

Briarcliff Manor UFSD



BUDGET BOOK 2018-2019

BRIARCLIFF MANOR SCHOOL DISTRICT
Todd Elementary School
Briarcliff Middle School
Briarcliff High School

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 schools 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 well 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 21st century.

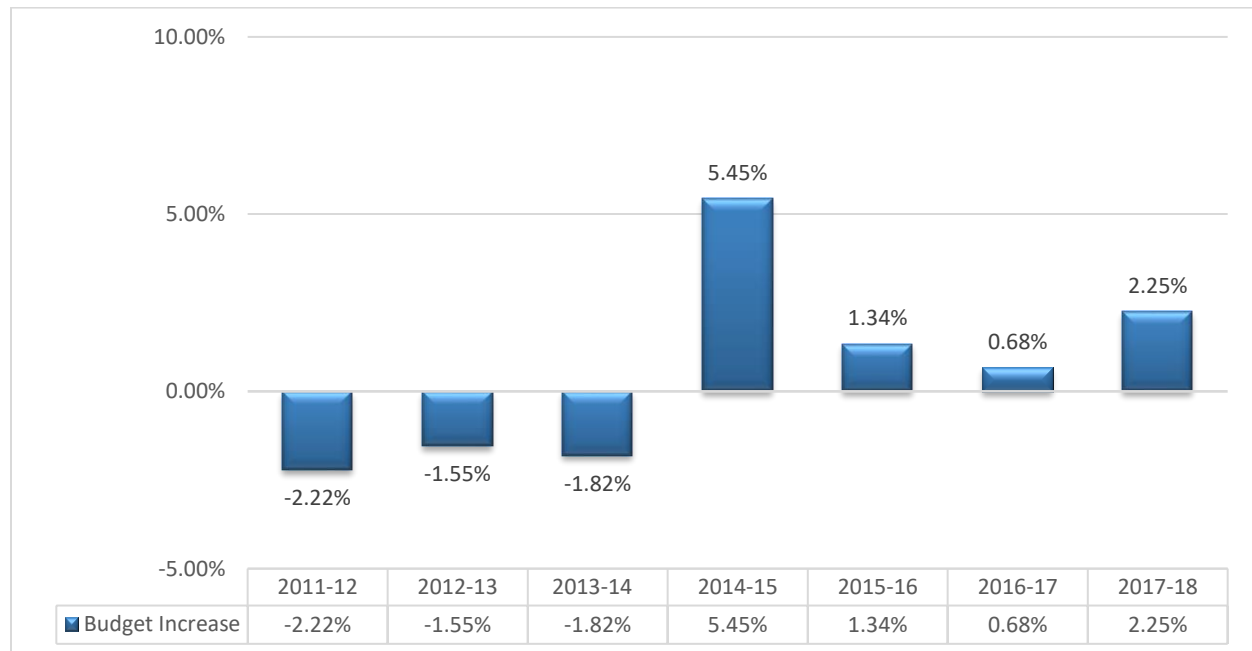
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MESSAGE FROM THE BOARD OF EDUCATION AND SUPERINTENDENT OF SCHOOLS

On Tuesday, May 15th, from 6:00 AM to 9:00 PM at the Todd Elementary School, voters will be presented with the 2018-2019 Briarcliff Manor School District Budget adopted by the Board of Education in the amount of \$52,196,413, a 1.42% increase over the 2017-2018 budget. It will result in an estimated tax levy increase of 1.96% if passed by resident voters.

BUDGET-TO-BUDGET COMPARISON



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. You are urged to cast your vote on Tuesday, May 15th.

BOARD OF EDUCATION

Jennifer Rosen, President
Jan Fisher, Vice-President
Michael Haberman
Ken Torosian
Paul Wasserman

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 12, 2018. After many months of development, it now is the final budget to be presented to resident voters on May 15, 2018.

In preparing the 2018-2019 budget, the School Board remains mindful of the difficult economic times facing residents of this community. 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 2018-2019 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 \$52,196,413 and represents an increase of 1.42% over the 2017-2018 budget. The proposed budget advances an instructional agenda that continues to place students first. It includes an increase of \$730,262 over the prior year's budget. The tax levy is projected to be \$40,925,000 or 78.4% of budget revenues. Anticipated non-property revenues, not including an estimated \$825,000 from fund balance, will provide the remaining revenue stream of \$10,446,413 to bring the budget into balance. The estimated tax levy increase of 1.96% is below Briarcliff Manor's maximum allowable tax levy cap of 1.96% for the 2018-2019 school year.

The proposed budget of \$52.196 million 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 priorities of literacy, numeracy and empathy. Looking forward, as fourth and fifth grade students continue to utilize their one-to-one devices, technology will be integrated into more curricula. Assessment continues to be key, both in progress monitoring students for support and in matching students with appropriately rigorous material. Professional development across all elementary grades is focused on student centered lesson design.

For Briarcliff Middle School, where students learn to think critically in their classes, the budget supports the fine-tuning of Common Core Learning Standards, the further integration of engineering skills through the Next Generation Science Standards, and more project-based learning opportunities. The middle school is also increasing its focus in assessment, using an online tool to finely assess and monitor students' growth and adopting instruction in response.

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 schools students, including college-level Advanced Placement courses such as AP Computer Science, and math writing lab periods.

EXECUTIVE SUMMARY

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 as well as increased Health instruction at the high school. We will offer Health classes to 9th graders. There will be a new college level math offering at the high school. A stipend has been added for an Assistant Athletic Coordinator. There will also be improved safety measures for students and staff. Updating learning spaces through the purchase of furniture designed for the modern classroom will also supports our 1:1 initiative.

In addition, the proposed budget addresses the infrastructure and core systems that keep the buildings running efficiently and effectively. It includes the continued efforts to beautify the buildings through interior painting and replacement of aged doors. Work of the district's Long Range Planning committee is also reflected with the inclusion of a transfer to capital that will allow for backup generators and other committee priority based recommendations.

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 54.4%. 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 28%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 13.5% of the budget. Pupil transportation costs comprise the final 4.5% 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 it 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 about \$5.09 million or only about 9.8% of the proposed budget. The District is also projected to receive \$4.67 million or 8.95% of its revenues from incoming tuition due to its relationship with Pocantico Hills, other districts and parentally placed student. After applying an estimated \$825 thousand in fund balance and \$686 thousand from other miscellaneous sources the remaining 78.4% 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 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 2,489 taxable parcels that yield a total district-wide full value assessment of \$2,008,686,263 as of June 2017. 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 Services (ORPS). 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 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 2018-2019 budget, with a district-wide assessed valuation of \$1,904,238,577 and an anticipated \$40,925,000 tax levy, the respective estimated tax rates would be as follows:

Town of Ossining:

Percentage Share: 70.11%

Tax Burden: \$28,690,795

Portion of Assessment: \$1,334,981,514

Est. Tax Rate: \$21.491530 per \$1000

Town of Mt. Pleasant:

Percentage: 29.89%

Tax Burden: \$12,234,205

Portion of Assessment: \$8,140,376

Est. Tax Rate: \$1,502.904177 per \$1000

EXECUTIVE SUMMARY

The average parcel of property in the Briarcliff Manor School District is fully valued at \$725,000. Briarcliff Manor school district is divided between two townships: Ossining and Mt. Pleasant. School taxes are computed by using this formula: (property's assessed valuation divided by 1000 multiplied by the tax rate less the 2017-2018 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 the Office of Real Property Tax Services (ORPTS) and is available online. For 2018-2019 the basic STAR savings for the Town of Ossining is \$2,051 and the enhanced STAR savings is \$4,236. For Mt. Pleasant the basic STAR savings is \$1,932 and the enhanced STAR savings is 3,962. Therefore, 2018-2019 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 as follows:

School Tax Computation with Maximum Basic Star Savings for Town of Ossining:

Avg. full value of property = \$735,000

Avg. assessed valuation of property = \$758,000

divided by \$1,000

multiplied by 21.4915

less \$2,051 (Basic STAR savings for 2017-2018)

equals (((\$758,000/\$1000)* 21.4915) - \$2051 = **\$14,240**

School Tax with Enhanced STAR savings: (((\$758,000/ \$1000)*21.9384) - \$4,072 = **\$12,055**

School Tax Computation with Maximum Basic Star Savings for Town of Mt. Pleasant:

Avg. full value of property = \$710,500

Avg. assessed valuation of property = \$10,800.00

divided by \$1,000

multiplied by 1,502.90

less \$1,932 (Basic STAR savings for 2017-2018)

equals (((\$10,800/\$1000)*\$1,502.9 - \$1,932= **\$14,299**

School Tax with Enhanced STAR savings: (((\$10,800/ \$1000)*\$1,502.9) - \$3962 = **\$12,269**

EXECUTIVE SUMMARY

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.

The recently passed state budget institutes a school property tax freeze rebate for primary residences with income at or less than \$500,000 (STAR eligible) which are located in school districts that stay within the property tax cap and file and file a government efficiency plan demonstrating savings of one percent of the 2014-15 tax levy or \$389,902 for each of three years. Briarcliff Manor UFSD is below the allowable property tax cap and does plan on submitting the efficiency plan.

The rebate will be equal to 1) the rebate received in 2014 *PLUS* 2a) the greater of the increase in school taxes in 2016-17 *OR* 2b) 2014-15 school taxes x the CPI applicable to the tax levy limit in 2017 which is 2.%.

Homeowners will receive a credit by check from New York State in the fall of 2018. For further information, please contact your local state legislator.

BALLOT INFORMATION

PROPOSITION 1: 2018-2019 BUDGET

Shall the proposed 2018-19 Budget for the Briarcliff Manor Union Free School District in the amount of \$52,196,413 be approved?

[] YES

[] NO

Board Candidate Election

Vote for one (1) candidate to the Board of Education for a term of three (3) years, commencing July 1, 2018 and expiring June 30, 2021. Please mark with an X in the Voting Square for your choice or write in a candidate(s). If you vote for more than one (1), your vote will not be counted.

☐

Janie Chamberlain

Write-In Votes: _____

☐

Michael Haberman

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?

Until May 14, 2015 registration is continuous Monday through Friday from 8:00 a.m. to 4:00 p.m. in the District Clerk's office, located at the Todd School, 45 Ingham Road.

Who Needs to Register?

New Briarcliff Manor residents must register by May 8, 2018.

When and Where to Vote?

Voting will take place on Tuesday, May 15th between the hours of 6:00 a.m. and 9:00 p.m. at the Todd Elementary School.

