



2021-2022 PROPOSED DRAFT 1

MARCH 2, 2021



BLIND BROOK-RYE UFSD



2021-2022 Budget Process

- Started the process in November
- Building & Department Leaders reviewed needs for upcoming year
- 2 Budget Presentations held
 - Support Services
 - Instructional
- Future Meetings
 - Tonight – Draft 1
 - March 16th – Draft 2
 - March 30th – Draft 3 (if needed)
 - April 6th – Budget Adoption
 - May 18th – Annual Budget Vote



Budget Objectives & Assumptions

- Objectives
 - Meet the needs of our students
 - Support the goals of the Board
 - Plan for a sustainable future
 - Provide educational opportunities
 - Stay under the tax cap

- Assumptions
 - Return to full in person learning
 - Maintain current programs
 - Steady Enrollment



Challenges

- Tax Cap Calculation Method
- Appropriated/Unappropriated Fund Balance
- State Aid
 - Based of Projections
 - Low - accounts for only 6% of revenue
- Decline in Interest Rates
- Use of Facilities Fees
- Increase in Employee Benefits Rates
- Contractual Salary Obligations – Outstanding Contract Negotiations
- COVID
 - Additional Costs for PPE & Staffing
 - Additional Instructional needs for students
 - Class Sizes



Tax Cap Option 1

Tax Levy Current Year (20-21)	44,042,253
Tax Base Growth Factor (provided by OSC)	1.0099
Capital Levy Exclusions (20-21)	4,276,462
Allowable Levy Growth Factor	1.0123
Levy Limit Before Adjustments	40,696,292
Capital Levy Exclusions (21-22)	3,693,657
Levy Limit Plus Exclusions	44,389,949
Difference between Levy Limit & Tax Levy	347,696
Percentage Increase	.79

Tax Levy can only increase by \$347,696 to remain at or below the cap



Tax Cap Option 2

Tax Levy Current Year (20-21)	44,042,253
Tax Base Growth Factor (provided by OSC)	1.0099
Capital Levy Exclusions (20-21)	3,858,905
Allowable Levy Growth Factor	1.0123
Levy Limit Before Adjustments	41,118,985
Capital Levy Exclusions (21-22)	3,693,657
Levy Limit Plus Exclusions	44,812,642
Difference between Levy Limit & Tax Levy	770,389
Percentage Increase	1.75



Where did we start

20-21 Budget **\$ 50,456,017**

21-22 Proposed Additions

- Salaries & Benefits \$ 1,642,310
 - Includes 6 new positions
 - 2 Custodial hired this year ** 134,291
 - Career & Finance Management Teacher ** 114,883
 - Secretary for Facilities/Transportation 80,808
 - Experiential Instructional Specialist 114,883
 - Instructional Technologist 112,067
 - Debt Service & Transfers \$ (561,032)
 - Changes in Debt (951,032)
 - Added Bleachers to inter fund transfer 390,000
 - Equipment \$ 281,876
 - New Truck 44,500
 - Technology Equipment & Upgrades 209,342
 - Misc Building Requests 28,034

