



2021 - 2022 Budget Hearing

SUPERINTENDENT'S PROPOSED BUDGET



"INSPIRE STUDENTS THROUGH THE CARE, DEDICATION AND DILIGENCE OF TEACHERS, STAFF, AND PARENTS, TO BECOME KNOWLEDGEABLE, SKILLED, AND CONFIDENT YOUNG MEN AND WOMEN."

MAY 6, 2021

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

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2021-22 Superintendent's Budget for the Budget Hearing



VISION AND PHILOSOPHY



OUR VISION

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

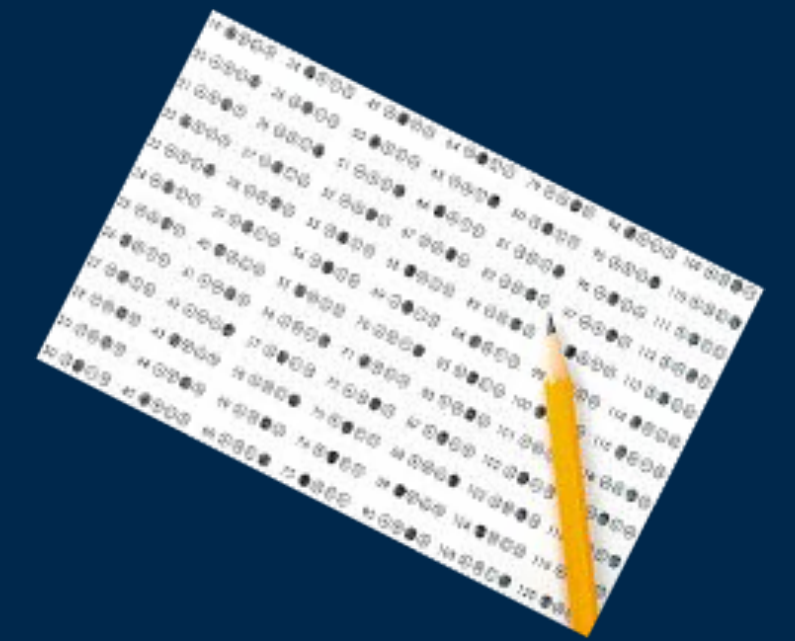
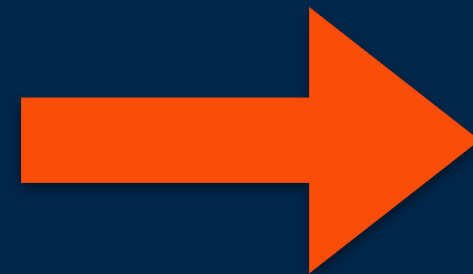
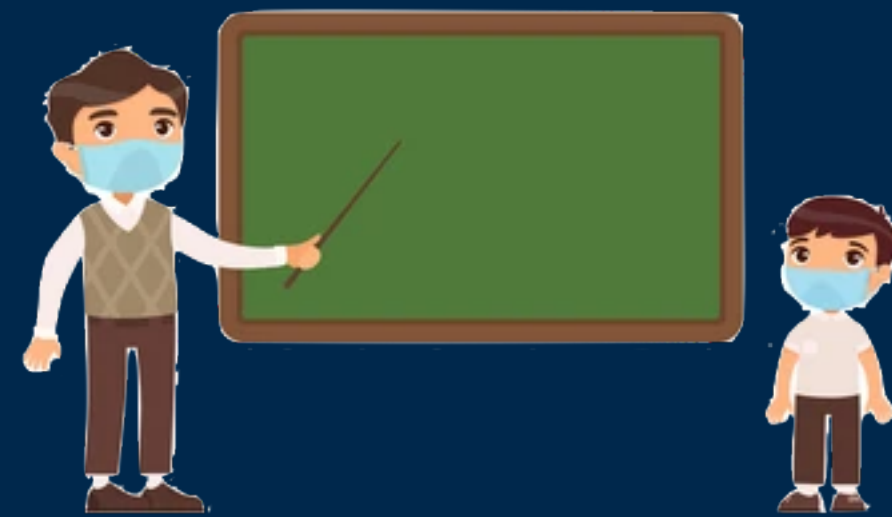
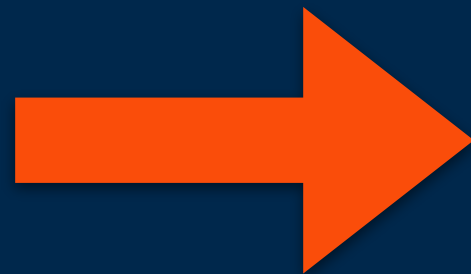
- *Rigorous professional standards*
 - *Student engagement*
 - *Academic opportunities and supports*
 - *Student social and emotional well-being*
-

