

BUDGET NEWS

Proposed Budget 2021-22

Dear District Residents,

The Brockport Central School District Board of Education adopted the proposed 2021-22 budget during its April 6 meeting.

Each year, the Board of Education, administrators, teachers and staff collaborate to analyze and assess needs relative to the school budget. The proposed \$86,288,688 budget for the 2021-22 school year allows us to provide our students with the quality of education and opportunities the district prides itself on.

The following items are on the ballot for the May 18 vote:

- **Proposition 1: 2020-21 Proposed Budget**

This \$86,288,688 budget projects an estimated .69 percent tax rate increase (the actual tax rate is set in August). The budget was balanced utilizing \$4,595,764 of fund balance and reserves and a tax levy increase of 1.7 percent.

- **Proposition 2: Bus Purchase Proposition**

This proposition of \$1,140,000 includes purchasing ten buses and trading in ten buses. The state aid ratio for aid coming back to the district is 88.9 percent, making the net local share per bus 11.1 percent or \$12,654. The estimated average cost for the bus proposition is \$1.81 per year on a house valued at \$100,000.

- **Propositions 3: 2021 Bus Purchase Capital Reserve Fund**

This proposition authorizes the district to establish a \$2.4 million Bus Purchase Capital Reserve Fund to finance the purchase of school buses, vehicles and equipment that would be eligible for financing under the Local Finance Law and incidental costs.

- **Proposition 4: 2021 Building Capital Reserve Fund**

This proposition authorizes the district to establish a \$7.5 million Building Capital Reserve to fund construction, improvement and repair costs associated with school buildings, facilities and site improvements.

Both Capital reserve funds enable the district to reduce issuance costs and future borrowing at higher rates when financing the bus purchases or capital project. Voters would still need to approve any expenditures from either of these reserves. These two propositions only approve the establishment of the funds.

- **Board of Trustee Election**

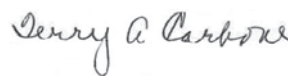
One Board of Education trustee will be elected to serve a five-year term beginning July 1, 2021. The term of Daniel Legault, Board Trustee, will expire on June 30, 2021. Candidates will run for one seat. Please see page VI for additional information.

We encourage you to review the information on the following pages to learn more about the budget, bus proposition, capital reserve funds and board candidates. Community members can learn more about the budget at the **Budget Hearing on Tuesday, May 4, 2021, at 7 p.m. at the Hill School Cafeteria**. The public budget presentation and additional information are posted on our website at www.bcs1.org/budget.

In-person voting will resume this year with proper safety precautions in place. Voters are reminded to wear appropriate face coverings and maintain social distancing. You may vote for the district's budget, propositions and Board election on Tuesday, May 18 from 6 a.m. until 9 p.m. at the Technology and Training Center. Absentee ballots are available upon request by contacting the BCSD Business Office at (585) 637-1820.

Thank you for your continued support for our district. As always, if you have any questions please reach out.

Sincerely,



Terry Ann Carbone
Board of Education President



Sean C. Bruno
Superintendent of Schools

BUDGET VOTE

BOARD TRUSTEE ELECTION , CAPITAL RESERVE FUNDS
ESTABLISHMENT AND BUS PROPOSITION

TUESDAY, MAY 18, 2021

6 a.m. - 9 p.m.

Technology and Training Center
(40 Allen Street, Bldg. 800, Brockport)

Public Budget
Hearing

Tuesday,
May 4, 2021

7:00 p.m.

Fred W Hill
School Cafeteria



Three Part Budget Summary of Expenditures

New York State law requires that school districts present the proposed budget in three parts: Administrative, Educational Program and Capital.

