

BRIGHTON CENTRAL SCHOOL DISTRICT

Revised Budget Proposal

2019-20



May 30, 2019

Development of Revised Budget Action Steps

Reviewed
Feedback

Developed
revised
spending and
financing plans

Assessed
potential
impact – short
and long-term

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

A Statement of What We Value

- The 2019-20 Proposed Budget:

1. Meets and exceeds State mandates to support every child along the education spectrum.
2. Provides funding in support of Blueprint plans related to Diversity, Equity, and Inclusion as well as Safety and Security.
3. Respects taxpayers and honors commitments

- The 2019-20 Revised Budget:

1. Respects taxpayers and honors commitments by staying within tax cap
2. Continues to support every child along the education spectrum
 - a. **Reprioritizes existing resources to meet educational objectives**
3. Provides scaled-back funding in support of Blueprint plans related to Diversity, Equity, and Inclusion as well as Safety and Security.

A budget is a value statement.



2019-20 Revised Budget Summary and Impact on Tax Levy

	2018-19 Adopted Budget	2019-20 Revised Budget	\$ Change	% Change
A) Total Preliminary Budget Amount	\$78,330,553	\$80,522,065	\$2,191,512	2.80%
B) Local Sources - Other than Tax Levy	5,634,211	5,766,127	131,916	
C) Unrestricted Foundation Aid	7,955,740	8,210,697	254,957	
D) State and Federal Sources	9,009,303	9,590,511	581,208	
E) Amount of Fund Balance Used for Levy of Tax	3,456,000	3,456,000	-	
F) Non-Property Tax Revenues (B+C+D+E)	\$26,055,254	\$27,023,335	968,081	3.72%
G) Total Real Property Tax Levy (A-F)	\$52,275,299	\$53,498,730	\$1,223,431	2.34%

Current Year Tax Levy

\$52,275,299

% Increase in Real Property Tax Levy

2.34%

Complies with NYS Tax Cap



Tax Impact of Proposed Budget

	Town of Brighton	Town of Pittsford
2018-19 Tax Rate	\$ 24.7069	\$ 24.7105
2019-20 Est Tax Rate	\$ 25.14	\$ 25.14
Rate Change	\$ 0.43	\$ 0.43
% Change	1.75%	1.74%

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

Chart of Estimated Change in Tax Bill (Assuming no change in assessment, or exemptions)		
Taxable Assessed Value (Before STAR)	Estimated Tax Bill, Before STAR	Estimated Increase
\$75,000	\$ 1,886.00	\$ 32.00
\$100,000	\$ 2,514.00	\$ 43.00
\$150,000	\$ 3,771.00	\$ 65.00
\$200,000	\$ 5,028.00	\$ 87.00
\$250,000	\$ 6,285.00	\$ 108.00
\$300,000	\$ 7,542.00	\$ 130.00
\$350,000	\$ 8,799.00	\$ 152.00



2019-20 Revised Budget (Object Summary)

