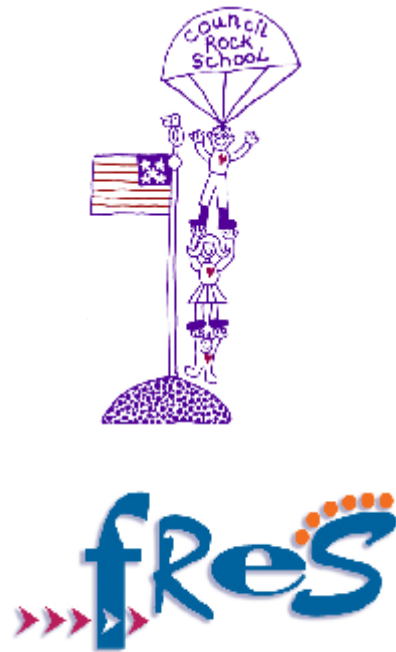


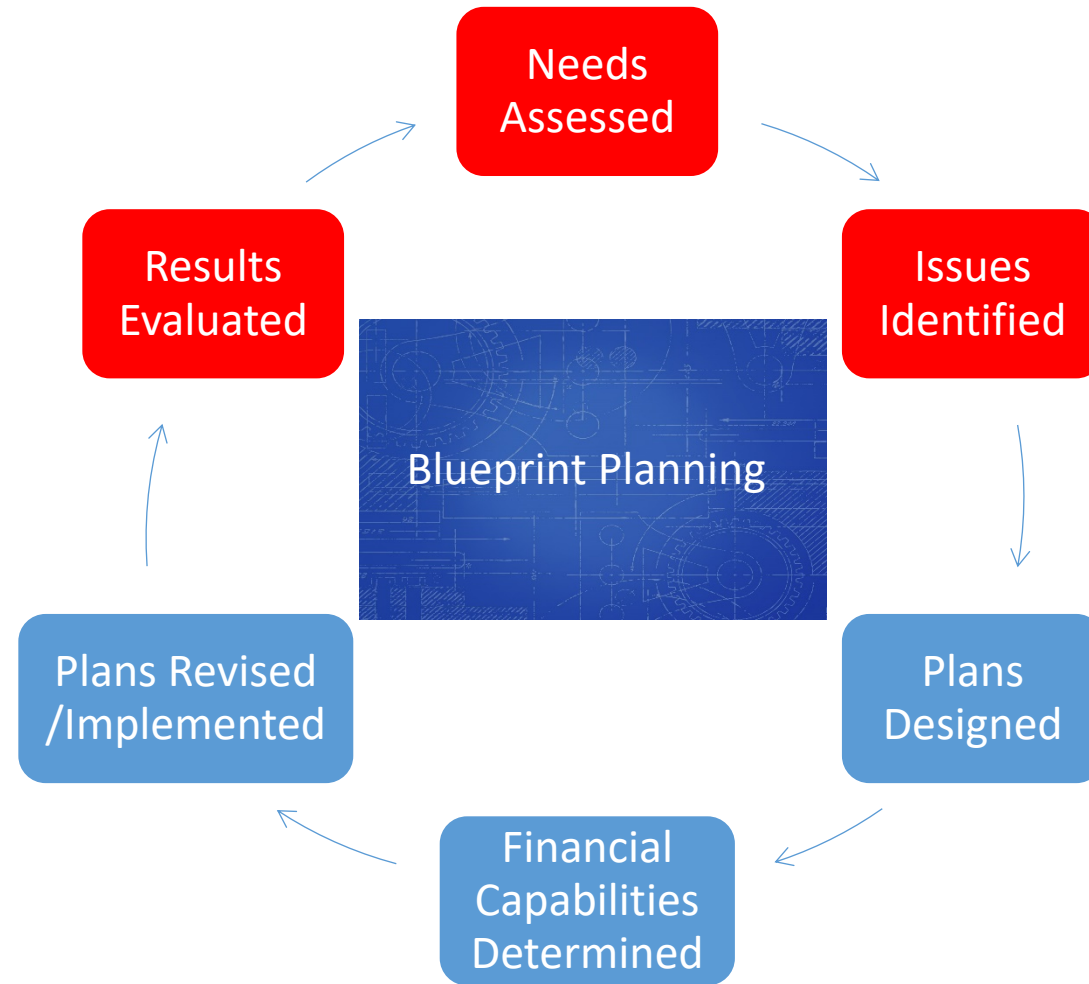
BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Outlook 2020-21 to 2021-22



