



# PITTSFORD CENTRAL SCHOOL DISTRICT



Budget Development Work Session  
March 28, 2011

# Pittsford Central School District 2011-2012 Budget Development Work Session

## A g e n d a

- Work Session Intent
  - Quick Recap of Previous Sessions
  - To review the major sections of the Program Services Budget
    - Schools – Elementary, Middle & High
    - Central Student Services
    - Instructional Services
    - Support Services
    - Central Administration
    - Undistributed Expenses
  - Drill down in each section to review/identify
    - Budget Function
    - Budget Highlights and Driving Factors
  - Putting It All Together
  - Revenue Overview
  - Additional Propositions
    - Bus Purchase Reserve
    - Capital Reserve Extension
  - What's Next



# Pittsford Central School District 2011-2012 Budget Development Work Session

## *Quick Recap from previous Board Work Sessions*

### The Challenge

- Board established a Tax Levy increase of no more than 2%
- Governor's Budget Proposal resulted in a net State Aid decrease of \$823,000
- First draft budget for all current services and staffing resulted in a \$3.3 million increase
- **To bridge the resultant budget gap of \$3 million**

### Solutions employed

- \$1.2 million of budget reductions and efficiencies implemented
- \$1.8 million in Fund Balance and Reserves used to reduce the Tax Levy

# Pittsford Central School District

## 2011-2012 Budget Development Work Session

- **Budget Overview – *Program Services Format***

- When reviewing the budget it is important to remember that:
  - 10% Reductions throughout the budget in all functional areas and departments occurred for:
    - Supplies & Materials
    - Contractual & Consultants
    - Travel & Conference
  - Various staffing related implications have been factored in throughout the budget
    - Collective Bargaining Agreements have included lower rates of salary increase and increased employee contribution levels to health insurance
    - Retirements & Attrition Savings
- Due to the vast disbursement of the above items, the comment will not be repeated in each section
- Assumption – the Proposed 2011-2012 budget includes all Programs and Services provided in the current budget unless specified otherwise
- Enrollments and related staffing implications continue to be reviewed

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Putting It Together

<b>TOTAL PROGRAM SERVICES</b>	<b>Approved 2010-2011</b>	<b>Proposed 2011-2012</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Schools</b>	\$ 45,144,336	\$ 45,495,118	\$ 350,782	0.78%
<b>Central Student Services</b>	\$ 8,221,893	\$ 8,201,708	\$ (20,185)	-0.25%
<b>Instructional Services</b>	\$ 3,194,814	\$ 3,147,271	\$ (47,543)	-1.49%
<b>Support Services</b>	\$ 14,219,270	\$ 14,178,497	\$ (40,773)	-0.29%
<b>Central Administration</b>	\$ 380,276	\$ 391,971	\$ 11,695	3.08%
<b>Unallocated Expenses</b>	\$ 38,542,018	\$ 40,145,044	\$ 1,603,026	4.16%
<b>Total Program Services</b>	<b>\$ 109,702,607</b>	<b>\$ 111,559,609</b>	<b>\$ 1,857,002</b>	<b>1.69%</b>

# Pittsford Central School District

## 2011-2012 Budget Development Work Session

	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
ELEMENTARY	\$ 16,335,311	\$ 16,505,400	\$ 170,089	1.04%
MIDDLE	\$ 11,582,452	\$ 11,565,378	\$ (17,074)	-0.15%
HIGH	\$ 17,226,573	\$ 17,424,340	\$ 197,767	1.15%
<b>TOTAL SCHOOLS</b>	<b>\$ 45,144,336</b>	<b>\$ 45,495,118</b>	<b>\$ 350,782</b>	<b>0.78%</b>

	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
<b>ALL SCHOOLS</b>				
School Admin	\$ 2,254,168	\$ 2,288,104	\$ 33,936	1.51%
School Support	\$ 4,976,468	\$ 4,966,706	\$ (9,762)	-0.20%
Teaching Reg. Ed.	\$ 26,664,604	\$ 26,694,304	\$ 29,700	0.11%
Special Ed.	\$ 4,893,788	\$ 5,077,330	\$ 183,542	3.75%
Career & Tech. Ed.	\$ 239,227	\$ 249,450	\$ 10,223	4.27%
Library & Tech	\$ 1,448,639	\$ 1,417,072	\$ (31,567)	-2.18%
Pupil Services	\$ 2,824,479	\$ 2,820,624	\$ (3,855)	-0.14%
Co-curricular & Athletics	\$ 1,842,963	\$ 1,981,528	\$ 138,565	7.52%
<b>Total All School Programs &amp; Services</b>	<b>\$ 45,144,336</b>	<b>\$ 45,495,118</b>	<b>\$ 350,782</b>	<b>0.78%</b>

