



Budget Development – 2/28 Update

- Preliminary Numbers:
 - 1.9% tax increase
 - Same reserves, same spending
 - Spending would need to be reduced 2.2 million dollars
- What we've done and where we stand:
 - Meetings and Discussions **\$570,000** to go if...
 - "Triaged" reductions – Level 1, 2 and 3
 - Level 1 = app. \$500K
 - Reviewed Reserves
 - Exploring the impact of an additional **\$980,000**
 - Reviewed Cap and Revenue Areas
 - Exploring the impact of additional levy
 - Exploring changes to PILOT revenue
 - Exploring other changes to the levy
- Next Steps:
 - Continue reviewing with budget makers
 - Presenting Level 1 and 2 reductions
 - Prepare a review of reserves and a 5-year plan
 - Refine, revise and review IMPACT in clear, transparent manner

Two Parts

- Expenditures: what we spend in order to accomplish our goals.
 - Our salaries, benefits, operations, maintenance, utilities
 - Are your groceries, rent/mortgage, utilities
- Revenue: The money to pay for the expenses.
 - Our taxes, grants, investment income or use of reserves
 - Are your salaries, pension, investment income, social security
- The state has cut our funding, so we need to reduce our expenses and think about how to get more revenue....
- Just like if your benefits or income were reduced you would need to cut your household expenses or think about how to get more revenue..

Potential Reductions – Level 1

The reductions we may need to make.

- Brighton High School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Interpreter reductions (2X)	No impact – students graduating	\$41,000	\$41,000
Reduction of Note taker	No impact – student graduating	\$10,800	\$51,800
Adjust staffing ratios for ICT classrooms	Increases ratio in integrated co-taught classrooms to 8 to 9 students per class. Student scheduling will become more difficult considering impact on %. May impact student opportunity to take electives.	\$30,000	\$81,800

Potential Reductions – Level 1

The reductions we may need to make.

- Brighton High School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Restructure teaching assistants working with special education students	Movement towards independence for students is developmentally appropriate for upper high school students. Impacts 5 staff members.	\$72,000	\$153,800
Eliminate foreign language teaching assistant program	Reduces cultural examples and the tradition of the program.	\$11,078	\$164,878

Potential Reductions – Level 1

The reductions we may need to make.

- Brighton High School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce all BHS conference funding	Fewer professional development opportunities for teachers. There will be more reliance on Teacher Center and in-house PD opportunities.	\$15,221	\$180,099
Reduce one full-time Social Studies Teacher	Any staff reductions may result in slightly larger class sizes and the potential loss of electives (SS electives include: Comparative Religions, Sociology, Psychology, AP European History, SUPA Economics, AP US History, AP Government and Politics).	\$50,000	\$230,099

Potential Reductions – Level 1

The reductions we may need to make.

- Brighton High School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Eliminate American Sign Language course (BOCES Program)	Eliminates ASL from Foreign Language offerings - impacts 20-25 students per year.	\$20,430	\$250,529
Re-align Energy and Sustainability course	Single teacher in the classroom instead of co-taught model. Decrease in direct collaboration for teacher to support the program.	\$20,000	\$270,529

Potential Reductions – Level 1

The reductions we may need to make.

- Brighton High School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce part-time English position	<u>This is only a .2 reduction</u> but any staff reductions could result in larger classes, fewer offerings, less diversity, and less flexibility. ICT classes, tutor-supported classes, the new Modern Reading course, and the possible need for more structure in helping students identified as AIS could be compromised.	\$10,000	\$280,529

Potential Reductions – Level 1

The reductions we may need to make.

- **Twelve Corners Middle School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce field trips and assemblies	No field trips or assemblies will be budgeted for. Some of the character education program is kicked off through outside speakers.	\$4,000	\$284,529
Reduce the number of 8th grade Health sections from 18 to 14	This will make it difficult to schedule all students for health if they receive other services and are in a performing group. One section was reduced in Health 7 for the 2011-12 school year.	\$10,000	\$294,529

Potential Reductions – Level 1

The reductions we may need to make.

- French Road Elementary

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Special Education enrollment reduction	FRES is losing 3 8:1:1 students to TCMS and are projecting 4 students next year. The program will continue to have a teacher, tutor, and 3 TA's to manage the behaviors and academics of the remaining students.	\$25,000	\$319,529
Reduce field trip opportunities	RPO Trip in 4th, Genesee Country Museum Trip in 4th, and Choir Trip to CRPS in 5th reduced. Possibly Library trip downtown.	\$7,000	\$326,529

Potential Reductions – Level 1

The reductions we may need to make.

