



PITTSFORD CENTRAL SCHOOL DISTRICT



Board of Education 2011-2012 Adopted Budget *Three Part Format*

Public Hearing
Barker Road Middle School Meeting Room #1
May 9, 2011

Pittsford Central School District

2011-2012 Adopted Budget

Educational Value

- | | |
|---|------------|
| • Graduation rate | 98% |
| • College bound students | 95% |
| • National Merit Scholarship | |
| – Finalists | 10 |
| – Commended | 37 |
| • Advanced Placement scholars | 216 |
| • National and State Recognition for Excellence | |
| – Mendon and Sutherland High Schools both ranked in: | |
| • US News and World Report's 2010 "America's Best High Schools" | |
| • Newsweek's 2010 "America's Top High Schools" | |

- **Enrichment Opportunities:**

Offering a variety of clubs, leadership activities and intramural programs for students to explore and extend personal interests.

- **The Arts:**

Opportunities for students to develop musical and performance skills. Enhancing the artistic talents of all students through a quality arts program.

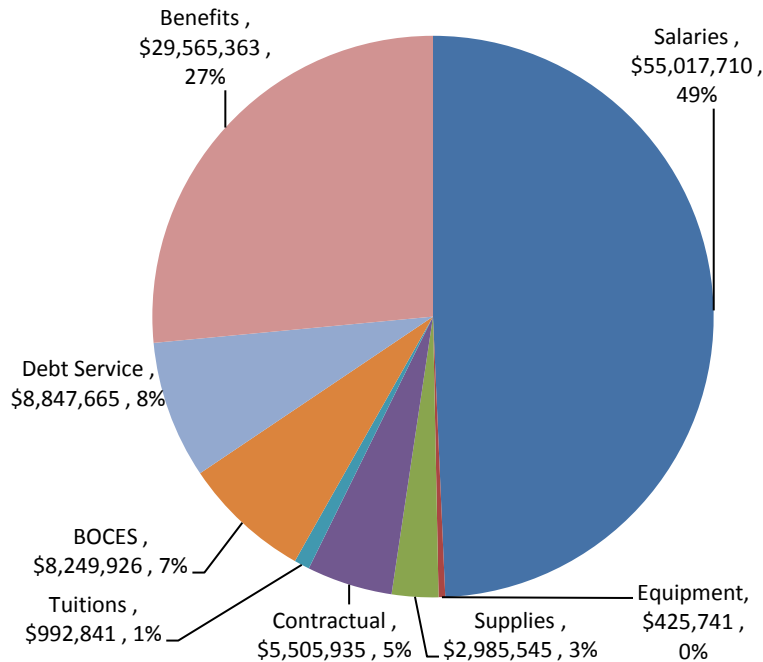
- **Interscholastic Athletics:**

Offering an extensive sports program to develop physical performance, leadership and teamwork.

Pittsford Central School District 2011-2012 Adopted Budget

Where is the \$111,590,726 budget spent?

2011-2012 Budget Composition Object of Expense



Object of Expense	2010-2011 Approved Budget	2011-2012 Proposed Budget	\$ Change	% Change
Salaries	\$ 54,036,818	\$ 55,017,710	980,892	1.8%
Equipment	\$ 468,600	\$ 425,741	(42,859)	-9.1%
Supplies	\$ 3,111,203	\$ 2,985,545	(125,658)	-4.0%
Contractual	\$ 5,603,243	\$ 5,505,935	(97,308)	-1.7%
Tuitions	\$ 1,066,001	\$ 992,841	(73,160)	-6.9%
BOCES	\$ 8,601,357	\$ 8,249,926	(351,431)	-4.1%
Debt Service	\$ 8,761,985	\$ 8,847,665	85,680	1.0%
Benefits	\$ 28,053,400	\$ 29,565,363	1,511,963	5.4%
Total Budget	\$ 109,702,607	\$ 111,590,726	1,888,119	1.7%

• Specific Highlights - Appropriations

- All departments imposed a mandatory 10% reduction in discretionary codes (supplies, contractual, BOCES, equipment)
- Critical and detailed review of various operations and efficiencies implemented
- Some supplies and equipment are required expenditures by law and are directly supported by state aid
- Reduction of 4 paraprofessional positions
- Retirement attrition savings
- Standards and grade level chair leaders restructure
- Savings from labor agreements, health insurance and salary

