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# Pittsford Schools

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## 2021 – 2022 Adopted Proposed Budget Annual Budget Hearing

May 10, 2021





# Purpose

To provide the community with a summary of the 2021-2022 Adopted Proposed Budget in a format required by law, supplemented with a clear and concise summary of the final budget. This budget shall afford our community:

- Current levels of Programs and Services for the projected enrollment were maintained at pre-pandemic levels. Costs were adjusted for factors such as collective bargaining agreements, inflation and historical trend.
  - Implements our best understanding and projections of associated Revenues and Supports
    - Historical data and forecasting
    - NYS Enacted Budget and related State Aid
    - Supplemental Federal Stimulus Funds separate and beyond the General Fund Budget to be used over the next three years
  - Property Tax Cap increase (including the Debt Exclusion) of 1.95% will **NOT** be exceeded
  - The budget and related programs and services appropriations are balanced with estimated revenues



# Budget Guidelines 2021-22

**Develop a Student based budget that recognizes and responds to the changing needs resulting from the pandemic by focusing on:**

- Equity and Inclusion for all
- Social Emotional Learning supports
- Mental Health supports
- Safe school environment and safe facilities
- Identification of, and support for, the wide-range of academic needs
- Time for consistent professional collaboration focused on student learning
- An increase of technology resources including both hardware and software
- Resources to create a sense of community
- Transition supports from temporary learning models to in-person learning
- Smaller class sizes when possible



# Budget Guidelines 2021-22

## Provide High Quality Professional Learning focused on:

- Equity and Inclusion
- Tiered supports to address range of learners in classroom
- Training on use of technology platforms and high leverage software / applications
- Social and Emotional learning
- Curriculum, assessment and instructional practices
- Health and Safety Preparedness
- Professional Learning Communities



# Budget Guidelines 2021-22

## **Balance the investment in education with sensitivity to limited community resources by:**

- Not exceeding the tax cap
- Opening schools fully without temporary learning models, if permitted by NYS DOH
- Balancing community expectations for services and programs, with the need to be cognizant of changes in property values, income levels, new state/federal tax laws and other economic uncertainties
- Partnering with local colleges to assist with student needs
- Leveraging technology for virtual field trips, meetings, travel and conference
- Limit paper, printing and mailings. Make communication electronic and printable
- Seeking cost efficiencies to further address the costly impact of under-funded and un-funded mandates



# Budget Guidelines 2021-22

## Maintain fiscal stability now and into the future through:

- Financially prudent and sustainable reserve accounts
- Partnerships, Shared Services, Audits
- Protecting and maintaining our Aal bond rating
- Protecting the community's investment in facilities and infrastructure
- Advocacy with legislators relative to appropriate levels of funding

## Meet legal mandates and contractual obligations

BOE approved 3/9/21





# Educational Value

- Graduation rate 97%
- College bound students 94%
- National Merit Scholarship
  - Finalists 16
  - Commended 27
- Advanced Placement scholars 401
- National and State Recognition for Excellence
  - Both high schools: ranked in top 2% of public high schools in the nation by *U.S. News and World Reports*
  - Both middle schools named: *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
  - Students at all grade levels participate in many community service and service learning programs
  - Numerous athletic individual, sectional and state championships
  - Numerous enrichment opportunities

- **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.
- **Fiscal Responsibility:**  
Moody's Investor Services "The district is financially healthy due to prudent conservative financial management."



