

BRIGHTON CENTRAL SCHOOL DISTRICT
Executive Budget Presentation
2022-23

Council Rock
PRIMARY SCHOOL

fres

FRENCH ROAD ELEMENTARY SCHOOL

BRIGHTON
B
BELIEVES
INTEGRITY
RESPECT
RESPONSIBILITY
KINDNESS
SELF-CONTROL



Board of Education Executive Budget Proposal
March 22, 2022



Key Budget Guidelines

Ensure recurring operating expenses are appropriately funded with sustaining revenue sources.

- *Understand revenue and expenditure risks related to COVID-19 and potential future funding cliffs related to infusion of federal funds.*

Provide appropriate resources and effort to support the execution and implementation of the actions plans developed as part of the Brighton Blueprint for the following strategic areas:

- *Academic Rigor for All Students*
- *Mental Health and Wellness*
- *Systems related to diversity and equity, health and safety, and innovation in the development of alternate learning environments*

Considering the economic climate and changing student needs, the Board of Education continues to recognize the importance of prioritizing resources and evaluating opportunities for optimization, efficiency, and potentially reduction or consolidation.

Prudently plan for the long-term investment in District facilities.

Comply with the NYS property tax cap and understand its long-term impact on financial planning.

**Conclusions
from the
Community
Thought
Exchange**

Maintaining programs is a priority for the community.

Academic excellence continues to be a priority.

Continuing to build programs and innovate is essential.

Cost is an important consideration. Tax impact must be considered.

Our community supports thoughtful investment that is focused on student impact.

Community Considerations

1

Impact of funding:
we're not there yet!
This is improving but we
are still 20% short of our
need.

2

Impact of Inflation

3

Impact of COVID

4

Impact of today's
decisions on the next
several years

5

Impact of Tax Increase:

