

# Pittsford Central School District

**Budget Work Session #3**  
**March 18, 2013**



# Pittsford Central School District 2013-2014 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
  - Additional Proposition
    - Bus Purchase Reserve
  - What's Next
  - Key Points



# Pittsford Central School District 2013-2014 Budget Work Session

## *Quick Recap from previous Board Work Sessions*

- Proposed Budget Increase 3.39%
  - Benefits comprise 82% of the increase with NYS Pensions being the driving force
- The Property Tax Levy Cap 3.97%
- The Proposed Tax Levy 3.73%
- Estimated Tax Rate Increase 2.93%
  - Continue to work with Assessors on assessment and PILOT estimates (subject to change)



# Pittsford Central School District 2013-2014 Budget Work Session

- **Budget Overview – *Program Services Format***
  - 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
    - Increase in NYS pension costs
  - Due to the vast disbursement of the above items, the comment will not be repeated in each section
  - Assumption – the Proposed 2013-2014 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 2013-2014 Budget Work Session

## Putting It Together

<b>TOTAL PROGRAM SERVICES</b>	<b>Approved 2012-2013</b>	<b>Proposed 2013-2014</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Schools</b>	\$ 46,097,357	\$ 46,573,681	\$ 476,324	1.03%
<b>Central Student Services</b>	\$ 7,989,782	\$ 7,928,997	\$ (60,785)	-0.76%
<b>Instructional Services</b>	\$ 3,037,933	\$ 3,204,093	\$ 166,160	5.47%
<b>Support Services</b>	\$ 14,386,428	\$ 14,754,344	\$ 367,916	2.56%
<b>Central Administration</b>	\$ 413,734	\$ 339,027	\$ (74,707)	-18.06%
<b>Unallocated Expenses</b>	\$ 41,221,142	\$ 44,178,463	\$ 2,957,321	7.17%
<b>Total Program Services</b>	<b>\$ 113,146,376</b>	<b>\$ 116,978,605</b>	<b>\$ 3,832,229</b>	<b>3.39%</b>

# Pittsford Central School District

## 2013-2014 Budget Work Session

	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
ELEMENTARY	\$ 16,441,090	\$ 16,513,948	\$ 72,858	0.44%
MIDDLE	\$ 11,803,641	\$ 12,159,415	\$ 355,774	3.01%
HIGH	\$ 17,852,626	\$ 17,900,318	\$ 47,692	0.27%
<b>TOTAL SCHOOLS</b>	<b>\$ 46,097,357</b>	<b>\$ 46,573,681</b>	<b>\$ 476,324</b>	<b>1.03%</b>

	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,297,615	\$ 2,232,818	\$ (64,797)	-2.82%
School Support	\$ 4,931,070	\$ 5,068,860	\$ 137,790	2.79%
Teaching Reg. Ed.	\$ 26,922,529	\$ 27,129,041	\$ 206,512	0.77%
Special Ed.	\$ 5,374,895	\$ 5,428,331	\$ 53,436	0.99%
Career & Tech. Ed.	\$ 289,876	\$ 312,236	\$ 22,360	7.71%
Library & Tech	\$ 1,420,176	\$ 1,435,167	\$ 14,994	1.06%
Pupil Services	\$ 2,823,536	\$ 2,882,431	\$ 58,895	2.09%
Co-curricular & Athletics	\$ 2,037,660	\$ 2,084,797	\$ 47,137	2.31%
<b>Total All School Programs &amp; Services</b>	<b>\$ 46,097,357</b>	<b>\$ 46,573,681</b>	<b>\$ 476,324</b>	<b>1.03%</b>

# Pittsford Central School District 2013-2014 Budget Work Session

## Elementary Schools

ELEMENTARY SCHOOLS	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
School Admin	\$ 864,085	\$ 836,029	\$ (28,056)	-3.25%
School Support	\$ 2,201,198	\$ 2,267,127	\$ 65,929	3.00%
Teaching Reg. Ed.	\$ 9,444,495	\$ 9,560,132	\$ 115,637	1.22%
Special Ed.	\$ 2,221,029	\$ 2,120,980	\$ (100,049)	-4.50%
Library & Tech	\$ 562,133	\$ 572,612	\$ 10,479	1.86%
Pupil Services	\$ 1,110,914	\$ 1,117,499	\$ 6,585	0.59%
Co-curricular	\$ 37,236	\$ 39,569	\$ 2,333	6.27%
<b>Total Elementary Programs &amp; Services</b>	<b>\$ 16,441,090</b>	<b>\$ 16,513,948</b>	<b>\$ 72,858</b>	<b>0.44%</b>

