

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Hearing

2020-21



May 26, 2020

Important Considerations

- What would happen if the budget doesn't pass?
 - No revote likely
 - No new taxes
 - \$2 million in service reductions. All programs at this point.
- Property Tax Cap
 - This proposal is under the cap



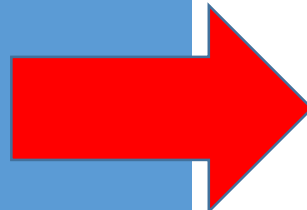
History and the Process...



Initial Challenge due to FA and Last Year's Vote
Reduced Spending \$2.4 million
Some Program Reductions



Pandemic Challenge and Loss of Aid
Reduced Spending \$1.3 of \$1.7 million gap
Significant Program Reductions



Unknown Upcoming and Evolving Challenge
Unprecedented Reductions
Possibly Another \$1.7 million



Tax Cap Calculation

Tax Levy Limit, Before Adjustments and Exclusions

✓ Real Property Tax Levy FYE 2020		\$53,498,730
✓ Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy		\$0
✓ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020		---
✓ Tax Base Growth Factor		1.0016
✓ PILOTs Receivable FYE 2020		\$225,560
✓ Tort Exclusion Amount Claimed in FYE 2020		\$0
✓ Capital Tax Levy Exclusion FYE2020		\$0
✓ Allowable Levy Growth Factor	Not 2%	1.0181
✓ PILOTs Receivable FYE 2021		\$240,893
✓ Available Carryover from FYE 2020		\$41

Tax Levy Limit Before Adjustments/Exclusions

\$54,542,995

+1.95%

Exclusions Revised for BOCES exclusion

✓ Tort Exclusion	Allowable exclusion	\$0
✓ Capital Tax Levy Exclusion FYE2021	only allows for 47% of	\$1,002,895
✓ Teachers' Retirement System Exclusion	change in net required	\$0
✓ Employees' Retirement System Exclusion	tax levy from capital.	\$0
Total Exclusions		\$1,002,895

+1.88%

Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$55,545,890

+3.83%



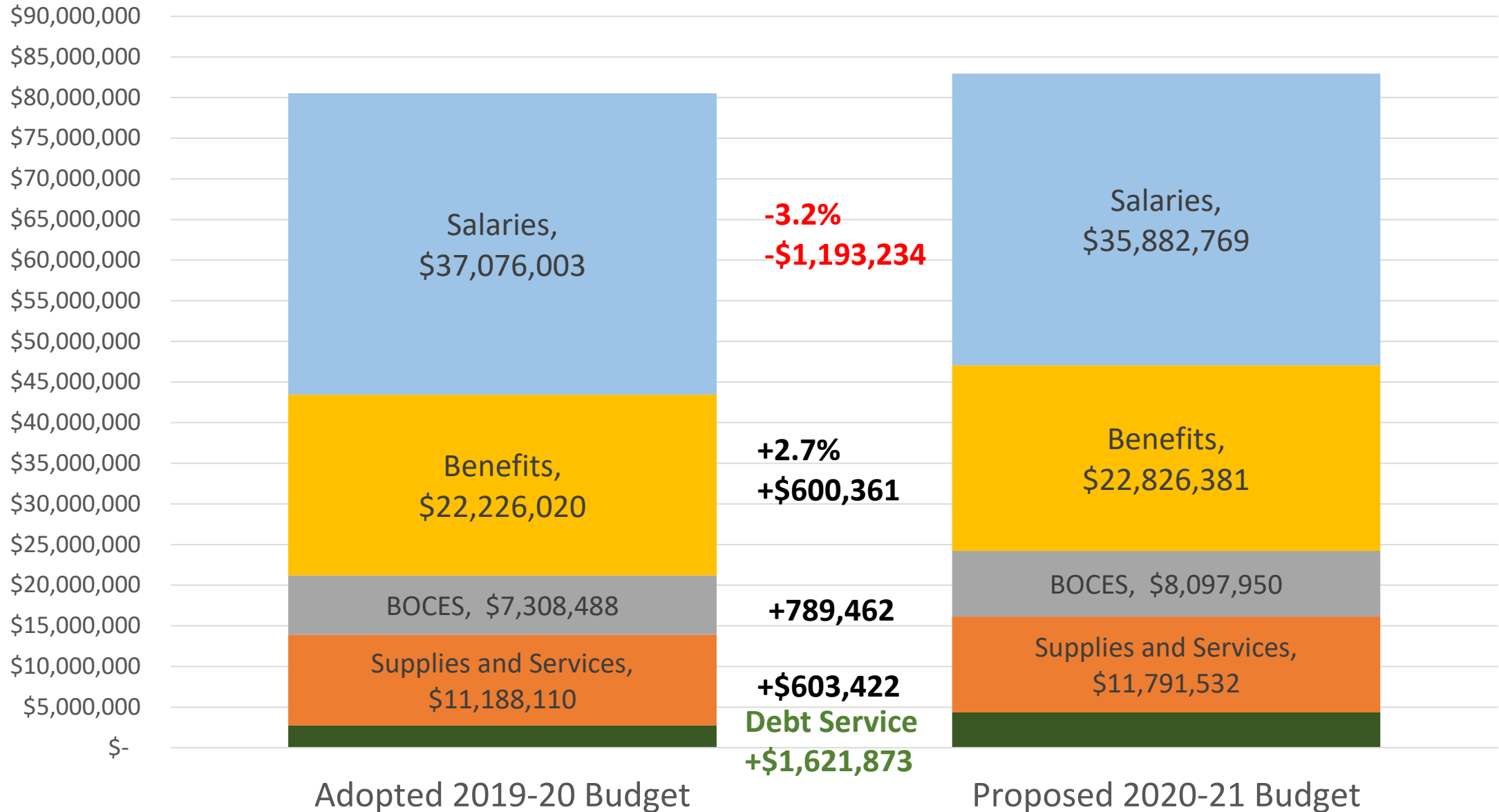
Brighton Central School District Estimated Revenue

