

# BRIGHTON CENTRAL SCHOOL DISTRICT

## Executive Budget Proposal 2014-15



Presented to the  
Board of Education  
March 18, 2014

# Budget Development Process



# Budget Guidelines

- ☐ Meet all applicable mandates, health, safety, and legal requirements.
- ☐ Fulfill all contractual obligations.
- ☐ Ensure recurring operating expenses are appropriately funded with sustaining revenue sources.
- ☐ Support educational programs and services vital to successful implementation of the district mission, vision, and priorities.
- ☐ Evaluate the resource requirements that provide all students with every opportunity to graduate from Brighton with the skills necessary to move on to college or a career and to develop their talents to their maximum potential.
- ☐ Support the innovative and the creative ideas of our staff whose willingness to confront challenges with new ideas has been the spirit driving meaningful excellence over time. We will work to prepare students with the skills and attributes that will help them be successful learners, leaders, and contributors ready for college and careers.
- ☐ Understand impact of property tax cap on long-term financial planning. Gauge community support for cap limitations and spending priorities.
- ☐ Considering the economic climate and changing student needs, the Board of Education continues to recognize the importance of prioritizing resources and evaluating opportunities for reduction/consolidation.

Adopted October 8, 2013

# Preliminary Budget and Impact on Tax Levy

## Budget Starting Point...

	<b>2014-15 Preliminary</b>
A) Total Preliminary Budget Amount	\$70,723,949
% Change in Budget	3.26%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	16,725,628
C) Amount of Fund Balance Used for Levy of Tax	<u>3,759,995</u>
D) Non-Property Tax Revenues (B+C)	20,485,623
E) Total Real Property Tax Levy (A-D)	\$50,238,326
2013-14 Real Property Tax Levy	\$47,333,782
% Increase in Real Property Tax Levy	6.14%

## What We Have Done Since...

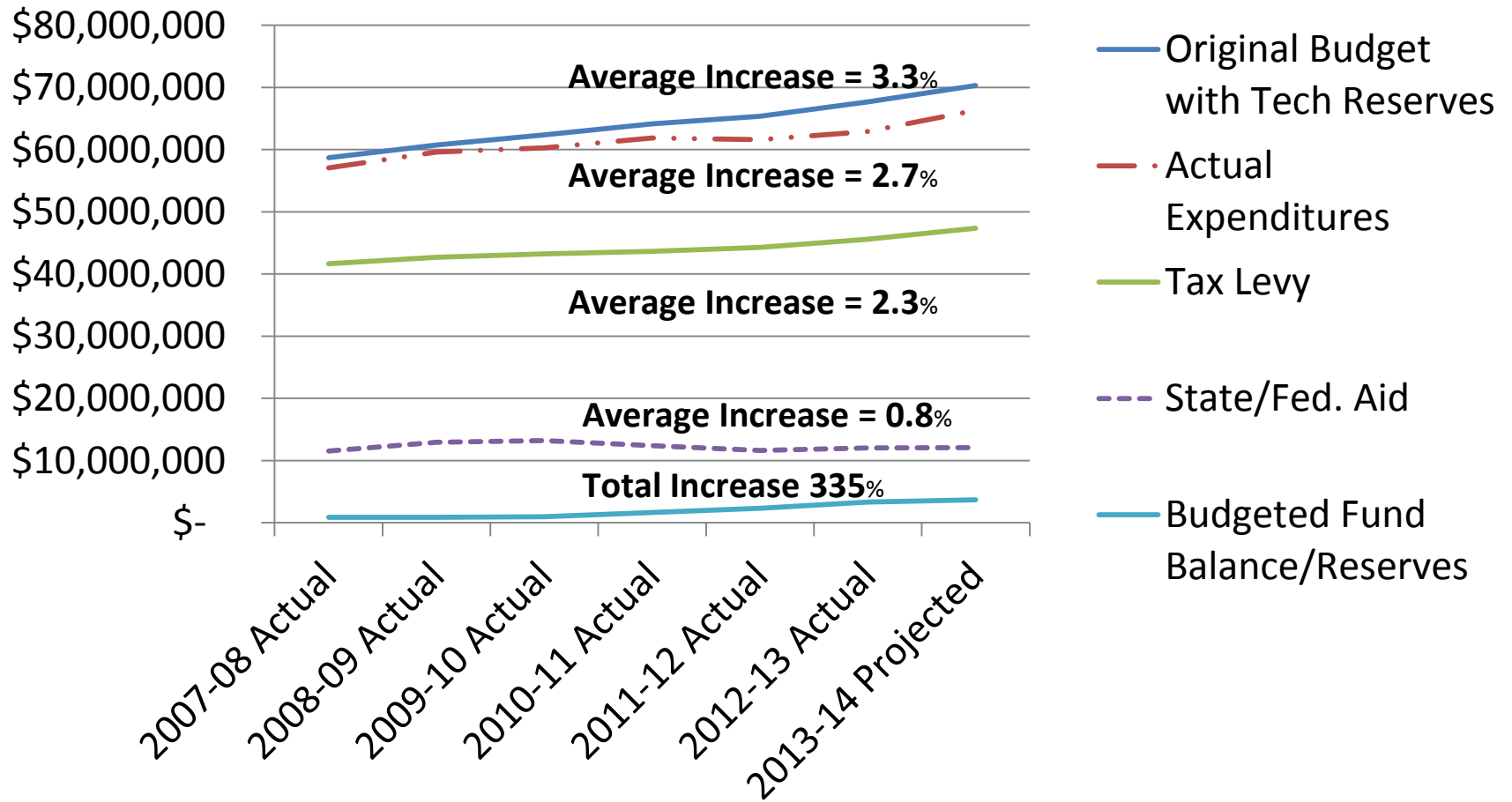
- Reviewed all staffing allocations
- Evaluated current financial position and ability to use current financial resources
- Forecasted mandated cost increases and opportunities for efficiencies
- Discussed impact of reducing spending to lower tax burden

