

Board of Education Budget Workshop Meeting

Post Budget Vote Reevaluation and Planning



May 28, 2019

Tonight's Plan

- Legal Options for Your Consideration
- Review Thought Exchange Feedback
- Public Comment
- Budget Planning Workshop
 - Lou Alaimo: Overview of debt service, property tax cap and revenue assumptions.
 - Kevin McGowan: Review contingent budget line item reductions and discuss impact with directors, principals and assistant superintendents
 - Discuss options to reduce spending to level resulting in an under the cap levy increase
- Public Comment
- Recess
- Reconvene to finalize understandings of the budget proposal

The Board of Education's Options

- Education Law § 2023 - Board of Education to adopt contingent budget when voters have refused to approve budget.
- Education Law § 2007 - Budget re-vote (3rd Tuesday in June).
- District may choose to adopt a contingency budget after proposed budget is defeated once rather than re-vote.
- If budget is defeated twice, then BOE must adopt contingency budget.

1. Conduct a revote on the same budget proposal with the same proposed tax levy increase.
2. Conduct a revote on a revised budget proposal with a tax levy increase below the NYS property tax levy limit increase (below the cap)
3. Adopt without a vote a contingency (austerity) budget requiring no increase to the tax levy of the previous year.

Exit Poll and Post Budget Exchange

- Exit poll information shared with voters as they exited the polling place
- Exit poll information shared with the community via social media, school enews and website news item that evening.
- Poll was open throughout 5/21 until 5pm on 5/24.
- Link to results will be shared following tonight's meeting in update being sent to the community.

Participation

 865
Participants


 1025
Thoughts

 45312
Ratings

How do you feel about the proposed budget and what influenced your decision to support or not support the proposal? If you voted no, what changes would you suggest?

 865
Participants

 1025
Thoughts

 45312
Ratings



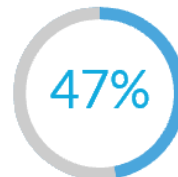
471

Participants shared
thoughts



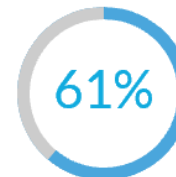
408

Participants rated
thoughts



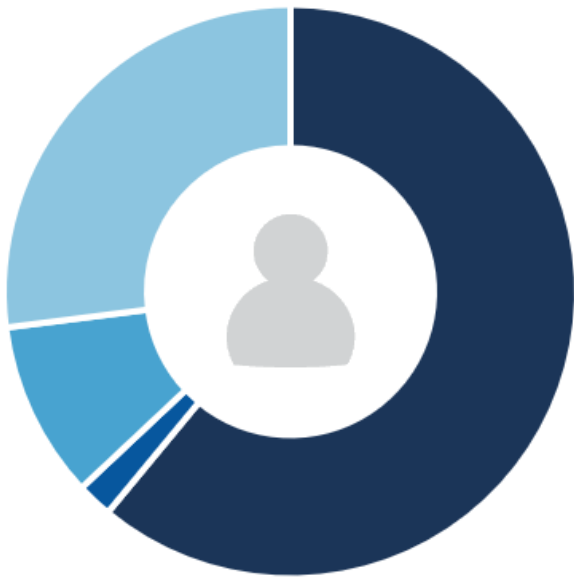
526






Participants explored
thoughts



Demographics



– **DQ1** What best describes you?



%			
61%	(467)		parent or caregiver
2%	(11)		student
10%	(77)		staff member
27%	(205)		community member without children in school
0%	(1)		Answer not available



Top Ten All Participants

There were no cuts to administrative positions. All the cuts were to classroom positions. I find it odd that we can cut teachers but we cannot spare an administrator.

4.3  (52 )
Ranked #1 of 1013





We have been hearing for years how the state is violating the law and not providing Brighton with it's proper aid. Go fix it even if it means a suit. The Brighton taxpayers should not be penalized for misconduct in Albany. This will only continue if not confronted.

4.3  (52 )
Ranked #2 of 1013




Please know that there are many who voted no this year who believe DEEPLY in the quality of education and fully support the work of BCSD. In fact some of us have risked so much financially to live in Brighton because of the education. Please don't assume a NO vote is a vote against education.

4.2  (51 )
Ranked #3 of 1013





Spend more time getting proper resources/funding from Albany. We deserve our fair share. The district has been shorted over time. We should be given more equitable funding.

4.2  (50 )
Ranked #4 of 1013




We need stronger representatives in Albany who will fight for our full share of funding. The most important investment we can make is an investment in our children's education!

4.2  (26 )
Ranked #5 of 1013




Top Ten All Participants

Turn up the heat on the State of NY to pay up what it pledged to Brighton.

4.1 ★★★★★ (52) 
Ranked #6 of 1013




Equal Distribution of Funding We must fight for our equal share of aid from NYS.

4.1 ★★★★★ (51) 
Ranked #7 of 1013



If Governor Cuomo is as concerned as he says about lowering taxes, he should be brought to task for not providing the funding the formula requires. The only way to avoid these proposals in the future is for the ENTIRE COMMUNITY to speak up, hold lawmakers accountable!!!

4.1 ★★★★★ (51) 
Ranked #8 of 1013



On top of last year's tax reassessment, this is a lot to take. With this rise, would be total ~\$1300 hike in town taxes since moving here 3 yrs ago. Trump federal cap on state & local taxes hurts high-tax municipalities, since cannot write these off federal 1040.

4.1 ★★★★★ (51) 
Ranked #9 of 1013



It's unfortunate that the state hasn't given us our fair share and that the state rules are such that we're penalized under these circumstances.

