



BUDGET DISCUSSION

2023-2024



BLIND BROOK-RYE UFSD

March 7, 2023



Today's Budget Discussion Items

- Review of tax cap Information
- Plan A Budget
- Plan B Budget
- Rollover Budget
- Tax Cap Compliant Budget
- Additional Propositions
- Upcoming Budget Discussion Dates

Review of Previous Information



The *Current* 2023-2024 Tax Cap Reality

CPI Factor at 2.00 and Tax Base Growth Factor of 1.0099

The Blind Brook School District is allowed a preliminary maximum allowable tax levy limit of **3.00%** in 2023-2024.



Net 2022-2024 Tax Levy Cap Increase

Preliminary Tax Levy Cap

Maximum Allowable Tax Levy \$ 47,194,445

Prior year tax levy \$ 45,809,574

Net Increase to Stay at Cap \$ 1,384,871



Superintendent's Proposed Budget

Proposed Expenditures Plan "A"

\$58,307,701

% Expenditure Increase

10.92%

Proposed Expenditures Plan "B"

\$57,521,146

% Expenditure Increase

9.42%



2023-2024 Plan A Expenditures by Function

Functional Area	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget-to-Budget	% Difference
Board of Education	69,890	44,954	71,199	1,309	1.9%
Central Office	1,104,727	1,120,719	1,219,081	114,354	10.4%
Public Info & Legal	435,795	270,744	505,366	69,571	16.0%
Operations & Maintenance	2,744,358	2,796,127	3,314,911	570,553	20.8%
Central Services	713,655	556,191	744,180	30,525	4.3%
Curriculum Development	315,096	278,855	378,734	63,638	20.2%
Supervision & Inservice Training	1,647,005	1,586,061	1,830,797	183,792	11.2%
Instructional Services	15,127,998	14,593,929	16,156,996	1,028,998	6.8%
Special & Pupil Services	7,017,157	6,952,661	7,891,640	874,483	12.5%
Library & Technology	2,730,121	2,745,699	2,993,264	263,143	9.6%
Guidance & Health	1,957,320	1,852,541	1,856,074	(101,246)	-5.2%
Co-curricular & Athletics	1,172,023	1,020,378	1,274,959	102,936	8.8%
Pupil Transportation	1,662,865	1,578,672	1,869,117	206,252	12.4%
Employee Benefits	10,660,991	11,335,068	12,926,991	2,266,000	21.3%
Debt Service	5,169,593	5,163,284	5,235,392	65,799	1.3%
Interfund Transfers	39,000	39,000	39,000	0	0.0%
Total Expenditures	52,567,594	51,934,883	58,307,701	5,740,107	10.9%



2023-2024 Plan B Expenditures by Function

Functional Area	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget-to-Budget	% Difference
Board of Education	69,890	44,954	71,199	1,309	1.9%
Central Office	1,104,727	1,120,719	1,168,995	64,268	5.8%
Public Info & Legal	435,795	270,744	505,366	69,571	16.0%
Operations & Maintenance	2,744,358	2,796,127	3,184,075	439,717	16.0%
Central Services	713,655	556,191	744,180	30,525	4.3%
Curriculum Development	315,096	278,855	342,448	27,352	8.7%
Supervision & Inservice Training	1,647,005	1,586,061	1,738,633	91,628	5.6%
Instructional Services	15,127,998	14,593,929	15,986,509	858,511	5.7%
Special & Pupil Services	7,017,157	6,952,661	7,891,640	874,483	12.5%
Library & Technology	2,730,121	2,745,699	2,993,264	263,143	9.6%
Guidance & Health	1,957,320	1,852,541	1,856,074	(101,246)	-5.2%
Co-curricular & Athletics	1,172,023	1,020,378	1,262,959	90,936	7.8%
Pupil Transportation	1,662,865	1,578,672	1,841,884	179,019	10.8%
Employee Benefits	10,660,991	11,335,068	12,659,546	1,998,555	18.7%
Debt Service	5169,593	5,163,284	5,235,392	65,799	1.3%
Interfund Transfers	39,000	39,000	39,000	0	0.0%
Total Expenditures	52,567,594	51,934,883	57,521,164	4,953,570	9.4%



Plan A - Plan B Comparison

Functional Area	Plan A	Plan B
Central Office	1,219,081	1,168,995
Operations & Maintenance	3,314,911	3,184,075
Curriculum Development	378,734	342,448
Supervision & Inservice Training	1,830,797	1,738,633
Instructional Services	16,156,996	15,986,509
Co-curricular & Athletics	1,274,959	1,262,959
Pupil Transportation	1,869,117	1,841,884
Employee Benefits	12,926,991	12,659,546



