



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."

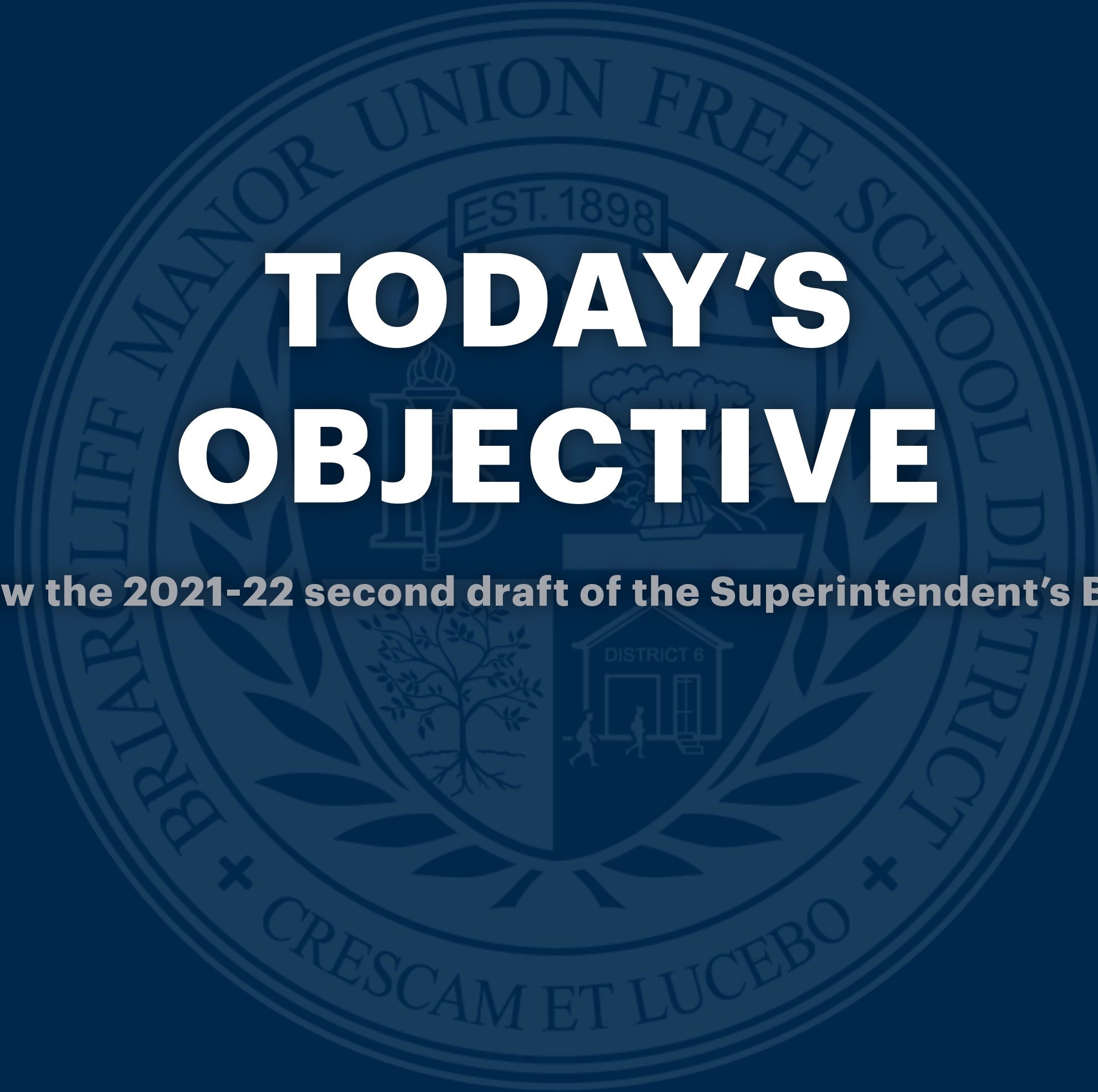
MARCH 25, 2021

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

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2021-22 second draft of the Superintendent's Budget



CHANGES FROM DRAFT 1



PROPOSED STAFFING CHANGES & PROJECTED ENROLLMENT

Title	Proposed Staffing Change	Projected Enrollment Change
Todd Elementary*	-3	-19
Middle School	-2.4	-15
High School	-2.3	-1
Director of Personnel & Operations	0.4	-
Director of Instruction & Curriculum	1	-
PPS and CPSE Chairperson	1	-
Assistant Business Manager	1	-
Technical Specialist	1	-
Maintenance Mechanic	1	-
Total	-2.3	-35

