

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Hearing 2021-22

CRPS

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FRENCH ROAD ELEMENTARY SCHOOL



Presented to the
Board of Education
May 11, 2021

T C M S





Presentation of Budget Information

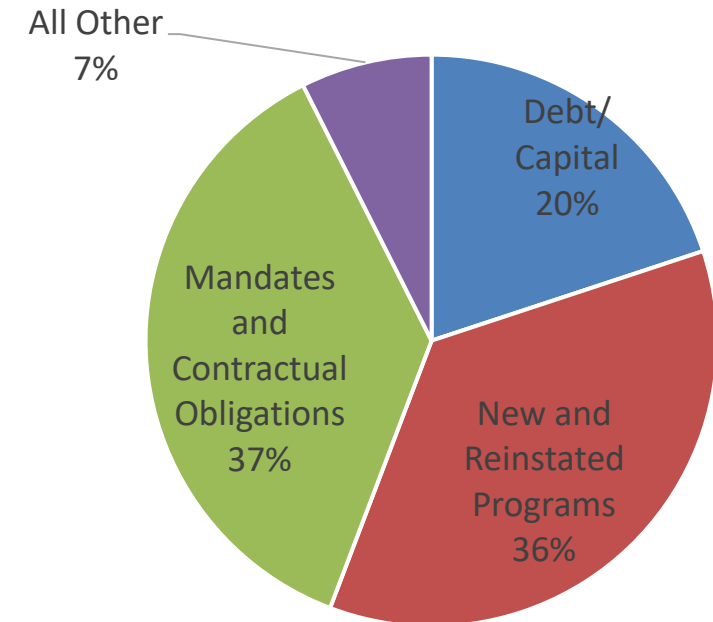
- Revenue Summary
- Summary of Appropriation by Function
- Summary of Appropriation by Object
- Budget Detail by Function
- Summary of Staffing
- Property Tax Report Card
- NYS School Report Card
- NYS Fiscal Accountability Summary
- Assessor's Report
- Administrative Compensation Information

