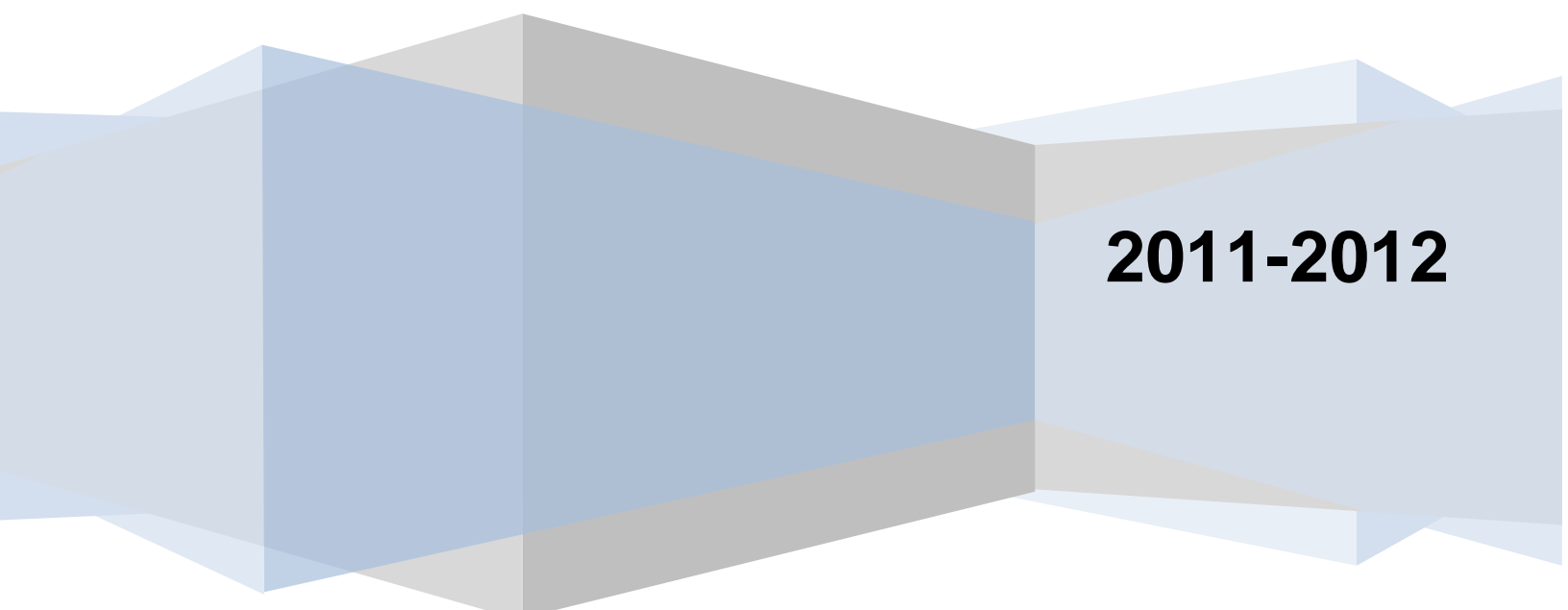


# **Blind Brook-Rye UFSD**

**Rye Brook, New York**

## **Adopted School Budget**



**2011-2012**

# **BLIND BROOK-RYE SCHOOL DISTRICT**

**BRUNO M. PONTERIO RIDGE STREET SCHOOL**

**BLIND BROOK MIDDLE SCHOOL**

**BLIND BROOK HIGH SCHOOL**

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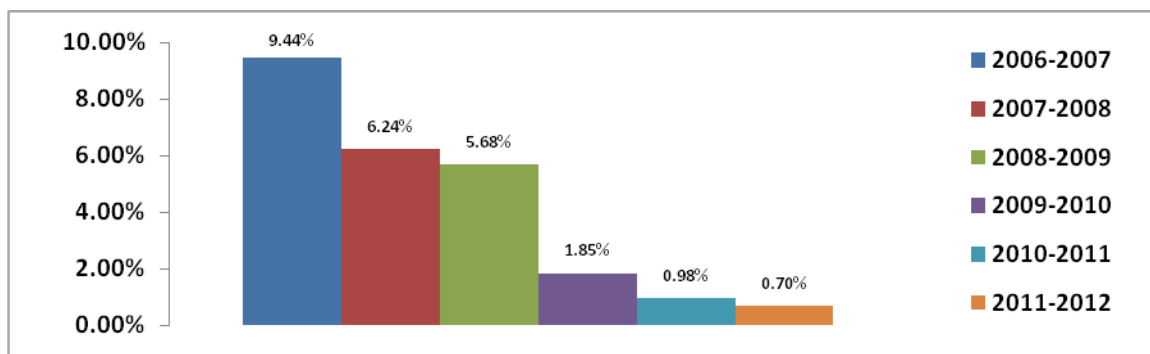
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## MESSAGE FROM THE BOARD OF EDUCATION AND SUPERINTENDENT OF SCHOOLS

Dear Resident:

On Tuesday, May 17<sup>th</sup>, from 7:00 AM to 9:00 PM at the Bruno M. Ponterio Ridge Street Elementary School, voters will be presented with the 2011-2012 Blind Brook-Rye U.F.S.D. Budget adopted by the Board of Education in the amount of \$39,587,509, a 0.70% increase over the 2010-2011 budget. It will also result in a corresponding tax levy increase of 0.70% if passed by resident voters, one of the lowest increases in the past thirty years. This budget reinforces the commitment of the Board to contain costs as it has in recent years.

### RECENT BUDGET-TO-BUDGET INCREASES



The development of this budget was the result of input from the entire school community including residents, administrators, faculty, and support staff. It represents our best attempt at balancing the need to maintain a high quality educational program with the ongoing fiscal realities facing this community, state, and nation. Cognizant of the times in which we live, it has been necessary to reduce staffing and make other significant sacrifices to reduce expenditures by \$1.5 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 this financial plan 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 17<sup>th</sup>.

### BOARD OF EDUCATION

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

### SUPERINTENDENT OF SCHOOLS

William J. Stark

## EXECUTIVE SUMMARY

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This document contains a proposed budget prepared by the Superintendent of Schools and with modification adopted by the Board of Education on April 13, 2011. After six months of development and eight weeks of discussions at several public meetings, it now is the final budget to be presented to resident voters on May 17, 2011. There will be one final discussion before the day of the vote; on May 9, 2011 a public budget hearing will take place at 8:00 P.M. in the Monroe E. Haas IMC at Blind Brook Middle/High School.

In preparing its 2011-2012 budget, the Board and administration remain mindful of the difficult economic times facing the school system and taxpayers in this community. It is not an understatement to warn that we are dealing with the type of budget challenges that constitute a real threat to preserving the quality of our schools, not the least of which are the many unfunded and underfunded mandates that undercut the ability of this District to introduce new programs or initiate permanent property tax controls that residents of our community may desire.

The total dollar value of this proposed budget is \$39,587,509 and represents an increase of 0.70% over the 2010-2011 budget. The proposed budget advances an instructional agenda that continues to place students first. It includes an increase of \$276,815 over the prior year's budget. The tax levy is projected to be \$33,696,968 or slightly more than 85% of revenues (before STAR). Anticipated non-property revenues, including state aid, will provide the remaining revenue stream of \$5,890,542 to bring the budget into balance. The estimated tax levy increase is also 0.70% with proposed tax rate increases for homestead and non-homestead properties of 9.63% and 10.03%, respectively.

The largest section of the budget is dedicated to the program component at 76%. Instructional and support staff salaries, contractual costs, equipment, supplies/materials, textbooks, pupil transportation, employee benefits, and certain inter-fund transfers are located in this section of the budget. Capital costs are the next largest component at 15% and include operations and maintenance costs, debt service payments, and tax refunds. Administrative costs comprise the smallest component at 9% and include all costs associated with leadership and governance of the district as well as day-to-day administrative management operations.

In theory, a school budget should be developed on the basis of providing a high quality educational program, first and foremost. Generally, this District has always advanced the perspective that high quality K-12 public schools must be the determining factor in the budget development process. For decades, the process was fundamental - once program needs and initiatives were established, the necessary expenditures were computed and required revenues determined. When presented with a Board-adopted budget the community's resident voters have always passed them; never in its history has a Blind Brook school budget been defeated.

The educational plan driving this year's budget carefully considers the current economic realities, the needs of students, and reflects a best effort in producing an efficient and effective 21<sup>st</sup> century system capable of maintaining the Board's educational philosophy and community's expectations. It also assumes a shared commitment, shared trust, and shared interest on the part of all constituencies in preserving the essentials that have made Blind Brook the high-performing public school system that it is.

## EXECUTIVE SUMMARY

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### *Budget Highlights*

The 2011-2012 proposed budget reflects consideration given to a slight decrease in enrollment of about 0.8% for next school year. It provides the necessary resources to serve a projected student body of 1,533 students in grades K-12, and an additional 98 students attending out-of-district schools. The District's current projections reflect moderation in enrollment growth during the next several years. In spite of this lack of growth costs have continued to increase in the areas of employee salaries and fringe benefits and the demands placed on the District to meet state mandates that by and large are either unfunded or underfunded.

The proposed budget aggressively advances an instructional agenda that continues to place students first. The largest section of the budget is dedicated to direct instruction and instructional support services at 60%. 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%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 11% of the budget. Pupil transportation costs comprise the final 3% of the total spending plan.

In New York State, K-12 public education funding comes from three sources: approximately 6% from federal sources, 47% from state foundation aid and other aids/grants, and 47% from revenues raised locally. For the Blind Brook schools these percentages do not apply as the District's property wealth is significantly high. The District will receive no direct federal aid that is applied to the general fund budget. Total estimated state aid flowing to Blind Brook next year is slightly less than \$2.3 million or only about 5.8% of the proposed budget. While expenditures have not increased significantly and in spite of less state aid, the District continues to deliver high quality services to all students. This reality may be jeopardized with the budget challenges facing this school community in upcoming years. The mounting pressure to control spending at a time when ambitious learning and achievement standard mandates still exist may result in fiscal and operational stress even at this school district.

Current projections require that nearly 94% of the revenue budget be supplied from local sources with the substantial majority coming from the tax levy. Funds made available by the federal government's American Recovery and Reinvestment Act of 2009 in the prior two years, are no longer available. The circumstances are evident - the persistent economic difficulties faced by the state 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 is mindful that further reductions in expenditures in the years ahead will be necessary unless there is structural change to the cost obligations that the District is currently dealing with.

### *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 \$2,038,877,031 as of June 2010, a reduction of \$184,464,996 or 8.3% from the prior year. For the 2011-2012 budget, the homestead/non-homestead breakdown is as follows:

## EXECUTIVE SUMMARY

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Homestead Valuation:	\$1,749,941,240
# Parcels	2,258
Non-Homestead Valuation:	\$288,935,791
# Parcels	80

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2011-2012. 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 2011-2012 budget, with a district-wide assessed valuation of \$2,038,877,031 and an anticipated \$33,696,968 tax levy, the respective tax rates would be as follows:

<u>Homestead (Residential):</u>	<u>Non-Homestead (Commercial):</u>
Percentage: 80.091830	Percentage: 19.908170
Tax Burden: \$26,988,518	Tax Burden: \$6,708,450
Portion of Assessment: \$1,749,941,240	Portion of Assessment: \$288,935,791
Tax Rate: \$15.42253 per \$1000	Tax Rate: \$23.21779 per \$1000
Increase: 9.63%	Increase: 10.03%

The average single family home in the Blind Brook community is valued at \$774,996 as of June 2010 (down from \$843,126 in 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, 2011-2012 school taxes on the average single family home, given the proposed budget and assuming continued eligibility for the Basic STAR exemption, are as follows:

### School Tax Computation:

Assessed valuation of property =	\$774,996
<i>minus</i>	\$99,110 (Basic STAR state-funded tax exemption is up from \$96,350 last year)
<i>divided by</i>	\$1000
<i>multiplied by</i>	\$15.42253 (the estimated homestead tax rate)
<i>equals</i>	$(\$774,996 - \$99,110) / \$1000 * \$15.42253 = \$10,424$

If the proposed budget is approved on May 17, 2011 the owner of an average residential property would pay \$10,424 in school taxes in 2011-2012. With a declining district-wide assessed valuation, a higher tax rate is the result; but, it is important for community members to remember that their home is assessed at full value and the actual cost of school taxes in Blind Brook is best explained as a result of an increase or decrease in a number of factors. In the final analysis the community must know that taxes in support of schools generally increase or decrease as a result of several factors most important of which are the tax levy, the actual tax rate, eligibility for the STAR exemption, and the increase or decrease in a property's assessed valuation.