STUDENT ENGAGEMENT

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

- Elizabeth F. Barkley

TRADITIONAL CLASSROOM INSTRUCTION



Content Driven

Teacher Directed

Passive Learning

Standardized Tests

LEARNER ACTIVE STUDENT ENGAGEMENT



Problem Based

Skills Driven

Teacher Facilitated

Learner Active

Authentic

INNOVATIVE PRACTICES

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

SPORTS AND CO-CURRICULAR ACTIVITIES

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

EDUCATIONAL PRIORITIES

1. Continue Professional Development

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

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

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

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

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

NON-INSTRUCTIONAL PRIORITIES

1.Safety

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

2.Security

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

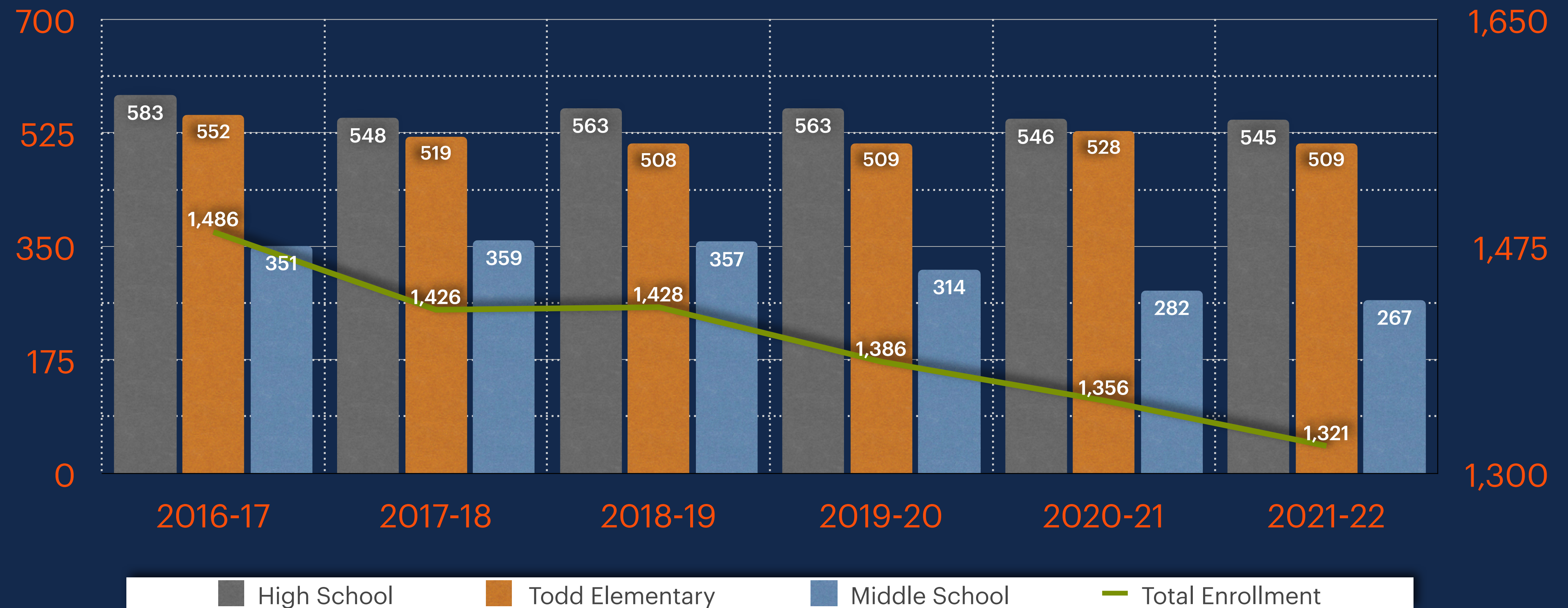
3.Addressing Facilities Needs

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



ENROLLMENT



2021-22 ADOPTED BUDGET



BUDGET AT A GLANCE

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

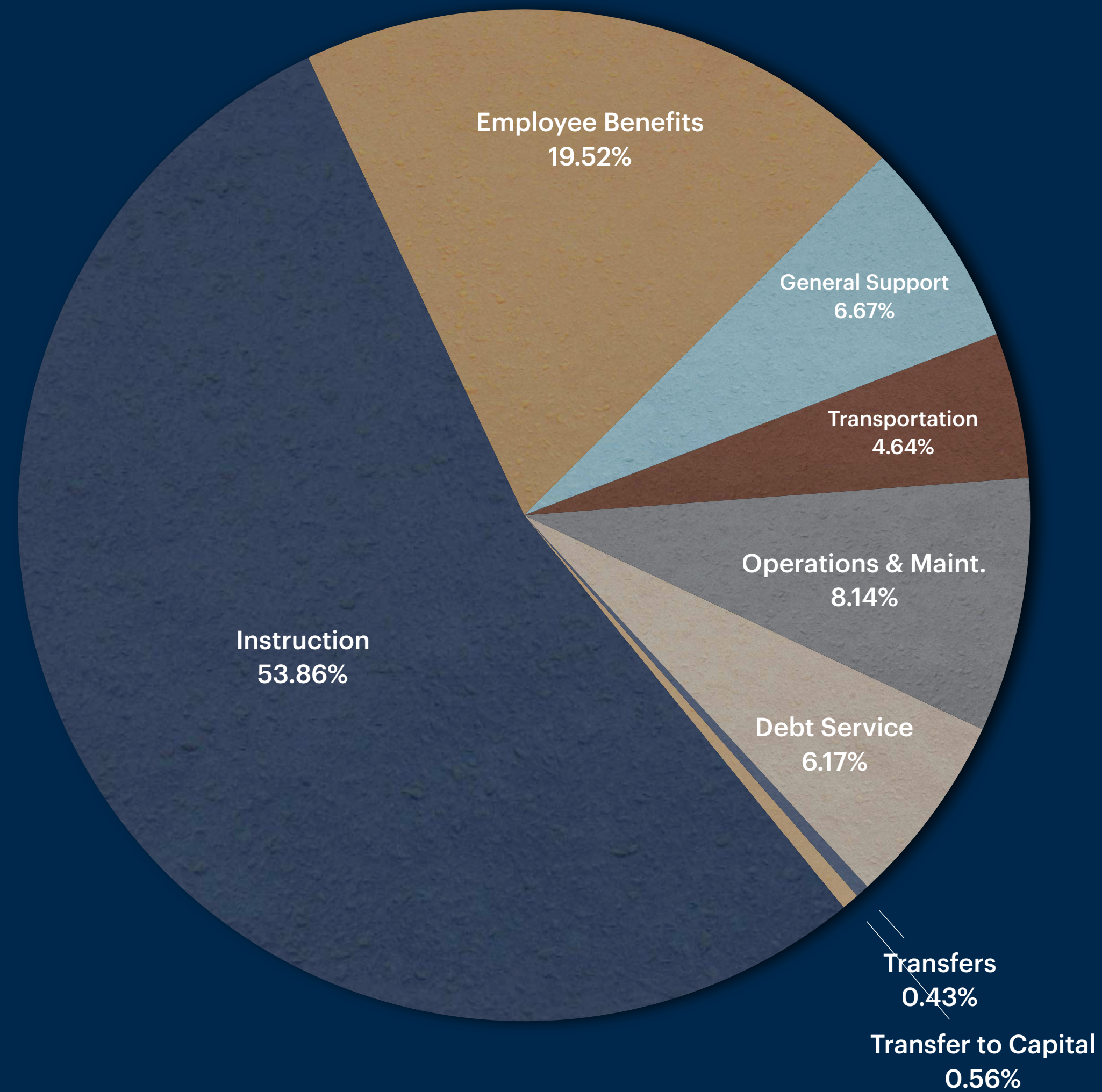
PROPOSED STAFFING CHANGES & PROJECTED ENROLLMENT

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

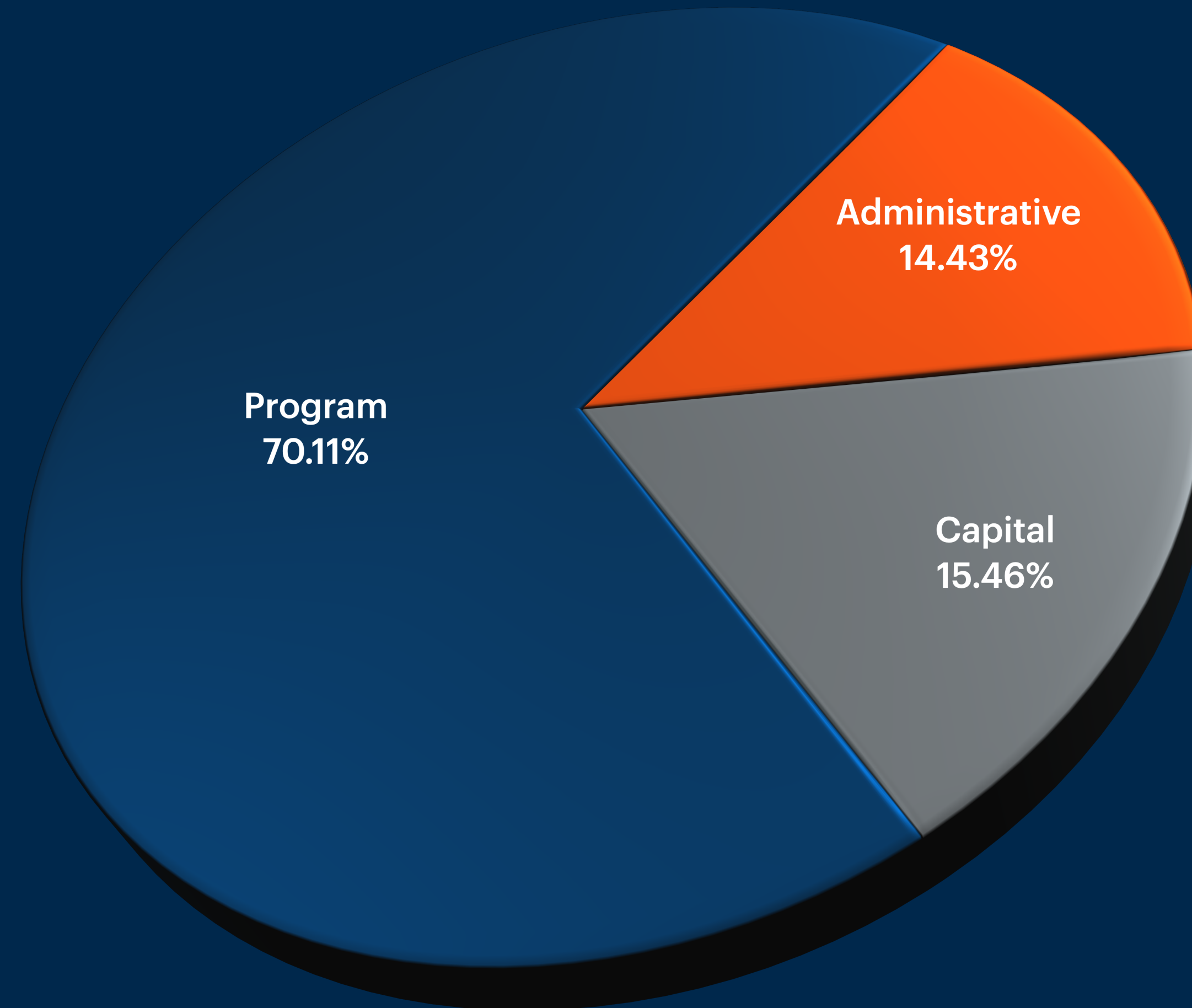
EXPENSE DETAIL

Description	2020-21 Budget	2020-21 Projected Expenditures	2021-22 Proposed Budget	2021 Projected to 2022 Budgeted	Budget to Budget Change	Budget to Budget %
