



2026 - 2027 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 16, 2026

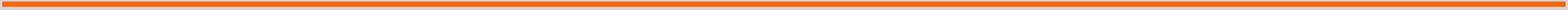
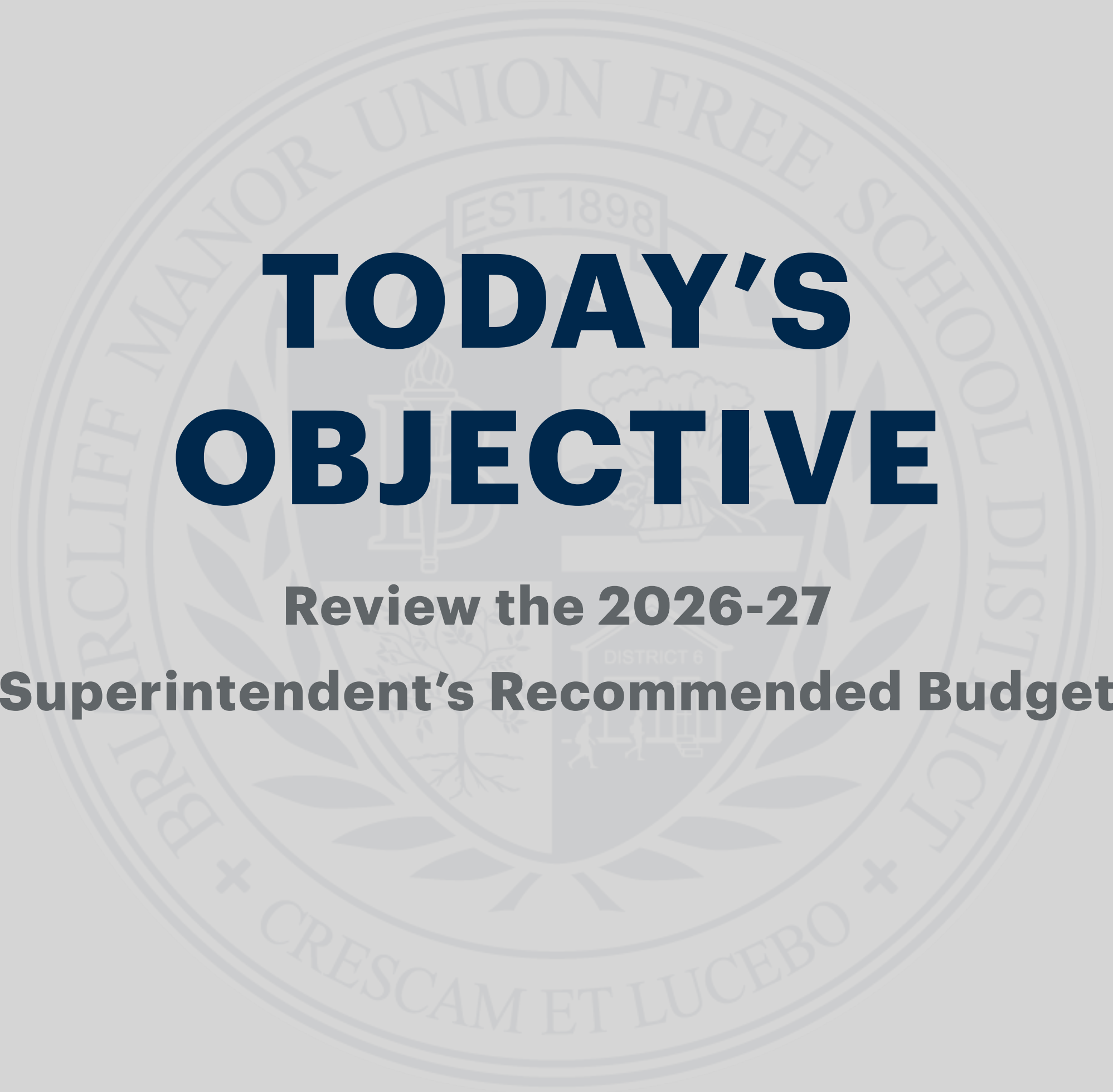
Dr. James Kaishian, Superintendent of Schools
John J. Brucato, Assistant Superintendent for Finance & Operations

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2026-27

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
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BUILDING ON THIS YEAR'S GAINS

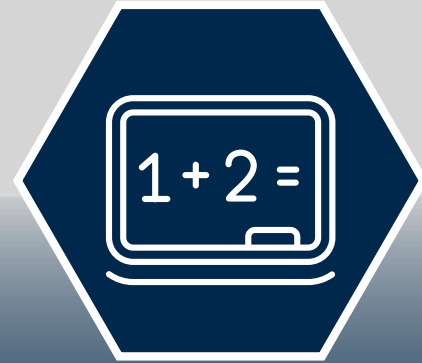




Strategic Objectives

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.**



Tri-States Accreditation

Briarcliff Manor
Union Free School District

PUTTING THE PIECES TOGETHER

Digital & Information Literacy

Students who excel in digital & information literacy:

- Can find, combine, and use information to reach their goals
- Use digital tools, information, and data honestly and responsibly
- Can tell if information comes from a trustworthy and reliable source

“ENGAGE, INSPIRE AND ACHIEVE”

*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 (walk-in program)
 - ✓ • Improved BMS/BHS music facilities
 - ✓ • Extension of the Todd Elementary School Communications Program
 - ✓ • Increase academic supports and decreased class size at BMS
 - ✓ • Updates to the sound system the BHS Auditorium 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
 - ✓ • Personal Device Free School Day!
-

2026-27 PRIORITIES

- Maintain Kindergarten and 1st grade class sizes
 - Expand Enrichment Opportunities for Middle School Students
 - New Financial Literacy Course at BHS
 - Upgrades to the performing arts classrooms
 - Completion of the EPC project and associated educational opportunities for students
 - Exploring options for a potential UPK program - NYS mandate fall of 2028?
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UNIVERSAL PRE-KINDERGARTEN (UPK)