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Elementary Schools

<b>ELEMENTARY SCHOOLS</b>	<b>Approved 2010-2011</b>	<b>Proposed 2011-2012</b>	<b>\$ Change</b>	<b>% Change</b>
School Admin	\$ 879,153	\$ 882,099	\$ 2,946	0.34%
School Support	\$ 2,180,894	\$ 2,185,162	\$ 4,268	0.20%
Teaching Reg. Ed.	\$ 9,516,646	\$ 9,549,361	\$ 32,715	0.34%
Special Ed.	\$ 2,035,417	\$ 2,198,427	\$ 163,010	8.01%
Library & Tech	\$ 576,070	\$ 563,531	\$ (12,539)	-2.18%
Pupil Services	\$ 1,118,131	\$ 1,094,215	\$ (23,916)	-2.14%
Co-curricular	\$ 29,000	\$ 32,605	\$ 3,605	12.43%
<b><i>Total Elementary Programs &amp; Services</i></b>	<b>\$ 16,335,311</b>	<b>\$ 16,505,400</b>	<b>\$ 170,089</b>	<b>1.04%</b>

- Specific Highlights
  - Eliminate District Grade Level Chair stipend positions
  - Supplies, equipment, contractual – common reduction areas
  - Special Education – Reflects to date enrollment/staffing, also taking back BOCES programs (offset in Central Student Services)
  - Library & Tech - State aided per pupil allocation, no equipment purchases
  - Adjusted to reflect operated extra-class clubs per current pay schedule

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Middle Schools

MIDDLE SCHOOLS	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
School Admin	\$ 574,063	\$ 586,291	\$ 12,228	2.13%
School Support	\$ 1,198,097	\$ 1,180,922	\$ (17,175)	-1.43%
Teaching Reg. Ed.	\$ 7,272,917	\$ 7,215,662	\$ (57,255)	-0.79%
Special Ed.	\$ 1,363,183	\$ 1,347,717	\$ (15,466)	-1.13%
Library & Tech	\$ 296,303	\$ 297,284	\$ 981	0.33%
Pupil Services	\$ 618,509	\$ 646,983	\$ 28,474	4.60%
Co-curricular & Athletics	\$ 259,380	\$ 290,519	\$ 31,139	12.01%
<b>Total Middle School Programs &amp; Services</b>	<b>\$ 11,582,452</b>	<b>\$ 11,565,378</b>	<b>\$ (17,074)</b>	<b>-0.15%</b>

- Specific Highlights
  - Staffing will not be adjusted. Course offerings will be limited by current budget/staffing
    - Reduction of 2.0 FTE (Full Time Equivalent) Paraprofessional positions
    - Reduction of 0.5 FTE Music Teacher position
    - Special Education 1:1 Aides move with respective enrollment population
  - Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule



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## High Schools

HIGH SCHOOLS	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
School Admin	\$ 800,952	\$ 819,714	\$ 18,762	2.34%
School Support	\$ 1,597,477	\$ 1,600,622	\$ 3,145	0.20%
Teaching Reg. Ed.	\$ 9,875,041	\$ 9,929,281	\$ 54,240	0.55%
Special Ed.	\$ 1,495,188	\$ 1,531,186	\$ 35,998	2.41%
Career & Tech. Ed.	\$ 239,227	\$ 249,450	\$ 10,223	4.27%
Library & Tech	\$ 576,266	\$ 556,257	\$ (20,009)	-3.47%
Pupil Services	\$ 1,087,839	\$ 1,079,426	\$ (8,413)	-0.77%
Co-curricular & Athletics	\$ 1,554,583	\$ 1,658,404	\$ 103,821	6.68%
<b>Total High School Programs &amp; Services</b>	<b>\$ 17,226,573</b>	<b>\$ 17,424,340</b>	<b>\$ 197,767</b>	<b>1.15%</b>

- Specific Highlights
  - Staffing will not be adjusted. Course offerings will be limited by current budget/staffing
    - Reduction of 2.0 FTE (Full Time Equivalent) Paraprofessional positions
    - Reduction of 0.5 FTE Music Teacher position
    - Special Education 1:1 Aides move with respective enrollment population
  - BOCES Career & Tech Services increase in unit charge
  - Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Central Student Services

CENTRAL STUDENT SERVICES	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
Regular Ed. - BOCES	\$ 501,545	\$ 494,511	\$ (7,034)	-1.40%
Special Ed. - District	\$ 1,103,211	\$ 1,142,938	\$ 39,727	3.60%
Special Ed. - BOCES	\$ 4,866,038	\$ 4,895,296	\$ 29,258	0.60%
Health & Pupil Services - Public & Private	\$ 1,691,649	\$ 1,602,963	\$ (88,686)	-5.24%
Summer Services	\$ 30,300	\$ 35,000	\$ 4,700	15.51%
Tech, Library - Private & Public	\$ 29,150	\$ 31,000	\$ 1,850	6.35%
<b>Total Central Student Services</b>	<b>\$ 8,221,893</b>	<b>\$ 8,201,708</b>	<b>\$ (20,185)</b>	<b>-0.25%</b>

