

BRIGHTON CENTRAL SCHOOL DISTRICT

2014-15 Budget Discussion

Impact Analysis of.....
Personnel and Benefits,
BOCES,
Building Budgets
Athletics,
Music,
Potential Reductions

Presented to the Board of Education
March 11, 2014



Preliminary Budget and Impact on Tax Levy

	2014-15 Preliminary	2014-15 Updated
A) Total Preliminary Budget Amount	\$70,723,949	\$69,868,796
% Change in Budget	3.26%	2.02%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	16,725,628	16,920,124
C) Amount of Fund Balance Used for Levy of Tax	3,759,995	3,768,873
D) Non-Property Tax Revenues (B+C)	20,485,623	20,688,997
E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)	\$50,238,326	\$49,179,799
2013-14 Real Property Tax Levy	\$47,333,782	\$47,333,782
% Increase in Real Property Tax Levy	6.14%	3.90%
GAP assuming tax levy limit of 1.81%		\$ (989,276)



2014-15 Preliminary Budget (Object Summary)

Object Groupings	2014-15 Preliminary	2013-14 Budget	Estimated Change	% Change
Salaries	\$ 33,262,562	\$ 32,136,851	\$ 1,125,711	3.5%
Benefits	19,491,892	18,380,273	1,111,619	6.0%
Total Personnel Costs	52,754,454	50,517,124	2,237,330	4.43%
% of Total	76%	74%		
BOCES Programs and Support	6,933,561	6,977,808	(44,247)	-0.6%
General Support Costs	2,539,708	2,468,975	70,733	2.9%
Instructional Materials and Services	3,589,725	3,725,238	(135,513)	-3.6%
Transportation Services	2,572,842	2,464,881	107,961	4.4%
Total Non-Personnel Costs	15,635,836	15,636,902	(1,066)	0.0%
% of Total	22%	23%		
Debt and Transfers	1,478,506	2,333,850	(855,344)	-36.6%
% of Total	2.1%	3.4%		
	\$ 69,868,796	\$ 68,487,876	\$ 1,380,920	2.02%

Factors Impacting Personnel Costs

- Addition of 6.0 teaching positions to reduce elementary class size and respond to emerging needs
 - 1 new section of kindergarten
 - Addition of part-time reading teacher at CRPS
 - 3 new sections at FRES
 - Additional math coaching support at TCMS and BHS
- Addition of 2 full-time security guards to be assigned to CRPS and FRES

Cost Avoidance - Consolidation and Efficiency

- Avoided need to add 2.0 special education positions through consolidation and reallocation of staff to TCMS and alternative education programs.
- Avoided addition of new special education position by reallocating staff at CRPS to build kindergarten wraparound program.



Priority to Preserve What Makes Us Brighton

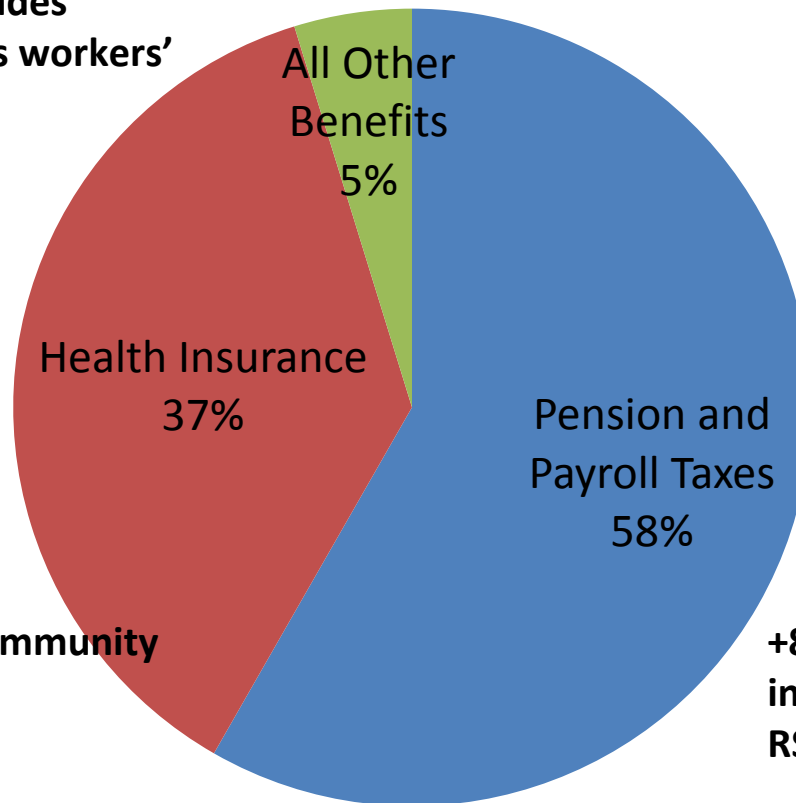
- Maintain and lower class sizes at elementary and secondary levels
- Continue to provide AIS support beyond mandates.
- Provide rigorous enrichment program and full continuum of special education services.
- Building reading instruction capacity through use of reading specialists.
- Support students and faculty with the use of paraprofessionals in the general education setting.
- Provide embedded professional development through literacy and math coaching.
- Provide a wide array of electives at the secondary level.