- **Specific Highlights**

- Retirement attrition savings
- 1.0 FTE teacher and para during 2012-13
- Special Education – .5 FTE teacher, - 9 FTE paras (see Middle School)
- 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 contract and inventory of clubs



# Pittsford Central School District 2013-2014 Budget Work Session

## Middle Schools

MIDDLE SCHOOLS	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
School Admin	\$ 595,165	\$ 568,631	\$ (26,534)	-4.46%
School Support	\$ 1,171,463	\$ 1,192,735	\$ 21,272	1.82%
Teaching Reg. Ed.	\$ 7,362,145	\$ 7,604,079	\$ 241,934	3.29%
Special Ed.	\$ 1,409,491	\$ 1,484,978	\$ 75,487	5.36%
Library & Tech	\$ 306,248	\$ 310,760	\$ 4,512	1.47%
Pupil Services	\$ 654,331	\$ 680,889	\$ 26,558	4.06%
Co-curricular & Athletics	\$ 304,798	\$ 317,343	\$ 12,545	4.12%
<b>Total Middle School Programs &amp; Services</b>	<b>\$ 11,803,641</b>	<b>\$ 12,159,415</b>	<b>\$ 355,774</b>	<b>3.01%</b>

- **Specific Highlights**

- Special Education +1.0 FTE teacher, plus 3.0 FTE paras
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule





# Pittsford Central School District 2013-2014 Budget Work Session

## High Schools

HIGH SCHOOLS	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
School Admin	\$ 838,365	\$ 828,158	\$ (10,207)	-1.22%
School Support	\$ 1,558,409	\$ 1,608,998	\$ 50,589	3.25%
Teaching Reg. Ed.	\$ 10,115,889	\$ 9,964,830	\$ (151,059)	-1.49%
Special Ed.	\$ 1,744,375	\$ 1,822,373	\$ 77,998	4.47%
Career & Tech. Ed.	\$ 289,876	\$ 312,236	\$ 22,360	7.71%
Library & Tech	\$ 551,795	\$ 551,795	\$ 0	0.00%
Pupil Services	\$ 1,058,291	\$ 1,084,043	\$ 25,752	2.43%
Co-curricular & Athletics	\$ 1,695,626	\$ 1,727,885	\$ 32,259	1.90%
<b>Total High School Programs &amp; Services</b>	<b>\$ 17,852,626</b>	<b>\$ 17,900,318</b>	<b>\$ 47,692</b>	<b>0.27%</b>

- **Specific Highlights**

- Retirement attrition
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule
  - Continue limited participation in JV and V teams that have open enrollment
  - Merged SHS/MHS Indoor Track teams
  - Reinstated during 2012-13: 4 assistant coaching positions
  - Add security position



# Pittsford Central School District 2013-2014 Budget Work Session

## Central Student Services

CENTRAL STUDENT SERVICES	Approved 2011-2012	Proposed 2012-2013	\$ Change	% Change
Regular Ed. - BOCES	\$ 478,135	\$ 462,074	\$ (16,061)	-3.36%
Special Ed. - District	\$ 1,150,111	\$ 1,168,835	\$ 18,724	1.63%
Special Ed. - BOCES	\$ 4,545,025	\$ 4,640,574	\$ 95,549	2.1%
Health & Pupil Services - Public & Private	\$ 1,750,511	\$ 1,591,514	\$ (158,997)	-9.08%
Summer Services	\$ 35,000	\$ 35,000	\$ -	0.00%
Tech, Library - Private & Public	\$ 31,000	\$ 31,000	\$ -	0.00%
<b>Total Central Student Services</b>	<b>\$ 7,989,782</b>	<b>\$ 7,928,997</b>	<b>\$ (60,785)</b>	<b>-0.76%</b>

