



PROPOSED BUDGET

2025-2026



BLIND BROOK-RYE UFSD

March 4, 2025



Tonight's Presentation

Budget Context

- ☐ Board Policy
 - ☐ The Budget Process
 - ☐ Recent Spending & Tax Levy History
 - ☐ 2025-2026 Tax Levy Cap
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Budget Drivers

- ☐ Goals
 - ☐ Enrollment
 - ☐ Staffing
-

2025-2026 Proposed Budget



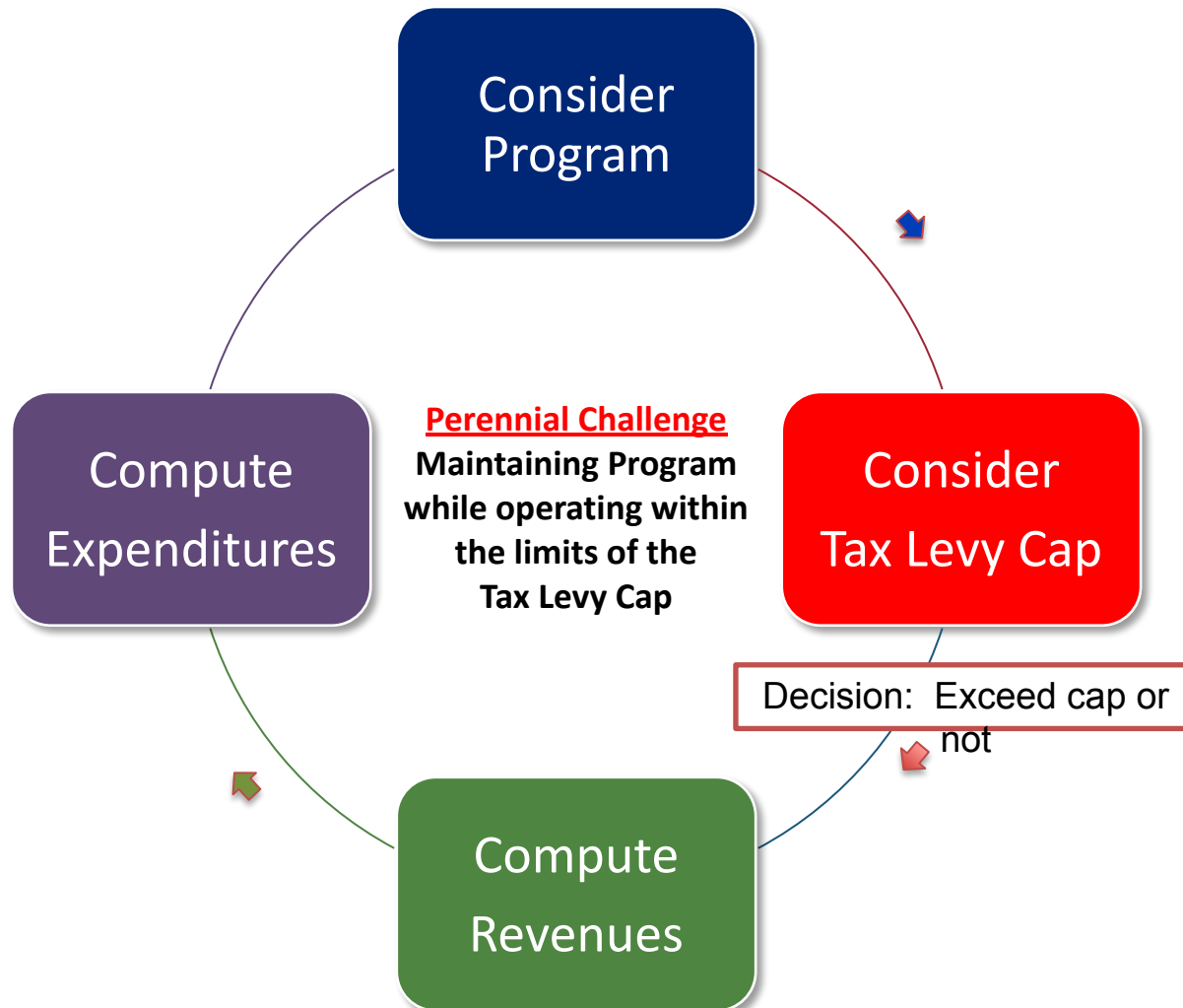
Budget Context

2025-2026

BUDGET PLANNING AND DEVELOPMENT

“Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System...”

