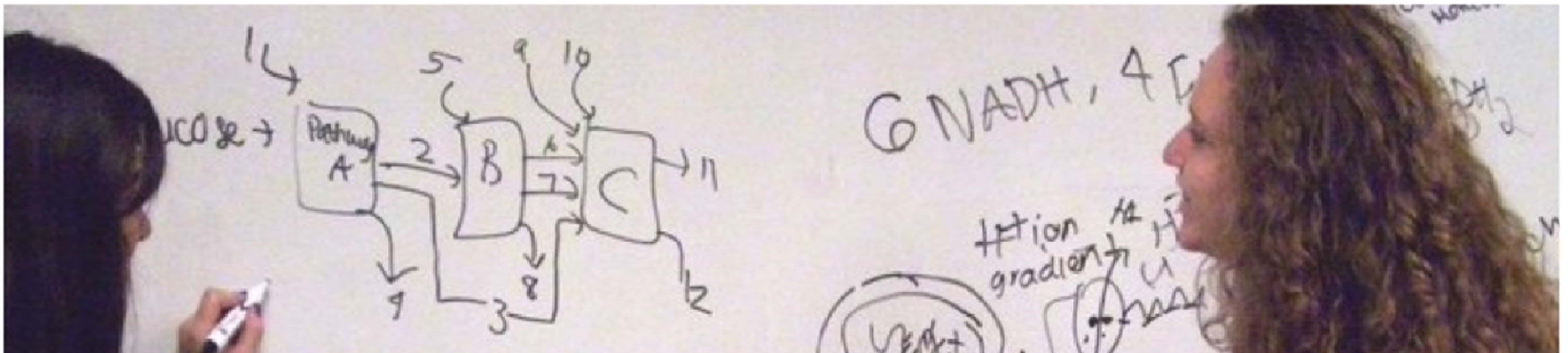


# **PITTSFORD CENTRAL SCHOOL DISTRICT**

## **2015 – 2016 BUDGET WORK SESSION #3**

### **March 11, 2015**





# Pittsford Central School District 2015-2016 Budget Work Session

## 2015-2016 Budget Guidelines

**IMPORTANT** - Due to the importance of each guideline, the following bullets are **NOT** listed in a specific prioritized order.

- ❖ Develop a **STUDENT BASED BUDGET** focused on:
  - Integration of data systems that allows for easy and timely accessibility of data for teachers, administrators, students and families
  - Implementation of rigorous, engaging and authentic curriculum, instruction and assessments
  - Providing experiences, both curricular and extracurricular, that supports the varied interests of the whole child
- ❖ Provide **HIGH QUALITY** Professional Development focused on:
  - Strategic Initiative
  - Curriculum, assessment and instruction
  - Social and Emotional learning
- ❖ Manage the impact of investment in education with sensitivity to limited community resources by:
  - Seeking new sources of revenue
  - Balancing community expectations for services and programs, while being cognizant of changes in property values, income levels, and economic uncertainties
  - Seeking cost efficiencies to further address the costly impact of unfunded mandates
- ❖ Provide for fiscal stability into the future through:
  - Maintaining financially prudent and sustainable reserve accounts
    - Technology
    - Capital Reserve Fund
  - Protecting the community's investment in facilities and infrastructure
- ❖ Meet legal mandates and contractual obligations



# Pittsford Central School District 2015-2016 Budget Work Session

## 2015-2016 Budget Development Philosophy and Process

- End in Mind (targets)
  - Maintaining excellence and expected academic performance in instruction and areas that support student achievement
  - *Develop a budget not to exceed the estimated Tax Levy Cap of 2.25%*
  - *Eye on the Future – A budget that provides for future stability and utilizes Fund Balance and Reserves in a thoughtful manner*
- Budget stakeholders in preparing their budgets were instructed to:
  - Identify a budget maintaining current programs and services
  - Identify potential areas to abandon to promote the implementation of Federal, NYS and Board goals and initiatives



# Pittsford Central School District 2015-2016 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
  - What's Next
  - Key Points





# Pittsford Central School District 2015-2016 Budget Work Session

- Budget Development Assumptions
  - Revenue
    - State Aid – Governor says no more aid than previous year unless Legislature approves entire proposal
      - Planning on – no aid increase over the current year
      - Hoping for – on time State budget and 4-5% promised increase in aid
    - Tax Levy – we will not seek an Override of the Property Tax Cap and establish a Levy at or close to the Cap
  - Appropriations
    - Similar staffing as current year based on current enrollments
      - Sectioning and Special Education work is in progress



