



2024 - 2025 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 21, 2024

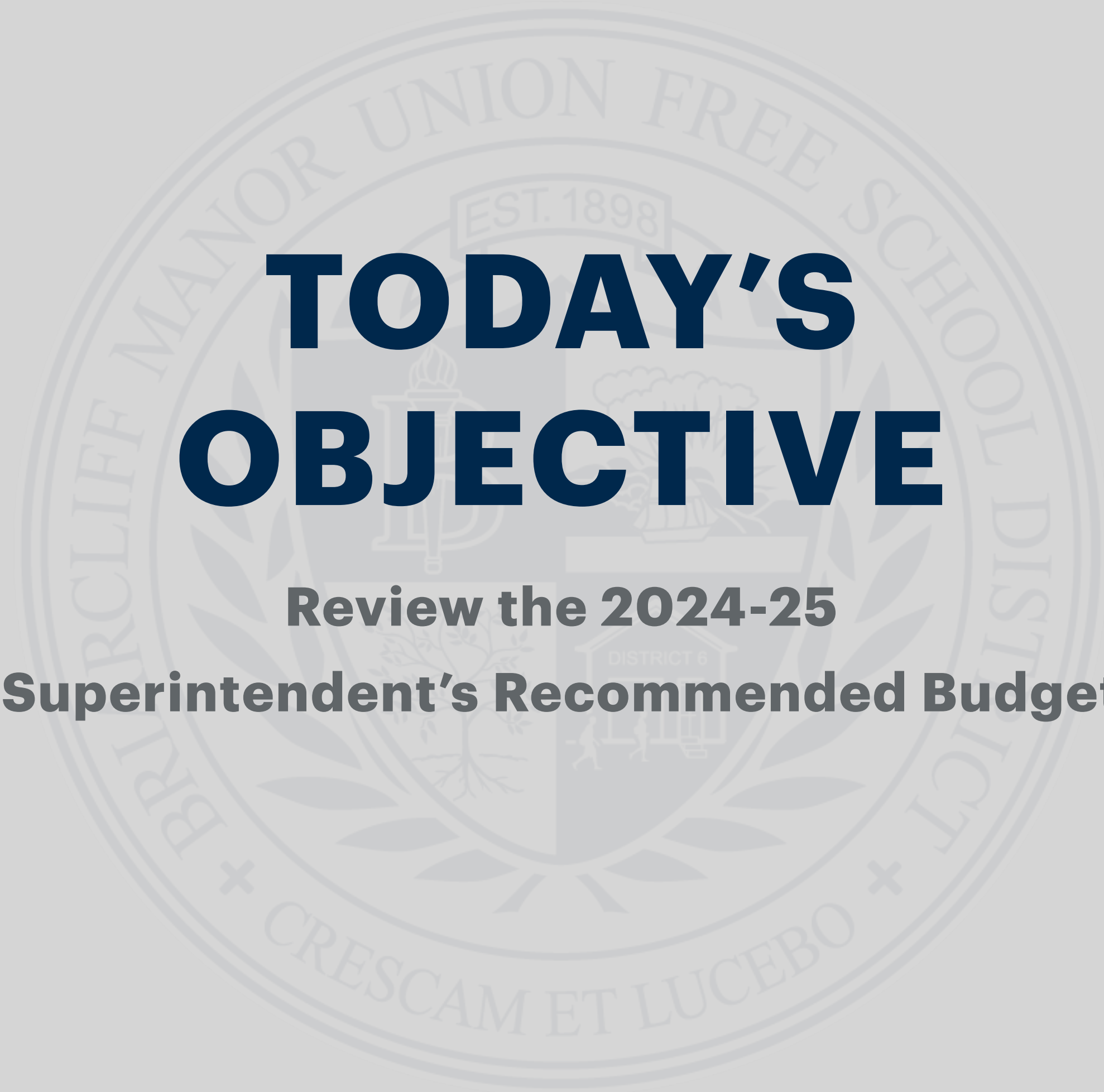
Dr. James Kaishian, Superintendent of Schools
John J. Brucato, Assistant Superintendent for Finance & Operations

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2024-25

Superintendent's Recommended Budget



DISTRICT PHILOSOPHY & VISION



DISTRICT PHILOSOPHY

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

DISTRICT MOTTO

Crescam et Lucebo - "I shall grow and I shall shine."

DISTRICT IMPERATIVE

Meeting the needs of "Every Student, Every Day."

DISTRICT VISION

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

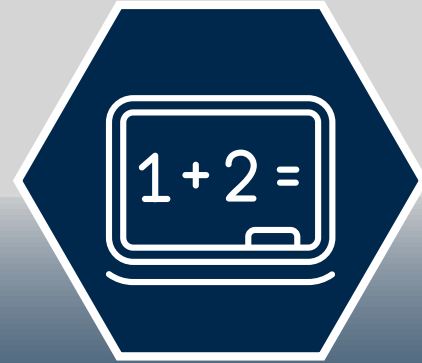
- Rigorous professional standards
 - Student engagement
 - Academic opportunities and supports
 - Student social and emotional well-being
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Strategic Objectives

Every Student, Every Day.

Strategic Objectives



Academics

A broad, meaningful, and engaging program of study that empowers students to think, collaborate, design, and apply their learning to real problems in an increasingly global and digitized world.



Student Supports

Timely and effective supports to help students succeed academically, socially and emotionally.



Social & Emotional Well-Being

Staff, resources and strategies designed to ensure that all students feel safe, welcome, mindful of others, self-aware, can self-regulate, and possess the interpersonal skills that contribute to personal success and happiness.



Learning Environment

Active, flexible, student-centered learning spaces in which students have access to information, resources, and the tools to be productive, and collaborate with others.



Co-Curricular Program

Diverse co-curricular activities that enable students to discover, explore, and apply their knowledge and interests so they may grow and experience positive interactions with others.



Professional Development

Highly effective professional training for faculty and staff designed to maximize their effectiveness in the classroom and in support of students and their families.

Putting the Pieces Together so that students continue to ***Do Well And To Be Well.***

ACADEMICS

- Literacy - *Scholastic and Foundations Y3, differentiated, small group instruction and using data to drive targeted instruction.*
 - Mathematics - *New, *Reveal* K-5 Math Program, assured experiences, enriched and student directed activities.*
 - Critical Skills & Dispositions - *Continued development with a focus on critical thinking and complex problem solving, Digital and Information literacy, Civic Engagement, Personal Agency. Additional Staff - Addressing class size and math expertise.*
 - Engineering and Robotics - *Moving beyond “Project Lead the Way” - Engineering, Design and Development.*
 - Hiring highly qualified and well-rounded faculty.
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STUDENT SUPPORTS

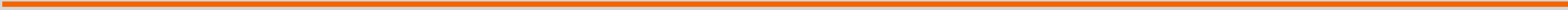
- Pre-referral supports for Todd, Middle, and High School students.
 - Response to Intervention (RTI) - process alignment and improvement.
 - Redefined roles for speech and language pathologist in reading, writing, and oral communication.
 - CDOS (Career Development Occupational Studies) options for HS students.
 - K-3 OT for fine motor skills and zones of regulation.
 - Neuropsychology evaluations conducted in-house.
 - K-12 Guidance coordination and assured supports, strategies and experiences.
-

FOCUS AND SELF-REGULATION

- Continued student focus and self regulation (FSR) themes and monthly read-aloud to build confidence, provide shared literacy experiences, make connections with the experiences of others, and develop empathy.
 - Foster a sense of belonging and community through morning meetings, spirit days, and special events (e.g. Kindness Week).
 - Increased K-12 Guidance and Counseling Coordination.
 - Wellness Centers at Middle and High School - Student Assistant and Social Worker Services
-

LEARNING ENVIRONMENT

- **Completion of Capital Project!**
 - HS CLIFF Center
 - HS Library Media Center
 - Writing and Math Labs
 - Science Research Center
 - Technology “Genius Bar”
 - Performance Space
 - Engineering/Robotics
 - Computer Science Center
 - ADA Compliant Access and Restrooms