School District Budgeting Process



The 2% tax cap is not really a 2% tax cap

Point of fact, again this year the Tax Levy Cap calculation will permit an increase in school taxes *greater* than 2%.



The *Current* 2025-2026 Tax Cap Reality

**CPI Factor at 1.02
and
Tax Base Growth Factor of 1.0167**

The Blind Brook School District is allowed a maximum allowable tax levy rate increase of 2.97%



Net 2025-26 Tax Levy Cap Increase

Preliminary Tax Levy Cap

Maximum Allowable Tax Levy	\$53,607,090
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Prior year tax levy	\$52,059,564
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Net Increase to Stay at Cap	\$ 1,547,526
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Preliminary 2025-2026 Tax Levy Cap Calculation

Tax-Cap Calculation		
2025-2026		
Raised by taxes in 2024-2025	52,059,564	
x tax-base growth factor 1.0106	1.0106	ORPTS (Dec 2024)
	52,611,395	
+ PILOTs received	0	
=	52,611,395	
Less Prior Year Exclusion		
Capital Tax	4,381,892	
= Adjusted prior year tax levy	48,229,503	
1.02% or CPI whichever is less	1.02	
	49,194,093	
- PILOTs receivable	0	
+ carryover from previous year	0	
Tax-levy limit	49,194,093	
New School Year Exemptions		
ERS/TRS Exclusion	0	
Capital Tax	4,412,997	
Maximum allowable tax levy	53,607,090	



Capital Tax Levy Exclusion

2025-26 Debt Service (Capital) \$4,979,632

2025-26 BOCES Capital Expenditure plus \$25,122

2025-26 Building Aid less (\$539,906)

2025-26 Capital Transportation Aid less (\$51,851)

2025-26 Capital Tax Levy Exclusion = \$4,412,997



Budget Drivers

2025-2026

2025-2026 Proposed Budget

Goals

1. Maintain core instructional programs and activities consistent with School Board Policy 5110; and
1. Propose a budget that results in a tax levy at or below the cap.



Enrollment

GRADES	2024-2025 ACTUAL ENROLLMENT	2025-2026 PROJECTED ENROLLMENT	INCREASE or DECREASE # STUDENTS
K-5	604	605	1
6-8	290	277	-13
9-12	405	411	6
Ungraded	4	4	0
TOTAL	1,303	1297	-6



Current/**Projected** Class Sizes

GRADE	2024-2025 ENROLLMENT	2024-25 SECTIONS	2024-2025 AVG CLASS SIZE	2025-2026 ENROLLMENT	2025-2026 SECTIONS	2025-2026 AVG CLASS SIZE
K	103	5	20-21	97	5	17-18
1	108	5	21-22	103	5	20-21
2	106	5	21-22	108	5	21-22
3	85	4	20-22	106	5	21-22
4	106	5	20-21	85	4	20-22
5	95	5	18-20	106	5	20-21
6	108	5	21-22	95	5	19
7	74	5	14-15	108	5	21-22
8	108	5	21-22	74	5	14-15
9	101	5	20-21	108	5	21-22
10	104	5	20-21	101	5	20-21
11	98	5	19-20	104	5	20-21
12	102	5	20-21	98	5	19-20



Total District Staffing

Staffing	Actual 2024-2025	Proposed 2025-2026
Instructional	151	151
Non-Instructional	68	68
Administrative	13	13
Supervisory/ Confidential	3	3
Part-time	67	67
Total Employees	302	302

PROPOSED BUDGET

Budget Proposal

The proposed budget presented tonight is *not* the final budget that goes to resident voters in May.

