

BRIGHTON CENTRAL SCHOOL DISTRICT

Executive Budget Proposal 2021-22



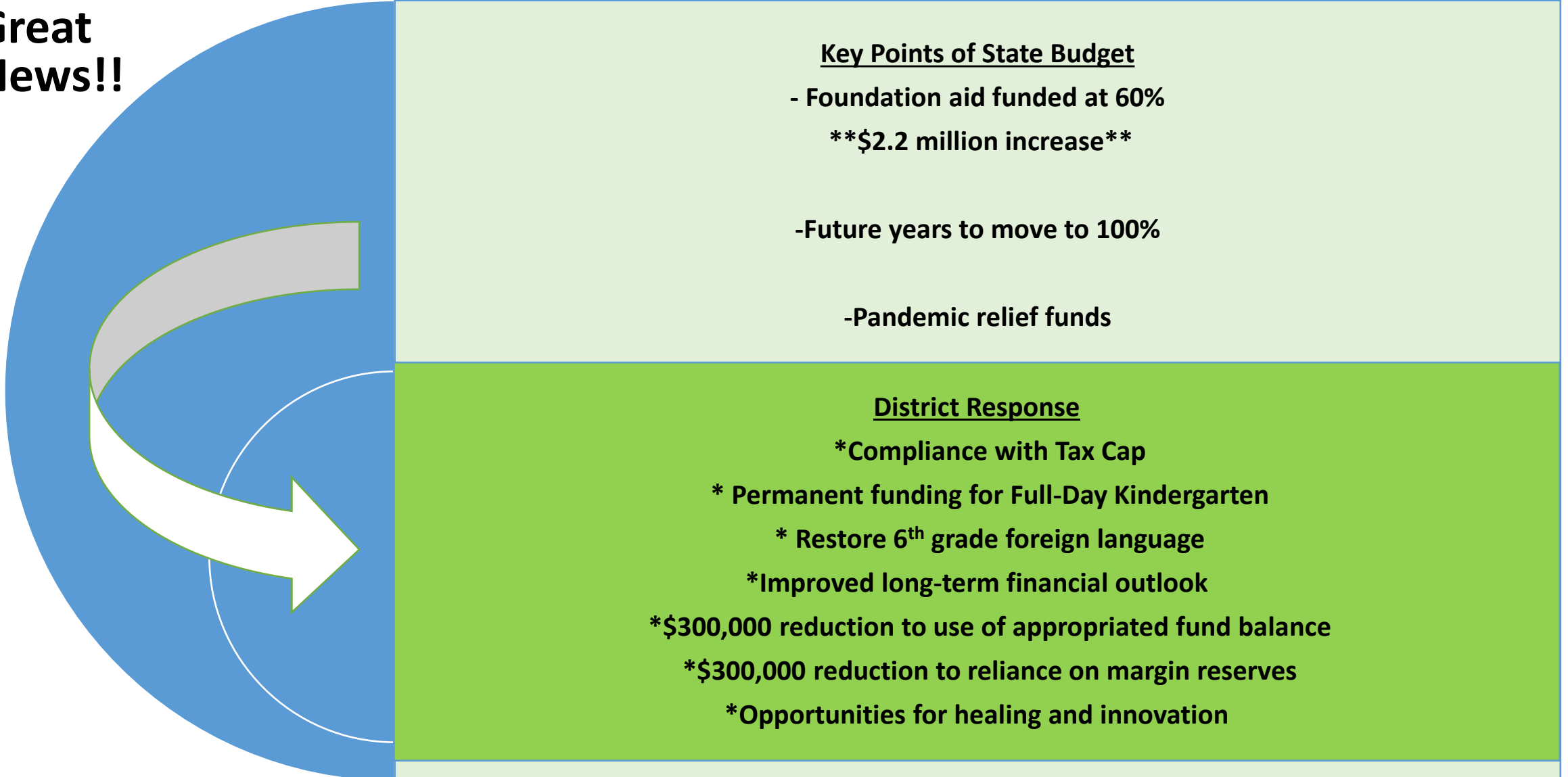
FRENCH ROAD ELEMENTARY SCHOOL



Presented to the
Board of Education
April 13, 2021

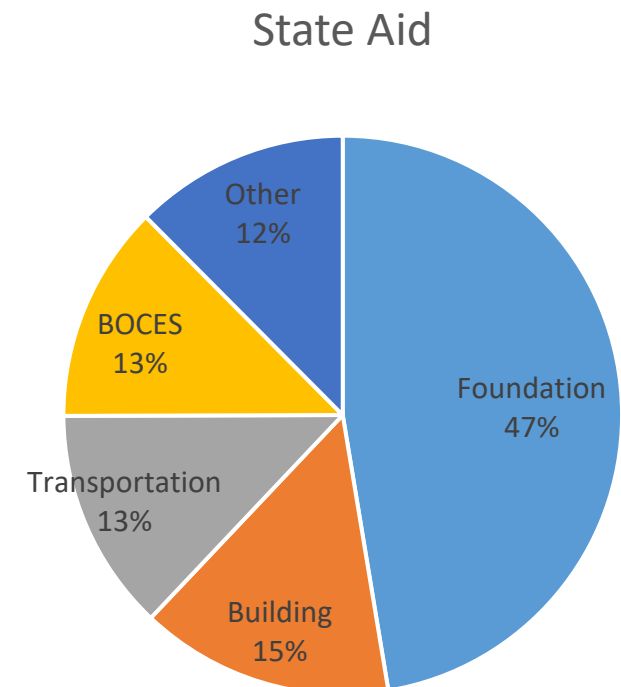
Adoption of the State Budget

**Great
News!!**



Budget Summary – Proposed Revenue

	2020-21 Adopted	2021-22 Proposed	\$ Change
A) Total Preliminary Budget Amount	\$82,943,949	\$87,686,048	\$4,742,099
% Change			5.7%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	12,722,460	13,918,660	1,196,200
C) Unrestricted Foundation Aid	8,209,392	10,369,531	2,160,139
D) Building Aid - Capital Projects	2,105,207	3,667,886	1,562,679
E) Amount of Fund Balance Used for Levy of Tax	4,361,000	2,600,000	(1,761,000)
F) Non-Property Tax Revenues (B+C+D+E)	\$27,398,059	\$30,556,077	\$3,158,018
E) Total Real Property Tax Levy (A-D)	\$55,545,890	\$57,129,971	\$1,584,081