- On households
- On programs
- Relative to other cost increases

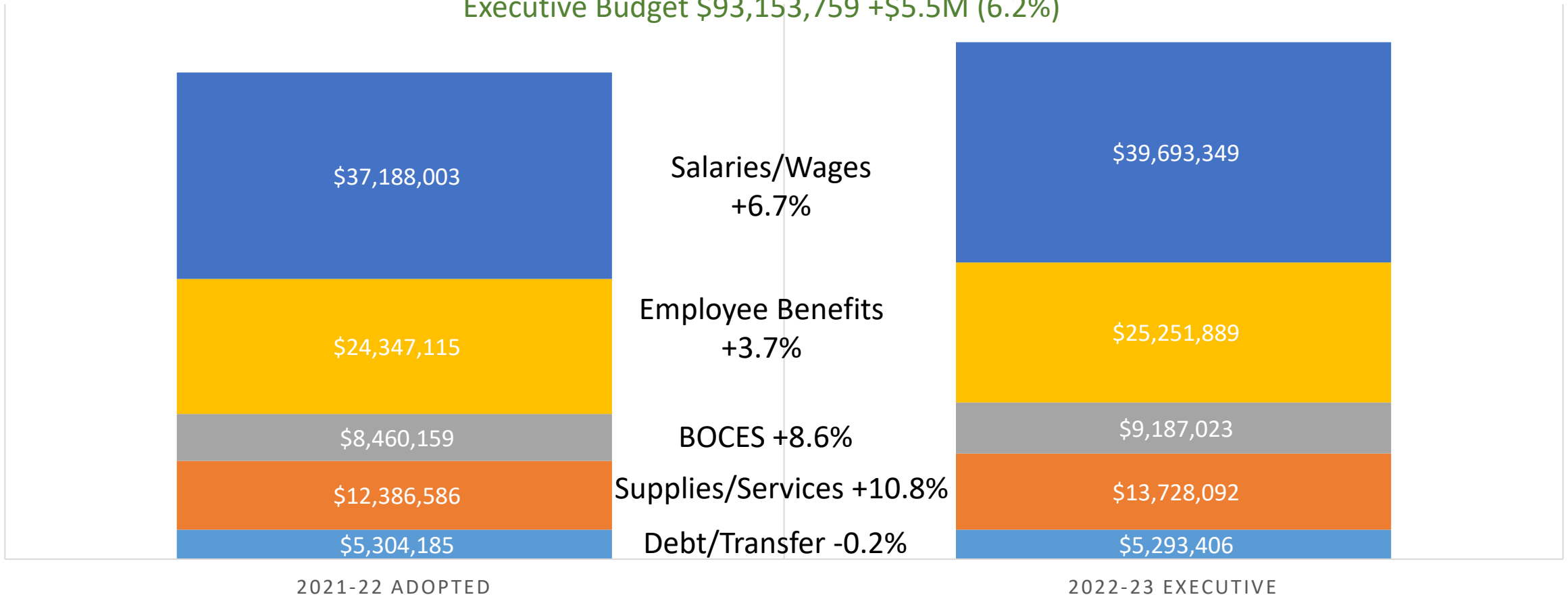
2022-23 Expenditure Budget

EXPENDITURES BY OBJECT

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

Reduced General Fund spending from earlier presentations by \$1.4M

Executive Budget \$93,153,759 +\$5.5M (6.2%)



