2026-2027

COMPREHENSIVE BUDGET PRESENTATION

Blind Brook-Rye UFSD

TODAY'S DISCUSSION ITEMS

- School Budget Review Process
- Review of Budget Goals
- Review of Tax Levy Cap
- Expenditure & Revenue Summary
- Program Component
- School Taxes & Assessed Valuation
- Upcoming Budget Discussion Dates

BUDGET REVIEW PROCESS

Supt’s Budget
(Proposed Budget)

↓

BOE Budget
(Adopted Budget)

↓

Final Budget
(Budget Vote)

SUPERINTENDENT'S PROPOSED BUDGET GOALS

1. Maintain core instructional programs and activities consistent with School Board Policy 5110s.
2. Meet the educational, social/emotional needs of the District's students.
3. Comply with all contractual obligations.
4. Propose a budget that results in a tax levy at or below the cap.

REALITY OF THE NYS TAX LEVY CAP

The 2% Tax Cap
IS NOT a 2% Tax Cap

Point of fact, the 2026-2027 Tax Levy Cap calculation will permit an increase in the school tax levy *greater than* 2%. This year the Tax Cap allows for 2.59% increase.

2026-2027 TAX CAP CALCULATION

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	0	
Capital Tax	4,587,841	
Maximum allowable tax levy	54,995,469	

2026-2027 ALLOWABLE TAX LEVY & INCREASE

Max Allowable Tax Levy	$ 54,995,469
Prior Year Tax Levy	$ 53,607,090
Net Increase to Stay at Cap	$ 1,388,469

PROPOSED BUDGET SUMMARY

2026-2027

26-27 PROPOSED EXPENDITURES BY FUNCTION

FUNCTIONAL AREA	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
BOARD OF EDUCATION	72,134	73,156	(1,022)	-1.40%	63,353
CENTRAL OFFICE	1,308,965	1,273,194	35,771	2.81%	1,215,851
PUBLIC INFO & LEGAL	684,198	619,946	64,252	10.36%	677,941
OPERATIONS & MAINTENANCE	3,404,238	3,196,547	207,691	6.50%	3,584,116
CENTRAL SERVICES	858,182	798,130	60,052	7.52%	696,805
CURRICULUM DEVELOPMENT	387,524	350,809	36,715	10.47%	345,579
SUPERVISION & INSERVICE TRAINING	1,930,841	1,844,151	86,690	4.70%	1,836,142
INSTRUCTIONAL SERVICES	16,713,404	16,587,836	125,568	0.76%	15,818,092
SPECIAL & PUPIL SERVICES	8,620,689	8,456,363	164,326	1.94%	7,940,315
LIBRARY & TECHNOLOGY	3,151,392	2,918,978	232,414	7.96%	2,936,946
GUIDANCE & HEALTH	2,216,540	2,159,638	56,902	2.63%	2,189,069
CO-CURRICULAR & ATHLETICS	1,402,398	1,304,127	98,271	7.54%	1,322,859
PUPIL TRANSPORTATION	2,622,195	2,191,880	430,315	19.63%	2,459,322
EMPLOYEE BENEFITS	14,355,245	14,104,181	251,064	1.78%	13,272,141
DEBT SERVICE	5,159,329	5,167,030	(7,701)	-0.15%	5,162,390
INTERFUND TRANSFERS	539,000	39,000	500,000	1282.05%	1,857,906
TOTAL EXPENDITURES	63,426,274	61,084,966	2,341,308	3.83%	61,378,827

26-27 TOTAL PROJECTED SALARIES

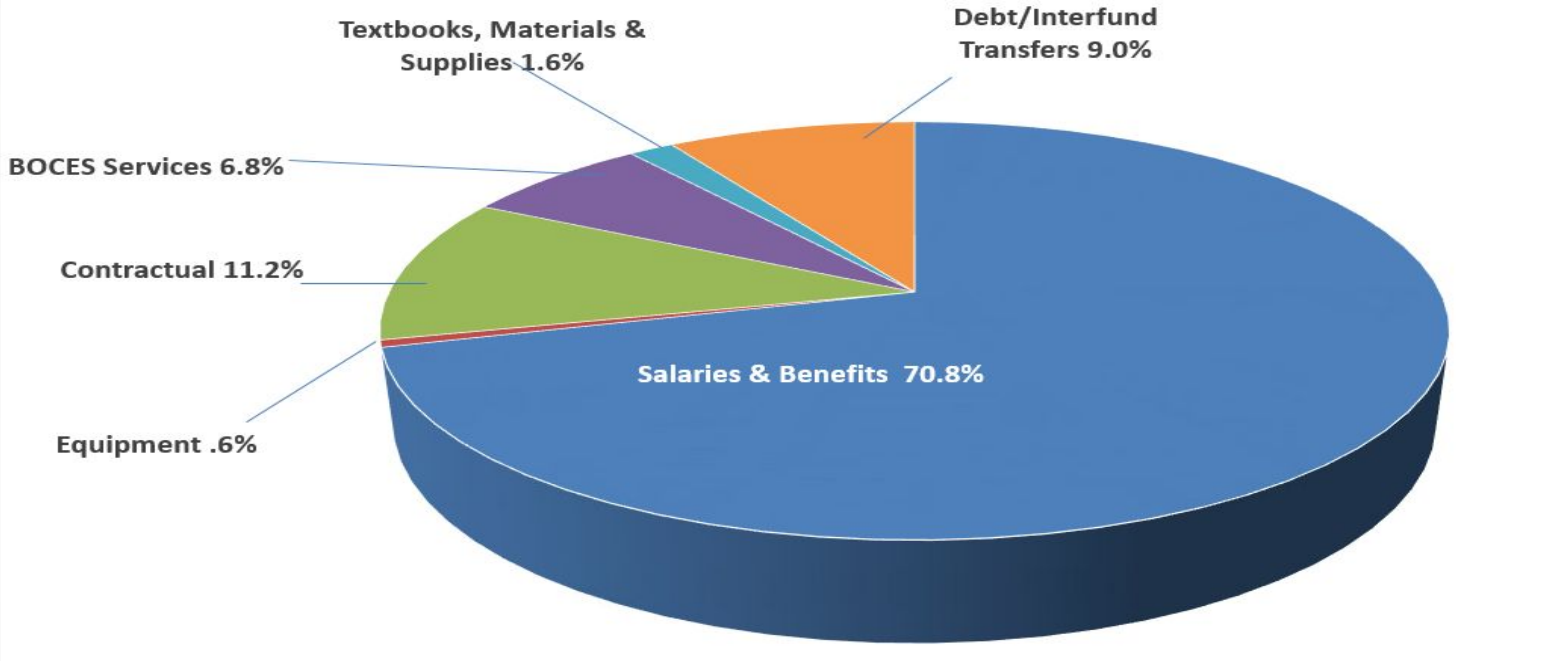
PROGRAM	$ 25,769,382
ADMINISTRATIVE	$ 3,221,805
CAPITAL	$ 1,551,037
TOTAL	**$ 30,542,224**

26-27 DISTRICT EMPLOYEE BENEFITS

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
NYS ERS & TRS	3,121,802	3,328,395	(206,593)	-6.21%	3,225,572
SOCIAL SECURITY	2,456,763	2,387,913	68,850	2.88%	2,296,603
WORKERS COMP	173,430	175,437	(2,007)	-1.14%	175,437
LIFE INSURANCE	500	-	500	0.00%	500
UNEMPLOYMENT INSURANCE	30,000	30,000	-	0.00%	8,218
HOSPITAL & MEDICAL	7,436,509	7,096,461	340,048	4.79%	6,494,621
UNION WELFARE BENEFITS	395,200	393,600	1,600	0.41%	365,200
OTHER-HEALTH	736,200	692,375	43,666	6.31%	700,990
EMPLOYER NON-ELECTIVE 403(B)	5,000	-	5,000	<N/A>	5,000
TOTAL	14,355,245	14,104,181	251,064	0.00%	13,272,141

Health insurance costs are flat for the 1st half of the new year.
ERS rate increased mainly due to change in Tier 6.
TRS investment returns exceeded expectations.