2014-15

## Executive Budget Proposal

	<b>2014-15 Executive Budget</b>
A) Total Preliminary Budget Amount	\$69,868,796
% Change in Budget	2.02%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	16,920,124
C) Amount of Fund Balance Used for Levy of Tax	<u>3,768,873</u>
D) Non-Property Tax Revenues (B+C)	20,688,997
<b>E) Total Real Property Tax Levy (A-D)</b>	<b>\$49,179,799</b>
<b>2013-14 Real Property Tax Levy</b>	<b>\$47,333,782</b>
<b>% Increase in Real Property Tax Levy</b>	<b>3.90%</b>

# Where We Have Been



# What We Have Done

Total Spending Reduction	Positions Consolidated or Eliminated	New Initiatives Budget Allocations	Positions Added	Net Budget Impact
2010-11 <\$769,991>	<27.3> FTE	\$150,000	6.0 FTE	<\$ 619,991>
2011-12 <\$2,043,362>	<47.15> FTE	\$35,000	0.7 FTE	<\$2,008,362>
2012-13 <\$483,924>	<12.2> FTE	\$245,000	8.4 F.T.E	<\$238,924>
2013-14 <\$50,000>	<1.0> FTE	\$70,000	1.5 F.T.E	<u>\$20,000</u>
			Total Net Spending Reductions	<\$2,847,277>

# Summary of New Initiatives

DO	Family Support Center (2010-11, 2012-13)	
DO	<b>Addition of math coaching support grades 6-12 (2014-15)</b>	★
BHS	<b>AIM – including teachers and counselor (2011-12, 2012-13, 2013-14, 2014-15)</b>	★
BHS	ACE, including addition of TA (2012-13)	
BHS	Addition of 12:1:1 (in lieu of ICT) – (2010-11)	
BHS	Mandarin Chinese – (2010-11)	
BHS	Energy and Sustainability Course (2010-11)	
BHS	Addition of part-time reading teacher for AIS (2011-12)	
BHS	<b>Enhance counseling and special education supports for GOAL (2014-15)</b>	★
BHS	<b>Brighton Robotics Club</b>	★
TCMS	FLEX (2012-13)	
TCMS	Instructional coaching for math & ELA (2010-11)	
TCMS	Integrated co-teaching (2012-13)	
TCMS	Addition of a TA in Library (2012-13)	
TCMS	Addition of a literacy coach (2011-12)	
FRES	Addition of two reading teachers - (2010-11, 2012-13)	
FRES	Addition of a literacy coach (2010-11)	
CRPS	Additional reading teacher (2012-13)	
CRPS	<b>Wrap-around Kindergarten Program (2014-15)</b>	★
Athletics	<b>Additional program support varsity sports (2014-15)</b>	★

