



Briarcliff Manor
Union Free School District

2021- 2022
Budget Book





Philosophy Statement

The mission of public education is to provide all students with the knowledge, skill and disposition to be successful in the modern world. It is the Philosophy of the district to help each and every child develop into confident, productive citizens who contribute to society while finding happiness and success in their endeavors. Our school's share this responsibility with parents and the community. Together we are committed to meeting the academic, physical, social, and emotional needs of students. Although our primary responsibility is for the intellectual development of the child, the District recognizes the importance of joy and the aesthetic. Therefore the district is committed to a well-rounded education - allowing students to explore areas of interest and ability. Through this approach, we are confident that students will acquire the tools and strategies necessary for both academic and personal success in school and beyond.

Schools provide a unique environment for social development with peers and adults; therefore, the climate and activities are consciously structured to enhance these relationships. There are opportunities for students to participate in experiences that promote rigorous academic achievement, self-esteem, and exploration. Students learn the limits of individual freedom and the value of cooperation and collaboration. They gain multiple perspectives, and how to articulate their own. They learn to take advantage of the resources available to them, as well as how to properly advocate for themselves and others. Core academic areas are stressed in balance with the arts, physical fitness and healthy decision making.

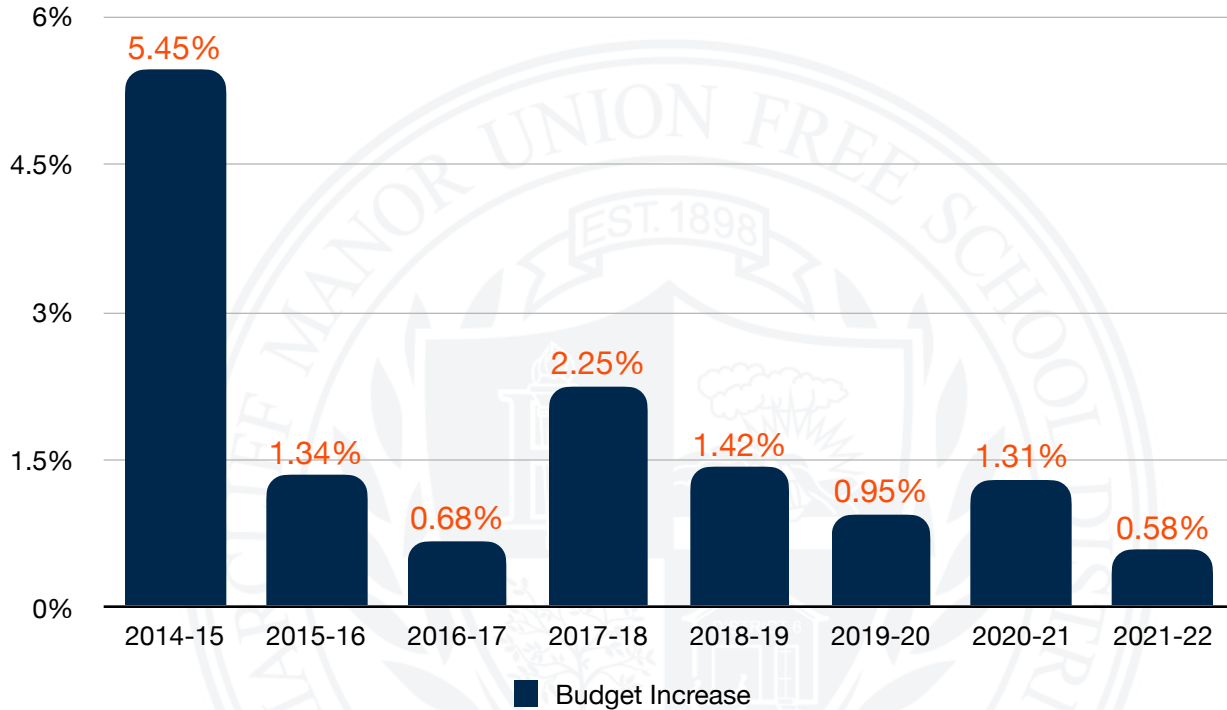
It is our belief that a talented and student-centered staff coupled with supportive parents, will promote an engaged and enthusiastic student body. It is this combination that has led to Briarcliff's wonderful success and notoriety. Our goal is to enhance this partnership as we prepare our students to face the many new and dynamic challenges of the 21st century.

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Message from the Board of Education and Superintendent of Schools

On Tuesday, May 18th, the voters will be presented with the 2021-22 Briarcliff Manor School District Budget adopted by the Board of Education in the amount of \$53,692,283, a .58% increase over the 2020-21 budget. It will result in an estimated tax levy increase of 1.49% if passed by resident voters.



After careful analysis, the Superintendent of Schools and Board believe the plan as set forth, will obtain desired results with the projected resources needed to implement the educational program and ensure that every student receives an excellent education. We do understand the need for fiscal prudence and are committed to our ongoing duty to preserve and improve the instructional program moving forward.

You are encouraged to study the financial plan and put forth questions about its content. For further information, please contact the [Superintendent of Schools](#) or the [Assistant Superintendent for Finance and Operations](#).

BOARD OF EDUCATION

Michael Haberman, President
Michelle Woerner, Vice-President
Kenneth Torosian
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SUPERINTENDENT OF SCHOOLS

James Kaishian

Executive Summary

This document contains the proposed budget prepared by the Superintendent of Schools and with modification, adopted by the Board of Education on April 15, 2021. After many months of development, it now is the final budget to be presented to resident voters on May 18, 2021.

In preparing the 2021-2022 budget, the School Board remains mindful of the difficult economic times facing residents of this community. Commencing with the 2012-2013 fiscal year a property tax cap mandate now exists in New York State. The property tax cap law was enacted when Chapter 97 of the Laws of 2011 passed both the Senate and Assembly and Governor Cuomo signed it on June 24, 2011. The legislation establishes a limit on the annual growth of property taxes levied by local governments and school districts. The cap applies to all independent school districts, including Briarcliff Manor. The tax levy cannot exceed the cap unless 60% of voters in each school district approve such an increase. If voters reject the spending plan twice, school districts must adopt a budget with the same tax levy as the prior year – a zero percent cap. It is important to note that the proposed 2021-2022 budget reflects an estimated tax levy with an increase from prior year that is below the maximum allowable tax levy cap.

Budget Proposition

The total dollar value of this proposed budget is \$53,692,283 and represents an increase of .58% over the 2020-2021 budget. The proposed budget advances an instructional agenda that continues to place students first. It includes an increase of \$310,417 over the prior year's budget. The tax levy is projected to be \$43,696,931 or 81% of budget revenues. Anticipated non-property revenues, not including an estimated \$1,022,000 from fund balance, will provide the remaining revenue stream of \$8,973,352 to bring the budget into balance. The estimated tax levy increase of 1.49% is below Briarcliff Manor's maximum allowable tax levy cap of 4.45% for the 2021-2022 school year.

The proposed budget of \$53,692,283 seeks to address needs identified as critical in maintaining, as well as enhancing, both the quality of all education programs and the school district's security and infrastructure.

The proposed budget considers the Todd Elementary School priorities of literacy, numeracy and empathy. The budget provides continued funding for the training and materials for implementation of Columbia University's Teachers' College Writing Program with new engaging reading materials and expanded classroom libraries. Assessment continues to be key, both in progress monitoring students for support and in matching students with appropriately rigorous material. Professional development across all elementary grades is focused on student centered lesson design.

For Briarcliff Middle School, where students learn to think critically in their classes, the budget supports the fine-tuning of Common Core Learning Standards, the further integration of engineering skills through the Next Generation Science Standards, more project-based learning opportunities and the introduction of the Project Lead the Way curriculum. The middle school is also increasing its focus in assessment, using an online tool to finely assess and monitor students' growth and adopting instruction in response.

Briarcliff High School students continue to perform at high levels and gain acceptance into the nation's and the world's most prestigious colleges and universities. This budget preserves the resources and opportunities we offer our high school's students, including college-level Advanced Placement courses and the Science Research Program.

The proposed budget also supports the continuing 1:1 technology initiative. This budget maintains the current level of programs, supports and professional development. It provides increased emotional support at the middle school and high school. The budget provides the introduction of the Project Lead the Way curriculum at the high school as well. There will also be improved safety measures for students and staff. Updating learning spaces through the purchase of furniture designed for the modern classroom will also support our 1:1 initiative.

In addition, the proposed budget addresses the infrastructure and core systems that keep the buildings running efficiently and effectively. It includes the continued efforts to beautify the buildings through interior painting and replacement of aged doors. It includes funding for continued planning for the District's Capital needs. The proposed budget also includes a transfer to capital that will allow for security upgrades to the District campuses. The project would ensure the District is maintaining basic security protocols at our buildings and will repair, improve, and expand the District's Electronic door access and camera system at each school. There is a \$26.6 million bond proposition that will be on the ballot alongside the budget vote. This bond includes major infrastructure improvements including new roofs at each building, upgrade HVAC equipment, masonry and window repairs and items related to the Americans with Disabilities Act (ADA) compliance. This bond also includes the "Student Learning Exchange"; a reimagined and modern learning space for teachers and students that incorporates the library and Maresca center. This collaborative learning space will allow for greater flexibility and organic learning through the use of movable walls, dedicated instructional space and the integration of common spaces that mirror those found on college campuses.

The proposed budget aggressively advances an instructional agenda that continues to place students first. The largest section of the budget is dedicated to direct instruction and instructional support services at 53.9%. Instructional staff salaries, contractual costs, equipment, supplies/materials, and textbooks are located in this section of the budget. Undistributed costs, such as fringe benefits and debt service payments are the next largest section at 26.7%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 14.8% of the budget. Pupil transportation costs comprise the final 4.6% of the total spending plan.

In New York State, K-12 public education funding comes from three primary sources: federal aid, state aid and other aids/grants, and from revenues raised locally. Due to Briarcliff Manor School District's relative income and property wealth, the district does not receive direct federal aid that is applied to the general fund budget. Total estimated state aid flowing to Briarcliff Manor next year is estimated at \$4.1 million or only about 7.66% of the proposed budget. The District is also projected to receive a \$3.9 million or 7.29% of its revenues from incoming tuition due to its relationship with Pocantico Hills, other districts and parentally placed students. After applying an estimated \$1.02 million from fund balance and \$947 thousand from other miscellaneous sources, the remaining 81% of the revenue budget will be supplied from the tax levy.

With the proposed budget the District will continue to deliver high quality services to all students. While this year's financial plan is now set for a public vote, the Board is mindful that due to economic conditions, un-funded mandates and incoming tuition uncertainties will continue to put pressure on the District's financial operations into the future.

Impact of Budget Proposition on School Taxes

Assessed valuation is defined as the value of real property for the purpose of levying taxes. In the Briarcliff Manor community, there are 2,512 taxable parcels that yield a total district-wide full value assessment of \$2,100,298,138 as of April 2021¹. In 2016, the Town of Ossining underwent an assessment revaluation.

The district-wide assessed valuation is one of three main factors which influence the school tax rate. The second factor is the equalization rate and the other is the actual tax levy. Each town's assessor determines each properties assessment while the equalization rate is determined by the New York State Office for Real Property Tax Services (ORPTS). The equalization rate is used to determine full value and each town's share of the tax levy. The School Board sets the amount of the tax levy. Once these items are finalized the tax rates are computed using a basic arithmetic formula: tax burden divided by portion of assessment multiplied by 1000. For the 2021-2022 budget, with an estimated district-wide assessed valuation of \$2,100,298,138 and an anticipated \$43,696,931 tax levy, the respective estimated tax rates would be as follows:

Town of Ossining:	Town of Mt. Pleasant:
Percentage Share: 70.94%	Percentage: 29.06%
Tax Burden: \$30,997,216	Tax Burden: \$12,699,715
Portion of Assessment: \$1,489,884,856	Portion of Assessment: \$610,413,282
Est. Tax Rate: \$20.805109 per \$1000	Est. Tax Rate: \$1,588.76234 per \$1000

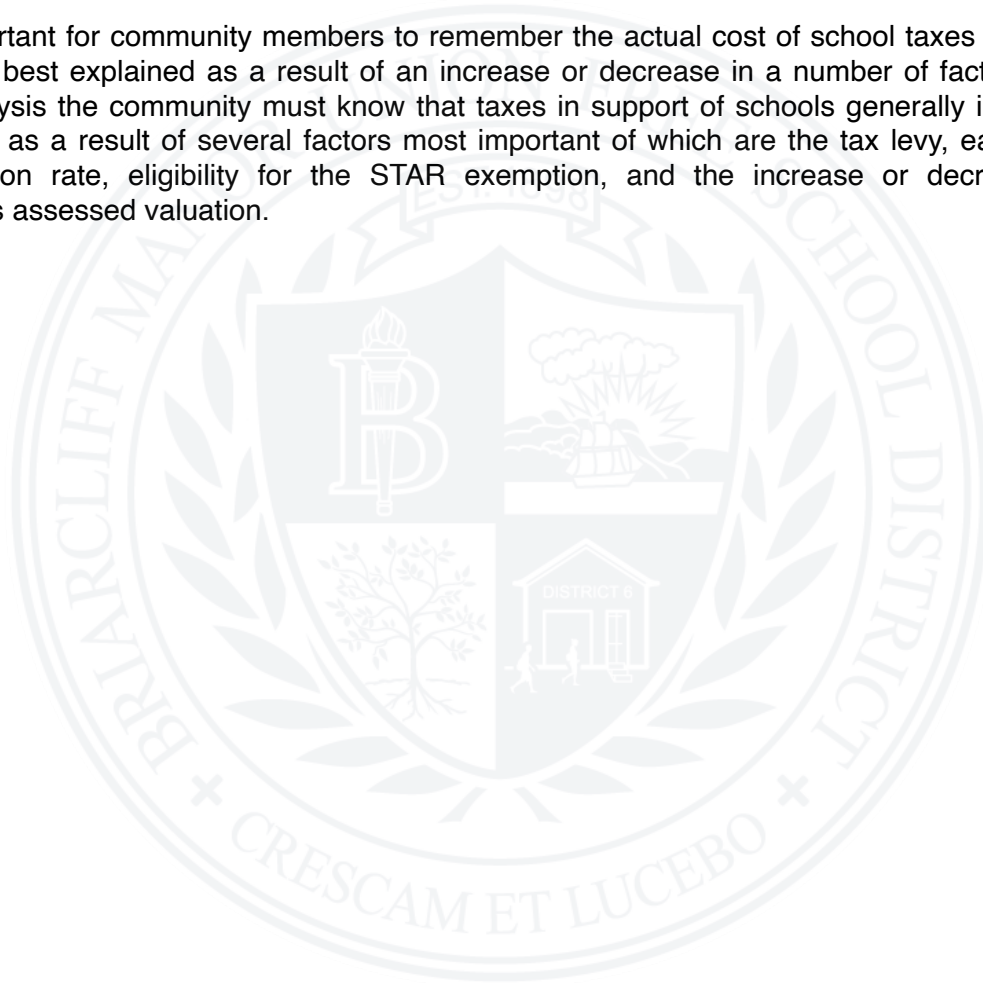
Briarcliff Manor school district is divided between two townships: Ossining and Mt. Pleasant. The average home in the Briarcliff Manor School District is fully valued at \$773,636 in Ossining and \$793,893 in Mt. Pleasant. School taxes are computed by using this formula: (property's assessed valuation divided by 1000 multiplied by the tax rate less the 2021-2022 maximum STAR savings, if applicable). The savings resulting from the Basic or Enhanced STAR exemptions are limited to a 2% increase over the prior year. The maximum STAR savings for each school district is now calculated by ORPTS and is available [online](#). For 2021-2022 the basic STAR exemption for the Town of Ossining is \$1,710 and the enhanced STAR exemption limit is \$3,978. For Mt. Pleasant the basic STAR exemption is \$1,728 and the enhanced STAR exemption limit is \$3,962. Therefore, 2021-2022 school taxes on the average single family home, given the proposed budget and assuming continued eligibility for either the Basic or Enhanced STAR exemption, are estimated on the following page.

