

*“I shall grow and I shall shine!”*



# Proposed Budget (*Draft*)

April 12th, 2018

*Dr. James Kaishian, Superintendent of Schools*

*Ms. Linda Peters, Assistant Superintendent*



# Our Vision

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



# How do we get there?

- *Rigorous standards*
- *Student engagement*
- *Academic opportunities and supports*
- *Student social and emotional wellbeing*
- *Outstanding faculty and staff*



# Innovative Practices

- K-12 one to one School District
- 42 College course offerings – all Disciplines
- Briarcliff Manor Science Research Program
- Online courses
- Digital Music Lab
- Senior Internship Program
- Apple-Certified Student Technical Assistant Team
- Computer-based testing
- Lab Assistants Program
- Community Service Program





# Educational Priorities

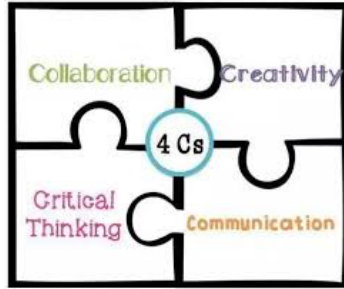
1. Continue ongoing Professional Development
  - Student-centered and technology-infused classroom learning
  - Using data to inform instruction
  - Personalized, authentic and computer-based assessments
2. Increase STEAM integration and Computer Science access and offerings
  - Development of "Maker Space" opportunities at Todd and Middle School
  - New information system for college offerings at the High School
  - Integration of coding concepts into the K-8 continuum
3. Promotion of the social and emotional wellbeing of students
  - Identifying struggling students
  - Connecting student and families with school and clinical resources
  - Continued development of school safety protocols and emergency plans
  - Collaboration with health and law enforcement agencies



# Learner Active Student Engagement



**Problem Based**



**Skills Driven**



**Teacher Facilitated**



**Learner Active**



**Authentic**



# Business and Operations

1. Addressing priority facility and maintenance issues:
  - Installation of functional clock systems at MS/HS
  - HS Gymnasium pads, paint, floors and acoustic panels
  - Entrance matting
  - Curbing and sidewalk repair
  - Athletic field maintenance/snow removal
2. School Safety:
  - Hiring and maintaining a professional security team
  - Drilling and training activities
  - Lock down strobe lighting
  - Improve building and ground coverage of PA system
  - Emergency lighting
3. Review of District Office systems:
  - nVision
  - Aesop



# Major Drivers for 2018-19

- Teachers' Retirement System (TRS) rates expected to rise from 9.8% to 10.63%.
- The ERS contribution rate has dropped from 15.3% to 14.9%
- Health insurance rates have increased by an average of 3.75%
- Settled three of four Bargaining Unit Contracts
- Cleaning Contract expires this year
- Transportation increase unknown
- Auditing Contracts expire at year-end



# What will this Budget help us do?

- Maintain current level of programing, supports and professional development
- Provide for increased emotional support at BMS
- Increase Health instruction at BHS (*begin to offer Health classes to 9<sup>th</sup> graders*)
- Add new college level Math\* course at BHS
- Add Stipend for Assistant Athletic Coordinator (*seasonal*)
- Improve safety measures for students and staff

\* Students working to with Math faculty to determine course offerings from Cornell, MIT and Univ. of Chicago



# Budget at-a-Glance

Current Budget	\$51,466,151
Proposed Budget	\$52,196,413

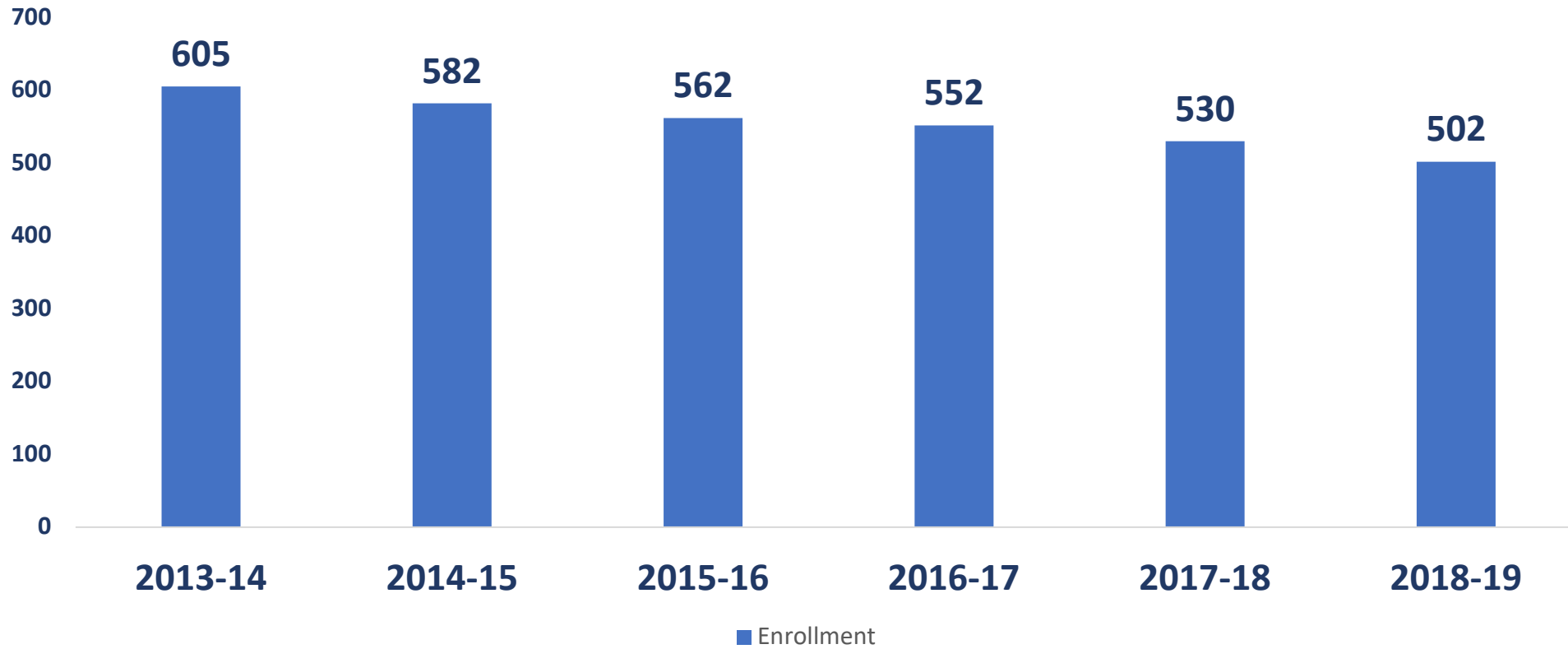
Budget to Budget Increase	\$730,262
Percentage Change	1.42%

