

# BRIGHTON CENTRAL SCHOOL DISTRICT

## Budget Outlook 2023-24 to 2024-25



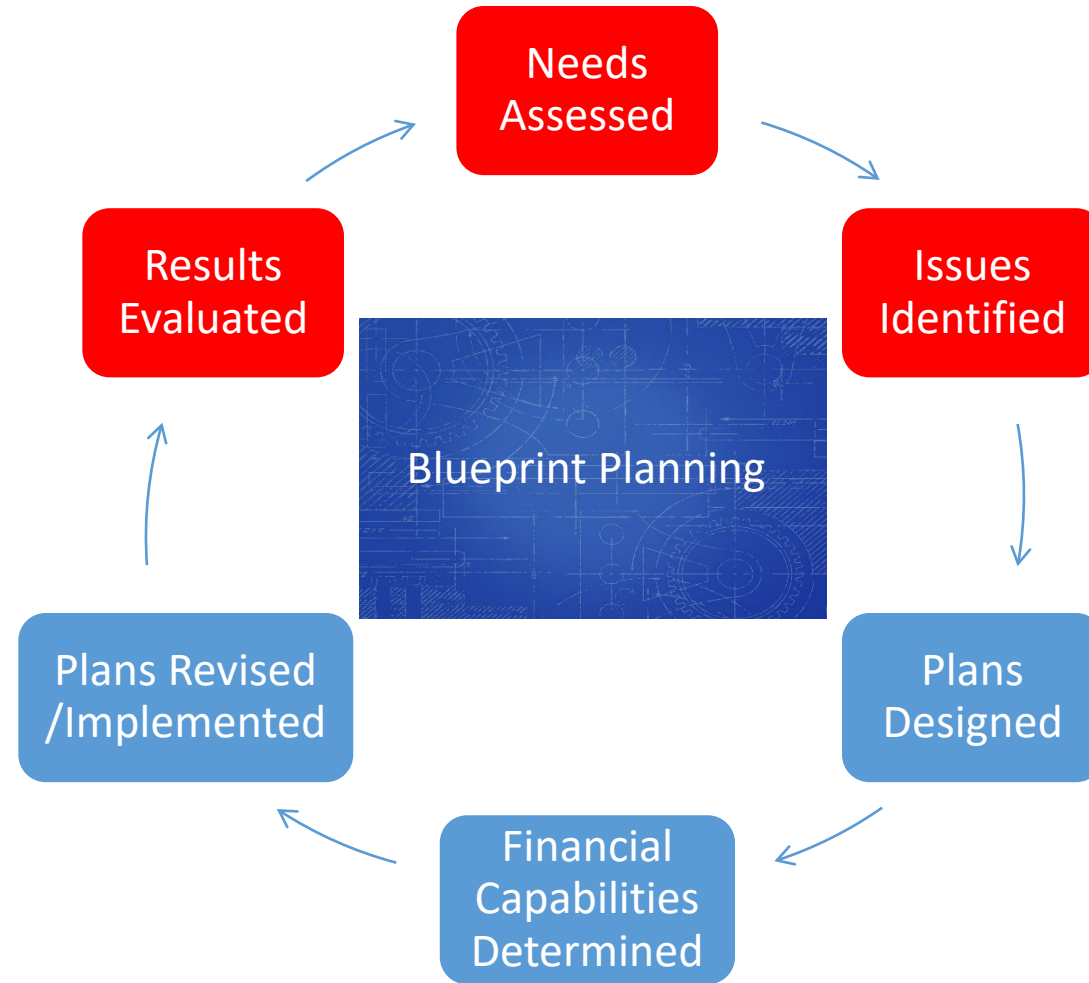
FRENCH ROAD ELEMENTARY SCHOOL



Presented to the  
Board of Education  
November 7, 2023



# Budget Development Process



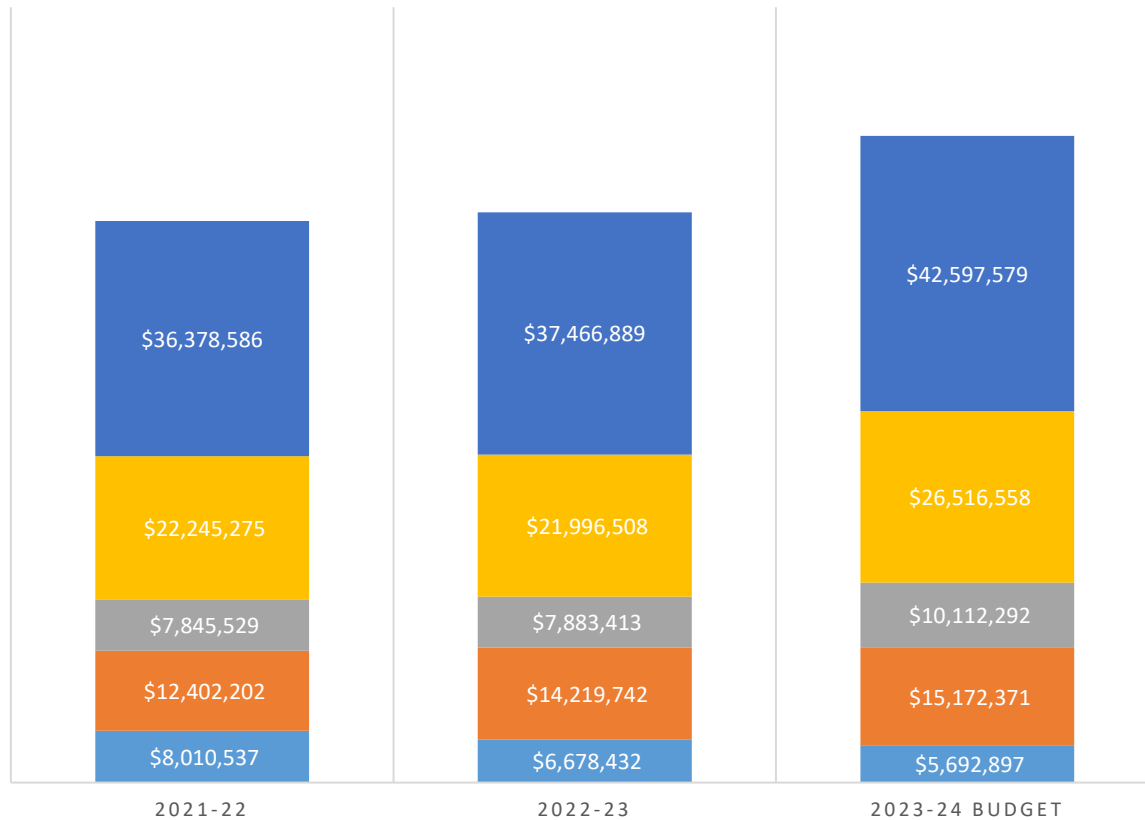


# Expenditure Summary

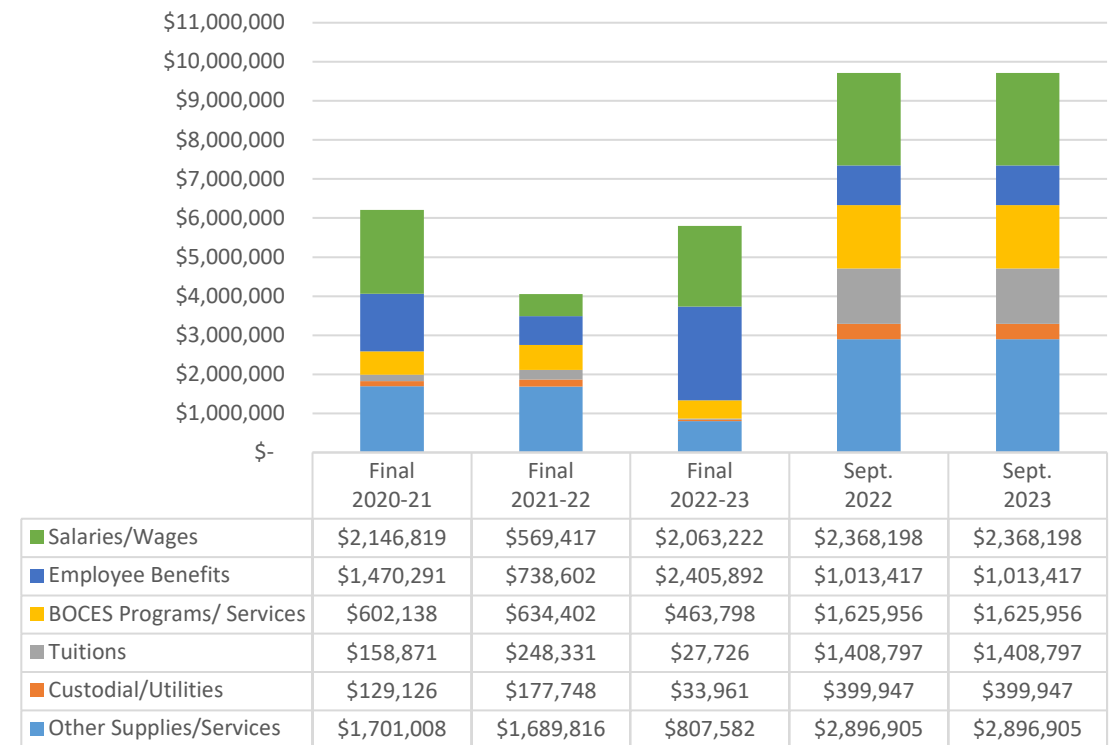
## Initial Budget-to-Actual Review

EXPENDITURES BY OBJECT

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

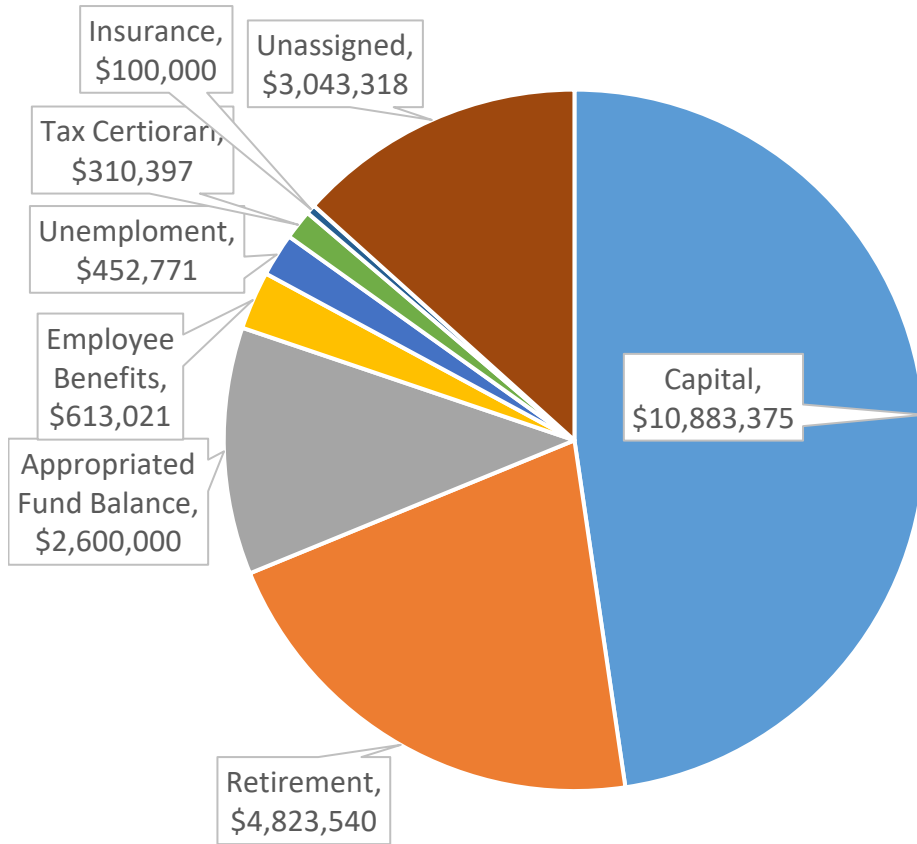


Unencumbered Balance by Object

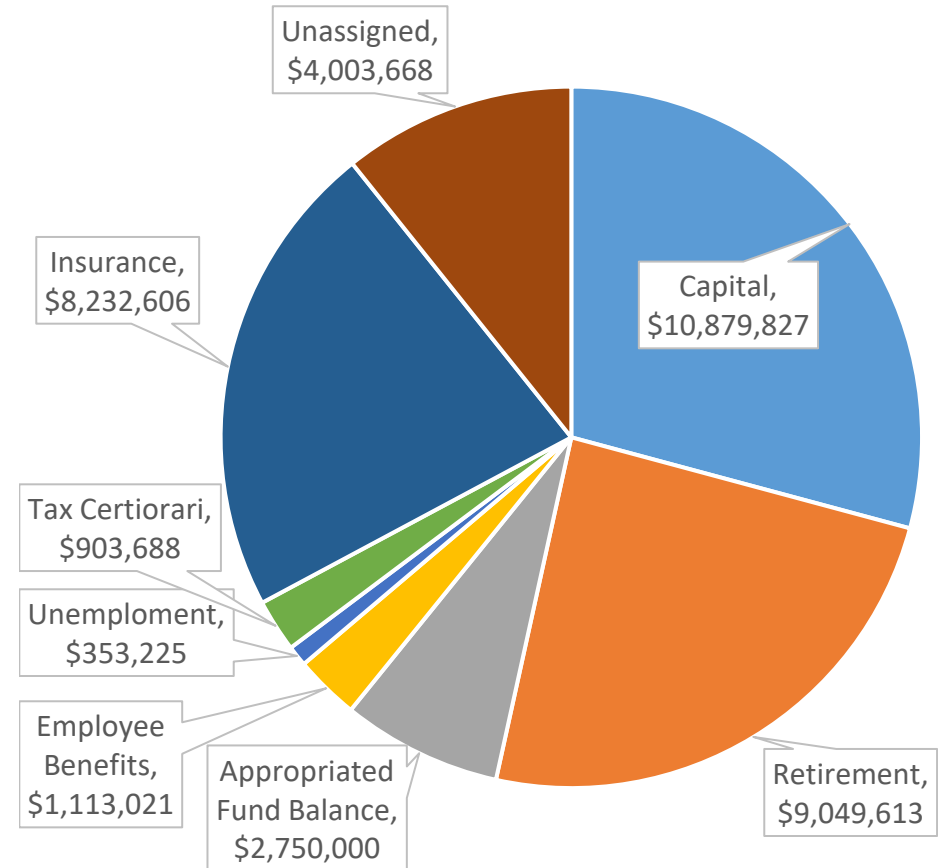