- Specific Highlights

- BOCES pullout of programs to in-district programs to save on increase in BOCES tuition costs
- Technology adjusted to aid received – per law we must use funds for private/parochial schools
- Summer School BOCES – To provide support estimated remedial students only
- Library & Tech materials adjusted to State Aid allocation
- Special Ed
  - Clerical partial funding by IDEA Grant
  - Some Adaptive P.E. provided by BOCES
  - Reduction of \$100,000 for Out of District Private Placements

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Instructional Services

CENTRAL INSTRUCTIONAL SERVICES	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
Curriculum Office & District Textbook	\$ 805,020	\$ 736,454	\$ (68,566)	-8.52%
Standards Leaders	\$ 415,344	\$ 383,428	\$ (31,916)	-7.68%
Teacher & Instruct Materials Centers	\$ 184,065	\$ 240,702	\$ 56,637	30.77%
Pupil Personnel Office	\$ 323,241	\$ 322,900	\$ (341)	-0.11%
Instructional Technology	\$ 1,467,144	\$ 1,463,787	\$ (3,357)	-0.23%
<b>Total Instructional Services</b>	<b>\$ 3,194,814</b>	<b>\$ 3,147,271</b>	<b>\$ (47,543)</b>	<b>-1.49%</b>

- Specific Highlights
  - Curriculum Office:
    - Retire Attrition Savings
    - Reduction of summer work hours and curriculum development projects
    - Restructure Standards Leaders – reduction of \$30,000
  - Reductions to meet directed target
  - Salary and stipends reflect contract
  - Teacher Center Grant eliminated and ARRA funds expired, budget partially absorbing costs associated with new NYS mandates requiring minimum professional development standards for teachers

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Support Services

SUPPORT SERVICES	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
Finance	\$ 708,943	\$ 714,010	\$ 5,067	0.71%
Auditing	\$ 69,000	\$ 69,000	\$ -	0.00%
Personnel	\$ 345,909	\$ 336,607	\$ (9,302)	-2.69%
Public Info & Printing	\$ 403,903	\$ 401,400	\$ (2,503)	-0.62%
Buildings, Operations				
Security & Grounds	\$ 7,678,490	\$ 7,703,823	\$ 25,333	0.33%
Technology - Support				
Services	\$ 817,159	\$ 726,766	\$ (90,393)	-11.06%
Pupil Transportation	\$ 4,195,866	\$ 4,226,891	\$ 31,025	0.74%
<b>Total Support Services</b>	<b>\$ 14,219,270</b>	<b>\$ 14,178,497</b>	<b>\$ (40,773)</b>	<b>-0.29%</b>

- Specific Highlights
  - Employee online payroll module fully implemented in 2011-12 will provide cost savings and be green by eliminating pay stubs and allowing employees to access their payroll information securely online.
  - Reductions taken to meet target
  - Fuel & Utilities cost increased area of concern. Measures previously taken (Energy Performance Contract) continue to provide cost relief
  - Community and Athletic demand on fields and facilities with increased cost of materials are a significant challenge for B&G
  - Transportation – savings from efficiencies, special trips (Athletics & Curricular) continue to be a cost factor and cause a reduction of Transportation Aid

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Central Administration

CENTRAL ADMINISTRATION	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
Board of Education	\$ 24,630	\$ 22,530	\$ (2,100)	-8.53%
District Clerk & Annual Meeting	\$ 21,394	\$ 21,710	\$ 316	1.48%
Office of Chief Executive Officer & Office Staff	\$ 334,252	\$ 347,731	\$ 13,479	4.03%
<b>Total Central Administration</b>	<b>\$ 380,276</b>	<b>\$ 391,971</b>	<b>\$ 11,695</b>	<b>3.08%</b>

- Specific Highlights
  - Reductions taken to meet target
  - Represents 0.35% of total budget
  - *Pittsford is one of only 68 schools out of 733 deemed by NYS to be “Administratively Efficient” and receive additional State Aid*

# Pittsford Central School District

## 2011-2012 Budget Development Work Session

### Undistributed Expenses

UNALLOCATED EXPENSES	Approved 2010-2011	Proposed 2011-2012	\$ Change	% Change
Debt Service & Transfers	\$ 8,771,985	\$ 8,857,665	\$ 85,680	0.98%
Legal & Insurance	\$ 666,214	\$ 670,425	\$ 4,211	0.63%
BOCES Admin Charge	\$ 1,023,419	\$ 1,010,589	\$ (12,830)	-1.25%
Benefits - District Wide	\$ 28,080,400	\$ 29,606,365	\$ 1,525,965	5.43%
<b>Total Unallocated Expenses</b>	<b>\$ 38,542,018</b>	<b>\$ 40,145,044</b>	<b>\$ 1,603,026</b>	<b>4.16%</b>