4.1 ★★★★★ (50) 
Ranked #10 of 1013



Top 5 Community Member w/o Children in School

Postpone full day K until State funding increases

4.3 ★★★★★ (11)

Ranked #1 of 868



Equal Distribution of Funding We must fight for our equal share of aid from NYS.

4.2 ★★★★★ (16)

Ranked #2 of 868



We have been hearing for years how the state is violating the law and not providing Brighton with it's proper aid. Go fix it even if it means a suit.
The Brighton taxpayers should not be penalized for misconduct in Albany. This will only continue if not confronted.

4.2 ★★★★★ (12)

Ranked #3 of 868



I voted against the budget. A budget should not be treated as a way to do everything no matter the cost. Budgets aren't a shopping list of all desires, flexible and amorphous. Budgets should be rigid: work within the constraints of the money available.

4.2 ★★★★★ (10)

Ranked #4 of 868



Property taxes are completely out of control. People do not have unlimited resources.

4.1 ★★★★★ (14)

Ranked #5 of 868



Top 5 Parent/Caregiver

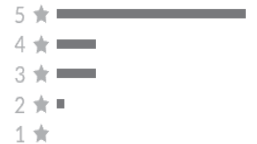
There were no cuts to administrative positions. All the cuts were to classroom positions. I find it odd that we can cut teachers but we cannot spare an administrator.

4.3  (36 )
Ranked #1 of 1013



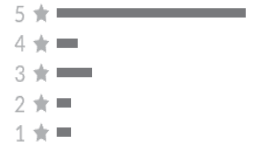
If Governor Cuomo is as concerned as he says about lowering taxes, he should be brought to task for not providing the funding the formula requires. The only way to avoid these proposals in the future is for the ENTIRE COMMUNITY to speak up, hold lawmakers accountable!!!

4.3  (35 )
Ranked #2 of 1013



Turn up the heat on the State of NY to pay up what it pledged to Brighton.

4.2  (39 )
Ranked #3 of 1013



In addition to a request for an increased tax levy, I want solutions as to how this will be approached in the future. How will Brighton change this?
What's to say this doesn't happen each time the district is eligible to request an overage and increased taxes?

4.2  (38 )
Ranked #4 of 1013



Please know that there are many who voted no this year who believe DEEPLY in the quality of education and fully support the work of BCSD. In fact some of us have risked so much financially to live in Brighton because of the education. Please don't assume a NO vote is a vote against education.

4.2  (38 )
Ranked #5 of 1013



Top 5 Staff

I know that good , quality well rounded education is expensive and worth the investment.

4.0 ★★★★★ (5)

Ranked #1 of 36



I support the budget because I know how impactful our programs are on students' lives. A community with children who receive what they need is a strong community.

4.0 ★★★★★ (5)

Ranked #2 of 36



I voted yes. This district is amazing.

4.0 ★★★★★ (5)

Ranked #3 of 36



I voted yes because I think that the tax cap is artificial and does not reflect the lived reality of a district such as ours. I want more local control of budgets (with state contribution) and am willing to pay more in taxes in order to get the services we want/need.

3.9 ★★★★★ (5)

Ranked #4 of 36



I hope the superintendent and staff can reinforce the significance of key issues so that the budget can be passed in the next vote.

3.8 ★★★★★ (6)

Ranked #5 of 36



Common Thoughts



Group A

136 (37%)

Rated 187 thoughts on average



Group B

128 (35%)

Rated 97 thoughts on average

- DQ1 What best describes you?

Group A

%		
71%	(96)	parent or caregiver
28%	(38)	community member without children in school
1%	(1)	student
1%	(1)	staff member



Group B

%		
66%	(85)	parent or caregiver
20%	(26)	community member without children in school
1%	(1)	student
13%	(16)	staff member



Differences


Doubling the tax cap is asking too much! It's too much at any income level.

Group A

31 ★ 5.0 (AVG)

Group B

17 ★ 1.2 (AVG)

 Add public comment


This vote was not about education. It was about an out-of-touch district ignoring the economic reality of Brighton residents and refusing to reign in spending

Group A

30 ★ 4.9 (AVG)

Group B

16 ★ 1.3 (AVG)

 Add public comment

BCSD blew right through the NYS cap. I could not support a 5% tax increase.

Group A

32 ★ 4.7 (AVG)

Group B

19 ★ 1.3 (AVG)

 Add public comment

Brighton taxes are already obscenely high and they should not be raised above the legal limit. If this 5% hike went through that would be the new tax base for next year so we would be paying this increase forever.


Full support!! Want re-vote!! This is ultimately about our children...ALL our children. THANK YOU Dr. McGowan & school leaders for your courage!! I voted YES because no political statement or financial sacrifice is more important than our children & their future! This budget was fiscally sound.

Group A

33 ★ 1.0 (AVG)

Group B

14 ★ 5.0 (AVG)

 Add public comment


I feel the proposed budget should be passed for the future of our schools

Group A

35 ★ 1.1 (AVG)

Group B

11 ★ 5.0 (AVG)

 Add public comment

I voted for it. I trust the Board asks for what is needed. I trust in the ability of the board of education and the superintendent.

Group A

36 ★ 1.1 (AVG)

Group B

12 ★ 4.8 (AVG)

 Add public comment

Agreed High

There were no cuts to administrative positions. All the cuts were to classroom positions. I find it odd that we can cut teachers but we cannot spare an administrator.

Group A

 30  4.8 (AVG)

Group B

 12  3.8 (AVG)

 Add public comment

If Governor Cuomo is as concerned as he says about lowering taxes, he should be brought to task for not providing the funding the formula requires. The only way to avoid these proposals in the future is for the ENTIRE COMMUNITY to speak up, hold lawmakers accountable!!!