# “Keeping the Promise During Unprecedented Times”

- One year ago, during the onset of the pandemic and many unknowns:
  - the budget kept the promise of removing the one-time startup costs of Full Day Kindergarten resulting in a budget to budget change of just \$144,000 or 0.11%
  - State Aid decreased \$1.4 million (-6%)
  - The vote was quickly held one month late and solely by absentee mail-in ballot
- Today the Proposed 2021-22 Budget Comprises:
  - Full support of returning to 100% face to face instruction
  - Represents a 2.56% increase to commit to full-time face to face instruction AND the proven flexibility to change plans to the environment of the time
  - State Aid increase of \$2.1 million (+9%)
  - The budget is supported by a 1.95% Tax Levy increase and implementation of the Legislature’s bold step to addressing the historic 16 year underfunding of Foundation Aid
    - The caution is, how long can NYS afford this long-term commitment?
- Our healthy financial position places us on a strong foundation to endure the implications of the pandemic and NYS budget uncertainty.
- The goal is to provide for the usual while being flexible and nimble to prepare for what we do not currently know.



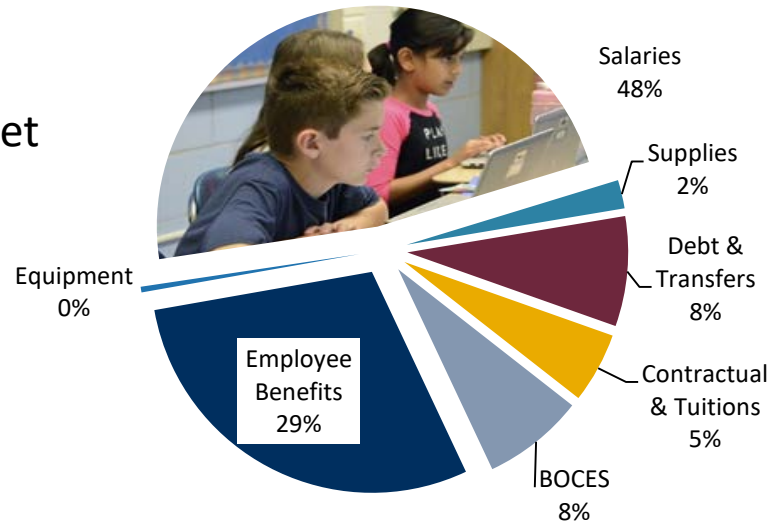


# What is the Spending Plan?

Object of Expense	2020-2021 Adopted	2020-2021 Proposed	Dollar Change	Percent Change
Salaries	67,911,892	68,559,597	647,705	0.95%
Benefits	40,662,985	42,068,613	1,405,628	3.46%
Equipment	602,802	596,807	(5,995)	-0.99%
Contractual & Tuitions	7,210,879	7,419,707	208,828	2.90%
BOCES	10,168,182	10,699,052	530,870	5.22%
Supplies & Aided	3,013,710	3,002,429	(11,281)	-0.37%
Debt Service & Interfund Transfers	10,757,722	11,579,343	821,621	7.64%
<b>Total Budget</b>	<b>140,328,172</b>	<b>143,925,548</b>	<b>3,597,376</b>	<b>2.56%</b>