Board of Education	\$88,146	\$66,052	\$88,899	34.59%	\$753	0.85%
Central Admin & Business Office	\$1,023,624	\$979,363	\$1,151,476	17.57%	\$127,853	12.49%
Auditing & Treasurer	\$227,285	\$208,202	\$231,076	10.99%	\$3,791	1.67%
Legal, Personnel & Public Info.	\$392,200	\$299,473	\$491,459	64.11%	\$99,259	25.31%
Operations, Maintenance & Security	\$4,268,361	\$4,137,715	\$4,370,492	5.63%	\$102,131	2.39%
Central Services & BOCES Admin.	\$1,383,965	\$1,255,033	\$1,619,236	29.02%	\$235,271	17.00%
Curriculum & Instruction	\$442,112	\$406,432	\$645,398	58.80%	\$203,286	45.98%
Supervision	\$1,788,710	\$1,791,400	\$1,604,273	-10.45%	-\$184,437	-10.31%
Regular Instruction	\$16,144,718	\$16,074,054	\$16,273,510	1.24%	\$128,792	0.80%
Special & Occupational Education	\$5,660,408	\$4,860,496	\$5,227,818	7.56%	-\$432,590	-7.64%
Library & Technology	\$1,994,605	\$2,200,926	\$1,803,699	-18.05%	-\$190,906	-9.57%
Guidance & Health Services	\$1,239,757	\$1,267,569	\$1,265,022	-0.20%	\$25,265	2.04%
Psychological & Social Services	\$641,783	\$637,910	\$689,179	8.04%	\$47,396	7.39%
Co-Curricular & Athletics	\$1,376,495	\$1,067,919	\$1,408,990	31.94%	\$32,495	2.36%
Pupil Transportation	\$2,441,955	\$2,625,907	\$2,493,349	-5.05%	\$51,395	2.10%
Employee Benefits	\$10,333,409	\$9,993,230	\$10,481,025	4.88%	\$147,616	1.43%
Debt Service	\$3,566,034	\$3,612,430	\$3,314,484	-8.25%	-\$251,550	-7.05%
Interfund Transfers	\$68,300	\$202,645	\$232,899	14.93%	\$164,599	240.99%
Transfers to Capital	\$300,000	\$331,345	\$300,000	-9.46%	\$0	0.00%
Total	\$53,381,866	\$52,018,103	\$53,692,283	3.22%	\$310,417	0.58%

