

BRIGHTON CENTRAL SCHOOL DISTRICT

Updated...Executive Budget Proposal

2018-19



April 10, 2018

Areas of Spending Reviewed/ Points of Pride Considered

- Instructional leadership and professional development
- Literacy and math coaching supports
- AIS services and supports
- Summer school offerings
- Class size and course offerings
- Team teaching structure
- Interscholastic athletic opportunities
- Co-curricular and extracurricular opportunities
- Transportation services

Recommendations to Balance Budget

Salaries and Benefits

- FTE freeze except for:
 - Health, Safety and Security
- Scale staffing based on enrollment trends
- Reduce overtime allocation for operations and maintenance
- Increase reliance on federal grants to reduce pressure on General Fund
- Defer planning for Full-Day K

All Other Expenses

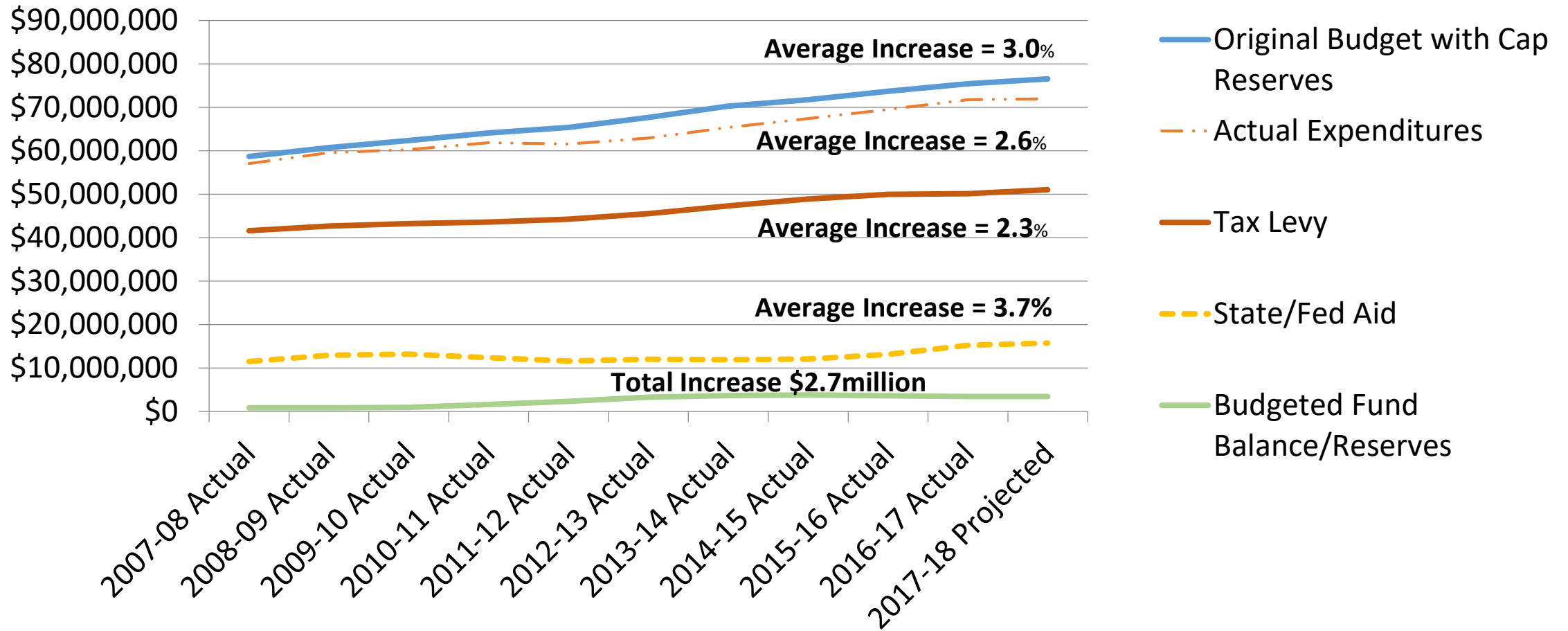
- Begin implementing program caps
 - Occupation Education
 - Co-Curricular Activities
 - Extra-Curricular Activities
- Limit equipment budgets to those that maintain current program
- Tighten up risk provisions based on budget-to-actual projections
- Defer funding for future debt service