Changes to this budget *may* occur as new information from Albany and community discussions may permit.

There will be two months of presentations and discussion before the Board of Education adopts a final budget for voter consideration.

Budgeting Highlights

- Projected gap between revenue and expenditures
- Striving to keep tax increases within the allowed limit.
- CPI increased 3% in 2024 and early indications suggest inflation will continue to be an issue in 2025
- Support services needs continue to increase
- Contractual costs continue to increase

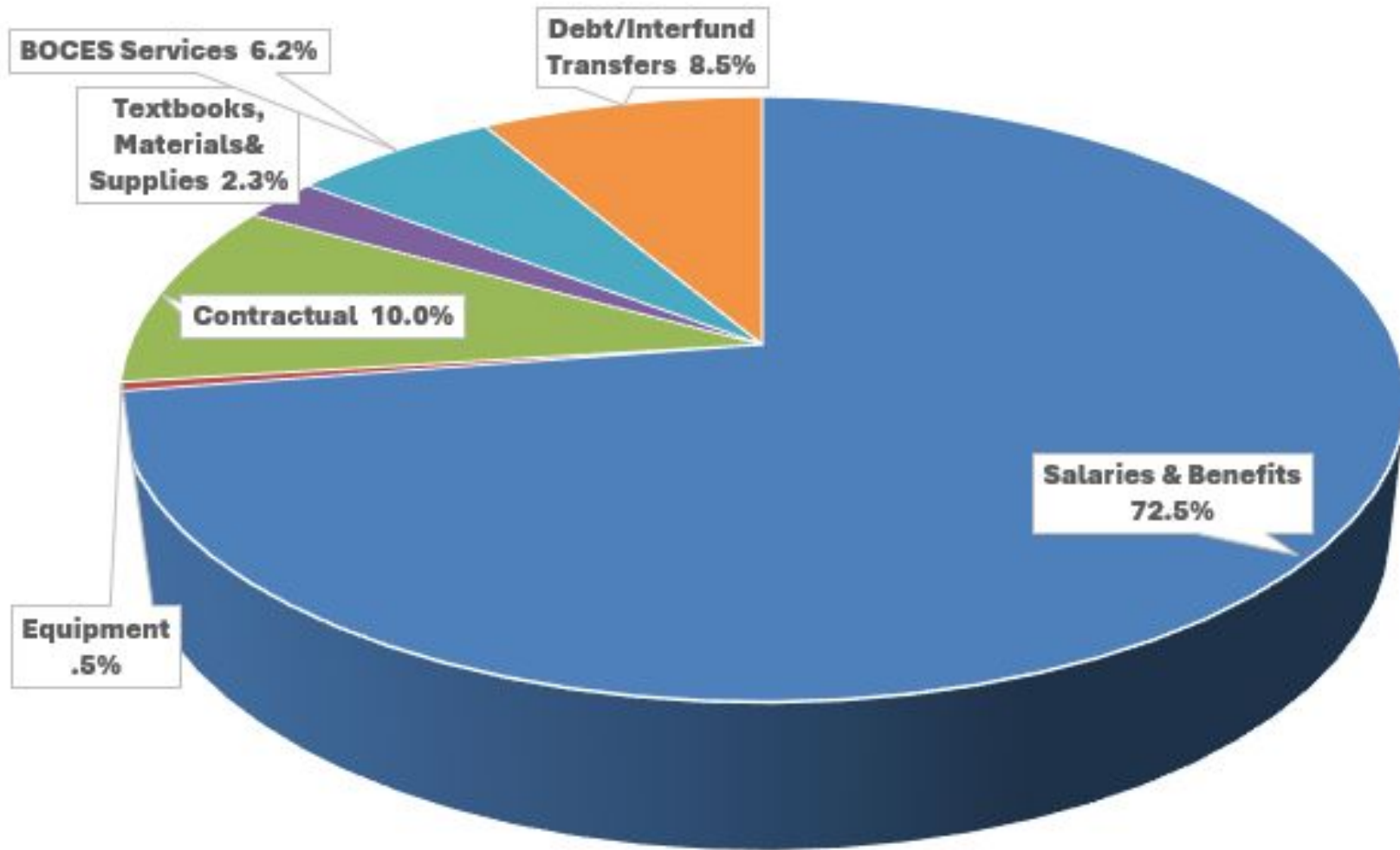
Budgeting Priorities

- Maintaining current educational programs
- Providing supports for students with academic, social and behavioral needs (Special Education Staffing)
- Continuing long term planning goals, including the strategic plan
- Maintaining the District's Capital Assets
- Ensuring safety and security
- Balancing fiscal responsibility with educational needs

2025-2026 Proposed Expenditures by Function