# Pittsford Central School District 2015-2016 Budget Work Session

## *Quick Recap from previous Board Work Sessions*

- Proposed Budget Increase as of 3/11/15 2.21%
  - Salary & Benefits comprise 61% of the increase and 77% of total budget
  - Projected Draft Tax Levy 3.17%  
(Levy needed to support Proposed Budget)
- State Aid – Assumption from Governor statements 0.0%
  - \* Assume no increase in State Aid (per Governor)
- The Property Tax Levy Cap - Estimated 2.25%
  - Above Cap (\$854,485)



# Pittsford Central School District 2015-2016 Budget Work Session

- **Budget Overview – *Program Services Format***

- Various staffing related implications have been factored in throughout the budget
  - Collective Bargaining Agreements have included contract salary increases and increased employee contribution levels to health insurance
  - Retirement attrition savings and replacement staffing
  - Decrease in NYS pension costs
  - Staffing changes implemented during the current year and projected for 2015-16
- Due to the vast disbursement of the above items, the comment will not be repeated in each section
- Assumption – the Proposed 2015-2016 budget includes all Programs and Services provided in the current budget unless specified otherwise
- Enrollments and related staffing implications continue to be reviewed by building leadership and Assistant Superintendent for Human Resources



# Pittsford Central School District 2015-2016 Budget Work Session

## Putting It Together

	Approved 2014-2015	Approved Budget FTE 2014-2015	Actual YTD FTE 2014-2015	Proposed FTE 2015-2016	Proposed 2015-2016	\$ Change	% Change
<b>TOTAL PROGRAM SERVICES</b>							
<b>Schools</b>	\$ 47,423,439	800.40	811.50	812.50	\$ 48,262,780	\$ 839,341	1.77%
<b>Central Student Services</b>	\$ 8,201,908	28.45	28.95	28.95	\$ 8,855,767	\$ 653,859	7.97%
<b>Instructional Services</b>	\$ 3,300,407	32.35	32.35	34.35	\$ 3,579,866	\$ 279,459	8.47%
<b>Support Services</b>	\$ 14,888,910	223.75	224.35	224.35	\$ 15,277,462	\$ 388,552	2.61%
<b>Central Administration</b>	\$ 347,476	3.00	3.00	3.00	\$ 369,726	\$ 22,250	6.40%
<b>Unallocated Expenses</b>	\$ 45,742,968	0.00	0.00	0.00	\$ 46,205,908	\$ 462,940	1.01%
<b>Total Program Services</b>	<b>\$ 119,905,108</b>	<b>1,087.95</b>	<b>1,100.15</b>	<b>1,103.15</b>	<b>\$ 122,551,509</b>	<b>\$ 2,646,401</b>	<b>2.21%</b>



# Pittsford Central School District 2015-2016 Budget Work Session

	Approved 2014-2015	Proposed 2015-2016	\$ Change	% Change
ELEMENTARY	\$ 16,732,960	\$ 16,859,882	\$ 126,922	0.76%
MIDDLE	\$ 12,534,279	\$ 12,887,091	\$ 352,812	2.81%
HIGH	\$ 18,156,200	\$ 18,515,807	\$ 359,607	1.98%
<b>TOTAL SCHOOLS</b>	<b>\$ 47,423,439</b>	<b>\$ 48,262,780</b>	<b>\$ 839,341</b>	<b>1.77%</b>

	Approved 2014-2015	Proposed 2015-2016	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,242,852	\$ 2,275,046	\$ 32,194	1.44%
School Support	\$ 5,208,923	\$ 5,368,794	\$ 159,871	3.07%
Teaching Reg. Ed.	\$ 27,464,075	\$ 27,680,943	\$ 216,868	0.79%
Special Ed.	\$ 5,663,381	\$ 5,986,366	\$ 322,985	5.70%
Career & Tech. Ed.	\$ 313,993	\$ 317,783	\$ 3,790	1.21%
Library & Tech	\$ 1,449,957	\$ 1,497,608	\$ 47,651	3.29%
Pupil Services	\$ 2,925,586	\$ 2,919,356	\$ (6,230)	-0.21%
Co-curricular & Athletics	\$ 2,154,672	\$ 2,216,884	\$ 62,212	2.89%
<b>Total All School Programs &amp; Services</b>	<b>\$ 47,423,439</b>	<b>\$ 48,262,780</b>	<b>\$ 839,341</b>	<b>1.77%</b>

