



Pittsford Central School District

Budget Work Session #3

March 19, 2012

Pittsford Central School District 2012-2013 Budget Work Session

- 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
 - Key Points
 - Additional Proposition
 - Bus Purchase Reserve
 - What's Next



Pittsford Central School District 2012-2013 Budget Work Session

Quick Recap from previous Board Work Sessions

- The Challenge
 - Net Loss of non-property tax revenue -\$1.43m
 - State Aid Reductions
 - Reductions in Industrial Development Agency Payments (PILOT)
 - The latest guidance from NYS established the Property Tax Cap at 3.41% or +\$2.90m
 - The Board established the Tax Cap as the target levy
 - The first Draft Budget resulted in an increase of \$3.36m 3.01%
 - A budget gap of \$1.89m resulted
- Solutions employed
 - \$1.89m in budget reductions and efficiencies implemented
 - \$1m in Draft #2
 - Draft #3 - \$790,000 plus Revenue - See Summary Slide
 - \$1.83m in Fund Balance and Reserves used to reduce the 2012-2013 Proposed Tax Levy

Pittsford Central School District 2012-2013 Budget Work Session

Area/Dept	Description and Impact	Cost Impact		
		Added	Savings	Net
Special Ed - District	Reduce 2.0 FTE per contract		\$ (97,222)	\$ (97,222)
Special Ed - MHS	Provide service for 7 students in-district and reduce BOCES Cost. Would require hire of 6 FTE	\$ 296,427	\$ (452,438)	\$ (156,011)
Special Ed - BRMS	Provide service for 2 students in-district and reduce BOCES Cost. Would require hire of 2 FTE	\$ 59,500	\$ (109,378)	\$ (49,878)
Technology	Reorganize Instructional Technology Specialists (ITS) from bldg based model to District Team. Reduction of 2.0 FTE ITS through attrition		\$ (70,281)	\$ (70,281)
Family Consumer Science	Reduce 1.0 FTE through retire attrition. Offer in one grade only		\$ (55,437)	\$ (55,437)
Instructional Music	Reduce .6 FTE. Increase lesson group size		\$ (34,171)	\$ (34,171)
Athletics	Alpine Ski - Limit 16 athletes per school and reduce 1 Asst Coach per school. Merge Indoor Track reduce 1 Asst Coach each school. Limit V & JV teams that currently have open enrollment. Reduce Modified Officials		\$ (22,913)	\$ (22,913)
Transportation	One bus per team for Alpine Ski & Indoor track. JV Hockey eliminate bus. V Hockey, Volleyball and Wrestling no return transportation. Outdoor Track limit two buses per team		\$ (9,300)	\$ (9,300)
Operations & Maint	Sunday & Holiday Athletic practices when no other facility use, limit custodial OT hours		\$ (8,000)	\$ (8,000)
Transportation	Combine K - Grade 5 into one run		\$ (142,000)	\$ (142,000)
Debt Service	Refinance Bonds \$2.6 million savings over ten years		\$ (143,000)	\$ (143,000)
Totals	Total Stage II Reductions / Savings			\$ (788,213)

Pittsford Central School District 2012-2013 Budget Work Session

Proposed Athletic Department Reductions

- Alpine Skiing \$11,000.00
 - Cut MHS Alpine Ski Asst. Coach-\$4931
 - Cut SHS Alpine Ski Asst. Coach-\$4566
 - Limit Transportation to 1 bus for both teams
- Merge Indoor Track Programs \$10,213.00
 - League Dues-\$925
 - Limit Transportation-\$1800
 - Cut MHS Indoor Track Asst. Coach-\$4018
 - Cut SHS Indoor Track Asst. Coach-\$3470
- Limit practice and game transportation \$6,000.00
 - JV hockey-eliminate
 - V Hockey-no return from identified practice or games
 - Volleyball-no return from matches
 - Wrestling-no return from tournaments
 - Outdoor Track-limit 2 buses per team
- Limit custodial OT hours for Sundays/Holidays/Breaks \$8,000.00
- Limit Modified Officials when able from 2 to 1 \$5000.00
- Total savings \$40,213.00**

Pittsford Central School District 2012-2013 Budget Work Session

What Has Changed Since February 28

- March 8th, 16th and 19th informed of additional COMIDA property being returned to the tax rolls
 - Payments In Lieu of Tax revenue reduced an additional \$147,149
 - *The Impact?*
 - The Property Tax Cap increased from 3.41% to 3.60%
 - Options
 - **Raise the Proposed Tax Levy** by the amount returning to the tax rolls, commensurate with the Tax Cap – *Not Recommended*
 - **Maintain the Proposed Tax Levy** of 3.41% resulting in a revenue shortfall because the PILOT loss is not being allowed to move to the tax levy – *Recommended & Implemented*
 - » *The Gap was filled by increasing miscellaneous revenue and increasing the use of Fund Balance and Reserves*

Pittsford Central School District 2012-2013 Budget 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 and attrition savings
- Due to the vast disbursement of the above items, the comment will not be repeated in each section
- Assumption – the Proposed 2012-2013 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 2012-2013 Budget Work Session

