



To: Board of Education

From: Kevin McGowan, Superintendent of Schools
(Prepared by Lou Alaimo, Assistant Superintendent)

Date: March 30, 2021

Re: Resolutions for the Adoption of the 2021-22 Budget and Property Tax Report Card

On April 13, 2021 the Board of Education is anticipated to adopt a spending plan for the 2021-22 school year. In anticipation of this action, we have drafted a budget adoption resolution, a capital projection resolutions, and a resolution to adopt the Property Tax Report Card. We have also attached the following documents for the Board's review prior to considering the recommended resolutions:

1. Property Tax Report Card
2. Revenue Summary
3. Property Tax Cap Limit Calculation
4. Summary of Appropriation by Function
5. Historical Summary of Appropriation by Function
6. Summary of Appropriation by Object
7. Historical Summary of Appropriation by Object
8. Three-Part Budget
9. Budget Detail by Function
10. Summary of Staffing (FTE)
11. Capital Project Budget and Scope

PROPOSED RESOLUTIONS:

RESOLVED, that the budget for the Brighton Central School District (the "District") for the fiscal year commencing July 1, 2021 and ending June 30, 2022, as recommended by the Superintendent of Schools, in the amount of \$87,686,048, is hereby approved and adopted by the Board of Education, and the required funds therefore are hereby appropriated, and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

Adoption of this budget is estimated to require an anticipated tax levy increase of 2.85% which complies with the limits of the property tax cap as calculated in accordance with Chapter 97 of the Laws of New York.

PROPOSITION #1- CAPITAL RESERVE FUND (GENERAL) WITHDRAWAL

RESOLVED, the Board of Education of the Brighton Central School District, Monroe County, New York (the “District”) be authorized to undertake a capital improvement project consisting of: (a) the construction of alterations, renovations and improvements to Brighton High School and Twelve Corners Middle School buildings and facilities, including in each case, site improvements for various school purposes, the improvements to outdoor athletic facilities, and other appurtenant and related improvements, (b) the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, and apparatus, and (c) all costs and services incidental to the foregoing; all at a total estimated maximum cost not to exceed \$5,100,000, with such cost being raised by the expenditure of \$1,500,000 from the District’s existing Building Capital Reserve Fund, and with the balance thereof, not to exceed \$3,600,000, being raised by a tax upon the taxable property of the District to be levied and collected in annual installments as provided in Section 416 of the Education Law, with such tax to be offset by State aid available therefore, and in anticipation of such tax, by obligations of the District as may be necessary.

BE FURTHER RESOLVED, that the Board of Education of the Brighton Central School District approve the 2021-22 Property Tax Report Card as presented by the Superintendent of Schools.

Attachment: Budget Summary Documents

Property Tax Report Card

260101 - BRIGHTON CSD

2020-2021 - Page 1
Official - as of 04/08/2021 01:43 PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 26, 2021

Form Preparer Name:

LOU ALAIMO

Preparer's Telephone Number:

585-242-5200

Shaded Fields Will Calculate	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	82,943,949	87,686,048	5.72 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	55,545,890	57,129,971	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	55,545,890	57,129,971	2.85 %
F. Permissible Exclusions to the School Tax Levy Limit	1,002,895	1,708,730	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	54,542,995	55,421,241	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	54,542,995	55,421,241	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	3,378	3,519	4.17 %
Consumer Price Index			1.23 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	19,276,783	20,250,917
Assigned Appropriated Fund Balance	2,600,000	2,900,000
Adjusted Unrestricted Fund Balance	3,317,758	3,507,442
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	BUILDING RESERVE	For the cost of any object or purpose for which bonds may be issued.	7,676,594	6,176,594	Proposition 1 on the May 18, 2021 ballot requests the withdrawal of \$1.5 million to fund capital projects.
Capital	TECHNOLOGY RESERVE	For the cost of any object or purpose for which bonds may be issued.	806,269	806,269	There is no intended withdrawal proposed for the 2021-22 school year.
Capital	BUS PURCHASE RESERVE	For the cost of any object or purpose for which bonds may be issued.	300,000	300,000	The balance of the reserve will be maintained for the future purpose or replacement of school buses to be used for co-curricular and extracurricular activities.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	1,253,268	1,253,268	The 2021-22 budget proposes the use of \$56,000 to pay for unemployment insurance claims.
Reserve for Tax Reduction		For the gradual use of the proceeds of			

the sale of school
district real property.

Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE RESERVE - TECHNOLOGY	For liability, casualty, and other types of uninsured losses.	445,000	595,000	The 2021-22 budget relies on the insurance reserve to pay for the unbudgeted replacement of instructional hardware devices issued to students.
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	529,217	529,217	The 2021-22 budget relies on the reserve to pay for unbudgeted tax certiorari judgements.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE BENEFITS	For accrued 'employee benefits' due to employees upon termination of service.	1,113,021	1,113,021	The 2021-22 budget relies on the reserve to pay for the unbudgeted payout of contractual benefits for which the reserve is intended.
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	4,705,145	5,455,145	There is no planned use for the ERS reserve in 2021-22. It will be earmarked to fund increases in contribution prospectively.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	TRS RESERVE	For employer retirement contributions to the NYS TRS.	1,148,268	1,722,402	There is no planned use for the TRS reserve in 2021-22. It will be earmarked to fund increases in contribution prospectively.
Single Other Reserve	INSURANCE RESERVE - CVA	For liability and uninsured losses	1,300,000	2,300,000	The reserve will be maintained until the

CLAIMS

resulting for
judgement and
settlement resulting
from NYS Child
Victims' Act.

disposition of current
CVA claims.

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2021-22.
Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

