

*“Every student, every day...”*



# Superintendent's Proposed Budget

March 11, 2020

*Dr. James Kaishian, Superintendent of Schools*  
*Mr. Anthony Cammarata, 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*



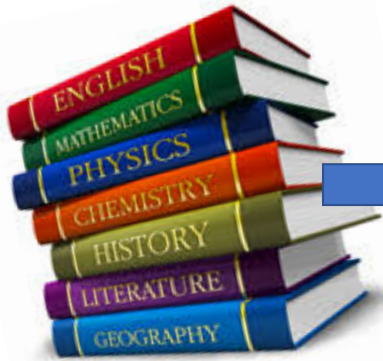
# Student Engagement

*“Student engagement is the product of motivation and active learning. It is a product rather than a sum because it will not occur if either element is missing.”*

- Elizabeth F. Barkley



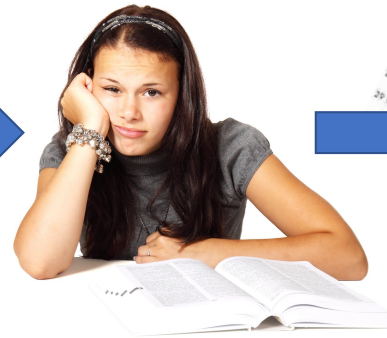
# Traditional Classroom Instruction



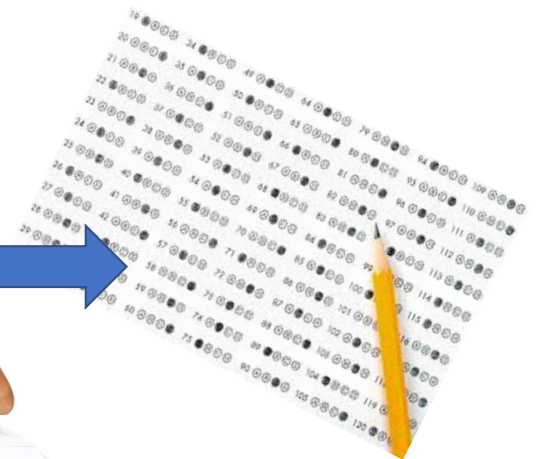
**Content Driven**



**Teacher Directed**



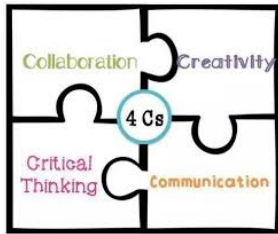
**Passive Learning**



**Standardized tests**



# Learner Active Student Engagement



**Problem Based**

**Skills Driven**

**Teacher Facilitated**

**Learner Active**

**Authentic**



# Innovative Practices

- 42 College course offerings – all Disciplines
- Briarcliff Manor Science Research Program
- Online courses
- Digital Production (Music) Lab
- Senior Internship Program
- Apple-Certified Student Technical Assistant Team
- Computer-based assessments
- Lab Assistants Program
- Community Service Program
- 1:1 Technologies K-12



# Sports and Co-Curricular Activities

- 34 Modified and High School Sports Programs
- 62 Modified and High School Sports Teams
- 61 Districtwide Clubs and Activities



# Student, Supports and Resources

- Todd Mindfulness Center
- MS Wellness Center
- HS Wellness Center
- Student Assistant Services at MS & HS
- Todd, Middle & High School Orientation Programs
- Senior Mentorship Program
- College Transition Program
- K-12 Response to Intervention (RTI) Process





# 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-8 literacy and writing skills
2. Increase STEAM integration and Computer Science access and offerings K-12
  - Increase capacity in digital integration and in K-12 classrooms
  - 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
  - Reaffirm the District's commitment to K-12 counseling supports and Mindfulness



# Non-Instructional Priorities

1. Safety
  - Repairs to critical infrastructure
  - Cleanliness and maintenance of common areas
2. Security
  - Move to a scalable security network architecture
  - Power over Ethernet (PoE) door controls and remote lockdown capabilities
  - Camera and license plate readers
3. Facilities needs
  - HVAC functionality and noise reduction
  - ID card entry at key entry locations
  - Network accessibility from HS ball fields
  - BCS repair and maintenance items