## EXECUTIVE SUMMARY

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### *Budget Perspective*

The Blind Brook School District is a high property wealth district that qualifies for minimal state education aid; therefore nearly 94% of revenues to support its annual budget are obtained locally. Understanding the heavy investment that taxpayers are asked to make each year, the Superintendent of Schools and Board of Education take the budget development process very seriously. 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 2011-2012 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 11% of the total budget is earmarked for services to students with disabilities who comprise about 9% 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.

In sum, the 2011-2012 budget represents the programmatic and financial expression of the educational philosophy of the Board of Education. After careful analysis the Superintendent of Schools and Board believe the plan as set forth, will obtain anticipated results with the projected resources needed to implement the educational program, achieve goals and objectives, and ensure that every student receives an excellent education. More than ever, this financial plan is an investment in our future. We will educate students today to enable them to solve the formidable problems they are sure to face in the years ahead and to preserve the way of life we all have come to expect as citizens of the United States. We will accomplish this understanding the need for fiscal prudence and our duty to balance the wants and needs of all community members.

## EXECUTIVE SUMMARY

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### BALLOT INFORMATION

#### PROPOSITION 1: 2011-2012 BUDGET

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2011 – June 30, 2012) presented by the Board of Education in the amount of \$39,587,509 be approved and the taxes in the necessary amount therefore be levied?

YES

NO

#### VOTE FOR TWO MEMBERS OF THE BOARD OF EDUCATION (3-year terms ending 6/30/2014)

1A  
GLEN  
SCHUSTER

1B  
WENDY  
ADLER

1C  
JEFF  
DIAMOND

1D  
PETER  
RAIDER

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### 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 10, 2011 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](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 10, 2011.

#### Absentee Ballots

If you will be out of town or unable to vote in person on May 17th 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](http://www.blindbrook.org), or you may call 914-937-3600x3025 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 17th.

**FINANCIAL PLAN AND SCHOOL BUDGET  
2011-2012**

## GENERAL FUND BUDGET SUMMARY

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The annual school budget is a financial estimate of the operating funds required to achieve goals and objectives of the District's educational program. The adopted 2011-2012 Budget is \$39,587,509, \$276,815 over the 2010-2011 Budget. The budget-to-budget expenditure increase is 0.70%.

Anticipated non-property revenues (NPR) of \$5,890,542, an increase of 0.71% from last year, result in a total estimated tax levy of \$33,696,968 (before STAR deduction). The estimated tax levy increase is 0.70% with proposed tax rate increases for homestead and non-homestead properties of 9.63% and 10.03%, respectively.

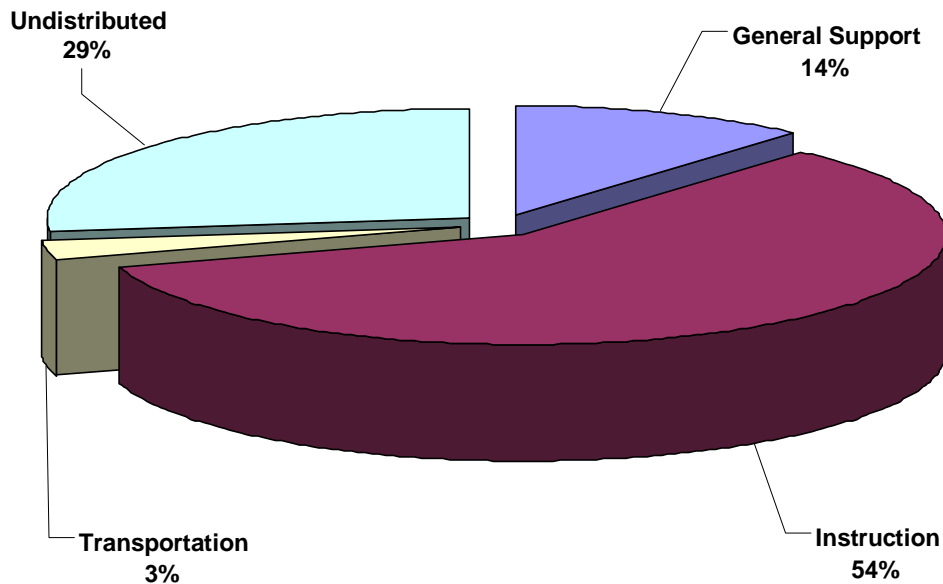
The June 2010 tax roll reflects adjustments to assessments of residential and commercial properties in Blind Brook to what is perceived as current market value. As a result, the June 2010 district-wide assessed valuation is now \$2,038,877,031, a decrease of more than \$184 million, or 8.3% from the 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 → \$15.422528 / \$1000 A.V.

Non-Homestead → Commercial Properties → \$23.217787 / \$1000 A.V.

### Major Budget Sections

2011-2012



# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

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### GENERAL FUND BUDGET

	2010-2011 Approved Budget	2010-2011 Anticipated Amounts	2011-2012 Proposed Budget	Budget-to- Budget Increase
<b>Total Expenditures</b>	39,310,694	37,751,483	39,587,509	0.70%
<b>Non-Property Revenues</b>	5,848,949	5,795,117	5,890,542	0.71%
<i>% of Total Expenditures</i>	14.9%	15.4%	14.9%	
<b>Total Tax Levy</b>	33,461,744	33,461,744	33,696,968	0.70%
<i>% of Total Expenditures</i>	85.1%	88.4%	85.1%	
<b>Tax Rate per \$1000 AV, Homestead</b>			\$15.422528	9.63%
<b>Tax Rate per \$1000 AV, Non-Homestead</b>			\$23.217787	10.03%

## EXPENDITURE SUMMARY

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The budget-to-budget expenditure increase is \$276,815 or 0.70% for the 2011-2012 school year. The District was able to minimize the budget-to-budget increase by reducing expenditures in the following areas:

- Personnel – a reduction of 11.6 FTE positions
- Operations & Maintenance – a reduction of \$196,220
- Curriculum & Instruction/Supervision – a reduction of \$66,712
- Regular Instruction – a reduction of \$178,183
- Special & Pupil Services – a reduction of \$146,508
- Debt Service – a reduction of \$175,170
- Other reductions in equipment, supplies & materials, contractual costs, and textbooks

The adopted 2011-2012 Budget includes only two major increases in functional area expenditure (budget-to-budget):

- Employee Benefits \$1,239,725
- Library & Technology \$131,659

Functional area budget reductions exceed those with a budget increase continuing a trend that started two years ago. In all there are 106 budget lines with lower spending levels than in the 2010-2011 budget.

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### 2011-2012 Budget at a Glance

Functional Area	% of Budget
Instructional Services K-12	34.2%
Employee Benefits	21.9%
Special/Pupil Services	11.1%
Debt Service	6.6%
Operations & Maintenance	6.2%
Guidance & Health Services	4.2%
BOE/Admin/Central Services	4.1%
Supervision	3.7%
Transportation	3.0%
Library/Technology	2.9%
Co-Curricular & Athletics	1.8%
Community Service/Interfund Transfer	0.1%
Curriculum & Instruction	0.2%
<b>Total Budget</b>	<b>100.0%</b>

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURE PLAN

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/(-)	% Difference
<b>Functional Areas</b>						
Board of Education	48,029	45,350	41,623	39,300	-6,050	-13.3%
Central Office	940,543	974,838	979,966	976,751	1,913	0.2%
Legal, Personnel, Pub Info	135,617	193,477	194,005	193,477	0	-0.0%
Operations & Maintenance	2,396,281	2,631,281	2,502,834	2,435,061	-196,220	-7.5%
Central Services	399,501	420,704	412,969	421,163	459	0.1%
Curriculum & Instruction	276,168	125,042	113,342	89,837	-35,205	-28.2%
Supervision & In-service	1,403,499	1,492,502	1,409,500	1,460,995	-31,507	-2.1%
Regular Instruction	12,824,005	13,736,670	13,352,000	13,558,487	-178,183	-1.3%
Special & Pupil Services	4,213,618	4,526,208	4,123,250	4,379,700	-146,508	-3.2%
Library & Technology	1,051,669	1,002,247	998,382	1,133,906	131,659	13.1%
Guidance/Health Services	1,576,430	1,702,030	1,748,336	1,679,187	-22,843	-1.3%
Co-Curricular & Athletics	686,754	689,730	676,964	685,343	-4,387	-0.6%
Pupil Transportation	1,066,941	1,194,441	1,098,500	1,195,377	936	0.1%
Community Services	0	2,000	1,000	1,000	-1,000	-50.0%
Employee Benefits	6,387,793	7,434,841	6,963,562	8,674,565	1,239,724	16.7%
Debt Service	2,878,776	2,805,250	2,805,250	2,630,080	-175,170	-6.2%
Refund of School Taxes	0	0	0	0	0	0%
Inter-fund Transfer	244,724	34,081	30,000	33,279	-802	-2.4%
Contingency	0	300,000	300,000	0	-300,000	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>36,530,349</b>	<b>39,310,694</b>	<b>37,751,483</b>	<b>39,587,509</b>	<b>276,815</b>	<b>0.70%</b>

## REVENUE SUMMARY

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The single greatest source of budget revenue is the District's tax levy. This draft of the 2011-2012 budget estimates that the total tax levy will be \$33,696,968 or just over 85% of total expenditures (before STAR deduction). Non-property revenues (NPR) are estimated at \$5,890,542 or 14.9% of total expenditures.

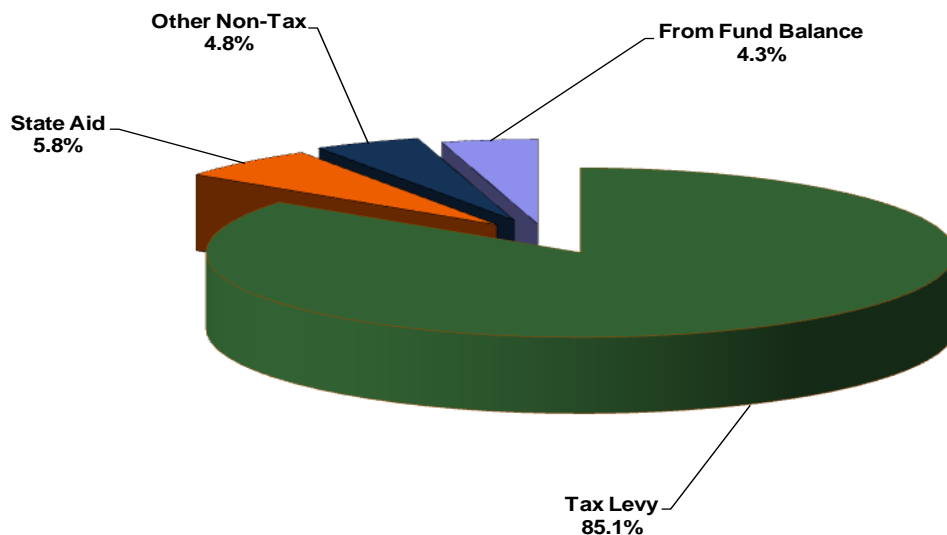
The major sources of NPR are as follows:

1. State aid totaling \$2,286,346, 3.3% less than was budgeted in 2010-2011;
2. A transfer into the general fund of \$1,700,000 from the District's undesignated fund balance, debt service fund balance and retirement contributions reserve;
3. PILOT payments totaling \$867,501;
4. County sales tax revenue estimated at \$265,000;
5. Split lots revenue collected from neighboring school districts estimated at \$225,000; and
6. BOCES classroom rental revenue estimated at \$167,009

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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. The District had benefitted during the past two years from additional federal funding as a result of the American Recovery and Reinvestment Act of 2009 but these funds are no longer available. With the 2011-2012 school year we now expect less state aid as a result of the state's own budget issues. Next year, the proposed NYS Budget provides \$47,266 less in state aid and \$267,350 less in federal funding for Blind Brook than was anticipated in 2010-2011. Total estimated state aid flowing to Blind Brook next year is 5.8% of the total budget.

