



**2023 - 2024 Budget**

# **SUPERINTENDENT'S PROPOSED BUDGET**



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

MAY 4, 2023

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

MIDDLE SCHOOL THEATER

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# **TODAY'S OBJECTIVE**

**Review the 2023-24**

**Superintendent's Recommended Budget  
for the Budget Hearing**

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# **DISTRICT PHILOSOPHY & VISION**



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# DISTRICT PHILOSOPHY

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

*MIND - BODY - SPIRIT*

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# DISTRICT VISION

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

- Rigorous professional standards
  - Student engagement
  - Academic opportunities and supports
  - Student social and emotional well-being
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# CONFIRMING OUR PRIORITIES

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1. Commitment to new learning standards K-12.
  2. Improvements to the educational environment.
  3. Renewed commitment to school safety & security.
  4. Continued commitment to student social-emotional wellbeing
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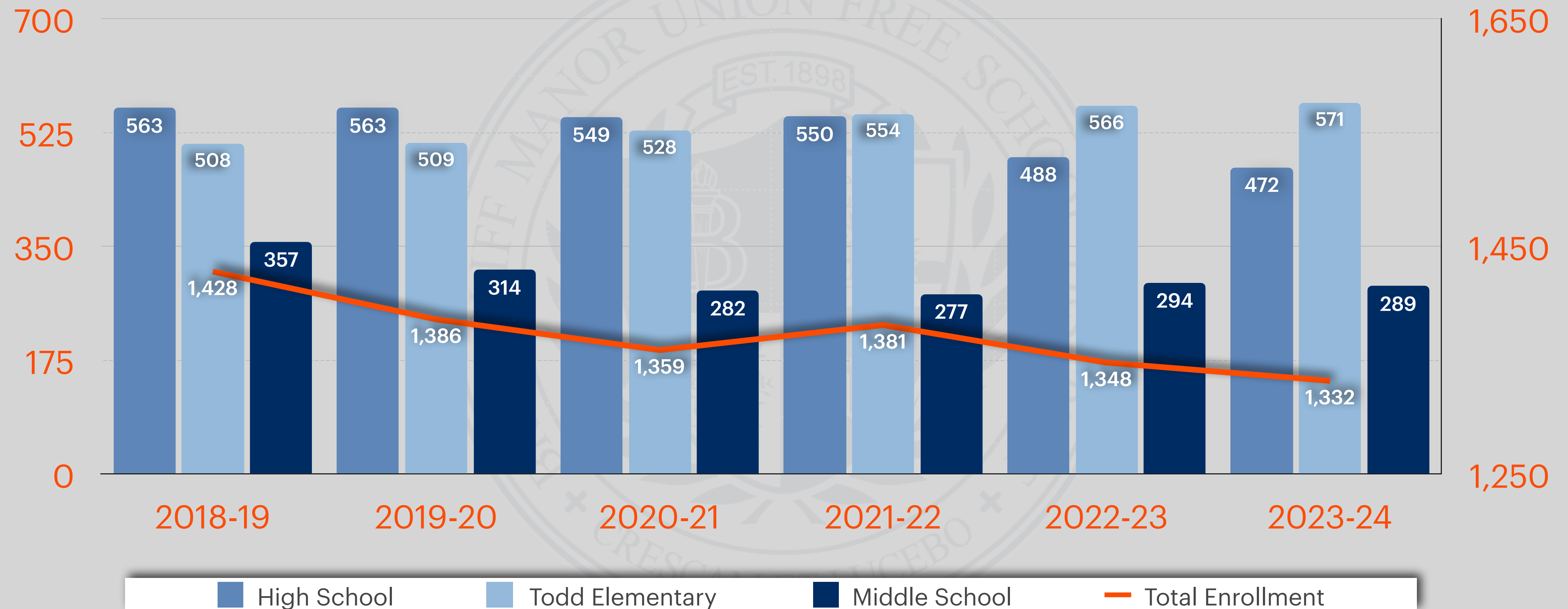
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# **ENROLLMENT**

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# ENROLLMENT





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# **2023-24 ADOPTED BUDGET**



The background features a large, faint, circular seal of the Briarcliff Manor Union Free School District. The seal contains a central shield with a torch, a sunburst, and a building. Text around the seal includes "BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT", "EST. 1898", and the Latin motto "CRESCAM ET LUCEBO".