2018-19 Tax Levy	\$40,925,000
2017-18 Tax Levy	\$40,138,000

Levy to Levy Increase	\$787,000
Percentage Change	1.96%

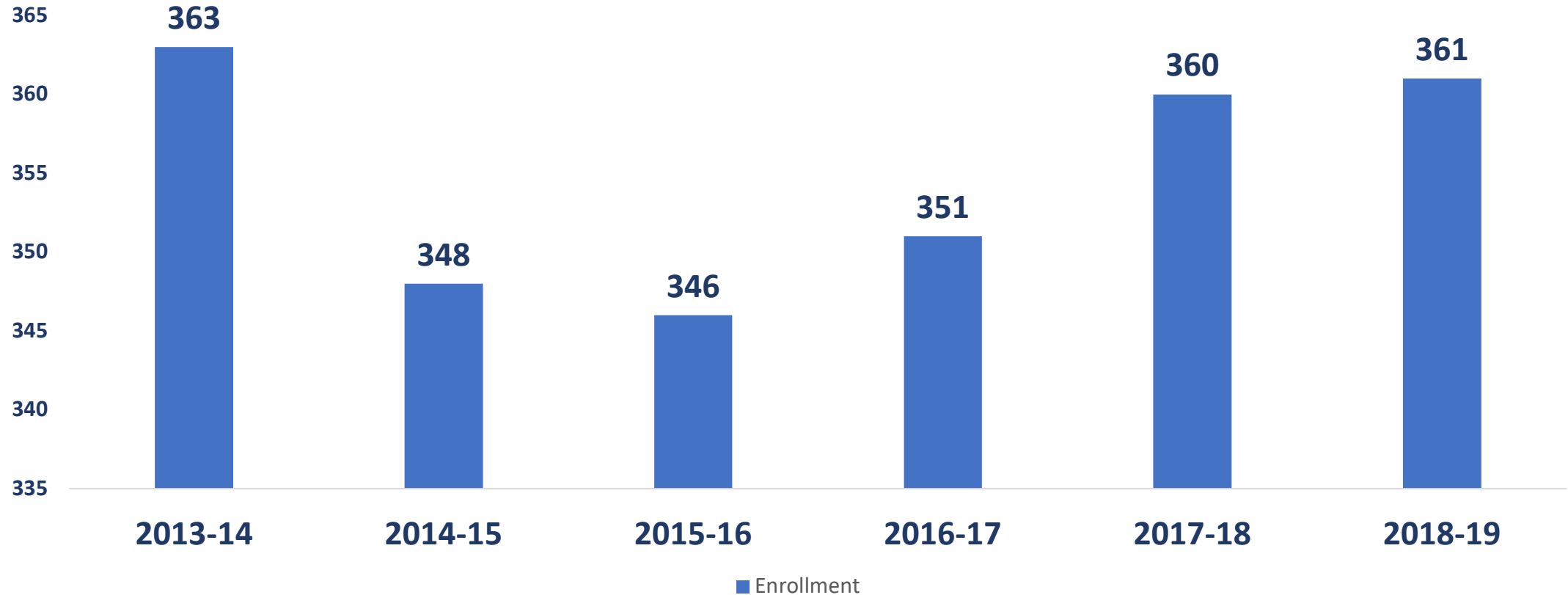


# Todd Enrollment





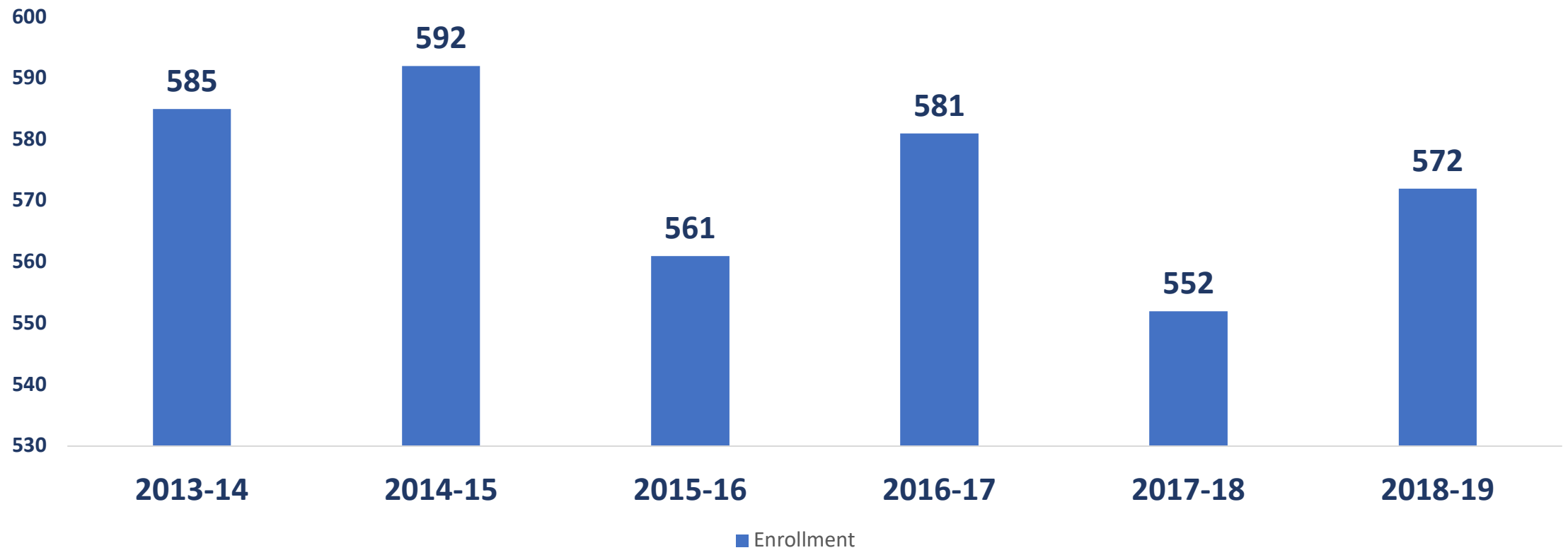
# Middle School Enrollment





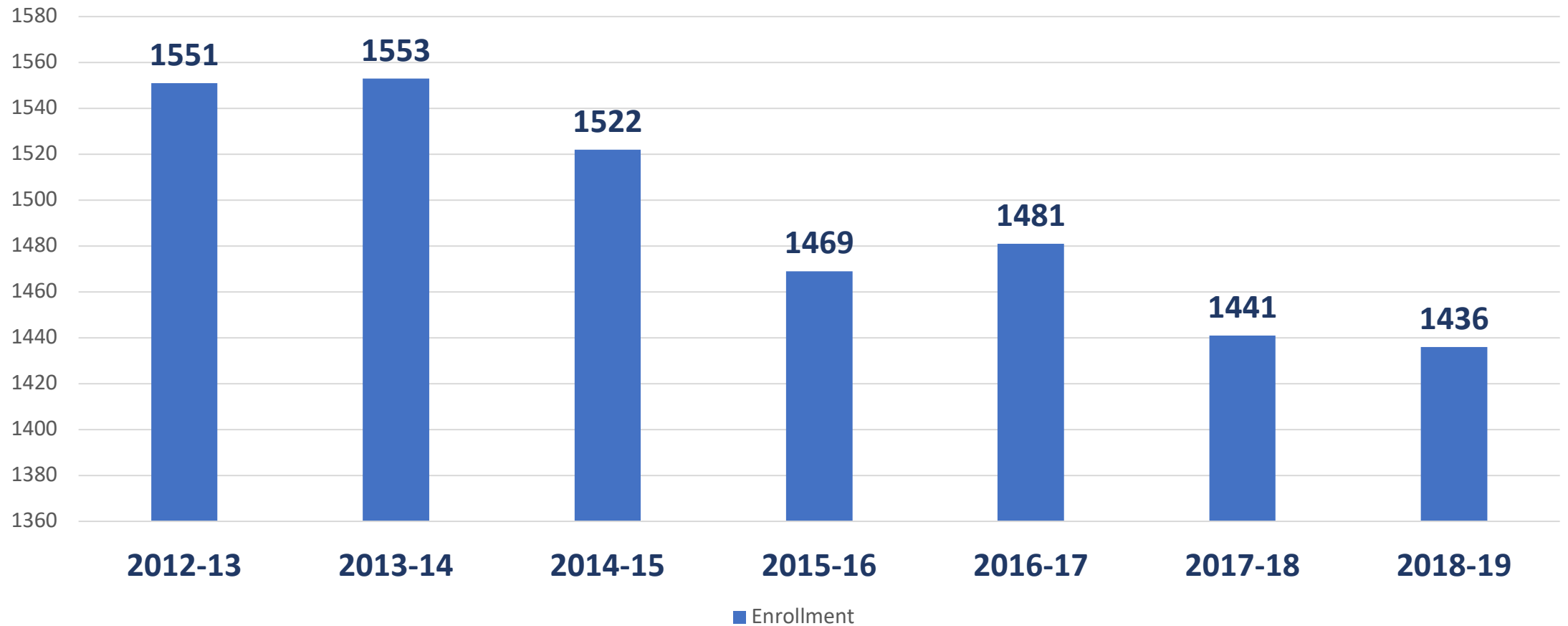


# High School Enrollment





# District Enrollment





# Project Enrollment Staffing Changes

	<u>Projected Enrollment Change</u>	<u>Projected Staffing Change</u>
