

“Every student, every day...”



Superintendent's Proposed Budget

April 18, 2019

Dr. James Kaishian, Superintendent of Schools

Ms. Kathleen Ryan, Interim 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***

- *Rigorous professional standards*
- *Student engagement*
- *Academic opportunities and supports*
- *Student social and emotional well-being*
- *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 assessments
- Lab Assistants Program
- Community Service Program

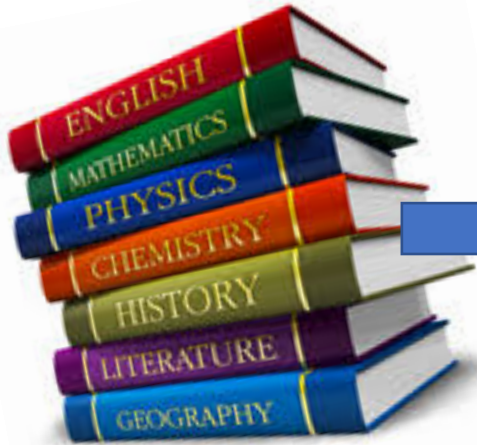


Educational Priorities

1. Continue ongoing Professional Development
 - Student-centered and technology-infused classroom learning
 - Using data to inform instruction
 - Personalized, authentic and computer-based assessments
 - Improve K-5 literacy and writing skills
2. Increase STEAM integration and Computer Science access and offerings K-12
 - Development of Maker Space and coding opportunities at Todd and Middle School
 - Integration of computational and coding concepts into the K-12 continuum
 - Co-curricular coding, innovation and engineering activities K-12
3. Promotion of the social and emotional well-being of students
 - Identifying and supporting struggling students
 - Connecting students and families with school and clinical resources
 - Continued development of school safety protocols and emergency plans
 - Collaboration with health and law enforcement agencies



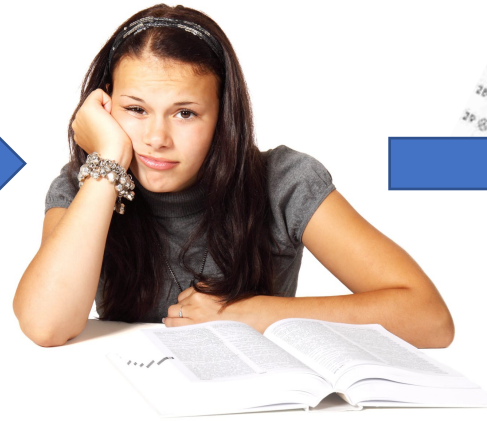
Traditional Classroom Instruction



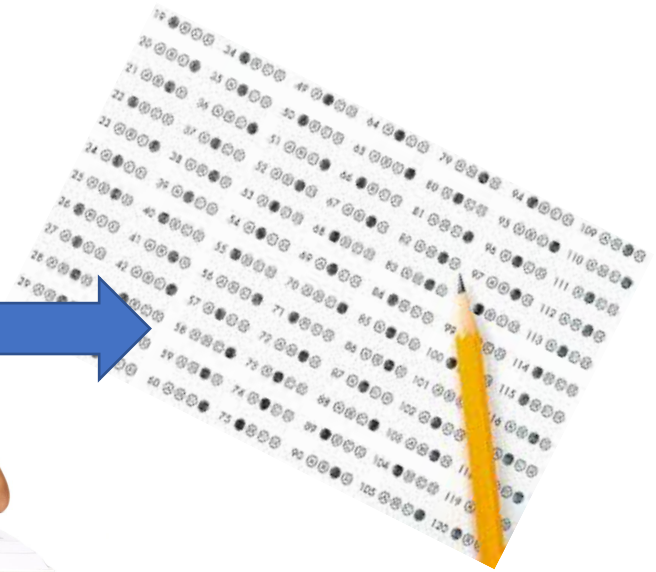
Content Driven



Teacher Directed



Passive Learning



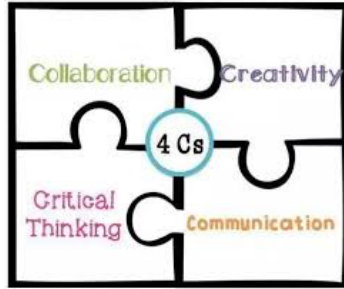
Standardized tests



Learner Active Student Engagement



Problem Based



Skills Driven



Teacher Facilitated



Learner Active



Authentic



Accomplishments

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
 - ✓ Improve building coverage of HS/MS PA system (*in process*)
 - ✓ Emergency lighting
3. Review of District Office systems:
 - ✓ Frontline
 - Aesop
 - ✓ nVision

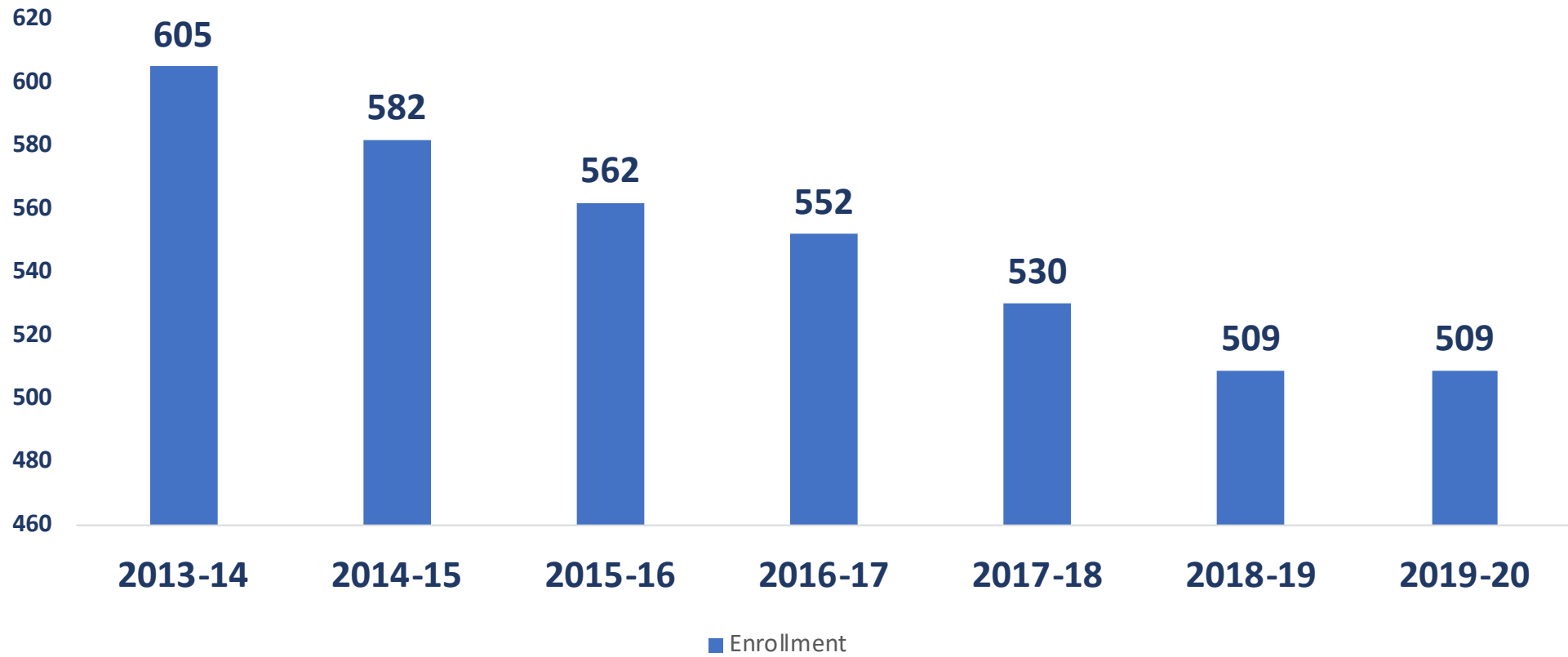


Major Drivers for 2019-20

- Salaries and Benefits
- Custodial and Security
- Clinical/Counseling support
- Increased administrative support for CASSTLE, and tuition-based programs
- Reduction in core class sizes in 7th and 8th Grades
- Introducing ICT supported core courses in the High School
- Reduction in 2019-2020 projected High School tuition revenue
- Reduction of NYS State Aid Support

