



2022 - 2023 Budget

SUPERINTENDENT'S PROPOSED BUDGET



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

MARCH 10, 2022

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

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2022-23

Superintendent's Recommended Budget

VISION AND PHILOSOPHY



DISTRICT PHILOSOPHY

*"**Together** we endeavor to meet the needs of the **whole child** --
intellectual, physical, emotional, civic, and aesthetic"*

MIND - BODY - SPIRIT



DISTRICT VISION


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

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

1. Creative solutions to unique and difficult challenges.
 2. Human interactions and digital integration - *it's about balance!*
 3. Better Positioned to needs of students and families.
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EDUCATIONAL PRIORITIES

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1. Revitalizing student enrichment activities and supports K-12
 2. Building better elementary literacy skills
 3. Expanding STEAM learning opportunities for students
 4. Promoting the social and emotional well-being of students
 5. Continue Professional Development
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NON-INSTRUCTIONAL PRIORITIES

1.Safety

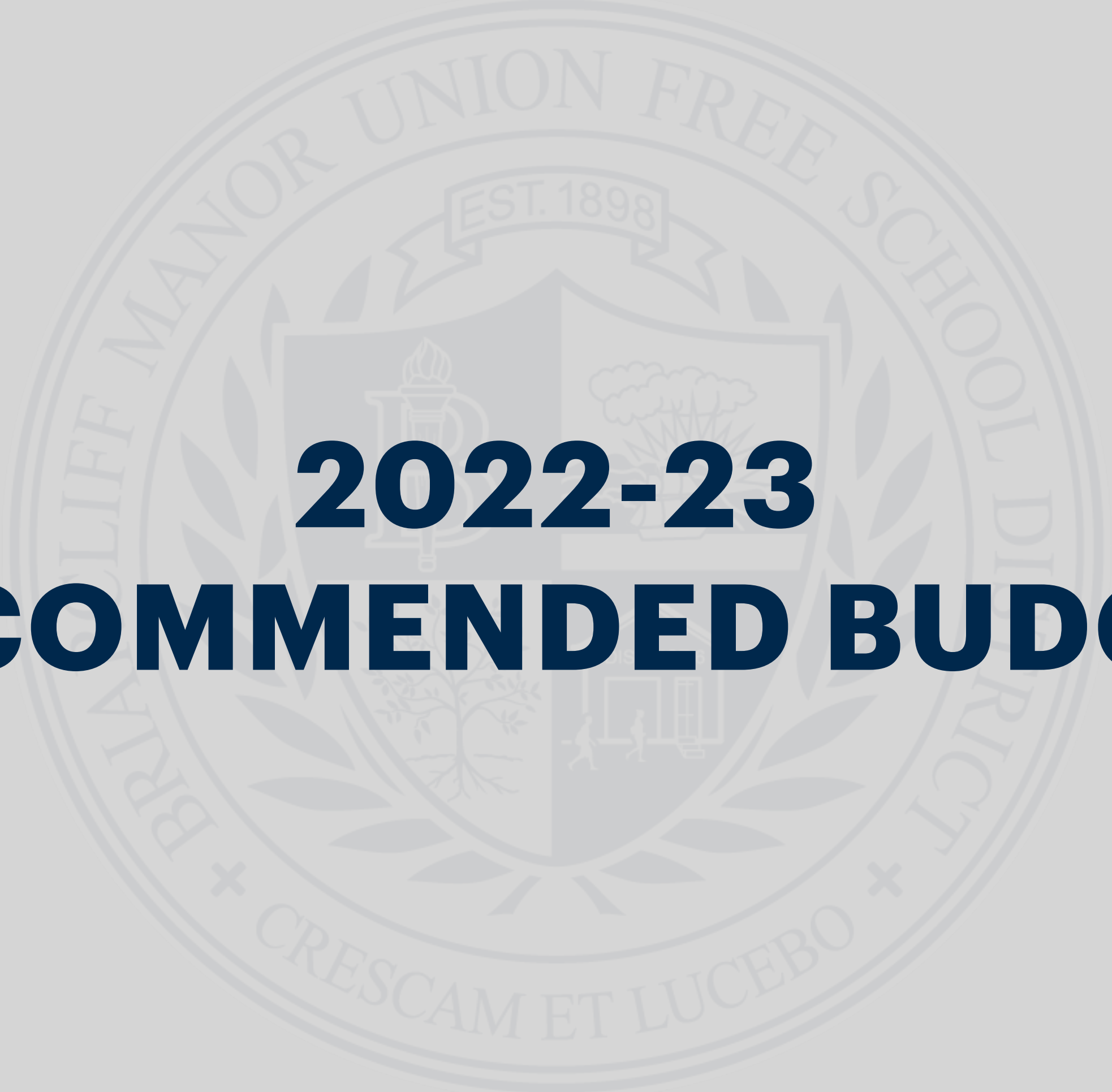
- Repairs to critical infrastructure
- Cleanliness and maintenance of classrooms, common areas and exterior spaces

