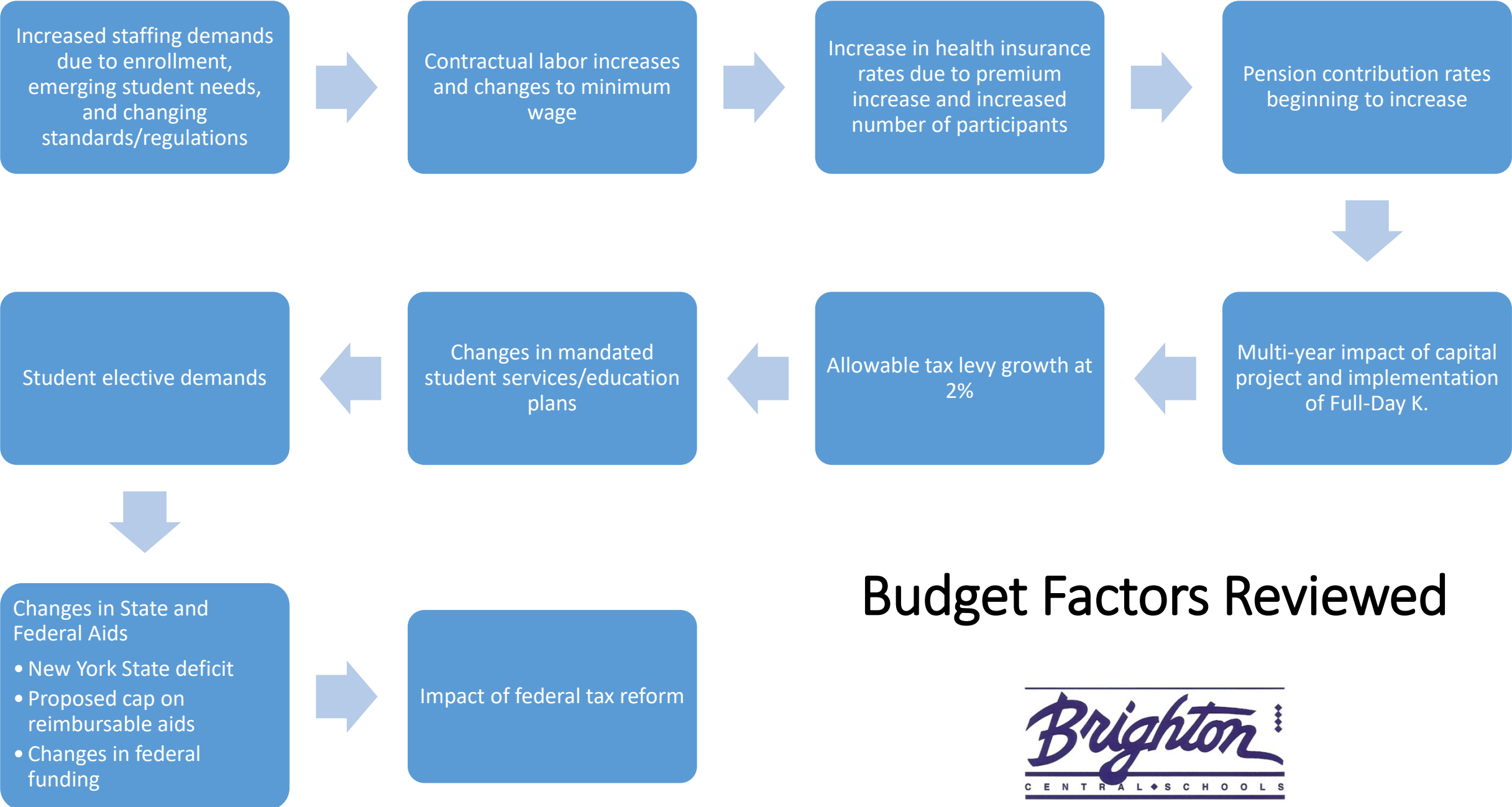


# Updates and Summary Executive Budget Proposal 2019-20



April 9, 2019



# Budget Factors Reviewed



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

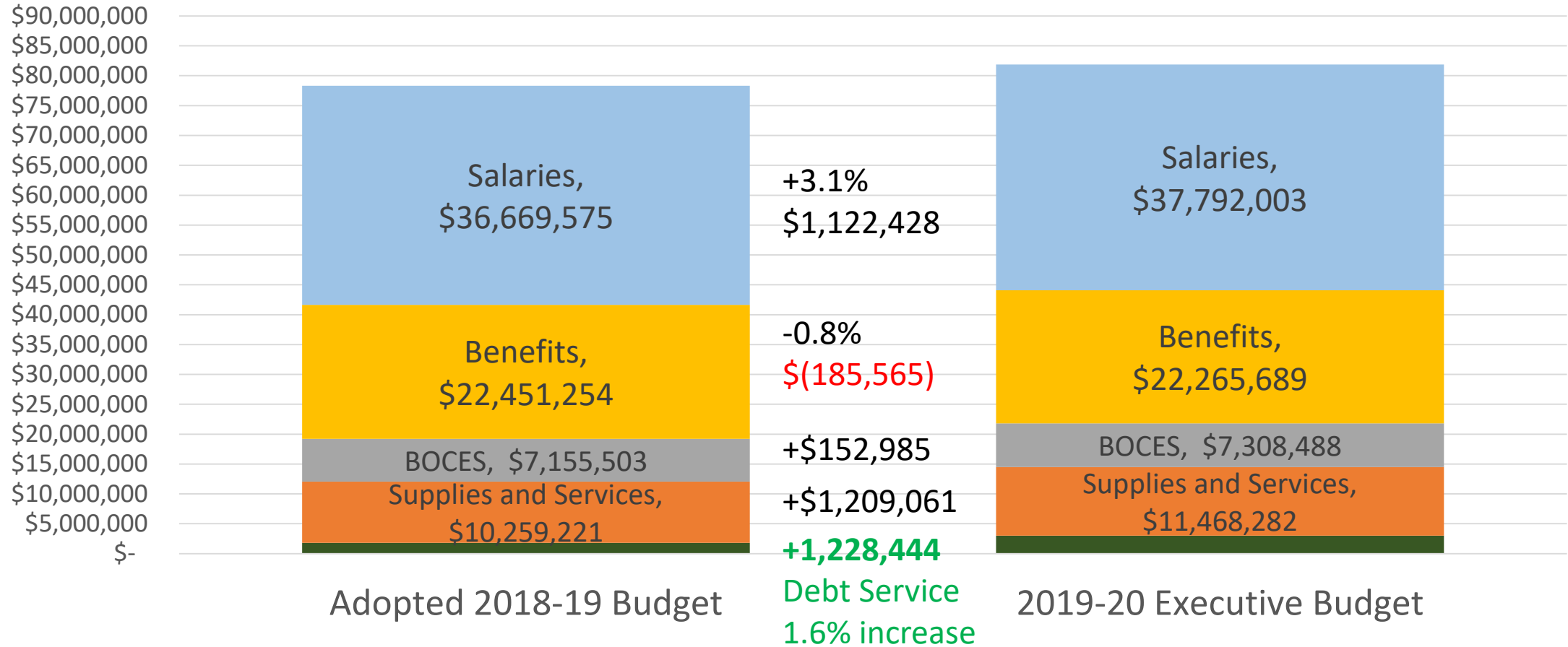


**NEW for  
2019-20**

- 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)



# Spending Details

| Object Groupings                   | 2018-19              |            | 2019-20              |            | Estimated           |              |
|------------------------------------|----------------------|------------|----------------------|------------|---------------------|--------------|
|                                    | Budget               | % of Total | Executive Budget     | % of Total | Change              | % Change     |
| Salaries                           | \$ 36,669,575        | 47%        | \$ 37,792,003        | 46%        | \$ 1,122,428        | 3.1%         |
| Benefits                           | 22,451,254           | 29%        | 22,265,687           | 27%        | (185,567)           | -0.8%        |
| <b>Salaries and Benefits</b>       | <b>59,120,829</b>    | <b>75%</b> | <b>60,057,690</b>    | <b>73%</b> | <b>936,861</b>      | <b>1.6%</b>  |
| BOCES Programs and Support         | 7,155,503            | 9%         | 7,308,488            | 9%         | 152,985             | 2.1%         |
| General Support Costs              | 2,758,700            | 4%         | 2,812,387            | 3%         | 53,687              | 1.9%         |
| Instructional Materials & Services | 4,351,375            | 6%         | 5,150,240            | 6%         | 798,865             | 18.4%        |
| Transportation Services            | 3,149,146            | 4%         | 3,505,657            | 4%         | 356,511             | 11.3%        |
