

BRIGHTON CENTRAL SCHOOL DISTRICT

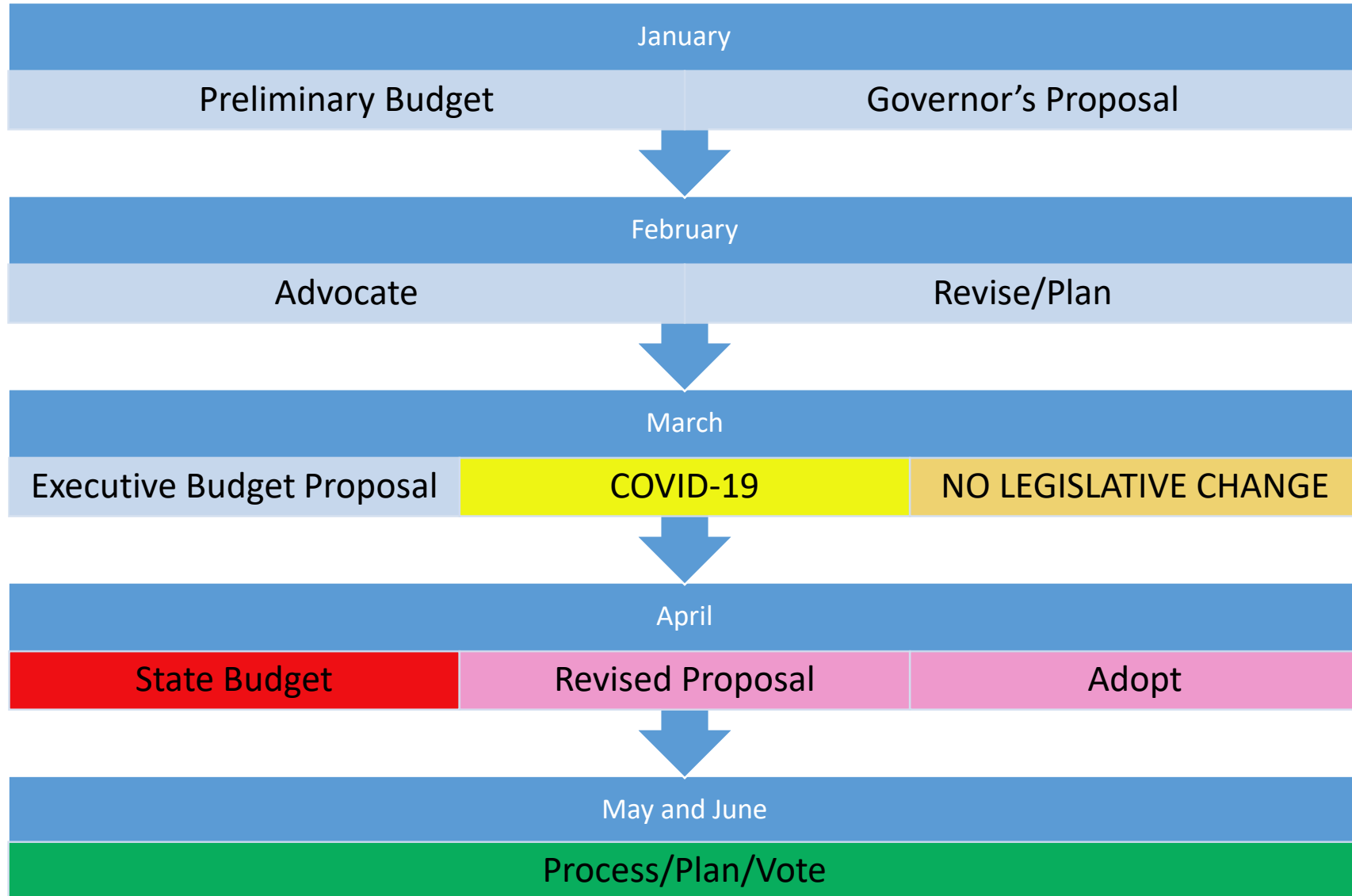
Executive Budget Amendments In Response to State Budget

