



2015-16 Budget Discussion

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

Presented to the Board of Education
March 10, 2015

2015-16 Preliminary Budget (Object Summary)

Object Groupings	2015-16 Preliminary	2014-15 Budget	Estimated Change	% Change
Salaries	\$ 35,375,651	\$ 33,262,562	\$ 2,113,089	6.4%
Benefits	19,762,670	19,491,892	270,778	1.4%
BOCES Programs and Support	6,803,290	6,846,561	(43,271)	-0.6%
General Support Costs	2,614,673	2,624,708	(10,035)	-0.4%
Instructional Materials and Services	3,644,572	3,591,725	52,847	1.5%
Transportation Services	2,911,443	2,572,842	338,601	13.2%
Debt and Transfers	1,449,243	1,478,506	(29,263)	-2.0%
	\$ 72,561,542	\$ 69,868,796	\$ 2,692,746	3.9%

Object Groupings	2015-16 Preliminary	% of Total	2014-15 Budget	% of Total
Salaries	\$ 35,375,651	49%	\$ 33,262,562	48%
Benefits	19,762,670	27%	19,491,892	28%
Salaries and Benefits	\$ 55,138,321	76%	\$ 52,754,454	76%
BOCES Programs and Support	6,803,290	9%	6,846,561	10%
General Support Costs	2,614,673	4%	2,624,708	4%
Instructional Materials and Services	3,644,572	5%	3,591,725	5%
Transportation Services	2,911,443	4%	2,572,842	4%
Debt and Capital	1,449,243	2%	1,478,506	2%
	\$ 72,561,542		\$ 69,868,796	



Preliminary Budget and Impact on Tax Levy

	2015-16	Adjustments	2015-16 Updated
A) Total Preliminary Budget Amount	\$72,561,542	(88,125)	\$72,473,417
% Change in Budget	3.85%		3.73%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	17,894,494	(80,484)	17,814,010
C) Amount of Fund Balance Used for Levy of Tax	3,915,125		3,915,125
D) Non-Property Tax Revenues (B+C)	21,809,619		21,729,135
E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)	\$50,751,923	(7,641)	\$50,744,282
2014-15 Real Property Tax Levy	\$48,895,803		\$48,895,803
% Increase in Real Property Tax Levy	3.80%		3.78%
GAP assuming tax levy limit of 2.23%			\$ (758,103)

Factors Impacting Salaries

Preliminary Increase of \$2,116,089, or 6.4%

1. Contractual Increases = \$998,000 (3%)
2. New Initiatives Proposed = \$340,000 (1%)
3. Increase in Paraprofessional Support = \$115,000 (0.35%)
4. Increase in professional development requests due to decrease in Title IIA funding = \$169,000 (0.50%)
5. Impact of 30 additional minutes on hourly instructional employees = \$164,000 (0.50%)
6. Increase in student activities supervision and substitute costs = \$118,000 (0.35%)
7. Enrollment increases and new mandates = \$75,000 (0.22%)
8. Begin planning for Full Day K to avoid spike = \$150,000 (0.45%)



Personnel Reduction Strategies

- Funding New Initiatives
 - Prioritized funding requests based on urgency of need and considering current resources:
 - Recommendation of proposals to defer:
 - Connect 8 Proposal at TCMS = <\$100,000>
 - Addition of Social Worker at FRES = <\$50,000>
 - Recommendation of NI proposals impacting personnel costs funded in prelim budget:
 - Social Studies Teacher at TCMS to allow for AIS by ELA teachers.
 - Addition of Resource Room at FRES to expand continue of programs.
 - Reinstatement of modified sports based on student interest.

Personnel Reduction Strategies

<u>Area Reviewed</u>	<u>Potential Impact on Program</u>	<u>Potential Budget Reduction</u>	<u>Preliminary Budget 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 sizes within parameters established has opportunity savings of 4.0 FTE reduction or \$200,000	Maintain lowest class sizes reasonable at Kindergarten and recalibrate for Full-Day K in the future. Keep grades 1-2 between 20 and 23 students (20-24 for 3-5) and preserve 1st and 2 nd grade looping.