Todd Elementary	(28)	(1.0) FTE Elementary
Briarcliff Middle School.	1	1.0 Teacher Aide
Briarcliff High School.	20	0.3 FTE Health & Math

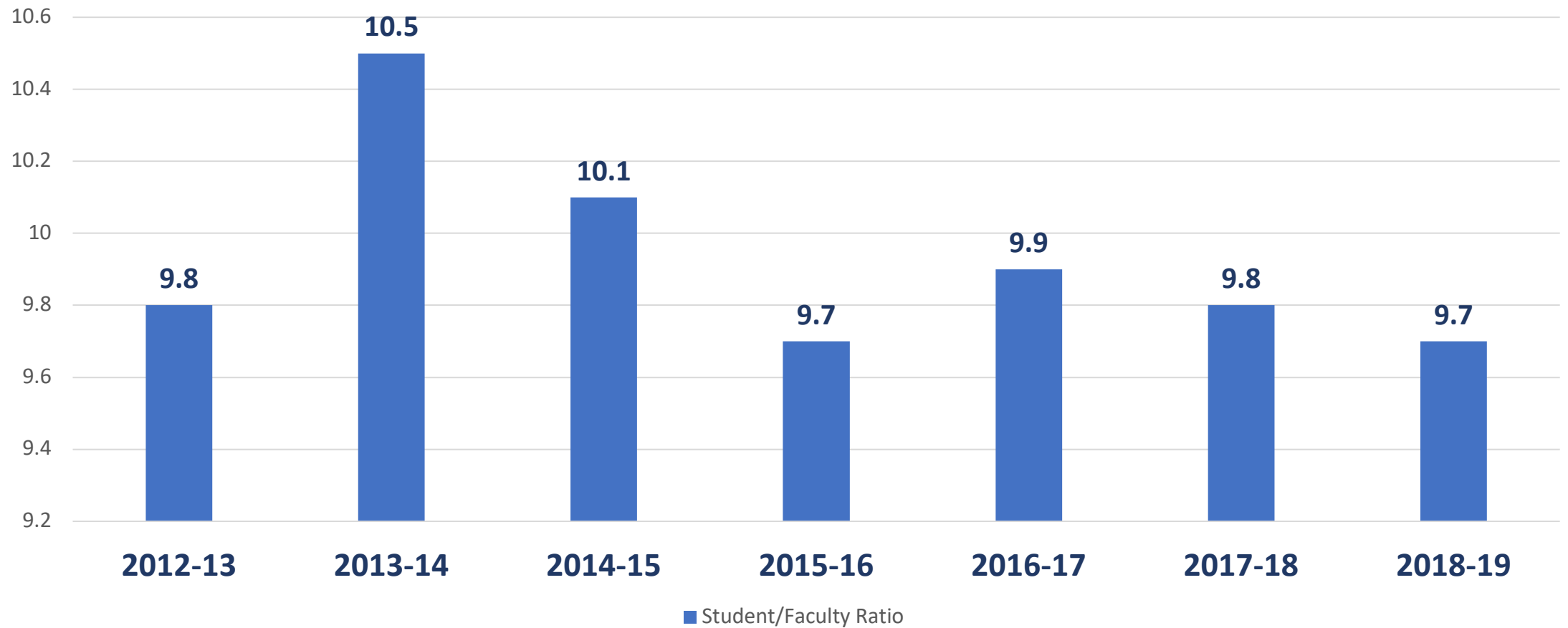


# Summary of Staffing

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
<b>Grand Total</b>	<b>277.85</b>	<b>264.98</b>	<b>268.1</b>	<b>276</b>	<b>256.8</b>	<b>265.6</b>	<b>265.3</b>



