



THE 2022-2023 **BUDGET BOOK**

Blind Brook-Rye UFSD

Rye Brook, New York

www.blindbrook.org

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET

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Dear Blind Brook Residents:

The Blind Brook Board of Education is pleased to present a 2022-2023 school year budget of \$52,567,594, which represents a 2.73% increase from the prior year. The tax levy increase of 4.01% meets the tax cap limit imposed by NYS law – the 11th consecutive year that the approved budget has remained at or below the tax cap.

As in prior years, our goal is to deliver a conservative and responsible budget that maintains the integrity of our K-12 curriculum and programming, including small class sizes and appropriate student support. The addition of a permanent Assistant Superintendent of Curriculum later this year will further enhance the quality of our programs.

This proposed budget returns the District to its pre-COVID levels of spending on extracurriculars, athletics and other interscholastic activities that enrich our students' experience at Blind Brook. It adds new personnel to support both students and facilities, including a social worker at the MS/HS, a dedicated maintenance mechanic, and an additional night cleaner to service our expanded buildings. The budget also provides critical network upgrades and new devices to enhance learning. Finally, it allows the District to procure four new buses to update our aging fleet.

This feat was accomplished through a meticulous review of anticipated revenue and expenditures by Superintendent Dr. Colin Byrne, our Interim Business Officials Laurie Baum and Sue Shirken, the entire District business office, and our Leadership Team of administrators.

We encourage you to learn more about the 2022-2023 budget at <https://www.blindbrook.org/Page/862> and by watching our Board meeting budget discussions online at <https://vimeo.com/BlindBrook>.

Finally, we would be remiss if we did not extend our gratitude to the community for overwhelmingly approving the District's bond referendum in December, enabling the District to complete the facilities project at the BMP Ridge Street School. The Board does not take on new debt obligations lightly. The District and Board will continue to work diligently to manage costs and ensure that these funds are used responsibly, with the goal of applying any excess funds to manage current debt obligations and reduce future tax levies.

The Board of Education and District leadership thank the Blind Brook community for its dedication, generosity and unwavering support of our schools. With fiscally-mindful and innovative planning, the Blind Brook Schools are poised to remain a pillar of excellence in our community!

Scott Jaffee,
Blind Brook Board of Education President

BUDGET VOTE: Tuesday, May 17th, 2022

A Message from Dr. Colin Byrne, Interim Superintendent of Schools

The Blind Brook School District's goal has always been to provide our students with the best educational experience possible. We continually look for opportunities to support the learning of all our students in all facets of their education.

To that end, the budget that has been proposed for the 2022-2023 school year will provide the resources that our schools will need to help our students grow intellectually, socially and emotionally. After weathering several years of non-standard instruction due to COVID, we are working to return all of our programs to their previous levels. We will continue to support the work that has already been done in problem based learning and DICE and will look to address the needs of both our most needy and most advanced students.

Next year's proposed budget also includes funding that will help support our students socially, mentally and emotionally. The District will start its second year of training on the Yale RULER program which provides a language for identifying and working with emotions. A second social worker will be brought in to give support to our secondary level students. We will also look to continue the work that was started at the end of this year on diversity, equity and inclusion to make our schools a safer and more welcoming place for all of our students.

The proposed budget includes funding to maintain the support structures in the District. To help with the maintenance of our buildings we are planning to hire a mechanic. A much needed replacement of network infrastructure will keep our system online and accessible to our students. We will also look to continue the upkeep of all of our buildings and grounds so as to mitigate the need for large renovation projects in the future.

With the proposed 2022-2023 budget the District looks to provide an outstanding educational experience for all of our students!





BUDGET LEARNING INITIATIVES

Bruno M. Ponterio Ridge Street School

The Bruno M. Ponterio Ridge Street School is committed to providing our students with a supportive learning environment that fosters their academic and social-emotional growth. We want our bluebirds to fly high as we promote 21st-century learning skills that are student-centered and learner-driven. Our programs enhance core competencies such as communication, collaboration, critical thinking, creativity, digital literacy, and problem-solving.

Below are highlights of the budget that has been prepared for the upcoming school year:

- Complete our selection of a new literacy curriculum that aligns with Next Generation Literacy Standards, with an emphasis on rigor and text complexity to ignite our students' interests.
- Purchase Teacher Editions of our literacy curriculum in advance, which will allow our teachers to familiarize themselves with the program and participate in professional development.
- Continue to implement our enVisionMath Program, which aligns with Next Generation Mathematics Standards, with an emphasis on explaining thinking through writing, speaking, and visual representation.
- Emphasize hands-on experiences in our Science curriculum, which aligns with Next Generation Science Standards.
- Utilize our new spaces, such as our Arts and Innovation Wing, Early Childhood Center, Outdoor Learning Classroom, Cafetorium Performance Area, Instructional Media Center, and new Main Office.
- Enhance school-wide programming for a wider array of experiences for our students.
- Return to our previous club and co-curricular programming.
- Build the skills of emotional intelligence and explore conflict management curriculum to reach all students.
- Provide programs that foster connection and strengthen community.
- Provide instruction through a lens of diversity while accepting and appreciating others.

Blind Brook Middle School

The Blind Brook Middle School budget continues to promote the implementation of principles of middle-level education. These include: an organization and structure that supports academic excellence and personal development through grade-level teaming; a comprehensive educational program that is

challenging, integrated, exploratory, relevant, and aligned to the Next Generation Standards; comprehensive counseling and support services to meet the academic, social, and emotional needs of young adolescents; instruction that fosters active, purposeful, and meaningful learning; and co-curricular activities that enrich students' lives and lead to the development of the whole child.

Specifically, the proposed budget will allow us to:

- Maintain all current courses and programs.
- Purchase new World Language textbooks.
- Hire an additional shared Social Worker.
- Enhance school-wide programming.
- Begin the replacement of furniture to facilitate 21st-century learning.
- Restore co-curricular programming to pre-pandemic levels.

Blind Brook High School

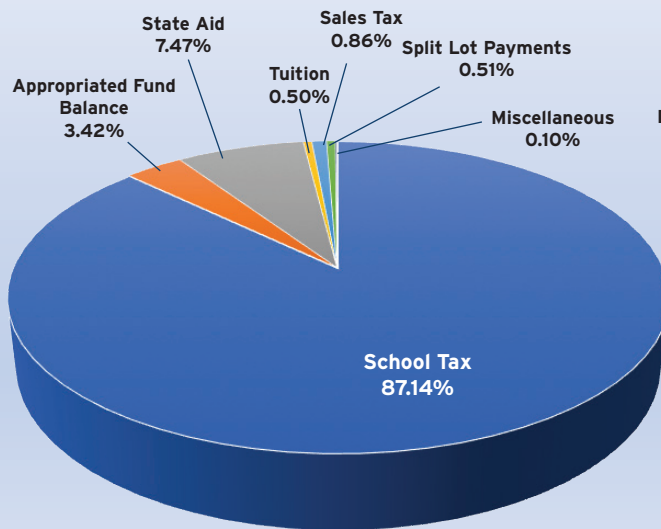
The Blind Brook High School budget supports our continued work to provide a high quality educational program to our high school students. Our program includes supporting our teachers in keeping up to date with teaching methodologies and resources, consistent implementation of PBL and other student engagement strategies, and providing a rigorous and enriching core academic curriculum, as well as opportunities for students to explore areas of interest in DICE, Humanities and the Arts. As students progress through our high school program, they develop authentic connections with their peers and with the adults in the building. When they graduate we are proud that they are prepared for both college and career pathways.

Specifically, our budget will allow us to:

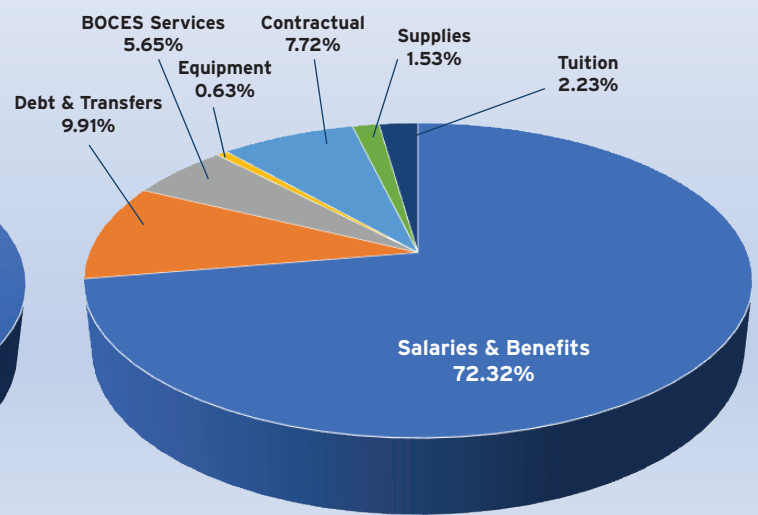
- Maintain all current courses and programs.
- Support new course offerings, providing students with opportunities for advanced learning.
- Support current curricular program needs with supplies, textbooks, and independent reading books.
- Hire an additional shared Social Worker.
- Prioritize student health, social and emotional wellness through schoolwide programming.
- Restore extra and co-curricular offerings and supervision to pre-pandemic levels.
- Provide opportunities for students to engage in intensive career education programming through a partnership with SWBOCES.

Revenue Source	2022-23 Proposed Budget	2021-22 Budget	Dollar Change	% of Budget
School Tax	\$45,809,574	\$44,042,253	\$1,767,321	87.14%
Appropriated Fund Balance	\$1,797,841	\$2,604,649	(\$806,808)	3.42%
State Aid	\$3,925,142	\$3,350,763	\$574,379	7.47%
Tuition	\$262,340	\$317,354	(\$55,014)	0.50%
Sales Tax	\$450,000	\$450,000	\$0	0.86%
Split Lot Payments	\$270,000	\$300,000	(\$30,000)	0.51%
Miscellaneous Revenues	\$52,697	\$104,400	(\$51,703)	0.10%
Total Revenues	\$52,567,594	\$51,169,419	\$1,398,175	100.00%

REVENUES



EXPENSES



Expenditures: How is the Money Spent?

Expenses	2022-23 Proposed Budget	2021-22 Budget	Dollar Change	% of Budget
Salaries & Benefits	\$38,019,485	\$37,238,938	\$780,547	72.32%
Debt & Transfers	\$5,208,593	\$4,748,410	\$460,183	9.91%
BOCES Services	\$2,968,549	\$2,418,266	\$550,283	5.65%
Equipment	\$333,786	\$586,511	(\$252,725)	0.63%
Contractual	\$4,058,497	\$3,990,987	\$67,510	7.72%
Supplies	\$805,351	\$822,114	(\$16,763)	1.53%
Tuition	\$1,173,333	\$1,364,193	(\$190,860)	2.23%
Total Expenses	\$52,567,594	\$51,169,419	\$1,398,175	100.00%

Budget Notice

Budget Notice	Budget Adopted for the 2021-2022 School Year	Budget Proposed for the 2022-2023 School Year	Contingency Budget for the 2022-2023 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 51,169,419	\$52,567,594	\$50,800,273
Increase/Decrease for the 2022-2023 School Year		\$ 1,398,175	-\$369,146
Percentage Increase/Decrease in Proposed Budget		2.73 %	-.72%
Change in the Consumer Price Index		4.7%	
A. Proposed Levy to Support the Total Budgeted Amount	\$44,042,253	\$45,809,574	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$44,042,253	\$45,809,574	\$44,042,253
F. Total Permissible Exclusions	\$ 3,693,657	\$ 4,312,591	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$40,696,292	\$41,496,983	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$40,348,596	\$41,496,983	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval)	\$ 347,696	\$ 0	
Administrative Component	\$ 5,903,941	\$ 5,802,741	\$ 5,682,741
Program Component	\$36,680,679	\$37,919,873	\$36,482,052
Capital Component	\$ 8,584,799	\$ 8,844,980	\$ 8,635,480
* The District would be required to cut \$1,767,321 from the proposed budget. The Board of Education would be forced to eliminate some combination of teaching positions, teacher aides, and support staff, and severely diminish interscholastic athletics and student activities. In addition, community use of buildings and grounds, all equipment and furniture, conference and travel expenses and memberships in professional organizations would be eliminated.			

Under the Budget
Proposed for the
2022-2023 School Year

Estimated Basic STAR Exemption Savings¹

\$1,360

The annual budget vote for the fiscal year 2022-23 by the qualified voters of the Blind Brook-Rye Union Free School District, Westchester County, New York, will be held at BMP Ridge Street School in said district on Tuesday, May 17, 2022 between the hours of 7 a.m. and 9 p.m., prevailing time in the Blind Brook school(s), at which time the polls will be opened to vote by voting ballot or machine.