2020-21



April 14, 2020

Big Picture





Executive Budget Dashboard – March 24, 2020

Brighton Central School District Estimated Revenue

SOURCE			DIFFERENCE	
	2019-20 Adopted	2020-21 Proposed	\$	%
SALES TAX ★	\$3,423,903	\$3,522,990	\$99,087	2.81%
INVESTMENT INCOME	\$21,175	\$40,075	\$18,900	47.16%
RENTAL OF REAL PROPERTY	\$282,400	\$286,208	\$3,808	1.33%
OTHER	\$2,429,089	\$2,408,565	(\$20,524)	-0.85%
STATE & FEDERAL AID ★	\$17,185,208	\$17,833,838	\$648,630	3.64%
SUB TOTAL LOCAL SOURCES	\$23,341,775	\$24,091,676	\$749,901	3.21%
USE OF RESERVES	\$856,000	\$1,761,000	\$905,000	105.72%
APPROPRIATED FUND BALANCE	\$2,600,000	\$2,600,000	\$0	0.00%
SUB TOTAL FINANCING SOURCES	\$3,456,000	\$4,361,000	\$905,000	26.19%
PROPERTY LEVY	\$53,498,730	\$55,545,890	\$2,047,160	3.83%
PAYMENT IN LIEU OF TAXES	\$225,560	\$240,893	\$15,333	6.80%
SUB TOTAL PROPERTY TAXES	\$53,724,290	\$55,786,783	\$2,062,493	3.84%
TOTAL	\$80,522,065	\$84,239,459	\$3,717,394	4.62%

Brighton Central School District Est. Expenditures

SOURCE			DIFFERENCE	
	2019-20 Adopted	2020-21 Proposed	\$	%
SALARIES	\$37,076,003	\$36,834,400	(\$241,603)	-0.66%
BENEFITS	\$22,226,020	\$23,000,228	\$774,208	3.37%
BOCES	\$7,308,488	\$8,165,922	\$857,434	10.50%
SUPPLIES/CONTRACTS	\$11,188,110	\$11,893,592	\$705,482	5.93%
DEBT/TRANSFERS	\$2,723,444	\$4,345,317	\$1,621,873	37.32%
TOTAL EXP. AND TRANSFERS	\$80,522,065	\$84,239,459	\$3,717,394	4.62%

★ State economic forecast and adopted budget requires assumptions to be revised

Estimated resulting Tax Rate = \$26.09 per \$1,000 assessed value
Estimated increase on average home assessed at \$220,000 = \$198



Impact of State Budget

2020-21 Total Aid

2019-20 Foundation Aid

+

Full Expense-Based Aids

-

Pandemic Assessment

+

Federal Stimulus

- Periodic Adjustments to State Spending – The 2020-21 Enacted Budget authorizes the NYS **Division of Budget to adjust state spending including School Aid if actual state revenues decrease and/or expenditures increase beyond certain levels:**
- Three Measurement Periods:
 - April 1 - April 30 (School Fiscal Year 2019-20);
 - May 1 - June 30 (School Fiscal Year 2019-20);
 - July 1 – Dec. 31 (**School Fiscal Year 2020-21**);
- If a NYS General Fund imbalance has occurred during any Measurement Period, using a cash basis of accounting, **the Budget Director is authorized to adjust or reduce any general fund and/or state special revenue fund appropriations by any amount needed to maintain a balanced budget for the 2020-21 fiscal year (State fiscal year is April 1 – March 31st).**

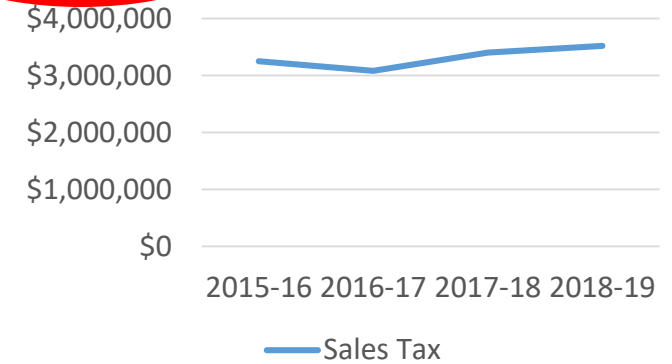


Economic Impact: Change in Revenue Assumptions

Total Projected Decrease in Revenue = \$1,699,968

- State Aid
 - Loss of Foundation Aid proposed in Governor’s budget: **\$347,000**
 - Reduction in Expense-Based Aids due to updated spending projections: **\$150,000**
 - Pandemic Assessment: **\$366,477**

- Sales Tax




Current Estimable Loss of State Aid =

\$863,477

Executive Budget Estimate	\$3,522,990	
Revised Assumption		Assumptions
School FY - Q1	\$528,492	60% of 18-19 Actual
School FY - Q2	\$572,533	65% of 18-19 Actual
School FY - Q3	\$704,655	80% of 18-19 Actual
School FY - Q4	\$880,819	100% of 18-19 Actual
Estimated Sales Tax	\$2,686,499	
Reduction in Revenue	-\$836,491	

