

# BUDGET For ADOPTION

## 2022-2023



- **BLIND BROOK-RYE UFSD**

- April 19, 2022



# 2022-2023 Proposed Budget

## 2022-2023 BUDGET

**Budget: \$52,567,594**

\$ Increase: \$1,398,175

% Increase: 2.73%

**Tax Levy: \$45,809,574**

\$ Increase: \$1,767,321

% Increase: 4.01%

**At Tax Levy Cap Limit**

## Budget Highlights

1. Core instructional programs maintained.
2. New debt service for \$6M construction bond and installment payments for four new buses to transport students.
3. New IPA to provide core network infrastructure upgrades and student devices.
4. Addition of a school social worker position at BBMHS.
5. Addition of a maintenance mechanic, a monitor and a night cleaner.
6. Four new Occupational Education placements at BOCES.
7. A return to pre-Covid spending for Co-Curricular and Interscholastic Activities



## 2022-2023 Proposed Expenditures by Function

<b>Functional Area</b>	<b>2021-2022 Budget</b>	<b>2021-2022 Anticipated</b>	<b>2022-2023 Proposed</b>	<b>Budget-to- Budget</b>
Board of Education	68,450	84,426	69,890	1,440
Central Office	1,036,681	1,142,383	1,104,727	68,046
Public Info & Legal	425,247	451,982	435,795	10,548
Operations & Maintenance	2,477,041	2,469,255	2,744,358	267,317
Central Services	678,908	654,976	713,655	34,747
Curriculum Development	363,941	258,620	315,096	(48,845)
Supervision & In-service Training	1,780,614	1,523,130	1,647,005	(133,609)
Instructional Services	14,981,831	14,746,349	15,127,998	146,167
Special & Pupil Services	6,941,195	6,702,751	7,017,157	75,962
Library & Technology	2,340,414	2,575,937	2,730,121	389,707
Guidance & Health	1,811,571	1,679,753	1,957,320	145,749
Co-curricular & Athletics	1,028,379	1,009,818	1,172,023	143,644
				-
Pupil Transportation	1,655,339	1,421,912	1,662,865	7,526
				-
Employee Benefits	10,831,398	10,260,393	10,660,991	(170,407)
Debt Service	4,709,410	4,709,410	5,169,593	460,183
Interfund Transfers	39,000	90,835	39,000	-
<b>Total Expenditures</b>	<b>51,169,419</b>	<b>49,781,930</b>	<b>52,567,594</b>	<b>1,398,175</b>



# 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	+ 4,312,591
<b>Maximum Allowable Tax Levy</b> <small>(in 2022-2023)</small>	<b>\$45,809,574</b>



## 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
<b>Net Increase to Stay at Cap</b>	<b>\$1,767,321</b> <i>an allowable 4.01% increase</i>



## 2022-2023 Change in Proposed Revenues

<b>Revenue Source</b>	<b>2022-2023 Proposed March 2022</b>	<b>2022-2023 Proposed April 2022</b>	<b>Difference</b>
<b>School Tax Levy (includes STAR)</b>	<b>45,809,574</b>	<b>45,809,574</b>	-
<b><u>State Funding</u></b>			
State Aid	3,321,181	3,288,567	(32,614)
BOCES Aid	556,305	636,575	80,270
<b><u>Local Non-Property Revenue</u></b>			
Appropriated Surplus	1,845,497	1,797,841	(47,656)
Non-resident Tuition	262,340	262,340	-
County Sales Tax	450,000	450,000	-
Earned Interest	2,000	2,000	-
Miscellaneous	307,697	307,697	-
Revenues - Other Districts	13,000	13,000	-
<b>Total Revenue</b>	<b>52,567,594</b>	<b>52,567,594</b>	-



# 2022-2023 Proposed Revenues by Account

At the allowable tax levy limit

<b>Revenue Source</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Proposed</b>	<b>Budget-to- Budget</b>	<b>% Difference</b>
<b>School Tax Levy (includes STAR)</b>	<b>44,042,253</b>	<b>45,809,574</b>	1,767,321	4.01%
<b><u>State Funding</u></b>				
State Aid	3,020,763	3,288,567	267,804	8.87%
BOCES Aid	330,000	636,575	306,575	92.90%
<b><u>Local Non-Property Revenue</u></b>				
Appropriated Surplus	2,604,649	1,797,841	(806,808)	-44.88%
Non-resident Tuition	317,354	262,340	(55,014)	-17.34%
County Sales Tax	450,000	450,000	-	0.00%
Earned Interest	5,000	2,000	(3,000)	-60.00%
Miscellaneous	386,400	307,697	(78,703)	-20.37%
Revenues - Other Districts	13,000	13,000	-	0.00%
<b>Total Revenue</b>	<b>51,169,419</b>	<b>52,567,594</b>	1,398,175	2.73%



