

2023-2024  
**BUDGET BOOK**



**Briarcliff Manor UFSD**

45 Ingham Road  
Briarcliff Manor, NY 10510  
[www.briarcliffschools.org](http://www.briarcliffschools.org)



# Philosophy Statement

The mission of public education is to provide all students with the knowledge, skill and disposition to be successful in the modern world. It is the Philosophy of the district to help each and every child develop into confident, productive citizens who contribute to society while finding happiness and success in their endeavors. Our school's share this responsibility with parents and the community. Together we are committed to meeting the academic, physical, social, and emotional needs of students. Although our primary responsibility is for the intellectual development of the child, the District recognizes the importance of joy and the aesthetic. Therefore the district is committed to a well-rounded education - allowing students to explore areas of interest and ability. Through this approach, we are confident that students will acquire the tools and strategies necessary for both academic and personal success in school and beyond.

Schools provide a unique environment for social development with peers and adults; therefore, the climate and activities are consciously structured to enhance these relationships. There are opportunities for students to participate in experiences that promote rigorous academic achievement, self-esteem, and exploration. Students learn the limits of individual freedom and the value of cooperation and collaboration. They gain multiple perspectives, and how to articulate their own. They learn to take advantage of the resources available to them, as well as how to properly advocate for themselves and others. Core academic areas are stressed in balance with the arts, physical fitness and healthy decision making.

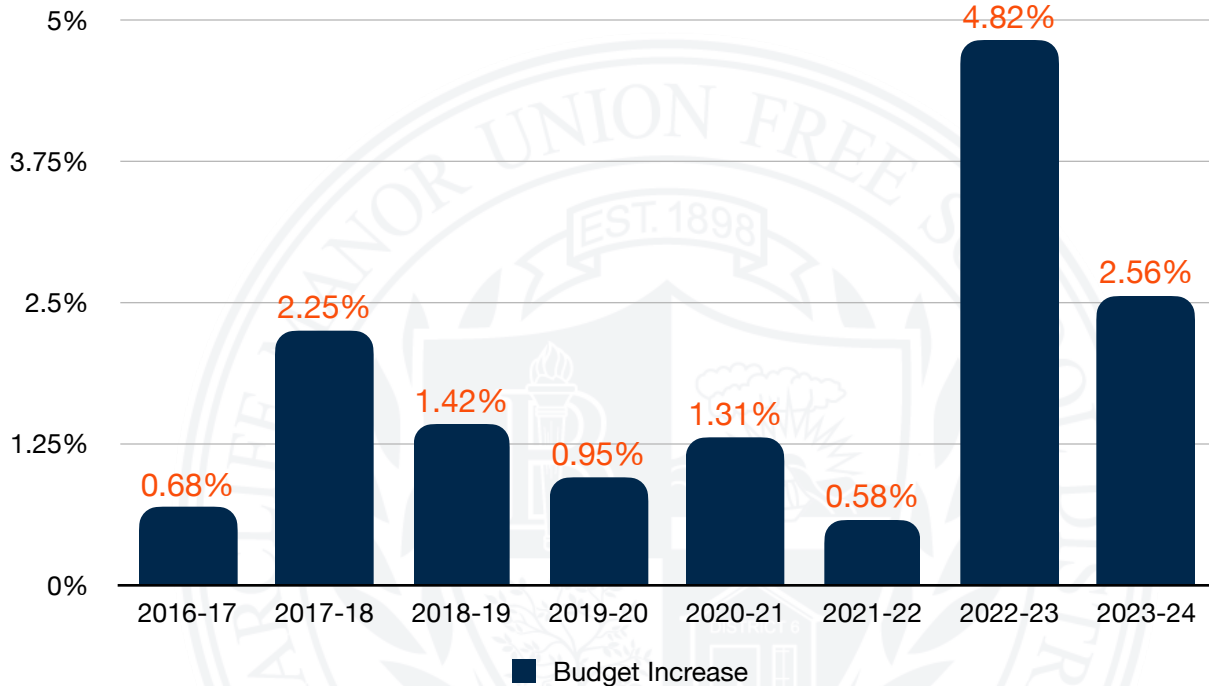
It is our belief that a talented and student-centered staff coupled with supportive parents, will promote an engaged and enthusiastic student body. It is this combination that has led to Briarcliff's wonderful success and notoriety. Our goal is to enhance this partnership as we prepare our students to face the many new and dynamic challenges of the 21<sup>st</sup> century.

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## Message from the Board of Education and Superintendent of Schools

On Tuesday, May 16th, the voters will be presented with the 2023-24 Briarcliff Manor School District Budget adopted by the Board of Education in the amount of \$57,719,409, a 2.56% increase over the 2022-23 budget. It will result in an estimated tax levy increase of 0.49% if passed by resident voters.



After careful analysis, the Superintendent of Schools and Board believe the plan as set forth, will obtain desired results with the projected resources needed to implement the educational program and ensure that every student receives an excellent education. We do understand the need for fiscal prudence and are committed to our ongoing duty to preserve and improve the instructional program moving forward.

You are encouraged to study the financial plan and put forth questions about its content. For further information, please contact the [Superintendent of Schools](#) or the [Assistant Superintendent for Finance and Operations](#).

### BOARD OF EDUCATION

Michael Haberman, President  
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Kenneth Torosian  
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### SUPERINTENDENT OF SCHOOLS

James Kaishian

## Executive Summary

This document contains the proposed budget prepared by the Superintendent of Schools and with modification, adopted by the Board of Education on April 13, 2023. After many months of development, it now is the final budget to be presented to resident voters on May 16, 2023.

In preparing the 2023-2024 budget, the School Board remains fiscally prudent. Commencing with the 2012-2013 fiscal year a property tax cap mandate now exists in New York State. The property tax cap law was enacted when Chapter 97 of the Laws of 2011 passed both the Senate and Assembly and Governor Cuomo signed it on June 24, 2011. The legislation establishes a limit on the annual growth of property taxes levied by local governments and school districts. The cap applies to all independent school districts, including Briarcliff Manor. The tax levy cannot exceed the cap unless 60% of voters in each school district approve such an increase. If voters reject the spending plan twice, school districts must adopt a budget with the same tax levy as the prior year – a zero percent cap. It is important to note that the proposed 2023-2024 budget reflects an estimated tax levy with an increase from prior year that is below the maximum allowable tax levy cap.

### Budget Proposition

The total dollar value of this proposed budget is \$57,719,409 and represents an increase of 2.56% over the 2022-2023 budget. The proposed budget advances an instructional agenda that continues to place students first. It includes an increase of \$1,439,001 over the prior year's budget. The tax levy is projected to be \$45,018,025 or 78% of budget revenues. Anticipated non-property revenues, not including an estimated \$2,372,361 from fund balance, will provide the remaining revenue stream of \$10,329,023 to bring the budget into balance. The estimated tax levy increase of .49% is below Briarcliff Manor's maximum allowable tax levy cap of 1.55% for the 2023-2024 school year.

The proposed budget of \$57,719,409 seeks to address needs identified as critical in maintaining, as well as enhancing, both the quality of all education programs and the school district's security and infrastructure.

The proposed budget considers the Todd Elementary School need for modern classroom furniture. All classrooms will be outfitted with state of the art furniture that has been curated by the help of each individual teacher. There are also needs for an additional section in second grade as enrollment continues to increase. This will necessitate an additional teacher. There is also a capital expenditure in the 2023-24 budget to replace the service driveway that wraps around the Todd School building. This driveway has been in disrepair for years and cannot be addressed in a larger capital improvement project.

For Briarcliff Middle School, where students learn to think critically in their classes, the budget supports furthering the the supports for related arts. The budget now supports a full time music teacher to allow for dedicated staffing at the Middle School. This budget also adds back a much needed ELA teacher in order to address growing class sizes. Each related arts classroom will also be outfitted with new furniture.

Briarcliff High School students continue to perform at high levels and gain acceptance into the nation's and the world's most prestigious colleges and universities. This budget preserves the resources and opportunities we offer our high school's students, including college-level Advanced Placement courses and the Science Research Program.

The proposed budget also supports the continuing 1:1 technology initiative. This budget maintains the current level of programs, supports and professional development. It provides increased emotional support at the middle school and high school. The budget provides related arts classroom furniture upgrades as well.

In addition, the proposed budget addresses the need for additional student supports, districtwide. A districtwide guidance position will be created to ensure continuity throughout a student's tenure at Briarcliff Manor and provide supports for students that are consistent across all buildings. Safety has also been a growing concern and the District will be installing safety film across the district to better harden the exterior from potential threats.

The proposed budget aggressively advances an instructional agenda that continues to place students first. The largest section of the budget is dedicated to direct instruction and instructional support services at 53%. Instructional staff salaries, contractual costs, equipment, supplies/materials, and textbooks are located in this section of the budget. Undistributed costs, such as fringe benefits and debt service payments are the next largest section at 27%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 15% of the budget. Pupil transportation costs comprise the final 5% of the total spending plan.

In New York State, K-12 public education funding comes from three primary sources: federal aid, state aid and other aids/grants, and from revenues raised locally. Due to Briarcliff Manor School District's relative income and property wealth, the district does not receive direct federal aid that is applied to the general fund budget. Total estimated state aid flowing to Briarcliff Manor next year is estimated at \$4.2 million or only about 7% of the proposed budget. The District is also projected to receive a \$4.9 million or 10.89% of its revenues from incoming tuition due to its relationship with Pocantico Hills, other districts and parentally placed students. After applying an estimated \$2.4 million from fund balance and \$1.2 million from other miscellaneous sources, the remaining 78% of the revenue budget will be supplied from the tax levy.

With the proposed budget the District will continue to deliver high quality services to all students. While this year's financial plan is now set for a public vote, the Board is mindful that due to economic conditions, un-funded mandates and incoming tuition uncertainties will continue to put pressure on the District's financial operations into the future.

### Impact of Budget Proposition on School Taxes

Assessed valuation is defined as the value of real property for the purpose of levying taxes. In the Briarcliff Manor community, there are 2,518 taxable parcels that yield a total district-wide full value assessment of \$2,214,808,386 as of April 2023<sup>1</sup>. In 2016, the Town of Ossining underwent an assessment revaluation.

The district-wide assessed valuation is one of three main factors which influence the school tax rate. The second factor is the equalization rate and the other is the actual tax levy. Each town's assessor determines each properties assessment while the equalization rate is determined by the New York State Office for Real Property Tax Services (ORPTS). The equalization rate is used to determine full value and each town's share of the tax levy. The School Board sets the amount of the tax levy. Once these items are finalized the tax rates are computed using a basic arithmetic formula: tax burden divided by portion of assessment multiplied by 1000. For the 2023-2024 budget, with an estimated district-wide assessed valuation of \$2,214,808,386 and an anticipated \$45,108,205 tax levy, the respective estimated tax rates would be as follows:

Town of Ossining:	Town of Mt. Pleasant:
Percentage Share: 70.67%	Percentage: 29.33%
Tax Burden: \$31,813,842	Tax Burden: \$13,204,183
Portion of Assessment: \$1,565,185,576	Portion of Assessment: \$649,622,810
Est. Tax Rate: \$20.3259231 per \$1000	Est. Tax Rate: \$1,679.8283579 per \$1000

Briarcliff Manor school district is divided between two townships: Ossining and Mt. Pleasant. The average home in the Briarcliff Manor School District is fully valued at \$844,333 in Ossining and \$938,000 in Mt. Pleasant. School taxes are computed by using this formula: (property's assessed valuation divided by 1000 multiplied by the tax rate less the 2022-2023 maximum STAR savings, if applicable). The savings resulting from the Basic or Enhanced STAR exemptions are limited to a 2% increase over the prior year. The maximum STAR savings for each school district is now calculated by ORPTS and is available [online](#). For 2023-2024 the basic STAR exemption for the Town of Ossining is \$1,697 and the enhanced STAR exemption limit is \$3,978. For Mt. Pleasant the basic STAR exemption is \$1,728 and the enhanced STAR exemption limit is \$3,962. Therefore, 2023-2024 school taxes on the average single family home, given the proposed budget and assuming continued eligibility for either the Basic or Enhanced STAR exemption, are estimated on the following page.

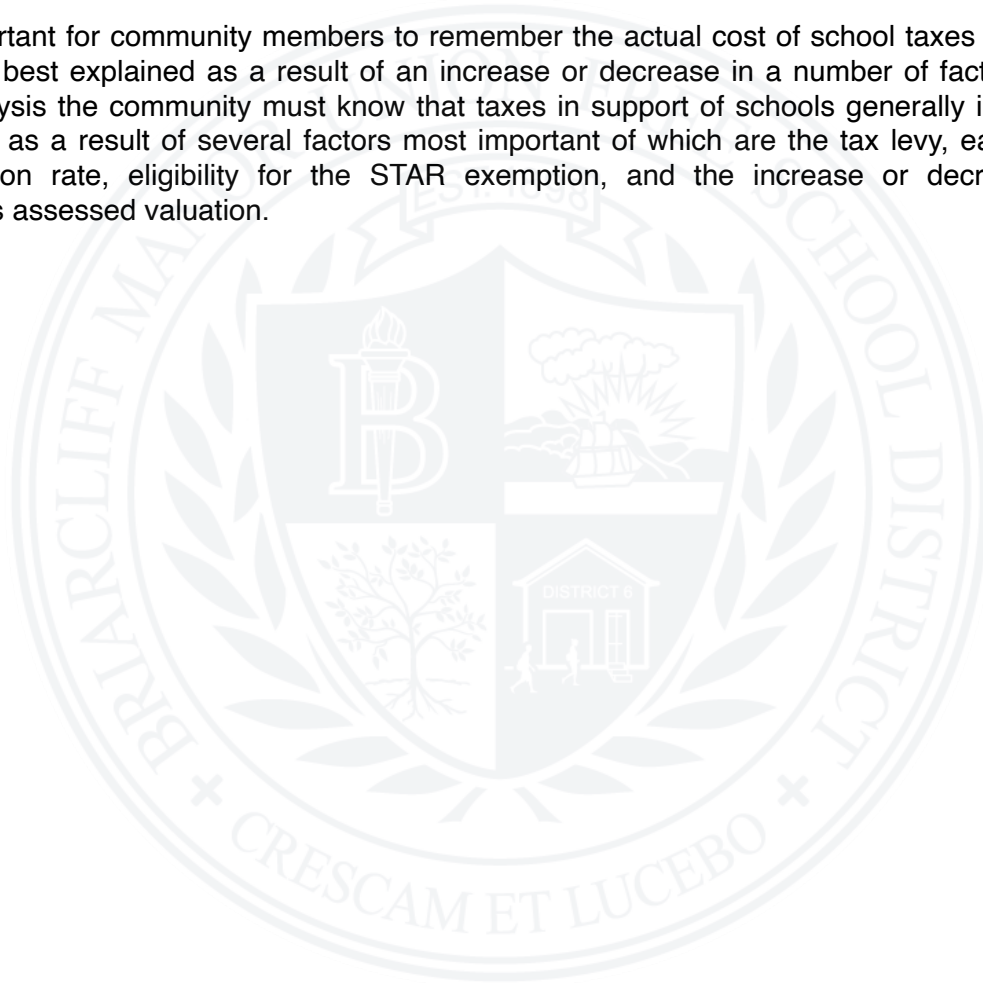
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<sup>1</sup>Tax rates are only estimated at this time. Final tax rates will be recalculated once the tax levy is certified in August, 2023.

