

Pittsford Central School District



2014-2015 Adopted Budget

Three Part Format

Public Hearing

Barker Road Middle School Meeting Room #1

May 12, 2014



Pittsford Central School District 2014-2015 Adopted Budget

Educational Value

- Graduation rate 99%
- College bound students 96%
- National Merit Scholarship
 - Finalists 12
 - Commended 30
- Advanced Placement scholars 471
- National and State Recognition for Excellence
 - Both high schools: ranked among the best in the nation by *The Washington Post*, *Newsweek* and *U.S. New and World Reports*
 - Barker Road and Calkins Road Middle Schools: *New York State's Essential Elements: Schools-to-Watch*
 - Park Road Elementary and Barker Road MS recognized: *Blue Ribbon School*
 - Allen Creek Elementary recognized as a NYS and National *School of Character*
- 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.

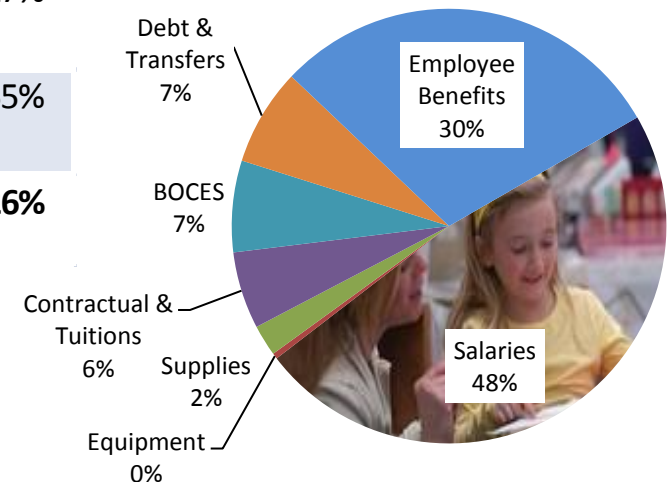


Pittsford Central School District 2014-2015 Adopted Budget

What is the Spending Plan?

Object of Expense	2013-2014 Adopted	2014-2015 Proposed	Dollar Change	Percent Change
Salaries	\$ 56,527,730	\$ 57,448,383	\$ 920,653	1.63%
Benefits	\$ 33,863,907	\$ 35,464,561	\$ 1,600,654	4.73%
Equipment	\$ 395,864	\$ 511,375	\$ 115,511	29.18%
Contractual & Tuitions	\$ 6,412,468	\$ 6,883,107	\$ 470,639	7.34%
BOCES	\$ 8,236,951	\$ 8,166,465	\$ (70,486)	-0.86%
Supplies & Aided Matls	\$ 3,025,674	\$ 2,778,498	\$ (247,176)	-8.17%
Debt Service & Transfers	\$ 8,788,635	\$ 8,652,719	\$ (135,916)	-1.55%
Total Budget	\$ 117,251,229	\$ 119,905,108	\$ 2,653,879	2.26%

2014-2015 Proposed Budget





Pittsford Central School District 2014-2015 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.