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# BUDGET AT A GLANCE

Current 2022-23 Budget	\$56,280,408
Proposed 2023-24 Budget	\$57,719,409
Proposed Budget Increase	\$1,439,001
Proposed Budget % Change	2.56%
2022-23 Tax Levy	\$44,798,025
2023-24 Proposed Tax Levy	\$45,018,025
Levy to Levy Increase	\$220,000
Percentage Change	0.49%

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# PROJECTED ENROLLMENT & STAFFING CHANGES

	Projected Enrollment Change	Projected Staffing Change
Todd Elementary	5	1
Middle School	-5	1.5
High School	-16	0
District	-	2
Total	-16	4.5

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# 2023-24 STAFFING CHANGE DETAIL

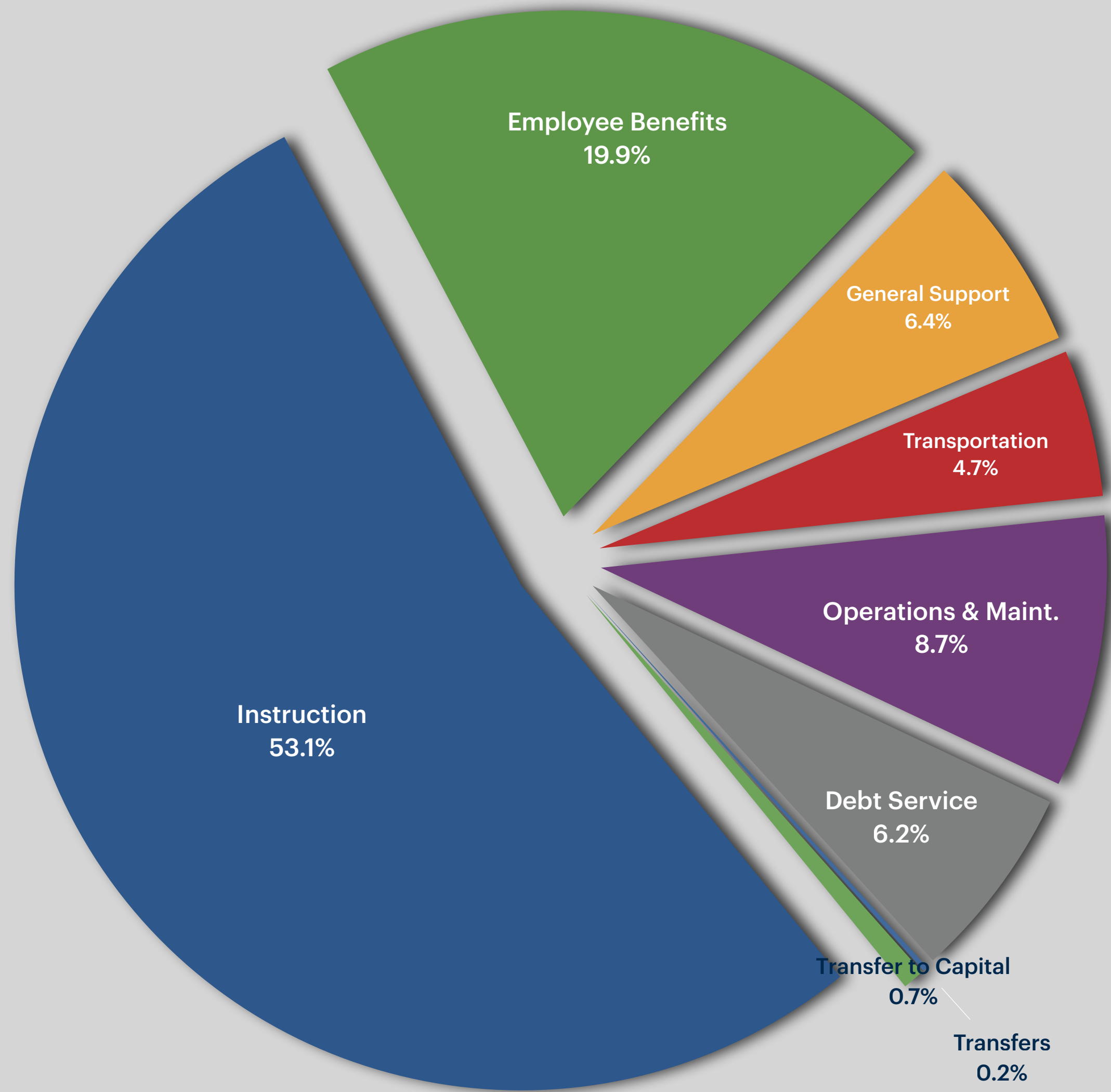
	Projected Staffing Change (FTE)	Staffing Detail
Todd Elementary	1	Additional section, Grade 2
Middle School	1	Additional ELA Teacher
Middle School	0.5	Increase Music FTE to 1.0
District	1	Instructional Coach
District	1	Districtwide Guidance
District	-1	Assistant Director of Facilities
District	1	Foreperson for Building Maintenance
Total	4.5	



