2025 - 2026 Budget

SUPERINTENDENT'S PROPOSED BUDGET

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

MARCH 13, 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

Superintendent's Recommended Budget

DISTRICT VISION

Inspire students through the care, dedication and diligence of teachers, staff and parents ***to become knowledgeable, skilled, and confident young adults***

- Rigorous professional standards
- Student engagement
- Academic opportunities and supports
- Student social and emotional well-being

BUILDING ON THIS YEAR'S GAINS

Strategic Objectives

Every Student, Every Day.

Strategic Objectives

Academics

A broad, meaningful, and engaging program of study that empowers students to think, collaborate, design, and apply their learning to real problems in an increasingly global and digitized world.

Student Supports

Timely and effective supports to help students succeed academically, socially and emotionally.

Social & Emotional Well-Being

Staff, resources and strategies designed to ensure that all students feel safe, welcome, mindful of others, self-aware, can self-regulate, and possess the interpersonal skills that contribute to personal success and happiness.

Learning Environment

Active, flexible, student-centered learning spaces in which students have access to information, resources, and the tools to be productive, and collaborate with others.

Co-Curricular Program

Diverse co-curricular activities that enable students to discover, explore, and apply their knowledge and interests so they may grow and experience positive interactions with others.

Professional Development

Highly effective professional training for faculty and staff designed to maximize their effectiveness in the classroom and in support of students and their families.

Putting the Pieces Together so that students continue to ***Do Well And To Be Well.***

AI/TECH VISION AND PLANNING

STUDENT WELL BEING

GOAL & SYSTEMS ALIGNMENT

COMMUNITY ENGAGEMENT

Strategic Focus 2024-25

Every Student, Every Day.

Putting the Pieces Together so that students continue to ***Do Well And To Be Well*.**

AI/TECH VISION AND PLANNING



- Integration of emerging technologies
- Develop guidelines for responsible use of AI
- Provide Tech & AI related PD for faculty and staff
- Pilot AI tools and related learning initiatives
- Create tool and tech tips for parents
- Create a committee to review data and policies
- Make informed and thoughtful policy improvements
- Communicate changes and expectations

STUDENT WELLBEING



- Explore the effectiveness of our smart phone policies and student wellness.
- Explore access to smart phones and student health
- Create a committee to review data and policies
- Interview focus groups
- Survey students, parents, and staff
- Develop recommendations for the superintendent
- Make informed and thoughtful policy improvements
- Communicate changes and expectations

GOAL AND SYSTEM ALIGNMENT



- Continue standards aligned literacy program K-5
- Introduce new standards aligned Math program K-5
- Cross and interdisciplinary writing 6-8
- Climate, Culture, and Community 6-8
- Standards aligned instruction across all disciplines 9-12
- Field Trips and real world experiences K-12
- Inter-rater reliability K-12
- Aligned Professional Development opportunities

COMMUNITY ENGAGEMENT



- New Website
- Briarcliff Buzz, weekly newsletters, and classroom communications
- Surveys
- Social Media and Student Wellness Committee
- Parent Teacher Association
- Briarcliff Manor Educational Foundation
- Ribbon Cutting and Art Salon

LEARNING ENVIRONMENT

- **Completion of Capital Project!**
  - HS CLIFF Center
  - HS Library Media Center
  - Writing and Math Labs
  - Science Research Center
  - Technology “Genius Bar”
  - Performance Space
  - Engineering/Robotics
  - Computer Science Center
  - ADA Compliant Access and Restrooms