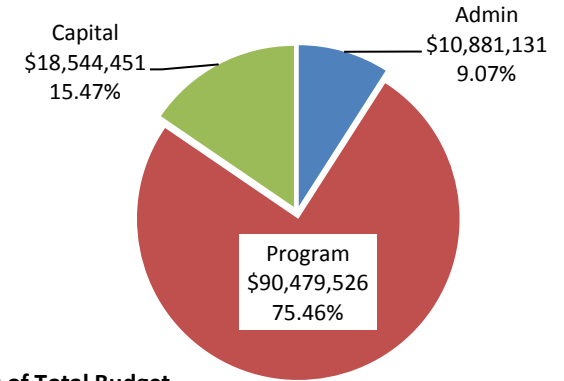


Pittsford Central School District 2014-2015 Adopted Budget

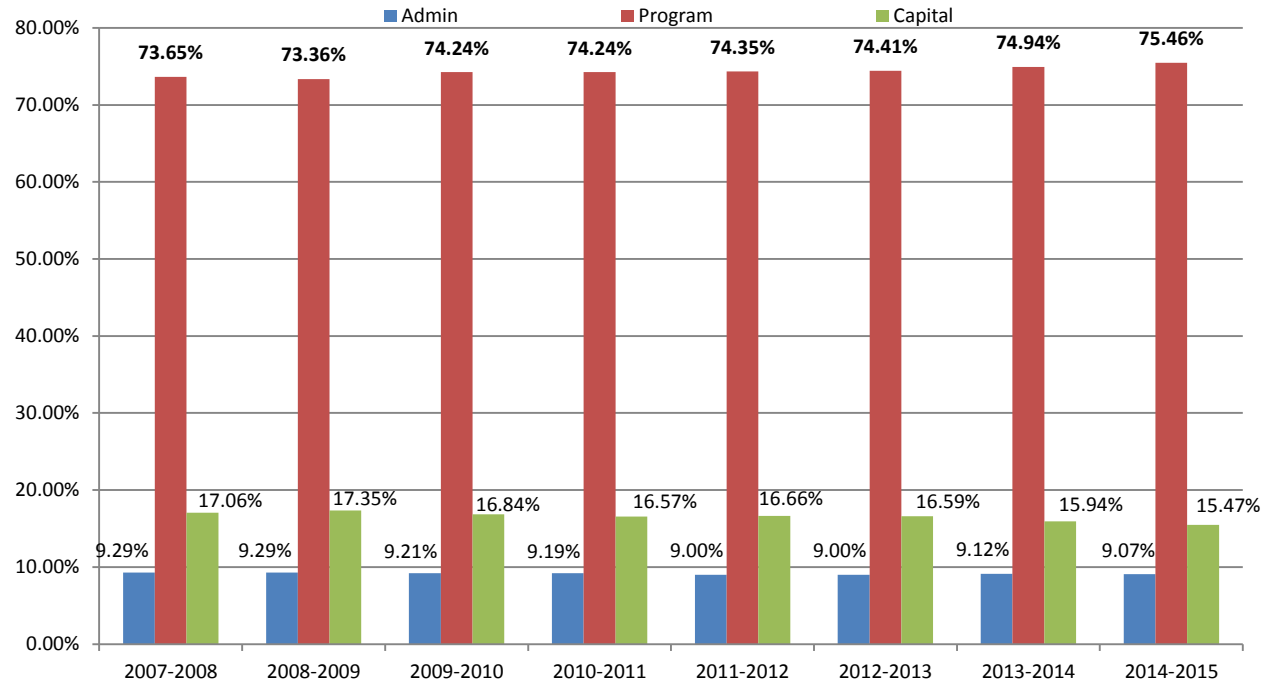
Three Part Format – *uniform system of accounts*

