



2023-2024 BUDGET

FREQUENTLY ASKED QUESTIONS

June 2023



2023-2024 BUDGET FAQs

1. Why did the budget and tax levy increase so much this year?
2. Why is Blind Brook different than other Westchester districts whose tax levy did not exceed the cap?
3. What's the difference between this budget and the budget that failed to pass on May 16th?
4. What happens if this budget fails again?
5. If fixed costs go up every year, but tax increases are capped, should we expect the District to exceed the cap every year going forward?
6. If this is the first time the District has ever proposed exceeding the cap, why have my property taxes gone up so much the last few years?
7. Are we over the tax cap because the BMPRSS construction project cost more than projected?
8. Why are special education and pupil services such a big expense?
9. Hasn't the student population gotten smaller? Why aren't we cutting staff?
10. Busing students is so expensive. Can we eliminate it, or scale it back?
11. Does this budget include money to fix the HS sports fields and track?



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1. Why did the budget and tax levy increase so much this year?

- Three key factors drove large increases:
 - **Inflation**
 - Like any homeowner, big increases in utilities, fuel costs and prices for goods and services hit our budget too.
 - NYS law caps the annual inflation levy, the “growth factor,” by 2%
 - Headline [CPI inflation](#) has been as high as 9.1% and averaged 8.02% in 2022, creating a gap.
 - **Large increases in health care expenses**
 - Health insurance cost increases **alone** were higher than the amount the tax levy could grow under the cap.
 - **Increase in mental health and special education expenses**
- The above factors also impacted **this** school year’s budget, which reduced surplus funds available to roll over into 2023-2024. Without this surplus, we had to increase the tax levy to make up the difference.



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2. Why is Blind Brook different than other Westchester districts whose tax levy did not exceed the cap?

- Blind Brook is one of the smallest school districts in Westchester, but we are dedicated to providing **exceptional** educational and extracurricular experiences for our students, on par with or better than our larger peer schools. That comes at a cost.
- Blind Brook has historically utilized **every dollar budgeted**-- including large annual rollovers from its general fund -- versus building savings for a rainy day.
- In 2021, the Board approved a **0%** tax levy increase. We acknowledged that this could stretch future caps, but we thought it important to hold down taxes as much as possible given the economic uncertainty at the time.
- The addition of Dr. Curtin, our stellar Assistant Superintendent of Curriculum, Assessment and Instruction, has unlocked delayed and necessary improvements to our curriculum that parents and past boards have long demanded.
- As a high-income district, state aid makes up a small percentage of our annual revenues. Commercial tax revenues continue to decline year-to-year. As a result, taxes levied on homeowners represent a larger share of the District's revenues.



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3. What's the difference between the June 20th budget and the budget that voters did not approve on May 16th?

- Since the May 16th vote, the budget has been reduced by nearly **\$700,000**, and the tax levy has been reduced by nearly **\$1 million**. Steps included:
 - Eliminated non-essential items (furniture, textbook upgrades, musical instruments)
 - Eliminated conferences and consultants for professional development
 - Removed additional secretarial support
 - Increased use of debt reserves by \$270,000
 - Restructured \$100,000 in contributions to employee welfare fund
 - Reduced legal fees and contractual services
 - Received a \$25,000 donation



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4. What happens if this budget fails again?

- The District would be required by law to adopt a contingency budget with no increase to the tax levy. This would require cutting \$4.3 million from the proposed budget. Possible reductions could include:
 - Personnel Cuts:
 - Teachers and Teacher Aides
 - Student Support Personnel positions
 - Extracurricular Activities:
 - Interscholastic and intramural sports
 - After school clubs and activities
 - Instructional Supplies, Equipment & Furniture: Required to be removed unless critical to student health and safety
 - Use of Facilities: Facility usage for any non-district events would be severely restricted unless it can be shown there would be relatively no cost to the District.



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5. If fixed costs go up every year, but tax increases are capped, should we expect the District to exceed the cap every year going forward?
- **NO**. Exceeding the cap in 2023-2024 resets the baseline for future years, which should allow future spending increases to return to tax-cap compliant levels.
 - One-time expenditures this year will create room to save money in the future, including funding the new reserves voters approved on May 16th. This will insulate future budgets against unforeseen expenses and cost hikes.
 - Inflation appears to have peaked and is slowly returning towards the Fed's 2% target historical levels.
 - In the 2026-2027 school year, debt from a 2006 bond expires. This will save the District almost **\$1.2 million** per year. While voter-approved bond payments **do not count** towards the cap, we can re-deploy this money for other purposes.