Presented to the
Board of Education
October 27, 2020

Budget Development Process

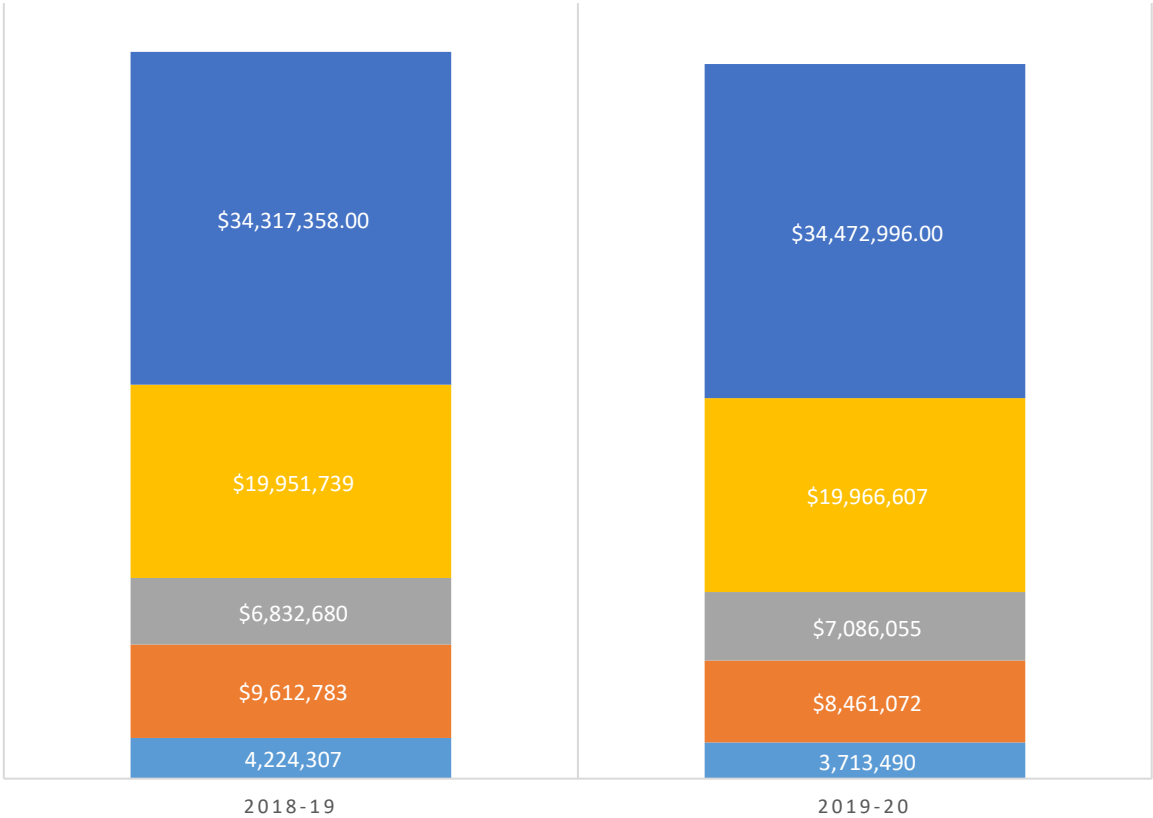




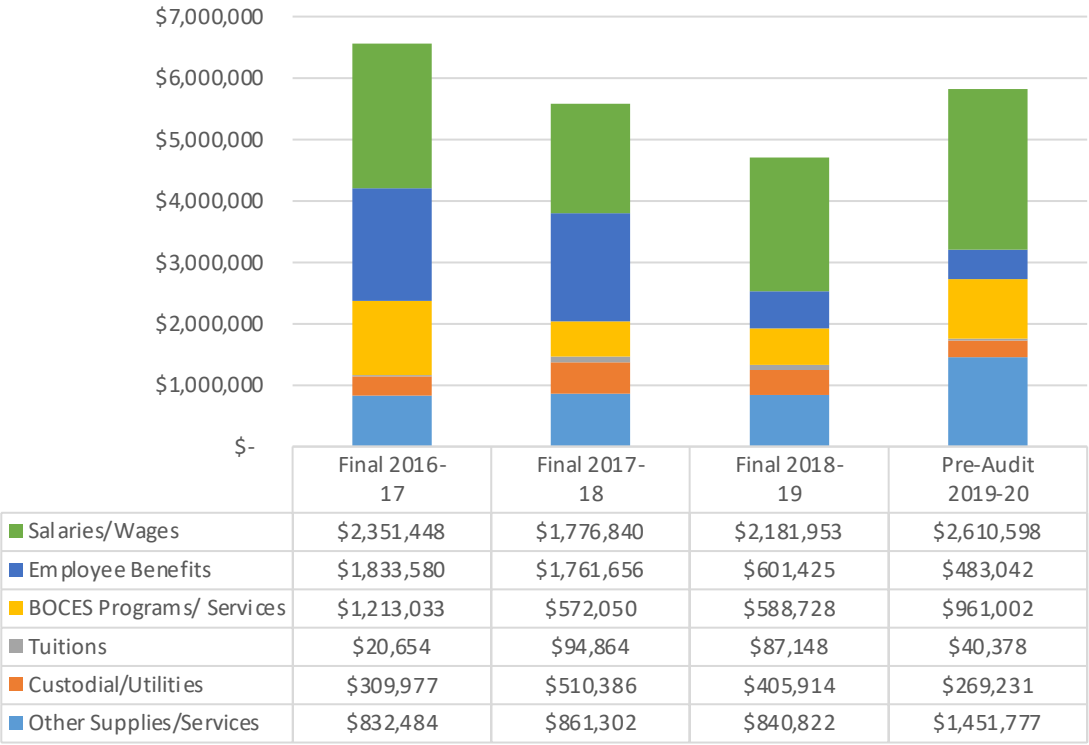
