

# BRIGHTON CENTRAL SCHOOL DISTRICT

## Budget Outlook 2021-22 to 2022-23



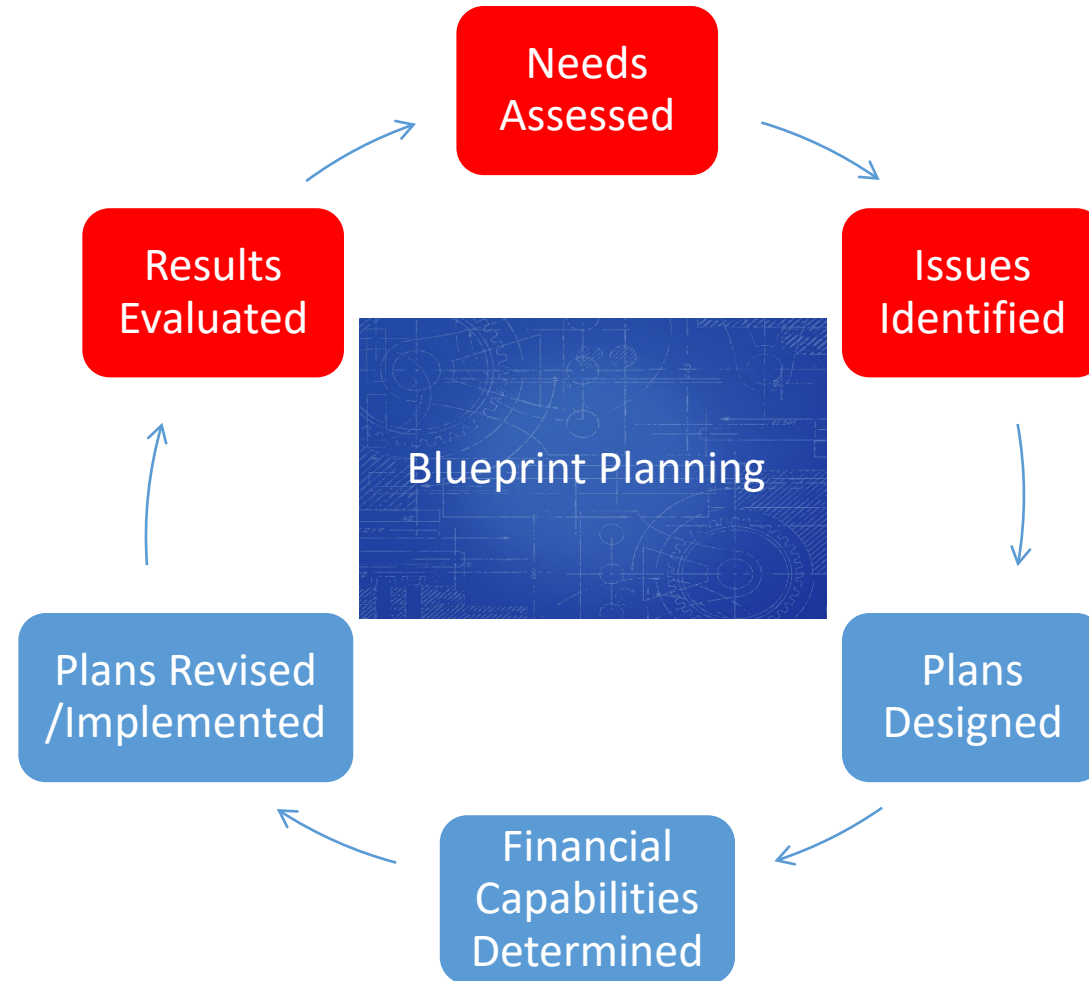
FRENCH ROAD ELEMENTARY SCHOOL



Presented to the  
Board of Education  
