



2021 - 2022 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 11, 2021

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

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2021-22 Superintendent's Budget



VISION AND PHILOSOPHY



OUR VISION

Inspire students through the care, dedication and diligence of teachers, staff and parents, ***to become knowledgeable, skilled and confident young men and women***

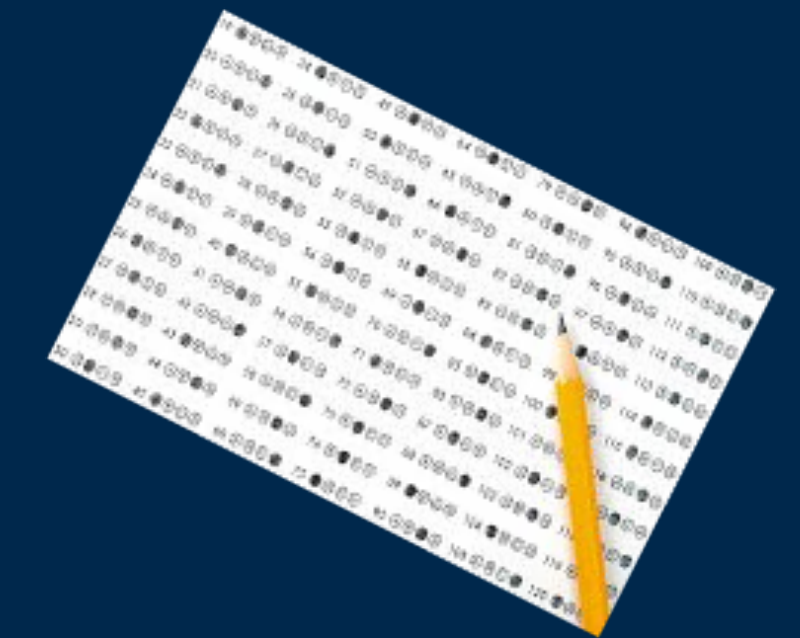
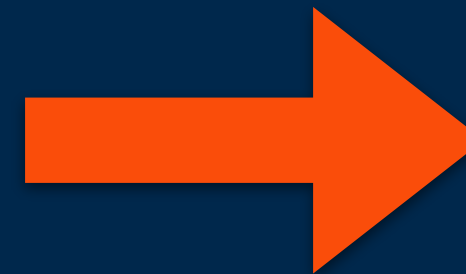
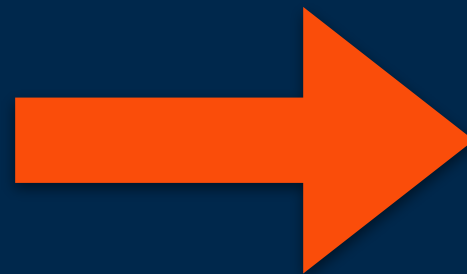
- *Rigorous professional standards*
 - *Student engagement*
 - *Academic opportunities and supports*
 - *Student social and emotional well-being*
-

STUDENT ENGAGEMENT

“Student engagement is the product of motivation and active learning. It is a product rather than a sum because it will not occur if either element is missing.”

- Elizabeth F. Barkley

TRADITIONAL CLASSROOM INSTRUCTION



Content Driven

Teacher Directed

Passive Learning

Standardized Tests

LEARNER ACTIVE STUDENT ENGAGEMENT



Problem Based

Skills Driven

Teacher Facilitated

Learner Active

Authentic

INNOVATIVE PRACTICES

- 42 College course offerings – all disciplines
 - Briarcliff Manor Science Research Program
 - Online courses
 - Digital Production (Music) Lab
 - Senior Internship Program
 - Apple-Certified Student Technical Assistant Team
 - Computer-based assessments
 - Lab Assistants Program
 - Community Service Program
 - 1:1 Technologies K-12
-

SPORTS AND CO-CURRICULAR ACTIVITIES

- 34 Modified and High School Sports Programs
 - 22 Active for 2020-21
- 64 Modified and High School Sports Teams
 - 51 Active for 2020-21
- 61 Districtwide Clubs and Activities
 - 27 Active for 2020-21

