



2022-23 FINAL & 2023-24 ORIGINAL BUDGET SUMMARY AND
RELATED INFORMATION

Brighton Area Schools

PRESENTED JUNE 12, 2023



Brighton Area Schools
125 S. Church Street
Brighton, MI 48116

2022-23 BOARD OF EDUCATION

Mr. Roger Myers.....President
Mr. Bill Trombley.....Vice President
Mr. John Conely.....Treasurer
Dr. Jennifer Marks.....Secretary
Dr. Angela Krebs.....Trustee
Ms. Alicia Reid.....Trustee
Mr. Andy Storm.....Trustee

ADMINISTRATION

Dr. Matt Outlaw.....Superintendent
Mr. Mike. Engelter.....Assistant Superintendent of Finance
Dr. Liz Mosher.....Assistant Superintendent of Curriculum
Mr. Chad Scaling.....Assistant Superintendent of Human Resources

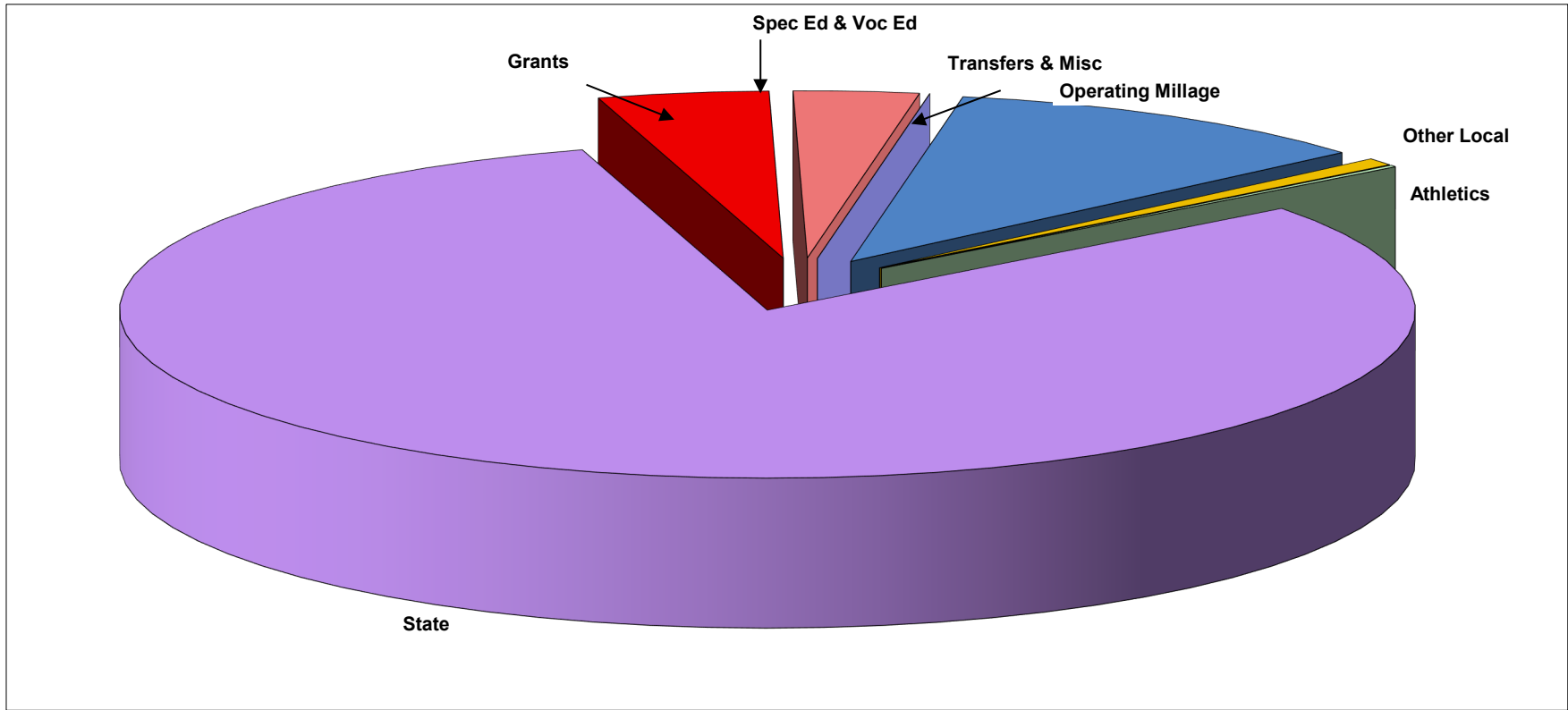
BRIGHTON AREA SCHOOLS

2023-24 Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
Original Budget

	OPERATING	SPECIAL REVENUE			Capital Projects	TOTAL
	General Fund	Food Service	Student Activity	Community Education	Capital Projects	
REVENUES:						
Local:						
Property Taxes	13,133,114					13,133,114
Food Sales and Catering Revenues		1,348,000				1,348,000
Athletic Admissions and Fees	196,500					196,500
Other	868,200		1,500,000	3,762,200	14,000	6,144,400
State	96,927,872	174,000				97,101,872
Federal	5,119,662	760,000				5,879,662
County Special Education and Misc. via LESA	3,755,000					3,755,000
Total Revenues	120,000,348	2,282,000	1,500,000	3,762,200	14,000	127,558,548
EXPENDITURES:						
Instruction:						
Basic Programs	72,370,094					72,370,094
Added Needs	11,672,353					11,672,353
