

# BRIGHTON CENTRAL SCHOOL DISTRICT

## 2019-20 Budget Hearing



May 14, 2019



## Presentation of Budget Information

- Summary of Appropriation by Function
- Summary of Appropriation by Object
- Summary of Appropriation by Location
- Budget Detail by Function
- Summary of Staffing
- Property Tax Report Card
- NYS School Report Card
- NYS Fiscal Accountability Summary
- Assessor's Report
- Administrative Compensation Information

<https://www.bcsd.org/Page/15387>

Budgets communicate priorities. Where you devote resources says a lot about what you feel is best for supporting children.

**A budget is a  
value  
statement.**

- **The 2019-20 Executive Budget:**
  - **Meets and exceeds State mandates to support every child along the education spectrum.**
  - **Provides funding in support of Blueprint plans related to Diversity, Equity, and Inclusion as well as Safety and Security.**
  - **Respects taxpayers and honors commitments**

# Points of Pride Included in Budget

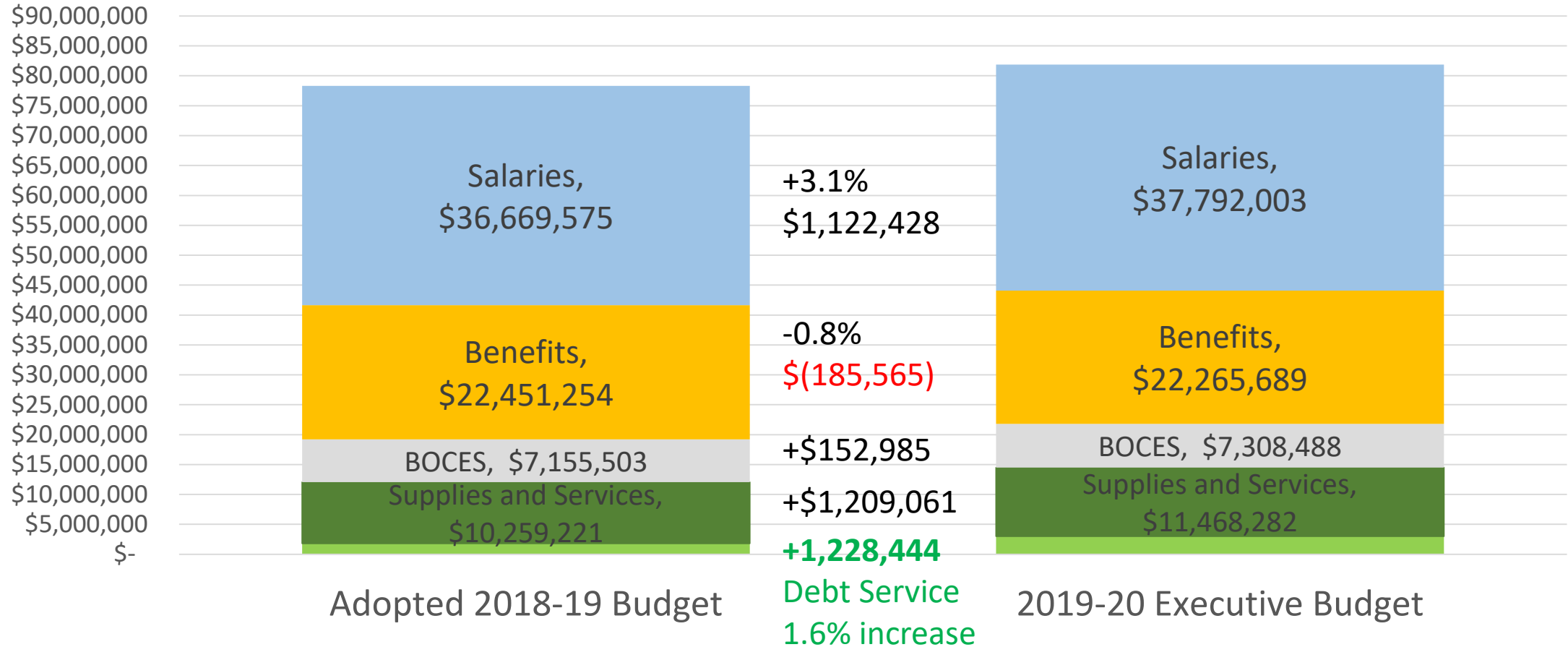


**NEW for  
2019-20**

- Dedicated FTE for diversity, equity, inclusion
- Expanded Family Navigator service
- Additional FTE's to expand services for ENL students
- Enhanced school safety staffing model
- Continued planning for full-day kindergarten
- Fully funds tax impact of 2017 Capital Project

# Spending

Executive Budget = \$81,857,906 +4.5%  
(+2.9% Operations, 1.6% Capital)