# Assessment of Financial Condition

**June 30, 2017**



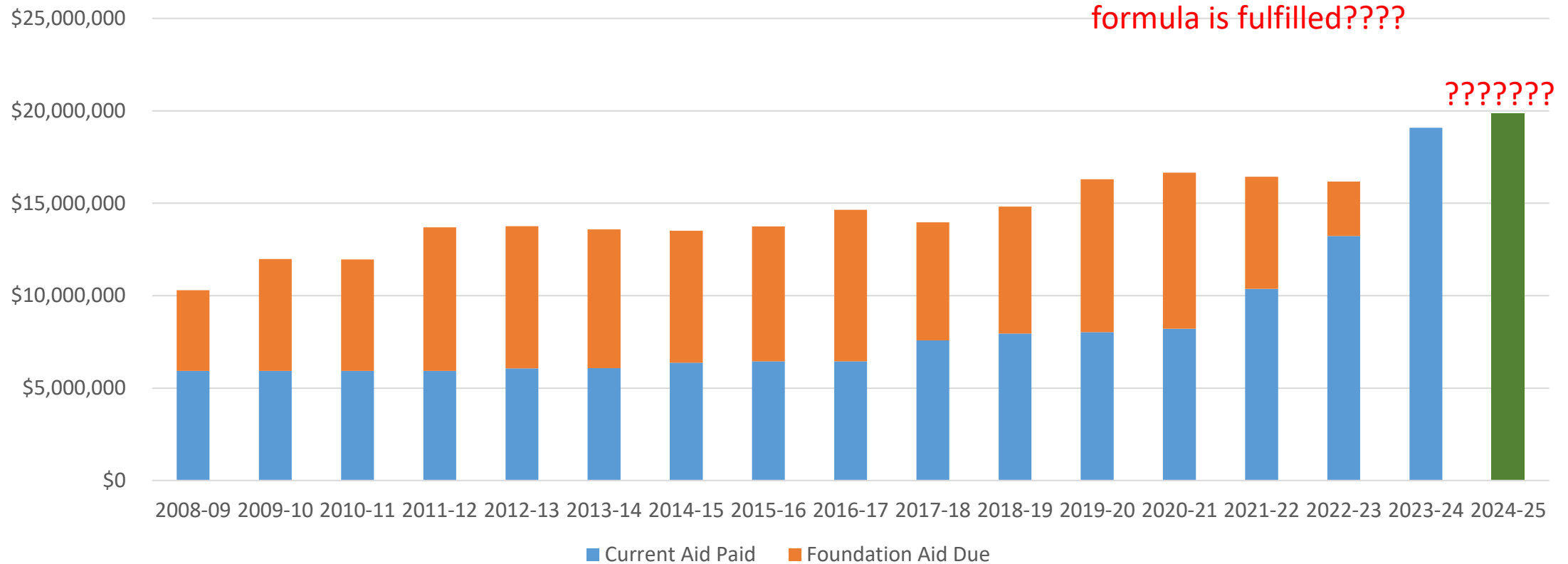
**June 30, 2023**



# 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
<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>

CRRSA \$2,898,109 Exp. 9/30/2023
<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>

ARP \$2,491,900 Exp. 9/30/2024
<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> <li>• Student and family engagement</li> </ul>

## ARP Proposed Amendment

- Continue supporting access to mental health services
- Continue investment in professional development related to SEL, restorative practices and culturally responsive curriculum
