

BUDGET NEWS

Proposed Budget 2023-24

Dear District Residents,

For many, spring is a symbol of new beginnings. Days start to get longer, snow begins to melt as the weather gets warmer, plants begin to grow and flowers to bloom.

For New York State public school districts, the spring season also includes an annual Budget Vote and Board elections. While this is an annual event, the budget for the upcoming school year is also a symbol of new beginnings. It provides school districts an opportunity to align resources to achieve their vision, mission and goals that support core beliefs.

As communicated last year at this time, our budget highlights for our current (2022-2023) school year included numerous additional student-centered supports that have resulted in positive returns on our investment. One example is our three-pronged approach to increase student reading achievement. This has already resulted in 10-20% increases in grade level student reading proficiency rates, and we expect the rates to increase further as those resources are fully implemented.

For the upcoming 2023-2024 school year, our budget highlights include:

- Eliminating school supply lists for parents. Not only does this assist families and provide greater equity, but it can also enhance efficient use of valuable class time by ensuring sufficient classroom supplies.
- Adding three additional full-day pre-k classrooms (while maintaining half-day programming).
- New pre-k curriculum and instructional resources

- New instructional resources for grades K-5 math
- New math instructional resource pilot 6-8
- BHS auditorium sound system

The proposed \$92,400,067 budget for the 2023-24 school year allows us to provide our students with the quality of education and opportunities in which our District prides itself.

You will see the following items on the 2023-24 Proposed Budget ballot for the May 16, 2023, vote:

Proposition 1: 2023-24 Proposed Budget

This \$92,400,067 budget projects an estimated 0.97 percent tax rate increase (the actual tax rate is set in August). The budget was balanced utilizing \$5,050,274 of fund balance and reserves and a tax levy increase of 1.98 percent.

Proposition 2: 2023 Bus Purchase Capital Reserve Fund

This proposition authorizes the district to establish a \$7.3 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 3: 2023 Building Capital Reserve Fund

This proposition authorizes the district to establish a \$14.7 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 these funds.

Board of Trustee Election

Two Board of Education trustees will be elected to serve five-year terms beginning July 1, 2023. The term of trustees Robert Lewis and Michael Turbeville, will expire on June 30, 2023. Please see page VII for additional information.

We encourage you to review the information on the following pages to learn more about the budget and the Board of Education candidates. Community members can learn more about the budget at the Budget Hearing on Tuesday, May 2, 2023, at 5:30 p.m. at the Hill School Cafetorium. The public budget presentation and additional information are also posted on our website at www.bcs1.org/budget.

You may vote for the District's budget and Board election on Tuesday, May 16 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.



Terry Ann Carbone
Board of Education President



Sean Bruno
Superintendent of Schools

BUDGET VOTE

AND BOARD TRUSTEE ELECTION
TUESDAY, MAY 16, 2023
6 a.m. - 9 p.m.
Technology and Training Center
(40 Allen Street, Bldg. 800, Brockport)

Public Budget Hearing
Tuesday, May 2, 2023
5:30 p.m.
Fred W. Hill School
Cafetorium



Three Part Budget Summary of Expenditures

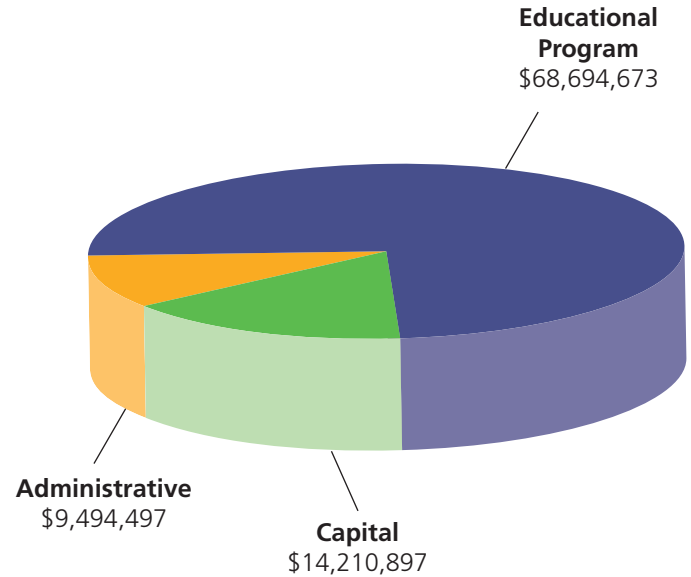
New York State law requires that school districts present the proposed budget in three parts: Administrative, Educational Program and Capital.

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 3.63%. Most of the increase in this component is attributable to enhanced IT security and increased administrative fees from BOCES.

