

# BRIGHTON CENTRAL SCHOOL DISTRICT

## Budget Discussion

2020-21



Presented to the  
Board of Education  
January 21, 2020

# Budget Development Process





# Key Budget Guidelines

- Ensure recurring operating expenses are appropriately funded with sustaining revenue sources.
- Support the execution and implementation of the actions plans developed as part of the Brighton Blueprint as accepted by the Board of Education at its meeting on August 13, 2019:
  - Systems (Safety, Security, Capital Planning, Budget Development)
  - Mental Health and Wellness
  - Academic Rigor for All Students
  - Diversity and Equity
- Evaluate the resource requirements that provide all students with every opportunity to graduate from Brighton with the skills necessary to move on to college or a career and to develop their talents to their maximum potential.
- Considering the economic climate and changing student needs, the Board of Education continues to recognize the importance of prioritizing resources and evaluating opportunities for reduction/consolidation. The Board of Education will determine this amount upon review of the projected 2020-2021 budget. All potential budget reductions/consolidations will require an academic impact analysis.
- ***Prudently plan for the implementation of a full-day kindergarten program and debt service impact of the 2017 Brighton Facilities Improvement Plan.***
- Comply with the NYS property tax cap and understand its long-term impact on financial planning.



# 2020-2021 Budget Development Calendar

Completion Date	Activity
September 17, 2019	Budget guidelines and calendar approved by BOE
January 7, 2020	Preliminary Blueprint recommendations (*if budget dependent)
January 21, 2020	Budget development process/enrollment projections/Preliminary Budget – expenditures
February 11, 2020	Review of proposed revenue and Community Feedback Exchange
February 25, 2020	Budget review and approval of tax cap levy limit
March 5, 2020	Community Budget Forum
March 10, 2020	Budget development update
March 19, 2020	Community Budget Forum
March 24, 2020	Executive Budget Proposal
April 14, 2020	BOE feedback on Executive Budget/adoption of 2020-2021 Budget and Property Tax Report Card
May 12, 2020	Annual Budget Hearing
<b>May 19, 2020</b>	<b>Annual Meeting and Budget Vote</b>

## **Known Budget Factors**

- Increased staffing demands in response to emerging student needs.
- Increased demanded for special education services.
- Contractual labor increases and changes to minimum wage.
- Increased demand for specialized transportation.
- Pension contribution will increase.
- Health insurance rates estimated to increase 8.5%.
- Multi-year impact of capital project and implementation of Full-Day K.
- Allowable tax levy growth at 1.81%

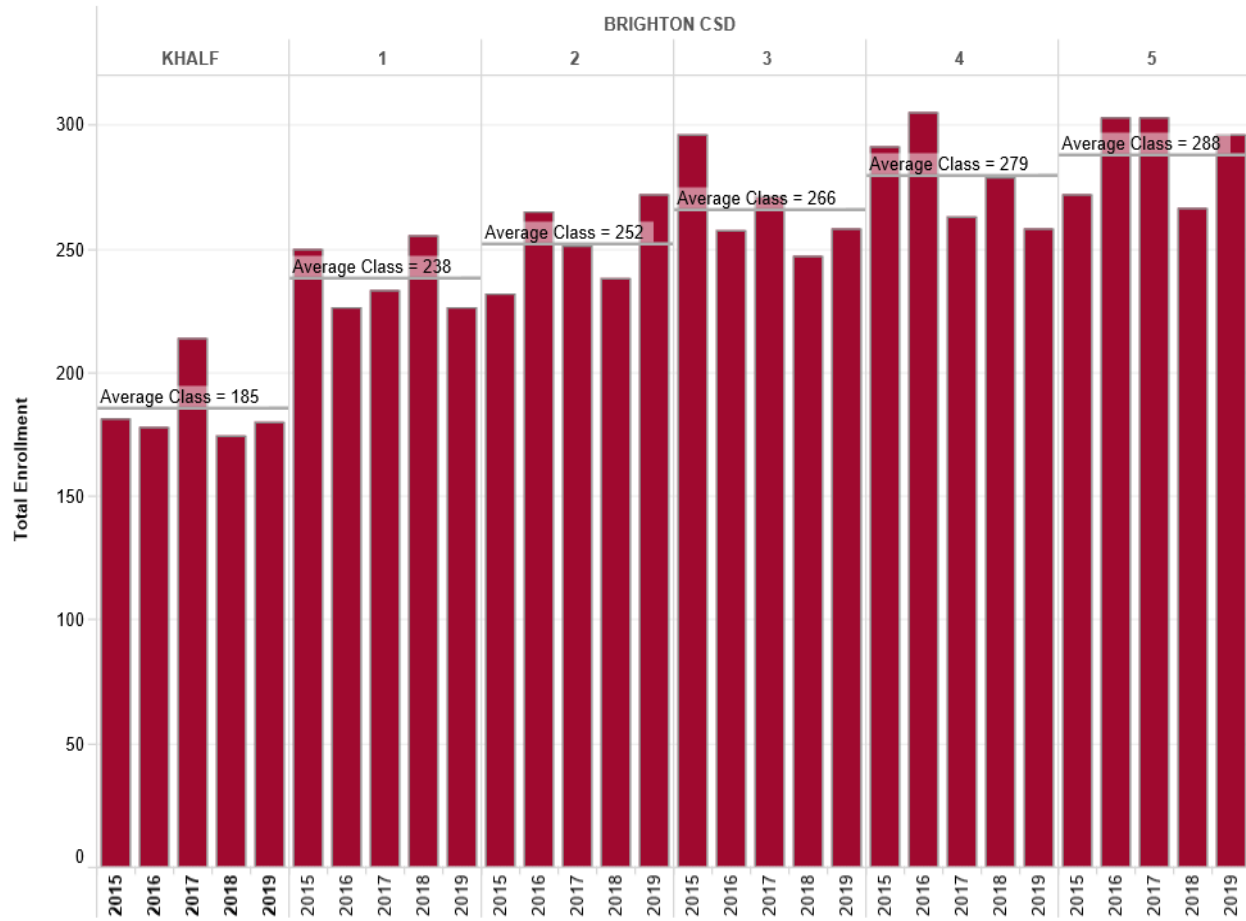
# Budget Factors

## **Factors to be Assessed**

- Changes in mandated student services/education plans
- Student elective demands
- Changes in State and Federal Aids
  - Diversion of funds to poorer districts
  - New unfunded mandates??
  - Volatility in federal politics and funding reliability
- Financing strategies for capital project
  - Tolerance for tax increase accounted for in tax levy limit calculation.