Personnel Reduction Strategies

	2014-15			2015-16			Analysis	
	F.T.E.	Enroll	Ratio	F.T.E.	Enroll	Ratio	+1 tchr	-1 tchr
Teaching (K - 5)								
Kindergarten AM	6	106	17.7	6	93	15.50	13.3	18.6
Kindergarten PM	6	81	13.5	6	93	15.50	13.3	18.6
Grade 1	12	251	20.9	12	229	19.06	17.6	20.8
Grade 2	12	234	19.5	12	269	22.39	20.7	24.4
Grade 3	14	298	21.3	12	248	20.66	19.1	22.5
Grade 4	13	292	22.5	13	298	22.95	21.3	24.9
Grade 5	12	274	22.8	13	305	23.42	21.8	25.4
Total Gen Ed Tchrs	69	1,536		68	1,534			

Preliminary Recommendations:

1. Reduce 1 section at FRES based on preliminary enrollment projections results in \$50,000 savings.
2. Reduce funding for additional 5th grade section for \$50,000 and rely on risk provisions to respond if actual enrollments exceed projections.



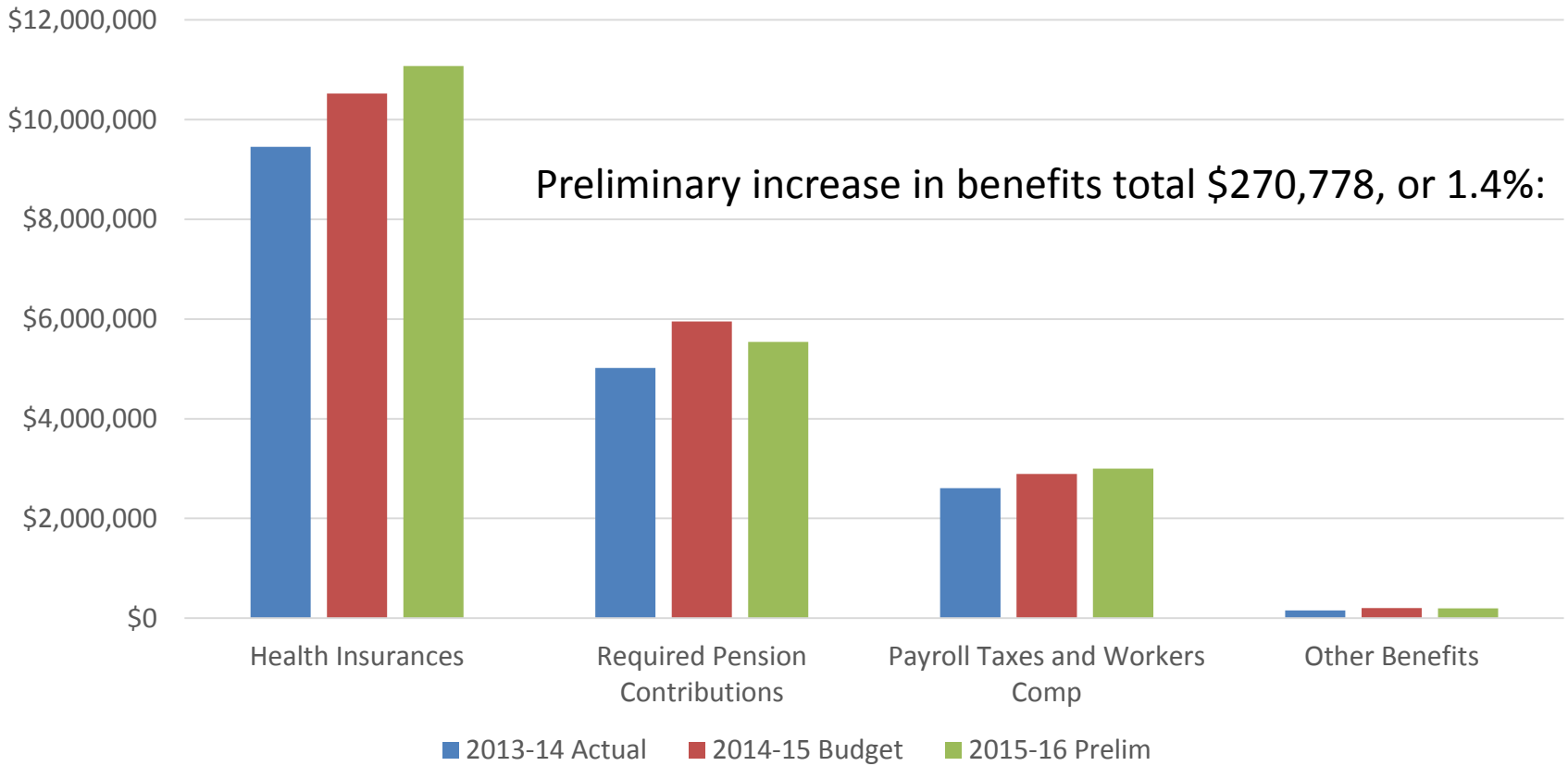
Priority to Preserve What Makes Us Brighton