Putting It Together

TOTAL PROGRAM SERVICES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Schools	\$ 45,521,945	\$ 46,057,067	\$ 535,122	1.18%
Central Student Services	\$ 8,201,708	\$ 7,989,782	\$ (211,926)	-2.58%
Instructional Services	\$ 3,165,562	\$ 3,037,933	\$ (127,629)	-4.03%
Support Services	\$ 14,178,497	\$ 14,386,428	\$ 207,931	1.47%
Central Administration	\$ 391,971	\$ 413,734	\$ 21,763	5.55%
Unallocated Expenses	\$ 40,131,043	\$ 41,221,142	\$ 1,090,099	2.72%
Total Program Services	\$ 111,590,726	\$ 113,106,086	\$ 1,515,360	1.36%

Pittsford Central School District 2012-2013 Budget Work Session

	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
ELEMENTARY	\$ 16,505,400	\$ 16,441,090	\$ (64,310)	-0.39%
MIDDLE	\$ 11,587,937	\$ 11,803,641	\$ 215,704	1.86%
HIGH	\$ 17,428,608	\$ 17,812,336	\$ 383,728	2.20%
TOTAL SCHOOLS	\$ 45,521,945	\$ 46,057,067	\$ 535,122	1.18%

	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,288,104	\$ 2,297,615	\$ 9,511	0.42%
School Support	\$ 4,966,706	\$ 4,931,070	\$ (35,636)	-0.72%
Teaching Reg. Ed.	\$ 26,721,131	\$ 26,922,529	\$ 201,398	0.75%
Special Ed.	\$ 5,077,330	\$ 5,374,895	\$ 297,565	5.86%
Career & Tech. Ed.	\$ 249,450	\$ 249,586	\$ 136	0.05%
Library & Tech	\$ 1,417,072	\$ 1,420,176	\$ 3,104	0.22%
Pupil Services	\$ 2,820,624	\$ 2,823,536	\$ 2,912	0.10%
Co-curricular & Athletics	\$ 1,981,528	\$ 2,037,660	\$ 56,132	2.83%
Total All School Programs & Services	\$ 45,521,945	\$ 46,057,067	\$ 535,122	1.18%

Pittsford Central School District 2012-2013 Budget Work Session

Elementary Schools

ELEMENTARY SCHOOLS	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
School Admin	\$ 882,099	\$ 864,085	\$ (18,014)	-2.04%
School Support	\$ 2,185,162	\$ 2,201,198	\$ 16,036	0.73%
Teaching Reg. Ed.	\$ 9,549,361	\$ 9,444,495	\$ (104,866)	-1.10%
Special Ed.	\$ 2,198,427	\$ 2,221,029	\$ 22,602	1.03%
Library & Tech	\$ 563,531	\$ 562,133	\$ (1,398)	-0.25%
Pupil Services	\$ 1,094,215	\$ 1,110,914	\$ 16,699	1.53%
Co-curricular	\$ 32,605	\$ 37,236	\$ 4,631	14.20%
Total Elementary Programs & Services	\$ 16,505,400	\$ 16,441,090	\$ (64,310)	-0.39%

- **Specific Highlights**

- Retirement attrition savings
- Supplies, equipment, contractual – common reduction areas
- Special Education – Reflects to date enrollment/staffing
- 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 2012-2013 Budget Work Session

Middle Schools

MIDDLE SCHOOLS	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
School Admin	\$ 586,291	\$ 595,165	\$ 8,874	1.51%
School Support	\$ 1,180,922	\$ 1,171,463	\$ (9,459)	-0.80%
Teaching Reg. Ed.	\$ 7,238,221	\$ 7,362,145	\$ 123,924	1.71%
Special Ed.	\$ 1,347,717	\$ 1,409,491	\$ 61,774	4.58%
Library & Tech	\$ 297,284	\$ 306,248	\$ 8,964	3.02%
Pupil Services	\$ 646,983	\$ 654,331	\$ 7,348	1.14%
Co-curricular & Athletics	\$ 290,519	\$ 304,798	\$ 14,279	4.91%
Total Middle School Programs & Services	\$ 11,587,937	\$ 11,803,641	\$ 215,704	1.86%

- **Specific Highlights**

- Reduce .3 FTE Instrumental Music teacher by increasing lesson group size
- Reduce Family & Consumer Science teacher and offer at one grade level
- Take back BOCES students to Special Ed class in District resulting in a net savings after the hire of 2 positions – See savings in Central Student Services
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule

Pittsford Central School District 2012-2013 Budget Work Session

High Schools

HIGH SCHOOLS	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
School Admin	\$ 819,714	\$ 838,365	\$ 18,651	2.28%
School Support	\$ 1,600,622	\$ 1,558,409	\$ (42,213)	-2.64%
Teaching Reg. Ed.	\$ 9,933,549	\$ 0,115,889	\$ 182,340	1.84%
Special Ed.	\$ 1,531,186	\$ 1,744,375	\$ 213,189	13.92%
Career & Tech. Ed.	\$ 249,450	\$ 249,586	\$ 136	0.05%
Library & Tech	\$ 556,257	\$ 551,795	\$ (4,462)	-0.80%
Pupil Services	\$ 1,079,426	\$ 1,058,291	\$ (21,135)	-1.96%
Co-curricular & Athletics	\$ 1,658,404	\$ 1,695,626	\$ 37,222	2.24%
Total High School Programs & Services	\$ 17,428,608	\$ 17,812,336	\$ 383,728	2.20%