Is 32% of total budget increase



# Pittsford Central School District 2015-2016 Budget Work Session

## Elementary Schools

	Approved	Approved	Actual	Proposed FTE	Proposed		
ELEMENTARY SCHOOLS	2014-2015	Budget FTE	YTD FTE	2015-16	2015-2016	\$ Change	% Change
School Admin	\$ 852,597	11.00	11.00	11.00	\$ 866,246	\$ 13,649	1.60%
School Support	\$ 2,337,786	76.50	77.30	77.30	\$ 2,397,428	\$ 59,642	2.55%
Teaching Reg. Ed.	\$ 9,728,859	143.30	141.30	141.30	\$ 9,649,816	\$ (79,043)	-0.81%
Special Ed.	\$ 2,084,091	71.50	79.90	79.90	\$ 2,251,984	\$ 167,893	8.06%
Library & Tech	\$ 560,552	11.10	11.10	11.10	\$ 567,368	\$ 6,816	1.22%
Pupil Services	\$ 1,132,375	19.20	19.20	19.20	\$ 1,090,340	\$ (42,035)	-3.71%
Co-curricular	\$ 36,700				\$ 36,700	\$ -	0.00%
<b>Total Elementary</b>							
<b>Programs &amp; Services</b>	<b>\$ 16,732,960</b>	<b>332.60</b>	<b>339.80</b>	<b>339.80</b>	<b>\$ 16,859,882</b>	<b>\$ 126,922</b>	<b>0.76%</b>

### • Specific Highlights

- Supplies, equipment, contractual – common reduction areas
- Special Education – Reflects to-date enrollment/staffing and BOCES services plus 8.4 FTE Paraprofessionals
- Library & Tech – State aided per pupil allocation, no equipment purchases
- Retirement attrition savings – added benefits in later section
- Implementation of new Unified Athletic program



# Pittsford Central School District 2015-2016 Budget Work Session

## Middle Schools

	Approved 2014-2015	Approved Budget FTE 2014-2015	Actual YTD FTE 2014-2015	Proposed FTE 2015-2016	Proposed 2015-2016	\$ Change	% Change
<b>MIDDLE SCHOOLS</b>							
School Admin	\$ 558,034	8.00	8.00	8.00	\$ 565,170	\$ 7,136	1.28%
School Support	\$ 1,231,000	16.40	15.60	15.60	\$ 1,247,393	\$ 16,393	1.33%
Teaching Reg. Ed.	\$ 7,741,554	111.30	112.80	112.80	\$ 7,887,523	\$ 145,969	1.89%
Special Ed.	\$ 1,664,930	49.00	54.00	54.00	\$ 1,820,918	\$ 155,988	9.37%
Library & Tech	\$ 321,916	6.80	6.80	6.80	\$ 325,921	\$ 4,005	1.24%
Pupil Services	\$ 688,983	14.00	14.10	14.10	\$ 712,071	\$ 23,088	3.35%
Co-curricular & Athletics	\$ 327,862	0.40	0.40	0.40	\$ 328,095	\$ 233	0.07%
<b>Total Middle School Programs &amp; Services</b>	<b>\$ 12,534,279</b>	<b>205.90</b>	<b>211.70</b>	<b>211.70</b>	<b>\$ 12,887,091</b>	<b>\$ 352,812</b>	<b>2.81%</b>

### • Specific Highlights

- Retirement attrition savings
- Minor staffing adjustments for sectioning (projected)
- Special Ed +1 teacher and +4 FTE paraprofessionals during 2014-15 to meet IEP



# Pittsford Central School District 2015-2016 Budget Work Session

## High Schools

	Approved 2014-2015	Approved Budget FTE 2014-2015	Actual YTD FTE 2014-2015	Proposed FTE 2015-2016	Proposed 2015-2016	\$ Change	% Change
<b>HIGH SCHOOLS</b>							
School Admin	\$ 832,221	11.20	11.20	11.20	\$ 843,630	\$ 11,409	1.37%
School Support	\$ 1,640,137	26.00	26.00	27.00	\$ 1,723,973	\$ 83,836	5.11%
Teaching Reg. Ed.	\$ 9,993,662	144.90	145.30	145.30	\$ 10,163,604	\$ 169,942	1.70%
Special Ed.	\$ 1,914,360	43.70	41.40	41.40	\$ 1,913,464	\$ (896)	-0.05%
Career & Tech. Ed.	\$ 313,993	0.00	0.00	0.00	\$ 317,783	\$ 3,790	1.21%
Library & Tech	\$ 567,489	11.20	11.20	11.20	\$ 584,319	\$ 16,830	2.97%
Pupil Services	\$ 1,104,228	22.00	22.00	22.00	\$ 1,116,945	\$ 12,717	1.15%
Co-curricular & Athletics	\$ 1,790,110	2.90	2.90	2.90	\$ 1,852,089	\$ 61,979	3.46%
<b>Total High School Programs &amp; Services</b>	<b>\$ 18,156,200</b>	<b>261.90</b>	<b>260.00</b>	<b>261.00</b>	<b>\$ 18,515,807</b>	<b>\$ 359,607</b>	<b>1.98%</b>

