

Pittsford Central School District

2013-2014 Adopted Budget *Three Part Format*

Public Hearing

Barker Road Middle School Meeting Room #1
May 13, 2013



Pittsford Central School District

2013-2014 Adopted Budget

Educational Value

- Graduation rate 99%
- College bound students 96%
- National Merit Scholarship
 - Finalists 4
 - Commended 32
- Advanced Placement scholars 361
- National and State Recognition for Excellence
 - Washington Post High School Challenge 2013: Mendon nationally ranked at #204. Sutherland nationally ranked at #184.
 - US News and World Report's Best High Schools: Mendon nationally ranked at 71, state – 13; Sutherland nationally ranked at 62, state – 10
 - Park Road Elementary and Barker Road MS recognized as Blue Ribbon Schools
 - Allen Creek Elementary recognized as a National School of Character
 - Barker Road and Calkins Road MS recognized as National Schools to Watch
- Above average academic performance at a cost 8% 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.

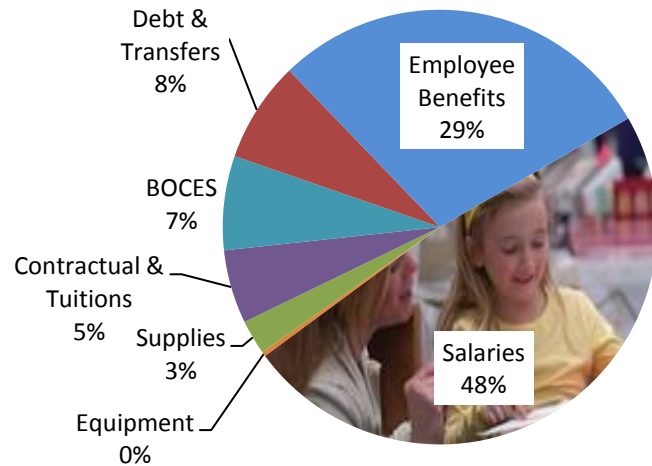
• **Interscholastic Athletics:**

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

Pittsford Central School District 2013-2014 Adopted Budget

What is the Spending Plan?

2012-2013 Proposed Budget



Object of Expense	2012-2013 Adopted	2013-2014 Proposed	Dollar Change	Percent Change
Salaries	55,778,302	56,546,788	768,486	1.38%
Benefits	30,678,340	33,844,938	3,166,598	10.32%
Equipment	401,790	395,864	-5,926	-1.47%
Contractual & Tuitions	6,653,290	6,417,379	-235,911	-3.55%
BOCES	8,010,678	8,218,951	208,273	2.60%
Supplies & Aided Matls	2,885,316	3,025,674	140,358	4.86%
Debt Service & Transfers	8,738,660	8,801,635	62,975	0.72%
Total Budget	113,146,376	117,251,229	4,104,853	3.63%

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- 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.

