



**2021 - 2022 Budget Adoption**

# **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."*

APRIL 15, 2021

**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 2021-22 Superintendent's Budget for BOE Budget Adoption**



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# **SUPERINTENDENT'S RECOMMENDED BUDGET**



# 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
<b>Total</b>	<b>\$876,907</b>



## Draft 2

Description	2021-22 Budget
<b>Draft 1 COVID-19 Expenditures</b>	<b>\$876,907</b>
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
<b>Total COVID-19 Reduction</b>	<b>-\$416,337</b>
<b>Total COVID-19 Projection</b>	<b>\$460,570</b>



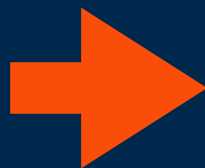
## 2021-22 Recommendation

Description	2021-22 Budget
<b>Draft 2 COVID-19 Expenditures</b>	<b>\$460,570</b>
Contractual	-\$25,661
Additional Bus Runs	-\$79,518
Nursing Support	-\$4,600
TA Reduction	-\$122,500
PPE Reduction	-\$60,392
<b>Total COVID-19 Reduction</b>	<b>-\$292,671</b>
<b>Total COVID-19 Projection</b>	<b>\$167,899</b>

# REVENUE ADJUSTMENTS

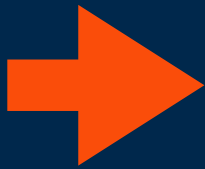
## Draft 2

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



## Reduction from Draft 2

Description	2021-22 Budget
Appropriated Fund Balance	-\$297,000
Tax Levy	-\$234,444
Total	-\$531,444



## Reduction from Draft 3

Description	2021-22 Budget
State Aid	\$178,000
Appropriated Fund Balance	\$22,000
Tax Levy	-\$200,000
Total	\$0

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# BUDGET AT A GLANCE

Current 2020-21 Budget	\$53,381,866
Proposed 2021-22 Budget	\$53,692,283
Proposed Budget Increase	\$310,417
Proposed Budget % Change	0.58%
2020-21 Tax Levy	\$43,055,000
2021-22 Proposed Tax Levy	\$43,696,931
Levy to Levy Increase	\$641,931
Percentage Change	1.49%

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# 2021-22 TAX LEVY LIMIT CALCULATION

<b>Briarcliff Manor UFSD - 2021-22 Tax Levy Limit Calculation</b> <b>2/25/21</b> <b>FINAL</b>		
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.	<b>Equals Tax Levy Limit Base or Before Exclusions</b>	<b>\$42,004,056</b>
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.	<b>Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)</b>	<b>\$44,970,791</b>
W.	<b>Total Tax Levy Percentage Increase</b>	<b>4.45%</b>

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	\$4,370,492	5.63%	\$102,131	2.39%
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	\$16,074,054	\$16,273,510	1.24%	\$128,792	0.80%
Special & Occupational Education	\$5,660,408	\$4,860,496	\$5,227,818	7.56%	-\$432,590	-7.64%
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	\$1,265,022	-0.20%	\$25,265	2.04%
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	\$2,493,349	-5.05%	\$51,395	2.10%
Employee Benefits	\$10,333,409	\$9,993,230	\$10,481,025	4.88%	\$147,616	1.43%
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	\$52,018,103	\$53,692,283	3.22%	\$310,417	0.58%