PROPOSED 2021-22 EXPENDITURE BUDGET



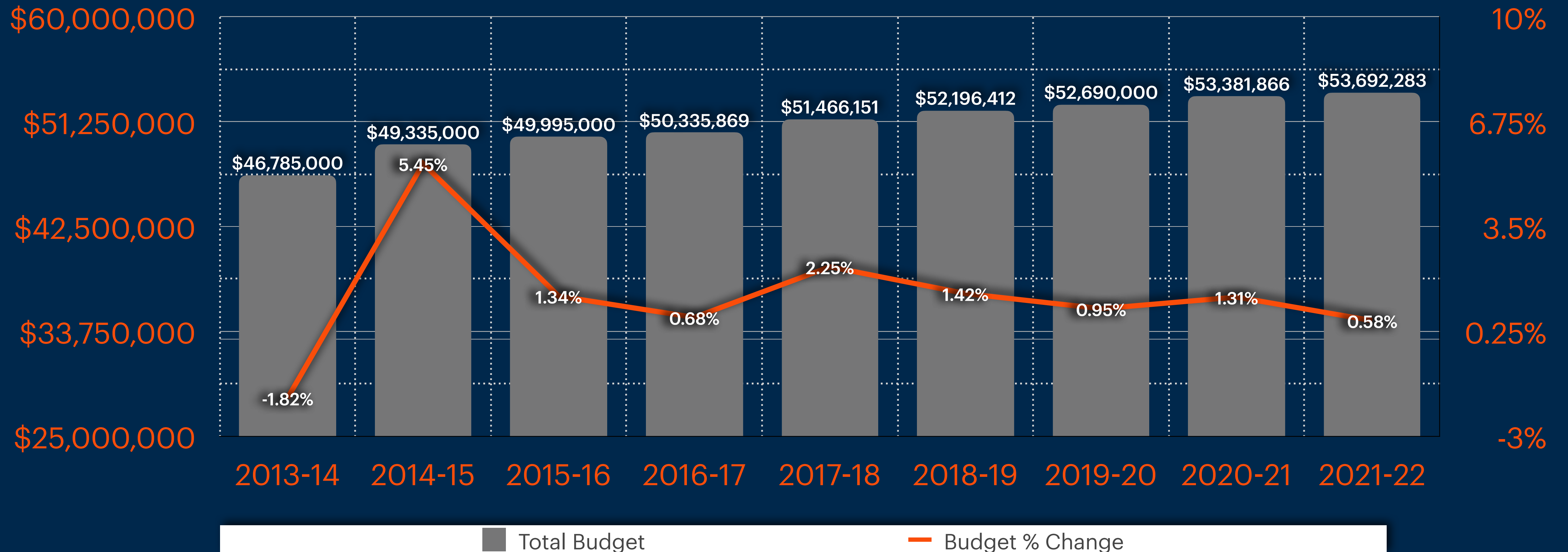
3-PART BUDGET



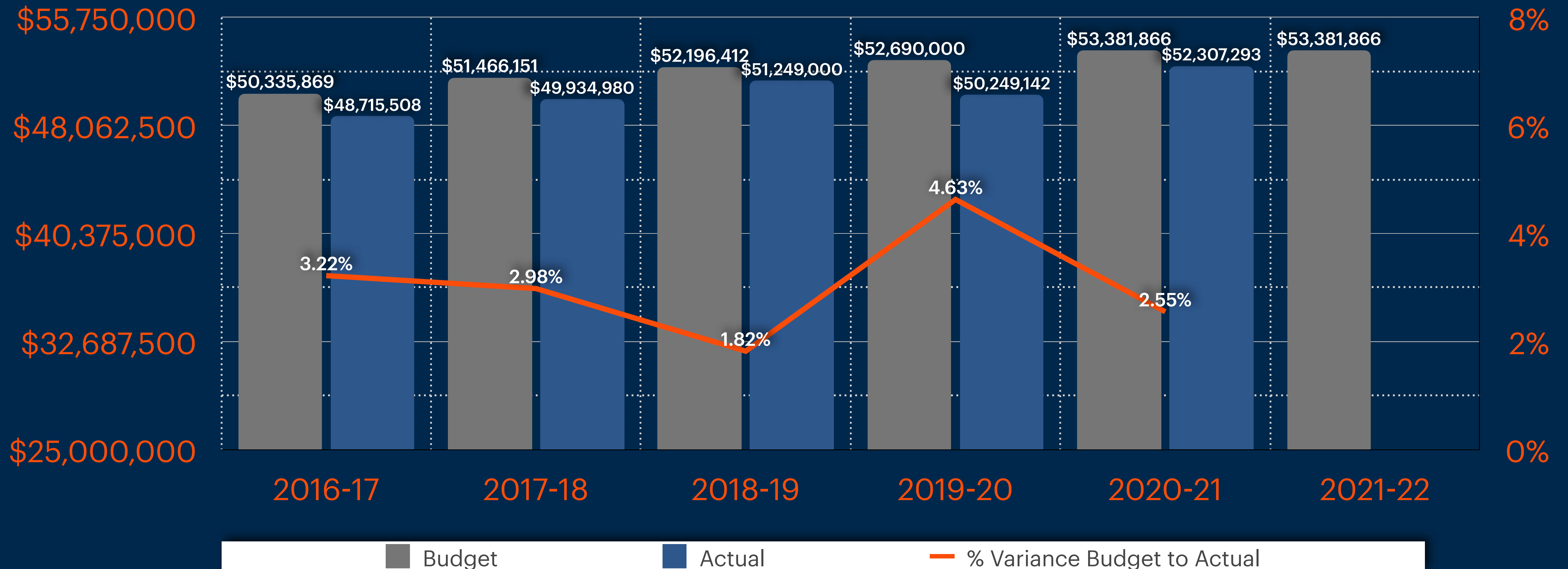
3-PART DETAIL

Function	Code	Total	Administrative	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	\$1,548,725	\$8,247,404	\$684,896
Total Budget		\$53,692,283	\$7,747,260	\$37,641,870	\$8,303,154
			14.43%	70.11%	15.46%

