

# Eastchester UFSD

## Board of Education Meeting

April 21, 2026



SOARING TO EXCELLENCE  
**EASTCHESTER**  
UNION FREE SCHOOL DISTRICT



SOARING TO EXCELLENCE  
**EASTCHESTER**  
UNION FREE SCHOOL DISTRICT

# Updated Superintendent's Proposed Budget FY 2026-2027

Presented to the Board of Education

By Dr. Alison Villanueva,  
Superintendent of Schools

On April 21, 2026  
Eastchester Middle School Library



# 2026-27 School Budget

What are **you** investing in?

**What does it mean to invest in the future of your school district?** It means we hold on to the time and effort that was put in to grow our students' programs and opportunities over the years. It means we are responsive to how children learn today and the support they need to excel. It means we continue to innovate and push ourselves to think of the future...moving forward one step at a time to continue investing in what it took to get where we are today.

## Eastchester Invests

### Academics

- AP participation for 10th graders increased from **15%** to **54%** since 2021.
- Young learners engaged with global languages through the **K-5 FLES Program** and **World Language Exploratory** at EMS.
- Expanded access to Algebra from **95** 8<sup>th</sup> graders in 2022 to **246** in 2025.
- The number of students attending highly selective colleges continues to increase.

### Special Education

- Increased access to higher-level and college courses for students with disabilities.
- Crew **School-to-Work** program to strengthen employability skills, career readiness, and real-world experience.
- Introduced more special education programming, including adding new classes at Waverly, to better address diverse student needs and provide more individualized instructional support.

### Security

- Eastchester Police School Resource Officers stationed at each school campus.
- Strengthened entrance vestibules at every school through Capital.

### Wellness

- Enhanced student support services through vital partnerships with **WJCS, Sandy Hook Promise** and **RULER**.
- Robust assembly program and advisory experiences for all students designed to promote emotional regulation and wellness.
- Designated spaces for **FSP** for immediate on-site counseling support.

### Space & Student Experience

- Overhauled HVAC systems in district buildings.
- Added **12** new student clubs at EHS since 2024 to increase total to **66**.
- Renovated playground areas at elementary schools.

### Athletics

- Added **5** new modified and **2** new freshman teams since 2022.
- Added full-time athletic trainer **and** 2<sup>nd</sup> strength & conditioning coach.
- Partnered with HUDL for live streaming broadcasts of contests.

**2,967**  
students

**500,000+ sq ft.**  
space across 5 school  
buildings

**26**  
AP Courses offered  
... and growing!

**40+ acres**  
district property

**560+**  
student-athletes

**80+**  
athletic teams  
(modified - varsity)

Four Campuses, Four Pillars, One Goal:  
Elevate Eastchester.



Waverly students celebrate the opening of their new outdoor classroom/pergola.



Varsity cheerleaders embody school spirit at EHS pep rally.



EMS Players Club dazzle the audience with performance of 'Newsies Jr.'



Anne Hutch students debate in the school's renovated auditorium.



Greenvale students build inclusive and belonging classrooms with one another.

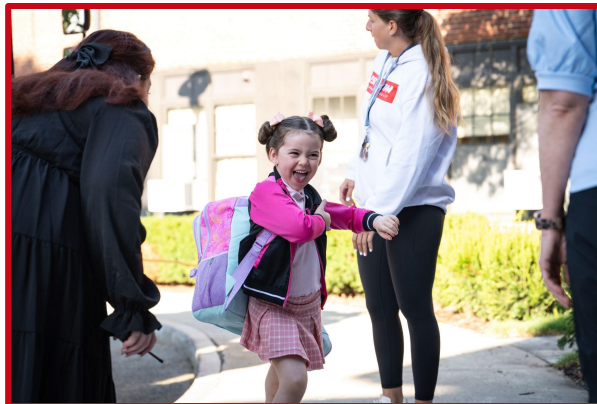


EHS Senior Joey Piergiovanni takes the stage at first-ever TEDx Eastchester.