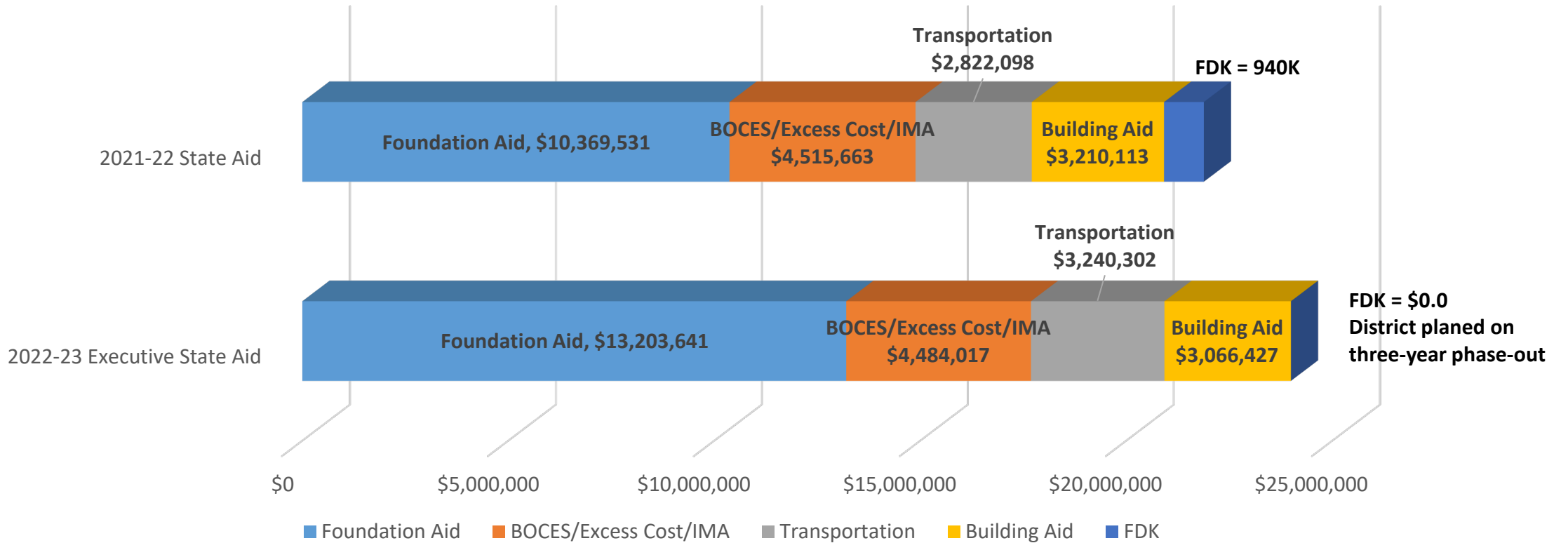


Budgeted Revenues and Financing Sources

SOURCE	2021-22 Revised	2022-23 Executive	\$ Diff	% Diff	Proportion to Spending
SALES TAX	\$3,284,828	\$3,758,373	\$473,546	14.4%	0.5%
INVESTMENT INCOME	\$10,325	\$12,540	\$2,215	21.5%	
RENTAL OF REAL PROPERTY	\$285,865	\$68,500	-\$217,365	-76.0%	
CHARGES FOR SERVICES TO NON-PUBLIC	\$1,806,138	\$1,918,951	\$112,813	6.2%	
REFUNDS/RECOVERIES	\$546,562	\$642,173	\$95,611	17.5%	
STATE & FEDERAL AID	\$21,879,035	\$24,914,387	\$3,035,352	13.9%	3.5%
SUB TOTAL LOCAL SOURCES	\$27,812,753	\$31,314,924	\$3,502,172	12.6%	4.0%
USE OF RESERVES	\$0	\$350,000	\$350,000		0.4%
APPROPRIATED FUND BALANCE	\$3,000,000	\$3,400,000	\$400,000		0.5%
SUB TOTAL FINANCING SOURCES	\$3,000,000	\$3,750,000	\$750,000	25.0%	0.9%
PROPERTY LEVY	\$56,729,971	\$57,931,204	\$1,201,233	2.1%	
PAYMENT IN LIEU OF TAXES	\$143,324	\$157,631	\$14,307		
SUB TOTAL PROPERTY TAXES	\$56,873,295	\$58,088,835	\$1,215,540	2.1%	1.4%
TOTAL	\$87,686,048	\$93,153,759	\$5,467,711	6.2%	6.2%