| Debt and Transfers                 | 1,795,000            | 2%         | 3,023,444            | 4%         | 1,228,444           | 68.4%        |
|                                    | <b>\$ 78,330,553</b> |            | <b>\$ 81,857,906</b> |            | <b>\$ 3,527,353</b> | <b>4.50%</b> |



# Spending Details

|   | 2018-19 Budget | 2019-20 Exec  | \$ Change    |
|---|----------------|---------------|--------------|
| Business Functions                      | \$ 212,862     | \$ 216,994    | \$ 4,132     |
| Legal Fees                              | 125,000        | 125,000       | -            |
| Utilities/Custodial                     | 1,447,693      | 1,476,826     | 29,133       |
| Maintenance Projects                    | 410,257        | 410,149       | (108)        |
| Printing/Mailing                        | 232,183        | 243,939       | 11,756       |
| Insurances                              | 265,097        | 272,257       | 7,160        |
| Assessments and Dues                    | 63,608         | 65,225        | 1,617        |
| School Supplies and Materials           | 965,462        | 1,006,084     | 40,622       |
| Charter School Tuitions                 | 247,000        | 233,775       | (13,225)     |
| Spec Ed. Contracts/Tuitions             | 1,867,536      | 2,440,290     | 572,754      |
| Health Services Paid to Other Districts | 192,370        | 301,623       | 109,253      |
| Contract Transportation                 | 3,149,146      | 3,465,057     | 315,911      |
| Debt Service/Transfers                  | 1,795,000      | 3,023,444     | 1,228,444    |
| All Other Supplies and Services         | 1,081,007      | 1,211,066     | 130,059      |
|   | \$ 12,054,221  | \$ 14,491,729 | \$ 2,437,508 |