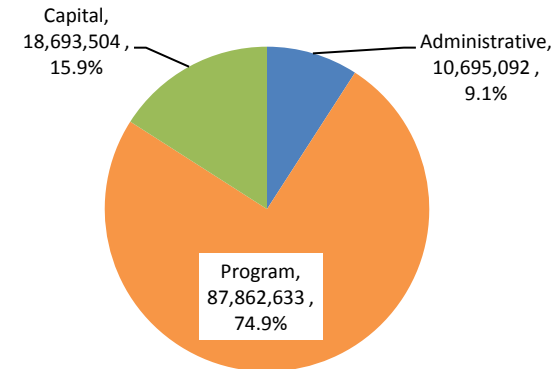


Pittsford Central School District 2013-2014 Adopted Budget

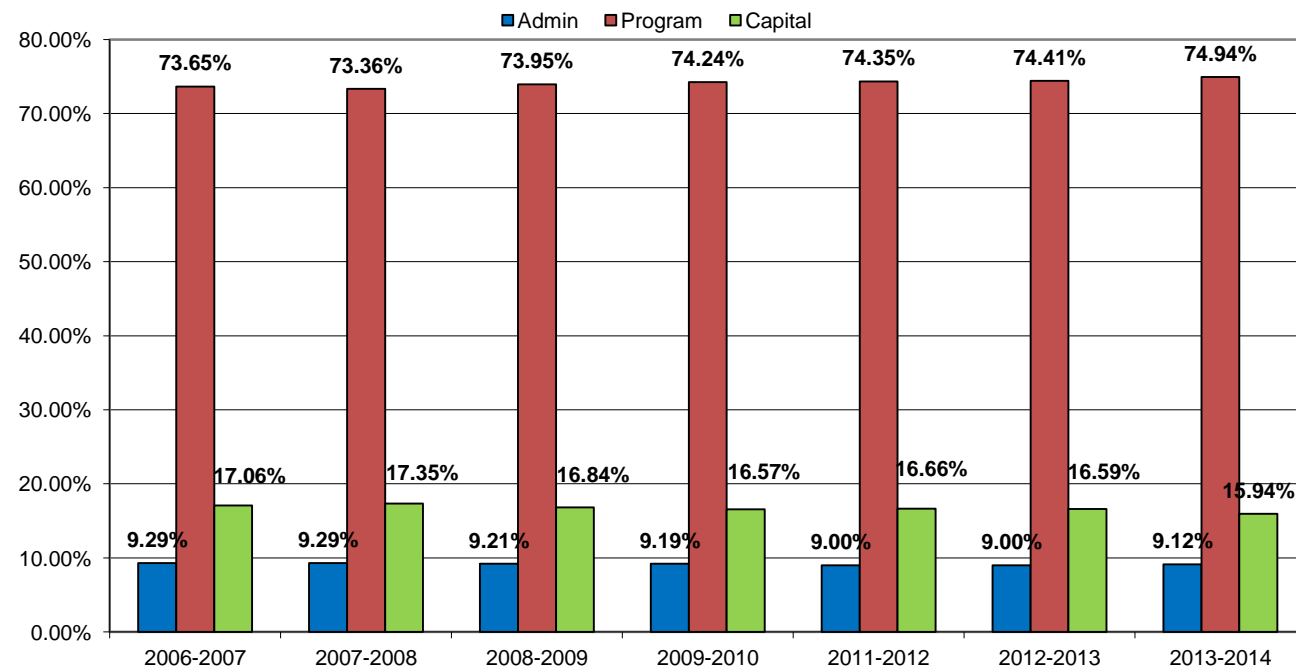
2012-2013 Three Part Budget Components

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 2013-2014 Adopted Budget

Three Part Budget Historical Summary

– **Administrative** +1.4%

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