State Aid - Executive Budget

Estimated State Aid – Budget Comparison



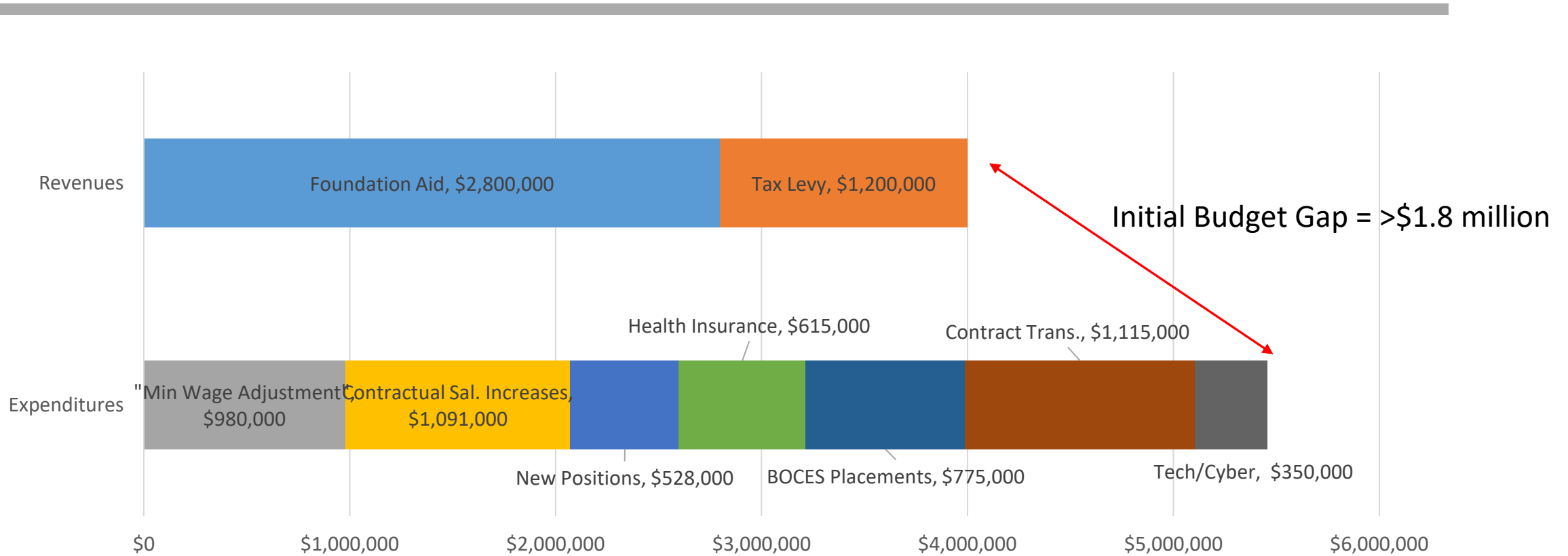
Property Tax Cap Calculation

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2022	\$56,729,971
✓	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	\$0
✓	Tax Base Growth Factor	1.0000
✓	PILOTs Receivable FYE 2022	\$164,344
✓	Tort Exclusion Amount Claimed in FYE 2022	\$0
✓	Capital Tax Levy Exclusion FYE2022	\$1,708,730
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2023	\$157,631
✓	Available Carryover from FYE 2022	---
Tax Levy Limit Before Adjustments/Exclusions		\$56,131,666
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$1,799,538
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
Total Exclusions		\$1,799,538
Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$57,931,204

Real property tax levy is \$400K less than budgeted due to appropriation of year-end funds

Represents 2.12% growth from tax levy base and allows for 1.37% increase in spending.

Spending Pressures Vs. Revenue Growth



Factors Impacting Spending

Budget Factors

- Increased staffing demands in response to emerging student needs
 - Increase number of teacher assistants
 - Increased demand for special education services
 - 2.0 Teacher FTE added in 22-23
 - Scaling capacity for instructional technology
 - Addition of 2.0 FTE for teachers for technology integration.
 - Addition of 1.0 data/applications specialist
 - Contractual labor increases, recruitment and retention pressures
 - \$15 per hour minimum district wage to maintain operations and continuity of program
 - Pension contribution will increase
 - ~1% increase on total salaries of \$40M
 - Health insurance rates estimated to increase 8.5%
- Increased demand for specialized transportation
 - 5 out-of-district runs added
 - Changes in mandated student services/education plans
 - Increase in number of BOCES center-based placements
 - Scaling capacity in response to increasing cyber-security risks
 - Cyber-security and data protection contracts
 - Upgrades and improvement to system controls (e.g. email)
 - Current inflation rate trending >7.5% - impacts utilities, paper, fuel, materials and supplies
- **Allowable tax levy growth factor set at 2.0%**



Elementary Class Size

Impact of Preliminary Staffing Allocations

PRELIMINARY CLASS SIZE CALCULATIONS							2022-23	
	1/11/2022			2022-23			Analysis	
Teaching (PreK - 5)	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten (Full-Day)	13.00	202	15.5	12.00	217	18.1	16.68	19.71
Grade 1	11.00	207	18.8	12.00	227	18.9	17.49	20.67
Grade 2	11.00	218	19.8	11.00	208	18.9	17.34	20.81
Grade 3	10.00	220	22.0	10.00	218	21.8	19.82	24.22
Grade 4	11.00	230	20.9	11.00	228	20.7	18.98	22.77
Grade 5	11.00	246	22.4	11.00	231	21.0	19.26	23.11
Total General Ed. Teachers	67.00	1,323		67.00	1,329			

Note: Model is based on 2022-23 Enrollment Projections as of 9/30/2021

Points of Pride

District Awards/Honors

- Niche.com ranked BCSD as the No. 1 District in both the Rochester area and Upstate New York in its 2022 Best Schools Rankings.
- Niche ranked Brighton High School as the No. 1 high school in the Rochester area and Twelve Corners Middle School as the No. 2 middle school.
- Niche also ranked the District No. 1 for best places to teach in the Rochester area, No. 1 for best teachers in the Rochester area.

