



**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 27, 2025

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

MIDDLE SCHOOL AUDITORIUM

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# **TODAY'S OBJECTIVE**

**Review the 2025-26**

**Superintendent's Recommended Budget**

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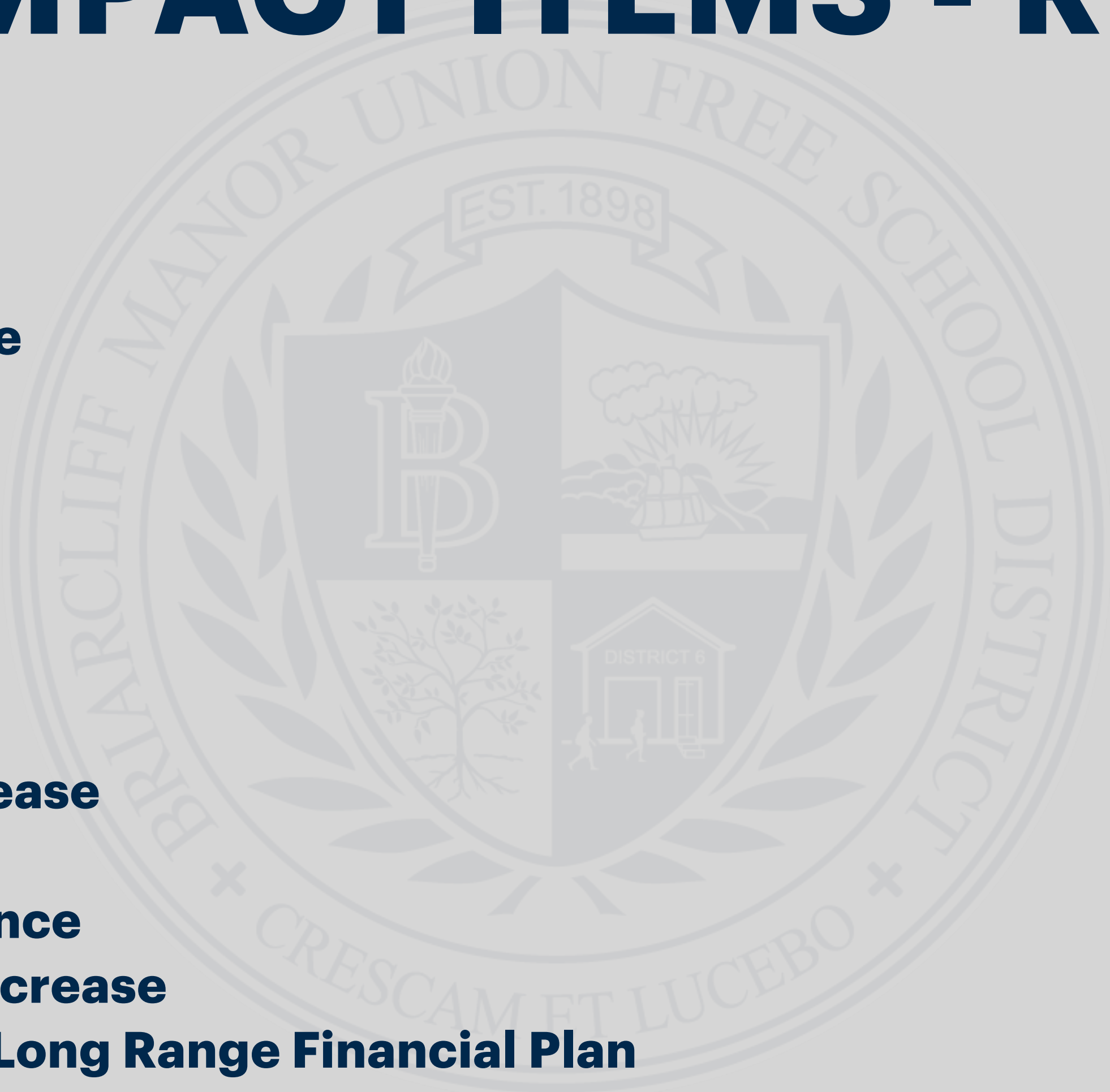