BOCES Capital

## 2021-2022 Proposed Budget





# 2021-2022 Board of Education 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

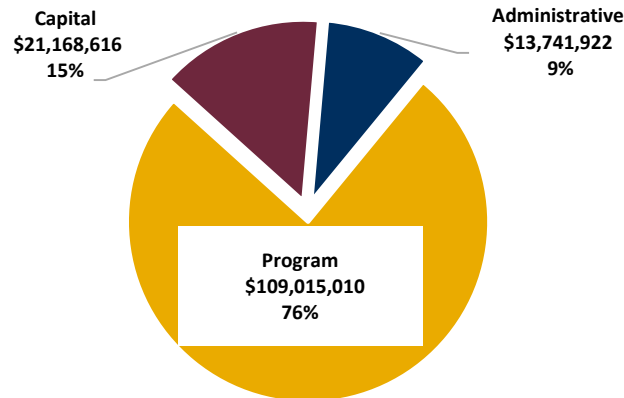
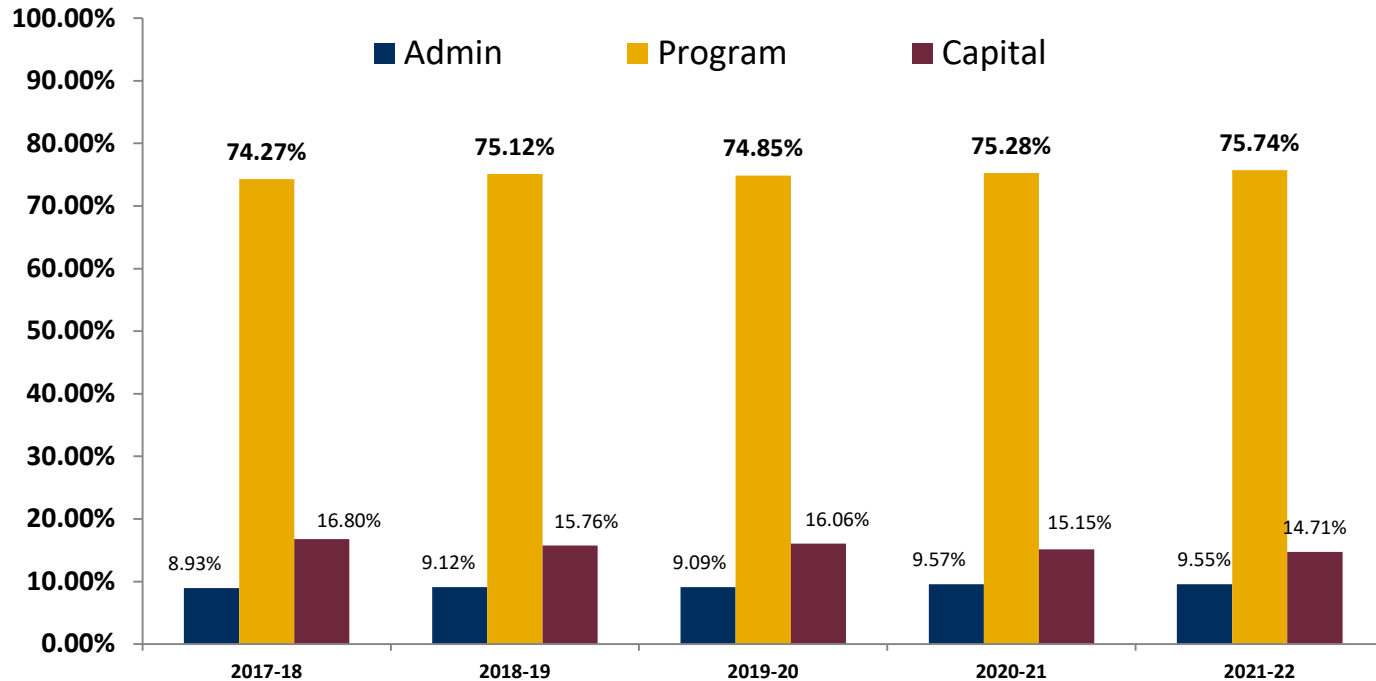
For all schools to present their budget in a consistent and comparable format utilizing the uniform system of accounts.





# Three Part Budget Components

Three Components Percent of Total 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



# Three Part Budget Historical Summary

## Administrative

- Retiree benefits (all components)
- Admin Efficiency Aid eligible  
*(when NYS offers it)*