1. The basic School Tax Relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

ON THE BALLOT

PROPOSITION NUMBER ONE - 2022-2023 BUDGET

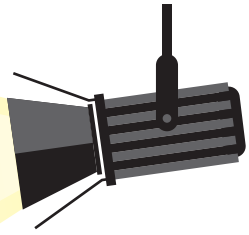
Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2022 – June 30, 2023) presented by the Board of Education in the amount of \$52,567,594 be approved and the taxes in the necessary amount therefore be levied?

PROPOSITION NUMBER TWO - BUS PROPOSITION

Shall the Blind Brook-Rye Union Free School District be authorized to lease-purchase or purchase by installment contract four (4) 72-passenger school buses at a cost not to exceed \$478,332.44 plus interest, for a five (5) year term, commencing July 1, 2022 and terminating on June 30, 2027, and to levy the necessary tax therefore?



SPOTLIGHT ON BOARD MEMBER CANDIDATES



Dr. Richard C. Buzin

Rick Buzin is seeking election to a full term on the Blind Brook Board of Education. He and his wife, Gail, have raised their two children in Rye Brook and have always been active in the community, including nine years on the Board of Education and two years as village trustee. He has served as school board president twice and vice president three times. He was appointed last year to serve the remainder of an unexpired term. He is a graduate of the University of Pennsylvania, with a B.A. in history and a D.M.D. from the School of Dental Medicine. He retired in 2014 and took on additional volunteer opportunities. He was Chairman of the village Recreation Council, Co-President of the League of Women Voters of Rye, Rye Brook and Port Chester, and tutored first graders at the BMP Ridge Street School.



Naomi Schaefer Riley

Naomi Schaefer Riley is running for a seat on the Blind Brook Board of Education. She and her husband, Jason, moved to Rye Brook six years ago with their two daughters, who are currently in 9th grade and 4th grade, and their son who is in 8th grade. Naomi is a journalist who writes about child welfare issues, as well as education, philanthropy, religion and family. Since graduating from Harvard with a degree in English and Government, Naomi has worked at the *Wall Street Journal* and the *New York Post*, among other publications.



Samantha Smith

Samantha Smith is running for a seat on the Blind Brook Board of Education. She and her husband, JJ, have lived in Rye Brook for nine years with their three children, who are in the 8th, 6th, and 3rd grades, respectively. Samantha grew up in Rye Brook and is a Blind Brook graduate. She is a real estate agent and taught Special Education for several years in New York City at the elementary and pre-school levels.

Samantha graduated from The University of Michigan as a psychology major and has a Masters degree in Special Education from Hunter College. She has been involved in the Rye Brook community as a class parent, a PTA member since 2013, part of the RIPL committee for the elementary school, and a member of the middle school shared decision making committee.

2022-2023 BUDGET VOTE & BOARD MEMBER ELECTION

Budget Vote & Board Member Election

Tuesday, May 17, 2022 -BMPRSS Old Gym
Polls Open: 7 a.m. · Polls Close: 9 p.m.

Absentee Ballot Application

If you are unable to vote in person on May 17, 2022, you must submit an absentee ballot application which is available on the district website, www.blindbrook.org or by contacting the District Clerk at 914-937-3600 x1001, vgroccia@blindbrook.org to have an application mailed to you.

Absentee Ballot applications must be completed by the person requesting the ballot and received by mail or in-person at the office of the District Clerk by 2 p.m. on May 10, 2022 if the ballot is to be mailed – or by 4 p.m. on Monday, May 16, 2022 if the Ballot is to be delivered personally.

You may request an absentee ballot if you are concerned about contracting COVID-19. Check box 1, “temporary illness or physical disability.”

For additional information, please contact Vivian Groccia, District Clerk, 914-937-3600 x1001, vgroccia@blindbrook.org.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET

**ADOPTED BUDGET
2022-2023**

2022-2023 SCHOOL BUDGET MESSAGE

The 2022-2023 Blind Brook-Rye School District Budget has been adopted by the Board of Education in the amount of \$52,567,594 an increase of \$1,398,175 or 2.73% over the amount of the 2021-2022 Budget. There are two major drivers of this increase: a 9.5% rise in debt service resulting from the new \$6m construction bond, an 11% and contractual salary and benefit obligations including an additional middle/high school social worker, a maintenance mechanic, and a monitor and night cleaner for BMPRSS due to increased building capacity.

For the past three months, the Superintendent of Schools and Board of Education have publicly discussed the development of a school district budget for next year. They are pleased to announce that the 2022-2023 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.

The budget will be presented to the voters for their approval on May 17, 2022. If the proposed budget adopted by the Board of Education is not approved by District voters on May 17, the Board would have the option of resubmitting the original budget or a revised budget for a second vote on June 21, 2022. If the voters fail to approve the budget after the second submission, the Board must adopt a Contingency Budget which means the 2022-2023 tax levy cannot exceed the total tax levy of the prior year and all non-contingent expenses must be removed.

In summary, the Superintendent of Schools and Board of Education believe the Adopted 2022-2023 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 Interim Superintendent of Schools at cbyrne@blindbrook.org or the District's Interim Business Official at lbaum@blindbrook.org.

BOARD OF EDUCATION

Scott D. Jaffee, President
Jennifer Schlactus, Vice-President
Richard Buzin
Ryan Goldstein
Jeffrey Mensch

INTERIM SUPERINTENDENT OF SCHOOLS

Dr. Colin Byrne

EXECUTIVE SUMMARY

The following document contains a budget that was adopted by the Board of Education on April 19, 2022. It will be presented to resident voters on May 17, 2022.

Since the 2012-2013 fiscal year a property tax-cap mandate exists in New York State. It 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.

Budget Proposition

The total dollar value of this budget is \$52,567,594 and represents an increase of 2.73% over the 2021-2022 Adopted Budget. This budget continues to advance an instructional agenda that places students first. It includes an increase of \$1,398,175 over the prior year's budget. The tax levy is projected to be \$45,809,574, a 4.01% increase over the previous year. In addition to the District's longstanding budget goals, the Adopted Budget meets the educational needs of all district students, it satisfies all contractual obligations, and it moves the District towards an improved fiscal position.

The laws of the State of New York explicitly state that the Board of Education must present its budget in three component parts: (a) a Program Component, (2) a Capital Component, and (3) an Administrative Component. The Program Component is by far the largest section of the budget. It is dedicated to direct instruction and instructional support services including staff salaries and benefits, contractual costs, equipment, textbooks, materials and supplies, the Co-curricular program, Interscholastic Athletics and Transportation. The Program Component comprises 72.1% of the 2022-2023 Adopted Budget. The Capital Component comprises 16.8% of the total budget. It includes maintenance of the buildings with associated salaries and benefits, the operations of all buildings and grounds, property tax refunds, judgments and claims, the purchase of buses and debt service. The Administrative Component, 11.1% of the total spending plan, includes expenses associated with the Board of Education, Central Administration, Financial and Legal Services, Personnel, Public Information, Curriculum Development, Supervision and Evaluation

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 higher than the average in New York. The largest funding source for the school district is local property taxes. Next year it is estimated that 87.1% of the revenue will come from these taxes. State Aid comprises 7.4% of the revenue budget and the remaining 6.5% is funded through Sales Tax, Federal Grants, Tuition, use of Buildings and Grounds, miscellaneous revenue, and Fund Balance.

While this year's financial plan is now set for a public vote, the Board is mindful that anticipated reductions in non-property tax revenues, its limited unassigned reserves, and the continuation and possible addition of many unfunded/unknown mandates, will continue to put pressure on the District's financial operations in the years ahead.

EXECUTIVE SUMMARY

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 2,487 taxable parcels that yield a total district-wide full value assessment of \$2,373,594,777 as of March 2021, a decrease of \$2,949,265 or .12% from the prior year. For the 2022-2023 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,157,034,257	# Taxable Parcels	2,397
Non-Homestead Valuation:	\$ 216,560,520	# Taxable Parcels	90

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2022-2023. 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 2022-2023 budget, with a district-wide assessed valuation of \$2,373,594,777 and an anticipated \$45,809,574 tax levy, the respective tax rates would be as follows:

Homestead (Residential):

Percentage: 85.173451%

Tax Burden: \$39,017,595

Portion of Assessment: \$2,157,034,257

Tax Rate: \$18.08854 per \$1000

Increase: 1.8%

Non-Homestead (Commercial):

Percentage: 14.826549%

Tax Burden: \$6,791,979

Portion of Assessment: \$216,560,520

Tax Rate: \$31.36296 per \$1000

Increase: 24.93%

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 can be found at this site: <https://www.tax.ny.gov/pit/property/star/sd55.htm>.

EXECUTIVE SUMMARY

For 2022-2023 the basic STAR savings is \$1,360 and the enhanced STAR savings is \$3,091 for Blind Brook. Therefore, 2022-2023 school taxes on the \$958,200 single family home, given the adopted budget and assuming continued eligibility for either the Basic or *Enhanced* STAR exemption, are as follows:

Assessed valuation of property =	\$958,200
<i>divided by</i>	\$1,000
<i>multiplied by</i>	\$18.08854 (the estimated homestead tax rate)
<i>less</i>	\$1,360 (Basic STAR savings for 2022-2023)
<i>equals</i>	$(\$958,200 / \$1000 * \$18.08854) - \$1,360 = \mathbf{\$15,973}$

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.

Summary

The Blind Brook-Rye UFSD is committed to providing an excellent education in a fiscally responsible manner. This is accomplished through strategic planning and community collaboration which the Board of Education deems essential. The 2022-2023 Adopted Budget represents the programmatic and financial articulation of the educational needs of the School District. After numerous public presentations and careful analysis, the Superintendent of Schools and the Board of Education believe the plan, as set forth, will continue to support the goals and objectives set forth prior to the pandemic. The District is committed to identifying and implementing best practices to promote the academic, social and emotional growth of all Blind Brook students, to promoting the use of Project-Based Learning to foster an awareness of developing a growth mindset among all students, to completing ongoing construction projects, and to demonstrating effective business operations to ensure fiscal stewardship. This financial plan is an investment in the future of the school district, which we believe balances the needs of our schools with fiscal responsibility of all community members.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2022-23 Adopted Budget

HISTORY OF ASSESSED VALUATION AND TAX RATES

SCHOOL YEAR		ASSESSED VALUATION	CHANGE IN VALUATION AMOUNT %		BUDGET	TAX RATE PER \$1,000	CHANGE IN AMOUNT %	
12	13	\$1,948,633,813	(76,958,118)	-3.80%	39,960,322	\$16.17	\$0.76	4.91%
12	13					\$26.16	\$1.86	7.65%
13	14	\$1,910,128,309	(38,505,504)	-2.00%	41,252,239	\$17.25	\$1.08	6.68%
13	14					\$26.09	(\$0.07)	-0.27%
14	15	\$1,910,481,659	353,350	0.00%	42,267,793	\$17.51	\$0.26	1.52%
14	15					\$26.69	\$0.60	2.32%
15	16	\$2,011,252,369	100,770,710	5.30%	42,635,896	\$17.04	(\$0.47)	-2.68%
15	16					\$26.89	\$0.20	0.75%
16	- 17	\$2,172,992,897	161,740,528	8.00%	43,226,703	\$15.80	(\$1.33)	-7.81%
16	- 17					\$25.61	(\$1.28)	-4.76%
17	- 18	\$2,190,441,713	17,448,816	0.80%	43,915,067	\$16.22	\$0.42	2.67%
17	- 18					\$23.41	(\$2.20)	-8.60%
18	- 19	\$2,208,143,412	17,701,699	0.80%	45,190,924	\$15.67	(\$0.55)	-3.39%
18	- 19					\$33.91	\$10.50	44.85%
19	- 20	\$2,242,458,081	34,314,669	1.60%	46,289,618	\$16.00	\$0.33	2.11%
19	- 20					\$34.29	\$0.38	1.12%
20	- 21	\$2,303,170,091	60,712,010	2.70%	50,995,999	\$17.96	\$1.96	12.50%
20	- 21					\$29.53	\$4.76	-14.03%
21	- 22	\$2,376,544,042	73,373,951	3.20%	51,169,419	\$17.77	(\$0.19)	1.06%
21	- 22					\$25.10	(\$4.43)	-15.00%
22	- 23	\$2,373,594,777	(2,949,265)	-0.12%	52,567,594	\$18.09	\$0.32	1.80%
22	- 23					\$31.36	\$31.36	24.90%



Resolution

Date: February 17, 2022

Resolution of the Town Board of the Town of Rye Establishing a Homestead Base Proportion for the Blind Brook School District and to Authorize the Town Assessor to File a Statement of Locally Determined Homestead Base Proportions Pursuant to and in Accordance with the Provisions of Section 903 of the Real Property Tax Law Commonly Referred to as the "Homestead Tax Option" based upon the 2021 Assessment Roll (completed, verified and filed in 2021) for the 2022-2023 School budget and tax rates.