### 2011-2012 Revenue Sources



# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### REVENUE PLAN

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget	% Difference
<b>Accounts</b>						
School Tax Levy (incl STAR)	33,136,448	33,461,744	33,461,744	33,696,968	235,224	0.7%
Appropriated Surplus	1,150,000	1,625,000	1,625,000	1,500,000	-125,000	-7.7%
PILOT – DACC	240,621	240,621	240,621	240,621	0	0.0%
PILOT - Sterling Glen	538,824	569,742	569,742	626,880	57,138	10.0%
NY State Education Aid	2,298,602	2,133,735	2,006,168	2,008,974	-124,761	-5.8%
BOCES Aid	169,639	152,177	130,862	149,712	-2,465	-1.6%
Software/Text Aid/Library	129,801	129,688	130,037	127,660	-2,028	-1.6%
BOCES Revenues	162,987	162,986	162,986	167,009	4,023	2.5%
Non-resident Tuition	147,209	100,000	126,172	80,000	-20,000	-20.0%
Non-Property (County) Tax	263,910	250,000	270,000	265,000	15,000	6.0%
Earned Interest	70,259	100,000	70,000	65,000	-35,000	-35.0%
Insurance Recoveries, Refunds of Prior Year, Forfeitures, Sale of Materials	39,770	25,000	15,000	25,000	0	0.0%
MTA Tax/Miscellaneous	120,352	150,000	170,000	189,686	39,686	26.5%
Services - Other Dist.	207,966	195,000	249,712	225,000	30,000	15.4%
Cooperative Transportation	24,671	15,000	28,817	20,000	5,000	33.3%
Due from Debt/Retire Fund	0	0	0	200,000	200,000	100.0%
<b>SCHOOL TAX LEVY</b>	<b>33,136,448</b>	<b>33,461,744</b>	<b>33,461,744</b>	<b>33,696,968</b>	<b>235,224</b>	<b>0.70%</b>
<b>NON-PROPERTY REVENUE</b>	<b>5,564,611</b>	<b>5,848,949</b>	<b>5,795,117</b>	<b>5,890,542</b>	<b>41,593</b>	<b>0.71%</b>

### TOTAL REVENUE

<b>38,701,059</b>	<b>39,310,694</b>	<b>39,256,861</b>	<b>39,587,509</b>	<b>276,815</b>	<b>0.70%</b>
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## COMPONENT BUDGET SUMMARY

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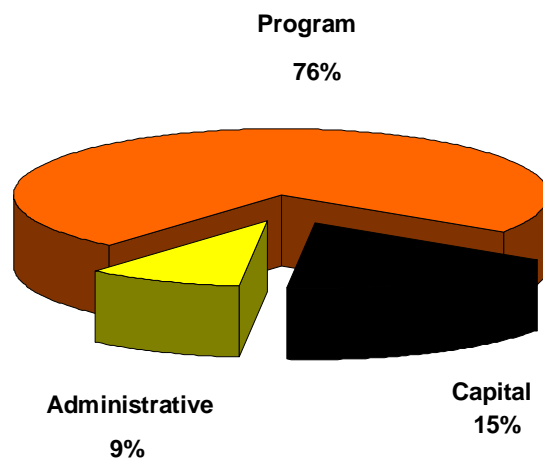
As required by Section 170.8 of the Regulations of the Commissioner of Education effective December 27, 1996, the District must report its budget to the public on the basis of administrative, capital and program costs. This provides community residents with a general view of how the annual Blind Brook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

### 2011-2012 Component Budget



# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### THREE-PART COMPONENT BUDGET

<u>FUNCTION</u>	<u>CODE</u>	<u>TOTAL</u>	<u>ADMIN.</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
					0
Board of Education	1099	39,300	39,300	0	0
Central Administration	1299	375,620	375,620	0	0
Finance	1399	601,131	601,131	0	0
Legal Services	1420	97,000	97,000	0	0
Personnel	1430	31,500	31,500	0	0
Records Mgmt.	1460	0	0	0	0
Public Information	1480	64,977	64,977	0	0
Operations Of Plant	1620	930,446	0	0	930,446
Maintenance of Plant	1621	1,504,615	0	0	1,504,615
Other Central Services	1699	30,000	0	0	30,000
Judgments & Cl.	1930.4	0	0	0	0
Refund of Taxes	1964.4	0	0	0	0
Other Special Items	1998	391,163	0	0	391,163
Curriculum Dev. & Sup.	2010	89,837	0	89,837	0
Supervision Reg. School	2020	1,392,995	1,392,995	0	0
Research, Evaluation & Plan.	2070	68,000	0	68,000	0
Instruction (Net of supervision)	2999	21,436,624	436,388	21,000,236	0
Other District Transportation	5510	450,286	0	450,286	0
Garage Building	5530	18,048	0	0	18,048
Contract Transportation	5540	727,044	0	727,044	0
Community Service	8998	1,000	0	1,000	0
Employee Benefits	9098	8,674,565	346,983	7,720,363	607,220
Debt Service	9898	2,630,080	0	0	2,630,080
Transfer to Capital	9950.9	0	0	0	0
Other Transfers	9951	33,279	0	33,279	0
Contingency	0	0	0	0	0
<b>TOTAL BUDGET</b>		<b>39,587,509</b>	<b>3,385,892</b>	<b>30,090,045</b>	<b>6,111,572</b>
			8.55%	76.01%	15.44%

Administrative Component Cap for the 2011-2012 Budget equals 10.11%

Administrative Component Cap for the 2010-2011 Budget was 10.39%

## ASSESSED VALUATION SUMMARY

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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 \$2,038,877,031 as of June 2010, a reduction of \$184,464,996 or 8.3 percent from the prior year. For the 2011-2012 budget, the homestead/non-homestead breakdown is as follows:

Homestead Valuation:	\$1,749,941,240
# Parcels	2,258
Non-Homestead Valuation:	\$288,935,791
# 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 2011-2012 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 2010 tax roll the average homestead valuation for a residential parcel is \$774,996, about \$68,000 less than in June 2009.

### School Tax Rate Homestead Computation:

(TAX LEVY \* HOMESTEAD %) / (PORTION OF ASSESSMENT) \* \$1000  
 (\$33,696,968 \* .80091830) / (\$1,749,941,240) \* \$1000 = **\$15.42253 per \$1000 of AV**

### School Tax Rate Non-Homestead Computation:

(TAX LEVY \* NON-HOMESTEAD %) / (PORTION OF ASSESSMENT) \* \$1000  
 (\$33,696,968 \* .19908170) / (\$288,935,791) \* \$1000 = **\$23.21779 per \$1000 of AV**

## CALCULATING YOUR HOMESTEAD SCHOOL TAX FOR 2011-2012

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



Assessed valuation of property  
minus \$99,110 (Basic STAR)  
divided by \$1000  
multiplied by the estimated school tax rate

### Example of School Tax Computation

$\$774,996 - \$99,110 / \$1000 = \$675.88 \times \$15.42253$

**= \$10,424 for average parcel**

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



Assessed valuation of property  
minus \$198,550 (Enhanced STAR)  
divided by \$1000  
multiplied by the estimated school tax rate

### Example of School Tax Computation

$\$774,996 - \$198,550 / \$1000 = \$576.45 \times \$15.42253$

**= \$8,890 for average parcel**

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

**HISTORY OF ASSESSED VALUATION AND TAX RATES**

			ASSESSED VALUATION	CHANGE IN VALUATION AMOUNT	%	BUDGET	TAX RATE PER \$1,000	CHANGE IN \$	%
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%
H	2010	-	\$2,223,342,027	-64,410,582	-2.8%	39,310,694	\$14.07	\$0.50	3.66%
NH	2010	-					\$21.10	\$1.14	5.72%

			Portion of AV	Prior Yr Delta	Tax Burden	Budget	Rate/\$1000	\$ Inc	% Inc
Homestead	2011	-	1,749,941,240		26,988,518	39,587,509	\$15.422528	\$1.36	9.63%
Non-Homestead	2011	-	288,935,791		6,708,450		\$23.217787	\$2.12	10.03%
Total Valuation	2011	-	\$2,038,877,031	-\$184,464,996	33,696,968				

## STAFFING AND ENROLLMENT SUMMARY

Funding mandates for the 2011-2012 school year will necessitate a reduction of 11.6 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 2011-2012. Overall, the 2011-2012 district-wide K-12 enrollment is anticipated to be 1,533, down slightly from 1,546 in 2010-2011. The eighth-grade will see the largest increase in enrollment and staffing adjustments are programmed for this. 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](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>
Instruction	1.0 1.0 1.0 1.8 <u>1.8</u> <b>6.6</b>	Psychologist ES Teacher Practical Nurse Part-time Teaching Assistant (4) Part-time Teacher Aide (4)
Facilities	1.0 1.0 <u>2.0</u> 4.0	Maintenance Mechanic Bus Driver Custodian Matron (2)
Administrative	<b>1.0</b>	Assistant Director of PPS
<b>Total FTE</b>	<b>11.6</b>	<b>District-Wide FTEs</b>

District-wide staffing will decrease to 201 full-time staff and approximately 46 part-time staff.

	<u>2010-11</u>	<u>2011-12</u>
Instructional	141	139
School-Related Personnel	110	97
Administrative Personnel	12	11
<b>Full-time</b>	<b>209</b>	<b>201</b>
<b>Part-time</b>	<b>54</b>	<b>46</b>
<b>Total Staffing</b>	<b>263</b>	<b>247</b>

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### Enrollment History

GRADE	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	PROJECTED 2011-2012
K	129	136	123	93	116	85
1	133	132	139	120	92	116
2	136	130	132	145	122	91
3	148	133	137	132	144	122
4	110	149	133	138	138	144
5	121	108	151	133	130	138
<b>PRSS TOTAL</b>	<b>777</b>	<b>788</b>	<b>815</b>	<b>761</b>	<b>742</b>	<b>696</b>
6	106	126	112	149	133	131
7	113	109	128	110	143	133
8	98	111	112	124	111	143
<b>BBMS TOTAL</b>	<b>317</b>	<b>346</b>	<b>352</b>	<b>383</b>	<b>387</b>	<b>407</b>
9	90	99	108	110	116	111
10	98	90	97	104	107	116
11	103	99	91	104	96	107
12	95	102	101	89	98	96
<b>BBHS TOTAL</b>	<b>386</b>	<b>390</b>	<b>397</b>	<b>407</b>	<b>417</b>	<b>430</b>
<b>GRAND TOTAL</b>	<b>1480</b>	<b>1524</b>	<b>1564</b>	<b>1551</b>	<b>1546</b>	<b>1533</b>

CHANGE	-	44	40	-13	-6	-13
%CHANGE	-	3.0%	2.6%	-0.8%	-0.4%	-0.8%

## **EMPLOYEE BENEFITS SUMMARY**

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### **Retirement Costs**

#### *Teachers' Retirement System:*

The District's employer contribution rate to the NYS Teachers' Retirement System (TRS) is estimated to increase to 11.11% of payroll from 8.62%, for the 2011-2012 school year. Overall TRS employer contribution costs are projected to increase by \$511,221, or 31.4% for 2011-2012. 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 16.3% of payroll for the 2011-2012 year. Overall ERS employer contribution costs are projected to increase by \$143,744, or 30.3% for 2011-2012. Future pensions for non-certified employees are covered by this system.

