

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Hearing

2022-23

Council Rock
PRIMARY SCHOOL

fres

FRENCH ROAD ELEMENTARY SCHOOL

BRIGHTON
B
BELIEVES
INTEGRITY
RESPECT
RESPONSIBILITY
KINDNESS
SELF-CONTROL

Board of Education
May 10, 2022





Presentation of Budget Information

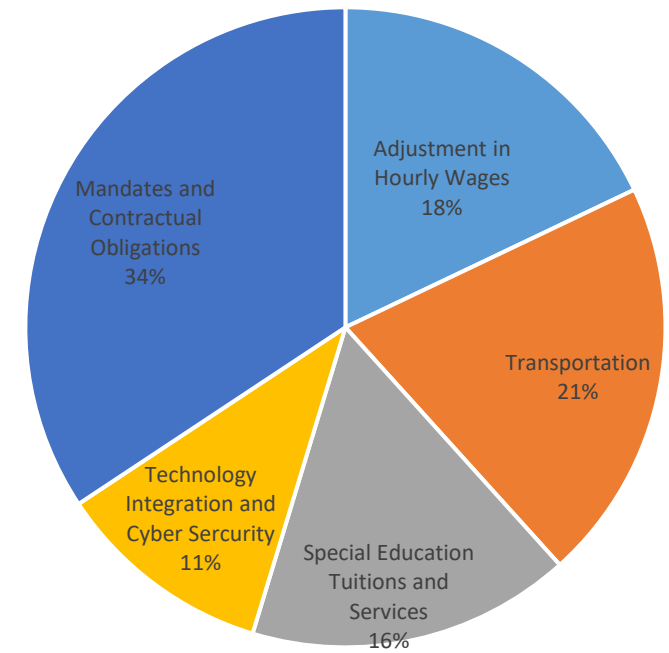
- Revenue Summary
- Summary of Appropriation by Function
- Summary of Appropriation by Object
- Budget Detail by Function
- Summary of Staffing
- Property Tax Report Card
- NYS School Report Card
- Assessor's Report
- Administrative Compensation Information

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

2022-23 Budget Summary

	2021-22 Adopted Budget	2022-23 Proposed Budget	\$ Change	% Change
A) Total Preliminary Budget Amount	\$87,686,048	\$93,153,759	\$5,467,711	6.24%
B) State and Federal Sources	11,509,504	11,710,746	201,242	
C) Unrestricted Foundation Aid	10,369,531	13,203,641	2,834,110	
D) Local Sources - Other than Tax Levy	6,077,042	6,558,168	481,126	
E) Amount of Fund Balance Used to Reduce Levy	3,000,000	3,750,000	750,000	
F) Non-Property Tax Revenues (B+C+D+E)	\$30,956,077	\$35,222,555	4,266,478	13.78%
G) Total Real Property Tax Levy (A-F)	\$56,729,971	\$57,931,204	\$1,201,233	2.12%
% Increase in Real Property Tax Levy	Complies with NYS Tax Cap	2.12%		

Areas Requiring Additional Budget Allocations
2021-22 Adopted to 2022-23 Proposed