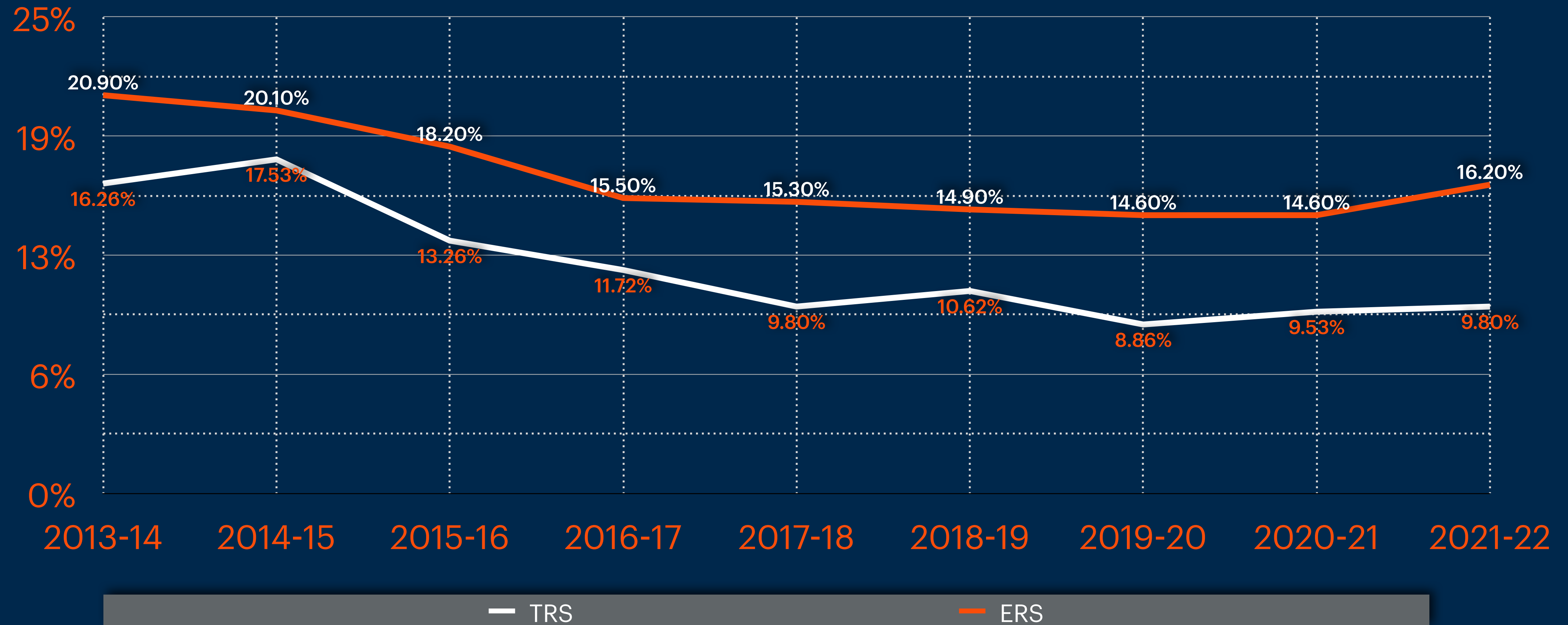
BUDGET TO BUDGET COMPARISON



BUDGET TO ACTUAL COMPARISON



HISTORICAL TRS & ERS RATES



2021-22 TAX LEVY LIMIT CALCULATION

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

Total Change

\$1,915,791

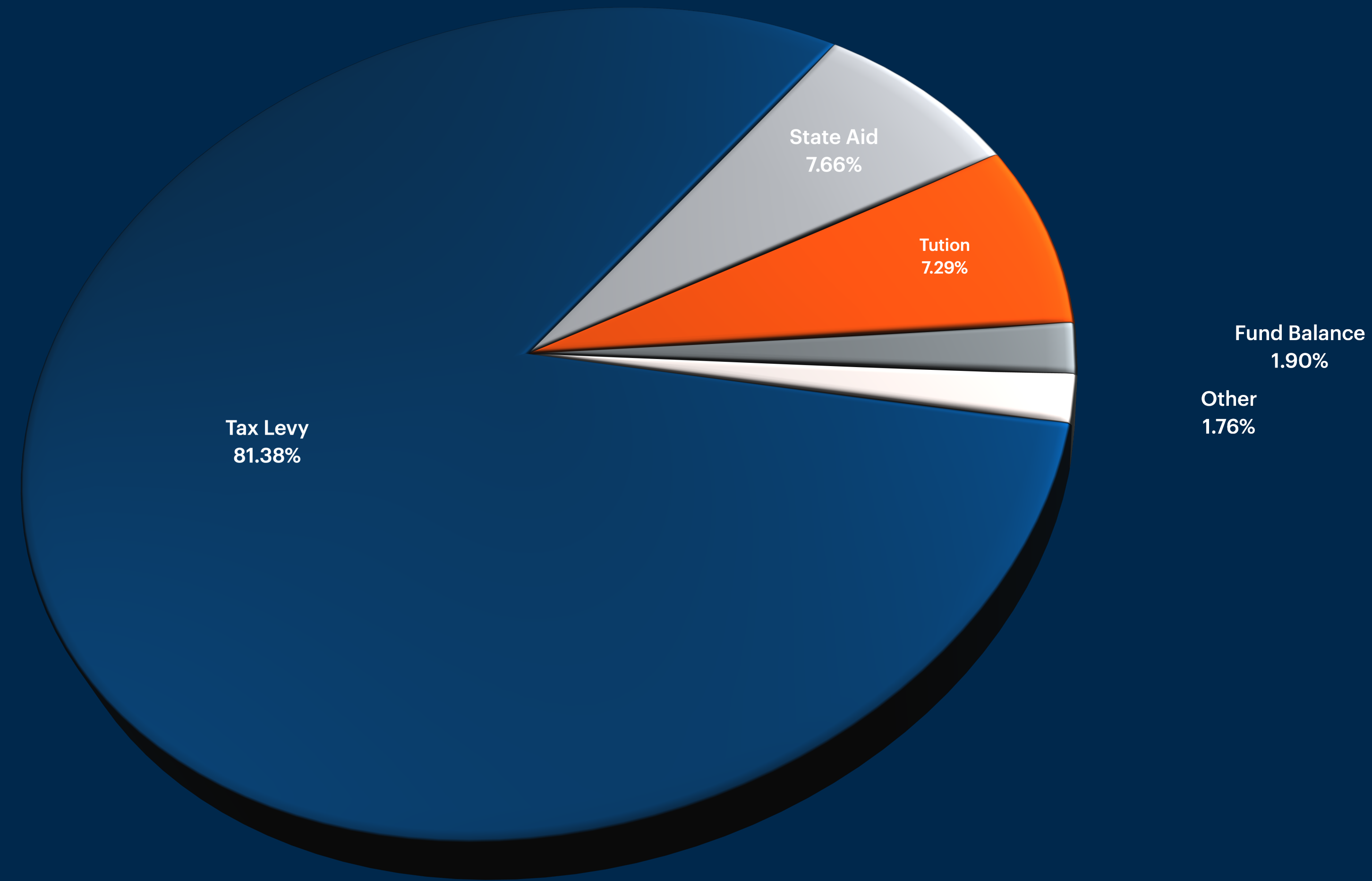
REVENUE DETAIL

Description	2020-21 Budget	2020-21 Projection	2021-22 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	\$43,055,000	\$43,055,000	\$43,696,931	\$641,931	1.49%
County Sales Tax	\$350,000	\$693,222	\$690,000	\$340,000	97.14%
Other Day School Tuition - Individuals	\$469,516	\$462,732	\$507,487	\$37,971	8.09%
Day School Tuition - Other Districts	\$3,509,486	\$3,288,815	\$3,406,724	-\$102,762	-2.93%
Student Fees	\$43,250	\$20,000	\$39,000	-\$4,250	-9.83%
Other Miscellaneous Revenue	\$2,906	\$2,832	\$2,975	\$69	2.37%
Interest Earnings	\$10,000	\$2,648	\$3,680	-\$6,320	-63.20%
Rental of Property	\$87,000	\$18,667	\$65,800	-\$21,200	-24.37%
Insurance Recoveries	\$3,500	\$6,490	\$4,000	\$500	14.29%
Refund-Prior Year Exp- BOCES	\$80,000	\$121,136	\$80,000	\$0	0.00%
Refund-Prior Year Other	\$20,000	\$74,333	\$24,000	\$4,000	20.00%
E-Rate Reimbursement	\$754	\$0	\$0	-\$754	-100.00%
