



# **THE 2021-2022**

# **BUDGET BOOK**

**Blind Brook-Rye UFSD**

Rye Brook, New York

[www.blindbrook.org](http://www.blindbrook.org)

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

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BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

2021-2022 SCHOOL BUDGET MESSAGE

The 2021-2022 Blind Brook-Rye School District Budget has been adopted by the Board of Education in the amount of \$51,169,419, an increase of \$713,402 or 1.41% over the amount of the 2020-2021 Budget. The major driver of this increase is contractual salary obligations and the addition of 5 new positions including 2 custodial, a Career and Finance Management Teacher, an Instructional Technologist and an Experiential Instructional Specialist.

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. While this is an extraordinary year for budgeting on account of the COVID-19 pandemic, they are pleased to announce that the 2021-2022 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.

If the proposed budget adopted by the Board of Education is not approved by District voters on May 18<sup>h</sup>, the Board would have the option of either resubmitting the original or revised budget for a second vote 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 2021-2022 tax levy cannot exceed the total tax levy of the prior year. **Please note, that the budget presented has no tax levy increase and is at the contingent level.**

In summary, the Superintendent of Schools and Board of Education believe the Adopted 2021-2022 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 Superintendent of Schools at [pbrimstein@blindbrook.org](mailto:pbrimstein@blindbrook.org). or the District's Business Official at [maoneill@blindbrook.org](mailto:maoneill@blindbrook.org).

**BOARD OF EDUCATION**

Ashley R. Welde, President  
Scott D. Jaffee, Vice-President  
Jennifer Schlactus  
Tina Steinberg  
Ryan Goldstein

**SUPERINTENDENT OF SCHOOLS**

Dr. Patrick Brimstein

## EXECUTIVE SUMMARY

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This document contains a budget prepared by the Superintendent of Schools and with modification, was adopted by the Board of Education on April 6, 2021. After six months of development and twelve weeks of discussions at several public meetings, it now is the final budget to be presented to resident voters on May 18th, 2021.

The ongoing COVID-19 pandemic has had an extraordinary global impact. There certainly have been everyday life impacts and austere economic impacts that have affected us all. With respect to impacts on the 2021-2022 School District Budget, Blind Brook expects that there will be a sustained economic downturn that will impact our interest earnings on its investments and use of facilities revenues. These required adjustments have been made to next year's School District Budget to address these emerging and extraordinary circumstances. Hence, to get to the final adopted budget, the District opted to utilize fund balance in excess of the 4% allowed by law to ensure that there was no increase to the tax levy.

Since the 2012-2013 fiscal year a property tax cap mandate now exists in New York State. The property tax cap law 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. **The 2021-2022 budget is the first budget in over 20 years to be presented to voters that has a 0% tax levy increase.**

### *Budget Proposition*

The total dollar value of this budget is \$51,169,419 and represents an increase of 1.41% over the 2020-2021 Adopted Budget. This budget continues to advance an instructional agenda that places students first. It includes an increase of \$713,402 over the prior year's budget. The tax levy is projected to be \$44,042,253, slightly more than 87% of budget revenues. This is a **0% levy** increase. The non-property tax revenue stream of \$7,127,166 brings the budget into balance. Noteworthy is the amount appropriated from general fund and debt service fund reserves - \$2,604,649. With the proposed revenue plan, the estimated tax levy increase is 0.00%, \$347,696 less than Blind Brook's maximum allowable tax levy for the 2021-2022 school year. **This achieves the first of two primary budget goals – “keep the tax levy at or below the cap.”**

The Budget adopted by the Board not only maintains all current staffing and instructional programs but adds several positions to further support the instructional program. **Thus, the second budget goal is achieved – “to preserve the core instructional program.”**

The 2021-2022 Adopted Budget aggressively advances an instructional agenda that continues to place students first. The largest section of the budget is dedicated to direct instruction and instructional support services at 57.0%. Instructional staff salaries, contractual costs, equipment, supplies/materials, and textbooks are in this section of the budget. Undistributed costs, such as fringe benefits, debt service and interfund transfer payments are the next largest section at 31.6%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 8.3% of the budget. Pupil transportation costs comprise the final 3.1% of the total spending plan.

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 high. The District will receive less than 1% of its 2021-2022 budget in federal aid dollars. Total estimated state aid flowing to Blind Brook in 2021-2022 is now estimated to be slightly less than \$3.35 million or 6.5% of the

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## EXECUTIVE SUMMARY

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adopted budget, with the remaining funds coming from the tax levy and other non-property tax revenue sources.

Despite the extraordinary increase in debt service payments in 2020-2021, fortunately the District retired debt 2021-2022 which resulted in an overall decrease in debt service in the amount of \$951,012. Even with rising educational costs, and anticipated reductions in several revenue sources, the District will continue to deliver high quality services to all students. 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 of many unfunded/unknown mandates, will continue to put pressure on the District's financial operations in the years ahead.

### *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 2,486 taxable parcels that yield a total district-wide full value assessment of \$2,380,307,142 as of March 2021, an increase of \$78,829,459, or 3.43% from the prior year. For the 2021-2022 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,132,782,520	# Taxable Parcels	2,396
Non-Homestead Valuation:	\$247,524,622	# Taxable Parcels	90

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2021-2022. 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 2021-2022 budget, with a district-wide assessed valuation of \$2,380,307,142 and an anticipated \$44,042,253 tax levy, the respective tax rates would be as follows:

#### **Homestead (Residential):**

Percentage: 85.8905690%%

Tax Burden: \$37,828,142

Portion of Assessment: \$2,132,782,520

Tax Rate: \$17.7365 per \$1000

Decrease: 1.47%%

#### **Non-Homestead (Commercial):**

Percentage: 14.1094310%

Tax Burden: \$6,214,111

Portion of Assessment: \$247,524,622

Tax Rate: \$25.1050 per \$1000

Decrease: 15.17%

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 is now calculated by the Office of Real Property Tax Services (ORPTS) and available [online](#). For 2020-2021 the basic STAR savings is \$1,360 and

the enhanced STAR savings is \$3,091 for Blind Brook. Therefore, 2021-2022 school taxes on the \$850,000 single family home, given the adopted budget and assuming continued eligibility for either the Basic or *Enhanced* STAR exemption, are as follows:

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## EXECUTIVE SUMMARY

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### Estimated Homestead School Tax Computation with Maximum Basic Star Savings:

Assessed valuation of property =	\$850,000
<i>divided by</i>	\$1,000
<i>multiplied by</i>	\$17.7365 (the estimated homestead tax rate)
<i>less</i>	\$1,360 (Basic STAR savings for 2020-2021)
<i>equals</i>	$(\$850,000 / \$1000 * \$17.7365) - \$1,360 = \mathbf{\$13,716.04}$

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 2021-2022 Adopted Budget represents the programmatic and financial expression of the educational philosophy of the Board of Education. After careful analysis the Superintendent of Schools and Board believe the plan, as set forth, will obtain anticipated results with the projected resources needed to implement the educational program, achieve goals and objectives, and ensure that every student receives an excellent education. More than ever, this financial plan is an investment in our future. We will educate students today to enable them to solve the formidable problems they are sure to face in the years ahead and to preserve the way of life we all have come to expect as citizens of the United States. We will accomplish this understanding the need for fiscal prudence and our duty to balance the wants and needs of all community members.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXECUTIVE SUMMARY**

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**BALLOT INFORMATION**

**PROPOSITION 1: APPROVAL OF 2021-2022 BUDGET**

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2021 – June 30, 2022) presented by the Board of Education in the amount of \$51,169,419 be approved and the taxes in the necessary amount therefore be levied?

☐

YES

☐

NO

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**VOTE FOR UP TO TWO MEMBERS OF THE BOARD OF EDUCATION** (3-year term ending 6/30/2024)

☐

SCOTT JAFFEE

☐

JEFFREY MENSCH

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.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## VOTING INFORMATION FOR ALL RESIDENTS

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### Absentee Ballots

If you are unable to vote in person on May 18, 2021, you must submit an absentee ballot application available [HERE](#). Contact the District Clerk's office 914-937-3600 x1001, [vgroccia@blindbrook.org](mailto: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 11, 2021 if the ballot is to be mailed or by 4:00 PM on Monday, May 17, 2021 if 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 18, 2021. 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 18, 2021, 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 12, 2021 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 April 22, 2021 and May 6, 2021, **by appointment only**; [vgroccia@blindbrook.org](mailto: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](#).



## **FINANCIAL PLAN AND SCHOOL BUDGET 2021-2022**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## GENERAL FUND BUDGET SUMMARY

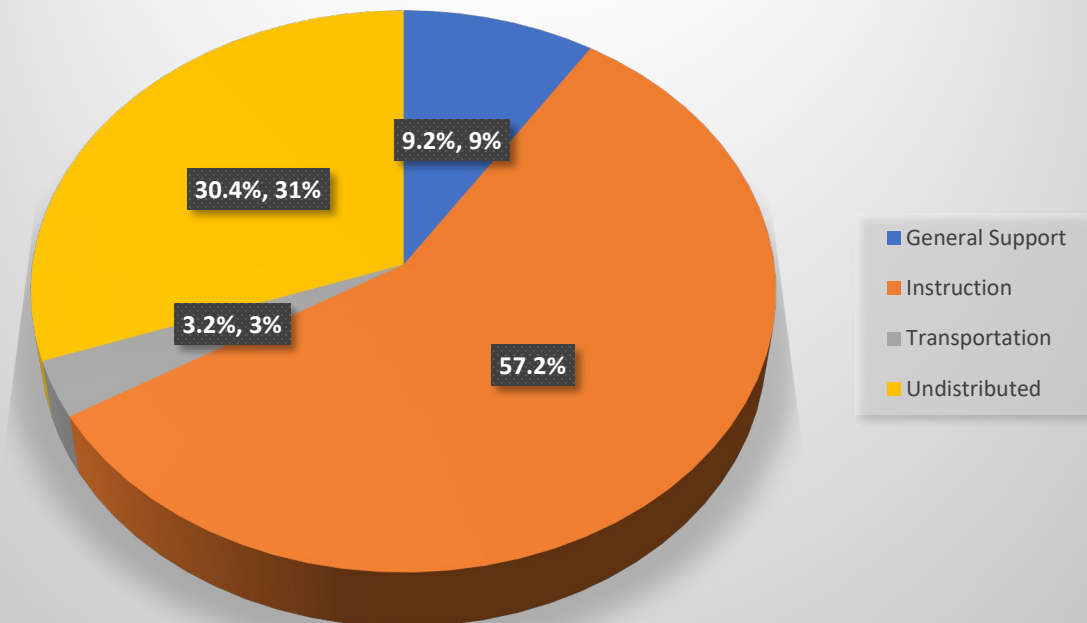
The school budget is a *financial estimate* of the operating funds required to achieve all goals and objectives of the District's educational program. The adopted 2021-2022 Budget is \$51,169,419, \$713,402 over the 2020-2021 budget. The budget-to-budget expenditure increase is 1.41%.

Anticipated non-property revenues (NPR) of \$7,127,166, an increase of 11.12% from last year, result in a total estimated tax levy of \$44,042,253 (before STAR deduction). The increase in NPR results from an increase in the amount being appropriated from fund balance and reserves, a total of \$954,649 more than last year as well as a decrease in the use of facility fees and interest earnings. The estimated tax levy increase is 0%, is at the contingent budget level and below the calculated tax levy cap of .79% for the 2021-2022 school year. The estimated tax rate is projected to **decrease** 1.47% for homestead properties and **decrease** by 15.17% for non-homestead properties.

The March 2021 tax roll reflects adjustments to assessments of residential and commercial properties in Blind Brook to what is perceived as current market value. As a result, the March 2021 district-wide assessed valuation is now \$2,380,307,142 an increase of \$78,829,459, or 3.43% from the prior year. Based on the recent New York State Office for Real Property Services adjustment to the homestead and non-homestead base percentages for Blind Brook, the estimated tax rates for residential and commercial properties are as follows:

Homestead properties:	\$17.7365 / \$1000 A.V.
Non-Homestead properties:	\$25,1050/ \$1000 A.V.

