

BRIGHTON CENTRAL SCHOOL DISTRICT

Budget Hearing
May 13, 2014



BRIGHTON
B
BELIEVES
INTEGRITY
RESPECT
RESPONSIBILITY
KINDNESS
SELF-CONTROL





Overview of Revenues

	2013-14 Current	2014-15 Exec.	\$ Change	
Payments in Lieu of Taxes	\$ 390,000	\$ 450,935	\$ 60,935	
Monroe County Sales Tax	2,836,620	2,907,000	70,380	
Sales Tax Settlement - Exp 7/1/2014	50,000	-	(50,000)	
Tuitions and Other Charges	972,100	1,066,719	94,619	
Interest and Earnings	75,000	75,100	100	
Rent of Real Property	230,500	260,556	30,056	
Refund of Prior Year Expense	95,000	300,000	205,000	
Other Tax Receipts and Charges	295,000	148,500	(146,500)	
State Aid			-	
Basic Formula Aid-Gen Aid	10,122,111	9,672,144	(449,967)	
BOCES Aid	1,607,409	1,532,063	(75,346)	
Chapter Group Homes	250,000	225,000	(25,000)	
Categorical Aids	440,359	445,103	4,744	
Federal Aids	30,000	65,000	35,000	
Interfund Transfers	62,000	56,000	(6,000)	
Subtotal State and Local Revenues	\$ 17,456,099	\$ 17,204,120	\$ (251,979)	-1.4%
Uses of Fund Balance and Reserves	\$ 3,697,995	\$ 3,768,873	\$ 70,878	1.9%
Property Tax Levy	47,333,782	48,895,803	1,562,021	3.3%
Total Budget	\$ 68,487,876	\$ 69,868,796	\$ 1,380,920	2.02%

Revenue Issues- Here's the Real Problem

Foundation Aid:

The State has frozen and deferred its obligations under the Foundation Aid formula since 2008-09. The result is that Brighton is receiving \$5.57 million less than it is entitled to.

This is a 11.8% shift to local property taxpayers.

Enacted State Budget/School Year	Current Year Aid	Full Phase-in Level	Estimated Full Phase-In Year
2007-08	\$5,164,815	\$9,971,236	2010-11
2008-09	\$5,930,584	\$10,301,549	2010-11
2009-10	\$5,930,584	\$11,988,793	2013-14
2010-11	\$5,930,584	\$11,953,413	2013-14
2011-12	\$5,930,584	\$13,702,323	2016-17
2012-13	\$6,063,652	\$13,758,124	2016-17
2013-14	\$6,082,043	\$13,582,950	2016-17
2014-15	\$6,379,058	\$13,582,950	2016-17

School Year	GEA	GEA Restoration	Net GEA
2010-11	-\$2,152,429	\$730,794	-\$1,421,635
2011-12	-\$2,404,780	\$167,289	-\$2,237,491
2012-13	-\$2,181,099	\$9,748	-\$2,171,351
2013-14	-\$2,171,351	\$234,383	-\$1,936,968
2014-15	-\$1,936,968	\$273,693	-\$1,663,275
			\$ (9,430,720)

