



**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 26, 2026

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

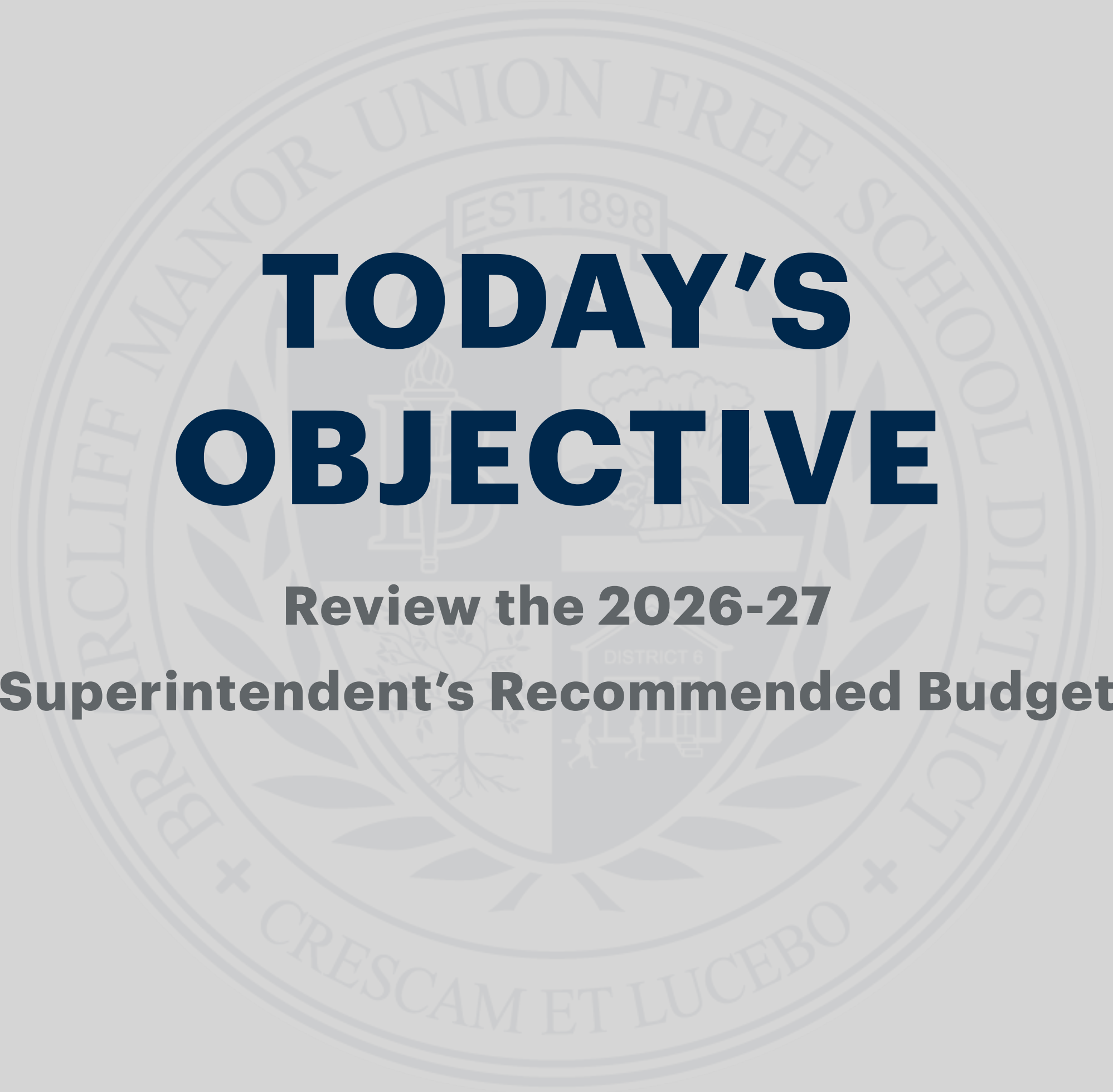
MIDDLE SCHOOL AUDITORIUM

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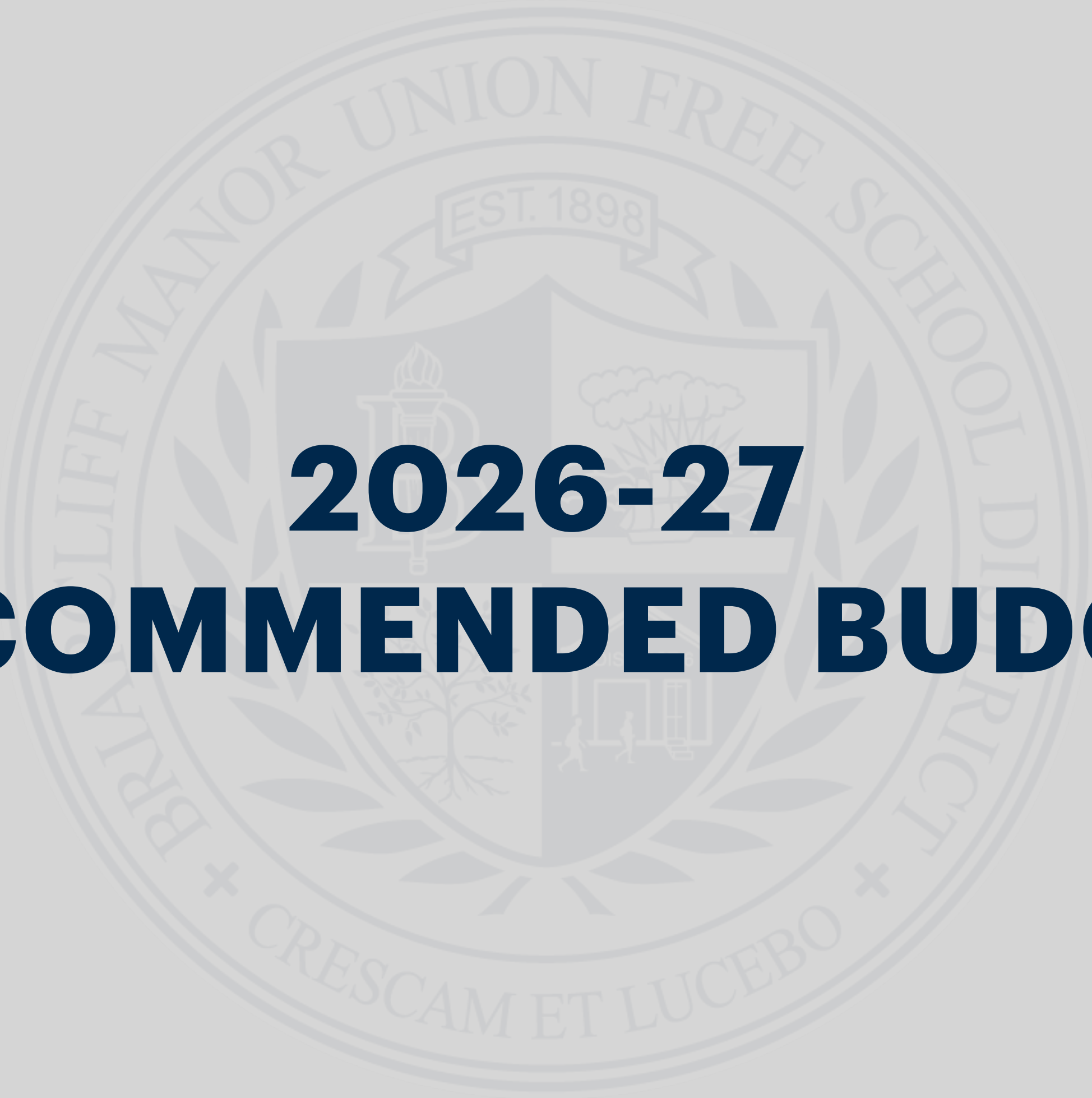
# **TODAY'S OBJECTIVE**