EDUCATIONAL PRIORITIES

1. Continue Professional Development

- Student-centered and technology-infused classroom learning
- Using data to inform instruction
- Personalized, authentic and computer-based assessments
- Improve K-8 literacy and writing skills

2. Increase STEAM integration and Computer Science access and offerings K-12

- Increase capacity in digital integration and in K-12 classrooms
- Integration of computational and coding concepts into the K-12 continuum
- Co-curricular coding innovation and engineering activities in K-12

3. Promotion of the Social and Emotional well-being of students

- Identifying and supporting struggling students
 - Connecting students and families with school and clinical resources
 - Continued development of school safety protocols and emergency plans
 - Collaboration with health and law enforcement agencies
 - Reaffirm the District's commitment to K-12 counseling supports and Mindfulness
-

NON-INSTRUCTIONAL PRIORITIES

1.Safety

- Repairs to critical infrastructure
- Cleanliness and maintenance of common areas

2.Security

- Move to scalable security network architecture
- Power of Ethernet (PoE) door controls and remote lockdown capabilities
- Camera and license plate readers

3.Addressing Facilities Needs

- Upgraded ventilation in all occupied spaces
 - ID card entry at all external and designated internal locations
 - Network accessibly form HS ball fields
 - Building Condition Survey (BCS) repair and maintenance items
-

BUDGET 2021-22



MAJOR IMPACTS FOR 2021-22

- COVID-19
- Salaries and Benefits
- State revenue
- Tax levy

PROJECTED ENROLLMENT & STAFFING CHANGES

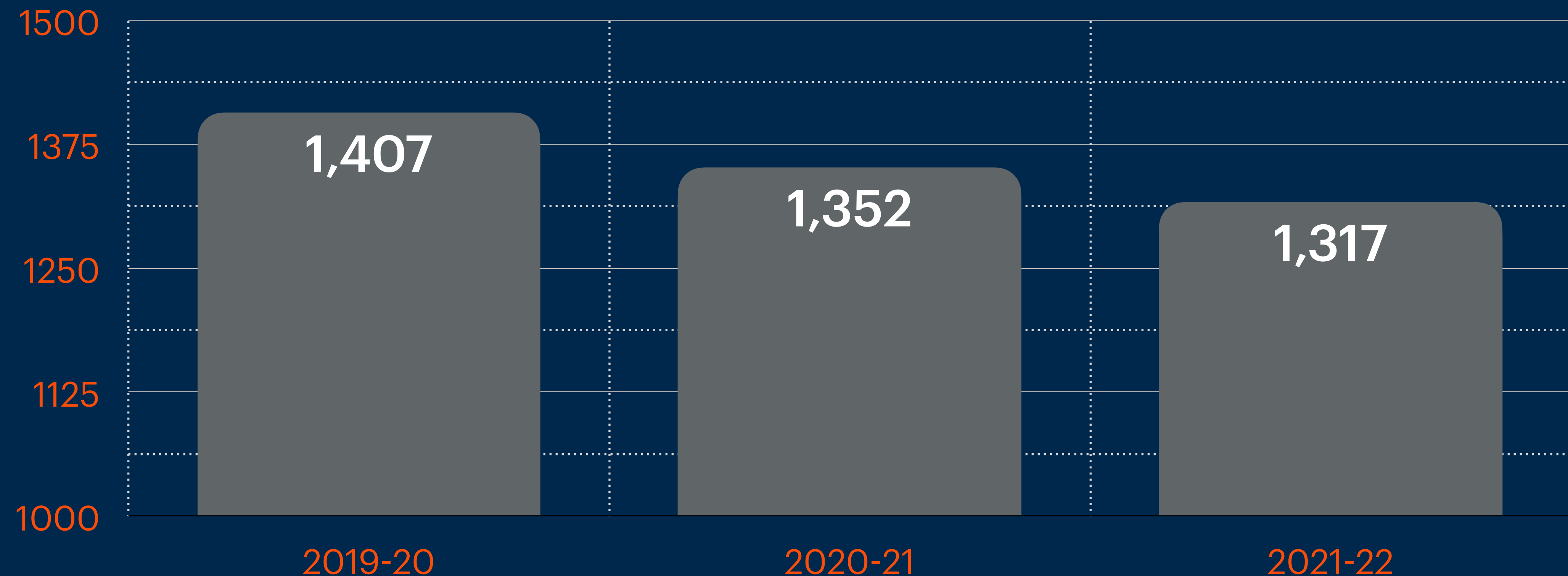
	Projected Enrollment Change	Projected Staffing Change
Todd Elementary	-19	-4
Middle School	-15	-2.4
High School	-1	-2.3
District	-	5.4
Total	-35	-3.3