2019-20 Financial Recap

EXPENDITURES BY OBJECT

Debt/Transfers Supplies/Services BOCES Benefits Salaries

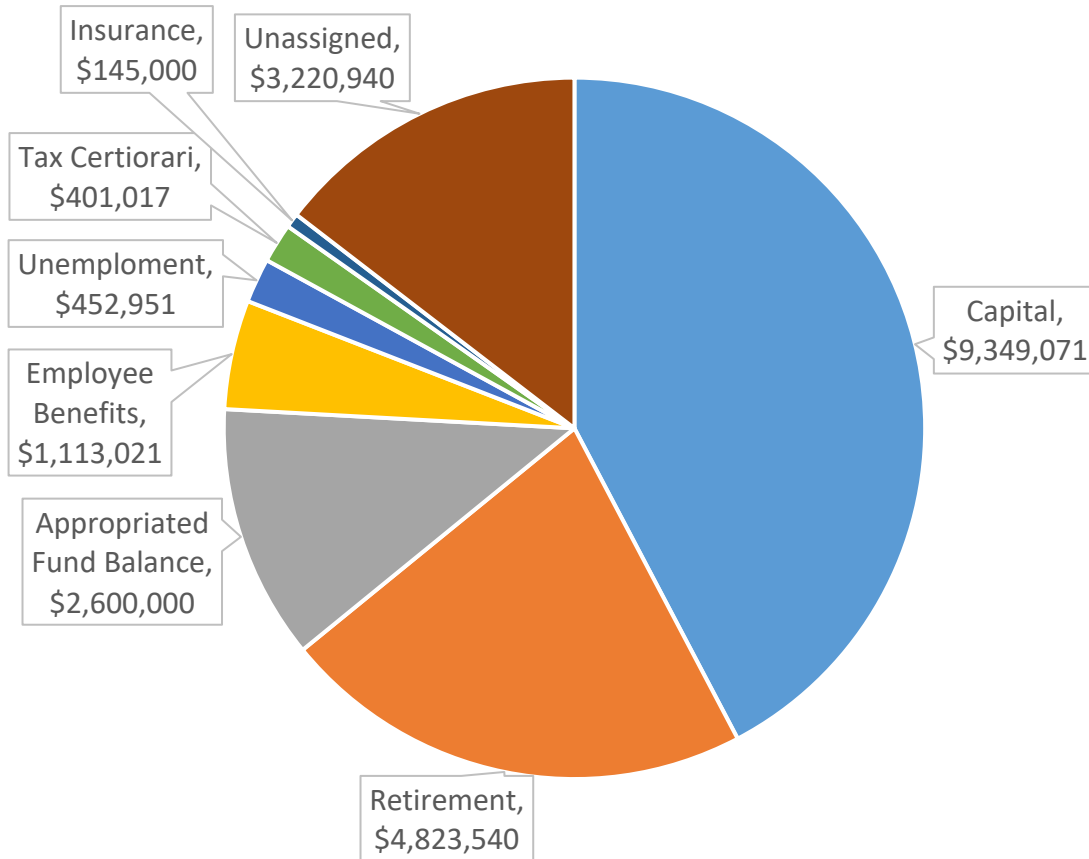


Unencumbered Balance by Object