Absentee Ballots

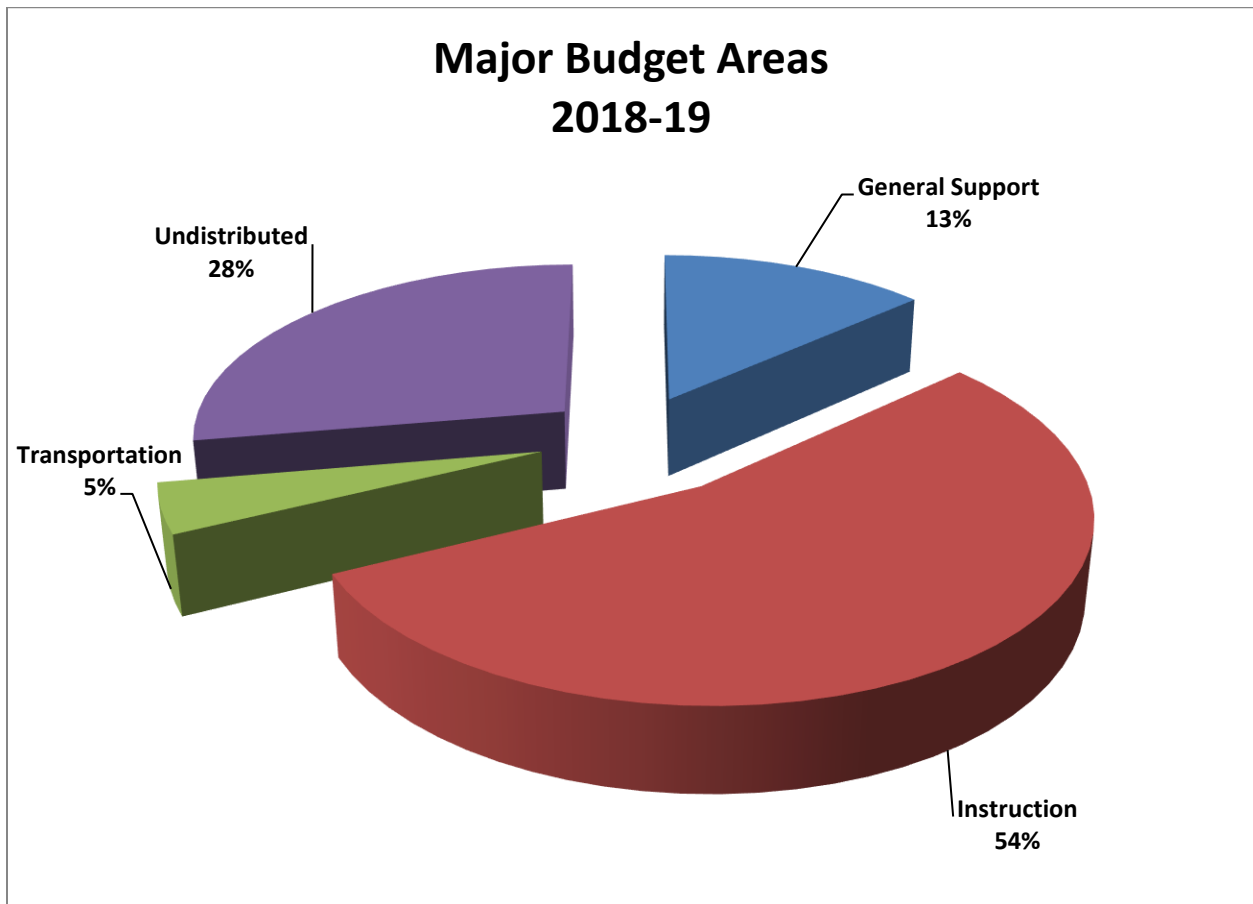
If you will be out of town or unable to vote in person on May 15th, you can apply for an absentee ballot. Applications for absentee ballots are available at the District Clerk's Office, online at the District's Website, www.briarcliffschools.org, or you may call 914-432-8110 to have an application mailed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

**FINANCIAL PLAN AND SCHOOL BUDGET
2018-2019**

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 2018-2019 Proposed Budget is \$52,196,413, \$730,262 over the 2017-2018 Budget. The budget-to-budget expenditure increase is 1.42%.

Anticipated non-property revenues (NPR) of \$10,446,413, a 5.51% change from last year, plus assigned fund balance of \$825,000 results in a total estimated tax levy of \$40,925,000 (before STAR deduction). The estimated tax levy increase is 1.96%, below the calculated tax levy cap of 1.96% for the 2018-2019 school year.



2018-19 BUDGET SUMMARY

	2017-18 Approved Budget	2017-18 Projected Expenditures	2018-19 Proposed Budget	Budget-to- Budget Increase	% Difference
Total Expenditures	51,466,151	49,946,772	52,196,413	730,263	1.42%
Non-Property Revenues	9,901,151	9,505,973	10,446,413	545,262	5.51%
<i>% of Total Expenditures</i>	19.24%		20.01%		
Assigned Fund Balance	1,220,000	1,427,000	825,000	(395,000)	-32.38%
Total Tax Levy	40,345,000	40,142,020	40,925,000	580,001	1.44%
% of Total Expenditures	78.39%		78.41%		

EXPENDITURE SUMMARY

The budget-to-budget expenditure increase is \$730,262 or 1.42% for the 2018-2019 school year. There are multiple areas driving this increase. The primary drivers for this increase are as follows:

- Health Insurance – an 3.75% increase
- Special Education – Services and Tuition Increase
- Teaching – Maintaining staff
- Technology – Less reliance on BOCES for technical support, using in-house support
- Operation, Maintenance & Security – Maintain buildings, address priority one issues
- Transportation – Field Trips
- Athletics – Stipend for seasonal Assistant Athletic Director

2018-2019 Budget at a Glance

Functional Area	% of Budget
Instructional Services K-12	30.06%
Employee Benefits	19.64%
Special/Pupil Services	11.18%
Debt Service & Inter-fund Tra	8.06%
Operations, Maintenance & Security	7.76%
Guidance & Health Services	2.43%
BOE/Admin/Central Services	5.68%
Supervision	2.98%
Transportation	4.50%
Library/Technology	4.08%
Co-Curricular & Athletics	2.20%
Community Service	0.00%
Curriculum & Instruction	1.42%
Total Budget	100.00%

**EXPENDITURE PLAN
PRELIMINARY**

Functional Areas

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
Board of Education	42,082	33,633	39,365	44,026	36,885	61,121	37,372	59,421	(1,700)	-2.78%
Central Admin. & Business Office	879,779	935,900	920,020	904,217	907,984	926,842	838,147	965,040	38,198	4.12%
Legal, Personnel, Public Info.	318,205	279,555	292,614	337,461	355,374	352,703	349,562	409,048	56,345	15.98%
Auditing & Treasurer	193,587	188,635	189,012	192,867	204,843	210,157	217,757	217,376	7,219	3.44%
Operations, Maintenance & Security	3,364,062	3,627,761	3,465,539	3,680,646	3,584,900	4,069,732	3,883,931	4,052,781	(16,952)	-0.42%
Central Services	1,869,529	794,727	978,150	901,355	831,843	991,624	1,131,131	1,316,018	324,394	32.71%
Curriculum & Instruction	489,628	400,713	476,895	447,896	704,227	715,652	789,648	741,613	25,961	3.63%
Supervision	1,513,870	1,334,713	1,372,125	1,514,796	1,416,215	1,435,953	1,491,401	1,556,044	120,091	8.36%
Regular Instruction	16,555,467	14,542,356	15,224,399	15,612,495	15,215,274	15,547,912	15,469,386	15,688,793	140,881	0.91%
Special & Occupational Education	4,483,175	4,208,945	4,472,147	4,586,206	4,528,739	4,905,886	4,952,857	5,265,828	359,942	7.34%
Psychological & Social Services	533,398	483,193	549,253	525,485	607,301	623,191	558,415	568,902	(54,289)	-8.71%
Library & Technology	1,614,374	1,884,047	2,123,613	2,440,926	2,637,131	2,535,681	2,287,592	2,127,197	(408,484)	-16.11%
Guidance/Health Services	1,115,450	1,122,141	1,170,656	1,171,565	1,167,214	1,237,918	1,218,232	1,270,533	32,615	2.63%
Co-Curricular & Athletics	1,013,707	995,961	1,002,360	1,137,177	1,104,003	1,116,142	1,158,130	1,149,523	33,380	2.99%
Pupil Transportation	2,200,564	2,223,250	2,260,530	2,216,523	2,098,298	2,239,365	2,167,134	2,350,729	111,364	4.97%
Employee Benefits	9,583,706	9,976,056	10,362,398	9,523,879	9,116,032	10,294,297	9,192,918	10,250,682	(43,615)	-0.42%
Debt Service	3,327,355	3,329,727	3,460,781	3,974,572	3,876,722	3,876,975	3,876,975	3,881,888	4,913	0.13%
Inter-Fund Transfer	13,497	16,442	12,355	22,971	22,522	25,000	26,184	25,000	-	0.00%
Transfer to Capital	11,397	512,585	1,195,267	-	300,000	300,000	300,000	300,000	-	-
TOTAL EXPENDITURES	49,122,833	46,890,340	49,567,479	49,235,062	48,715,508	51,466,151	49,946,772	52,196,413	730,262	1.42%

REVENUE SUMMARY

The single greatest source of budget revenue is the District's tax levy. The 2018-2019 budget estimates that the total tax levy will be \$40,925,000 or 78.4% of total expenditures. Non-property revenues are estimated at \$10,446,413 or 20% of total expenditures. The remaining \$825,000 or 1.58% is projected to come from assigned fund balance.

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

1. State aid totaling \$5,088,309 is \$469,353 less than was budgeted in 2017-2018. The decrease in state aid is primarily due to a reduction in BOCES aid which is dependent on use of BOCES services.
2. Incoming Tuition from Pocantico Hills, Other School Districts and parentally placed students is budgeted at \$4,671,661, an increase of (\$1,161,048). The increase is attributed to the fact that the NYSED Nonresident Tuition rate (NRT) was set higher than anticipated for special education students by \$7,542 per student. We are expecting 14 more tuition students in 2018-2019 than in 2017-18.

3. County sales tax revenue estimated at \$411,967.

Starting with the 2013-2014 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 2018-2019 budget reflects an estimated tax levy with an increase of 1.96% from prior year, a figure that is below the maximum allowable tax levy limit of 1.96% calculated for Briarcliff Manor.