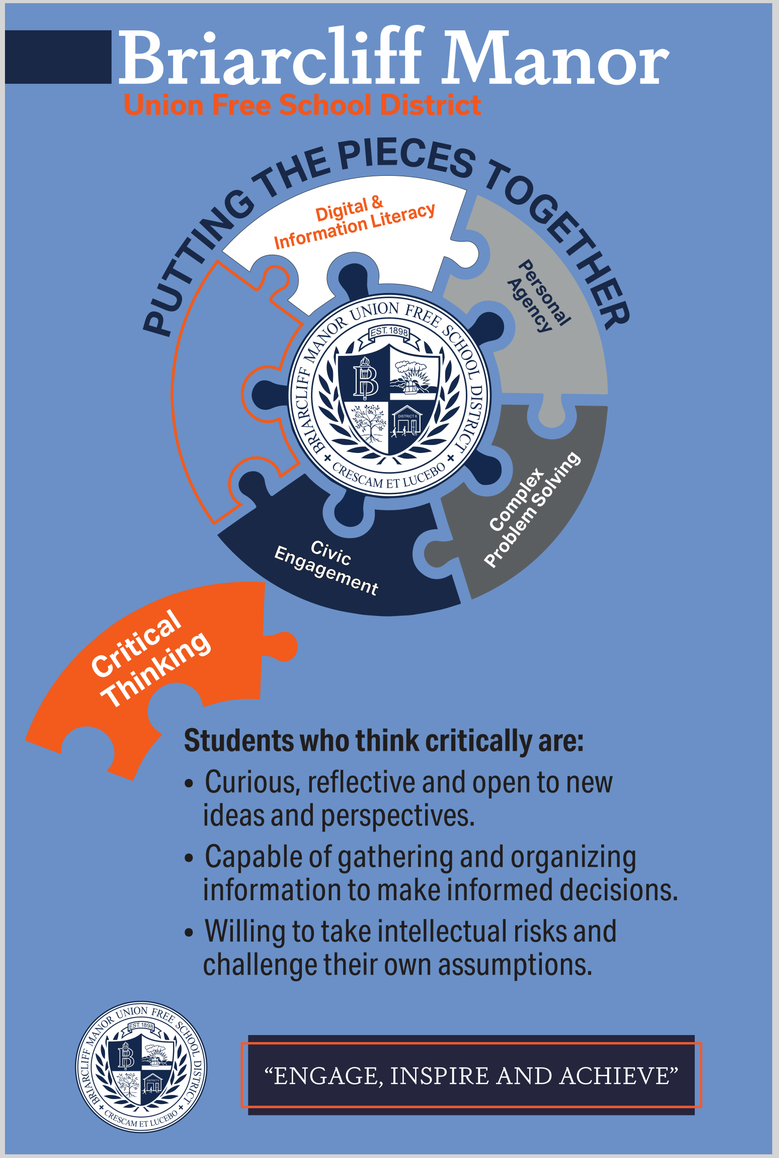








Tri-States Accreditation



Putting the Pieces Together so that students continue to ***Do Well And To Be Well***.

2025-26 PRIORITIES

- Increase academic, college placement, and social-emotional support & counseling at BHS
- BHS Robotics course and new Music elective
- Engineering Lab
- Improved BMS/BHS music facilities
- Extension of the Todd Elementary School Communications Program
- Increase academic supports and decreased class size at BMS
- Updates to “back stage” tech for the theater program
- Supports for Y2 of NextGen standards aligned Math program K-5
- Continued Alignment of K-8 literacy standards and best practices
- Additional intervention supports in reading & writing for Todd Elementary School
- Network Infrastructure Update

2025-26
RECOMMENDED BUDGET

MAJOR IMPACT ITEMS - REVENUES

- **Foundation Aid**
  - **$41,668 (2%) increase**
  - **Save-harmless**
- **Interest Earnings**
  - **Remaining flat**
- **BOCES Aid**
  - **$284,350 (33%) increase**
- **Appropriated Fund Balance**
  - **$299,124 (14.58%) decrease**
  - **As outlined in 5 year Long Range Financial Plan**

MAJOR IMPACT ITEMS - EXPENDITURES

- **Health Insurance**
  - **$316,849 (9%) increase**

- **Transfer to Capital**
  - **Reaching goal of $500,000**
  - **$50,000 (11%) increase**