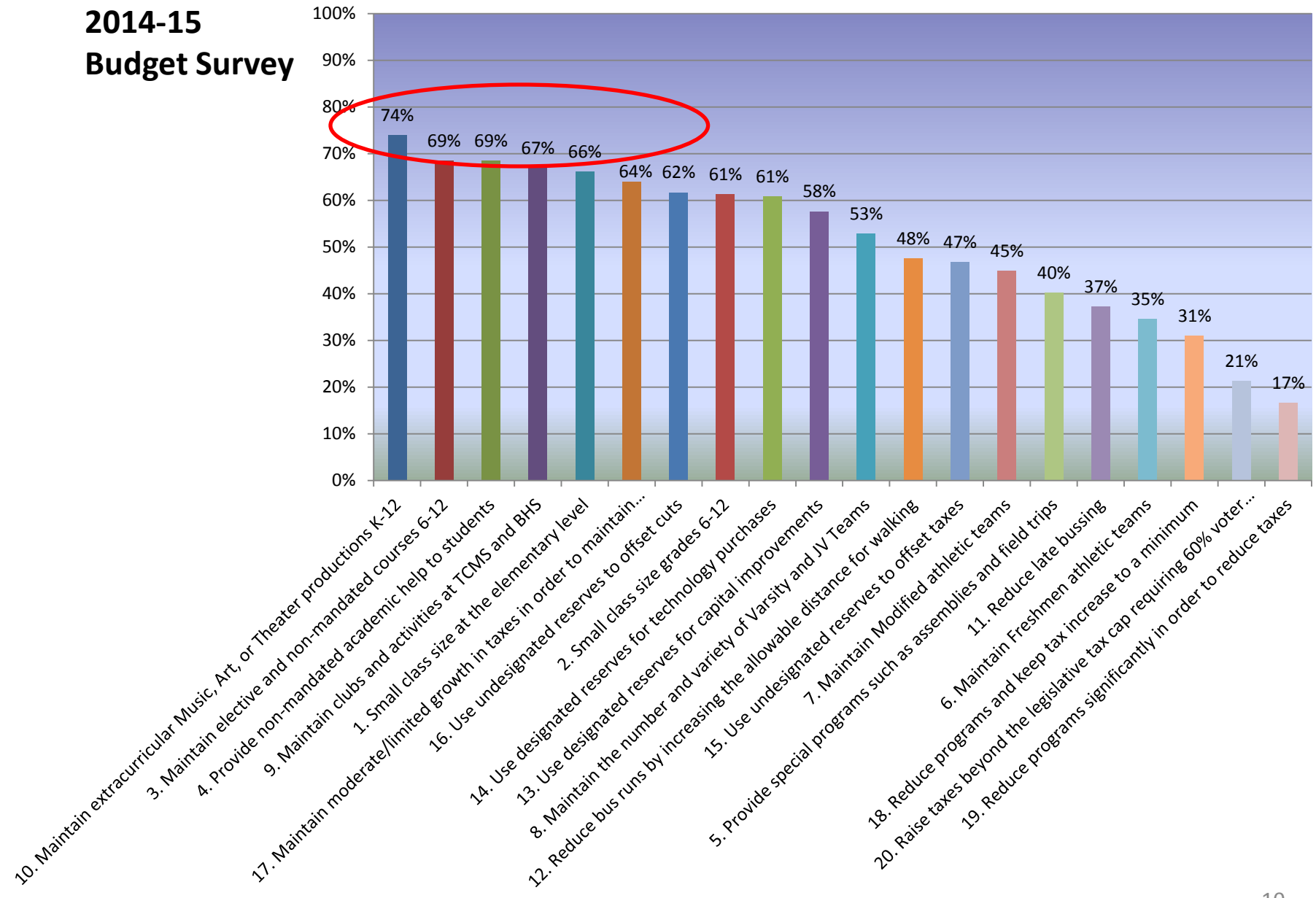


# This Budget is About Choices

- 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

## 2014-15 Budget Survey

Comparison of "High/Somewhat High" Responses by Question





# What Makes Us Brighton?

## Academic Excellence

- 93.9% graduation rate for all BCSD students in the Class of 2012
- 98% of BCSD graduates in the Class of 2012 received a Regents Diploma
- 71% of BCSD graduates in the Class of 2012 received a Regents Diploma with Advanced Distinction
- Brighton High School offers 20 Advanced Placement (AP) courses. In 2013, 420 students wrote 992 exams, with **87% of the exams receiving a score of 3 or higher**
- 207 AP Scholars
- Unique high school electives (e.g. energy and sustainability, video gaming, sports and entertainment marketing, comparative religions, etc.) and challenging academic opportunities (e.g. SUPA, dual college credit)
- Twelve semifinalists in the 2014 National Merit Scholarship Competition and 23 commended
- Top Honors in several categories for all three high school publications from Empire State Scholastic Press Association
- 22 students earned medals at the State DECA Conference
- Brighton Math Team placed first in the County
- Ten Brighton students will represent Monroe County at the NYS Math Meet
- Brighton Science Olympiad Teams finished in first, second, fifth and eighth place at the Pal-Mac Invitational Science Olympiad competition
- Brighton's Model UN Club won "Best Delegation" at the Model UN Conference



# What Makes Us Brighton?

## A Well-Rounded Education

- More than 1,600 Brighton students in grades 4-12 participate in the instrumental music program
- More than 2,900 students participate in performing and visual arts
- More than 700 Brighton students participate in choral ensembles/voice lessons
- Over 1,470 student roster slots on Brighton's 79 interscholastic athletic teams
- Scholar Athlete Awards:
  - Boys' Swimming, Girls' Skiing, Girls' Indoor Track, Girls' Basketball, Ice Hockey, Boys' Indoor Track, and Boys' Basketball
- A variety of academic competitions and clubs at the middle and high schools
  - FBLA, E-Cubed Fair, Debate and Speech Club, DECA, Model UN, Masterminds, Stock Market Simulation,
  - more than 85 clubs at BHS/TCMS



# What Makes Us Brighton?

## **Full Continuum of Services**

- Alternative Instructional Model (AIM) for high school students to improve success through hands-on learning, community service, and counseling
- BHS GOAL Program
- TCMS Flex Model
- K Wrap-around Program
- FRES Scholars Program
- Outdoor Education as an extension of the 6<sup>th</sup> grade life science curriculum
- Field trips that enhance the curricula and provide real-world experiences
- Literacy and math coaching support
- Non-mandated AIS support
- Extended studies opportunities for all students

# Areas Reviewed

Area Reviewed	Potential Impact on Program	Potential Budget Reduction	Superintendent's Recommendation
<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 1 <sup>st</sup> and 2 <sup>nd</sup> 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
<b>Regular Education</b>	65.50	1,543		69.00	1,612			

## Executive Budget Proposal Funds:

1 New Section of Kindergarten

3 New Sections at FRES – also require additions in PE, Art, and Music

# Areas Reviewed

- Building administration at all levels
- Literacy and math coaching supports
- Additional reading supports at the elementary level
- AIS supports beyond mandated levels
- Non-mandated paraprofessional support
- Non-mandated enrichment programs
- Wrap-around K program at CRPS
- Instrumental music at 4<sup>th</sup> grade
- BOCES Challenger and Mobile Science Labs
- 6<sup>th</sup> grade foreign language
- Outdoor Education program
- After-school activities requiring chaperones
- BOCES BUBL Program
- Intramural opportunities
- Morning Shows at TCMS and BHS
- 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 reductions of 5%
- 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
- Sharing district office functions with BOCES or other Districts



