

BLIND BROOK-RYE UFSD

Rye Brook, New York



**ADOPTED SCHOOL BUDGET
2010-2011**

www.blindbrook.org

BLIND BROOK-RYE SCHOOL DISTRICT

MISSION STATEMENT

The Blind Brook-Rye Schools are the cornerstone of our community. Our mission is to prepare our students to be active, life-long learners who have the skills and confidence necessary to achieve their highest potential.

We encourage our students to be curious, compassionate and strong in their ability to face challenges.

We are committed to preparing our students to be reflective, adaptable citizens with an open world view.

We aspire to instill integrity as a core value and to influence our students to be ethical and responsible members of society.

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**MESSAGE FROM THE BOARD OF EDUCATION AND
SUPERINTENDENT OF SCHOOLS**

Dear Resident:

On Tuesday, May 18th, from 7:00 AM to 9:00 PM at the Bruno M. Ponterio Ridge Street Elementary School, voters will be presented with the 2010-2011 Blind Brook-Rye U.F.S.D. Budget adopted by the Board of Education in the amount of \$39,310,694, a 0.98% increase over the 2009-2010 budget. This budget will result in a corresponding tax levy increase of 0.98% if passed by resident voters, the lowest increase since 1987.

The development of this budget was the result of input from the entire school community including residents, administrators, faculty, and support staff. It represents a best attempt at balancing the need to maintain a high quality educational program with the fiscal realities that our community and the nation as a whole now face. Cognizant of the times in which we live, it has been necessary to once again reduce staffing and make other significant sacrifices to reduce expenditures by \$1.9 million from what a continuation of our present cost structure would have been for the upcoming year.

The budget set forth on the pages that follow outlines the anticipated expenditures and revenues for the coming school year. You are encouraged to study and put forth questions about its contents. For further information please contact the Superintendent of Schools or the Assistant Superintendent for Finance and Facilities. You are urged to cast your vote on Tuesday, May 18th.

BOARD OF EDUCATION

Steven M. Kaplan, President
Sheri Zarkower, Vice-President
Nancy Barr
Lawrence D. Engle
Glen Schuster

SUPERINTENDENT OF SCHOOLS

William J. Stark

Executive Summary

The Blind Brook-Rye School District (District) is a small suburban school district with an anticipated enrollment of 1,568 students in 2010-2011. The community served by the school system has a population of approximately 5,800 and is located within the Village of Rye Brook in southeastern Westchester County, about twenty miles north of New York City. Generally, the community has high expectations for student achievement and success and expects its graduates to be competitive in gaining acceptance to colleges and universities that are recognized as being among the best in the nation.

The Board of Education (Board) is comprised of five members elected to three-year terms by resident voters. It concerns itself with the formation of policy and providing educational leadership, rather than with administrative details. The implementation of District policies is an administrative task performed by the superintendent and his management team who are responsible for the effective administration and supervision of the school system. The District employs 12 administrators, 139 faculty members, and 119 full- and part-time non-instructional support personnel. Its proposed 2010-2011 operating budget is \$39.3 million with more than 85 percent of revenues supported by the tax levy.

In preparing the 2010-2011 budget, the Board and administration continue to demonstrate a long-standing commitment to providing the resources needed to maintain a broad, comprehensive range of programs for all students while recognizing its need to maintain fiscal responsibility. At the core of this proposed educational plan are increased academic rigor, improved student achievement, and high accountability standards for all. There are integrated cost efficiencies carved into this budget assuring the sustainability of fiscal prudence in future years. Both the Board and administration believe it represents a reasonable spending plan for the next school year considering the difficult fiscal realities and economic conditions facing this region and nation. This budget continues to fund successful academic programs that encourage student achievement as the District's central focus and includes allegiance to the following commitments:

1. Emphasis on professional development that is geared towards how children learn; best practices to address each child's needs; and articulation and alignment of curriculum at all levels as evidenced by the formation of professional learning communities during the past year.
2. The District's practice of maintaining favorable learning environments.
3. The District's comprehensive academic and extra-curricular programs which do well in preparing students for rigorous graduation requirements.

Budget Highlights

The 2010-2011 proposed budget is \$39,310,694 and represents a 0.98 percent increase over the current budget. To address an escalating enrollment of about 1 percent for next school year, this budget provides the necessary resources to serve a projected student body of 1,568 students in grades K-12, and an additional 94 students attending out-of-district schools. The District's initial projections reflect moderation in enrollment growth during the next several years. Regionally, costs have been increasing: salaries, benefits, and services for students with disabilities. This, in spite of the fact that the New York/New Jersey Consumer Price Index (CPI) for the year ending December 31, 2009 was -0.4 percent.

Executive Summary

In theory, the school budget should be developed on the basis of providing a high quality educational program, first and foremost. Generally, this District advances the perspective that educational programs should be the determining factor in the budget; once program initiatives are established, the necessary expenditures are computed and required revenues determined. While the educational plan driving this year's budget is aligned with this theory and provides significant resources for the community's K-12 students, the Board was particularly mindful that there is a limited revenue base available.

The proposed budget aggressively advances an instructional agenda that continues to place students first. It includes an increase of only \$382,202 over the prior year's budget. The tax levy is projected to be \$33,461,744 or slightly more than 85 percent of revenues. Anticipated non-property revenues, including state aid, will provide the remaining revenue stream of \$5,848,949 to bring the budget into balance. The estimated tax levy increase is 0.98 percent with proposed tax rate increases for homestead and non-homestead properties of 3.42 percent and 5.72 percent, respectively.

The largest section of the budget is dedicated to direct instruction and instructional support services at 60 percent. Instructional staff salaries, contractual costs, equipment, supplies/materials, and textbooks are located in this section of the budget. Undistributed costs such as fringe benefits and debt service payments are the next largest section at 26 percent. General support services which include facilities and administrative costs associated with the operation of the District represent 11 percent of the budget. Pupil transportation costs comprise the final 3 percent of the total spending plan.

In New York State, K-12 public education funding comes from three sources: approximately six percent from federal sources, 47 percent from state foundation aid and aids/grants, and 47 percent 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 receives no direct federal aid that is applied to the general fund budget. Total estimated state aid flowing to Blind Brook next year is slightly more than \$2.4 million or only about 6.0 percent of the proposed budget. In recent years, the amount of state aid allocated to the District has remained generally flat while expenditures have increased significantly due to enrollment increases, the community's desire to provide excellent facilities, and the expectation that the district deliver high quality services to all students. This trend has now changed with less aid flowing to Blind Brook in 2010-2011.

There are many unfunded mandates, both instructional and non-instructional, that undercut the ability of school districts in New York to introduce new programs or initiate property tax controls. The mounting pressure to control spending rates, the absence of meaningful education aid from the state or federal government, and directives to meet learning and achievement standards, have caused stress even at this relatively wealthy school district. Current projections require that nearly 94 percent of the revenue budget be supplied from local revenue sources with the substantial majority coming from the tax levy. This is in spite of the federal government's American Recovery and Reinvestment Act of 2009. But the facts are clear; the persistent economic difficulties faced by the nation and this region have created significant challenges unlike any in recent memory. While this year's financial plan is now set for a public vote, the Board and its administration are mindful that future challenges will result in further reductions in expenditures in the 2011-2012 school year and beyond. To assist with managing the District's finances and navigating through these austere times a multi-year budgeting perspective has been implemented to preserve the educational institution that is the hallmark of this community.

Executive Summary

Impact of Budget 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 2,338 taxable parcels that yield a total district-wide full value assessment of \$2,223,342,027 as of June 2009, a reduction of \$64,410,582 from the prior year. For the 2010-2011 budget the homestead/non-homestead breakdown is as follows:

Homestead Valuation:	\$1,903,779,360
# Parcels	2,258
Non-Homestead Valuation:	\$319,562,667
# Parcels	80

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2010-2011; the other is the actual tax levy. In order to calculate the homestead and non-homestead tax rates the New York State Office for Real Property Services 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 2010-2011 budget, with a district-wide assessed valuation of \$2,223,342,027 and an anticipated \$33,461,744 tax levy, the respective tax rates would be as follows:

<u>Homestead (Residential):</u>	<u>Non-Homestead (Commercial):</u>
Percentage: 79.847825	Percentage: 20.152175
Tax Burden: \$26,718,475	Tax Burden: \$6,743,269
Portion of Assessment: \$1,903,779,360	Portion of Assessment: \$319,562,667
Tax Rate: \$14.03 per \$1000	Tax Rate: \$21.10 per \$1000
Increase: 3.42 percent	Increase: 5.72 percent

The average single family home in the Blind Brook community is valued at \$843,126 as of June 2009. School taxes are computed by using this formula: (property's assessed valuation minus basic STAR divided by 1000) multiplied by the tax rate. Therefore, 2009-2010 school taxes on the average single family home given the proposed budget are as follows:

School Tax Computation:

Assessed valuation of property =	\$843,126
<i>minus</i>	\$96,350 (Basic STAR state funded tax exemption)
<i>divided by</i>	\$1000
<i>multiplied by</i>	\$14.03 (the estimated tax rate)
<i>equals</i>	$(\$843,126 - \$96,350) / \$1000 * \$14.03 = \$10,477$

If the proposed budget is approved on May 18, 2010 the average residential property owner would pay \$10,477 in school taxes in 2010-2011, slightly more than the \$10,470 for an average residential property last year. With a declining district-wide assessed valuation, a higher tax rate is the result; but, it is important for community members to understand that the cost to taxpayers is best explained as the increase in the tax levy from prior year. The combined decrease in assessed valuation and increase in tax rate for 2010-2011 results in the estimated 0.98 percent

Executive Summary

increase in school taxes on average. In the final analysis the community must know that school taxes in support of schools increase at about the percentage increase in the tax levy. While the tax rate is an important measure, the true increase is a function of both the tax rate and the rate of increase or decrease in a property's assessed valuation. Each property owner will experience a slightly different rise (or fall) in school taxes based on the difference in the change of their respective assessed valuations.

Budget Perspective

The Blind Brook School District is a high property wealth district that qualifies for minimal state education aid; therefore nearly 94 percent of revenues to support this budget are obtained locally. The role of the superintendent of schools is to assemble the budget after having received feedback from administrators, faculty, and staff. This essentially becomes an administrative recommendation as to the educational plan with the expenditure and revenue components needed to support it. The determination of how much to spend and where to ultimately allocate resources is the primary responsibility of the Board as they adopt the succeeding school year's budget each April, and community residents when they cast their votes for or against the budget, on the third Tuesday in May. Along with the election of school board members, the annual budget vote reflects implementation of basic democratic principles at the grassroots level in school district communities across New York State.

The 2010-2011 budget as presented provides adequacy for all students. There have been certain reductions to program that were carefully considered. It is noteworthy to point out the educational core remains firmly intact. All programs, curriculum and instruction, provisions for special needs students and those requiring additional academic assistance, are all components funded within this proposed budget. The District's mission is to provide an environment which engages all students as active learners in gaining knowledge, acquiring skills, and developing attitudes that encourage them to embrace learning as a life-long endeavor, and prepare them to function as responsible citizens and contributing members of society. This commitment inherently recognizes the need to provide vertical equity. Nearly 12 percent of the total budget is earmarked for services to students with disabilities who comprise less than 1 percent of the total enrollment. For those not classified but in need of academic intervention services, most programs are still in place to ensure that those who could learn to high standards, but need additional resources to do so, are provided them. For the high achieving students, gifted and talented programs remain in place at the K-8 level and for students at the high school level, an array of accelerated and Advanced Placement courses will still be offered across all major disciplines next year, albeit with greater efficiency.

In sum, the 2010-2011 budget represents the programmatic and financial expression of the educational philosophy of the Board of Education. After careful analysis the Board and its administration believe the plan as set forth, will obtain anticipated results with the projected resources needed to implement the educational program, and ensure that every student receives an adequate 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.

Executive Summary

BALLOT INFORMATION

PROPOSITION 1: 2010-2011 BUDGET

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2010 – June 30, 2011) presented by the Board of Education in the amount of \$39,310,694 be approved and the taxes in the necessary amount therefore be levied?