• Specific Highlights

- Course offerings will be limited by current budget/staffing
 - Reduce .3 FTE Instrumental Music teacher by increasing lesson group size
 - Provide a BOCES Special Ed class in District resulting in a net savings after the hire of 6 teaching and support staff – see savings in Central Student Services
 - Reduce 2.0 FTE Special Ed per contract
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule
 - Limit participation in JV and V teams that have open enrollment
 - Merge SHS/MHS Indoor Track teams
 - Eliminate 4 assistant coaching positions – Indoor Track and Alpine Skiing

Pittsford Central School District 2012-2013 Budget Work Session

Central Student Services

CENTRAL STUDENT SERVICES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Regular Ed. - BOCES	\$ 494,511	\$ 478,135	\$ (16,376)	-3.31%
Special Ed. - District	\$ 1,142,938	\$ 1,150,111	\$ 7,173	0.63%
Special Ed. - BOCES	\$ 4,895,296	\$ 4,545,025	\$ (350,271)	-7.16%
Health & Pupil Services - Public & Private	\$ 1,602,963	\$ 1,750,511	\$ 147,548	9.20%
Summer Services	\$ 35,000	\$ 35,000	\$ -	0.00%
Tech, Library - Private & Public	\$ 31,000	\$ 31,000	\$ -	0.00%
Total Central Student Services	\$ 8,201,708	\$ 7,989,782	\$ (211,926)	-2.58%

- **Specific Highlights**

- BOCES pullout of programs to in-district programs brings students back to home district and reduces BOCES tuition costs (savings)
- 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
- Health services to private schools is required by law and offset by an increased revenue from billing school districts of residence

Pittsford Central School District 2012-2013 Budget Work Session

Instructional Services

CENTRAL INSTRUCTIONAL SERVICES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Curriculum Office & District				
Textbook	\$ 736,845	\$ 665,902	\$ (70,943)	-9.63%
Standards Leaders	\$ 401,328	\$ 426,913	\$ 25,585	6.38%
Teacher & Instruct Materials Centers	\$ 240,702	\$ 246,218	\$ 5,516	2.29%
Pupil Personnel Office	\$ 322,900	\$ 348,971	\$ 26,071	8.07%
Instructional Technology	\$ 1,463,787	\$ 1,349,929	\$ (113,858)	-7.78%
Total Instructional Services	\$ 3,165,562	\$ 3,037,933	\$ (127,629)	-4.03%

- **Specific Highlights**

- Reductions to meet directed target
- Salary and stipends reflect contract
- Teacher Center Grant eliminated and Federal Stimulus ARRA funds expired
- This budget is absorbing much of the costs associated with new NYS mandates requiring minimum professional development and evaluation standards for teachers
- Two retiring Instructional Technology Specialist positions will not be replaced. School-based to District-based model

Pittsford Central School District

2012-2013 Budget Work Session

Support Services

SUPPORT SERVICES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Finance	\$ 714,010	\$ 714,914	\$ 904	0.13%
Auditing	\$ 69,000	\$ 70,000	\$ 1,000	1.45%
Personnel	\$ 336,607	\$ 324,843	\$ (11,764)	-3.49%
Public Info & Printing	\$ 401,400	\$ 401,347	\$ (53)	-0.01%
Buildings, Operations Security & Grounds	\$ 7,703,823	\$ 7,782,801	\$ 78,978	1.03%
Technology - Support Services	\$ 726,766	\$ 897,803	\$ 171,037	23.53%
Pupil Transportation	\$ 4,226,891	\$ 4,194,720	\$ (32,171)	-0.76%
Total Support Services	\$ 14,178,497	\$ 14,386,428	\$ 207,931	1.47%

- **Specific Highlights**

- Previous year's efficiencies implemented continue to demonstrate savings
- Buildings & Grounds
 - Fuel and utilities price volatility continue to be of concern
 - Five years of budget reductions, combined with increased costs, demand and expectations
 - Aging equipment and facilities
 - Athletics – Pilot not utilizing custodians for practices on Sundays and Holidays
- Technology – reclassified some telephone related expenses from B & G to maximize state aid revenue
- Transportation Savings
 - Combine the K-3, 4-5 bus runs into one run and start/end time
 - AM/PM Kindergarten will not be parental choice but based on neighborhood
 - Athletic Adjustments
 - Combine when possible
 - No return from events for some sports
 - Limit of two buses for Outdoor Track

Pittsford Central School District 2012-2013 Budget Work Session

Central Administration

CENTRAL ADMINISTRATION	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Board of Education	\$ 22,530	\$ 31,495	\$ 8,965	39.79%
District Clerk & Annual Meeting	\$ 21,710	\$ 28,641	\$ 6,931	31.93%
Office of Chief Executive Officer	\$ 347,731	\$ 353,598	\$ 5,867	1.69%
Total Central Administration	\$ 391,971	\$ 413,734	\$ 21,763	5.55%