On motion of Councilperson Axelrod, seconded by Councilperson Jackson, the following Resolution was adopted:

WHEREAS, in 1981, the State of New York enacted Section 903 of the Real Property Tax Law ("RPTL") known as the "Homestead Tax Option", and

WHEREAS, the Homestead Tax Option was enacted to prevent a disproportionate shift of property tax burden to residential property owners following a revaluation of real property, and

WHEREAS, the Town Board adopted a Local Law on March 23, 2004 entitled "A Local Law Adopting the Provisions of Section 903 of the Real Property Tax Law" commonly referred to as the "Homestead Tax Option" (the "Local Law"), and

WHEREAS, pursuant to the Local Law, the Town Board desires to establish two separate property tax rates for the **Blind Brook School District**; a rate for residential property owners equal to a rate of **85.173451 (the "Homestead Base Proportion")** and a rate for all other property owners equal to a rate of **14.826549 (the "Non-Homestead Base Proportion")** and to authorize the Town Assessor to file a Statement of Locally Determined Homestead Base Proportions Pursuant to Section 903 of the RPTL based on the **2021** Assessment Roll (completed, verified and filed in **2021**) for the **2022-2023** School budget and taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

1. The Town Board hereby: (a) establishes two separate property tax rates for the **Blind Brook School District** pursuant to the provisions of Section 903 of the RPTL **(I) the Homestead Base Proportion at a rate equal to 85.173451 and (II) the Non-Homestead Base Proportion at a rate equal to 14.826549** and (b) authorizes the Town Assessor to file a Statement of Locally Determined Homestead Base Proportions Pursuant to Section 903 of the RPTL based on the **2021** Assessment Roll (completed, verified and filed in **2021**) for the **2022-2023** School budget and taxes.

ROLL CALL

AYES: Councilpersons Axelrod, Jackson, Jaffee, Nardi and Supervisor Zuckerman

NOES: None

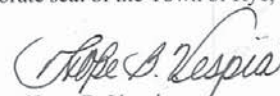
ABSENT: None

Dated: February 17, 2022

STATE OF NEW YORK)
COUNTY OF WESTCHESTER) ss:
TOWN OF RYE)

I, Hope B. Vespia, Town Clerk of the Town of Rye, New York, do hereby certify that I have compared the foregoing copy with a copy of the Resolution adopted by the Town Board of the Town of Rye, at a meeting held on February 17, 2022 at which time a quorum was present, and that the same is a true and correct transcript of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Town of Rye, New York, on this 18th day of February, 2022.


Hope B. Vespia
Town Clerk

VOTING INFORMATION FOR ALL RESIDENTS

Absentee Ballots

If you are unable to vote in person on May 17, 2022, you must submit an absentee ballot application available [HERE](#). Contact the District Clerk's office 914-937-3600 x1001, vgroccia@blindbrook.org to have an application mailed to you.

Absentee Ballot applications must be completed by the person requesting the ballot and received by mail or in-person at the office of the District Clerk by 2:00 PM on May 10, 2022 if the ballot is to be mailed or by 4:00 PM on Monday, May 16, 2022 if the Ballot is to be delivered personally. Absentee Ballots will be mailed via First Class mail only.

You may request an absentee ballot if you are concerned about contracting COVID-19. Check box 1. "temporary illness or physical disability".

Absentee Ballots must be returned by 5:00 PM on May 17, 2022. They will then be secured until the polls officially close and will be counted with the other votes.

Qualified Voter

A qualified voter must be 18 years old by May 17, 2022, 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

Register online with the [New York Department of Motor Vehicles](#).

Register by mail by submitting the [Westchester County Board of Elections](#) registration form to 25 Quarropas Street, White Plains, NY 10601.

Check to see if you are registered to vote [HERE](#).

Register to Vote (for school district elections only) with the District Clerk, any school business day prior to May 11, 2022 between the hours of 8:30 am and 3:30 pm at the District Clerk's office, located at Bruno M. Ponterio Ridge Street School, 390 North Ridge Street, Rye Brook, NY.

Evening registration will take place on May 5, 2022, **by appointment only**; vgroccia@blindbrook.org, 914 937-3600 x1001.

School Budget & Finance Information

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

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
RYE BROOK, NEW YORK 10573**

May 17, 2022

ABSENTEE (PAPER) BALLOT

INDICATE YOUR VOTE BY MARKING A SINGLE X CROSS MARK OR A SINGLE CHECK ✓ MARK IN THE APPROPRIATE BOX.

PROPOSITION NUMBER ONE – 2022-2023 BUDGET

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2022 – June 30, 2023) presented by the Board of Education in the amount of \$52,567,594 be approved and the taxes in the necessary amount therefore be levied?

YES

☐

NO

☐

PROPOSITION NUMBER TWO – BUS PROPOSITION

Shall the Blind Brook-Rye Union Free School District be authorized to lease-purchase or purchase by installment contract four (4) 72-passenger school buses at a cost not to exceed \$478,332.44 plus interest, for a five (5) year term, commencing July 1, 2022 and terminating on June 30, 2027, and to levy the necessary tax therefore?

YES

☐

NO

☐

VOTE FOR UP TO TWO MEMBERS OF THE BOARD OF EDUCATION This election is to fill two (2) seats: one (1) seat with a three (3) year term, commencing July 1, 2022 and expiring June 30, 2025, and one (1) seat to fill the remainder of the unexpired term of Tina Steinberg that commenced on July 1, 2020 and expires on June 30, 2023. The candidate receiving the second highest number of votes shall be elected to fill the balance of the unexpired term.

VOTE FOR UP TO TWO BY CHECKING THE APPROPRIATE BOX AND/OR WRITE-IN BELOW. INDICATE YOUR VOTE BY MARKING A SINGLE CROSS ✕ MARK OR A SINGLE CHECK ✓ MARK IN THE APPROPRIATE BOX:

☐

1A

NAOMI SCHAEFER RILEY

☐

2A

RICHARD C. BUZIN

☐

3A

SAMANTHA SMITH

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.

FINANCIAL PLAN AND SCHOOL BUDGET 2022-2023

Adopted Budget Goals

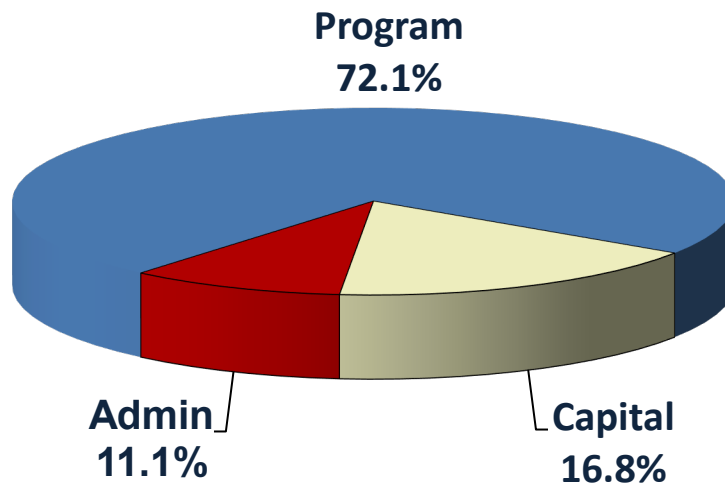
1. Propose a budget that results in a tax levy at or below the maximum allowable tax levy limit.
2. Maintain core instructional programs and activities.
3. Use fund balance surplus to reduce the tax burden.
4. Meet the educational, social/emotional needs of the District's students.
5. Comply with all contractual obligations.

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 2022-2023 Budget is \$52,567,594, \$1,398,175 over the 2021-2022 budget. The budget-to-budget expenditure increase is 2.73%.

State Law requires that school district expenditures be reported in the form of a three-part Component Budget. The three Components of the 2022-2023 adopted district budget with their respective percentages are as follows:

<input type="checkbox"/> Administrative	11.1%
<input type="checkbox"/> Capital	16.8%
<input type="checkbox"/> Program	72.1%



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 more comprehensive 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; personnel services; records management; public information services; curriculum development and supervision; research, planning, and evaluation; in-service training-instruction; 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: 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.

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.

General Fund Revenues

The single greatest source of budget revenue is the District's tax levy which represents 87.1% of the budget. The proposed budget has a 4.1% tax levy increase over last year. State and BOCES aid are anticipated at 7.5% of the budget and all other revenues are estimated at \$2,832,878 or 5.4% of the total budget.

The major sources of non-property revenues for 2022-2023 are as follows:

1. State aid including BOCES totaling \$3,925,142, an increase of \$574,379 over the previous year.
2. County sales tax revenue estimated at \$450,000, a figure that is equal to the amount budgeted for 2021-2022.
3. Interest earnings revenue estimated at \$2,000, a figure that is \$3,000 less than last year and a result of current economic conditions.
4. A transfer into the general fund of \$1,797,841 from the District's unassigned fund balance (\$806,808) less than 2021-2022.
5. Nonresident tuition revenue estimated at \$262,340, a figure that is \$55,014 less than budgeted in 2021-2022 due to decreasing enrollment.

6. Miscellaneous Revenues from split lots collected from neighboring school districts, eRate, BOCES refunds, Workers' comp. and insurance refunds, transportation, etc. estimated at \$320,697 which is \$78,703 less than the current year.

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 2022-2023 budget reflects an estimated tax levy that is at the maximum allowable tax levy calculated for Blind Brook.**



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	3,288,567	267,804	8.87%
BOCES Aid	330,000	636,575	306,575	92.90%
<u>Local Non-Property Revenue</u>				
Appropriated Surplus	2,604,649	1,797,841	(806,808)	-30.98%
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%
Total Revenue	51,169,419	52,567,594	1,398,175	2.73%



2022-2023 Proposed Expenditures by Function

Functional Area	2021-2022 Budget	2021-2022 Anticipated	2022-2023 Proposed	Budget-to- Budget
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	-
Total Expenditures	51,169,419	49,781,930	52,567,594	1,398,175

EXPENDITURE SUMMARY

With a proposed budget of \$52,567,594, the year-to-year expenditure increase is \$1,398,175 or 2.73% for the 2022-2023 school year.