PRELIMINARY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	Budget-to-	%
Accounts	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Budget	Difference
Real Property Tax (w-STAR)	37,497,893	38,820,669	38,975,647	39,352,161	39,704,492	40,345,000	40,142,020	40,925,000	580,000	1.44%
County Sales Tax	385,120	405,831	404,740	411,967	417,659	411,967	447,490	411,967	-	0.00%
Other Day School Tuition - Individuals	116,930	150,607	89,333	160,586	156,605	151,145	144,577	172,264	21,119	13.97%
Day School Tuition - Other Districts	2,783,168	3,758,755	3,513,192	4,073,826	4,403,227	3,359,468	2,814,485	4,499,397	1,139,929	33.93%
Student Fees	37,182	36,105	38,426	34,654	34,193	36,452	31,443	33,518	(2,934)	-8.05%
Health Services - Other Districts	119,430	0	0						-	-
Other Miscellaneous Revenue	9,766	20,650	0	55,612	8,311		5,952		-	-
Interest Earnings	54,269	22,717	12,064	10,572	19,226	13,715	66,275	43,715	30,000	218.74%
Rental of Property	50,040	48,775	50,625	48,975	45,025	148,331	73,255	81,743	(66,588)	-44.89%
Sale of Equipment	7,122	1,704	0						-	-
Sale of Transportation Equipment	80,005	0	0						-	-
Insurance Recoveries	8,816	1,103	65,588	3,236	500		3,706		-	-
Refund-Prior Year Exp- BOCES	81,247	35,773	58,873	67,554	101,274	50,000	73,000	50,000	-	0.00%
Refund-Prior Year Other	75,824	36,799	42,078	103,657	74,509	20,000	62,775	20,000	-	0.00%
E-Rate Reimbursement	48,038	83,365	69,380	69,786	89,954	57,000	12,398	20,000	(37,000)	-64.91%
Field Trips/Arts in Education	33,145	31,916	26,361	26,393	22,819	24,000	22,819	24,000	-	0.00%
Unclassified Revenues	21,687	21,002	36,292	18,220	15,738	1,500	15,000	1,500	-	0.00%
Basic State Aid	2,056,436	2,161,067	2,587,994	2,758,525	3,121,276	3,055,612	3,067,991	3,638,332	582,720	19.07%
Excess Cost Aid	739,999	619,577	644,741	676,278	656,289	636,461	666,645	63,670	(572,791)	-90.00%
Boces Aid	660,818	931,968	1,177,994	1,314,214	1,528,598	1,654,516	1,697,303	1,264,819	(389,697)	-23.55%
Textbook Aid	94,657	94,482	92,967	91,511	85,977	86,793	86,560	114,663	27,870	32.11%
Computer Software Aid	26,051	25,257	23,309	22,860	22,081	22,215	22,276	-	(22,215)	-100.00%
Computer Hardware Aid	6,944	7,141	7,343	8,346	9,346	7,572	7,593	6,825	(747)	-9.87%
Library Materials Aid	10,868	10,537	9,725	9,537	9,212	9,269	9,293		(9,269)	-100.00%
Other State Aid	-	80,037	75,000				20,000		-	-
Interfund Transfers	292,952	88,245	-	179,535		155,135	155,135		(155,135)	-100.00%
SCHOOL TAX LEVY	37,497,893	38,820,669	38,975,647	39,352,161	39,704,492	40,345,000	40,142,020	40,925,000	580,000	1.44%
NON-PROPERTY REVENUE	7,800,514	8,673,413	9,026,025	10,145,843	10,821,819	9,901,151	9,505,973	10,446,413	545,262	5.51%
ASSIGNED FUND BALANCE						1,220,000	1,427,000	825,000	(395,000)	-32.38%

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; 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	59,421	59,421		
Central Administration	1299	378,472	378,472		
Finance	1399	803,944	803,944		
Legal Services	1420	140,000	140,000		
Personnel	1430	115,888	115,888		
Public Information	1480	92,850	92,850		
Security	1622	119,230	119,230		
Other Central Services	1699	1,351,328	1,351,328		
Curriculum Dev. & Sup.	2010	741,613	741,613		
Supervision Reg. School	2099	1,556,044	1,556,044		
Debt Service	9898	3,881,888			3,881,888
Transfer to Capital	9950.9	300,000			300,000
Operations Of Plant	1620	2,699,785			2,699,785
Maintenance of Plant	1621	1,233,766			1,233,766
Judgements & Claims	1930	25,000			25,000
Instruction (Net of supervision)	2999	26,070,776		26,070,776	
Transportation	5599	2,350,729		2,350,729	
Other Transfers	9901	25,000		25,000	
Employee Benefits	9098	10,250,682	1,102,973	8,445,537	702,172
TOTAL BUDGET		52,196,413	6,461,763 12.38%	36,892,041 70.68%	8,842,610 16.94%

**PERSONNEL SUMMARY & ENROLLMENT HISTORY
2018-2019**

PERSONNEL SUMMARY

For the 2018-2019 school year, the budget supports adding a teacher assistant and assistant athletic director s well as potential teaching positions if class size warrants.

Category	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Teachers	158.05	147.68	150	150.8	146.7	147.7	148
Teach Assist	52	44	47	49	37	43	42
Admin	8.5	9	9	9	9.5	10	10
Cent Office	8	7	7	8	8	8*	8
Facilities	19	19	18.8	19	16	17	17
DW Clerical	12.4	12.4	11.4	10.8	9.8	9.3	9.3
Technology	3	3	3	3	4.4	5.6	6
Security	8	9	9	9	9	9	9
Aid/Mon	5.5	10.5	9.5	14	13	13	13
Health	3.4	3.4	3.4	3.4	3.4	3	3
Grand Total	277.85	264.98	268.1	276	256.8	265.6	265.3

ENROLLMENT SUMMARY

Based on projections, the 2018-2019 in-district K-12 enrollment is expected to decrease by 5 students from 1,441 to an estimated 1,436, or -.35%. At Todd School the K-5 enrollment is expected to drop by 28 students to 502. At the MS we are expecting 361 students, which is an addition of 1 student. At the HS we are expecting 572 students, an increase of 20, or 3.5%. A comprehensive long-range planning study can be accessed at the District's 2018-2019 budget link under source documents:

<http://www.briarcliffschools.org>

GRADE	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED 2018-2019
K	88	70	75	80	87	68	83
1	94	94	73	77	86	94	71
2	112	109	101	72	78	88	96
3	101	113	111	105	72	83	90
4	110	107	116	110	112	75	86
5	119	112	106	118	117	111	76
Todd School TOTAL	624	605	582	562	552	519	502
6	108	119	113	109	120	121	114
7	128	110	122	115	114	121	123
8	138	134	113	122	117	117	124
BMS TOTAL	374	363	348	346	351	359	361
9	126	161	138	131	138	140	140
10	160	126	167	137	136	139	144
11	138	160	125	167	138	136	140
12	129	138	162	126	171	133	148
BHS TOTAL	553	585	592	561	583	548	572
Ungraded	0	0	0	0	1	1	2
Out of District	18	13	18	13	20	20	20
Grand Total	1569	1566	1540	1482	1507	1447	1457

EMPLOYEE BENEFITS SUMMARY

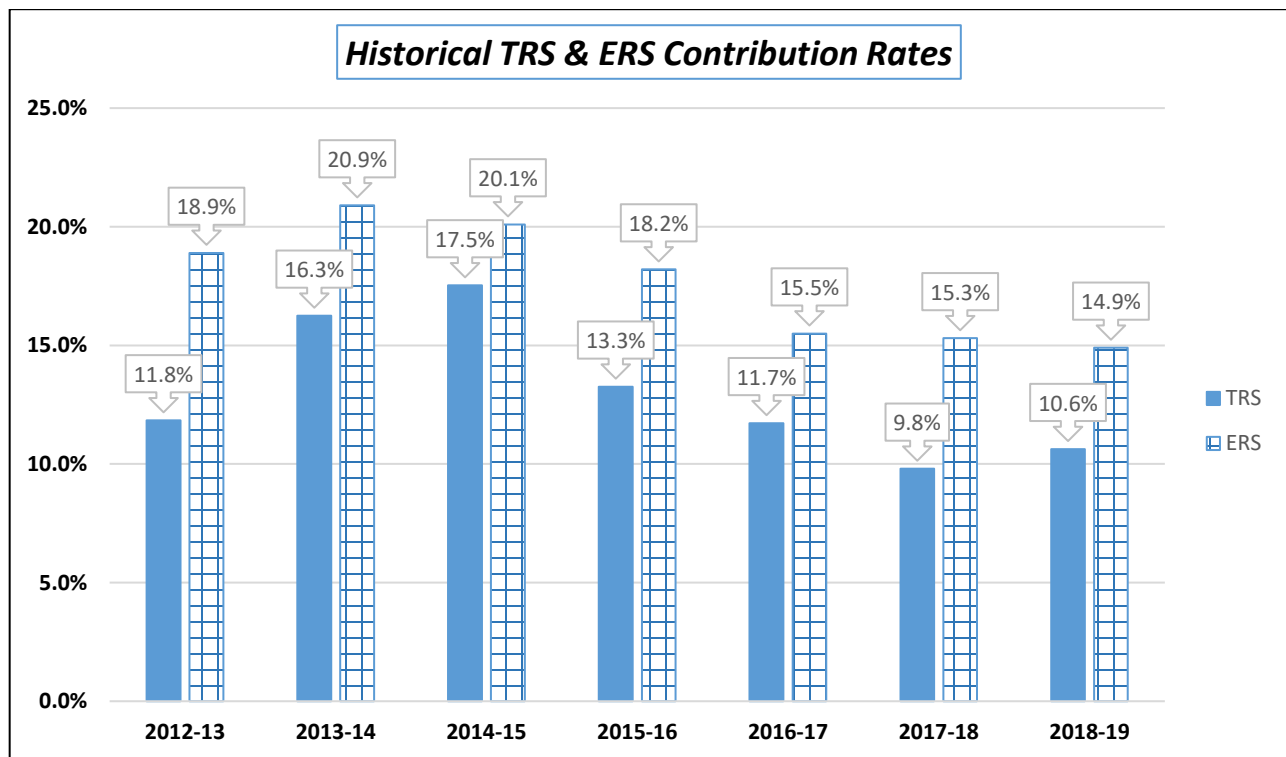
Retirement Costs:

Teachers' Retirement System:

The District's mandated employer contribution rate to the NYS Teachers' Retirement System (TRS) is estimated to increase to 10.63% of instructional payroll from 9.8%, for the 2018-2019 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 decrease to 14.9% of non-instructional payroll from 15.3%, for the 2018-2019 year. There were no tax cap levy exclusions since the retirement contribution year to year changes were less than 2%.



Social Security/FICA:

The budget for Social Security/FICA benefits will remain about the same as 2018-2019 due to retirements. The per employee salary threshold for calculating the total maximum contribution is \$127,200 for calendar year 2018.

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 remain increase by 5% due to our claim experience. The District belongs to a consortium with other districts in this self-funded plan.