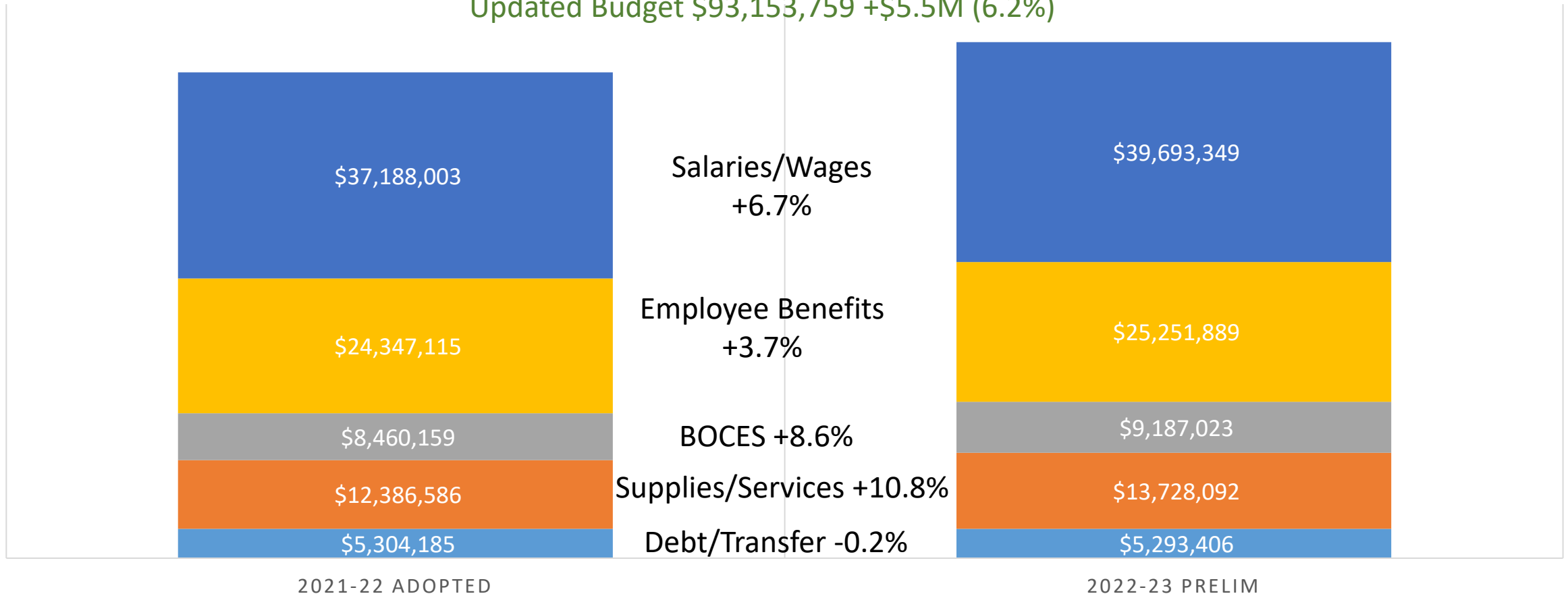
2022-23 Expenditure Budget

EXPENDITURES BY OBJECT

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

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

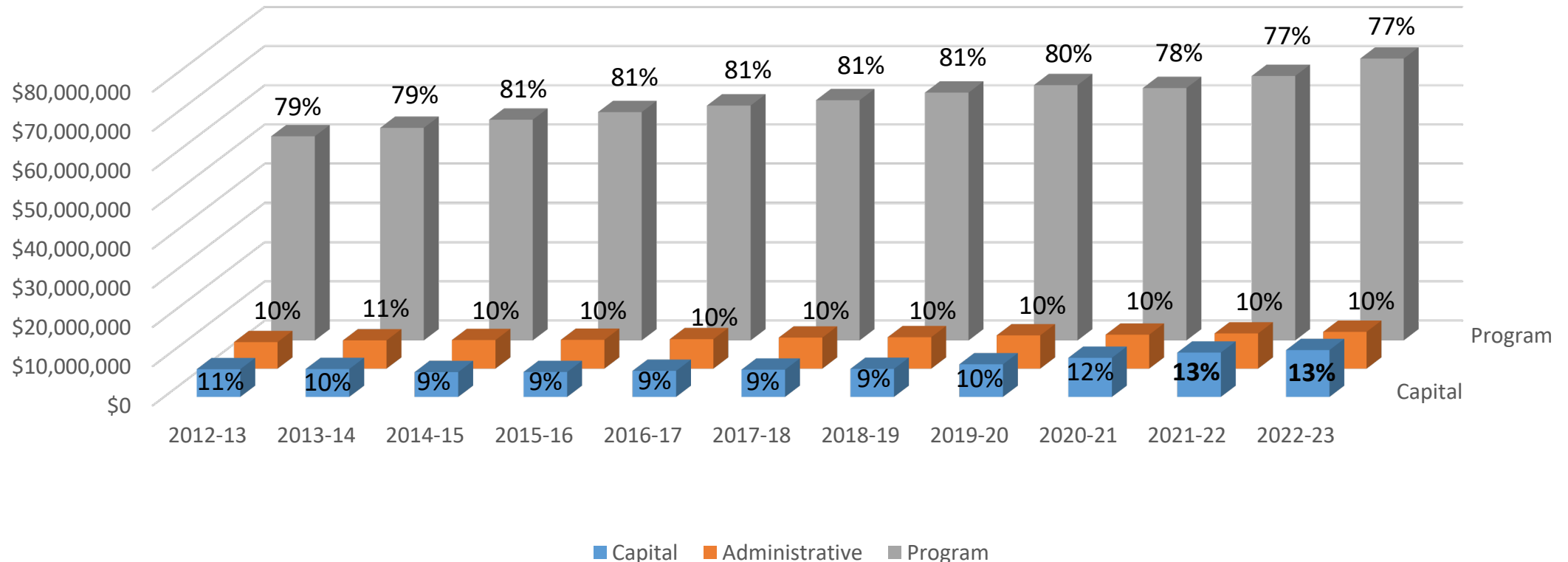
Updated Budget \$93,153,759 +\$5.5M (6.2%)