### Estimated Average School Tax Bill

Town	Avg. Full Value Assessment	Average Assessed Value	Tax Rate	Average Tax Bill	Basic STAR		Enhanced STAR	
					Basic STAR	Tax Bill Less Basic STAR	Enhanced STAR	Tax Bill Less Enhanced STAR
Ossining	\$844,333	\$844,333	\$20.325923	\$17,162	\$1,697	\$15,465	\$3,978	\$13,184
Mt. Pleasant	\$938,000	\$11,350	\$1,679.828358	\$19,066	\$1,728	\$17,338	\$3,962	\$15,104

It is important for community members to remember the actual cost of school taxes in Briarcliff Manor is best explained as a result of an increase or decrease in a number of factors. In the final analysis the community must know that taxes in support of schools generally increase or decrease as a result of several factors most important of which are the tax levy, each Town's equalization rate, eligibility for the STAR exemption, and the increase or decrease in a property's assessed valuation.



## Sample Ballot Information

### **PROPOSITION NUMBER ONE: 2023-2024 BUDGET**

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Shall the proposed 2023-2024 school district budget, as submitted by the Board of Education be hereby approved and the Board of Education authorized to expend the sum of \$57,719,409 for the school year July 1, 2023 through June 30, 2024.

☐ YES

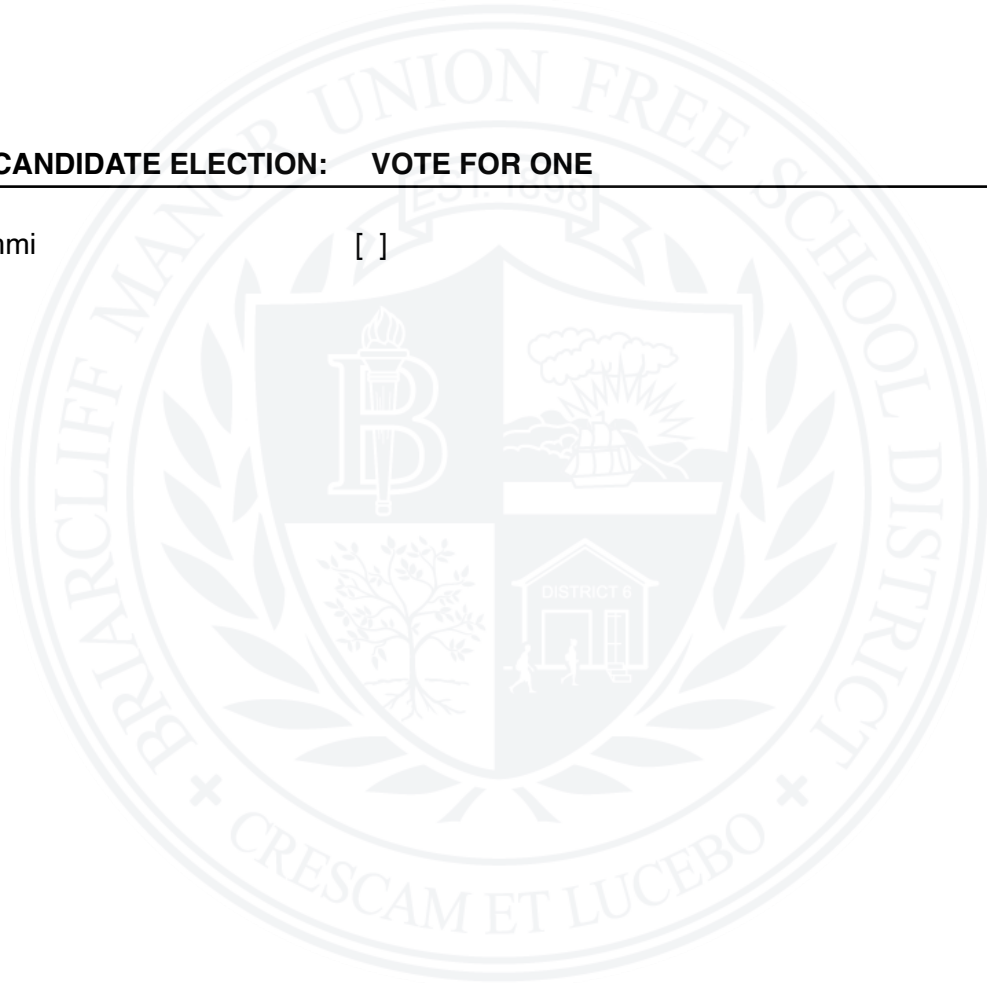
☐ NO

### **BOARD CANDIDATE ELECTION: VOTE FOR ONE**

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Tony Sammi

☐



# Voting Information For All Residents

## Voting Requirements

- You must be a United States Citizen.
- 18 years of age or older.
- A resident within the District for a period of 30 days for at least 30 days prior to the vote.
- 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.

## When and Where to Register?

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 15, 2023. **If you are not registered, you can register** with the County Board of Elections by mail or remotely through the New York State Department of Motor Vehicles website at: <https://dmv.ny.gov/more-info/electronic-voter-registration-application>

## Who Needs to Register?

**To be a qualified voter** you must be a US Citizen, at least 18 years old by May 12, 2022, a School District resident for 30 days immediately preceding the vote, and registered to vote in School District elections and having voted in any School District election/vote during the past 4 calendar years.

**If you are not registered, you can register** with the County Board of Elections by mail or remotely through the New York State Department of Motor Vehicles website at: <https://dmv.ny.gov/more-info/electronic-voter-registration-application>

## When and Where to Vote?

Voting will take place on Tuesday, May 16, 2023 at Todd Elementary School in the K - 2 Cafeteria located at 45 Ingham Rd, Briarcliff Manor, NY 10510.

## Absentee Ballots

If you will be out of town, you can apply for an absentee ballot. Applications for absentee ballots are available at the District Clerk's Office, online at the District's Website, [www.briarcliffschools.org](http://www.briarcliffschools.org), or you may call 914-432-8110 to have an application mailed to you. Absentee Ballot applications must be received in the office of the District Clerk by 5 p.m. on May 15, 2023.

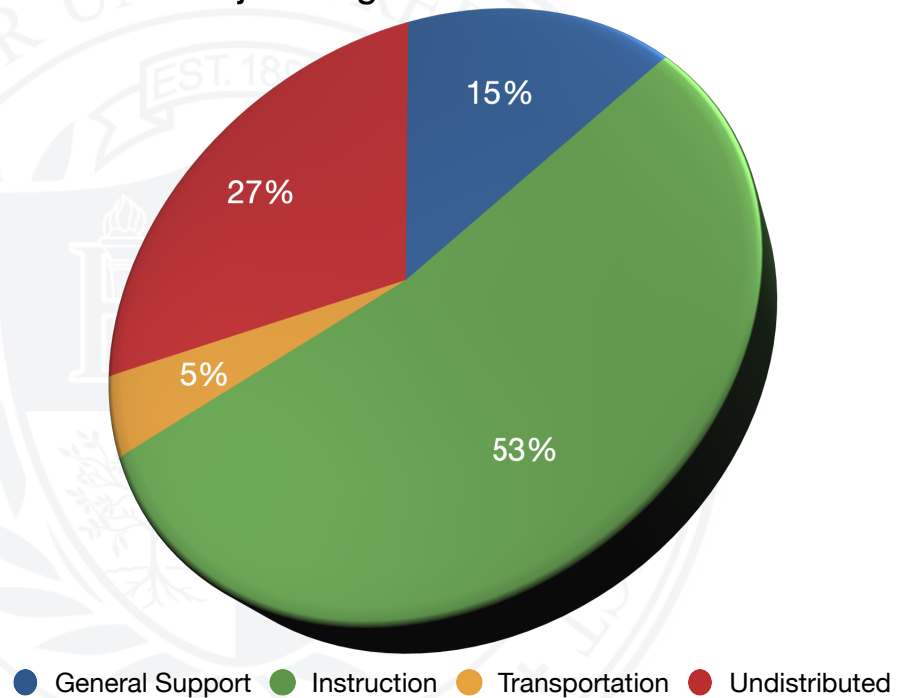
# Financial Plan and School Budget 2023 - 2024

## General Fund Budget Summary

The annual school budget is a financial estimate of the operating funds required to achieve goals and objectives of the District's educational program. The 2023-2024 Proposed Budget of \$57,719,409 is \$1,439,001 over the 2022-2023 Budget. The budget-to-budget expenditure increase is 2.56%.

Anticipated non-property revenues (NPR) of \$10,329,023 a 19.85% increase from last year, plus assigned fund balance of \$2,372,361 results in a total estimated tax levy of \$45,018,025. The estimated tax levy increase is .49%, below the calculated tax levy cap of 1.55% for the 2023-2024 school year.

Major Budget Areas 2023-24



2023-24 Budget Summary

	2022-23 Approved Budget	2022-23 Projected Expenditures	2023-24 Proposed Budget	Budget to Budget Increase	% Difference
Total Expenditures	\$56,280,408	\$55,837,851	\$57,719,409	\$1,439,001	2.56%
Non-Property Revenue	\$8,617,999	\$9,665,792	\$10,329,023	\$1,711,024	19.85%
Assigned Fund Balance	\$2,864,384		\$2,372,361	-\$492,023	-17.18%
Total Tax Levy	\$44,798,025	\$44,738,612	\$45,018,025	\$220,000	0.49%
% of Total Exp.	79.60%		77.99%		

## Expenditure Summary

The budget-to-budget expenditure increase is \$1,439,001 or 2.56% for the 2023-24 school year. There are multiple areas driving this increase. The primary drivers for this increase are as follows:

- Health Insurance – an 12.7% increase for employees and retiree
- Teaching –Maintaining and reducing class sizes with increase enrollment in certain grades..
- Instructional Furniture- Replace all HS and MS related-arts furniture and outfit all Todd classrooms with new classroom furniture.
- Operation, Maintenance & Security – Security film installation districtwide. Utilities increasing 25%.

### 2023-24 Budget at a Glance

Functional Area	% of Budget
Instructional Services K-12	30.39%
Employee Benefits	19.94%
Special/Pupil Services	10.23%
Debt Service & Inter-fund Transfers	7.1%
Operations, Maintenance & Security	8.68%
Guidance & Health Services	2.46%
BOE/Admin/Central Services	6.44%
Supervision	2.69%
Transportation	4.7%
Library/Technology	3.41%
Co-Curricular & Athletics	2.82%
Community Service	0.00%
Curriculum & Instruction	1.14%
Total Budget	100%

## Expenditure

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
<b><u>Functional Areas</u></b>								
Board of Education	72,025	65,824	62,314	60,829	80,155	90,141	9,986	7.04%
Central Admin. & Business Office	957,176	960,423	998,226	1,158,143	1,241,577	1,317,751	76,174	7.82%
Auditing & Treasurer	217,378	198,981	207,327	154,799	158,397	167,197	8,800	-31.45%
Legal, Personnel, Public Info.	347,654	280,055	293,736	404,366	547,610	561,612	14,002	11.43%
Operations, Maintenance & Security	3,746,270	3,478,982	4,237,168	4,471,821	4,741,070	5,011,808	270,738	8.42%
Central Services	1,391,697	1,277,401	1,240,223	2,118,318	1,585,378	1,577,892	-7,486	-2.09%
Curriculum & Instruction	733,506	412,966	419,282	652,798	674,469	665,559	-8,910	2.18%
Supervision	1,615,224	1,687,802	1,797,318	1,510,653	1,486,881	1,555,245	68,364	-7.32%
Regular Instruction	15,762,506	15,604,186	15,984,399	15,584,436	17,873,110	17,539,556	-333,554	9.85%
Special & Occupational Education	5,255,166	5,287,135	4,891,479	4,785,589	5,085,384	5,174,669	89,285	-2.72%
Library & Technology	2,151,301	2,037,794	2,130,548	1,796,359	1,876,217	1,966,141	89,924	4.02%
Guidance/Health Services	1,237,679	1,173,675	1,264,487	1,312,776	1,363,759	1,417,235	53,476	7.81%
Psychological & Social Services	563,093	575,502	601,398	621,150	675,374	729,232	53,858	-2.00%
Co-Curricular & Athletics	1,273,526	1,164,335	1,082,788	1,310,884	1,517,651	1,627,440	109,789	7.71%
Pupil Transportation	2,308,591	2,173,156	2,663,745	2,522,502	2,591,580	2,712,568	120,988	3.94%
Employee Benefits	9,675,084	9,379,572	9,943,127	10,031,671	10,644,174	11,509,177	865,003	1.56%
Debt Service	3,941,154	4,110,926	3,605,906	3,266,505	3,372,622	3,601,188	228,566	1.75%
Inter-Fund Transfer	66,328	80,426	172,939	62,828	115,000	95,000	-20,000	-50.62%
Transfer to Capital	300,000	300,000	331,594	300,017	650,000	400,000	-250,000	116.67%
<b>TOTAL EXPENDITURES</b>	<b>51,615,358</b>	<b>50,249,141</b>	<b>51,928,004</b>	<b>52,126,444</b>	<b>56,280,408</b>	<b>57,719,409</b>	<b>1,439,001</b>	<b>2.56%</b>

## Revenue Summary

The single greatest source of budget revenue is the District's tax levy. The 2023-2024 budget estimates that the total tax levy will be \$45,018,025 or 78% of total expenditures. Non-property revenues are estimated at \$10,329,023 or 17.9% of total expenditures. The remaining \$2,372,361 or 4.1% is projected to come from assigned fund balance.

