

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Review 2024-25



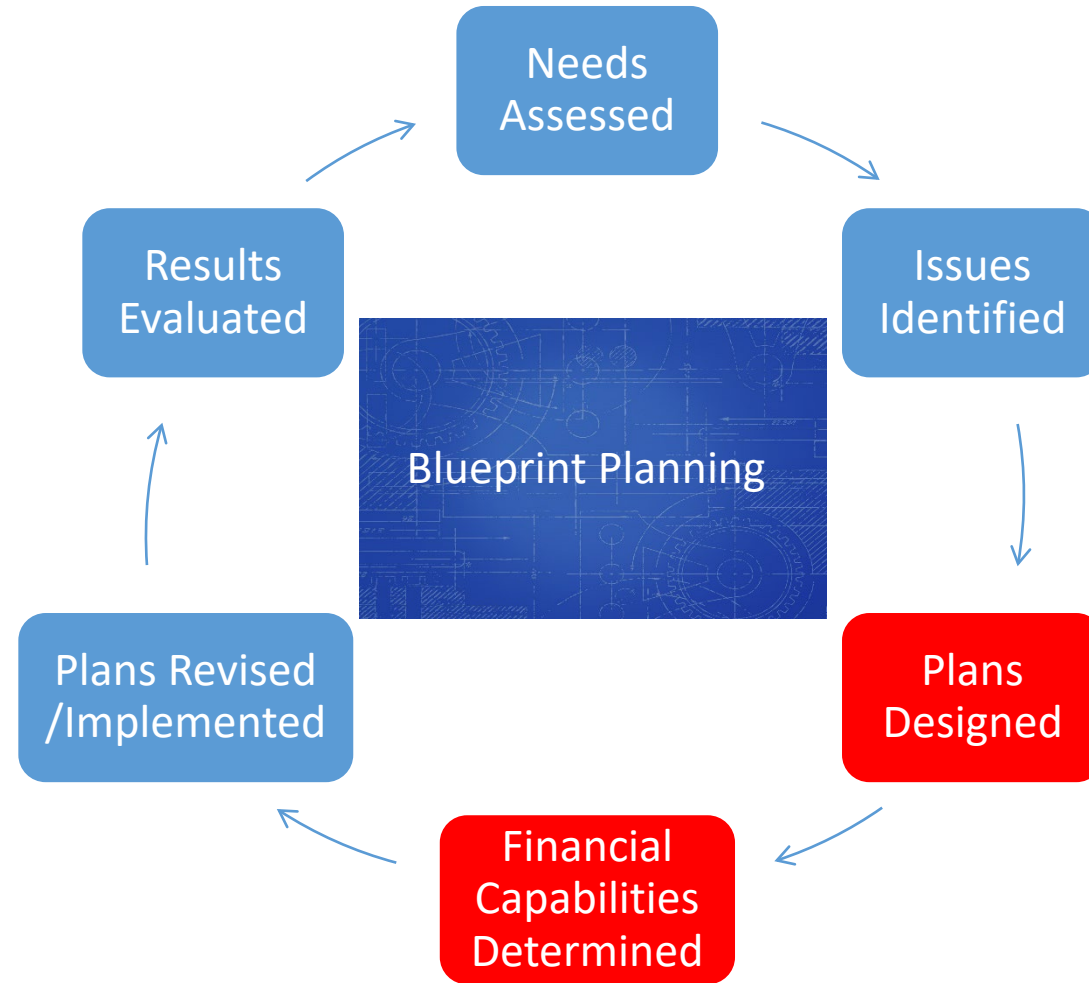
FRENCH ROAD ELEMENTARY SCHOOL



Presented to the
Board of Education
January 23, 2024



Budget Development Process



Key Budget Guidelines

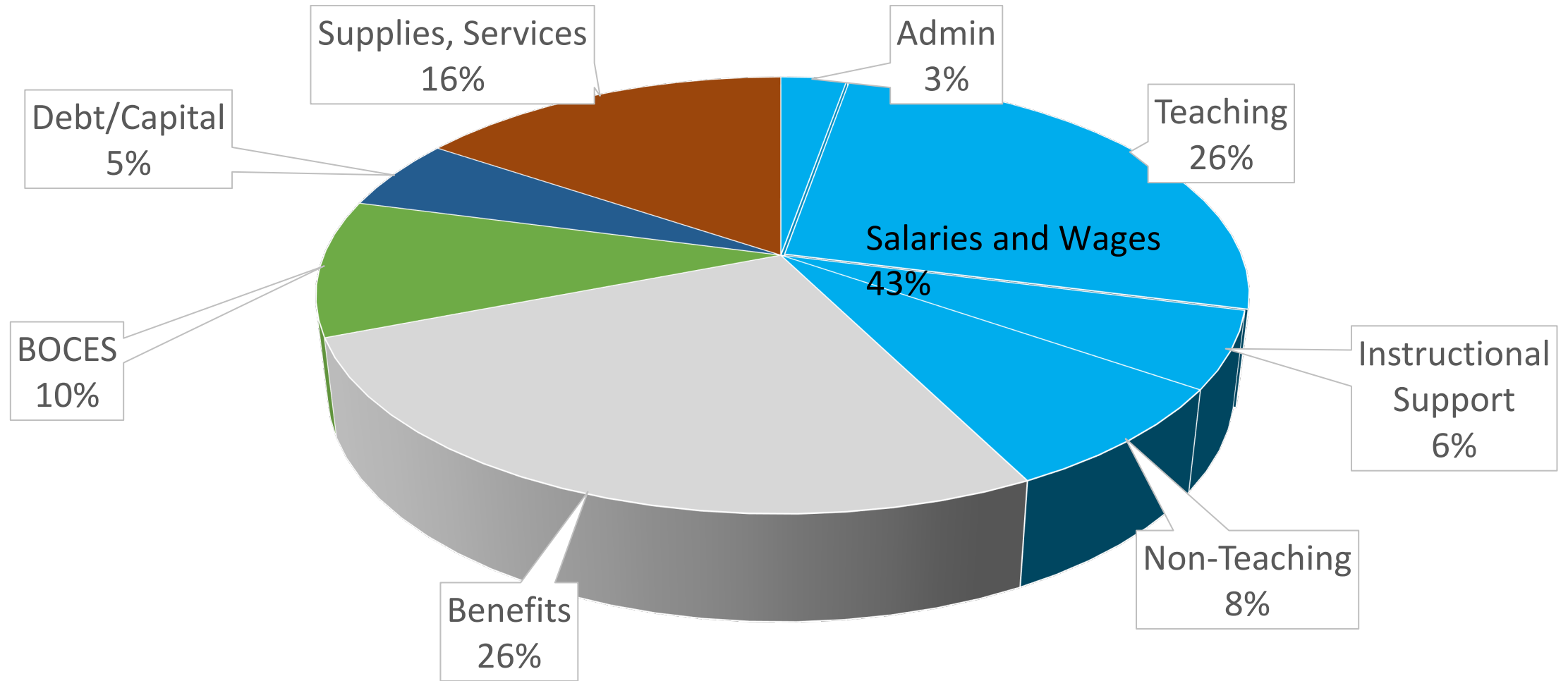
- Ensure recurring operating expenses are appropriately funded with sustaining revenue sources.
 - *Understand short and long-term changes to Foundation Aid formula*
 - *Prudently prepare for the continuity of high impact programs at the expiration of federal stimulus funds.*
- Provide appropriate resources and effort to support the execution and implementation of the actions plans developed as part of the Brighton Blueprint for the following strategic areas:
 - *Mental Health and Wellness*
 - *Academic Excellence*
 - *The Student and Family Experience*
 - *Staff Support and Collaborative Culture*
 - *Safety and Planning for the Future*
- Considering the economic climate and changing student needs, the Board of Education continues to recognize the importance of prioritizing resources and evaluating opportunities for optimization, efficiency, and potentially reduction or consolidation.
- Prudently plan for the long-term investment in District facilities.
- **Comply with the NYS property tax cap and understand its long-term impact on financial planning.**