2.Security

- Build upon scalable security network architecture
- Power of Ethernet (PoE) door controls and remote lockdown capabilities
- Continued camera installation

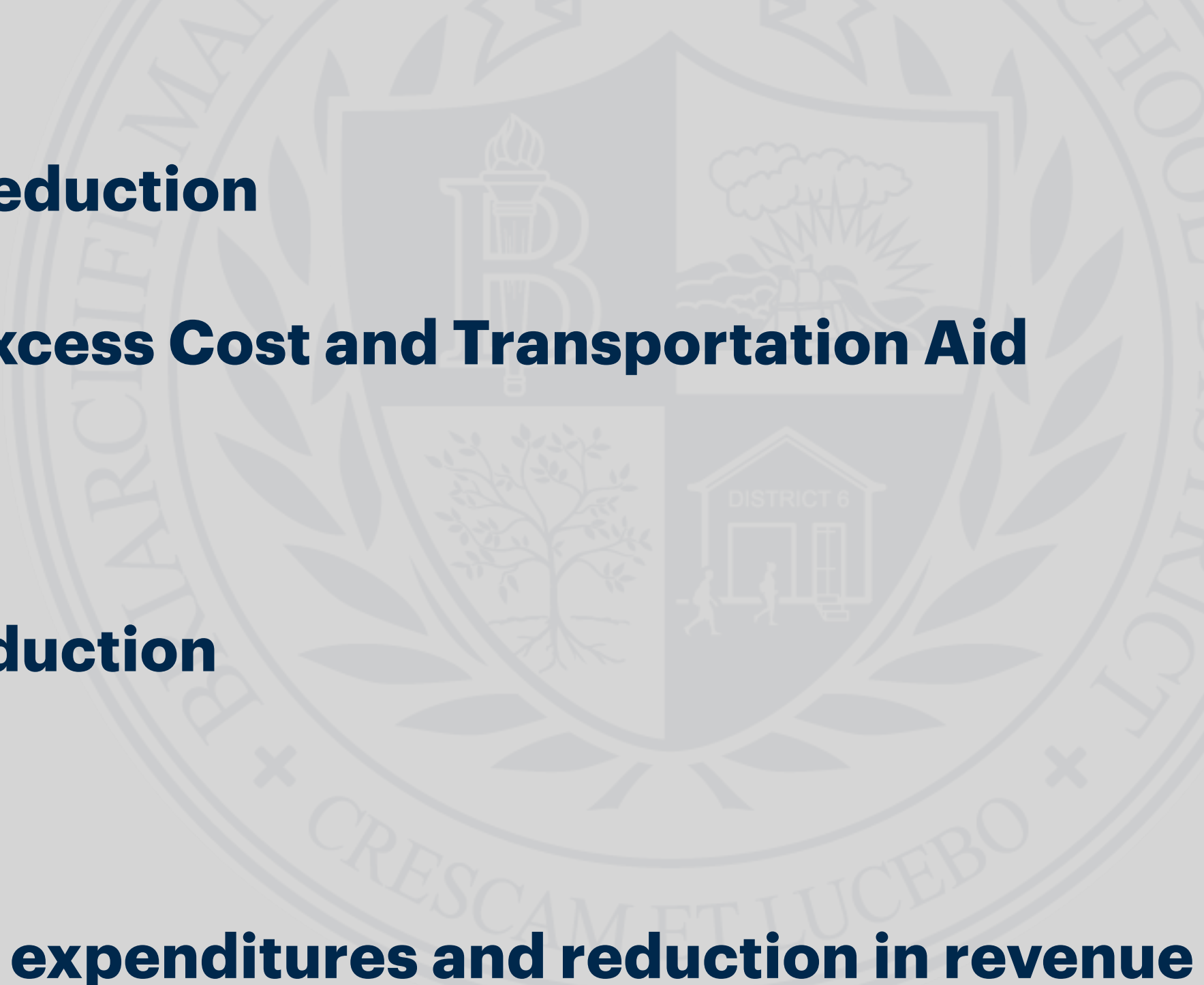
3.Addressing Facilities Needs

- Upgraded ventilation in all occupied spaces
 - Extend ID card entry at all external and designated internal locations
 - Continue to address Building Condition Survey (BCS) repair and maintenance items
 - Replace classroom furniture
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The seal of the Brainerd Union Free School District is a circular emblem. It features a central shield with a torch on the left and a building on the right. Above the shield is a banner that reads "EST. 1898". The outer ring of the seal contains the text "BRainerd UNION FREE SCHOOL DISTRICT" at the top and "CRESCAM ET LUCEBO" at the bottom, separated by plus signs.

