

Blind Brook-Rye UFSD

Rye Brook, New York



ADOPTED BUDGET 2019-2020

www.blindbrook.org

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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2019-2020 SCHOOL BUDGET MESSAGE

FROM THE BOARD OF EDUCATION AND SUPERINTENDENT OF SCHOOLS

On Tuesday, May 21st, from 7:00 AM to 9:00 PM at the Bruno M. Ponterio Ridge Street Elementary School, voters will be presented with the 2019-2020 Blind Brook-Rye School District budget adopted by the Board of Education in the amount of \$46,289,618, a 2.43% increase over the amount of the 2018-2019 budget. It is noteworthy, that for each of the eight years that the NYS Tax Levy Cap Law has been in place, at Blind Brook, the school tax levy has always been at or below the maximum allowable tax levy limit, thus an override has never been proposed. This trend will continue with the 2019-2020 Adopted Budget.

For the past two months the Superintendent of Schools and Board of Education have publicly discussed the development of a school district budget for next year. While this has been another challenging budgeting process, we are pleased to be able to include in next year's budget much needed funds to support special educational programs, to purchase new technology equipment and two new school buses, and to support two new positions. The new positions include a school social worker position at BMRSS and an instructional staff developer position in the District office.

Importantly, the Superintendent and Board of Education are pleased to announce that the adopted 2019-2020 budget meets its targeted budget goals – it maintains all core instructional programs while staying at the maximum allowable levy limit. The 2019-2020 Adopted Budget, if passed by resident voters, provides for a 2.96% tax levy increase which is precisely at the maximum allowable under the law. For 2019-2020, the Blind Brook tax levy growth factor is 1.02. This coupled with a tax base growth factor of 1.0096 has created a budget scenario wherein the 2019-2020 tax levy can increase by \$1,149,106. Consequently, in developing a final budget for next year, due diligence was applied to limit spending increases only where needed and to reduce the amount used from reserves by \$186,249. To reiterate, this budget meets the tax levy cap mandate and voter approval does not require an override on May 21st.

In summary, the Superintendent of Schools and Board believe the financial plan as set forth, will obtain desired results with the projected resources needed to implement the educational program and ensure that every student receives an excellent education. You are encouraged to study the plan and ask questions about its contents. For further information please contact the Superintendent of Schools at 937-3600x3022 or jross@blindbrook.org.

Please remember to cast your vote on Tuesday, May 21st at the BMRSS Old Gym.

BOARD OF EDUCATION

Ryan S. Goldstein, President
Ashley R. Welde, Vice-President
Jeffrey B. Diamond
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SUPERINTENDENT OF SCHOOLS

Dr. Jonathan H. Ross

EXECUTIVE SUMMARY

This document contains a budget prepared by the Superintendent of Schools and with modification, was adopted by the Board of Education on April 15, 2019. 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 21, 2019. There will be one final discussion eight days before the vote; on May 13, 2019 a public budget hearing will take place at 7:30 P.M. in the Monroe E. Haas IMC at Blind Brook Middle/High School.

In preparing the 2019-2020 budget, the School Board remains mindful of the difficult economic times facing residents of this community. Since the 2012-2013 fiscal year a property tax cap mandate now exists in New York State. The property tax cap law was enacted when Chapter 97 of the Laws of 2011 passed both the Senate and Assembly and Governor Cuomo signed it on June 24, 2011. The legislation establishes a limit on the annual growth of property taxes levied by local governments and school districts. The cap applies to all independent school districts, including Blind Brook. The tax levy cannot exceed the cap unless 60% of voters in a school district approve such an increase. If voters reject the spending plan twice, school districts must adopt a budget with the same tax levy as the prior year – a zero percent cap. It is noteworthy that for the eighth consecutive year, the 2019-2020 Adopted Budget reflects an estimated tax levy with an increase from the prior year that is at or below the maximum allowable tax levy limit.

Budget Proposition

The total dollar value of this budget is \$46,289,618 and represents an increase of 2.43% over the 2018-2019 Adopted Budget. This budget advances an instructional agenda that continues to place students first. It includes an increase of \$1,098,694 over the prior year's budget. The tax levy is projected to be \$40,021,651, slightly more than 86% of budget revenues. The non-property tax levy revenue stream of \$6,267,967 brings the budget into balance. Noteworthy is the amount appropriated from the unassigned fund balance - \$1,331,497. With the proposed revenue plan the estimated tax levy increase is 2.95609% the exact amount of Blind Brook's maximum allowable tax levy cap for the 2019-2020 school year. **This achieves the first of two primary budget goals – “keep the tax levy at or below the cap.”**

Based on an updated demographic study, the District expects enrollment to drop slightly during the next few years. The 2019-2020 Adopted Budget reflects consideration of the fact that enrollment will remain the same or decrease slightly at two of the three District's schools next school year. While it provides the necessary resources to serve all students in grades K-12, it does so with no net reductions in staff at both the K-5 and 6-12 levels. **Thus the second budget goal is achieved – “to preserve the core instructional program.”**

The 2019-2020 Adopted 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 60.4%. 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 27.8%. General support services, which include facilities and administrative costs associated with the operation of the District, represent 8.6% of the budget. Pupil transportation costs comprise the final 3.2% of the total spending plan.

EXECUTIVE SUMMARY

In New York State, K-12 public education funding typically 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 estimated to be \$3.24 million or 7% of the adopted budget with the remaining funds substantially coming from the tax levy.

In spite of rising regular and special education costs and only a modest state aid allocation, the District continues to deliver high quality services to all students. This cautionary advice is released again this year – this reality may be jeopardized with the budget challenges facing this school community in upcoming years. While this year's financial plan is now set for a public vote, the Board is mindful that limited unassigned reserves and unfunded/unknown mandates will continue to put pressure on the District's financial operations for at least the next several school years.

Impact of Budget Proposition 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 2,461 taxable parcels that yield a total district-wide full value assessment of \$2,242,458,081 as of June 2018, an increase of \$34,314,669, or 1.6% from the prior year. For the 2019-2020 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,016,798,869
# Taxable Parcels	2,379
Non-Homestead Valuation:	\$225,659,212
# Taxable Parcels	82

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2019-2020. 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 (ORPS) 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 2019-2020 budget, with a district-wide assessed valuation of \$2,242,458,081 and an anticipated \$40,021,651 tax levy, the respective tax rates would be as follows:

<u>Homestead (Residential):</u>	<u>Non-Homestead (Commercial):</u>
Percentage: 80.667410%	Percentage: 19.332590%
Tax Burden: \$32,284,430	Tax Burden: \$7,737,222
Portion of Assessment: \$2,016,798,869	Portion of Assessment: \$225,659,212
Tax Rate: \$16.00776 per \$1000	Tax Rate: \$34.28720 \$1000
<u>Increase: 2.16%</u>	<u>Increase: 1.11%</u>

For the purposes of simulating estimated school taxes in 2019-2020 for a single family home in the Blind Brook community valued at \$848,000 the following example is given. School taxes are computed by using this formula: (property's assessed valuation divided by 1000 multiplied by

EXECUTIVE SUMMARY

the tax rate less the 2019-2020 maximum STAR savings). Since the last school year the savings resulting from the Basic or Enhanced STAR exemptions are limited to a 2% increase over the prior year. The maximum STAR savings for each school district is now calculated by the Office of Real Property Tax Services (ORPTS) and available [online](#). For 2019-2020 the basic STAR savings is \$1,388 and the enhanced STAR savings is \$3,091 for Blind Brook. Therefore, 2019-2020 school taxes on the \$848,000 single family home, given the adopted budget and assuming continued eligibility for either the Basic or *Enhanced* STAR exemption, are as follows:

Estimated Homestead School Tax Computation with Maximum Basic Star Savings:

Assessed valuation of property =	\$848,000
<i>divided by</i>	\$1000
<i>multiplied by</i>	\$16.00776 (the estimated homestead tax rate)
<i>less</i>	\$1,388 (Basic STAR savings for 2018-2019)
<i>equals</i>	$((\$848,000 / \$1000) * \$16.00776) - \$1,388 = \mathbf{\$12,187}$

School Tax with Enhanced STAR savings: $((\$848,000 / \$1000) * \$16.00776) - \$3,091 = \mathbf{\$10,484}$

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 school tax levy
- the ORPS base percentages
- the final school tax rate as determined by the Town of Rye Receiver of Taxes in August
- the increase or decrease in a property's assessed valuation determined by the Town of Rye Assessor
- eligibility of the property owner for the STAR exemption

Summary

In sum, the 2019-2020 Adopted 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.

BALLOT INFORMATION

PROPOSITION 1: APPROVAL OF 2019-2020 BUDGET

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2019 – June 30, 2020) presented by the Board of Education in the amount of \$46,289,618 be approved and the taxes in the necessary amount therefore be levied?

YES

NO

VOTE FOR UP TO ONE MEMBER OF THE BOARD OF EDUCATION (3-year term ending 6/30/2022)

1A

RYAN S. GOLDSTEIN

VOTING INFORMATION FOR ALL RESIDENTS

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 14, 2019 registration is continuous Monday through Friday from 10 AM to 2 PM 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:

[Register to Vote](#)

Who Needs to Register?

New Blind Brook residents and residents who have had a change of address must re-register by May 14, 2019.

When and Where to Vote?

Voting will take place on Tuesday, May 21, 2019 between the hours of 7 AM and 9 PM in the Old Gym at the Bruno M. Ponterio Ridge Street School, 390 North Ridge Street.

Absentee Ballots

If you will be out of town or unable to vote in person on May 21, 2019, you can apply for an absentee ballot. Applications for absentee ballots are available at the District Clerk's Office, online at the District's Website, www.blindbrook.org, or you may call 914-937-3600x3021 to have an application mailed to you. Absentee Ballot applications must be received in the office of the District Clerk by 4 PM on May 20th. The actual Absentee Ballot must be received by 5 PM on May 21st.

Additional Voting Information

Voters will be able to access the League of Women Voters Smart Voter's Website: www.smartvoter.org, in order to gain information online about upcoming school district elections, budget and proposition votes. Questions and comments may be addressed by calling 914-245-7540.

School Budget & Finance Information

To become more familiar with the school budgets and taxes please read [School Budget 101](#).

**FINANCIAL PLAN AND SCHOOL BUDGET
2019-2020**

GENERAL FUND BUDGET SUMMARY

The school budget is a *financial estimate* of the operating funds required to achieve goals and objectives of the District's educational program. The adopted 2019-2020 Budget is \$46,289,618, \$1,098,694 over the 2018-2019 budget. The budget-to-budget expenditure increase is 2.43%.

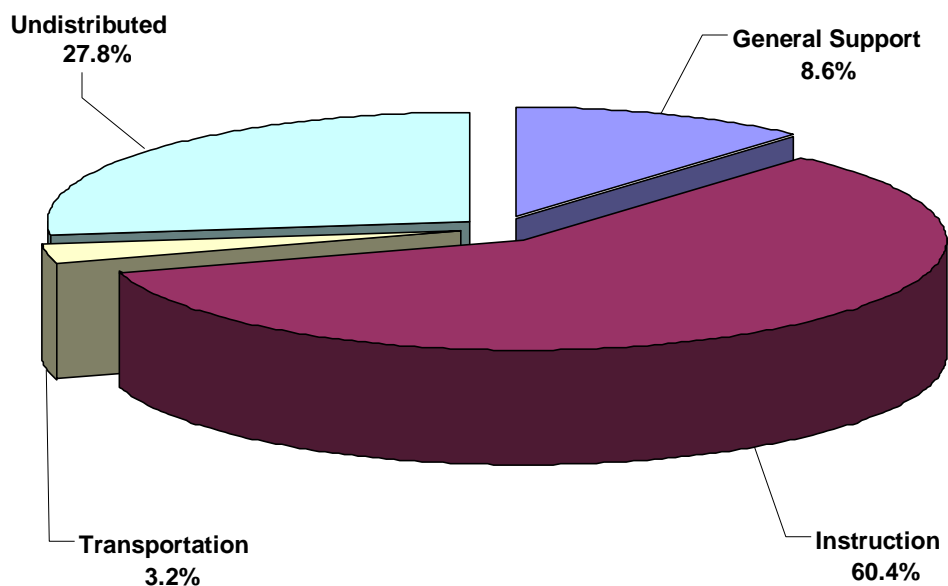
Anticipated non-property revenues (NPR) of \$6,267,967, a slight decrease of 0.8% from last year, result in a total estimated tax levy of \$40,021,651 (before STAR deduction). The slight decrease in NPR results from a reduction in the amount of the appropriated surplus used to balance the budget. The estimated tax levy increase is 2.956%, exactly at the calculated tax levy cap of 2.956% for the 2019-2020 school year. The estimated tax rate will increase by 2.16% for homestead properties and increase by 1.11% for non-homestead properties.