2024-25 Budget Development Calendar

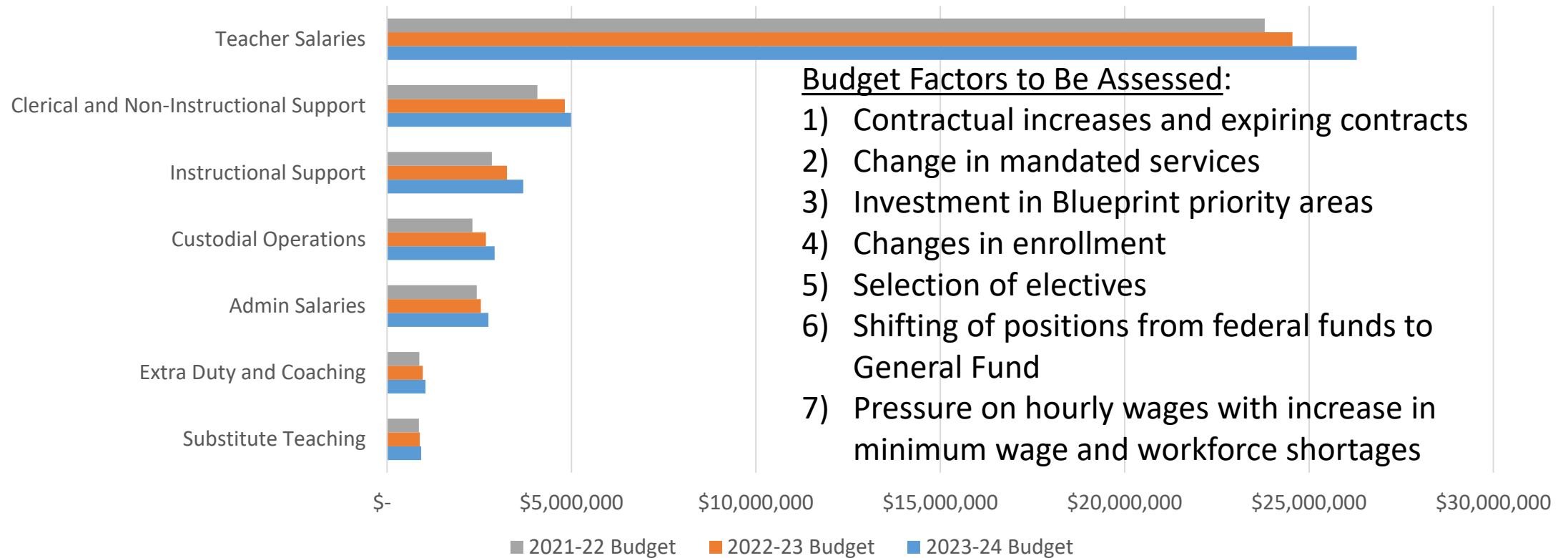
Completion Date	Activity
September 12, 2023	Budget guidelines and calendar approved by BOE
November 7, 2023	Community Budget Forum
January 2, 2024	Budget requests submitted to Business Office for review/impact analysis
January 23, 2024	Budget development process/enrollment projections/Preliminary Budget – revenues and expenditures
February 27, 2024	Budget review and approval of tax cap levy limit
March 6, 2024	Community Budget Forum
March 12, 2024	Budget Review – Impact analysis of budget additions/reductions
March 20, 2024	Community Budget Forum
March 26, 2024	Executive Budget Proposal
April 9, 2024	BOE feedback on Executive Budget/adoption of 2023-24 Budget and Property Tax Report Card
May 7, 2024	Annual Budget Hearing
May 21, 2024	Annual Meeting and Budget Vote

2023-24 Budget Allocations (Object %)



Budget Allocations – Salaries and Wages

Budget Comparison - Salaries and Wages by Object Code



2023-24 PROPOSED BUDGET

SUMMARY OF STAFFING ALLOCATIONS BY UNIT/FUNCTION

The following reflects the changes in staffing from the 2022-23 Adjusted Budget to the 2023-24 Proposed Budget. All of the staffing changes from the 2022-23 Adopted Budget to the 2022-23 Adjusted Budget were approved by the Board of Education throughout the year. All teaching positions are subject to change based on actual enrollments.

Unit/Explanation of Change	Administrative Budget				Program Budget				Capital Budget				Totals			
	2022-23 Budget	2022-23 Adjusted	2023-24 +(-) Budget	2023-24 Budget	2022-23 Budget	2022-23 Adjusted	2023-24 +(-) Budget	2023-24 Budget	2022-23 Budget	2022-23 Adjusted	2023-24 +(-) Budget	2023-24 Budget	2022-23 Budget	2022-23 Adjusted	2023-24 Budget	Change
Administrators	19.00	20.00	0.00	20.00									19.00	20.00	20.00	0.00
Teachers					351.40	353.30		369.30					351.40	353.30	369.30	16.00
<i>Teacher of the Deaf - District</i>							1.00									
<i>Teach. of Visually Impaired - District</i>							1.00									
<i>Class-size adjustment - Gr. 1-5</i>							3.00									
<i>Course Electives - BHS</i>							1.00									
<i>Instr. Leadership Support (K-5)</i>							1.00									
<i>Academic Interventionists (Federal)</i>							7.00									
<i>Mental Health Supports</i>							2.00									
Academic Support Instructors					11.00	10.00		10.00					11.00	10.00	10.00	0.00
Clerical	16.43	16.79	0.00	16.79	22.63	23.33	0.00	23.33					39.06	40.12	40.12	0.00
Paraprofessionals					124.41	123.84		128.84					124.41	123.84	128.84	5.00
<i>TA - Enrollment/Mandate</i>							5.00									
School Aides					4.67	4.67	0.00	4.67					4.67	4.67	4.67	0.00
School Nurses					13.33	13.28	0.00	13.28					13.33	13.28	13.28	0.00
Custodial Maintenance								0.00	58.50	58.63	0.00	58.63	58.50	58.63	58.63	0.00
Non-Unit Support	7.00	7.00	0.00	7.00	24.00	21.88	0.00	21.88					31.00	28.88	28.88	0.00
Total Staffing Allocations	42.43	43.79	0.00	43.79	551.44	550.30	21.00	571.30	58.50	58.63	0.00	58.63	652.37	652.72	673.72	21.00

FTE = Full Time Equivalent based generally 30 hour per week assignment.