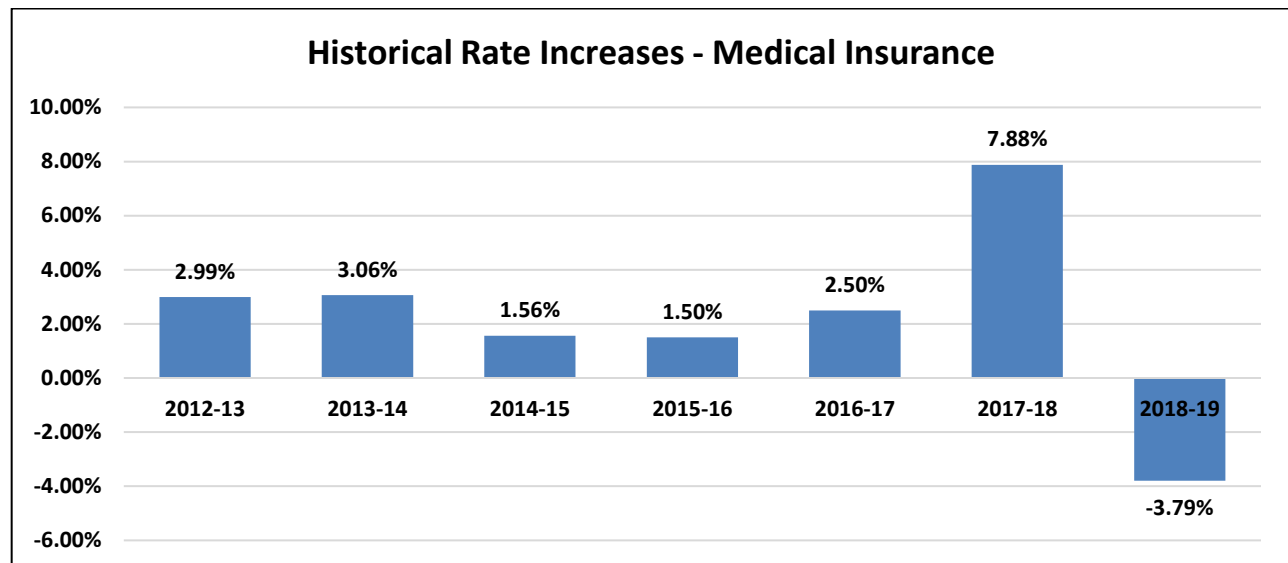
Unemployment Insurance:

The District's unemployment insurance costs, are budgeted at \$70,000, a \$10,000 decrease.

Health & Dental Benefits:

Medical Insurance:

The medical insurance budget is decreasing by 3.8% in 2018-2019. Bargaining contracts helped offset this. 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 3.75%. The District's cost for providing health insurance benefits for its active employees in 2018-2019 is estimated at \$23,748 per employee for family plan benefits, two person plan is \$21,936 and the individual rate is expected to be \$8,772 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 is increasing \$22,000 from 2017-18 due to an increase in claims experience and bargaining negotiations. 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.

Other Benefits:

Life and Disability Insurance:

The District provides coverage for these insurances to its employees through its collective bargaining agreements. This coverage is paid at a fixed amount per employee. There is no increase for 2018-19 based on actual expenditures.

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 to remain flat.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

PRELIMINARY

EMPLOYEE BENEFITS

9010-9060

NYS Retirement Costs:

NYS ERS

NYS TRS

Social Security/Medicare Costs:

Employer's Payment - 7.65%

Workers' Compensation

Other Benefits

Life Insurance

Disability Insurance

Other Benefits

Unemployment Insurance:

Employer's Payment

Health & Dental Benefits:

Health Insurance

Dental Insurance

Health Waivers

TOTAL EMPLOYEE BENEFITS

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
NYS Retirement Costs:										
NYS ERS	761,669	630,498	702,583	601,792	584,233	712,678	524,802	747,025	34,347	4.82%
NYS TRS	2,519,270	3,134,794	3,531,513	2,735,089	2,399,573	2,356,891	2,100,000	2,366,270	9,379	0.40%
Social Security/Medicare Costs:										
Employer's Payment - 7.65%	1,791,955	1,658,545	1,733,238	1,786,946	1,727,875	1,951,399	1,885,983	1,991,559	40,160	2.06%
Workers' Compensation	134,133	139,945	132,857	124,382	122,072	135,000	120,896	141,750	6,750	5.00%
Other Benefits										
Life Insurance	24,184	19,378	19,140	19,059	21,600	24,000	24,000	24,000	-	0.00%
Disability Insurance	61,711	59,845	59,207	58,722	56,278	67,200	57,000	70,200	3,000	4.46%
Other Benefits	172,810	144,241	62,770	66,000	78,470	62,770	113,370	78,470	15,700	25.01%
Unemployment Insurance:										
Employer's Payment	77,709	75,482	22,226	4,499	62,426	80,000	24,000	70,000	(10,000)	-12.50%
Health & Dental Benefits:										
Health Insurance	3,762,569	3,855,130	3,848,990	3,848,047	3,815,509	4,350,359	4,090,866	4,185,408	(164,951)	-3.79%
Dental Insurance	277,696	258,198	249,873	279,345	247,998	284,000	252,000	306,000	22,000	7.75%
Health Waivers	-	-	-	-	-	270,000.00	-	270,000.00	-	0.00%
TOTAL EMPLOYEE BENEFITS	9,583,706	9,976,056	10,362,398	9,523,879	9,116,032	10,294,297	9,192,918	10,250,682	(43,615)	-0.42%

ADMINISTRATIVE BUDGET SECTION

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 two, three-year terms expiring June 30, 2021 to fill the expiring term of incumbent Michael Haberman and retiring Jan Fischer. The new term commences on the date of the 2018-2019 Board of Education Reorganization Meeting in July.

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

The cost for these Board of Education expenses is estimated to be \$61,121 in 2018-2019, which is essentially the same as the 2017-17 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.

Obtain more information about the Board of Education at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
PRELIMINARY BOARD of ED 1010										
Salary										
o Other	3,515	1,315	226	-	-	750	-	750	-	0.00%
Contractual	10,344	8,443	4,373	11,324	3,881	13,100	4,650	11,400	(1,700)	-12.98%
Supplies & Materials	5,356	2,460	842	-	1,245	5,000	-	5,000	-	0.00%
BOCES Services	-	-	11,561	10,592	10,621	11,900	10,661	11,900	-	0.00%
Total	19,215	12,218	17,000	21,916	15,747	30,750	15,311	29,050	(1,700)	-5.53%
DISTRICT CLERK 1040										
Salary										
o Other	16,800	16,968	17,291	17,637	18,341	18,341	18,341	18,341	-	0.00%
Contractual	-	2,195	900	711	-	5,000	550	5,000	-	0.00%
Total	16,800	19,163	18,191	18,348	18,341	23,341	18,891	23,341	-	0.00%
DISTRICT MEETING 1060										
Contractual	5,886	2,127	3,738	3,437	2,661	6,580	2,790	6,580	-	0.00%
Supplies & Materials	181	125	436	325	136	450	380	450	-	0.00%
Total	6,067	2,252	4,174	3,762	2,797	7,030	3,170	7,030	-	0.00%
TOTAL BOARD OF EDUCATION	42,082	33,633	39,365	44,026	36,885	61,121	37,372	59,421	(1,700)	-2.78%

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 2018-2019. The anticipated contractual increase is \$38,198 or 4.12%. This includes new auditor contracts as well as fiscal bond work.

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.

Obtain more information about the District's central administrative office at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

EXPENDITURES: Central Administration & Business Office

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

PRELIMINARY

AUDITING

1320

Contractual

Total

TREASURER

1325

Salary

o Non-Certified

Contractual

Total

AUDITING & TREASURER

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
Contractual	76,786	69,604	64,844	65,230	72,274	76,400	77,240	76,400	-	0.00%
Total	76,786	69,604	64,844	65,230	72,274	76,400	77,240	76,400	-	0.00%
Salary										
o Non-Certified	116,326	118,573	123,615	127,144	132,057	133,257	140,000	140,476	7,219	5.42%
Contractual	474	458	553	493	512	500	517	500	-	0.00%
Total	116,800	119,031	124,168	127,637	132,569	133,757	140,517	140,976	7,219	0.00%
AUDITING & TREASURER	193,587	188,635	189,012	192,867	204,843	210,157	217,757	217,376	7,219	3.44%

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
- BOCES services

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 by \$56,345 or 15.98%. The increase is primarily due to increased legal consultation, BOCES record retention cost and contractual increases.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Legal, Personnel, Records & Public Information

PRELIMINARY

LEGAL

1420

Contractual	196,083	141,066	127,185	130,734	132,940	150,000	133,000	140,000	(10,000)	-6.67%
Total	196,083	141,066	127,185	130,734	132,940	150,000	133,000	140,000	(10,000)	-6.67%

PERSONNEL

1430

Salary

o Non-Certified	45,196	45,641	70,375	78,162	81,216	81,216	86,537	82,231	1,015	1.25%
Contractual	439	466	2,989	-	-	3,000	-	3,000	-	0.00%
Supplies & Materials	-	-	-	-	466	500	487	500	-	-
BOCES Services	57,537	36,631	24,680	42,132	27,574	29,565	25,816	30,156	591	2.00%
Total	103,171	82,738	98,044	120,294	109,255	114,281	112,840	115,888	1,607	1.41%

RECORDS MANAGEMENT

1460

Salary

o Stipend	2,000	2,000	2,000	-	-	-	-	-	-	-
Contractual	3,672	3,672	-	-	-	3,760	-	3,760	-	0.00%
Materials & Supplies	-	-	-	-	-	250	-	250	-	0.00%
BOCES Services	2,100	2,400	2,700	18,586	54,015	14,562	36,134	56,300	41,738	286.62%
Total	7,772	8,072	4,700	18,586	54,015	18,572	36,134	60,310	41,738	224.74%

PUBLIC INFO & SERVICES

1480

Contractual	10,135	9,415	14,675	13,980	10,275	14,100	60,000	74,100	60,000	425.53%
Materials & Supplies	130	-	-	-	278	3,750	30	3,750	-	0.00%
BOCES Services	914	38,264	48,010	53,867	48,611	52,000	7,558	15,000	(37,000)	-71.15%
Total	11,179	47,679	62,685	67,847	59,164	69,850	67,588	92,850	23,000	32.93%

**LEGAL, PERSONNEL
RECORDS & PUB INFO**

318,205	279,555	292,614	337,461	355,374	352,703	349,562	409,048	56,345	15.98%
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COPYING & MAILING

District wide costs associated with copying services provided by BOCES are accounted for in this area. This expense was previously accounted for in a variety of different areas which is the reason for the large increase when compared to the current year.

Central Data Processing:

Costs associated with non-instructional technology personnel and the student data system are budgeted in this area. The increase of \$318,781, or 75.64% is primarily due to bringing districtwide technical support in-house.