Adult/Continuing Education	443,592			4,241,160		4,684,752
Instructional Support Services:						
Pupil	3,736,155					3,736,155
Instructional Staff	6,275,955					6,275,955
School Administration	4,452,367					4,452,367
Non-Instructional Support Services:						
General Administration	830,460					830,460
Business	894,109					894,109
Operations and Maintenance	8,224,149					8,224,149
Pupil Transportation	2,704,700					2,704,700
Central	1,753,058					1,753,058
Athletics	1,726,297					1,726,297
Food Service		2,227,492				2,227,492
Community	14,772					14,772
Student Activity			1,350,000			1,350,000
Custody and Care of Children	0					0
Capital Outlay	0					0
Debt Services:						
Principal	166,000					166,000
Interest						0
Agent Fees					200	200
Total Expenditures	115,264,062	2,227,492	1,350,000	4,241,160	200	123,082,914
Excess of Revenues over Expenditures	4,736,286	54,508	150,000	(478,960)	13,800	4,475,634
OTHER FINANCING SOURCES/(USES):						
Bond Proceeds						0
Operating Transfers In & Other	200	0		371,348	50,000	421,548
Other	0					0
Operating Transfers Out	(540,916)	0				(540,916)
Total Other Financing Sources/(Uses)	(540,716)	0		371,348	50,000	(119,368)
Excess of Revenues and OFS/(OFU) over Expenditures	4,195,570	54,508	150,000	(107,612)	63,800	4,356,266
Fund Balance - Beginning of Year	14,115,839	1,206,659	1,064,120	107,612	531,635	17,025,865
Fund Balance - End of Year	18,311,409	1,261,167	1,214,120	0	595,435	21,382,131

BRIGHTON AREA SCHOOLS

2022-23 Final & 2023-24 General Fund Original Budget
Revenues and Other Financing Sources



