

Blind Brook-Rye UFSD

Rye Brook, New York



ADOPTED BUDGET INFORMATION 2020-2021

www.blindbrook.org

BLIND BROOK-RYE SCHOOL DISTRICT

Bruno M. Ponterio Ridge Street School

Blind Brook Middle School

Blind Brook High School

MISSION STATEMENT

The Blind Brook Rye Schools are the cornerstone of our community. Our mission is to prepare our students to be active, life-long learners who have the skills and confidence necessary to achieve their highest potential.

- We encourage our students to be curious, compassionate, and strong in their ability to face challenges.
- We are committed to preparing our students to be reflective, adaptable citizens with an open world view.
- We aspire to instill integrity as a core value and to influence our students to be ethical and responsible members of society.

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2020-2021 SCHOOL BUDGET MESSAGE

FROM THE INTERIM SUPERINTENDENT OF SCHOOLS AND BOARD OF EDUCATION

Pursuant to Executive Order 202.26, Governor Cuomo has established June 9, 2020 as the revised date for the 2020 annual budget vote and board election. Voting will be exclusively by absentee ballot. There will be no in-person voting. If you are a registered voter, an absentee ballot will be sent to you automatically.

The 2020-2021 Blind Brook-Rye School District Budget has been adopted by the Board of Education in the amount of \$50,409,032, an increase of \$4,119,414 or 8.9% over the amount of the 2019-2020 Budget. The major driver of this increase is the need to budget for an additional \$3 million in new construction debt service payments in 2020-2021. This budget provides for a tax levy that is \$106,450 below the maximum allowable tax levy limit for next year.

For the past three months, the Interim Superintendent of Schools and Board of Education have publicly discussed the development of a school district budget for next year. While this is an extraordinary year for budgeting on account of the COVID-19 pandemic and new construction debt service payments starting in 2020-2021, they are pleased to announce that the 2020-2021 Adopted Budget meets the Board's two longstanding budget goals:

- adopt a budget that maintains all core instructional programs and school activities, and
- adopt a budget with a tax levy that is at or below the maximum allowable levy limit.

If the proposed budget adopted by the Board of Education is not approved by District voters on June 9th, the Board would have the option of either resubmitting the original or revised budget for a second vote 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 2020-2021 tax levy cannot exceed the total tax levy of the prior year.

If a Contingency Budget were in place for the 2020-2021 school year it would require more than \$3.85 million in expenditure cuts to the Adopted 2020-2021 Budget. To put forth a Contingency Budget with a 0% growth in the tax levy, the District would be forced to reduce the proposed 2020-2021 expenditures by at least \$3.85 million. This would result in devastating cuts to educational programs, interscholastic athletics, and co-curricular activities, and result in the elimination of 35 to 40 positions districtwide.

In summary, the Interim Superintendent of Schools and Board of Education believe the Adopted 2020-2021 Budget will appropriately support the District's educational program ensuring that every student continues to receive an excellent education. It also provides the necessary funding to pay all District financial obligations next year. In the days ahead, Blind Brook residents are encouraged to review the financial plan and ask any questions that may arise. Please feel free to contact the Superintendent of Schools at cbyrne@blindbrook.org or the District's Business Official at jross@blindbrook.org.

Please remember to mail-in your absentee ballot so that it arrives on or before Tuesday, June 9, 2020.

BOARD OF EDUCATION

Ryan S. Goldstein, President	Ashley R. Welde, Vice-President
Jeffrey B. Diamond	Scott D. Jaffee
	Jennifer Schlactus

INTERIM SUPERINTENDENT OF SCHOOLS

Dr. Colin Byrne

EXECUTIVE SUMMARY

This document contains a budget prepared by the Interim Superintendent of Schools and with modification, was adopted by the Board of Education on May 19, 2020. After six months of development and twelve weeks of discussions at several public meetings, it now is the final budget to be presented to resident voters via paper ballot due to be returned by 5:00 pm on June 9, 2020. There will be one final discussion seven days before the vote; on June 2, 2020, a public budget hearing will take place via remote videoconference at 7:00 pm that evening.

The ongoing COVID-19 pandemic has had an extraordinary global impact. There certainly have been everyday life impacts and austere economic impacts that have affected us all. With respect to impacts on the 2020-2021 School District Budget, Blind Brook expects that there will be a sustained economic downturn that will impact the District's state aid allocation, its Westchester County sales tax revenues, and interest earnings on its investments. This imperative therefore, required adjustments be made to next year's School District Budget to address these emerging and extraordinary circumstances. Hence, to get to the final adopted budget, revenue forecasts were reduced by \$610,000 and expenditure reductions by \$587,000.

Since 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 Blind Brook. The tax levy cannot exceed the cap unless 60% of voters in a 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 noteworthy that for the ninth consecutive year, the 2020-2021 Adopted Budget reflects an estimated tax levy with an increase from the prior year that is at or below the maximum allowable tax levy limit.

Budget Proposition and School Bus Proposition

The total dollar value of this budget is \$50,409,032 and represents an increase of 8.90% over the 2019-2020 Adopted Budget. This budget continues to advance an instructional agenda that places students first. It includes an increase of \$4,119,414 over the prior year's budget. The tax levy is projected to be \$43,995,268, slightly more than 87% of budget revenues. The non-property tax revenue stream of \$6,413,764 brings the budget into balance. Noteworthy is the amount appropriated from general fund and debt service fund reserves - \$1,850,000. With the proposed revenue plan, the estimated tax levy increase is 9.93%, \$106,450 less than Blind Brook's maximum allowable tax levy for the 2020-2021 school year. **This achieves the first of two primary budget goals – “keep the tax levy at or below the cap.”**

Based on an updated demographic study, the 2020-2021 Adopted Budget reflects consideration of the fact that enrollment will decrease slightly at two of the three District's schools next school year. While it provides the necessary resources to serve all students in grades K-12, it does so with no reductions in program or activities at both the K-5 and 6-12 levels. **Thus, the second budget goal is achieved – “to preserve the core instructional program.”**

The 2020-2021 Adopted Budget aggressively advances an instructional agenda that continues to place students first. The largest section of the budget is dedicated to direct instruction and

EXECUTIVE SUMMARY

instructional support services at 57.0%. Instructional staff salaries, contractual costs, equipment, supplies/materials, and textbooks are in this section of the budget. Undistributed costs, such as fringe benefits, debt service and interfund transfer payments are the next largest section at 31.6%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 8.3% of the budget. Pupil transportation costs comprise the final 3.1% of the total spending plan. With regard to the District's transportation program, please note that the June 9th ballot will also include a proposition to authorize the lease-purchase of two 72-passenger school buses at an annual cost not to exceed \$23,492.50 each, for a five (5) year term, commencing July 1, 2020 and terminating on June 30, 2025.

In New York State, K-12 public education funding typically comes from three sources: approximately 3% from federal sources, 40% from state foundation aid and other aids/grants, and 57% from revenues raised locally. For the Blind Brook schools, these percentages do not apply as the District's property wealth is significantly high. The District will receive less than 1% of its 2020-2021 budget in federal aid dollars. Total estimated state aid flowing to Blind Brook in 2020-2021 is now estimated to be slightly less than \$3.0 million or 6.0% of the adopted budget, with the remaining funds coming from the tax levy and other non-property tax revenue sources.

Despite the extraordinary increase in debt service payments starting in 2020-2021, rising educational costs, and anticipated reductions in several revenue sources, 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 that anticipated reductions in state aid and non-property tax revenues, its limited unassigned reserves, and the continuation of many unfunded/unknown mandates, will continue to put pressure on the District's financial operations in the years ahead.

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 Blind Brook community there are 2,486 taxable parcels that yield a total district-wide full value assessment of \$2,303,170,091 as of June 2019, an increase of \$60,712,010, or 2.7% from the prior year. For the 2020-2021 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,077,644,258	# Taxable Parcels	2,396
Non-Homestead Valuation:	\$225,525,833	# Taxable Parcels	90

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2020-2021. The other is the actual tax levy. To calculate the homestead and non-homestead tax rates the New York State Office for Real Property Services (ORPS) sets homestead and non-homestead percentages which are used to establish the tax burden and portion of assessment to be carried by each class. The Board sets the amount of tax levy. Once this is accomplished the homestead and non-homestead tax (millage) rates are computed using a basic arithmetic formula: tax burden divided by portion of assessment multiplied by 1000. For the 2020-2021 budget, with a district-wide assessed valuation of \$2,303,170,091 and an anticipated \$43,995,268 tax levy, the respective tax rates would be as follows:

EXECUTIVE SUMMARY

Homestead (Residential):

Percentage: 84.853720%
Tax Burden: \$37,331,622
Portion of Assessment: \$2,077,644,258
Tax Rate: \$17.968245 per \$1000
Increase: 12.30%

Non-Homestead (Commercial):

Percentage: 15.146280%
Tax Burden: \$6,663,647
Portion of Assessment: \$225,525,833
Tax Rate: \$29.547154 per \$1000
Decrease: 13.83%

Since 2018, 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 available [online](#). For 2020-2021 the basic STAR savings is \$1,360 and the enhanced STAR savings is \$3,091 for Blind Brook. Therefore, 2020-2021 school taxes on the \$867,000 single family home, given the adopted budget and assuming continued eligibility for either the Basic or *Enhanced* STAR exemption, are as follows:

Estimated Homestead School Tax Computation with Maximum Basic Star Savings:

Assessed valuation of property =	\$867,000
<i>divided by</i>	\$1000
<i>multiplied by</i>	\$17.968245 (the estimated homestead tax rate)
<i>less</i>	\$1,360 (Basic STAR savings for 2020-2021)
<i>equals</i>	(\$867,000 / \$1000 * \$17.968245) - \$1,360 = \$14,218

It is important for community members to remember that their home is assessed at full value and the *actual* cost of school taxes in Blind Brook is best explained because 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 because of several factors most important of which are:

- the school tax levy
- the ORPS base percentages
- the increase or decrease in a property's assessed valuation determined by the Town of Rye Assessor
- eligibility of the property owner for the STAR exemption

The final school tax rate is determined by the Town of Rye Receiver of Taxes in August o.

Summary

In sum, the 2020-2021 Adopted Budget represents the programmatic and financial expression of the educational philosophy of the Board of Education. After careful analysis the Interim Superintendent of Schools and Board believe the plan, as set forth, will obtain anticipated results with the projected resources needed to implement the educational program, achieve goals and objectives, and ensure that every student receives an excellent education. More than ever, this financial plan is an investment in our future. We will educate students today to enable them to solve the formidable problems they are sure to face in the years ahead and to preserve the way of life we all have come to expect as citizens of the United States. We will accomplish this understanding the need for fiscal prudence and our duty to balance the wants and needs of all community members.

EXECUTIVE SUMMARY

BALLOT INFORMATION

PROPOSITION 1: APPROVAL OF 2020-2021 BUDGET

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2020 – June 30, 2021) presented by the Board of Education in the amount of \$50,409,032 be approved and the taxes in the necessary amount therefore be levied?

☐ YES

☐ NO

PROPOSITION 2: LEASE PURCHASE OF TWO (2) SCHOOL BUSES

Shall the Blind Brook-Rye Union Free School District be authorized to lease-purchase two (2) 72-passenger school buses at an annual cost not to exceed \$23,492.50 each, for a five (5) year term, commencing July 1, 2020 and terminating on June 30, 2025, and to levy the necessary tax therefore?

☐ YES

☐ NO

VOTE FOR UP TO TWO MEMBERS OF THE BOARD OF EDUCATION (3-year term ending 6/30/2023)

☐
JENNIFER SCHLACTUS

☐
TINA STEINBERG

☐
ROBIN WILLIG

BLANK SPACE IS PROVIDED BELOW FOR THE PURPOSE OF VOTING FOR A CANDIDATE NOT NOMINATED ABOVE FOR THE VACANCY ON THE BOARD OF EDUCATION. THE WRITING IN OF A NAME IS TO BE BY BLACK LEAD PENCIL OR BLACK INK PEN.