- French Road Elementary

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce building budget	There will be less conference money available for professional development and less money available for supplies. There will be more reliance on the Teacher Center and internal PD.	\$11,880	\$338,409

Potential Reductions – Level 1

The reductions we may need to make.

- French Road Elementary

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce one full-time tutor	Students needing AIS will be serviced by the four remaining AIS tutors (larger groups) and 1 reading teacher. The currently approved new initiative for a second reading teacher will result in no difference to service being provided to our students . Reading teacher would take on the duties of the AIS tutor position being eliminated. We may also utilize the ESS teacher to support AIS groups.	\$25,570	\$363,979

Potential Reductions – Level 1

The reductions we may need to make.

- French Road Elementary

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce Copy/Lunch/AV Aide	Early AM student monitoring, lunch coverage will be hard to cover, copies/cut outs for students/teachers spending more time cutting, copying, pasting, instead of planning and meeting about students. In addition, there will be no morning set up for AV equipment for chorus/band rehearsals, or for other special events.	\$11,700	\$375,679

Potential Reductions – Level 1

The reductions we may need to make.

- Council Rock Primary School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce operating budget impacting Assembly and Field Trip allocations: No K or 1st gr field trips All assemblies reduced except the author visit	Field Trips: At K and 1, children will not have a school-provided opportunity to connect curriculum to real-life experiences. Greater impact for students who do not have a home-driven opportunity to connect learning to real-world experiences.	\$5,000	\$380,679

Potential Reductions – Level 1

The reductions we may need to make.

- Interscholastic Sports

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Freshman Football	29 students will not be able to play Freshman football. Students will have the opportunity to try out for junior varsity. The roster, without cuts at JV, would be 67. (4-3 teams)	\$7,830	\$388,509
Boys'/Girls' Modified A Soccer	21 Boys/19 Girls will not have the opportunity to play modified soccer. They can try out for the JV team. (4-3 teams)	\$10,695	\$399,204

Potential Reductions – Level 1

The reductions we may need to make.

- Interscholastic Sports

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
One Boys' Modified B Basketball, One Girls' Modified B Basketball	16 Boys/14 Girls will not have the opportunity to play on a modified basketball team. (5-4 teams). Have 2 modified B teams. Will now only have one.	\$12,700	\$411,904
Boys' Modified A Baseball	18 Boys will not have the opportunity to play baseball in the spring. (4-3 Teams)	\$8,620	\$420,524
Fall Modified A Cheerleading	14 athletes will not have the opportunity to cheer for Brighton in the Fall. (3-2 teams). 7 th and 8 th graders would need to selectively classify to try out for JV.	\$3,800	\$424,324

Potential Reductions – Level 1

The reductions we may need to make.

- Buildings and Grounds

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce building project budget	<p>Projects that may be deferred...</p> <p>Brighton High - Interior/exterior door replacements, classroom painting.</p> <p>TCMS - Replace classroom flooring</p> <p>French Road Carpet replacement</p> <p>District - Repair, sand, re-stripe and finish gym floor at FR , sealcoating parking lots</p>	\$50,000	\$474,324

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Brighton High School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce electives in : Foreign Language Math Business Art Science Technology Physical Education	Larger class sizes, loss of electives and sections, or upper level courses reduced. May impact extended studies program, number of AP courses, and increases the number of small groups that teachers can work with.	Up to \$125,000	\$599,324
College Consultant	Reduces senior class support for college applications, assistance with seminars, parents, and seniors for the first semester to plan and apply to colleges.	\$5,000	\$604,324

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Brighton High School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce staff in the Skills Lab	All academic intervention supports are provided for at the Skills Lab. Reduction in staff would require AIS services to be distributed to teachers, which reduces opportunity to teach elective courses. Last year the staff in the Skills Lab was reduced from 5.5 to 3).	\$25,200	\$629,524
Reduce high school field trips	Field trips at the high school enrich the curriculum by giving practical application to material learned in the classroom. They also provide first-hand experience into trade industries.	\$10,610	\$640,134

