



**Pittsford Central School District**  
**2012-2013 Adopted Budget**  
***Three Part Format***

**Public Hearing**

**Barker Road Middle School Meeting Room #1**

**May 7, 2012**

# Pittsford Central School District

## 2012-2013 Adopted Budget

### Educational Value



- Graduation rate **98%**
- College bound students **97%**
- National Merit Scholarship
  - Finalists **5**
  - Commended **27**
- Advanced Placement scholars **387**
- National and State Recognition for Excellence
  - Mendon and Sutherland High Schools both ranked in:
    - US News and World Report's 2011 "America's Best High Schools"
    - Newsweek's 2011 "America's Top High Schools"
  - Barker Road and Calkins Road Middle Schools: *New York State's Essential Elements: Schools-to-Watch*
- Above average academic performance at a cost 9% below average NYS per pupil cost

#### • **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.

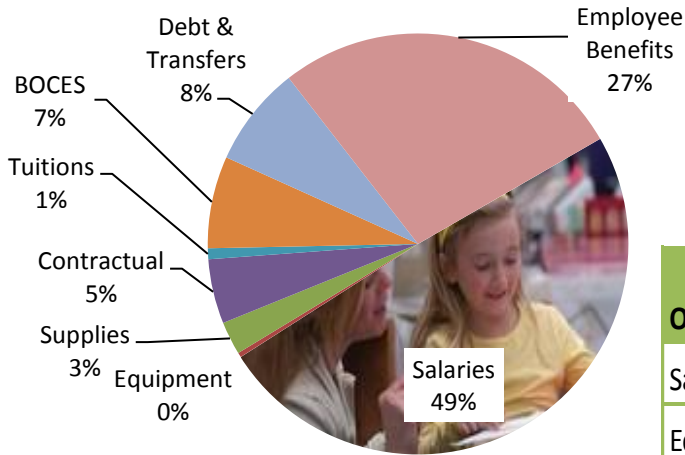
#### • **Interscholastic Athletics:**

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

# Pittsford Central School District 2012-2013 Adopted Budget

## What is the Spending Plan?

### 2012-2013 Proposed Budget



Object of Expense	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
Salaries	\$ 55,018,389	\$ 55,778,302	\$ 759,913	1.38%
Equipment	\$ 425,741	\$ 401,790	\$ (23,951)	-5.63%
Supplies, Textbooks, Library Books & Software	\$ 2,985,265	\$ 2,885,319	\$ (99,946)	-3.35%
Contractual (less benefits)	\$ 5,688,535	\$ 5,617,685	\$ (70,850)	-1.25%
Tuitions	\$ 809,841	\$ 943,605	\$ 133,764	16.52%
BOCES	\$ 8,249,926	\$ 8,010,675	\$ (239,251)	-2.90%
Debt Service & Interfund Transfers	\$ 8,847,665	\$ 8,738,660	\$ (109,005)	-1.23%
Employee Benefits	\$ 29,565,364	\$ 30,770,340	\$ 1,204,976	4.08%
<b>Total</b>	<b>\$ 111,590,726</b>	<b>\$ 113,146,376</b>	<b>\$ 1,555,650</b>	<b>1.39%</b>