SOURCE	2019-20 Adopted	2020-21 Proposed	DIFFERENCE	
			\$	%
SALES TAX	\$3,423,903	\$3,038,826	(\$385,077)	-12.67%
INVESTMENT INCOME	\$21,175	\$10,325	(\$10,850)	-105.08%
RENTAL OF REAL PROPERTY	\$282,400	\$286,209	\$3,809	1.33%
OTHER	\$2,429,089	\$2,186,458	(\$242,631)	-11.10%
STATE & FEDERAL AID	\$17,185,208	\$17,274,348	\$89,140	0.52%
SUB TOTAL LOCAL SOURCES	\$23,341,775	\$22,796,166	(\$545,609)	-2.34%
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	\$82,943,949	\$2,421,884	3.01%

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



2020-21 Proposed Budget = \$82.94 million +3.01%
 (+1.0% Operations, 2.01% Capital)



Support Services Impacted by Budget Decisions

- Modified instructional leadership and professional development
- Modified Music Program for 4th Grade
- Modified class size and course offerings
- Modified team teaching structure at TCMS
- Cut literacy and math coaching supports
- Cut Foreign Language for 6th Grade
- Restructured AIS services and supports
- Restructured Summer school offerings
- Reduce Interscholastic athletic supports – maintain all teams
- Reduce limited co-curricular and extracurricular opportunities
- Cut transportation services prior to Sept. 1.



Service Level Reductions – Non FTE

Program Description	Est FTE Impact	Est. Dollar Impact
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
Non- Staffing Reductions		\$295,000

