



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."

APRIL 11, 2024

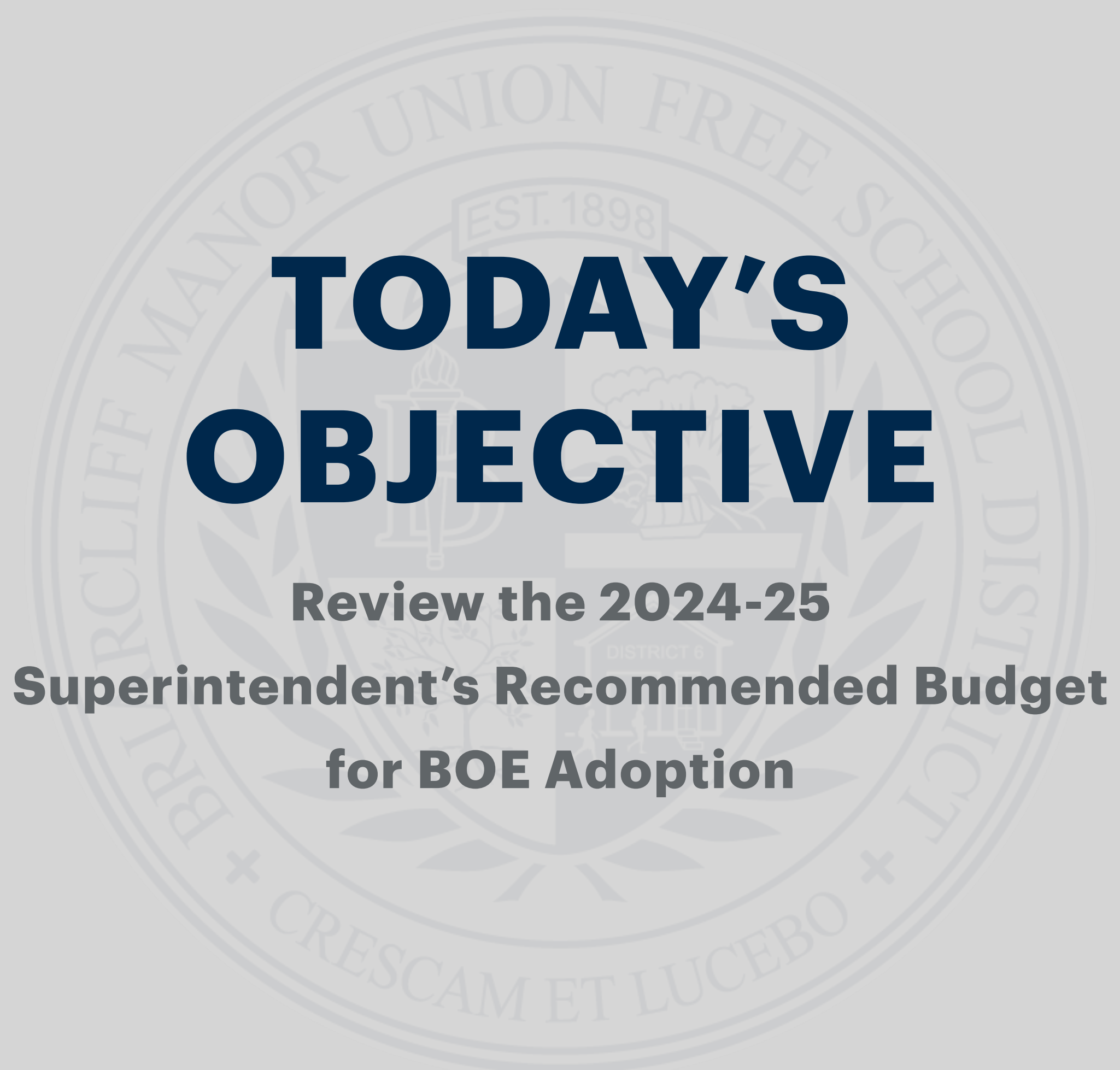
Dr. James Kaishian, Superintendent of Schools
John J. Brucato, Assistant Superintendent for Finance & Operations