% Change			2.85%
Property Tax Levy Limit	\$55,545,890	\$57,129,971	
Amount in Excess of Tax Cap Limit	\$0	\$0	



Why not lower taxes immediately?

State Budget relies on \$12.6 billion in temporary state fiscal relief from Washington—
What happens when that federal aid is exhausted?

What will become of the New York City economy?

- *City residents accounted for 55% of state's growth in adjusted gross income between 2011 and 2018; probably an even greater share by job location. The City accounted for 71% of the state's job growth between 2011 and 2020.*

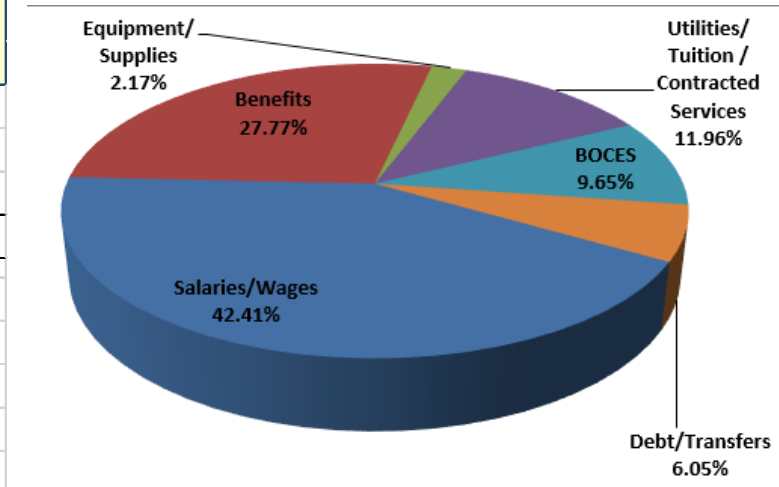
Will the state tax increases have negative effects? What happens when they expire?

Supreme Court case (*New Hampshire v. Massachusetts*) challenging states taxing the income of workers who are now working entirely remotely out of state.

