

BLIND BROOK-RYE UFSD

Rye Brook, New York



**ADOPTED SCHOOL BUDGET
2009-2010**

www.blindbrook.org

BLIND BROOK-RYE SCHOOL DISTRICT

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

Dear Resident:

On Tuesday, May 19th, from 7:00 AM to 9:00 PM at the Bruno M. Ponterio Ridge Street Elementary School, voters will be presented with the 2009-2010 Blind Brook-Rye U.F.S.D. Budget adopted by the Board of Education in the amount of \$38,928,492, a 1.85 % increase over the 2008-2009 budget. This budget will result in a tax levy increase of 3.34 %. For a homeowner whose house is assessed at the district average of \$868,459, an increase of \$129.00 will be added to their tax bill.

The development of this budget was the result of input from the entire school community including residents, administrators, faculty and support staff. It represents a best attempt at balancing the need to maintain a high quality educational program with the fiscal realities that our community and the nation as a whole now face. Cognizant of the times in which we live, it has been necessary to reduce our employees by ten and our overall expenditures by \$1,391,538 from what a continuation of our present cost structure would be for the upcoming year.

Also there are two additional propositions on the ballot. Proposition two relates to additional funding for the replacement of roofs on all but one of the buildings that make up the Bruno M. Ponterio Ridge Street Elementary School. Proposition three is a voter sponsored initiative, the result of a qualifying petition submitted by members of the community. It addresses eligibility criteria pertaining to distances for transporting students to our schools. It would set them to minimum requirements as defined by New York State.

The budget set forth on the pages that follow outlines the anticipated expenditures and revenues for the coming school year. The propositions related to roof renovation and transportation are also described in further detail. You are encouraged to study and put forth questions about their contents. For further information please contact the Superintendent of Schools or the Assistant Superintendent for Finance and Facilities. You are urged to cast your vote on Tuesday, May 19th.

BOARD OF EDUCATION

Steven M. Kaplan, President
Sheri Zarkower, Vice-President
Dr. Richard C. Buzin
Lawrence D. Engle
Glen Schuster

SUPERINTENDENT OF SCHOOLS

Mr. William J. Stark

Executive Summary

The Blind Brook-Rye School District is a small suburban school district with a current enrollment of 1,572 students. The community served by the school system has a population of approximately 9,600 and is located within the Village of Rye Brook in southeastern Westchester County, about twenty miles north of New York City. Generally, the community has high expectations for student achievement and success and expects its graduates to be competitive in gaining acceptance to colleges and universities that are recognized as being among the best in the nation.

The board of education is comprised of five members elected to three-year terms by resident voters. It concerns itself with broad questions of policy rather than with administrative details. The implementation of district policies is an administrative task performed by the superintendent and twelve other administrators who are responsible for the effective administration and supervision of the school system. The district employs 13 administrators, 141 faculty members, and 110 non-instructional support personnel. Its proposed 2009-2010 operating budget is \$38.9 million with 85 percent of revenues supported by the tax levy.

In preparing the 2009-2010 budget, the board and administration continue to demonstrate a long-standing commitment to providing the resources needed to maintain a broad, comprehensive range of programs for all students while recognizing its need to maintain fiscal responsibility. At the core of this proposed educational plan are increased academic rigor, improved student achievement, and high accountability standards for all. There are integrated cost efficiencies carved into this budget assuring the sustainability of fiscal prudence in future years. Both the board and administration believe it represents a reasonable spending plan for the next school year considering the fiscal realities and economic conditions facing this region and nation. This budget continues to fund successful academic programs that encourage student achievement as the district's central focus and includes allegiance to the following commitments:

1. Emphasis on professional development that is geared towards how children learn; best practices to address each child's needs; and articulation and alignment of curriculum at all levels.
2. The district's practice of maintaining favorable learning environments.
3. The district's comprehensive academic and extra-curricular programs which do well in preparing students for rigorous graduation requirements.

Budget Highlights

The 2009-2010 proposed budget is \$38,928,492 and represents a 1.85 percent increase over the current budget. To address an escalating enrollment of 1.5 percent for next school year, this budget provides the necessary resources to serve a projected student body of 1,595 students in grades K-12. The district's initial projections estimate continuing enrollment growth of about 100 more students through 2015. Regionally, costs have been increasing: salaries, benefits, energy, and services for students with disabilities. Moreover, the New York/New Jersey Consumer Price Index (CPI) for the year ending January 31, 2009 was 3.8 percent. Given the 1.5 percent increase in enrollment and the 3.8 percent CPI, the proposed 1.85 percent budget increase is noteworthy.

In theory, the school budget should be developed on the basis of providing a high quality

Executive Summary

educational program, first and foremost. Generally, this district advances the perspective that educational programs should be the determining factor in the budget; once program initiatives are established, the necessary expenditures are computed and required revenues determined. While the educational plan driving this year's budget is aligned with this theory and provides significant resources for the community's K-12 students, the school board was particularly mindful that there is a limited revenue base available.

The proposed budget aggressively advances an instructional agenda that continues to place students first. It includes an increase of only \$708,462 over the prior year's budget. The tax levy is projected to be \$33,136,448 or 85 percent of revenues. Anticipated non-property revenues, including state aid, will provide the remaining revenue stream of \$5,792,044 to bring the budget into balance. The estimated tax levy increase is 3.34 percent with proposed tax rate increases for homestead and non-homestead properties of 6.45 percent and 3.08 percent, respectively.

The largest section of the budget is dedicated to direct instruction and instructional support services at 59 percent. 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 percent. General support services which include facilities and administrative costs associated with the operation of the district represent 11 percent of the budget. Pupil transportation costs comprise the final 3 percent of the total spending plan.

In New York State, K-12 public education funding comes from three sources: approximately six percent from federal sources, 47 percent from state foundation aid and aids/grants, and 47 percent 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 receives no direct federal aid that is applied to the general fund budget. Total estimated state aid flowing to Blind Brook next year is slightly more than \$2.7 million or only about 6.9 percent of the proposed budget. In recent years, the amount of state aid allocated to the district has remained generally flat while expenditures have increased significantly due to enrollment increases, the community's desire to provide excellent facilities, and the expectation that the district deliver high quality services to all students.

There are many unfunded mandates, both instructional and non-instructional, that undercut the ability of school districts in New York to introduce new programs or initiate property tax controls. The mounting pressure to control spending rates, the absence of meaningful education aid from the state or federal government, and directives to meet learning and achievement standards, have caused stress even at this relatively wealthy school district. Current projections require that nearly 94 percent of the revenue budget be supplied from local revenue sources with the substantial majority coming from the tax levy. This is in spite of the federal government's Stimulus Plan. Without this Plan, state aid to Blind Brook would have dropped by more than \$240,000 causing an increase in the tax levy of about .75 percent. The District is fortunate to have its state aid restored to a slightly higher level than that received in 2008-2009. But the facts are clear; the reality is the current economic downturn poses significant challenges unlike any in recent memory. While this year's financial plan is now set for a public vote, the board and its administration are mindful that these challenges will result in further reductions in expenditures in the 2010-2011 school year and beyond. With the assistance of the Citizen's Budget Advisory Committee, a multi-year budgeting perspective will be implemented to preserve the educational institution that is the hallmark of this community.

Executive Summary

Impact of Budget on School Taxes

Assessed valuation is defined as the value of real property for the purpose of levying taxes. In the Blind Brook community there are 2,338 taxable parcels that yield a total district-wide full value assessment of \$2,287,752,609 as of June 2008, a reduction of \$54,362,008 from the prior year. For the 2009-2010 budget the homestead/non-homestead breakdown is as follows:

Homestead Valuation:	\$1,960,979,475
# Parcels	2,258
Non-Homestead Valuation:	\$336,773,134
# Parcels	80

The district-wide assessed valuation is one of two main factors influencing the school tax rate in 2009-2010; the other is the actual tax levy. In order to calculate the homestead and non-homestead tax rates the New York State Office for Real Property Services sets homestead and non-homestead percentages which are used to establish the tax burden and portion of assessment to be carried by each class. The board of education 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 2009-2010 budget, with a district-wide assessed valuation of \$2,287,752,609 and an anticipated \$33,136,448 tax levy, the respective tax rates would be as follows:

<u>Homestead (Residential):</u>	<u>Non-Homestead (Commercial):</u>
Percentage: 80.320069	Percentage: 19.679931
Tax Burden: \$26,615,218	Tax Burden: \$6,521,230
Portion of Assessment: \$1,960,979,475	Portion of Assessment: \$336,773,134
Tax Rate: \$13.57 per \$1000	Tax Rate: \$19.96 per \$1000
Increase: 6.45 percent	Increase: 3.08 percent

The average single family home in the Blind Brook community is valued at \$868,459 as of June 2008. School taxes are computed by using this formula: (property's assessed valuation minus basic STAR divided by 1000) multiplied by the tax rate. Therefore, 2009-2010 school taxes on the average single family home given the proposed budget are as follows:

School Tax Computation:

Assessed valuation of property =	\$868,459
<i>minus</i>	\$96,930 (Basic STAR state funded tax exemption)
<i>divided by</i>	\$1000
<i>multiplied by</i>	\$13.57 (the estimated tax rate)
<i>equals</i>	$(\$868,459 - \$96,930 / \$1000) * \$13.57 = \$10,470$

If the proposed budget is approved on May 19, 2009 the average residential property owner would pay \$10,470 in school taxes in 2009-2010, slightly more than the \$10,341 for an average residential property last year. With a declining district-wide assessed valuation, a higher tax rate is the result; but, it is important for community members to understand that the cost to taxpayers is best explained as the increase in the tax levy from prior year. The combined decrease in assessed valuation and increase in tax rate for 2009-2010 results in the estimated 3.34 percent

Executive Summary

increase in school taxes on average. In the final analysis the community must know that school taxes in support of schools increase at about the percentage increase in the tax levy. While the tax rate is an important measure, the true increase is a function of both the tax rate and the rate of increase or decrease in a property's assessed valuation. Each property owner will experience a slightly different rise (or fall) in school taxes based on the difference in the change of their respective assessed valuations.

Budget Perspective

The Blind Brook school district is a high property wealth district that qualifies for minimal state education aid; therefore nearly 94 percent of revenues to support this budget are obtained locally. The role of the superintendent of schools is to assemble the budget after having received feedback from administrators, faculty, and staff. This essentially becomes an administrative recommendation as to the educational plan with the expenditure and revenue components needed to support it. The determination of how much to spend and where to ultimately allocate resources is the primary responsibility of the board of education as they adopt the succeeding school year's budget each April, and community residents when they cast their votes for or against the budget, on the third Tuesday in May. Along with the election of school board members, the annual budget vote reflects implementation of basic democratic principles at the grassroots level.

The 2009-2010 budget as presented provides adequacy for all students. There have been certain reductions to program that were carefully considered. It is noteworthy to point out the educational core remains firmly intact. All programs, curriculum and instruction, provisions for special needs students and those requiring additional academic assistance, are all components funded within this proposed budget. The district's mission is to provide an environment which engages all students as active learners in gaining knowledge, acquiring skills, and developing attitudes that encourage them to embrace learning as a life-long endeavor, and prepare them to function as responsible citizens and contributing members of society. This commitment inherently recognizes the need to provide vertical equity. More than 11 percent of the total budget is earmarked for services to students with disabilities who comprise less than 1 percent of the total enrollment. For those not classified but in need of academic intervention services, most programs are still in place to ensure that those who could learn to high standards, but need additional resources to do so, are provided them. For the high achieving students, gifted and talented programs remain in place at the K-8 level and for students at the high school level, an array of accelerated and Advanced Placement courses will still be offered across all major disciplines next year, albeit with greater efficiency.

In sum, the 2009-2010 budget represents the programmatic and financial expression of the educational philosophy of the board of education. After careful analysis the board and its administration believe the plan as set forth, will obtain anticipated results with the projected resources needed to implement the educational program, and ensure that every student receives an adequate education. More than ever, this financial plan is an investment in our future. We will educate students today to enable them to solve the formidable problems they are sure to face in the years ahead and to preserve the way of life we all have come to expect as citizens of the United States. We will accomplish this understanding the need for fiscal prudence and our duty to balance the wants and needs of all community members.

Executive Summary

What Will Residents be asked to Vote for on May 19th?

PROPOSITION 1: 2009-2010 BUDGET

Shall the proposed budget or estimate of expenditures for the ensuing fiscal year (July 1, 2009 – June 30, 2010) presented by the Board of Education in the amount of \$38,928,492 be approved and the taxes in the necessary amount therefore be levied?