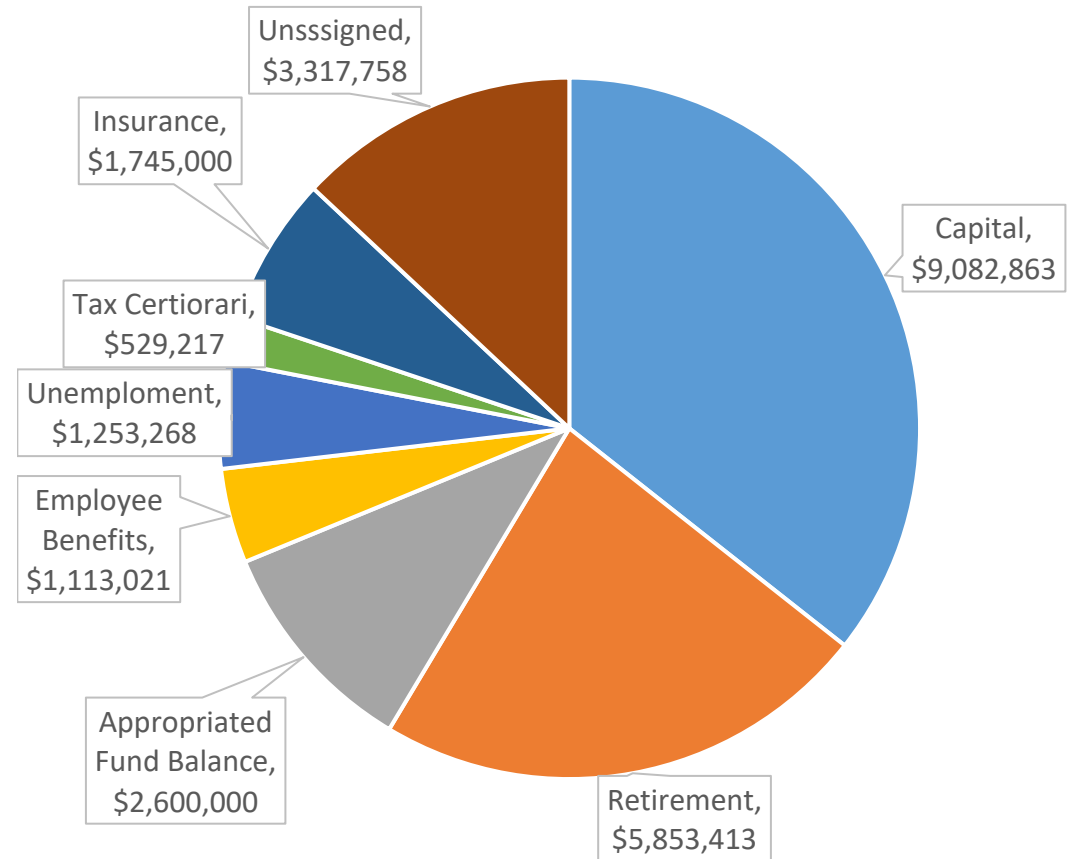


Assessment of Financial Condition

June 30, 2019

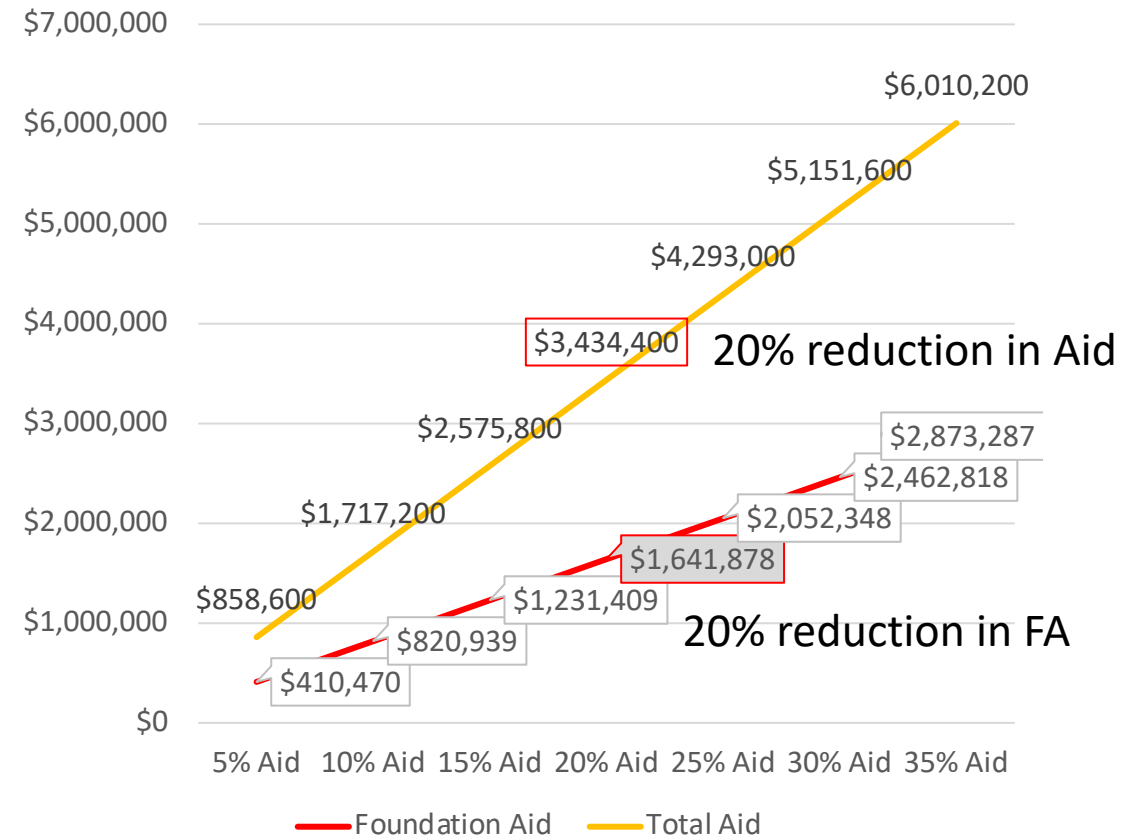


June 30, 2020



2020-21 Revenue Risks

State Aid Category	Executive Budget
Foundation Aid	\$8,209,392
Categorical Aids	\$8,963,013
Total State Aid	\$17,172,405
Pandemic Assessment (Presumed mid-year cut at 4/14)	\$366,477