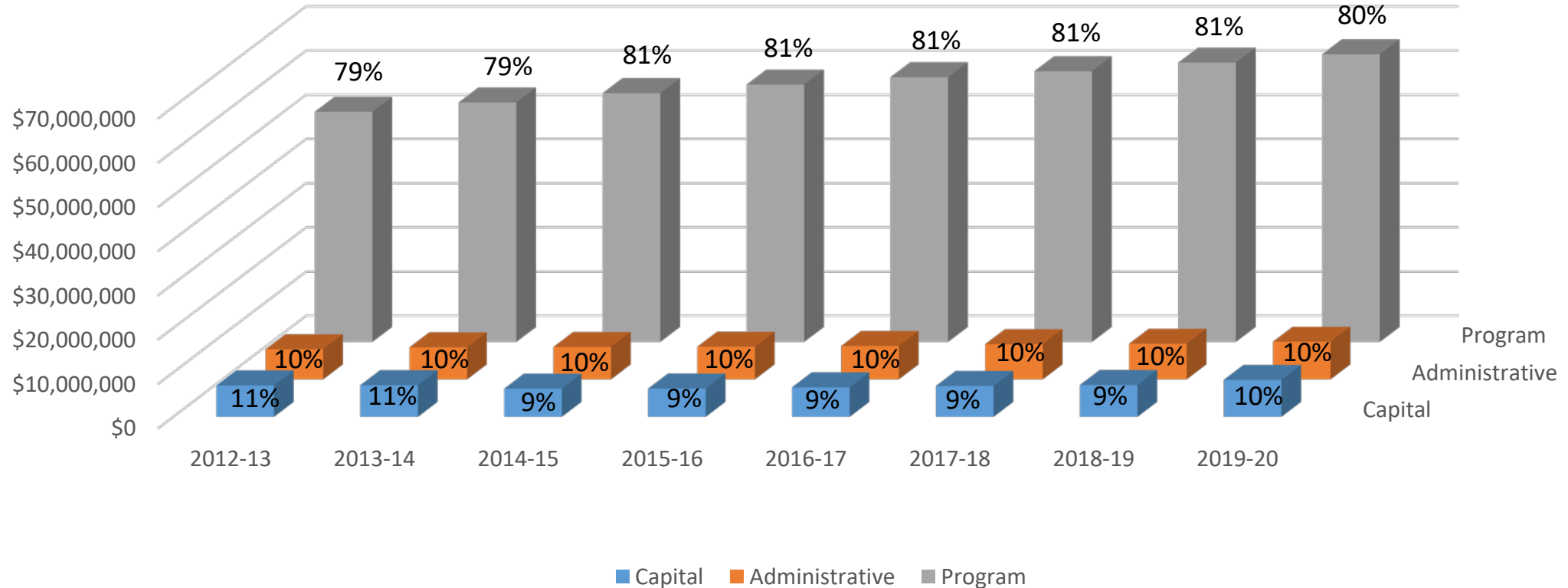
# Three-Part Budget Summary

Three-Part Budget Summary - % of Total Budget

**Avg. 5 Yr. Change**

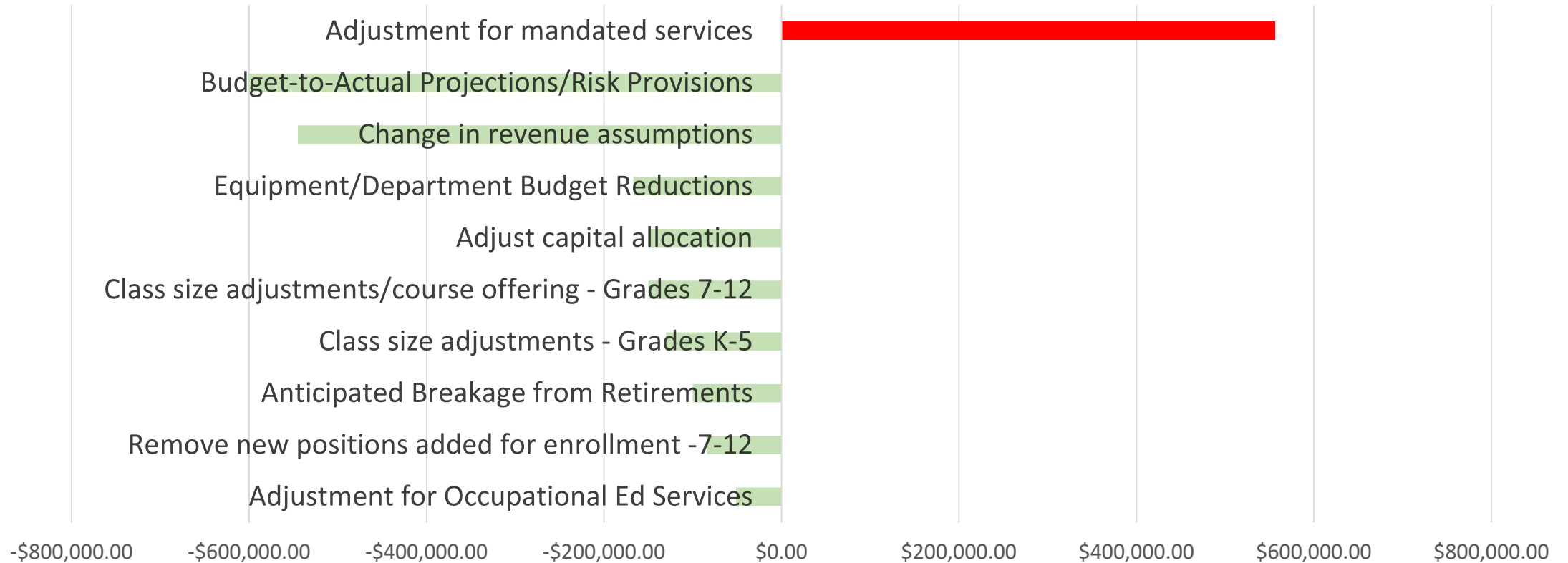
Program and Admin = 2.97%

Capital Increase = \$1.2 M, 16%



# Reduction Strategies

Changes from 2019-20 Prelim Budget



# Changes in Staffing

## Proposed Increase of \$1,122,427 or 3.1%

- Contractual and minimum wage adjustments, net of breakage - \$589,427, net 1.6% increase
- New Positions Proposed = 7.6 FTE \$325,000
  - Enrollment at 6<sup>th</sup> Grade – 1.0 FTE
  - Responding to State mandates - 2.4 FTE (ENL/SIFF)
  - Proposal related to Diversity-Equity = 0.4 FTE
  - Family Navigator – 0.6 FTE (increase from .4 to 1.0)
  - Proposal related to Safety, Security, and Wellness - 3.0 FTE (Security)
- Continue to plan for Full-Day K to avoid spike = \$113,000
- Grant adjustments - .5 FTE - \$50,000

## Proposed Staffing Reductions:

- **Class Size and Electives 7-12 (-1.4 FTE)**
  - Removes new funding for enrollment adjustments 7-12
- **Class Size Adjustments (-2.0 FTE)**
  - Grade 1 Class size from 19.4 to 21.12
  - Grade 2 Class size from 20.0 to 21.78
- **Class Size and Elective 7-12 - <\$150,000>**
  - Actual FTE and courses reduced will be determined based on course selection – will result in larger class size and fewer electives