Write-in candidate #1 _____ **Write-in candidate #2** _____

The whole ballot is void if the voter does any act extrinsic to the ballot such as enclosing any paper or other article in the folded ballot, or defaces or tears the ballot or makes an erasure thereon or makes any mark thereon other than a single cross mark in pen or pencil, or a single check mark in pen or pencil, in a voting square, or other than writes in a name for the purposes of voting. The voter's vote must be indicated clearly.

VOTING INFORMATION FOR ALL RESIDENTS

Pursuant to Executive Order 202.26, Governor Cuomo has established June 9, 2020 as the revised date for the 2020 annual budget vote and board election. This year voting will be exclusively by absentee ballot. There will be no in-person voting. If you are a registered voter, an absentee ballot will be sent automatically.

Absentee Ballots

Applications for absentee ballots have been waived. The governor's executive order states that an absentee ballot will be mailed to all registered voters. An absentee ballot application does not need to be submitted. If you are a registered voter, an absentee ballot will be sent automatically.

Qualified Voter

A qualified voter must be 18 years old by June 9, 2020, a citizen of the United States and a resident within the Blind Brook-Rye School District for 30 days immediately preceding the vote, and not otherwise prohibited from voting.

Registering to Vote

During the current mandated school district closure and need for social isolation, personal voter registration may not take place in school districts. Qualified Voters may register to vote with the local County Board of Elections by completing an [online application](#) with the New York State Department of Motor Vehicles.

Additional Voting Information

Voters will be able to access the League of Women Voters Smart Voter's Website: www.smartvoter.org, in order to gain information online about upcoming school district elections, budget and proposition votes. Questions and comments may be addressed by calling 914-245-7540.

School Budget & Finance Information

To become more familiar with the school budgets and taxes please read [School Budget 101](#).

**FINANCIAL PLAN AND SCHOOL BUDGET
2020-2021**

GENERAL FUND BUDGET SUMMARY

The school budget is a *financial estimate* of the operating funds required to achieve all goals and objectives of the District's educational program. The adopted 2020-2021 Budget is \$50,409,032, \$4,119,414 over the 2019-2020 budget. The budget-to-budget expenditure increase is 8.9%.

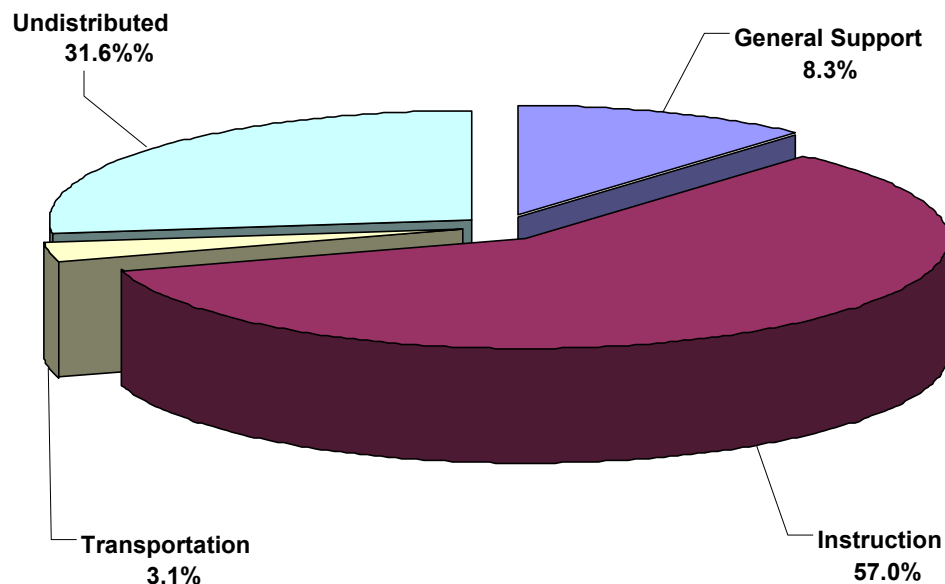
Anticipated non-property revenues (NPR) of \$6,413,764, an increase of 2.33% from last year, result in a total estimated tax levy of \$43,995,268 (before STAR deduction). The slight increase in NPR results from an increase in the amount being appropriated from fund balance and reserves, a total of \$468,503 more than last year. The estimated tax levy increase is 9.93%, which is below the calculated tax levy cap of 10.34% for the 2020-2021 school year. The estimated tax rate is projected to increase by 12.30% for homestead properties and decrease by 13.83% for non-homestead properties.

The June 2019 tax roll reflects adjustments to assessments of residential and commercial properties in Blind Brook to what is perceived as current market value. As a result, the June 2019 district-wide assessed valuation is now \$2,303,170,091 an increase of \$60,712,010, or 2.7% from the prior year. Based on the recent New York State Office for Real Property Services adjustment to the homestead and non-homestead base percentages for Blind Brook, the estimated tax rates for residential and commercial properties are as follows:

Homestead properties:	\$17.96825 / \$1000 A.V.
Non-Homestead properties:	\$29.54715 / \$1000 A.V.

Major Budget Sections

2020-2021



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET**

GENERAL FUND BUDGET

	2019-2020 Approved Budget	2019-2020 Anticipated Amounts	2020-2021 Proposed Budget	Budget-to- Budget Increase
Total Expenditures	46,289,618	44,284,455	50,409,032	8.90%
Non-Property Revenues <i>% of Total Expenditures</i>	6,267,967	6,212,182	6,413,764 <i>12.7%</i>	2.33%
Total Tax Levy <i>% of Total Expenditures</i>	40,021,651	40,021,651	43,995,268 <i>87.3%</i>	9.93%
Projected Tax Rate per \$1000 AV, Homestead			\$17.96825	12.30%
Projected Tax Rate per \$1000 AV, Non-Homestead			\$29.54715	-13.83%

EXPENDITURE SUMMARY

With a proposed budget of \$50,409,032, the year-to-year expenditure increase is \$4,119,414 or 8.90% for the 2020-2021 school year. Driving this increase are the rising debt service payment costs associated with the new district-wide construction currently underway. **The budget-to-budget increase in debt service costs is \$2,851,010 net or nearly 70% of the total increase in budget expenditures next year.** Also noteworthy are rising special education costs, extra funds needed to lease purchase new technology equipment, and funds for reinstatement of the Assistant Superintendent for Curriculum, Instruction and Assessment.

Prior to adopting the 2020-2021 Budget and after public discussion, the Board authorized the following expenditure reductions to keep the overall budget in balance:

- Reduction of 2.8 teaching FTES and other salary and benefits budget line reductions totaling \$382,129.
- Reduced equipment, materials, supplies and textbooks budget lines totaling \$121,338.
- Reduced consultant and contractual budget lines totaling \$83,500.

2020-2021 Budget – Functional Area Breakdown

Functional Area	% of Budget
Instructional Services K-12	28.8%
Employee Benefits	20.4%
Special/Pupil Services	13.7%
Debt Service	11.1%
Operations & Maintenance	4.5%
Guidance & Health Services	3.6%
BOE/Admin/Central Services	3.8%
Supervision & In-service Training	4.8%
Transportation	3.1%
Library/Technology	3.6%
Co-Curricular & Athletics	1.8%
Curriculum & Instruction	0.7%
Comm. Service/Interfund Transfer	0.1%
Total Budget	100.0%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURE PLAN**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>Functional Areas</u>						
Board of Education	38,194	37,450	42,150	47,100	9,650	25.8%
Central Office	767,428	1,044,419	1,002,346	1,085,843	41,424	4.0%
Legal, Personnel, Pub Info	120,622	226,721	162,000	219,067	-7,654	-3.4%
Operations & Maintenance	2,036,435	2,200,795	2,005,233	2,290,263	89,468	4.1%
Central Services	831,730	543,176	529,573	555,351	12,175	2.2%
Curriculum & Instruction	321,218	232,728	133,972	377,946	145,218	62.4%
Supervision & In-service	2,178,464	2,414,057	2,338,586	2,437,976	23,919	1.0%
Regular Instruction	14,051,888	14,496,027	14,021,905	14,534,937	38,910	0.3%
Special & Pupil Services	6,382,633	6,468,862	6,138,502	6,890,247	421,385	6.5%
Library & Technology	1,171,964	1,596,237	1,557,159	1,767,214	170,977	10.7%
Guidance/Health Services	1,523,277	1,746,207	1,661,613	1,798,700	52,493	3.0%
Co-Curricular & Athletics	726,753	877,437	678,125	898,927	21,490	2.4%
Pupil Transportation	1,319,838	1,494,408	1,422,000	1,561,758	67,350	4.5%
Community Services	0	1,000	0	1,000	0	0.0%
Employee Benefits	9,757,445	10,107,443	9,560,381	10,290,245	182,802	1.8%
Debt Service	2,728,934	2,762,428	2,740,843	5,613,438	2,851,010	103.2%
Refund of School Taxes	0		0	0	0	0.0%
Inter-fund Transfer	346,114	40,223	290,067	39,020	-1,203	-3.0%
TOTAL EXPENDITURES	44,302,937	46,289,618	44,284,455	50,409,032	4,119,414	8.90%

REVENUE SUMMARY

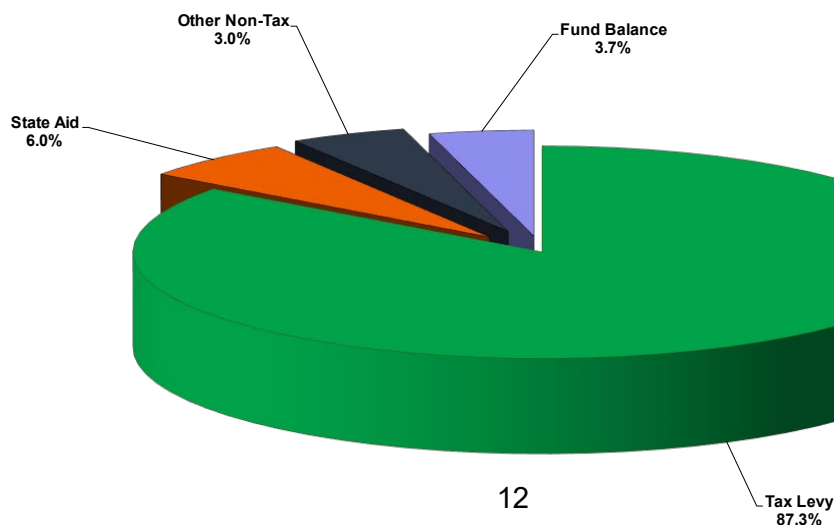
The single greatest source of budget revenue is the District's tax levy. This draft of the 2020-2021 budget estimates that the total tax levy will be \$43,995,268 or 87.3% of the total budget (before STAR deduction). Non-property revenues are estimated at \$6,413,764 or 12.7% of the total budget, a slight increase from the prior year.

The major sources of non-property revenues for 2020-2021 are as follows:

1. State aid totaling \$2,999,764, but \$480,000 less than the final NYS Budget allocation for Blind Brook released on April 3, 2020. The reduction acknowledges a likely mid-year cut in state aid caused by significantly lower than expected NYS tax revenues because of the economic impacts of the COVID-19 pandemic.
2. County sales tax revenue estimated at \$450,000, a figure that is \$75,000 less than originally budgeted for 2020-2021 as a result of an anticipated reduction in County sales tax revenues also expected due to the COVID-19 pandemic.
3. Interest earnings revenue estimated at \$65,000, a figure that is \$85,000 less than originally budgeted for 2020-2021 and a result of economic conditions brought about by financial market conditions and the COVID-19 pandemic.
4. A transfer into the general fund of \$1,650,000 from the District's unassigned and retirement reserve fund balances, and \$200,000 from the District's Debt Service Fund.
5. Nonresident tuition revenue estimated at \$450,000.
6. Split lots revenue collected from neighboring school districts estimated at \$300,000.