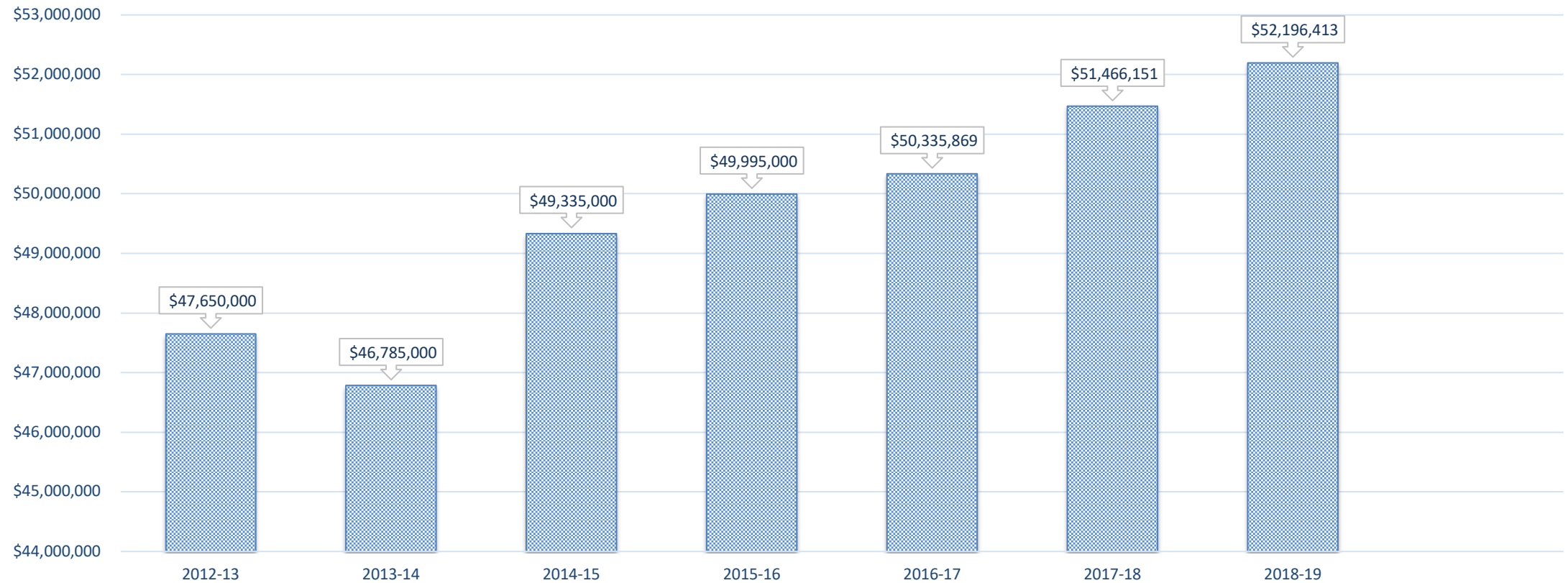
# Student/Faculty Ratio





# Budget to Budget Comparison

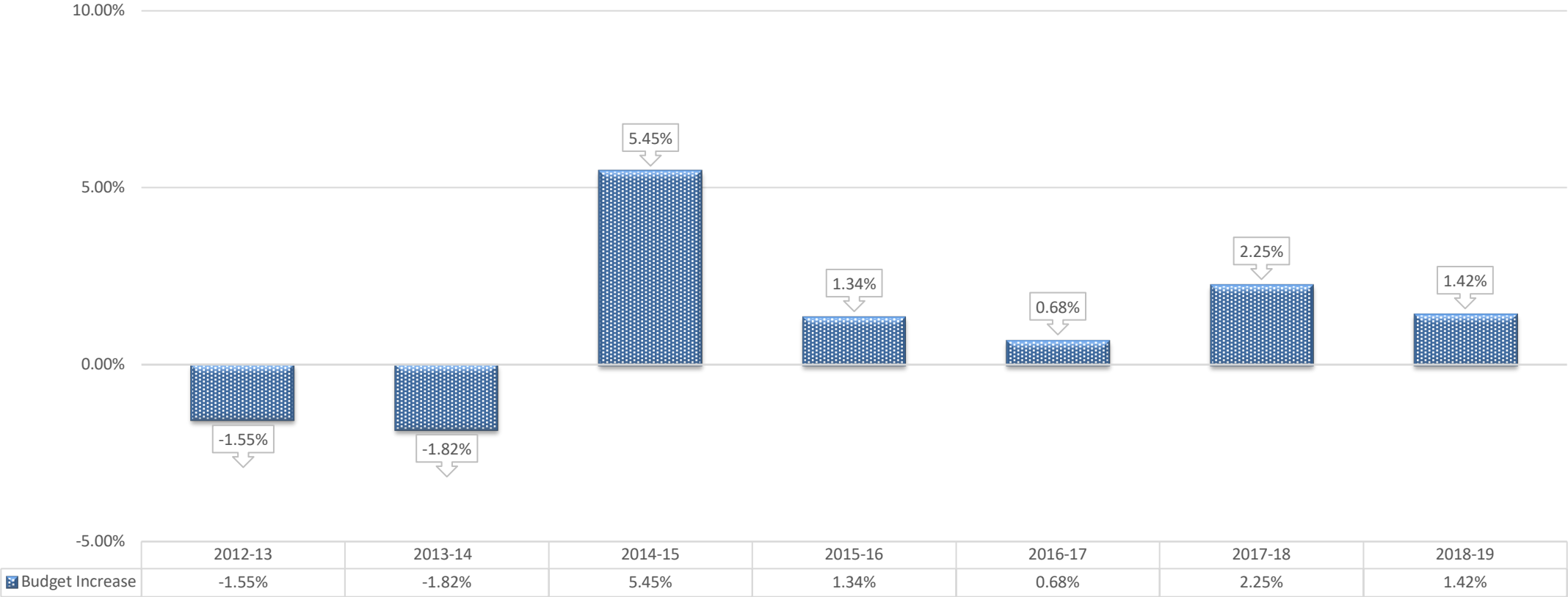
*Budget to Budget Comparison*





# Budget to Budget Change

*Budget to Budget Change*



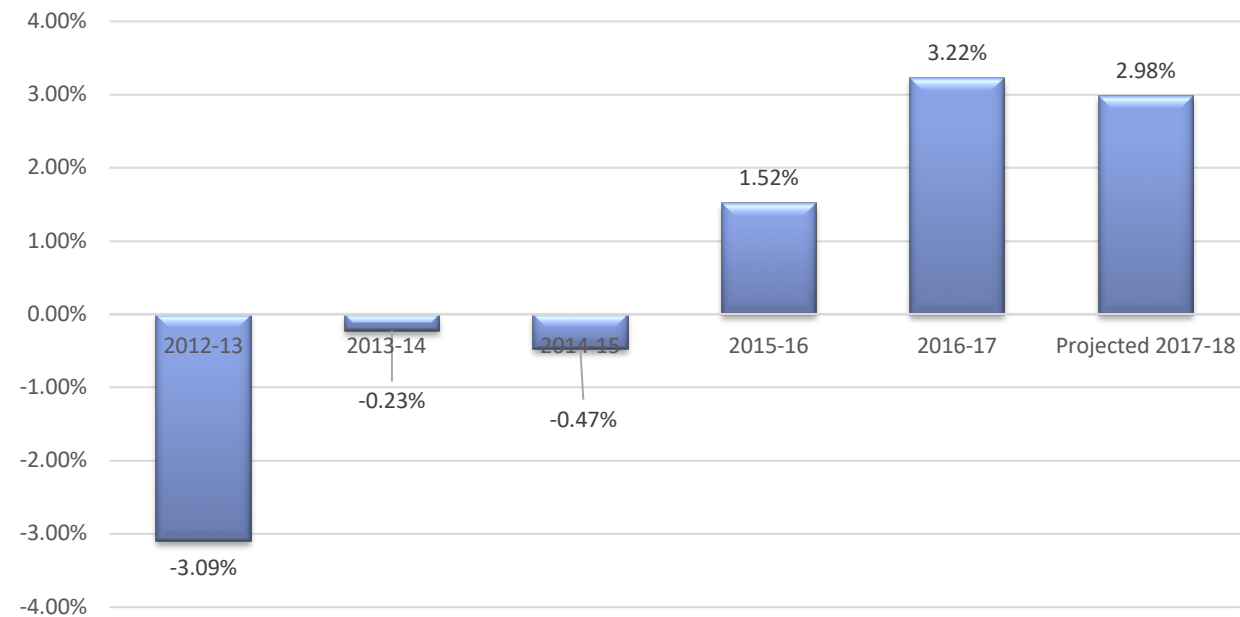


# Tax Levy Limit Calculation

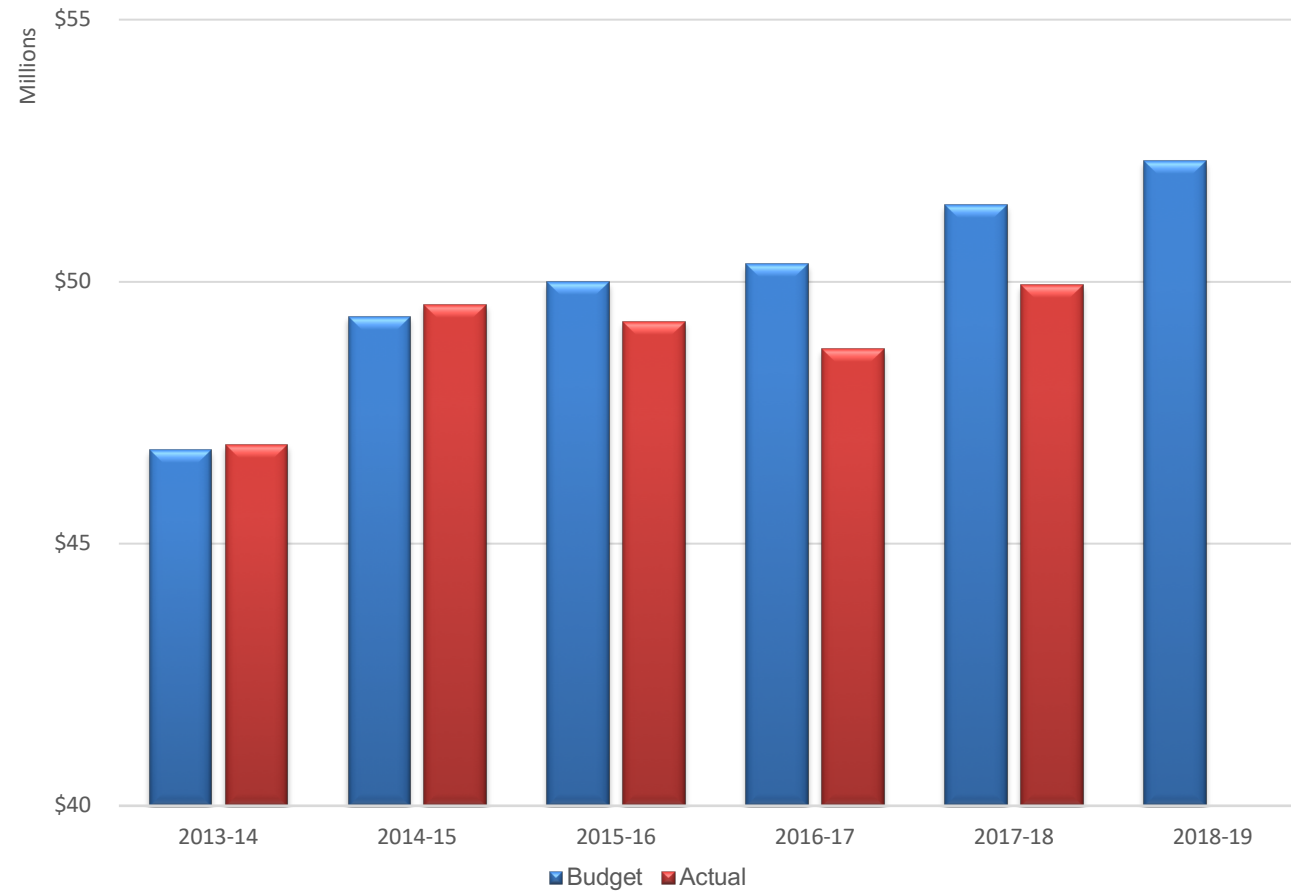
2017-2018 Tax Levy	\$ 40,138,000
Multiply by Tax Base Growth Factor of 1%	\$ -
	<hr/> \$ 40,138,000
	<hr/>
	\$ 40,138,000
Subtract 2017-2018 Capital Exclusions	\$ (2,636,214)
	<hr/> \$ 37,501,786
Multiply by Allowable Levy Growth Factor of 1.02%	\$ 750,036
	<hr/> \$ 38,251,822
	<hr/>
Add 2018-2019 Capital Exclusions	\$ 2,674,466
Maximum Allowable Tax Levy Limit	<hr/> \$ 40,926,288
	<hr/>
Projected 2018-2019 Tax Levy	\$ 40,925,000
Difference between maximum allowable tax levy limit and projected levy	\$ (1,288)
Dollar Increase Over Previous Year	\$ 787,000
Percent Increase Over Previous Year	1.96%



