

Pittsford Central School District



Budget Work Session #3
March 10, 2014



Pittsford Central School District 2014-2015 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 Propositions
 - Bus Purchase Reserve
 - Establish Capital Reserve for Technology
 - What's Next
 - Key Points





Pittsford Central School District 2014-2015 Budget Work Session

Quick Recap from previous Board Work Sessions

- Proposed Budget Increase as of 3/10/14 2.36%
 - Salary & Benefits comprise 93% of the increase with NYS Pensions being the driving force
 - Proposed Tax Levy 2.52%
(Levy needed to support Proposed Budget)
- The Property Tax Levy Cap 1.81%
 - Above Cap 0.71%



Pittsford Central School District 2014-2015 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 2014-2015 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 2014-2015 Budget Work Session

Putting It Together

	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
TOTAL PROGRAM SERVICES				
Schools	\$ 46,481,678	\$ 47,417,926	\$ 936,248	2.01%
Central Student Services	\$ 8,114,135	\$ 8,256,650	\$ 142,515	1.76%
Instructional Services	\$ 3,204,093	\$ 3,312,818	\$ 108,725	3.39%
Support Services	\$ 14,772,344	\$ 14,856,938	\$ 84,594	0.57%
Central Administration	\$ 339,027	\$ 347,476	\$ 8,449	2.49%
Unallocated Expenses	\$ 44,339,952	\$ 45,827,600	\$ 1,487,648	3.36%
Total Program Services	\$ 117,251,229	\$ 120,019,408	\$ 2,768,179	2.36%



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	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
ELEMENTARY	\$ 16,439,875	\$ 16,713,179	\$ 273,304	1.66%
MIDDLE	\$ 12,140,515	\$ 12,559,678	\$ 419,163	3.45%
HIGH	\$ 17,901,288	\$ 18,145,069	\$ 243,781	1.36%
TOTAL SCHOOLS	\$ 46,481,678	\$ 47,417,926	\$ 936,248	2.01%

	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,232,818	\$ 2,242,852	\$ 10,034	0.45%
School Support	\$ 5,068,860	\$ 5,223,923	\$ 155,063	3.06%
Teaching Reg. Ed.	\$ 26,951,135	\$ 27,463,966	\$ 512,831	1.90%
Special Ed.	\$ 5,501,466	\$ 5,645,650	\$ 144,184	2.62%
Career & Tech. Ed.	\$ 312,236	\$ 313,993	\$ 1,757	0.56%
Library & Tech	\$ 1,447,935	\$ 1,449,957	\$ 2,022	0.14%
Pupil Services	\$ 2,882,431	\$ 2,910,768	\$ 28,337	0.98%
Co-curricular & Athletics	\$ 2,084,797	\$ 2,166,817	\$ 82,020	3.93%
Total All School Programs & Services	\$ 46,481,678	\$ 47,417,926	\$ 936,248	2.01%



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Elementary Schools

ELEMENTARY SCHOOLS	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
School Admin	\$ 836,029	\$ 852,597	\$ 16,568	1.98%
School Support	\$ 2,267,127	\$ 2,337,786	\$ 70,659	3.12%
Teaching Reg. Ed.	\$ 9,486,059	\$ 9,724,495	\$ 238,436	2.51%
Special Ed.	\$ 2,120,980	\$ 2,084,091	\$ (36,889)	-1.74%
Library & Tech	\$ 572,612	\$ 560,552	\$ (12,060)	-2.11%
Pupil Services	\$ 1,117,499	\$ 1,117,557	\$ 58	0.01%
Co-curricular	\$ 39,569	\$ 36,101	\$ (3,468)	-8.76%
Total Elementary Programs & Services	\$ 16,439,875	\$ 16,713,179	\$ 273,304	1.66%

- **Specific Highlights**

- Retirement attrition savings: 6.0 FTE teachers and paras during 2013-14
- Special Education additional : 1.0 FTE teacher, 3 FTE paras (reinstate TR Spec. Ed. class)
- 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