The June 2018 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 2018 district-wide assessed valuation is now \$2,242,458,081, an increase of \$34,314,669, or 1.6% from the prior year. Based on the recent New York State Office for Real Property Services adjustment to the homestead and non-homestead base percentages for Blind Brook, the estimated tax rates for residential and commercial properties are as follows:

Homestead properties: \$16.00776 / \$1000 A.V.
Non-Homestead properties: \$34.28720 / \$1000 A.V.

Major Budget Sections

2019-2020



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

GENERAL FUND BUDGET

	2018-2019 Approved Budget	2018-2019 Anticipated Amounts	2019-2020 Proposed Budget	Budget-to- Budget Increase
Total Expenditures	45,190,924	44,281,282	46,289,618	2.43%
Non-Property Revenues <i>% of Total Expenditures</i>	6,318,379	6,699,910	6,267,967 <i>13.5%</i>	-0.80%
Total Tax Levy <i>% of Total Expenditures</i>	38,872,545	38,872,545	40,021,651 <i>86.5%</i>	2.95609%
Tax Rate per \$1000 AV, Homestead			\$16.00776	2.16%
Tax Rate per \$1000 AV, Non-Homestead			\$34.28720	1.11%

EXPENDITURE SUMMARY

The budget-to-budget expenditure increase is \$1,098,694 or 2.43% for the 2019-2020 school year. Driving this increase is the rise in special education costs, funds needed to purchase new technology equipment and two new school buses, and funds for two new positions. The new positions include a school social worker position at BMRSS and a district-wide instructional staff developer position. The District was able to offset a substantial part of the overall budget increase by reducing expenditures in the one primary area of operations:

- Employee Benefits – a reduction of \$389,984

This reduction was made possible by a reduction in NYS ERS and TRS employer contribution rates and lower estimates of health insurance premiums for 2019-2020.

2019-2020 Budget at a Glance

Functional Area	% of Budget
Instructional Services K-12	31.3%
Employee Benefits	21.8%
Special/Pupil Services	14.0%
Debt Service	6.0%
Operations & Maintenance	4.7%
Guidance & Health Services	3.8%
BOE/Admin/Central Services	3.9%
Supervision & In-service Training	5.2%
Transportation	3.2%
Library/Technology	3.4%
Co-Curricular & Athletics	1.9%
Curriculum & Instruction	0.7%
Comm. Service/Interfund Transfer	0.1%
Total Budget	100.0%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT**2019-2020 ADOPTED BUDGET****EXPENDITURE PLAN**

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>Functional Areas</u>						
Board of Education	44,664	37,400	38,134	37,450	50	0.1%
Central Office	771,772	795,159	762,587	1,044,419	249,260	31.3%
Legal, Personnel, Pub Info	225,660	198,000	145,775	226,721	28,721	14.5%
Operations & Maintenance	1,874,554	2,116,972	2,080,793	2,200,795	83,823	4.0%
Central Services	496,526	517,250	831,967	543,175	25,925	5.0%
Curriculum & Instruction	227,291	337,216	334,139	232,728	-104,488	-31.0%
Supervision & In-service	2,163,554	2,275,237	2,210,161	2,414,057	138,820	6.1%
Regular Instruction	14,164,840	14,394,392	13,966,538	14,496,027	101,636	0.7%
Special & Pupil Services	5,667,724	6,108,855	6,274,352	6,468,862	360,007	5.9%
Library & Technology	1,215,697	1,255,361	1,197,819	1,596,237	340,876	27.2%
Guidance/Health Services	1,501,612	1,655,357	1,582,532	1,746,207	90,850	5.5%
Co-Curricular & Athletics	734,330	834,899	795,802	877,437	42,538	5.1%
Pupil Transportation	1,304,125	1,396,809	1,340,511	1,494,408	97,599	7.0%
Community Services	0	1,000	0	1,000	0	0.0%
Employee Benefits	9,443,724	10,497,426	9,950,581	10,107,443	-389,984	-3.7%
Debt Service	2,408,932	2,728,935	2,728,935	2,762,429	33,494	1.2%
Refund of School Taxes	4,861,599		329,755	0	0	0.0%
Inter-fund Transfer	29,438	40,656	40,656	40,223	-433	-1.1%
TOTAL EXPENDITURES	47,136,042	45,190,924	44,611,037	46,289,618	1,098,694	2.43%

REVENUE SUMMARY

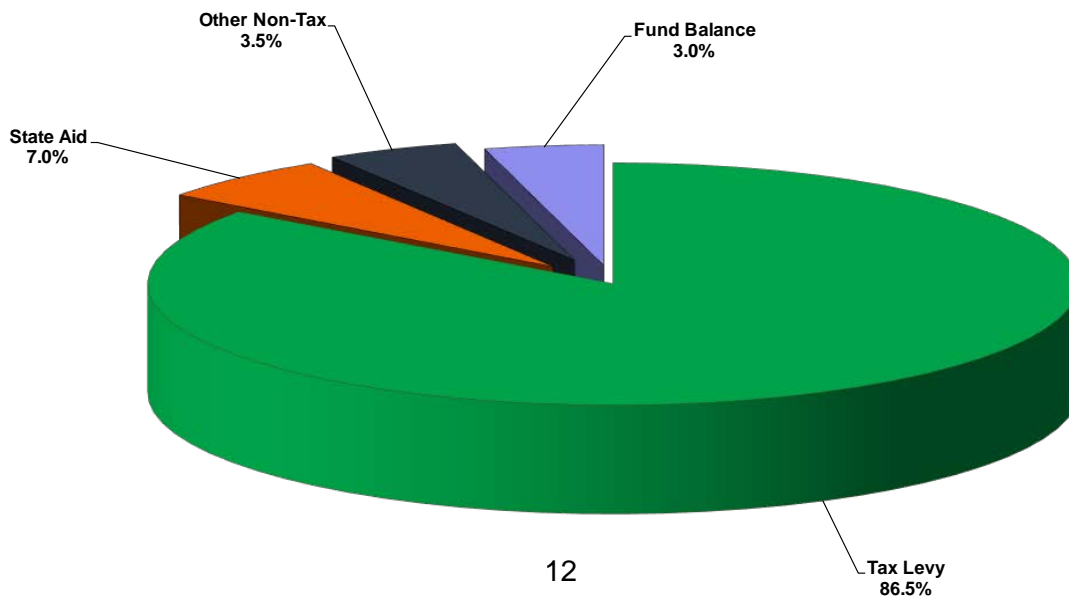
The single greatest source of budget revenue is the District's tax levy. This draft of the 2019-2020 budget estimates that the total tax levy will be \$40,021,651 or 86.5% of the total budget (before STAR deduction). Non-property revenues are estimated at \$6,267,967 or 13.5% of the total budget, a slight decrease from the prior year.

The major sources of non-property revenues for 2019-2020 are as follows:

1. State aid totaling \$3,241,799, about \$66,042 more than in 2018-2019;
2. A transfer into the general fund of \$1,381,497 from the District's unassigned and retirement reserve fund balances;
3. County sales tax revenue estimated at \$370,000;
4. Nonresident tuition revenue estimated at \$452,271; and
5. Split lots revenue collected from neighboring school districts estimated at \$300,000.

Starting with the 2012-2013 school year, the District's ability to increase annual property tax levies is constrained. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments including public school districts to no more than 2%, or the rate of inflation, whichever is lower (prior to allowable adjustments). Local governments and school districts can override the cap with a 60% vote either by their local governing body or, in the case of a school district, by the voting public. The proposed 2019-2020 budget reflects an estimated tax levy with an increase of 2.96% from the prior year actual, a figure that is precisely at the maximum allowable tax levy rate of increase - 2.96% calculated for Blind Brook.

2019-2020 Revenue Sources



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

REVENUE PLAN

	2017-2018 Actual	2018-2019 Proposed	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
Accounts						
Real Property Tax (w-STAR)	35,757,802	38,872,545	36,931,986	40,021,651	1,149,106	2.96%
STAR	2,117,845	0	1,940,559	0	0	0.0%
County Sales Tax	364,131	370,000	375,000	370,000	0	0.0%
Non-resident Tuition	438,591	425,000	493,193	452,271	27,271	6.4%
Cooperative Transportation	10,256	22,476	6,451	15,000	-7,476	-33.3%
Split Lots Payments	291,490	300,000	313,826	300,000	0	0.0%
Interest Earnings	178,438	140,000	175,000	190,000	50,000	35.7%
Rental of Property-Individual	223,374	175,000	175,000	175,000	0	0.0%
Rental of Property-Other	21,647	20,000	11,360	20,000	0	0.0%
Rental of Property-BOCES	0	0	0	0	0	0.0%
Fines & Forfeitures	4,410	0	0	0	0	0.0%
Sale of Equipment	0	0	469	0	0	0.0%
Sale of Instruct Materials	43	0	76	0	0	0.0%
Insurance Recoveries	2,412	0	1,219	0	0	0.0%
Refund-Prior Year Expends	31,606	28,400	30,000	28,400	0	0.0%
Refund-Prior Year Other	23,362	43,500	30,265	43,500	0	0.0%
Gifts & Donations	2,198	500	88,500	500	0	0.0%
FEMA/SEMA Payments	0	0	0	0	0	0.0%
Unclassified Revenues	25,805	50,000	26,055	50,000	0	0.0%
State Aid	2,546,463	2,757,527	2,757,527	2,798,955	41,428	1.5%
VLT Lottery Aid	161,725	0	129,993	0	0	0.0%
BOCES Aid	180,364	299,891	299,891	325,095	25,204	8.4%
Textbook Aid	67,168	118,339	118,339	117,749	-590	-0.5%
Software Aid	26,432	0	0	0	0	0.0%
Library Materials Aid	9,325	0	0	0	0	0.0%
Other State Aid	0	0	100,000	0	0	0.0%
Bonds Issued/from Reserve	4,752,354	0	0	0	0	0.0%
Interfund Transfers	0	50,000	50,000	50,000	0	0.0%
Appropriated Surplus	0	1,517,746	1,517,746	1,331,497	-186,249	-12.3%
SCHOOL TAX LEVY	37,875,647	38,872,545	38,872,545	40,021,651	1,149,106	2.96%
NON-PROPERTY REVENUE	9,361,594	6,318,379	6,699,910	6,267,967	-50,412	-0.80%
TOTAL REVENUE	47,237,241	45,190,924	45,572,455	46,289,618	1,098,694	2.43%

COMPONENT BUDGET SUMMARY

As required by Section 170.8 of the Regulations of the Commissioner of Education, 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 technology; 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 feet.*

2019-2020 Component Budget Breakdown:

Administrative Component:	9.448%
Capital Component:	10.722%
Program Component:	79.830%
Total:	100.000%
Administrative Cap:	10.582%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