2021-22 PROPOSED BUDGET SUMMARY OF REVENUES

Description	Account Code	2019-20 Actual	2020-21 Budget	2021-22 Budget	Change Amount	Percentage
Real Property Taxes	1001.000	\$49,417,660	\$55,545,890	\$57,129,971	\$1,584,081	2.85%
Other Pmts in Lieu of Tax	1081.000	\$219,413	\$240,893	\$143,324	(\$97,569)	-40.50%
STAR Reimbursement	1085.000	\$4,071,685	\$0	\$0	\$0	0.00%
Monroe County Sales Tax	1120.00	\$3,545,070	\$3,038,826	\$3,284,828	\$246,002	8.10%
Driver's Education - Summer	1315.002	\$34,344	\$35,500	\$35,500	\$0	0.00%
Admissions	1410.000	\$690	\$0	\$0	\$0	0.00%
Health Services	2280.000	\$923,892	\$857,184	\$939,261	\$82,077	9.58%
Parentally Placed Service	2281.000	\$869,086	\$698,106	\$831,377	\$133,271	19.09%
Interest and Earnings	2401.000	\$144,838	\$9,000	\$9,000	\$0	0.00%
Interest Capital Reserve	2401.001	\$23,783	\$1,000	\$1,000	\$0	0.00%
Technology Reserve Interest	2401.002	\$9,941	\$250	\$250	\$0	0.00%
Unemployment Reserve Interest	2401.003	\$317	\$75	\$75	\$0	0.00%
Rent-Real Property	2410.000	\$282,092	\$265,000	\$265,000	\$0	0.00%
Rental of Instruments	2410.001	\$9,869	\$11,209	\$10,865	(\$344)	-3.07%
Rent-Real Property, BOCES	2413.000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Self Insurance Recoveries	2683.000	\$4,360	\$0	\$0	\$0	0.00%
Other Compensation for Loss	2690.000	\$7,630	\$0	\$0	\$0	0.00%
Reimbursement of Medicare Part D Expense	2700.000	\$33,229	\$10,000	\$10,000	\$0	0.00%
Refund Prior Year Expense: BOCES Aided Service	2701.000	\$409,161	\$250,000	\$250,000	\$0	0.00%
Refund Prior Year Expense: Other-Not Trans	2703.000	\$139,530	\$180,000	\$150,000	(\$30,000)	-16.67%
Gifts and Donations	2705.000	\$0	\$0	\$0	\$0	0.00%
Other Unclassified Revenue	2770.000	\$149,905	\$155,668	\$136,562	(\$19,106)	-12.27%
Basic Formula Aid-Gen Aid	3101.000	\$9,713,118	\$14,619,505	\$18,570,590	\$3,951,085	27.03%
Basic General Aid - Medicaid	3101.001	\$0	\$50,000	\$25,000	(\$25,000)	-50.00%
Lottery Aid	3102.000	\$4,842,784	\$0	\$0	\$0	0.00%
BOCES Aid	3103.000	\$1,939,765	\$2,075,591	\$2,300,687	\$225,096	10.84%
Aid - Chapter Group Homes	3104.000	\$6,381	\$0	\$0	\$0	0.00%
Textbook Aid	3260.000	\$172,784	\$220,023	\$222,629	\$2,606	1.18%
Computer Software Aid	3262.000	\$83,529	\$86,000	\$79,948	(\$6,052)	-7.04%
Hardware Aid	3262.001	\$89,600	\$87,229	\$87,410	\$181	0.21%
Library A/V Loan Program Aid	3263.000	\$34,850	\$36,000	\$33,356	(\$2,644)	-7.34%
Other State Aid	3289.000	\$163,235	\$0	\$434,415	\$434,415	0.00%
Medicaid	4601.000	\$111,469	\$100,000	\$125,000	\$25,000	25.00%
Interfund Transfers(Not Debt Service)	5031.000	\$0	\$1,296,000	\$0	(\$1,296,000)	-100.00%
Retirement System Credits	5060.000	\$0	\$465,000	\$0	(\$465,000)	-100.00%
Appropriated Fund Balance		\$2,600,000	\$2,600,000	\$2,600,000	\$0	0.00%
Total General Fund:		\$80,064,008	\$82,943,949	\$87,686,048	\$4,742,099	5.72%

Brighton Central School District Estimated Revenue

SOURCE	2020-21 Adopted	2021-22 Proposed	DIFFERENCE	
			\$	%
SALES TAX	\$3,038,826	\$3,284,828	\$246,002	7.49%
INVESTMENT INCOME	\$10,325	\$10,325	\$0	0.00%
RENTAL OF REAL PROPERTY	\$286,209	\$285,865	(\$344)	-0.12%
CHARGES FOR SERVICES	\$2,186,458	\$2,352,700	\$166,242	7.07%
STATE & FEDERAL AID	\$17,274,348	\$21,879,035	\$4,604,687	21.05%
SUB TOTAL LOCAL SOURCES	\$22,796,166	\$27,812,753	\$5,016,587	22.01%
USE OF RESERVES	\$1,761,000	\$0	(\$1,761,000)	-100.00%
APPROPRIATED FUND BALANCE	\$2,600,000	\$2,600,000	\$0	0.00%
SUB TOTAL FINANCING SOURCES	\$4,361,000	\$2,600,000	(\$1,761,000)	-40.38%
PROPERTY LEVY	\$55,545,890	\$57,129,971	\$1,584,081	2.85%
PAYMENT IN LIEU OF TAXES	\$240,893	\$143,324	(\$97,569)	-40.50%
SUB TOTAL PROPERTY TAXES	\$55,786,783	\$57,273,295	\$1,486,512	2.66%
TOTAL	\$82,943,949	\$87,686,048	\$4,742,099	5.72%

Property Tax Cap

Tax Cap Form

Brighton Central School District (260609200100)
Fiscal Year Ending: 06/30/2022

Certifier

Louis Alaimo, Asst. Superintendent for Admin.
(585) 242-5200
lou_alaimo@bcasd.org

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2021	\$55,545,890
✔ 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
✔ PILOTs Receivable FYE 2021	\$240,893
✔ Tort Exclusion Amount Claimed in FYE 2021	\$0
✔ Capital Tax Levy Exclusion FYE2021	\$1,002,895
✔ Allowable Levy Growth Factor	1.0123
✔ PILOTs Receivable FYE 2022	\$143,324
✔ Available Carryover from FYE 2021	---

Tax Levy Limit Before Adjustments/Exclusions **\$55,421,241**

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2022	\$1,708,730
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$1,708,730

Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$57,129,971**

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
✔ FYE 2022 Proposed Levy, Net of Reserve	\$57,129,971

Difference Between Tax Levy Limit and Proposed Levy **\$0**

✔ Do you plan to override the Tax Cap for FYE 2022 ?	No
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History

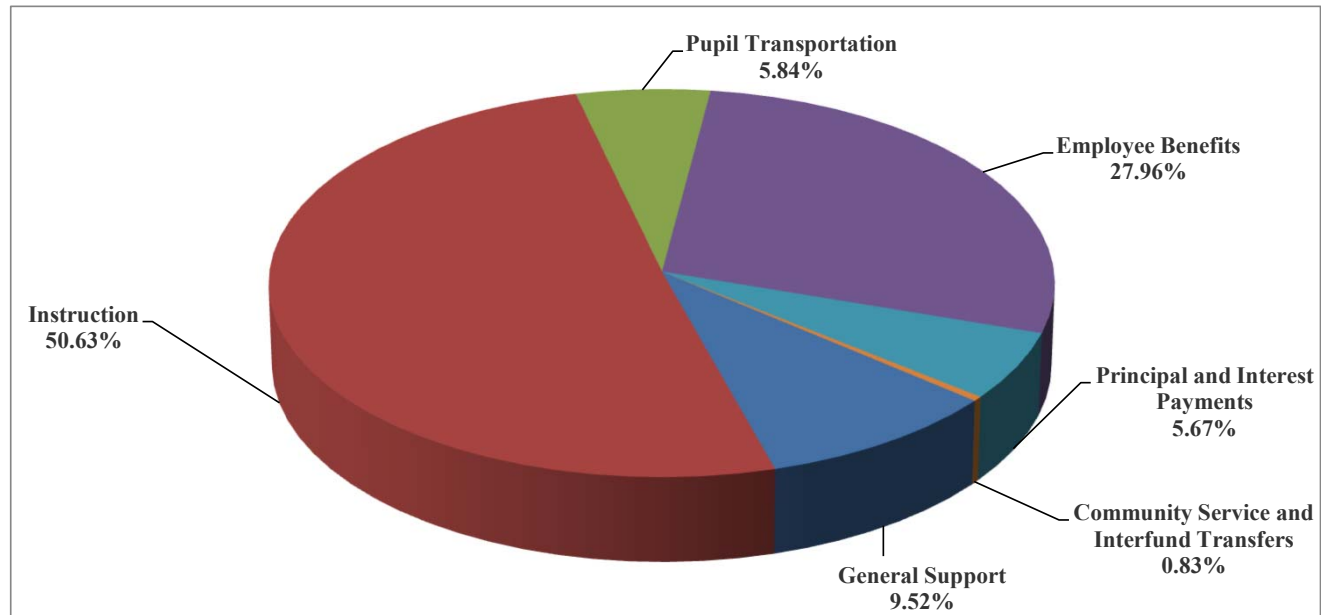
Date and Time	Status Changed To	User
02/24/2021 10:29:34 AM	Submitted	Louis Alaimo
03/01/2020 7:09:59 PM	Unsubmitted	Louis Alaimo