Pittsford Central School District

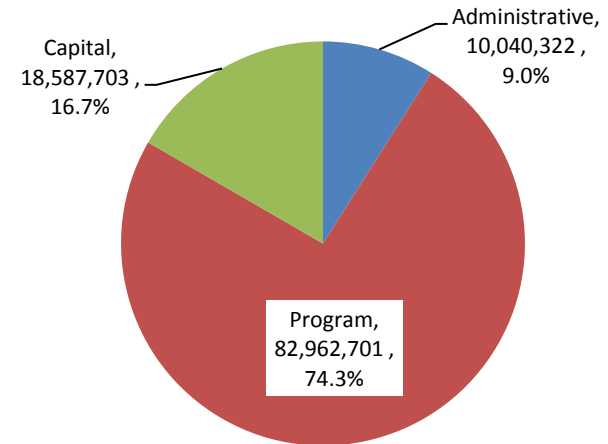
2011-2012 Adopted Budget

- In 1998 schools were required by NYS Law to present their budgets in a prescribed format, “Three Part Budget,” as well as some prescribed supplemental information.
 - Intent
 - For all schools to present their budget in a consistent and comparable format utilizing the uniform system of accounts.

Pittsford Central School District

2011-2012 Adopted Budget

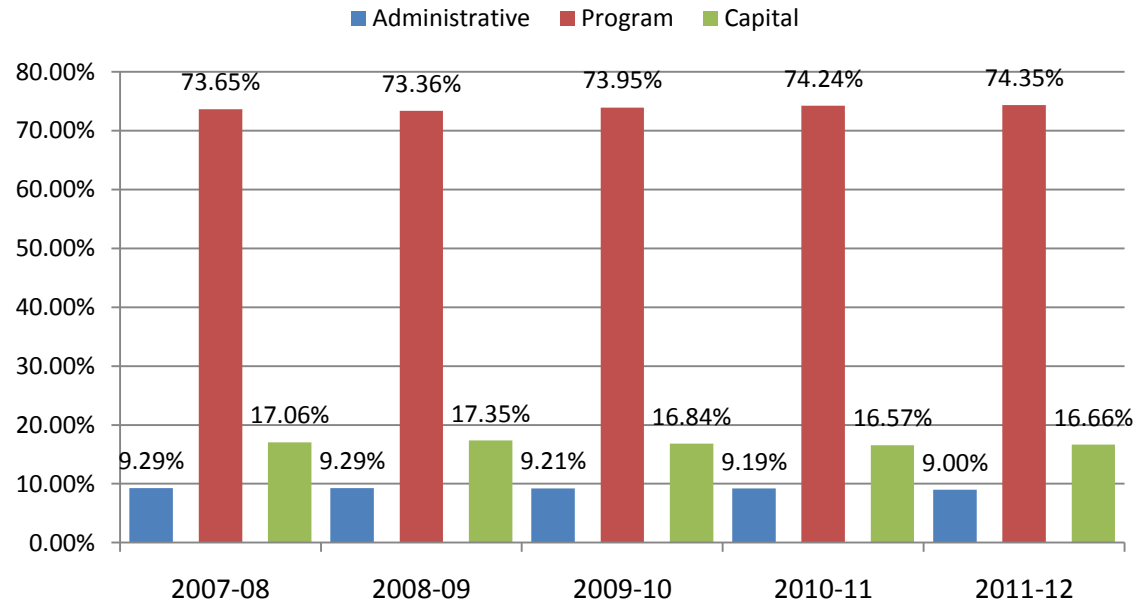
2011-2012 Three Part Budget Components



Three Part Format – *uniform system of accounts*

- **Administrative** – All oversight and supervision not related to services provided directly to students as covered in the other two components
- **Program** – All costs directly associated to the delivery of instruction and services (transportation) to students
- **Capital** – All costs directly associated to the maintenance, improvement and payment of debt on facilities and infrastructure