**2025-26**  
**RECOMMENDED BUDGET**

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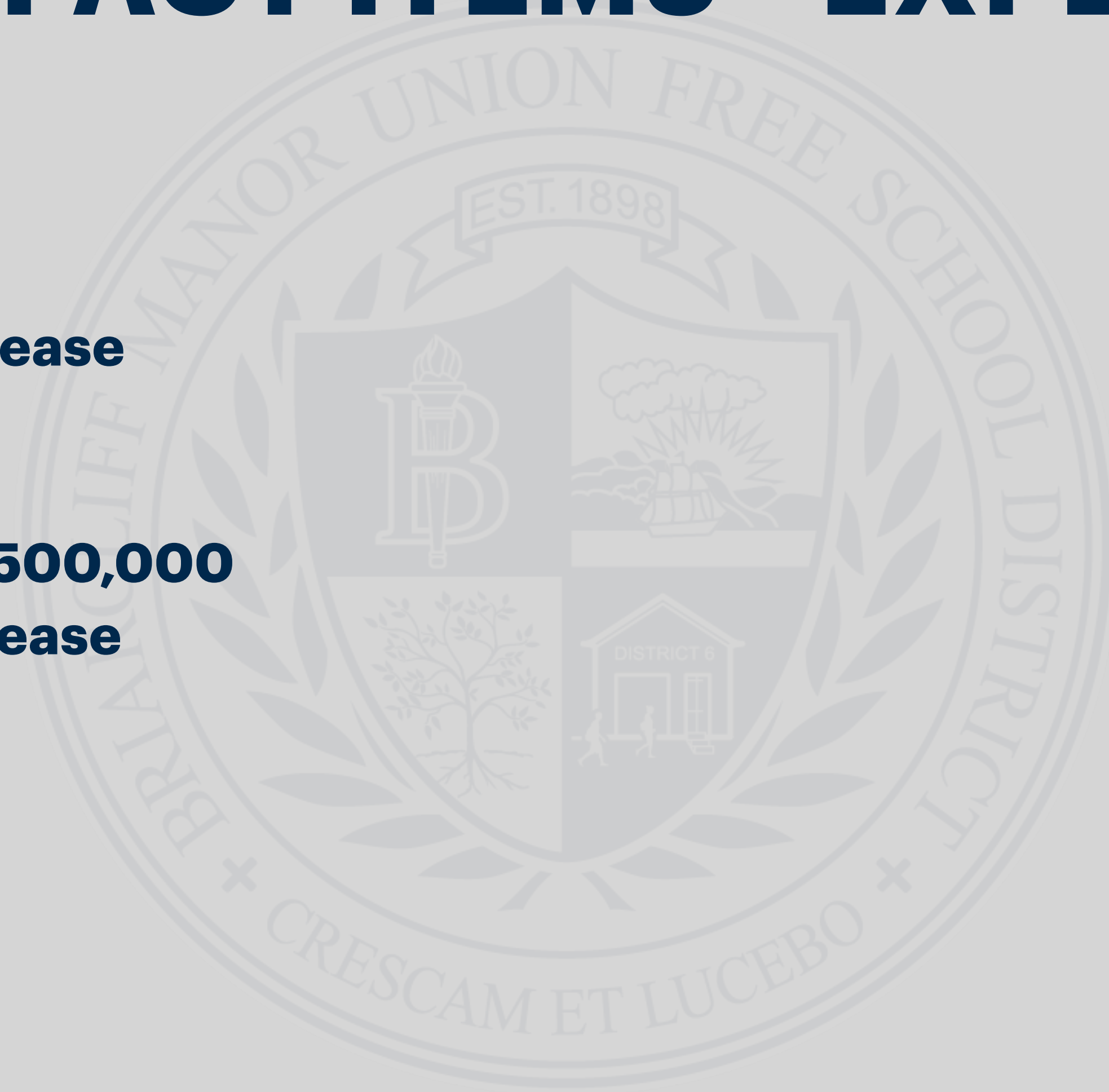
# MAJOR IMPACT ITEMS - REVENUES

- **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**
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# MAJOR IMPACT ITEMS - EXPENDITURES

