



PROPOSED BUDGET

2024-2025



BLIND BROOK-RYE UFSD

March 5, 2024



Tonight's Presentation

Budget Context

- Board Policy
 - The Budget Process
 - Recent Spending & Tax Levy History
 - 2024-2025 Tax Levy Cap
-

Budget Drivers

- Goals
 - Enrollment
 - Staffing
-

2024-2025 Proposed Budget



Budget Context

2024-2025

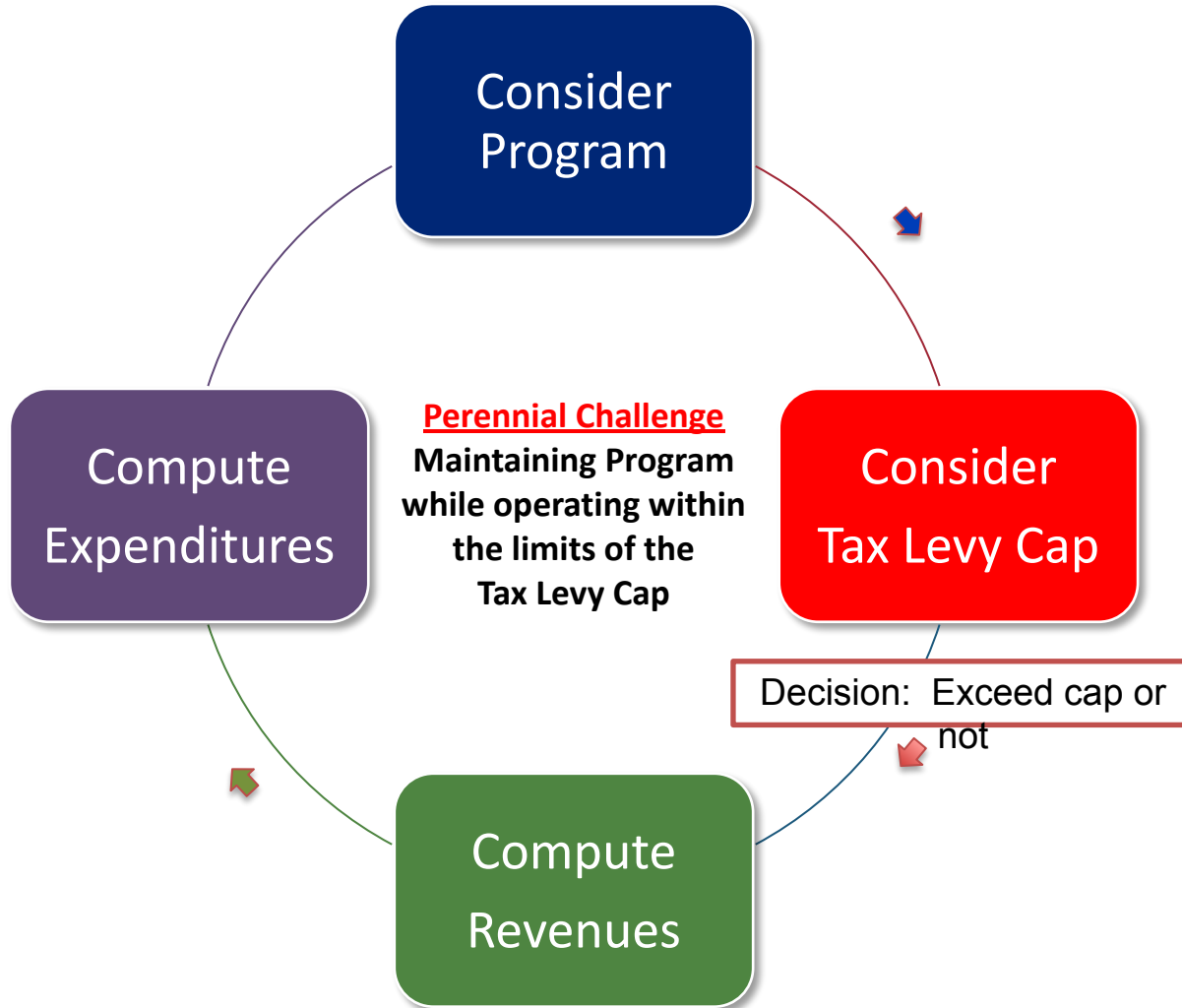


Blind Brook School Board Budget Policy

BUDGET PLANNING AND DEVELOPMENT

“Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System...”