- Maintain 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

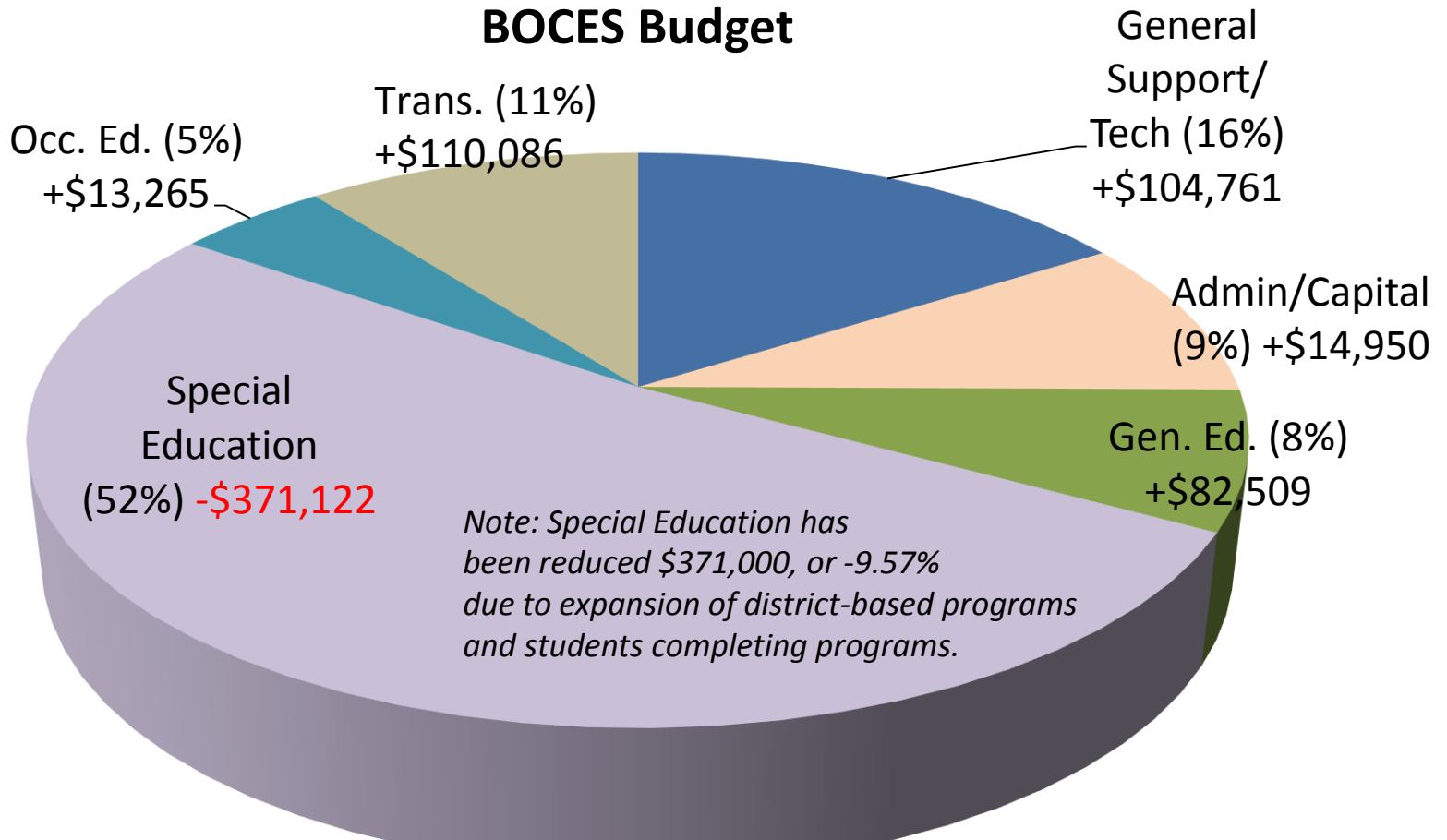
Factors Impacting Benefits

Benefit Totals by Function



Personnel reductions, if reduced, offset benefit costs by approximately \$50,000

BOCES Costs by Function



Preliminary BOCES Budget = \$6.8 million or 10% of Total Budget
Estimated Change in BOCES Budget = <\$43,000>, or -0.6%




BOCES Transportation

BOCES Service	#'s Participating		Total Cost		Total Cost	
	2012-13	2013-14	2012-13	2013-14	2014-15	2014-15
Transportation- Disabled Contract	47.7	46.95	\$286,200	\$293,015	55.3	\$354,805