- **Health Insurance**
  - **\$316,849 (9%) increase**
- **Transfer to Capital**
  - **Reaching goal of \$500,000**
  - **\$50,000 (11%) increase**



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# 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
<b>Total</b>	<b>-17</b>	<b>2.5</b>

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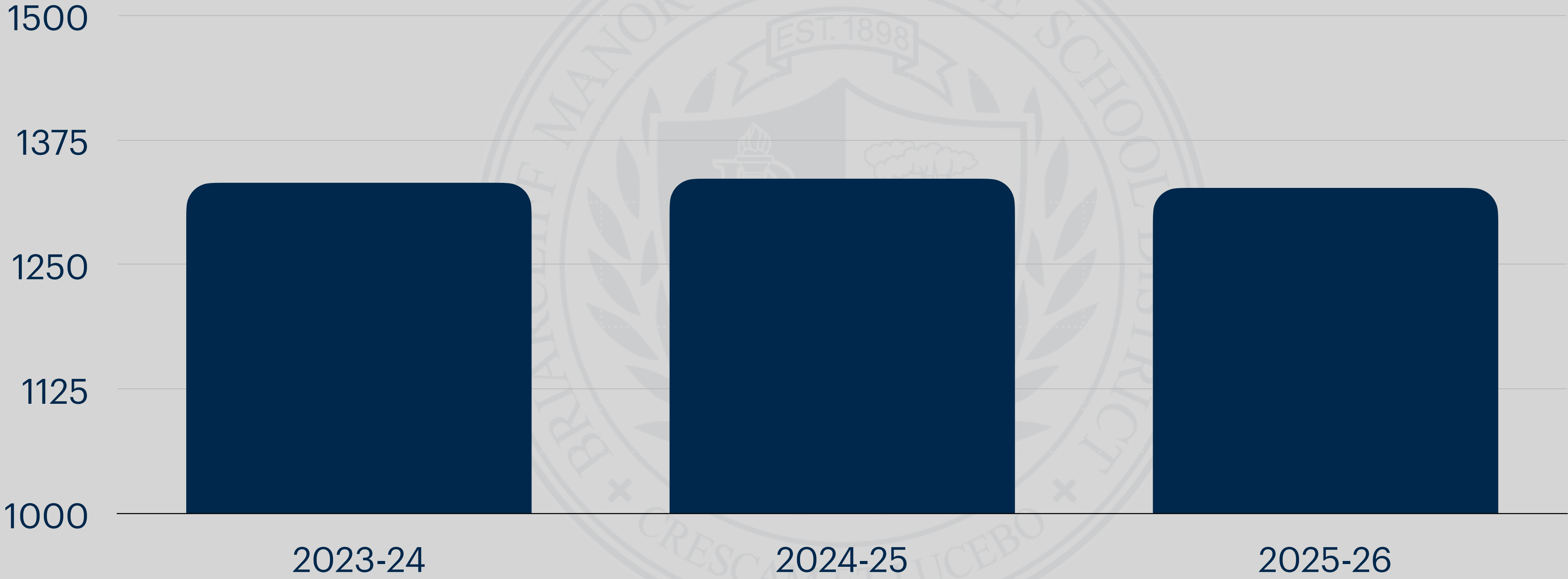
# 2025-26 STAFFING CHANGE DETAIL