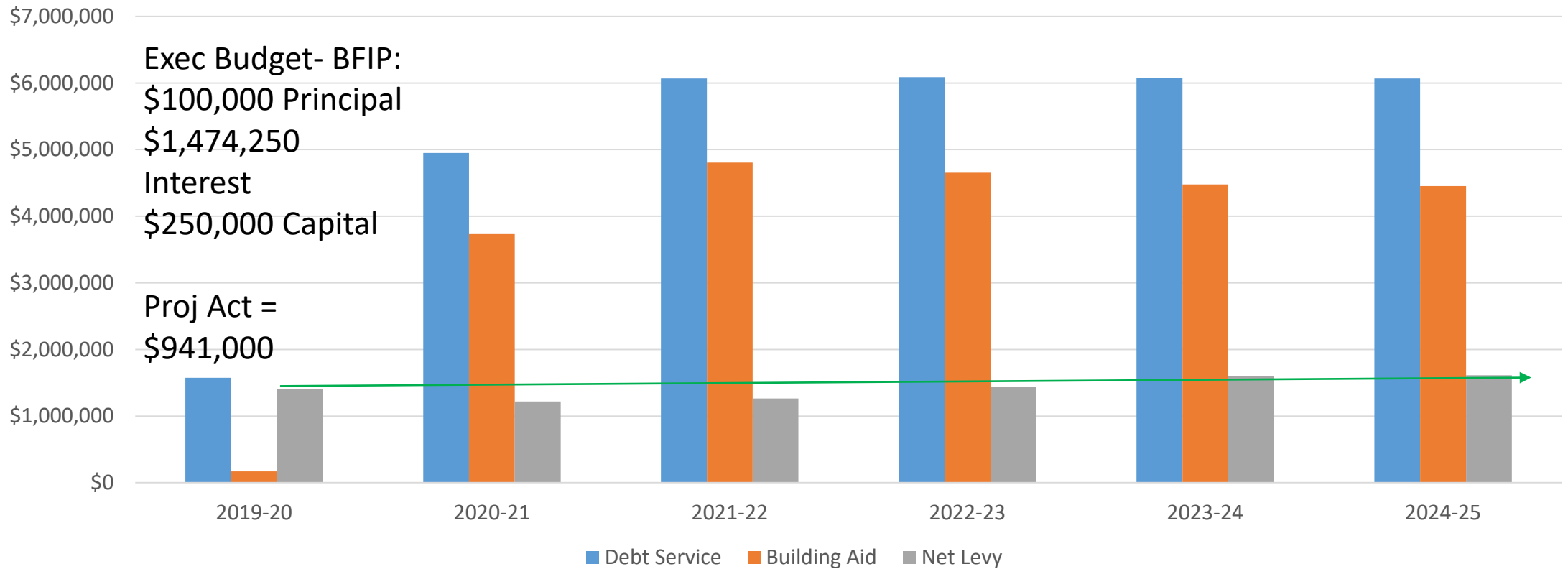




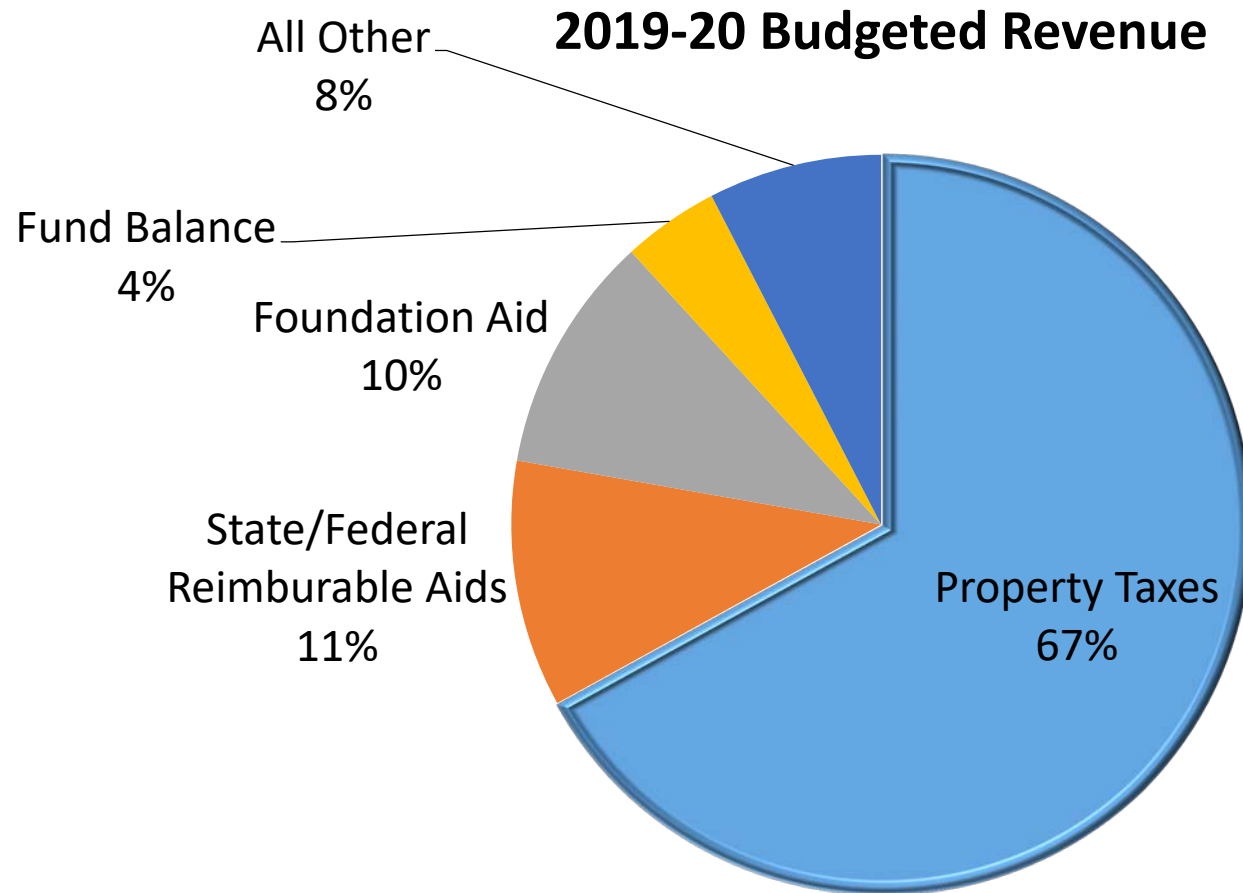
# Debt Service Funding

Executive Budget Proposal Fully Funds Future BFIP Obligations

Projected Actual Amounts



# Revenue Sources



**Proposed Tax Levy Increase at 4.89%**  
**Tax Cap Limit of 2.34%**

2019-20 Budget assumed payment of 52.5% of Foundation Aid due –  
**We are receiving 50% and have to rely on non-recurring revenue for debt.**