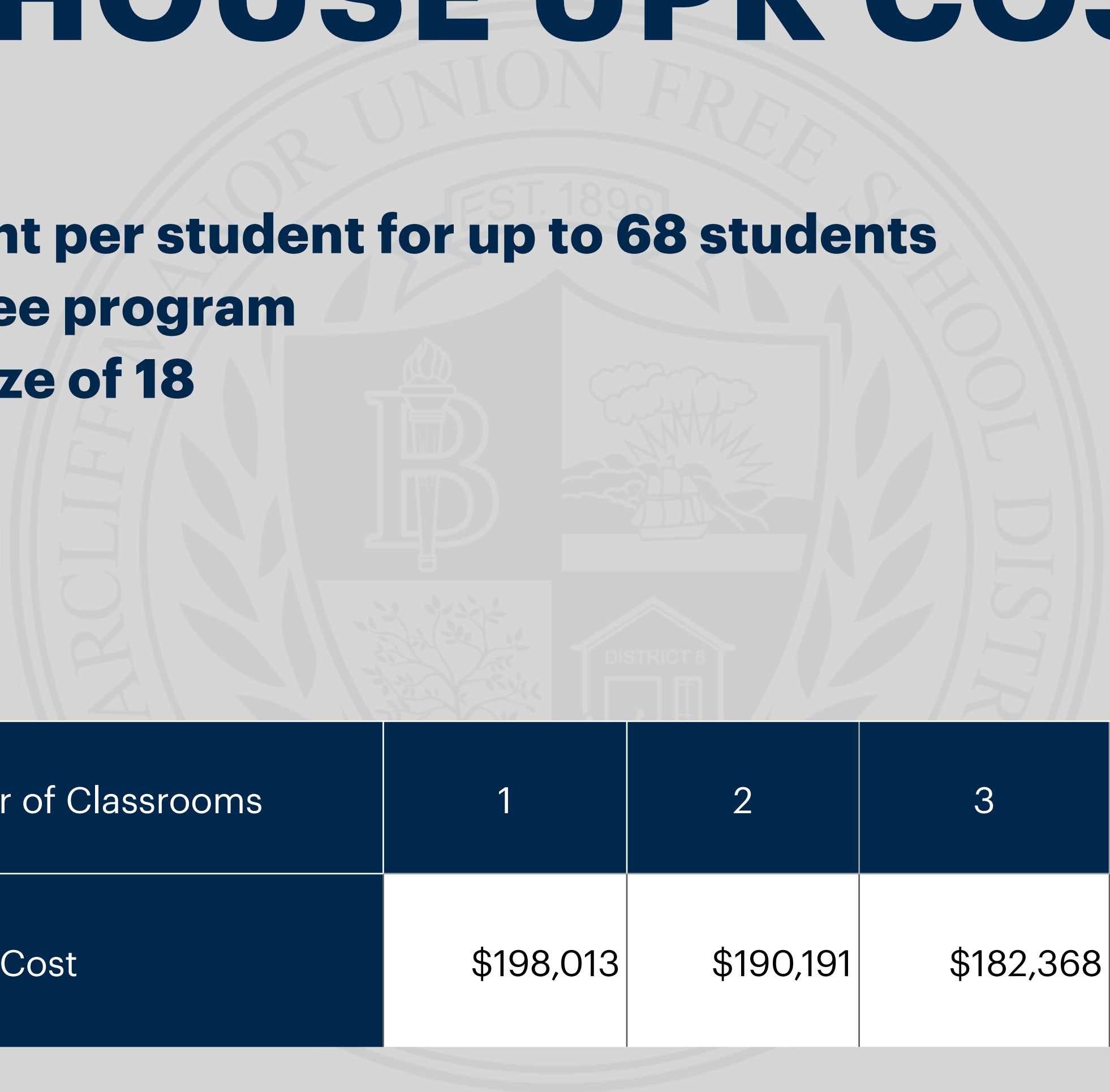
- **Current Reimbursement Rate: \$5,400**
 - **Governor's budget proposal: \$10,000**
 - **Three primary options of implementation:**
 - **In-house, Briarcliff staff**
 - **Community Based Organization (CBO) operating on premise**
 - **Community Based Organization (CBO) operating off premise**
 - **Transportation not included**
-