Group A

 25  4.2 (AVG)

Group B

 17  4.6 (AVG)

 Add public comment

We have been hearing for years how the state is violating the law and not providing Brighton with it's proper aid. Go fix it even if it means a suit. The Brighton taxpayers should not be penalized for misconduct in Albany. This will only continue if not confronted.

Group A

 30  4.5 (AVG)

Group B

 12  3.8 (AVG)

 Add public comment

Agreed Low


After voting I realized I only filled in circles for the 2 proposals on the one side of the ballot. I overlooked the section where you vote for budget I support the budget and inadvertently didn't vote for it b/c of how it was set up on the ballot. I'm sorry! I wonder if this happened to others.

Group A

 30  1.2 (AVG)

Group B

 15  1.9 (AVG)

 Add public comment


I didn't vote on Tuesday Despite the explanations, I did not feel that I understood the short and long term repercussions of the property tax increase.

Group A

 31  1.8 (AVG)

Group B

 12  2.0 (AVG)

 Add public comment

At 7:30 PM there was quite a line to vote though it did move fairly quickly. Voting should occur only during normal November election days.

Group A

 29  1.9 (AVG)

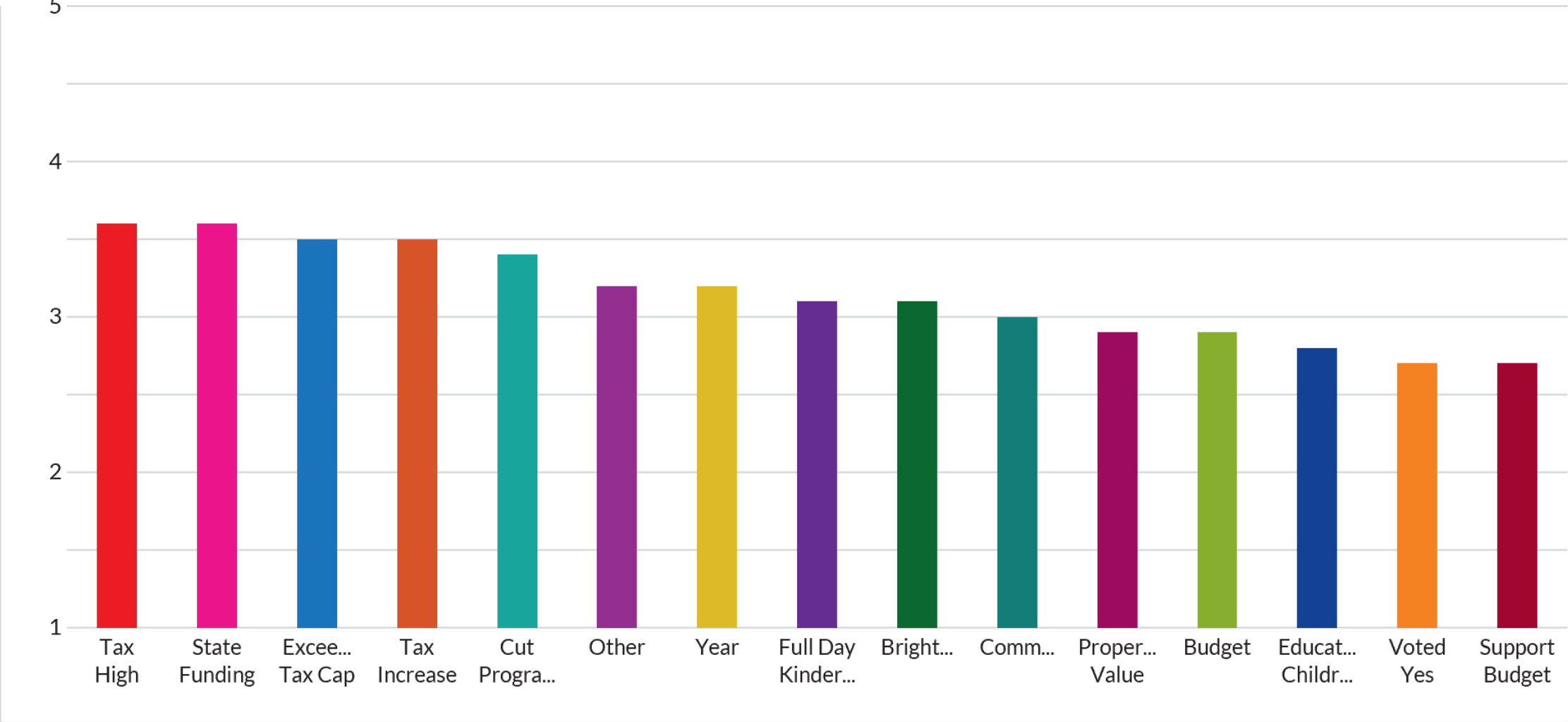
Group B

 11  1.5 (AVG)