• Specific Highlights

- Board of Education reinstatement of NYS School Board Association membership providing increased information, guidance and support for schools
- The law requires legal notices to be published in paid subscription newspapers and the costs of publications has increased significantly. The District is required to expend in excess of \$6,000 for budget vote related supplies and publications
- Central Administration represents .37% of the total budget
- Pittsford is one of only 63 out of 733 school districts to be deemed “Administratively Efficient” and receive additional aid as a result

Pittsford Central School District 2012-2013 Budget Work Session

Undistributed Expenses

UNALLOCATED EXPENSES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Debt Service & Transfers	\$ 8,857,665	\$ 8,743,660	\$ (114,005)	-1.29%
Legal & Insurance	\$ 670,425	\$ 662,646	\$ (7,779)	-1.16%
BOCES Admin Charge	\$ 1,010,589	\$ 1,017,496	\$ 6,907	0.68%
Benefits - District Wide	\$ 29,592,364	\$ 30,797,340	\$ 1,204,976	4.07%
Total Unallocated Expenses	\$ 40,131,043	\$ 41,221,142	\$ 1,090,099	2.72%

- **Specific Highlights**

- Debt Service decreased due to refinancing the bonds from the Revitalization Project saving \$2.6m over ten years
- BOCES administration charge occurs regardless of participation in BOCES or not
- Teacher's and Employee's Retirement Systems employer contribution rates as set by NYS increased approximately 8% or \$570,000
- Health Insurance cost growth contained to 2% or \$290,000 due to:
 - Savings from participation in the Rochester Area Schools Health Plan (RASHP) having the lowest increase ever, and seven times less than the average community rated plan
 - Increased employee contribution and migration to lower cost plans as per recent Collective Bargaining Agreements (CBAs)

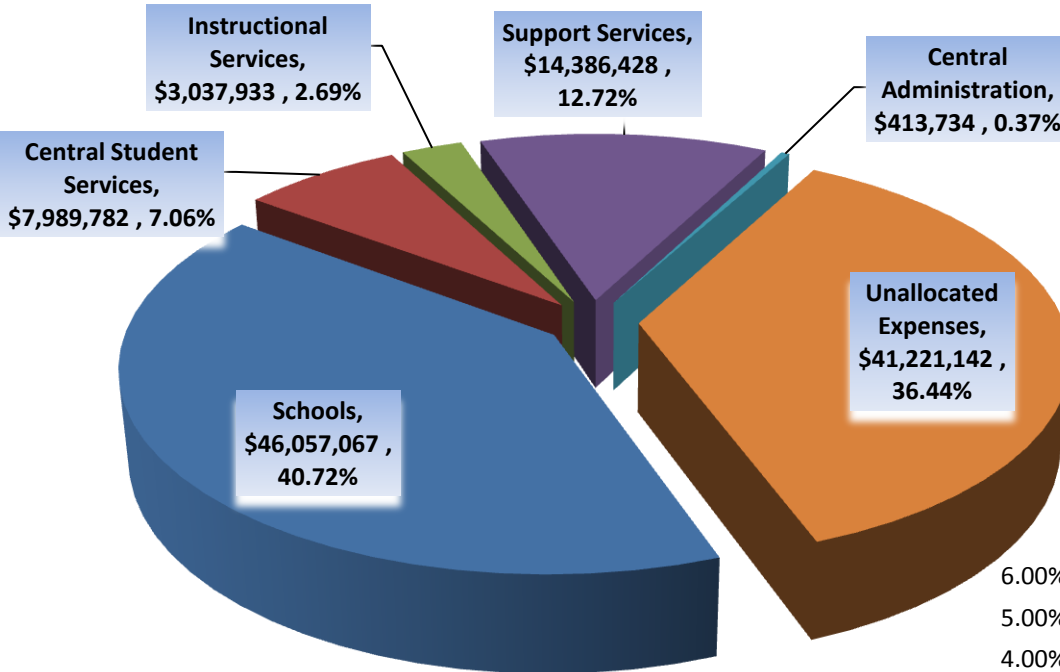
Pittsford Central School District 2012-2013 Budget Work Session

