



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."

APRIL 21, 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
for BOE Budget Adoption**

SUPERINTENDENT'S RECOMMENDED BUDGET

The background features a large, faint, circular seal of the Briarcliff Manor Union Free School District. The seal contains a central shield with a torch and a building, surrounded by the text "BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT" and the motto "CRESCAM ET LUCEBO". A banner at the top of the shield reads "EST. 1898".

STATE BUDGET UPDATE

- **Legislative budget released April 8, 2022**
 - **Universal Pre Kindergarten**
 - **\$210,600 allocation**
 - **Allocated in F Fund (no impact on General Fund)**
 - **Rolls each year**
 - **\$1 million+ to start program in Briarcliff**
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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**

BUDGET AT A GLANCE

Current 2021-22 Budget	\$53,692,283
Proposed 2022-23 Budget	\$56,280,408
Proposed Budget Increase	\$2,588,125
Proposed Budget % Change	4.82%
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%

2022-23 TAX LEVY LIMIT CALCULATION

Briarcliff Manor UFSD - 2022-23 Tax Levy Limit Calculation 3/31/22 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	\$3,219,197
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)	\$45,664,329
W.	Total Tax Levy Percentage Increase	4.50%

Total Change
\$1,967,398

EXPENSE DETAIL

Description	2021-22 Budget	2021-22 Projected Expenditures	2022-23 Proposed Budget	2021 Projected to 2022 Budgeted	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$88,899	\$58,802	\$80,155	36.31%	-\$8,744	-9.84%
Central Admin & Business Office	\$1,151,476	\$1,123,679	\$1,241,577	10.49%	\$90,101	7.82%
Auditing & Treasurer	\$231,076	\$156,700	\$158,397	1.08%	-\$72,679	-31.45%
Legal, Personnel & Public Info.	\$491,459	\$442,488	\$547,610	23.76%	\$56,151	11.43%
Operations, Maintenance & Security	\$4,370,492	\$4,508,756	\$4,741,070	5.15%	\$370,578	8.48%
Central Services & BOCES Admin.	\$1,619,236	\$2,048,788	\$1,585,378	-22.62%	-\$33,858	-2.09%
Curriculum & Instruction	\$645,398	\$623,187	\$674,469	8.23%	\$29,071	4.50%
Supervision	\$1,604,273	\$1,481,155	\$1,486,881	0.39%	-\$117,392	-7.32%
Regular Instruction	\$16,273,510	\$15,777,389	\$17,873,110	13.28%	\$1,599,600	9.83%
Special & Occupational Education	\$5,227,818	\$4,674,769	\$5,085,384	8.78%	-\$142,434	-2.72%
Library & Technology	\$1,803,699	\$1,806,620	\$1,876,217	3.85%	\$72,518	4.02%
Guidance & Health Services	\$1,265,022	\$1,311,646	\$1,363,759	3.97%	\$98,737	7.81%
Psychological & Social Services	\$689,179	\$641,579	\$675,374	5.27%	-\$13,805	-2.00%
Co-Curricular & Athletics	\$1,408,990	\$1,332,182	\$1,517,651	13.92%	\$108,661	7.71%
Pupil Transportation	\$2,493,349	\$2,513,509	\$2,591,580	3.11%	\$98,231	3.94%
Employee Benefits	\$10,481,025	\$10,003,047	\$10,644,174	6.41%	\$163,149	1.56%
Debt Service	\$3,314,484	\$3,297,043	\$3,372,622	2.29%	\$58,138	1.75%
Interfund Transfers	\$232,899	\$94,765	\$115,000	21.35%	-\$117,899	-50.62%
Transfers to Capital	\$300,000	\$300,000	\$650,000	116.67%	\$350,000	116.67%
Total	\$53,692,284	\$52,196,104	\$56,280,408	7.82%	\$2,588,124	4.82%