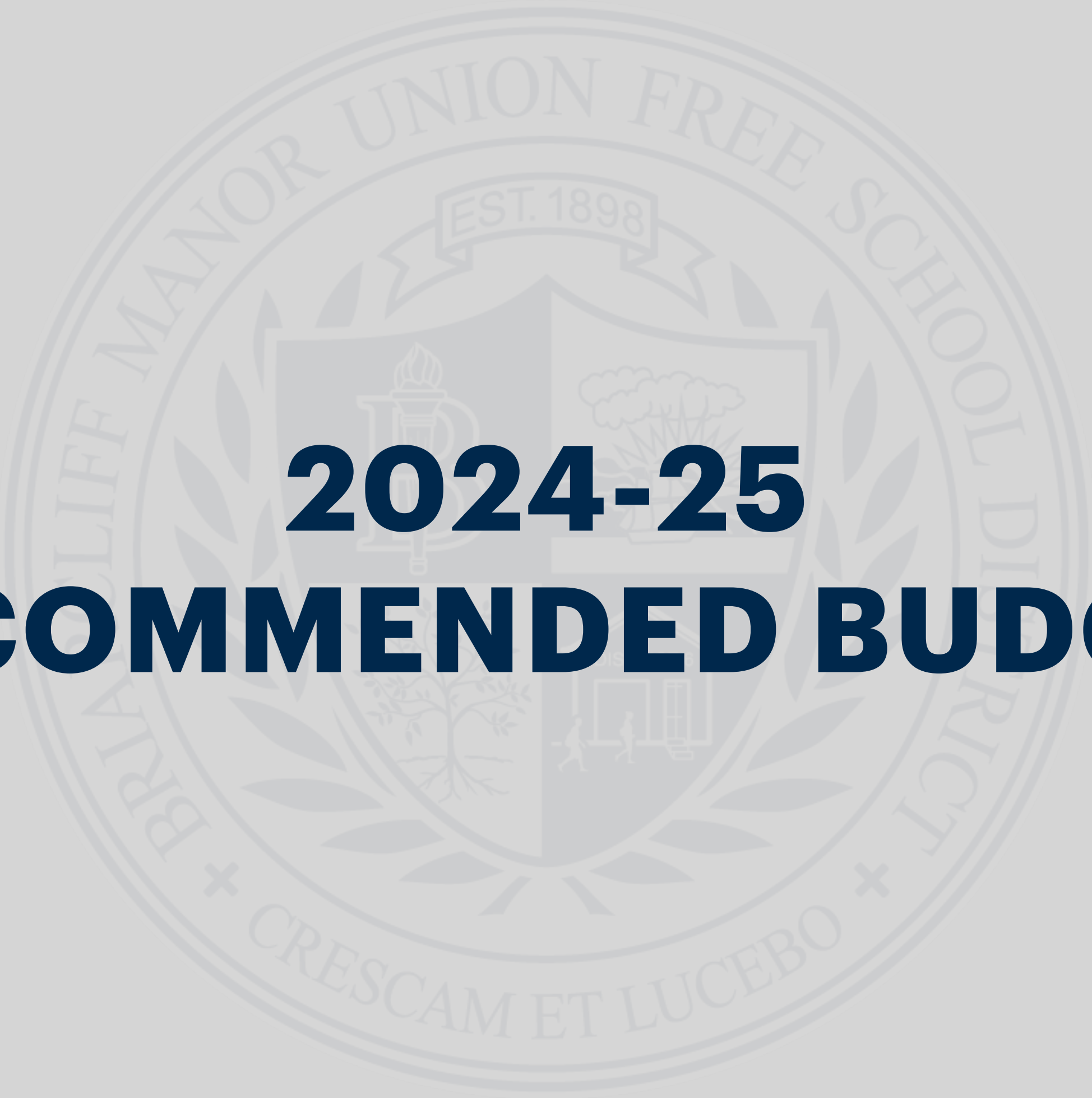


CO-CURRICULAR PROGRAM

- Elementary, Middle and High Schools' Performing Arts and Theater Program.
 - Assemblies, Grade Forums and Special Events.
 - Student Clubs, Activities, Interscholastic competitions.
 - Award-winning Literary magazine and student newspaper.
 - Community service and senior internships
 - 68 sports teams!
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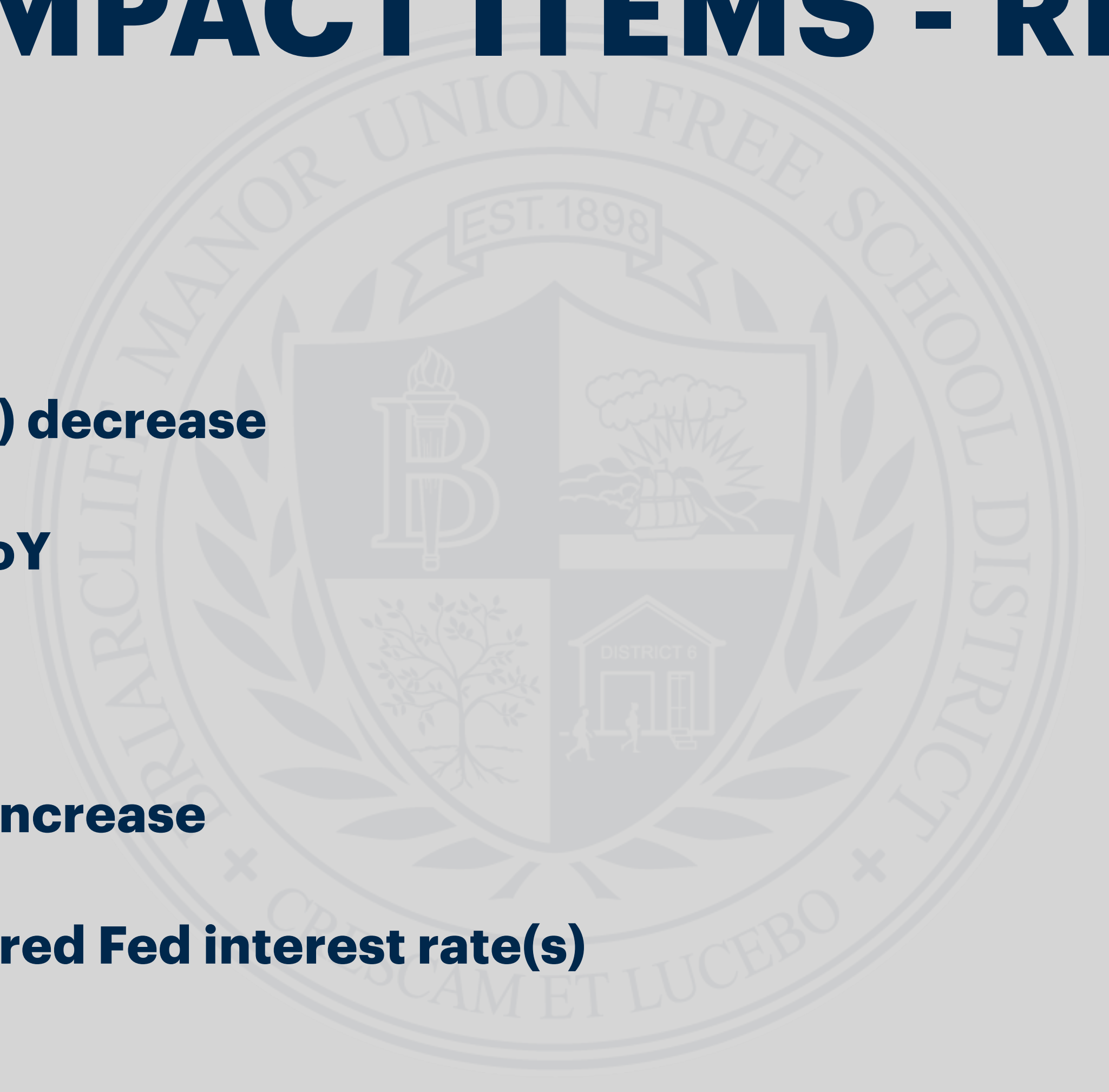
PROFESSIONAL DEVELOPMENT