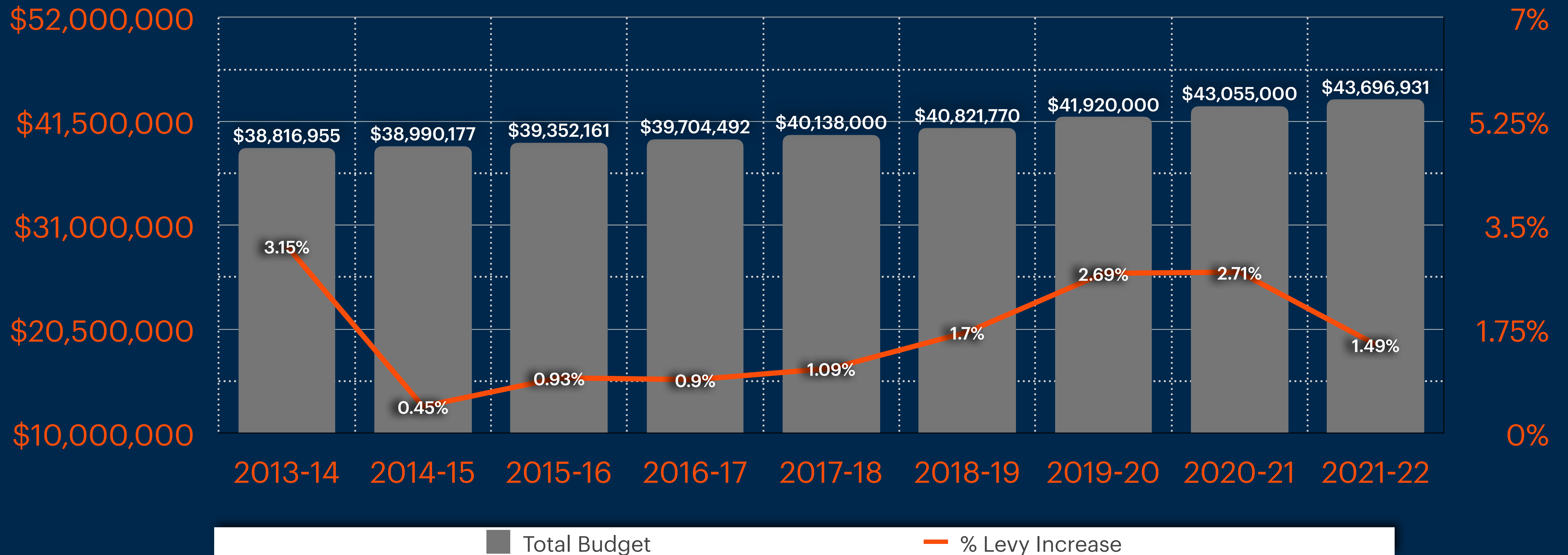
# REVENUE DETAIL

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	\$43,696,931	\$641,931	1.49%
County Sales Tax	\$350,000	\$693,222	\$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	\$3,288,815	\$3,406,724	-\$102,762	-2.93%
Student Fees	\$43,250	\$20,000	\$39,000	-\$4,250	-9.83%
Other Miscellaneous Revenue	\$2,906	\$2,832	\$2,975	\$69	2.37%
Interest Earnings	\$10,000	\$2,648	\$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	\$74,333	\$24,000	\$4,000	20.00%
E-Rate Reimbursement	\$754	\$0	\$0	-\$754	-100.00%
Field Trips/Arts in Education	\$24,000	\$4,950	\$21,250	-\$2,750	-11.46%
Unclassified Revenues	\$21,000	\$14,788	\$16,000	-\$5,000	-23.81%
Basic State Aid	\$2,381,522	\$2,342,373	\$2,382,842	\$1,320	0.06%
Excess Cost Aid	\$705,769	\$750,149	\$722,783	\$17,014	2.41%
Boces Aid	\$920,413	\$1,332,975	\$896,379	-\$24,034	-2.61%
Textbook Aid	\$78,055	\$80,385	\$75,550	-\$2,505	-3.21%
Computer Software Aid	\$20,313	\$20,958	\$19,624	-\$689	-3.39%
Computer Hardware Aid	\$5,907	\$6,095	\$7,070	\$1,163	19.69%
Library Materials Aid	\$8,475	\$8,743	\$8,188	-\$287	-3.39%
Applied Fund Balance	\$1,585,000	\$1,585,000	\$1,022,000	-\$563,000	-35.52%
<b>Total</b>	<b>\$53,381,866</b>	<b>\$53,892,293</b>	<b>\$53,692,283</b>	<b>\$310,417</b>	<b>0.58%</b>