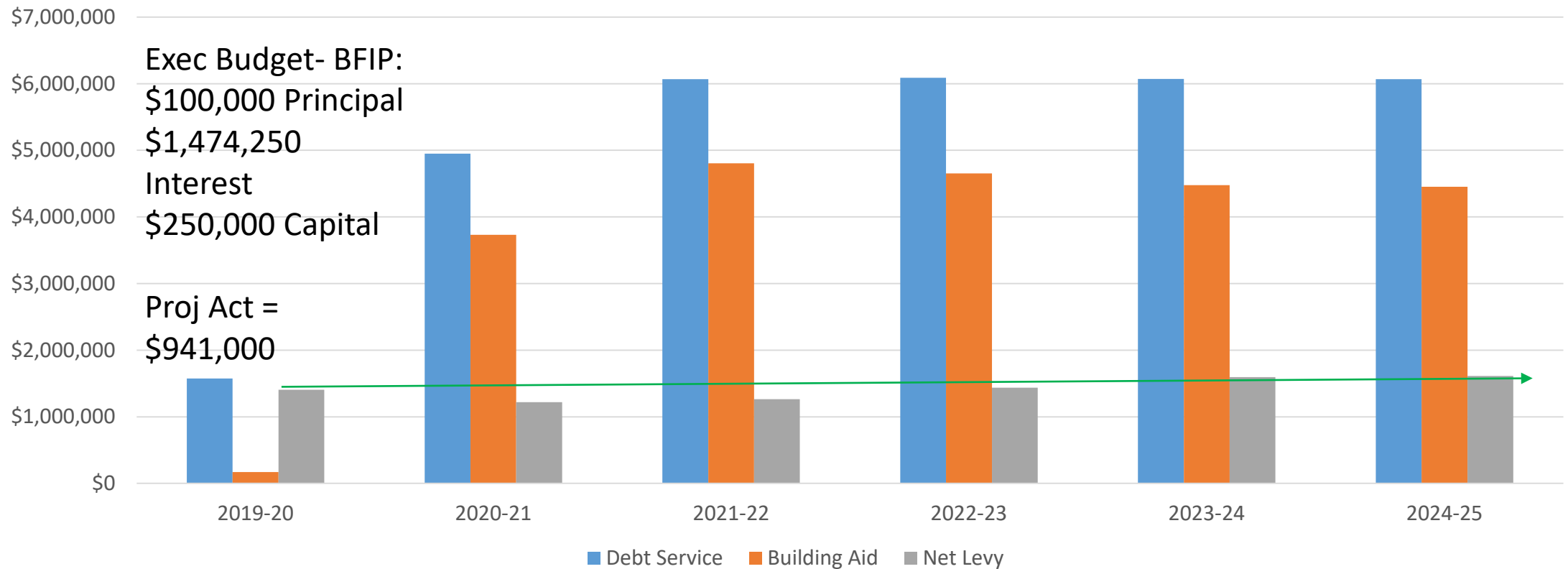
**Mandated services**

**2017 Capital**

# Debt Service Funding

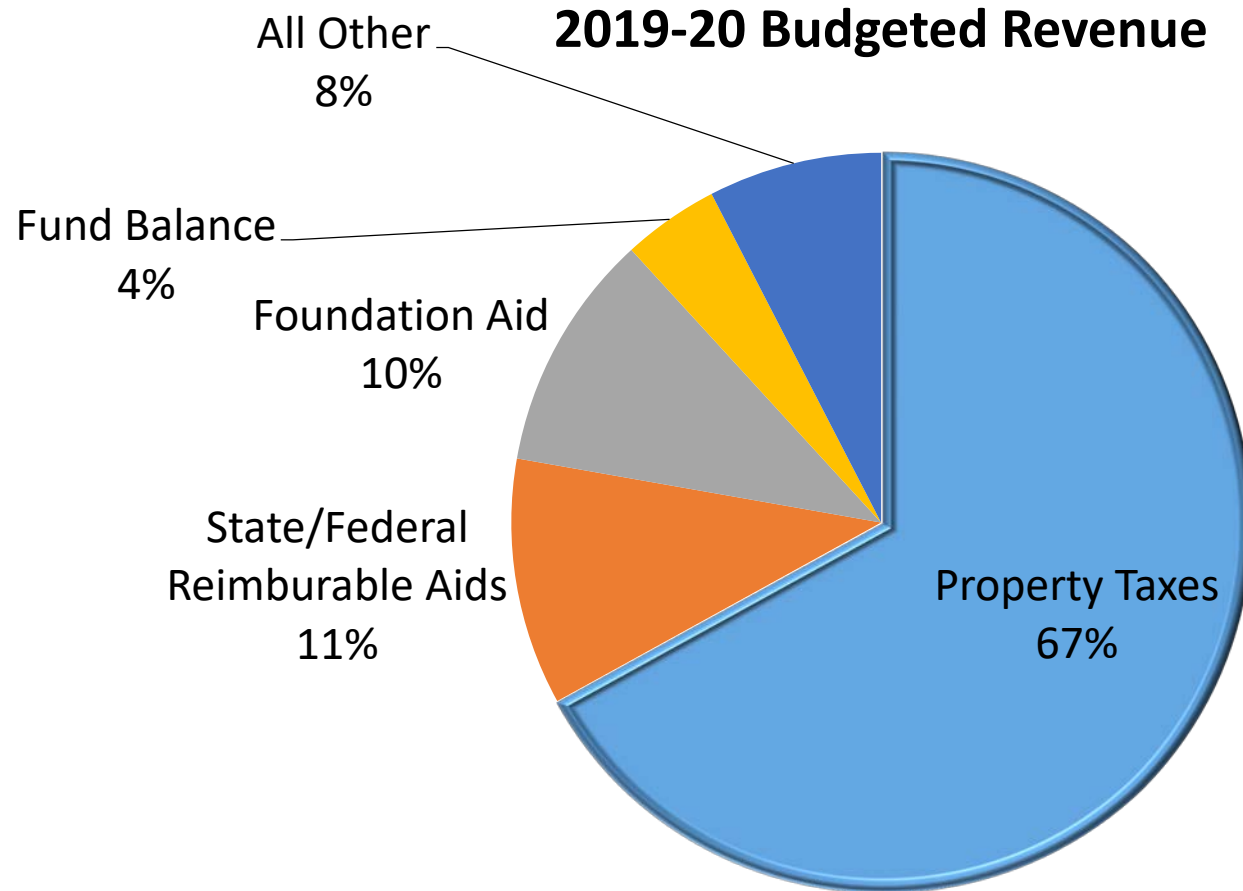
Executive Budget Proposal Fully Funds Future BFIP Obligations