These Priorities Require High-Quality Faculty and Staff

Factors Impacting Benefits

Cost Increases

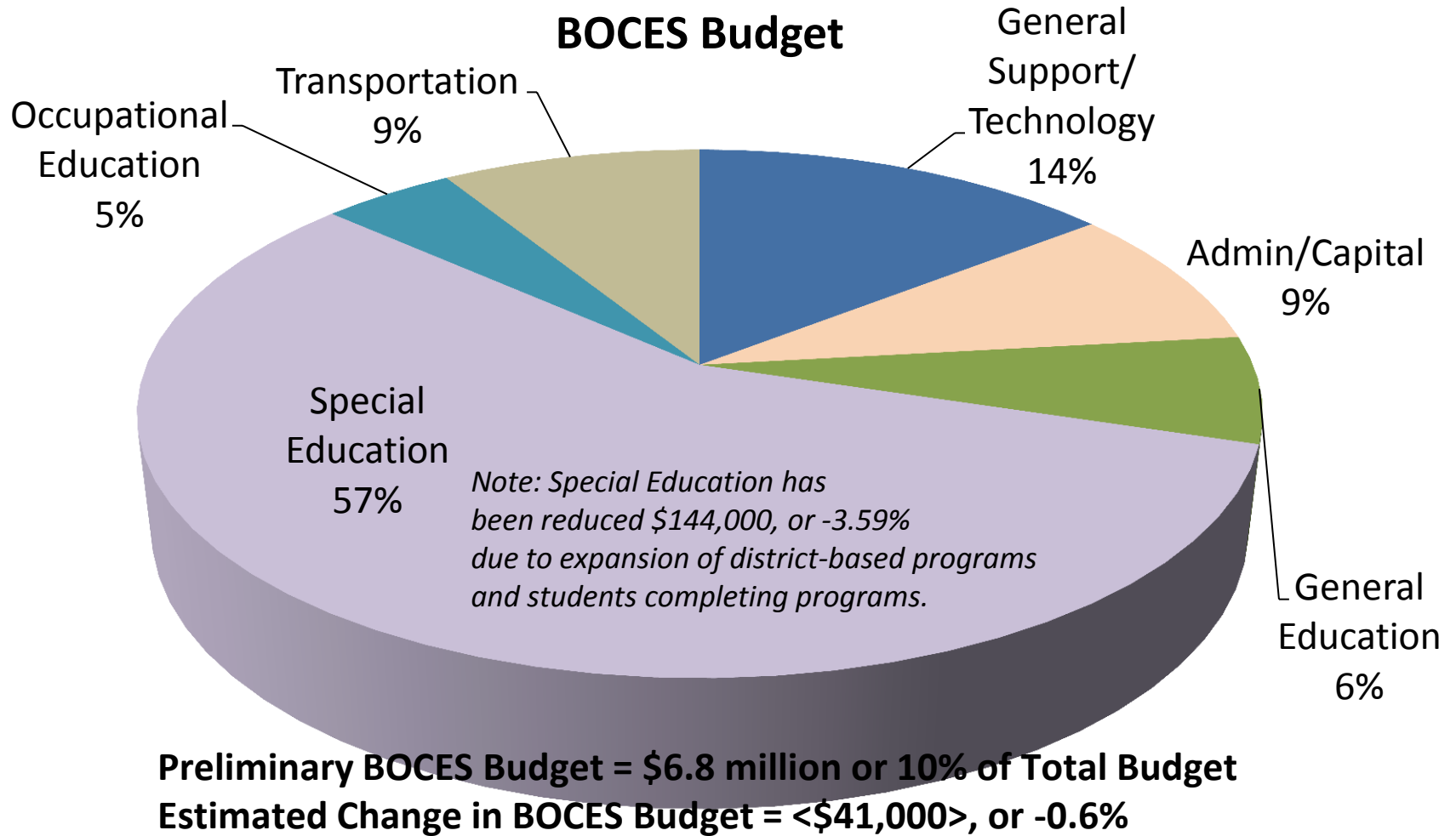
+56,000 and includes mandates such as workers' compensation