	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	

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# DISTRICT ENROLLMENT



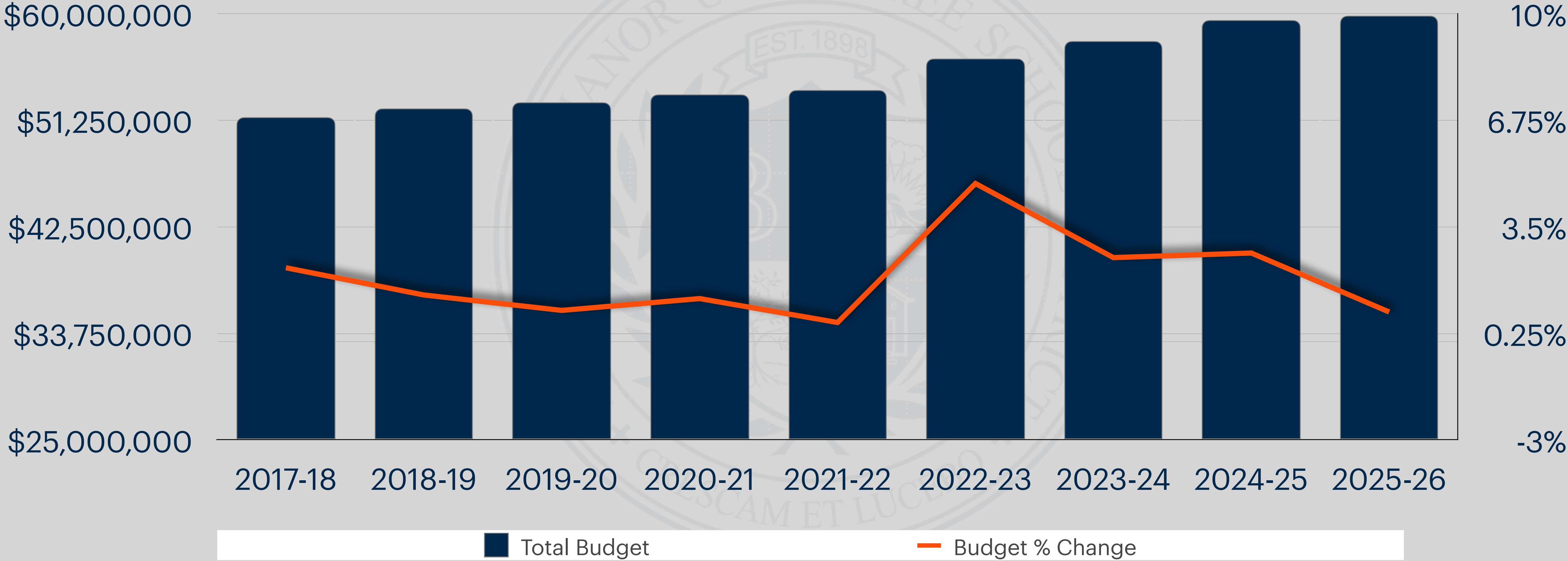
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# BUDGET AT A GLANCE

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

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# BUDGET TO BUDGET COMPARISON