**Review the 2026-27**

**Superintendent's Recommended Budget**



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The seal of Braintree Manor Union Free School District is centered in the background. It features a shield with a torch on the left and a building on the right, surrounded by a laurel wreath. The text "BRAintree MANOR UNION FREE SCHOOL DISTRICT" is written around the top of the seal, and "EST. 1898" is on a banner above the shield. At the bottom, the Latin motto "CRESCAM ET LUCEBO" is visible.

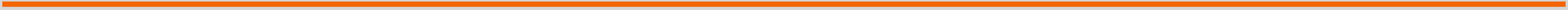
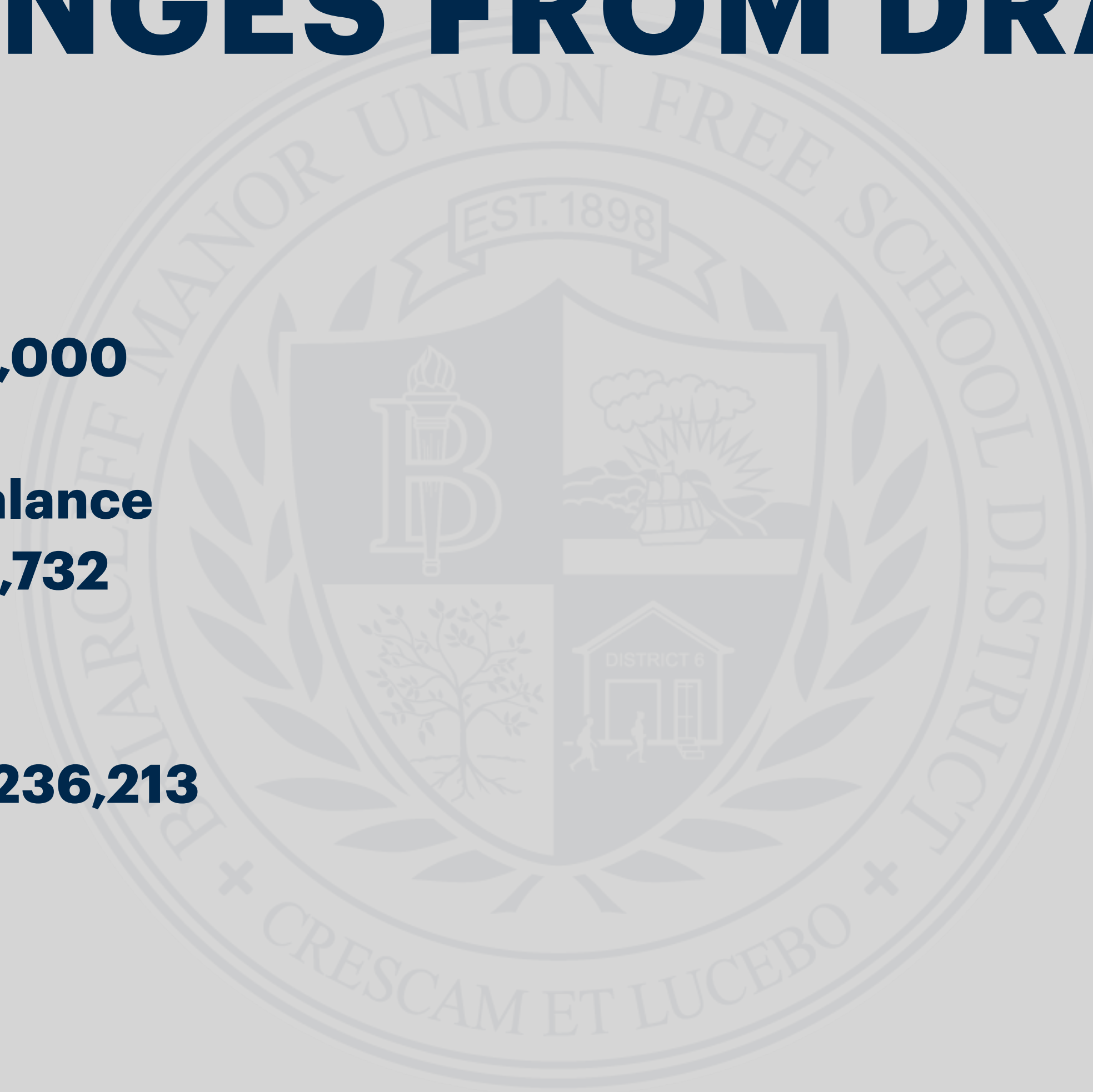
**2026-27**  
**RECOMMENDED BUDGET**