- New Elementary Mathematics program.
 - Elementary reading and literacy program.
 - Continues professional development with a focus on standards alignment, innovation and forward-thinking pedagogical practices.
 - Implementation of new standards in Science, World Language, ELA, and Math.
 - Instructional Coaches provide Model classrooms and opportunities to turnkey best practices for peers.
 - Innovative teaching and learning strategies.
 - New Instructional Coaching Position (Mathematics).
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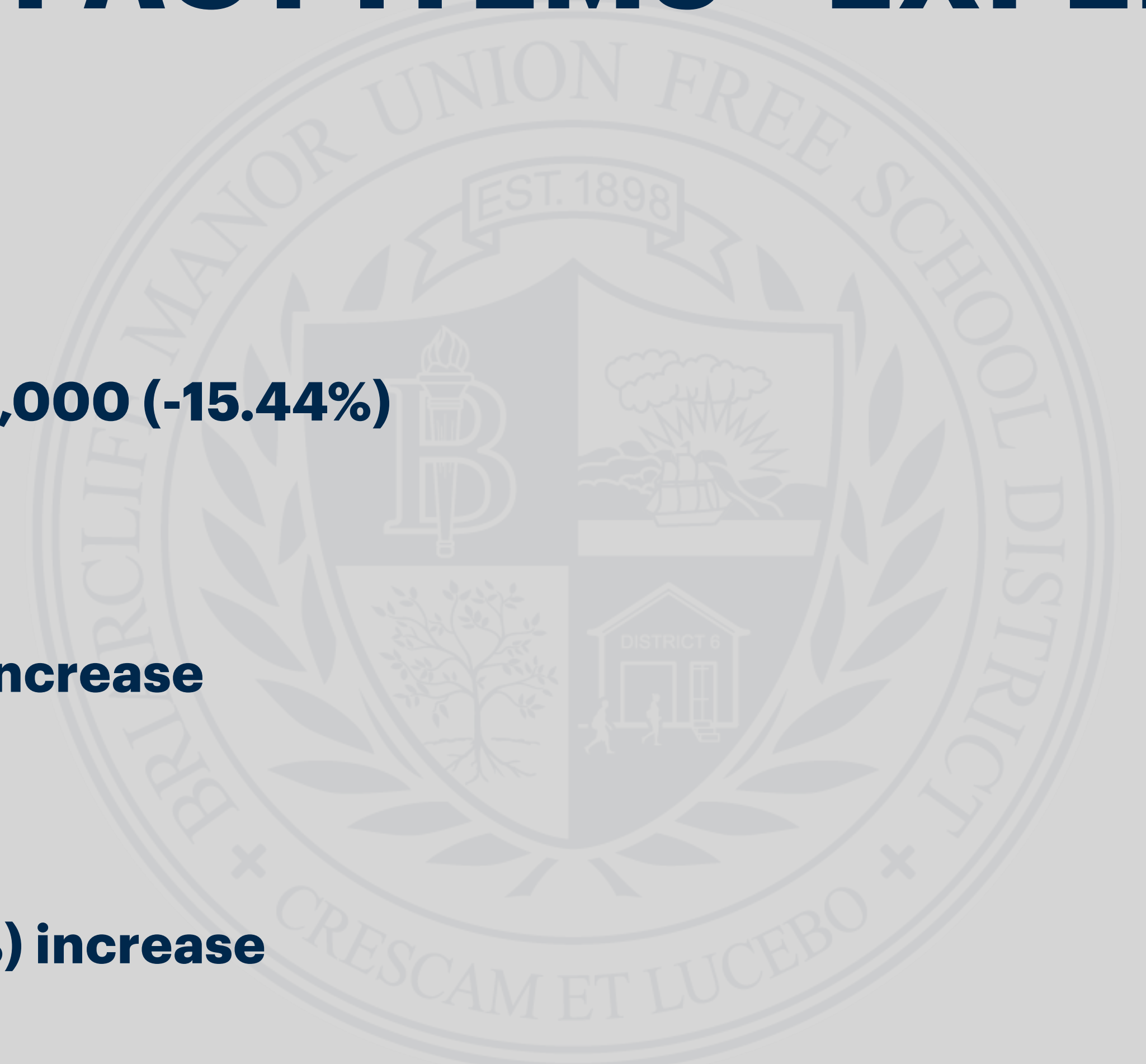
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2024-25
RECOMMENDED BUDGET

MAJOR IMPACT ITEMS - REVENUES

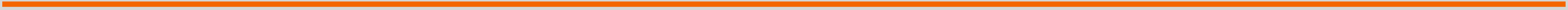
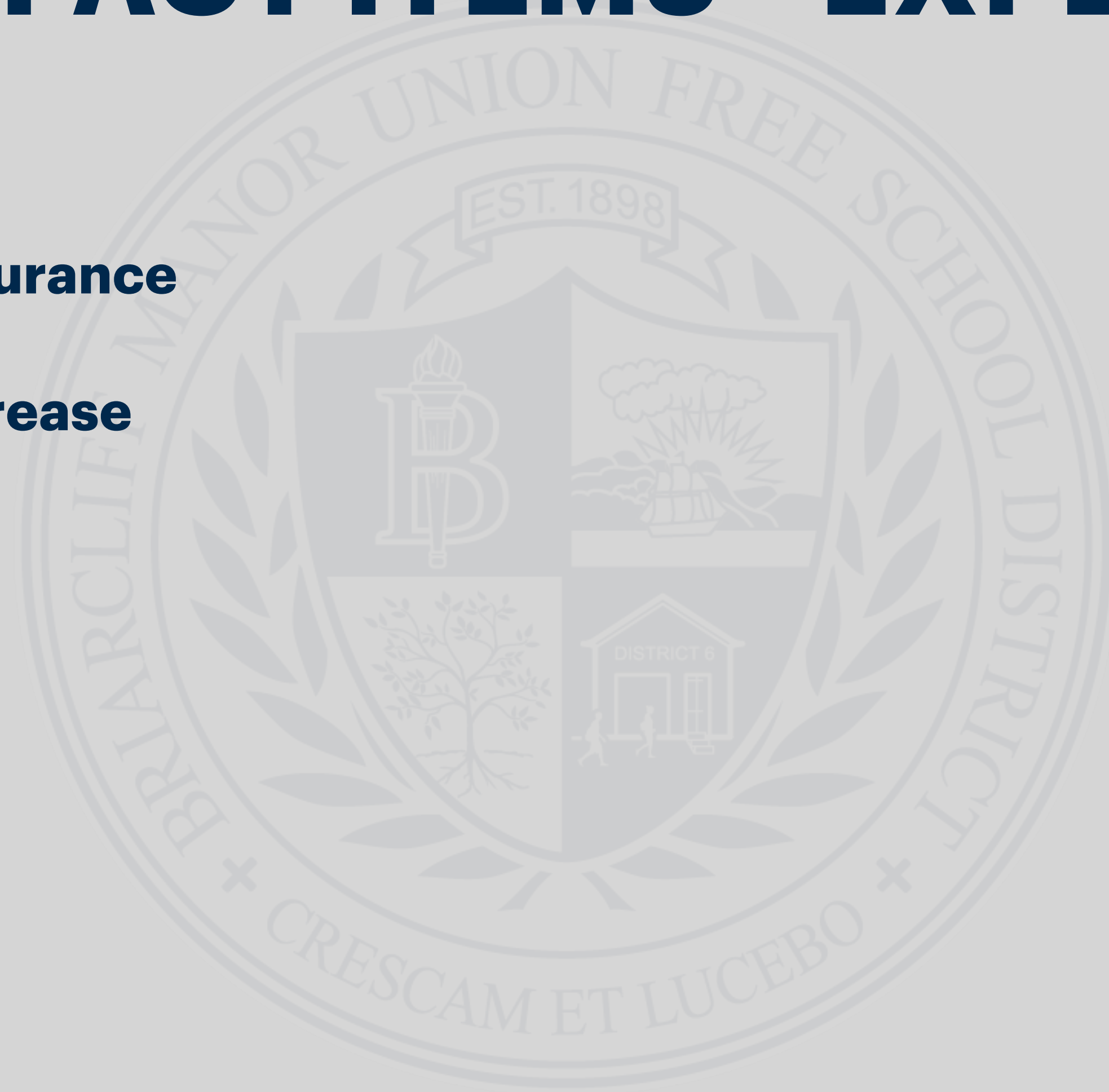
- **Foundation Aid**
 - **\$142,221 (-6.83%) decrease**
 - **Budgeting flat, YoY**
 - **Interest Earnings**
 - **\$272,750 (114%) increase**
 - **Factoring in lowered Fed interest rate(s)**
- 

MAJOR IMPACT ITEMS - EXPENDITURES

- **Utilities**
 - **Decrease of \$176,000 (-15.44%)**
 - **Cleaning Services**
 - **\$182,340 (58%) increase**
 - **ERS & TRS**
 - **\$328,960 (11.19%) increase**
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MAJOR IMPACT ITEMS - EXPENDITURES

- **General Liability Insurance**
 - **\$42,174 (15%) increase**
- **Staffing Needs**



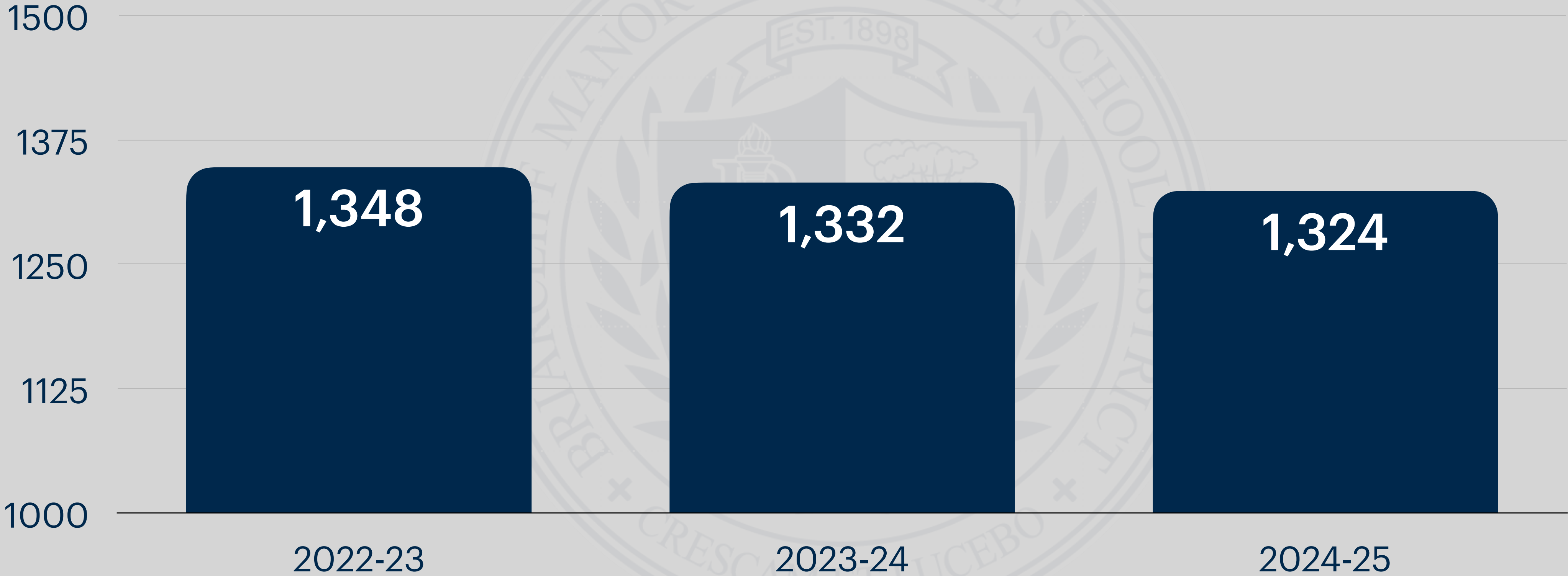
PROJECTED ENROLLMENT & STAFFING CHANGES

	Projected Enrollment Change	Projected Staffing Change
Todd Elementary	-10	-1
Middle School	-1	-1.5
High School	-14	-2
District	-	0
Total	-25	-4.5