# Enrollment- K-5 Trends and Forecast

**District Grade Level**  
District: BRIGHTON CSD  
Source: NYSED School Enrollment Data



K-5 Enrollment						
	Current	Forecast				
	19-20	20-21	21-22	22-23	23-24	24-25
<b>K</b>	188	184	238	235	245	246
<b>1</b>	218	231	225	250	247	258
<b>2</b>	227	228	242	236	262	259
<b>3</b>	252	232	233	247	241	268
<b>4</b>	277	265	242	244	258	252
<b>5</b>	258	280	266	245	246	261
<b>Total K-5</b>	<b>1,420</b>	<b>1,420</b>	<b>1,447</b>	<b>1,456</b>	<b>1,500</b>	<b>1,542</b>
<b>Delta</b>		<b>(0)</b>	<b>27</b>	<b>9</b>	<b>43</b>	<b>43</b>



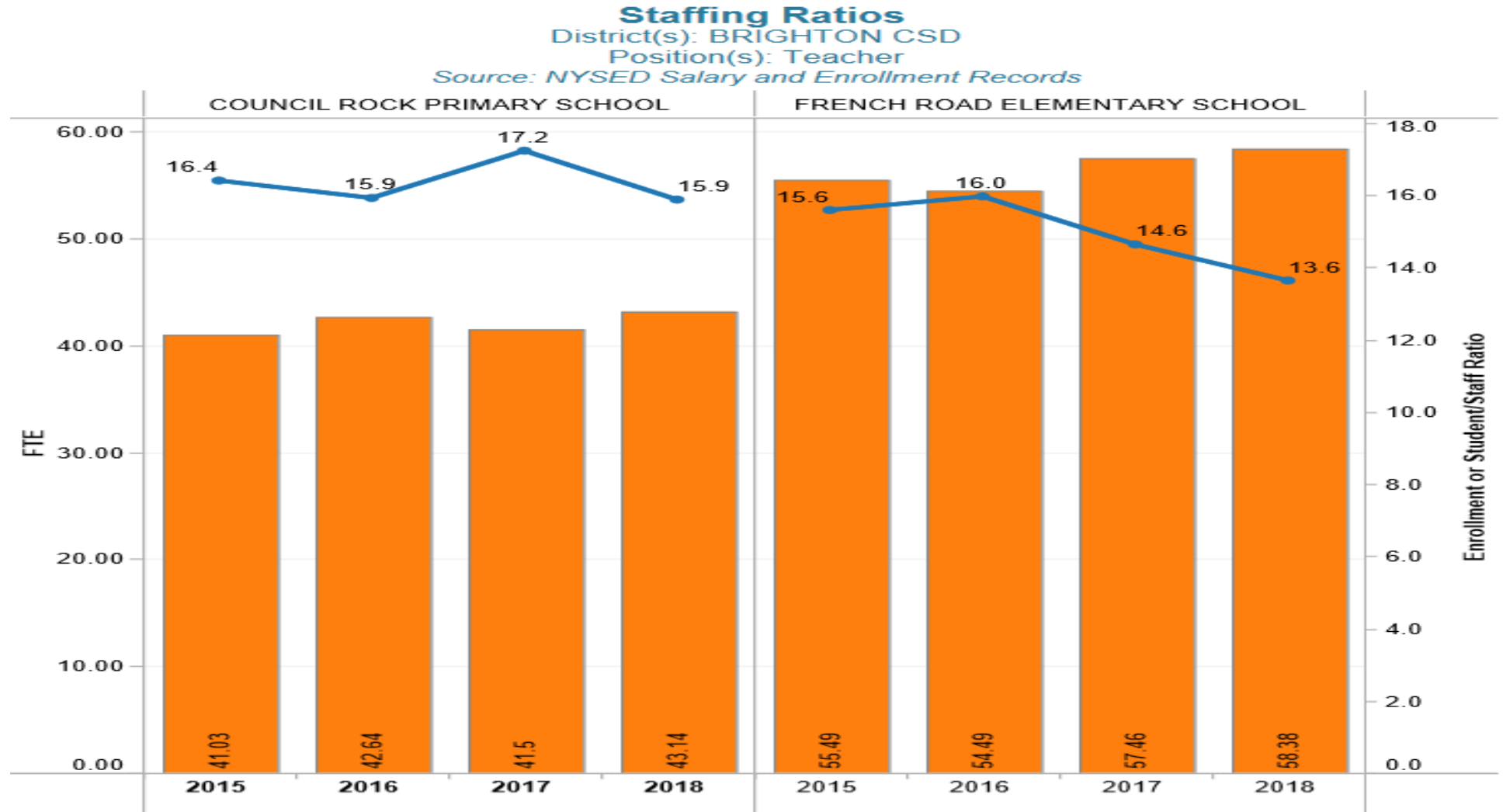
# Elementary Class Size

## Impact of Current Staffing Allocations

ROLLOVER STAFFING							2020-2021	
	2019-20			2020-2021			Analysis	
	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten AM	5.00	89	17.8	5.00	92	18.4	15.33	23.00
Kindergarten PM	5.00	95	19.0	5.00	92	18.4	15.33	23.00
Grade 1	11.00	218	19.8	11.00	231	21.0	19.23	23.08
Grade 2	11.00	227	20.6	11.00	228	20.8	19.04	22.85
Grade 3	12.00	252	21.0	12.00	232	19.3	17.84	21.08
Grade 4	12.00	277	23.1	12.00	265	22.1	20.38	24.08
Grade 5	12.00	258	21.5	12.00	280	23.4	21.56	25.48
<b>Regular Education</b>	<b>63.00</b>	<b>1,416</b>		<b>63.00</b>	<b>1,420</b>		<b>0.00</b>	

Note: Model is based on 2020-21 Enrollment Projections.