2022-23 RECOMMENDED BUDGET

MAJOR IMPACT ITEMS

- **State Aid**
 - **\$273,424 (6.65%) reduction**
 - **Reduced BOCES, Excess Cost and Transportation Aid**
 - **Tuition Revenue**
 - **\$87,930 (2.25%) reduction**
 - **Tax Levy**
 - **Carrying increased expenditures and reduction in revenue**
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MAJOR IMPACT ITEMS

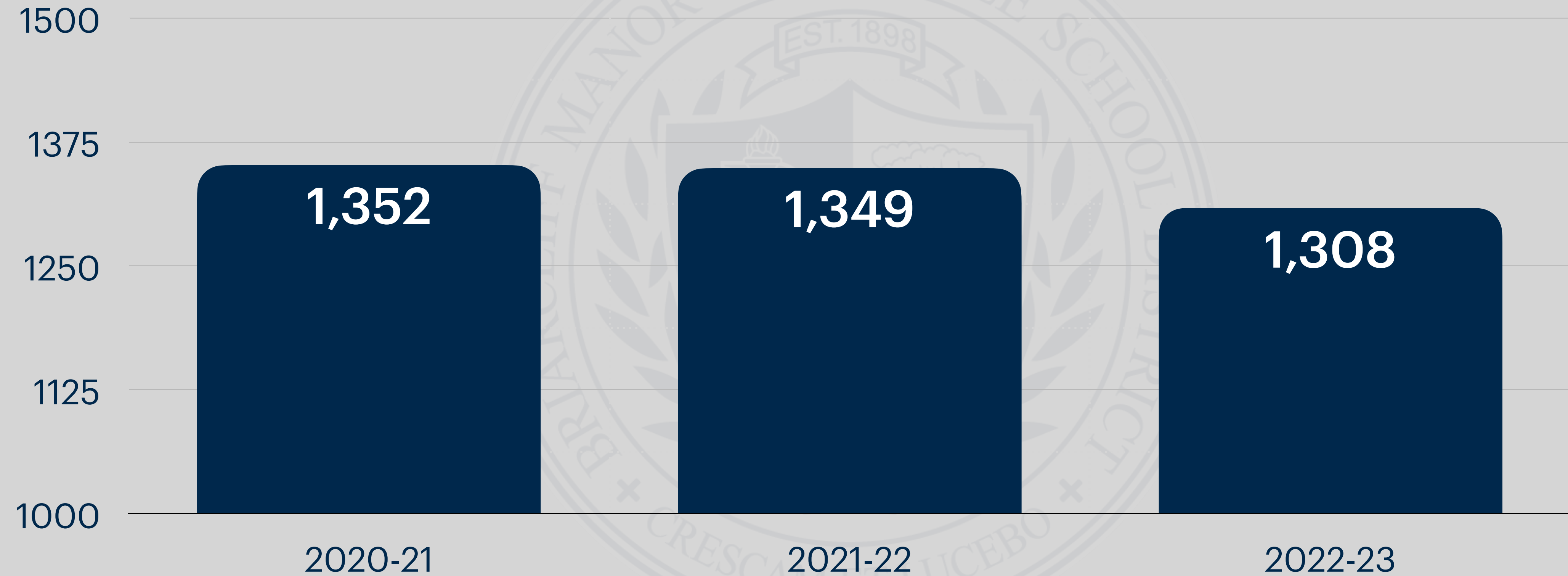
- **Tax Certiorari Settlements**
 - **Two major settlements in one year**
- **Opportunity**
 - **Reinvest in classrooms**
 - **Offset tax levy**

PROJECTED ENROLLMENT & STAFFING CHANGES

	Projected Enrollment Change	Projected Staffing Change
Todd Elementary	-24	5
Middle School	20	2.3
High School	-37	-1
District	-	2
Total	-41	8.3