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Middle Schools

	Approved	Proposed		
MIDDLE SCHOOLS	2013-2014	2014-2015	\$ Change	% Change
School Admin	\$ 568,631	\$ 558,034	\$ (10,597)	-1.86%
School Support	\$ 1,192,735	\$ 1,246,000	\$ 53,265	4.47%
Teaching Reg. Ed.	\$ 7,585,179	\$ 7,752,894	\$ 167,715	2.21%
Special Ed.	\$ 1,484,978	\$ 1,664,930	\$ 179,952	12.12%
Library & Tech	\$ 310,760	\$ 321,916	\$ 11,156	3.59%
Pupil Services	\$ 680,889	\$ 688,983	\$ 8,094	1.19%
Co-curricular & Athletics	\$ 317,343	\$ 326,921	\$ 9,578	3.02%
Total Middle School Programs & Services	\$ 12,140,515	\$ 12,559,678	\$ 419,163	3.45%

- **Specific Highlights**

- Retirement attrition savings: 2.0 FTE teachers and paras during 2013-14
- Special Education 3.0 FTE paras (students may be coming from BOCES programs to District)
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule



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High Schools

	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
HIGH SCHOOLS				
School Admin	\$ 828,158	\$ 832,221	\$ 4,063	0.49%
School Support	\$ 1,608,998	\$ 1,640,137	\$ 31,139	1.94%
Teaching Reg. Ed.	\$ 9,879,897	\$ 9,986,577	\$ 106,680	1.08%
Special Ed.	\$ 1,895,508	\$ 1,896,629	\$ 1,121	0.06%
Career & Tech. Ed.	\$ 312,236	\$ 313,993	\$ 1,757	0.56%
Library & Tech	\$ 564,563	\$ 567,489	\$ 2,926	0.52%
Pupil Services	\$ 1,084,043	\$ 1,104,228	\$ 20,185	1.86%
Co-curricular & Athletics	\$ 1,727,885	\$ 1,803,795	\$ 75,910	4.39%
Total High School Programs & Services	\$ 17,901,288	\$ 18,145,069	\$ 243,781	1.36%

- **Specific Highlights**

- Retirement attrition savings: 4.0 FTE teachers and clerical during 2013-14
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule



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Central Student Services

	Approved	Proposed		
CENTRAL STUDENT SERVICES	2013-2014	2014-2015	\$ Change	% Change
Regular Ed. - BOCES	\$ 462,074	\$ 337,573	\$ (124,501)	-26.94%
Special Ed. - District	\$ 1,353,973	\$ 1,389,366	\$ 35,393	2.61%
Special Ed. - BOCES	\$ 4,640,574	\$ 4,652,387	\$ 11,813	0.25%
Health & Pupil Services -				
Public & Private	\$ 1,591,514	\$ 1,831,324	\$ 239,810	15.07%
Summer Services	\$ 35,000	\$ 15,000	\$ (20,000)	-57.14%
Tech, Library - Private &				
Public	\$ 31,000	\$ 31,000	\$ -	0.00%
Total Central Student Services	\$ 8,114,135	\$ 8,256,650	\$ 142,515	1.76%

• Specific Highlights

- BOCES multi-media service moved to District service
- Three BOCES students graduating
- 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: 1.0 FTE Director of Student Services



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Instructional Services

CENTRAL INSTRUCTIONAL SERVICES	Approved 2012-2013	Proposed 2013-2014	\$ Change	% Change
Curriculum Office & District Textbook	\$ 725,429	\$ 632,117	\$ (93,312)	-12.86%
Standards Leaders	\$ 447,012	\$ 460,387	\$ 13,375	2.99%
Teacher & Instruct Materials Centers	\$ 255,767	\$ 260,421	\$ 4,654	1.82%
Pupil Personnel Office	\$ 395,403	\$ 389,764	\$ (5,639)	-1.43%
Instructional Technology	\$ 1,380,482	\$ 1,570,129	\$ 189,647	13.74%
Total Instructional Services	\$ 3,204,093	\$ 3,312,818	\$ 108,725	3.39%

- **Specific Highlights**

- Salary and stipends reflect contract
- Movement of Instructional Materials Aid to Technology (\$100,000 District Textbook to Technology)
- This budget is absorbing much of the costs associated with new NYS mandates requiring minimum professional development and evaluation standards for teachers