# Pittsford Central School District 2012-2013 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.

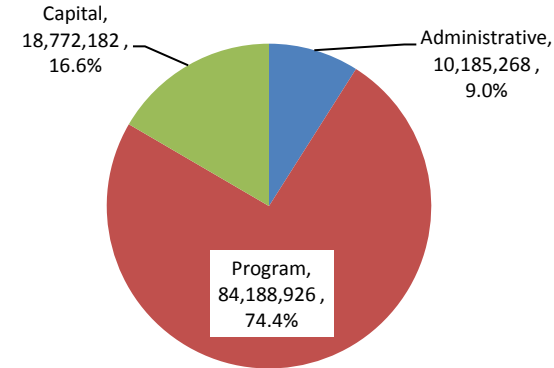


# Pittsford Central School District 2012-2013 Adopted Budget

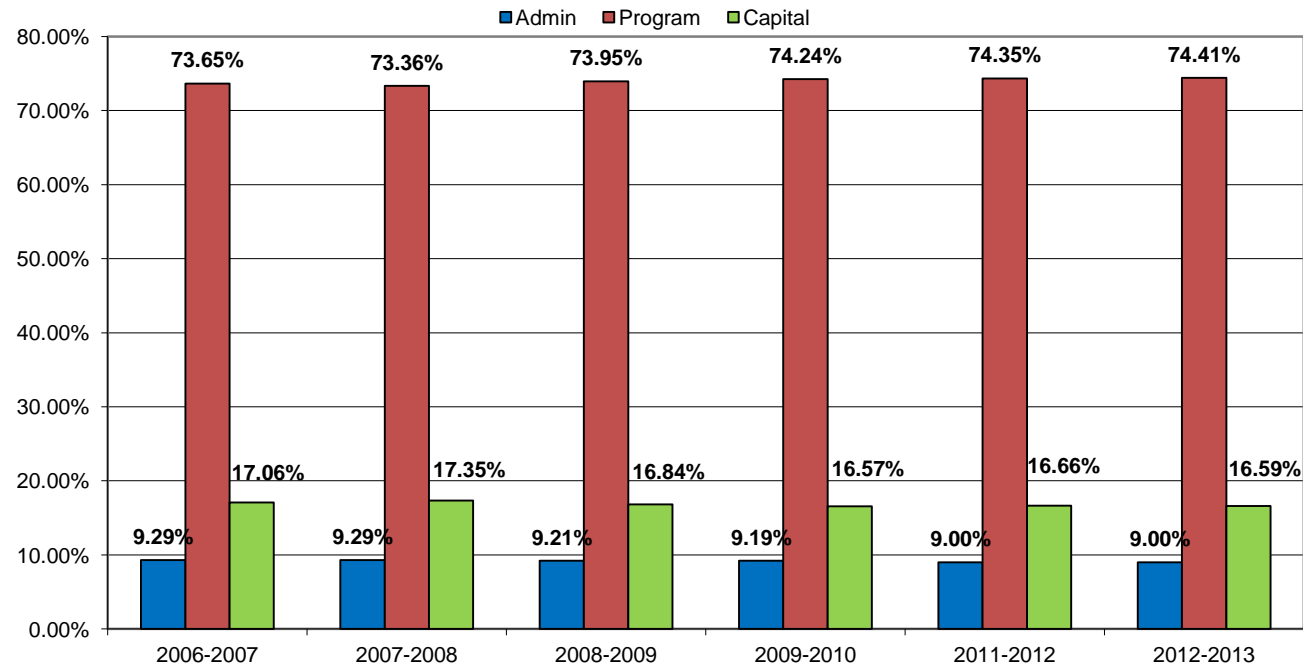
## Three Part Format – *uniform system of accounts*