MIDDLE SCHOOL AUDITORIUM

TODAY'S OBJECTIVE

Review the 2024-25

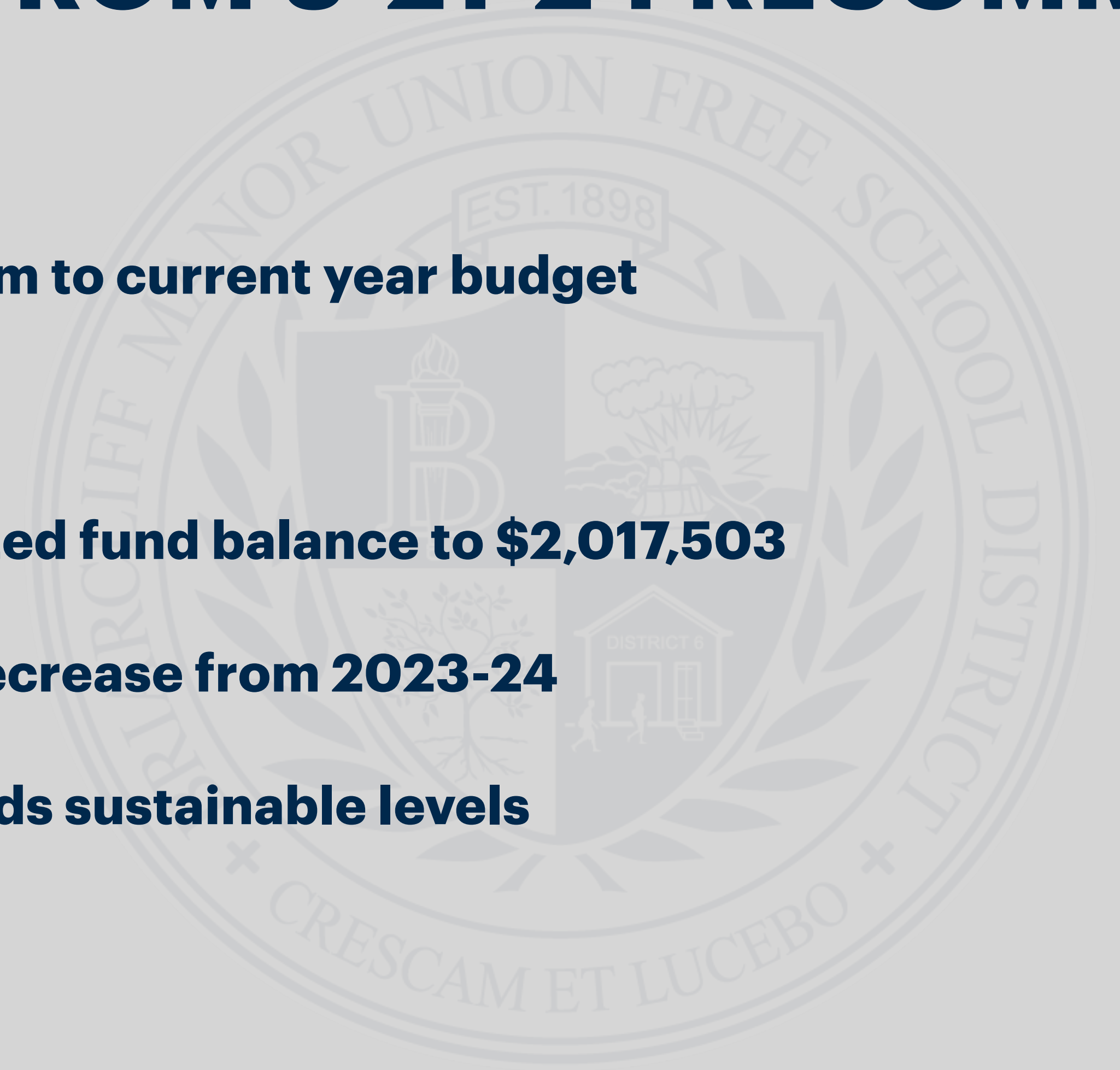
**Superintendent's Recommended Budget
for BOE Adoption**





**CHANGES FROM 3-21-24
RECOMMENDATION**

CHANGES FROM 3-21-24 RECOMMENDATION

- **Moved Math Program to current year budget**
 - **Salary adjustments**
 - **Reduced appropriated fund balance to \$2,017,503**
 - **16% (390,858) decrease from 2023-24**
 - **Movement towards sustainable levels**
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**SUPERINTENDENT'S RECOMMENDED
BUDGET**

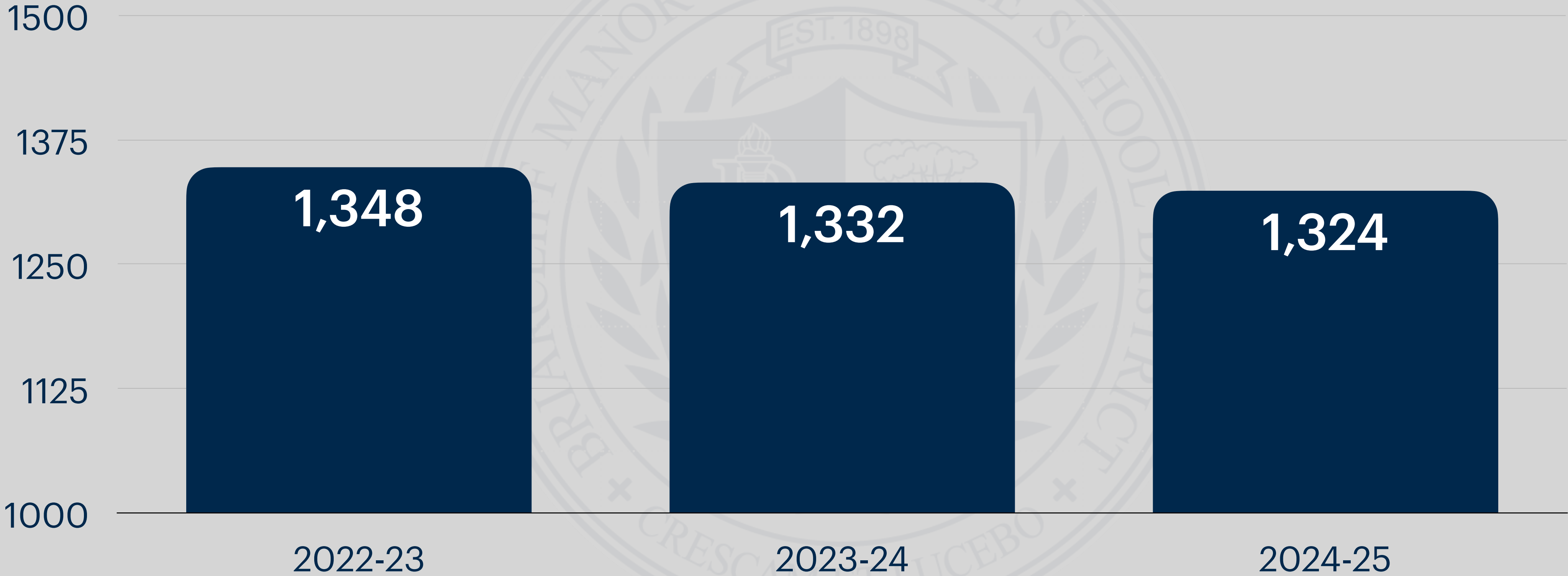
PROJECTED ENROLLMENT & STAFFING CHANGES

	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	\$59,293,785
Proposed Budget Increase	\$1,574,376
Proposed Budget % Change	2.73%
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%