Functional Area	Proposed Budget	24-25 Budget	Dollar Change	Percent Change
Board of Education	73,156	69,195	3,961	5.72%
Central Office	1,315,144	1,220,891	94,253	7.72%
Public Info & Legal	513,778	476,610	37,168	7.80%
Operations & Maintenance	3,135,072	3,123,954	11,118	0.36%
Central Services	798,129	814,901	(16,772)	-2.06%
Curriculum Development	350,809	338,014	12,795	3.79%
Supervision & Inservice Training	1,845,151	1,794,450	50,701	2.83%
Instructional Services	16,991,845	15,906,206	1,085,639	6.83%
Special & Pupil Services	8,832,974	8,379,478	453,496	5.41%
Library & Technology	2,866,624	3,010,650	(144,026)	-4.78%
Guidance & Health	2,071,197	1,979,718	91,479	4.62%
Co-curricular & Athletics	1,331,189	1,205,599	125,590	10.42%
Pupil Transportation	2,247,379	1,992,982	254,397	12.76%
Employee Benefits	14,038,860	13,711,094	327,766	2.39%
Debt Service	5,167,030	5,245,380	(78,350)	-1.49%
Interfund Transfers	39,000	706,927	(667,927)	-94.48%
Total Expenditures	61,617,337	59,976,049	1,641,288	2.74%

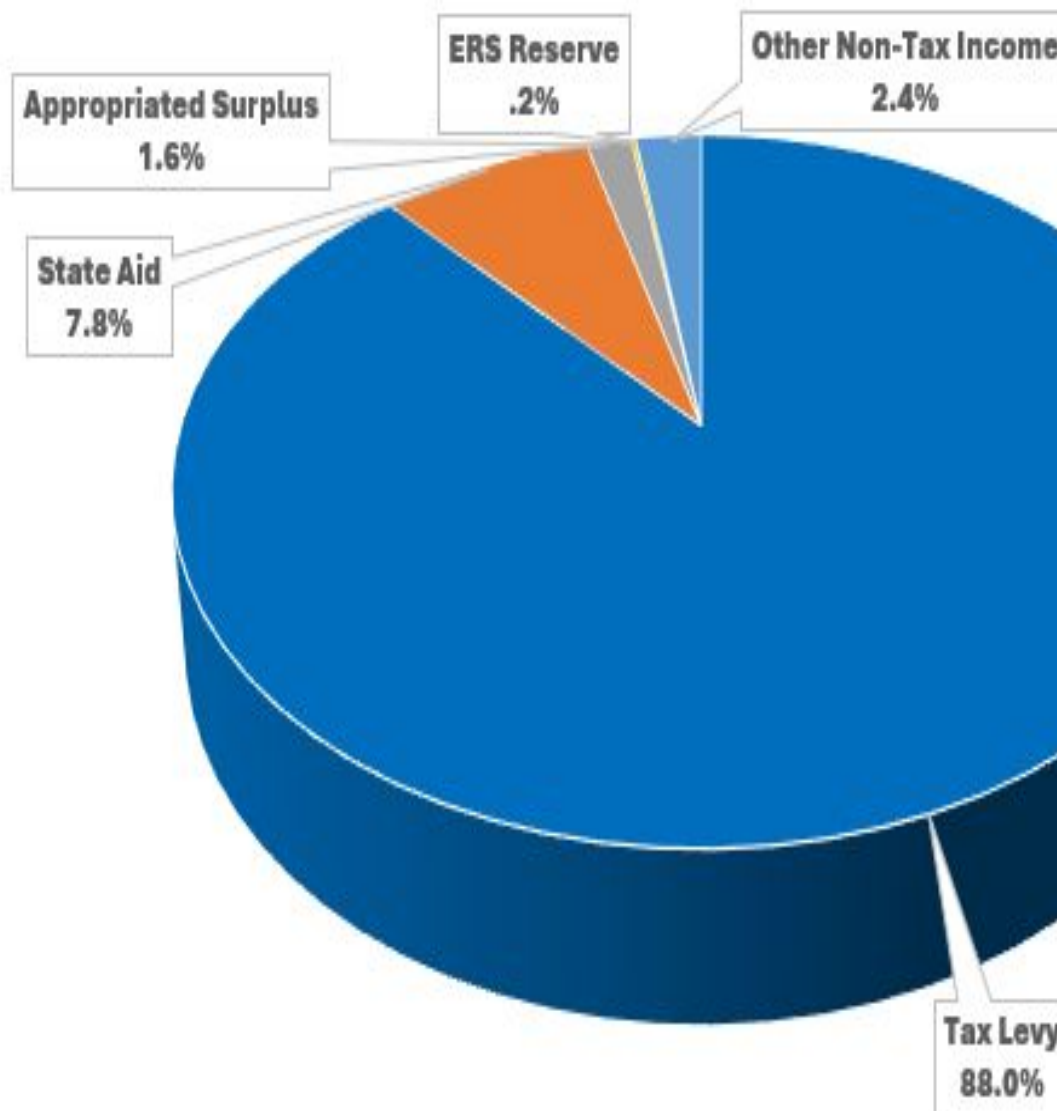
2025-2026 Proposed Expenditures by Object