School District Budgeting Process





The *Reality* of the NYS Tax Levy Cap

The 2% tax cap is not really a 2% tax cap

Point of fact, again this year the Tax Levy Cap calculation will permit an increase in school taxes *significantly greater* than 2%.



The *Current* 2024-2025 Tax Cap Reality

**CPI Factor at 1.02
and
Tax Base Growth Factor of 1.0167**

The Blind Brook School District is allowed a maximum allowable tax levy rate increase of 4.54%



Net 2024-25 Tax Levy Cap Increase

Preliminary Tax Levy Cap

Maximum Allowable Tax Levy \$52,059,564

Prior year tax levy \$49,798,423

Net Increase to Stay at Cap \$ 2,261,141



Preliminary 2024-2025 Tax Levy Cap Calculation

Tax-Cap Calculation		
2024-2025		
Prior Tax Levy (2023-2024)	49,798,423	
x tax-base growth factor 1.0167	1.0167	ORPTS (Dec 2023)
	50,630,057	
+ PILOTs received	0	
=	50,630,057	
- Prior Year Capital TaxLevy Exclusion	3,891,879	
= Adjusted prior year tax levy	46,738,178	
1.02% or CPI whichever is less	1.02	
	47,672,941	
- PILOTs receivable	0	
+ carryover from previous year	0	
Tax-levy limit	47,672,941	
New School Year Exemptions		
ERS/TRS Exclusion	4,731	
New Capital Tax Levy Exclusion	4,381,892	
Maximum Allowable Tax Levy	52,059,564	



Capital Tax Levy Exclusion

2024-25 Debt Service (Capital)		\$4,924,336
2024-25 BOCES Capital Expenditure	plus	\$28,329
2024-25 Building Aid	less	(\$521,700)
2024-25 Capital Transportation Aid	less	(\$46,589)
2024-25 Capital Tax Levy Exclusion		= \$4,381,892



Budget Drivers

2024-2025



2024-2025 Proposed Budget

Goals

1. Maintain core instructional programs and activities consistent with School Board Policy 5110; and
2. Propose a budget that results in a tax levy at or below the cap.



Enrollment

GRADES	2023 - 2024 ACTUAL ENROLLMENT	2024-2025 PROJECTED ENROLLMENT	INCREASE or DECREASE # STUDENTS
K-5	622	603	-19
6-8	292	299	+7
9-12	402	416	+14
Ungraded	5	6	+1
TOTAL	1,321	1324	3



Current/**Projected** Class Sizes

GRADE	2023-24 ENROLLMENT	2023-24 SECTIONS	2021-2022 AVG CLASS SIZE	2024-2025 ENROLLMENT	2024-2025 SECTIONS	2024-2025 AVG CLASS SIZE
K	110	5	20	100	5	20
1	106	5	20-21	108	5	21-22
2	90	4	22-23	106	5	22-22
3	104	5	19-21	90	4	22-23
4	97	5	19-20	104	5	20-21
5	115	5	23	97	5	19-20
6	77	5	15-16	115	5	23
7	107	5	21-22	77	5	15-16
8	108	5	21-22	107	5	21-22
9	110	5	22	108	5	19-20
10	96	5	19-20	110	5	22
11	102	6	19-20	96	5	19-20
12	94	5	18-19	102	6	19-20



Total District Staffing

Staffing	Actual 2023-2024	Proposed 2024-20253
Instructional	157	158
Non-Instructional	67	67
Administrative	13	13
Supervisory/ Confidential	3	3
Part-time	51	51
Total Employees	291	292

PROPOSED BUDGET



Budget Proposal

The proposed budget presented tonight is *not* the final budget that goes to resident voters in May.

Changes to this budget *may* occur as new information from Albany and community discussions may permit.

