

# BRIGHTON CENTRAL SCHOOL DISTRICT

## Budget Discussion 2021-22

CRPS

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FRENCH ROAD ELEMENTARY SCHOOL



TCMS



Presented to the  
Board of Education  
March 9, 2021

# Key Budget Guidelines

- Ensure recurring operating expenses are appropriately funded with sustaining revenue sources
  - **UPDATE – USE OF ONE TIME REVENUE CAN BE SUPPLANTED IN FUTURE YEARS WITH SUSTAINING REVENUE**
- Support the execution and implementation of the actions plans developed as part of the Brighton Blueprint as accepted by the Board of Education at its meeting on August 11, 2020
  - Systems (Safety, Security, Capital Planning, Budget Development)
  - Mental Health and Wellness
  - Academic Rigor for All Students
  - Diversity and Equity
- Evaluate the resource requirements that provide all students with every opportunity to graduate from Brighton with the skills necessary to move on to college or a career and to develop their talents to their maximum potential.
- Considering the economic climate and changing student needs, the Board of Education continues to recognize the importance of prioritizing resources and evaluating opportunities for reduction/consolidation. The Board of Education will determine this amount upon review of the projected 2021-22 budget. All potential budget reductions/consolidations will require an academic impact analysis.
- ***Prudently plan for the implementation of a full-day kindergarten program and debt service impact of the 2017 Brighton Facilities Improvement Plan.***
- **Comply with the NYS property tax cap and understand its long-term impact on financial planning.**

# Process and Plan



- **We review, plan, prepare, “scrub”**
  - We communicate
- **Governor makes a proposal: we review**
  - We ask for input
- **We advocate, we plan, we review**
  - We ask for more input
- **We react, discuss and refine plans**
  - We share and again ask for input
- **The Assembly and Senate make their proposals. An agreement is reached.**
  - We finalize a proposal for voters to consider



What we  
THINK WE  
know now...

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The Governor proposed a budget that concerns us in two significant ways

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Aid will be a challenge, but will likely be better than his proposal

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We have been prudent and responsible (rainy day funds) and IT IS POURING!

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Full Day Kindergarten was promised and is a priority

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Our community does not want to exceed the cap

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We do not want to reduce services

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We need to do everything we can to have students in school 5 days a week!

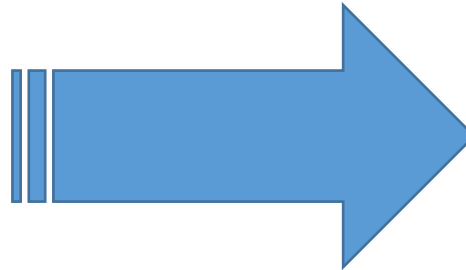
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There is a need for stability and predictability



# Takeaways from Community Feedback

- **Significant themes:**
  - Do not cut
  - Reopen Schools!
  - Full Day Kindergarten should be implemented
  - Do not exceed the cap
  - Fight for aid!



## **Reflection of Themes in Prelim Budget:**

We believe these objectives are reflected in the preliminary spending projections presented in February 2021:

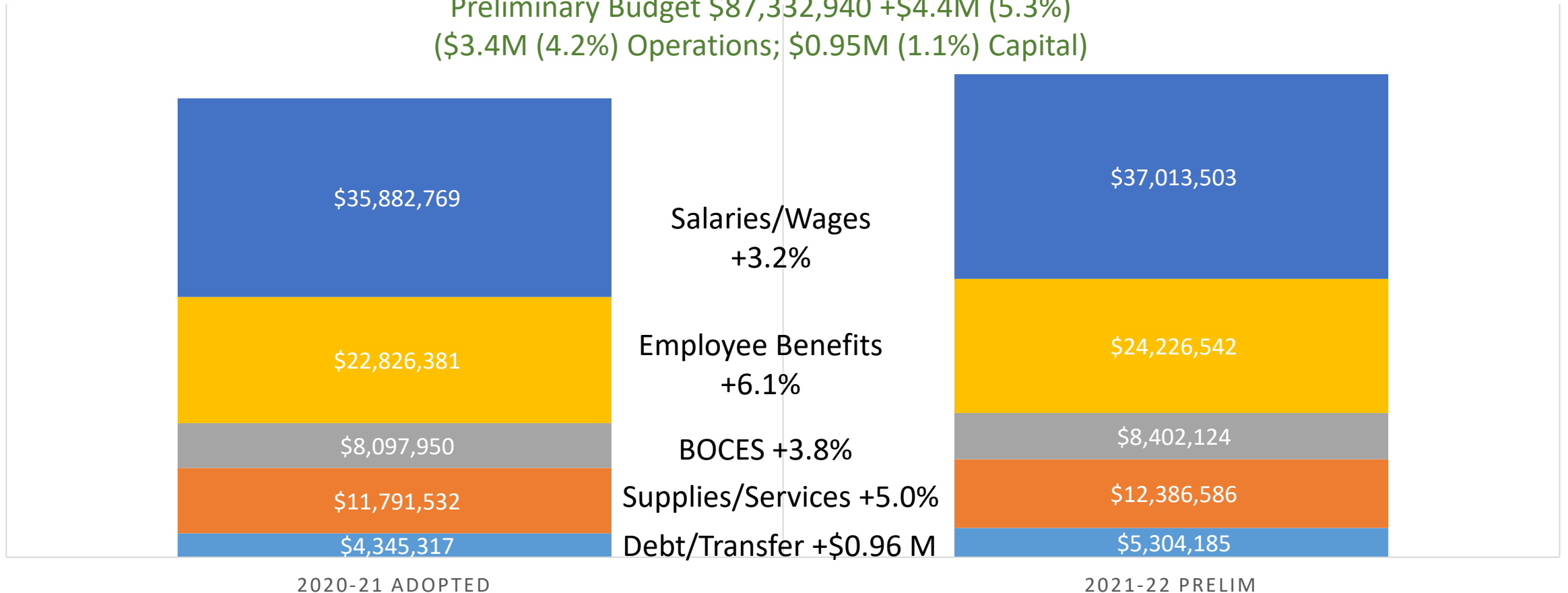
1. Meets and exceeds State mandates to support every child along the education spectrum
2. Preserves our core educational programs valued by the community
3. Respects taxpayers and honors commitments