** Unbudgeted items in current year budget



Where did we start - Continued

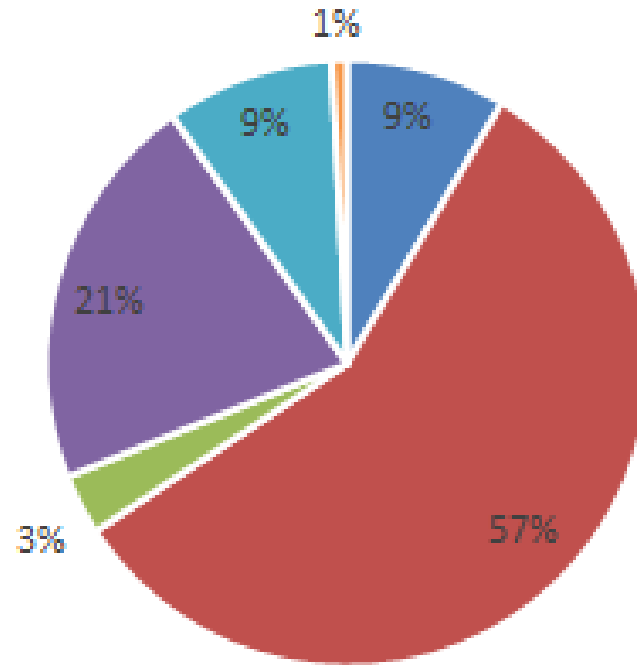
—	Supplies & Materials	\$	90,536
—	BOCES Services	\$	127,489
—	Contractual	\$	128,628
—	Tuition Costs	\$	<u>84,606</u>
	21-22 Proposed Draft 1 Budget	\$	52,250,430
	Dollar Change	\$	1,794,413
	Percentage %		3.56%



Consolidated

	2021 - 22 Proposed Budget	2020 - 21 Budget	Dollar Change	Percent Change
SUPPORT SERVICES	4,480,679	4,197,625	283,054	6.74%
INSTRUCTION	29,857,378	28,705,946	1,151,432	4.01%
TRANSPORTATION	1,676,291	1,561,759	114,532	7.33%
CIVIC ACTIVITES	-	1,000	(1,000)	-100.00%
EMPLOYEE BENEFITS	11,097,672	10,290,245	807,427	7.85%
DEBT SERVICE	4,709,410	5,660,422	(951,012)	-16.80%
INTERFUND TRANSFERS	429,000	39,020	389,980	999.44%
TOTAL	52,250,430	50,456,017	1,794,413	3.56%

Consolidated as % of Budget



■ GENERAL SUPPORT

■ INSTRUCTION

■ TRANSPORTATION

■ EMPLOYEE BENEFITS

■ DEBT SERVICE

■ INTERFUND TRANSFERS

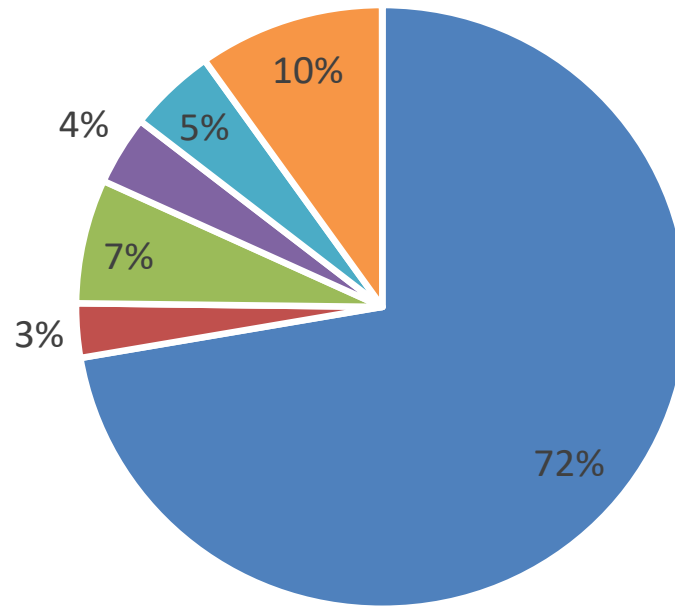


Budget by Object

	2021 - 22 Proposed Budget	2020 - 21 Budget	Dollar Change	Percent Change
INSTRUCTIONAL SALARIES	21,038,271	20,513,985	524,286	2.56%
NON INSTRUCTIONAL SALARIES	5,634,627	5,324,030	310,597	5.83%
BENEFITS	11,097,672	10,290,245	807,427	7.85%
EQUIPMENT	611,067	329,191	281,876	85.63%
SUPPLIES & MATERIALS	906,703	816,167	90,536	11.09%
BOCES SERVCIES	2,419,870	2,292,381	127,489	5.56%
DEBT & TRANSFERS	5,138,410	5,699,442	(561,032)	-9.84%
CONTRACTUAL	3,473,117	3,344,489	128,628	3.85%
TUITION	1,930,693	1,846,087	84,606	4.58%
TOTAL	52,250,430	50,456,017	1,794,413	3.56%