<https://www.bcsd.org/budget>

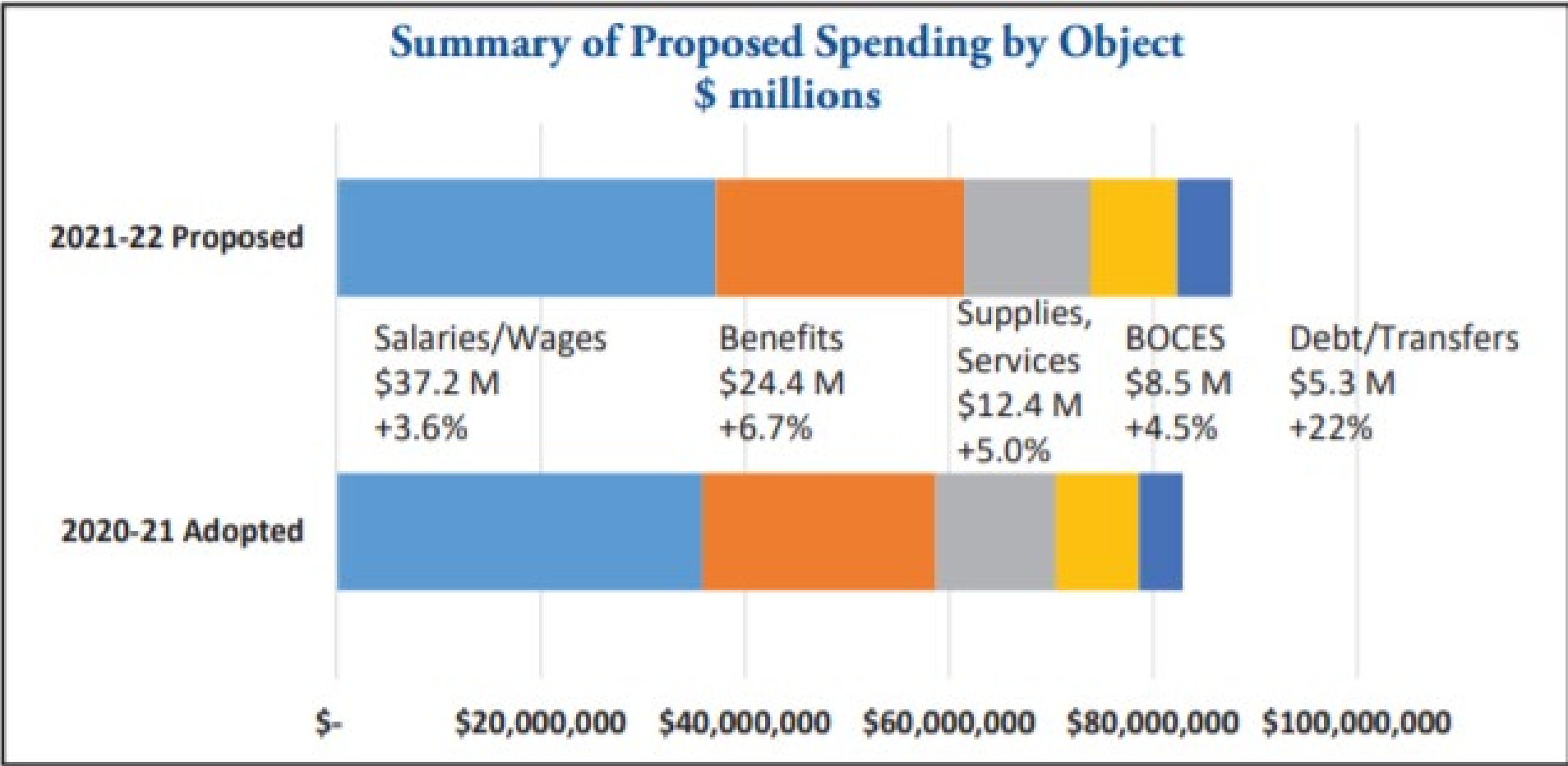
2021-22 Budget Summary

	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	13,618,660	896,200
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	2,900,000	(1,461,000)
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	

Areas Requiring Additional Budget Allocations
2020-21 Adopted to 2021-22 Proposed