# Student-Teacher Ratio Trends







# Average Trends in Class Size

## Average Class Size (Grid)

Class Name: COMMON BRANCH-GRADES 1-6, Grade Level: 1, 2, 3 and 2 more

Source: NYSED Personnel Master File (PMF)

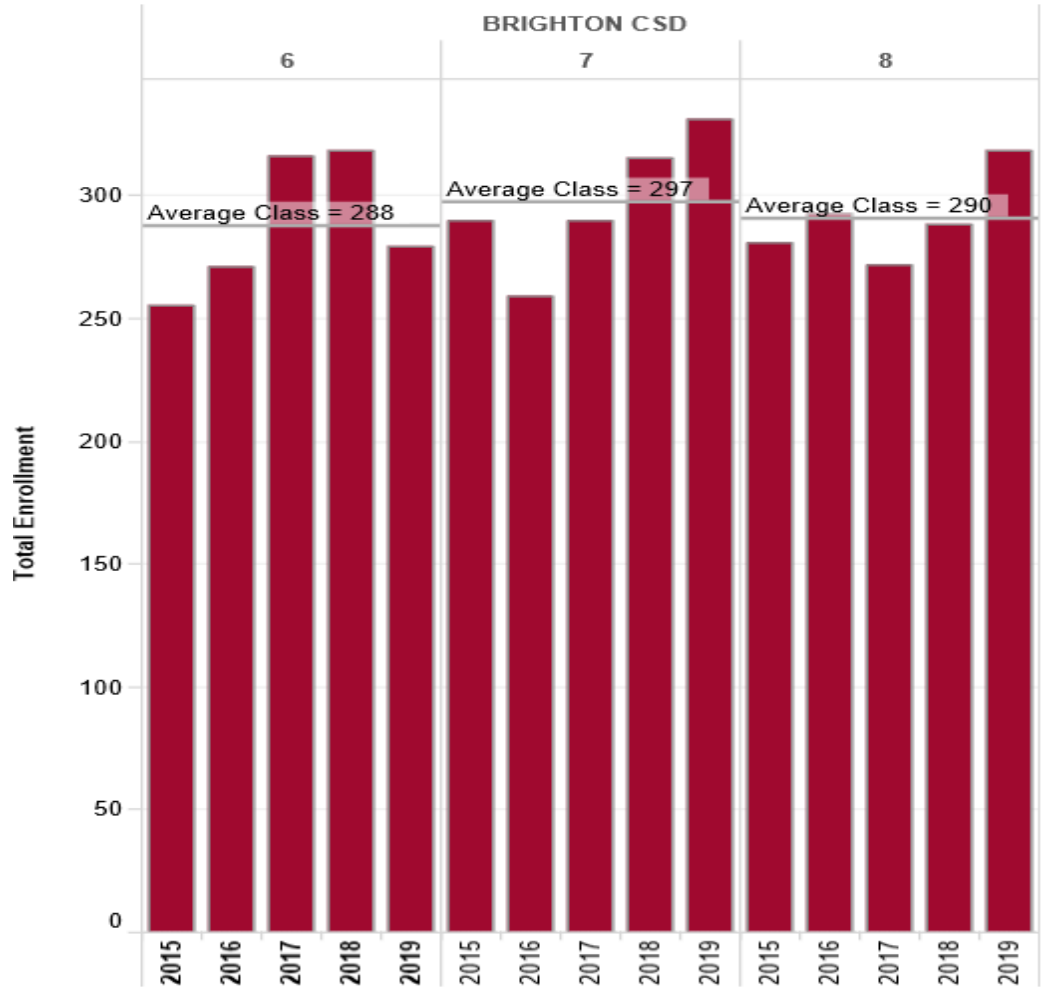
District	Class Name	Grade Level	Year						
			2011	2012	2013	2014	2015	2016	2017
BRIGHTON CSD	COMMON BRANCH-GRADES 1-6	1	21.9	23.1	23.3	19.3	20.8	18.9	22.1
		2	21.6	21.5	23.8	23.8	19.4	21.8	20.9
		3	21.9	20.8	21.4	22.8	21.3	21.6	21.0
		4	21.5	21.7	21.3	22.8	22.5	23.6	20.4
		5	21.4	22.0	22.8	21.6	22.6	23.4	20.0
PENFIELD CSD	COMMON BRANCH-GRADES 1-6	1	19.3	18.9	18.4	18.1	20.9	20.5	19.7
		2	20.5	20.3	20.5	18.7	19.6	19.4	22.2
		3	21.3	21.0	20.5	20.4	19.6	19.8	21.2
		4	21.9	20.8	20.9	20.5	20.8	20.6	20.4
		5	23.2	20.5	21.0	20.8	20.2	21.3	19.1
PITTSFORD CSD	COMMON BRANCH-GRADES 1-6	1	21.9	22.4	20.8	20.1	22.1	23.1	19.9
		2	23.4	21.9	22.0	20.8	20.7	22.8	23.6
		3	21.2	23.1	20.6	21.1	21.5	21.3	21.3
		4	22.5	22.9	23.6	21.8	21.5	21.8	22.0
		5	25.3	21.7	22.9	24.6	21.8	22.5	22.5
WEST IROND EQUOIT CSD	COMMON BRANCH-GRADES 1-6	1	17.0	18.8	20.0	21.9	21.1	20.0	19.6
		2	18.7	18.8	20.6	19.0	20.2	21.7	20.3
		3	20.1	20.1	21.1	20.6	19.3	20.8	22.6
		4	25.1	22.9	21.3	23.4	25.3	23.6	20.9