## 2019-20 Executive Budget Summary and Impact on Tax Levy

|   | <b>2019-20<br/>Executive<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|---|---|----------------------|---------------------|
| A) Total Preliminary Budget Amount  | \$81,857,906                            | \$3,527,353          | 4.50%               |
| B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)         | 15,039,084                              | 354,819              | 2.4%                |
| C) Unrestricted Foundation Aid  | 8,532,092                               | 576,352              | 7.2%                |
| D) Amount of Fund Balance Used for Levy of Tax                                | 3,456,000                               | -                    | 0.0%                |
| D) Non-Property Tax Revenues (B+C+D)  | \$27,027,176                            | 931,171              |                     |
| <b>E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)</b> | <b>\$54,830,730</b>                     |                      |                     |
| <b>Current Year Tax Levy</b>  | <b>\$52,275,299</b>                     |                      |                     |
| <b>% Increase in Real Property Tax Levy</b>                                   |   |                      | <b>4.89%</b>        |



# Revenue

## Estimated Impact on Tax Rates

- Tax Levy = +4.89%

|                      | Town of Brighton | Town of Pittsford |
|----------------------|------------------|-------------------|
| 2018-19 Tax Rate     | \$ 24.7069       | \$ 24.7105        |
| 2019-20 Est Tax Rate | \$ 25.7622       | \$ 25.7659        |
| Rate Change          | \$ 1.06          | \$ 1.06           |
| % Change             | 4.27%            | 4.27%             |

*The tentative increase in taxable property in the Town of Brighton increased 0.6%*

Chart of Estimated Change in Tax Bill  
(Assuming no change in assessment, or exemptions)

| Taxable Assessed Value<br>(Before STAR) | Estimated Increase |
|---|--------------------|
| \$75,000                                | \$ 79.00           |
| \$100,000                               | \$ 106.00          |
| \$150,000                               | \$ 158.00          |
| \$200,000                               | \$ 211.00          |
| \$250,000                               | \$ 264.00          |
| \$300,000                               | \$ 317.00          |
| \$350,000                               | \$ 369.00          |



# Consequences of Exceeding the Tax Cap

## Percentage of Basic STAR savings according to income

| If your 2017 income is:         | Your 2019 property tax relief credit will be this percentage of your STAR savings: |
|---------------------------------|--|
| \$75,000 or less                | 85.0%  |
| between \$75,000 and \$150,000  | 60.0%  |
| between \$150,000 and \$200,000 | 35.0%  |
| between \$200,000 and \$275,000 | 10.5%  |