Three Components Percent of Total Budget



Pittsford Central School District 2011-2012 Adopted Budget

Three Part Budget Historical Summary

– **Administrative** -0.5%

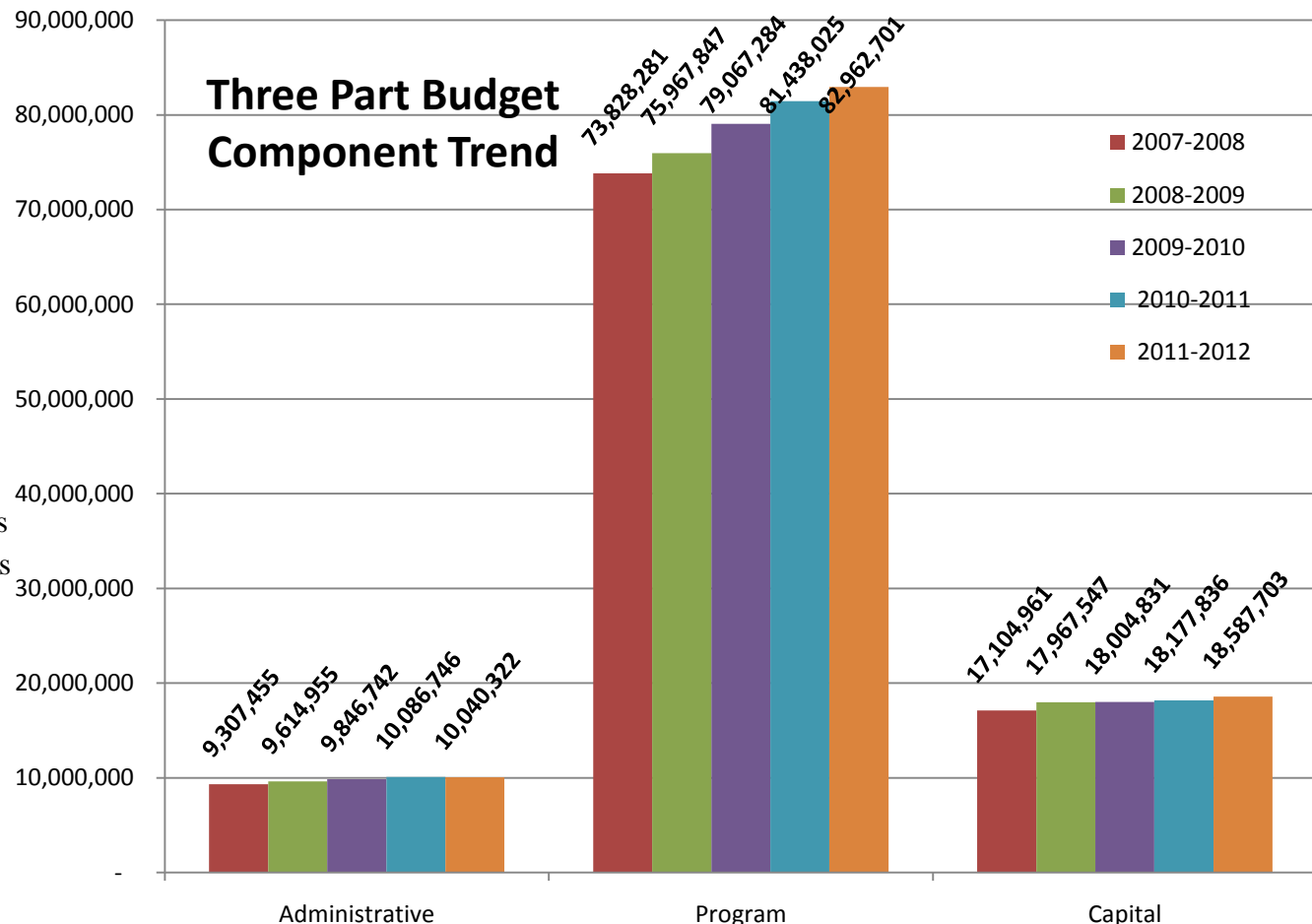
- Savings from retirements
- BOCES cost decreases
- Reductions in discretionary codes
- Retiree benefits (all components)

– **Program** +1.9%

- Retirements savings
- 10% Reductions in discretionary codes
- BOCES unit charge increases & reduction in service requests
- Salary & Benefits per contracts

– **Capital** +2.3%

- Utility cost savings through efficiencies – volatile market
- Purchasing and inventory efficiencies
- Community Use of Facilities impacts custodial over time
- Debt Service
 - Payment Schedule increase, offset by additional Building Aid
- Salary & Benefits per contracts