Reductions from Plan A to Plan B

Shared Secy for Asst Spts	\$	70,172
Furn & Equip for Shared Secy		1,200
Internal Risk Audit		15,000
Groundsman		60,664
Maintainer		70,172
Office Asst-MS Asst Principal		60,664
SRP Professional Development		1,500
Consultants-Instructional Pro Deve		30,000
Add FTE for Projected Enrollment		(74,144)
Security Supervisor		50,000
Security Monitor		34,440
Increase Monitor OT		(22,369)
HS-ELA Classroom Furniture		40,176
HS-Special Ed Classroom Furniture		17,293
HS-Band Equipment		25,300
HS-Soc. St. Classroom Furniture		11,200
MS-FACS Equipment		3,360
MS-Music Classroom Chairs		2,600
MS-ELA Classroom Furniture		22,000
MS-Computer Classroom Furniture		9,000
MS-Art Classroom Furniture		8,500
RSS- Instructional Materials		43,131
Teams Uniforms		12,000
Contract Transport Contignency		27,233
Employee Benefits		267,445
Total Reduction	\$	786,537

Budget Considerations



Rollover Budget

Proposed Expenditures

\$55,884,062

% Expenditure Increase

6.31%



2023-2024 Rollover Expenditures by Function

Functional Area	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget-to-Budget	% Difference
Board of Education	69890	44,954	70,929	1,039	1.5%
Central Office	1104727	1,120,719	1,140,857	36,130	3.3%
Public Info & Legal	435795	270,744	428,393	(7,402)	-1.7%
Operations & Maintenance	2744358	2,796,127	3,026,489	282,131	10.3%
Central Services	713655	556,191	744,180	30,525	4.3%
Curriculum Development	315096	278,855	342,448	27,352	8.7%
Supervision & Inservice Training	1647005	1,586,061	1,705,483	58,478	3.6%
Instructional Services	15127998	14,593,929	15,495,827	367,829	2.4%
Special & Pupil Services	7,017,157	6,952,661	7,746,613	729,456	10.4%
Library & Technology	2,730,121	2,745,699	2,555,095	(175,026)	-6.4%
Guidance & Health	1,957,320	1,852,541	1,856,074	(101,246)	-5.2%
Co-curricular & Athletics	1,172,023	1,020,378	1,268,133	96,110	8.2%
Pupil Transportation	1,662,865	1,578,672	1,797,894	135,029	8.1%
Employee Benefits	10,660,991	11,335,068	12,431,255	1,770,264	16.6%
Debt Service	5,169,593	5,163,284	5,235,392	65,799	1.3%
Interfund Transfers	39,000	39,000	39,000	0	0.0%
Total Expenditures	52,567,594	51,934,883	55,884,062	3,316,468	6.3%



Plan B - Rollover Comparison

Functional Area	Plan B	Rollover
Board of Education	71,199	70,929
Central Office	1,168,995	1,140,857
Public Info & Legal	505,366	428,393
Operations & Maintenance	3,184,075	3,026,489
Supervision & Inservice Training	1,738,633	1,705,483
Instructional Services	15,986,509	15,495,827
Special & Pupil Services	7,891,640	7,746,613
Library & Technology	2,993,264	2,555,095
Co-curricular & Athletics	1,262,959	1,268,133
Pupil Transportation	1,841,884	1,797,894
Employee Benefits	12,659,546	12,431,255



Reductions from Plan B to Rollover Budget

BoE Materials & Supplies	\$ 270
Secy to Spt Vacation Day Payout	1,888
Spt Office furniture	11,000
Asst Spt Office Furniture	2,250
Reduce Claims Audit Scope	13,000
Personnel Clerk	70,172
Personnel Material & Suplies	2,500
BOCES- EAP Program	4,301
Facility Director Office Asst	49,964
Team Leader Stipends	21,840
RSS Night Custodian	49,734
Night Cleaners	30,798
Uniform	250
Copier Related Services	5,000
Training- New Literacy Program	32,976
2 FTE for Enrollment Increase- RSS	148,286
.5 FTE FLES Teacher	55,793
1 FTE Mandarin Teacher	111,587
Guidance Stipend	11,000
Security Monitor Coverage	22,369
5th Grade Furniture	16,374
Textbooks- k-5 Literacy	120,273
1 FTE Special Ed	74,143
2 FTE Special Ed Teacher Aide	70,884
Software- K-5 Literacy	36,000
BOCES-Technology	402,169
Transport- Reduce Contingency	43,990
Employee Benefits	228,291
	\$ 1,637,102