- **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

2012-2013 Three Part Budget Components



Three Components Percent of Total Budget



# Pittsford Central School District 2012-2013 Adopted Budget

## Three Part Budget Historical Summary

### – **Administrative** +1.4%

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

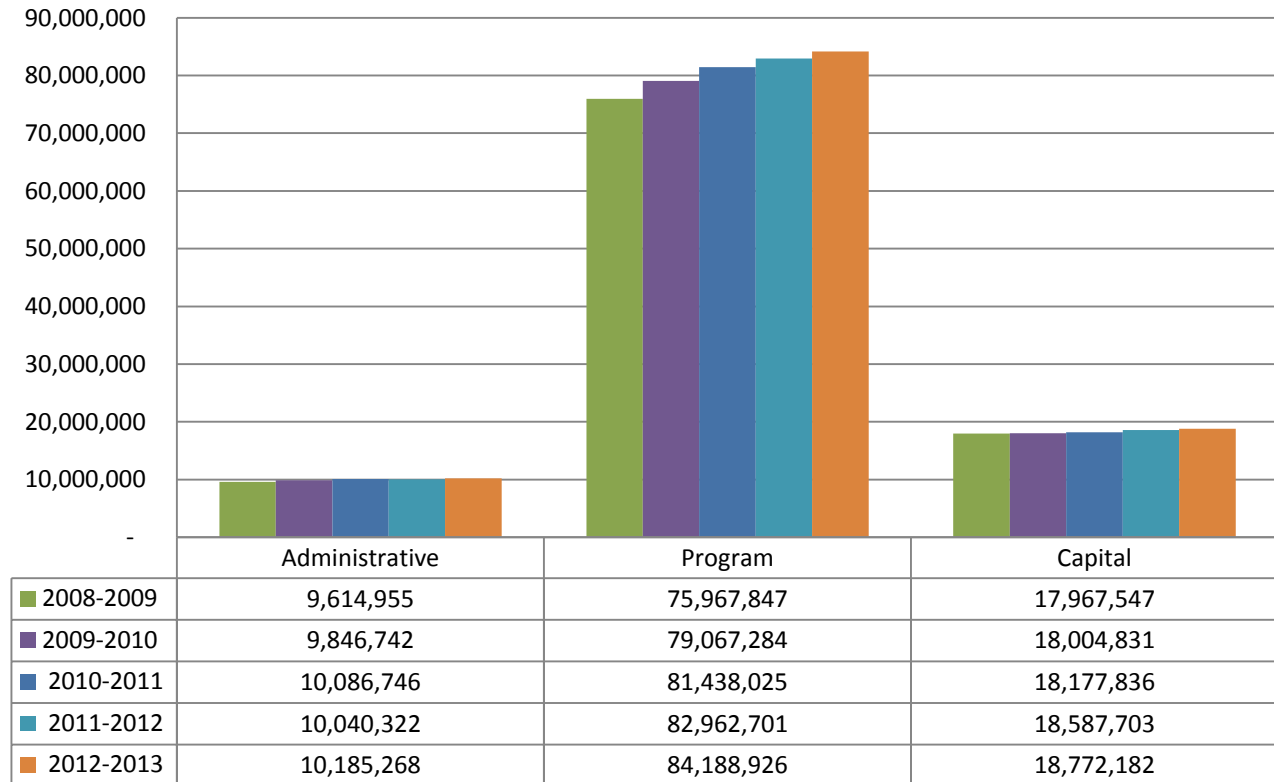
### – **Program** +1.5%

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

### – **Capital** +1.0%

- Utility cost savings through efficiencies – volatile market
- Purchasing and inventory efficiencies
- Community Use of Facilities impacts custodial over time
- Debt Service – bond refinance savings
- Salary & Benefits per contracts

### Three Part Budget Component Trend



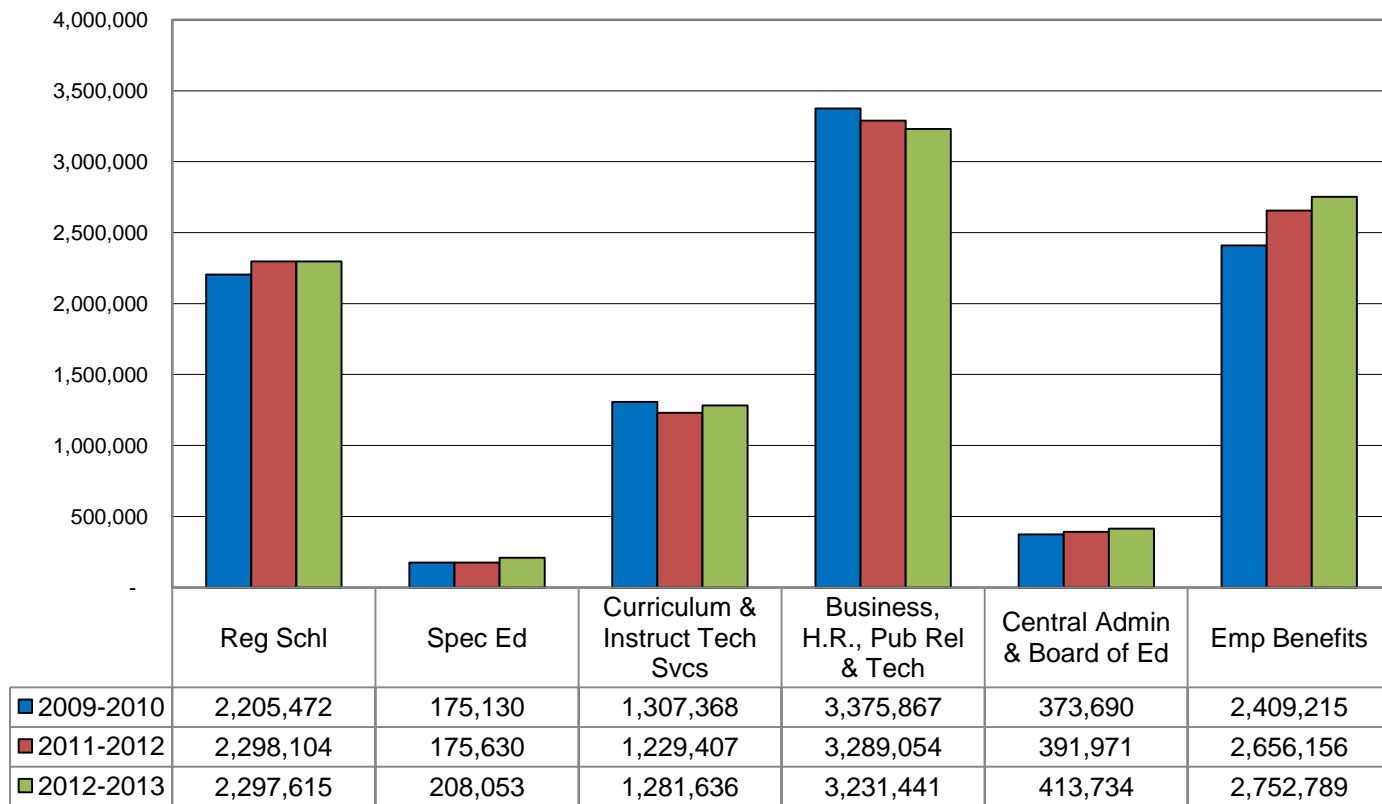
# Pittsford Central School District 2012-2013 Adopted Budget