2024-25 STAFFING CHANGE DETAIL

	Projected Staffing Change (FTE)	Staffing Detail
Todd Elementary	1	Grade K Teacher
Todd Elementary	1	Grade 4 Teacher
Todd Elementary	1	Math Coach
Todd Elementary	-4	TA Reduction
High School	-2	TA Reduction
Middle School	-2	TA Reduction
Middle School	0.5	Grade 6 Math Teacher
Total	-4.5	

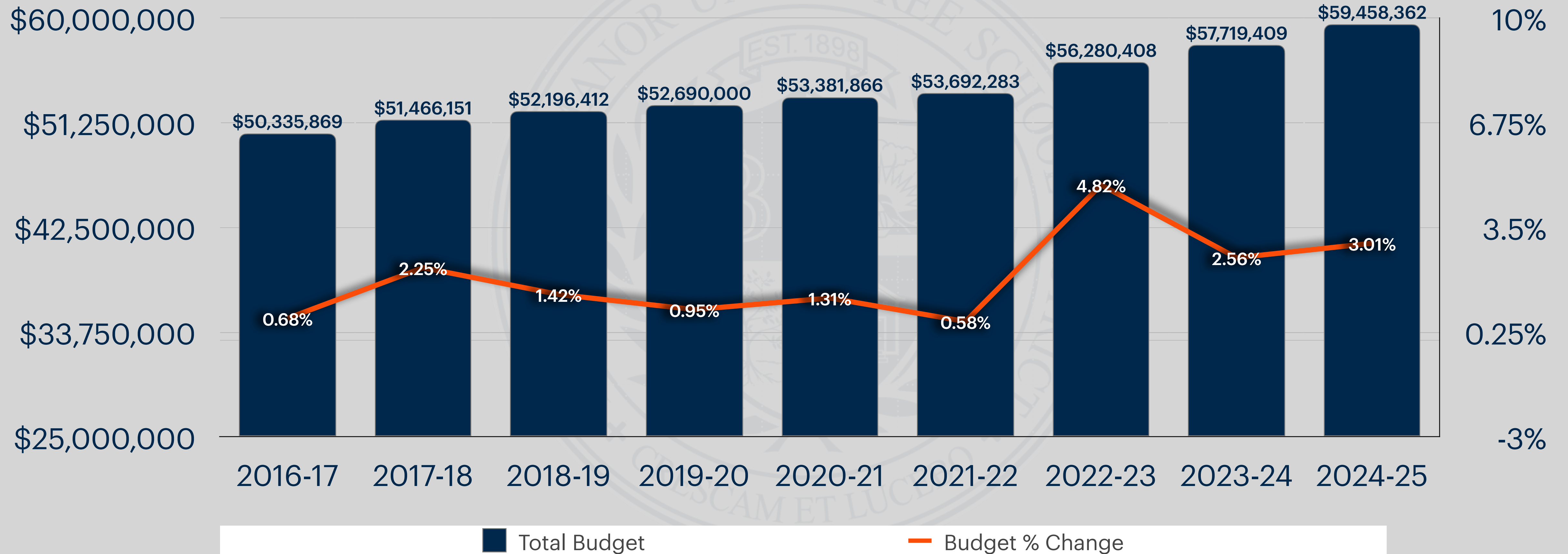
DISTRICT ENROLLMENT



BUDGET AT A GLANCE

Current 2023-24 Budget	\$57,719,409
Proposed 2024-25 Budget	\$59,458,362
Proposed Budget Increase	\$1,738,953
Proposed Budget % Change	3.01%
2023-24 Tax Levy	\$44,982,025
2024-25 Proposed Tax Levy	\$45,724,228
Levy to Levy Increase	\$742,203
Percentage Change	1.65%