 Add public comment

Themes that Emerged

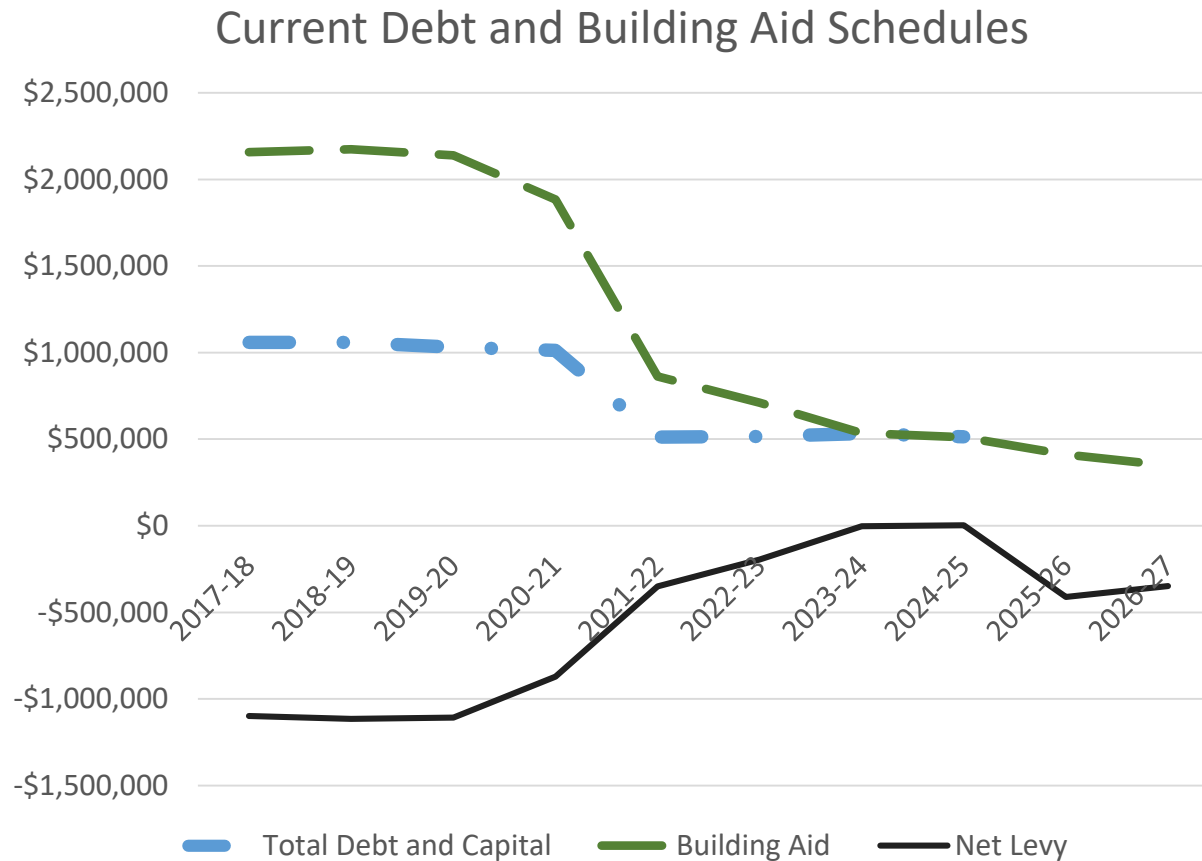
Star score



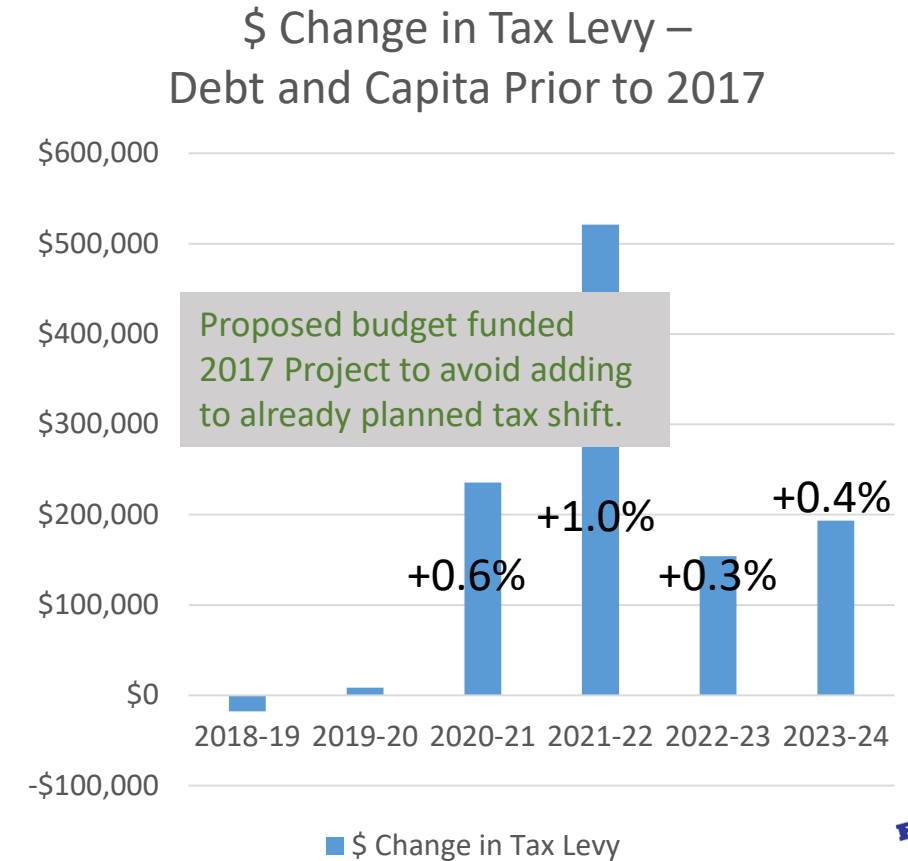
Take-Away's from the Post-Vote and Exit Exchange

- Taxes are too high
- The increase was too high
- Going over the cap is a significant concern
- Many feel they can't afford the increase
- Reassessments and federal tax policy were a concern
- Supportive of quality and wanted to support it, but it was too much
- Be transparent, don't use scare tactics
- Need to see sacrifices made
- Live within your means
- Get the state aid situation figured out, but don't use it as an excuse