*RESTORING TODD TECHNOLOGY/STEAM TEACHER

COVID-19 EXPENDITURE REDUCTIONS

Draft 1

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

Draft 2 Proposition

Description	2021-22 Budget
Draft 1 COVID-19 Expenditures	\$876,907
Bus Monitor Reduction	-\$114,294
Additional Bus Runs Through Oct.	-\$114,043
Reduction of Daytime Cleaners	-\$65,000
TA Reduction	-\$98,000
PPE Reduction	-\$25,000
Total COVID-19 Reduction	-\$416,337
Total COVID-19 Projection	\$460,570

REVENUE ADJUSTMENTS

Description	2021-22 Budget
Sales Tax Increase	\$165,000
Student Fees	\$18,750
Field Trip Revenue	\$7,500
Appropriated Fund Balance	-\$103,000
Tax Levy	-\$406,587
Total	-\$318,337

BUDGET AT A GLANCE

Current 2020-21 Budget	\$53,381,866
Proposed 2021-22 Budget	\$54,223,727
Proposed Budget Increase	\$841,861
Proposed Budget % Change	1.58%
2020-21 Tax Levy	\$43,055,000
2021-22 Proposed Tax Levy	\$44,131,375
Levy to Levy Increase	\$1,076,375
Percentage Change	2.50%

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

EXPENSE DETAIL

Description	2020-21 Budget	2020-21 Projected Expenditures	2021-22 Proposed Budget	2021 Projected to 2022 Budgeted	Budget to Budget Change	Budget to Budget %
Board of Education	\$88,146	\$66,052	\$88,899	34.59%	\$753	0.85%
Central Admin & Business Office	\$1,023,624	\$979,363	\$1,151,476	17.57%	\$127,853	12.49%
Auditing & Treasurer	\$227,285	\$208,202	\$231,076	10.99%	\$3,791	1.67%
Legal, Personnel & Public Info.	\$392,200	\$299,473	\$491,459	64.11%	\$99,259	25.31%
Operations, Maintenance & Security	\$4,268,361	\$4,137,715	\$4,456,546	7.71%	\$188,185	4.41%
Central Services & BOCES Admin.	\$1,383,965	\$1,255,033	\$1,619,236	29.02%	\$235,271	17.00%
Curriculum & Instruction	\$442,112	\$406,432	\$645,398	58.80%	\$203,286	45.98%
Supervision	\$1,788,710	\$1,791,400	\$1,604,273	-10.45%	-\$184,437	-10.31%
Regular Instruction	\$16,144,718	\$16,001,179	\$16,545,432	3.40%	\$400,713	2.48%
Special & Occupational Education	\$5,660,408	\$4,860,496	\$5,252,318	8.06%	-\$408,090	-7.21%
Library & Technology	\$1,994,605	\$2,200,926	\$1,803,699	-18.05%	-\$190,906	-9.57%
Guidance & Health Services	\$1,239,757	\$1,267,569	\$1,269,621	0.16%	\$29,864	2.41%
Psychological & Social Services	\$641,783	\$637,910	\$689,179	8.04%	\$47,396	7.39%
Co-Curricular & Athletics	\$1,376,495	\$1,067,919	\$1,408,990	31.94%	\$32,495	2.36%
Pupil Transportation	\$2,441,955	\$2,625,907	\$2,572,867	-2.02%	\$130,913	5.36%
Employee Benefits	\$10,333,409	\$9,993,230	\$10,545,876	5.53%	\$212,467	2.06%
Debt Service	\$3,566,034	\$3,612,430	\$3,314,484	-8.25%	-\$251,550	-7.05%
Interfund Transfers	\$68,300	\$202,645	\$232,899	14.93%	\$164,599	240.99%
Transfers to Capital	\$300,000	\$331,345	\$300,000	-9.46%	\$0	0.00%
Total	\$53,381,866	\$51,945,228	\$54,223,727	4.39%	\$841,861	1.58%

MAJOR EXPENSE DRIVERS (2020-21 PROJECTED ACTUALS TO 2021-22 BUDGET)