The major sources of non-property revenues are as follows:

1. State aid totaling \$4,219,691 is \$380,678 more than was budgeted in 2022-23. The increase in state aid is primarily due to a fully phased in Foundation Aid amount, the states primary unrestricted funding source for public school districts.
2. Incoming Tuition from Pocantico Hills, Other School Districts and parentally placed students is budgeted at \$4,902,356, an increase of \$1,076,075. The increase is attributed both a increase in the Non Resident Tuition (NRT) rate and enrollment.
3. County sales tax revenue is expected to increase to \$730,000.

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### Tax Levy Limit (Tax Cap)

Starting with the 2012-2013 school year, the District's ability to increase annual property tax levies is constrained. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments including public school districts to no more than 2%, or the rate of inflation, whichever is lower (prior to allowable adjustments). Local governments and school districts can override the cap with a 60% vote either by their local governing body or, in the case of a school district, by the voting public. The proposed 2023-2024 budget reflects an estimated tax levy with an increase of .49% from prior the year; a figure that is below the maximum allowable tax levy limit of 1.55% calculated for Briarcliff Manor UFSD.

## Revenue

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Projected	2022-23 Projected	2023-24 Proposed	Budget to Budget	% Diff.
<b>Accounts</b>									
Real Property Tax (w-STAR)	40,754,161	41,920,000	43,049,780	43,589,359	44,798,025	44,738,612	45,018,025	220,000	0.49%
County Sales Tax	457,225	440,000	736,403	708,822	690,000	783,334	730,000	40,000	5.11%
Other Day School Tuition - Individuals	270,350	291,462	462,732	477,395	366,378	316,378	300,972	-65,406	-20.67%
Day School Tuition - Other Districts	4,799,183	3,604,503	3,295,315	3,708,438	3,459,903	4,037,014	4,601,384	1,141,481	28.28%
Student Fees	41,902	32,700	20,927	38,704	39,000	40,389	40,000	1,000	2.48%
Other Miscellaneous Revenue	2,863	2,800	2,832	2,923	2,975	12,525	2,976	1	0.01%
Interest Earnings	126,622	96,000	2,544	9,681	3,680	274,763	238,250	234,570	85.37%
Rental of Property	94,918	80,800	19,758	73,366	65,800	61,090	60,800	-5,000	-8.18%
Insurance Recoveries	3,675	6,000	6,490	8,322	4,000	-	-	-	-%
Refund-Prior Year Exp-BOCES	112,215	60,000	63,993	56,754	80,000	40,295	38,000	-42,000	-104.23%
Refund-Prior Year Other	62,992	20,000	161,016	80,197	30,000	67,250	30,000	0	0.00%
E-Rate Reimbursement	754	60,000	33,600	58,646	-	859	30,000	-	-%
Field Trips/Arts in Education	23,786	29,935	6,204	13,525	16,000	15,731	15,700	-300	-1.91%
Unclassified Revenues	20,602	25,000	28,375	25,628	21,250	21,410	21,250	0	0.00%
Basic State Aid	3,027,854	2,965,408	2,264,848	2,117,896	2,274,413	2,333,301	2,555,422	281,009	12.04%
Excess Cost Aid	688,524	703,028	751,384	690,653	717,827	737,227	873,439	155,612	21.11%
Boces Aid	1,500,357	1,143,222	1,332,061	950,368	732,879	810,593	676,325	-56,554	-6.98%
Textbook Aid	83,531	80,812	80,385	78,463	77,240	77,065	77,531	291	0.38%
Computer Software Aid	21,482	21,482	20,958	20,373	20,163	20,134	20,178	15	0.07%
Computer Hardware Aid	6,802	7,586	6,095	7,340	8,078	8,034	8,377	299	3.72%
Library Materials Aid	8,962	8,962	8,743	8,500	8,413	8,400	8,419	6	0.07%
Other State Aid	10,307		53,799	114,226	-	-	0		-%
Interfund Transfers	-	-	-	-	-	-	-		
<b>School Tax Levy</b>	<b>40,754,161</b>	<b>41,920,000</b>	<b>43,049,780</b>	<b>43,589,359</b>	<b>44,798,025</b>	<b>44,738,612</b>	<b>45,018,025</b>	<b>220,000</b>	<b>0.49%</b>
<b>Non-Property Revenue</b>	<b>11,364,906</b>	<b>9,679,700</b>	<b>9,358,462</b>	<b>9,250,220</b>	<b>8,617,999</b>	<b>9,665,792</b>	<b>10,329,023</b>	<b>1,711,024</b>	<b>19.85%</b>
<b>Assigned Fund Balance</b>					<b>2,864,384</b>		<b>2,372,361</b>	<b>-492,023</b>	<b>-17.18%</b>
<b>Total Revenue</b>	<b>52,119,067</b>	<b>51,599,700</b>	<b>52,408,242</b>	<b>52,839,579</b>	<b>56,280,408</b>	<b>54,404,404</b>	<b>57,719,409</b>	<b>1,439,001</b>	<b>2.56%</b>

## Component Budget Summary

As required by Section 170.8 of the Regulations of the Commissioner of Education effective December 27, 1996, the District must report its budget to the public on the basis of administrative, capital and program costs. This provides community residents with a general view of how the annual Briarcliff Manor School District Budget is allocated. A description of these components follows below.

**Administrative Component:** includes appropriations for the following administrative accounts and functions: board of education; district clerk; district meeting; chief school administrator; business administration; auditing; treasurer; purchasing; legal services; personnel services; records management; security; public information services; curriculum development and supervision; research, planning, and evaluation; supervision-regular school; central data processing; central printing and mailing; special items excluding tax certiorari, judgments and compromised claims, employee benefits attributable to salaries included in other accounts and functions in the administrative component.

**Program Component:** includes appropriations for the following programmatic accounts and functions: in-service training-instruction; teaching-regular school; programs for students with disabilities; occupational education; school library and audio-visual; computer assisted instruction; attendance-regular school; guidance-regular school; health services; psychological services-regular school; social work services-regular school; pupil personnel services-special schools; co-curricular activities-regular school; interscholastic athletics-regular school; transportation services; civic activities; employee benefits attributable to salaries included in other accounts and functions in the program component and transfers to special aid funds.

**Capital Component:** includes appropriations for the following capital accounts and functions: operation of plant; maintenance of plant; debt service; transfers to capital and debt service funds; tax certiorari; judgments and compromised claims; employee benefits attributable to salaries included in other accounts and functions in the capital component.

### Three-Part Component Budget

Function	Code	Total	Admin.	Program	Capital
Board of Education	1010	90,141	90,141		
Central Administration	1299	446,123	446,123		
Finance	1399	1,038,825	1,038,825		
Legal Services	1420	149,719	149,719		
Personnel	1430	292,148	292,148		
Records Management	1460	19,947	19,947		
Public Information	1480	99,798	99,798		
Security	1622	534,038	534,038		
Other Central Services	1699	1,557,241	1,557,241		
Curriculum Dev. & Sup.	2010	665,559	665,559		
Supervision Reg. School	2099	1,555,245	1,555,245		
Debt Service	9898	3,601,188			3,601,188
Transfer to Capital	9950.9	400,000			400,000
Operations Of Plant	1620	3,118,780			3,118,780
Maintenance of Plant	1621	1,358,990			1,358,990
Judgements & Claims	1930	20,651			20,651
Instruction (Net of supervision)	2999	28,454,272		28,454,272	
Transportation	5599	2,712,568		2,712,568	
Other Transfers	9901	95,000		95,000	
Employee Benefits	9098	11,509,177	1,672,516	9,050,620	786,041
<b>TOTAL BUDGET</b>		<b>57,719,410</b>	<b>8,121,300</b>	<b>40,312,460</b>	<b>9,285,650</b>
			14.07%	69.84%	16.09%

## Personnel Summary and Enrollment History

### Personnel Summary

For the 2023-2024 school year, staffing increases are due to maintaining class sizes, expanding the instructional coaching model, returning a full music program to the Middle School and providing continuity throughout the District's guidance program.

Category	2022-23	2023-24	Differential
Instructional	188.8	193.3	4.5
Administrative	19.9	19.9	0
Non-Instructional	60.5	60.5	0
Totals	269.2	273.7	4.5



## Enrollment History

Based on projections, the 2023-2024 in-district K-12 enrollment is expected to decrease by 16 students from 1,365 to an estimated 1,341, or -1.19%. At Todd School the K-5 enrollment is expected to increase by 5 students to 571. At the MS we are expecting 289 students, which is a decrease of 5 students. At the HS we are expecting 472 students, a decrease of 16 students.

Grade	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Projected 2024
K	80	87	68	85	80	80	93	100	90
1	77	86	94	70	86	84	89	98	100
2	72	78	88	94	71	94	91	90	98
3	105	72	83	94	93	72	97	97	90
4	110	112	75	87	94	99	80	96	97
5	118	117	111	78	85	99	104	85	96
<b>Todd School TOTAL</b>	<b>562</b>	<b>552</b>	<b>519</b>	<b>508</b>	<b>509</b>	<b>528</b>	<b>554</b>	<b>566</b>	<b>571</b>
6	109	120	121	115	77	86	103	105	85
7	115	114	121	122	115	82	91	99	105
8	122	117	117	120	122	114	83	90	99
<b>BMS TOTAL</b>	<b>346</b>	<b>351</b>	<b>359</b>	<b>357</b>	<b>314</b>	<b>282</b>	<b>277</b>	<b>294</b>	<b>289</b>
9	131	138	140	148	134	136	136	94	117
10	137	136	139	141	148	132	138	130	94
11	167	138	136	139	142	141	133	131	130
12	126	171	133	135	139	137	143	133	131
<b>BHS TOTAL</b>	<b>561</b>	<b>583</b>	<b>548</b>	<b>563</b>	<b>563</b>	<b>546</b>	<b>550</b>	<b>488</b>	<b>472</b>
Ungraded	0	1	1	0	0	0	0	0	0
Out of District	13	20	20	17	18	19	13	17	9
<b>Grand Total</b>	<b>1482</b>	<b>1507</b>	<b>1447</b>	<b>1445</b>	<b>1404</b>	<b>1375</b>	<b>1394</b>	<b>1365</b>	<b>1341</b>

# Employee Benefits Summary

## Retirement Costs

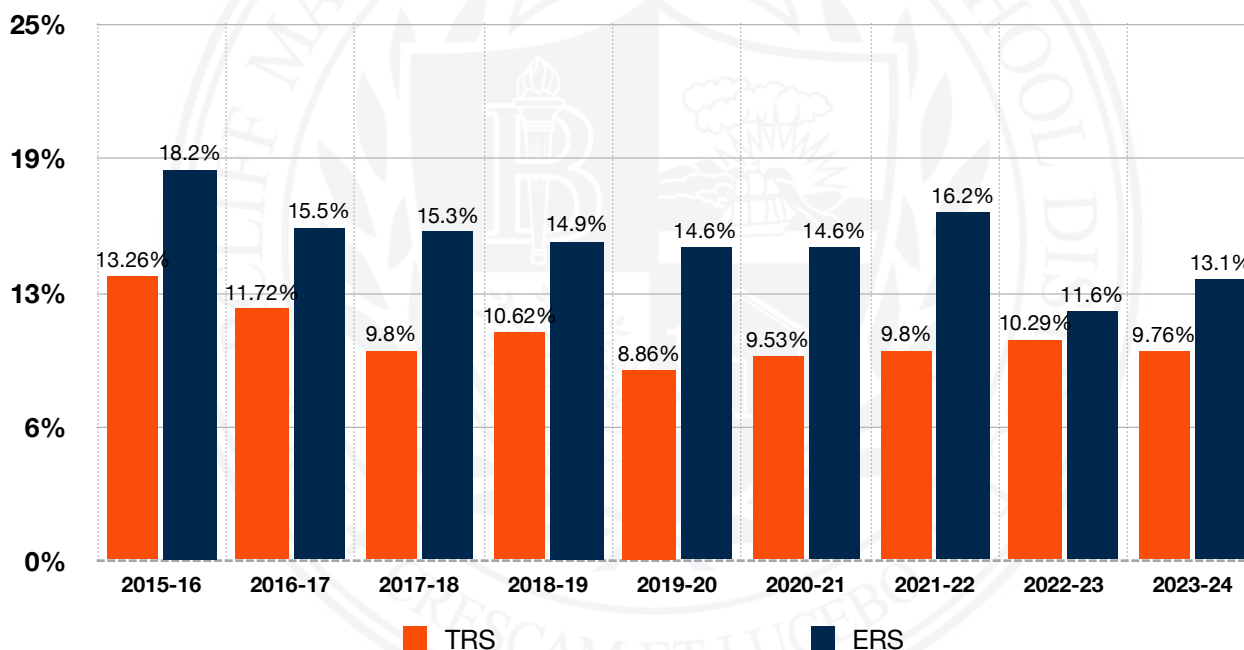
### *Teachers' Retirement System:*

The District's mandated employer contribution rate to the NYS Teachers' Retirement System (TRS) is estimated to decrease to 9.76% of instructional payroll from 10.29% for the 2023-2024 school year. Future pensions for faculty members, teaching assistants, coaches and administrators are covered by this system.

### *Employees' Retirement System:*

The District's mandated employer average contribution rate to the NYS Employees' Retirement System (ERS) is estimated to increase to 13.1% of instructional payroll from 11.62% for the 2023-2024 year. There were no tax cap levy exclusions since the retirement contribution year to year changes were less than 2%.

Historical TRS & ERS Contribution Rates



### *Social Security/FICA:*

The budget for Social Security/FICA benefits will slightly increase in 2023-24 due to increasing employee costs related to contractual bargaining agreements. The per employee salary threshold for calculating the total maximum contribution is \$160,200 for calendar year 2023.

## Workers' Compensation Insurance Costs

The District's workers' compensation insurance cost is a function of total payroll, loss experience, and the investment markets. The District's budget in this area will decrease by 2.7% due to our claim experience. The District belongs to a consortium with other districts in this self-funded plan.