- *Proposed Amendment – transfer from professional salaries to contract services not to exceed \$80,000*

# 2023-24 Budget-to-Actual Factors

- Salaries – Response to student needs; depth and capacity to respond to staff shortages.
  - Fully utilizing federal funds for approved positions – creates one more year of fund balance in salaries.
  - 200 hours per week more in mandated paraprofessional supports compared to December 2022
- Substitute costs – monitoring absenteeism and impact on staffing
- Benefits – 2023 health insurance rates approved within budget assumptions; monitoring participation and plan selection compared to trends; impact of open enrollment on retiree health insurance cost.
- Utility Costs – Monitoring volatility in utility and delivery charges and consumption
- BOCES/Special Education Tuitions – Number and availability of special education placements;
- Specialized transportation demands
- Maintenance repairs and unforeseen conditions that require immediate attention.

# 2024-25 Considerations Enrollment Projections

## Enrollment Forecast

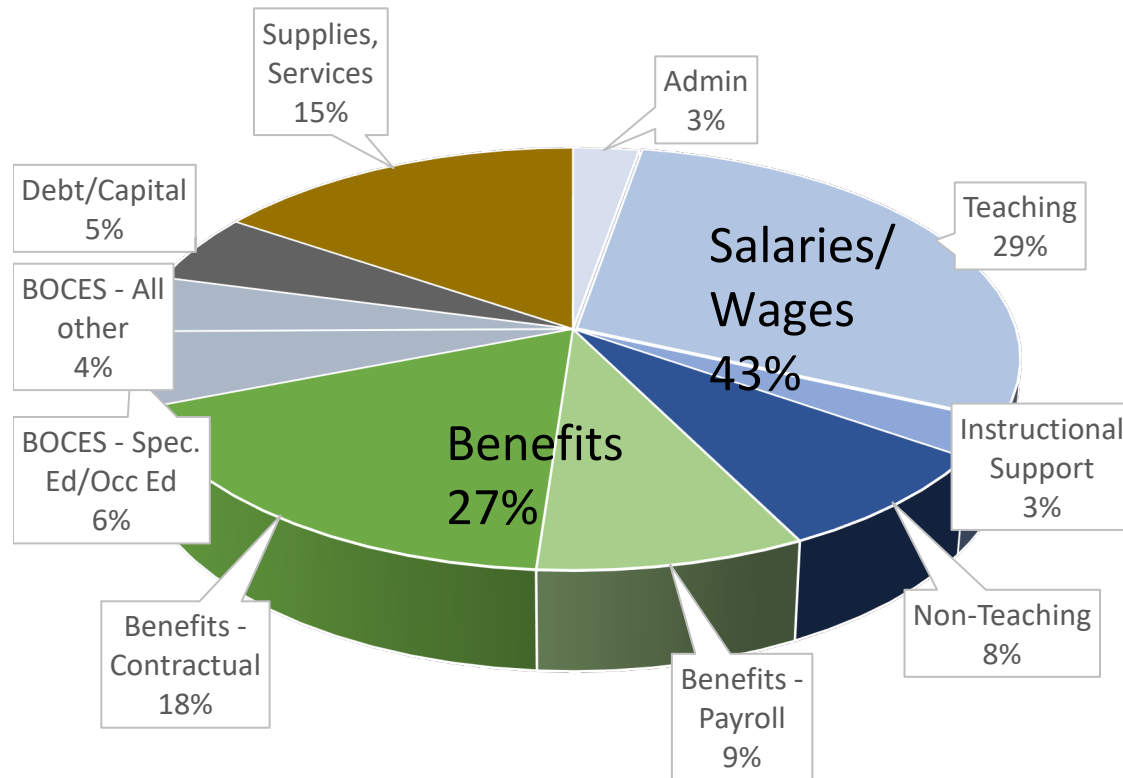
	23-24	24-25	25-26	26-27	27-28	28-29
Council Rock						
K	235	225	215	227	227	226
1	257	293	281	263	277	277
2	239	261	298	286	267	281
Subtotal	731	780	794	775	771	784
FRES						
3	224	254	277	314	301	282
4	251	232	263	285	323	310
5	237	256	237	264	286	324
Subtotal	712	742	778	863	910	915
TCMS						
6	245	240	259	239	267	289
7	262	253	248	266	244	272
8	287	270	261	254	269	247
Subtotal	794	763	768	758	780	807
BHS						
9	271	292	275	264	257	273
10	313	274	295	278	267	259
11	287	309	270	291	274	263
12	317	292	314	275	296	279
Subtotal	1188	1167	1155	1108	1094	1074
Total	3425	3451	3494	3505	3555	3580