- **Specific Highlights**

- 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 and 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. New change in NYS billing/ reimbursement procedures.
- Retirement attrition



# Pittsford Central School District 2013-2014 Budget Work Session

## Instructional Services

CENTRAL INSTRUCTIONAL SERVICES	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
Curriculum Office & District Textbook	\$ 668,502	\$ 725,429	\$ 56,927	8.52%
Standards Leaders	\$ 424,313	\$ 447,012	\$ 22,699	5.35%
Teacher & Instruct Materials Centers	\$ 246,218	\$ 255,767	\$ 9,549	3.88%
Pupil Personnel Office	\$ 348,971	\$ 395,403	\$ 46,432	13.31%
Instructional Technology	\$ 1,349,929	\$ 1,380,482	\$ 30,553	2.26%
<b>Total Instructional Services</b>	<b>\$ 3,037,933</b>	<b>\$ 3,204,093</b>	<b>\$ 166,160</b>	<b>5.47%</b>

- **Specific Highlights**

- Salary and stipends reflect contract
- This budget is absorbing much of the costs associated with new NYS mandates requiring minimum professional development and evaluation standards for teachers



# Pittsford Central School District 2013-2014 Budget Work Session

## Support Services

SUPPORT SERVICES	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
Finance	\$ 714,914	\$ 739,700	\$ 24,786	3.47%
Auditing	\$ 70,000	\$ 70,000	\$ 0	0.00%
Personnel	\$ 324,843	\$ 339,966	\$ 15,123	4.66%
Public Info & Printing	\$ 401,347	\$ 416,278	\$ 14,931	3.72%
Buildings, Operations Security & Grounds	\$ 7,782,801	\$ 7,845,625	\$ 62,824	0.81%
Technology - Support Services	\$ 897,803	\$ 1,011,994	\$ 114,191	12.72%
Pupil Transportation	\$ 4,194,720	\$ 4,330,781	\$ 136,061	3.24%
<b>Total Support Services</b>	<b>\$ 14,386,428</b>	<b>\$ 14,754,344</b>	<b>\$ 367,916</b>	<b>2.56%</b>

### • 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
- Transportation Savings
  - Previous year's measures providing 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
    - Add 3 drivers for afternoon special trips

# Pittsford Central School District 2013-2014 Budget Work Session

## Central Administration

CENTRAL ADMINISTRATION	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
Board of Education	\$ 31,495	\$ 31,495	\$ 0	0.00%
District Clerk & Annual Meeting	\$ 28,641	\$ 29,019	\$ 378	1.32%
Office of Chief Executive Officer	\$ 353,598	\$ 278,513	\$ (75,085)	-21.23%
<b>Total Central Administration</b>	<b>\$ 413,734</b>	<b>\$ 339,027</b>	<b>\$ (74,707)</b>	<b>-18.06%</b>

- **Specific Highlights**

- Retirement attrition savings
- 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 2013-2014 Budget Work Session

## Undistributed Expenses

UNALLOCATED EXPENSES	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
Debt Service & Transfers	\$ 8,743,660	\$ 8,669,435	\$ (74,225)	-0.85%
Legal & Insurance	\$ 662,646	\$ 661,983	\$ (663)	-0.10%
BOCES Admin Charge	\$ 1,017,496	\$ 1,013,427	\$ (4,069)	-0.40%
Benefits - District Wide	\$ 30,797,340	\$ 33,833,618	\$ 3,036,278	9.86%
<b>Total Unallocated Expenses</b>	<b>\$ 41,221,142</b>	<b>\$ 44,178,463</b>	<b>\$ 2,957,321</b>	<b>7.17%</b>

### • Specific Highlights

- Debt Service decreased due to refinancing the bonds from the Revitalization Project saving \$2.2m over twenty years
- BOCES administration charge occurs regardless of participation in BOCES or not
- Teachers' and Employees' Retirement Systems employer contribution rates as set by NYS increased approximately 23% or \$1,800,000
- Health Insurance cost growth contained to 6% or \$995,000 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 2013-2014 Budget Work Session