2026-2027 School Budget Vote  
Tuesday May 19  
6 AM - 9 PM  
@EMS Gymnasium

# Building Capacity and Stabilizing Structures to Keep Momentum

## Eastchester Invests



# Positively Moving Our Student Investments Forward



- **Maintain** the student experience with reasonable class sizes
- **Provide and move** all existing curricular programs forward
- **Maintain and propel** our student experiences each year
- **Continue** efforts to innovate and elevate all that we do in the district
- **Ensure efficiencies** while producing effective academic results
- **Ensure** Revenue = Expenditures

# Fiscal Goals Moving Forward For District Budget

1. **Absorb attrition** and reframe organizational structures when possible: **Build Internal Capacity and reduce reliance on outside vendors**
2. Without Impacting Programs, **Find Efficiencies** Across All Departments
3. **Maximize Tuition** Revenue and Contain Special Education Costs - Scale Continuum of Services
4. **Capitalize on Interest** Income Potential Dependent on Market
5. **Bolster Reserves**: Unappropriated Fund Balance

## Proposed 2026-2027 Real Property Taxes with STAR

Current Year 2025-2026	Proposed 2026-2027	Dollar Increase	% Increase
<b>\$83,593,100</b>	<b>\$88,886,507</b>	<b>+ \$5,293,407</b>	<b>6.31%</b>

- A reduction of **- 1.04%** from the originally proposed Tax Levy on April 7, 2026
- Allowable 2026-2027 Tax Levy of 2.35%
- Updated Proposed Levy is now 3.96% Over Allowable Levy Limit

# Tax Levy Calculation

Current 25-26 approved tax levy

## Growth Factor:

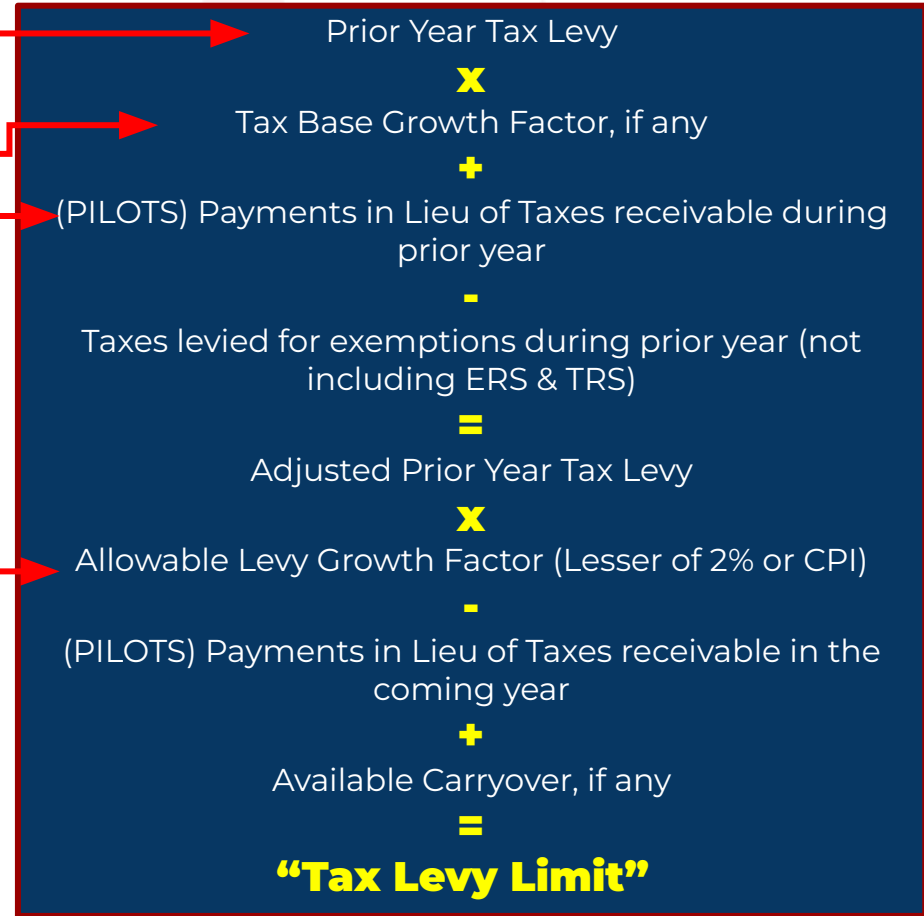
(Calculated by the Department of Taxation and Finance)

How do you get more tax revenue? Through growth. Growth is calculated by New construction, New businesses, New assessments. The number cannot be less than 1.