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## Unemployment Insurance

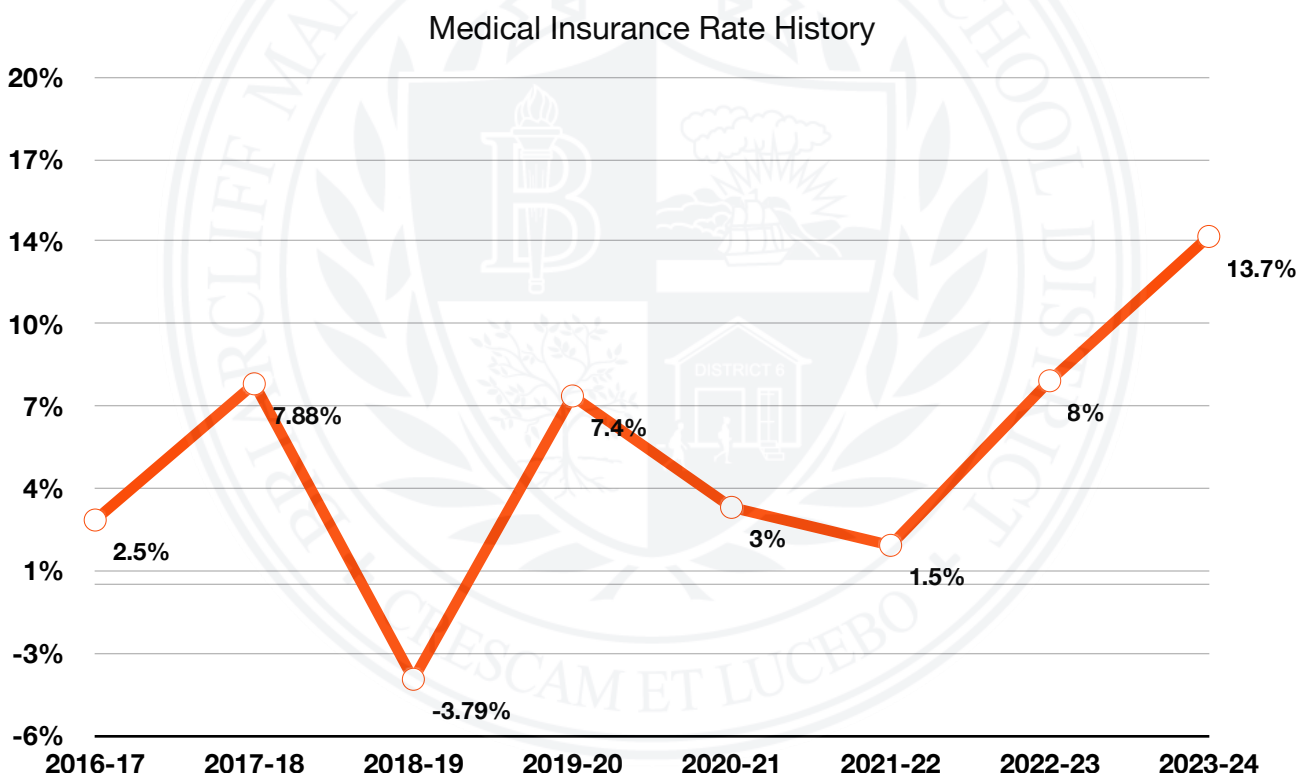
The District's unemployment insurance costs, are budgeted at \$20,000.

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## Health & Dental Benefits

### *Medical Insurance:*

The medical insurance budget is increasing by 13.7% in 2023-2024. Increased premiums and adjustments to medicare costs are the primary drivers of the increase. The District participates in a self-funded consortium with other school districts in the Putnam Northern Westchester BOCES Empire Plan. The consortium health insurance costs are increasing by 14.55%. The District's cost for providing health insurance benefits for its active employees in 2023-2024 is estimated at \$29,244 per employee for family plan benefits, two person plan is \$26,808 and the individual rate is expected to be \$11,160 per employee (before employee contributions). The District also pays for retiree health insurance coverage per established guidelines.



### *Dental Insurance:*

The District self-funds the dental plan offered to its employees. A third-party administrator manages and pays claims based on terms in the plan document. The budget for dental insurance will remain flat. The district does not collect employee contributions for this insurance.

*Health Waivers:*

The District provides an opt-out benefit to those employees who decide not take advantage of the district provided health insurance plan. Details of specific amounts are per collectively bargained or negotiated employee contracts.

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## Other Benefits

*Life and Disability Insurance:*

The District provides coverage for these insurances to its employees through its collective bargaining agreements. There is an decrease of \$34,613 2023-24.

### Employee Benefits

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Proposed	Budget to Budget	% Difference
A 9010.800	EMPLOYEES RETIREMENT	593,905	606,414	485,957	599,320	113,363	23.33%
A 9020.800	TEACHERS RETIREMENT	2,133,109	2,148,553	2,324,412	2,340,562	16,150	0.69%
A 9030.800	SOCIAL SECURITY	1,963,167	1,952,784	2,101,674	2,177,603	75,929	3.61%
A 9040.800	COMPENSATION	131,340	132,333	143,950	140,029	-3,921	-2.72%
A 9045.800	LIFE INSURANCE	25,464	24,890	27,500	29,670	2,170	7.89%
A 9050.800	UNEMPLOYMENT INSURANCE		4,232	20,000	20,000	0	0.00%
A 9055.800	DISABILITY INSURANCE	53,598	51,646	70,000	33,217	-36,783	-52.55%
A 9060.100	Medical Buyback			173,000	173,000	0	0.00%
A 9060.800	HEALTH INSURANCE	2,605,497	2,521,271	2,837,438	3,250,392	412,954	14.55%
A 9060.801	RETIREE HEALTH INSURANCE	1947586	2,121,537	2,071,943	2,355,384	283,441	13.68%
A 9070.800	DENTAL INSURANCE	295,047	306,211	318,300	320,000	1,700	0.53%
A 9080.800	OTHER	194,415	161,800	70,000	70,000	0	0.00%
<b>Total Employee Benefits</b>		<b>9,943,127</b>	<b>10,031,671</b>	<b>10,644,174</b>	<b>11,509,177</b>	<b>865,003</b>	<b>8.13%</b>

*Other Benefits:*

The District's contributions to 403b Plans per collectively bargained or negotiated employee contracts with its administrators are accounted for in this category and are budgeted with no increase.

# Administrative Budget Section

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## Board of Education Summary

The Briarcliff Manor Union Free School District Board of Education is a corporate body consisting of five (5) members who are elected by residents of the District and serve three (3) year terms. One member is elected by the Board at its re-organizational meeting held in July to serve as president and one member as vice president. The president is chief spokesperson for the Board. The vice president exercises the duties of the president in case of that officer's absence or disability. The Board oversees and manages the District's affairs, personnel and property, and is ultimately responsible for the education of children residing in the District.

This year's school board election features a vote on one Board of Education vacancy, for a 3-year term beginning July 1, 2023 through June 30, 2026.

The funds required by the Board of Education include the membership cost of local, state and other regional school board associations. Other costs consist of:

- Board-sponsored activities
- Supplies and materials
- Contractual costs
- BOCES services
- District clerk costs
- Annual school election costs (plus a possible referendum vote)
- Long-range planning consulting

The cost for these Board of Education expenses is estimated to be \$90,141 in 2023-2024, which is a \$9,986 increase from the 2022-23 budget.

School districts in New York are the only governmental units required to place their annual budgets up for a public vote. This is an unfunded mandate thus the administrative expense to facilitate an annual budget vote and school board member election must be absorbed by the general fund of the school district.

## Board of Education

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 1010.160	Non-instructional Salary			530	530	0	0.00%
A 1010.400	CONTRACTED SERVICES	22,702	22,900	24,000	24,000	0	0.00%
A 1010.402	LEGAL NOTICES ADS	3,835	2,367	5,000	5,000	0	0.00%
A 1010.404	CONFERENCES	15	50	2,550	2,550	0	0.00%
A 1010.405	POLICY HANDBOOK	900	900	1,020	1,020	0	0.00%
A 1010.450	SUPPLIES	254	146	1,200	1,200	0	0.00%
A 1010.455	Board of Education Refreshments		195	510	510	0	0.00%
A 1010.490-04	BOCES SVCES - BOARD OF ED	10,500	10,500	16,339	16,339	0	0.00%
Board of Education		38,205	37,058	51,149	51,149	0	0.00%
A 1040.160	DISTRICT CLERK SALARY	19,464	19,853	20,253	20,650	397	1.96%
A 1040.400	DISTRICT CLERK'S OFFICE - CONTRACTUAL	210	240	1,053	1,053	0	0.00%
District Clerk		19,674	20,093	21,306	21,703	397	1.86%
A 1060.400	ANNUAL MTG- ELECTION & VOTE SERV	4,110	3,515	6,000	6,000	0	0.00%
A 1060.450	Supplies	125	125	1,500	1,500	0	0.00%
A 1060.455	Annual Vote/Election Refreshments	200	38	200	200	0	0.00%
A 1060.490	BOCES SVCES - ANNUAL VOTE				9,589	9,589	-%
District Meeting		4,435	3,678	7,700	17,289	9,589	124.54%
<b>Total Board of Education</b>		62,314	60,829	80,155	90,141	9,986	12.46%

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## Central Office Summary

The Briarcliff Manor Union Free School District central office consists of:

- Office of the Superintendent of Schools
- School Business Office
- Office of Curriculum & Human Resources

The Superintendent of Schools is the chief executive officer of the School District and its educational system. The Superintendent is not a member of the Board of Education, but does have the right to speak on all matters that are before the Board for consideration. The Superintendent is granted broad powers with respect to the day-to-day operation and management of the District and its affairs.

The District's school business office has responsibility for all financial and non-instructional management operations. The Department's primary functions include:

- Preparation and management of the District's annual budget
- Audit and accounting services including fixed asset management
- Employee payroll and benefits administration
- Facilities management and construction
- Pupil transportation
- School food service

Central office costs are increasing in 2023-2024. The anticipated contractual increase is \$76,174 or 6.14%. This is primarily due to salary and contractual increases.

The District's treasurer plays a critical role in audit compliance for the District and is accounted for in this area as are the expenses associated with all audit related expenses. The District undergoes annual Internal and External audits as well as services provided by a board appointed claims auditor who, as a third party reviews all purchases to assure that proper procedures are followed before a check is issued.

### Central Administrators & Business Office

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 1240.150	INSTRUCTIONAL SALARIES	321,944	334,305	320,608	326,671	6,063	1.89%
A 1240.160	NONINSTRUCTIONAL SALARIES	100,940	103,430	105,459	107,528	2,069	1.96%
A 1240.400	CONTRACTUAL SERVICES	5,625	2,905	3,000	3,000	0	0.00%
A 1240.403	CONFERENCE & TRAVEL			1,530	1,530	0	0.00%
A 1240.404	SUP'TS Misc. Services	97	79	1,549	1,549	0	0.00%
A 1240.450	SUPPLIES	1,512	4,048	2,040	2,040	0	0.00%
A 1240.452	BOOKS & PERIODICALS	170	160	305	305	0	0.00%
A 1240.455	Office of Superintendent Refreshments	90	1,809	3,500	3,500	0	0.00%
Chief School Administrator		430,378	446,736	437,991	446,123	8,132	1.86%
A 1310.150	INSTRUCTIONAL SALARIES	218,400	228,380	227,848	276,833	48,985	21.50%
A 1310.160	NONINSTRUCTIONAL SALARIES	206,289	336,140	394,350	399,618	5,268	1.34%
A 1310.200	EQUIPMENT	8,294	7,717	8,670	8,670	0	0.00%
A 1310.401	CONTRACTUAL	34,295	37,473	43,377	43,377	0	0.00%
A 1310.403	REPAIRS & SERVICE CONTRACTS	5,321	5,927	7,289	7,289	0	0.00%
A 1310.404	CONFERENCES & WORKSHOPS	132	2,487	4,000	7,916	3,916	97.90%
A 1310.409	Legal Notices	546	538	2,025	2,025	0	0.00%
A 1310.450	SUPPLIES	6,322	4,312	13,000	13,000	0	0.00%
A 1310.490-04	BOCES	88,250	88,433	103,028	112,901	9,873	9.58%
Business Administrator		567,848	711,406	803,586	871,628	68,042	8.47%
<b>Total Central Admin. and Bus. Office</b>		<b>998,226</b>	<b>1,158,143</b>	<b>1,241,577</b>	<b>1,317,751</b>	<b>76,174</b>	<b>6.14%</b>

### Auditing and Treasurer

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 1320.400	AUDITING SERVICES	54,810	54,173	53,120	53,820	700	1.32%
A 1325.160	School District Treasurer	147,366	100,508	99,400	107,500	8,100	8.15%
A 1325.161	Deputy Treasurer	5,151	119	5,254	5,254	0	0.00%
A 1325.402	Contractual Services			623	623	0	0.00%
<b>Total Auditing and Treasurer</b>		<b>207,327</b>	<b>154,799</b>	<b>158,397</b>	<b>167,197</b>	<b>8,800</b>	<b>5.56%</b>

## Legal, Personnel and Public Information Summary

Contained in this functional area are costs related to the following areas of school business:

- Legal counsel
- Personnel and recruitment
- Records Management
- Public Information

Included in this budget are funds to support legal services related to support day to day operations, collective bargaining representation and tax certiorari representation. Also included in these categories are the expenses related to the recruitment of personnel, records management and District communications via its website, newsletters and electronic mail.

Overall costs are expected to increase \$14,002 or 2.56% due to salary increases.