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# CHANGES FROM DRAFT 1

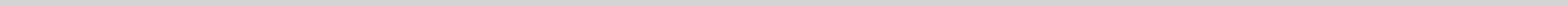
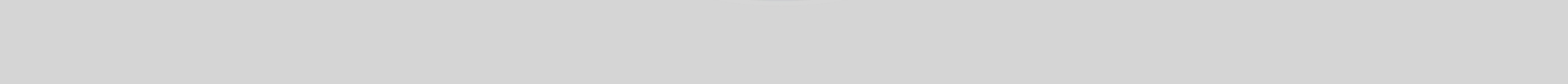
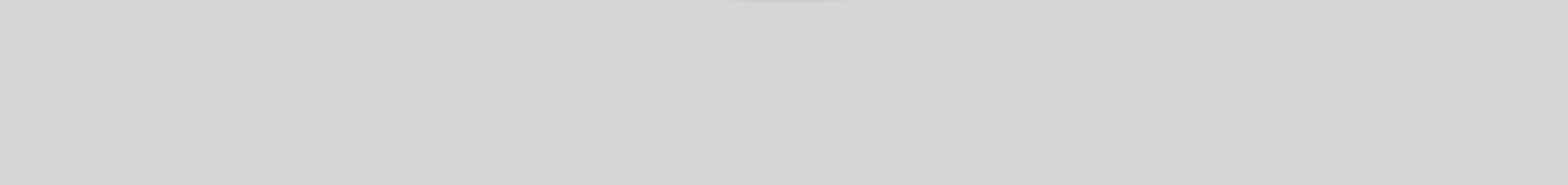
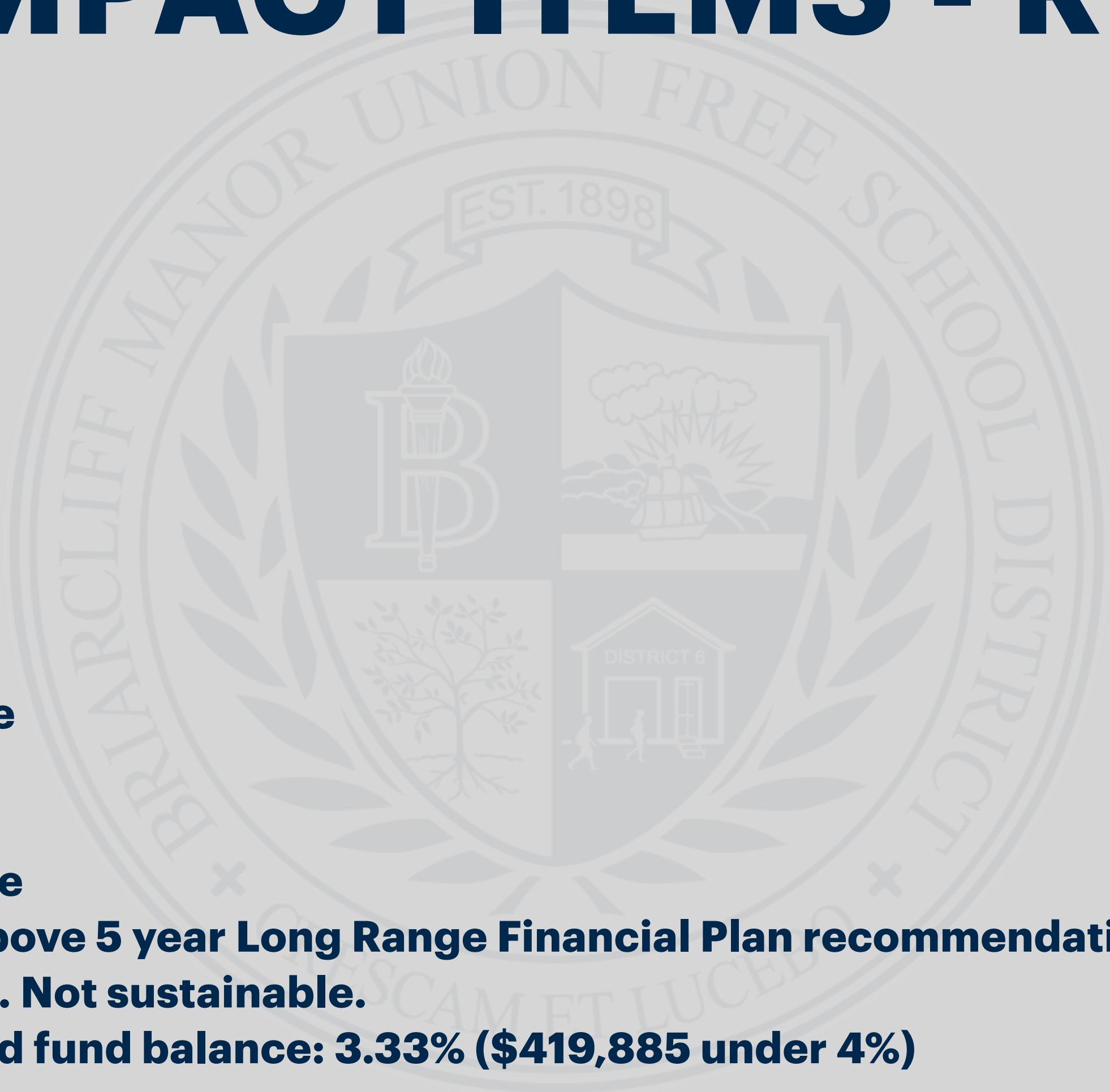
- **Tuition Expense**
  - **Reduction of \$300,000**
- **Appropriated Fund Balance**
  - **Reduction of \$532,732**
- **Liability Reserve**
  - **Appropriation of \$236,213**



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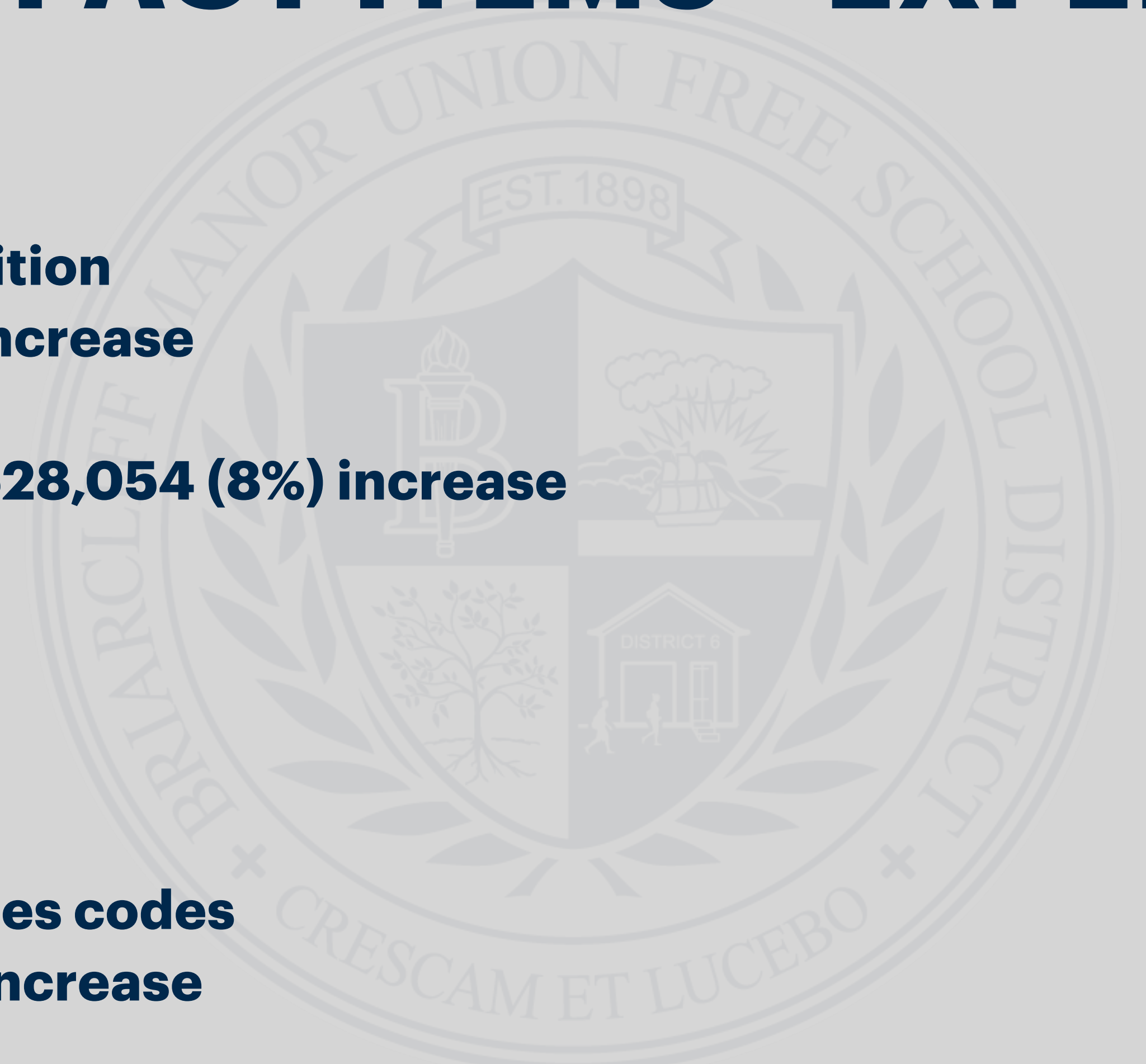
# MAJOR IMPACT ITEMS - REVENUES

