

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Outlook 2022-23 to 2023-24



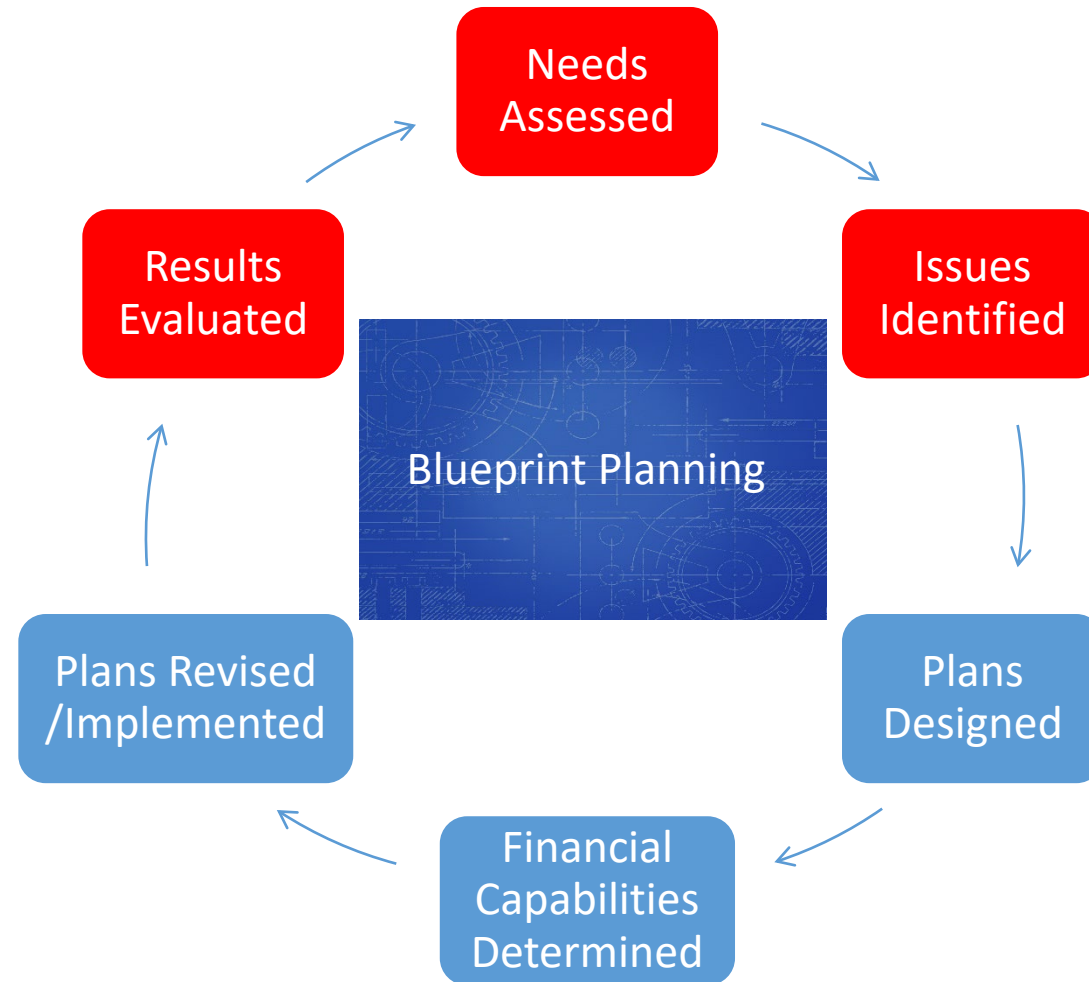
FRENCH ROAD ELEMENTARY SCHOOL



Presented to the
Board of Education
November 8, 2022



Budget Development Process

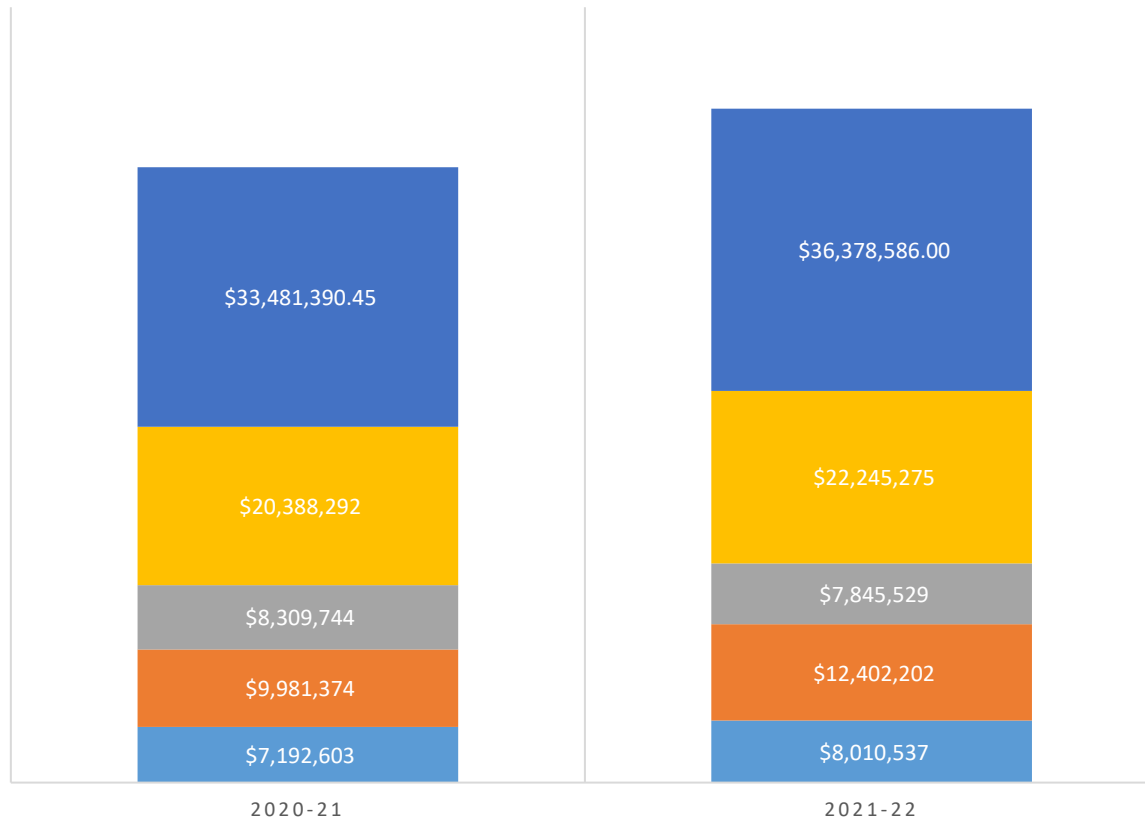




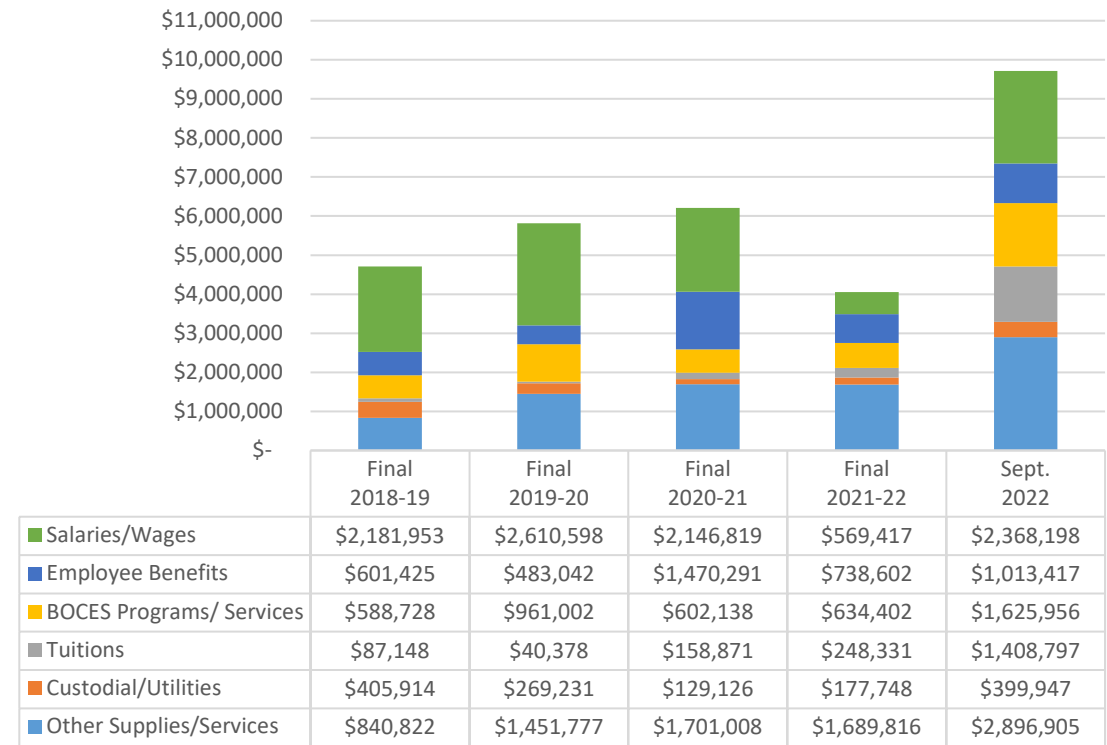
2021-22 Financial Recap and Look Ahead

EXPENDITURES BY OBJECT

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

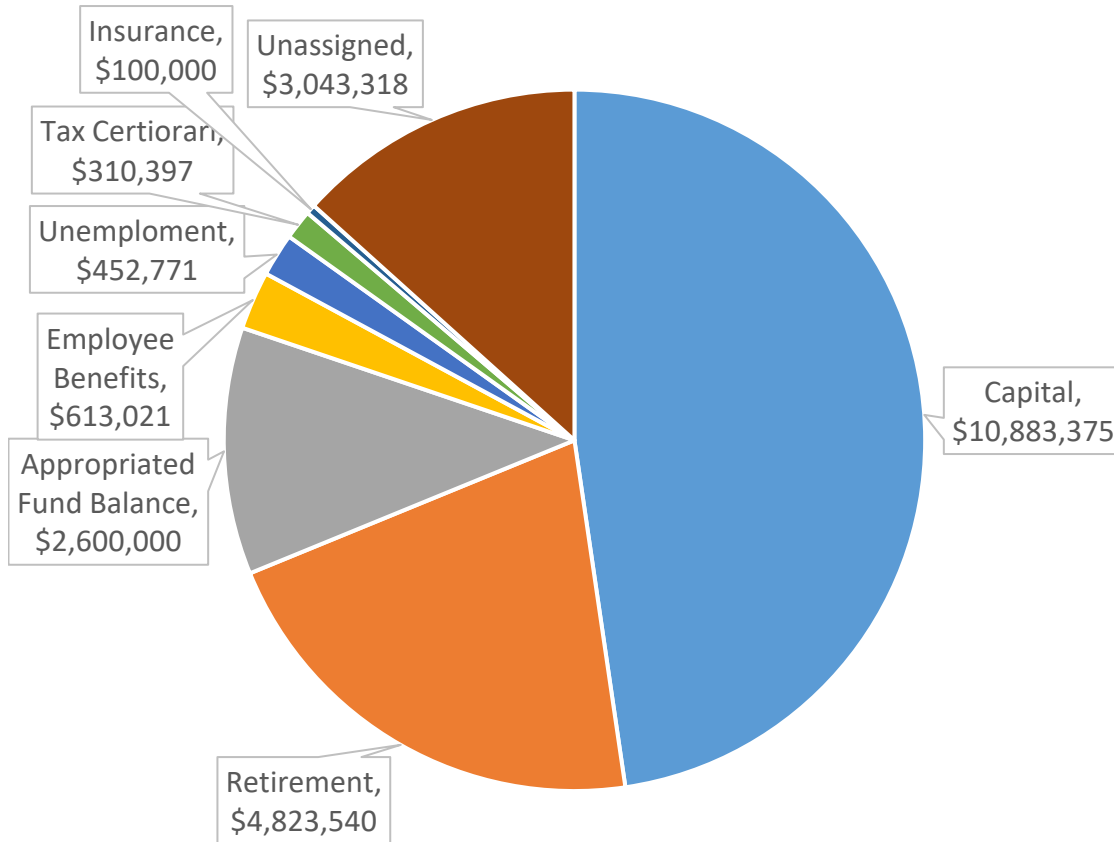


Unencumbered Balance by Object