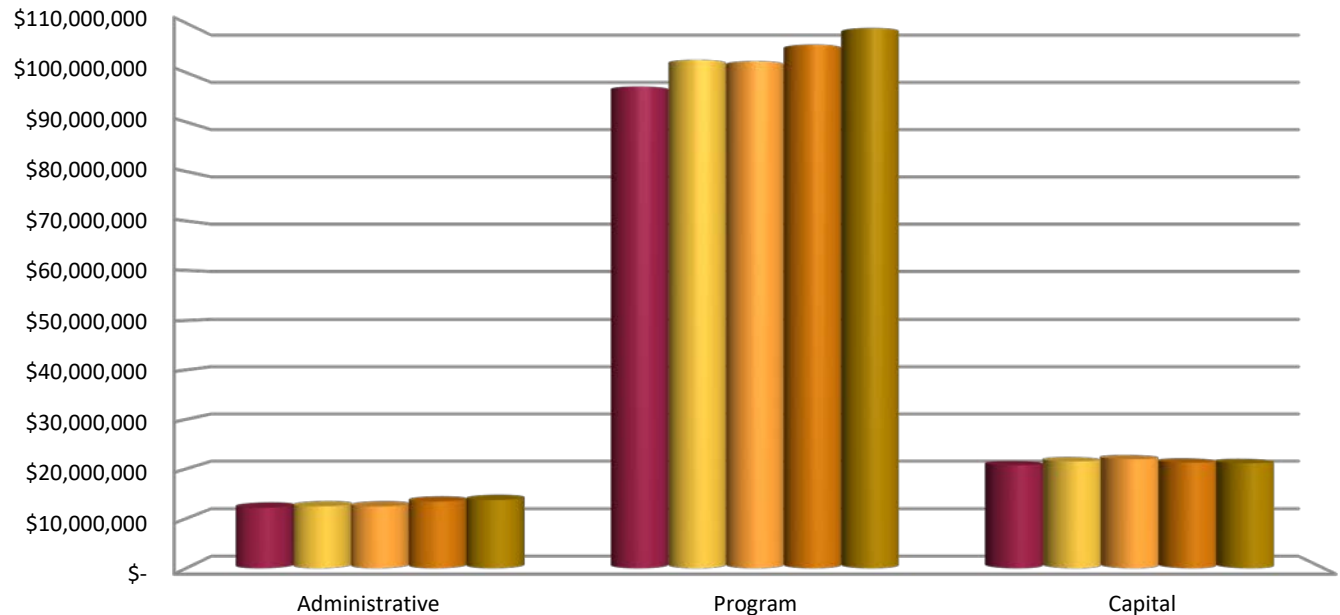
## Program

- Savings from Retirements
- BOCES unit charge increases
- Salary & Benefits per contracts
- Including investments in Social Emotional and Health Services, post pandemic impacts

## Capital

- Utility cost savings through efficiencies – volatile market
- Efficiencies from Capital Project
- Debt Service and Building Aid offset
- Capital & minor maintenance
- Salary & Benefits per contracts
- Costs associated with post pandemic

