

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Review

2023-24



FRENCH ROAD ELEMENTARY SCHOOL



Presented to the
Board of Education
February 28, 2023



Topics for Discussion



Impact of Executive Budget and local revenue projections



Final Tax Cap computation



Update on spending projections

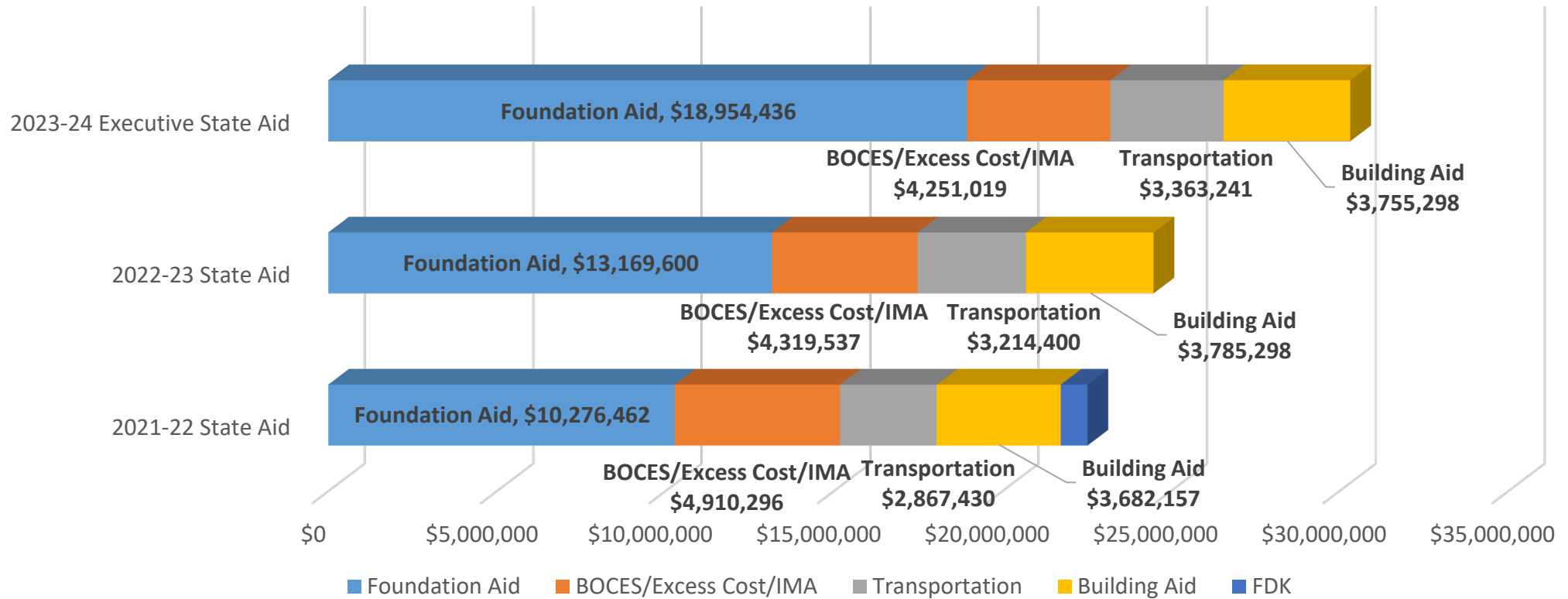
Staffing
Benefits
BOCES
Supplies and Services
Debt and Transfers



Community Feedback

State Aid -Executive Budget

Estimated State Aid – Budget Comparison





Estimated Revenues and Preliminary Strategies for Stability

SOURCE	2022-23 Budget	2023-24 Prelim	\$ Diff	% Diff	Proportion to Spending
SALES TAX	\$3,758,373	\$4,067,169	\$308,795	8.2%	0.3%
INVESTMENT INCOME	\$12,540	\$22,040	\$9,500	75.8%	
RENTAL OF REAL PROPERTY	\$68,500	\$68,500	\$0	0.0%	
CHARGES FOR SERVICES TO NON-PUBLIC	\$1,918,951	\$2,034,710	\$115,759	6.0%	
REFUNDS/RECOVERIES	\$642,173	\$721,564	\$79,392	12.4%	
STATE & FEDERAL AID	\$24,914,387	\$31,319,636	\$6,405,249	25.7%	6.9%
SUB TOTAL LOCAL SOURCES	\$31,314,924	\$38,233,619	\$6,918,695	22.1%	7.4%
USE OF RESERVES	\$350,000	\$0	-\$350,000		
APPROPRIATED FUND BALANCE	\$3,400,000	\$2,750,000	-\$650,000		
SUB TOTAL FINANCING SOURCES	\$3,750,000	\$2,750,000	-\$1,000,000	\$0	-1.1%
PROPERTY LEVY	\$57,931,204	\$58,942,337	\$1,011,133	1.7%	
PAYMENT IN LIEU OF TAXES	\$157,631	\$165,741	\$8,110		
SUB TOTAL PROPERTY TAXES	\$58,088,835	\$59,108,078	\$1,019,243	1.8%	1.1%
TOTAL	\$93,153,759	\$100,091,697	\$6,937,938	7.4%	7.4%