Elementary Class Size

ADJUSTMENTS TO CLASS SIZE							2018-19	
	2017-18			2018-19			Analysis	
Teaching (PreK - 5)	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten AM	6.00	85	14.2	6.00	92	15.3	13.14	18.40
Kindergarten PM	6.00	91	15.2	6.00	92	15.3	13.14	18.40
Grade 1	12.00	254	21.2	11.00	226	20.6	18.84	22.61
Grade 2	11.00	248	22.5	12.00	268	22.3	20.61	24.36
Grade 3	12.00	250	20.8	12.00	258	21.5	19.87	23.49
Grade 4	13.00	284	21.8	12.00	259	21.6	19.90	23.52
Grade 5	13.00	264	20.3	13.00	289	22.2	20.62	24.06
Total General Ed. Teachers	67.00	1,476		66.00	1,484			

Note: Model is based on 2018-19 Enrollment Projections.

Financial Trends



2018-19 Executive Budget - (Object Summary)

Object Groupings	2018-19 Executive	2017-18 Budget	Estimated Change	% Change
Salaries	\$ 36,669,575	\$ 36,193,436	\$ 476,139	1.3%
Benefits	22,451,254	21,232,729	1,218,525	5.7%
BOCES Programs and Support	7,155,503	7,231,663	(76,160)	-1.1%
General Support Costs	2,758,700	2,704,870	53,830	2.0%
Instructional Materials and Services	4,351,375	3,994,572	356,803	8.9%
Transportation Services	3,149,146	3,011,219	137,927	4.6%
Debt and Transfers	1,795,000	1,714,462	80,538	4.7%
	\$ 78,330,553	\$ 76,082,951	\$ 2,247,602	2.95%

Object Groupings	2018-19 Executive	% of Total	2017-18 Budget	% of Total
Salaries	\$ 36,669,575	47%	\$ 36,193,436	48%
Benefits	22,451,254	29%	21,232,729	28%
Salaries and Benefits	\$ 59,120,829	76%	\$ 57,426,165	75%
BOCES Programs and Support	7,155,503	9%	7,231,663	10%
General Support Costs	2,758,700	4%	2,704,870	4%
Instructional Materials and Services	4,351,375	6%	3,994,572	5%
Transportation Services	3,149,146	4%	3,011,219	4%
Debt and Transfers	1,795,000	2%	1,714,462	2%
	\$ 78,330,553		\$ 76,082,951	