Enrollment Projections – Impact on Gen Ed Staffing

Updated Enrollment Forecast

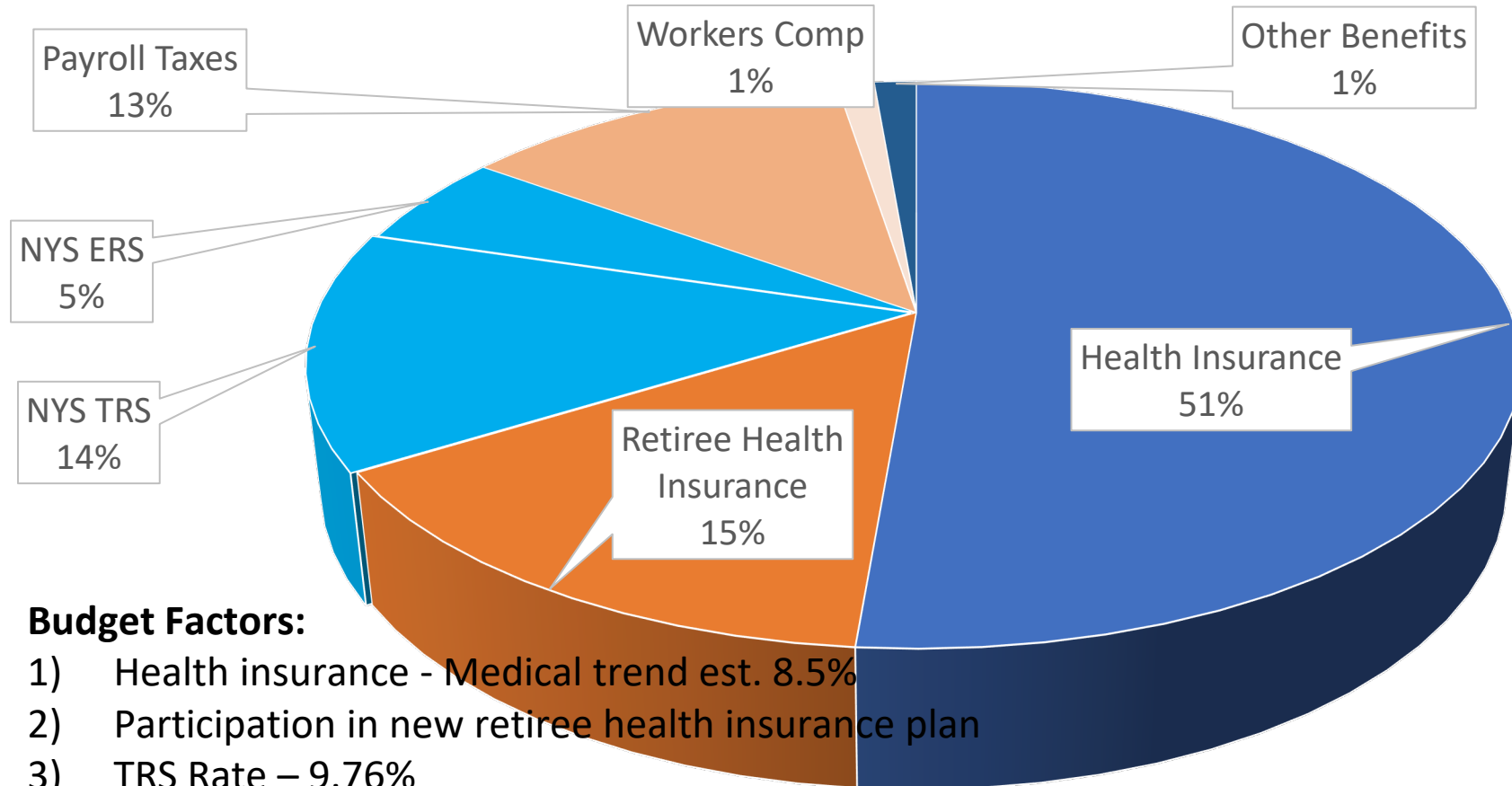
	23-24	24-25	25-26	26-27	27-28	28-29
Council Rock						
K	240	227	217	229	229	227
1	253	270	256	244	257	257
2	239	257	275	260	248	262
Subtotal	732	754	747	733	735	746
FRES						
3	227	255	274	291	276	263
4	252	236	265	282	299	283
5	237	259	240	266	283	300
Subtotal	716	749	779	839	858	847
TCMS						
6	242	239	260	242	267	285
7	263	250	247	268	247	273
8	289	272	259	253	272	251
Subtotal	794	761	766	763	786	808
BHS						
9	272	294	277	262	257	275
10	315	275	298	281	265	260
11	284	310	271	293	276	261
12	312	288	314	275	298	280
Subtotal	1183	1168	1160	1111	1095	1076
Total	3425	3433	3453	3446	3474	3478