Since the 2012-2013 school year, Blind Brook's ability to increase annual property tax levies is constrained by the NYS property tax cap law. **The proposed 2020-2021 budget reflects an estimated tax levy with an increase of \$3,973,617 or 9.93% from the prior year, a figure that is \$106,450 less than maximum allowable tax levy calculated for Blind Brook.**

2020-2021 Revenue Sources (% of Budget)



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2020-2021 ADOPTED BUDGET

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
Accounts						
Real Property Tax (w-STAR)	36,931,986	40,021,651	38,601,271	43,995,268	3,973,617	9.93%
STAR	1,940,559	0	1,420,380	0	0	0.0%
County Sales Tax	373,122	370,000	435,000	450,000	80,000	21.6%
Non-resident Tuition	492,019	452,271	452,271	450,000	-2,271	-0.5%
Cooperative Transportation	6,452	15,000	12,593	15,000	0	0.0%
Split Lots Payments	313,826	300,000	296,389	300,000	0	0.0%
Interest Earnings	248,977	190,000	135,558	65,000	-125,000	-65.8%
Rental of Property-Individual	191,935	175,000	135,000	185,000	10,000	5.7%
Rental of Property-Other	6,360	20,000	0	7,500	-12,500	-62.5%
Rental of Property-BOCES	0	0	0	0	0	0.0%
Fines & Forfeitures	4,410	0	0	0	0	0.0%
Sale of Equipment	0	0	0	0	0	0.0%
Sale of Instruct Materials	76	0	0	0	0	0.0%
Insurance Recoveries	1,219	0	1,840	0	0	0.0%
Refund-Prior Year Expends-	26,509	28,400	38,406	28,500	100	0.4%
Refund-Prior Year Other	20,265	43,500	25,000	27,500	-16,000	-36.8%
Gifts & Donations	88,500	500	0	500	0	0.0%
FEMA/SEMA Payments	0	0	0	0	0	0.0%
Unclassified Revenues	33,334	50,000	10,000	35,000	-15,000	-30.0%
State Aid	2,577,799	2,798,955	2,615,717	2,999,764	200,809	7.2%
VLT Lottery Aid	108,257	0	101,023	0	0	0.0%
BOCES Aid	300,614	325,095	339,217	0	-325,095	-100.0%
Textbook Aid	87,434	117,749	87,434	0	-117,749	-100.0%
Software Aid	24,238	0	24,710	0	0	0.0%
Library Materials Aid	9,006	0	8,925	0	0	0.0%
Other State Aid	100,000	0	111,602	0	0	0.0%
Bonds Issued/from Reserve	0	0	0	0	0	0.0%
Transfer from Reserves	0	50,000	50,000	300,000	250,000	500.0%
Appropriated Surplus	0	1,331,497	1,331,497	1,550,000	218,503	16.4%
SCHOOL TAX LEVY	38,872,545	40,021,651	40,021,651	43,995,268	3,973,617	9.93%
NON-PROPERTY REVENUE	5,010,411	6,267,967	6,212,182	6,413,764	145,797	2.33%
TOTAL REVENUE	43,882,956	46,289,618	46,233,833	50,409,032	4,119,414	8.90%

COMPONENT BUDGET SUMMARY

As required by Section 170.8 of the Regulations of the Commissioner of Education, 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 Blind Brook 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 except those relating directly to a function included in the program component; 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; educational technology; 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; district transportation services excluding school bus purchases; garage building; contract transportation; recreation; youth programs; civic activities; employee benefits attributable to salaries included in other accounts and functions in the program component; transfers to special aid funds; legal services relating directly to other accounts and functions in the program component.*

Capital Component: *includes appropriations for the following capital accounts and functions: operation of plant; maintenance of plant; school bus lease purchase; 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. The capital component shall also contain a supplemental schedule displaying total outstanding bond and note principal for capital purposes as well as base cost per square foot, the operation and maintenance per square feet.*

2020-2021 Component Breakdown

Administrative Component:	9.37%
Capital Component:	15.68%
Program Component:	74.95%
Total:	100.000%

Administrative Cap:	11.11%
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2019-2020 Component Breakdown

Administrative Component:	9.448%
Capital Component:	10.722%
Program Component:	79.830%
Total:	100.000%

Administrative Cap:	10.06%
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BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2020-2021 ADOPTED BUDGET

THREE-PART COMPONENT BUDGET

FUNCTION	CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099	47,100	47,100	0	0
Central Administration	1299	370,250	370,250	0	0
Finance	1399	715,593	715,593	0	0
Legal Services	1420	150,000	150,000	0	0
Personnel	1430	23,500	23,500	0	0
Records Mgmt.	1460	0	0	0	0
Public Information	1480	45,567	45,567	0	0
Operations of Plant	1620	757,224	0	0	757,224
Maintenance of Plant	1621	1,533,039	0	0	1,533,039
Other Central Services	1699	0	0	0	0
Judgments & Cl.	1930.4	0	0	0	0
Refund of Taxes	1964.4	0	0	0	0
Other Special Items	1998	555,351	555,351	0	0
Curriculum Dev. & Sup.	2010	377,946	377,946	0	0
Supervision Reg. School	2020	2,337,226	2,337,226	0	0
Research, Evaluation & Plan.	2070	100,750	0	100,750	0
Instruction (Net of supervision)	2999	25,890,025	0	25,890,025	0
Other District Transportation	5510	654,977	0	654,977	0
Garage Building	5530	19,950	0	19,950	0
Contract Transportation	5540	886,831	0	886,831	0
Community Service	8998	1,000	0	1,000	0
Employee Benefits	9098	10,290,246	0	10,290,246	0
Debt Service	9898	5,613,438	0	0	5,613,438
Transfer to Capital	9950.9	0	0	0	0
Other Transfers	9951	39,020	0	39,020	0
Contingency	0	0	0	0	0
TOTAL BUDGET		50,409,032	4,723,283	37,782,049	7,903,701
			9.37%	74.95%	15.68%

Administrative Component Cap for the 2019-2020 Budget equals 10.06%

Administrative Component Cap for the 2020-2021 Budget equals 11.11%

ASSESSED VALUATION & SCHOOL TAXES

Assessed valuation is defined as the value of real property for the purpose of levying taxes. In the Blind Brook community there are 2,486 taxable parcels that yield a total district-wide full value assessment of \$2,303,170,091 as of June 2019, an increase of \$60,712,010, or 2.7% from the prior year. For the 2020-2021 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,077,644,258
# Taxable Parcels	2,396
Non-Homestead Valuation:	\$225,525,833
# Taxable Parcels	90

It is important to note that a property's assessed valuation is now its true market value as a result of revaluation that took place in 2004 and recent changes that have been ordered by the [Town of Rye Assessor](#). The 2020-2021 school tax rates are computed for Homestead (residential) and Non-Homestead (commercial) properties using special percentages provided to the District by the Town's Assessor.

ESTIMATED 2020-2021 TAX RATE CALCULATIONS

School Tax Rate Homestead Computation:

$(\text{TAX LEVY} * \text{HOMESTEAD \%}) / (\text{PORTION OF ASSESSMENT}) * \$1000$

$(\$43,995,268 * .84853720) / (\$2,077,644,258) * \$1000 = \mathbf{\$17.968245 \text{ per } \$1000 \text{ of AV}}$

School Tax Rate Non-Homestead Computation:

$(\text{TAX LEVY} * \text{NON-HOMESTEAD \%}) / (\text{PORTION OF ASSESSMENT}) * \$1000$

$(\$43,995,268 * .15146280) / (\$225,525,833) * \$1000 = \mathbf{\$29.547154 \text{ per } \$1000 \text{ of AV}}$

ESTIMATED HOMESTEAD 2020-2021 SCHOOL TAX FOR AN \$867,000 HOME

CALCULATION OF YOUR
RESIDENTIAL SCHOOL TAX WITH
BASIC STAR SAVINGS:



Assessed valuation of property
divided by \$1000
multiplied by the estimated school tax rate
Less \$1,360

Example of School Tax Computation

$\$867,000 / \$1000 * \$17.968245 - \$1,360$

= \$14,218 for the average parcel

CALCULATION OF YOUR
RESIDENTIAL SCHOOL TAX WITH
ENHANCED STAR SAVINGS:



Assessed valuation of property
divided by \$1000
multiplied by the estimated school tax rate
Less \$3,091

Example of School Tax Computation

$\$867,000 / \$1000 * \$17.968245 - \$3,091$

= \$12,487 for the average parcel

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2020-2021 ADOPTED BUDGET

HISTORY OF ASSESSED VALUATION AND TAX RATES

				ASSESSED VALUATION	CHANGE IN VALUATION AMOUNT	%	BUDGET	TAX RATE PER \$1,000	CHANGE IN \$	%
H	2008	-	09	2,342,114,617	132,077,518	6.0%	38,220,030	12.75	0.04	0.31%
NH	2008	-	09					19.36	0.35	1.84%
H	2009	-	10	2,287,752,609	-54,362,008	-2.3%	38,928,492	13.57	0.82	6.43%
NH	2009	-	10					19.96	0.60	3.10%
H	2010	-	11	2,223,342,027	-64,410,582	-2.8%	39,310,694	14.07	0.50	3.66%
NH	2010	-	11					21.10	1.14	5.72%
H	2011	-	12	2,025,591,931	-197,750,096	-8.9%	39,587,509	15.41	1.34	9.55%
NH	2011	-	12					24.30	3.20	15.14%
H	2012	-	13	1,948,633,813	-76,958,118	-3.8%	39,960,322	16.17	0.76	4.91%
NH	2012	-	13					26.16	1.86	7.65%
H	2013	-	14	1,910,128,309	-38,505,504	-2.0%	41,252,239	17.25	1.08	6.68%
NH	2013	-	14					26.09	-0.07	-0.27%
H	2014	-	15	1,910,481,659	353,350	0.0%	42,267,793	17.51	0.26	1.52%
NH	2014	-	15					26.69	0.60	2.32%
H	2015	-	16	2,011,252,369	100,770,710	5.3%	42,635,793	17.04	-0.47	-2.68%
NH	2015	-	16					26.89	0.20	0.75%
H	2016	-	17	2,172,992,897	161,740,528	8.0%	43,226,703	15.80	-1.33	-7.81%
NH	2016	-	17					25.61	-1.28	-4.76%
H	2017	-	18	2,190,441,713	17,448,816	0.8%	43,915,067	16.22	0.42	2.67%
NH	2017	-	18					23.41	-2.20	-8.60%
H	2018	-	19	2,208,143,412	17,701,699	0.8%	45,190,924	15.67	-0.55	-3.39%
NH	2018	-	19					33.91	10.50	44.85%
H	2019	-	20	2,242,458,081	34,314,669	1.6%	46,289,618	16.00	0.33	2.11%
NH	2019	-	20					34.29	0.38	1.12%
				<u>Portion of A.V.</u>	<u>Prior Yr Delta</u>	<u>Tax Burden</u>	<u>Budget</u>	<u>Rate/\$1000</u>	<u>\$ Inc</u>	<u>% Inc</u>
Homestead	2020	-	21	2,077,644,258		37,331,622	50,409,032	\$17.968245	\$1.97	12.30%
Non-Homestead	2020	-	21	225,525,833		6,663,647		\$29.547154	-\$4.74	-13.83%
Total Valuation	2020	-	21	\$2,303,170,091	\$60,712,010	43,995,268				

**PERSONNEL SUMMARY & ENROLLMENT HISTORY
2020-2021**

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PERSONNEL SUMMARY

Funding mandates for the 2020-2021 school year will require a net decrease of 1.8 full-time equivalent (FTE) positions. The projected staffing changes are delineated below.

Deletions:

	FTE
One Teaching Position at Bmprss	1.0
One Teaching Assistant Position	1.0
Additional HS sections	0.8
Total Deletions:	2.8 FTE

Additions:

	FTE
Asst Supt Curriculum, Instruction & Assessment	1.0 FTE
Total Additions:	1.0 FTE

Based on projections as of today, the 2020-2021 in-district K-12 overall enrollment is expected to decrease by 15 students from 1,383 to an estimated 1,368, or 1.1%. At Bmprss the K-5 enrollment is expected to decrease by 9 students to 597. At the MS we are expecting 324 students, an increase of 20. At the HS we are expecting 440 students, a decrease of 26.

