



BUDGET DISCUSSION

2022-2023



BLIND BROOK-RYE UFSD

March 1, 2022



The School Budget Review Process

Supt's Budget

Feb 15th

Proposed Budget

BOE Budget

April 19st

Adopted Budget

Final Budget

May 17th

Budget Vote



The *Current* Tax Cap Reality in 2022

**CPI Factor at 1.02
and
Tax Base Growth Factor of 1.0076
and
Capital Exclusions of \$4,312,591**

The Blind Brook School District is allowed a maximum allowable tax levy rate increase of 4.01% in 2022-2023.



2022-2023 Tax Levy Cap Calculation

Prior year tax levy <small>(in 2021-2022)</small>	\$44,042,253
Tax base growth factor <small>(from NYSDTF Website)</small>	x <u>1.0076</u>
	44,376,974
Prior year PILOTs	+ <u>0</u>
	44,376,974
Prior year exemptions	- 3,693,657
Adjusted Prior Year Levy	= \$40,683,317
Allowable Growth Factor <small>(lesser of CPI or 2%,)</small>	x <u>1.02</u>
	41,496,983
PILOTs for coming year	- <u>0</u>
	= \$41,496,983
Available Carryover	+ <u>0</u>
Tax Levy Limit	= \$41,496,983
New year Capital Tax Levy Exclusion	+ <u>4,312,591</u>
Maximum Allowable Tax Levy <small>(in 2022-2023)</small>	\$45,809,574



2022-2023 Capital Tax Levy Exclusion Calculation

BOCES Capital Exclusion	\$28,329
Debt Service - 2005 Bonds	\$1,178,250
Debt Service - 2019 Bonds	\$2,892,319
Debt Service - 2022 Bonds	\$379,536
Lease Purchase Debt Service: EPC	\$245,282
2020-2021 Bus Installment Purchase	\$46,985
2022-2023 Bus Proposition Lease/Purchase	\$95,660
Less: Building Aid	-\$529,746
Transportation Capital Aid	-\$21,743
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Total 2022-2023 Capital Levy Tax Exclusion	\$4,312,591



2022-2023 Allowable Tax Levy and Increase

Maximum Allowable Tax Levy	\$45,809,574
Prior year tax levy <small>(in 2021-2022)</small>	\$44,042,253
Net Increase to Stay at Cap	\$1,767,321 <i>an allowable 4.01% increase</i>



Proposed 2022-2023 Tax Levy

Maximum Allowable Tax Levy	\$45,809,574
Proposed Tax Levy	\$45,809,574
Difference (under the cap)	\$ -----0-----