### • Specific Highlights

- Minor adjustments to staffing per enrollment/sectioning
- Special Ed 2.3 FTE paraprofessional reduction/reallocation during 2014-15
- Athletics impacted by State championship costs, Town/District Municipal Agreement and new Unified Athletics program
- +1.0 security and maintenance (night shift)
- Co-curricular & Athletics – reflects current advisor and coaching assignments and salary schedule



# Pittsford Central School District 2015-2016 Budget Work Session

## Central Student Services

	Approved	Approved	Actual YTD				
	2014-2015	Budget FTE	FTE	Proposed FTE	Proposed		
CENTRAL STUDENT SERVICES	2014-2015	2014-2015	2014-2015	2015-2016	2015-2016	\$ Change	% Change
Regular Ed. - BOCES	\$ 337,573	0.00	0.00	0.00	\$ 415,007	\$ 77,434	22.94%
Special Ed. - District	\$ 1,389,626	20.65	20.65	21.15	\$ 1,455,751	\$ 66,125	4.76%
Special Ed. - BOCES	\$ 4,652,387	0.00	0.00	0.00	\$ 5,048,440	\$ 396,053	8.51%
Health & Pupil Services - Public							
& Private	\$ 1,776,322	7.80	8.30	8.30	\$ 1,883,569	\$ 107,247	6.04%
Summer Services	\$ 15,000	0.00	0.00	0.00	\$ 22,000	\$ 7,000	46.67%
Tech, Library - Private & Public	\$ 31,000	0.00	0.00	0.00	\$ 31,000	\$ -	0.00%
<b>Total Central Student Services</b>	<b>\$ 8,201,908</b>	<b>28.45</b>	<b>28.95</b>	<b>29.45</b>	<b>\$ 8,855,767</b>	<b>\$ 653,859</b>	<b>7.97%</b>

### • Specific Highlights

- Retirement attrition savings
- Increases to BOCES costs, especially in Special Education
- 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.
- Increase .5 FTE Speech to full time and reduce BOCES
- 33% increase in tuitions to Students With Needs receiving services from private providers



# Pittsford Central School District 2015-2016 Budget Work Session

## Instructional Services

	Approved 2014-2015	Approved Budget FTE 2014-2015	Actual YTD FTE 2014-2015	Proposed FTE 2015-2016	Proposed 2015-2016	\$ Change	% Change
<b>CENTRAL INSTRUCTIONAL SERVICES</b>							
Curriculum Office & District Textbook	\$ 648,617	2.00	2.00	2.00	\$ 629,841	\$ (18,776)	-2.89%
Standards Leaders	\$ 431,476	4.90	4.90	4.90	\$ 457,639	\$ 26,163	6.06%
Teacher & Instruct Materials Centers	\$ 260,421	3.00	3.00	3.00	\$ 265,809	\$ 5,388	2.07%
Pupil Personnel Office	\$ 389,764	5.95	5.95	5.95	\$ 456,712	\$ 66,948	17.18%
Instructional Technology	\$ 1,570,129	16.50	16.50	18.50	\$ 1,769,865	\$ 199,736	12.72%
<b>Total Instructional Services</b>	<b>\$ 3,300,407</b>	<b>32.35</b>	<b>32.35</b>	<b>34.35</b>	<b>\$ 3,579,866</b>	<b>\$ 279,459</b>	<b>8.47%</b>

### • Specific Highlights

- Salaries and stipends reflect current contract
- This budget is absorbing much of the costs associated with new NYS mandates requiring minimum professional development and evaluation standards for teachers
- Increased summer work for teachers
- Trade-off reduction in supplies and contract services
- Pupil Personnel office restructure and data specialist during 2014-15 year yielding savings in other departments
- Increase of 1.0 administrator and 1.0 clerical position in Technology



# Pittsford Central School District 2015-2016 Budget Work Session

## Support Services

	Approved	Approved	Actual	Proposed FTE	Proposed		
SUPPORT SERVICES	2014-2015	Budget FTE	YTD FTE	2015-2016	2015-2016	\$ Change	% Change
Finance	\$ 801,129	11.95	12.55	12.55	\$ 812,641	\$ 11,512	1.44%
Auditing	\$ 76,000	0.30	0.30	0.30	\$ 76,000	\$ -	0.00%
Personnel	\$ 353,223	3.50	3.50	3.50	\$ 355,682	\$ 2,459	0.70%
Public Info & Printing	\$ 439,390	3.00	3.00	3.00	\$ 453,046	\$ 13,656	3.11%
Buildings, Operations, Security & Grounds	\$ 7,811,628	86.00	86.00	86.00	\$ 7,979,883	\$ 168,255	2.15%
Technology - Support Services	\$ 1,049,555	0.00	0.00	0.00	\$ 1,155,098	\$ 105,543	10.06%
Pupil Transportation	\$ 4,357,985	119.00	119.00	119.00	\$ 4,445,112	\$ 87,127	2.00%
<b>Total Support Services</b>	<b>\$ 14,888,910</b>	<b>223.75</b>	<b>224.35</b>	<b>224.35</b>	<b>\$ 15,277,462</b>	<b>\$ 388,552</b>	<b>2.61%</b>