YES

NO

PROPOSITION 2: BMPRSS ROOFING PROJECT

(a) That the Board of Education of the Blind Brook-Rye Union Free School District, in the County of Westchester, New York, is hereby authorized to expend \$132,590 in addition to the \$752,602 heretofore approved by the voters on May 15, 2007 for the replacement of roofs at the Ponterio Ridge Street School, for an estimated aggregate maximum cost of \$885,192, such additional amount needed on account of unanticipated increases in the costs of said project; (b) that the District expects to receive EXCEL Aid in the amount of \$467,871; such EXCEL Aid is expected to pay a portion of such aggregate maximum cost; (c) that prior to the receipt of EXCEL Aid, bonds or notes of the District in the amount of \$467,871 may be authorized, and a tax is hereby authorized to be levied and collected in installments in such years and amounts as shall be determined by the Board of Education of the District to pay the principal of and interest on such bonds and notes as the same become due and payable; and (d) that the amount of not to exceed \$417,321 available or to be available in the District's capital fund is hereby authorized to be expended to pay the balance of the cost of such project.

YES

NO

PROPOSITION 3: REVISE SCHOOL BOARD TRANSPORTATION POLICY

Shall the eligibility limits for the minimum distances that a student must live from his or her school to qualify for District-funded transportation be changed from the current limits of: 0.75 miles or further from school for Kindergarten through Grade 5 and 1.5 miles or further from school for Grade 6 through Grade 12 to newly-established limits of: 2.0 miles or further from school for Kindergarten through Grade 8 and 3.0 miles or further from school for Grade 9 through Grade 12, representing the state law minimum transportation requirements?

YES

NO

VOTE FOR TWO MEMBERS OF THE BOARD OF EDUCATION (3-year terms ending 6/30/2012)

1A
STEVEN M.
KAPLAN

1B
NANCY
BARR

Budget Summary

The proposed 2009-2010 Budget is \$38,928,492, \$708,462 over the 2008-2009 Budget. The budget-to-budget expenditure increase is 1.85%.

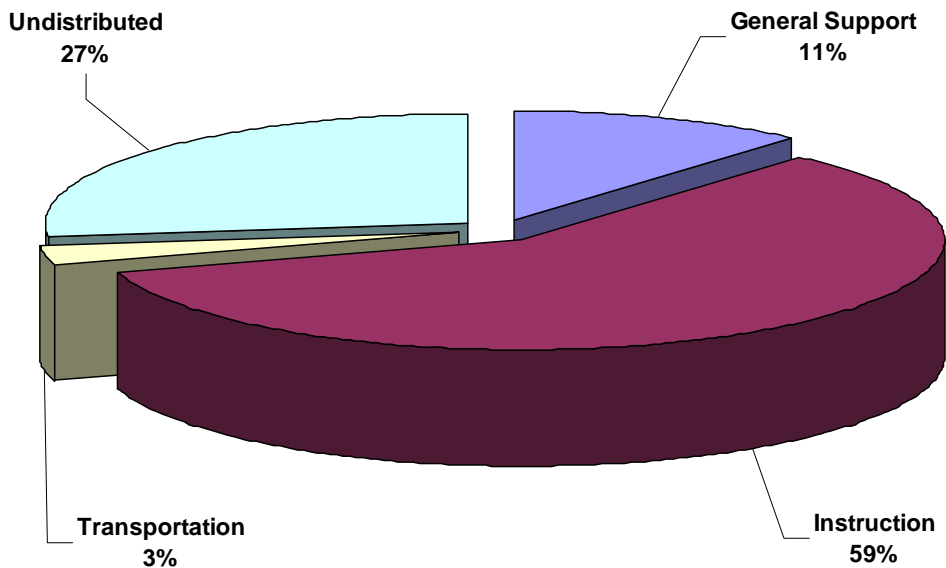
Anticipated non-property revenues (NPR) of \$5,792,044, a decrease of 5.9% from last year, result in a total estimated tax levy of \$33,136,448 (before STAR deduction). The estimated tax levy increase is 3.34% with proposed tax rate increases for homestead and non-homestead properties of 6.45% and 3.08%, respectively.

The June 2008 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 2008 district-wide assessed valuation is now \$2,287,752,609, a decrease of more than \$54 million, or 2.3% from the prior year. Hence, the tax rates for both homestead and non-homestead properties are relatively higher this year when compared to the tax levy increase:

Homestead → Residential Properties → \$13.57 / \$1000 A.V.

Non-Homestead → Commercial Properties → \$19.96 / \$1000 A.V.

Major Budget Sections 2009-2010



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

GENERAL FUND BUDGET

	2008-2009 Approved Budget	2008-2009 Anticipated Amounts	2009-2010 Proposed Budget	Budget-to- Budget Increase
Total Expenditures	38,220,030	36,974,638	38,928,492	1.85%
Non-Property Revenues <i>% of Total Expenditures</i>	6,155,477 16.1%	5,945,772 16.1%	5,792,044 14.9%	-5.90%
Total Tax Levy <i>% of Total Expenditures</i>	32,064,553 83.9%	32,015,213 86.6%	33,136,448 85.1%	3.34%
Tax Rate per \$1000 AV, Homestead			\$13.57	6.45%
Tax Rate per \$1000 AV, Non-Homestead			\$19.96	3.08%

Expenditure Summary

The budget-to-budget expenditure increase is \$708,462 or 1.85% for the 2009-2010 school year. The District was able to minimize the budget-to-budget increase by reducing expenditures in the following areas:

- Personnel – a reduction of 8.3 FTEs
- Athletics – a reduction of \$82,500
- Co-curricular – a reduction of \$25,000
- Transportation – a reduction of 10,000 in overtime costs
- PRSS – a reduction of \$11,000 by extra-curricular test preparation
- PRSS – reduced one section of kindergarten saving \$155,000
- Other reductions in equipment, supplies & materials, contractual costs, and textbooks

This draft of the 2009-2010 Budget includes the following projected increases in expenditure (budget-to-budget):

• Instructional	\$660,422
• Inter-fund Transfers	\$229,591
• Special Services & Pupil Services	\$125,970
• Curriculum & Instruction	\$65,386
• Operations & Maintenance	\$58,052
• Pupil Transportation	\$12,212
• Central Services	\$7,625

When compared to prior years the functional area increases are much less than they have been. In all there are 116 budget lines with lower spending levels than in the 2008-2009 budget.

2009-2010 Budget at a Glance

	<u>% of Budget</u>
Instructional Services	34.5%
Employee Benefits	18.1%
Special/Pupil Services	11.5%
Debt Service	7.5%
Operations & Maintenance	7.2%
Guidance & Health Services	4.1%
Admin/Central Services	4.0%
Supervision	3.7%
Transportation	3.0%
Library/Technology	2.8%
Co-Curricular & Athletics	2.0%
Contingency/Community Service	0.9%
Inter-fund Transfer	0.7%
Total Budget	100.0%

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURE PLAN

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
Functional Areas						
Board of Education	34,791	51,675	46,075	51,350	-325	-0.6%
Central Office	849,556	997,748	1,058,006	980,930	-16,818	-1.7%
Legal, Personnel, Pub Info	220,164	205,020	151,500	190,291	-14,729	-7.2%
Operations & Maintenance	2,324,921	2,736,877	2,521,018	2,794,929	58,052	2.1%
Central Services	316,235	351,933	338,887	359,558	7,625	2.2%
Curriculum & Instruction	209,422	215,386	252,430	280,772	65,386	30.4%
Supervision & In-service	1,405,911	1,547,736	1,504,800	1,434,575	-113,161	-7.3%
Regular Instruction	11,376,987	12,487,620	12,328,568	13,148,042	660,422	5.3%
Special & Pupil Services	3,767,628	4,357,262	4,110,821	4,483,232	125,970	2.9%
Library & Technology	1,362,923	1,366,382	1,199,596	1,072,868	-293,514	-21.5%
Guidance/Health Services	1,473,876	1,607,117	1,603,510	1,604,489	-2,628	-0.2%
Co-Curricular & Athletics	759,132	872,667	809,342	779,050	-93,617	-10.7%
Pupil Transportation	868,736	1,162,070	1,086,999	1,174,282	12,212	1.1%
Community Services	3,144	8,500	8,500	8,500	0	0.0%
Employee Benefits	6,288,717	7,093,048	6,944,942	7,044,425	-48,623	-0.7%
Debt Service	3,180,797	2,977,454	2,978,107	2,908,189	-69,265	-2.3%
Inter-fund Transfer	300,323	31,537	31,537	261,128	229,591	728.0%
Contingency	0	150,000	0	351,880	201,880	134.6%
TOTAL EXPENDITURES	34,743,265	38,220,030	36,974,638	38,928,492	708,462	1.85%

Revenue Summary

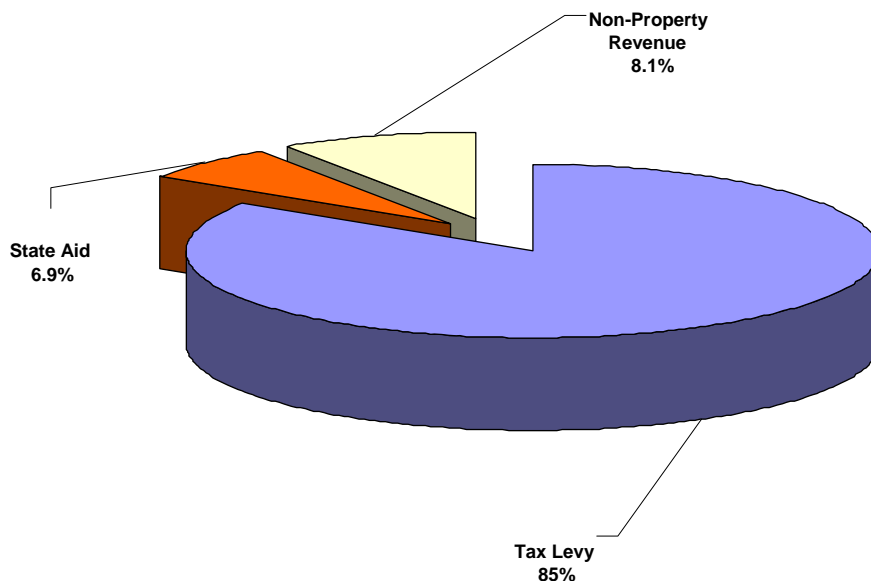
The single greatest source of budget revenue is the District's tax levy. This draft of the 2009-2010 budget estimates that the total tax levy will be \$33,136,448 or 85% of total expenditures (before STAR deduction). Non-property revenues (NPR) are estimated at \$5,792,044 or 15% of total expenditures.

The major sources of NPR are as follows:

1. State aid totaling \$2,717,286, 6.9% more than was allocated in 2008-2009;
2. an appropriated surplus transfer into the general fund of \$1,150,000 from the District's undesignated fund balance;
3. a transfer of \$212,331 from the debt service fund (to partially offset the BMPRSS roofing project cost);
4. PILOT payments totaling \$779,441; and
5. an increase in BOCES aid of \$103,361.

In recent years, State Aid flowing to the District has increased by marginal amounts while expenditures have increased significantly due to enrollment increases, the community's desire to provide excellent facilities, and the expectation that the District deliver mandated services to all students.

For 2009-2010, the proposed NYS Budget provides a slightly higher level of funding for education support to Blind Brook than that received in 2008-2009. Total estimated State Aid flowing to Blind Brook next year is slightly more than \$2.7 million or about 6.9% of the total budget.