November 9, 2021



# Budget Development Process

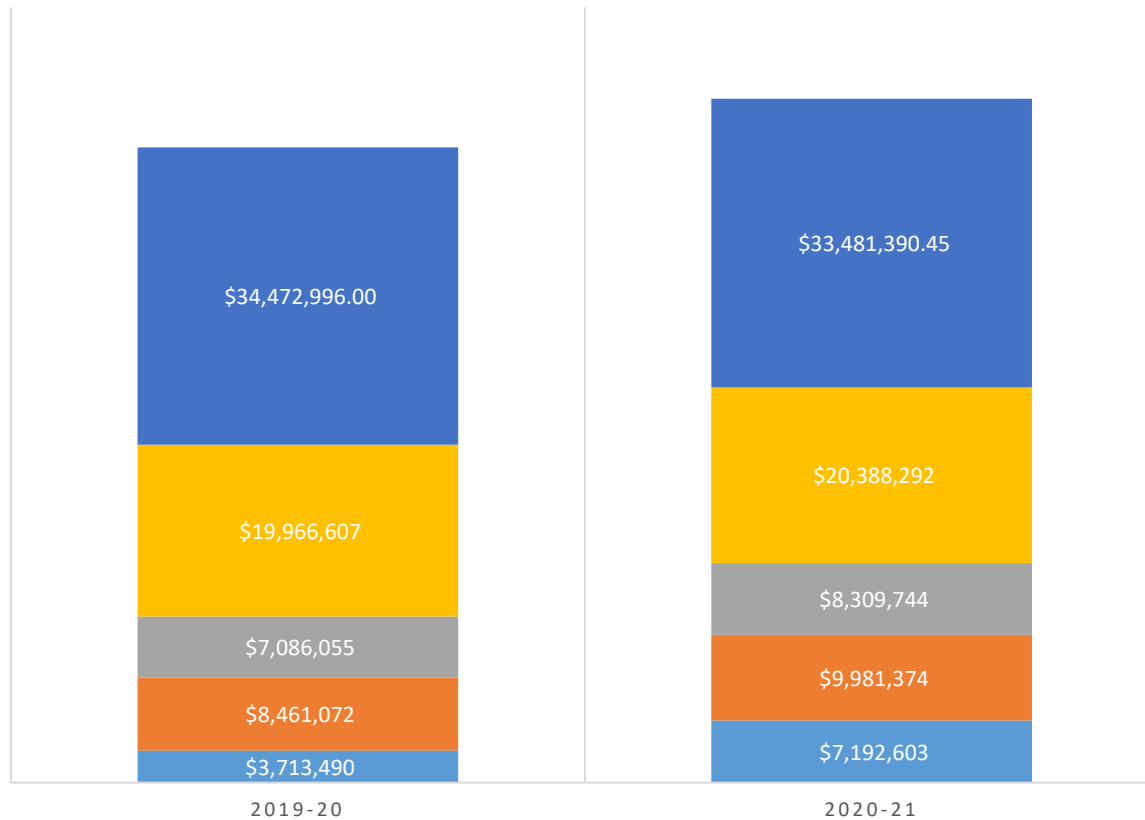




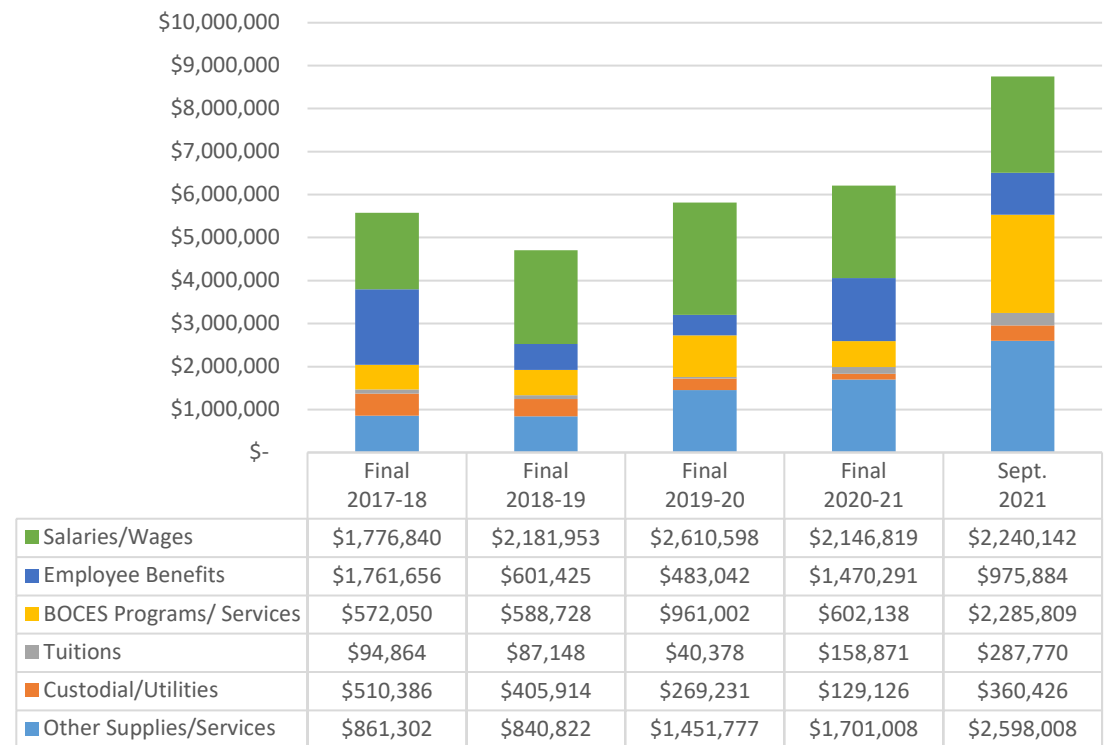
# 2020-21 Financial Recap and Look Ahead

