



SUPERINTENDENT'S PROPOSED BUDGET 2022-2023



BLIND BROOK-RYE UFSD

February 15, 2022

Updated lb 2.15.22



Tonight's Presentation

Budget Context

- ☐ Board Policy
 - ☐ The Budget Process
 - ☐ Recent Spending & Tax Levy History
 - ☐ 2022-2023 Tax Levy Cap
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Budget Drivers

- ☐ Goals
 - ☐ Assumptions
 - ☐ Enrollment
 - ☐ Staffing
-

2022-2023 Superintendent's Proposed Budget



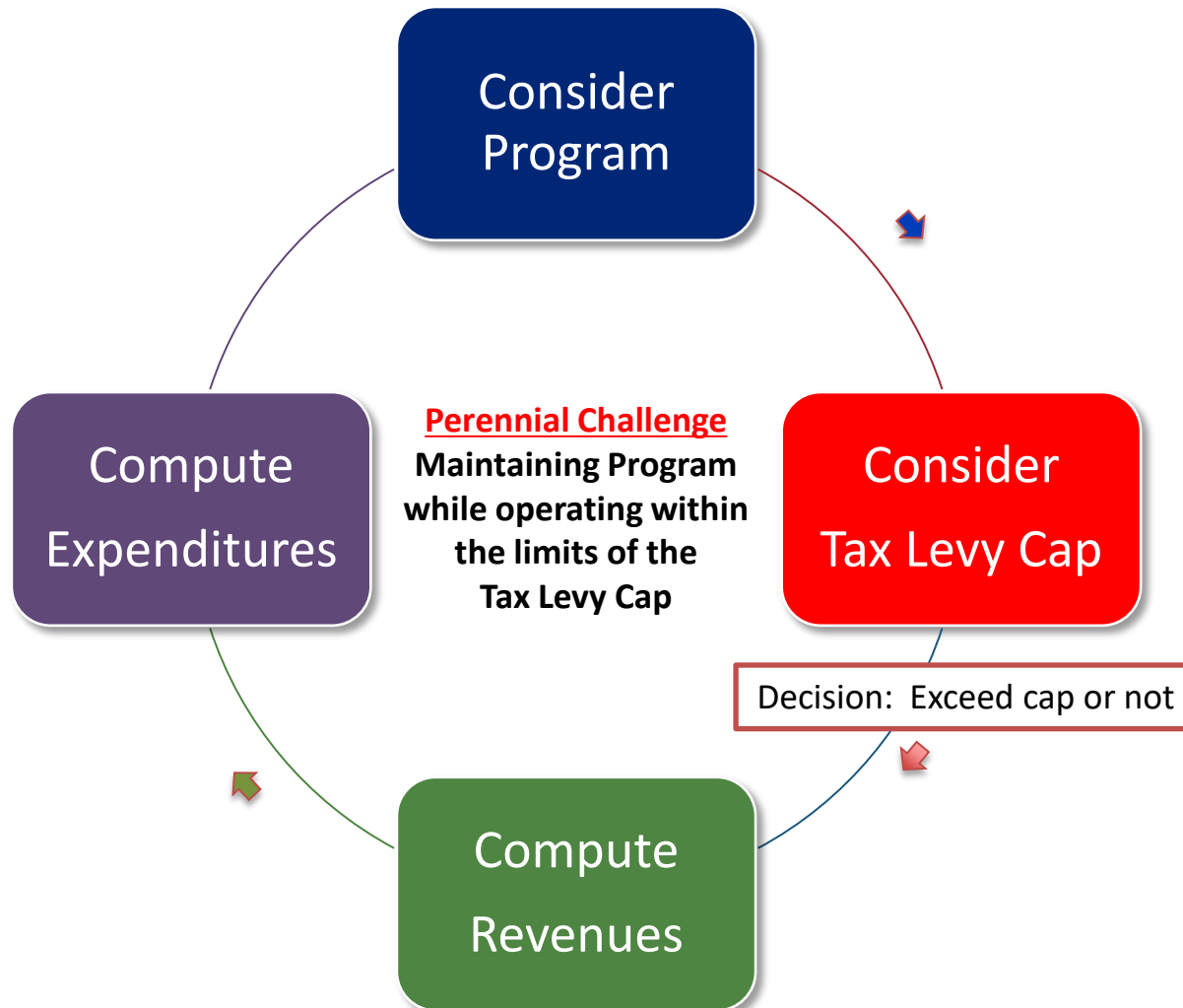
Budget Context

2022-2023

BUDGET PLANNING AND DEVELOPMENT

“Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System...”

School District Budgeting Process



The 2% tax cap is not really a 2% tax cap

Point of fact, again this year the Tax Levy Cap calculation will permit an increase in school taxes *greater* than 2%.