***Todd Elementary includes 5 FTE for Special Education Program**

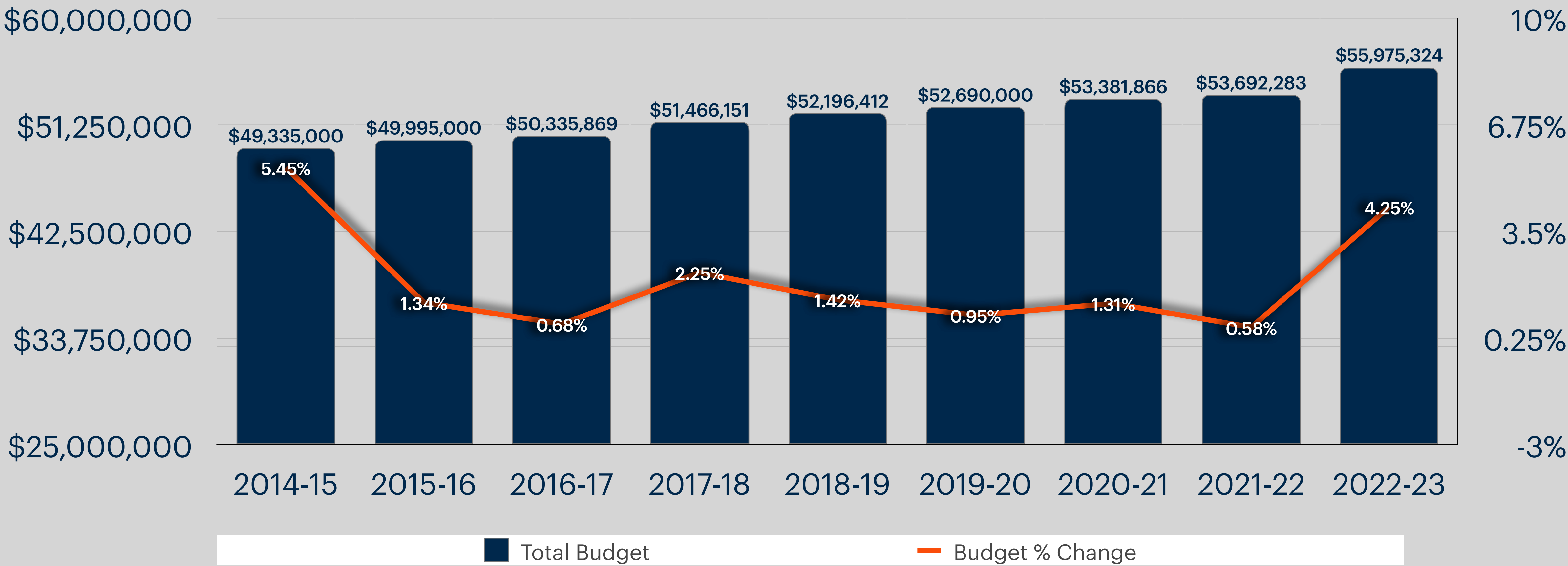
DISTRICT ENROLLMENT



BUDGET AT A GLANCE

Current 2021-22 Budget	\$53,692,283
Proposed 2022-23 Budget	\$55,975,324
Proposed Budget Increase	\$2,283,041
Proposed Budget % Change	4.25%
2021-22 Tax Levy	\$43,696,931
2022-23 Proposed Tax Levy	\$44,898,025
Levy to Levy Increase	\$1,201,094
Percentage Change	2.75%