***PROPOSED
BUDGET***

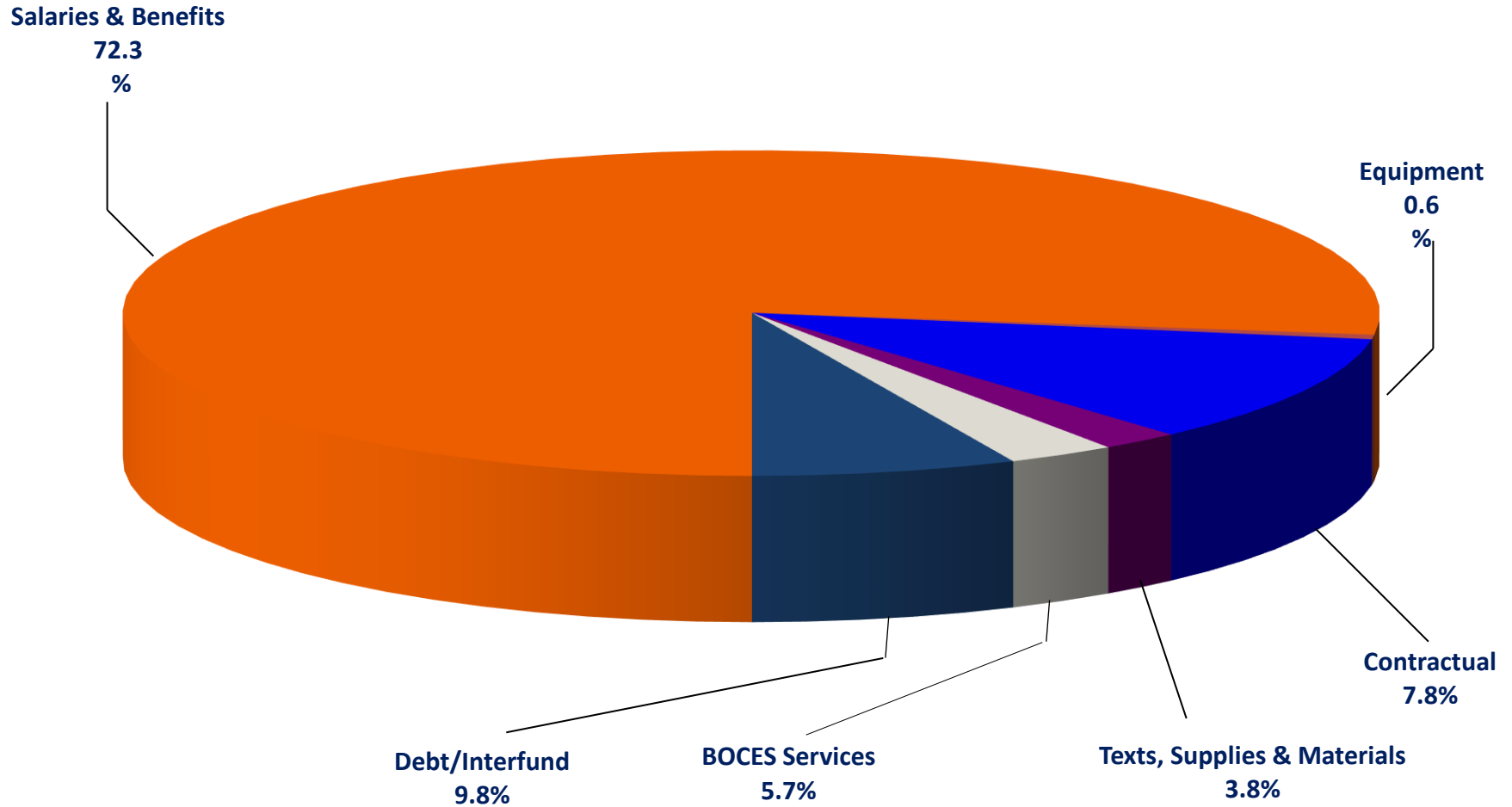


2022-2023 Proposed Expenditures by Function

Functional Area	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
Board of Education	68,450	69,890	1,440	2.1%
Central Office	1,036,681	1,104,727	68,046	6.6%
Public Info & Legal	425,247	435,795	10,548	2.5%
Operations & Maintenance	2,477,041	2,676,358	199,317	8.0%
Central Services	678,908	713,655	34,747	5.1%
Curriculum Development	363,941	315,096	(48,845)	-13.4%
Supervision & In-service Training	1,780,614	1,647,005	(133,609)	-7.5%
Instructional Services	14,981,831	15,127,998	146,167	1.0%
Special & Pupil Services	6,941,195	7,017,157	75,962	1.1%
Library & Technology	2,340,414	2,730,121	389,707	16.7%
Guidance & Health	1,811,571	1,957,320	145,749	8.0%
Co-curricular & Athletics	1,028,379	1,172,023	143,644	14.0%
Pupil Transportation	1,655,339	1,662,865	7,526	0.5%
Employee Benefits	10,831,398	10,622,130	(209,268)	-1.9%
Debt Service	4,709,410	5,158,945	449,535	9.5%
Interfund Transfers	39,000	39,000	-	0.0%
Total Expenditures	51,169,419	52,450,085	1,280,666	2.50%