Summary of Staffing Changes

Unit/Explanation of Change	Administrative Budget			Program Budget			Capital Budget			Totals		
	2019-20 FTE	Adj	2020-21 FTE	2019-20 FTE	Adj.	2020-21 FTE	2019-20 FTE	Adj.	2020-21 FTE	2019-20 FTE	2020-21 FTE	Change
Administrators <i>Asst. Director of Humanities</i>	19.00		18.00							19.00	18.00	(1.00)
Teachers <i>ENL Teacher - Mandate</i> <i>Speech Teacher - Mandate</i> <i>Enrollment Risk Provision</i> <i>Full-Day Kindergarten- Prelim Budget</i> <i>Full-Day K - Executive</i> <i>Class-size adjustment - BHS</i> <i>Special Ed. - BHS Enrollment</i> <i>Team Restructuring - TCMS</i> <i>6th Grade Foreign Language</i> <i>Class-size adjustments - K-5</i> <i>Instructional coaching - K-5</i> <i>Restructure 4th Instrumental Music</i> <i>Private school special ed. - Siena</i>				344.58		329.88				344.58	329.88	(14.70)
Academic Support Instructors <i>Change in student IEP</i> <i>Service-level adjustment</i>				14.92		11.92				14.92	11.92	(3.00)
Clerical <i>BHS Media Center</i>	13.58		13.63	27.24		26.24				40.82	39.87	(0.95)
Paraprofessionals <i>Restructure of building support</i>				91.20		86.20				91.20	86.20	(5.00)
School Aides/Security <i>Security Personnel</i>				20.67		18.67				20.67	18.67	(2.00)
School Nurses <i>Private school nurse - Siena</i>				11.75		11.45				11.75	11.45	(0.30)

Elementary Class Size

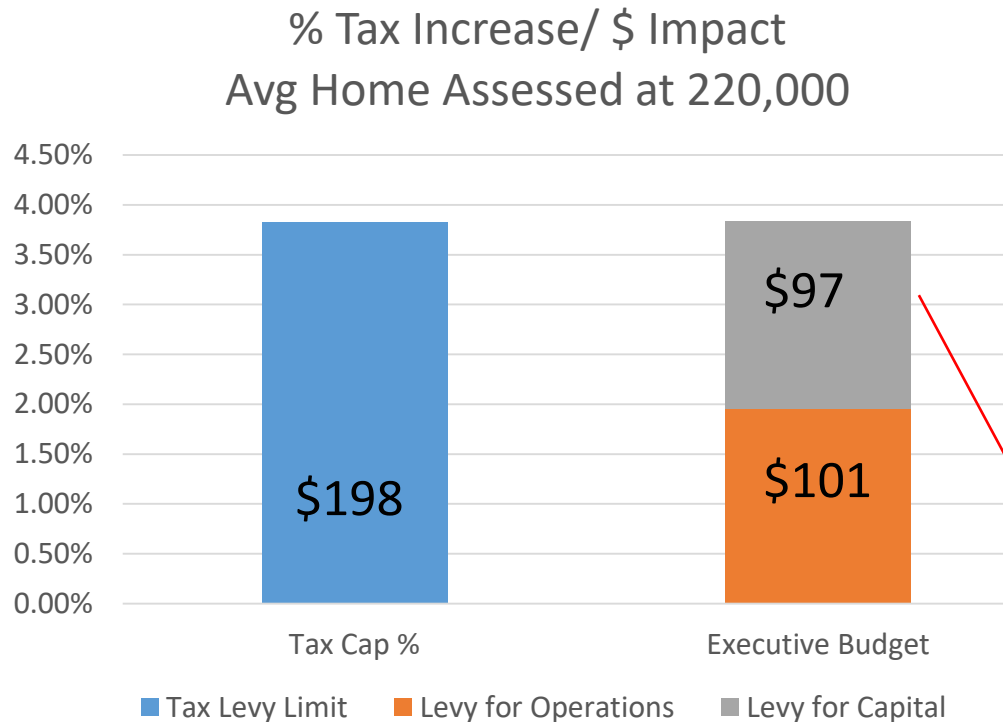
ADJUSTMENTS TO CLASS SIZE							2020-21	
	2019-20			2020-21			Analysis	
Teaching (PreK - 5)	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten AM	5.00	103	20.6	5.00	93	18.6	15.50	23.25
Kindergarten PM	5.00	93	18.6	5.00	93	18.6	15.50	23.25
Grade 1	11.00	215	19.5	10.00	232	23.2	21.13	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.

