

# 2025-26 Budget Development: Budget Adoption



April 22, 2025



Brewster Central School District

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## State Aid Updates & Budget Changes

- **New York State fails to enact a budget on-time (4th year in a row)**
  - One-week budget extenders approved to float payroll for State workers through Tuesday, April 22nd
- Negotiations between the Legislature and Governor pertain to non-Education Aid related issues
  - No impact on Brewster CSD
- No significant changes to Education Aid included in the State's Enacted Budget
  - No impact on Brewster CSD



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# Proposed Revenue Budget Summary (rounded \$ in millions [M])

	2024-25	2025-26	Δ (\$)	Δ (%)
<b>Tax Levy</b> (including STAR)	82.6	*83.7	1.1	1.28%
<b>Local Sources</b> (PILOTs, Interest, Donations, Interfund Transfers, Misc Revenues, etc.)	3.0	4.2	1.2	38%
<b>State &amp; Federal Aid</b> (including BOCES Aid)	31.4	*34.5	3.1	9.7%
<b>Appropriated Fund Balance</b> (the unrestricted portion of accumulated savings)	2.3	1.3	-1.0	-44%
<b>Appropriated Reserves</b> (the <i>restricted</i> portion of accumulated savings)	0.2	0.2	0.0	0%
<b>Total</b>	<b>119.6</b>	<b>123.8</b>	<b>4.3</b>	<b>3.56%</b>

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\*Tentative, pending Taxable Status Date (March 1st) and/or enacted State Budget (April 1st)

## Staffing Recommendations: 2.0 Instructional / 1.0 Non-Instructional

### JFK: +2.0 FTE (Net)

- 1.0 FTE Teacher (1st Grade) - due to lower enrollment
- 1.0 FTE Teacher (2nd Grade) - due to teaching model shift
- +1.0 FTE Teacher (Pre-Kindergarten) - largely offset by Universal Pre-Kindergarten Grants
- +1.0 FTE Teacher (Special Education) - due to IEP mandate
- +1.0 FTE Teacher (Math Interventionist) - Brewster Vision goal
- +1.0 FTE Certified Occupational Therapy Assistant - due to IEP mandate

### CVS: +0.0 FTE (Net)

- 1.0 FTE Teacher (3rd Grade) - due to lower enrollment
- 1.0 FTE Teacher (4th Grade) - due to lower enrollment
- +1.0 FTE Teacher (Math Interventionist) - Brewster Vision goal
- +1.0 FTE Certified Occupational Therapy Assistant - due to IEP mandate

### WMS: -2.6 FTE (Net)

- 1.0 FTE Teacher (Math/Teacher on Special Assignment [ToSA])
- 1.0 FTE Teacher (Social Studies)
- 0.6 FTE Teacher (Math/ENL)

### BHS: +1.6 FTE (Net)

- +1.0 FTE Teacher (CTE) - partially grant-funded (0.5 FTE General Fund / 0.5 FTE P-TECH Grant)
- +0.6 FTE Teacher (Work Based Learning Coach) - Brewster Vision goal

### DW: +1.0 FTE (Net)

- +1.0 FTE Teacher (Bilingual Speech Therapist) - due to IEP mandate

### Non-Instructional: +1.0 FTE (Net)

- +1.0 FTE Confidential Secretary (Human Resources)



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# Proposed Expenditure Budget Summary (rounded \$ in millions [M])

Function	2024-25	2025-26	Δ (\$)	Δ (%)
General Support	12.3	12.8	0.5	4.0%
Instruction	58.5	61.2	2.7	4.5%
Transportation	8.1	8.4	0.3	3.8%
Employee Benefits	31.5	31.8	0.3	0.9%
Debt (Bonds/Notes/Installment Purchase Agreements)	8.6	9.1	0.5	5.9%
Interfund Transfers (Summer SpEd & Capital)	0.5	0.5	0.0	0.0%
<b>Total Expenditures</b>	<b>119.6</b>	<b>123.8</b>	<b>4.3</b>	<b>3.56%</b>



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## Annual Budget Vote: May 20, 2025

### Proposition 1: General Fund Budget

Budget	\$123,836,521	(+3.56%)
Tax Levy	\$ 83,681,521	(+1.28%)

[Click here to review the Superintendent's Proposed Budget on our budget website.](#)

### Proposition 2: Capital Fund Budget Transfer

Shall the Board of Education of the Brewster Central School District be authorized to reallocate an amount not to exceed the \$12,000,000 the voters approved on March 21, 2023 under Bond Proposition No.1 to be expended from the District's 2022 Capital Reserve Fund, which is no longer necessary to pay for the originally estimated total cost of \$59,988,000 authorized under Bond Proposition No. 1, to be expended instead to pay towards the originally estimated total cost of \$23,126,000 the voters approved on March 21, 2023 under Bond Proposition No. 2?