# EXPENSE DETAIL

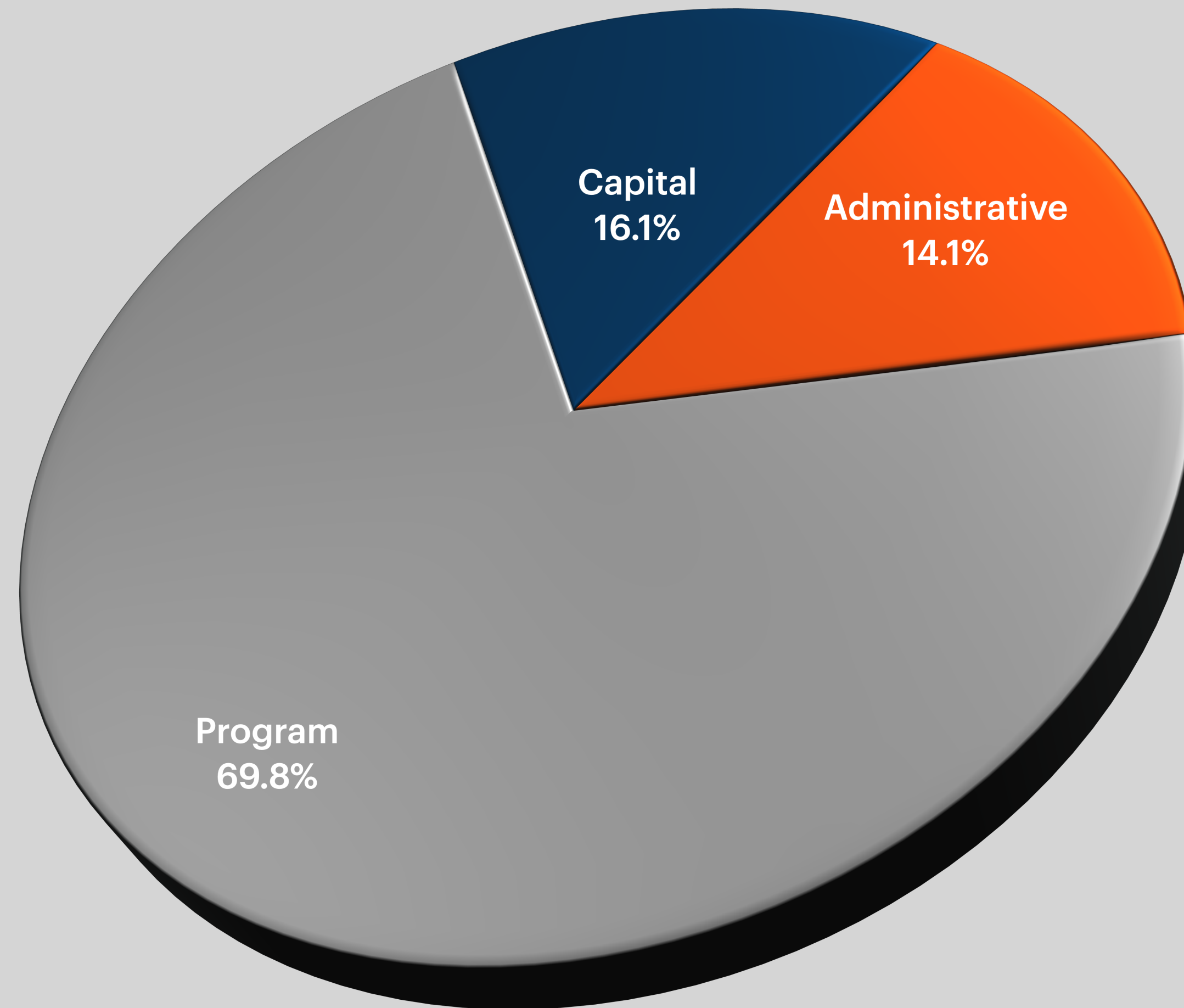
Description	2022-23 Budget	2022-23 Projection	2023-24 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Board of Education	\$80,155	\$58,800	\$90,141	\$9,986	12.46%
Central Admin & Business Office	\$1,241,577	\$1,221,882	\$1,317,751	\$76,174	6.14%
Auditing & Treasurer	\$158,397	\$155,315	\$167,197	\$8,800	5.56%
Legal, Personnel & Public Info.	\$547,610	\$504,974	\$561,612	\$14,002	2.56%
Operations, Maintenance & Security	\$4,741,070	\$4,702,495	\$5,011,808	\$270,738	5.71%
Central Services & BOCES Admin.	\$1,585,378	\$2,382,437	\$1,577,892	-\$7,486	-0.47%
Curriculum & Instruction	\$674,469	\$515,668	\$665,559	-\$8,910	-1.32%
Supervision	\$1,486,881	\$1,465,556	\$1,555,245	\$68,364	4.60%
Regular Instruction	\$17,873,110	\$17,596,032	\$17,539,556	-\$333,554	-1.87%
Special & Occupational Education	\$5,085,384	\$4,897,868	\$5,174,669	\$89,285	1.76%
Library & Technology	\$1,876,217	\$1,809,043	\$1,966,141	\$89,924	4.79%
Guidance & Health Services	\$1,363,759	\$1,245,087	\$1,417,235	\$53,476	3.92%
Psychological & Social Services	\$675,374	\$662,095	\$729,232	\$53,858	7.97%
Co-Curricular & Athletics	\$1,517,651	\$1,446,767	\$1,627,440	\$109,789	7.23%
Pupil Transportation	\$2,591,580	\$2,520,827	\$2,712,568	\$120,988	4.67%
Employee Benefits	\$10,644,174	\$10,745,003	\$11,509,177	\$865,003	8.13%
Debt Service	\$3,372,622	\$3,388,797	\$3,601,188	\$228,566	6.78%
Interfund Transfers	\$115,000	\$50,577	\$95,000	-\$20,000	-17.39%
Transfers to Capital	\$650,000	\$468,628	\$400,000	-\$250,000	-38.46%
<b>Total</b>	<b>\$56,280,408</b>	<b>\$55,837,851</b>	<b>\$57,719,409</b>	<b>\$1,439,003</b>	<b>2.56%</b>

