\$1,511	-1.44%
Transportation	\$696,078	\$758,897	\$62,819	9.02%
Building Aid	\$574,250	\$608,470	\$34,220	5.96%
High Tax Aid	\$100,000	\$100,000	\$0	0.00%
Supplemental Public	\$9,736	\$9,736	\$0	0.00%
Total	\$4,753,634	\$4,713,995	-\$39,639	-0.83%

TUITION REVENUE

2024-25		
84.23	Pocantico Hills	\$4,707,151
2.00	Other Schools	\$259,206
10.00	Parent Placed	\$311,026
96.23	Total	\$5,277,383

2024-25		
20.00	Special Ed.	\$2,497,427
66.23	General Ed.	\$2,468,930
10.00	Parent Placed	\$311,026
96.23	Total	\$5,277,383

2023-24 Adjustments	
Pocantico Hills	-\$166,066
Other Schools	-\$27,171
Parent Placed	-\$3,504
Total	-\$196,741
Net total	\$5,080,642

TAX LEVY LIMIT

- **CPI-U: 2.95%**
 - **Capped at 2%**
- **Tax Levy Limit: 1.88% (\$858,097)**
- **Tax Base Growth Factor: .4%**
- **Building Aid Detail needed**
- **2.07% Levy increase to sustain Rollover Budget**

Briarcliff Manor UFSD - 2025-26 Tax Levy Limit Calculation 1/21/25 DRAFT		
A.	Total Real Property Tax Levy for Base Year	\$45,689,453
B.	Tax Base Growth Factor (minimum of 1.0)	1.0040
C.	Product of A * B	\$45,872,211
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$45,872,211
F.	Base Year Capital Tax Levy	\$2,829,553
G.	Difference of E - F	\$43,042,658
H.	Allowable Levy Growth Factor based on CPI (2.95% for 2025-26. Capped at 2%)	1.0200
I.	Product of G * H	\$43,903,511
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$43,903,511
L.	Equals Tax Levy Limit Base or Before Exclusions	\$43,903,511
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$2,644,039
O.	Budget Year Pension Expense above 2% increase in rate	\$0
P.	Eligible Prior Year Carryover	\$0
Q.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-P)	\$46,547,550
R.	Total Tax Levy Percentage Increase	1.88%

The seal of Briarcliff Manor Union Free School District is a circular emblem. It features a central shield divided into four quadrants. The top-left quadrant shows a torch, the top-right shows a sun rising over a field, the bottom-left shows a tree, and the bottom-right shows a school building with the text "DISTRICT 6" above it. The shield is surrounded by a laurel wreath. The outer ring of the seal contains the text "BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT" at the top and "CRESCAM ET LUCEBO" at the bottom, separated by small crosses. A banner above the shield reads "EST. 1898".

NEXT STEPS

NEXT STEPS

- **Monitor state budget development**
 - **Review school building and department requests**
 - **Monitor NRT rate through new state database releases**
 - **Prepare fund balance projection and current year performance**
 - **Review staffing needs for 2025-26**
 - **Update and Present Long Range Financial Plan**
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**QUESTIONS?
THANK YOU!**