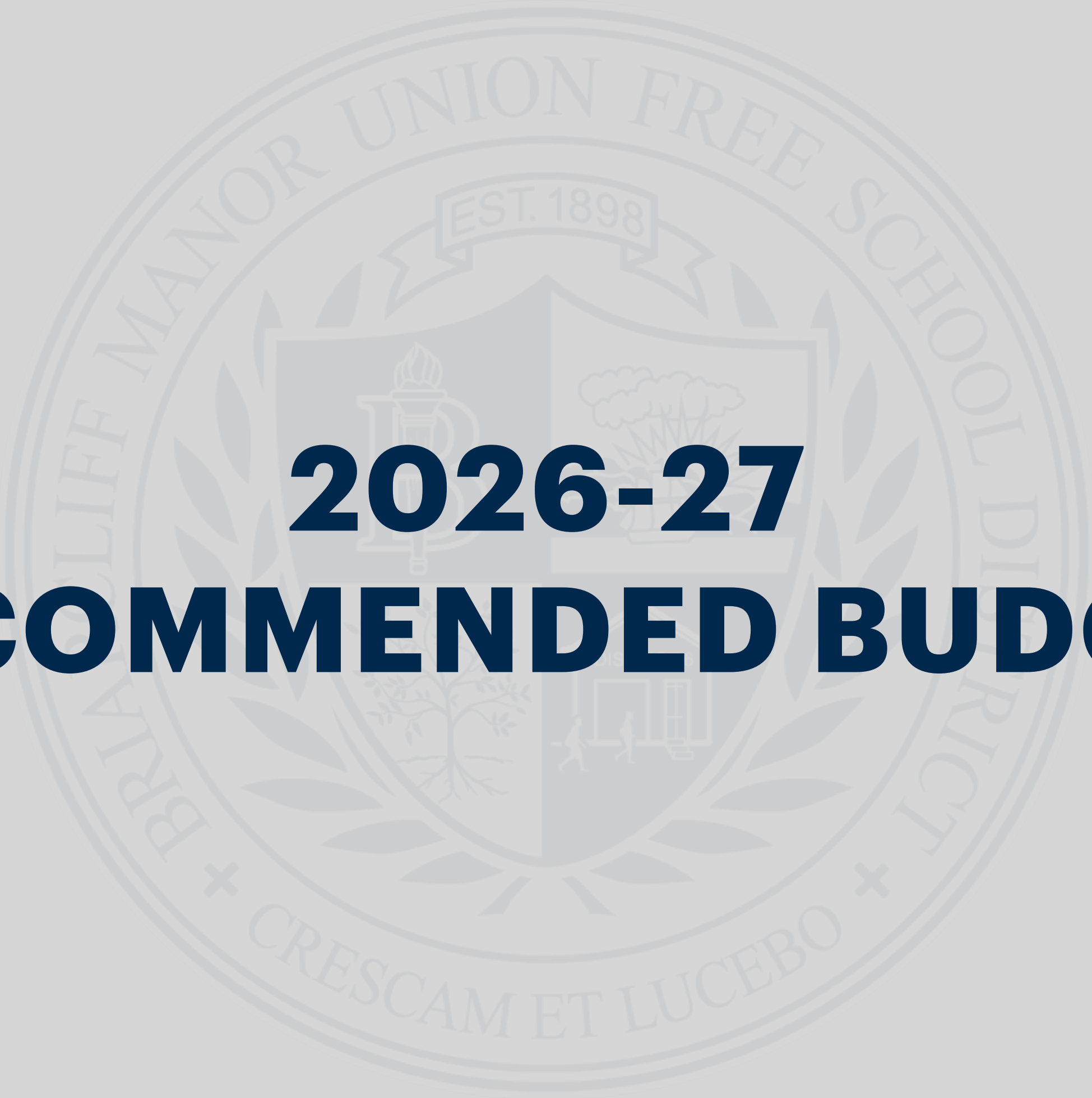
IN-HOUSE UPK COSTS

- **Assumptions:**

- **\$10,000 reimbursement per student for up to 68 students**
- **Administrator to oversee program**
- **Maximum classroom size of 18**
- **1 teacher**
- **1 teaching assistant**
- **Equipment & Supplies**

Number of Classrooms	1	2	3	4
General Fund Cost	\$198,013	\$190,191	\$182,368	\$214,546

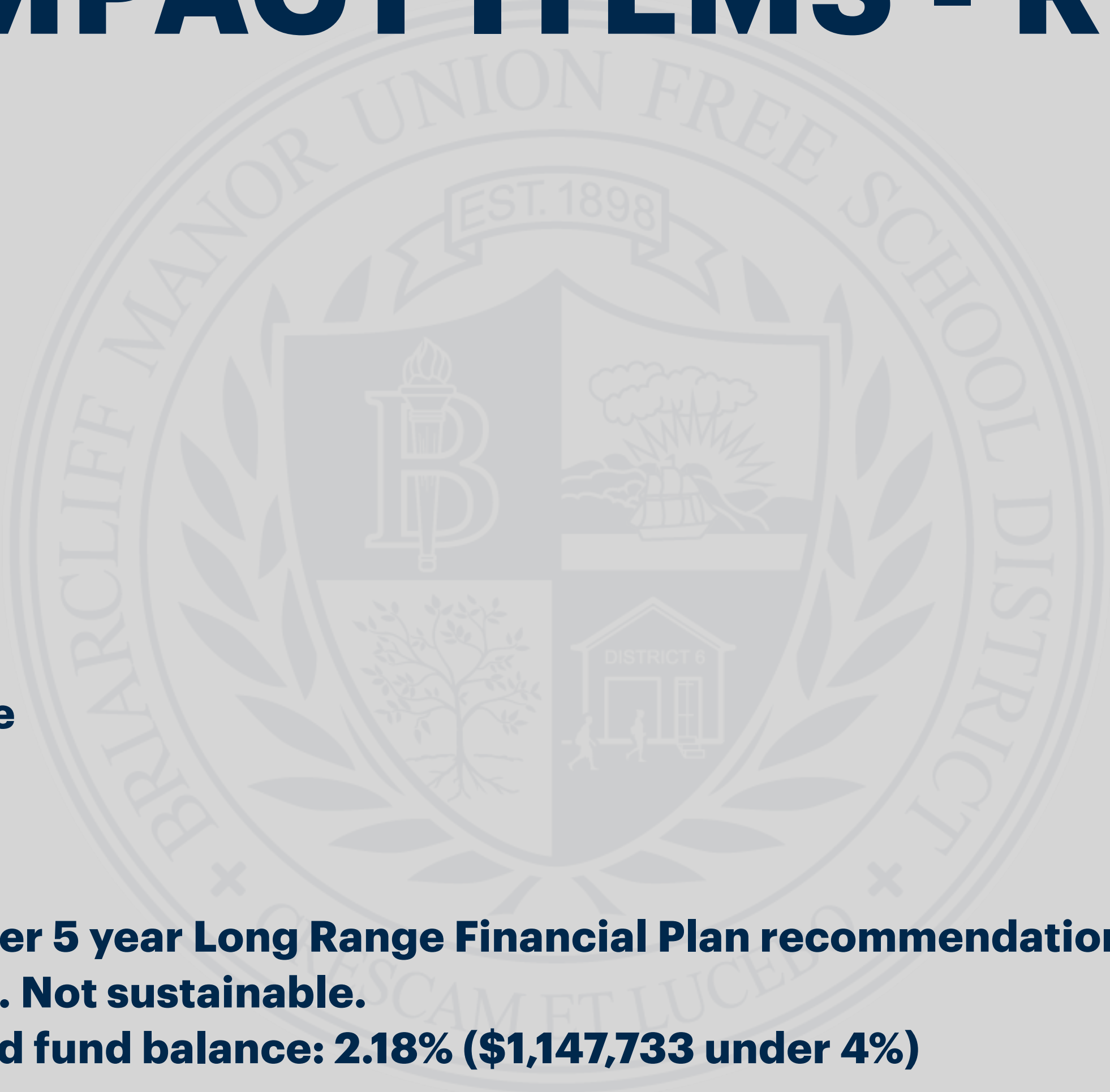


The seal of Braintree Manor Union Free School District is centered in the background. It features a shield with a torch, a tree, and a building. Above the shield is a banner with "EST. 1898". The outer ring of the seal contains the text "BRAintree MANOR UNION FREE SCHOOL DISTRICT" and the motto "CRESCAM ET LUCEBO" at the bottom.