- **Foundation Aid**
    - **\$21,250 (1%) increase**
    - **Save-harmless**
  - **Interest Earnings**
    - **Remaining flat**
  - **Tuition**
    - **\$1,113,989 (23%) increase**
  - **Appropriated Fund Balance**
    - **\$104,214 (5.78%) increase**
    - **Increase of \$1,136,626 above 5 year Long Range Financial Plan recommendation**
    - **“Close the gap” measure. Not sustainable.**
    - **Resulting Unappropriated fund balance: 3.33% (\$419,885 under 4%)**
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# MAJOR IMPACT ITEMS - EXPENDITURES

- **Special Education Tuition**
    - **\$699,194 (106%) increase**
  - **Health Insurance - \$528,054 (8%) increase**
    - **Active - 6%**
    - **Retiree - 12%**
  - **Utilities**
    - **\$204,545 (21%)**
    - **EPC offset in utilities codes**
    - **EPC debt service increase**
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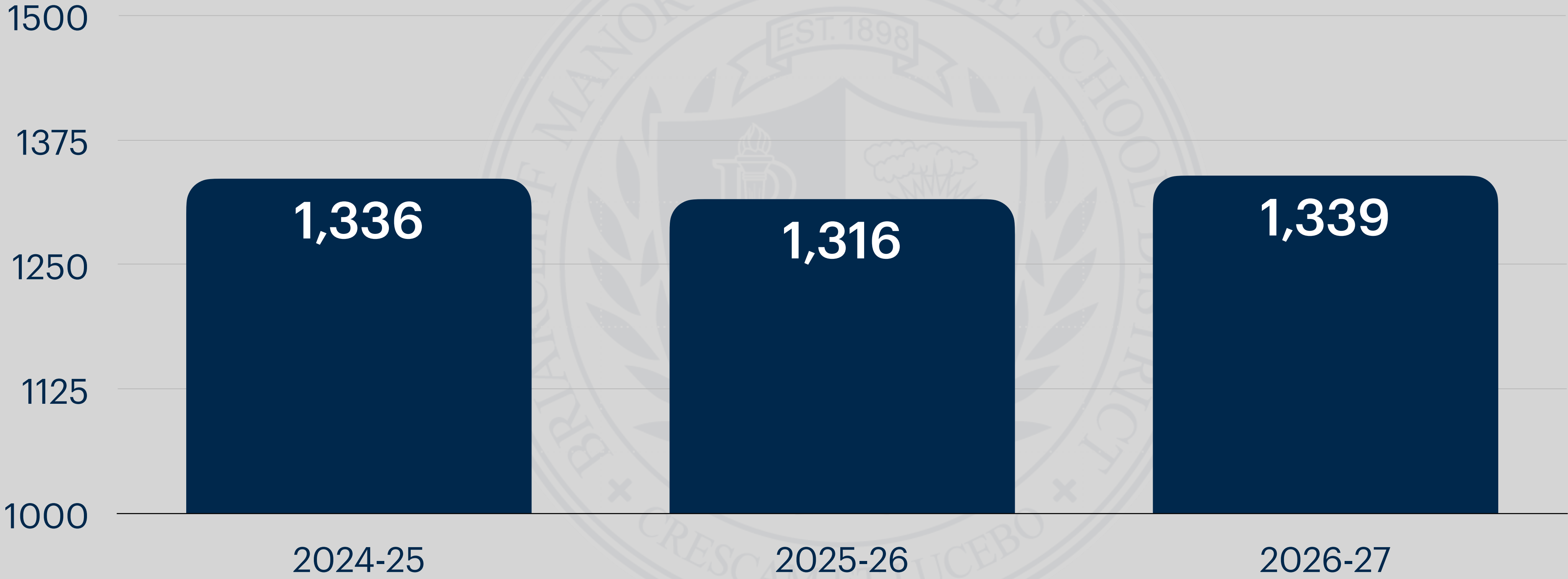
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# PROJECTED ENROLLMENT & STAFFING CHANGES