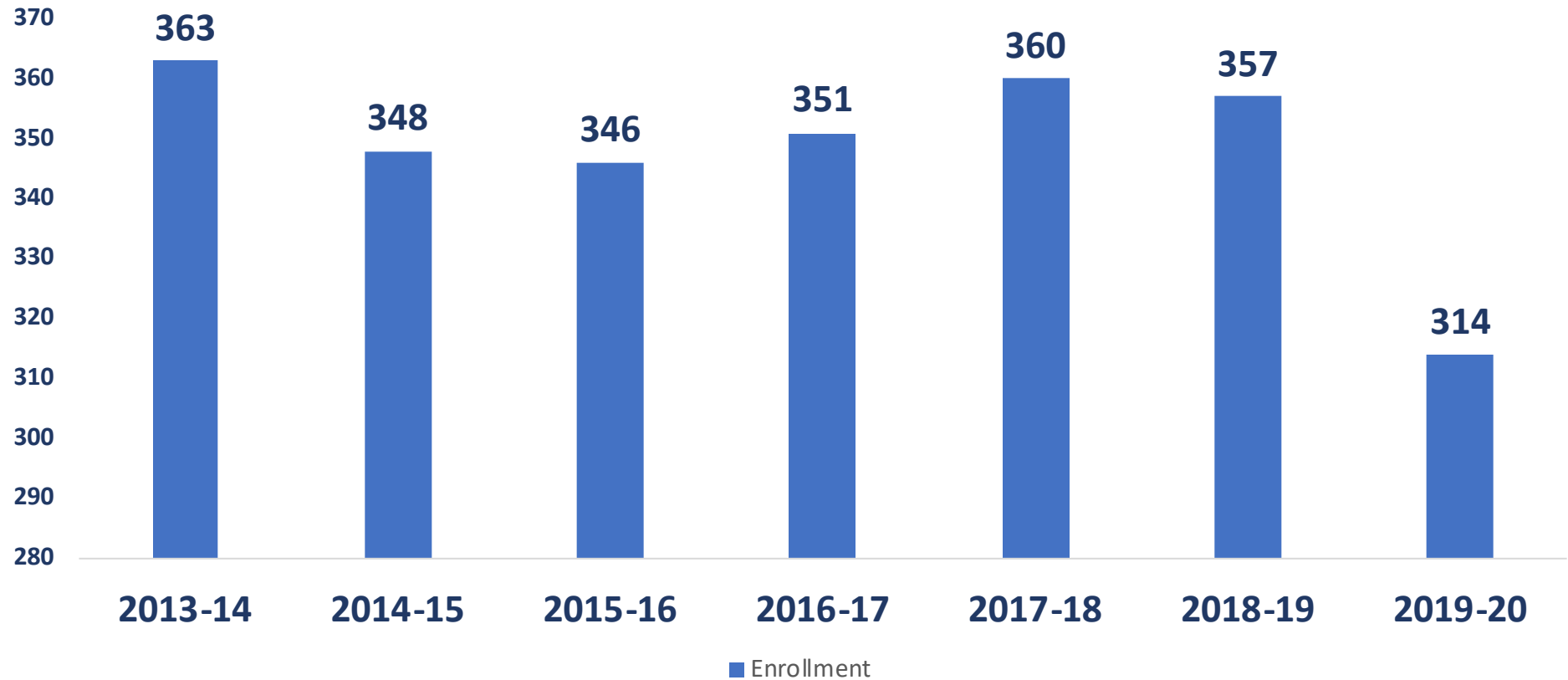


Todd Enrollment



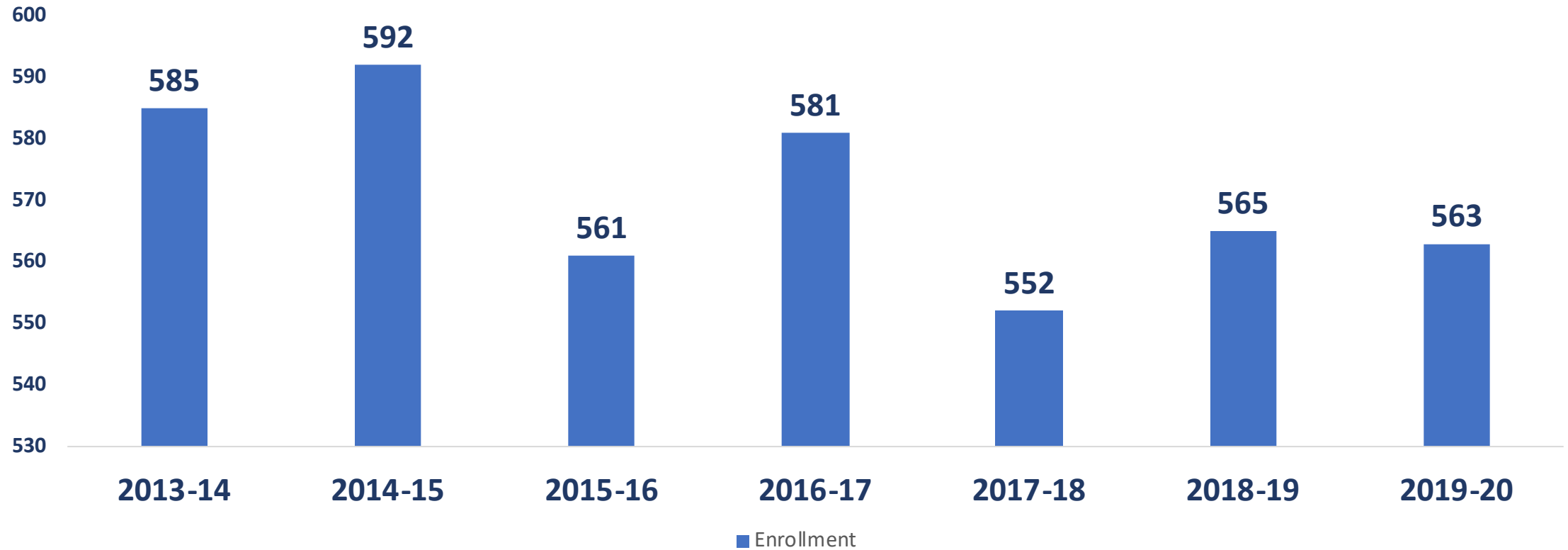


Middle School Enrollment



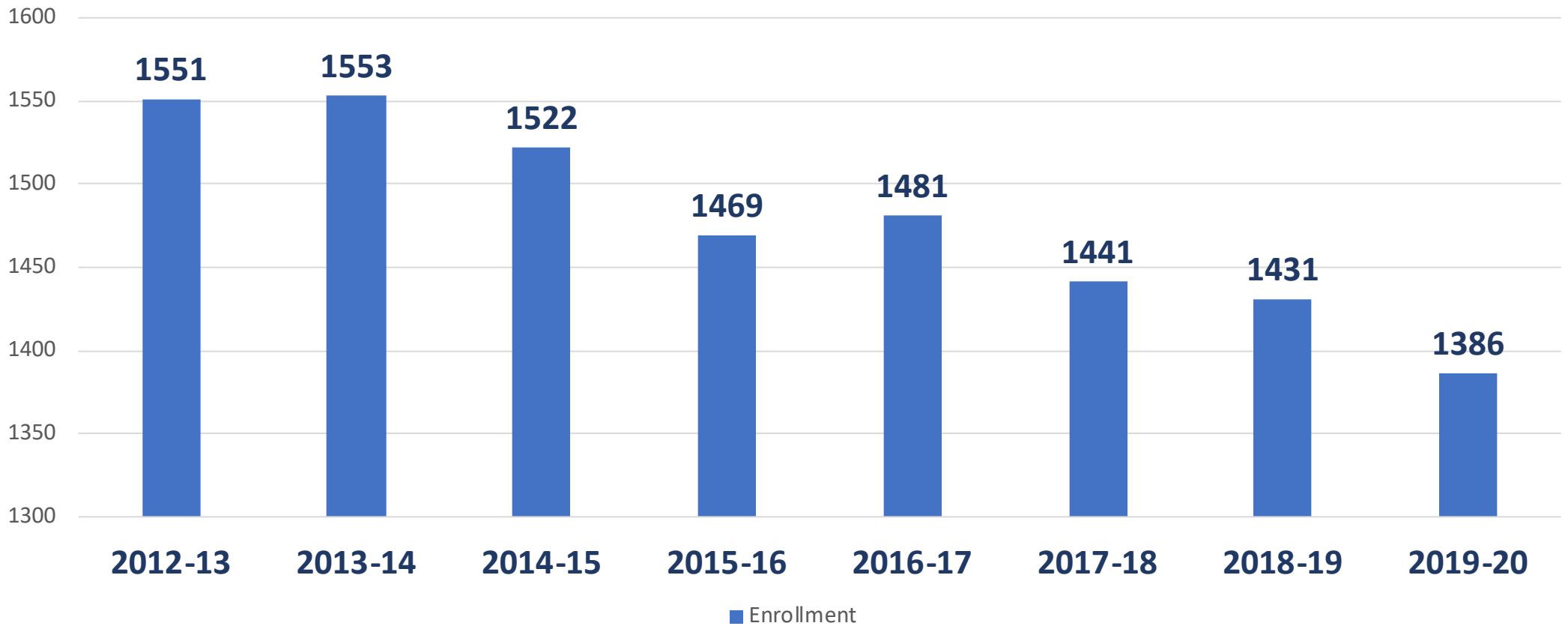


High School Enrollment





District Enrollment





Budget at-a-Glance

Current Budget 2018-19	\$52,196,413
Proposed Budget 2019-20	\$52,690,000
Proposed Budget Increase	\$493,587
Proposed Budget Change %	0.95%
2018-19 Tax Levy	\$40,821,770
2019-20 Proposed Tax Levy	\$41,920,000
Levy to Levy Increase	\$1,098,230
Percentage Change	2.69%



Staffing Changes

	<u>Projected Enrollment Change</u>	<u>Staffing Change</u>
Todd Elementary	0	(1.3) FTE Teacher (1.0) FTE Teaching Asst.
Briarcliff Middle School	(43)	(1.9) FTE Teacher
Briarcliff High School	1*	1.0 Asst. Principal** 0.9 FTE Teacher (Spec. Ed) 0.1 FTE Computer Sci. 2.0 Teacher Assistants**
District	(42*)	(1.0) Central Office Staff (1.0) Custodial Staff

* Does not include potential OD placements

**Added in 2018-19



Staffing Changes

Category	2018-19	2019-20	Differential +/-
Teachers	150	148.1	-1.9
Teach Assist	48	46	-2.0
Admin	11	11	0
Cent Office	8	6.5	-1.5
Facilities	18	17	-1.0
DW Clerical	10	10	0
Technology	7	7	0
Campus Monitors	9	9	0
Lunch Monitors (3h/day)	12	12	0
Health	3	3	0
Grand Total	276	269.6	-6.4