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Support Services

SUPPORT SERVICES	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
Finance	\$ 739,700	\$ 769,157	\$ 29,457	3.98%
Auditing	\$ 70,000	\$ 76,000	\$ 6,000	8.57%
Personnel	\$ 339,966	\$ 353,223	\$ 13,257	3.90%
Public Info & Printing	\$ 434,278	\$ 439,390	\$ 5,112	1.18%
Buildings, Operations, Security & Grounds	\$ 7,845,625	\$ 7,811,628	\$ (33,997)	-0.43%
Technology - Support Services	\$ 1,011,994	\$ 1,049,555	\$ 37,561	3.71%
Pupil Transportation	\$ 4,330,781	\$ 4,357,985	\$ 27,204	0.63%
Total Support Services	\$ 14,772,344	\$ 14,856,938	\$ 84,594	0.57%

• 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
 - Retirement Attrition: 1.0 FTE Buildings and Grounds Supervisor
- Transportation Savings
 - Combine the K-3, 4-5 bus runs into one run and start/end time



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Central Administration

	Approved	Proposed		
CENTRAL ADMINISTRATION	2012-2013	2013-2014	\$ Change	% Change
Board of Education	\$ 31,495	\$ 31,615	\$ 120	0.38%
District Clerk & Annual Meeting	\$ 29,019	\$ 30,507	\$ 1,488	5.13%
Office of Chief Executive Officer	\$ 278,513	\$ 285,354	\$ 6,841	2.46%
Total Central Administration	\$ 339,027	\$ 347,476	\$ 8,449	2.49%

- **Specific Highlights**

- Central Administration represents .29% 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



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Undistributed Expenses

UNALLOCATED EXPENSES	Approved 2013-2014	Proposed 2014-2015	\$ Change	% Change
Debt Service & Transfers	\$ 8,788,635	\$ 8,652,719	\$ (135,916)	-1.55%
Legal & Insurance	\$ 661,983	\$ 647,364	\$ (14,619)	-2.21%
BOCES Admin Charge	\$ 1,013,427	\$ 998,296	\$ (15,131)	-1.49%
Benefits - District Wide	\$ 33,875,907	\$ 35,529,221	\$ 1,653,314	4.88%
Total Unallocated Expenses	\$ 44,339,952	\$ 45,827,600	\$ 1,487,648	3.36%

- **Specific Highlights**

- Debt Service decreased due to refinancing the bonds from the Revitalization Project saving \$2.2m over twenty years; Security Initiative in process
- 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 8% or \$773,000
- Health Insurance cost growth contained to 6% or \$910,000 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)