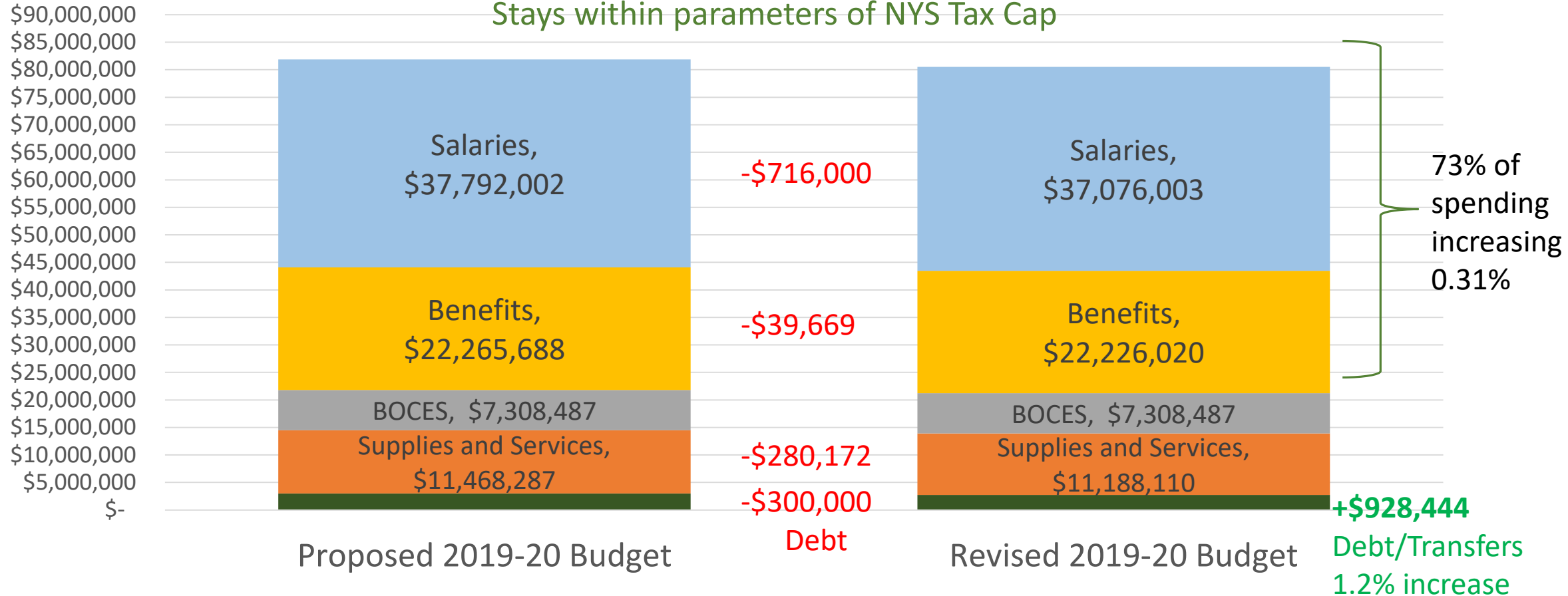
	Adopted Budget 2018-19		Proposed Budget 2019-20 May 21, 2019		Adjustments		Proposed Budget 2019-20 June 18, 2019		Adopted vs. Proposed Budget Variance	
	Amount	Staff	Amount	Staff	Amount	Staff	Amount	Staff	Amount	%
Salaries/Wages	\$ 36,669,575	642.8	\$ 37,792,003	651.9	\$ (716,000)	-7.8	\$ 37,076,003	644.1	\$ 406,428	1.11%
Benefits	22,451,254		22,265,689		(39,669)		22,226,020		(225,234)	-1.00%
SUB TOTAL	\$ 59,120,829		\$ 60,057,692		\$ (755,669)		\$ 59,302,023		\$ 181,194	0.31%
Equipment	423,671		419,669		(157,177)		262,492		(161,179)	-38.04%
Utilities/Tuition/Contracted Services	8,357,442		9,526,255		(122,995)		9,403,260		1,045,818	12.51%
Supplies & Materials	1,478,108		1,522,358		-		1,522,358		44,250	2.99%
BOCES	7,155,503		7,308,488		-		7,308,488		152,985	2.14%
Principal and Interest Payments	1,140,000		2,605,700		(300,000)		2,305,700		1,165,700	102.25%
Transfers to Capital Fund/Capital Reserve	500,000		250,000				250,000		(250,000)	-50.00%
Transfer to Special Aid Fund	155,000		167,744				167,744		12,744	8.22%
TOTAL	\$ 78,330,553	642.8	\$ 81,857,906	651.9	\$ (1,335,841)	-7.8	\$ 80,522,065	644.1	\$ 2,191,512	2.80%



2019-20 Revised Budget (Object Summary)

Revised Budget = \$80,522,065 +2.8%
 (+1.6% Operations, 1.2% Capital)

Stays within parameters of NYS Tax Cap






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

In this plan we are reducing/deferring or cutting:

- 
- debt service
 - furniture
 - equipment
 - 1 instructional coach
 - CPSE position
 - family navigator (grant funded, will still be programmed for)
 - security staff (will fund 2 of 3 proposed)
 - additional funding D/E position
 - k-2 classroom teacher
 - B and G department restructuring
 - athletic program assistants
 - professional development/travel and conference
 - continuing education support
 - clubs and activities
 - non-mandated transportation supervision
 - 9-12 summer school
 - AIM staff
 - BHS Clerical
 - Computer Aide
 - Chargeback of Technical Theatre Mgr
 - Facility Use Fees for Gyms, Grass Fields, Rents
 - substitute teacher coverage

This plan will require us to reduce/defer or cut in the following areas for 20-21 or 21-22 OR this year if a contingency budget is implemented due to a second failed vote:

- foreign language grade 6
- grade 4 instrumental music
- literacy coaches
- instructional coaches
- family navigator
- class size 3-5
- class size 6-8
- electives 9-12
- class size 9-12
- field trips
- athletic program assistants
- assistant director of humanities
- restructuring and reducing elementary summer program
- HS AP
- videographer
- private/parochial transportation on non school days
- professional development/travel and conference
- continuing education
- clubs and activities
- modified teams
- non-mandated transportation supervision
- extended studies
- 9-12 summer school
- FL interns

Areas of Reduction

Function Description	Object Description	Adjustments from		Description of Reduction
		Proposed		
Business Admin	.16 Non-Certificated Salaries	-\$8,000		Reduction of Continuing Ed. clerical support paid by the General Fund. To be paid by administrative fees in CE fund.
Operation of Plant	.16 Non-Certificated Salaries	-\$25,000		Reduction of funding earmarked for facilities planning position.
Operation of Plant	.20 Equipment	-\$5,175		Reduction of equipment applying contingent budget standards
Maintenance of Plant	.20 Equipment	-\$45,014		Reduction of equipment applying contingent budget standards
Supervision- Reg. School	.20 Equipment	-\$1,800		Reduction of equipment applying contingent budget standards
Supervision- Reg. School	.15 Certificated Salaries	-\$60,000		Limit new funding for D/E position to 0.2; transfer administrator position to grant funds in lieu of per diem professional development
Res. Eval & Planning	.40 Contractual Expenditures	-\$10,000		Reduce travel and conference allocations
Res. Eval & Planning	.15 Certificated Salaries	-\$20,000		Reduce allocations for summer professional development
In-service Training- Instr.	.40 Contractual Expenditures	-\$6,000		Reduce allocations for travel and conference (professional development)