Projected Actual Amounts





# Revenue Sources

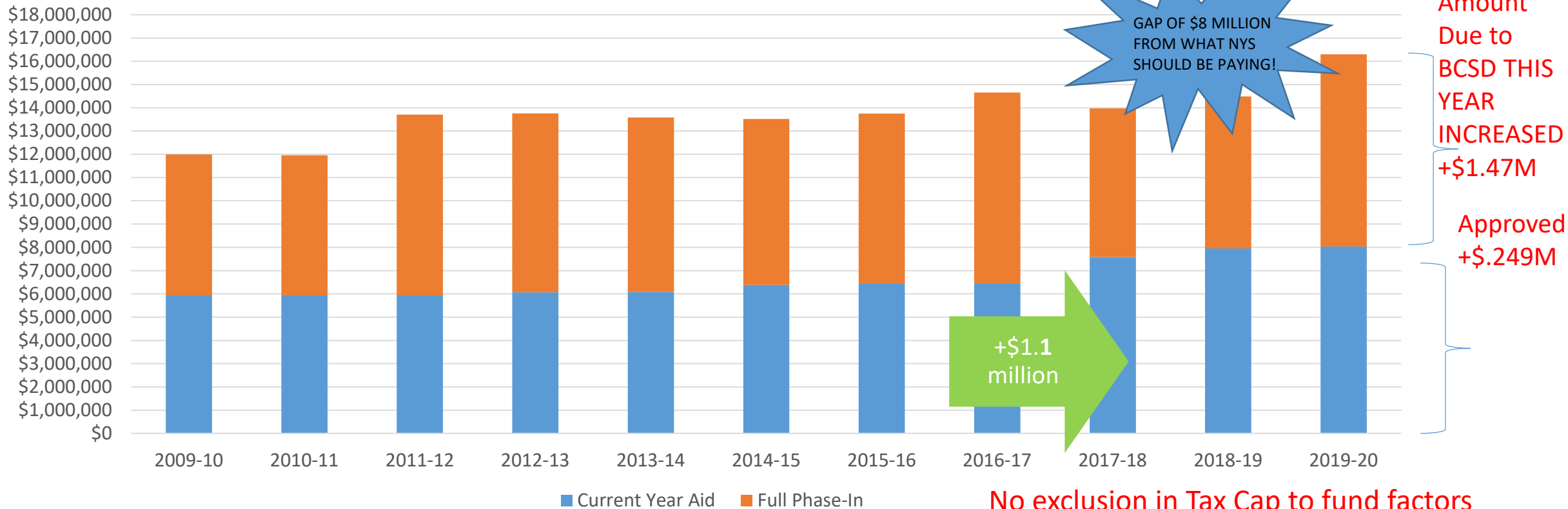


**Proposed Tax Levy Increase at 4.89%**  
**Tax Cap Limit of 2.34%**

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.**

# Foundation Aid

Foundation Aid History



No exclusion in Tax Cap to fund factors that contribute to the amount due in Foundation Aid

# Comparable Districts

| <u>District Code</u> | <u>District Name</u> | <u>FOUNDATION<br/>AID BEFORE<br/>PHASE-IN</u> | <u>2019-20<br/>FOUNDATION<br/>AID</u> | <u>COMBINED WEALTH<br/>RATIO (CWR) FOR 19-<br/>20 AID</u> | <u>%<br/>Foundation<br/>Approved</u> |
|----------------------|----------------------|---|---------------------------------------|---|--------------------------------------|
| 520302               | SHENENDEHOWA         | 39,242,275                                    | 28,531,160                            | 0.968   | 72.7%                                |
| 500101               | CLARKSTOWN           | 29,973,443                                    | 21,502,851                            | 1.235   | 71.7%                                |
| 280211               | OCEANSIDE            | 21,163,228                                    | 14,393,982                            | 1.263   | 68.0%                                |
| 480101               | MAHOPAC              | 20,179,887                                    | 19,813,401                            | 1.000   | 98.2%                                |
| 442101               | WARWICK VALLEY       | 17,307,189                                    | 15,963,941                            | 1.025   | 92.2%                                |
| 142301               | ORCHARD PARK         | 17,097,688                                    | 15,988,880                            | 1.070   | 93.5%                                |
| 010306               | BETHLEHEM            | 17,070,181                                    | 12,836,257                            | 1.017   | 75.2%                                |
| <b>260101</b>        | <b>BRIGHTON</b>      | <b>16,279,034</b>                             | <b>8,210,679</b>                      | <b>0.953</b>  | <b>50.4%</b>                         |
| 421001               | FAYETTEVILLE         | 15,241,112                                    | 9,726,208                             | 1.053   | 63.8%                                |
| 580504               | SAYVILLE             | 14,015,061                                    | 18,637,842                            | 1.020   | 133.0%                               |
| 280518               | PLAINEDGE            | 13,320,414                                    | 12,325,274                            | 1.065   | 92.5%                                |
| 280220               | LYNBROOK             | 11,919,180                                    | 6,563,319                             | 1.162   | 55.1%                                |
| 580406               | HARBORFIELDS         | 11,623,803                                    | 9,411,808                             | 1.315   | 81.0%                                |
| 580506               | HAUPPAUGE            | 11,101,350                                    | 9,345,767                             | 1.468   | 84.2%                                |
| 500308               | PEARL RIVER          | 8,479,248                                     | 5,411,036                             | 1.260   | 63.8%                                |
| 140301               | EAST AURORA          | 6,567,479                                     | 4,715,891                             | 1.064   | 71.8%                                |



# Comparable Local Districts

|                  | Foundation Aid Due  | Foundation - Adopted | CWR          | % Proposed   |
|------------------|---------------------|----------------------|--------------|--------------|
| Monroe 1 BOCES   |                     |                      |              |              |
| East Rochester   | \$6,995,524         | \$6,607,358          | 0.745        | 94.5%        |
| Honeoye Falls    | \$10,157,000        | \$8,625,914          | 0.874        | 84.9%        |
| Fairport         | \$28,762,704        | \$23,684,614         | 0.851        | 82.3%        |
| Webster          | \$37,321,781        | \$29,035,261         | 0.864        | 77.8%        |
| East Irondequoit | \$21,690,497        | \$15,331,178         | 0.69         | 70.7%        |
| Penfield         | \$19,495,661        | \$13,669,735         | 0.922        | 70.1%        |
| West Irondequoit | \$24,638,062        | \$16,312,295         | 0.599        | 66.2%        |
| Pittsford        | \$14,521,613        | \$9,173,265          | 1.301        | 63.2%        |
| <b>Brighton</b>  | <b>\$16,279,034</b> | <b>\$8,210,679</b>   | <b>0.953</b> | <b>50.4%</b> |



