

# Budget Development

TOTAL PROGRAM SERVICES	Approved 2014-2015	Proposed 2015-2016	\$ Change	% Change
Elementary, Middle and High School Programs	\$47,423,439	\$48,299,664	\$876,225	1.85%
Special Education and Non-Public Programs	\$8,201,908	\$8,705,767	\$503,859	6.14%
Technology, Professional Development & other Instructional Services	\$3,300,407	\$3,583,366	\$282,959	8.57%
Transportation, Maintenance, Utilities, and other Support Services	\$14,888,910	\$15,277,462	\$388,552	2.61%
Central Administration and Board of Education	\$347,476	\$369,726	\$22,250	6.40%
Debt Service, Insurance and Fringe Benefits	\$45,742,968	\$46,352,408	\$609,440	1.33%
<b>Total Budget</b>	<b>\$119,905,108</b>	<b>\$122,588,393</b>	<b>\$2,683,285</b>	<b>2.24%</b>

# Estimated Revenue

Description	2014-15 Revenues	Estimated 2015-16 Revenues	\$ Increase (Decrease)	% Increase (Decrease)	% of Total Budget
Local Property Tax Levy	\$92,666,331	\$94,750,493	\$2,084,162	2.25%	77.29%
Foundation Aid & Gap Adjustment	\$8,044,077	\$8,946,227	\$902,150	11.22%	7.30%
Categorical Aid & Building Aid	\$11,029,406	\$10,873,087	\$(156,319)	-1.42%	8.87%
Sales Tax	\$4,900,000	\$4,912,858	\$12,858	0.26%	4.01%
Interest	\$69,125	\$45,758	\$(23,367)	-33.80%	0.04%
Misc. Revenues (incl. county payments in lieu of tax)	\$1,253,169	\$1,116,970	\$(136,199)	-10.87%	0.91%
Fund Balance & Reserves	\$1,943,000	\$1,943,000	\$ 0	0.00%	1.58%
<b>Total Revenue</b>	<b>\$119,905,108</b>	<b>\$122,588,393</b>	<b>\$2,683,285</b>	<b>2.24%</b>	<b>100.0%</b>



## Estimated Tax Impact

Tax Levy	\$94,750,493
Tax Levy Increase	2.25% (within tax cap)
Estimated Full Value Tax Rate	\$25.60 per \$1,000 Full Value Assessed

### Example:

The estimated impact on the average PCSD homeowner with a \$250,000 full-value assessed home with Basic STAR



### Estimated Increase: \$88

Because PCSD is within tax cap, this estimated increase should be offset by the NYS Property Tax Credit.

Actual 2014-2015 Tax Bill: \$5,544

Estimated 2015-2016 Tax Bill: \$5,632

### Quick Facts:

1.51%  
Estimated  
Tax Rate  
Increase

2.24%  
Budget  
Increase

2.25% Tax  
Levy Increase,  
Within Allowable  
Tax Cap again

## State's Reduction of \$64 million since 2008-09

### Evolution of School Funding Laws

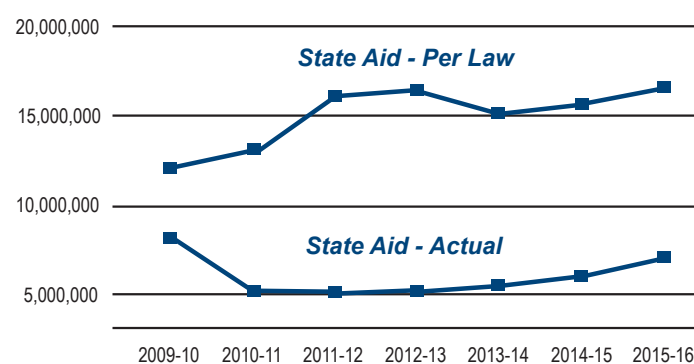
**2007** • A historic court ruling provided a \$7 billion school funding law, over four years, to enable districts to develop long-term fiscal plans.

**2009** • 2007 ruling is ignored, Foundation Aid is frozen and further reduced through the introduction of the Gap Elimination Adjustment (GEA). These income taxes were moved to balance other parts of the NYS budget.

**2011** • The Tax Levy Cap Law and formula are legislated. For PCSD, 80% of its budget is collected from local tax payers and, therefore, the largest part of its budget is capped. The cap has a less significant impact on lower wealth districts because their funding structure relies more on state aid.

**2014** • PCSD is experiencing reductions in state aid on one side and a state-mandated cap on the other. In addition, the state has issued several new and expensive mandates with no relief from existing state mandates.