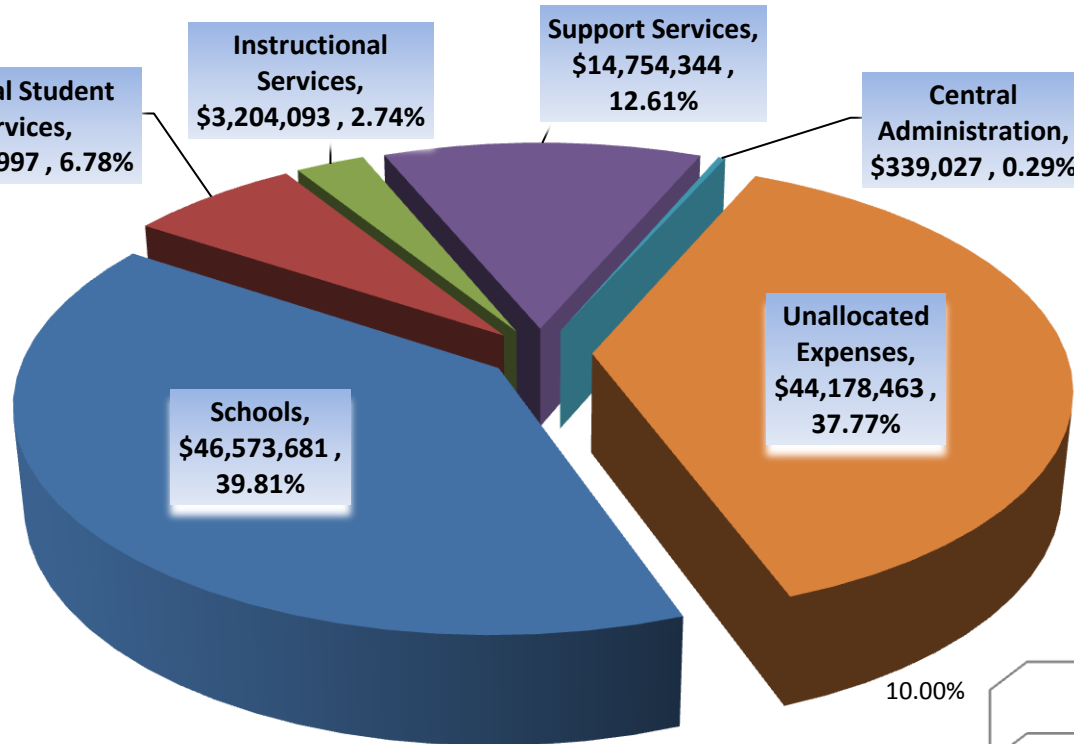
## Putting It Together

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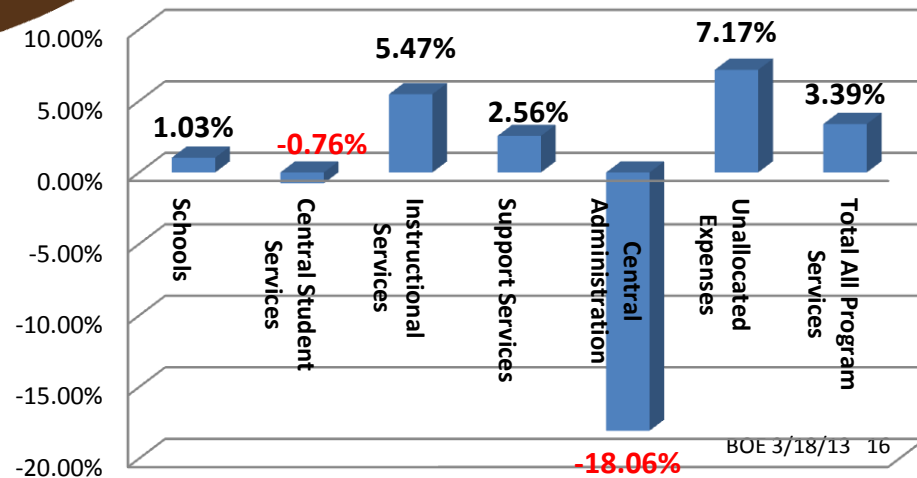