Three Part Budget Component Trend



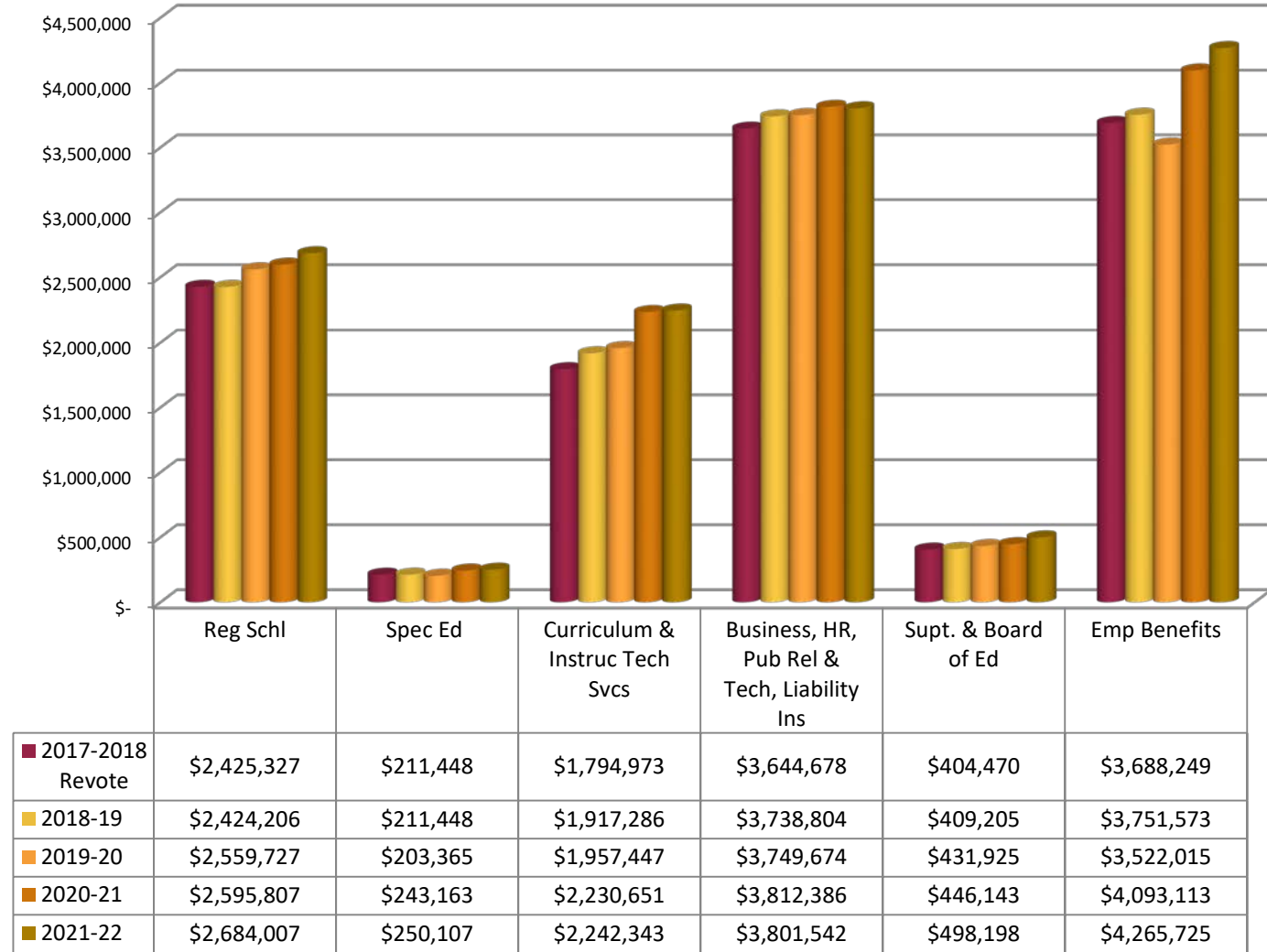
	Administrative	Program	Capital
■ 2017-2018 Revote	\$12,169,145	\$97,176,526	\$20,718,847
■ 2018-2019	\$12,452,522	\$102,572,126	\$21,520,232
■ 2019-2020	\$12,424,153	\$102,306,449	\$21,958,819
■ 2020-2021	\$13,421,263	\$105,642,986	\$21,263,922
■ 2021-2022	\$13,741,922	\$109,015,010	\$21,168,616



# Administrative Component

## Oversight & Office Services

- Schools – Reg. Ed. Office
- Special Education - Office
- Instructional Services
  - Curriculum & Prof. Dev
  - Technology
  - Information & Data Office
- Support Services
  - Finance
  - Human Resources
  - 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