¹Tax rates are only estimated at this time. Final tax rates will be recalculated once the tax levy is certified in August, 2021.

Estimated Average School Tax Bill

Town	Avg. Full Value Assessment	Average Assessed Value	Tax Rate	Average Tax Bill	Basic STAR		Enhanced STAR	
					Basic STAR	Tax Bill Less Basic STAR	Enhanced STAR	Tax Bill Less Enhanced STAR
Ossining	\$773,636	\$773,636	\$20.805109	\$16,096	\$1,710	\$14,386	\$3,978	\$12,118
Mt. Pleasant	\$793,893	\$10,400	\$1,588.176234	\$16,517	\$1,728	\$14,789	\$3,962	\$12,555

It is important for community members to remember the actual cost of school taxes in Briarcliff Manor is best explained as a result of an increase or decrease in a number of factors. In the final analysis the community must know that taxes in support of schools generally increase or decrease as a result of several factors most important of which are the tax levy, each Town's equalization rate, eligibility for the STAR exemption, and the increase or decrease in a property's assessed valuation.



Sample Ballot Information

PROPOSITION NUMBER ONE: 2021-2022 BUDGET

Shall the proposed 2021-2022 school district budget, as submitted by the Board of Education be hereby approved and the Board of Education authorized to expend the sum of \$53,692,283 for the school year July 1, 2021 through June 30, 2022.

☐ YES

☐ NO

PROPOSITION NUMBER TWO: BOND PROPOSITION

RESOLVED:

(a) That the Board of Education of Briarcliff Manor Union Free School District, in the County of Westchester, New York (the "District"), is hereby authorized to construct alterations and improvements to all District school buildings and undertake interior reconstruction and space reconfiguration and related improvements at the Briarcliff High School and to expend therefor, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated total cost of \$26,633,113; (b) that a tax is hereby voted in the aggregate amount of not to exceed \$26,633,113 to pay such cost, said tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; and (c) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount of not to exceed \$26,633,113 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

☐ YES

☐ NO

BOARD CANDIDATE ELECTION: VOTE FOR TWO

Michael Haberman ☐

Swaroop Reddy ☐

Voting Information For All Residents

Voting Requirements

- You must be a United States Citizen.
- 18 years of age or older.
- A resident within the District for a period of 30 days for at least 30 days prior to the vote.
- A registered voter of the District and/or a registered voter of Westchester County whose name appears on the list supplied by the Westchester County Board of Elections as having voted in a national, state or county election during the past four years.

When and Where to Register?

You may register any weekday between the hours of 8:00 a.m. and 4:00 p.m. at the District Clerk's Office, located in the District Office, 45 Ingham Road, Briarcliff Manor NY. The last date to register for the School Budget Vote/Annual Election is May 9, 2021. **If you are not registered, you can register** with the County Board of Elections by mail or remotely through the New York State Department of Motor Vehicles website at: <https://dmv.ny.gov/more-info/electronic-voter-registration-application>

Who Needs to Register?

To be a qualified voter you must be a US Citizen, at least 18 years old by May 9, 2021, a School District resident for 30 days immediately preceding the vote, and registered to vote in School District elections and having voted in any School District election/vote during the past 4 calendar years.

If you are not registered, you can register with the County Board of Elections by mail or remotely through the New York State Department of Motor Vehicles website at: <https://dmv.ny.gov/more-info/electronic-voter-registration-application>

When and Where to Vote?

Voting will take place on Tuesday, May 18, 2021 at Todd Elementary School in the K - 2 Cafeteria located at 45 Ingham Rd, Briarcliff Manor, NY 10510.

Absentee Ballots

If you will be out of town, you can apply for an absentee ballot. Applications for absentee ballots are available at the District Clerk's Office, online at the District's Website, www.briarcliffschools.org, or you may call 914-432-8110 to have an application mailed to you. Absentee Ballot applications must be received in the office of the District Clerk by 5 p.m. on May 9, 2021.

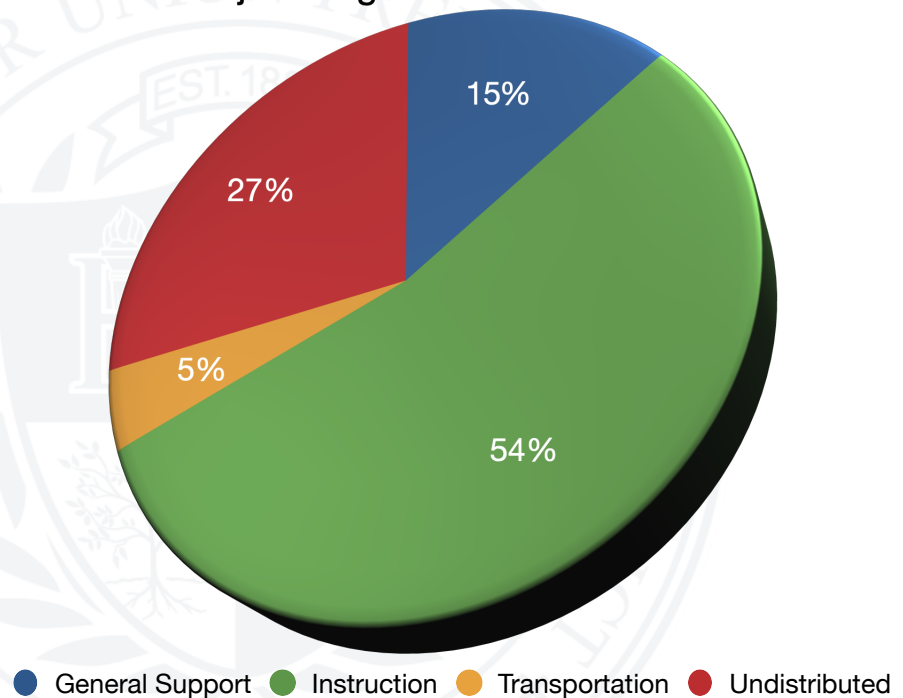
Financial Plan and School Budget 2021 - 2022

General Fund Budget Summary

The annual school budget is a financial estimate of the operating funds required to achieve goals and objectives of the District's educational program. The 2021-2022 Proposed Budget of \$53,692,283 is \$310,417 over the 2020-2021 Budget. The budget-to-budget expenditure increase is .58%.

Anticipated non-property revenues (NPR) of \$8,973,352 a 2.65% increase from last year, plus assigned fund balance of \$1,022,000 results in a total estimated tax levy of \$43,696,931. The estimated tax levy increase is 1.49%, below the calculated tax levy cap of 4.45% for the 2021-2022 school year.

Major Budget Areas 2021-22



2021-22 Budget Summary

	2020-21 Approved Budget	2020-21 Projected Expenditures	2021-22 Proposed Budget	Budget to Budget Increase	% Difference
Total Expenditures	\$53,381,866	\$52,018,103	\$53,692,283	\$310,417	0.58%
Non-Property Revenue	\$8,741,866	\$9,252,293	\$8,973,352	\$231,486	2.65%
Assigned Fund Balance	\$1,585,000		\$1,022,000	-\$563,000	-35.52%
Total Tax Levy	\$43,055,000	\$43,055,000	\$43,696,931	\$641,931	1.49%
% of Total Exp.	80.65%		81.38%		

Expenditure Summary

The budget-to-budget expenditure increase is \$310,417 or .58% for the 2021-22 school year. There are multiple areas driving this increase. The primary drivers for this increase are as follows:

- Health Insurance – an 1.5% increase for employees and retirees
- Special Education – Services and Tuition Increase
- Teaching – Maintaining class sizes within guidelines and increased HS student support
- Instructional Furniture- Updating learning spaces through the purchase of furniture designed for the modern classroom that supports our 1:1 initiative.
- District Staffing - Much needed district level positions to support teaching and learning
- Technology – Less reliance on BOCES for technical support, using in-house support
- Operation, Maintenance & Security – Maintain buildings, address top priority issues
- Food Service Fund - The district no longer has a “break-even” provision for food service operations due to participation uncertainty brought upon by COVID-19

2021-22 Budget at a Glance

Functional Area	% of Budget
Instructional Services K-12	30.31%
Employee Benefits	19.52%
Special/Pupil Services	11.02%
Debt Service & Inter-fund Transfers	7.17%
Operations, Maintenance & Security	8.14%
Guidance & Health Services	2.36%
BOE/Admin/Central Services	6.67%
Supervision	2.99%
Transportation	4.64%
Library/Technology	3.36%
Co-Curricular & Athletics	2.62%
Community Service	0.00%
Curriculum & Instruction	1.20%
Total Budget	100%

Expenditure Plan

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
Functional Areas								
Board of Education	36,885	38,339	72,025	65,824	88,146	88,899	753	0.85%
Central Admin. & Business Office	907,984	845,069	957,176	960,423	1,023,624	1,151,476	127,852	12.49%
Auditing & Treasurer	204,843	213,510	217,378	198,981	227,285	231,076	3,791	1.67%
Legal, Personnel, Public Info.	355,374	372,969	347,654	280,055	392,200	491,459	99,259	25.31%
Operations, Maintenance & Security	3,584,900	3,629,133	3,746,270	3,478,982	4,268,361	4,370,492	102,131	2.39%
Central Services	831,843	1,140,242	1,391,697	1,277,401	1,383,965	1,619,236	235,271	17.00%
Curriculum & Instruction	704,227	762,435	733,506	412,966	442,112	645,398	203,286	45.98%
Supervision	1,416,215	1,504,808	1,615,224	1,687,802	1,788,710	1,604,273	-184,437	-10.31%
Regular Instruction	15,215,274	15,456,308	15,762,506	15,604,186	16,144,718	16,273,510	128,792	0.80%
Special & Occupational Education	4,528,739	4,965,052	5,255,166	5,287,135	5,660,408	5,227,818	-432,590	-7.64%
Library & Technology	2,637,131	2,284,220	2,151,301	2,037,794	1,994,605	1,803,699	-190,906	-9.57%
Guidance/Health Services	1,167,214	1,230,391	1,237,679	1,173,675	1,239,757	1,265,022	25,265	2.04%
Psychological & Social Services	607,301	555,877	563,093	575,502	641,783	689,179	47,396	7.39%
Co-Curricular & Athletics	1,104,003	1,170,589	1,273,526	1,164,335	1,376,495	1,408,990	32,495	2.36%
Pupil Transportation	2,098,298	2,179,350	2,308,591	2,173,156	2,441,955	2,493,349	51,394	2.10%
Employee Benefits	9,116,032	9,265,205	9,675,084	9,379,572	10,333,409	10,481,025	147,616	1.43%
Debt Service	3,876,722	3,876,975	3,941,154	4,110,926	3,566,034	3,314,484	-251,550	-7.05%
Inter-Fund Transfer	22,522	26,885	66,328	80,426	68,300	232,899	164,599	240.99%
Transfer to Capital	300,000	300,000	300,000	300,000	300,000	300,000	0	0.00%
TOTAL EXPENDITURES	48,715,507	49,817,357	51,615,358	50,249,141	53,381,867	53,692,284	310,417	0.58%

Revenue Summary

The single greatest source of budget revenue is the District's tax levy. The 2021-2022 budget estimates that the total tax levy will be \$43,696,931 or 81.4% of total expenditures. Non-property revenues are estimated at \$8,973,352 or 16.71% of total expenditures. The remaining \$1,022,000 or 1.9% is projected to come from assigned fund balance.

The major sources of non-property revenues are as follows:

1. State aid totaling \$4,082,436 is \$38,018 less than was budgeted in 2020-21. The decrease in state aid is primarily due to a reduction in BOCES aid which is dependent on use of BOCES services and a reduction in Building aid which correlates with the decrease in debt service payments from previous building projects.
2. Incoming Tuition from Pocantico Hills, Other School Districts and parentally placed students is budgeted at \$3,914,211, a decrease of \$64,791. The decrease is attributed to Pocantico students that are graduating and lower projected other tuition enrollments.
3. County sales tax revenue is expected to increase. The estimated revenue is \$690,000.

Tax Levy Limit (Tax Cap)

Starting with the 2012-2013 school year, the District's ability to increase annual property tax levies is constrained. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments including public school districts to no more than 2%, or the rate of inflation, whichever is lower (prior to allowable adjustments). Local governments and school districts can override the cap with a 60% vote either by their local governing body or, in the case of a school district, by the voting public. The proposed 2021-2022 budget reflects an estimated tax levy with an increase of 1.49% from prior the year; a figure that is below the maximum allowable tax levy limit of 4.45% calculated for Briarcliff Manor UFSD.