### • Specific Highlights

- Previous year's efficiencies implemented continue to demonstrate savings
- Buildings & Grounds
  - Fuel and utilities price volatility continue to be of concern
  - Six years of budget reductions, combined with increased costs, demand and expectations
  - Meeting the demand of increased expectations from athletics, security and instructional programs
  - Aging facilities and keeping up with maintenance and Capital projects
- Transportation Savings
  - Combine the K-3, 4-5 bus runs into one run and start/end time
- Technology – increase BOCES costs and test scoring



# Pittsford Central School District 2015-2016 Budget Work Session

## Central Administration

	Approved	Approved	Actual	Proposed FTE	Proposed		
CENTRAL ADMINISTRATION	2014-2015	Budget FTE 2014-2015	YTD FTE 2014-2015	2015-2016	2015-2016	\$ Change	% Change
Board of Education	\$ 31,615	0.00	0.00	0.00	\$ 32,186	\$ 571	1.81%
District Clerk & Annual Meeting	\$ 30,507	0.00	0.00	0.00	\$ 30,902	\$ 395	1.29%
Office of Chief Executive Officer	\$ 285,354	3.00	3.00	3.00	\$ 306,638	\$ 21,284	7.46%
<b>Total Central Administration</b>	<b>\$ 347,476</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ 369,726</b>	<b>\$ 22,250</b>	<b>6.40%</b>

- **Specific Highlights**

- Central Administration represents 0.3% of the total budget
- Additional aid is given to school districts deemed “Administratively Efficient.”  
Out of 733 districts, Pittsford is one of only 63 to receive such aid.
- Adjusted to contract



# Pittsford Central School District 2015-2016 Budget Work Session

## Undistributed Expenses

	Approved 2014-2015	Proposed 2015-2016	\$ Change	% Change
<b>UNALLOCATED EXPENSES</b>				
<b>Debt Service &amp; Transfers</b>	\$ 8,652,719	\$ 8,652,719	\$ -	0.00%
<b>Legal &amp; Insurance</b>	\$ 647,364	\$ 658,738	\$ 11,374	1.76%
<b>BOCES Admin Charge</b>	\$ 998,296	\$ 997,807	\$ (489)	-0.05%
<b>Benefits - District Wide</b>	\$ 35,444,589	\$ 35,896,644	\$ 452,055	1.28%
<b>Total Unallocated Expenses</b>	<b>\$ 45,742,968</b>	<b>\$ 46,205,908</b>	<b>\$ 462,940</b>	<b>1.01%</b>

### • Specific Highlights

- BOCES administration and capital charges occurs regardless of participation in BOCES or not
- Teachers' and Employees' Retirement Systems employer contribution rates as set by NYS decreased approximately 20% or -\$870,000
- Health Insurance cost growth contained 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
  - Healthcare Reform Act added an 8% tax to health premium
  - Increased employee contribution and migration to lower cost plans as per recent Collective Bargaining Agreements (CBAs)
  - The addition of new retirees increase the insurance expense