YES

NO

VOTE FOR ONE MEMBER OF THE BOARD OF EDUCATION (3-year term ending 6/30/2013)

1A
WENDY Z.
ADLER

1B
RICHARD F.
HUBERT

1C
SHERI
ZARKOWER

VOTING INFORMATION YOU SHOULD KNOW

Voting Requirements

You must be a registered voter who is a United States Citizen, 18 years of age or older, and a Blind Brook resident for at least 30 days prior to the vote. You need not register if, during the last four years, you voted in a general election in Westchester County, voted in a Blind Brook-Rye District election, registered with the Westchester County Board of Elections, or registered with the Blind Brook-Rye School District.

When and Where to Register?

Until May 11, 2010 registration is continuous Monday through Friday from 10 a.m. to 2 p.m. in the District Clerk's office, located at the Ridge Street School, 390 North Ridge Street. Residents can also register with the Westchester County Board of Elections using the New York State registration form which can be obtained at:

http://www.westchestergov.com/pdfs/BOE_Vote_Form_English.pdf.

Who Needs to Register?

New Blind Brook residents and residents who have had a change of address must re-register by May 11, 2010.

Absentee Ballots

If you will be out of town or unable to vote in person on May 18th, you can apply for an absentee ballot. Applications for absentee ballots are available at the District Clerk's Office, online at the District's Website, www.blindbrook.org, or you may call 914-937-3600 x 3025 to have an application mailed to you. Absentee Ballots must be received in the office of the District Clerk by 5 p.m. on May 18th.

**Financial Plan and School Budget
2010-2011**

Budget Summary

The annual school budget is a financial estimate of the operating funds required to achieve goals and objectives of the educational program. The proposed 2010-2011 Budget is \$39,310,694, \$382,202 over the 2009-2010 Budget. The budget-to-budget expenditure increase is 0.98%.

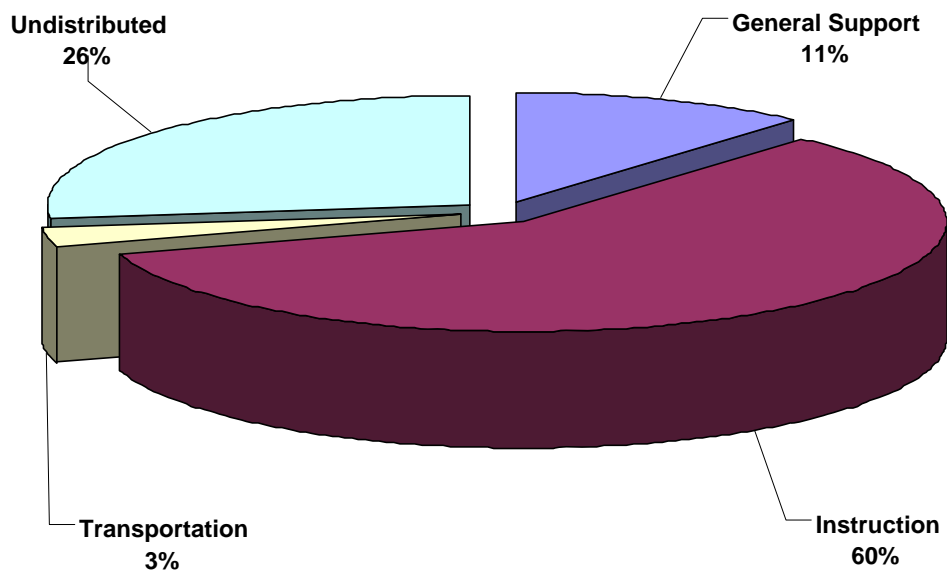
Anticipated non-property revenues (NPR) of \$5,848,949, an increase of slightly less than 1% from last year, result in a total estimated tax levy of \$33,461,744 (before STAR deduction). The estimated tax levy increase is 0.98% with proposed tax rate increases for homestead and non-homestead properties of 3.42% and 5.72%, respectively.

The June 2009 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 June 2009 district-wide assessed valuation is now \$2,223,342,027, a decrease of more than \$64 million, or 2.8% from the prior year. Hence, the tax rates for both homestead and non-homestead properties are relatively higher this year when compared to the tax levy increase:

Homestead → Residential Properties → \$14.03 / \$1000 A.V.

Non-Homestead → Commercial Properties → \$21.10 / \$1000 A.V.

Major Budget Sections 2010-2011



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

GENERAL FUND BUDGET

	2009-2010 Approved Budget	2009-2010 Anticipated Amounts	2010-2011 Proposed Budget	Budget-to- Budget Increase
Total Expenditures	38,928,492	37,280,146	39,310,694	0.98%
Non-Property Revenues <i>% of Total Expenditures</i>	5,792,044 14.9%	5,646,332 15.1%	5,848,949 14.9%	0.98%
Total Tax Levy <i>% of Total Expenditures</i>	33,136,448 85.1%	33,136,448 88.9%	33,461,744 85.1%	0.98%
Tax Rate per \$1000 AV, Homestead			\$14.03	3.42%
Tax Rate per \$1000 AV, Non-Homestead			\$21.10	5.72%

Expenditure Summary

The budget-to-budget expenditure increase is \$382,202 or 0.98% for the 2010-2011 school year. The District was able to minimize the budget-to-budget increase by significantly reducing expenditures in the following areas:

- Personnel – a reduction of 4.3 FTEs
- Inter-fund Transfer – a reduction of \$227,047
- Operations & Maintenance – a reduction of \$163,648
- Curriculum & Instruction – a reduction of \$155,730
- Debt Service – a reduction of \$102,939
- Co-curricular & Athletics – a reduction of \$89,320
- Library & Technology – a reduction of \$70,622
- Other reductions in equipment, supplies & materials, contractual costs, and textbooks

This draft of the 2010-2011 Budget includes the following projected increases in expenditure (budget-to-budget):

- | | |
|-------------------------------------|-----------|
| • Instructional | \$588,628 |
| • Employee Benefits | \$463,152 |
| • Guidance & Health Services | \$97,541 |
| • Supervision & In-service Training | \$57,927 |
| • Special Services & Pupil Services | \$42,976 |
| • Pupil Transportation | \$20,159 |

When compared to prior years the functional area increases are much less than they have been. In all there are 116 budget lines with lower spending levels than in the 2009-2010 budget.

2010-2011 Budget at a Glance

Functional Area	% of Budget
Instructional Services K-12	35.0%
Employee Benefits	19.1%
Special/Pupil Services	11.5%
Debt Service	7.1%
Operations & Maintenance	6.7%
Guidance & Health Services	4.3%
Admin/Central Services	4.0%
Supervision	3.8%
Transportation	3.0%
Library/Technology	2.6%
Co-Curricular & Athletics	1.8%
Contingency/Community Service	0.8%
Curriculum & Instruction	0.3%
Total Budget	100.0%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURE PLAN

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/(-)	% Difference
Functional Areas						
Board of Education	34,968	51,350	48,000	45,350	-6,000	-11.7%
Central Office	1,042,995	980,930	976,669	974,838	-6,092	-0.6%
Legal, Personnel, Pub Info	158,066	190,291	164,291	193,477	3,186	1.7%
Operations & Maintenance	2,526,356	2,794,929	2,449,410	2,631,281	-163,648	-5.9%
Central Services	422,175	359,558	337,888	347,969	-11,589	-3.2%
Curriculum & Instruction	292,802	280,772	279,222	125,042	-155,730	-55.5%
Supervision & In-service	1,508,688	1,434,575	1,431,000	1,492,502	57,927	4.0%
Regular Instruction	12,231,885	13,148,042	12,790,461	13,736,670	588,628	4.5%
Special & Pupil Services	4,225,757	4,483,232	4,297,500	4,526,208	42,976	1.0%
Library & Technology	1,286,010	1,072,868	1,048,916	1,002,247	-70,622	-6.6%
Guidance/Health Services	1,595,211	1,604,489	1,589,400	1,702,030	97,541	6.1%
Co-Curricular & Athletics	754,219	779,050	730,816	689,730	-89,320	-11.5%
Pupil Transportation	1,095,122	1,174,282	1,087,500	1,194,441	20,159	1.7%
Community Services	1,600	8,500	1,000	2,000	-6,500	-76.5%
Employee Benefits	6,408,456	7,044,425	6,917,060	7,507,577	463,152	6.6%
Debt Service	2,976,806	2,908,189	2,878,779	2,805,250	-102,939	-3.5%
Refund Of School Taxes	97,808	0	0	0	0	100.0%
Inter-fund Transfer	18,104	261,128	252,233	34,081	-227,047	-86.9%
Contingency	0	351,880	0	300,000	-51,880	-14.7%
TOTAL EXPENDITURES	36,677,030	38,928,492	37,280,146	39,310,694	382,202	0.98%

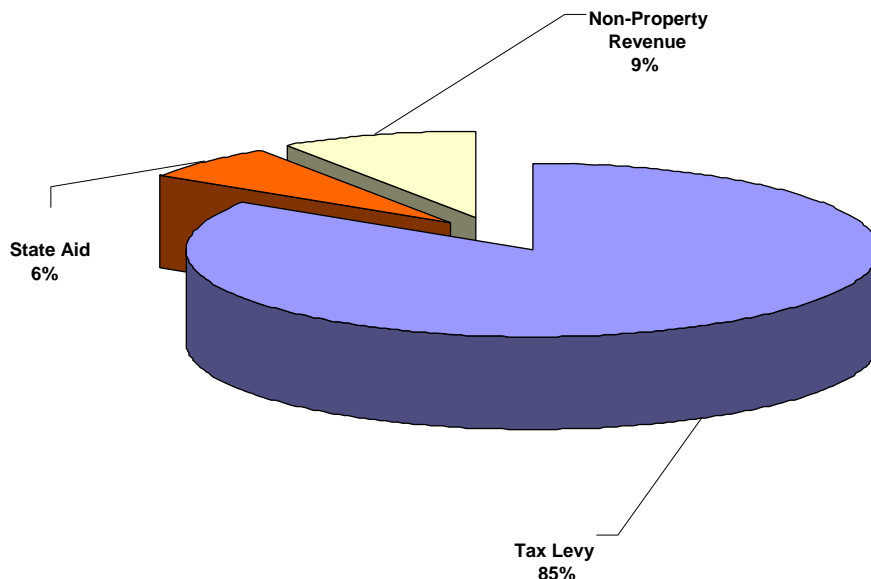
Revenue Summary

The single greatest source of budget revenue is the District's tax levy. This draft of the 2010-2011 budget estimates that the total tax levy will be \$33,461,744 or just over 85% of total expenditures (before STAR deduction). Non-property revenues (NPR) are estimated at \$5,848,949 or 14.9% of total expenditures.

The major sources of NPR are as follows:

1. State aid totaling \$2,415,600, 11% less than was budgeted in 2009-2010;
2. An appropriated surplus transfer into the general fund of \$1,625,000 from the District's undesignated fund balance;
3. PILOT payments totaling \$810,363;
4. County sales tax revenue estimated at \$250,000;
5. Split lots revenue collected from neighboring school districts estimated at \$195,000; and
6. Non-resident tuition revenue estimated at \$100,000.

In recent years, the amount of state aid allocated to the district has remained generally flat while expenditures have increased significantly due to enrollment increases, the community's desire to provide excellent facilities, and the expectation that the district deliver high quality services to all students. With the 2010-2011 school year we now expect a downward trend. Next year, the proposed NYS Budget provides \$301,686 less in State Aid funding for Blind Brook than was budgeted in 2009-2010. Total estimated State Aid flowing to Blind Brook next year is slightly more than \$2.4 million or about 6% of the total budget.