Bus Attendant	7	7	\$119,588	\$125,566	9	\$165,960
1:1 Bus Transportation	0.85	0.5	\$27,763	\$16,985	0.35	\$12,222
Disabled Program Transportation	22.35	17.675	\$53,886	\$46,026	12.9	\$34,533
Vocational Programs	33	27	\$3,247	\$3,375	29	\$3,741
Summer School			\$0	\$0	57	\$76,323
Bus Attendant			\$0	\$0	5	\$13,885

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

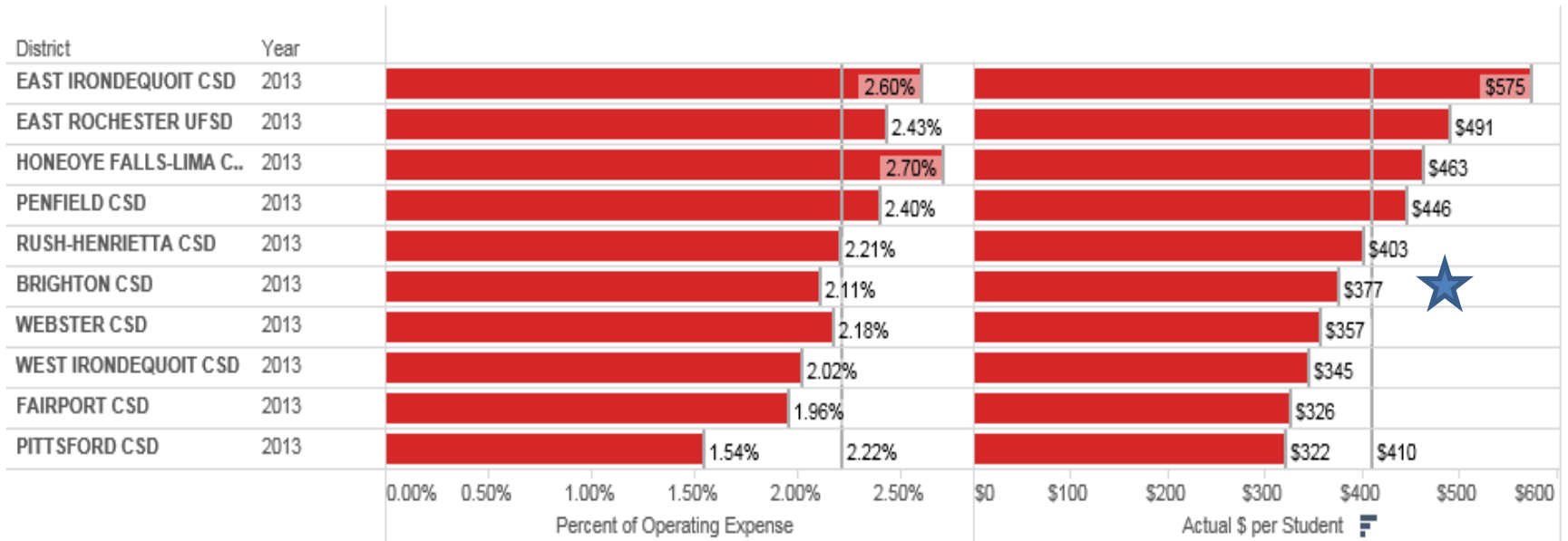
	<u>2014-15</u>	<u>2015-16</u>	<u>\$ Change</u>
BHS	\$310,581	\$370,661	\$60,080
TCMS	\$187,938	\$218,827	\$30,889
FRES	\$191,422	\$172,326	(\$19,096)
CRPS	\$135,617	\$130,496	(\$5,121)
	<hr/>	<hr/>	<hr/>
	\$825,558	\$892,310 	\$66,752