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

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	\$2,017,503	-\$390,858	-16.23%
Total	\$57,719,409	\$59,568,056	\$59,293,785	\$1,574,376	2.73%

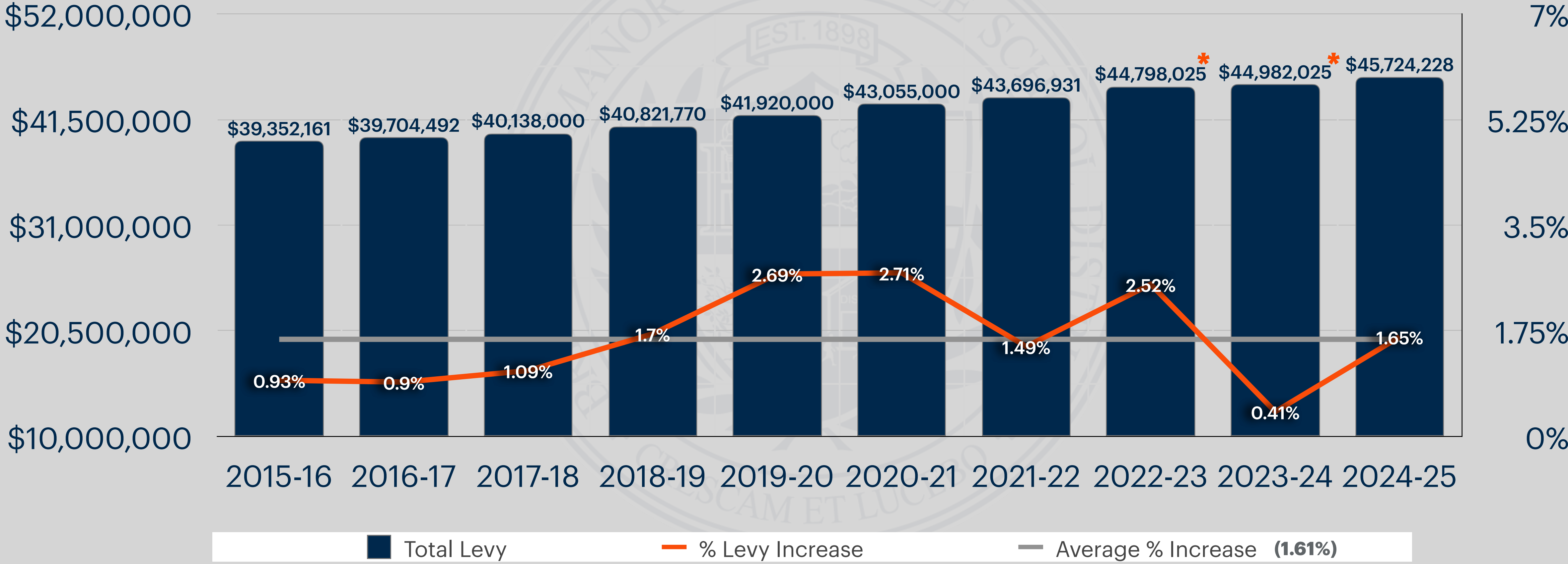
EXPENSE DETAIL

Description	2023-24 Budget	2023-24 Projection	2024-25 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$90,141	\$64,039	\$92,370	\$2,229	2.47%
Central Admin & Business Office	\$1,317,751	\$1,282,584	\$1,325,512	\$7,761	0.59%
Auditing & Treasurer	\$167,197	\$165,859	\$177,597	\$10,400	6.22%
Legal, Personnel & Public Info.	\$561,612	\$497,739	\$569,998	\$8,386	1.49%
Operations, Maintenance & Security	\$5,011,808	\$4,375,429	\$5,159,266	\$147,458	2.94%
Central Services & BOCES Admin.	\$1,577,892	\$1,435,882	\$1,659,681	\$81,789	5.18%
Curriculum & Instruction	\$665,559	\$591,028	\$669,326	\$3,766	0.57%
Supervision	\$1,555,245	\$1,540,285	\$1,592,122	\$36,877	2.37%
Regular Instruction	\$17,539,556	\$17,642,941	\$17,081,134	-\$458,422	-2.61%
Special & Occupational Education	\$5,174,669	\$4,681,577	\$5,454,438	\$279,769	5.41%
Library & Technology	\$1,966,141	\$1,923,301	\$1,887,124	-\$79,017	-4.02%
Guidance & Health Services	\$1,417,235	\$1,311,190	\$1,466,457	\$49,222	3.47%
Psychological & Social Services	\$729,232	\$670,842	\$726,335	-\$2,897	-0.40%
Co-Curricular & Athletics	\$1,627,440	\$1,570,256	\$1,759,882	\$132,442	8.14%
Pupil Transportation	\$2,712,568	\$2,732,235	\$2,821,031	\$108,463	4.00%
Employee Benefits	\$11,509,177	\$11,452,673	\$12,331,377	\$822,201	7.14%
Debt Service	\$3,601,188	\$3,748,922	\$3,975,137	\$373,949	10.38%
Interfund Transfers	\$95,000	\$31,437	\$95,000	\$0	0.00%
Transfers to Capital	\$400,000	\$383,959	\$450,000	\$50,000	12.50%
Total	\$57,719,409	\$56,102,178	\$59,293,785	\$1,574,376	2.73%