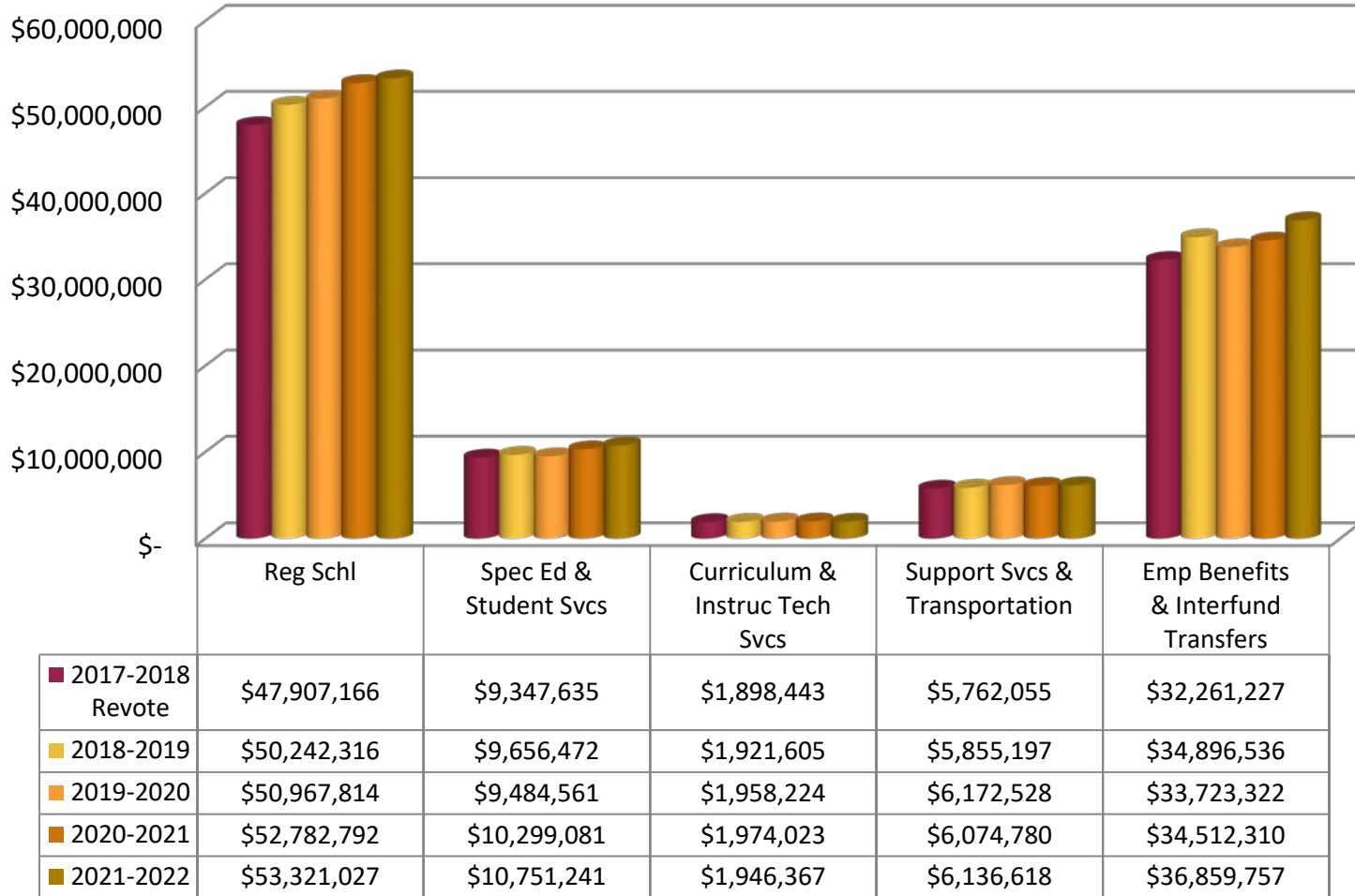




# Program Component

## Services directly provided to students

- Schools – Regular Ed
  - Instruction
  - Athletics & Clubs
- Special Education
- Instructional Services
  - Curriculum & Prof. Development
  - Instructional Technology
  - Textbooks
- Support Services
  - Human Resources & Finance
  - Technology
  - Transportation
- Related Employee Benefits