THREE-PART COMPONENT BUDGET

<u>FUNCTION</u>	<u>CODE</u>	<u>TOTAL</u>	<u>ADMIN.</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
Board of Education	1099	37,450	37,450	0	0
Central Administration	1299	343,999	343,999	0	0
Finance	1399	700,420	700,420	0	0
Legal Services	1420	150,000	150,000	0	0
Personnel	1430	28,000	28,000	0	0
Records Mgmt.	1460	0	0	0	0
Public Information	1480	48,721	48,721	0	0
Operations of Plant	1620	712,687	0	0	712,687
Maintenance of Plant	1621	1,488,108	0	0	1,488,108
Other Central Services	1699	0	0	0	0
Judgments & Cl.	1930.4	0	0	0	0
Refund of Taxes	1964.4	0	0	0	0
Other Special Items	1998	543,175	543,175	0	0
Curriculum Dev. & Sup.	2010	232,728	232,728	0	0
Supervision Reg. School	2020	2,288,807	2,288,807	0	0
Research, Evaluation & Plan.	2070	125,250	0	125,250	0
Instruction (Net of supervision)	2999	25,184,771	0	25,184,771	0
Other District Transportation	5510	624,274	0	624,274	0
Garage Building	5530	21,643	0	21,643	0
Contract Transportation	5540	848,491	0	848,491	0
Community Service	8998	1,000	0	1,000	0
Employee Benefits	9098	10,107,443	0	10,107,443	0
Debt Service	9898	2,762,429	0	0	2,762,429
Transfer to Capital	9950.9	0	0	0	0
Other Transfers	9951	40,223	0	40,223	0
Contingency	0	0	0	0	0
TOTAL BUDGET		46,289,618	4,373,300	36,953,094	4,963,224
			9.448%	79.830%	10.722%

Administrative Component Cap for the 2018-2019 Budget equals 10.06%

Administrative Component Cap for the 2019-2020 Budget equals 10.58%

ASSESSED VALUATION & 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 2,461 taxable parcels that yield a total district-wide full value assessment of \$2,242,458,081 as of June 2018, an increase of \$34,314,669, or 1.6% from the prior year. For the 2019-2020 budget, the homestead/non-homestead breakdown is:

Homestead Valuation:	\$2,016,798,869
# Parcels	2,379
Non-Homestead Valuation:	\$225,659,212
# Parcels	82

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 2019-2020 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.

ESTIMATED 2019-2020 TAX RATE CALCULATIONS

School Tax Rate Homestead Computation:

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

(\$40,021,651 * .80667410) / (\$2,016,798,869) * \$1000 = **\$16.00776 per \$1000 of AV**

School Tax Rate Non-Homestead Computation:

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

(\$40,021,651 * .19332590) / (\$225,659,212) * \$1000 = **\$34.28720 per \$1000 of AV**

ESTIMATED HOMESTEAD 2019-2020 SCHOOL TAX CALCULATIONS

CALCULATION OF YOUR
RESIDENTIAL SCHOOL TAX WITH
BASIC STAR SAVINGS:



Assessed valuation of property
divided by \$1000
multiplied by the estimated school tax rate
Less **\$1,388**

Example of School Tax Computation

\$848,000 / \$1000 X \$16.00776 - \$1,388

= **\$12,187 for the average parcel**

CALCULATION OF YOUR
RESIDENTIAL SCHOOL TAX WITH
ENHANCED STAR SAVINGS:



Assessed valuation of property
divided by \$1000
multiplied by the estimated school tax rate
Less **\$3,091**

Example of School Tax Computation

\$848,000 / \$1000 X \$16.00776 - \$3,091

= **\$10,484 for the average parcel**

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

HISTORY OF ASSESSED VALUATION AND TAX RATES

			ASSESSED VALUATION	CHANGE IN VALUATION AMOUNT	%	BUDGET	TAX RATE PER \$1,000	CHANGE IN \$	%
H	2007	- 08	2,210,037,099	133,521,619	6.4%	36,166,617	12.71	-0.14	-1.09%
NH	2007	- 08					19.01	-0.39	-2.01%
H	2008	- 09	2,342,114,617	132,077,518	6.0%	38,220,030	12.75	0.04	0.31%
NH	2008	- 09					19.36	0.35	1.84%
H	2009	- 10	2,287,752,609	-54,362,008	-2.3%	38,928,492	13.57	0.82	6.43%
NH	2009	- 10					19.96	0.60	3.10%
H	2010	- 11	2,223,342,027	-64,410,582	-2.8%	39,310,694	14.07	0.50	3.66%
NH	2010	- 11					21.10	1.14	5.72%
H	2011	- 12	2,025,591,931	-197,750,096	-8.9%	39,587,509	15.41	1.34	9.55%
NH	2011	- 12					24.30	3.20	15.14%
H	2012	- 13	1,948,633,813	-76,958,118	-3.8%	39,960,322	16.17	0.76	4.91%
NH	2012	- 13					26.16	1.86	7.65%
H	2013	- 14	1,910,128,309	-38,505,504	-2.0%	41,252,239	17.25	1.08	6.68%
NH	2013	- 14					26.09	-0.07	-0.27%
H	2014	- 15	1,910,481,659	353,350	0.0%	42,267,793	17.51	0.26	1.52%
NH	2014	- 15					26.69	0.60	2.32%
H	2015	- 16	2,011,252,369	100,770,710	5.3%	42,635,793	17.04	-0.47	-2.68%
NH	2015	- 16					26.89	0.20	0.75%
H	2016	- 17	2,172,992,897	161,740,528	8.0%	43,226,703	15.80	-1.33	-7.81%
NH	2016	- 17					25.61	-1.28	-4.76%
H	2017	- 18	2,190,441,713	17,448,816	0.8%	43,915,067	16.22	0.42	2.67%
NH	2017	- 18					23.41	-2.20	-8.60%
H	2018	- 19	2,208,143,412	17,701,699	0.8%	45,190,924	15.67	-0.55	-3.39%
NH	2018	- 19					33.91	10.50	44.85%
			<u>Portion of A.V.</u>	<u>Prior Yr Delta</u>	<u>Tax Burden</u>	<u>Budget</u>	<u>Rate/\$1000</u>	<u>\$ Inc</u>	<u>% Inc</u>
Homestead	2019	- 20	2,016,798,869		32,284,429	46,289,618	\$16.007758	\$0.34	2.16%
Non-Homestead	2019	- 20	225,659,212		7,737,222		\$34.287196	\$0.38	1.11%
Total Valuation	2019	- 20	\$2,242,458,081	\$34,314,669	40,021,651				

**PERSONNEL SUMMARY & ENROLLMENT HISTORY
2019-2020**

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PERSONNEL SUMMARY

Funding mandates for the 2019-2020 school year will require a net increase of 1.0 full-time equivalent (FTE) positions. The projected staffing changes are delineated below.

Deletions:

<u>Position</u>	<u>FTEs</u>
Licensed Practical Nurse	1.0 FTE
Total Reductions:	1.0 FTE

Additions:

<u>Position</u>	<u>FTEs</u>
School Social Worker	1.0 FTE
Instructional Staff Developer	1.0 FTE
Total Additions:	2.0 FTE

Based on projections as of today, the 2019-2020 K-12 enrollment is expected to decrease by 22 students from 1,442 to an estimated 1,420, or 1.5%. At Bmprss the K-5 enrollment is expected to increase by 2 students to 624. At the MS we are expecting 316 students, a decrease of 25. At the HS we are expecting 474 students, the same as in the prior year.

District-wide staffing is projected to increase to 217 full-time staff and 57 part-time staff in 2019-2020.

	<u>2018-19</u>	<u>2019-20</u>
Instructional	146	148
School-Related Personnel	55	54
Administrative Personnel	12	12
Managerial/Confidential	3	3
Part-time	57	57

<u>Summary:</u>		
Full-time	216	217
Part-time	57	57
Total Staffing	273	274

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

Enrollment History

GRADE	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020
K	111	102	107	80	100	98
1	97	109	113	107	81	107
2	112	98	113	113	109	79
3	101	112	101	113	115	110
4	121	100	112	101	116	114
5	92	121	107	112	101	116
BMPRSS TOTAL	634	642	653	626	622	624
6	125	94	123	103	114	101
7	138	120	96	122	101	112
8	140	130	123	95	126	103
BBMS TOTAL	403	344	342	320	341	316
9	125	130	130	121	100	127
10	127	131	123	128	125	99
11	134	127	122	121	126	124
12	108	133	128	125	123	124
BBHS TOTAL	494	521	503	495	474	474
GRAND TOTAL	1531	1507	1498	1441	1437	1414

CHANGE	23	-24	-9	-57	-4	-23
%CHANGE	1.5%	-1.6%	-0.6%	-3.8%	-0.3%	-1.6%

EMPLOYEE BENEFITS SUMMARY

Retirement Costs:

Teachers' Retirement System:

The District's employer contribution rate to the [NYS Teachers' Retirement System](#) (TRS) is estimated to decrease to 8.86% of payroll from 10.62%, for the 2019-2020 school year. This decrease will result in a significant cost reduction next year. Overall, TRS employer contribution costs are projected to decrease by \$308,169, or 14.5% for 2019-2020. 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 to decrease to 14.6% of payroll from 14.9%, for the 2019-2020 year. As a result there will be a decrease in costs over what was spent in the prior year. Overall, ERS employer contribution costs are projected to decrease by \$30,588, or 5.1% for 2019-2020. Future pensions for non-certified employees are covered by this system.

Social Security/FICA:

Social Security/FICA benefits will increase by 1.2% in 2019-2020. The salary threshold for calculating the total maximum contribution per employee will increase to \$132,900 in 2019-2020.

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 \$2,925 or 1.9% in 2019-2020.

Unemployment Insurance:

The District's unemployment insurance costs remain stable when compared to the prior year as a result of no increase in claims activity. It is not possible to determine the number of future claims but a figure of \$25,000 is now being used for 2019-2020 budget purposes, the same that was budgeted in 2018-2019.

Health Insurance:

Health insurance costs are decreasing by 2.5% in 2019-2020. This is a result of [NYSHIP Empire Plan](#) lower than expected rate increases for 2019 and anticipated in 2020 for both active employees and retirees receiving these benefits. The District's cost for providing health insurance benefits for its active employees in 2019-2020 is estimated at \$30,401 per employee for family plan benefits while the individual rate is expected to be \$13,140 per employee (before employee contributions). The District also pays for retiree health insurance coverage per established guidelines. Employee and retiree contribution rates do exist and follow provisions in collective bargaining agreements.

Welfare Fund (Dental & Vision Insurance):

Total payments made to the [Federation Welfare Fund](#) for dental and vision benefits in 2019-2020 are expected to be slightly higher than the 2018-2019 year payment. The employer contribution next year is \$1,550 per employee or an aggregate of \$350,300 next year. Note that the Welfare Fund provides dental and vision benefits for all full-time and certain part-time active employees of the District per collective bargaining agreements.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Employee Benefits

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>EMPLOYEE BENEFITS</u>						
9010-9060						
NYS Retirement Costs:						
NYS ERS – 14.60%	506,711	572,698	485,598	543,424	-29,274	-5.1%
NYS TRS – 8.86%	1,929,594	2,132,022	2,120,000	1,823,853	-308,169	-14.5%
Social Security/Medicare Costs:						
Employer's Payment - 7.65%	1,749,288	1,853,766	1,798,569	1,875,213	21,447	1.2%
Workers' Compensation	149,183	157,153	157,153	154,228	-2,925	-1.9%
Unemployment Insurance:						
Employer's Payment	8,396	25,000	25,873	25,000	0	0.0%
Health/Dental/Vision Benefits:						
Health Insurance	4,372,577	5,032,102	4,681,610	4,905,639	-126,463	-2.5%
Welfare Fund (Dental & Vision)	317,550	345,000	318,000	350,300	5,300	1.5%
Health Waivers	300,425	328,186	312,278	398,286	70,100	21.4%
Retirement Incentive	110,000	51,500	51,500	31,500	-20,000	-38.8%
TOTAL						
EMPLOYEE BENEFITS	9,443,724	10,497,427	9,950,581	10,107,443	-389,984	-3.7%

ADMINISTRATIVE BUDGET SECTION

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BOARD OF EDUCATION SUMMARY

The Blind Brook-Rye Union Free School District Board of Education is a corporate body consisting of five (5) members who are elected by residents of the District and serve three (3) year terms. One member is elected by the Board at its re-organizational meeting held in July to serve as president and one member as vice president. The president is chief spokesperson for the Board. The vice president exercises the duties of the president in case of that officer's absence or disability. The Board oversees and manages the District's affairs, personnel and property, and is ultimately responsible for the education of children residing in the District.