#### *Social Security/FICA:*

Social Security/FICA benefits will increase 1.0% as total contractual salaries increase correspondingly in 2011-2012. The salary threshold for calculating the total maximum contribution per employee will remain at \$106,800 in 2011-2012.

### **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 decrease by \$2,448, or 2.0% in 2011-2012 as a result of its loss experience and interest rates earned by the fund.

### **Unemployment Insurance:**

The District's unemployment insurance costs have increased in recent years 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, the same figure budgeted in 2010-2011.

### **Health Insurance:**

Overall, health insurance costs are increasing for 2011-2012, significantly more than in the prior three years. This is a result of an anticipated increase in premiums paid to the Empire Plan for 2011 and 2012, the anticipated number of active employees and retirees receiving these benefits next year and their respective contributions, 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 2011-2012 is estimated at \$18,167 per employee for family plan benefits while the individual rate is expected to be \$8,327 per employee. The District also pays for retiree health insurance coverage per established guidelines. Employee contribution rates do exist and follow collective bargaining schedules.

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

Last year there was an agreement with district employee bargaining units that permitted the Board to make no District contribution to the Welfare Fund in 2010-2011. For the 2011-2012 year there is an obligation to re-start payment to the Fund estimated to be \$317,550. Note that the Welfare Fund provides dental and vision benefits for all full-time and certain part-time active employees of the District.

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

**EXPENDITURES: Employee Benefits**

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/-	% Difference
<b>EMPLOYEE BENEFITS</b>						
<b>9010-9060</b>						
Retirement Payments:						
NYS ERS – 16.30%	306,170	474,470	391,087	618,214	143,744	30.3%
NYS TRS – 11.11%	1,053,687	1,626,628	1,550,000	2,137,849	511,221	31.4%
Social Security/Medicare:						
Employer's Payment - 7.65%	1,558,417	1,659,429	1,650,000	1,675,713	16,284	1.0%
Workers' Compensation	115,658	124,475	124,475	122,027	-2,448	-2.0%
Unemployment Insurance:						
Employer's Payment	64,091	60,000	60,000	60,000	0	0.0%
Health/Dental/Vision Benefits:						
Health	2,769,146	3,292,779	3,000,000	3,511,327	218,548	6.6%
Welfare Fund (Dental & Vision)	322,000	0	0	317,550	317,550	100.0%
Health Waivers	198,624	197,060	188,000	231,414	34,354	17.4%
<b>TOTAL</b>						
<b>EMPLOYEE BENEFITS</b>	<b>6,387,793</b>	<b>7,434,841</b>	<b>6,963,562</b>	<b>8,674,565</b>	<b>1,239,724</b>	<b>16.7%</b>

**ADMINISTRATIVE BUDGET SECTION**

## **BOARD OF EDUCATION SUMMARY**

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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.

This year's school board election features a vote on two, three-year terms expiring June 30, 2014, to fill the expiring terms of incumbents Lawrence Engle and Glen Schuster. The new terms commence on the date of the 2011-2012 Board of Education Reorganization Meeting in July.

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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 \$39,300 in 2011-2012, a decrease of \$6,050, or 13.3%. The decrease reflects a commitment to reduce administrative costs to the maximum extent possible.

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

Obtain more information about the Board of Education at:

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

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Board of Education

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>BOARD of ED</u></b>						
<b>1010</b>						
Contractual	14,047	15,000	15,000	15,000	0	0.0%
Supplies & Materials	907	1,500	1,273	1,000	-500	-33.3%
BOCES Services	12,750	5,600	5,600	4,500	-1,100	-19.6%
<b>Total</b>	<b>27,704</b>	<b>22,100</b>	<b>21,873</b>	<b>20,500</b>	<b>-1,600</b>	<b>-7.2%</b>
<b><u>DISTRICT CLERK</u></b>						
<b>1040</b>						
Exempt Staff Salary	10,000	10,000	10,000	10,000	0	0.0%
Contractual	1,202	2,500	1,250	150	-2,350	-94.0%
Supplies & Materials	0	1,000	0	250	-750	-75.0%
<b>Total</b>	<b>11,202</b>	<b>13,500</b>	<b>11,250</b>	<b>10,400</b>	<b>-3,100</b>	<b>-23.0%</b>
<b><u>DISTRICT MEETING</u></b>						
<b>1060</b>						
Contractual	7,312	6,000	6,000	6,500	500	8.3%
Legal Advertising	1,693	2,750	2,000	1,750	-1,000	-36.4%
Supplies & Materials	118	1,000	500	150	-850	-85.0%
<b>Total</b>	<b>9,123</b>	<b>9,750</b>	<b>8,500</b>	<b>8,400</b>	<b>-1,000</b>	<b>-13.8%</b>
<b>TOTAL BOARD of ED</b>	<b>48,029</b>	<b>45,350</b>	<b>41,623</b>	<b>39,300</b>	<b>-6,050</b>	<b>-13.3%</b>

## **CENTRAL OFFICE SUMMARY**

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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

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Central Office costs are increasing slightly in 2011-2012. The anticipated increase is \$1,913 or 0.2% and primarily driven by mandated increases in salary budget lines offset to a large extent by reductions in contractual costs.

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

[http://www.blindbrook.org/district\\_info/district\\_information/facilities\\_services/index.shtml](http://www.blindbrook.org/district_info/district_information/facilities_services/index.shtml)

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Central Administration & Business Office

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>CENTRAL ADMIN</u></b>						
<b>1240</b>						
Salary						
o Professional	255,959	245,920	250,920	250,920	5,000	2.0%
o Exempt Non-Certified	96,168	100,132	98,929	101,300	1,168	1.2%
o Hourly Salaries	0	0	0	0	0	0.0%
Equipment	0	1,000	2,198	1,000	0	0.0%
Contractual	12,819	27,500	13,737	19,900	-7,600	-27.6%
Travel & Conferences	0	500	163	0	-500	-50.0%
Professional Dues	0	500	0	0	-500	-100.0%
Supplies & Materials	1,628	5,000	3,661	2,500	-2,500	-50.0%
<b>Total</b>	<b>366,575</b>	<b>380,552</b>	<b>372,008</b>	<b>375,620</b>	<b>-4,932</b>	<b>-1.3%</b>
<b><u>BUSINESS OFFICE</u></b>						
<b>1310</b>						
Salary						
o Professional	205,000	205,000	215,000	215,000	10,000	4.9%
o Exempt	99,237	105,000	106,667	103,000	-2,000	-1.9%
o Non-Certified	158,087	160,579	163,272	171,526	10,947	6.8%
o Audit/Extra	0	0	0	0	0	0.0%
Equipment	0	1,000	1,571	1,500	500	50.0%
Contractual	4,125	3,000	2,540	4,200	1,200	40.0%
Professional Dues	909	2,000	1,409	1,500	-500	-25.0%
Financial Services	5,500	6,000	5,358	6,000	0	0.0%
Supplies & Materials	3,990	5,000	4,834	4,000	-1,000	-20.0%
BOCES-Financial	37,569	44,107	44,107	44,755	648	1.5%
Audit Services	55,600	58,500	59,300	45,750	-12,750	-21.8%
Coop Purchasing	3,950	4,100	3,900	3,900	-200	-4.9%
<b>Total</b>	<b>573,968</b>	<b>594,286</b>	<b>607,958</b>	<b>601,131</b>	<b>6,845</b>	<b>1.2%</b>
<b>TOTAL</b>						
<b>CENTRAL ADMIN &amp; BUSINESS OFFICE</b>	<b>940,543</b>	<b>974,838</b>	<b>979,966</b>	<b>976,751</b>	<b>1,913</b>	<b>0.2%</b>

## **PUBLIC INFORMATION SUMMARY**

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

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

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Overall costs are expected to remain the same for 2011-2012.

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

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Legal, Personnel, Records & Public Information

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/-	% Difference
<b><u>LEGAL</u></b>						
<b>1420</b>						
Contractual	30,000	32,000	30,000	32,000	0	0.0%
Extraordinary	21,675	50,000	64,937	65,000	15,000	30.0%
<b>Total</b>	<b>51,675</b>	<b>82,000</b>	<b>94,937</b>	<b>97,000</b>	<b>15,000</b>	<b>18.3%</b>
<b><u>PERSONNEL</u></b>						
<b>1430</b>						
Contractual	1,125	5,000	1,383	1,500	-3,500	-70.0%
BOCES Recruitment	24,847	35,000	35,000	30,000	-5,000	-14.3%
<b>Total</b>	<b>25,972</b>	<b>40,000</b>	<b>36,383</b>	<b>31,500</b>	<b>-8,500</b>	<b>-21.3%</b>
<b><u>RECORDS MANAGEMENT</u></b>						
<b>1460</b>						
BOCES Records Mgmt	0	0	0	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b><u>PUBLIC INFO &amp; SERVICES</u></b>						
<b>1480</b>						
<b>Salary</b>						
o Non-Certified	48,729	53,477	53,477	53,477	0	0.0%
o Hourly Salaries	0	0	0	0	0	0.0%
Equipment	196	3,000	0	1,500	-1,500	-50.0%
Contractual	9,044	15,000	9,208	10,000	-5,000	-33.0%
<b>Total</b>	<b>57,969</b>	<b>71,477</b>	<b>62,685</b>	<b>64,977</b>	<b>-6,500</b>	<b>-9.1%</b>
<b>TOTAL LEGAL, PERSONNEL RECORDS &amp; PUB INFO</b>	<b>135,617</b>	<b>193,477</b>	<b>194,005</b>	<b>193,477</b>	<b>0</b>	<b>0.0%</b>

## **CENTRAL SERVICES SUMMARY**

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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.

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Overall Central Services costs will increase by \$459, or 0.1% in 2011-2012.

The District's general and legal liability insurance costs for 2011-2012 are expected to increase by 5.4% next year. The District is a member of the New York Schools Insurance Reciprocal. 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. We do believe our water assessments will increase based on recent trends and next year's budget line reflects this with a \$1,000 increase in projected costs.

Noteworthy is the fact that BOCES Administrative and Capital costs are decreasing by 1.0%. These costs are determined by the Southern Westchester BOCES and are a function of BOCES' internal costs (non-program and retiree) and the Blind Brook-Rye School District's enrollment (RWADA). This is the first BOCES decrease in recent years and reflects their effort to help component school districts manage costs during this difficult economic period.

There is \$70,000 budgeted to cover the anticipated 2011-2012 costs of the "MTA Tax" established in 2009.

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Central Services & Other Charges

		2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>CENTRAL SERVICES</u></b>							
<b>1670</b>							
Postage		26,867	35,000	30,000	30,000	-5,000	-14.3%
BOCES - Demo/Records		0	0	0	0	0	0.0%
<b>Total</b>		<b>26,867</b>	<b>35,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-5,000</b>	<b>-14.3%</b>
<b><u>OTHER CHARGES</u></b>							
Insurance- Liability	<b>1910</b>	153,393	158,176	158,176	166,692	8,516	5.4%
Assessments- Sewer Tax	<b>1950</b>	14,383	16,000	16,000	17,000	1,000	6.3%
Refund of Real Property Taxes	<b>1964</b>	0	0	0	0	0	0.0%
BOCES Charges- MTA Tax		69,745	72,735	70,000	70,000	-2,735	-3.8%
Admin/Capital	<b>1981</b>	135,112	138,793	138,793	137,471	-1,322	-1.0%
<b>Total</b>		<b>372,634</b>	<b>385,704</b>	<b>382,969</b>	<b>391,163</b>	<b>5,459</b>	<b>1.4%</b>
<b>TOTAL CENTRAL SERVICES &amp; OTHER CHARGES</b>		<b>399,501</b>	<b>420,704</b>	<b>412,969</b>	<b>421,163</b>	<b>459</b>	<b>0.1%</b>

## **CURRICULUM & INSTRUCTION**

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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.