ADMINISTRATION**Board of Education**

A 1010 400 01 0000	BOE Contractual Services	16,000	12,541	16,000	2,740	4,000	BOE training,
A 1010 401 01 0000	Strategic Planning/Consultants	0	0	20,000	0	20,000	Strategic Planning
A 1010 450 01 0000	Supplies	150	273	150	109	150	
A 1010 490 01 0000	BOCES Services	4,500	4,985	3,500	23,500	16,740	Board Doc, Policy Update
Summary: Board of Education		20,650	17,799	39,650	26,349	40,890	1,240

District Clerk

A 1040 160 01 0000	Salary-District Clerk	12,500	12,500	12,500	12,500	12,500	
A 1040 400 01 0001	Contractual Expenditures	100	15	100	30	100	
A 1040 450 01 0000	Materials & Supplies	100	0	100	0	100	
Summary: District Clerk		12,700	12,515	12,700	12,530	12,700	0

District Meeting

A 1060 400 01 0000	Contractual Expenditures	6,500	4,601	9,800	15,614	8,500	Poll workers, voting machines, ballots, etc. Newsletter
A 1060 400 01 0001	Legal Advertising	6,500	9,062	6,000	14,333	7,500	Budget vote and BOE election
A 1060 450 01 0000	Materials & Supplies	750	0	300	300	300	Consumable supplies
Summary: District Meeting		13,750	13,663	16,100	30,247	16,300	200

Chief School Administrator

A 1240 150 01 0000	Superintendent Salary	240,000	240,000	245,000	366,000	250,000	
A 1240 150 01 0001	Superintendent-Other	8,600	6,100	8,153	0	0	
A 1240 160 01 0000	Supt. Secretary Salary	83,650	88,828	88,150	93,593	98,955	
A 1240 200 01 0000	Equipment	1,000	630	1,000	1,000	1,000	
A 1240 400 01 0000	Contractual Expenditures	35,000	15,086	28,000	27,500	28,000	Conferences, Memberships, LHEC, Journal News
A 1240 400 01 COVI	Contractual Services	0	10,068	0	0	0	
A 1240 450 01 0000	Materials & Supplies	2,000	346	2,000	1,500	1,500	Consumable supplies, postage
A 1240 490 01 0000	BOCES Services	0	0	0	0	330	CSA Dues
Summary: Chief School Administrator		370,250	361,058	372,303	489,593	379,785	7,482

Business Administration

A 1310 150 01 0000	Asst. Superintendent Salary	264,875	308,917	204,580	187,603	235,000	
A 1310 150 01 0001	Asst. Superintendent - Other	10,000	5,000	10,000	0	0	
A 1310 160 01 0000	Non-Inst Salaries	200,118	199,353	204,498	230,890	219,277	
A 1310 200 01 0000	Office Equipment	1,000	1,356	4,000	2,500	3,000	
A 1310 400 01 0000	Contractual Expenditures	4,000	3,981	4,000	3,900	6,500	State Aid Consultants, Pitney Bowes, Memberships, Conferences, Westmore News
A 1310 400 01 0001	Professional Dues	1,350	1,290	250	1,000	1,000	ASBO
A 1310 400 01 0002	Financial Services	7,000	7,584	7,000		4,000	Capital Markets, Cbiz,
A 1310 450 01 0000	Materials & Supplies	4,000	3,599	4,000	3,820	4,000	
A 1310 490 01 0000	BOCES Services	60,905	54,318	50,758	50,791	65,906	Finance Mgr. support, Forecast 5, GASB 45
A 1310 492 01 0000	BOCES Questar State Aid	3,345	3,345	3,345	3,345	3,445	
A 1310 493 00 0000	BOCES ACA Reporting			9,947	9,914	9,914	
Summary: Business Administration		556,593	588,743	502,378	493,763	552,042	49,664

Auditing

A 1320 400 01 0000	Independent Auditor	35,000	35,000	36,000	33,250	39,000	Yearly external audit report
A 1320 401 01 0000	Internal Claims Auditor				4,000	4,500	
Summary: Auditing		35,000	35,000	36,000	37,250	43,500	7,500

Treasurer

A 1325 160 01 0000	Treasurer	120,000	114,545	121,000	125,000	125,000	
Summary: Treasurer		120,000	114,545	121,000	125,000	125,000	4,000

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Purchasing								
A 1345 400 01 0000	Contractual Expenditures - Ed-Data	4,000	4,000	4,000	4,000	4,400		
A 1345 490 01 0000	BOCES Services	0	0	1,000	0	0		
Summary: Purchasing		4,000	4,000	5,000	4,000	4,400		-600
Legal Services								
A 1420 400 01 0000	Legal Services Retainer	50,000	44,786	50,000	49,715	58,000		
A 1420 400 01 0000	Legal - Construction	100,000	259,757	300,000	300,000	240,000	Construction litigation & Labor negotiations	
A 1420 400 01 COVI	Other - Legal Covid		1,000	0	0	0		
Summary: Legal		150,000	305,543	350,000	349,715	298,000		-52,000
Personnel Services								
A 1430 400 01 0000	Contractual Expenditures	6,000	0	6,000	3,500	6,000		
A 1430 490 01 0000	BOCES Services	17,500	4,808	20,380	10,002	10,200		
Summary: Personnel		23,500	4,808	26,380	13,502	16,200		
Public Information								
A 1480 160 01 0000	Salary Videographer	42,567	36,992	46,097	46,097	62,345		
A 1480 200 01 0000	Equipment	1,000	0	1,000	0	1,000		
A 1480 400 01 0000	Contractual Expenditures	2,000	4,416	1,770	472	1,000		
A1480 490 01 0000	BOCES Services			0	46,096	47,250	BOCES Public Relations	
Summary: Public Information		45,567	41,408	48,867	92,665	111,595		62,728
Central Printing								
A 1670 450 00 0000	Copier Supplies, Postage, Supplies	18,000	11,546	16,800	16,800	18,000		
Summary: Central Printing		18,000	11,546	16,800	16,800	18,000		1,200
Insurance								
A 1910 400 01 0000	Comp All-Risk Insurance	215,635	235,729	223,199	209,958	263,000	Increased for completed construction	
Summary: Insurance		215,635	235,729	223,199	209,958	263,000		39,801
School Association Dues								
A 1920 400 01 0000	School Association dues	0	0	13,410	13,410	13,800	School Boards Assoc, WPSBA	
Summary: School Association Dues		0	0	13,410	13,410	13,800		390
BOCES Administrative Charges								
A 1981 490 01 0000	BOCES - Administration	188,286	188,286	209,774	209,774	204,257		
A 1983 490 01 0000	BOCES - Facilities	44,804	44,804	46,148	46,148	44,598		
Summary: BOCES Administrative Charges		233,090	233,090	255,922	255,922	248,855		-7,067
Unclassified								
A 1989 400 01 0000	Unclassified	55,000	55,000	55,000	55,000	55,000		
Summary: Unclassified		55,000	55,000	55,000	55,000	55,000		

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Curriculum Development								
A 2010 150 01 0000	Asst Superintendent - Curriculum	224,095	226,429	235,332	57,284	242,392		
A 2010 150 01 0001	Staff Developer	0	0	0	79,000	0		
A 2010 150 01 0002	Curriculum Development Salaries	30,000	26,466	0	5,000	20,000	Curriculum revisions and update	
A 2010 160 01 0000	Non-instructional	63,851	64,466	66,609	66,609	0		
A 2010 200 01 0000	Equipment	1,000	25	0	0	0		
A 2010 400 01 0000	Contractual - Special Projects	500	132	0	0	0		
A 2010 400 01 Covi	Contractual - Covid	0	15,400	10,000	10,000	0		
A 2010 450 01 0001	Materials & Supplies	500	0	2,000	2,000	8,000	Consumable supplies for Fab Lab	
A 2010 450 01 Covi	Supplies	0	46,280	0	0	0		
A 2010 490 01 0000	BOCES Services Coser	58,000	44,082	50,000	39,500	44,704	Testing and Reporting Services	
Summary: Curriculum Development		377,946	423,280	363,941	259,393	315,096		-48,845
Inservice Training - Instruction								
A 2070 400 01 0000	Staff Development - Contractual	35,000	28,305	60,400	38,050	30,000		
A 2070 400 01 0001	Teacher Excellence Fund	5,000	0	6,500	6,500	6,500	Contractually required amount	
A 2070 400 01 0002	Staff Development - SRP	250	0	250	0	2,500	Funding for CPR/First Aid training	
A 2070 400 01 0003	Supt. Conference Day	5,500	1,980	5,500	6,000	6,000		
A 2070 400 01 0004	Consultant Services	25,000	14,400	25,000	4,500	50,000	Curriculum Consultants	
A 2070 490 01 0000	BOCES Services	30,000	33,457	39,025	39,025	40,000		
Summary: Inservice Training - Instruction		100,750	78,142	136,675	94,075	135,000		-1,675
Supervision Instruction								
A 2020 150 01 0000	Prof Salaries	637,684	656,942	0	0	0		
A 2020 150 02 0000	Admin. Salaries - BMRSS	366,802	372,843	374,345	324,093	338,395		
A 2020 150 05 0000	Admin. Salaries - BBMS	394,162	402,434	402,652	324,500	327,420		
A 2020 150 03 0000	Admin. Salaries - BBHS	382,728	327,774	359,998	361,310	368,513		
A 2020 160 02 0000	Non-Instr Salaries - BMRSS	182,867	183,750	190,519	156,480	195,011		
A 2020 160 02 0001	Non-Instr Salaries - OT	2,000	3,433	2,000	16,040	2,000		
A 2020 160 05 0000	Non-Instr Salaries - BBMS	123,336	123,415	128,651	75,602	78,924		
A 2020 160 05 0001	Non-Instr Salaries - OT	2,000	490	2,000	0	2,000		
A 2020 160 03 0000	Non-Instr Salaries - BBHS	135,847	137,148	142,144	141,962	145,892		
A 2020 160 03 0001	Non-Instr Salaries - OT	2,000	0	2,000	1,500	2,000		
A 2020 200 02 0000	Furn. & Equip - BMRSS	6,000	795	700	700	0		
A 2020 200 02 Covi	Furn. & Equip - BMRSS Covid	0	1,036	0	0	0		
A 2020 200 05 0000	Furn. & Equip -BBMS	4,000	791	300	0	0		
A 2020 200 05 Covi	Furn. & Equip -BBMS Covid	0	2,574	0	0	0		
A 2020 200 03 0000	Furn. & Equip - BBHS	5,000	27	5,000	4,084	1,000		
A 2020 400 01 0000	Professional Development (Admin)	5,000	178	0	0	0		
A 2020 400 02 0000	Contractual - BMRSS	8,500	5,718	3,680	5,687	8,500	Memberships, conferences,	
A 2020 400 05 0000	Contractual - BBMS	16,300	498	1,100	918	7,000	AMLE, ASCD Ed, Week, Westmore News	
A 2020 400 03 0000	Contractual - BBHS	25,500	20,770	20,500	19,434	25,500	Social/emotional assemblies, advisory groups,	
A 2020 450 02 0000	Supplies - BMRSS	25,000	6,838	4,500	5,625	5,000		
A 2020 450 05 0000	Supplies - BBMS	7,500	5,832	2,850	2,850	2,850		
A 2020 450 03 0000	Supplies - BBHS	5,000	559	1,000	787	2,000		
Summary: Supervision Instruction		2,337,226	2,253,845	1,643,939	1,441,572	1,512,005		-131,934

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Supervision Instruction - Special Education								
A 2250 150 01 0000	Administrators - Special Services	0	0	347,479	337,463	349,338		
A 2250 160 01 0001	Non-Instr Salaries	101,273	97,736	105,024	102,451	108,594		
Summary: Supervision Instruction - Special Ed.		101,273	97,736	452,503	439,914	457,932		5,429
Undistributed								
A 9010 800 01 0000	Employee Retirement - NYSLRS					155,806		
A 9020 800 01 0000	Teacher Retirement - NYSTRS					185,281		
A 9030 800 01 0000	Social Security					195,294		
A 9040 800 01 0000	Workers' Compensation					16,960		
A 9060 800 01 0000	Medical Insurance					479,093		
A 9060 800 01 0003	Retiree Medical Insurance					79,912		
A 9070 800 01 0000	Union Welfare Benefits					35,991		
A 9089 800 01 0000	Other - Health Waivers					35,304		
Summary: Undistributed		0	0	0	0	1,183,641		1,183,641
Summary: Administration		4,690,180	4,809,308	4,555,092	4,460,658	5,802,741		1,247,649
PERCENT OF 2021-2022 BUDGET		8.90%						
PERCENT OF 2022-2023 BUDGET		11.04%						
CAPITAL								
Operations								
A 1620 400 01 0001	Telephone Service	111,698	92,063	111,000	95,000	111,000		
A 1620 400 01 0002	Energy (Gas)	134,676	80,121	135,000	115,521	165,000		
A 1620 400 01 0003	Water Service	25,120	13,836	27,120	25,133	27,120		
A 1620 400 01 0004	Electrical Service	401,706	302,181	410,000	404,000	430,000		
A 1620 400 01 0005	Copier Service	84,024	61,702	86,000	80,000	86,000		
A 1620 490 01 0000	BOCES Services	0	12,525	25,000	29,970	31,925		
Summary: Operations		757,224	562,427	794,120	749,624	851,045	884,045	56,925
A 1621 160 01 0000	Salaries	708,841	725,594	793,975	765,458	861,975	additional maintenance mechanic	
A 1621 160 01 0002	Overtime	90,000	59,548	70,000	79,953	90,000		
A 1621 160 01 0003	Night Cleaners	224,998	166,223	225,236	275,000	294,347	one additional night cleaner	1,246,322
A 1621 200 01 0000	Equipment - DW	47,500	42,029	47,500	46,020	86,500	forklift & grounds equipment	
A 1620 200 01 Covi	Equipment - DW - Covid	0	2,707	0	0	0		
A 1621 400 01 0001	Ordinary Maintenance	67,200	55,529	68,110	68,110	70,153		
A 1621 400 01 0002	Service Agreements	154,500	377,135	157,300	157,300	162,019		
A 1621 400 01 0003	Long-Range Maintenance	108,500	359,743	162,000	162,000	167,540	asphalt paving, restripe parking lots, garage water repair	
A 1621 400 01 0005	Uniforms	6,500	5,971	7,000	6,050	7,000		
A 1621 400 01 Covi	Contractual - Covid	0	12,549	0	0	0		406,712
A 1621 450 01 0000	Materials & Supplies	125,000	114,029	110,000	110,000	135,779		
A 1621 450 01 Covi	Materials & Supplies - Covid	0	103,943	25,000	15,333	0		
Summary: Maintenance		1,533,039	2,024,998	1,666,121	1,685,224	1,875,313		209,192