### Legal, Personnel Records & Public Information

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 1420.400	ATTORNEY (CONTRACTUAL)	140,786	126,052	149,719	149,719	0	0.00%
Legal		140,786	126,052	149,719	149,719	0	0.00%
A 1430.150	H. R. & PERSONNEL DIRECTOR		167,425	184,620	187,680	3,060	N/A
A 1430.160	H. R. & PERSONNEL SPECIALIST	8,955		72,081	73,923	1,842	2.55%
A 1430.400	HUMAN RESOURCES CONTRACTUAL SERVICES	33,964	1,774	6,671	6,671	0	0.00%
A 1430.400	CONFERENCE & TRAVEL				1,500	1,500	-%
A 1430.450	Material & Supplies HR	459	499	500	1,500	1,000	200.00%
A 1430.490-04	BOCES	14,648	14,943	14,274	20,874	6,600	46.24%
Personnel		58,026	184,641	278,146	292,148	14,002	5.03%
A 1460.450	RECORDS MANAGEMENT - SUPPLIES			200	200	0	0.00%
A 1460.490	RECORDS MANAGEMENT - BOCES SVCS	20,197	20,323	19,747	19,747	0	0.00%
Records Management Office		20,197	20,323	19,947	19,947	0	0.00%
A 1480.400	PUBLIC RELATIONS SERVICES			3,098	3,098	0	0.00%
A 1480.450	PUBLICATIONS,SUPPLIES ETC.	30	30	8,000	8,000	0	0.00%
A 1480.490-04	BOCES	74,698	73,320	88,700	88,700	0	0.00%
Public Information Services		74,728	73,350	99,798	99,798	0	0.00%
<b>Total Legal, Personnel Records &amp; Public Information</b>		<b>293,736</b>	<b>404,366</b>	<b>547,610</b>	<b>561,612</b>	<b>14,002</b>	<b>2.56%</b>

## Security Summary

The District currently employs nine school monitors who provide access control at all three buildings during school hours and in the afternoons and evenings, as required. All visitors are required to stop at guard booths to gain access to the grounds. Building visitors are required to sign in. The increase in the 2023-2024 budget of \$332,540 is due to contract increases and the installation of security window film throughout the District.

### Security

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 1622.160	Security	83,790	117,146	93,500	95,795	2,295	2.45%
A 1622.160-01	SECURITY/ SUPERVISION - TODD	132,739	81,824	83,681	87,846	4,165	4.98%
A 1622.160-02	SECURITY/ SUPERVISION - MS	76,779	46,936	77,045	85,743	8,698	11.29%
A 1622.160-03	SECURITY/ SUPERVISION - HS	117,912	116,145	133,771	139,252	5,481	4.10%
A 1622.161-01	SPECIAL EVENTS/ SECURITY/ SUPERVISION OT - TODD	18,134	21,019	13,500	13,500.00	0	0.00%
A 1622.161-02	SPECIAL EVENTS/ SECURITY/ SUPERVISION OT - MS	2,348	3,867	5,500	5,500.00	0	0.00%
A 1622.161-03	SPECIAL EVENTS/ SECURITY/ SUPERVISION OT - HS	14,225	23,590	13,500	13,500	0	0.00%
A 1622.200	SECURITY EQUIPMENT - DISTRICT WIDE				18,901	18,901	-%
A 1622.400	SECURITY CONTRACTUAL - DISTRICT WIDE				290,000	290,000	-%
A 1622.450	SECURITY SUPPLIES			1,000	4,000	3,000	300.00%
<b>Total Security</b>		<b>445,928</b>	<b>410,528</b>	<b>421,498</b>	<b>754,038</b>	<b>332,540</b>	<b>78.89%</b>

## Copying & Mailing

### *Central Data Processing:*

Costs associated with non-instructional technology personnel and the student data system are budgeted in this area. The decrease of \$45,840 is primarily due to the reclassification of district security equipment.

### *Other Charges:*

Central services include assessments that relate to the District's general and legal liability insurance, tax certiorari settlements that fall outside of reserve parameters, public water service and BOCES administrative and capital charges. Other central services costs will increase by \$38,354, or 5.9% in 2023-2024 mainly due to an increase in the District's insurance premiums. BOCES administrative and capital costs are determined by the Putnam/Northern Westchester BOCES and are a function of BOCES' internal costs (non-program, retiree and capital) and the Briarcliff Manor School District's enrollment (RWADA).

The District is a member of the New York Schools Insurance Reciprocal and premiums are expected to increase by \$30,180 or 12% based on the changes in the commercial insurance market.

### Central Services and Other Charges

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 1670.490	BOCES SVCES - CENTRAL PRINTING- MAILING	1,500	1,500	22,500	22,500	0	0.00%
Central Printing & Mailing		1,500	1,500	22,500	22,500	0	0.00%
A 1680.160	Database processing	651,634	804,516	829,887	832,008	2,120	0.26%
A 1680.200	EQUIPMENT-DISTRCT WIDE		106,027	50,000	15,000	-35,000	-70.00%
A 1680.400	CONTRACTUAL- DISTRICT WIDE	25,744	19,883	30,000	20,040	-9,960	-33.20%
A 1680.450	SUPPLIES-DISTRICT WIDE	2,448	7,177	3,000		-3,000	-100.00%
Central Data Processing		679,825	937,603	912,887	867,048	-45,840	-5.02%
A 1910.400	INSURANCE	219,165	240,810	251,496	281,676	30,180	12.00%
A 1920.400	SCHOOL ASSOCIATION DUES	7,252	6,797	26,330	26,330	0	0.00%
A 1930.400	JUDGMENT AND CLAIMS	14,035	602,695	20,651	20,651	0	0.00%
A 1950.400	SEWER ASSESSMENT	30,981	35,715	42,128	42,128	0	0.00%
A 1981.490-04	BOCES	258,190	263,726	276,500	281,672	5,172	1.87%
A 1983.490-04	BOCES	29,276	29,472	32,886	35,888	3,002	9.13%
Other Chargers		558,898	1,179,215	649,991	688,344	38,354	5.90%
Total Central Services and Other Charges		1,240,223	2,118,318	1,585,378	1,577,892	-7,486	-0.47%

## Curriculum & Instruction

The area of curriculum and instruction reflects a commitment by the District to the development and support of a rigorous academic curricula as well as an investment in the administrative support necessary to ensure diligent program implementation and supervision.

The increased accountability of every school district for student achievement required by federal and state mandates gives rise to costs to support the NYS Testing in Grades 3-8 in English Language Arts and Math, district participation in NYS Reporting and Data Warehousing and the development of common core curricula aligned with NYSED Standards.

The curriculum and instruction budget supports the following:

- Administrative expenses associated with District curricular needs;
- Expenses related to stipends for department chairpersons and curriculum leadership;
- Procurement of professional materials related to curriculum development; and
- BOCES expenses related to testing, data compilation and reporting.

The 2023-2024 budget for this area is \$665,559, which is an decrease of \$8,909.

Maintaining the District-wide commitment to standards-based curriculum, and development of data-driven instruction will continue to be the focus of building-level leaders and teachers during the school year under the supervision of the superintendent of schools.

### Curriculum & Instruction

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 2010.15	Instructional Salaries	225,752	446,599	436,021	440,448	4,427	1.02%
A 2010.4	Contractual & Other	107,295	109,888	112,248	98,911	-13,337	-11.88%
A 2010.45	Materials & Supplies	0	4,951	6,000	6,000	0	0.00%
A 2010.49	BOCES Services	86,235	91,360	120,200	120,200	0	0.00%
<b>Total Central Services and Other Charges</b>		419,282	652,798	674,469	665,559	-8,909	-1.32%

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## Supervision & In-Service Training

### *Supervision*

This functional area includes salaries and expenditures of all administrative directors, building principals, assistant principals and secretarial support for the District's school buildings and offices. The building administration provides overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student.

The building administration focuses upon students, first and foremost; coordinates school activities; supervises staff; provides support for curriculum and instruction; ensures appropriate student safety, discipline, and guidance; maintains records; involves parents in their children's education; promotes positive school-community relations; and allocates building resources.

Supervision costs are projected to increase by \$68,364 or 4.6% in 2023-2024. This decrease is due to staff retirements.

### *Research & Planning*

The District periodically uses Western Suffolk BOCES to study and produce annual enrollment studies used in Long-Range Planning and budget forecasts.

### Administrative Supervision & In-Service Training

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 2020.15	Instructional Salaries	1,229,046	1,085,121	1,020,484	1,053,024	32,540	3.19%
A 2020.16	Non-Inst. Salaries	501,206	364,956	381,887	408,496	26,609	6.97%
A 2020.2	Equipment			975	4,800	3,825	392.31%
A 2020.4	Contratual	36,506	29,470	25,310	31,700	6,390	25.25%
A 2020.45	Materials & Supplies	30,559	31,106	56,925	55,925	-1,000	-1.76%
<b>Supervision - Regular School</b>		<b>1,797,318</b>	<b>1,510,653</b>	<b>1,485,581</b>	<b>1,553,945</b>	<b>68,364</b>	<b>4.60%</b>
A 2060.49	BOCES Services	0	0	1,300	1,300	0	0.00%
<b>Research, Planning &amp; Evaluation</b>		<b>0</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>0.00%</b>
<b>Total Supervision</b>		<b>1,797,318</b>	<b>1,510,653</b>	<b>1,486,881</b>	<b>1,555,245</b>	<b>68,364</b>	<b>4.60%</b>

# Program Budget Section

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## Instructional Summary

This category includes salaries for faculty and staff dedicated to regular instruction and student success. Other instructional expenses necessary to support mandated common core curriculum requirements across all grade levels and disciplines are also included here.

The Briarcliff Manor Union Free School District will employ 140 faculty members allocated across grades K-12 in 2023-2024. The District's goal is to ensure that each child receives instruction that meets or exceeds New York State Standards by curriculum and grade level.

Elementary students develop critical thinking and analytical skills. Through literacy instruction in language arts, mathematics, social studies, science, health, technology and physical education each child's curriculum is enriched, and each student develops cultural and creative skills through art, music, and supplemental programs.

At the secondary level, New York State Standards are being met or exceeded throughout the District. AP courses, electives, art, music and physical education programs as well as academic intervention services and Regents preparation at all levels, are embedded throughout the curriculum.

Other instructional costs absorbed in this category are building-level expenses related to equipment/furniture, supplies and materials, textbooks and contractual obligations. These costs represent the building principals' requests for 2023-2024.

Other financial obligations of the District contained in this category are:

- Building specific curriculum development activities
- BOCES instructional services

Total instructional area costs will increase by \$1,599,599 or 9.83% in 2022-2023. The District is able to use one-time revenues to outfit every High School and Middle School classroom as well as the majority of Todd Elementary with much needed furniture. The equipment line will return to typical levels in the 2023-24 fiscal year. Textbook requests, BOCES services and outside tuition are also reflected in the increase.

### Instructional - Regular School

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A2110.12a	Teacher Salaries, Full Day K-3	4,001,223	2,562,790	3,941,832	2,825,703	-1,116,129	-28.31%
A2110.12b	Teacher Salaries 4-6	1,541,869	2,695,760	1,665,309	3,058,901	1,393,592	83.68%
A2110.13	Teacher Salaries, 7-12	9,668,367	9,333,209	9,320,127	9,528,844	208,717	2.24%
A2110.14	Substitute Teacher	284,076	200,961	312,750	312,750	0	0.00%
A2110.16	Noninstructional Salaries	127,269	117,925	161,169	133,370	-27,799	-17.25%
A2110.2	Equipment	12,955	289,866	1,616,680	1,083,194	-533,486	-33.00%
A2110.4	Contractual And Other	30,996	53,592	106,885	99,720	-7,165	-6.70%
A2110.45	Materials And Supplies	97,971	144,907	168,417	162,037	-6,380	-3.79%
A2110.471	Tuition Paid To Public Dists In Nys	2,293	2,308	3,000	3,000	0	0.00%
A2110.48	Textbooks	123,318	67,022	225,397	135,789	-89,608	-39.76%
A2110.49b	Other Boces Services	94,061	129,178	181,600	196,248	14,648	8.07%
<b>Total Instructional - Regular School</b>		<b>15,984,399</b>	<b>15,597,517</b>	<b>17,703,167</b>	<b>17,539,556</b>	<b>-163,611</b>	<b>-0.92%</b>

### Special Services & Occupational Education Services Summary

The education of children with disabilities is governed by the following statutes and their accompanying regulations:

- The **Reauthorized Individuals with Disabilities Education Act (IDEA 2004)** which imposes on school districts, among other mandates, an obligation to provide all children with disabilities a free and appropriate public education in the least restrictive environment.
- **Section 504 of the Rehabilitation Act of 1973** and the **Americans with Disabilities Act (ADA) of 1990** which prohibit discrimination on the basis of disability.
- **Article 89 of the New York State Education Law and Part 200 of the Commissioner's Regulations** which are also the vehicles that implement federal law governing the rights of children with disabilities in New York State.

The Briarcliff Manor Union Free School District must provide all eligible resident children with disabilities a free and appropriate public education in the least restrictive environment that meets their needs as set forth in the child's individualized education program (IEP). The District has met its obligation to comply with these laws and has/will have served the following numbers of school-age children with disabilities which include pre-school.

### Special Education Student Enrollment

2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Proj.
174	153	136	125	95	84

For 2023-2024 it is anticipated that 84 Briarcliff Manor Union Free School District students will be classified with special needs as identified by the committee on special education (CSE). In 2022-23 there are 65 students in CSE (school age 5-21), and 30 CPSE (3-5 preschool) totaling 95 students.

Occupational Education services are provided through the Putnam/ Northern Westchester BOCES. Examples of programs available for students are construction, culinary arts, computer graphics and automotive. This expense is expected to increase \$22,723 from 2022-23.

Overall the expected costs for Special and Occupational Education Services programs will decrease by \$144,646, or 2.77% in 2022-2023. This decrease is attributed to a reduction in tuition costs associated with sending students to other schools.

### Special Services & Occupational Education

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A2250.15	Instructional Salaries	2,931,098	2,788,484	3,015,136	3,520,093	504,957	16.75%
A2250.16	Noninstructional Salaries	274,544	280,080	477,880	261,036	-216,844	-45.38%
A2250.2	Equipment	1,686	1,561	9,000	9,000	0	0.00%
A2250.4	Contractual And Other	40,430	48,893	106,000	109,000	3,000	2.83%
A2250.45	Materials And Supplies	15,576	17,846	7,000	7,000	0	0.00%
A2250.471	Tuition Paid To Public	1,322,425	1,331,193	1,095,210	833,674	-261,535	-23.88%
A2250.48	Textbooks	0	0	4,000	4,000	0	0.00%
A2250.49	BOCES Services	212,952	216,130	215,000	269,244	54,244	25.23%
Programs - Students w/ Disabilities		4,798,711	4,684,186	4,929,226	5,013,047	83,821	1.70%
A 2280.490-04	BOCES OCCUPATIONAL ED.	88,705	99,295	133,899	156,622	22,723	16.97%
Occupational Education		88,705	99,295	133,899	156,622	22,723	16.97%
A 2330.480	TEXTBOOKS PRIVATE SCHOOLS	4,063	2,108	5,000	5,000	0	0.00%
Teaching - Private Schools		4,063	2,108	5,000	5,000	0	0.00%
<b>Total Special Services &amp; Occupational Education</b>		4,891,479	4,785,589	5,068,125	5,174,669	106,544	2.10%

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## Library/Technology Summary

The primary objective of the District's instructional technology plans in the Briarcliff Union Free School District is to support the continued integration of technology and information literacy into curriculum, instruction, professional development, and information management to impact and expand the scope, quality, and richness of all educational programs.