## PILOT: Payment in lieu of Taxes:

Not in local control - PILOTS, must manage and predict. PILOTS / Industrial Development Agency (IDA) are economic development incentives in New York State that allow businesses to pay a predetermined, often reduced, amount of property taxes instead of full taxes. These agreements incentivize manufacturing, industrial, or not-for-profit companies to locate, expand, or build within a specific jurisdiction.

**Allowable Levy Growth 2%** - CPI or 2%, whichever is lower. If CPI is 7% it's 2% if CPI is 1 then it's 1%



# Tax Levy - Tax Cap

## Calculating the 26-27 Tax Levy Limit & Maximum Allowable Tax Levy for Eastchester UFSD School District

Prior Year Tax Levy	\$ 83,593,100
Multiplied times the Tax Base Growth Factor	X <u>1.0041</u>
	\$ 83,935,832
Add Prior Year Pilot Payments	+ \$ <u>-</u>
	\$ 83,935,832
Capital Local, Debt and Lease Expenditures (minus building aid)	- \$ 4,416,878
Resulting Adjusted Prior Year Tax Levy	<u>\$ 79,518,954</u>
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X <u>1.0200</u>
<b>Resulting Tax Levy Limit Reportable to Comptroller</b>	<b>\$ 81,109,333</b>
Plus Coming School Year Exemptions:	
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+ \$ 4,447,033
ERS Exemption Est. Does not exceed 2%	+ \$ -
TRS Exemption - Est. does not exceed 2%	+ \$ <u>-</u>
<b>Maximum Allowable Tax Levy</b>	<b>\$ 85,556,366</b>

**Allowable Increase \$ 1,963,266**

**Allowable Increase 2.35%**

## **Allowable Tax Cap Levy Override**

<i>Allowable Tax Cap Levy</i>	\$85,556,366.00
<i>Tax Levy to Support Budget</i>	<u>\$88,886,507.00</u>
<i>Difference</i>	-\$3,330,141.00
 <i>Funds Over Allowable Tax Cap Levy Needed to Support Budget</i>	 \$3,330,141.00

# Updated Proposed 2026-2027 (FY27) **Total Budget**

Current Total Adopted 2025-2026 (FY26) Budget	Proposed Total 2026-2027 (FY27) Budget	Total Dollar Increase from Current Adopted to Proposed Budget	Total % Increase from <b>Budget to Budget</b>
<b>\$110,914,498</b>	<b>\$116,858,433</b>	<b>+ \$5,943,935</b>	<b>5.36%</b>