## 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 - Supervision and Admin Services



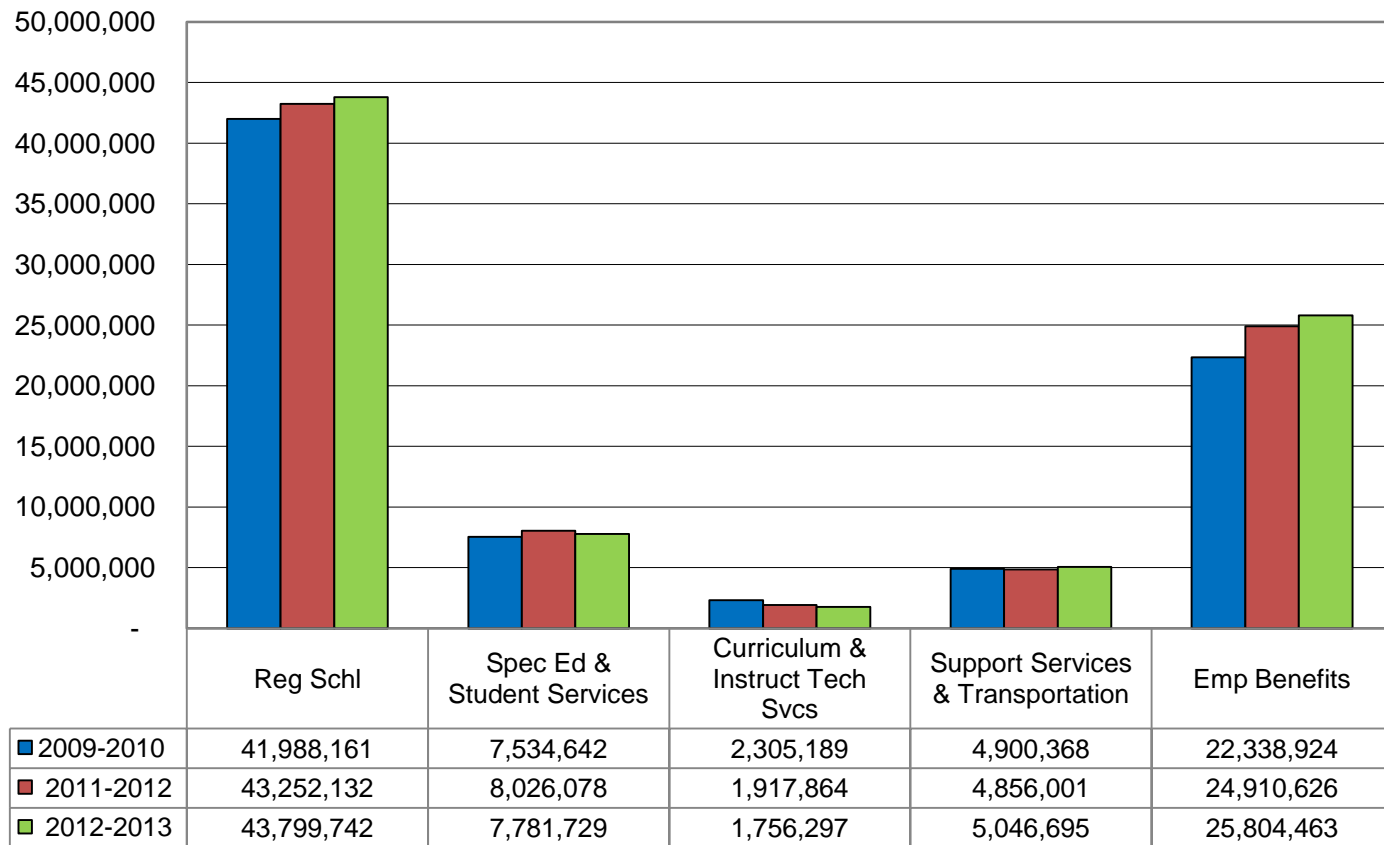
# Pittsford Central School District 2012-2013 Adopted Budget