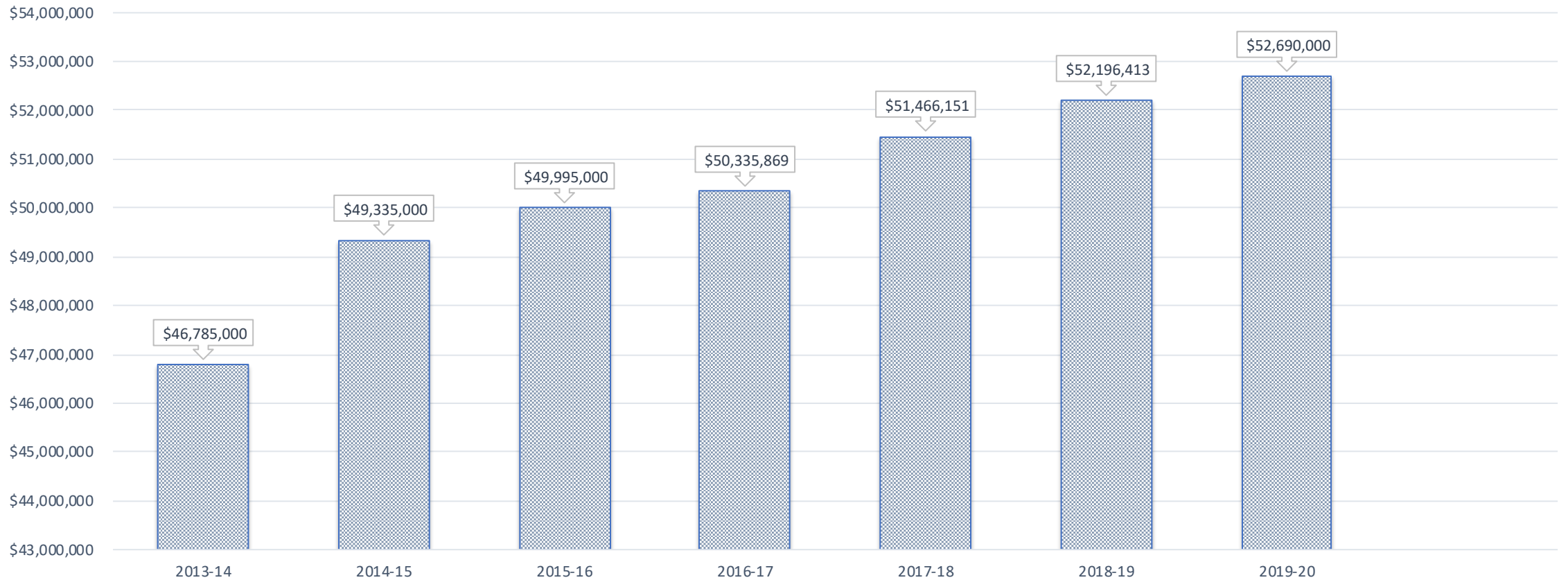
Expense Category Detail

PROGRAM APPROPRIATION BUDGET		2018/19 BUDGET	2019/20 PROPOSED BUDGET	BUDGET-TO BUDGET	% CHANGE	2018/19 Projected Exp	Proposed Budget vs Projected	% Change
BOARD OF EDUCATION		59,421	69,500	10,079	17%	55,311	14,189	26%
CENTRAL ADMIN & BUSINESS OFFICE		965,040	993,900	28,860	3%	924,954	68,946	7%
AUDITING & TREASURER		217,376	224,700	7,324	3%	230,761	(6,061)	-3%
LEGAL, PERSONNEL & PUBLIC INFO		409,048	372,200	(36,848)	-9%	339,423	32,777	10%
OPERATIONS, MAINT & SECURITY		4,052,781	3,887,200	(165,581)	-4%	3,805,094	82,106	2%
CENTRAL SERVICES & BOCES ADMIN		1,316,018	1,347,400	31,382	2%	1,256,225	91,175	7%
CURRICULUM & INSTRUCTION		741,613	528,800	(212,813)	-29%	724,700	(195,900)	-27%
INSTRUCTIONAL SUPERVISION		1,556,043	1,760,500	204,457	13%	1,627,430	133,070	8%
REGULAR INSTRUCTION		15,688,792	16,155,700	466,908	3%	15,767,262	388,438	2%
SPECIAL & OCCUPATIONAL EDUCATION		5,265,828	5,184,300	(81,528)	-2%	5,063,428	120,872	2%
LIBRARY & TECHNOLOGY		2,127,197	1,957,800	(169,397)	-8%	2,077,615	(119,815)	-6%
GUIDANCE & HEALTH SERVICES		1,270,533	1,247,400	(23,133)	-2%	1,230,365	17,035	1%
PSYCHOLOGICAL & SOCIAL SERVICES		568,902	581,500	12,598	2%	570,404	11,096	2%
CO-CURRIC & ATHLETICS		1,149,523	1,312,400	162,877	14%	1,210,481	101,919	8%
PUPIL TRANSPORTATION		2,350,729	2,394,600	43,871	2%	2,313,723	80,877	3%
EMPLOYEE BENEFITS		10,250,682	10,203,900	(46,782)	0%	9,795,076	408,824	4%
DEBT SERVICE		3,881,888	4,108,200	226,312	6%	3,941,154	167,046	4%
INTERFUND TRANSFERS		25,000	60,000	35,000	140%	66,595	(6,595)	-10%
TRANSFER TO CAPITAL		300,000	300,000	-	0%	300,000	-	0%
		\$ 52,196,414	\$ 52,690,000	\$ 493,586	0.95%	\$ 51,300,000	\$ 1,390,000	44%