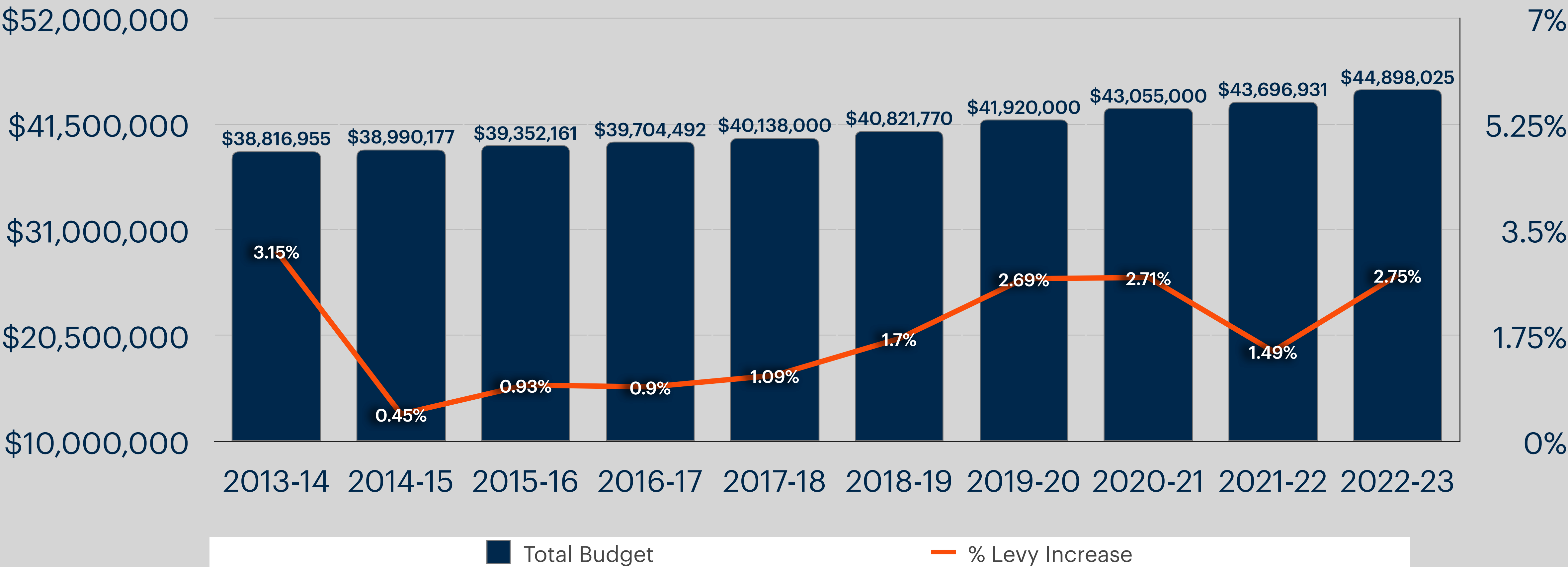
REVENUE DETAIL

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	\$2,274,413	-\$108,429	-4.55%
Excess Cost Aid	\$722,783	\$688,175	\$717,827	-\$4,956	-0.69%
Boces Aid	\$896,379	\$950,368	\$732,879	-\$163,500	-18.24%
Textbook Aid	\$75,550	\$78,463	\$77,240	\$1,690	2.24%
Computer Software Aid	\$19,624	\$20,373	\$20,163	\$539	2.75%
Computer Hardware Aid	\$7,070	\$7,340	\$8,078	\$1,008	14.26%
Library Materials Aid	\$8,188	\$8,500	\$8,413	\$225	2.75%
Appropriated Fund Balance	\$1,022,000	\$1,022,000	\$2,764,384	\$1,742,384	170.49%
Total	\$53,692,283	\$53,795,363	\$56,280,408	\$2,588,125	4.82%