This year's school board election features a vote on one, three-year term expiring June 30, 2022, to fill the expiring term of incumbent Ryan S. Goldstein. The new term commences on the date of the 2019-2020 Board of Education Reorganization Meeting in July.

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 \$37,450 in 2019-2020, \$50 more than budgeted for 2018-2019. The costs cover expenses related to the functions of the Board of Education, the annual district meeting (budget vote and election as well as any scheduled bond referendum), and the district clerk salary.

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 at the [Board of Education](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Board of Education

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>BOARD of ED</u>						
1010						
Contractual	13,972	15,000	16,972	15,000	0	0.0%
Supplies & Materials	276	500	0	250	-250	-50.0%
BOCES Services	3,117	3,400	3,400	3,500	100	2.9%
Total	17,365	18,900	20,372	18,750	-150	-0.8%
<u>DISTRICT CLERK</u>						
1040						
District Clerk	6,250	7,500	7,500	7,500	0	0.0%
Contractual	30	100	0	100	0	0.0%
Supplies & Materials	0	100	0	100	0	0.0%
Total	6,280	7,700	7,500	7,700	0	0.0%
<u>DISTRICT MEETING</u>						
1060						
Contractual	12,709	6,500	6,262	6,500	0	0.0%
Legal Advertising	8,190	4,000	4,000	4,200	200	5.0%
Supplies & Materials	120	300	0	300	0	0.0%
Total	21,019	10,800	10,262	11,000	200	1.9%
TOTAL BOARD of ED	44,664	37,400	38,134	37,450	50	0.1%

CENTRAL OFFICE SUMMARY

The Blind Brook-Rye Union Free School District central office consists of:

- Office of the Superintendent of Schools
- School Business Office

The Superintendent of Schools is the chief executive officer of the School District and its educational system. The Superintendent is not a member of the Board of Education but does have the right to speak on all matters that are before the Board for consideration. The Superintendent is granted broad powers with respect to the day-to-day operation and management of the District and its affairs.

The District's school business office has responsibility for all financial and non-instructional management operations. The Department's primary functions include:

- Preparation and management of the District's annual budget
- Audit and accounting services including fixed asset management
- Cash and Investment Management
- Employee payroll and benefits administration
- Accounts Receivable and Payable
- Purchasing and bidding
- Facilities management and construction
- Health & Safety
- Energy Conservation
- Pupil transportation
- School food service

Next year, the Board has approved re-establishing the position of Assistant Superintendent for Finance & Facilities to oversee the school business function and all ancillary operations listed above.

By Board of Education action on May 6, 2019, Dr. Colin Byrne will be the Interim Superintendent of Schools for one year effective July 1, 2019. During the course of the 2019-2020 school year the Board will commence a search for a permanent Superintendent. This action follows the resignation of Dr. Jonathan Ross as Superintendent of Schools effective June 30, 2019, and his acceptance of the Assistant Superintendent for Finance & Facilities position effective July 1, 2019. With these personnel changes central office costs are projected to increase more significantly in 2019-2020. The anticipated increase is \$249,260 or 31.3% which will be substantially offset by a reduction in Curriculum and Instruction costs (see p. 38).

Obtain more information at the District's website, www.blindbrook.org

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Central Administration & Business Office

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
CENTRAL ADMIN						
1240						
Salary						
o Administrative	256,375	260,625	260,625	220,349	-40,275	-15.5%
o Exempt Non-Certified	73,150	73,150	76,650	76,650	3,500	4.8%
o Other	7,671	10,000	8,000	3,000	-7,000	-70.0%
Equipment	0	1,000	0	1,000	0	0.0%
Contractual	28,234	40,500	28,616	40,500	0	0.0%
Supplies & Materials	771	2,500	932	2,500	0	0.0%
Total	366,201	387,775	374,823	343,999	-43,776	-11.3%
BUSINESS OFFICE						
1310						
Salary						
o Administrative	0	0	0	264,875	264,875	100.0%
o Non-Certified	177,480	186,726	183,726	196,937	8,211	4.4%
o Other	0	0	0	10,000	10,000	100.0%
o Exempt	106,945	115,000	105,352	115,000	0	0.0%
Equipment	0	1,000	0	1,000	0	0.0%
Contractual	1,560	4,000	3,505	4,000	0	0.0%
Professional Dues	688	1,000	713	2,000	1,000	100.0%
Financial Services	27,986	6,500	6,704	6,700	200	3.1%
Supplies & Materials	3,557	4,000	3,606	4,000	0	0.0%
BOCES-Financial	50,905	46,408	46,408	46,408	0	0.0%
Audit Services	32,500	34,750	33,750	43,500	8,750	25.2%
Coop Purchasing	3,950	6,000	4,000	6,000	0	0.0%
Total	405,571	407,384	387,764	700,420	293,036	71.9%
TOTAL CENTRAL ADMIN & BUSINESS OFFICE	771,772	795,159	762,587	1,044,419	249,260	31.3%

LEGAL, PERSONNEL AND PUBLIC INFORMATION SUMMARY

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

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

Included in this budget are funds to support District communications via its website, cable television and electronic mail.

Overall, costs are expected to increase by \$28,721 or 14.5% in 2019-2020. The increase reflects the anticipated increase in legal services costs and the restored work schedule budgeted for the videographer next year.

Video footage of Board of Education Meetings and other important school meetings and events can be accessed at this [link](#).

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Legal, Personnel, Records & Public Information

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
LEGAL						
1420						
Contractual	50,000	50,000	50,000	50,000	0	0.0%
Extraordinary	128,981	85,000	70,275	100,000	15,000	17.6%
Total	178,981	135,000	120,275	150,000	15,000	11.1%
PERSONNEL						
1430						
Contractual	0	6,000	0	6,000	0	0.0%
BOCES Recruitment	4,566	22,000	12,000	22,000	0	0.0%
Total	4,566	28,000	12,000	28,000	0	0.0%
RECORDS MANAGEMENT						
1460						
BOCES Records Mgmt.	0	0	0	0	0	0.0%
Total	0	0	0	0	0	0.0%
PUBLIC INFO & SERVICES						
1480						
Salary						
o Non-Certified	40,561	32,000	12,000	45,721	13,721	42.9%
Equipment	0	1,000	0	1,000	0	0.0%
Contractual	1,552	2,000	1,500	2,000	0	0.0%
Total	42,113	35,000	13,500	48,721	13,721	39.2%
TOTAL LEGAL, PERSONNEL RECORDS & PUB INFO	225,660	198,000	145,775	226,721	28,721	14.5%

CENTRAL SERVICES SUMMARY

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

Overall, central services costs will increase by \$25,925, or 5.0% in 2019-2020.

The District's general and legal liability insurance costs are expected to increase by \$6,723 or 3.3% next year. The District is a member of the New York Schools Insurance Reciprocal and experiences some measure of insulation from the high cost exposure in the commercial insurance market.

BOCES administrative and capital costs are increasing by \$20,703 or 10.1%. These costs are determined by the Southern Westchester BOCES and are a function of BOCES' internal costs (non-program, retiree and capital) and the Blind Brook-Rye School District's enrollment (RWADA). This BOCES increase reflects the rising administrative operating costs the BOCES is experiencing much like all public school districts in New York.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Central Services & Other Charges

		2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>CENTRAL SERVICES</u>							
1670							
Postage		14,683	20,000	17,062	18,500	-1,500	-7.5%
BOCES - Demo/Records		0	0	0	0	0	0.0%
Total		14,683	20,000	17,062	18,500	-1,500	-7.5%
<u>OTHER CHARGES</u>							
Insurance- Liability	1910	189,242	202,753	195,863	209,476	6,723	3.3%
Assessments- Sewer Tax	1950	30,190	33,627	28,417	33,627	0	0.0%
Refund of Real Property Taxes	1964	4,861,599	0	329,755	0	0	0.0%
BOCES Charges- Admin/Capital	1981	188,661	205,870	205,870	226,573	20,703	10.1%
Unclassified	1989	73,750	55,000	55,000	55,000	0	0.0%
Total		5,343,442	497,250	814,905	524,675	27,425	5.5%
TOTAL CENTRAL SERVICES & OTHER CHARGES		5,358,125	517,250	831,967	543,175	25,925	5.0%

SUPERVISION & IN-SERVICE TRAINING

Supervision: This functional area includes salaries and expenditures of all administrative directors, building principals, assistant principals and secretarial support for the District's school buildings and offices. The building administration provides overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student. Together with administrative directors 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. Directors oversee specific areas including technology, pupil and special services, and health and physical education.

In-service Training: Faculty and staff development costs are budgeted here. Central office and building-level administration provide leadership for curriculum development projects and staff development. Together they establish and maintain a program of evaluation of instruction; plan and administer programs of professional development, mentoring, and in-service education; secure and distribute instructional resources, and work with teachers and staff in organizing and coordinating grade-level, departmental, and District curricular and instructional efforts through implementation of professional learning communities.

Supervision costs are projected to increase by \$113,520 or 5.2% in 2019-2020, a result of increases in contract salaries for administrative and support personnel.

In-service training costs are projected to increase by \$25,300, largely a result of increased use of educational consultants next year.

The combined budget for these areas will increase by \$138,820 or 6.1% in 2019-2020.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Administrative Supervision & In-Service Training

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>SUPERVISION</u>						
2020						
Salary						
o Administrative	1,642,584	1,639,232	1,626,549	1,729,705	90,473	5.5%
o Non-Certified	389,214	419,405	405,336	442,302	22,897	5.5%
o Overtime	4,378	6,000	4,605	6,000	0	0.0%
Equipment -BMPRSS	0	6,000	4,593	6,000	0	0.0%
-BBMS	4,400	7,000	4,773	7,000	0	0.0%
-BBHS	6,110	5,000	4,277	5,000	0	0.0%
Admin Prof Development	3,338	7,500	5,627	7,500	0	0.0%
Contractual-BMPRSS	5,643	8,500	8,399	8,500	0	0.0%
-BBMS	12,036	14,150	11,150	14,300	150	1.1%
-BBHS	14,126	25,500	22,500	25,500	0	0.0%
Supp & Mat -BMPRSS	21,767	25,000	22,563	25,000	0	0.0%
-BBMS	3,626	7,000	6,362	7,000	0	0.0%
-BBHS	882	5,000	1,999	5,000	0	0.0%
Total	2,108,104	2,175,287	2,128,733	2,288,807	113,520	5.2%
<u>IN-SERVICE TRAINING</u>						
2020						
Prof Develop Contractual	15,039	25,000	23,618	35,000	10,000	40.0%
Teacher Excellence Fund	0	5,000	5,709	5,000	0	0.0%
Staff Development/SRP	0	250	0	250	0	0.0%
Supt Conference Day	4,078	4,700	4,354	5,000	300	6.4%
Planning/Consultants	11,639	35,000	20,000	50,000	15,000	85.7%
BOCES Services	24,695	30,000	27,747	30,000	0	0.0%
Total	55,451	99,950	81,428	125,250	25,300	25.3%
TOTAL						
SUPERVISION & IN-SERVICE TRAINING	2,163,554	2,275,237	2,210,161	2,424,057	138,820	6.1%

PROGRAM BUDGET SECTION

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CURRICULUM & INSTRUCTION

The area of curriculum and instruction reflects a commitment by the 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 required by federal and state mandates 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 [NYSED Next Generation Learning Standards](#).