Points of Pride

District Awards/Honors

- Brighton High School was named a National Blue Ribbon School in 2018 and a NYS Reward School for increased student achievement and closing gaps in student performance in 2017.
- BHS was named one of Newsweek's Top 500 STEM High Schools in its nationwide 2020 ranking. BHS was ranked No. 1 in the Rochester area, No. 10 in New York, and No. 117 in the country for its excellence in science, technology, engineering, and mathematics.
- Twelve Corners Middle School was re-designated as an Essential Elements: School to Watch for 2021. This was the sixth time TCMS was selected.
- Council Rock Primary School became the first primary school in the United States to receive an International Habits of Mind School of Excellence Award in 2019.

Points of Pride

Advanced Placement Courses

- In 2020-21, 79% of graduating seniors took one or more AP courses
- A total of 960 AP exams were taken by 463 students in 2021
- 83% of students scored a 3 or higher on the exam
- 187 students were named AP Scholars

Graduation and College Readiness

97% of the Class of 2021 graduated

89% of the Class of 2021 continued their education

2021 graduation rate: **97%** for all students

(2013 graduation rate: 86% for all students)

- Hispanic students: from 72% to **93%**
- African American students: from 54% to **92%**
- Economically disadvantaged students: from 72% to **95%**

Points of Pride

Diversity and Equity and Social Emotional Learning

- Full implementation of Social Emotional Learning curriculum at Council Rock Primary School with Counselor Support.
- Implementation of Second Steps and Learning for Justice lessons with counselor support at French Road.
- Hosting and continued facilitation of the Teacher Pipeline program with St. John Fisher College.
- Collaborating with Shinshinim students across multiple curricular areas.

Percentage of Seniors taking AP Courses

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Percentage of Seniors taking AP Courses				
% Graduating seniors with 1 or more AP Courses – BHS	70%	71%	70%	79%
% AA seniors with 1 or more AP	22%	44%	48%	75%
% white seniors with 1 or more AP	68%	73%	77%	84%
% Asian seniors with 1 or more AP	85%	83%	83%	100%
% Hispanic seniors with 1 or more AP	44%	50%	64%	58%
% Multiracial seniors with 1 or more AP				88%

Points of Pride

Visual and Performing Arts

- In 2021, for the 12th consecutive year, Brighton was designated as a Best Community for Music Education. Brighton's music and art students continue to be recognized on a county, state, and national level for their accomplishments.
- More than 1,600 students participate in our curricular programs in the visual and performing arts, which includes multiple grade levels of choir, band, orchestra, jazz ensembles, chamber groups, and instrumental lessons.
- The District had 126 students participate in solo festivals this fall. Four students were selected for All-County Honors and six students were selected to participate in the NYSBDA Honor Ensemble.
- There will be 400 student opportunities for the cast, crew or pit band in the 2021-22 performances of *"Blood Relations," "Beauty and the Beast," "All Together Now,"* and *"Chicago."*
- There are over 650 high school students enrolled in visual arts electives; over 800 BHS/TCMS visual arts students have participated in local and regional art exhibitions and contests.
- The Brighton Summer Arts program returned with 120 students in 2021 and put on two musicals.