26-27 PROPOSED EXPENDITURES BY OBJECT



26-27 PROJECTED EMPLOYEE COMPENSATION

SALARIES	$ 30,542,224
EMPLOYEE BENEFITS	$ 14,355,245
TOTAL PERSONNEL COSTS	$ 44,897,469

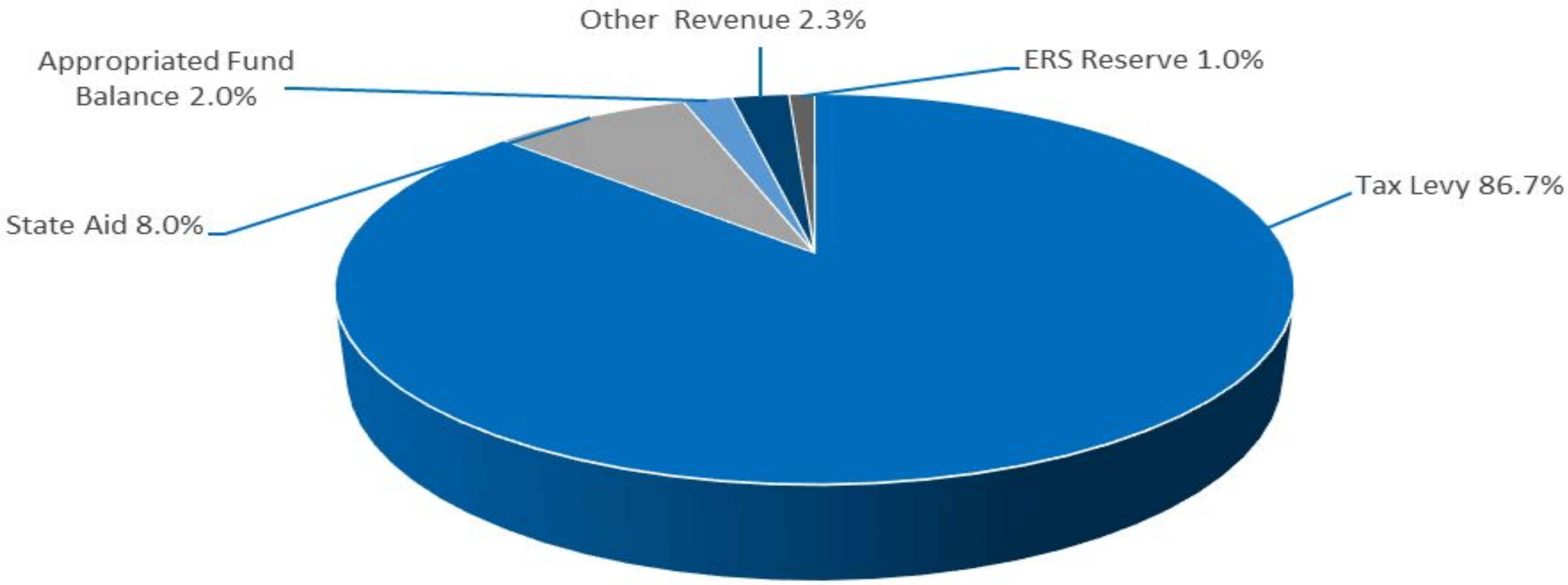
70.8 % of Total Budget

26-27 PROPOSED REVENUES BY ACCOUNT

AT THE ALLOWABLE LIMIT

REVENUE SOURCE	26-27 PROPOSED BUDGET	25-26 BUDGET	BUDGET TO BUDGET	% DIFFERENCE
SCHOOL TAX LEVY (includes STAR)	54,995,469	53,607,090	1,388,379	2.59%
STATE FUNDING:				
STATE AID	3,955,363	4,015,597	(60,234)	-1.50%
BOCES AID	1,107,878	720,145	387,733	53.84%
LOCAL NON-PROPERTY REVENUE:				
APPROPRIATED SURPLUS	1,249,000	1,177,857	71,143	6.04%
NON-RESIDENT TUITION	169,699	245,922	(76,223)	-30.99%
COUNTY SALES TAX	675,000	600,000	75,000	12.50%
EARNED INTEREST	315,000	315,000	-	0.00%
MISCELLANEOUS	304,865	303,355	1,510	0.50%
ERS RESERVE	654,000	100,000	554,000	554.00%
TOTAL REVENUE	63,426,274	61,084,966	2,341,308	3.83%

26-27 PROPOSED REVENUES SOURCES



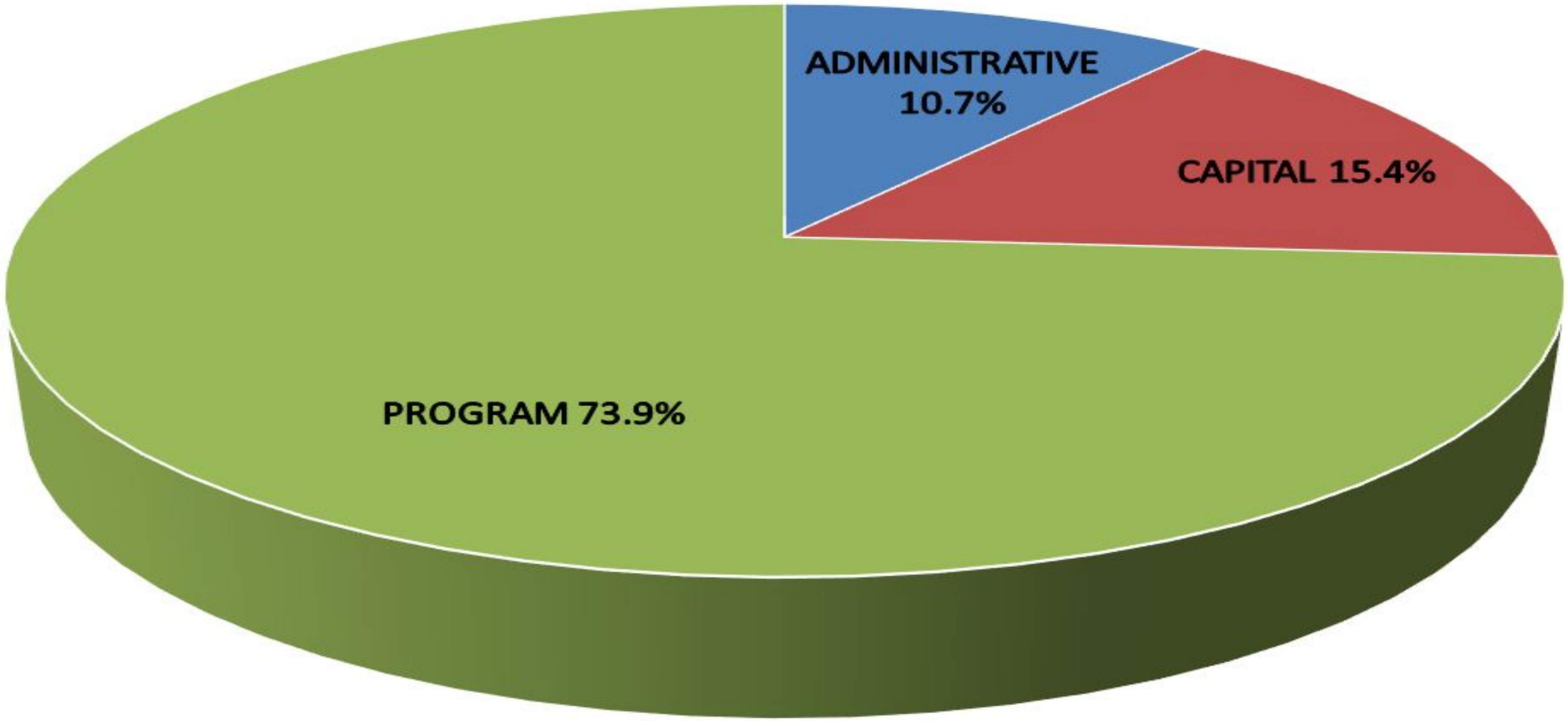
COMPONENT BUDGET

State Law requires that school district expenditures be reported in the form of a Component Budget.