# Pittsford Central School District 2013-2014 Budget Work Session

2013-2014 Program Services Budget Composition – Total \$116,978,605



Percent Change by Program Area





# Pittsford Central School District

## 2013-2014 Budget Work Session

### Revenue Summary

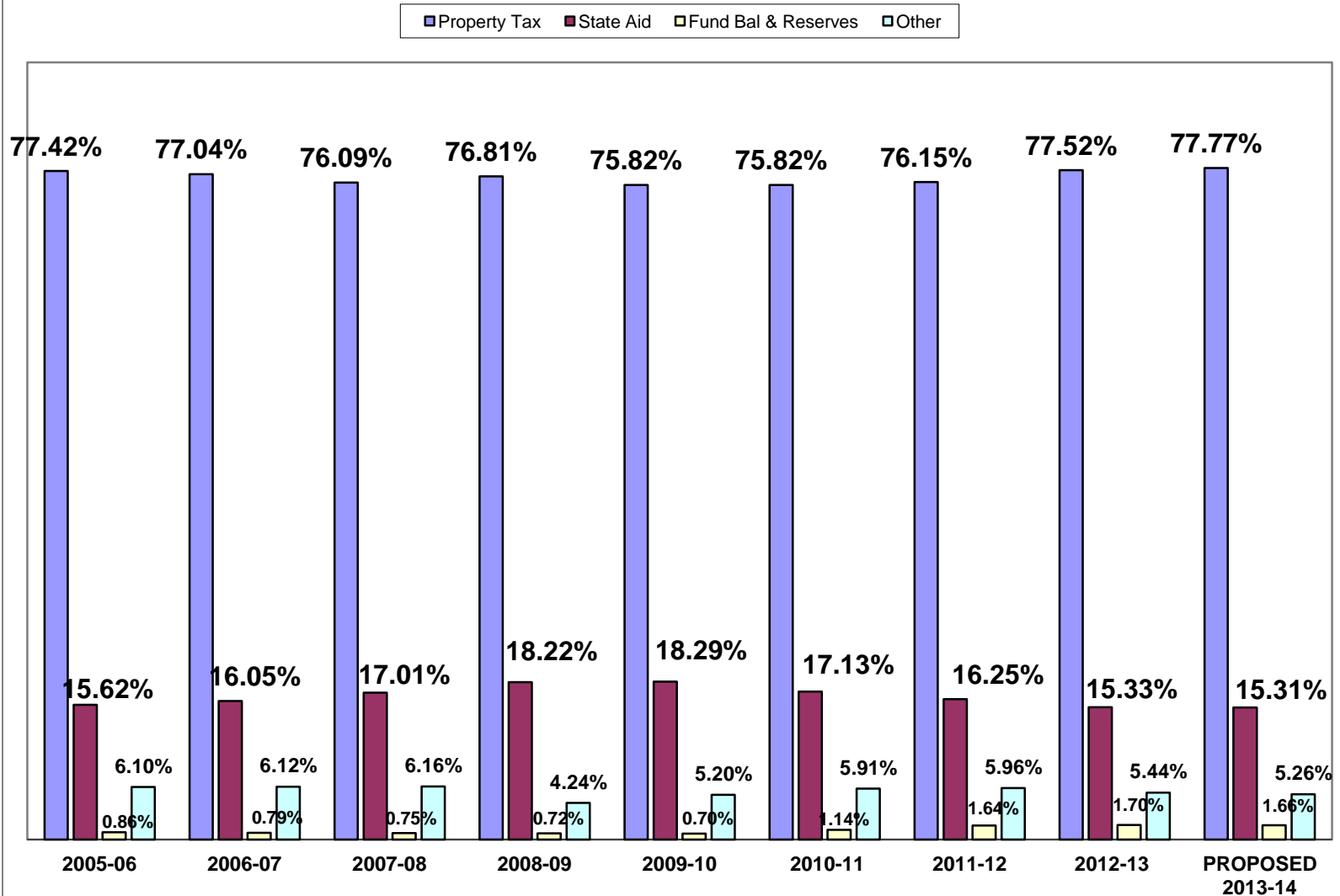
DESCRIPTION	2009-10	2010-11	2011-12	2012-13	ESTIMATED 2013-14	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY	\$ 81,061,355	\$ 83,177,728	\$ 84,971,450	\$ 87,709,370	\$ 90,980,106	\$ 3,270,736	3.73%
STATE/FEDERAL AID	\$ 19,550,148	\$ 18,795,459	\$ 18,136,313	\$ 17,350,090	\$ 17,908,017	\$ 557,927	3.22%
SALES TAX	\$ 3,270,340	\$ 4,131,535	\$ 4,398,705	\$ 4,500,000	\$ 4,600,000	\$ 100,000	2.22%
INTEREST	\$ 400,000	\$ 125,000	\$ 90,000	\$ 123,968	\$ 98,000	\$ (25,968)	-20.95%
MISC REVENUE	\$ 1,887,014	\$ 2,222,885	\$ 2,166,258	\$ 1,534,948	\$ 1,449,482	\$ (85,466)	-5.58%
FUND BALANCE & RESERVES	\$ 750,000	\$ 1,250,000	\$ 1,828,000	\$ 1,928,000	\$ 1,943,000	\$ 15,000	0.78%
<b>TOTAL REVENUES</b>	<b>\$ 106,918,857</b>	<b>\$ 109,702,607</b>	<b>\$ 111,590,726</b>	<b>\$ 113,146,376</b>	<b>\$ 116,978,605</b>	<b>\$ 3,832,229</b>	<b>3.39%</b>

