

BRIGHTON CENTRAL SCHOOL DISTRICT

Community Budget Discussions

2014-15



Our Goal and Context

- Goal is to provide you with an overview of the Executive Budget Proposal and the context it was developed within.
- Would like feedback from our customers.
- The backdrop:
 - State aid is not adequate to meet our educational goals
 - Costs are rising
 - The State had adopted significant changes while continuing a program that takes YOUR revenue away
 - We need to know what your priorities are

Preliminary Budget and Impact on Tax Levy

		\$	%
	2014-15	Change	Change
A) Total Preliminary Budget Amount	\$70,723,949	\$2,236,073	3.4%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	16,725,628	(668,471)	-4.0%
C) Amount of Fund Balance Used for Levy of Tax	3,759,995	-	0.0%
D) Non-Property Tax Revenues (B+C)	\$20,485,623		
E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)	\$50,238,326		
2013-14 Real Property Tax Levy	\$47,333,782		
% Increase in Real Property Tax Levy			6.14%

Bottom Line: We anticipated a need to increase spending beyond what the tax cap formula would allow (1.25% v. 3.4%)

Without any changes this would require a tax levy increase of 6.14%

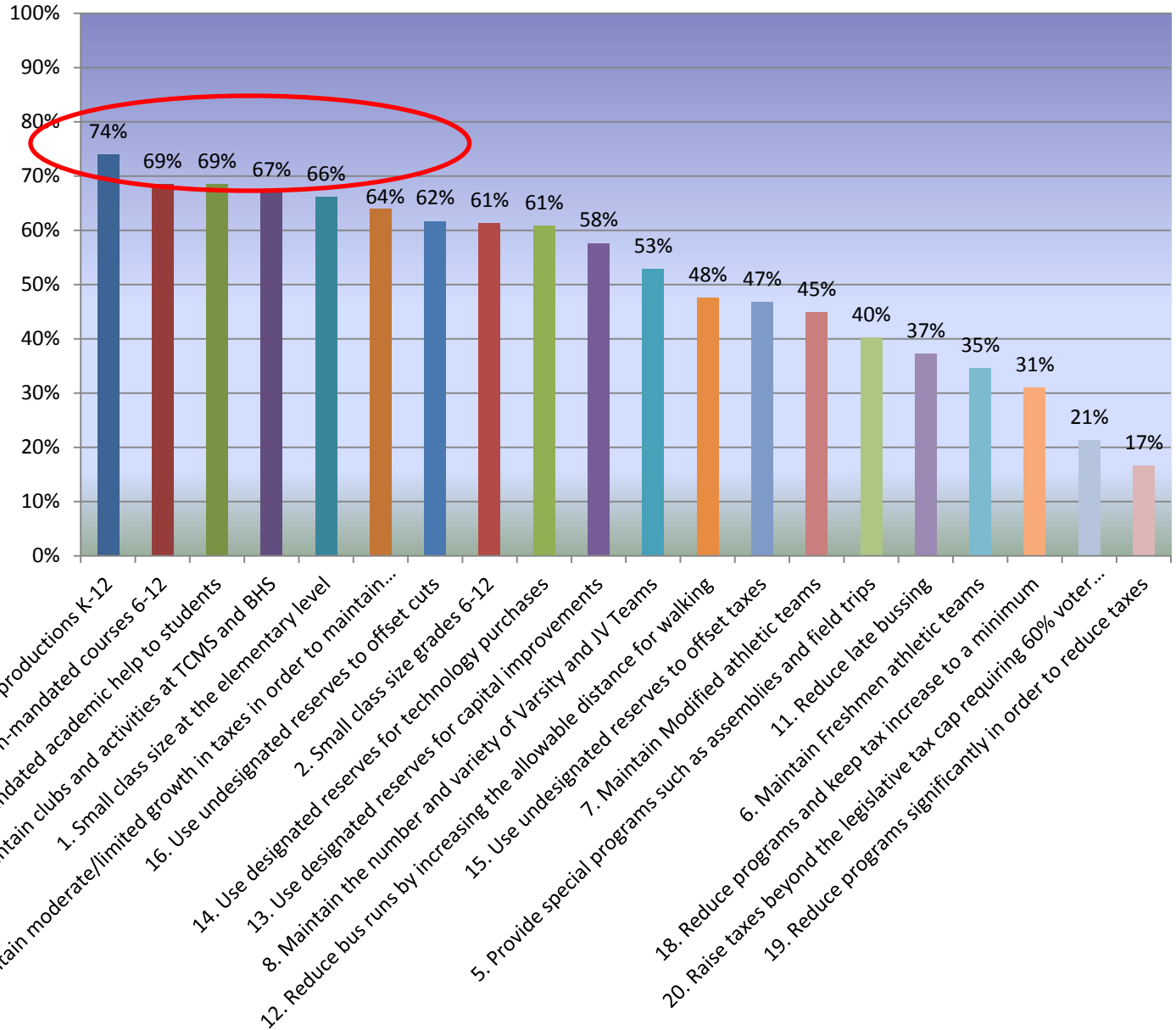
That is not acceptable.

