

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Discussion

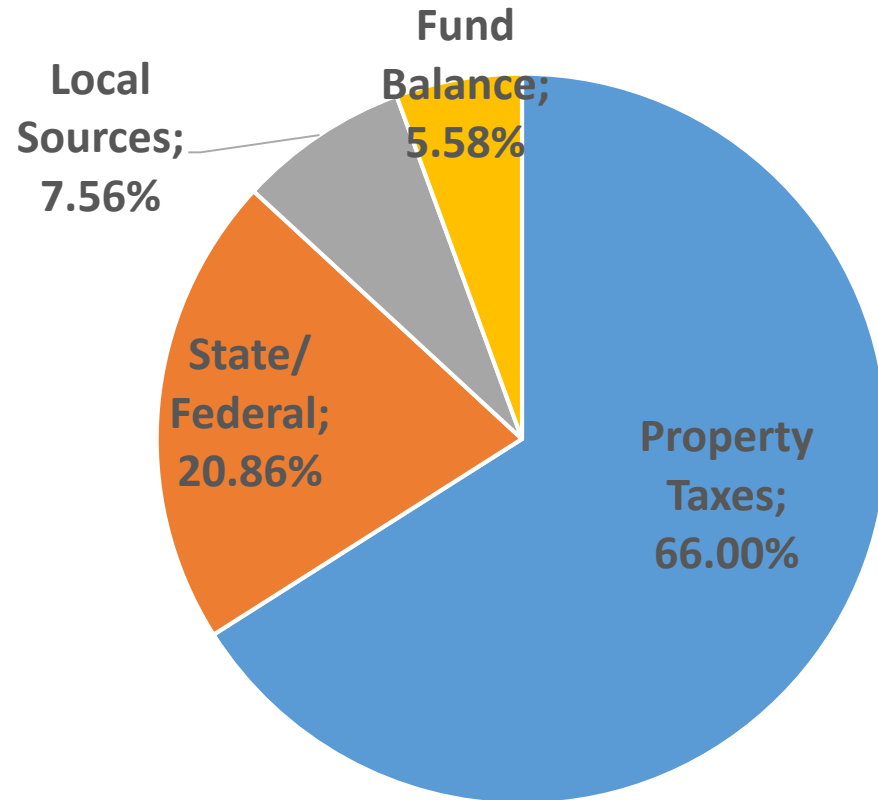
2020-21



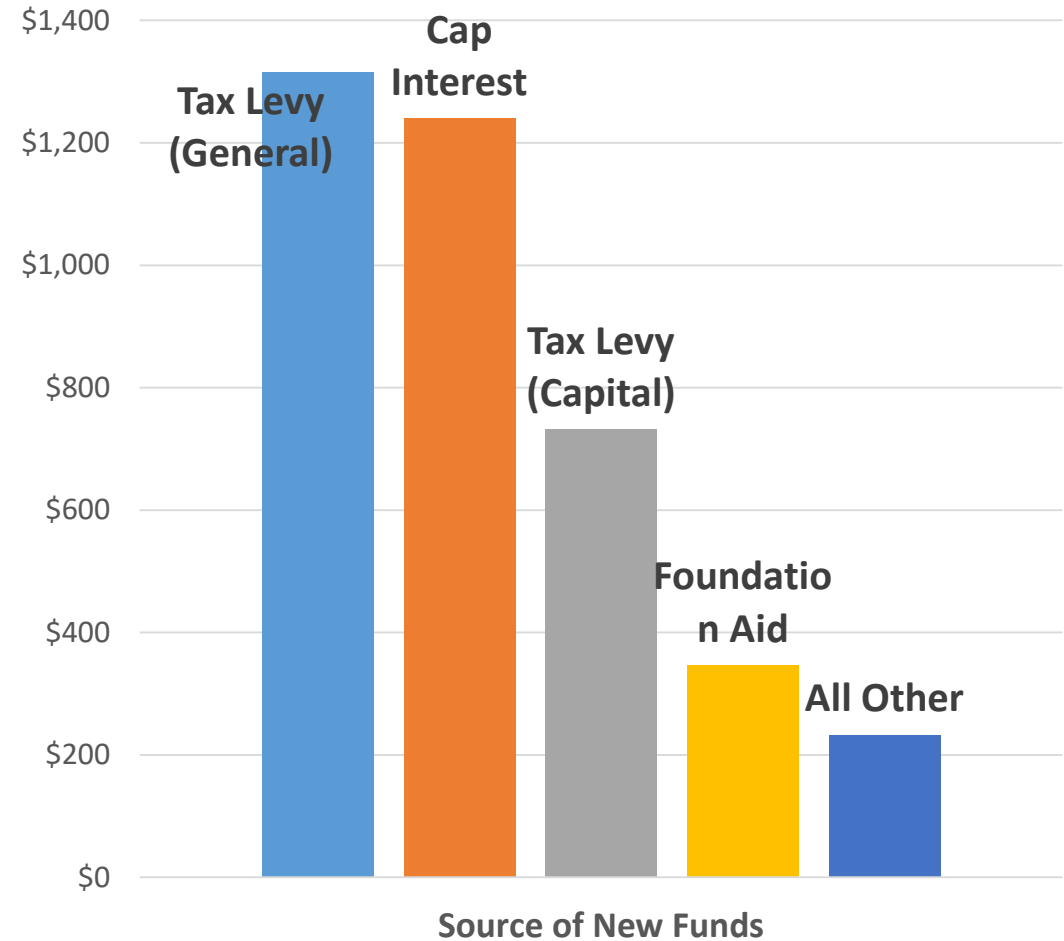
Presented to the
Board of Education
March 10, 2020