Total <b>Tax Levy</b> Increase
<b>6.31%</b>

# 10 Year Tax Levy History

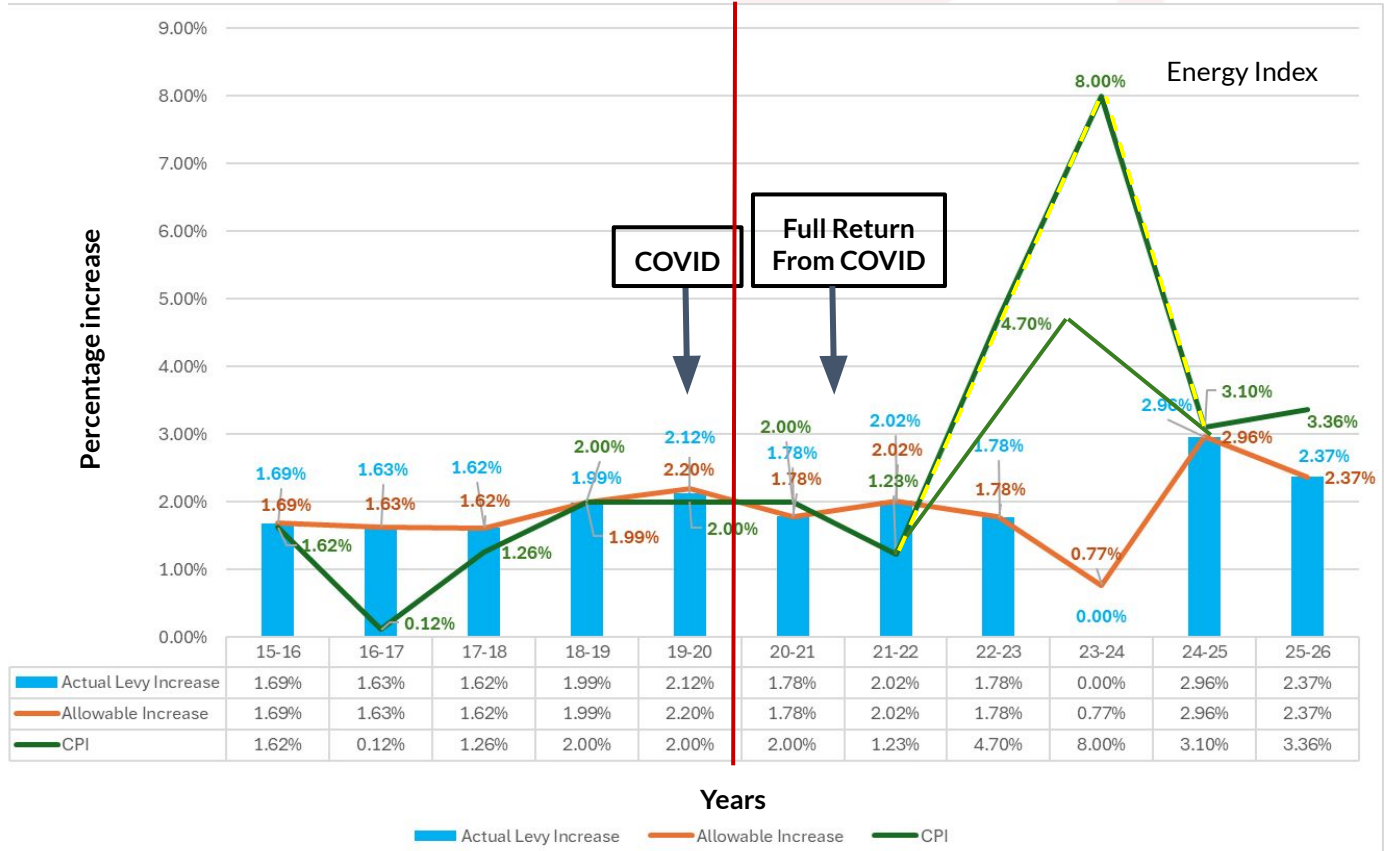
- Over the last 10 years, the district has gone up to the allowable tax levy
- In 19-20 the levy was slightly below the allowable increase
- In 23-24 the allowable tax levy increase was 0.77% and the district took a 0% levy



# 10 Year Tax Levy Comparison to CPI

\*CPI Data taken from US Bureau of Labor Statistics

- CPI and tax levy cap more stable prior to Covid
- After Covid, more volatility in CPI
- Increased student need after 2020-2021
- EUFSD remains at allowable tax levy or absorbs 0% while CPI levels increase

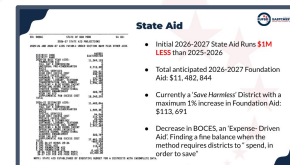


# Budget Drivers and Costs

**Reduction in State Aid & Remain at 1% in Foundation Aid Save Harmless Levels for 2026-2027**

\* Still awaiting Governor's Budget

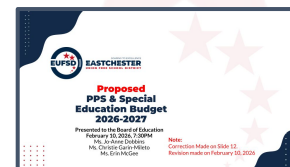
\* ~\$1M



**Special Education Tuition and Unanticipated Costs Not including Parochial and Health Services**

+18.047%

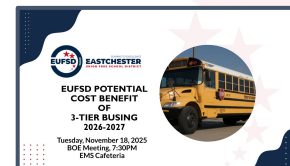
+\$3,163,427



**Transportation Costs: Move to a Three-Tier Model Includes 3 Tier model. Excluding Sped.**

+11.547%

+\$571,031



**Employee Benefits: Insurance Increases & Vendors**

+10.686%

+\$2,812,690



**Debt Service**

+10.498%

+\$808,621

All Presentations can be found on the district website

**Utilities and the Impact of Overall Inflation & Known Contractual Increases**

\*Fifth Emergency Budget Extender for the Governor Approved on April 10

# Total Reductions of **-\$3,050,382** to Arrive at a **6.31% Tax Levy**



Total Personnel Reductions **25.4 FTE**

## Personnel Reductions by Department

- Facilities **1.0 FTE** - EHS
- Secretarial **3.0 FTE** - Central Office, EHS, EMS
- Technology **1.0 FTE** - District Wide
- Monitors **2.0 FTE** - District Wide
- Permanent Building Substitutes - **5.0 FTE** - All Schools
- Permanent Substitute Monitors - **2.0 FTE** - GV, AH
- Administrator **0.5 FTE** - Central Office Special Education
- WV Teachers **1.0 FTE** - Math Coach
- AH Teachers **3.5 FTE** - Math Coach, Gr. 2, Gr. 3, Library
- GV Teachers **2.0 FTE** - Math Coach, Gr. 4
- EHS Teachers **3.0 FTE** - Departments, Library
- EMS Teachers **1.4 FTE** - Technology/Digital Citizenship, Health