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2021-22 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY FUNCTION)

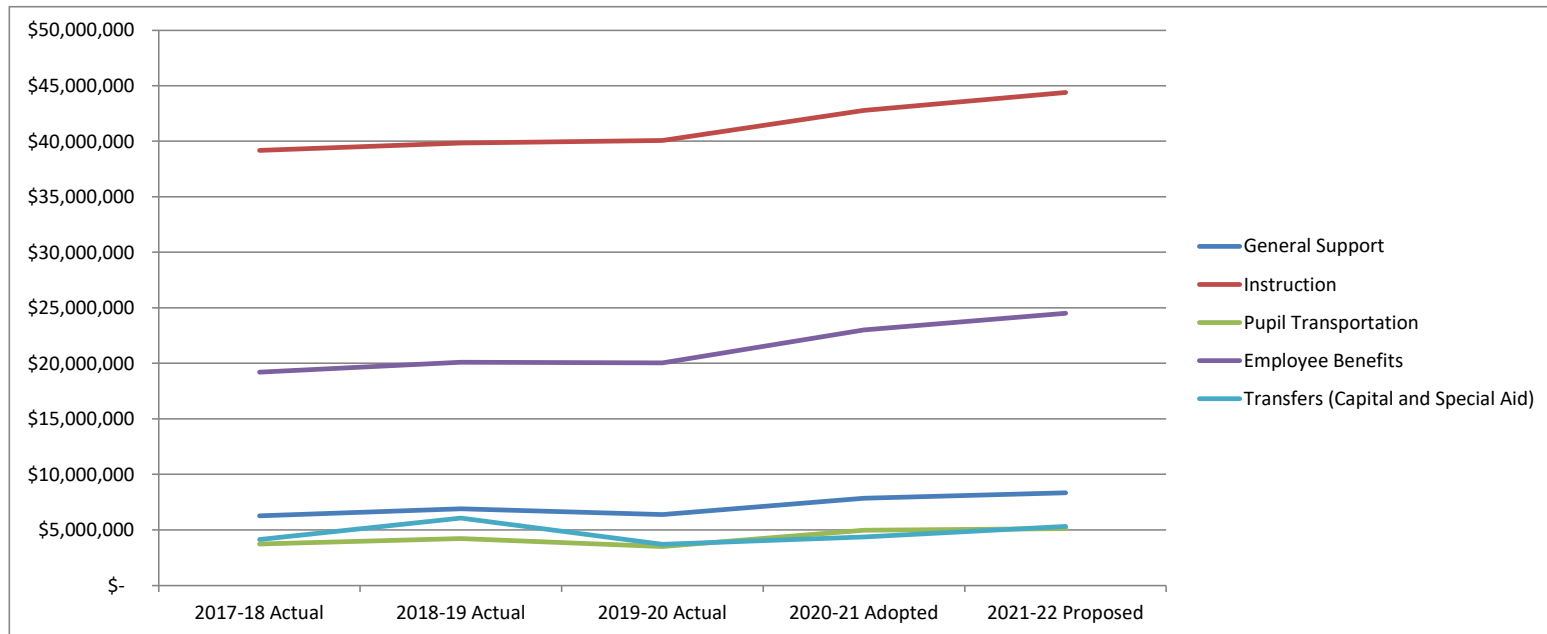
	Actual Expenditures 2019-20	Proposed Budget 2020-21	Adjusted Budget 2020-21*	Proposed Budget 2021-22	Adopted vs. Proposed Budget Variance	
					Amount	%
General Support	\$ 6,378,529	\$ 7,851,368	\$ 8,082,020	\$ 8,343,464	492,096	6.27%
Instruction	40,059,833	42,776,283	45,183,041	44,398,072	1,621,789	3.79%
Pupil Transportation	3,509,126	4,969,335	4,952,631	5,122,212	152,877	3.08%
Employee Benefits	20,039,249	22,999,646	23,092,929	24,516,115	1,516,469	6.59%
Community Services, Transfers, and Debt Services						
Community Service	-	2,000	2,000	2,000	-	0.00%
Principal and Interest Payments	1,477,839	4,023,817	4,023,817	4,969,185	945,368	23.49%
Transfers to Capital Fund/Capital Reserve	2,000,000	150,000	77,703	150,000	-	0.00%
Transfer to Special Aid Fund	235,651	171,500	171,500	185,000	13,500	7.87%
TOTAL	\$ 73,700,227	\$ 82,943,949	\$ 85,585,641	\$ 87,686,048	\$ 4,742,099	5.72%

*The 2020-21 Budget increase is attributable to \$2,341,692 in carryover encumbrances from the 2019-20 fiscal year. In addition, the budget was increased \$300,000 based on the authorized expenditures from the District's Technology Reserve. The 2019-20 Adjusted Budget is shown net of approved budget transfers processed through March 29, 2021.



2021-22 PROPOSED BUDGET HISTORICAL SUMMARY OF APPROPRIATIONS (BY FUNCTION)