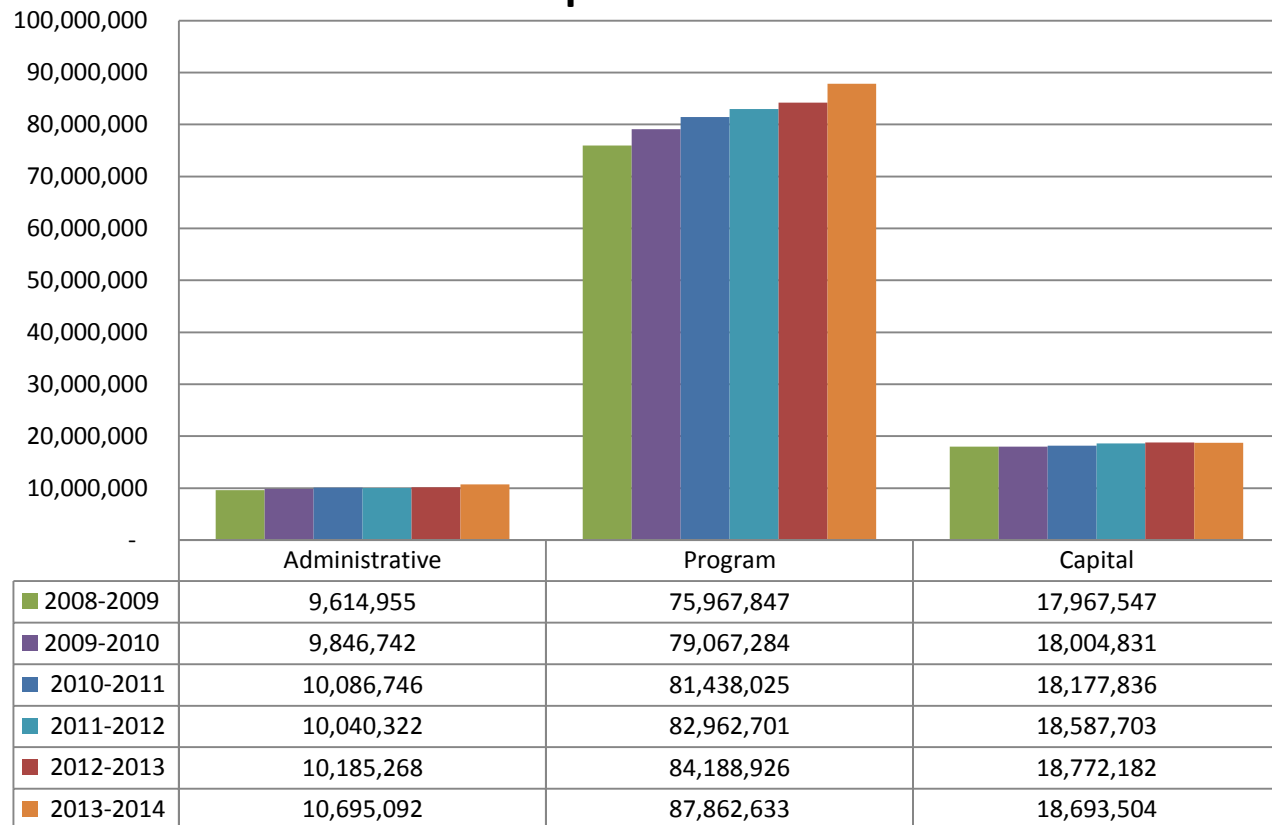
– **Program** +1.5%

- Retirements savings
- 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



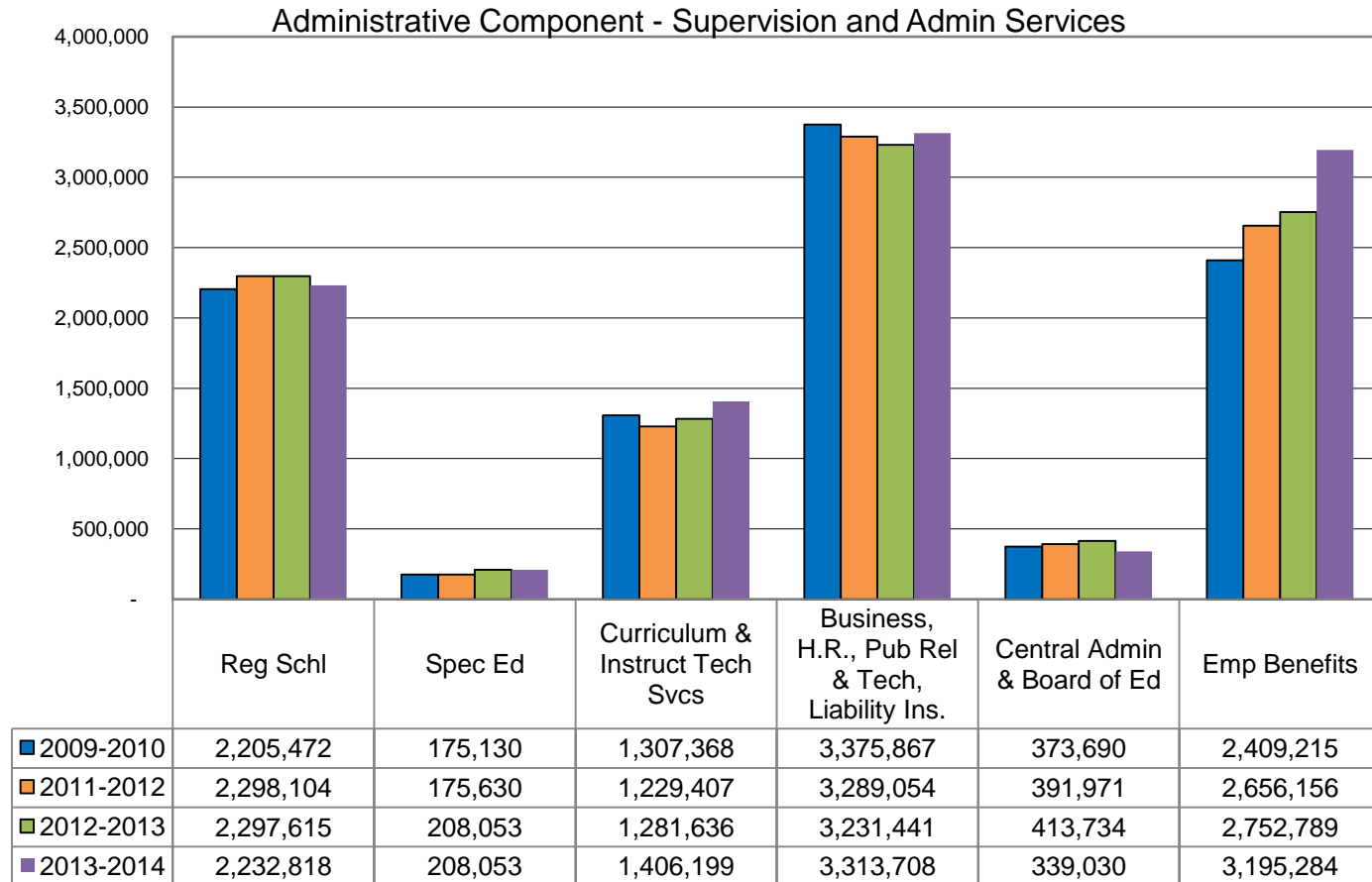
Pittsford Central School District

2013-2014 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
 - All retiree benefits are recorded in Administrative Component