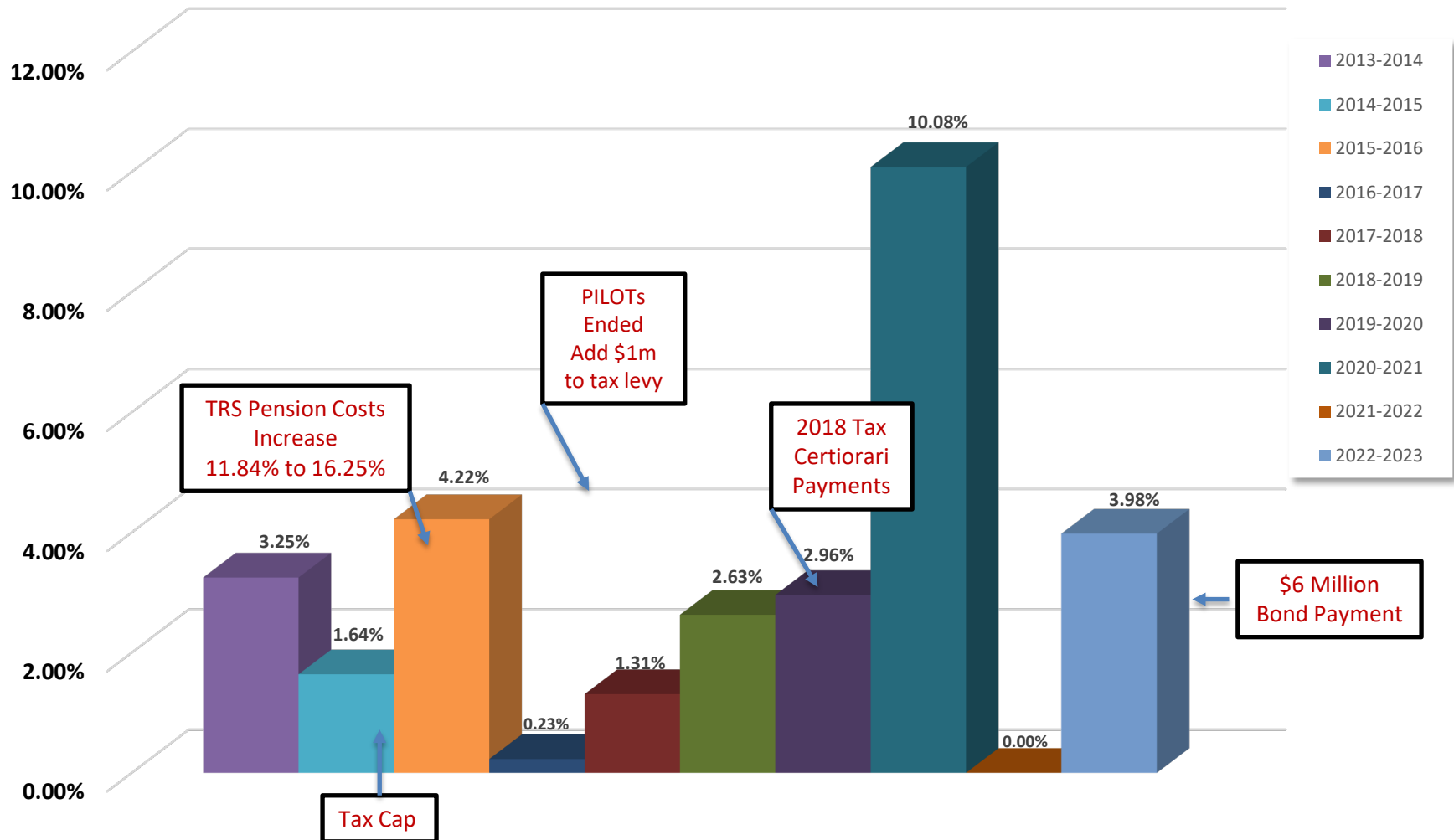


The Current 2022-2023 Tax Cap Reality

CPI Factor at 1.02 and Tax Base Growth Factor of 1.0076

The Blind Brook School District is allowed a preliminary maximum allowable tax levy limit of **3.98%** in 2022-2023.

Tax Levy increases over 10 years





Net 2022-2023 Tax Levy Cap Increase

Preliminary Tax Levy Cap

Maximum Allowable Tax Levy	\$45,795,466
Prior year tax levy	\$44,042,253
Net Increase to Stay at Cap	\$ 1,727,988



Preliminary 2022-2023 Tax Levy Cap Calculation

Prior year tax levy (2021-2022)	\$44,042,253
Tax base growth factor (from NYSDTF Website)	x 1.0076
	44,376,974
Prior year PILOTs (actual)	+ 0
	44,376,974
Prior year exemptions (2021-2022 debt service less building/trans aid & debt service transfer)	- 3,693,657
Adjusted Prior Year Levy	= \$40,683,317
Allowable Growth Factor (lesser of CPI or 2%, 2% for 2022-2023)	x 1.02
	41,496,983
PILOTs for coming year (N/A)	- 0
	= \$41,496,983
Available Carryover (None Permitted)	+ 0
Tax Levy Limit	= \$41,496,983
New year Capital Tax Levy Exclusion (2022-2023 debt service - building aid/ trans aid)	4,298,483
Maximum Allowable Tax Levy (2022-2023)	\$45,795,466

Capital Tax Levy Exclusion

2022-23 Debt Service (Capital) \$4,821,643

2022-23 Building Aid less \$529,746

2022-23 Capital Transportation Aid \$21,743

2022-23 BOCES Capital Aid plus \$28,329