+4.29% compared to community rate increases of 9.3%

**+8.61% due to increase in staff and pension rates.
RS rate increased 7.9%**

BOCES Costs by Function




Building Budgets

- Building budgets are based on a per-pupil allocation
 - Per-pupil amounts are based on average historical spending on instructional supplies, materials, and instructional services.
 - Equipment is budgeted for based on zero-based budget process
 - No initial allocation, all spending requisitioned and supported by budget managers



Building Budget Summary

	<u>2013-14</u>	<u>2014-15</u>	<u>\$ Change</u>
BHS	\$303,944	\$310,581	\$6,637
TCMS	\$187,652	\$187,938	\$286
FRES	\$154,242	\$191,422	\$37,180
CRPS	\$119,655	\$135,617	\$15,962
	\$765,493	\$825,558 	\$60,065



Represents 1.2% of 2014-15 Preliminary Budget

Building Equipment Allocations

	<u>2013-14</u>	<u>2014-15</u>	<u>\$ Change</u>
BHS	\$34,380	\$41,646	\$7,266
TCMS	\$37,250	\$37,490	\$240
FRES	\$9,000	\$30,000	\$21,000
CRPS	\$3,382	\$2,730	(\$652)
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	\$84,012	\$111,866	\$27,854



Instrumental Music Budget 2013-14



Function	Object	2012-13	2014-15	\$ Change
Visual and Performing Arts				
	K-12 Art & Music Equipment	\$49,881	\$66,107	\$16,226
	Services	\$20,760	\$20,760	\$0
	Conferences	\$3,675	\$3,675	\$0
	Supplies/Materials/Textbooks	\$15,973	\$15,973	\$0
Transportation				
	Field Trips	\$4,000	\$4,000	\$0
Total AVPA Budget		\$94,289	\$110,515	\$16,226

Note: Other expense includes districtwide musical instrument repair, piano tuning school participation dues, and student festival fees.

Combined with salaries and benefits for faculty, spending on arts and music represents approximately 4.0%.



Brighton Barons Athletics

2013-14 Interscholastic Opportunities

- Baseball – 3 Teams
- Boys' Basketball – 4 Teams
- Girls' Basketball – 4 Teams
- Cheerleading – 5 Teams
- Cross Country – 3 Teams
- Field Hockey – 3 Teams
- Football – 3 Teams
- Golf – 2 Teams
- Ice Hockey – 1 Team
- Indoor Track – 2 Teams (Boys'/Girls')
- Boys' Lacrosse – 3 Teams
- Girls' Lacrosse – 3 Teams
- Alpine Ski – 2 Teams (Boys'/Girls')
- Nordic Ski – 2 Teams (Boys'/Girls')
- Boys' Soccer – 3 Teams
- Girls' Soccer – 3 Teams
- Softball – 3 Teams
- Swim – 5 Teams (Boys'/Girls')
- Tennis – 4 Teams (Boys'/Girls')
- Track – 5 Teams (Boys'/Girls')
- Volleyball – 6 Teams
- Wrestling – 3 Teams
- Bowling – 2 Teams