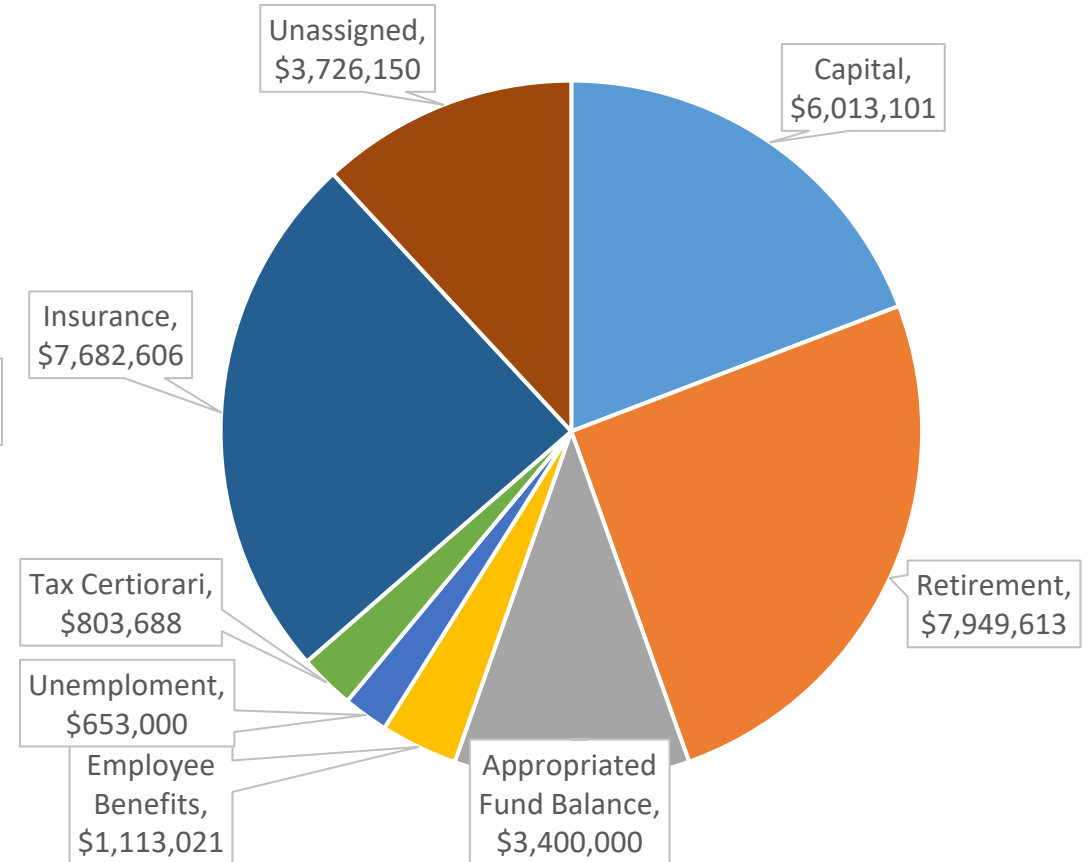


Assessment of Financial Condition

June 30, 2017



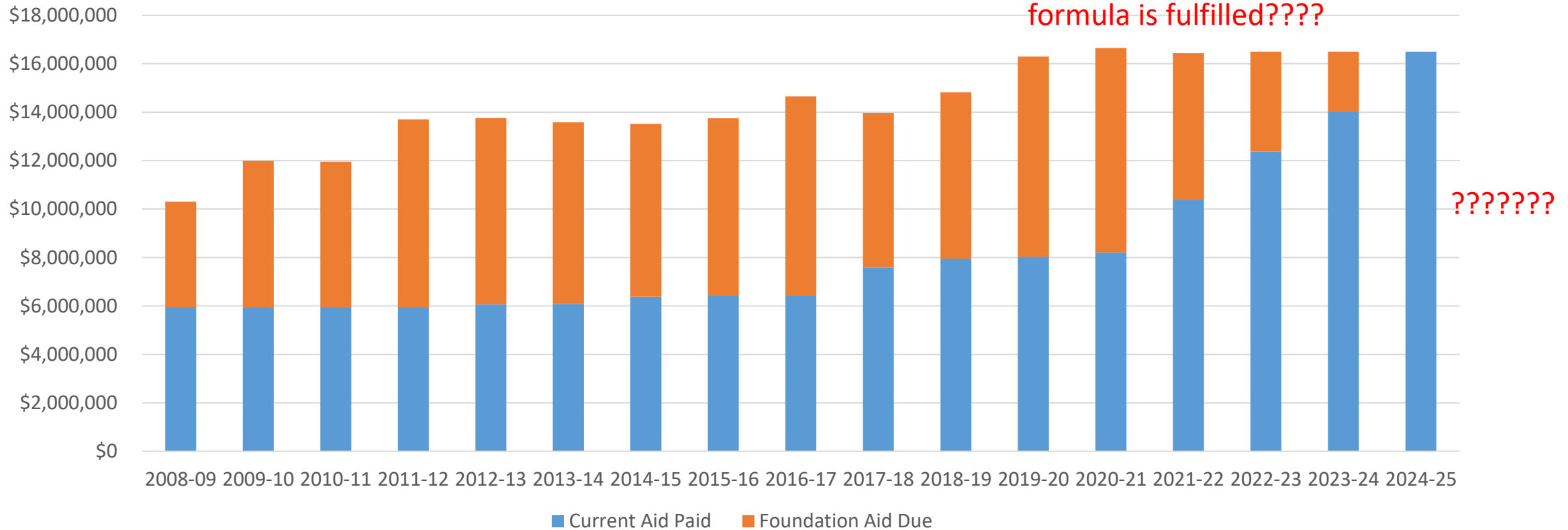
June 30, 2022



History and Promise of Foundation Aid

Trends in Foundation Aid

How will the State allocate increases to State Aid once the Foundation Aid formula is fulfilled???





Availability and Use of Federal Funds

GEER Funds \$335,462 Exp. 9/30/2023	CRRSA \$2,898,109 Exp. 9/30/2023	ARP \$2,4919 Exp. 9/30/2024
<ul style="list-style-type: none">• COVID Response<ul style="list-style-type: none">• Tents• Air purifiers• PPE Equipment• Technology infrastructure and software to support 1:1 environment	<ul style="list-style-type: none">• Tech Integration• Professional Development in SEL, Crisis Training, Restorative Practices• Mental health staff• K-5 Math Intervention• 6-12 Math Intervention• 6-12 ELA/Literacy Intervention• Summer and break week clinics	<ul style="list-style-type: none">• Tech Integration• Mental health staff• Reading teachers• Special education support• K-5 Math Intervention• 6-8 Interventions• Safety/security support• Summer and break week clinics• Student and family engagement



2022-23 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 – 2022 and 2023 health insurance rates approved within budget assumptions; however, participation greater than expected
- Utility Costs – Significant increase in utility and delivery charges; increased consumption over summer with A/C at CRPS and BHS gym;
- BOCES/Special Education Tuitions – Number and availability of special education placements;
- Specialized transportation demands