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Twelve Corners Middle School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce ten-month clerical support	Less help in the main office for daily issues (lockers, discipline referral processing, telephones, door and face-to-face interactions). This is an area that has been reduced. Over the past five years we have reduced a TA, an AV secretary, a part-time attendance secretary and this position from 12 to 10 months.	\$18,900	\$659,034

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Twelve Corners Middle School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Eliminate 6th Grade Foreign Language	This reduction would cause students to condense their LOTE instruction into 2 years of study.	\$110,000	\$769,034
Reduce Math Teacher on Special Assignment	This reduction would deteriorate the support and coaching provided for our math teachers and an important bridge between State and District initiatives being implemented at TCMS.	\$10,000	\$779,034

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Twelve Corners Middle School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce English Language Arts TSA	This reduction would deteriorate the support and coaching provided for our ELA teachers and an important bridge between State and District initiatives being implemented at TCMS.	\$10,000	\$789,034
Eliminate literacy coaching support	This reduction would weaken reading initiatives, take support away from our teachers across subject areas and decrease the PD this position provides.	\$25,000	\$814,034

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Twelve Corners Middle School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce Reading AIS Support	This reduction would take services away from our neediest students and would have to be replaced by our teachers in Tier I interventions during class and instruction outside of class time. This impact would be seen in lowered NYS test scores and an increased instructional load for the content teachers.	\$50,000	\$864,034

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **Twelve Corners Middle School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
One less section of 7th grade English, Math, SS, Science, Art, Technology, Home and Careers	This would increase the average class size in grade 7 from 21.6 to 23.4. The current 6th grade class enrollment is 264 and 7th grade is 281, an increase of 17 students between now and the start of the 12-13 school year is very possible. The 2010-11 5th grade class was 238 when they left FRES and that number grew by 26 students to the current enrollment of 264.	\$50,000	\$914,034

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- French Road Elementary School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce AIS Tutor	Students needing AIS will be serviced by the 3 remaining AIS tutors (larger groups) and 2 reading teachers. In addition, the FRES ESS teacher will take on AIS responsibilities and structure part of her day to deliver AIS ELA and math to students. AIS groups will be larger, schedules will be less flexible when trying to meet the needs of new students.	\$25,570	\$939,604

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- **French Road Elementary School**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Increase Class Size/Reduce grade level(s)	Meeting the individual needs of students will be more difficult (guided writing, reading, and spelling practice more limited). Growth in student achievement may be negatively affected. Classes will be more crowded with 2-3 more desks, chairs, and supplies. In 4th grade, math sections may increase to 26 or 27 students due to accelerated math model, again, decreasing the ability to effectively meet the needs of all students. In 5th grade, the model of partner teachers will be negatively affected for 1 to 3 teachers.	\$62,000	\$1,001,604

Potential Reductions – Level 2

The reductions we may need to make unless we alter our revenue strategy.

- French Road Elementary School

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Reduce Library Teaching Assistant	Impacts availability of the Library and ability for Librarian to provide direct instruction to support classroom learning.	\$11,700	\$1,013,304

New Funding Proposals

What is included in the budget, but subject to review given proposed reductions

- **New Initiatives**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Keep class-sizes low at Council Rock – adds 1.5 teachers	Additional section for Kindergarten is budgeted for due to higher than expected enrollments. In addition, an additional section is being budgeted for at 1 st grade to preserve “looping” approach and reduce class sizes.	\$80,000	\$80,000
New Initiative – Creating Reading positions at CRPS and FRES	Enhances support through the hiring of a reading specialist at each building. TOSA position at FRES would be eliminated in order to fund one of the two positions.	\$50,000	\$130,000

New Funding Proposals

What is included in the budget, but subject to review given proposed reductions

- **New Initiatives**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Support for the ACE Program at BHS	Enhance new program by adding an additional 1:12:1 so that 9/10 and 11/12 offering can be made. Students will be able stay in the high school.	\$15,000	\$145,000
TCMS Flex Period Adds 1.6 teachers	Creates a 40 minute “Flex period” for a 7 th and 8 th grade team to provide additional contact time between teachers and students.	\$80,000	\$225,000