### Actual Foundation Aid vs. State's Legal Obligation



**2015** • Funding withheld since 2008-09 continues to be withheld. An incremental reimbursement of what's required by law was allocated, but it is tied to teacher performance and negotiations. Reimbursement for arrears not addressed.

Cumulative loss of state aid to PCSD since 2007-2008 is over \$70 million.

Tax Cap



GEA

NYS has "adjusted" PCSD state aid so taxpayers pay more and less is returned to them in state aid.

# Pittsford Schools

Pittsford Central School District  
75 Barker Road  
Pittsford, New York 14534  
585.267.1000  
[www.pittsfordschools.org](http://www.pittsfordschools.org)

Non Profit Org.  
U.S. Postage  
**PAID**  
Pittsford NY 14534  
Permit No. 12



## BUDGET VOTE

Tuesday, May 19, 7 am - 9 pm  
Barker Road Middle School  
75 Barker Road

Superintendent of Schools  
Michael Pero

Board of Education  
Peter Sullivan, *President*  
Kim McCluski, *Vice President*  
Ted Aroesty  
Ray Brown  
Brent Kecskemety  
Irene Feldman Narotsky  
Amy Thomas

Editor  
Nancy Chaput Wayman, APR

Note: Qualified voters must present identification. Proof of residency may include the following valid and current documents: New York State driver's license; New York State non-driver identification card; utility bill; or, voter registration card. Voters shall also be required to provide their signature, printed name and address. Qualified voters must be a U.S. Citizen, resident of the district for at least 30 days prior to the election, and 18 years of age or older.