Areas of Reduction

Function Description	Object Description	Adjustments from		Description of Reduction
		Proposed		
Teaching - General Education	.40 Contractual Expenditures	-\$100,000		Defer classroom furniture replacement program
Teaching - General Education	.20 Equipment	-\$61,010		Reduction of equipment (General Education) applying contingent budget standards
Teaching - General Education	.15 Certificated Salaries	-\$280,000		1.0 FTE reduction for class-size adjustment; Defer planning for full-day K
Teaching - General Education	.15 Certificated Salaries	-\$110,000		1.0 FTE reduction of Math, Science, Tech Teacher on Special
Teaching - General Education	.15 Certificated Salaries	-\$30,000		0.2 FTE reduction of AIM core content teacher - class size adjustment
Teaching - General Education	.15 Certificated Salaries	-\$15,000		Reduce release time for teachers, thereby reducing demand for
Teaching - General Education	.15 Certificated Salaries	-\$15,000		Reduce stipends for extracurricular clubs and activities
Teaching - General Education	.15 Certificated Salaries	-\$15,000		Reduce stipends for summer school sessions in response to participation
Teaching - General Education	.16 Non-Certificated Salaries	-\$40,000		Reduce General Fund support for expansion of Family Navigator; utilize Title 1 to create full-time position.
Teaching - General Education	.16 Non-Certificated Salaries	-\$15,000		1.0 FTE reduction in Computer Lab Aide - maintains access using
Teaching - General Education	.16 Non-Certificated Salaries	-\$15,000		1.0 FTE reduction of the 3.0 FTE new positions in Proposed Budget
Teaching - General Education	.16 Non-Certificated Salaries	-\$15,000		0.8 FTE reduction in clerical support in BHS Main Office

Areas of Reduction

Function Description	Object Description	Adjustments from		Description of Reduction
		Proposed		
Teaching - General Education	.20 Equipment	-\$21,289		Reduction of equipment (instrumental music) applying contingent budget standards
Teaching - Special Education	.20 Equipment	-\$3,105		Reduction of new furniture (Special Education) applying contingent budget standards
Teaching - Special Education	.15 Certificated Salaries	-\$20,000		.25 FTE reduction of dedicated CPSE chairperson
Library and A.V.	.20 Equipment	-\$19,784		Reduction of furniture and equipment (Media Center) applying contingent budget standards
Library and A.V.	.16 Non-Certificated Salaries	-\$10,000		Chargeback of Technical Theatre Manager to Summer Performing Arts
Interscholastic Athletics	.15 Certificated Salaries	-\$20,000		Reduces funding for program assistants working directly with student-athletes
Dist. Transportation	.16 Non-Certificated Salaries	-\$3,000		Reduces assignment of bus monitors on routes not related to mandate
Contract Transportation	.40 Contractual Expenditures	-\$6,995		Reduces assignment of bus monitors on routes not related to mandate
Employee Benefits	.80 Teacher Retirement	-\$9,000		Reduction of payroll-related expenses resulting from decrease in salaries and wages
Employee Benefits	.80 Social Security	-\$30,669		Reduction of payroll-related expenses resulting from decrease in salaries and wages
Debt Service	.61 Principal Payments	-\$50,000		Spreads (defers) out financing costs for 2017 Brighton Facilities Improvement Project
Debt Service	.71 Interest Payments	-\$250,000		Spreads (defers) out financing costs for 2017 Brighton Facilities Improvement Project
Total of Adjustment from Proposed Budget		-\$1,335,841		

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	11.00	232	21.1	19.36	23.23
Grade 2	12.00	272	22.7	11.00	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	12.00	270	22.5	20.76	24.54
Total General Ed. Teachers	66.00	1,506		64.00	1,487			

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

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 2020-21, 2021-22 budgets 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 budgets.



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:
 - 8th 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

Next Steps

- 6/3: Note to the community
- 6/4: 11 a.m. Budget Open House, BOE Room
- 6/5: 5:30 p.m. Budget Open House, BOE Room
- 6/10: Note to the community
- 6/11: 1 p.m. and 5 p.m. Budget Open Houses, BOE Room
- 6/11: 7 p.m. Budget Hearing and BOE Meeting, BOE Room
- 6/17: 10 a.m. Budget Open House, BOE Room
- 6/17: Note to the community
- 6/18: 7 a.m. to 9 p.m. Vote, BHS