# 2025-26 TAX LEVY LIMIT CALCULATION

## Briarcliff Manor UFSD - 2025-26 Tax Levy Limit Calculation

2/19/25

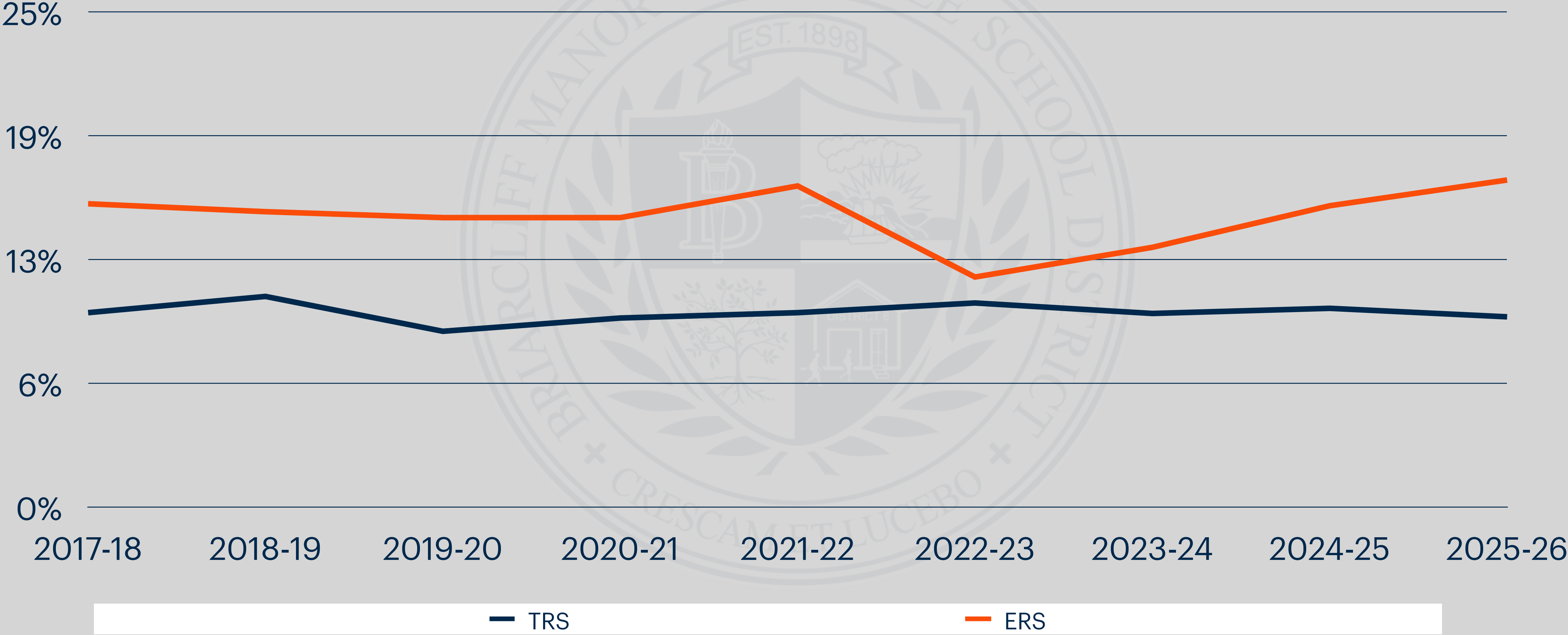
**FINAL**

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 2.00%)	1.0200
I.	Product of G * H	\$43,903,511
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$43,903,511
L.	<b>Equals Tax Levy Limit Base or Before Exclusions</b>	<b>\$43,903,511</b>
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.	<b>Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-P)</b>	<b>\$46,634,105</b>
R.	<b>Total Tax Levy Percentage Increase</b>	<b>2.07%</b>