BUDGET TO BUDGET COMPARISON

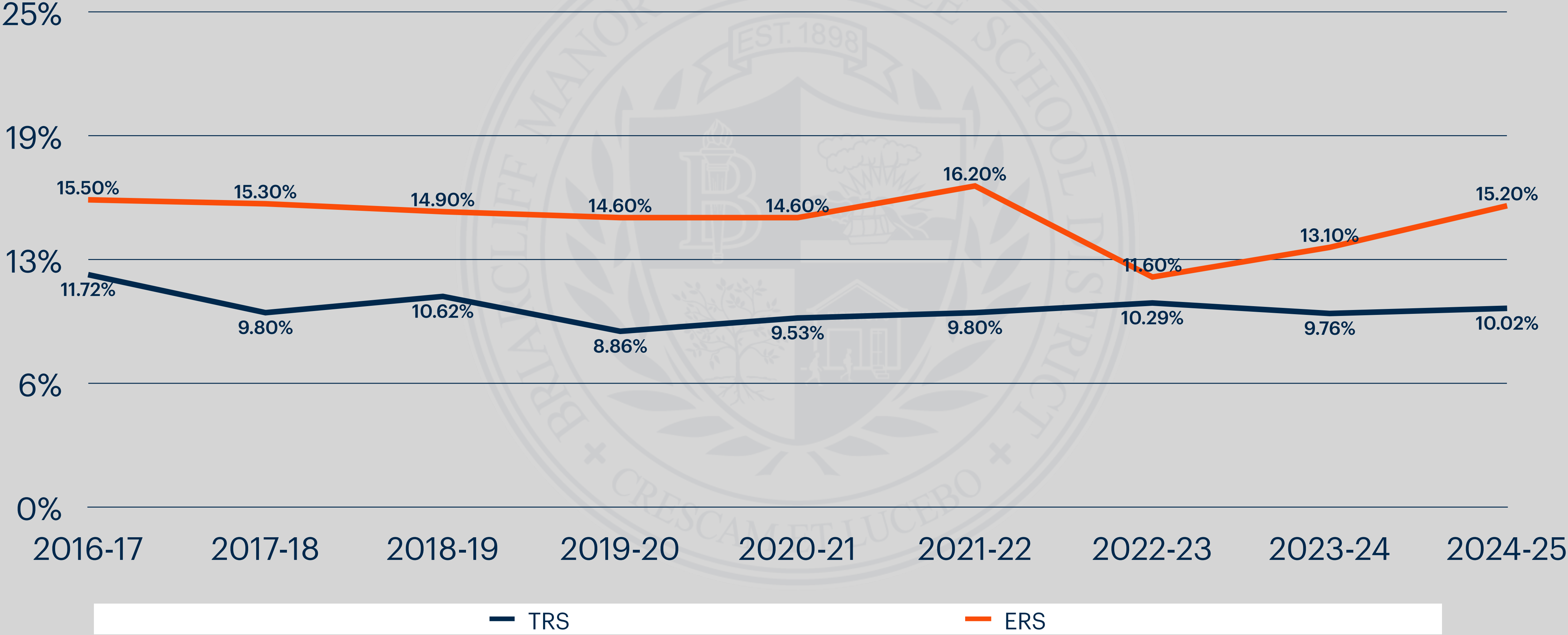


2024-25 TAX LEVY LIMIT CALCULATION

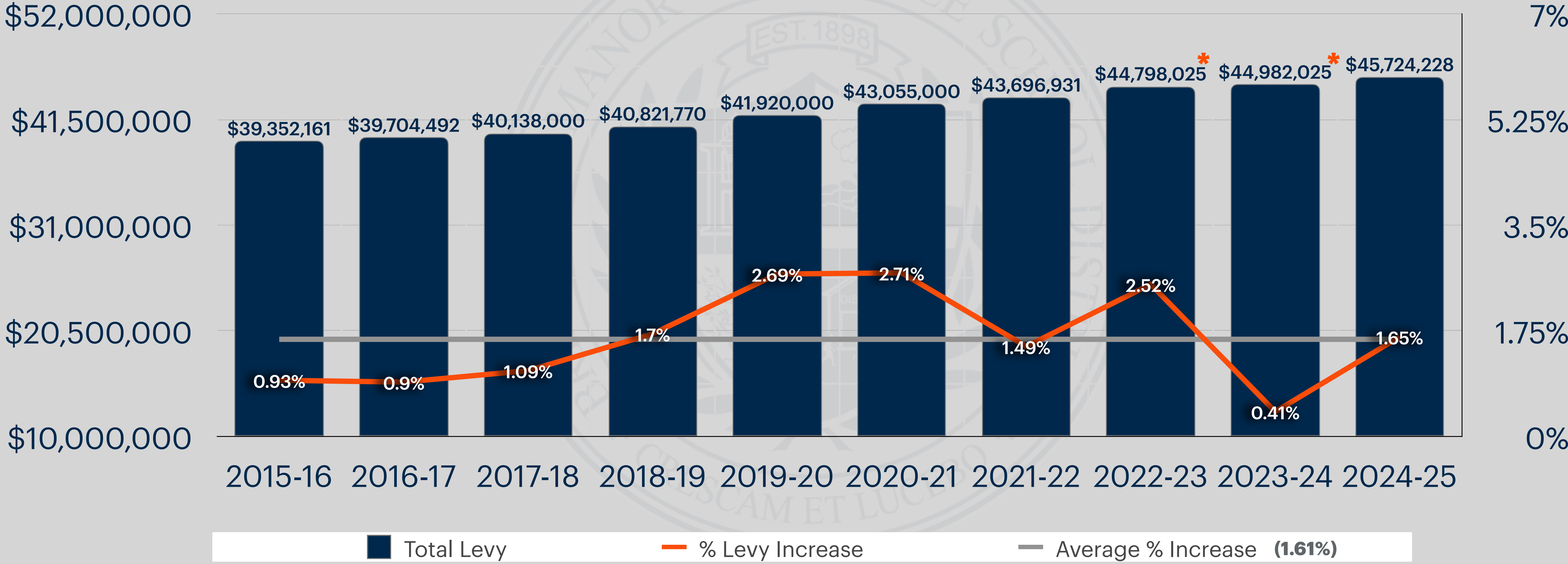
Briarcliff Manor UFSD - 2024-25 Tax Levy Limit Calculation		
3/13/24		
FINAL		
A.	Total Real Property Tax Levy for Base Year	\$44,982,025
B.	Tax Base Growth Factor (minimum of 1.0)	1.0035
C.	Product of A * B	\$45,139,462
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$45,139,462
F.	Base Year Capital Tax Levy	\$3,082,061
G.	Difference of E - F	\$42,057,401
H.	Allowable Levy Growth Factor based on CPI (4.12% for 2024-25. Capped at 2%)	1.0200
I.	Product of G * H	\$42,898,549
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$42,898,549
L.	Equals Tax Levy Limit Base or Before Exclusions	\$42,898,549
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$2,829,553
O.	Budget Year Pension Expense above 2% increase in rate	\$4,971
P.	Eligible Prior Year Carryover	\$0
Q.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-P)	\$45,733,074
R.	Total Tax Levy Percentage Increase	1.67%

Total Change
\$751,049

HISTORICAL ERS AND TRS RATES



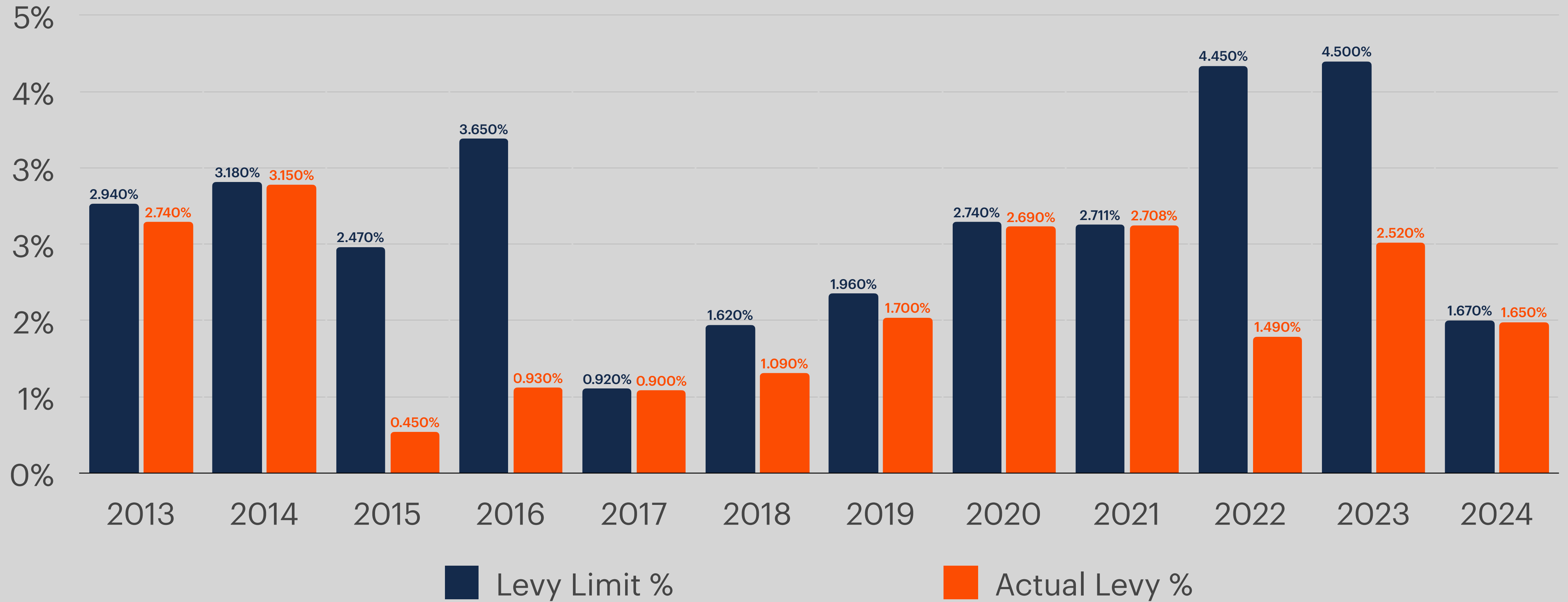
TAX LEVY HISTORY



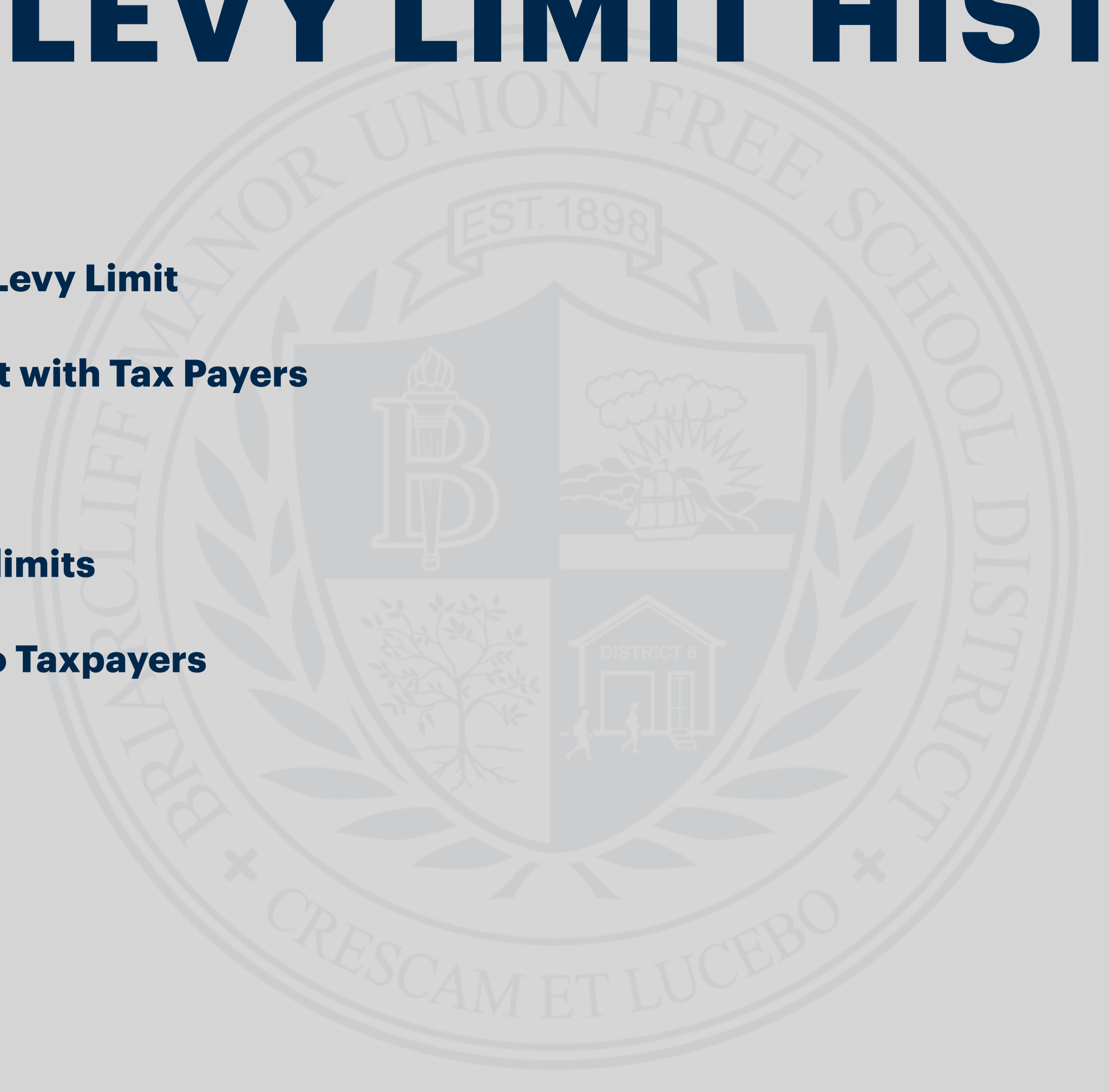
***Original 2022-23 levy was a 2.75% increase for a total levy of \$44,898,025.
The levy was reduced in August of 2022 by \$100,000,. Total levy increase 2.52% for a total of \$44,798,025**