Projected Revenues

Projected Revenue Sources

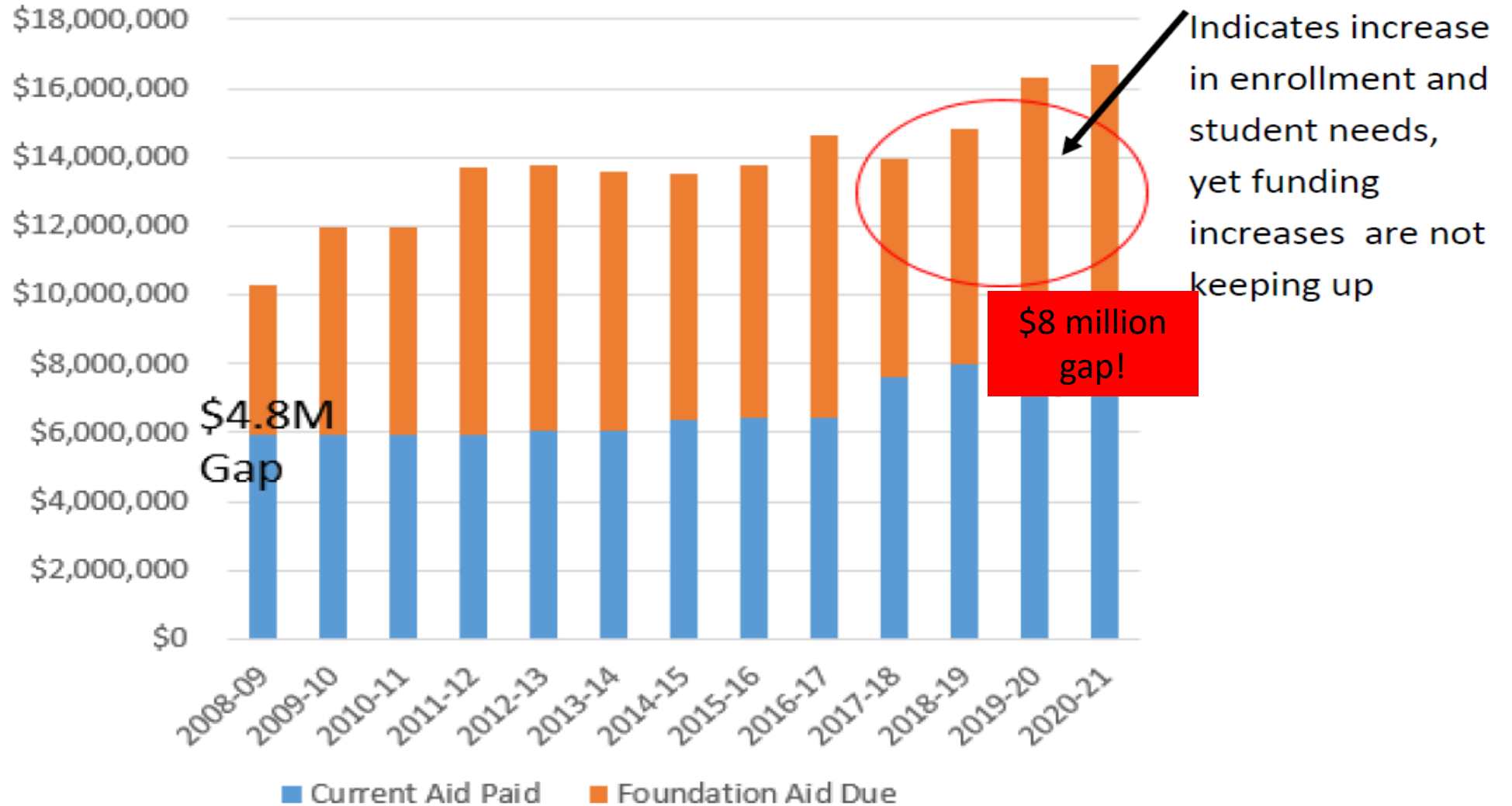


Sources of New Funds = \$3.6 million

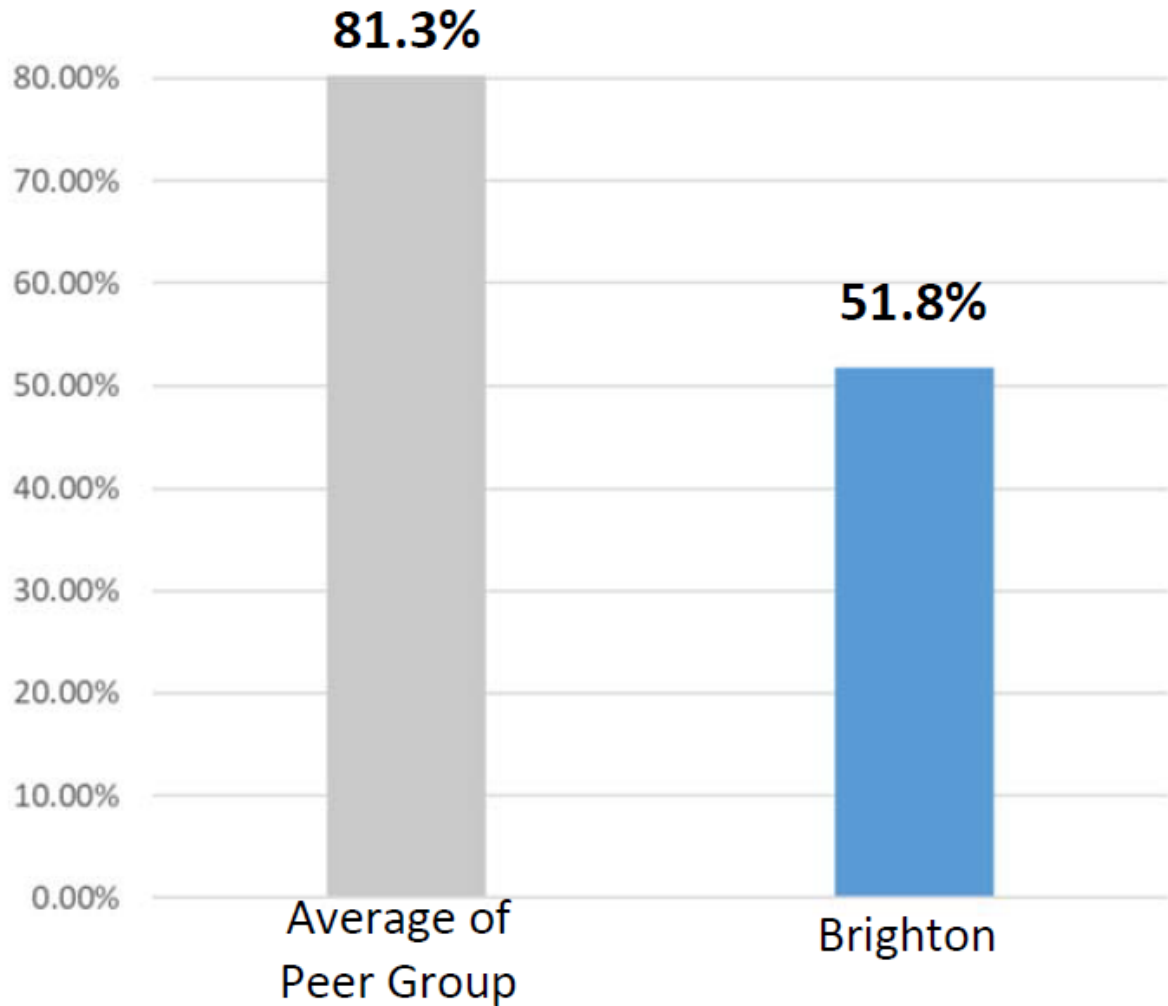


State Funding Inequities for Brighton Central School District

Trends in Foundation Aid



% of Foundation Aid Compared to Peers of Similar Poverty Rates and Property Wealth