- *Non-NYS residents accounted for 16.6% of NYS personal income tax receipts in 2018—more than all of upstate.*

Budget Summary - Object

2021-22 PROPOSED BUDGET SUMMARY OF APPROPRIATION (BY OBJECT)						
	Adopted Budget 2020-21		Proposed Budget 2021-22		Adopted vs. Proposed Budget Variance	
	Amount	Staff	Amount	Staff	Amount	%
Salaries/Wages	\$ 35,882,769	600.0	\$ 37,188,003	628.2	\$ 1,305,234	3.64%
Benefits	22,826,381		24,347,115		1,520,734	6.66%
SUB TOTAL	\$ 58,709,150		\$ 61,535,118		\$ 2,825,968	4.81%
Equipment	247,738		291,046		43,308	17.48%
Utilities/Tuition/Contracted Services	10,026,896		10,484,342		457,446	4.56%
Supplies & Materials	1,516,898		1,611,198		94,300	6.22%
BOCES	8,097,950		8,460,159		362,209	4.47%
Principal and Interest Payments	4,023,817		4,969,185		945,368	23.49%
Transfers to Capital Fund/Capital Reserve	150,000		150,000		-	0.00%
Transfer to Special Aid Fund	171,500		185,000		13,500	7.87%
TOTAL	\$ 82,943,949	600.0	\$ 87,686,048	628.2	\$ 4,742,099	5.72%



Staff – Represents full-time equivalent generally defined as working 30 hours or more per week.

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		2021-22	2020-21		2021-22	2020-21		2021-22	2020-21		2021-22
	FTE	Adj	FTE	FTE	Adj	FTE	FTE	Adj	FTE	FTE	FTE	Change
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							
Paraprofessionals				88.19		94.19				88.19	94.19	6.00
<i>Classroom Support - CRPS Full-Day K</i>					6.00							



Property Tax Report Card

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 %

Reserve	Current Balance	Estimated Balance
Building Reserve	\$7,676,594	\$6,176,594
Tech Reserve	\$806,269	\$806,269
Bus Purchase	\$300,000	\$300,000
Unemployment	\$1,253,268	\$1,253,268
Insurance - Tech	\$445,000	\$595,000
Insurance - CVA	\$1,300,000	\$2,300,000
Tax Certiorari	\$529,217	\$529,217
Employee Benefits	\$1,113,021	\$1,113,021
ERS	\$4,705,145	\$5,455,145
TRS	\$1,148,268	\$1,722,402

Impact on Property Taxes

2020-21 Tax Rate (per \$1,000 of taxable assessed value)	2021-22 Est. Tax Rate (per \$1,000 of taxable assessed value)	Resulting Est. Tax Bill Increase Town of Brighton	Resulting Est. Tax Bill Increase Town of Pittsford (<i>Excluding Re-levy Amount</i>)*
Town of Brighton \$25.99 per \$1,000	Town of Brighton \$26.69 per \$1,000	+\$0.70 per \$1,000 of taxable assessed value.	+\$1.87 per \$1,000 of taxable assessed value.
Town of Pittsford \$26.00 per \$1,000	Town of Pittsford* \$27.87 per \$1,000 + \$1.35 per \$1,000 as one-time reassessment due to <i>equalization</i> <i>decrease to 95% in 2020</i>	\$100,000 = \$70.00 \$200,000 = \$140.00 \$300,000 = \$210.00 * Equalization rate expected to decrease to 95%	\$100,000 = \$187.00 \$200,000 = \$375.00 \$300,000 = \$562.00 * Equalization rate expected to decrease to 91%



Capital Project

Current Balance in Capital Reserve = \$7,676,594

Proposed Draw Down - \$1,500,000

New Debt Authorization = \$3,600,000

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

<i>Capital Improvement Project</i>		Conceptual Budget
Brighton High School		\$1,217,344
Twelve Corners Middles School		\$2,945,560
Subtotal Construction Budget		\$4,162,904
Construction Contingency		\$208,145
Incidental Budget		\$786,789
Capital Improvement Project		\$5,157,838

Proposal:

Matches Building Aid with Debt
Service and utilizes capital reserve
funds to offset impact on tax levy



Budget Details Available

- Property Tax Report Card
- Revenue Summary
- Property Tax Cap Limit Calculation
- Summary of Appropriation by Function
- Historical Summary of Appropriation by Function
- Summary of Appropriation by Object
- Historical Summary of Appropriation by Object
- Three-Part Budget
- Budget Detail by Function
- Summary of Staffing (FTE)
- Capital Project Budget and Scope

www.bcsd.org/budget

Budgets communicate priorities. Where you devote resources says a lot about what you feel is best for supporting children.

**A budget is a
value
statement**

- The 2021-22 Executive Budget:
 - Meets and exceeds State mandates to support every child along the education spectrum.
 - Provides funding in support of Blueprint plans
 - Respects taxpayers and honors commitments

Next Steps

5/11:
Budget Hearing
7:00 PM via Zoom

5/18:
Budget Vote
NEW LOCATION
Central Administration
7:00 AM to 9:00 PM