Focused on Excellence Now and Challenges Yet to Come

New Funding Proposals

What is included in the budget, but subject to review given proposed reductions

- **New Initiatives**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Integrated co-teaching at TCMS Adds 1 teacher	Results in 4 teams for integrated co-teaching. Expands pre-teach and re-teach model	\$50,000	\$275,000
TCMS Library Adds 1.0 teaching assistant	Reinstates the 1.0 TA to the library staff to provide additional support to enhance the library program and the infusion of LMS in all curricular areas	\$15,000	\$290,000

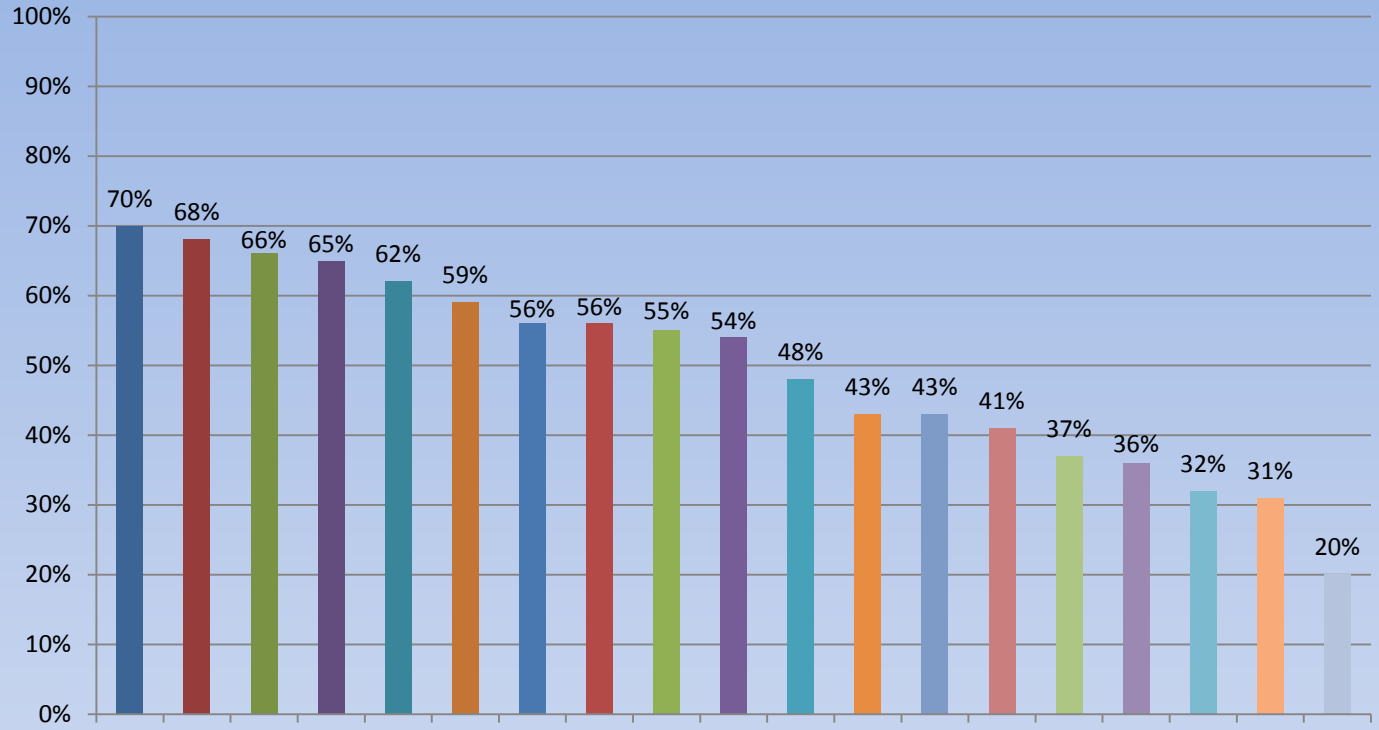
New Funding Proposals

What is included in the budget, but subject to review given proposed reductions

- **New Initiatives**

Description/Name	Student Impact/Additional Considerations	Amount	Running Total
Expand Counseling Support for AIM and Family Support Center	Provides expanded support for AIM program and Family Support Center	\$25,000	\$315,000

**Comparison of
"High/Somewhat
High" responses by
question**



Maintain extracurricular Music, Art, or Theater productions K-12
 Small class size at the elementary level
 Maintain elective and non-mandated courses 6-12
 Use of designated reserves for capital improvements
 Provide non-mandated academic help to students
 Small class size grades 6-12
 Reduce bus runs by increasing the allowable distance for walking
 Use of undesignated reserves to offset cuts
 Maintain clubs and activities at TCMS and BHS
 Use of designated reserves for technology programs
 Reduce late bussing
 Maintain the number and variety of Varsity and JV Teams
 Use of undesignated reserves to offset taxes
 Reduce programs and keep tax increase to a minimum
 Provide special programs such as assemblies and field trips
 Maintain Freshmen athletic teams
 Reduce programs significantly in order to reduce taxes



Focused on Excellence Now and Challenges Yet to Come

Revenue

What we are considering and what the implications are...