# Enrollment- TCMS Trends and Forecast

## District Grade Level

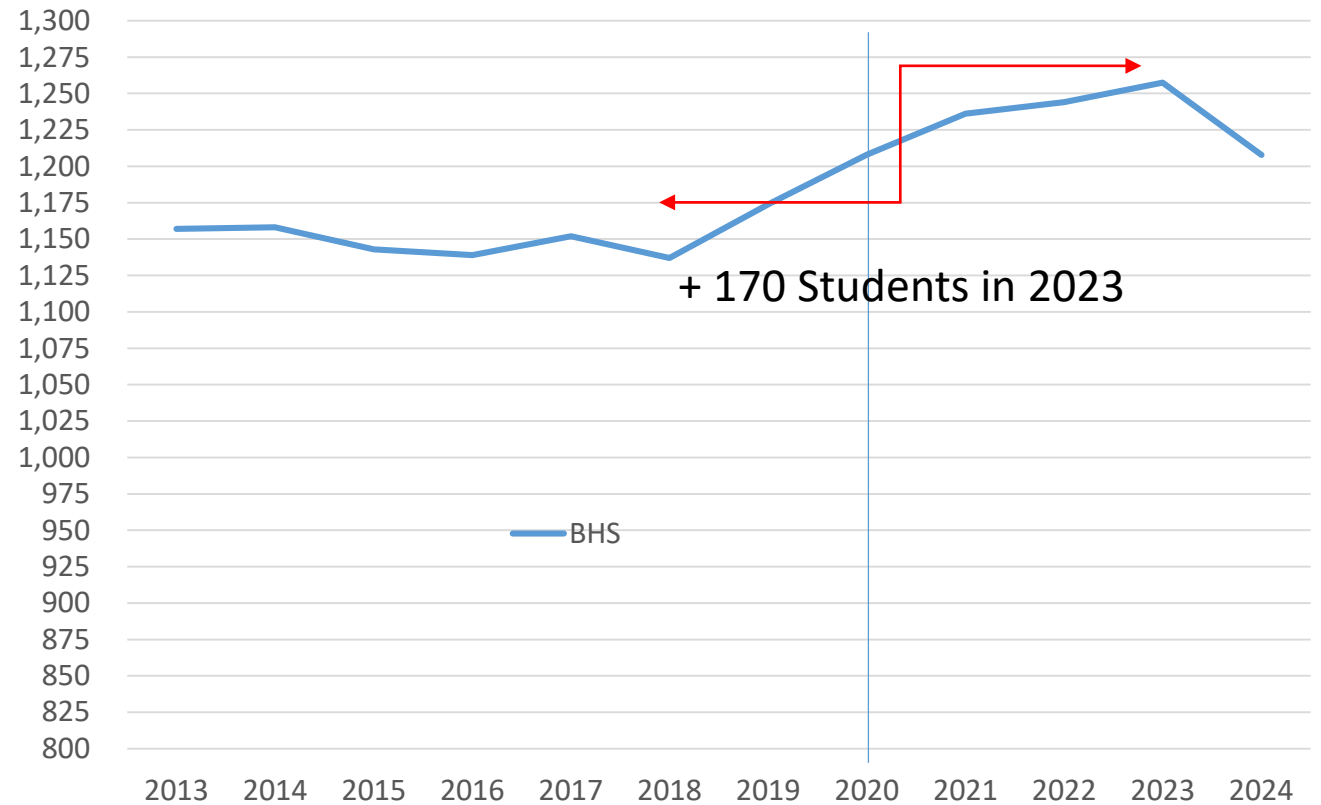
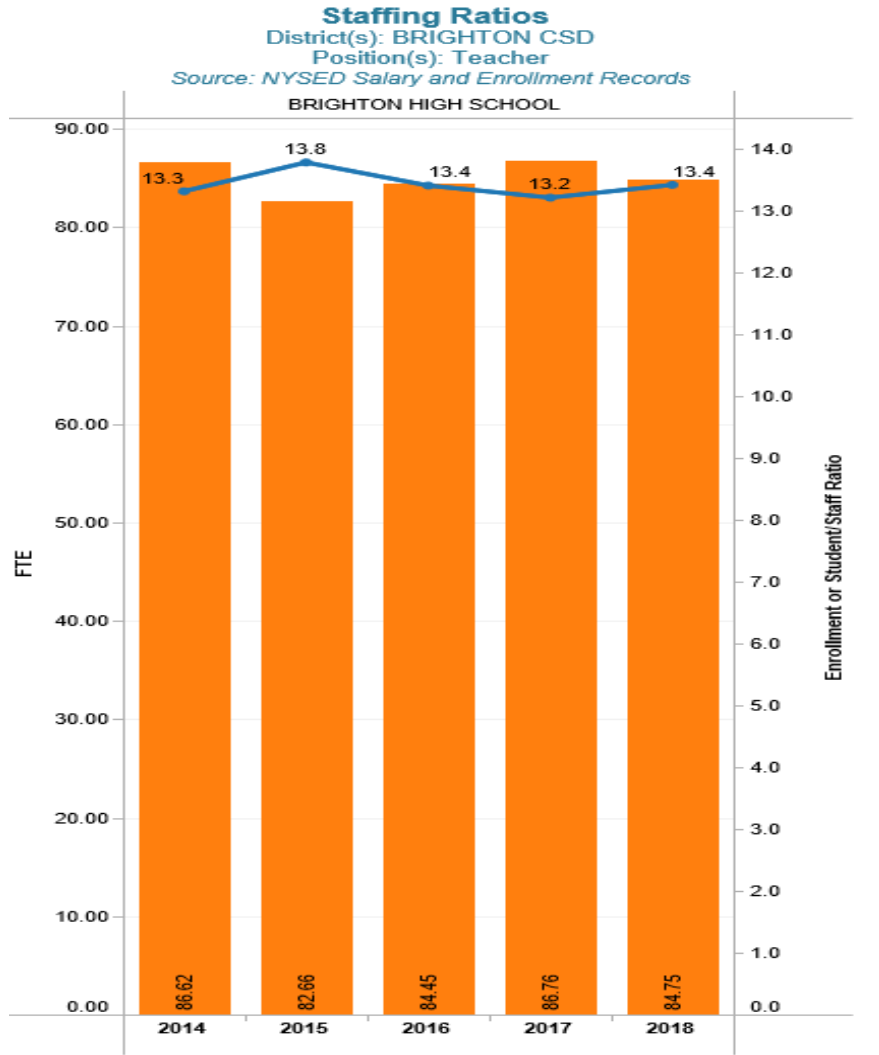
District: BRIGHTON CSD