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

REVENUE PLAN

	2007-2008	2008-2009	2008-2009	2009-2010	Budget-	%
Accounts	Actual	Budget	Anticipated	Proposed	to-	Difference
					Budget	
School Tax Levy (incl STAR)	30,025,106	32,064,553	32,015,213	33,136,448	1,071,895	3.3%
Appropriated Surplus	1,784,731	1,250,000	1,250,000	1,150,000	-100,000	-8.0%
PILOT - DACC	240,621	240,621	240,621	240,621	0	0.0%
PILOT - Sterling Glen	513,269	522,833	525,377	538,820	15,987	3.1%
NY State Education Aid	2,087,666	2,312,414	2,191,719	2,329,647	17,233	0.7%
BOCES Aid	198,431	154,241	244,432	257,602	103,361	67.0%
Software/Text Aid/Library	123,325	125,734	127,802	130,037	4,303	3.4%
BOCES Revenues	122,135	122,134	162,986	162,986	40,852	33.4%
Non-resident Tuition	128,296	75,000	75,000	100,000	25,000	33.3%
Non-Property (County) Tax	288,303	280,000	280,000	260,000	-20,000	-7.1%
Earned Interest	252,395	350,000	100,000	100,000	-250,000	-71.4%
Insurance Recoveries	3,292	0	0	0	0	0.0%
Miscellaneous	156,434	307,500	125,000	125,000	-182,500	-59.3%
Services - Other Dist.	219,123	0	207,835	170,000	170,000	100.0%
Cooperative Transportation	0	15,000	15,000	15,000	0	0.0%
Due from Debt Service Fund	300,000	400,000	400,000	212,331	-187,669	-46.9%
SCHOOL TAX LEVY	30,025,106	32,064,553	32,015,213	33,136,448	1,071,895	3.3%
NON-PROPERTY REVENUE	6,418,021	6,155,477	5,945,772	5,792,044	-363,433	-5.9%
TOTAL REVENUE	36,443,127	38,220,030	37,960,985	38,928,492	708,462	1.85%

Component Budget Summary

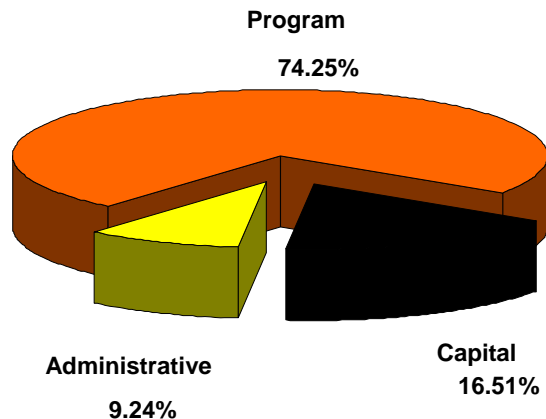
As required by Section 170.8 of the Regulations of the Commissioner of Education effective December 27, 1996, the District must report its budget to the public on the basis of administrative, capital and program costs. This provides community residents with a general view of how the Blind Brook School District Budget is allocated. A description of these components follows below.

Administrative Component: includes appropriations for the following administrative accounts and functions: board of education; district clerk; district meeting; chief school administrator; business administration; auditing; treasurer; purchasing; legal services except those relating directly to a function included in the program component; personnel services; records management; public information services; curriculum development and supervision; research, planning, and evaluation; supervision-regular school; central data processing; central printing and mailing; special items excluding tax certiorari, judgments and compromised claims, employee benefits attributable to salaries included in other accounts and functions in the administrative component.

Program Component: includes appropriations for the following programmatic accounts and functions: in-service training-instruction; teaching-regular school; programs for students with disabilities; occupational education; school library and audio-visual; educational television; computer assisted instruction; attendance-regular school; guidance-regular school; health services; psychological services-regular school; social work services-regular school; pupil personnel services-special schools; co-curricular activities-regular school; interscholastic athletics-regular school; district transportation services excluding school bus purchases; garage building; contract transportation; recreation; youth programs; civic activities; employee benefits attributable to salaries included in other accounts and functions in the program component; transfers to special aid funds; legal services relating directly to other accounts and functions in the program component.

Capital Component: includes appropriations for the following capital accounts and functions: operation of plant; maintenance of plant; school bus purchase; debt service; transfers to capital and debt service funds; tax certiorari; judgments and compromised claims; employee benefits attributable to salaries included in other accounts and functions in the capital component. The capital component shall also contain a supplemental schedule displaying total outstanding bond and note principal for capital purposes as well as base cost per square foot, the operation and maintenance per square foot.

2009-2010 Component Budget



BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2009-2010 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	51,350	51,350	0	0
Central Administration	1299	380,178	380,178	0	0
Finance	1399	600,752	600,752	0	0
Legal Services	1420	67,000	67,000	0	0
Personnel	1430	60,000	60,000	0	0
Records Mgmt.	1460	0	0	0	0
Public Information	1480	63,291	63,291	0	0
Operations Of Plant	1620	1,083,390	0	0	1,083,390
Maintenance of Plant	1621	1,711,539	0	0	1,711,539
Other Central Services	1699	359,558	359,558	0	0
Judgments & Cl.	1930.4	0	0	0	0
Refund of Taxes	1964.4	0	0	0	0
Other Special Items	1998	0	0	0	0
Curriculum Dev. & Sup.	2010	280,772	280,772	0	0
Supervision Reg. School	2020	1,346,825	1,346,825	0	0
Research, Evaluation & Plan.	2070	87,750	87,750	0	0
Instruction (Net of supervision)	2999	21,087,685	0	21,087,685	0
Other District Transportation	5510	524,868	0	524,868	0
Garage Building	5530	18,178	0	18,178	0
Contract Transportation	5540	631,236	0	631,236	0
Community Service	8998	8,500	0	8,500	0
Employee Benefits	9098	7,396,302	298,913	6,592,690	504,699
Debt Service	9898	2,908,189	0	0	2,908,189
Transfer to Capital	9950.9	219,774	0	0	219,774
Other Transfers	9951	41,355	0	41,355	0
TOTAL BUDGET		38,928,492	3,596,389	28,904,512	6,427,591
			9.24%	74.25%	16.51%

Assessed Valuation Summary

Assessed valuation is defined as the value of real property for the purpose of levying taxes. In the Blind Brook community there are 2,338 taxable parcels that yield a total district-wide full value assessment of \$2,287,752,609 as of June 2008, a reduction of \$54,362,008 from the prior year. For the 2009-2010 budget the homestead/non-homestead breakdown is as follows:

Homestead Valuation:	\$1,960,979,475
# Parcels	2,258
Non-Homestead Valuation:	\$336,773,134
# Parcels	80

It is important to note that a property's assessed valuation is now its true market value as a result of revaluation that took place in 2004 and recent changes that have been ordered by the Town of Rye Assessor. The 2009-2010 school tax rates are computed for Homestead (residential) and Non-Homestead (commercial) properties using special percentages provided to the District by the Town's Assessor. Based on the June 2008 tax roll the average homestead valuation for a residential parcel is \$868,459.

School Tax Rate Homestead Computation:

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

(\$33,136,448 * .80320069) / (\$1,960,979,475) * \$1000 = **\$13.57 per \$1000 of AV**

School Tax Rate Non-Homestead Computation:

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

(\$33,136,448 * .19679931) / (\$336,773,134) * \$1000 = **\$19.96 per \$1000 of AV**

CALCULATING YOUR HOMESTEAD SCHOOL TAX FOR 2009-2010:

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



Assessed valuation of property
minus \$96,930 (Basic STAR)
divided by \$1000
multiplied by the estimated school tax rate

Example of School Tax Computation

\$868,459-\$96,930/\$1000 = \$771.53 X \$13.57

= \$10,470 for average parcel

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



Assessed valuation of property
minus \$183,070 (Enhanced STAR)
divided by \$1000
multiplied by the estimated school tax rate

Example of School Tax Computation

\$868,459-\$183,070/\$1000 = \$685.39 X \$13.57

= \$9,301 for average parcel

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

HISTORY OF ASSESSED VALUATION AND TAX RATES

		ASSESSED VALUATION	CHANGE IN VALUATION AMOUNT	%	BUDGET	TAX RATE PER \$1,000	CHANGE IN AMOUNT	%
78	- 79	25,928,113	(229,392)	-0.9%	4,387,402	\$133.94	\$8.34	6.60%
79	- 80	26,277,684	349,571	1.3%	4,594,855	\$139.05	\$5.11	3.82%
80	- 81	27,715,661	1,437,977	5.5%	5,024,926	\$147.98	\$8.93	6.42%
81	- 82	29,688,067	1,972,406	7.1%	5,499,539	\$151.56	\$3.58	2.42%
82	- 83	30,435,666	747,599	2.5%	5,953,581	\$157.44	\$5.88	3.88%
83	- 84	33,203,666	2,768,000	9.1%	6,472,402	\$157.97	\$0.53	0.34%
84	- 85	37,011,170	3,807,504	11.5%	7,126,232	\$157.55	-\$0.42	-0.27%
85	- 86	39,143,153	2,131,983	5.8%	7,548,889	\$158.82	\$1.27	0.81%
86	- 87	39,424,337	281,184	0.7%	7,907,966	\$167.04	\$8.22	5.18%
87	- 88	42,716,061	3,291,724	8.3%	8,628,352	\$167.97	\$0.93	0.56%
88	- 89	41,982,934	(733,127)	-1.7%	9,257,613	\$178.83	\$10.86	6.47%
89	- 90	41,725,913	(257,021)	-0.6%	9,911,273	\$193.20	\$14.37	8.04%
90	- 91	41,553,232	(172,681)	-0.4%	10,813,930	\$215.14	\$21.94	11.36%
91	- 92	39,618,862	(1,934,370)	-4.7%	11,371,280	\$232.47	\$17.33	8.05%
92	- 93	38,082,974	(1,535,888)	-3.9%	11,488,567	\$249.41	\$16.94	7.29%
93	- 94	37,002,953	(1,080,021)	-2.8%	12,231,052	\$274.39	\$24.98	10.01%
94	- 95	36,143,826	(859,127)	-2.3%	12,177,256	\$290.62	\$16.23	5.91%
95	- 96	36,217,710	73,884	0.2%	12,643,135	\$302.60	\$11.99	4.12%
96	- 97	35,424,625	(793,085)	-2.2%	13,235,478	\$323.32	\$20.71	6.84%
97	- 98	35,135,722	(288,903)	-0.8%	13,836,922	\$343.76	\$20.44	6.32%
98	- 99	34,973,875	(161,847)	-0.5%	14,585,495	\$366.93	\$23.17	6.74%
99	- 00	34,838,952	(134,923)	-0.4%	15,905,990	\$411.58	\$44.66	12.17%
00	- 01	35,615,514	776,562	2.2%	18,007,781	\$453.08	\$41.50	10.08%
01	- 02	38,070,306	2,454,792	6.9%	20,803,471	\$484.20	\$31.11	6.87%
02	- 03	39,870,840	1,800,534	4.7%	23,651,285	\$531.75	\$47.56	9.82%
03	- 04	40,007,097	136,257	0.3%	26,168,157	\$582.13	\$50.38	9.47%
04	- 05	39,941,861	(65,236)	-0.2%	28,911,513	\$622.33	\$40.20	6.91%
05	- 06	2,069,435,218	-	-	31,108,054	\$11.94	-	6.35%
						\$18.03	-	6.35%
H	06 - 07	2,076,515,480	7,080,262	0.3%	34,043,929	\$12.85	\$0.91	7.62%
NH	06 - 07					\$19.40	\$1.37	7.60%
H	07 - 08	\$2,210,037,099	133,521,619	6.4%	36,166,617	\$12.71	-\$0.14	-1.09%
NH	07 - 08					\$19.01	-\$0.39	-2.01%
H	08 - 09	\$2,342,114,617	132,077,518	6.0%	38,220,030	\$12.75	\$0.04	0.31%
NH	08 - 09					\$19.36	\$0.35	1.84%

		Portion of AV	Prior Yr Delta	Tax Burden	Budget	Rate/\$1000	\$ Inc	% Inc
Homestead	09 - 10	1,960,979,475		26,615,218	38,928,492	\$13.57	\$0.82	6.45%
Non-Homestead	09 - 10	326,773,134		6,521,230		\$19.96	\$0.60	3.08%
Total Valuation	09 - 10	\$2,287,752,609	-\$54,362,008	33,136,448				

Staffing and Enrollment Summary

Funding mandates for the 2009-2010 school year will necessitate a decrease of 8.3 full-time equivalent (FTE) positions. The projected reductions in staff are delineated in the chart below and are necessary to achieve the requisite reductions in expenditures in 2009-2010. Overall, the 2009-2010 district-wide K-12 enrollment is anticipated to be 1,595, up from 1,572 in 2008-2009. The sixth-grade will see the largest increase in enrollment and staffing increases are programmed for this adjustment. See the enrollment projections worksheet on the following page for more information relative to enrollment trends.