Revenue Plan

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Projected	2021-22 Proposed	Budget to Budget	% Diff.
Accounts									
Real Property Tax (w-STAR)	39,704,492	40,140,501	40,754,161	41,920,000	43,055,000	43,055,000	43,696,931	641,931	1.49%
County Sales Tax	417,659	446,207	457,225	440,000	350,000	693,222	690,000	340,000	49.05%
Other Day School Tuition - Individuals	156,605	144,582	270,350	291,462	469,516	462,732	507,487	37,971	8.21%
Day School Tuition - Other Districts	4,403,227	2,831,895	4,799,183	3,604,503	3,509,486	3,288,815	3,406,724	-102,762	-3.12%
Student Fees	34,193	34,811	41,902	32,700	43,250	20,000	39,000	-4,250	-21.25%
Other Miscellaneous Revenue	8,311	2,801	2,863	2,800		2,832	2,975	2,975	105.05%
Interest Earnings	19,226	69,086	126,622	96,000	2,906	2,648	3,680	774	29.23%
Rental of Property	45,025	79,435	94,918	80,800	10,000	18,667	65,800	55,800	298.92%
Rental of Property - Boces					87,000			-87,000	-%
Insurance Recoveries	500	10,216	3,675	6,000	3,500	6,490	4,000	500	7.70%
Refund-Prior Year Exp-BOCES	101,274	70,705	112,215	60,000	80,000	121,136	80,000	0	0.00%
Refund-Prior Year Other	74,509	129,394	62,992	20,000	20,000	74,333	24,000	4,000	5.38%
E-Rate Reimbursement	89,954	12,398	754	60,000	754		-	-	-%
Field Trips/Arts in Education	22,819	25,620	23,786	29,935	24,000	4,950	21,250	-2,750	-55.56%
Unclassified Revenues	15,738	25,460	20,602	25,000	21,000	14,788	16,000	-5,000	-33.81%
Basic State Aid	3,121,276	2,692,969	3,027,854	2,965,408	2,381,522	2,342,373	2,382,842	1,320	0.06%
Excess Cost Aid	656,289	667,325	688,524	703,028	705,769	750,149	722,783	17,014	2.27%
Boces Aid	1,528,598	1,697,303	1,500,357	1,143,222	920,413	1,332,975	896,379	-24,034	-1.80%
Textbook Aid	85,977	86,560	83,531	80,812	78,055	80,385	75,550	-2,505	-3.12%
Computer Software Aid	22,081	22,276	21,482	21,482	20,313	20,958	19,624	-689	-3.29%
Computer Hardware Aid	9,346	7,593	6,802	7,586	5,907	6,095	7,070	1,163	19.08%
Library Materials Aid	9,212	9,293	8,962	8,962	8,475	8,743	8,188	-287	-3.28%
Other State Aid		395,022	10,307		-				-%
Interfund Transfers		155,135	-						
School Tax Levy	39,704,492	40,140,501	40,754,161	41,920,000	43,055,000	43,055,000	43,696,931	641,931	1.49%
Non-Property Revenue	10,821,819	9,616,086	11,364,906	9,679,700	8,741,866	9,252,291	8,973,352	231,486	2.65%
Assigned Fund Balance					1,585,000		1,022,000	-563,000	-35.52%
Total Revenue	50,526,311	49,756,587	52,119,067	51,599,700	53,381,866	52,307,291	53,692,283	310,417	0.58%

Component Budget Summary

As required by Section 170.8 of the Regulations of the Commissioner of Education effective December 27, 1996, the District must report its budget to the public on the basis of administrative, capital and program costs. This provides community residents with a general view of how the annual Briarcliff Manor School District Budget is allocated. A description of these components follows below.

Administrative Component: includes appropriations for the following administrative accounts and functions: board of education; district clerk; district meeting; chief school administrator; business administration; auditing; treasurer; purchasing; legal services; personnel services; records management; security; public information services; curriculum development and supervision; research, planning, and evaluation; supervision-regular school; central data processing; central printing and mailing; special items excluding tax certiorari, judgments and compromised claims, employee benefits attributable to salaries included in other accounts and functions in the administrative component.

Program Component: includes appropriations for the following programmatic accounts and functions: in-service training-instruction; teaching-regular school; programs for students with disabilities; occupational education; school library and audio-visual; computer assisted instruction; attendance-regular school; guidance-regular school; health services; psychological services-regular school; social work services-regular school; pupil personnel services-special schools; co-curricular activities-regular school; interscholastic athletics-regular school; transportation services; civic activities; employee benefits attributable to salaries included in other accounts and functions in the program component and transfers to special aid funds.

Capital Component: includes appropriations for the following capital accounts and functions: operation of plant; maintenance of plant; debt service; transfers to capital and debt service funds; tax certiorari; judgments and compromised claims; employee benefits attributable to salaries included in other accounts and functions in the capital component.

Three-Part Component Budget

Function	Code	Total	Admin.	Program	Capital
Board of Education	1010	88,899	88,899		
Central Administration	1299	422,783	422,783		
Finance	1399	959,770	959,770		
Legal Services	1420	146,784	146,784		
Personnel	1430	224,992	224,992		
Records Management	1460	19,947	19,947		
Public Information	1480	99,737	99,737		
Security	1622	386,963	386,963		
Other Central Services	1699	1,598,990	1,598,990		
Curriculum Dev. & Sup.	2010	645,398	645,398		
Supervision Reg. School	2099	1,604,273	1,604,273		
Debt Service	9898	3,314,484			3,314,484
Transfer to Capital	9950.9	300,000			300,000
Operations Of Plant	1620	2,632,708			2,632,708
Maintenance of Plant	1621	1,350,820			1,350,820
Judgements & Claims	1930	20,246			20,246
Instruction (Net of supervision)	2999	26,668,218		26,668,218	
Transportation	5599	2,493,349		2,493,349	
Other Transfers	9901	232,899		232,899	
Employee Benefits	9098	10,481,025	1,549,095	8,247,518	684,411
TOTAL BUDGET		53,692,283	7,747,631	37,641,984	8,302,669
			14.43%	70.11%	15.46%

Personnel Summary and Enrollment History

Personnel Summary

For the 2021-2022 school year, student enrollments are decreasing, and the budget reflects a reduction in positions due to attrition as a result of retirements in 2020-21.

Category	2020-21	2021-22	Differential
Instructional	190.2	182.5	-7.7
Administrative	17.5	19.9	2.4
Non-Instructional	55.5	58.5	3
Totals	263.2	260.9	-2.3



Enrollment History

Based on projections, the 2021-2022 in-district K-12 enrollment is expected to decrease by 36 students from 1,356 to an estimated 1,320, or -2.65%. At Todd School the K-5 enrollment is expected to drop by 19 students to 509. At the MS we are expecting 266 students, which is a decrease of 16 students. At the HS we are expecting 545 students, a decrease of 1 student.

Grade	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Projected 2022
K	70	75	80	87	68	85	80	80	80
1	94	73	77	86	94	70	86	84	80
2	109	101	72	78	88	94	71	94	84
3	113	111	105	72	83	94	93	72	94
4	107	116	110	112	75	87	94	99	72
5	112	106	118	117	111	78	85	99	99
Todd School TOTAL	605	582	562	552	519	508	509	528	509
6	119	113	109	120	121	115	77	86	99
7	110	122	115	114	121	122	115	82	86
8	134	113	122	117	117	120	122	114	81
BMS TOTAL	363	348	346	351	359	357	314	282	266
9	161	138	131	138	140	148	134	136	136
10	126	167	137	136	139	141	148	132	135
11	160	125	167	138	136	139	142	141	132
12	138	162	126	171	133	135	139	137	142
BHS TOTAL	585	592	561	583	548	563	563	546	545
Ungraded	0	0	0	1	1	0	0	0	0
Out of District	13	18	13	20	20	17	18	19	19
Grand Total	1566	1540	1482	1507	1447	1445	1404	1375	1339

Employee Benefits Summary

Retirement Costs

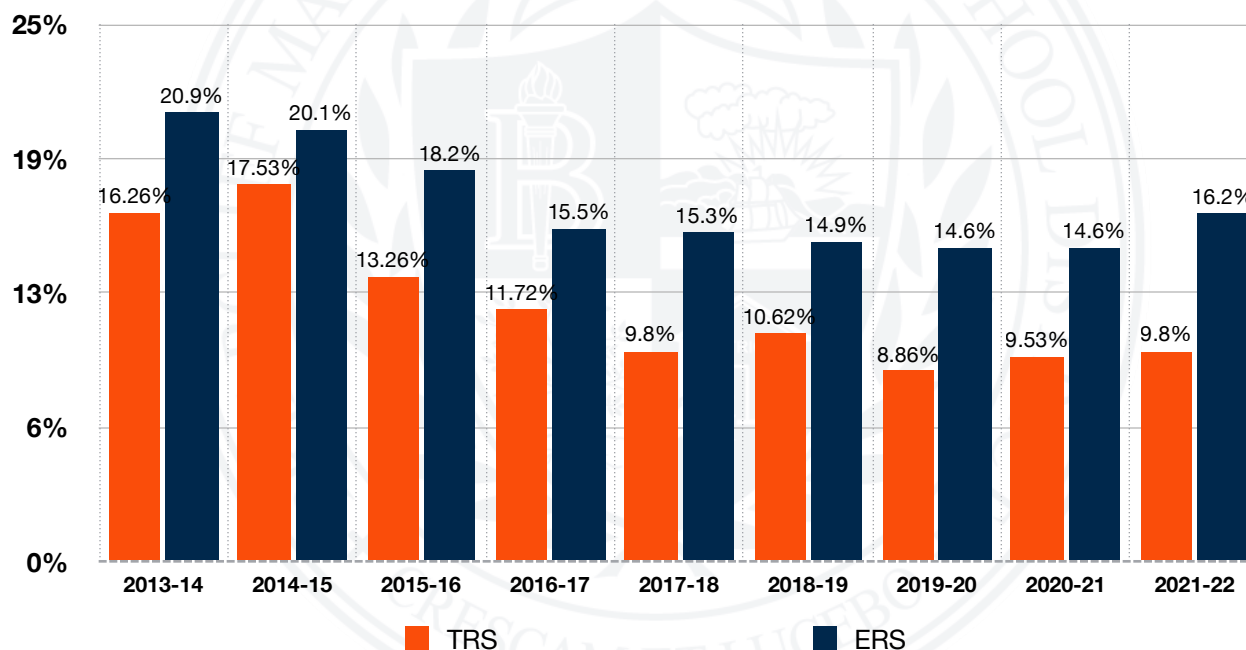
Teachers' Retirement System:

The District's mandated employer contribution rate to the NYS Teachers' Retirement System (TRS) is estimated to increase to 9.8% of instructional payroll from 9.53% for the 2020-2021 school year. Future pensions for faculty members, teaching assistants, coaches and administrators are covered by this system.

Employees' Retirement System:

The District's mandated employer average contribution rate to the NYS Employees' Retirement System (ERS) is estimated to increase to 16.2% of instructional payroll from 14.6% for the 2020-2021 year. There were no tax cap levy exclusions since the retirement contribution year to year changes were less than 2%.

Historical TRS & ERS Contribution Rates



Social Security/FICA:

The budget for Social Security/FICA benefits will slightly increase in 2021-22 due to increasing employee costs related to contractual bargaining agreements. The per employee salary threshold for calculating the total maximum contribution is \$142,800 for calendar year 2021.

Workers' Compensation Insurance Costs

The District's workers' compensation insurance cost is a function of total payroll, loss experience, and the investment markets. The District's budget in this area will increase by 2% due to our claim experience. The District belongs to a consortium with other districts in this self-funded plan.

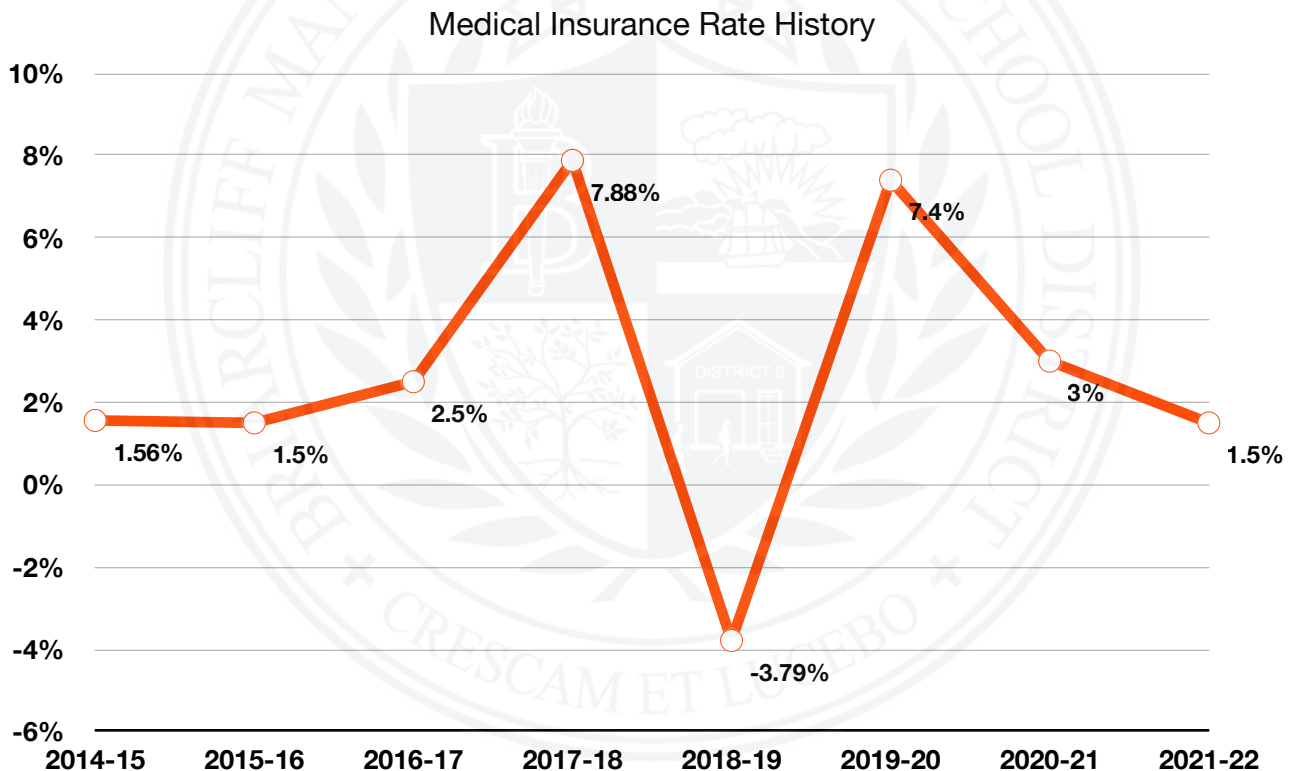
Unemployment Insurance

The District's unemployment insurance costs, are budgeted at \$20,000.

Health & Dental Benefits

Medical Insurance:

The medical insurance budget is decreasing by .7% in 2021-2022. Employee retirements are the main driver behind this budget reduction. The District participates in a self-funded consortium with other school districts in the Putnam Northern Westchester BOCES Empire Plan. The consortium health insurance costs are increasing by 1.5%. The District's cost for providing health insurance benefits for its active employees in 2021-2022 is estimated at \$25,656 per employee for family plan benefits, two person plan is \$23,520 and the individual rate is expected to be \$9,792 per employee (before employee contributions). The District also pays for retiree health insurance coverage per established guidelines.



Dental Insurance:

The District self-funds the dental plan offered to its employees. A third-party administrator manages and pays claims based on terms in the plan document. The budget for dental insurance will increase by \$6,180. The district does not collect employee contributions for this insurance.

Health Waivers:

The District provides an opt-out benefit to those employees who decide not take advantage of the district provided health insurance plan. Details of specific amounts are per collectively bargained or negotiated employee contracts.

Other Benefits

Life and Disability Insurance:

The District provides coverage for these insurances to its employees through its collective bargaining agreements. This coverage is paid at a fixed amount per employee. There is small increase of \$500 for 2021-22 based on actual expenditures.