- **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

2014-2015 Three Part Budget Components



Three Components Percent of Total Budget





Pittsford Central School District 2014-2015 Adopted Budget

Three Part Budget Historical Summary

– Administrative

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

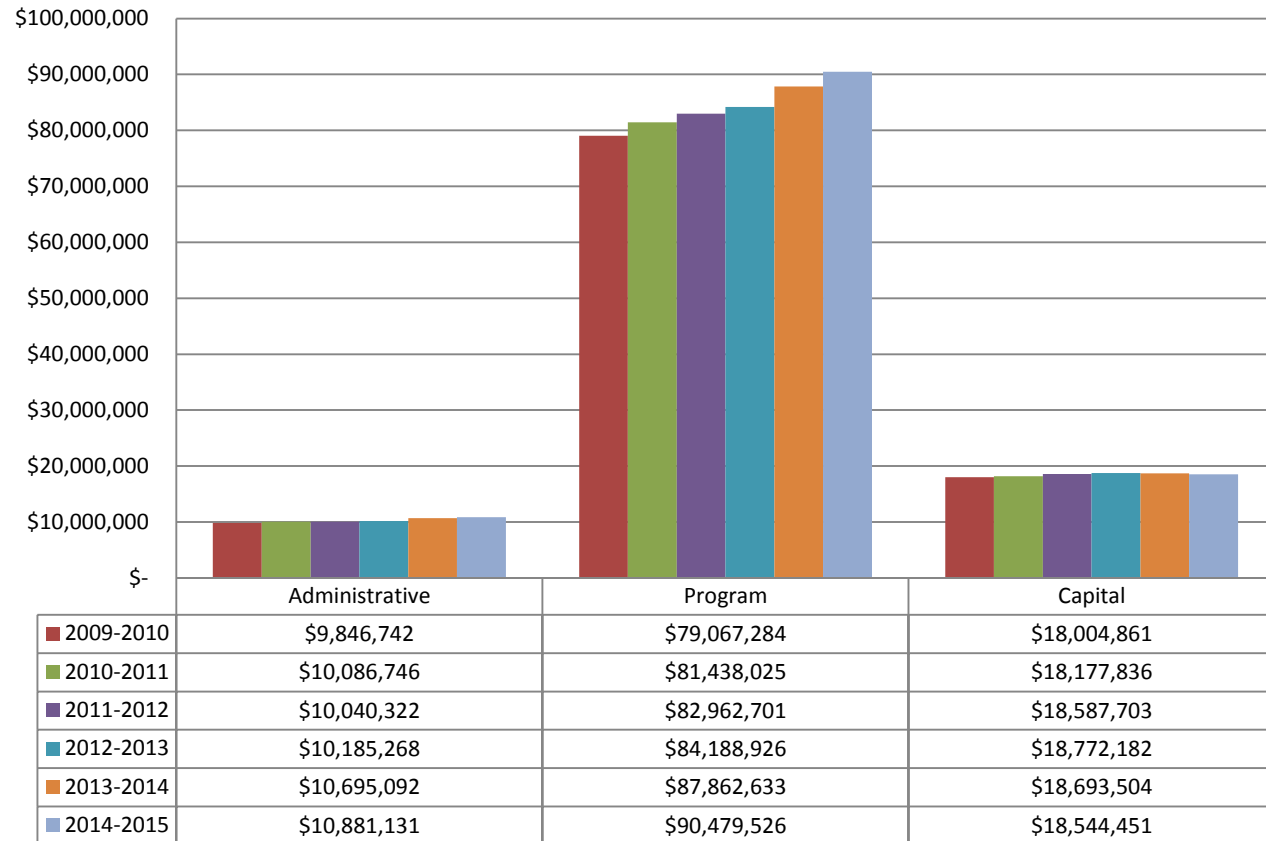
– Program

- Retirements savings
- BOCES unit charge increases & reduction in service requests
- Salary & Benefits per contracts

– Capital

- 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
- Savings from retirement