2022-2023 Proposed Expenditures by Object





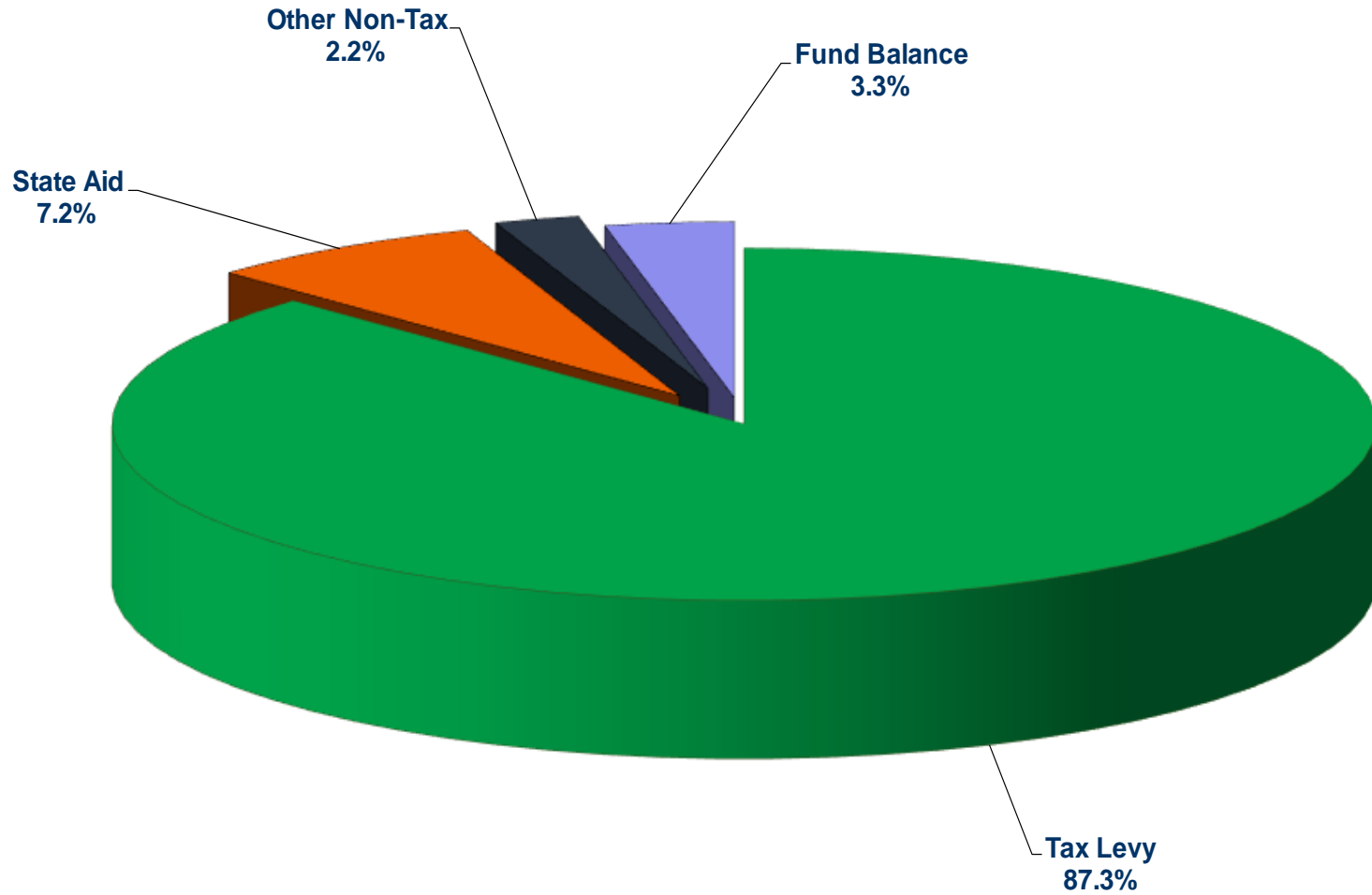
2022-2023 Proposed Revenues by Account

At the allowable
tax levy limit

Revenue Source	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
School Tax Levy (includes STAR)	44,042,253	45,809,574	1,767,321	4.01%
<u>State Funding</u>				
State Aid	3,020,763	3,321,181	300,418	9.95%
BOCES Aid	330,000	452,811	122,811	37.22%
<u>Local Non-Property Revenue</u>				
Appropriated Surplus	2,604,649	1,727,988	(876,661)	-50.73%
Non-resident Tuition	317,354	330,000	12,646	3.98%
County Sales Tax	450,000	450,000	-	0.00%
Earned Interest	5,000	2,000	(3,000)	-60.00%
Miscellaneous	386,400	343,531	(42,869)	-11.09%
Revenues - Other Districts	13,000	13,000	-	0.00%
Total Revenue	51,169,419	52,450,085	1,280,666	2.50%