# Major Drivers for 2020-21

- Salaries and Benefits
- Custodial and Security Overtime
- Leave Replacements
- Clinical/Counseling support
- Pocantico Hills enrollment – *2-year trend and long-range projections*
- Districtwide curriculum and instructional leadership



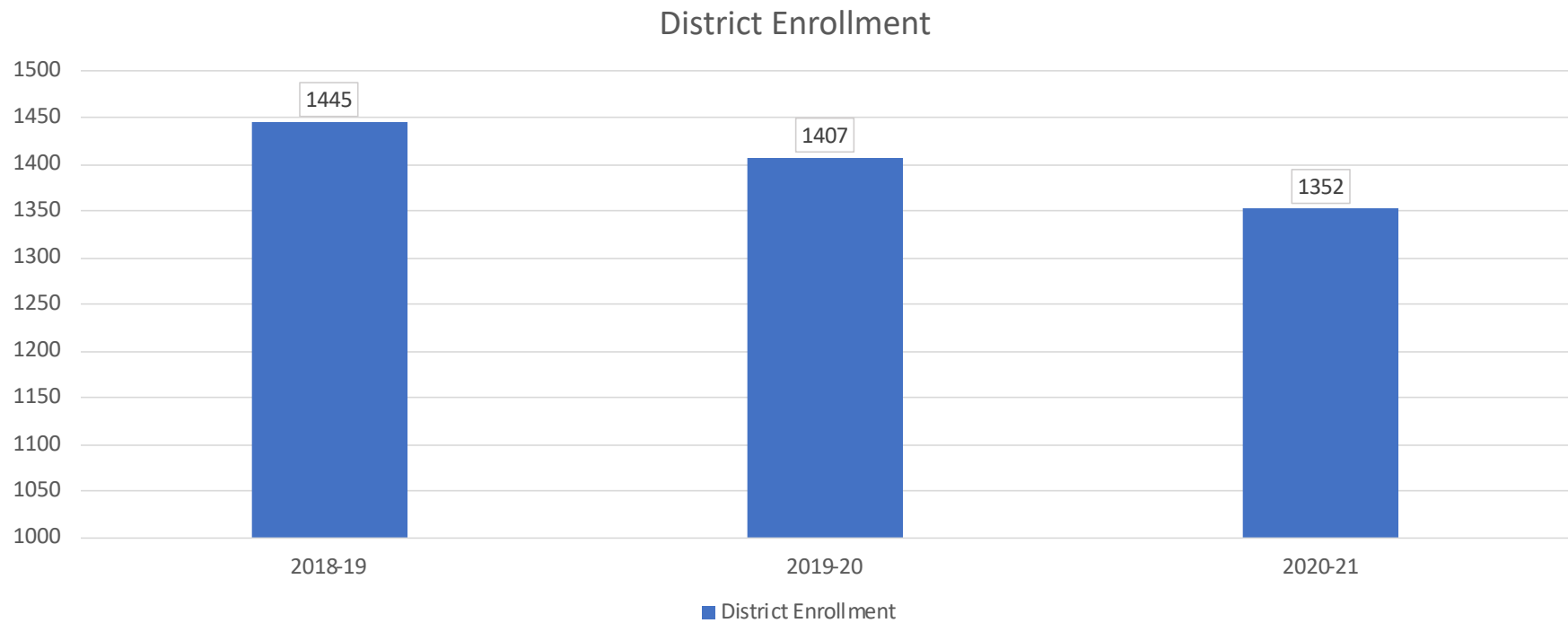
# Project Enrollment Staffing Changes

	<u>Projected Enrollment Change</u>	<u>Projected Staffing Change</u>
Todd Elementary	(3)	(.85)FTE*
Briarcliff Middle School	(41)	(2.6) FTE*
Briarcliff High School	(6)	Increased Student Assistant Services
District	(50*)	Increased District Theater Program Support (.75) FTE*