BUDGET TO BUDGET COMPARISON



2022-23 TAX LEVY LIMIT CALCULATION

Briarcliff Manor UFSD - 2022-23 Tax Levy Limit Calculation

2/17/22

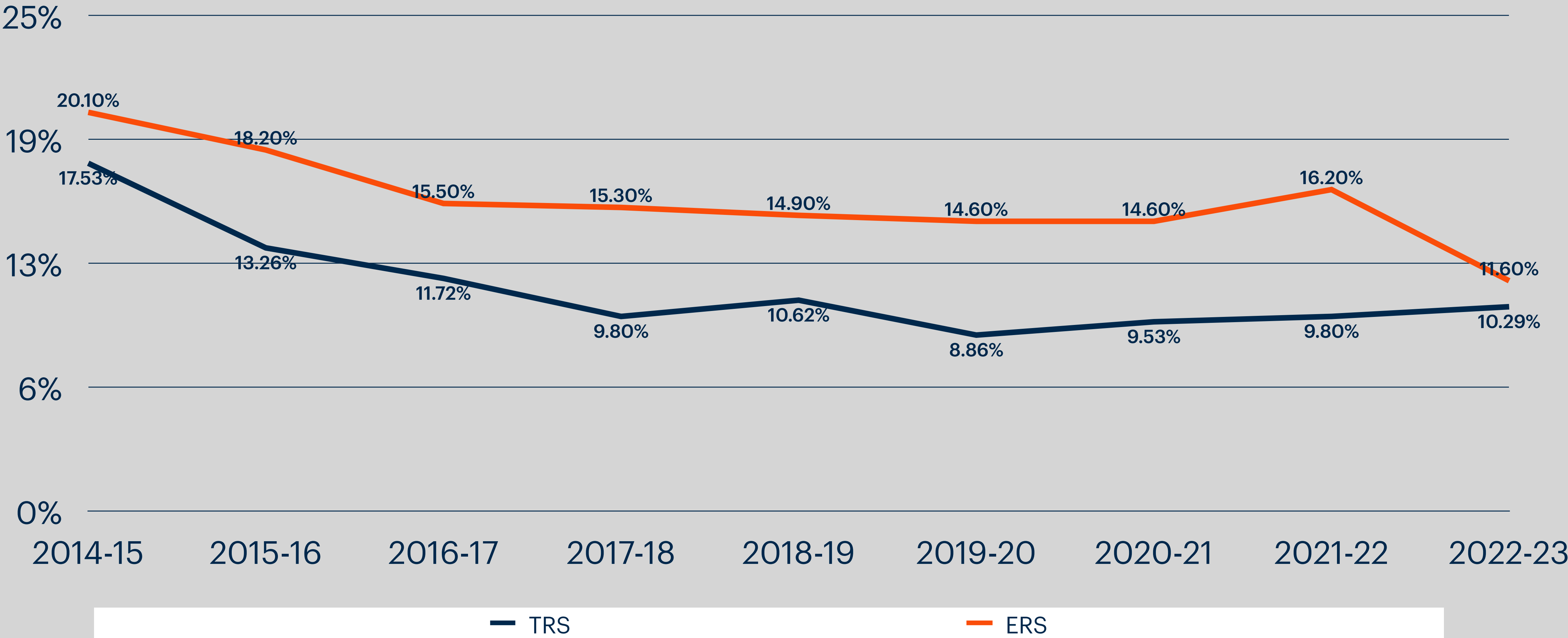
FINAL

A.	Total Real Property Tax Levy for Base Year	\$43,696,931
B.	Tax Base Growth Factor (minimum of 1.0)	1.0202
C.	Product of A * B	\$44,579,609
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$44,579,609
F.	Base Year Capital Tax Levy	\$2,966,734
G.	Difference of E - F	\$41,612,875
H.	Allowable Levy Growth Factor based on CPI (2% for 2022-23)	1.0200
I.	Product of G * H	\$42,445,132
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$42,445,132
L.	Equals Tax Levy Limit Base or Before Exclusions	\$42,445,132
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$2,881,331
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)	\$45,326,463
W.	Total Tax Levy Percentage Increase	3.73%