Pittsford Central School District

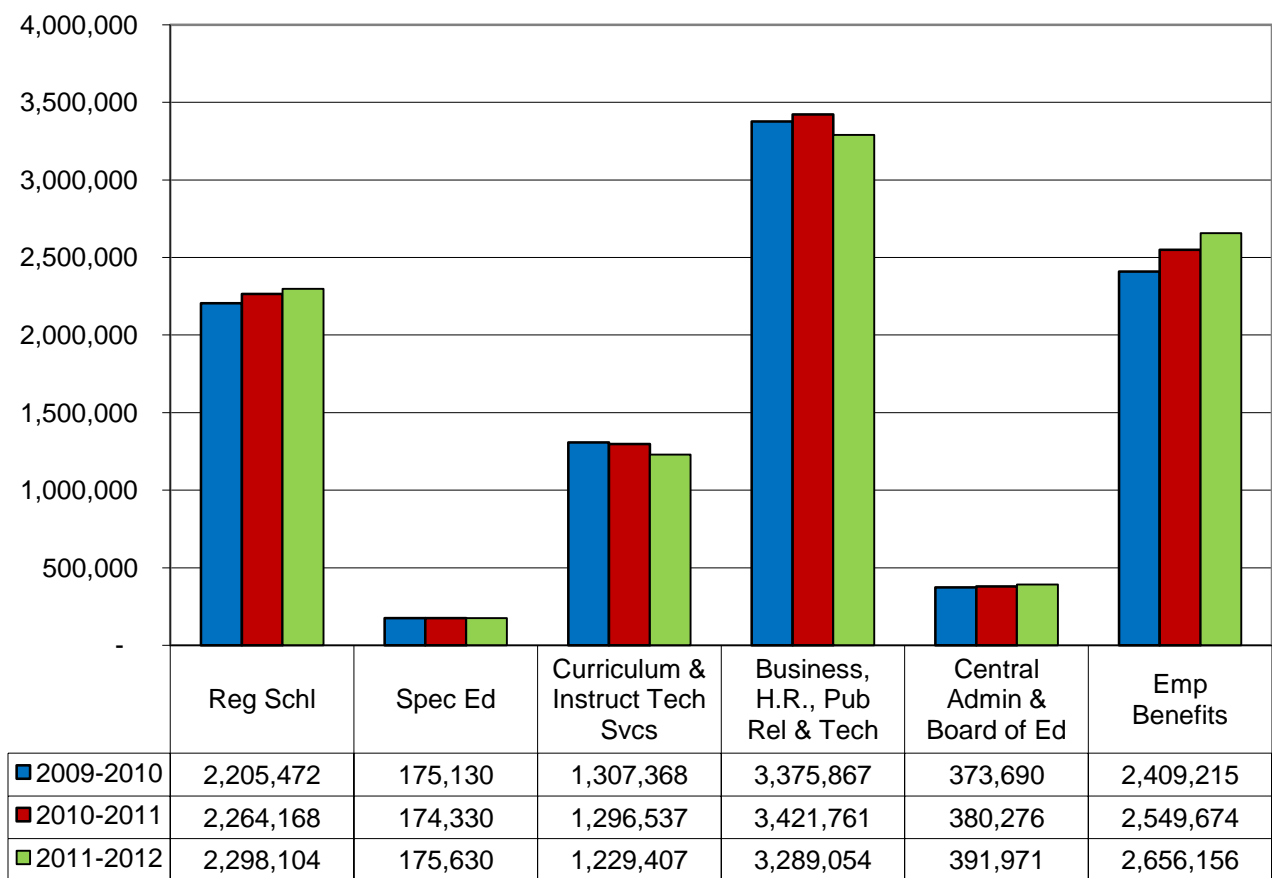
2011-2012 Adopted Budget

Administrative Component

- **Oversight & Office Services**

- Schools – Reg. Ed. Office
- Special Education - Office
- Instructional Services
 - Curriculum & Prof. Dev
 - Technology
- Support Services
 - Finance
 - Personnel
 - Public Information
 - Technology
 - Printing & Mail Room
- Central Administration
 - Board of Education
 - Superintendent's Office
- Related Employee Benefits