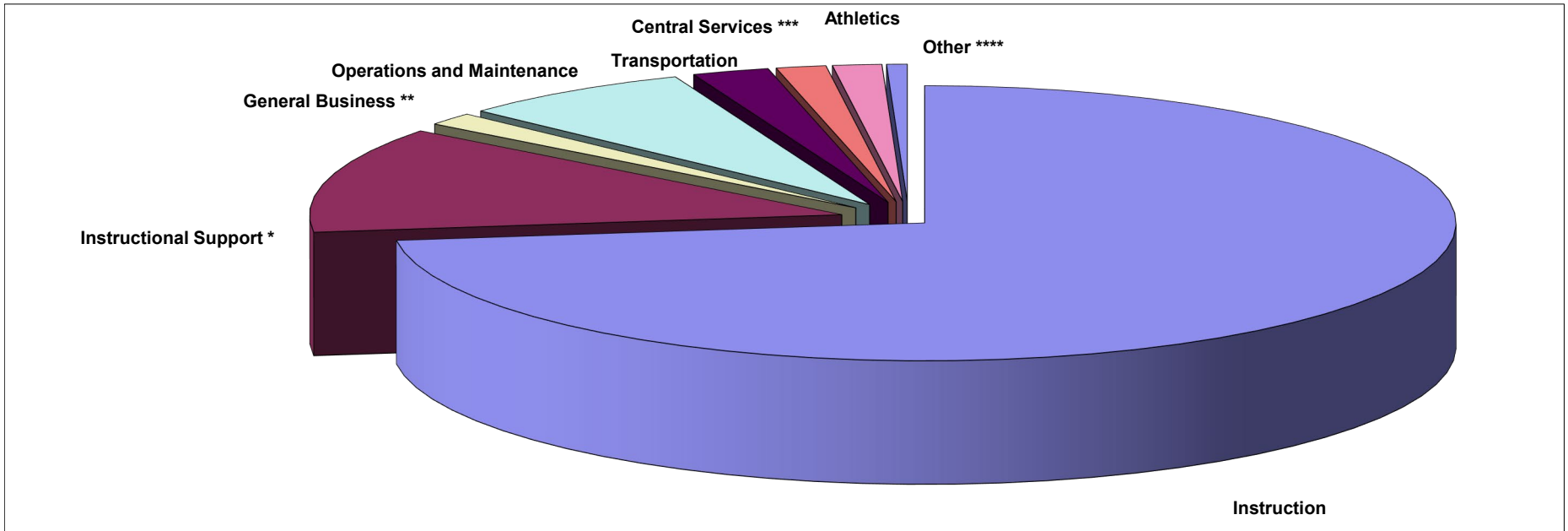
	2022-23 Final		2023-24			
	Final Budget	% of Total	Original Budget	% of Total	Increase / (Decrease)	% Change from 2021-22
REVENUES and OFS:						
Operating Millage	12,095,333	10.7%	13,133,114	10.9%	1,037,781	A 8.6%
Other Local	1,276,200	1.1%	868,200	0.7%	(408,000)	B -32.0%
Athletics	241,950	0.2%	196,500	0.2%	(45,450)	C -18.8%
State	90,685,147	80.2%	96,927,872	80.8%	6,242,725	D 6.9%
Grants	4,746,982	4.2%	5,119,662	4.3%	372,680	E 7.9%
Spec Ed & Voc Ed	4,020,334	3.6%	3,755,000	3.1%	(265,334)	F -6.6%
Transfers & Misc	28,000	0.0%	200	0.0%	(27,800)	G -99.3%
Total	113,093,946	100.0%	120,000,548	100.0%	6,906,602	6.1%