2022-2023 Proposed Revenues Sources



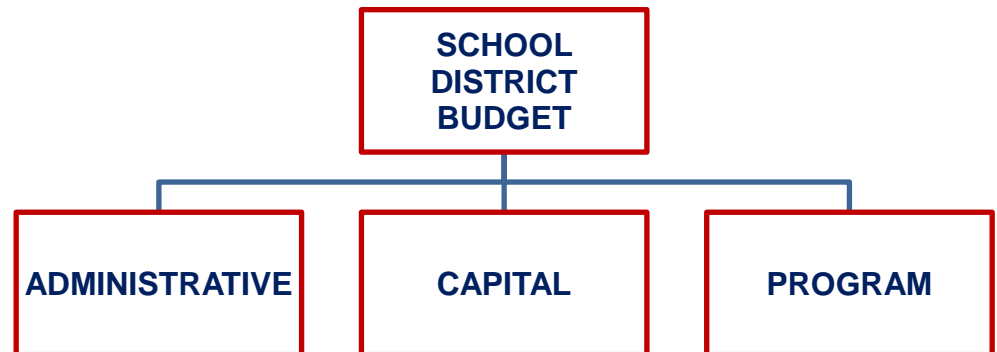


Component Budget

State Law requires that school district expenditures be reported in the form of a Component Budget.

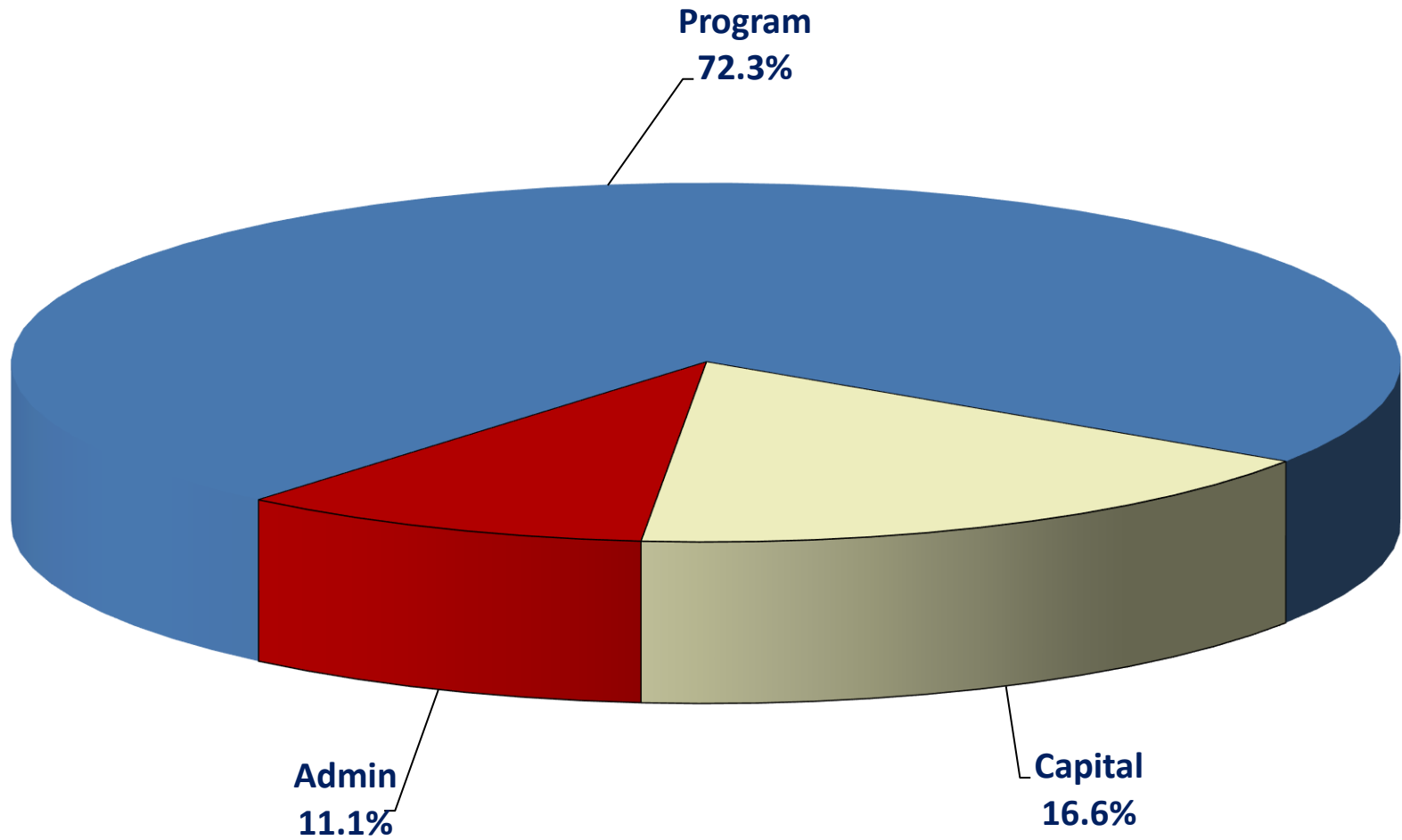
The three parts of a Component Budget are:

- Administrative
- Capital
- Program





Component Budget for 2022-2023





Component Budget

Administrative

These are general administrative support and management costs for District operations are expected to be \$5,802,741 or 11.1% of the total 2022-2023 budget.

General Support	\$3,107,095
Supervision	\$2,695,646
Total	\$5,802,741



Component Budget

Administrative – Board of Education

	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
Salaries	12,500	12,500	-	0.0%
Equipment	-	-	-	0.0%
Contractual	51,900	40,100	(11,800)	-22.7%
Supplies & Materials	450	550	100	22.2%
BOCES Services	3,500	16,740	13,240	378.3%
TOTAL	68,350	69,890	1,540	2.3%

Overall costs for this functional area are increasing by \$1,440 in 2022-2023. This reflects a salary increase, a decrease in Board of Ed contractual expenditures and an increase in cost for policy updates and Board Docs.



Component Budget

Administrative – Superintendent & Business Office

	2021-22 Budget	2022-23 Proposed	Budget-to- Budget	% Difference
Salaries	881,381	928,232	46,851	5.3%
Equipment	5,000	4,000	(1,000)	-20.0%
Contractual	79,250	43,500	(35,750)	-45.1%
Supplies & Materials	6,000	5,500	(500)	-8.3%
BOCES Services	65,050	79,265	14,215	21.9%
TOTAL	1,036,681	1,060,497	23,816	2.3%

The increases in cost in this functional area are a result of contractual salary expenses and an increase in use of BOCES financial support services.



Component Budget

Administrative – Legal, Audit, Personnel & Public Information

	2021-22 Proposed	2022-23 Proposed	Budget-to- Budget	% Difference
Salary	46,097	62,345	16,248	35.2%
Equipment	1,000	1,000	-	0.0%
Contractual	357,770	315,000	(42,770)	-12.0%
Supplies & Materials	100	100	-	0.0%
BOCES Services	20,380	57,450	37,070	182%
TOTAL	425,347	435,895	10,548	2.5%

Changes in this functional area are attributed to a decrease in legal costs, recognizing audit expenses and there is an increase in the amount of hours requested for the videographer.