So What Have We Done...Steps Taken

1. Continued to monitor budget-to-actual projections to analyze assumptions used in preliminary budget.
 - a) Finding the right balance between providing for the unknowns and over budgeting...Can we tighten the margins?
2. Collaborated with building principals and department managers to assess opportunities for efficiencies in non-program areas.
 - a) Is there anything else we can do more efficiently?
3. Analyzed program and service-related spending that exceeds mandates and will not jeopardize health, safety, or our ability to provide our basic educational program.
 - a) Should we reduce programs in order to cut costs?
4. Reviewed feedback from the community budget survey.

2014-15 Budget Survey

Comparison of "High/Somewhat High" Responses by Question



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:

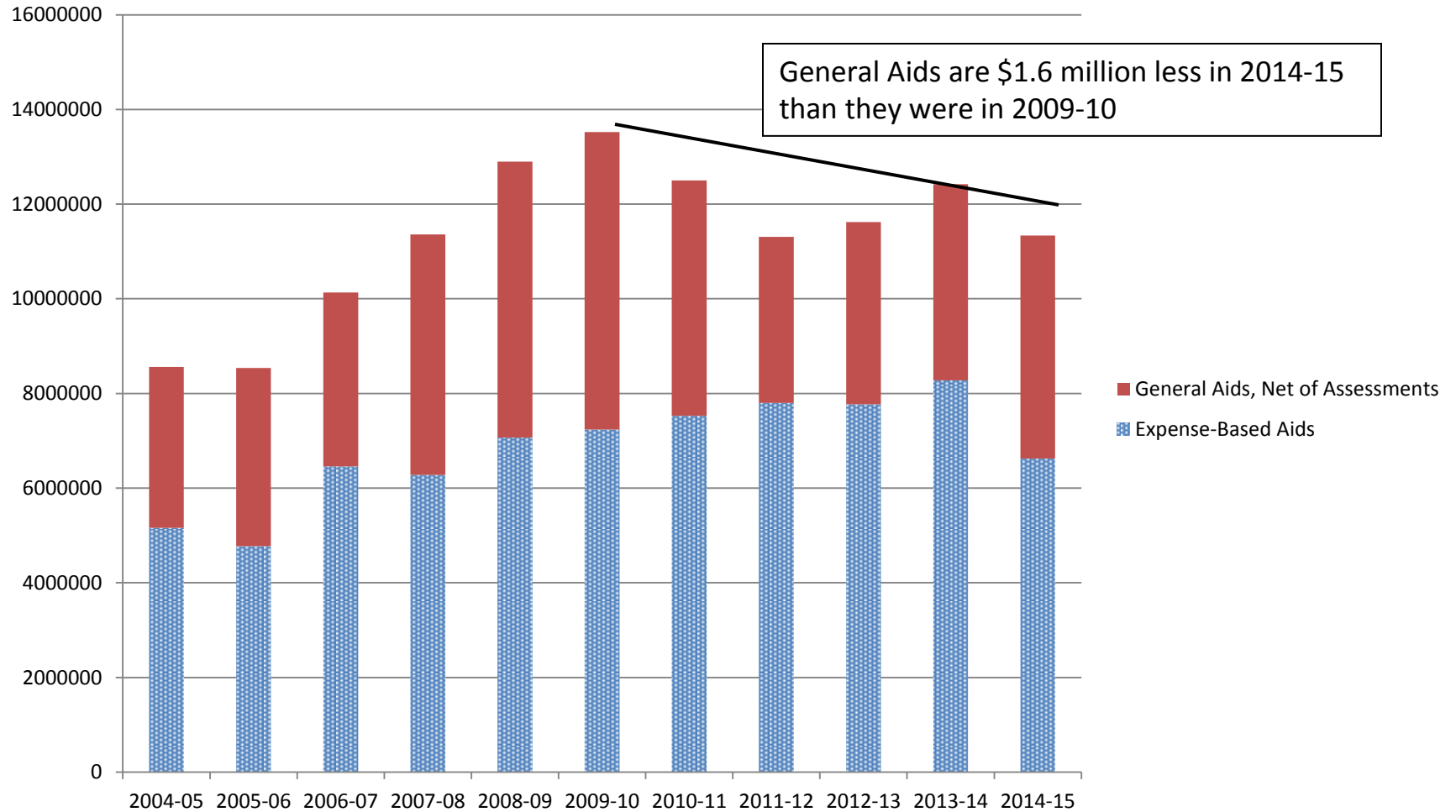
The Gap Elimination Adjustment is a tool used by the State to withhold money due to public school districts. The State's adopted budget gives Brighton back only \$273,693 of this amount. This allows us to reduce the local property tax burden by 0.6%.