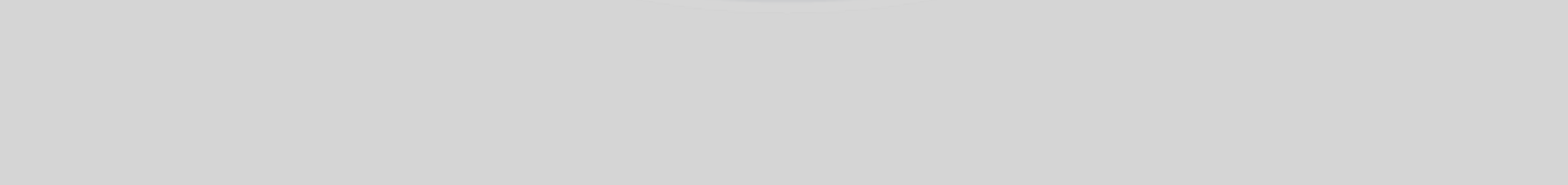
2026-27
RECOMMENDED BUDGET

MAJOR IMPACT ITEMS - REVENUES

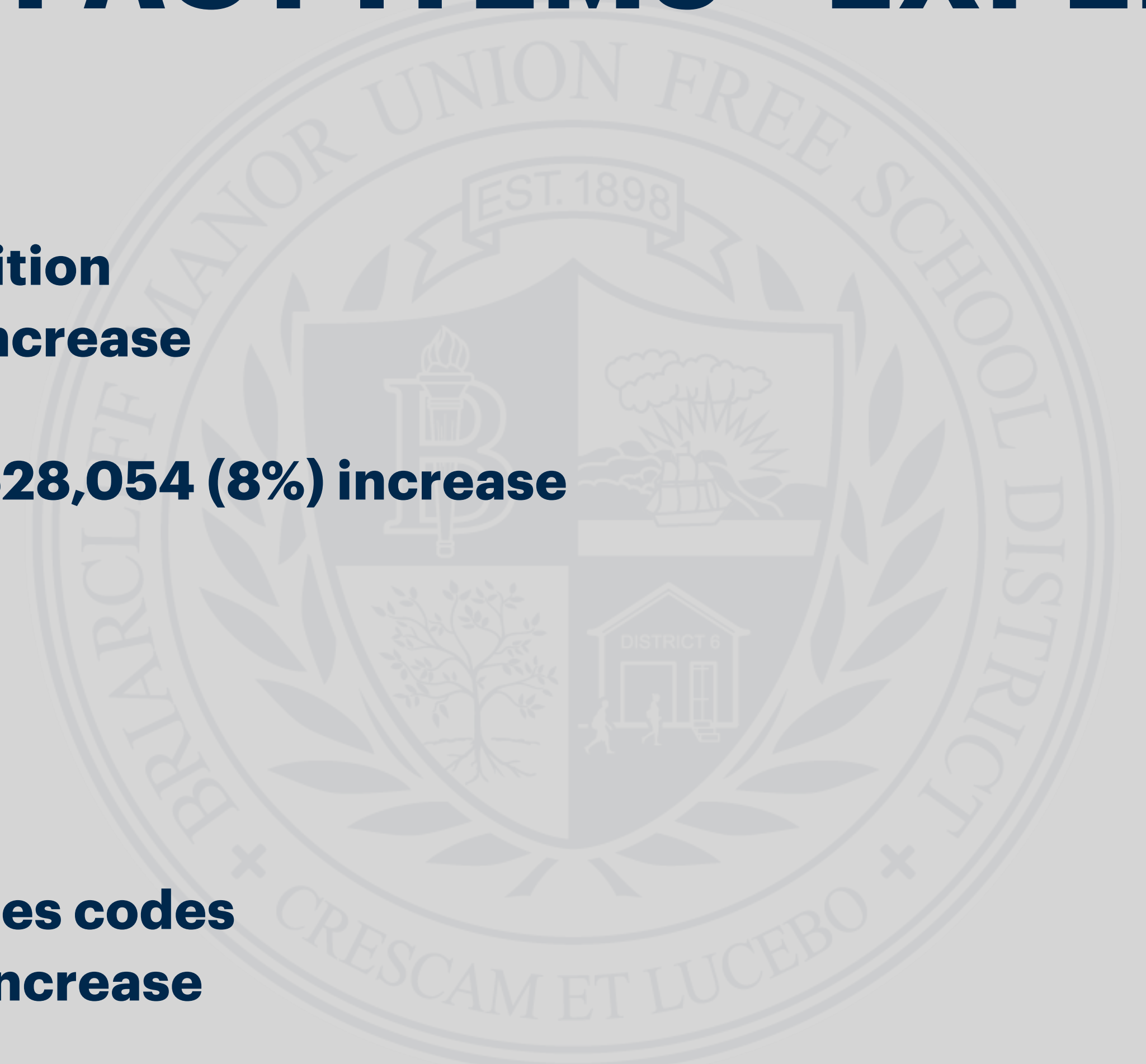
- **Foundation Aid**
 - **\$21,250 (1%) increase**
 - **Save-harmless**
 - **Interest Earnings**
 - **Remaining flat**
 - **Tuition**
 - **\$1,113,989 (23%) increase**
 - **Appropriated Fund Balance**
 - **\$637,094 (35%) increase**
 - **Increase of \$1,072,717 over 5 year Long Range Financial Plan recommendation**
 - **“Close the gap” measure. Not sustainable.**
 - **Resulting Unappropriated fund balance: 2.18% (\$1,147,733 under 4%)**
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EST. 1898
BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
DISTRICT 6
CRESCAM ET LUCEBO