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	\$10,329,023	\$11,552,054	\$1,223,031	11.84%
Assigned Fund Balance	\$2,408,361	\$2,017,503	-\$390,858	-16.23%
Total Revenue	\$57,719,409	\$59,293,785	\$1,574,376	2.73%

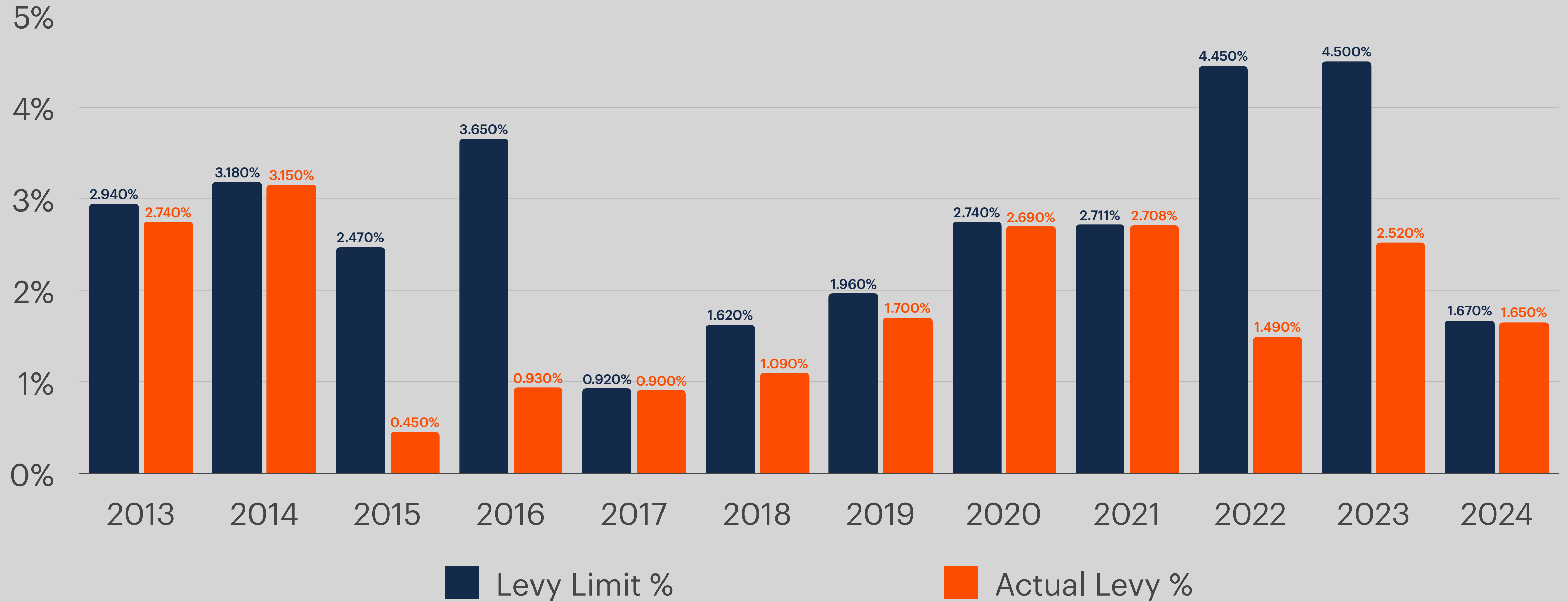
TAX LEVY HISTORY



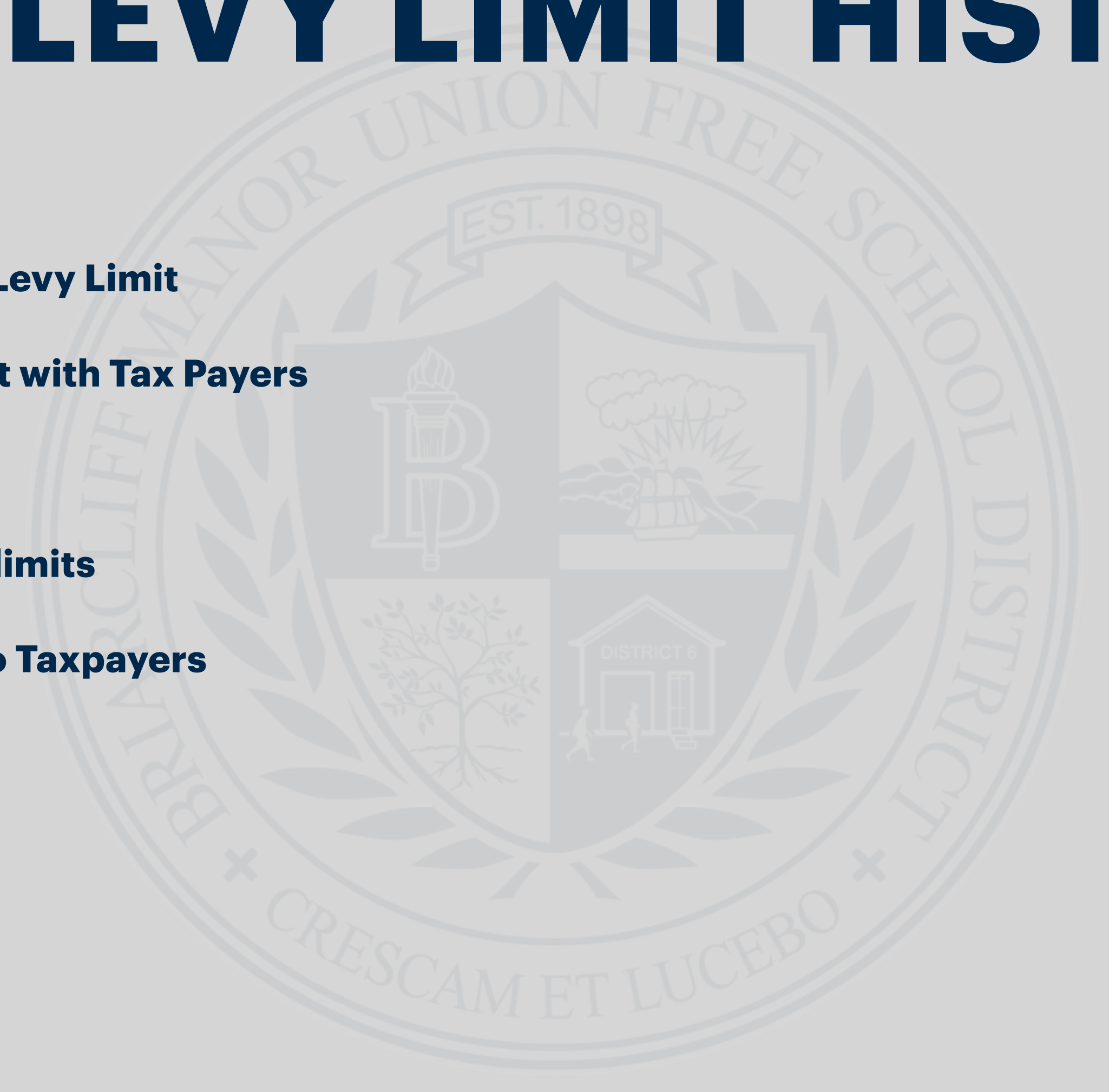
***Original 2022-23 levy was a 2.75% increase for a total levy of \$44,898,025.
The levy was reduced in August of 2022 by \$100,000,. Total levy increase 2.52% for a total of \$44,798,025**