Field Trips/Arts in Education	\$24,000	\$4,950	\$21,250	-\$2,750	-11.46%
Unclassified Revenues	\$21,000	\$14,788	\$16,000	-\$5,000	-23.81%
Basic State Aid	\$2,381,522	\$2,342,373	\$2,382,842	\$1,320	0.06%
Excess Cost Aid	\$705,769	\$750,149	\$722,783	\$17,014	2.41%
Boces Aid	\$920,413	\$1,332,975	\$896,379	-\$24,034	-2.61%
Textbook Aid	\$78,055	\$80,385	\$75,550	-\$2,505	-3.21%
Computer Software Aid	\$20,313	\$20,958	\$19,624	-\$689	-3.39%
Computer Hardware Aid	\$5,907	\$6,095	\$7,070	\$1,163	19.69%
Library Materials Aid	\$8,475	\$8,743	\$8,188	-\$287	-3.39%
Applied Fund Balance	\$1,585,000	\$1,585,000	\$1,022,000	-\$563,000	-35.52%
Total	\$53,381,866	\$53,892,293	\$53,692,283	\$310,417	0.58%

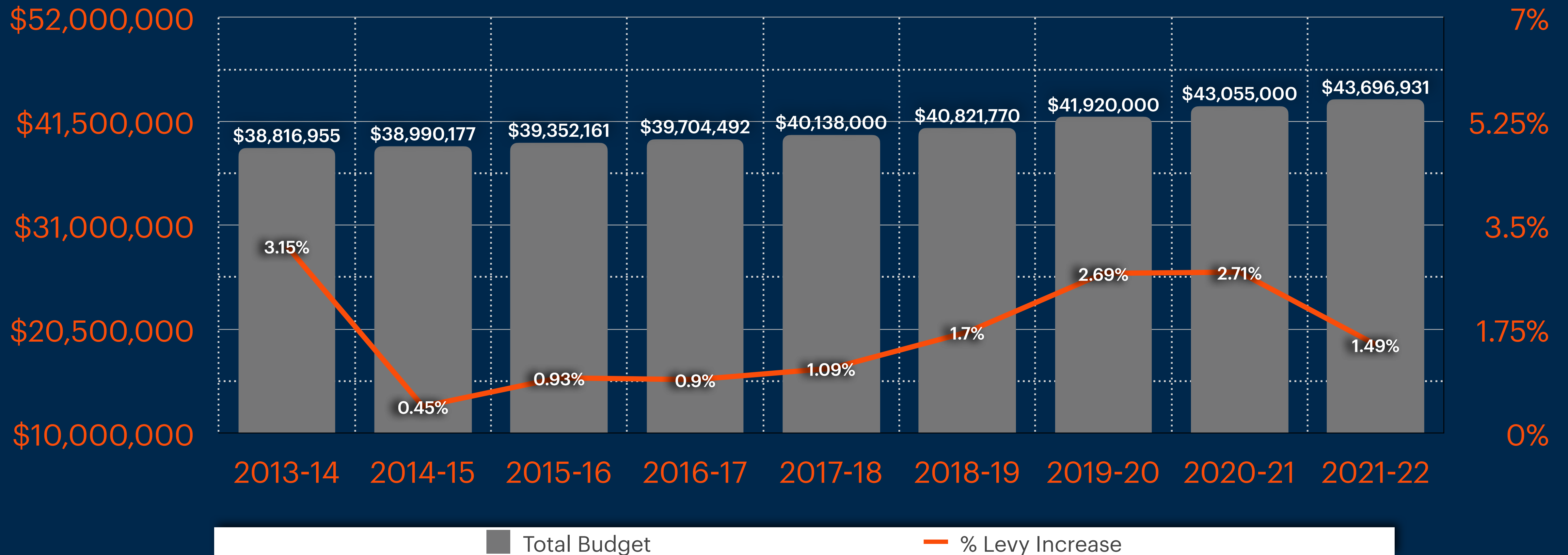
REVENUE SUMMARY

Description	2020-21 Budget	2020-21 <i>Projection</i>	2021-22 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	\$43,055,000	\$43,055,000	\$43,696,931	\$641,931	1.49%
Non-Property Revenue	\$8,741,866	\$9,298,603	\$8,973,352	\$231,486	2.65%
Assigned Fund Balance	\$1,585,000	\$1,585,000	\$1,022,000	-\$563,000	-35.52%
Total Revenue	\$53,381,866	\$53,938,603	\$53,692,283	\$310,417	0.58%

PROPOSED 2021-22 REVENUE BUDGET