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 \$11,040, or 2% in 2018-2019 mainly due to increase in BOCES administrative costs. 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 experiences some measure of insulation from the high cost exposure in the commercial insurance market.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Central Services & Other Charges

PRELIMINARY		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	Budget-to-	%
		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Budget	Difference
<u>COPYING & MAILING</u>											
1670											
BOCES Services		-	1,864.00	17,497.97	19,325	24,072	21,000	24,000	21,420	420	2.00%
Total		-	1,864.00	17,497.97	19,325	24,072	21,000	24,000	21,420	420	2.00%
<u>CENTRAL DATA PROCESSING</u>											
1680											
Salary											
o Non-Certified		185,507	186,002	199,318	230,450	248,822	357,496	540,668	669,630	312,134	87.31%
Contractual		57,135	53,006	43,128	41,003	56,331	55,890	53,325	62,537	6,647	11.89%
Supplies & Materials		1,579	2,200	2,180	80	2,842	2,200	2,000	2,200	-	0.00%
Service Contracts		-	-	-	-	-	5,848	1,000	-	(1,000)	-17.10%
Total		244,221	241,208	244,627	271,533	307,995	421,434	596,993	734,367	318,781	75.64%
<u>OTHER CHARGES</u>											
Insurance-											
Liability	1910	186,641	192,064	198,203	196,995	201,992	210,120	202,356	217,474	7,354	3.50%
School Association	1920	30,120	23,215	22,874	23,121	23,679	24,000	20,260	25,000	1,000	4.17%
Dues											
Judgements &	1930	1,117,693	41,957	223,454	120,219	731	25,000	-	25,000	-	0.00%
Claims/ Refunds of Real Property Taxes											
Assessments-											
Sewer Tax	1950	37,200	34,488	33,092	34,142	33,090	40,000	35,950	40,000	-	0.00%
MTA Tax	1980	-	-	-	-	-	-	-	-	-	
BOCES Charges-											
Admin/Capital	1981	251,764	259,931	238,402	236,021	240,285	250,070	251,572	252,756	2,686	1.07%
Unclassified	1989	1,891	-	-	-	-	-	-	-	-	
Total		1,625,309	551,655	716,025	610,498	499,777	549,190	510,138	560,230	11,040	2.01%
TOTAL											
CENTRAL SERVICES &		1,869,529	794,727	978,150	901,355	831,843	991,624	1,131,131	1,316,018	330,242	33.30%
OTHER CHARGES											

CURRICULUM & INSTRUCTION

The area of curriculum and instruction reflects a commitment by 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 dept. chairpersons and curriculum leadership;
- Procurement of professional materials related to curriculum development; and
- BOCES expenses related to testing, data compilation and reporting.

The 2018-2019 budget for this area is \$25,961. The professional development budget has remained the same as 2017-18.

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.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

EXPENDITURES: Curriculum & Instruction

PRELIMINARY

CURRICULUM & INSTRUCTION

2010

Salary

o Administrative

o Certified-Curriculum Dev

Contractual

Supplies & Materials

BOCES Services

TOTAL

CURRICULUM &
INSTRUCTION

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
Salary										
o Administrative	197,937	188,854	193,576	157,500	183,600	187,272	187,272	191,017	3,745	2.00%
o Certified-Curriculum Dev	245,112	163,542	190,393	234,817	193,774	237,380	251,836	240,403	3,023	1.27%
Contractual	14,458	12,907	16,679	20,752	24,865	23,000	16,399	37,100	14,100	61.30%
Supplies & Materials	-	398	5,175	5,535	3,611	5,000	5,428	7,400	2,400	48.00%
BOCES Services	32,121	35,012	71,073	29,292	298,377	263,000	328,714	265,693	2,693	1.02%
	489,628	400,713	476,895	447,896	704,227	715,652	789,648	741,613	25,961	3.63%
TOTAL										
CURRICULUM & INSTRUCTION	489,628	400,713	476,895	447,896	704,227	715,652	789,648	741,613	25,961	3.63%

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. This year the district will be moving the part-time middle school AP position to fulltime.

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 \$120,091 or 8.36% in 2018-2019. This increase is due to reclassifying the middle school assistant principal as a full time assistant principal in 2017-18.

Research & Planning: The district uses Western Suffolk BOCES to study and produce annual enrollment studies used in short and long term budget planning.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

EXPENDITURES: Administrative Supervision & In-Service Training

PRELIMINARY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	Budget-to-	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Budget	Difference
SUPERVISION										
2020										
Salary										
o Administrative	933,730	770,879	797,552	877,292	894,436	910,900	973,116	1,009,492	98,592	10.82%
o Non-Certified	512,982	499,417	503,581	566,491	452,236	434,304	448,306	460,063	25,759	5.93%
Equipment	-	661	2,416	261	1,861	1,000	-	-	(1,000)	-100.00%
Contractual	25,914	19,768	22,479	22,077	22,279	25,227	22,500	25,227	-	0.00%
Supp & Mat	41,245	38,348	39,347	48,677	45,403	57,522	47,479	54,122	(3,400)	-5.91%
Total	1,513,870	1,329,073	1,365,375	1,514,796	1,416,215	1,428,953	1,491,401	1,548,904	119,951	8.39%
RESEARCH & PLANNING										
2060										
BOCES Services	-	5,640	6,750	-	-	7,000	-	7,140	140	2.00%
Total	-	5,640	6,750	-	-	7,000	-	7,140	140	2.00%
TOTAL										
SUPERVISION	1,513,870	1,334,713	1,372,125	1,514,796	1,416,215	1,435,953	1,491,401	1,556,044	120,091	8.36%

PROGRAM BUDGET SECTION

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 include here.

The Briarcliff Manor Public Schools will employ 148 faculty members allocated across grades K-12 in 2018-2019. 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 2018-2019.

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 \$159,607 or 1.03% in 2018-2019. It is important to note that the teacher's contract was renegotiated this year. Decreases in non-certified salaries are due to a change in classification.

Obtain more information about the District's Schools at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Instructional - Regular School

PRELIMINARY

INSTRUCTIONAL

2110

Salary

o Todd Certified	5,516,175	4,463,504	4,788,926	4,774,696	4,671,252	4,824,599	4,879,336	4,744,833	(79,766)	-1.65%
o BMS Certified	3,703,486	3,209,301	3,234,811	3,460,236	3,239,031	3,343,708	3,327,702	3,285,958	(57,750)	-1.73%
o BHS Certified	5,800,818	5,456,138	5,843,577	5,940,723	6,031,795	5,891,624	6,099,373	6,174,216	282,591	4.80%
o Todd Substitutes	91,205	120,897	108,209	82,385	87,060	145,000	100,000	145,000	-	0.00%
o BMS Substitutes	71,715	74,062	87,816	85,756	101,942	91,800	45,000	91,800	-	0.00%
o BHS Substitutes	81,031	83,808	118,819	48,809	61,096	119,625	62,000	119,625	-	0.00%
o Todd Non Certified	214,652	223,712	223,259	252,772	190,358	213,010	184,250	209,334	(3,676)	-1.73%
o BMS Non Certified	5,172	41,197	26,815	53,258	55,577	59,445	60,125	64,170	4,726	7.95%
o BHS Non Certified	89,118	131,038	134,557	141,785	134,890	139,487	144,644	141,260	1,772	1.27%
o Professional Salary Advancement	-	-	-	-	-	75,000	-	75,000	-	0.00%

Total Salaries **15,573,371** **13,803,657** **14,566,787** **14,840,422** **14,573,002** **14,903,298** **14,902,431** **15,051,195** **147,897** **0.99%**

Equipment

- General	135,434	10,118	2,039	108,552	91,134	49,726	31,345	31,000	(18,726)	-37.66%
- Furniture	3,547	3,703	823	2,342	3,212	3,500	3,229	3,500	-	0.00%
- Instruments	6,618	8,368	4,648	3,046	3,719	9,484	6,000	9,484	-	0.00%
- Computer	-	-	-	-	-	-	-	-	-	-

Contractual

- General	36,846	78,163	88,473	73,057	91,676	83,929	89,373	85,017	1,088	1.30%
- Staff Development	24,814	32,245	6,434	4,585	4,700	6,500	6,203	6,500	-	0.00%

Supplies & Materials

- General	199,401	138,291	141,030	182,820	127,228	114,577	134,776	114,577	-	0.00%
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Tuition

	143	153	152	50,146	150	-	151	15,000	15,000	-
Textbooks	118,766	133,013	128,212	155,570	147,777	145,765	120,879	136,765	(9,000)	-6.17%

BOCES Services

	456,527	334,645	285,800	191,956	172,675	231,133	175,000	235,756	4,623	2.00%
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Total Other **982,095** **738,699** **657,611** **772,073** **642,271** **644,614** **566,956** **637,599** **11,711** **1.82%**

TOTAL

INSTRUCTIONAL **16,555,467** **14,542,356** **15,224,399** **15,612,495** **15,215,274** **15,547,912** **15,469,386** **15,688,793** **159,607** **1.03%**

REGULAR SCHOOL

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
194	161	127	178	172	160	154 proj.

For 2018-2019 it is anticipated that 136 Briarcliff Manor Union Free School District students, or about 9.4% of the total District's student body will be classified with special needs as identified by the committee on special education (CSE). In 2017-18 there are 123 students in CSE (school age 5-21), and 37 CPSE (3-5 preschool) totaling 160 students. In 2018-19 we anticipate 123 CSE (school age 5-21) students and 18 CPSE students (3-5 preschool) totaling 154 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 \$3,419 from 2017-18.

Overall the expected costs for Special and Occupational Education Services programs will increase by \$359,942, or 7.34% in 2018-2019. This increase is attributed for an increased need of services and having dually certified teachers that are partially expensed under special education.