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 3.22%. The district continues to review enrollment and staffing to look for efficiencies. A significant increase in this component comes from the Transportation portion with a \$1.3M increase mostly attributed to supplemental contract transportation to fulfill the district routes.

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 3.69%. The significant change in this component is the cost of buses with a \$145,000 increase and an increase in benefit costs.

Proposed Budget
\$92,400,067



Component	Proposed Budget 2023-24	Percentage of 2023-24 Budget
Administrative	\$9,494,497	10.28%
Educational Program	\$68,694,673	74.34%
Capital	\$14,210,897	15.38%
TOTAL BUDGET	\$92,400,067	100.00%

Component	Actual Budget 2022-23	Proposed Budget 2023-24	Dollar Increase (Decrease)	Percent Increase (Decrease)
Administrative	\$9,161,872	\$9,494,497	\$332,625	3.63%
Educational Program	\$66,549,829	\$68,694,673	\$2,144,844	3.22%
Capital	\$13,705,792	\$14,210,897	\$505,105	3.69%
TOTAL BUDGET	\$89,417,493	\$92,400,067	\$2,982,574	3.34%

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

Three Part Budget Detail of Expenditures

Component	Actual Budget 2022-23	Proposed Budget 2023-24
ADMINISTRATIVE		
Board of Education	\$31,960	\$31,960
Central Administration	\$1,587,014	\$1,651,693
Instructional Supervision	\$1,630,466	\$1,662,492
Curriculum Development	\$241,614	\$195,111
Central Services (Legal, Data Processing, Printing, Mailing, Storage)	\$2,048,898	\$2,296,910
Special Items (Insurance, BOCES, etc.)	\$1,298,370	\$1,400,414
Employee Benefits	\$2,323,550	\$2,255,917
TOTAL ADMINISTRATIVE	\$9,161,872	\$9,494,497
EDUCATIONAL PROGRAM		
Teaching – Regular & Special Schools	\$34,339,716	\$35,018,149
Instructional Media (Libraries, Aides, Audio/Visual, Supplies)	\$2,422,009	\$2,517,767
Pupil Personnel Services (Attendance, Counseling, Health, Psychologist, Clubs, Athletics, Recreation/Civic Activities)	\$3,655,196	\$3,960,528
Other Educational (Recreation, Civic, Legal)	\$374,627	\$375,463
Pupil Transportation	\$5,118,833	\$6,420,812
Employee Benefits	\$20,639,448	\$20,401,954
TOTAL EDUCATIONAL PROGRAM	\$66,549,829	\$68,694,673
CAPITAL		
Operations and Maintenance	\$5,653,004	\$5,828,360
Principal/Interest Payments	\$4,669,488	\$4,677,038
Purchase of Buses	\$1,230,000	\$1,375,000
Transfer to Capital & Debt Service Fund*	\$100,000	\$100,000
Property Tax Refunds	\$11,000	\$11,000
Employee Benefits	\$2,042,300	\$2,219,499
TOTAL CAPITAL	\$13,705,792	\$14,210,897
TOTAL BUDGET	\$89,417,493	\$92,400,067

* 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 2023-2024 budget, the District plans to do roofing, masonry repair and some gymnasium repairs at Oliver Middle School.

Answering your tax-related questions

What is Brockport’s allowable tax levy limit?

Brockport’s allowable tax levy limit is 2.03% for a simple majority vote. The proposed tax levy increase is 1.98%. To see Brockport’s tax cap calculation, visit www.bcs1.org/2023-24budget.

2023-2024 Proposed Tax Levy	\$35,786,906	1.98%
2023-2024 Maximum Allowable Tax Levy Limit	\$35,804,667	2.03%
Amount Under the Limit	\$17,761	0.05%

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.