#### • Specific Highlights

- Property Tax Levy – Second year of the Property Tax Cap. For Pittsford this year the formula calculates to a Capped increase over the prior year's levy of 3.97%. Formula "Exclusion Items" that affect the Tax Cap being more than 2% are:
  - Increase in Property Tax Base (new development)
  - Increase in NYS pension costs that added 1.1% to Cap
  - 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
- 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** \$4.9m (includes Federal Stimulus Funds ended in 2011-12)

# Pittsford Central School District 2013-2014 Budget Work Session

## *Revenue Components as % of Total Budget*



# Pittsford Central School District 2013-2014 Budget Work Session

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

- Board Policy recommends replacement at a useful life of ten years or more than 100,000 miles
  - We currently have 15 buses (12 Large, 3 small) that meet that criteria
  - Slightly out of sequence on older buses because last year we traded some newer but very costly, problematic buses instead and received a higher trade-in allowance
- Current Challenges of the Fleet:
  - 2003-2006 purchased 15 buses each year, therefore 10 years later more buses are eligible for replacement than previous years
  - Increased demand for PM special trips (athletics, extracurricular, Spec. Ed.) during regular take-home runs often cause driver and equipment shortages
  - We have 7 buses 7 years old and 3 buses 6 years old that have very costly problems, to the extent the dealer put an extended warranty on them that has since expired
    - Serious floor and wheel well rust and rot, \$15,000 per bus to repair
    - Problematic engine and transmissions, \$2,600 spent this year on one transmission
    - Due to newer age we can obtain a trade-in allowance four times the older buses
    - What we will spend to repair the ten buses (\$150,000), would buy just shy of two new buses after trade-in allowance



# Pittsford Central School District 2013-2014 Budget Work Session

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

- Purchase of twenty-three replacement buses at a total maximum cost of \$2,360,000
  - Twenty - 66 passenger
  - Three - 22 passenger mini-bus
  - Trade-in allowance will reduce total cost
  - *Will not impact the tax levy*
  - **Will generate approximately \$1,300,000 in State Aid that will replenish the reserve**



# Pittsford Central School District 2013-2014 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 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.