2022-23 Considerations Enrollment Projections

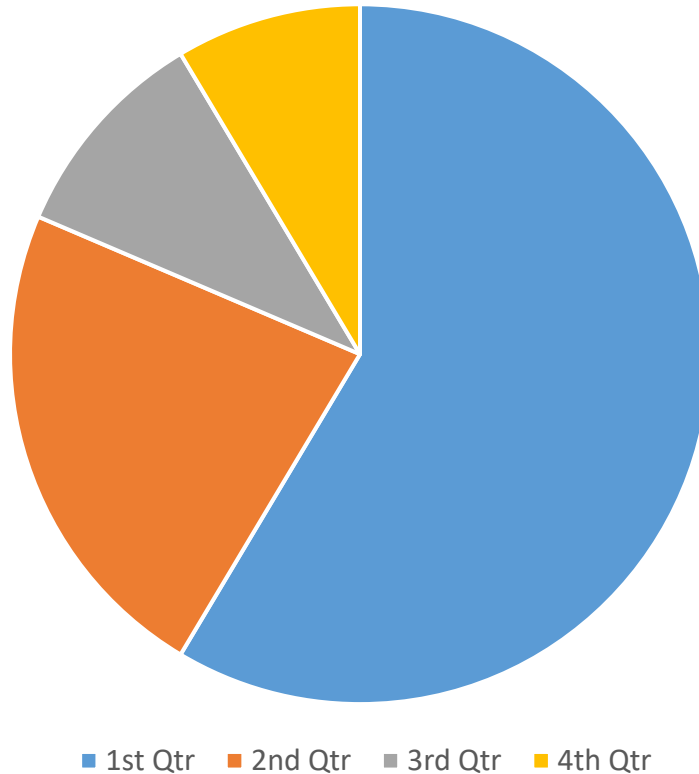
Enrollment Forecast

	22-23	23-24	24-25	25-26	26-27	27-28
Council Rock						
K	240	237	199	204	204	203
1	232	304	274	219	224	224
2	216	248	312	281	225	230
Subtotal	688	789	786	704	653	657
FRES						
3	242	226	260	327	295	236
4	231	250	233	268	337	304
5	236	231	249	234	269	338
Subtotal	709	707	742	829	901	877
TCMS						
6	245	239	235	252	237	273
7	273	248	243	238	256	241
8	266	277	250	244	240	257
Subtotal	784	765	727	734	732	771
BHS						
9	313	270	281	253	248	243
10	292	319	275	287	258	253
11	308	288	315	272	281	253
12	333	313	292	320	276	285
Subtotal	1246	1190	1164	1132	1063	1034