Major Budget Sections 2021-2022



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**GENERAL FUND BUDGET**

General Fund Budget	2021-2022 Adopted Budget	2020 - 21 Budget	Dollar Change	Percent Change
Total Expenditures	51,169,419	50,456,017	713,402	1.41%
Non-Property Revenues	7,127,166	6,413,764	713,402	11.12%
Total Tax Levy	44,042,253	44,042,253	0	0.00%
Projected Tax Rate per \$1,000 Assessed Value: Homestead			\$17.74	(0.26)
Projected Tax Rate per \$1,000 Assessed Value: Non-Homestead			\$25.11	(4.49)

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## EXPENDITURE SUMMARY

With a proposed budget of \$51,169,419, the year-to-year expenditure increase is \$713,402 or 1.41% for the 2021-2022 school year.

The normal contractual increases (salary, benefits etc.) were offset by the retirement of 2001 debt.

FUNCTIONAL AREA	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
TOTAL BOARD OF EDUCATION	68,450	47,100	44,375	44,006	21,350	45.33%
TOTAL SUPERINTENDENT	372,303	370,250	363,374	324,491	2,053	0.55%
TOTAL FINANCE	664,378	715,593	744,767	669,165	(51,215)	-7.16%
TOTAL LEGAL, PERSONNEL & PUBLIC INFO	425,247	219,067	217,960	163,603	206,180	94.12%
TOTAL O & M AND POSTAGE	2,477,041	2,308,263	2,319,797	1,905,154	168,778	7.31%
TOTAL INSURANCE, DUES & TAXES	678,908	537,352	550,821	510,985	141,556	26.34%
TOTAL CURR DEVEL & SUPERVISON	2,144,555	2,815,922	2,734,699	2,462,392	(671,367)	-23.84%
TOTAL REGULAR INSTRUCTION	14,981,831	14,534,936	14,268,000	14,054,193	446,895	3.07%
TOTAL SPECIAL & OCCUPATIONAL EDUCATION	6,941,195	6,890,247	6,597,431	6,308,360	50,948	0.74%
TOTAL LIBRARY & TECHNOLOGY	2,340,414	1,767,214	1,826,237	1,515,027	573,200	32.44%
TOTAL STUDENT SERVICES	2,839,950	2,697,627	2,489,905	2,128,805	142,323	5.28%
TRANSPORTATION	1,655,339	1,561,759	1,363,691	1,099,260	93,580	5.99%
TOTAL CIVIC ACTIVITIES	-	1,000			(1,000)	-100.00%
TOTAL EMPLOYEE BENEFITS	10,831,398	10,290,245	10,072,044	9,479,168	541,153	5.26%
TOTAL DEBT	4,709,410	5,660,422	5,658,139	2,740,842	(951,012)	-16.80%
TOTAL INTERFUND TRANSFERS	39,000	39,020	25,865	273,842	(20)	-0.05%
<b>TOTAL BUDGET</b>	<b>51,169,419</b>	<b>50,456,017</b>	<b>49,277,104</b>	<b>43,679,294</b>	<b>713,402</b>	<b>1.41%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

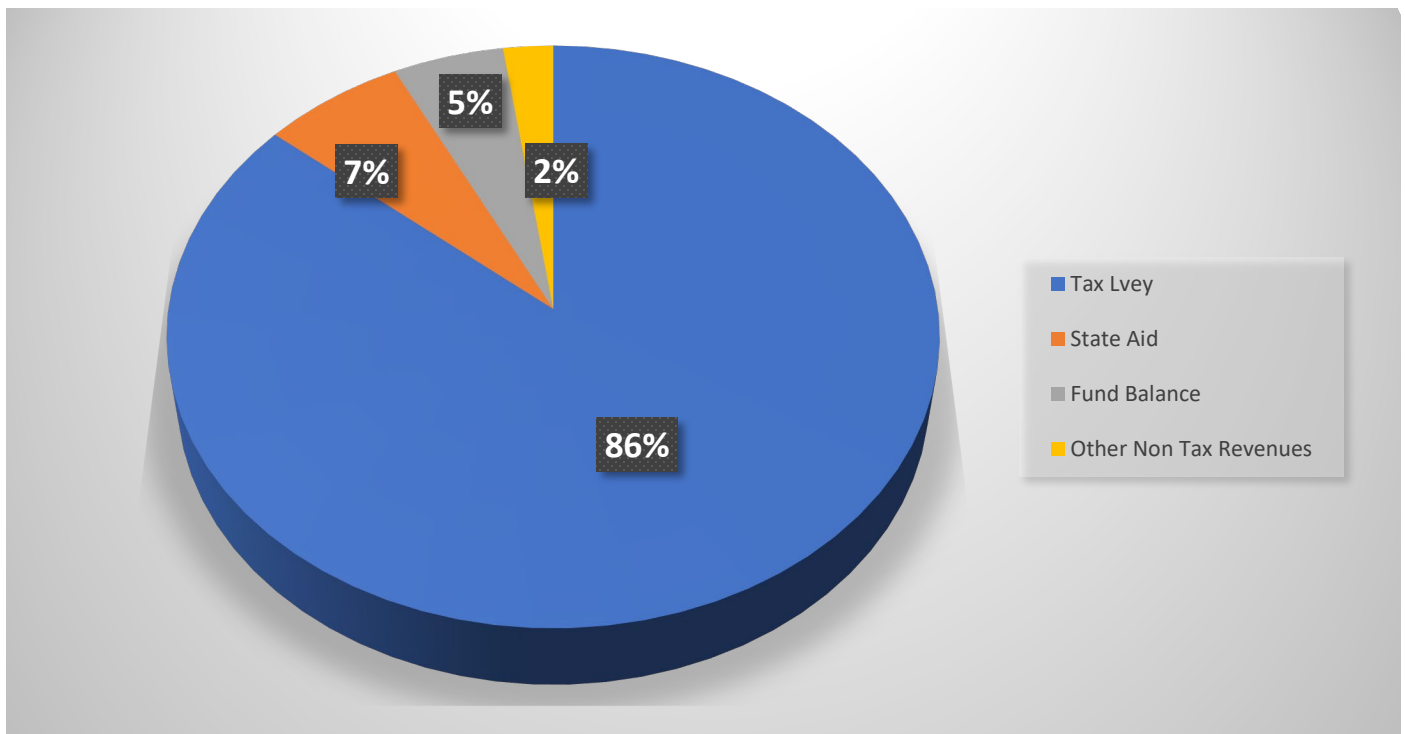
## REVENUE SUMMARY

The single greatest source of budget revenue is the District's tax levy which represents 86.1% of the budget. The proposed budget has a 0% tax levy increase over last year. Non-property revenues are estimated at \$7,127,166 or 13.9% of the total budget, a slight increase from the prior year.

**The major sources of non-property revenues for 2021-2022 are as follows:**

1. State aid totaling \$3,350,763
2. County sales tax revenue estimated at \$450,000, a figure that is equal to the amount budgeted for 2020.
3. Interest earnings revenue estimated at \$5,000, a figure that is \$60,000 less than originally budgeted for 2020-2021 and a result of economic conditions brought about by financial market conditions and the COVID-19 pandemic.
4. A transfer into the general fund of \$2,604,649 from the District's unassigned and fund balances.
5. Nonresident tuition revenue estimated at \$317,354, a figure that is \$132,646 less than budgeted in 2020-2021
6. Split lots revenue collected from neighboring school districts estimated at \$300,000.

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 2021-2022 budget reflects an estimated tax levy with NO INCREASE from the prior year, a figure that is \$347,696 less than maximum allowable tax levy calculated for Blind Brook.**



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**REVENUE**

<u>Description</u>	<b>2021-22 Proposed Budget</b>	<b>2020 - 21 Budget</b>	<b>2020 - 21 Revenue Earned</b>	<b>2019- 2020 Actual</b>	<b>Budget to Budget</b>	<b>% Difference</b>
School Tax	44,042,253	44,042,253	42,670,765	38,601,271	0	0.00%
Appropriated Fund Balance	2,604,649	1,650,000		-	954,649	57.86%
Star	-	-	1,351,328	1,420,380	-	0.00%
Sales Tax	450,000	450,000	562,420	494,116	-	0.00%
Non-Resident Tuition	317,354	450,000	325,975	441,403	(132,646)	-29.48%
Cooperative Transportation	13,000	15,000	34,051	12,593	(2,000)	-13.33%
Split Lot Payments	300,000	300,000	263,845	296,389	-	0.00%
Interest Earnings	5,000	65,000	3,927	126,027	(60,000)	-92.31%
Rental of Facilities- Individual	-	185,000	1	133,900	(185,000)	-100.00%
Rental of Facilities-Other	-	7,500		-	(7,500)	-100.00%
Insurance Recoveries	-	-		1,840	-	0.00%
Other Comp for Loss	-	-	1,147	38,406	-	0.00%
Refund Prior Year - BOCES	28,400	28,500	24,830	25,870	(100)	-0.35%
Refund Prior Year - Other	27,500	27,500	27,892	24,080	-	0.00%
Gifts & Donations	500	500		-	-	0.00%
Unclassified Revenue	30,000	35,000	43,023	39,303	(5,000)	-14.29%
State Aid	2,764,106	2,999,764	2,967,770	2,576,779	(235,658)	-7.86%
VLT Lottery Aid	-	-	92,528	112,625	-	0.00%
BOCES Aid	474,439	-	441,201	307,134	474,439	100.00%
Tuition aided Handicap	-	-		7	-	0.00%
Textbook Aid	83,006	-	84,579	87,434	83,006	100.00%
Software Aid	20,612	-	20,553	24,710	20,612	100.00%
Library Materials Aid	8,600	-	5,384	8,925	8,600	100.00%
Other State Aid	-	-	100,000	100,000	-	0.00%
Interfund Transfers	-	-		54,064	-	0.00%
Interfund Transfers - Debt Service	-	200,000	200,000	-	(200,000)	-100.00%
SCHOOL TAX LEVY	44,042,253	44,042,253	42,670,765	38,601,271	0	0.00%
NON-PROPERTY REVENUE	7,127,166	6,413,764	6,550,454	6,325,983	713,402	11.12%
<b>TOTAL REVENUE</b>	<b>51,169,419</b>	<b>50,456,017</b>	<b>49,221,219</b>	<b>44,927,254</b>	<b>713,402</b>	<b>1.41%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## COMPONENT BUDGET SUMMARY

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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 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 except those relating directly to a function included in the program component; personnel services; records management; public information services; curriculum development and supervision; research, planning, and evaluation; 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: in-service training-instruction; 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; legal services relating directly to other accounts and functions in the program component.

**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.

2021-2022 Component Breakdown		2020-2021 Component Breakdown	
Administrative Component	10.31%	Administrative Component	9.36%
Program Component	74.53%	Program Component	75.10%
Capital Component	15.16%	Capital Component	15.54%
Administrative Cap	12.15%	Administrative Cap	11.08%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**THREE-PART COMPONENT BUDGET**

Function	Code	Total	Admin	Program	Capital
TOTAL BOARD OF EDUCATION	10	68,450	68,450		
TOTAL SUPERINTENDENT & FINANCE		1,036,681	1,036,681		
TOTAL LEGAL, PERSONNEL & PUBLIC INFO	14	425,247	425,247		
TOTAL O & M AND POSTAGE	16	2,477,041	16,800		2,460,241
TOTAL INSURANCE, DUES & TAXES	19	678,908	547,531		131,377
TOTAL CURR DEVEL & SUPERVISON	20	2,144,555	2,007,880	136,675	
TOTAL REGULAR INSTRUCTION	21	14,981,831		14,981,831	
TOTAL SPECIAL & OCCUPATIONAL EDUCATION	22	6,941,195		6,941,195	
TOTAL LIBRARY & TECHNOLOGY	26	2,340,414		2,340,414	
TOTAL STUDENT SERVICES	28	2,839,950		2,839,950	
TOTAL TRANSPORTATION	55	1,655,339		1,655,339	
TOTAL EMPLOYEE BENEFITS	80	10,831,398	1,171,726	9,203,794	455,878
TOTAL DEBT		4,709,410			4,709,410
TOTAL INTERFUND TRANSFERS		39,000		39,000	
<b>TOTAL BUDGET</b>		<b>51,169,419</b>	<b>5,274,315</b>	<b>38,138,198</b>	<b>7,756,906</b>
			<b>10.31%</b>	<b>74.53%</b>	<b>15.16%</b>



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## ASSESSED VALUATION & 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 \$2,380,307,142 as of March 2021, an increase of \$78,829,459, or 3.43% from the prior year. For the 2021-2022 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,132,782,520
# Taxable Parcels	2,395
Non-Homestead Valuation:	\$247,524,622
# Taxable Parcels	92

It is important to note that a property's assessed valuation is now its true market value as a result of revaluation that took place in 2004 and recent changes that have been ordered by the [Town of Rye Assessor](#). The 2021-2022 school tax rates are computed for Homestead (residential) and Non-Homestead (commercial) properties using special percentages provided to the District by the Town's Assessor.