# Total Reductions of **-\$3,050,382** to Arrive at a 6.31% Tax Levy



## Sample of Professional Learning/Line Item Reductions

- Mossflower (K-5 Literacy) (\$60,000)
- IDE (Secondary Instruction) (\$40,000)
- DBT (Special Education) (\$10,000)
- All Points (Special Education) (\$25,000)
- BOCES (Collegial Circles) (\$10,000)

### DELAY:

#### Furniture and equipment

- STEM Labs, All Schools (\$30,000)
- Flexible/Innovative Furniture Classrooms (Eliminate)

#### Teacher Supplies

- Reduction in classroom stipend (\$20,000)

#### EHS Stage/Auditorium Lighting

- Rig and Lights (\$300,000)

#### Combine Athletic Transportation

- JV/Varsity Event/Contest Travel (\$20,000)

### Cont'd...

- Giving Retrievers (K-5)
- Arts in Education Assemblies
- Conference & Workshop Travel (All Locations)
- Membership Dues (All Locations/Departments)
- BOCES (Principal/AP Workshops)
- Office Supplies (All Locations)
- Technology Repair and Supplies (District Wide)
- Technology Equipment (District Wide)
- Facilities Repairs (District Wide)
- Facilities Equipment (District Wide)
- Textbooks (All Schools/Departments)

Etc. Not All Line Reductions Included on Slide.  
Please see budget book.

## Increased Risk Assumptions

- **Increase in Student Enrollment over the Summer** - Both General and Special Education
- **Flat Overtime Lines**
  - Weather conditions - Snow removal, etc.
  - Events, Athletics, During Weekends
- **Facilities & Maintenance**
  - Unanticipated Repairs and Maintenance of large equipment, building spaces or outdoor areas

## Proactive Monitoring

- **Aggressive grant seeking** and report coding to maximize reimbursements and grant funds
- Seek out **opportunities to increase partnerships** with surrounding organizations; Town services; consortia; or rebid vendor contracts for competitive pricing
- **Continued advocacy** at State level for pending/upcoming mandates
  - Universal Pre-School
  - EV Buses
- More stringent facilities booking process in Facilities and Finance department for hours and events that impact employee overtime
- Proactively rebuild facilities special projects line when possible for upcoming large scale repairs
- Reduce reliance on reserve funds over time

# Why Did you Stop There?

## Impact of Additional Reductions



**Every 1% of Levy Reduction is ~\$888,685**

With an average Full-Time Salary of \$80,000/employee  
 That equates to an additional **10 Full Time Employees** and all associated programs and costs.  
 Additional Reductions would require us to capture FTEs and impact the following programs:

Department	FTE	Associated Program Risks Tied to Personnel
World Language (K-6)	2.5	Loss of K-5 FLES and 6th Grade Cultural Explorations
Academic Intervention & Enrichment (K-8)	3.0	<ul style="list-style-type: none"> <li>Loss of Tier 2 and Tier 3 Reading/Math Academic Support</li> <li>Loss of Destination Imagination (Growth into Destination Eastchester)</li> </ul>
Monitor Support Across Buildings	3.0	Reduction of Classroom Monitors and Bus Monitors
Facilities and Maintenance & Technology Team	2.0	Loss of additional personnel to service buildings, school grounds, technology
Building Administration	1.0	Loss of Assistant Principal(s)
Athletics	N/A	Reduce Modified, Freshman and JV Teams
Freeze all Extra Curricular/Activity Stipends	N/A	Temporary freeze for one year on all After School Clubs, Theater, Olympiads, etc.
Eliminate Remaining Arts in Education and all Field Trip Transport	N/A	Loss of Assemblies, Reduction in all busing to field trips