 Represents 1.2% of 2015-16 Preliminary Budget

Per Pupil Spending Analysis

Line Item Spending Comparison

Note: "Total Operating Expense" is all expenses from Fund A (General)
Source: NYSED ST-3 Form, Enrollment figures from BEDS Day Enrollment





Building Equipment Requests

	<u>2014-15</u>	<u>2015-16</u>	<u>\$ Change</u>
BHS	\$41,646	\$101,648	\$60,002
TCMS	\$37,490	\$60,283	\$22,793
FRES	\$30,000	\$17,860	(\$12,140)
CRPS	\$2,730	\$4,480	\$1,750
	<hr/>	<hr/>	<hr/>
	\$111,866	\$184,271	\$72,405



Notable Equipment Items Supported

- Greenhouse lights at TCMS - \$21,600
- Structure testing equipment for TCMS Industrial Technology - \$1,400
- Upgrades to Home and Careers classrooms at TCMS - \$5,700
- BHS upper library furniture replacement - \$8,500
- Tablet computing at BHS Media Center - \$9,100
- Cafeteria tables at TCMS - \$11,000
- Maintains standard replacement program for classroom furniture.

Budget Reductions

- Due to budget gap, the following projects are recommended to be deferred:
 - 1:1 mobile computing at BHS Media Center and refurbishing lower library - \$42,992
 - Remodeling BHS Counseling Center - \$5,000
 - Equipment upgrades and improvements to TV studio = \$17,758
 - Furniture to supplement student seating area - \$3,000
 - Equipment to enhance Industrial Technology curriculum = \$9,588
 - **Total Recommended Reductions from Building Budgets = \$78,338**

Instrumental Music Budget 2015-16



Function	Object	2014-15	2015-16	\$ Change
Audio and Visual Performing Arts				
	Equipment	\$66,107	\$44,408	(\$21,699)
	Services	\$20,760	\$25,000	\$4,240
	Conferences	\$3,675	\$3,675	\$0
	Supplies/Materials/Textbooks	\$15,973	\$17,000	\$1,027
Transportation				
	Field Trips	\$4,000	\$4,000	\$0
Total AVPA Budget		\$110,515	\$94,083	(\$16,432)

Note: Other expense includes district-wide musical instrument repair, piano tuning School participation dues, and student festival fees.

Combined with salaries and benefits for faculty, spending on visual and performing arts represents approximately 4.0% of the preliminary budget.



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

The 2015-16 Preliminary Budget includes an additional allocation of \$28,000 to fund a unified sports team and up to three additional teams based on student demand.



Brighton Barons Athletics

Function	Object	2014-15	2015-16	\$ Change
Interscholastic Athletics				
	Coaches	\$510,000	\$526,650	\$16,650
	Supervision	\$73,000	\$76,026	\$3,026
	Equipment	\$70	\$0	(\$70)
	Tournaments	\$8,393	\$9,180	\$787
	Officials	\$60,542	\$62,264	\$1,722
	PHSSA Sectional Expense	\$3,000	\$3,000	\$0
	Supplies	\$71,042	\$74,047	\$3,005
	Other Expenses	\$63,891	\$63,891	\$0
		<u>\$789,938</u>	<u>\$815,058</u>	<u>\$25,120</u>
Transportation				
	Athletic Transportation	<u>132,575</u>	<u>142,582</u>	<u>10,007</u>
Total Interscholastic Athletics Budget		<u>\$922,513</u>	<u>\$957,640</u>	<u>\$35,127</u>
	% of Budget	1.32%	1.33%	