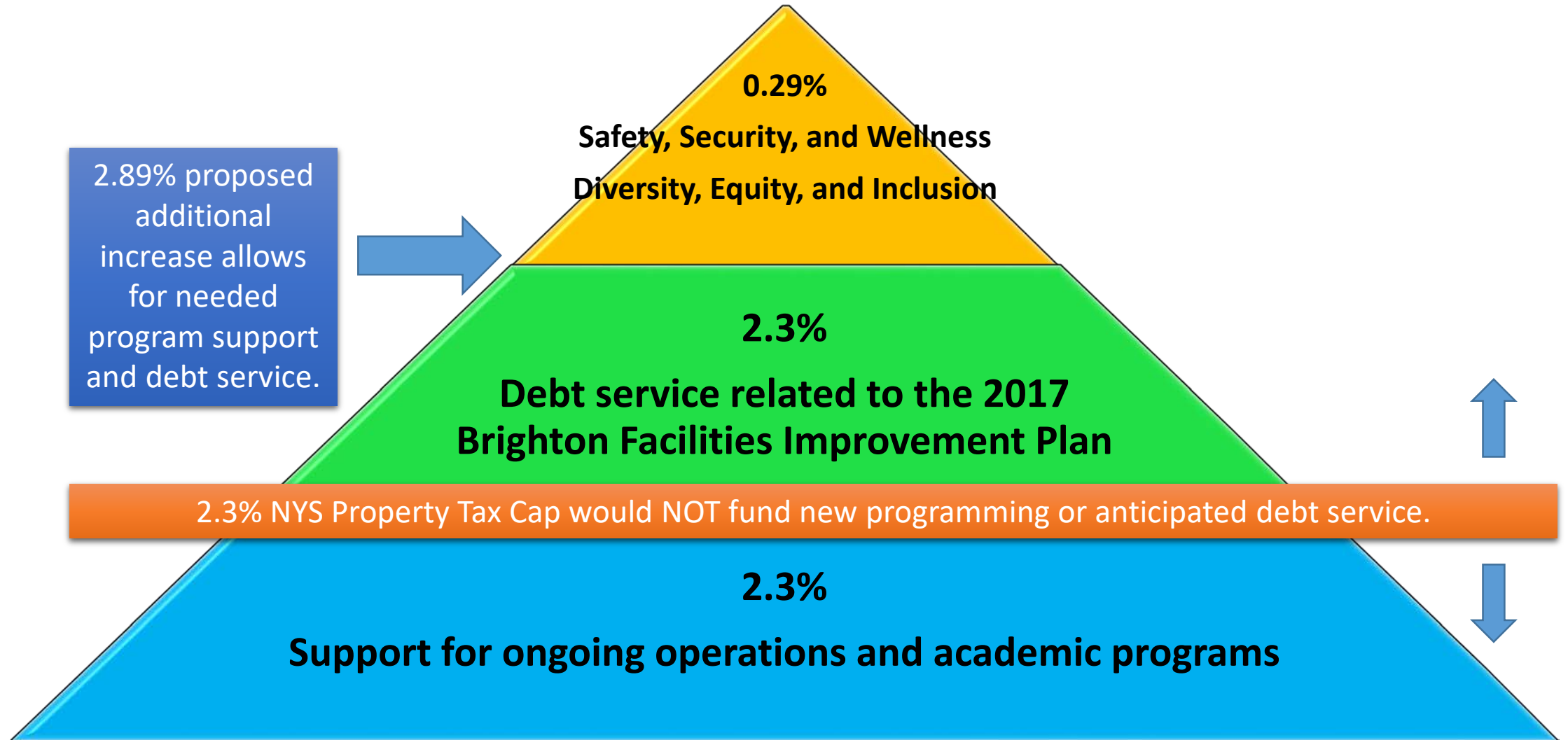
**DISTRICTS MUST BE TAX CAP COMPLIANT**

Current Max STAR Savings = \$794

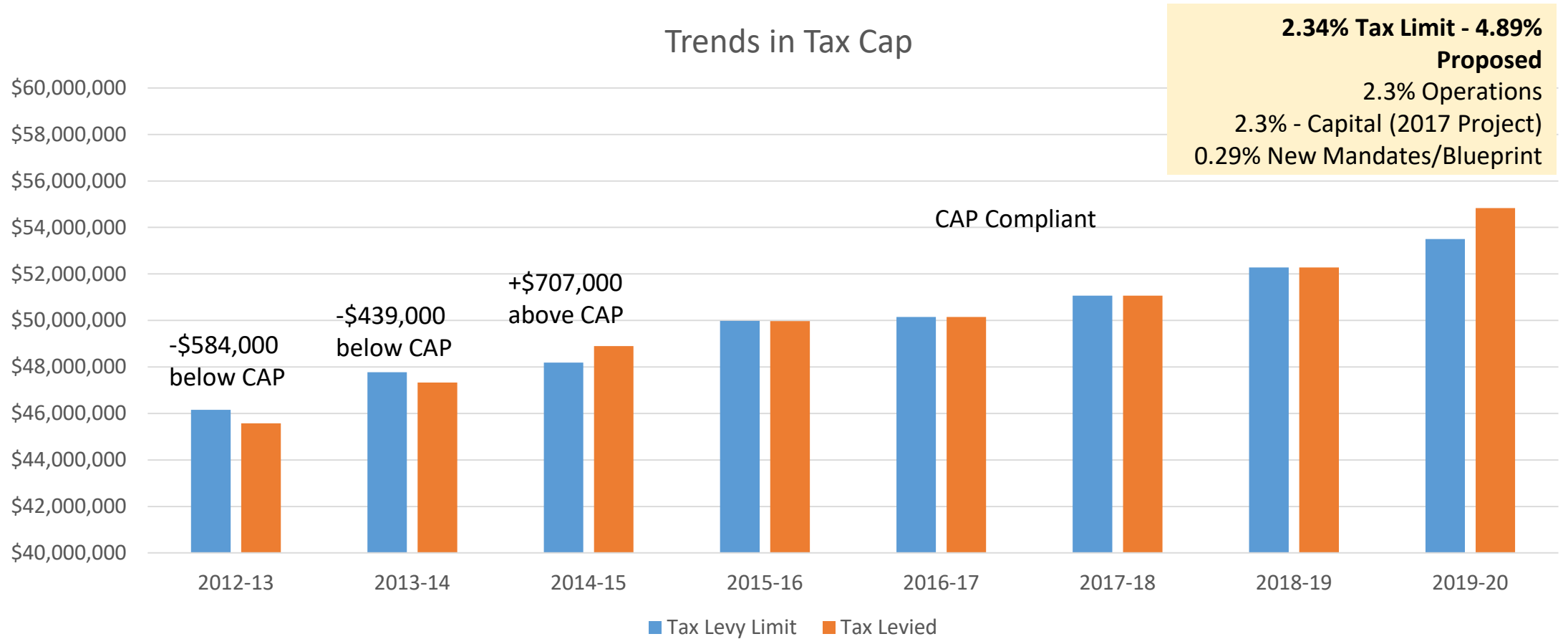
## Enhanced STAR recipients

Your credit will be 34% of your Enhanced STAR savings. Your income doesn't impact the amount of your credit.