# Preliminary 2021-22 Expenditure Budget

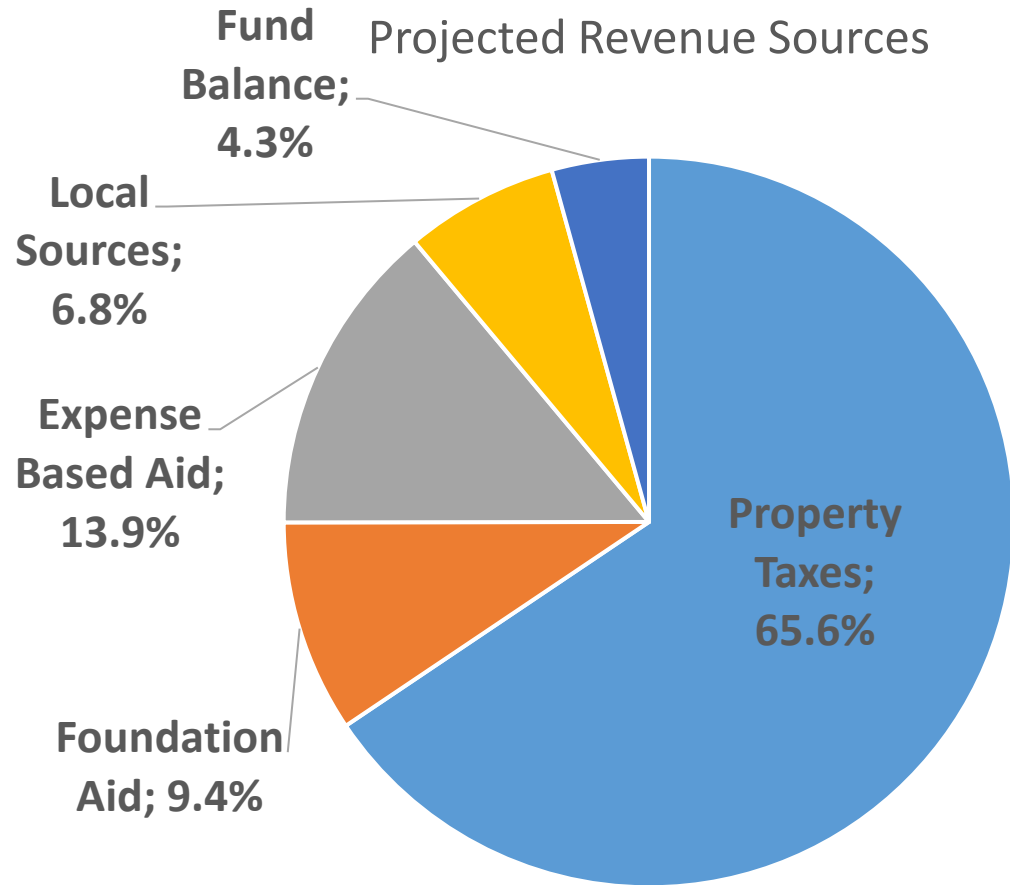
## EXPENDITURES BY OBJECT

■ Debt/Transfers ■ Supplies/Services ■ BOCES ■ Benefits ■ Salaries

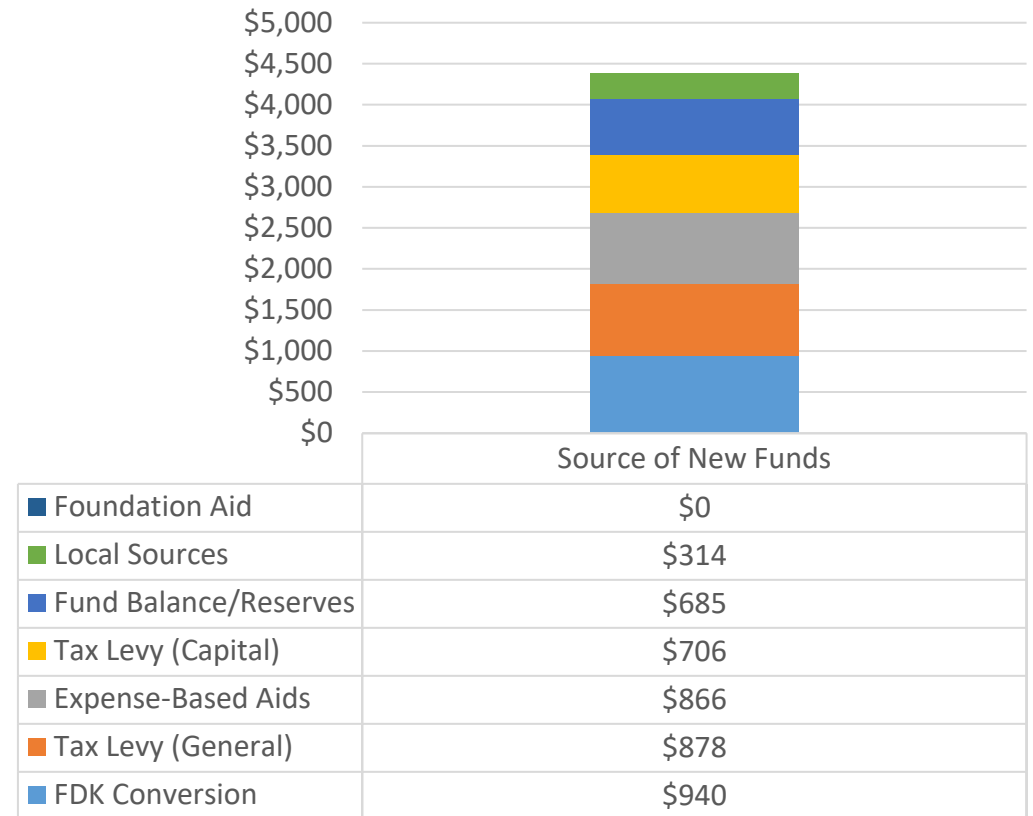
Preliminary Budget \$87,332,940 +\$4.4M (5.3%)  
(\$3.4M (4.2%) Operations; \$0.95M (1.1%) Capital)