<u>Area of Need</u>	<u>FTE</u>	<u>Description</u>
Grades K-5	0.4	Music Teacher
Grades 6-8	0.0	N/A
Grades 9-12	1.0 <u>1.0</u> 2.0	Computer Teacher Social Worker
Special Services	1.0 1.0 <u>0.9</u> 2.9	Special Class Teacher – PRSS Teaching Assistant Part-time Teacher Aide
Facilities	1.0	Head Custodian
Administrative	1.0 <u>1.0</u> 2.0	Administrative Intern Clerical
Total FTE	8.3	District-Wide FTEs

District-wide staffing will decrease to 216 full-time staff and approximately 55 part-time staff in 2009-2010.

	<u>2008-09</u>	<u>2009-10</u>
Instructional	145	141
School-Related Personnel	115	112
Administrative Personnel	14	13
Full-time	223	216
Part-time	57	55
Total Staffing	280	271

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

Enrollment History

GRADE	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	PROJECTED 2009-2010
Special Class	0	6	6	8	7	7
K	131	138	129	136	123	125
1	147	137	133	132	139	123
2	117	146	136	130	132	139
3	123	113	148	133	137	132
4	112	123	110	149	133	137
5	109	107	121	108	151	133
PRSS TOTAL	739	770	783	796	822	796
6	102	113	106	126	112	151
7	97	103	113	109	128	112
8	106	96	98	111	112	128
BBMS TOTAL	305	312	317	346	352	391
9	115	99	90	99	108	112
10	95	108	98	90	97	108
11	81	96	103	99	91	97
12	76	80	95	102	101	91
BBHS TOTAL	367	383	386	390	397	408

GRAND TOTAL	1411	1465	1486	1532	1571	1595
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CHANGE	54	21	46	39	24
%CHANGE	3.8%	1.4%	3.1%	2.5%	1.5%

Employee Benefits Summary

Retirement Costs

Teachers Retirement System: As a result of a change in accounting principle required by GASB rules and implemented by our external auditors four years ago, the District operates under an accrual accounting system for the purposes of recording retirement system expenditures. The District's employer contribution rate to the NYS Teachers' Retirement System (TRS) is estimated to decrease from 7.63% of payroll to 6.19% for the 2009-2010 school year. Overall TRS employer contribution costs are projected to decrease by \$170,154 for 2009-2010. Future pensions for faculty members/administrators are covered by this system.

Employees Retirement System: The District's employer contribution rate to the NYS Employee Retirement System (ERS) is estimated at 8.5% of payroll for the 2009-2010 year. Overall ERS employer contribution costs are projected to decrease by \$57,564 for 2009-2010. All non-instructional employee future pension costs are covered by this system.

Social Security/FICA:

Social Security/FICA benefits will increase by 6.2% as total contractual salaries increase correspondingly in 2009-2010. The salary threshold for calculating the total maximum contribution per employee will increase from \$102,000 to \$106,500 in 2009-2010.

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 increase by only \$2,513, or 2.2% in 2009-2010 as a result of the District's excellent loss experience and management by the firm that manages the Southern Westchester Schools insurance fund.

Unemployment Insurance:

The District's 2008-2009 unemployment insurance costs are coming in at what was budgeted based on current claims. It is not possible to determine the number of future claims but for 2009-2010 a figure of \$40,000 is again being used for budget purposes.

Health Insurance:

Overall, health insurance costs are not increasing much for 2009-2010. This results from a relatively small increase in premiums paid to the Empire Plan and the anticipated number of active employees and retirees receiving these benefits next year. The District's cost for providing health insurance benefits for its active employees in 2009-2010 is estimated at \$15,848 per employee for family plan benefits while the individual rate is expected to be \$7,398 per employee. The District also pays for retiree health insurance coverage per established guidelines. Employee and retiree contribution rates exist and follow collective bargaining schedules.

Dental Insurance:

Total payments made to the Federation Welfare Fund for dental and vision benefits are expected to be about 4.1% higher in 2009-2010 as a result of personnel changes. The employee contribution is \$1,400 per collective bargaining agreements in place for 2009-2010.

MTA Tax:

There is \$70,000 budgeted to cover the potential exposure should the "MTA Tax" be established by the State.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Employee Benefits

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget -to- Budget +/-	% Difference
EMPLOYEE BENEFITS						
9010-9060						
Retirement Payments:						
NYS ERS - 8.50%	316,684	414,470	330,500	356,906	-57,564	-13.9%
NYS TRS - 6.19%	1,280,694	1,287,286	1,276,773	1,117,132	-170,154	-13.2%
Social Security/Medicare:						
Employer's Payment - 7.65%	1,379,467	1,502,172	1,502,172	1,595,504	93,332	6.2%
Workers' Compensation	111,920	113,145	108,045	115,658	2,513	2.2%
Unemployment Insurance:						
Employer's Payment	33,817	40,000	40,000	40,000	0	0.0%
MTA Tax	0	0	0	70,000	70,000	100.0%
Health/Dental/Vision Benefits:						
Health	2,693,791	3,232,467	3,192,002	3,235,902	3,435	0.1%
Health Reimbursement (Waivers)	177,244	198,408	190,350	195,723	-2,685	-1.4%
Dental	295,100	305,100	305,100	317,600	12,500	4.1%
TOTAL EMPLOYEE BENEFITS	6,288,717	7,093,048	6,944,942	7,044,425	-48,623	-0.7%

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 the children residing in the District.

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 \$51,350, a decrease of \$325, or 0.6% in 2009-2010. The decrease reflects a commitment to reduce administrative costs to the extent possible next year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Board of Education

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
<u>BOARD of ED</u>						
1010						
Contractual	15,233	21,000	15,000	18,500	-2,500	-11.9%
Supplies & Materials	2,377	4,500	2,000	3,000	-1,500	-33.3%
BOCES Services	7,449	2,750	9,250	5,600	2,850	103.6%
Total	25,059	28,250	26,250	27,100	-1,150	-4.1%
<u>DISTRICT CLERK</u>						
1040						
Exempt Staff Salary	0	9,425	9,425	10,000	575	6.1%
Contractual	2,154	2,000	1,500	2,500	500	25.0%
Supplies & Materials	0	1,250	800	500	-750	-60.0%
Total	2,154	12,675	11,725	13,000	325	2.6%
<u>DISTRICT MEETING</u>						
1060						
Contractual	5,818	7,750	6,000	7,750	0	0.0%
Legal Advertising	1,587	2,000	1,600	3,000	1,000	50.0%
Supplies & Materials	173	1,000	500	500	-500	-50.0%
Total	7,578	10,750	8,100	11,250	500	4.7%
TOTAL BOARD of ED	34,791	51,675	46,075	51,350	-325	-0.6%

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
- Accounting services
- Facilities management
- Employee payroll and benefits administration
- Pupil transportation
- School food service

Central Office costs are down by 1.7% in 2009-2010. The anticipated decrease is \$16,818 and primarily driven by a reduction in the Superintendent salary line.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Central Administration & Business Office

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
<u>CENTRAL ADMIN</u>						
1240						
Salary						
o Professional	215,056	282,000	363,669	240,800	-41,200	-14.6%
o Exempt Non-Certified	89,342	95,000	93,000	94,878	-122	-0.1%
o Hourly Salaries	9	1,500	500	500	-1,000	-66.7%
Equipment	0	5,000	2,000	2,500	-2,500	-50.0%
Contractual	30,202	37,500	30,000	32,500	-5,000	-13.3%
MSA Contractual	9,548	10,000	0	0	-10,000	-100.0%
Travel & Conferences	0	500	0	500	0	0.0%
Professional Dues	0	1,000	0	1,000	0	0.0%
Supplies & Materials	7,729	7,500	7,500	7,500	0	0.0%
Total	351,886	440,000	496,669	380,178	-59,822	-13.6%
<u>BUSINESS OFFICE</u>						
1310						
Salary						
o Professional	181,765	188,000	188,000	200,000	12,000	6.4%
o Exempt	72,652	90,000	90,000	95,000	5,000	5.6%
o Non-Certified	134,230	127,695	148,537	155,587	27,892	21.8%
o Audit/Extra	0	3,500	0	1,000	-2,500	-71.4%
Equipment	1,352	2,500	2,000	2,500	0	0.0%
Contractual	4,415	6,000	5,000	6,000	0	0.0%
Professional Dues	491	1,000	300	1,000	0	0.0%
Financial Services	5,040	10,000	8,000	10,000	0	0.0%
Supplies & Materials	4,326	6,500	6,000	5,500	-1,000	-15.4%
BOCES-Financial	29,212	56,053	50,000	56,065	12	0.0%
Audit Services	60,162	61,500	59,000	63,600	2,100	3.4%
Coop Purchasing	4,025	5,000	4,500	4,500	-500	-10.0%
Total	497,670	557,748	561,337	600,752	43,004	7.7%
TOTAL CENTRAL ADMIN & BUSINESS OFFICE	849,556	997,748	1,058,006	980,930	-16,818	-1.7%

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

Costs are expected to decrease by \$14,729, or 7.2% for 2009-2010. Included in this budget are funds for enhanced support of District communications via its website, cable television and quarterly newsletter.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Legal, Personnel, Records & Public Information

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
<u>LEGAL</u>						
1420						
Contractual	27,000	30,000	25,000	32,000	2,000	6.7%
Extraordinary	23,040	35,000	32,000	35,000	0	0.0%
Total	50,040	65,000	57,000	67,000	2,000	3.1%
<u>PERSONNEL</u>						
1430						
Contractual	30,714	25,000	10,000	10,000	-15,000	-60.0%
BOCES Recruitment	81,851	40,000	30,000	50,000	10,000	25.0%
Total	112,565	65,000	40,000	60,000	-5,000	-7.7%
<u>RECORDS MANAGEMENT</u>						
1460						
BOCES Records Mgmt	0	10,000	0	0	-10,000	-100.0%
Total	0	10,000	0	0	-10,000	100.0%
<u>PUBLIC INFO & SERVICES</u>						
1480						
Salary						
o Non-Certified	50,756	49,020	50,000	54,791	5,771	11.8%
o Hourly Salaries	1,750	500	0	500	0	0.0%
Equipment	0	3,000	1,500	3,000	0	0.0%
Contractual	5,053	10,000	3,000	5,000	-5,000	-50.0%
BOCES Services	0	2,500	0	0	-2,500	-100.0%
Total	57,559	65,020	54,500	63,291	-1,729	-2.7%
TOTAL						
LEGAL, PERSONNEL	220,164	205,020	151,500	190,291	-14,729	-7.2%
RECORDS & PUB INFO						

Central Services Summary

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

Central Services costs will increase by \$7,625, or 2.2% in 2009-2010.

The factors driving this increase are the District's liability insurance costs and its BOCES Administrative and Capital costs for 2009-2010.

The District's general and legal liability insurance costs for 2009-2010 are expected to rise slightly. The District is a member of the New York Schools Insurance Reciprocal (NYSIR). Therefore it receives some measure of insulation from the high cost exposure in the commercial insurance market.

Noteworthy is the fact that BOCES Administrative and Capital costs are increasing by 7.0%. These costs are determined by the Southern Westchester BOCES and are a function of that BOCES' internal costs (non-program and retiree) and the Blind Brook-Rye School District's enrollment (RWADA).

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Central Services & Other Charges

		2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/(-)	% Difference
<u>CENTRAL SERVICES</u>							
1670							
Postage		36,329	45,000	40,000	40,000	-5,000	-11.1%
BOCES - Demo/Records		0	2,250	6,750	0	-2,250	-100.0%
Total		36,329	47,250	46,750	40,000	-7,250	-15.3%
<u>OTHER CHARGES</u>							
Insurance- Liability	1910	145,575	156,856	147,310	162,946	6,090	3.9%
Assessments- Sewer Tax	1950	13,987	21,500	18,500	21,500	0	0.0%
Refund of Real Property Taxes	1964	0	0	0	0	0	0.0%
BOCES Charges- Admin/Capital	1981	120,344	126,327	126,327	135,112	8,785	7.0%
Total		279,906	304,683	292,137	319,558	14,875	4.9%
TOTAL CENTRAL SERVICES & OTHER CHARGES		316,235	351,933	338,887	359,558	7,625	2.2%

Curriculum & Instruction

The area of Curriculum and Instruction reflects a commitment by District to the development and support of a rigorous academic curricula as well as an investment in the administrative support necessary to ensure diligent program implementation and supervision.

The increased accountability of every school district for student achievement under the *No Child Left Behind Act* gives rise to costs to support the NYS Testing in Grades 3-8 in English Language Arts and Math, district participation in NYS Reporting and Data Warehousing and the development of curricula aligned with NYSED Standards.