BRIGHTON AREA SCHOOLS

2022-23 Final & 2023-24 Original Budget - General Fund Revenue Detail

Non-PRE taxable value	717,373,063	Non-Homestead Property Tax Rev:	12,912,715
Commercial Personal Property Value:	52,649,781	Comm Personal Property Tax Rev:	315,899
Total Taxable Value:	770,022,844	Total Property Tax Revenue	13,228,614
2019 Non-Homestead Millage:	18.0000	State Aid Membership blended FTE:	9,795.19
2019 Commerical Personal Property Millage:	6.0000	Per Pupil Foundation	\$9,608
		2022-23	2023-24
2021-22		Final	ORIGINAL
Actual		Budget	BUDGET
			\$ Change
			2023 Final
			vs. 2024 Projected
	LOCAL REVENUE:		
11,348,529	Property Taxes	12,095,333	13,133,114 1 1,037,781
243,613	Athletics	241,950	196,500 2 (45,450)
366,258	Other Local	1,276,200	868,200 3 (408,000)
11,958,400	TOTAL LOCAL SOURCES	13,613,483	14,197,814 584,331
	STATE REVENUE:		
63,238,550	Foundation Revenue	73,963,345	82,526,203 4 8,562,858
8,796,209	MPSERS Cost Offset/Funding	9,496,846	11,630,940 5 2,134,094
441,553	At Risk - 31A	759,968	1,000,000 6 240,032
4,189,231	Other Catagorical Funding	6,464,988	1,770,729 7 (4,694,259)
76,665,543	TOTAL STATE SOURCES	90,685,147	96,927,872 6,242,725
	FEDERAL REVENUE:		
168,187	Title Grants	288,051	239,624 8 (48,427)
24,000	Carl Perkins	24,000	24,000 0
7,585	Medicaid	7,000	3,500 (3,500)
532,775	Other	4,427,931	4,852,538 9 424,607
732,547	TOTAL FEDERAL SOURCES	4,746,982	5,119,662 372,680
	INTERMEDIATE SOURCES:		
3,880,737	Special & Vocational Education	4,020,334	3,755,000 10 (265,334)
	OPERATING TRANSF IN AND OTHER FINANCING SOURCES:		
0	Food Service	0	0 0
9,876	Indirect Costs	5,500	200 (5,300)
200	Sale of Fixed Assets	22,500	0 (22,500)
826,000	Other Financing Sources	0	0 0
836,076	TOTAL INCOMING TRANSF and OTHER FINANCING SOURCES:	28,000	200 (27,800)
94,073,303	TOTAL REVENUES and OTHER FINANCING SOURCES	113,093,946	120,000,548 6,906,602
90,311,859	TOTAL EXPENDITURES and OTHER FINANCING USES	111,973,060	115,804,978 3,831,918
	OTHER FINANCING SOURCES	0	0 0
3,761,444	Increase (Decrease) in Fund Balance	1,120,886	4,195,570 3,074,684
9,233,509	Fund Balance - Beginning of Year	12,994,953	14,115,839 1,120,886
12,994,953	Fund Balance - End of Year	14,115,839	18,311,409 4,195,570
14.39%	Fund Balance as a % of Expenditures	12.61%	15.81%

BRIGHTON AREA SCHOOLS
 2022-23 Final & 2023-24 Original Budget
 General Fund Expenditures by Function



EXPENDITURES:	2022-23 Final		2023-24			% Change from 2021-22
	Final Budget	% of Total	Original Budget	% of Total	Increase / (Decrease)	
Instruction	82,707,231	73.8%	84,486,039	73.0%	1,778,808	A 2.2%
Instructional Support *	14,005,541	12.5%	14,464,477	12.5%	458,936	B 3.3%
General Business **	1,630,391	1.5%	1,724,569	1.5%	94,178	C 5.8%
Operations and Maintenance	7,164,367	6.4%	8,224,149	7.1%	1,059,782	D 14.8%
Transportation	2,414,800	2.2%	2,704,700	2.3%	289,900	E 12.0%
Central Services ***	2,016,917	1.8%	1,753,058	1.5%	(263,859)	F -13.1%
Athletics	1,632,684	1.5%	1,726,297	1.5%	93,613	G 5.7%
Other ****	401,129	0.4%	721,688	0.7%	320,559	H 79.9%
Total	111,973,060	100%	115,804,978	100%	3,831,918	3.4%

