

2026-2027

PROPOSED BUDGET

Blind Brook–Rye UFSD



TONIGHT'S PRESENTATION: 2026-2027 PROPOSED BUDGET

BUDGET DRIVERS

- **Strategic Plan & Goals**
- **Enrollment**
- **Staffing**

BUDGET CONTEXT

- **Board Policy**
- **The Budget Process**
- **Recent Spending & Tax Levy History**
- **2026-2027 Tax Levy Cap**

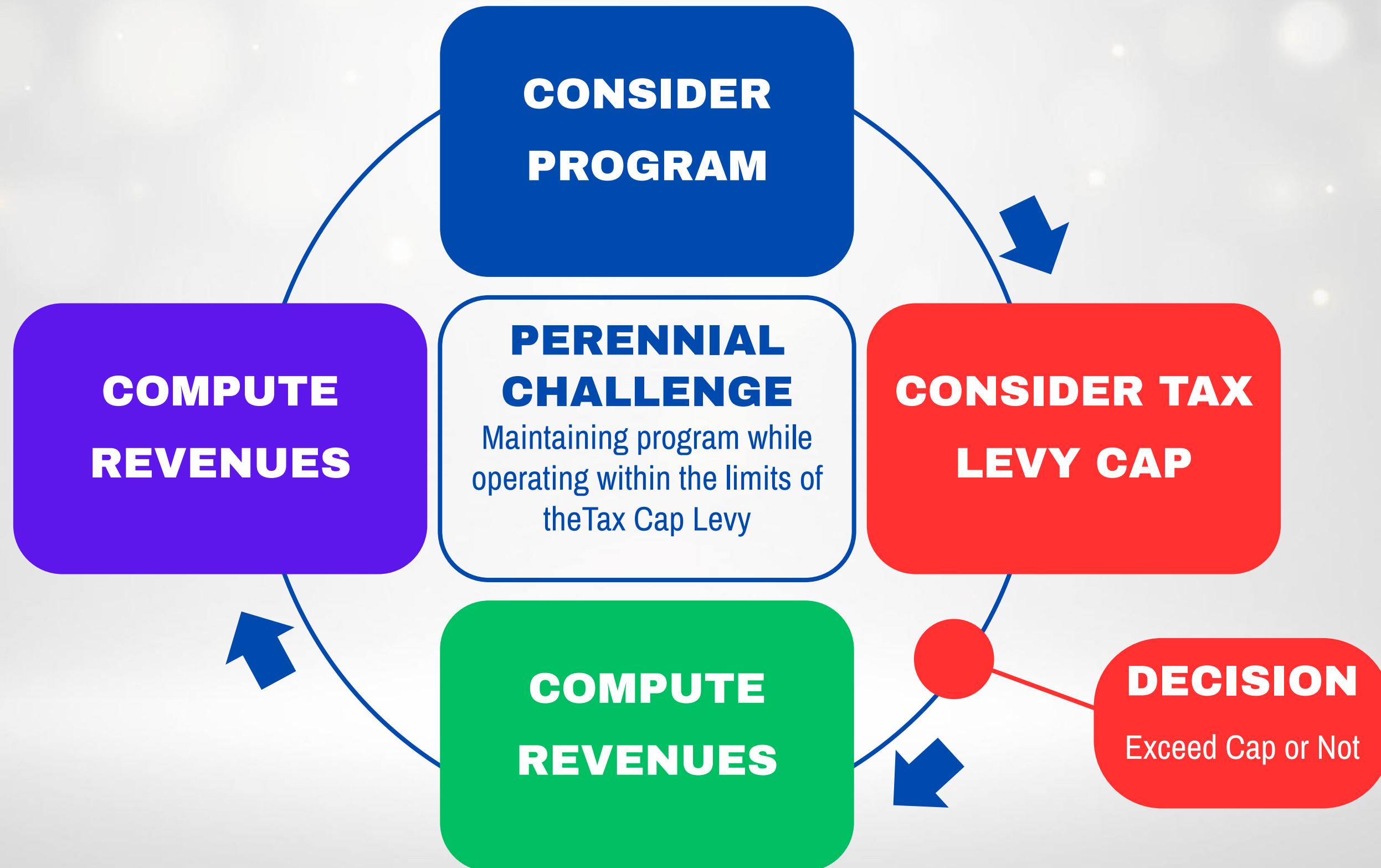
BUDGET CONTEXT

2026-2027

BUDGET PLANNING & 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



REALITY OF THE NYS TAX LEVY CAP

**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%

CURRENT 2026-2027 TAX CAP REALITY

**CPI Factor at 1.02 and
Tax Base Growth Factor of 1.0042**

The Blind Brook School District is allowed a
maximum allowable tax levy rate increase of 2.33%

NET 2026-27 TAX LEVY CAP INCREASE

Preliminary Tax Levy Cap

Maximum Allowable Tax Levy	\$54,856,059
Prior Year Tax Levy	\$53,607,090
Net Increase to Stay at Cap	\$1,248,969

PRELIMINARY 2026-2027 TAX LEVY CAP CALCULATION

Tax-Cap Calculation 2026-2027	
Raised by taxes in 2025-2026	53,607,090
x tax-base growth factor 1.0106	1.0042 ORPTS (Dec 2025)
	53,832,240
+ PILOTs received	0
=	53,832,240
Less Prior Year Exclusion Capital Tax	4,412,997
= Adjusted prior year tax levy	49,419,243
1.02% or CPI whichever is less	1.02
	50,407,628
- PILOTs receivable	0
+ carryover from previous year	0
Tax-levy limit	50,407,628
New School Year Exemptions	
ERS/TRS Exclusion Capital Tax	0 4,448,431
Maximum allowable tax levy	54,856,059

CAPITAL TAX LEVY EXCLUSION

2026-27 Debt Service (Capital) & Fixed Assets

\$4,994,939

2026-27 BOCES Net Capital Expenditure

plus \$31,027

2026-27 Building Aid

less (\$540,810)

2026-27 Capital Transportation Aid

less (\$36,725)