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

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# DISTRICT ENROLLMENT



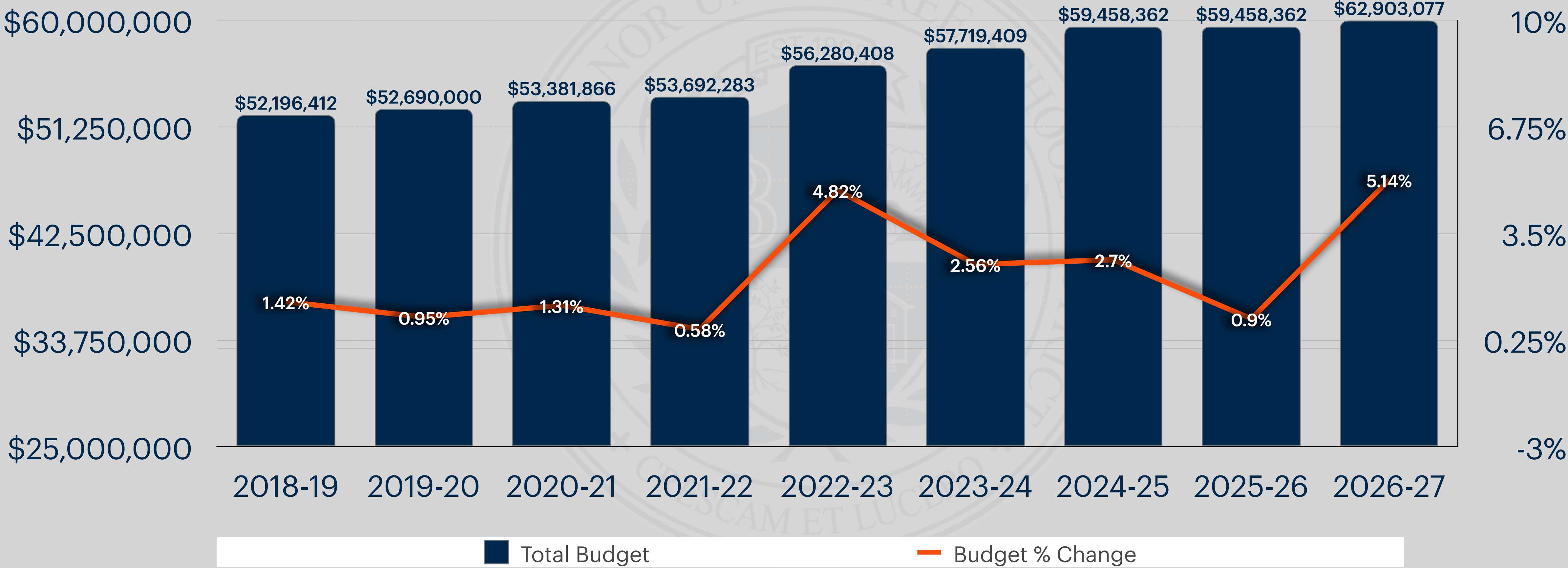
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# BUDGET AT A GLANCE

Current 2025-26 Budget	\$59,828,486
Proposed 2026-27 Budget	\$62,903,077
<b>Proposed Budget Increase</b>	<b>\$3,074,591</b>
<b>Proposed Budget % Change</b>	<b>5.14%</b>
2025-26 Tax Levy	\$46,316,945
2026-27 Proposed Tax Levy	47,663,142
<b>Levy to Levy Increase</b>	<b>\$1,346,197</b>
<b>Percentage Change</b>	<b>2.91%</b>

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# BUDGET TO BUDGET COMPARISON