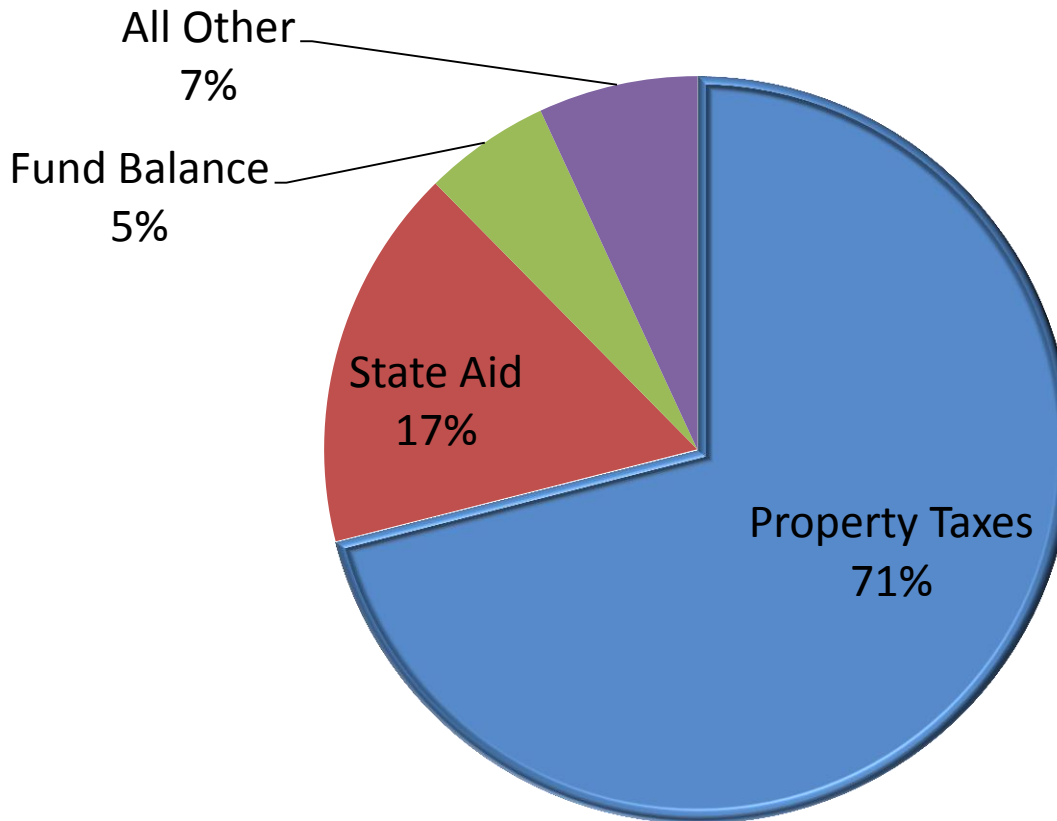


Brighton Barons Athletics

Function	Object	2013-14	2014-15	\$ Change
Interscholastic Athletics				
	Coaches	\$492,350	\$510,000	\$17,650
	Supervision	\$70,366	\$73,000	\$2,634
	Equipment	\$18,104	\$70	(\$18,034)
	Tournaments	\$8,393	\$8,393	\$0
	Officials	\$68,238	\$60,542	(\$7,696)
	PHSSA Sectional Expense	\$3,000	\$3,000	\$0
	Supplies	\$61,387	\$71,042	\$9,655
	Other Expenses	\$65,850	\$63,891	(\$1,959)
		\$787,688	\$789,938	\$2,250
Transportation				
	Athletic Transportation	132,575	132,575	-
Total Interscholastic Athletics Budget		\$920,263	\$922,513	\$2,250
% of Budget		1.34%	1.32%	

Preliminary Revenue

2014-15 Revenues



Current gap from property tax cap limit is \$1.0 million.

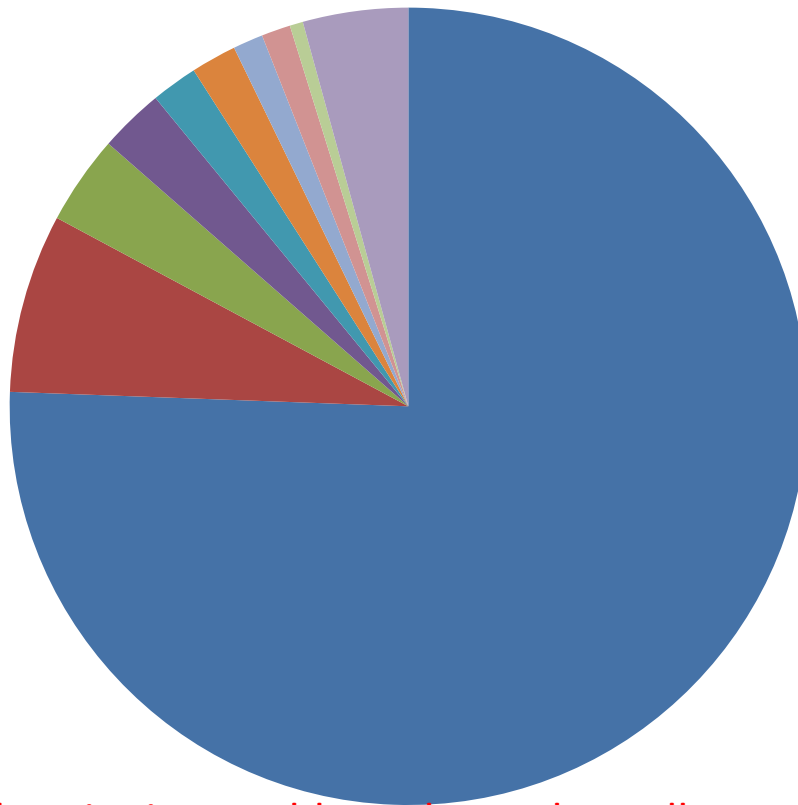
Choices:

- 1) Use more fund balance
(Not sustainable)
- 2) Raise taxes 3.9%
(Not desirable)
- 3) Reduce spending \$1.0 million
(Must know impact)

Limits on Achieving Significant Reductions Elsewhere in the Budget

X Fixed/Mandated Cost

Expense Summary



- Personnel Costs - 75.6%
- BOCES Fixed/Mandated - 7.25% **X**
- Transportation - 3.62%
- Utilities/Insurance/Legal - 2.62%
- Debt Svc. /Mand. Transfers - 1.88% **X**
- Mandated Tuitions - 1.85% **X**
- BOCES General Support - 1.22%
- School Building Budgets - 1.18%
- Custodial/Maintenance - 0.54%
- All Other - 4.24%

The District would need to reduce all non-personnel, non-mandated costs by 5% to reduce the levy 1%



Process to Identify Potential Spending Reductions

- Met with each building principal and director to review every staff allocation and expense that has an impact on programs and services...

Areas Reviewed

<u>Area Reviewed</u>	<u>Potential Impact on Program</u>	<u>Potential Budget Reduction</u>	<u>Superintendent Recommendation</u>
<u>Class Sizes – K-5</u>	Research shows that lower class size at the elementary level is important to making connections with students and allows for more individualized attention.	Increase class size to average between 24-25 has opportunity savings of <u>\$277,000</u>	The District has budgeted for a staffing plan that keeps kindergarten classes at less than 18 and grades 1-5 between 20 and 23 students. Also preserves 1st and 2 nd grade looping. Additional staffing required to meet this standard.

Elementary Class Sizes

	2013-14 Current			2014-15 Estimated			Analysis	
Teaching:	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Kindergarten AM	6.00	114	19.0	6.00	105	17.5	15.00	21.00
Kindergarten PM	5.00	95	19.0	6.00	105	17.5	15.00	21.00
Grade 1	12.00	228	19.0	12.00	264	22.0	20.33	24.03
Grade 2	12.00	288	24.0	12.00	249	20.7	19.14	22.62
Grade 3	13.00	294	22.6	14.00	313	22.4	20.88	24.09
Grade 4	11.00	267	24.3	13.00	299	23.0	21.32	24.88
Grade 5	12.00	257	21.4	12.00	277	23.1	21.34	25.22
Regular Education	65.50	1,543		69.00	1,612			

Areas Reviewed

- Council Rock Primary School
 - Building administration
 - AIS supports beyond mandated levels
 - Non-mandated paraprofessional support
 - Non-mandated enrichment programs
 - Literacy and Math coaching supports
 - Wraparound K program and additional reading supports
 - Clerical support in main office
 - New security position
 - Building hours and custodial cleaning schedules
 - Building budget reduction of 5%
- Identified Cost Reductions = \$317,500**

Areas Reviewed

- French Road Elementary
 - Building administration
 - Non-mandated enrichment programs
 - Literacy and math coaching supports
 - Instrumental music at 4th grade
 - BOCES Challenger and Mobile Science Labs
 - New equipment needs if new sections were not funded
 - Clerical support in main office
 - New security position
 - After-school activities requiring chaperones
 - Building hours and custodial cleaning schedules
 - Building budget reduction of 5%
- Potential Cost Reductions = \$357,000**

Areas Reviewed

- Twelve Corners Middle School
 - Building administration
 - Non-mandated enrichment programs
 - Literacy and math coaching supports
 - 6th grade foreign language
 - Outdoor Education program
 - BOCES BUBL Program
 - Intramural opportunities
 - TCMS Morning Show
 - After-school activities requiring chaperones
 - Building budget reduction of 5%

Potential Cost Reductions = \$300,000

Areas Reviewed

- Brighton High School
 - Alternative education programming
 - Opportunities for electives in all content areas
 - BOCES radio station
 - Library hours and support
 - 25% reduction of clubs and activities
 - Security staffing and schedules
 - Building budget reduction of 5%

Potential Cost Reductions = \$496,000

Areas Reviewed

- Districtwide Supports
 - Administration
 - Math coaching model 6-12
 - Elementary summer school program
 - Family Support Center
 - 10% reduction to interscholastic programs
 - AV video production support for channel 12
 - Centralized professional development
 - Building-based technology support
 - In-house maintenance capabilities
 - Communications as a shared service
- Potential Cost Reductions = \$505,000**

Next Steps

- Understand consequences of any potential budget reductions.
- Finalize assumptions used in Executive proposal due to the Board on March 18, 2014.
- Continue to advocate for our share of State Aid.