# Revenue

## Estimated Impact on Tax Rates

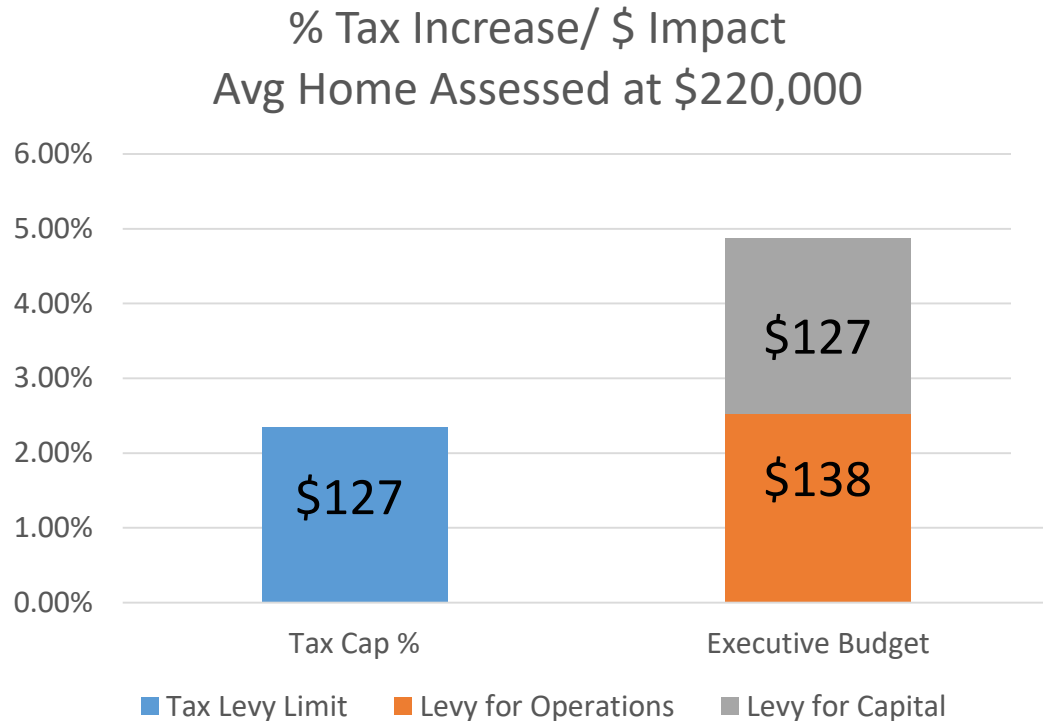
- Tax Levy = +4.89%
- No increase assumed in the tax base

| Town                 | Tax Value       | 2018-2019<br>Tax Rate | 2019-2020<br>Tax Rate | \$ Impact on<br>Home Assessed<br>at \$220,000 |
|----------------------|-----------------|-----------------------|-----------------------|---|
| Town of<br>Brighton  | \$2,085,708,627 | \$24.71               | \$25.92               | \$266   |
| Town of<br>Pittsford | \$29,800,545    | \$24.71               | \$25.92               | \$266   |