# Percent Variance Budget vs Actual

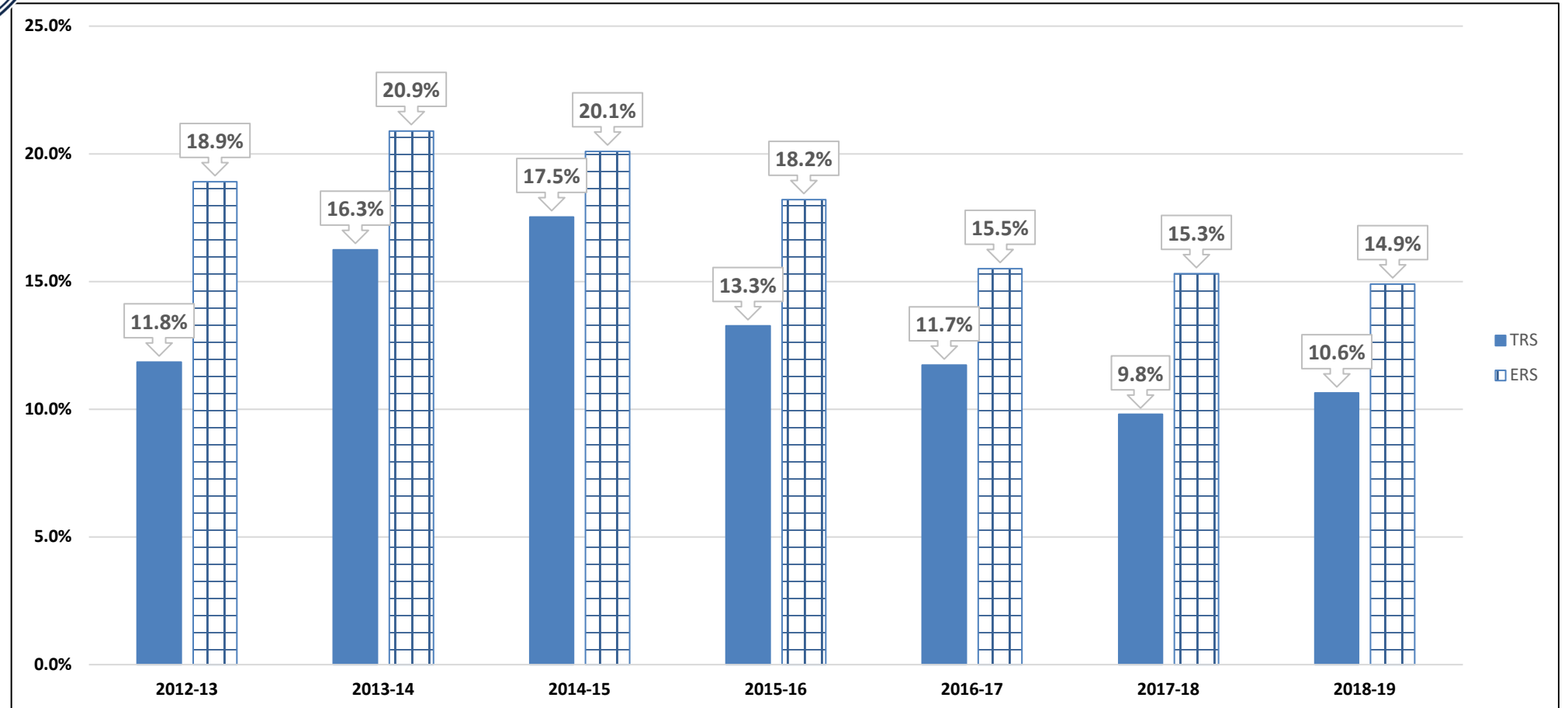


# Budget to Actual Comparison



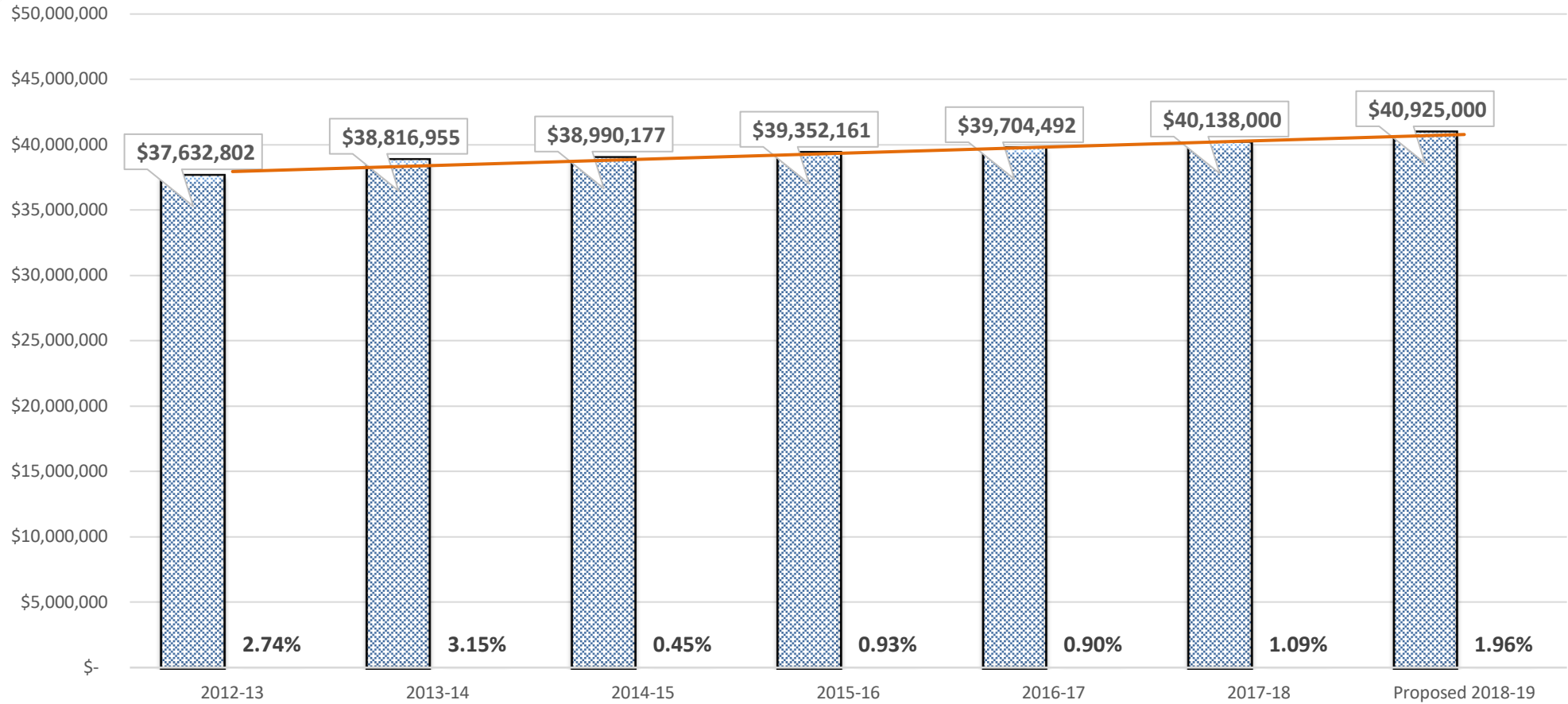


# Historical TRS & ERS Rates





# Tax Levy History





# Fund Balance Projection

General Fund Balance as of 6/30/17 7,063,776.13

Revenues (Estimated) 49,647,993.00  
Expenditures (Estimated) (49,946,772.00)

Excess (Deficiency) (298,779.00)

**Projected General Fund Equity as of 6/30/18** **6,764,997.13**

## Fund Balance Composition:

		<b>GASB 54 CLASSIFICATION</b>
Approp. For Tax Reduction in 2018-19 School Year	825,000.00	<b>ASSIGNED</b>
Tax Certiorari Reserve	3,117,642.23	<b>RESTRICTED</b>
Comp. Absences (Employee Benefit Accrued Liab.) Reserve	314,642.05	<b>RESTRICTED</b>
Retirement Reserve	62,691.36	<b>RESTRICTED</b>
Liability Reserve	120,000.00	<b>RESTRICTED</b>
Reserve for Encumbrances	100,000.00	<b>ASSIGNED</b>
Unappropriated Fund Balance (Unreserved/Undesignated)	<u>2,225,021.49</u>	<b>UNASSIGNED</b>

**Projected General Fund Equity as of 6/30/18** **6,764,997.13**

## Unappropriated Fund Balance (Unreserved/Undesignated)

4.26% of 2018-19 Budget (\$52,196,413) 2,225,021.49  
- Can Retain Up To \$2,089,769.32 (4%) By Law (2,089,769.32)

**BELOW 4%** **135,252.17**



# Tuition Projection

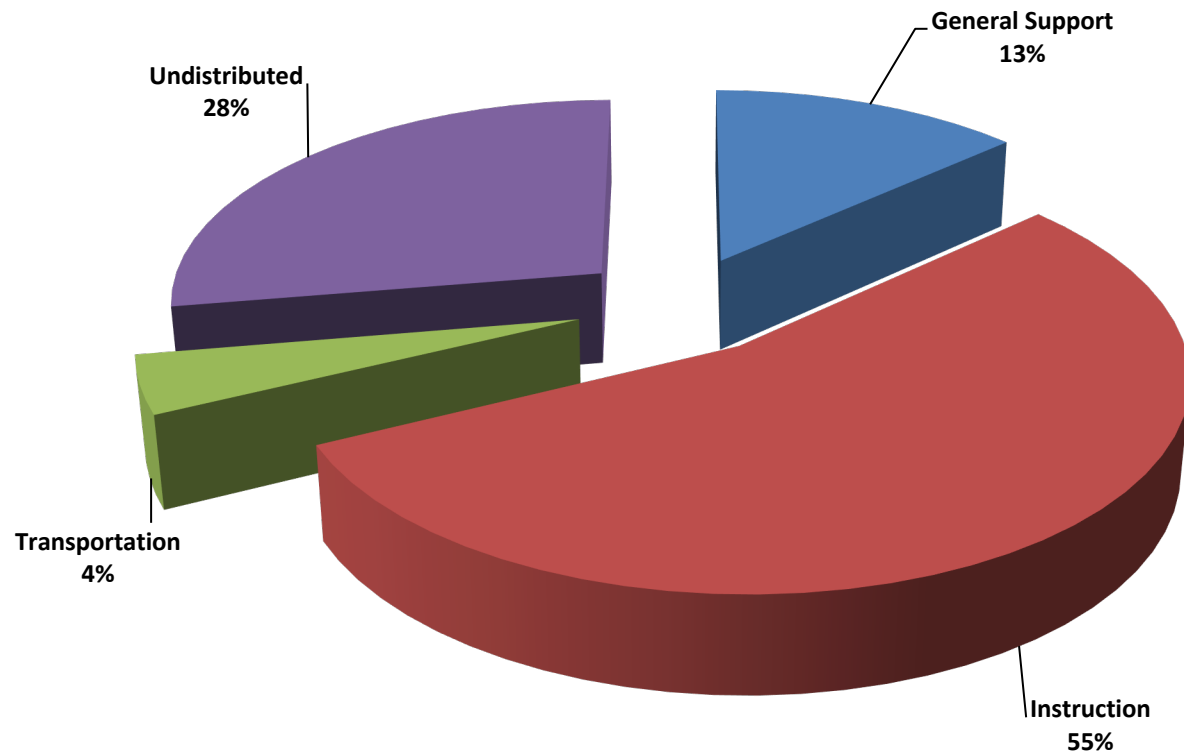
2018-19			
91.000	POCANTICO HILLS	\$	3,708,514
7.000	OTHER SCHOOLS	\$	589,450
7	PARENT PLACED	\$	165,937
<b>105</b>	<b>TOTAL</b>	<b>\$</b>	<b>4,463,901</b>