- The sources:

Source	3 year history			What we would propose...	Issues to consider
State Aid	Budget	Foundation	Exp Aid	Governor's Budget, plus reconciling items = \$11,800,000 (State Aid + \$409K; Federal Aid - \$300K) Less \$300,000 for loss of Jobs funds budgeted	Net Reductions in State Aid: 2009-10 - <\$1,316,000> 2010-11 - <\$1,420,000> 2011-12 - <\$1,607,000> 2012-13 - <\$2,181,099>
Tax Levy	% Change	Levy	Rate	2.9% Increase in Levy 2.4% Increase in Rate (est.) <+\$118 assuming average assessed value of \$200,000>	Current CPI is 3.2% Tax Cap Limit = 4.33% \$600,000 reduction in PILOTS
Reserves	Reserve: Generated	Used		Estimated Surplus in 2011-12 = \$4.0 million Proposed Use in 2012-13 = \$3.3M to offset levy Proposed use = \$0.7M for Capital	Long-term reliance on fund balance and reserve; sustainability as a revenue source.



Focused on Excellence Now and Challenges Yet to Come

The Levy

Specific New Issues

- PILOT: Payments in Lieu of Taxes – what commercial properties pay the school district in lieu of property taxes when they have made an agreement with the local Industrial Development Agency.
- Tax Cap: an eight step formula to determine the tax levy limit. The limit only sets a higher threshold for voter approval. The law does not restrict any proposed tax levy increase to 2%.
 - **Brighton's Tax Levy Limit is 4.33%**
- Rate vs. Levy: The levy is the amount of money the district raises from the entire tax base to balance the budget. The rate determines what each property owner will pay based on their assessed value.
- Good news/bad news:
 - Less PILOT revenue means that the levy will be higher to make up for it.
 - Good news is that those coming off PILOT will need to contribute to the levy.
 - Levy will be bigger to make up for smaller PILOT, but there will be more people (property) to divide up the levy.
 - Bigger pizza with more people pitching in.



Property
owners



PILOT



Property
owners



PILOT

Tax Impact

% Change in Tax Levy	Taxable Assessed Valuation (Rounded to Nearest Dollar)				
	\$ 100,000	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000
0.5% Increase	\$ 12.00	\$ 18.00	\$ 24.00	\$ 31.00	\$ 37.00
1.0% Increase	\$ 24.00	\$ 37.00	\$ 49.00	\$ 61.00	\$ 73.00
1.5% Increase	\$ 37.00	\$ 55.00	\$ 73.00	\$ 92.00	\$ 110.00
2.0% Increase	\$ 49.00	\$ 73.00	\$ 98.00	\$ 122.00	\$ 147.00
2.5% Increase	\$ 61.00	\$ 92.00	\$ 122.00	\$ 153.00	\$ 184.00
3.0% Increase	\$ 73.00	\$ 110.00	\$ 147.00	\$ 184.00	\$ 220.00
3.5% Increase	\$ 86.00	\$ 129.00	\$ 171.00	\$ 214.00	\$ 257.00
4.0% Increase	\$ 98.00	\$ 147.00	\$ 196.00	\$ 245.00	\$ 294.00

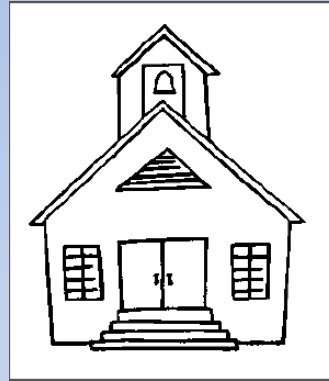
Reserves

How it compares to a savings account during normal times



HOME- Monthly Budget

+ \$1,000 revenue
-50 fuel
-200 RGE
-50 cable
-100 food
-150 savings
-50 car payment
-500 mortgage
= -100
+ \$100 from savings
= 0
and 50 in savings for a rainy day