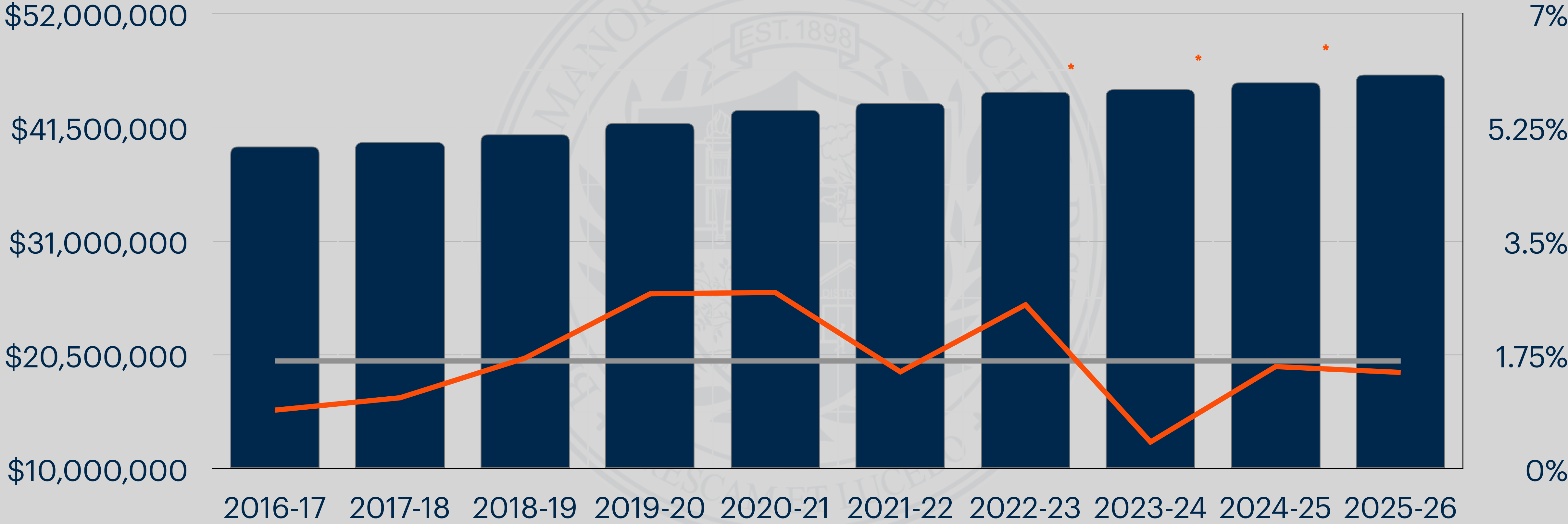
Total Change

**\$944,652**

# HISTORICAL ERS AND TRS RATES



# TAX LEVY HISTORY



■ Total Levy      — % Levy Increase      — Average % Increase **(1.66%)**

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# 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**

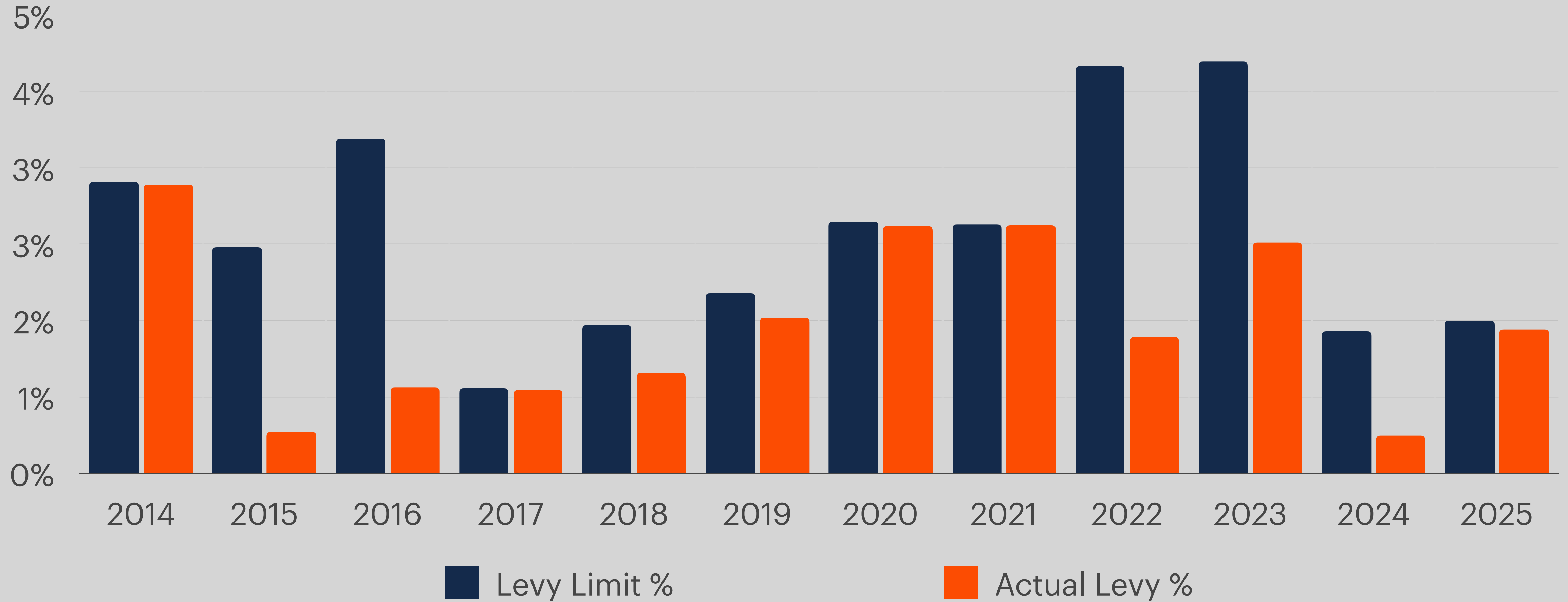
**\*Original 2023-24 levy was a 0.49% increase for a total levy of \$45,018,025.  
The levy was reduced in August of 2023 by \$36,000. Total levy increase 0.41% for a total of \$44,982,025**