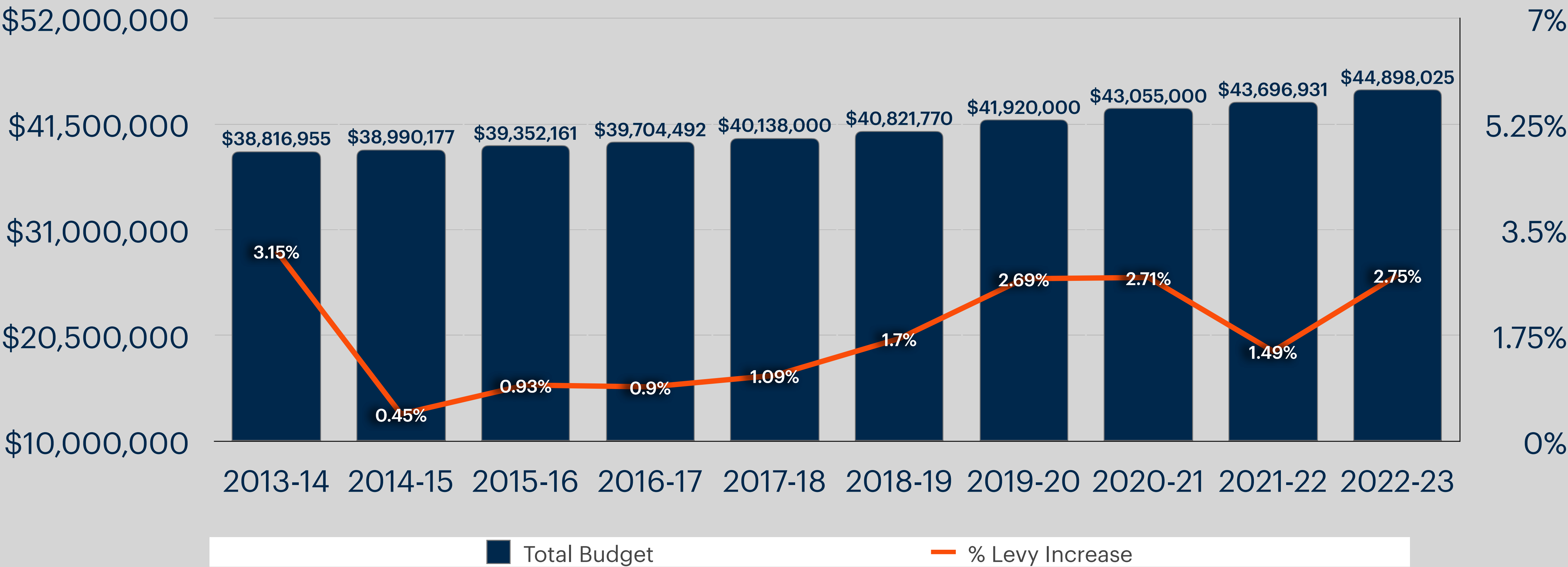
Total Change

\$1,629,532

HISTORICAL ERS AND TRS RATES



TAX LEVY HISTORY



REVENUE DETAIL

Description	2021-22 Budget	2021-22 Projection	2022-23 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	\$43,696,931	\$43,612,578	\$44,898,025	\$1,201,094	2.75%
County Sales Tax	\$690,000	\$691,259	\$690,000	\$0	0.00%
Other Day School Tuition - Individuals	\$507,487	\$478,261	\$366,378	-\$141,109	-27.81%
Day School Tuition - Other Districts	\$3,406,724	\$3,705,430	\$3,459,903	\$53,179	1.56%
Student Fees	\$39,000	\$35,977	\$39,000	\$0	0.00%
Other Miscellaneous Revenue	\$2,975	\$117,149	\$2,975	\$0	0.00%
Interest Earnings	\$3,680	\$1,439	\$3,680	\$0	0.00%
Rental of Property	\$65,800	\$58,000	\$65,800	\$0	0.00%
Insurance Recoveries	\$4,000	\$8,322	\$4,000	\$0	0.00%
Refund-Prior Year Exp- BOCES	\$80,000	\$63,622	\$80,000	\$0	0.00%
Refund-Prior Year Other	\$24,000	\$46,000	\$30,000	\$6,000	25.00%
E-Rate Reimbursement	\$0	\$58,646	\$0	\$0	-%
Unclassified Revenues	\$16,000	\$18,917	\$16,000	\$0	0.00%
Field Trips/Arts in Education	\$21,250	\$6,649	\$21,250	\$0	0.00%
Basic State Aid	\$2,382,842	\$2,117,896	\$2,276,088	-\$106,754	-4.48%
Excess Cost Aid	\$722,783	\$688,175	\$713,238	-\$9,545	-1.32%
Boces Aid	\$896,379	\$950,368	\$735,181	-\$161,198	-17.98%
Textbook Aid	\$75,550	\$78,463	\$77,706	\$2,156	2.85%
Computer Software Aid	\$19,624	\$20,373	\$20,208	\$584	2.98%
Computer Hardware Aid	\$7,070	\$7,340	\$8,161	\$1,091	15.43%
Library Materials Aid	\$8,188	\$8,500	\$8,431	\$243	2.97%
Applied Fund Balance	\$1,022,000	\$1,022,000	\$2,459,300	\$1,437,300	140.64%
Total	\$53,692,283	\$53,795,363	\$55,975,324	\$2,283,041	4.25%

PROPOSED BUDGET AND LEVY IMPACT

Description	2021-22 Budget	2022-23 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	\$43,696,931	\$44,898,025	\$1,201,094	2.75%
Non-Property Revenue	\$8,973,352	\$8,617,999	-\$355,353	-3.96%
Assigned Fund Balance	\$1,022,000	\$2,459,300	\$1,437,300	140.64%
Total Revenue	\$53,692,283	\$55,975,324	\$2,283,041	4.25%

2022-23 PROJECTED TUITION REVENUE

2022-23		
63.0	Pocantico Hills	\$3,016,500
2.0	Other Schools	\$158,706
11.0	Parent Placed	\$330,921
76.0	Total	\$3,506,127

