

“Every student, every day...”



Superintendent's Proposed Budget

March 27, 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

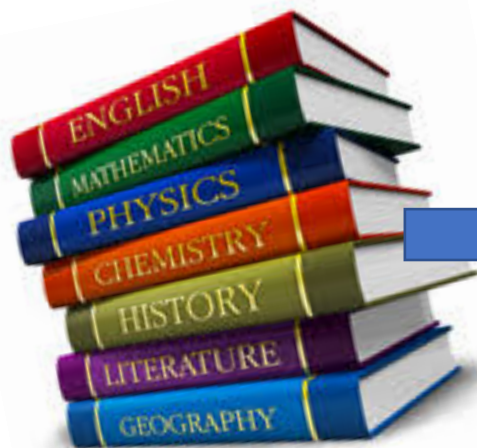


Educational Priorities

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



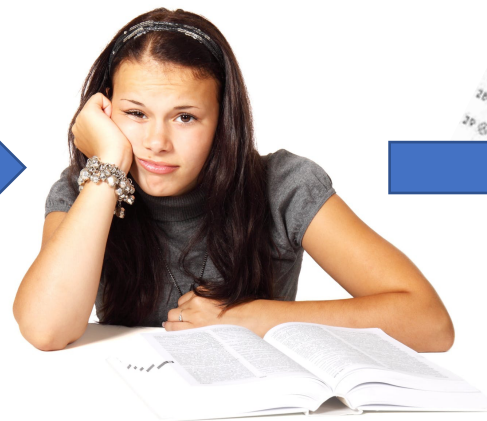
Traditional Classroom Instruction



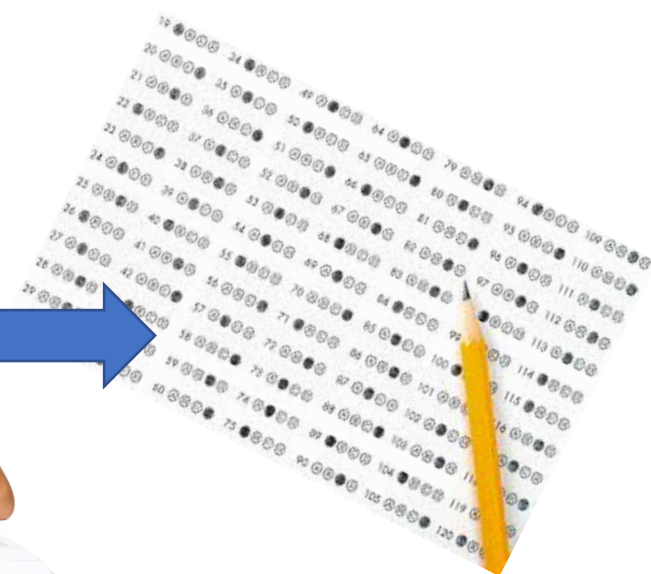
Content Driven



Teacher Directed



Passive Learning



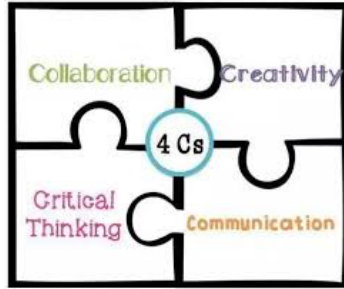
Standardized tests



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 overtime
- 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



Budget at-a-Glance

Current Budget 2018-19	\$52,196,413
Proposed Budget 2019-20	\$53,230,800
Proposed Budget Increase	\$1,034,387
Proposed Budget Change %	1.98%
2018-19 Tax Levy	\$40,821,770
2019-20 Proposed Tax Levy	\$41,922,799
Levy to Levy Increase	\$1,101,029
Percentage Change	2.70%



Staffing Changes

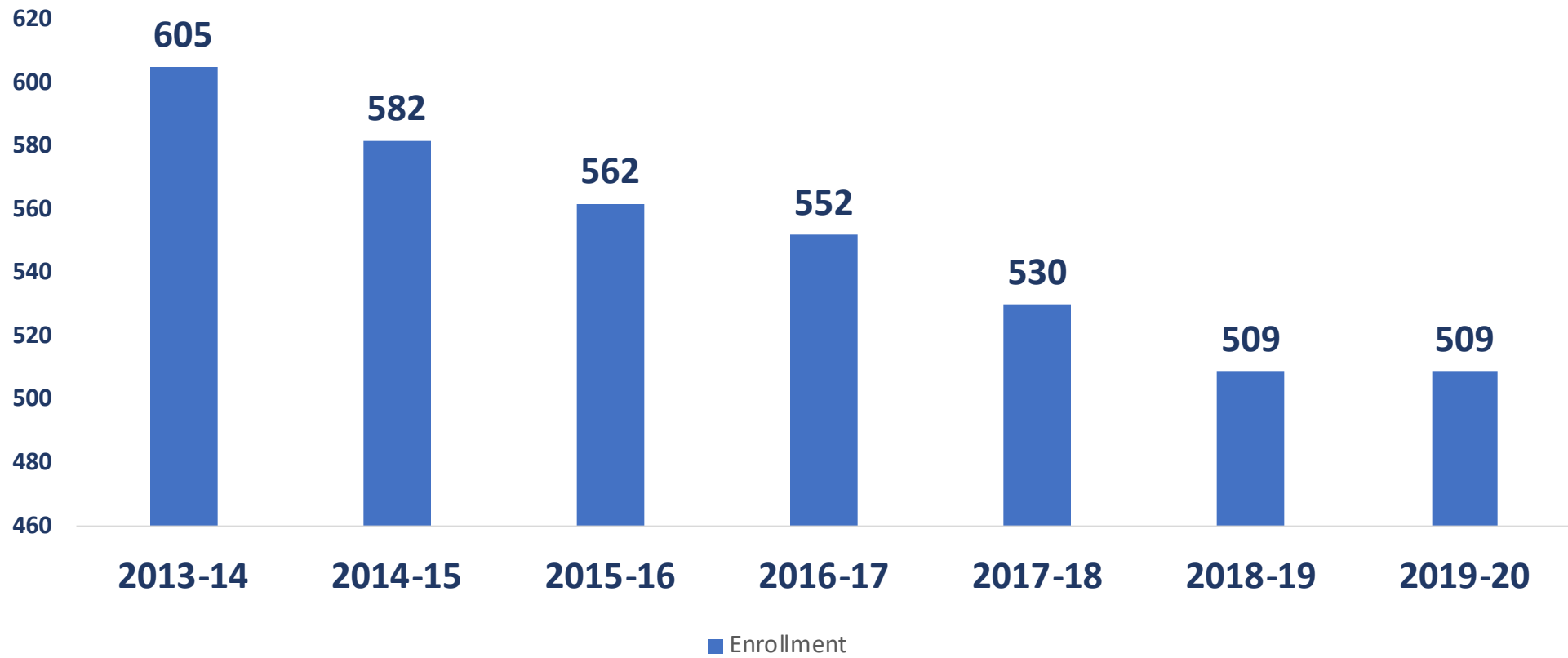
	<u>Projected Enrollment Change</u>	<u>Staffing Change</u>
Todd Elementary	0	(1.0) FTE Teacher (1.0) FTE Teaching Asst.
Briarcliff Middle School	(43)	(1.9) FTE Teacher
Briarcliff High School	1*	1.0 Asst. Principal** 0.9 FTE Teacher (Spec. Ed) 0.1 FTE Computer Sci. 3.0 Teacher Assistants**
District	(42*)	(1.0) Custodial Staff