Net Levy Impact of Current Capital Budget— Excluding 2017 Capital Project

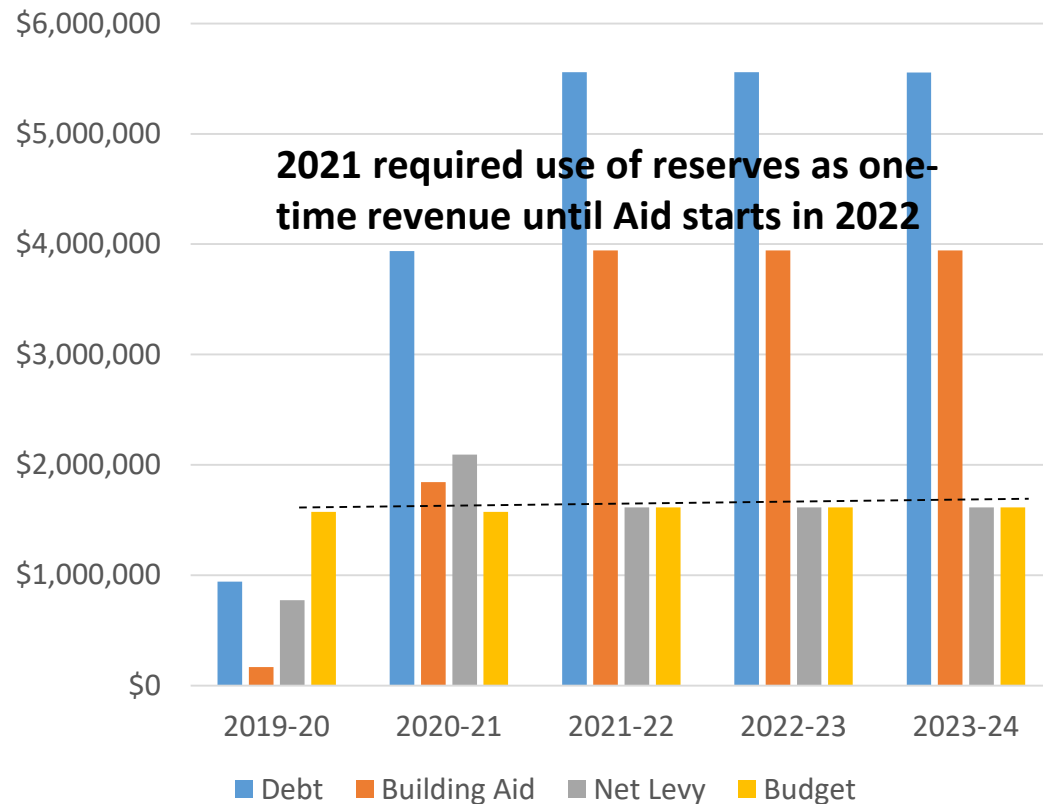


Negative Net Levy = revenue is being used for non-capital operations

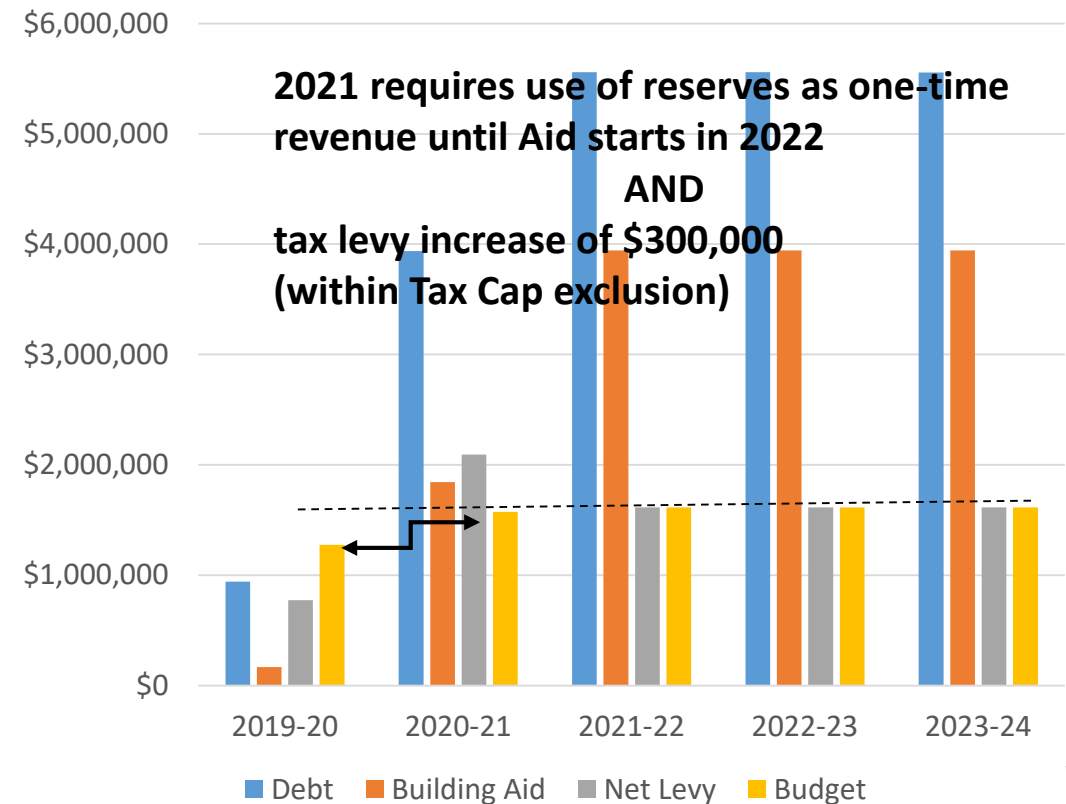


Capital Project Planning – Impact of 2017 Capital Project

Executive Budget



Re-vote Proposal

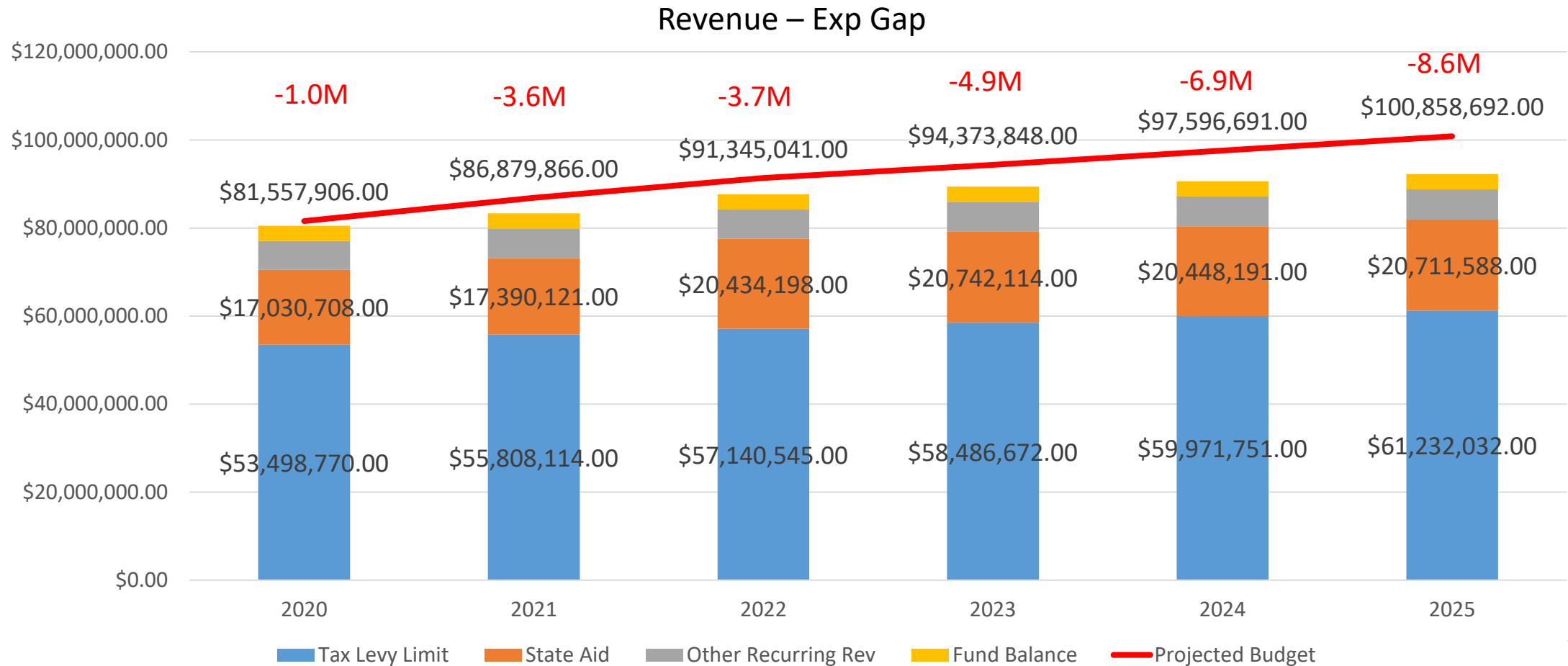


Projected Tax Cap Calculations

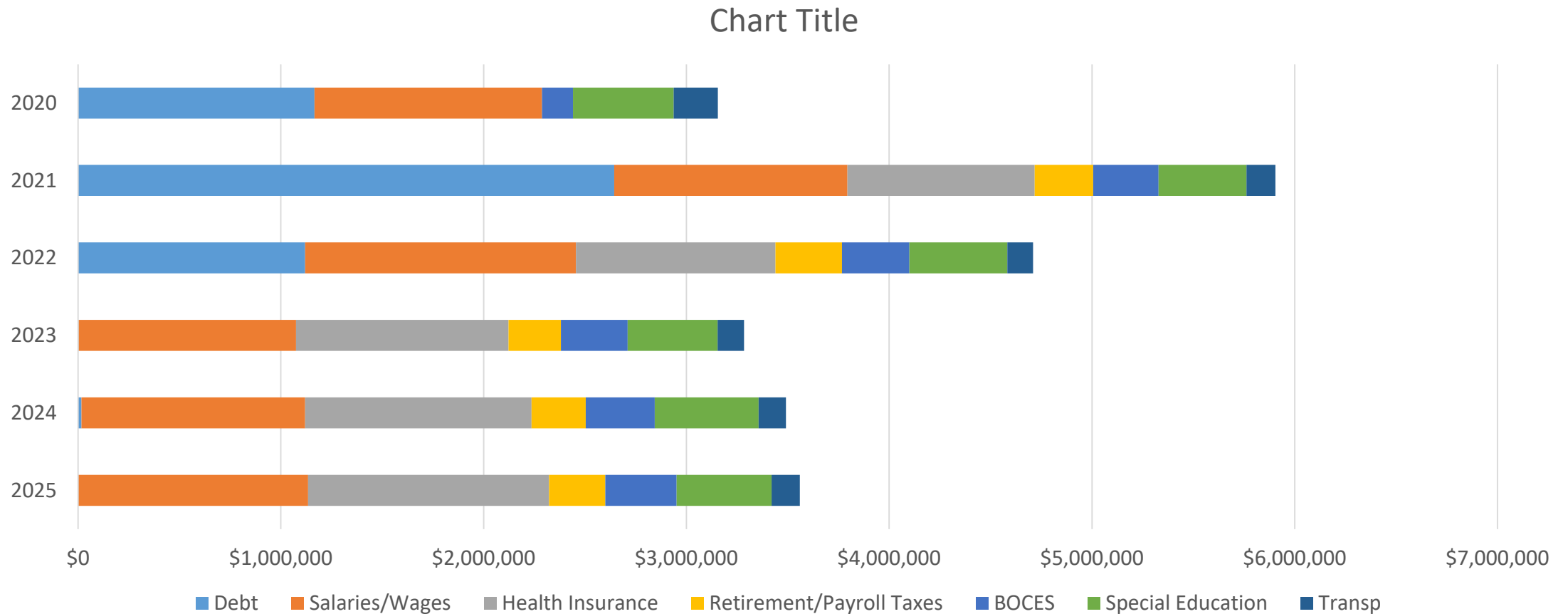
NY- Tax Cap Calculator FY20

Tax Levy Limit Before Adjustments and Exclusions	2020	2021	2022	2023	2024	2025
Prior FYE Tax Levy	\$52,275,299	\$53,498,771	\$55,808,114	\$57,140,545	\$58,486,672	\$59,971,751
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	\$0	\$0	\$0	\$0	\$0	\$0
Tax Base Growth Factor	1.0012	1.0015	1.0015	1.0015	1.0015	1.0015
	2020	2021	2022	2023	2024	2025
PILOTs Receivable from Prior FYE	\$332,883	\$225,560	\$290,276	\$187,738	\$204,025	\$146,671
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$0	\$0	\$1,217,719	\$1,264,612	\$1,418,328	\$1,611,121
Allowable Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTs Receivable for Current FYE	\$225,560	\$290,276	\$187,738	\$204,025	\$146,671	\$155,761
Available Carryover from Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LEVY LIMIT BEFORE ADJUSTMENTS/EXCLUSIONS	\$53,498,771	\$54,590,395	\$55,875,933	\$57,068,344	\$58,360,630	\$59,613,443
Exclusions	2020	2021	2022	2023	2024	2025
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$0	\$1,217,719	\$1,264,612	\$1,418,328	\$1,611,121	\$1,618,589
ERS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXCLUSIONS	\$0	\$1,217,719	\$1,264,612	\$1,418,328	\$1,611,121	\$1,618,589
TAX LEVY LIMIT, ADJUSTED FOR TRANSFERS, PLUS EXCLUSIONS	\$53,498,771	\$55,808,114	\$57,140,545	\$58,486,672	\$59,971,751	\$61,232,032