Recognizing that the presence of technology permeates the fabric of an intellectual and creative life, the District is committed to creating a learning environment that anticipates and responds to the demands of the world for which we prepare our students.

Briarcliff 2.0 is a 1 student: 1 device initiative to deliver technology directly into the hands of students & teachers so that they may take greater advantage of district resources and we may improve student learning outcomes.

The combined library/technology budget for 2023-2024 is projected to increase by \$89,924 or 4.79%. The increases are due to salary and contractual increases. Contractual increases are due to increased costs related to software subscriptions. Also included are the following for 2023-2024:

- Instructional technology support services
- Outsourced technology support services
- Curriculum mapping
- District Wide print management

These and other budgeted items will assist to support continued instructional technology development: provide an adequate and reliable infrastructure; timely resolution of technical problems; equitable access to hardware and software resources; well-designed ongoing professional development; and technology integration throughout the District. The proposed technology budget will advance efforts to integrate technology to extend and enrich curricula, and improve the manner in which instruction is delivered.

### Library/Technology & Computer Instruction

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A2610.15	Instructional Salaries	277,316	284,161	289,731	294,731	5,000	1.73%
A2610.4	Contractual And Other	851	250	1,050	1,250	200	19.05%
A2610.45	Materials And Supplies	5,270	6,456	6,825	6,675	-150	-2.20%
A2610.46	School Library A/V Loan	17,680	21,603	23,000	23,000	0	0.00%
A2610.49	Boces Services	47,569	50,120	36,038	36,038	0	0.00%
School Library & Audio/Visual		348,685	362,590	356,644	361,694	5,050	1.42%
A2630.2	State-Aided Computer Hdware - Purchase	168,794	56,342	100,000	85,000	-15,000	-15.00%
A2630.4	Contractual & Other (Not Aide Lease)	210,279	426,849	503,943	455,515	-48,429	-9.61%
A2630.45	Materials And Supplies	253,582	172,737	190,000	190,000	0	0.00%
A2630.46	State-Aided Computer Software	142,134	191,234	184,160	219,583	35,423	19.23%
A2630.49	Boces Services	1,007,073	586,609	541,470	654,350	112,880	20.85%
Computer Assisted Instruction		1,781,863	1,433,770	1,519,574	1,604,447	84,874	5.59%
<b>Total Library/Technology</b>		<b>2,130,548</b>	<b>1,796,359</b>	<b>1,876,217</b>	<b>1,966,141</b>	<b>89,924</b>	<b>4.79%</b>

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## Guidance/Health Services Summary

The elementary, middle and high school counselors in the guidance and counseling department address the academic, personal/social and career development needs of all students by designing, implementing, evaluating and enhancing a comprehensive school counseling program that promotes student success. Counselors provide proactive leadership that engages all stakeholders in the delivery of programs and services to assist and work with students to support their goals and maximize success as they prepare for their role in the ever-changing 21<sup>st</sup> century.

The guidance program is delivered through:

- Guidance designed to help students achieve desired competencies and to provide students with developmentally appropriate knowledge and skills.
- Individual student planning to help students establish personal, academic and career goals to include understanding of self and others, and assessment of strengths, weaknesses, talents and skills.
- Academic planning that aligns with post high school and career goals.
- Responsive services that consist of prevention, intervention and advocacy at the systemic level.
- Consultation with parents, teachers, other educators and community resources

In addition, counselors facilitate educational evening programs and in-school seminars related to developmental needs and college and career planning. The department is responsible for assisting students in registering for college related exams and assisting students with disabilities in acquiring accommodations for college related exams.

The guidance portion of the budget will increase by \$53,475 for 2023-2024 due to salary increases.

The health services portion of the budget is projected to increase by \$8,285, or 1.85%. Also budgeted for in this area are health services provided to Briarcliff Manor students who attend private schools in other districts. The school physician is also budgeted for in this department.

### Guidance & Health Services

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A2810.15	Instructional Salaries	711,515	819,647	839,821	948,819	108,998	12.98%
A2810.16	Noninstructional Salaries	77,178	62,633	54,800	56,646	1,846	3.37%
A2810.4	Contractual And Other	0	0	1,500	1,500	0	0.00%
A2810.45	Materials And Supplies	5,060	4,562	11,325	13,875	2,550	22.52%
Guidance - Regular School		793,753	886,842	907,446	1,020,840	113,394	12.50%
A2815.16	Noninstructional Salaries	323,783	329,975	316,028	254,947	-61,081	-19.33%
A2815.4	Contractual And Other	102,771	87,817	123,875	124,698	823	0.66%
A2815.45	Materials And Supplies	30,080	13,692	16,410	16,750	340	2.07%
Health Services - Regular School		456,634	431,484	456,313	396,395	-59,919	-13.13%
<b>Total Guidance &amp; Health Services</b>		<b>1,250,387</b>	<b>1,318,326</b>	<b>1,363,759</b>	<b>1,417,235</b>	<b>53,475</b>	<b>3.92%</b>



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## Psychological & Social Services Summary

The district employs six total psychologists and social workers for its 1,341 anticipated student population. Spending in these areas are primarily dedicated to the salaries of these individuals. The district also contracts with an outside agency to provide specific counseling services for middle and high school students. The total budget for these areas is \$53,858 for 2023-2024 or an increase of 7.97%.

### Psychological and Social Services

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A2820.15	Instructional Salaries	438,035	448,117	463,932	513,269	49,337	10.63%
A2820.45	Materials And Supplies	0	635	1,500	1,500	0	0.00%
Psychological Services		438,035	448,752	465,432	514,769	49,337	10.60%
A2825.15	Instructional Salaries	71,238	80,167	84,482	89,003	4,521	5.35%
A2825.4	Contractual And Other	90,582	92,212	125,460	125,460	0	0.00%
Health Services - Regular School		161,820	172,379	209,942	214,463	4,521	2.15%
<b>Total Guidance &amp; Health Services</b>		599,854	621,131	675,374	729,232	53,858	7.97%

## Interscholastic Athletics and Co-Curricular Summary

The co-curricular and interscholastic athletics programs are important parts of the overall education program for Briarcliff Manor's young men and women. All students are encouraged to take advantage of these exciting programs. The investment in this program enhances school spirit and morale. It does this by allowing students to work and play harmoniously with others, by promoting constructive use of their leisure time, by developing leadership traits and by furthering their athletic and vocational interests as well as developing new ones.

The Co-Curricular budget is increasing by \$109,789 or 7.23% because of contractual increases.

During the 2023-24 school year, the Briarcliff Manor interscholastic athletic program budget supports the participation of over 750 student athletes playing on 68 different teams in 37 sports programs.

The interscholastic athletics budget will increase by \$66,487 or 5.63% for 2023-2024. The increases are primarily due to salary increases, official fees, league fees, team mergers, and for the replacement safety equipment. The budget supports the LocalLive service so that parents can watch many home games online.

### Co-Curricular & Athletics

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A2850.15	Instructional Salaries	163,598	247,358	278,006	312,208	34,202	12.30%
A2850.4	Contractual And Other	8,580	17,436	37,728	47,528	9,800	25.98%
A2850.45	Materials And Supplies	180	8,770	21,520	20,820	-700	-3.25%
Co-Curricular - Regular School		172,358	273,565	337,254	380,556	43,302	12.84%
A2855.15	Instructional Salaries	517,626	549,894	590,575	603,992	13,417	2.27%
A2855.16	Noninstructional Salaries	152,954	134,564	146,723	135,968	-10,755	-7.33%
A2855.2	Equipment	34,907	47,709	75,140	14,692	-60,448	-80.45%
A2855.4	Contractual And Other	50,646	90,286	118,252	235,726	117,474	99.34%
A2855.45	Materials And Supplies	66,228	86,331	95,760	103,147	7,387	7.71%
A2855.49	BOCES Services	88,069	128,534	153,947	153,358	-589	-0.38%
Interscholastic Athletics - Regular School		910,431	1,037,319	1,180,397	1,246,884	66,487	5.63%
<b>Total Co-Curricular &amp; Athletics</b>		<b>1,082,788</b>	<b>1,310,884</b>	<b>1,517,651</b>	<b>1,627,440</b>	<b>109,789</b>	<b>7.23%</b>

## Pupil Transportation Summary

The Briarcliff Manor Union Free School District provides pupil transportation for all resident children who legally attend public, private or parochial schools that are between 1 to 15 miles from their homes, as specified by the current Board of Education Policy #5700.

Any resident, now living in the District, who applies for out-of-district transportation for their children on or before April 1 of each year will be provided with transportation (within mileage limits); the District does not accept late applications unless it is submitted by a new resident within 30 days of the date of residency.

All District transportation services are provided by a private bus company.

The Pupil Transportation budget for 2023-2024 is projected to increase by \$120,987, or 4.67% overall. The increase primarily relates to the anticipated contractual increases as a result of CPI.

The District must provide transportation for an estimated 128 resident students attending 28 different private and special education schools located outside of the District. The District contracts with a private school bus company to provide this service. In 2023-24 the estimated cost for this contract transportation is \$1,070,000. In-District transportation is also contracted with the same private school bus company. There are currently 1,332 students who are eligible to be transported to in-district schools at an estimated cost of \$1,250,000 for 2023-24. Services provided to students attending out-of-district schools located within 15 miles of their residence are mandated by state education law. Special Education schools may by law be located outside of the 15 mile radius.

### Transportation

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A 5510.160	NON INSTRUCTIONAL SALARIES	234,976	42,825	43,782	94,857	51,076	116.66%
A 5510.400	TRANS. Contractual Services	1,750	0	3,122	3,122	0	0.00%
A 5510.405	Computerized Bus Routing	3,276	3,407	3,850	3,850	0	0.00%
In-District Services		240,002	46,232	50,754	101,829	51,076	100.63%
A 5540.4	FIELD TRIPS	0	29,601	67,450	67,450	0	0.00%
A 5540.4	CONTRACT IN DISTRICT	1,466,593	1,122,859	1,200,000	1,250,000	50,000	4.17%
A 5540.4	CONTRACT PRIVATE	881,759	1,038,927	1,076,045	1,070,000	-6,045	-0.56%
A 5540.4	ATHLETIC TRIPS	74,792	194,324	190,043	216,000	25,957	13.66%
A 5540.4	SUMMER TRANSPORTATION	0	0	7,289	7,289	0	0.00%
Out-of-District Services		2,423,143	2,385,711	2,540,827	2,610,739	69,912	2.75%
Total Transportation		2,663,145	2,431,943	2,591,580	2,712,568	120,987	4.67%

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## BOCES Services Summary

The Briarcliff Manor Union Free School District's use of Putnam/Northern Westchester and other BOCES services represents about 3.93% of the total proposed 2023-2024 Budget. The five major areas of services that the District subscribes to are:

- Technology support services including student and financial/data management services
- Instructional Support Services including curriculum development
- Special services for students with disabilities
- Occupational Education programs; and
- Athletic services including Section 1 and competition officials costs.

The District's decision to purchase these services from BOCES represents its belief that it is obtaining the highest quality service in these areas at a more reasonable cost than it could if it provided the services themselves or from another competing vendor.

At this time it is projected that the District will subscribe to \$2,267,570 in BOCES services during the 2023-2024 school year. This represents a increase in the level of spending than was budgeted in 2022-2023 by \$254,882 due primarily to various technology services and special education tuition.

For every dollar spent on a BOCES aid eligible service the District receives approximately 30-66% back in BOCES aid revenues the following school year per current NY State law.

More information about BOCES services can be obtained at:

<http://www.pnwbores.org/>

## BOCES Services

BOCES Service	Budget Code	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
Board of Education	1010.49	16,339	16,339	0	0.00%
Annual Vote	1060.49		9,589	9,589	-%
Business Administration	1310.49	103,028	112,901	9,873	9.58%
Personnel Services	1430.49	14,274	20,874	6,600	46.24%
Records Management	1460.49	19,747	19,747	0	0.00%
Public Information Services	1480.49	88,700	88,700	0	0.00%
Operation of Plant	1620.49	40,000	72,000	32,000	80.00%
Printing & Mailing	1670.49	22,500	22,500	0	0.00%
BOCES Administration	1981.49	276,500	281,672	5,172	1.87%
Capital Expenses	1983.49	32,886	35,888	3,002	9.13%
Curriculum Development	2010.49	120,200	120,200	0	0.00%
Research & Planning	2060.49	1,300	1,300	0	0.00%
Regular Education	2110.49	181,600	196,248	14,648	8.07%
Special Education	2250.49	230,260	269,244	38,984	16.93%
Occupational Education	2280.49	133,899	156,622	22,723	16.97%
Library Services	2610.49	36,038	36,038	0	0.00%
Technology Services	2630.49	541,470	654,350	112,880	20.85%
Athletics	2855.49	153,947	153,358	-589	-0.38%
Transportation	5510.49	0	0	0	-%
<b>Total BOCES Services</b>		<b>2,012,688</b>	<b>2,267,570</b>	<b>254,882</b>	<b>12.66%</b>

# Capital Budget Section

## Operations & Maintenance Summary

The Operations & Maintenance (O&M) budget for 2023-2024 is projected to increase by \$191,198 or 4.7%.

The 2023-24 budget funds the architectural fees, maintenance and repair projects, as well as continual maintenance. Plant Operations are increasing by 10.11%. This reflects the addition of BOCES services to assist in water testing mandated by New York State.

Day shift custodians do set-ups, internal deliveries, building repairs, cleaning, grounds work and landscaping during the school day. District night custodians do cleaning and set-ups as well as breakdowns. Contractual cleaners do not do set-ups or breakdowns for events.