Property Tax Cap Calculation

Tax Levy Limit, Before Adjustments and Exclusions

Real Property Tax Levy FYE 2023	\$57,931,204
Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
Tax Base Growth Factor	1.0014
PILOTs Receivable FYE 2023	\$157,631
Tort Exclusion Amount Claimed in FYE 2023	\$0
Capital Tax Levy Exclusion FYE2023	\$1,799,538
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2024	\$165,741
Available Carryover from FYE 2023	---
Tax Levy Limit Before Adjustments/Exclusions	\$57,332,068
Exclusions	
Tort Exclusion	\$0
Capital Tax Levy Exclusion FYE2024	\$1,610,269
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Total Exclusions	\$1,610,269
Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$58,942,337
Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
FYE 2024 Proposed Levy, Net of Reserve	\$58,942,337
Difference Between Tax Levy Limit and Proposed Levy	\$0
Do you plan to override the Tax Cap for FYE 2024 ?	No

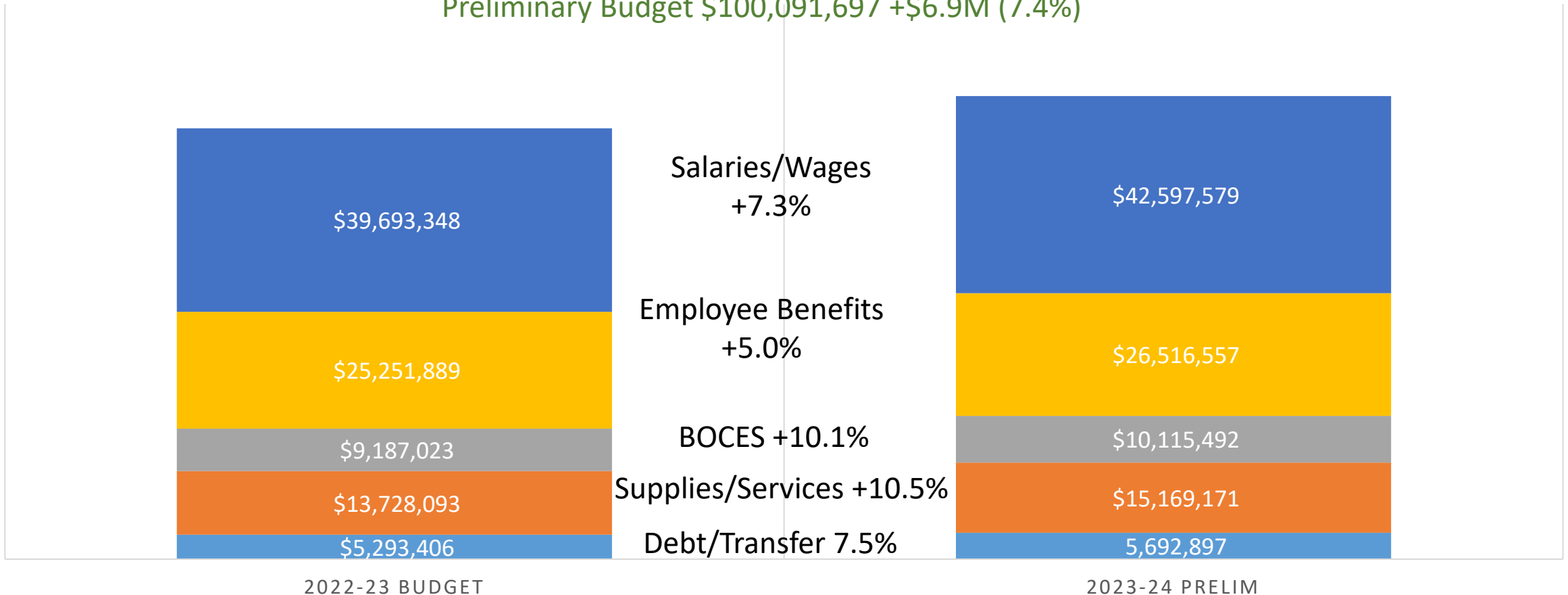
Represents 1.75% growth from tax levy base and allows for 1.1% increase in spending.