## EXPENDITURES BY OBJECT

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

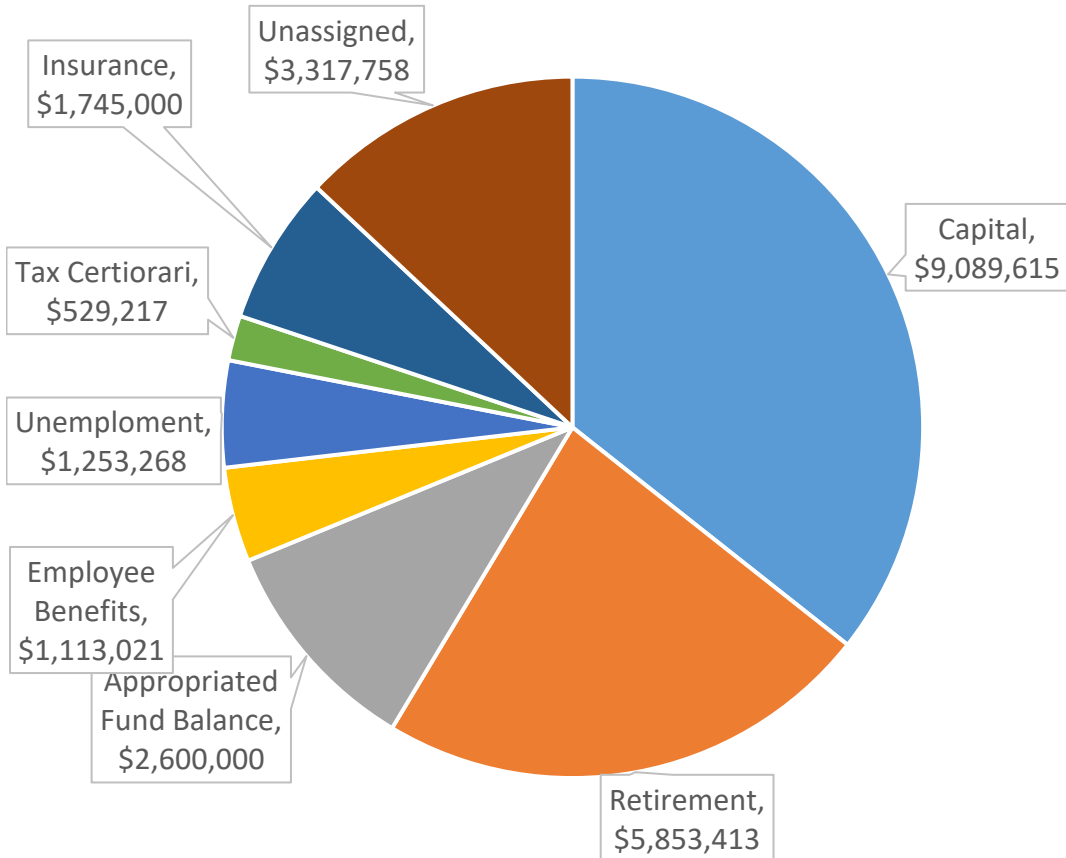


## Unencumbered Balance by Object

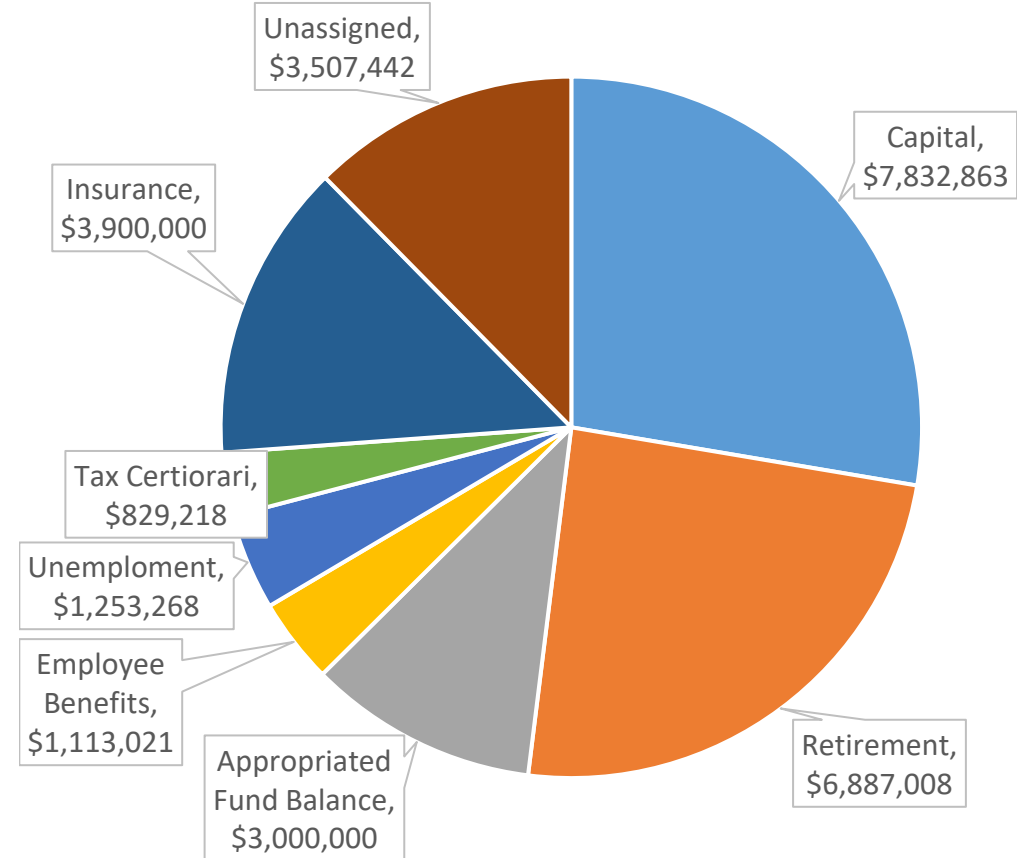


# Assessment of Financial Condition

**June 30, 2020**

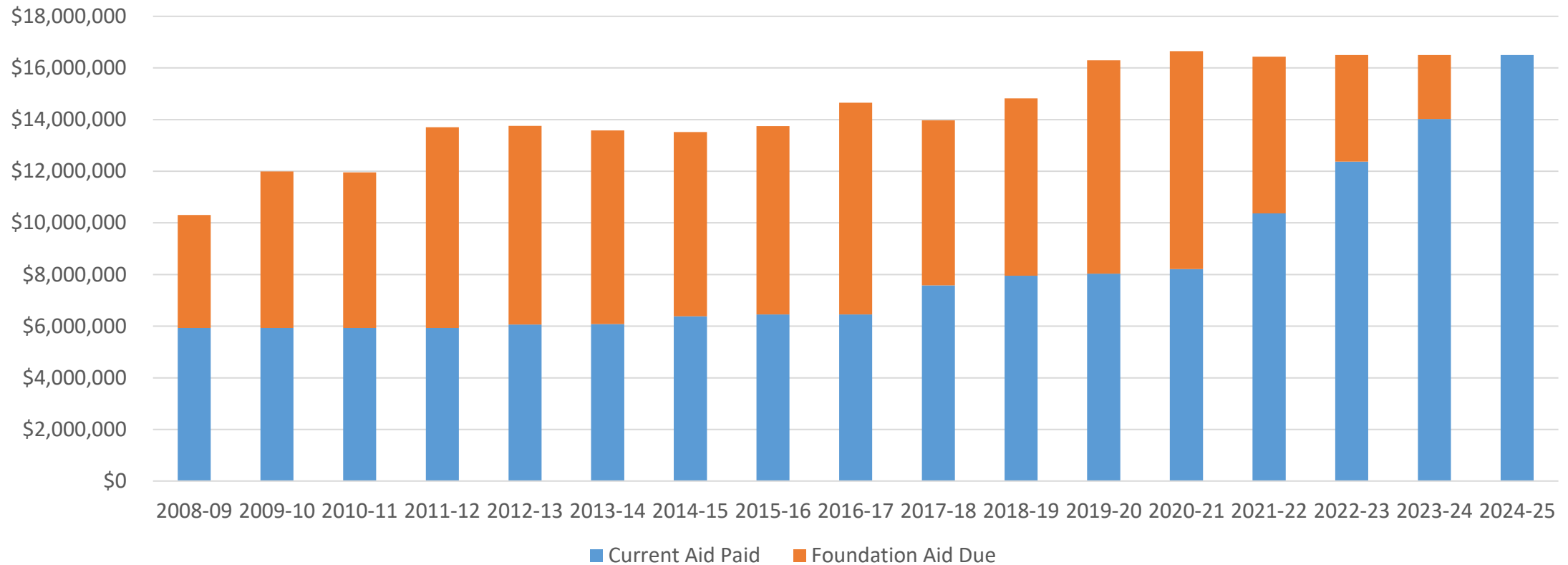


**June 30, 2021**



# History and Promise of Foundation Aid

Trends in Foundation Aid





# Availability and Use of Federal Funds

GEER Funds \$335,462 Exp. 9/30/2023	CRRSA \$2,898,109 Exp. 9/30/2023	ARP \$1,821,388 Exp. 9/30/2024