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

REVENUE PLAN

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget	% Difference
Accounts						
School Tax Levy (incl STAR)	32,015,213	33,136,448	33,136,448	33,461,744	325,296	1.0%
Appropriated Surplus	1,250,000	1,150,000	1,150,000	1,625,000	475,000	41.3%
PILOT – DACC	240,621	240,621	240,621	240,621	0	0.0%
PILOT - Sterling Glen	525,377	538,820	538,824	569,742	30,922	5.7%
NY State Education Aid	2,329,029	2,329,647	2,224,274	2,133,735	-195,912	-8.4%
BOCES Aid	194,014	257,602	173,087	152,177	-105,425	-40.9%
Software/Text Aid/Library	127,802	130,037	130,037	129,688	-349	-0.3%
BOCES Revenues	144,984	162,986	162,986	162,986	0	0.0%
Non-resident Tuition	129,280	100,000	126,172	100,000	0	0.0%
Non-Property (County) Tax	264,793	260,000	255,000	250,000	-10,000	-3.8%
Earned Interest	105,394	100,000	90,000	100,000	0	0.0%
Insurance Recoveries, Refunds of Prior Year, Forfeitures, Sale of Materials	63,661	0	0	25,000	25,000	100.0%
Miscellaneous	144,586	125,000	125,000	150,000	25,000	20.0%
Services - Other Dist.	207,836	170,000	195,000	195,000	25,000	14.7%
Cooperative Transportation	15,096	15,000	23,000	15,000	0	0.0%
Due from Debt Service Fund	0	212,331	212,331	0	-212,331	-100.0%
SCHOOL TAX LEVY	32,015,213	33,136,448	33,136,448	33,461,744	325,296	0.98%
NON-PROPERTY REVENUE	5,742,473	5,792,044	5,646,332	5,848,949	-56,905	1.0%
TOTAL REVENUE	37,757,686	38,928,492	38,782,780	39,310,694	382,202	0.98%

Component Budget Summary

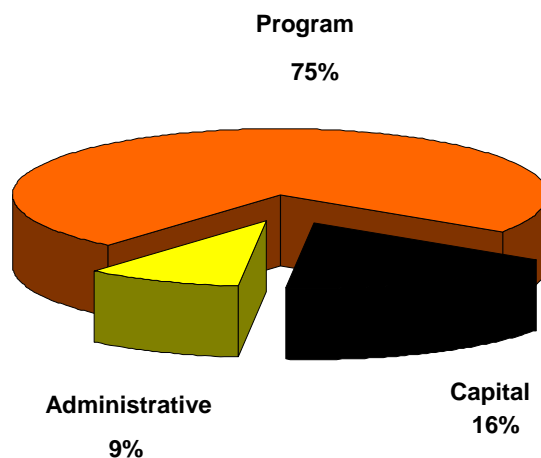
As required by Section 170.8 of the Regulations of the Commissioner of Education effective December 27, 1996, the District must report its budget to the public on the basis of administrative, capital and program costs. This provides community residents with a general view of how the annual Blind Brook 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 television; 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 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 foot.

2010-2011 Component Budget



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

THREE-PART COMPONENT BUDGET

<u>FUNCTION</u>	<u>CODE</u>	<u>TOTAL</u>	<u>ADMIN.</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
Board of Education	1099	45,350	45,350	0	0
Central Administration	1299	380,552	380,552	0	0
Finance	1399	594,286	594,286	0	0
Legal Services	1420	82,000	82,000	0	0
Personnel	1430	40,000	40,000	0	0
Records Mgmt.	1460	0	0	0	0
Public Information	1480	71,477	71,477	0	0
Operations Of Plant	1620	849,346	0	0	849,346
Maintenance of Plant	1621	1,781,935	0	0	1,781,935
Other Central Services	1699	35,000	0	0	35,000
Judgments & Cl.	1930.4	0	0	0	0
Refund of Taxes	1964.4	0	0	0	0
Other Special Items	1998	312,969	0	0	312,969
Curriculum Dev. & Sup.	2010	125,042	0	125,042	0
Supervision Reg. School	2020	1,402,752	1,402,752	0	0
Research, Evaluation & Plan.	2070	89,750	0	89,750	0
Instruction (Net of supervision)	2999	21,656,885	511,192	21,145,693	0
Other District Transportation	5510	477,805	0	477,805	0
Garage Building	5530	16,199	0	16,199	0
Contract Transportation	5540	700,438	0	700,438	0
Community Service	8998	2,000	0	2,000	0
Employee Benefits	9098	7,507,577	300,303	6,681,744	525,530
Debt Service	9898	2,805,250	0	0	2,805,250
Transfer to Capital	9950.9	0	0	0	0
Other Transfers	9951	34,081	0	34,081	0
Contingency	0	300,000	0	300,000	0
TOTAL BUDGET		39,310,694	3,427,911	29,572,751	6,310,031
			8.72%	75.23%	16.05%

Assessed Valuation Summary

Assessed valuation is defined as the value of real property for the purpose of levying taxes. In the Blind Brook community there are 2,338 taxable parcels that yield a total district-wide full value assessment of \$2,223,342,027 as of June 2009, a reduction of \$64,410,582 from the prior year. For the 2010-2011 budget the homestead/non-homestead breakdown is as follows:

Homestead Valuation:	\$1,903,779,360
# Parcels	2,258
Non-Homestead Valuation:	\$319,562,667
# Parcels	80

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 2010-2011 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. Based on the June 2009 tax roll the average homestead valuation for a residential parcel is \$843,126, about \$25,000 less than in June 2008.

School Tax Rate Homestead Computation:

(TAX LEVY * HOMESTEAD %) / (PORTION OF ASSESSMENT) * \$1000

(\$33,461,744 * .79847825) / (\$1,903,779,360) * \$1000 = **\$14.03 per \$1000 of AV**

School Tax Rate Non-Homestead Computation:

(TAX LEVY * NON-HOMESTEAD %) / (PORTION OF ASSESSMENT) * \$1000

(\$33,461,744 * .20152175) / (\$319,562,667) * \$1000 = **\$21.10 per \$1000 of AV**

CALCULATING YOUR HOMESTEAD SCHOOL TAX FOR 2010-2011

CALCULATION OF YOUR
RESIDENTIAL SCHOOL TAX
WITH **BASIC STAR** EXEMPTION:



Assessed valuation of property
minus \$96,350 (Basic STAR)
divided by \$1000
multiplied by the estimated school tax rate

Example of School Tax Computation

\$843,126-\$96,350/\$1000 = \$746.78 X \$14.03

= **\$10,477 for average parcel**

CALCULATION OF YOUR
RESIDENTIAL SCHOOL TAX
WITH **ENHANCED STAR**
EXEMPTION:



Assessed valuation of property
minus \$193,020 (Enhanced STAR)
divided by \$1000
multiplied by the estimated school tax rate

Example of School Tax Computation

\$843,126-\$193,020/\$1000 = \$650.11 X \$14.03

= **\$9,121 for average parcel**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

HISTORY OF ASSESSED VALUATION AND TAX RATES

			ASSESSED VALUATION	CHANGE IN VALUATION AMOUNT	%	BUDGET	TAX RATE PER \$1,000	CHANGE IN AMOUNT	%
1982	-	83	30,435,666	747,599	2.5%	5,953,581	\$157.44	\$5.88	3.88%
1983	-	84	33,203,666	2,768,000	9.1%	6,472,402	\$157.97	\$0.53	0.34%
1984	-	85	37,011,170	3,807,504	11.5%	7,126,232	\$157.55	-\$0.42	-0.27%
1985	-	86	39,143,153	2,131,983	5.8%	7,548,889	\$158.82	\$1.27	0.81%
1986	-	87	39,424,337	281,184	0.7%	7,907,966	\$167.04	\$8.22	5.18%
1987	-	88	42,716,061	3,291,724	8.3%	8,628,352	\$167.97	\$0.93	0.56%
1988	-	89	41,982,934	(733,127)	-1.7%	9,257,613	\$178.83	\$10.86	6.47%
1989	-	90	41,725,913	(257,021)	-0.6%	9,911,273	\$193.20	\$14.37	8.04%
1990	-	91	41,553,232	(172,681)	-0.4%	10,813,930	\$215.14	\$21.94	11.36%
1991	-	92	39,618,862	(1,934,370)	-4.7%	11,371,280	\$232.47	\$17.33	8.05%
1992	-	93	38,082,974	(1,535,888)	-3.9%	11,488,567	\$249.41	\$16.94	7.29%
1993	-	94	37,002,953	(1,080,021)	-2.8%	12,231,052	\$274.39	\$24.98	10.01%
1994	-	95	36,143,826	(859,127)	-2.3%	12,177,256	\$290.62	\$16.23	5.91%
1995	-	96	36,217,710	73,884	0.2%	12,643,135	\$302.60	\$11.99	4.12%
1996	-	97	35,424,625	(793,085)	-2.2%	13,235,478	\$323.32	\$20.71	6.84%
1997	-	98	35,135,722	(288,903)	-0.8%	13,836,922	\$343.76	\$20.44	6.32%
1998	-	99	34,973,875	(161,847)	-0.5%	14,585,495	\$366.93	\$23.17	6.74%
1999	-	00	34,838,952	(134,923)	-0.4%	15,905,990	\$411.58	\$44.66	12.17%
2000	-	01	35,615,514	776,562	2.2%	18,007,781	\$453.08	\$41.50	10.08%
2001	-	02	38,070,306	2,454,792	6.9%	20,803,471	\$484.20	\$31.11	6.87%
2002	-	03	39,870,840	1,800,534	4.7%	23,651,285	\$531.75	\$47.56	9.82%
2003	-	04	40,007,097	136,257	0.3%	26,168,157	\$582.13	\$50.38	9.47%
2004	-	05	39,941,861	(65,236)	-0.2%	28,911,513	\$622.33	\$40.20	6.91%
H	2005	-	2,069,435,218	-	-	31,108,054	\$11.94	-	6.35%
NH	2005	-					\$18.03	-	6.35%
H	2006	-	2,076,515,480	7,080,262	0.3%	34,043,929	\$12.85	\$0.91	7.62%
NH	2006	-					\$19.40	\$1.37	7.60%
H	2007	-	\$2,210,037,099	133,521,619	6.4%	36,166,617	\$12.71	-\$0.14	-1.09%
NH	2007	-					\$19.01	-\$0.39	-2.01%
H	2008	-	\$2,342,114,617	132,077,518	6.0%	38,220,030	\$12.75	\$0.04	0.31%
NH	2008	-					\$19.36	\$0.35	1.84%
H	2009	-	\$2,287,752,609	-54,362,008	-2.3%	38,928,492	\$13.57	\$0.82	6.43%
NH	2009	-					\$19.96	\$0.60	3.10%

			Portion of AV	Prior Yr Delta	Tax Burden	Budget	Rate/\$1000	\$ Inc	% Inc
Homestead	2010	-	1,903,779,960		26,718,475	39,310,694	\$14.03	\$0.46	3.42%
Non-Homestead	2010	-	319,562,667		6,743,269		\$21.10	\$1.14	5.72%
Total Valuation	2010	-	\$2,223,342,027	-\$64,410,582	33,461,744				

Staffing and Enrollment Summary

Funding mandates for the 2010-2011 school year will necessitate a decrease of 4.3 full-time equivalent (FTE) positions. The projected reductions in staff are delineated in the chart below and are necessary to achieve the requisite reductions in expenditures in 2010-2011. Overall, the 2010-2011 district-wide K-12 enrollment is anticipated to be 1,568, up from 1,551 in 2009-2010. The third-grade will see the largest increase in enrollment and staffing increases are programmed for this adjustment. See the enrollment projections worksheet on the following page for more information relative to enrollment trends. A comprehensive long-range planning study can be accessed at the following link:

http://www.blindbrook.org/district_info/district_information/facilities_services/documents/2009-Dec%20Long%20Range%20Planning-Demographic%20Study.pdf

<u>Area of Need</u>	<u>FTE</u>	<u>Description</u>
Special Services	1.0 0.5 0.5 0.4 <u>0.4</u> 2.8	Class Teacher – PRSS Part-time Teacher Aide Part-time Teacher Aide Part-time Occupational Therapist Part-time Speech Teacher
Facilities	0.5	Night Cleaner
Administrative	1.0	Director of Curriculum & Instruction
Total FTE	4.3	District-Wide FTEs

District-wide staffing will decrease to 216 full-time staff and approximately 54 part-time staff in 2010-2011. Included will be a new K-4 science teacher leader position and an additional section of third grade at the Bruno M. Ponterio Ridge Street School.

	<u>2009-10</u>	<u>2010-11</u>
Instructional	141	139
School-Related Personnel	122	119
Administrative Personnel	13	12
Full-time	219	216
Part-time	57	54
Total Staffing	276	270

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

Enrollment History

GRADE	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	PROJECTED 2009-2010
Special Class	6	6	8	7	8	7
K	138	129	136	123	93	108
1	137	133	132	139	120	94
2	146	136	130	132	145	120
3	113	148	133	137	132	145
4	123	110	149	133	138	132
5	107	121	108	151	133	137
PRSS TOTAL	770	783	796	822	761	736
6	113	106	126	112	149	135
7	103	113	109	128	110	150
8	96	98	111	112	124	108
BBMS TOTAL	312	317	346	352	383	393
9	99	90	99	108	110	123
10	108	98	90	97	104	108
11	96	103	99	91	104	107
12	80	95	102	101	89	101
BBHS TOTAL	383	386	390	397	407	439
GRAND TOTAL	1465	1486	1532	1571	1551	1568

CHANGE	21	46	39	-20	17
%CHANGE	1.4%	3.1%	2.5%	-1.3%	1.1%

Employee Benefits Summary

Retirement Costs

Teachers' Retirement System:

The District's employer contribution rate to the NYS Teachers' Retirement System (TRS) is estimated to increase to 8.62% of payroll from 6.19%, for the 2010-2011 school year. Overall TRS employer contribution costs are projected to increase by \$509,496, or 45.6% for 2010-2011. Future pensions for faculty members and administrators are covered by this system.