### Operations and Maintenance

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A1620.16	Noninstructional Salaries	626,126	673,825	750,026	754,275	4,249	0.57%
A1620.2	Equipment	51,645	15,705	72,000	55,000	-17,000	-23.61%
A1620.4	Contractual And Other	1,789,906	1,944,809	1,924,332	1,925,505	1,173	0.06%
A1620.45	Materials And Supplies	151,444	63,985	99,350	92,000	-7,350	-7.40%
A1620.49	BOCES Services	46,244	68,409	40,000	72,000	32,000	80.00%
Operations of Plant		2,665,365	2,766,732	2,632,708	2,898,780	266,072	10.11%
A1621.16	Noninstructional Salaries	646,307	720,929	844,030	797,357	-46,673	-5.53%
A1621.2	Equipment	4,102	38,870	58,000	58,000	0	0.00%
A1621.4	Contractual And Other	366,021	424,341	416,335	385,583	-30,752	-7.39%
A1621.45	Materials And Supplies	109,446	110,421	115,500	118,050	2,550	2.21%
Maintenance of Plant		1,125,875	1,294,561	1,433,865	1,358,990	-74,874	-5.22%
Total Operations and Maintenance		3,791,240	4,061,293	4,066,573	4,257,771	191,198	4.70%

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## Debt Service Summary

In order to improve facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on the District's outstanding construction bond issues and the District's share of BOCES construction projects.

Scheduled in 2023-2024 is construction debt service of \$3,200,735. Voters approved a \$26.6 million project which is now incorporated in the debt service schedule shown below. The goal of the District is to keep debt service payments as flat as possible in order to make future tax levy limits predictable and sustainable.

Debt Service Schedule

Fiscal Year Ending June 30th	Total Bond Principal	Total Bond Interest	Total Principal & Interest	Change from Previous Year
2024	2,207,761	992,974	3,200,735	137,467
2025	2,303,113	1,132,025	3,687,339	486,603
2026	2,390,000	1,153,250	3,543,250	-144,089
2027	2,485,000	1,048,975	3,533,975	-9,275
2028	2,575,000	940,575	3,515,575	-18,400
2029	2,655,000	860,450	3,515,450	-125
2030	1,830,000	777,300	2,607,300	-908,150
2031	1,195,000	695,475	1,890,475	-716,825
2032	1,255,000	638,775	1,893,775	3,300
2033	1,315,000	579,600	1,894,600	825
<b>Total</b>	<b>20,210,874</b>	<b>8,819,399</b>	<b>29,282,474</b>	

## Debt Service

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A9711.6	Serial Bonds Principal-School	2,180,000	765,023	695,000	720,000	25,000	3.60%
A9711.7	Serial Bonds Interest - School	248,813	159,240	228,625	202,400	-26,225	-11.47%
Total Bonds - School		2,428,813	924,263	954,800	922,400	-32,400	-3.39%
A9713.6	Serial Bonds Principal-Boces	60,000	60,000	60,000	60,000	0	0.00%
A9713.7	Serial Bonds Interest - Boces	4,875	3,375	1,725	1,725	0	-%
Total Bonds - BOCES		64,875	63,375	63,375	61,725	-1,650	-2.60%
A9731.6	Bond Anticipation Notes School	810,000	1,830,000	1,687,000	1,330,000	-357,000	0.00%
A9731.7	Bond Anticipation Notes School	56,192	7,402	168,193	784,800	616,607	
Total Bond Anticipation Notes		866,192	1,837,402	1,837,954	2,114,800	276,846	15.06%
A9785.6	Installment Purchase Debt - Principal	219,111	421,357	519,014	558,214	39,199	7.55%
A9785.7	Installment Purchase Debt- Interest	26,915	20,109	13,065	5,774	-7,291	-55.81%
Total Serial Lease		246,026	441,466	532,079	563,988	31,908	6.00%
Total Debt Service		3,605,906	3,266,505	3,388,208	3,662,913	274,704	8.11%



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## Inter-Fund Transfers

### *School Lunch Fund:*

A reduction of \$20,000 for the school lunch fund is in place for 2023-24 due to increased participation from students and staff. The General Fund is no longer having to cover for the deficit in the School Lunch Fund.

### *Special Aid Fund:*

The 2023-2024 budget is \$50,000 to the special aid fund providing a 20% offset to summer school special education expenditures anticipated in July and August of 2023. The remaining 80% of funding is provided by the State Education Department and accounted for in the special aid fund.

### *Capital Fund:*

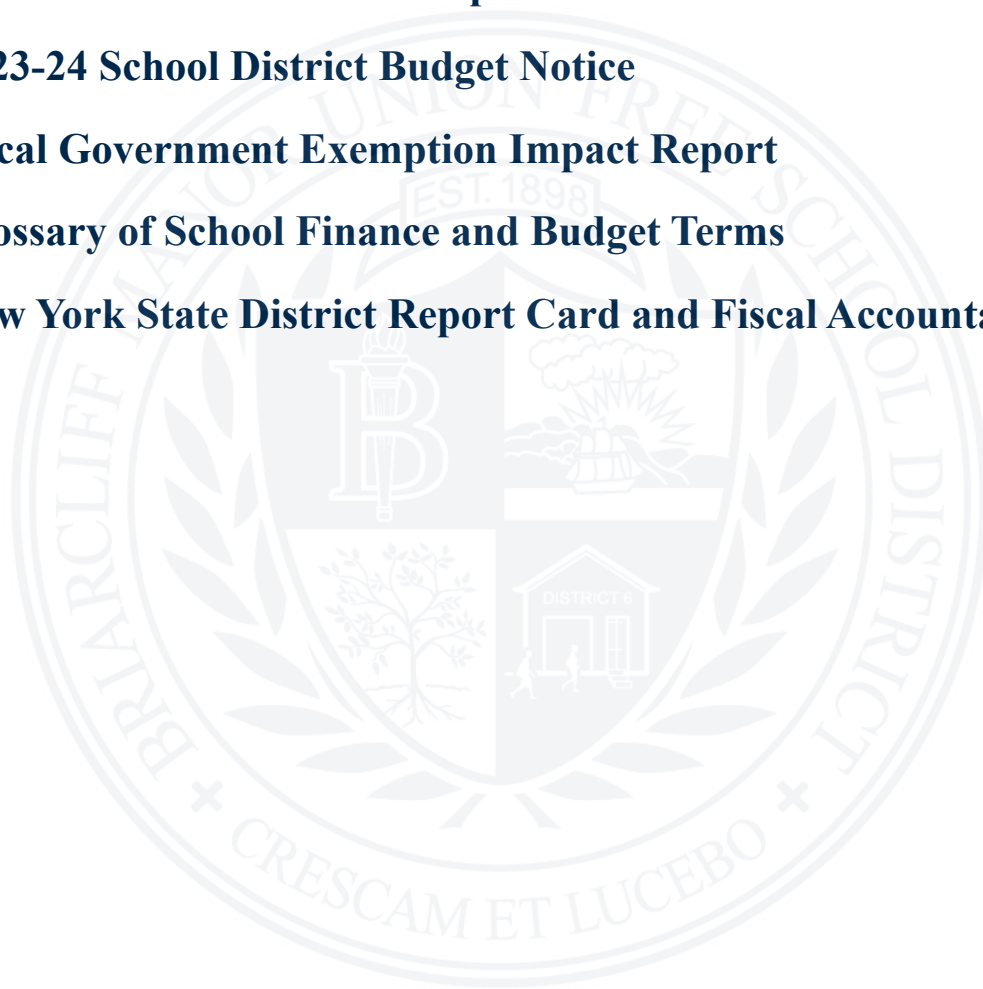
This budget includes a \$400,000 transfer to capital which will be used to resurface the service driveway at Todd Elementary School. Moving forward, the intention is to increase the transfer to capital fund by \$50,000 per year until a total of \$500,000 is achieved, allowing the District to accomplish much needed capital work.

## Inter-Fund Transfers

Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Proposed	Budget to Budget	% Difference
A9901.93	Transfer To School Food	122,990	6,560	65,000	45,000	-20,000	-30.77%
A9901.95	Transfer To Special Aid	49,949	56,268	50,000	50,000	0	0.00%
A9950.9	Transfer To Capital Funds	331,594	300,017	650,000	400,000	-250,000	-38.46%
<b>Total Guidance &amp; Health Services</b>		504,533	362,845	765,000	495,000	-270,000	-35.29%

## **Appendix**

- 1. 2023-24 Tax Levy Limit Calculation**
- 2. Property Tax Report Card**
- 3. 2023-24 Administrative Compensation Information**
- 4. 2023-24 School District Budget Notice**
- 5. Local Government Exemption Impact Report**
- 6. Glossary of School Finance and Budget Terms**
- 7. New York State District Report Card and Fiscal Accountability**



## 2023-2024 Tax Levy Limit Calculation

### Briarcliff Manor UFSD - 2023-24 Tax Levy Limit Calculation

2/28/23

**FINAL**

A.	Total Real Property Tax Levy for Base Year	\$44,798,025
B.	Tax Base Growth Factor (minimum of 1.0)	1.0000
C.	Product of A * B	\$44,798,025
D.	Base Year PILOTS	\$0
E.	Sum of C + D	\$44,798,025
F.	Base Year Capital Tax Levy	\$3,217,471
G.	Difference of E - F	\$41,580,554
H.	Allowable Levy Growth Factor based on CPI (2% for 2023-24)	1.0200
I.	Product of G * H	\$42,412,165
J.	Budget Year PILOTS	\$0
K.	Difference of I - J	\$42,412,165
L.	<b>Equals Tax Levy Limit Base or Before Exclusions</b>	<b>\$42,412,165</b>
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$3,082,061
O.	Budget Year Pension Expense above 2% increase in rate	\$0
	Eligible Prior Year Carryover	\$0
P.	<b>Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)</b>	<b>\$45,494,226</b>
W.	<b>Total Tax Levy Percentage Increase</b>	<b>1.55%</b>

### 2023-24 Property Tax Report Card

#### 661402 - BRIARCLIFF MANOR UFSD

Contact Person: JOHN J. BRUCATO

Telephone Number: 914-432-8116

	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not including Separate Propositions	56,280,408	57,719,409
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	44,798,025	45,018,025
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	44,798,025	45,018,025
F. Permissible Exclusions to the School Tax Levy Limit	3,217,472	3,082,061
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	42,445,132	42,412,165
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	41,580,553	41,935,964
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	864,579	476,201
Public School Enrollment	1,365	1,341
Consumer Price Index		8.00%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2023-24, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	4,789,962	3,997,718
Assigned Appropriated Fund Balance	3,272,610	2,545,843
Adjusted Unrestricted Fund Balance	2,269,378	2,308,776
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.03%	4.00%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability	Legal Liability	To establish and maintain a program of reserves to cover liability claims incurred.	220,811	221,811	N/A
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	3,437,416	2,600,506	Use based on tax certiorari settlements.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	EBLAR- EMPLOYEE BENEFIT ACCRUED LIABILITY	For the payment of accrued 'employee benefits' due to employees upon termination of service.	424,770	385,440	Use based on payouts at retirement.
Retirement Contribution	Retirement	To fund employer retirement contributions to the State and Local Employees' Retirement System.	272,917	314,050	N/A
Other Reserve	TRS Reserve	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)	434,048	475,911	N/A
Other Reserve	Reserve for Encumbrances	To account for purchase orders (encumbrances) carried forward to the next fiscal year.	408,226	173,482	Use based on prior year outstanding purchase orders.

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## 2023-2024 Administrative Compensation Information

### Administrative Compensation Information

Title	Salary	Employee Benefits	Other Renumeration
Superintendent	305,690	75,151	6,000
Assistant Superintendent for Finance & Operations	260,000	70,029	13,500
Director of Pupil Personnel Services	222,563	65,832	5,000
Middle School Assistant Principal	153,000	34,193	5,000
Director of Curriculum and Instruction	188,312	47,526	5,000
Director of Human Resources	187,680	38,527	5,000
Elementary Principal	180,000	61,061	5,000
High School Principal	218,482	41,980	5,000
High School Assistant Principal	169,942	59,934	5,000
Middle School Principal	183,600	61,465	5,000

## 2023-2024 School District Budget Notice

### Briarcliff Manor Union Free School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23	Budget Proposed for the 2023-24 School Year	Contingency Budget for 2023-24 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$56,280,408	\$57,719,409	\$55,651,006
Increase (decrease) for the 2023-24 school year		\$1,439,001	-\$629,402
Percentage Increase (decrease) in each proposed budget		2.56%	-1.12%
Change in the Consumer Price Index		8.00%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$44,798,025	\$45,018,025	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Levy	\$0	\$0	
<b>E. Total School Year Tax Levy (A+B+C+D)</b>	<b>\$44,798,025</b>	<b>\$45,018,025</b>	<b>\$44,798,025</b>
F. Permissible Exclusions to the School Tax Levy Limit	\$3,217,472	\$3,082,061	
G. School Tax Levy Limit, Excluding Levy for Exclusions	\$42,445,132	\$42,412,165	
H. Proposed School Year Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	\$41,580,553	\$41,935,964	
Difference:(G-H); (Negative Value Requires 60.0% Voter Approval)	\$864,579	\$476,201	
Administrative Component	\$7,875,949	\$8,121,299	\$7,726,091
Program Component	\$39,441,746	\$40,312,459	\$39,147,265
Capital Component	\$8,962,713	\$9,285,650	\$8,777,650
<b>Statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law:</b>  The Board of Education will review the expenditure budget and make decisions on those items to be included based on Education Law Section 2023. The tax levy increase would be \$0 and non contingent items such as equipment and capital transfers would be removed in accordance with New York State Law.			
<b>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</b>	Description		Amount
		<b>Under the Budget Proposed for the 2023-24 School Year</b>	
<b>Estimated Basic STAR Exemption Savings<sup>1</sup></b>		Mt. Pleasant: \$1,728/ Ossining: \$1,697	

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Briarcliff Manor UFSD, Westchester County, New York, will be held at the Todd Elementary School in said district on Tuesday, May 16, 2023 between the hours of 6:00 AM and 9:00 PM, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

# Local Government Exemption Impact Report

Date: 4/5/2023 Time: 11:05:38 AM

Page: 1

## Exemption Impact Report

Assessment Year: 2022

County: WESTCHESTER  
SWIS Code: 5534

School Value Report (554202)

Municipality: MT. PLEASANT  
Total Assessed Val: 10,820,832  
Uniform Percentage: 1.21