<ul style="list-style-type: none"><li>• COVID Response<ul style="list-style-type: none"><li>• Tents</li><li>• Air purifiers</li><li>• PPE Equipment</li></ul></li><li>• Technology infrastructure and software to support 1:1 environment</li></ul>	<ul style="list-style-type: none"><li>• Tech Integration</li><li>• Professional Development in SEL, Crisis Training, Restorative Practices</li><li>• Mental health staff</li><li>• K-5 Math Intervention</li><li>• 6-12 Math Intervention</li><li>• 6-12 ELA/Literacy Intervention</li><li>• Summer and break week clinics</li></ul>	<ul style="list-style-type: none"><li>• Tech Integration</li><li>• Mental health staff</li><li>• Reading teachers</li><li>• Special education support</li><li>• K-5 Math Intervention</li><li>• 6-8 Interventions</li><li>• Safety/security support</li><li>• Summer and break week clinics</li></ul>



## 2021-22 Budget-to-Actual Factors

- Salaries – Response to student needs; depth and capacity to respond to staff shortages
- Substitute costs – monitoring absenteeism and impact on staffing
- Benefits – 2021 health insurance rates approved at 7% increase – within budget assumptions
- BOCES – Number and availability of special education placements; risk of mid-year rate adjustments due to CoSer losses.
- Specialized transportation demands