Employees' Retirement System:

The District's employer contribution rate to the NYS Employees' Retirement System (ERS) is estimated at 11.9% of payroll for the 2010-2011 year. Overall ERS employer contribution costs are projected to increase by \$117,564, or 32.9% for 2010-2011. Future pensions for non-certified employees are covered by this system.

Social Security/FICA:

Social Security/FICA benefits will increase 4.0% as total contractual salaries increase correspondingly in 2010-2011. The salary threshold for calculating the total maximum contribution per employee will increase from \$106,500 to \$106,800 in 2010-2011.

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 \$8,817, or 7.6% in 2010-2011 as a result of its loss experience and rising payroll costs.

Unemployment Insurance:

The District's unemployment insurance costs have increased this year as a result of an increase in current claims activity. It is not possible to determine the number of future claims but a figure of \$60,000 is being used for budget purposes. This is an increase of \$20,000, or 50% over prior year.

Health Insurance:

Overall, health insurance costs are increasing for 2010-2011 slightly more than in the prior three years. This is a result of an anticipated increase in premiums paid to the Empire Plan for 2011, the anticipated number of active employees and retirees receiving these benefits next year, and an increase in the number of employees electing the waiver. The District's cost for providing health insurance benefits for its active employees in 2010-2011 is estimated at \$17,169 per employee for family plan benefits while the individual rate is expected to be \$7,899 per employee. The District also pays for retiree health insurance coverage per established guidelines. Employee contribution rates exist and follow collective bargaining schedules.

Welfare Fund (Dental & Vision Insurance):

As a result of an unprecedented agreement with district employee bargaining units there will be no District contribution to the Welfare Fund in 2010-2011. This relieves the District of an obligation to pay \$323,350. Note that the Welfare Fund provides dental and vision benefits for all full-time and certain part-time active employees of the District.

MTA Tax:

There is \$72,735 budgeted to cover costs of the "MTA Tax" established in 2009.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Employee Benefits

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
EMPLOYEE BENEFITS						
9010-9060						
Retirement Payments:						
NYS ERS – 11.9%	204,429	356,906	257,630	474,470	117,564	32.9%
NYS TRS – 8.62%	1,250,830	1,117,132	1,123,007	1,626,628	509,496	45.6%
Social Security/Medicare:						
Employer's Payment - 7.65%	1,518,707	1,595,504	1,647,021	1,659,429	63,925	4.0%
Workers' Compensation	106,875	115,658	115,658	124,475	8,817	7.6%
Unemployment Insurance:						
Employer's Payment	25,610	40,000	65,000	60,000	20,000	50.0%
MTA Tax	0	70,000	70,000	72,735	2,735	3.9%
Health/Dental/Vision Benefits:						
Health	2,805,564	3,235,902	3,137,399	3,292,779	56,877	1.8%
Welfare Fund (Dental & Vision)	305,100	317,600	311,000	0	-317,600	-100.0%
Health Waivers	191,341	195,723	190,345	197,060	1,337	0.7%
TOTAL						
EMPLOYEE BENEFITS	6,408,456	7,044,425	6,917,060	7,507,577	463,152	6.6%

Administrative Budget Section

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. 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.

The funds required by the Board of Education include the membership cost of local, state and other regional school board associations. Other costs consist of:

- Board-sponsored activities
- Supplies and materials
- Contractual costs
- BOCES services
- District clerk costs
- Annual school election costs

The cost for these Board of Education expenses is estimated to be \$45,350, a decrease of \$6,000, or 11.7% in 2010-2011. The decrease reflects a commitment to reduce administrative costs to the maximum extent possible while also understanding that the implementation of new electronic voting machines in 2010-2011 will require more funding than in prior years to conduct a local school budget vote and Board member election.

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 expense must be absorbed by the school district.

Obtain more information about the Board of Education at:

<http://www.blindbrook.org/boe/index.shtml>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Board of Education

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>BOARD of ED</u>						
1010						
Contractual	13,660	18,500	15,000	15,000	-3,500	-18.9%
Supplies & Materials	1,613	3,000	1,000	1,500	-1,500	-50.0%
BOCES Services	2,580	5,600	12,750	5,600	0	0.0%
Total	17,853	27,100	28,750	22,100	-5,000	-18.5%
<u>DISTRICT CLERK</u>						
1040						
Exempt Staff Salary	9,768	10,000	10,000	10,000	0	0.0%
Contractual	30	2,500	1,000	2,500	0	0.0%
Supplies & Materials	45	500	500	1,000	500	100.0%
Total	9,843	13,000	11,500	13,500	500	3.8%
<u>DISTRICT MEETING</u>						
1060						
Contractual	4,047	7,750	4,500	6,000	-1,750	-22.6%
Legal Advertising	2,703	3,000	2,750	2,750	-250	-8.3%
Supplies & Materials	522	500	500	1,000	500	100.0%
Total	7,272	11,250	7,750	9,750	-1,500	-13.3%
TOTAL BOARD of ED	34,968	51,350	48,000	45,350	-6,000	-11.7%

Central Office Summary

The Blind Brook-Rye Union Free School District Central Office consists of:

- Office of the Superintendent of Schools
- School Business Office

The Superintendent of Schools is the chief executive officer of the School District and its educational system. The Superintendent is not a member of the Board of Education but does have the right to speak on all matters that are before the Board for consideration. 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 business office has responsibility for all financial and non-instructional management operations. The Department's primary functions include:

- Preparation and management of the District's annual budget
- Audit and accounting services
- Facilities management
- Employee payroll and benefits administration
- Pupil transportation
- School food service

Central Office costs are down slightly in 2010-2011. The anticipated decrease is \$6,092, or 0.6% and primarily driven by reductions in non-salary budget lines.

Obtain more information about the District's Central Administrative Office at:

http://www.blindbrook.org/district_info/district_information/facilities_services/index.shtml

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Central Administration & Business Office

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>CENTRAL ADMIN</u>						
1240						
Salary						
o Professional	363,568	240,800	255,960	245,920	5,120	2.1%
o Exempt Non-Certified	92,469	94,878	96,169	100,132	5,254	5.5%
o Hourly Salaries	0	500	300	0	-500	-100.0%
Equipment	450	2,500	1,000	1,000	-1,500	-60.0%
Contractual	28,060	32,500	30,000	27,500	-5,000	-15.4%
Travel & Conferences	0	500	500	500	0	0.0%
Professional Dues	360	1,000	1,000	500	-500	-50.0%
Supplies & Materials	5,639	7,500	5,000	5,000	-2,500	-33.3%
Total	490,546	380,178	389,929	380,552	374	0.1%
<u>BUSINESS OFFICE</u>						
1310						
Salary						
o Professional	191,170	200,000	205,000	205,000	5,000	2.5%
o Exempt	86,190	95,000	99,240	105,000	10,000	10.5%
o Non-Certified	148,994	155,587	154,000	160,579	4,992	3.2%
o Audit/Extra	0	1,000	0	0	-1,000	-100.0%
Equipment	0	2,500	1,000	1,000	-1,500	-60.0%
Contractual	2,499	6,000	5,000	3,000	-3,000	-50.0%
Professional Dues	179	1,000	1,000	2,000	1,000	100.0%
Financial Services	8,695	10,000	7,000	6,000	-4,000	-40.0%
Supplies & Materials	4,526	5,500	5,000	5,000	-500	-9.1%
BOCES-Financial	52,796	56,065	48,000	44,107	-11,958	-21.3%
Audit Services	53,500	63,600	57,600	58,500	-5,100	-8.0%
Coop Purchasing	3,900	4,500	3,900	4,100	-400	-8.9%
Total	552,449	600,752	586,740	594,286	-6,466	-1.1%
TOTAL CENTRAL ADMIN & BUSINESS OFFICE	1,042,995	980,930	976,669	974,838	-6,092	-0.6%

Public Information Summary

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

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

Overall costs are expected to increase by \$3,186, or 1.7% for 2010-2011. Included in this budget are funds for legal services personnel recruitment services, and enhanced support of District communications via its website, cable television and quarterly newsletter.

District newsletters can be accessed at:

<http://www.blindbrook.org/boe/newsletter/index.shtml>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Legal, Personnel, Records & Public Information

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>LEGAL</u>						
1420						
Contractual	32,000	32,000	30,000	32,000	0	0.0%
Extraordinary	27,355	35,000	28,000	50,000	15,000	42.9%
Total	59,355	67,000	58,000	82,000	15,000	22.4%
<u>PERSONNEL</u>						
1430						
Contractual	2,300	10,000	4,000	5,000	-5,000	-50.0%
BOCES Recruitment	40,000	50,000	30,000	35,000	-15,000	-30.0%
Total	42,300	60,000	34,000	40,000	-20,000	-33.3%
<u>RECORDS MANAGEMENT</u>						
1460						
BOCES Records Mgmt	2,170	0	0	0	0	0.0%
Total	2,170	0	0	0	0	0.0%
<u>PUBLIC INFO & SERVICES</u>						
1480						
Salary						
o Non-Certified	47,478	54,791	54,791	53,477	-1,314	-2.4%
o Hourly Salaries	0	500	0	0	-500	-100.0%
Equipment	2,429	3,000	2,500	3,000	0	0.0%
Contractual	4,334	5,000	15,000	15,000	10,000	200.0%
Total	54,241	63,291	72,291	71,477	8,186	12.9%
TOTAL LEGAL, PERSONNEL RECORDS & PUB INFO	158,066	190,291	164,291	193,477	3,186	1.7%

Central Services Summary

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

Central Services costs will decrease by \$11,589, or 3.2% in 2010-2011.

The District's general and legal liability insurance costs for 2010-2011 are expected to be slightly less next year. The District is a member of the New York Schools Insurance Reciprocal (NYSIR) therefore it receives some measure of insulation from the high cost exposure in the commercial insurance market.

As the District moves towards greater use of electronic communications its postage costs are going down; hence, we expect to spend \$5,000 less next year. Similarly, through water conservation practices recent water assessments have been less than in prior years and next year's budget line reflects this with a \$5,500 reduction in projected costs.

Noteworthy is the fact that BOCES Administrative and Capital costs are increasing by 2.7%. These costs are determined by the Southern Westchester BOCES and are a function of that BOCES' internal costs (non-program and retiree) and the Blind Brook-Rye School District's enrollment (RWADA). This is the lowest BOCES increase in recent years and reflects their effort to help component school districts manage costs during this difficult economic period.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Central Services & Other Charges

		2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>CENTRAL SERVICES</u>							
1670							
Postage		34,412	40,000	35,000	35,000	-5,000	-12.5%
BOCES - Demo/Records		2,050	0	0	0	0	0.0%
Total		36,462	40,000	35,000	35,000	-5,000	-12.5%
<u>OTHER CHARGES</u>							
Insurance- Liability	1910	147,311	162,946	153,393	158,176	-4,770	-2.9%
Assessments- Sewer Tax	1950	14,267	21,500	14,383	16,000	-5,500	-25.6%
Refund of Real Property Taxes	1964	97,808	0	0	0	0	0.0%
BOCES Charges- Admin/Capital	1981	126,327	135,112	135,112	138,793	3,681	2.7%
Total		385,713	319,558	302,888	312,969	-6,589	-2.1%
TOTAL		422,175	359,558	337,888	347,969	-11,589	-3.2%
CENTRAL SERVICES & OTHER CHARGES							

Curriculum & Instruction

The area of Curriculum and Instruction reflects a commitment by 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 under the *No Child Left Behind Act* 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 curricula aligned with NYSED Standards.

The Curriculum and Instruction budget supports the following:

- Inclusion of curriculum and development stipends;
- Clerical salaries associated with District curricular needs;
- Procurement of professional materials related to curriculum development; and
- BOCES expenses related to testing, data compilation and reporting.