2025-2026 Proposed Revenues by Account

Revenue Source	2025-2026 Proposed	2024-2025 Budget	Budget to Budget	% Difference
School Tax Levy (includes STAR)	53,607,090	52,059,564	1,547,526	2.97%
<u>State Funding</u>				
State Aid	4,015,597	3,855,271	160,326	4.16%
BOCES Aid	720,145	803,718	(83,573)	-10.40%
<u>Local Non-Property Revenue</u>				
Appropriated Surplus	1,000,000	1,208,884	(208,884)	-17.28%
Non-Resident Tuition	245,922	236,982	8,940	3.77%
County Sales Tax	600,000	575,000	25,000	4.35%
Earned Interest	315,000	205,000	110,000	53.66%
Miscellaneous	303,355	333,038	(29,683)	-8.91%
ERS Reserve	100,000	698,592	(598,592)	100.00%
Total Revenue	60,907,109	59,976,049	931,060	1.55%
Shortfall	(710,228)			

2025-2026 Proposed Revenues Sources





Proposed Budget

Proposed Expenditures	\$61,617,337	2.74 %	Increase
Proposed Revenues	\$60,907,109	1.55 %	Increase
Current Shortfall	(\$ 710,228)	1.36 %	Increase
Tax Levy Increase Needed	\$54,317,318	4.34%	Increase
Tax Cap Levy	\$53,607,090	2.97%	Increase

Items Under Consideration

- Assemblies
- Professional Development (workshops, conferences and consultants)
- Technology equipment
- Musical Instruments
- Art Equipment
- Theater
- Field Trips
- Materials and Supplies
- Text books
- Furniture

Next Steps...

- Further budget discussions
- Monitor 2024-2025 operating budget
- Continue to refine projected expenditures



Upcoming 2025-2026 Budget Discussion Dates

March 22, 2025	Saturday Public Budget Discussion
April 1, 2025	Public Budget Discussion
April 21, 2025	BOE Candidate Petitions due by 5:00 PM
April 22, 2025	Board Adoption of 2025-2026 Budget
May 13, 2025	Public Budget Hearing
May 20, 2025	2025-2026 Budget Vote & Board Member Election

Board & Community Discussion