	2020	2021	2022	2023	2024	2025
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Proposed Tax Levy \$	\$53,498,771	\$55,808,114	\$57,140,545	\$58,486,672	\$59,971,751	\$61,232,032
OR Proposed Tax Levy %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CURRENT FYE PROPOSED LEVY, \$ entry	\$53,498,771	\$55,808,114	\$57,140,545	\$58,486,672	\$59,971,751	\$61,232,032
CURRENT FYE PROPOSED LEVY, % entry	\$0	\$0	\$0	\$0	\$0	\$0
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	2.34%	4.32%	2.39%	2.36%	2.54%	2.10%
TAX LEVY LIMIT %	2.34%	4.32%	2.39%	2.36%	2.54%	2.10%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$0	\$0	\$0	\$0	\$0

Assumptions – Tax Cap and Revenues



Assumptions – Cost Drivers



Contingency Budget Option

spending area	contingency reduction	Potential Impact
defer debt service	\$300,000.00	future budget challenge
full day k	\$60,000.00	future budget challenge
furniture	\$100,000.00	future budget challenge
equipment	\$200,000.00	future budget challenge
foreign language grade 6	\$120,000.00	student experience
grade 4 instrumental music	\$70,000.00	student experience
literacy coaches	\$120,000.00	reduction in support for continuous instructional improvement
instructional coaches	\$300,000.00	reduction in support for continuous instructional improvement
CPSE position	\$20,000.00	customer service experience
family navigator	\$60,000.00	student experience
security staff	\$30,000.00	limit program expansion
additional funding D/E position	\$20,000.00	limit program expansion
class size k-2	\$60,000.00	student experience
class size 3-5	\$60,000.00	student experience
class size 6-8	\$120,000.00	student experience