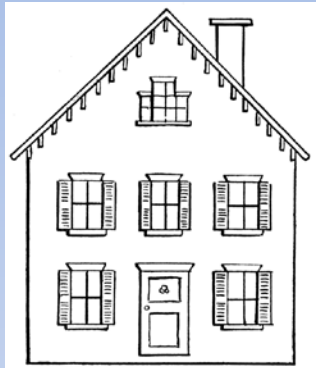


SCHOOL- Annual Budget

+ \$10,000 revenue
-3000 programs
-500 RGE
-500 busses
-1000 athletics and fine arts
-1000 reserves
-500 desks
-4000 people
= -10,500
+ \$500 from savings
= 0
and 500 in savings for a rainy day

Reserves

How it might compare as the use of reserves outpaces revenue



HOME- Monthly Budget

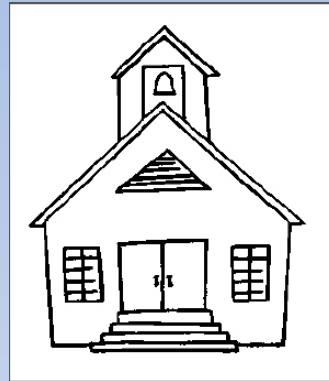
+ \$1,000 revenue

-100 fuel
-225 RGE
-75 cable
-150 food
-0 savings
-50 car payment
-500 mortgage
= -100

+ \$100 from savings

= 0

***No more going into savings.
When it is all gone and you still
have a mortgage what will you
do?***



SCHOOL- Annual Budget

+ \$10,000 revenue

-3500 programs
-500 RGE
-500 busses
-1500 athletics and fine arts
-0 reserves
-500 desks
-5000 people
= -11,500