Employee Benefits

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 9010.800	EMPLOYEES RETIREMENT	551,244	579,080	596,789	638,215	41,426	6.94%
A 9020.800	TEACHERS RETIREMENT	2,305,885	1,926,820	2,243,638	2,359,850	116,212	5.18%
A 9030.800	SOCIAL SECURITY	1,895,512	1,878,598	2,077,987	2,091,169	13,182	0.63%
A 9040.800	COMPENSATION	117,555	121,412	131,915	134,553	2,638	2.00%
A 9045.800	LIFE INSURANCE	25,800	25,823	25,500	26,000	500	1.96%
A 9050.800	UNEMPLOYMENT INSURANCE	1,731	13,890	20,000	20,000	0	0.00%
A 9055.800	DISABILITY INSURANCE	60,054	54,310	70,000	70,000	0	0.00%
A 9060.100	Medical Buyback			166,000	164,000	-2,000	-1.20%
A 9060.800	HEALTH INSURANCE	4,369,558	2,502,643	2,670,145	2,696,011	25,866	0.97%
A 9060.801	RETIREE HEALTH INSURANCE		1,915,790	1,949,315	1,892,927	-56,388	-2.89%
A 9070.800	DENTAL INSURANCE	279,884	268,706	312,120	318,300	6,180	1.98%
A 9080.800	OTHER	67,859	92,500	70,000	70,000	0	0.00%
Total Employee Benefits		9,675,084	9,379,572	10,333,409	10,481,025	147,616	1.43%

Other Benefits:

The District's contributions to 403b Plans per collectively bargained or negotiated employee contracts with its administrators are accounted for in this category and are budgeted with no increase.

Administrative Budget Section

Board of Education Summary

The Briarcliff Manor Union Free School District Board of Education is a corporate body consisting of five (5) members who are elected by residents of the District and serve three (3) year terms. One member is elected by the Board at its re-organizational meeting held in July to serve as president and one member as vice president. The president is chief spokesperson for the Board. The vice president exercises the duties of the president in case of that officer's absence or disability. The Board oversees and manages the District's affairs, personnel and property, and is ultimately responsible for the education of children residing in the District.

This year's school board election features a vote on two Board of Education vacancies, both for a 3-year term beginning July 1, 2021 through June 30, 2024.

The funds required by the Board of Education include the membership cost of local, state and other regional school board associations. Other costs consist of:

- Board-sponsored activities
- Supplies and materials
- Contractual costs
- BOCES services
- District clerk costs
- Annual school election costs (plus a possible referendum vote)
- Long-range planning consulting

The cost for these Board of Education expenses is estimated to be \$88,899 in 2021-2022, which is a \$753 increase from the 2020-21 budget.

School districts in New York are the only governmental units required to place their annual budgets up for a public vote. This is an unfunded mandate thus the administrative expense to facilitate an annual budget vote and school board member election must be absorbed by the general fund of the school district.

Board of Education

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 1010.160	Non-instructional Salary	0	0	510	520	10	2.00%
A 1010.400	CONTRACTED SERVICES	14,651	16,928	18,054	18,250	196	1.09%
A 1010.402	LEGAL NOTICES ADS	4,734	1,133	9,000	9,000	0	0.00%
A 1010.404	CONFERENCES	3,369	2,454	2,550	2,550	0	0.00%
A 1010.405	POLICY HANDBOOK	850	3,400	1,020	1,020	0	0.00%
A 1010.450	SUPPLIES	1,450	645	2,040	2,040	0	0.00%
A 1010.455	Board of Education Refreshments	85		510	510	0	0.00%
A 1010.490-04	BOCES SVCES - BOARD OF ED	17,486	10,500	19,000	19,000	0	0.00%
Board of Education		42,625	35,059	52,684	52,890	206	0.39%
A 1040.160	DISTRICT CLERK SALARY	18,708	19,082	19,482	19,853	371	1.91%
A 1040.400	DISTRICT CLERK'S OFFICE - CONTRACTUAL	2,631	525	1,020	1,033	13	1.23%
District Clerk		21,339	19,607	20,502	20,886	384	1.87%
A 1060.400	ANNUAL MTG- ELECTION & VOTE SERV	6,340	10,901	13,260	13,423	163	1.23%
A 1060.450	Supplies	1,553	185	1,500	1,500	0	0.00%
A 1060.455	Annual Vote/Election Refreshments	169	72	200	200	0	0.00%
District Meeting		8,062	11,158	14,960	15,123	163	1.09%
Total Board of Education		72,025	65,824	88,146	88,899	753	0.85%

Central Office Summary

The Briarcliff Manor Union Free School District central office consists of:

- Office of the Superintendent of Schools
- School Business Office
- Office of Curriculum & Human Resources

The Superintendent of Schools is the chief executive officer of the School District and its educational system. The Superintendent is not a member of the Board of Education, but does have the right to speak on all matters that are before the Board for consideration. The Superintendent is granted broad powers with respect to the day-to-day operation and management of the District and its affairs.

The District's school business office has responsibility for all financial and non-instructional management operations. The Department's primary functions include:

- Preparation and management of the District's annual budget
- Audit and accounting services including fixed asset management
- Employee payroll and benefits administration
- Facilities management and construction
- Pupil transportation
- School food service

Central office costs are increasing in 2021-2022. The anticipated contractual increase is \$127,853 or 12.49%. This is primarily due to the addition of an Assistant Business Manager; a position that has long been discussed and needed in the business office.

The District's treasurer plays a critical role in audit compliance for the District and is accounted for in this area as are the expenses associated with all audit related expenses. The District undergoes annual Internal and External audits as well as services provided by a board appointed claims auditor who, as a third party reviews all purchases to assure that proper procedures are followed before a check is issued.

Central Administrators & Business Office

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 1240.150	INSTRUCTIONAL SALARIES	284,092	292,102	303,790	309,421	5,631	1.85%
A 1240.160	NONINSTRUCTIONAL SALARIES	92,496	99,000	100,940	102,919	1,979	1.96%
A 1240.400	CONTRACTUAL SERVICES	1,500	1,698	2,040	3,000	960	47.06%
A 1240.403	CONFERENCE & TRAVEL	0	307	1,530	1,549	19	1.23%
A 1240.404	SUP'TS Misc. Services	1,225	529	1,530	1,549	19	1.23%
A 1240.450	SUPPLIES	3,553	842	2,040	2,040	0	0.00%
A 1240.452	BOOKS & PERIODICALS	0	170	305	305	0	0.00%
A 1240.455	Office of Superintendent Refreshments	1,167	936	2,000	2,000	0	0.00%
Chief School Administrator		384,032	395,585	414,175	422,783	8,608	2.08%
A 1310.150	INSTRUCTIONAL SALARIES	227,286	225,000	225,000	223,380	-1,620	-0.72%
A 1310.160	NONINSTRUCTIONAL SALARIES	197,516	201,838	206,329	319,786	113,457	54.99%
A 1310.200	EQUIPMENT	0	6,567	8,670	8,670	0	0.00%
A 1310.401	CONTRACTUAL	38,217	35,146	42,850	43,377	527	1.23%
A 1310.403	REPAIRS & SERVICE CONTRACTS	4,719	5,332	7,200	7,289	89	1.23%
A 1310.404	CONFERENCES & WORKSHOPS	460		3,100	4,000	900	29.03%
A 1310.409	Legal Notices	1,022	396	2,000	2,025	25	1.23%
A 1310.450	SUPPLIES	12,601	5,845	13,000	13,000	0	0.00%
A 1310.490-04	BOCES	91,322	84,715	101,300	107,168	5,868	5.79%
Business Administrator		573,143	564,838	609,449	728,694	119,245	19.57%
Total Central Admin. and Bus. Office		957,176	960,423	1,023,624	1,151,476	127,853	12.49%

Auditing and Treasurer

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 1320.400	AUDITING SERVICES	75,828	48,808	74,000	74,910	910	1.23%
A 1325.160	School District Treasurer	135,988	144,500	147,366	150,289	2,923	1.98%
A 1325.161	Deputy Treasurer	5,000	5,100	5,304	5,254	-50	-0.94%
A 1325.402	Contractual Services	562	573	615	623	8	1.23%
Total Auditing and Treasurer		217,378	198,981	227,285	231,076	3,791	1.67%

Legal, Personnel and Public Information Summary

Contained in this functional area are costs related to the following areas of school business:

- Legal counsel
- Personnel and recruitment
- Records Management
- Public Information

Included in this budget are funds to support legal services related to support day to day operations, collective bargaining representation and tax certiorari representation. Also included in these categories are the expenses related to the recruitment of personnel, records management and District communications via its website, newsletters and electronic mail.

Overall costs are expected to increase \$99,259 or 25.31%. The increase is primarily due to costs associated with the addition of a Director of Human Resources position and the movement of HR related software from existing technology codes to BOCES codes in order to take advantage of BOCES state aid funding.

Legal, Personnel Records & Public Information

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 1420.400	ATTORNEY (CONTRACTUAL)	144,335	140,253	145,000	146,784	1,784	1.23%
Legal		144,335	140,253	145,000	146,784	1,784	1.23%
A 1430.160	H. R. & PERSONNEL SPECIALIST	60,177	0	67,000	173,000	106,000	158.21%
A 1430.400	HUMAN RESOURCES CONTRACTUAL SERVICES	27,753	32,677	40,300	6,540	-33,760	-83.77%
A 1430.450	Material & Supplies HR	497	458	500	500	0	0.00%
A 1430.490-04	BOCES	16,439	14,708	20,500	44,952	24,452	119.28%
Personnel		104,866	47,843	128,300	224,992	96,692	75.36%
A 1460.450	RECORDS MANAGEMENT - SUPPLIES	0	0	200	200	0	0.00%
A 1460.490	RECORDS MANAGEMENT - BOCES SVCES	15,373	16,299	19,000	19,747	747	3.93%
Records Management Office		15,373	16,299	19,200	19,947	747	3.89%
A 1480.400	PUBLIC RELATIONS SERVICES	7,150	0	3,000	3,037	37	1.23%
A 1480.450	PUBLICATIONS,SUPPLIE S ETC.	30	30	8,000	8,000	0	0.00%
A 1480.490-04	BOCES	75,900	75,630	88,700	88,700	0	0.00%
Public Information Services		83,080	75,660	99,700	99,737	37	0.04%
Total Legal, Personnel Records & Public Information		347,654	280,055	392,200	491,459	99,259	25.31%

Security Summary

The District currently employs nine school monitors who provide access control at all three buildings during school hours and in the afternoons and evenings, as required. All visitors are required to stop at guard booths to gain access to the grounds. Building visitors are required to sign in. The increase in the 2021-2022 budget of \$13,439 is due to contract increases.

Security

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 1622.160	Security	78,249	79,632	87,724	91,039	3,315	3.78%
A 1622.160--0-4	Special Events Security/Supervision	38,417			0	0	0.00%
A 1622.160-01	SECURITY/ SUPERVISION - TODD		115,581	112,300	77,111	-35,189	-31.33%
A 1622.160-02	SECURITY/ SUPERVISION - MS		52,405	30,000	75,061	45,061	150.20%
A 1622.160-03	SECURITY/ SUPERVISION - HS		97,427	111,500	111,751	251	0.23%
A 1622.161-01	SPECIAL EVENTS/ SECURITY/ SUPERVISION OT - TODD		13,489	13,000	13,000.00	0	0.00%
A 1622.161-02	SPECIAL EVENTS/ SECURITY/ SUPERVISION OT - MS		1,641	5,000	5,000.00	0	0.00%
A 1622.161-03	SPECIAL EVENTS/ SECURITY/ SUPERVISION OT - HS		10,884	13,000	13,000	0	0.00%
A 1622.400	SECURITY CONTRACTUAL	228			0	0	0.00%
A 1622.450	SECURITY SUPPLIES			1,000	1,000	0	0.00%
Total Security		116,894	371,059	373,524	386,963	13,439	3.60%

Copying & Mailing

Central Data Processing:

Costs associated with non-instructional technology personnel and the student data system are budgeted in this area. The increase of \$242,437 is primarily due to the addition of new technology staff and moving previously financed technology equipment funds into a centralized, district account.

Other Charges:

Central services include assessments that relate to the District's general and legal liability insurance, tax certiorari settlements that fall outside of reserve parameters, public water service and BOCES administrative and capital charges. Other central services costs will increase by \$17,943, or 3.08% in 2021-2022 mainly due to increase in BOCES administrative costs. BOCES administrative and capital costs are determined by the Putnam/Northern Westchester BOCES and are a function of BOCES' internal costs (non-program, retiree and capital) and the Briarcliff Manor School District's enrollment (RWADA).

The District is a member of the New York Schools Insurance Reciprocal and premiums are expected to increase by \$13,020 or 6% based on the changes in the commercial insurance market.

Central Services and Other Charges

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 1670.490	BOCES SVCES - CENTRAL PRINTING- MAILING	10,899	2,256	22,500	22,500	0	0.00%
	Central Printing & Mailing	10,899	2,256	22,500	22,500	0	0.00%
A 1680.160	Database processing	634,625	619,839	700,944	806,975	106,031	15.13%
A 1680.200	EQUIPMENT-DISTRCT WIDE	0	0	0	136,406	136,406	-%
A 1680.400	CONTRACTUAL- DISTRICT WIDE	56,739	14,166	56,100	30,000	-26,100	-46.52%
A 1680.401	DP CONTRACTUAL	0	0	0	0	0	-%
A 1680.450	SUPPLIES-DISTRICT WIDE	2,200	416	2,255	3,000	745	33.04%
A 1680.460	SERVICE CONTRACTS- DISTRICT WIDE	0	0	0	0	0	0.00%
	Central Data Processing	693,564	634,421	759,299	976,381	217,082	28.59%
A 1910.400	INSURANCE	204,757	214,813	230,020	239,520	9,500	4.13%
A 1920.400	SCHOOL ASSOCIATION DUES	7,011	4,152	25,500	25,814	314	1.23%
A 1930.400	JUDGMENT AND CLAIMS	176,211	108,331	20,000	20,246	246	1.23%
A 1950.400	SEWER ASSESSMENT	36,238	34,912	40,800	41,302	502	1.23%
A 1981.490-04	BOCES	246,629	254,915	258,200	264,000	5,800	2.25%
A 1983.490-04	BOCES	16,388	23,602	27,646	29,473	1,827	6.61%
	Total Central Services and Other Charges	1,391,697	1,277,401	1,383,965	1,619,236	235,271	17.00%

Curriculum & Instruction

The area of curriculum and instruction reflects a commitment by the District to the development and support of a rigorous academic curricula as well as an investment in the administrative support necessary to ensure diligent program implementation and supervision.

The increased accountability of every school district for student achievement required by federal and state mandates gives rise to costs to support the NYS Testing in Grades 3-8 in English Language Arts and Math, district participation in NYS Reporting and Data Warehousing and the development of common core curricula aligned with NYSED Standards.

The curriculum and instruction budget supports the following:

- Administrative expenses associated with District curricular needs;
- Expenses related to stipends for department chairpersons and curriculum leadership;
- Procurement of professional materials related to curriculum development; and
- BOCES expenses related to testing, data compilation and reporting.

The 2021-2022 budget for this area is \$645,398, which is an increase of \$203,286. The addition of a Director of Instruction & Curriculum is the primary reason for the increase in the budget. This position will allow for greater alignment in our instructional programming from K - 12 with a dedicated focus on the curriculum and how it's delivered to students.