Key Metrics (10 Year)

Increase in Foundation Aid due:	\$4,702,941
Increase in Foundation Aid paid:	\$2,716,461
Percent change in amount due:	+39.2%
Percent of growth funded:	+57.8%

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

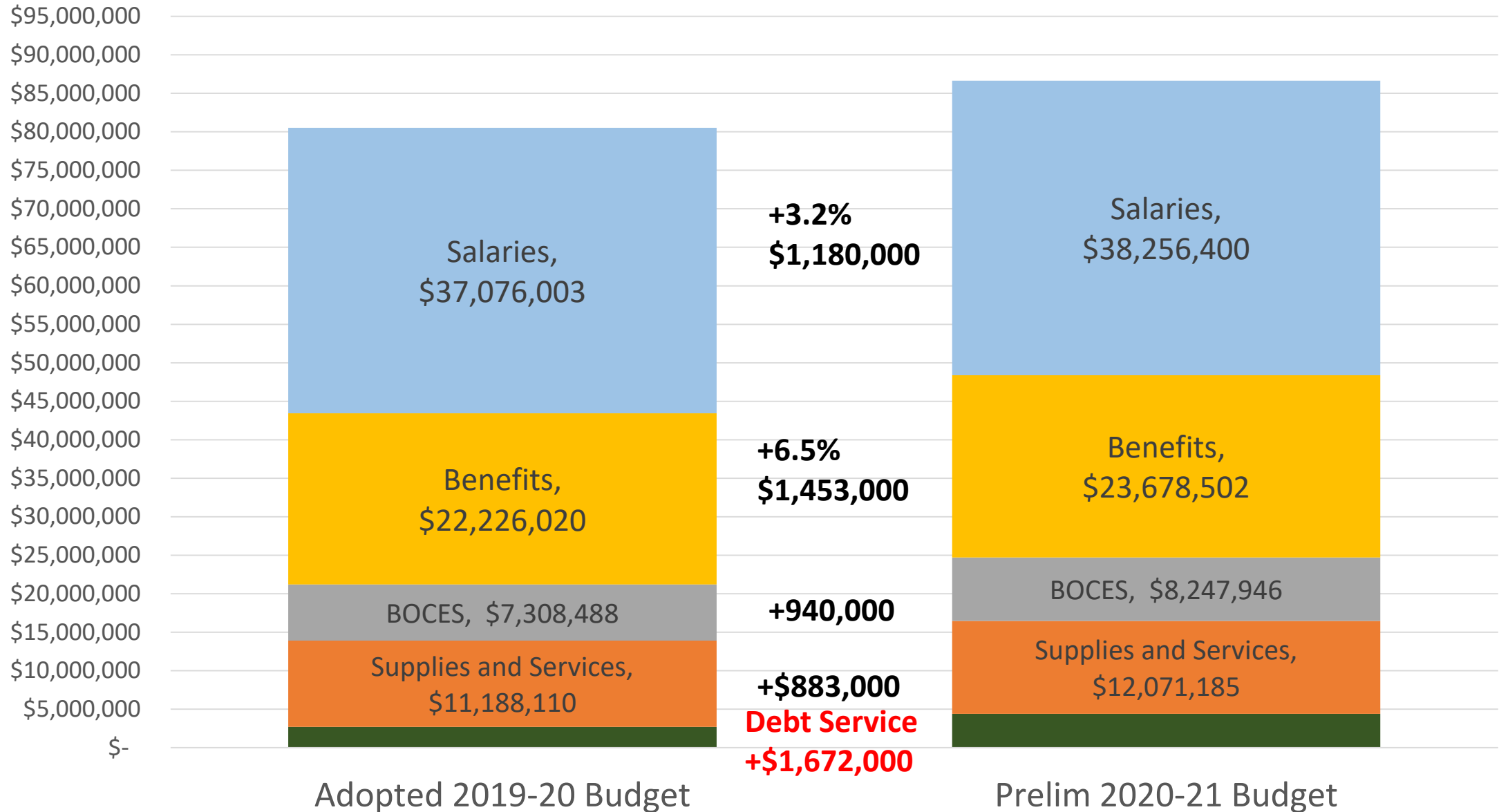
Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$55,545,890