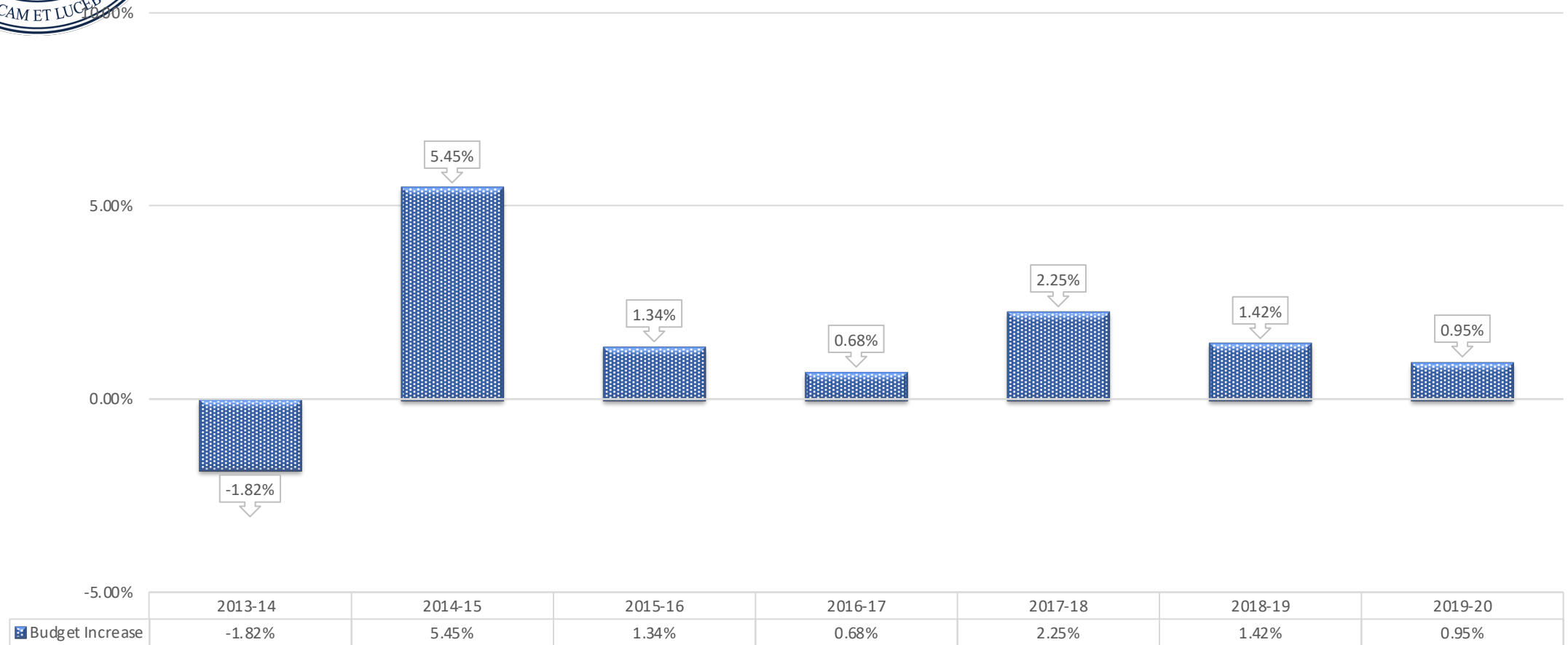
Budget to Budget Comparison

Budget to Budget Comparison



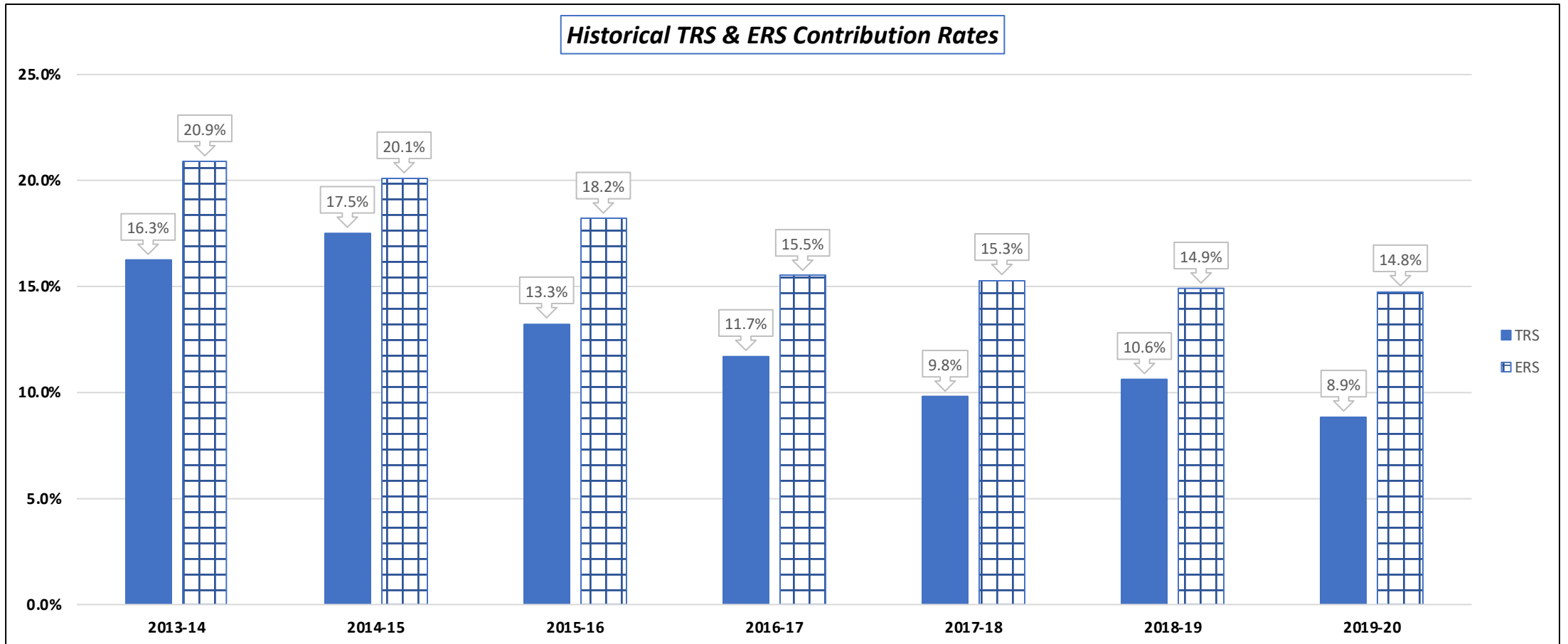


Budget-to-Budget Change



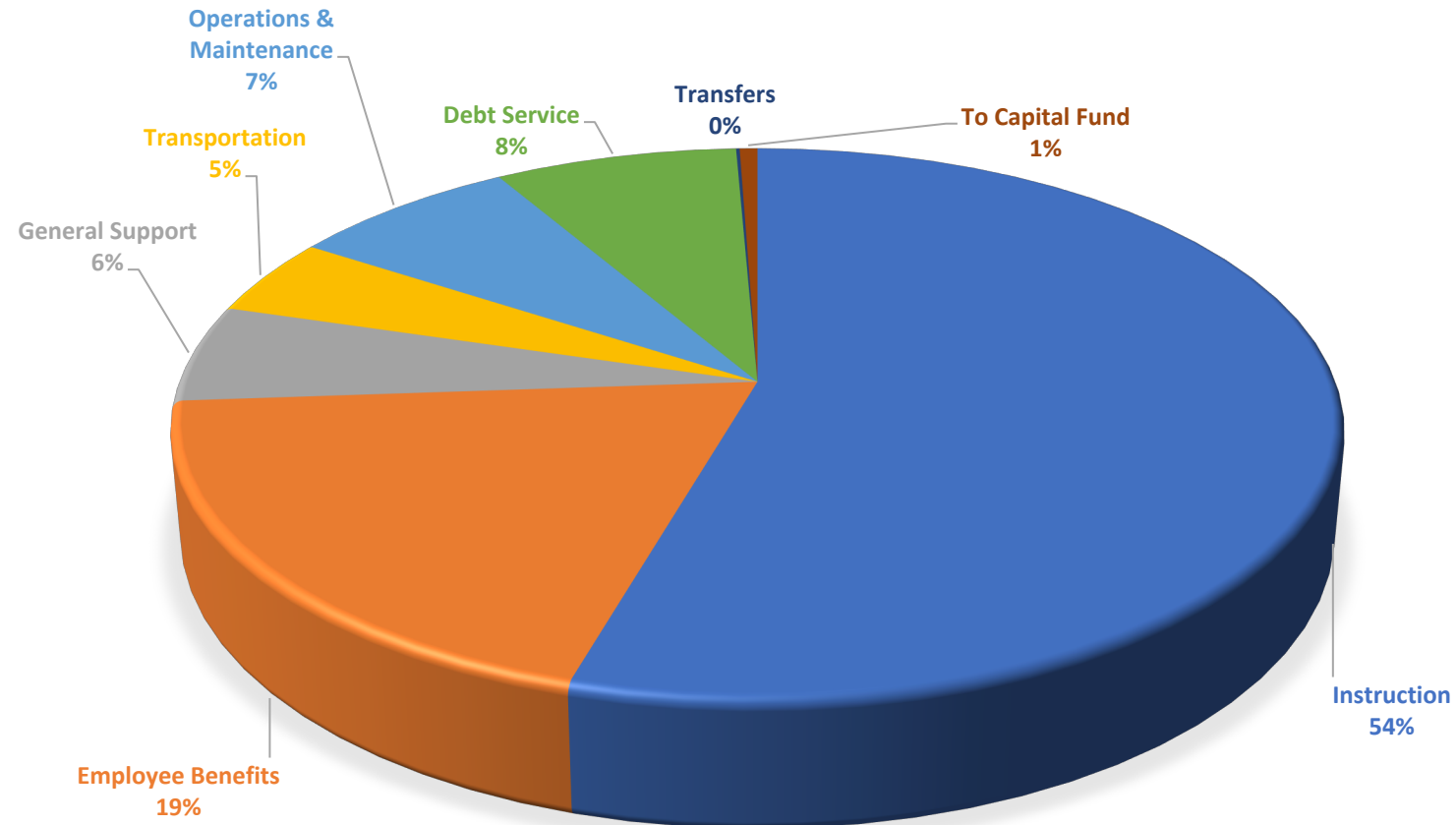


Historical TRS & ERS Rates





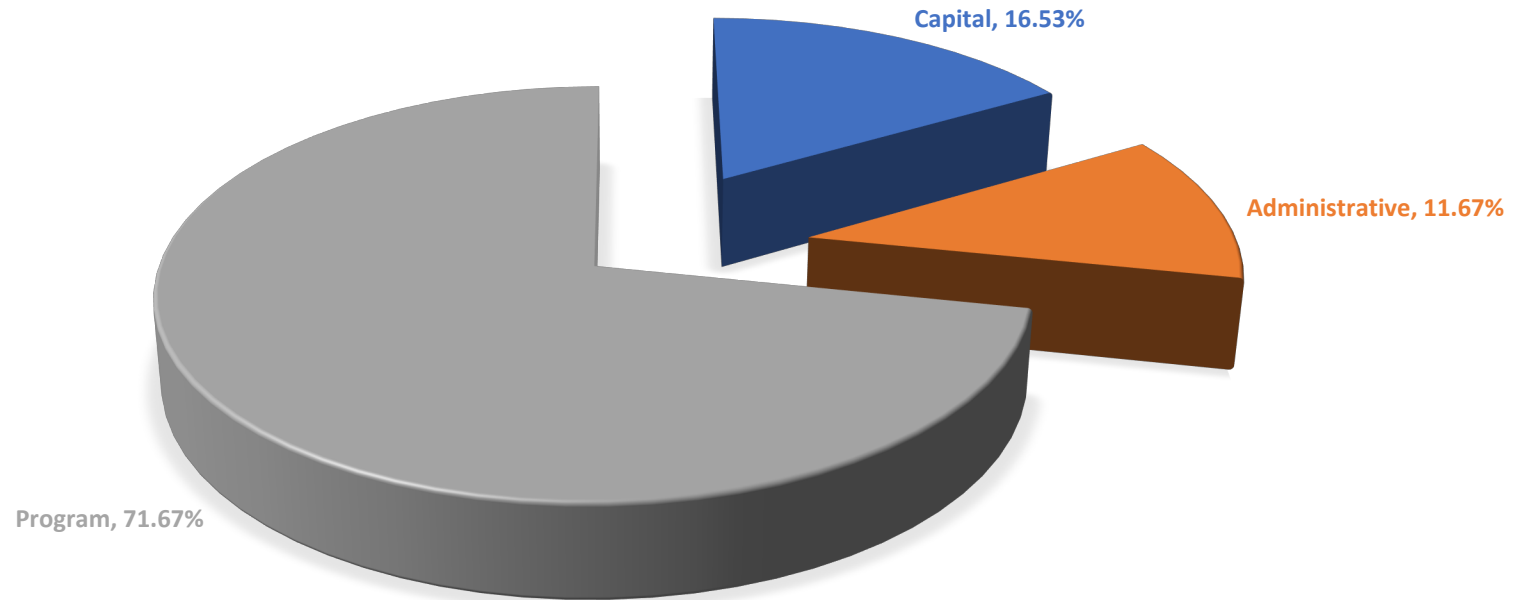
Proposed 2019-20 Expenditures





Three-Part Budget

2019-20 COMPONENT BUDGET





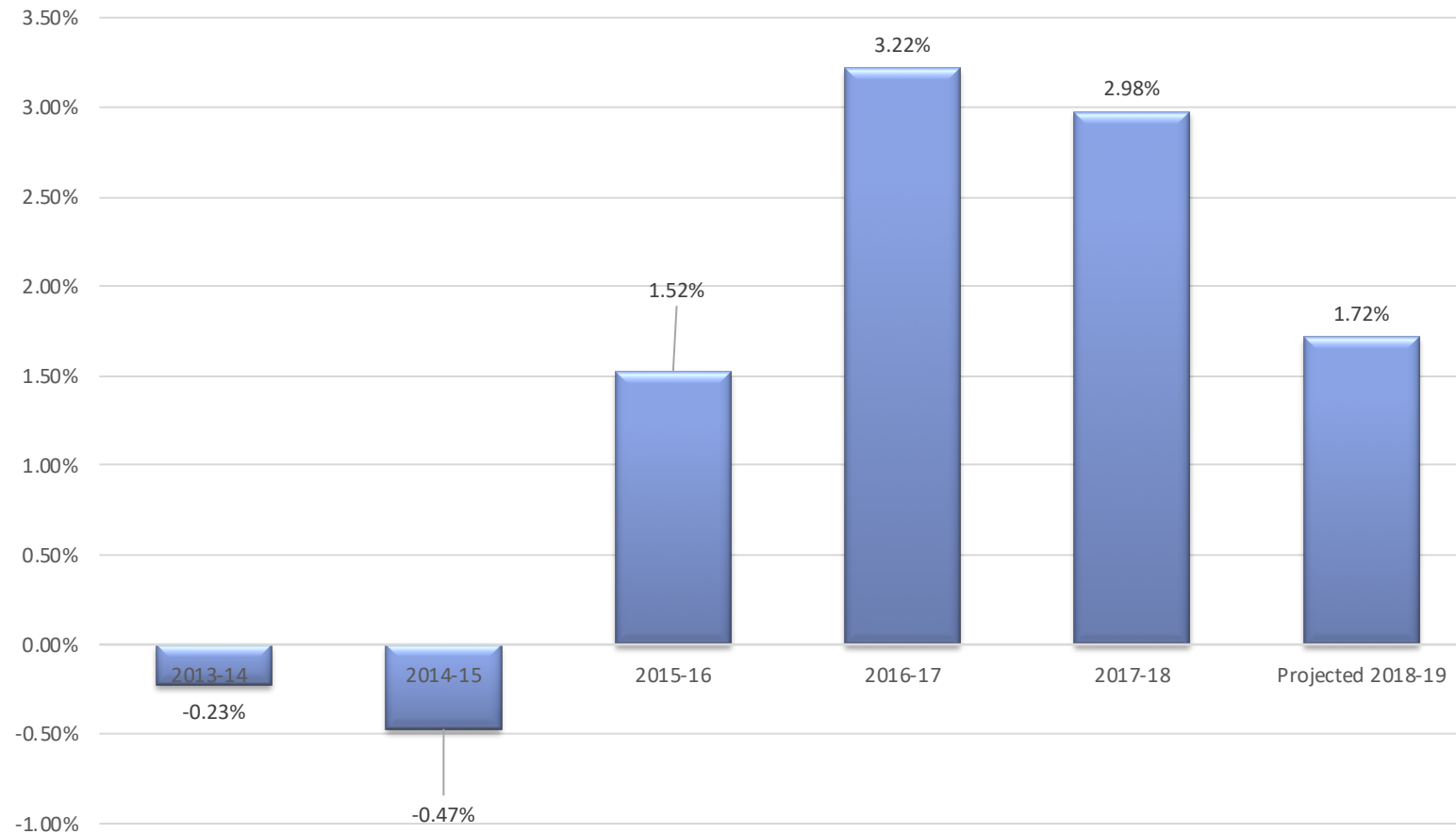
THREE-PART COMPONENT BUDGET			2019-20		
FUNCTION	CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1010	69,500	69,500		
Central Administration	1299	397,600	397,600		
Finance	1399	821,000	224,700		
Legal Services	1420	142,000	142,000		
Personnel	1430	126,300	126,300		
Public Information	1480	99,700	99,700		
Security	1622	123,000	123,000		
Other Central Services	1699	1,351,600	1,351,600		
Curriculum Dev. & Sup.	2010	528,800	528,800		
Supervision Reg. School	2099	1,760,500	1,760,500		
Debt Service	9898	4,108,200			4,108,200
Transfer to Capital	9950.9	300,000			300,000
Operations Of Plant	1620	2,502,100			2,502,100
Maintenance of Plant	1621	1,262,100			1,262,100
Judgements & Claims	1930	25,000			25,000
Instruction (Net of supervision)	2999	26,414,100		26,414,100	
Transportation	5599	2,394,600		2,394,600	
Other Transfers	9901	60,000		60,000	
Employee Benefits	9098	10,203,900	1,326,507	8,367,198	510,195
TOTAL BUDGET		52,690,000	6,150,207	37,235,898	8,707,595
			11.67%	71.67%	16.53%