Administrative Component Composition – Supervision and Admin Services



Pittsford Central School District

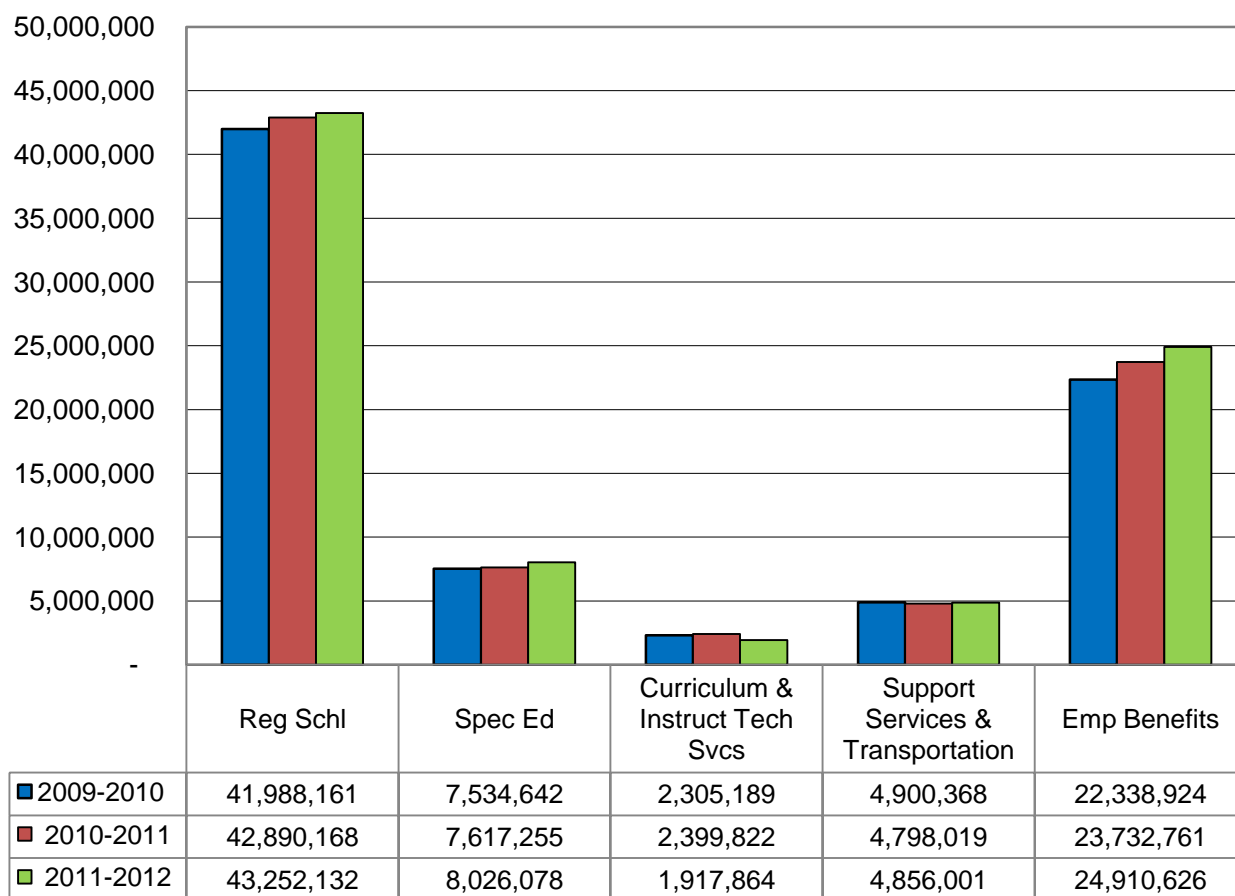
2011-2012 Adopted Budget

Program Component

• Services directly provided to students

- Schools – Regular Ed
- Special Education
- Instructional Services
 - Curriculum & Prof. Dev
 - Instructional Technology
 - Textbooks
- Support Services
 - Personnel
 - Technology
 - Transportation
- Related Employee Benefits