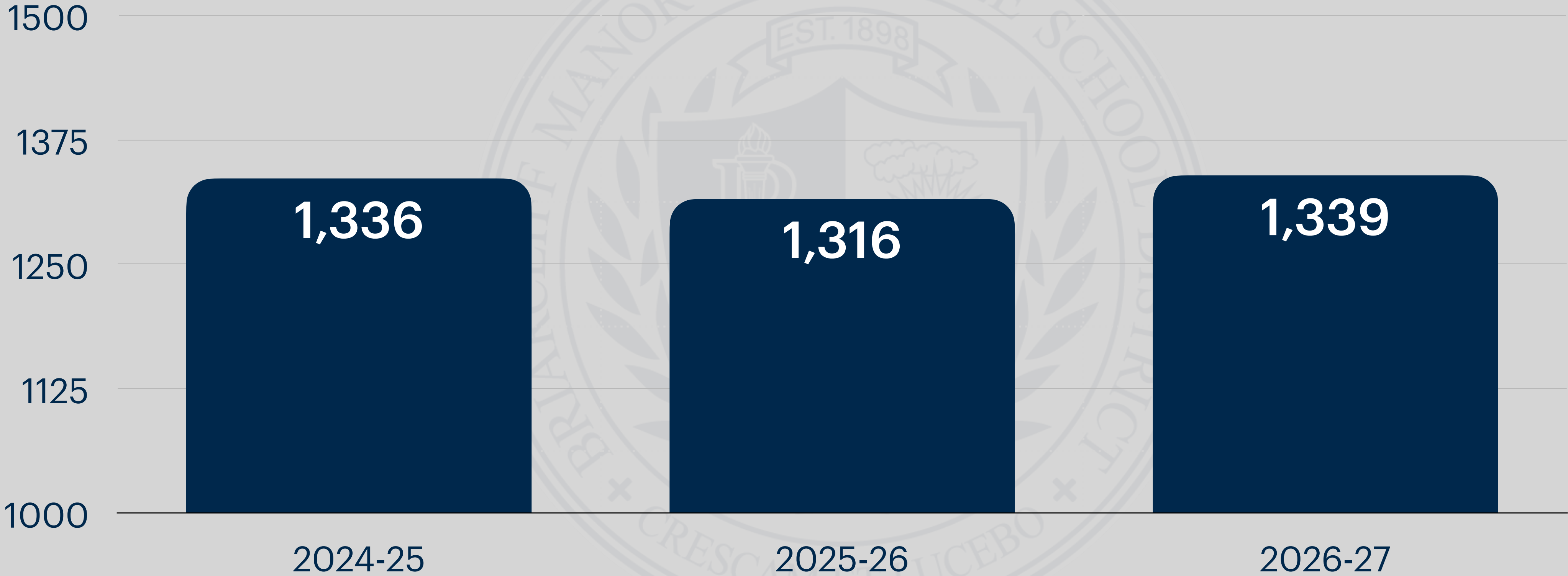
MAJOR IMPACT ITEMS - EXPENDITURES

- **Special Education Tuition**
 - **\$999,454 (151%) increase**
 - **Health Insurance - \$528,054 (8%) increase**
 - **Active - 6%**
 - **Retiree - 12%**
 - **Utilities**
 - **\$204,545 (21%)**
 - **EPC offset in utilities codes**
 - **EPC debt service increase**
- 

PROJECTED ENROLLMENT & STAFFING CHANGES

	Projected Enrollment Change	Projected Staffing Change
Todd Elementary	-4	0
Middle School	8	0
High School	19	0
District	-	0
Total	23	0

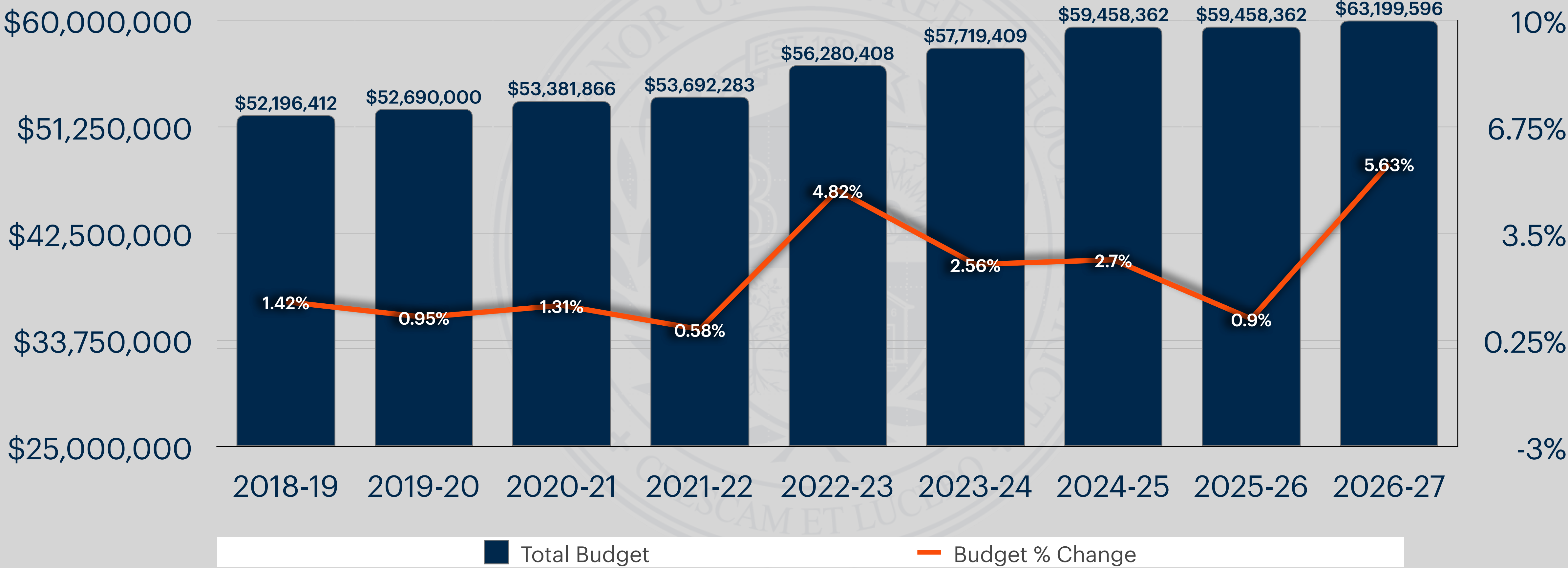
DISTRICT ENROLLMENT



BUDGET AT A GLANCE

Current 2025-26 Budget	\$59,828,486
Proposed 2026-27 Budget	\$63,199,596
Proposed Budget Increase	\$3,371,110
Proposed Budget % Change	5.63%
2025-26 Tax Levy	\$46,316,945
2026-27 Proposed Tax Levy	47,663,142
Levy to Levy Increase	\$1,346,197
Percentage Change	2.91%