# Pittsford Central School District 2013-2014 Budget Work Session

## Safety and Security Initiative

- High school classroom door intruder locks \$ 68,000
- Mass communication (phone, text, e-mail) software \$ 15,000
- Secondary schools and District Office buzzer entry system \$ 19,200
- Increase digital camera data storage and infrastructure \$ 35,000
- High school security personnel added in the budget \$ 0

**Total Safety and Security Initiative \$ 137,200**

*Based on scarce information available at this time, the above would be eligible for a new form of Safety and Security Aid*

- Options:
  - Add now to the budget and still be under the property tax cap with a proposed levy increase of 3.89%
  - Add to the budget only if additional state aid is anticipated when the NYS Budget is completed, thereby resulting in no Tax Levy impact

# Pittsford Central School District 2013-2014 Budget Work Session

## 2013-2014 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 2013-2014 Budget Work Session

## Key Points

- Budget increase is 3.39%
- Estimated tax levy increase is 3.73% and below the NYS Property Tax Cap of 3.97%
- Since 2009-10 \$5.9 million in reductions and efficiencies implemented
- Since 2009-10 \$4.9 million 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 \$3.2 million of additional reductions would be required
  - Would mean a budget 0.58% or \$561,000 higher than the 2012-2013 budget



# Pittsford Central School District 2013-2014 Budget Work Session

## Tax Levy & Cap Analysis

- **Calculated Tax Levy Cap Increase** **3.97%**
- **Proposed Tax Levy Increase** **3.73%**
- **Less Exclusion Items**
  - PILOTs returned to tax roll 0.11%
  - Tax Base Growth 0.53%
  - Capital – Debit Service 0.30%
  - Retirement Pension 1.08%
- **Total Exclusion Items** **-2.02%**
- **Net Proposed Tax Levy Increase** **1.39%**

# Pittsford Central School District 2013-2014 Budget Work Session

## Budget Timetable

- Board adopts Budget April 22, 7:00 pm  
Barker Road Middle School
- Annual Budget Hearing May 13, 7:00 pm  
Barker Road Middle School
- Budget Vote May 21, 7:00 am to 9:00 pm  
Barker Road Middle School  
gymnasium; Voter identification  
is required

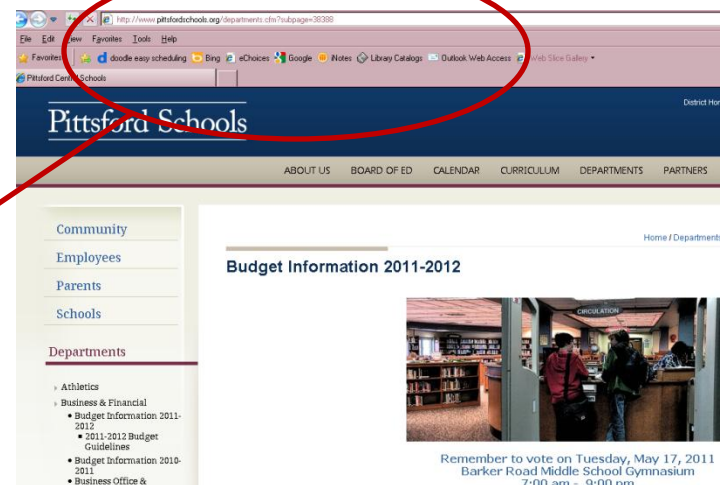
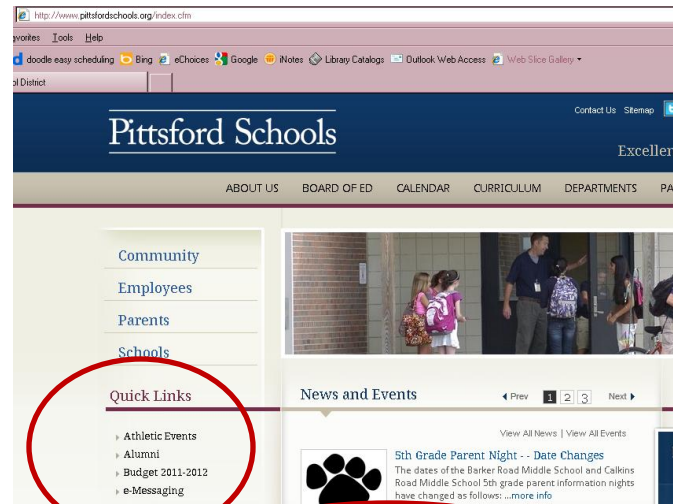


# Pittsford Central School District 2013-2014 Budget Work Session

- 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://pittsfordschools.org/departments.cfm?subpage=50964>



# Questions & Comments