# The Choice

1. Fully fund a budget that maintains and improves the quality of our educational system at an additional cost of approximately \$200 per year?
2. Make reductions to programs and services to reduce the impact on taxes \$100 (to stay within the tax cap)?
  - CRPS = \$317,500
  - FRES = \$357,000
  - TCMS = \$300,000
  - BHS = \$496,000
  - Districtwide = \$505,000

Note: Tax impact based on a home assessed at \$200,000



# FINANCIAL SUMMARY

## EXECUTIVE BUDGET PROPOSAL

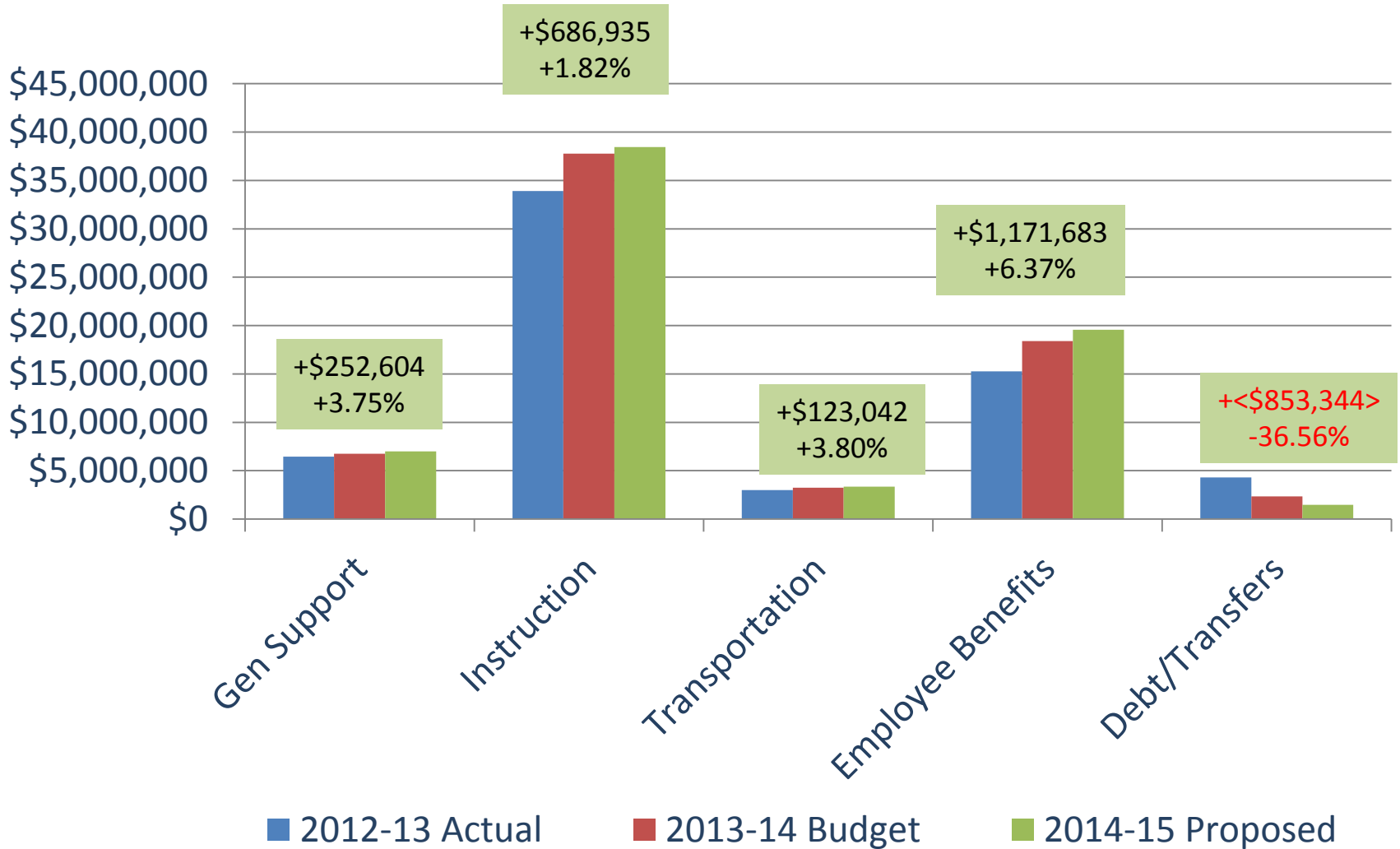
2014-15	Proposed	\$69,868,796
2013-14	Current	\$68,487,876
DIFFERENCE		<u>+ \$1,380,920</u>
		<u>+2.02%</u>



# Pressures on Spending

- 76% of the preliminary budget is attributable to personnel costs.
- A 1% increase in salary impacts the tax levy 0.8% (of the 1.81% tax cap limit).
- To maintain targeted class sizes at the elementary level and respond to emerging student needs, the District may need to add 6 teaching positions.
  - This alone would require a tax levy increase greater than 0.8% (of the 1.81% tax cap limit)
- State pension obligations are a mandated payroll cost not negotiated by the district. Before any contractual obligations, the increase in rates requires a tax levy increase of 0.7% (of the 1.81% tax cap limit).
- Like any business, the District contends with increases to utilities, insurance, printing, mailing, computing costs, and many other non-instructional costs required to support the education of our students. A 1% increase in such costs calls for a 0.5% increase in the tax levy.