***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**

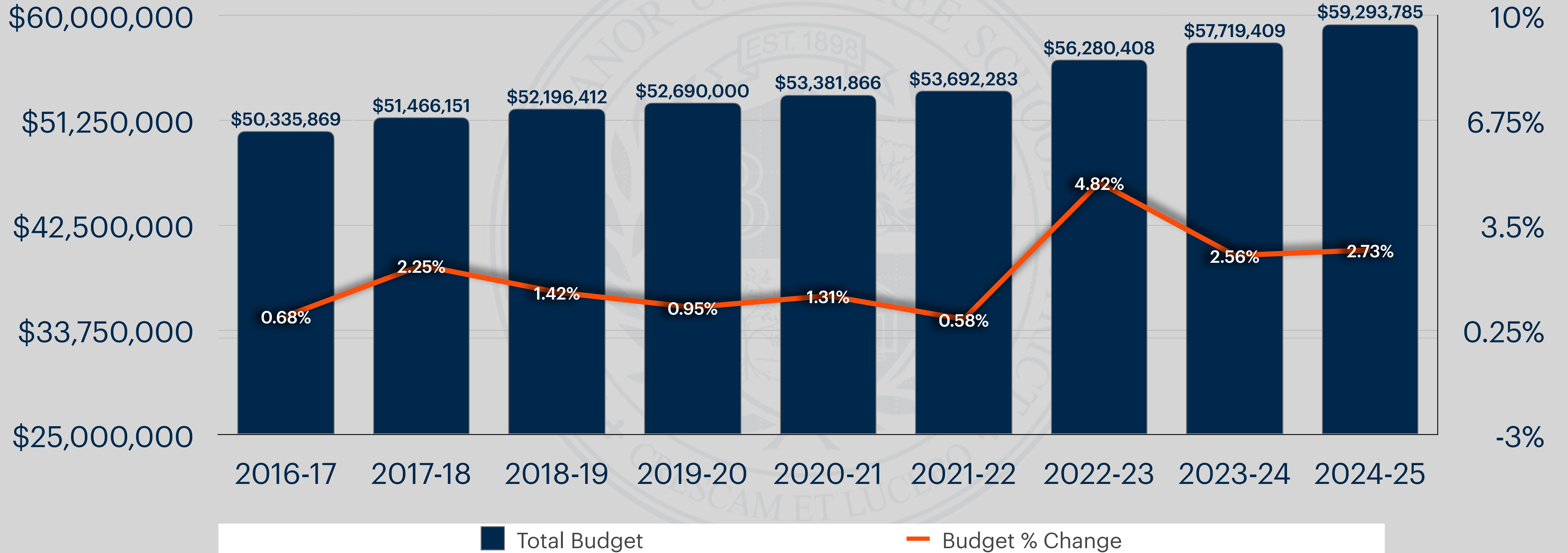
TAX LEVY LIMIT HISTORY

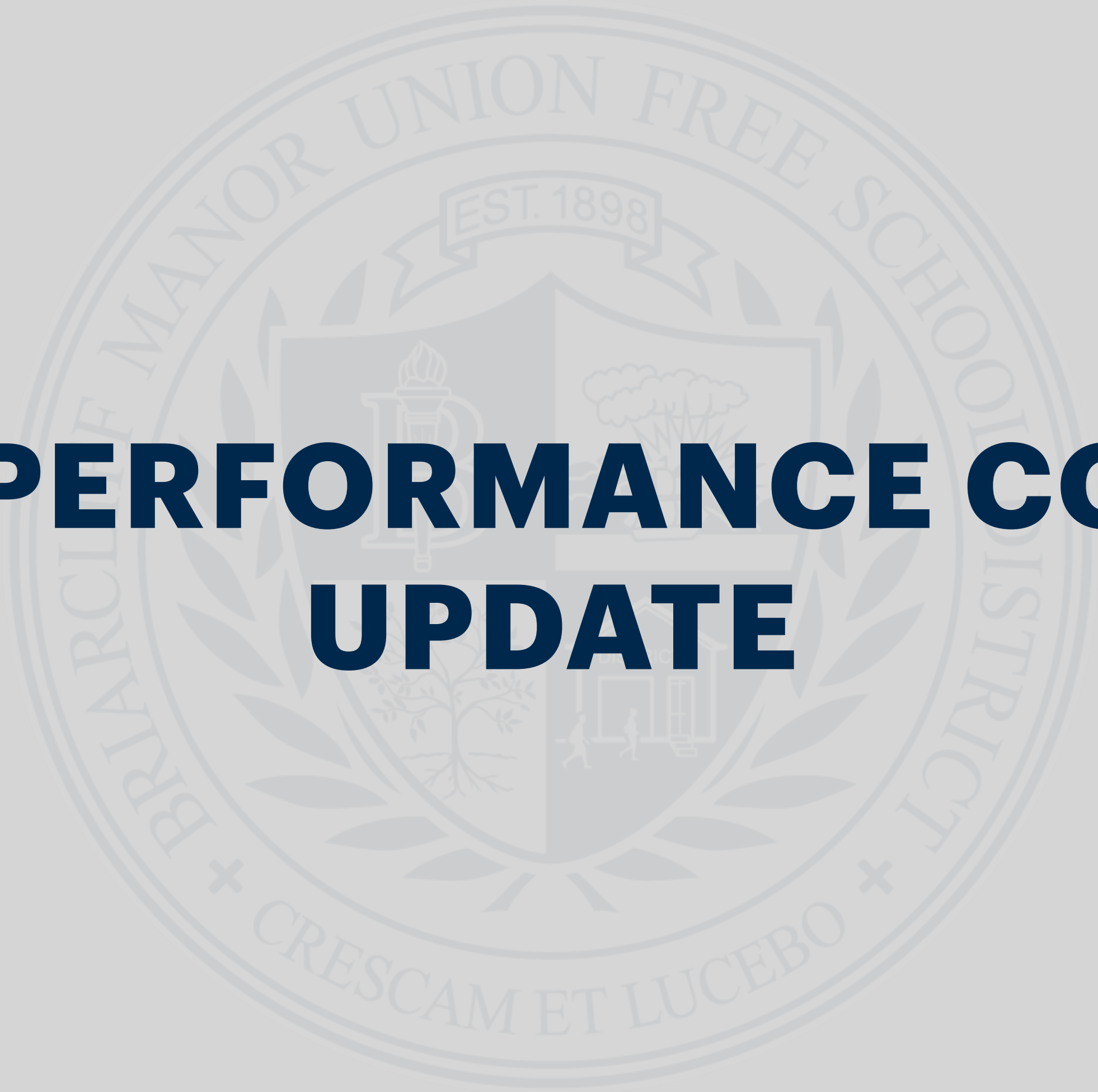


TAX LEVY LIMIT HISTORY