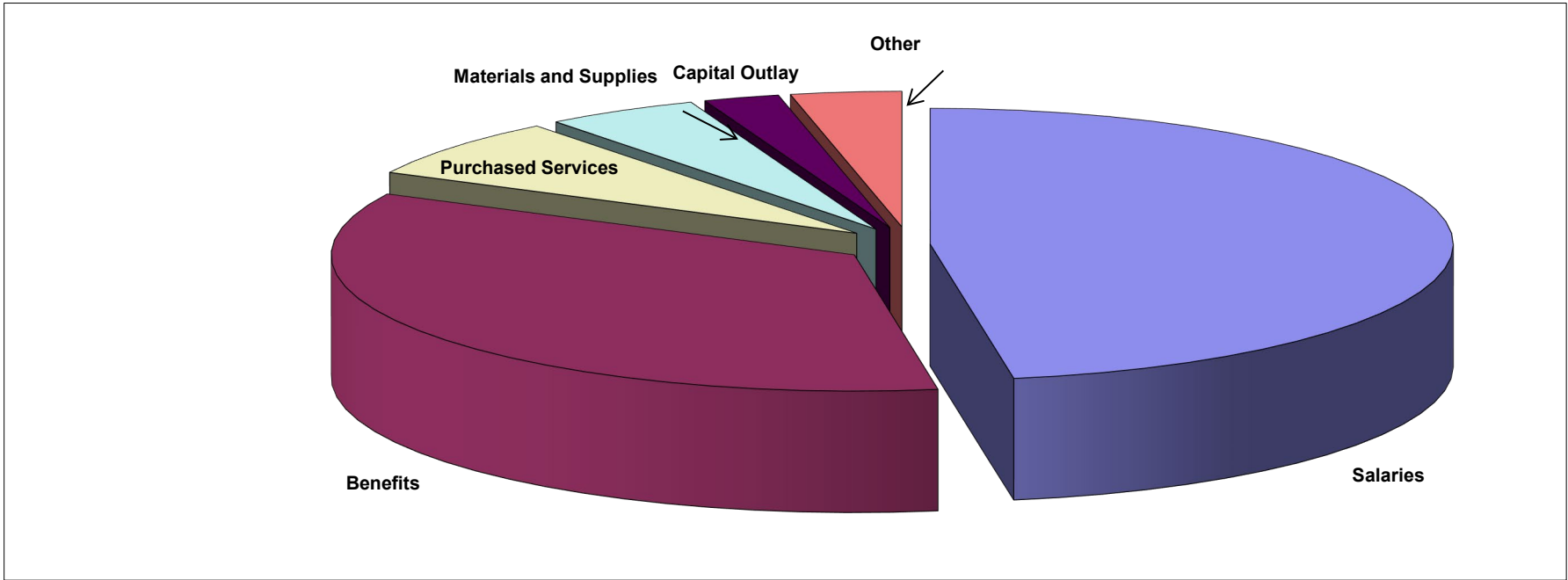
* Includes Pupil Support, Instructional Staff Services, and School Administration

** Includes Board of Education, Executive Administration, and Business Services

*** Personnel, Communication Services and Technology Services

**** Includes Athletics, Community Services, Payments to Other Non-Public Schools, and Operating Transfers Out

BRIGHTON AREA SCHOOLS
 2022-23 Final & 2023-24 Original Budget
 General Fund Expenditures by Object Code



	2022-23 Final		2023-24		Increase / (Decrease)	% Change from 2021-22
	Final Budget	% of Total	Original Budget	% of Total		
EXPENDITURES:						
Salaries	51,126,198	45.7%	54,945,937	47.4%	3,819,739	1 7.5%
Benefits	42,244,861	37.7%	40,484,413	35.0%	(1,760,449)	2 -4.2%
Purchased Services	8,364,604	7.5%	8,221,491	7.1%	(143,113)	3 -1.7%
Materials and Supplies	5,194,209	4.6%	5,477,498	4.7%	283,289	4 5.5%
Capital Outlay	1,622,708	1.4%	2,706,663	2.3%	1,083,955	5 66.8%
Other	3,420,480	3.1%	3,968,976	3.4%	548,496	6 16.0%
Total	111,973,060	100%	115,804,978	100%	3,831,917	3.4%

Chart depicts 2023-24 figures.

BRIGHTON AREA SCHOOLS
 2022-23 Final & 2023-24 Original Budget
 General Fund Expenditures and Other Financing Uses Summary