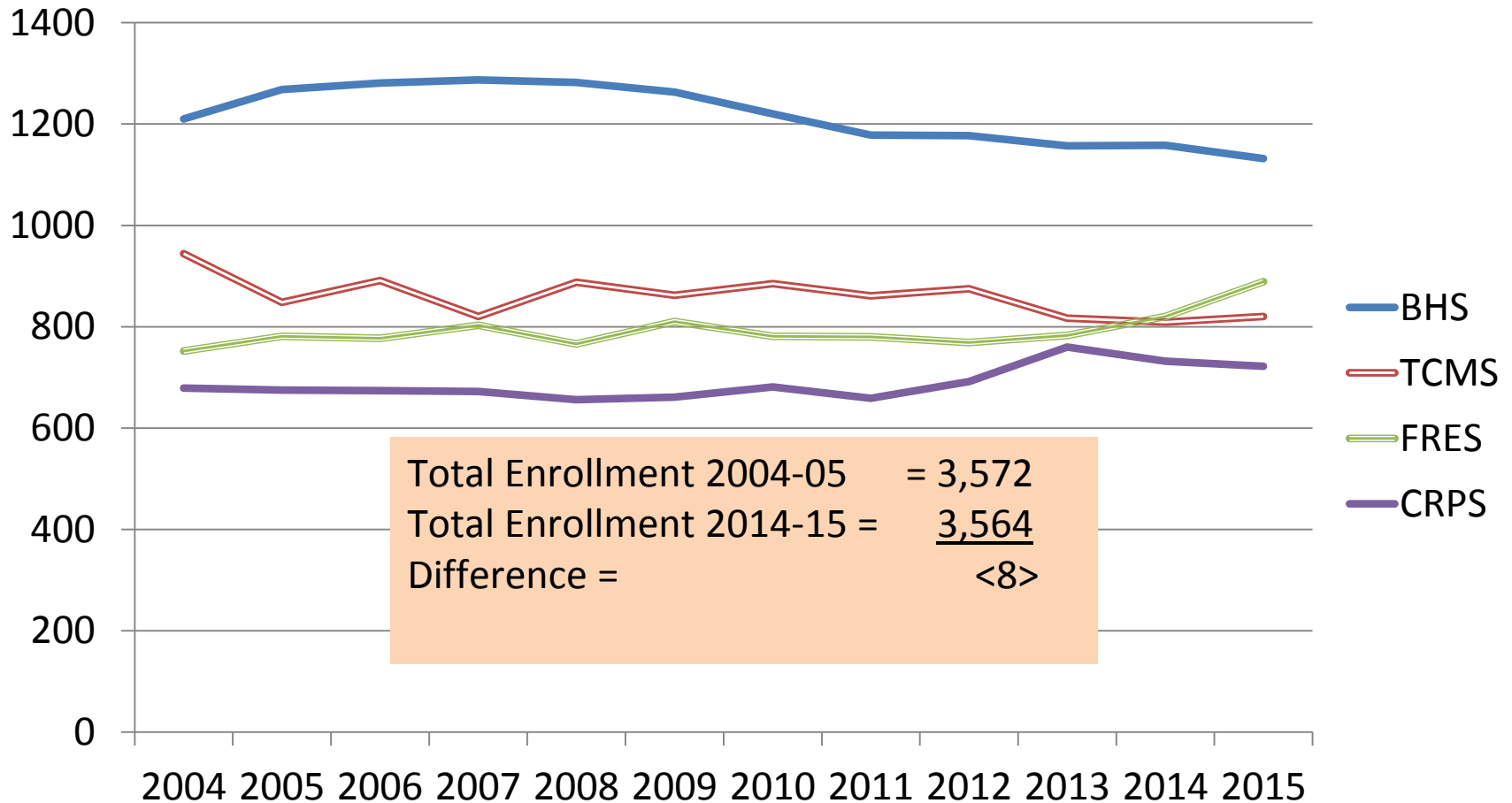
# Expenditure Summary by Function



## District Enrollment Projections

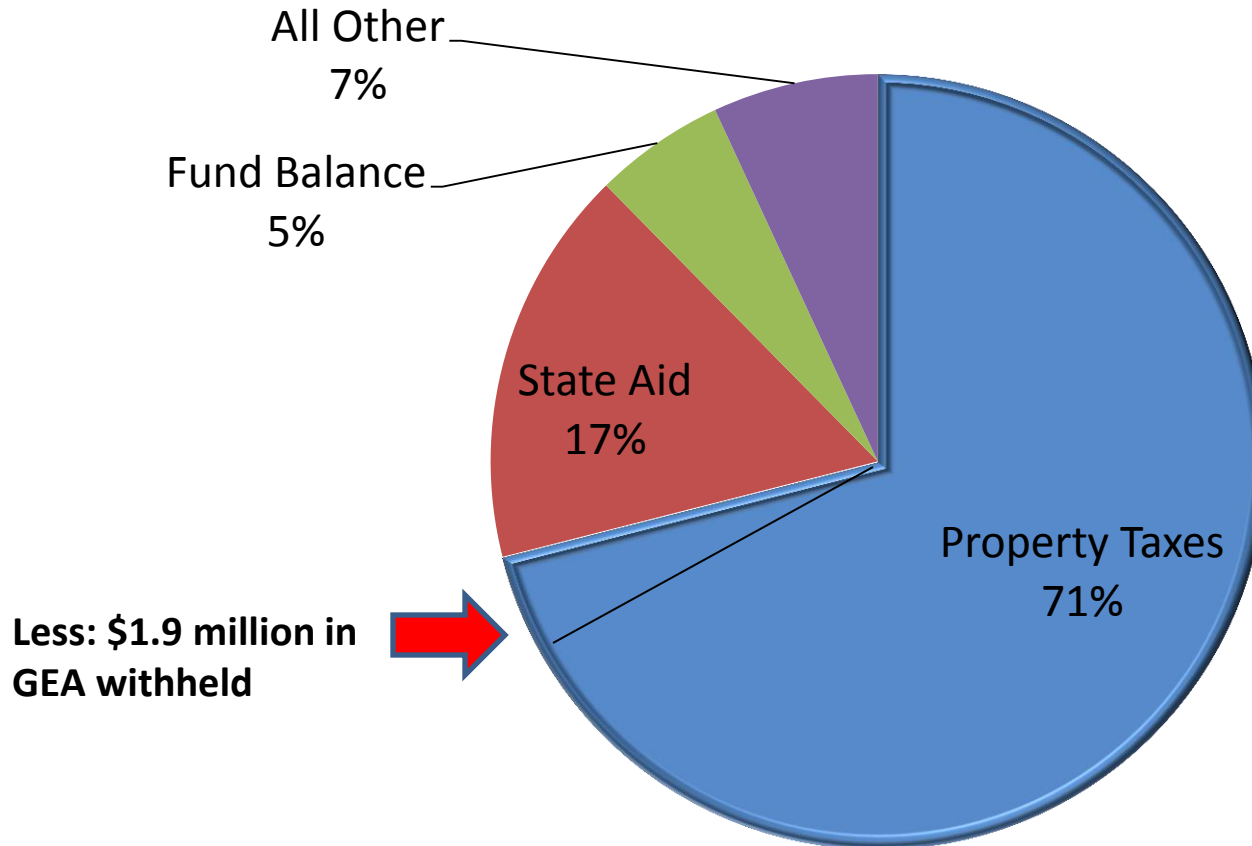
	History			Forecast		
	11-12	12-13	13-14	14-15	15-16	16-17
<b>K</b>	217	191	212	209	201	199
<b>1</b>	241	279	229	264	261	251
<b>2</b>	234	290	291	249	287	283
<b>3</b>	263	256	296	313	268	309
<b>4</b>	254	253	266	299	316	270
<b>5</b>	252	274	258	277	311	329
<b>6</b>	289	265	283	268	288	323
<b>7</b>	278	267	268	284	269	289
<b>8</b>	308	285	258	268	284	269
<b>9</b>	289	282	288	258	268	284
<b>10</b>	305	294	283	288	258	268
<b>11</b>	275	285	297	280	285	255
<b>12</b>	308	296	290	307	289	294
<b>Total</b>	3,513	3,517	3,519	3,564	3,585	3,625
<b>Change</b>		4	2	45	21	40