Obtain more information about the District's special and occupation educational services programs at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Special Services

PRELIMINARY

SPECIAL SCHOOLS

2250

Salary

o Administrative	275,815	239,948	245,278	249,615	264,403	255,521	294,566	280,224	24,703	9.67%
o K-12 Certified	2,716,340	2,518,781	2,446,410	2,496,597	2,520,431	2,521,355	2,723,234	2,727,941	206,586	8.19%
o Non-Certified	98,730	155,702	113,897	117,800	112,022	97,500	120,000	135,000	37,500	38.46%
o Summer/Other	8,441	15,080	13,325	3,230	4,057	20,000	24,205	20,000	-	0.00%

Equipment

Contractual	19,045	110,218	200,440	267,650	131,571	279,000	132,672	279,000	-	0.00%
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Supplies & Materials

Other Tuition	18,773	15,715	12,660	18,265	24,284	21,500	12,336	21,500	-	0.00%
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Textbooks	976,456	829,708	1,216,181	1,192,457	1,022,261	1,144,330	1,067,237	1,224,330	80,000	6.99%
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Textbooks	5,231	7,520	1,389	5,018	918	5,020	875	5,020	-	0.00%
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BOCES Services	362,912	228,929	129,544	105,544	279,067	386,730	422,713	394,465	7,735	2.00%
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Total	4,481,745	4,121,601	4,379,123	4,456,175	4,359,012	4,730,956	4,797,838	5,087,480	356,524	7.54%
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TEXTBOOKS PRIVATE SCHOOLS

2330

Textbooks	1,431	1,211	1,342	2,290	2,099	4,000	2,605	4,000	-	0.00%
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Total	1,431	1,211	1,342	2,290	2,099	4,000	2,605	4,000	-	0.00%
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OCCUPATIONAL ED

2280

BOCES Tuition	-	86,133	91,682	127,741	167,628	170,930	152,414	174,349	3,419	2.00%
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Total	-	86,133	91,682	127,741	167,628	170,930	152,414	174,349	3,419	2.00%
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TOTAL SPECIAL SERVICES & OCCUPATIONAL EDUCATION	4,483,175	4,208,945	4,472,147	4,586,206	4,528,739	4,905,886	4,952,857	5,265,828	359,942	7.34%
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LIBRARY/TECHNOLOGY SUMMARY

The primary objective of the District's instructional technology plans in the Briarcliff Public Schools 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 2018-2019 is projected to decrease by \$408,484 or - 16.11%. The decrease is primarily a result of thoughtful decision by the district to reduce reliance on BOCES for technical. We have increased in-house technical support. Also included are the following for 2018-2019:

- Blackboard connect services
- 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.

Obtain more information about the technology and instructional media/library programs at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Library/Technology & Computer Instruction

PRELIMINARY

LIBRARY & AUDIOVISUAL

2610

Salary

o Certified	282,646	220,925	228,021	238,313	245,532	251,404	253,604	257,515	6,111	2.43%
o Non-Certified	-	-	-	-	-	-	-	-	-	-
o Summer/Other	1,680	-	1,215	-	-	1,500	-	1,500	-	0.00%

Contractual

	698	100	712	701	739	850	814	850	-	0.00%
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Supplies & Materials

	8,384	6,643	6,005	5,943	5,895	6,914	6,502	6,914	-	0.00%
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Library Books

	19,882	19,963	21,673	41,666	31,034	23,340	19,773	23,340	-	0.00%
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BOCES Services

	29,553	31,673	31,001	31,316	31,978	31,519	35,866	32,149	630	2.00%
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Total

	342,843	279,304	288,627	317,940	315,178	315,527	316,559	322,268	6,741	2.14%
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TECHNOLOGY/COMPUTER

INSTRUCTION

2630

Salary

o Certified	-	54,246	54,686	55,210	119,612	55,734	-	-	(55,734)	-100.00%
o Non-Certified	-	-	5,044	-	-	-	-	-	-	-

Equipment

	5,944	-	-	8,988	1,028	5,000	5,000	120,000	115,000	2300.00%
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Contractual

	185,991	178,847	182,574	171,786	106,241	121,473	108,000	62,330	(59,143)	-48.69%
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Supplies & Materials

	28,097	19,097	18,285	11,995	43,777	10,000	113,033	78,000	68,000	680.00%
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Software

	78,677	62,659	59,458	33,219	61,237	79,246	75,000	65,434	(13,812)	-17.43%
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BOCES

	972,823	1,289,894	1,514,940	1,841,789	1,990,058	1,948,701	1,670,000	1,479,165	(469,536)	-24.09%
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Total

	1,271,531	1,604,743	1,834,986	2,122,986	2,321,953	2,220,154	1,971,033	1,804,929	(415,225)	-18.70%
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TOTAL

LIBRARY/TECHNOLOGY

	1,614,374	1,884,047	2,123,613	2,440,926	2,637,131	2,535,681	2,287,592	2,127,197	(408,484)	-16.11%
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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 21st 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 remain flat 2018-2019.

The health services portion of the budget is projected to increase by \$25,531, or 3.17%. Additional funding is earmarked for required summer work hours. 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.

Obtain more information about the District's K-12 guidance and health services programs at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

EXPENDITURES: K-12 Guidance & Health Services

PRELIMINARY

K-12 GUIDANCE

2810

Salary

o Certified	526,720	571,466	597,005	644,090	641,068	657,928	661,061	680,267	22,339	3.40%
o Non-Certified	111,018	111,247	106,391	67,181	73,375	97,158	77,047	100,339	3,181	3.27%
o Summer/Other	37,559	24,986	30,449	23,873	28,637	30,000	12,534	30,000	-	0.00%

Equipment

Contractual	270	197	-	1,898	2,490	3,135	2,410	3,135	-	0.00%
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Supplies & Materials

BOCES Services	356	356	207	-	-	525	-	536	11	2.00%
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Total	686,025	718,757	744,806	747,041	751,441	805,778	760,321	831,309	25,531	3.17%
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HEALTH SERVICES

2815

Salary

o Non-Certified	325,087	291,391	277,224	268,944	272,694	274,944	310,498	273,267	(1,677)	-0.61%
o Summer/Other	15,106	14,122	43,588	47,154	31,666	49,145	40,000	25,145	(24,000)	-48.84%

Equipment

Contractual Services	-	-	-	-	-	1,276	-	1,276	-	0.00%
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Contractual Services

-General	1,123	440	725	549	260	1,523	495	1,523	-	0.00%
-Private/Parochial	53,044	63,637	62,003	57,296	68,973	62,500	64,818	76,500	14,000	22.40%
- School Physician	24,000	24,480	30,240	34,500	32,000	30,739	32,000	34,500	3,761	12.24%

Supplies & Materials

Total	429,425	403,384	425,851	424,524	415,773	432,140	457,911	439,224	7,084	1.64%
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TOTAL GUIDANCE/HEALTH

	1,115,450	1,122,141	1,170,656	1,171,565	1,167,214	1,237,918	1,218,232	1,270,533	32,615	2.63%
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PYSCHOLOGICAL & SOCIAL SERVICES SUMMARY

The district employs 6 total psychologists and social workers for its 1,446 student population. Spending in these areas are primarily dedicated 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 \$568,902 for 2018-19 or an decrease of -8.71%.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET

EXPENDITURES: PSYCHOLOGICAL & SOCIAL SERVICES

PRELIMINARY	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	Budget-to-	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Budget	Difference
<u>PSYCHOLOGICAL SERVICES</u>										
2820										
Salary										
o Certified	461,144	409,975	477,980	381,106	400,193	409,895	418,984	418,345	8,450	2.06%
o Summer/Other	-	2,584	3,786	11,546	6,854	7,354	150	8,000	646	8.78%
Contractual	-	-	-	-	-	-	-	-	-	-
Supplies & Materials	4,998	1,703	1,642	936	1,149	1,500	1,300	1,500	-	0.00%
Total	466,142	414,262	483,408	393,588	408,195	418,749	420,434	427,845	9,096	2.17%
<u>SOCIAL SERVICES</u>										
2825										
Instructional							66,711	68,977	68,977	#DIV/0!
Contractual Services	65,865	67,150	65,445	130,915	198,978	202,742	71,270	70,380	(132,362)	-65.29%
Total	65,865	67,150	65,445	130,915	198,978	202,742	137,981	139,357	(63,385)	-31.26%
<u>PUPIL PERSONNEL SERVICES</u>										
2830										
Contractual Services	390	381	-	-	-	300	-	300	-	0.00%
Supplies & Materials	1,000	1,000	400	982	-	1,200	-	1,200	-	0.00%
Textbooks	-	400	-	-	127	200	-	200	-	0.00%
Total	1,390	1,781	400	982	127	1,700	-	1,700	-	0.00%
TOTAL	533,398	483,193	549,253	525,485	607,301	623,191	558,415	568,902	(54,289)	-8.71%
PYSCH./SOCIAL SERVICES										

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.

During the 2018-2019 school year, the Briarcliff Manor interscholastic athletic program budget supports the participation of 1,600 student athletes playing on 72 different teams in 36 sports programs. The number of participants are expected to be similar in the 2018-2019 school year.

The interscholastic athletics budget will increase by \$22,380, or 2.67% for 2018-2019. The increase is primarily due to stipends for an assistant athletic director, team playoffs, and team mergers. The 2018-19 budget also includes additional security for playoff games.

Obtain more information about the interscholastic athletics program at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

EXPENDITURES: Interscholastic Athletics/Co-Curricular Activities

PRELIMINARY

CO-CURRICULAR

ACTIVITIES

2850

Salary

o Advisor Stipends

o Chaperone Pay

Equipment

Contractual

Supplies & Materials

Total

INTERSCHOLASTIC

ATHLETICS

2855

Salary

o Coach Stipends

o Certified

o Non-Certified

o Chaperone & Other

Equipment

Contractual

- Laundry & Re-Conditioning

- Fees & Dues

- Other

Supplies & Materials

Athletic Transportation

BOCES Services

Total

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
CO-CURRICULAR										
ACTIVITIES										
2850										
Salary										
o Advisor Stipends	247,643	237,866	241,181	246,072	237,188	216,396	240,000	228,396	12,000	5.55%
o Chaperone Pay	18,076	19,664	22,895	17,395	15,220	10,000	17,000	10,000	-	0.00%
Equipment	859	-	-	-	-	-	-	-	-	
Contractual	10,796	11,163	11,920	15,393	13,283	22,955	22,482	22,955	-	0.00%
Supplies & Materials	8,226	8,152	9,985	10,967	6,259	28,700	14,959	27,700	(1,000)	-3.48%
Total	285,600	276,845	285,981	289,827	271,950	278,051	294,440	289,051	11,000	3.96%
INTERSCHOLASTIC										
ATHLETICS										
2855										
Salary										
o Coach Stipends	373,017	336,555	331,571	353,181	350,592	358,181	358,181	362,981	4,800	1.34%
o Certified	27,956	30,647	31,056	107,769	110,921	92,695	111,657	94,681	1,986	2.14%
o Non-Certified	94,855	96,085	97,850	100,230	106,525	106,426	115,709	116,295	9,869	9.27%
o Chaperone & Other	30,733	14,493	30,300	34,010	32,869	40,000	35,000	40,000	-	0.00%
Equipment	-	4,102	15,664	20,675	16,783	38,000	37,789	38,000	-	0.00%
Contractual										
- Laundry & Re-Conditioning	26,417	23,042	5,763	1,509	-	-	-	-	-	
- Fees & Dues	33,202	29,605	27,289	7,776	5,010	6,500	3,464	6,500	-	0.00%
- Other	13,465	45,379	27,246	56,364	62,508	62,067	56,712	64,008	1,941	3.13%
Supplies & Materials	53,542	60,167	67,613	81,304	58,944	45,000	55,551	45,000	-	0.00%
Athletic Transportation	-	-	-	-	-	-	-	-	-	
BOCES Services	74,919	79,041	82,028	84,531	87,901	89,222	89,626	93,006	3,784	4.24%
Total	728,106	719,116	716,379	847,350	832,053	838,091	863,690	860,472	22,380	2.67%

PER PUPIL COST SUMMARY

Per pupil costs include equipment, contractual, textbook and supplies/materials expenses that are needed to support classroom activities.