Three Part Budget Component Trend

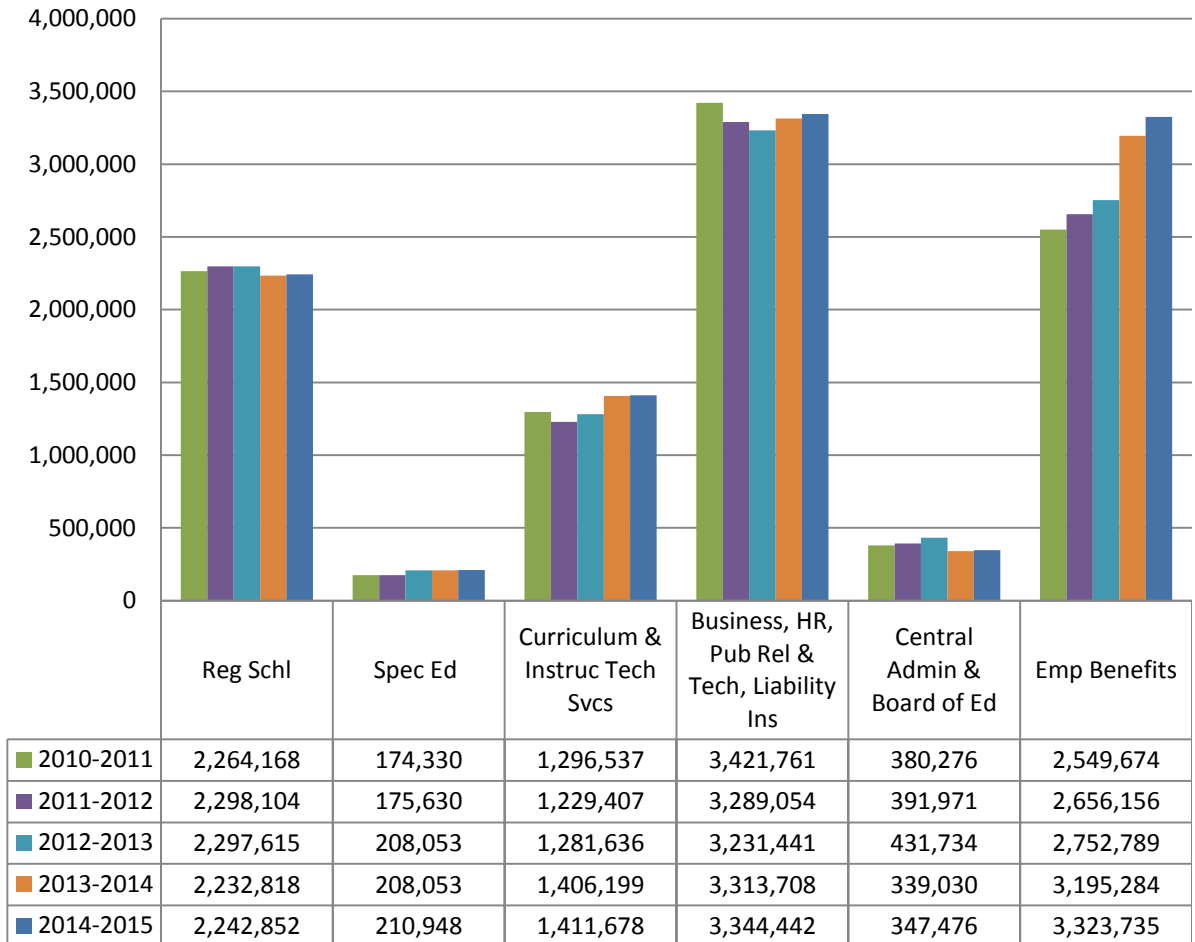




Pittsford Central School District 2014-2015 Adopted Budget

Administrative Component

Administrative Component – Supervision and Admin Services



• 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



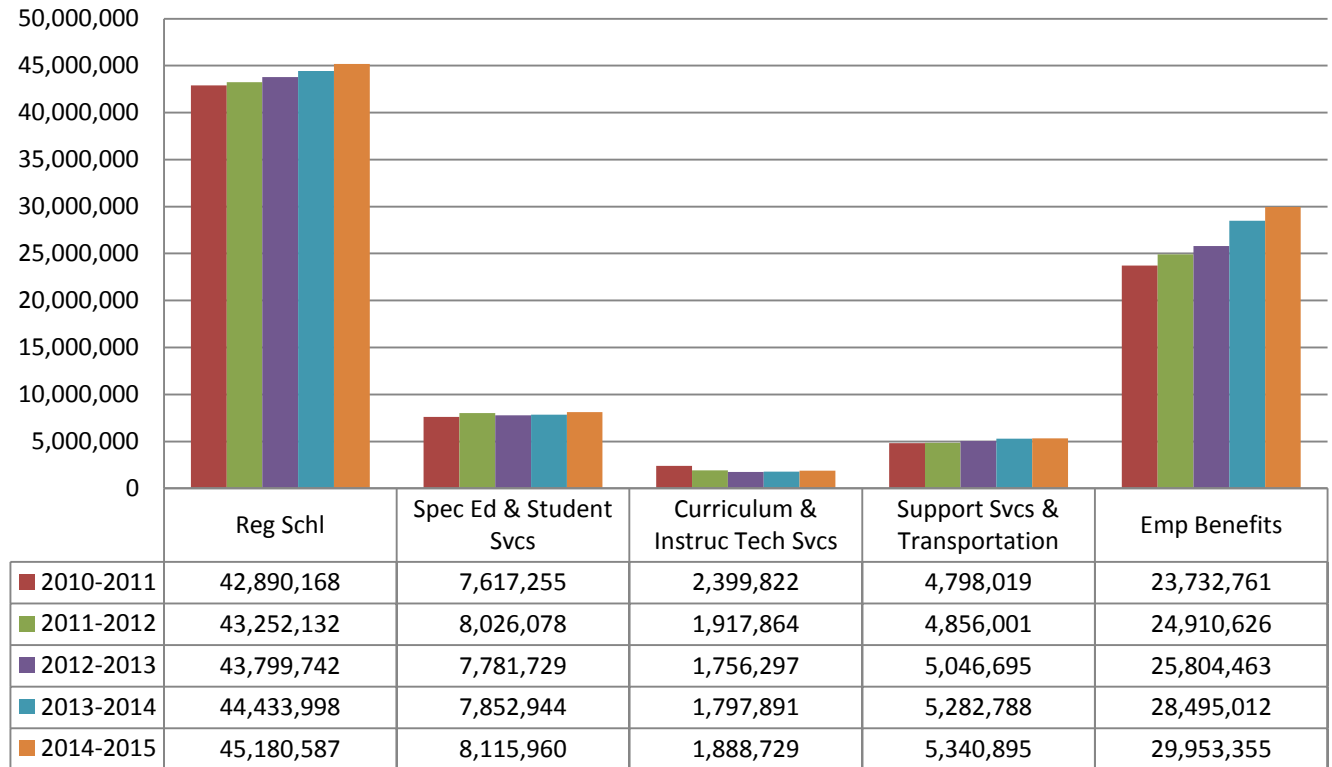
Pittsford Central School District 2014-2015 Adopted Budget