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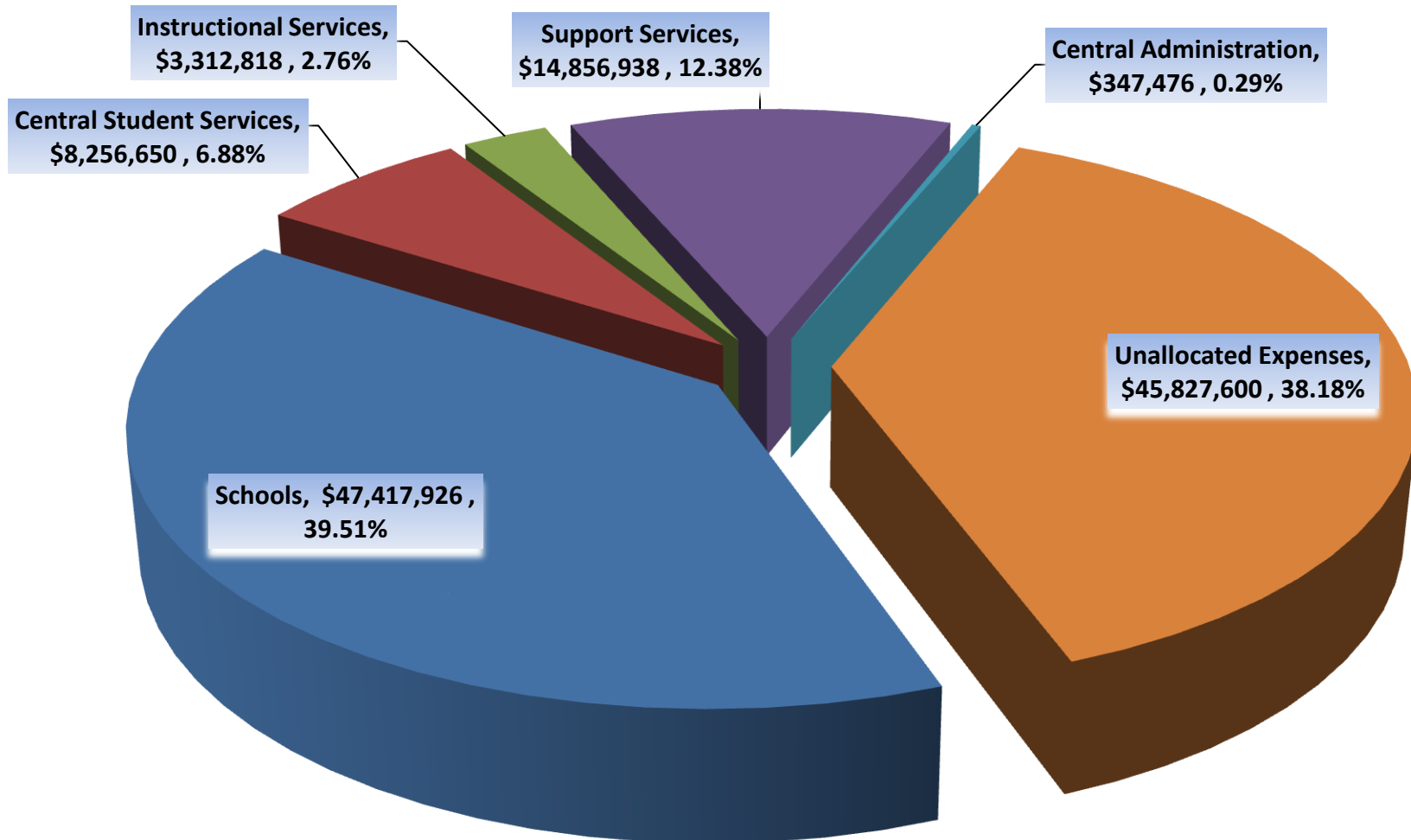
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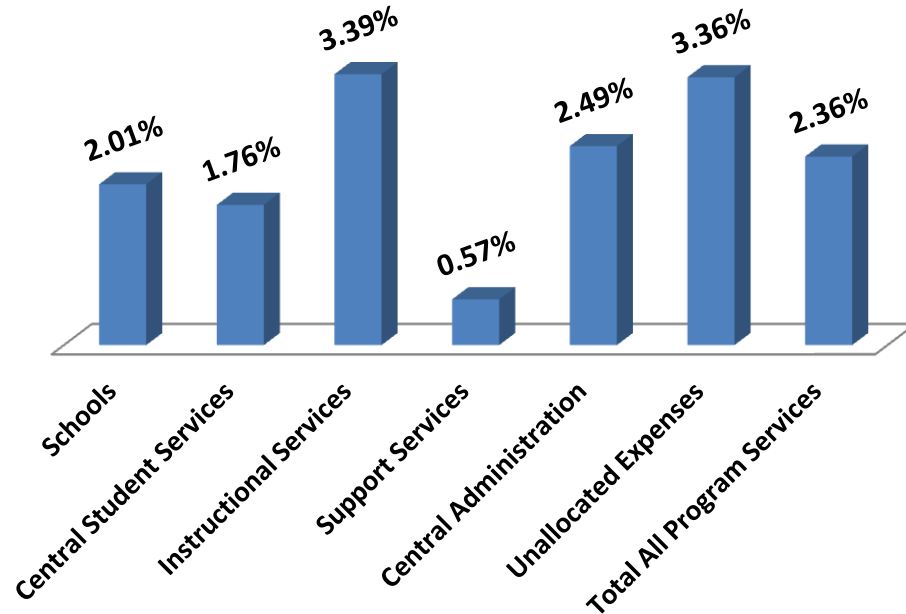
2014-2015 Program Services Budget Composition - Total \$120,019,408