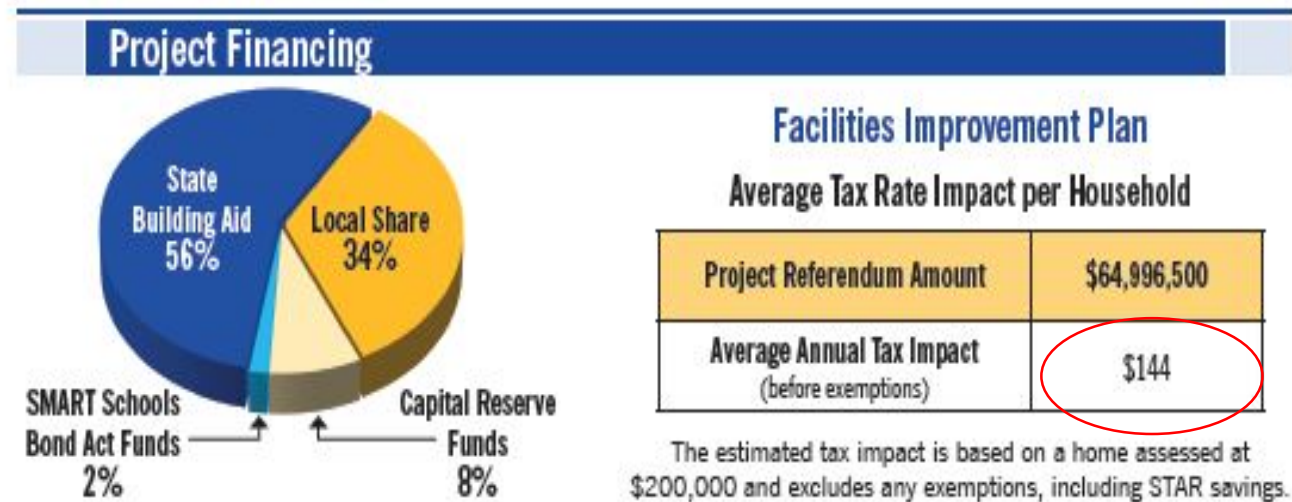
Grade levels are continuing to be analyzed

Building Up Levy for Capital Outlays

Impact on Property Taxes



2017 Brighton Facilities Improvement Plan



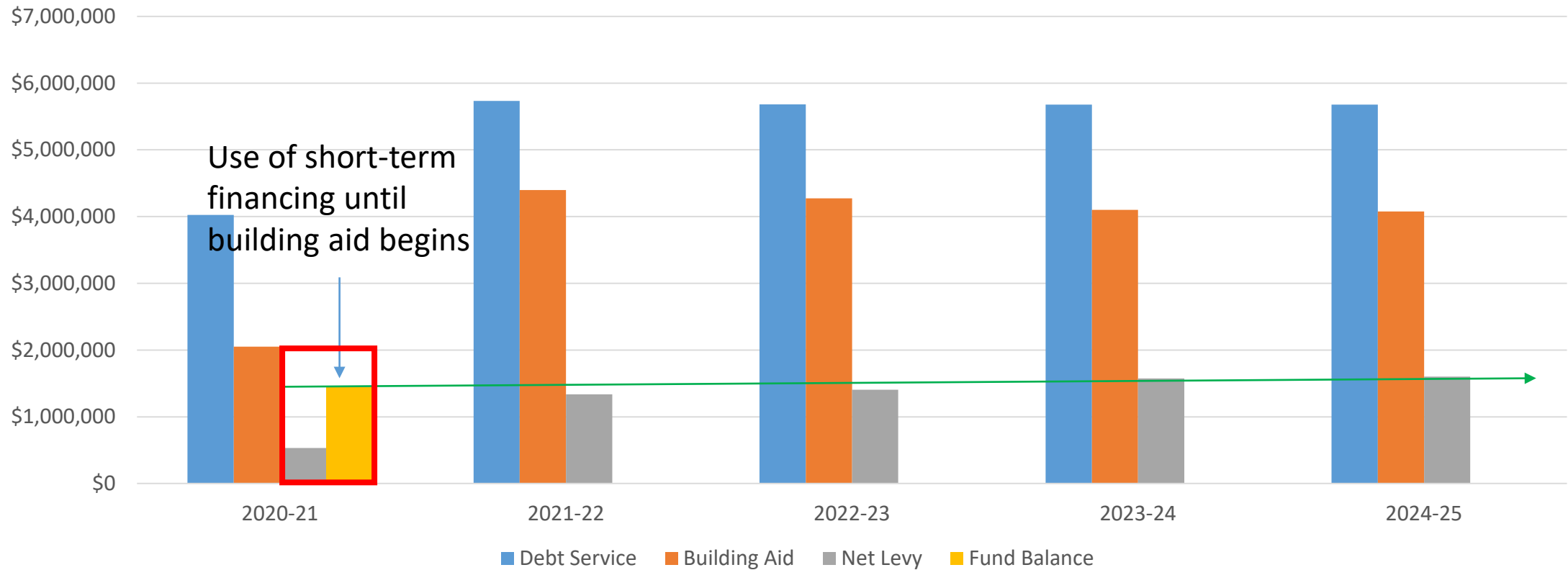
Presented April 25, 2017

With the defeat of the override in 2019-20, the District was required to spread out levy increases for debt obligations. Additional funds will be required in 2021-22.