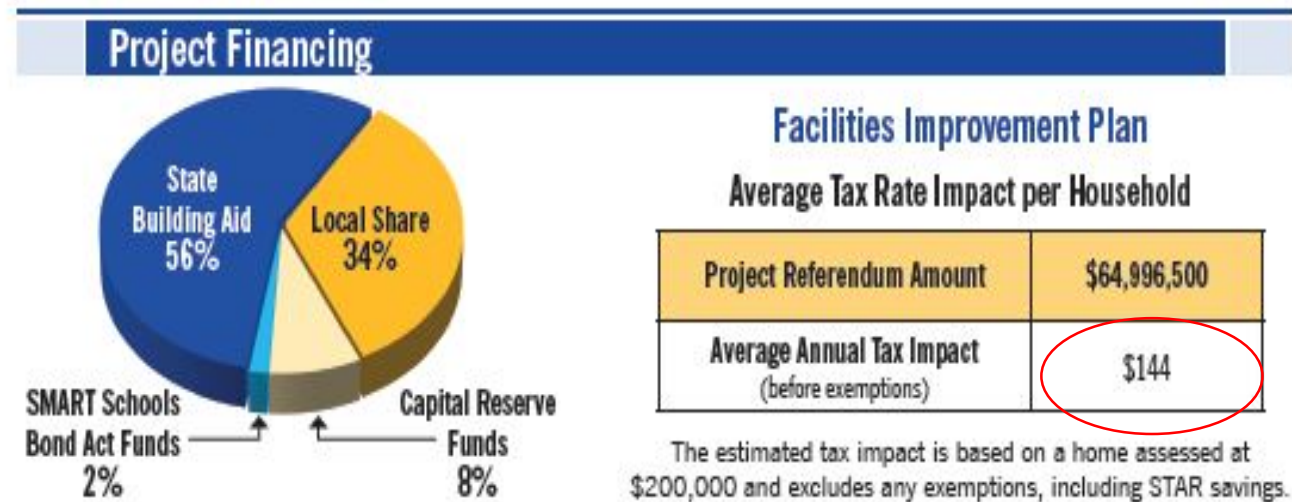
# Revenue

## Estimated Impact on Tax Rates

### Impact on Property Taxes

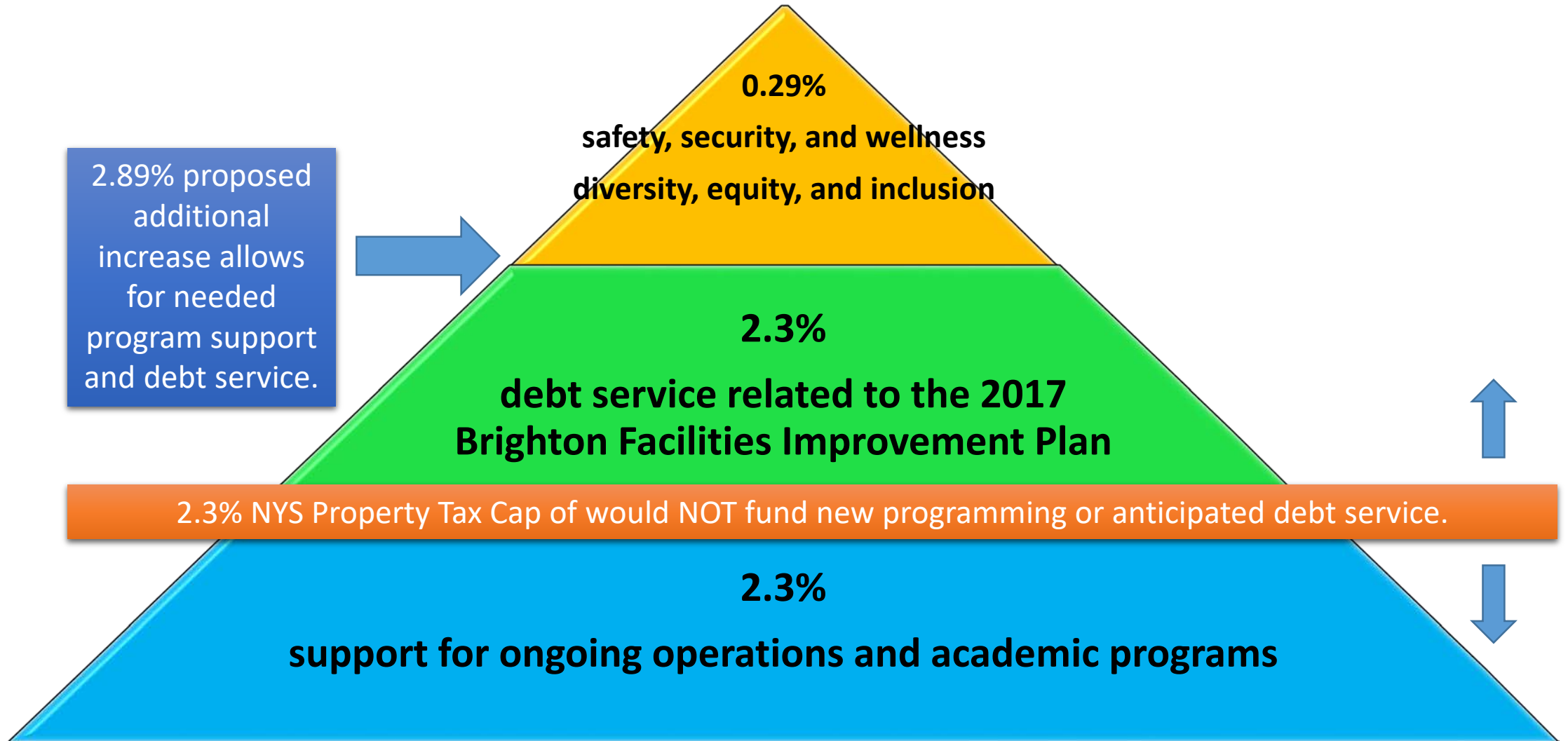


### 2017 Brighton Facilities Improvement Plan



Presented April 25, 2017

# Components of the Tax Levy Increase



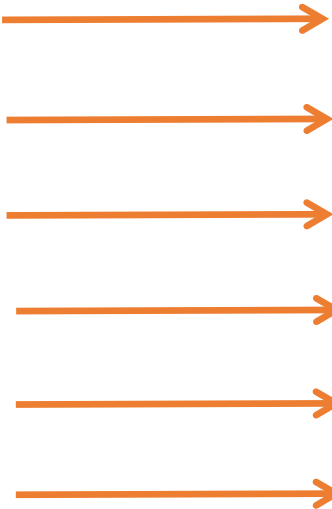


# What if the proposed budget isn't approved by 60% of voters?

***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



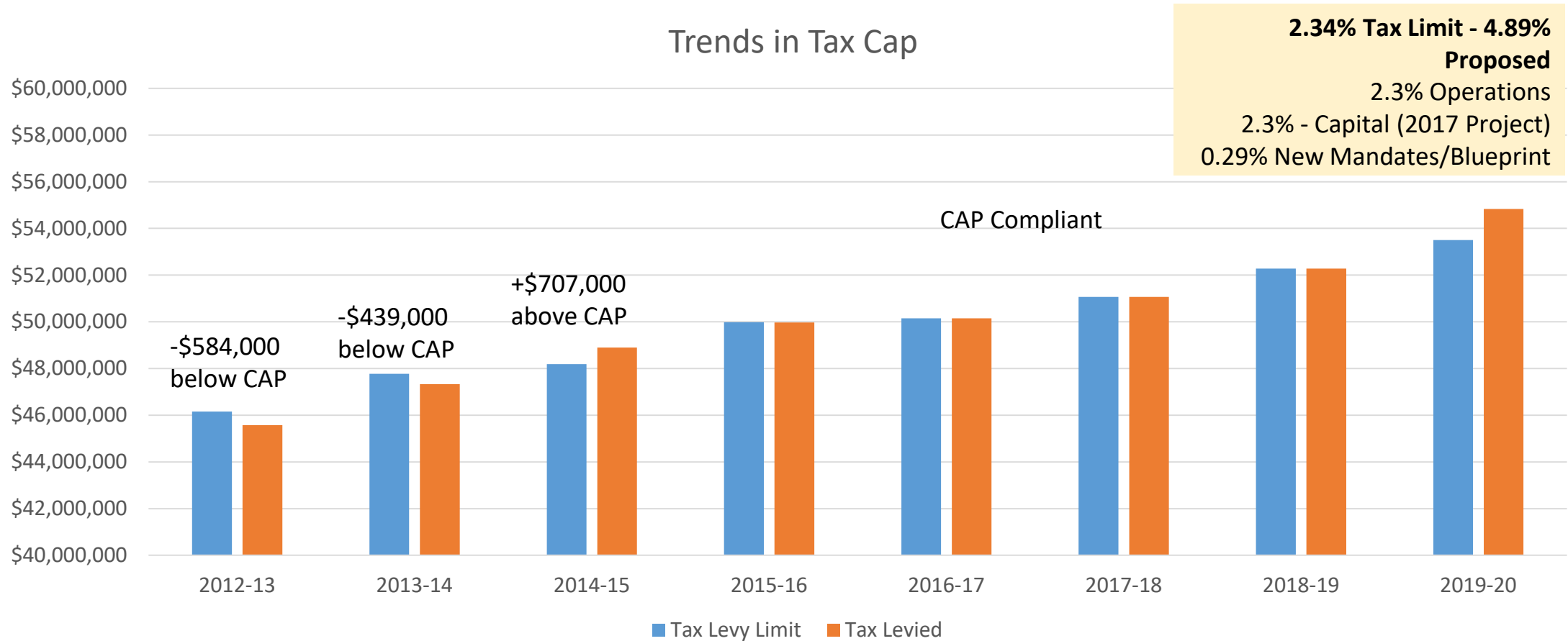
**PROBLEM DELAYED:**

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)



# Trends in Tax Cap





# 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.

# Advantages and Disadvantages to Exceeding Cap in 2019-20

## Advantages

Preserves program/avoids cuts

Funds full local share impact of 2017 project

Spreads tax levy limit to allow for funding for full-day K

Increases levy base for future budgets – provides some cushion for staying within cap over next three years