The curriculum and instruction budget supports the following:

- Salary for one instructional staff developer
- Salary expenses associated with summer curriculum work
- Clerical expenses associated with District curricular needs
- Procurement of professional materials related to curriculum development
- BOCES expenses related to testing, data compilation and reporting
- Providing of professional development to enhance instruction

The combined 2019-2020 budget for this area is \$232,728, a decrease of \$104,488 or 31.0% over the prior school year. The decrease is by and large, a result of the District combining the roles of the Interim Superintendent of Schools and Assistant Superintendent for Curriculum, Instruction & Assessment position on an interim basis in 2019-2020. The budget does include the new instructional staff developer position and additional stipends expected to be paid to faculty members engaged in curriculum projects this upcoming summer.

Maintaining the District-wide commitment to standards-based curriculum, project- and problem-based learning and development of data-driven instruction will continue to be the focus of building-level leaders and faculty during the school year under the general supervision of the Interim Superintendent of Schools.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Curriculum & Instruction

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>CURRICULUM & INSTRUCTION</u>						
2010						
Salary						
o Professional	96,439	191,643	196,346	0	-191,643	-100.0%
o Staff Developer	0	0	0	75,629	75,629	100.0%
o Certified-Summer Project	27,488	27,500	27,588	35,000	7,500	27.3%
o Non-Certified	56,321	59,573	58,573	62,099	2,526	4.2%
o Overtime	0	0	0	0	0	0.0%
Equipment	1,000	1,000	0	1,000	0	0.0%
Contractual	0	1,000	522	500	-500	-50.0%
Curriculum Library Materials	0	0	0	0	0	0.0%
Supplies & Materials	0	500	110	500	0	0.0%
BOCES-Testing & Reporting	46,043	56,000	51,000	58,000	2,000	3.6%
TOTAL CURRICULUM & INSTRUCTION	227,291	337,216	334,139	232,728	-104,488	-31.0%

INSTRUCTIONAL SUMMARY

This category includes salaries for faculty and staff dedicated to regular instruction and student success. Other instructional expenses necessary to support mandated common core curriculum requirements across all grade levels and disciplines are also include here.

The Blind Brook Public Schools will employ 148 faculty members allocated across grades K-12 in 2019-2020. For 2019-2020, 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 Learning 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 Learning Standards are being met or exceeded throughout the District. AP courses, electives, art, music and physical education programs as well as academic intervention services and Regents preparation at all levels, are embedded throughout the curriculum.

Included for budget purposes are payroll projections for K-12 faculty, substitute personnel, school monitors, teacher aides and stipends paid to these personnel for additional instructional assignments within the 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 2019-2020 and in several instances are 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 area costs will increase by \$101,636 or 0.7% in 2019-2020.

Obtain more information at the [District Schools](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Instructional - Regular School

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
INSTRUCTIONAL						
2110						
Salary						
o K-5 Certified	5,319,828	5,327,921	5,265,597	5,344,880	16,959	0.3%
o 6-8 Certified	3,534,254	3,521,415	3,326,586	3,368,635	-152,780	-4.3%
o 9-12 Certified	4,057,664	4,175,986	4,048,588	4,318,805	142,819	3.4%
o Stipends	90,361	125,911	117,203	142,959	17,048	13.5%
o Substitutes	287,616	310,000	310,000	310,000	0	0.0%
o Non-Certified (Monitors)	297,406	321,833	310,383	333,953	12,120	3.8%
o Non-Certified (TAs)	88,764	74,276	140,575	152,102	77,826	104.8%
o Substitutes-Clerical	0	2,000	0	2,000	0	0.0%
Total Salaries	13,675,893	13,859,342	13,518,932	13,973,334	113,992	0.8%
Equipment						
-BMPRSS	25,768	41,720	30,865	29,720	-12,000	-28.8%
-BBMS	18,035	18,050	16,364	20,389	2,339	13.0%
-BBHS	5,734	5,362	2,000	12,175	6,813	127.1%
Contractual						
-Home Tutoring	57,750	20,000	20,000	20,000	0	0.0%
-Day Field Trips	16,043	18,000	13,502	18,000	0	0.0%
-BMPRSS	4,611	6,000	4,965	9,900	3,900	65.0%
-BBMS	7,630	7,900	5,635	10,425	2,525	32.0%
-BBHS	12,574	19,950	13,595	19,950	0	0.0%
Supplies & Materials						
-Special	168	500	0	500	0	0.0%
-BMPRSS	140,835	152,100	150,978	166,400	14,300	9.4%
-BBMS	54,569	68,622	66,366	55,727	-12,895	-18.8%
-BBHS	63,741	64,028	61,081	57,593	-6,435	-10.1%
Textbooks						
-Priv/Par	777	1,500	766	1,500	0	0.0%
-BMPRSS	33,575	35,000	16,990	31,000	-4,000	-11.4%
-BBMS	11,441	5,000	4,674	5,000	0	-0.0%
-BBHS	13,915	32,904	7,968	25,674	-7,230	-22.0%
BOCES Instruct Programs	21,781	38,413	32,557	38,741	328	0.9%
Total Other	488,947	535,049	447,606	522,694	-12,355	-2.3%
TOTAL INSTRUCTIONAL REGULAR SCHOOL	14,164,840	14,394,391	13,966,538	14,496,027	101,636	0.7%

SPECIAL SERVICES & PUPIL SERVICES SUMMARY

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

- The **Reauthorized Individuals with Disabilities Education Act (IDEA 2004)** which imposes on school districts, among other mandates, 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>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
162	156	160	161	160

For 2019-2020, it is anticipated that 160 students or about 11% of the total District's student body will be classified with special needs as identified by committees on special education (CSE). Of the 160 students it is anticipated that 17-19 students will be attending out-of-district schools.

Overall the expected costs for special/pupil services programs will increase by \$360,007, or 5.9% in 2019-2020. This is a result of an increase in the number of teacher aides required to serve students with disabilities and an increase in BOCES special education tuition costs next year.

Obtain more information about the District's special/pupil services programs at the [Pupil Services](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Special Services

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>SPECIAL SERVICES</u>						
2250						
Salary						
o K-12 Certified	2,504,667	2,661,954	2,622,419	2,691,528	29,574	1.1%
o Non-Certified (TAs)	939,889	948,856	1,019,691	1,098,786	149,930	15.8%
o Non-Certified (Support)	106,868	119,521	116,057	99,621	-19,900	-16.6%
o Overtime/Additional	0	1,000	0	1,000	0	0.0%
Equipment	6,836	10,000	6,695	10,000	0	0.0%
Contractual	63,058	54,915	61,010	82,022	27,107	49.4%
Supplies & Materials	10,827	19,400	9,403	19,400	0	0.0%
Other Tuition	1,473,373	1,614,473	1,694,241	1,583,151	-31,322	-1.9%
Other Related Services	165,465	298,325	242,732	269,525	-28,800	-9.7%
BOCES Tuition	289,143	299,411	450,040	537,327	237,916	79.5%
BOCES Related Services	87,598	56,000	52,064	76,502	20,502	36.6%
<u>OCCUPATIONAL ED</u>						
2280						
BOCES Tuition	20,000	25,000	0	0	-25,000	-100.0%
TOTAL SPECIAL SERVICES	5,667,724	6,108,855	6,274,352	6,468,862	360,007	5.9%

LIBRARY/TECHNOLOGY SUMMARY

The primary objective of the 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.

The Technology Department is supervised by the technology director and consists of (1) technology staff developer, (1) computer aide, (1.4) network technicians (outsourced), (1) data clerk and (1) office clerk. The Lower Hudson Regional Information Center, the technology arm of the local BOCES, provides engineering support. A Board-appointed technology planning committee consisting of administrators, teachers, community members and a board representative meet monthly to construct the District technology plan, establish goals, and evaluate the District's progress in meeting those goals. Every building within the District is fully networked, allowing users to efficiently share data and applications. The District's website, student information management systems and instructional software are hosted offsite by third-party vendors. Secured, dedicated servers house library software, cafeteria point-of-sale systems, instructional programs and finance databases. All computers in the district are connected to the Internet through filtered access in keeping with CIPA (Child Internet Protection Act) regulations. Additionally, a fully managed wireless networking environment has been implemented.

The District libraries are supervised by building administration. The library staff consists of (2) library media specialists and (1) library clerk. Libraries in the District promote effective research strategies as well as information literacy. There has been an increase in the use of digital books and databases over the last few years.

The combined library/technology budget for 2019-2020 is projected to increase by \$340,876, or 27.2%. The increase is a result of the need to procure new technology equipment purchased directly by the District and through an installment purchase agreement with the SWBOCES LHRIC. Included in this budget are the following for 2019-2020:

- Continued use of the SWBOCES LHRIC for tech support services
- Software upgrades
- Equipment purchases

These budget items 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 the [Technology](#) and [Library](#) links.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Library/Technology & Computer Instruction

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>LIBRARY & AUDIOVISUAL</u>						
2610						
Salary						
o Certified	239,229	221,230	200,289	214,468	-6,762	-3.1%
o Non-Certified	34,511	37,326	36,921	38,893	1,567	4.2%
o Overtime	0	0	0	0	0	0.0%
Equipment - MS/HS	800	800	582	800	0	0.0%
Prof Development - MS/HS	0	500	0	500	0	0.0%
Supplies & Materials - PRSS	100	1,000	0	1,000	0	0.0%
Supplies & Materials - MS/HS	6,669	7,500	6,308	7,500	0	0.0%
Library Books - PRSS	5,997	6,000	6,000	6,000	0	0.0%
Library Books - MS/HS	9,617	6,000	5,026	6,000	0	0.0%
BOCES-Media/Info	22,773	25,748	36,573	37,780	12,032	46.7%
Total	319,706	306,104	291,699	312,941	6,837	2.2%
<u>TECHNOLOGY/COMPUTER</u>						
<u>INSTRUCTION</u>						
2630						
Salary						
o Certified	77,185	71,866	71,866	75,629	3,763	5.2%
o Non-Certified	146,888	145,779	148,032	147,049	1,270	0.9%
o Overtime	0	0	0	0	0	0.0%
Equipment	142,977	156,000	148,686	312,000	156,000	100.0%
Contractual	47,974	43,000	41,452	106,880	63,880	148.6%
Supplies & Materials	33,685	36,000	20,204	36,000	0	0.0%
Software	137,837	166,612	110,438	133,062	-33,550	-20.1%
BOCES	309,445	330,000	365,442	472,676	142,676	43.2%
Total	895,991	949,257	906,120	1,283,296	334,039	35.2%
TOTAL						
LIBRARY/TECHNOLOGY	1,215,697	1,255,361	1,197,819	1,596,237	340,876	27.2%

GUIDANCE/HEALTH SERVICES SUMMARY

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. Counselors monitor compliance of 504 policies and procedures and work with special education faculty to ensure student plans are adhered to.

The guidance portion of the budget will increase by \$44,880, or 4.6% in 2019-2020. This is a result of contractual salary matters and funding necessary to support guidance services in all three of the District's school buildings.

The health services portion of the budget is projected to increase by \$45,970, or 6.8%. The net increase is a result of establishing a new School Social Worker position at PRSS and one (1) LPN position that has been reduced from this budget.

The guidance/health services 2019-2020 combined budget is projected to increase by \$90,850, or 5.5%.