Component Budget

Administrative – Central Services including BOCES Assessments

	2021-22 Budget	2022-23 Proposed	Budget-to- Budget	% Difference
Postage	16,800	18,000	1,200	7.1%
Liability Insurance	223,199	263,000	39,801	17.8%
Unclassified	55,000	55,000	-	0.0%
BOCES Admin/Capital	255,922	248,855	(7,067)	-2.8%
TOTAL	550,921	584,855	33,934	6.2%

The BOCES and insurance cost increases reflect information that has been provided to date. We anticipate an increase in liability insurance with the completion of construction at Bmprss and a potential increase for cyber insurance.



Component Budget

Administrative – Curriculum & Instruction

	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
Professional	235,332	242,392	7,060	3.0%
Summer Projects - Salaries	-	20,000	20,000	100.0%
Staff Salaries	66,609	-	(66,609)	-100.0%
Contractual Services	10,000	-	(10,000)	100.0%
Equipment, Materials & Supplies	2,000	8,000	6,000	300.0%
BOCES Testing & Reporting	50,000	44,704	(5,296)	-11%
TOTAL	363,941	315,096	(48,845)	-13.4%

A staff salary in this code has been reallocated to the correct budget number and accounts for the savings. Summer curriculum project initiatives are planned for this summer. BOCES testing and reporting costs for ongoing education mandates were reduced for next year.



Component Budget

Administrative – Supervision, Support & Benefits

	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
Supv & Support Salaries	1,604,309	1,460,155	(144,154)	-9.0%
Equipment	6,000	1,000	(5,000)	-83.3%
Contractual	25,280	41,000	15,720	62.2%
Supplies & Materials	8,350	9,850	1,500	18.0%
Total Admin Benefits	-	1,183,641	1,183,641	100.0%
TOTAL	1,643,939	2,695,646	1,051,707	64.0%

The increase in salaries reflects collective bargaining obligations to administrators and SRP employees. The increase in contractual expenses is the result of advisory groups and social/emotional assemblies and programs at the MHS level. The predominant cause for the increase is the reporting of benefits in the appropriate budget component.



Component Budget

Administrative – In-service Training & Staff Development

	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
PD Contractual	60,400	30,000	(30,400)	-50.3%
Teacher Excellence Fund	6,500	6,500	-	0.0%
Staff Development	5,750	8,500	2,750	47.8%
Educational Consultants	25,000	50,000	25,000	100.0%
BOCES Training	39,025	40,000	975	2.5%
TOTAL	136,675	135,000	(1,675)	-1.2%

Professional development and BOCES training costs reflect the ongoing need to comply with education mandates. The increase in consultants is to support the implementation of the new ELA program.



Component Budget

Capital

The capital component includes expenditures associated with operations and maintenance costs, employee benefits and debt service. Capital costs are expected to be \$8,727,471 or 16.6% of the total 2022-2023 budget.

Operations & Maintenance	\$3,568,526
Debt Service	\$5,158,945
Total	\$8,727,471



Component Budget

Capital – Facilities Operations & Maintenance & Other

	2021-2022 Budget	2022-2023 Proposed	Budget to Budget	% Difference
Utilities	794,120	851,045	56,925	7.2%
Salaries	1,089,211	1,178,322	89,111	8.2%
Equipment	47,500	86,500	39,000	82.1%
Contractual Services	394,410	406,712	12,302	3.1%
Supplies & Materials	135,000	135,779	779	0.6%
Sewer Tax & Tax Refund	131,377	133,000	1,623	1.2%
Benefits		777,168	777,168	100.0%
TOTAL	2,591,618	3,568,526	976,908	37.7%

The above data reflects expected increases in O&M salaries, an additional night cleaner, increases in utility costs, and benefits for employees in the capital component of the budget.



Component Budget

Capital – Debt Service

	2021-2022 Budget	2022-2023 Proposed	Budget-to- Budget	% Difference
Construction Bonds	4,092,763	4,450,105	357,342	8.7%
Energy Performance Contract	245,283	245,282	(1)	0.0%
School Bus Lease-Purchase	47,320	140,364	93,044	196.6%
Tax Cert Bond	324,044	323,194	(850)	-0.3%
TOTAL	4,709,410	5,158,945	449,535	9.5%

The overall increase in debt service costs relate to the new debt payments for the \$6m serial bonds approved in December 2021 and the additional bus lease/purchase proposition to be approved in May 2022.