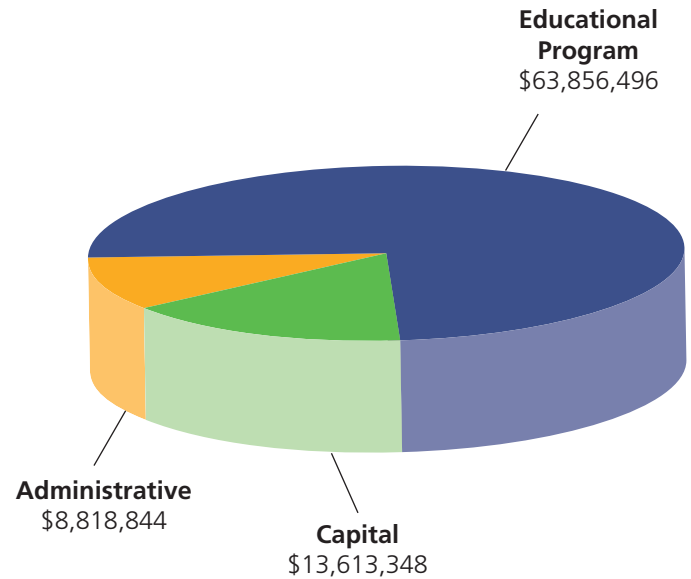
Administrative Component – includes expenses for the Board of Education, central administration, instructional supervision, curriculum development, legal services, central data processing, printing, mailing, storage and employee benefits attributable to salaries included in these functions. The administrative component increased 3.13%. Some of this increase includes the replacement of instructional servers and enhanced IT security. The administrative component also includes the following increases: Special Items: \$37,000 for BOCES admin fees; \$7,000 for Employee Benefits across all portions of the administrative budget.

Educational Program Component – includes expenditures for instructional programs, school library/audiovisual, attendance, counseling, health services, interscholastic athletics, student transportation, transfers to special aid fund and employee benefits attributable to salaries included in these functions. The educational component increased 2.16%. The district reviews enrollment/staffing and continues to make reductions through attrition. One of the significant increases includes over \$800,000 in mandated BOCES services for special education and a \$173,000 increase in students attending the Monroe 2 BOCES WEMOCO vocational program.

Capital Component – includes expenses for operations and maintenance, grounds, security, utilities, principal and interest payments for debt service, transfers to capital fund, property tax refunds and employee benefits attributable to salaries included in these functions. The capital component increased 3.61%. Nearly half of this increase can be found in the operations and maintenance department. The school district has, and continues to purchase, additional PPE and cleaning supplies to combat COVID-19.



**Total Budget:
\$86,288,688**



Component	Proposed Budget 2021-22	Percentage of 2021-22 Budget
Administrative	\$8,818,844	10.22%
Educational Program	\$63,856,496	74.00%
Capital	\$13,613,348	15.78%
TOTAL BUDGET	\$86,288,688	100.00%

Component	Actual Budget 2020-21	Proposed Budget 2021-22	Dollar Increase (Decrease)	Percent Increase (Decrease)
Administrative	\$8,550,846	\$8,818,844	\$267,998	3.13%
Educational Program	\$62,508,486	\$63,856,496	\$1,348,010	2.16%
Capital	\$13,138,578	\$13,613,348	\$474,770	3.61%
TOTAL BUDGET	\$84,197,910	\$86,288,688	\$2,090,778	2.48%

Visit www.bcs1.org/budget for more information.

Three Part Budget Detail of Expenditures

Component	Actual Budget 2020-21	Proposed Budget 2021-22
ADMINISTRATIVE		
Board of Education	\$30,060	\$30,660
Central Administration	\$1,476,405	\$1,496,593
Instructional Supervision	\$1,643,188	\$1,638,286
Curriculum Development	\$189,516	\$176,001
Central Services (Legal, Data Processing, Printing, Mailing, Storage)	\$1,657,344	\$1,878,299
Special Items (Insurance, BOCES, etc.)	\$1,245,750	\$1,283,370
Employee Benefits	\$2,308,583	\$2,315,635
TOTAL ADMINISTRATIVE	\$8,550,846	\$8,818,844
EDUCATIONAL PROGRAM		
Teaching – Regular & Special Schools	\$31,430,791	\$32,805,216
Instructional Media (Libraries, Aides, Audio/Visual, Supplies)	\$1,995,141	\$2,269,333
Pupil Personnel Services (Attendance, Counseling, Health, Psychologist, Clubs, Athletics, Recreation/Civic Activities)	\$3,599,092	\$3,505,738
Other Educational (Recreation, Civic, Legal)	\$384,239	\$379,402
Pupil Transportation	\$4,522,763	\$4,477,807
Employee Benefits	\$20,576,460	\$20,419,000
TOTAL EDUCATIONAL PROGRAM	\$62,508,486	\$63,856,496
CAPITAL		
Operations and Maintenance	\$4,907,082	\$5,110,853
Principal/Interest Payments	\$6,011,626	\$6,206,039
Transfer to Capital & Debt Service Fund*	\$100,000	\$100,000
Property Tax Refunds	\$11,000	\$11,000
Employee Benefits	\$2,108,870	\$2,185,456
TOTAL CAPITAL	\$13,138,578	\$13,613,348
TOTAL BUDGET	\$84,197,910	\$86,288,688

* Each year New York State allows school districts to expend \$100,000 in capital project work and receive building aid for this work. As part of the proposed 2021-22 budget the district plans to replace floor tile, moisture mitigation and reconstruction at the Oliver Middle School.