# Reserves & Fund Balance

Explanation	TAX CERTS	EMP BENEFIT	RETIREMENT	RETIREMENT	APPROPRIATED	UNDESIGNATED
		ACC LIABILITY	ERS	TRS	FUND BALANCE	
Balance July 1, 2021	42,176	368,419	139,095	-	2,604,649	2,870,273
Utilized 2021-2022						
Employee Separation		(68,631)				
Bus Van						(56,835)
2021-2022 Budget					(2,604,649)	
Balance March 2022	42,176	299,788	139,095	-	-	2,813,438
Increase/Decrease	98,377		50,000	200,000	1,797,841	(710,704)
Estimated June 30, 2022 Balance	140,553	299,788	189,095	200,000	1,797,841	2,102,734





# 2022-2023 Property Tax Report Card

## 2022-23 Property Tax Report Card Part I

000000 - Blind Brook-Rye UFSD

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
<b>Total Budgeted Amount, not Including Separate Propositions</b>	<b>51,169,419</b>	<b>52,567,594</b>
<b>A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup></b>	<b>44,042,253</b>	<b>45,809,574</b>
<b>B. Tax Levy to Support Library Debt, if Applicable</b>		
<b>C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup></b>		
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year</b>		
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>44,042,253</b>	<b>45,809,574</b>
<b>F. Permissible Exclusions to the School Tax Levy Limit</b>	<b>3,693,657</b>	<b>4,312,591</b>
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible</b>	<b>40,696,292</b>	<b>41,496,983</b>
<b>H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support</b>	<b>40,348,596</b>	<b>41,196,983</b>
<b>I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup></b>	<b>347,696</b>	<b>0</b>
<b>Public School Enrollment</b>	<b>1,336</b>	<b>1,340</b>
<b>Consumer Price Index</b>		<b>4.70%</b>
	<b>Actual 2021-22 (D)</b>	<b>Estimated 2022-23 (E)</b>
<b>Adjusted Restricted Fund Balance</b>	<b>549,690</b>	<b>829,435</b>
<b>Assigned Appropriated Fund Balance</b>	<b>2,782,033</b>	<b>1,797,841</b>
<b>Adjusted Unrestricted Fund Balance</b>	<b>2,870,274</b>	<b>2,102,704</b>
<b>Adjusted Unrestricted Fund Balance as a Percent of the Total Budget</b>	<b>5.61%</b>	<b>4.00%</b>



# 2022-2023 Property Tax Report Card

## 2022-23 Property Tax Report Card Part II

2022-23 Property Tax Report Card Part II					
Schedule of Reserve Funds			3/31/22 Actual Balance	6/30/22 Estimated Ending	Intended Use of the Reserve in the 2022-23 School Year
Reserve Type	Reserve Name	Reserve Description *			
Capital		To pay the cost of object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds,			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims			
Tax Certiorari	TAX CERT	To establish a reserve fund for tax certiorari settlements	42,176	140,552	To pay certiorari settlements
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at			
EBALR – Employee Benefit Accrued Liability	EBALR	For the payment of accrued 'employee benefits' due to employees	299,788	299,788	To pay Employee separation paymer
Retirement Contribution	ERS RESERVE	To fund employer retirement contributions to the State and Local	139,095	189,095	None
Other Reserve	TRS RERSERVE	To fund employer retirement contributions to the Teachers'		200,000	None



# Upcoming Budget Decision Dates

May 4, 2022

Final Budget Documents Available  
Meet the Candidates Night

May 10, 2022

Public Budget Hearing

**May 17, 2022**

**2022-2023 Budget/Bus Proposition Vote  
& Board Member Election**



# 2022-2023 Budget Questions

Please direct any questions you may have to the appropriate administrator below.

Curriculum & Instruction  
Assessments  
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Dr. Colin Byrne

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# Board & Community Discussion