Putting It Together

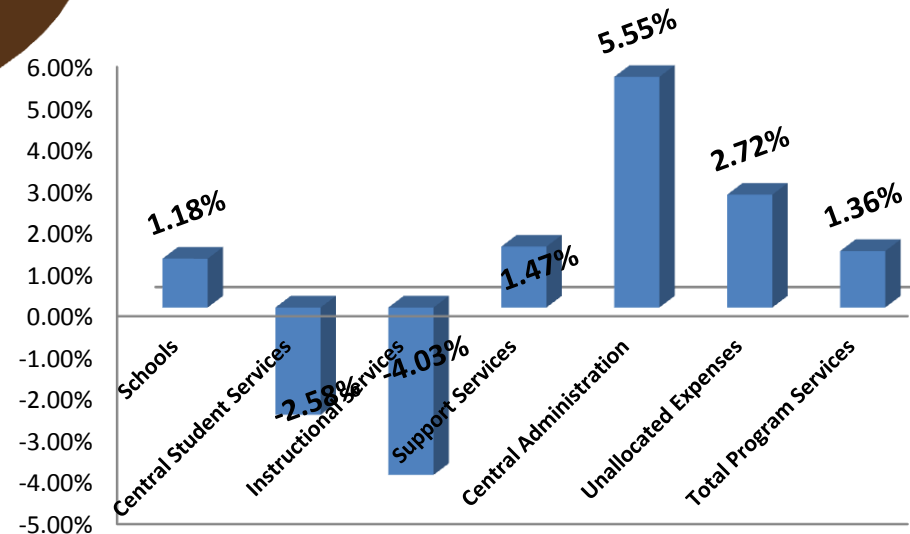
TOTAL PROGRAM SERVICES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Schools	\$ 45,521,945	\$ 46,057,067	\$ 535,122	1.18%
Central Student Services	\$ 8,201,708	\$ 7,989,782	\$ (211,926)	-2.58%
Instructional Services	\$ 3,165,562	\$ 3,037,933	\$ (127,629)	-4.03%
Support Services	\$ 14,178,497	\$ 14,386,428	\$ 207,931	1.47%
Central Administration	\$ 391,971	\$ 413,734	\$ 21,763	5.55%
Unallocated Expenses	\$ 40,131,043	\$ 41,221,142	\$ 1,090,099	2.72%
Total Program Services	<u>\$ 111,590,726</u>	<u>\$ 113,106,086</u>	<u>\$ 1,515,360</u>	<u>1.36%</u>

Pittsford Central School District 2012-2013 Budget Work Session

2012-2013 Program Services Budget Composition - Total \$113,106,086



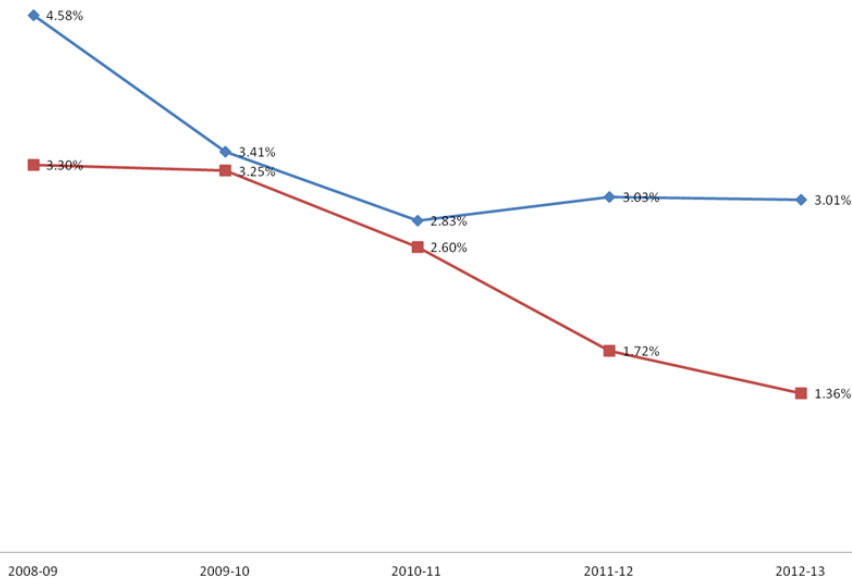
Percent Change by Program Area



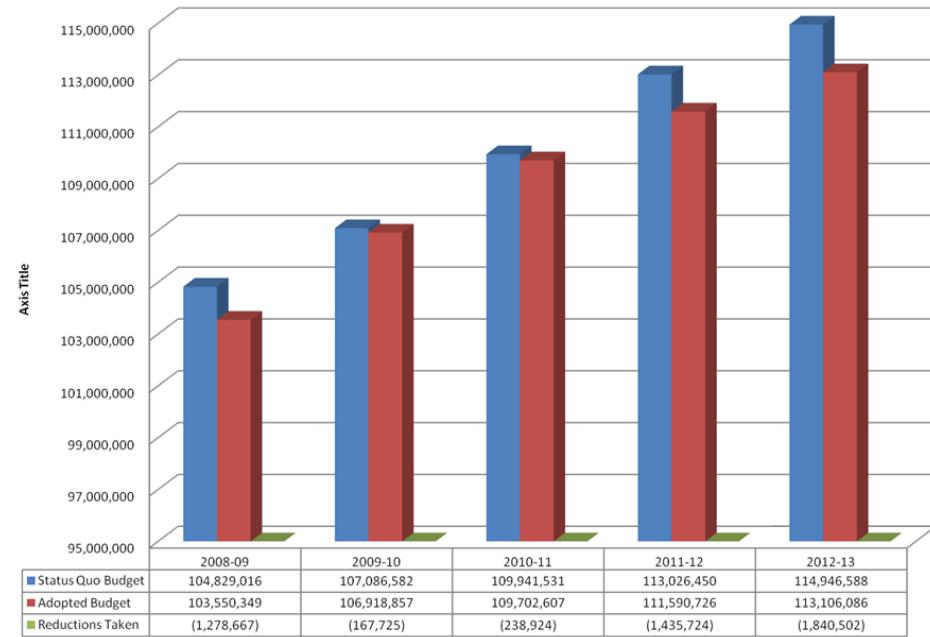
Pittsford Central School District 2012-2013 Budget Work Session