Program Component

• 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

Program Component Detail
Services provided directly to students



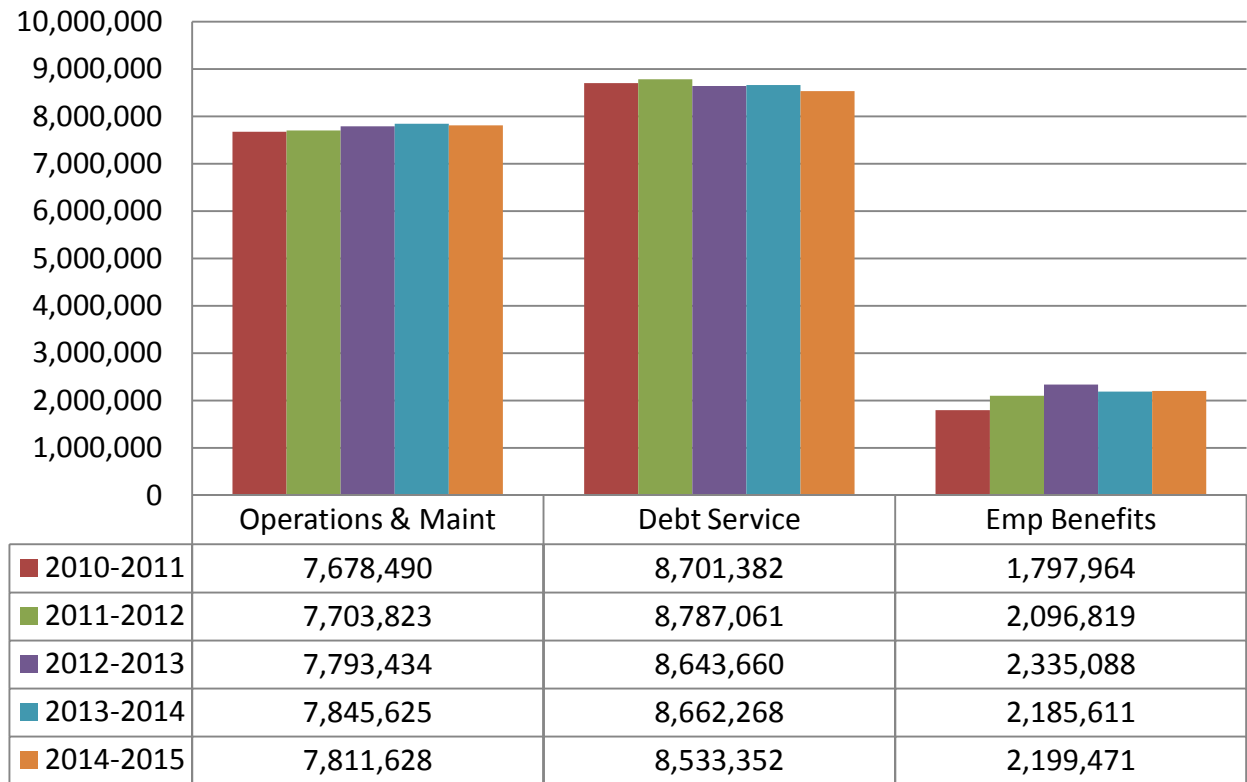


Pittsford Central School District 2014-2015 Adopted Budget

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 2014-2015 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 (2011-2012)
- 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	\$ 10,617	\$39,409	\$ 19,161
Similar District	\$ 13,295	\$ 36,870	\$ 23,588
All NYS Schools	\$ 11,615	\$ 30,207	\$ 20,906