Source: NYSED School Enrollment Data

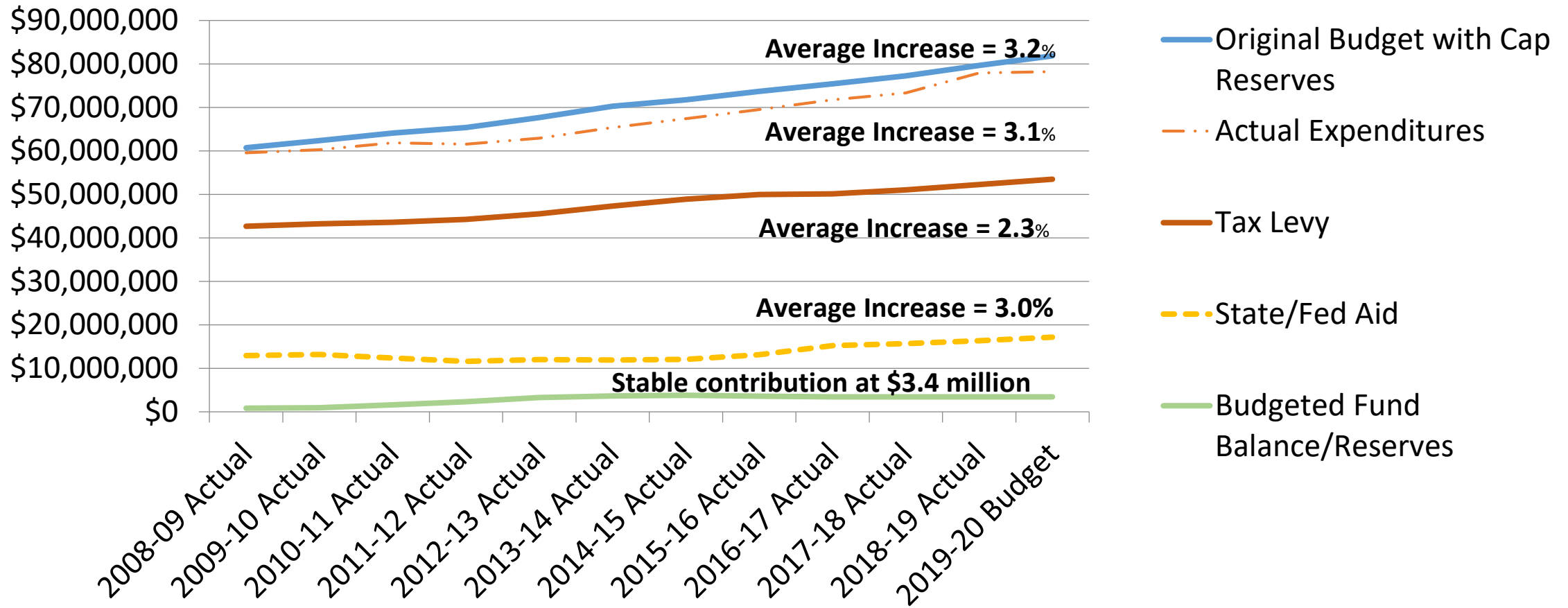


Enrollment Summary						
	Current	Forecast				
	19-20	20-21	21-22	22-23	23-24	24-25
<b>6</b>	297	266	289	273	251	253
<b>7</b>	278	299	268	296	279	257
<b>8</b>	326	280	302	271	298	282
<b>Total 6-8</b>	<b>901</b>	<b>846</b>	<b>860</b>	<b>840</b>	<b>829</b>	<b>792</b>
<b>Delta</b>		<b>(55)</b>	<b>14</b>	<b>(20)</b>	<b>(11)</b>	<b>(37)</b>