There will be two months of presentations and discussion before the Board of Education adopts a final budget for voter consideration.



Budgeting Highlights

- Stay at or below the 2024-2025 tax levy cap increase.
- Health care and insurance costs have double digit percent increases.
- Current MS/HS Public Address system needs replacement
- Special education and support services needs continue to increase
- Contractual costs continue to increase
- School districts currently considering exceeding the tax cap
 - Rye City
 - Chappaqua



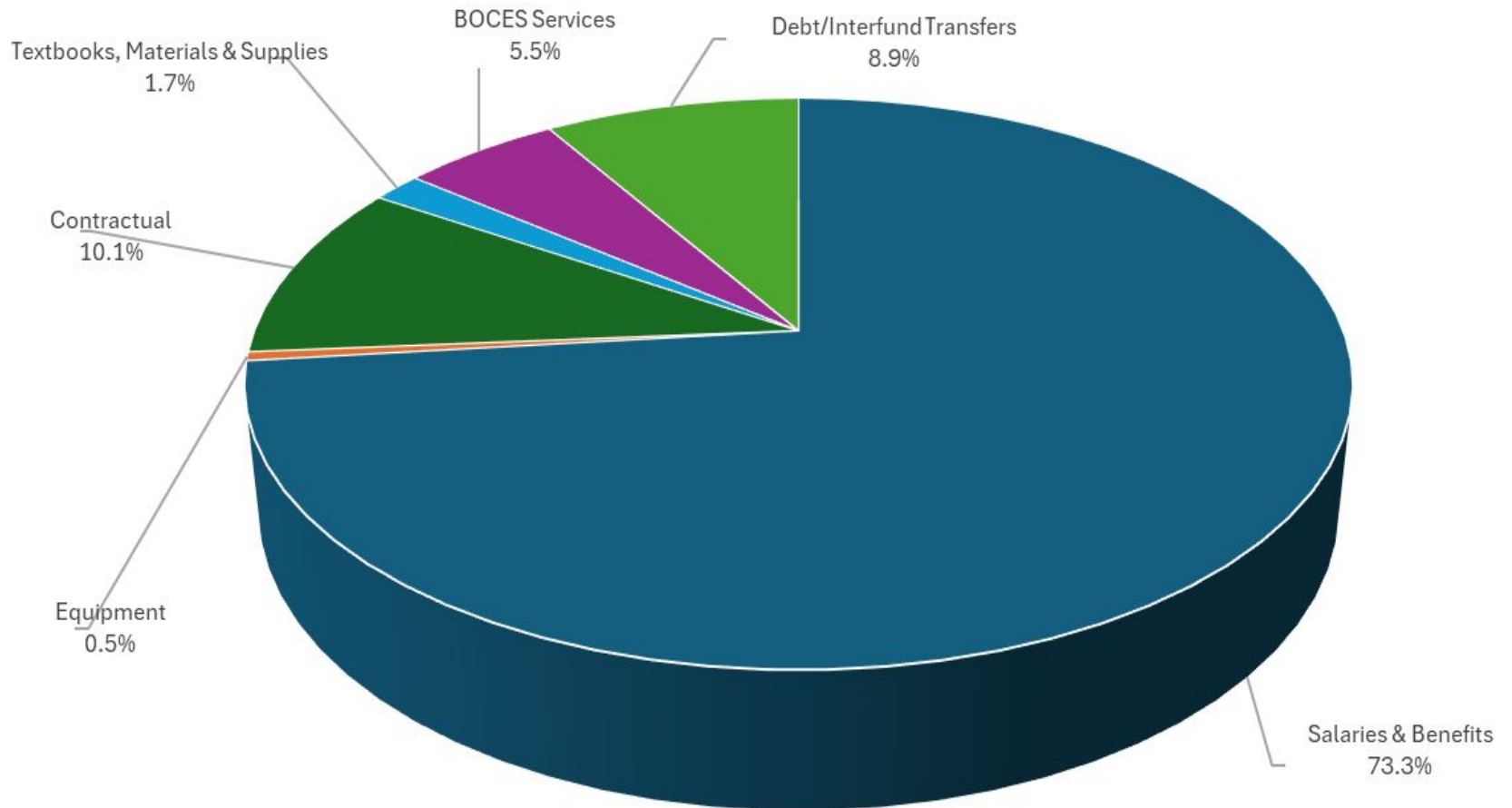
Budgeting Priorities

- Providing supports for students with academic, social and behavioral needs (Special Education Staffing)
- Ensuring safety and security (MS/HS PA System)
- Maintaining current educational programs
- Continuing long term planning goals, especially strategic plan
- Maintaining the District's Capital Assets
- Planning for future capital projects including field replacement

2024-2025 Proposed Expenditures by Function