PRELIMINARY CLASS SIZE CALCULATIONS							2024-25	
	10/6/2023			2024-25			Analysis	
Teaching (PreK - 5)	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten (Full-Day)	13.00	240	18.5	12.00	227	18.9	17.47	20.64
Grade 1	13.00	253	19.5	13.00	270	20.8	19.29	22.50
Grade 2	11.00	239	21.7	12.00	257	21.4	19.79	23.39
Grade 3	11.00	227	20.6	12.00	255	21.2	19.60	23.17
Grade 4	11.00	252	22.9	11.00	236	21.4	19.66	23.59
Grade 5	11.00	237	21.5	12.00	259	21.5	19.89	23.50
Total General Ed. Teachers	70.00	1,448		72.00	1,504			

Current Projection of 24-25 Staffing Needs

- 1) ENL – 1.0 FTE
- 2) Special Education - 1.0 FTE
- 3) Technology (BHS) - 0.4 FTE

Budget Allocations - Benefits (Object %)

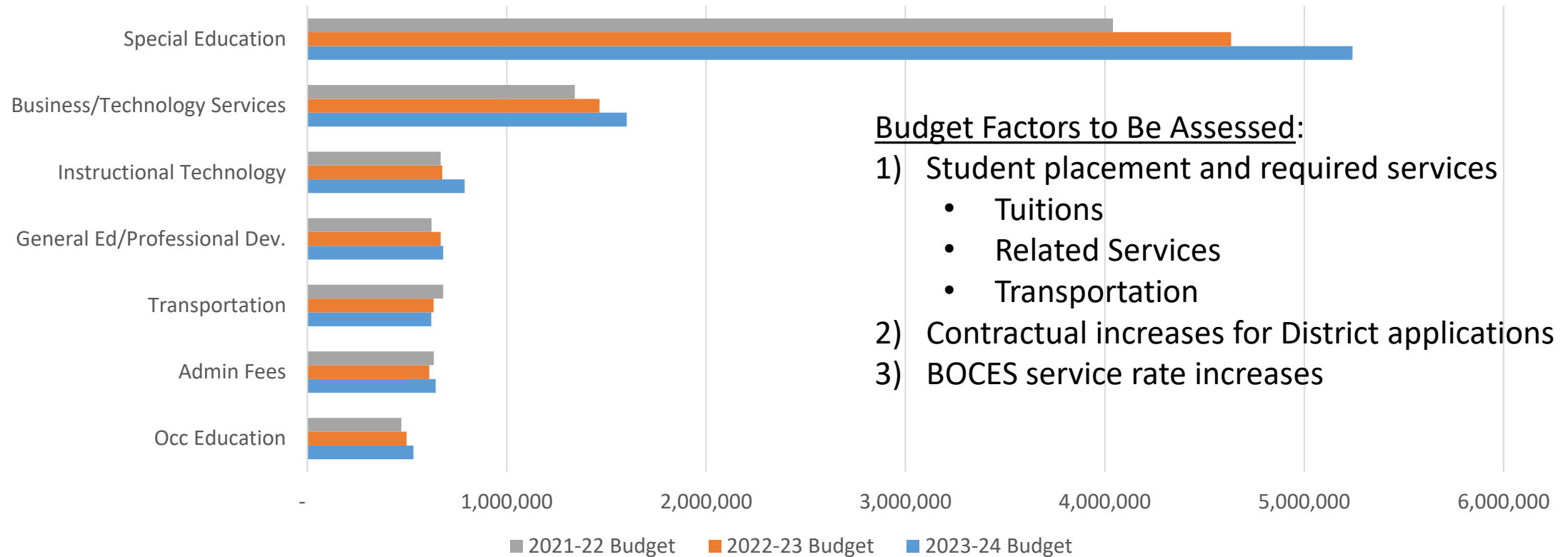


Budget Factors:

- 1) Health insurance - Medical trend est. 8.5%
- 2) Participation in new retiree health insurance plan
- 3) TRS Rate – 9.76%
- 4) ERS Rate - Employers' average contribution rates - 13.1% to 15.2%

Budget Allocations – BOCES

Budget Comparison - Salaries and Wages by Object Code

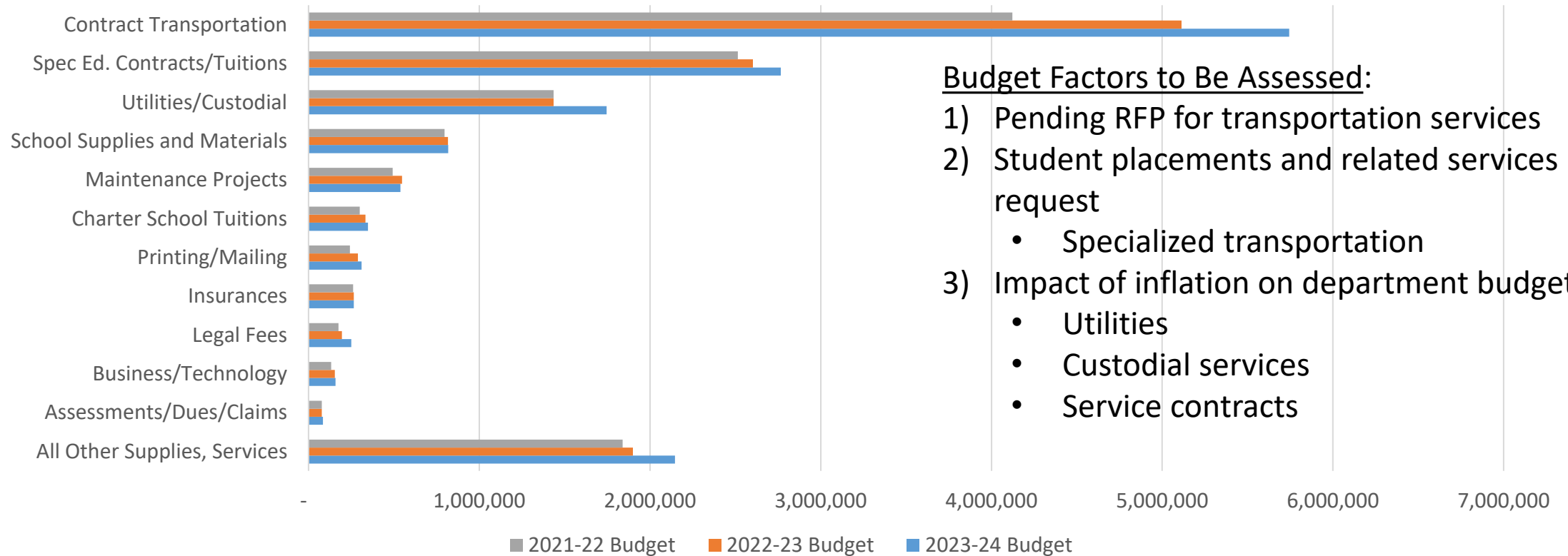


Budget Factors to Be Assessed:

- 1) Student placement and required services
 - Tuitions
 - Related Services
 - Transportation
- 2) Contractual increases for District applications
- 3) BOCES service rate increases