***Original 2023-24 levy was a 0.49% increase for a total levy of \$45,018,025.
The levy was reduced in August of 2023 by \$36,000,. Total levy increase 0.41% for a total of \$44,982,025**

TAX LEVY LIMIT HISTORY



TAX LEVY LIMIT HISTORY

- **Historically underneath Tax Levy Limit**
 - **Cumulative Levy Dollars Kept with Tax Payers**
 - **\$4,416,967**
 - **37.1% of cumulative levy limits**
 - **Additional Funds Returned to Taxpayers**
 - **2018: \$207,000**
 - **2019: \$103,320**
 - **2023: \$100,000**
 - **2024: \$36,000**
- 

REVENUE DETAIL

Description	2023-24 Budget	2023-24 Projection	2024-25 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	\$44,982,025	\$44,981,502	\$45,724,228	\$742,203	1.65%
County Sales Tax	\$730,000	\$772,090	\$760,000	\$30,000	4.11%
Other Day School Tuition - Individuals	\$300,972	\$352,656	\$251,484	-\$49,489	-16.44%
Day School Tuition - Other Districts	\$4,601,384	\$5,373,331	\$4,825,057	\$223,673	4.86%
Student Fees	\$40,000	\$39,050	\$40,500	\$500	1.25%
Other Miscellaneous Revenue	\$2,976	\$0	\$2,976	\$0	0.00%
Interest Earnings	\$238,250	\$656,874	\$511,000	\$272,750	114.48%
Rental of Property	\$60,800	\$62,893	\$60,000	-\$800	-1.32%
Insurance Recoveries	\$0	\$60	\$0	\$0	0.00%
Refund-Prior Year Exp- BOCES	\$38,000	\$95,000	\$43,000	\$5,000	13.16%
Refund-Prior Year Other	\$30,000	\$47,000	\$35,000	\$5,000	16.67%
E-Rate Reimbursement	\$30,000	\$47,459	\$0	-\$30,000	-100.00%
Unclassified Revenues	\$15,700	\$26,958	\$15,450	-\$250	-1.59%
Field Trips/Arts in Education	\$21,250	\$27,315	\$21,250	\$0	0.00%
Basic State Aid	\$2,555,422	\$2,804,608	\$3,221,073	\$665,651	26.05%
Excess Cost Aid	\$873,439	\$779,464	\$788,988	-\$84,451	-9.67%
Boces Aid	\$676,325	\$978,995	\$862,586	\$186,261	27.54%
Textbook Aid	\$77,531	\$77,356	\$77,298	-\$233	-0.30%
Computer Software Aid	\$20,178	\$20,238	\$20,253	\$75	0.37%
Computer Hardware Aid	\$8,377	\$8,403	\$7,689	-\$688	-8.21%
Library Materials Aid	\$8,419	\$8,443	\$8,450	\$31	0.37%
Applied Fund Balance	\$2,408,361	\$2,408,361	\$2,182,080	-\$226,281	-9.40%
Total	\$57,719,409	\$59,568,056	\$59,458,362	\$1,738,953	3.01%

PROPOSED BUDGET AND LEVY IMPACT

Description	2023-24 Budget	2024-25 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	\$44,982,025	\$45,724,228	\$742,203	1.65%
Non-Property Revenue	\$10,329,257	\$11,552,054	\$1,222,797	11.84%
Assigned Fund Balance	\$2,408,361	\$2,232,080	-\$176,281	-7.32%
Total Revenue	\$57,719,643	\$59,508,362	\$1,788,719	3.10%

2024-25 PROJECTED TUITION REVENUE

2024-25		
82.0	Pocantico Hills	\$4,671,158
3.0	Other Schools	\$307,080
8.0	Parent Placed	\$251,908
93.0	Total	\$5,230,146

2024-25		
21.0	Special Ed.	\$2,592,510
64.0	General Ed.	\$2,385,728
8.0	Parent Placed	\$251,908
93.0	Total	\$5,230,146

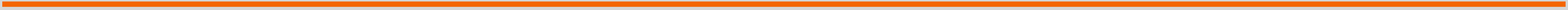
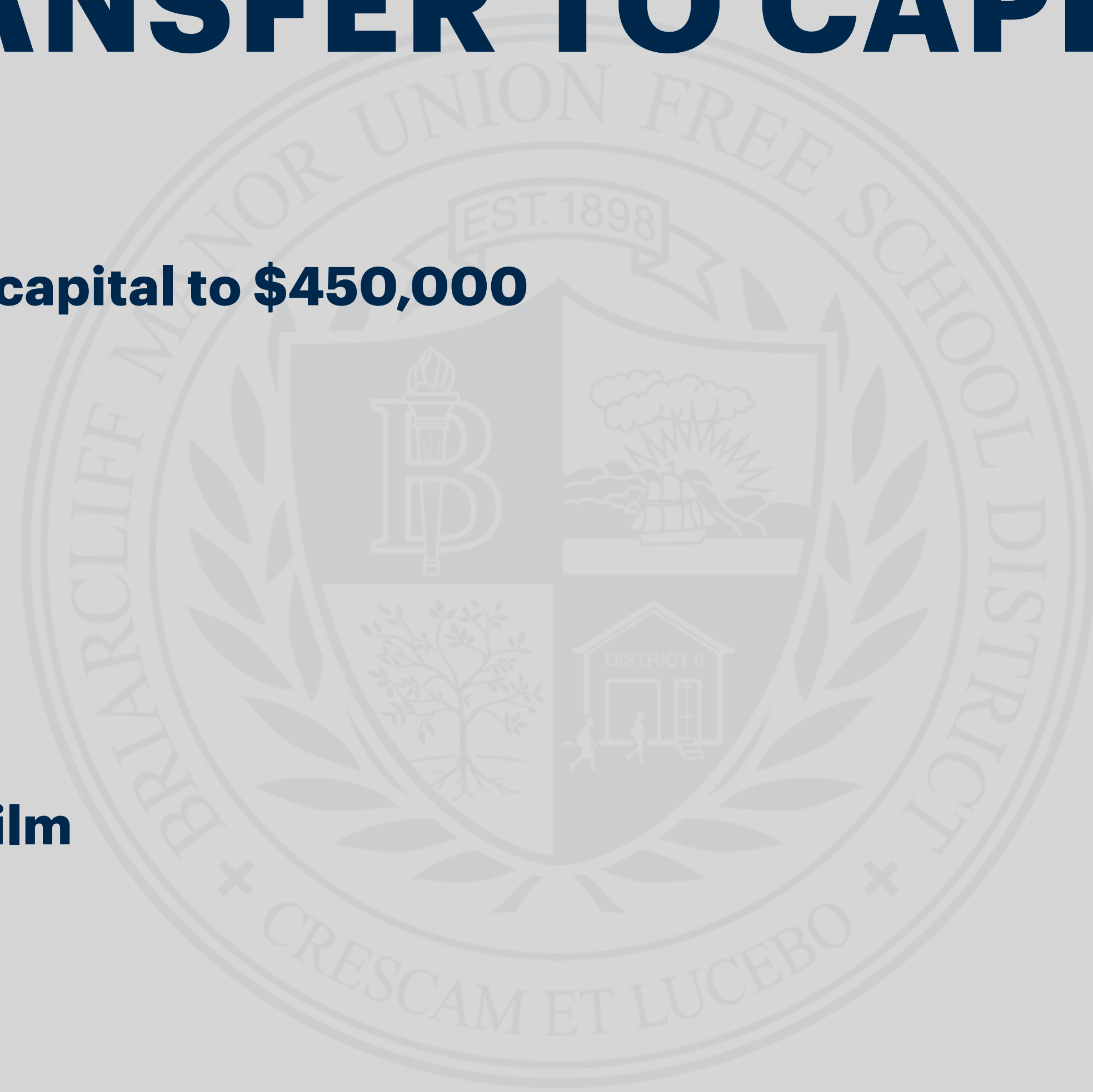
2023-24 Adjustments	
Pocantico Hills	-\$130,284
Other Schools	-\$22,897
Parent Placed	-\$424
Total	-\$153,605
Net total	\$5,076,541