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The Curriculum and Instruction budget supports the following:

- Clerical expenses 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 2011-2012 budget for this area is \$89,837 a decrease of \$35,205, or 28.2% over the prior school year. This decrease reflects the fact that all summer curriculum project work for which stipends are paid has been eliminated effective with the 2011-2012 school year. Maintaining the District-wide commitment to standards-based curriculum, and development of data-driven instruction will continue to be the focus of building-level leaders and teachers during the school year 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](http://www.blindbrook.org/district_info/district_information/academic_info/index.shtml)

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Curriculum & Instruction

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/-(-)	% Difference
<b><u>CURRICULUM &amp; INSTRUCTION</u></b>						
<b>2010</b>						
Salary						
o Professional	154,375	0	0	0	0	0.0%
o Certified (CD)	26,790	26,000	22,000	0	-26,000	-100.0%
o Non-Certified	43,627	44,042	44,042	45,351	1,309	3.0%
o Overtime	0	500	0	0	-500	-100.0%
Equipment	9,003	3,000	2,800	1,500	-1,500	-50.0%
Contractual	2,486	2,500	1,000	1,500	-1,000	-40.0%
Curriculum Library Materials	1,245	1,000	500	500	-500	-50.0%
Supplies & Materials	2,543	3,000	3,000	2,500	-500	-16.7%
BOCES-Testing & Reporting	36,099	45,000	40,000	38,486	-6,514	-14.5%
<b>TOTAL CURRICULUM &amp; INSTRUCTION</b>	<b>276,168</b>	<b>125,042</b>	<b>113,342</b>	<b>89,837</b>	<b>-35,205</b>	<b>-28.2%</b>

## **SUPERVISION & IN-SERVICE TRAINING**

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**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.

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Supervision costs are projected to decrease by \$9,757, or 0.7% in 2011-2012. The decrease is a result of contractual and salary reductions next year.

In-service training costs are decreasing by \$21,750, or 24.2% in 2011-2012, a result of budgeting more closely to historical spending trends in this area of operations.

The combined budget for these areas will decrease by \$31,507, or 2.1% in 2011-2012.

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Administrative Supervision & In-Service Training

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>SUPERVISION</u></b>						
<b>2020</b>						
Salary						
o Professional	835,698	870,627	840,000	893,744	23,117	2.7%
o Non-Certified	407,269	417,775	400,000	396,214	-21,561	-5.2%
o Overtime	277	1,000	500	500	-500	-50.0%
Equipment -BMPRSS	1,553	2,000	1,500	2,000	0	0.0%
-BBMS	1,518	1,000	1,000	950	-50	-5.0%
-BBHS	1,345	500	500	500	0	0.0%
Admin Prof Development	12,873	10,000	9,000	9,000	-1,000	-10.0%
Contractual-BMPRSS	21,802	28,900	25,000	20,000	-8,900	-30.8%
-BBMS	15,321	17,750	17,000	16,862	-888	-5.0%
-BBHS	11,869	15,000	12,500	15,000	0	0.0%
Supp & Mat -BMPRSS	21,663	24,700	24,000	25,000	300	1.2%
-BBMS	3,649	5,500	5,000	5,225	-275	-5.0%
-BBHS	7,061	8,000	8,000	8,000	0	0.0%
<b>Total</b>	<b>1,341,898</b>	<b>1,402,752</b>	<b>1,344,000</b>	<b>1,392,995</b>	<b>-9,757</b>	<b>-0.7%</b>
<b><u>IN-SERVICE TRAINING</u></b>						
<b>2070</b>						
Prof Develop Contractual	17,749	24,000	18,000	20,000	-4,000	-16.7%
Teacher Excellence Fund	1,422	3,250	1,500	2,000	-1,250	-38.5%
Staff Dev/SRP	105	1,500	500	500	-1,000	-66.7%
Supt Conf Day	4,819	6,000	5,500	5,500	-500	-8.3%
BOCES Services	37,505	55,000	40,000	40,000	-15,000	-27.3%
<b>Total</b>	<b>61,600</b>	<b>89,750</b>	<b>65,500</b>	<b>68,000</b>	<b>-21,750</b>	<b>-24.2%</b>
<b>TOTAL</b>						
<b>SUPERVISION &amp; IN-SERVICE TRAINING</b>	<b>1,403,499</b>	<b>1,492,502</b>	<b>1,409,500</b>	<b>1,460,995</b>	<b>-31,507</b>	<b>-2.1%</b>

**PROGRAM BUDGET SECTION**

## **INSTRUCTIONAL SUMMARY**

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

The Blind Brook Public Schools will employ 139 faculty members allocated across grades K-12 in 2011-2012, 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.

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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 2011-2012 salaries will decrease by 1.0% as a result of two less full-time equivalent positions at the elementary school.

Other instructional costs absorbed in this category are building-level expenses related to equipment/furniture, supplies and materials, textbooks and contractual obligations. These costs represent the building principals' per-pupil requests for 2011-2012 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 decrease by \$178,183 or 1.3% in 2011-2012.

Obtain more information about the District's Schools at:

[http://www.blindbrook.org/our\\_schools/index.shtml](http://www.blindbrook.org/our_schools/index.shtml)

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Instructional - Regular School

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>INSTRUCTIONAL</u></b>						
Salary		<b>2110</b>				
o K-5 Certified	5,322,425	5,680,165	5,625,000	5,648,199	-31,966	-0.6%
o 6-8 Certified	3,013,923	3,262,754	3,260,000	3,099,888	-162,866	-7.0%
o 9-12 Certified	3,215,797	3,517,532	3,310,000	3,586,353	68,821	1.9%
o Stipends	76,982	78,039	65,000	75,331	-2,708	-1.1%
o Substitutes	261,874	240,000	225,000	240,000	0	0.0%
o Non-Certified (Monitors)	188,969	200,919	195,000	193,883	-7,036	-3.5%
o Non-Certified (TAs)	125,465	144,704	140,000	144,704	0	0.0%
o Substitutes-Clerical	3,338	4,000	3,000	3,000	-1,000	-25.0%
<b>Total Salaries</b>	<b>12,208,773</b>	<b>13,128,113</b>	<b>12,823,000</b>	<b>12,991,359</b>	<b>-136,755</b>	<b>-1.0%</b>
Equipment						
-BMPRSS	5,866	6,000	5,000	6,500	500	8.3%
-BBMS	16,175	9,000	6,000	7,175	-1,825	-20.3%
-BBHS	10,598	9,418	8,000	10,000	582	6.2%
Contractual						
-Home Tutoring	27,203	15,000	15,000	15,000	0	0.0%
-Academic Trips	17,299	30,000	18,000	20,000	-10,000	-33.3%
-BMPRSS-Contract	1,117	14,000	10,000	10,000	-4,000	-28.6%
-BBMS-Contract	17,334	15,050	13,000	9,547	-5,503	-36.6%
-BBHS-Contract	12,567	30,081	25,000	25,081	-5,000	-16.6%
Supplies & Materials						
-BOCES	0	1,500	500	500	-1,000	-66.7%
-BMPRSS	140,247	117,080	115,000	127,637	10,557	9.0%
-BBMS	85,724	71,300	60,000	67,735	-3,565	-5.0%
-BBHS	88,000	94,932	85,000	94,932	0	0.0%
Textbooks						
-BOCES/Priv/Par	1,348	1,500	1,500	1,500	0	0.0%
-BMPRSS	66,146	67,990	62,000	44,850	-23,140	-34.0%
-BBMS	28,841	11,350	10,000	17,283	5,933	52.3%
-BBHS	33,276	33,120	30,000	33,345	225	0.7%
BOCES - Alt Programs	63,492	81,236	65,000	76,044	-5,192	-6.4%
<b>TOTAL INSTRUCTIONAL REGULAR SCHOOL</b>	<b>12,824,005</b>	<b>13,736,670</b>	<b>13,352,000</b>	<b>13,558,487</b>	<b>-178,183</b>	<b>-1.3%</b>

## **SPECIAL SERVICES & PUPIL SERVICES SUMMARY**

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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>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
160	142	131	132	139	139

For 2011-2012 it is anticipated that 139 students or about 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 139 students it is anticipated that 15-18 students will be attending out-of-district schools.

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Overall the expected costs for Special/Pupil Services programs will decrease by \$146,508, or 3.2% in 2011-2012.

The decrease is primarily due to the elimination of the assistant director, two part-time teaching assistant positions within the department, and reduced reliance on BOCES for providing related services.

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

[http://www.blindbrook.org/district\\_info/district\\_information/pupil\\_services/index.shtml](http://www.blindbrook.org/district_info/district_information/pupil_services/index.shtml)

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Special Services and Pupil Services

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>SPECIAL &amp; PUPIL SERVICES</u></b>						
<b>2250</b>						
Salary						
o Professional I	59,200	69,747	82,000	144,144	74,397	106.7%
o Professional II	161,262	168,133	105,000	0	-168,133	-100.0%
o K-12 Certified	1,643,690	1,790,784	1,725,000	1,816,556	25,772	1.4%
o Non-Certified (TAs)	892,512	901,827	875,000	869,164	-32,663	-3.6%
o Non-Certified (Support)	77,479	87,089	80,000	89,672	2,583	3.0%
o Overtime/Additional	0	500	250	500	0	0.0%
Equipment	14,179	10,000	8,000	10,000	0	0.0%
Contractual	24,409	65,300	45,000	53,300	-12,000	-18.4%
Supplies & Materials	19,923	19,100	18,000	16,900	-2,200	-11.5%
Tuition	851,980	866,523	750,000	909,849	43,326	5.0%
Related Services	161,272	156,000	150,000	156,000	0	0.0%
BOCES Tuition	267,726	352,206	250,000	277,616	-74,590	-21.2%
BOCES Related Services	39,986	39,000	35,000	36,000	-3,000	-7.7%
<b>TOTAL SPECIAL &amp; PUPIL SERVICES</b>	<b>4,213,618</b>	<b>4,526,208</b>	<b>4,123,250</b>	<b>4,379,700</b>	<b>-146,508</b>	<b>-3.2%</b>

## **LIBRARY/TECHNOLOGY SUMMARY**

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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.

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The combined Library/Technology budget for 2011-2012 is projected to increase by \$131,660, or 13.1%. The increase reflects a more aggressive approach to implementing recommendations set forth by the District's Technology Planning Committee and includes the following major initiatives for 2011-2012:

- Install a wireless environment in the entire middle/high school building (\$70,000) as well as the fifth grade wing at the elementary school (\$30,000).
- Replace computers in critical areas within the schools (\$30,000).