**\*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**

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# TAX LEVY LIMIT HISTORY



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# 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**
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# 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%
<b>Total</b>	<b>\$59,293,785</b>	<b>\$59,686,769</b>	<b>\$59,828,486</b>	<b>\$534,701</b>	<b>0.90%</b>

# 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	<b>\$59,293,875</b>	<b>\$59,828,486</b>	<b>\$534,611</b>	<b>0.90%</b>

# 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	<b>Total</b>	<b>\$4,895,467</b>

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

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

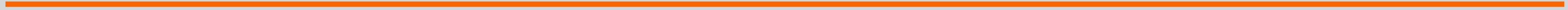
# EXPENSE DETAIL

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	\$588,575	\$18,577	3.26%
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	\$17,441,475	\$360,341	2.11%
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%
<b>Total</b>	<b>\$59,293,787</b>	<b>\$59,828,486</b>	<b>\$534,699</b>	<b>0.90%</b>

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# TRANSFER TO CAPITAL

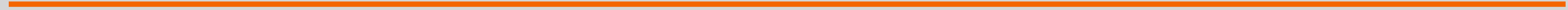
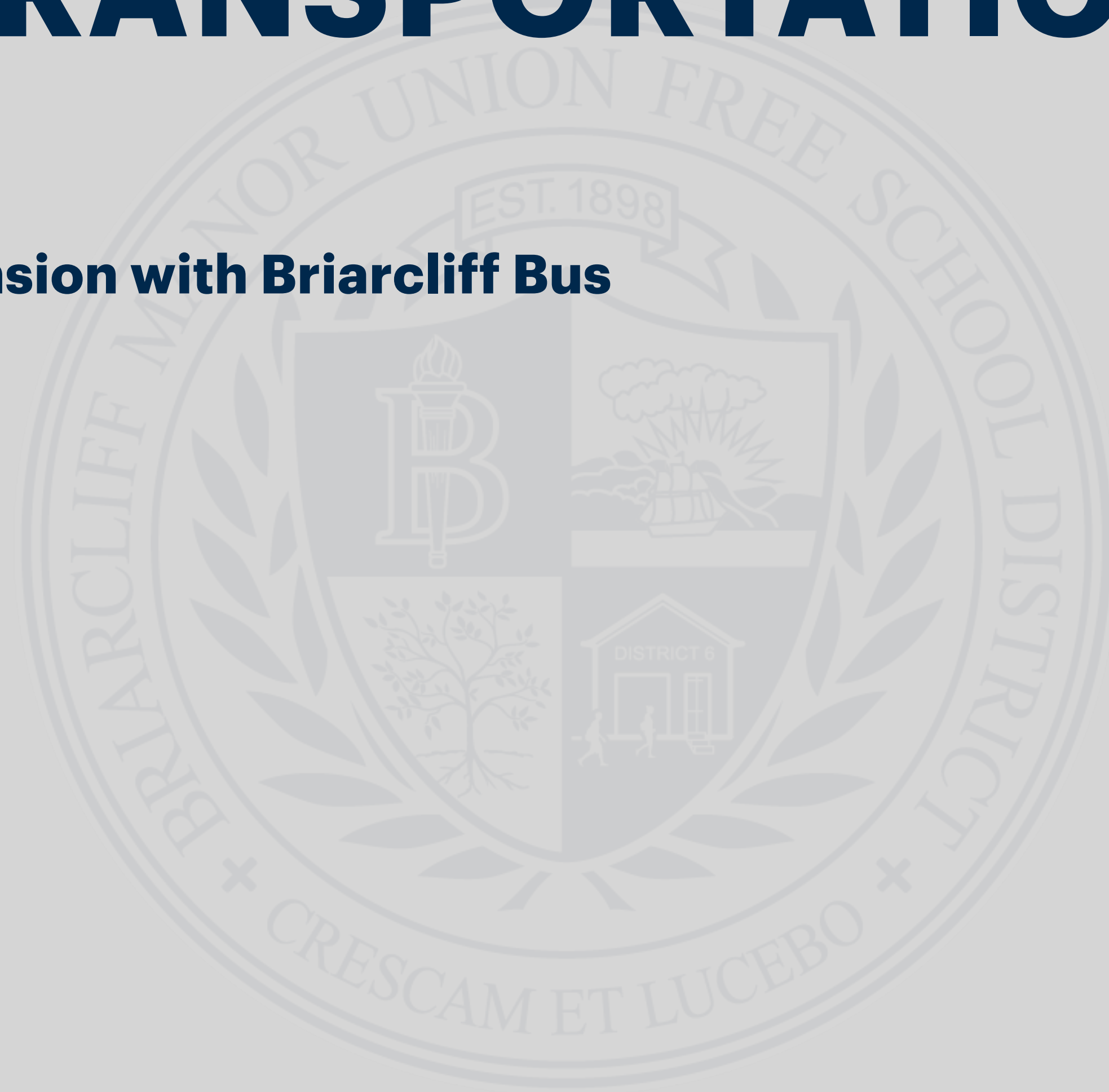
- **Increase transfer to capital to \$500,000**
  - **Wireless and wired infrastructure upgrade**