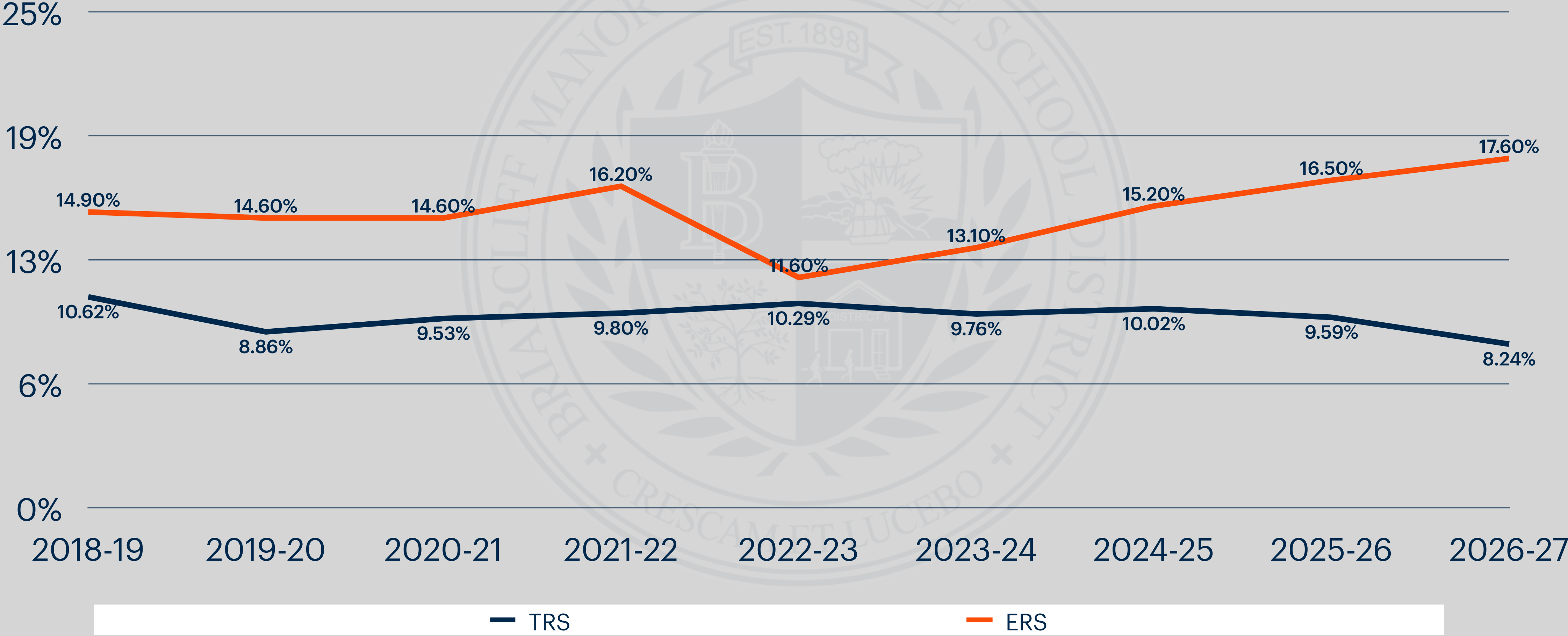


# 2026-27 TAX LEVY LIMIT CALCULATION

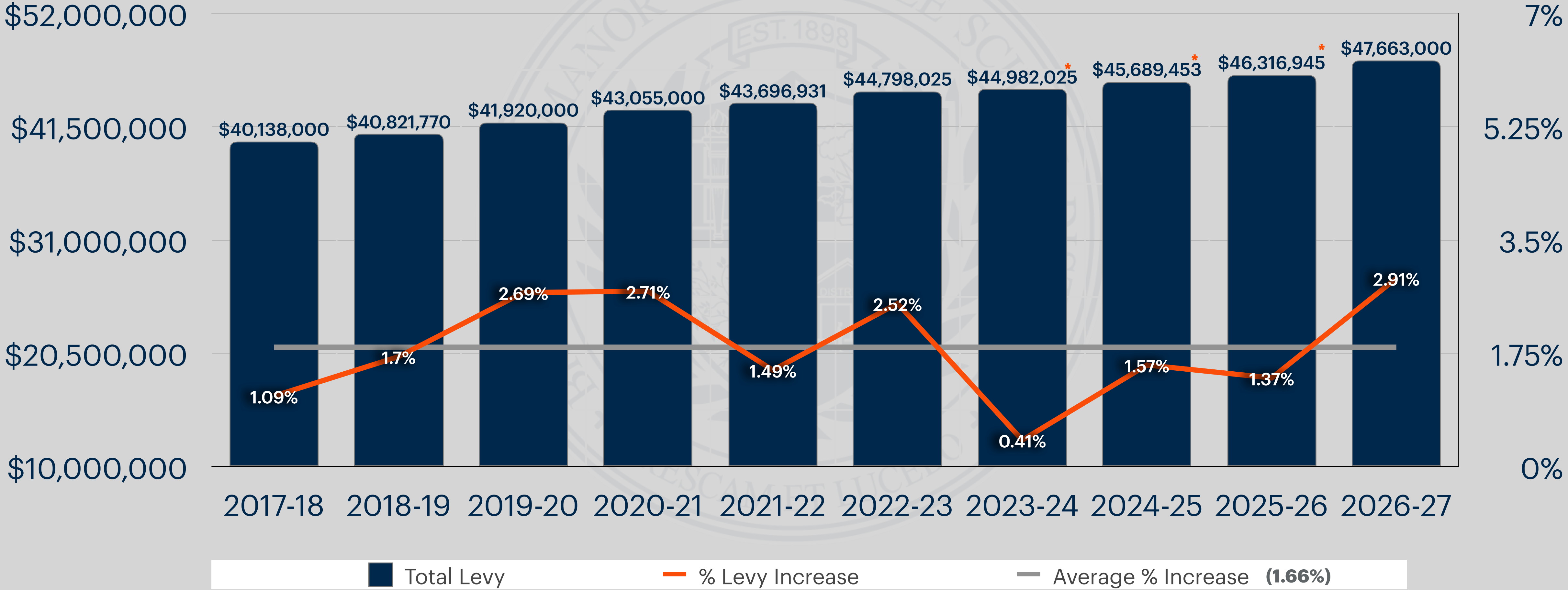
Briarcliff Manor UFSD - 2026-27 Tax Levy Limit Calculation		
2/21/26		
FINAL		
A.	Total Real Property Tax Levy for Base Year	\$46,316,945
B.	Tax Base Growth Factor (minimum of 1.0)	1.0011
C.	Product of A * B	\$46,367,894
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$46,367,894
F.	Base Year Capital Tax Levy	\$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.	<b>Equals Tax Levy Limit Base or Before Exclusions</b>	<b>\$44,510,046</b>
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.	<b>Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-P)</b>	<b>\$47,663,142</b>
R.	<b>Total Tax Levy Percentage Increase</b>	<b>2.91%</b>

**Total Change**  
**\$1,346,197**

# HISTORICAL ERS AND TRS RATES



# TAX LEVY HISTORY



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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**

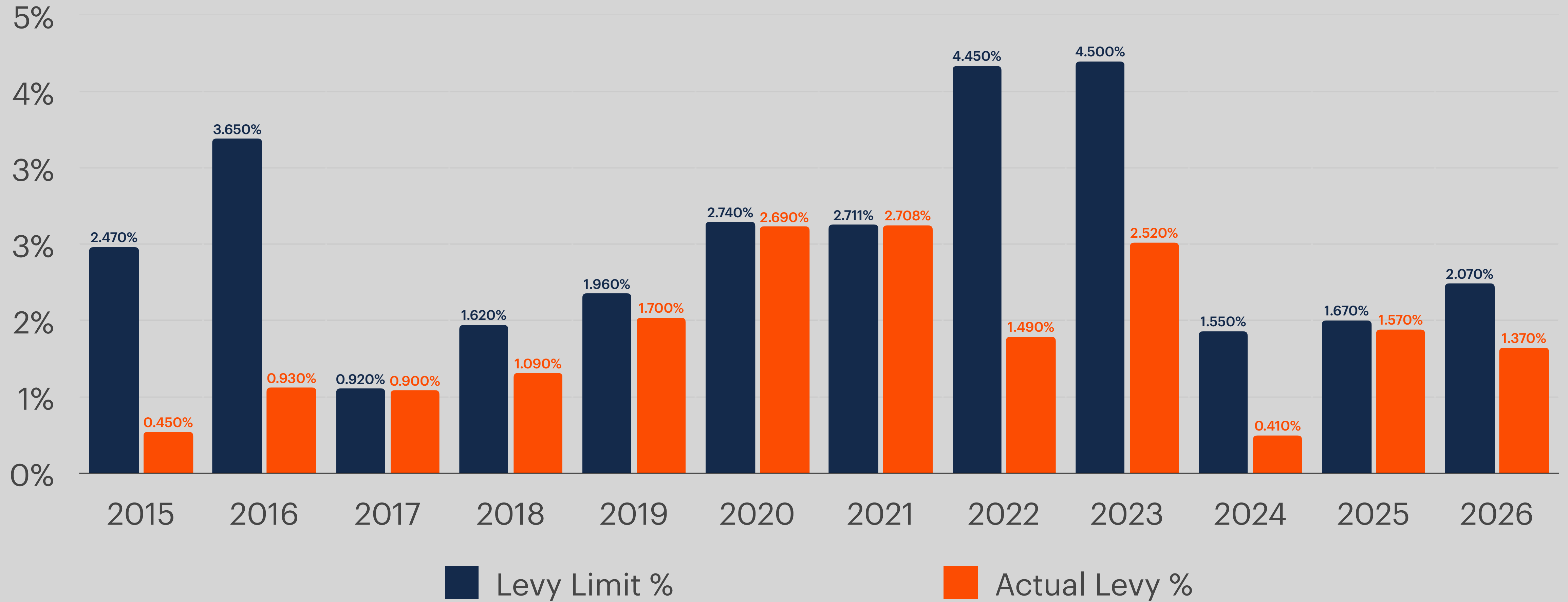
**The levy was reduced in August of 2024 by \$34,775,. Total levy increase 0.41% for a total of \$44,982,025**