# Projected 2021-22 Revenues and Financing Sources



## Sources of New Revenue/Financing Sources = \$4.4M



# Salaries and Benefits – 70% of Preliminary Budget

<b>Salaries/Wages</b>	2020-21 Budget	2021-22 Prelim	Change	% Change
Admin	\$ 2,446,412	\$ 2,430,107	\$ (16,305)	-0.7%
Teaching/Supervision	27,330,347	28,196,886	866,539	3.2%
Non-Certificated	6,106,010	6,386,510	280,500	4.6%
	<b>\$ 35,882,769</b>	<b>\$ 37,013,503</b>	<b>\$ 1,130,734</b>	<b>3.2%</b>
<b>Employee Benefits</b>	2020-21 Budget	2021-22 Prelim	Change	% Change
Health Insurances	\$ 15,110,264	\$ 16,198,741	\$ 1,088,477	7.2%
Retirement	4,191,818	4,427,800	235,982	5.6%
Payroll Taxes	2,882,630	2,926,400	43,770	1.5%
Other Benefits	641,669	673,601	31,932	5.0%
	<b>\$ 22,826,381</b>	<b>\$ 24,226,542</b>	<b>\$ 1,400,161</b>	<b>6.1%</b>

- Avg. projected contractual increases range from 2.5% to 2.9%
- +\$870,000 of salaries for FDK = +2.4%  
(ESSA benefit rate = 47%)
- Grant chargebacks and anticipated breakage = -\$498,500.



# Elementary Class Size

## Impact of Preliminary Staffing Allocations

PRELIMINARY CLASS SIZE CALCULATIONS							2021-22	
	2020-21			2021-22			Analysis	
Teaching (PreK - 5)	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten AM	4.00	69	17.3				0.00	
Kindergarten PM	4.00	67	16.8				0.00	
Kindergarten (Full-Day)				13.00	248	19.1	17.72	20.67
Grade 1	11.00	216	19.6	11.00	237	21.5	19.75	23.70
Grade 2	10.00	213	21.3	11.00	239	21.7	19.89	23.86
Grade 3	11.00	225	20.5	10.00	213	21.3	19.34	23.63
Grade 4	12.00	241	20.1	11.00	240	21.8	19.97	23.96
Grade 5	12.00	267	22.3	11.00	240	21.8	19.97	23.96
<b>Total General Ed. Teachers</b>	<b>60.00</b>	<b>1,298</b>		<b>67.00</b>	<b>1,416</b>			