Draft #1 Budget v. Adopted Budget Trend

— Status Quo Budget — Adopted Budget



Draft v Adopted Budget Trend



Pittsford Central School District

2012-2013 Budget Work Session

Revenue Summary

DESCRIPTION	2008-09	2009-10	2010-11	2011-12	ESTIMATED 2012-13	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY	\$ 79,542,035	\$ 81,061,355	\$ 83,177,728	\$ 84,971,450	\$ 87,867,518	\$ 2,896,068	3.41%
PMTS IN LIEU OF TAX	\$ 1,156,404	\$ 1,327,472	\$ 1,660,870	\$ 1,287,041	\$ 433,000	\$ (854,041)	-66.36%
STATE/FEDERAL AID	\$ 18,864,311	\$ 19,550,148	\$ 18,795,459	\$ 18,136,313	\$ 17,201,652	\$ (934,661)	-5.15%
SALES TAX	\$ 1,922,920	\$ 3,270,340	\$ 4,131,535	\$ 4,398,705	\$ 4,500,000	\$ 101,295	2.30%
INTEREST	\$ 750,000	\$ 400,000	\$ 125,000	\$ 125,000	\$ 123,968	\$ (1,032)	-0.83%
MISC REVENUE	\$ 564,679	\$ 559,542	\$ 562,015	\$ 844,217	\$ 1,051,948	\$ 207,731	24.61%
FUND BALANCE & RESERVES	\$ 750,000	\$ 750,000	\$ 1,250,000	\$ 1,828,000	\$ 1,928,000	\$ 100,000	5.47%
TOTAL REVENUES	\$ 103,550,349	\$ 106,918,857	\$ 109,702,607	\$ 111,590,726	\$ 113,106,086	\$ 1,515,360	1.36%