Pittsford Central School District

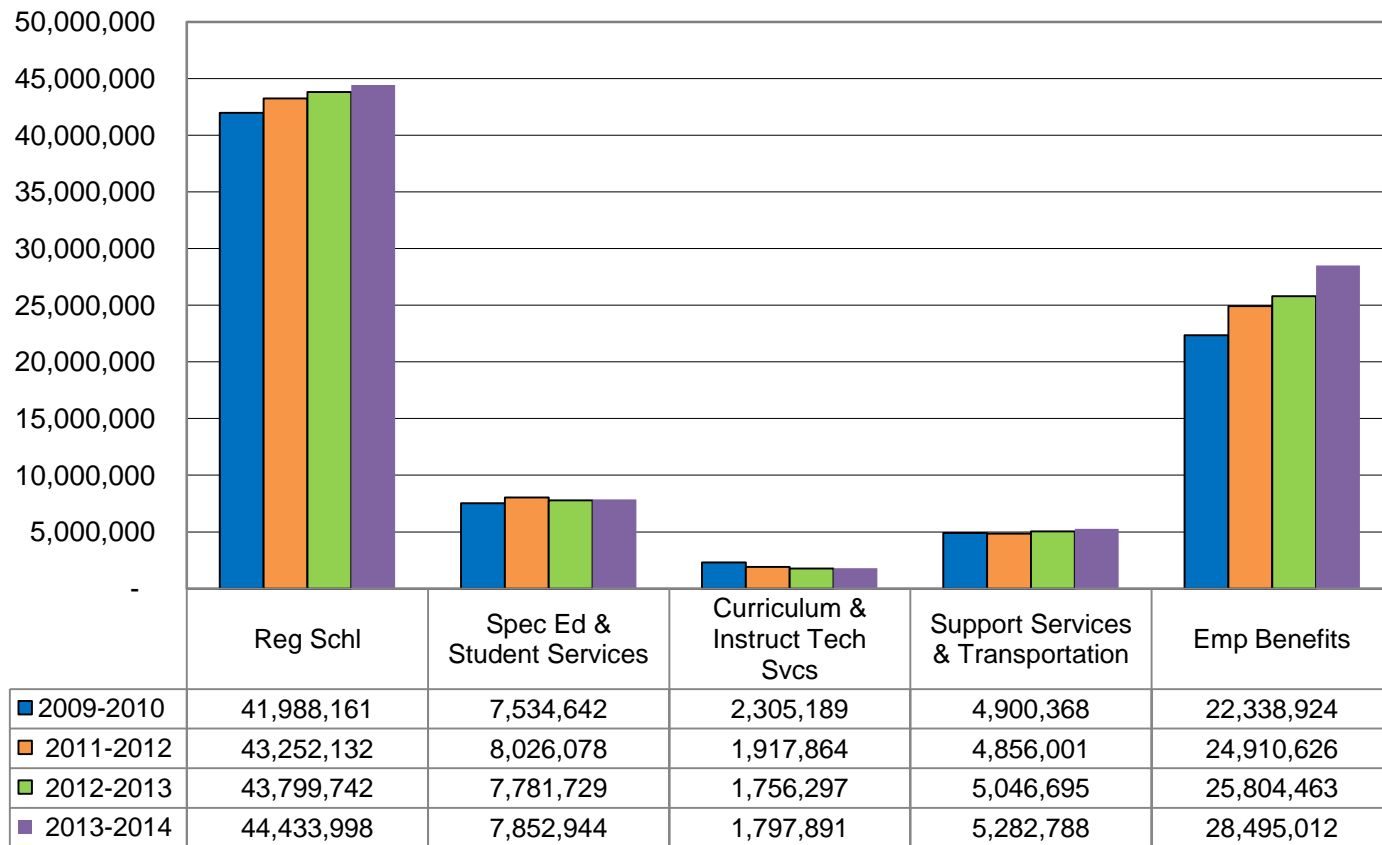
2013-2014 Adopted Budget

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

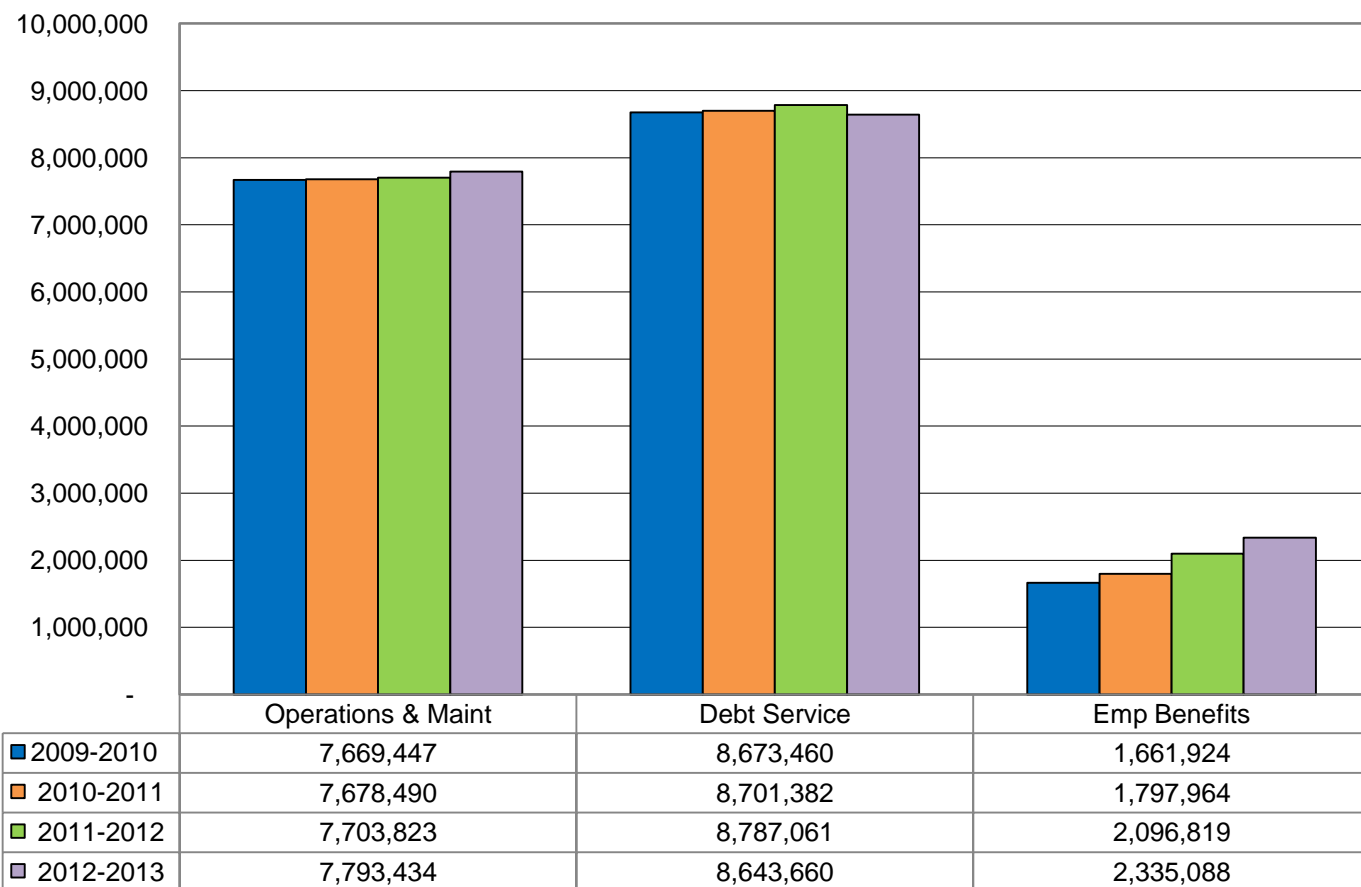


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Capital Component

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

2013-2014 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 (2010-2011)
- 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	\$ 9,795	38,613	\$ 18,770
Similar District	\$ 12,377	\$ 35,924	\$ 22,962
All NYS Schools	\$ 10,963	\$ 29,741	\$ 20,410



Pittsford Central School District