The 2018-2019 per pupil allocation budgeted for the all schools is remaining constant from the current year. Per pupil supply, equipment and contractual costs have increased in the last several years due to buying one to one devices for students as well as replacing library and classroom furniture.

In 2016-17, the district purchased one to one devices for the high school students. This year, 2017-18, the district will purchase one to one classroom devices for the elementary school students.

2018-2019 PER PUPIL EXPENDITURES

(Equipment, materials/supplies, textbooks, contractual services)

	Projected <u>2017-18</u>	Budget <u>2018-19</u>	<u>% Diff</u>
Grades K-5	\$281	\$302	7.7%
Grades 6-8	\$460	\$432	-5.9%
Grades 9-12	\$435	\$410	-5.81%

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

COSTS PER PUPIL FOR 2012-2013 to 2018-2019

TODD ELEMENTARY SCHOOL Grades K-5

	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18 proj.</u>	<u>18-19</u>
Grand Total	\$121,328	\$136,806	\$147,319	\$160,521	\$165,379	\$ 149,130	\$152,099
Enrollment	624	605	582	562	552	530	502
Cost per Pupil	\$ 194.44	\$ 285.62	\$ 253.13	\$ 285.62	\$ 299.60	\$ 281.38	\$ 302.99
	-33.77%	-18.42%	21.64%	7.03%	7.03%	-6.57%	16.53%

BRIARCLIFF MANOR MS Grades 6-8

	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18 proj.</u>	<u>18-19</u>
Grand Total	\$ 50,740	\$ 54,266	\$ 54,266	\$240,541	\$204,138	\$ 165,496	\$156,146
Enrollment	374	363	348	346	351	360	361
Cost per Pupil	\$ 135.67	\$ 149.49	\$ 155.94	\$ 695.21	\$ 581.59	\$ 459.71	\$ 432.54
	19.65%	-7.44%	155.51%	-56.16%	-56.16%	128.12%	-100.00%

BRIARCLIFF MANOR HS Grades 9-12

	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18 proj.</u>	<u>18-19</u>
Grand Total	\$134,408	\$133,187	\$117,438	\$165,943	\$199,308	\$ 240,278	\$234,521
Enrollment	553	585	592	561	581	552	572
Cost per Pupil	\$ 243.05	\$ 295.80	\$ 198.37	\$ 295.80	\$ 343.04	\$ 435.29	\$ 410.00
	20.26%	-2.83%	5.41%	-22.57%	-22.57%	29.15%	-100.00%

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 2018-2019 is projected to increase by \$111,364, or 4.97% overall. The increase primarily relates to the addition of field trips being restored in this budget.

The District must provide transportation for an estimated 125 resident students attending 33 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 2018-2019 the estimated cost for this contract transportation is \$981,368. In-District transportation is also contracted with the same private school bus company. There are 1,446 students who are eligible to be transported to in-district schools at an estimated cost of \$1,060,800 or \$734 per pupil for 2018-19. 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.

Obtain more information about the District's pupil transportation program at:

<http://www.briarcliffschools.org>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Pupil Transportation

PRELIMINARY

IN-DISTRICT SERVICES:

5510

Salary

o Non-Certified

Equipment

Contractual

Supplies & Materials

Fuel

Bus Repairs

Total

2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
33,337	33,828	34,502	35,201	38,303	38,303	39,134	39,930	1,627	4.25%
-	-	-	-	-	-	-	-	-	#DIV/0!
5,183	6,500	7,366	3,600	6,500	6,600	3,000	6,600	-	0.00%
1,600	-	-	-	-	1,500	-	1,500	-	0.00%
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
40,120	40,328	41,868	38,801	44,803	46,403	42,134	48,030	1,627	3.51%

OUT-OF-DISTRICT SERVICES:

5540

Contractor Transportation

-Field Trips

-In-District

-Private & Out of District

-Athletic Trips

-Summer Transportation

BOCES Services

Total

60,838	42,922	56,323	52,712	48,814	60,000	55,000	60,000	-	0.00%
1,002,131	998,721	1,044,204	1,063,362	998,201	987,652	1,040,000	1,060,800	73,148	7.41%
964,820	1,002,447	970,099	917,688	863,427	962,126	870,000	981,368	19,242	2.00%
132,656	135,942	136,305	138,317	143,053	153,185	160,000	163,000	9,815	6.41%
-	2,890	11,731	5,643	-	30,000	-	37,531	7,531	25.10%
-	-	-	-	-	-	-	-	-	-
2,160,445	2,182,922	2,218,662	2,177,723	2,053,495	2,192,962	2,125,000	2,302,699	109,737	5.00%

TOTAL

TRANSPORTATION

2,200,564	2,223,250	2,260,530	2,216,523	2,098,298	2,239,365	2,167,134	2,350,729	111,364	4.97%
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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 6.18% of the total proposed 2018-2019 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 official 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 \$3,224,619 in BOCES services during the 2018-2019 school year. This represents a reduction in the level of spending than was budgeted in 2017-2018 by \$466,205 due primarily to reduction of BOCES technical support. Technical support is now mainly done in-house.

Noteworthy is the fact that the District's 2018-2019 BOCES aid estimate provided by the NY State Education Department per the 2018-2019 Legislative Budget indicates the District will receive about \$389,697 less in BOCES aid than what it expects to receive in 2017-2018. For every dollar spent on a BOCES aid eligible service the District receives back approximately 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.pnwboces.org/>

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: BOCES SERVICES

BOCES SERVICES	BUDGET CODE	2017-18 BUDGET	2018-19 BUDGET
Board of Education	1010.49	11,900	11,900
Business Administration	1310.49	92,967	94,828
Personnel Services	1430.49	29,565	30,156
Records Management	1460.49	14,562	56,300
Public Information Services	1480.49	52,000	15,000
Operation of Plant	1620.49	90,000	60,000
Printing & Mailing	1670.49	21,000	21,420
BOCES Administration	1981.49	244,064	246,630
Capital Expenses	1983.49	6,006	6,126
Curriculum Development	2010.49	263,000	265,693
Research & Planning	2060.49	7,000	7,140
Regular Education	2110.49	231,133	235,756
Occupational Education	2280.49	386,730	174,349
Special Education	2250.49	170,930	394,465
Library Services	2610.49	31,519	32,149
Technology Services	2630.49	1,948,701	1,479,165
Guidance Services	2810.49	525	536
Athletics	2855.49	89,222	93,006
Transportation	5510.49	-	-
TOTAL		\$ 3,690,824	\$ 3,224,619

CAPITAL BUDGET SECTION

OPERATIONS & MAINTENANCE SUMMARY

The Operations & Maintenance (O&M) budget for 2018-2019 is projected to decrease by \$21,475, or -.54%.

The 2018-19 budget funds the architectural fees (\$75,000), boiler controls (\$44,000), roof repairs (\$30,000), as well as continual maintenance. Plant Operations are increasing by .19%. This is due to a reduction in overtime, BOCES services, and fuel oil.

The total District facilities square footage is currently at 367,500. District custodial personnel productivity will be 20,244 square feet per staff person in 2018-2019 similar to 2017-18. Contracted personnel will be 29,767 square feet per person.

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. All custodial and cleaning work is performed to Level 2 standard.

SECURITY:

The District currently employs 9 school monitors who provide access control at all three buildings during school hours and in the evening 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 2018-19 budget of \$4,523, or 3.94% is due to settled contracts. The district uses overtime for large school events and championship games.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

2018-2019 PROPOSED BUDGET

EXPENDITURES: Plant Operations and Maintenance

PRELIMINARY

PLANT OPERATIONS

1620

Salaries:

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
o Custodial	574,917	592,360	601,532	684,128	558,121	552,877	554,599	554,288	1,411	0.26%
o Overtime	118,447	117,963	134,642	131,704	83,925	70,000	119,000	75,000	5,000	7.14%
Equipment	950	11,300	21,900	18,774	6,807	21,900	1,000	21,900	-	0.00%
Furniture	2,608	14,165	112,005	41,119	84,641	106,895	111,658	112,311	5,416	5.07%
Contractual									-	
- Professional In-Servi	2,504	730	1,210	-	583	2,000	630	2,000	-	0.00%
- Cleaning Services	258,497	288,810	230,697	197,273	310,055	317,360	317,716	323,709	6,349	2.00%
- Building Repair	132,845	99,913	-	100,040	-	-	-	-	-	
- District Wide Improvements	48,004	91,359	158,136	338,532	389,147	379,282	414,171	375,000	(4,282)	-1.13%
- Equipment Repair	34,366	42,782	91,478	89,773	55,893	89,000	88,925	89,000	-	0.00%
- Upkeep of Grounds	174,174	150,142	94,911	91,572	81,027	92,000	100,407	92,000	-	0.00%
Custodial Supplies	82,860	88,604	67,659	80,730	67,765	90,850	55,350	85,850	(5,000)	-5.50%
Glass Breakage	1,620	2,505	3,854	698	1,835	3,000	-	3,000	-	0.00%
Service Agreements	29,701	36,268	29,280	29,635	33,642	38,950	29,545	39,729	779	2.00%
Fuel Oil	25,475	102,495	75,765	6,370	9,051	46,200	16,800	46,200	-	0.00%
Natural Gas	176,078	219,196	186,618	78,681	163,087	211,120	182,000	211,120	-	0.00%
Water	30,730	40,902	61,142	103,552	102,039	111,650	67,500	105,900	(5,750)	-5.15%
Telephone	-	-	-	-	-	-	-	-	-	
Communications	33,940	17,107	17,407	18,228	18,303	25,375	22,438	25,375	-	0.00%
Electricity	413,195	471,526	439,324	375,334	426,184	446,250	508,500	477,403	31,153	6.98%
BOCES Services	13,768	10,437	11,007	100,485	59,652	90,000	40,000	60,000	(30,000)	-33.33%
Total	2,154,678	2,398,564	2,338,567	2,486,628	2,451,759	2,694,709	2,630,238	2,699,785	5,076	0.19%