2020-21 (Reductions)

- COVID-19: **-\$1,575,270**
- Retirements (Sal. & Ben.): **-\$1,819,573**
- Debt Service: **-\$487,107**

2021-22 (Additions)

- COVID-19: **\$460,570**
- Salaries & Benefits: **\$2,765,670**
- Debt Service: **\$235,553**
- Equipment: **\$515,851**
- Contractual: **\$808,159**
- Special Education Tuition: **\$393,833**

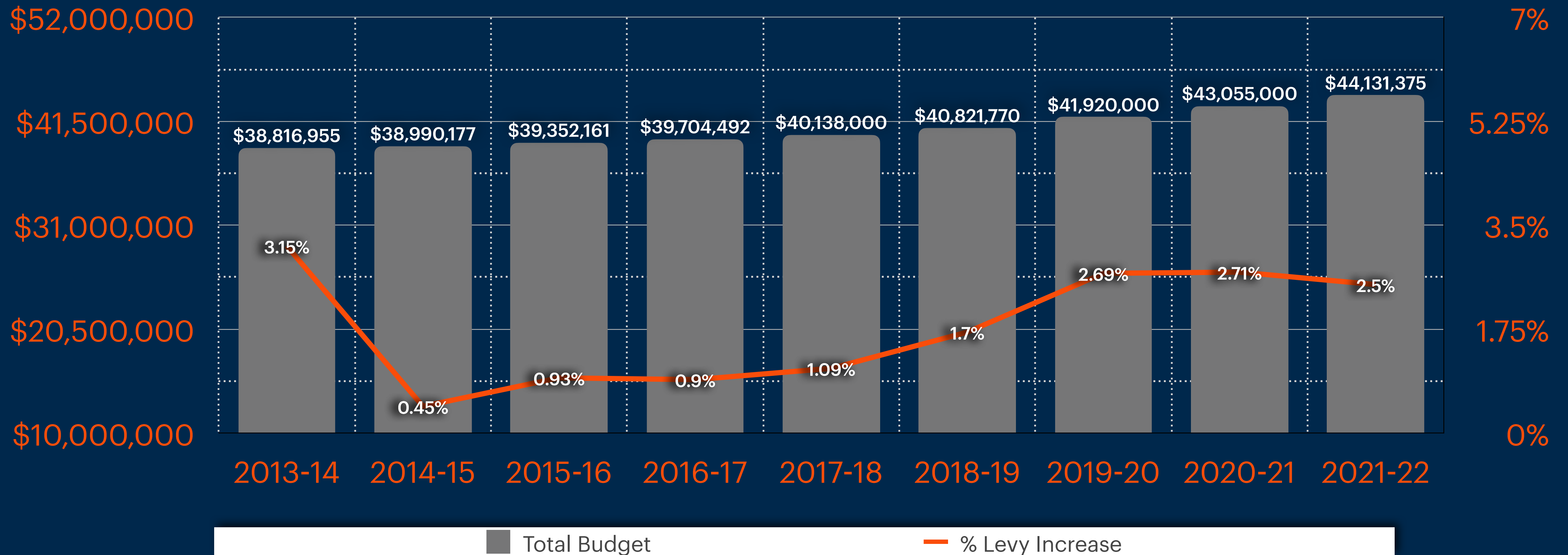
REVENUE DETAIL

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	\$44,131,375	\$1,076,375	2.50%
County Sales Tax	\$350,000	\$692,222	\$690,000	\$340,000	97.14%
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	\$39,000	-\$4,250	-9.83%
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	\$21,250	-\$2,750	-11.46%
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	\$1,297,000	-\$288,000	-18.17%
Total	\$53,381,866	\$53,938,603	\$54,223,727	\$841,861	1.58%