2022-23 Capital Tax Levy Exclusion = 4,298,483



Budget Drivers

2022-2023

2022-2023 Proposed Budget

Goals

1. Maintain core instructional programs and activities consistent with School Board Policy 5110; and
2. Propose a budget that results in a tax levy at or below the cap.

Budgeting Assumptions

1. Stay at or below the 2022-2023 tax levy cap increase.
2. District enrollment projected to drop by 2.2% in 2022-2023 (as of 2/10/22).
3. Significant budget-to-budget increase in debt service payments.
4. Increase for Technology.
5. Use of all COVID related savings from current & prior school year.
6. Use of approximately \$1.7 million from reserves to reduce tax burden.



Enrollment

GRADES	2021-2022 ACTUAL ENROLLMENT	2022-2023 PROJECTED ENROLLMENT	INCREASE or DECREASE # STUDENTS
K-5	563	528	-35
6-8	313	316	+3
9-12	410	412	+2
Ungraded	6	7	+1
TOTAL	1,292	1,263	-29



Current/**Projected** Class Sizes

GRADE	2021-2022 ENROLLMENT	2021-2022 SECTIONS	2021-2022 AVG CLASS SIZE	2022-2023 ENROLLMENT	2022-2023 SECTIONS	2022-2023 AVG CLASS SIZE
K	80	4	20	80	4	20
1	97	5	12-20	78	4	19-20
2	95	5	19	92	5	18-19
3	111	5	21-22	94	5	18-19
4	73	4	18-19	111	5	22-23
5	107	5	21-22	73	4	18-19
6	105	5	21	106	5	21-22
7	109	5	21-22	104	5	21-22
8	99	5	19-20	106	5	21-22
9	103	5	20-21	98	5	19-20
10	96	5	19-20	102	5	20-21
11	116	6	19-20	96	5	19-20
12	95	5	19	116	6	19-20