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Water Assessment								
A 1950 400 01 0000	Water	33,627	21,224	33,000	28,000	33,000		
Summary: Water Assessment		33,627	21,224	33,000	28,000	33,000		0
Certiorari								
A 1964 400 01 0000	Property Tax Refunds	0	0	98,377	0	100,000	Certiorari settlements	
Summary: Certiorari		0	0	98,377	0	100,000		1,623
Undistributed								
A 9010 800 01 0000	Employee Retirement - NYSLRS					202,210		
A 9030 800 01 0000	Social Security					94,675		
A 9040 800 01 0000	Workers' Compensation					25,623		
A 9050 800 01 0000	Unemployment Insurance					0		
A 9060 800 01 0000	Medical Insurance					440,323		
A 9060 800 01 0003	Retiree Medical Insurance					15,148		
A 9070 800 01 0000	Union Welfare Benefits					32,000		
A 9089 800 01 0000	Other - Health Waivers					6,050		
Summary: Undistributed		0	0	0	0	816,029		816,029
Debt Service								
A 9711 600 01 0000	Construction Bond 2001-2021 Prinicipal	810,000	810,000	0	0	0		
A 9711 700 01 0000	Construction Bond 2001-2021 Interest	40,500	40,500	0	0	0		
A 9711 600 01 0000	Construction Bond 2006-2026 Prinicipal	900,000	900,000	945,000	945,000	990,000		
A 9711 700 01 0000	Construction Bond 2006-2026 Interest	282,750	282,750	236,625	236,625	188,250		
A 9711 600 01 0000	Construction Bond 2020-2040 Prinicipal	1,480,000	1,480,000	1,935,000	1,935,000	1,960,000		
A 9711 700 01 0000	Construction Bond 2020-2040 Interest	1,530,160	1,530,159	976,138	976,138	932,319		
A 9787 600 01 0000	School Buses Principal	42,784	44,704	44,704	44,704	43,396		
A 9787 700 00 0000	School Buses Interest	4,201	0	2,616	2,616	1,308		
A 9789 600 01 0000	EPC Interest 2010-2031	50,519	50,518	199,196	199,196	203,728		
A 9789 600 00 0000	EPC Principal 2010-2031	194,764	194,763	46,087	46,087	41,554		
A 9714 600 01 0000	Tax Certiorari Principal 2018-2038	190,000	190,000	195,000	195,000	200,000		
A 9714 700 01 0000	Tax Certiorari Interest 2018-2038	134,744	134,744	129,044	129,044	123,194		
A 9787 600 01 0001	Installment Purchase Bus 2022	0	0	0	0	106,308		
A 9711 600 01 0001	Construction Bond 2022	0	0	0	0	180,000		
A 9711 700 01 0000	Construction Bond 2022 Interest	0	0	0	0	199,536		
Summary: Debt Service		5,660,422	5,658,138	4,709,410	4,709,410	5,169,593		460,183
Summary: Capital		\$7,984,312	\$8,266,787	\$7,301,028	\$7,172,258	\$8,844,980		1,543,952

PERCENT OF 2021-2022 BUDGET	14.27%
PERCENT OF 2022-2023 BUDGET	16.83%

5/6/2022	Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Instruction - Regular School									
A 2110 120 02 0000	Instr. Salaries - BMPRSS (K-3)	3,355,754	3,390,099	3,372,938	3,404,741	3,415,053			
A 2110 121 02 0000	Instr. Salaries - BMPRSS (4-5)	1,849,932	1,793,231	1,837,474	1,901,668	1,824,085			
A 2110 125 05 0000	Instr Salaries - BBMS (6)	1,165,305	1,047,505	1,168,124	976,175	1,140,273			
A 2110 126 05 0000	Instr Salaries - BBMS (7-8)	2,345,804	2,256,807	2,384,383	2,404,205	2,491,071			
A 2110 130 03 0000	Instr Salaries - BBHS	4,261,136	4,229,120	4,309,613	4,391,440	4,525,461			
A 2110 150 01 0000	Professional Lane Changes					75,000			
A 2110 135 02 0000	Teacher Stipends - BMPRSS	11,813	41,409	36,753	35,353	36,753			
A 2110 135 03 0000	Teacher Stipends - BBMS	40,281	27,409	58,837	30,396	58,837			
A 2110 135 05 0000	Teacher Stipends - BBHS	117,721	65,466	117,721	85,000	117,721			
A 2110 140 02 0000	Substitute Teachers - BMPRSS	160,000	60,245	105,000	75,980	105,000	Based on pre-covid expenditures		
A 2110 140 05 0000	Substitute Teachers - BBMS	80,000	50,005	105,000	74,780	105,000			
A 2110 140 03 0000	Substitute Teachers -BBHS	70,000	94,048	105,000	90,312	105,000			
A 2110 145 02 0000	School Monitors - BMPRSS	124,042	117,242	156,244	87,491	146,592			
A 2110 145 05 0000	School Monitors - BBMS	90,256	95,248	128,850	59,874	118,201			
A 2110 145 03 0000	School Monitors -BBHS	126,888	117,702	113,848	129,923	65,800			
A 2110 160 02 0000	K- Aides - BMPRSS	204,880	191,974	206,030	180,875	206,000			
A 2110 200 02 0000	Equipment - BMPRSS	29,720	29,805	263,485	259,338	9,720	Faculty Room and Main Office furniture		
A 2110 200 02 0010	Equipment - PE	0	0	1,000	1,000	3,000			
A 2110 200 03 0000	Equipment - BBHS	19,096	64,685	19,424	60,664	2,280			
A 2110 200 03 0010	Equipment - BBHS PE	0	0	1,500	1,500	1,500			
A 2110 200 05 0009	Equipment - BBMS General Music				0	1,180			
A 2110 200 05 0011	Equipment - BBMS Technology				0	560			
A 2110 200 05 0000	Equipment - BBMS	15,150	10,025	15,000	51,577	23,138	Sped. Furn., Art equip. baritone sax, cabinets, English Classroom furn.		
A 2110 200 03 0001	Equipment - PE	0	0	1,500	1,486	1,870			
A 2110 400 01 0000	Home/Hospital Instruction	20,000	36,790	20,000	20,000	20,000			
A 2110 400 01 0001	Academic Trips	18,000	400	18,000	13,855	18,000			
A 2110 400 02 0000	Contractual - BMPRSS	9,900	1,805	600	559	9,900			
A 2110 400 02 Covi	Contractual - BMPRSS Covid	0	19,750	0	0	0			
A 2110 400 05 0000	Contractual - BBMS	9,815	5,065	12,175	5,298	18,045	MS programs, Graduation, conferences, advisory program, homeroom comp. events, trips, etc.		
A 2110 400 03 0000	Contractual - BBHS	18,870	31,039	10,450	9,980	10,450			
A 2110 450 01 0000	Spec. Materials & Supplies	500	402	500	477	0			
A 2110 450 02 0000	Materials & Supplies - BMPRSS	166,400	165,703	115,200	120,000	176,200	New Language Arts Curriculum, Teacher kits, consumable supplies		
A 2110 450 02 Covi	Materials & Supplies - BMPRSS Covid	0	13,005	0	0	0			
A 2110 450 02 0010	Materials & Supplies - PE	0	0	2,800	2,431	0			
A 2110 450 03 0000	Materials & Supplies - BBHS	66,153	47,134	10,106	10,106	15,000	Increase cost and quantity of paper supply		
A 2110 450 03 Covi	Materials & Supplies - BBHS Covid	0	3,905	0	0	0			
A 2110 450 03 0005	Materials & Supplies - Foreign Languages	0	0	8,535	8,135	1,764			
A 2110 450 03 0006	Materials & Supplies - Mathematics	0	0	2,000	150	1,000			
A 2110 450 03 0007	Materials & Supplies - Science	0	0	15,569	13,800	15,000			
A 2110 450 03 0008	Materials & Supplies - Social Studies	0	0	2,998	1,997	5,171			
A 2110 450 03 0009	Materials & Supplies - Visual & Perf. Arts	0	0	5,324	12,750	16,653			
A 2110 450 03 0010	Materials & Supplies Phys. Ed.	0	0	1,500	1,234	1,650			
A 2110 450 03 0017	Materials & Supplies Health			0	0	1,710	Consumable supplies to support curriculum		
A 2110 450 05 0000	Materials & Supplies - BBMS	66,410	41,883	38,834	42,700	23,000			
A 2110 450 05 Covi	Materials & Supplies - BBMS Covid	0	2,464	0	0	0			
A 2110 450 05 0001	Materials & Supplies - BBMS English	0	0	0	0	2,600			
A 2110 450 05 0005	Materials & Supplies - BBMS World Langs.	0	28	14,984	14,150	2,000			
A 2110 450 05 0006	Materials & Supplies - BBMS Mathematics	0	0	2,000	1,620	1,300			

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
A 2110 450 05 0007	Materials & Supplies - BBMS Science	0	0	1,325	1,300	1,000		
A 2110 450 05 0008	Materials & Supplies - BBMS Social Studies	0	0	5,000	4,500	2,200		
A 2110 450 05 0009	Materials & Supplies - Visual & Perf. Arts	0	0	12,880	12,630	0		
A 2110 450 05 0009	Materials & Supplies - BBMS Visual Arts	0	0	0	0	7,000		
A 2110 450 05 0010	Materials & Supplies - BBMS Phys. Ed.	0	0	1,500	1,400	1,900		
A 2110 450 05 0011	Materials & Supplies - BBMS Instrumental Musi	0	0		0	4,000		
A 2110 450 05 0012	Materials & Supplies - BBMS Vocal Music	0	0		0	1,700		
A 2110 450 05 0013	Materials & Supplies - BBMS General Music	0	0		0	350		
A 2110 450 05 0014	Materials & Supplies - BBMS Technology	0	0		0	7,840		
A 2110 450 05 0015	Materials & Supplies - BBMS Family & Con. Sci.	0	0		0	7,000		
A 2110 480 01 0000	Textbooks - Spec.	1,500	0		0	0		
A 2110 480 02 0000	Textbooks - BMRSS	31,000	18,528	100,000	98,782	0		
A 2110 480 03 0000	Textbooks - BBHS	9,210	3,274	31,827	27,674	33,659		
A 2110 480 05 0000	Textbooks - BBMS	14,400	1,757	5,000	4,955	3,000	School-wide one read program	
A 2110 480 05 0001	Textbooks - English				0	7,700		
A 2110 480 05 0007	Textbooks - Science				0	1,700		
A 2110 480 05 0005	Textbooks - World Language				0	11,100	Consumable workbooks language classes	
A 2110 480 05 0014	Textbooks - Technology				0	1,680		
A 2110 480 05 0016	Textbooks - Digital Media				0	200		
A 2110 490 01 0000	BOCES Services	35,000	0	35,000	23,117	23,176	Test scoring	
A 2110 490 02 0000	BOCES Elementary Science				5,348	3,904	K-! Sciene 21 BOCES	
A 2110 491 01 0000	BOCES Occupational Ed.	0	0	0	0	90,351	5 placements	
Summary: Instruction - Regular School		14,534,936	14,074,928	14,981,831	14,762,726	15,127,998		146,167
Instruction - Special Education								
A 2250 151 02 0000	Instructional Salaries - BMRSS	1,233,102	1,232,449	1,230,919	1,309,007	1,341,280		
A 2250 151 03 0000	Instructional Salaries - BBHS	721,457	767,897	755,766	777,657	869,584		
A 2250 151 05 0000	Instructional Salaries -BBMS	901,858	959,963	975,645	954,692	991,783		
A 2250 151 01 0000	District OT, PT Therapists					246,947	Recorded salaries	
A 2250 160 02 0000	Non-Instr. Salaries - Aides - BMRSS	979,593	846,471	981,316	856,972	728,522		
A 2250 160 05 0000	Non-Instr. Salaries - Aides - BBMS	102,473	25,206	103,883	47,900	61,137		
A 2250 200 01 0000	Equipment	10,000	12,147	15,000	14,273	15,000		
A 2250 400 01 0000	Contractual Expenditures	82,978	60,811	342,336	325,042	350,706		
A 2250 450 01 0000	Materials & Supplies	19,400	7,845	16,600	13,981	16,600		
A 2250 450 01 Covi	Materials & Supplies - Covid	0	1,714	0	0	0		
A 2250 470 01 0000	Out-of-District Tuition	1,582,312	1,438,738	1,364,193	1,308,652	1,173,333		
A 2250 470 01 0001	Related Services	263,775	188,083	0	0	0		
A 2250 490 01 0000	BOCES Tuition	804,062	594,617	614,233	530,233	621,251		
A 2250 490 01 0001	BOCES Related Services	87,964	92,259	88,801	88,801	143,082		
A 9901 950 01 0000	Transfer to Special Aid Fund	39,020	21,420	39,000	35,000	39,000	20% summer program costs	
Summary: Instruction - Special Education		6,827,994	6,249,620	6,527,692	6,262,210	6,598,225		70,533