# Budget Vote

# Pittsford Schools

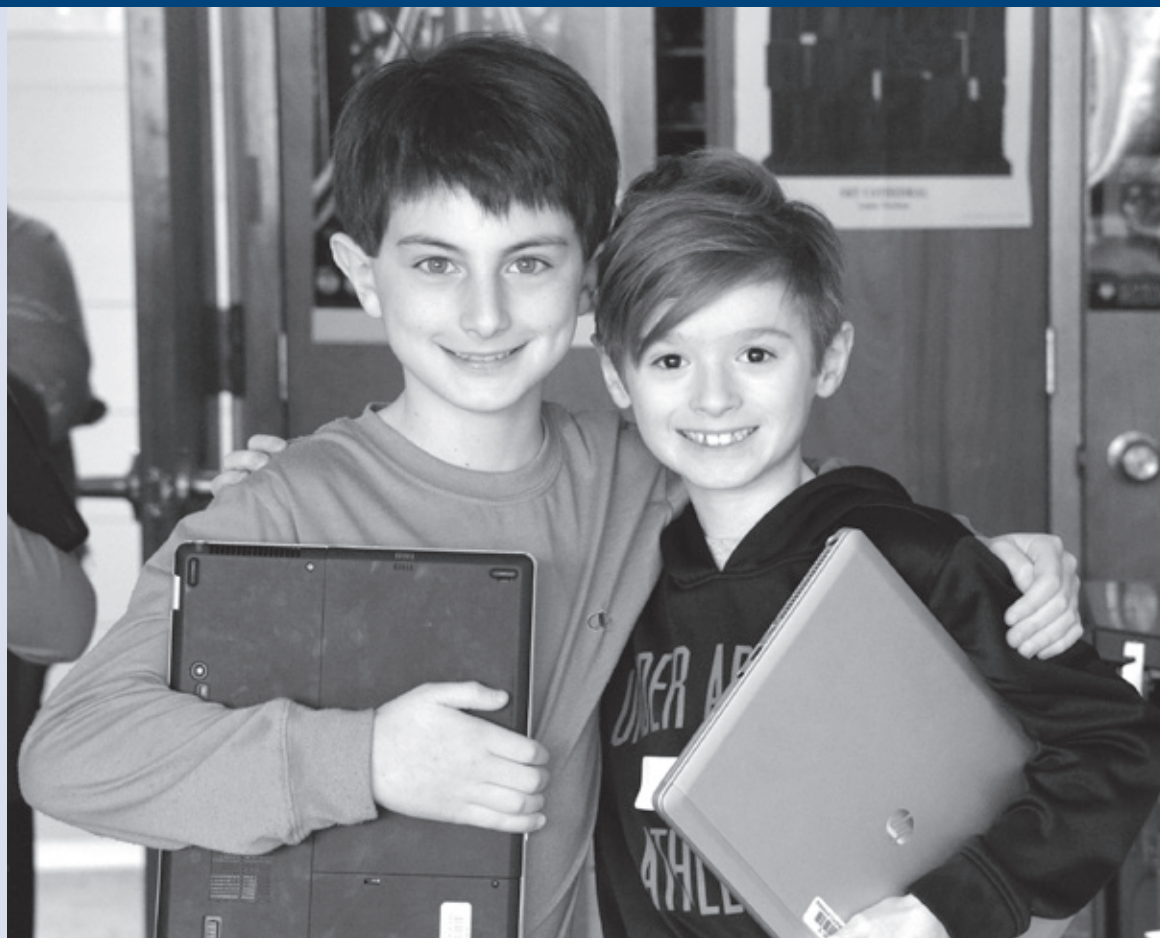
2015-2016 Budget

**May 19, 2015**

7 am - 9 pm

Barker Road Middle School, gymnasium  
75 Barker Road

Voter Identification Required



# Maintaining Excellence

**Composite SAT**

PCSD	1,766
New York State	1,468
National	1,497

**98%**  
Graduation Rate

**Composite ACT**

PCSD	27.1
New York State	23.4
National	21

**96%**  
College bound students

**437**  
Advanced Placement Scholars

The Pittsford Central School District and its individual schools consistently provide a **nationally ranked academic program**, and are recognized to be among the highest achieving in New York State and Monroe County.

## Notable achievements and activities:

- Both high schools: ranked among the best in the nation by *The Washington Post*, *Newsweek* and *U.S. News and World Report*.
- Both middle schools redesignated: *New York State's Essential Elements: Schools-to-Watch*.
- Best Community for Music Education** designation by the NAMM Foundation for demonstrating a commitment to music education. PCSD is one of 388 school districts nationally awarded this recognition in 2015.
- Athletic achievements include seven-team **State Championships**, fourteen team **Sectional Championships**, and multiple individual Sectional and State Titles.
- Students at all grade levels—K through 12—participate in many community service and service learning programs. Students participate in enrichment opportunities including:
  - internships
  - clubs
  - intramurals
  - music
  - fine arts
  - performing arts
  - interscholastic sports

**National Merit Scholarship**

**8** Finalists

**29** Commended



**Newsweek**



**The Washington Post**

Data based on 2013-2014 statistics.

# Voting on:

**2.24%**  
Budget Increase  
**\$122,588,393**  
Proposed Budget

**Within tax cap again**  
Fourth year in a row

**12** Replacement Buses and Re-establish Bus Purchase Reserve

Authorization to purchase 12 replacement buses at a total maximum cost of \$1,400,00 from the existing bus purchase capital reserve fund (savings account). Proposition will NOT result in any new taxes. Using reserves for this purchase will result in over \$812,000 in state aid to replenish this account.

**Bus Proposition will NOT impact taxes and will generate State Aid if approved by voters.**

Requesting authorization to re-establish bus purchase reserve fund for 10 years with an ultimate accumulated amount of \$15 million, plus amounts earned.

This is NOT a request to expend funds. It is a request to maintain a savings account for the specific purpose of maintaining the District's bus fleet over the next ten years. Future voter authorization would be required to utilize funds.

**3** Board of Education Seats

## State Funding Definitions

**Within Tax Cap Again Fourth Year in a row**

Legislation signed into law in June 2011 requires districts to calculate their own tax levy limits annually. The law requires use of a complicated formula based on several factors.

**Tax Cap Override or "Super Majority"**

A school district may choose to go beyond what is allowed in the tax levy limit formula at which time voters must obtain approval with a 60 percent majority. This is commonly referred to as a "Super Majority." If a Super Majority vote fails, the board of education has the option of going out to vote one more time on the same, or amended budget, or, exercising the terms under a contingent budget. If the budget is defeated twice, the board must adopt a contingent budget.

**Contingent Budget**

Under state law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the board must adopt a contingent budget. The board also has the option of going directly to a contingent budget immediately after the first budget defeat. Under a contingent budget, the district must adopt a budget with the same tax levy as the prior year – essentially a zero percent cap – which, for PCSD, would result in \$2.1 million in reductions.

**Gap Elimination Adjustment (GEA)**

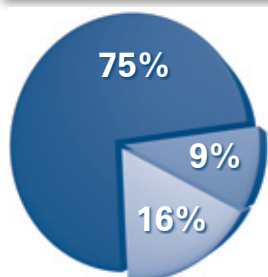
GEA is a mechanism implemented by the state that significantly reduces state aid allocations to each district. These funds are then moved to other parts of the state budget to reduce the state's debt. Since 2010, the state has taken almost \$16 million in GEA from PCSD.