*\* Does not include potential OD placements*



# District Enrollment



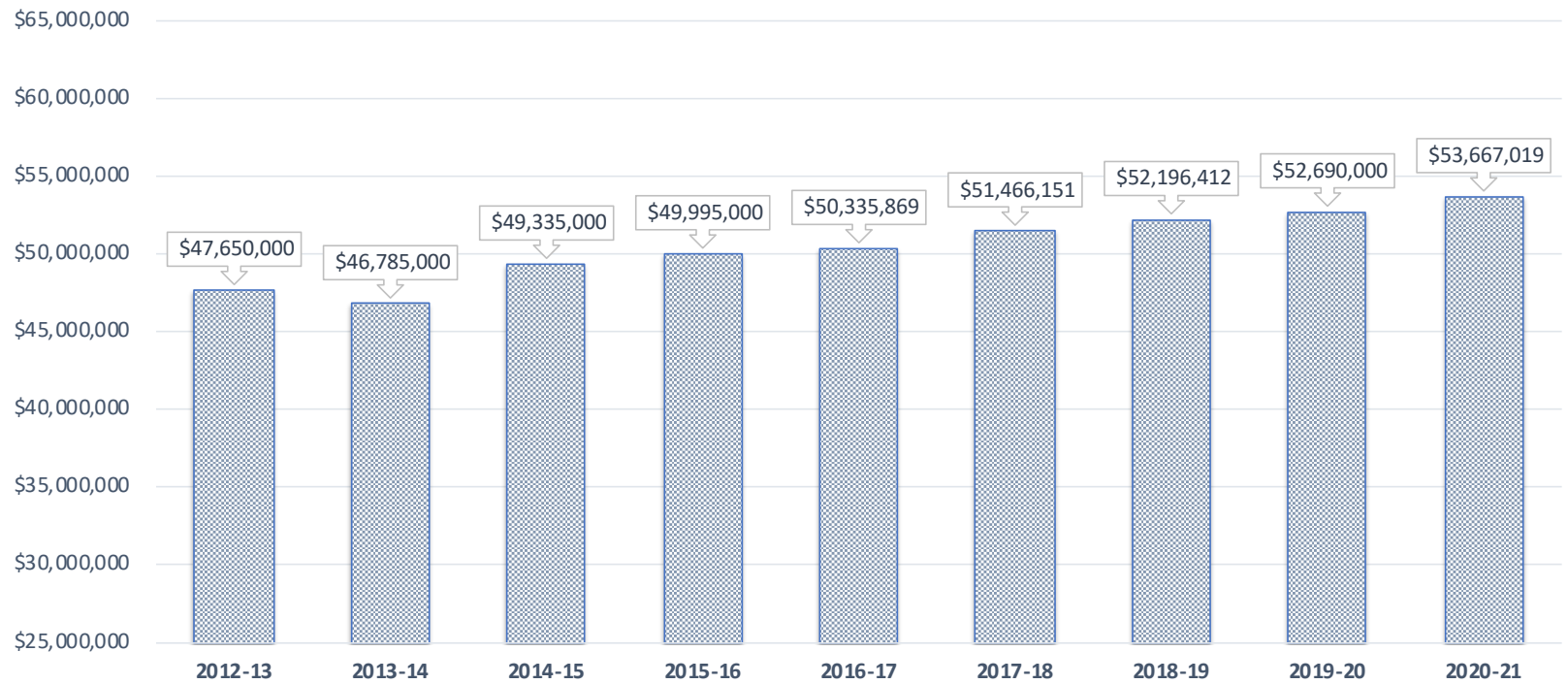


## Budget at-a-Glance

Current Budget 2019-20	\$52,690,000
Proposed Budget 2020-21	\$53,667,019
Proposed Budget Increase	\$977,019
Proposed Budget % Change	1.85%
2019-20 Tax Levy	\$41,920,000
2020-21 Proposed Tax Levy	\$43,055,000
Levy to Levy Increase	\$1,135,000
Percentage Change	2.71%