2013-2014 Adopted Budget

• Property Tax Cap

- 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

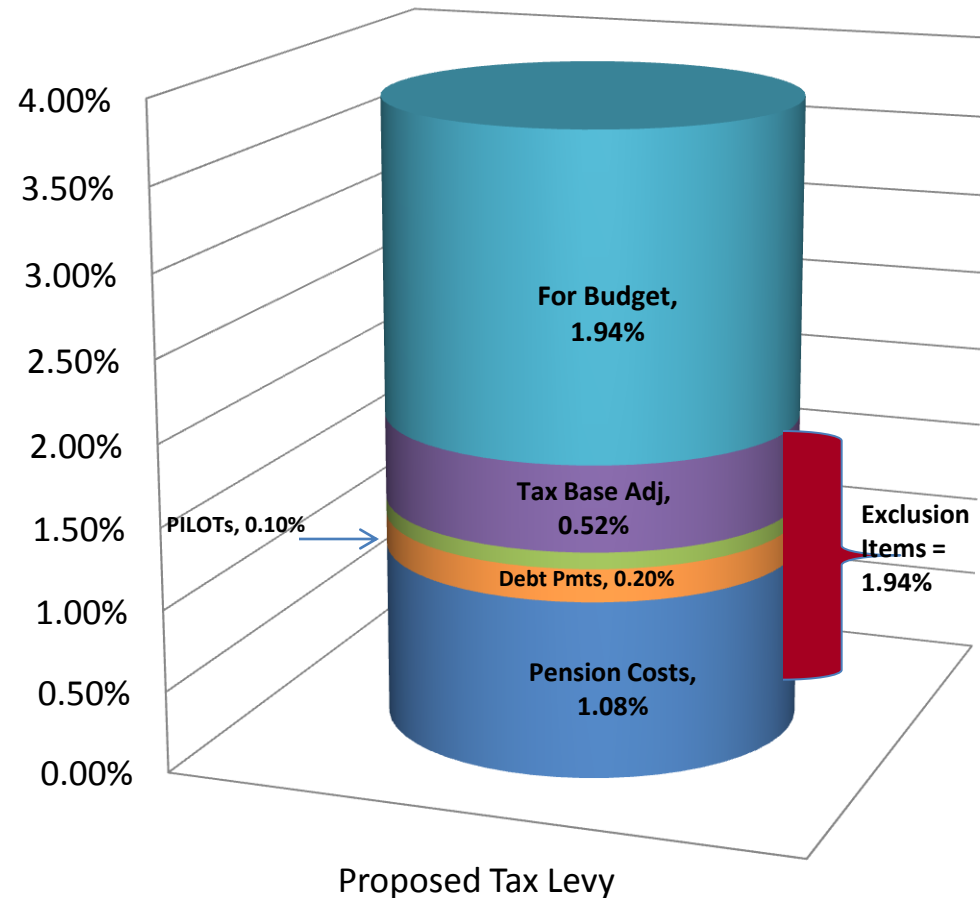
- CPI-U is 2.1%, so year-to-year growth can be 2%
 - +\$1,718,679 +2.0%
- Exclusion Items
 - +\$456,089 +0.52% Tax Base Growth from NYS Tax & Fin
 - +\$ 91,298 +0.10% County Industrial Development Exemptions returned to tax rolls
 - +\$947,257 +1.08% Pensions
 - +\$174,745 +0.20% Capital/Debt
- **+\$3,388,068 +3.86% Calculated Property Tax Cap**
- **+\$3,366,511 +3.84% Proposed Tax Levy Increase**
 - *Below the Tax Cap, so simple majority vote is required*