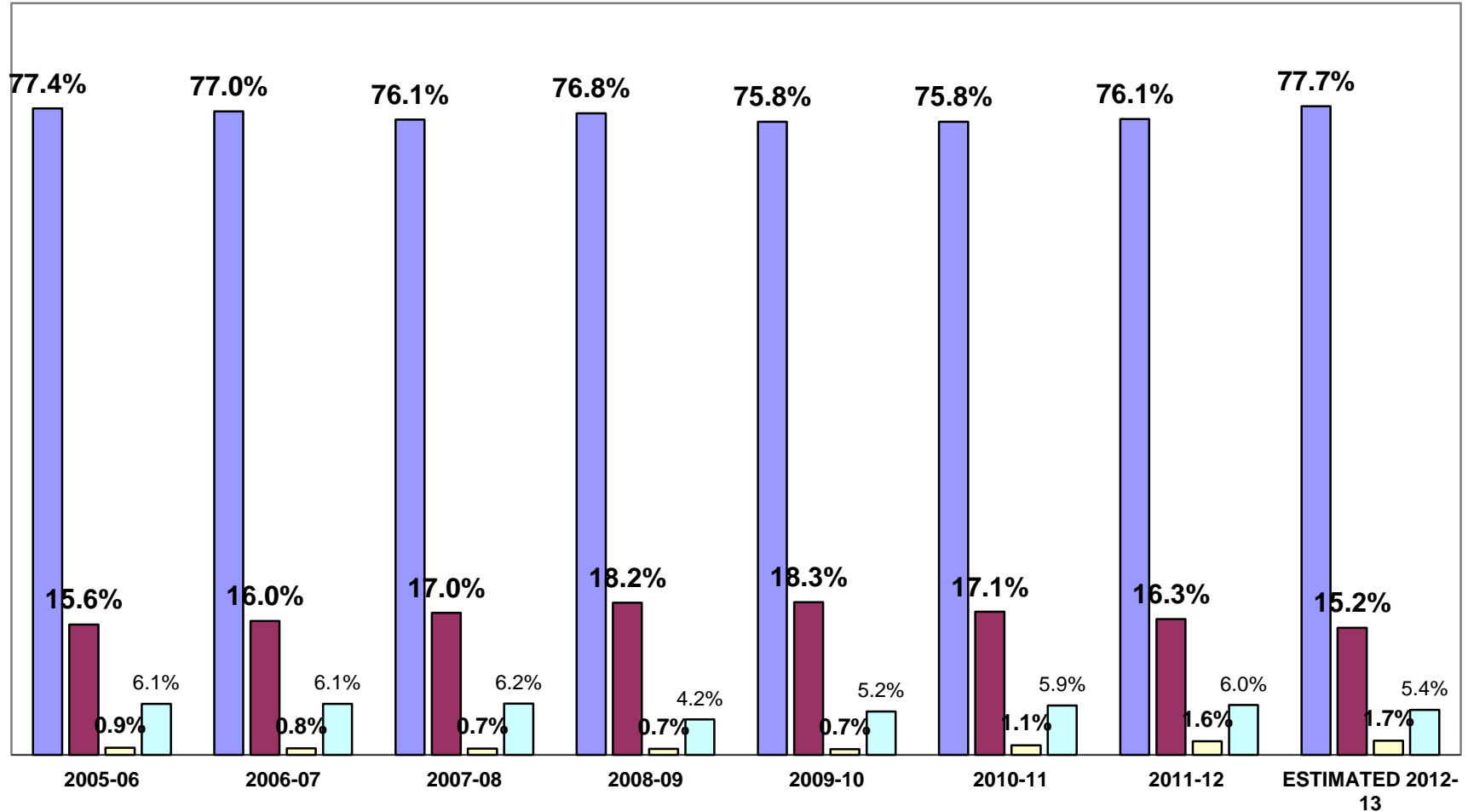
• Specific Highlights

- Property Tax Levy – First year of the Property Tax Cap. For Pittsford this year the formula calculates to a Capped increase over the prior year's levy of 3.6%. Formula "Exclusion Items" that affect the Tax Cap being more than 2% are:
 - Increase in Property Tax Base (new development)
 - Return of County of Monroe Industrial Development Properties to the tax rolls, previously tax exempt and lessee businesses paid a reduced tax payment in lieu of taxes. PILOT revenue has reduced \$1.2m or 72% in the last three years
- Since 2009-10 the Levy has increased 8.4% for an annual average of 2.1% and the average Consumer Price Index for the same period is 2.1%
- State Aid – Governor's Proposed Budget
 - Foundation (General Operating) continues to be frozen to what was received in 2007-08 and further reduced by over \$3 million for the "Gap Elimination Adjustment"
 - Since 2009-10, State Aid has **decreased** \$2.35m or 12% (includes Federal Stimulus Funds ended in 2011-12)

Pittsford Central School District 2012-2013 Budget Work Session

Revenue Components as % of Total Budget

Property Tax State Aid Fund Bal & Reserves Other Revenue

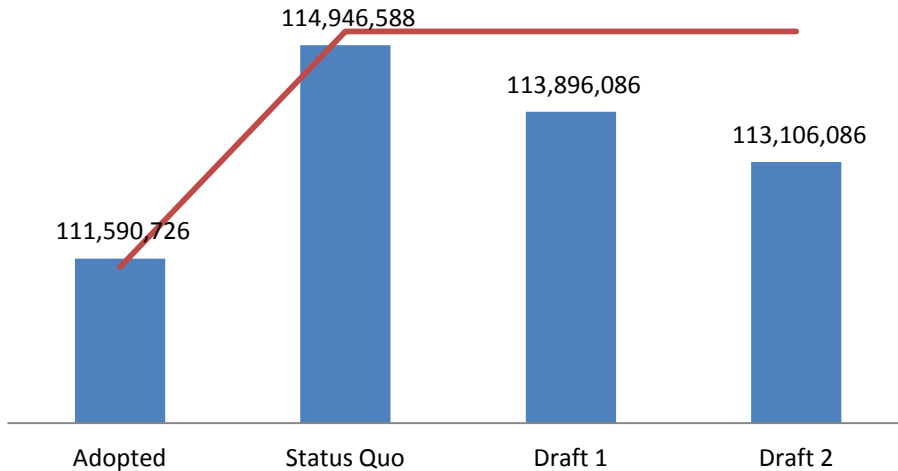


Pittsford Central School District 2012-2013 Budget Work Session

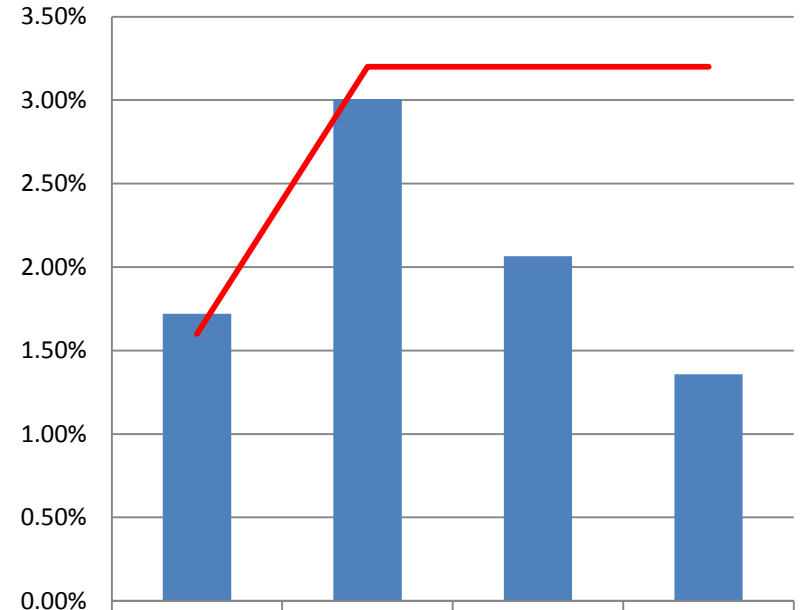
Budget Development Progression

Budget Development Progression

■ Total Budget — CPI \$



Budget Compared to Consumer Price Index



■ % Chg fr Adopted	Adopted	Status Quo	Draft 1	Draft 2
	1.72%	3.01%	2.07%	1.36%
— CPI %	1.60%	3.20%	3.20%	3.20%