# What Will It Cost The Tax Payer?

\* Estimate - based on total Assessed Valuation as provided by the Town of Eastchester. Projection for 2026-2027

	For Average Home with a Value of <b>\$525,000</b>	For Average with a Value of <b>\$700,000</b>	For Average Home with a Value of <b>\$940,000</b>
<b>Total Proposed 26-27 Levy Increase %</b>	<b>6.31%</b> (2.35% + 3.96)	<b>6.31%</b> (2.35% + 3.96%)	<b>6.31%</b> (2.35% + 3.96%)
<b>Total Proposed 26-27 Levy \$ Amount</b>	<b>\$88,866,507</b>	<b>\$88,866,507</b>	<b>\$88,866,507</b>
<b>TAXES (Annual)</b>	<b>\$ 8,152</b>	<b>\$ 10,869</b>	<b>\$15,086</b>
<b>~Additional Annual Taxes</b>	<b>\$468</b>	<b>\$624</b>	<b>\$866</b>
<b>~Additional 26-27 Monthly addition</b>	<b>~\$39</b>	<b>~\$52</b>	<b>~\$72</b>

# IS THIS **ONLY** HAPPENING IN EASTCHESTER?

**NO!** Over the last four years, several districts have had to go above their allowable tax levy.

**Here are a few that we know of!**

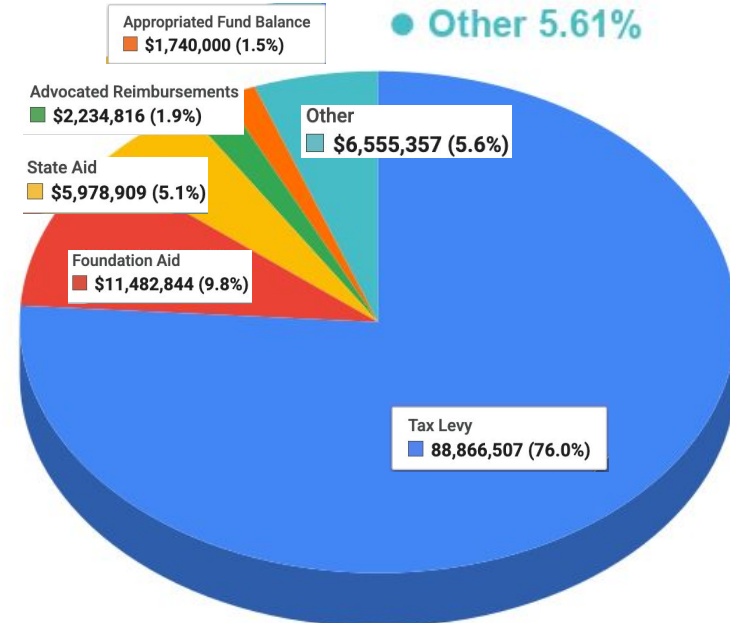
*This does not include all districts*

Proposed 2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
Bronxville Byram Hills Eastchester	Mamaroneck (4.98%)  New Rochelle (3.95%)	Harrison (4.49%)  Rye (6.91%)  Scarsdale (4.45%)	Blindbrook (10.85%)		Mamaroneck (1.99%)

# Estimated Revenue FY 2026-2027 - By Category



- Tax Levy 76.05%
- Foundation Aid 9.83%
- State Aid 5.12%
- Other 5.61%
- Advocated Reimbursements 1.91%
- Appropriated Fund Balance 1.49%