Debt Service Deferral

Proposed Budget Builds Bridge for Future BFIP Obligations

Projected Actual Amounts



Reserves and Fund Balance

Reserve Name	Current Balance	Est 6/30	Purpose in 2021
Building Reserve	\$7,952,744	\$6,952,744	Proposition 2 requests voter authorization to withdraw \$2,000,000 from the reserve for the purpose of paying additional costs associated with the May 16, 2017 capital project.
Technology Reserve	\$1,096,328	\$1,096,328	Proposition 3 requests voter authorization to withdraw \$300,000 from the reserve to finance in whole or in part, the acquisition and/or lease of technology equipment.
Bus Purchase	\$300,000	\$300,000	The balance in the reserve will be maintained for the future purchase of and/or replacement of district buses used for co-curricular and extracurricular activities.
Unemployment	\$452,951	\$452,951	The 2020-21 budget appropriates \$56,000 from the Reserve to pay for unemployment wages and claims.
Insurance	\$145,000	\$300,000	The 2020-21 budget relies on the insurance reserve to pay for the unbudgeted replacement of instructional hardware devices issued to students.
Tax Certiorari	\$401,017	\$401,017	The 2020-21 budget relies on the reserve to pay for unbudgeted tax cert judgements.
EBLAR	\$1,113,021	\$1,113,021	The 2020-21 budget relies on the reserve to pay for the unbudgeted payout of contractual benefits for which the reserve is intended.
ERS	\$4,255,145	\$3,955,145	The 2020-21 budget appropriates \$465,000 from the reserve to offset the tax levy.
TRS	\$568,395	\$1,143,395	The reserve will be utilized to the extent that TRS obligations in 2020-21 exceed budgeted appropriations.



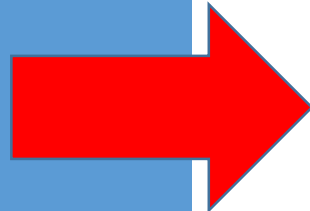
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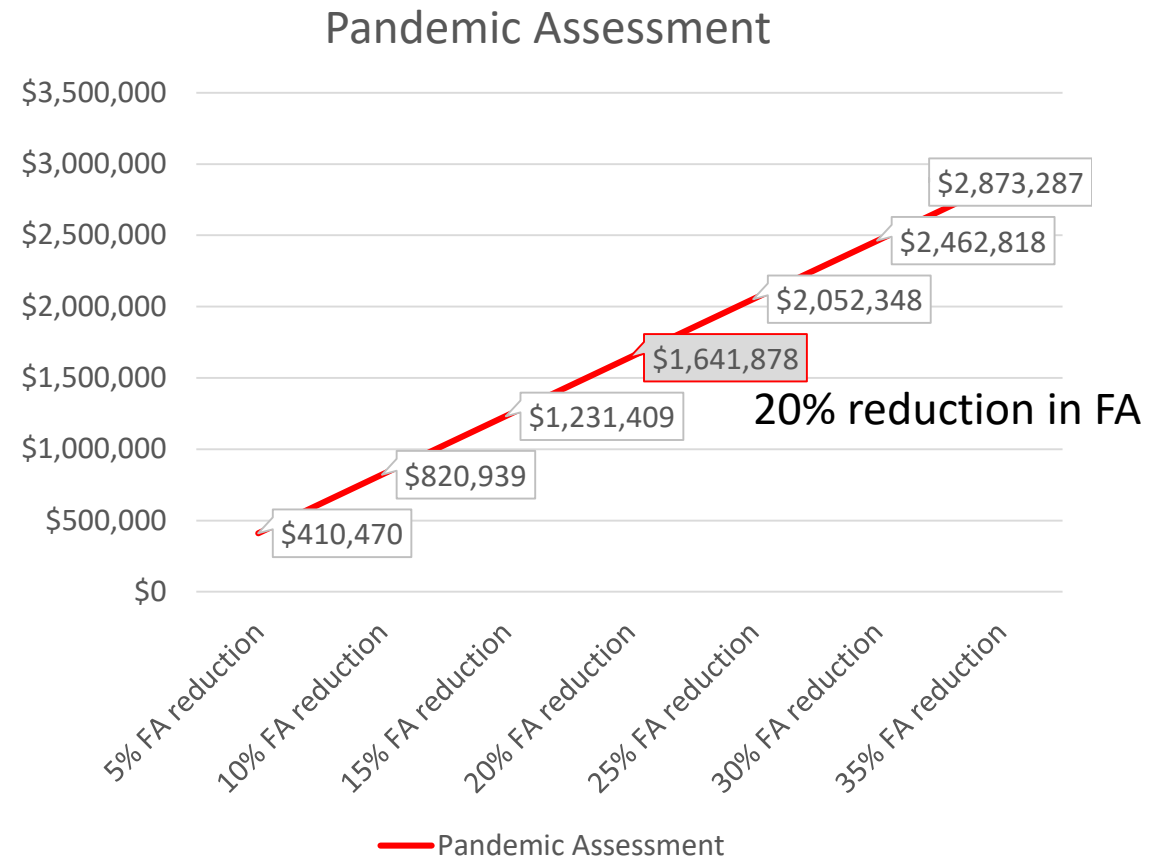