# 10-Year Enrollment Trends



# Estimated Revenues

## 2014-15 Revenues

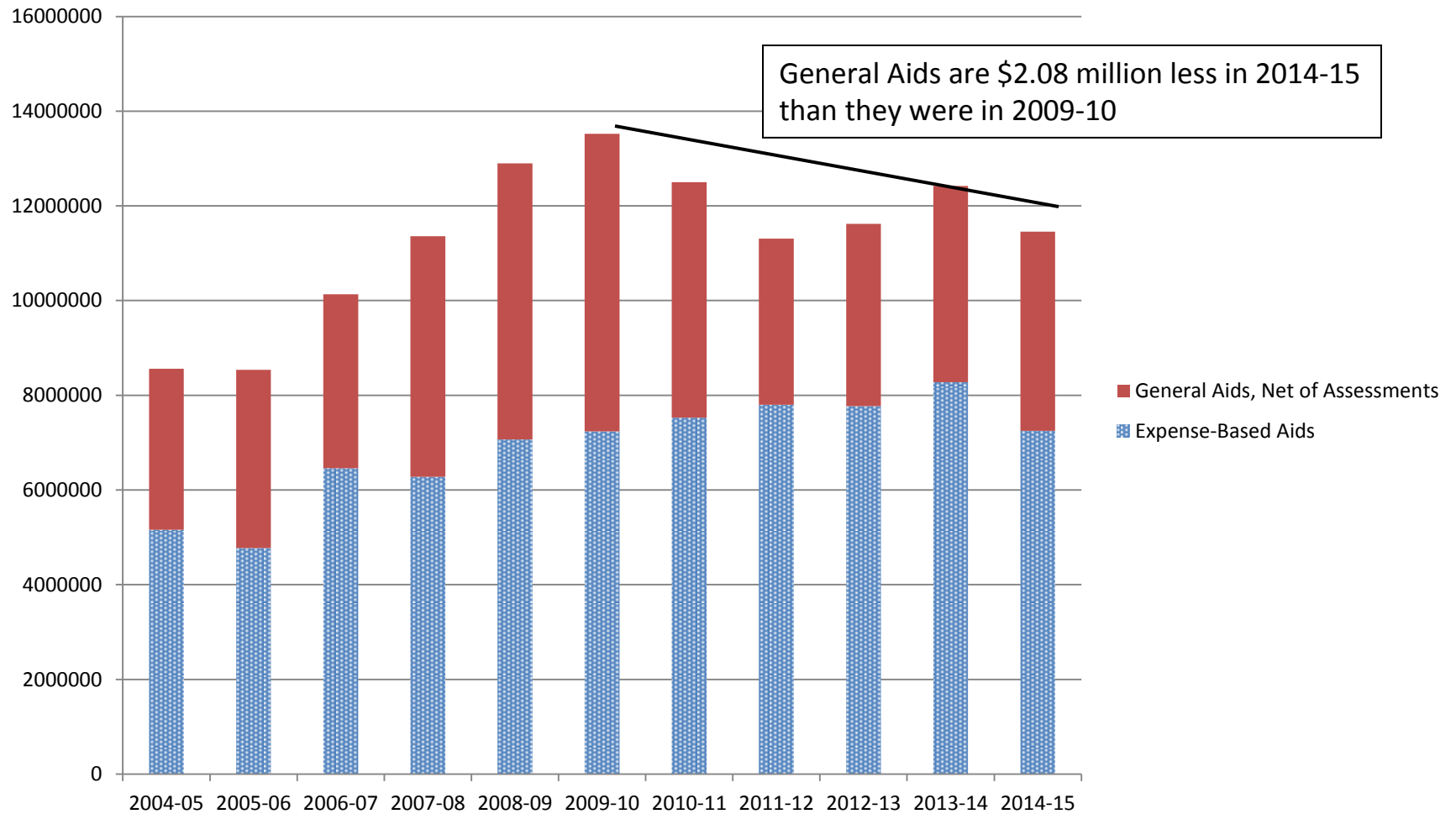




# Overview of Revenues

	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	9,229,613	(892,498)	
BOCES Aid	1,607,409	1,695,342	87,933	
Chapter Group Homes	250,000	225,000	(25,000)	
Categorical Aids	440,359	440,359	-	
Federal Aids	30,000	65,000	35,000	
Interfund Transfers	62,000	56,000	(6,000)	
Subtotal State and Local Revenues	\$ 17,456,099	\$ 16,920,124	\$ (535,975)	-3.1%
Uses of Fund Balance and Reserves	\$ 3,697,995	\$ 3,768,873	\$ 70,878	1.9%