** Does not include potential OD placements*

***Added in 2018-19*

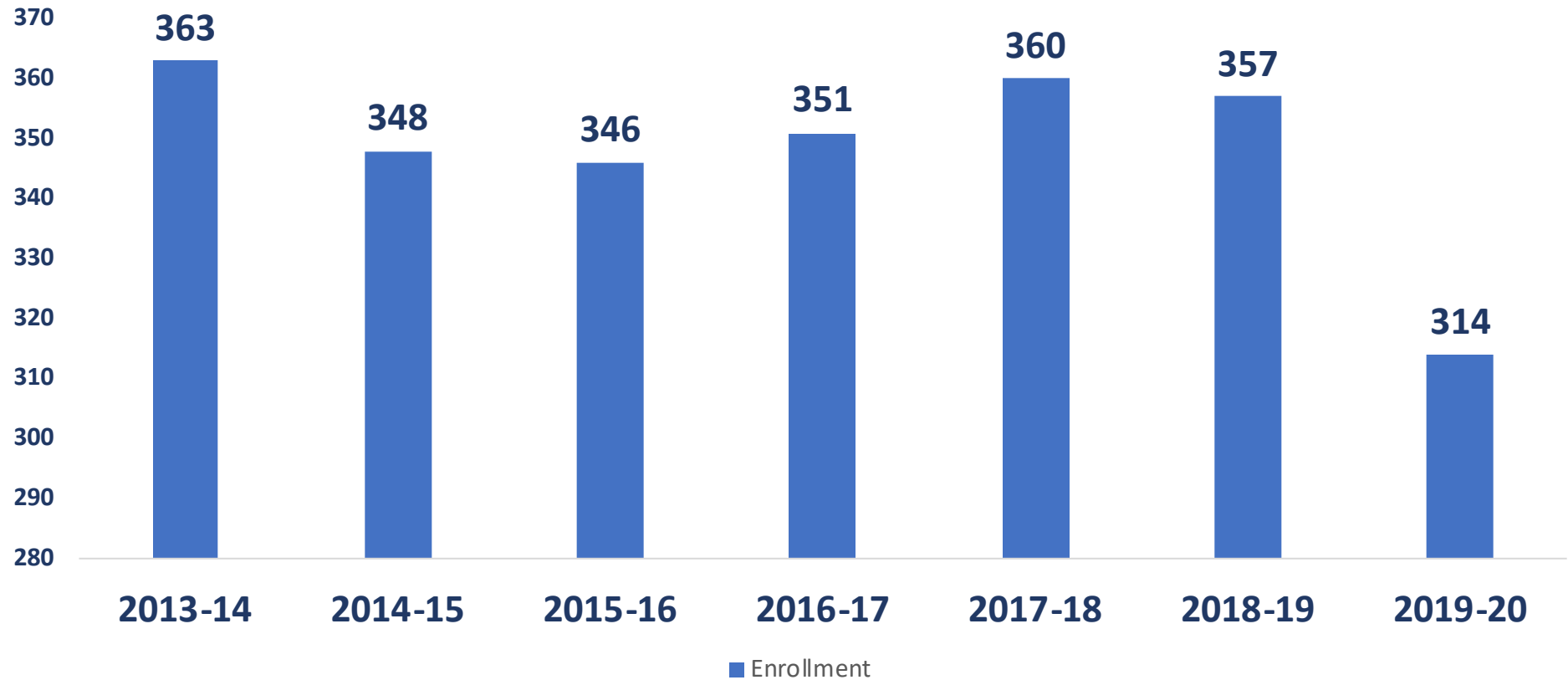


Todd Enrollment



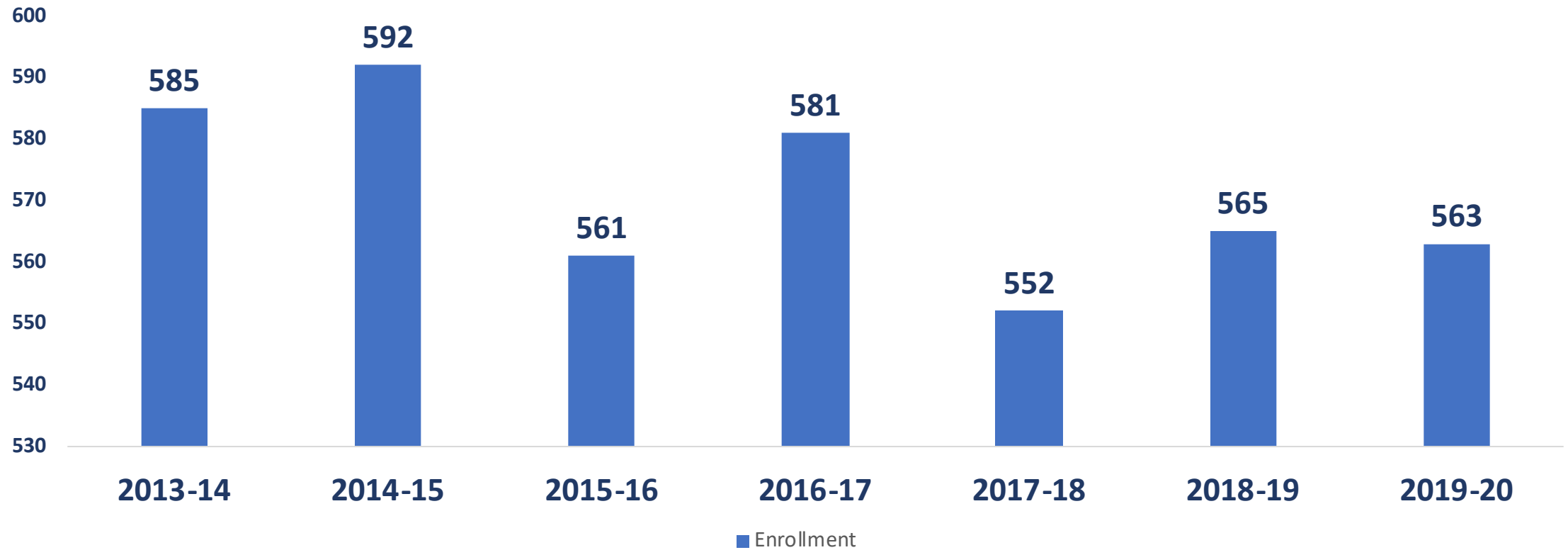


Middle School Enrollment



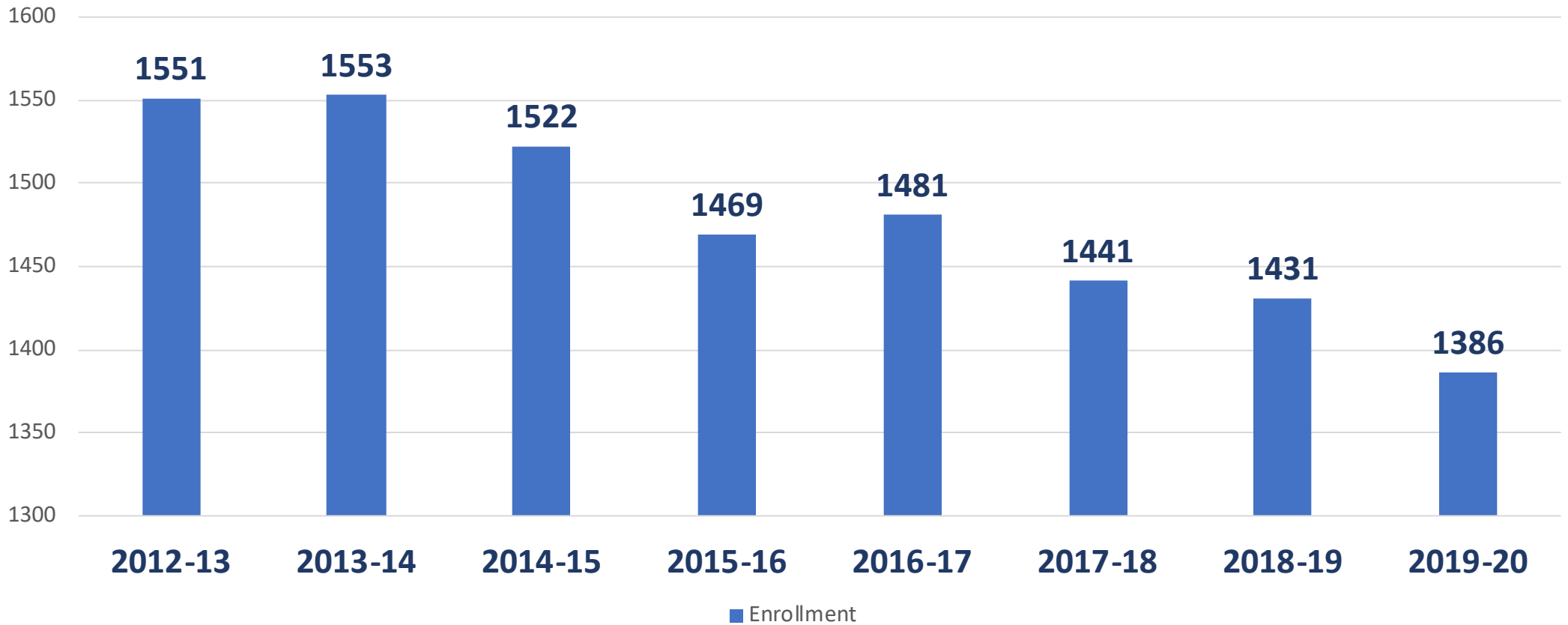


High School Enrollment





District Enrollment





Staffing Changes

Category	2018-19	2019-20	Differential +/-
Teachers	150	148.1	-1.9
Teach Assist	48	47	-1.0
Admin	11	11	0
Cent Office	8	7.5	-0.5
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	271.6	-4.4