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

Obtain more information about the Technology and Instructional Media/Library programs at:

Technology: [http://www.blindbrook.org/district\\_info/district\\_information/technology/index.shtml](http://www.blindbrook.org/district_info/district_information/technology/index.shtml)

Library: [http://www.blindbrook.org/our\\_schools/high\\_school/library\\_research/index.shtml](http://www.blindbrook.org/our_schools/high_school/library_research/index.shtml)

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Library/Technology & Computer Instruction

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>LIBRARY &amp; AUDIOVISUAL</u></b>						
<b>2610</b>						
Salary						
o Certified	213,705	230,810	230,810	238,300	7,490	3.2%
o Non-Certified	78,093	78,382	78,000	77,882	-500	-0.6%
o Overtime	0	500	500	500	0	0.0%
Equipment - MS/HS	843	800	800	800	0	0.0%
Professional Dev MS/HS	0	1,200	1,000	500	-700	-58.3%
Supplies & Materials - PRSS	1,977	1,000	1,000	1,000	0	0.0%
Supplies & Materials - MS/HS	6,789	7,500	7,000	7,500	0	0.0%
Library Books - PRSS	8,256	8,000	7,000	6,000	-2,000	-25.0%
Library Books - MS/HS	13,107	12,000	11,000	12,000	0	0.0%
BOCES-Media/Info	6,855	21,577	21,577	21,576	-1	0.0%
<b>Total</b>	<b>329,625</b>	<b>361,769</b>	<b>358,687</b>	<b>366,058</b>	<b>4,289</b>	<b>1.2%</b>
<b><u>TECHNOLOGY/COMPUTER</u></b>						
<b><u>INSTRUCTION</u></b>						
<b>2630</b>						
Salary						
o Professional	114,000	118,796	118,796	128,735	9,759	8.2%
o Non-Certified	110,665	113,858	113,858	117,135	3,277	2.9%
o Overtime	0	500	0	500	0	0.0%
Equipment	98,597	37,775	39,342	144,800	107,025	283.3%
Contractual	195,453	198,200	198,200	196,200	-2,000	-1.0%
Supplies & Materials	33,726	35,000	30,000	30,000	-5,000	-14.3%
Software	87,208	76,469	80,000	87,650	11,181	14.6%
BOCES	81,995	59,699	59,699	62,828	3,129	5.2%
<b>Total</b>	<b>722,044</b>	<b>640,477</b>	<b>639,695</b>	<b>767,848</b>	<b>127,371</b>	<b>19.9%</b>
<b>TOTAL</b>						
<b>LIBRARY/TECHNOLOGY</b>	<b>1,051,669</b>	<b>1,002,246</b>	<b>998,382</b>	<b>1,133,906</b>	<b>131,660</b>	<b>13.1%</b>

## **GUIDANCE/HEALTH SERVICES SUMMARY**

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The elementary, middle and high school counselors in the Guidance and Counseling Department address the academic, personal/social and career development needs of all 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

In addition, counselors work with students to overcome the barriers they face in learning, help students build self-confidence, to build upon their strengths, to appreciate and celebrate individual differences and to develop healthy relationships that will contribute to academic and personal success. Counselors facilitate educational evening programs and in-school seminars related to developmental needs and college and career planning. The department is responsible for assisting students in registering for college related exams and assisting students with disabilities in acquiring accommodations for college related exams. The department is also responsible for administering advanced placement exams.

The Guidance/Health Services 2011-2012 combined budget is projected to decrease by \$22,843, or 1.3%.

The Guidance portion of the budget will increase by \$99,564, or 12.3%. This budget provides for contractual salary increases and funding necessary to support guidance services in all three of the District's school buildings. Noteworthy for 2011-2012 is the additional counselor appointed this year to serve the growing student body at the high school.

The Health Services portion of the budget is projected to decrease by \$122,407, or 13.7%. The reduction is a result of the elimination of one psychologist position and one practical nurse position in 2011-2012.

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

[http://www.blindbrook.org/district\\_info/district\\_information/pupil\\_services/guidance\\_counseling.shtml](http://www.blindbrook.org/district_info/district_information/pupil_services/guidance_counseling.shtml)

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: K-12 Guidance & Health Services

<b><u>K-12 GUIDANCE</u></b> <b>2810</b>	<b>2009-2010</b> <b>Actual</b>	<b>2010-2011</b> <b>Budget</b>	<b>2010-2011</b> <b>Anticipated</b>	<b>2011-2012</b> <b>Proposed</b>	<b>Budget-</b> <b>to-</b> <b>Budget</b> <b>+/-</b>	<b>%</b> <b>Difference</b>
Salary						
o Professional	148,400	154,336	154,336	163,509	9,173	5.9%
o Certified	543,057	589,522	659,500	679,271	89,749	15.2%
o Non-Certified	53,100	55,335	55,000	57,277	1,942	3.5%
Equipment	399	1,000	500	900	-100	-10.0%
Contractual	533	6,000	4,000	4,800	-1,200	-20.0%
Supplies & Materials	2,024	2,500	2,000	2,500	0	0.0%
Textbooks	991	2,500	2,000	2,500	0	0.0%
<b>Total</b>	<b>748,504</b>	<b>811,193</b>	<b>877,336</b>	<b>910,757</b>	<b>99,564</b>	<b>12.3%</b>
<b><u>HEALTH SERVICES</u></b> <b>2815/2820/2825</b>						
Salary						
o Non-Certified	288,656	296,067	295,000	272,155	-23,912	-8.1%
o Overtime	8,153	15,000	10,000	10,000	-5,000	-33.3%
Equipment						
-BMPRSS	0	300	0	300	0	0.0%
-BBMS/HS	125	300	0	300	0	0.0%
Contractual Services						
-Regular Students	12,870	15,000	15,000	15,000	0	0.0%
-Private/Parochial	49,307	47,500	50,000	50,000	2,500	5.3%
-Sub Services	11,417	10,000	9,000	7,500	-2,500	-25.0%
Diagnostic Screening	0	1,500	500	1,000	-500	-33.3%
Supplies & Materials						
-BMPRSS	8,212	3,000	4,000	3,000	0	0.0%
-BBMS/HS	2,914	2,999	2,500	3,300	301	10.0%
School Psychologists	446,272	499,171	485,000	405,875	-93,296	-18.7%
Social Worker	0	0	0	0	0	0.0%
<b>Total</b>	<b>827,925</b>	<b>890,837</b>	<b>871,000</b>	<b>768,430</b>	<b>-122,407</b>	<b>-13.7%</b>
<b>TOTAL</b> <b>GUIDANCE/HEALTH</b>	<b>1,576,430</b>	<b>1,702,030</b>	<b>1,748,336</b>	<b>1,679,187</b>	<b>-22,843</b>	<b>-1.3%</b>

## **INTERSCHOLASTIC ATHLETICS AND Co-CURRICULAR SUMMARY**

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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.

During the 2010-2011 school year, the Blind Brook interscholastic athletic program budget supports the participation of 814 student athletes playing on 45 different teams in 17 sports. The number participants are expected to be at least as high in the 2011-2012 school year.

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The Co-curricular Activities budget for 2011-2012 is experiencing an increase of \$5,932, or 2.5%. The increase is a result of additional spending for chaperones.

The Interscholastic Athletics budget for 2011-2012 is projected to decrease by \$10,319, or 2.3%. Under the proposed budget we will be able to maintain all existing programs and bring back partial funding for the Blind Brook students playing on the merged ice hockey team (\$750 per player, up to 15 players). The proposed funding will allow the District to field all teams presently existing at the J.V. and Varsity levels.

Obtain more information about the interscholastic athletics program at:

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

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Interscholastic Athletics/Co-Curricular Activities

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/(-)	% Difference
<b><u>CO-CURRICULAR ACTIVITIES</u></b>						
<b>2850</b>						
Salary						
o Advisor Stipends	129,469	147,093	145,000	148,757	1,664	1.1%
o Chaperone Pay	51,978	35,000	50,000	50,000	15,000	42.9%
Contractual						
o PRSS	4,091	3,500	3,000	3,500	0	0.0%
o BBMS	3,863	3,500	3,000	3,500	0	0.0%
o BBHS	24,345	40,000	30,000	30,000	-10,000	-25.0%
Supplies & Materials						
o PRSS	464	500	500	500	0	0.0%
o BBMS	1,901	1,000	1,000	1,000	0	0.0%
o BBHS	136	2,232	1,850	1,500	-732	-32.8%
<b>Total</b>	<b>216,247</b>	<b>232,825</b>	<b>234,350</b>	<b>238,757</b>	<b>5,932</b>	<b>2.5%</b>
<b><u>INTERSCHOLASTIC ATHLETICS</u></b>						
<b>2855</b>						
Salary						
o Coach Stipends	267,975	275,627	266,580	272,727	-2,900	-1.1%
o Chaperone Pay	18,208	22,500	20,000	20,000	-2,500	-11.1%
Equipment	8,207	8,730	8,000	4,290	-4,440	-50.9%
Equipment-Reconditioning	18,815	20,600	20,000	21,300	700	3.4%
Contractual	15,231	12,200	12,000	10,800	-1,400	-11.5%
Contractual (Mergers)	34,855	5,000	5,000	16,250	11,250	225.0%
Dues	7,475	11,200	10,000	9,570	-1,630	-14.6%
Uniforms	18,746	18,530	18,000	13,000	-5,530	-29.8%
Staff Development	1,832	4,116	4,000	1,850	-2,266	-55.1%
Supplies & Materials	22,810	23,100	23,000	21,800	-1,300	-5.6%
BOCES Section I	6,409	9,302	5,295	6,680	-2,622	-28.2%
BOCES Athletic Services	10,181	12,000	12,148	11,819	-181	-1.5%
BOCES Officials	39,764	34,000	38,591	36,500	2,500	7.4%
<b>Total</b>	<b>470,507</b>	<b>456,905</b>	<b>442,614</b>	<b>446,586</b>	<b>-10,319</b>	<b>-2.3%</b>
<b>TOTAL CO-CURRICULAR &amp; ATHLETICS</b>	<b>686,754</b>	<b>689,730</b>	<b>676,964</b>	<b>685,343</b>	<b>-4,387</b>	<b>-0.6%</b>

## PER PUPIL COST SUMMARY

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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 \$34 per pupil for a total reduction of \$30,483. At the MS, per pupil costs will be reduced by \$47 per pupil for a total reduction of \$12,673. At the HS, per pupil costs will drop by \$41 per pupil for a total reduction of \$10,694. In all three buildings, spending cuts aggregate to \$53,850 in 2011-2012 reflecting a third consecutive year of building-level budget austerity.

### 2011-2012 PER PUPIL EXPENDITURES

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

	<u>2010-11</u>	<u>2011-12</u>	<u>% Diff</u>
Grades K-5	\$371	\$337	-9.2%
Grades 6-8	\$338	\$291	-13.9%
Grades 9-12	\$468	\$427	-8.8%

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## BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2011-2012 ADOPTED BUDGET

### COSTS PER PUPIL FOR 2005-2006 to 2011-2012

#### BMP RIDGE STREET SCHOOL Grades K-5

	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<b><u>11-12</u></b>
Grand Total	252,736	344,912	306,730	397,380	339,922	274,970	<b>244,487</b>
Enrollment	744	766	796	829	761	741	<b>726</b>
Cost per Pupil	340	441	385	479	447	371	<b>337</b>
	9.9%	29.8%	-12.6%	24.4%	-6.8%	-16.9%	<b>-9.2%</b>

#### BLIND BROOK HS Grades 9-12

	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<b><u>11-12</u></b>
Grand Total	342,471	360,745	397,277	365,874	255,233	194,351	<b>183,657</b>
Enrollment	367	387	390	392	407	415	<b>430</b>
Cost per Pupil	933	932	1019	933	627	468	<b>427</b>
	0.0%	-0.1%	9.2%	0.1%	-38.4%	-25.3%	<b>-8.8%</b>

#### BLIND BROOK MS Grades 6-8

	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<b><u>11-12</u></b>
Grand Total	179,901	171,932	235,589	249,140	189,532	130,950	<b>118,277</b>
Enrollment	310	317	346	344	383	387	<b>406</b>
Cost per Pupil	580	542	681	724	495	338	<b>291</b>
	4.2%	-6.5%	25.5%	6.4%	-31.7%	-31.6%	<b>-13.9%</b>

## **PUPIL TRANSPORTATION SUMMARY**

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The Blind Brook-Rye Union Free School District provides pupil transportation for all resident children who legally attend public, private or parochial schools that are between 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 5<sup>th</sup> 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.

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The Pupil Transportation budget for 2011-2012 is projected to increase by 936, or 0.1% overall. This small 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 \$689,544 for contract and BOCES transportation services provided for about 98 students attending 34 different private, parochial and special education schools located outside of the District. The District expects to transport 1,072 eligible students to in-district schools in 2011-2012 at a cost estimated to be \$468,334. The \$437 per pupil in-district transportation cost is far more efficient than the \$7,036 per pupil cost to transport the 98 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 public bid for contract services of these 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 2011-2012 is to achieve even higher levels of economy.