# 2021-22 Considerations Enrollment Projections

## Opening Enrollment

	2021-22 Proj	2021-22 Actual	Difference
Council Rock			
K	248	200	-48
1	237	205	-32
2	239	218	-21
Subtotal	724	623	-101
FRES			
3	213	221	8
4	240	232	-8
5	240	244	4
Subtotal	693	697	4
TCMS			
6	275	265	-10
7	264	258	-6
8	305	307	2
Subtotal	844	830	-14
BHS			
9	288	282	-6
10	330	316	-14
11	327	327	0
12	314	301	-13
Subtotal	1259	1226	-33
<b>Total</b>	<b>3520</b>	<b>3376</b>	<b>-144</b>

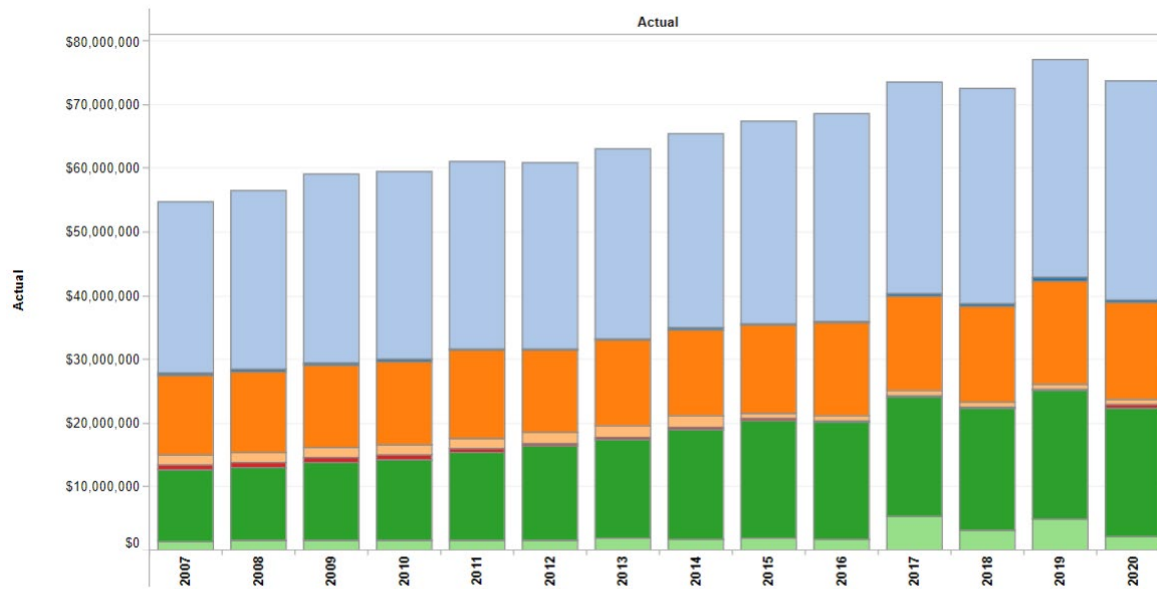
## Enrollment Forecast

	21-22	22-23	23-24	24-25	25-26	26-27
Council Rock						
K	200	217	202	211	211	211
1	205	227	225	210	220	220
2	218	208	231	229	214	223
Subtotal	623	652	659	650	645	654
FRES						
3	221	218	208	231	229	214
4	232	228	225	214	238	236
5	244	231	223	224	214	237
Subtotal	697	677	656	669	680	686
TCMS						
6	265	249	236	228	228	218
7	258	268	251	237	230	230
8	307	258	268	250	236	229
Subtotal	830	775	754	715	694	677
BHS						
9	282	311	262	272	253	240
10	316	287	315	265	275	256
11	327	318	281	309	259	268
12	301	333	322	284	312	262
Subtotal	1226	1249	1180	1129	1099	1026
<b>Total</b>	<b>3376</b>	<b>3353</b>	<b>3249</b>	<b>3164</b>	<b>3118</b>	<b>3043</b>