This represents a 3.5% shift to local property taxpayers

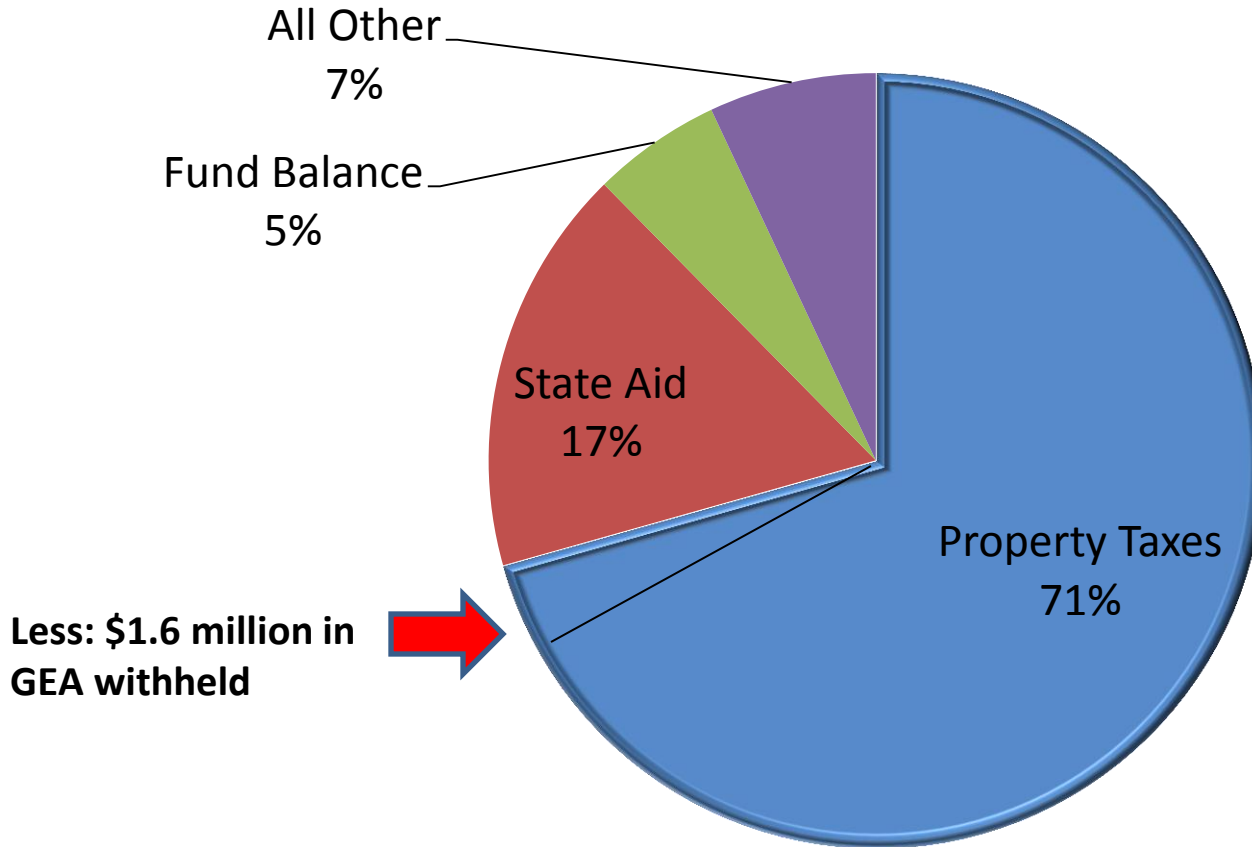
GEA:

The Gap Elimination Adjustment is a tool used by the State to withhold money due to public school districts. The State's adopted budget gives Brighton back only \$273,693 of this amount. This allows us to reduce the local property tax burden by 0.6%.

WE COULD FREEZE TAXES IF THE STATE FULFILLED ITS OBLIGATION TO THE CHILDREN OF OUR COMMUNITY

Estimated Revenues

2014-15 Revenues



Property Tax Cap

	2012-13	2013-14	2014-15
Base Year Levy	\$ 44,286,586	\$ 45,576,752	\$ 47,333,782
Tax Base Growth Factor	1.0097	1.000	1.0028
Base Year PILOT Revenue	961,334	454,044	502,672
Allowable Growth Factor	1.02	1.02	1.0146
Project PILOTS Receivable	464,814	395,861	480,935
Available Carryover	0	549,483	0
Tax Levy Limit Before Exclusions	\$ 46,126,236	\$ 47,105,034	\$ 48,188,401
Exclusion for Pension			
ERS	28,843	-	-
TRS	-	627,095	-
Total Exclusions	\$ 28,843	\$ 627,095	\$ -
Total Tax Levy Limit	\$ 46,155,079	\$ 47,732,129	\$ 48,188,401
Actual (Estimated) Levy	\$ 45,570,897	\$ 47,333,782	\$ 48,895,803
Amount (Under)/Over Cap	\$ (584,182)	\$ (398,347)	\$ 707,402
Cumulative Taxes Compared to Cap	-1.27%	-0.83%	\$ (275,127)

 Represents a 1.81% increase in tax levy and allows for a 1.25% increase in spending.



Estimated Tax Impact

		Assessed Value					
Increment Cost*	Est. Tax Rate	\$100,000	\$ Change	\$200,000	\$ Change	\$300,000	\$ Change
Current Tax Bill	\$ 25.933	\$2,593		\$5,187		\$7,780	
Tax Levy Limit							
1.81%	\$ 26.10	\$2,610	\$ 17	\$5,221	\$34	\$7,831	\$51
Proposed Budget							
3.30%	\$ 26.49	\$2,649	\$ 56	\$5,298	\$112	\$7,947	\$167

Cost to Exceed the Tax Cap/ Avoid Program Reductions	\$ 56	\$ 112	\$ 167
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Every 0.1% increase in levy generates \$47,333 in revenue for the District;
 Every 0.1% decrease in levy requires \$47,333 in reductions;

Difference between Executive Budget and Tax Levy Limit = \$707,402

This Budget is About Choices

- We believe that the community would choose to:
 - Keep smaller class sizes at the elementary level
 - Maintain the availability of the wide variety of electives and AP courses at the secondary level
 - Expand our in-district special education and enrichment offerings
 - Preserve sports and music opportunities
 - Enable students to connect to school by offering wide range of extraclassroom activities
 - Provide paraprofessional hours to support students and provide access to instructional resources
 - Provide tutoring and academic intervention services beyond mandated levels

Where Does That Leave Us?