PROPOSED DISTRICT STAFFING CHANGES

Title	Proposed Staffing Change
Director of Personnel & Operations	0.4
Director of Instruction & Curriculum	1
PPS and CPSE Charperson	1
Assistant Business Manager	1
Technical Specialist*	1
Maintenance Mechanic*	1
Total	5.4

*** POSITION DISCUSSED IN PREVIOUS BUDGET PRESENTATION**

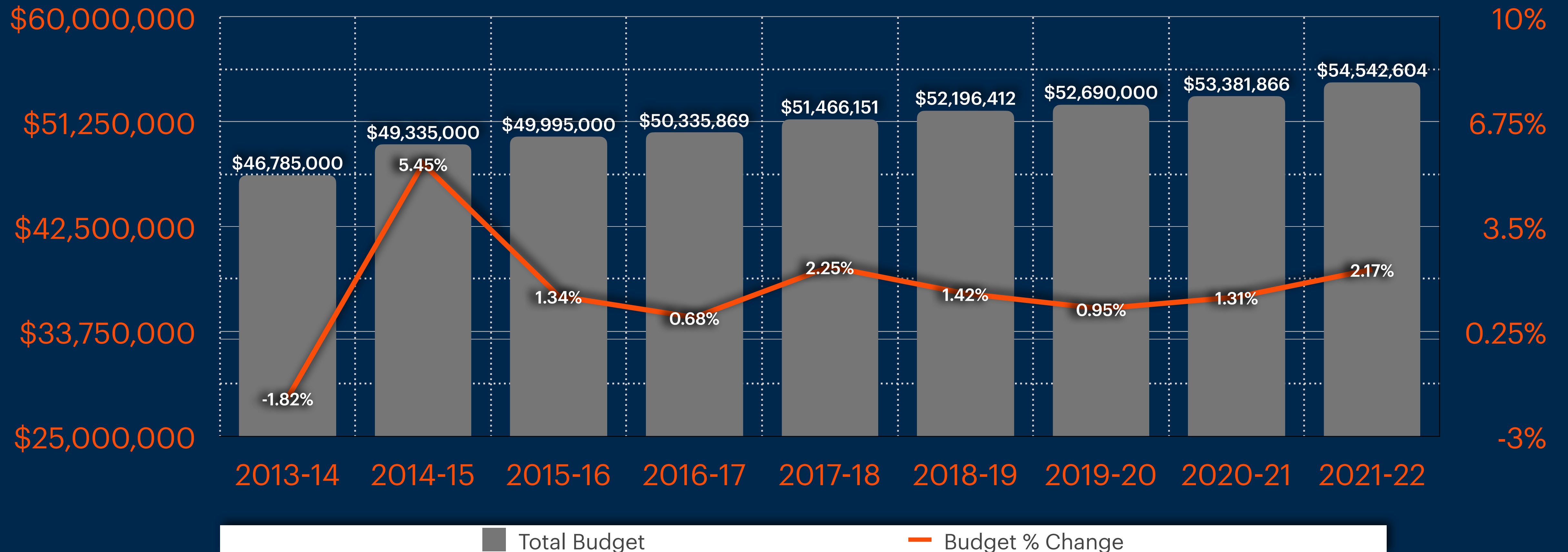
DISTRICT ENROLLMENT



BUDGET AT A GLANCE

Current 2020-21 Budget	\$53,381,866
Proposed 2021-22 Budget	\$54,542,064
Proposed Budget Increase	\$1,160,198
Proposed Budget % Change	2.17%
2020-21 Tax Levy	\$43,055,000
2021-22 Proposed Tax Levy	\$44,537,962
Levy to Levy Increase	\$1,482,962
Percentage Change	3.44%