#### • Specific Highlights

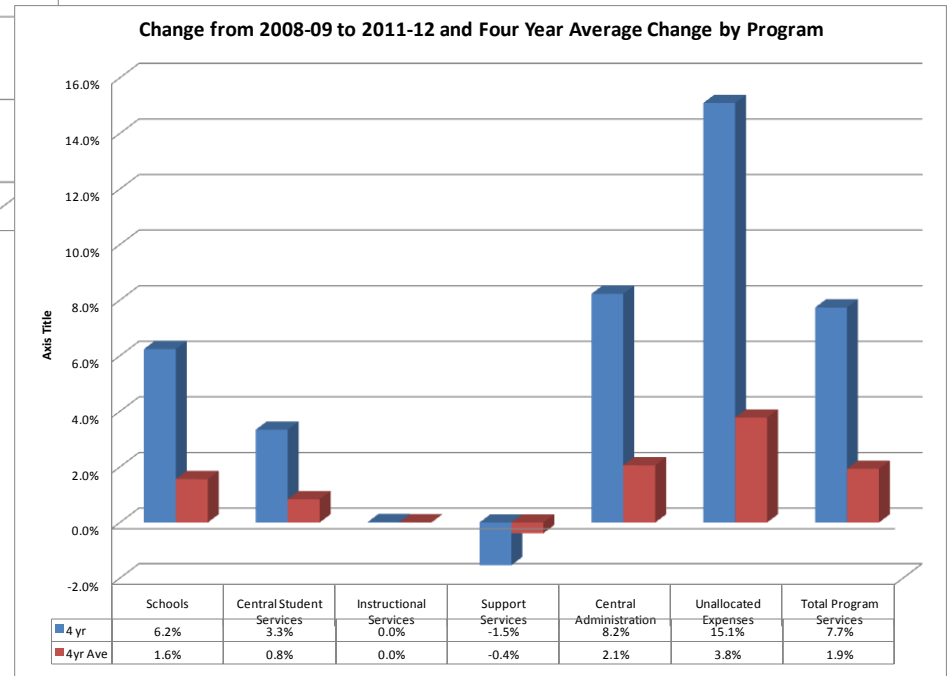
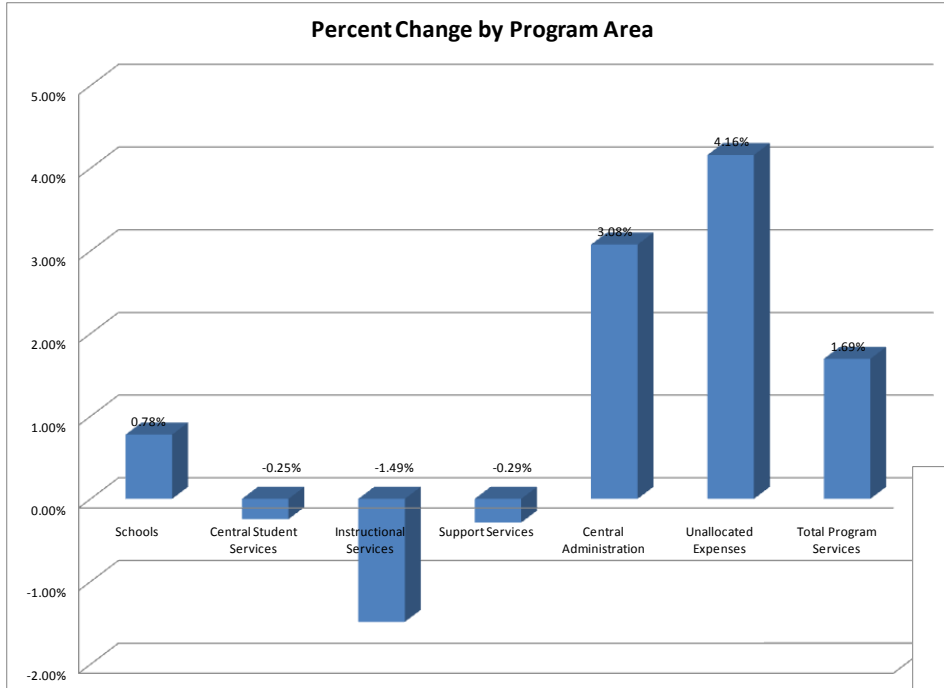
- Debt schedule is fully implemented
- BOCES administration charge occurs regardless of participation in BOCES or not.
- Employee Retirement System had a 42% increase in the employer contribution rate, required by NYS law
- Medical insurance costs increased 3% due to:
  - Savings from participation in the Rochester Area Schools Health Plan (RASHP) having the lowest increase ever, and one fifth of community rated plans
  - Increased contribution by employees in recently settled labor agreements