Potential revenue loss based on % of Foundation Aid reduced

2020-21 Budget-To-Actual Factors

- Salaries – impact on teacher FTE allocations as students shift between hybrid and in-person models;
- Substitute costs – monitoring absenteeism and impact on staffing
- Benefits – 2021 health insurance rates approved at 4% increase – within budget assumptions
- BOCES – Number of special education placements; risk of mid-year rate adjustments due to CoSer losses.
- Custodial Supplies – PPE and cleaning expenditures
- Building-level budgets – demands for more materials to support hybrid learning model

Opening Enrollment

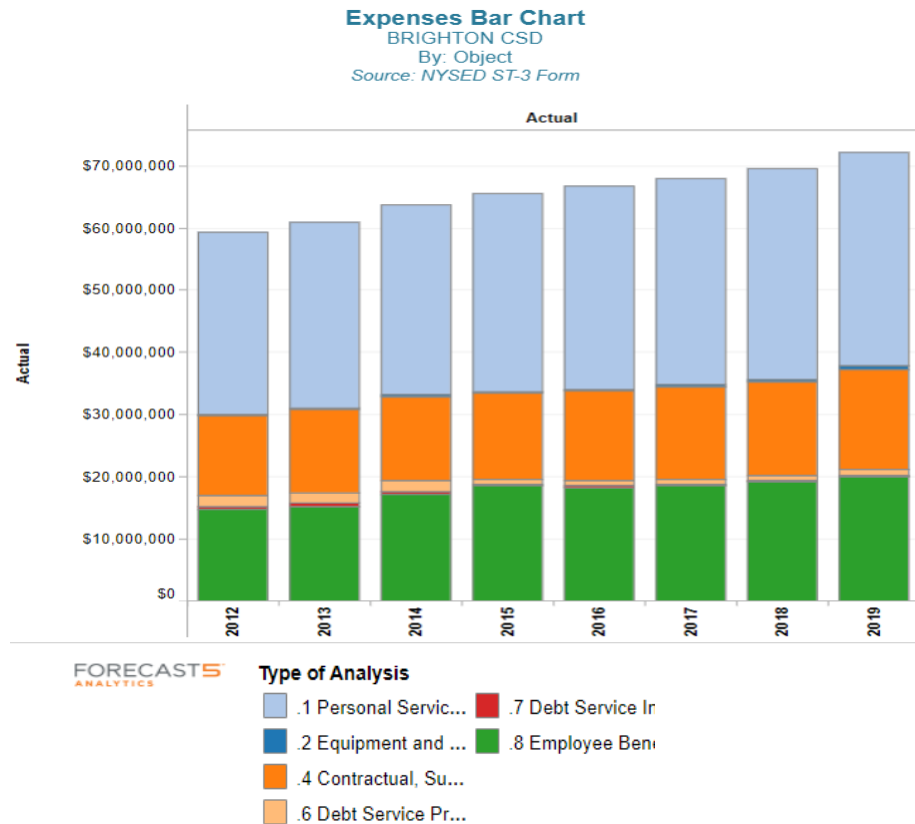
	2020-21 Proj	2020-21 Actual	Difference
Council Rock			
K	186	136	-50
1	232	216	-16
2	225	213	-12
Subtotal	643	565	-78
FRES			
3	231	225	-6
4	264	241	-23
5	282	267	-15
Subtotal	777	733	-44
TCMS			
6	266	258	-8
7	302	303	1
8	280	278	-2
Subtotal	848	839	-9
BHS			
9	330	321	-9
10	332	334	2
11	295	303	8
12	280	283	3
Subtotal	1237	1241	4
Total	3505	3378	-127