BUDGET TO BUDGET COMPARISON



2026-27 TAX LEVY LIMIT CALCULATION

Briarcliff Manor UFSD - 2026-27 Tax Levy Limit Calculation

2/21/26

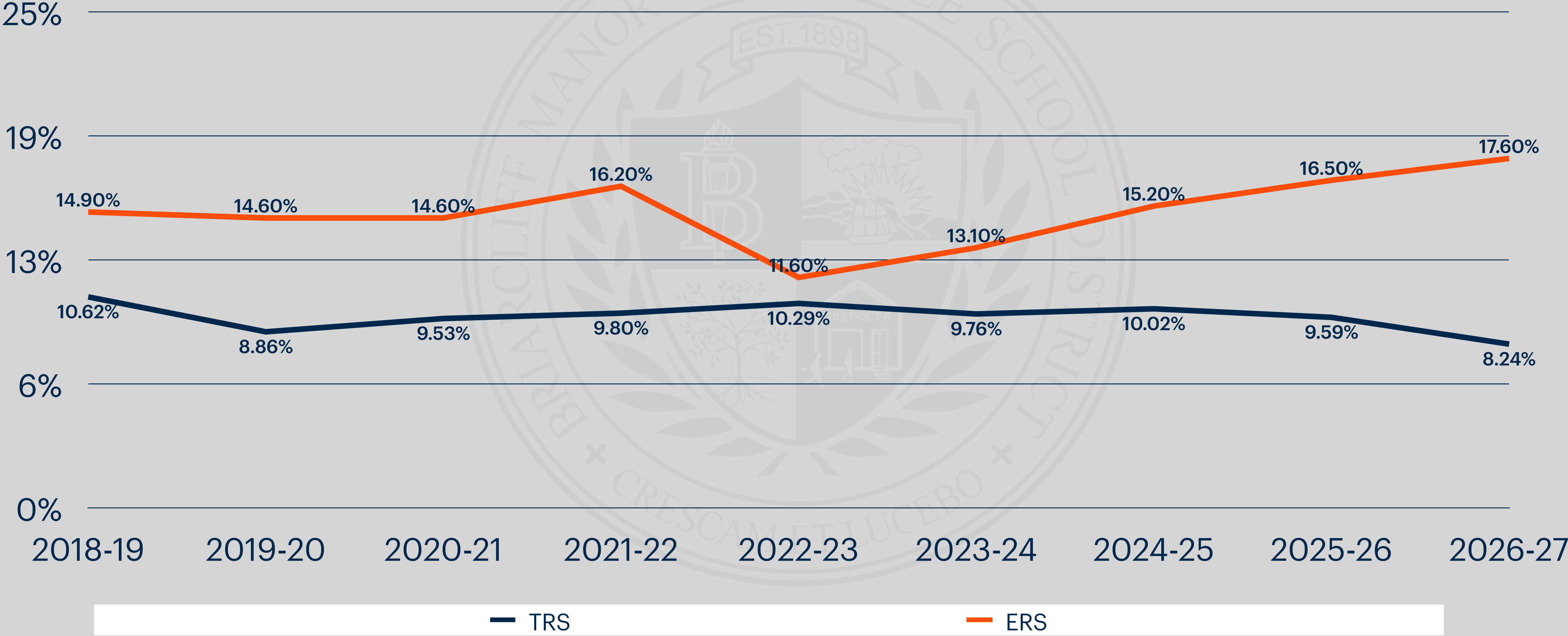
FINAL

A.	Total Real Property Tax Levy for Base Year	\$46,316,945
B.	Tax Base Growth Factor (minimum of 1.0)	1.0011
C.	Product of A * B	\$46,367,894
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$46,367,894
F.	Base Year Capital Tax Levy	\$2,730,594
G.	Difference of E - F	\$43,637,300
H.	Allowable Levy Growth Factor based on CPI (2.63% for 2026-27. Capped at 2%)	1.0200
I.	Product of G * H	\$44,510,046
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$44,510,046
L.	Equals Tax Levy Limit Base or Before Exclusions	\$44,510,046
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$3,153,096
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)	\$47,663,142
R.	Total Tax Levy Percentage Increase	2.91%