The combined 2010-2011 budget for this area is \$125,042, a decrease of \$155,730, or 55.5% over the prior school year. This decrease reflects the fact that the Director position has been eliminated effective with the 2010-2011 school year. Maintaining the District-wide commitment to standards-based curriculum, and development of data-driven instruction will become the focus of building-level leaders (principals and assistant principals) under the supervision of the superintendent of schools.

Obtain more information about the District's curriculum and instruction initiatives at:

http://www.blindbrook.org/district_info/district_information/academic_info/index.shtml

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Curriculum & Instruction

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>CURRICULUM & INSTRUCTION</u>						
2010						
Salary						
o Professional	164,142	142,500	148,200	0	-142,500	-100.0%
o Certified (CD)	25,267	32,500	28,000	26,000	-6,500	-20.0%
o Non-Certified	41,538	42,772	42,772	44,042	1,270	3.0%
o Overtime	0	750	250	500	-250	-33.3%
Equipment	12,188	11,250	10,000	3,000	-8,250	-73.3%
Contractual	0	3,250	2,500	2,500	-750	-23.1%
Curriculum Library Materials	1,442	1,250	1,000	1,000	-250	-20.0%
Supplies & Materials	3,931	4,000	4,000	3,000	-1,000	-25.0%
BOCES-Testing & Reporting	44,294	42,500	42,500	45,000	2,500	5.9%
TOTAL CURRICULUM & INSTRUCTION	292,802	280,772	279,222	125,042	-155,730	-55.5%

Supervision & In-Service Training

Supervision: This functional area includes salaries and expenditures of building principals, assistant principals and secretarial support for the District's three school buildings. The Building Administration provides overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student. 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.

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.

Supervision costs are projected to increase by \$55,927, or 4.2% in 2010-2011. The increase is largely a result of contractual salary increases next year.

In-service training costs are rising by only \$2,000, or 2.3%, a result of the District using more BOCES professional development services in 2010-2011.

The combined budget for these areas will increase by \$57,927, or 4.0% in 2010-2011.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Administrative Supervision & In-Service Training

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>SUPERVISION</u>						
2020						
Salary						
o Professional	884,800	795,300	828,500	870,627	75,327	9.5%
o Non-Certified	442,101	410,875	405,000	417,775	6,900	1.7%
o Overtime	856	1,000	500	1,000	0	0.0%
Equipment -BMPRSS	4,455	2,050	1,500	2,000	-50	-2.4%
-BBMS	2,019	2,000	1,500	1,000	-1,000	-50.0%
-BBHS	230	3,000	2,500	500	-2,500	-83.3%
Admin Prof Development	7,207	15,000	11,000	10,000	-5,000	-33.3%
Contractual-BMPRSS	27,375	29,250	25,000	28,900	-350	-1.2%
-BBMS	18,684	21,500	17,000	17,750	-3,750	-17.4%
-BBHS	9,169	25,000	20,000	15,000	-10,000	-40.0%
Supp & Mat -BMPRSS	17,530	25,350	20,000	24,700	-650	-2.6%
-BBMS	5,310	7,500	6,500	5,500	-2,000	26.7%
-BBHS	7,209	9,000	8,000	8,000	-1,000	-11.1%
Total	1,426,945	1,346,825	1,347,000	1,402,752	55,927	4.2%
<u>IN-SERVICE TRAINING</u>						
2070						
Prof Develop Contractual	24,904	29,250	25,000	24,000	-5,250	-17.9%
Teacher Excellence Fund	1,099	3,250	3,000	3,250	0	0.0%
Staff Dev/SRP	295	1,750	1,000	1,500	-250	-14.3%
Supt Conf Day	5,120	8,500	5,000	6,000	-2,500	-29.4%
BOCES Services	50,325	45,000	50,000	55,000	10,000	22.2%
Total	81,743	87,750	84,000	89,750	2,000	2.3%
TOTAL						
SUPERVISION & IN-SERVICE TRAINING	1,508,688	1,434,575	1,431,000	1,492,502	57,927	4.0%

Program Budget Section

Instructional Summary

This category includes salaries for faculty and staff dedicated to regular instruction and student success.

The Blind Brook Public Schools will employ 139 faculty members allocated across grades K-12 in 2010-2011, a net reduction of two positions. In spite of this decrease, 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 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 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.

Included for budget purposes are payroll projections for K-12 faculty, substitute personnel, school security aides, teacher aides and stipends paid to these personnel for additional instructional assignments within the school. The projected 2010-2011 salaries increase is 5.9% and includes an additional teaching position at the third-grade level as the District addresses the enrollment growth anticipated there and a part-time K-4 science teacher leader.

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 2010-2011 and are significantly 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 category costs will increase by \$588,628 or 4.5% in 2010-2011.

Obtain more information about the District's Schools at:

http://www.blindbrook.org/our_schools/index.shtml

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Instructional - Regular School

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/(-)	% Difference
<u>INSTRUCTIONAL</u>						
Salary 2110						
o K-5 Certified	5,006,147	5,359,141	5,344,141	5,680,165	321,024	6.0%
o 6-8 Certified	2,618,825	3,096,864	2,966,864	3,262,754	165,980	5.4%
o 9-12 Certified	3,266,423	3,239,538	3,159,538	3,517,532	277,994	8.6%
o Stipends	71,862	116,694	90,000	78,039	-38,655	-33.1%
o Substitutes	210,841	240,000	225,000	240,000	0	0.0%
o Non-Certified (Monitors)	186,564	195,926	193,070	200,919	4,993	2.5%
o Non-Certified (TAs)	134,115	142,848	152,848	144,704	1,856	1.3%
o Substitutes-Clerical	4,030	3,500	3,500	4,000	500	14.3%
Total Salaries	11,498,807	12,394,511	12,134,961	13,128,14	733,603	5.9%
Equipment						
-BMPRSS	21,798	6,231	6,000	6,000	-231	-3.7%
-BBMS	13,666	17,505	12,500	9,000	-8,505	-48.6%
-BBHS	32,867	13,345	10,000	9,418	-3,927	-29.4%
Consultant Teachers	28,007	0	0	0	0	0.0%
Home Tutoring	9,929	25,000	25,000	15,000	-10,000	-40.0%
Academic Trips	0	40,000	30,000	30,000	-10,000	-25.0%
BMPRSS-Contract	18,910	44,000	4,000	14,000	-30,000	-68.2%
BBMS-Contract	21,978	28,980	20,000	15,050	-13,930	-48.1%
BBHS-Contract	23,889	30,173	28,000	30,081	-92	-0.3%
Supplies & Materials						
-BOCES	0	1,500	500	1,500	0	0.0%
-BMPRSS	137,718	140,556	130,000	117,080	-23,476	-16.7%
-BBMS	64,596	87,305	70,000	71,300	-16,005	-18.3%
-BBHS	91,582	103,011	95,000	94,932	-8,079	-7.8%
Textbooks						
-BOCES/Priv/Par	1,125	1,500	500	1,500	0	0.0%
-BMPRSS	101,489	66,735	50,000	67,990	1,255	1.9%
-BBMS	49,097	24,742	22,000	11,350	-13,392	-54.1%
-BBHS	43,388	45,205	37,000	33,120	-12,085	-26.7%
BOCES - Alt Programs	73,039	77,743	115,000	81,236	3,493	4.5%
TOTAL INSTRUCTIONAL REGULAR SCHOOL	12,231,885	13,148,042	12,790,461	13,736,670	588,628	4.5%

Special Services & Pupil Services Summary

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

- The **Individuals with Disabilities Education Act (IDEA)** which imposes on school districts 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.

<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
165	160	142	131	132	130

For 2010-2011 it is anticipated that 130 students or 7.9% of the total District's student body will be classified with special needs as identified by the Committee on Special Education (CSE). Of the 130 students it is anticipated that 15 students will be attending out-of-district schools.

Overall the expected costs for Special/Pupil Services programs will increase by \$42,976, or 1.0% in 2010-2011.

The increase is primarily due to rising BOCES tuition costs as the number of students placed in these programs will increase in 2010-2011. Note that the increase in the contractual line is offset by a shift in expenses from the related services line.

Obtain more information about the District's Special/Pupil Services programs at:

http://www.blindbrook.org/district_info/district_information/pupil_services/index.shtml

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Special Services and Pupil Services

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/(-)	% Difference
<u>SPECIAL & PUPIL SERVICES</u>						
2250						
Salary						
o Professional I	67,250	68,320	65,000	69,747	1,427	2.1%
o Professional II	168,965	168,965	160,000	168,133	-832	-0.5%
o K-12 Certified	1,819,210	1,789,647	1,750,000	1,790,784	1,137	0.1%
o Non-Certified (TAs)	859,922	890,012	900,000	901,827	11,815	1.3%
o Non-Certified (Support)	80,851	83,582	78,000	87,089	3,507	4.2%
o Overtime/Additional	0	500	500	500	0	0.0%
Equipment	11,753	16,000	12,000	10,000	-6,000	-37.5%
Contractual	24,419	25,100	22,000	65,300	40,200	160.2%
Supplies & Materials	26,049	26,000	25,000	19,100	-6,900	-26.5%
Tuition	789,598	864,136	800,000	866,523	2,387	0.3%
Related Services	121,638	229,800	200,000	156,000	-73,800	-32.1%
BOCES Tuition	203,633	275,220	250,000	352,206	76,986	28.0%
BOCES Related Services	52,469	45,950	35,000	39,000	-6,950	-15.1%
TOTAL SPECIAL & PUPIL SERVICES	4,225,757	4,483,232	4,297,500	4,526,208	42,976	1.0%

Library/Technology Summary

The primary objective of the District's 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.

Recognizing that the presence of technology permeates the fabric of an intellectual and creative life, the District is committed to creating a learning environment that anticipates and responds to the demands of the world for which we prepare our students. With this in mind, the instructional technology plan centers on providing our students with an integrative educational experience in which technological competence is both explicit as well as a given for improved learning throughout the curriculum.

The combined Library/Technology budget for 2010-2011 is projected to decrease by \$70,622, or 6.6%. The decrease is significant but made possible as a result of a lack of major projects/initiatives in the queue for next year. The District is at full SMART board deployment and its computer resources are new enough to delay any replacement purchases for another year. Technology procurement practices in the prior six years have made this possible. It is also noteworthy that the District has reached a point where all BOCES installment purchase agreements have been paid off thus significantly reducing LHRIC (BOCES) costs next year.

To support the stated goals of the instructional technology plan, the technology budget must provide for a program that satisfies several key criteria. These are: adequate and reliable infrastructure, timely resolution of technical problems, equitable access to hardware and software resources, well-designed ongoing professional development and technology integration in all District initiatives and written curricula. The 2010-2011 budget in this area does provide this support and ongoing 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:

Technology: http://www.blindbrook.org/district_info/district_information/technology/index.shtml

Library: http://www.blindbrook.org/our_schools/high_school/library_research/index.shtml

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Library/Technology & Computer Instruction

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/(-)	% Difference
<u>LIBRARY & AUDIOVISUAL</u>						
2610						
Salary						
o Certified	197,646	213,705	213,705	230,810	17,105	8.0%
o Non-Certified	74,934	80,320	80,320	78,382	-1,938	-2.4%
o Overtime	0	500	500	500	0	0.0%
Equipment - MS/HS	7,206	1,000	1,000	800	-200	-20.0%
Contractual - MS/HS	0	2,000	2,000	0	-2,000	-100.0%
Professional Dev MS/HS	1,131	1,500	1,500	1,200	-300	-20.0%
Supplies & Materials - PRSS	414	2,000	1,500	1,000	-1,000	-50.0%
Supplies & Materials - MS/HS	7,763	7,500	7,500	7,500	0	0.0%
Library Books - PRSS	7,889	10,000	9,000	8,000	-2,000	-20.0%
Library Books - MS/HS	11,779	13,000	12,000	12,000	-1,000	-7.7%
BOCES-Media/Info	11,018	11,000	7,500	21,577	10,577	96.1%
Total	319,780	342,525	336,525	361,770	19,245	5.6%
<u>TECHNOLOGY/COMPUTER</u>						
<u>INSTRUCTION</u>						
2630						
Salary						
o Professional	110,000	110,000	114,400	118,976	8,976	8.2%
o Non-Certified	105,382	107,330	108,000	113,858	6,528	6.1%
o Overtime	0	500	0	500	0	0.0%
Equipment	233,149	100,300	95,000	37,775	-62,525	-62.3%
Contractual	221,416	213,100	200,000	198,200	-14,900	-7.0%
Supplies & Materials	32,209	36,000	35,000	35,000	-1,000	-2.8%
Software	107,803	83,123	80,000	76,469	-6,654	-8.0%
BOCES	156,271	79,991	79,991	59,699	-20,292	-25.4%
Total	966,230	730,344	712,391	640,477	-89,867	-12.3%
TOTAL						
LIBRARY/TECHNOLOGY	1,286,010	1,072,869	1,048,916	1,002,247	-70,622	-6.6%

Guidance/Health Services Summary

The Guidance/Health Services 2010-2011 budget is projected to increase by \$97,541, or 6.1%.