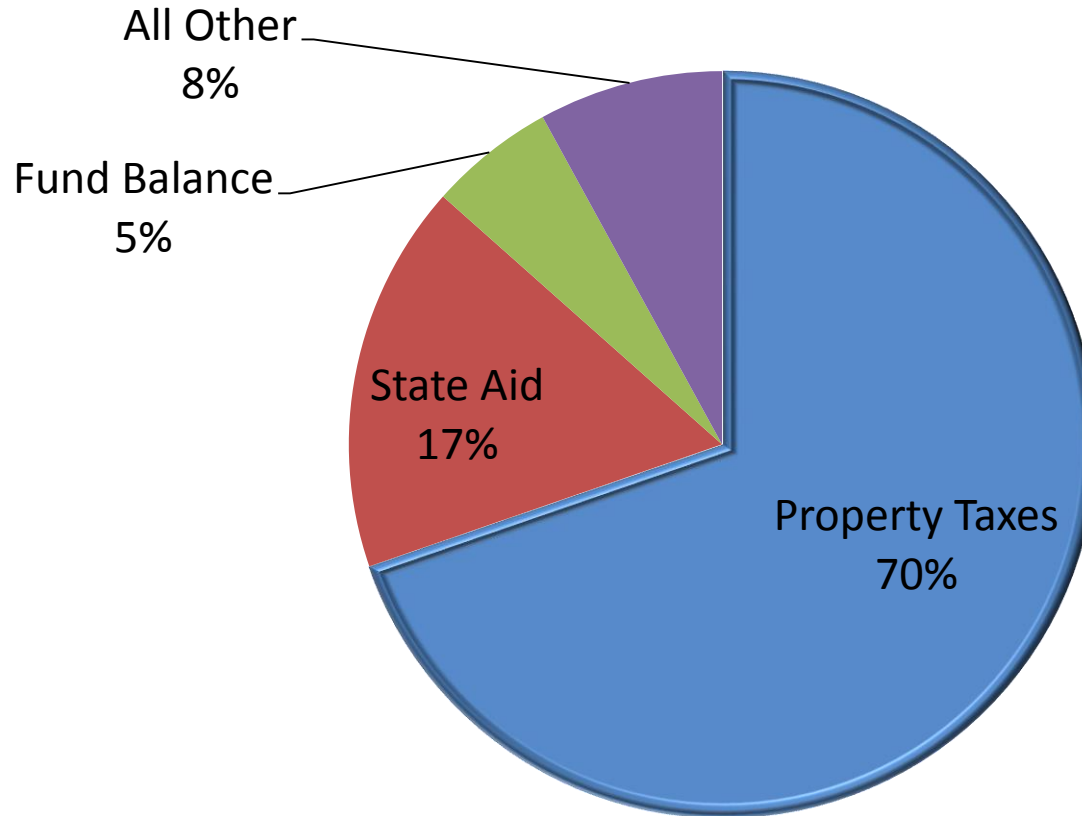


Preliminary Budget and Impact on Tax Levy

	2015-16	Adjustment	2015-16 Updated
A) Total Preliminary Budget Amount	\$72,561,542	(466,463)	\$72,095,079
% Change in Budget	3.85%		3.19%
B) Total Revenues Other Than Real Property Taxes (Excluding Tax Levy)	17,894,494	(80,484)	17,814,010
C) Amount of Fund Balance Used for Levy of Tax	3,915,125		3,915,125
D) Non-Property Tax Revenues (B+C)	21,809,619		21,729,135
E) Total Real Property Tax Levy to be Raised for School Purposes (A-D)	\$50,751,923	(385,979)	\$50,365,944
2014-15 Real Property Tax Levy	\$48,895,803		\$48,895,803
% Increase in Real Property Tax Levy	3.80%		3.01%
GAP assuming tax levy limit of 2.23%			\$ (379,765)