EXPENSE DETAIL

Description	2023-24 Budget	2023-24 Projection	2024-25 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$90,141	\$66,561	\$92,370	\$2,229	2.47%
Central Admin & Business Office	\$1,317,751	\$1,278,561	\$1,325,512	\$7,761	0.59%
Auditing & Treasurer	\$167,197	\$163,840	\$177,597	\$10,400	6.22%
Legal, Personnel & Public Info.	\$561,612	\$466,075	\$569,997	\$8,385	1.49%
Operations, Maintenance & Security	\$5,011,808	\$4,479,817	\$5,159,266	\$147,458	2.94%
Central Services & BOCES Admin.	\$1,577,892	\$1,430,097	\$1,715,351	\$137,459	8.71%
Curriculum & Instruction	\$665,559	\$565,867	\$669,326	\$3,767	0.57%
Supervision	\$1,555,245	\$1,541,095	\$1,592,122	\$36,877	2.37%
Regular Instruction	\$17,539,556	\$17,346,640	\$17,190,040	-\$349,516	-1.99%
Special & Occupational Education	\$5,174,669	\$4,752,839	\$5,454,438	\$279,769	5.41%
Library & Technology	\$1,966,141	\$2,076,097	\$1,887,124	-\$79,017	-4.02%
Guidance & Health Services	\$1,417,235	\$1,460,634	\$1,466,457	\$49,222	3.47%
Psychological & Social Services	\$729,232	\$670,322	\$726,335	-\$2,897	-0.40%
Co-Curricular & Athletics	\$1,627,440	\$1,527,498	\$1,759,882	\$132,442	8.14%
Pupil Transportation	\$2,712,568	\$2,670,873	\$2,821,031	\$108,463	4.00%
Employee Benefits	\$11,509,177	\$11,503,164	\$12,331,377	\$822,200	7.14%
Debt Service	\$3,601,188	\$3,748,922	\$3,975,137	\$373,949	10.38%
Interfund Transfers	\$95,000	\$23,429	\$95,000	\$0	0.00%
Transfers to Capital	\$400,000	\$381,635	\$450,000	\$50,000	12.50%
Total	\$57,719,411	\$56,153,966	\$59,458,362	\$1,738,951	3.01%

TRANSFER TO CAPITAL

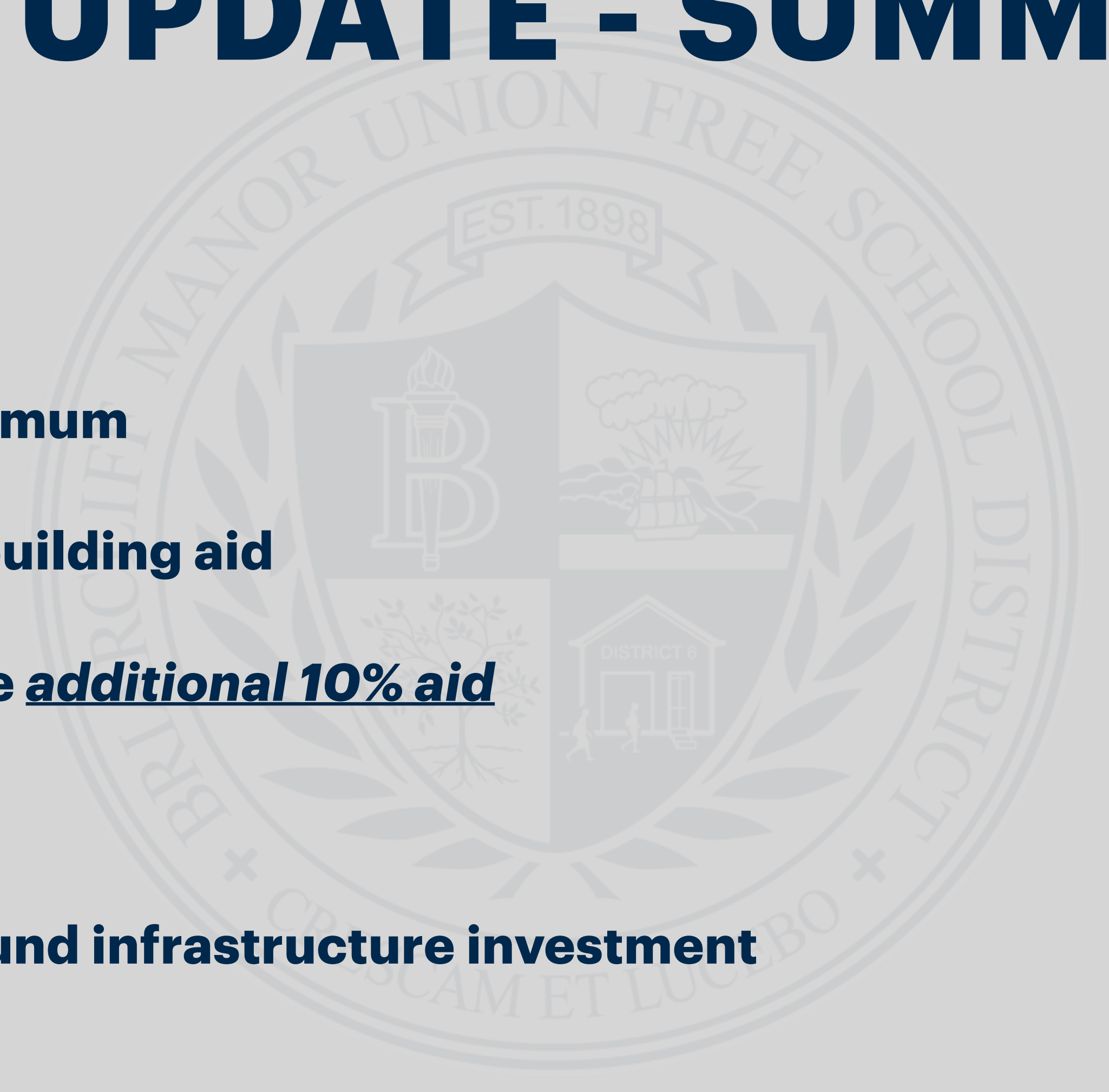
- **Increase transfer to capital to \$450,000**
 - **Door alarms**
 - **Door swipes**
 - **Security cameras**
 - **Phase 2 window film**



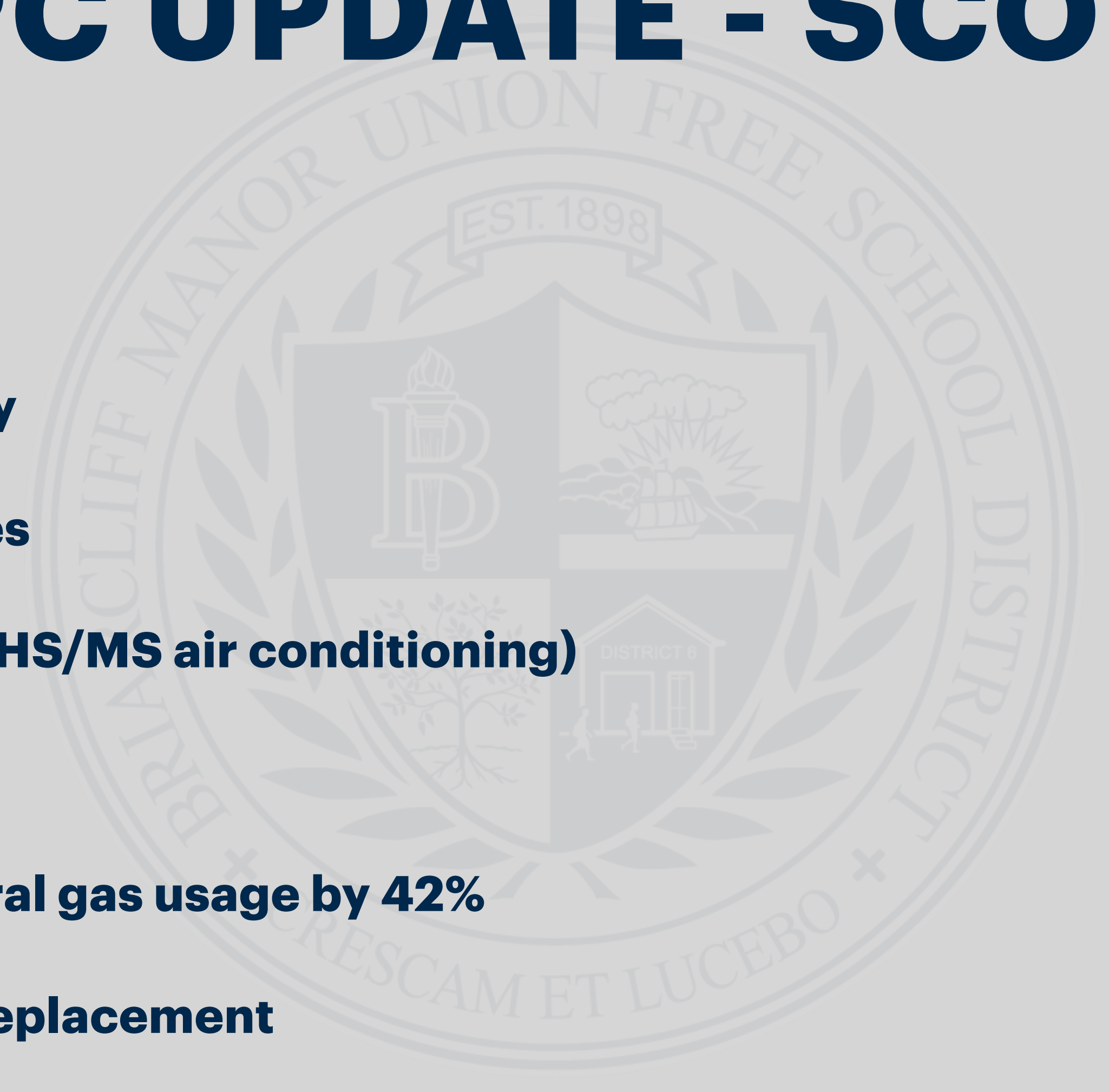
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ENERGY PERFORMANCE CONTRACT UPDATE