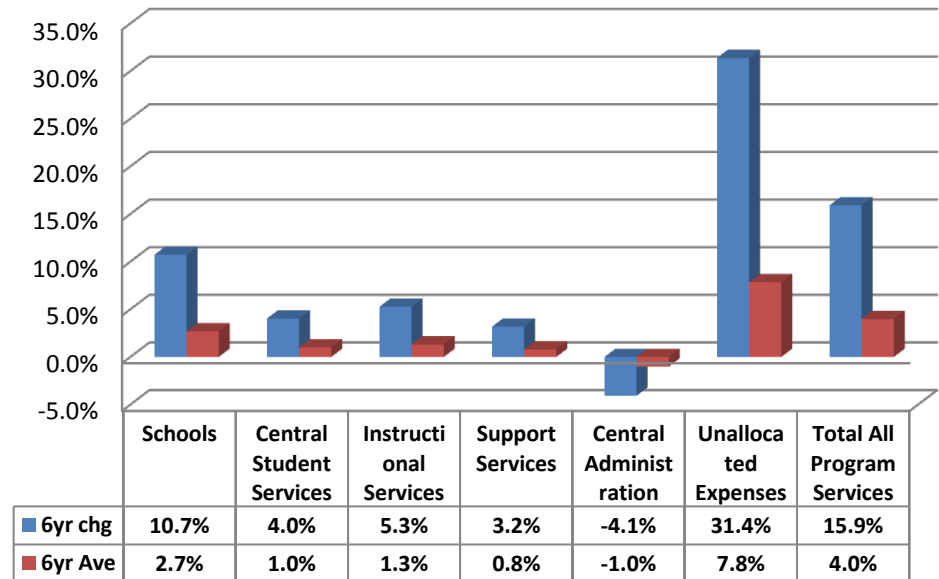


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Percent Change by Program Area



Change from 2008-09 to 2014-15 and Six Year Average Change by Program





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Revenue Summary

DESCRIPTION	2009-10	2010-11	2011-12	2012-13	2013-14	PROPOSED 2014-15	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY & STAR	\$ 81,061,355	\$ 83,177,728	\$ 84,971,450	\$ 87,709,370	\$ 91,075,881	\$ 93,371,375	\$ 2,295,494	2.52%
					Needs to be reduced by	\$ (644,942)	\$ 1,650,552	
					Tax Cap (Target)	\$ 92,726,433	\$ 1,650,552	1.81%
STATE AID	\$ 19,550,148	\$ 18,795,459	\$ 18,136,313	\$ 17,350,090	\$ 18,084,866	\$ 18,432,739	\$ 347,873	1.92%
SALES TAX	\$ 3,270,340	\$ 4,131,535	\$ 4,398,705	\$ 4,500,000	\$ 4,600,000	\$ 4,900,000	\$ 300,000	6.52%
INTEREST	\$ 400,000	\$ 125,000	\$ 90,000	\$ 123,968	\$ 98,000	\$ 53,000	\$ (45,000)	-45.92%
MISC REVENUE	\$ 1,887,014	\$ 2,222,885	\$ 2,166,258	\$ 1,534,948	\$ 1,449,482	\$ 1,319,294	\$ (130,188)	-8.98%
FUND BALANCE & RESERVES	\$ 750,000	\$ 1,250,000	\$ 1,828,000	\$ 1,928,000	\$ 1,943,000	\$ 1,943,000	\$ -	0.00%
TOTAL REVENUES	\$ 106,918,857	\$ 109,702,607	\$ 111,590,726	\$ 113,146,376	\$ 117,251,229	\$ 120,019,408	\$ 2,768,179	2.36%

• Specific Highlights

- Property Tax Levy – Third year of the Property Tax Cap. For Pittsford this year the formula calculates to a Capped increase over the prior year's levy of 1.81%. Formula "Exclusion Items" that affect the Tax Cap :
 - Increase in Property Tax Base (new development)
- 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 2008-09, State Aid has decreased \$8.3m (includes Federal Stimulus Funds ended in 2011-12)
 - Since 2008-09 NYS has paid PCSD \$60m less than the law provides



Pittsford Central School District 2014-2015 Budget Work Session

Proposition No. 1 Capital Reserve Fund - Purchase of Buses

- Purchase of twelve replacement buses at a total maximum cost of \$1,276,000
 - Eight - 66 passenger \$119,371 ea.
 - Two - 36 passenger mini-bus \$111,589 ea.
 - Two - 22 passenger van/bus \$ 48,754 ea.
 - Trade-in allowance will reduce total cost
 - ***Will not impact the tax levy***
 - Will generate approximately \$791,000 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 2014-2015 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 one million, two hundred seventy-six thousand dollars (\$1,276,000), less trade-in allowance, to be used for the purchase of eight (8) replacement sixty-six passenger buses, two (2) replacement thirty-six passenger and two (2) replacement twenty-two passenger buses and communications equipment used in the operation of such buses.