BUDGET TO BUDGET COMPARISON



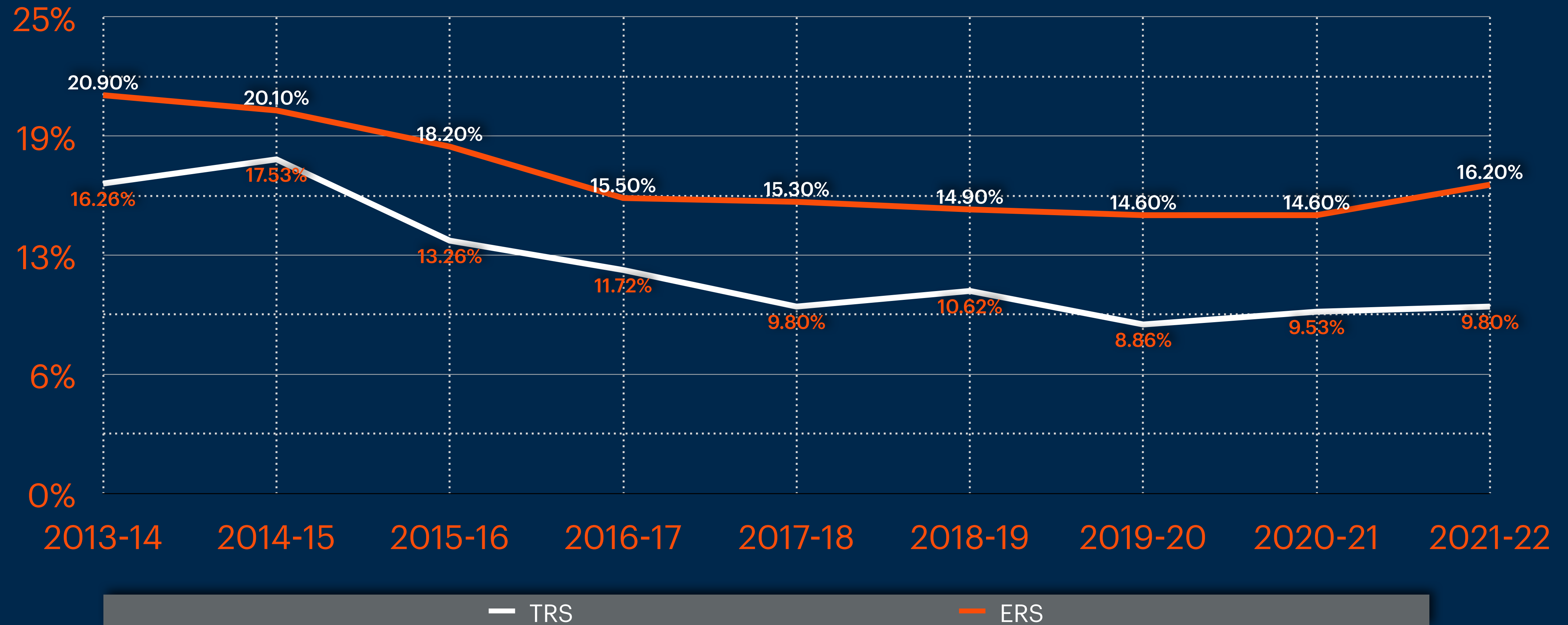
2021-22 TAX LEVY LIMIT CALCULATION

Briarcliff Manor UFSD - 2021-22 Tax Levy Limit Calculation 2/25/21 FINAL		
A.	Total Real Property Tax Levy for Base Year	\$43,055,000
B.	Tax Base Growth Factor (minimum of 1.0)	1.0326
C.	Product of A * B	\$44,458,593
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$44,458,593
F.	Base Year Capital Tax Levy	\$2,964,909
G.	Difference of E - F	\$41,493,684
H.	Allowable Levy Growth Factor based on CPI (1.23% for 2021-22)	1.0123
I.	Product of G * H	\$42,004,056
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$42,004,056
L.	Equals Tax Levy Limit Base or Before Exclusions	\$42,004,056
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$2,966,734
O.	Budget Year Pension Expense above 2% increase in rate	\$0
	Eligible Prior Year Carryover	\$0
P.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)	\$44,970,791
W.	Total Tax Levy Percentage Increase	4.45%