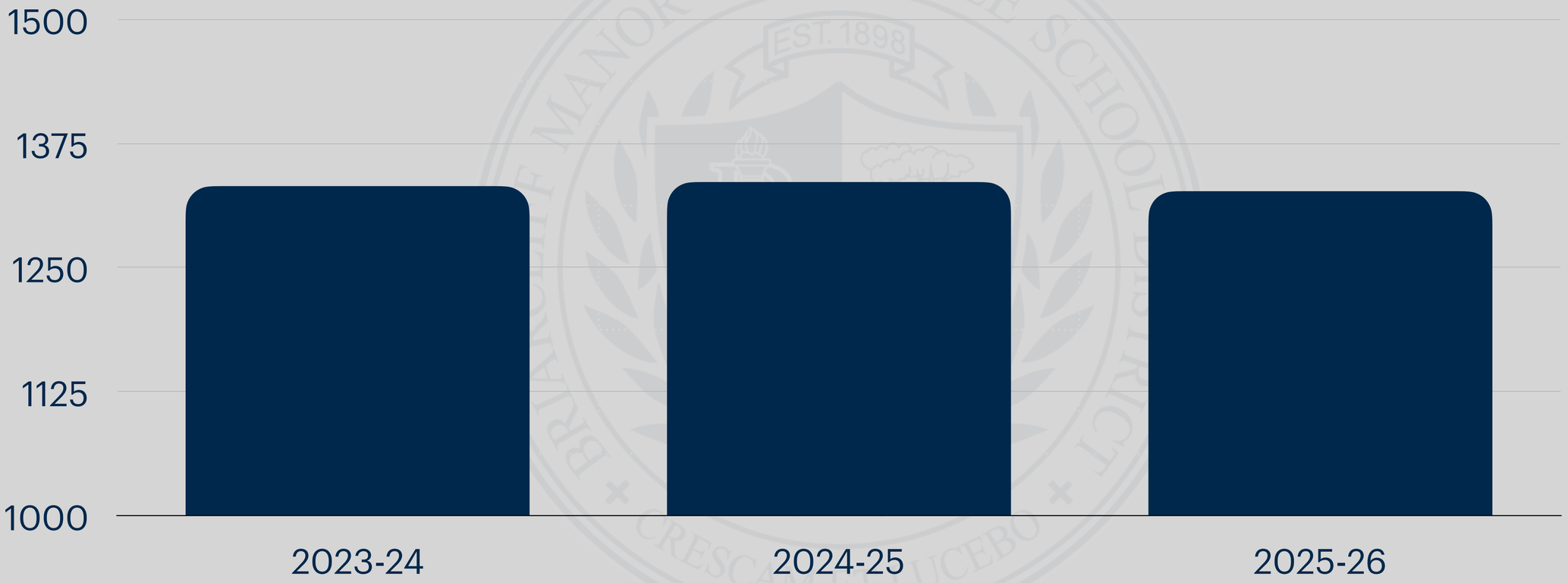
PROJECTED ENROLLMENT & STAFFING CHANGES

	Projected Enrollment Change	Projected Staffing Change
Todd Elementary	-8	1
Middle School	-14	0
High School	5	0.5
District	-	1
Total	**-17**	**2.5**

2025-26 STAFFING CHANGE DETAIL

	Projected Staffing Change (FTE)	Staffing Detail
High School	0.5	Increase guidance to 1.0 FTE
District Wide	1	Teacher for communications program
Todd Elementary	1	Academic Intervention Specialist
Total	**2.5**	