Pittsford Central School District 2014-2015 Budget Work Session

Proposition No. 2 **Authorization To Establish Capital Reserve Fund –** **Instructional Technology**

BE IT RESOLVED, that the Board of Education of the Pittsford Central School District, Monroe County, New York, be authorized to establish a reserve fund in accordance with New York State Education Law and Local Finance Law, to be known as the “Technology Reserve Fund”. The ultimate amount of such fund shall not exceed ten million dollars (\$10,000,000) plus accrued interest. The fund shall be used to finance, in whole or in part, the purchase of equipment, including computer equipment (i.e. hardware, software, related networking infrastructure and related peripherals). The maximum term of the Technology Reserve Fund shall be 10 years and the source of money to be paid into such reserve fund shall include excess revenues, unencumbered appropriations, unreserved fund balances of the school district or budgetary appropriation.



Pittsford Central School District 2014-2015 Budget Work Session

2014-2015 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 2014-2015 Budget Work Session

Key Points

- Budget increase is 2.36%
- Estimated tax levy increase is 2.52%
- Since 2008-9 \$8.3 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 \$2.2 million of additional reductions would be required



Pittsford Central School District 2014-2015 Budget Work Session

Budget Timetable

- State Budget Deadline April 1
- DPT Meeting April 2
- BOE – if needed April 7
- Board adopts Budget April 23, 7:00 pm
Barker Road Middle School
- Annual Budget Hearing May 12, 7:00 pm
Barker Road Middle School
- Budget Vote May 20, 7:00 a.m. to 9:00 p.m.
Barker Road Middle School
gymnasium; Voter identification
is required





Pittsford Central School District 2014-2015 Budget Work Session

- Board of Education Questions & Discussion

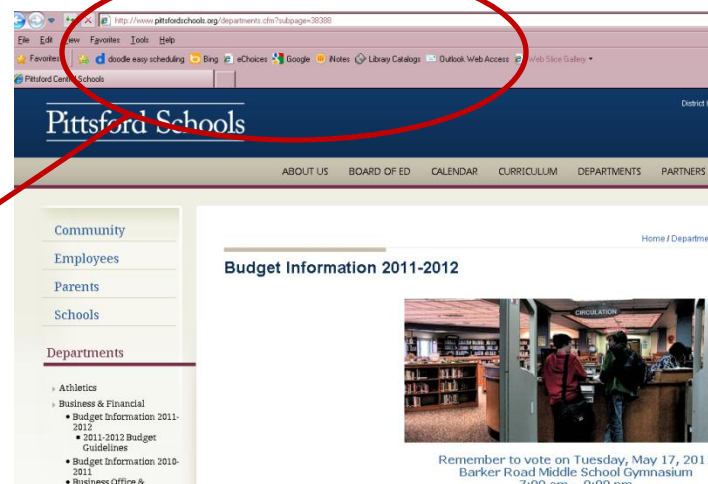
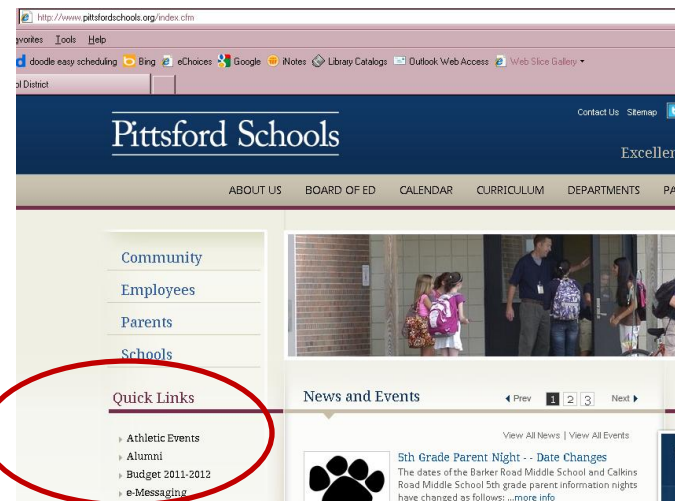
- End of Presentation

- Presentation may be reviewed on District's website

www.pittsfordschools.org follow the menu

Direct Link

<http://pittsfordschools.org/departments.cfm?subpage=55146>



Questions & Comments