Property Tax Levy	47,333,782	49,179,799	1,846,017	3.9%
Total Budget	\$ 68,487,876	\$ 69,868,796	\$ 1,380,920	2.02%

# State Aid Trends



# Shifting The Burden

## 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 \$5.87 million less than it is entitled to. This is a 12.4% 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

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)
Total 4 Year GEA Reduction:			(7,767,445)

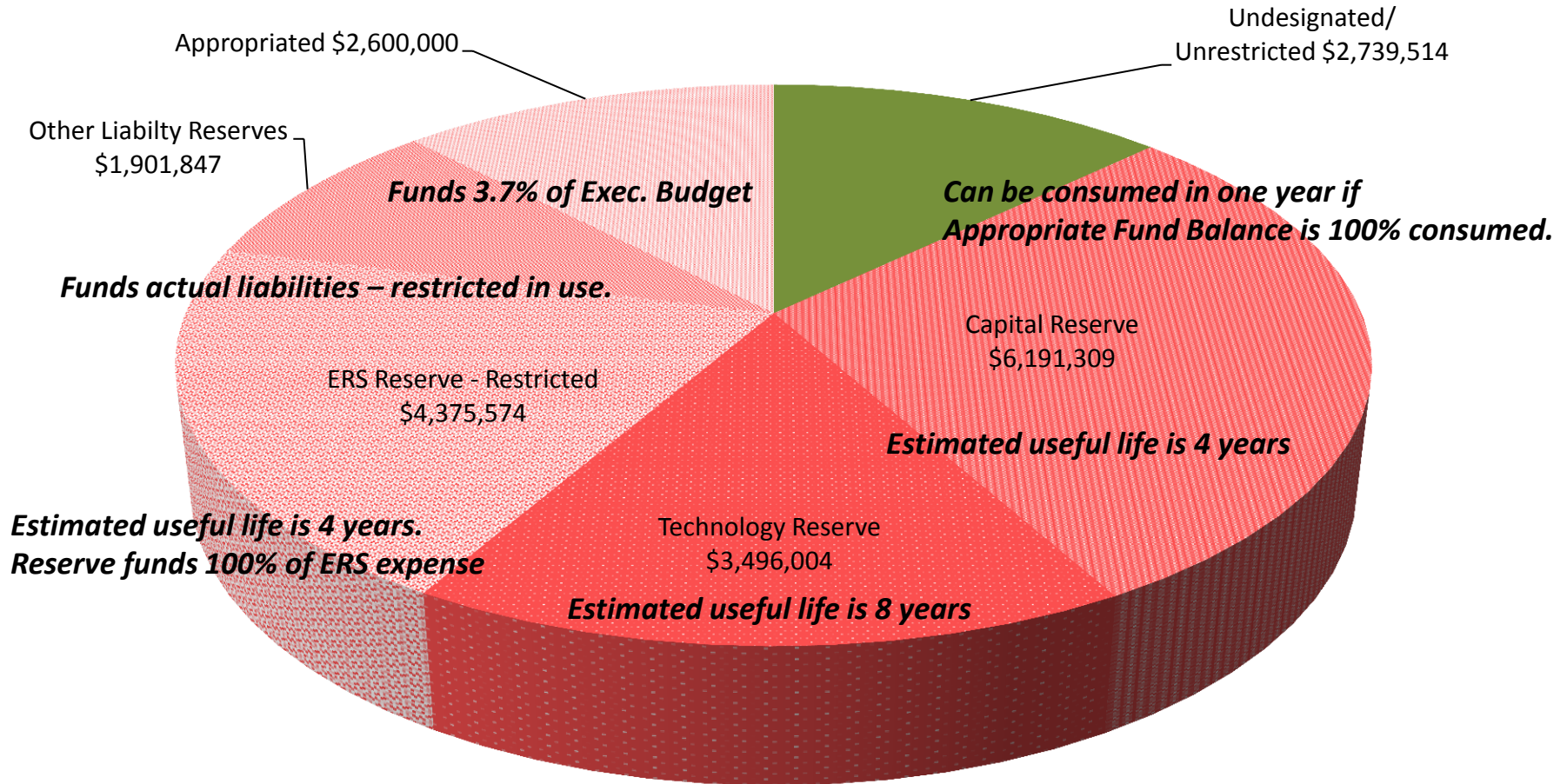
This represents  
a 4.1% shift to local  
property taxpayers