Total	3427	3452	3419	3400	3349	3339

PRELIMINARY CLASS SIZE CALCULATIONS	11/2/2022			2023-24			2023-24 Analysis	
	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Teaching (PreK - 5)								
Kindergarten (Full-Day)	12.00	202	16.8	13.00	237	18.2	16.90	19.71
Grade 1	12.00	207	17.3	13.00	304	23.4	21.74	25.36
Grade 2	11.00	216	19.6	11.00	248	22.6	20.70	24.84
Grade 3	10.00	220	22.0	11.00	226	20.6	18.86	22.63
Grade 4	11.00	230	20.9	11.00	250	22.7	20.80	24.96
Grade 5	11.00	246	22.4	11.00	231	21.0	19.29	23.14
Total General Ed. Teachers	67.00	1,321		70.00	1,497			

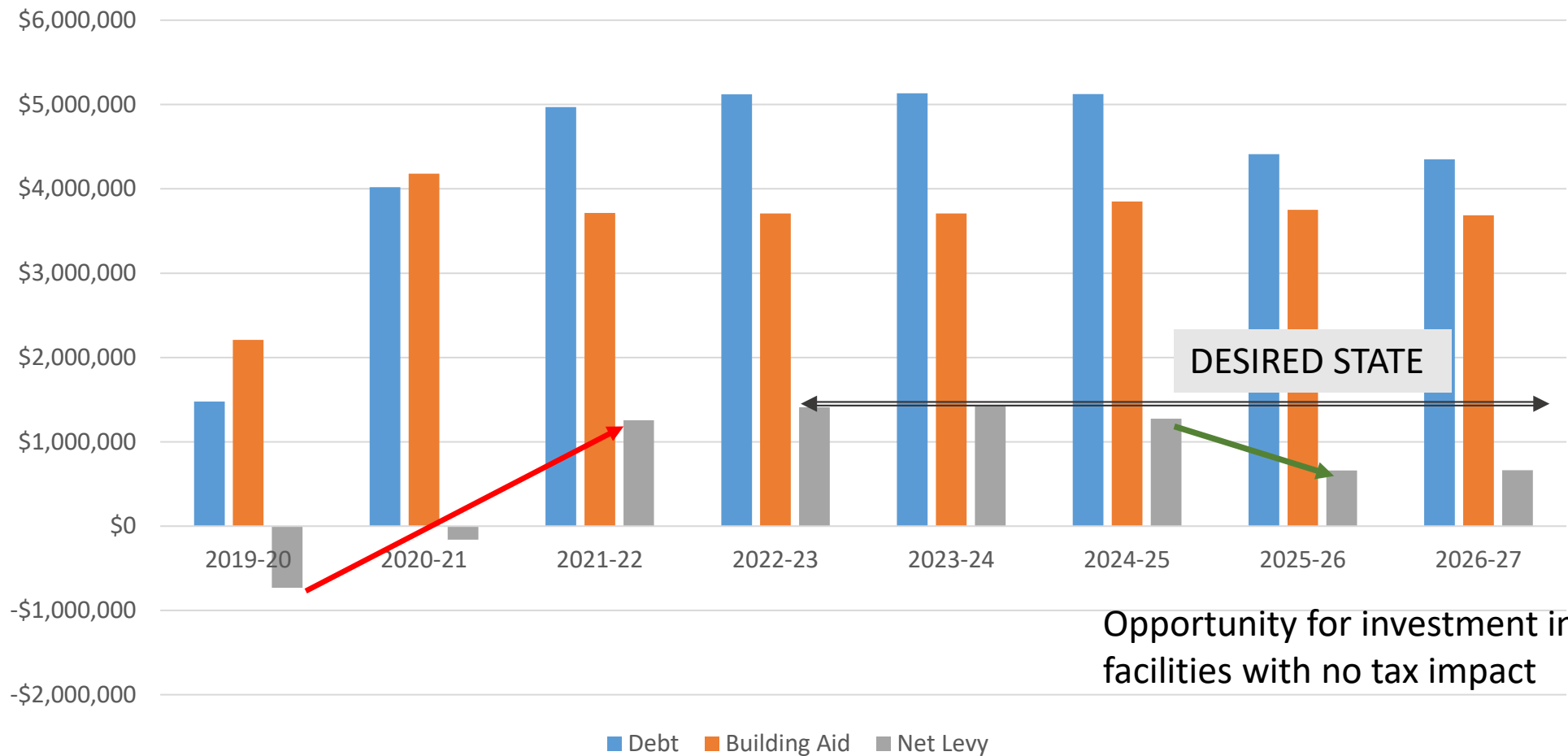
2023-24 Considerations Trends and Assumptions