Note: Model is based on 2021-22 Enrollment Projections with Full-Day K

# BOCES Services— 9.6% of Preliminary Budget

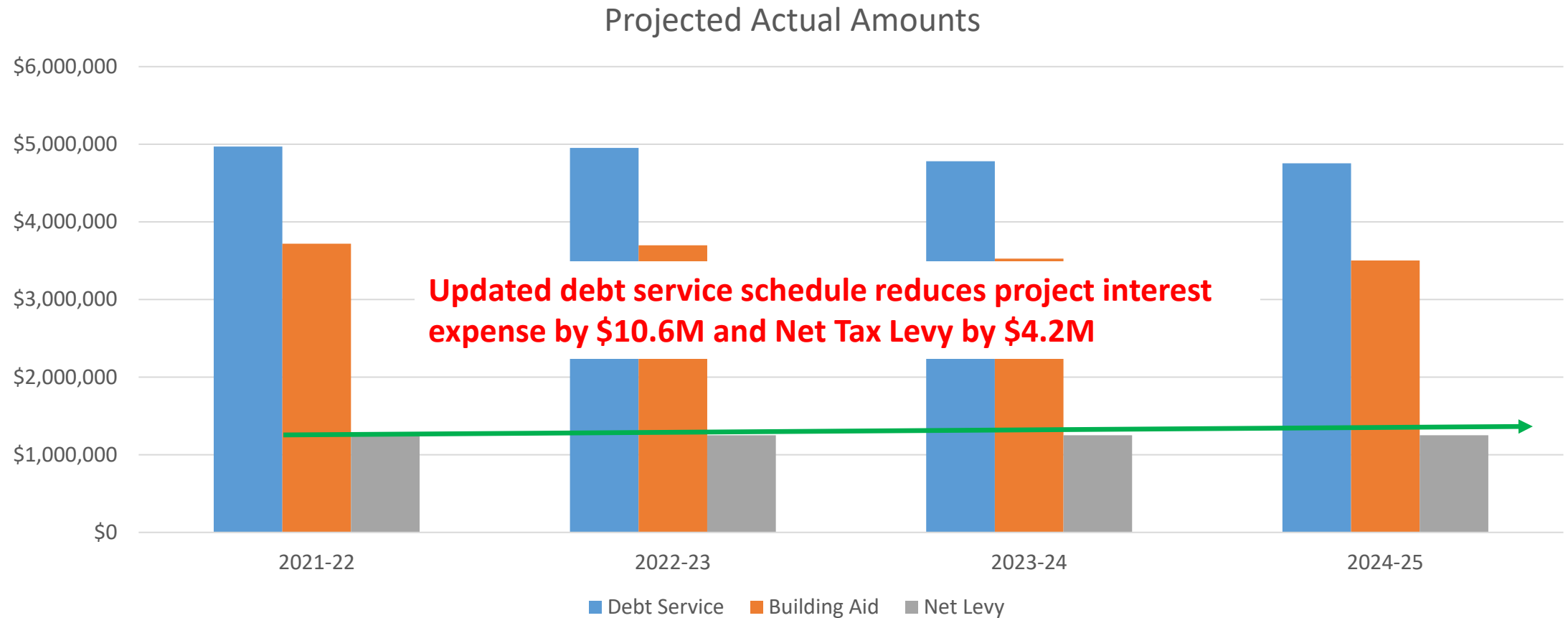
<b>BOCES</b>	2020-21 Budget	2021-22 Prelim	Change	% Change
Admin Fees	651,940	633,838	(18,102)	-2.8%
Business/Technology Services	1,117,608	1,335,957	218,349	19.5%
General Ed/Professional Dev.	564,615	622,479	57,864	10.2%
Special Education	4,258,870	4,040,304	(218,566)	-5.1%
Occupational Education	368,994	418,680	49,686	13.5%
Instructional Technology	367,437	669,132	301,695	82.1%
Transportation	768,486	681,734	(86,752)	-11.3%
	\$ 8,097,950	\$ 8,402,124	\$ 304,174	3.8%

- Business/Tech includes mandated investment in cybersecurity and data privacy services
- Special Education – based on preliminary student placement projections
- Instruction Technology – provides for sustained investment in 1:1 technology program as Tech Reserve draws down.

# Supplies, Contracts, Services 14% of Preliminary Budget

<b>Supplies, Contracts, Services</b>	<b>2020-21 Budget</b>	<b>2021-22 Prelim</b>	<b>\$ Change</b>
Legal Fees	\$ 125,000	\$ 125,000	\$ -
Utilities/Custodial	1,395,507	1,465,600	70,093
Maintenance Projects	454,191	492,773	38,582
Printing/Mailing	241,262	241,262	-
Insurances	250,944	260,792	9,848
Assessments/Dues/Claims	74,899	76,781	1,882
School Supplies and Materials	741,984	795,718	53,734
Charter School Tuitions	265,124	299,753	34,629
Spec Ed. Contracts/Tuitions	2,406,669	2,514,658	107,989
Contract Transportation	3,931,523	4,160,495	228,972
All Other Supplies/Services	1,904,429	1,953,754	49,325
	11,791,532	12,386,586	595,054