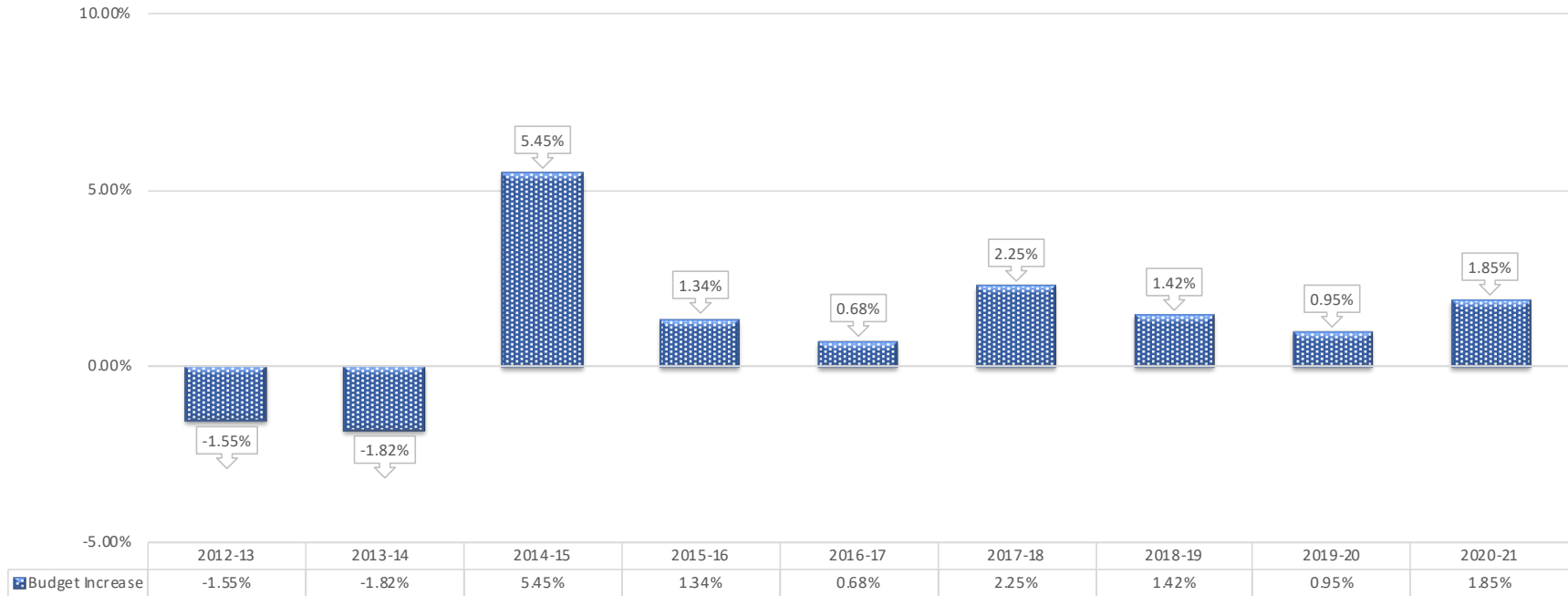
# Budget to Budget Comparison





# Budget to Budget Change

*Budget to Budget Change*





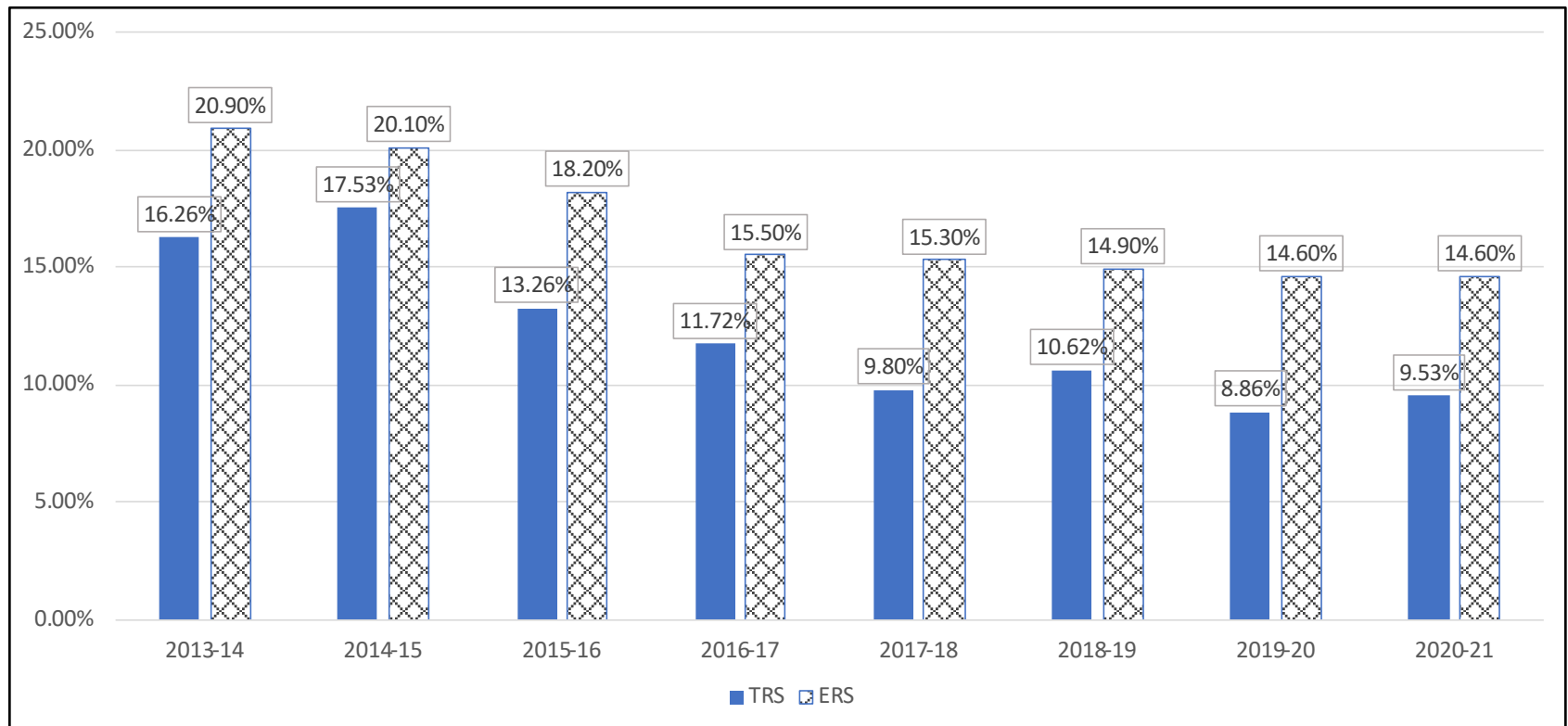


# Tax Levy Limit Calculation

Prior Year Tax Levy		\$	41,920,000	
Multiplied by the Tax Base Growth Factor	X		1.0097	
		\$	42,326,624	
Add: Prior Year Pilot Payments	+	\$	-	
		\$	42,326,624	
Subtract Prior Year Capital, Debt & Court Order Exemptions:				
Subtract: Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$	2,947,872	
Resulting Adjusted Prior Year Tax Levy		\$	39,378,752	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X		1.0181	
Minus Anticipated Coming Year Pilot Payments	-	\$	-	
		\$	40,091,507	
Plus Available Carryover, if any	+	\$	-	
Resulting Tax Levy Limit before exemptions		\$	40,091,507	
Subtract: Coming Year Pilot Payments	-	\$	-	
Add Coming School Year Exemptions:				
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$	2,964,909	
ERS Exemption Estimate does not exceed +2%	+	\$	-	
TRS Exemption - Est. rates do not exceed +2%	+	\$	-	
Maximum Allowable Tax Levy		\$	<b>43,056,416</b>	Allowable Increase
Change		\$	<b>1,136,416</b>	<b>2.711%</b>