Pittsford Central School District

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- Per the NYS Property Tax Formula 1.94% or half the Tax Levy Increase is Exclusion Items
 - Adjustments
 - Payments in Lieu of Taxes (COMIDA) County provided tax inducements to attract business and jobs
 - NYS Tax Base Growth Factor to account for new real estate development within the District
 - Exclusions
 - Pension Growth beyond 2 basis points
 - Debt Service on Capital Projects – already voter approved
- The Tax Levy increase attributable to the budget is 1.94%
 - Subject to maximum of 2%

Proposed Tax Levy Increase Composition 3.84%



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2013-2014 Proposed Budget – ESTIMATED REVENUES

DESCRIPTION	2012-2013	ESTIMATED 2013-2014	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY & STAR	\$ 87,709,370	\$ 91,075,881	\$ 3,366,511	3.84%
STATE AID	\$ 17,350,090	\$ 18,084,866	\$ 734,776	4.23%
SALES TAX	\$ 4,500,000	\$ 4,600,000	\$ 100,000	2.22%
INTEREST	\$ 123,968	\$ 98,000	\$ (25,968)	-20.95%
MISC REVENUE	\$ 1,534,948	\$ 1,449,482	\$ (85,466)	-5.58%
FUND BALANCE & RESERVES	\$ 1,928,000	\$ 1,943,000	\$ 15,000	.78%
TOTAL REVENUES	\$ 113,146,376	\$ 117,251,229	\$ 4,104,853	3.63%



Pittsford Central School District

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- **Administrative Efficiency Aid**

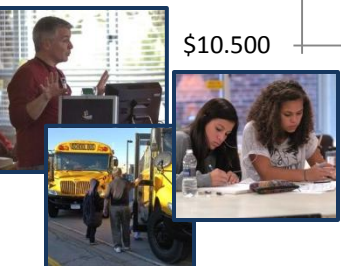
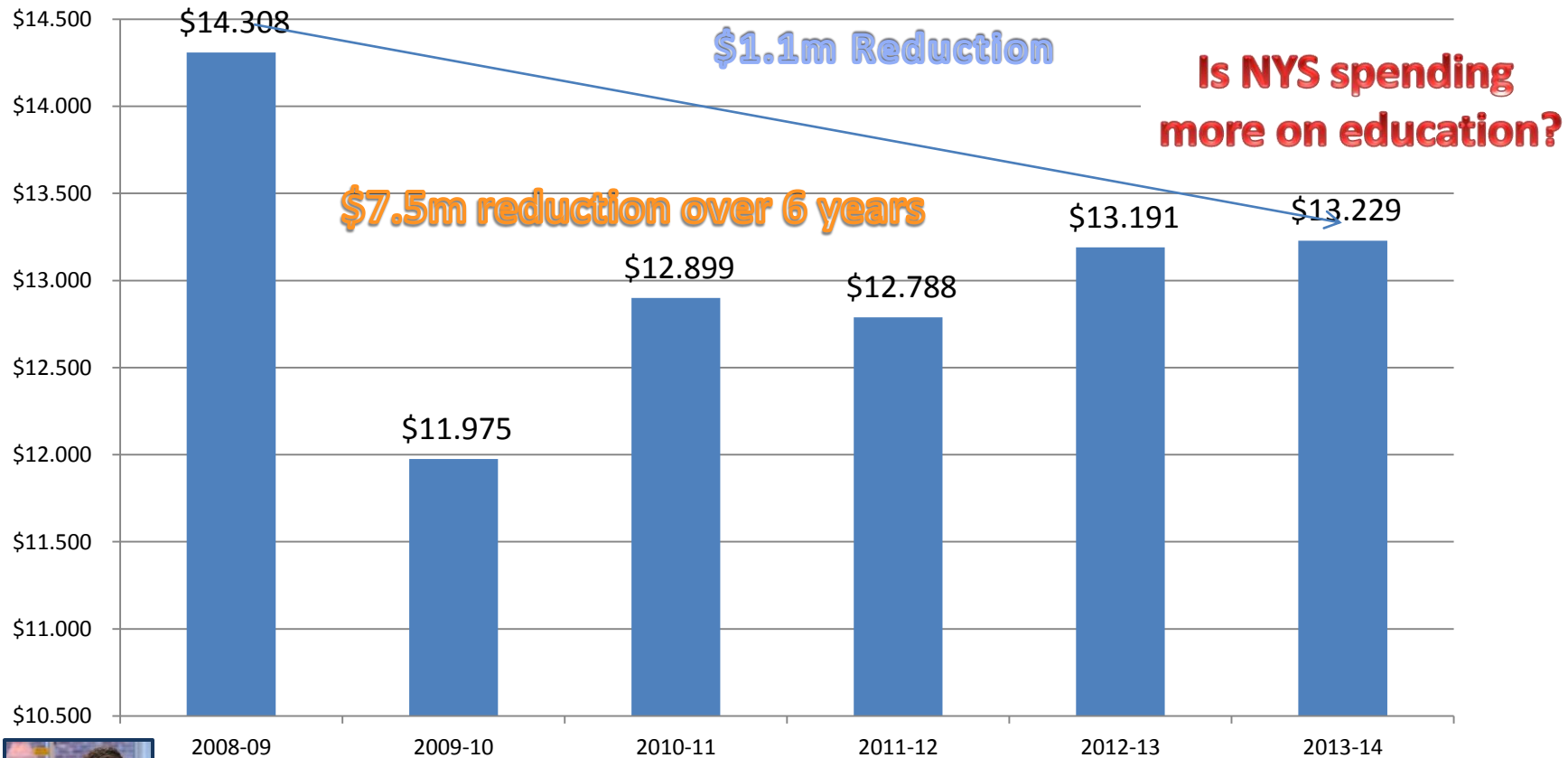
- PCSD is one of 47 school districts out of all 733 NYS districts to receive this aid.
- Compares 2008-2009 district expenditures on Central Administration and Board of Education to total expenditures.
- To be administrative efficient district must expend less than 1.8% of budget and less than \$348 per pupil on administration. PCSD is 1.4% and \$274 respectively.