SCHOOL DISTRICT BUDGET

- ADMINISTRATIVE
- CAPITAL
- PROGRAM

26-27 COMPONENT BUDGET



CAPITAL COMPONENT

2026-2027

COMPONENT BUDGET - CAPITAL

The capital component includes expenditures associated with operations and maintenance costs, employee benefits, and debt service. Capital costs are expected to be $9,737,569 or 15.4% of the total 2026-2027 budget.

Operations & Maintenance	$4,077,940
Debt Service	$5,159,329
Transfer to Repair Reserve	$ 500,000
TOTAL	$9,737,569

COMPONENT BUDGET - CAPITAL

A1600

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
UTILITIES	878,303	720,346	157,957	21.928%	810,147
STAFF SALARIES & BENEFITS	2,279,996	2,227,8666	52,130	2.34%	2,136,911
EQUIPMENT	86,965	116,173	-29,208	-25.142%	145,642
CONTRACTUAL	542,686	521,523	21,163	4.06%%	709,995
SUPPLIES & MATERIALS	243,440	237,5000	6,190	2.61%	251,548
BOCES SERVICES	46,550	44,277	2,273	5.13%	44,277
TOTAL	4,077,940	3,867,435	210,505	5.44%	4,098,520

Higher utility costs expected to continue to escalate with global tensions, higher consumption, and temperature fluctuations.

COMPONENT BUDGET - CAPITAL

A9700
A9900

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
SERIAL BONDS - CONSTRUCTION	3,217,113	4,397,632	(1,180,519)	-26.84%	4,397,632
SERIAL BONDS - PROPERTY TAX REFUND	318,294	319,744	(1,450)	-0.45%	319,744
BOND ANTICIPATION NOTE - CONSTRUCTION	1,180,565	-	1,180,565	100.00%	-
SCHOOL BUS FINANCING	199,731	204,372	(4,641)	-2.271%	199,732
EPC FINANCING	243,626	245,282	(1,656)	-0.675%	245,282
REPAIR RESERVE TRANSFER	500,000	0	500,000	100.00%	0
TOTAL	5,659,329	5,167,030	492,299	9.53%	5,162,390

Dependent upon Interest Rates the District will either renew the BAN or Bond the current capital projects.

ADMINISTRATIVE COMPONENT

2026-2027

COMPONENT BUDGET - ADMINISTRATIVE

The areas of general administrative support and management are:

- Board of Education
- Superintendent's Office & Business Office
- Legal, Personnel, and Public Information
- Central Services
- Curriculum & Instruction
- Supervision & Support
- In-Service Training & Professional Development

COMPONENT BUDGET - ADMINISTRATIVE

The general administrative support and management costs for District operations are expected to be $6,868,295 or 10.7% of the total 2026-2027 budget.

General Support	$3,558,839
Supervision	$3,252,597
TOTAL	$6,811,436

ADMINISTRATIVE - BOARD OF EDUCATION

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
SALARIES	18,069	17,500	569	3.25%	18,069
CONTRACTUAL	32,030	33,660	(1,630)	-4.84%	28,649
SUPPLIES & MATERIALS	6,835	11,595	(4,760)	-41.05%	6,234
BOCES SERVICES	15,200	10,401	4,799	46.14	10,401
TOTAL	72,134	73,156	(1,022)	-1.4%	63,353

BoE expenditures include the cost of the annual budget vote, training for new BoE trustees, and continuing education on new developments.

ADMINISTRATIVE - SUPERINTENDENT & BUSINESS OFFICE

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
SALARIES	1,071,459	1,059,474	11,985	1.13%	993,365
EQUIPMENT	5,200	11,061	(5,861)	-52.99%	9,661
CONTRACTUAL	113,859	85,462	28,397	33.2%	94,453
SUPPLIES & MATERIALS	11,923	15,460	(3,537)	-22.88%	17,150
BOCES	106,524	101,222	4,787	4.71%	101,222
TOTAL	1,308,965	1,273,194	35,771	2.81%	1,215,851

Expanded claims auditing function has been budgeted in the upcoming year.

ADMINISTRATIVE - LEGAL, PERSONNEL & PUBLIC INFO

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
SALARIES	144,663	139,394	5,269	3.78%	102,413
EQUIPMENT	3,600	3,200	400	12.5%	2,520
CONTRACTUAL	481,755	452,774	28,981	6.4%	544,723
SUPPLIES & MATERIALS	18,317	20,163	(1,846)	-9.16%	13,208
BOCES SERVICES	191,120	149,737	41,383	27.64%	171,687
TOTAL	839,455	765,268	74,187	9.69	834,551

Increased BOCES services related to leadership support and public information

ADMINISTRATIVE - CENTRAL SERVICES

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
LIABILITY INSURANCE	444,691	395,853	48,838	12.34%	397,935
SCHOOL ASSOCIATION DUES	25,029	23,345	1,684	7.21%	22,923
SEWER TAX	34,000	33,000	1,000	3.03%	30,015
BOCES ADMIN/CAPITAL FEES	254,462	245,932	8,530	3.47%	245,932
TOTAL	758,182	698,130	60,052	8.60%	696,805

Climate change, statute of limitations changes, and the current litigious environment causes insurers to leave the market and results in larger premium increases.

ADMINISTRATIVE - SUPERVISION & SUPPORT

A2020

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
SUPV & SUPPORT SALARIES	1,624,058	1,601,143	22,915	1.43%	1,577,695
EQUIPMENT	3,500	1,000	2,500	250.00%	985
CONTRACTUAL	34,456	34,643	(187)	-.54%	33,820
SUPPLIES & MATERIALS	9,825	7,735	2,090	27.02%	11578
TOTAL	1,671,839	1,644,521	27,318	1.66%	1624,078

Budgeted appropriations cover costs of building leadership/ support staff, supplies, contractual services including graduation ceremonies at Purchase College

ADMINISTRATIVE COMPONENT

CURRICULUM & INSTRUCTION / PROFESSIONAL DEVELOPMENT

ADMINISTRATIVE - PROFESSIONAL & STAFF DEVELOPMENT

HIGHLIGHTS:

- Instructional coach (0.5 FTE)
- Funds to support professional learning in key areas:
  - Problem-based learning
  - Questioning & discussion
  - Executive function
- Tri-State Consortium membership and visit fees
- LinkIt data warehousing software
- After-school MS/HS department meetings

ADMINISTRATIVE - CURRICULUM & INSTRUCTION

A2010
A2070

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
CURRICULUM & INSTRUCTION	387,524	350,809	36,715	10.47%	345,579
IN-SERVICE TRAINING & STAFF DEVELOPMENT	259,002	199,630	2,999	1.5%	212,064
TOTAL	646,526	550,439	39,714	7.21%	557,643

Supports summer curriculum writing, ongoing in-district professional learning, and attendance at workshops and conferences.