- **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**
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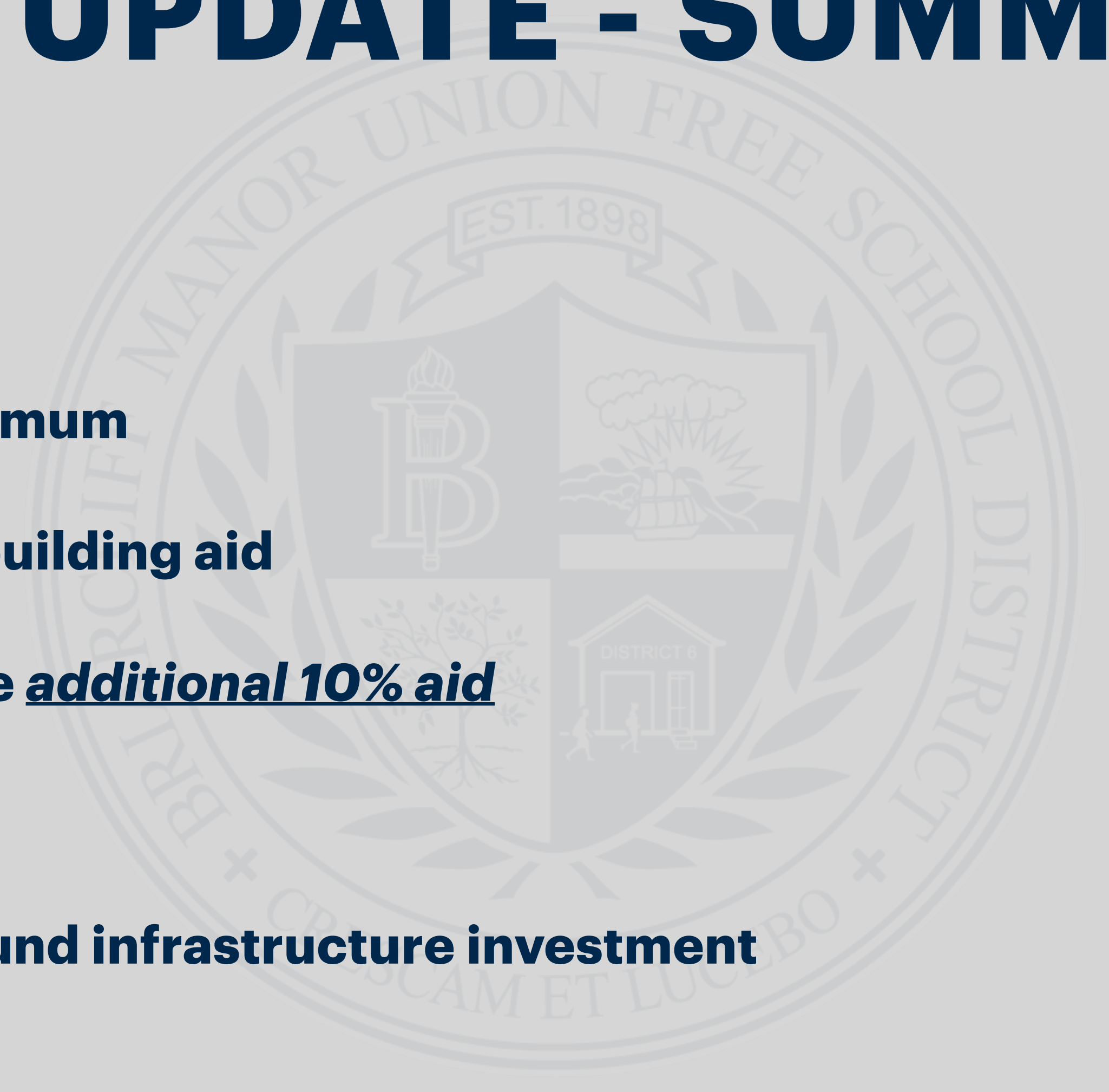
BUDGET TO BUDGET COMPARISON