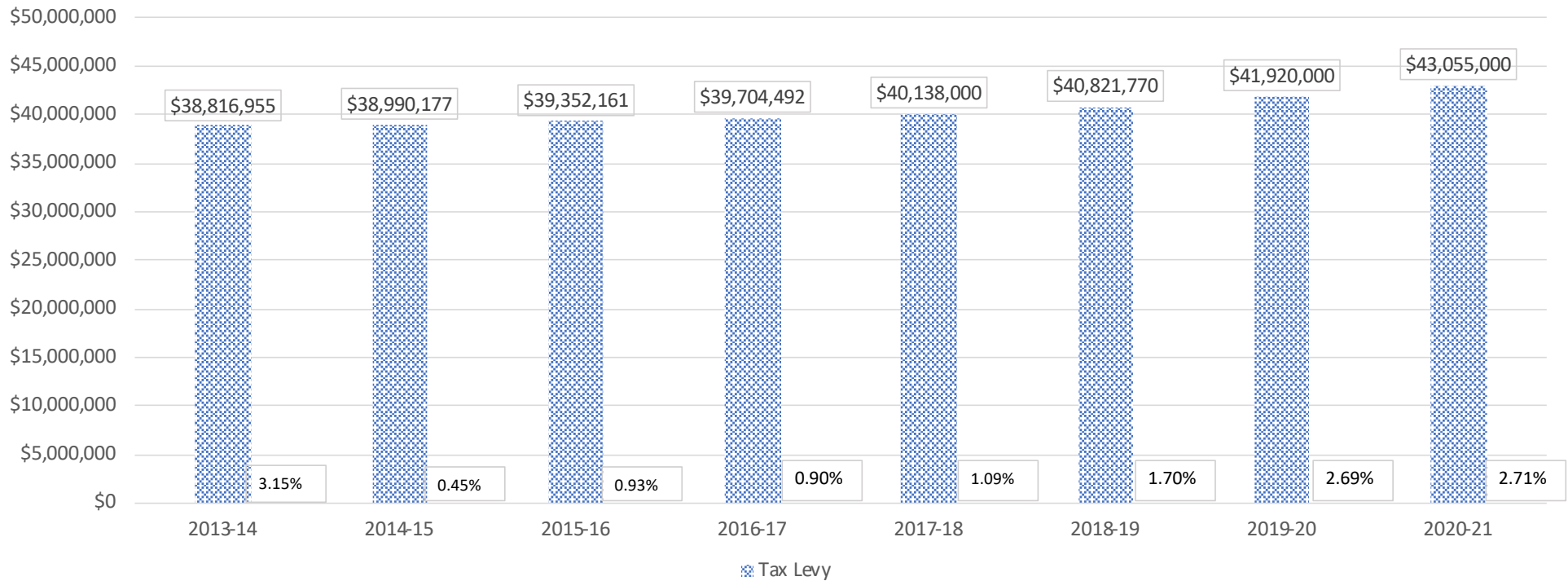


# Historical TRS & ERS Rates





# Tax Levy History





# Revenue Detail

DESCRIPTION	2019-20 Budget	2019-20 Projection	2020-21 Proposed Budget	B to-B Change	B to B % Change
Real Property Tax (w-STAR)	41,920,000	41,903,455	43,055,000	1,135,000	2.71%
County Sales Tax	440,000	639,937	600,000	160,000	36.36%
Other Day School Tuition - Individuals	291,462	364,323	484,954	193,492	66.39%
Day School Tuition - Other Districts	3,604,503	3,755,077	3,638,342	33,839	0.94%
Student Fees	32,700	43,029	43,250	10,550	32.26%
Other Miscellaneous Revenue	2,800	2,906	2,906	106	3.79%
Interest Earnings	96,000	97,914	19,000	(77,000)	-80.21%
Rental of Property	80,800	85,918	87,000	6,200	7.67%
Insurance Recoveries	6,000	346	3,500	(2,500)	-41.67%
Refund-Prior Year Exp- BOCES	60,000	80,500	80,000	20,000	33.33%
Refund-Prior Year Other	20,000	59,117	20,000	-	0.00%
E-Rate Reimbursement	60,000	754	754	(59,246)	-98.74%
Field Trips/Arts in Education	29,935	23,786	24,000	(5,935)	-19.83%
Unclassified Revenues	25,000	20,482	21,000	(4,000)	-16.00%
Basic State Aid	2,965,408	2,977,819	2,651,221	(314,187)	-10.60%
Excess Cost Aid	703,028	712,461	718,461	15,433	2.20%
Boces Aid	1,143,222	1,307,506	1,098,777	(44,445)	-3.89%
Textbook Aid	80,812	82,249	82,429	1,617	2.00%
Computer Software Aid	21,482	21,542	21,400	(82)	-0.38%