The Guidance portion of the budget will increase by \$54,623, or 7.2%. This budget provides for contractual salary increases and funding necessary to support guidance services in all three of the District's school buildings.

The elementary, middle and high school counselors in the Guidance and Counseling Department address the academic, personal/social and career development needs of all 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 21st 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 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
- System support.

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 in the Guidance and Counseling Department 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. They are responsible for administering advanced placement exams.

The Health Services portion of the budget is projected to increase by \$42,918, or 5.1%. The rise is a result of contractual salary increases and additional costs related to providing health services for students. Professional health services for children attending all District schools and private and parochial schools outside of the District are mandated by education law.

Obtain more information about the District's K-12 Guidance programs at:

http://www.blindbrook.org/district_info/district_information/pupil_services/guidance_counseling.s.html

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Guidance & Health Services

<u>GUIDANCE</u>	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
2810						
Salary						
o Professional	131,720	140,000	148,400	154,336	14,336	10.2%
o Certified	512,288	543,746	540,000	589,522	45,776	8.4%
o Non-Certified	51,098	58,824	55,000	55,335	-3,489	-5.9%
Equipment	0	1,000	0	1,000	0	0.0%
-BBMS	740	0	0	0	0	0.0%
-BBHS	1,500	0	0	0	0	0.0%
Contractual	0	7,000	5,000	6,000	-1,000	-14.3%
-BMPRSS	625	0	0	0	0	0.0%
-BBMS	0	0	0	0	0	0.0%
-BBHS	1,178	0	0	0	0	0.0%
Supplies & Materials	0	2,500	2,000	2,500	0	0.0%
-BBMS	582	0	0	0	0	0.0%
-BBHS	1,992	0	0	0	0	0.0%
Textbooks	0	3,500	2,500	2,500	-1,000	-28.6%
Textbooks-BBMS	238	0	0	0	0	0.0%
Textbooks-BBHS	1,109	0	0	0	0	0.0%
Total	703,070	756,570	752,900	811,193	54,623	7.2%
<u>HEALTH SERVICES</u>						
2815/2820/2825						
Salary						
o Non-Certified	278,410	295,494	290,000	296,067	573	0.2%
o Overtime	13,646	10,000	10,000	15,000	5,000	50.0%
Equipment						
-BMPRSS	0	300	0	300	0	0.0%
-BBMS/HS	42	300	0	300	0	0.0%
Contractual Services						
-Regular Students	11,165	20,000	15,000	15,000	-5,000	-25.0%
-Private/Parochial	45,998	45,000	47,500	47,500	2,500	5.6%
-Sub Services	11,663	5,500	12,000	10,000	4,500	81.8%
Diagnostic Screening	623	1,500	1,500	1,500	0	0.0%
Supplies & Materials						
-BMPRSS	1,814	11,450	10,000	3,000	-8,450	-73.8%
-BBMS/HS	2,425	2,999	2,500	2,999	0	0.0%
School Psychologists	444,442	455,377	448,000	499,171	43,794	9.6%
Social Worker	81,913	0	0	0	0	0.0%
Total	892,141	847,919	836,500	890,837	42,918	5.1%
TOTAL GUIDANCE/HEALTH	1,595,211	1,604,489	1,589,400	1,702,030	97,541	6.1%

Interscholastic Athletics and Co-Curricular Summary

The Co-curricular and Interscholastic Athletic 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. The investment in this program enhances school spirit and 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 Co-curricular Activities budget for 2010-2011 is experiencing a decrease of \$6,052, or 2.5%. The reduction is a result of spending less on contractual services and supplies/materials next year.

The Interscholastic Athletics budget for 2010-2011 has been significantly reduced and is projected to decrease by \$83,268, or 15.4%. Noteworthy are the following reductions in program:

- Reduced stipends and chaperone pay;
- Decreases in contractual services costs; and
- Elimination of District financial support for the merged ice hockey team.

Obtain more information about the interscholastic athletics program at:

<http://www.blindbrook.org/athletics/index.shtml>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2010-2011 Adopted Budget

EXPENDITURES: Interscholastic Athletics/Co-Curricular Activities

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>CO-CURRICULAR ACTIVITIES</u>						
2850						
Salary						
o Advisor Stipends	130,038	135,386	132,000	147,093	11,707	8.6%
o Chaperone Pay	42,770	27,500	37,500	35,000	7,500	27.3%
Contractual						
o PRSS	3,774	5,000	4,000	3,500	-1,500	-30.0%
o BBMS	3,451	8,000	4,000	3,500	-4,500	-56.3%
o BBHS	31,246	55,991	40,000	40,000	-15,991	-28.6%
Supplies & Materials						
o PRSS	0	1,000	500	500	-500	-50.0%
o BBMS	870	3,000	2,500	1,000	-2,000	-66.7%
o BBHS	112	3,000	2,500	2,232	-768	-25.6%
Total	212,261	238,877	223,000	232,825	-6,052	-2.5%
<u>INTERSCHOLASTIC ATHLETICS</u>						
2855						
Salary						
o Coach Stipends	272,520	291,273	285,000	275,627	-15,646	-5.4%
o Chaperone Pay	19,505	25,000	22,000	22,500	-2,500	-10.0%
Equipment						
Equipment-Reconditioning	17,086	8,783	8,000	8,730	-53	-0.6%
Contractual	19,731	21,350	20,000	20,600	-750	-3.5%
Contractual (Mergers)	55,740	16,800	16,000	12,200	-4,600	-27.4%
Dues	47,673	67,800	55,000	5,000	-62,800	-92.6%
Uniforms	9,258	9,140	8,000	11,200	2,060	22.5%
Staff Development	23,625	17,115	15,000	18,530	1,415	8.3%
Supplies & Materials	3,443	5,596	4,000	4,116	-1,480	-26.4%
BOCES Section I	17,624	22,500	20,000	23,100	600	2.7%
BOCES Athletic Services	4,863	8,816	8,816	9,302	486	5.5%
BOCES Officials	10,432	11,500	11,500	12,000	500	4.3%
Total	40,458	34,500	34,500	34,000	-500	-1.4%
Total	541,958	540,173	507,816	456,905	-83,268	-15.4%
TOTAL CO-CURRICULAR & ATHLETICS	754,219	779,050	730,816	689,730	-89,320	-11.5%

Per Pupil Cost Summary

Per pupil costs include equipment, contractual, textbook and supplies/materials expenses that are needed to support classroom activities.

As a result of the economic realities of the current times facing the District, a concerted effort by faculty, staff, and administrators to reduce per pupil spending was undertaken again this year. A decrease in allocations is budgeted for the ES with per pupil costs decreasing by \$73 per pupil for a total reduction of \$64,952. At the MS, per pupil costs will be reduced by \$162 per pupil for a total reduction of \$58,582. At the HS, per pupil costs will drop by \$163 per pupil for a total reduction of \$51,382. In all three buildings, spending cuts aggregate to \$174,916 in 2010-2011 reflecting a second consecutive year of an unprecedented level of budget austerity.

2010-2011 PER PUPIL EXPENDITURES

(equipment, materials/supplies, textbooks, contractual services)

	<u>2009-10</u>	<u>2010-11</u>	<u>% Diff</u>
Grades K-5	\$447	\$374	-16.4%
Grades 6-8	\$495	\$333	-32.7%
Grades 9-12	\$627	\$464	-26.0%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

COSTS PER PUPIL FOR 2004-2005 to 2010-2011

BMP RIDGE STREET SCHOOL
Grades K-5

	<u>04/05</u>	<u>05/06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>
Grand Total	227,824	252,736	344,912	306,730	397,380	339,922	274,970
Enrollment	729	744	766	796	829	761	736
Cost per Pupil	309	340	441	385	479	447	374
	-3.7%	9.9%	29.8%	-12.6%	24.4%	-6.8%	-16.4%

BLIND BROOK HS
Grades 9-12

	<u>04/05</u>	<u>05/06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>
Grand Total	313,575	342,471	360,745	397,277	365,874	255,233	203,851
Enrollment	336	367	387	390	392	407	439
Cost per Pupil	933	933	932	1019	933	627	464
	9.5%	0.0%	-0.1%	9.2%	0.1%	-38.4%	-26.0%

BLIND BROOK MS
Grades 6-8

	<u>04/05</u>	<u>05/06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>
Grand Total	182,601	179,901	171,932	235,589	249,140	189,532	130,950
Enrollment	328	310	317	346	344	383	393
Cost per Pupil	557	580	542	681	724	495	333
	0.7%	4.2%	-6.5%	25.5%	6.4%	-31.7%	-32.7%

Pupil Transportation Summary

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 1½ 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 5th grade will be eligible if he or she lives more than ¾ 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 District-employees. Most out-of-district transportation services are provided by private bus companies.

The Pupil Transportation budget for 2010-2011 is projected to increase by \$20,159, or 1.7% overall. This rise in costs is a result of the continued increase in out-of-district transportation costs that the District has been experiencing.

Noteworthy is the fact that the District is projected to spend \$700,438 for contract and BOCES transportation services provided for about 94 students attending 35 different private, parochial and special education schools located outside of the District. The District expects to transport 1,090 eligible students to in-district schools in 2010-2011 at a cost estimated to be \$494,004. The \$453 per pupil in-district transportation cost is far more efficient than the \$7,451 per pupil cost to transport the 94 children requesting service to out-of-district schools next year. Services provided to students attending out-of-district schools located with 15 miles of their residence are mandated by state education law.

In an effort to reduce out-of-district transportation costs the District will make every effort to share services with neighboring Sound Shore Consortium school districts to the maximum extent it can and by conducting a cooperative bid for contract services of these shared out-of-district transportation obligations. For the past five years significant savings have occurred as a result of favorable cooperative sharing and excellent results of bidding for private bus services. The goal for 2010-2011 is to achieve even higher levels of economy.

Debt service payments for school buses owned by the District are budgeted in the District's Debt Service budget lines. It is noteworthy that final payments will be made in 2010-2011 at which time all buses will be owned by the District free and clear of any liens.

Obtain more information about the District's pupil transportation program at:

http://www.blindbrook.org/district_info/district_information/facilities_services/Transportation.html

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Pupil Transportation

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>IN-DISTRICT SERVICES:</u>						
5510						
Salary						
o Bus Drivers	319,747	343,968	325,000	333,155	-10,814	-3.1%
o Bus Drivers Overtime	39,699	40,000	40,000	40,000	0	0.0%
Equipment	0	1,200	1,000	1,000	-200	-16.7%
Contractual	28,689	21,700	17,500	26,150	4,450	20.5%
Supplies & Materials	71	500	0	500	0	0.0%
Fuel	30,256	35,000	32,000	32,000	-3,000	-8.6%
BOCES - Bus Repairs	40,119	47,500	45,000	45,000	-2,500	-5.3%
Garage Building	14,938	18,178	12,000	16,199	-1,979	-10.9%
Total	473,519	508,046	472,500	494,004	-14,043	-2.8%
<u>OUT-OF-DISTRICT SERVICES:</u>						
5540						
Contractor Transportation	411,198	410,704	375,000	432,012	21,308	5.2%
Contractual - Sports Trips	39,470	35,000	40,000	42,500	7,500	21.4%
Public Transportation	0	0	0	0	0	0.0%
BOCES Transportation	170,935	220,532	200,000	225,926	5,394	2.4%
Total	621,603	666,236	615,000	700,438	34,202	5.1%
TOTAL TRANSPORTATION	1,095,122	1,174,282	1,087,500	1,194,441	20,159	1.7%

BOCES Services Summary

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

"To collaborate with school districts and communities to meet their educational challenges by providing regional leadership and cost-effective, high-quality services."