The Curriculum and Instruction budget supports the following:

- Inclusion of curriculum and development stipends;
- Administrative and clerical salaries associated with District curricular needs;
- Procurement of professional materials related to curriculum development; and
- BOCES expenses related to testing, data compilation and reporting.

The combined 2009-2010 budget for this area is \$280,772, an increase of \$65,386 over the prior school year. This increase reflects the fact that there is a full-time Director now assessed to this budget (in prior years only 0.5 FTE was assessed). It is noteworthy that it also reflects an effort to budget prudently while maintaining the District-wide commitment to standards-based curriculum, and development of data-driven instruction.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Curriculum & Instruction

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/(-)	% Difference
<u>CURRICULUM & INSTRUCTION</u>						
2010						
Salary						
o Certified (CD)	30,866	20,000	30,000	32,500	12,500	62.5%
o Professional	82,604	80,500	124,142	142,500	62,000	77.0%
o Non-Certified	38,589	41,538	41,538	42,772	1,234	3.0%
o Overtime	0	1,500	250	750	-750	-50.0%
Equipment	9,857	15,000	5,000	11,250	-3,750	-25.0%
Contractual	4,880	6,500	2,500	3,250	-3,250	-50.0%
Curriculum Library Materials	1,739	1,500	1,500	1,250	-250	-16.7%
Supplies & Materials	6,078	5,000	5,000	4,000	-1,000	-20.0%
BOCES-Testing & Reporting	34,809	43,848	42,500	42,500	-1,348	-3.1%
TOTAL CURRICULUM & INSTRUCTION	209,422	215,386	252,430	280,772	65,386	30.4%

Supervision & In-Service Training

Supervision: This functional area includes salaries and expenditures of building principals, assistant principals and secretarial support for the District's three school buildings. The Building Administration provides overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student. They translate the overall District mission into school programs thus integrating them into the District's overarching goals.

The Building Administration focuses upon students, first and foremost; coordinates school activities; supervises staff; provides support for curriculum and instruction; ensures appropriate student safety, discipline, and guidance; maintains records; involves parents in their children's education; promotes positive school-community relations; and allocates building resources.

In-service Training: Faculty and staff development costs are budgeted here. The Office of Curriculum, Instruction and Technology Integration provides leadership for curriculum development projects and staff development. It establishes and maintains a program of evaluation of instruction; plans and administers programs of professional development, mentoring, and in-service education; secures and distributes instructional resources, and works with administrators and teachers in organizing and coordinating grade-level, departmental and District curricular and instructional efforts.

Supervision costs are projected to decrease by \$104,911, or 7.2% in 2009-2010. The decrease is a result of reductions in staff (MS administrative intern and clerical) and a concerted effort to reduce other building-level administrative costs.

In-service training costs are decreasing by \$8,250, or 8.6%, also reflective of the District-wide effort to reduce costs in discretionary areas.

The combined budget for these areas will decrease by \$113,161, or 7.3% in 2009-2010.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Administrative Supervision & In-Service Training

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
<u>SUPERVISION</u>						
2020						
Salary						
o Professional	812,883	859,800	884,800	795,300	-64,500	-7.5%
o Non-Certified	397,067	429,628	425,000	410,875	-18,753	-4.4%
o Overtime	800	1,000	1,000	1,000	0	0.0%
Equipment -BMPRSS	3,566	4,800	4,500	2,050	-2,750	-57.3%
-BBMS	1,500	2,500	1,500	2,000	-500	-20.0%
-BBHS	2,212	6,000	1,500	3,000	-3,000	-50.0%
Admin Prof Development	11,903	15,000	8,000	15,000	0	0.0%
Contractual-BMPRSS	21,982	35,780	25,000	29,250	-6,530	-18.3%
-BBMS	11,330	30,300	20,000	21,500	-8,800	-29.0%
-BBHS	18,403	28,495	15,000	25,000	-3,495	-12.3%
Supp & Mat -BMPRSS	14,577	18,000	15,000	25,350	7,350	40.8%
-BBMS	5,729	8,450	7,000	7,500	-950	-11.2%
-BBHS	6,098	11,983	9,500	9,000	-2,983	-24.9%
Total	1,308,050	1,451,736	1,417,800	1,346,825	-104,911	-7.2%
<u>IN-SERVICE TRAINING</u>						
2070						
Curriculum Development	0	0	0	0	0	0.0%
PD Trainer Salaries	0	0	0	0	0	0.0%
Prof Develop Contractual	23,455	32,500	25,000	29,250	-3,250	-10.0%
Teacher Excell Fund	3,556	6,500	5,000	3,250	-3,250	-50.0%
Staff Dev/SRP	1,615	3,500	3,500	1,750	-1,750	-50.0%
Supt Conf Day	4,600	8,500	8,500	8,500	0	0.0%
BOCES Services	64,635	45,000	45,000	45,000	0	0.0%
Total	97,861	96,000	87,000	87,750	-8,250	-8.6%
TOTAL SUPERVISION & IN-SERVICE TRAINING	1,405,911	1,547,736	1,504,800	1,434,575	-113,161	-7.3%

Instructional Summary

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

The Blind Brook Public Schools will employ 141 faculty members allocated across grades K-12 in 2009-2010, a net reduction of four positions. In spite of this decrease, class sizes will remain within the Board-supported mandates set to ensure appropriate education and allocation of human resources. The District's goal is to ensure that each child receives instruction that meets or exceeds New York State Standards by curriculum and grade level.

Elementary students develop critical thinking and analytical skills. Through literacy instruction in language arts, mathematics, social studies, science, health, technology and physical education each child's curriculum is enriched, and each student develops cultural and creative skills through art, music, and supplemental programs.

At the secondary level, New York State Standards are being met or exceeded throughout the District. AP courses, electives, art, music and physical education programs as well as academic intervention services and Regents preparation at all levels, are embedded throughout the curriculum.

Included for budget purposes are payroll projections for K-12 faculty, substitute personnel, school security aides, teacher aides and stipends paid to these personnel for additional instructional assignments within the school. The projected 2009-2010 salaries increase is 7.4% and includes additional teaching positions at the sixth-grade level as the District addresses the enrollment growth anticipated there.

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 2009-2010 and are significantly reduced in most instances.

Other financial obligations of the District contained in this category are:

- Home tutoring
- Academic field trips
- BOCES instructional services

Total Instructional category costs will increase by \$660,422 or 5.3% in 2009-2010.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Instructional - Regular School

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/(-)	% Difference
<u>INSTRUCTIONAL</u>						
Salary 2110						
o K-5 Certified	4,492,625	5,007,370	4,985,000	5,359,141	351,771	7.0%
o 6-8 Certified	2,562,504	2,544,671	2,622,152	3,096,864	552,193	21.7%
o 9-12 Certified	2,999,048	3,330,694	3,270,694	3,239,538	-91,156	-2.7%
o Stipends	70,983	121,108	97,500	116,694	-4,414	-3.6%
o Substitutes	238,085	200,000	230,000	240,000	40,000	20.0%
o Substitutes-Clerical	2,840	0	2,500	3,500	3,500	100.0%
o Non-Certified (Monitors)	182,017	210,985	195,000	195,926	-15,059	-7.1%
o Non-Certified (TAs)	99,052	128,962	155,000	142,848	13,886	10.8%
Total Salaries	10,647,154	11,543,790	11,557,846	12,394,511	850,721	7.4%
Equipment						
-BMPRSS	18,744	21,800	21,500	6,231	-15,569	-71.4%
-BBMS	26,710	14,585	14,500	17,505	2,920	20.0%
-BBHS	33,654	55,365	40,000	13,345	-42,020	-75.9%
Consultant Teachers	26,804	35,000	22,000	0	-35,000	-100.0%
Home Tutoring	30,255	15,000	25,000	25,000	10,000	66.7%
Academic Trips	0	0	0	40,000	40,000	100.0%
BMPRSS-Contract	14,285	80,000	60,000	44,000	-36,000	-45.0%
BBMS-Contract	11,380	52,750	30,000	28,980	-23,770	-45.1%
BBHS-Contract	19,745	46,881	25,000	30,173	-16,708	-35.6%
Supplies & Materials						
-BOCES	0	1,500	1,000	1,500	0	0.0%
-BMPRSS	116,425	132,616	130,000	140,556	7,940	6.0%
-BBMS	70,602	89,775	70,000	87,305	-2,470	-2.8%
-BBHS	123,691	118,533	95,000	103,011	-15,522	-13.1%
Textbooks						
-BOCES/Priv/Par	1,522	2,000	1,000	1,500	-500	-25.0%
-BMPRSS	52,595	82,335	100,000	66,735	-15,600	-18.9%
-BBMS	10,709	41,590	40,000	24,742	-16,848	-40.5%
-BBHS	74,643	53,378	45,000	45,205	-8,173	-15.3%
BOCES - Alt Programs	98,069	100,722	50,722	77,743	-22,979	-22.8%
TOTAL INSTRUCTIONAL - REGULAR SCHOOL	11,376,987	12,487,620	12,328,568	13,148,042	660,422	5.3%

Special Services & Pupil Services Summary

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

- The **Individuals with Disabilities Education Act (IDEA)** which imposes on school districts an obligation to provide all children with disabilities a free and appropriate public education in the least restrictive environment.
- **Section 504 of the Rehabilitation Act of 1973** and the **Americans with Disabilities Act (ADA) of 1990** which prohibit discrimination on the basis of disability.
- **Article 89 of the New York State Education Law and Part 200 of the Commissioner's Regulations** which are also the vehicles that implement federal law governing the rights of children with disabilities in New York State.

The Blind Brook-Rye Union Free School District must provide all eligible resident children with disabilities a free and appropriate public education in the least restrictive environment that meets their needs as set forth in the child's individualized education program (IEP). The District has met its obligation to comply with these laws and has/will have served the following numbers of school-age children with disabilities.

<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
156	165	160	142	131	132

For 2009-2010 it is anticipated that 132 students or 8.3% of the District's student body will be classified with special needs as identified by the Committee on Special Education (CSE). Of the 132 students it is anticipated that 15 students will be attending out-of-district schools.

Overall the expected costs for Special/Pupil Services programs will increase by \$125,970, or 2.9% in 2009-2010.

The increase is primarily due to rising non-BOCES tuition costs as the number of students placed in these programs will increase by three in 2009-2010.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Special Services and Pupil Services

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/(-)	% Difference
<u>SPECIAL & PUPIL SERVICES</u>						
2250						
Salary						
o Professional I	63,454	68,208	68,208	68,320	112	0.2%
o Professional II	158,000	166,500	168,965	168,965	2,465	1.5%
o K-12 Certified	1,592,714	1,828,625	1,800,000	1,789,647	-38,978	-2.1%
o Non-Certified (TAs)	737,812	813,395	880,000	890,012	76,617	9.4%
o Non-Certified (Support)	69,457	81,148	81,148	83,582	2,434	3.0%
o Overtime/Additional	0	2,500	500	500	-2,000	-80.0%
Equipment	13,325	16,100	12,000	16,000	-100	-0.6%
Contractual	28,789	28,100	20,000	25,100	-3,000	-10.7%
Supplies & Materials	29,127	30,400	25,000	26,000	-4,400	-14.5%
Tuition	721,302	679,945	650,000	864,136	184,191	27.1%
Related Services	118,379	232,500	150,000	229,800	-2,700	-1.2%
BOCES Tuition	192,305	334,000	200,000	275,220	-58,780	-17.6%
BOCES Related Services	42,964	75,842	55,000	45,950	-29,892	-39.4%
Total	3,767,628	4,357,263	4,110,821	4,483,232	125,969	2.9%
TOTAL SPECIAL & PUPIL SERVICES	3,767,628	4,357,262	4,110,821	4,483,232	125,970	2.9%

Library/Technology Summary

The primary objective of the District's Instructional Technology Plan in Blind Brook-Rye Public Schools is to support the continued integration of technology and information literacy into curriculum, instruction, professional development, and information management to impact and expand the scope, quality, and richness of all educational programs.

Recognizing that the presence of technology permeates the fabric of an intellectual and creative life, the Blind Brook Public School District is committed to creating a learning environment that anticipates and responds to the demands of the world for which we prepare our students. With this in mind, the District's Instructional Technology Plan centers on providing our students with an integrative educational experience in which technological competence is both explicit as well as a given for improved learning throughout the curriculum.