# PROPOSED 2023-24 EXPENDITURE BUDGET



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# 3-PART BUDGET

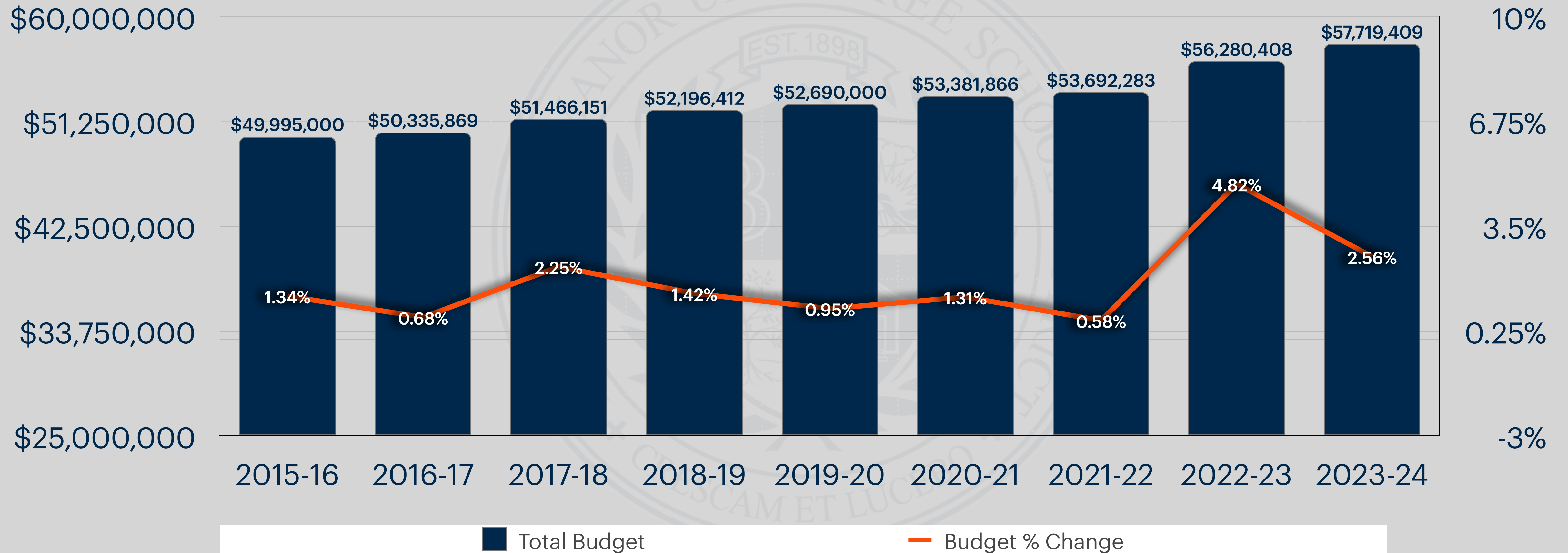


# 3-PART BUDGET DETAIL

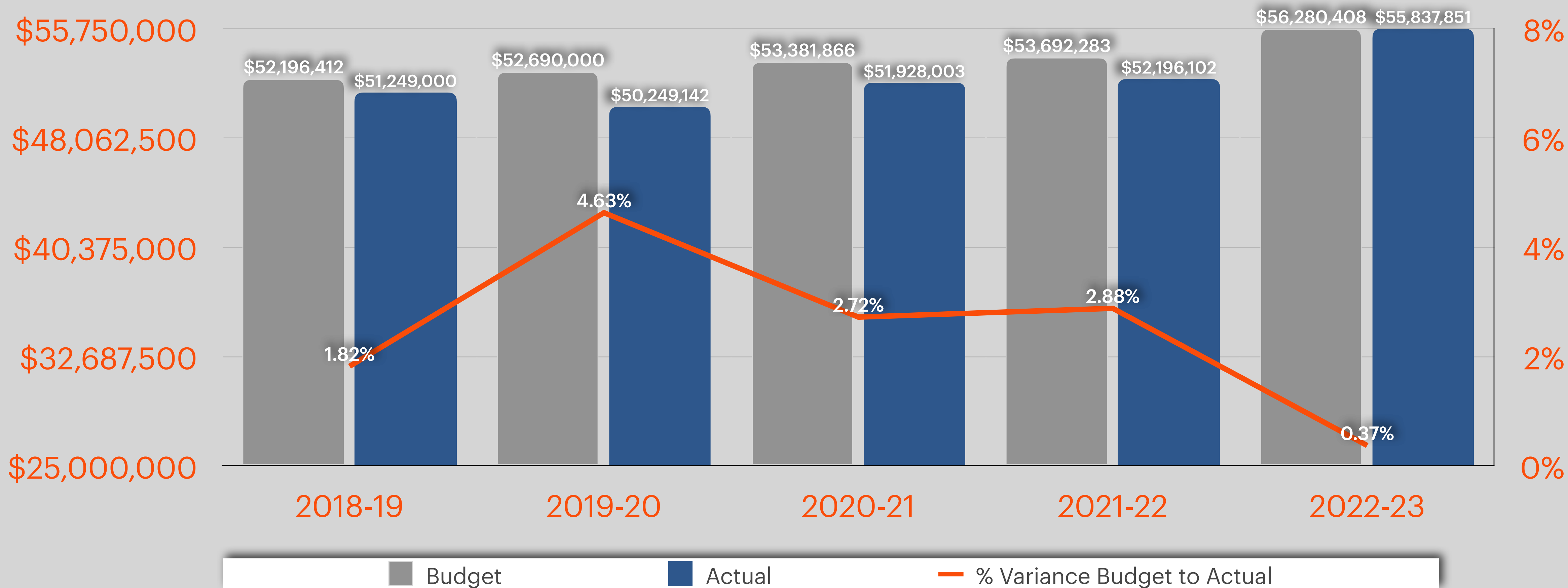
Function	Code	Total	Administrative	Program	Capital
Board of Education	1010	\$90,141	\$90,141		
Central Administration	1299	\$446,123	\$446,123		
Finance	1399	\$1,038,825	\$1,038,825		
Legal Services	1420	\$149,719	\$149,719		
Personnel	1430	\$292,148	\$292,148		
Records Management	1460	\$19,947	\$19,947		
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
Total Budget		\$57,719,410	\$8,121,300	\$40,312,460	\$9,285,650
			14.07%	69.84%	16.09%