District-wide staffing is projected to increase to 219 full-time staff and 58 part-time staff in 2020-2021.

	<u>2019-20</u>	<u>2020-21</u>
Instructional	145	143
School-Related Personnel	56	56
Administrative Personnel	12	13
Managerial/Confidential	3	3
Part-time	58	58

Summary:

Full-time	216	215
Part-time	58	58
Total Staffing	274	273

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2020-2021 ADOPTED BUDGET

Enrollment History

GRADE	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	PROJECTED 2020-2021
K	102	107	80	100	89	98
1	109	113	107	81	102	92
2	98	113	113	109	81	103
3	112	101	113	115	111	82
4	100	112	101	116	109	108
5	121	107	112	101	114	114
BMPRSS TOTAL	642	653	626	622	606	597
6	94	123	103	114	99	116
7	120	96	122	101	108	98
8	130	123	95	126	97	110
BBMS TOTAL	344	342	320	341	304	324
9	130	130	121	100	120	100
10	131	123	128	125	98	119
11	127	122	121	126	124	98
12	133	128	125	123	124	123
BBHS TOTAL	521	503	495	474	466	440
UNGRADED					7	7
GRAND TOTAL	1507	1498	1441	1437	1383	1368

EMPLOYEE BENEFITS SUMMARY

Retirement (Pension) Contribution Costs:

Teachers' Retirement System:

In 2020-2021, the District's employer contribution rate to the [NYS Teachers' Retirement System](#) (TRS) is estimated to increase to 9.53% of payroll, from 8.62% used in the 2019-2020 school year. This ECR increase will cause TRS employer contribution costs to increase by \$196,544, or 10.8% for 2020-2021. Future pensions for faculty members and administrators are covered by this system.

Employees' Retirement System:

In 2020-2021, the District's employer contribution rate to the [NYS Employees' Retirement System](#) (ERS) is estimated to be 14.6% of payroll, same as for the 2019-2020 year. In spite of this, there will be an increase in costs over what was spent in the prior year as the District's payroll has increased. Overall, ERS employer contribution costs are projected to increase by \$32,261, or 5.9% for 2020-2021. Future pensions for non-certified employees are covered by this system.

Social Security/FICA:

The Social Security/Medicare employer contribution rate is 7.65% of payroll. The District's employer costs will increase by 2.6% in 2020-2021. The salary threshold for calculating the maximum contribution per employee will increase to \$137,700 in 2020-2021.

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 cost in this area will increase by \$522 or 0.3% in 2020-2021.

Unemployment Insurance:

The District's unemployment insurance costs remain stable when compared to the prior year as a result of no relative increase in claims activity. It is not possible to determine the number of future claims but a figure of \$25,000 is now being used for 2020-2021 budget purposes, the same that was budgeted in 2019-2020.

Health Insurance:

Health insurance costs are decreasing by 2.1% in 2020-2021. This is a result of [NYSHIP Empire Plan](#) lower than expected rate increases for 2020 and anticipated in 2021 for both active employees and retirees receiving these benefits. The District's cost for providing health insurance benefits for its active employees in 2020-2021 is estimated at \$30,084 per employee for family plan benefits while the individual rate is expected to be \$13,001 per employee (before employee contributions). The District also pays for retiree health insurance coverage per established guidelines. Employee and retiree contribution rates do exist and follow provisions in collective bargaining agreements.

Welfare Fund (Dental & Vision Insurance):

Total payments made to the [Federation Welfare Fund](#) for dental and vision benefits in 2020-2021 will be slightly higher than prior year payments. The employer contribution next year is \$1,600 per employee or an aggregate of \$361,600 in 2020-2021. Note that the Welfare Fund provides dental/vision benefits for all eligible employees per collective bargaining agreements.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Employee Benefits**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Diff
<u>EMPLOYEE BENEFITS</u>						
9010-9060						
NYS Retirement Costs:						
NYS ERS – 14.60%	483,210	543,424	483,800	575,685	32,261	5.9%
NYS TRS – 9.53%	2,121,991	1,823,853	1,823,853	2,020,397	196,544	10.8%
Social Security/Medicare Costs:						
Employer's Payment - 7.65%	1,682,220	1,875,213	1,800,000	1,924,013	48,800	2.6%
Workers' Compensation	156,033	154,228	154,228	154,750	522	0.3%
Unemployment Insurance:						
Employer's Payment	18,888	25,000	25,000	25,000	0	0.0%
Health/Dental/Vision Benefits:						
Health Insurance	4,571,853	4,905,639	4,500,000	4,802,247	-103,392	-2.1%
Welfare Fund (Dental & Vision)	327,000	350,300	340,000	361,600	11,300	3.2%
Health Waivers	347,750	398,286	402,000	426,553	28,267	7.1%
Retirement Incentive	51,500	31,500	31,500	0	-31,500	-100%
TOTAL						
EMPLOYEE BENEFITS	9,757,445	10,107,443	9,560,381	10,290,245	182,802	1.8%

ADMINISTRATIVE BUDGET SECTION

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BOARD OF EDUCATION SUMMARY

The Blind Brook-Rye 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, 2023, to fill the expiring terms of incumbents Jeffrey Diamond and Jennifer Schlactus. The new terms commence on the date of the 2020-2021 Board of Education Reorganization Meeting in July.

Funds required by the Board of Education include the membership cost of local, state and other regional school board associations as well as other costs consisting 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 \$47,100 in 2020-2021, \$9,650 more than budgeted for 2019-2020. The costs cover expenses related to the functions of the Board of Education, the annual district meeting (budget vote and election as well as any scheduled bond referendum), and the District Clerk salary.

Board of Education members are volunteers and therefore do not receive a salary nor any District-funded fringe benefits.

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 at the [Board of Education](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Board of Education**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>BOARD of ED</u>						
1010						
Contractual	16,802	15,000	15,000	16,000	1,000	6.7%
Supplies & Materials	0	250	150	150	-100	-40.0%
BOCES Services	3,400	3,500	3,500	4,500	1,000	28.6%
Total	20,202	18,750	18,650	20,650	1,900	10.1%
<u>DISTRICT CLERK</u>						
1040						
District Clerk	7,500	7,500	12,500	12,500	5,000	66.7%
Contractual	0	100	0	100	0	0.0%
Supplies & Materials	0	100	0	100	0	0.0%
Total	7,500	7,700	12,500	12,700	5,000	64.9%
<u>DISTRICT MEETING</u>						
1060						
Contractual	5,118	6,500	6,500	6,500	0	0.0%
Legal Advertising	5,374	4,200	4,500	6,500	2,300	54.8%
Supplies & Materials	0	300	0	750	450	150.0%
Total	10,492	11,000	11,000	13,750	2,750	25.0%
TOTAL BOARD of ED	38,194	37,450	42,150	47,100	9,650	25.8%

CENTRAL OFFICE SUMMARY

The Blind Brook-Rye Union Free School District central office consists of:

- Office of the Superintendent of Schools
- School Business Office

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
- Cash and investment management
- Employee payroll and benefits administration
- Accounts receivable and payable
- Purchasing and bidding
- Facilities management and all school construction
- Health & Safety
- Energy conservation
- Pupil transportation
- School food service

The Assistant Superintendent for Finance & Facilities oversees the school business function and all ancillary operations listed above.

By Board of Education action on April 14, 2020, Dr. Patrick Brimstein was appointed to be the new Superintendent of Schools effective July 1, 2020. With this action, Dr. Colin Byrne will return to his former position as the Assistant Superintendent for Curriculum, Instruction & Assessment, also effective July 1, 2020.

In 2020-2021, central office costs are projected to increase by \$41,424 or 4.0%. The increase includes the new Superintendent's salary and increased use of BOCES financial management support services next year.

Obtain more information at the District's website, www.blindbrook.org.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Central Administration & Business Office**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>CENTRAL ADMIN</u>						
1240						
Salary						
o Administrative	260,625	220,349	220,349	240,000	19,651	8.9%
o Exempt Non-Certified	77,240	76,550	80,150	83,650	7,000	9.1%
o Other	12,515	3,000	0	8,600	5,600	186.7%
Equipment	0	1,000	0	1,000	0	0.0%
Contractual	29,457	40,500	22,000	35,000	-5,500	-13.6%
Supplies & Materials	893	2,500	1,500	2,000	-500	-20.0%
Total	380,730	343,999	323,999	370,250	26,251	7.6%
<u>BUSINESS OFFICE</u>						
1310						
Salary						
o Administrative	0	264,875	264,875	264,875	0	0.0%
o Non-Certified	184,150	196,937	193,000	200,118	3,181	1.6%
o Other	0	10,000	10,000	10,000	0	0.0%
o Exempt	105,352	115,000	109,000	120,000	5,000	4.3%
Equipment	0	1,000	754	1,000	0	0.0%
Contractual	3,399	4,000	4,388	4,000	0	0.0%
Professional Dues	713	2,000	1,230	1,350	-650	-32.5%
Financial Services	5,394	6,700	7,600	7,000	300	4.5%
Supplies & Materials	3,532	4,000	3,500	4,000	0	0.0%
BOCES-Financial	46,408	46,408	45,000	64,250	17,842	38.4%
Audit Services	33,750	43,500	35,000	35,000	-8,500	-19.5%
Coop Purchasing	4,000	6,000	4,000	4,000	-2,000	-33.3%
Total	386,698	700,420	678,347	715,593	15,173	2.2%
TOTAL						
CENTRAL ADMIN & BUSINESS OFFICE	767,428	1,044,419	1,002,346	1,085,843	41,424	4.0%

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
- District-wide videographer
- BOCES records management services

Included in this budget are funds to support District communications via its website, cable television and electronic mail.

Overall, costs are expected to decrease by \$7,654 or 3.4% in 2020-2021. The decrease reflects adjusted salary for the videographer next year and the expectation that less BOCES personnel services will be purchased.

Video footage of Board of Education Meetings and other important school meetings and events can be accessed at this [link](#).

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Legal, Personnel, Records & Public Information**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>LEGAL</u>						
1420						
Contractual	50,000	50,000	50,000	50,000	0	0.0%
Extraordinary	48,431	100,000	60,000	100,000	0	0.0%
Total	98,431	150,000	110,000	150,000	0	0.0%
<u>PERSONNEL</u>						
1430						
Contractual	0	6,000	0	6,000	0	0.0%
BOCES Recruitment	4,683	22,000	7,500	17,500	-4,500	-20.5%
Total	4,683	28,000	7,500	23,500	-4,500	-16.1%
<u>RECORDS MANAGEMENT</u>						
1460						
BOCES Records Mgmt.	0	0	0	0	0	0.0%
Total	0	0	0	0	0	0.0%
<u>PUBLIC INFO & SERVICES</u>						
1480						
Salary						
o Non-Certified	15,744	45,721	43,500	42,567	-3,154	-6.9%
Equipment	0	1,000	0	1,000	0	0.0%
Contractual	1,764	2,000	1,000	2,000	0	0.0%
Total	17,508	48,721	44,500	45,567	-3,154	-6.5%
TOTAL						
LEGAL, PERSONNEL	120,622	226,721	162,000	219,067	-7,654	-3.4%
RECORDS & PUB INFO						

CENTRAL SERVICES SUMMARY

Central services include assessments that relate to the District's general and legal liability insurance, public water service, refunds of real property taxes and BOCES administrative and capital charges. Also contained in this area are postage costs associated with District mailings.

Overall, central services costs will increase by \$12,175, or 2.2% in 2020-2021.

The District's general and legal liability insurance costs are expected to increase by \$6,158 or 2.9% next year. 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.