Maintaining the District-wide commitment to standards-based curriculum, and development of data-driven instruction will continue to be the focus of building-level leaders and teachers during the school year under the supervision of the superintendent of schools.

Curriculum & Instruction

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 2010.15	Instructional Salaries	475,038	229,510	220,000	404,350	184,350	83.80%
A 2010.4	Contractual & Other	64,687	68,850	112,100	114,848	2,748	2.45%
A 2010.45	Materials & Supplies	3,437	1,966	6,000	6,000	0	0.00%
A 2010.49	BOCES Services	190,345	112,640	104,012	120,200	16,188	15.56%
Total Central Services and Other Charges		733,506	412,966	442,112	645,398	203,286	45.98%

Supervision & In-Service Training

Supervision

This functional area includes salaries and expenditures of all administrative directors, building principals, assistant principals and secretarial support for the District's school buildings and offices. The building administration provides overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student.

The building administration focuses upon students, first and foremost; coordinates school activities; supervises staff; provides support for curriculum and instruction; ensures appropriate student safety, discipline, and guidance; maintains records; involves parents in their children's education; promotes positive school-community relations; and allocates building resources.

Supervision costs are projected to decrease by \$184,437 or 10.32% in 2021-2022. This decrease is due to staff retirements.

Research & Planning

The District periodically uses Western Suffolk BOCES to study and produce annual enrollment studies used in Long-Range Planning and budget forecasts.

Administrative Supervision & In-Service Training

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 2020.15	Instructional Salaries	1,101,158	1,152,303	1,217,998	1,173,076	-44,922	-3.69%
A 2020.16	Non-Inst. Salaries	462,893	477,745	492,752	350,948	-141,804	-28.78%
A 2020.4	BOCES Services	13,706	20,468	22,260	23,560	1,300	5.84%
A 2020.45	BOCES Services	37,467	37,286	54,400	55,389	989	1.82%
Supervision - Regular School		1,615,224	1,687,802	1,787,410	1,602,973	-184,437	-10.32%
A 2060.49	BOCES Services	0	0	1,300	1,300	0	0.00%
Research, Planning & Evaluation		0	0	1,300	1,300	0	0.00%
Total Supervision		1,615,224	1,687,802	1,788,710	1,604,273	-184,437	-10.31%

Program Budget Section

Instructional Summary

This category includes salaries for faculty and staff dedicated to regular instruction and student success. Other instructional expenses necessary to support mandated common core curriculum requirements across all grade levels and disciplines are also included here.

The Briarcliff Manor Union Free School District will employ 136 faculty members allocated across grades K-12 in 2021-2022. The District's goal is to ensure that each child receives instruction that meets or exceeds New York State Standards by curriculum and grade level.

Elementary students develop critical thinking and analytical skills. Through literacy instruction in language arts, mathematics, social studies, science, health, technology and physical education each child's curriculum is enriched, and each student develops cultural and creative skills through art, music, and supplemental programs.

At the secondary level, New York State Standards are being met or exceeded throughout the District. AP courses, electives, art, music and physical education programs as well as academic intervention services and Regents preparation at all levels, are embedded throughout the curriculum.

Other instructional costs absorbed in this category are building-level expenses related to equipment/furniture, supplies and materials, textbooks and contractual obligations. These costs represent the building principals' requests for 2021-2022.

Other financial obligations of the District contained in this category are:

- Building specific curriculum development activities
- BOCES instructional services

Total instructional area costs will increase by \$20,218 or 0.13% in 2021-2022. Increases in requests to outfit four classrooms at each school with new flexible seating and furniture are offset by the reduction of three teaching positions through attrition as a result of three retirements. Textbook requests, BOCES services and outside tuition are also reflected in the increase.

Instructional - Regular School

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A2110.12a	Teacher Salaries, Full Day K-3	3,909,542	3,845,528	4,058,291	4,017,822	-40,469	-1.00%
A2110.12b	Teacher Salaries 4-6	1,521,207	1,570,000	1,473,578	1,542,097	68,519	4.65%
A2110.13	Teacher Salaries, 7-12	9,249,193	9,508,721	9,195,311	9,333,209	137,898	1.50%
A2110.14	Substitute Teacher	193,021	214,970	278,000	278,000	0	0.00%
A2110.16	Noninstructional Salaries	395,519	120,381	149,556	160,905	11,349	7.59%
A2110.2	Equipment	16,419	12,299	397,706	396,904	-802	-0.20%
A2110.4	Contractual And Other	60,355	25,475	135,430	110,451	-24,979	-18.44%
A2110.45	Materials And Supplies	120,274	120,112	147,456	131,737	-15,718	-10.66%
A2110.471	Tuition Paid To Public Dists In Nys	2,397	2,434	3,000	3,000	0	0.00%
A2110.48	Textbooks	104,583	61,023	124,791	117,785	-7,005	-5.61%
A2110.49b	Other Boces Services - Non Lep	189,995	123,244	181,600	181,600	0	0.00%
Total Instructional - Regular School		15,762,506	15,604,186	16,144,718	16,273,510	128,792	0.80%

Special Services & Occupational Education Services Summary

The education of children with disabilities is governed by the following statutes and their accompanying regulations:

- The **Reauthorized Individuals with Disabilities Education Act (IDEA 2004)** which imposes on school districts, among other mandates, an obligation to provide all children with disabilities a free and appropriate public education in the least restrictive environment.
- **Section 504 of the Rehabilitation Act of 1973** and the **Americans with Disabilities Act (ADA) of 1990** which prohibit discrimination on the basis of disability.
- **Article 89 of the New York State Education Law and Part 200 of the Commissioner's Regulations** which are also the vehicles that implement federal law governing the rights of children with disabilities in New York State.

The Briarcliff Manor Union Free School District must provide all eligible resident children with disabilities a free and appropriate public education in the least restrictive environment that meets their needs as set forth in the child's individualized education program (IEP). The District has met its obligation to comply with these laws and has/will have served the following numbers of school-age children with disabilities which include pre-school.

Special Education Student Enrollment

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Proj.
172	160	160	142	132	132

For 2021-2022 it is anticipated that 132 Briarcliff Manor Union Free School District students, or about 9.6% of the total District's student body will be classified with special needs as identified by the committee on special education (CSE). In 2020-21 there are 111 students in CSE (school age 5-21), and 21 CPSE (3-5 preschool) totaling 132 students.

Occupational Education services are provided through the Putnam/ Northern Westchester BOCES. Examples of programs available for students are construction, culinary arts, computer graphics and automotive. This expense is expected to increase \$10,590 from 2020-21.

Overall the expected costs for Special and Occupational Education Services programs will decrease by \$447,637, or 7.91% in 2021-2022. This decrease is attributed to staff retirements and lowered anticipated tuition paid to other districts.

Special Services & Occupational Education

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A2250.15	Instructional Salaries	2,838,563	2,701,171	3,031,084	2,927,355	-103,729	-3.42%
A2250.16	Noninstructional Salaries	297,591	276,895	319,326	250,754	-68,571	-21.47%
A2250.2	Equipment	0	2,215	10,000	12,000	2,000	20.00%
A2250.4	Contractual And Other	80,002	40,290	117,000	106,500	-10,500	-8.97%
A2250.45	Materials And Supplies	18,810	9,603	18,000	9,500	-8,500	-47.22%
A2250.471	Tuition Paid To Public	1,446,283	1,758,485	1,613,514	1,477,443	-136,071	-8.43%
A2250.48	Textbooks	0	0	4,000	4,000	0	0.00%
A2250.49	BOCES Services	481,551	420,346	454,779	320,924	-133,855	-29.43%
Programs - Students w/ Disabilities		5,162,799	5,209,005	5,567,703	5,108,476	-459,227	-8.25%
A 2280.490-04	BOCES OCCUPATIONAL ED.	88,911	74,460	88,705	99,295	10,590	11.94%
Occupational Education		88,911	74,460	88,705	99,295	10,590	11.94%
A 2330.480	TEXTBOOKS PRIVATE SCHOOLS	3,456	3,670	4,000	5,000	1,000	25.00%
Teaching - Private Schools		3,456	3,670	4,000	5,000	1,000	25.00%
Total Special Services & Occupational Education		5,255,166	5,287,135	5,660,408	5,212,771	-447,637	-7.91%

Library/Technology Summary

The primary objective of the District's instructional technology plans in the Briarcliff Union Free School District is to support the continued integration of technology and information literacy into curriculum, instruction, professional development, and information management to impact and expand the scope, quality, and richness of all educational programs.

Recognizing that the presence of technology permeates the fabric of an intellectual and creative life, the District is committed to creating a learning environment that anticipates and responds to the demands of the world for which we prepare our students.

Briarcliff 2.0 is a 1 student: 1 device initiative to deliver technology directly into the hands of students & teachers so that they may take greater advantage of district resources and we may improve student learning outcomes.

The combined library/technology budget for 2021-2022 is projected to decrease by \$190,906 or 9.57%. The decrease is due to a shift in technology equipment budgeting. There is a BOCES Installment Purchase Agreement retiring and the majority of that funding will now be captured in both Central Services and Debt Service. Contractual increases are a result of moving telephony and internet circuit services from BOCES to directly with the vendor as well as increased need for digital subscriptions and software. Also included are the following for 2021-2022:

- Instructional technology support services
- Outsourced technology support services
- Curriculum mapping
- District Wide print management

These and other budgeted items will assist to support continued instructional technology development: provide an adequate and reliable infrastructure; timely resolution of technical problems; equitable access to hardware and software resources; well-designed ongoing professional development; and technology integration throughout the District. The proposed technology budget will advance efforts to integrate technology to extend and enrich curricula, and improve the manner in which instruction is delivered.

Library/Technology & Computer Instruction

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A2610.15	Instructional Salaries	258,315	266,293	273,241	285,611	12,370	4.53%
A2610.4	Contractual And Other	831	826	900	900	0	0.00%
A2610.45	Materials And Supplies	6,014	5,848	6,825	6,825	0	0.00%
A2610.46	School Library A/V Loan	22,078	22,184	23,000	23,000	0	0.00%
A2610.49	Boces Services	39,825	41,825	41,000	45,784	4,784	11.67%
School Library & Audio/Visual		327,063	336,975	344,966	362,120	17,154	4.97%
A2630.15	Instructional Salaries	0	0	0	0	0	-%
A2630.2	State-Aided Computer Hdware - Purchase	59,183	14,068	104,076	50,000	-54,076	-51.96%
A2630.4	Contractual & Other (Not Aide Lease)	103,027	232,626	190,391	428,252	237,860	124.93%
A2630.45	Materials And Supplies	159,866	159,743	168,450	190,000	21,550	12.79%
A2630.46	State-Aided Computer Software	180,727	122,224	121,298	205,589	84,290	69.49%
A2630.49	Boces Services	1,321,435	1,172,156	1,065,424	567,739	-497,685	-46.71%
Computer Assisted Instruction		1,824,238	1,700,818	1,649,639	1,441,579	-208,060	-12.61%
Total Library/Technology		2,151,301	2,037,794	1,994,605	1,803,699	-190,906	-9.57%

Guidance/Health Services Summary

The elementary, middle and high school counselors in the guidance and counseling department address the academic, personal/social and career development needs of all students by designing, implementing, evaluating and enhancing a comprehensive school counseling program that promotes student success. Counselors provide proactive leadership that engages all stakeholders in the delivery of programs and services to assist and work with students to support their goals and maximize success as they prepare for their role in the ever-changing 21st century.

The guidance program is delivered through:

- Guidance designed to help students achieve desired competencies and to provide students with developmentally appropriate knowledge and skills.
- Individual student planning to help students establish personal, academic and career goals to include understanding of self and others, and assessment of strengths, weaknesses, talents and skills.
- Academic planning that aligns with post high school and career goals.
- Responsive services that consist of prevention, intervention and advocacy at the systemic level.
- Consultation with parents, teachers, other educators and community resources

In addition, counselors facilitate educational evening programs and in-school seminars related to developmental needs and college and career planning. The department is responsible for assisting students in registering for college related exams and assisting students with disabilities in acquiring accommodations for college related exams.

The guidance portion of the budget will increase by \$16,701 for 2021-2022 due to contractual increases.

The health services portion of the budget is projected to increase by \$8,564, or 1.95%. Also budgeted for in this area are health services provided to Briarcliff Manor students who attend private schools in other districts. The school physician is also budgeted for in this department.

Guidance & Health Services

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A2810.15	Instructional Salaries	720,116	687,102	706,459	723,254	16,795	2.38%
A2810.16	Noninstructional Salaries	78,538	79,922	82,434	84,415	1,981	2.40%
A2810.4	Contractual And Other	0	0	3,000	1,000	-2,000	-66.67%
A2810.45	Materials And Supplies	6,729	5,419	8,400	8,325	-75	-0.89%
Guidance - Regular School		805,384	772,442	800,293	816,994	16,701	2.09%
A2815.16	Noninstructional Salaries	306,620	292,865	305,204	310,154	4,950	1.62%
A2815.2	Equipment	994	0	0	0	0	-%
A2815.4	Contractual And Other	102,830	93,346	117,350	121,654	4,304	3.67%
A2815.45	Materials And Supplies	21,851	15,022	16,910	16,220	-690	-4.08%
Health Services - Regular School		432,295	401,233	439,464	448,028	8,564	1.95%
Total Guidance & Health Services		1,237,679	1,173,675	1,239,757	1,265,022	25,265	2.04%



Psychological & Social Services Summary

The district employs six total psychologists and social workers for its 1,339 anticipated student population. Spending in these areas are primarily dedicated to the salaries of these individuals. The district also contracts with an outside agency to provide specific counseling services for middle and high school students. The total budget for these areas is \$689,179 for 2021-2022 or an increase of 7.39%.

Psychological and Social Services

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A2820.15	Instructional Salaries	428,074	426,505	444,840	484,038	39,198	8.81%
A2820.45	Materials And Supplies	618	1,853	1,500	1,500	0	0.00%
Psychological Services		428,692	428,358	446,340	485,538	39,198	8.78%
A2825.15	Instructional Salaries	68,977	68,058	74,238	80,641	6,403	8.62%
A2825.4	Contractual And Other	65,425	79,086	121,205	123,000	1,795	1.48%
Health Services - Regular School		134,402	147,144	195,443	203,641	8,198	4.19%
Total Guidance & Health Services		563,093	575,502	641,783	689,179	47,396	7.39%

Interscholastic Athletics and Co-Curricular Summary

The co-curricular and interscholastic athletics programs are important parts of the overall education program for Briarcliff Manor's young men and women. All students are encouraged to take advantage of these exciting programs. The investment in this program enhances school spirit and morale. It does this by allowing students to work and play harmoniously with others, by promoting constructive use of their leisure time, by developing leadership traits and by furthering their athletic and vocational interests as well as developing new ones.

The Co-Curricular budget is increasing by \$1,050 or .32% because of minor adjustments in anticipated need for both contracts and supplies for next year.

During the 2020-21 school year, the Briarcliff Manor interscholastic athletic program budget supports the participation of 772 student athletes playing on 53 different teams in 22 sports programs. Overall participation was down as compared to previous years due to restrictions because of COVID-19. However, the number of participants are expected to increase to typical levels in the 2021-2022 school year as restrictions are lifted.