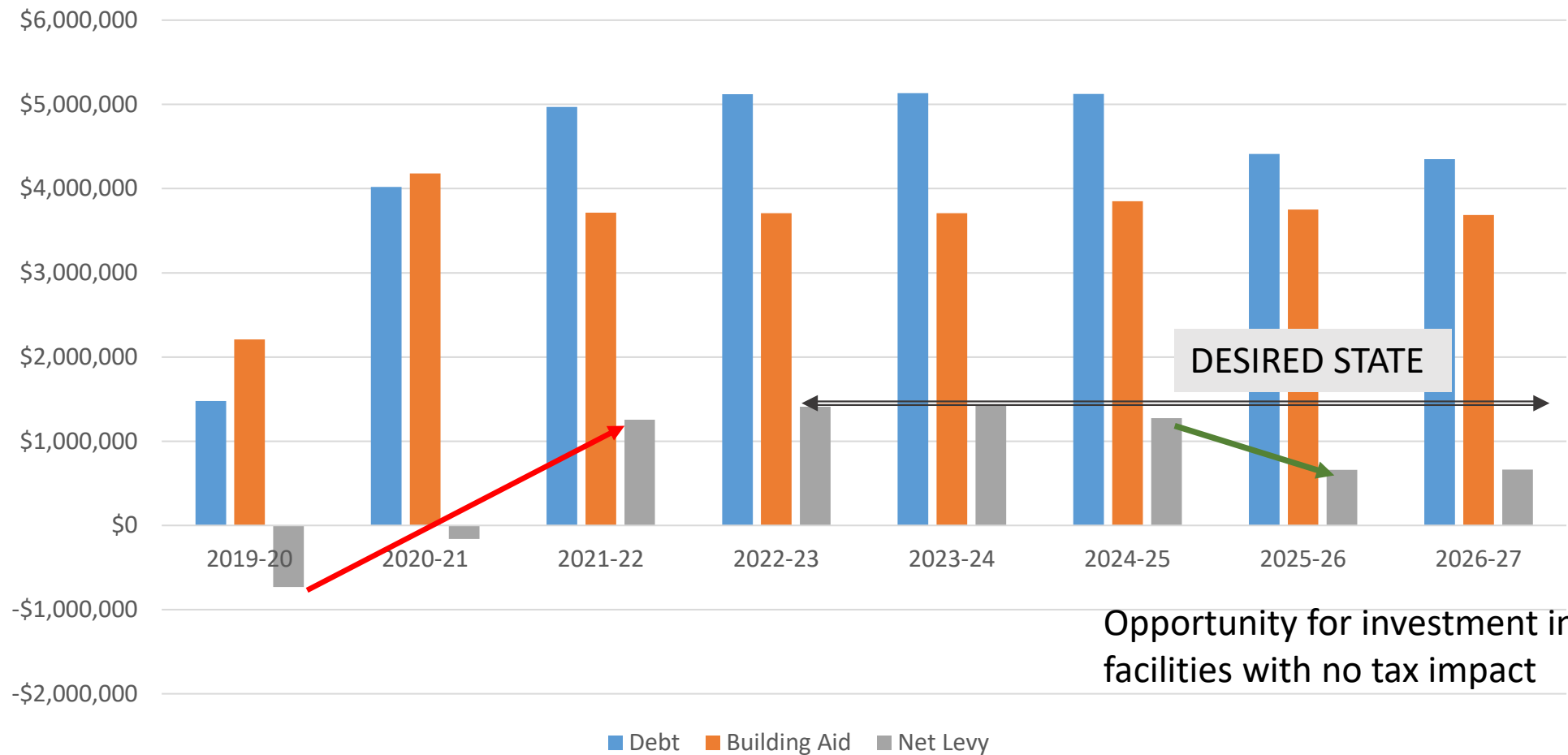
Athletics

- There are over 1,500 student roster spots on Brighton's 72 interscholastic athletic teams.
- The girls tennis team won sectional and regional championships and the girls Nordic skiing team won sectional and state championships.
- All varsity sports in the fall and winter have been named Scholar-Athlete Teams by NYSPHSAA.

Extracurricular Activities

- There are over 85 clubs and a variety of academic competitions at the elementary, middle, and high schools.
- The 2021 Crossroads yearbook, Galaxy magazine, and Trapezoid newspaper earned top honors in New York state from the Empire State Scholastic Press Association.
- Brighton Model UN Club had 11 students win awards for Outstanding or Best Delegate at the UNAR Conference in 2022.
- The BHS DECA Club had four teams win trophies at the Regional Competition in December of 2021.