## Program Component

**Program Component Detail**  
*Services provided directly to students*

**• Services directly provided to students**

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



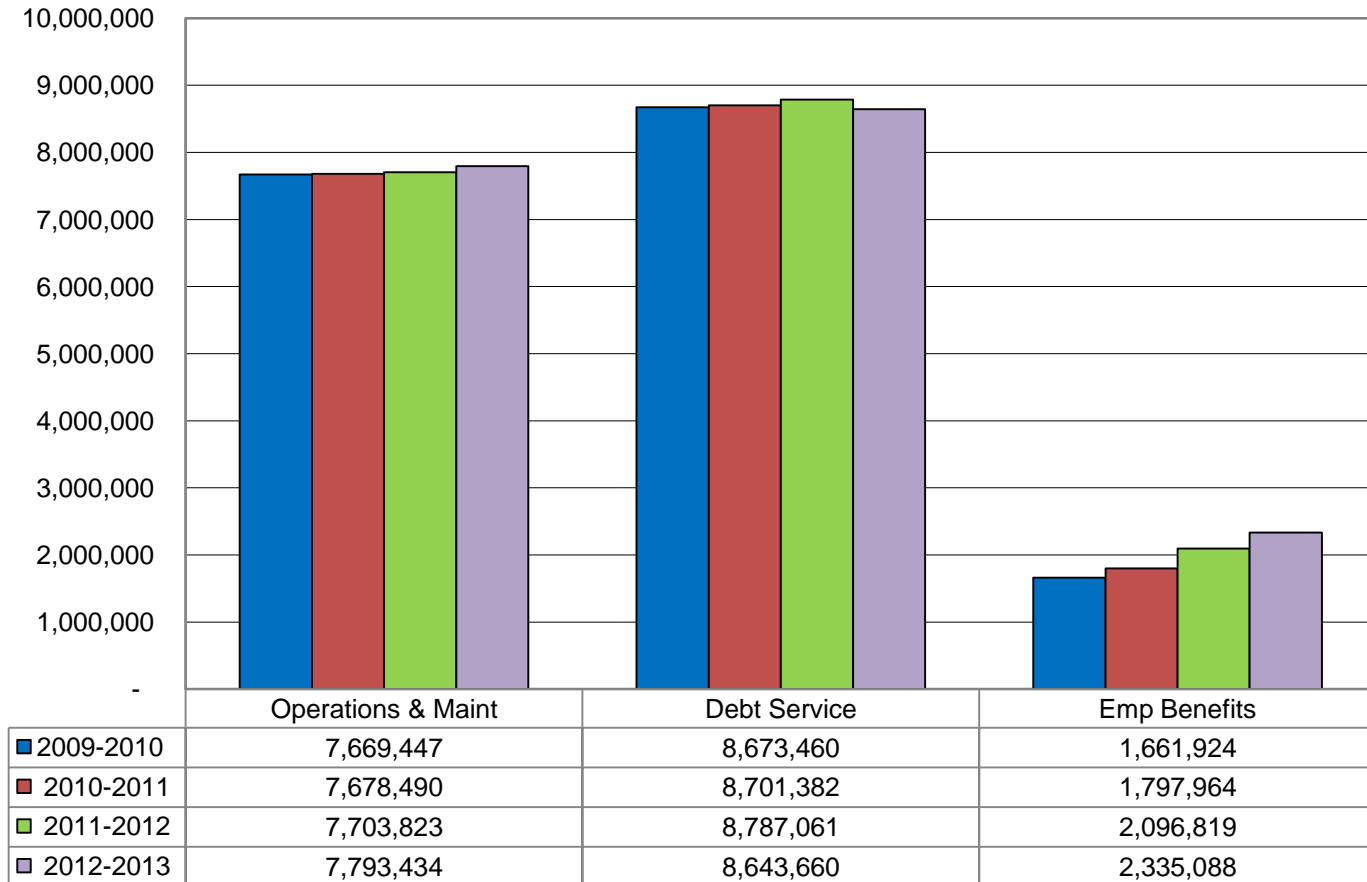


# Pittsford Central School District 2012-2013 Adopted Budget

## Capital Component

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

Capital Component



# Pittsford Central School District 2012-2013 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 (2009-2010)
- Includes all instructional and related administrative costs
- Excludes debt service, operations and maintenance transportation and district-wide administration