2026-27 Capital Tax Levy Exclusion

= \$4,448,431

BUDGET DRIVERS

2026-2027

2026-2027 PROPOSED BUDGET GOALS

- **Maintain core instructional programs and activities consistent with School Board Policy 5110**

And

- **Propose a budget that results in a tax levy at or below the cap.**

ENROLLMENT

GRADES	2025-2026 ACTUAL ENROLLMENT	2026-2027 PROJECTED ENROLLMENT	INCREASE or DECREASE # of STUDENTS
K-5	619	612	-7
6-8	287	318	31
9-12	397	374	-23
Ungraded	4	4	0
TOTAL	1307	1308	-1

CURRENT/PROJECTED CLASS SIZE

GRADE	2025-2026 ENROLLMENT	2025-2026 SECTIONS	AVG CLASS SIZE	2026-2027 PROJECTED ENROLLMENT	2026-2027 PROJECTED SECTIONS
K	107	5	20-22	105	6
1	101	5	20-21	104	5
2	110	5	22	99	5
3	108	5	21-22	111	5
4	85	4	21-22	108	5
5	106	5	21-22	85	4
6	100	5	20	108	5
7	110	5	21-22	100	5
8	74	4	20-21	110	5
9	97	5	21-22	74	4
10	102	5	20-21	97	5
11	101	5	20-21	102	5
12	97	5	20-21	101	5

STAFFING

STAFFING	2025-2026 ACTUAL	2026-2027 PROPOSED
Instructional	150	150
Non-Instructional	67	67
Administrative	13	13
Supervisory/Confidential	4	4
Part-Time	52	48
Total Employees	286	282

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

INCREASING COSTS:

- **CPI increased 2.7% in 2025 following a 3% increase in 2024.**
- **Health care, ERS, and insurance costs continue to have significant increases.**
- **Higher utility consumption related to more extreme weather conditions.**
- **Contractual costs continue to increase.**
- **Contracted transportation costs have increased due to additional bus runs outside of the District.**

EFFICIENCIES:

- **Reallocation of Staff**
- **Software Consolidation**
- **Textbooks→Digital Resources**
- **Continued close monitoring of supply purchases.**