# Components of the Tax Levy Increase



# Trends in Tax Cap



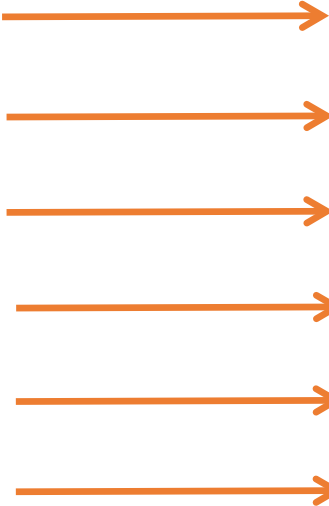


# What if the proposed budget isn't approved by 60% of voters?

***Spending would be reduced by \$1,331,959 to be cap compliant.***

### ***Categories to be considered:***

- Non-contingent equipment
- Classroom furniture
- Defer debt service built into levy
- Defer funding for Full-day K
- Department reductions
- Staff and non-mandated program reductions



**PROBLEM DELAYED:**

THESE ITEMS WILL THEN NEED TO BE FUNDED IN NEXT YEAR'S BUDGET AND NON-MANDATED PROGRAMS WILL NEED TO BE REDUCED TO PAY FOR THEM.

(extended studies, foreign language at grade 6, instrumental music in grade 4, additional athletic, arts and co-curricular activities, additional supports and opportunities)





# Proposed Withdrawal – Capital Reserve Fund

- Current Balance: \$9,600,283
- Withdrawal from Capital Reserve Fund of \$3,000,000:

Shall the Board of Education of the Brighton Central School District, Monroe County, New York (the “District”) **be authorized to withdraw \$3,000,000 from the District’s existing 2015 Capital Reserve Fund for the purpose of paying additional costs associated with the District’s capital improvement project approved by the qualified voters of the District at a proposition held on May 16, 2017**, that relate to alterations, renovations and improvements to each of the District’s existing school buildings and facilities, including in each case, site improvements for various school purposes, the reconstruction of and improvements to outdoor athletic facilities and playgrounds, and other appurtenant and related improvements and the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, and apparatus?



# Proposed Withdrawal – Technology Reserve Fund

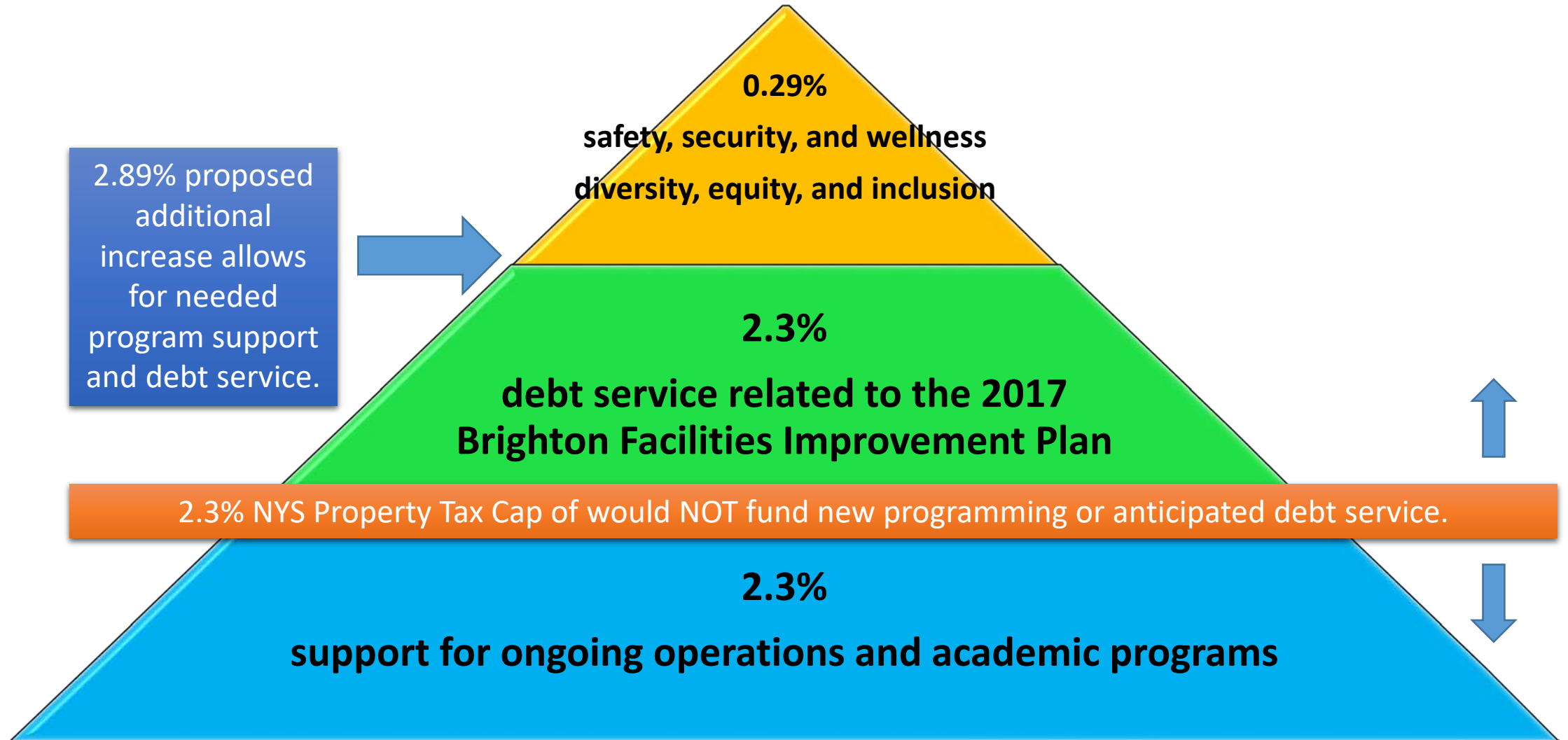
- Current Balance: \$1,590,297
- Withdrawal from Technology Reserve Fund of \$500,000:
  - 8<sup>th</sup> grade tablets – continuation of 1:1 program at secondary level
  - District infrastructure (closet switches, cabling upgrades, wireless infrastructure)
  - District storage for virtual servers
  - Staff laptop replacements
  - Student device replacements (grades K-7)
  - District audio visual hardware replacements