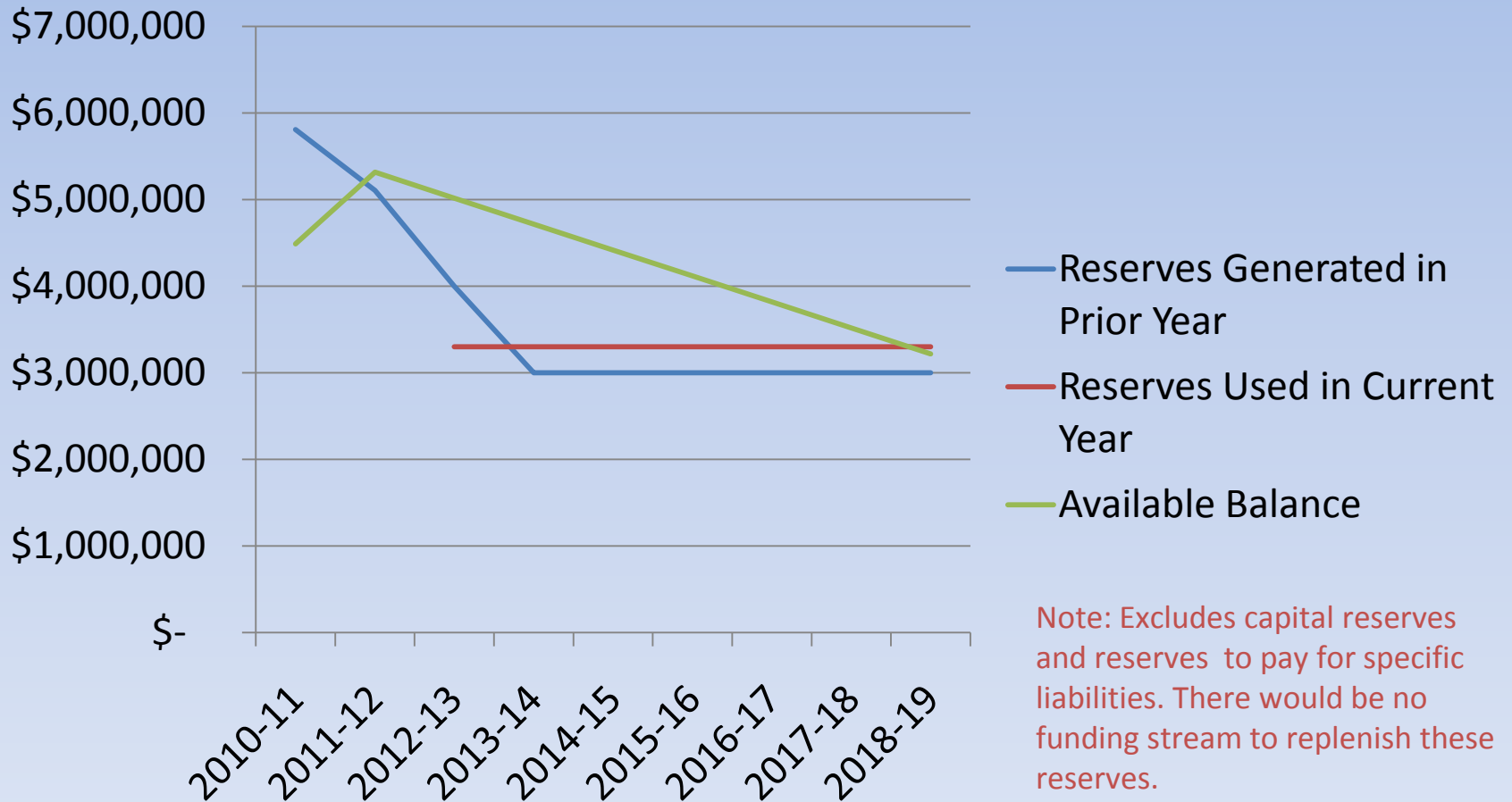
+ \$1500 from savings

= 0

***No more going to savings. When
it is all gone you will either have
to***
a. Cut expenses dramatically
b. Raise taxes significantly
***c. Hope that the state aid revenue
increases significantly***