Summary

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1. We were proposing a cap compliant budget that required a tax increase of 3.8%. That budget included the Governor's proposed increase in aid and required us to reduce spending \$2.4 million.
 2. **The bottom fell out. COVID-19 resulted in a dramatic change in the state budget process. The Governor's proposal was null and void. No more money is coming. Federal money filled the state's gap. We are also anticipating a loss of sales tax revenue.**
 3. We are now developing a revised proposal which will be an under the cap budget, requiring a tax increase of 3.8%. This requires us to now reduce spending an additional \$1.7 million.



Service Level Reductions – Executive Budget March 24, 2020

This was proposed in Executive Budget...

Program Description	Est FTE Reduction	Est. Dollar Impact
Cut Assistant Director of Humanities Restructure administrator staffing related to AIS, Special Education, and Mental Health	1.0	\$100,000
BHS - Class electives and class size adjustments.	2.0	\$100,000
TCMS - Restructure the team teaching model; reduce 6 th grade foreign language to half-year program; staffing enrollment adjustments.	5.6	\$300,000
FRES – Restructure delivery of 4 th grade instrumental music	1.6	\$65,000
K-8 – Restructure instructional coaching allocations (embedded professional development)	1.0	\$50,000



Service Level Reductions –

Now Under Review in Response to State Budget

Program Description	This is in addition to cuts proposed in Executive Budget...		Est FTE Impact	Est. Dollar Impact
Reduce remaining pre-funding for Full-Day K – no lay off required			1.0	\$60,000
Class-size adjustments (grades K-5) – Increases class size – See Slide 9			4.0	\$270,000
<u>Eliminate</u> 6 th Grade foreign language			1.2	\$70,000
Additional Class size and elective adjustments at BHS			2.0	\$120,000
Reduction of embedded professional developments by teacher leaders – literacy coaching at FRES, Math/Science K-5, Science 7-12, Math 7-12, ELA 7-12			2.65	\$165,000
Reduction of academic intervention supports (actual assignments still under review)			3.0	\$90,000
Restructuring of instructional supports provided by paraprofessionals			TBD	\$150,000
Reduction of clerical support – TBD			1.5	\$55,000
Restructure/reallocate staffing for school security guards			2.0	\$40,000
Sub-Total Staffing Reductions			17.35	\$1,020,000

Elementary Class Size

ADJUSTMENTS TO CLASS SIZE	2019-20		2020-21			2020-21 Analysis		
	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Teaching (PreK - 5)								
Kindergarten AM	5.00	103	20.6	5.00	93	18.6	15.50	23.25
Kindergarten PM	5.00	93	18.6	5.00	93	18.6	15.50	23.25
Grade 1	11.00	215	19.5	10.00	232	23.2	21.13	25.83
Grade 2	11.00	226	20.5	10.00	225	22.5	20.47	25.01
Grade 3	12.00	251	20.9	11.00	231	21.0	19.23	23.07
Grade 4	12.00	279	23.3	12.00	264	22.0	20.35	24.04
Grade 5	12.00	257	21.4	12.00	282	23.5	21.70	25.65
Total General Ed. Teachers	63.00	1,424		60.00	1,421			

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

Grade levels are continuing to be analyzed



Service Level Reductions – Under Review in Response to State Budget

Program Description	Est FTE Impact	Est. Dollar Impact
Extracurricular clubs and afterschool activities		\$15,000
Reduction in coaching supports, supplies/materials and number of competition offerings for interscholastic athletics – no team reductions		\$60,000
Restructure K-5 summer school program – remote learning, no transportation		\$60,000
Reduce summer curriculum development		\$20,000
Assessment to all travel and conference budgets		\$30,000
Equipment funding limited to contingent budget standards (essential for maintenance of program or health/safety)		\$50,000
Assessment to supplies and materials to all building/department budgets		\$60,000
Sub-Total Other Reductions		\$295,000
Total Spending Reduction Under Review		\$1,315,000

Next Steps

(Still need \$400,000)

- Await guidance on new budget vote date and adoption calendar. *Set adoption date following this schedule.*
- Continue to assess budget-to-actual projections and update estimates related to mandated student programming.
- Assess programmatic impact of additional service-level reductions.
- 4/30: Assess Impact of 1st State measurement period