Pittsford Central School District 2014-2015 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

• Pittsford Specifics

- CPI-U is 1.46%
 - +\$1,329,708 +1.46%
- Exclusion Items
 - +\$510,025 +0.56% Tax Base Growth from NYS Tax & Fin
 - (249,283) -0.27% Capital/Debt
 - **+\$1,590,450 +1.75% Calculated Property Tax Cap**
 - **+\$1,590,450 +1.75% Calculated Tax Levy Increase**
- *At the Tax Cap, so simple majority vote is required*



Pittsford Central School District 2014-2015 Adopted Budget

2014-2015 Proposed Budget – ESTIMATED REVENUES

DESCRIPTION	2012-13	2013-14	ESTIMATED 2014-15	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY & STAR	\$ 87,709,370	\$ 91,075,881	\$ 92,666,331	\$ 1,590,450	1.75%
STATE AID	\$ 17,350,090	\$ 18,084,866	\$ 19,023,483	\$ 938,617	5.19%
SALES TAX	\$ 4,500,000	\$ 4,600,000	\$ 4,900,000	\$ 300,000	6.52%
INTEREST	\$ 123,968	\$ 98,000	\$ 69,125	\$ (28,875)	-29.46%
MISC REVENUE	\$ 1,534,948	\$ 1,449,482	\$ 1,303,169	\$ (146,313)	-10.09%
FUND BALANCE & RESERVES	\$ 1,928,000	\$ 1,943,000	\$ 1,943,000	\$ -	0.00%
TOTAL REVENUES	\$ 113,146,376	\$ 117,251,229	\$ 119,905,108	\$ 2,653,879	2.26%

- Property Tax Levy is within the Tax Cap all 3 years
- State Aid – Continues to not follow the legal formula and be frozen at the 2007-08 level plus a small adjustment for 2014-15 and further reduced \$2.3m by the Gap Elimination Adjustment (GEA)



Pittsford Central School District 2014-2015 Adopted Budget

- **Administrative Efficiency Aid**

- PCSD is one of 47 school districts out of all 733 NYS districts to receive this aid (\$149,317)
- Compares 2010-2011 district expenditures on Central Administration and Board of Education to total expenditures
- To be administrative efficient district must expend less than 2.0% of budget and less than \$389 per pupil on administration; PCSD is 1.4% and \$286 respectively