Computer Hardware Aid	7,586	6,125	6,125	(1,461)	-19.26%
Library Materials Aid	8,962	8,987	8,900	(62)	-0.69%
Applied Fund Balance	1,090,300	1,090,030	1,000,000	(90,300)	-8.28%
<b>Total</b>	<b>52,690,000</b>	<b>53,284,262</b>	<b>53,667,019</b>	<b>977,019</b>	<b>1.85%</b>



# Revenue Summary

	2019-20	2019-20	2020-21	B to-B	B to B
DESCRIPTION	Budget	<i>Projection</i>	Proposed Budget	Change	% Change
SCHOOL TAX LEVY	41,920,000	41,903,455	43,055,000	1,135,000	2.71%
NON-PROPERTY REVENUE	9,679,700	10,290,777	9,612,019	(67,681)	-0.70%
ASSIGNED FUND BALANCE	1,090,300	1,090,300	1,000,000	(90,300)	-8.28%
TOTAL REVENUE	52,690,000	53,284,532	53,667,019	977,019	1.85%



# Tuition Projection

## 2020-21 PROJECTED TUITION REVENUE

2020-21			
65.000	POCANTICO HILLS	\$	2,929,716
7.000	OTHER SCHOOLS	\$	476,708
18.000	PARENT PLACED	\$	476,532
<b>90.000</b>	<b>TOTAL</b>	<b>\$</b>	<b>3,882,956</b>

2020-21			
23.000	SPECIAL	\$	2,006,788
49.000	REGULAR	\$	1,399,636
18.000	PARENT PLACED	\$	476,532
<b>90.000</b>	<b>TOTAL</b>	<b>\$</b>	<b>3,882,956</b>

2019-20 ADJUSTMENTS			
	POCANTICO HILLS	\$	181,823
	OTHER SCHOOLS	\$	50,095
	PARENT PLACED	\$	8,420
	<b>TOTAL</b>	<b>\$</b>	<b>240,338</b>

<b>2020-21 GRAND TOTAL</b>	<b>\$</b>	<b>4,123,294</b>
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# Expense Category Detail