- We believe we can keep program intact with a 3.3% increase to the levy.
- We would have to cut an additional \$705,000 in order to be under the cap. This would mean significant program cuts.
- 3.3% would mean an additional \$112 on a home valued at \$200,000
- We would need 60% of voters to approve.
- WE COULD HAVE FROZEN YOUR TAXES IF THE LEGISLATURE AND GOVERNOR RESTORED THE AID DUE THAT IS TAKEN AWAY THROUGH THE GEA.



2014-15 BUDGET PROPOSAL

Capital Reserve Summary

Capital – General – \$1,500,000

Current Balance

\$6,191,309

- BHS- reconstruction and renovation of high school kitchen including acquisition of equipment;
- BHS – Modifications and renovations to interior classroom space, physical education space, and television studio;
- TCMS – Acquisition and installation of commercial equipment for TCMS kitchen; and
- Concession Stand- fire safety upgrades and renovations.



2014-15 BUDGET PROPOSAL

Capital Reserve Summary

<u>Capital – Technology – \$500,000</u>	<u>Current Balance</u> \$3,081,004
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District Support

- Maintain software/hardware/network
- Wi-Fi infrastructure development (Districtwide)

Brighton High School

- Addition of mobile carts
- Replacement laptops for teachers
- Replacement work stations for Foreign Language Dept.
- Acquisition of Autodesk Design Academy (design, visualization, and simulation software for science, technology, engineering, art, and math)
- All-in-one enterprise desktops for Visual and Performing Arts
- License renewals



2014-15 BUDGET PROPOSAL

Capital Reserve Summary

Capital – Technology – \$500,000 continued

Twelve Corners Middle School

- Addition of mobile carts
- Replacement laptops for teachers
- Replacement of mobile carts for English and Social Studies
- Computer replacements for Lab 461
- Computer replacements for Library/Media Center
- Classroom computer replacements
- Printer replacements
- License renewals

French Road Elementary School

- Replacement laptops for teachers
- Replacement workstations for general education classrooms
- Addition of mobile carts
- Replacement of printers

Council Rock Primary School

- Addition of mobile iPad carts
- Addition of iPads for classroom use



2014-15 BUDGET PROPOSAL

Establish a Bus Purchase Reserve

- Create a Bus Purchase Reserve Fund in accordance with and subject to the following terms and conditions:
 - Purpose: the money shall be used to finance, in whole or in part, the purchase of school buses.
 - Amount: The ultimate amount to be deposited in the fund shall be \$5,000,000.
 - Term: The term of the fund shall commence on May 21, 2014 and end on June 30, 2024. At the expiration of the term, any unexpended money in the fund shall be added to the general revenue of the District.
 - Source of Funds: Money to be deposited into the fund shall be obtained from general revenues of the district including, but not limited to, revenues in excess of those anticipated to be received during the term of the fund, any unexpended surpluses realized during the term of the fund, and state aid received by the District for capital expenditures funded in whole or in part from the fund. Any interest or gains earned on the money held in the fund shall accrue to and become part of the fund.
 - Authorization: Any expenditure of money held in the fund shall require the prior authorization of the voters of the District with respect to the amount and purpose of the expenditure.



2014-15 BUDGET PROPOSAL

VOTE DATE MAY 20, 2014

Propositions

<u>General Fund</u>	<u>Estimated Budget Increase</u>	<u>Levy Increase</u>
<ul style="list-style-type: none">Budget Appropriation of \$69,868,796 to meet estimated expenditures for fiscal year 2014-15	2.02%	3.3%
<u>Capital Reserve Fund - General</u>		
Proposition 1: <ul style="list-style-type: none">Authorization to expend \$1,500,000 for capital improvements	\$0	\$0
	Funds are available from balance in Reserve	
<u>Capital Reserve Fund - Technology</u>		
Proposition 2: <ul style="list-style-type: none">Authorization to expend \$500,000 for technology purchases	\$0	\$0
	Funds are available from balance in Reserve	
<u>Bus Purchase Reserve</u>		
Proposition 3: <ul style="list-style-type: none">Authorize the creation of a bus purchase reserve	\$0	\$0

Next Step

Tuesday, May 20, 2014

School Board Candidate and Budget Vote

1150 Winton Road South, Brighton High

School, Lower Level

7:00 a.m. – 9:00 p.m.