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Additional Revenue Risks Based on State Economic Decision

State Aid Category	Executive Budget
Foundation Aid	\$8,209,392
Categorical Aids	\$8,963,013
Total State Aid	\$17,172,405
Pandemic Assessment <i>(Presumed mid-year cut at 4/14)</i>	\$366,477



Potential revenue loss based on % of Foundation Aid reduced



Estimated Impact on Tax Rates

- Tax Levy = +3.83%
- Assumes 0.25% appreciation in tax base
- Rate is not final until tax warrant is approved in July

Town	Current Tax Base	2019-20 Tax Rate	2020-21 Est. Tax Rate	\$ Impact on Home Assessed at \$220,000
Town of Brighton	\$2,093,746,711	\$25.19	\$26.09	\$198
Town of Pittsford	\$29,867,157	\$25.19	\$26.09	\$198



Proposed Withdrawal – Capital Reserve Fund (Building)

- Current Balance: \$7,952,744
- Withdrawal from Capital Reserve (Building) Fund of \$2,000,000:

Shall the Board of Education of the Brighton Central School District, Monroe County, New York (the “District”) **be authorized to withdraw \$2,000,000 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: \$1,096,328
- Withdrawal from Technology Reserve Fund of \$300,000:
 - 8th grade tablets – continuation of 1:1 program at secondary level
 - Staff laptop replacements
 - District audio visual hardware replacements

Summary

- Key Budget Attributes: **INTEGRITY, RESPECT, RESPONSIBILITY, SELF-CONTROL**
- Total Spending Proposal of \$82.94 million
 - **+3.01% (1.0% operations; 2.01% 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

Important Considerations

- What would happen if the budget doesn't pass?
 - No revote likely
 - No new taxes
 - \$2 million in service reductions. All programs at this point.
- Property Tax Cap
 - This proposal is under the cap



Your Vote Counts

Date of the Election: June 9, 2020 (via absentee ballot only)

Date of Budget Hearing: 7 p.m. May 26, 2020 via Zoom videoconferencing, visit www.bcsd.org for a link to the meeting

Definition of Qualified Voter: A person shall be entitled to vote in the School District's 2020 Annual Meeting and Election, who is:

- A citizen of the United States;
- Eighteen years of age;
- A resident within the School District for a period of thirty days preceding June 9, 2020

Absentee Ballot: In accordance with Executive Order 202.26, absentee ballots will be mailed by the District. One (1) absentee ballot will be provided per household. If a household requires additional absentee ballots, please send your name and mailing address to vote@bcsd.org or 242-5200 x5502 by June 5 and we will mail them to you.