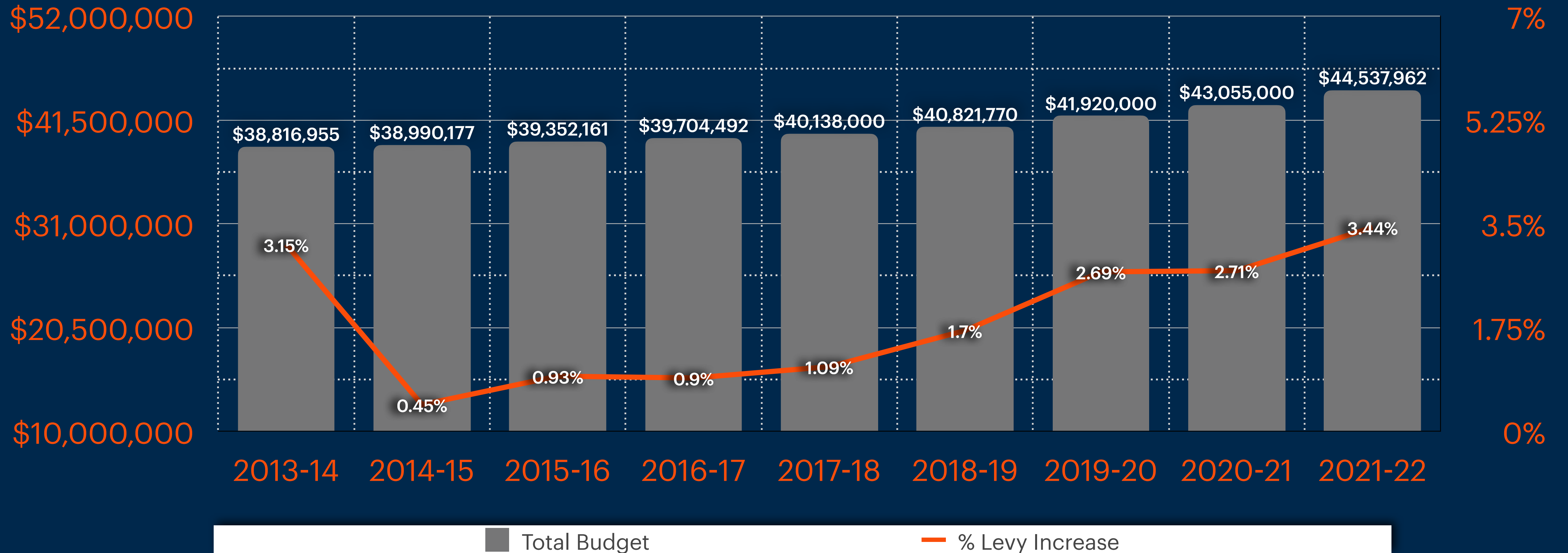
Total Change

\$1,915,791

HISTORICAL TRS & ERS RATES



TAX LEVY HISTORY



REVENUE DETAIL

Description	2020-21 Budget	2020-21 Projection	2021-22 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	\$43,055,000	\$43,055,000	\$44,537,962	\$1,482,962	3.44%
County Sales Tax	\$350,000	\$692,222	\$525,000	\$175,000	50.00%
Other Day School Tuition - Individuals	\$469,516	\$462,732	\$507,487	\$37,971	8.09%
Day School Tuition - Other Districts	\$3,509,486	\$3,325,440	\$3,406,724	-\$102,762	-2.93%
Student Fees	\$43,250	\$16,000	\$20,250	-\$23,000	-53.18%
Other Miscellaneous Revenue	\$2,906	\$2,832	\$2,975	\$69	2.37%
Interest Earnings	\$10,000	\$3,818	\$3,680	-\$6,320	-63.20%
Rental of Property	\$87,000	\$18,667	\$65,800	-\$21,200	-24.37%
Insurance Recoveries	\$3,500	\$6,490	\$4,000	\$500	14.29%
Refund-Prior Year Exp- BOCES	\$80,000	\$121,136	\$80,000	\$0	0.00%
Refund-Prior Year Other	\$20,000	\$88,519	\$24,000	\$4,000	20.00%
E-Rate Reimbursement	\$754	\$0	\$0	-\$754	-100.00%
Field Trips/Arts in Education	\$24,000	\$5,000	\$13,750	-\$10,250	-42.71%
Unclassified Revenues	\$21,000	\$14,068	\$16,000	-\$5,000	-23.81%
Basic State Aid	\$2,381,522	\$2,342,373	\$2,188,504	-\$193,018	-8.10%
Excess Cost Aid	\$705,769	\$750,149	\$734,057	\$28,288	4.01%
Boces Aid	\$920,413	\$1,332,975	\$896,379	-\$24,034	-2.61%
Textbook Aid	\$78,055	\$80,385	\$79,337	\$1,282	1.64%
Computer Software Aid	\$20,313	\$20,958	\$20,343	\$30	0.15%
Computer Hardware Aid	\$5,907	\$6,095	\$7,328	\$1,421	24.06%
Library Materials Aid	\$8,475	\$8,743	\$8,488	\$13	0.15%
Applied Fund Balance	\$1,585,000	\$1,585,000	\$1,400,000	-\$185,000	-11.67%
Total	\$53,381,866	\$53,938,603	\$54,542,064	\$1,160,198	2.17%

REVENUE SUMMARY

Description	2020-21 Budget	2020-21 <i>Projection</i>	2021-22 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	\$43,055,000	\$43,055,000	\$44,537,962	\$1,482,962	3.44%