Answering your tax-related questions

What is Brockport’s allowable tax levy limit?

Brockport’s allowable tax levy limit is 1.71% for a simple majority vote. The proposed tax levy increase is 1.70%. To see Brockport’s tax cap calculation, visit www.bcs1.org/2021-2022budget.

2021-2022 Proposed Tax Levy	\$34,093,153	1.70%
2021-2022 Maximum Allowable Tax Levy Limit	\$34,094,957	1.71%
Amount Under the Limit	\$1,804	0.01%

What is an “allowable tax levy limit?”

For school districts, the “tax levy limit” is the highest allowable tax levy (before exemptions) that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (more than 50 percent) is required. Any proposed tax levy amount above this limit will require budget approval by a supermajority (60% or more) of voters.

Essentially, the “tax levy limit” sets a threshold requiring districts to obtain a higher level of community support for a proposed tax levy above a certain amount.

However, the legislation does not place a limit on any taxes a school district would levy to pay for expenditures related to specific “exempt” items, including some court orders, some pension costs and local capital expenditures. These items are then added to the “tax levy limit” to arrive at the “allowable” tax levy limit.

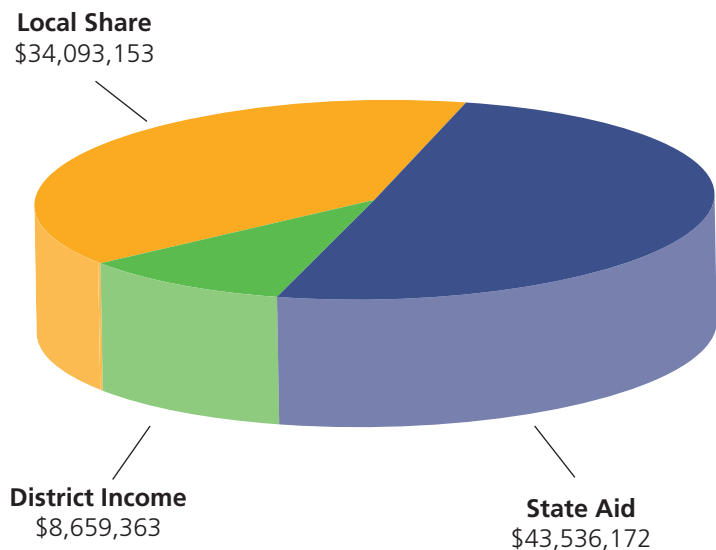


2021-2022 Revenue

Revenue Sources	Actual Budget 2020-21	Proposed Budget 2021-22
Local Property Tax & STAR	\$33,523,258	\$34,093,153
Other Tax Items	\$164,472	\$176,599
Sales Tax	\$2,480,000	\$3,100,000
Charges for Services	\$36,000	\$36,000
Use of Money & Property	\$131,000	\$131,000
Other Revenue	\$570,000	\$570,000
State Aid	\$43,165,302	\$43,536,172
Federal Aid	\$50,000	\$50,000
Retirement Contribution Reserve (ERS) & Workers Compensation Reserve	\$1,500,000	\$1,500,000
Workers Compensation Reserve	\$50,000	\$50,000
Appropriated Fund Balance	\$2,527,878	\$3,045,764
TOTAL	\$84,197,910	\$86,288,688

The major sources of projected revenue for the 2021-2022 school year are shown in the graph. State aid accounts for 50.45% of revenues. The local share, which represents local property taxes and STAR, accounts for 39.51% of revenues. District income, which represents all other sources of revenue, accounts for 10.04% of revenues.