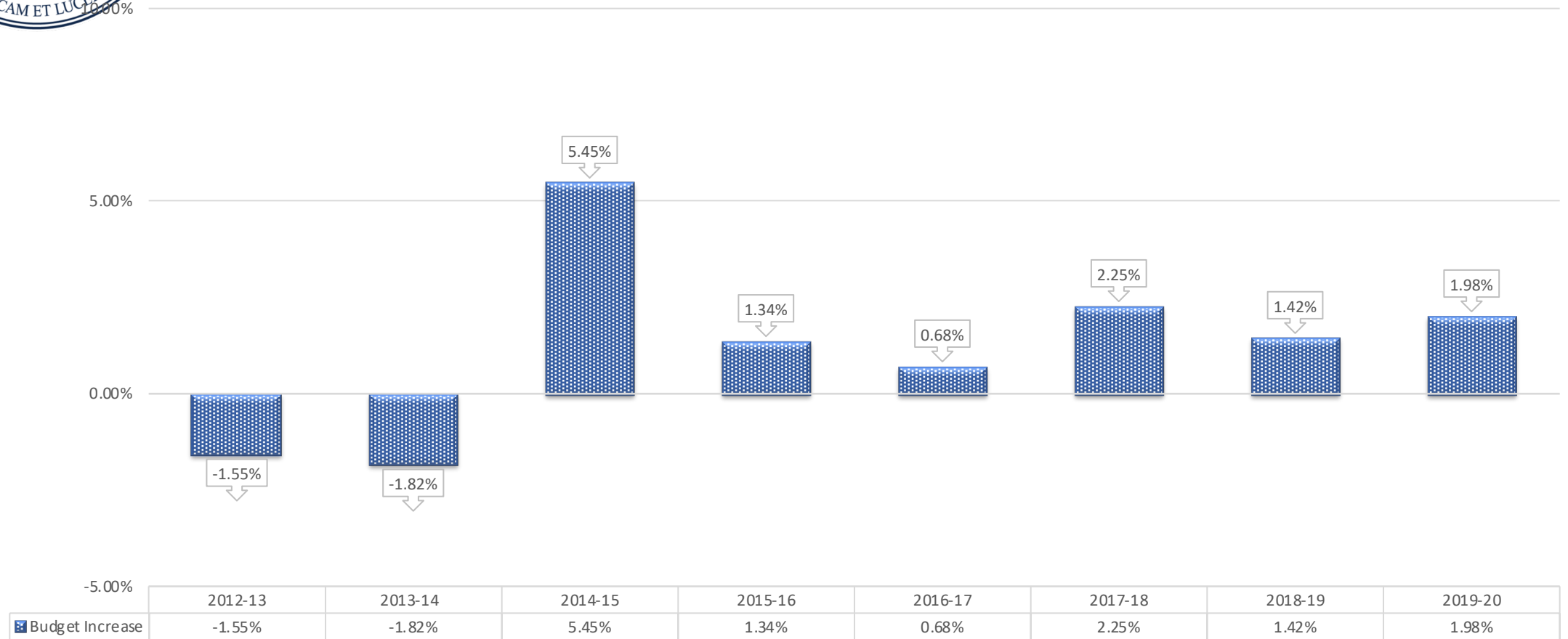


Budget to Budget Comparison





Budget to Budget Change



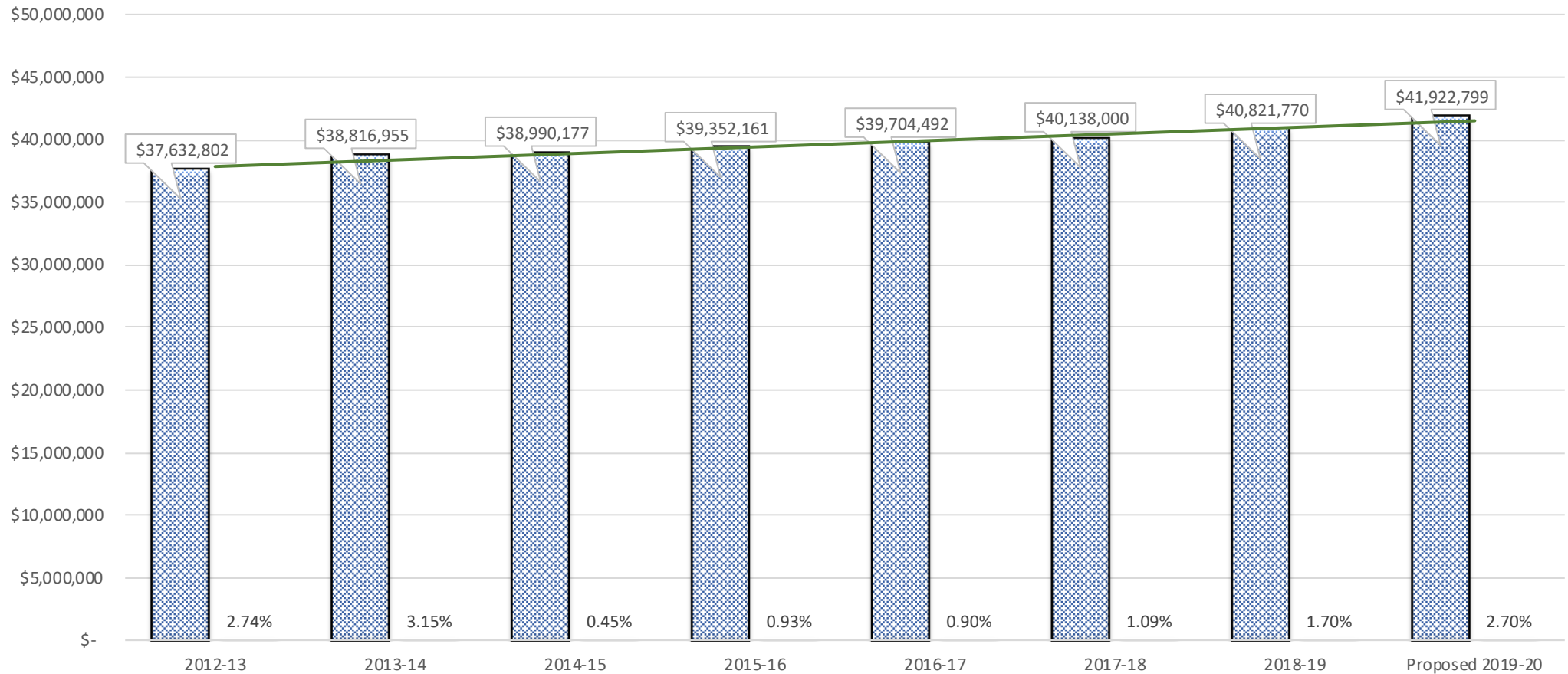


Tax Levy Limit Calculation

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		\$	41,922,799	Allowable Increase
Change		\$	1,101,029	2.697%