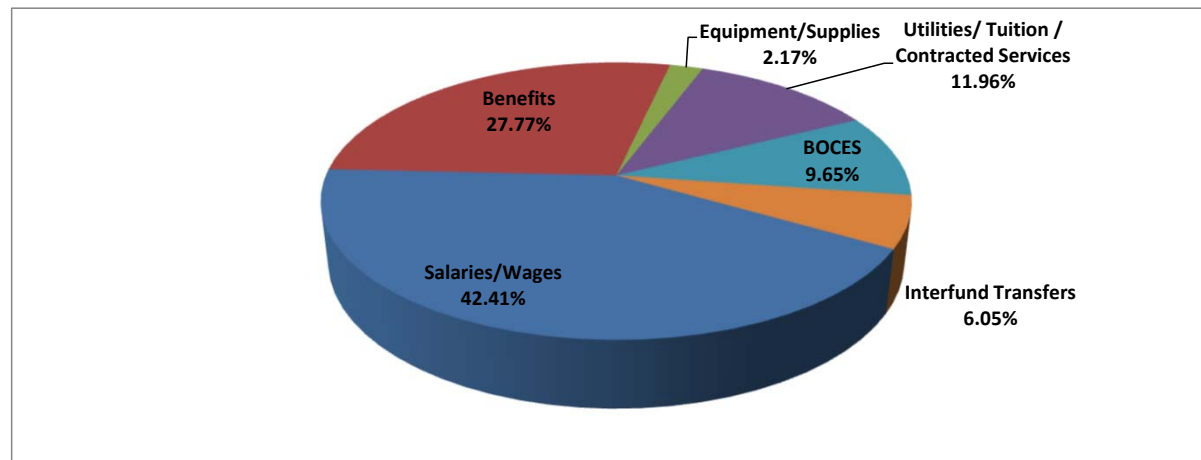
	Actual Expenditures 2017-18	Actual Expenditures 2018-19	Actual Expenditures 2019-20	Adopted Budget 2020-21	Proposed Budget 2021-22
General Support	\$ 6,256,139	\$ 6,903,521	\$ 6,378,529	\$ 7,851,368	\$ 8,343,464
Instruction	39,181,342	39,843,261	40,059,833	42,776,283	44,398,072
Pupil Transportation	3,731,124	4,217,289	3,509,126	4,969,335	5,122,212
Employee Benefits	19,196,009	20,105,266	20,039,249	22,999,646	24,516,115
Community Services, Transfers, and Debt Services					
Community Services	-	-	-	2,000	2,000
Principal and Interest Payments	1,059,463	1,058,425	1,477,839	4,023,817	4,969,185
Transfers to Capital Fund	2,919,087	4,828,297	2,000,000	150,000	150,000
Transfer to Special Aid Fund	148,018	176,245	235,651	171,500	185,000
TOTAL	\$ 72,491,182	\$ 77,132,304	\$ 73,700,227	\$ 82,943,949	\$ 87,686,048



2021-22 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY OBJECT)

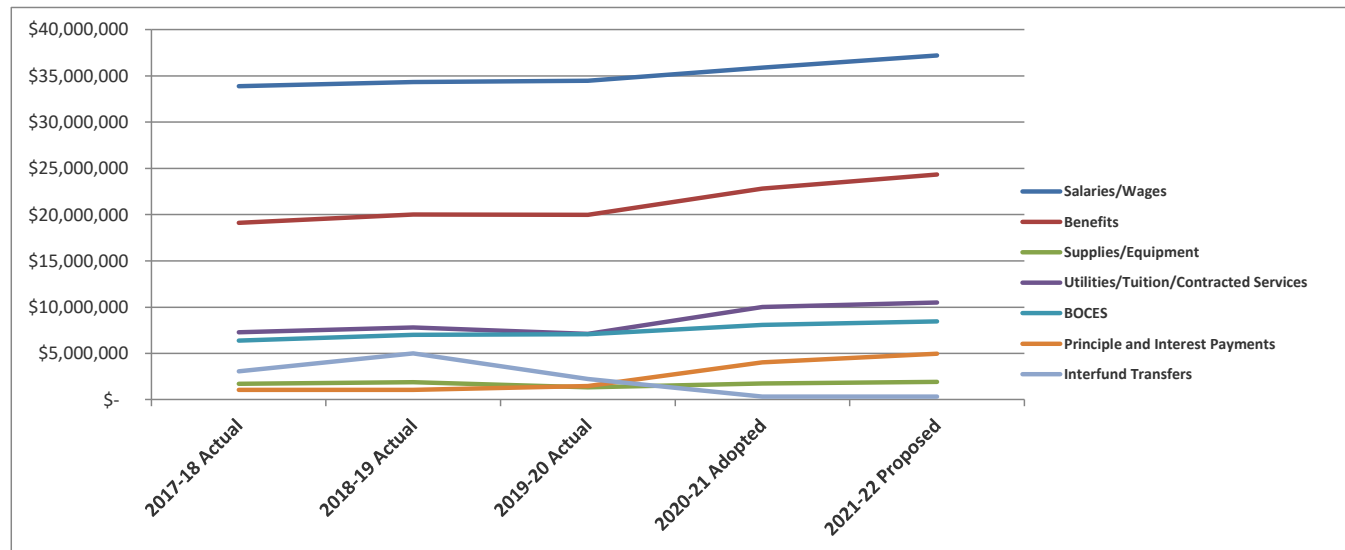
	Actual Expenditures 2019-20		Adopted Budget 2020-21		Adjusted Budget 2020-21*		Proposed Budget 2021-22		Adopted vs. Proposed Budget Variance	
	Amount	Staff	Amount	Staff	Amount	Staff	Amount	Staff	Amount	%
Salaries/Wages	\$ 34,472,996	627.0	\$ 35,882,769	600.0	\$ 35,877,209	605.5	\$ 37,188,003	628.2	\$ 1,305,234	3.64%
Benefits	19,966,607		22,826,381		22,926,381		24,347,115		1,520,734	6.66%
SUB TOTAL	\$ 54,439,603		\$ 58,709,150		\$ 58,803,590		\$ 61,535,118		\$ 2,825,968	4.81%
Equipment	300,304		247,738		271,481		291,046		43,308	17.48%
Utilities/Tuition/Contracted Services	7,123,944		10,026,896		10,596,427		10,484,342		457,446	4.56%
Supplies & Materials	1,036,831		1,516,898		1,964,711		1,611,198		94,300	6.22%
BOCES	7,086,055		8,097,950		9,676,412		8,460,159		362,209	4.47%
Principal and Interest Payments	1,477,839		4,023,817		4,023,817		4,969,185		945,368	23.49%
Transfers to Capital Fund/Capital Reserve	2,000,000		150,000		77,703		150,000		-	0.00%
Transfer to Special Aid Fund	235,651		171,500		171,500		185,000		13,500	7.87%
TOTAL	\$ 73,700,227	627.0	\$ 82,943,949	600.0	\$ 85,585,641	605.5	\$ 87,686,048	628.2	\$ 4,742,099	5.72%

*The 2020-21 Budget increase is attributable to \$2,341,692 in carryover encumbrances from the 2019-20 fiscal year. In addition, the budget was increased \$300,000 based on the authorized expenditures from the District's Technology Reserve. The 2019-20 Adjusted Budget is shown net of approved budget transfers processed through March 29, 2021.