BOCES administrative and capital costs are increasing by \$6,517 or 2.9%. These costs are determined by the Southern Westchester BOCES and are a function of BOCES' internal costs (non-program, retiree and capital) and the Blind Brook-Rye School District's enrollment (RWADA). This BOCES increase reflects the rising administrative operating costs the BOCES is experiencing much like all public school districts in New York.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Central Services & Other Charges**

		2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>CENTRAL SERVICES</u>							
1670							
Postage		16,826	18,500	15,000	18,000	-500	-2.7%
BOCES - Demo/Records		0	0	0	0	0	0.0%
Total		16,826	18,500	15,000	18,000	-500	-2.7%
<u>OTHER CHARGES</u>							
Insurance- Liability	1910	195,863	209,476	203,000	215,634	6,158	2.9%
Assessments- Sewer Tax	1950	28,416	33,627	30,000	33,627	0	0.0%
Refund of Real Property Taxes	1964	329,755	0	0	0	0	0.0%
BOCES Charges- Admin/Capital	1981	205,870	226,573	226,573	233,000	6,517	2.9%
Unclassified	1989	55,000	55,000	55,000	55,000	0	0.0%
Total		814,904	524,676	514,573	537,351	12,675	2.4%
TOTAL CENTRAL SERVICES & OTHER CHARGES		831,730	543,176	529,573	555,351	12,175	2.2%

CURRICULUM & INSTRUCTION

The area of curriculum and instruction reflects a commitment by the 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 [NYSED Next Generation Learning Standards](#).

The curriculum and instruction budget supports the following:

- Salary for the Assistant Superintendent for Curriculum, Instruction & Assessment
- Salary expenses associated with summer curriculum work
- Clerical expenses associated with District curricular needs
- Procurement of professional materials related to curriculum development
- BOCES expenses related to testing, data compilation and reporting
- Providing of professional development to enhance instruction

The combined 2020-2021 budget for this area is \$377,946, an increase of \$145,218 or 62.4% over the prior school year. The increase is attributable to reinstatement of the Assistant Superintendent for Curriculum, Instruction & Assessment position in 2020-2021. The instructional staff developer position is eliminated but stipends expected to be paid to faculty members engaged in curriculum projects this upcoming summer, remain in the budget.

Maintaining the District-wide commitment to standards-based curriculum, project- and problem-based learning and development of data-driven instruction will continue to be the focus of building-level leaders and faculty during the school year under the general supervision of the Assistant Superintendent for Curriculum, Instruction & Assessment.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Curriculum & Instruction**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>CURRICULUM & INSTRUCTION</u>						
2010						
Salary						
o Professional	194,322	0	2,052	224,095	224,095	100.0%
o Staff Developer	0	75,629	821	0	-75,629	-100.0%
o Certified-Summer Project	21,708	35,000	18,000	30,000	-5,000	-14.3%
o Non-Certified	59,841	62,099	61,099	63,851	1,752	2.8%
o Overtime	0	0	0	0	0	0.0%
Equipment	0	1,000	0	1,000	0	0.0%
Contractual	272	500	0	500	0	0.0%
Curriculum Library Materials	0	0	0	0	0	0.0%
Supplies & Materials	10	500	0	500	0	0.0%
BOCES-Testing & Reporting	45,065	58,000	52,000	58,000	0	0.0%
TOTAL CURRICULUM & INSTRUCTION	321,218	232,728	133,972	377,946	145,218	62.4%

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. Together with administrative directors they translate the overall District mission into school programs thus integrating them into the District's overarching goals.

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. Directors oversee specific areas including technology, pupil and special services, and health and physical education.

In-service Training: Faculty and staff development costs are budgeted here. Central office and building-level administration provide leadership for curriculum development projects and staff development. Together they establish and maintain a program of evaluation of instruction; plan and administer programs of professional development, mentoring, and in-service education; secure and distribute instructional resources, and work with teachers and staff in organizing and coordinating grade-level, departmental, and District curricular and instructional efforts through implementation of professional learning communities.

Supervision costs are projected to increase by \$48,419 or 2.1% in 2020-2021, a result of increases in contract salaries for administrative and support personnel.

In-service training costs are projected to drop by \$24,500 or 19.6% in 2020-2021, as a result of using less consultant services.

The combined budget for these areas will increase by a net of \$23,919 or 1.0% in 2020-2021.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2020-2021 ADOPTED BUDGET

EXPENDITURES: Administrative Supervision & In-Service Training

2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
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SUPERVISION

2020

Salary

o Administrative	1,620,978	1,729,705	1,800,000	1,781,376	51,671	3.0%
o Non-Certified	402,105	442,302	425,000	450,665	8,363	1.9%
o Overtime	5,090	6,000	2,000	6,000	0	0.0%

Equipment -BMPRSS	1,593	6,000	1,000	6,000	0	0.0%
-BBMS	4,277	7,000	2,000	4,000	-3,000	-42.9%
-BBHS	4,773	5,000	4,500	5,000	0	0.0%
Admin Prof Development	3,570	7,500	1,923	5,000	-2,500	-33.3%
Contractual-BMPRSS	8,444	8,500	2,000	8,500	0	0.0%
-BBMS	8,253	14,300	3,000	16,300	2,000	14.0%
-BBHS	17,809	25,500	10,000	25,500	0	0.0%
Supp & Mat -BMPRSS	19,324	25,000	22,563	25,000	0	0.0%
-BBMS	5,711	7,000	4,500	7,500	500	7.1%
-BBHS	123	5,000	1,000	5,000	0	0.0%

Total	2,102,050	2,288,807	2,279,486	2,337,226	48,419	2.1%
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IN-SERVICE TRAINING

2070

Prof Develop Contractual	24,504	35,000	10,000	35,000	0	0.0%
Teacher Excellence Fund	4,709	5,000	1,000	5,000	0	0.0%
Staff Development/SRP	0	250	0	250	0	0.0%
Supt Conference Day	4,354	5,000	3,100	5,500	500	10.0%
Planning/Consultants	14,927	50,000	30,000	25,000	-25,000	-50.0%
BOCES Services	27,920	30,000	15,000	30,000	0	0.0%

Total	76,414	125,250	59,100	100,750	-24,500	-19.6%
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TOTAL SUPERVISION & IN-SERVICE TRAINING

2,178,464	2,414,057	2,338,586	2,437,976	23,919	1.0%
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PROGRAM BUDGET SECTION

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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 Blind Brook Public Schools will employ 143 faculty members allocated across grades K-12 in 2020-2021. For 2020-2021, class sizes will remain within the Board-supported mandates set to ensure appropriate education and allocation of human resources. The District's goal is to ensure that each child receives instruction that meets or exceeds New York State Learning 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 Learning 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.

Included for budget purposes are payroll projections for K-12 faculty, substitute personnel, school monitors, teacher aides and stipends paid to these personnel for additional instructional assignments within the school.

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' per-pupil requests for 2020-2021 and in several instances are reduced yet again this year.

Other financial obligations of the District contained in this category are:

- Home tutoring
- Academic field trips
- BOCES instructional services

Total instructional area costs will increase by \$38,910 or 0.3% in 2020-2021.

Obtain more information at the [District Schools](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2020-2021 ADOPTED BUDGET

EXPENDITURES: Instructional - Regular School

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
INSTRUCTIONAL						
2110						
Salary						
o K-5 Certified	5,295,423	5,344,880	5,220,000	5,205,686	-139,194	-2.6%
o 6-8 Certified	3,365,563	3,368,634	3,366,000	3,511,109	142,475	4.2%
o 9-12 Certified	4,118,206	4,318,805	4,225,000	4,261,136	-57,669	1.3%
o Stipends	120,145	142,959	125,000	169,815	26,856	18.8%
o Substitutes	301,145	312,000	220,000	310,000	2,000	0.6%
o Non-Certified (Monitors)	304,313	333,953	326,000	341,186	7,233	2.2%
o Non-Certified (TAs)	145,934	152,102	120,000	204,880	52,778	34.7%
Total Salaries	13,650,729	13,973,333	13,582,000	14,003,813	30,480	0.2%
Equipment						
-BMPRSS	27,865	29,720	25,000	29,720	0	0.0%
-BBMS	15,654	20,389	17,000	15,150	-5,239	-25.7%
-BBHS	1,200	12,175	14,000	19,096	6,921	56.8%
Contractual						
-Home Tutoring	6,650	20,000	15,000	20,000	0	0.0%
-Day Field Trips	14,060	18,000	15,000	18,000	0	0.0%
-BMPRSS	10,341	9,900	5,000	9,900	0	0.0%
-BBMS	3,173	10,425	6,200	9,815	-610	-5.9%
-BBHS	5,631	19,950	10,000	18,870	-1,080	-5.4%
Supplies & Materials						
-Special	0	500	0	500	0	0.0%
-BMPRSS	146,849	166,400	165,000	166,400	0	0.0%
-BBMS	61,819	55,727	56,000	66,410	10,683	19.2%
-BBHS	51,765	57,593	50,000	66,153	8,560	14.9%
Textbooks						
-Priv/Par	766	1,500	330	1,500	0	0.0%
-BMPRSS	11,990	31,000	12,000	31,000	0	0.0%
-BBMS	4,674	5,000	4,000	14,400	9,400	188.0%
-BBHS	13,619	25,674	20,000	9,210	-16,464	-64.1%
BOCES Instruct Programs	25,103	38,741	25,000	35,000	-3,741	-9.7%
Total Other	401,159	522,694	439,905	531,124	8,430	1.6%
TOTAL						
INSTRUCTIONAL	14,051,888	14,496,027	14,021,905	14,534,937	38,910	0.3%
REGULAR SCHOOL						

SPECIAL SERVICES & PUPIL 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 Blind Brook-Rye 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 (CSE/CPSE).

2016-2017
156

2017-2018
160

2018-2019
161

2019-2020
160

2020-2021
161

For 2020-2021, it is anticipated that 161 students or about 11% of the total District's student body will be classified with special needs as identified by committees on special education (CSE/CPSE). Of the 161 students it is anticipated that 23-26 students will be attending out-of-district schools.

Overall the expected costs for special/pupil services programs will increase by \$421,385, or 6.5% in 2020-2021. This is the result of an increase in special education staffing in this budget and an increase in the number of district students with disabilities attending BOCES special education programs next year.

Obtain more information about the District's special/pupil services programs at the [Pupil Services](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Special Services**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>SPECIAL SERVICES</u>						
2250						
Salary						
o K-12 Certified	2,588,604	2,692,528	2,650,000	2,856,417	163,889	6.1%
o Non-Certified (TAs)	1,048,430	1,098,786	825,000	1,082,066	-16,720	-1.5%
o Non-Certified (Support)	106,057	99,621	97,000	101,273	1,652	1.7%
o Overtime/Additional	0	1,000	0	0	-1,000	-100.0%
Equipment	4,991	10,000	7,000	10,000	0	0.0%
Contractual	60,473	82,022	85,000	67,978	956	1.2%
Supplies & Materials	6,016	19,400	8,000	19,400	0	0.0%
Other Tuition	1,737,285	1,583,151	1,500,000	1,597,312	-839	-0.1%
Other Related Services	213,195	269,525	215,000	263,775	-5,750	-2.1%
BOCES Tuition	550,561	537,327	675,000	804,062	266,735	49.6%
BOCES Related Services	67,021	76,502	76,502	87,964	11,462	15.0%
<u>OCCUPATIONAL ED</u>						
2280						
BOCES Tuition	0	0	0	0	0	0.0%
TOTAL SPECIAL SERVICES	6,382,633	6,468,862	6,138,502	6,890,247	421,385	6.5%

LIBRARY/TECHNOLOGY SUMMARY

The primary objective of the instructional technology plan in the Blind Brook-Rye 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.

The Technology Department is supervised by the technology director and consists of (1) technology staff developer, (1) computer aide, (1.4) network technicians (outsourced), (1) data clerk and (1) office clerk. The Lower Hudson Regional Information Center (LHRIC), the technology arm of the local BOCES, provides engineering support. A Board-appointed technology planning committee consisting of administrators, teachers, community members and a board representative meet monthly to construct the District technology plan, establish goals, and evaluate the District's progress in meeting those goals. Every building within the District is fully networked, allowing users to efficiently share data and applications. The District's website, student information management systems and instructional software are hosted offsite by third-party vendors. Secured, dedicated servers house library software, cafeteria point-of-sale systems, instructional programs, and finance databases. All computers in the district are connected to the Internet through filtered access in keeping with CIPA (Child Internet Protection Act) regulations. Additionally, a fully managed wireless networking environment has been implemented.