Non-Property Revenue	\$8,741,866	\$9,298,603	\$8,604,102	-\$137,764	-1.58%
Assigned Fund Balance	\$1,585,000	\$1,585,000	\$1,400,000	-\$185,000	-11.67%
Total Revenue	\$53,381,866	\$53,938,603	\$54,542,064	\$1,160,198	2.17%

2021-22 PROJECTED TUITION REVENUE

2021-22		
68	Pocantico Hills	\$2,917,812
4	Other Schools	\$282,523
17	Parent Placed	\$476,056
89	Total	\$3,676,391

2021-22		
16	Special Ed.	\$1,539,151
56	General Ed.	\$1,661,184
17	Parent Placed	\$476,056
89	Total	\$3,676,391

2020-21 Adjustments	
Pocantico Hills	\$177,142
Other Schools	\$29,248
Parent Placed	\$31,431
Total	\$237,821
Net total	\$3,914,212

EXPENSE DETAIL

Description	2020-21 Budget	2021-22 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$88,146	\$88,899	\$753	0.85%
Central Admin & Business Office	\$1,023,624	\$1,151,476	\$127,853	12.49%
Auditing & Treasurer	\$227,285	\$231,076	\$3,791	1.67%
Legal, Personnel & Public Info.	\$392,200	\$491,459	\$99,259	25.31%
Operations, Maintenance & Security	\$4,268,361	\$4,546,546	\$278,185	6.52%
Central Services & BOCES Admin.	\$1,383,965	\$1,619,236	\$235,271	17.00%
Curriculum & Instruction	\$442,112	\$645,398	\$203,286	45.98%
Supervision	\$1,788,710	\$1,604,273	-\$184,437	-10.31%
Regular Instruction	\$16,144,718	\$16,545,432	\$400,714	2.48%
Special & Occupational Education	\$5,660,408	\$5,252,318	-\$408,090	-7.21%
Library & Technology	\$1,994,605	\$1,803,699	-\$190,906	-9.57%
Guidance & Health Services	\$1,239,757	\$1,269,621	\$29,864	2.41%
Psychological & Social Services	\$641,783	\$689,179	\$47,396	7.39%
Co-Curricular & Athletics	\$1,376,495	\$1,408,990	\$32,495	2.36%
Pupil Transportation	\$2,441,955	\$2,801,204	\$359,250	14.71%
Employee Benefits	\$10,333,409	\$10,545,876	\$212,467	2.06%
Debt Service	\$3,566,034	\$3,314,484	-\$251,550	-7.05%
Interfund Transfers	\$68,300	\$232,899	\$164,599	240.99%
Transfers to Capital	\$300,000	\$300,000	\$0	0.00%
Total	\$53,381,866	\$54,542,064	\$1,160,198	2.17%