# BHS Enrollment and Staffing

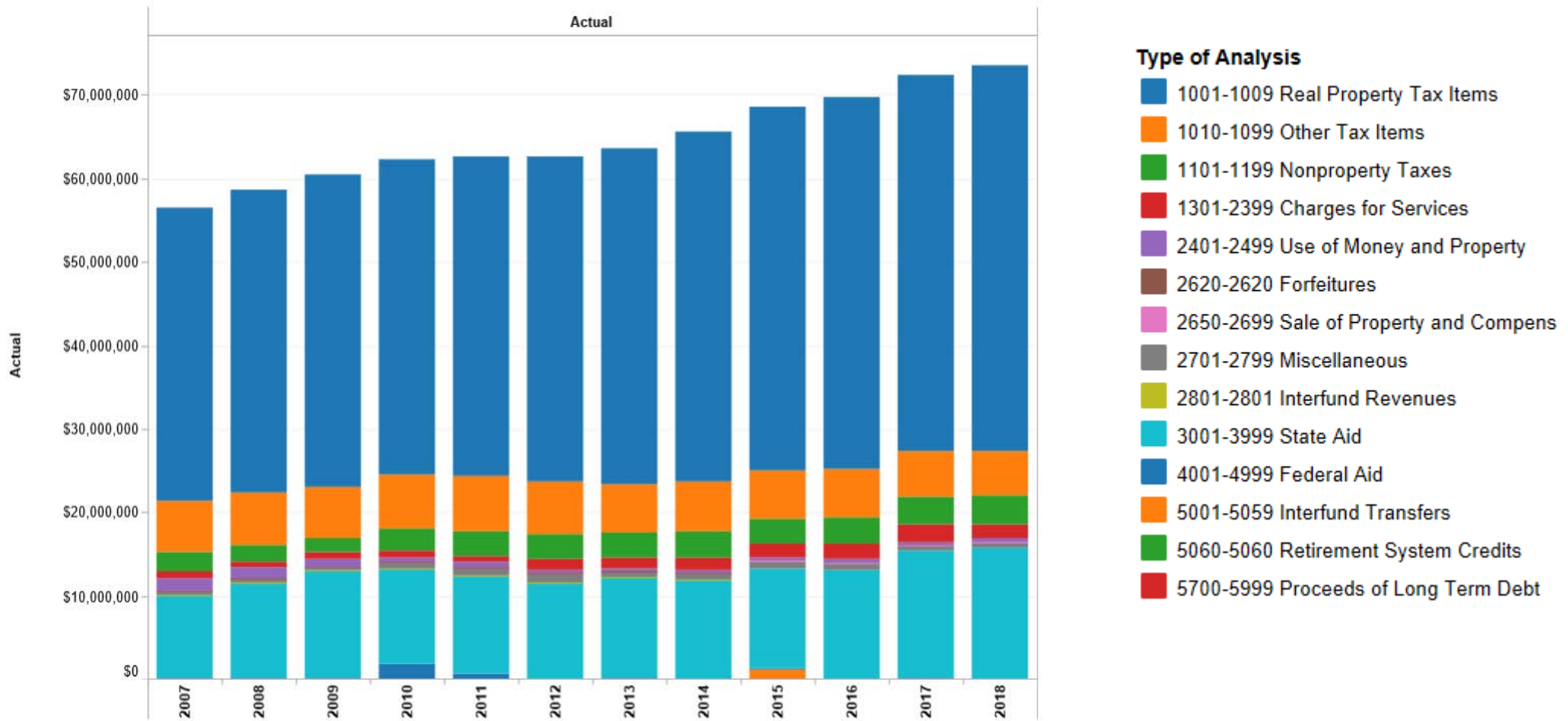


# Financial Trends

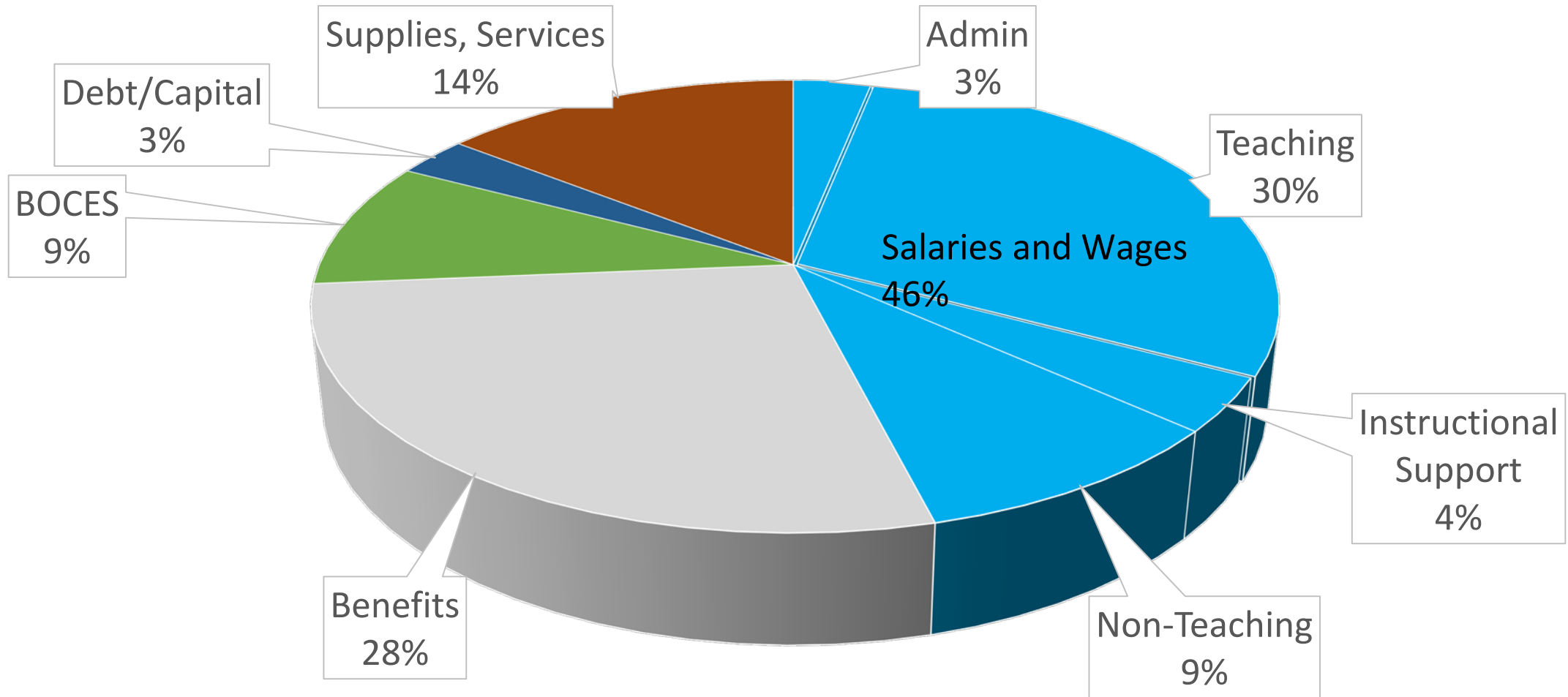


# Revenue Trends

**Revenue Bar Chart**  
BRIGHTON CSD  
By: Sub Source  
Source: NYSED ST-3 Form

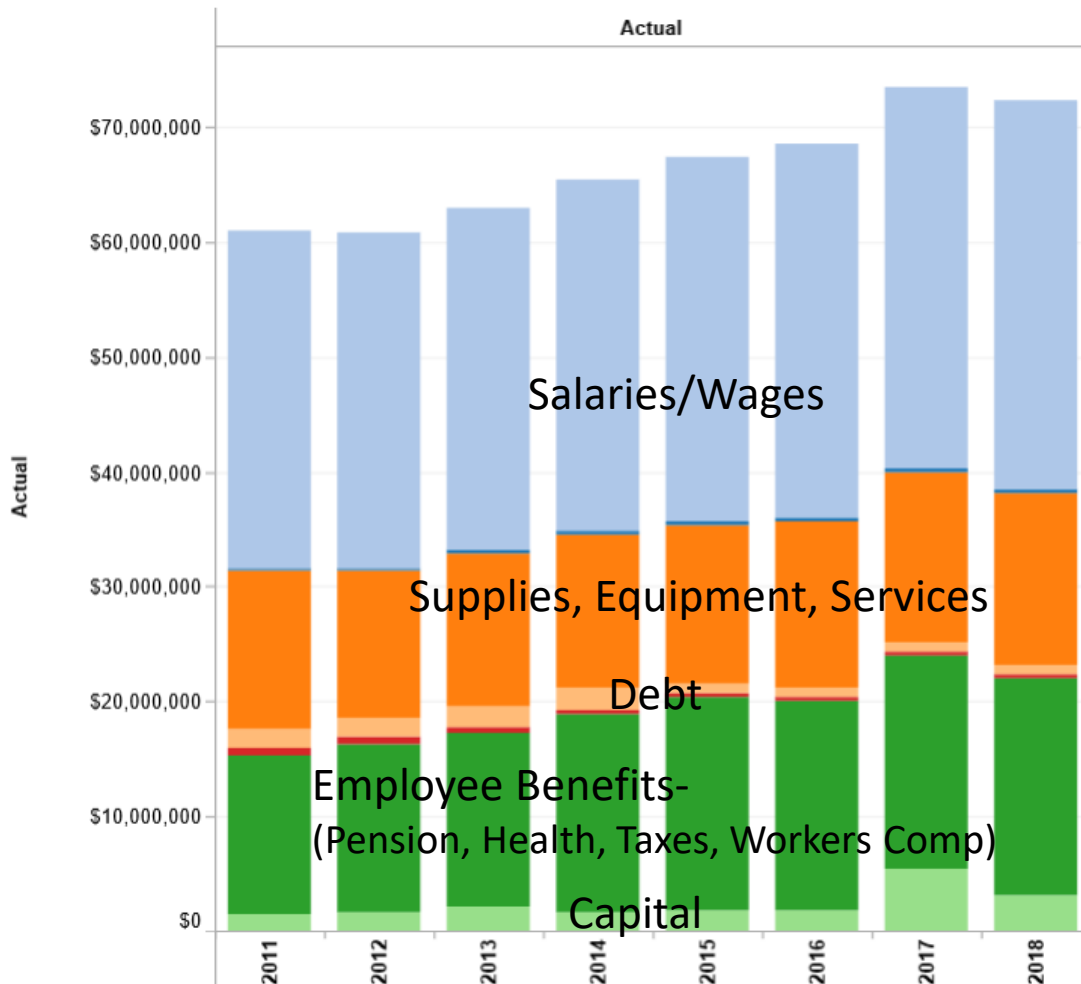


## 2019-20 Budget Allocations (Object %)



# Working Budget Assumptions

**Expenses Bar Chart**  
BRIGHTON CSD  
By: Object  
Source: NYSED ST-3 Form



- 1) Salaries and Wage – Roll forward current staffing, continue to plan for FDK, project mandate increases
- 2) Health insurance - Medical trend est. 8.5%
- 3) TRS Rate – 8.86% to 10.25%
- 4) BOCES Services – 2% special education, 5% transportation, 2.9% all other.
- 5) Debt Service – Based on financial planner’s forecast
- 6) Equipment – zero based budgeting
- 7) Department allocations – hold to 2020 allocation. Mandate driven allocations, only.

# Illustration of Budget Pressures

Minimum Wage

Unit Examples	Annual Hours	Current Average Salary	Minimum Wage Adj.
Unit A	113,731	\$12.43	\$79,612
Unit B	188,149	\$13.90	\$131,704
Unit C	101,400	\$14.41	\$70,980