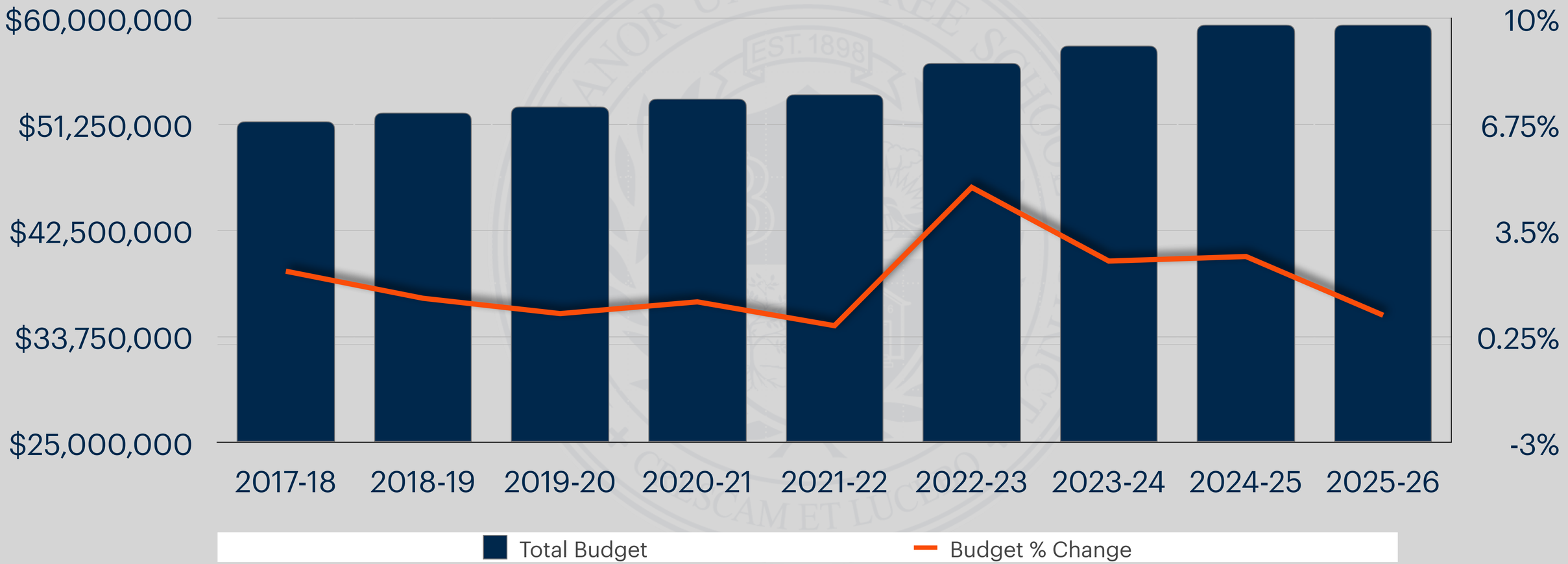
DISTRICT ENROLLMENT



BUDGET AT A GLANCE

Current 2024-25 Budget	$59,293,785
Proposed 2025-26 Budget	$59,828,486
Proposed Budget Increase	$534,701
Proposed Budget % Change	0.90%
2024-25 Tax Levy	$45,689,453
2025-26 Proposed Tax Levy	$46,366,945
Levy to Levy Increase	$677,492
Percentage Change	1.48%