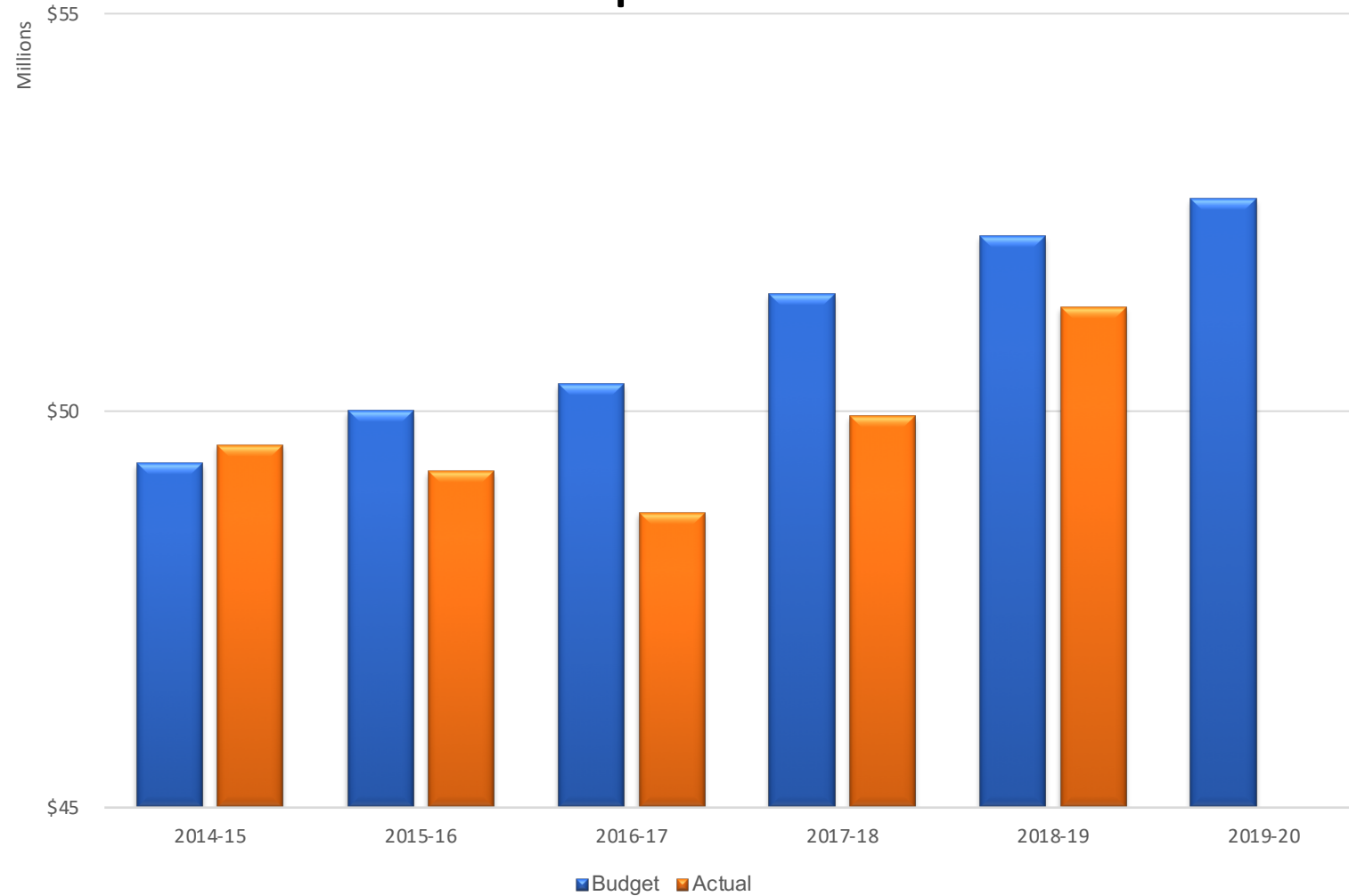
Tax Levy Limit Calculation

Prior Year Tax Levy		\$	40,821,770	
Multiplied by the Tax Base Growth Factor	X		1.0020	
		\$	40,903,414	
Add: Prior Year Pilot Payments	+	\$	-	
		\$	40,903,414	
Subtract: Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$	2,674,466	
Resulting Adjusted Prior Year Tax Levy		\$	38,228,948	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X		1.0200	
Resulting Tax Levy Limit before exemptions		\$	38,993,527	
Subtract: Coming Year Pilot Payments	-	\$	-	
Add Coming School Year Exemptions:				
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$	2,929,272	
ERS Exemption Estimate does not exceed +2%	+	\$	-	
TRS Exemption - Est. rates do not exceed +2%	+	\$	-	
Maximum Allowable Tax Levy		\$	<u>41,922,799</u>	Allowable Increase
Change		\$	1,101,029	2.697%

Percent Variance Budget vs Actual

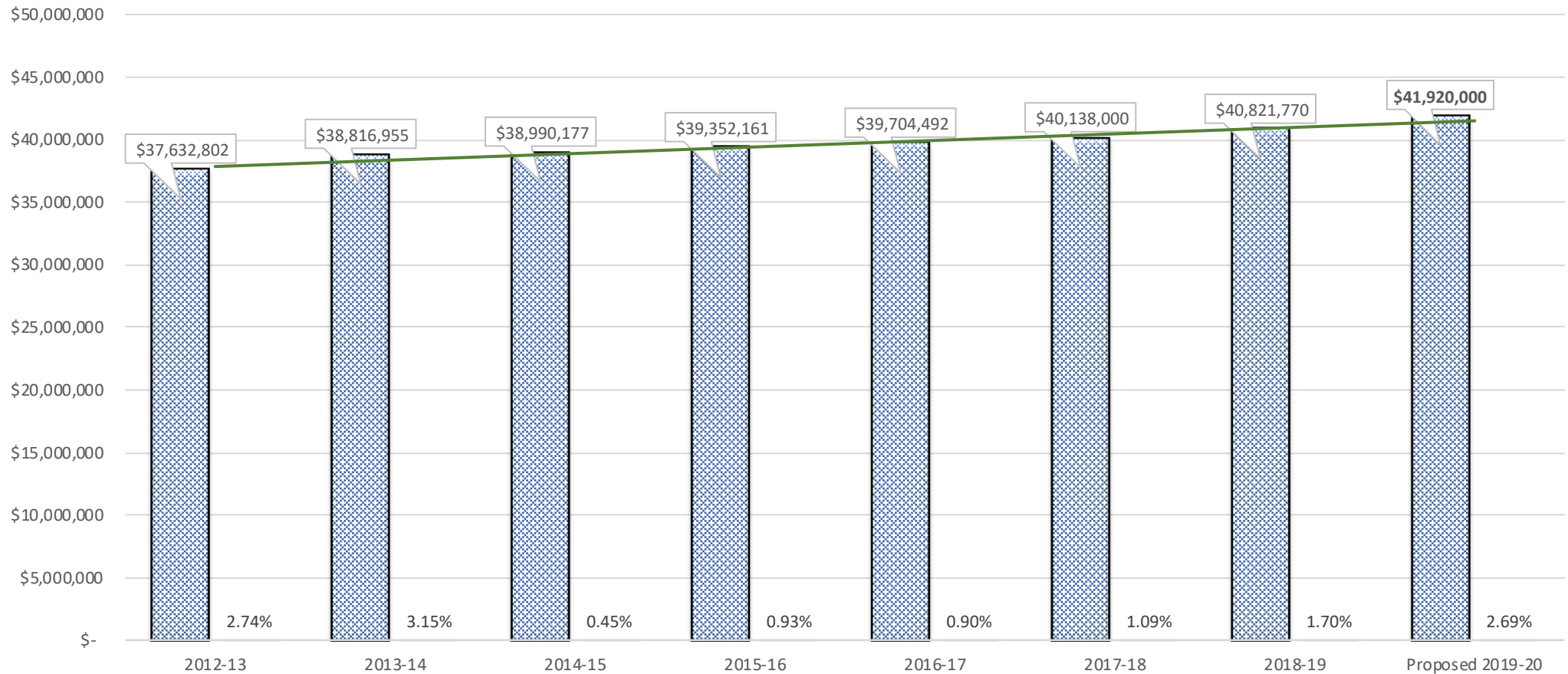


Budget to Actual Comparison





Tax Levy History





Tuition Projection

2019-20 PROJECTED TUITION REVENUE

2019-20			
74.000	POCANTICO HILLS	\$	2,966,349
10.000	OTHER SCHOOLS	\$	704,178
12.000	PARENT PLACED	\$	291,462
96.000	TOTAL	\$	3,961,989

2019-20			
26.000	SPECIAL	\$	2,011,683
58.000	REGULAR	\$	1,658,844
12.000	PARENT PLACED	\$	291,462
96.000	TOTAL	\$	3,961,989

2018-19 ADJUSTMENTS			
	POCANTICO HILLS	\$	(40,677)
	OTHER SCHOOLS	\$	(39,034)
	PARENT PLACED	\$	13,687
	TOTAL	\$	(66,024)