2021-22 PROPOSED BUDGET HISTORICAL SUMMARY OF APPROPRIATIONS (BY OBJECT)

	Actual Expenditures 2017-18	Actual Expenditures 2018-19	Actual Expenditures 2019-20	Adopted Budget 2020-21	Proposed Budget 2021-22
Salaries/Wages	\$ 33,862,958	\$ 34,317,840	\$ 34,472,996	\$ 35,882,769	\$ 37,188,003
Benefits	19,122,957	20,022,748	19,966,607	22,826,381	24,347,115
Supplies/Equipment	1,705,741	1,899,891	1,337,135	1,764,636	1,902,244
Utilities/Tuition/Contracted Services	7,288,042	7,809,917	7,123,944	10,026,896	10,484,342
BOCES	6,384,916	7,018,941	7,086,055	8,097,950	8,460,159
Principal and Interest Payments	1,059,463	1,058,425	1,477,839	4,023,817	4,969,185
Transfers to Capital Fund	2,919,087	4,828,297	2,000,000	150,000	150,000
Transfer to Special Aid Fund	148,018	176,245	235,651	171,500	185,000
TOTAL	\$ 72,491,182	\$ 77,132,304	\$ 73,700,227	\$ 82,943,949	\$ 87,686,048



2021-22 PROPOSED BUDGET THREE PART 2020-21 vs. 2021-22

Function of Account	SBM-1 Code	Adopted Budget 2020-21				Proposed Budget 2021-22			
		Total	Admin.	Program	Capital	Total	Admin.	Program	Capital
Board of Education	1099.00	75,634	\$ 75,634			\$ 76,358	\$ 76,358		
Central Administration	1299.00	287,084	287,084			294,396	294,396		
Finance	1399.00	1,228,650	1,228,650			1,500,593	1,500,593		
Legal Services	1420.00	150,476	62,500	87,976		151,034	62,500	88,534	
Personnel	1430.00	213,357	213,357			224,483	224,483		
Records Management	1460.00	31,370	31,370			30,480	30,480		
Public Information	1480.00	136,764	136,764			141,398	141,398		
Operation of Plant	1620.00	3,109,413	25,000		3,084,413	3,424,238			3,424,238
Maintenance of Plant	1621.00	1,129,024			1,129,024	1,057,279			1,057,279
Other Central Services	1640-1680	509,529	509,529			471,795	471,795		
Unallocated Insurance	1910.40	250,944	250,944			260,791	260,791		
Other Spec. Items	1920-1999	726,839	726,839			710,619	710,619		
Curr. Dev. & Sup	2010.00	278,850	278,850			328,313	328,313		
Sup. Regular School	2020.00	2,132,266	1,968,285	163,981		2,273,729	2,112,264	161,465	
Res. Eval & Plan	2060.00	409,252	409,252			398,674	398,674		
In-Service Training- Instr.	2070.00	77,000		77,000		77,000		77,000	
Teaching	2110-2330	33,781,765		33,781,765		34,594,867		34,594,867	
Instructional Media	2610-2630	1,724,473		1,724,473		1,977,133		1,977,133	
Pupil Services	2805-2855	4,370,821		4,370,821		4,748,356		4,748,356	
Dist Transportation	5510.00	424,104		424,104		435,083		435,083	
Contract Trans.	5540.40	3,754,245		3,754,245		3,982,895		3,982,895	
Other Transportation Srvc.	5540-5581	790,986		790,986		704,234		704,234	
Community Services	8998.00	2,000		2,000		2,000		2,000	
Employee Benefits	9098.00	23,003,786	2,451,196	18,978,435	1,574,155	24,516,115	2,357,930	20,464,573	1,693,612
Debt Service	9898.00	4,023,817			4,023,817	4,969,185			4,969,185
Other Transfers	9951.00	321,500		171,500	150,000	335,000		185,000	150,000
		\$ 82,943,949	\$ 8,655,254	\$ 64,327,286	\$ 9,961,409	\$ 87,686,048	\$ 8,970,594	\$ 67,421,140	\$ 11,294,314
PERCENTAGE OF BUDGET		100.00%	10.00%	78.00%	12.00%	100%	10.23%	76.89%	12.88%

2021-22 PROPOSED BUDGET BUDGET DETAIL (BY FUNCTION)

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
1010-1060 Board of Education	\$62,200	\$75,634	\$74,088	\$76,358	\$724
1010-Board of Education					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$8,248	\$16,750	\$15,850	\$16,750	\$0
.49 BOCES Services	\$12,424	\$12,193	\$12,193	\$12,283	\$90
.50 Materials and Supplies	\$3,901	\$6,000	\$6,900	\$6,000	\$0
1040-District Clerk					
.16 Non-Certificated Salaries	\$27,864	\$35,941	\$34,395	\$36,575	\$634
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$5,572	\$1,000	\$1,000	\$1,000	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
1060-District Meeting					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$4,138	\$3,000	\$3,000	\$3,000	\$0
.50 Materials and Supplies	\$53	\$750	\$750	\$750	\$0
1240 Central Administration	\$288,352	\$289,368	\$297,631	\$294,396	\$5,028
1240-Chief School Admin					
.15 Certificated Salaries	\$241,044	\$235,327	\$242,044	\$237,704	\$2,377
.16 Non-Certificated Salaries	\$34,055	\$35,941	\$37,487	\$38,592	\$2,651
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$12,311	\$16,000	\$16,000	\$16,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$942	\$2,100	\$2,100	\$2,100	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
1310-1325 Finance	\$1,116,923	\$1,228,650	\$1,160,846	\$1,500,593	\$271,943
1310-Business Admin					
.15 Certificated Salaries	\$184,543	\$182,549	\$182,549	\$186,236	\$3,687
.16 Non-Certificated Salaries	\$306,949	\$328,830	\$328,830	\$347,971	\$19,141
.20 Equipment	\$0	\$1,000	\$1,000	\$1,000	\$0
.40 Contractual Expenditures	\$10,670	\$31,560	\$31,560	\$31,560	\$0
.49 BOCES Services	\$571,949	\$586,660	\$501,003	\$833,811	\$247,151
.50 Materials and Supplies	\$6,372	\$13,000	\$12,353	\$13,000	\$0
1320-Auditing					
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$29,885	\$78,884	\$97,384	\$80,621	\$1,737
1325-Treasurer					
.40 Contractual Expenditures	\$735	\$500	\$500	\$500	\$0
1330-Tax Collector					
.40 Contractual Expenditures	\$5,820	\$5,667	\$5,667	\$5,894	\$227
1420-1480 Legal					
Services/Personnel/Public Info.	\$549,003	\$531,967	\$533,023	\$547,395	\$15,428
1420-Legal					
.16 Non-Certificated Salaries	\$5,750	\$0	\$0	\$0	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$196,204	\$125,000	\$125,000	\$125,000	\$0
.49 BOCES Services	\$25,304	\$25,476	\$25,477	\$26,034	\$558
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
1430-Personnel					
.16 Non-Certificated Salaries	\$130,857	\$136,240	\$136,240	\$140,965	\$4,725
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$27,135	\$32,000	\$31,300	\$38,000	\$6,000
.49 BOCES Services	\$8,671	\$42,117	\$42,115	\$42,518	\$401
.50 Materials and Supplies	\$11,133	\$3,000	\$5,450	\$3,000	\$0
1460-Records Management					
.49 BOCES Services	\$30,572	\$31,370	\$31,371	\$30,480	(\$890)