Pittsford Central School District 2012-2013 Budget Work Session

Proposition No. 1 Capital Reserve Fund - Purchase of Buses

- Purchase of ten replacement buses at a total maximum cost of \$1,087,000
 - Six - 66 passenger, \$111,167 ea.
 - Four - 36 passenger mini-bus, \$105,000 ea.
 - Trade-in allowance will reduce total cost
 - *Will not impact the tax levy*
 - Will generate approximately \$685,000 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 2012-2013 Budget 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 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 Budget Work Session

2012-2013 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 2012-2013 Budget Work Session

Key Points

- Budget increase is 1.36% which is less than half of CPI
- Estimate tax levy increase is 3.41% and below the NYS Property Tax Cap of 3.6%
- The Tax Cap is more than 2% because of property assessments that are excluded from the formula as per the law
- The District implemented over \$2 million in reductions and efficiencies
 - Since 2009-10 \$5.9 million in reductions and efficiencies implemented
 - Since 2009-10 \$4.5million in state aid lost
- PCSD continues to be one of a few districts to get Administrative Efficiency Aid
- Contingent budget would require a 0% tax levy increase and as a result \$2.9 million of additional reductions would be required
 - Would mean a budget 1.24% or \$1.4 million less than the 2011-2012 budget



Pittsford Central School District 2012-2013 Budget Work Session

Tax Levy & Cap Analysis

- **Calculated Tax Levy Cap Increase** **3.60%**
- **Proposed Tax Levy Increase** **3.41%**
- **Less Exclusion Items**
 - PILOTs returned to tax roll 1.03%
 - Tax Base Growth 0.82%
 - Retirement Pension 0.09%
- **Total Exclusion Items** **-1.94%**
- **Net Proposed Tax Levy Increase** **1.47%**
- **\$450,000 or .53% below 2%**

Pittsford Central School District 2012-2013 Budget Work Session

Budget Timetable

- Board adopts Budget April 17
- Annual Budget Hearing May 7, 7:00 pm
Barker Road Middle School
- Budget Vote May 15, 7:00 am to 9:00 pm
Barker Road Middle School
gymnasium; Voter identification
is required



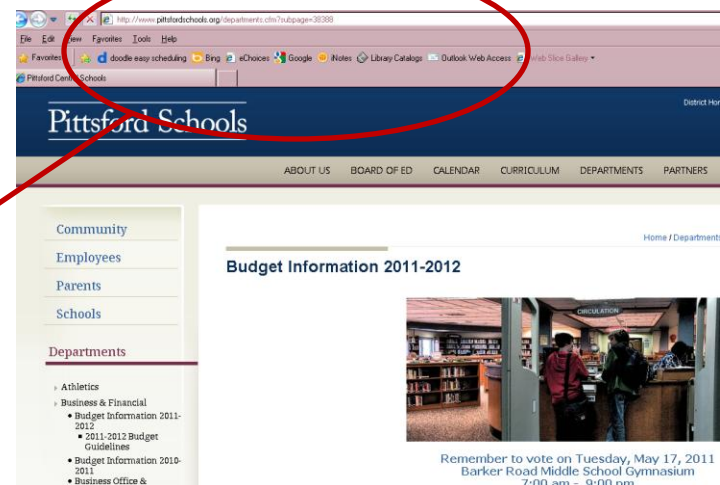
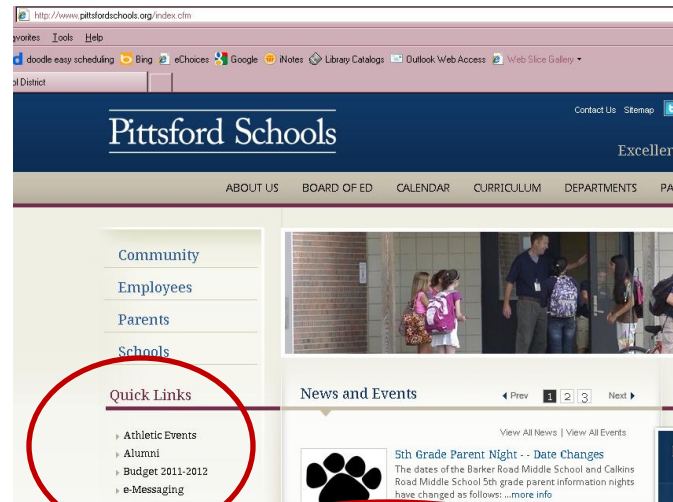
Pittsford Central School District 2012-2013 Budget Work Session

- Board of Education Questions & Discussion
- End of Presentation
- Presentation may be reviewed on District's website

www.pittsfordschools.org
follow the menu

Direct Link

<http://www.pittsfordschools.org/departments.cfm?subpage=44620>



Questions & Comments