The interscholastic athletics budget will increase by \$631,445 or 2.99% for 2021-2022. The increases are primarily due to salary increases, official fees, league fees, team mergers, and for the replacement safety equipment. The budget supports the LocalLive service so that parents can watch many home games online. The 2021-22 budget also includes security for playoff games.

Co-Curricular & Athletics

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A2850.15	Instructional Salaries	285,092	240,488	267,000	267,938	938	0.35%
A2850.4	Contractual And Other	17,974	13,055	36,620	37,182	562	1.53%
A2850.45	Materials And Supplies	8,402	5,415	21,700	21,250	-450	-2.07%
Co-Curricular - Regular School		311,468	258,957	325,320	326,370	1,050	0.32%
A2855.15	Instructional Salaries	535,765	531,143	583,285	592,370	9,085	1.56%
A2855.16	Noninstructional Salaries	125,618	123,750	126,552	132,001	5,449	4.31%
A2855.2	Equipment	26,888	25,058	37,819	43,940	6,121	16.19%
A2855.4	Contractual And Other	89,041	59,516	97,100	98,300	1,200	1.24%
A2855.45	Materials And Supplies	62,749	58,034	65,686	70,981	5,295	8.06%
A2855.49	BOCES Services	121,999	107,877	140,734	145,028	4,294	3.05%
Interscholastic Athletics - Regular School		962,058	905,378	1,051,175	1,082,620	31,445	2.99%
Total Co-Curricular & Athletics		1,273,526	1,164,335	1,376,495	1,408,990	32,495	2.36%

Pupil Transportation Summary

The Briarcliff Manor Union Free School District provides pupil transportation for all resident children who legally attend public, private or parochial schools that are between 1 to 15 miles from their homes, as specified by the current Board of Education Policy #5700.

Any resident, now living in the District, who applies for out-of-district transportation for their children on or before April 1 of each year will be provided with transportation (within mileage limits); the District does not accept late applications unless it is submitted by a new resident within 30 days of the date of residency.

All District transportation services are provided by a private bus company.

The Pupil Transportation budget for 2021-2022 is projected to increase by \$51,395, or 2.11% overall. The increase primarily relates to the anticipated contractual increases as a result of CPI. During the 2020-21 school year, 13 additional bus runs were added after the budget was adopted in order to accommodate social distances regulations. The District anticipates the ability to seat students in closer proximity for 2021-22.

The District must provide transportation for an estimated 128 resident students attending 28 different private and special education schools located outside of the District. The District contracts with a private school bus company to provide this service. In 2021-22 the estimated cost for this contract transportation is \$1,001,905. In-District transportation is also contracted with the same private school bus company. There are currently 1,332 students who are eligible to be transported to in-district schools at an estimated cost of \$1,177,733 for 2020-21. Services provided to students attending out-of-district schools located within 15 miles of their residence are mandated by state education law. Special Education schools may by law be located outside of the 15 mile radius.

Transportation

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A 5510.160	NON INSTRUCTIONAL SALARIES	39,930	40,940	41,715	42,525	810	1.94%
A 5510.400	TRANS. Contractual Services			3,060	3,122	62	2.03%
A 5510.405	Computerized Bus Routing	3,150	3,120	3,660	3,733	73	1.99%
In-District Services		43,080	44,060	48,435	49,380	945	1.95%
A 5540.4	FIELD TRIPS	51,474	24,852	65,020	67,000	1,980	3.05%
A 5540.4	CONTRACT IN DISTRICT	1,085,285	1,064,051	1,154,640	1,177,733	23,093	2.00%
A 5540.4	CONTRACT PRIVATE	949,655	938,508	982,260	1,001,905	19,645	2.00%
A 5540.4	ATHLETIC TRIPS	172,856	94,674	184,400	190,043	5,643	3.06%
A 5540.4	SUMMER TRANSPORTATION	6,241	7,012	7,200	7,289	89	1.23%
Out-of-District Services		2,265,511	2,129,097	2,393,520	2,443,970	50,450	2.11%
Total Transportation		2,308,591	2,173,156	2,441,955	2,493,349	51,395	2.10%

BOCES Services Summary

The Briarcliff Manor Union Free School District's use of Putnam/Northern Westchester and other BOCES services represents about 4.64% of the total proposed 2021-2022 Budget. The five major areas of services that the District subscribes to are:

- Technology support services including student and financial/data management services
- Instructional Support Services including curriculum development
- Special services for students with disabilities
- Occupational Education programs; and
- Athletic services including Section 1 and competition officials costs.

The District's decision to purchase these services from BOCES represents its belief that it is obtaining the highest quality service in these areas at a more reasonable cost than it could if it provided the services themselves or from another competing vendor.

At this time it is projected that the District will subscribe to \$2,132,456 in BOCES services during the 2021-2022 school year. This represents a reduction in the level of spending than was budgeted in 2020-2021 by \$541,944 due primarily to reductions of BOCES technical support for declining installment purchase agreements for technology. Technical support is now mainly done in-house, and computer equipment will be purchased directly from the vendors.

For every dollar spent on a BOCES aid eligible service the District receives approximately 30-66% back in BOCES aid revenues the following school year per current NY State law.

More information about BOCES services can be obtained at:

<http://www.pnwbores.org/>

BOCES Services

BOCES Service	Budget Code	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
Board of Education	1010.49	19,000	19,000	0	0.00%
Business Administration	1310.49	101,300	107,168	5,868	5.79%
Personnel Services	1430.49	20,500	44,952	24,452	119.28%
Records Management	1460.49	19,000	19,747	747	3.93%
Public Information Services	1480.49	88,700	88,700	0	0.00%
Operation of Plant	1620.49	40,000	40,000	0	0.00%
Printing & Mailing	1670.49	22,500	22,500	0	0.00%
BOCES Administration	1981.49	258,200	264,000	5,800	2.25%
Capital Expenses	1983.49	27,646	29,473	1,827	6.61%
Curriculum Development	2010.49	104,012	120,200	16,188	15.56%
Research & Planning	2060.49	1,300	1,300	0	0.00%
Regular Education	2110.49	181,600	181,600	0	0.00%
Special Education	2250.49	454,779	335,971	-118,808	-26.12%
Occupational Education	2280.49	88,705	99,295	10,590	11.94%
Library Services	2610.49	41,000	45,784	4,784	11.67%
Technology Services	2630.49	1,065,424	567,739	-497,685	-46.71%
Guidance Services	2810.49	0	0	0	-%
Health Services	2815.49	0	0	0	-%
Athletics	2855.49	140,734	145,028	4,294	3.05%
Transportation	5510.49	0	0	0	-%
Total BOCES Services		2,674,400	2,132,456	-541,944	-20.26%

Capital Budget Section

Operations & Maintenance Summary

The Operations & Maintenance (O&M) budget for 2021-2022 is projected to increase by \$88,691 or 2.28%.

The 2021-2022 budget funds the architectural fees, maintenance and repair projects, as well as continual maintenance. Plant Operations are increasing by 1.48%. This reflects the replacement of a plow truck and an increase of Districtwide improvement projects to work a smaller priority projects listed in the District's facilities study as part of the District's facilities planning.

The total District facilities square footage is currently at 367,500. District custodial personnel productivity will be 20,244 square feet per staff person in 2021-2022 similar to 2020-2021. Contracted personnel will be 29,767 square feet per person.

Day shift custodians do set-ups, internal deliveries, building repairs, cleaning, grounds work and landscaping during the school day. District night custodians do cleaning and set-ups as well as breakdowns. Contractual cleaners do not do set-ups or breakdowns for events.

Operations and Maintenance

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A1620.16	Noninstructional Salaries	649,057	598,326	655,559	661,058	5,499	0.84%
A1620.2	Equipment	166,461	24,915	58,000	58,000	0	0.00%
A1620.4	Contractual And Other	1,566,469	1,225,424	1,771,289	1,792,300	21,012	1.19%
A1620.45	Materials And Supplies	60,070	68,673	69,350	81,350	12,000	17.30%
A1620.49	BOCES Services	38,786	25,955	40,000	40,000	0	0.00%
Operations of Plant		2,480,843	1,943,293	2,594,198	2,632,708	38,511	1.48%
A1621.16	Noninstructional Salaries	634,296	640,772	688,500	739,535	51,035	7.41%
A1621.2	Equipment	81,029	27,972	55,000	55,000	0	0.00%
A1621.4	Contractual And Other	342,952	397,950	437,139	439,285	2,146	0.49%
A1621.45	Materials And Supplies	90,256	97,936	120,000	117,000	-3,000	-2.50%
Maintenance of Plant		1,148,533	1,164,630	1,300,639	1,350,820	50,181	3.86%
Total Operations and Maintenance		3,629,376	3,107,923	3,894,837	3,983,528	88,691	2.28%

Debt Service Summary

In order to improve facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on the District's outstanding construction bond issues and the District's share of BOCES construction projects.

Scheduled in 2021-2022 is construction debt service of \$3,108,330. The primary driver for the large decrease is the completion of bond payments on a \$10.65 million capital project approved by voters in 2011. There are also serial leases now accounted for in debt service of \$458,355 for 2021-2022.

A bond for \$26.6 million will be on the ballot alongside the annual budget vote. This financing is not factored into the current debt service schedule but will be if the project is ultimately approved. The District's total debt service schedule for bond issues for the years 2020-2021 through 2029-2030 is provided below.

Debt Service Schedule

Fiscal Year Ending June 30th	Total Bond Principal	Total Bond Interest	Total Principal & Interest	Change from Previous Year
2021	3,050,000	309,880	3,359,880	-528,245
2022	2,575,000	281,129	3,108,330	-251,550
2023	1,262,000	196,800	1,458,800	-1,649,530
2024	800,000	157,350	957,350	-501,450
2025	820,000	137,725	957,725	375
2026	765,000	117,600	882,600	-75,125
2027	785,000	94,650	879,650	-2,950
2028	810,000	71,100	881,100	1,450
2029	830,000	46,800	876,800	-4,300
2030	730,000	21,900	751,900	-124,900
Total	12,427,000	1,434,934	14,114,135	

Debt Service

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A9711.6	Serial Bonds Principal-School	3,275,000	3,430,000	2,180,000	760,000	-1,420,000	-65.14%
A9711.7	Serial Bonds Interest - School	544,263	396,875	248,813	194,800	-54,013	-21.71%
Total Bonds - School		3,819,263	3,826,875	2,428,813	954,800	-1,474,013	-60.69%
A9713.6	Serial Bonds Principal-Boces	55,000	55,000	60,000	60,000	0	0.00%
A9713.7	Serial Bonds Interest - Boces	7,625	6,250	4,875	3,375	-1,500	-%
Total Bonds - BOCES		62,625	61,250	64,875	63,375	-1,500	-2.31%
A9731.6	Bond Anticipation Notes School	0	0	810,000	1,755,000	945,000	0.00%
A9731.7	Bond Anticipation Notes School	0	0	39,545	82,954	43,409	
Total Bond Anticipation Notes		0	0	849,545	1,837,954	988,409	116.35%
A9785.6	Installment Purchase Debt - Principal	59,266	213,928	195,886	438,246	242,359	123.72%
A9785.7	Installment Purchase Debt- Interest		8,874	26,915	20,109	-6,806	-25.29%
Total Serial Lease		59,266	222,801	222,801	458,355	235,554	105.72%
Total Debt Service		3,941,154	4,110,926	3,566,034	3,314,484	-251,550	-7.05%

Inter-Fund Transfers

School Lunch Fund:

Due to uncertainty surrounding COVID-19 and a lack of a “break-even” provision with the food service contractor, \$167,898.61 has been budgeted in order to cover any deficits incurred due to a lack of student participation. In order to replace failing equipment in the school cafeterias, a transfer to School Lunch Fund of \$15,000 is included for 2021-2022.

Special Aid Fund:

Also included in the 2021-2022 budget is \$50,000 to the special aid fund providing a 20% offset to summer school special education expenditures anticipated in July and August of 2021. The remaining 80% of funding is provided by the State Education Department and accounted for in the special aid fund.

Capital Fund:

This budget again includes a \$300,000 transfer to capital which will be used to complete security upgrades to the District campuses. The project would ensure the District is maintaining basis security protocols at our buildings, while providing the opportunity for expansion of future security measures through possible projects in the future. The utilization of the transfer to capital in 2021-22 will repair, improve, and expand the District’s electronic door access and camera system at each school.

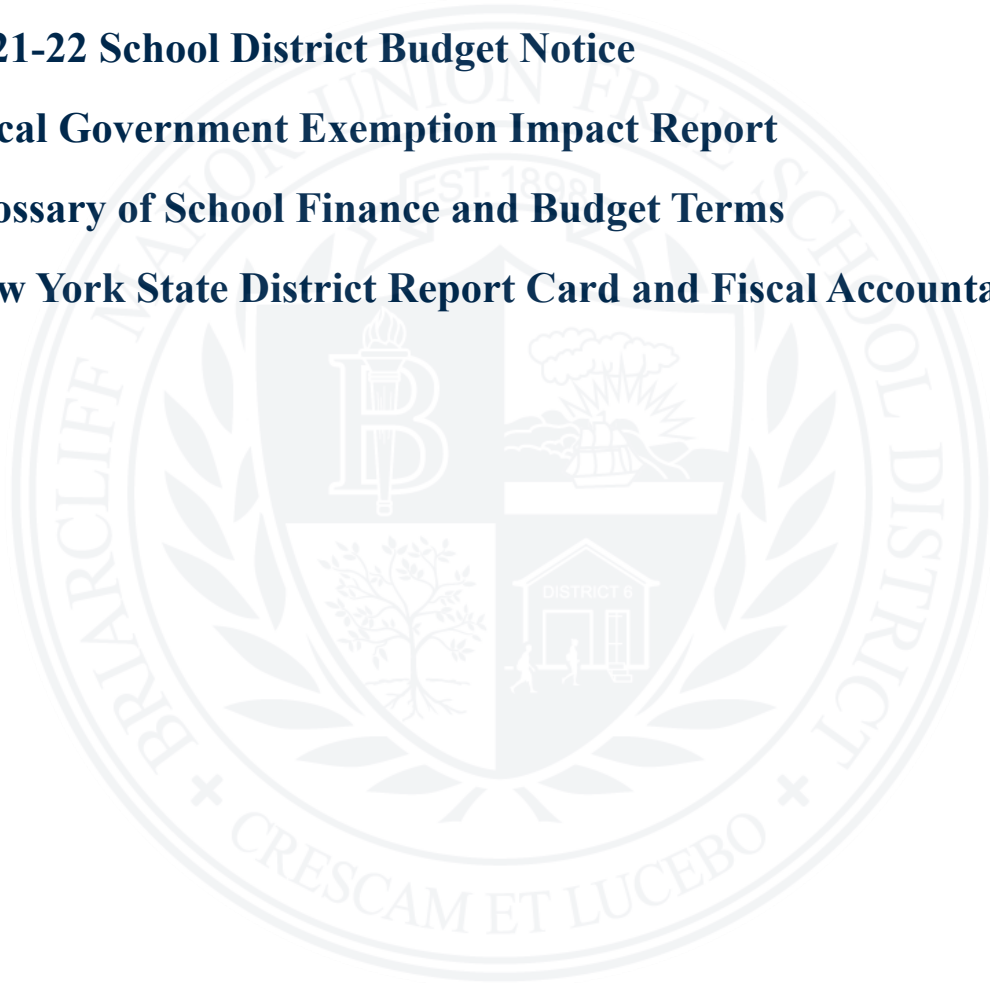
In 2019-20 these funds were used to complete the Todd Generator Project as well as athletic facility projects. In 2020-21 these funds were used to complete security upgrades on both campuses.