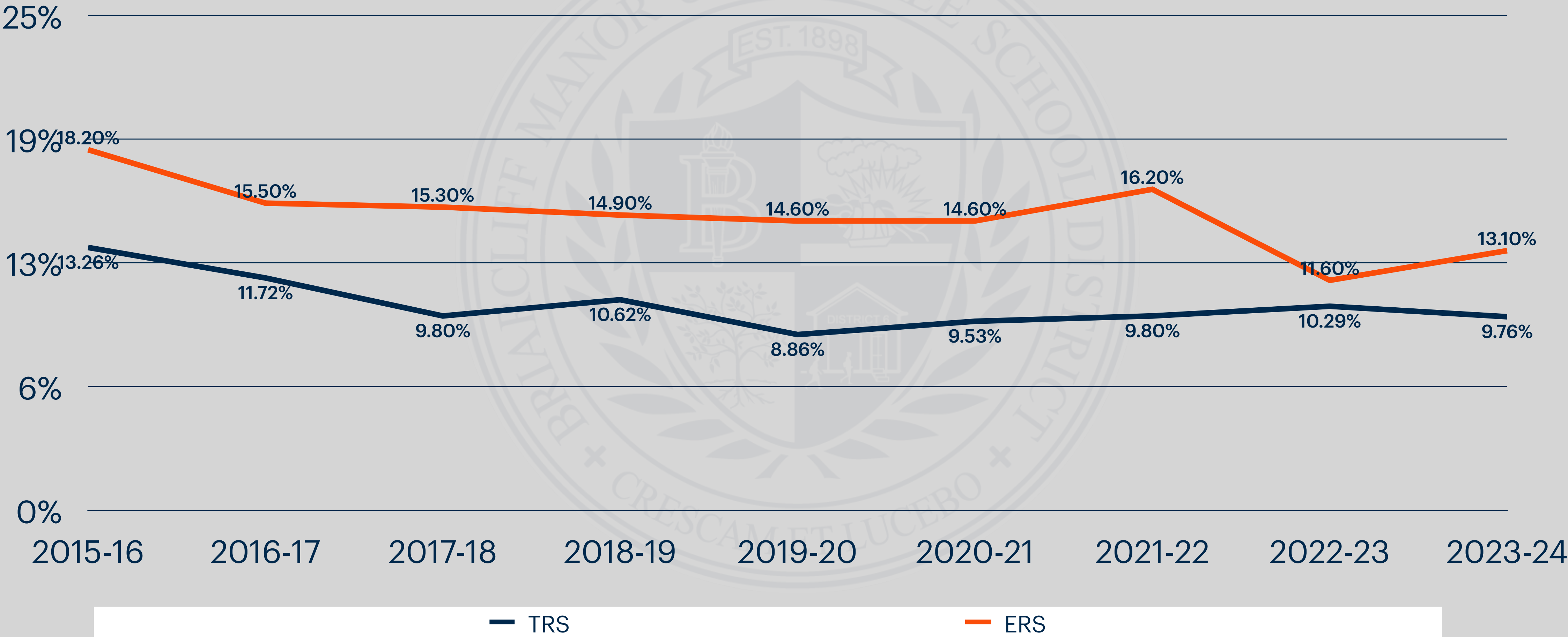
# BUDGET TO BUDGET COMPARISON



# BUDGET TO ACTUAL COMPARISON



# HISTORICAL ERS AND TRS RATES



# 2023-24 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>

Total Change

\$696,201



# REVENUE DETAIL

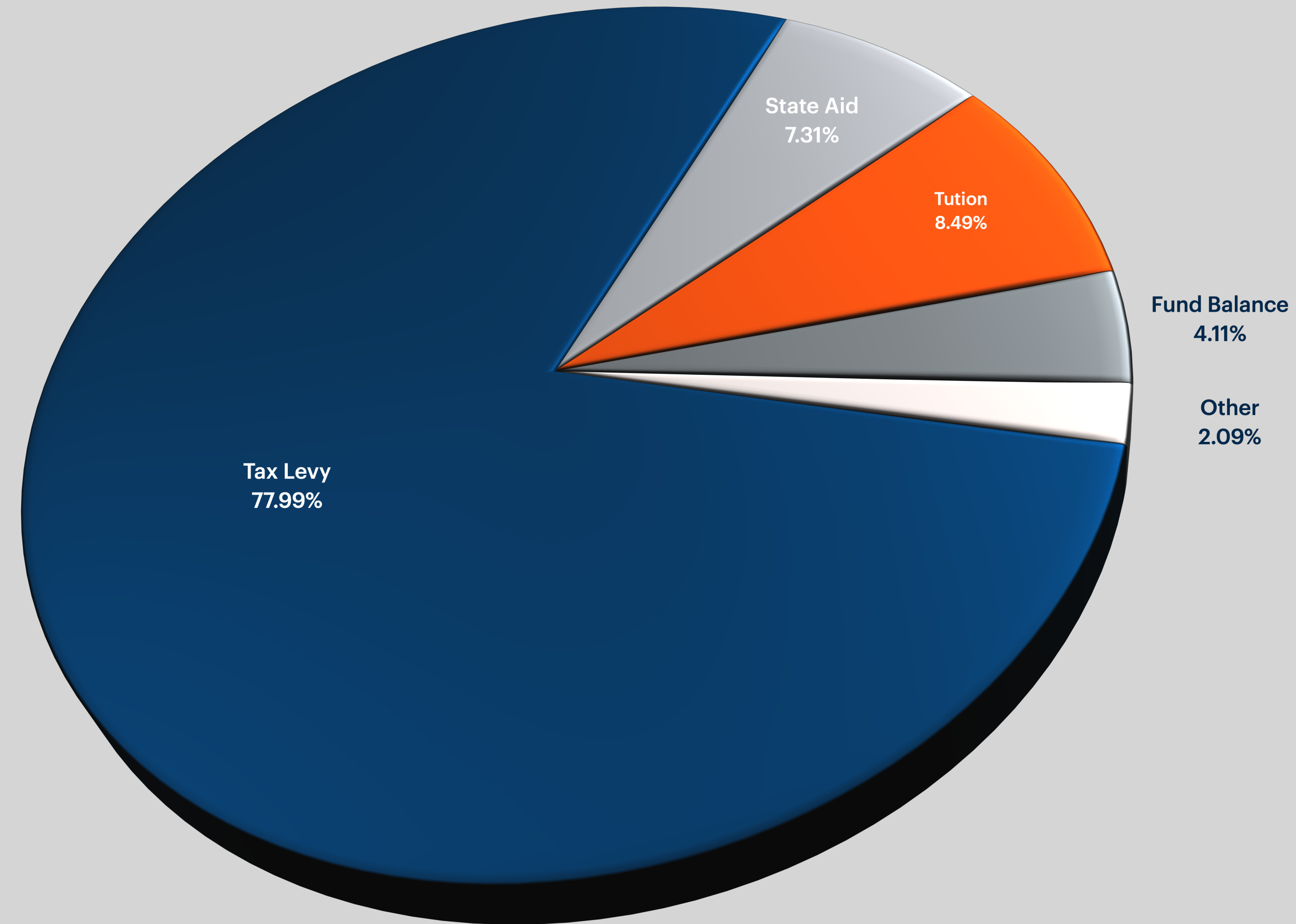
Description	2022-23 Budget	2022-23 Projection	2023-24 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
Real Property Tax (w-STAR)	\$44,798,025	\$44,738,612	\$45,018,025	\$220,000	0.49%
County Sales Tax	\$690,000	\$783,334	\$730,000	\$40,000	5.80%
Other Day School Tuition - Individuals	\$366,378	\$316,378	\$300,972	-\$65,406	-17.85%
Day School Tuition - Other Districts	\$3,459,903	\$4,037,014	\$4,601,384	\$1,141,481	32.99%
Student Fees	\$39,000	\$40,389	\$40,000	\$1,000	2.56%
Other Miscellaneous Revenue	\$2,975	\$12,525	\$2,976	\$1	0.03%
Interest Earnings	\$3,680	\$274,763	\$238,250	\$234,570	6,374.18%
Rental of Property	\$65,800	\$61,090	\$60,800	-\$5,000	-7.60%