# 2022-23 Considerations Trend and Assumptions

**Expenses Bar Chart**  
BRIGHTON CSD  
By: Object  
Source: NYSED ST-3 Form



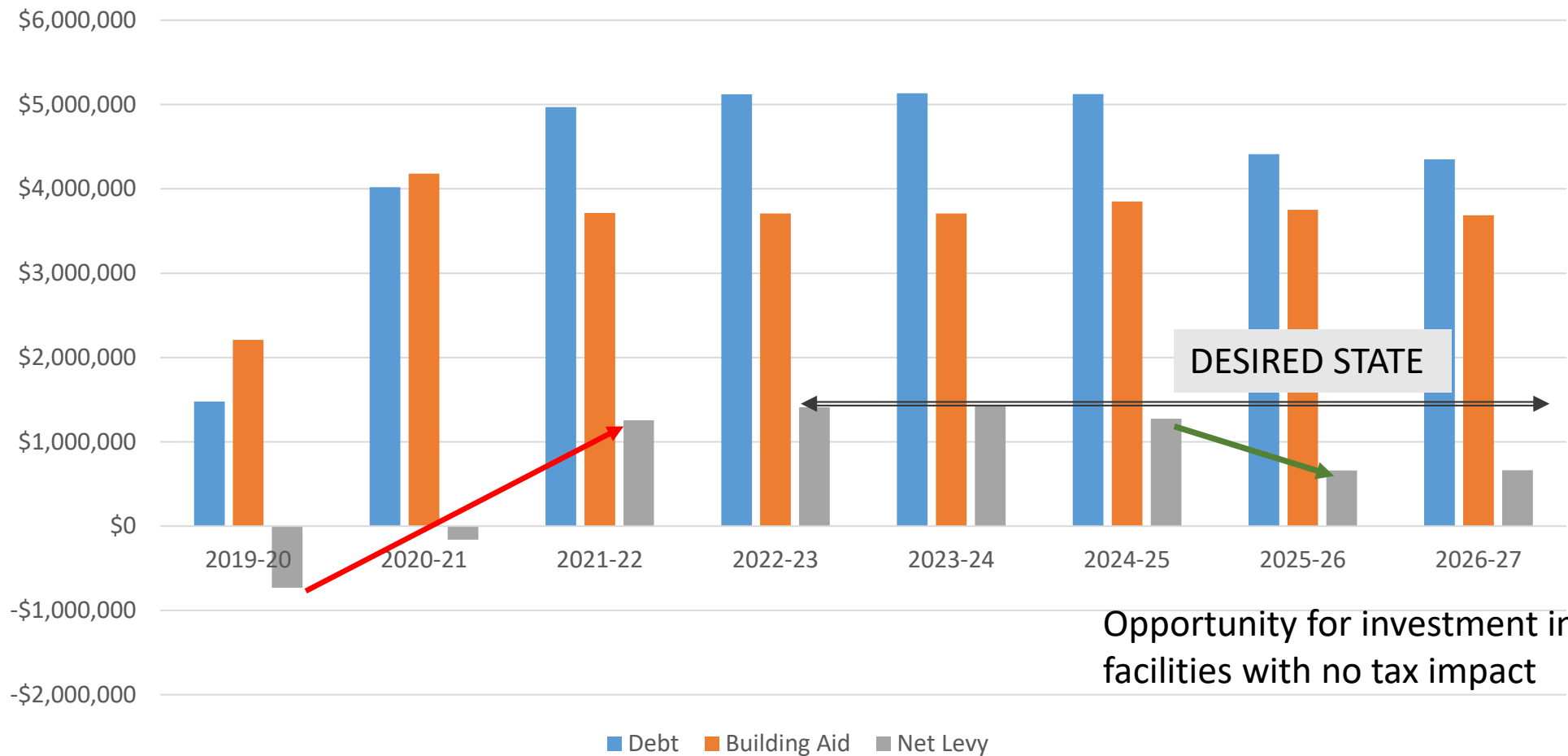
Powered By:  
**FORECASTS** / A Frontline Education Company  
ANALYTICS