The District libraries are supervised by building administration. The library staff consists of (2) library media specialists and (1) library clerk. Libraries in the District promote effective research strategies as well as information literacy. There has been an increase in the use of digital books and databases over the last few years.

The combined library/technology budget for 2020-2021 is projected to increase by \$170,977, or 10.7%. The increase is a result of the need to procure new technology equipment purchased through an installment purchase agreement with the SWBOCES LHRIC. Included in this budget are the following for 2020-2021:

- Continued use of the SWBOCES LHRIC for tech support services
- Library equipment, books, and supplies
- Equipment purchases particularly those for the newly constructed instructional spaces

These budget items will assist in supporting the stated goals of the instructional technology plan: to 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 the [Technology](#) and [Library](#) links.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Library/Technology & Computer Instruction**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>LIBRARY & AUDIOVISUAL</u>						
2610						
Salary						
o Certified	192,039	214,468	205,000	210,024	-4,444	-2.1%
o Non-Certified	36,398	38,893	34,000	35,819	-3,074	-7.9%
Equipment - MS/HS	582	800	250	800	0	0.0%
Prof Development - MS/HS	0	500	0	500	0	0.0%
Supplies & Materials - PRSS	0	1,000	0	1,000	0	0.0%
Supplies & Materials - MS/HS	4,293	7,500	3,000	7,500	0	0.0%
Library Books - PRSS	5,992	6,000	6,000	6,000	0	0.0%
Library Books - MS/HS	4,025	6,000	4,000	6,000	0	0.0%
BOCES-Media/Info	36,573	37,780	37,780	38,913	1,133	3.0%
Total	279,902	312,941	290,030	306,556	-6,385	-2.0%
<u>TECHNOLOGY/COMPUTER</u>						
<u>INSTRUCTION</u>						
2630						
Salary						
o Certified	71,866	75,629	75,629	79,810	4,181	5.5%
o Non-Certified	150,473	147,049	148,500	148,848	1,799	1.2%
Equipment	148,686	312,000	312,000	151,600	-160,400	-51.4%
Contractual	48,238	106,880	101,000	159,500	52,620	49.2%
Supplies & Materials	19,035	36,000	35,000	36,000	0	0.0%
Software	104,739	120,709	120,000	128,900	8,191	6.8%
BOCES	348,935	485,029	475,000	756,000	324,908	55.9%
Total	892,062	1,283,296	1,267,129	1,460,658	177,362	13.8%
TOTAL						
LIBRARY/TECHNOLOGY	1,171,964	1,596,237	1,557,159	1,767,214	170,977	10.7%

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 HS 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:

- A school guidance curriculum 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 the 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 work with students to overcome the barriers they face in learning, help students build self-confidence, to build upon their strengths, to appreciate and celebrate individual differences and to develop healthy relationships that will contribute to academic and personal success. 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. Counselors monitor compliance of 504 policies and procedures and work with special education faculty to ensure student plans are adhered to.

The guidance portion of the budget will increase by \$28,789, or 2.8% in 2020-2021. This is a result of contractual salary increases and funding necessary to support guidance services in all three of the District's school buildings.

The health services portion of the budget is projected to increase by \$23,704, or 3.3%. The net increase is a result of contractual salary increases programmed for school nurses in 2020-2021.

The guidance/health services 2020-2021 combined budget is projected to increase by \$52,493, or 3.0%.

Obtain more information at the District's K-12 [Guidance and Health Services](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: K-12 Guidance & Health Services****K-12 GUIDANCE**
2810

Salary

o Certified	890,771	934,906	925,000	961,553	26,647	2.9%
o Non-Certified	72,817	77,384	76,000	79,526	2,142	2.8%

Equipment	0	500	0	500	0	0.0%
Contractual	3,523	5,000	2,000	5,000	0	0.0%
Supplies & Materials	1,923	2,000	1,000	2,000	0	0.0%
Textbooks	707	1,750	500	1,750	0	0.0%
Total	969,741	1,021,540	1,004,500	1,050,329	28,789	2.8%

HEALTH SERVICES
2815/2820/2825

Salary

o Non-Certified	212,512	225,644	210,000	228,172	2,528	1.1%
o Overtime	6,402	15,000	5,000	15,000	0	0.0%

Equipment						
-BMPRSS	0	300	0	300	0	0.0%
-BBMS/HS	0	1,910	0	1,910	0	0.0%
Contractual Services						
-Regular Students	7,280	22,000	7,500	22,000	0	0.0%
-Private/Parochial	53,817	65,000	60,000	65,000	0	0.0%
-Sub Services	9,116	20,000	3,000	20,000	0	0.0%
Diagnostic Screening	0	0	0	0	0	0.0%
Supplies & Materials						
-BMPRSS	2,974	4,000	1,000	4,000	0	0.0%
-BBMS/HS	1,737	2,500	2,300	2,500	0	0.0%
School Psychologists	180,000	283,313	283,313	298,260	14,947	5.3%
School Social Worker	79,698	85,000	85,000	91,229	6,129	7.2%
Total	553,536	724,667	657,113	748,371	23,704	3.3%

TOTAL
GUIDANCE/HEALTH

1,523,277	1,746,207	1,661,613	1,798,700	52,493	3.0%
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INTERSCHOLASTIC ATHLETICS AND CO-CURRICULAR SUMMARY

The co-curricular and interscholastic athletics programs are important parts of the overall education program for Blind Brook's young men and women. All students are encouraged to take advantage of these exciting programs. An investment in these programs enhances school spirit and student 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 2019-2020 school year, the Blind Brook interscholastic athletic program budget supports the participation of nearly 775 student athletes playing on 53 different teams in 15 sports. The number participants is expected to be about as high in the 2020-2021 school year.

The co-curricular activities budget is increasing by \$5,672 or 2.0% as a result of a modest increase in stipends and HS contractual costs in 2020-2021.

The interscholastic athletics budget is increasing by \$15,818, or 2.6% for 2020-2021. The increase reflects coach and chaperone stipend obligations and an uptick in certain other program costs.

Obtain more information about the interscholastic athletics program at the [Athletics](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Interscholastic Athletics/Co-Curricular Activities**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget-to- Budget	% Difference
<u>CO-CURRICULAR</u>						
2850						
Salary						
o Advisor Stipends	176,073	187,192	170,000	192,863	5,671	3.0%
o Chaperone Pay	40,999	51,000	12,000	45,000	-6,000	11.8%
Contractual						
o PRSS	830	3,500	1,100	3,500	0	0.0%
o BBMS	1,245	2,000	1,000	5,000	3,000	150.0%
o BBHS	20,286	32,274	30,000	36,275	4,001	12.4%
Supplies & Materials						
o PRSS	0	500	0	500	0	0.0%
o BBMS	0	500	0	0	-500	-100.0%
o BBHS	0	500	0	0	-500	-100.0%
Total	239,433	277,466	214,100	283,138	5,672	2.0%
<u>INTERSCHOLASTIC</u>						
<u>ATHLETICS</u>						
2855						
Salary						
o Coach Stipends	271,527	313,570	210,000	319,623	6,053	1.9%
o Chaperone Pay	40,993	46,680	28,000	48,000	1,320	2.8%
Equipment	2,933	7,115	6,800	10,615	3,500	49.2%
Equipment-Reconditioning	15,052	14,900	14,900	13,500	-1,400	-9.4%
Contractual	47,429	56,300	60,000	63,900	7,600	13.5%
Contractual (Mergers)	10,450	22,500	19,655	19,655	-2,845	-12.6%
Dues	9,131	16,450	12,500	15,750	-700	-4.3%
Uniforms	6,628	17,000	17,000	19,000	2,000	11.8%
Staff Development	1,530	2,000	1,500	600	-1,400	-70.0%
Supplies & Materials	15,598	25,449	24,000	27,044	1,595	6.3%
BOCES Section I	5,949	5,587	5,963	5,754	167	3.0%
BOCES Athletic Services	14,000	14,420	15,349	14,853	433	3.0%
BOCES Officials	44,000	53,000	44,634	53,045	45	0.1%
BOCES Other	2,100	5,000	3,724	4,450	-550	-11.0%
Total	487,320	599,971	464,025	615,789	15,818	2.6%
TOTAL						
CO-CURRICULAR & ATHLETICS	726,753	877,437	678,125	898,927	21,490	2.4%

PUPIL TRANSPORTATION SUMMARY

The Blind Brook-Rye Union Free School District provides pupil transportation for all resident children who legally attend public, private or parochial schools that are between .75 to 15 miles from their homes, as specified by the current Board of Education Policy #5720 amended 5/18/04 (by voter referendum). Any student in kindergarten through 5th grade will be eligible if he or she lives more than $\frac{3}{4}$ of a mile from school and a student in grades 6-12 will be eligible if he or she lives more than 1½ miles from school. Any resident, now living in the District, who applies for out-of-district transportation for their child/ren 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.

The District provides in-district transportation services using its own school buses driven by its own employees (6.0 FTE bus drivers). Private bus companies provide out-of-district transportation services and are more costly than in-district transportation services. The transportation budget is influenced by several variables, including but not limited to the following:

- In 2019-2020, the District provides transportation for approximately 990 resident students to in-district schools and 85 students attending 28 private and special education schools. It also handles most of its afternoon sports trips using District buses.
- The District will continue to own and operate 13 large school buses and one school van that are inspected and maintained by the SWBOCES.
- The District must meet all NYSED (training), NYSDMV (drivers) and NYSDOT (buses) requirements for school bus operators.

Budget projections assume:

- The current school board transportation policy will remain unchanged.
- Procurement of two new school buses as presented to voters via a separate proposition.
- The number of students requesting out of district transportation will remain stable.
- The price of fuel will not increase exorbitantly.
- The District shares some services to out-of-district schools thus saving money each year.
- Insurance as well as inspection and maintenance costs will experience no dramatic increases.

The Pupil Transportation budget for 2020-2021 is projected to increase by \$67,350, or 4.5% overall. This increase is mostly a result of rising overtime and contract transportation costs in 2020-2021.

Next year, the District must provide transportation for an estimated 85 resident students attending 30 different private and special education schools located outside of the District. It will do this by contracting with private school bus companies. The estimated cost for this contract transportation is \$876,831 or \$10,316 per pupil. By contrast, the District expects to transport 980 eligible students to in-district schools using its own school buses next year at a cost estimated to be \$674,927 or \$689 per pupil. The \$689 per pupil in-district transportation cost is far more (15x) cost-effective than the \$10,316 per pupil cost to transport children requesting service to out-of-district schools. Services provided to students attending out-of-district schools located with 15 miles of their residence are mandated by state education law.

Obtain more information at the [Pupil Transportation](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2020-2021 ADOPTED BUDGET

EXPENDITURES: Pupil Transportation

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>IN-DISTRICT SERVICES:</u>						
5510						
Salary						
o Bus Drivers	374,566	427,501	430,000	419,699	-7,803	-1.8%
o Bus Drivers Overtime	50,908	42,500	40,000	67,500	25,000	58.8%
Equipment	0	5,555	2,500	9,500	3,945	71.0%
Contractual	35,097	38,718	36,000	43,279	4,561	11.8%
Supplies & Materials	0	0	0	0	0	0.0%
Fuel	24,533	25,000	20,000	30,000	5,000	20.0%
BOCES - Bus Repairs	78,499	85,000	83,500	85,000	0	0.0%
Garage Building	19,648	21,643	20,000	19,950	-1,693	-7.8%
Total	583,251	645,917	632,000	674,927	29,010	4.5%
<u>OUT-OF-DISTRICT SERVICES:</u>						
5540						
Contractor Transportation	722,763	810,991	785,000	876,831	65,840	8.1%
Contractual - Sports Trips	13,824	37,500	5,000	10,000	-27,500	-73.3%
Public Transportation	0	0	0	0	0	0.0%
BOCES Transportation	0	0	0	0	0	0.0%
Total	736,587	848,491	790,000	886,831	38,340	4.5%
TOTAL TRANSPORTATION	1,319,838	1,494,408	1,422,000	1,561,758	67,350	4.5%

BOCES SERVICES SUMMARY

In literature sent to component school districts the Southern Westchester BOCES proclaims that its mission is:

"To support the work being done in schools by providing services and supports they are not able to provide for themselves."