2018-19			
26	SPECIAL	\$	2,345,468
72	REGULAR	\$	1,952,496
7	PARENT PLACED	\$	165,937
<b>105</b>	<b>TOTAL</b>	<b>\$</b>	<b>4,463,901</b>

2017-18 ADJUSTMENTS			
	POCANTICO HILLS	\$	169,968
	OTHER SCHOOLS	\$	31,465
	PARENT PLACED	\$	6,327
	<b>TOTAL</b>	<b>\$</b>	<b>207,760</b>
	<b>2017-18 GRAND TOTAL</b>	<b>\$</b>	<b>4,671,661</b>



# Major Budget Areas





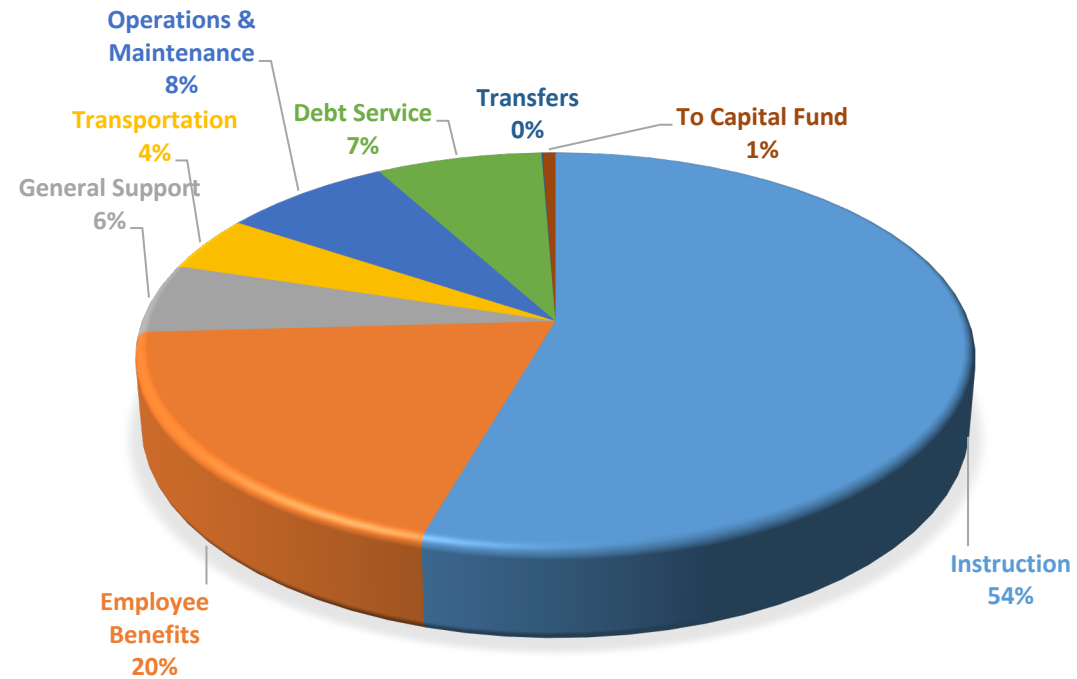
# Expense Category Detail

DESCRIPTION	2017-2018 Budget	2017-2018 Projection	2018-2019 Budget	BtB Change	BtB % Change
<b>Functional Areas</b>					
Board of Education	61,121	37,372	59,421	(1,700)	-2.78%
Central Admin. & Business Office	926,842	838,147	965,040	38,198	4.12%
Legal, Personnel, Public Info.	352,703	349,562	409,048	56,345	15.98%
Auditing & Treasurer	210,157	217,757	217,376	7,219	3.44%
Operations, Maintenance & Security	4,069,732	3,883,931	4,052,781	(16,952)	-1.58%
Central Services	991,624	1,131,131	1,316,018	324,394	32.71%
Curriculum & Instruction	715,652	789,648	741,613	25,961	4.62%
Supervision	1,435,953	1,491,401	1,556,044	120,091	8.43%
Regular Instruction	15,547,912	15,469,386	15,688,793	140,881	1.28%
Special & Occupational Education	4,905,886	4,952,857	5,265,828	359,942	7.58%
Psychological & Social Services	623,191	558,415	568,902	(54,289)	-8.71%
Library & Technology	2,535,681	2,287,592	2,127,197	(408,484)	-16.03%
Guidance/Health Services	1,237,918	1,218,232	1,270,533	32,615	4.68%
Co-Curricular & Athletics	1,116,142	1,158,130	1,149,523	33,380	3.08%
Pupil Transportation	2,239,365	2,167,134	2,350,729	111,364	4.97%
Employee Benefits	10,294,297	9,192,918	10,250,682	(43,615)	-0.53%
Debt Service	3,876,975	3,876,975	3,881,888	4,913	0.13%
Inter-Fund Transfer	25,000	26,184	25,000	-	0.00%
Transfer to Capital	300,000	300,000	300,000	-	
<b>TOTAL EXPENDITURES</b>	<b>51,466,151</b>	<b>49,946,772</b>	<b>52,196,413</b>	<b>730,262</b>	<b>1.42%</b>