**\*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**


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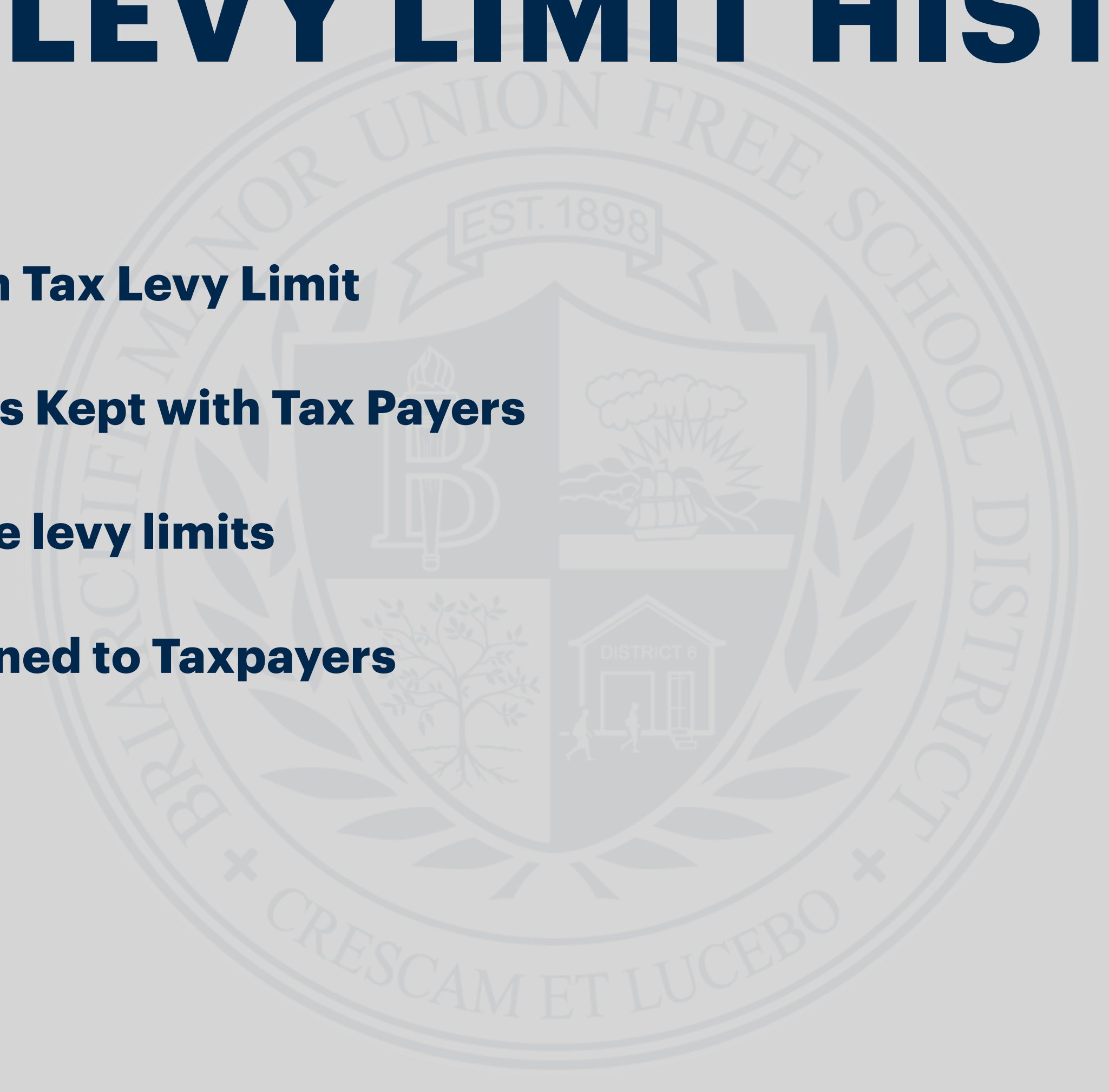
# TAX LEVY LIMIT HISTORY



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# TAX LEVY LIMIT HISTORY

- **Historically underneath Tax Levy Limit**
  - **Cumulative Levy Dollars Kept with Tax Payers**
    - **\$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**
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# 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	-%
Liability Reserve	\$0	\$0	\$236,213	\$236,213	-%
Applied Fund Balance	\$1,803,154	\$1,803,154	\$1,907,516	\$104,362	5.79%
<b>Total</b>	<b>\$59,828,486</b>	<b>\$60,862,796</b>	<b>\$62,903,077</b>	<b>\$3,074,591</b>	<b>5.14%</b>

# 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	\$2,143,729	\$390,575	22.28%
Total Revenue	<b>\$59,828,486</b>	<b>\$62,903,077</b>	<b>\$3,074,591</b>	<b>5.14%</b>

# 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	<b>Total</b>	<b>\$5,789,595</b>

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

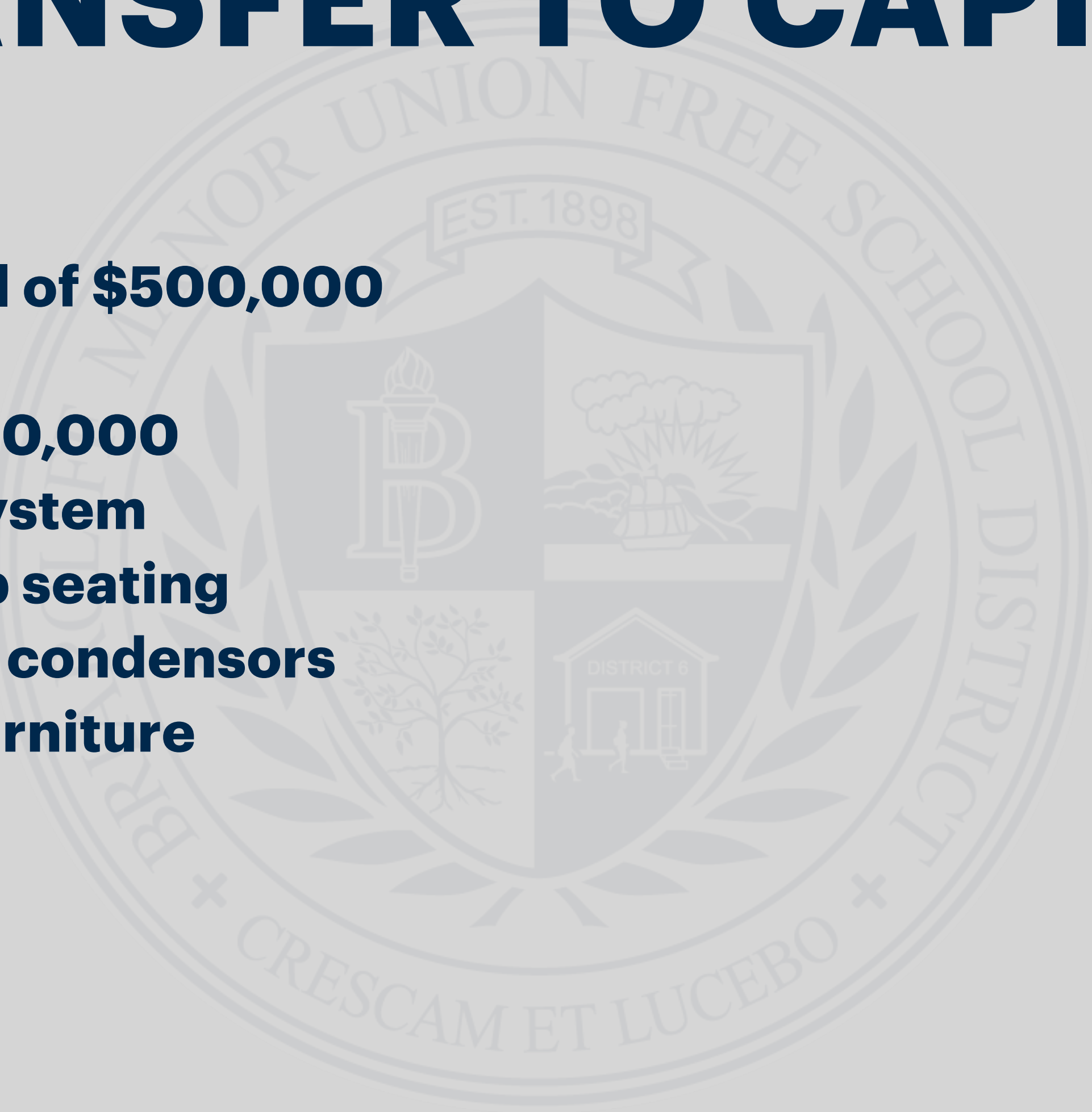
2025-26 Adjustments	
Pocantico Hills	\$191,181
Other Schools	\$18,216
Parent Placed	\$5,649
<b>Total</b>	<b>\$215,046</b>
<b>Net total</b>	<b>\$6,004,641</b>