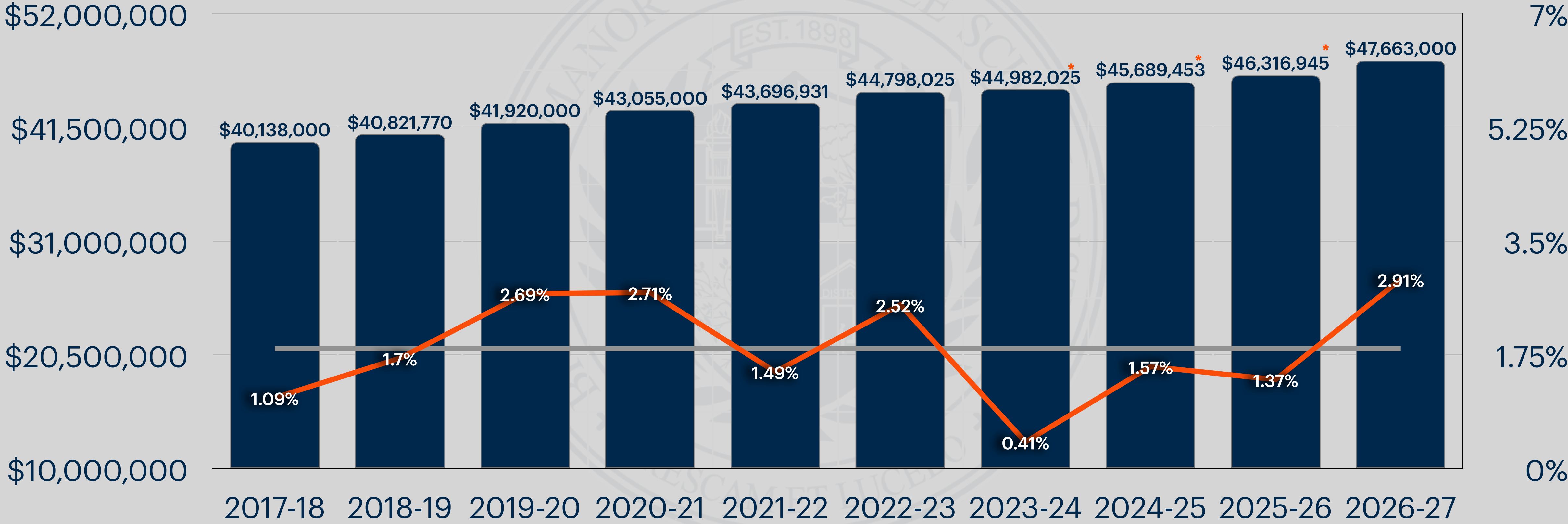
Total Change

\$1,346,197

HISTORICAL ERS AND TRS RATES



TAX LEVY HISTORY



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

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

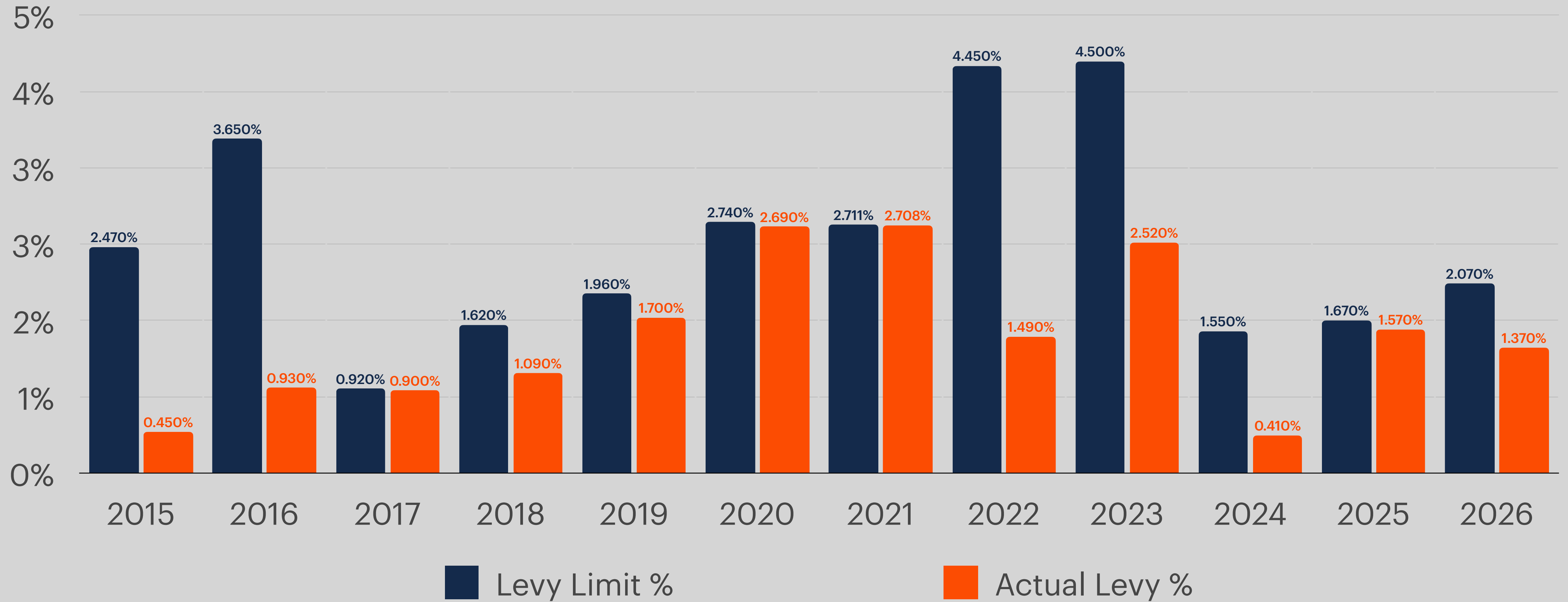
***Original 2024-25 levy was a 1.65% increase for a total levy of \$45,724,228**

The levy was reduced in August of 2024 by \$34,775,. Total levy increase 0.41% for a total of \$44,982,025


***Original 2025-26 levy was a 1.48% increase for a total levy of \$46,366,945**

The levy was reduced in August of 2025 by \$50,000. Total levy increase 1.37% for a total of \$46,316,945

TAX LEVY LIMIT HISTORY



TAX LEVY LIMIT HISTORY

- **Historically underneath Tax Levy Limit**
 - **Cumulative Levy Dollars Kept with Tax Payers**
 - **\$5,287,977**
 - **35.31% of cumulative levy limits**
 - **Additional Funds Returned to Taxpayers**
 - **2018: \$207,000**
 - **2019: \$103,320**
 - **2023: \$100,000**
 - **2024: \$36,000**
 - **2025: \$34,775**
 - **2026: \$50,000**
- 



REVENUE DETAIL

Description	2025-26 Budget	2025-26 Projection	2026-27 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	\$46,316,945	\$46,316,945	\$47,663,000	\$1,346,055	2.91%
County Sales Tax	\$760,000	\$802,123	\$785,000	\$25,000	3.29%
Other Day School Tuition - Individuals	\$216,858	\$226,934	\$226,895	\$10,038	4.63%
Day School Tuition - Other Districts	\$4,673,795	\$5,446,084	\$5,777,746	\$1,103,951	23.62%
Student Fees	\$40,500	\$55,762	\$40,500	\$0	0.00%
Other Miscellaneous Revenue	\$2,976	\$0	\$0	-\$2,976	-100.00%
Interest Earnings	\$511,000	\$469,260	\$461,000	-\$50,000	-9.78%
Rental of Property	\$60,000	\$63,465	\$60,000	\$0	0.00%
Insurance Recoveries	\$0	\$11,355	\$0	\$0	0.00%
Refund-Prior Year Exp- BOCES	\$43,000	\$63,340	\$43,000	\$0	0.00%
Refund-Prior Year Other	\$35,000	\$53,982	\$35,000	\$0	0.00%
E-Rate Reimbursement	\$0	\$40,686	\$0	\$0	0.00%
Unclassified Revenues	\$15,000	\$25,698	\$15,000	\$0	0.00%
Field Trips/Arts in Education	\$21,700	\$39,796	\$29,200	\$7,500	34.56%
Basic State Aid	\$3,275,407	\$3,270,950	\$3,605,518	\$330,111	10.08%
Excess Cost Aid	\$794,527	\$792,991	\$836,916	\$42,389	5.34%
Boces Aid	\$1,146,933	\$1,080,069	\$1,070,588	-\$76,345	-6.66%
Textbook Aid	\$74,910	\$75,201	\$74,036	-\$874	-1.17%
Computer Software Aid	\$20,073	\$20,014	\$19,863	-\$210	-1.05%
Computer Hardware Aid	\$8,334	\$8,310	\$7,798	-\$536	-6.43%
Library Materials Aid	\$8,375	\$8,350	\$8,288	-\$87	-1.04%
Interfund Transfers	\$0	\$188,327	\$0	\$0	-%
Applied Fund Balance	\$1,803,154	\$1,803,154	\$2,440,248	\$637,094	35.33%
Total	\$59,828,486	\$60,862,796	\$63,199,596	\$3,371,110	5.63%