# Expenditures





# Revenue Components

## 2017-18 BUDGET SUMMARY

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

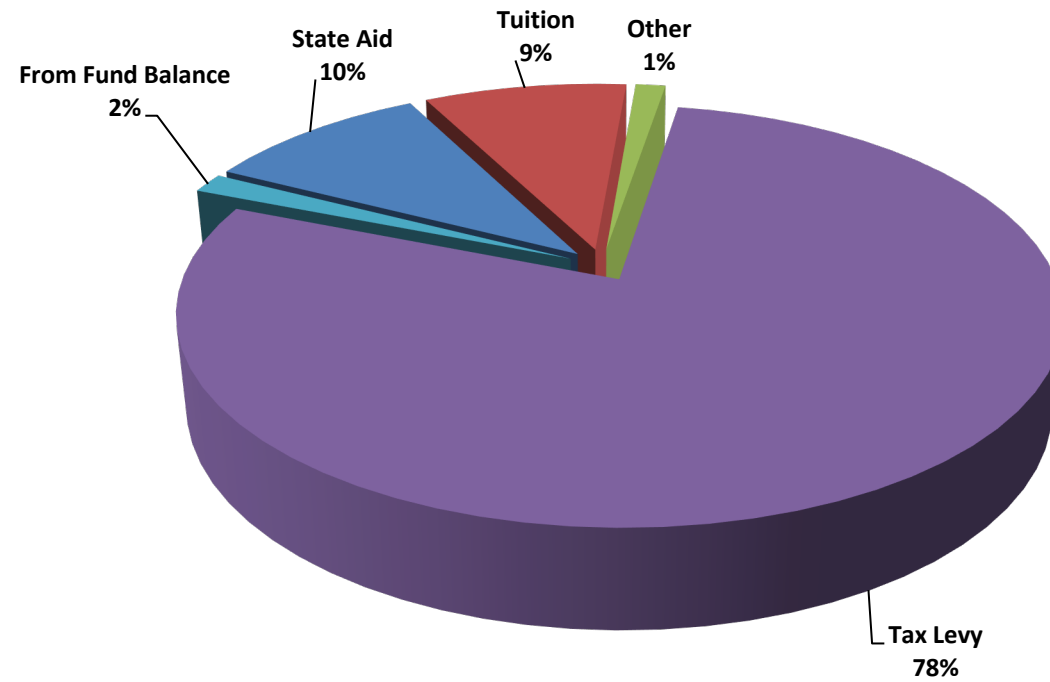


# Revenue Detail

<b>DESCRIPTION</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Projection</b>	<b>2018-2019 Budget</b>	<b>BtB Change</b>	<b>BtB % Change</b>
Real Property Taxes	40,138,000	40,142,020	40,925,000	787,000	1.96%
Nonproperty Tax Distrib-Sales Tax	411,967	447,490	411,967	-	0.00%
Other Day School Tuition	151,145	144,577	172,264	21,119	13.97%
Student Fees - Parking	16,350	31,443	16,350	-	
Athletic Fees	20,102		17,168	(2,934)	-14.60%
Day School Tuition	3,359,468	2,814,485	4,499,397	1,139,929	33.93%
Interest & Earnings	13,715	66,275	43,715	30,000	218.74%
Rental of Buildings/Fields	148,332	73,255	81,743	(66,589)	-44.89%
Refund of Prior Yrs Exp-BOCES	50,000	73,000	50,000	-	
Refund of Prior Yrs Exp-Other	20,000	62,775	20,000	-	
Other Unclassified Revenues	1,500	24,658	1,500	-	
E-Rate Reimbursement	57,000	12,398	20,000	(37,000)	-64.91%
Field Trips/Arts & Education	24,000	22,819	24,000	-	
State Aid	5,472,438	5,577,663	5,088,309	(384,129)	-7.02%
Interfund Transfer for Debt Service	155,135	155,135		(155,135)	-100.00%
Applied Fund Balance	<u>1,427,000</u>	<u>1,427,000</u>	<u>825,000</u>	<u>(602,000)</u>	<u>-42.19%</u>
	<b>51,466,151</b>	<b>51,074,993</b>	<b>52,196,413</b>	<b>730,262</b>	<b>1.42%</b>

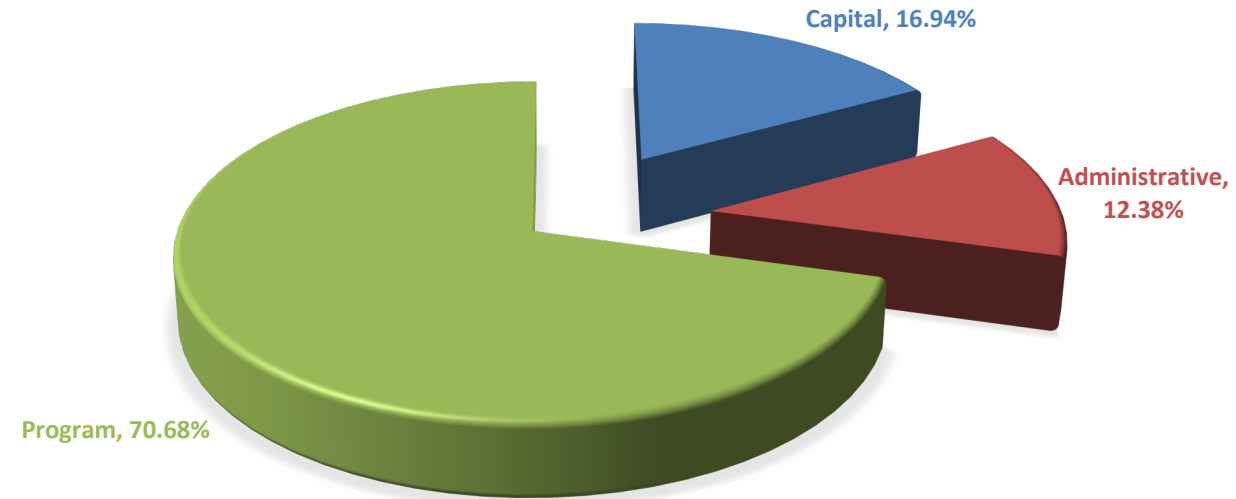


# Revenues





# Component Budget





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
<b>TOTAL BUDGET</b>		<b>52,196,413</b>	<b>6,461,763</b>	<b>36,892,041</b>	<b>8,842,610</b>
			12.38%	70.68%	16.94%



# Historical Reserves

						Projected
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Tax Certiorari Reserve	2,048,801	1,566,611	1,423,150	1,951,374	2,655,322	3,117,642
Employee Benefit Accrued Liability Reserve	136,675	277,890	260,119	224,287	428,012	314,642
Liability & Casualty Claims Reserve					120,000	120,000
Property Loss Reserve	1,255,009	695,105	0	0	0	0
NYS Employees' Retirement Reserve	451,596	279,478	257,231	62,637	62,691	62,691
Reserve for Encumbrances	<u>130,128</u>	<u>33,440</u>	<u>118,799</u>	<u>357,038</u>	<u>342,472</u>	<u>100,000</u>
<b>Total Assigned and Restricted Reserves</b>	<b>4,022,209</b>	<b>2,852,524</b>	<b>2,059,299</b>	<b>2,595,336</b>	<b>3,608,497</b>	<b>3,714,975</b>
Unassigned Fund Balance	1,805,202	1,978,628	1,792,144	1,927,638	2,028,279	2,089,769
Assigned for Tax Reduction	<u>125,000</u>	<u>1,725,000</u>	<u>1,138,588</u>	<u>730,000</u>	<u>1,427,000</u>	<u>825,000</u>
<b>Ending Fund Balance</b>	<b>5,952,411</b>	<b>6,556,152</b>	<b>4,990,031</b>	<b>5,252,974</b>	<b>7,063,776</b>	<b>6,629,744</b>



# Budget Calendar

January 11 <sup>th</sup>	Preliminary Budget Discussion
January 25 <sup>th</sup>	Special Education & Athletics
February 8 <sup>th</sup>	School Programs & Technology
February 28 <sup>th</sup>	Superintendent's Proposed Budget
March 8 <sup>th</sup>	Budget Work Shop
March 15 <sup>th</sup>	Budget Work Session
March 29 <sup>th</sup>	Budget Work Session
April 12 <sup>th</sup>	Budget Work Session & Adoption
May 15 <sup>th</sup>	Budget Vote





*Questions?*