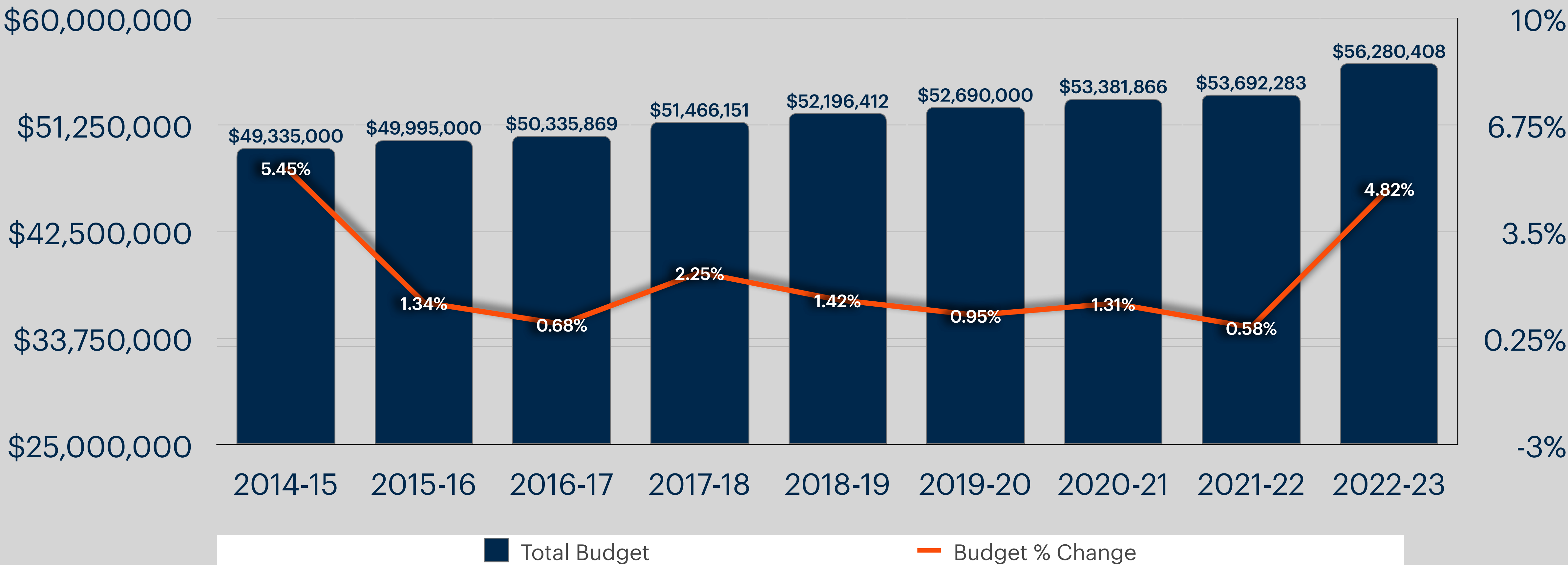
PROPOSED BUDGET AND LEVY IMPACT

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	\$2,764,384	\$1,742,384	170.49%
Total Revenue	\$53,692,283	\$56,280,408	\$2,588,125	4.82%