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Putting It Together

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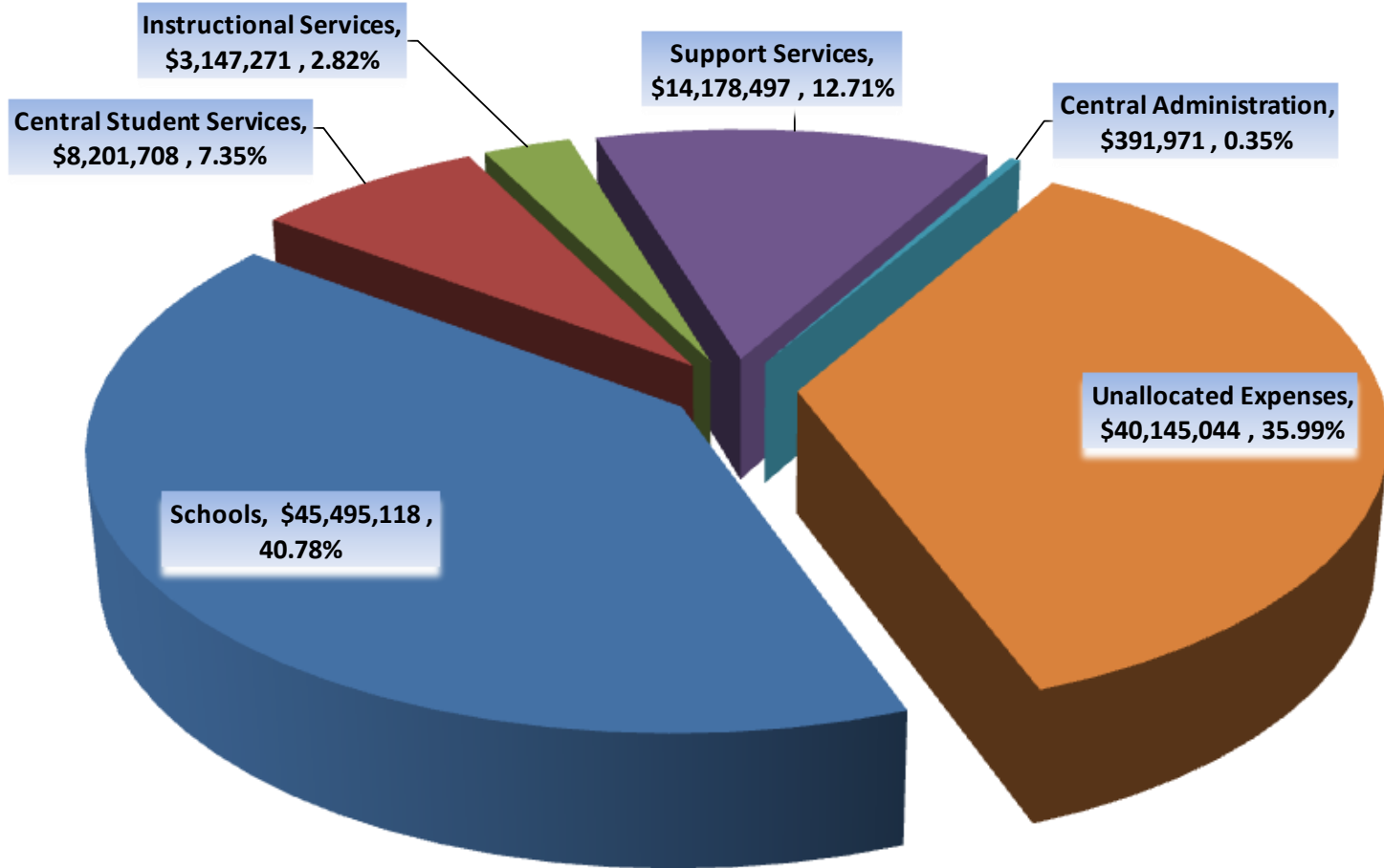
# Pittsford Central School District 2011-2012 Budget Development Work Session