### ESTIMATED 2021-2022 TAX RATE CALCULATIONS

#### School Tax Rate Homestead Computation:

$(\text{TAX LEVY} * \text{HOMESTEAD \%}) / (\text{PORTION OF ASSESSMENT}) * \$1000$   
 $(\$44,042,253 * .858905690) / 2,132,782,520 * \$1000 = \mathbf{\$17.7365 \text{ per } \$1000 \text{ of AV}}$

#### School Tax Rate Non-Homestead Computation:

$(\text{TAX LEVY} * \text{NON-HOMESTEAD \%}) / (\text{PORTION OF ASSESSMENT}) * \$1000$   
 $(\$44,042,253 * .114104310) / (\$247,524,622) * \$1000 = \mathbf{\$25.1050 \text{ per } \$1000 \text{ of AV}}$

### ESTIMATED HOMESTEAD 2021-2022 SCHOOL TAX FOR AN \$850,000 HOME

#### Calculation of Your Residential School Tax with Basic Star Savings

Assessed valuation of property  
divided by \$1000  
multiplied by the estimated school tax rate  
Less \$1,360

#### Example of School Tax Computation

$\$850,000 / \$1000 * \$17.74 - \$1,360$

**= \$13,716.04 for the average parcel**

#### Calculation of Your Residential School Tax with Enhanced Star Savings

Assessed valuation of property  
divided by \$1000  
multiplied by the estimated school tax rate  
Less \$3,091

#### Example of School Tax Computation

$\$850,000 / \$1000 * \$17.74 - \$3,091$

**= \$11,985.04 for the average parcel**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**ASSESSED VALUATION AND SCHOOL TAXES**

		ASSESSED VALUATION	CHANGE IN VALUATION			TAX RATE PER \$1,000	CHANGE IN	
			AMOUNT	%	BUDGET		AMOUNT	%
H	09-10	2,287,752,609	-54,362,008	-2.30%	38,928,492	13.57	0.82	6.43%
NH	09-10					19.96	0.60	3.10%
H	10-11	2,223,342,027	-64,410,582	-2.82%	39,310,694	14.07	0.50	3.66%
NH	10-11					21.10	1.14	5.72%
H	11-12	2,025,591,931	197,750,096	-8.89%	39,587,509	15.41	1.34	9.55%
NH	11-12					24.30	3.20	15.14%
H	12-13	1,948,633,813	-76,958,118	-3.80%	39,960,322	16.17	0.76	4.91%
NH	12-13					26.16	1.86	7.65%
H	13-14	1,910,128,309	-38,505,504	-1.98%	41,252,239	17.25	1.08	6.68%
NH	13-14					26.09	-0.07	-0.27%
H	14-15	1,910,481,659	353,350	0.02%	42,267,793	17.51	0.26	1.52%
NH	14-15					26.69	0.60	2.32%
H	15-16	2,011,252,369	100,770,710	5.27%	42,635,896	17.04	-0.47	-2.68%
NH	15-16					26.89	0.20	0.75%
H	16-17	2,172,992,897	161,740,528	8.04%	43,226,703	15.80	-1.33	-7.81%
NH	16-17					25.61	-1.28	-4.76%
H	17-18	2,190,441,713	17,448,816	0.80%	43,915,067	16.22	0.42	2.67%
NH	17-18					23.41	-2.20	-8.60%
H	18-19	2,208,143,412	17,701,699	0.81%	45,190,924	15.67	-0.55	-3.39%
NH	18-19					33.91	10.50	44.85%
H	19-20	2,242,458,081	34,314,669	1.55%	46,289,618	16.00	0.33	2.11%
NH	19-20					34.29	0.38	1.12%
H	20-21	2,301,477,683	59,019,602	2.63%	46,289,618	18.00	2.00	12.51%
NH	20-21					29.59	-4.70	13.70%
Homestead	21-22	<u>Portion of AV</u>	<u>Prior Yr Delta</u>	<u>Tax Burden</u>	<u>Budget</u>	<u>Rate/\$1000</u>	<u>\$ Inc</u>	<u>% Inc</u>
Non-Homestead	21-22	2,132,782,520		37,828,142	51,169,419	17.74	-\$0.26	-1.47%
Total Valuation	21-22	247,524,622		6,214,111		25.11	-\$4.49	15.17%
		2,380,307,142	\$78,829,459	44,042,253				

## **PERSONNEL SUMMARY & ENROLLMENT HISTORY 2021-2022**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## PERSONNEL SUMMARY

The 2021-2022 includes all current staffing as well as the addition of 5 FTE including 2 Custodial positions, a Career & Financial Management Teacher, an Experiential Instructional Specialist and an Instructional Technologist. The projected staffing changes are delineated below.

	<u>2020-2021</u>	<u>2021-2022</u>
Instructional	143	146
School-Related Personnel	56	58
Administrative Personnel	13	13
Managerial/Confidential	3	3
Part-time	58	58

## ENROLLMENT HISTORY

Based on projections as of today, the 2021-2022 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.

	Actual	Actual	Actual	Actual	Actual	Projected
Grade	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
K	107	80	100	89	98	95
1	113	107	81	102	93	98
2	113	113	109	81	108	93
3	101	113	115	111	77	108
4	112	101	116	109	107	77
5	107	112	101	114	109	107
<b>Ridge Street</b>	<b>653</b>	<b>626</b>	<b>622</b>	<b>606</b>	<b>592</b>	<b>578</b>
6	123	103	114	99	109	109
7	96	122	101	108	95	109
8	123	95	126	97	106	95
<b>Middle School</b>	<b>342</b>	<b>320</b>	<b>341</b>	<b>304</b>	<b>310</b>	<b>313</b>
9	130	121	100	120	95	106
10	123	128	125	98	120	95
11	122	121	126	124	94	120
12	128	125	123	124	122	94
<b>High School</b>	<b>503</b>	<b>495</b>	<b>474</b>	<b>466</b>	<b>431</b>	<b>415</b>
<b>Ungraded</b>				<b>7</b>		
<b>Total</b>	<b>1498</b>	<b>1441</b>	<b>1437</b>	<b>1383</b>	<b>1333</b>	<b>1306</b>

## **EMPLOYEE BENEFITS SUMMARY**

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### **Retirement (Pension) Contribution Costs:**

#### ***Teachers' Retirement System:***

In 2021-2022, the District's employer contribution rate to the [NYS Teachers' Retirement System](#) (TRS) is estimated to increase to 9.80% of payroll, from 9.53% used in the 2020-2021 school year. This ECR increase will cause TRS employer contribution costs to increase by \$21,675, or 1.07% for 2021-2022. Future pensions for faculty members and administrators are covered by this system.

#### ***Employees' Retirement System:***

In 2021-2022, the District's employer contribution rate to the [NYS Employees' Retirement System](#) (ERS) is estimated to be 16.6% of payroll, an increase of 2% over the 2019-2020 year. The ECR increase will cause ERS employer contribution costs to increase by \$29,315, or 5.9% for 2021-2022. Future pensions for non-certified employees are covered by this system.

#### ***Social Security/FICA:***

The Social Security/Medicare employer contribution rate is 7.65% of payroll. The District's employer costs will increase by 5.00% in 2021-2022 due to contractual salary obligations and the addition of new staff.

### **Workers' Compensation Insurance Costs:**

The District's workers' compensation insurance cost is a function of total payroll, loss experience, and the investment markets. The District's cost in this area will increase by \$8,011 or 5.18% in 2021-2022.

### **Unemployment Insurance:**

The District's unemployment insurance costs have increased in the 2020-2021 and we are projected to spend just over \$96,000 this year compared to the prior year of \$47,629. As a result, a figure of \$50,000 is now being used for 2021-2022 budget purposes, \$25,000 more than the current year budget.

### **Health Insurance:**

Health insurance costs are expected to increase \$366,353 or 7.63% from the current year. This is a result of [NYSHIP Empire Plan](#) expected rate increases for 2022 and anticipated in 2021 for both active employees and retirees receiving these benefits. The District's cost for providing health insurance benefits for its active employees in 2020-2021 is estimated at \$30,084 per employee for family plan benefits while the individual rate is expected to be \$13,001 per employee (before employee contributions). The District also pays for retiree health insurance coverage per established guidelines. Employee and retiree contribution rates do exist and follow provisions in collective bargaining agreements.

### **Welfare Fund (Dental & Vision Insurance):**

Total payments made to the [Federation Welfare Fund](#) for dental and vision benefits in 2021-2022 will be slightly lower than prior year payments. The employer contribution next year is \$1,600 per employee or an aggregate of \$358,400 in 2020-2021. Note that the Welfare Fund provides dental/vision benefits for all eligible employees per collective bargaining agreements.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: EMPLOYEE BENEFITS**

<b>Expenditures - Employee Benefits</b>	<b>2021 - 22 Proposed Budget</b>	<b>2020 - 21 Budget</b>	<b>20-21 Anticipated</b>	<b>2019- 2020 Actual</b>	<b>Budget to Budget</b>	<b>% Difference</b>
<b>NYS Retirement Costs</b>						
<b>NYS ERS</b>	605,000	575,685	565,106	484,289	29,315	5.09%
<b>NYS TRS</b>	2,042,072	2,020,397	1,965,305	1,759,156	21,675	1.07%
<b>Social Security &amp; Medicare Costs</b>						
<b>Employers Payments - 7.65%</b>	2,020,177	1,924,013	1,868,659	1,782,772	96,164	5.00%
<b>Workers Compensation</b>	162,761	154,750	154,750	152,919	8,011	5.18%
<b>Unemployment Insurance</b>	50,000	25,000	96,200	47,629	25,000	100.00%
<b>Health/Dental/Vision Benefits</b>						
<b>Health Insurance</b>	5,168,600	4,802,247	4,660,631	4,474,423	366,353	7.63%
<b>Welfare Fund - Dental &amp; Vision</b>	358,400	361,600	356,800	336,350	(3,200)	-0.88%
<b>Health Waivers</b>	424,388	426,553	404,593	410,129	(2,165)	-0.51%
<b>Retirement Incentives</b>	-	-	-	31,500	-	0.00%
<b>Total Employee Benefits</b>	<b>10,831,398</b>	<b>10,290,245</b>	<b>10,072,044</b>	<b>9,479,168</b>	<b>541,153</b>	<b>5.26%</b>

## **ADMINISTRATIVE BUDGET SECTION**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## BOARD OF EDUCATION SUMMARY

The Blind Brook-Rye Union Free School District Board of Education is a corporate body consisting of five (5) members who are elected by residents of the District and serve three (3) year terms. Members are volunteers and therefore do not receive a salary nor any District funded fringe benefits. One member is elected by the Board at its re-organizational meeting held in July to serve as president and one member as vice president. The president is chief spokesperson for the Board. The vice president exercises the duties of the president in case of that officer's absence or disability. The Board oversees and manages the District's affairs, personnel and property, and is ultimately responsible for the education of children residing in the District.

This year's school board election features a vote on two, three-year terms expiring June 30, 2024, to fill the expiring terms of incumbents Ashley Welde and Scott Jaffee. The new terms commence on the date of the 2021-2022 Board of Education Reorganization Meeting in July.