ADMINISTRATIVE - PROFESSIONAL & STAFF DEVELOPMENT

A2070

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
SALARY STAFF DEVELOPMENT	56,3733	0	56373	100.00%	0
STAFF DEVELOPMENT	63,600	44,800	18,800	41.96%	55,016
TEACHER EXCELLENCE FUND	6,500	6,500	0	0	4,815
SUPT CONFERENCE DAY	7,092	6,000	1,029	17.15%	6,525
CONSULTANT SERVICES	46,300	81,500	(35,200)	–43.19%	49,250
BOCES TRAINING	79,200	60,830	18,370	30.20%	96,458
TOTAL	259,002	199,630	2,999	1.50%	212,064

Professional development and BOCES training costs reflect the ongoing need to comply with education mandates and the cost of professional learning to support the new reading program and to meet the needs of advanced learners.

PROGRAM COMPONENT

2026-2027

COMPONENT BUDGET - PROGRAM

The program component includes expenditures associated with regular instruction, pupil and special services, library/technology, guidance/health services, extra-curricular/athletics, pupil transportation, inter-fund transfers, and employee benefits. Program costs are expected to be $46,877,569 or 73.9% of the total 2026-2027 budget.

Instruction	$43,911,025
Transportation	$ 2,927,544
Inter-Fund Transfers	$ 39,000
TOTAL	$46,877,569

INSTRUCTIONAL MEDIA & TECHNOLOGY

K-12 Library &
Media Services
&
K-12 Instructional &
Operational
Technology

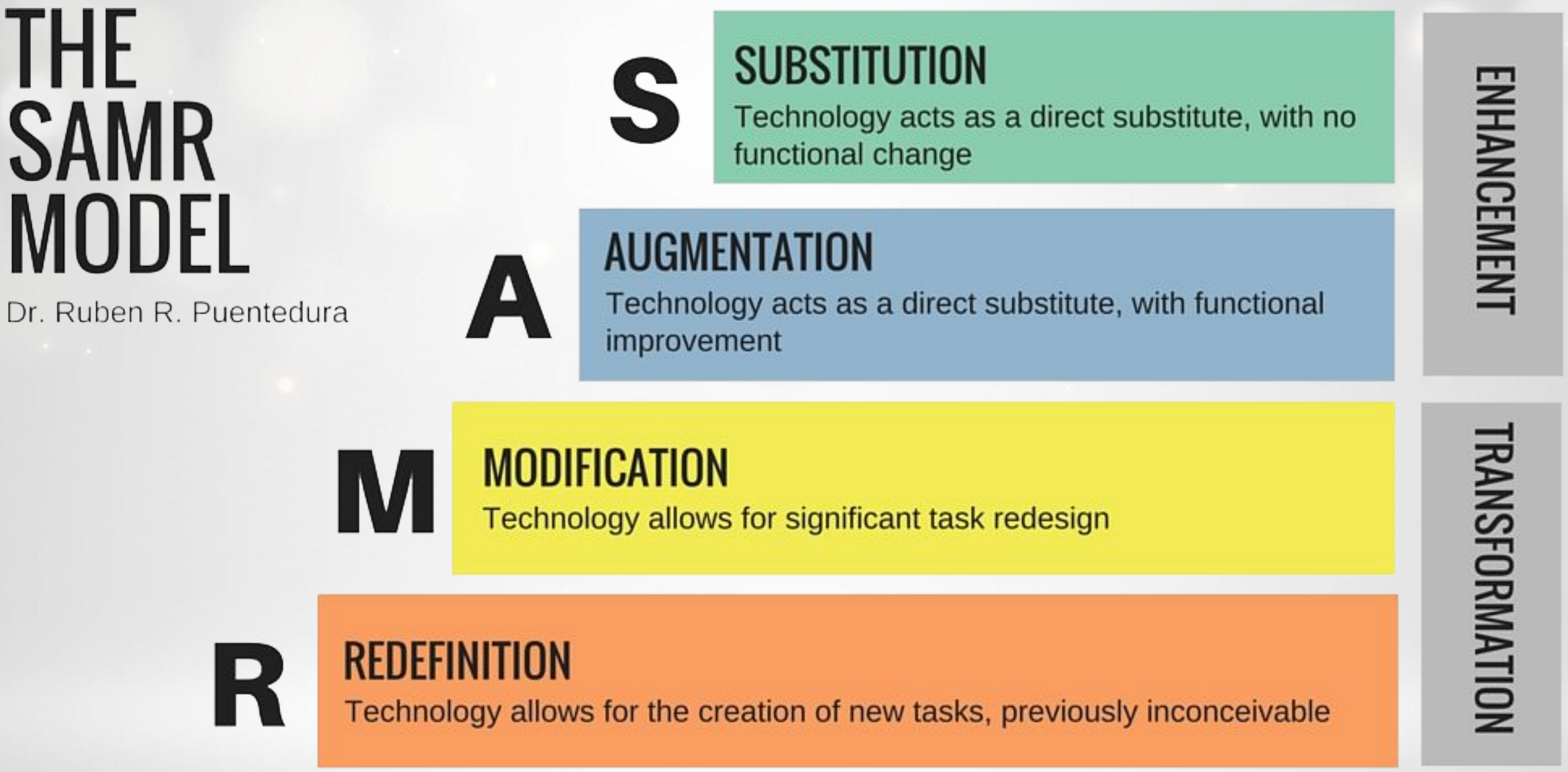
RECENT ACCOMPLISHMENTS

- New Student Information System (SIS): Synergy
- Continue replacement cycle and shift on student and staff devices
- Continue replacement cycle on physical security systems
- Present at Tech Expo!, self paced AI & iPads foundations course
- Implement email security tools
- Implement AI tool for District
- Participation in NYTEN Instruction Coaches group
- Revisions to elementary Library and Young Engineers courses

KATHRYN GAMBINO
K-12
RSS

JENIFER VAZQUEZ
K-12
MSHS

CURRICULAR AND INSTRUCTIONAL FOCUS



Foundation of Work: New York State Digital Fluency and Computer Science Standards

TECHNOLOGY BUDGET - DEVELOPMENT PROCESS

- Comprehensive and collaborative process
- Faculty, student, staff surveys
- Meetings with teams, department chairs, administrators
- Digital Equity Survey
- Review of recommendations from technical support
- Reflection: feedback, observations
- Ongoing collaboration: Superintendent & Assistant Superintendents, Leadership Team

PROGRAM BUDGET - K-12 LIBRARY & MEDIA SERVICES

Allow for an age-appropriate mix of print and digital media resources

Maintain access to resources: elementary digital database, streaming service

Begin to refresh spaces

PROGRAM BUDGET - K-12 LIBRARY & MEDIA SERVICES

A2610

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJ EXPENDITURES
INSTRUCTIONAL SALARIES	240,420	229,369	11,051	4.82%	230,617
NON-INSTRUCTIONAL SALARIES	48,872	46,777	2,095	4.48%	46,777
EQUIPMENT	6,000	0	6,000	100%	0
CONTRACTUAL SERVICES		1,650	-1,650	100%	1,066
MATERIALS & SUPPLIES	4,500	1,000	3,500	350.00%	1,000
LIBRARY BOOKS	9,900	8,800	1,100	12.50%	10,800
BOCES SERVICES	90,000	78,920	11,080	14.04	89,920
TOTAL	399,692	366,516	33,176	9.052%	369,180

New Elementary Furniture, Maintain Current Programming

K-12 INSTRUCTIONAL & OPERATIONAL TECHNOLOGY

1. **NEW Student Information System (SIS)**
2. **Continue Physical Security Replacement Cycle**
3. **Installment Purchase Agreement (IPA)**
   - Apple Only
   - MS & HS Student & Teacher Devices
4. **Additional Technology Support (LHRIC)**