Capital Project Planning



Opportunity for investment in facilities with no tax impact

Proposition 1- 2022-23 Capital Project

- Current Balance in Building Reserve = \$6,526,694
- Proposed Project Budget = \$7,200,000
- Proposed Financing Sources: Bonds \$4.8M; Capital Reserve \$2.4M
- Estimated State Building Aid = \$4.8M – **Offsets Impact on Local Property Taxes**

Proposed Project Scope		
FRES	TCMS	BHS
Replace gym floor	Boiler replacement	Replace gym floor and bleachers
New cooling tower	Domestic hot water boiler replacement	Renovation and rehabilitation of main gym
Playgrounds	HVAC controls	Roof replacement (Aud lower roof)
Site lighting		



Impact on Tax Rates – Equalization

Towns	Assessed Valuation (A)	Equalization Rate (B)	True Valuation = A/B	% of District Share of Levy	Tax Levy Distribution	Tax Rate per \$1,000 of Assessed Val.
Current Year						
Brighton	\$2,104,730,278	95%	\$ 2,215,505,556	98.5223726%	\$55,891,713	\$ 26.54
Pittsford	\$ 30,237,391	91%	\$ 33,227,902	1.4776274%	<u>\$838,258</u>	\$ 27.72
					\$56,729,971	
Next Year – <u>IF</u> no Increase in Levy or Growth in Tax Base						
Brighton	\$2,104,730,278	89%	\$ 2,364,865,481	98.4646605%	\$55,858,973	\$ 26.52
Pittsford	\$ 30,237,391	82%	\$ 36,874,867	1.5353395%	<u>\$870,998</u>	\$28.81 (+3.9%)
					\$56,729,971	
Impact on <u>tax bill</u> caused by redistribution of the Tax Levy resulting from change in equalization rates: <i>(assumes average assessed value of \$250,000)</i>						Less: <\$4> Plus: \$271



Impact on Tax Rates – Equalization and Levy Increase

Towns	Assessed Valuation (A)	Equalization Rate (B)	True Valuation = A/B	% of District Share of Levy	Tax Levy Allocation	Tax Rate per \$1,000 of Assessed Val.
Current Year						
Brighton	\$2,104,730,278	95%	\$ 2,215,505,556	98.5223726%	\$55,891,713	\$ 26.54
Pittsford	\$ 30,237,391	91%	\$ 33,227,902	1.4776274%	<u>\$838,258</u>	\$ 27.72
					\$56,729,971	
Next Year – <u>With</u> Tax Levy Grows at the allowable Levy Limit (+2.12%) – Assumes no growth in tax base						
Brighton	\$2,104,730,278	89%	\$ 2,364,865,481	98.4646605%	\$57,041,763	\$27.09 (+2.05%)
Pittsford	\$ 30,237,391	82%	\$ 36,874,867	1.5353395%	<u>\$889,441</u>	\$29.42 (+6.11%)
					\$57,931,204	
Impact on <u>tax bill</u> caused by redistribution of the Tax Levy resulting from change in equalization rates: <i>(assumes average assessed value of \$250,000)</i>						Plus:\$137 Plus:\$423

Summary

- Total Spending Proposal of \$93,153,759 +\$5.5M (6.2%)
- Estimated Tax Levy = \$57,931,204 + \$1.2M (2.12%)
- Plans for Reduction of Federal Funds over next two years
- Reflects our continued investment in Blueprint priorities:
 - *Academic Rigor for All Students*
 - *Mental Health and Wellness*
 - *Systems related to:*
 - *diversity and equity, health and safety, and innovation in the development of alternate learning environments*
- Responds to mandated increases in spending and continued investment in program while minimizing impact on local property taxes.
 - **Reflects what WE value**





Next Steps

- 4/1: Assess Impact of Final State Budget
- 4/12: Budget Forum/ BOE Budget Adoption
- 5/10: Budget Hearing
- 5/17: Budget Vote –
 - Central Administration Building
 - 2035 Monroe Avenue
 - 7 AM – 9 PM