Funds for the Board of Education are allocated to support Board-sponsored activities, annual district meeting, budget vote and school elections as well as the District Clerk costs. In 2021-2022, expenses are expected to increase by \$21,350. The increase is primarily due to budgeted for strategic planning.

School districts in New York are the only governmental units required to place their annual budgets up for a public vote. This is an unfunded mandate thus the administrative expense to facilitate an annual budget vote and school board member election must be absorbed by the general fund of the school district.

Obtain more information at the [Board of Education](#) link.

## EXPENDITURES: BOARD OF EDUCATION

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
CONTRACTUAL EXPENDITURES	16,000	16,000	16,758	15,065	-	0.00%
STRATEGIC PLANNING	20,000	-	20,000	-	20,000	100.00%
MATERIALS & SUPPLIES	150	150	257	109	-	0.00%
BOCES-SERVICES	3,500	4,500	3,500	3,500	(1,000)	-22.22%
<b>BOARD OF EDUCATION</b>	<b>39,650</b>	<b>20,650</b>	<b>40,928</b>	<b>18,674</b>	<b>19,000</b>	<b>92.01%</b>
SALARY-DISTRICT CLERK	12,500	12,500	12,500	12,575	-	0.00%
CONTRACTUAL EXPENDITURES	100	100	100	-	-	0.00%
DISTRICT CLERK-SUP&MAT	100	100	100	-	-	0.00%
<b>DISTRICT CLERK</b>	<b>12,700</b>	<b>12,700</b>	<b>12,700</b>	<b>12,575</b>	<b>-</b>	<b>0.00%</b>
CONTRACTUAL EXPENDITURES	9,800	6,500	6,560	11,156	3,300	50.77%
LEGAL ADVERTISING	6,000	6,500	4,000	1,601	(500)	-7.69%
MATERIALS & SUPPLIES	300	750	600	-	(450)	-60.00%
<b>DISTRICT MEETING</b>	<b>16,100</b>	<b>13,750</b>	<b>11,160</b>	<b>12,757</b>	<b>2,350</b>	<b>17.09%</b>
<b>TOTAL BOARD OF EDUCATION</b>	<b>68,450</b>	<b>47,100</b>	<b>44,375</b>	<b>44,006</b>	<b>21,350</b>	<b>45.33%</b>



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## CENTRAL OFFICE SUMMARY

The Blind Brook-Rye Union Free School District central office consists of the Office of the Superintendent of Schools and the School Finance Office.

The Superintendent of Schools is the chief executive officer of the School District and its educational system. The Superintendent is granted broad powers with respect to the day-to-day operation and management of the District and its affairs.

The District's school finance office has responsibility for all financial and non-instructional management operations. The Department's primary functions include budget development and administration, auditing and accounting services, payroll and benefits, purchasing, accounts payable, cash/investment management, purchasing, facilities maintenance & school construction, pupil transportation, food service and non-instructional human resources.

Obtain more information at the District's website, [www.blindbrook.org](http://www.blindbrook.org).

In 2021-2022, there is an overall decrease in this area in the amount of \$49,162. This is primarily due to savings from a retirement.

## EXPENDITURES: CENTRAL ADMINISTRATION AND FINANCE

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
<b>SUPERINTENDENT SALARY</b>	253,153	248,600	247,600	222,644	4,553	1.83%
<b>SUPT SECRETARY SALARY</b>	88,150	83,650	88,150	80,767	4,500	5.38%
<b>EQUIPMENT</b>	1,000	1,000	630	-	-	0.00%
<b>CONTRACTUAL EXPENSES</b>	28,000	35,000	25,994	19,457	(7,000)	-20.00%
<b>MATERIALS &amp; SUPPLIES</b>	2,000	2,000	1,000	1,623	-	0.00%
<b>TOTAL SUPERINTENDENT</b>	<b>372,303</b>	<b>370,250</b>	<b>363,374</b>	<b>324,491</b>	<b>2,053</b>	<b>0.55%</b>
<b>ASST SUPT SALARY</b>	214,580	274,875	316,917	272,634	(60,295)	-21.94%
<b>STAFF SALARIES</b>	204,498	200,118	200,059	191,400	4,380	2.19%
<b>TREASURER</b>	121,000	120,000	114,545	107,774	1,000	0.83%
<b>EQUIPMENT</b>	4,000	1,000	-	754	3,000	300.00%
<b>CONTRACTUAL EXPENSES</b>	4,000	4,000	3,782	4,291	-	0.00%
<b>PROFESSIONAL DUES</b>	250	1,350	1,290	1,415	(1,100)	-81.48%
<b>FINANCIAL SERVICES</b>	7,000	7,000	7,584	6,210	-	0.00%
<b>MATERIALS &amp; SUPPLIES</b>	4,000	4,000	3,919	3,903	-	0.00%
<b>AUDIT SERVICES</b>	36,000	35,000	35,000	34,500	1,000	2.86%
<b>BOCES SERVICES</b>	64,050	64,250	57,672	42,285	(200)	-0.31%
<b>PURCHASING</b>	5,000	4,000	4,000	4,000	1,000	25.00%
<b>BUSINESS ADMINISTRATION</b>	<b>664,378</b>	<b>715,593</b>	<b>744,768</b>	<b>669,165</b>	<b>(51,215)</b>	<b>-7.16%</b>
<b>TOTAL CENTRAL ADMIN &amp; FINANCE</b>	<b>1,036,681</b>	<b>1,085,843</b>	<b>1,108,142</b>	<b>993,656</b>	<b>(49,162)</b>	<b>-4.53%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## LEGAL, PERSONNEL AND PUBLIC INFORMATION SUMMARY

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Contained in this functional area are costs related to the following areas of school business:

- Legal counsel
- Personnel and recruitment
- District-wide videographer
- BOCES records management services

Included in this budget are funds to support District communications via its website, cable television and electronic mail.

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Overall, costs are expected to increase by \$206,180 or 94.1% in 2020-2021. This is due to a one time non-recurring legal expense that will be offset by the use of appropriated fund balance.

Video footage of Board of Education Meetings and other important school meetings and events can be accessed at this [link](#).

### EXPENDITURES: LEGAL, PERSONNEL, RECORDS & PUBLIC INFORMATION

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
CONTRACTUAL LEGAL RETAINER	50,000	50,000	50,000	50,000		0.00%
OTHER LEGAL SERVICES	300,000	100,000	110,985	65,997	200,000	200.00%
<b>LEGAL</b>	<b>350,000</b>	<b>150,000</b>	<b>160,985</b>	<b>115,997</b>	<b>200,000</b>	<b>133.33%</b>
CONTRACTUAL EXPENDITURES	6,000	6,000				0.00%
BOCES SERVICES	20,380	17,500	12,158	4,744	2,880	16.46%
<b>PERSONNEL</b>	<b>26,380</b>	<b>23,500</b>	<b>12,158</b>	<b>4,744</b>	<b>2,880</b>	<b>12.26%</b>
SALARY VIDEOGRAPHER	46,097	42,567	43,317	41,810	3,530	8.29%
EQUIPMENT	1,000	1,000				0.00%
CONTRACTUAL EXPENDITURES	1,770	2,000	1,500	1,052	(230)	-11.50%
<b>PUBLIC INFORMATION &amp; SERVICES</b>	<b>48,867</b>	<b>45,567</b>	<b>44,817</b>	<b>42,862</b>	<b>3,300</b>	<b>7.24%</b>
<b>TOTAL LEGAL, PERSONNEL &amp; PUBLIC INFO</b>	<b>425,247</b>	<b>219,067</b>	<b>217,960</b>	<b>163,603</b>	<b>206,180</b>	<b>94.12%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

### CENTRAL SERVICES SUMMARY

Central services include assessments that relate to the District's general and legal liability insurance, public water service, refunds of real property taxes and BOCES administrative and capital charges. Also contained in this area are postage costs associated with District mailings.

Overall, central services costs will increase by \$140,356, or 25.2% in 2021-2022.

The District's general and legal liability insurance costs are expected to increase by 7,564 or 3.5% next year. The District is a member of the New York Schools Insurance Reciprocal and experiences some measure of insulation from the high cost exposure in the commercial insurance market.

Due to the increase in assessments, the District has budget \$98,377 for potential refunds to our taxpayers.

BOCES administrative and capital costs are increasing by \$22,832 or 14.4%. These costs are determined by the Southern Westchester BOCES and are a function of BOCES' internal costs (non-program, retiree and capital) and the Blind Brook-Rye School District's enrollment (RWADA). This BOCES increase reflects the rising administrative operating costs the BOCES is experiencing much like all public school districts in New York.

### EXPENDITURES: INSURANCE, DUES, TAXES & POSTAGE

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
POSTAGE & SUPPLIES	16,800	18,000	16,750	14,368	(1,200)	-6.67%
CENTRAL PRINTING & MAILING	16,800	18,000	16,750	14,368	(1,200)	-6.67%
UNALLOCATED INSURANCE	223,199	215,635	212,570	202,760	7,564	3.51%
SCHOOL ASSOCIATION DUES	13,410	-	-	-	13,410	100.00%
ASSESS WATER TAX	33,000	33,627	30,000	26,653	(627)	-1.86%
REFUND ON REAL PROPERTY TAXES	98,377	-	20,161	-	98,377	100.00%
BOCES ADMINISTRATION	209,774	188,286	188,286	181,137	21,488	11.41%
BOCES CAPITAL EXPENSES	46,148	44,804	44,804	45,436	1,344	3.00%
UNCLASSIFIED	55,000	55,000	55,000	55,000	-	0.00%
TOTAL INSURANCE, DUES & TAXES	678,908	537,352	550,821	510,985	141,556	26.34%
TOTAL CENTRAL SERVICES & OTHER CHARGES	695,708	555,352	567,571	525,353	140,356	25.27%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## CURRICULUM & INSTRUCTION

The area of curriculum and instruction reflects a commitment by the District to the development and support of a rigorous academic curricula as well as an investment in the administrative support necessary to ensure diligent program implementation and supervision.

The increased accountability of every school district for student achievement required by federal and state mandates gives rise to costs to support the NYS Testing in Grades 3-8 in English Language Arts and Math, District participation in NYS Reporting and Data Warehousing and the development of [NYSED Next Generation Learning Standards](#).

The curriculum and instruction budget supports the following:

- Salary for the Assistant Superintendent for Curriculum, Instruction & Assessment
- Clerical expenses associated with District curricular needs
- Procurement of professional materials related to curriculum development
- BOCES expenses related to testing, data compilation and reporting
- Providing of professional development to enhance instruction

The combined 2021-2022 budget for this area is \$363,941, a decrease of \$14,005 or -3.71% over the prior school year. The decrease is attributable to the completion of curriculum projects that were planned in the current school year.

Maintaining the District-wide commitment to standards-based curriculum, project- and problem-based learning and development of data-driven instruction will continue to be the focus of building-level leaders and faculty during the school year under the general supervision of the Assistant Superintendent for Curriculum, Instruction & Assessment.

### EXPENDITURES: CURRICULUM DEVELOPMENT

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
ASST SUPT CURRICULUM	235,332	224,095	224,095	2,052	11,237	5.01%
CERTIFIED STAFF - SUMMER	-	30,000	30,000	12,906	(30,000)	-100.00%
CLERICAL SALARY	66,609	63,851	65,051	61,931	2,758	4.32%
EQUIPMENT	-	1,000	25	-	(1,000)	-100.00%
SPECIAL PROJECTS	-	500	132	-	(500)	-100.00%
COVID CONTRACTUAL	10,000	-	25,000	-	10,000	100.00%
MATERIALS & SUPPLIES	2,000	500	4,000	-	1,500	300.00%
BOCES TESTING & REPORTING	50,000	58,000	38,462	60,952	(8,000)	-13.79%
CURRICULUM DEVELOPMENT	363,941	377,946	386,765	137,841	(14,005)	-3.71%

## SUPERVISION & IN-SERVICE TRAINING

**Supervision:** This functional area includes salaries and expenditures of all administrative directors, building principals, assistant principals and secretarial support for the District's school buildings and offices. The building administration provides overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student. Together with administrative directors they translate the overall District mission into school programs thus integrating them into the District's overarching goals.