Obtain more information at the District's K-12 [Guidance and Health Services](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: K-12 Guidance & Health Services

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>K-12 GUIDANCE</u> 2810						
Salary						
o Certified	844,751	892,369	888,533	934,906	42,537	4.8%
o Non-Certified	69,984	74,291	73,384	77,384	3,093	4.2%
Equipment	0	500	0	500	0	0.0%
Contractual	706	5,000	3,488	5,000	0	0.0%
Supplies & Materials	638	2,500	2,000	2,000	-500	-20.0%
Textbooks	607	2,000	350	1,750	-250	-12.5%
Total	916,686	976,660	968,188	1,021,540	44,880	4.6%
<u>HEALTH SERVICES</u> 2815/2820/2825						
Salary						
o Non-Certified	232,881	277,816	240,012	225,644	-52,172	-18.8%
o Overtime	7,002	15,000	8,497	15,000	0	0.0%
Equipment						
-BMPRSS	0	300	0	300	0	0.0%
-BBMS/HS	0	250	0	1,910	1,660	664.0%
Contractual Services						
-Regular Students	550	22,000	15,000	22,000	0	0.0%
-Private/Parochial	62,227	65,000	62,719	65,000	0	0.0%
-Sub Services	17,172	15,000	15,000	20,000	5,000	33.3%
Diagnostic Screening	0	0	0	0	0	0.0%
Supplies & Materials						
-BMPRSS	0	4,000	3,724	4,000	0	0.0%
-BBMS/HS	1,626	3,570	2,754	2,500	-1,070	-30.0%
School Psychologists	186,610	194,387	189,000	206,607	12,220	6.3%
School Social Worker	76,858	81,374	77,638	161,706	80,332	100.0%
Total	584,926	678,697	614,344	724,667	45,970	6.8%
TOTAL GUIDANCE/HEALTH	1,501,612	1,655,357	1,582,532	1,746,207	90,850	5.5%

INTERSCHOLASTIC ATHLETICS AND Co-CURRICULAR SUMMARY

The co-curricular and interscholastic athletics 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 these programs 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 2018-2019 school year, the Blind Brook interscholastic athletic program budget supports the participation of nearly 750 student athletes playing on 54 different teams in 15 sports. The number participants is expected to be about as high in the 2019-2020 school year.

The co-curricular activities budget is increasing by \$15,035 or 5.7% as a result of an increase in stipend and HS contractual costs in 2019-2020.

The interscholastic athletics budget is increasing by \$27,503, or 4.8% for 2019-2020. The increase reflects coach and chaperone stipend obligations and an uptick in BOCES officials costs.

Obtain more information about the interscholastic athletics program at the [Athletics](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: Interscholastic Athletics/Co-Curricular Activities

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
CO-CURRICULAR ACTIVITIES						
2850						
Salary						
o Advisor Stipends	170,612	182,131	175,000	187,192	5,061	2.8%
o Chaperone Pay	35,969	51,000	46,251	51,000	0	0.0%
Contractual						
o PRSS	6,789	3,500	3,330	3,500	0	0.0%
o BBMS	0	2,000	1,245	2,000	0	0.0%
o BBHS	18,525	21,300	19,899	32,274	10,974	51.5%
Supplies & Materials						
o PRSS	0	500	0	500	0	0.0%
o BBMS	0	1,000	0	1,000	0	0.0%
o BBHS	0	1,000	0	0	-1,000	-100.0%
Total	231,895	262,431	245,725	277,466	15,035	5.7%
INTERSCHOLASTIC ATHLETICS						
2855						
Salary						
o Coach Stipends	272,827	297,580	290,000	313,570	15,990	5.4%
o Chaperone Pay	38,140	45,000	42,314	46,680	1,680	3.7%
Equipment	11,381	7,115	4,933	7,115	0	0.0%
Equipment-Reconditioning	3,502	14,900	18,182	14,900	0	0.0%
Contractual	46,438	56,300	53,553	56,300	0	0.0%
Contractual (Mergers)	14,375	22,500	22,500	22,500	0	0.0%
Dues	8,011	13,750	10,838	16,450	2,700	19.6%
Uniforms	20,480	17,000	13,786	17,000	0	0.0%
Staff Development	395	2,150	2,030	2,000	-150	-7.0%
Supplies & Materials	16,617	25,449	22,377	25,449	0	0.0%
BOCES Section I	5,513	6,000	6,000	5,587	-413	-6.9%
BOCES Athletic Services	14,834	16,000	16,000	14,420	-1,580	-9.9%
BOCES Officials	43,950	45,000	43,840	53,000	8,000	17.8%
BOCES Other	5,972	3,724	3,724	5,000	1,276	34.3%
Total	502,435	572,468	550,077	599,971	27,503	4.8%
TOTAL CO-CURRICULAR & ATHLETICS	734,330	834,899	795,802	877,437	42,538	5.1%

PUPIL TRANSPORTATION SUMMARY

The Blind Brook-Rye Union Free School District provides pupil transportation for all resident children who legally attend public, private or parochial schools that are between .75 to 15 miles from their homes, as specified by the current Board of Education Policy #5720 amended 5/18/04 (by voter referendum). Any student in kindergarten through 5th grade will be eligible if he or she lives more than $\frac{3}{4}$ 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 its own employees (6.0 FTE bus drivers). Private bus companies provide out-of-district transportation services and are more costly than in-district transportation services. The transportation budget is influenced by several variables, including but not limited to the following:

- In 2018-2019, the District provides transportation for approximately 970 resident students to in-district schools and 72 students attending 28 private and special education schools. It also handles most of its afternoon sports trips using District buses.
- The District owns and operates 13 large school buses and one school van that are inspected and maintained by the SWBOCES.
- The District must meet all NYSED (training), NYSDMV (drivers) and NYSDOT (buses) requirements for school bus operators.

Budget projections assume:

- The current school board transportation policy will remain unchanged.
- School start and end times will remain the same (two-tiered routing).
- The number of students requesting out of district transportation will remain stable.
- The price of fuel will not increase exorbitantly.
- The District shares some services to out-of-district schools thus saving money each year.
- Insurance as well as inspection and maintenance costs will experience no dramatic increases.

The Pupil Transportation budget for 2019-2020 is projected to increase by \$97,599, or 7.0% overall. This increase is a result of rising costs in most budget lines in 2019-2020.

Next year, the District must provide transportation for an estimated 80 resident students attending 32 different private and special education schools located outside of the District. It will do this by contracting with private school bus companies. The estimated cost for this contract transportation is \$810,991 or \$10,137 per pupil. By contrast, the District expects to transport 975 eligible students to in-district schools using its own school buses next year at a cost estimated to be \$645,917 or \$662 per pupil. The \$662 per pupil in-district transportation cost is far more (15x) efficient than the \$10,137 per pupil cost to transport children requesting service to out-of-district schools. Services provided to students attending out-of-district schools located with 15 miles of their residence are mandated by state education law.

Obtain more information at the [Pupil Transportation](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Pupil Transportation

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>IN-DISTRICT SERVICES:</u>						
5510						
Salary						
o Bus Drivers	362,357	389,866	389,727	427,501	37,635	9.7%
o Bus Drivers Overtime	39,393	35,000	39,968	42,500	7,500	21.4%
Equipment	2,705	4,500	0	5,555	1,055	23.4%
Contractual	23,844	37,864	35,619	38,718	854	2.3%
Supplies & Materials	0	0	0	0	0	0.0%
Fuel	23,012	25,000	22,835	25,000	0	0.0%
BOCES - Bus Repairs	92,809	80,000	83,500	85,000	5,000	6.3%
Garage Building	17,423	21,000	20,148	21,643	643	3.1%
Total	561,543	593,230	591,797	645,917	52,687	8.9%
<u>OUT-OF-DISTRICT SERVICES:</u>						
5540						
Contractor Transportation	720,569	773,579	728,714	810,991	37,412	4.8%
Contractual - Sports Trips	22,013	30,000	20,000	37,500	7,500	25.0%
Public Transportation	0	0	0	0	0	0.0%
BOCES Transportation	0	0	0	0	0	0.0%
Total	742,582	803,579	748,714	848,491	44,912	5.6%
TOTAL TRANSPORTATION	1,304,125	1,396,809	1,340,511	1,494,408	97,599	7.0%

BOCES SERVICES SUMMARY

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

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

The Blind Brook-Rye Union Free School District's use of Southern Westchester BOCES services represents about 3.6% of its total proposed 2019-2020 Budget. The five areas of services that the District subscribes to are:

- Special educational services for students
- Technology support services including student data and financial management services
- Cooperative school bus inspection and maintenance services
- Athletic services including Section 1 and competition official costs
- Various cross-contracts with other BOCES through the Southern Westchester BOCES

The District's decision to purchase these services from SWBOCES represents its belief that it is obtaining the highest quality service in these areas at a more reasonable cost than if it provided the services themselves or through outside vendors.

At this time it is projected that the District will subscribe to \$1,653,372 in BOCES services during the 2019-2020 school year. This represents a higher level of spending than was budgeted in 2018-2019 by \$368,448 or 28.7%. This reflects the additional services being procured in two primary areas – special educational tuitions and technology equipment and support services.

Noteworthy is the fact that the District receives BOCES aid provided by the NY State Education Department on purchases it makes from BOCES. Per the 2020 Legislative Budget the District expects to receive \$325,095 in BOCES aid during the 2019-2020 school year. This aid is calculated on the basis of 2018-2019 BOCES purchases made by the District and is approximately 22.2% of the total of all expenditures.

More information about these cooperative services can be obtained at the [SWBOCES](#) link.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2019-2020 ADOPTED BUDGET

EXPENDITURES: BOCES SERVICES

CoSer	Program	Code	2017-2018	2018-2019	2018-2019	2019-2020	Budget-	%
			Actual	Budget	Anticipated	Proposed	to-Budget	Diff
001*	Administration	1981	142,092	160,079	160,079	181,137	21,058	13.2%
002*	Capital (Rental)	1981	46,569	45,791	45,791	45,436	-355	-0.8%
101-102	Basic Occ Ed	2250	16,274	16,599	0	0	-16,599	-100.0%
230-240	SWBOCES Special Education	2250	283,658	0	141,295	142,988	142,988	0.0%
340.301	PNWBOCES Special Education	2250	0	280,040	142,000	385,075	105,035	37.5%
370-387	Guidance Services PNWB	2110	86,992	0	50,000	38,741	38,741	100.0%
483	Environmental Ed	2110	0	0	0	0	0	0.0%
483	Environmental Ed Admin	2110	0	0	0	0	0	0.0%
508	Dest Imagination	2110	0	5,000	5,000	5,000	0	0.0%
510	Educational Support Services	2630	191,233	189,736	223,273	230,653	40,917	21.6%
511-16	Inst Support & Online Database	2610	29,420	25,748	26,500	37,780	12,032	46.7%
530*	Comprehensive Support Svcs	2250	15,301	49,724	75,000	77,250	27,526	55.4%
551*	Athletic Services-SWB	2855	14,834	14,907	14,615	14,420	-487	-3.3%
551*	Section 1	2855	5,513	5,554	5,513	5,587	33	0.6%
551*	Officials	2855	43,950	52,600	45,268	51,500	-1,100	-2.1%
551*	Athletics Other	2855	3,498	2,448	2,599	4,850	2,402	98.1%
554	Model Schools/Tech Lead	2630	20,447	20,856	20,827	21,164	308	1.5%
55-577	School Improvement	2110	22,440	16,215	15,897	16,374	159	1.0%
582	SCI 21 Cur Training	2110	0	5,100	5,000	5,150	50	1.0%
584	Regional Scoring	2010	9,700	44,583	43,709	45,020	437	1.0%
585	Instructional Kits	2110	7,015	6,687	6,556	6,753	66	1.0%
586	Sci 21	2110	3,780	5,411	5,305	5,464	53	1.0%
592	Staff Development	2070	925	3,316	3,251	3,349	33	1.0%
602	Clearinghouse-PNWBOCES	1430	3,036	3,097	3,153	3,153	56	1.8%
604	State Aid Planning	1310	3,220	3,284	3,284	3,383	99	3.0%
606	Regional Certification	1430	0	0	0	0	0	0.0%
608	Recruiting P/NW BOCES	1430	1,530	28,050	22,500	22,500	-5,550	-19.8%
611	Financial Mgmt & Student Svcs	2630	111,947	143,829	43,712	108,879	-34,950	-24.3%
611	Data	2010	26,645	0	75,000	49,999	49,999	100.0%
611	Finance Manager	1310	35,677	36,392	35,961	34,041	-2,351	-6.5%
634*	Vehicle Maint	5510	89,564	76,500	80,000	85,000	8,500	11.1%
651	Labor Negs PNWBOCES	1430	3,036	0	3,150	3,245	3,245	100.0%
660	GASB45-Capital BOCES	1310	7,748	6,365	7,500	7,725	1,360	21.4%
681	BOE Policy Manual Erie 1	1010	3,400	3,400	3,400	3,500	100	2.9%
685	QUESTAR Financial Planning	1310	3,280	3,280	3,280	3,280	0	0.0%
694	Private Investigation	2070	3,929	25,500	0	0	-25,500	-100.0%
842-81*	Summer School Tuition	FFund	0	4,833	4,833	4,978	145	3.0%
Total Expenditures			1,236,653	1,284,924	1,323,251	1,653,372	368,448	28.7%

CAPITAL BUDGET SECTION

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OPERATIONS & MAINTENANCE SUMMARY

The Operations & Maintenance (O&M) budget for 2019-2020 is projected to increase by \$83,823, or 4.0%.