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Library and Audio-Visual								
A 2610 150 02 0000	Instructional Salaries - BMRSS	142,311	143,198	144,090	143,735	145,531		
A 2610 150 03 0000	Instructional Salaries - BBMHS	67,713	67,713	71,023	77,746	81,616		
A 2610 160 03 0000	Non-Instr. Salaries - BBMHS	35,819	26,979	36,125	42,672	51,451		
A 2610 200 02 0000	Equipment BMRSS	0	0	0	0	15,000	Shelving, circulation desk, tables	
A 2610 200 03 0000	Equipment - BBMHS	800	0	20,000	18,237	15,000	replacement furniture, shelving	
A 2610 400 03 0001	Contractual - BBMHS	500	0	500	0	500		
A 2610 450 02 0000	Materials & Supplies - BMRSS	1,000	60	1,000	0	1,000		
A 2610 450 03 0000	Materials & Supplies - BBMHS	7,500	1,257	7,500	2,500	3,500		
A 2610 460 02 0000	Library Books - BMRSS	6,000	0	1,000	0	3,000		
A 2610 460 03 0000	Library Books - BBMHS	6,000	1,325	3,000	2,999	4,000		
A 2610 465 02 0000	Periodicals BMRSS				0	1,200		
A 2610 465 03 0000	Periodicals BBMHS				0	1,500		
A 2610 490 01 0000	BOCES Services	38,913	22,620	43,700	79,625	65,450		
Summary: Library and Audio-Visual		306,556	263,153	327,938	367,514	388,748		60,810
Computer Assisted Instruction								
A 2630 150 01 0000	Technology Admin & Instruction	79,810	81,406	329,586	332,852	351,285		
A 2630 160 01 0000	Non-Instr Salaries	86,127	88,067	88,862	88,862	158,914	Recoding of personnel	
A 2630 160 02 0000	Non-Instr Salaries - BMRSS	62,721	63,449	66,448	67,041	68,324		
A 2630 161 01 0000	Clerical Overtime	0	470		500	1,500		
A 2630 200 01 0000	Equipment - DW	151,600	137,415	157,102	212,340	0		
A 2630 200 02 0000	Equipment - BMRSS	0	0	0	0	14,446		
A 2630 200 03 0000	Equipment - BBHS	0	0	0	0	81,506	Auditorium speakers, misc. cameras speakers	
A 2630 200 05 0000	Equipment - BBMS	0	0	0	0	25,096	Scanners, cafeteria projector, monitors music lab, interlogic, STEAM program	
A 2630 400 01 0000	Contractual Expenditures	159,500	150,140	159,830	176,539	132,659	Managed print services, installation fees, Fab lab machine training	
A 2630 450 01 0000	Materials & Supplies - DO	36,000	40,626	8,210	9,210	3,000		
A 2630 450 02 0000	Materials & Supplies -BMRSS	0	0	0	0	5,946		
A 2630 450 03 0000	Materials & Supplies - BBHS	0	0	0	0	33,760	Fab Lab (STEAM), 3D printer supplies, plastics	
A 2630 450 05 0000	Materials & Supplies - BBMS	0	0	0	0	7,078		
A 2630 460 01 0000	State Aid Comp. Software	128,900	112,688	175,854	174,854	114,393		
A 2630 460 01 COVI	Software - Covid	0	30,130	0	0	0		
A2630 490 01 0000	BOCES Services	756,000	810,102	1,026,584	1,146,016	1,343,466	Includes 4 IPAs New:Core switches, 1:1 devices, desktop replacements	
A 2630 490 01 COVI	BOCES - COVID	0	9,566	0	0	0		
Summary: Computer Assisted Instruction		1,460,658	1,524,059	2,012,476	2,208,214	2,341,373		328,897
Guidance Services								
A 2810 151 02 0000	Counselors - BMRSS	144,623	144,623	146,431	146,178	147,896		
A 2810 151 03 0000	Counselors - BBHS	542,684	535,974	547,042	549,681	565,246		
A 2810 151 05 0000	Counselors - BBMS	274,246	279,254	281,754	241,749	247,924		
A 2810 160 03 0000	Non-Instr. Salaries - BBHS	79,526	58,422	81,083	50,982	52,948		
A 2810 200 03 0000	Equipment	500	0	500	0	500		
A 2810 400 03 0000	Contractual Expenditures	5,000	240	5,000	1,035	2,725		
A 2810 450 03 0000	Materials & Supplies	2,000	456	2,000	0	1,000		
A 2810 450 03 0001	Guidance Reference Books	1,750	0	1,000	360	500		
Summary: Guidance Services		1,050,329	1,018,970	1,064,810	989,985	1,018,739		-46,071

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Health Services								
A 2815 160 02 0000	Nurses Salaries - BMPRSS	110,607	82,864	108,231	88,476	86,288		
A 2815 160 03 0000	Nurses Salaries - BBMHS	65,565	65,227	64,413	65,572	68,797		
A 2815 160 01 0000	Nurses Salaries - Floater 1.25 FTE	52,000	36,880	54,000	25,004	85,000		
A 2815 165 01 Covi	Covid Coordinator	0	0	0	16,000	0		
A 2815 161 02 0000	Nurses Overtime	0	0	5,000	0	0		
A 2815 161 03 0000	Nurses Overtime	7,500	3,743	5,000	3,941	2,000		
A 2815 161 05 0000	Nurses Overtime	7,500	1,148	5,000	0	0		
A 2815 200 02 0000	Equipment - BMPRSS	300	0	300	0	0		
A 2815 200 03 0000	Equipment - BBMHS	1,910	0	1,910	0	500		
A 2815 400 01 0000	Contractual Services	22,000	2,910	15,000	25,000	25,000		
A 2815 400 01 0001	Contractual Private & Parochial Schools	65,000	59,189	65,000	60,000	65,000		
A 2815 400 01 0002	Contractual - Substitute Services	20,000	5,605	20,000	32,000	1,000		
A 2815 450 02 0000	Materials & Supplies - BMPRSS	4,000	498	4,000	0	1,000		
A 2815 450 03 0000	Materials & Supplies - BBMHS	2,500	1,153	2,500	799	2,000		
Summary: Health Services		358,882	259,218	350,354	316,792	336,585		-13,769
Psychological Services								
A 2820 150 02 0000	Professional Salaries	203,599	185,916	204,613	192,835	252,736		
A 2820 150 03 0000	Professional Salaries	94,661	86,331	95,720	86,365	144,295		
Summary: Psychological Services		298,260	272,247	300,333	279,200	397,031		96,698
Social Work Services								
A 2825 150 05 0000	Professional Salaries	91,229	91,443	96,074	100,618	204,965	New MHS Social worker	
Summary: Social Work S		91,229	91,443	96,074	100,618	204,965		108,891
Co-Curricular Activities								
A 2850 160 02 0000	Advisor Stipends - BMPRSS	25,600	1,400	25,596	24,000	37,165		
A 2850 160 03 0000	Advisor Stipends - BBHS	126,295	114,607	126,373	126,373	128,739		
A 2850 160 05 0000	Advisor Stipends - BBMS	40,968	26,157	39,391	33,391	44,704	Middle level after school & evening events	
A 2850 161 02 0000	Chaperone Stipends	10,000	0	10,000	10,000	10,000		
A 2850 161 03 0000	Chaperone Stipends	25,000	2,307	25,000	24,231	72,000	Resuming to pre-covid level	
A 2850 161 05 0000	Chaperone Stipends	10,000	0	10,000	9,458	10,755		
A 2850 400 02 0000	Contractual Expenditures	3,500	3,486	3,500	3,000	3,500		
A 2850 400 03 0000	Contractual Expenditures	36,275	8,860	32,000	29,500	35,700		
A 2850 400 05 0000	Contractual Expenditures	5,000	0	5,000	3,500	5,000	Includes Destination Imagination Fee	
A 2850 400 02 0000	Materials & Supplies	500	0	500	200	500		
A 2850 450 03 0000	Materials & Supplies	0	0	500	450	18,000		
A 2850 450 05 0000	Materials & Supplies	0	0	500	225	250		
Summary: Co-Curricular Activities		283,138	156,816	278,360	264,328	366,313		87,953

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Interscholastic Athletics								
A 2855 150 01 0000	Administrator Salary	0	0	170,428	118,063	145,000		
A 2855 160 01 0000	Clerical - Athletics	0	0	0	52,320	55,381		
A 2855 160 05 0000	Coaches Salaries - BBHS	246,838	205,536	246,838	246,838	251,647	Return to pre-covid levels	
A 2855 160 03 0001	Coaches Salaries - BBMS	72,785	25,232	72,785	72,785	72,785		
A 2855 161 03 0000	Chaperone Stipends - BBHS	36,000	33,390	36,000	36,000	38,000		
A 2855 161 05 0000	Chaperone Stipends - BBMS	12,000	5,009	12,000	10,397	13,000		
A 2855 200 01 0000	Equipment	10,615	10,382	11,040	14,040	11,740		
A 2855 200 01 0001	Equipment Reconditioning	13,500	2,925	11,500	11,500	11,500		
A 2855 200 01 COVI	Equipment - Covid	0	3,024	0	0	0		
A 2855 400 01 0000	Contractual Expenditures	63,900	37,120	55,400	54,700	71,600		
A 2855 400 01 0001	Contractual Mergers	19,655	5,359	9,289	9,289	9,289		
A 2855 400 01 0002	Contractual Dues	15,750	4,020	10,100	10,100	10,600		
A 2855 400 01 0004	Contractual - Staff Development	19,000	14,296	0	0	0		
A 2855 400 01 0003	Contractual Uniforms	600	0	22,200	22,200	12,200		
A 2855 450 01 0000	Materials & Supplies	27,044	23,957	21,368	21,368	24,368		
A 2855 490 01 0000	BOCES Services	78,102	49,085	71,071	71,071	78,600		
Summary: Interscholastic Athletics		615,789	419,335	750,019	750,671	805,710		55,691
Transportation								
A 5510 160 01 0000	Salaries - Bus Drivers	419,699	425,157	493,848	448,522	490,124		
A 5510 161 01 0000	Bus Drivers - Overtime	67,500	22,725	67,500	56,575	67,500		
A 5510 200 01 0000	Equipment	9,500	1,433	7,750	0	7,750		
A 5510 400 01 0000	Contractual Expenditures	43,279	44,440	48,825	28,075	48,825		
A 5510 450 01 0000	Fuel, Materials, Supplies	30,000	19,295	30,000	21,000	40,000		
A 5510 490 01 0000	BOCES Services	85,000	59,499	80,000	80,000	80,000	Repair & Maintenance, Certification	
Summary: District Transportation		654,978	572,549	727,923	634,172	734,199	0	55,691
Garage								
A 5530 400 01 0000	Contractual Expenditures	19,950	21,056	21,750	21,645	22,000	Insurance, heating oil	
Summary: Garage Building		19,950	21,056	21,750	21,645	22,000	0	111,382
Contract Transportation								
A 5540 400 01 0000	Contract Transportation	881,831	729,145	891,666	761,422	891,666		
A 5540 400 01 0001	Contract Transportation - Sports	5,000	77	14,000	181	25,000	based on pre-covid history	
Summary: Contract Transportation		886,831	729,222	905,666	761,603	916,666		11,000
Civic Activities								
A 8060 400 01 0000		1,000	0	0	0	0		
Summary: Civic Activities		1,000	0	0	0	0		