The building administration focuses upon students, first and foremost; coordinates school activities; supervises staff; provides support for curriculum and instruction; ensures appropriate student safety, discipline, and guidance; maintains records; involves parents in their children's education; promotes positive school-community relations; and allocates building resources. Directors oversee specific areas including technology, pupil and special services, and health and physical education.

**In-service Training:** Faculty and staff development costs are budgeted here. Central office and building-level administration provide leadership for curriculum development projects and staff development. Together they establish and maintain a program of evaluation of instruction; plan and administer programs of professional development, mentoring, and in-service education; secure and distribute instructional resources, and work with teachers and staff in organizing and coordinating grade-level, departmental, and District curricular and instructional efforts through implementation of professional learning communities.

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Supervision costs show a decrease of \$644,381 or 36.2% in 2021-2022, this is a result of moving certain administrative salaries to the appropriate functional area code. Administrative salaries moved are Director of PPS, Assist Director of PPS, Athletic Director & Director of Technology.

In-service training costs are projected to increase by \$25,400 or 72.6% in 2021-2022, this is as a result of moving staff development costs from individual department/buildings to a centralized location.

The combined budget for these areas will decrease by a net of \$657,362 or -27% in 2021-2022.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: SUPERVISION & IN-SERVICE TRAINING**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
ADMINISTRATOR SALARIES	-	637,684	645,184	1,806,488	(637,684)	-100.00%
SUPERVISION- INSTR. SALARIES-	374,345	366,802	366,802	-	7,543	2.06%
SUPERVISION- INSTR. SALARIES- HS	359,998	382,728	332,025	-	(22,730)	-5.94%
SUPERVISION- INSTR. SALARIES- MS	402,652	394,162	394,162	-	8,490	2.15%
CLERICAL STAFF SALARIES	-	-	-	424,179	-	0.00%
CLERICAL OVERTIME	-	-	-	1,894	-	0.00%
CLERICAL STAFFS- RSS	190,519	182,867	189,954	-	7,652	4.18%
CLERICAL OVERTIME- RSS	2,000	2,000	2,000	-	-	0.00%
CLERICAL STAFFS- HS	142,144	135,847	138,147	-	6,297	4.64%
CLERICAL OVERTIME- HS	2,000	2,000	500	-	-	0.00%
CLERICAL STAFFS- MS	128,651	123,336	123,432	-	5,315	4.31%
CLERICAL OVERTIME- MS	2,000	2,000	990	-	-	0.00%
BMPRSS-EQUIPMENT	700	6,000	1,036	-	(5,300)	-88.33%
BBHS - EQUIPMENT	5,000	5,000	27	4,056	-	0.00%
BBMS - EQUIPMENT	300	4,000	3,365	949	(3,700)	-92.50%
PROFESSIONAL DEVELOPMENT	-	5,000	2,178	1,923	(5,000)	-100.00%
RSS-CONTRACTUAL	3,680	8,500	3,676	1,393	(4,820)	-56.71%
BBHS - CONTRACTUAL	20,500	25,500	24,630	6,987	(5,000)	-19.61%
BBMS - CONTRACTUAL	1,100	16,300	1,708	1,402	(15,200)	-93.25%
BMPRSS MATERIALS & SUPPLIES	4,500	25,000	8,239	18,998	(20,500)	-82.00%
BBHS MATERIALS & SUPPLIES	1,000	5,000	1,060	157	(4,000)	-80.00%
BBMS MATERIALS & SUPPLIES	2,850	7,500	6,144	3,795	(4,650)	-62.00%
SUPERVISION-REGULAR SCHOOL	<b>1,643,939</b>	<b>2,337,226</b>	<b>2,245,259</b>	<b>2,272,221</b>	<b>(693,287)</b>	<b>-29.66%</b>
STAFF DEV.CONTRACTUAL	60,400	35,000	30,950	6,214	25,400	72.57%
TEACHER EXCELLENCE-FUND	6,500	5,000	3,725	47	1,500	30.00%
STAFF DEVEL - SRP	250	250	-	-	-	0.00%
SUPT CONFERENCE DAY	5,500	5,500	2,000	3,025	-	0.00%
CONSULTANT SERVICES	25,000	25,000	36,000	25,495	-	0.00%
BOCES SERVICES	39,025	30,000	30,000	17,549	9,025	30.08%
INSERVICE TRAINING-INSTRUCTION	<b>136,675</b>	<b>100,750</b>	<b>102,675</b>	<b>52,330</b>	<b>35,925</b>	<b>35.66%</b>
<b>TOTAL SUPERVISION TRAINING</b>	<b>1,780,614</b>	<b>2,437,976</b>	<b>2,347,934</b>	<b>2,324,551</b>	<b>(657,362)</b>	<b>-26.96%</b>

## **PROGRAM BUDGET SECTION**

## INSTRUCTIONAL SUMMARY

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This category includes salaries for faculty and staff dedicated to regular instruction and student success. Other instructional expenses necessary to support mandated common core curriculum requirements across all grade levels and disciplines are also include here.

The Blind Brook Public Schools will employ 146 faculty members allocated across grades K-12 in 2021-2022. Class sizes will remain within the Board-supported mandates set to ensure appropriate education and allocation of human resources. The District's goal is to ensure that each child receives instruction that meets or exceeds New York State Learning Standards by curriculum and grade level.

Elementary students develop critical thinking and analytical skills. Through literacy instruction in language arts, mathematics, social studies, science, health, technology and physical education each child's curriculum is enriched, and each student develops cultural and creative skills through art, music, and supplemental programs.

At the secondary level, New York State Learning Standards are being met or exceeded throughout the District. AP courses, electives, art, music and physical education programs as well as academic intervention services and Regents preparation at all levels, are embedded throughout the curriculum.

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Included for budget purposes are payroll projections for K-12 faculty, substitute personnel, school monitors, teacher aides and stipends paid to these personnel for additional instructional assignments within the school.

Other instructional costs absorbed in this category are building-level expenses related to equipment/furniture, supplies and materials, textbooks and contractual obligations. These costs represent the building principals' per-pupil requests for 2021-2022 and in several instances are reduced yet again this year.

Other financial obligations of the District contained in this category are:

- Home tutoring
- Academic field trips
- BOCES instructional services

Total instructional area costs will increase by \$466,895 or 3.1% in 2021-2022.

Obtain more information at the [District Schools](#) link.



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: REGULAR INSTRUCTION**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
<b>SALARY</b>	-	-	-		-	
K-5 CERTIFIED	5,210,412	5,205,686	5,272,548	5,190,275	4,726	0.09%
6-8 CERTIFIED	3,552,507	3,511,109	3,329,445	3,366,451	41,398	1.18%
7-12 CERTIFIED	4,309,613	4,261,136	4,256,133	4,242,071	48,477	1.14%
STIPENDS	213,311	169,815	146,766	120,347	43,496	25.61%
SUBSTITUTES	315,000	310,000	247,285	260,750	5,000	1.61%
NON CERTIFIED - MONITORS	398,942	341,186	324,850	303,925	57,756	16.93%
NON CERTIFIED - AIDES	206,030	204,880	187,996	150,442	1,150	0.56%
<b>TOTAL SALARIES</b>	<b>14,205,815</b>	<b>14,003,812</b>	<b>13,765,023</b>	<b>13,634,261</b>	<b>202,003</b>	<b>1.44%</b>
<b>EQUIPMENT</b>						
RIDGE STREET	264,485	29,720	50,000	22,791	234,765	789.92%
MIDDLE SCHOOL	16,500	15,150	10,195	16,721	1,350	8.91%
HIGH SCHOOL	20,924	19,096	71,000	13,696	1,828	9.57%
<b>CONTRACTUAL</b>						
HOME TUTORING	20,000	20,000	24,320	15,665	-	0.00%
DAY FIELD TRIPS	18,000	18,000	2,500	14,370	-	0.00%
RIDGE STREET	600	9,900	2,000	3,570	(9,300)	-93.94%
MIDDLE SCHOOL	12,175	9,815	5,000	4,837	2,360	24.04%
HIGH SCHOOL	10,450	18,870	14,400	10,250	(8,420)	-44.62%
<b>SUPPLIES &amp; MATERIALS</b>						
SPECIAL	500	500	500	374	-	0.00%
RIDGE STREET	118,000	166,400	176,135	163,288	(48,400)	-29.09%
MIDDLE SCHOOL	76,523	66,410	57,918	57,636	10,113	15.23%
HIGH SCHOOL	46,032	66,153	66,230	39,263	(20,121)	-30.42%
<b>TEXTBOOKS</b>						
PRIVATE & PAROCHIAL	-	1,500	-	328	(1,500)	-100.00%
RIDGE STREET	100,000	31,000	18,528	14,993	69,000	222.58%
MIDDLE SCHOOL	5,000	14,400	977	3,662	(9,400)	-65.28%
HIGH SCHOOL	31,827	9,210	3,274	18,454	22,617	245.57%
<b>BOCES SERVICES</b>	35,000	35,000	-	20,036	-	0.00%
<b>TOTAL OTHER</b>	<b>776,016</b>	<b>531,124</b>	<b>502,977</b>	<b>419,932</b>	<b>244,892</b>	<b>46.11%</b>
<b>TOTAL REGULAR INSTRUCTION</b>	<b>14,981,831</b>	<b>14,534,936</b>	<b>14,268,000</b>	<b>14,054,193</b>	<b>446,895</b>	<b>3.07%</b>

## SPECIAL SERVICES & PUPIL SERVICES SUMMARY

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The education of children with disabilities is governed by the following statutes and regulations:

- The **Reauthorized Individuals with Disabilities Education Act (IDEA 2004)** which imposes on school districts, among other mandates, an obligation to provide all children with disabilities a free and appropriate public education in the least restrictive environment.
- **Section 504 of the Rehabilitation Act of 1973** and the **Americans with Disabilities Act (ADA) of 1990** which prohibit discrimination on the basis of disability.
- **Article 89 of the New York State Education Law and Part 200 of the Commissioner's Regulations** which are also the vehicles that implement federal law governing the rights of children with disabilities in New York State.

The Blind Brook-Rye Union Free School District must provide all eligible resident children with disabilities a free and appropriate public education in the least restrictive environment that meets their needs as set forth in the child's individualized education program (IEP). The District has met its obligation to comply with these laws and has/will have served the following numbers of school-age children with disabilities (CSE/CPSE).

For 2021-2022, it is anticipated that 159 students or about 12% of the total District's student body will be classified with special needs as identified by committees on special education (CSE/CPSE). Of the 159 students it is anticipated that 19-21 students will be attending out-of-district schools.

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Overall the expected costs for special/pupil services programs will increase by \$50,948, or .74% in 2021-2022. This is the result of an increase in special education staffing in this budget and an increase in the number of district students with disabilities attending BOCES special education programs next year.

Obtain more information about the District's special/pupil services programs at the [Pupil Services](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: SPECIAL SERVICES**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
<b>SALARIES</b>						
ADMINISTRATORS	347,479	-	-		347,479	100.00%
K-12 CERTIFIED				2,605,408	-	0.00%
K-5 CERTIFIED	1,230,919	1,233,102	1,225,099		(2,183)	-0.18%
6-8 CERTIFIED	975,645	901,858	948,562		73,787	8.18%
7-12 CERTIFIED	755,766	721,457	769,230		34,309	4.76%
K-12 NON CERTIFIED				1,094,765	-	0.00%
NON CERTIFIED - CLERICAL	105,024	101,273	98,871		3,751	3.70%
NON CERTIFIED - AIDES	1,085,199	1,082,066	1,000,530		3,133	0.29%
<b>TOTAL SALARIES</b>	<b>4,500,032</b>	<b>4,039,756</b>	<b>4,042,292</b>	<b>3,700,173</b>	<b>460,276</b>	<b>11.39%</b>
EQUIPMENT	15,000	10,000	11,820	6,108	5,000	50.00%
CONTRACTUAL EXPENDITURES	87,836	82,978	61,750	89,422	4,858	5.85%
MATERIALS & SUPPLIES	16,600	19,400	6,873	7,941	(2,800)	-14.43%
TUITION	1,364,193	1,582,312	1,436,954	1,454,534	(218,119)	-13.78%
RELATED SERVICES	254,500	263,775	273,000	201,791	(9,275)	-3.52%
BOCES TUITION	614,233	804,062	676,778	769,798	(189,829)	-23.61%
BOCES - RELATED SERVICES	88,801	87,964	87,964	78,593	837	0.95%
<b>TOTAL OTHER</b>	<b>2,441,163</b>	<b>2,850,491</b>	<b>2,555,139</b>	<b>2,608,187</b>	<b>(409,328)</b>	<b>-14.36%</b>
	<b>6,941,195</b>	<b>6,890,247</b>	<b>6,597,431</b>	<b>6,308,360</b>	<b>50,948</b>	<b>0.74%</b>

## LIBRARY/TECHNOLOGY SUMMARY

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The primary objective of the instructional technology plan in the Blind Brook-Rye Public Schools is to support the continued integration of technology and information literacy into curriculum, instruction, professional development, and information management to impact and expand the scope, quality, and richness of all educational programs. The primary objective of the instructional technology plan in the Blind Brook-Rye Public Schools is to support the continued integration of technology and information literacy into curriculum, instruction, professional development, and information management to impact and expand the scope, quality, and richness of all educational programs.