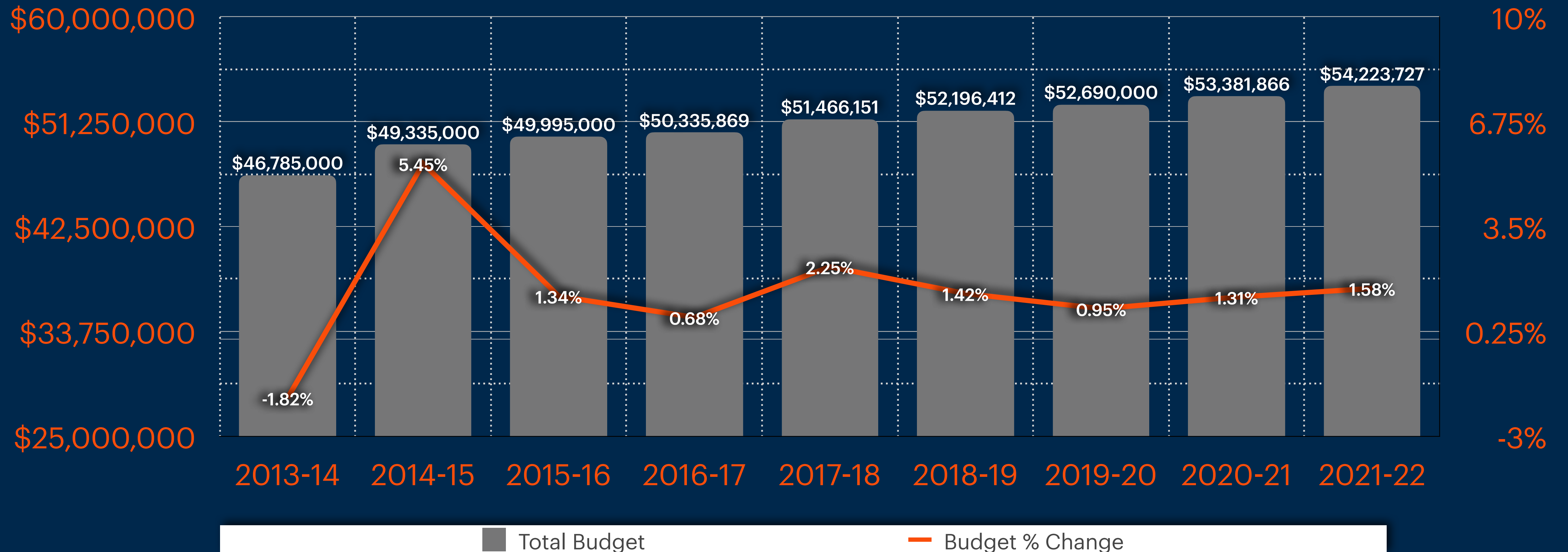
REVENUE SUMMARY

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	\$44,131,375	\$1,076,375	2.50%
Non-Property Revenue	\$8,741,866	\$9,298,603	\$8,795,352	\$53,486	0.61%
Assigned Fund Balance	\$1,585,000	\$1,585,000	\$1,297,000	-\$288,000	-18.17%
Total Revenue	\$53,381,866	\$53,938,603	\$54,223,727	\$841,861	1.58%

TAX LEVY HISTORY



BUDGET TO BUDGET COMPARISON



FUND BALANCE PROJECTION

- Projected excess down \$1.28 million from 2019-20
 - COVID-19 “reverse effect”
- Appropriated Fund Balance
 - Further reduction due to revenue/expenditure adjustments
- Tax Certiorari
 - New filings
 - Less settlements
 - \$1.7 million increase
- Unappropriated (4%)

Fund Balance Projection for 6/30/21		
General Fund Balance as of 6/30/20		\$9,136,898.29
Revenues (Estimated)	\$52,307,293.41	
Expenditures (Estimated)	<u>-\$51,945,228.48</u>	
Excess (Deficiency)		\$362,064.93
Projected General Fund Equity as of 6/30/21		<u>\$9,498,963.22</u>
<u>Fund Balance Composition</u>		
Approp. For Tax Reduction in 2021-22 School Year		\$1,297,000.00
Tax Certiorari Reserve		\$4,910,075.24
Comp. Absences (Employee Benefit Accrued Liab.) Reserve		\$416,985.96
ERS Retirement Reserve		\$272,883.50
TRS Retirement Reserve		\$433,907.48
Liability Reserve		\$220,783.70
Reserve for Encumbrances		\$150,000.00
Unappropriated Fund Balance (Unreserved/Undesignated)		<u>\$1,797,327.34</u>
Projected General Fund Equity as of 6/30/21		<u>\$9,498,963.22</u>
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>		
3.31% of 2021-22 Budget (\$54,223,727)		\$1,797,327.34
- Can Retain Up To \$2,168,949.08 (4%) By Law		<u>-\$2,168,949.08</u>
	Below 4%	-\$371,621.74