# EXPENSE DETAIL

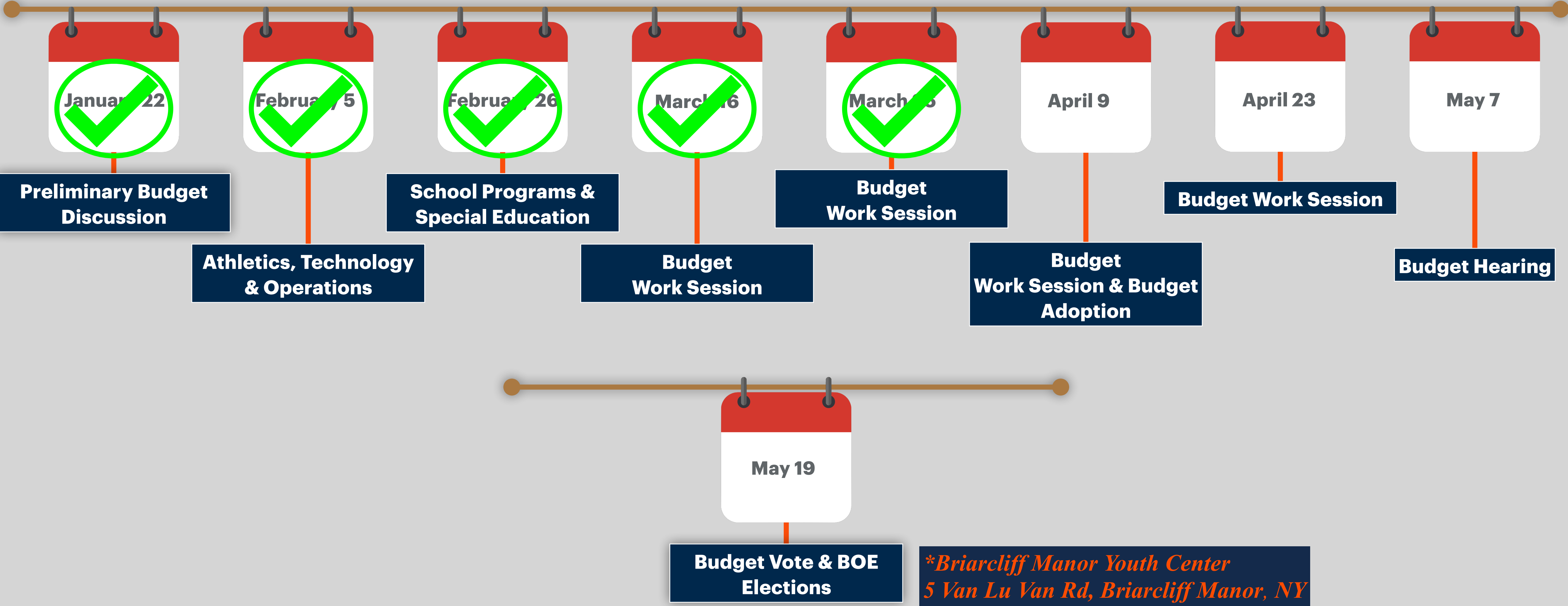
Description	2025-26 Budget	2025-26 Projection	2026-27 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$92,281	\$49,194	\$92,610	\$329	0.36%
Central Admin & Business Office	\$1,353,505	\$1,350,701	\$1,369,720	\$16,215	1.20%
Auditing & Treasurer	\$179,897	\$178,505	\$182,243	\$2,346	1.30%
Legal, Personnel & Public Info.	\$588,575	\$582,720	\$590,643	\$2,068	0.35%
Operations, Maintenance & Security	\$5,278,187	\$5,353,807	\$5,181,680	-\$96,507	-1.83%
Central Services & BOCES Admin.	\$1,599,095	\$1,580,673	\$1,712,940	\$113,845	7.12%
Curriculum & Instruction	\$677,967	\$626,698	\$692,990	\$15,023	2.22%
Supervision	\$1,636,066	\$1,611,709	\$1,648,549	\$12,483	0.76%
Regular Instruction	\$17,441,475	\$16,860,446	\$18,022,431	\$580,956	3.33%
Special & Occupational Education	\$4,960,557	\$5,694,488	\$6,352,917	\$1,392,360	28.07%
Library & Technology	\$1,884,826	\$1,808,407	\$1,823,201	-\$61,625	-3.27%
Guidance & Health Services	\$1,521,027	\$1,410,289	\$1,606,503	\$85,476	5.62%
Psychological & Social Services	\$738,993	\$581,227	\$646,794	-\$92,199	-12.48%
Co-Curricular & Athletics	\$1,902,237	\$1,772,461	\$1,814,359	-\$87,878	-4.62%
Pupil Transportation	\$2,917,983	\$2,850,287	\$2,969,638	\$51,655	1.77%
Employee Benefits	\$12,617,492	\$12,398,162	\$13,063,799	\$446,307	3.54%
Debt Service	\$3,843,323	\$3,703,361	\$4,537,061	\$693,738	18.05%
Interfund Transfers	\$95,000	\$20,879	\$95,000	\$0	0.00%
Transfers to Capital	\$500,000	\$698,630	\$500,000	\$0	0.00%
<b>Total</b>	<b>\$59,828,486</b>	<b>\$59,132,644</b>	<b>\$62,903,077</b>	<b>\$3,074,591</b>	<b>5.14%</b>

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# TRANSFER TO CAPITAL

- **2025-26 Reached goal of \$500,000**
  - **2026-27 Maintain \$500,000**
    - **Ventrac Grounds System**
    - **CLIFF Center flip up seating**
    - **HS Auditorium RTU condensers**
    - **MS science room furniture**
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# BUDGET CALENDAR



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