TAX LEVY HISTORY



BUDGET TO BUDGET COMPARISON

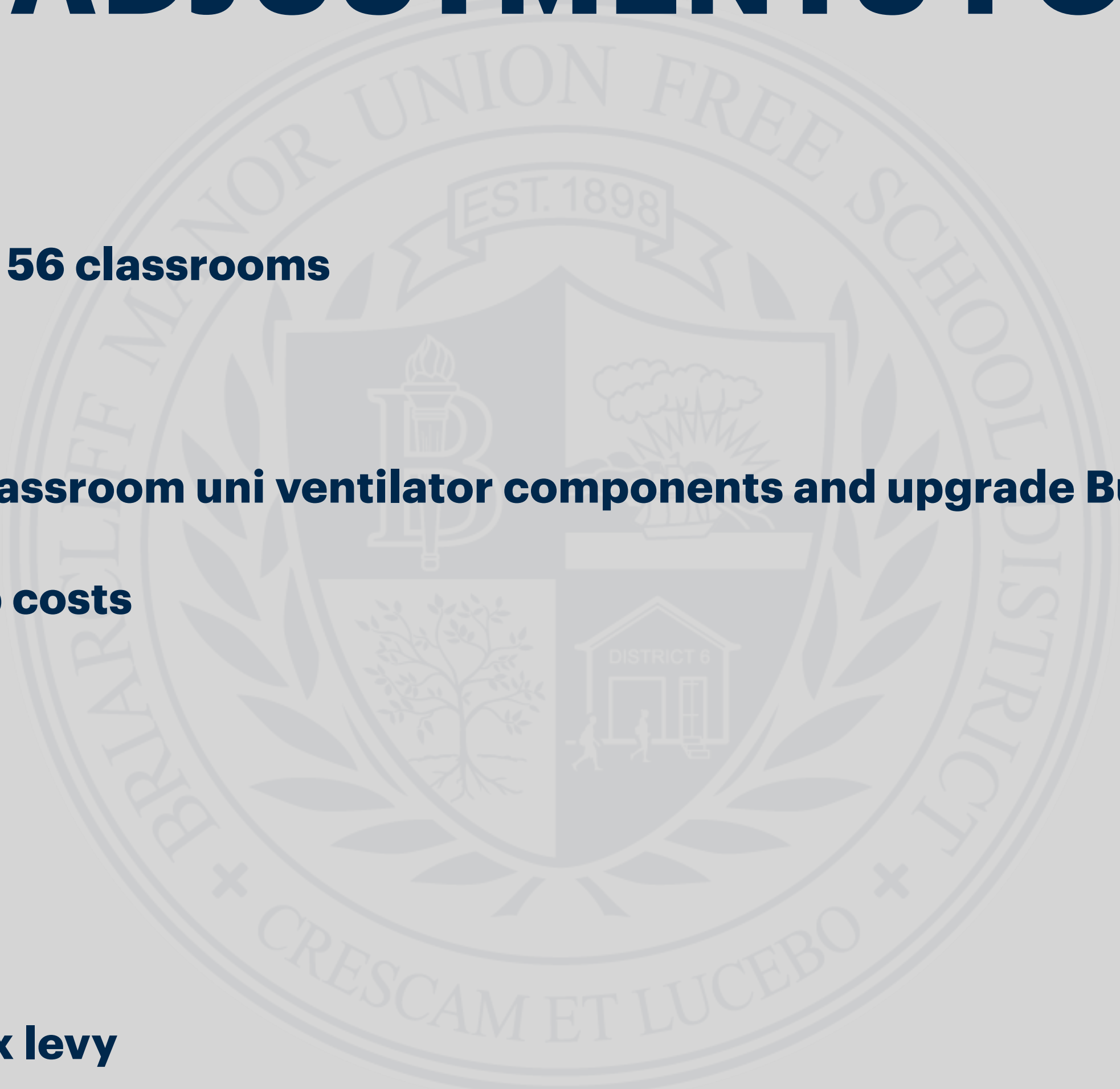


FUND BALANCE PROJECTION

- One time increase to appropriated fund balance
- Return appropriated fund balance to \$1,022,000 for 2023-24
- Continue with Long Range Financial Plan to draw down

Fund Balance Projection for 6/30/21		
General Fund Balance as of 6/30/21		\$9,617,139.87
Revenues (Estimated)	\$52,773,363.15	
Expenditures (Estimated)	-\$52,196,101.63	
Excess (Deficiency)		\$577,261.52
Projected General Fund Equity as of 6/30/22		\$10,194,401.39
<u>Fund Balance Composition</u>		
Approp. For Tax Reduction in 2022-23 School Year		\$2,764,384.00
Tax Certiorari Reserve		\$3,463,958.01
Comp. Absences (Employee Benefit Accrued Liab.) Reserve		\$430,620.00
ERS Retirement Reserve		\$329,379.78
TRS Retirement Reserve		\$434,037.74
Liability Reserve		\$220,805.54
Reserve for Encumbrances		\$300,000.00
Unappropriated Fund Balance (Unreserved/Undesignated)		\$2,251,216.32
Projected General Fund Equity as of 6/30/22		\$10,194,401.39
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>		
4.00% of 2022-23 Budget (\$56,280,408)		\$2,251,216.32
- Can Retain Up To \$2,251,216.32 (4%) By Law		-\$2,251,216.32
Above 4%		\$0.00

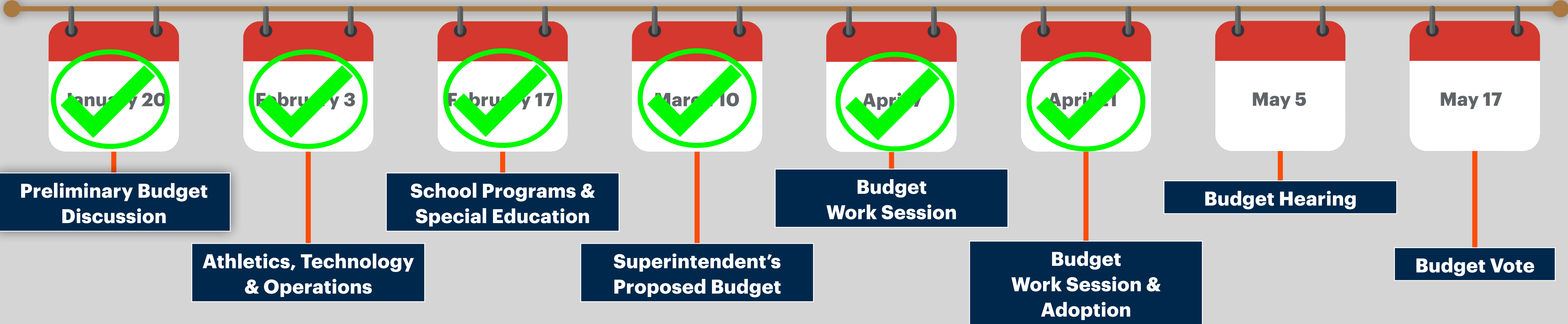
ONE-TIME ADJUSTMENTS FOR 2022-23

- **Furniture replacement for 56 classrooms**
 - **12 classrooms remain**
 - **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**
 - **4.82% budget-to-budget increase driven by *one-time* expenditures**
 - **Levy remains at 2.75% from first recommendation**
 - **Budget-to-budget to return to “typical” 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!