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
1480-Public Information					
.16 Non-Certificated Salaries	\$63,245	\$65,269	\$65,269	\$66,413	\$1,144
.20 Equipment	\$0	\$5,163	\$6,219	\$5,163	\$0
.40 Contractual Expenditures	\$28,690	\$29,780	\$28,030	\$29,780	\$0
.49 BOCES Services	\$21,030	\$36,052	\$36,052	\$39,542	\$3,490
.50 Materials and Supplies	\$412	\$500	\$500	\$500	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
1620-1680 Central Services	\$3,426,198	\$4,747,966	\$5,038,649	\$4,953,312	\$205,346
1620-Operation of Plant					
.16 Non-Certificated Salaries	\$1,431,376	\$1,602,198	\$1,602,198	\$1,837,944	\$235,746
.20 Equipment	\$1,790	\$9,132	\$9,132	\$12,233	\$3,101
.40 Contractual Expenditures	\$758,164	\$1,319,627	\$1,322,770	\$1,362,367	\$42,740
.49 BOCES Services	\$59,721	\$111,708	\$116,664	\$120,694	\$8,986
.50 Materials and Supplies	\$86,775	\$66,748	\$271,903	\$91,000	\$24,252
1621-Maintenance of Plant					
.16 Non-Certificated Salaries	\$556,106	\$649,326	\$649,326	\$529,411	(\$119,915)
.20 Equipment	\$35,728	\$31,552	\$63,279	\$65,773	\$34,221
.40 Contractual Expenditures	\$163,839	\$266,302	\$271,476	\$270,000	\$3,698
.49 BOCES Services	\$8,600	\$25,507	\$25,507	\$35,095	\$9,588
.50 Materials and Supplies	\$106,462	\$156,337	\$194,717	\$157,000	\$663
1660-Central Storeroom					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$90,366	\$101,562	\$101,562	\$101,562	\$0
.50 Materials and Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0
1670-Central Printing and Mailing					
.16 Non-Certificated Salaries	\$26,462	\$80,007	\$80,007	\$83,333	\$3,326
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$7,487	\$15,000	\$15,000	\$15,000	\$0
.49 BOCES Services	\$627	\$188,260	\$191,738	\$147,200	(\$41,060)
.50 Materials and Supplies	\$92,695	\$123,700	\$122,370	\$123,700	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
1680-Central Storeroom					
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
1910-1999 Special Items	\$935,853	\$977,783	\$977,783	\$971,410	(\$6,373)
1910-Unallocated Insurance					
.40 Contractual Expenditures	\$219,893	\$250,944	\$250,944	\$260,791	\$9,847
1920-Special Items					
.40 Contractual Expenditures	\$35,399	\$35,399	\$35,399	\$36,815	\$1,416
1930-Special Items					
.40 Contractual Expenditures	\$9,134	\$0	\$0	\$0	\$0
1931-Special Items					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
1950-Special Items					
.40 Contractual Expenditures	\$26,293	\$34,500	\$34,500	\$34,966	\$466
1964-Special Items					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
1981-Special Items					
.49 BOCES Services	\$645,134	\$651,940	\$651,940	\$633,838	(\$18,102)
1989-Special Items					
.20 Equipment	\$0	\$5,000	\$5,000	\$5,000	\$0
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
2010 Curriculum Dev. And Supv.	\$265,700	\$280,706	\$302,518	\$328,313	\$47,607
2010-Curriculum Dev. And Supv.					
.15 Certificated Salaries	\$195,376	\$195,158	\$195,158	\$185,000	(\$10,158)
.16 Non-Certificated Salaries	\$0	\$5,000	\$5,000	\$5,000	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$27	\$500	\$500	\$500	\$0
.49 BOCES Services	\$63,245	\$44,048	\$51,048	\$75,813	\$31,765
.50 Materials and Supplies	\$7,052	\$36,000	\$50,812	\$62,000	\$26,000
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
2020 Supervision- Reg. School	\$2,058,488	\$2,132,266	\$2,185,016	\$2,273,729	\$141,463
2020-Supervision- Reg. School					
.15 Certificated Salaries	\$1,795,559	\$1,718,378	\$1,718,378	\$1,706,168	(\$12,210)
.16 Non-Certificated Salaries	\$184,393	\$279,472	\$279,472	\$391,596	\$112,124
.20 Equipment	\$7,196	\$8,100	\$4,625	\$32,870	\$24,770
.40 Contractual Expenditures	\$20,315	\$55,308	\$74,938	\$55,308	\$0
.48 Textbooks	\$271	\$2,000	\$0	\$1,000	(\$1,000)
.49 BOCES Services	\$6,864	\$545	\$16,099	\$0	(\$545)
.50 Materials and Supplies	\$43,890	\$68,463	\$91,504	\$86,787	\$18,324
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2060-2080 Res. Eval & Planning	\$352,892	\$486,252	\$570,831	\$475,674	(\$10,578)
2060-Res. Eval & Planning					
.15 Certificated Salaries	\$233,236	\$234,602	\$234,602	\$198,224	(\$36,378)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$31,813	\$150,000	\$165,369	\$150,000	\$0
.49 BOCES Services	\$55,898	\$24,650	\$92,347	\$50,450	\$25,800
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2070-In-Service Training					
.15 Certificated Salaries	\$960	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$3,794	\$4,000	\$4,000	\$4,000	\$0
.40 Contractual Expenditures	\$15,254	\$68,000	\$67,700	\$68,000	\$0
.49 BOCES Services	\$7,053	\$0	\$2,323	\$0	\$0
.50 Materials and Supplies	\$4,884	\$5,000	\$4,490	\$5,000	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
2110-2330 Teaching	\$31,358,691	\$33,781,765	\$34,396,934	\$34,594,867	\$813,102
2110-Teaching - General Education					
.15 Certificated Salaries	\$18,579,189	\$18,773,444	\$18,767,884	\$19,464,246	\$690,802
.16 Non-Certificated Salaries	\$792,589	\$764,979	\$764,979	\$872,955	\$107,976
.20 Equipment	\$64,594	\$77,728	\$74,104	\$72,944	(\$4,784)
.40 Contractual Expenditures	\$252,693	\$237,551	\$233,701	\$266,452	\$28,901
.47 Tuitions	\$225,965	\$265,124	\$265,124	\$299,753	\$34,629
.48 Textbooks	\$100,225	\$276,149	\$392,906	\$276,670	\$521
.49 BOCES Services	\$345,665	\$382,577	\$388,850	\$401,806	\$19,229
.50 Materials and Supplies	\$232,089	\$352,140	\$359,445	\$369,545	\$17,405
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2250-Teaching - Special Education					
.15 Certificated Salaries	\$4,591,176	\$4,946,130	\$4,946,130	\$5,026,661	\$80,531
.16 Non-Certificated Salaries	\$204,372	\$323,903	\$323,903	\$174,207	(\$149,696)
.20 Equipment	\$0	\$17,500	\$16,444	\$17,500	\$0
.40 Contractual Expenditures	\$632,578	\$864,290	\$1,363,125	\$907,000	\$42,710
.47 Tuitions	\$1,322,214	\$1,520,619	\$1,520,619	\$1,584,608	\$63,989
.48 Textbooks	\$5,130	\$5,750	\$6,076	\$5,750	\$0
.49 BOCES Services	\$3,307,336	\$4,258,870	\$4,258,566	\$4,040,304	(\$218,566)
.50 Materials and Supplies	\$11,589	\$27,914	\$27,981	\$30,854	\$2,940
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2280-Teaching - Occ. Education					
.15 Certificated Salaries	\$289,483	\$307,953	\$307,953	\$302,447	(\$5,506)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$387	\$700	\$700	\$700	\$0
.49 BOCES Services	\$398,882	\$368,994	\$368,994	\$471,015	\$102,021
.50 Materials and Supplies	\$1,442	\$3,450	\$3,450	\$3,450	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
2330-Teaching - Special School					
.15 Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.16 Non-Certificated Salaries	\$0	\$0	\$0	\$0	\$0
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$1,093	\$6,000	\$6,000	\$6,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$0	\$0	\$0	\$0	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0
2610-2630 Instructional Media	\$2,217,671	\$1,724,473	\$3,346,052	\$1,977,133	\$252,660
2610-Library and A.V.					
.15 Certificated Salaries	\$236,955	\$254,456	\$254,456	\$242,677	(\$11,779)
.16 Non-Certificated Salaries	\$187,981	\$217,493	\$217,493	\$204,707	(\$12,786)
.20 Equipment	\$37,178	\$7,000	\$581	\$10,000	\$3,000
.40 Contractual Expenditures	\$25,242	\$16,900	\$9,699	\$15,900	(\$1,000)
.48 Textbooks	\$3,163	\$5,980	\$1,897	\$5,980	\$0
.49 BOCES Services	\$55,656	\$68,828	\$107,737	\$54,625	(\$14,203)
.50 Materials and Supplies	\$77,948	\$98,534	\$114,077	\$102,744	\$4,210
2630-Compt. Asst Instruction					
.16 Non-Certificated Salaries	\$589,746	\$571,563	\$571,563	\$568,470	(\$3,093)
.20 Equipment	\$138,858	\$62,663	\$68,197	\$45,663	(\$17,000)
.40 Contractual Expenditures	\$57,290	\$35,129	\$83,680	\$38,745	\$3,616
.49 BOCES Services	\$781,815	\$367,437	\$1,880,646	\$669,132	\$301,695
.50 Materials and Supplies	\$25,839	\$18,490	\$36,026	\$18,490	\$0
.89 Other Allocated Benefits	\$0	\$0	\$0	\$0	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
2805-2855 Pupil Services	\$3,806,391	\$4,370,821	\$4,381,690	\$4,748,356	\$377,535
2805-Attendance					
.16 Non-Certificated Salaries	\$112,821	\$138,219	\$138,219	\$146,397	\$8,178
2810-Counseling					
.15 Certificated Salaries	\$951,057	\$1,075,593	\$1,075,593	\$1,005,152	(\$70,441)
.16 Non-Certificated Salaries	\$108,316	\$112,674	\$112,674	\$123,045	\$10,371
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$300	\$37	\$37	\$0	(\$37)
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$5,453	\$15,242	\$15,242	\$13,650	(\$1,592)
.50 Materials and Supplies	\$2,285	\$6,137	\$6,420	\$5,837	(\$300)
2815-Health Services					
.15 Certificated Salaries	\$554,280	\$434,858	\$434,858	\$698,240	\$263,382
.16 Non-Certificated Salaries	\$382,739	\$372,862	\$372,862	\$374,009	\$1,147
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$207,092	\$454,525	\$455,825	\$456,525	\$2,000
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$8,397	\$10,191	\$11,213	\$10,941	\$750
2820-Psych. Services					
.15 Certificated Salaries	\$322,677	\$397,621	\$397,621	\$393,970	(\$3,651)
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$915	\$2,000	\$2,000	\$2,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$7,736	\$13,000	\$13,000	\$13,000	\$0
2825-Social Work Services					
.15 Certificated Salaries	\$192,126	\$314,010	\$314,010	\$402,919	\$88,909
.49 BOCES Services	\$0	\$0	\$0	\$1,610	\$1,610