WE COULD FREEZE TAXES IF THE STATE FULFILLED ITS OBLIGATION TO YOU AND YOUR CHILDREN

Overview of Revenues

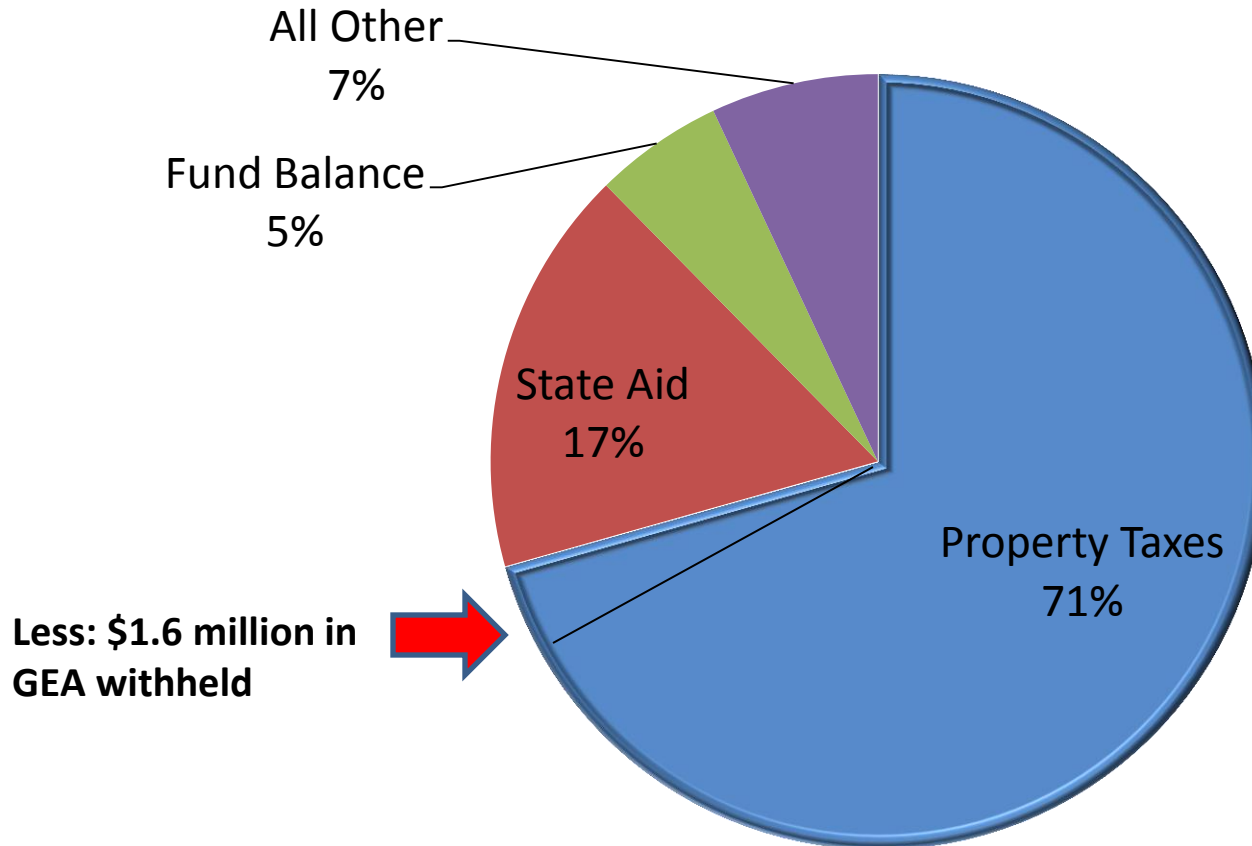
	2013-14 Current	2014-15 Exec.	\$ Change	
Payments in Lieu of Taxes	\$ 390,000	\$ 450,935	\$ 60,935	
Monroe County Sales Tax	2,836,620	2,907,000	70,380	
Sales Tax Settlement - Exp 7/1/2014	50,000	-	(50,000)	
Tuitions and Other Charges	972,100	1,066,719	94,619	
Interest and Earnings	75,000	75,100	100	
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%