The Technology Department is supervised by the technology director and consists of (1) technology staff developer, (1) computer aide, (1.4) network technicians (outsourced), (1) data clerk and (1) office clerk. The Lower Hudson Regional Information Center (LHRIC), the technology arm of the local BOCES, provides engineering support. A Board-appointed technology planning committee consisting of administrators, teachers, community members and a board representative meet monthly to construct the District technology plan, establish goals, and evaluate the District's progress in meeting those goals. Every building within the District is fully networked, allowing users to efficiently share data and applications. The District's website, student information management systems and instructional software are hosted offsite by third-party vendors. Secured, dedicated servers house library software, cafeteria point-of-sale systems, instructional programs, and finance databases. All computers in the district are connected to the Internet through filtered access in keeping with CIPA (Child Internet Protection Act) regulations. Additionally, a fully managed wireless networking environment has been implemented.

The District libraries are supervised by building administration. The library staff consists of (2) library media specialists and (1) library clerk. Libraries in the District promote effective research strategies as well as information literacy. There has been an increase in the use of digital books and databases over the last few years.

The combined library/technology budget for 2020-2021 is projected to increase by \$170,977, or 10.7%. The increase is a result of the need to procure new technology equipment purchased through an installment purchase agreement with the SWBOCES LHRIC. Included in this budget are the following for 2021-2022:

- Continued use of the SWBOCES LHRIC for tech support services
- Additional student 1:1 devices
- Equipment to replace the MSHS Auditorium sound system
- Expand the data network on the MSHS campus to additional facilities
- Realigned budget codes for personnel

These budget items will assist in supporting the stated goals of the instructional technology plan: to provide an adequate and reliable infrastructure; timely resolution of technical problems; equitable access to hardware and software resources; well-designed ongoing professional development; and technology integration throughout the District. The proposed technology budget will advance efforts to integrate technology to extend and enrich curricula, and improve the manner in which instruction is delivered.

Obtain more information about the technology and instructional media/library programs at the [Technology](#) and [Library](#) links.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: LIBRARY/TECHNOLOGY & COMPUTER INSTRUCTION**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
SALARIES						
CERTIFIED	215,113	210,024	210,024	202,940	5,089	2.42%
NON CERTIFIED	36,125	35,819	34,819	33,435	306	0.85%
EQUIPMENT	20,000	800	800	75	19,200	2400.00%
CONTRACTUAL	500	500	500	-	-	0.00%
SUPPLIES					-	
RIDGE STREET	1,000	1,000	975	-	-	0.00%
MIDDLE & HIGH SCHOOL	7,500	7,500	5,250	1,037	-	0.00%
LIBRARY BOOKS					-	
RIDGE STREET	1,000	6,000	6,000	4,365	(5,000)	-83.33%
MIDDLE & HIGH SCHOOL	3,000	6,000	6,000	1,019	(3,000)	-50.00%
BOCES SERVICES	43,700	38,913	36,000	35,964	4,787	12.30%
<b>TOTAL LIBRARY</b>	<b>327,938</b>	<b>306,556</b>	<b>300,368</b>	<b>278,835</b>	<b>21,382</b>	<b>6.97%</b>
SALARIES						
CERTIFIED	329,586	79,810	81,407	75,629	249,776	312.96%
NON CERTIFIED	155,310	148,848	152,188	150,443	6,462	4.34%
EQUIPMENT	157,102	151,600	151,597	311,888	5,502	3.63%
CONTRACTUAL	159,830	159,500	150,017	88,847	330	0.21%
SUPPLIES	8,210	36,000	40,599	31,207	(27,790)	-77.19%
SOFTWARE	175,854	128,900	142,839	115,317	46,954	36.43%
BOCES	1,026,584	756,000	807,222	462,861	270,584	35.79%
<b>TOTAL TECHNOLOGY</b>	<b>2,012,476</b>	<b>1,460,658</b>	<b>1,525,869</b>	<b>1,236,192</b>	<b>551,818</b>	<b>37.78%</b>
<b>TOTAL LIBRARY/TECHNOLOGY</b>	<b>2,340,414</b>	<b>1,767,214</b>	<b>1,826,237</b>	<b>1,515,027</b>	<b>573,200</b>	<b>32.44%</b>

## **GUIDANCE/HEALTH SERVICES SUMMARY**

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The elementary, middle, and high school counselors in the guidance and counseling department address the academic, personal/social and career development needs of all HS students by designing, implementing, evaluating and enhancing a comprehensive school counseling program that promotes student success. Counselors provide proactive leadership that engages all stakeholders in the delivery of programs and services to assist and work with students to support their goals and maximize success as they prepare for their role in the ever-changing 21<sup>st</sup> century.

The guidance program is delivered through:

- A school guidance curriculum designed to help students achieve desired competencies and to provide students with developmentally appropriate knowledge and skills.
- Individual student planning to help students establish personal, academic and career goals to include the understanding of self and others, and assessment of strengths, weaknesses, talents, and skills.
- Academic planning that aligns with post high school and career goals.
- Responsive services that consist of prevention, intervention, and advocacy at the systemic level.
- Consultation with parents, teachers, other educators, and community resources.

In addition, counselors work with students to overcome the barriers they face in learning, help students build self-confidence, to build upon their strengths, to appreciate and celebrate individual differences and to develop healthy relationships that will contribute to academic and personal success. Counselors facilitate educational evening programs and in-school seminars related to developmental needs and college and career planning. The department is responsible for assisting students in registering for college related exams and assisting students with disabilities in acquiring accommodations for college related exams. Counselors monitor compliance of 504 policies and procedures and work with special education faculty to ensure student plans are adhered to.

The guidance portion of the budget will increase by \$14,481, or 1.4% in 2021-2022. This is a result of contractual salary increases and funding necessary to support guidance services in all three of the District's school buildings.

The health services portion of the budget is projected to decrease by \$1,610, or -.22%. The net decrease is a result of contractual salary increases programmed for school nurses in 2021-2022.

The guidance/health services 2021-2022 combined budget is projected to increase by \$12,871 or .72%.

Obtain more information at the District's K-12 [Guidance and Health Services](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: GUIDANCE, HEALTH, SOCIAL & PSYCHOLOGICAL SERVICES**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
SALARIES						
CERTIFIED	975,227	961,553	956,788	918,622	13,674	1.42%
NON CERTIFIED	81,083	79,526	61,423	75,925	1,557	1.96%
EQUIPMENT	500	500	-	-	-	0.00%
CONTRACTUAL	5,000	5,000	4,150	4,553	-	0.00%
SUPPLIES	3,000	3,750	2,923	1,389	(750)	-20.00%
<b>TOTAL GUIDANCE</b>	<b>1,064,810</b>	<b>1,050,329</b>	<b>1,025,284</b>	<b>1,000,490</b>	<b>14,481</b>	<b>1.38%</b>
SALARIES						
CERTIFIED	396,407	389,489	363,691	314,366	6,918	1.78%
NON CERTIFIED	241,644	243,172	217,394	185,696	(1,528)	-0.63%
EQUIPMNET						
RIDGE STREET	300	300	275	-	-	0.00%
MIDDLE/HIGH SCHOOL	1,910	1,910	1,263	-	-	0.00%
CONTRACTUAL					-	
IN DISTRICT STUDENTS	15,000	22,000	12,201	3,390	(7,000)	-31.82%
PRIVATE SCHOOLS	65,000	65,000	57,028	30,843	-	0.00%
SUB SERVICES	20,000	20,000	17,172	4,836	-	0.00%
SUPPLIES						
RIDGE STREET	4,000	4,000	2,975	-	-	0.00%
MIDDLE/HIGH SCHOOL	2,500	2,500	1,737	1,253	-	0.00%
<b>TOTAL HEALTH SERVICES</b>	<b>746,761</b>	<b>748,371</b>	<b>673,736</b>	<b>540,383</b>	<b>(1,610)</b>	<b>-0.22%</b>
<b>TOTAL GUIDANCE/HEALTH</b>	<b>1,811,571</b>	<b>1,798,700</b>	<b>1,699,020</b>	<b>1,540,873</b>	<b>12,871</b>	<b>0.72%</b>

## INTERSCHOLASTIC ATHLETICS AND CO-CURRICULAR SUMMARY

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The co-curricular and interscholastic athletics programs are important parts of the overall education program for Blind Brook's young men and women. All students are encouraged to take advantage of these exciting programs. An investment in these programs enhances school spirit and student morale. It does this by allowing students to work and play harmoniously with others, by promoting constructive use of their leisure time, by developing leadership traits and by furthering their athletic and vocational interests as well as developing new ones.

The 2021-2022 Athletic budget assumes full return of all of our sports programs.

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The co-curricular activities budget is decreasing by \$4,778 or 1.69% as a result of a decrease in contractual costs in 2021-2022

The interscholastic athletics budget is increasing by \$129,452, or 14.4% for 2021-2022. The increase is due to the re-allocation of the Athletic Director salary to the appropriate functional area.

Obtain more information about the interscholastic athletics program at the [Athletics](#) link.



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: CO-CURRICULAR & ATHLETICS**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019-2020 Actual	Budget to Budget	% Difference
SALARIES						
ADVISOR STIPENDS	191,360	192,863	181,193	177,634	(1,503)	-0.78%
CHAPERONE PAY	45,000	45,000	29,391	12,044	-	0.00%
CONTRACTUAL						
RIDGE STREET	3,500	3,500	3,500	1,055	-	0.00%
MIDDLE SCHOOL	5,000	5,000	1,745	-	-	0.00%
HIGH SCHOOL	32,000	36,275	32,172	32,172	(4,275)	-11.78%
SUPPLIES						
RIDGE STREET	500	500	-	-	-	0.00%
MIDDLE SCHOOL	500	-	-	-	500	100.00%
HIGH SCHOOL	500	-	-	-	500	100.00%
<b>TOTAL CO-CURRICULAR</b>	<b>278,360</b>	<b>283,138</b>	<b>248,001</b>	<b>222,904</b>	<b>(4,778)</b>	<b>-1.69%</b>
					-	
SALARIES					-	
ADMINISTRATIVE	170,428	-	-	-	170,428	100.00%
COACH STIPENDS	319,623	319,623	283,148	187,603	-	0.00%
CHAPERONE PAY	48,000	48,000	44,748	26,707	-	0.00%
EQUIPMENT	22,540	24,115	18,179	8,291	(1,575)	-6.53%
CONTRACTUAL EXPENDITURES	55,400	63,900	58,609	34,653	(8,500)	-13.30%
CONTRACTUAL MERGERS	9,289	19,655	10,000	8,289	(10,366)	-52.74%
CONTRACTUAL DUES	10,100	15,750	11,423	9,274	(5,650)	-35.87%
CONTRACTUAL - UNIFORMS	22,200	19,000	16,288	15,214	3,200	16.84%
CONTRACTUAL - STAFF DEVELOP	-	600	-	875	(600)	-100.00%
MATERIALS AND SUPPLIES	21,368	27,044	22,387	18,778	(5,676)	-20.99%
BOCES SERVICES	71,071	78,102	78,102	55,343	(7,031)	-9.00%
<b>TOTAL ATHLETICS</b>	<b>750,019</b>	<b>615,789</b>	<b>542,884</b>	<b>365,028</b>	<b>134,230</b>	<b>21.80%</b>
<b>TOTAL CO-CURRICULAR &amp; ATHLETICS</b>	<b>1,028,379</b>	<b>898,927</b>	<b>790,885</b>	<b>587,933</b>	<b>129,452</b>	<b>14.40%</b>

## PUPIL TRANSPORTATION SUMMARY

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The Blind Brook-Rye Union Free School District provides pupil transportation for all resident children who legally attend public, private or parochial schools that are between .75 to 15 miles from their homes, as specified by the current Board of Education Policy #5720 amended 5/18/04 (by voter referendum). Any student in kindergarten through 5<sup>th</sup> grade will be eligible if he or she lives more than  $\frac{3}{4}$  of a mile from school and a student in grades 6-12 will be eligible if he or she lives more than 1½ miles from school. Any resident, now living in the District, who applies for out-of-district transportation for their child/ren on or before April 1 of each year will be provided with transportation (within mileage limits); the District does not accept late applications unless it is submitted by a new resident within 30 days of the date of residency.