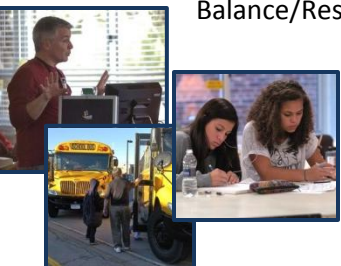
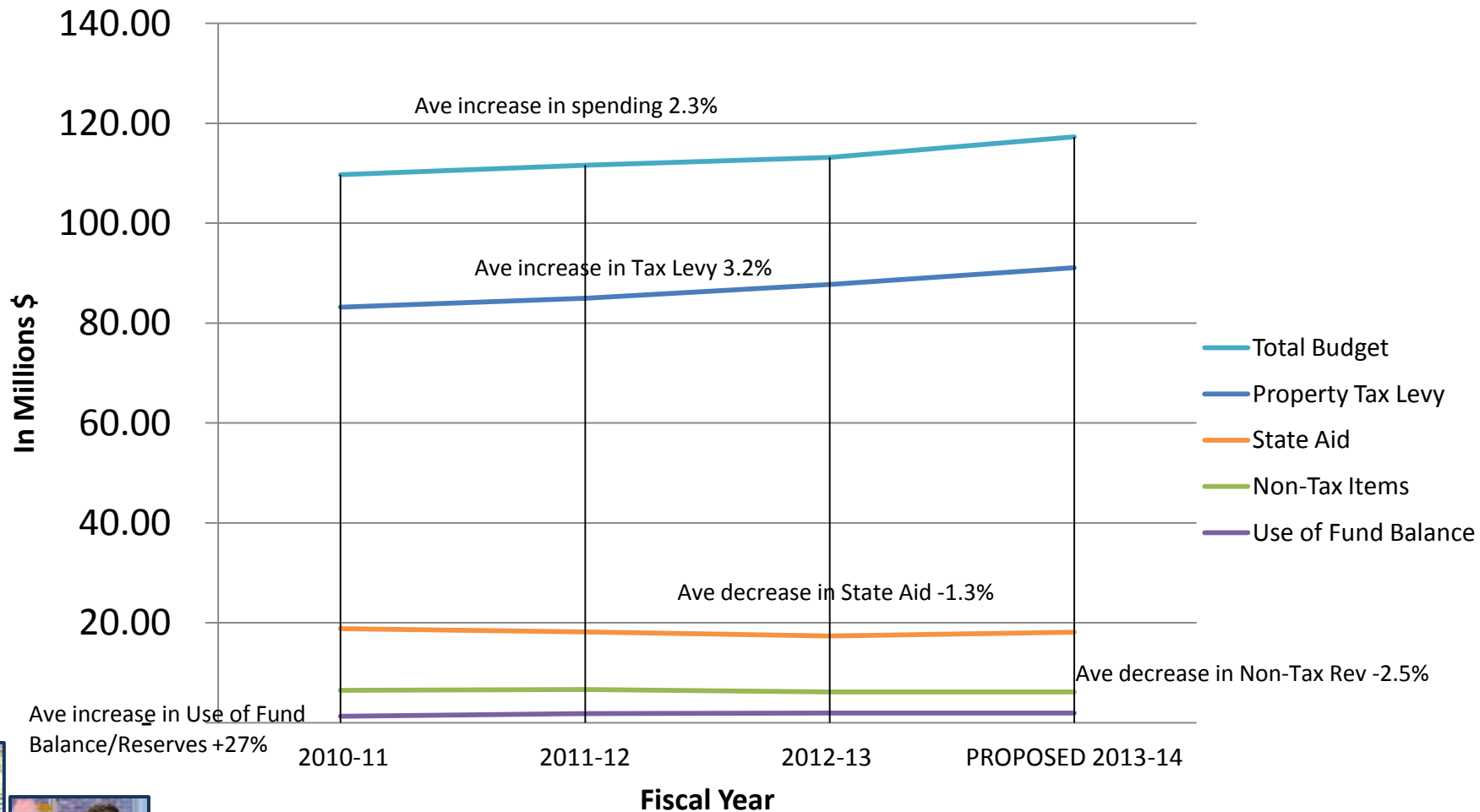
Pittsford Central School District 2013-2014 Budget Development