EXPENDITURE PLAN	2020 - 21 Proposed Budget	2019 - 20 Budget	Budget-to- Budget Change	Budget-to-Budget % Change
Board of Education	88,146.00	69,500.00	18,646.00	26.83%
Central Admin & Business Office	1,028,123.68	993,900.00	34,223.68	3.44%
Auditing & Treasurer	227,284.80	224,700.00	2,584.80	1.15%
Legal, Personnel & Public Info.	392,200.00	372,200.00	20,000.00	5.37%
Operations, Maintenance & Security	4,422,874.89	3,887,200.00	535,674.89	13.78%
Central Services & BOCES Admin.	1,383,965.06	1,347,400.00	36,565.06	2.71%
Curriculum & Instruction	516,112.00	528,800.00	-12,688.00	-2.40%
Supervision	1,788,710.00	1,760,500.00	28,210.00	1.60%
Regular Instruction	16,144,717.60	16,155,700.00	-10,982.40	-0.07%
Special & Occupational Education	5,636,893.72	5,184,300.00	452,593.72	8.73%
Library & Technology	1,994,605.40	1,957,800.00	36,805.40	1.88%
Guidance & Health Services	1,239,757.00	1,247,400.00	-7,643.00	-0.61%
Psychological & Social Services	642,373.62	581,500.00	60,873.62	10.47%
Co-Curricular & Athletics	1,403,745.45	1,312,400.00	91,345.45	6.96%
Pupil Transportation	2,441,954.50	2,394,600.00	47,354.50	1.98%
Employee Benefits	10,385,721.52	10,203,900.00	181,821.52	1.78%
Debt Service	3,566,033.76	4,108,200.00	-542,166.24	-13.20%
Interfund Transfers	63,800.00	60,000.00	3,800.00	6.33%
Transfers to Capital	300,000.00	300,000.00	0.00	0.00%
<b>Grand Totals</b>	<b>53,667,019.00</b>	<b>52,690,000.00</b>	<b>977,019.00</b>	<b>1.85%</b>



## Transfer to Capital

Utilize the Transfer to Capital budgetary appropriation of \$300,000 to complete security upgrades to the District campuses.

- The project would ensure the District is maintaining basic security protocols at our buildings, while providing the opportunity for expansion through a possible larger future proposition through the developments of the Facilities Planning Committee.
- To repair, improve, and expand the District's electronic door access and camera system at each school.





# Fund Balance Projection

## FUND BALANCE PROJECTION

6/30/20

General Fund Balance as of 6/30/19		7,506,714.15
Revenues (Estimated)	52,194,232.18	
Expenditures (Estimated)	<u>(51,300,000.00)</u>	

Excess (Deficiency)	<u>894,232.18</u>
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**Projected General Fund Equity as of 6/30/20**

**8,400,946.33**

### **Fund Balance Composition:**

Approp. For Tax Reduction in 2020-21 School Year	1,000,000.00
Tax Certiorari Reserve (Projection)	3,665,002.47
Comp. Absences (Employee Benefit Accrued Liab.) Reserve	547,370.00
Retirement Reserve	272,544.97
Liability Reserve	220,417.94
Reserve for Encumbrances	152,297.51
Unappropriated Fund Balance (Unreserved/Undesignated)	<u>2,543,313.44</u>

**Projected General Fund Equity as of 6/30/20**

**8,400,946.33**

### **Unappropriated Fund Balance (Unreserved/Undesignated)**

4.74% of 2020-21 Budget (\$53,667,019)	2,543,313.44
- Can Retain Up To \$2,146,680.76 (4%) By Law	<u>(2,146,680.76)</u>

**ABOVE 4%**

**396,632.68**



# Fund Balance & Repair Reserve Recommendation

- Recommend the Board of Education establish a *Repair Reserve Fund* in 2019-20.
  - Available to pay for repairs to capital improvements or equipment of a type that does not recur annually or at shorter intervals.
  - There are no referendum requirements for the establishment of a Repair Reserve Fund. The reserve may be established with Board of Education approval and funded with budgetary appropriations and other revenues not required to be paid into other funds or accounts.
  - Funds in the reserve can be utilized to accomplish the multitude of repair items within the Building Condition Survey/ Facilities Study.  
*Examples: Hot Water Heater replacements, Circuit Breaker Panel replacements, sidewalk/curb repairs*



# Budget Calendar

January 23 <sup>rd</sup>	Preliminary Budget Discussion
February 6 <sup>th</sup>	Technology, Athletics and Operations & Maintenance
February 27 <sup>th</sup>	School Programs & Special Education
March 11 <sup>th</sup>	Superintendent's Proposed Budget
March 26 <sup>th</sup>	Budget Work Session
April 16 <sup>th</sup>	Budget Work Session & Adoption
May 7 <sup>th</sup>	Budget Hearing
May 19 <sup>th</sup>	Budget Vote



*Questions?*