Program Component Detail
Services provided directly to students

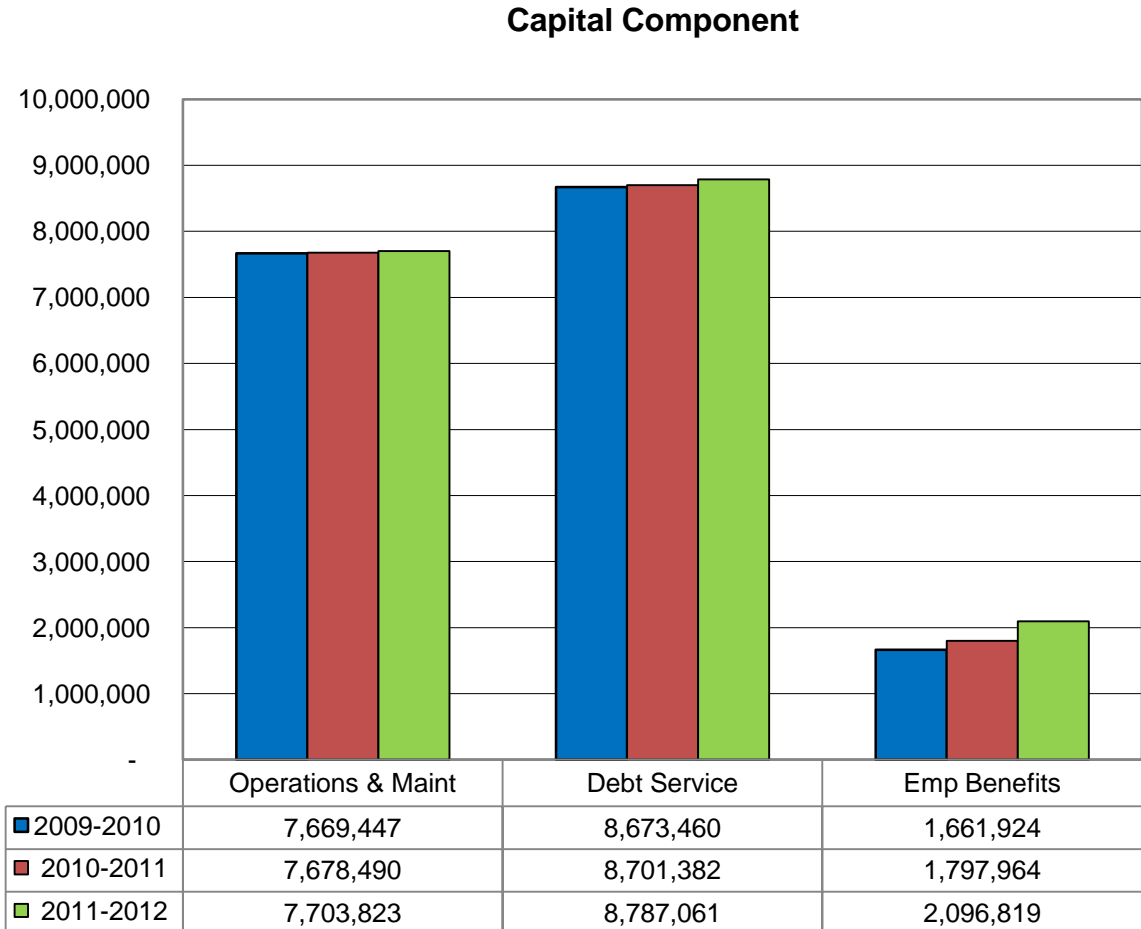


Pittsford Central School District

2011-2012 Adopted Budget

Capital Component

- Costs directly related to the maintenance, improvement and funding of facilities
 - Operations & Maintenance / Buildings and Grounds
 - Debt Service
 - Related Employee Benefits



Pittsford Central School District

2011-2012 Adopted Budget

New York State Report Card – Fiscal Accountability Supplement

- New York State Education Department Calculated Per Pupil Cost for Regular and Special Education

- Data is obtained from year-end financial reports (2008-2009)
- Includes all instructional and related administrative costs
- Excludes debt service, operations and maintenance transportation and district-wide administration

	General Education	Special Education	Total – All Students
Pittsford CSD	\$ 9,560	\$ 33,171	\$ 17,661
Similar District	\$ 12,060	\$ 32,897	\$ 21,585
All NYS Schools	\$ 10,874	\$ 26,551	\$ 19,381

Pittsford Central School District

2011-2012 Adopted Budget

Administrative Efficiency Aid

- PCSD is one of 68 school districts out of all 733 NYS districts to receive this aid.
- Compares 2008-2009 district expenditures on Central Administration and Board of Education to total 2008-2009 expenditures.
- To be administrative efficient district must expend less than 2% of budget and less than \$349 per pupil on administration. PCSD is 1.5% and \$262 respectively.