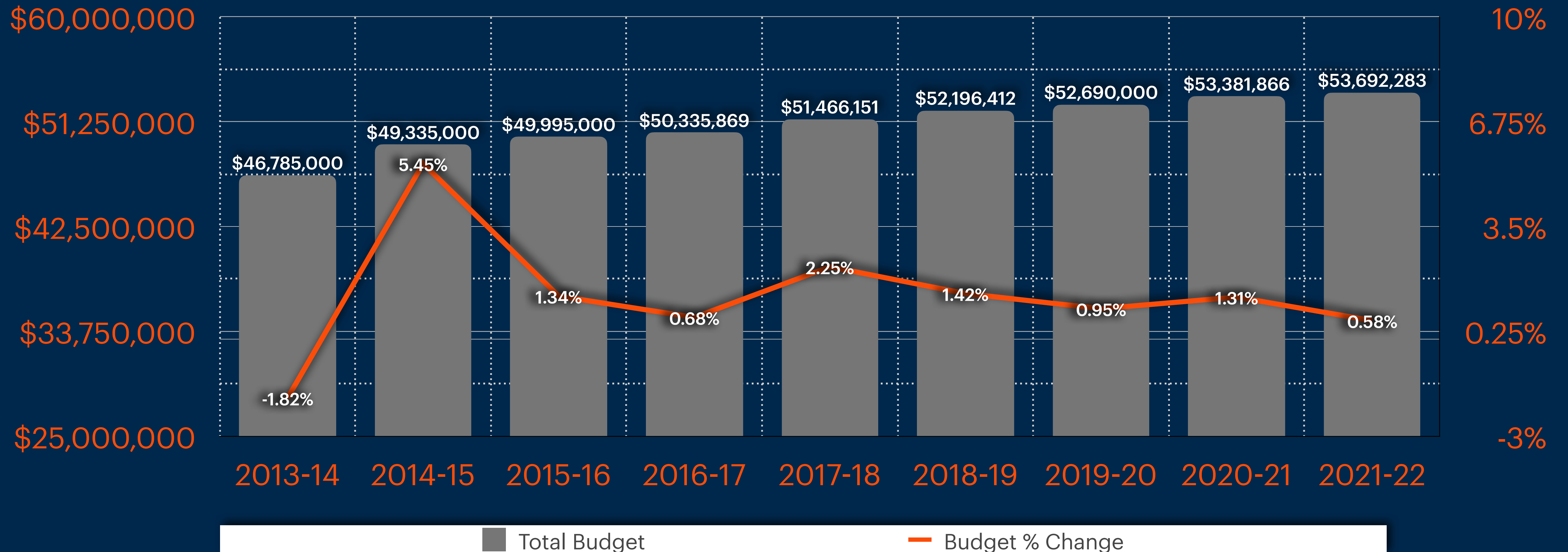
# REVENUE SUMMARY

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	\$43,696,931	\$641,931	1.49%
Non-Property Revenue	\$8,741,866	\$9,298,603	\$8,973,352	\$231,486	2.65%
Assigned Fund Balance	\$1,585,000	\$1,585,000	\$1,022,000	-\$563,000	-35.52%
Total Revenue	<b>\$53,381,866</b>	<b>\$53,938,603</b>	<b>\$53,692,283</b>	<b>\$310,417</b>	<b>0.58%</b>

# 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
  - Increase of \$22,000
- Tax Certiorari
  - Assumption adjustments
- 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)	<b>-\$52,018,102.81</b>	
Excess (Deficiency)		\$289,190.60
Projected General Fund Equity as of 6/30/21		<b>\$9,426,088.89</b>
<u>Fund Balance Composition</u>		
Approp. For Tax Reduction in 2021-22 School Year		\$1,022,000.00
Tax Certiorari Reserve		\$4,677,425.98
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		\$180,000.00
Unappropriated Fund Balance (Unreserved/Undesignated)		\$2,202,102.27
Projected General Fund Equity as of 6/30/21		<b>\$9,426,088.89</b>
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>		
4.10% of 2021-22 Budget (\$53,692,283)		\$2,202,102.27
- Can Retain Up To \$2,147,691.32 (4%) By Law		<b>-\$2,147,691.32</b>
	<b>ABOVE 4%</b>	<b>\$54,410.95</b>