**Type of Analysis**

- .1 Personal Services
- .2 Equipment and Supplies
- .4 Contractual, Supplies
- .6 Debt Service Principal
- .7 Debt Service Interest
- .8 Employee Benefits

- 1) Salaries and Wages – Evaluate results of collective bargaining and respond to increases in minimum wage (State minimum and market conditions)
- 2) Assess impact of inflation on goods and services
- 3) Health insurance - Medical trend est. 7.1%
- 4) TRS Rate – 9.53% expected to increase
- 5) BOCES Services – 3-4% special education, 4% transportation, 3-4% all other
- 6) Special education – evaluate out-of-district placements based on increased demand and availability
- 7) Debt Service – Stable and predictable
- 8) Equipment – zero based budgeting
- 9) Department allocations – hold to 2022 allocation. Mandate driven allocations, only.

# Capital Project Planning



Opportunity for investment in facilities with no tax impact

# Projected Tax Cap Calculations

## Tax Cap Calculator FY21

Tax Levy Limit Before Adjustments and Exclusions		2021	2022	2023	2024	2025	2026
Prior FYE Tax Levy		\$53,498,730	\$55,545,849	\$56,729,971	\$57,902,847	\$58,862,641	\$59,950,971
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year		\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)		\$0	\$0	\$0	\$0	\$0	\$0
Tax Base Growth Factor		1.0016	1.0019	1.0018	1.0018	1.0018	1.0018
		2021	2022	2023	2024	2025	2026
PILOTS Receivable from Prior FYE		\$225,560	\$240,893	\$143,324	\$159,583	\$169,851	\$188,251
Tort Exclusion Amount Claimed in Prior FYE		\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE		\$0	\$1,002,895	\$1,708,730	\$1,690,417	\$1,426,729	\$1,273,272
Adjusted Capital Levy for Prior FYE		\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE used in Calculation		\$0	\$1,002,895	\$1,708,730	\$1,690,417	\$1,426,729	\$1,273,272
Allowable Growth Factor		1.0181	1.0123	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable for Current FYE		\$240,893	\$143,324	\$159,583	\$169,851	\$188,251	\$0
Available Carryover from Prior FYE		\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL LEVY LIMIT BEFORE ADJUSTMENTS/EXCLUSIONS</b>		\$54,542,954	\$55,421,200	\$56,212,430	\$57,435,912	\$58,677,699	\$60,153,339
Exclusions		2021	2022	2023	2024	2025	2026
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%		\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE		\$1,002,895	\$1,708,730	\$1,690,417	\$1,426,729	\$1,273,272	\$660,923
ERS contribution increase greater than 2%		\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%		\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXCLUSIONS</b>		\$1,002,895	\$1,708,730	\$1,690,417	\$1,426,729	\$1,273,272	\$660,923
<b>TAX LEVY LIMIT, ADJUSTED FOR TRANSFERS, PLUS EXCLUSIONS</b>		\$55,545,849	\$57,129,930	\$57,902,847	\$58,862,641	\$59,950,971	\$60,814,262
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy		2021	2022	2023	2024	2025	2026
		\$0	\$0	\$0	\$0	\$0	\$0
<b>Proposed Tax Levy \$</b>		<b>\$55,545,849</b>	<b>\$56,729,971</b>	<b>\$57,902,847</b>	<b>\$58,862,641</b>	<b>\$59,950,971</b>	<b>\$60,814,262</b>
<b>OR Proposed Tax Levy %</b>		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>CURRENT FYE PROPOSED LEVY, \$ entry</b>		\$55,545,849	\$56,729,971	\$57,902,847	\$58,862,641	\$59,950,971	\$60,814,262
<b>CURRENT FYE PROPOSED LEVY, % entry</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>CURRENT FYE PROPOSED LEVY, NET OF RESERVE %</b>		3.83%	2.13%	2.07%	1.66%	1.85%	1.44%
<b>TAX LEVY LIMIT %</b>		3.83%	2.85%	2.07%	1.66%	1.85%	1.44%
<b>DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY</b>		\$0	\$399,959	\$0	\$0	\$0	\$0

# Next Steps