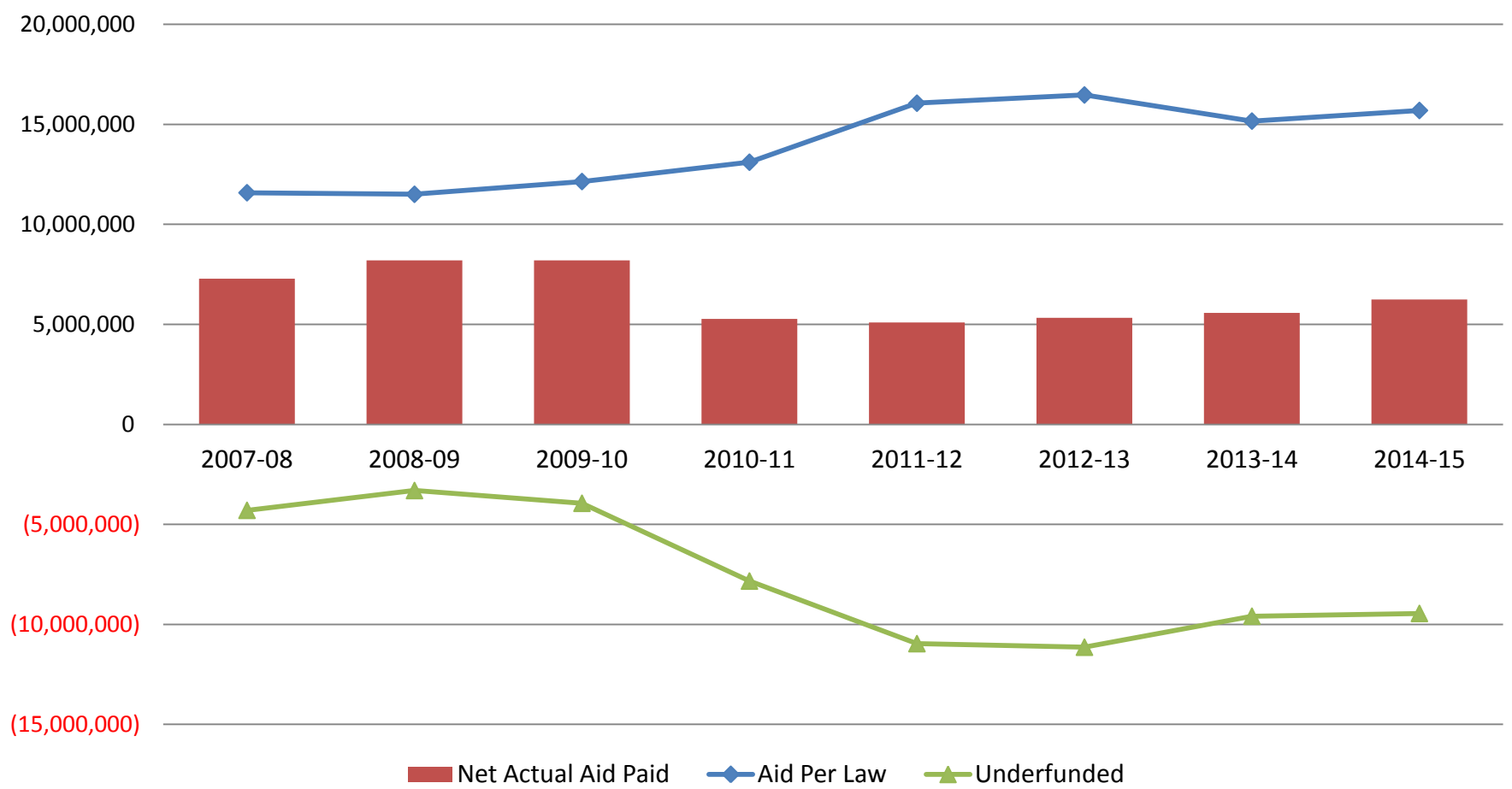
Pittsford Central School District 2014-2015 Adopted Budget

- Foundation Aid & the Gap Elimination Adjustment (GEA), why talk about it?
 - It is the basic form of aid to all schools to fund the basic programs public schools are required to provide
 - It is the basis of many Community, District and Board of Education decisions
 - It's about sustainability into the future
 - When the funding is less while the required programs and services are more, other programs are reduced and/or property taxes increase
 - Property Taxes are capped, meaning in Pittsford, the two largest funding sources are constricted