# Pittsford Central School District 2011-2012 Budget Development Work Session

2011-2012 Program Services Budget Composition - Total \$111,559,609



# Pittsford Central School District

## 2011-2012 Budget Development Work Session

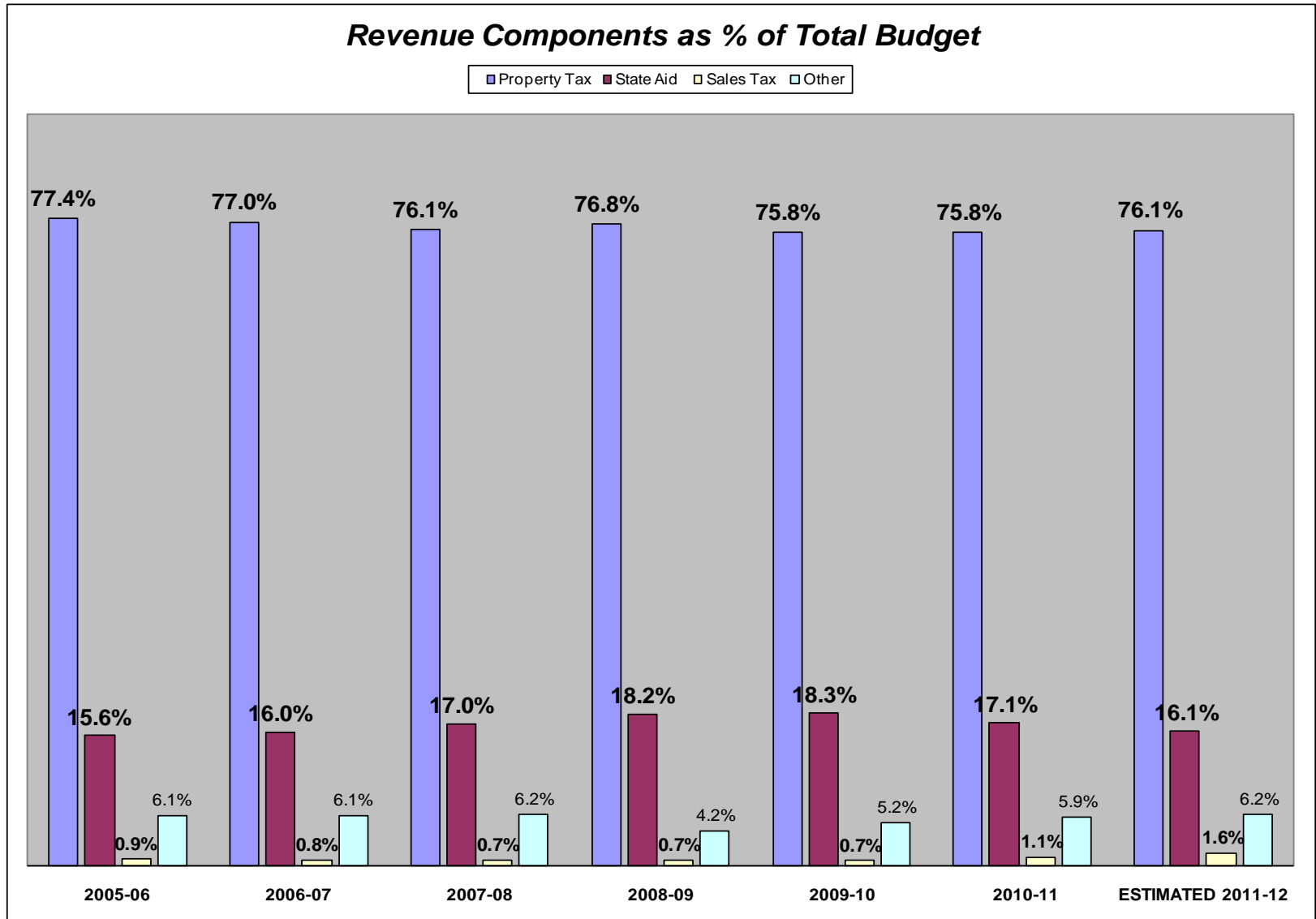
### Revenue Summary

DESCRIPTION	BUDGETED 2006-07 REVENUES	BUDGETED 2007-08 REVENUES	BUDGETED 2008-09 REVENUES	BUDGETED 2009-10 REVENUES	BUDGETED 2010-11 REVENUES	ESTIMATED 2011-12 REVENUES	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY	\$ 73,139,584	\$ 76,270,441	\$ 79,542,035	\$ 81,061,355	\$ 83,177,728	\$ 84,841,617	\$ 1,663,889	2.00%
STATE AID	\$ 15,234,911	\$ 17,047,848	\$ 18,864,311	\$ 19,550,148	\$ 18,795,459	\$ 17,972,070	\$ (823,389)	-4.38%
SALES TAX	\$ 3,674,873	\$ 3,755,191	\$ 1,922,920	\$ 3,270,340	\$ 4,131,535	\$ 4,398,705	\$ 267,170	6.47%
INTEREST	\$ 600,000	\$ 750,000	\$ 750,000	\$ 400,000	\$ 125,000	\$ 90,000	\$ (35,000)	-28.00%
MISC REVENUE	\$ 1,532,219	\$ 1,667,217	\$ 1,721,083	\$ 1,887,014	\$ 2,222,885	\$ 2,429,217	\$ 206,332	9.28%
FUND BALANCE & RESERVES	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 1,250,000	\$ 1,828,000	\$ 578,000	46.24%
<b>TOTAL REVENUES</b>	<b>\$94,931,587</b>	<b>\$ 100,240,697</b>	<b>\$ 103,550,349</b>	<b>\$ 106,918,857</b>	<b>\$ 109,702,607</b>	<b>\$ 111,559,609</b>	<b>\$ 1,857,002</b>	<b>1.69%</b>