The District provides in-district transportation services using its own school buses driven by its own employees (7.5 FTE bus drivers). Private bus companies provide out-of-district transportation services and are more costly than in-district transportation services. The transportation budget is influenced by several variables, including but not limited to the following:

- In 2021-2022, the District is anticipating providing transportation for approximately 990 resident students to in-district schools and 69 students attending 28 private and special education schools. It also handles most of its afternoon sports trips using District buses.
- The District will continue to own and operate 14 large school buses and one school van that are inspected and maintained by the SWBOCES.
- The District must meet all NYSED (training), NYSDMV (drivers) and NYSDOT (buses) requirements for school bus operators.

Budget projections assume:

- The current school board transportation policy will remain unchanged.
- Procurement of two new school buses as presented to voters via a separate proposition.
- The number of students requesting out of district transportation will remain stable.
- The price of fuel will not increase exorbitantly.
- The District shares some services to out-of-district schools thus saving money each year.
- Insurance as well as inspection and maintenance costs will experience no dramatic increases.

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The Pupil Transportation budget for 2021-2022 is projected to increase by \$93,580, or 6% overall. This increase is mostly a result of rising overtime and contract transportation costs in 2020-2021.

Next year, the District must provide transportation for an estimated 85 resident students attending 30 different private and special education schools located outside of the District. It will do this by contracting with private school bus companies. The estimated cost for this contract transportation is \$891,666 or \$12,923 per pupil. By contrast, the District expects to transport 990 eligible students to in-district schools using its own school buses next year at a cost estimated to be \$749,673 or \$757 per pupil. The \$757 per pupil in-district transportation cost is far more (15x) cost-effective than the \$12,923 per pupil cost to transport children requesting service to out-of-district schools. Services provided to students attending out-of-district schools located with 15 miles of their residence are mandated by state education law.

Obtain more information at the [Pupil Transportation](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: TRANSPORTATION SERVICES**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
SALARY						
BUS DRIVERS	493,848	419,699	413,482	427,501	74,149	17.67%
OVERTIME	67,500	67,500	26,621	42,500	-	0.00%
EQUIPMENT	7,750	9,500	1,435	5,555	(1,750)	-18.42%
CONTRACTUAL	48,825	43,279	44,928	38,718	5,546	12.81%
FUEL	30,000	30,000	21,100	25,000	-	0.00%
BOCES BUS REPAIRS	80,000	85,000	78,000	85,000	(5,000)	-5.88%
GARAGE BUILDING	21,750	19,950	21,132	21,643	1,800	9.02%
<b>TOTAL IN DISTRICT TRANSPORTATION</b>	<b>749,673</b>	<b>674,928</b>	<b>606,698</b>	<b>645,917</b>	74,745	11.07%
CONTRACTOR TRANSPORTATION	891,666	881,831	752,250	810,991	9,835	1.12%
SPORTS TRIPS	14,000	5,000	4,743	37,500	9,000	180.00%
<b>TOTAL CONTRACT TRANSPORTATION</b>	<b>905,666</b>	<b>886,831</b>	<b>756,993</b>	<b>848,491</b>	18,835	2.12%
<b>TOTAL TRANSPORTATION</b>	<b>1,655,339</b>	<b>1,561,759</b>	<b>1,363,691</b>	<b>1,494,408</b>	<b>93,580</b>	<b>5.99%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## BOCES SERVICES SUMMARY

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In literature sent to component school districts the Southern Westchester BOCES proclaims that its mission is:

***"To support the work being done in schools by providing services  
and supports they are not able to provide for themselves."***

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The Blind Brook-Rye Union Free School District's use of Southern Westchester BOCES services represents about 4.7% of its total proposed 2021-2022 Budget. The five areas of services that the District subscribes to are:

- Special educational services for students
- Technology support services including student data and financial management services
- Cooperative school bus inspection and maintenance services
- Athletic services including Section 1 and competition official costs
- Various cross-contracts with other BOCES through the Southern Westchester BOCES

The District's decision to purchase these services from SWBOCES represents its belief that it is obtaining the highest quality service in these areas at a more reasonable cost than if it provided the services themselves or through outside vendors.

At this time it is projected that the District is likely to subscribe to \$2,418,266 in BOCES services during the 2021-2022 school year. This represents a higher level of spending than was budgeted in 2020-2021 by \$125,885, or 5.5%. This reflects the additional services being procured in technology IPA equipment and support services.

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More information about these cooperative services can be obtained at the [SWBOCES](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: BOCES SERVICES**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
BOCES SERVICES - BOE	3,500	4,500	3,500	3,500	(1,000)	-22.22%
BOCES SERVICES - FINANCE	64,050	64,250	57,671	42,285	(200)	-0.31%
BOCES SERVICES - PURCHASING	1,000	-	-	-	1,000	100.00%
BOCES SERVICES - PERSONNEL	20,380	17,500	12,158	4,744	2,880	16.46%
BOCES SERVICES - FACILITIES	25,000	-	12,600	-	25,000	100.00%
BOCES ADMINISTRATION/CAPITAL	255,922	233,090	233,090	226,573	22,832	9.80%
BOCES SERVICES - TESTING & REPORTING	50,000	58,000	38,462	60,952	(8,000)	-13.79%
BOCES SERVICES - INSERVICE TRAINING	39,025	30,000	30,000	17,549	9,025	30.08%
BOCES SERVICES - REGULAR INSTRUCTION	35,000	35,000	-	20,036	-	0.00%
BOCES SERVICES -STUDENTS W/ DISABILITIES	703,034	892,026	764,742	848,391	(188,992)	-21.19%
BOCES SERVICES - LIBRARY	43,700	38,913	36,000	35,964	4,787	12.30%
BOCES SERVICES - TECHNOLOGY	1,026,584	756,000	807,222	462,861	270,584	35.79%
BOCES SERVICES - ATHLETICS	71,071	78,102	78,102	55,343	(7,031)	-9.00%
BOCES SERVICES - TRANSPORTATION	80,000	85,000	78,000	57,879	(5,000)	-5.88%
<b>TOTAL EXPENDITURES</b>	<b>2,418,266</b>	<b>2,292,381</b>	<b>2,151,547</b>	<b>1,836,076</b>	<b>125,885</b>	<b>5.49%</b>

## **CAPITAL BUDGET SECTION**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**OPERATIONS & MAINTENANCE SUMMARY**

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The Operations & Maintenance (O&M) budget for 2021-2022 is projected to increase by \$169,978 or 7.42%. The increase is due to hiring 2 new custodial staff, and an increase in BOCES services and long-range planning.

The budget projections are a result of estimates in staffing, utilities costs, service agreement costs and the number of ordinary and long-range maintenance projects paid out of the general fund next year.

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Day shift custodians do set-ups, internal deliveries, building repairs, cleaning, grounds work and landscaping during the school day. Night custodians and cleaners do cleaning and set-ups as well as breakdowns. All custodial and cleaning work is performed to Level 2 standard.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: OPERATIONS AND MAINTENANCE**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
TELEPHONE SERVICE	111,000	111,698	97,311	103,168	(698)	-0.62%
ENERGY (GAS)	135,000	134,676	90,000	92,033	324	0.24%
WATER SERVICE	27,120	25,120	23,000	13,893	2,000	7.96%
ELECTRICAL SERVICE	410,000	401,706	305,000	270,254	8,294	2.06%
COPIER SERVICE	86,000	84,024	61,942	62,405	1,976	2.35%
BOCES SERVICES	25,000	-	12,600	-	25,000	100.00%
<b>TOTAL OPERATIONS</b>	<b>794,120</b>	<b>757,224</b>	<b>589,853</b>	<b>541,753</b>	<b>36,896</b>	<b>4.87%</b>

CUSTODIAL SALARIES	793,975	708,841	736,598	687,858	85,134	12.01%
CUSTODIAL OVERTIME	70,000	90,000	79,072	66,070	(20,000)	-22.22%
NIGHT CLEANERS	225,236	224,998	224,257	137,102	238	0.11%
EQUIPMENT	47,500	47,500	47,500	12,896	-	0.00%
ORDINARY MAINTENANCE	68,110	67,200	67,900	59,780	910	1.35%
SERVICE AGREEMENTS	157,300	154,500	159,692	157,212	2,800	1.81%
LONG RANGE MAINTENANCE	162,000	108,500	115,400	93,460	53,500	49.31%
UNIFORMS	7,000	6,500	6,987	4,784	500	7.69%
MATERIALS & SUPPLIES	110,000	125,000	191,788	129,873	(15,000)	-12.00%
COVID SUPPLIES	25,000	-	84,000	-	25,000	100.00%
<b>TOTAL MAINTENANCE</b>	<b>1,666,121</b>	<b>1,533,039</b>	<b>1,713,194</b>	<b>1,349,034</b>	<b>133,082</b>	<b>8.68%</b>

<b>TOTAL OPERATIONS/MAINTENANCE</b>	<b>2,460,241</b>	<b>2,290,263</b>	<b>2,303,047</b>	<b>1,890,786</b>	<b>169,978</b>	<b>7.42%</b>
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BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## DEBT SERVICE SUMMARY

In order to build facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. It also borrows money in certain instances when tax refunds to non-homestead taxpayers become necessary as a result of court orders. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on these outstanding borrowings.

The total cost of the District's outstanding debt service for 2020-2021 is \$5,613,438, an increase of \$2,851,010 from the prior year. Noteworthy is the impact of new principal and interest payments which commence in 2020-2021 as a result of the October 2019 sale of serial bonds to fund District-wide construction projects in which work began on July 1, 2020.

The District's "outstanding" construction bond debt service schedule for years 2020-2021 through 2039-2040 is provided below.