Spending



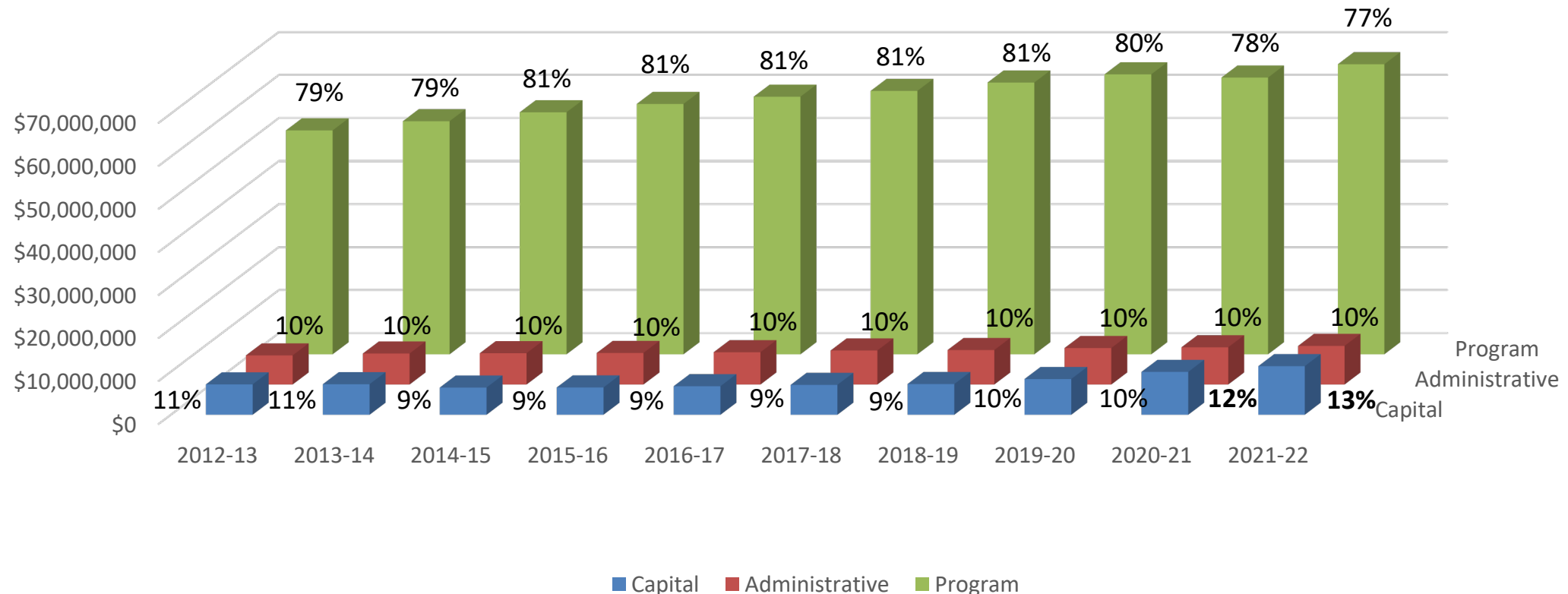
Three-Part Budget Summary

Three-Part Budget Summary - % of Total Budget

Avg. 5 Yr. Change

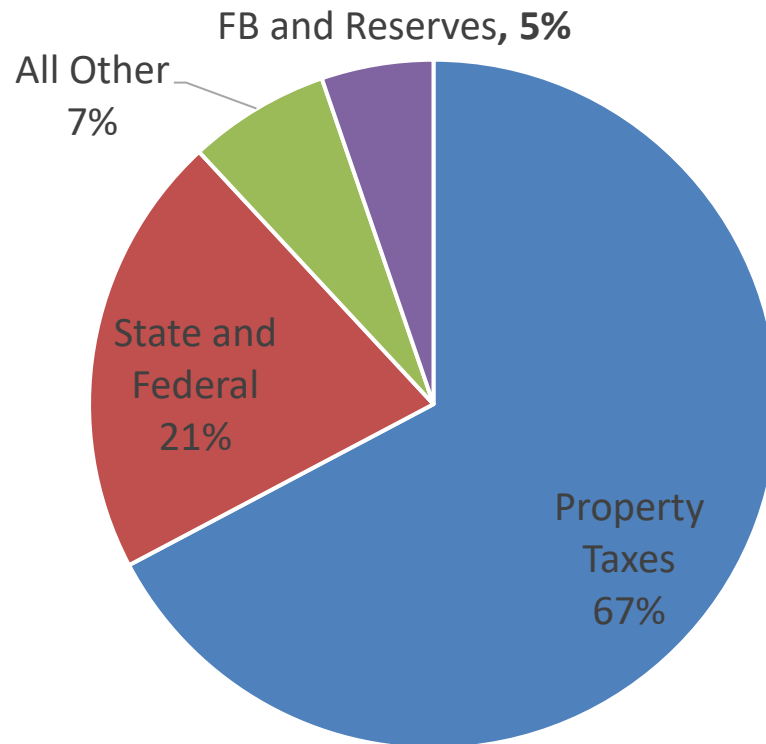
Program and Admin = 3.0%

Capital Increase = \$1.3 M, 13%

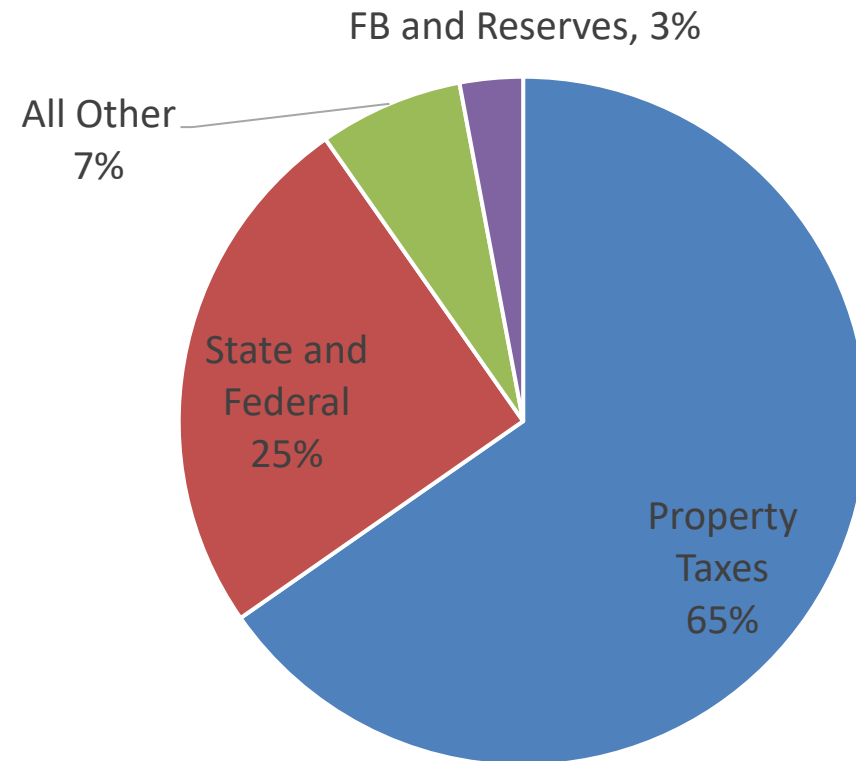


Revenue Sources

2020-21 Revenue Sources

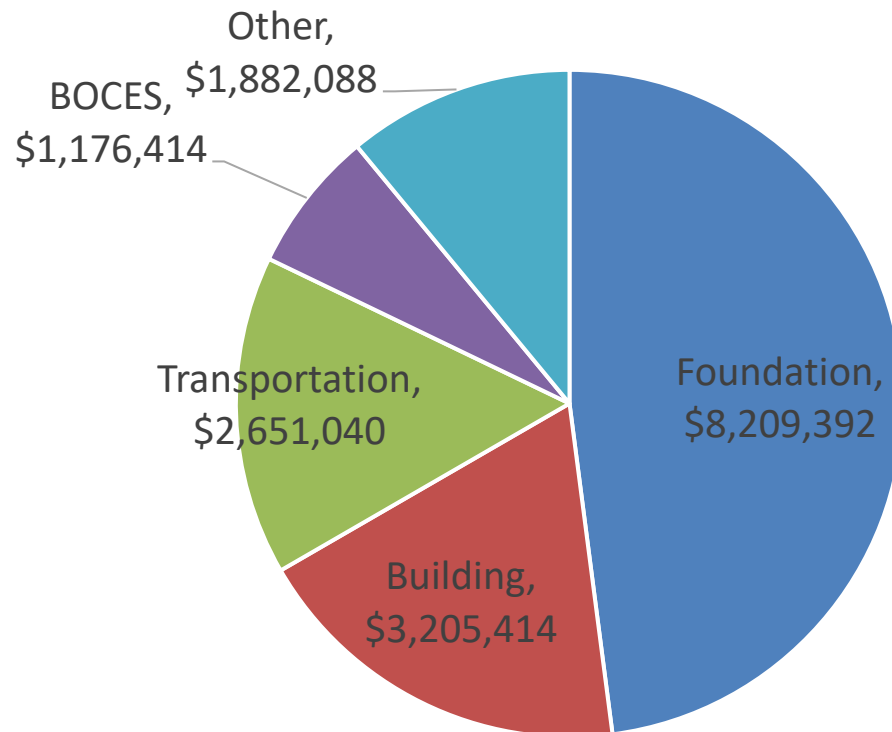


2021-22 Revenue Sources

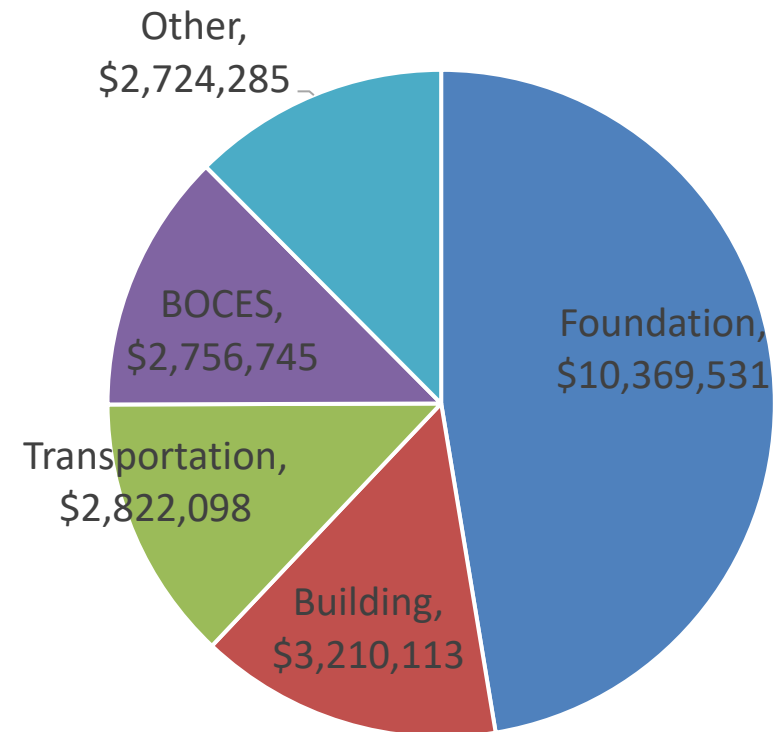


State Revenue Sources

2020-21 State Aid



2021-22 State Aid





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



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%



Property Tax Report Card – Schedule of Reserves