PROPOSED BUDGET AND LEVY IMPACT

Description	2025-26 Budget	2026-27 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	\$46,316,945	\$47,663,000	\$1,346,055	2.91%
Non-Property Revenue	\$11,758,387	\$13,096,348	\$1,337,961	11.38%
Assigned Fund Balance	\$1,753,154	\$2,440,248	\$687,094	39.19%
Total Revenue	\$59,828,486	\$63,199,596	\$3,371,110	5.63%

2026-27 PROJECTED TUITION REVENUE

2026-27		
99.0	Pocantico Hills	\$5,291,641
2.0	Other Schools	276708
7.0	Parent Placed	\$221,246
108.0	Total	\$5,789,595

2026-27		
16.0	Special Ed.	\$2,341,664
85.0	General Ed.	\$3,226,685
7.0	Parent Placed	\$221,246
108.0	Total	\$5,789,595

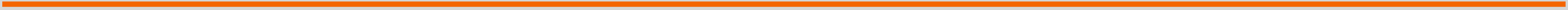
2025-26 Adjustments	
Pocantico Hills	\$191,181
Other Schools	\$18,216
Parent Placed	\$5,649
Total	\$215,046
Net total	\$6,004,641

EXPENSE DETAIL

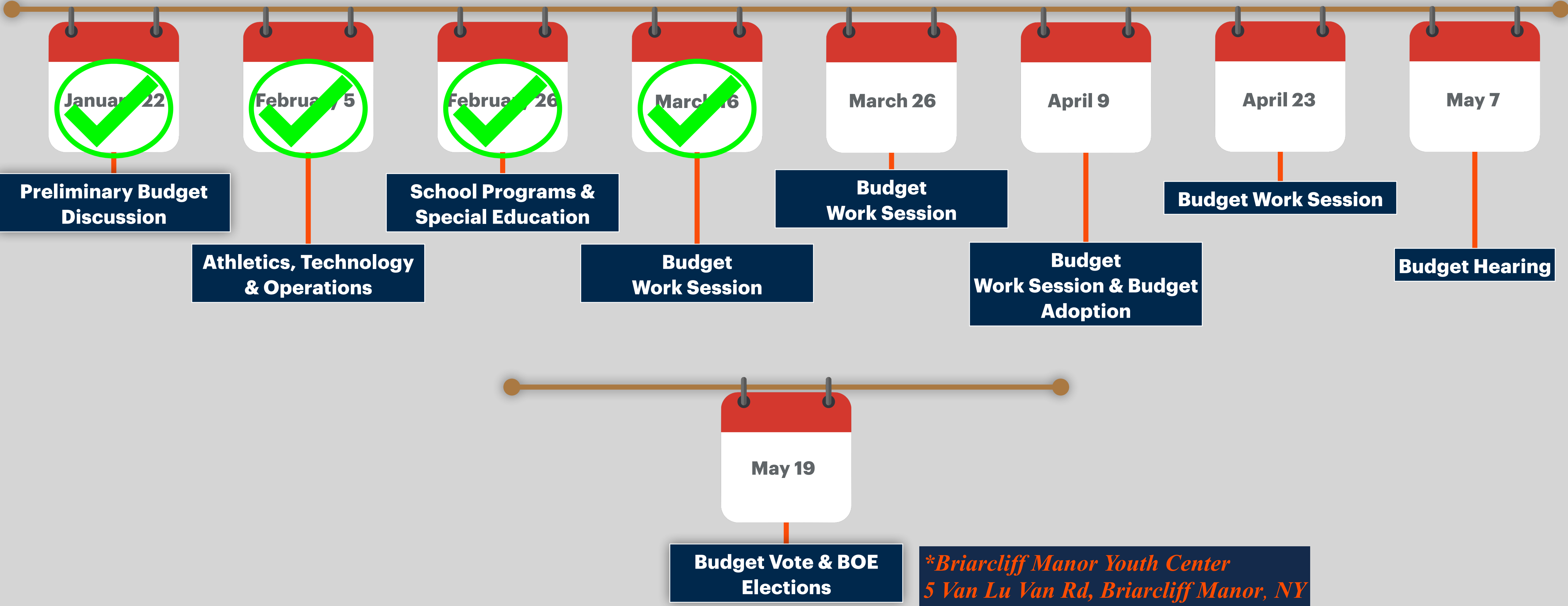
Description	2025-26 Budget	2026-27 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$92,281	\$92,610	\$329	0.36%
Central Admin & Business Office	\$1,353,505	\$1,369,720	\$16,215	1.20%
Auditing & Treasurer	\$179,897	\$182,243	\$2,346	1.30%
Legal, Personnel & Public Info.	\$588,575	\$590,643	\$2,068	0.35%
Operations, Maintenance & Security	\$5,278,187	\$5,181,680	-\$96,507	-1.83%
Central Services & BOCES Admin.	\$1,599,095	\$1,712,940	\$113,845	7.12%
Curriculum & Instruction	\$677,967	\$692,990	\$15,023	2.22%
Supervision	\$1,636,066	\$1,644,809	\$8,743	0.53%
Regular Instruction	\$17,441,475	\$18,022,431	\$580,956	3.33%
Special & Occupational Education	\$4,960,557	\$6,653,177	\$1,692,620	34.12%
Library & Technology	\$1,884,826	\$1,823,201	-\$61,625	-3.27%
Guidance & Health Services	\$1,521,027	\$1,606,503	\$85,476	5.62%
Psychological & Social Services	\$738,993	\$646,794	-\$92,199	-12.48%
Co-Curricular & Athletics	\$1,902,237	\$1,814,359	-\$87,878	-4.62%
Pupil Transportation	\$2,917,983	\$2,969,638	\$51,655	1.77%
Employee Benefits	\$12,617,492	\$13,063,799	\$446,307	3.54%
Debt Service	\$3,843,323	\$4,537,061	\$693,738	18.05%
Interfund Transfers	\$95,000	\$95,000	\$0	0.00%
Transfers to Capital	\$500,000	\$500,000	\$0	0.00%
Total	\$59,828,486	\$63,199,598	\$3,371,112	5.63%

TRANSFER TO CAPITAL

- **2025-26 Reached goal of \$500,000**
- **2026-27 Maintain \$500,000**
 - **Interior/exterior facilities improvements**



BUDGET CALENDAR



QUESTIONS & ANSWERS
THANK YOU!