2022-23		
14.0	Special Ed.	\$1,492,818
51.0	General Ed.	\$1,682,388
11.0	Parent Placed	\$330,921
76.0	Total	\$3,506,127

2021-22 Adjustments	
Pocantico Hills	\$271,369
Other Schools	\$13,328
Parent Placed	\$35,457
Total	\$320,154
Net total	\$3,826,281

EXPENSE DETAIL

Description	2021-22 Budget	2022-23 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$88,899	\$95,156	\$6,257	7.04%
Central Admin & Business Office	\$1,151,476	\$1,241,577	\$90,101	7.82%
Auditing & Treasurer	\$231,076	\$158,397	-\$72,679	-31.45%
Legal, Personnel & Public Info.	\$491,459	\$547,610	\$56,151	11.43%
Operations, Maintenance & Security	\$4,370,492	\$4,738,488	\$367,996	8.42%
Central Services & BOCES Admin.	\$1,619,236	\$1,585,378	-\$33,858	-2.09%
Curriculum & Instruction	\$645,398	\$659,468	\$14,070	2.18%
Supervision	\$1,604,273	\$1,486,881	-\$117,392	-7.32%
Regular Instruction	\$16,273,510	\$17,565,611	\$1,292,101	7.94%
Special & Occupational Education	\$5,227,818	\$5,079,568	-\$148,250	-2.84%
Library & Technology	\$1,803,699	\$1,876,217	\$72,518	4.02%
Guidance & Health Services	\$1,265,022	\$1,360,713	\$95,691	7.56%
Psychological & Social Services	\$689,179	\$675,374	-\$13,805	-2.00%
Co-Curricular & Athletics	\$1,408,990	\$1,517,651	\$108,661	7.71%
Pupil Transportation	\$2,493,349	\$2,591,580	\$98,231	3.94%
Employee Benefits	\$10,481,025	\$10,644,174	\$163,149	1.56%
Debt Service	\$3,314,484	\$3,386,481	\$71,997	2.17%
Interfund Transfers	\$232,899	\$115,000	-\$117,899	-50.62%
Transfers to Capital	\$300,000	\$650,000	\$350,000	116.67%
Total	\$53,692,284	\$55,975,324	\$2,283,040	4.25%