2019-20 GRAND TOTAL	\$	3,895,965
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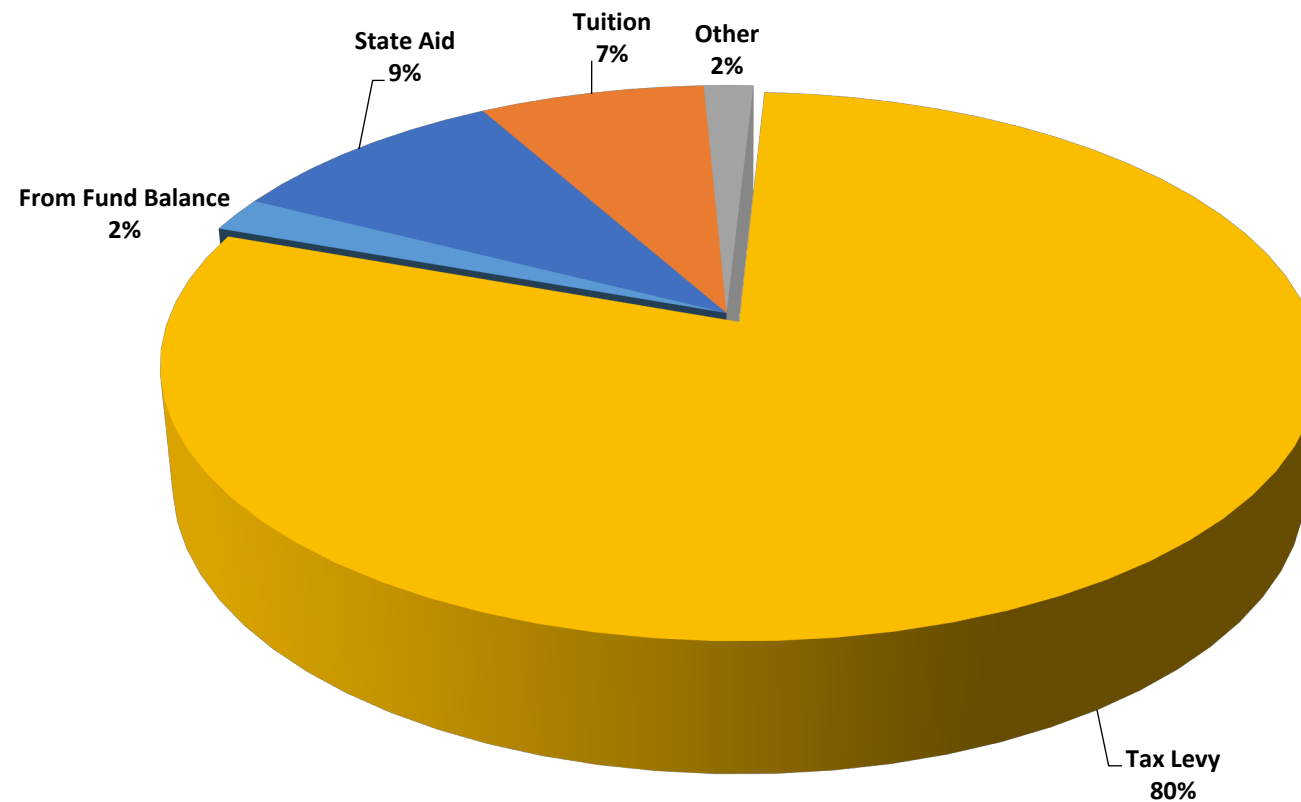


Revenue Detail

	2018-19	2018-19	2019-20	B-TO-B \$	B-TO-B %
DESCRIPTION	REVISED BUDGET	PROJECTED	BUDGET	CHANGE	CHANGE
REAL PROPERTY TAXES	40,821,770	40,813,975	41,920,000	1,098,230	2.69%
Other Day School Tuition	172,264	245,648	291,462	119,198	69.19%
Day School Tuition	<u>4,499,497</u>	<u>4,845,556</u>	<u>3,604,503</u>	<u>(894,994)</u>	<u>-19.89%</u>
TOTAL TUITION	4,671,761	5,091,204	3,895,965	(775,796)	-16.61%
Nonproperty Tax Distrib-Sales Tax	411,967	459,000	440,000	28,033	6.80%
Student Fees - Parking	33,518	13,725	13,800	(19,718)	-58.83%
Athletic Fees	17,168	21,611	17,000	(168)	-0.98%
Interest & Earnings	43,715	93,265	96,000	52,285	119.60%
Rental of Buildings	81,743	95,848	80,800	(943)	-1.15%
Field Trips/Arts & Education	24,000	25,620	29,935	5,935	24.73%
E-Rate Reimbursement	20,000	754	60,000	40,000	200.00%
Refund of Prior Year's Expense	50,000	112,014	80,000	30,000	60.00%
STATE AID	5,088,309	5,350,728	4,930,500	(157,809)	-3.10%
Other Unclassified Revenues	<u>4,232</u>	<u>89,694</u>	<u>35,700</u>	<u>31,881</u>	<u>834.80%</u>
TOTAL NON-TAX REVENUES	10,446,000	11,353,463	9,679,700	(766,713)	-7.34%
APPLY FUND BALANCE TO LOWER TAXES	<u>928,230</u>	<u>0</u>	<u>1,090,300</u>	<u>162,070</u>	<u>17.46%</u>
TOTAL REVENUE	52,196,413	52,167,438	52,690,000	493,587	0.95%



Proposed 2019/20 Revenues





Revenue Components

2019-20 PROPOSED BUDGET SUMMARY

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED BUDGET	B-TO-B \$ CHANGE	B-TO-B % CHANGE
TOTAL EXPENDITURES	52,196,413	51,300,000	52,690,000	493,587	0.95%
NON-PROPERTY TAX REVENUES	10,446,413	11,353,463	9,679,700	(766,713)	-7.34%
ASSIGNED FUND BALANCE	825,000	(867,438)	1,090,300	265,300	32.16%
TOTAL TAX LEVY	40,925,000	40,813,975	41,920,000	995,000	2.43%
Levy % of Budget	78.41%		79.56%		



Fund Balance Projection

<u>General Fund Balance as of 6/30/18</u>	7,003,005
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Revenues (Estimated)	52,167,438.00
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Expenditures (Estimated)	(51,300,000.00)
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Excess (Deficiency)	867,438
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Projected General Fund Equity as of 6/30/19	7,870,443
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Fund Balance Composition:

Approp. For Tax Reduction in 2019-20 School Year	1,090,300
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Tax Certiorari Reserve	3,880,431
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Comp. Absences (Employee Benefit Accrued Liab.) Reserve	374,760
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Retirement Reserve	62,880
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Liability Reserve	220,420
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Reserve for Encumbrances	200,000
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Unappropriated Fund Balance (Unreserved/Undesignated)	<u>2,041,653</u>
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Projected General Fund Equity as of 6/30/19	7,870,443
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Unappropriated Fund Balance (Unreserved/Undesignated)

4.00% of 2019-20 Budget (\$52,690,000)	2,107,600
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- Can Retain Up To \$2,107,600(4%) By Law	<u>(2,041,653)</u>
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BELOW 4%

65,947



Historical Reserves

						Projected
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Tax Certiorari Reserve	1,566,611	1,423,150	1,951,374	2,655,322	3,157,464	3,880,431
Employee Benefit Liability Reserve	277,890	260,119	224,287	428,012	391,106	374,760
Liability & Casualty Claims Reserve	-	-	120,000	120,000	220,109	220,419
Property Loss Reserve	695,105	-	-	-	-	-
NYS Employees' Retirement Reserve	279,478	257,231	62,637	62,691	62,785	62,880
Reserve for Encumbrances	<u>33,440</u>	<u>118,799</u>	<u>357,038</u>	<u>342,472</u>	<u>155,453</u>	<u>200,000</u>
Total Assisgned and Restricted Reserves	2,852,524	2,059,299	2,715,336	3,608,497	3,986,917	4,738,490
Unassigned Fund Balance	1,978,628	1,792,144	1,807,638	2,028,279	2,087,857	2,041,653
Assigned for tax Reduction	<u>1,725,000</u>	<u>1,138,588</u>	<u>730,000</u>	<u>1,427,000</u>	<u>928,230</u>	<u>1,090,300</u>
Ending Fund Balance	6,556,152	4,990,031	5,252,974	7,063,776	7,003,004	7,870,443



Capital Project Proposal

PROJECTS

Proposed Referendum 2019/20

Full MS/HS CAMPUS GENERATOR	1,000,000
Todd K-2 courtyards drainage, etc.	150,000
Todd PA System Controls Replacement	58,000
Todd Hallway Cracked Tile Replacement	100,000
MS/HS Gym Roof Replacement	1,054,000
BMS PA System Controls Replacement	58,000
BHS PA System Controls Replacement	67,000
MS/HS Entrance driveway paving and curbing	260,000
Grounds/Athletics- Track - add layer to surface	<u>144,000</u>
	2,891,000
	A&E <u>96,000</u>
	2,987,000



Budget Calendar

January 24 th	Preliminary Budget Discussion
February 7 th	Special Education & Athletics
February 28 th	School Programs & Technology
March 18 th	Superintendent's Proposed Budget
March 27 th	Budget Work Session
April 10 th	Budget Work Session
April 18 th	Budget Work Session & Adoption
May 21 st	Budget Vote



Questions?