2021-22 Actual	Function	2022-23 Final	2023-24 Projected Budget						
			Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
23,284,403	111 Elementary	A 29,805,342	30,121,230	16,403,704	12,093,351	476,425	767,750	380,000	0
12,515,439	112 Middle School	B 16,966,232	16,514,713	9,217,993	6,654,185	372,820	227,215	40,000	2,500
19,226,153	113 High School	C 24,572,566	25,652,550	14,210,814	9,900,221	911,965	474,500	150,000	5,050
78,192	119 Summer School	D 201,636	81,600	0	0	0	81,600	0	0
55,104,187	Total Basic Programs	71,545,776	72,370,094	39,832,512	28,647,757	1,761,210	1,551,065	570,000	7,550
7,054,700	122 Special Education	E 8,285,251	8,526,472	4,604,864	3,735,408	159,600	16,600	0	10,000
446,415	125 Compensatory Education	F 550,884	1,336,001	895,988	434,113	1,500	4,400	0	0
1,805,166	127 Career & Technical Education	G 1,912,942	1,809,881	971,352	564,278	5,400	140,150	3,700	125,000
9,306,281	Total Added Needs	10,749,077	11,672,353	6,472,204	4,733,800	166,500	161,150	3,700	135,000
360,618	132 Adult Education	H 412,378	443,592	247,000	157,092	22,250	14,500	0	2,750
360,618	Total Adult/Continuing Educ	412,378	443,592	247,000	157,092	22,250	14,500	0	2,750
64,771,086	Total Instruction	82,707,231	84,486,039	46,551,716	33,538,649	1,949,960	1,726,715	573,700	145,300
1,471,219	212 Guidance	I 1,846,753	1,866,228	833,419	913,184	300	119,325	0	0
398,462	213 Health	J 479,984	549,723	357,844	176,379	4,500	11,000	0	0
4,751	214 Psychology	K 130,820	12,583	8,000	4,583	0	0	0	0
283,592	216 Social Work	L 312,530	468,068	260,075	207,993	0	0	0	0
159,986	218 Teacher Consultant	M 159,333	164,631	100,258	63,173	700	500	0	0
585,530	219 Other Pupil Support	N 615,422	674,922	290,000	116,622	263,300	0	0	5,000
2,903,540	Total Pupil Support Services	3,544,842	3,736,155	1,849,596	1,481,933	268,800	130,825	0	5,000
1,206,999	221 Improvement of Instruction	O 2,634,424	2,507,674	1,235,740	1,130,360	89,500	51,123	0	950
989,546	222 Library	P 882,745	1,068,413	599,381	403,827	6,000	59,205	0	0
2,308,708	226 Supervision of Instructional Staff	Q 2,671,776	2,699,868	360,638	228,830	2,061,000	900	0	48,500
4,505,253	Total Instructional Staff Services	6,188,945	6,275,955	2,195,760	1,763,017	2,156,500	111,228	0	49,450
111,420	231 Board of Education	R 156,600	174,100	0	0	148,600	15,000	0	10,500
525,120	232 Executive Administration	S 603,607	656,360	326,512	248,848	38,000	32,000	0	11,000
636,540	Total General Administration	760,207	830,460	326,512	248,848	186,600	47,000	0	21,500
3,555,540	241 Office of the Principal	T 4,064,198	4,222,803	2,190,444	1,971,209	37,750	14,390	0	9,010
228,457	249 Other School Administration	U 207,556	229,564	121,824	73,241	11,500	23,000	0	0
3,783,997	Total School Administration	4,271,754	4,452,367	2,312,268	2,044,449	49,250	37,390	0	9,010

BRIGHTON AREA SCHOOLS
 2022-23 Final & 2023-24 Original Budget
 General Fund Expenditures and Other Financing Uses Summary