BUDGET TO BUDGET COMPARISON



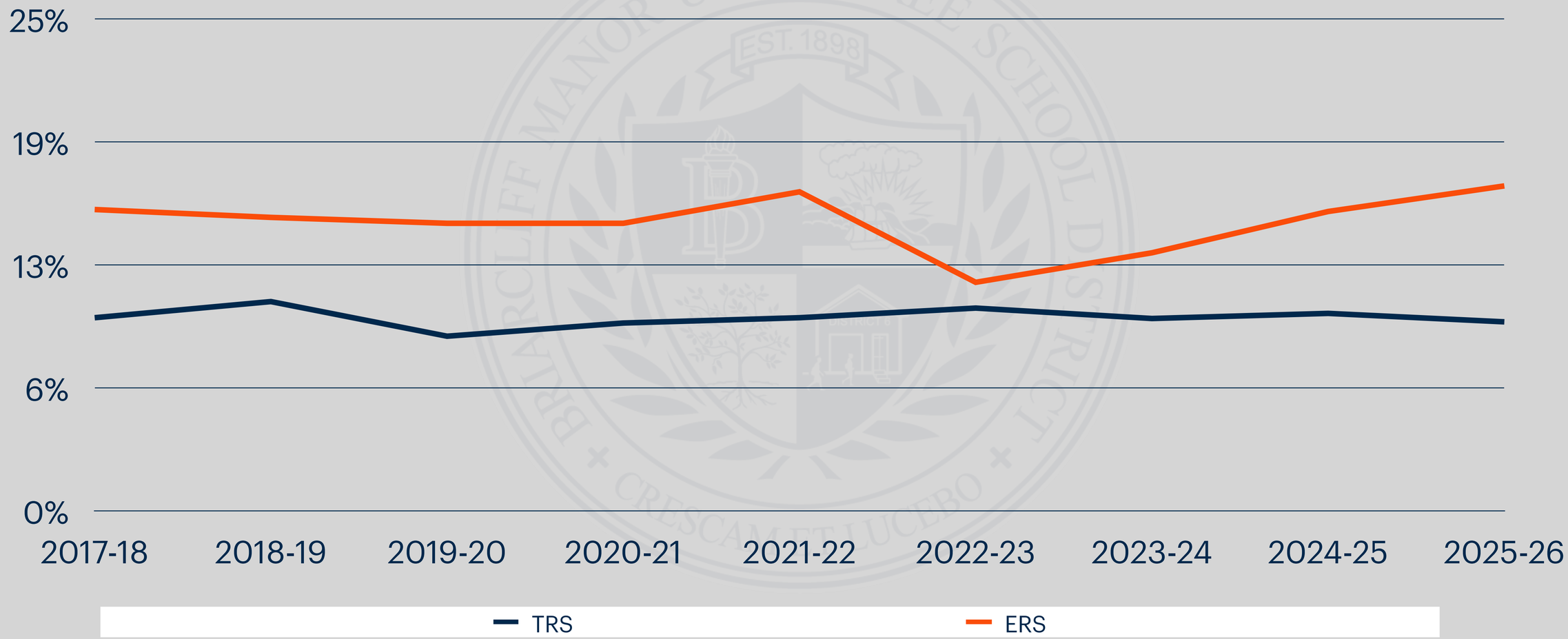
2025-26 TAX LEVY LIMIT CALCULATION

Briarcliff Manor UFSD - 2025-26 Tax Levy Limit Calculation
2/19/25
FINAL

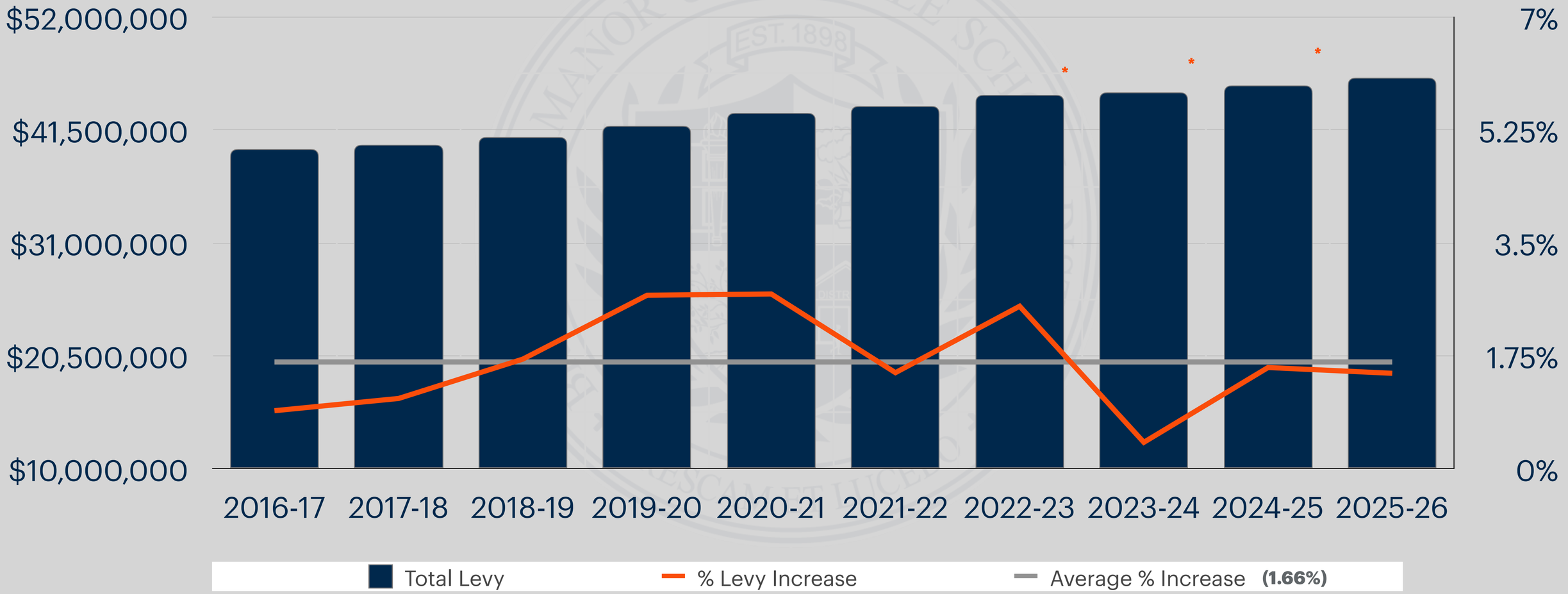
A.	Total Real Property Tax Levy for Base Year	$45,689,453
B.	Tax Base Growth Factor (minimum of 1.0)	1.0040
C.	Product of A * B	$45,872,211
D.	Base Year PILOTS	$0
E.	Sum of C + D	$45,872,211
F.	Base Year Capital Tax Levy	$2,829,553
G.	Difference of E - F	$43,042,658
H.	Allowable Levy Growth Factor based 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	$2,730,594
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)**	**$46,634,105**
R.	**Total Tax Levy Percentage Increase**	**2.07%**