Other Budget Factors

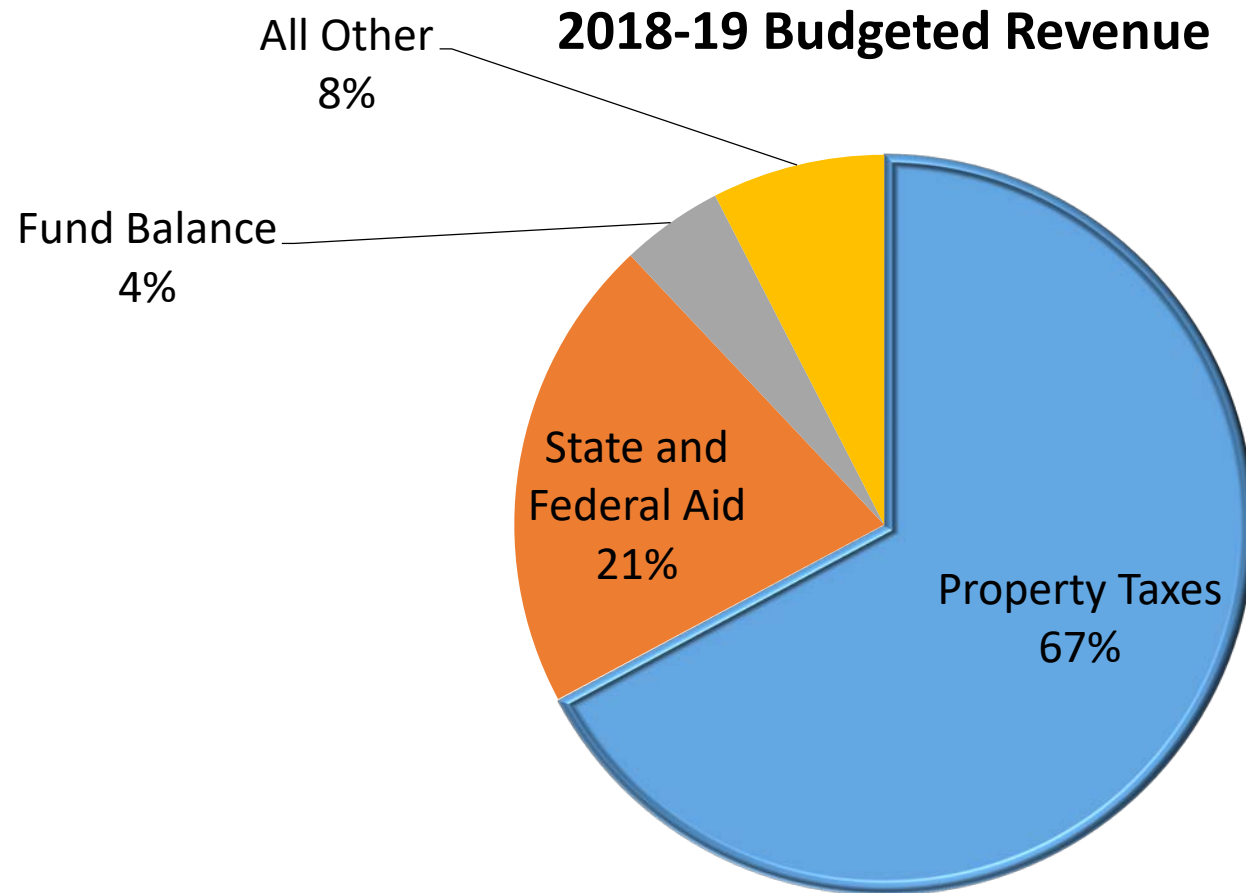
	2017-18 Budget	2018-19 Exec	\$ Change	% Change
Business Admin	\$92,835	\$110,426	\$17,591	18.9%
Legal Fees	130,000	125,000	(5,000)	-3.8%
Utilities/Custodial	1,435,504	1,447,693	12,189	0.8%
Maintenance Projects	398,729	410,257	11,528	2.9%
Printing/Mailing	224,000	232,183	8,183	3.7%
Insurances	257,876	265,097	7,221	2.8%
School Supplies and Materials	913,977	915,462	1,485	0.2%
Charter School Tuitions	230,000	237,000	7,000	3.0%
Spec Ed. Contracts/Tuitions	1,622,617	1,867,536	244,919	15.1%
Contract Transportation	3,011,219	3,109,646	98,427	3.3%
Debt Service	1,069,462	1,140,000	70,538	6.6%
Transfer to Special Aid	145,000	155,000	10,000	6.9%
Transfer to Capital	500,000	500,000	-	0.0%
All Other Supplies and Services	1,393,904	1,538,921	145,017	10.4%
Total Supplies and Services	\$11,332,288	\$12,054,221	\$721,933	6.4%



2018-19 Proposed Budget Summary and Impact on Tax Levy

	2018-19 Executive Budget	\$ Change	% Change
A) Total Preliminary Budget Amount	\$78,330,553	\$2,247,602	2.95%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	14,643,514	671,588	4.8%
C) Unrestricted Foundation Aid	7,955,740	370,622	4.9%
D) Amount of Fund Balance Used for Levy of Tax	3,456,000	-	0.0%
D) Non-Property Tax Revenues (B+C+D)	\$26,055,254	\$1,205,392	
E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)	\$52,275,299		
Current Year Tax Levy	\$51,069,907		
% Increase in Real Property Tax Levy	2.36%		