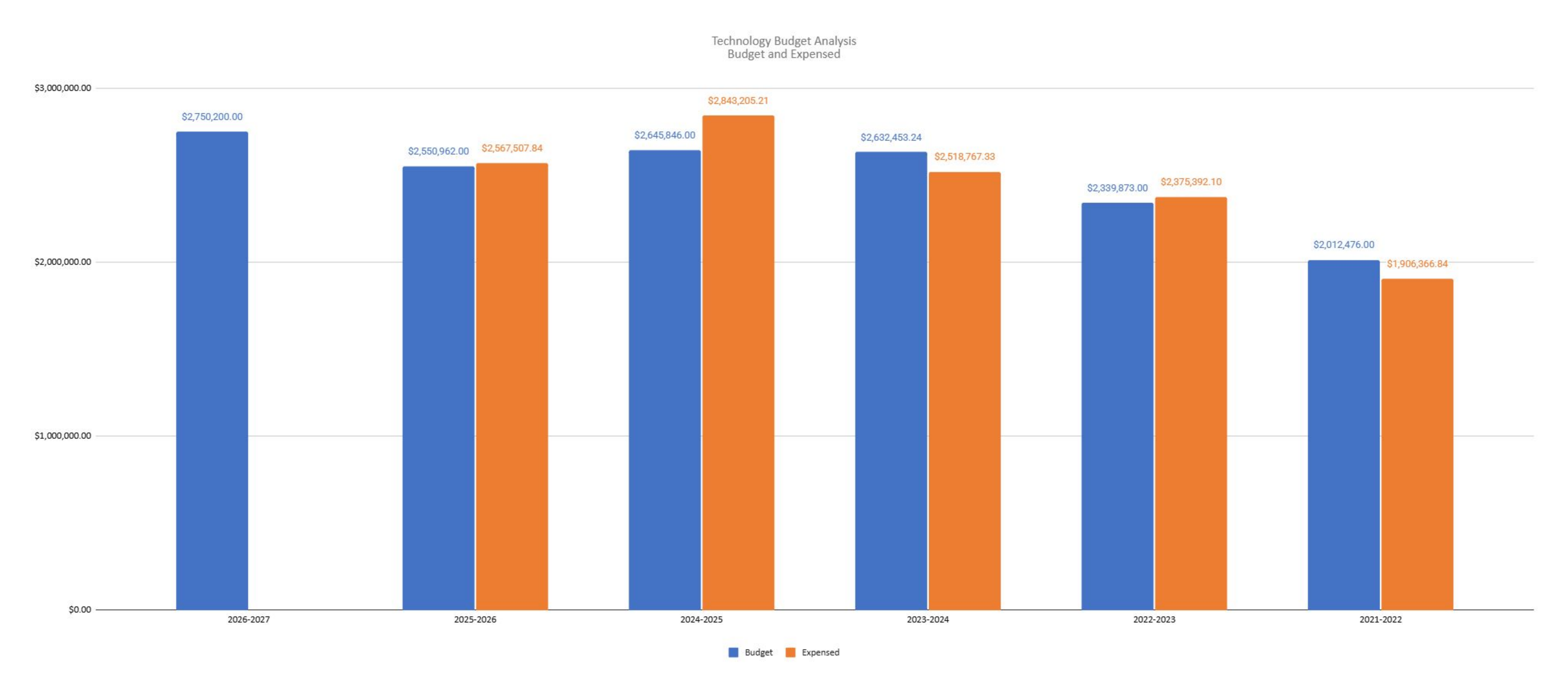
PROGRAM BUDGET - K-12 INSTRUCTIONAL TECH

A2630

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJ EXPENDITURES
INSTRUCTIONAL SALARIES	444,816	430,785	14,031	3.26%	437,657
NON-INSTRUCTIONAL SALARIES	221,102	230,699	(9,597)	-4.16	228,741
EQUIPMENT	24,733	49,290	(24,577)	-49.82%	49,801
CONTRACTUAL	58,625	64,150	(5,525)	-8.61%	68,697
MATERIALS & SUPPLIES	35,674	21,950	13,724	62.52%	51,018
SOFTWARE	104,118	145,899	(41,781)	-28.64%	51,018
BOCES SERVICES	1,862,632	1,609,689	252,943	15.71%	1,609,689
TOTAL	2,571,700	2,552,462	199,238	7.81%	2,567,766

Using BOCES as the purchasing vehicle for IPA, SIS, AI, & Phishing tools

PROGRAM BUDGET - K-12 INSTRUCTIONAL TECH



IPA PAYMENTS

IPA #	Additional Detail	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	Start Date	Term	Interest Rate
27313		$79,238.97	$105,651.96	$105,651.96	$105,651.96	$105,651.96	$26,412.99					Oct-19	60	
85563			$51,558.92	$88,386.72	$88,386.72	$88,386.72	$88,386.72	$36,827.80				Dec-20	60	2.38%
103231				$32,135.70	$38,562.84	$38,562.84	$38,562.84	$38,562.84	$6,427.19			Sep-21	60	0.00%
800085				$11,693.99	$20,046.84	$20,046.84	$20,046.84	$20,046.84	$8,352.85			Dec-21	60	3.39%
103487					$84,545.56	$92,231.52	$92,231.52	$92,231.52	$92,231.52	$7,685.96		Aug-22	60	0.57%
93526	23 IPA Part 1				$14,980.94	$25,681.44	$25,681.44	$25,681.44	$25,681.44	$10,700.60		Dec-22	60	5.30%
103680	24 IPA Part 1					$45,585.87	$49,730.04	$49,730.04	$49,730.04	$49,730.04	$4,144.17	Aug-23	60	0.59%
83819	23 IPA Part 2					$9,909.36	$14,864.04	$14,864.04	$14,864.04	$14,864.04	$4,954.68	Nov-23	60	8.24%
69854	24 IPA Part 2					$5,698.00	$8,547.00	$8,547.00	$8,547.00	$8,547.00	$2,849.00	Nov-23	60	8.99%
103842	24 Apple IPA						$59,833.29	$79,777.56	$79,777.56	$19,944.39		Oct-24	36	0.00%
104011	25 Apple							$83,905.14	$91,532.88	$91,532.88	$7,627.56	25-Aug	36	1.49%

510.930.701	**Consolidated IPA Payment**							$450,174.22	**$377,144.52**					
510.930.702	**IPA Processing Fee**							$15,756.10	**$13,200.06**					

ADDITIONAL TECHNOLOGY-RELATED ITEMS

Ongoing Bond Work:

- MSHS auditorium rigging and lighting
- Press box
- Classroom layout adjustments

TECHNOLOGY FUTURE PLANNING

5-Year Technology Plan
New Plan In Development

Items to address year after:

- SIS project
- Classroom displays
- Replacement cycles (devices & security equipment)
- Fabrication equipment
- Communications

BRUNO M. PONTERIO
RIDGE STREET SCHOOL

PROGRAM BUDGET - BMPRSS - CORE PROGRAMS

01	K-5 LITERACY CURRICULUM	• Enter into our HMH Into Reading renewal contract - 3-year • Continue collaborative discussions to enhance and update the K–5 writing program
02	MATERIALS & SUPPLIES	• Maintain essential materials and supplies for our classrooms
03	DEEP LEARNING	• Continue expanding opportunities for cross-curricular integration to promote deeper student learning
04	OUTDOOR LEARNING SPACE MATERIALS	• Continue to add to our activities that are taking place in the greenhouse and courtyard
05	FIELD TRIPS	• Continue to provide opportunities outside the classroom to extend learning opportunities

PROGRAM BUDGET - BMPRSS

REDUCTIONS:

- Furniture
    - Remaining fifth grade furniture purchases
    - Flexible classroom seating
    - Replacement chairs for fourth grade classrooms
    - Replacement classroom tables
- Non-essential materials and supplies

PROGRAM BUDGET - BMPRSS

A2110

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
K-5 TEACHING & STAFF SALARIES	6,474,128	6,595,794	(121,666)	-1.84%	6,230,504
EQUIPMENT	1,449	5,000	(3,551)	-71.02%	4,910
CONTRACTUAL	47,367	31,559	15,808	50.09%	38,117
MATERIALS & SUPPLIES	124,750	124,750	0	0.00%	112,555
TEXTBOOKS	141,202	27,959	113,245	405.07%	24,058
BOCES SCIENCE PROGRAM	4,308	4,182	126	3.013%	4,182
TOTAL	6,809,704	6,789,242	3,962	.06%	6,414,326

In this year’s budget we are maintaining all current programs and our spending remains level.