Total Change
$944,652

HISTORICAL ERS AND TRS RATES



TAX LEVY HISTORY



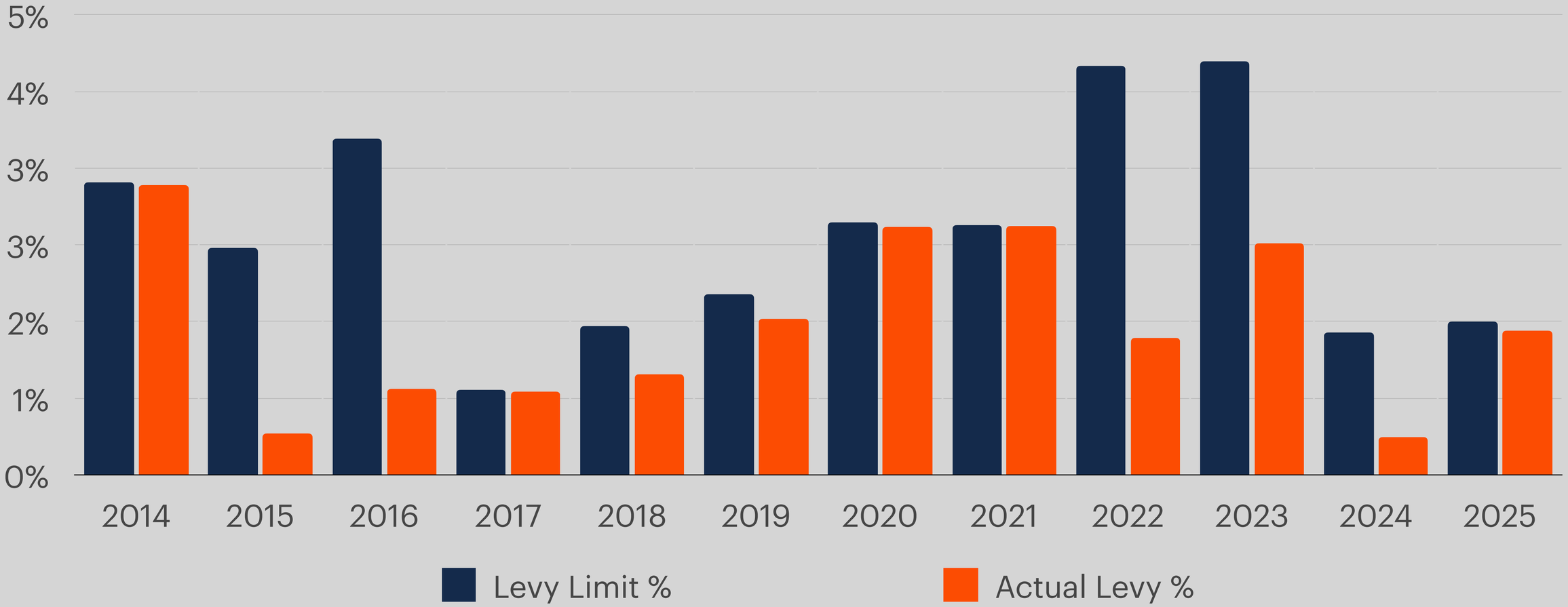
TAX LEVY HISTORY

*Original 2022-23 levy was a 2.75% increase for a total levy of $44,898,025.
The levy was reduced in August of 2022 by $100,000. Total levy increase 2.52% for a total of $44,798,025

*Original 2023-24 levy was a 0.49% increase for a total levy of $45,018,025.
The levy was reduced in August of 2023 by $36,000. Total levy increase 0.41% for a total of $44,982,025

*Original 2024-25 levy was a 1.65% increase for a total levy of $45,724,228
The levy was reduced in August of 2023 by $34,775,. Total levy increase 0.41% for a total of $44,982,025

TAX LEVY LIMIT HISTORY



TAX LEVY LIMIT HISTORY

- Historically underneath Tax Levy Limit

- Cumulative Levy Dollars Kept with Tax Payers
  - $4,970,817
  - 35.43% of cumulative levy limits