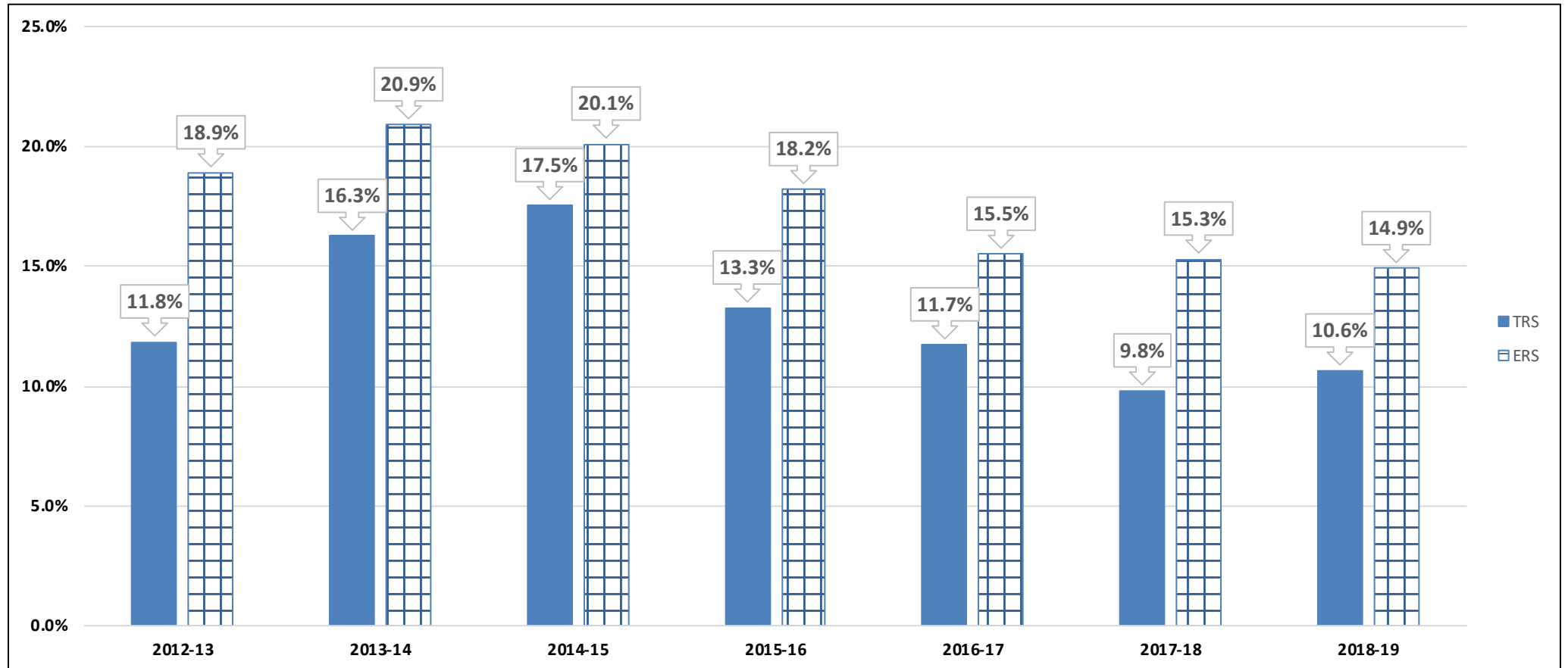


Tax Levy History





Historical TRS & ERS Rates

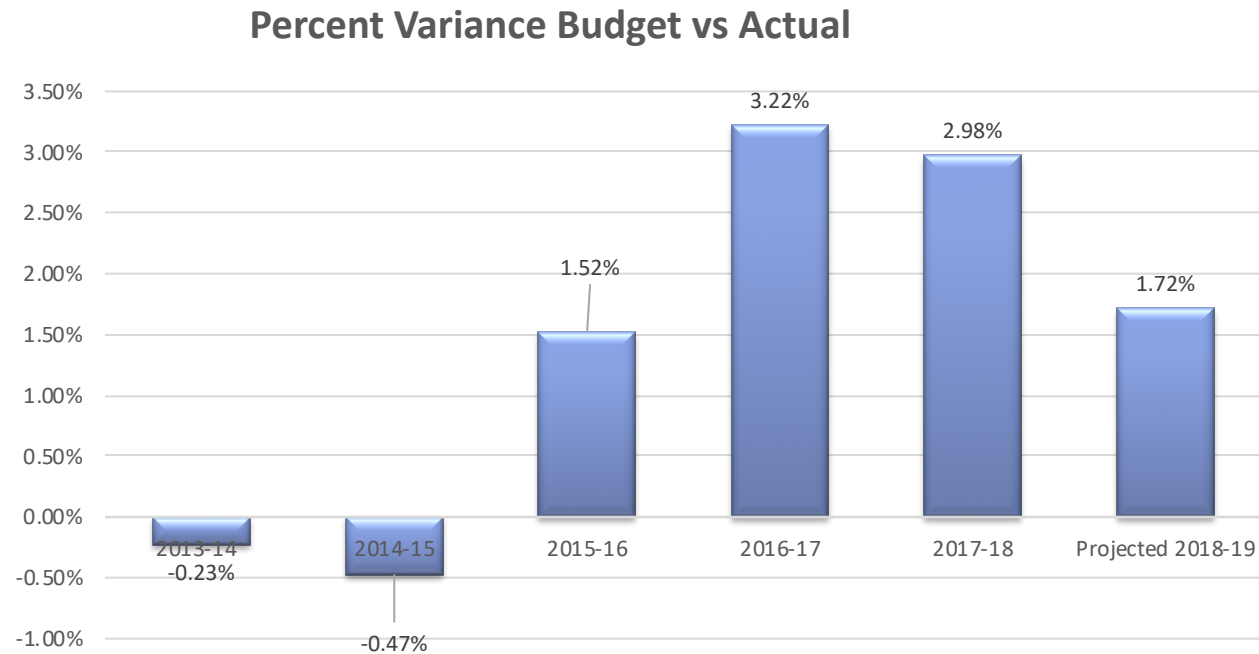




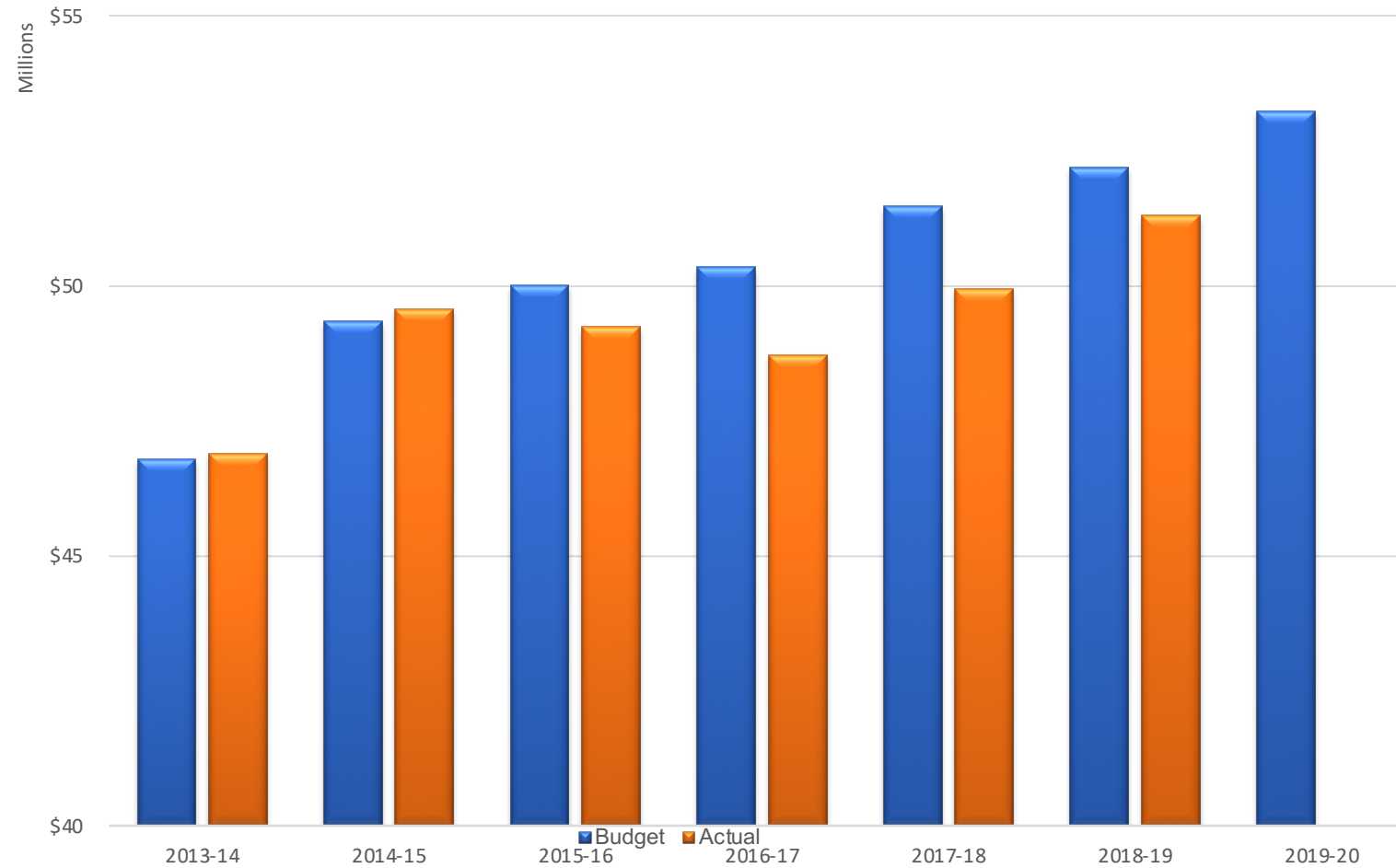
Expense Category Detail

EXPENDITURE PLAN PRELIMINARY	2018/19 Budget	2019/20 Proposed	Budget-to- Budget	% Change
Board of Education	59,421	69,500	10,079	16.96%
Central Admin & Business Office	965,040	994,400	29,360	3.04%
Auditing & Treasurer	217,376	215,700	(1,676)	-0.77%
Legal, Personnel & Public Info.	409,048	362,700	(46,348)	-11.33%
Operations, Maintenance & Security	4,052,781	3,995,700	(57,081)	-1.41%
Central Services & BOCES Admin	1,316,018	1,336,400	20,382	1.55%
Curriculum & instruction	741,613	720,800	(20,813)	-2.81%
Supervision	1,556,043	1,765,500	209,457	13.46%
Regular Instruction	15,688,792	16,366,900	678,108	4.32%
Special & Occupational Education	5,265,828	5,209,300	(56,528)	-1.07%
Library & Technology	2,127,197	1,928,300	(198,897)	-9.35%
Guidance & Heath Services	1,270,533	1,265,600	(4,933)	-0.39%
Psychological & Social Services	568,902	585,200	16,298	2.86%
Co-Curricular & Athletics	1,149,523	1,333,400	183,877	16.00%
Pupil Transportation	2,350,729	2,394,600	43,872	1.87%
Employee Benefits	10,250,682	10,217,700	(32,982)	-0.32%
Debt Service	3,881,888	4,109,100	227,213	5.85%
Interfund Transfers	25,000	60,000	35,000	140.00%
Transfer to Capital	300,000	300,000	-	0.00%
	52,196,413	53,230,800	1,034,387	1.98%