The Blind Brook-Rye Union Free School District's use of Southern Westchester BOCES services represents about 3.3% of its total proposed 2020-2021 Budget. The five areas of services that the District subscribes to are:

- Special educational services for students
- Technology support services including student data and financial management services
- Cooperative school bus inspection and maintenance services
- Athletic services including Section 1 and competition official costs
- Various cross-contracts with other BOCES through the Southern Westchester BOCES

The District's decision to purchase these services from SWBOCES represents its belief that it is obtaining the highest quality service in these areas at a more reasonable cost than if it provided the services themselves or through outside vendors.

At this time it is projected that the District is likely to subscribe to \$1,991,129 in BOCES services during the 2020-2021 school year. This represents a higher level of spending than was budgeted in 2019-2020 by \$320,104, or 19.2%. This reflects the additional services being procured in two primary areas – special education tuitions and technology IPA equipment and support services.

More information about these cooperative services can be obtained at the [SWBOCES](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2020-2021 ADOPTED BUDGET

EXPENDITURES: BOCES SERVICES

			2018-2019	2019-2020	2019-2020	2020-2021	Budget-	%
			Actual	Budget	Anticipated	Proposed	to-	Diff
CoSer	Program	Code					Budget	
001	Administration	1981	150,079	181,137	181,137	188,286	7,149	3.9%
002	Capital (Rental)	1981	45,791	45,436	45,436	44,804	-632	-1.4%
101-102	Basic Occ Ed	2250	0	0	0	0	0	0.0%
230-240	SWBOCES Special Education	2250	326,758	281,492	142,988	147,278	-134,214	-47.7%
340.301	PNWBOCES Special Education	2250	388614	220,476	550,000	566,500	346,024	156.9%
370-387	Guidance Services PNWB	2110	26,036	38,741	38,741	39,903	1,162	3.0%
483	Environmental Ed	2110	525	2,770	0	0	-2,770	-100.0%
483	Environmental Ed Admin	2110	0	0	0	0	0	0.0%
508	Dest Imagination	2110	0	0	0	0	0	0.0%
510	Educational Support Services	2630	223,272	135,778	135,778	139,851	4,073	3.0%
511-16	Inst Support & Online Database	2610	42,628	43,004	43,004	44,294	1,290	3.0%
530	Comprehensive Support Svcs	2250	0	6,363	77,250	79,568	73,205	1150.5%
551	Athletic Services-SWB	2855	15,015	15,349	14,420	14,853	-496	-3.2%
551	Section 1	2855	5,513	5,963	6,000	6,180	217	3.6%
551	Officials	2855	42,769	51,500	51,500	53,045	1,545	3.0%
551	Athletics Other	2855	2,949	4,850	4,850	4,996	146	3.0%
554	Model Schools/Tech Lead	2630	20,827	9,384	12,000	12,360	2,976	31.7%
55-577	School Improvement	2110	43,112	16,931	16,391	16,883	-48	-0.3%
582	SCI 21 Cur Training	2110	0	0	0	0	0	0.0%
584	Regional Scoring	2010	3,871	50,000	50,000	50,000	0	0.0%
585	Instructional Kits	2110	6,284	11,704	12,000	12,360	3,328	47.7%
586	Sci 21	2110	5,545	15,019	15,019	15,470	656	3.0%
592	Staff Development	2070	1,739	3,349	3,349	3,449	451	3.0%
602	Clearinghouse-PNWBOCES	1430	3,036	1,530	1,530	1,576	100	3.0%
604	State Aid Planning	1310	3,280	3,280	3,280	3,378	46	3.0%
606	Regional Certification	1430	0	0	0	0	0	0.0%
608	Recruiting P/NW BOCES	1430	1,530	22,500	15,000	15,450	-7,050	-31.3%
611	Financial Mgmt & Student Svcs	2630	120,443	305,221	305,221	314,378	9,157	3.0%
611	Data	2010	27,627	102,648	102,650	105,730	3,082	3.0%
611	Finance Manager	1310	35,691	33,789	39,000	40,170	6,381	18.9%
634	Vehicle Maint	5510	77,573	85,000	85,000	85,000	0	0.0%
651	Labor Negs PNWBOCES	1430	3,203	3,214	3,214	3,310	96	3.0%
660	GASB45-Capital BOCES	1310	6,240	7,725	7,725	7,957	232	3.0%
681	BOE Policy Manual Erie 1	1010	3,400	3,400	3,400	3,502	102	3.0%
694	Private Investigation	2070	0	0	0	0	0	0.0%
842-81	Summer School Tuition	FFund	6,500	6,500	10,000	10,300	3,800	58.5%
Total Expenditures			1,650,120	1,671,025	1,935,883	1,991,129	320,104	19.2%

CAPITAL BUDGET SECTION

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OPERATIONS & MAINTENANCE SUMMARY

The Operations & Maintenance (O&M) budget for 2020-2021 is projected to increase by \$89,468, or 4.1%.

The budget projections are a result of estimates in staffing, utilities costs, service agreement costs and the number of ordinary and long-range maintenance projects paid out of the general fund next year.

The total District facilities square footage is currently at 267,739. The total annual O&M cost per square foot in 2019-2020 is estimated at \$8.55 per square foot. With the newly constructed spaces at both school campuses coming online next year, it is expected that the per square foot cost will come down.

Day shift custodians do set-ups, internal deliveries, building repairs, cleaning, grounds work and landscaping during the school day. Night custodians and cleaners do cleaning and set-ups as well as breakdowns. All custodial and cleaning work is performed to Level 2 standard.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2020-2021 ADOPTED BUDGET****EXPENDITURES: Plant Operations and Maintenance**

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget to Budget	% Difference
<u>PLANT OPERATIONS</u>						
1620						
Telephone Service	98,116	107,140	103,424	111,698	4,558	4.3%
Energy Service	89,110	120,135	112,230	134,676	14,451	12.1%
Water Service	23,430	28,592	26,500	25,120	-3,472	-12.1%
Electrical Service	350,000	376,130	306,758	401,706	25,576	6.8%
Copier Service	84,648	80,690	78,000	84,024	3,334	4.1%
Total	645,304	712,687	626,912	757,224	44,537	6.2%
<u>PLANT MAINTENANCE</u>						
1621						
Salaries:						
o Custodial	629,849	692,589	685,000	708,841	16,252	2.3%
o Overtime	64,384	85,000	70,000	90,000	5,000	5.9%
o Night Cleaners	202,500	222,399	165,000	224,998	2,599	1.2%
Equipment	5,000	15,500	13,000	47,500	32,000	206.5%
Ordinary Maintenance	56,601	67,200	58,000	67,200	0	0.0%
Service Agreements	152,601	177,420	156,071	154,500	-22,920	-8.1%
Long Range Maintenance	162,666	96,500	85,000	108,500	12,000	12.4%
Uniforms	5,688	6,500	6,250	6,500	0	0.0%
Supplies & Materials	111,842	125,000	140,000	125,000	0	0.0%
Total	1,391,131	1,488,108	1,378,321	1,533,039	44,931	3.0%
TOTAL O & M	2,036,435	2,200,795	2,005,233	2,290,263	89,468	4.1%

DEBT SERVICE SUMMARY

In order to build facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. It also borrows money in certain instances when tax refunds to non-homestead taxpayers become necessary as a result of court orders. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on these outstanding borrowings. Currently the District does not have any outstanding debt as it relates to equipment purchases (i.e., school buses) although there is a separate proposition on the June 9th ballot to lease purchase two 72-passenger buses financed over five years.

The total cost of the District's outstanding debt service for 2020-2021 is \$5,613,438, an increase of \$2,851,010 from the prior year. Noteworthy is the impact of new principal and interest payments which commence in 2020-2021 as a result of the October 2019 sale of serial bonds to fund District-wide construction projects in which work began on July 1, 2020.

The District's "outstanding" construction bond debt service schedule for years 2020-2021 through 2039-2040 is provided below.

CONSTRUCTION BOND DEBT SERVICE SCHEDULE

SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL P & I
2020-2021 *	\$3,190,000	\$1,853,409	\$5,043,409
2021-2022	\$2,880,000	\$1,212,763	\$4,092,763
2022-2023	\$2,950,000	\$1,120,569	\$4,070,569
2023-2024	\$3,030,000	\$1,025,381	\$4,055,381
2024-2025	\$3,110,000	\$927,019	\$4,037,019
2025-2026 **	\$3,190,000	\$825,481	\$4,015,481
2026-2027	\$2,085,000	\$750,463	\$2,835,463
2027-2028	\$2,120,000	\$703,156	\$2,823,156
2028-2029	\$2,155,000	\$655,063	\$2,810,063
2029-2030	\$2,195,000	\$606,125	\$2,801,125
2030-2031	\$2,240,000	\$556,231	\$2,796,231
2031-2032	\$2,285,000	\$505,325	\$2,790,325
2032-2033	\$2,330,000	\$453,406	\$2,783,406
2033-2034	\$2,380,000	\$400,419	\$2,780,419
2034-2035	\$2,430,000	\$346,306	\$2,776,306
2035-2036	\$2,485,000	\$289,459	\$2,774,459
2036-2037	\$2,540,000	\$229,788	\$2,769,788
2037-2038	\$2,600,000	\$167,125	\$2,767,125
2038-2039	\$2,660,000	\$101,375	\$2,761,375
2039-2040	\$2,725,000	\$34,063	\$2,759,063
Totals	\$51,580,000	\$12,762,925	\$64,342,925

* 2020-2021 2001 Bonds for 2001-02 Building Construction originally totaling \$16,702,264 will be retired at year end

** 2025-2026 2005 Bonds for 2005-06 Building Construction originally totaling \$17,335,000 will be retired at year end

The total debt including principal and interest payments for the energy performance contract project is \$3,679,220 on an original borrowing of \$3,070,767. Tax refund bond principal and interest payments are also included in the 2020-21 budget and necessary as a result of court orders that required a total of \$4.75 million be repaid to non-homestead property owners in 2018.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2020-2021 ADOPTED BUDGET

EXPENDITURES: Debt Service

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget- to- Budget	% Difference
<u>DEBT SERVICE</u>						
9711						
Construction Bonds:						
Principal	1,640,000	1,675,000	1,675,000	3,190,000	1,515,000	90.4%
Interest	478,150	403,700	403,700	1,853,410	1,449,710	359.1%
Energy Performance:						
Principal	186,193	190,430	190,430	194,764	4,334	2.3%
Interest	56,089	54,852	54,852	50,519	-4,333	-7.9%
School Buses:						
Principal	0	41,000	0	0	-41,000	-100.0%
Interest	0	9,000	0	0	-9,000	-100.0%
Construction BANs:						
Principal	0	0	0	0	0	0.0%
Interest	52,500	63,152	91,567	0	-63,152	-100.0%
Tax Cert Bonds:						
Principal	187,354	185,000	185,000	190,000	5,000	2.7%
Interest	125,648	140,294	140,294	134,744	-5,550	-4.0%
TOTAL DEBT SERVICE	2,728,934	2,762,428	2,740,843	5,613,438	2,851,101	103.2%

COMMUNITY SERVICES & CENSUS

This budget supports the District-wide community services program in which \$1,000 is budgeted for contractual expenditures that arise during the year. More information about this program is available at the [Community Services](#) link.