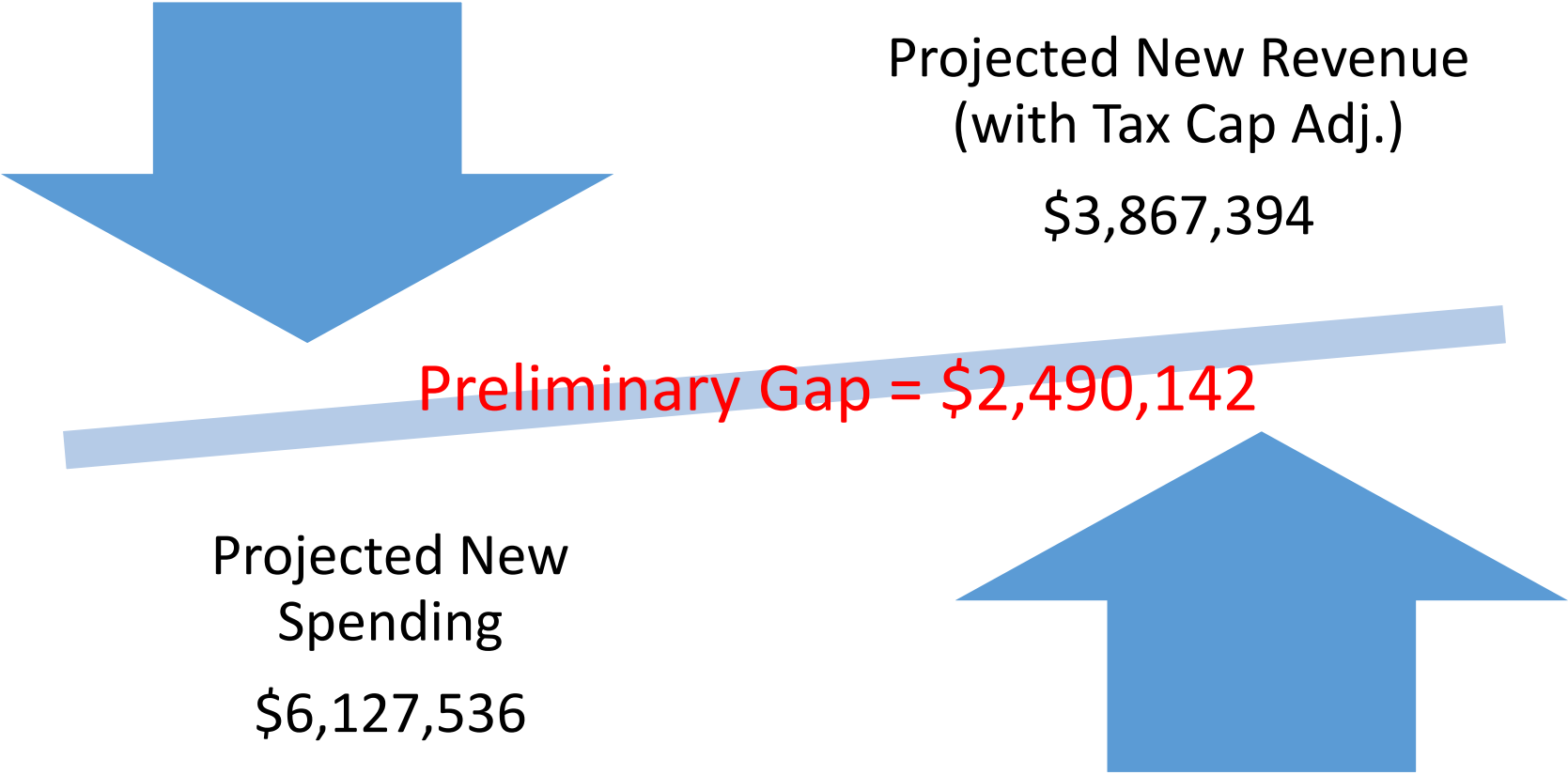
+3.83%



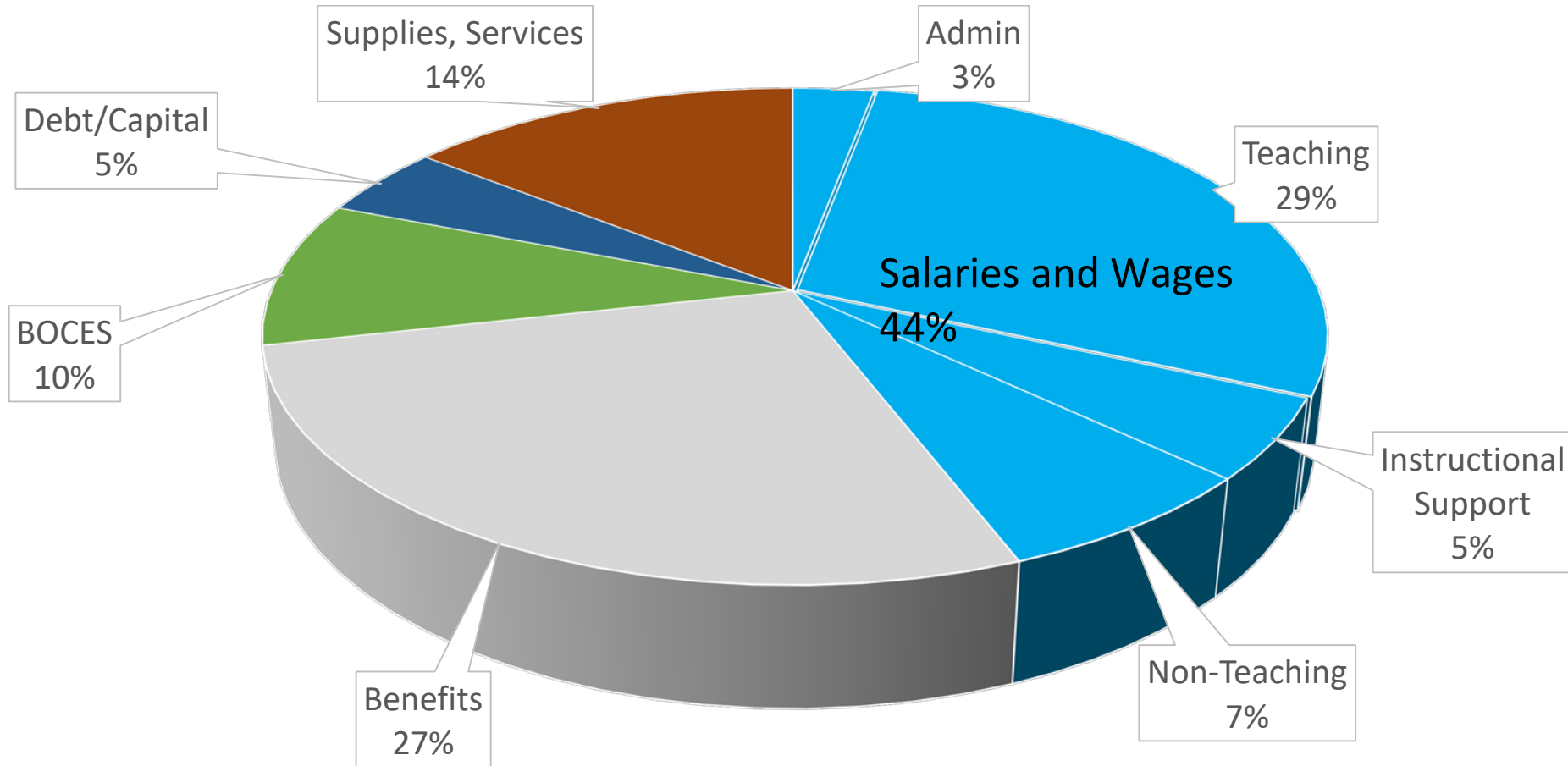
Preliminary Budget = \$86.6 million +7.6%
 (+5.5% Operations, 2.1% Capital)