Object as % of Budget



- Salary & Benefits
- Equipment & Supplies
- Contractual
- Tuition
- BOCES Services
- Debt & Transfers

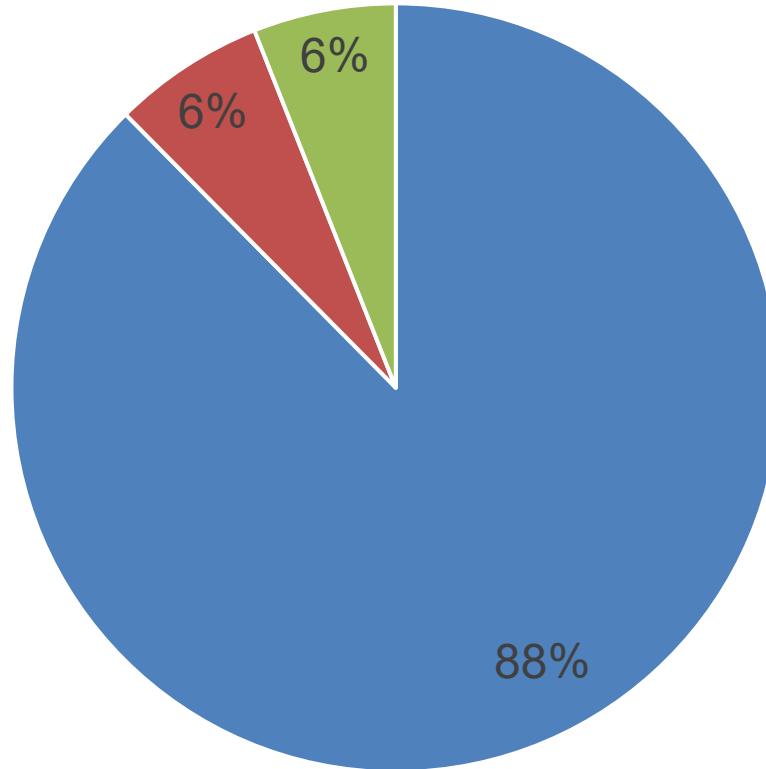


Revenues

	2021 - 22 Proposed Budget	2020 - 21 Budget	Dollar Change	Dollar Change
SCHOOL TAX LEVY	45,782,767	44,042,253	1,740,514	3.80%
STATE AID	3,350,763	2,999,764	350,999	10.48%
OTHER REVENUES				
APPROPRIATED SURPLUS	1,650,000	1,650,000		0.00%
NON RESIDENT TUITION	450,000	450,000		0.00%
COUNTY SALES TAX	450,000	450,000		0.00%
INTEREST	5,000	65,000	(60,000)	-1200.00%
FACILITY USAGE	157,500	192,500	(35,000)	-22.22%
INTERFUND TRANSFERS	-	200,000	(200,000)	100.00%
MISCELLANEOUS	404,400	406,500	(2,100)	-0.52%
Total Revenues	52,250,430	50,456,017	1,794,413	3.56%



Revenue as % of Budget



■ SCHOOL TAX LEVY ■ STATE AID ■ OTHER REVENUES



Points of Consideration

If we revise current year tax cap we need a combination of raising revenue or decreasing expenses by \$970,125

If we leave the current year tax cap as is we need a combination of raising revenue and/or decreasing expenses by \$1,392,818

Separate Referendums

- Purchase of Buses
- Establish Capital Reserve Fund
- Move unexpended funds into Capital Reserve



Next Steps

Buildings & Departments to review and prioritize budget

Incorporate BOE Feedback

March 16th – Draft 2



Questions



**Email questions to:
budget@blindbrook.org**