Total Revenues: \$86,288,688



2021-2022 Tax Data

Budget Notice	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year
Total budgeted amount, not including separate propositions	\$84,197,910	\$86,288,688	\$86,076,855
Increase/(decrease) for the 2021-22 school year		\$2,090,778	\$1,878,945
Percentage increase/(decrease) in each proposed budget		2.48%	2.23%
Change in the consumer price index		1.23%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$33,523,258	\$34,093,153	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$33,523,258	\$34,093,153	\$33,523,258
F. Total Permissible Exclusions	\$721,536	\$723,598	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$32,803,936	\$33,371,359	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$32,801,722	\$33,369,555	
I. Difference: (G – H); (Negative Value Requires 60.0% Voter Approval See Note Below Regarding Separate Propositions) **	\$2,214	\$1,804	
Administrative component	\$8,550,846	\$8,818,844	\$8,740,580
Program component	\$62,508,486	\$63,856,496	\$63,833,783
Capital component	\$13,138,578	\$13,613,348	\$13,502,492

Statement of assumptions made in projecting a contingency budget, pursuant to section 2023 of the Education Law, for the 2021-2022 school year, should the proposed budget be defeated.

If the school district budget is defeated twice, state law requires a Board of Education to adopt a contingency budget. A contingency budget includes only those expenditures allowed under New York State regulations. Expenditures such as certain new and replacement equipment, salary increases for certain employees and student supplies would be eliminated. There would also be mandated charges for use of school facilities by outside organizations.

Maximum Basic STAR Savings

Town	2021-22 school year
Bergen	\$779.00
Clarendon	\$779.00
Clarkson	\$697.00
Hamlin	\$697.00
Ogden	\$708.00
Parma	\$709.00
Sweden	\$710.00

*The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

True Value Tax Rate

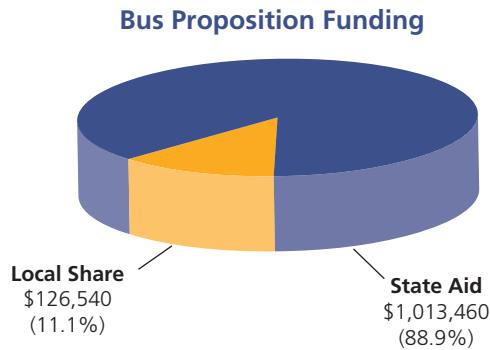
Tax Date	2020-21	2021-22	\$ Change	% Change
Estimated True Value Tax Rate Per \$1,000 Full Valuation	\$23.23	\$23.39	\$0.16	0.69%

Final tax rates are established in August, when the tax rolls are prepared. These figures are only projections and are subject to adjustments. Projections are based upon the latest assessed values provided by the individual town assessors, and equalization rates established by the New York State Office of Real Property Tax Services.

School Bus Proposition

The district will have a proposition to purchase replacement school buses on the May 18 ballot in an amount not to exceed \$1,140,000. The proposition includes purchasing ten buses and trading in ten buses. If approved, the district will purchase seven large buses and three small buses. With the purchase of buses annually, the district will continue to have the fleet of nearly 100 buses on an eight to ten year replacement schedule.

Brockport receives approximately 88.9% state transportation aid on school bus purchases which means the district will receive \$1,013,460 in aid with the remaining \$126,540 local share being financed over five years (\$25,308 each year). The impact of \$25,308 on the levy is approximately \$1.81/year on a \$100,000 home.



Summary of Bus Proposition:

- Proposition Amount = \$1,140,000
- Proposed # of Buses = 10 (10 trade-ins)
- State Transportation Aid = \$1,013,460
- Local Share = \$126,540
- Local Share per bus = \$12,654
- Tax increase for a \$100,000 home = \$1.81/year

Did you know?

- Brockport CSD is 72 square miles (one of the largest in Monroe County).
- Buses travel over 1,300,000 miles per year.
- The district uses over 180,000 gallons of fuel per year.

Board of Education Candidates

One Board of Education trustee will be elected to serve a five-year term beginning July 1, 2021.



Name: Hui Tang
Education: Master of Engineering
Occupation: Software Engineer
BCSD Resident: 1 year
Family: Husband and one child

School/Community Activities/Memberships: None

Why do you want to serve on Brockport's Board of Education? I am passionate about quality education for everyone. I want to help shape our community to be compassionate and welcoming and to teach our children to celebrate diversity. I have a young child who I hope to enroll in BCSD soon, and I want to make this experience a positive one.