Budget Allocations – Services, Tuitions, Supplies

Budget Comparison - Salaries and Wages by Object Code

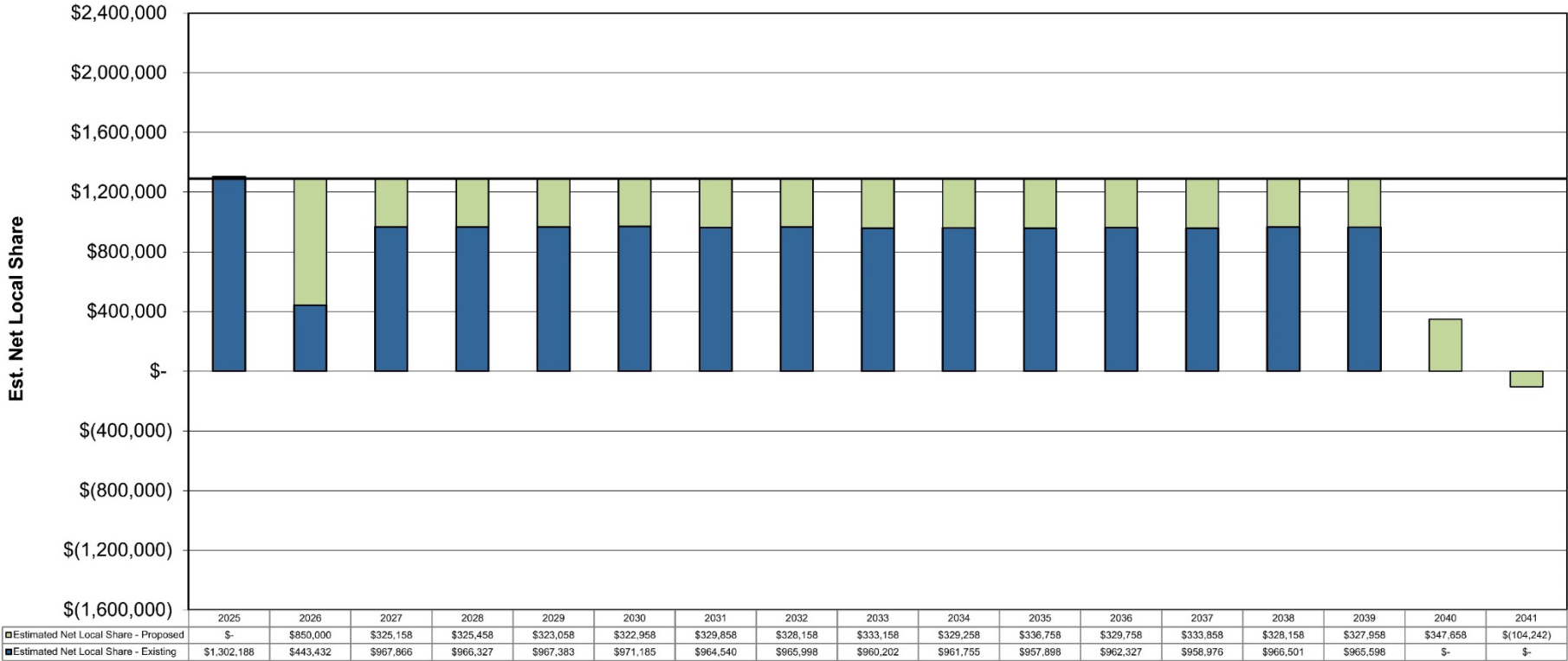


Budget Factors to Be Assessed:

- 1) Pending RFP for transportation services
- 2) Student placements and related services request
 - Specialized transportation
- 3) Impact of inflation on department budgets
 - Utilities
 - Custodial services
 - Service contracts