The combined Library/Technology budget for 2009-2010 is projected to decrease by \$293,514, or 21.5%. The decrease is significant but made possible as a result of a lack of major projects/initiatives in the queue for next year. The District is now at full SMART board deployment and its computer resources are new enough to forgo any new major purchases next year. Technology procurement practices in the prior five years have made this possible. It is also noteworthy that the District has reached a point where nearly all BOCES installment purchase agreements have been paid off thus significantly reducing Lower Hudson Regional Information Center costs next year.

To support the stated goals of the District's Instructional Technology Plan, the technology budget must provide for a program that satisfies several key criteria. These are: adequate and reliable infrastructure, timely resolution of technical problems, equitable access to hardware and software resources, well-designed ongoing professional development and technology integration in all District initiatives and written curricula. The 2009-2010 budget in this area does provide this support and ongoing efforts to integrate technology to extend and enrich curricula and improve the manner in which instruction is delivered.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2009-2010 Adopted Budget

EXPENDITURES: Library/Technology & Computer Instruction

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/(-)	% Difference
<u>LIBRARY & AUDIOVISUAL</u>						
2610						
Salary						
o Certified	182,570	197,646	197,646	213,705	16,059	8.1%
o Non-Certified	72,370	79,039	75,000	80,320	1,281	1.6%
o Overtime	0	1,000	0	500	-500	-50.0%
Equipment - MS/HS	17,438	10,000	7,500	1,000	-9,000	-90.0%
Contractual - MS/HS	0	2,000	0	2,000	0	0.0%
Professional Dev MS/HS	0	1,500	1,250	1,500	0	0.0%
Supplies & Materials - PRSS	1,905	2,000	1,000	2,000	0	0.0%
Supplies & Materials - MS/HS	9,218	7,500	8,900	7,500	0	0.0%
Library Books - PRSS	16,498	10,000	6,000	10,000	0	0.0%
Library Books - MS/HS	13,713	15,250	15,000	13,000	-2,250	-14.8%
BOCES-Media/Info	10,488	14,500	10,000	11,000	-3,500	-24.1%
Total	324,200	340,435	322,296	342,525	2,090	0.6%
<u>TECHNOLOGY/COMPUTER</u>						
<u>INSTRUCTION</u>						
2630						
Salary						
o Professional	82,604	80,500	110,000	110,000	29,500	36.6%
o Non-Certified	98,937	104,243	104,243	107,330	3,087	3.0%
o Overtime	217	2,000	500	500	-1,500	-75.0%
Equipment	169,549	256,757	120,000	100,300	-156,457	-60.9%
Contractual	294,594	284,000	245,000	213,100	-70,900	-25.0%
Supplies & Materials	30,597	36,890	35,000	36,000	-890	-2.4%
Software	123,742	107,250	108,250	83,123	-24,127	-22.5%
BOCES	238,483	154,307	154,307	79,991	-74,317	-48.2%
Total	1,038,723	1,025,947	877,300	730,344	-295,604	-28.8%
TOTAL						
LIBRARY/TECHNOLOGY	1,362,923	1,366,382	1,199,596	1,072,868	-293,514	-21.5%

Guidance/Health Services Summary

The Guidance/Health Services 2009-2010 budget is projected to decrease by \$2,628, or 0.2%.

The Guidance portion of the budget will increase by \$33,638, or 4.7%. This budget provides for contractual salary increases and funding necessary to support guidance services in all three of the District's school buildings.

The Counseling and Guidance Department helps students in many different ways. Counselors provide academic guidance to help students maximize their learning experience. Counselors work with students so that they better understand their learning strengths and weaknesses. In addition, counselors work with students to mitigate the obstacles they face in their learning and help students build self-confidence and develop healthy relationships that will contribute to their academic success. Specifically, counselors help students develop their course programs, plan for college admission, begin the process of identifying possible career interests and manage their credit and test requirements for high school graduation. The department administers evening programs that help students and parents plan for high school and college and manages the high school advanced placement program and administers college-related exams to students with disabilities.

The Health Services portion of the budget is projected to decrease by \$36,266 or 4.1%. The decrease is a result of the abolishment of the HS social worker position. The budget provides professional health services for children at all District school buildings and those attending private and parochial schools outside of the District as well.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Guidance & Health Services

<u>GUIDANCE</u>	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
2810						
Salary						
o Professional	137,000	140,500	137,000	140,000	-500	-0.4%
o Certified	461,447	505,715	510,000	543,746	38,031	7.5%
o Non-Certified	47,006	55,932	52,000	58,824	2,892	5.2%
Equipment	0	0	0	1,000	1,000	100.0%
-BBMS	0	1,000	800	0	-1,000	-100.0%
-BBHS	1,472	1,500	500	0	-1,500	-100.0%
Contractual	0	0	0	7,000	7,000	100.0%
-BMPRSS	2,379	4,285	1,500	0	-4,285	-100.0%
-BBMS	0	5,000	1,000	0	-5,000	-100.0%
-BBHS	3,203	3,500	4,000	0	-3,500	-100.0%
Supplies & Materials	0	0	0	2,500	2,500	100.0%
-BBMS	323	1,000	800	0	-1,000	-100.0%
-BBHS	2,265	2,000	2,000	0	-2,000	-100.0%
Textbooks	0	0	0	3,500	3,500	100.0%
Textbooks-BBMS	55	500	500	0	-500	-100.0%
Textbooks-BBHS	1,443	2,000	1,500	0	-2,000	-100.0%
Total	656,593	722,932	711,600	756,570	33,638	4.7%
<u>HEALTH SERVICES</u>						
2815/2820/2825						
Salary						
o Non-Certified	262,674	283,962	280,000	295,494	11,532	4.1%
o Overtime	13,736	8,500	10,000	10,000	1,500	17.6%
Equipment						
-BMPRSS	292	300	300	300	0	0.0%
-BBMS/HS	0	300	300	300	0	0.0%
Contractual Services						
-Regular Students	18,190	20,000	18,000	20,000	0	0.0%
-Private/Parochial	40,012	45,000	45,000	45,000	0	0.0%
-Sub Services	5,824	2,500	5,400	5,500	3,000	120.0%
Supplies & Materials						
-BMPRSS	921	2,464	1,500	11,450	8,986	364.7%
-BBMS/HS	2,323	2,303	2,500	2,999	696	30.2%
Diagnostic Screening	0	1,500	1,500	1,500	0	0.0%
Certified (Psych)	397,456	432,876	442,930	455,377	22,501	5.2%
Certified (SW)	75,855	84,480	84,480	0	-84,480	-100.0%
Total	817,283	884,185	891,910	847,919	-36,266	-4.1%
TOTAL GUIDANCE/HEALTH	1,473,876	1,607,117	1,603,510	1,604,489	-2,628	-0.2%

Interscholastic Athletics and Co-Curricular Summary

The Co-curricular and Interscholastic Athletic programs are important parts of the overall education program for Blind Brook's young men and women. All students are encouraged to take advantage of these exciting programs. The investment in this program enhances school spirit and morale. It does this by allowing students to work and play harmoniously with others, by promoting constructive use of their leisure time, by developing leadership traits and by furthering their athletic and vocational interests as well as developing new ones.

The Co-curricular Activities budget for 2009-2010 is experiencing a decrease of \$3,736, or 1.5%. The entire reduction is a result of less programs next year thus reducing advisor stipend and chaperone costs.

The Interscholastic Athletics budget for 2009-2010 has been significantly reduced and is projected to decrease by \$89,881, or 14.3%. Noteworthy are the following changes in program:

- Elimination of the second level of modified teams;
- Elimination of athletic trainer services;
- Reduce Midnight Madness and Homecoming expenses;
- Reduce stipends and chaperone pay;
- Decrease in BOCES Officials fees as a result of less competitions; and
- Decrease in spending for equipment, uniforms, supplies, and materials.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT

2009-2010 Adopted Budget

EXPENDITURES: Interscholastic Athletics/Co-Curricular Activities

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
<u>CO-CURRICULAR ACTIVITIES</u>						
2850						
Salary						
o Advisor Stipends	117,366	139,613	130,000	135,386	-4,227	-3.0%
o Chaperone Pay	44,971	35,000	37,500	27,500	-7,500	-21.4%
Contractual						
o PRSS	13,754	5,000	3,500	5,000	0	0.0%
o BBMS	12,723	8,000	6,000	8,000	0	0.0%
o BBHS	28,813	50,000	40,000	55,991	5,991	12.0%
Supplies & Materials						
o PRSS	0	1,000	500	1,000	0	0.0%
o BBMS	783	1,500	1,500	3,000	1,500	100.0%
o BBHS	824	2,500	2,000	3,000	500	20.0%
Total	219,234	242,613	221,000	238,877	-3,736	-1.5%
<u>INTERSCHOLASTIC ATHLETICS</u>						
2855						
Salary						
o Coach Stipends	256,111	280,040	275,000	291,273	11,233	4.0%
o Chaperone Pay	23,156	35,000	35,000	25,000	-10,000	-28.6%
Equipment						
Equipment-Reconditioning	16,439	23,700	22,500	21,350	-2,350	-9.9%
Contractual						
Contractual (Mergers)	49,476	63,900	59,000	16,800	-47,100	-73.7%
Dues	9,864	13,460	8,000	9,140	-4,320	-32.1%
Uniforms	25,045	22,815	25,000	17,115	-5,700	-25.0%
Staff Development	2,000	8,485	4,500	5,596	-2,889	-34.0%
Supplies & Materials	16,042	26,438	21,000	22,500	-3,938	-14.9%
BOCES Section I	7,000	7,500	7,000	8,816	1,316	17.5%
BOCES Athletic Services	10,000	11,273	10,842	11,500	227	2.0%
BOCES Officials	33,991	45,346	33,500	34,500	-10,846	-23.9%
Total	539,898	630,054	588,342	540,173	-89,881	-14.3%
TOTAL CO-CURRICULAR & ATHLETICS	759,132	872,667	809,342	779,050	-93,617	-10.7%

Per Pupil Cost Summary

Per pupil costs include equipment, contractual, textbook and supplies/materials expenses that are needed to support classroom activities.

As a result of the economic realities of the current times facing the District, a concerted effort by faculty, staff, and administrators to reduce per pupil spending was undertaken. A decrease in allocations is budgeted for the ES with per pupil costs decreasing by \$52 per pupil for a total reduction of \$57,458. At the MS, per pupil costs will be reduced by \$239 per pupil for a total reduction of \$59,608. At the HS, per pupil costs will drop by \$307 per pupil for a total reduction of \$110,641. In all three buildings, spending cuts aggregate to \$227,707 in 2009-2010 reflecting an unprecedented level of budget austerity.

2009-2010 PER PUPIL EXPENDITURES

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

	<u>2008-09</u>	<u>2009-10</u>	<u>% Diff</u>
Grades K-5	\$479	\$427	(10.9%)
Grades 6-8	\$724	\$485	(33.1%)
Grades 9-12	\$933	\$626	(38.6%)

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

COSTS PER PUPIL FOR 2003-2004 to 2009-2010

BMP RIDGE STREET SCHOOL
Grades K-5

	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>
Grand Total	221,188	227,824	252,736	344,912	306,730	397,380	339,922
Enrollment	689	729	744	766	796	829	796
Cost per Pupil	321	309	340	441	385	479	427
	-	-3.7%	9.9%	29.8%	-12.6%	24.4%	-10.9%

BLIND BROOK HS
Grades 9-12

	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>
Grand Total	263,289	313,575	342,471	360,745	397,277	365,874	255,233
Enrollment	309	336	367	387	390	392	408
Cost per Pupil	852	933	933	932	1019	933	626
	-	9.5%	0.0%	-0.1%	9.2%	0.1%	-38.6%

BLIND BROOK MS
Grades 6-8

	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>
Grand Total	185,119	182,601	179,901	171,932	235,589	249,140	189,532
Enrollment	335	328	310	317	346	344	391
Cost per Pupil	553	557	580	542	681	724	485
	-	0.7%	4.2%	-6.5%	25.5%	6.4%	-33.1%

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 1½ to 15 miles from their homes, as specified by the current Board of Education Policy #5720 amended 5/18/04 (by voter referendum). Any student in kindergarten through 5th grade will be eligible if he or she lives more than ¾ of a mile from school and a student in grades 6-12 will be eligible if he or she lives more than 1 ½ miles from school.

Any resident, now living in the District, who applies for out-of-district transportation for their child/ren on or before April 1 of each year will be provided with transportation (within mileage limits); the District does not accept late applications unless it is submitted by a new resident within 30 days of the date of residency.