- Additional Funds Returned to Taxpayers
  - 2018: $207,000
  - 2019: $103,320
  - 2023: $100,000
  - 2024: $36,000
  - 2025: $34,775

REVENUE DETAIL

Description	2024-25 Budget	*2024-25 Projection*	2025-26 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	$45,689,453	*$45,689,453*	$46,366,945	$677,492	1.48%
County Sales Tax	$760,000	*$780,000*	$760,000	$0	0.00%
Other Day School Tuition - Individuals	$251,484	*$309,434*	$216,858	-$34,626	-13.77%
Day School Tuition - Other Districts	$4,825,057	*$4,817,004*	$4,673,795	-$151,262	-3.13%
Student Fees	$40,500	*$44,170*	$40,500	$0	0.00%
Other Miscellaneous Revenue	$2,976	*$0*	$2,976	$0	0.00%
Interest Earnings	$511,000	*$500,007*	$511,000	$0	0.00%
Rental of Property	$60,000	*$66,025*	$60,000	$0	0.00%
Insurance Recoveries	$0	*$0*	$0	$0	0.00%
Refund-Prior Year Exp- BOCES	$43,000	*$75,000*	$43,000	$0	0.00%
Refund-Prior Year Other	$35,000	*$46,997*	$35,000	$0	0.00%
E-Rate Reimbursement	$0	*$39,632*	$0	$0	
Unclassified Revenues	$15,000	*$29,398*	$15,000	$0	0.00%
Field Trips/Arts in Education	$21,700	*$29,905*	$21,700	$0	0.00%
Basic State Aid	$3,221,073	*$3,457,627*	$3,275,407	$54,334	1.69%
Excess Cost Aid	$788,988	*$808,337*	$794,527	$5,539	0.70%
Boces Aid	$862,586	*$862,586*	$1,146,933	$284,347	32.96%
Textbook Aid	$77,298	*$77,298*	$74,910	-$2,388	-3.09%
Computer Software Aid	$20,253	*$20,253*	$20,073	-$180	-0.89%
Computer Hardware Aid	$7,689	*$7,689*	$8,334	$645	8.39%
Library Materials Aid	$8,450	*$8,450*	$8,375	-$75	-0.89%
Applied Fund Balance	$2,052,278	*$2,017,503*	$1,753,154	-$299,124	-14.58%
Total	**$59,293,785**	***$59,686,769***	**$59,828,486**	**$534,701**	**0.90%**

PROPOSED BUDGET AND LEVY IMPACT

Description	2024-25 Budget	2025-26 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	$45,689,453	$46,366,945	$677,492	1.48%
Non-Property Revenue	$11,552,144	$11,708,387	$156,243	1.35%
Assigned Fund Balance	$2,052,278	$1,753,154	-$299,124	-14.58%
Total Revenue	**$59,293,875**	**$59,828,486**	**$534,611**	**0.90%**

2025-26 PROJECTED TUITION REVENUE

2025-26		
91.0	Pocantico Hills	$4,679,809
0.0	Other Schools	$ -
7.0	Parent Placed	$215,658
98.0	**Total**	$4,895,467

2025-26		
15.0	Special Ed.	$1,846,681
76.0	General Ed.	$2,833,128
7.0	Parent Placed	$215,658
98.0	**Total**	$4,895,467

2024-25 Adjustments	
Pocantico Hills	-$5,374
Other Schools	-$640
Parent Placed	$1,200
Total	-$4,814
Net total	$4,890,653