### Cost Per Pupil per NYSED

	General Education	Special Education	Total – All Students
Pittsford CSD	\$ 9,730	\$ 36,586	\$ 18,063
Similar District	\$ 12,279	\$ 34,484	\$ 22,124
All NYS Schools	\$ 11,105	\$ 26,888	\$ 19,921

# Pittsford Central School District 2012-2013 Adopted Budget

## Property Tax Cap - NEW

- The cornerstone of the formula caps the Tax Levy growth from one year to the next by 2% or Consumer Price Index (CPI-U) whichever is less
- Each school's Tax Cap will vary due to various exclusion items and community economic factors:
  - Capital Expenditures & Debt that voters already approved
  - Increase in pension costs beyond two basis points
  - Property Value Enhancements to the Tax Base
  - Changes in County Industrial Development Exemption Agreements

## Pittsford Specifics

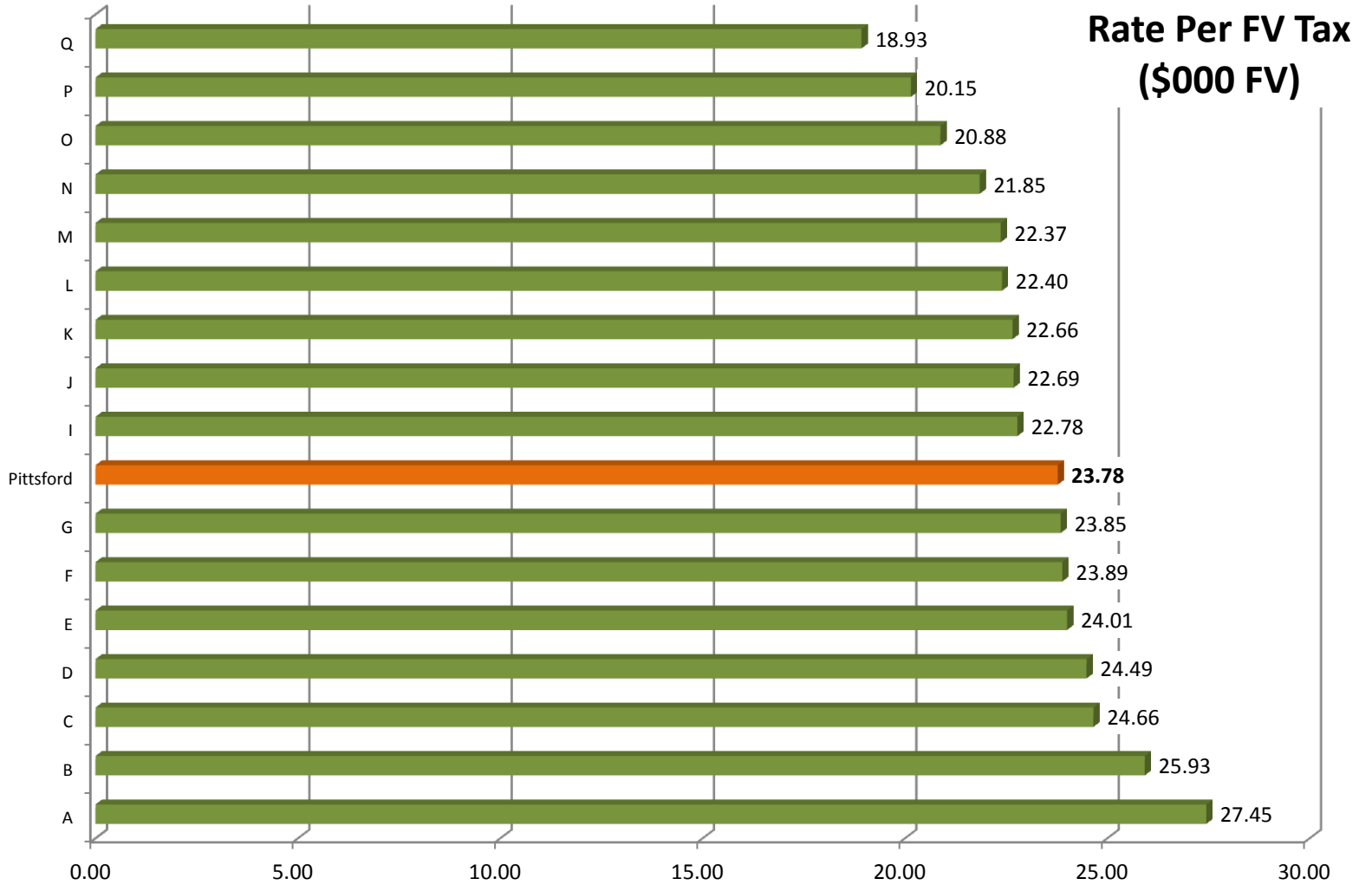
- CPI-U is 3.2%, so year-to-year growth can be 2%
  - +\$1,675m 2.0%
- Exclusion Items
  - +\$680,000 0.8% Tax Base Growth from NYS Tax & Fin
  - +\$854,000 1.0% County Industrial Development Exemptions returned to tax rolls
  - +\$ 81,000 0.1% Pensions
  - -\$231,000 0.3% Capital/Debt
- +\$3,059,000 3.60%  
Calculated Property Tax Cap
- +\$2,737,920 3.22% Proposed Tax Levy Increase
  - Below the Tax Cap, so simple majority vote is required