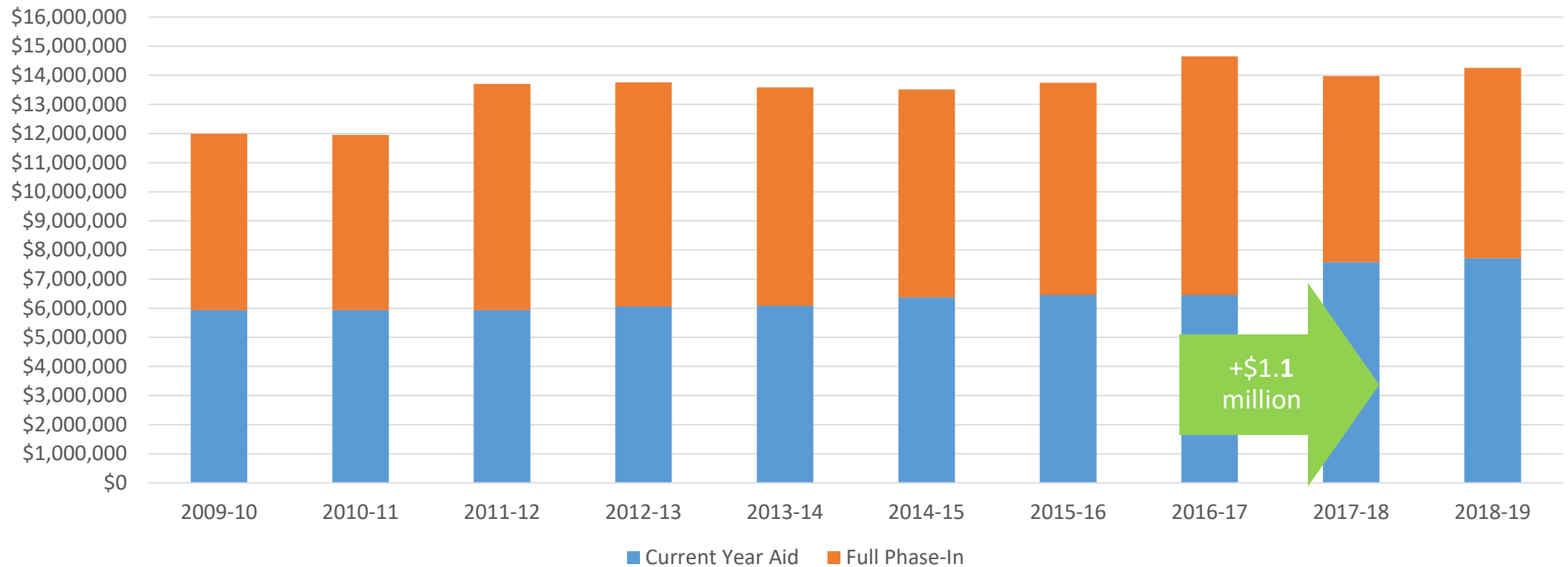
Revenue Sources



**Proposed Tax Levy Increase at
Tax Cap Limit of 2.36%**

Progress Made in Prior Year

Foundation Aid History





2018-19 Executive Budget Summary and Impact on Tax Levy

	2018-19 Executive Budget	\$ Change	% Change
A) Total Preliminary Budget Amount	\$78,330,553	\$1,205,392	2.36%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	14,685,153	713,227	5.1%
C) Unrestricted Foundation Aid	7,864,101	278,983	3.7%
D) Amount of Fund Balance Used for Levy of Tax	3,506,000	50,000	1.4%
D) Non-Property Tax Revenues (B+C+D)	\$26,055,254	\$1,042,210	
E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)	\$52,275,299		
Current Year Tax Levy	\$51,069,907		
% Increase in Real Property Tax Levy	2.36%		

Impact of Town Reassessment

- Tax Levy = Amount of money Board will raise from property taxes
- Tax Rate = Share of levy that each taxpayer will pay
- **Important Formulas:**

Tax Rate =

Levy Set by BOE \div Town-wide Assessment
Calculated by Towns

Tax Bill = Rate X 1,000 X Home Assessment
(Set by Towns)