- **Specific Highlights**

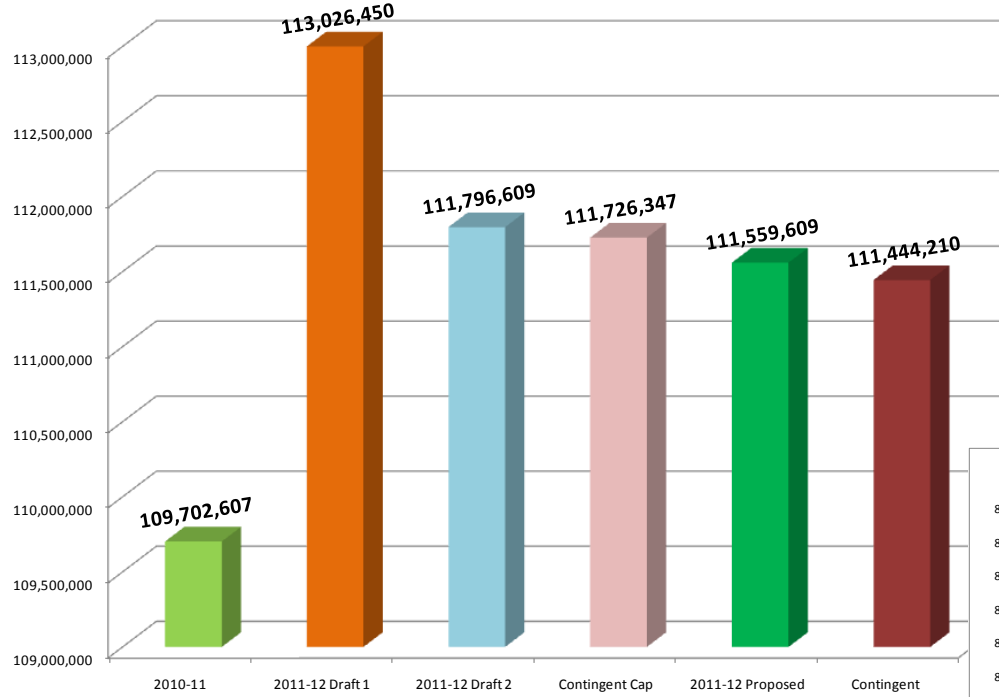
- State Aid – Governor’s Budget
  - Foundation Aid (Basic Aid) capped at previous year
  - Deficit Reduction Assessment - \$2.5 million reduction
- Interest – decline in rates due to economy
- Miscellaneous Revenue – County Payments in Lieu of Taxes Agreements (economic development) decreased due to end of contract for one business, return to regular tax roll

# Pittsford Central School District 2011-2012 Budget Development Work Session

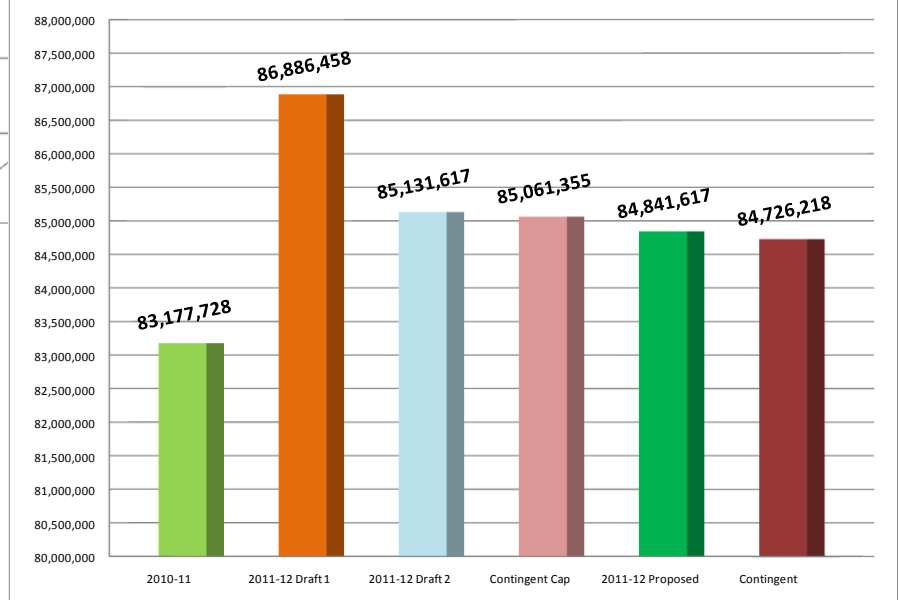


# Pittsford Central School District 2011-2012 Budget Development Work Session

**Budget Development Progression v. Contingent Cap**



**Tax Levy Progression v. Contingent Budget**



# Pittsford Central School District 2011-2012 Budget Development Work Session

## Proposition No. 1

### Capital Reserve Fund - Purchase of Buses

- Purchase of ten replacement buses at a total 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



# **Pittsford Central School District 2011-2012 Budget Development Work Session**

## **Proposition No. 1 Capital Reserve Fund - Purchase of Buses**

BE IT RESOLVED, that the Board of Education of the Pittsford Central School District is hereby authorized to withdraw from the “Capital Reserve Fund – Purchase of Buses” a sum of money equal to nine hundred twenty-one thousand, three hundred forty-four dollars (\$921,344), less trade-in allowance, to be used for the replacement purchase of four sixty-five passenger buses, four thirty-six passenger buses and two twenty passenger buses, and communications equipment used in the operation of such buses.