# Pittsford Central School District 2012-2013 Adopted Budget

## 2012-2013 Proposed Budget – ESTIMATED REVENUES

DESCRIPTION	2011-12	ESTIMATED 2012-13	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY & STAR	\$ 84,971,450	\$ 87,709,370,	\$ 2,737,920	3.22%
STATE AID	\$ 18,086,313	\$ 17,350,090	\$ (736,223)	-4.24%
SALES TAX	\$ 4,398,705	\$ 4,500,000	\$ 101,295	2.30%
INTEREST	\$ 125,000	\$ 123,968	\$ (1,032)	-0.83%
MISC REVENUE	\$ 2,181,258	\$ 1,534,948	\$ (646,310)	-29.63%
FUND BALANCE & RESERVES	\$ 1,828,000	\$ 1,928,000	\$ 100,000	5.47%
<b>TOTAL REVENUES</b>	<b>\$ 111,590,726</b>	<b>\$ 113,146,376</b>	<b>\$ 1,555,650</b>	<b>1.39%</b>

# Pittsford Central School District 2012-2013 Adopted Budget

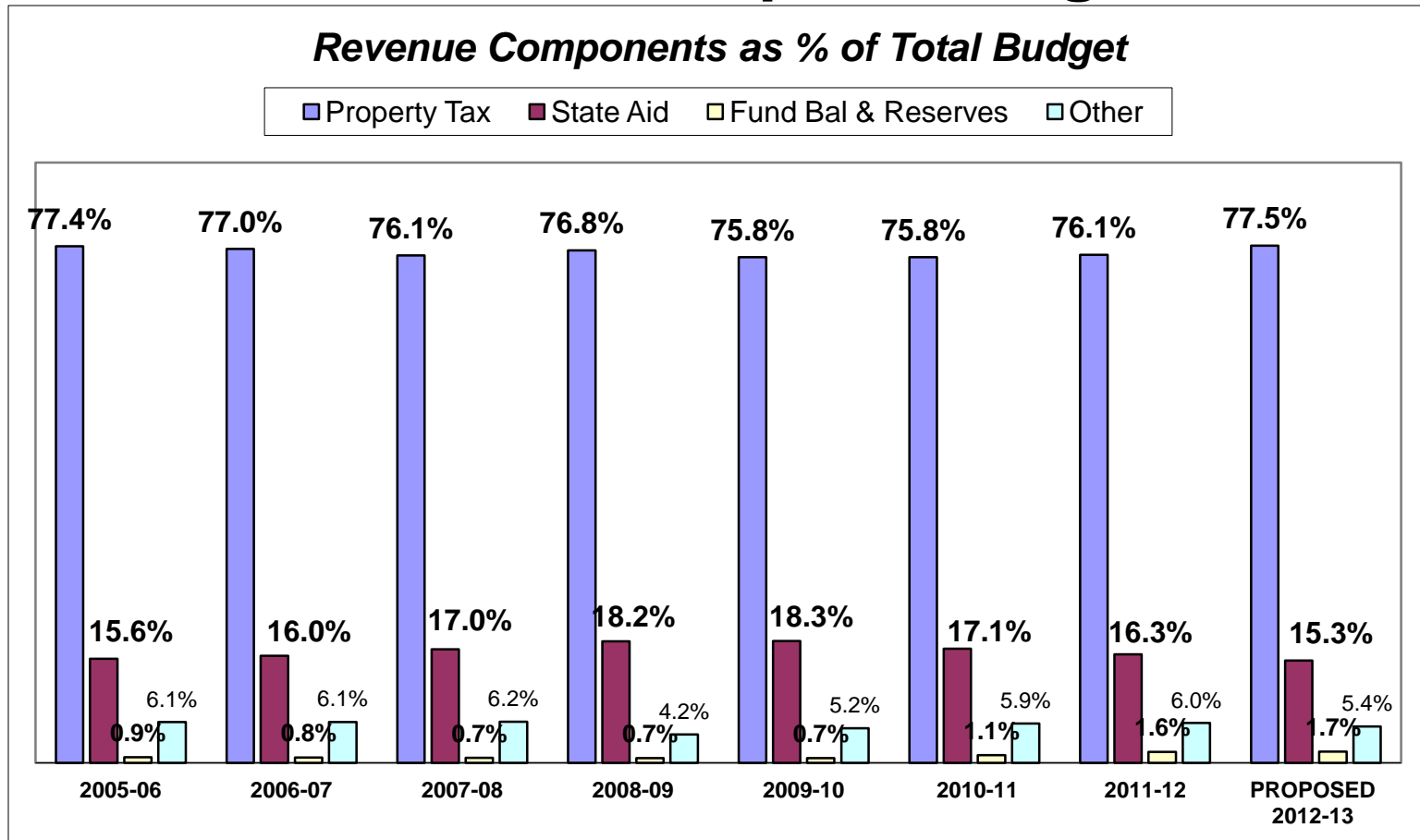


# Pittsford Central School District 2012-2013 Adopt Budget

- **Administrative Efficiency Aid**

- PCSD is one of 47 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 expenditures.
- To be administrative efficient district must expend less than 1.8% of budget and less than \$348 per pupil on administration. PCSD is 1.4% and \$274 respectively.

# Pittsford Central School District 2012-2013 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 four years shows a decline in NYS support of the PCSD Budget
- Despite the reduction of State Aid, the District has taken measures to contain the level of local support of the budget by increasing the use of Fund Balance and Reserves (beige bar) and implementing efficiencies that reduce costs and/or increase revenue
- 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 2012-2013 Budget Adoption

## What is a Contingent Budget and process?

- If the voters do not approve a proposed budget, the Board of Education may:
  - Go before the voters for one more vote on the same or different budget
  - Implement the contingent budget after the first defeat, but must implement contingent budget if the second budget is not approved by the voters
- Contingent Budget Cap is no longer based on a permissible expenditure growth, but a cap on the taxes levied. *The Tax Levy cannot be greater than the previous year.*