2021-22 Considerations Enrollment Projections

Enrollment Forecast

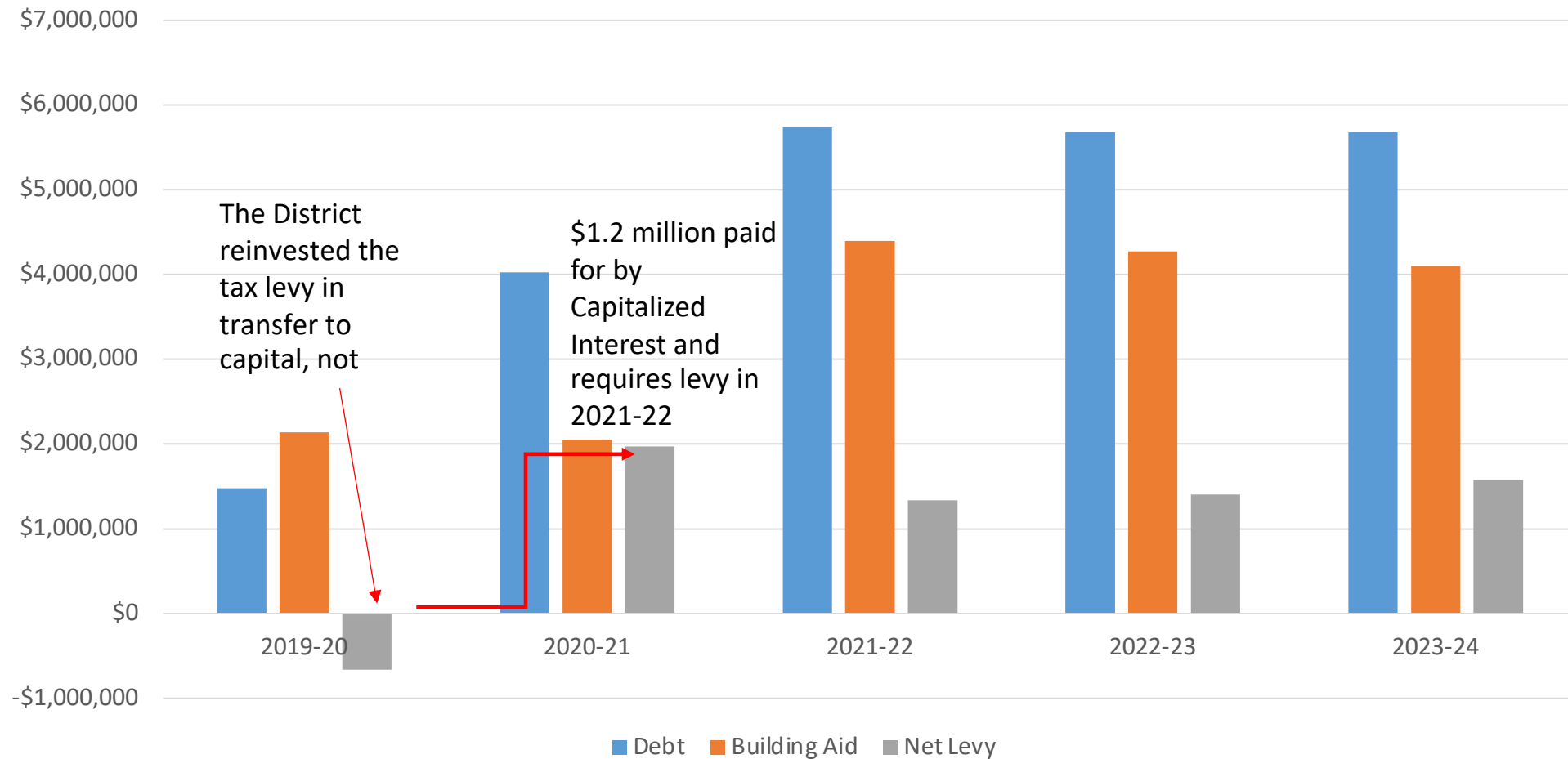
	20-21	21-22	22-23	23-24	24-25	25-26
Council Rock						
K	136	248	244	255	255	254
1	216	237	292	287	268	268
2	213	239	245	302	297	277
Subtotal	565	724	781	844	819	798
FRES						
3	225	213	238	245	301	297
4	241	240	219	246	252	310
5	267	240	238	218	244	251
Subtotal	733	692	695	708	798	858
TCMS						
6	258	275	247	245	225	252
7	303	264	282	253	251	230
8	278	305	266	284	255	253
Subtotal	839	844	795	782	731	735
BHS						
9	321	288	310	271	289	259
10	334	330	296	319	278	297
11	303	327	323	290	311	272
12	283	314	335	331	297	319
Subtotal	1241	1260	1265	1210	1175	1147
Total	3378	3519	3536	3544	3523	3538