electives 9-12	\$60,000.00	student experience
class size 9-12	\$60,000.00	student experience
B and G department restructuring	\$25,000.00	customer service experience
field trips	\$10,000.00	student experience
athletic program assistants	\$20,000.00	student experience
assistant director of humanities	\$80,000.00	reduction in support for continuous instructional improvement
restructuring and reducing elementary summer program	\$82,000.00	student experience



Contingency Budget Option

HS AP	\$80,000.00	student experience/customer service
additional retirement breakage	\$20,000.00	future budget challenge
videographer	\$45,000.00	customer service experience
private/parochial transportation on non school days	\$50,000.00	student experience
professional development/travel and conference	\$50,000.00	reduction in support for continuous instructional improvement
continuing education	\$15,000.00	customer service experience
clubs and activities	\$15,000.00	student experience
modified teams	\$15,000.00	student experience
non-mandated transportation supervision	\$30,000.00	student experience
extended studies	\$180,000.00	student experience
9-12 summer school	\$83,000.00	student experience
AIM staff reduction	\$10,000.00	student experience
FL interns	\$10,000.00	student experience
BHS Clerical	\$15,000.00	customer service experience
Computer Aide	\$15,000.00	student experience
Chargeback of Technical Theatre Mgr	\$10,000.00	community user cost impact
Facility Use Fees for Gyms, Grass Fields, Rents	\$10,000.00	community user cost impact
budget to actuals	\$0.00	future budget challenge
substitute teacher coverage	\$15,000.00	student experience
total reduced	\$2,580,000.00	
needed for reduction	\$2,555,431.00	
delta	\$24,569.00	