What do you see as the top three issues facing BCSD?

1. Diversity: BCSD enrolls 18% students of color, yet no person of color serves on the Board. I think it is important to have diversity at all levels to better serve our community.
2. Inclusivity: I want every child to feel like they belong at BCSD, regardless of their race, gender expression, sexual orientation, physical or intellectual ability.
3. Accessibility: Especially in the wake of COVID-19, I want to ensure that every child has access to quality education and do not get left behind. Early intervention and special needs students especially need our support during this difficult time.



Name: Daniel Legault
Education: Associate's degree in Criminal Justice
Occupation: Wegmans Asset Protection, Police (part-time) and US Coast Guard Reservist. Retired Police Officer
BCSD Resident: 21 years

Family: Married to Jennifer, a physical education teacher at Kendall CSD; daughter, Paige, BHS senior and son, Troy, BHS sophomore.

School/Community Activities/Memberships: BCSD Board of Education member and lifetime VFW member. I enjoy cooking, entertaining, fishing and boating.

Why do you want to serve on Brockport's Board of Education? I have proudly served as a Brockport Board of Education member for the past five years. It is rewarding to advocate for the district my children attend. I would like to continue supporting our fine students, dedicated staff,

hardworking families and supportive community, as well as build upon our accomplishments. I would like to continue supporting our students and staff as we transition back to a safe, full-time, in-person learning environment. We are committed to diversity and equity, as evidenced by establishing an Equity and Inclusion Specialist position, and I look forward to help lead the advancement of this important initiative. I would like to continue championing our district's secure financial position while ensuring low taxes and am excited to move forward with supporting our district in becoming more environmentally friendly.

What do you see as the top three issues facing BCSD?

1. Safely returning to a full-time supportive and equitable learning environment for our students and staff.
2. Supporting our staff to increase student achievement; specifically, in the areas of literacy and numeracy in the lower grades and high school graduation rates.
3. Continue our responsible financial stewardship while maintaining low taxes.

Capital Reserve Funds

What is a capital reserve fund?

A capital reserve fund is a voter authorized reserve allowing the district to set aside money for future construction projects or future bus purchases. Much like a savings account, these funds are used to cover the portion of expense that the state does not aid (local share). For many years, districts throughout the state and county have been utilizing capital reserves as a way to fund capital projects and school bus purchases. These resolutions would allow the district to establish and fund the capital reserves as funds become available. Voter approval will be needed to approve any expenditures from these reserves in the future.

The following Capital Reserve Funds are on the ballot for the May 18 vote:

Proposition 3: Bus Purchase Capital Reserve Fund

Brockport Central School District has nearly 100 school buses that travel over 1.3 million miles annually. The district is proposing a resolution to establish a Bus Purchase Capital Reserve Fund up to \$2.4 million to purchase replacement buses as they are needed in future years. Please see prior page for additional information on the buses. The district is transitioning from bonding buses to buying them outright to save on issuance and financing costs. In order to use the monies from the reserve fund to purchase buses, the district must receive voter authorization.

Proposition 4: Building Capital Reserve Fund

Schools are required to prepare a Building Condition Survey that reviews the state of all the district's facilities; the next survey will be in 2024. From this survey, Brockport prioritizes repairs and improvements to be included in projects (e.g., roof and masonry repairs, asbestos removal and other construction work). The district's current state building aid ratio is 87.9%, the remaining construction costs are covered locally. In order to minimize a capital project's impact on property taxes the capital reserve fund is used to pay for the local share. The district is proposing a resolution to establish a Capital Reserve Fund up to \$7.5 million. Establishing the reserve now will allow the district to utilize these funds in the planning of future capital projects. In order to use any monies from the reserve, the district must present future projects for voter authorization.



BUDGET  **OTE**

TUESDAY, MAY 18, 2021

Visit www.bcs1.org/budget for more information

What are the benefits of a capital reserve fund?

Without a capital reserve fund, the district must borrow the local share of a project incurring additional interest and bond issuance expenses. The capital reserve can help minimize the impact to future property taxes by paying for the local share.

How are funds expended?

Funds can only be expended from the reserves by voter authorization. The district would propose capital project or bus purchase resolution(s) in the future with specific language utilizing the capital reserve funds.

Is there a term for the reserve fund?

Yes, the reserve funds are established for up to 10 years. After 10 years, the funds must be used, reauthorized or dissolved by voter approval.