Current Deficit



Initial Budget Allocations



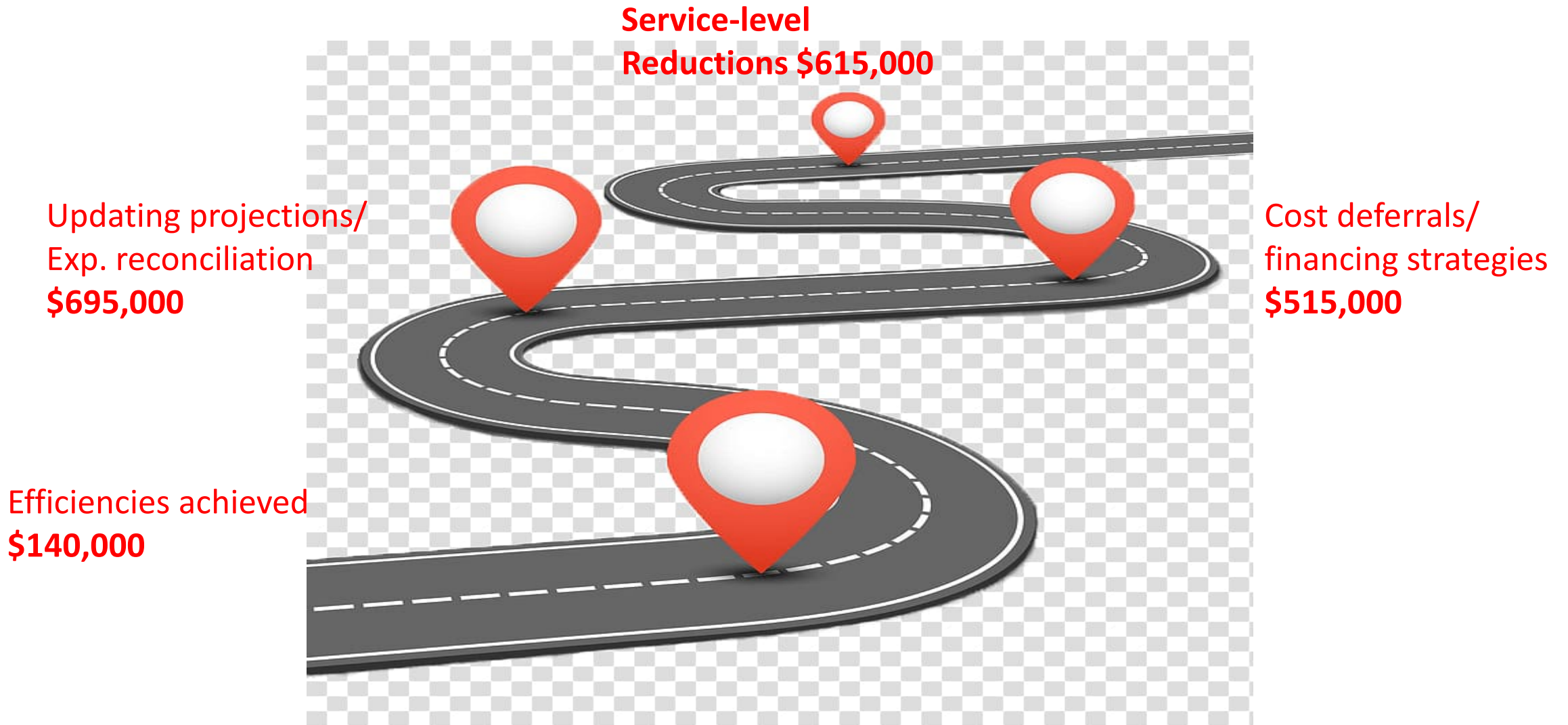


Community Feedback

1. Thought Exchange: 469 participants shared 199 thoughts.
2. Community Forums held on 2/25, 3/3. Facebook Live events and in person. Additional exchanges held to gather feedback. Small and large group discussion were held to gather information and ask participants to clarify exchange data gathered.
3. Take-aways:
 - a. Keep cuts away from students as much as possible.
 - b. Keep as much programming as you can. Reducing is better than eliminating.
 - c. Do not propose a budget over the cap.
 - d. The community values all programming that is beyond the mandates.
 - e. Keep Brighton, Brighton.
 - f. Keep advocating