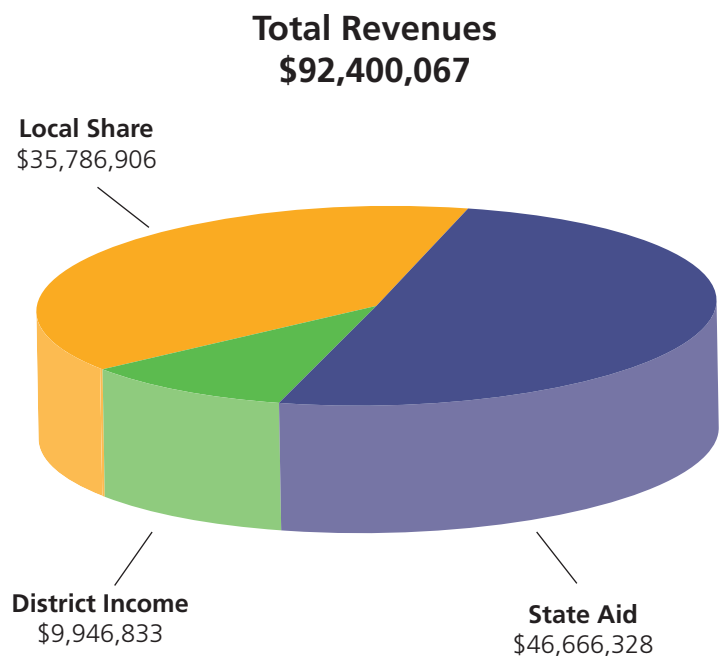
However, the new legislation does not place a limit on any taxes a school district would levy to pay for expenditures related to specific “exempt” items, including some court orders, some pension costs and local capital expenditures. These items are then added to the “tax levy limit” to arrive at the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



2023-2024 Revenue

Revenue Sources	Actual Budget 2022-23	Proposed Budget 2023-24
Local Property Tax & STAR	\$35,092,082	\$35,786,906
Other Tax Items	\$212,174	\$207,809
Sales Tax	\$3,300,000	\$3,300,000
Charges for Services	\$36,000	36,000
Use of Money & Property	\$131,000	\$281,000
Other Revenue	\$570,000	\$570,000
State Aid	\$44,937,048	\$46,666,328
Federal Aid	\$50,000	\$50,000
Retirement Contribution Reserve (ERS)	\$1,600,000	\$1,600,000
Workers Compensation Reserve	\$50,000	\$50,000
2021 Bus Capital Reserve	\$429,000	\$609,000
Interfund Revenue - Debt Service Fund	\$0	\$451,750
Appropriated Fund Balance	\$3,010,189	\$2,791,274
TOTAL	\$89,417,493	\$92,400,067

The major sources of projected revenue for the 2023-2024 school year are shown in the graph. State aid accounts for 50.50% of revenues. The local share, which represents local property taxes and STAR, accounts for 38.73% of revenues. District income, which represents all other sources of revenue, accounts for 10.77% of revenues.



2023-2024 Tax Data

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year
Total budgeted amount, not including separate propositions	\$89,417,493	\$92,400,067	\$90,579,229
Increase/(decrease) for the 2023-24 school year		\$2,982,574	\$1,161,736
Percentage increase/(decrease) in proposed budget		3.34%	1.30%
Change in the consumer price index		8.00%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$35,092,082	\$35,786,906	
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)	\$35,092,082	\$35,786,906	\$35,092,082
F. Total Permissible Exclusions	\$567,502	\$348,626	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$34,529,706	\$35,456,041	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$34,524,580	\$35,438,280	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval. See Note Below Regarding Separate Propositions) **	\$5,126	\$17,761	
Administrative component	\$9,161,872	\$9,494,497	\$9,253,616
Program component	\$66,549,829	\$68,694,673	\$67,222,694
Capital component	\$13,705,792	\$14,210,897	\$14,102,919

Statement of assumptions made in projecting a contingency budget, pursuant to section 2023 of the Education Law, for the 2023-24 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.



True Value Tax Rate

Tax Date	2022-23	2023-24	\$ Change	% Change
Estimated True Value Tax Rate Per \$1,000 Full Valuation	\$20.46	\$20.66	\$0.20	0.97%

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.

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 16 vote:

Proposition 2: 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 \$7.3 million to purchase replacement buses as they are needed in future years. 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 3: 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 88.5%, 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 \$14.7 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.

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 2023-24 budget that will be allocated to the reserve funds?

No, the 2023-24 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 16 ballot eliminates the district from having to incur additional costs with separate referendums at a later time.

Meet the Candidates Night

Monday, May 8, 2023

6:00 p.m.

Oliver Middle School, LGI Room

Meet the Candidates Night gives the community an opportunity to meet those who are running for a seat on Brockport's Board of Education and ask questions before casting their vote on May 16, 2023. Candidates will be given an opportunity to give opening and closing statements as well as answer questions that will be anonymously submitted on index cards.

Board of Education Candidate

Two Board of Education trustees will be elected to serve a five-year term beginning July 1, 2023.



Name: Michael Turbeville
Occupation: Police Officer, Rochester Police Department
BCSD Resident: I grew up in Hamlin and have lived in this area my entire life. I have been a resident of BCSD for almost 7 years.

Family information: My wife Carrie works at the Hill School as an aide. I have two sons who attend Brockport High School, Caleb (11th grade) and Gabriel (9th grade).