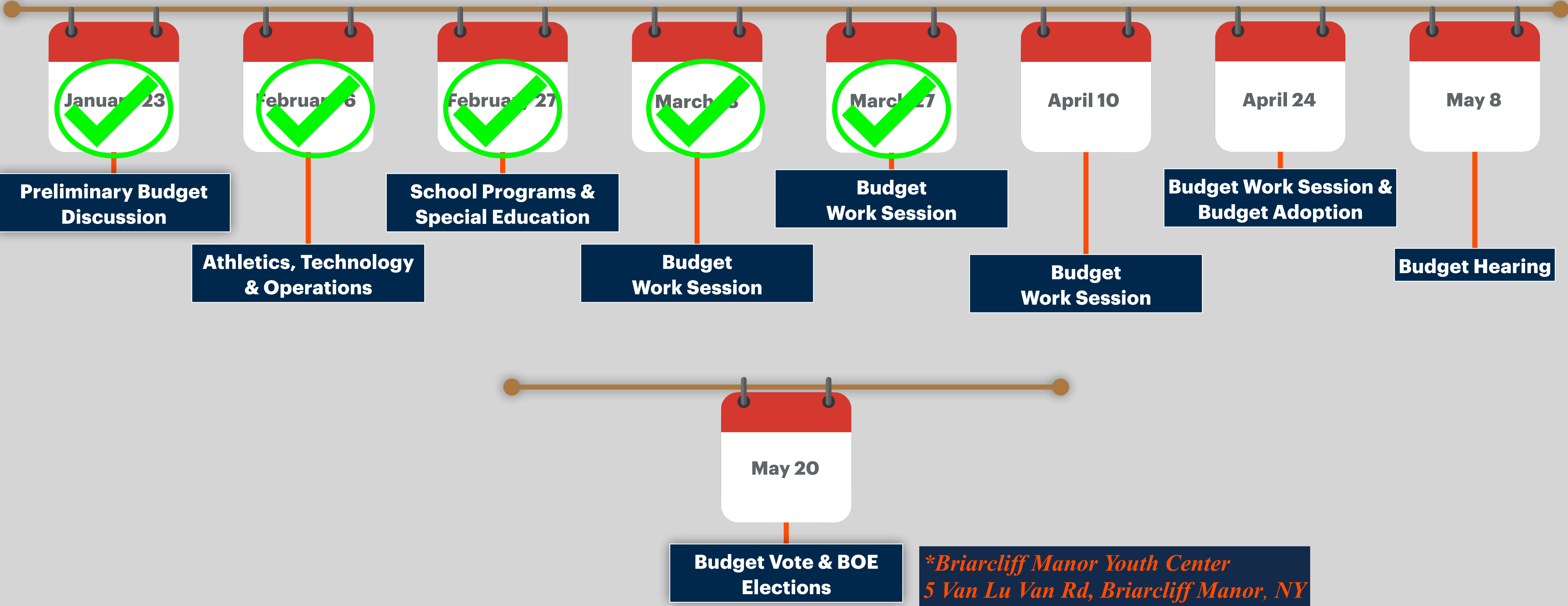
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# TRANSPORTATION

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



# BUDGET CALENDAR



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**QUESTIONS & ANSWERS**  
**THANK YOU!**