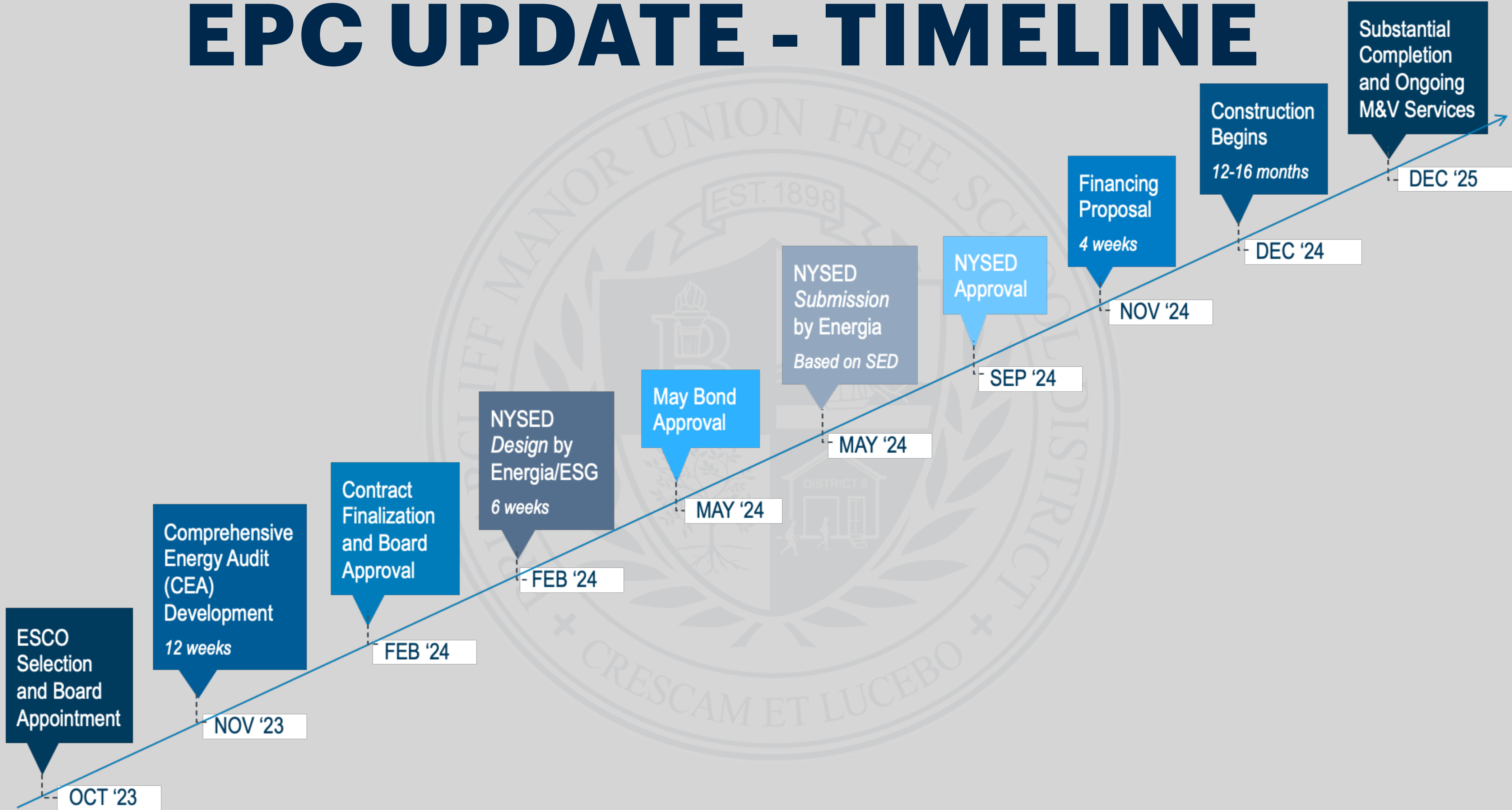
EPC UPDATE - SUMMARY

- **Project Cost**
 - **\$11.1 million maximum**
 - **Assumes 34.7% building aid**
 - **Voters to approve additional 10% aid**
 - **No tax impact**
 - **Energy savings fund infrastructure investment**
- 

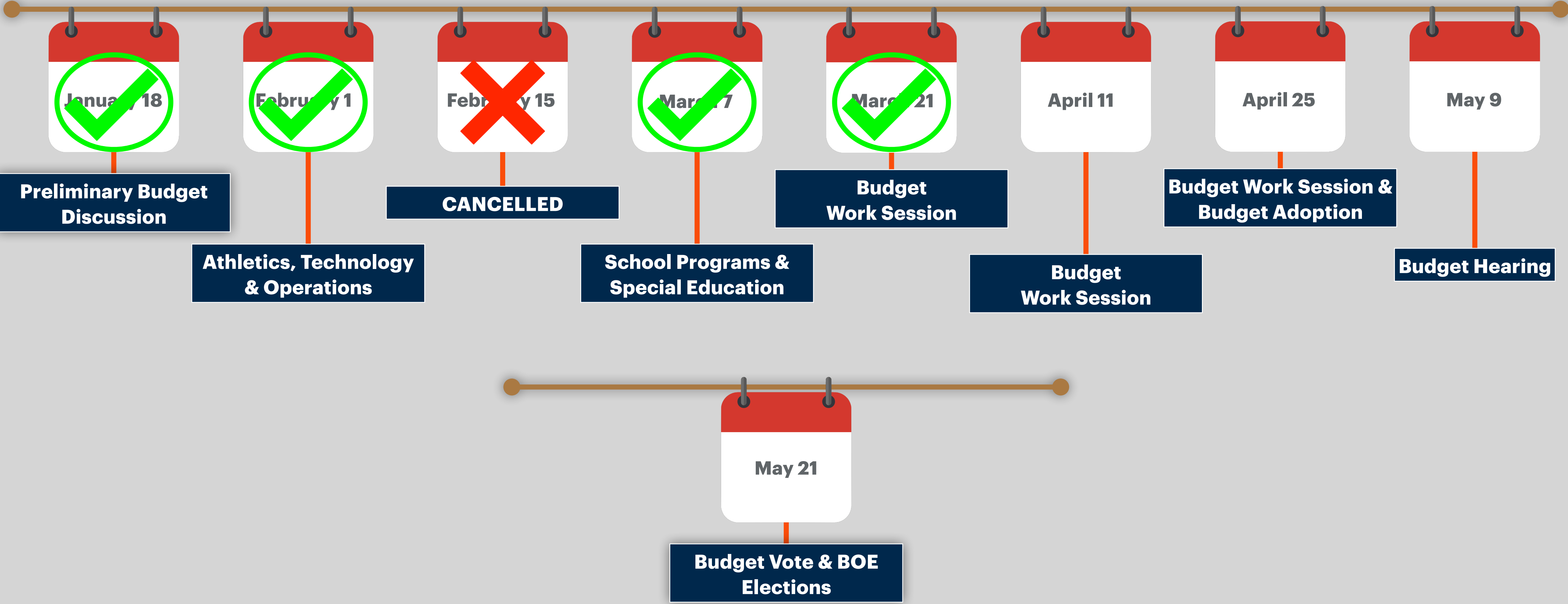
EPC UPDATE - SCOPE

- **Solar Installation**
 - **Net zero electricity**
 - **LED Lighting upgrades**
 - **Chiller replacement (HS/MS air conditioning)**
 - **Boiler replacement**
 - **Reduction of natural gas usage by 42%**
 - **Domestic hot water replacement**
- 

EPC UPDATE - TIMELINE



BUDGET CALENDAR



QUESTIONS & ANSWERS
THANK YOU!