The budget projections are a result of estimates of staffing, utilities costs, service agreement costs and the number of ordinary and long-range maintenance projects paid out of the general fund next year.

The total District facilities square footage is currently at 297,739. Custodial personnel productivity will be 39,699 square feet per staff person in 2018-2019. The total annual O&M cost per square foot in 2019-2020 is estimated at \$7.39 per square foot.

Day shift custodians do set-ups, internal deliveries, building repairs, cleaning, grounds work and landscaping during the school day. Night custodians and cleaners do cleaning and set-ups as well as breakdowns. All custodial and cleaning work is performed to Level 2 standard.

<u>SCHOOL BLDG</u>	<u># SHIFTS</u>	<u>SQ FOOTAGE 2018-2019</u>	<u>TOTAL STAFFING 2018-2019</u>
PRSS	2	102,095	5.0
BBMS/HS	2	<u>195,644</u>	<u>10.0</u>
TOTALS		297,739	15

SQ FT/CUSTODIAL STAFF PERSON	39,699
<i>PER TWO SHIFTS</i>	

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Plant Operations and Maintenance

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget to Budget	% Difference
<u>PLANT OPERATIONS</u>						
1620						
Telephone Service	100,463	105,186	99,637	107,140	1,954	1.9%
Energy Service	81,342	111,770	90,000	120,135	8,365	7.5%
Water Service	27,596	30,742	27,500	28,592	-2,150	-7.0%
Electrical Service	331,569	369,835	350,000	376,132	6,297	1.7%
Copier Service	55,837	72,920	100,835	80,690	7,770	10.7%
Total	596,807	690,453	667,972	712,687	22,234	3.2%
<u>PLANT MAINTENANCE</u>						
1621						
Salaries:						
o Custodial	599,898	652,971	637,150	692,589	39,618	6.1%
o Overtime	62,951	66,000	60,777	85,000	19,000	28.8%
o Night Cleaners	208,616	227,248	212,215	222,399	-4,849	-2.1%
Equipment	13,323	15,500	5,000	15,500	0	0.0%
Ordinary Maintenance	38,493	66,200	53,984	67,200	1,000	1.5%
Service Agreements	138,339	153,000	156,071	177,420	24,420	16.0%
Long Range Maintenance	97,667	114,100	162,666	96,500	-17,600	-15.4%
Uniforms	5,721	6,500	6,468	6,500	0	0.0%
Supplies & Materials	112,739	125,000	118,490	125,000	0	0.0%
Total	1,277,747	1,426,519	1,412,821	1,488,108	61,589	4.3%
TOTAL O & M	1,874,554	2,116,972	2,080,793	2,200,795	83,823	4.0%

DEBT SERVICE SUMMARY

In order to build facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. It also borrows money in certain instances when tax refunds to non-homestead taxpayers become necessary as a result of court orders. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on these outstanding borrowings. At this time the District does not have any outstanding debt as it relates to equipment purchases (school buses, technology equipment, etc.).

The scheduled debt service for 2019-2020 is \$2,762,429 and each type of payment is delineated on the next page. Noteworthy is the bond anticipation note interest payment for the construction project approved in October 2017, the tax refund bond debt service payments, and the interest and principal payments for two new school buses which are new additions to the budget in 2019-2020.

The District's "old" construction bond debt service schedule for years 2017-2018 through 2025-2026 is provided below. The figures reflect revisions brought about by 2000 bond refinancing completed in March 2011 that will save the District \$946,648 in debt service payments and \$1,850,000 savings with the October 2014 refunding of 2005 bonds.

CONSTRUCTION BOND DEBT SERVICE SCHEDULE

SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST
2018-2019	\$1,640,000	\$478,150	\$2,118,150
2019-2020	\$1,675,000	\$403,700	\$2,078,700
2020-2021 *	\$1,710,000	\$323,250	\$2,033,250
2021-2022	\$945,000	\$236,625	\$1,181,625
2022-2023	\$990,000	\$188,250	\$1,178,250
2023-2024	\$1,040,000	\$137,500	\$1,177,500
2024-2025	\$1,090,000	\$84,250	\$1,174,250
2025-2026 **	\$1,140,000	\$28,500	\$1,168,500
Totals	\$13,475,000	\$3,605,553	\$17,080,553

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

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

The total debt including principal and interest payments for the energy performance contract project is \$3,679,220 on an original borrowing of \$3,070,767. Debt service payments started in 2015-2016 and continue for 15-years through 2030-2031. Except for lower first and last payments, the annual debt service for this borrowing is \$245,294; much of which is expected to be offset by energy cost savings and NYS building aid. The debt service for school buses is new and represents the cost of two buses at \$110,000 apiece financed over five years.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Debt Service

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget- to- Budget	% Difference
<u>DEBT SERVICE</u>						
9711						
Construction Bonds:						
Principal	1,620,000	1,640,000	1,640,000	1,675,000	35,000	2.1%
Interest	543,650	478,150	478,150	403,700	-74,450	-15.6%
Energy Performance:						
Principal	182,050	186,193	186,193	190,430	4,237	2.3%
Interest	63,232	59,089	59,089	54,852	-4,237	-7.2%
School Buses:						
Principal	0	0	0	41,000	41,000	100.0%
Interest	0	0	0	9,000	9,000	100.0%
Construction BANs:						
Principal	0	0	0	0	0	0.0%
Interest	0	52,500	52,500	63,152	10,652	20.3%
Tax Cert Bonds:						
Principal	0	187,354	187,354	185,000	-2,354	-1.3%
Interest	0	125,649	125,649	140,294	14,645	11.7%
TOTAL DEBT SERVICE	2,408,932	2,728,935	2,728,935	2,762,429	33,493	1.2%

COMMUNITY SERVICES & CENSUS

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 this program is available at the [Community Services](#) link.

There is no change in budget for this area in the 2019-2020 school year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Community Services & Census

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget to Budget	% Difference
<u>CIVIC ACTIVITIES</u>						
8060						
Community Svc - Contractual	0	1,000	0	1,000	0	0.0%
<u>CENSUS</u>						
8070						
BOCES Cross Contract	0	0	0	0	0	0.0%
TOTAL COMMUNITY SERVICES & CENSUS	0	1,000	0	1,000	0	0.0%

INTER-FUND TRANSFERS

The School District maintains seven individual governmental funds; General Fund, Special Aid Fund, School Lunch Fund, Special Purpose Fund, Debt Service Fund, Capital Projects Fund and Permanent Fund. The General, Special Aid and the Capital Projects Funds, are considered major funds.

The District typically budgets for two types of interfund transfers from the General Fund to the:

1. Special Aid Fund
2. Capital Projects Fund

The Special Aid Fund is used to account for revenues and expenditures in connection with federally supported programs and State funded grants operated by the School District. At Blind Brook, the General Fund supports only one of these programs. Each year the estimated costs of providing extended year (summer) school services is determined and 20% of this amount is budgeted as a transfer to the Special Aid Fund. The remaining 80% of funding is provided by the State Education Department.

The Capital Projects Fund is provided for school districts to account for capital improvements and acquisitions. Capital projects are budgeted on an individual project basis since legal and contractual requirements will vary from one project to another. The initiation and implementation of a capital project generally requires voter authorization of the funding that may take the form of either obligations or current budgeted funds.

Included in the 2019-2020 budget is only one interfund transfer. This transfer is to the Special Aid Fund in the amount of \$40,223 providing a 20% offset to summer school special education expenditures anticipated in July and August of 2019. The remaining 80% of funding is provided by the State Education Department and accounted for in the Special Aid Fund.

There are no capital projects scheduled in 2019-2020 that will require a transfer from the general fund to the capital fund. The large scale construction that will take place at both Blind Brook campuses will be funded through the sale of serial bonds in October 2019 and July 2020.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2019-2020 ADOPTED BUDGET

EXPENDITURES: Inter-fund Transfers

	2017-2018 Actual	2018-2019 Budget	2018-2019 Anticipated	2019-2020 Budget	Budget-to- Budget	% Difference
<u>INTERFUND TRANSFERS</u>						
9950						
Transfer to Special Aid Fund	29,438	40,656	40,656	40,223	-433	-1.1%
Transfer to Capital Fund	0	0	0	0	0	0.0%
TOTAL INTERFUND TRANSFERS	29,438	40,656	40,656	40,223	-433	-1.1%

APPENDICES

Appendix Number and Description:

1. 2019-2020 Real Property Tax Levy Cap Worksheet
2. 2019-2020 Property Tax Report Card
3. 2019-2020 Administrative Compensation Information
4. Local Government Exemption Impact Report
5. Glossary of School Finance and Budget Terms
6. 2019-2020 School District Budget Notice (Postcard)
7. New York State School District Report Card
8. Fiscal Accountability and Special Education Supplement

Real Property Tax Levy Cap

2019-2020

Total Levy Limit Before Adjustments/Exclusions	
Tax Levy FYE 2018-19	\$38,872,545
Tax Cap Reserve Plus Interest from FYE 2018 Used to Reduce 2018-19 Levy	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2018-19	\$0
Tax Base Growth Factor	1.0096
PILOTs Receivable FYE 6/30/2019	\$0
Tort Exclusion Amount Claimed in FYE 6/30/2019	\$0
Capital Levy for FYE 6/30/2019	\$1,536,016
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 6/30/2019	\$0
Available Carryover from FYE 6/30/2019	\$0
Total Levy Limit Before Adjustments/Exclusions	\$38,463,900
Exclusions	
Tax Levy Necessary for Expenditures from Tort Orders/Judgments Over 5%	\$0
Capital Levy for FYE 6/30/2020	\$1,557,751
Pension Rate Expenditures caused by an ECR growth rate of Greater than 2%	
Teachers Retirement System	\$0
Employee Retirement System	\$0
Total Exclusions	\$1,557,751
Tax Levy Limit Adjusted for Transfers Plus Exclusions	\$40,021,651
Total Tax Cap Reserve Amount to Reduce 2019 Levy	\$0
2019-20 Proposed Levy, Net of Reserve	\$40,021,651
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$0

Property Tax Report Card

2019-2020

	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Proposition	45,190,924	46,289,618	2.43%
A. Proposed Tax Levy to Support the Total Budgeted Amount	38,872,545	40,021,651	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	38,872,545	40,021,651	2.96%
F. Permissible Exclusions to the School Tax Levy Limit	1,536,016	1,557,751	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	37,336,529	38,463,900	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	37,336,529	38,463,900	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	1,420	1,414	-0.42%
Consumer Price Index			2.44%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	970,109	567,072
Assigned Appropriated Fund Balance	1,567,746	1,331,497
Adjusted Unrestricted Fund Balance	1,760,369	1,700,000
Adjusted Unrestricted Fund Balance Percent of the Total Budget	3.90%	3.67%