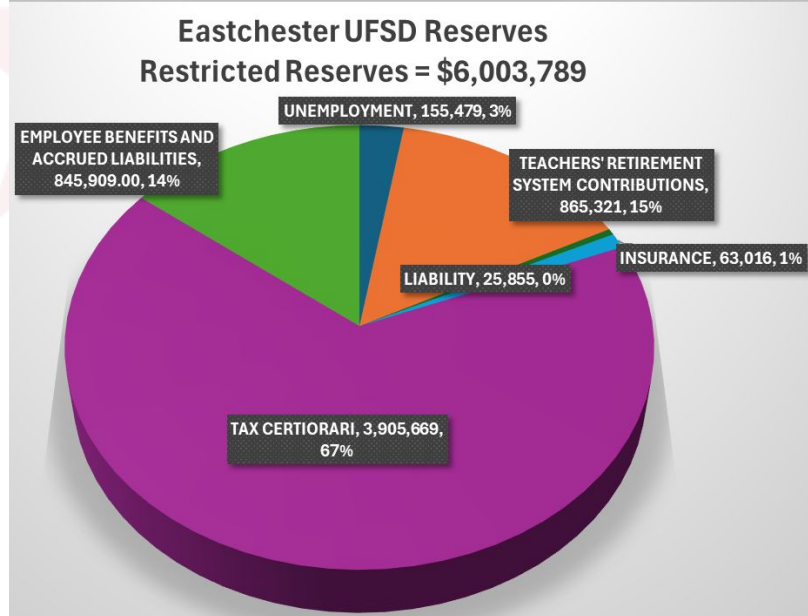


Revenue Category Proposed FY27	\$ Amount of Total ACTUAL FY 2025-2026 Budget	% Amount of Total ACTUAL FY 2025-2026 Budget	\$ Amount of Total Proposed FY 2026-2027 Budget	% Amount of Total Proposed Budget
Local Tax Levy	\$ 83,593,100	75.37%	\$ 88,866,507	76.05%
Foundation Aid <i>(1% Save Harmless)</i>	\$ 11,369,153	10.25%	\$ 11,482,844	9.83%
State Aid Run as Projected	\$ 6,976,139	6.29%	\$ 5,978,909	5.12%
* Advocated Reimbursements	\$ 0	0.00%	\$ 2,234,816	1.91%
Assigned, Appropriated Fund Balance <i>(included in other)</i>	\$ 3,003,936	2.71%	\$ 1,740,000	1.49%
Other <i>(Tuition, Interest, Gifts, County Tax, Transfer from Debt, etc)</i>	\$ 5,972,170	5.38%	\$ 6,555,357	5.61%
<b>TOTAL</b>	<b>\$110,914,498</b>	<b>100%</b>	<b>\$ 116,858,433</b>	<b>100%</b>

# Reserve Fund Balances YTD



Description - Name of <b>Restricted</b> Reserve	YTD Balance
Reserve for Unemployment	\$155,479.42
Reserve for Teachers' Retirement System Contributions	\$865,321.38
Reserve for Liability	\$25,854.73
Reserve for Insurance	\$63,015.59
Reserve for Tax Certiorari	\$3,905,669.06
Reserve for Employee Benefits and Accrued Liabilities	\$845,909.00
<b>TOTAL RESTRICTED RESERVE FUNDS</b>	<b>\$5,861,249.18</b>



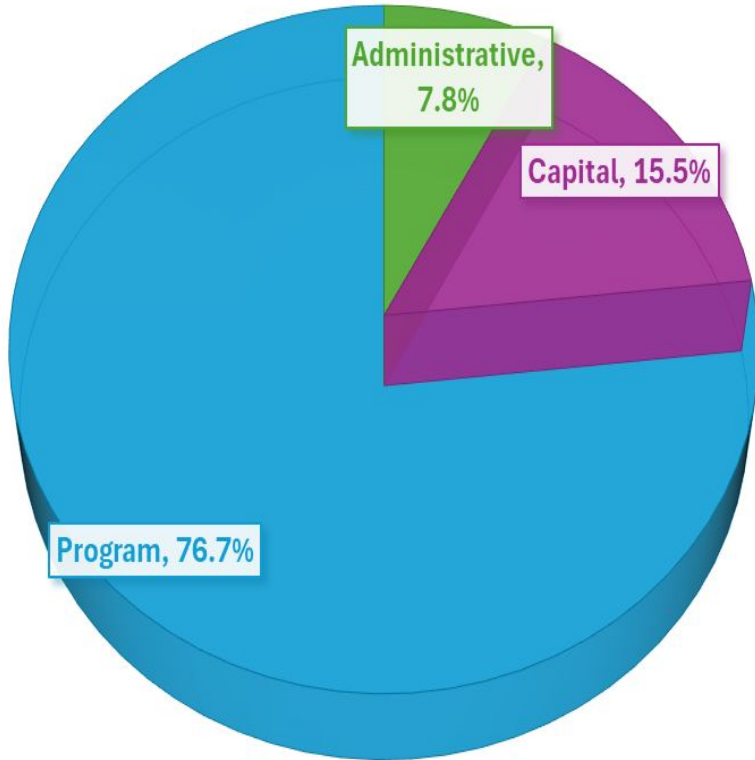
Description - Name of Unrestricted Reserve	YTD Balance	% of remaining balance (Maximum 4% allowed)
Fund Balance - Unreserved/Unrestricted	\$3,069,240.87	2.9%
Assigned, Appropriated Fund Balance (FY27)	- \$1,740,000.00	(-48% less than used in previous years)
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>\$1,329,240.87</b>	<b>1.14%</b>