Process to Reduce Expenditure





Results of Updated Projections

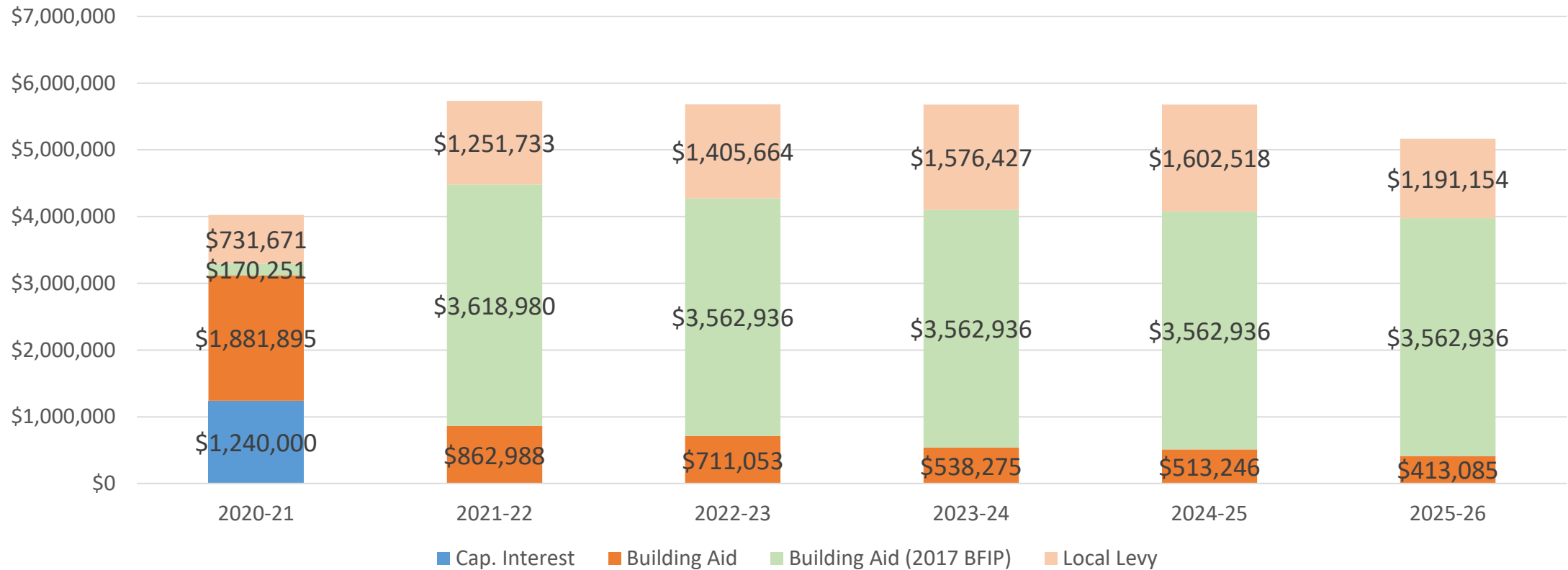
- Reconciliation of January health insurance premiums and participation mix = updated model reduces 20-21 expense by **\$430,000**
- Updated staffing projections based on planned attrition and contractual increases - reduces 20-21 expense by **\$200,000**
- Certain health and safety equipment to be purchased with 2019-20 surplus or with capital fund = **\$65,000**

Cost Deferral Strategies

- Full Day Kindergarten Staffing – reduces 20-21 allocation by **\$225,000**
 - Utilize full day K conversion aid to initially fund permanent staffing
 - 100% of aid in year 1; 65% in year 2; 35% in year 3; 0% in year 4+
- Full Day Kindergarten Busing - reduces 20-21 allocation by **\$90,000**
 - Utilize appropriated fund balance in 20-21 and then supplant with transportation aid in 21-22.
- Utilize additional short-term revenues to pay for interest expense until State Building Aid is payable in 21-22 - **\$200,000** reduction to required levy

Impact of Debt Offsets

Revenues Available to Pay for Future Debt Service



Cost Reduction Strategies

Program Description	Est FTE Reduction	Est. Dollar Impact	% of Levy
Restructure administrator staffing related to AIS, Special Education, and Mental Health	1.0	\$100,000	.19%
BHS - Class electives and class size adjustments.	2.0	\$100,000	.19%
TCMS - Restructure the team teaching model; reduce 6 th grade foreign language to half-year program; staffing enrollment adjustments.	5.6	\$300,000	.52%
FRES – Restructure delivery of 4 th grade instrumental music	1.5	\$65,000	.13%
K-8 – Restructure instructional coaching allocations (embedded professional development)	1.0	\$50,000	.09%

Next Steps

- Analyze the 1 house proposals due any day now. HOPE FOR MORE FAIRNESS IN DISTRIBUTION!!!
- Continue to advocate!
- *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*
 3. *Understand and disclose consequences of spending reductions*
- 3/19: Budget Forum 1-2:30 p.m., BOE room
 - Analyze and adjust
- 3/24: Proposal and Hearing
 - Analyze and adjust
- 4/14: Adjust and Adopt
- 4/15-5/19: Share and Discuss
- 5/19: VOTE