Inter-Fund Transfers

Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Budget to Budget	% Difference
A9901.93	Transfer To School Food	22,595		15,000	182,899	167,899	1,119.32%
A9901.95	Transfer To Special Aid	43,733	80,426	53,300	50,000	-3,300	-6.19%
A9950.9	Transfer To Capital Funds	300,000	300,000	300,000	300,000	0	0.00%
Total Guidance & Health Services		366,328	380,426	368,300	532,899	164,599	44.69%

Appendix

- 1. 2021-22 Tax Levy Limit Calculation**
- 2. Property Tax Report Card**
- 3. 2021-22 Administrative Compensation Information**
- 4. 2021-22 School District Budget Notice**
- 5. Local Government Exemption Impact Report**
- 6. Glossary of School Finance and Budget Terms**
- 7. New York State District Report Card and Fiscal Accountability**



2021-2022 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%

W.	Total Tax Levy Percentage Increase	4.45%
P.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)	\$44,970,791
	Eligible Prior Year Carryover	\$0
O.	Budget Year Pension Expense above 2% increase in rate	\$0
N.	Budget Year Capital Tax Levy	\$2,966,734
M.	Budget Year Torts and Judgements above 5% of Levy	\$0

2021-22 Property Tax Report Card

661402 - BRIARCLIFF MANOR UFDS

Contact Person: John J. Brucato

Telephone Number: 914-432-8116

	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)
Total Budgeted Amount, not Including Separate Propositions	53,381,866	53,692,283
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	43,055,000	43,696,931
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	43,055,000	43,696,931
F. Permissible Exclusions to the School Tax Levy Limit	2,964,909	2,966,734
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	40,091,507	42,004,057
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	40,090,091	40,730,197
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	1,416	1,273,860
Public School Enrollment	1,350	1,320
Consumer Price Index		1.23%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, include any carryover from 2020-21 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	4,699,672	6,021,987
Assigned Appropriated Fund Balance	2,148,761	1,202,000
Adjusted Unrestricted Fund Balance	2,288,465	2,147,691
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.29%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability	Legal Liability	To establish and maintain a program of reserves to cover liability claims incurred.	220,754.40	220,783.70	N/A
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	3,198,746.72	4,677,425.98	N/A
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	EBLAR- EMPLOYEE BENEFIT ACCRUED LIABILITY	For the payment of accrued 'employee benefits' due to employees upon termination of service.	573,513.70	416,985.96	N/A
Retirement Contribution	Retirement	To fund employer retirement contributions to the State and Local Employees' Retirement System	272,847.32	272,883.50	N/A
Other Reserve	TRS Reserve	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)	433,810.00	433,907.48	N/A

2021-2022 Administrative Compensation Information

Administrative Compensation Information

Title	Salary	Employee Benefits	Other Renumeration
Superintendent	288,058	65,874	6,000
Assistant Superintendent for Finance & Operations	223,380	59,535	5,000
Director of Pupil Personnel Services	202,313	57,471	5,000
Director of Technology	188,503	56,117	5,000
Middle School Principal	222,032	59,403	5,000
Elementary Principal	196,323	56,884	5,000
High School Principal	210,000	58,224	5,000
High School Assistant Principal	163,343	53,652	5,000
Middle School Assistant Principal	146,447	51,996	5,000

2021-2022 School District Budget Notice

Briarcliff Manor Union Free School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21	Budget Proposed for the 2021-22 School Year	Contingency Budget for 2021-22 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$53,381,866	\$53,692,283	\$52,850,352
Increase (decrease) for the 2021-22 school year		\$310,417	-\$531,514
Percentage Increase (decrease) in each proposed budget		0.58%	-1.00%
Change in the Consumer Price Index		1.23%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$43,055,000	\$43,696,931	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Levy	\$0	\$0	
E. Total School Year Tax Levy (A+B+C+D)	\$43,055,000	\$43,696,931	\$43,055,000
F. Permissible Exclusions to the School Tax Levy Limit	\$2,964,909	\$2,966,734	
G. School Tax Levy Limit, Excluding Levy for Exclusions	\$40,091,507	\$42,004,057	
H. Proposed School Year Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	\$40,090,091	\$40,730,197	
Difference:(G-H); (Negative Value Requires 60.0% Voter Approval)	\$1,416	\$1,273,860	
Administrative Component	\$7,126,609	\$7,747,259	\$7,646,762
Program Component	\$37,814,082	\$37,641,870	\$37,300,235
Capital Component	\$8,441,175	\$8,303,154	\$7,903,355
Statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law: The Board of Education will review the expenditure budget and make decisions on those items to be included based on Education Law Section 2023. The tax levy increase would be \$0 and non contingent items such as equipment and capital transfers would be removed in accordance with New York State Law.			
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)	Description		Amount
	Approval for Capital Projects and Related Financing for Projects		\$26,633,113
		Under the Budget Proposed for the 2021-22 School Year	
Estimated Basic STAR Exemption Savings ¹		\$1,728	

The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Briarcliff Manor UFSD, Westchester County, New York, will be held at the Todd Elementary School in said district on Tuesday, May 18, 2021 between the hours of 6:00 AM and 9:00 PM, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

at which time the polls will be opened to vote by voting ballot or machine.

held at the Todd Elementary School in said district on Tuesday, May 18, 2021 between the hours of 6:00 AM and 9:00 PM, prevailing time.

The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Briarcliff Manor UFSD, Westchester County, New York, will be

Estimated Basic STAR Exemption Savings ¹	\$1,728
	the 2021-22 School Year
	Under the Budget Proposed for

and may affect voter approval requirements)		
contingency budget and make decisions on those items to be included based on Education Law Section 2023.		
The tax levy increase would be \$0 and non contingent items such as equipment and capital transfers would be removed in accordance with New York State Law.		

Local Government Exemption Impact Report

NYS - Real Property System
County of Westchester

Assessor's Report - 2020 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/7/2021 13:13:06
Total Assessed Value 1,556,305,300

Equalized Total Assessed Value 1,556,305,300

School District - 554202 Briarcliff Manor

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	3	827,600	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	1	1,037,000	0.07
13650	VG - GENERALLY	RPTL 406(1)	40	37,848,300	2.43
14110	USA - SPECIFIED USES	STATE L 54	2	1,768,100	0.11
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	2,180,300	0.14
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	17,489,504	1.12
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	1,411,600	0.09
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	60,000	0.00
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	24	300,000	0.02
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.00
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	30	600,000	0.04
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	200,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	1,090,190	0.07
41834	ENHANCED STAR	RPTL 425	58	11,440,032	0.74
41854	BASIC STAR 1999-2000	RPTL 425	412	34,967,482	2.25
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	273,150	0.02
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	9	1,314,700	0.08
Total Exemptions Exclusive of System Exemptions:			607	111,513,258	7.17
Total System Exemptions:			9	1,314,700	0.08
Totals:			616	112,827,958	7.25

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Date: 4/12/2021 Time: 3:46 PM

Page: 1

Exemption Impact Report

Assessment Year: 2021

County: WESTCHESTER
SWIS Code: 5534

School Value Report (554202)

Municipality: MT. PLEASANT
Total Assessed Val: 10,941,363
Uniform Percentage: 1.37

Equalized Total Assessed Value = 798,639,635

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	14	4,505,839	0.56
13100	CTY OWNED	RPTL 406(1)	2	996,350	0.12
13500	TWN WITHIN	RPTL 406(1)	14	1,081,167	0.14
13650	VILLAGE OWN	RPTL 406(1)	4	598,540	0.07
13800	SCHOOL DIS	RPTL 408	3	65,956,204	8.26
14200	FOR GOV'T	RPTL 418	1	131,386	0.02
25110	RELIG PROP	RPTL 420-a	3	4,828,467	0.60
25120	EDUCATION	RPTL 420-a	1	131,240,875	16.43
25230	N/P IMPROV	RPTL 420-a	3	3,496,350	0.44
41120	WAR VET	RPTL 458-a	15	179,562	0.02
41124	WAR VET	RPTL 458-a	1	11,970	0.00
41130	COMBAT VET	RPTL 458-a	12	239,999	0.03
41134	COMBAT VET	RPTL 458-a	1	19,999	0.00
41140	DISABL VET	RPTL 458-a	2	70,875	0.01
41144	DISABL VET	RPTL 458-a	1	39,999	0.01
41730	AGRIC	Ag-Mkts L 306	3	379,562	0.05
41800	AGED-ALL	RPTL 467	3	953,503	0.12
41804	AGED- S	RPTL 467	1	229,051	0.03
41834	ENH STAR	RPTL 425	24	4,624,817	0.58
41854	BAS STAR	RPTL 425	297	24,497,080	3.07
47100	TELECOMM CELNG		1	72	0.00
Total Exemptions (No System EX's)			406	244,081,667	30.56
Total Exemptions (with System EX's)			406	244,081,667	30.56

Values have been equalized using the Uniform Percentage of Value.
The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Glossary of School Finance and Budget Terms

The glossary below provides a brief description of most of the school budgeting and financial accounting terms which may be used during the school budget hearings and in the budget document itself.

Assessed Valuation:

Assessed valuation is defined as the value of real property for the purpose of levying taxes.

Bond:

Money borrowed to pay for a school district expenditure. Typically, the money is used for capital expenditures, such as the construction or renovation of a building, although in some cases school districts also issue bonds for other large expenditures such as the repayment of back taxes in a certiorari settlement. By definition, a bond is a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Budget:

A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them. An underlying reason for a budget is the achievement of the school district's specified annual education goals.

Budget Cap:

Per New York State education law, in the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their spending increase at 120% of the Consumer Price index or 4%, whichever is lower. For more on this, see the definition of a contingent budget.

Capital Outlay:

An expenditure that results in the ownership, control, or possession of assets intended for continued use over long periods of time. These can include new buildings or building renovations and additions; new equipment (i.e. desks, computers, etc.).

Consumer Price Index (CPI):

An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period (also called the cost-of-living index). However, the CPI does not take into account many of the items that cause school district budgets to rise, such as the increasing cost of health insurance, liability insurance and retirement contributions.

Contingent Budget:

In the event it becomes necessary, a contingency budget is developed based on provisions of education law and Briarcliff Manor Board of Education policy. The School District budget for any school year or any part of such budget, or any proposition involving the expenditure of money for such school year, shall not be submitted for a vote of the qualified voters of the District more than twice in any school year. If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget and the tax levy cannot exceed the total tax levy of the prior year (0% levy growth).

Debt Service:

In order to build facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on the District's outstanding construction bond issues, District share of BOCES capital projects and tax anticipation notes.

Employee Benefits:

Fringe benefits costs paid by the district on behalf of employees. These amounts are not included in the gross salary. They are fringe benefits, and while not paid directly to employees, are a part of the cost of operating the school district. Employee benefits include the district cost for health insurance premiums, dental, life and disability insurance, Medicare, retirement and social security.

Equalization Rate:

In simple terms, an equalization rate represents the average level of assessment in each community. For example, an equalization rate of 80 means that, on average the property in a community is being assessed at 80% of its market value. The words "on average" are stressed to emphasize that that an equalization rate of 80 does not mean that each and every property is assessed at 80% of full value. Some may be assessed at lower than 80%, while others may be assessed at higher than 80%. Equalization rates are established by the New York State Board of Equalization and Assessment. School districts that comprise more than one city, town or village must use the equalization rate to determine the tax rates for each municipality. The purpose is to bring some semblance of equity to how the taxes are distributed in any one school district, so that ideally a home with a full market value of \$100,000 in one community will pay the same taxes as a home with a market value of \$100,000 in the next community, regardless of how those two homes are assessed. A district at full value assessment does not have an equalization rate.

Expenditure:

Payments of cash or transfer of property or services for the purpose of acquiring an asset or service.

Fiscal Year (FY):

A fiscal year is the accounting period on which a budget is based. The New York State governmental fiscal year runs from April 1 through March 31. The fiscal year for all New York counties and towns and for most cities is the calendar year. School districts in the State operate on a July 1 through June 30 fiscal year.

Fund Balance:

Reserved (restricted) fund balance is the portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for NYS Public Employees' Retirement, Reserve for Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements. Unreserved (unrestricted) fund balance is the residual amount of fund balance after all reserves have been taken into account. Unreserved fund balance consists of appropriated (assigned) fund balance and unappropriated (unrestricted) fund balance.

Appropriated (assigned) fund balance is the portion of unreserved fund balance that has been used to reduce taxes in the subsequent fiscal year. Unappropriated (unrestricted) fund balance is limited by Real Property Tax Law Section 1318 to an amount not to exceed 4% of the new year's budget.

Revenue:

Sources of income financing the operation of the school district generally grouped as tax or non-tax revenues.

Salaries:

The total amount paid to an individual, before deductions, for services rendered while on the payroll of the district. Normally salaries are set by provisions contained in a collective bargaining agreement.

Small Claims Assessment Review (SCAR):

Small Claims Assessment Review is the legal process by which a residential property owner can challenge the real estate tax assessment on their property in an attempt to reduce the property's assessment and real estate taxes.

School Tax Relief Program (STAR):

STAR, New York State's School Tax Relief Program, is a school property tax rebate program and a partial property tax exemption from school taxes. All New Yorkers who own and live in their home - whether it is a condominium, cooperative apartment, manufactured home, farm dwelling, apartment building or mixed-use property - are eligible for the STAR exemption on their primary residence.

State Aid:

State Aid is additional money that the state gives to districts, to be used in different areas, such as lowering the tax levy, etc. Until the state passes its budget, the district does not know exactly how much to expect in state aid, but school districts are still required to present their budgets to voters on the third Tuesday in May. To meet that mandate, a district has to estimate its state aid revenues unless the state budget is passed on time.

Supplies:

Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial/maintenance supplies, and computer software.

Tax Anticipation Note (TAN):

A [municipal bond](#), usually with a [maturity](#) of less than one year, issued on the assumption that the [debt](#) will be paid back with future tax revenue. School districts issue tax anticipation notes usually at the start of a fiscal year to maintain appropriate cash flow to pay immediate or time sensitive obligations.

Tax Base:

The assessed value of local real estate that a school district may tax for yearly operational monies.

Tax Certiorari:

The legal process by which a commercial property owner can challenge the real estate tax assessment on a given property in attempt to reduce the property's assessment and real estate taxes.