## Disadvantages

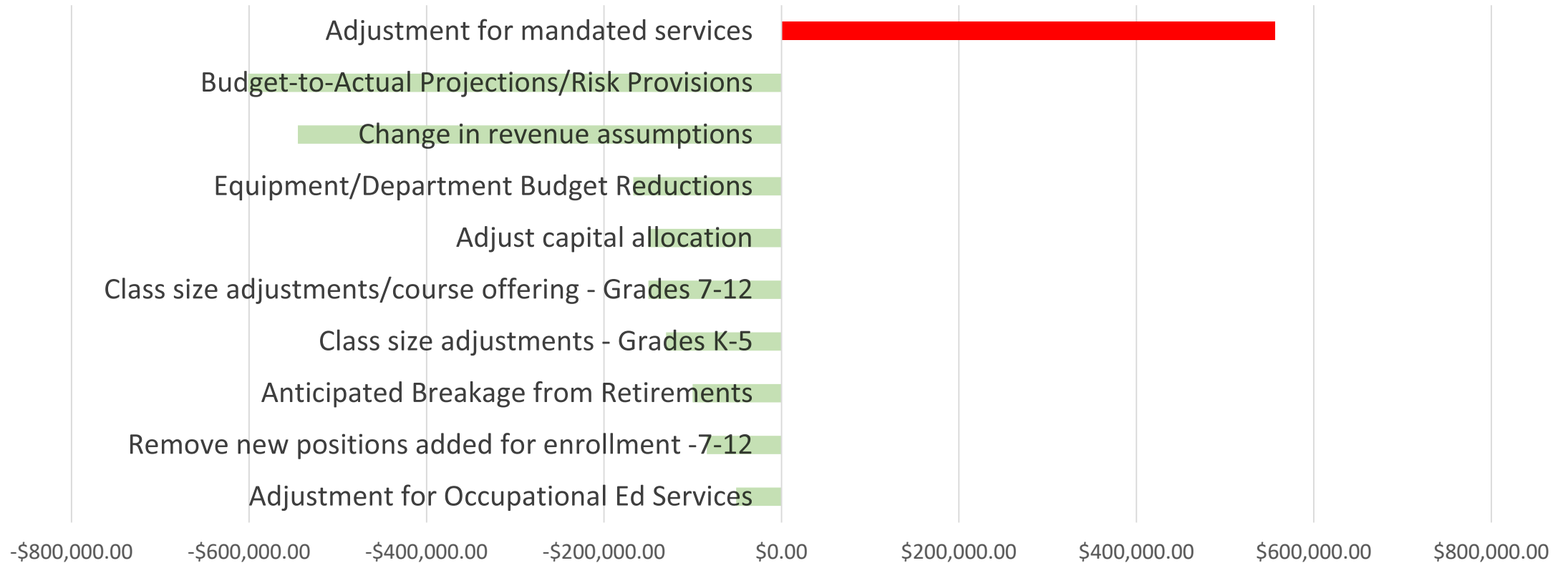
Tax increase applied earlier in project

Overall taxes increase by increasing tax levy base

Loss of Property Tax Rebate in 2019-20

# 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

# Elementary Class Size

| ADJUSTMENTS TO CLASS SIZE         |              |              |       |              |              | 2019-20 |          |         |
|-----------------------------------|--------------|--------------|-------|--------------|--------------|---------|----------|---------|
|                                   | 2018-19      |              |       | 2019-20      |              |         | Analysis |         |
| Teaching (PreK - 5)               | F.T.E.       | Enroll       | Ratio | F.T.E.       | Enroll       | Ratio   | +1 tchr  | -1 tchr |
| Kindergarten AM                   | 6.00         | 89           | 14.8  | 6.00         | 94           | 15.7    | 13.43    | 18.80   |
| Kindergarten PM                   | 6.00         | 95           | 15.8  | 6.00         | 94           | 15.7    | 13.43    | 18.80   |
| Grade 1                           | 11.00        | 226          | 20.5  | <b>11.00</b> | 232          | 21.1    | 19.36    | 23.23   |
| Grade 2                           | 12.00        | 272          | 22.7  | <b>11.00</b> | 240          | 21.8    | 19.96    | 23.95   |
| Grade 3                           | 12.00        | 262          | 21.8  | 12.00        | 284          | 23.7    | 21.87    | 25.85   |
| Grade 4                           | 12.00        | 264          | 22.0  | 12.00        | 273          | 22.8    | 21.01    | 24.83   |
| Grade 5                           | 13.00        | 298          | 22.9  | <b>12.00</b> | 270          | 22.5    | 20.76    | 24.54   |
| <b>Total General Ed. Teachers</b> | <b>66.00</b> | <b>1,506</b> |       | <b>64.00</b> | <b>1,487</b> |         |          |         |

Note: Model is based on 2019-20 Enrollment Projections.



# 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?

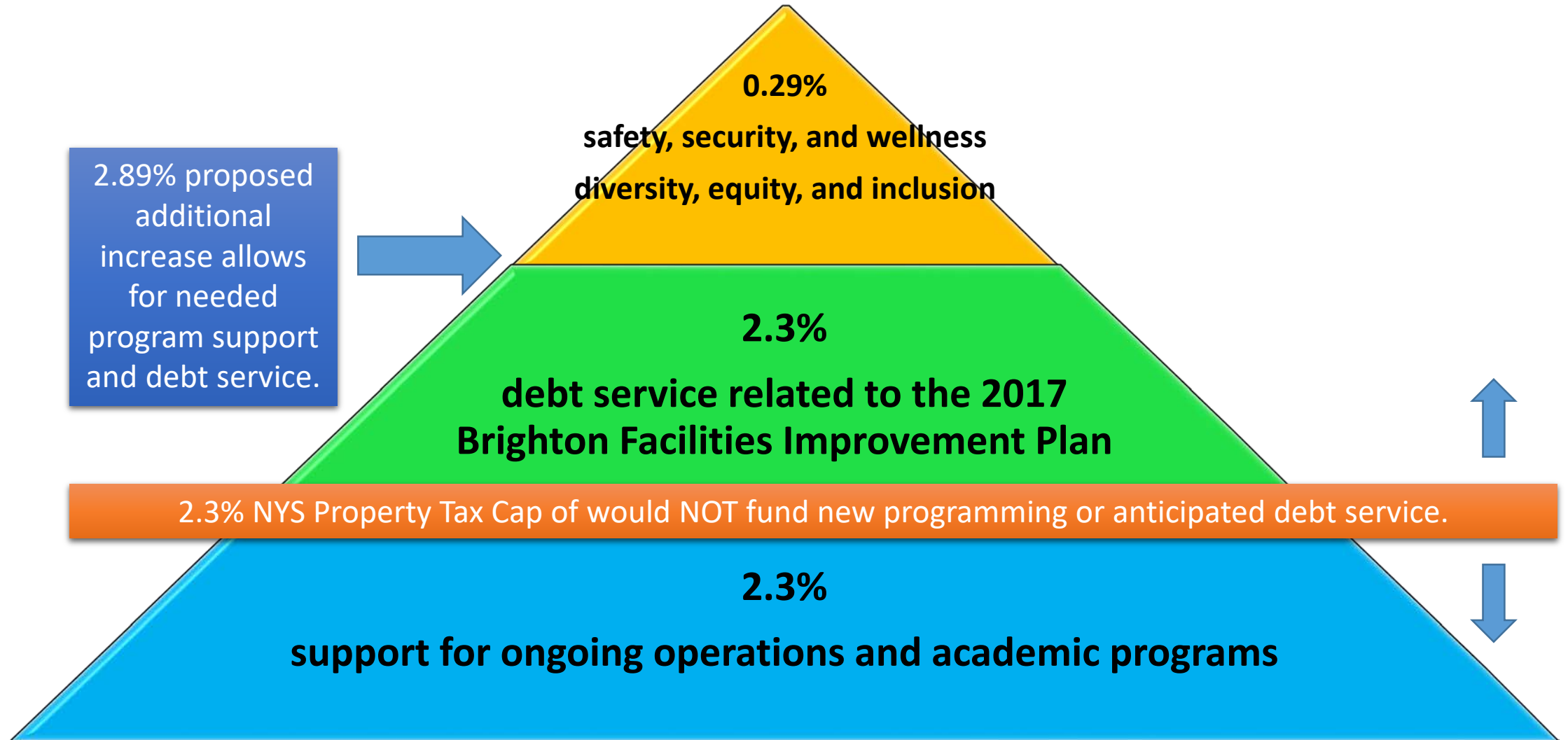


# Proposed Withdrawal – Technology Reserve Fund

- 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



# Components of the Tax Levy Increase



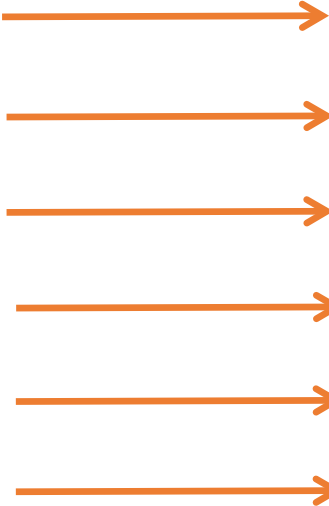


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(extended studies, foreign language at grade 6, instrumental music in grade 4, additional athletic, arts and co-curricular activities, additional supports and opportunities)

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 Steps

5/14:  
Budget  
Hearing

5/21:  
Budget Vote