EXPENSE DETAIL

Description	2024-25 Budget	2025-26 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	$92,370	$92,281	-$89	-0.10%
Central Admin & Business Office	$1,325,512	$1,353,505	$27,993	2.11%
Auditing & Treasurer	$177,597	$179,897	$2,300	1.30%
Legal, Personnel & Public Info.	$569,998	$578,080	$8,082	1.42%
Operations, Maintenance & Security	$5,159,266	$5,278,187	$118,921	2.30%
Central Services & BOCES Admin.	$1,659,681	$1,599,095	-$60,586	-3.65%
Curriculum & Instruction	$669,326	$677,967	$8,641	1.29%
Supervision	$1,592,122	$1,636,066	$43,944	2.76%
Regular Instruction	$17,081,134	$17,451,970	$370,836	2.17%
Special & Occupational Education	$5,454,438	$4,960,557	-$493,881	-9.05%
Library & Technology	$1,887,124	$1,884,826	-$2,298	-0.12%
Guidance & Health Services	$1,466,457	$1,521,027	$54,570	3.72%
Psychological & Social Services	$726,335	$738,993	$12,658	1.74%
Co-Curricular & Athletics	$1,759,882	$1,902,237	$142,355	8.09%
Pupil Transportation	$2,821,031	$2,917,983	$96,952	3.44%
Employee Benefits	$12,331,377	$12,617,492	$286,115	2.32%
Debt Service	$3,975,137	$3,843,323	-$131,814	-3.32%
Interfund Transfers	$95,000	$95,000	$0	0.00%
Transfers to Capital	$450,000	$500,000	$50,000	11.11%
Total	**$59,293,787**	**$59,828,486**	**$534,699**	**0.90%**

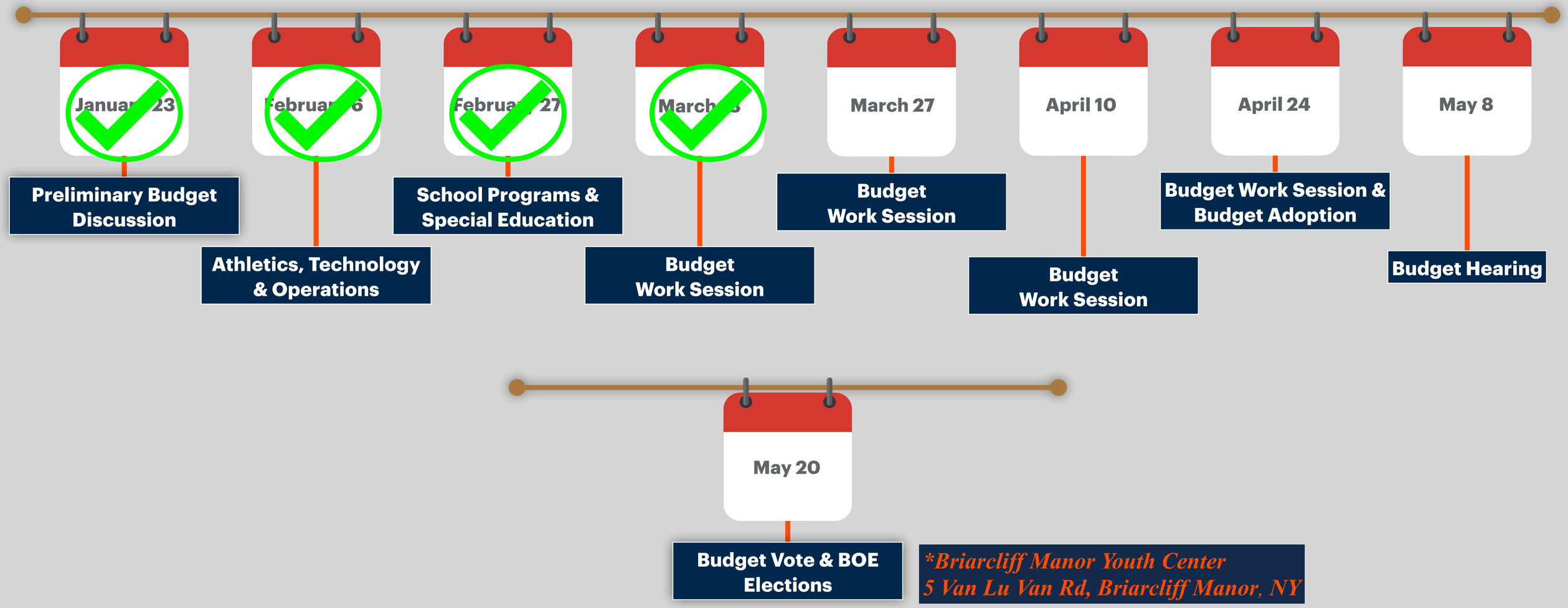
TRANSFER TO CAPITAL

- **Increase transfer to capital to $500,000**
  - **Wireless and wired infrastructure upgrade**

TRANSPORTATION

- **5-Year Contract Extension with Briarcliff Bus**

BUDGET CALENDAR



QUESTIONS & ANSWERS
THANK YOU!