2021-22 Actual	Function	2022-23 Final	2023-24 Projected Budget						
			Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
763,345	252 Fiscal Services	V 854,184	874,109	462,723	364,236	4,150	3,000	0	40,000
15,774	259 Other Business Services	16,000	20,000	0	0	0	0	0	20,000
779,119	Total Business Services	870,184	894,109	462,723	364,236	4,150	3,000	0	60,000
6,982,650	261 Operating Buildings Services	W 6,690,397	7,424,709	397,155	365,291	2,234,300	2,851,500	1,546,463	30,000
190,857	266 Security	X 473,970	799,440	25,000	47,282	515,008	112,150	100,000	0
7,173,507	Total Operations and Maintenance	7,164,367	8,224,149	422,155	412,573	2,749,308	2,963,650	1,646,463	30,000
2,385,364	271 Pupil Transportation	Y 2,414,800	2,704,700	0	0	1,500	1,700	350,000	2,351,500
2,385,364	Total Pupil Transportation	2,414,800	2,704,700	0	0	1,500	1,700	350,000	2,351,500
6,073	282 Communication Services	13,650	14,000	5,000	3,000	0	6,000	0	0
413,024	283 Personnel	Z 475,005	482,046	216,121	214,170	40,866	5,290	0	5,600
968,357	284 Technology Services	AA 1,430,216	1,135,488	161,087	111,902	141,000	110,000	106,500	505,000
74,477	285 Pupil Services	BB 98,046	121,523	71,799	49,724				
1,461,931	Total Central Support Services	2,016,917	1,753,058	454,007	378,796	181,866	121,290	106,500	510,600
1,478,675	293 Athletics	CC 1,632,684	1,726,297	371,200	251,911	658,785	334,700	30,000	79,700
0	296 Student Activity	0	0	0	0	0	0	0	0
1,478,675	Total Athletics	1,632,684	1,726,297	371,200	251,911	658,785	334,700	30,000	79,700
5,189	371 Non-Public Schools	13,998	14,772	0	0	14,772	0	0	0
5,189	Total Non-Public School Transfers	13,998	14,772	0	0	14,772	0	0	0
181,637	511 Debt Service	165,200	166,000	0	0	0	0	0	166,000
181,637	Total Debt Service	165,200	166,000	0	0	0	0	0	166,000
9,881	611 Indirect Grant Costs	118,031	115,568	0	0	0	0	0	115,568
236,140	625 Transfer to Other Funds	DD 103,900	425,348	0	0	0	0	0	425,348
246,021	Total Debt Service	221,931	540,916	0	0	0	0	0	540,916
90,311,859	Total General Fund	111,973,060	115,804,978	54,945,937	40,484,413	8,221,491	5,477,498	2,706,663	3,968,976
	Percent of Total Expenditures		100.0%	47.4%	35.1%	7.1%	4.7%	2.3%	3.4%
	Salaries & Benefits to Total Expenditures		82.5%						
	Salaries & Benefits to Total Revenue		79.5%						

BRIGHTON AREA SCHOOLS

2022-23 Final & 2023-24 Original Budget
Food Service Fund Revenues and Expenditures

<u>2021-22 ACTUAL</u>		<u>2022-23 FINAL BUDGET</u>	<u>2023-24 ORIGINAL BUDGET</u>	<u>\$ Change 2023 vs. 2024</u>
	Revenues:			
	Local:			
642,621	Food Sales	1,727,500	1,321,000	(406,500)
22,280	Vending, Catered Events, and Miscellaneous	18,600	17,000	(1,600)
11,920	Miscellaneous Transfers	10,000	10,000	0
	State:			
50,888	School Lunch	127,963	74,000	(53,963)
89,884	MPSERS 147c UAAL Rate Stabilization	103,550	100,000	(3,550)
	Federal:			
2,664,197	Lunch & USDA Commodity	870,628	760,000	(110,628)
<u>3,481,790</u>	Total Revenues	<u>2,858,241</u>	<u>2,282,000</u>	<u>(576,241)</u>
	Expenditures:			
	Salaries:			
579,442	Food Service Director & Staff	600,482	571,192	(29,290)
352,323	Employee Benefits	336,180	326,750	(9,430)
21,108	Contracted Services	16,035	15,850	(185)
19,967	Repair & Maintenance	26,400	26,000	(400)
1,295,092	Food Purchases	1,172,950	1,152,700	(20,250)
27,710	Capital Outlay	734,000	100,000	(634,000)
29,234	Misc.	4,210	35,000	30,790
<u>2,324,876</u>	Total Expenditures	<u>2,890,257</u>	<u>2,227,492</u>	<u>(662,765)</u>
1,156,914	Excess (Deficit) of Revenues over (under) Expenditures	(32,016)	54,508	86,524
3,720	Other Financing Sources - Operating Transfer from General Fund	3,900	0	(3,900)
0	Other Financing Uses - Operating Transfer to General Fund	0	0	0
1,160,634	Increase (Decrease) in Fund Balance	(28,116)	54,508	82,624
74,141	Fund Balance - Beginning of Year	1,234,775	1,206,659	(28,116)
<u>1,234,775</u>	Fund Balance - End of Year	<u>1,206,659</u>	<u>1,261,167</u>	<u>54,508</u>

BRIGHTON AREA SCHOOLS

2022-23 Final & 2023-24 Original Budget
Community Education Fund Revenues and Expenditures