# Pittsford Central School District 2015-2016 Budget Work Session

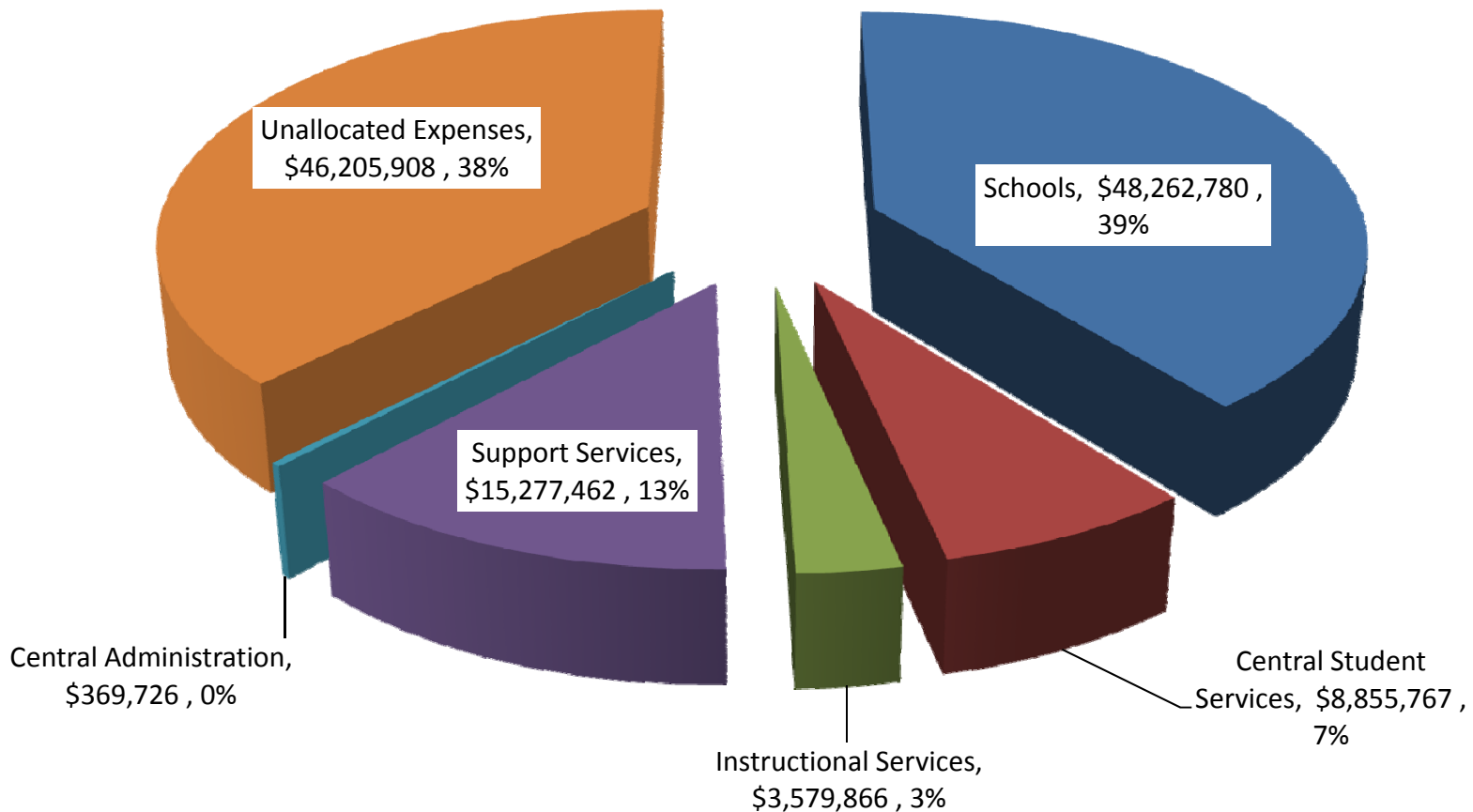
## Putting It Together

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<b>TOTAL PROGRAM SERVICES</b>							
<b>Schools</b>	\$ 47,423,439	800.40	811.50	812.50	\$ 48,262,780	\$ 839,341	1.77%
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# Pittsford Central School District 2015-2016 Budget Work Session

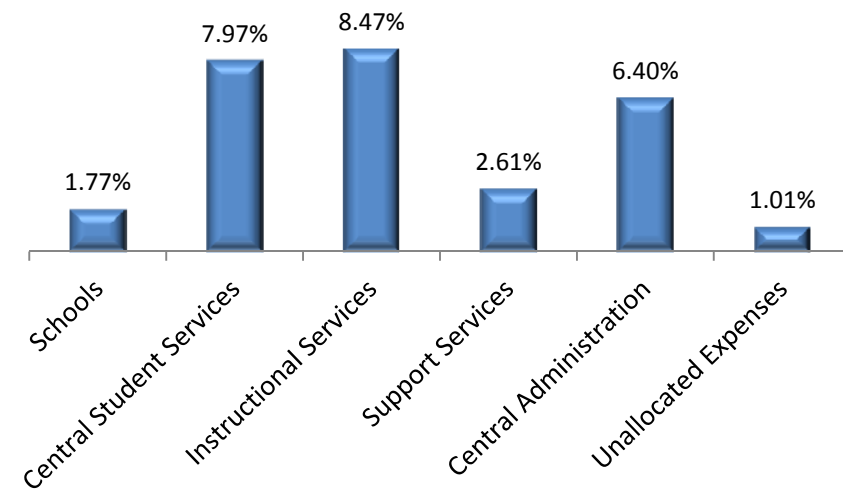
## 2015-2016 Program Services Budget Composition - Total \$122,551,509