PRELIMINARY CLASS SIZE CALCULATIONS							2024-25	
Teaching (PreK - 5)	10/6/2023			2024-25			Analysis	
	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten (Full-Day)	13.00	235	18.1	12.00	225	18.8	17.34	20.49
Grade 1	13.00	257	19.8	13.00	293	22.5	20.92	24.40
Grade 2	11.00	239	21.7	12.00	261	21.8	20.10	23.76
Grade 3	11.00	224	20.4	11.00	254	23.1	21.14	25.37
Grade 4	11.00	251	22.8	11.00	232	21.1	19.37	23.25
Grade 5	11.00	237	21.5	11.00	256	23.2	21.30	25.57
<b>Total General Ed. Teachers</b>	70.00	1,443		70.00	1,521			



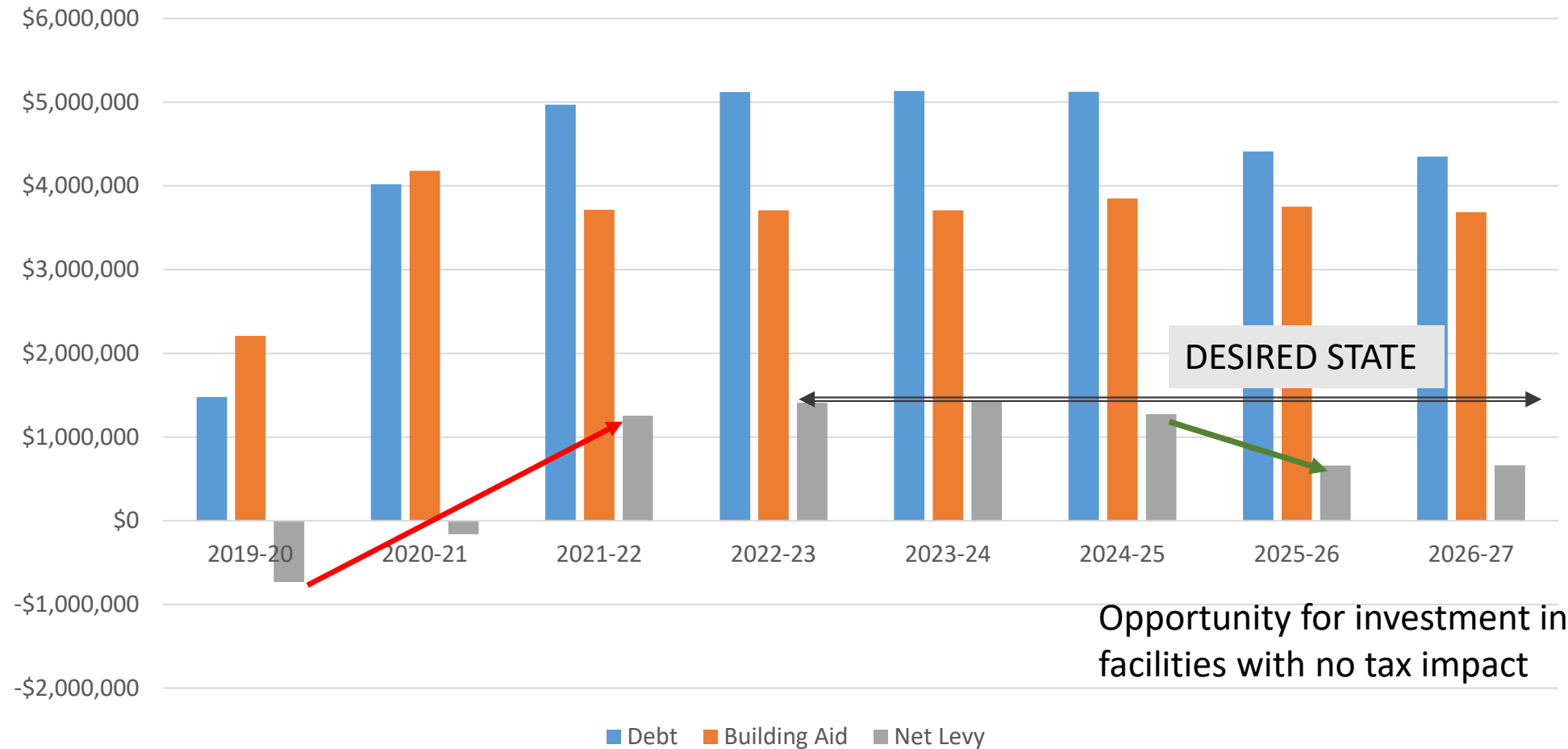
# 2024-25 Considerations Trends and Assumptions