<b>CONSTRUCTION BOND DEBT SERVICE SCHEDULE</b>
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SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL P & I
2020-2021 *	\$3,190,000	\$1,853,409	\$5,043,409
2021-2022	\$2,880,000	\$1,212,763	\$4,092,763
2022-2023	\$2,950,000	\$1,120,569	\$4,070,569
2023-2024	\$3,030,000	\$1,025,381	\$4,055,381
2024-2025	\$3,110,000	\$927,019	\$4,037,019
2025-2026 **	\$3,190,000	\$825,481	\$4,015,481
2026-2027	\$2,085,000	\$750,463	\$2,835,463
2027-2028	\$2,120,000	\$703,156	\$2,823,156
2028-2029	\$2,155,000	\$655,063	\$2,810,063
2029-2030	\$2,195,000	\$606,125	\$2,801,125
2030-2031	\$2,240,000	\$556,231	\$2,796,231
2031-2032	\$2,285,000	\$505,325	\$2,790,325
2032-2033	\$2,330,000	\$453,406	\$2,783,406
2033-2034	\$2,380,000	\$400,419	\$2,780,419
2034-2035	\$2,430,000	\$346,306	\$2,776,306
2035-2036	\$2,485,000	\$289,459	\$2,774,459
2036-2037	\$2,540,000	\$229,788	\$2,769,788
2037-2038	\$2,600,000	\$167,125	\$2,767,125
2038-2039	\$2,660,000	\$101,375	\$2,761,375
2039-2040	\$2,725,000	\$34,063	\$2,759,063
<b>Totals</b>	<b>\$51,580,000</b>	<b>\$12,762,925</b>	<b>\$64,342,925</b>

\* 2020-2021 2001 Bonds for 2001-02 Building Construction originally totaling \$16,702,264 will be retired at year end

\*\* 2025-2026 2005 Bonds for 2005-06 Building Construction originally totaling \$17,335,000 will be retired at year end

In addition, the districts has debt for property tax refunds, EPC payments and the purchase of new buses.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**EXPENDITURES: DEBT SERVICE**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
SERIAL BONDS-SCHOOL CONSTRUCTION-P	2,880,000	3,190,000	3,190,000	1,675,000	(310,000)	-9.72%
SERIAL BONDS-SCHOOL CONSTRUCTION-I	1,212,763	1,853,410	1,853,410	403,700	(640,647)	-34.57%
PRINCIPAL - REAL PROPERTY TAX REFUND	195,000	190,000	190,000	185,000	5,000	2.63%
INTEREST - REAL PROPERTY TAX REFUND	129,044	134,744	134,744	140,294	(5,700)	-4.23%
BAN INTEREST - CONSTRUCTION	-	-	-	91,567		
INSTALLMENT PURCHASE DEBT- BUS-PRINCIPL	44,704	42,784	44,704	-	1,920	4.49%
INSTALLMENT PURCHASE DEBT- BUS-INTEREST	2,616	4,201	-	-	(1,585)	-37.73%
EPC PRINCIPAL	199,196	194,764	194,763	190,430	4,432	2.28%
EPC INTEREST	46,087	50,519	50,518	54,852	(4,432)	-8.77%
<b>TOTAL DEBT</b>	<b>4,709,410</b>	<b>5,660,422</b>	<b>5,658,139</b>	<b>2,740,842</b>	<b>(951,012)</b>	<b>-16.80%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**COMMUNITY SERVICES & CENSUS**

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This budget supports the District-wide community services program in which no funds have been budgeted for contractual expenditures that arise during the year. More information about this program is available at the [Community Services](#) link.

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**EXPENDITURES: COMMUNITY SERVICES**

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	2019-2020 Actual	Budget to Budget	% Difference
CONTRACTUAL EXPENDITURES	-	1,000	-	(1,000)	-100.00%
<b>TOTAL COMMUNITY SERVICES</b>	-	<b>1,000</b>	-	<b>(1,000)</b>	<b>-100.00%</b>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

## INTER-FUND TRANSFERS

The School District maintains seven individual governmental funds; General Fund, Special Aid Fund, School Lunch Fund, Special Purpose Fund, Debt Service Fund, Capital Projects Fund and Permanent Fund. The General, Special Aid and the Capital Projects Funds, are considered major funds.

The District typically budgets for two types of interfund transfers from the General Fund to the:

1. Special Aid Fund
2. Capital Projects Fund

The Special Aid Fund is used to account for revenues and expenditures in connection with federally supported programs and State funded grants operated by the School District. At Blind Brook, the General Fund supports only one of these programs. Each year the estimated costs of providing extended year (summer) school services is determined and 20% of this amount is budgeted as a transfer to the Special Aid Fund. The remaining 80% of funding is provided by the State Education Department.

The Capital Projects Fund is provided for school districts to account for capital improvements and acquisitions. Capital projects are budgeted on an individual project basis since legal and contractual requirements will vary from one project to another. The initiation and implementation of a capital project generally requires voter authorization of the funding that may take the form of either obligations or current budgeted funds.

Included in the 2021-2022 budget is only one interfund transfer. This transfer is to the Special Aid Fund in the amount of \$39,00 providing a 20% offset to summer school special education expenditures anticipated in July and August of 2021. The remaining 80% of funding is provided by the State Education Department and accounted for in the Special Aid Fund.

At this time, there are no capital projects scheduled in 2021-2022 that will require a transfer from the general fund to the capital fund. The large-scale construction taking place at both Blind Brook campuses is funded through the sale of serial bonds that took place in October 2019.

## EXPENDITURES: INTER-FUND TRANSFERS

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	20-21 Anticipated	2019- 2020 Actual	Budget to Budget	% Difference
INTERFUND TRANSFER SPECIAL AID FUND	39,000	39,020	25,865	23,998	(20)	-0.05%
TRANSFER TO CAPITAL	-	-	-	249,844	-	0.00%
<b>TOTAL TRANSFERS</b>	<b>39,000</b>	<b>39,020</b>	<b>25,865</b>	<b>273,842</b>	<b>(20)</b>	<b>0.00%</b>

## APPENDICES

### Appendix Number and Description:

1. 2021-2022 Real Property Tax Levy Cap Worksheet
2. 2021-2022 Property Tax Report Card
3. 2021-2022 Administrative Compensation Information
4. Local Government Exemption Impact Report
5. Glossary of School Finance and Budget Terms
6. 2021-2022 School District Budget Notice (Postcard)
7. The NYS District Report Card and Fiscal Accountability Supplement can be found at <https://data.nysed.gov>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

<b>Real Property Tax Levy Cap</b>	<b>2021-2022</b>
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<b>Total Levy Limit Before Adjustments/Exclusions</b>
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Tax Levy FYE 2020-21	\$44,042,253
Tax Cap Reserve Plus Interest from FYE 2015 Used to Reduce 2019-20 Levy	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2019-20	\$0
Tax Base Growth Factor	1.0099
PILOTs Receivable FYE 6/30/2019	\$0
Tort Exclusion Amount Claimed in FYE 6/30/2019	\$0
Capital Levy for FYE 6/30/2019	\$4,276,962
Allowable Levy Growth Factor	1.0123
PILOTs Receivable FYE 6/30/2020	\$0
Available Carryover from FYE 6/30/2019	\$0

<b>Total Levy Limit Before Adjustments/Exclusions</b>	<b>\$40,696,785</b>
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<b>Exclusions</b>
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Tax Levy Necessary for Expenditures from Tort Orders/Judgments Over 5%	\$0
Capital Levy for FYE 6/30/2022	\$3,693,657
Pension Rate Expenditures caused by an ECR growth rate of Greater than 2%	
Teachers Retirement System	\$0
Employee Retirement System	\$0

<b>Total Exclusions</b>	<b>\$3,693,657</b>
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Tax Levy Limit Adjusted for Transfers Plus Exclusions	\$44,389,442
Total Tax Cap Reserve Amount to Reduce 2020 Levy	\$0
2021-22 Proposed Levy, Net of Reserve	\$44,042,253
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$347,189

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**PROPERTY TAX REPORT CARD**

Total Budgeted Amount, not including Separate Propositions	50,456,017	51,169,419	1.41%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	44,042,253	44,042,253	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>			
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	44,042,253	0.00%
F. Permissible Exclusions to the School Tax Levy Limit	4,276,962	3,693,657	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	39,824,756	40,696,292	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	39,765,291	40,348,596	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	59,465	347,696	
Public School Enrollment	1,351	1,323	-2.07
Consumer Price Index			1.23%
<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.			
<sup>2</sup> 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.			
<sup>3</sup> For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.			
	Actual 2020-21 (D)	Estimated 2021-22 (E)	
Adjusted Restricted Fund Balance	1,094,680	1,031,293	
Assigned Appropriated Fund Balance	1,550,000	2,604,649	
Adjusted Unrestricted Fund Balance	2,972,892	2,046,776	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	5.89%	4.00%	

Reserve Type	Reserve Description	3/31/2021 Actual Balance	6/30/2021 Estimated Ending Balance
<b>Tax Certiorari</b>	For tax certiorari settlements	42,155	42,198
<b>Employee Benefit Accrued Liability</b>	For accrued 'employee benefits' due to employees upon termination of service.	337,599	400,000
<b>Retirement Contribution</b>	For employer retirement contributions to the State and Local Employees' Retirement System.	239,095	139,095
<b>Single Other Reserve + (add)</b>		0	150,000



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
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## SALARY DISCLOSURE

School Administrator Salary Disclosure Form		2021-2022 Salary Threshold = \$143,000	
<p>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 2021-2022.</p> <p>If you will be sharing a <u>Superintendent</u>, 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 <a href="mailto:EMSCMGTS@nysed.gov">EMSCMGTS@nysed.gov</a> indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.</p> <p><i>The salaries, benefits and other compensation reported in the form should reflect <u>only</u> the financial support or commitment that <u>your</u> district will be making. They should <u>not</u> reflect the <u>total</u> amounts budgeted to be paid by all participating districts over the school year.</i></p>			
<b>Report Estimated Salaries in the Budget for the 2021-2022 School Year</b>			
Title	Salary	Employee Benefits	Other Remuneration
Superintendent of Schools	245,000	65,451	3,600
<b>Associate, Assistant and Deputy Superintendents</b>			
Assist. Superintendent For Curriculum	230,405	63,889	
Assist. Superintendent For Finance & Facilities	202,470	43,056	
<b>Other Supervisory and Administrative Employees Scheduled to Receive \$143,000 or More in Salary</b>			
Director of PPS	212,824		
Director of Athletics	168,771		
Director of Technology	161,375		
HS Principal	184,320		
MS Principal	226,535		
ES Principal	191,759		
ES Associate Principal	178,726		



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
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RP-495 (9/08)

**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE**

**OFFICE OF REAL PROPERTY TAX SERVICES**

**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**

(for local use only -- not to be filed with NYS Office of Real Property Tax Services)

<b>Date:</b>	<b>April 15, 2021</b>		
<b>Taxing Jurisdiction</b>	<b>Blind Brook Rye UFSD</b>		
<b>Fiscal Year Beginning:</b>	<b>2021</b>		
<b>Total equalized value in taxing jurisdiction:</b>	<b>\$2,641,133,537</b>		

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12150	NYS Employees Retirement System	RPTI 404(2)	3	13,393,300	0.51%
13100	CO - Generally	RPTI 406(1)	12	134,929,820	5.11%
13500	Town - Generally	RPTI 406(1)	1	14,189,000	0.54%
13650	VG - Generally	RPTI 406(1)	15	15,330,000	0.58%
13800	School District	RPTI 408	2	45,411,300	1.72%
13850	BOCES	RPTI 408	1	5,606,500	0.21%
25110	Non Prof Corp - Relig (Cont Pro)	RPTI 420-a	1	5,261,100	0.20%
25130	Non Prof Corp - Charity (Cont Pro)	RPTI 420-a	1	14,001,700	0.53%
27350	Privately Owned Cemetery Land	RPTI 446	1	81,100	0.00%
41120	Alt Vet Ex-War Period-Non-Combat	RPTI 458-a	89	4,806,000	0.18%
41124	Alt Vet Ex-War Period-Non-Combat	RPTI 458-a	11	594,000	0.02%
41130	Alt Vet Ex-War Period-Combat	RPTI 458-a	39	3,492,000	0.13%
41134	Alt Vet Ex-War Period-Combat	RPTI 458-a	5	450,000	0.02%
41140	Alt Vet Ex-War Period-Disability	RPTI 458-a	9	1,398,345	0.05%
41144	Alt Vet Ex-War Period-Disability	RPTI 458-a	3	303,435	0.01%
41400	Clergy	RPTI 460	2	3,000	0.00%
41800	Person Age 65 or Over	RPTI 467	18	5,170,695	0.20%
41834	Enhance Star	RPTI 425	133	24,666,543	0.93%
41854	Basic Star 1999-2000	RPTI 425	553	44,173,640	1.67%
		<b>Totals</b>	<b>899</b>	<b>\$333,261,478.00</b>	<b>12.62%</b>

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$  
(details contained on RP-495-PILOT)

**GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

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

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**GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS**

comparison with a fixed base period (also called the cost-of-living index). However, the CPI does not take into

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

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.

**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.

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**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

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

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.

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**GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**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**

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### **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.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET

**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.			
** 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)			
Description	Amount		
N/A	0		
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			