Insurance Recoveries	\$4,000	\$0	\$0	-\$4,000	-100.00%
Refund-Prior Year Exp- BOCES	\$80,000	\$40,295	\$38,000	-\$42,000	-52.50%
Refund-Prior Year Other	\$30,000	\$67,250	\$30,000	\$0	0.00%
E-Rate Reimbursement	\$0	\$859	\$30,000	\$30,000	-%
Unclassified Revenues	\$16,000	\$15,731	\$15,700	-\$300	-1.88%
Field Trips/Arts in Education	\$21,250	\$21,410	\$21,250	\$0	0.00%
Basic State Aid	\$2,274,413	\$2,333,301	\$2,555,422	\$281,009	12.36%
Excess Cost Aid	\$717,827	\$737,227	\$873,439	\$155,612	21.68%
Boces Aid	\$732,879	\$810,593	\$676,325	-\$56,554	-7.72%
Textbook Aid	\$77,240	\$77,065	\$77,531	\$291	0.38%
Computer Software Aid	\$20,163	\$20,134	\$20,178	\$15	0.07%
Computer Hardware Aid	\$8,078	\$8,034	\$8,377	\$299	3.70%
Library Materials Aid	\$8,413	\$8,400	\$8,419	\$6	0.07%
Appropriated Fund Balance	\$2,864,384	\$2,864,384	\$2,372,361	-\$492,023	-17.18%
Total	\$56,280,408	\$57,268,788	\$57,719,409	\$1,439,001	2.56%