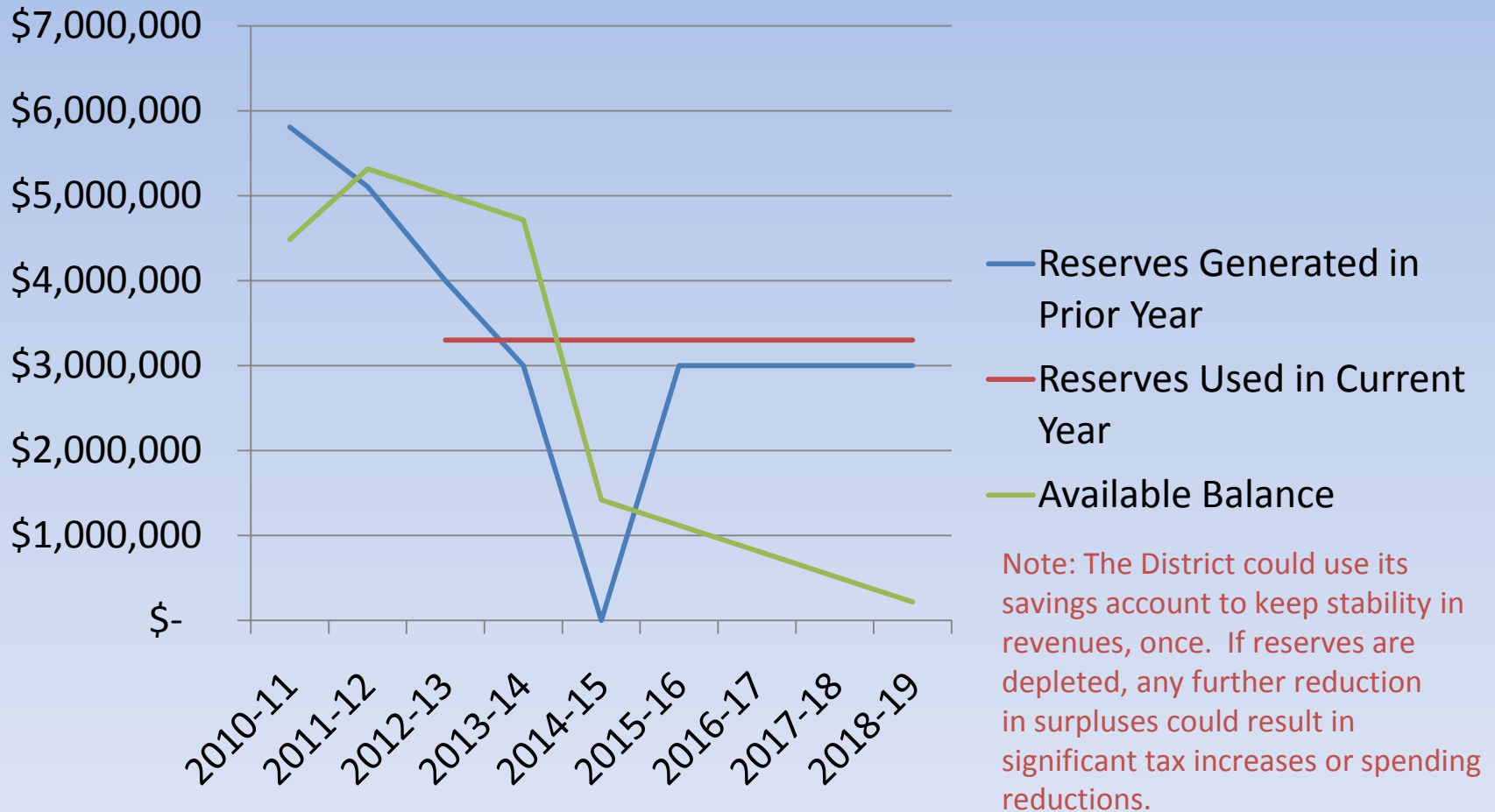
Reserves

What to consider...importance of consistency



Reserves

What to consider...if we had one bad year and we did not generate any surplus



Revenue Proposal and Tax Impact

% Change in Tax Levy	Taxable Assessed Valuation (Rounded to Nearest Dollar)				
	\$ 100,000	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000
0.5% Increase	\$ 12.00	\$ 18.00	\$ 24.00	\$ 31.00	\$ 37.00
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Level 1 and 2
Reductions and NO
Additional Use of
Reserves

Level 1 Only and
Use of Reserves

Just a \$49.00 difference to avoid
significant program cuts.

What does this all mean?

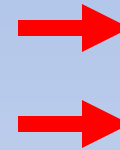
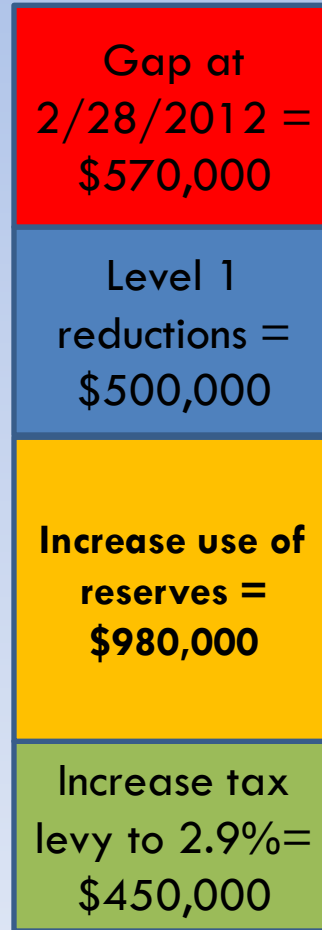
- We need to reduce the expenses through the Level 1 reductions.
- Level 2 reductions can be avoided by asking for additional tax revenue and using more reserves.
- Program will be impacted, but less so.
- We will remain financially and programmatically healthy, all things considered.

Where does that leave us?

January 2012
Prelim Budget

\$2.2 million preliminary budget gap assuming 2% increase in taxes

Gap increased to \$2.5 million due to decline in PILOTS and expense adjustments



- Options:
- 1) Review other revenue/efficiency strategies
 - 2) Reduce new initiative spending
 - 3) Reduce provisions for high risk budget items
 - 4) Consider Level 2 reductions
 - 5) Use more reserves
 - 6) Increase taxes

Next Steps...

February 28	Review of Potential Reductions Review of Potential Revenue Strategies
March 6	Discussion of Reduction Implications and Revenue Scenarios
March 13	Executive Budget Proposed
	Community Forums on 3/15 and 3/19
March 20	Budget Presentations on...
	BOCES
	CRPS
	FRES
	TCMS
	BHS
	Visual & Performing Arts
March 27	Budget Presentations on...
	Personnel & Benefits
	Athletics
	Staff & Curriculum Development
	Technology
April 17	Budget Hearing
May 8	Budget Hearing and Adoption
May 15	District Budget Vote