2021-22 Spending



- 1) Salaries and Wages – Generally assume 4% plus impact on collective bargaining for hourly wages given continued increase in minimum wage and market competition
- 2) Assess impact of inflation on goods and services – particular concern about energy prices, B&G supplies, paper.
- 3) Health insurance - Medical trend est. 8.5%
- 4) TRS Rate – 10.29% expected to stay within 9.5% to 10% range
- 5) BOCES Services – 3-4% special education, 4-5% 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 2022-23 allocation and require justification for inflationary adjustments.

Capital Project Planning



Opportunity for investment in facilities with no tax impact

Projected Tax Cap Calculations

NY - 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	\$57,931,204	\$58,810,212	\$59,973,896
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	1.0000	1.0018	1.0018	1.0018
	2021	2022	2023	2024	2025	2026
PILOTs Receivable from Prior FYE	\$225,560	\$240,893	\$164,344	\$157,631	\$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	\$1,799,538	\$1,458,618	\$1,382,298
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	\$1,799,538	\$1,458,618	\$1,382,298
Allowable Growth Factor	1.0181	1.0123	1.0200	1.0200	1.0200	1.0200
PILOTs Receivable for Current FYE	\$240,893	\$164,344	\$157,631	\$169,851	\$188,251	\$0
Available Carryover from Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LEVY LIMIT BEFORE ADJUSTMENTS/EXCLUSIONS	\$54,542,954	\$55,400,180	\$56,131,666	\$57,351,594	\$58,591,598	\$60,065,558
	2021	2022	2023	2024	2025	2026
Exclusions						
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	\$1,799,538	\$1,458,618	\$1,382,298	\$890,049
ERS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXCLUSIONS	\$1,002,895	\$1,708,730	\$1,799,538	\$1,458,618	\$1,382,298	\$890,049
TAX LEVY LIMIT, ADJUSTED FOR TRANSFERS, PLUS EXCLUSIONS	\$55,545,849	\$57,108,910	\$57,931,204	\$58,810,212	\$59,973,896	\$60,955,607
	2021	2022	2023	2024	2025	2026
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Proposed Tax Levy \$	\$55,545,849	\$56,729,971	\$57,931,204	\$58,810,212	\$59,973,896	\$60,955,607
OR Proposed Tax Levy %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CURRENT FYE PROPOSED LEVY, \$ entry	\$55,545,849	\$56,729,971	\$57,931,204	\$58,810,212	\$59,973,896	\$60,955,607
CURRENT FYE PROPOSED LEVY, % entry	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	3.83%	2.13%	2.12%	1.52%	1.98%	1.64%
TAX LEVY LIMIT %	3.83%	2.81%	2.12%	1.52%	1.98%	1.64%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$378,939	\$0	\$0	\$0	\$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	\$2,047,119	\$1,184,122	\$1,201,233	\$879,008	\$1,163,684	\$981,711

Next Steps