# Debt Services – Current Year Projection



# Impact of FDK and New Instructional Space

	2021-22	2022-23	2023-24	2024-25
Personnel Costs	\$870,000	\$896,100	\$922,983	\$950,672
Related Benefits	\$408,900	\$421,167	\$433,802	\$446,816
Supplies, Materials	\$85,680	\$4,000	\$4,000	\$4,000
Transportation	\$110,000	\$111,650	\$115,000	\$118,449
Estimated Expense	\$1,474,580	\$1,432,917	\$1,475,785	\$1,519,938
FDK Conversion Aid	\$904,914	\$588,194	\$316,720	\$0
Transportation Aid	\$0	\$66,000	\$66,990	\$69,000
Revenue Offsets	\$904,914	\$654,194	\$383,710	\$69,000
Net Levy	\$569,666	\$778,723	\$1,092,075	\$1,450,938
Impact on tax Cap	1.0%	0.4%	0.6%	0.6%

Personnel Costs Includes:  
 +7.0 FTE Classroom Teachers  
 +1.1 FTE Special Areas  
 +1.0 FTE Reading Specialist  
 +1.0 FTE Special Education  
 +0.4 FTE Counselor  
 +4.0 FTE Teaching Assistants  
 +2.0 FTE Cleaners

# Tax Cap Calculation

## Tax Levy Limit, Before Adjustments and Exclusions

✓ Real Property Tax Levy FYE 2021	\$55,545,890	A
✓ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0	
✓ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---	
✓ Tax Base Growth Factor	1.0019	B
✓ PILOTs Receivable FYE 2021	\$240,893	C
✓ Tort Exclusion Amount Claimed in FYE 2021	\$0	
✓ Capital Tax Levy Exclusion FYE2021	\$1,002,895	D
✓ Allowable Levy Growth Factor	1.0123	E
✓ PILOTs Receivable FYE 2022	\$143,324	F
✓ Available Carryover from FYE 2021	---	

**Not 2%**

## Tax Levy Limit Before Adjustments/Exclusions

\$55,421,241

$$= (A * B + C - D) * E + F$$

## Exclusions

✓ Tort Exclusion	\$0
✓ Capital Tax Levy Exclusion FYE2022	\$1,708,730
✓ Teachers' Retirement System Exclusion	\$0
✓ Employees' Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$1,708,730</b>

**Equals portion of levy  
dedicated to voter-approved  
capital projects.**

## Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$57,129,971

**+2.85%**

# Capital Project – Phase IV

- Current Balance in Capital Reserve = \$7,676,594
- Scope Proposed:
  - BHS Locker room – gut/rehab/lockers
  - BHS site work – front of building
  - BHS – Replace PA head-end system
  - BHS – Rehabilitation of pool bleachers
  - BHS - HVAC upgrades in pool
  - BHS – New pool filtration systems
  - BHS/TCMS – Replace stadium lights with LED
  - BHS – Renovations and improvement to BHS Maker Space
  - TCMS – Partial roof replacement

# Summary

- Total Spending Plan of \$87.3 million
  - **+5.3% (\$3.4M (4.2%) Operations; \$0.95M (1.1%) Capital)**
- Reflects maintenance of Blueprint priorities:
  - Mental Health and Wellness
  - Academic Rigor for All Students
  - Diversity and Equity
- Responds to mandated increases in spending and maintains academic and extracurricular opportunities for students
- Implements full-day kindergarten program
- Leverages strength of current available resources
- Complies with New York State tax cap
- Honors tax impact of 2017 Facilities Improvement Project and
  - **Reflects what WE value**



## Next Steps

- 3/17: Community Budget Forum
- 3/23: Executive Budget Proposal
- 4/13: Budget Adoption
- 5/11: Budget Hearing
- 5/18: Budget Vote