There is no change in budget for this area in the 2020-2021 school year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2020-2021 ADOPTED BUDGET

EXPENDITURES: Community Services & Census

	2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget to Budget	% Difference
<u>CIVIC ACTIVITIES</u>						
8060						
Community Svc - Contractual	0	1,000	0	1,000	0	0.0%
<u>CENSUS</u>						
8070						
BOCES Cross Contract	0	0	0	0	0	0.0%
TOTAL						
COMMUNITY SERVICES & CENSUS	0	1,000	0	1,000	0	0.0%

INTER-FUND TRANSFERS

The School District maintains seven individual governmental funds; General Fund, Special Aid Fund, School Lunch Fund, Special Purpose Fund, Debt Service Fund, Capital Projects Fund and Permanent Fund. The General, Special Aid and the Capital Projects Funds, are considered major funds.

The District typically budgets for two types of interfund transfers from the General Fund to the:

1. Special Aid Fund
2. Capital Projects Fund

The Special Aid Fund is used to account for revenues and expenditures in connection with federally supported programs and State funded grants operated by the School District. At Blind Brook, the General Fund supports only one of these programs. Each year the estimated costs of providing extended year (summer) school services is determined and 20% of this amount is budgeted as a transfer to the Special Aid Fund. The remaining 80% of funding is provided by the State Education Department.

The Capital Projects Fund is provided for school districts to account for capital improvements and acquisitions. Capital projects are budgeted on an individual project basis since legal and contractual requirements will vary from one project to another. The initiation and implementation of a capital project generally requires voter authorization of the funding that may take the form of either obligations or current budgeted funds.

Included in the 2020-2021 budget is only one interfund transfer. This transfer is to the Special Aid Fund in the amount of \$39,020 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.

At this time, there are no capital projects scheduled in 2020-2021 that will require a transfer from the general fund to the capital fund. The large-scale construction taking place at both Blind Brook campuses is funded through the sale of serial bonds that took place in October 2019.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT***2020-2021 ADOPTED BUDGET***

EXPENDITURES: Inter-fund Transfers

2018-2019 Actual	2019-2020 Budget	2019-2020 Anticipated	2020-2021 Budget	Budget-to- Budget	% Difference
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INTERFUND TRANSFERS**9950**

Transfer to Special Aid Fund	34,114	40,223	40,223	39,020	-1,203	-3.0%
Transfer to Capital Fund	312,000	0	249,844	0	0	0.0%

TOTAL**INTERFUND TRANSFERS**

346,114	40,223	290,067	39,020	-1,203	-3.0%
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APPENDICES

Appendix Number and Description:

1. 2020-2021 Real Property Tax Levy Cap Worksheet
2. 2020-2021 Property Tax Report Card
3. 2020-2021 Administrative Compensation Information
4. Local Government Exemption Impact Report
5. Glossary of School Finance and Budget Terms
6. 2020-2021 School District Budget Notice (Postcard)
7. [New York State District Report Card](#) and [Fiscal Accountability Supplement](#)

Real Property Tax Levy Cap

2020-2021

Total Levy Limit Before Adjustments/Exclusions	
Tax Levy FYE 2019-20	\$40,021,651
Tax Cap Reserve Plus Interest from FYE 2015 Used to Reduce 2019-20 Levy	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2019-20	\$0
Tax Base Growth Factor	1.0171
PILOTs Receivable FYE 6/30/2019	\$0
Tort Exclusion Amount Claimed in FYE 6/30/2019	\$0
Capital Levy for FYE 6/30/2019	\$1,589,278
Allowable Levy Growth Factor	1.0181
PILOTs Receivable FYE 6/30/2020	\$0
Available Carryover from FYE 6/30/2019	\$0
Total Levy Limit Before Adjustments/Exclusions	\$39,824,756
Exclusions	
Tax Levy Necessary for Expenditures from Tort Orders/Judgments Over 5%	\$0
Capital Levy for FYE 6/30/2021	\$4,276,962
Pension Rate Expenditures caused by an ECR growth rate of Greater than 2%	
Teachers Retirement System	\$0
Employee Retirement System	\$0
Total Exclusions	\$4,276,962
Tax Levy Limit Adjusted for Transfers Plus Exclusions	\$44,101,718
Total Tax Cap Reserve Amount to Reduce 2020 Levy	\$0
2020-21 Proposed Levy, Net of Reserve	\$43,995,268
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	-\$106,450

Property Tax Report Card

2020-2021

	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Proposition	46,289,618	50,409,032	8.90%
A. Proposed Tax Levy to Support the Total Budgeted Amount	40,021,651	43,995,268	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	40,021,651	43,995,268	9.93%
F. Permissible Exclusions to the School Tax Levy Limit	1,589,278	4,276,962	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	38,432,373	39,824,756	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	38,432,373	39,718,306	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	1,385	1,368	-1.23%
Consumer Price Index			1.81%

¹ Include 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 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	1,186,530	1,166,595
Assigned Appropriated Fund Balance	1,331,497	1,550,000
Adjusted Unrestricted Fund Balance	1,851,583	1,986,310
Adjusted Unrestricted Fund Balance Percent of the Total Budget	4.00%	3.93%

Property Tax Report Card (continued)
Schedule of Reserve Funds

2020-2021

Name	Description	3/31/20 Actual Balance	Est. Balance at 6/30/20	Planned Use
Capital	For the cost of any object or purpose which bonds may be issued.	\$0	\$0	
Repair	For the cost of repairs to capital improvements or equipment.	\$0	\$0	
Workers' Compensation	For self-insured WC funds only.	\$0	\$0	
Unemployment Insurance	For reimbursement to NYS U.I Fund.	\$0	\$0	
Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$0	\$0	
Mandatory Reserve for Debt Service	For proceeds from the sale of district capital assets of improvement, for debt service.	\$0	\$0	
Insurance	For liability, casualty, and other types of uninsured losses.	\$0	\$0	
Property Loss	To cover property loss.	\$0	\$0	
Liability	To cover liability claims.	\$0	\$0	
Tax Certiorari refunds	For tax certiorari settlements.	\$41,894	\$42,500	Pay two small utility tax cert settlements
Reserve for Insurance Recoveries	For unexpended proceeds of insurance recoveries at fiscal year end.	\$0	\$0	
Employee Benefit Accrued Liability	For accrued "employee benefits" due to employee upon termination of service.	\$367,403	\$410,000	To be used for separation payments in 2020-2021
Retirement Contribution	For employer contributions to the NYSLERS NYSTRS	\$239,095	\$189,095	\$100,000 budgeted in 2020-2021
Reserve for Uncollected Taxes	For unpaid taxes due certain city school districts not reimbursed by city/county until the next year.	\$0	\$0	
Other Reserve	Other as allowed NY NYS law.	\$0	\$0	

Salary: Administrative Compensation Information
661905 – BLIND BROOK-RYE UFSD

2020-2021 – Page 1
Official – as of 5/11/2020

Submittal Form for Estimated Salaries in the Budget for the 2020-2021 School Year
Form Due - May 11, 2020 Salary Threshold = \$141,000
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	240,000	56,551	3,600

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

2.	Asst Supt for Finance & Facilities	264,875	63,465	7,000
3.	Asst Supt for Curriculum, Instruction & Assess	224,095	58,988	0

Other Supervisory and Administrative Employees Scheduled to Receive \$141,000 or More in Salary

4.	DIRECTOR PPS	205,276	56,393	
5.	DIRECTOR OF HEALTH/PHYS ED & ATH	159,815	51,401	
6.	DIRECTOR OF TECHNOLOGY	150,093	50,334	
7.	HS PRINCIPAL	209,792	42,629	
8.	MS PRINCIPAL	221,226	38,486	
9.	ES PRINCIPAL	187,265	54,415	
10.	ES ASSOC PRINCIPAL	174,537	38,758	
11.	MS ASST PRINCIPAL	167,936	52,293	
12.	HS ASST PRINCIPAL	167,936	52,293	



**NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**

(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: April 15, 2020

Taxing Jurisdiction: Blind Brook-Rye UFSD

Fiscal Year Beginning: July 1, 2020

Total equalized value in taxing jurisdiction:

\$2,559,708,636

Exemption Code	Exemption Description	Statutory Authority	Number of Exemptions	Total Equalized Value	Percentage of Value Exempted
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
12150	NYS-Generally	RPTL 404(2)	3	8,172,000	0.32%
13100	County-Generally	RPTL 406(1)	12	134,794,450	5.27%
13500	Town-Generally	RPTL 406(1)	1	10,159,900	0.40%
13650	Village-Generally	RPTL 406(1)	17	17,988,700	0.70%
13800	School District	RPTL 408	2	49,092,300	1.92%
13850	BOCES	RPTL 408	1	2,439,900	0.10%
25110	Nonprof Corp-Religious	RPTL 420-a	1	3,267,300	0.13%
25130	Nonprof Corp-Charitable	RPTL 420-a	1	14,837,800	0.58%
27350	Privately-Owned Cemetery Land	RPTL 446	1	23,100	0.00%
41120	Alt Vet Ex-War-Non Combat	RPTL 458-a	95	5,130,000	0.20%
41124	Alt Vet Ex-War-Non Combat	RPTL 458-a	12	648,000	0.03%
41130	Alt Vet Ex-War- Combat	RPTL 458-a	41	3,670,000	0.14%
41134	Alt Vet Ex-War- Combat	RPTL 458-a	6	540,000	0.02%
41140	Alt Vet Ex-War-Disability	RPTL 458-a	9	1,265,805	0.05%
41144	Alt Vet Ex-War-Disability	RPTL 458-a	3	303,890	0.01%
41400	Clergy	RPTL 460	2	3,000	0.00%
41800	Persons Age 65 or Over	RPTL 467	17	4,312,545	0.17%
41834	Enhanced STAR	RPTL 425	140	27,180,871	1.06%
41854	Basic STAR 1999-2000	RPTL 425	668	56,759,960	2.22%
49500	Solar or Wind Energy System	RPTL 487	1	20,155	0.00%
Totals			1,033	340,609,676	13.31%

Values have been equalized using the Uniform Percentage of Value. The exempt amounts do not take into consideration any payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$0

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.

ASSESSED VALUATION:

Assessed valuation is defined as the value of real property for the purpose of levying taxes.

BASE PROPORTIONS:

Base proportions determine how the tax burden is distributed between residential (homestead) and commercial (non-homestead) properties in the municipality. Changes in the base proportion do not change the overall district tax levy, but instead change how much of the tax levy is paid by homeowners and how much is paid by owners of commercial properties. Base proportions are determined by the New York State Office of Real Property Services.

BOND:

Money borrowed to pay for a school district expenditure. Typically, the money is used for capital expenditures, such as the purchase of buses or 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. The goal in borrowing is to spread the cost out over a period of years and lessen the cost to taxpayers in any one year. 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 CALENDAR:

A schedule of key dates that the board of education and administrators follow in the preparation, presentation, adoption, and administration of the school district budget.

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 is generally more than \$20,000 and 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 school buses; as well as new equipment (i.e. desks, computers, etc.) and library books purchased for a new or expanded school building.

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 Blind Brook 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, school bus lease purchase payments, instructional technology lease purchase payments 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 part of the cost of operating the school district. Employee benefits include the district cost for health insurance premiums, dental and vision insurance, life and disability insurance, Medicare, retirement, social security, and tuition reimbursement.

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 (as is the case with Blind Brook).

EXPENDITURE:

Payment of cash or transfer of property or services for the purpose of acquiring assets or services.

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 Repairs, 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.

FUNDAMENTAL OPERATING BUDGET (FOB):

The total amount of money required to pay for current-year programs, staffing, and services at next year's prices — i.e., what the next year's budget would be if the current year's budget were simply "rolled over".

HOMESTEAD:

Refers to residential properties.

NON-HOMESTEAD:

Refers to commercial properties.

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. For 2017-18 the basic exemption is \$88,880 and the enhanced exemption is \$194,060.

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 must 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 an 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 (MILLAGE 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 consider 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 school bus purchases, 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 athletes; staff development; and transportation operating 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. At Blind Brook, the actual tax rate is the true tax rate because assessments are set at full value. A separate true value tax rate is established for homestead (residential) and non-homestead (commercial) properties but sometimes a “blended rate” is referred to which combines the two.

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.