BLIND BROOK
MIDDLE SCHOOL

PROGRAM BUDGET - BBMS - PRINCIPLES

01	ORGANIZATION & STRUCTURE	• An organization and structure that supports academic excellence and personal development through grade-level teaming.
02	COMPREHENSIVE PROGRAM	• A comprehensive educational program that is challenging, integrated, exploratory, relevant, and aligned to the Next Generation Standards.
03	NETWORK OF SUPPORT	• A network of academic, social and emotional support for all students.
04	INSTRUCTION & DEVELOPMENT	• Instruction that fosters active, purposeful, and meaningful learning; and co-curricular activities that enrich students' lives and lead to the development of the whole child.

PROGRAM BUDGET - BBMS

PROGRAMMING:

- Maintain current courses, programs, and extra/co-curricular activities
- Introduce new 7th grade ELA novel

REDUCTIONS:

- Guest speakers
- Field trips
- Instruments
- Conference room furniture
- Team registration for AMLE Conference

PROGRAM BUDGET - BBMS

A2110

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
6-8 TEACHING & STAFF SALARIES	4,108,966	4,103,961	5,005	.12%	3,913,789
EQUIPMENT	10,000	5,000	5,000	100.00%	7,246
CONTRACTUAL	17,900	20,055	(2,155)	-10.75%	19,615
MATERIALS & SUPPLIES	52,955	49,725	3,230	6.5%	53,036
TEXTBOOKS	14,900	13,550	1,350	9.96%	8,795
TOTAL	4,204,721	4,192,291	12,430	.30%	4,002,481

The proposed budget provides the necessary resources to maintain our current program.

BLIND BROOK
HIGH SCHOOL

PROGRAM BUDGET - BBHS - PRINCIPLES

01	RESPONSIBLE FINANCIAL MANAGEMENT	• Revamping department budget lines to improve expense allocations during the year • Balancing instructional needs with fiscal responsibility
02	STUDENT SUPPORT SERVICES	• Counseling and mental health resources • Revised MTSS Plan & implementation • College & Career Counseling Program
03	ACADEMIC PROGRAM SUPPORT	• Alignment with state's "Vision of a Graduate" • Participation in regional & national academic competitions • Ongoing faculty PD aligned with district goals of Deep Learning & Effective communication skills

PROGRAM BUDGET - BBHS

PROGRAMMING:

- Maintaining all current courses and programs
- Maintain school-wide programming, extracurricular activities

REDUCTIONS:

- School-related field trips
- Guest speakers
- Classroom furniture
- Reduction in classroom materials, supplies, and equipment

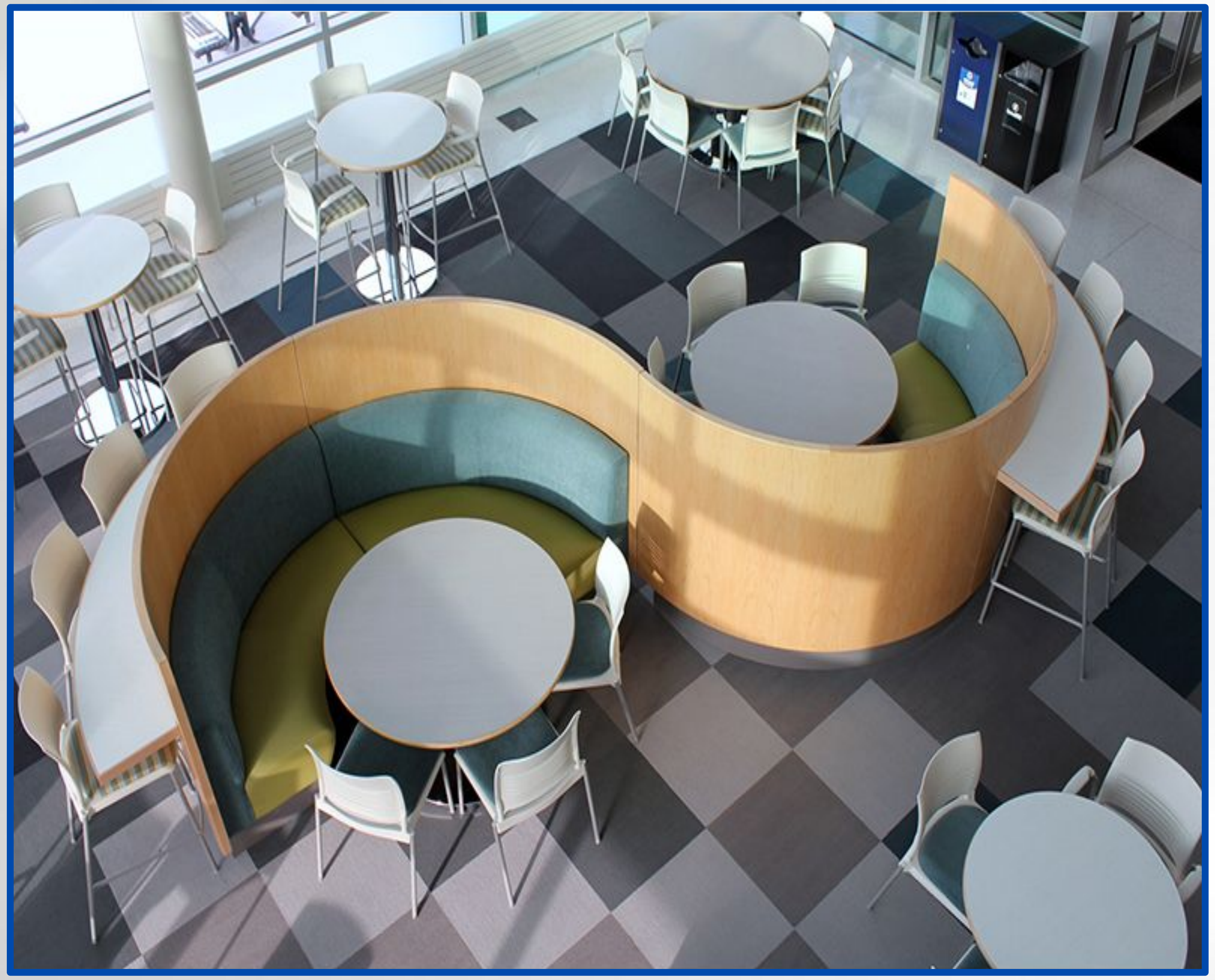
BBHS- COMMONS FURNITURE

THE CASE FOR REPLACEMENT

- Core furniture exceeds 25+ years of use; high-top tables are 10+ years old.
- Worn joints and persistent instability create a poor aesthetic and a maintenance burden.
- Existing pieces are becoming structurally compromised and beyond economical repair.
- Decades of high-traffic fatigue have reached a point of diminished safety and aesthetic standards.

BBHS- COMMONS FURNITURE

THE VISION- Investment in Quality, Durability & Student Choice



- Select commercial-grade furniture engineered for a 20+ year return on investment.
- Deploy movable yet stable pieces to accommodate dining, social, and academic programming.
- Utilize diverse seating types: a curated mix of booths, traditional tables & chairs, and movable lounge seating.
- Create open sightlines and "soft boundary" seating to promote peer socialization and a sense of belonging within the Commons.