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6. If this is the first time the District has ever proposed exceeding the cap, why have my property taxes gone up so much the last few years?

- While growing budgets are the primary driver of property tax increases, two factors outside of the District's control also directly impact your property taxes:
 - **Home assessed values have skyrocketed**. 5-6 years ago, an average Blind Brook homeowner's assessment was \$868,000. Today, that number is over \$996,000.
 - **Rye Brook's shrinking commercial base** (Rye Ridge Plaza is not within our District) hurts homeowners:
 - In 2018-2019, homeowners covered **79%** of the tax levy. That proportion has steadily increased since then. In 2023-2024, that number is now projected to be **over 87%**.
 - That 8% increase over time has shifted **\$3.7 million** to homeowners under this year's budget. For comparison, the entire tax levy increase in 2023-2024 is \$3.9 million.



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7. Are we over the tax cap because the construction project cost more than projected?

- NO. The construction bonds – which voters approved by overwhelming margins – are excluded from tax cap calculations.
- The District will of course have to pay back the money borrowed to fund the project. But debt payments on the supplemental bond, approved last year by over 80% of voters, represent less than 0.7% of the 2023-2024 budget.
- The District has filed a demand for mediation against our principal contractors, architect and initial construction managers in order to recover the additional costs of the construction due to various breaches of contract.
- If a resolution can not be reached through mediation, the Board has authorized filing litigation against all three entities.



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8. Why are special education and pupil services such a big expense?

- Under NYS law, schools must provide students with disabilities with a “**free appropriate public education**”, which includes all related and necessary special services.
- New referrals for services have nearly doubled in recent years, and **over 20%** of Blind Brook students receive services or accommodations via an IEP or 504 plan.
- As a small school, we can't provide all students in-district services, and a substantial number of resident students attend specialized schools. While the District may be legally required to provide these services plus transportation, they create **considerable expense** each year.
- Since the pandemic, we have substantially increased mental health programs and services and staff training. Additional social workers have been critical additions to all of our schools.
- Overall costs alone in 2022-2023 were budgeted at **\$7 million**. That number will increase to nearly **\$8 million** in 2023-2024. Given that these often involve confidential student matters, we are limited by law as to what information we can share about many of these expenses.



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9. Hasn't the student population gotten smaller? Why aren't we cutting staff?

- The projected student population in 2023-2024 is **1,326**. While this is lower than historical peaks, enrollment at BMP Ridge Street School is projected to **increase** next year. This requires hiring an additional teacher to maintain historic student:teacher ratios.
- As noted in question #8, the majority of personnel increases relate to special education services and accommodations. Many students receive 1:1 teacher aides as part of **legally-mandated services**.
- Small declines in the middle and high school population do not proportionally decrease the number of teachers needed:
 - Middle school teachers teach specialized subjects across grade levels, so reductions aren't practical unless the student population drops dramatically.
 - Eliminating high school teachers who teach multiple classes would negatively impact the quality and breadth of the subjects offered to our students as they prepare for college.
 - Differentiated instruction to meet the needs of advanced learners is a key District priority, and we have increased our offerings of honors and AP classes.

10. Busing students is so expensive. Can we eliminate it, or scale it back?

- Not as a part of this budget process. Under NYS law, we can't make any changes to existing transportation services without public hearings and a voter referendum, to be held well in advance of the next school year.
- We are also required to bus non-public school residents as well, typically well beyond Rye Brook.
- We can't even increase busing eligibility without voter approval.
- If there is a critical mass of community support to roll back busing, we can certainly pursue this during the 2023-2024 school year. When a similar measure was proposed a decade ago, it was overwhelmingly rejected by Blind Brook families.
- Voters approved creation of a busing reserve to cover future costs, including a possible NYS directive to buy expensive electric buses.
- The Board has publicly discussed commissioning a transportation study to ensure that ridership is being maximized. These studies are both costly and time consuming, but warrant further discussion.



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11. Does this budget include money to fix the HS sports fields and track?

- **NO**. While updates to our aging facilities are necessary and overdue, the Board, administration and Athletics Department could not justify adding **over \$1 million** to this year's budget.
- The Athletics Advisory Committee has recommended the formation of a standalone committee dedicated to fundraising both inside and outside of the Blind Brook community in order to make these repairs and support the safety and success of our student athletes.
- Parents interested in participating in these efforts should contact **Lynn Glantz** or **Scott Jaffee** for more information.