The District provides in-district transportation services using its own school buses driven by District-employees. Most out-of-district transportation services are provided by private bus companies.

The Pupil Transportation budget for 2009-2010 is projected to increase by \$12,212, or 1.1% overall. This rise in costs is a result of the continued increase in out-of-district transportation costs that the District has been experiencing. Debt service payments for school buses owned by the District are budgeted in the District's Debt Service budget lines.

Noteworthy is the fact that the District is projected to spend \$631,236 for contract and BOCES transportation services provided for about 92 students attending 35 different private, parochial and special education schools located outside of the District. The District expects to transport 1,107 eligible students to in-district schools in 2009-2010 at a cost estimated to be \$543,046. The \$491 per pupil in-district transportation cost is far more efficient than the \$6,861 per pupil cost to transport the 92 children requesting service to out-of-district schools next year. Services provided to students attending out-of-district schools are mandated by state education law.

In an effort to reduce out-of-district transportation costs the District will continue to cooperate with the Port Chester-Rye UFSD and Harrison CSD by sharing services to the maximum extent it can and by conducting an annual bid for contract services of its out-of-district transportation obligations. For the past five years significant savings have occurred as a result of favorable cooperative sharing and excellent results of bidding for private bus services. The goal once again for 2009-2010 is to achieve a similar level of economy.

Special Proposition:

It is important to note that a qualifying petition has been presented to the Board of Education on April 20th which seeks to amend the District transportation policy pertaining to distances for transporting students to our schools. The petition seeks to reset these distances to minimum requirements as defined by New York State Education Law, Section 3635, 2-miles for students in grades K-8 and 3-miles for students in grades 9-12. If the resulting proposition on the May 19th ballot passes by a simple majority, bus service would be reduced from 1,107 eligible students to 286 eligible students beginning September 2009.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Pupil Transportation

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/(-)	% Difference
<u>IN-DISTRICT SERVICES:</u>						
5510						
Salary						
o Bus Drivers	296,254	351,484	310,000	343,968	-7,516	-2.1%
o Bus Drivers Overtime	42,419	50,000	50,000	40,000	-10,000	-20.0%
Equipment	2,095	2,000	0	1,200	-800	-40.0%
Contractual	25,346	29,250	22,000	21,700	-7,550	-25.8%
Contractual - Athletic Trips	21,365	22,000	35,000	35,000	13,000	59.1%
Supplies & Materials	151	1,000	500	500	-500	-50.0%
Fuel	34,633	40,000	30,000	35,000	-5,000	-12.5%
BOCES - Bus Repairs	46,625	42,500	42,500	47,500	5,000	11.8%
Garage Building	19,256	19,094	12,000	18,178	-916	-4.8%
Total	488,144	557,327	501,999	543,046	-14,281	-2.6%
<u>OUT-OF-DISTRICT SERVICES:</u>						
5540						
Contractor Transportation	240,058	408,507	410,000	410,704	2,197	0.5%
Public Transportation	0	0	0	0	0	0.0%
BOCES Transportation	140,534	196,236	175,000	220,532	24,296	12.4%
Total	380,592	604,743	585,000	631,236	26,493	4.4%
TOTAL TRANSPORTATION	868,736	1,162,070	1,086,999	1,174,282	12,212	1.1%

BOCES Services Summary

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

"To collaborate with districts, 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% of its total 2009-2010 Budget. The four major areas of services that the District subscribes to are:

- Special services for students with disabilities;
- Technology support services including financial/data management services;
- Pupil transportation services (transportation of students with disabilities);
- Athletic services including Section 1 and competition official costs.

The District's decision to purchase these services from BOCES represents its belief that it is obtaining the highest quality service in these areas at a reasonable cost.

At this time it is projected that the District will subscribe to slightly more than \$1.1 million in BOCES services during the 2009-2010 school year. This represents a slightly higher level of spending than was budgeted in 2008-2009.

Noteworthy is the fact that the District's 2009-2010 BOCES Aid estimate provided by the NY State Education Department per the 2009-2010 Legislative Budget indicates the District will receive slightly more BOCES Aid than what the District expects to receive in 2008-2009.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: BOCES SERVICES

		2007-2008	2008-2009	2008-2009	2009-2010	Budget-to-	%
		Actual	Budget	Anticipated	Proposed	Budget	Difference
Program	Code						
Administration	1981	76,090	81,040	81,040	87,459	6,419	7.9%
Capital (Rental)	1981	44,254	45,287	45,287	47,653	2,366	5.2%
TSP/DD	2250	56,618	115,219	115,219	275,220	160,001	138.9%
TSP/Regents	2250	109,945	61,338	61,338	-	(61,338)	100.0%
IDT	2110	24,090	8,268	5,000	-		
Environmental Ed	2110	1,934	19,610	19,610	20,000	390	2.0%
Environmental Ed Admin	2110	12,896	5,300	5,300	5,500	200	3.8%
Dest Imagination	2110	2,430	5,300	5,300	2,500	(2,800)	
Educational Support Services	2630	147,632	61,954	61,954	17,238	(44,716)	-72.2%
Media Resource Service	2610	7,250	13,500	10,000	10,000	(3,500)	-25.9%
Online Database	2610	3,640	1,000	1,000	1,000	-	0.0%
SETRC Training	2070	-	1,202	1,202	-	(1,202)	-100.0%
Comprehensive Support Svcs	2250	42,204	79,333	50,000	45,950	(33,383)	-42.1%
Athletic Services	2855	10,842	11,493	11,493	11,500	7	0.1%
Section 1	2855	4,151	4,400	4,400	7,800	3,400	77.3%
Officials	2855	37,083	36,684	36,684	38,000	1,316	3.6%
Model Schools	2630	20,578	12,404	12,404	9,078	(3,326)	-26.8%
Excellence in Education	2110	95,837	10,000	10,000	12,500	2,500	25.0%
SCI 21 Cur Training	2070	1,500	2,650	2,650	-	(2,650)	-100.0%
Regional Scoring - ELA	2010	16,602	14,310	14,310	16,855	2,545	17.8%
Instructional Kits	2010	7,987	15,000	15,000	12,500	(2,500)	-16.7%
Teacher Center	2070	2,575	5,300	5,300	2,750	(2,550)	-48.1%
State Aid Planning	1310	2,880	3,053	2,965	3,065	12	0.4%
Regional Certification	1430	3,769	3,995	3,995	4,100	105	2.6%
Recruiting P/NW BOCES	1430	69,412	26,500	20,000	45,000	18,500	69.8%
Financial Mgmt & Student Svcs	2630	143,366	140,420	140,420	151,629	11,209	8.0%
Job Fair-Recruit Service	1480	4,851	-	-	-	-	0.0%
Special Ed Trans	5540	138,346	161,650	196,236	220,532	58,882	36.4%
Vehicle Maint	5510	48,811	40,000	45,000	47,500	7,500	18.8%
Safety/Risk Mgmt	2110	6,800	7,208	7,208	-	(7,208)	-100.0%
Coop Negotiation	1430	2,513	2,664	2,664	-	(2,664)	-100.0%
Lower Hudson Coalition	1430	-	859	859	-	(859)	-100.0%
BOE Policy Manual Erie 1	1010	6,750	2,500	5,600	5,600	3,100	124.0%
Coop Bid-WSBOCES	1480	-	2,500	-	-	(2,500)	100.0%
Records Mgmt	1460	-	10,000	-	-	(10,000)	100.0%
Summer School Tuition	5540	4,470	11,448	5,500	6,000	(5,448)	-47.6%
Summer Trans	5540	12,235	10,070	12,000	12,500	2,430	100.0%
Total Expenditures		1,175,554	1,034,185	1,016,938	1,119,429	85,244	8.2%
BOCES Aid on Expenditures		247,745	214,597	214,597	257,602	43,005	20.0%

Operations & Maintenance Summary

The Operations & Maintenance (O&M) budget for 2009-2010 is projected to increase by a modest \$58,052, or 2.1%.

The District anticipates a steep increase in its electrical costs as a result of increases passed on by PASNY and Con Edison therefore causing the overall increase in budget.

As expected, there will be decrease in contract salaries as one head custodian position has been removed from this budget. Long-range maintenance projects slated for 2009-2010 include upgrading one HS lavatory, tiling HS corridor walls, landscaping at PRSS and the MS/HS, replacement of ceilings in the 1960 wing at PRSS, upgrade gym lighting, painting corridors and classrooms where necessary, and doing several other smaller maintenance projects.

The total District facilities square footage is currently at 261,130. Custodial productivity will be 11,870 square feet per custodial staff person in 2009-2010. The total annual O&M cost per square foot is anticipated to be \$10.70 per square foot up slightly from \$10.48 in 2008-2009.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Plant Operations and Maintenance

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget to Budget +/(-)	% Difference
<u>PLANT OPERATIONS</u>						
1620						
Telephone Service	94,741	119,121	100,500	108,540	-10,581	-8.9%
Energy Service	215,901	290,000	249,299	286,694	-3,306	-1.1%
Water Service	22,507	21,423	19,786	21,765	342	1.6%
Electrical Service	360,952	413,708	442,940	550,920	137,212	33.2%
Copier Service	100,189	115,858	100,000	115,470	-388	-0.3%
Total	794,290	960,110	912,526	1,083,390	123,280	12.8%
<u>PLANT MAINTENANCE</u>						
1621						
Salaries:						
o Custodial	727,111	844,410	780,000	833,683	-10,727	-1.3%
o Overtime	59,242	62,500	60,000	65,000	2,500	4.0%
o Night Cleaners	206,792	274,784	255,000	278,656	3,872	1.4%
Equipment	77,460	34,000	25,000	10,000	-24,000	-70.6%
Uniforms	0	0	0	5,000	5,000	100.0%
Ordinary Maintenance	72,375	94,500	70,000	84,500	-10,000	-10.6%
Long Range Maintenance	141,855	163,500	130,000	129,900	-33,600	-20.6%
Service Agreements	105,598	159,081	150,000	166,800	7,719	4.9%
Supplies & Materials	122,224	138,000	132,500	138,000	0	0.0%
Modular Lease	17,974	5,992	5,992	0	-5,992	-100.0%
Total	1,530,631	1,776,767	1,608,492	1,711,539	-65,228	-3.7%
TOTAL O & M	2,324,921	2,736,877	2,521,018	2,794,929	58,052	2.1%

Debt Service, Budget Contingency and Tax Cert Reserve Summary

In order to build facilities and purchase fixed equipment the District borrows money to pay for these large expenditures over time. Consequently, debt service is part of the budget which includes funds for the payment of principal and interest on the District's outstanding construction bond issues, school bus notes, instructional technology notes and tax anticipation notes (TAN).

Scheduled in 2009-2010 is construction debt service of \$2,723,982, school bus debt service of \$52,946, and instructional technology debt service of \$131,261 for total debt payments of \$2,908,189. Noteworthy is the budget-to-budget decrease in debt service of \$69,265, or 2.3% over 2008-2009 payments. No TAN expenses are anticipated in this budget year. The District's construction debt service schedule for years 2008-2009 through 2025-2026 is provided below.