# 2015 - 2016 Three Part Budget

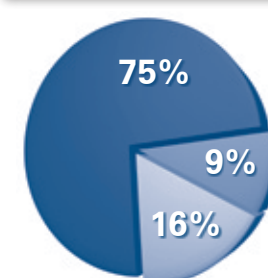
Proposed Budget Expenditures (State-required three-part budget)

**TOTAL BUDGET**  
**\$122,588,393**

Current 2014-2015  
Three Part Budget



Proposed 2015-2016  
Three Part Budget



- Program
- Capital
- Administrative

**9%**  
of budget

**Administrative Component**  
**\$11,549,484**

The Administrative Component provides for overall general support and management activities including:

- District Clerk and Superintendent's office
- Business office operations
- Personnel, legal, liability and property insurance
- Auditing services
- Costs for the administration and supervision of each of the District's nine schools
- Employee benefits for all administrative and clerical support staff including social security, workers' compensation, pensions, health insurance and unemployment

**75%**  
of budget

**Program Component**  
**\$92,118,755**

The Program Component provides funding for the instruction of and educational support services for the District's students. Funds are also included for:

- Transporting approximately 6,500 students
- Salary expenditures for instructional staff
- Related support personnel in K-12 programs
- Programs for Special Education services
- Benefits for approximately 1,000 instructional employees, including over 600 retirees in group health insurance
- Social security, teacher and non-teaching retirement
- Workers' compensation, group insurance (life, health, dental, disability), employee assistance program and unemployment insurance

**16%**  
of budget

**Capital Component**  
**\$18,920,154**

The Capital Component pays for:

- Maintaining nine schools and two additional buildings
- Upkeep of over 70 acres of property
- Electricity, gas heat, water and sewer, and telephone services
- "Mortgage" or debt service payments on capital projects (principal and interest payments)
- Refund of taxes for claims against property assessments
- Benefits for maintenance and custodial staff including group health insurance, social security, non-teaching retirement, workers' compensation, life, dental, disability and an employee assistance program

## Board Proposed Budget

The Pittsford Board of Education presents the proposed 2015-2016 budget which is within the State mandated Tax Cap. We invite PCSD residents to call with questions and to vote on May 19, 2015.

**Peter Sullivan,**  
President  
249-0377

**Kim McCluski,**  
Vice President  
748-6278

**Ted Aroesty**  
503-3203

**Ray Brown**  
749-2929

**Brent Kecskemety**  
248-2791

**Irene Feldman Narotsky**  
387-9678

**Amy Thomas**  
381-5267

# Board Candidates

Three Candidates Running for Three Seats



**Michael Allington**  
387 Kilbourn Road  
mikeallington@gmail.com  
(585) 210-3681

- Seeking first term on the Board of Education
- Director of Technology Support Services, St. John Fisher College
- Currently serving on the PCSD District Planning Team
- Published, presented, interviewed and cited in various educational journals and conferences on various education technology topics including flipped classrooms and student gaming
- B.A. in Economics from Hobart College and MBA from Creighton University
- Married and parent of two preschool-aged children



**Irene Feldman Narotsky**  
4 Featherstone Court  
narotsky@rochester.rr.com  
585-387-9678

- Seeking third term on Board of Education

- Interim Executive Director of non-profit organization at University of Rochester
- Former Research Scientist for Eastman Kodak Company
- Currently serving on PCSD Audit Committee, and has served on the District Planning Team and Town of Pittsford Teen Court Committee
- Formerly served on Monroe County School Board Association Labor Relations Committee
- Former Co-President of the District PTSA
- Rochester Philharmonic Youth Orchestra board member and Holocaust Observance Day Co-Chair
- B.A. in Chemical Engineering from the University of Rochester
- Married and parent of three Sutherland High School graduates



**Valerie Baum**  
3505 Elmwood Ave.  
vrbaum@aol.com  
(585) 766-3802

- Seeking first term on the Board of Education

- Currently serving as District PTSA Co-President and has served as PTSA Vice President of Education
- Currently serving on the PCSD District Planning Team
- PCSD Online Learning Subcommittee Member
- Interview Committee Member for Assistant Superintendent, Directors of Special Education and Technology
- Holds a B.A. in Economics from University of California, San Diego
- Married and parent of one child who graduated from Sutherland High School, two children attending Sutherland High School and one child attending Calkins Road Middle School