Pittsford Central School District

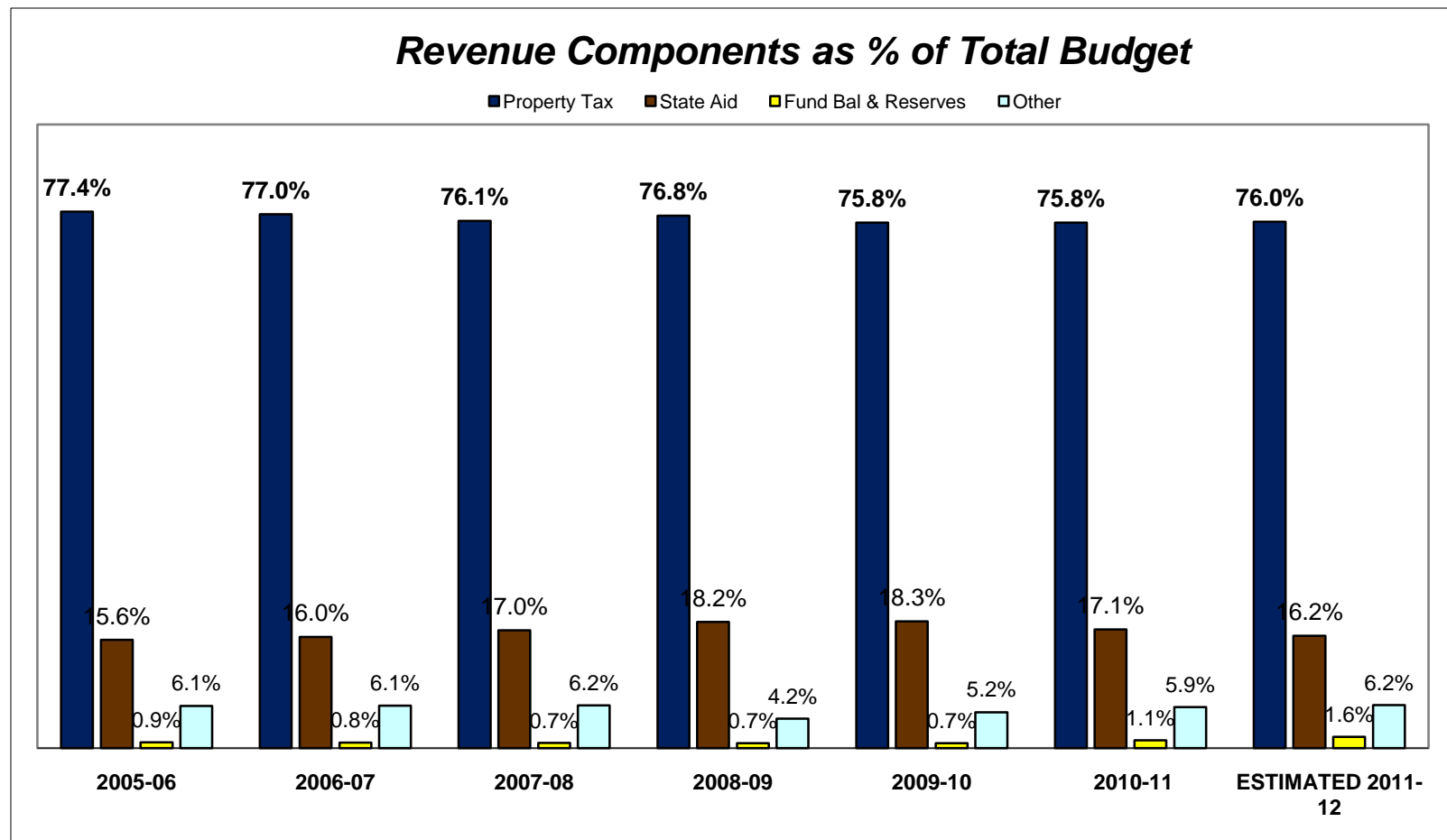
2011-2012 Adopted Budget

2011-2012 Proposed Budget – ESTIMATED REVENUES

DESCRIPTION	2007-08	2008-09	2009-10	2010-11	ESTIMATED 2011-12	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY & STAR	\$ 76,270,441	\$ 79,542,035	\$ 81,061,355	\$ 83,177,728	\$ 84,758,491	\$ 1,580,763	1.90%
STATE AID	\$ 17,047,848	\$ 18,864,311	\$ 19,550,148	\$ 18,795,459	\$ 18,086,313	\$ (709,146)	-3.77%
SALES TAX	\$ 3,755,191	\$ 1,922,920	\$ 3,270,340	\$ 4,131,535	\$ 4,398,705	\$ 267,170	6.47%
INTEREST	\$ 750,000	\$ 750,000	\$ 400,000	\$ 125,000	\$ 125,000	\$ 0	0.00%
MISC REVENUE	\$ 1,667,217	\$ 1,721,083	\$ 1,887,014	\$ 2,222,885	\$ 2,394,217	\$ 171,332	7.71%
FUND BALANCE & RESERVES	\$ 750,000	\$ 750,000	\$ 750,000	\$ 1,250,000	\$ 1,828,000	\$ 578,000	46.24%
TOTAL REVENUES	\$ 100,240,697	\$ 103,550,349	\$ 106,918,857	\$ 109,702,607	\$ 111,590,726	\$ 1,888,119	1.72%

Pittsford Central School District

2011-2012 Adopted Budget



- State Aid support of budget initially increased due to phase in of Building Aid to offset the Debt Service Schedule, however, operating aid has decreased and last two years show a decline in NYS support of the PCSD Budget
- Despite the reduction of State Aid, the local community supports a lower percentage of the budget, and the District strives to take measures to not increase that level of support, despite a \$4.2 million reduction of NYS Foundation (operating) aid over the last two years
- Considerable measures have been taken to maximize Categorical Aids (Transportation, Spec. Ed.) in an effort to offset some of the Foundation (Operating) Aid loss
- Close attention and controls are placed on Administrative costs and therefore the District was one of few that qualified for the Administrative Efficiency Aid

Pittsford Central School District

2011-2012 Adopted Budget

- The 2011-2012 Budget Summary
 - Is \$111,590,726 or 1.72% more than current
 - **The Budget** or total spending is what is being voting on