COVID-19 BUDGET IMPACT

Budgeted through January, 2022

Description	2021-22 Budget
Contractual (Daytime Cleaning Services)	\$90,661
Supplies (PPE)	\$85,393
Teaching Assistants	\$220,500
Additional Nursing Support	\$4,600
Bus Monitors	\$114,294
Additional Bus Runs	\$193,561
Food Service	\$167,899
Total	\$876,907

2021-22 Budget without COVID-19 Expenses

Current 2020-21 Budget	\$53,381,866
<i>Proposed Non-COVID 2021-22 Budget</i>	<i>\$53,665,157</i>
<i>Non-COVID Proposed Budget Increase</i>	<i>\$283,291</i>
<i>Non-COVID Proposed Budget % Change</i>	<i>0.53%</i>
2020-21 Tax Levy	\$43,055,000
<i>2021-22 Proposed Non-COVID Tax Levy</i>	<i>\$43,661,055</i>
<i>Non-COVID Levy to Levy Increase</i>	<i>\$606,055</i>
<i>Non-COVID Percentage Change</i>	<i>1.41%</i>

COVID-19 BUDGET IMPACT COMPARISON

Description	COVID	Non-COVID	Difference
Current 2020-21 Budget	\$53,381,866	\$53,381,866	-
Proposed 2021-22 Budget	\$54,542,064	\$53,665,157	\$876,907
Proposed Budget Increase	\$1,160,198	\$283,291	\$876,907
Proposed Budget %	2.17%	0.53%	1.64%
2020-21 Tax Levy	\$43,055,000	\$43,055,000	-
2021-22 Proposed Tax	\$44,537,962	\$43,661,055	\$876,907
Levy to Levy Increase	\$1,482,962	\$606,055	\$876,907
Percentage Change	3.44%	1.41%	2.04%

TRANSFER TO CAPITAL

Continue to utilize the Transfer to Capital budgetary appropriation of \$300,000 to complete security upgrades to the District campuses.

- The project would ensure the District is maintaining basic security protocols at our buildings, while providing the opportunity for expansion through a possible larger future proposition through the developments of the Facilities Planning Committee.
 - To repair, improve, and expand the District's electronic door access and camera system at each school.
-

FUND BALANCE PROJECTION

- Projected excess down \$1.28 million from 2019-20
 - COVID-19 “reverse effect”
- Appropriated Fund Balance
 - Sustainability
- Tax Certiorari
 - New filings: \$1.7 million
- Unappropriated (4%)

Fund Balance Projection for 6/30/21		
General Fund Balance as of 6/30/20		\$9,136,898.29
Revenues (Estimated)	\$52,353,603.59	
Expenditures (Estimated)	<u>-\$52,000,000.00</u>	
Excess (Deficiency)		\$353,603.59
Projected General Fund Equity as of 6/30/21		<u>\$9,490,501.88</u>
<u>Fund Balance Composition</u>		
Approp. For Tax Reduction in 2021-22 School Year		\$1,400,000.00
Tax Certiorari Reserve		\$4,925,434.37
Comp. Absences (Employee Benefit Accrued Liab.) Reserve		\$416,986.27
ERS Retirement Reserve		\$272,883.65
TRS Retirement Reserve		\$433,908.19
Liability Reserve		\$220,783.82
Reserve for Encumbrances		\$150,000.00
Unappropriated Fund Balance (Unreserved/Undesignated)		<u>\$1,670,505.58</u>
Projected General Fund Equity as of 6/30/21		<u>\$9,490,501.88</u>
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>		
3.06% of 2021-22 Budget (\$54,542,064)		\$1,670,505.58
- Can Retain Up To \$2,181,682.56 (4%) By Law		<u>-\$2,181,682.56</u>
	Below 4%	-\$511,176.98