Functional Area	2023-2024 Budget	2024-2025 Proposed	Budget-to- Budget	% Difference
Board of Education	71,199	69,195	(2,004)	(2.8%)
Central Office	1,158,995	1,193,932	34,937	3.0%
Public Info & Legal	446,376	487,187	41,061	9.2%
Operations & Maintenance Central Services	3,148,629	3,082,825	(65,804)	(2.1%)
	744,180	810,901	66,721	9.0%
Curriculum Development	329,553	338,014	8,461	2.6%
Supervision & In-service Training	1,734,133	1,794,450	60,317	3.5%
Instructional Services	15,726,552	15,960,723	234,171	1.5%
Special & Pupil Services	7,889,932	8,379,478	489,546	6.2%
Library & Technology	2,972,061	3,118,250	146,189	4.9%
Guidance & Health	1,915,036	1,978,718	63,682	3.3%
Co-curricular & Athletics	1,244,909	1,198,099	(46,810)	(3.8%)
Pupil Transportation	1,869,117	1,992,982	123,865	6.6%
Employee Benefits	12,554,037	13,693,731	1,139,694	9.1%
Debt Service	5,235,392	5,245,380	9,988	.2%
Interfund Transfers	39,000	39,000	-	0.0%
Total Expenditures	57,078,851	59,382,865	2,304,014	4.0%

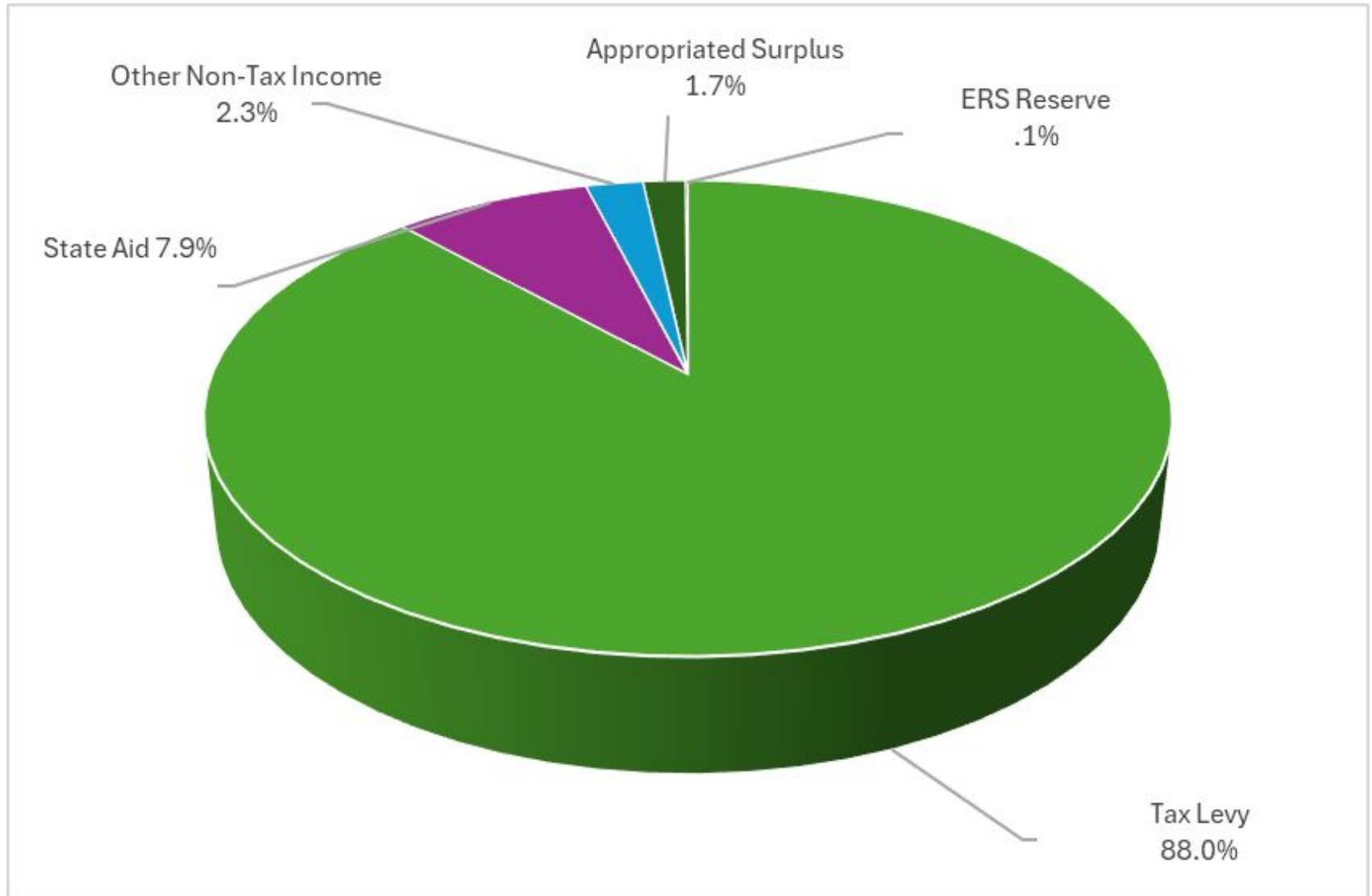
2024-2025 Proposed Expenditures by Object