**There is a Projected Gap between revenue and expenditures.
We are striving to keep tax increases within the allowed limit.**

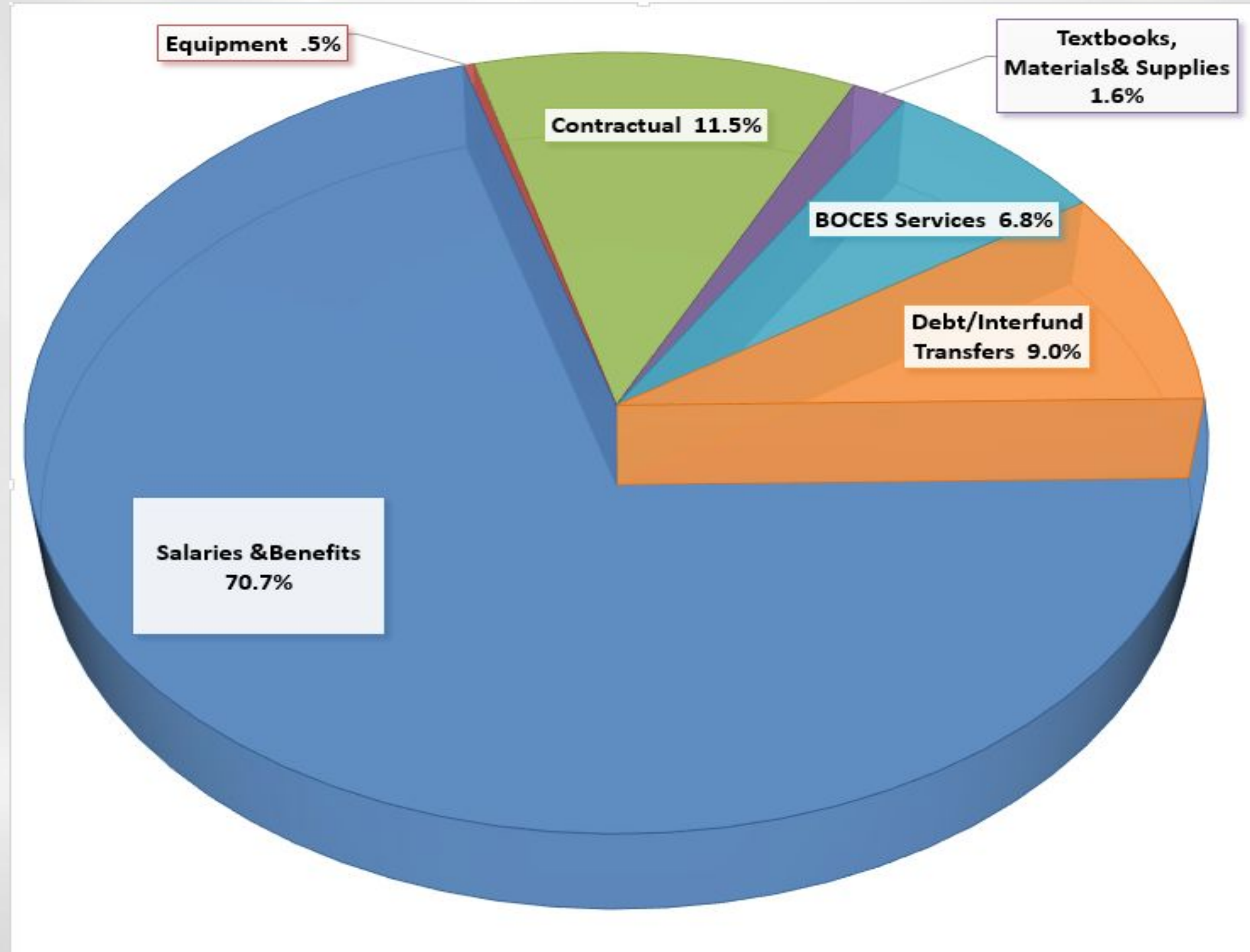
BUDGETING PRIORITIES

- **Continue long term planning goals, especially strategic plan.**
- **Maintain current educational programs and providing additional academic assistance to the General Education students.**
- **SEL: Provide supports for students with academic, social and behavioral needs (Psych, Social Workers, Student Assistance).**
- **Ensure safety and security.**
- **Maintain the District's Capital Assets.**