The Blind Brook-Rye Union Free School District's use of Southern Westchester BOCES services represents about 2.7% of its total 2010-2011 Budget. The five major areas of services that the District subscribes to are:

- Special services for students with disabilities;
- Technology support services including student and financial/data management services;
- Pupil transportation services (transportation of students with disabilities);
- Athletic services including Section 1 and competition official costs; and
- Various cross-contracts with other BOCES through the Southern Westchester BOCES.

The District's decision to purchase these services from BOCES represents its belief that it is obtaining the highest quality service in these areas at a reasonable cost.

At this time it is projected that the District will subscribe to slightly less than \$1.1 million in BOCES services during the 2010-2011 school year. This represents a lower level of spending than was budgeted in 2009-2010.

Noteworthy is the fact that the District's 2010-2011 BOCES Aid estimate provided by the NY State Education Department per the 2010-2011 Legislative Budget indicates the District will receive 40.9% less BOCES Aid than what the District expects to receive in 2009-2010.

More information about BOCES services can be obtained at:

<http://www.swboces.org/>

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: BOCES SERVICES

CoSer	Program	Code	2008-2009	2009-2010	2009-2010	2010-2011	Budget-to-	%
			Actual	Budget	Anticipated	Proposed	Budget	Difference
001*	Administration	1981	86,573	87,459	87,459	91,736	4,277	4.9%
002*	Capital (Rental)	1981	51,722	47,653	47,653	47,057	(596)	-1.3%
219	CD-Rockland	2250	78,643	275,220	92,000	96,600	(178,620)	-64.9%
235	TSP/Regents/DD	2250	120,927	-	124,943	131,190	131,190	100.0%
387	Guidance Services PNWB	2110	15,402	-	-	-	-	0.0%
401	IDT	2110	-	-	-	-	-	0.0%
483	Environmental Ed	2110	12,838	20,000	20,000	21,000	1,000	5.0%
483	Environmental Ed Admin	2110	1,914	5,500	5,500	5,775	275	5.0%
508	Destination Imagination	2110	2,700	2,500	2,500	2,625	125	5.0%
510	Educational Support Services	2630	64,099	17,238	17,238	-	(17,238)	-100.0%
511	Media Resource Service	2610	7,265	10,000	10,000	10,500	500	5.0%
513	Online Database	2610	6,148	1,000	1,000	1,050	50	5.0%
530*	Comprehensive Support Svcs	2250	40,035	45,950	45,950	48,248	2,298	5.0%
551*	Athletic Services	2855	9,907	11,500	11,500	12,000	500	4.3%
551*	Section 1	2855	4,863	7,800	4,189	9,302	1,502	19.3%
551*	Officials	2855	40,458	38,000	42,937	34,000	(4,000)	-10.5%
554	Model Schools/Tech Lead	2630	13,434	9,078	9,078	12,578	3,500	38.6%
555	Excellence in Education	2110	75,991	12,500	12,500	13,125	625	5.0%
582	SCI 21 Cur Training	2070	2,800	-	-	-	-	0.0%
584	Regional Scoring - ELA	2010	13,085	16,855	16,855	17,698	843	5.0%
585	Instructional Kits	2010	12,989	12,500	12,500	13,125	625	5.0%
586	Sub Coverage	2110	660	-	-	-	-	0.0%
592	Teacher Center	2070	2,300	2,750	2,750	2,888	138	5.0%
598	X-Contract-Nassau	2110	9,545	-	-	-	-	0.0%
604	State Aid Planning	1310	2,965	3,065	3,065	3,218	153	5.0%
606	Regional Certification	1430	3,540	4,100	4,100	3,700	(400)	-9.8%
608	Recruiting P/NW BOCES	1430	36,584	45,000	50,000	40,000	(5,000)	-11.1%
611	Financial Mgmt & Student Svcs	2630	135,764	151,629	151,629	118,881	(32,748)	-21.6%
615	Job Fair-Recruit Service	1480	324	-	-	-	-	0.0%
621*	Special Ed Trans	5540	170,935	220,532	189,588	225,926	5,394	2.4%
634*	School Bus Maintenance	5510	40,119	47,500	47,500	45,000	(2,500)	-5.3%
644	Safety/Risk Mgmt	2110	12,117	-	-	-	-	0.0%
651	Coop Negotiation	1430	2,642	-	-	2,523	2,523	100.0%
660	GASB45-Capital BOCES	1310	13,230	-	-	6,615	6,615	0.0%
681	BOE Policy Manual Erie 1	1010	5,600	5,600	5,600	5,880	280	5.0%
682	Demo-WSBOCES	101	395	-	7,100	-	-	100.0%
842*	Summer School Tuition	5540	4,859	6,000	5,000	5,250	(750)	-12.5%
845*	Summer School Trans	5540	10,398	12,500	21,254	22,317	9,817	78.5%
Total Expenditures			1,113,770	1,119,429	1,051,388	1,049,806	(69,623)	-6.2%
BOCES Aid on Expenditures			238,727	257,602	257,602	152,177	(105,425)	-40.9%

* Expenditures do not qualify for BOCES Aid.

Capital Budget Section

Operations & Maintenance Summary

The Operations & Maintenance (O&M) budget for 2010-2011 is projected to decrease by a \$163,648, or 5.9%.

The District had anticipated steep increases in its electrical and natural gas costs as a result of increases passed on by PASNY and Con Edison last year. Consequently, it budgeted for these fully expecting costs to increase significantly in 2009-2010. As it has turned out, the economic downturn stabilized, fuel costs dropped substantially, and a large budget surplus in these areas of operations occurred. Therefore, budget estimates in these two areas are down considerably and facilitate the budget-to-budget decrease that is presented herein.

Long-range maintenance projects slated for 2010-2011 include upgrading one HS lavatory, replacing an underground storage tank at the HS Garage, relocation of the PRSS science room/lab, replacement of the PRSS old gym floor and wall mats, landscaping at PRSS and the MS/HS, painting corridors and classrooms where necessary, and doing several other smaller maintenance projects.

The total District facilities square footage is currently at 261,130. Custodial personnel productivity will be 11,870 square feet per staff person in 2010-2011. The total annual O&M cost per square foot is anticipated to be \$10.08 down from \$10.70 per square foot in 2009-2010 (largely a result of reduced operations cost estimates).

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Plant Operations and Maintenance

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget to Budget +/(-)	% Difference
<u>PLANT OPERATIONS</u>						
1620						
Telephone Service	91,198	108,540	102,100	105,163	-3,377	-3.1%
Energy Service	272,732	286,695	191,988	230,385	-56,310	-19.6%
Water Service	17,887	21,765	24,273	26,700	4,935	22.7%
Electrical Service	413,708	550,920	373,050	387,039	-163,881	-29.7%
Copier Service	95,595	115,470	100,000	100,059	-15,411	-13.3%
Total	891,120	1,083,390	791,410	849,346	-234,044	-21.6%
<u>PLANT MAINTENANCE</u>						
1621						
Salaries:						
o Custodial	781,610	833,683	832,000	861,747	28,064	3.4%
o Overtime	51,656	65,000	60,000	60,000	-5,000	-7.7%
o Night Cleaners	224,183	278,656	250,000	257,558	-21,098	-7.6%
Equipment	31,528	10,000	10,000	50,000	40,000	400.0%
Ordinary Maintenance	65,123	84,500	84,500	84,500	0	0.0%
Service Agreements	149,993	166,800	155,500	166,800	0	0.0%
Long Range Maintenance	208,205	129,900	125,000	154,830	24,930	19.2%
Uniforms	0	5,000	5,000	3,500	-1,500	-30.0%
Supplies & Materials	122,938	138,000	138,000	143,000	5,000	3.6%
Total	1,635,236	1,711,539	1,658,000	1,781,935	70,396	4.1%
TOTAL O & M	2,526,356	2,794,929	2,449,410	2,631,281	-163,648	-5.9%

Debt Service, Budget Contingency and Tax Cert Reserve Summary

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 notes, instructional technology notes and tax anticipation notes (TAN).

Scheduled in 2010-2011 is construction debt service of \$2,685,919, school bus debt service of \$17,479, and instructional technology debt service of \$101,852 for total debt payments of \$2,805,250. Noteworthy is the budget-to-budget decrease in debt service of \$102,939, or 3.5% over 2009-2010 payments. No TAN expenses are anticipated in this budget year. The District's construction bond debt service schedule for years 2010-2011 through 2025-2026 is provided below.

CONSTRUCTION BOND DEBT SERVICE SCHEDULE
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SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST
2010-2011	\$1,565,000	\$1,120,919	\$2,685,919
2011-2012	\$1,595,000	\$1,051,582	\$2,646,582
2012-2013	\$1,625,000	\$980,969	\$2,605,969
2013-2014	\$1,655,000	\$909,082	\$2,564,082
2014-2015	\$1,690,000	\$834,719	\$2,524,719
2015-2016	\$1,725,000	\$757,775	\$2,482,775
2016-2017	\$1,790,000	\$678,800	\$2,468,800
2017-2018	\$1,825,000	\$595,232	\$2,420,232
2018-2019	\$1,865,000	\$510,069	\$2,375,069
2019-2020	\$1,910,000	\$423,100	\$2,333,100
2020-2021 *	\$1,955,000	\$334,219	\$2,289,219
2021-2022	\$1,100,000	\$243,425	\$1,343,425
2022-2023	\$1,145,000	\$194,288	\$1,339,288
2023-2024	\$1,195,000	\$141,638	\$1,336,638
2024-2025	\$1,250,000	\$86,625	\$1,336,625
2025-2026 **	\$1,300,000	\$29,250	\$1,329,250
Totals	\$25,190,000	\$8,891,692	\$34,081,692

* 2020-2021 2001 Bond for 2001-02 Building Construction totaling \$16,702,264 is retired at year end.

** 2025-2026 2005 Bond for 2005-06 Building Construction totaling \$17,335,000 is retired at year end.

The Board has established a contingency of \$300,000, or about 0.8% of the total budget. These funds are available to offset any unforeseen expenditures that may occur during the course of the school year. Should this amount not be fully expended it becomes part of the District's end-of-year fund balance. This budget provides no funding for tax refunds in the new school year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Debt Service/Contingency

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/-	% Difference
<u>DEBT SERVICE</u>						
9711						
Construction Bonds:						
Principal Payments	1,505,000	1,535,000	1,535,000	1,565,000	30,000	2.0%
Interest Payments	1,255,769	1,188,982	1,188,982	1,120,919	-68,063	-5.7%
Bus Payments:						
Principal Payments	106,856	50,056	50,056	16,676	-33,380	-66.7%
Interest Payments	7,331	2,890	2,890	803	-2,087	-72.2%
Instructional Technology:						
Principal Payments	85,797	113,487	89,522	93,411	-20,076	-17.7%
Interest Payments	16,053	17,774	12,329	8,441	-9,333	-52.5%
TAN Interest Payments	0	0	0	0	0	0.0%
TOTAL DEBT SERVICE	2,976,806	2,908,189	2,878,779	2,805,250	-102,939	-3.5%
Contingency	150,000	351,880	351,880	300,000	-51,880	-14.7%
TOTAL CONTINGENCY	150,000	351,880	351,880	300,000	-51,880	-14.7%

Community Services & Census

This budget supports the District-wide community services program in which \$2,000 is budgeted for contractual expenditures that arise during the year. More information about the Blind Brook community services program can be obtained at:

http://www.blindbrook.org/site3.26.08/community/community_service/index.shtml

The decrease projected for this area in the 2010-2011 school year is a result of removing any salary assessment to it.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Community Services & Census

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget to Budget +/-)	% Difference
<u>CIVIC ACTIVITIES</u>						
8060						
Community Svc - Salaries	0	7,500	0	0	-7,500	-100.0%
Community Svc - Contractual	1,600	1,000	1,000	2,000	1,000	100.0%
<u>CENSUS</u>						
8070						
BOCES Cross Contract	0	0	0	0	0	0.0%
TOTAL COMMUNITY SERVICES & CENSUS	1,600	8,500	1,000	2,000	-6,500	-76.5%

Inter-fund Transfers

Included in the 2010-2011 budget is \$34,081 for one interfund transfer.