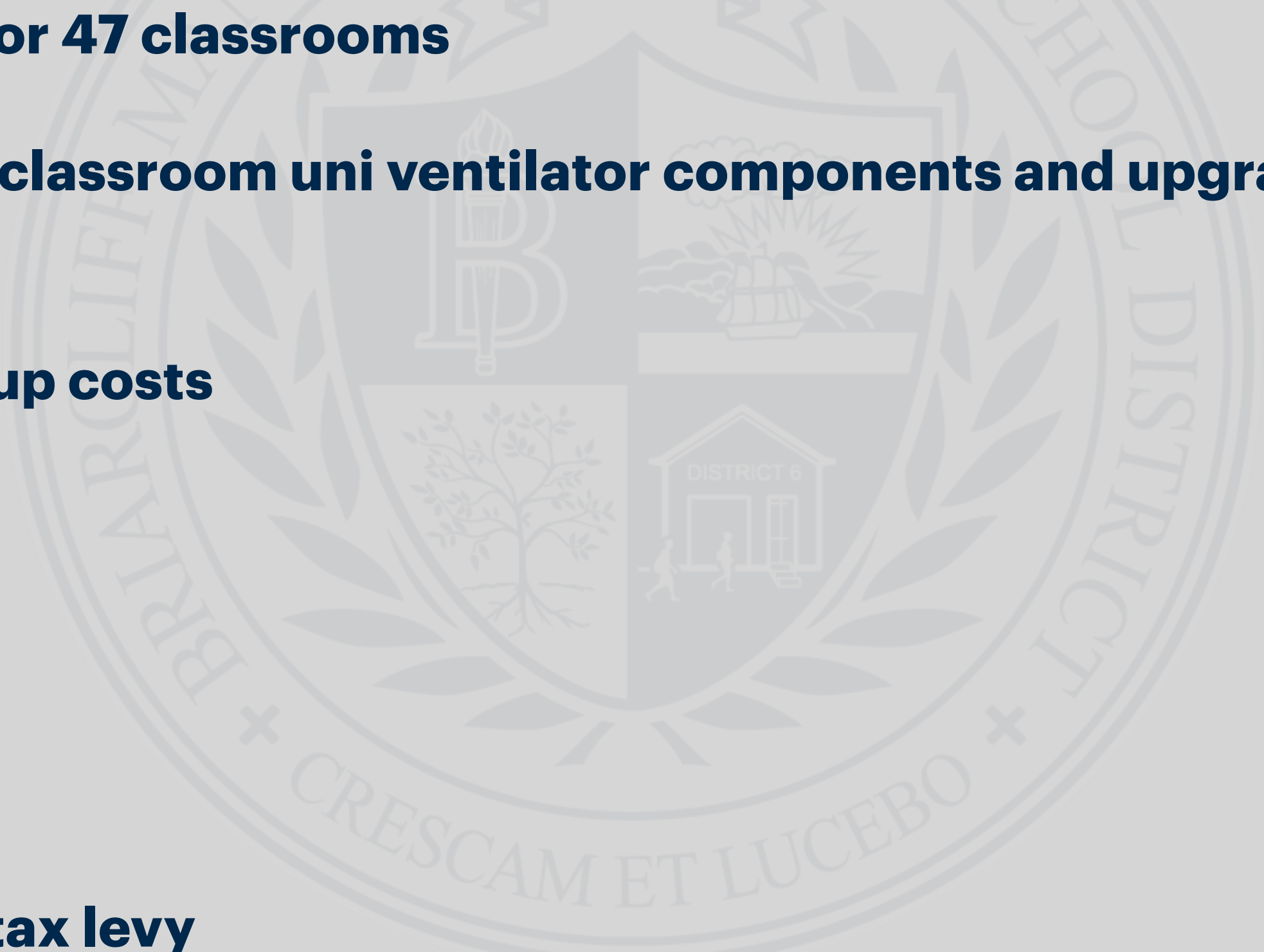
TRANSFER TO CAPITAL

- **Increase transfer to capital to \$650,000**
 - **Address aging classroom uni ventilator components and Building Management system**
 - **Health and Safety item**
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IMPROVEMENTS WITHOUT A TAX IMPACT



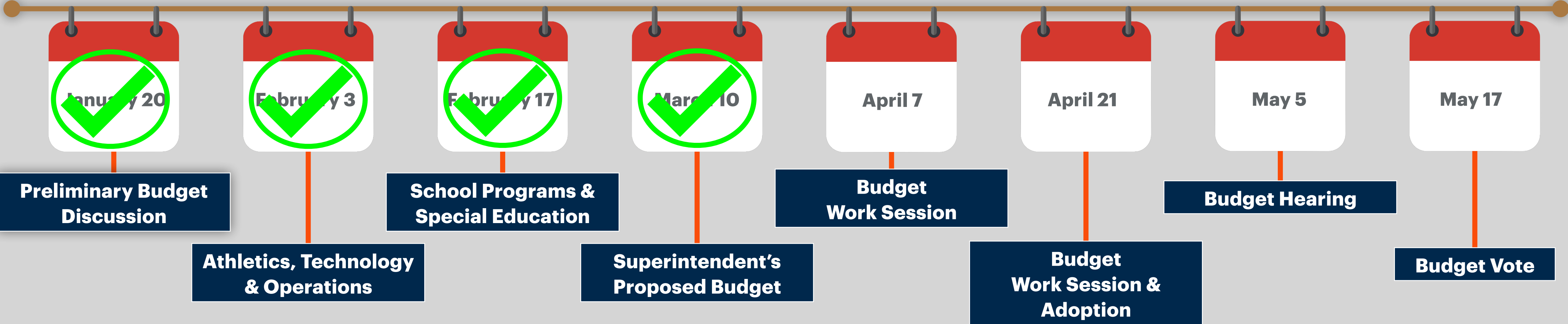
IMPROVEMENTS WITHOUT A TAX IMPACT

- **Furniture replacement for 47 classrooms**
 - **Replace all outstanding classroom uni ventilator components and upgrade Building Management System**
 - **Reduced one-time startup costs**
 - **Reading Program**
 - **Cleaning program**
 - **Reduction on levy**
 - **Additional reduction in tax levy**
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SUMMARY

- **One-time increase to Appropriated Fund Balance**
 - **4.25% budget-to-budget increase driven by *one-time* expenditures**
 - **Budget-to-budget to return to “normal” year over year increases in 2023-24**
 - **Budget-to-budget without *one-time* expenditures**
 - **2.02%**
 - **Reduction in levy sustainable for future fiscal years**
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BUDGET CALENDAR





QUESTIONS & ANSWERS
THANK YOU!