TAX LEVY HISTORY



2021-22 PROJECTED TUITION REVENUE

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

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

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

FUND BALANCE PROJECTION

Fund Balance Projection for 6/30/21		
General Fund Balance as of 6/30/20		\$9,136,898.29
Revenues (Estimated)		\$52,307,293.41
Expenditures (Estimated)		-\$52,018,102.81
Excess (Deficiency)		\$289,190.60
Projected General Fund Equity as of 6/30/21		\$9,426,088.89
<u>Fund Balance Composition</u>		
Approp. For Tax Reduction in 2021-22 School Year		\$1,022,000.00
Tax Certiorari Reserve		\$4,677,425.98
Comp. Absences (Employee Benefit Accrued Liab.) Reserve		\$416,985.96
ERS Retirement Reserve		\$272,883.50
TRS Retirement Reserve		\$433,907.48
Liability Reserve		\$220,783.70
Reserve for Encumbrances		\$180,000.00
Unappropriated Fund Balance (Unreserved/Undesignated)		\$2,202,102.27
Projected General Fund Equity as of 6/30/21		\$9,426,088.89
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>		
4.10% of 2021-22 Budget (\$53,692,283)		\$2,202,102.27
- Can Retain Up To \$2,147,691.32 (4%) By Law		-\$2,147,691.32
ABOVE 4%		\$54,410.95