Three-Part Budget Summary

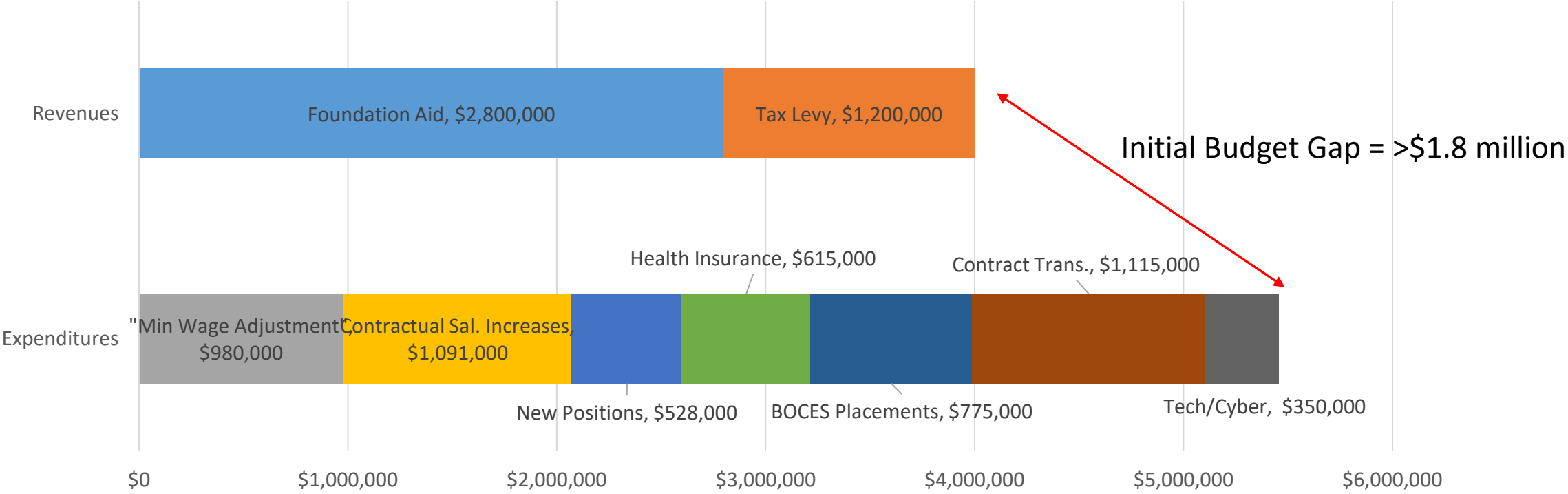
Three-Part Budget Summary - % of Total Budget

Avg. 5 Yr. Change
 Program and Admin = 4.1%
 Capital Increase = \$5.0M





Spending Pressures Vs. Revenue Growth



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		



Property Tax Report Card – Schedule of Reserves

Reserve Type	Reserve Name	Balance 3/31/2022	Est. Balance 6/30/2022	Intended Use in 2022-23
Capital	Capital (General '09 & '22)	\$6,526,594	\$4,701,594	Proposition 1 requests authorization to withdraw \$2,400,000 plus withdrawal for land purchase.
Capital	Capital (Technology)	\$806,269	\$806,269	To fund future instructional technology purchases.
Capital	Capital (Bus Purchase)	\$500,000	\$500,000	Maintain balance to replace buses purchased in 18-19.
Unemployment	Unemployment	\$1,253,268	\$853,268	To pay current unbudgeted claims
Insurance	Insurance – (Tech) Insurance – (CVA)	\$645,000 \$3,900,000	\$645,000 \$5,000,000	Pay for the unbudgeted replacement of instructional hardware devices and uninsured judgements and claims associated with Child Victims Act.
Tax Certiorari	Tax Certiorari	\$829,217	\$660,217	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	\$5,155,145 \$1,731,853	\$5,155,145 \$2,056,853	Budget appropriates \$350,000 from ERS reserve to offset growth in personnel costs.



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**





The Brighton School Budget and Board Candidate Vote is May 17

Qualified residents of the Brighton Central School District will vote on the next year's school budget along with other items on Tuesday, May 17, 2022 from 7 a.m. to 9 p.m. at the Central Administration Building, Gymnasium, Door 4, 2035 Monroe Ave.