Pittsford Central School District 2014-2015 Adopted Budget

Actual Aid Received by PCSD v. Foundation Aid Law

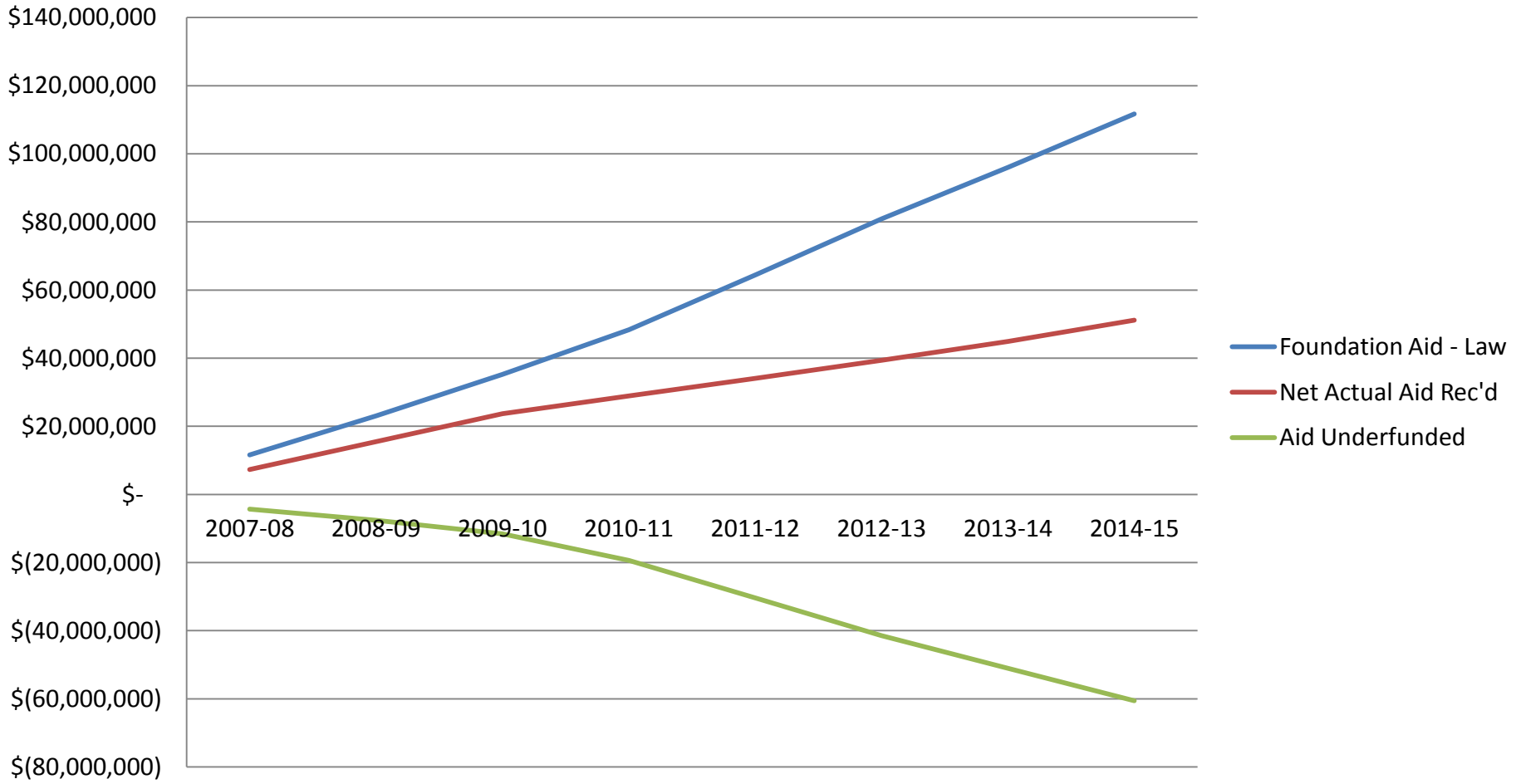


It's not an increase, it's a reduction of the reduction, and *it's NOT the Law*



Pittsford Central School District 2014-2015 Adopted Budget

Cumulative Impact of Underfunded Foundation Aid Law





Pittsford Central School District 2014-2015 Adopted Budget

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 \$118,314,658; which is \$1,590,450 less than proposed and 0.91% more than the current year 2013-2014 budget**



Pittsford Central School District 2014-2015 Adopted Budget

Additional Propositions

Two propositions:

- **Bus Purchase Reserve**
 - Authorization to expend from the Reserve (savings) not more than \$1,276,000 for the replacement of twelve (12) 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 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 Adopted Budget

Additional Propositions 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 Adopted Budget

Board Candidates

V O T E	MEMBER OF THE BOARD OF EDUCATION For two (2) three (3) year terms beginning July 1, 2014 Vote for any TWO (2)			
	<input type="checkbox"/> Thomas Doggett	<input type="checkbox"/> Kim McCluski	<input type="checkbox"/> Mark Pringle	<input type="checkbox"/> Ted Aroesty



Pittsford Central School District 2014-2015 Adopted Budget

Quick Reference

- BY THE NUMBERS**

– Budget (What voters will vote on)	\$119,905,108	+2.26%
– Tax Levy (Total Taxes to be collected)	\$92,666,331	+1.75%
<i>Below the NYS Property Tax Cap = Simple Majority Vote Required for Approval</i>		
– Property Tax Cap	\$92,666,331	+1.75%
– Projected Full Value Tax Rate per \$1,000 assessed value of property		
• Tax Rate	\$25.41	+1.33%
– Estimated Tax Impact on average home?		
• Total Tax	\$5,591	
• Increase of	\$73	



Pittsford Central School District 2014-2015 Adopted Budget

- **May 20, 2014 – 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