## • 2023-24 Budget Allocations



- 1) Salaries and Wages – Generally assume 3.75% 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 – 9.76%
- 5) ERS Rate - Employers' average contribution rates will increase from **13.1% to 15.2%**
- 6) BOCES Services – 3-4% special education, 4-5% transportation, 3-4% all other
- 7) Special education – evaluate out-of-district placements based on increased demand and availability
- 8) Debt Service – Stable and predictable
- 9) Equipment – zero based budgeting; prioritize health and safety and continuity of program.
- 10) Department allocations – hold to 2023-24 allocation and require justification for inflationary adjustments.

# Capital Project Planning



# Preliminary Tax Cap Calculation

NYS Tax Cap Calculation					
	Factor	2023-24	2024-25	2025-26	2026-27
Real Property Tax Levy- Base Year		\$ 57,931,204	\$ 58,942,337	\$ 60,173,494	\$ 60,468,457
Tax Base Growth Factor	X	1.0014	1.00000	1.00000	1.00000
Pilots Receivable - Base Year	Add	\$ 157,631	\$ 165,741	\$ -	\$ -
Capital Levy Exclusion - Base Year	Less	\$ 1,799,538	\$ 1,610,269	\$ 1,525,729	\$ 647,737
		\$ 56,370,401	\$ 57,497,809	\$ 58,647,765	\$ 59,820,720
Allowable Levy Factor	X	1.02	1.02	1.02	1.02
Pilots Receivable - Next Year	Less	\$ 165,741	\$ -	\$ -	\$ -
<b>Tax Levy Limit Before Exclusions</b>		<b>\$ 57,332,068</b>	<b>\$ 58,647,765</b>	<b>\$ 59,820,720</b>	<b>\$ 61,017,135</b>
Capital Levy Exclusion - Next Year					
District Debt		\$ 1,384,797.00	\$ 1,289,775.00	\$ 415,450.00	\$ 412,726.00
BOCES Rent and Capital		\$ 225,472	\$ 228,854	\$ 232,287	\$ 235,771
	Add	\$ 1,610,269	\$ 1,518,629	\$ 647,737	\$ 648,497
Teachers Retirement Exclusion	Add	\$ -			
Employees Retirement Exclusion	Add	\$ -	\$ 7,100		
Total Exclusions		\$ 1,610,269	\$ 1,525,729	\$ 647,737	\$ 648,497
<b>Proposed Tax Cap Levy - Adjusted</b>		<b>\$ 58,942,337</b>	<b>\$ 60,173,494</b>	<b>\$ 60,468,457</b>	<b>\$ 61,665,632</b>
		<b>1.75%</b>	<b>2.09%</b>	<b>0.49%</b>	<b>1.98%</b>

Goal is to maintain stability between these two rows

## Next Steps