2023-24 Preliminary Budget

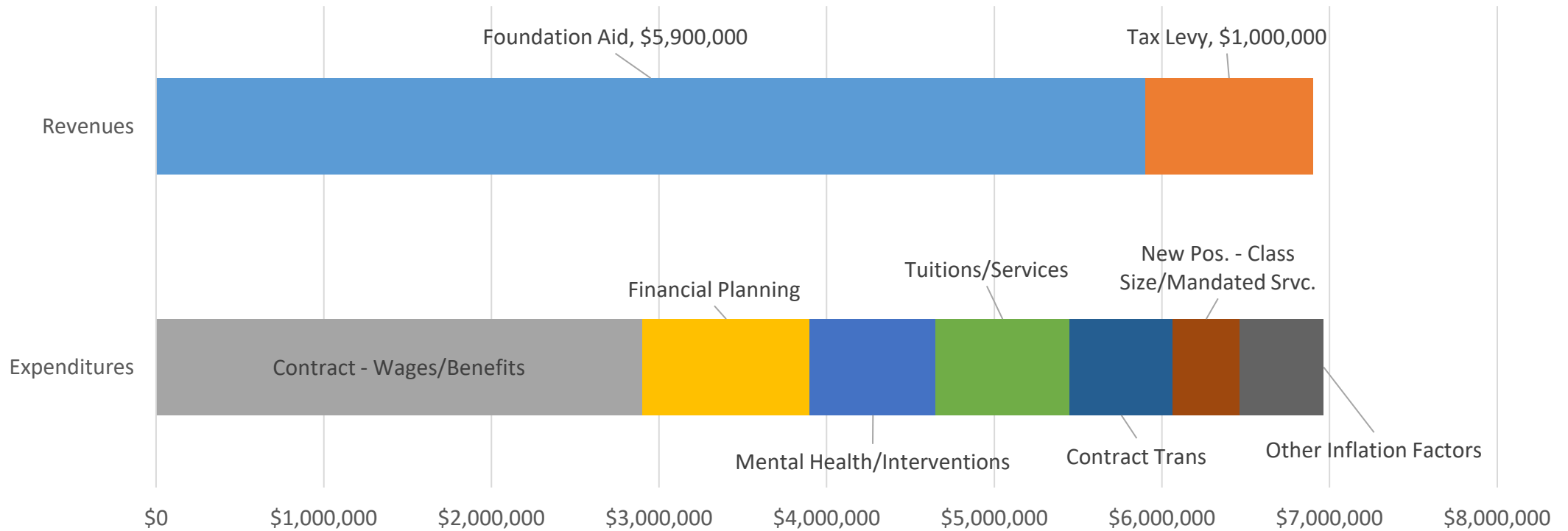
EXPENDITURES BY OBJECT

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

Preliminary Budget \$100,091,697 +\$6.9M (7.4%)



Allocation of Unrestricted Spending





Budget Factors – Salaries and Wages

- Budget Factors Impacting Spending
 - Contractual increases and increase in minimum hourly wage
 - New positions related to continuity of program and mandates:
 - K-5 class size – 3.0 teachers
 - Electives – 1.0 teacher
 - Deaf and Visually Impaired – 2 teachers
 - Positions Transferring from Expiring Federal Dollars
 - Brighton Support Center
 - Literacy Intervention
 - Math Intervention
 - Reading
 - School Counselors
 - School Psychologist

PRELIMINARY CLASS SIZE CALCULATIONS							2023-24	
	11/2/2022			2023-24			Analysis	
Teaching (PreK - 5)	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten (Full-Day)	12.00	240	20.0	13.00	237	18.2	16.90	19.71
Grade 1	12.00	232	19.3	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	242	24.2	11.00	226	20.6	18.86	22.63
Grade 4	11.00	231	21.0	11.00	250	22.7	20.80	24.96
Grade 5	11.00	236	21.5	11.00	231	21.0	19.29	23.14
<i>Total General Ed. Teachers</i>	67.00	1,397		70.00	1,497			



Budget Factors - BOCES

BOCES	2022-23 Budget	2023-24 Prelim	Change	% Change
Admin Fees	611,744	\$ 643,856	32,112	5.2%
Business/Technology Services	1,465,144	1,602,381	137,237	9.4%
General Ed/Professional Dev.	669,146	682,094	12,948	1.9%
Special Education	4,633,818	5,241,576	607,758	13.1%
Occ Education	497,352	532,369	35,017	7.0%
Instructional Technology	676,705	791,580	114,875	17.0%
Transportation	633,114	621,636	(11,478)	-1.8%
	\$ 9,187,023	\$ 10,115,492	\$ 928,469	10.1%