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
2850-Co-Curricular Activities					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$12,482	\$18,940	\$21,040	\$19,000	\$60
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$495	\$0	\$0	\$0	\$0
2855-Interscholastic Athletics					
.15 Certificated Salaries	\$596,989	\$591,680	\$591,680	\$636,850	\$45,170
.16 Non-Certificated Salaries	\$53,151	\$112,767	\$112,767	\$160,936	\$48,169
.20 Equipment	\$14,960	\$22,900	\$22,900	\$22,900	\$0
.40 Contractual Expenditures	\$146,736	\$177,975	\$169,830	\$165,750	(\$12,225)
.48 Textbooks	\$0	\$0	\$0	\$0	\$0
.49 BOCES Services	\$22,337	\$28,725	\$30,125	\$24,525	(\$4,200)
.50 Materials and Supplies	\$103,047	\$70,865	\$83,774	\$71,100	\$235

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
8060 Community Services	\$0	\$2,000	\$2,000	\$2,000	\$0
8060-Community Services					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
8070-Community Services					
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$0	\$1,000	\$1,000	\$1,000	\$0
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0
9010-9099 Employee Benefits	\$20,039,249	\$22,999,646	\$23,092,929	\$24,516,115	\$1,516,469
9010-Employee Benefits					
.40 Contractual Expenditures	\$0	\$0	\$0	\$0	\$0
.80 Retirement	\$795,198	\$1,070,232	\$1,070,232	\$1,127,800	\$57,568
9020-Employee Benefits					
.80 Retirement	\$2,669,418	\$3,121,586	\$3,121,586	\$3,321,158	\$199,572
9030-Employee Benefits					
.80 Payroll Taxes	\$2,626,266	\$2,882,630	\$2,882,630	\$2,941,815	\$59,185
9040-Employee Benefits					
.49 BOCES Services	-\$919	\$28,324	\$28,324	\$25,500	(\$2,824)
.80 Workers Compensation	\$274,668	\$356,169	\$356,169	\$333,101	(\$23,068)
9045-Employee Benefits					
.80 Non-Elective Contributions	\$226,717	\$229,500	\$229,500	\$229,500	\$0
9050-Employee Benefits					
.80 Unemployment Insurance.	-\$873	\$56,000	\$156,000	\$56,000	\$0
9055-Employee Benefits					
.80 Disability Ins.	\$52,224	\$0	\$0	\$55,000	\$55,000
9060-Employee Benefits					
.49 BOCES Services	\$29,941	\$29,941	\$29,941	\$28,500	(\$1,441)
.80 Hospital, Medical, Dental Ins.	\$13,322,989	\$15,110,264	\$15,110,264	\$16,282,741	\$1,172,477
9089-Employee Benefits					
.15 Vacation Buy-Out	\$43,620	\$115,000	\$108,283	\$115,000	\$0