Required Pension Contribution Rate

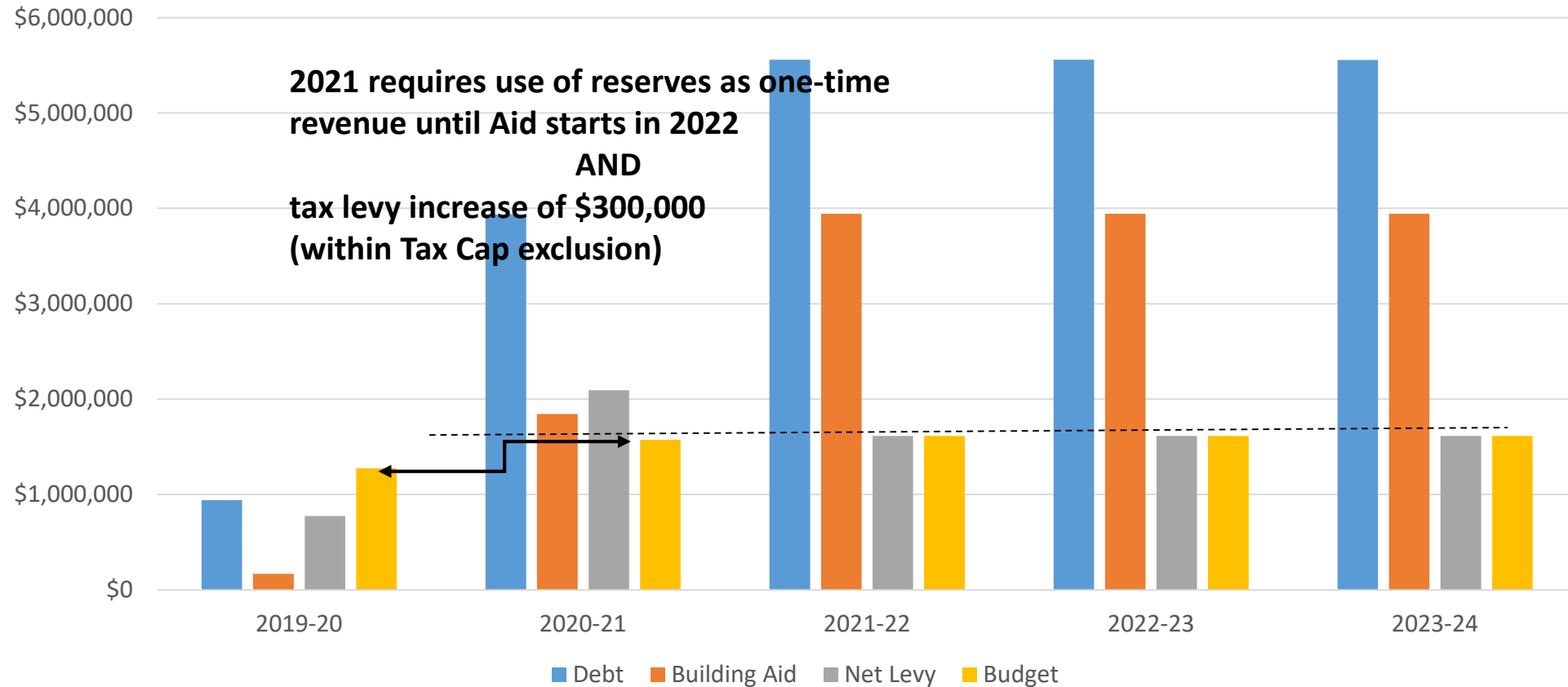
		NYSTRS Contribution Rate		
TOTAL BASE SALARIES (18-29 Audited)	\$ 29,463,171.63	10.62%	8.86%	10.25%
Required District Contribution		\$ 3,128,988.83	\$ 2,610,437.01	\$ 3,019,975.09
Budget Impact (before contractual Increase)			\$ (518,551.82)	\$ 409,538.09
		NYSTRS Contribution Rate		
TOTAL BASE SALARIES (18-29 Audited)	\$ 29,463,171.63	10.62%	8.86%	10.25%
Required District Contribution with 2% wage increases		\$ 3,128,988.83	\$ 2,662,645.75	\$ 3,141,982.09
Budget Impact with salary growth			\$ (466,343.08)	\$ 479,336.34

These two factors accounts for 1.4% on levy – State growth factor = 1.81%



# Capital Project Planning – Impact of 2017 Capital Project

## Re-vote Proposal





# Property Tax Cap Projections

Tax Levy Limit Before Adjustments and Exclusions	2020	2021	2022	2023	2024	2025
Prior FYE Tax Levy	\$52,275,299	\$53,498,771	\$55,711,332	\$57,041,679	\$58,385,678	\$59,868,583
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	1.0016	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	1.0181	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
<b>TOTAL LEVY LIMIT BEFORE ADJUSTMENTS/EXCLUSIONS</b>	<b>\$53,498,771</b>	<b>\$54,493,613</b>	<b>\$55,777,067</b>	<b>\$56,967,350</b>	<b>\$58,257,462</b>	<b>\$59,508,054</b>
	2020	2021	2022	2023	2024	2025
Exclusions						
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
<b>TOTAL EXCLUSIONS</b>	<b>\$0</b>	<b>\$1,217,719</b>	<b>\$1,264,612</b>	<b>\$1,418,328</b>	<b>\$1,611,121</b>	<b>\$1,618,589</b>
<b>TAX LEVY LIMIT, ADJUSTED FOR TRANSFERS, PLUS EXCLUSIONS</b>	<b>\$53,498,771</b>	<b>\$55,711,332</b>	<b>\$57,041,679</b>	<b>\$58,385,678</b>	<b>\$59,868,583</b>	<b>\$61,126,643</b>
	2020	2021	2022	2023	2024	2025
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
<b>Proposed Tax Levy \$</b>	<b>\$53,498,771</b>	<b>\$55,711,332</b>	<b>\$57,041,679</b>	<b>\$58,385,678</b>	<b>\$59,868,583</b>	<b>\$61,126,643</b>
<b>OR Proposed Tax Levy %</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>CURRENT FYE PROPOSED LEVY, \$ entry</b>	<b>\$53,498,771</b>	<b>\$55,711,332</b>	<b>\$57,041,679</b>	<b>\$58,385,678</b>	<b>\$59,868,583</b>	<b>\$61,126,643</b>
<b>CURRENT FYE PROPOSED LEVY, % entry</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT FYE PROPOSED LEVY, NET OF RESERVE %</b>	<b>2.34%</b>	<b>4.14%</b>	<b>2.39%</b>	<b>2.36%</b>	<b>2.54%</b>	<b>2.10%</b>
<b>TAX LEVY LIMIT %</b>	<b>2.34%</b>	<b>4.14%</b>	<b>2.39%</b>	<b>2.36%</b>	<b>2.54%</b>	<b>2.10%</b>
<b>DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Next Steps

- Continue to monitor budget-to-actual projections to analyze assumptions used in preliminary budget;
- Collaborate with building principals and department managers to:
  1. Assess opportunities for efficiencies
  2. Evaluate the impact of cost reduction strategies
- Develop Community Thought Exchange to be launched next week and reviewed on 2/11.
- Continue advocacy efforts