Reserve Type	Reserve Name	Balance 3/31/2021	Est. Balance 6/30/2021	Intended Use in 2021-22
Capital	Capital (General)	\$7,676,594	\$6,176,594	Proposition 1 requests authorization to withdraw \$1,500,000.
Capital	Capital (Technology)	\$806,269	\$806,269	To fund future instructional technology purchases.
Capital	Capital (Bus Purchase)	\$300,000	\$300,000	Maintain balance to replace buses purchased in 18-19.
Unemployment	Unemployment	\$1,253,268	\$1,253,268	Re-evaluate required balance based on availability of federal funds.
Insurance	Insurance – (Tech) Insurance – (CVA)	\$445,000 \$1,300,000	\$595,000 \$2,300,000	Pay for the unbudgeted replacement of instructional hardware devices and uninsured judgements and claims associated with Child Victims Act.
Tax Certiorari	Tax Certiorari	\$529,217	\$529,217	Pay for unbudgeted tax certiorari judgements.
Employee Benefits Accrued Liability	EBLAR	\$1,113,021	\$1,113,021	Pay for the unbudgeted payout of contractual benefits for which the reserve was intended.
Retirement Contribution	ERS Reserve TRS Reserve	\$4,705,145 \$1,148,268	\$5,455,145 \$1,722,402	Fund future mandated contribution increases to ERS and TRS to mitigate impact on tax levy.

***TIME TO
VOTE!***

May 18, 2021

7 a.m. - 9 p.m. • Central Administration Building Door 4 • 2035 Monroe Ave.