# Pittsford Central School District 2011-2012 Budget Development Work Session

## Proposition No. 2 Amend General Capital Reserve Fund

BE IT RESOLVED, that the Board of Education of the Pittsford Central School District is hereby authorized to amend the ultimate amount and probable term of the existing “General Capital Reserve Fund” established pursuant to Education Law 3651 in 2007 as follows: (1) the ultimate amount of the fund be increased from fourteen million dollars (\$14,000,000) to thirty-nine million dollars (\$39,000,000) plus amounts earned on deposits; and (2) the probable term of the fund be extended for an additional ten (10) years to May 2027.

- *The current balance of \$8.3 million will be applied toward the \$39 million ultimate amount*

# Pittsford Central School District 2011-2012 Budget Development Work Session

## 2010-2011 Draft Budget – Next Steps

- Refine the appropriation budget
  - Staffing/Enrollment/Course signups
  - Develop options and further refinement with an eye on the future
  - Insure the budget meets the Budget Guidelines
- Define and Refine Revenue/State Aid
  - Obtain information on the “Tentative State Budget Agreement” and impact on our proposed budget



# Pittsford Central School District 2011-2012 Budget Development Work Session

## Budget Timetable

- Budget Adoption April 11, 7:00 pm  
Barker Road Middle School
- Annual Budget Hearing May 9, 7:00 pm  
Barker Road Middle School
- Budget Vote May 17, 7:00 am to 9:00 pm  
Barker Road Middle School  
gymnasium; Voter identification  
is required



# Pittsford Central School District 2011-2012 Budget Development Work Session

- Board of Education Questions & Discussion

- End of Presentation

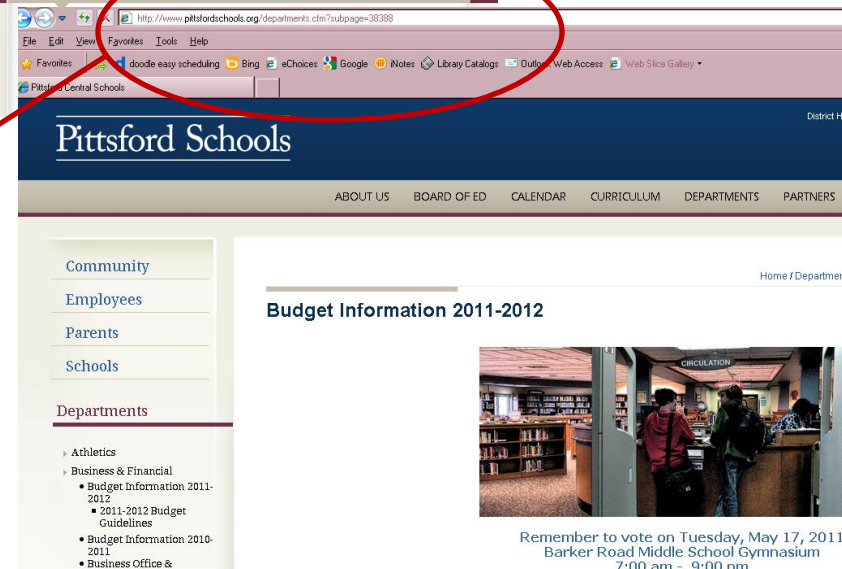
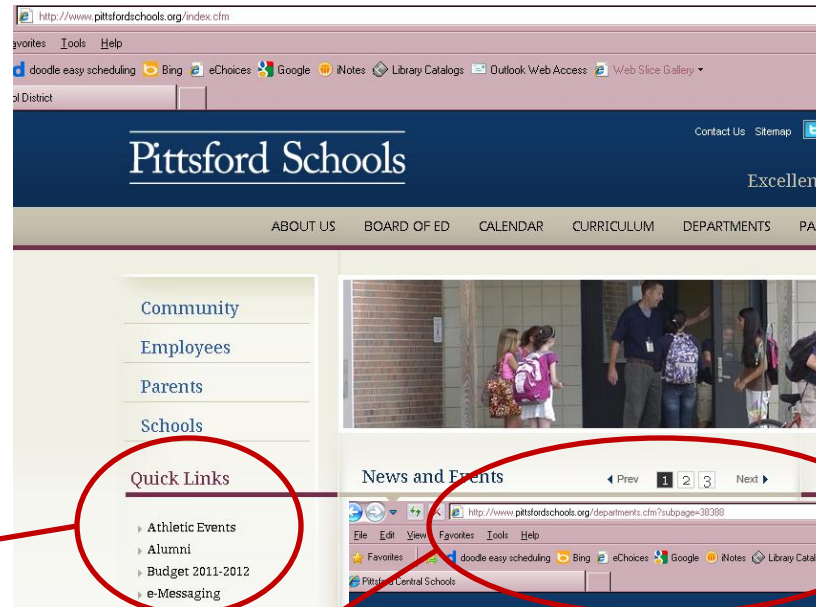
- Presentation may be reviewed on District's website

[www.pittsfordschools.org](http://www.pittsfordschools.org)

follow the menu

Direct Link

<http://www.pittsfordschools.org/departments.cfm?subpage=38388>



Remember to vote on Tuesday, May 17, 2011  
Barker Road Middle School Gymnasium  
7:00 am - 9:00 pm