State Aid Trends



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
Current Tax Bill	\$ 25.933	\$2,593		\$5,187	
Tax Levy Limit					
1.81%	\$ 26.35	\$2,635	\$ 42	\$5,270	\$84
Proposed Budget					
3.30%	\$ 26.74	\$2,674	\$ 80	\$5,347	\$161
Cost to Exceed the Tax Cap/ Avoid Program Reductions		\$ 39		\$ 77	
				\$ 116	

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

Pressures on Spending

- We are a people business. Our services to children cannot be automated, and we have invested in both talent, specialization and ample support so that children are supported, pushed and engaged.
- 76% of the preliminary budget is attributable to personnel costs.
- We exceed our tax cap limit (1.81% this year!) by doing nothing differently in this area.
- We believe that the investment needs to be made in this area so that children receive the service that our community expects.
- 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 7 teaching positions.
 - This alone would require a tax levy increase greater than 1.2% (of the 1.81% tax cap limit)
- State pension obligations are a mandated payroll cost not negotiated by the district or by its employees. 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.

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>

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 st 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			

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 4th grade
- BOCES Challenger and Mobile Science Labs
- 6th 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

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

The Choice

1. Fully fund a budget that maintains and improves the quality of our educational system at an additional cost of approximately \$160 per year?
2. Make reductions to programs and services to reduce the impact on taxes \$77 (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



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
- Outdoor Education as an extension of the 6th 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

Summary of New Initiatives

DO	Family Support Center (2010-11, 2012-13)	
DO	Addition of math coaching support grades 6-12 (2014-15)	★
BHS	AIM – including teachers and counselor (2011-12, 2012-13, 2013-14, 2014-15)	★
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	Enhance counseling and special education supports for GOAL (2014-15)	★
BHS	Brighton Robotics Club	★
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	Wrap-around Kindergarten Program (2014-15)	★
Athletics	Additional program support varsity sports (2014-15)	★



2014-15 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.



2014-15 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

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>
● 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:		
● 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

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.

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 \$160 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.
- How do you feel about this? Do you have any suggestions? What is your input?