## GEA:

The Gap Elimination Adjustment is a tool used by the State to withhold money due to public school districts. The Governor's proposed 2014-15 budget would restore only \$61,000 to Brighton Schools. That funds less than 1/10<sup>th</sup> of 1% of a spending increase **with no mandate relief.**

# Fund Balance and Reserves



**Bottom Line:** It is not fiscally responsible to increase reliance on reserves to fund recurring operating expenses.

# 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	<b>\$ 46,155,079</b>	<b>\$ 47,732,129</b>	<b>\$ 48,188,401</b>
Actual (Estimated) Levy	\$ 45,570,897	\$ 47,333,782	\$ 49,179,799
Amount (Under)/Over Cap	\$ (584,182)	\$ (398,347)	\$ 991,398
Cumulative Taxes Compared to Cap	-1.27%	-0.83%	<b>\$ 8,869</b>

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

# Estimated Tax Rate

## Tax Rate per \$1,000 Assessed Valuation

	Actual <u>2013-14</u>	Estimated* <u>2014-15</u>	<u>Difference</u>	
Brighton/Pittsford	\$25.93	\$26.89	\$ .96	3.70%

\* District assumes 0.2% increase in property values.

Actual taxable assessed valuation will not be finalized until August 2014.  
The District will update its estimate as more information becomes available.

# Estimated Impact on Tax Bill

Taxes for Home with Average Assessment of \$200,000

	Actual <u>2013-14</u>	Estimated <u>2014-15</u>	<u>Difference</u>	
Brighton	\$5,187	\$5,379	\$192	3.70%



# Estimated Tax Impact

		Assessed Value					
Increment Cost*	Est. Tax Rate	\$100,000	\$ Change	\$200,000	\$ Change	\$300,000	\$ Change
Current Tax Bill	\$ <b>25.933</b>	\$2,593		\$5,187		\$7,780	
Tax Levy Limit							
1.81%	\$ 26.40	\$2,640	\$ 47	\$5,281	\$94	\$7,921	\$141
Executive Budget							
3.70%	\$ 26.89	\$2,689	\$ 96	\$5,379	\$192	\$8,068	\$288

Cost to Exceed the Tax Cap/  
Avoid Program Reductions

\$ **49**

\$ **98**

\$ **147**

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 = \$991,398





# EXECUTIVE BUDGET PROPOSAL

## Capital Reserve Summary

	<u>Current Balance</u>
<u>Capital – General</u> – \$1,500,000	\$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.



# EXECUTIVE BUDGET PROPOSAL

## Capital Reserve Summary

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

### 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

# EXECUTIVE 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

# EXECUTIVE 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.



# EXECUTIVE BUDGET PROPOSAL

**VOTE DATE MAY 20, 2014**

## Propositions

<u>General Fund</u>	<u>Estimated Budget Increase</u>	<u>Levy Increase</u>
● Budget Appropriation of \$69,868,796 to meet estimated expenditures for fiscal year 2014-15	2.02%	3.9%
<u>Capital Reserve Fund - General</u>		
Proposition 1:		
● 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:		
● Authorization to expend \$500,000 for technology purchases	\$0	\$0
	Funds are available from balance in Reserve	
<u>Bus Purchase Reserve</u>		
Proposition 3:		
● Authorize the creation of a bus purchase reserve	\$0	\$0

## Next Steps

Wednesday, March 19, 2014: French Road Elementary School PTSA Meeting & Budget Presentation, Noon , FRES

Friday, March 21, 2014: Council Rock Primary School PTSA Meeting & Budget Presentation, Noon , CRPS

Tuesday, March 25, 2014: Board of Education Meeting and Budget Review, 7 p.m., Board Conference Room

Wednesday, March 26, 2014: Twelve Corners Middle School PTSA Meeting & Budget Presentation, Noon, TCMS

Thursday, March 27, 2014: Community Budget Forum, 1-2:30 p.m., Board Conference Room

Thursday, April 3, 2014: Brighton High School PTSA Meeting & Budget Presentation, Noon, BHS

Tuesday, April 8, 2014: Budget Adoption/Adoption of Property Tax Report Card, 7 p.m., Board Conference Room

Tuesday, May 13, 2014: Budget Hearing, 7 p.m., Board Conference Room

**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.**