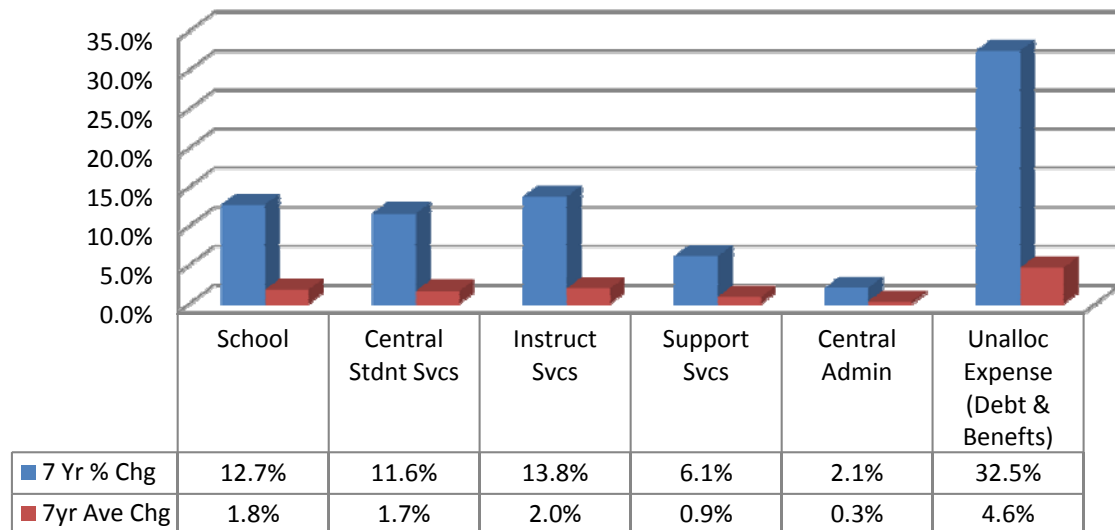


# Pittsford Central School District 2015-2016 Budget Work Session

**Percent Change by Program Area**



**7 Year Total & Average Annual Change - Percent**





# Pittsford Central School District 2015-2016 Budget Work Session

## Revenue Summary

DESCRIPTION	2010-11	2011-12	2012-13	2013-14	2014-15	PROPOSED 2015-16	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPERTY TAX LEVY & STAR	\$ 83,177,728	\$ 84,971,450	\$ 87,709,370	\$ 91,075,881	\$ 92,666,331	\$ 95,604,978	\$ 2,938,647	3.17%
					Needs to be reduced by	\$ (854,485)	\$ 2,084,162	
					Tax Cap (Target)	\$ 94,750,493	\$ 2,084,162	2.25%
STATE AID	\$ 18,795,459	\$ 18,136,313	\$ 17,350,090	\$ 18,084,866	\$ 19,023,483	\$ 18,927,945	\$ (95,538)	-0.50%
SALES TAX	\$ 4,131,535	\$ 4,398,705	\$ 4,500,000	\$ 4,600,000	\$ 4,900,000	\$ 4,912,858	\$ 12,858	0.26%
INTEREST	\$ 125,000	\$ 90,000	\$ 123,968	\$ 98,000	\$ 53,000	\$ 45,758	\$ (7,242)	-13.66%
MISC REVENUE	\$ 2,222,885	\$ 2,166,258	\$ 1,534,948	\$ 1,449,482	\$ 1,319,294	\$ 1,116,970	\$ (202,324)	-15.34%
FUND BALANCE & RESERVES	\$ 1,250,000	\$ 1,828,000	\$ 1,928,000	\$ 1,943,000	\$ 1,943,000	\$ 1,943,000	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 109,702,607</b>	<b>\$ 111,590,726</b>	<b>\$ 113,146,376</b>	<b>\$ 117,251,229</b>	<b>\$ 119,905,108</b>	<b>\$ 122,551,509</b>	<b>\$ 2,646,401</b>	<b>2.21%</b>

### • Specific Highlights

- Property Tax Levy – Fourth year of the Property Tax Cap. For Pittsford this year the formula calculates to a Capped increase over the prior year's levy of 2.25%. Formula "Exclusion Items" that affect the Tax Cap :
  - Increase in Property Tax Base (transfer from COMIDA to tax roll)
- 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 \$2.3 million for the "Gap Elimination Adjustment"
  - Since 2008-09 NYS has paid PCSD \$71m less than the law requires



# Pittsford Central School District 2015-2016 Budget Work Session

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

- Purchase of twelve replacement buses at a total maximum cost of \$1,400,000
  - Ten - 65 passenger \$120,639 ea.
  - One - 36 passenger mini-bus \$114,305 ea.
  - One - 30 passenger \$127,737 ea.  
Wheel Chair van/bus
  - Trade-in allowance will reduce total cost approximately \$49,000
  - **Will not impact the tax levy**
  - Will generate approximately \$812,000 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 2015-2016 Budget Work Session

## PROPOSITION NO. 1 – Capital Reserve Fund – Purchase of Buses

Shall the following resolution be adopted, to wit:

**BE IT RESOLVED**, that the Board of Education of Pittsford Central School District is hereby authorized to withdraw from the exiting “Capital Reserve Fund – Purchase of Buses” a sum of money not to exceed One Million, Four Hundred Thousand Dollars (\$1,400,000) to be used for the purchase of ten (10) replacement sixty-five passenger buses, one (1) replacement thirty-six passenger bus and one (1) replacement thirty passenger wheel chair bus and communications equipment used in the operation of such buses.