Brighton Central School District

Estimated Net Local Share of Existing and Future Building Debt Service



Fiscal Year Ending June 30



2023-24 Phase II Capital Improvement Project

- Authorization = \$21,850,000

- Capital Reserve Withdrawal = \$4,850,000

Full re-investment of proceeds from the sale of Brookside = \$3.3 million

- **No impact on local tax levy**

- Vote Date: February 7, 2024

- Vote Location: Central Administration Building

- Time: 7AM to 7PM

- Public Hearing: January 31, 2024
7PM

www.bcsd.org/capitalproject

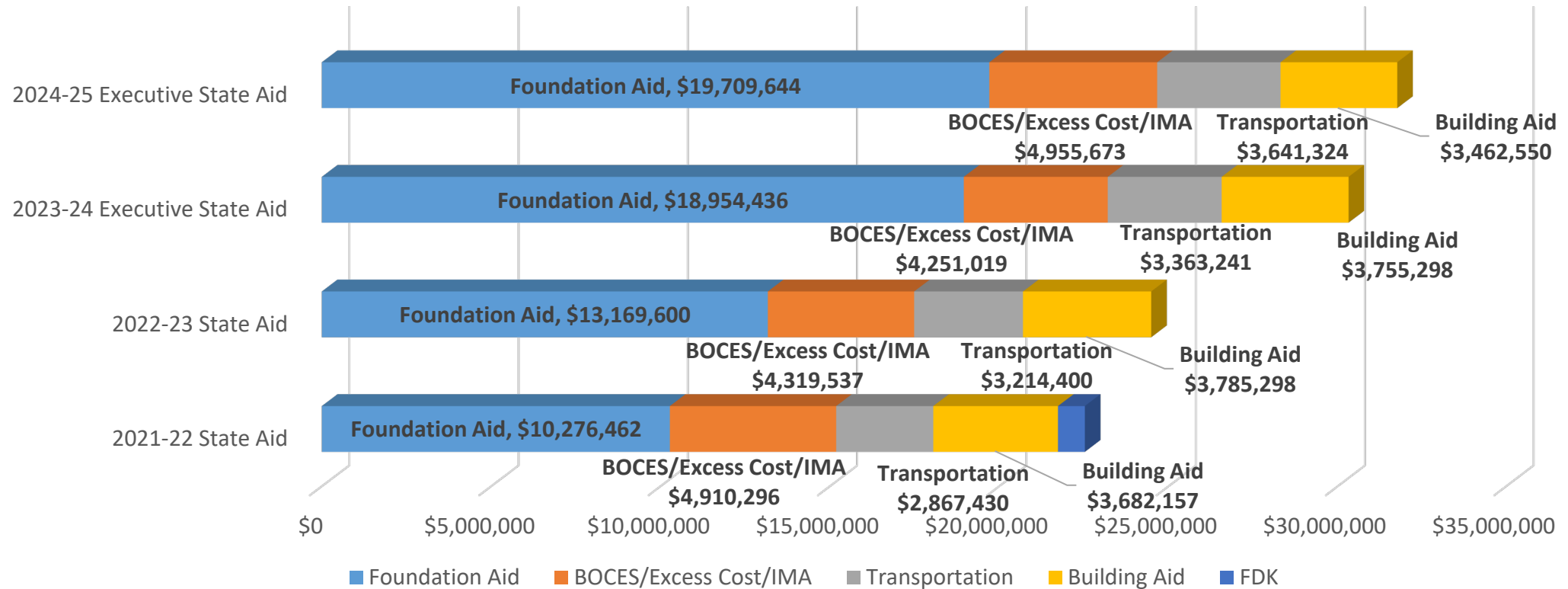


Facilities Improvement Goals

- Achieve equitable access at the front door of Brighton High School and to the fourth floor
- Renovate entire fourth floor at Brighton High School, including replacement of classroom flooring from 1938, hallway flooring from 1956, and other finishes dating back to the 1980s
- Re-engineer and expand Brighton High School parking lot to improve safety and allow for future traffic safety improvements
- Expand athletic program opportunities and extend athletic field utilization with synthetic turf for multi-sport use, including softball and baseball
- Improve building safety at the Twelve Corners Middle School main entrance by moving the main office to the first floor to allow for the creation of a dedicated space for mental health services
- Continue to improve energy efficiency at both French Road Elementary School and Brighton High School through the installation of more modern HVAC equipment
- Reconfigure bus loop at French Road Elementary School to improve safety and mitigate timing disruption for arrival and dismissal
- Improve workplace safety and operational continuity in the French Road Elementary School kitchen

State Aid -Executive Budget

Estimated State Aid – Budget Comparison



Estimated Revenues and Preliminary Strategies for Stability

SOURCE	2023-24 Budget	2024-25 Prelim	\$ Diff	% Diff	Proportion to Spending
SALES TAX	\$4,067,169	\$4,141,015	\$73,846	1.8%	0.1%
INVESTMENT INCOME	\$22,040	\$345,090	\$323,050	1465.7%	0.3%
RENTAL OF REAL PROPERTY	\$68,500	\$88,115	\$19,615	28.6%	
CHARGES FOR SERVICES TO NON-PUBLIC	\$2,034,710	\$2,146,018	\$111,308	5.5%	
REFUNDS/RECOVERIES/UNCLASSIFIED	\$721,564	\$621,235	-\$100,329	-13.9%	
STATE & FEDERAL AID	\$31,319,636	\$32,617,928	\$1,298,292	4.1%	1.3%
SUB TOTAL LOCAL SOURCES	\$38,233,619	\$39,959,401	\$1,725,782	4.5%	1.7%
USE OF RESERVES	\$0	\$0	\$0		
APPROPRIATED FUND BALANCE	\$2,750,000	\$3,250,000	\$500,000		0.5%
SUB TOTAL FINANCING SOURCES	\$2,750,000	\$3,250,000	\$500,000	\$0	0.5%
PROPERTY LEVY	\$58,942,337	\$60,054,312	\$1,111,975	1.9%	
PAYMENT IN LIEU OF TAXES	\$165,741	\$0	-\$165,741		
SUB TOTAL PROPERTY TAXES	\$59,108,078	\$60,054,312	\$946,234	1.6%	0.9%
TOTAL	\$100,091,697	\$103,263,713	\$3,172,016	3.2%	3.2%

Next Steps

- Continue to monitor budget-to-actual projections to analyze assumptions to be applied to the preliminary budget
- Further analyze and reconcile assumptions used in the Governor's Proposed Budget
- Collaborate with building principals and department managers to:
 1. Assess opportunities for efficiencies
 2. Evaluate the impact of cost reduction strategies
- Develop Community Thought Exchange to be launched in February and March
- Continue advocacy efforts for funding and mandate relief