Are there any funds budgeted in the upcoming 2021-22 budget that will be allocated to the reserve funds?

No, the 2021-22 budget does not include appropriations for the reserve funds. The reserves can be funded through state aid, excess fund balance at the end of each fiscal year or from reserve fund transfers. Please see page VIII for the full proposition wording.

Why is there a need for bus purchase and capital projects on a regular basis?

- With buses traveling over 1.3 million miles each year, the miles add up quickly and so does the wear. The vehicle age, miles and body fatigue are major challenges in keeping buses on the road. Additionally, the undercarriage can have a multitude of rust issues due to salt and road chemicals. Purchasing buses annually allows us to maintain an eight to ten-year replacement cycle.
- The district has nearly \$200 million worth of capital assets (e.g. land, buildings and parking lots). Similar to your own home, maintenance must be done on a regular basis to insure facilities do not fall into disrepair. With facilities as large as Brockport's, significant repairs and maintenance are needed on a regular basis.

Why propose a Capital Reserve Fund resolution now?

Since the funds can only be established with voter approval, placing the propositions on the May 18 ballot eliminates the district from having to incur additional costs with separate referendums at a later time.

What Will You See on the Ballots?

Proposition #1

Shall the following resolution be adopted, to wit:

Resolved that the Board of Education of the Brockport Central School District be and hereby is authorized to expend the sums set forth in the amount of \$86,288,688 during the school year 2021-2022 and to levy the necessary tax therefore, be approved?

Proposition #2

Shall the following resolution be adopted, to wit:

Shall the proposition set forth in the notice of this meeting authorizing the Board of Education to purchase school buses at a maximum estimated cost not to exceed \$1,140,000; and providing that such sum shall be raised by a tax levy to be collected in annual installments, with district obligations to be issued in anticipation thereof, be approved?



Proposition #3

Shall the following resolution be adopted, to wit:

Resolved that the Board of Education of the Brockport Central School District is hereby authorized to establish a Capital Reserve Fund pursuant to Section 3651 of the Education Law (to be known as the "2021 Bus Purchase Capital Reserve Fund"), with the purpose of such fund being to finance the purchase of school buses, vehicles and equipment that would be eligible for financing under the Local Finance Law, and costs incidental thereto, the ultimate amount of such fund to be \$2,400,000 plus earnings thereon, the probable term of such fund to be ten (10) years, but such fund shall continue in existence until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which the funds shall be obtained for such Reserve are (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, and (iii) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law, therefor be approved?

Proposition #4

Shall the following resolution be adopted, to wit:

Resolved that the Board of Education of the Brockport Central School District is hereby authorized to establish a Capital Reserve Fund pursuant to Section 3651 of the Education Law (to be known as the "2021 Building Capital Reserve Fund"), with the purpose of such fund being to finance construction, reconstruction, rehabilitation, repair, improvement and equipping of school buildings and facilities and site improvements, and costs incidental thereto, the ultimate amount of such fund to be \$7,500,000, plus earnings thereon, the probable term of such fund to be 10 years, but such fund shall continue in existence until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which the funds shall be obtained for such Reserve are (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, and (iii) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law, therefor be approved?

Board of Education Candidates
Election of one Board of Education Trustee for a five-year term.

PLEASE VOTE
TUESDAY, MAY 18, 2021

Terry Ann Carbone, *President*
Term Expires June 30, 2024

Jeffrey Harradine, *Vice President*
Term Expires June 30, 2022

David Howlett, *Trustee*
Term Expires June 30, 2025

Daniel Legault, *Trustee*
Term Expires June 30, 2021

Robert Lewis, *Trustee*
Term Expires June 30, 2023

Kathleen Robertson, *Trustee*
Term Expires June 30, 2024

Michael Turbeville, *Trustee*
Term Expires June 30, 2023

Sean Bruno
Superintendent

Jerilee DiLalla
Assistant Superintendent
for Human Resources

Darrin Winkley
Assistant Superintendent for Business

Lynn Carragher
Assistant to the Superintendent for
Inclusive Education and Instruction

Rachel Kluth, Ed.D.
Assistant to the Superintendent
for Instruction

Jill Reichhart
Director of Finance

Tricia Croce & Ashley Decker
Editors

Lisa Constantine
Graphic Designer



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