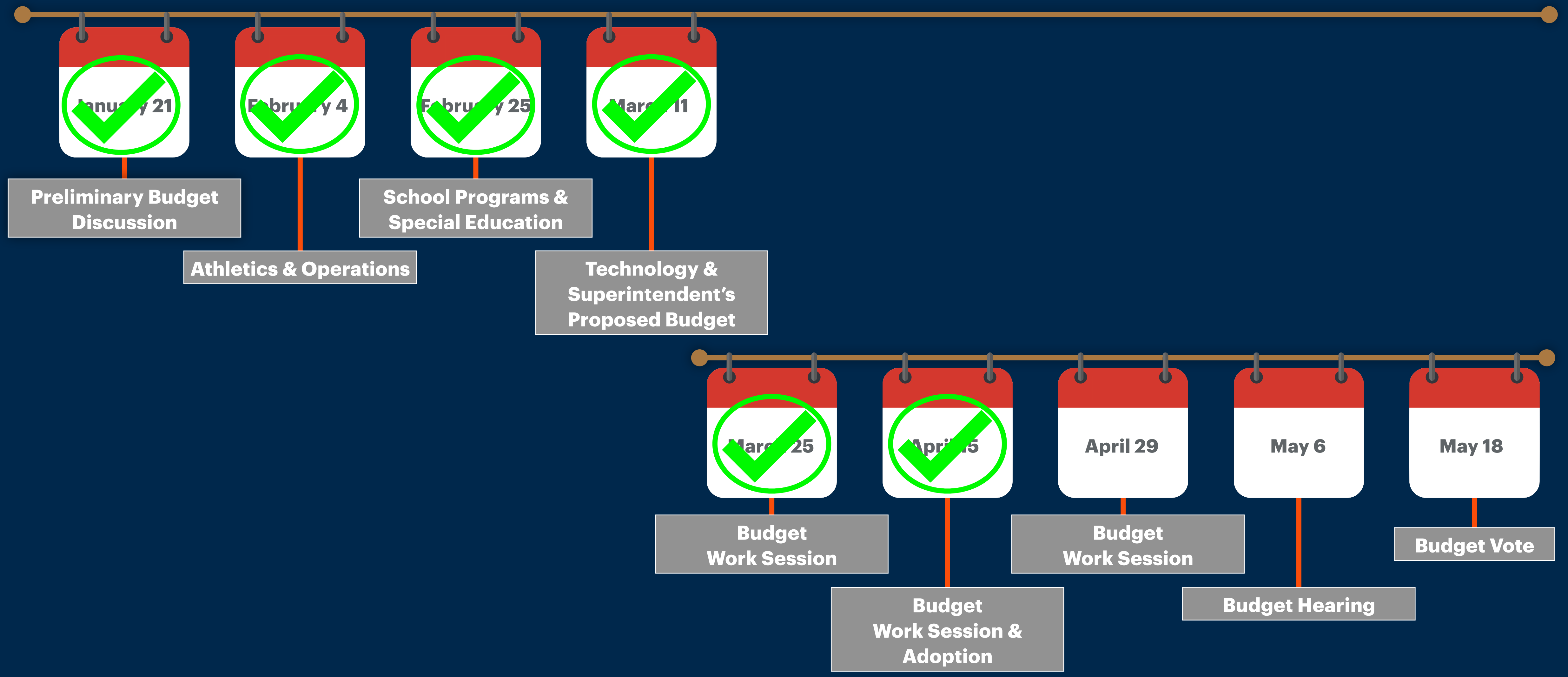
# TRANSFER TO CAPITAL

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

## Facilities Study: Security Items

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

# BUDGET CALENDAR



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**QUESTIONS?**  
**THANK YOU!**

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