PLANT MAINTENANCE

1621

Salaries:

o Maintenance	516,450	528,645	457,502	568,039	493,456	623,090	542,238	571,478	(51,612)	-8.28%
o Overtime	43,859	47,105	61,915	34,781	28,069	41,915	21,000	45,000	3,085	7.36%
Equipment	4,945	63,450	55,323	67,540	41,041	115,000	88,828	105,000	(10,000)	-8.70%
Contractual										
- Service Agreements	312,132	163,866	209,553	187,796	157,991	225,288	184,450	225,288	(0)	0.00%
- Preventative Maintenance	116,156	143,690	131,556	133,003	178,082	142,673	180,326	182,000	39,327	27.56%
- General	-	-	-	-	-	-	-	-	-	
- Auditorium	23,229	24,229	-	-	-	-	-	-	-	
- Kitchen Repairs	2,669	15,817	13,500	13,000	8,331	20,000	17,000	15,000	(5,000)	
- Communications - Internet	59,998	59,998	-	-	-	-	-	-	-	
- Security Related	15,399	45,098	7,700	-	-	-	-	-	-	
- Technology Installations	9,912	28,280	3,258	777	35,509	15,000	18,681	10,000	(5,000)	-33.33%
Supplies & Materials	32,532	39,864	88,894	84,208	84,134	77,350	93,340	80,000	2,650	3.43%
Total	1,137,279	1,160,042	1,029,200	1,089,145	1,026,614	1,260,316	1,145,862	1,233,766	(26,551)	-2.11%
TOTAL O & M	3,291,957	3,558,606	3,367,767	3,575,773	3,478,373	3,955,025	3,776,100	3,933,551	(21,475)	-0.54%

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Security

PRELIMINARY

Security

1622

Salaries:

- o Non-Certified
- o Overtime/Other

Contractual

Materials & Supplies

Total

TOTAL SECURITY

2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
66,355	67,019	68,294	-	74,985	73,126	76,581	77,649	4,523	6.19%
-	-	29,041	73,292	28,988	31,581	31,000	31,581	-	0.00%
5,750	2,136	437	31,581	2,554	10,000	250	10,000	-	0.00%
-	-	-	-	-	-	-	-	-	
72,105	69,155	97,772	104,873	106,527	114,707	107,831	119,230	4,523	3.94%
72,105	69,155	97,772	104,873	106,527	114,707	107,831	119,230	4,523	3.94%

DEBT SERVICE SUMMARY

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 and the District's share of BOCES construction projects.

Scheduled in 2018-2019 is construction debt service of \$3,881,888. The primary driver for the large increase is the bonding of \$10.525 million capital project approved by voters in 2012.

The District's total debt service schedule for years 2018-2019 through 2029-2030 is provided below.

DEBT SERVICE SCHEDULE

Fiscal Year			TOTAL
Ending	TOTAL	TOTAL	PRINCIPAL &
June 30th	PRINCIPAL	INTEREST	INTEREST
2017	\$ 3,030,000	\$ 816,396.70	\$ 3,846,396.70
2018	3,195,000	681,975.00	3,876,975.00
2019	3,330,000	551,887.50	3,881,887.50
2020	3,485,000	403,125.00	3,888,125.00
2021	2,240,000	253,687.50	2,493,687.50
2022	820,000	198,175.00	1,018,175.00
2023	840,000	178,050.00	1,018,050.00
2024	800,000	157,350.00	957,350.00
2025	820,000	137,725.00	957,725.00
2026	765,000	117,600.00	882,600.00
2027	785,000	94,650.00	879,650.00
2028	810,000	71,100.00	881,100.00
2029	830,000	46,800.00	876,800.00
2030	730,000	21,900.00	751,900.00
TOTAL	\$ 22,480,000	\$3,730,421.70	\$ 26,210,421.70

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Debt Service

<i>PRELIMINARY</i>	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	Budget-to-	%
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	Budget	Difference
DEBT SERVICE										
9711										
Construction Bonds:										
Principal Payments	2,250,000	2,355,000	2,470,000	2,790,000	2,975,000	3,140,000	3,140,000	3,210,000	70,000	2.23%
Interest Payments	956,925	846,250	740,250	887,627	806,297	673,113	673,113	535,400	(137,713)	-20.46%
									-	
Bond Anticipation Notes										
Principal Payments	-	-	45,525	125,000	25,000	-	-	-	-	#DIV/0!
Interest Payments	-	6,622	84,576	111,000	5,325	-	-	-	-	#DIV/0!
									-	
Other										
Principal Payments	103,532	108,883	114,511	50,000	55,000	55,000	55,000	120,000	65,000	118.18%
Interest Payments	16,897	11,546	5,919	10,944	10,100	8,863	8,863	16,488	7,625	86.04%
									-	
TAN Interest Payments		1426	0	0	0	0	0	0	-	
TOTAL DEBT SERVICE	3,327,355	3,329,727	3,460,781	3,974,572	3,876,722	3,876,975	3,876,975	3,881,888	4,913	0.13%

INTER-FUND TRANSFERS

Special Aid Fund:

Included in the 2018-2019 budget is \$25,000 to the special aid fund providing a 20% offset to summer school special education expenditures anticipated in July and August of 2018. 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 \$300,000 transfer to capital which will be used to purchase backup power generators (\$213,000) and other priority 1 items as designated by the facilities committee. In 2017-18 these funds were used for the emergency culvert project.

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET

EXPENDITURES: Inter-fund Transfers

<i>PRELIMINARY</i>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Budget-to- Budget	% Difference
<u>INTERFUND TRANSFERS</u>										
9950										
Transfer to Special Aid Fund	13,497	16,442	12,355	22,971	22,522	25,000	26,184	25,000	-	0.00%
Transfer to Capital Fund	11,397.46	512,585.00	1,195,267	-	300,000	300,000	300,000	300,000	-	
TOTAL	24,894	529,027	1,207,622	22,971	322,522	325,000	326,184	325,000	-	0.00%
INTERFUND TRANSFERS										

APPENDICES

Appendix Number and Description:

1. Calculation of Tax Cap – 2018-2019Worksheet
2. 2018-2019Property Tax Report Card
3. 2018-2019Administrative Compensation Information
4. 2018-2019School 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 Supplement

Calculating the Tax Levy Limit & Maximum Allowable Tax Levy for Briarcliff Manor UFSD School District

Prior Year Tax Levy		\$	40,138,000	
Multiplied times the Tax Base Growth Factor	X		1.0000	
		\$	40,138,000	
Add Prior Year Pilot Payments	+	\$	-	
		\$	40,138,000	
Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$	2,636,214	
Resulting Adjusted Prior Year Tax Levy		\$	37,501,787	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X		1.0200	
Resulting Tax Levy Limit Reportable to Comptroller		\$	38,251,822	
Plus Coming School Year Exemptions:				
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$	2,674,466	
ERS Exemption Est. Does not exceed 2%	+	\$	-	
TRS Exemption - Est. does not exceed 2%	+	\$	-	
Maximum Allowable Tax Levy		\$	40,926,288	
		\$	788,288	
				Allowable Increase
				1.964%

Property Tax Report Card 2014-2015 - Page 1
661402 - BRIARCLIFF MANOR UFS Official - as of 04/14/2015 03:39 PM

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.g12.nysed.gov/mgtser/prooertytax/taxcag/>.

Please also submit an electronic version (PDF or Word) of your school district's 2015-16 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

000000 - DISTRICT NAME			
Contact Person: Linda Peters	Budgeted 2016-17	Proposed Budget 2017-18	Percent Change
Telephone Number:	(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions	50,335,869	51,466,151	2.25%
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve ¹	39,704,492	40,345,000	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A + B + C - D)	39,704,492	40,345,000	1.61%
F. Permissible Exclusions to the School Tax Levy Limit	2,609,472	2,636,214	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	37,104,579	37,711,175	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	37,095,020	37,708,786	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	9,559	2,389	
Public School Enrollment	1,481	1,440	%
Consumer Price Index			0.13%

¹ Exclude any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	2,238,298	3,135,252
Assigned Appropriated Fund Balance	1,087,038	1,220,000
Adjusted Unrestricted Fund Balance	1,927,638	2,058,646
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.83%	4.00%

Briarcliff Manor UFSD

Salary: Administrative Compensation Information 2018-2019 Salary Threshold = \$132,000

Submittal Form for Estimated Salaries in the Budget for the 2018-2019 School Year

(Form Due - May 7, 2018)

Sections 1608 and 1716 of the Education Law

(Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	269.77	68.423	

Please list the district or districts with whom you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT FOR FINANCE	215.425	46.776	
3.				
4.				

Other Supervisory and Administrative Employees Scheduled to Receive \$135,000 or More in Salary

71.	DIRECTOR OF INSTRUCTION AND PERSONNEL	191,017
72.	ELEMENTARY PRINCIPAL	187,059
73.	MIDDLE SCHOOL ASSISTANT PRINCIPAL	148,701
74.	MIDDLE SCHOOL PRINCIPAL	209,410
75.	HIGH SCHOOL ASSISTANT PRINCIPAL	139,808
76.	HIGH SCHOOL PRINCIPAL	203,186
77.	DIRECTOR OF PUPIL PERSONNEL	187,059
78.	DIRECTOR OF TECHNOLOGY	170,841

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.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018- 2019 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 51,466,151	\$52,196,413	\$51,661,562										
Increase/Decrease for the 2018-19 School Year		\$730,262	\$195,411										
Percentage Increase/Decrease in Proposed Budget		1.42 %	.38%										
Change in the Consumer Price Index		2.13%											
A. Proposed Levy to Support the Total Budgeted Amount	\$40,142,020	\$40,925,000											
B. Levy to Support Library Debt, if Applicable													
C. Levy for Non-Excludable Propositions, if Applicable **													
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy													
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$40,142,020	\$40,925,000											
F. Total Permissible Exclusions	\$2,636,214	\$2,674,466											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$37,711,714	\$38,251,822											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$37,505,806	\$38,250,534											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$205,908	\$1,288											
Administrative Component	\$5,891,426	\$6,461,763	\$6,393,763										
Program Component	\$36,712,566	\$36,892,041	\$36,425,189										
Capital Component	\$8,862,159	\$8,842,610	\$8,842,610										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <ul style="list-style-type: none">• All equipment other than that which is health and safety related eliminated• Salary increases eliminated where required by law• Conference Eliminated													
<p>** 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)</p> <table><tr><th>Description</th><th>Amount</th></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>				Description	Amount								
Description	Amount												

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Estimated Basic STAR Exemption Savings ¹	Under the Budget Proposed for the 2018-19 School Year
	\$2,051

The annual budget vote for the fiscal year 2018-2019 by the qualified voters of the Briarcliff Manor Union Free school district, Westchester County, New York, will be held at Todd Elementary school(s) in said district on Tuesday, May 15, 2018 between the hours of 6:00am and 9:00pm, prevailing time in the Todd Elementary school, at which time the polls will be opened to vote by voting ballot or machine.

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

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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 parts 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.

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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 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.

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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.

NEW YORK STATE SCHOOL 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, appended to this document or available at:

<http://www.briarcliffschools.org>