2021-22 COVID-19 BUDGETING SUMMARY



COVID-19 EXPENDITURE REDUCTIONS

Draft 1

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



Draft 2

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



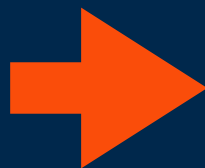
2021-22 Recommendation

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

REVENUE ADJUSTMENTS

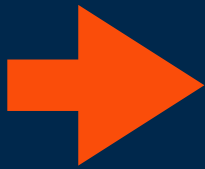
Draft 2

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



Reduction from Draft 2

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



Reduction from Draft 3

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

TRANSFER TO CAPITAL

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

Facilities Study: Security Items

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

VOTING INFORMATION

- **Date & Time: Tuesday, May 18, 2021 from 6 am - 9 pm**
- **Location: Todd Elementary K-2 Cafeteria, 45 Ingham Rd, Briarcliff Manor, NY 10510**

School Voting Information

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 9th.

Absentee Ballots

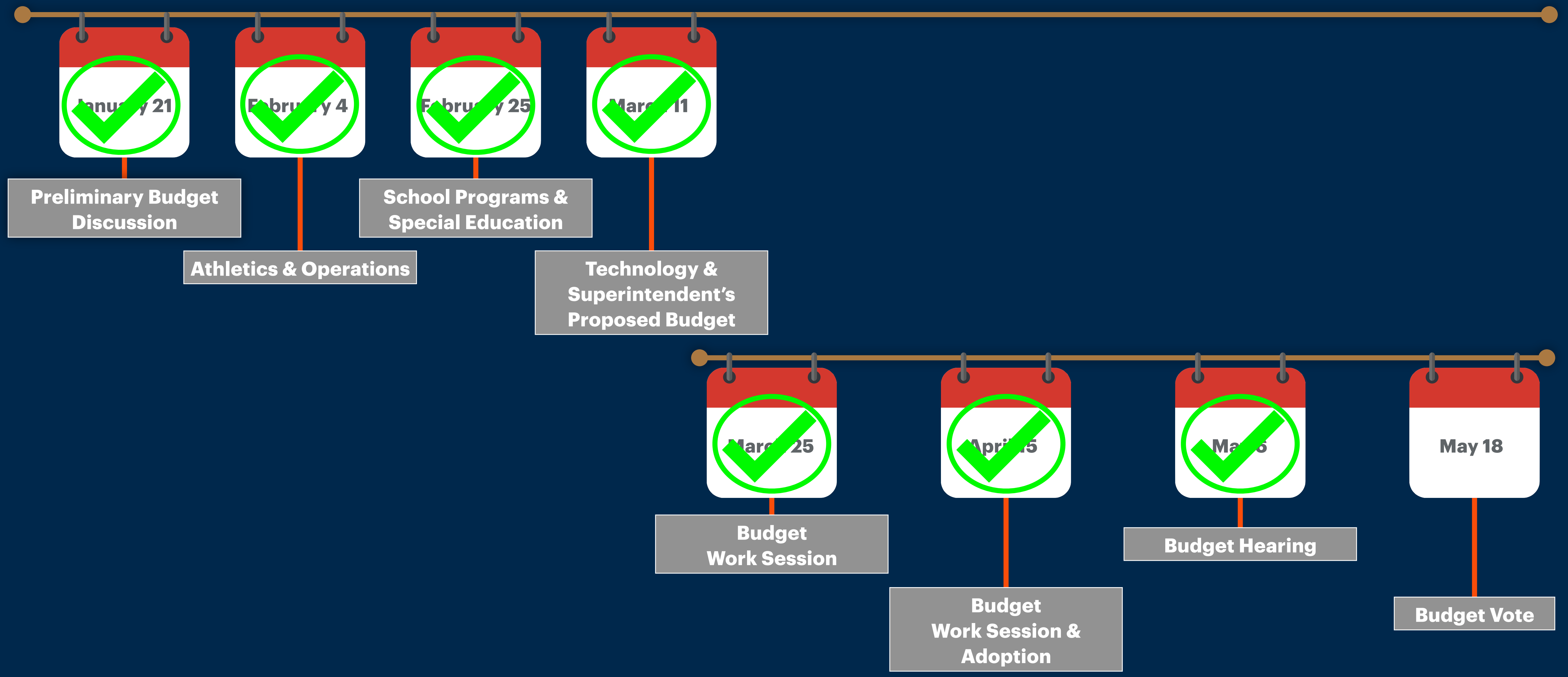
The absentee ballot application should be submitted in original form, with the original signature on it. It must be submitted at least seven days before the vote/election if the ballot will be mailed to the voter and by the day before the vote/election if the ballot will be personally picked up by the voter. The absentee ballot must be received by the District Clerk by 5:00 p.m. on the day of the vote/election in order to be counted.

Qualifications of Voters:

A person shall be entitled to vote at any school meeting for the election of school district officers and upon all other matters, which may be brought before such meeting, who is:

1. **A citizen of the United States.**
 2. **Eighteen years of age.**
 3. **A resident within the District for a period of 30 days next preceding the meeting at which he offers to vote.**
 4. **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.**
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BUDGET CALENDAR



QUESTIONS?
THANK YOU!