2024-2025 Proposed Revenues by Account

Revenue Source	2023-2024 Budget	2024-2025 Proposed	Budget-to- Budget	% Difference
School Tax Levy (includes STAR)	49,798,423	52,059,564	2,261,141	4.5%
<u>State Funding</u>				
State Aid	3,768,285	3,855,271	86,986	2.3%
BOCES Aid	647,716	803,718	156,002	24.1%
<u>Local Non-Property Revenue</u>				
Appropriated Surplus	1,000,000	1,000,000	-	0.0%
Non-resident Tuition	270,210	236,982	(33,228)	(12.38%)
County Sales Tax	550,000	575,000	25,000	4.5%
Earned Interest	180,000	205,000	25,000	13.9%
Miscellaneous	326,159	333,038	6879	2.1%
<u>Reserve Use</u>				
ERS Reserve		60,000	60,000	100.0%
<u>Interfund Transfer</u>				
Debt Fund	513,058		(513,058)	(100.0%)
Total Revenue	57,078,851	59,128,573	2,049,722	3.6%
Shortfall		(254,392)		

2024-2025 Proposed Revenues Sources





Proposed Budget

Proposed Expenditures
\$59,382,865

% Expenditure Increase
4.0%

Proposed Tax Levy
\$52,059,564

% Tax Levy Increase
4.5%



Items Already Reduced

- Class Trips
- Assemblies
- Professional Development (workshops, conferences and consultants)
- Technology equipment
- Musical Instruments
- Theater
- Materials and Supplies
- Text books
- Furniture



2024-2025 Budget Development

Next Steps...

- Further budget discussions
- Monitor 2023-2024 operating budget
- Continue to refine projected expenditures



Upcoming 2024-2025 Budget Discussion Dates

March 16, 2024	Saturday Public Budget Discussion
April 2, 2024	Public Budget Discussion
April 22, 2024	BOE Candidate Petitions due by 5:00 PM
April 16, 2024	Board Adoption of 2024-2025 Budget
May 14, 2024	Public Budget Hearing
May 21, 2024	2024-2025 Budget Vote & Board Member Election

Board & Community Discussion