Code	Account	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Anticipated	2022-23 Budget	Detail	Difference from previous budget
Undistributed								
A 9010 800 01 0000	Employee Retirement - NYSLRS	575,685	521,567	605,000	579,600	86,088		
A 9020 800 01 0000	Teacher Retirement - NYSTRS	2,020,397	1,939,403	2,042,072	1,981,825	2,090,340		
A 9030 800 01 0000	Social Security	1,924,013	1,840,990	2,020,177	2,005,533	1,840,311		
A 9040 800 01 0000	Workers' Compensation	154,750	154,517	162,761	156,364	117,000		
A 9050 800 01 0000	Unemployment Insurance	25,000	0	50,000	0	50,000		
A 9060 800 01 0000	Medical Insurance	4,802,247	4,308,594	4,973,600	4,660,885	3,559,883		
A 9060 800 01 0003	Retiree Medical Insurance	0	310,211	195,000	282,800	255,558		
A 9070 800 01 0000	Union Welfare Benefits	361,600	352,000	358,400	358,400	326,400		
A 9089 800 01 0000	Other - Health Waivers	426,553	403,426	424,388	385,000	335,741		
Summary: Undistributed		10,290,245	9,830,709	10,831,398	10,410,407	8,661,321		-1,000,689
Summary: Program		37,781,525	35,561,466	39,313,299	38,130,085	37,919,873		
Budget Total		\$50,456,017	\$48,637,560	\$51,169,419	\$49,763,002	\$52,567,594		
PERCENT OF 2021-2022 BUDGET		76.83%						
PERCENT OF 2022-2023 BUDGET		72.14%						

2021-2022 Budget:	51,169,419
2021-2022 Anticipated Expenditures:	49,763,002
2022-2023 Budget:	52,567,594
Difference Between 2021-2022 Budget and 2022-2023 Budget:	1,398,175

PERSONNEL SUMMARY & ENROLLMENT HISTORY 2022-2023

PERSONNEL SUMMARY

The 2022-2023 includes all current staffing as well as the addition of a MHS social worker, 1 full-time maintenance mechanic, 1 monitor and 2 night cleaners. The projected staffing changes are delineated below.

	2021-2022	2022-2023
Instructional	145	146
School-Related Personnel	62	63
Administrative Personnel	13	13
Managerial/Confidential	3	3
Part-time	57	59

ENROLLMENT HISTORY

Based on projections as of today, the 2022-2023 in-district K-12 overall enrollment is expected to decrease by 27 students from 1,333 to an estimated 1,306, or 2.0%. At BMPRSS the K-5 enrollment is expected to decrease by 14 students to 578. At the MS we are expecting 313 students, an increase of 3. At the HS we are expecting 415 students, a decrease of 16.

Grade	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Projected 2022-2023
K	80	100	89	98	95	97
1	107	81	102	93	98	78
2	113	109	81	108	93	92
3	113	115	111	77	108	95
4	101	116	119	107	77	111
5	112	101	114	109	107	73
Ridge Street	626	622	606	592	578	546
6	103	114	99	109	105	106
7	122	101	108	95	106	104
8	95	126	97	106	99	106
Middle School	320	341	304	310	310	306
9	121	100	120	95	102	98
10	128	125	98	120	96	102
11	121	126	124	94	116	96
12	125	123	124	122	94	116
High School	495	474	466	431	408	412
Self-contained			7			7
Total	1441	1437	1383	1333	1306	1271

Salaries							
Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Anticipated	2022-2023 Budget	Budget to Budget \$	% Difference
Administration	\$2,452,209	\$2,320,009	\$2,427,584	\$2,179,954	\$2,429,002	\$1,418	0.06%
Treasurer	\$115,000	\$120,000	\$121,000	\$124,165	\$125,000	\$4,000	3.31%
Instructional Staff	\$16,915,762	\$17,427,215	\$18,164,506	\$18,279,688	\$19,275,342	\$1,110,836	6.12%
Clerical Staff	\$1,129,012	\$1,148,507	\$1,216,613	\$1,220,320	\$1,253,671	\$37,058	3.05%
Custodians	\$753,928	\$785,142	\$863,975	\$850,757	\$951,975	\$88,000	10.19%
Bus Drivers	\$446,987	\$447,882	\$561,348	\$498,323	\$557,624	-\$3,724	-0.66%
Night Cleaners	\$222,399	\$166,223	\$225,236	\$196,176	\$294,347	\$69,111	30.68%
Nurses	\$185,696	\$189,862	\$241,644	\$206,296	\$242,085	\$441	0.18%
Teacher Aides	\$998,300	\$1,063,651	\$1,291,229	\$851,882	\$995,659	-\$295,570	-22.89%
Monitors	303925	\$330,192	\$398,342	\$309,694	\$330,593	-\$67,749	-17.01%
Videographer	\$41,810	\$36,991	\$46,097	\$46,097	\$62,345	\$16,248	35.25%
Substitute Teachers	\$260,750	\$204,297	\$315,000	\$211,072	\$315,000	\$0	0.00%
Total Salaries	\$23,825,778	\$24,239,971	\$25,872,574	\$24,974,424	\$26,832,643	\$960,069	3.71%

Employee Benefits							
Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Anticipated	2022-2023 Budget	Budget to Budget \$	% Difference
NYS Employees' Retirement	\$484,289	\$521,568	\$605,000	\$578,922	\$444,104	-\$160,896	-26.59%
NYS Teachers' Retirement	\$1,759,156	\$1,939,403	\$2,042,072	\$1,979,934	\$2,275,621	\$233,549	11.44%
Social Security	\$1,782,772	\$1,840,990	\$2,020,177	\$2,002,920	\$2,130,280	\$110,103	5.45%
Health Insurance & Medicare Reimburs. Medicare Reimbursement	\$4,884,553	\$4,712,020 \$310,211	\$5,397,988 \$195,000	\$5,135,027 \$269,069	\$4,856,394 \$350,618	-\$541,594 \$155,618	-10.03% 79.80%
Workers' Compensation	\$152,919	\$154,517	\$162,761	\$154,517	\$159,583	-\$3,178	-1.95%
Union Welfare Benefits	\$336,350	\$352,000	\$358,400	\$368,400	\$394,391	\$35,991	10.04%
Unemployment Insurance	\$47,629	\$0	\$50,000	\$9,600	\$50,000	\$0	0.00%
Retirement Incentive	\$31,500	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$9,479,168	\$9,830,709	\$10,831,398	\$10,498,389	\$10,660,991	-\$170,407	-1.57%

APPENDICES

Appendix Number and Description:

1. Five-year Debt Service Schedule
2. 2022-2023 Real Property Tax Levy Cap Worksheet
3. 2022-2023 Property Tax Report Card
4. 2022-2023 Administrative Compensation Information
5. Local Government Exemption Impact Report
6. 2022-2023 School District Budget Notice (Also in Newsletter)
7. The NYS District Report Card and Fiscal Accountability Supplement can be found at <https://data.nysed.gov>
8. Glossary of School Finance and Budget Terms

Debt Service 2021-2026							
Bond	Interest		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Construction Bond 2006-2026 \$17,335,000	5%	Principal Interest	\$945,000 \$236,625	\$990,000 \$188,250	\$1,040,000 \$137,500	\$1,090,000 \$84,250	\$1,140,000 \$28,500
Construction Bond 2020-2040 \$44,665,000	2.34%	Principal Interest	\$1,935,000 \$973,138	\$1,960,000 \$932,319	\$1,990,000 \$887,881	\$2,030,000 \$842,769	\$2,050,000 \$796,982
Construction Bond 2023-2042 \$6,000,000	2.42%	Principal Interest	\$0 \$0	\$180,000 \$199,536	\$190,000 \$191,650	\$200,000 \$182,150	\$210,000 \$172,150
Tax Certiorari 2018-2038 \$4,752,354	3.00%	Principal Interest	\$195,000 129,044	\$200,000 \$123,194	\$205,000 \$117,194	\$210,000 \$111,044	\$215,000 \$106,744
Energy Perf. Contract 2015-2031 \$3,070,767	2.26%	Principal Interest	\$199,195 \$46,086	\$203,728 \$41,553	\$208,364 \$36,917	\$213,106 \$32,176	\$217,956 \$27,326
School Buses IPA	0.99%	Principal Interest	\$42,969 \$1,735	\$43,394 \$1,308	\$43,828 \$876	\$44,264 \$440	\$0 \$0
School Buses 2022-2027 \$239,152	4%	Principal Interest	\$0 \$0	\$47,830 \$0	\$45,006 \$6,834	\$46,838 \$5,002	\$48,746 \$3,092
Summary: Debt Service			\$4,703,792	\$5,111,112	\$5,101,050	\$5,092,039	\$5,016,496

Real Property Tax Levy Cap	2022-2023
-----------------------------------	------------------

Total Levy Limit Before Adjustments/Exclusions

Tax Levy FYE 2021-22	\$44,042,253
X Tax Base Growth Factor	1.0076
=	\$44,376,974
Less: PILOTs Receivable FYE 6/30/2022	\$0
Tort Exclusion Amount Claimed in FYE 6/30/2022	\$0
Capital Levy for FYE 6/30/22	\$3,693,657
= Adjusted Prior Year Levy	\$40,683,317
X Allowable Levy Growth Factor	1.02%
Less: Pilots & Torts Receivable	\$0
Carry over	\$0

Total Levy Limit Before Adjustments/Exclusions	\$41,496,983
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Exclusions

Tax Levy Necessary for Expenditures from Tort Orders/Judgments Over 5%	\$0
Capital Levy for FYE 6/30/2023	\$4,312,591
Pension Rate Expenditures caused by an ECR growth rate of Greater than 2%	
Teachers Retirement System	\$0
Employee Retirement System	\$0

Total Exclusions	\$4,312,591
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Tax Levy Limit Adjusted for Transfers Plus Exclusions	\$45,809,574
Total Tax Cap Reserve Amount to Reduce 2020 Levy	\$0
2022-23 Proposed Levy, Net of Reserve	\$45,809,574
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$0

Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
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 Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets.			
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 incurred.			
Tax Certiorari	TAX CERTIORARI	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 the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	EBALR	For the payment of accrued 'employee benefits' due to employees upon termination of service.	299,788	299,788	To pay Employee separation payments
Retirement Contribution	ERS RESERVE	To fund employer retirement contributions to the State and Local Employees' Retirement System.	139,095	189,095	None
Other Reserve	TRS RERSERVE	To fund employer retirement contributions to the Teachers' Retirement System.	0	200,000	None

2022-23 Property Tax Report Card

000000 - Blind Brook-Rye UFSD

Contact Person: Laurie Baum

Telephone Number: (914) 937-3600 x1003

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not Including Separate Propositions	51,169,419	52,567,594
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	44,042,253	45,809,574
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	44,042,253	45,809,574
F. Permissible Exclusions to the School Tax Levy Limit	3,693,657	4,312,591
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	40,696,292	41,496,983
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	40,348,596	41,196,983
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	347,696	0
Public School Enrollment	1,336	1,340
Consumer Price Index		4.70%

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 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	549,690	829,435
Assigned Appropriated Fund Balance	2,782,033	1,797,841
Adjusted Unrestricted Fund Balance	2,870,274	2,102,704
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	5.61%	4.00%

School Administrator Salary Disclosure Form**2022-2023 Threshold = \$150,000**

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2022-2023.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

*The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.*

Salaries in the Budget for the 2022-2023 School Year.