Row Labels	Sum of Actual Expenditures 2019-20	Sum of Adopted Budget 2020-21	Sum of Adj. Budget 2020-21	Sum of Proposed Budget 2021-22	Sum of Change from Adopted to Proposed
5510-5581 Pupil Transportation	\$3,509,126	\$4,969,335	\$4,952,631	\$5,122,212	\$152,877
5510-Dist. Transportation					
.16 Non-Certificated Salaries	\$262,160	\$269,326	\$269,326	\$279,983	\$10,657
.20 Equipment	\$0	\$0	\$0	\$0	\$0
.40 Contractual Expenditures	\$7,453	\$12,078	\$12,078	\$12,100	\$22
.49 BOCES Services	\$0	\$0	\$0	\$0	\$0
.50 Materials and Supplies	\$92,604	\$142,700	\$142,597	\$143,000	\$300
5540-Contract Transportation					
.40 Contractual Expenditures	\$2,523,812	\$3,754,245	\$3,734,020	\$3,982,895	\$228,650
.49 BOCES Services	\$0	\$0	\$3,624	\$0	\$0
5550-Other Transportation Srvc.					
.40 Contractual Expenditures	\$300	\$22,500	\$22,500	\$22,500	\$0
5581-Other Transportation Srvc.					
.49 BOCES Services	\$622,797	\$768,486	\$768,486	\$681,734	(\$86,752)
9901-9950 Other Transfers	\$2,235,651	\$321,500	\$249,203	\$335,000	\$13,500
9901-Other Transfers					
Other Transfers	\$64,030	\$6,500	\$6,500	\$10,000	\$3,500
9901-Transfer to Special Aid					
Transfer to Special Aid	\$171,621	\$165,000	\$165,000	\$175,000	\$10,000
9950-Transfer to Cap./Cap. Resrv.					
Transfer to Cap./Cap. Resrv.	\$2,000,000	\$150,000	\$77,703	\$150,000	\$0
9711-9730 Debt Service	\$1,477,839	\$4,023,817	\$4,023,817	\$4,969,185	\$945,368
9711-Debt Service					
.6 Principal Payments	\$865,000	\$2,085,000	\$2,105,000	\$3,475,000	\$1,390,000
.7 Interest Payments	\$166,450	\$1,938,817	\$1,918,817	\$1,494,185	(\$444,632)
9730-BAN Interest					
.7 Interest Payments	\$446,389	\$0	\$0	\$0	\$0
Grand Total	\$73,700,227	\$82,943,949	\$85,585,641	\$87,686,048	\$4,742,099

2021-22 PROPOSED BUDGET

SUMMARY OF STAFFING ALLOCATIONS BY UNIT/FUNCTION

The following reflects the changes in staffing from the 2020-21 Adjusted Budget to the 2021-22 Proposed Budget. All of the staffing changes from the 2020-21 Adopted Budget to the 2020-21 Adjusted Budget were approved by the Board of Education throughout the year. All teaching positions are subject to change based on actual enrollments.

Unit/Explanation of Change	Administrative Budget			Program Budget			Capital Budget			Totals		
	2020-21 FTE	2021-22 Adj	2021-22 FTE	2020-21 FTE	2021-22 Adj	2021-22 FTE	2020-21 FTE	2021-22 Adj	2021-22 FTE	2020-21 FTE	2021-22 FTE	Change
Administrators	18.00		18.00							18.00	18.00	0.00
Teachers				328.95		343.65				328.95	343.65	14.70
<i>Art Teacher - CRPS Full-Day K</i>					0.30							
<i>Kindergarten - CRPS Full-Day K</i>					9.00							
<i>Music - CRPS Full-Day K/Schedule</i>					0.70							
<i>PE - CRPS Full-Day K/Schedule</i>					0.70							
<i>Reading - CRPS Full-Day K</i>					1.00							
<i>School Counselor - CRPS Full-Day K</i>					0.40							
<i>Special Education- CRPS Full-Day K</i>					1.00							
<i>Speech Pathologist - CRPS Full-Day K</i>					1.00							
<i>Class-size adjustment - Gr. 1-5</i>					-2.00							
<i>Class-size adjustment - BHS</i>					0.20							
<i>6th Grade Foreign Language</i>					2.40							
Academic Support Instructors				12.00		12.00				12.00	12.00	0.00
Clerical	13.84		13.84	24.28		24.28				38.12	38.12	0.00
Paraprofessionals				88.19		94.19				88.19	94.19	6.00
<i>Classroom Support - CRPS Full-Day K</i>					6.00							
School Aides/Security				21.92		21.92				21.92	21.92	0.00
School Nurses				11.77		11.77				11.77	11.77	0.00
Custodial Maintenance							55.50		57.50	55.50	57.50	2.00
<i>Cleaner - CRPS Add'l Sq Footage</i>								2.00				
Non-Unit Support	7.00		7.00	24.00		24.00				31.00	31.00	0.00
Total Staffing Allocations	38.84		38.84	511.11	20.70	531.81	55.50	2.00	57.50	605.45	628.15	22.70

FTE = Full Time Equivalent based generally 30 hour per week assignment.



Memorandum

To: Dr. Kevin McGowan, Superintendent of Schools

From: Lou Alaimo, Assistant Superintendent for Administration

Date: March 29, 2021

Re: Proposed Use of the Capital Reserve Funds

Proposition #1 of the 2021-22 Budget requests voter authorization to withdraw \$1,500,000 from the Capital Reserve Fund. In addition, the District has proposed \$150,000 in the General Fund for purpose of transferring those funds to the Capital Fund to finance capital improvements.

The following scope of work is proposed:

Capital Reserve - \$1,500,000

The proposed scope is based on District priorities identified during the construction phase of the 2017 Brighton Facilities Improvement Plan. Estimates for the scope listed was prepared by Campus Construction in consultation with SEI Design Group and ME Engineering. Estimate represent total work value inclusive of construction, escalation, design contingency, construction contingency and incidental allocations:

1. Upgrades Locker Room C at Brighton High School - \$187,825
2. Refurbish Existing Pool Bleachers - \$54,560
3. Pool HVAC Unit Replacement - \$409,799
4. Pool Filtration System Replacement - \$273,200
5. Improvements to Instructional Space with Brighton High School - \$54,640
6. Site Improvements – Concrete Plaza in front of Brighton High School - \$163,920
7. Upgrade Stadium Field Lighting to LED - \$364,266
8. Roof Replacement at Twelve Corners Middle School - \$3,591,711

Total estimated maximum is cost not to exceed \$5,100,000, with such cost being raised by the expenditure of \$1,500,000 from the District's existing Building Capital Reserve Fund, and with the balance thereof, not to exceed \$3,600,000, being raised by a tax upon the taxable property of the District to be levied and collected in annual installments as provided in Section 416 of the Education Law, with such tax to be offset by State aid available therefore, and in anticipation of such tax, by obligations of the District as may be necessary.

Transfer to Capital Fund (From General Fund) - \$150,000

\$85,000 – Purchase of classroom furniture to support 21st Century learning environments

\$40,000 – Purchase of digital surveillance equipment related to safety and security

\$25,000 – Replacement of head-end system for PA system at Brighton High School