PROGRAM BUDGET - BBHS

A2110

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
9-12 TEACHING & STAFF SALARIES	5,341,699	5,385,661	(43,962)	-.82%	5,283,196
EQUIPMENT	161,226	15,116	146,110	966.59%	14,196
CONTRACTUAL	26,324	6,445	19,879	308.44%	5,457
MATERIALS & SUPPLIES	46,957	53,801	(6,844)	-12.72%	38,007
TEXTBOOKS	25,323	22,787	2,536	11.13%	23,787
BOCES OCCUPATIONAL PROGRAM	209,686	145,888	63,798	43.73%	150,888
TOTAL	5,811,215	5,629,698	181,517	3.22%	5,515,531

BBHS' focus is on preserving and improving the quality of the academic program. The budget above provides the necessary resources to do this.

PROGRAM BUDGET - BBHS - GUIDANCE/COUNSELING

- Addresses individual student academic, social, and emotional needs
- Small group meetings in Grades 9 and 10, individual counseling for scheduling
- Individual meetings with students in Grades 11 and 12 for post- high school planning and scheduling
- Presentations: Scheduling Night, Financial Aid Night, Junior College Planning Night, Common Application Workshop for Students
- Coordinate College Representative Visits to the school
- Counselors attend outreach meetings with college representatives and attend college visits
- Student Participation at the SUNY College Fair

PROGRAM BUDGET - GUIDANCE K-12

The proposed budget maintains all programming for the Guidance program:

- Maintains all counseling positions K-12 (1 RSS, 2 MS, 4 BBHS)
- Professional associations
- Materials and supplies

The Counseling Department budget continues to support the services and initiatives mandated by the state regulations.

For the 2026-2027 school year, the HS student-to-counselor ratio is projected to be to 103:1. For the MS, the ratio is expected to be 139:1. These ratios are among the lowest in the region.

PROGRAM BUDGET - GUIDANCE K-12

A2810

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
K-12 COUNSELORS & STAFF SALARIES	1,111,446	1,071,233	40,213	3.75%	1,096,741
CONTRACTUAL	0	500	(500)	-100.00%	500
MATERIALS & SUPPLIES	750	525	225	42.86%	723
TOTAL	1,112,196	1,072,258	39	3.72%	1,097,964

For 2025-2026 the District will employ seven full-time counselors – 1 at BMPRSS, 2 at BBMS, and 4 at BBHS.

EXTRA- AND CO-CURRICULAR ACTIVITIES

EXTRA- AND CO-CURRICULAR ACTIVITIES

The proposed budget maintains all co-curricular offerings and field trip/event supervision:

- **Music and Theatrical programs**
- **NYSBDA and NYSSMA Local, Regional, and All State**
- **Robotics, Mock Trial, Model UN, DECA - Local, Regional, State and National Competitions**
- **Destination Imagination**
- **Student Governments**
- **Multicultural Clubs**
- **Field Trips (day and overnight supervision)**

65
MS/HS
Clubs/Activities

10
BMPRSS
Clubs/Activities

PROGRAM BUDGET - CO-CURRICULAR

A2850

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
ADVISOR & CHAPERONE STIPENDS	307,636	296,637	10,999	3.71%	294,800
CONTRACTUAL & MATERIALS	50,645	54,433	(3,788)	-6.96%	52,252
TOTAL	358,281	351,070	7,211	2.05%	347,052

Co-curricular programs are an important part of the overall education program for Blind Brook students. They are encouraged to take advantage of these exciting opportunities. Such an investment enhances school spirit and morale. It does this by allowing students to work harmoniously with others and promoting an enriching use of their leisure time.

PUPIL PERSONNEL & SPECIAL SERVICES

PROGRAM BUDGET - K-12 PUPIL & SPECIAL SERVICES

01	CONTINUING SERVICES	• A continuum of services will continue to be provided throughout the District in the Least Restrictive Environment.
02	EQUIPMENT	• Equipment needs vary from year to year based on student need.
03	TUITION & RELATED SERVICES	• Tuition and Related Services lines remain relatively constant with our BOCES line decreasing.
04	PERSONNEL & TRAINING	• Pupil Services budget continues to include funds for student mental health services via personnel and training.

PROGRAM BUDGET - K-12 PUPIL & SPECIAL SERVICES

A2250

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
K-12 TEACHING & STAFF SALARIES	5,101,260	5,503,613	(402,353)	-7.31%	5,294,842
EQUIPMENT	15,000	15,000	0	0.00%	2,956
CONTRACTUAL	385,706	407,568	(21,862)	-5.36%	395,040
MATERIALS & SUPPLIES	27,000	11,500	15,500	134.78%	25,886
TUITION & RELATED SERVICES	1,691,925	1,490,990	200,935	13.48%	1,693,193
BOCES TUITION & RELATED SERVICES	1,190,112	881,804	308,308	34.96%	508,646
TOTAL	8,411,003	8,310,475	100,528	1.21%	7,920,563

The District provides students with disabilities an appropriate and meaningful education per federal and NY State laws and regulations.

PROGRAM BUDGET - K-12 PUPIL & SPECIAL SERVICES

A2820
A2825

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
PSYCHOLOGIST SALARIES	435,608	419,397	16,211	3.87%	405,373
SOCIAL WORKER SALARIES	271,676	244,888	26,788	10.94%	260,269
MATERIALS & SUPPLIES	0	106	(106)	-100.00%	129
TOTAL	707,284	664,391	42,893	6.46%	665,771

Plan, as of this presentation, is to maintain current staffing levels. Increases in this area are related to contractual obligations.

HEALTH SERVICES

PROGRAM BUDGET - K-12 HEALTH SERVICES

A2815

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
NURSES SALARIES	280,063	301,174	(21,111)	-7.01%	286,183
EQUIPMENT	2,000	1,500	500	33.33%	1,500
CONTRACTUAL	130,250	115,000	15,250	13.26%	131,286
SUPPLIES & MATERIALS	7,000	5,315	1,685	31.70%	6,365
TOTAL	419,313	422,989	(3,676)	-.87%	425,334

Clinician and Nurse Salaries reflect three full-time nurses and one part-time nurse.

ATHLETICS

ATHLETICS

SEASONAL NUMBERS	
FALL	339
WINTER	142
SPRING	312
TOTAL	793

- % play 2 or more seasons

SPORTS OFFERED	
VARSITY	23
JUNIOR VARSITY	10
MODIFIED	17
FRESHMAN	1

- Received all-league, all-section, and all state award recognition
- 7 College Signees Division I-III
- 100% Fall & Winter teams qualified for NYSPHSAA Scholar-Athlete status
- 1 Coach of the Year Award, 2 League Titles and, 1 Sectional Title

ATHLETICS - ESSENTIAL NEEDS

- BOCES, Dues, and Mergers
- Material and Supplies
- Contractual - Athletic Training Services
- Software
- Hudl
- Uniforms
- Adding Boys Volleyball (Merger w/Rye)

PROGRAM BUDGET - MS/HS INTERSCHOLASTIC ATHLETICS

A2855

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
ATHLETIC DIRECTOR & STAFF SALARIES	248,511	238,198	10,313	4.33%	240,658
COACH & CHAPERONE STIPENDS	458,211	411,052	47,159	11.47%	406,599
EQUIPMENT / RECONDITIONING	18,500	14,500	4,000	27.59%	14,000
CONTRACTUAL	159,346	143,552	15,794	11.00%	144,709
UNIFORMS, SUPPLIES & MATERIALS	40,880	42,205	(1,325)	-3.14%	66,291
BOCES SERVICES	118,669	103,550	15,119	14.60%	103,550
TOTAL	1,044,117	953,057	91,060	9.56%	975,807

Close to 80% of the interscholastic athletic budget is fixed. If a district is going to run an interscholastic program it must hire coaches and officials; provide adequate supervision; and follow guidelines which regulate equipment and even player uniforms. This budget continues funding expenses necessary to operate the program in 2026-2027 which is expected to serve about 950 student athletes.