Computation of School Taxes

In the final analysis, it is notable that school taxes generally increase or decrease as a result of several factors:

- The annual school tax levy
- The increase or decrease in a property's assessed valuation determined by the Town of Rye Assessor
- The change in ORPS Homestead/Non-Homestead base proportions
- Eligibility of the property owner for the STAR exemption

The final 2022-2023 school tax rate will be determined by the Town of Rye, Receiver of Taxes in late August.



District-wide Assessed Valuation History

			ASSESSED VALUATION	CHANGE IN VALUATION		BUDGET	TAX RATE PER \$1,000	CHANGE IN	
				AMOUNT	%			AMOUNT	%
14	-	15	\$1,910,481,659	353,350	0.1%	42,267,793	\$17.51	\$0.26	1.52%
							\$26.69	\$0.60	2.32%
15	-	16	\$2,011,252,369	\$100,770,710	5.3%	42,635,896	\$17.04	\$0.47	-2.68%
							\$26.89	\$0.20	0.75%
16	-	17	\$2,172,992,897	\$161,740,528	8.5%	43,226,703	\$15.80	-\$1.33	-7.57%
							\$25.61	-\$1.28	-4.79%
17	-	18	\$2,190,441,713	\$17,448,816	0.8%	43,915,067	\$16.22	\$0.42	2.67%
							\$23.41	-\$2.20	-8.60%
18	-	19	\$2,208,143,412	\$17,701,699	0.8%	45,190,924	\$15.67	-\$0.55	-3.39%
							\$33.91	\$10.50	44.85%
19	-	20	\$2,242,458,081	\$34,314,669	1.6%	46,289,618	\$16.01	\$0.34	2.16%
							\$34.17	\$0.26	0.76%
20	-	21	\$2,303,170,091	\$60,712,010	2.7%	50,995,999	\$17.96	\$1.96	12.50%
							\$29.53	-\$4.76	-14.03%
21	-	22	\$2,376,544,042	\$73,373,951	3.2%	52,435,977	\$17.77	-\$0.19	-1.06%
							\$25.10	-\$4.43	-15.00%
22	-	23	TO BE DETERMINED						
								Blue = Homestead	
								Red = Non-Homestead	



Homestead/Non-Homestead Base Proportions

The Town's Receiver of Taxes calculates the homestead (residential) and non-homestead (commercial) base proportions which are used to calculate school taxes for both classes of property.

2022-2023 Base Proportions

Homestead:	85.173451%	Non-Homestead:	14.826549%
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The shift in proportions will decrease the tax burden for residential property owners and increase it for commercial property owners as last year the proportions were as follows:

2021-2022 Base Proportions

Homestead:	85.890569%	Non-Homestead:	14.109431%
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Summary

Superintendent's Budget

2022-2023

Budget: \$52,450,085

\$ Increase: \$1,266,558

% Increase: 2.50%

Tax Levy: \$45,809,574

\$ Increase: \$1,767,321

% Increase: 4.01%

Complies with Cap Limit

Requires a simple majority vote to pass



Special Bus Procurement Proposition

The District must replace four of its school buses. The estimated cost is \$119,575 per school bus. It is proposed 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. Therefore, the authorization for this lease purchase will be in the form of a second, separate proposition on the May 17th ballot.

“Shall the Blind Brook-Rye Union Free School District be authorized to lease-purchase four (4) 72-passenger school buses at an annual cost not to exceed \$103,680, for a five (5) year term, commencing July 1, 2022 and terminating on June 30, 2027, and to levy the necessary tax therefore?”



Upcoming Budget Discussion Dates

March 1, 2022	Community Budget Discussion #1 (Administration and Capital)
March 12, 2022	Saturday Budget Discussion #2 (Program Component)
March 29, 2022	Community Budget Discussion #3 - Update
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 4, 2022	Meet the Candidates Night
May 10, 2022	Public Budget Hearing
May 17, 2022	2022-2023 Budget/Bus Proposition Vote & Board Member Election

Board & Community Discussion