 - The estimated Full Value Tax Rate increase is \$0.33 or 1.43%
 - Estimated increase on \$240,000 assessed home is \$70
 - Assessments (revaluation) not known at this time
 - Board of Education election for two (2) seats, two candidates
 - Alka Phatak
 - Kim McCluski
 - Bus Purchase Reserve and Amend Capital Reserve Propositions as follows:

Pittsford Central School District 2011-2012 Adopted Budget

Bus Purchase Reserve Proposition

- Purchase of ten buses at a maximum cost of \$921,344
 - Four - 65 passenger, \$106,874 ea.
 - Four - 36 passenger mini-bus, \$100,894 ea.
 - Two - 20 passenger mini-bus, \$45,136 ea.
 - Trade-in allowance will reduce total cost
 - *Will not impact the tax levy*
 - Will generate approximately \$613,000 in State Aid that will replenish the reserve
 - All buses being replaced are more than ten years old and have more than 120,000 miles



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Amend General Capital Reserve Fund

– Capital Reserve

- Requesting authorization to extend the life of the current reserve 10 years and to increase the maximum ultimate accumulated deposit amount from \$14 million to \$39 million inclusive of the current balance of \$8.2 million.
- This is **NOT** a request to expend funds, it is a request for permission to extend the life of the current savings account (Reserve) and maximum amount of money that can be held in the account for the specific purpose of maintaining the District's facilities for an additional ten years. Future voter authorization would be required to utilize funds.
- The current balance of \$8.2 million will be applied toward the \$39 million ultimate amount.
- A recent Facilities Maintenance Plan, required by NYSED, estimates more than \$120 million in facility maintenance needs over the next 5-15 years.

Pittsford Central School District 2011-2012 Adopted Budget

- **May 17, 2011 – Annual Election & Budget Vote**

7:00 am to 9:00 pm Barker Road Middle School gymnasium;

Voter identification is required

- End of Presentation