DEBT SERVICE SCHEDULE

SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST
2008-2009	\$1,505,000	\$1,255,769	\$2,760,769
2009-2010	\$1,535,000	\$1,188,982	\$2,723,982
2010-2011	\$1,565,000	\$1,120,919	\$2,685,919
2011-2012	\$1,595,000	\$1,051,582	\$2,646,582
2012-2013	\$1,625,000	\$980,969	\$2,605,969
2013-2014	\$1,655,000	\$909,082	\$2,564,082
2014-2015	\$1,690,000	\$834,719	\$2,524,719
2015-2016	\$1,725,000	\$757,775	\$2,482,775
2016-2017	\$1,790,000	\$678,800	\$2,468,800
2017-2018	\$1,825,000	\$595,232	\$2,420,232
2018-2019	\$1,865,000	\$510,069	\$2,375,069
2019-2020	\$1,910,000	\$423,100	\$2,333,100
2020-2021 *	\$1,955,000	\$334,219	\$2,289,219
2021-2022	\$1,100,000	\$243,425	\$1,343,425
2022-2023	\$1,145,000	\$194,288	\$1,339,288
2023-2024	\$1,195,000	\$141,638	\$1,336,638
2024-2025	\$1,250,000	\$86,625	\$1,336,625
2025-2026 **	\$1,300,000	\$29,250	\$1,329,250
Totals	\$28,230,000	\$11,336,443	\$39,566,443

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

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

The Board of Education has established a contingency of \$351,880, or about 0.9% of the total budget. These funds are available to offset any unforeseen expenditures that may occur during the course of the school year. Should this amount not be fully expended it becomes part of the District's end-of-year fund balance. This budget provides no funding for tax refunds in the new school year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Debt Service/Contingency

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget- to- Budget +/-	% Difference
<u>DEBT SERVICE</u>						
9711						
Construction Bonds:						
Principal Payments	1,655,000	1,505,000	1,505,000	1,535,000	30,000	2.0%
Interest Payments	1,323,356	1,255,769	1,255,769	1,188,982	-66,787	-5.3%
Bus Payments:						
Principal Payments	122,387	107,507	108,156	50,056	-57,451	-53.4%
Interest Payments	12,278	7,327	7,331	2,890	-4,437	-60.6%
Instructional Technology:						
Principal Payments	55,928	85,798	85,798	113,487	27,689	32.3%
Interest Payments	11,848	16,053	16,053	17,774	1,721	10.7%
TAN Interest Payments	0	0	0	0	0	0.0%
TOTAL DEBT SERVICE	3,180,797	2,977,454	2,978,107	2,908,189	-69,265	-2.3%
Contingency	150,000	150,000	150,000	351,880	201,880	134.6%
TOTAL CONTINGENCY	150,000	150,000	150,000	351,880	201,880	134.6%

Community Services & Census

This budget supports the District-wide community services program in which custodial wages are paid for weekend building use by Rye Brook Recreation and other authorized groups. Also budgeted is \$1,000 for contractual expenditures that arise during the year.

There is no increase projected for this area in the 2009-2010 school year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Community Services & Census

	2007-2008 Actual	2008-2009 Budget	2008-2009 Anticipated	2009-2010 Proposed	Budget to Budget +/-)	% Difference
<u>CIVIC ACTIVITIES</u>						
8060						
Community Svc - Salaries	3,144	7,500	7,500	7,500	0	0.0%
Community Svc - Contractual	0	1,000	1,000	1,000	0	0.0%
<u>CENSUS</u>						
8070						
BOCES Cross Contract	0	0	0	0	0	0.0%
TOTAL COMMUNITY SERVICES & CENSUS	3,144	8,500	8,500	8,500	0	0.0%

Inter-fund Transfers

Included in 2009-2010 budget is \$261,128 budgeted for interfund transfers.

There is a transfer of \$41,354 to the special aid fund providing a 20% offset to summer school special education expenditures anticipated in July and August of 2009. The remaining 80% of funding is provided by the State Education Department. There is also a transfer of \$219,774 to the capital fund of which \$212,331 is coming in from the debt service fund (on the revenue side of the budget) to help cover this expense.

Taxpayers will only be picking up the difference of \$7,443 of the total amount which is being used to partially pay for the replacement of three roof surfaces on three structures at Bmprss – 1950 building, 1965 wing, and old gym. The remaining cost will be picked up by surplus capital funds and EXCEL funding. This work is planned for the summer of 2009.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: Inter-fund Transfers

	2007-2008	2008-2009	2008-2009	2009-2010	Budget-	%
	Actual	Budget	Anticipated	Proposed	to-	Difference
					Budget	
					+/(-)	
<u>INTERFUND TRANSFERS</u>						
9950						
Transfer to Special Aid Fund	15,592	31,537	31,537	41,354	9,817	31.1%
Transfer to Capital Reserve	0	0	0	0	0	-
Transfer to Capital Fund	284,731	0	0	219,774	219,774	100.0%
TOTAL						
INTERFUND TRANSFERS	300,323	31,537	31,537	261,128	229,591	728.0%

District Insurance Summary

There are several types of insurance purchased by the Blind Brook-Rye UFSD so that the District, and its staff and students, are protected in terms of liability, property loss and personal injury. These insurance types are outlined below:

- Property
- General Liability
- Automobile Liability
- Automobile Physical Damage
- School Board Legal Liability
- Excess Catastrophe Liability
- Public Employee Dishonesty
- Student Accident Insurance
- Workers' Compensation

New York school districts are not exempt from lawsuits. The concept of sovereign immunity, which prevented lawsuits against the State and other governmental entities, has been abolished as a result of the Court of Claims Act. A school district may be liable as a corporate entity for its own negligence, that of its employees, and wrongful actions of school board members therefore it must maintain adequate levels of liability insurance.

A school district must also insure the property it owns including all buildings and their contents as well as all vehicles registered in its name. State law requires that districts protect employees by maintaining workers' compensation insurance. In consideration of the health and safety of its students school districts usually purchase some form of student accident insurance.

The Blind Brook-Rye UFSD purchases its property and liability insurance from the New York Schools Insurance Reciprocal (NYSIR), is a member of a self-insured Workers' Compensation Cooperative known as the Southern Westchester Schools Cooperative Self-Insurance Plan for Workers' Compensation, and maintains student accident insurance coverage with Pupil Benefits Plan, Inc.

The total cost for coverage under the District's property/liability insurance, workers' compensation insurance, and student accident insurance policies is estimated to be \$303,722 in 2009-2010. Our 2009-2010 workers' compensation insurance rates have been reported and will increase by 2.2%, to \$115,658. Our combined property and liability insurance premiums will increase approximately 2.5% per NYSIR projections as of 4/1/09. Hence, the overall cost of District insurance will increase accordingly next year.

BLIND BROOK-RYE UNION FREE SCHOOL DISTRICT
2009-2010 Adopted Budget

EXPENDITURES: INSURANCE

	2007-2008	2008-2009	2008-2009	2009-2010	Budget-	%
	Actual	Budget	Anticipated	Proposed	to-	Difference
					Budget	
					+/(-)	
DISTRICT						
INSURANCE						
Commercial Auto & Bus	12,475	13,723	12,475	12,440	-1,283	-9.3%
Commercial Ins. Package	109,946	120,941	109,946	126,783	5,842	4.8%
\$15 Million Umbrella	22,123	24,335	22,123	23,055	-1,280	-5.3%
School Board Legal Liability	10,812	11,893	10,812	10,341	-1,552	-13.0%
Workers' Compensation	113,145	113,145	113,145	115,658	2,513	2.2%
Student Accident	8,089	8,898	8,827	11,916	3,018	33.9%
MV Enforcement Fee	85	85	85	85	0	0.0%
Crime & Bond	1,715	1,887	1,715	2,532	645	34.2%
Capitalization	912	912	912	912	0	0.0%
TOTAL						
INSURANCE COSTS						
	279,302	295,819	280,040	303,722	7,903	2.7%

Appendices

1. 2009-2010 Property Tax Report Card
2. 2009-2010 Administrative Compensation Information
3. 2009-2010 School District Budget Notice
4. 2009-2010 Contingency Budget Worksheet
5. Local Government Exemption Impact Report
6. New York State District Report Card
<http://www.emsc.nysed.gov/irts/reportcard/2008/home.html>

Form Due - April 25, 2009

School District Contact Person:

JONATHAN ROSS

School District Telephone Number:

914-937-3600

	Budgeted 2008-09 (A)	Budgeted 2009-10 (B)	Percent Change (C)
Total Spending	38,220,030	38,928,492	1.85 %
Total School Tax Levy	32,064,553	33,136,448	3.34 %
Public School Enrollment	1,572	1,595	1.46 %
Consumer Price Index			3.80 %

	Actual 2008-09 (D)	Estimated 2009-10 (E)
Reserved Fund Balance	946,954	860,435
Appropriated Fund Balance	1,250,000	1,150,000
Unreserved, Unappropriated Fund Balance	1,453,114	1,338,801
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	3.80 %	3.44 %

Submittal Form for Estimated Salaries in the Budget for the 2009-2010 School Year
 (Form Due - May 11, 2009)

Sections 1608 and 1716 of the Education Law
 (Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	232,000	39,853	2,400

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

2.	ASSISTANT SUPERINTENDENT FOR FINANCE &	200,000	39,408	5,000
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Other Supervisory and Administrative Employees Scheduled to Receive \$118,000 or More in Salary

3.	DIRECTOR OF PPS	168,965
4.	PRINCIPAL, HIGH SCHOOL	160,000
5.	PRINCIPAL, MIDDLE SCHOOL	145,600
6.	DIRECTOR OF CURRICULUM & INSTRUCTION	142,500
7.	DIRECTOR OF PHYSICAL & HEALTH EDUCATION	141,000
8.	DIRECTOR OF GUIDANCE	140,000
9.	PRINCIPAL, ELEMENTARY SCHOOL	132,500
10.	ASSISTANT DIRECTOR OF PPS	122,000

SCHOOL DISTRICT BUDGET NOTICE

Overall Budget Proposal	Budget Adopted for the 2008-2009 School Year	Budget Proposed for the 2009-2010 School Year	Contingency Budget for the 2009-2010 School Year*
Total budget amount	\$38,220,030	\$38,928,492	\$38,674,378
Increase/decrease for the 2009-2010 school year		\$708,462	-\$254,114
Percent increase (decrease) in each proposed budget		1.85%	1.19%
Change in the consumer price index		3.80%	
Resulting est. property tax levy for the 2009-2010 school year		\$33,136,448	\$32,882,334
Administrative Component	\$3,770,825	\$3,717,653	\$3,693,403
Program Component	\$28,226,516	\$28,783,246	\$28,595,835
Capital Component	\$6,222,689	\$6,427,593	\$6,385,140
<p>*The contingent budget is 1.19% over the 2008-2009 budget and represents a \$254,114 decrease from the proposed 2009-2010 budget. The district would minimally have to reduce supplies and equipment expenditures (\$245,614) and community services costs (\$8,500). Any use of community facilities will necessitate a charge to the user based on a fee schedule to be set by the Board of Education.</p>			

Basic STAR Exemption Impact (As authorized by Section 425 of the Real Property Tax Law)
 Estimated Basic STAR Exemption Savings Based on a Hypothetical Home Within the School District with a Value of One Hundred Thousand Dollars (\$100,000).

	Budget Proposed for the 2009-2010 School Year
Basic STAR tax savings	\$1,315

The annual budget vote for the fiscal year 2009-2010 by the qualified voters of the Blind Brook-Rye Union Free School District, Westchester County, New York, will be held at the Ponterio Ridge Street School in said district on Tuesday, May 19, 2009 between the hours of 7:00 am and 9:00 pm prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

CONTINGENT BUDGET CAP WORKSHEET

<u>2008-09 Adopted Budget</u>		\$38,220,030
Less: (base year exclusions)		
- Budgeted expenditures of gifts, grants in aid or insurance proceeds		
- Budgeted expenditures resulting from a tax certiorari proceeding		
- Budgeted expenditures resulting from a court order or judgment against the district		
- Budgeted expenditures certified by the Commissioner as necessary as a result of damage to, or destruction of, a school building or school equipment		
- Budgeted capital expenditures resulting from construction, acquisition, reconstruction, rehabilitation or improvement of school facilities, including debt service and lease expenditures, subject to the approval of the qualified voters where required by law		2,760,769
- Non-recurring expense(s)		
<u>Adjusted base year adopted budget</u>		<u>\$35,459,261</u>
<u>2009-10 Contingency Budget</u>		
2008-09 adjusted base year x CPI* x 120% (4.0%)		\$36,877,631
Add: (subsequent year exclusions)		
- Budgeted expenditures of gifts, grants in aid or insurance proceeds		
- Budgeted expenditures resulting from a tax certiorari proceeding		
- Budgeted expenditures resulting from a court order or judgment against the district		
- Budgeted expenditures certified by the Commissioner as necessary as a result of damage to, or destruction of, a school building or school equipment		
- Budgeted capital expenditures resulting from construction, acquisition, reconstruction, rehabilitation or improvement of school facilities, including debt service and lease expenditures, subject to the approval of the qualified voters where required by law		2,723,982
- Budget expenditures attributable to projected increases in public school enrollment (24 pupils)		-
<u>Proposed Budget vs. Contingent Budget - SED</u>	\$38,928,492	\$39,601,613
Required Cuts by SED Formula		(673,121)
<u>Non-contingency items, e.g.</u>		
Student supplies		20,000
Community use of buildings and grounds		8,500
Certain equipment		225,614
<u>Proposed Budget vs. Contingent Budget - FINAL</u>	\$38,928,492	\$38,674,263
Required Cuts as a Result of Board Action		254,114