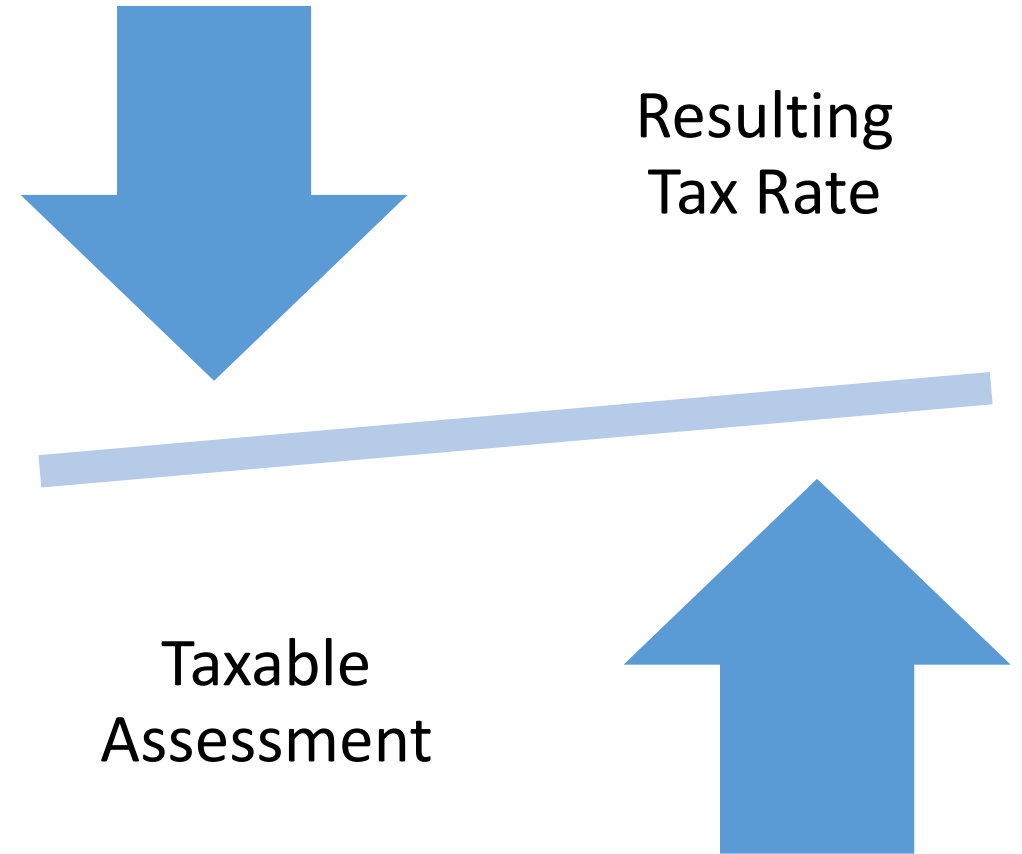


Illustration of Impact of Town Revaluation

- Tax Levy = +2.36%
- Equalized Increase in Taxable Assessment in Town of Brighton = +11%
- Net Impact on Combined Tax Rate = **-8.6% (Rate Reduction)**

Tax Year	% of Levy	Equalization Rate	Example Assessment	Tax Rate	Example Tax Bill
2018 - Town of Brighton	98.7%	89%	\$200,000	\$27.60	\$5,520
2019 - Town of Brighton	98.6%	100% (est.)	\$222,000	\$25.44 (Est.)	\$5,648 (+\$128)
2018 - Town of Pittsford	1.3%	100%	\$200,000	\$24.56	\$4,912
2019 - Town of Pittsford	1.4%	100%	\$200,000	\$25.44 (Est.)	\$5,088 (+\$176)

Summary

- Total Spending Proposal of \$78.33 million +2.95%
- Responsibly controlling increases in spending without harm to educational program
- Reflects our continued investment in Blueprint priorities:
 - Safety, security, and wellness
 - Rigorous coursework for all students
 - Creativity and innovation
 - Instructional technology
 - Diversity and equity
- Tax cap compliant – 2.36% proposed increase in tax levy

What am I getting for the investment?



Academic Excellence

- 97% graduation rate for all Brighton students in the Class of 2017
- On average, Brighton students score almost 200 points higher on the SAT scores than NYS public schools
- 84% of Brighton graduates in the Class of 2017 went on to 2 and 4 year colleges
- 74% of Brighton graduates in the Class of 2017 received a Regents Diploma with Advanced Distinction
- Brighton High School offers more than 20 Advanced Placement (AP) courses.
 - In 2017, 418 students wrote 975 exams, with 90% of the exams receiving a score of 3 or higher.
- TCMS designated as a School to Watch for the 5th time
- Brighton High School recognized as a High Performing Reward School by the State
- Brighton High School nominated for a National Blue Ribbon School Award
- Unique high school electives (e.g. energy sustainability, video gaming, sports and entertainment marketing, comparative religions, etc.) and challenging academic opportunities (e.g. SUPA, dual college credit)
- 7 semifinalists in the 2018 National Merit Scholarship Competition and 6 commended students
- Top honors in several categories for all three high school publications from Empire State Scholastic Press Association

What am I getting for the investment?



Well-rounded education

- 9th consecutive year Brighton has been designated as one of the best communities for music education
- More than 2,000 Brighton students in grades 4-12 participate in the choral and instrumental music program
- More than 2,600 students participate in visual and performing arts
- About 250 were selected to participate in honors ensembles
- Over 1,500 student roster slots on Brighton's 72 interscholastic athletic teams
- Scholar Athlete Team Awards: – Cross Country, Field Hockey, Boys Soccer, Girls Soccer, Girls Swimming and Diving, Girls Tennis, Boys Volleyball, Girls Volleyball, Girls Basketball, Boys Swimming and Diving, Boys Bowling, Ice Hockey, Alpine Skiing, Nordic Skiing, Wrestling, Indoor Track, Softball, Golf, Boys Tennis, Girls Lacrosse, Track and Field
- A variety of academic competitions and clubs at the middle and high school – FBLA, E-Cubed Fair, Debate and Speech Club, DECA, Model UN, Masterminds, – more than 85 clubs at BHS/TCMS

What am I getting for the investment?