Equalized Total Assessed Value = 894,283,636

Exempt Code	Description	Statutory Authority	# of Exempts	Total EX Asmt	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	14	61,730	5,101,652	0.57
13100	CTY OWNED	RPTL 406(1)	2	13,650	1,128,099	0.13
13500	TWN WITHIN	RPTL 406(1)	14	14,812	1,224,132	0.14
13650	VILLAG OWN	RPTL 406(1)	5	10,000	826,446	0.09
13800	SCHOOL DIS	RPTL 408	3	903,600	74,677,685	8.33
25110	RELG PROP	RPTL 420-a	3	66,150	5,466,942	0.61
25120	EDUCATION	RPTL 420-a	1	1,798,000	148,595,041	16.62
25130	CHARITIES	RPTL 420-a	1	12,838	1,060,991	0.12
25230	N/P IMPROV	RPTL 420-a	3	47,900	3,958,677	0.44
41120	WAR VET	RPTL 458-a	14	2,030	167,768	0.02
41124	WAR VET	RPTL 458-a	1	145	11,983	0.00
41130	COMBAT VET	RPTL 458-a	12	2,904	240,000	0.03
41134	COMBAT VET	RPTL 458-a	1	242	20,000	0.00
41140	DISABL VET	RPTL 458-a	2	907	74,958	0.01
41144	DISABL VET	RPTL 458-a	1	484	40,000	0.00
41730	AGRIC	Ag-Mkts L 306	3	5,200	429,752	0.05
41800	AGED-ALL	RPTL 467	3	13,063	1,079,586	0.12
41804	AGED- S	RPTL 467	1	3,154	260,661	0.03
41834	ENH STAR	RPTL 425	29	79,750	6,590,909	0.74
41854	BAS STAR	RPTL 425	270	297,000	24,545,454	2.74
47100	TELECOMM CELNG		5	3,587	296,446	0.03
Total Exemptions (No System EX's)			388	10,820,832	275,797,182	30.84
Total Exemptions (with System EX's)			388	10,820,832	275,797,182	30.84

Values have been equalized using the Uniform Percentage of Value.  
The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

NYS - Real Property System  
County of Westchester

Assessor's Report - 2022 - Prior Year File  
S495 Exemption Impact Report  
School District Summary

RPS221/V04/L001  
Date/Time - 4/6/2023 09:00:05  
Total Assessed Value 1,652,788,400

Equalized Total Assessed Value 1,652,788,400

School District - 554202 Briarcliff Manor

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	3	902,100	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	1	1,203,700	0.07
13650	VG - GENERALLY	RPTL 406(1)	41	43,574,800	2.64
14110	USA - SPECIFIED USES	STATE L 54	2	2,111,600	0.13
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	2,370,200	0.14
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	30,911,404	1.87
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	1,516,500	0.09
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	60,000	0.00
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	23	288,000	0.02
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.00
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	30	600,000	0.04
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	280,000	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	1,005,120	0.06
41834	ENHANCED STAR	RPTL 425	57	12,416,538	0.75
41854	BASIC STAR 1999-2000	RPTL 425	321	27,438,416	1.66
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	1,326,500	0.08
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	9	1,432,900	0.09
Total Exemptions Exclusive of System Exemptions:			519	126,024,878	7.62
Total System Exemptions:			9	1,432,900	0.09
Totals:			528	127,457,778	7.71

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

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## Glossary of School Finance and Budget Terms

The glossary below provides a brief description of most of the school budgeting and financial accounting terms which may be used during the school budget hearings and in the budget document itself.

### *Assessed Valuation:*

Assessed valuation is defined as the value of real property for the purpose of levying taxes.

### *Bond:*

Money borrowed to pay for a school district expenditure. Typically, the money is used for capital expenditures, such as the construction or renovation of a building, although in some cases school districts also issue bonds for other large expenditures such as the repayment of back taxes in a certiorari settlement. By definition, a bond is a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

### *Budget:*

A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them. An underlying reason for a budget is the achievement of the school district's specified annual education goals.

### *Budget Cap:*

Per New York State education law, in the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their spending increase at 120% of the Consumer Price index or 4%, whichever is lower. For more on this, see the definition of a contingent budget.

### *Capital Outlay:*

An expenditure that results in the ownership, control, or possession of assets intended for continued use over long periods of time. These can include new buildings or building renovations and additions; new equipment (i.e. desks, computers, etc.).

### *Consumer Price Index (CPI):*

An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period (also called the cost-of-living index). However, the CPI does not take into account many of the items that cause school district budgets to rise, such as the increasing cost of health insurance, liability insurance and retirement contributions.

#### *Contingent Budget:*

In the event it becomes necessary, a contingency budget is developed based on provisions of education law and Briarcliff Manor Board of Education policy. The School District budget for any school year or any part of such budget, or any proposition involving the expenditure of money for such school year, shall not be submitted for a vote of the qualified voters of the District more than twice in any school year. If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget and the tax levy cannot exceed the total tax levy of the prior year (0% levy growth).

#### *Debt Service:*

In order to build facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on the District's outstanding construction bond issues, District share of BOCES capital projects and tax anticipation notes.

#### *Employee Benefits:*

Fringe benefits costs paid by the district on behalf of employees. These amounts are not included in the gross salary. They are fringe benefits, and while not paid directly to employees, are a part of the cost of operating the school district. Employee benefits include the district cost for health insurance premiums, dental, life and disability insurance, Medicare, retirement and social security.

#### *Equalization Rate:*

In simple terms, an equalization rate represents the average level of assessment in each community. For example, an equalization rate of 80 means that, on average the property in a community is being assessed at 80% of its market value. The words "on average" are stressed to emphasize that that an equalization rate of 80 does not mean that each and every property is assessed at 80% of full value. Some may be assessed at lower than 80%, while others may be assessed at higher than 80%. Equalization rates are established by the New York State Board of Equalization and Assessment. School districts that comprise more than one city, town or village must use the equalization rate to determine the tax rates for each municipality. The purpose is to bring some semblance of equity to how the taxes are distributed in any one school district, so that ideally a home with a full market value of \$100,000 in one community will pay the same taxes as a home with a market value of \$100,000 in the next community, regardless of how those two homes are assessed. A district at full value assessment does not have an equalization rate.

#### *Expenditure:*

Payments of cash or transfer of property or services for the purpose of acquiring an asset or service.

*Fiscal Year (FY):*

A fiscal year is the accounting period on which a budget is based. The New York State governmental fiscal year runs from April 1 through March 31. The fiscal year for all New York counties and towns and for most cities is the calendar year. School districts in the State operate on a July 1 through June 30 fiscal year.

*Fund Balance:*

Reserved (restricted) fund balance is the portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for NYS Public Employees' Retirement, Reserve for Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements. Unreserved (unrestricted) fund balance is the residual amount of fund balance after all reserves have been taken into account. Unreserved fund balance consists of appropriated (assigned) fund balance and unappropriated (unrestricted) fund balance. Appropriated (assigned) fund balance is the portion of unreserved fund balance that has been used to reduce taxes in the subsequent fiscal year. Unappropriated (unrestricted) fund balance is limited by Real Property Tax Law Section 1318 to an amount not to exceed 4% of the new year's budget.

*Revenue:*

Sources of income financing the operation of the school district generally grouped as tax or non-tax revenues.

*Salaries:*

The total amount paid to an individual, before deductions, for services rendered while on the payroll of the district. Normally salaries are set by provisions contained in a collective bargaining agreement.

*Small Claims Assessment Review (SCAR):*

Small Claims Assessment Review is the legal process by which a residential property owner can challenge the real estate tax assessment on their property in an attempt to reduce the property's assessment and real estate taxes.

*School Tax Relief Program (STAR):*

STAR, New York State's School Tax Relief Program, is a school property tax rebate program and a partial property tax exemption from school taxes. All New Yorkers who own and live in their home - whether it is a condominium, cooperative apartment, manufactured home, farm dwelling, apartment building or mixed-use property - are eligible for the STAR exemption on their primary residence.

*State Aid:*

State Aid is additional money that the state gives to districts, to be used in different areas, such as lowering the tax levy, etc. Until the state passes its budget, the district does not know exactly how much to expect in state aid, but school districts are still required to present their budgets to voters on the third Tuesday in May. To meet that mandate, a district has to estimate its state aid revenues unless the state budget is passed on time.

*Supplies:*

Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial/maintenance supplies, and computer software.

*Tax Anticipation Note (TAN):*

A [municipal bond](#), usually with a [maturity](#) of less than one year, issued on the assumption that the [debt](#) will be paid back with future tax revenue. School districts issue tax anticipation notes usually at the start of a fiscal year to maintain appropriate cash flow to pay immediate or time sensitive obligations.

*Tax Base:*

The assessed value of local real estate that a school district may tax for yearly operational monies.

*Tax Certiorari:*

The legal process by which a commercial property owner can challenge the real estate tax assessment on a given property in attempt to reduce the property's assessment and real estate taxes.

*Tax Levy:*

The total sum of operating funds to be raised by the school district after subtracting out all other non-property revenues including state aid. The tax levy is used to determine the tax rate for property owners in each of the cities, towns or villages that a school district may be comprised of.

*Tax Rate:*

The amount of tax paid for each \$1,000 of assessed value of property. In districts that cover just one municipality, the tax rate is figured simply by dividing the total assessed property value by 1,000 and then dividing that again into the tax levy (the amount of money to be raised locally). In districts that encompass more than one municipality, the formula for figuring the tax rate is more complicated. It involves assigning a share of the total tax levy to each municipality and applying equalization rates to take into account different assessment practices.

*Three-Part Budget:*

New York school districts must, by law, divide their budgets into three components - administrative, capital and program - and each year they must show how much each portion has increased in relation to the whole budget. It consists of the following components:

1. Administrative Budget Component - These expenditures include office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; public information; legal fees; property insurance; and school board expenses.
2. Capital Budget Component - This covers all debt service on buildings, and leasing expenditures; tax certiorari and court-ordered costs; and all facility costs, including salaries and benefits of the custodial staff; service contracts, maintenance supplies and equipment; and utilities.

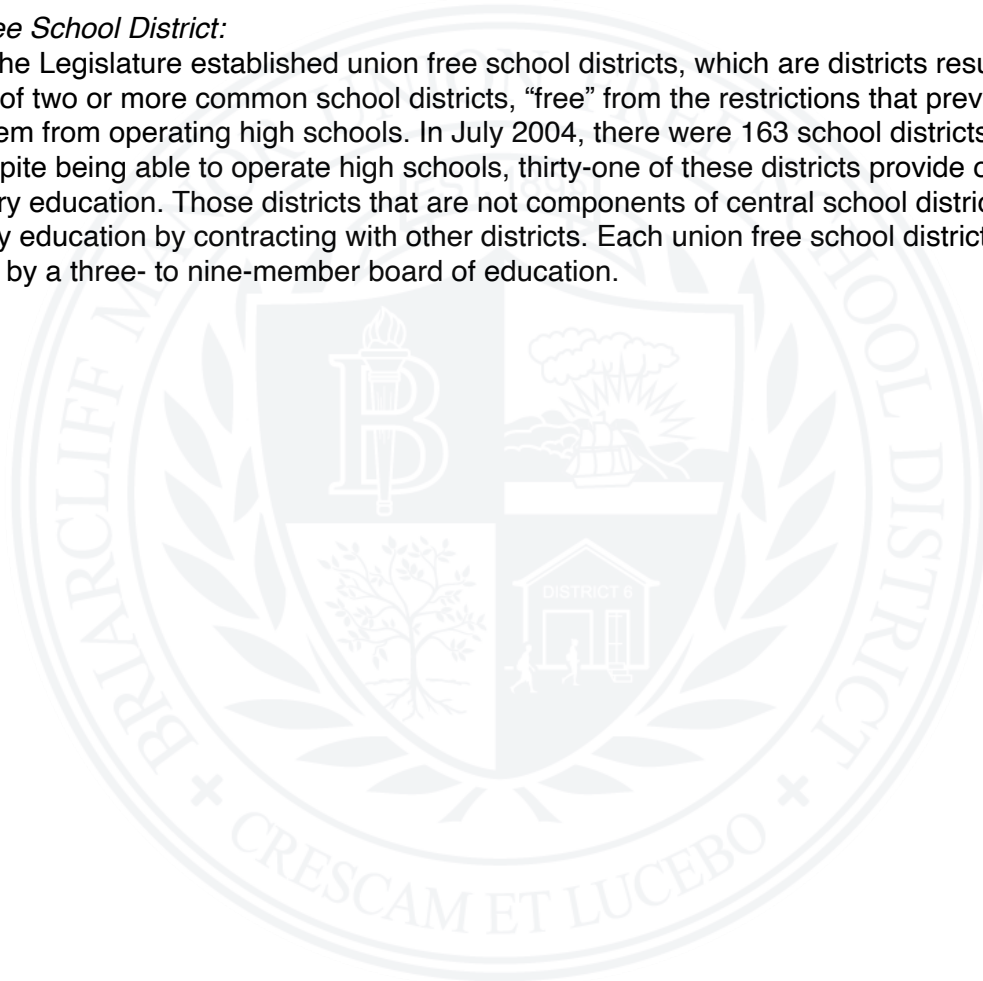
3. Program Budget Component - This portion includes salaries and benefits of teachers and supervisors who spend the majority of their time teaching; instructional costs such as supplies, equipment and textbooks; co-curricular activities and interscholastic athletics; staff development; and transportation costs.

*True Value Tax Rate:*

Is what the tax rate would be if assessments of all properties were maintained at 100% of market value. Districts not assessed at full value have the assessed valuation multiplied by an equalization rate set by the New York State Office of Real Property Services.

*Union Free School District:*

In 1853, the Legislature established union free school districts, which are districts resulting from a “union” of two or more common school districts, “free” from the restrictions that previously barred them from operating high schools. In July 2004, there were 163 school districts of this type. Despite being able to operate high schools, thirty-one of these districts provide only elementary education. Those districts that are not components of central school districts provide secondary education by contracting with other districts. Each union free school district is governed by a three- to nine-member board of education.



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## New York State District Report Card

The New York State Report Cards provide enrollment, demographic, attendance, suspension, dropout, teacher, assessment, accountability, graduation rate, post-graduate plan, career and technical education, and fiscal data for public and charter schools, districts, and the State.

The New York State Report Card is an important part of the Board of Regents' effort to raise learning standards for all students. They provide information to the public on school/district enrollment and staff, student performance, and other measures of school and district performance. Knowledge gained from the report card on a school's or district's strengths and weaknesses is expected to be used to improve instruction and services to students.

The most recent New York State District Report Cards and Fiscal Accountability Supplement for the Briarcliff Manor Public Schools are contained on the pages that follow.