School/Community Activities/Memberships: I have been a Trustee on the Brockport School Board for almost five years. I was a member of the Town of Sweden, Environmental Conservation Board for about two years.

Why do you want to serve on Brockport's Board of Education?

As a former teacher and current police officer, my unique experiences and perspectives have made me a valuable member of our school board. It has been a privilege to be involved in decision making that has resulted in our school being a safer learning community. The work that the Brockport School Board is currently involved in is exciting and I would love the opportunity to continue to be involved in it. It has been a privilege serving our community in this capacity and I will continue to do so with the utmost respect, integrity and dedication. I will continue to be student focused and do all I can to improve the success of our students, faculty, staff and community. Additionally, I will continue to be an advocate for the safety and security of our entire school community.

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

- 1.) Safety and Security of our students, employees and parents/ community visitors.
- 2.) Hiring and retaining highly qualified faculty and staff members.
- 3.) Providing academic and extracurricular programs and resources to help our students overcome the pandemic era "slide" and to succeed in life.



Name: Robert J Lewis
Education: BS – Statistics – SUNY – University at Buffalo – June 1984
AS – Computer Information Systems – MCC – December 2000
Occupation: Wegmans Food Markets – Business Analysis Manager
BCSD Resident: 23 years

Family Information: Wife – Margaret, Sons – Robert and Matthew

School/Community Activities/Memberships: Brockport School District – Board of Education (4 Years)
Scout Troop 375 – Volunteer (15 Years)
Brockport Elks Lodge – Member (6 Years)

Why do you want to serve on Brockport's Board of Education?

The Brockport School District has a long history of providing a quality education to the students of our community. As a member of the Board for over 4 years I have seen first hand what a great place Brockport School district is. I feel I have had a positive impact on the district. I hope the voters will consider returning me for a second term.

The Brockport School District has a responsibility to ensure the safety and security of our students and staff. During my term the district has made numerous safety improvements. I believe it is important that safety is continually monitored and updated. I think this is an important part of the Board of Educations work. I expect evaluating safety of our students and staff will be an ongoing priority!

The school district faces declining enrollment. I believe that careful planning is necessary to ensure we maintain the current diversity of programs for our students. At the same time we must create long term staffing goals to ensure we have appropriate staff to support our students.

In addition, I believe it is important to stay within the tax cap. Over the last few years the board has put forth fiscally responsible budgets. Careful long term planning is the key to responsible budgeting going forward.

The Brockport School District has always been an important institution for our community. If reelected, I will work with the many talented individuals within the district to continue a positive and future-driven relationship with the Brockport area.

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

- 1.) Ensure a safe environment for students and staff.
- 2.) Work to counter learning loss created by COVID restrictions.
- 3.) Plan accordingly for projected decreases in enrollment.




Name: Benjamin Reed
Occupation: Self Employed Owner of Ben Reed's Expert Appliance Repair
BCSD Resident: 28 years
Family information: Partner Brian Aguiar
School/Community Activities/Memberships: I was a substitute for the district in 2019.

Why do you want to serve on Brockport's Board of Education?

I want to have a part in the decision-making process for the betterment of the BCSD students, faculty and staff.

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

- 1) Balancing the budget
- 2) Security within the district
- 3) Ability to serve the needs of the ever-changing student population

BUDGET  **OTE**

TUESDAY, MAY 16, 2023

Visit www.bcs1.org/budget for more information

What will you see at the polls?

Proposition #1

Shall the following resolution be adopted, to wit:

Resolved, that the Board of Education of the Brockport Central School District, Brockport, New York, be and hereby is authorized to expend necessary funds to meet expenditures for the fiscal year 2023-2024 and to levy the necessary tax therefore and to appropriate and expend \$609,000 from the 2021 Bus Purchase Capital Reserve Fund, be approved?

Proposition #2

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 "2023 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 \$7,300,000 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.

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 "2023 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 \$14,700,000, 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.

Voter qualifications You do not have to

- A citizen of the United States
 - A resident of the District for at least thirty (30) days prior to the vote
 - Proof of residency, such as a driver's license, utility bill, etc.
 - At least eighteen (18) years of age
- Own property
 - Register in advance
 - Have a child registered in the District



PLEASE VOTE

TUESDAY, MAY 16, 2023

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

Jeffrey Harradine, *Vice President*
Term Expires June 30, 2027

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

Daniel Legault, *Trustee*
Term Expires June 30, 2026

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 of Schools

Jerilee Gulino
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 Education

Jill Reichhart
Director of Finance/Treasurer

Ashley Decker & Maggie Stewart
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Lisa Constantine
Graphic Designer



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