ATHLETIC TRAINER

Contractual Service Provider

Cost for a 2026-2027 Contracted Service for a Full Time Athletic Trainer includes: **$91,225**

- **40 hours of coverage over a 6 day period (Monday- Saturday) for a 10 month period.**
- **Contract may be extended for three additional years with CPI increases not to exceed 2.5%.**
- **No additional costs- all benefits and ongoing training/license maintenance costs included in fee.**
- **Service provider has extended a formal offer to two candidates.**
- **Anticipated start date for permanent full time provider - May 9, 2026**

ATHLETIC TRAINER

Employee

Survey of Lower Hudson School Districts with a Full Time Athletic Trainer employee **$134,497**

- Median Salary is $75,000
- Estimated benefit costs including family health insurance (medical, dental & vision), pension and social security would approximate $59,497
- District covers all required on-going training/licensing maintenance costs
- District would need to negotiate with the School Related Personnel Unit
  - Current SRP contract includes 1.5% COLA plus step increase of 2.2 to 2.9

PUPIL TRANSPORTATION

PROGRAM BUDGET - K-12 PUPIL TRANSPORTATION

A5500

DESCRIPTION	PROPOSED BUDGET	25-26 BUDGET	DOLLAR CHANGE	% CHANGE	25-26 PROJECTED EXPENDITURES
BUS DRIVER & MONITOR SALARIES	649,660	634,255	15,405	2.43%	612,898
EQUIPMENT	12,500	12,500	0	0.00%	2,034
CONTRACTUAL	55,334	51,671	3,663	7.09%	52,757
FUEL	43,000	43,000	0	0.00%	36,162
CONTRACT BUS SERVICES	1,774,435	1,345,018	429,417	31.926%	1,675,056
MATERIALS & SUPPLIES	24,266	24,436	(170)	-.7%	18,565
BOCES SERVICES	63,000	81,000	-18,000	-22.22%	61,850
TOTAL	2,622,195	2,191,880	430,315	19.63%	2,459,322

Out of District costs have increased significantly due to additional runs required to cover student attendance at other schools.

Strategic Fleet Acquisition

- **NYS Mandate:** 2026 is the final year for conventional bus purchases; 100% Electric required by 2027.
- **Cost Strategy:** Maximizes current infrastructure to delay expensive EV charging upgrades.
- **Fleet Status:** Bus #12 (11.5 years old) to secure a reliable 10+ year useful life.
- **Operational Flexibility:** 20-passenger minibus provides access to all NYC streets and Parkways prohibited to full-sized buses. Also more economical for our smaller trips
- **Fiscal Impact:** 100% funded via Capital Reserve for Fleet; **Zero impact on budget or tax levy.**

PROPOSITION 2

Shall the Board of Education of the Blind Brook-Rye Union Free School District be authorized, to expend from the Blind Brook-Rye Union Free School District Bus Fleet Reserve Fund, which was established on May 16, 2023 ("Reserve Fund") pursuant to Section 3651 of the Education Law, for the purchase and acquisition of one (1) seventy (70) passenger school bus and one (1) twenty (20) passenger school bus, in the approximate amount of $257,904.00, and other work required in connection therewith; and to expend from the Reserve Fund therefor, including preliminary costs and costs incidental thereto an amount not to exceed the estimated total cost of $257,904.00?

BUDGET SUMMARY

Superintendent's Budget
2026-2027

Budget:	$63,426,274
$ Increase:	$2,341,308
% Increase:	3.83%
CPI:	2.95%

Tax Levy:	$54,995,469
$ Increase:	$1,388,379
% Increase:	2.59%

At the Cap Limit

Requires a simple majority vote to pass

COMPUTATION OF SCHOOL TAXES

In the final analysis, it is notable that school taxes generally increase or decrease as a result of several factors:

- The annual school tax levy
- The increase or decrease in a property's assessed valuation determined by the Town of Rye Assessor
- The change in ORPS Homestead/Non-Homestead base proportions
- Eligibility of the property owner for the STAR exemption

DISTRICT-WIDE ASSESSED VALUATION HISTORY

	School Year	Assessed Valuation	Change in Valuation Amount	%	Budget	Tax Rate Per $1,000	Change in Amount	%
H	22-23	$2,373,594,777	(2,949,265)	-0.12%	52,567,594	$18.09	$0.32	1.80%
NH						$31.36	$31.36	24.90%
H	23-24	$2,320,974,695	(52,620,082)	-2.22%	57,078,851	$18.69	$0.60	3.32%
NH						$29.81	($1.55)	-4.94%
H	24-25	$2,504,775,989	183,801,294	7.92%	59,308,122	$18.21	($0.48)	-2.56%
NH						$28.72	($1.09)	-3.66%
H	25-26	$2,604,257,432	99,481,443	3.97%	61,084,966	$18.22	$0.01	0.04%
NH						$26.82	($1.90)	-6.62%
H	26-27	$2,767,289,016	163,031,584	6.26%	63,426,274	$17.53	($.69)	-3.79%
NH						$27.96	$1.14	4.25%

HOMESTEAD/NON-HOMESTEAD BASE PROPORTIONS

The Town's Receiver of Taxes calculates the homestead (residential) and non-homestead (commercial) base proportions which are used to calculate school taxes for both classes of property.

2026-2027 Base Proportions

Homestead: 88.218601% Non-Homestead: 11.781339%

The shift in proportions will <u>decrease</u> the tax burden by approximately .30% for residential property owners and <u>increase</u> it for commercial property owners as last year the proportions were as follows:

2025-26 Base Proportions

Homestead: 88.487440% Non-Homestead: 11.512560%

ESTIMATED SCHOOL TAX ON $1,116,844 HOME - 25-26

01	SINGLE FAMILY HOME WITH AVERAGE ASSESSED VALUE (Per Town of Rye Assessor)	• $1,186,268
02	HOMESTEAD TAX RATE	• $17.532044
03	LESS BASIC STAR EXEMPTION	• $1,360 (est)
04	2025-2026 SCHOOL TAX ON THIS PROPERTY	• $19,438

UPCOMING BUDGET DISCUSSION DATES

DATE	TOPIC
Apr 8, 2026	Public Budget Discussion
Apr 20, 2026	BOE Candidate Petitions Due by 5:00 PM
April 21, 2026	Board Adoption of 2026-2027 Budget
May 11, 2026	Public Budget Hearing
May 19, 2026	2026-2027 Budget Vote & Board Member Election

BUDGET QUESTION CONTACTS

TOPIC	CONTACT	EMAIL
Curriculum & Instruction Assessments Professional Development	**DR. MICHAEL CURTIN**	mcurtin@blindbrook.org
Administrative Capital Transportation	**LAURIE BAUM**	lbaum@blindbrook.org
BMPRSS	**TRACY TAYLOR**	ttaylor@blindbrook.org
Blind Brook Middle School	**SETH HOROWITZ**	shorowitz@blindbrook.org
Blind Brook High School	**MARK GREENWALD**	mgreenwald@blindbrook.org
Special Services Pupil Services Health Services	**ALEX LAFONTAINE-CASABONA**	acasabona@blindbrook.org
Library Technology	**CHARLES VON HOLLEN**	cvonhollen@blindbrook.org
Interscholastic Athletics	**GREG WARREN**	gwarren@blindbrook.org

QUESTIONS