# Estimated Revenue for 2026-2027

Source of Revenue	Total Projected Amount
Local Levy (Property Tax incl. STAR)	\$88,866,507
State Aid	\$17,461,753
* Advocated Reimbursements	\$2,234,816
County Sales Tax	\$1,900,000
Tuition from other districts	\$2,400,000
Appropriated Fund Balance	\$1,740,000
Health Services, Gifts, etc.	\$625,000
Interest*	\$1,500,000
Transfer from Debt	\$130,357
<b>Total</b>	<b>\$116,858,433</b>

*\*Interest Income,  
Rentals, Recoveries,  
etc.*

# Estimated Expenses FY 26 to FY 27 - By Category

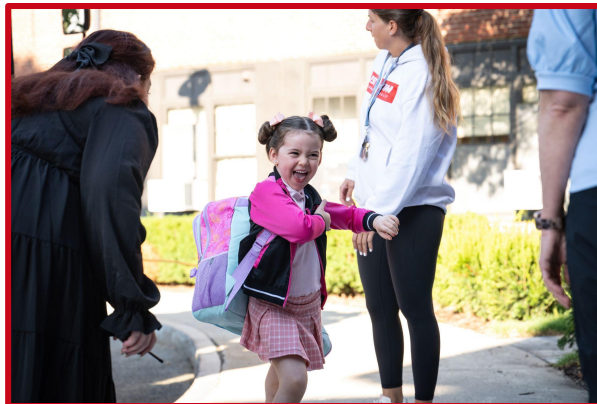


Expense Category	FY 2025-2026 \$ Amount of Total ACTUAL Budget	FY 2025-2026 % Amount of Total ACTUAL Budget	FY 2026-2027 \$ Amount of Total Proposed Budget	FY 2026-2027 % Amount of Total Budget
Administrative	\$8,812,491	7.9%	\$9,158,287	7.8%
Capital	\$17,298,477	15.6%	\$18,112,406	15.5%
Program	\$84,803,530	76.5%	\$89,587,740	76.7%
<b>TOTAL</b>	<b>\$110,914,498</b>	<b>100%</b>	<b>\$116,858,433</b>	<b>100%</b>

- Increase in program costs

# Building Capacity and Stabilizing Structures to Keep Momentum

## Eastchester Invests



# Celebrating the Good Work of Eastchester Schools! District Program Highlights



**2026-2027**  
**EUFSD SCHOOL BUDGET**  
AND TRUSTEE VOTE      MAY 19, 2026



[CLICK HERE FOR MORE INFORMATION](#)

Visit our main district  
website for all  
presentations:  
[Eufsdk12.org](https://eufsdk12.org)

## 2026-2027 Budget Vote/Board of Education Election

[2026-2027 Budget Information](#)   [2026 School Board Election](#)   [Budget Documents](#)   [Financial Documents](#)

### — Board of Education Presentations

- March 10, 2026: [PROPOSED TECHNOLOGY BUDGET \(ENGLISH\)](#)   [PROPOSED TECHNOLOGY BUDGET \(ESPAÑOL\)](#)
- March 3, 2026: [ELEVATING EHS \(ENGLISH\)](#)   [ELEVATING EHS \(ESPAÑOL\)](#)
- March 3, 2026: [SCHOOL FINANCE UPDATE \(ENGLISH\)](#)   [SCHOOL FINANCE UPDATE \(ESPAÑOL\)](#)
- February 10, 2026: [PROPOSED PPS & SPECIAL ED BUDGET \(ENGLISH\)](#)   [PROPOSED PPS & SPECIAL ED BUDGET \(ESP.\)](#)
- January 20, 2026: [EDUCATION & TECHNOLOGY REPORT \(ENGLISH\)](#)   [EDUCATION & TECHNOLOGY REPORT \(ESPAÑOL\)](#)

**END OF PRESENTATION**