- **The Contingent Budget**
  - Contingent Budget must be calculated based on a zero percent tax levy increase and as required by law, certain items must be removed from the budget:
    - ◆ Non health & safety or preservation of facilities related equipment
    - ◆ Community or non-school use of facilities is not permitted
- **The Contingent Budget is \$110,406,456; which is 1.06% LESS than the current year 2011-2012 budget**
  - The average taxpayer's tax bill is estimated to be \$50 less in taxes than the current budget



# Pittsford Central School District 2012-2013 Budget Adoption

## Quick Reference

- **BY THE NUMBERS**

– Budget (What voters will vote on)	\$113,146,376	+1.39%
– Tax Levy (Total Taxes to be collected)	\$87,709,370	+3.22%
– Property Tax Cap	\$88,031,208	+3.60%
– Consumer Price Index		+3.20%
– Projected Full Value Tax Rate per \$1,000 assessed value of property		
• Tax Rate	\$24.26	+1.99%
– Estimated Tax Impact on average home?		
• Total Tax \$5,095		
• Increase of \$99 or 1.99%		

# Pittsford Central School District 2012-2013 Adopted Budget

One proposition:

– **Bus Purchase Reserve**

- Authorization to expend from the Reserve (savings) not more than \$1,087,000 for the replacement of ten (10) school buses;

– *The Proposition, if approved, will generate additional State Aid in subsequent years*, to be used to replenish the reserve for future replacements

– *NO tax impact if approved by the voters*

## 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 one million, eighty-seven thousand dollars (\$1,087,000), less trade-in allowance, to be used for the purchase of six replacement sixty-six passenger buses, and four replacement thirty-six passenger buses and communications equipment used in the operation of such buses.

# Pittsford Central School District 2012-2013 Adopted Budget

- **May 15, 2012 – Annual Election & Budget Vote**

7:00 a.m. to 9:00 p.m. Barker Road Middle School gymnasium;

Voter identification is required

- End of Presentation