Alternative Budget Option-under the cap

spending area	under the cap proposed reduction	notes								
defer debt service	\$300,000									
full day k	\$220,000	will need to be refunded by future program cuts								
furniture	\$100,000	will need to be refunded by future program cuts								
equipment	\$194,000	will need to be refunded by future program cuts								
foreign language grade 6	\$0	will be reduced in 20-21 or 21-22 budget								
grade 4 instrumental music	\$0	will be reduced in 20-21 or 21-22 budget								
literacy coaches	\$0	will be reduced in 20-21 or 21-22 budget								
instructional coaches	\$100,000	I reduced, 40kCharge to Title 2/additional reductions in future budgets								
CPSE position	\$20,000									
family navigator	\$60,000	(\$40k included in IDEA to fund increase in staff, no new funding in GF but administratively restructured)								
security staff	\$15,000	additional FRES staffing will not be completed								
additional funding D/E position	\$20,000	program will remain as is in 18-19								
class size k-2	\$60,000	will be reduced in 20-21 or 21-22 budget								
class size 3-5	\$0	will be reduced in 20-21 or 21-22 budget								
class size 6-8	\$0	will be reduced in 20-21 or 21-22 budget								
electives 9-12	\$0	will be reduced in 20-21 or 21-22 budget								
class size 9-12	\$0	will be reduced in 20-21 or 21-22 budget								
B and G department restructuring	\$25,000									
field trips	\$0									
athletic program assistants	\$20,000	athletic department to prioritize reductions								
assistant director of humanities	\$40,000	Charge to Title I/review for reduction in 20-21								
restructuring and reducing elementary summer program	\$0	program restructured								

Alternative Budget Option-under the cap

restructuring and reducing elementary summer program	\$0	program will be reviewed for restructure or reduction in 20-21				
HS AP	\$0	will be reduced in 20-21 or 21-22 budget				
additional retirement breakage	\$10,000					
videographer	\$0					
private/parochial transportation on non school days	\$0					
professional development/travel and conference	\$36,000	Summer PD (\$20K summer, \$10K NYC, \$6K TC grant chargeback				
continuing education	\$8,000	Increase admin fees in program to offset costs				
clubs and activities	\$15,000	BHS to prioritize and reduce				
modified teams	\$0	will be reduced in 20-21 or 21-22 budget				
non-mandated transportation supervision	\$10,000					
extended studies	\$0					
9-12 summer school	\$15,000	course reductions based on prioritized needs				
AIM staff reduction	\$0	course reductions based on prioritized needs				
FL interns	\$0					
BHS Clerical	\$12,000	position not being filled				
Computer Aide	\$15,000	realignment of current tech staff				
Chargeback of Technical Theatre Mgr	\$10,000	program will absorb cost				
Facility Use Fees for Gyms, Grass Fields, Rents	\$10,000					
budget to actuals	\$12,000					
substitute teacher coverage	\$15,000					
total reduced	\$1,342,000					
needed for reduction	\$1,331,959.00					
delta	\$10,041.00					

Alternative Budget Proposal-limits immediate student and staff impact

- Positions supported through limited grant funding and one-time borrowing from long term financing
- Programs can be scheduled for future reduction giving time for program planning and rationale staff reassignment
- Reorganization and redistribution of assignments will impact service to the community
- Additional fees and program costs will impact community users only
- Programs will be reduced if additional funding isn't received
- Pragmatic approach that caps immediate growth while allowing organizational refocus and time for planning to mitigate program and staff impact

Questions?



- What did you really cut then?
 - Professional development and instructional coaching
 - New funding for D/E, mental health, security
 - Furniture, equipment, debt service and full day k set asides or spending—all will need to be replenished
 - Administrative reorganization to assume duties assigned to mental health and counseling
 - CPSE position, program assistants for athletics, elementary summer program, reduced high school summer program, a portion of clubs and activities, clerical and computer lab support at BHS, a portion of staffing for the AIM program
- Why didn't you do this in the first place?
 - The short term impact on service and continuous improvement that these cuts represent and the long term need to refund certain areas that WILL result in additional program reductions.
- What's the long term impact?
 - We will need to reduce programs further when set asides are required to be refunded or replenished.
 - Reductions in administrative and instructional staffing will be made in the 20-21, 21-22 budget if further efficiencies are not found or additional resources such as state aid are not identified. They can be kept in this current year by utilizing funds that will need to be reallocated in next year and the year after's budget.

Potential Next Steps

- 5/28 post meeting note to community re decisions/proposal.
- 5/30: 10 am and 5pm budget open house
- 5/30: 7pm, BOE Meeting: revised budget presentation and adoption
- 6/3: note to the community
- 6/4: 11am budget open house, BOE room
- 6/5: budget open house at 5:30pm, BOE room
- 6/10: note to the community
- 6/11: 1pm/5pm budget open house, BOE room
- 6/11: Budget Hearing, 7pm BOE meeting
- 6/17: 10am budget open house, BOE Room
- 6/17: note to the community
- 6/18: vote, 7am-9pm, BHS