2026-2027 PROPOSED EXPENDITURES BY FUNCTION

FUNCTIONAL AREA	2026-2027 PROPOSED	2025-2026 BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Board of Education	71,634	73,156	(1,522)	-2.08%
Central Office	1,423,195	1,379,362	43,833	3.18%
Public Info & Legal	569,967	513,778	56,189	10.94%
Operations & Maintenance	3,480,707	3,196,547	284,160	8.89%
Central Services	858,182	798,130	60,052	7.52%
Curriculum Development	387,523	350,809	36,714	10.47%
Supervision & Inservice Training	1,922,507	1,844,151	78,356	4.25%
Instructional Services	16,714,647	16,587,836	126,811	0.76%
Special & Pupil Services	8,200,736	8,456,363	(255,627)	-3.02%
Library & Technology	3,151,390	2,918,978	232,412	7.96%
Guidance & Health	2,216,225	2,159,638	56,587	2.62%
Co-curricular & Athletics	1,399,035	1,304,127	94,908	7.28%
Pupil Transportation	2,552,194	2,191,880	360,314	16.44%
Employee Benefits	14,507,245	14,104,181	403,064	2.86%
Debt Service	5,159,328	5,167,030	(7,702)	-0.15%
Interfund Transfers	39,000	39,000	0	0.00%
Budgetary Appropriation to Reserve	500,000	0	500,000	100.00%
TOTAL EXPENDITURES	63,153,514	61,084,966	2,068,548	2.74%

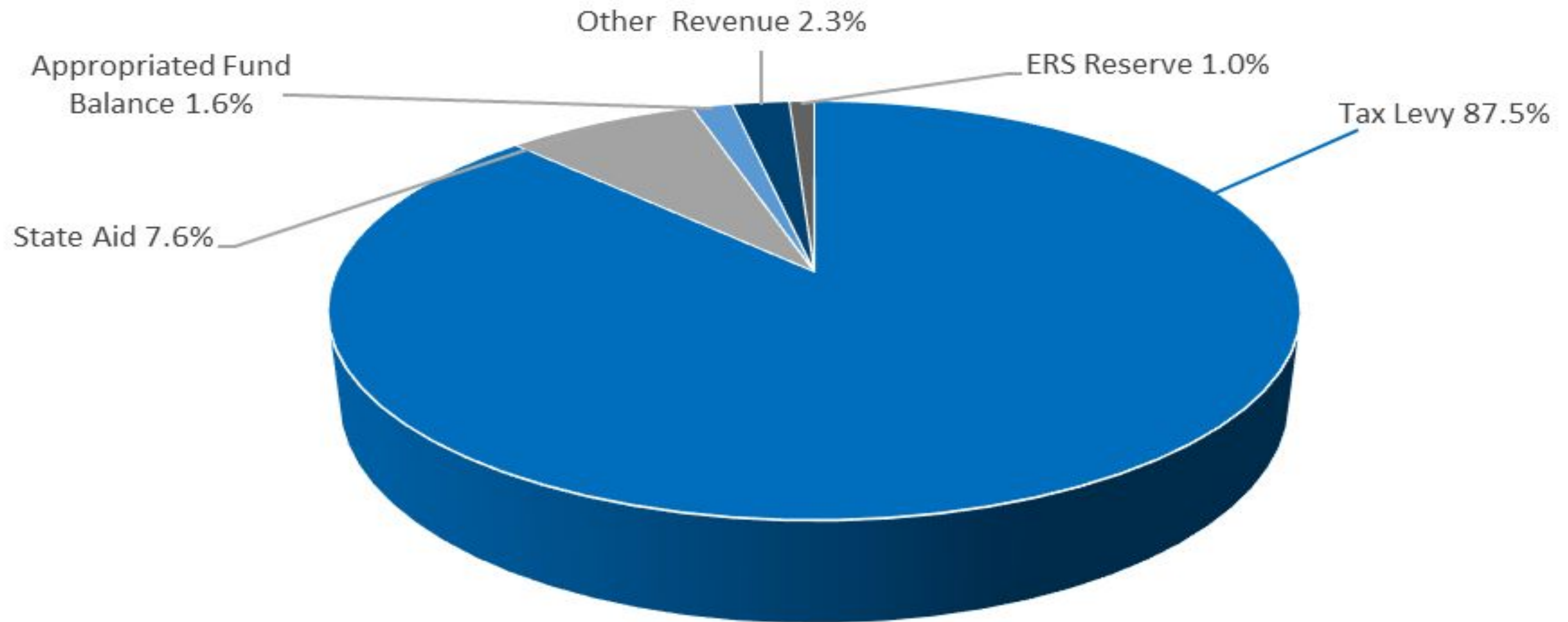
2026-2027 PROPOSED EXPENDITURES BY OBJECT