Full Continuum of Services

- Alternative Instructional Model (AIM) for high school students to improve success through hands-on learning, community service, and counseling
- BHS GOAL Program
- Kindergarten Extended Education Program (KEEP)
- Outdoor Education as an extension of the 6th grade life science curriculum
- Field trips that enhance the curricula and provide real world experiences
- Literacy, math, and science coaching support
- Non-mandated AIS support
- Extended studies opportunities for all students
- 21st century technology
- Piloting 21st century learning spaces
- Instrumental music starting at fourth grade
- Sixth grade foreign language
- Elementary and high school summer school programs
- Morning shows at FRES, TCMS, and BHS

Property Tax Report Card

- New requirements calls for an addition to the annual Property Tax Report Card of a Schedule of Reserve Funds as follows:

Reserve Type	Reserve Name	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve (General)	\$8,595,130	\$8,470,130	Request authorization to withdraw \$1,500,000
Capital	Capital Reserve (Technology)	\$1,588,605	\$1,588,605	Request to authorization to withdraw \$500,000
Capital	Capital Reserve (Bus Purchase)	\$200,000	\$200,000	Request authorization to withdraw \$125,000
Unemployment Insurance	Unemployment Insurance Reserve	\$452,771	\$452,771	Appropriates \$56,000 to pay anticipated claims
Insurance	Insurance Reserve (Technology)	\$100,000	\$140,000	Pay for the unbudgeted replacement of instructional hardware devices
Tax Certiorari	Tax Certiorari Reserve	\$310,397	\$310,397	Pay for the unbudgeted tax certiorari judgements
Employee Benefit Accrued Liability	Reserve for Employee Benefits	\$613,130	\$613,130	Funds portion of the current liability
Retirement Contribution	Retirement Contribution Reserve	\$4,023,540	\$4,023,540	Appropriates \$800,000 to offset 2018-19 levy.

Proposed Withdrawal – Capital Reserve Fund

- Current Balance: \$8,595,130
- Withdrawal from Capital Reserve Fund of \$1,500,000:
 - Reauthorize TCMS Chiller Project to fund budget overages from 2015-16 CIP
 - Construction of alterations, renovations and improvements to each of the District's existing school buildings and facilities:
 - District-wide security enhancement appropriate for expenditure of capital reserve funds
 - Interior and exterior hardware – All district buildings
 - Flooring, windows and structural rehabilitation to Brookside School
 - Additional transfer of capital reserve funds to Brighton Facilities Improvement Plan to reduce debt and maintain tax impact presented at the time of voter referendum in May 2017.
 - Acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, and apparatus.

Proposed Withdrawal – Technology Reserve Fund

- Current Balance: \$1,588,605
- Withdrawal from Technology Reserve Fund of \$500,000:
 - 8th grade tablets – continuation of 1:1 program at secondary level
 - District infrastructure (TCMS wireless, Mitel upgrade, closet switches, cabling upgrades)
 - District storage for virtual servers
 - Staff laptop replacements
 - High School CAD lab replacement
 - Student device replacements (grades K-7)
 - District audio visual hardware replacements

Proposed Withdrawal – Bus Purchase Reserve

- Current Balance: \$200,000
- Withdrawal from Bus Purchase Reserve of \$125,000:
 - Purchase of three (3) passenger vans to be used for the following educational programs:
 - Transition programs including program at St. John Fisher College
 - Field trips and co-curricular activities
 - Interscholastic athletics



Establish Home-to-School Eligibility Distances for Transportation

Establish the following home-to-school eligibility distances for school bus transportation:

- Grades Kindergarten to Two = $1/8^{\text{th}}$ mile – (Currently $1/4^{\text{th}}$ mile)
- Grades Three through Five = $1/4^{\text{th}}$ mile – (No change)
- Grades Six through Twelve = $3/4^{\text{th}}$ mile –
(Grade six is currently $1/4^{\text{th}}$ mile and grades 7-12 is $3/4^{\text{th}}$ mile)