- No additional funding is required; this is just a transfer
- No Tax Levy impact
- No further use of the Capital Reserve
- No borrowing/debt impact



Brewster Central School District



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# Prop 1 Budget Update - Committed Hard Costs

<b><u>Proposition #1 Construction* Budget</u></b>	<b><u>\$ 48.4M</u></b>
<b>BHS Security Vestibule, New Synthetic Turf Field &amp; Track Replacement</b>	(\$ 8.2M)
<b>CVS Cafetorium &amp; Existing Cafe Conversion</b> (Includes 1st Floor Corridor Alternate being accepted)	(\$17.3M)
<b>District-wide Building Condition Survey Improvements</b> (JFK, CVS, WMS, BHS, DO, Transportation)	(\$16.8M)
<b>Remaining Proposition #1 Construction Budget</b>	<b>\$6.1M</b>

*\*The remainder of the \$59,998,000 Proposition #1 authorization is composed of:  
Construction Contingency and Incidental Costs*



# Prop 2 Budget Update - Committed Hard Costs

<b><u>Proposition #2 Construction* Budget</u></b>	<b><u>\$ 19M</u></b>
<b>BHS Field House, Fitness Center &amp; Student Experiences Renovations (STEAM Lab &amp; NJROTC)</b>	<i>ESTIMATE: (\$23.2M)</i>
<b><i>ESTIMATED</i> Remaining Proposition #2 Construction Budget / (Deficit)</b>	<b>(\$4.2M)</b>

*\*The remainder of the \$23,126,000 Proposition #2 authorization is composed of:  
Construction Contingency and Incidental Costs*



# Brewster Vision Capital Project Funding Sources

	Original	Original	Revised	Revised
Funding Source	Proposition 1	Proposition 2	Proposition 1	Proposition 2
Capital Funds on-hand	\$2,000,000	\$0	\$2,000,000	\$0
Capital Reserve Fund proceeds	<b>\$12,000,000</b>	<b>\$0</b>	<i>\$8,000,000 (estimated)</i>	<i>\$4,000,000 (estimated)</i>
Serial Bonds	<u>\$45,988,000</u>	<u>\$23,126,000</u>	<u>\$45,988,000</u>	<u>\$23,126,000</u>
<b>TOTAL</b>	<b>\$59,988,000</b>	<b>\$23,126,000</b>	<b><i>\$55,988,000 (estimated)</i></b>	<b><i>\$27,126,000 (estimated)</i></b>






Note: final allocation of Capital Reserve funding will be determined after bid openings in late April; authorization allows for "not to exceed" amount, which will be finalized on the May 28th Board meeting agenda



Brewster Central School District

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## Important Dates to Remember

- 2/25:  **BoE Meeting / Revenues (Initial Budget Presentation)**
- 3/11:  **BoE Meeting / Fixed Costs & Departmental Budgets**
- 3/25:  **BoE Meeting / Enrollment & Staffing Recommendations**
- 4/8:  **BoE Meeting / Superintendent's Proposed Budget**
- 4/22:  **BoE Meeting / Budget Adoption**
- 5/13: **BoE Meeting / Informational Budget Hearing**
- 5/20: **Budget Vote & Trustee Election**





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## 2025-2026 Budget Information

### Budget Vote & Board Election

**Tuesday, May 20, 2025**  
**6:00 AM - 9:00 PM**  
**Brewster High School**

### Voter Registration

To vote in school elections, you must be registered for either school elections or general elections. To be eligible to register:

- You must be a U.S. citizen,
- You must be 18 years of age by the date of the election,
- You must be a resident of the district for at least thirty days prior to the election.

If you have registered with the School District's Board of Registration during scheduled registration days or in person at the district office any weekday throughout the year except the 5 business days preceding an election, you are entitled to vote in a school district election.

If you have registered with the County Board of Elections before voting in the school election, you are entitled to vote in a school district election. You do not have to register again to vote in the school district election.

Lauren Zagorski-Treuel  
**District Clerk**  
845-279-8000, ext. 6121

Questions, Concerns, Comments  
Email: [budget@brewsterschools.org](mailto:budget@brewsterschools.org)

### Budget Resources

- [Board of Education Elections Information](#)
- [Budget Development Calendar](#)
- [District Seeks Voter Approval to Transfer Funds for Capital Project](#)
- [Proposed Budget](#)

**Budget Presentation #4:  
Superintendent's Proposed Budget**  
Board of Education, 4-8-25

**Budget Presentation #3: Enrollment & Staffing**  
Board of Education, 3-25-25

**Budget Presentation #2 - Departmental Budgets**

# Questions?

Email: [Budget@brewsterschools.org](mailto:Budget@brewsterschools.org)