Tax Levy:

The total sum of operating funds to be raised by the school district after subtracting out all other non-property revenues including state aid. The tax levy is used to determine the tax rate for property owners in each of the cities, towns or villages that a school district may be comprised of.

Tax Rate:

The amount of tax paid for each \$1,000 of assessed value of property. In districts that cover just one municipality, the tax rate is figured simply by dividing the total assessed property value by 1,000 and then dividing that again into the tax levy (the amount of money to be raised locally). In districts that encompass more than one municipality, the formula for figuring the tax rate is more complicated. It involves assigning a share of the total tax levy to each municipality and applying equalization rates to take into account different assessment practices.

Three-Part Budget:

New York school districts must, by law, divide their budgets into three components - administrative, capital and program - and each year they must show how much each portion has increased in relation to the whole budget. It consists of the following components:

1. Administrative Budget Component - These expenditures include office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; public information; legal fees; property insurance; and school board expenses.
2. Capital Budget Component - This covers all debt service on buildings, and leasing expenditures; tax certiorari and court-ordered costs; and all facility costs, including salaries and benefits of the custodial staff; service contracts, maintenance supplies and equipment; and utilities.

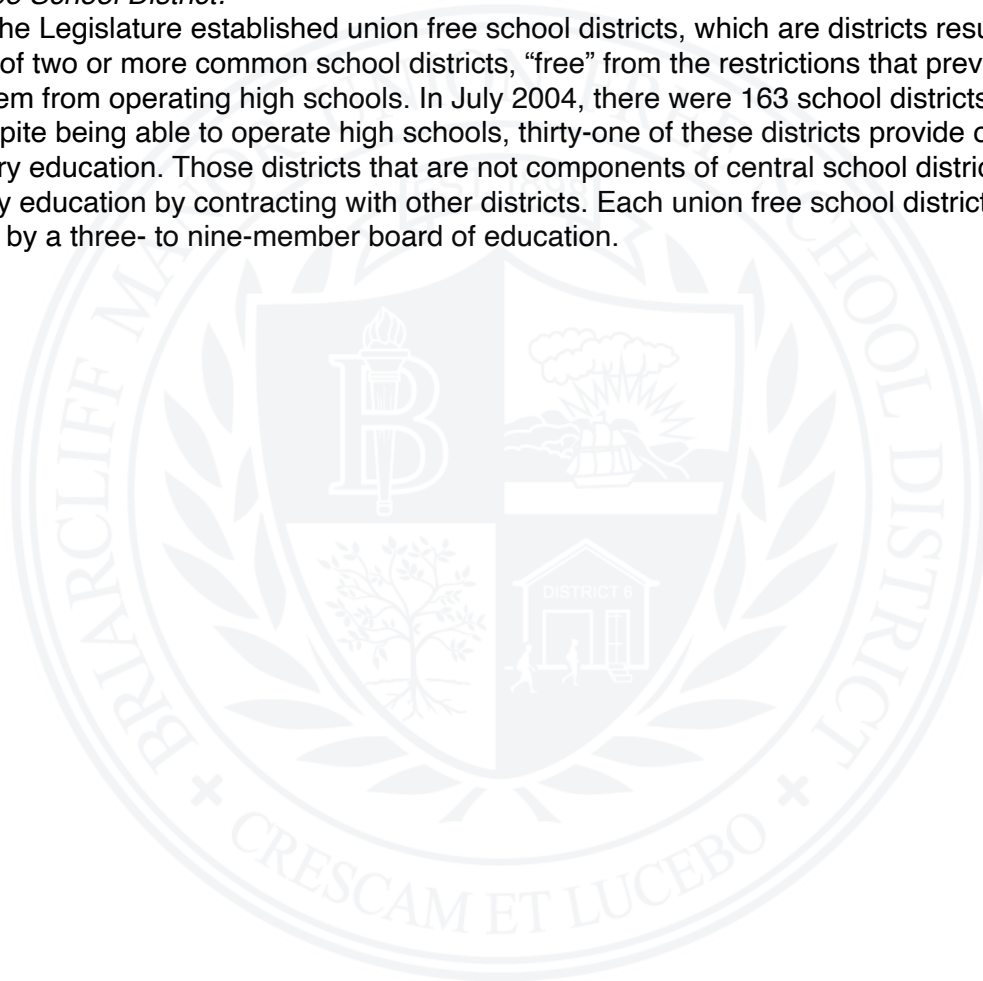
3. Program Budget Component - This portion includes salaries and benefits of teachers and supervisors who spend the majority of their time teaching; instructional costs such as supplies, equipment and textbooks; co-curricular activities and interscholastic athletics; staff development; and transportation costs.

True Value Tax Rate:

Is what the tax rate would be if assessments of all properties were maintained at 100% of market value. Districts not assessed at full value have the assessed valuation multiplied by an equalization rate set by the New York State Office of Real Property Services.

Union Free School District:

In 1853, the Legislature established union free school districts, which are districts resulting from a “union” of two or more common school districts, “free” from the restrictions that previously barred them from operating high schools. In July 2004, there were 163 school districts of this type. Despite being able to operate high schools, thirty-one of these districts provide only elementary education. Those districts that are not components of central school districts provide secondary education by contracting with other districts. Each union free school district is governed by a three- to nine-member board of education.

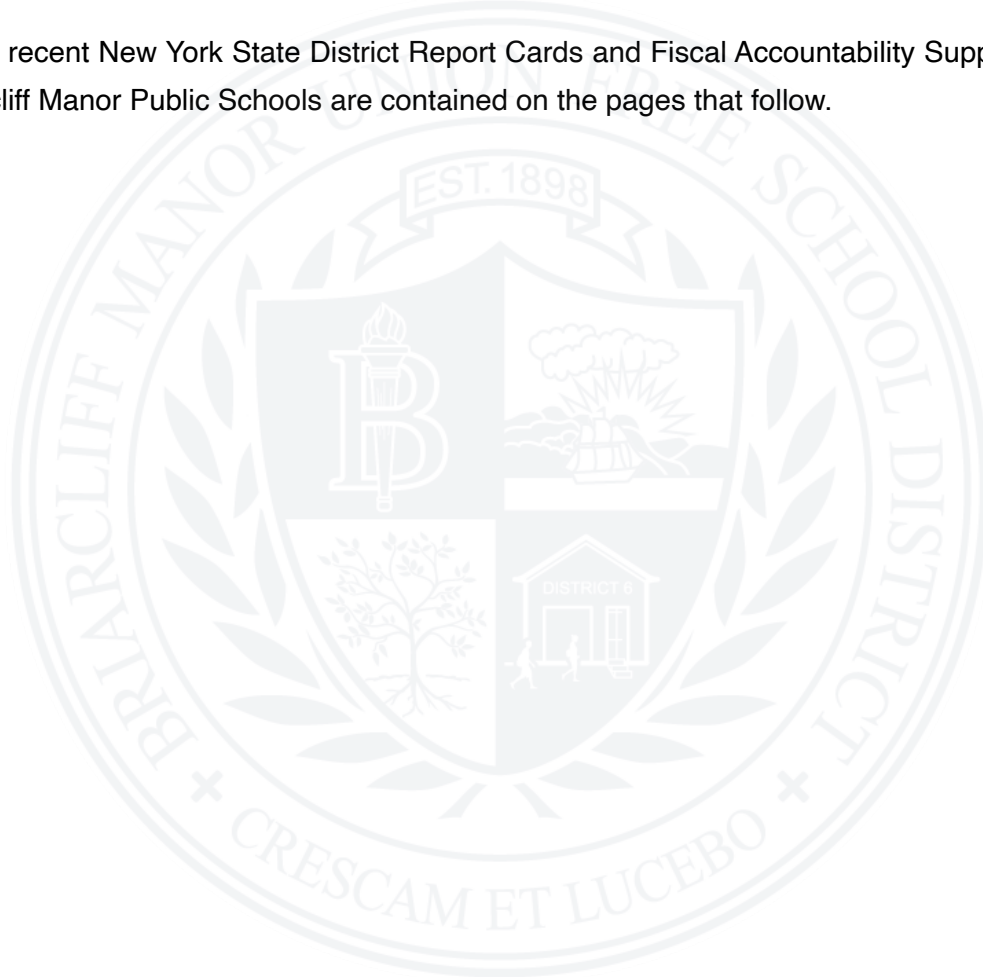


New York State District Report Card

The New York State Report Cards provide enrollment, demographic, attendance, suspension, dropout, teacher, assessment, accountability, graduation rate, post-graduate plan, career and technical education, and fiscal data for public and charter schools, districts, and the State.

The New York State Report Card is an important part of the Board of Regents' effort to raise learning standards for all students. They provide information to the public on school/district enrollment and staff, student performance, and other measures of school and district performance. Knowledge gained from the report card on a school's or district's strengths and weaknesses is expected to be used to improve instruction and services to students.

The most recent New York State District Report Cards and Fiscal Accountability Supplement for the Briarcliff Manor Public Schools are contained on the pages that follow.



BRIARCLIFF MANOR UFSD - NEW YORK STATE REPORT CARD [2019 - 20]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved waiver and the memorandum from the Office of Accountability entitled " 2019-20 Accountability Implications to Address the COVID-19 Crisis."

2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (61.38 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
Students with Disabilities	Good Standing

SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."

Subgroup	Cohort	Number In Cohort	Grad Rate
All Students	4-Year	135	99.3%
	5-Year	137	97.8%
	6-Year	162	98.8%
American Indian or Alaska Native	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	30	100%
	5-Year	31	96.8%
	6-Year	32	96.9%
Black or African American	4-Year	16	—
	5-Year	8	—
	6-Year	9	—
Hispanic or Latino	4-Year	17	—
	5-Year	17	—
	6-Year	21	—
Multiracial	4-Year	2	—
	5-Year	1	—
	6-Year	0	—
White	4-Year	97	99%
	5-Year	110	97.3%
	6-Year	132	99.2%
English Language Learners	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
Students with Disabilities	4-Year	23	—
	5-Year	20	—
	6-Year	22	—
Economically Disadvantaged	4-Year	16	—
	5-Year	10	—
	6-Year	10	—

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34	31	26	8	24	40	29	8
Students with Disabilities	73	18	7	1	61	30	7	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	27	34	17	8	23	43	26
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53	31	14	2	43	40	16	1
Hispanic or Latino	45	32	19	4	33	45	19	2
White	24	32	33	11	14	39	38	9
Multiracial	24	23	35	18	15	42	31	12
Limited English Proficient	78	17	4	*	51	40	8	1
Economically Disadvantaged	49	31	17	3	33	43	21	3

NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30	38	28	4	34	32	22	11
Students with Disabilities	58	31	10	1	72	22	5	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	33	36	10	15	25	29	31
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43	38	17	1	55	30	12	3
Hispanic or Latino	41	38	19	2	49	35	14	3
White	20	39	35	6	23	33	29	15
Multiracial	*	*	*	*	*	*	*	*
Limited English Proficient	83	16	1	*	88	10	2	*
Economically Disadvantaged	40	38	20	2	47	32	16	5

NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35	31	26	9	20	40	32	9
Students with Disabilities	70	18	9	2	51	33	14	3
American Indian or Alaska Native	50	30	17	3	32	43	22	4
Asian	18	25	35	22	7	23	41	29
Native Hawaiian/Other Pacific Islander	45	31	20	4	30	40	24	5
Black or African American	53	30	15	3	35	45	18	2
Hispanic or Latino	46	31	19	4	27	45	24	3
White	24	31	32	12	12	36	40	12
Multiracial	28	32	29	11	17	40	34	10
Limited English Proficient	65	25	8	1	41	43	15	1
Economically Disadvantaged	48	31	18	3	29	45	23	3

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28	39	29	4	32	35	23	10
Students with Disabilities	64	27	8	1	68	23	7	2
American Indian or Alaska Native	40	41	19	1	48	37	13	3
Asian	13	30	43	13	12	24	31	33
Native Hawaiian/Other Pacific Islander	38	38	23	2	47	34	15	4
Black or African American	47	39	14	1	54	33	11	2
Hispanic or Latino	38	40	20	1	43	37	16	3
White	19	39	36	5	21	36	30	13
Multiracial	24	40	31	5	28	36	25	11
Limited English Proficient	73	24	3	*	73	22	4	1
Economically Disadvantaged	40	40	18	1	46	36	15	3

*There are not sufficient data for this subgroup.

EXPENDITURES PER PUPIL (2019-20)

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	1,390	\$352,948	\$254	\$41,494,818	\$29,852	\$41,847,766	\$30,106
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835

STAFF QUALIFICATIONS (2019-20)
INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	127	4	3%	3	1	33%
STATEWIDE	205,520	35,059	17%	4,784	1,237	26%
STATEWIDE HIGH-POVERTY SCHOOLS	46,266	13,190	29%	1,168	320	27%
STATEWIDE LOW-POVERTY SCHOOLS	61,131	5,677	9%	1,193	260	22%

Teacher and principal counts are as reported by schools and districts in the Student Information Repository System (SIRS).

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	136	1	1%
STATEWIDE	216,218	20,182	9%
STATEWIDE HIGH-POVERTY SCHOOLS	46,676	9,564	20%
STATEWIDE LOW-POVERTY SCHOOLS	54,886	1,004	2%

Teacher counts are as reported in Teacher Access and Authorization (TAA).

GRADUATION RATE (2019-20)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender and ethnicity student subgroups.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	139	135	97%	104	75%	31	22%	0	0%	0	0%	2	1%	0	0%	2	1%
Female	69	67	97%	54	78%	13	19%	0	0%	0	0%	1	1%	0	0%	1	1%
Male	70	68	97%	50	71%	18	26%	0	0%	0	0%	1	1%	0	0%	1	1%
Multiracial	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	21	21	100%	18	86%	3	14%	0	0%	0	0%	0	0%	0	0%	0	0%
White	102	99	97%	79	77%	20	20%	0	0%	0	0%	1	1%	0	0%	2	2%
Black or African American	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	11	10	91%	5	45%	5	45%	0	0%	0	0%	1	9%	0	0%	0	0%
General-Education Students	128	125	98%	103	80%	22	17%	0	0%	0	0%	1	1%	0	0%	2	2%
Students with Disabilities	11	10	91%	1	9%	9	82%	0	0%	0	0%	1	9%	0	0%	0	0%
Non-English Language Learners	138	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
English Language Learners	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Economically Disadvantaged	129	125	97%	104	81%	21	16%	0	0%	0	0%	2	2%	0	0%	2	2%
Economically Disadvantaged	10	10	100%	0	0%	10	100%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	139	135	97%	104	75%	31	22%	0	0%	0	0%	2	1%	0	0%	2	1%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parents not in Armed Forces	139	135	97%	104	75%	31	22%	0	0%	0	0%	2	1%	0	0%	2	1%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parents in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	139	135	97%	104	75%	31	22%	0	0%	0	0%	2	1%	0	0%	2	1%
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	139	135	97%	104	75%	31	22%	0	0%	0	0%	2	1%	0	0%	2	1%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (21.01 megabytes)

CRDC Glossary and Guide

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