- Business/Technology
 - Funding 1:1 repair/replacement plan
 - Upgrades to technology applications and infrastructure due to cyber-security risks (e.g. filtering, Microsoft Office, SMS and FMS upgrades)
- Special Education
 - Increase in the number of students requiring centralized programming at BOCES.
 - Increase in Itinerant services provide to our private schools



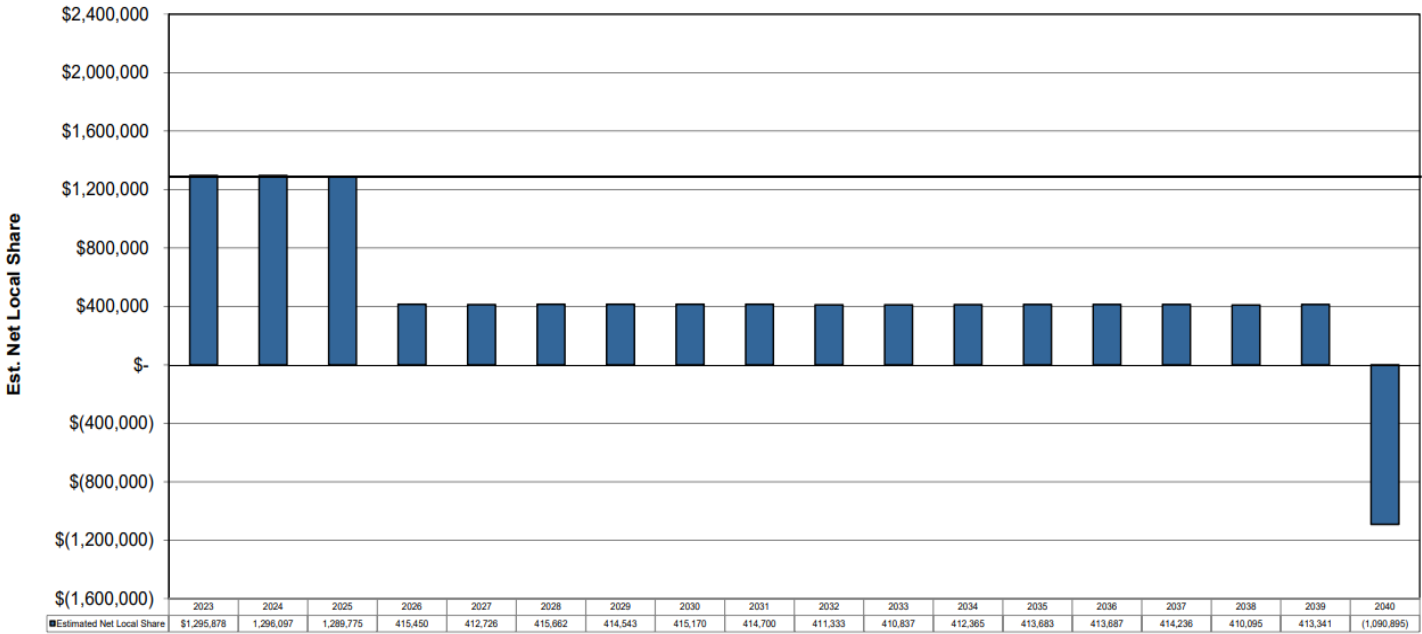
Budget Factors – Services and Supplies

	2022-23 Budget	2023-24 Prelim	\$ Change
Legal Fees	\$ 175,000	\$ 250,000	\$ 75,000
Business/Technology	153,985	157,006	3,021
Utilities/Custodial	1,434,777	1,739,593	304,816
Maintenance Projects	547,880	538,050	(9,830)
Printing/Mailing	288,525	309,900	21,375
Insurances	264,956	265,327	371
Assessments/Dues/Claims	76,631	89,566	12,935
School Supplies and Materials	816,589	678,933	(137,656)
Charter School Tuitions	333,529	347,521	13,992
Spec Ed. Contracts/Tuitions	2,602,500	2,766,523	164,023
Contract Transportation	4,954,043	5,499,026	544,983
Fuel Costs	159,427	244,912	85,485
Instructional Tech/Learning Spaces		156,000	156,000
All Other Supplies/Services	1,920,251	2,126,815	206,564
	13,728,093	15,169,171	1,441,078



Proposed Capital Project

Brighton Central School District
 Estimated Net Local Share of Existing and Future Building Debt Service



Fiscal Year Ending June 30

Recommendation:

Development 2-Phased Approach:

PHASE 1 - May, 2023 - \$18,305,000

FRES – Redesign front vestibule, improvements to exterior, lighting and HVAC improvement.

TCMS – Exterior doors, security badge access, classroom renovations, elevator replacement, hallway lighting and floor replacement

BHS – Tech suite, music suite renovations.