Sections 1608 and 1716 of the Education Law

Title	Salary	Employee Benefits	Other Remuneration
Superintendent of Schools	\$250,000	\$68,142	\$4,090
Associate, Assistant and Deputy Superintendents			
Asst. Supt. For Curriculum, Instruction & Assessments	\$242,392	\$67,205	
Asst. Supt for Finance & Facilities	\$235,000	\$66,294	\$1,000
Other Supervisory and Administrative Employees Scheduled to Receive \$150,000 or More in Salary			
HS Principal	\$188,006		
MS Principal	\$182,580		
Elementary Principal	\$195,595		
HS Asst. Principal	\$180,505		
PPS Director	\$217,080		
IT Director	\$169,703		

Assessor's Report - 2021 - Prior Year File S495

Exemption Impact Report

RPS221/V04/L001
Date/Time - 4/5/2022
12:43:29

School District Summary				Total Assessed	
Equalized Total Assessed Value			2,638,115,052	Value	2,638,115,052
School District - 554805		Blind			
Brook					
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12150	NYS EMPLOYEES RETIREMENT SYSTE	RPTL 404(2)	3	13,393,300	0.51
13100	CO - GENERALLY	RPTL 406(1)	12	134,929,820	5.11
13500	TOWN - GENERALLY	RPTL 406(1)	1	14,189,000	0.54
13650	VG - GENERALLY	RPTL 406(1)	15	15,330,000	0.58
13800	SCHOOL DISTRICT	RPTL 408	2	45,411,300	1.72
13850	BOCES	RPTL 408	1	5,606,500	0.21
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	5,261,100	0.20
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	14,001,700	0.53
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	81,100	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	83	4,482,000	0.17
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	11	594,000	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	38	3,405,250	0.13
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	450,000	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	10	1,471,895	0.06
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	301,855	0.01
41400	CLERGY	RPTL 460	1	1,500	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	18	5,609,955	0.21
41834	ENHANCED STAR	RPTL 425	121	24,974,400	0.95
41854	BASIC STAR 1999-2000	RPTL 425	466	40,812,280	1.55
Total Exemptions Exclusive of System Exemptions:			793	330,306,955	12.52
Total System Exemptions:			0	0	0.00
Totals:			793	330,306,955	12.52

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments

Amount, if any, attributable to payments in lieu of taxes: 0

SCHOOL DISTRICT BUDGET NOTICE

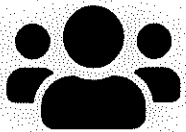
Overall Budget Proposal	Budget Adopted For the 2020-2021 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	50,456,017	51,169,419	51,169,419
Increase/Decrease for the 2021-22 School Year		713,402	713,402
Percentage Increase/Decrease in Proposed Budget		1.41%	1.41%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	44,042,253	44,042,253	
B. Levy to Support Library Debt, if Applicable	0	0	
C. Levy for Non-Excludable Propositions, if Applicable **	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	44,042,253	44,042,253	44,042,253
F. Total Permissible Exclusions	4,276,462	3,693,657	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	39,765,791	40,696,292	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	39,765,791	40,348,596	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	-	347,696	
Administrative Component	4,723,283	5,274,315	5,274,315
Program Component	37,782,049	38,138,198	38,138,198
Capital Component	7,903,701	7,756,906	7,756,906
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>The 2021-2022 budget presented is at the contingent level. In the event the budget is defeated, no additional reductions are necessary.</p>			
BASIC STAR EXEMPTION		1,360	
1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p>			
Description	Amount		
N/A	0		
<p>The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Blind Brook Rye Union Free School District, Westchester County, New York, will be held at Blind Brook Ridge Street school in said district on Tuesday, May 18, 2021 between the hours of 7:00am and 9:00pm, prevailing time in the Blind Brook Ridge Street school, at which time the polls will be opened to vote by voting ballot or machine. Last year the District was <i>required</i> by executive order to provide absentee voting only due to the COVID-19 pandemic. This year, executive order 202.81 requires "the potential for contraction of the virus that causes COVID-19 as</p>			

BLIND BROOK-RYE UFSD AT A GLANCE

2019-20

Glossa

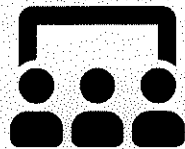
TOTAL K-12 PUBLIC SCHOOL STUDENTS



1,364

More Enrollment
Details

AVERAGE CLASS SIZE



SCHOOL CLIMATE



ACCOUNTABILITY STATUS



**GOOD
STANDING**

More Information

FINANCIAL TRANSPARENCY



4-YEAR GRADUATION RATE



99%

More Information

SUPERINTENDENT: COLIN BYRNE

Google Maps Platform rejected your request. Invalid request.
Unexpected parameter 'safe'.

**LEGAL NAME: BLIND BROOK-RYE
UNION FREE SCHOOL DISTRICT**

BEDS CODE: 661905020000

INSTITUTION ID: 800000034947

PHONE: (914) 937-3600

WEBSITE: WWW.BLINDBROOK.ORG

BLIND BROOK-RYE UFSD DATA

2020-21 2019-20 Archive



STUDENT DATA



Enrollment Data

3-8 ELA Assessment Data

3-8 Math Assessment Data

English Language Learners Data

SCHOOL DATA



School Report Card

High School Graduation Rate

High School Graduation Pathways Data

Financial Transparency Report

AP & IB Report

SCHOOLS IN BLIND BROOK-RYE UFSD

BLIND BROOK HIGH SCHOOL

BLIND BROOK-RYE MIDDLE
SCHOOL

BRUNO M PONTERIO RIDGE
STREET SCHOO

BLIND BROOK-RYE UFSD

2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

Business Rules

Economic and Student Characteristics

P-12 ENROLLMENT



1,329

NEEDS RESOURCE CATEGORY



Low Need

DISTRICT ABILITY TO RAISE LOCAL FUNDS IS



significantly more
than the average
district in the
state

STUDENT NEEDS ARE



significantly less
than the state
average

Comparison: How do per pupil expenditures compare?

THIS SCHOOL



N/A

**DISTRICT OR
DISTRICT OF
LOCATION**



\$22,485.53

COUNTY AVERAGE



\$26,194.71

**STATEWIDE
AVERAGE**



\$23,470.91

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories**BLIND BROOK-RYE UFSD**

» A. Instruction (A1 + A2 + A3 + A4)

\$12,176.39

» B. Administration (B1 + B2 + B3)

\$1,902.17

» C. All Other Spending (C1 + C2 + C3)

\$2,457.03

D. Total School Level (A + B + C)

\$16,535.59

» E. Central Instruction (E1 + E2 + E3 + E4)

\$764.27

» F. Central Administration (F1 + F2 + F3)

\$2,295.67

» G. All Other Central Spending (G1 + G2 + G3)

\$2,890.00

H. Total Central Costs

\$5,949.94

I. Total Spending (D + H)

\$22,485.53

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	BLIND BROOK-RYE UFSD
J. Total School Level Local/State Spending	\$16,535.59
» K. Total School Level Federal Spending	\$0.00
L. Total Central Level Local/State Spending	\$5,949.94
M. Total Central Level Federal Spending	\$0.00
N. Total Spending (J + K + L + M)	\$22,485.53

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

‘Other Exclusions’ include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	BLIND BROOK-RYE UFSD
1. Transportation	\$1,528,654.29
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,692,178.04
4. Debt Service	\$5,658,138.01
5. Other	\$27,113.46
Percent Excluded from Total	23%
Total Expenditures	\$38,789,346.70

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BLIND BROOK-RYE UFSD - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (58.87 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	811	10	1.2%
American Indian or Alaska Native	4	—	—
Asian or Native Hawaiian/Other Pacific Islander	69	0	0%
Black or African American	9	—	—
Hispanic or Latino	75	2	2.7%
Multiracial	58	2	3.4%
White	596	6	1%
English Language Learners	24	—	—
Students with Disabilities	98	4	4.1%
Economically Disadvantaged	5	—	—

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Hispanic or Latino	Good Standing
White	Good Standing
Students with Disabilities	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	126	125	99.2%
	5-Year	122	122	100%
	6-Year	123	123	100%
American Indian or Alaska Native	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	8	—	—
	5-Year	12	—	—
	6-Year	14	—	—
Black or African American	4-Year	1	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Hispanic or Latino	4-Year	16	—	—
	5-Year	9	—	—
	6-Year	7	—	—
Multiracial	4-Year	3	—	—
	5-Year	2	—	—
	6-Year	0	—	—
White	4-Year	112	112	100%
	5-Year	108	108	100%
	6-Year	114	114	100%
English Language Learners	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Students with Disabilities	4-Year	35*	34	97.1%
	5-Year	35*	35	100%
	6-Year	31*	30	96.8%
Economically Disadvantaged	4-Year	3	—	—
	5-Year	3	—	—
	6-Year	4	—	—

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

SECONDARY CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	433	11	2.5%
Asian or Native Hawaiian/Other Pacific Islander	27	—	—
Black or African American	2	—	—
Hispanic or Latino	21	—	—
Multiracial	29	—	—
White	354	10	2.8%
English Language Learners	2	—	—
Students with Disabilities	48	3	6.3%

EXPENDITURES PER PUPIL (2020-21)

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	1,329	\$0	\$0	\$29,883,263	\$22,486	\$29,883,263	\$22,486
Statewide	2,531,787	\$4,030,706,303	\$1,592	\$55,385,642,661	\$21,876	\$59,416,348,964	\$23,468

STAFF QUALIFICATIONS (2020-21)**INEXPERIENCED TEACHERS AND PRINCIPALS**

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	120	11	9%	3	1	33%
STATEWIDE	211,325	38,610	18%	4,638	1,076	23%
STATEWIDE HIGH-POVERTY SCHOOLS	47,841	14,204	30%	1,088	210	19%
STATEWIDE LOW-POVERTY SCHOOLS	66,967	7,848	12%	1,188	255	21%

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	117	0	0%
STATEWIDE	200,953	17,511	9%
STATEWIDE HIGH-POVERTY SCHOOLS	43,817	7,705	18%
STATEWIDE LOW-POVERTY SCHOOLS	63,959	1,132	2%

TOTAL COHORT GRADUATION RATE (2020-21)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	126	123	98%	0	0%	123	98%	0	0%	2	2%	0	0%	0	0%	1	1%
Female	76	74	97%	0	0%	74	97%	0	0%	1	1%	0	0%	0	0%	1	1%
Male	50	49	98%	0	0%	49	98%	0	0%	1	2%	0	0%	0	0%	0	0%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	10	10	100%	0	0%	10	100%	0	0%	0	0%	0	0%	0	0%	0	0%
Black or African American	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
White	108	105	97%	0	0%	105	97%	0	0%	2	2%	0	0%	0	0%	1	1%
Multiracial	5	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General Education Students	107	106	99%	0	0%	106	99%	0	0%	0	0%	0	0%	0	0%	1	1%
Students with Disabilities	19	17	89%	0	0%	17	89%	0	0%	2	11%	0	0%	0	0%	0	0%
English Language Learner	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	126	123	98%	0	0%	123	98%	0	0%	2	2%	0	0%	0	0%	1	1%
Economically Disadvantaged	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Economically Disadvantaged	125	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	126	123	98%	0	0%	123	98%	0	0%	2	2%	0	0%	0	0%	1	1%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parent Not in Armed Forces	126	123	98%	0	0%	123	98%	0	0%	2	2%	0	0%	0	0%	1	1%
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	126	123	98%	0	0%	123	98%	0	0%	2	2%	0	0%	0	0%	1	1%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	126	123	98%	0	0%	123	98%	0	0%	2	2%	0	0%	0	0%	1	1%

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Student Demographics

Enrollment	BLIND BROOK-RYE UFSD
All Students	1,329
Economically Disadvantaged	0%
Students with Disabilities	11%
English Language Learners	1%

» Race/Ethnicity

Staffing Profile	BLIND BROOK-RYE UFSD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	9%
Teachers with 4-20 Years of Experience %	62%
Teachers with 21+ Years of Experience %	29%

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Hispanic or Latino	Good Standing
White	Good Standing
Students with Disabilities	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
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	5-Year	0	—	—
	6-Year	0	—	—
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	5-Year	12	—	—
	6-Year	14	—	—
Black or African American	4-Year	1	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Hispanic or Latino	4-Year	16	—	—
	5-Year	9	—	—
	6-Year	7	—	—
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White	4-Year	112	112	100%
	5-Year	108	108	100%
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	5-Year	0	—	—
	6-Year	0	—	—
Students with Disabilities	4-Year	35*	34	97.1%
	5-Year	35*	35	100%
	6-Year	31*	30	96.8%
Economically Disadvantaged	4-Year	3	—	—

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
	5-Year	3	—	—
	6-Year	4	—	—

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

EXPENDITURES PER PUPIL (2020-21)

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	1,329	\$0	\$0	\$29,883,263	\$22,486	\$29,883,263	\$22,486
Statewide	2,531,787	\$4,030,706,303	\$1,592	\$55,385,642,661	\$21,876	\$59,416,348,964	\$23,468

STAFF QUALIFICATIONS (2020-21)

INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	120	11	9%	3	1	33%
STATEWIDE	211,325	38,610	18%	4,638	1,076	23%
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STATEWIDE LOW-POVERTY SCHOOLS	66,967	7,848	12%	1,188	255	21%

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	117	0	0%
STATEWIDE	200,953	17,511	9%
STATEWIDE HIGH-POVERTY SCHOOLS	43,817	7,705	18%
STATEWIDE LOW-POVERTY SCHOOLS	63,959	1,132	2%

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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 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.

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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.

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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 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.