Strategies to Close the Gap

2015-16 Revenues



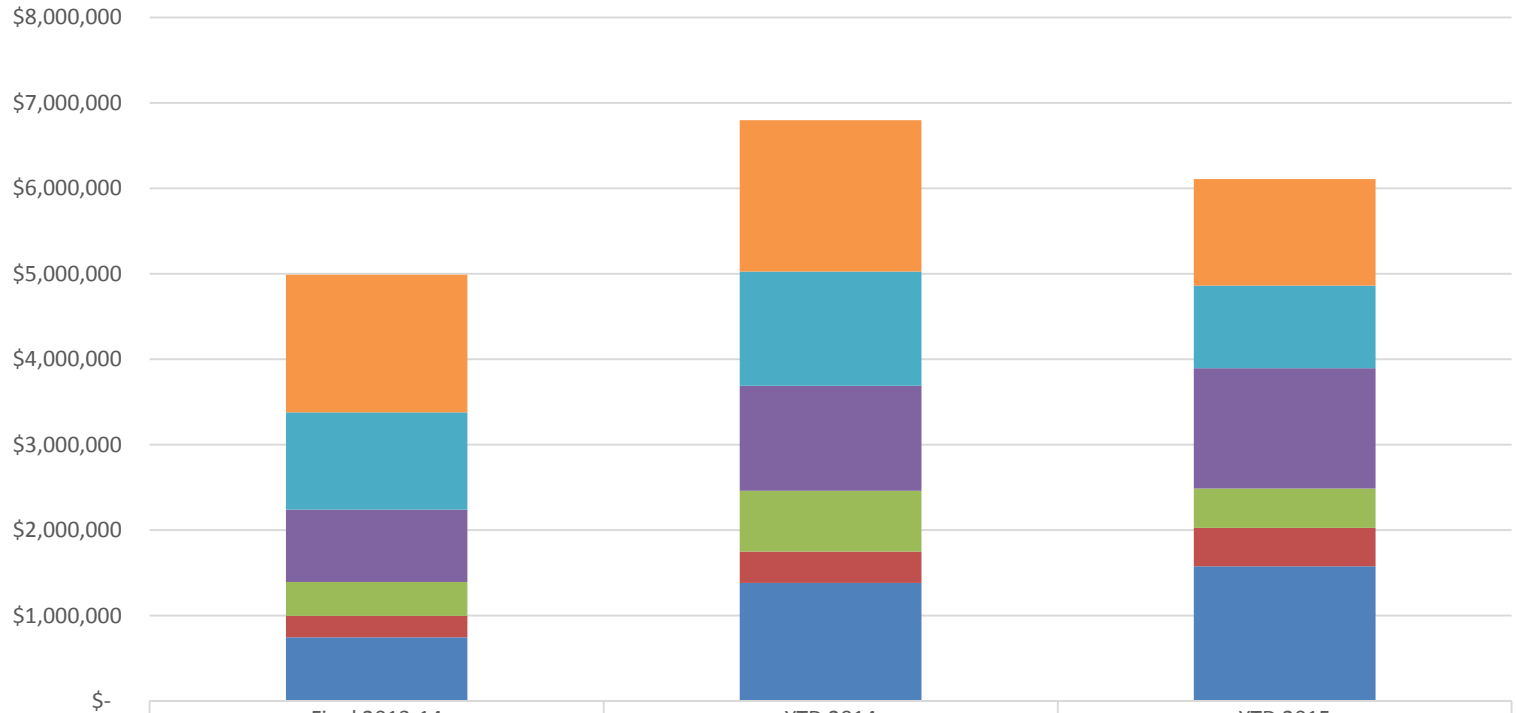
Current gap from property tax cap limit is \$380,000.

Choices:

- 1) Use more fund balance
(Not sustainable)
- 2) Raise taxes beyond the Cap
(Not desirable)
- 3) Reduce spending \$380,000
(Must know impact)
- 4) Reduce risk provisions
(Consider impact on financial position)

Sources of Fund Balance

Unencumbered Balance by Object



	Final 2013-14	YTD 2014	YTD 2015
Salaries/Wages	\$1,609,238	\$1,772,632	\$1,247,267
Employee Benefits	\$1,140,502	\$1,336,324	\$964,552
BOCES Programs/ Services	\$846,935	\$1,230,178	\$1,407,052
Tuitions	\$394,652	\$710,305	\$461,286
Custodial/Utilities	\$252,171	\$367,767	\$452,304
Other Supplies/Services	\$744,864	\$1,381,769	\$1,575,226

Possible Strategy

Be more aggressive on risk provisions and reduce expense without impacting program....

IF

We commit to applying additional revenue received from the State or other sources to reduce reliance on fund balance and reserves as a recurring financing source;

AND

Commit to maintain a strong financial position by preserving the District's fund balance and reserves



Next Steps

- Understand consequences of any potential budget reductions.
- Finalize assumptions used in Executive proposal due to the Board on March 17, 2015.
- Continue to advocate for our share of State Aid.