2021-22 Considerations Trend and Assumptions



- 1) Salaries and Wage – Roll forward current staffing responding to mandates, only.
- 2) Account for Full-Day K one-time and recurring expenditures and funding sources.
- 3) Account for contractual increases
- 4) Health insurance - Medical trend est. 8.5%
- 5) TRS Rate – 9.53% expected to increase
- 6) BOCES Services – 2% special education, 4% transportation, 2.9% all other.
- 7) Special education – outside placements increased over 2 years.
- 8) Debt Service – One more year of build up with impact on expense – tax levy impact stabilizing.
- 9) Equipment – zero based budgeting
- 10) Department allocations – hold to 2021 allocation. Mandate driven allocations, only.

2021-22 Considerations Impact of 2017 Capital Project



Projected Tax Cap Calculations

NY- Tax Cap Calculator FY20						
Tax Levy Limit Before Adjustments and Exclusions	2020	2021	2022	2023	2024	2025
Prior FYE Tax Levy	\$52,275,299	\$53,498,771	\$55,545,890	\$57,041,425	\$58,385,418	\$59,868,317
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	\$0	\$0	\$0	\$0	\$0	\$0
Tax Base Growth Factor	1.0012	1.0016	1.0015	1.0015	1.0015	1.0015
	2020	2021	2022	2023	2024	2025
PILOTs Receivable from Prior FYE	\$332,883	\$225,560	\$240,893	\$187,738	\$204,025	\$146,671
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$0	\$0	\$1,002,895	\$1,264,612	\$1,418,328	\$1,611,121
Adjusted Capital Levy for Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE used in Calculation	\$0	\$0	\$1,002,895	\$1,264,612	\$1,418,328	\$1,611,121
Allowable Growth Factor	1.0200	1.0181	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable for Current FYE	\$225,560	\$240,893	\$187,738	\$204,025	\$146,671	\$155,761
Available Carryover from Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LEVY LIMIT BEFORE ADJUSTMENTS/EXCLUSIONS	\$53,498,771	\$54,542,996	\$55,776,813	\$56,967,090	\$58,257,196	\$59,507,782
Exclusions	2020	2021	2022	2023	2024	2025
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$0	\$1,002,895	\$1,264,612	\$1,418,328	\$1,611,121	\$1,618,589
ERS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXCLUSIONS	\$0	\$1,002,895	\$1,264,612	\$1,418,328	\$1,611,121	\$1,618,589
TAX LEVY LIMIT, ADJUSTED FOR TRANSFERS, PLUS EXCLUSIONS	\$53,498,771	\$55,545,891	\$57,041,425	\$58,385,418	\$59,868,317	\$61,126,371
	2020	2021	2022	2023	2024	2025
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Proposed Tax Levy \$	\$53,498,771	\$55,545,890	\$57,041,425	\$58,385,418	\$59,868,317	\$61,126,371
OR Proposed Tax Levy %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CURRENT FYE PROPOSED LEVY, \$ entry	\$53,498,771	\$55,545,890	\$57,041,425	\$58,385,418	\$59,868,317	\$61,126,371
CURRENT FYE PROPOSED LEVY, % entry	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	2.34%	3.83%	2.69%	2.36%	2.54%	2.10%
TAX LEVY LIMIT %	2.34%	3.83%	2.69%	2.36%	2.54%	2.10%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$1	\$0	\$0	\$0	\$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	\$1,223,472	\$2,047,119	\$1,495,535	\$1,343,993	\$1,482,899	\$1,258,054

Next Steps- Budget Planning



Next Steps