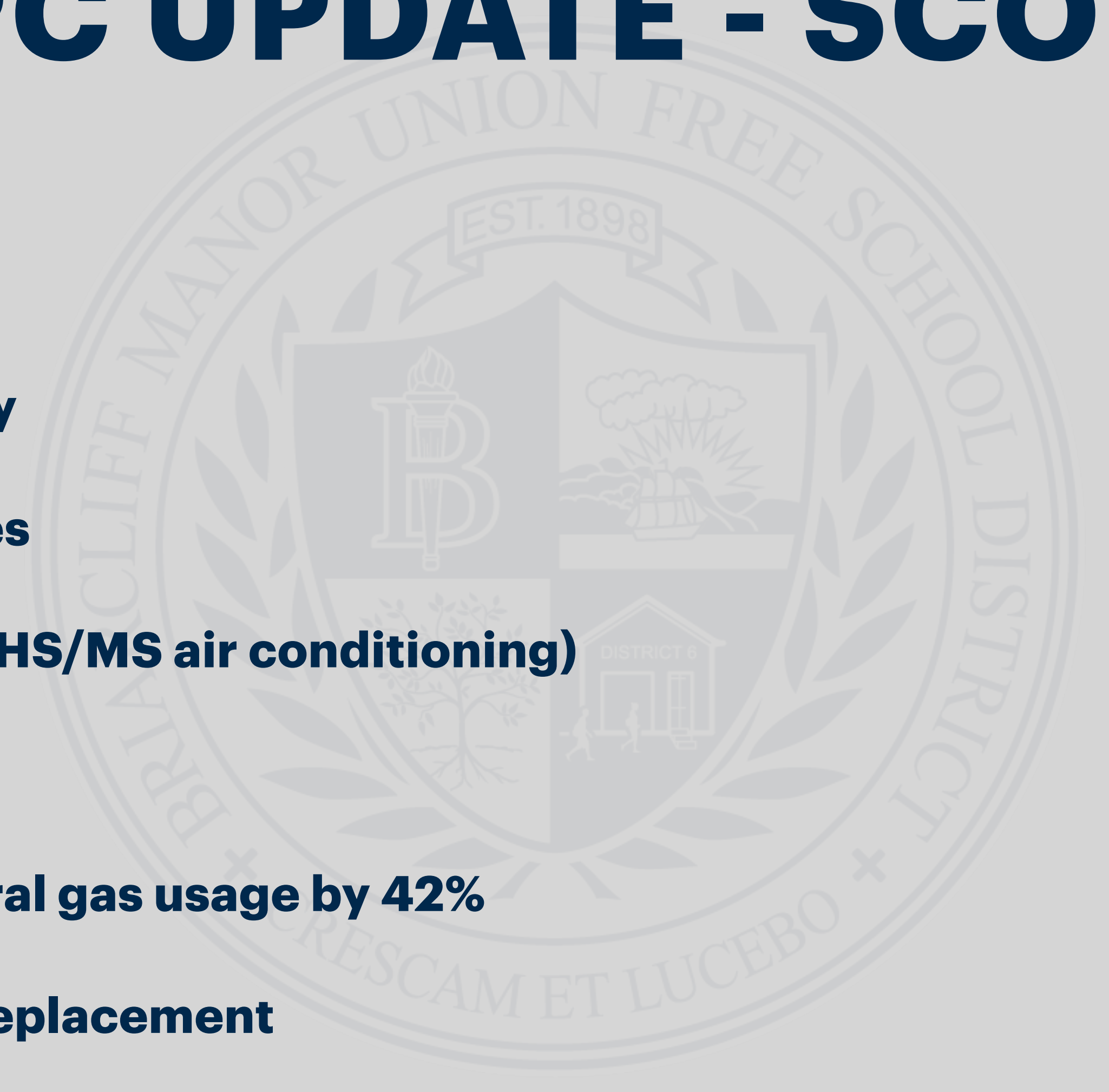
The seal of Briarcliff Manor Union Free School District is centered in the background. It features a circular border with the text "BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT" and the motto "CRESCAM ET LUCEBO". Inside the border is a shield with a lamp of knowledge, a tree, and a building. A banner above the shield reads "EST. 1898".