<u>2021-22 ACTUAL</u>		<u>2022-23 FINAL BUDGET</u>	<u>2023-24 ORIGINAL BUDGET</u>	<u>\$ Change 2023 vs. 2024</u>
	Revenues:			
3,334,669	Local	3,619,965	3,449,700	(170,265)
259,592	MPSERS 147c UAAL Rate Stabilization	300,256	312,500	12,244
711,564	Federal Grants	1,450,991	0	(1,450,991)
0	Miscellaneous	0	0	0
<u>4,305,825</u>	Total Revenues	<u>5,371,212</u>	<u>3,762,200</u>	<u>(1,609,012)</u>
	Expenditures:			
1,680,187	Salaries	1,455,205	1,537,050	81,845
1,134,187	Benefits	1,226,290	1,055,660	(170,630)
1,076,660	Contracted Services	1,256,531	1,038,250	(218,281)
370,950	Supplies	646,756	432,900	(213,856)
16,584	Equipment	597,620	0	(597,620)
206,303	Miscellaneous	238,810	177,300	(61,510)
<u>4,484,871</u>	Total Expenditures	<u>5,421,212</u>	<u>4,241,160</u>	<u>(1,180,052)</u>
(179,046)	Increase (Decrease) in Fund Balance	(50,000)	(478,960)	(428,960)
182,420	Other Financing Uses - Operating Transfer to/from General Fund	50,000	371,348	
104,238	Fund Balance - Beginning of Year	107,612	107,612	0
<u>107,612</u>	Fund Balance - End of Year	<u>107,612</u>	<u>0</u>	<u>(107,612)</u>

BRIGHTON AREA SCHOOLS

2022-23 Final & 2023-24 Original Budget
Student Activity Revenues and Expenditures

<u>2021-22</u> <u>Actual</u>		<u>2022-23</u> <u>FINAL</u> <u>BUDGET</u>	<u>2023-24</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>\$ Change</u> <u>2023 vs.</u> <u>2024</u>
	Revenues:			
<u>1,405,154</u>	Revenue from Student Activities	<u>1,523,930</u>	<u>1,500,000</u>	<u>(23,930)</u>
<u>1,405,154</u>	Total Revenues	<u>1,523,930</u>	<u>1,500,000</u>	<u>(23,930)</u>
	Expenditures:			
<u>1,226,289</u>	Student Activity Expenditures	<u>1,343,146</u>	<u>1,350,000</u>	<u>6,854</u>
<u>1,226,289</u>	Total Expenditures	<u>1,343,146</u>	<u>1,350,000</u>	<u>6,854</u>
<u>178,865</u>	Increase (Decrease) in Fund Balance	<u>180,784</u>	<u>150,000</u>	<u>(30,784)</u>
<u>704,471</u>	Fund Balance - Beginning of Year	<u>883,336</u>	<u>1,064,120</u>	<u>180,784</u>
<u>0</u>	Other Financing Uses - Operating Transfer to/from General Fund			
<u>883,336</u>	Fund Balance - End of Year	<u>1,064,120</u>	<u>1,214,120</u>	<u>150,000</u>

BRIGHTON AREA SCHOOLS

2022-23 Final & 2023-24 Original Budget
Capital Project Funds Revenues and Expenditures

<u>2021-22 ACTUAL</u>		<u>2022-23 FINAL BUDGET</u>	<u>2023-24 ORIGINAL BUDGET</u>	<u>\$ Change 2023 vs. 2024</u>
	Revenues:			
50,000	Transfer from General Fund	50,000	50,000	0
13,842	BCPA Revenue	7,500	8,000	(500)
0	Other Misc	0		
269	Interest on Investments	5,500	6,000	(500)
<u>64,111</u>	Total Revenues	<u>63,000</u>	<u>64,000</u>	<u>(1,000)</u>
	Expenditures:			
38	Bank Fees	0	200	(200)
0	Repair of Facilities	0	0	0
<u>38</u>	Total Expenditures	<u>0</u>	<u>200</u>	<u>(200)</u>
64,073	Excess of Revenues over Expenditures	63,000	63,800	126,800
<u>404,562</u>	Fund Balance - Beginning of Year	<u>468,635</u>	<u>531,635</u>	<u>(63,000)</u>
<u>468,635</u>	Projected Fund Balance - End of Year	<u>531,635</u>	<u>595,435</u>	<u>63,800</u>