### **PROPOSED – RE-ESTABLISH PURCHASE OF BUSES RESERVE**

**IT IS FURTHER RESOLVED** that the Board of Education of the Pittsford Central School District is hereby authorized and directed to establish a new reserve fund pursuant to Education Law §3651 which shall be known as the “Capital Reserve Fund – Purchase of Buses” for the purpose of financing, in whole or in part, the purchase and replacement of vehicles and equipment related to the transportation of District students, including all costs incidental to the acquisition thereof, as permitted by Local Finance Law. The ultimate amount of such reserve fund shall not exceed Fifteen Million Dollars (\$15,000,000) plus amounts earned on deposit on reserve funds. The probable existence of said reserve fund shall be ten (10) years, but the fund shall continue in existence for its stated purpose until liquidated according to Education Law. The source from which funds shall be obtained for said reserve funds shall be transfers authorized by the voters from other such reserve funds, current and future unappropriated fund balances from the General Fund as directed by the Board of Education and any other appropriations authorized by the voters. No monies may be expended from the “Capital Reserve Fund – Purchase of Buses” without voter approval.

**BE IT FURTHER RESOLVED** that the Board of Education of the Pittsford Central School District is hereby directed to transfer any unexpended balance remaining after the purchase of twelve (12) replacement vehicles from the existing “Capital Reserve Fund – Purchase of Buses” as set forth above into the newly established “Capital Reserve Fund – Purchase of Buses” and discontinue use of the existing.



# Pittsford Central School District 2015-2016 Budget Work Session

- Current Status The “Waiting Game”
  - The appropriations budget is significantly complete
    - Working on sectioning and special education placements
  - Needed Answers to Revenue (support) Questions:
    - Will there be an on-time State budget?
    - What will that budget mean to schools and PCSD?
    - Will it have an impact on the Tax Cap?



# Pittsford Central School District 2015-2016 Budget Work Session

What have we been hearing?

- A. No additional aid if no budget
- B. Expect 1.7% increase for expense driven aids
- C. 4.8% increase in aid if legislature accepts Governor's budget
- D. Legislature discussing GEA elimination phase out = 9.2%

Budget Case Scenario	Add'l Aid from Scenario	Budget (Cuts) to Meet Tax Cap
Draft #1 Budget		(\$854,485)
1.7% Aid Restore	\$162,503	(\$691,982)
4.8% Aid Restore	\$458,833	(\$395,652)
9.2% Aid Restore	\$879,430	\$ 24,945
Gap Elimination Adj (GEA) Ended	\$2,374,513	+\$1,520,028 <i>surplus</i>



# Pittsford Central School District 2015-2016 Budget Work Session

## What are Our Options?

1. Seek a Property Tax Cap Override
  - Would require at least 60% supermajority support, not 50% simple majority
2. Make program and service reductions
  - Are our programs and services why we have historically received support for our budgets?
  - Has our community reached tax saturation?
3. Utilize more Fund Balance & Reserves
  - Every \$ more we take from savings today means it has to be there for next year. Otherwise we in essence raise next year's taxes before doing anything with that budget.
  - Use of Fund Balance & Reserves should be for one shots and unusual circumstances. As stated by OSC, they cannot support a "way of life." e.g. Clarence CSD, Kodak
4. Some combination of Two and Three
  - Weigh impact on the long-term



# Pittsford Central School District 2015-2016 Budget Work Session

## Key Points

- Budget increase is 2.21%
- Assume no increase in State Aid
- Tax Levy necessary to support the Draft Budget is 3.17%
- Estimate Property Tax Cap in 2.25%
  - Currently a projected \$855,000 gap
- 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 \$2,938,647 million of additional reductions and/or other measures would be required



# Pittsford Central School District 2015-2016 Budget Work Session

## Budget Timetable



- DPT Meeting March 19
- Regular BOE Meeting March 23
- State Budget Deadline April 1
- **BOE Meeting (workshop IF needed)** **April 7**
- DPT Meeting April 16
- Board adopts Budget April 20, 7:00 pm  
Barker Road Middle School
- Annual Budget Hearing May 11, 7:00 pm  
Barker Road Middle School
- Budget Vote and BOE Election May 19, 7:00 a.m. to 9:00 p.m.  
Barker Road Middle School  
gymnasium; Voter identification  
is required



# Pittsford Central School District 2015-2016 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)