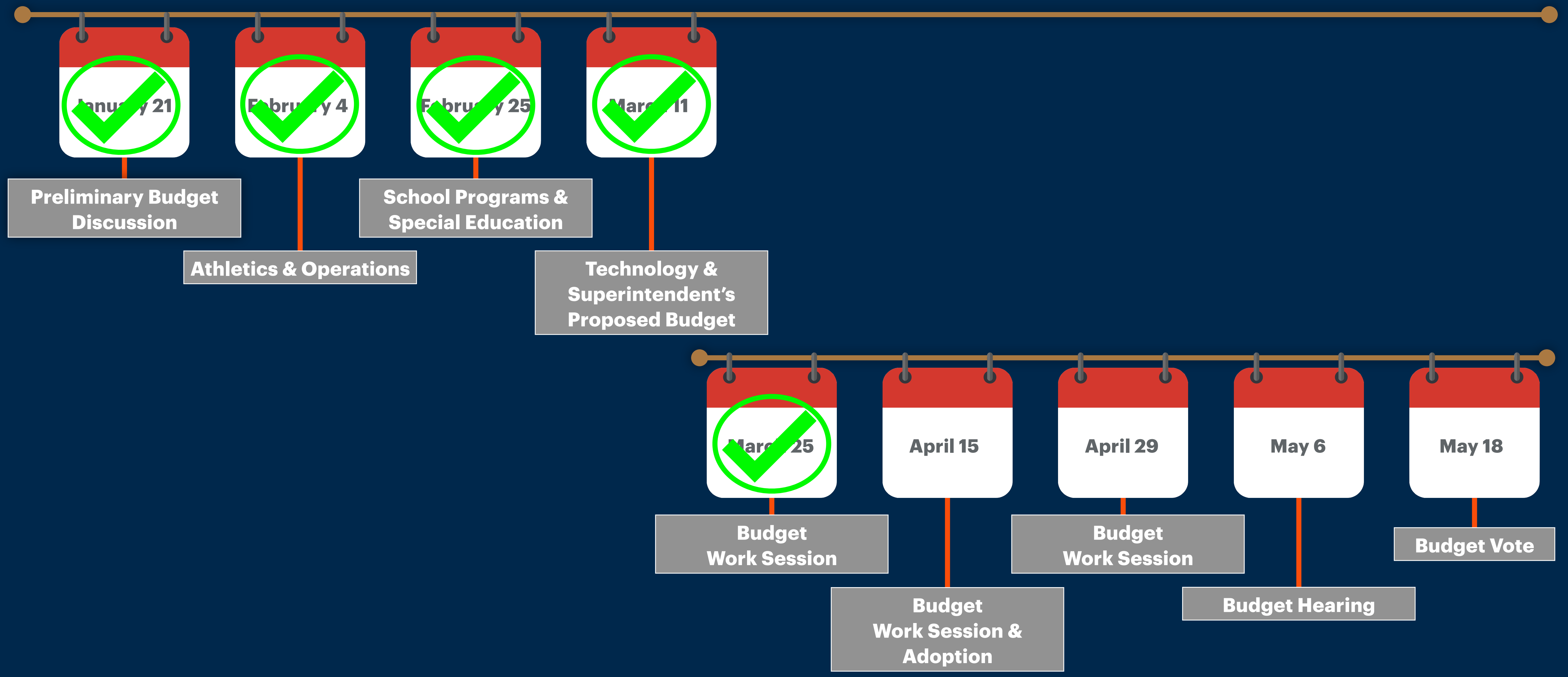
TRANSFER TO CAPITAL

- Continue to utilize the Transfer to Capital budgetary appropriation of \$300,000 to complete security upgrades to the District campuses.
- 2020-21 Update

Facilities Study: Security Items

Description	Cost
Todd Elementary	
Approximately 25 Cameras	\$225,000
Vestibule Video Monitors	\$10,000
Reactive "door ajar" system	\$100,000
Total Investment: Todd	\$335,000
Middle & High School	
Approximately 75 Cameras	\$500,000
Fiber Optics to Guard Booth	\$30,000
Vestibule Video Monitors	\$10,000
Total Investment: MS/HS	\$540,000
Total Investment	\$875,000

BUDGET CALENDAR



QUESTIONS?
THANK YOU!