There is only one transfer of \$34,081 to the special aid fund providing a 20% offset to summer school special education expenditures anticipated in July and August of 2010. The remaining 80% of funding is provided by the State Education Department. There is a proposal by the Governor to reduce the State's share to 12% in 2010-2011 but this is pending and the additional costs are not reflected in this budget draft.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2010-2011 Adopted Budget

EXPENDITURES: Inter-fund Transfers

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/(-)	% Difference
<u>INTERFUND TRANSFERS</u>						
9950						
Transfer to Special Aid Fund	18,104	41,354	32,459	34,081	-7,273	-17.6%
Transfer to Capital Reserve	0	0	0	0	0	-
Transfer to Capital Fund	0	219,774	219,774	0	-219,774	-100.0%

TOTAL INTERFUND TRANSFERS	18,104	261,128	252,233	34,081	-227,047	-86.9%
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District Insurance Summary

There are several types of insurance purchased by the District so that the Board, and its staff and students, are protected in terms of liability, property loss and personal injury. These insurance types are outlined below:

- Property
- General Liability
- Automobile Liability
- Automobile Physical Damage
- School Board Legal Liability
- Excess Catastrophe Liability
- Public Employee Dishonesty
- Student Accident Insurance
- Workers' Compensation

New York school districts are not exempt from lawsuits. The concept of sovereign immunity, which prevented lawsuits against the State and other governmental entities, has been abolished as a result of the Court of Claims Act. A school district may be liable as a corporate entity for its own negligence, that of its employees and wrongful actions of school board members therefore it must maintain adequate levels of liability insurance.

A school district must also insure the property it owns including all buildings and their contents as well as all vehicles registered in its name. State law requires that districts protect employees by maintaining workers' compensation insurance. In consideration of the health and safety of its students school districts usually purchase some form of student accident insurance.

The District purchases its property and liability insurance from the New York Schools Insurance Reciprocal (NYSIR), is a member of a self-insured Workers' Compensation Cooperative known as the Southern Westchester Schools Cooperative Self-Insurance Plan for Workers' Compensation, and maintains student accident insurance coverage with Pupil Benefits Plan, Inc.

The total cost for coverage under the District's property/liability insurance, workers' compensation insurance, and student accident insurance policies is estimated to be \$305,138 or 0.5% more in 2010-2011 than last year. Our 2010-2011 workers' compensation insurance rates have been reported and will increase by 7.6%, to \$124,475. Our combined property and liability insurance premiums will decrease 4.7% per NYSIR projections as of 4/16/10. Hence, the overall cost of District insurance will increase only slightly for next year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2010-2011 Adopted Budget

EXPENDITURES: INSURANCE

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget- to- Budget +/(-)	% Difference
DISTRICT INSURANCE						
Commercial Auto & Bus	11,309	12,440	10,403	10,288	-2,152	-17.3%
Commercial Ins. Package	115,257	126,783	118,920	121,990	-4,793	-3.8%
\$15 Million Umbrella	20,959	23,055	21,532	21,668	-1,387	-6.0%
School Board Legal Liability	9,401	10,341	9,478	10,451	110	1.1%
Workers' Compensation	108,045	115,658	115,658	124,475	8,817	7.6%
Student Accident	10,833	11,916	12,883	13,656	1,740	14.6%
MV Enforcement Fee	170	85	170	170	85	100.0%
Crime & Bond	2,302	2,532	2,302	2,440	-92	-3.6%
Capitalization	912	912	0	0	-912	-100.0%
TOTAL INSURANCE COSTS	279,188	303,722	291,346	305,138	1,416	0.5%

APPENDICES

Appendix Number:

1. 2010-2011 Property Tax Report Card
2. 2010-2011 Administrative Compensation Information
3. 2010-2011 School District Budget Notice
4. 2010-2011 Contingency Budget Worksheet
5. Local Government Exemption Impact Report
6. Glossary of School Finance and Budget Terms
7. New York State District Report Card and Fiscal Accountability Supplement

Form Due - April 24, 2010

School District Contact Person:

JONATHAN ROSS

School District Telephone Number:

914-937-3600

	Budgeted 2009-10	Budgeted 2010-11	Percent Change
	(A)	(B)	(C)
Total Spending	38,928,492	39,310,694	0.98 %
Total School Tax Levy	33,136,448	33,461,744	0.98 %
Public School Enrollment	1,595	1,568	-1.69 %
Consumer Price Index			-0.4 %

	Actual 2009-10	Estimated 2010-11
	(D)	(E)
Reserved Fund Balance	1,039,816	1,065,518
Appropriated Fund Balance	1,150,000	1,625,000
Unreserved, Unappropriated Fund Balance	1,549,192	1,426,719
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	3.98 %	3.63 %

**Submittal Form for Estimated Salaries in the Budget for the 2010-2011 School Year
 (Form Due - May 10, 2010)**

Sections 1608 and 1716 of the Education Law
 (Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	245,920	48130	2,400

Associate, Assistant and Deputy Superintendents
 (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT FOR FINANCE &	205,000	46,010	5,000
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Other Supervisory and Administrative Employees Scheduled to Receive \$118,000 or More in Salary

3.	DIRECTOR OF PPS	182,753
4.	PRINCIPAL, HIGH SCHOOL	170,000
5.	PRINCIPAL, MIDDLE SCHOOL	160,601
6.	DIRECTOR OF PHYSICAL & HEALTH EDUCATION	155,626
7.	DIRECTOR OF GUIDANCE	154,336
8.	ASSISTANT DIRECTOR OF PPS	139,493
9.	PRINCIPAL, ELEMENTARY SCHOOL	137,800
10.	ASSISTANT PRINCIPAL MS/HS	124,538
11.	DIRECTOR OF TECHNOLOGY	118,976

SCHOOL DISTRICT BUDGET NOTICE

Overall Budget Proposal	Budget Adopted for the 2009-2010 School Year	Budget Proposed for the 2010-2011 School Year	Contingency Budget for the 2010-2011 School Year*
Total budget amount	\$38,928,492	\$39,310,694	\$38,890,429
Increase/decrease for the 2010-2011 school year		\$382,202	-\$420,265
Percent increase (decrease) in each proposed budget		0.98%	-0.10%
Change in the consumer price index		-0.4%	
Resulting est. property tax levy for the 2010-2011 school year		\$33,461,744	\$33,041,479
Administrative Component			
Administrative Component	\$3,717,653	\$3,427,911	\$3,395,134
Program Component			
Program Component	\$28,783,246	\$29,572,751	\$29,245,603
Capital Component			
Capital Component	\$6,427,593	\$6,310,032	\$6,249,692
<p>*The contingent budget is 0.1% less than the 2009-2010 budget and represents a \$420,265 decrease from the proposed 2010-2011 budget. The district would minimally have to reduce supplies and equipment expenditures (\$420,265) to conform to the contingency budget mandate. Any use of community facilities will necessitate a charge to all users based on a fee schedule to be set by the Board of Education.</p>			

Basic STAR Exemption Impact

(As authorized by Section 425 of the Real Property Tax Law)

Estimated Basic STAR Exemption Savings Based on a Hypothetical Home Within the School District with a Value of One Hundred Thousand Dollars (\$100,000).

	Budget Proposed for the 2010-2011 School Year
Basic STAR tax savings	\$1,352

The annual budget vote for the fiscal year 2010-2011 by the qualified voters of the Blind Brook-Rye Union Free School District, Westchester County, New York, will be held at the Ponterio Ridge Street School in said district on Tuesday, May 18, 2010 between the hours of 7:00 am and 9:00 pm prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

CONTINGENT BUDGET CAP WORKSHEET

2009-10 Adopted Budget

\$38,928,492

Less: (base year exclusions)

- Budgeted expenditures of gifts, grants in aid or insurance proceeds
- Budgeted expenditures resulting from a tax certiorari proceeding
- Budgeted expenditures resulting from a court order or judgment against the district
- Budgeted expenditures certified by the Commissioner as necessary as a result of damage to, or destruction of, a school building or school equipment
- Budgeted capital expenditures resulting from construction, acquisition, reconstruction, rehabilitation or improvement of school facilities, including debt service and lease expenditures, subject to the approval of the qualified voters where required by law
- Non-recurring expense(s)

2,723,982

Adjusted base year adopted budget

\$36,204,510

2010-2011 Contingency Budget

2009-2010 adjusted base year x CPI* x 120% (0.0%)

\$36,204,510

Add: (subsequent year exclusions)

- Budgeted expenditures of gifts, grants in aid or insurance proceeds
- Budgeted expenditures resulting from a tax certiorari proceeding
- Budgeted expenditures resulting from a court order or judgment against the district
- Budgeted expenditures certified by the Commissioner as necessary as a result of damage to, or destruction of, a school building or school equipment
- Budgeted capital expenditures resulting from construction, acquisition, reconstruction, rehabilitation or improvement of school facilities, including debt service and lease expenditures, subject to the approval of the qualified voters where required by law
- Budget expenditures attributable to projected increases in public school enrollment (24 pupils)

2,685,919

-

Proposed Budget vs. Contingent Budget - SED

\$39,310,694

\$38,890,429

Required Cuts by SED Formula

(420,265)

Non-contingency items, e.g.

- Student supplies 253,842
- Community use of buildings and grounds -
- Certain equipment 166,423

Proposed Budget vs. Contingent Budget - FINAL

\$39,310,694

\$38,890,429

Required Cuts as a Result of Board Action - Contingency Budget

420,265



**NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**
(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: April 19, 2010

Taxing Jurisdiction: Blind Brook-Rye UFSD

Fiscal Year Beginning: July 1, 2010

Total equalized value in taxing jurisdiction: **\$2,223,342,027**

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)
12100	NYS-Generally	RPTL 404(1)	3	9,267,000	0.37%
13100	County-Generally	RPTL 406(1)	9	125,840,277	5.03%
13500	Town-Generally	RPTL 406(1)	2	9,318,200	0.37%
13650	Village-Generally	RPTL 406(1)	18	15,537,500	0.62%
13800	School District	RPTL 408	2	34,009,500	1.36%
13850	BOCES	RPTL 408	1	1,896,000	0.08%
18020	Municipal Industrial Dev Agency	RPTL 412-a	3	58,520,000	2.34%
25110	Nonprof Corp-Religious	RPTL 420-a	1	894,000	0.04%
25130	Nonprof Corp-Charitable	RPTL 420-a	2	14,767,200	0.59%
27350	Privately-Owned Cemetery Land	RPTL 446	1	42,500	0.00%
41400	Clergy	RPTL 460	2	3,000	0.00%
41800	Persons Age 65 or Over	RPTL 467	25	8,540,000	0.34%
41834	Enhanced STAR	RPTL 425	159	29,918,100	1.20%
41854	Basic STAR 1999-2000	RPTL 425	1,712	165,818,350	6.63%
Totals			1946	\$474,371,627	18.96%

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

Amount, if any, attributed to payments in lieu of taxes: **\$58,520,000**
(details contained on RP-495-PILOT)

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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

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 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:

Under New York State law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the board must adopt a contingency budget. The board also has the option of going directly to a contingent budget immediately after the first budget defeat. Under a contingent budget, the district may not increase spending by more than 120 percent of the Consumer Price Index or 4%, whichever is lower. The items exempt from this cap are tax certiorari and other legal settlements, debt service (mortgage payments), and costs associated with enrollment growth. Under a contingent budget, the percentage of the budget devoted to administrative costs cannot increase from what it was in the prior year's budget or the last defeated budget, whichever is lower. Once a contingent budget is established, community residents are no longer allowed to petition boards of education to put additional items up for a separate vote.

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 notes, instructional technology notes 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 parts 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:

Payments of cash or transfer of property or services for the purpose of acquiring an asset or service.

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 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.

Reserved/Unreserved Fund Balance:

Reserved fund balance is the portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for Repairs, Reserve for Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements. Unreserved fund balance is the residual amount of fund balance after all reserves have been taken into account. Unreserved fund balance consists of appropriated (designated) fund balance and unappropriated (undesignated) fund balance. Appropriated fund balance is the portion of unreserved fund balance that has been used to reduce taxes in the subsequent fiscal year. Unappropriated 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 is New York State's School Tax Relief Program that includes 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.

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

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 has to 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 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 take into account different assessment practices.

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

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

- 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.

More information about school finance and budget can be obtained at:

<http://www.blindbrook.org/home/Budget/School%20Budget%20101.pdf>

NEW YORK STATE SCHOOL DISTRICT REPORT CARD

The New York State District Report Card and Fiscal Accountability Supplement for the Blind Brook Public Schools is contained on the pages that follow. It can also be referenced at:

<https://www.nystart.gov/publicweb/District.do?year=2009&county=WESTCHESTER&district=661905020000>

<http://www.emsc.nysed.gov/irts/reportcard/2009/supplement/661905020000.pdf>