Total District Staffing

Staffing	Actual 2021-2022	Proposed 2022-2023
Instructional	147	148
Non-Instructional	66	66
Administrative	13	13
Supervisory/ Confidential	3	3
Part-time	43	45
Total Employees	272	275



Superintendent's Proposed Budget 2022-2023

Superintendent's Budget Proposal

The Superintendent's 2022-2023 Budget presented tonight is *not* the final budget that goes to resident voters in May.

Changes to this budget *may* occur as new information from Albany and community discussions may permit.

There will be two months of presentations and discussion before the Board of Education adopts a final budget for voter consideration.



Superintendent's Proposed Budget

Proposed Expenditures

\$52,435,977

% Expenditure Increase

2.48%

Proposed Tax Levy

\$45,795,466

% Tax Levy Increase

3.98%



Composition of Proposed 2022-2023 Budget

Revenues

Real Property Taxes	87.3%
State Aid	7.6%
Use of Fund Balance	3.3%
Other (Non property tax revenues)	1.8%

Expenditures

Salaries	51.3%
Benefits	20.3%
Debt Service	9.7%
Transportation	3.2%
Interscholastic Athletics, Co-curricular program, supplies, materials, equipment & contractual services	15.5%



2022-2023 Spending Highlights

1. Debt Service payments increasing by \$436,277 to cover the new \$6 million bond and the proposition for the four new buses.
2. Average increase for health insurance next year is 11.9%, compared to the 3.4% in the prior year.
3. Budget serving students with disabilities is increasing by \$50,533.
4. Instructional teacher materials in preparation for the new ELA curriculum to be implemented in the following year.
5. Technology budget increasing by \$328,897 which includes new 1:1 technology for students.
6. This budget includes an additional social worker at the High School/Middle School.
7. It maintains current programs for special ed and general ed students.
8. It resumes pre-COVID spending levels for co-curricular programs and interscholastic athletics.
9. It includes a night cleaner and a monitor for the new wing at the elementary school.



2022-2023 Revenue Highlights

1. Tax levy increase at the allowable tax levy limit - overall it is increasing by \$1,753,213.
2. Using \$1,727,988 from unassigned fund balance reserve.
3. NY State Education Aid increasing by \$526,723.

2022-2023 Separate Bus Proposition

The District must replace four of its aging school vehicles – four large school buses. The estimated costs are \$119,575 per school bus.

It is proposed then that the \$478,304 procurement be in the form of a lease purchase over 5 years thus requiring an estimated **\$103,680** for principal and interest payments annually over the next five years.

The authorization for the new bus lease agreement must be in the form of a separate proposition on the May 17th ballot.

Budget Discussion Summation

In sum, the 2022-2023 Superintendent's Budget:

- ✓ Maintains the District's core educational programs.
- ✓ As we are not exceeding the tax cap, this budget needs approval by a simple majority of resident voters in May.

Next Steps...

- Further budget discussions
- Monitor 2021-2022 operating budget
- Continue to refine projected expenditures



Upcoming 2022-2023 Budget Discussion Dates

March 1, 2022	Public Budget Discussion
March 12, 2022	Saturday Public Budget Discussion
March 29, 2022	Public Budget Discussion
April 18, 2022	BOE Candidate Petitions due by 5:00 PM
April 19, 2022	Board Adoption of 2022-2023 Budget BOCES 2022-2023 Budget & Board Member Vote
May 10, 2022	Public Budget Hearing
May 17, 2022	2022-2023 Budget Vote & Board Member Election

Board & Community Discussion