Percent Variance Budget vs Actual

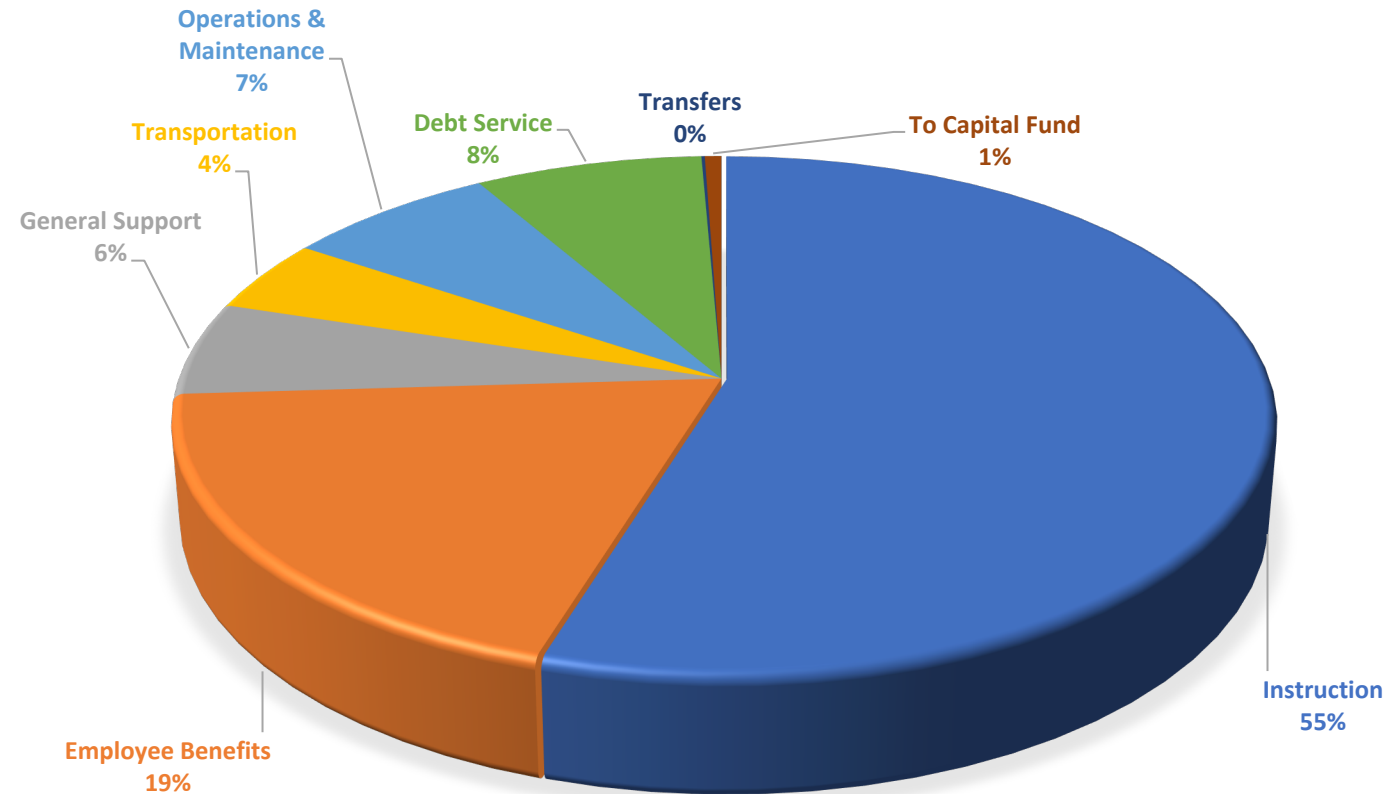


Budget to Actual Comparison





Proposed Expenditures





Tuition Projection

2019-20		
75.000	POCANTICO HILLS \$	2,994,465
10.000	OTHER SCHOOLS \$	700,500
12.000	PARENT PLACED \$	291,462
97.000	TOTAL	\$ 3,986,427

2019-20		
25.000	SPECIAL \$	2,008,005
60.000	REGULAR \$	1,686,960
12.000	PARENT PLACED \$	291,462
97.000	TOTAL	\$ 3,986,427

2018-19 ADJUSTMENTS	
POCANTICO HILLS \$	(40,677)
OTHER SCHOOLS \$	(39,034)
PARENT PLACED \$	13,325
TOTAL	\$ (66,386)

2019-20 GRAND TOTAL	\$ 3,920,041
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Revenue Detail