2026-2027 PROPOSED REVENUES BY ACCOUNT

REVENUE SOURCE	2026-2027 PROPOSED	2025-2026	BUDGET TO BUDGET	% DIFFERENCE
School Tax Levy (includes STAR)	54,856,059	53,607,090	1,248,969	2.33%
STATE FUNDING				
State Aid	3,955,363	4,015,597	(60,234)	-1.50%
BOCES Aid	832,878	720,145	112,733	15.65%
LOCAL NON-PROPERTY REVENUE				
Appropriated Surplus	1,000,000	1,000,000	-	0.00%
Non-Resident Tuition	169,699	245,922	(76,223)	-30.99%
County Sales Tax	645,000	600,000	45,000	7.50%
Earned Interest	315,000	315,000	-	
Miscellaneous	292,218	303,355	(11,137)	-3.67
ERS Reserve	620,000	100,000	520,000	100.00%
Total Revenue	62,686,217	60,907,109	1,779,108	2.92%
Shortfall	(467,297)			

2026-2027 PROPOSED REVENUES BY ACCOUNT



PROPOSED BUDGET

Proposed Expenditures

\$63,153,514

% Expenditure Increase

2.74%

Proposed Tax Levy

\$54,856,059

% Tax Levy Increase

2.33%

ITEMS ALREADY ELIMINATED

- **Technology Equipment**
- **Musical Instruments**
- **Materials and Supplies**
- **Textbooks**
- **Furniture**

HIGHLIGHTED ITEMS IN THE BUDGET

- Continued iPad upgrade rollout in HS
- Student Information System (SIS)
- RSS Library Furniture
- HS/MS Commons Furniture Upgrade
- HS/MS Increased AIS and Instructional Coach
- Continued replacement cycle of district security cameras

CAPITAL PROJECT HIGHLIGHTS

- **MS/HS Bathroom Refresh**
- **HS Art Suite Redesign**
- **MS Tech Suite Redesign**
- **Continued Athletic Field Upgrades**
 - **Press Box & Scoreboard**
- **MS/HS Air Conditioning Replacement**
- **HS/MS Electrical Infrastructure Replacement**
- **HS Elevator Replacement**
- **Auditorium Lighting Upgrades**
- **RSS/HS Gymnasium Divider Curtains**
- **RSS Drainage Improvements (field & stormwater runoff)**

NEXT STEPS

- **Further budget discussions**
- **Monitor 2025-2026 operating budget**
- **Continue to refine projected expenditures**

UPCOMING BUDGET DISCUSSION DATES

DATE	TOPIC
Mar 21, 2026	Saturday Public Budget Discussion
Apr 8, 2026	Public Budget Discussion
Apr 20, 2026	BOE Candidate Petitions Due by 5:00 PM
Apr 21, 2026	Board Adoption of 2026-2027 Budget
May 12, 2026	Public Budget Hearing
May 19, 2026	2026-2027 Budget Vote & Board Member Election

The background is white with a pattern of light blue question marks of various sizes. Two solid dark blue horizontal bars are positioned on the left and right sides of the image. The word "QUESTIONS" is centered in a bold, dark blue, sans-serif font.

QUESTIONS