Property Tax Report Card (continued)
Schedule of Reserve Funds

2019-2020

Name	Description	3/31/19 Actual Balance	Est. Balance at 6/30/19	Planned Use
Capital	For the cost of any object or purpose which bonds may be issued.	\$0	\$0	
Repair	For the cost of repairs to capital improvements or equipment.	\$0	\$0	
Workers' Compensation	For self-insured WC funds only.	\$0	\$0	
Unemployment Insurance	For reimbursement to NYS U.I Fund.	\$0	\$0	
Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$0	\$0	
Mandatory Reserve for Debt Service	For proceeds from the sale of district capital assets of improvement, for debt service.	\$0	\$0	
Insurance	For liability, casualty, and other types of uninsured losses.	\$0	\$0	
Property Loss	To cover property loss.	\$0	\$0	
Liability	To cover liability claims.	\$0	\$0	
Tax Certiorari	For tax certiorari settlements.	\$39,558	\$39,558	
Reserve for Insurance Recoveries	For unexpended proceeds of insurance recoveries at fiscal year end.	\$0	\$0	
Employee Benefit Accrued Liability	For accrued "employee benefits" due to employee upon termination of service.	\$351,979	\$351,979	Part to be used for separation payments on 7/15/19
Retirement Contribution	For employer contributions to the NYS SLERS.	\$225,535	\$175,535	\$50,000 budgeted in 2019-2020
Reserve for Uncollected Taxes	For unpaid taxes due certain city school districts not reimbursed by city/county until the next year.	\$0	\$0	
Other Reserve	Other as allowed NY NYS law.	\$0	\$0	

Salary: Administrative Compensation Information
661905 – BLIND BROOK-RYE UFSD

2019-2020 – Page 1
 Official – as of 4/15/2019

Submittal Form for Estimated Salaries in the Budget for the 2019-2020 School Year
 Form Due - May 13, 2019 Salary Threshold = \$138,000
 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	220,349	56,929	
1.	Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
2.	Asst Supt for Finance & Facilities	264,875	62,048	7,000
	Other Supervisory and Administrative Employees Scheduled to Receive \$138,000 or More in Salary			
3.	DIRECTOR PPS	198,920	54,719	
4.	DIRECTOR OF HEALTH/PHYS ED & ATH	154,850	50,176	
5.	DIRECTOR OF TECHNOLOGY	145,431	49,204	
6.	HS PRINCIPAL	199,485	40,185	
7.	MS PRINCIPAL	214,394	36,199	
8.	ES PRINCIPAL	181,449	52,918	
9.	ES ASSOC PRINCIPAL	164,271	36,555	
10.	MS ASST PRINCIPAL	162,720	50,987	
11.	HS ASST PRINCIPAL	162,720	50,987	



**NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**

(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: April 15, 2019

Taxing Jurisdiction: Blind Brook-Rye UFSD

Fiscal Year Beginning: July 1, 2019

Total equalized value in taxing jurisdiction:

\$2,504,124,741

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12150	NYS-Generally	RPTL 404(2)	3	8,172,000	0.33%
13100	County-Generally	RPTL 406(1)	12	134,794,450	5.38%
13500	Town-Generally	RPTL 406(1)	1	10,159,900	0.41%
13650	Village-Generally	RPTL 406(1)	17	20,404,000	0.81%
13800	School District	RPTL 408	2	49,519,500	1.98%
13850	BOCES	RPTL 408	1	2,439,900	0.10%
25110	Nonprof Corp-Religious	RPTL 420-a	1	3,267,300	0.13%
25130	Nonprof Corp-Charitable	RPTL 420-a	1	14,822,600	0.59%
27350	Privately-Owned Cemetery Land	RPTL 446	1	22,600	0.00%
41120	Alt Vet Ex-War-Non Combat	RPTL 458-a	104	5,616,000	0.22%
41124	Alt Vet Ex-War-Non Combat	RPTL 458-a	15	810,000	0.03%
41130	Alt Vet Ex-War- Combat	RPTL 458-a	46	4,110,675	0.16%
41134	Alt Vet Ex-War- Combat	RPTL 458-a	7	630,000	0.03%
41140	Alt Vet Ex-War-Disability	RPTL 458-a	8	1,079,710	0.04%
41144	Alt Vet Ex-War-Disability	RPTL 458-a	4	388,290	0.02%
41400	Clergy	RPTL 460	2	3,000	0.00%
41800	Persons Age 65 or Over	RPTL 467	22	4,406,580	0.22%
41834	Enhanced STAR	RPTL 425	150	29,122,421	1.16%
41854	Basic STAR 1999-2000	RPTL 425	1,051	89,303,470	3.57%
49500	SOLAR OR WIND ENERGY SYST	RPTL 487	1	20,155	0.00%
Totals			1,449	380,092,551	15.18%

Values have been equalized using the Uniform Percentage of Value. The exempt amounts do not take into consideration any payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$0

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

The glossary below provides a brief description of most of the school budgeting and financial accounting terms which may be used during the school budget hearings and in the budget document itself.

ASSESSED VALUATION:

Assessed valuation is defined as the value of real property for the purpose of levying taxes.

BASE PROPORTIONS:

Base proportions determine how the tax burden is distributed between residential (homestead) and commercial (non-homestead) properties in the municipality. Changes in the base proportion do not change the overall district tax levy, but instead change how much of the tax levy is paid by homeowners and how much is paid by owners of commercial properties. Base proportions are determined by the New York State Office of Real Property Services.

BOND:

Money borrowed to pay for a school district expenditure. Typically, the money is used for capital expenditures, such as the purchase of buses or the construction or renovation of a building, although in some cases school districts also issue bonds for other large expenditures such as the repayment of back taxes in a certiorari settlement. The goal in borrowing is to spread the cost out over a period of years and lessen the cost to taxpayers in any one year. By definition, a bond is a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

BUDGET:

A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them. An underlying reason for a budget is the achievement of the school district's specified annual education goals.

BUDGET CALENDAR:

A schedule of key dates that the board of education and administrators follow in the preparation, presentation, adoption, and administration of the school district budget.

BUDGET CAP:

Per New York State education law, in the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their spending increase at 120% of the Consumer Price index or 4%, whichever is lower. For more on this, see the definition of a contingent budget.

CAPITAL OUTLAY:

An expenditure that is generally more than \$20,000 and results in the ownership, control, or possession of assets intended for continued use over long periods of time. These can include new buildings or building renovations and additions; new school buses; as well as new equipment (i.e. desks, computers, etc.) and library books purchased for a new or expanded school building.

CONSUMER PRICE INDEX (CPI):

An index of prices used to measure the change in the cost of basic goods and services in

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

comparison with a fixed base period (also called the cost-of-living index). However, the CPI does not take into account many of the items that cause school district budgets to rise, such as the increasing cost of health insurance, liability insurance and retirement contributions.

CONTINGENT BUDGET:

In the event it becomes necessary, a contingency budget is developed based on provisions of education law and Blind Brook Board of Education policy. The School District budget for any school year or any part of such budget, or any proposition involving the expenditure of money for such school year, shall not be submitted for a vote of the qualified voters of the District more than twice in any school year. If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget and the tax levy cannot exceed the total tax levy of the prior year (0% levy growth).

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 part of the cost of operating the school district. Employee benefits include the district cost for health insurance premiums, dental and vision insurance, life and disability insurance, Medicare, retirement, social security, and tuition reimbursement.

EQUALIZATION RATE:

In simple terms, an equalization rate represents the average level of assessment in each community. For example, an equalization rate of 80 means that, on average the property in a community is being assessed at 80% of its market value. The words "on average" are stressed to emphasize that that an equalization rate of 80 does not mean that each and every property is assessed at 80% of full value. Some may be assessed at lower than 80%, while others may be assessed at higher than 80%. Equalization rates are established by the New York State Board of Equalization and Assessment. School districts that comprise more than one city, town or village must use the equalization rate to determine the tax rates for each municipality. The purpose is to bring some semblance of equity to how the taxes are distributed in any one school district, so that ideally a home with a full market value of \$100,000 in one community will pay the same taxes as a home with a market value of \$100,000 in the next community, regardless of how those two homes are assessed. A district at full value assessment does not have an equalization rate (as is the case with Blind Brook).

EXPENDITURE:

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

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

FISCAL YEAR (FY):

A fiscal year is the accounting period on which a budget is based. The New York State governmental fiscal year runs from April 1 through March 31. The fiscal year for all New York counties and towns and for most cities is the calendar year. School districts in the State operate on a July 1 through June 30 fiscal year.

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, 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, New York State's School Tax Relief Program, is a school property tax rebate program and a partial property tax exemption from school taxes. All New Yorkers who own and live in their home - whether it is a condominium, cooperative apartment, manufactured home, farm dwelling, apartment building or mixed-use property - are eligible for the STAR exemption on their primary residence.

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

STATE AID:

State Aid is additional money that the state gives to districts, to be used in different areas, such as lowering the tax levy, etc. Until the state passes its budget, the district does not know exactly how much to expect in state aid, but school districts are still required to present their budgets to voters on the third Tuesday in May. To meet that mandate, a district has to estimate its state aid revenues unless the state budget is passed on time.

SUPPLIES:

Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial/maintenance supplies, and computer software.

TAX ANTICIPATION NOTE (TAN):

A municipal bond, usually with a maturity of less than one year, issued on the assumption that the debt will be paid back with future tax revenue. School districts issue tax anticipation notes usually at the start of a fiscal year to maintain appropriate cash flow to pay immediate or time sensitive obligations.

TAX BASE:

The assessed value of local real estate that a school district may tax for yearly operational monies.

TAX CERTIORARI:

The legal process by which a commercial property owner can challenge the real estate tax assessment on a given property in an attempt to reduce the property's assessment and real estate taxes.

TAX LEVY:

The total sum of operating funds to be raised by the school district after subtracting out all other non-property revenues including state aid. The tax levy is used to determine the tax rate for property owners in each of the cities, towns or villages that a school district may be comprised of.

TAX RATE (MILLAGE RATE):

The amount of tax paid for each \$1,000 of assessed value of property. In districts that cover just one municipality, the tax rate is figured simply by dividing the total assessed property value by 1,000 and then dividing that again into the tax levy (the amount of money to be raised locally). In districts that encompass more than one municipality, the formula for figuring the tax rate is more complicated. It involves assigning a share of the total tax levy to each municipality and applying equalization rates to take into account different assessment practices.

THREE-PART BUDGET:

New York school districts must, by law, divide their budgets into three components - administrative, capital and program - and each year they must show how much each portion has increased in relation to the whole budget. It consists of the following components:

1. Administrative Budget Component - These expenditures include office and administrative costs; salaries and benefits for certified school administrators who spend

GLOSSARY OF SCHOOL FINANCE AND BUDGET TERMS

50 percent or more of their time performing supervisory duties; data processing; public information; legal fees; property insurance; and school board expenses.

2. Capital Budget Component - This covers all school bus purchases, debt service on buildings, and leasing expenditures; tax certiorari and court-ordered costs; and all facility costs, including salaries and benefits of the custodial staff; service contracts, maintenance supplies and equipment; and utilities.
3. Program Budget Component - This portion includes salaries and benefits of teachers and supervisors who spend the majority of their time teaching; instructional costs such as supplies, equipment and textbooks; co-curricular activities and interscholastic athletes; staff development; and transportation operating costs.

TRUE VALUE TAX RATE:

Is what the tax rate would be if assessments of all properties were maintained at 100% of market value. Districts not assessed at full value have the assessed valuation multiplied by an equalization rate set by the New York State Office of Real Property Services. At Blind Brook the actual tax rate is the true tax rate because assessments are set at full-value. A separate true value tax rate is established for homestead (residential) and non-homestead (commercial) properties but sometimes a “blended rate” is referred to which combines the two.

UNION FREE SCHOOL DISTRICT:

In 1853, the Legislature established union free school districts, which are districts resulting from a “union” of two or more common school districts, “free” from the restrictions that previously barred them from operating high schools. In July 2004, there were 163 school districts of this type. Despite being able to operate high schools, thirty-one of these districts provide only elementary education. Those districts that are not components of central school districts provide secondary education by contracting with other districts. Each union free school district is governed by a three- to nine-member board of education.

NEW YORK STATE SCHOOL DISTRICT REPORT CARD

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