LONG RANGE FINANCIAL PLAN UPDATE

Briarcliff Manor Union Free School District

Long Range Financial Plan

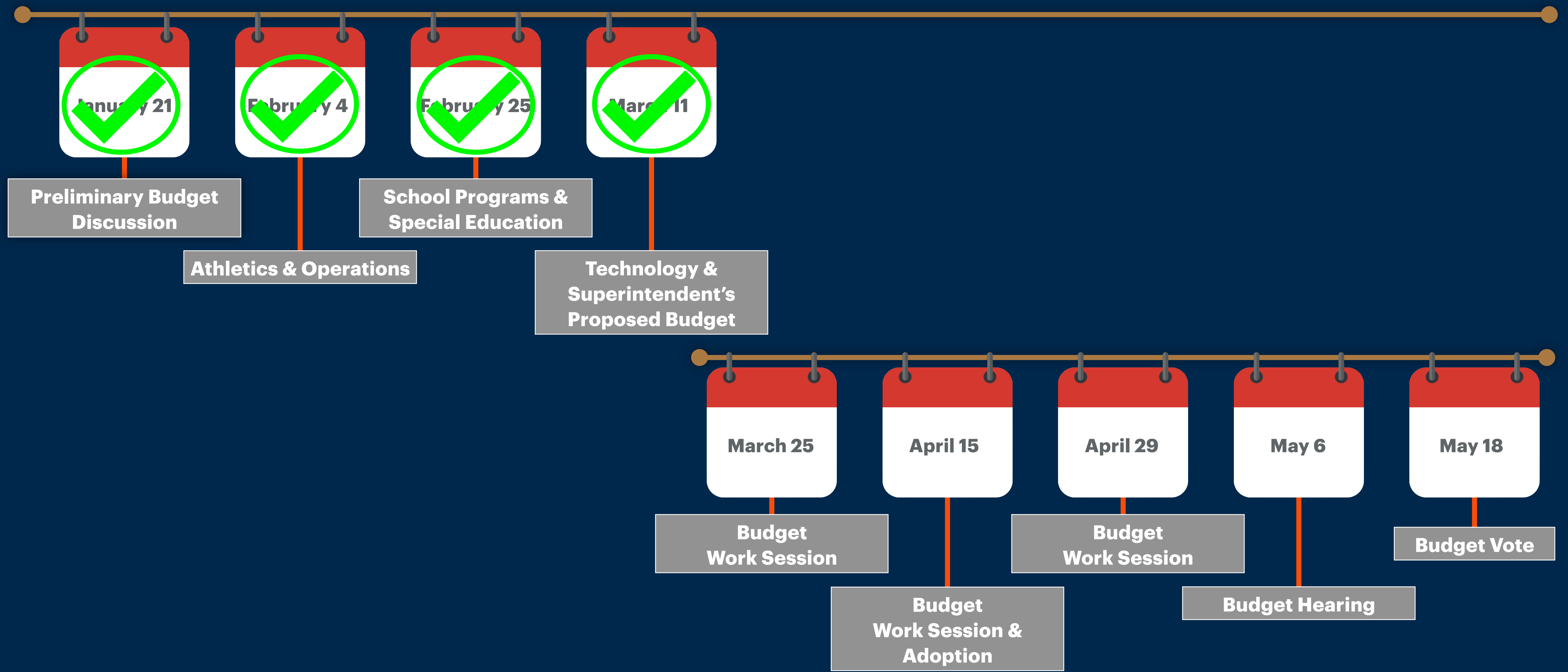
March 2021

John Brucato, Assistant Superintendent for Finance & Operations



"Inspire students through the care, dedication and diligence of teachers, staff, and parents, to become knowledgeable, skilled, and confident young men and women."

BUDGET CALENDAR



QUESTIONS?
THANK YOU!