# Property Tax Report Card – Schedule of Reserves

| Reserve Type                           | Reserve Name              | Balance<br>3/31/2019 | Est. Balance<br>6/30/2019 | Intended Use in 2018-19  |
|--|---------------------------|----------------------|---------------------------|--|
| Capital                                | Capital (General)         | \$9,600,283          | \$8,00,283                | Proposition 1 requests authorization to withdraw \$3,000,000. Replenish with year-end surplus. |
| Capital                                | Capital (Technology)      | \$1,590,297          | \$1,090,297               | Proposition 2 requests authorization to withdraw \$500,000.                                    |
| Capital                                | Capital (Bus Purchase)    | \$200,000            | \$200,000                 | Maintain balance to replace buses purchased in 18-19.  |
| Unemployment                           | Unemployment              | \$452,862            | \$452,862                 | \$56,000 appropriated to pay 19-20 claims  |
| Insurance                              | Insurance<br>(Technology) | \$100,000            | \$200,000                 | Pay for the unbudgeted replacement of instructional hardware devices                           |
| Tax Certiorari                         | Tax Certiorari            | \$355,707            | \$355,707                 | Pay for unbudgeted tax certiorari judgements.  |
| Employee Benefits<br>Accrued Liability | EBLAR                     | \$863,021            | \$863,021                 | Pay for the unbudgeted payout of contractual benefits for which the reserve was intended.      |
| Retirement<br>Contribution             | ERS Reserve               | \$4,823,540          | \$4,823,540               | \$800,000 appropriated to offset tax levy required to pay mandated ERS contributions.          |

# Components of the Tax Levy Increase



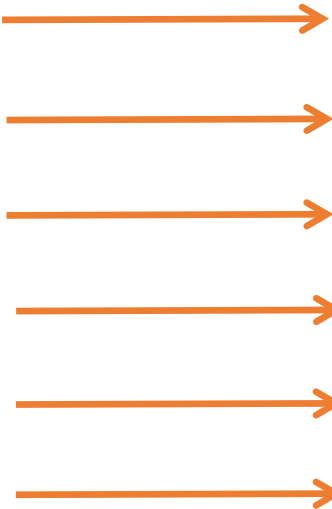


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(extended studies, foreign language at grade 6, instrumental music in grade 4, additional athletic, arts and co-curricular activities, additional supports and opportunities)

Total Spending Proposal of \$81.86 million

- **+4.5% (2.9% operations; 1.6% capital)**

Reflects our continued investment in Blueprint priorities: Safety, Security and Wellness, Rigorous Coursework for All Students, Creativity and Innovation, Instructional Technology, Diversity, Equity and Inclusion

Responds to mandated increases in spending and continued investment in program while responsibly trimming to minimize impact to students

Honors tax impact of 2017 Facilities Improvement Project and plans for future program growth

**Reflects what WE value**

**New cost of \$266 for a home valued at \$220,00**

Next Step

5/21:  
Budget Vote  
7am-9pm BHS