It is noteworthy that final bus debt service payments were made in 2010-2011 therefore all school buses are now 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](http://www.blindbrook.org/district_info/district_information/facilities_services/Transportation.html)

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

**EXPENDITURES: Pupil Transportation**

	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Anticipated</b>	<b>2011-2012 Proposed</b>	<b>Budget- to- Budget +/-</b>	<b>% Difference</b>
<b><u>IN-DISTRICT SERVICES:</u></b>						
<b>5510</b>						
Salary						
o Bus Drivers	311,329	333,155	300,000	304,786	-28,869	-8.7%
o Bus Drivers Overtime	32,498	40,000	32,500	35,000	-5,000	-12.5%
Equipment	371	1,000	0	500	-500	-50.0%
Contractual	22,413	26,150	27,500	25,000	-5,650	-21.6%
Supplies & Materials	323	500	0	0	-500	-100.0%
Fuel	32,214	32,000	35,000	40,000	8,000	25.0%
BOCES - Bus Repairs	47,195	45,000	50,000	50,000	5,000	11.1%
Garage Building	17,785	16,199	13,500	18,048	1,849	11.4%
<b>Total</b>	<b>464,128</b>	<b>494,004</b>	<b>458,500</b>	<b>468,334</b>	<b>-25,670</b>	<b>-5.2%</b>
<b><u>OUT-OF-DISTRICT SERVICES:</u></b>						
<b>5540</b>						
Contractor Transportation	376,924	432,012	390,000	462,800	30,738	7.1%
Contractual - Sports Trips	26,891	42,500	35,000	37,500	-5,000	-11.8%
Public Transportation	0	0	0	0	0	0.0%
BOCES Transportation	198,998	225,926	215,000	226,744	818	0.4%
<b>Total</b>	<b>602,813</b>	<b>700,438</b>	<b>640,000</b>	<b>727,044</b>	<b>26,606</b>	<b>3.8%</b>
<b>TOTAL TRANSPORTATION</b>	<b>1,066,941</b>	<b>1,194,441</b>	<b>1,098,500</b>	<b>1,195,377</b>	<b>936</b>	<b>0.1%</b>

## **BOCES SERVICES SUMMARY**

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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."***

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The Blind Brook-Rye Union Free School District's use of Southern Westchester BOCES services represents about 3.1% of its total 2011-2012 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 more reasonable cost than it could if it provided the services themselves.

At this time it is projected that the District will subscribe to about \$1.25 million in BOCES services during the 2011-2012 school year. This represents a slightly higher level of spending than was budgeted in 2010-2011.

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Noteworthy is the fact that the District's 2011-2012 BOCES aid estimate provided by the NY State Education Department per the 2011-2012 Governor's Budget indicates the District will receive about the same level of BOCES aid than what the District expects to receive in 2010-2011.

More information about BOCES services can be obtained at:

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

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

**EXPENDITURES: BOCES SERVICES**

<b>CoSer</b>	<b>Program</b>	<b>Code</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Anticipated</b>	<b>2011-2012 Proposed</b>	<b>Budget-to- Budget</b>	<b>% Difference</b>
001	Administration	1981	87,459	91,736	91,736	92,485	749	0.8%
002	Capital (Rental)	1981	47,653	47,057	47,653	44,986	(2,071)	-4.4%
102	Basic Occ Ed	2250	24,198	-	30,544	32,071	32,071	100%
219	CD-Rockland	2250	90,809	96,600	92,000	96,600	-	0.0%
235	TSP/Regents/DD	2250	157,577	131,190	196,271	206,085	74,895	57.1%
387	Guidance Services PNWB	2110	19,388	-	5,592	5,872	5,872	100.0%
444	Virtual HS	2110	1,500	-	-	-	-	0.0%
483	Environmental Ed	2110	16,530	21,000	18,500	19,425	(1,575)	-7.5%
483	Environmental Ed Admin	2110	2,480	5,775	3,500	3,675	(2,100)	-36.4%
486	Walkabout Program	2110	10,076	-	24,352	25,570	25,570	100.0%
503	Supt Development Program	2070	4,250	-	-	-	-	0.0%
508	Destination Imagination	2110	2,092	2,625	2,500	2,625	-	0.0%
510	Educational Support Services	2630	64,099	-	-	-	-	0.0%
513	Online Database/Media	2610	20,600	11,550	16,206	21,576	10,026	86.8%
530	Comprehensive Support Svcs	2250	32,329	48,248	45,950	48,248	-	0.0%
551	Athletic Services	2855	10,181	12,000	12,148	11,819	(181)	-1.5%
551	Section 1	2855	6,409	9,302	5,295	6,680	(2,622)	-28.2%
551	Officials	2855	39,764	34,000	38,591	40,000	6,000	17.6%
554	Model Schools/Tech Lead	2630	12,578	12,578	9,078	12,578	-	0.0%
555	Excellence in Education	2110	48,336	13,125	12,500	13,125	-	0.0%
582	SCI 21 Cur Training	2070	1,850	-	-	-	-	0.0%
584	Regional Scoring - ELA	2010	6,228	17,698	16,855	17,698	-	0.0%
585	Instructional Kits	2010	6,711	13,125	12,500	13,125	-	0.0%
586	Sub Coverage	2110	1,100	-	-	-	-	0.0%
592	Teacher Center	2070	900	2,888	2,750	2,888	-	0.0%
598	X-Contract-Nassau	2110	(189)	-	-	-	-	0.0%
604	State Aid Planning	1310	3,065	3,218	2,990	3,140	(79)	-2.4%
606	Regional Certification	1430	4,100	3,700	3,500	3,885	185	5.0%
608	Recruiting P/NW BOCES	1430	17,738	40,000	40,000	30,000	(10,000)	-25.0%
611	Financial Mgmt & Student Svcs	2630	81,004	118,881	151,629	118,881	-	0.0%
611	Finance Manager	1310	33,274	33,384	35,384	35,000	3,769	11.3%
621	Special Ed Trans	5540	198,998	225,926	215,000	226,744	818	0.4%
634	School Bus Maintenance	5510	47,195	45,000	47,500	50,000	5,000	11.1%
648	Fingerprinting	1430	475	-	500	500	500	100.0%
651	Coop Negotiation	1430	2,535	2,523	2,523	2,523	0	0.0%
660	GASB45-Capital BOCES	1310	-	6,615	6,615	6,615	0	0.0%
681	BOE Policy Manual Erie 1	1010	5,600	5,880	5,600	4,100	(1,780)	-30.3%
682	Demo-WOBOCES	1010	7,150	-	-	-	(6,000)	-100.0%
842	Summer School Tuition	F-Fund	18,544	5,250	18,544	19,471	14,221	270.9%
845	Summer School Trans	F-Fund	21,254	22,317	23,395	30,088	7,771	34.8%
<b>Total Expenditures</b>			<b>1,155,840</b>	<b>1,049,806</b>	<b>1,237,701</b>	<b>1,248,075</b>	<b>198,269</b>	<b>18.9%</b>
<b>BOCES Aid on Expenditures</b>			<b>162,986</b>	<b>152,177</b>	<b>130,862</b>	<b>149,712</b>	<b>(2,465)</b>	<b>-1.6%</b>

**CAPITAL BUDGET SECTION**

## **OPERATIONS & MAINTENANCE SUMMARY**

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The District anticipates steep increases in its electrical and natural gas costs as a result of current energy market conditions. These rising costs are expected to be passed on to the District by PASNY and Con Edison next year. Consequently, we budgeted for these accordingly in 2011-2012.

Programmed staff reductions including 4.0 FTE positions result in the lower custodial salaries line (by \$160K). Other line item reductions total \$117K on the maintenance side of this budget. Overall, the Operations & Maintenance budget for 2011-2012 is projected to decrease by a \$196,220, or 7.5%.

Long-range maintenance projects slated for 2011-2012 include replacing doors at the HS, replacing an underground storage tank at the HS Garage, replacement of the HS commons lockers, replacement of the PRSS public address system and all classroom clocks, landscaping at PRSS and the MS/HS, painting corridors and classrooms where necessary, and doing several other smaller maintenance projects.

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The total District facilities square footage is currently at 261,130. Custodial personnel productivity will be 14,507 square feet per staff person in 2011-2012. The total annual O&M cost per square foot is anticipated to be \$9.33 down from \$10.08 per square foot in 2010-2011 (largely a result of reduced maintenance cost estimates and reductions in staff).

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

**EXPENDITURES: Plant Operations and Maintenance**

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget to Budget +/(-)	% Difference
<b><u>PLANT OPERATIONS</u></b>						
<b>1620</b>						
Telephone Service	94,985	105,163	98,000	97,000	-8,163	-7.8%
Energy Service	175,840	230,385	238,089	261,898	31,513	13.7%
Water Service	18,239	26,700	25,820	28,402	1,702	6.4%
Electrical Service	380,000	387,039	415,217	453,219	61,373	17.1%
Copier Service	83,721	100,059	89,927	89,927	-10,132	-10.1%
<b>Total</b>	<b>752,785</b>	<b>849,346</b>	<b>867,053</b>	<b>930,446</b>	<b>81,100</b>	<b>9.5%</b>
<b><u>PLANT MAINTENANCE</u></b>						
<b>1621</b>						
Salaries:						
o Custodial	819,891	861,747	770,081	701,699	-160,048	-18.6%
o Overtime	45,732	60,000	55,000	55,000	-5,000	-8.3%
o Night Cleaners	227,455	257,558	230,000	233,024	-24,534	-9.5%
Equipment	11,357	50,000	45,000	12,500	-37,500	-75.0%
Ordinary Maintenance	59,461	84,500	84,500	58,500	-26,000	-30.8%
Service Agreements	148,210	166,800	160,000	154,192	-12,608	-7.6%
Long Range Maintenance	210,047	154,830	150,000	161,200	6,370	4.1%
Uniforms	3,096	3,500	3,200	3,500	0	0.0%
Supplies & Materials	118,247	143,000	138,000	125,000	-18,000	-12.6%
<b>Total</b>	<b>1,643,496</b>	<b>1,781,935</b>	<b>1,635,781</b>	<b>1,504,615</b>	<b>-277,320</b>	<b>-15.6%</b>
<b>TOTAL O &amp; M</b>	<b>2,396,281</b>	<b>2,631,281</b>	<b>2,502,834</b>	<b>2,435,061</b>	<b>-196,220</b>	<b>-7.5%</b>

## **DEBT SERVICE, BUDGET CONTINGENCY AND TAX CERT RESERVE SUMMARY**

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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 2011-2012 is construction debt service of \$2,561,584 and instructional technology debt service of \$68,496 for total debt payments of \$2,630,080. Noteworthy is the budget-to-budget decrease in debt service of \$175,170, or 6.2% over 2010-2011 payments. No TAN expenses are anticipated in this budget year.

The District's construction bond debt service schedule for years 2011-2012 through 2025-2026 is provided below. The figures reflect revisions brought about by bond refinancing completed in March 2011 that will save the District \$946,648 in debt service payments over the 10-year period ending 6/30/21.

<b>CONSTRUCTION BOND DEBT SERVICE SCHEDULE</b>
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SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST
2011-2012	\$1,650,000	\$911,584	\$2,561,584
2012-2013	\$1,610,000	\$898,863	\$2,508,863
2013-2014	\$1,630,000	\$840,550	\$2,470,550
2014-2015	\$1,645,000	\$781,156	\$2,426,156
2015-2016	\$1,675,000	\$712,575	\$2,387,575
2016-2017	\$1,730,000	\$642,600	\$2,372,600
2017-2018	\$1,755,000	\$570,431	\$2,325,431
2018-2019	\$1,780,000	\$497,069	\$2,277,069
2019-2020	\$1,825,000	\$414,350	\$2,239,350
2020-2021 *	\$1,865,000	\$329,719	\$2,194,719
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
<b>Totals</b>	<b>\$23,155,000</b>	<b>\$7,294,123</b>	<b>\$30,449,122</b>

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

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

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This budget provides no funding for tax refunds or any separately classified contingency funds in the new school year.

# BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

## 2011-2012 ADOPTED BUDGET

### EXPENDITURES: Debt Service/Contingency

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget- to- Budget +/( -)	% Difference
<b><u>DEBT SERVICE</u></b>						
<b>9711</b>						
Construction Bonds:						
Principal Payments	1,535,000	1,565,000	1,565,000	1,650,000	85,000	5.4%
Interest Payments	1,188,981	1,120,919	1,120,919	911,584	-209,335	-18.7%
Bus Payments:						
Principal Payments	50,055	16,676	16,676	0	-16,676	-100.0%
Interest Payments	2,890	803	803	0	-803	-100.0%
Instructional Technology:						
Principal Payments	89,522	93,411	93,411	64,113	-29,298	-31.4%
Interest Payments	12,328	8,441	8,441	4,383	-4,058	-48.1%
TAN Interest Payments	0	0	0	0	0	0.0%
<b>TOTAL DEBT SERVICE</b>	<b>2,878,776</b>	<b>2,805,250</b>	<b>2,805,250</b>	<b>2,630,080</b>	<b>-175,170</b>	<b>-6.2%</b>
Contingency	300,000	300,000	300,000	0	-300,000	-100.0%
<b>TOTAL CONTINGENCY</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>-300,000</b>	<b>-100.0%</b>

## **COMMUNITY SERVICES & CENSUS**

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This budget supports the District-wide community services program in which \$1,000 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](http://www.blindbrook.org/site3.26.08/community/community_service/index.shtml)

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The decrease projected for this area in the 2011-2012 school year is a result of removing any extra funding deemed unnecessary.

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

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**EXPENDITURES: Community Services & Census**

	2009-2010 Actual	2010-2011 Budget	2010-2011 Anticipated	2011-2012 Proposed	Budget to Budget +/-	% Difference
<b><u>CIVIC ACTIVITIES</u></b>						
<b>8060</b>						
Community Svc - Salaries	0	0	0	0	0	0.0%
Community Svc - Contractual	0	2,000	1,000	1,000	-1,000	-50.0%
<b><u>CENSUS</u></b>						
<b>8070</b>						
BOCES Cross Contract	0	0	0	0	0	0.0%
<b>TOTAL COMMUNITY SERVICES &amp; CENSUS</b>	<b>0</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-1,000</b>	<b>-50.0%</b>

## **INTER-FUND TRANSFERS**

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Included in the 2011-2012 budget is \$33,279 for one interfund transfer.

There is only one transfer of \$33,279 to the special aid fund providing a 20% offset to summer school special education expenditures anticipated in July and August of 2011. The remaining 80% of funding is provided by the State Education Department.

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**  
**2011-2012 ADOPTED BUDGET**

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**EXPENDITURES: Inter-fund Transfers**

	2008-2009 Actual	2009-2010 Budget	2009-2010 Anticipated	2010-2011 Proposed	Budget-to- Budget +/-	% Difference
<b><u>INTERFUND TRANSFERS</u></b>						
<b>9950</b>						
Transfer to Special Aid Fund	24,950	34,081	30,000	33,279	-802	-2.4%
Transfer to Repair Reserve	0	0	0	0	0	0.0%
Transfer to Capital Fund	219,774	0	0	0	0	0.0%
<b>TOTAL</b>						
<b>INTERFUND TRANSFERS</b>	<b>244,724</b>	<b>34,081</b>	<b>30,000</b>	<b>33,279</b>	<b>-802</b>	<b>-2.4%</b>

## **DISTRICT INSURANCE SUMMARY**

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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.

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The total cost for coverage under the District's property/liability insurance, workers' compensation insurance, and student accident insurance policies is estimated to be \$312,069 or 2.3% more in 2011-2012 than last year. Our 2011-2012 workers' compensation insurance rates have been reported and will decrease by 2.0%, to \$122,027. Our combined property, liability, and student accident insurance premiums will increase to \$189,975 or 5.1% per NYSIR projections as of 4/1/11. Hence, the overall cost of District insurance will increase only slightly for next year.

**BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**

**2011-2012 ADOPTED BUDGET**

**EXPENDITURES: INSURANCE**

	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Anticipated</b>	<b>2011-2012 Proposed</b>	<b>Budget- to- Budget +/-</b>	<b>% Difference</b>
<b>DISTRICT INSURANCE</b>						
Commercial Auto & Bus	10,403	10,288	10,403	10,802	514	5.0%
Commercial Ins. Package	118,920	121,990	118,920	125,476	3,486	2.9%
\$15 Million Umbrella	21,532	21,668	21,532	22,751	1,083	5.0%
School Board Legal Liability	9,478	10,451	9,478	10,974	523	5.0%
Workers' Compensation	115,658	124,475	115,658	122,027	-2,448	-2.0%
Student Accident	12,883	13,656	12,883	17,438	3,782	27.7%
MV Enforcement Fee	170	170	170	0	-170	-100.0%
Crime & Bond	2,302	2,440	2,413	2,600	94	3.8%
<b>TOTAL INSURANCE COSTS</b>	<b>291,346</b>	<b>305,138</b>	<b>291,457</b>	<b>312,069</b>	<b>6,931</b>	<b>2.3%</b>

## APPENDICES

### **Appendix Number:**

1. 2011-2012 Property Tax Report Card
2. 2011-2012 Administrative Compensation Information
3. 2011-2012 School District Budget Notice
4. 2011-2012 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

**Important Note: Changes in GAAP reporting requirements for fund balances affect NYS school district financial statements for periods ending June 30, 2011. Data elements for the Property Tax Report Card have been renamed and redefined in accordance with these changes.**  
Please see <http://www.p12.nysed.gov/mgtser/districtbudgetdata.html> for additional guidance.

Form Due - April 23, 2011

School District Contact Person:   
School District Telephone Number:

	Budgeted 2010-11 (A)	Budgeted 2011-12 (B)	Percent Change (C)
Total Spending	<input type="text" value="39,310,694"/>	<input type="text" value="39,587,509"/>	<input type="text" value="0.70"/> %
Total School Tax Levy	<input type="text" value="33,461,744"/>	<input type="text" value="33,696,968"/>	<input type="text" value="0.70"/> %
Public School Enrollment	<input type="text" value="1,568"/>	<input type="text" value="1,533"/>	<input type="text" value="-1.02"/> %
Consumer Price Index			<input type="text" value="1.6"/> %

	Actual 2010-11 (D)	Estimated 2011-12 (E)
Adjusted Restricted Fund Balance	<input type="text" value="1,581,279"/>	<input type="text" value="1,565,665"/>
Assigned Appropriated Fund Balance	<input type="text" value="1,625,000"/>	<input type="text" value="1,500,000"/>
Adjusted Unrestricted Fund Balance	<input type="text" value="1,548,441"/>	<input type="text" value="1,553,820"/>
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	<input type="text" value="3.94"/> %	<input type="text" value="3.93"/> %

**Submittal Form for Estimated Salaries in the Budget for the 2011-2012 School Year  
 (Form Due - May 9, 2011)  
 Sections 1608 and 1716 of the Education Law  
 (Please read the instructions and definitions before completing this form.)**

Title	Salary	Employee Benefits	Other Remuneration
SUPERINTENDENT OF SCHOOLS	250,920	57,111	2,400

1.

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

ASSISTANT SUPERINTENDENT FOR FINANCE	215,000	52,298	5,000
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2.

**Other Supervisory and Administrative Employees Scheduled to Receive \$120,000 or More in Salary**

3.	DIRECTOR PPS	160,160
4.	DIRECTOR OF TECHNOLOGY	128,735
5.	DIRECTOR OF GUIDANCE	163,509
6.	DIRECTOR OF HEALTH/PHYS ED & ATHLETICS	161,851
7.	HS PRINCIPAL	176,800
8.	MS PRINCIPAL	155,000
9.	ES PRINCIPAL	143,312
10.	ES ASSISTANT PRINCIPAL	126,544

**SCHOOL DISTRICT BUDGET NOTICE**

<b>Overall Budget Proposal</b>	<b>Budget Adopted for the 2010-2011 School Year</b>	<b>Budget Proposed for the 2011-2012 School Year</b>	<b>Contingency Budget for the 2011-2012 School Year*</b>
Total budget amount	\$39,310,694	\$39,587,509	\$39,537,794
Increase/decrease for the 2011-2012 school year		\$276,815	-\$49,715
Percent increase (decrease) in each proposed budget		0.70%	0.58%
Change in the consumer price index		1.92%	
Resulting est. property tax levy for the 2011-2012 school year		\$33,696,968	\$33,647,253
<b>Administrative Component</b>	\$3,427,911	\$3,385,892	\$3,380,481
<b>Program Component</b>	\$29,572,751	\$30,090,045	\$30,072,446
<b>Capital Component</b>	\$6,310,032	\$6,111,572	\$6,084,866

\*The contingent budget is 0.58% more than the 2010-2011 budget and represents a \$49,715 decrease from the proposed 2011-2012 budget. The district would minimally have to reduce equipment expenditures (\$49,715) 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.

**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).

	<b>Budget Proposed for the 2011-2012 School Year</b>
Basic STAR tax savings	\$1,393

The annual budget vote for the fiscal year 2011-2012 by the qualified voters of the Blind Brook-Rye Union Free School District, Westchester County, New York, will be held at the Bruno M. Ponterio Ridge Street School in said district on Tuesday, May 17, 2011 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

**2010-11 Adopted Budget** **\$39,310,694**

**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 2,685,919
- Non-recurring expense(s)

**Adjusted base year adopted budget** **\$36,624,775**

**2011-2012 Contingency Budget**

2010-2011 adjusted base year x CPI\* x 120% (0.0%) **\$37,327,971**

**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 2,561,584
- Budget expenditures attributable to projected increases in public school enrollment (7 pupils) -

**Proposed Budget vs. Contingent Budget - SED** **\$39,587,509** **\$39,889,555**

**Required Cuts by SED Formula** **(302,046)**

Non-contingency items, e.g.

- Student supplies -
- Community use of buildings and grounds -
- Certain equipment 49,715

<b>Proposed Budget vs. Contingent Budget - FINAL</b>	<b>\$39,587,509</b>	<b>\$39,537,794</b>
<b>Required Cuts as a Result of Board Action - Contingency Budget</b>		<b>-49,715</b>





## **GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS**

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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**

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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**

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### **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.

### **FUND BALANCE:**

Reserved (restricted) fund balance is the portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for Repairs, Reserve for Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements. Unreserved (unrestricted) fund balance is the residual amount of fund balance after all reserves have been taken into account. Unreserved fund balance consists of appropriated (assigned) fund balance and unappropriated (unrestricted) fund balance. Appropriated (assigned) fund balance is the portion of unreserved fund balance that has been used to reduce taxes in the subsequent fiscal year. Unappropriated (unrestricted) fund balance is limited by Real Property Tax Law Section 1318 to an amount not to exceed 4% of the new year's budget.

### **FUNDAMENTAL OPERATING BUDGET (FOB):**

The total amount of money required to pay for current-year programs, staffing, and services at next year's prices — i.e., what the next year's budget would be if the current year's budget were simply "rolled over".

### **HOMESTEAD:**

Refers to residential properties.

### **NON-HOMESTEAD:**

Refers to commercial properties.

### **REVENUE:**

Sources of income financing the operation of the school district generally grouped as tax or non-tax revenues.

### **SALARIES:**

The total amount paid to an individual, before deductions, for services rendered while on the payroll of the district. Normally salaries are set by provisions contained in a collective bargaining agreement.

### **SMALL CLAIMS ASSESSMENT REVIEW (SCAR):**

Small Claims Assessment Review is the legal process by which a residential property owner can challenge the real estate tax assessment on their property in attempt to reduce the property's assessment and real estate taxes.

### **SCHOOL TAX RELIEF PROGRAM (STAR):**

STAR 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.

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### **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

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- 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**

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

<https://www.nystart.gov/publicweb-rc/2010/8b/AOR-2010-661905020000.pdf>

<http://www.p12.nysed.gov/irs/reportcard/2011/supplemental/661905020000.pdf>