	2018-2019	2018-19	2019-20	B to B %	B to B
DESCRIPTION	Revised Budget	Projection	Budget	Change	Change
Real Property Taxes	40,821,770	40,813,975	41,922,799	1,101,029	2.70%
Nonproperty Tax Distrib-Sales Tax	411,967	459,000	440,000	28,033	6.80%
Other Day School Tuition	172,264	245,648	291,400	119,136	69.16%
Day School Tuition	4,499,397	4,845,556	3,890,142	(609,255)	-13.54%
Total Tuition	4,671,661	5,091,204	4,181,542	(490,119)	-10.49%
Student Fees	33,518	13,725	13,800	(19,718)	-58.83%
Athletic Fees	17,168	21,611	20,000	2,832	16.50%
Interest & Earnings	43,715	93,265	76,000	32,285	73.85%
Rental of Buildings	81,743	95,848	80,800	(943)	-1.15%
Field Trips/Arts in Education	24,000	25,620	24,000	0	0.00%
E-Rate Federal Funding	20,000	754	20,000	0	0.00%
Refund of Prior Yrs Exp-BOCES	50,000	112,014	60,000	10,000	20.00%
State Aid	5,088,309	5,350,728	5,048,269	(40,040)	-0.79%
Other Revenues	47,919	116,030	99,700	51,781	108.06%
Applied Fund Balance	928,230	28,600	1,287,890	359,660	38.75%
Total	52,196,000	52,196,000	53,230,800	1,034,800	1.98%

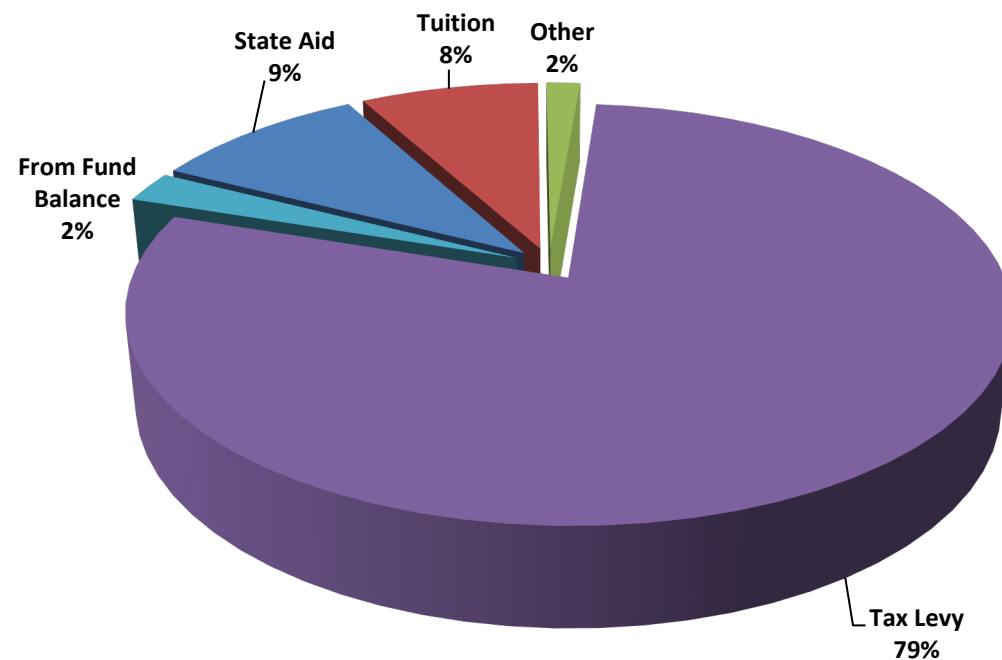


Revenue Components

2019-20 PROPOSED BUDGET SUMMARY					
	2018-2019 BUDGET	2018-2019 PROJECTED	2019-20 PROPOSED	BUDGET-TO- BUDGET CHANGE	PERCENT CHANGE
TOTAL EXPENDITURES	52,196,413	51,300,000	53,230,800	1,034,387	1.98%
NON-PROPERTY TAX REVENUES	10,446,413	11,353,463	10,020,111	(426,302)	-4.08%
ASSIGNED FUND BALANCE	825,000	928,230	1,287,890	462,890	56.11%
		(875,233)			
TOTAL TAX LEVY	40,925,000	40,821,770	41,922,799	997,799	2.44%
	78.41%		78.76%		



Revenues





Fund Balance Projection

General Fund Balance as of 6/30/18			7,003,004.59
Revenues (Estimated)	52,167,438.00		
Expenditures (Estimated)	(51,300,000.00)		
Excess (Deficiency)			867,438.00
Projected General Fund Equity as of 6/30/19			7,870,442.59
<u>Fund Balance Composition:</u>			
Approp. For Tax Reduction in 2019-20 School Year			1,287,890.00
Tax Certiorari Reserve			3,880,431.18
Comp. Absences (Employee Benefit Accrued Liab.) Reserve			374,759.87
Retirement Reserve			62,879.73
Liability Reserve			220,419.65
Reserve for Encumbrances			200,000.00
Unappropriated Fund Balance (Unreserved/Undesignated)			1,844,062.16
Projected General Fund Equity as of 6/30/19			7,870,442.59
<u>Unappropriated Fund Balance (Unreserved/Undesignated)</u>			
3.46% of 2019-20 Budget (\$53,230,800)			1,844,062.16
- Can Retain Up To \$2,129,232 (4%) By Law			(2,129,232.00)
		BELOW 4%	(285,169.84)



Historical Reserves

						Projected
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Tax Certiorari Reserve	1,566,611	1,423,150	1,951,374	2,655,322	3,157,464	3,880,431
Employee Benefit Accrued Liability Reserve	277,890	260,119	224,287	428,012	391,106	374,760
Liability & Casualty Claims Reserve				120,000	220,109	220,419
Property Loss Reserve	695,105	0	0	0	0	0
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 Assigned and Restricted Reserves	2,852,524	2,059,299	2,595,336	3,608,497	3,986,917	4,738,490
Unassigned Fund Balance	1,978,628	1,792,144	1,927,638	2,028,279	2,087,857	1,844,062
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>1,287,890</u>
Ending Fund Balance	6,556,152	4,990,031	5,252,974	7,063,776	7,003,004	7,870,442



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 25 th	Budget Work Session & Adoption
May 21 st	Budget Vote



Questions?