# PROPOSED BUDGET AND LEVY IMPACT

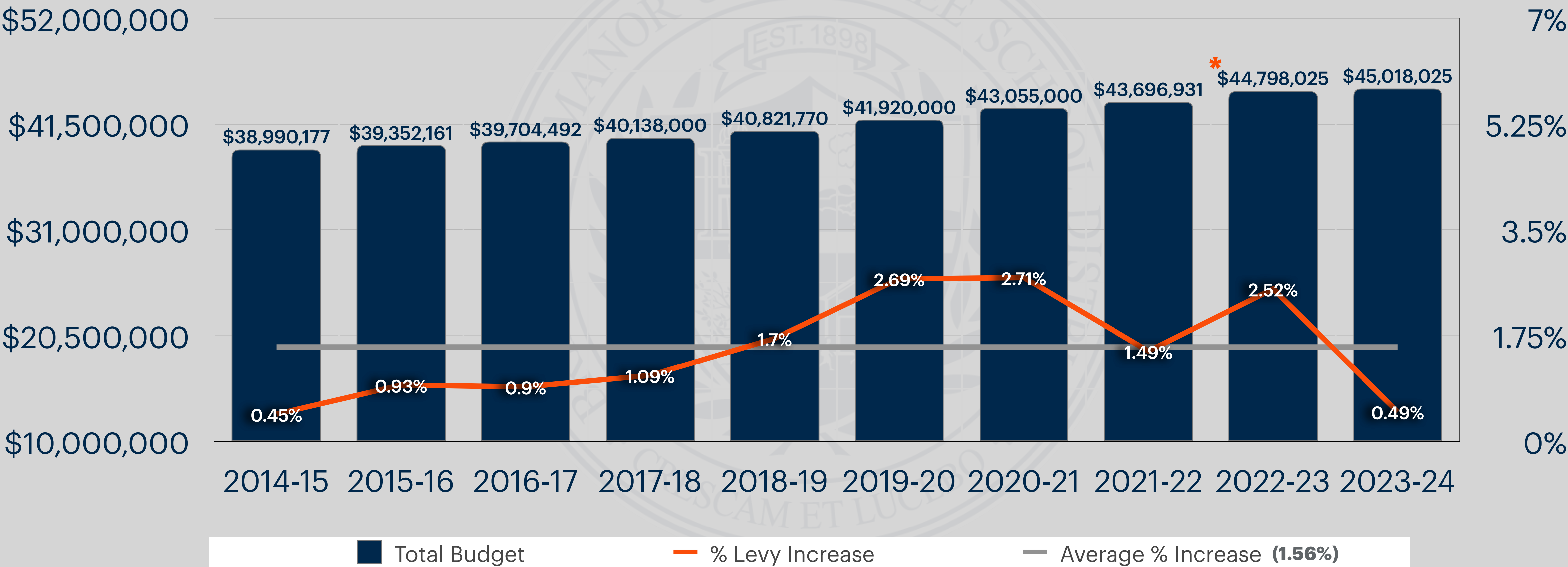
Description	2022-23 Budget	2023-24 Proposed Budget	Budget to Budget Change	Budget to Budget % Change
School Tax Levy	\$44,798,025	\$45,018,025	\$220,000	0.49%
Non-Property Revenue	\$8,617,999	\$10,329,023	\$1,711,024	19.85%
Assigned Fund Balance	\$2,864,384	\$2,372,361	-\$492,023	-17.18%
Total Revenue	<b>\$56,280,408</b>	<b>\$57,719,409</b>	<b>\$1,439,001</b>	<b>2.56%</b>