Pittsford Specific Trend

Formula Aids For Pittsford CSD - in millions



Where Have We Been?



Three Year Cost Comparisons - Benchmarks

	2010-11		2012-13		Ave Annual % Change
District Budget (millions)	\$	109.70	\$	113.15	1.6%
Property Tax Levy (millions)	\$	83.18	\$	87.71	1.8%
Teacher Retirement Pension Rate (\$50,000 salary)	\$	4,320	\$	8,630	49.9%
Health Insurance Premium (single plan)	\$	4,266	\$	4,957	8.1%

Examples of Consumer Expenses

Gallon of Gas	\$	2.70	\$	3.86	21.5%
Residential Electric rate	\$	0.0438	\$	0.0541	11.8%
Gallon of Milk	\$	3.24	\$	3.53	4.5%
Loaf of Bread	\$	1.39	\$	1.44	1.8%



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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 2013-2014 Budget Adoption

Additional Propositions?

One proposition:

- **Bus Purchase Reserve**

- Authorization to expend from the Reserve (savings) not more than \$2,360,000 for the replacement of twenty-three (23) 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 not to exceed two million, three hundred sixty thousand dollars (\$2,360,000), less trade-in allowance, to be used for the purchase of twenty (20) replacement sixty-six passenger buses, and three (3) replacement twenty-two passenger buses and communications equipment used in the operation of such buses.

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Quick Reference

- **BY THE NUMBERS**

– Budget (What voters will vote on)	\$117,251,229	+3.63%
– Tax Levy (Total Taxes to be collected)	\$91,075,881	+3.84%
<i>Below the NYS Property Tax Cap = Simple Majority Vote Required for Approval</i>		
– Property Tax Cap	\$91,097,438	+3.86%
– Projected Full Value Tax Rate per \$1,000 assessed value of property		
• Tax Rate	\$25.01	+2.98%
– Estimated Tax Impact on average home?		
• Total Tax \$5,344		
• Increase of \$159		

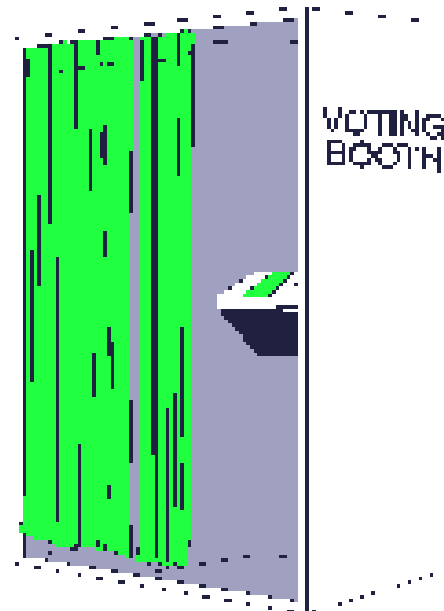
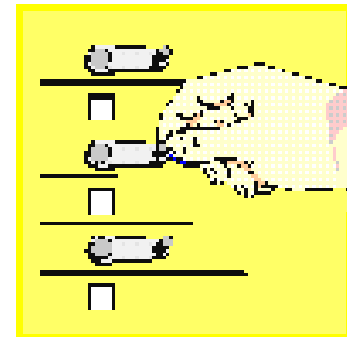
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- **May 21, 2013 – Annual Election & Budget Vote**

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

Voter identification is required

- End of Presentation



Questions & Comments