ENERGY PERFORMANCE CONTRACT UPDATE

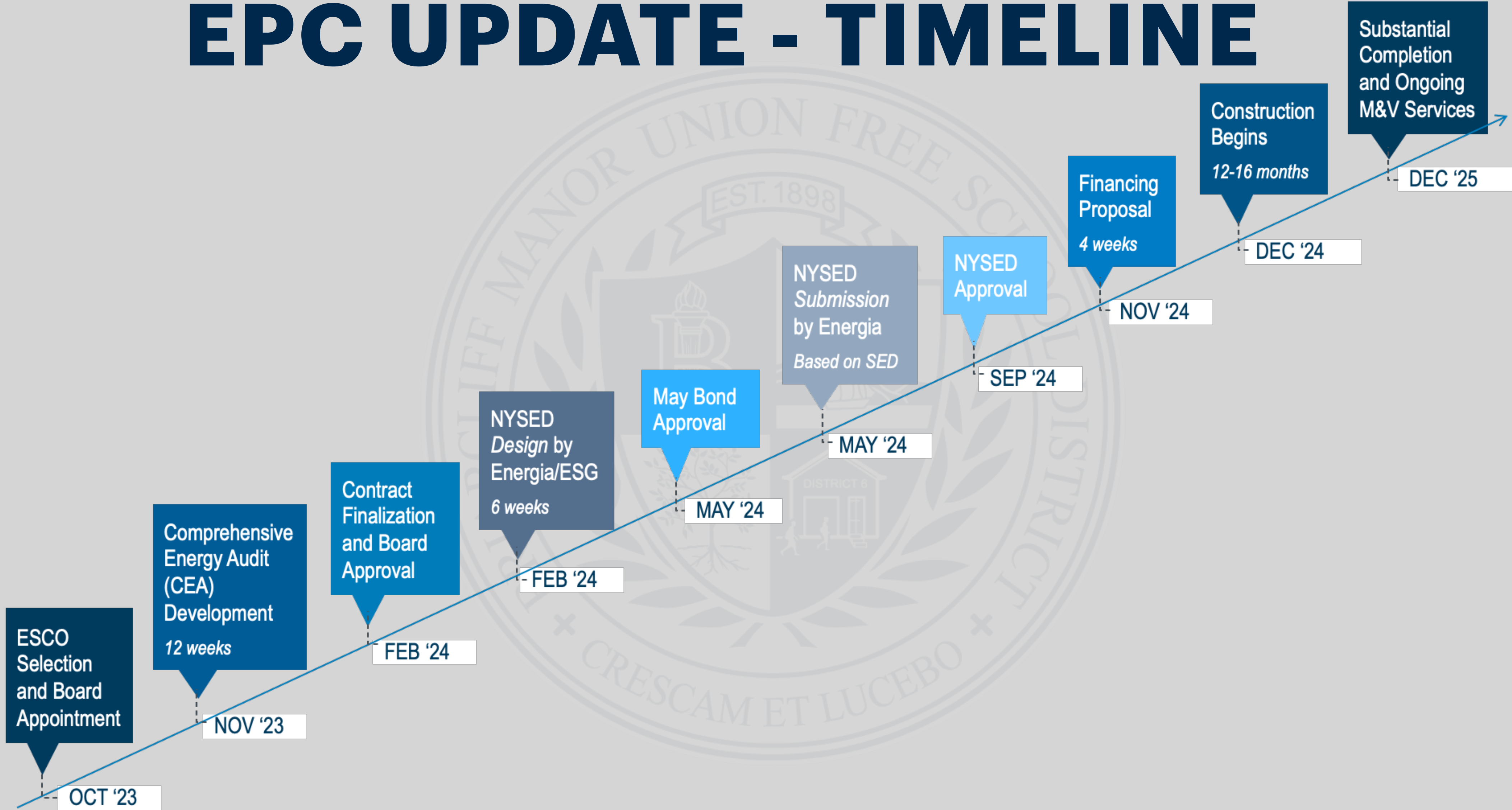
EPC UPDATE - SUMMARY

- **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**
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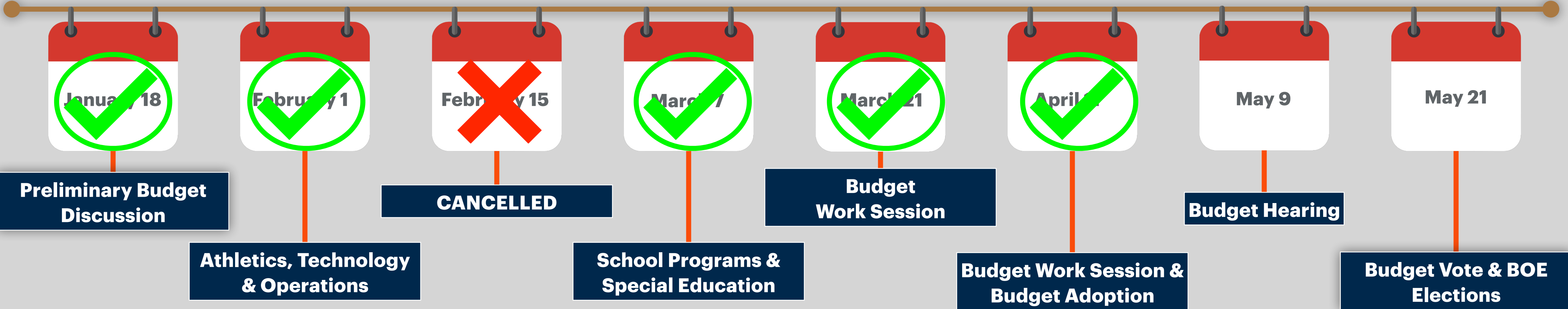
EPC UPDATE - SCOPE

- **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**
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EPC UPDATE - TIMELINE



BUDGET CALENDAR



REMINDER

Budget Vote Location:
Briarcliff Manor Youth Center
5 Van Lu Van Rd, Briarcliff Manor, NY

QUESTIONS & ANSWERS
THANK YOU!