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# PROPOSED REVENUE BUDGET



# TAX LEVY HISTORY



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



# 2023-24 PROJECTED TUITION REVENUE

2023-24		
73.0	Pocantico Hills	\$3,885,828
2.0	Other Schools	\$263,232
9.0	Parent Placed	\$284,289
84.0	<b>Total</b>	<b>\$4,433,349</b>

2022-24		
15.0	Special Ed.	\$1,974,240
60.0	General Ed.	\$2,174,820
9.0	Parent Placed	\$284,289
84.0	<b>Total</b>	<b>\$4,433,349</b>

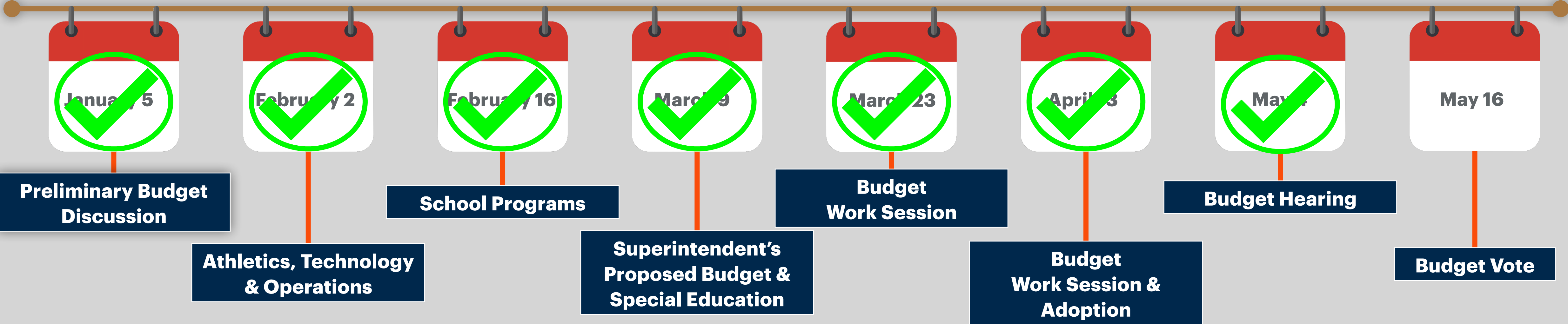
2022-23 Adjustments	
Pocantico Hills	\$382,530
Other Schools	\$69,794
Parent Placed	\$16,683
<b>Total</b>	<b>\$469,007</b>
<b>Net total</b>	<b>\$4,902,356</b>

# FUND BALANCE PROJECTION

- Appropriated Fund Balance
  - Supporting additional furniture & levy reduction
- Sustainable (Long Range Financial Plan)

Fund Balance Projection for 6/30/23		
General Fund Balance as of 6/30/21		\$10,330,276.20
Revenues (Estimated)	\$54,404,404.01	
Expenditures (Estimated)	<u>-\$55,891,142.82</u>	
Excess (Deficiency)		-\$1,486,738.81
Projected General Fund Equity as of 6/30/23		<u>\$8,843,537.39</u>
<u>Fund Balance Composition</u>		
Approp. For Tax Reduction in 2023-24 School Year		\$2,372,361.00
Tax Certiorari Reserve		\$2,600,505.69
Comp. Absences (Employee Benefit Accrued Liab.) Reserve		\$385,440.00
ERS Retirement Reserve		\$314,050.10
TRS Retirement Reserve		\$467,110.95
Liability Reserve		\$221,811.37
Reserve for Encumbrances		\$173,481.92
Unappropriated Fund Balance (Unreserved/Undesignated)		<u>\$2,308,776.36</u>
Projected General Fund Equity as of 6/30/23		<u>\$8,843,537.39</u>
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>		
4.00% of 2023-24 Budget (\$57,719,409)		\$2,308,776.36
- Can Retain Up To \$2,308,776.36 (4%) By Law		<u>-\$2,308,776.36</u>
Above 4%		\$0.00

# BUDGET CALENDAR



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**QUESTIONS & ANSWERS**  
**THANK YOU!**

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