Cap Compliant Budget

Proposed Expenditures

\$53,933,906

% Expenditure Increase

2.6%



2023-2024 Cap Compliant Expenditures by Function

Functional Area	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget-to-Budget	% Difference
Board of Education	69,890	44,954	68,729	(1,161)	-1.7%
Central Office	1,104,727	1,120,719	1,136,857	32,130	2.9%
Public Info & Legal	435,795	270,744	427,143	(8,652)	-2.0%
Operations & Maintenance	2,744,358	2,796,127	2,978,038	233,680	8.5%
Central Services	713,655	556,191	744,180	30,525	4.3%
Curriculum Development	315,096	278,855	342,448	27,352	8.7%
Supervision & Inservice Training	1,647,005	1,586,061	1,698,483	51,478	3.1%
Instructional Services	15,127,998	14,593,929	15,295,560	167,562	1.1%
Special & Pupil Services	7,017,157	6,952,661	7,598,969	581,812	8.3%
Library & Technology	2,730,121	2,745,699	2,499,121	(231,000)	-8.5%
Guidance & Health	1,957,320	1,852,541	1,736,585	(220,735)	-11.3%
Co-curricular & Athletics	1,172,023	1,020,378	220,399	(951,624)	-81.2%
Pupil Transportation	1,662,865	1,578,672	1,701,854	38,989	2.3%
Employee Benefits	10,660,991	11,335,068	12,211,148	1,550,157	14.5%
Debt Service	5169,593	5,163,284	5,235,392	65,799	1.3%
Interfund Transfers	39,000	39,000	39,000	0	0.0%
Total Expenditures	52,567,594	51,934,883	53,933,906	1,366,313	2.6%



2023-2024 Cap Compliant Expenditures by Function

Functional Area	Rollover	Tax Cap Compliant
Board of Education	70,929	68,729
Central Office	1,140,857	1,136,857
Public Info & Legal	428,393	427,143
Operations & Maintenance	3,026,489	2,978,038
Supervision & Inservice Training	1,705,483	1,698,483
Instructional Services	15,495,827	15,295,560
Special & Pupil Services	7,746,613	7,598,969
Library & Technology	2,555,095	2,499,121
Guidance & Health	1,856,074	1,736,585
Co-curricular & Athletics	1,268,133	220,399
Pupil Transportation	1,797,894	1,701,854
Employee Benefits	12,431,255	12,211,148



Reductions from Rollover Budget to Tax Cap Compliant

Legal Advtg	\$ 2,200
Spt Equipment	1,000
Business office Equipment	3,000
Videographer Equipment	1,250
Blg & Grounds Equipment	48,451
Clerical Support OT-RSS, MS/HS	6,000
HS Main Office Equipment	1,000
Security OT	27,194
Clerical Subs	3,122
Instructional Furn & Equip	151,912
Academic Field Trips including Transport	23,319
Special Ed Instructional Equipment	15,000
SAS Counselor	74,069
DBT Training	58,575
Technology Clerk OT	1,500
Technology Equipment	54,474
Guidance Equipment	1,500
Nurse OT	8,000
Nurse Equipment	2,700
MS/HS Social Worker	107,389
Extracurricular Advisor & Chaperone Stipends	303,363
Extracurricular Contractual & Materials	69,350
Coach & Chaperone Stipends	375,522
Athletic Equipmet & Reconditioniong	51,000
Athletic Contractual & Materials	164,270
Athletic BOCES	84,129
Bus Driver OT (No Athletics or Extracurricular)	68,850
Transportation Equipment	2,500
Sports Contractual Transport	19,410
Employee Benefits	220,107
	\$ 1,950,156



Cuts to Reach the Cap

In order for the District to develop a budget that would be at the tax cap, cuts would come from areas such as the following:

- Interscholastic Athletics
- Co-Curricular Activities
- Field and Sports Trips
- Equipment
- Custodial Services
- Student Assistance Counselor
- Counseling/Mental Health Services



Budget Expense Drivers

This year there are several items that are causing an increase in expenditures for the 2023-2024 school year.

Healthcare costs increased 15% this year and are expected to increase 10% next year for a total of \$1,865,000.

Utility expenses have gone up due to inflation and increased building size.

Increased need for student support services as a consequence of the pandemic.

Transportation costs are higher due to higher contract services and fuel costs.

Less surplus funds from current year budget available to offset expenses.

CPI is on track to again exceed 2% (.5% in January would be 6% annualized).



Proposal Summary

	Plan A	Plan B	Roll Over	Tax Cap Compliant
Total Expenditures	58,307,701	57,521,164	55,884,062	53,933,906
Percentage Increase	10.92%	9.42%	6.31%	2.6%

Additional Propositions



2023-2024 Separate Bus Proposition

The District must replace two of its aging school vehicles – two large school buses. The estimated costs are \$143,925 per school bus.

It is proposed then that the \$287,850 procurement be in the form of a lease purchase over 5 years thus requiring an estimated **\$66,622** for principal and interest payments annually over the next five years.

The authorization for the new bus lease agreement must be in the form of a separate proposition on the May 16th ballot.



2023-2024 Capital Reserves

The District would like to create two capital reserves to facilitate the saving over time for capital expenditures for both fleet and facilities. These reserves would be established for a fixed period of time and would be for a finite amount of dollars. Taxpayer authorization is required to both establish and spend from these reserves.

The authorization for both of these reserves must be in the form of a separate propositions on the May 16th ballot.



Upcoming 2023-2024 Budget Discussion Dates

March 11,2023	Saturday Public Budget Discussion
March 21, 2023	Public Budget Discussion
April 17, 2023	BOE Candidate Petitions due by 5:00 PM
April 18, 2023	Board Adoption of 2023-2024 Budget BOCES 2023-2024 Budget & Board Member Vote
May 9, 2023	Public Budget Hearing
May 16, 2023	2023-2024 Budget Vote & Board Member Election



Board & Community Discussion