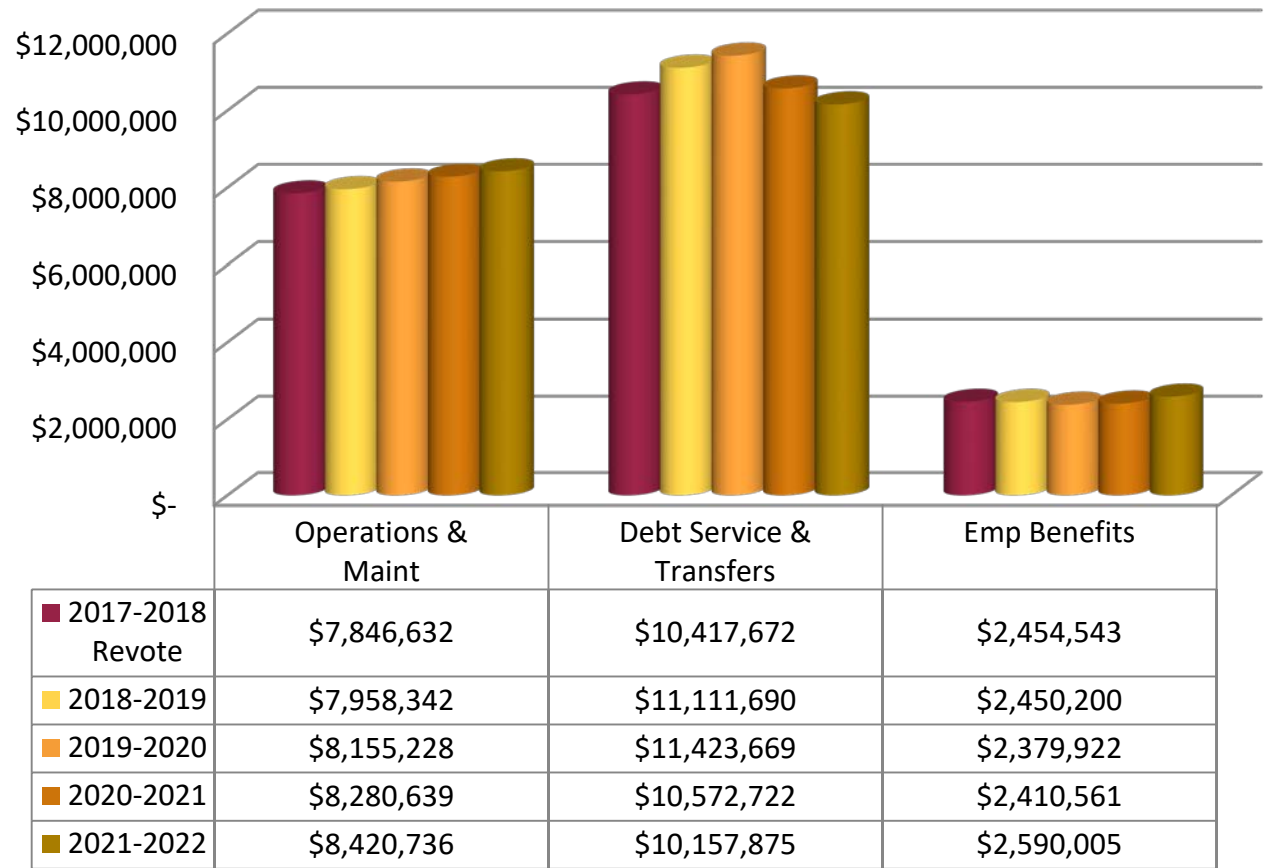




# Capital Component

## Costs directly related to the maintenance, improvement and funding of facilities

- Operations & Maintenance / Buildings and Grounds
  - Increased demand from Athletics and community use
  - CRMS is 15 year old - some systems wearing out
  - Difficult winter
  - Utilities efficiency and savings from Capital Project Work
- Debt Service – with state aid offset on revenue report
- Related Employee Benefits
- Costs associated with post pandemic





# New York State Report Card – Fiscal Accountability Supplement

## Cost Per Pupil per NYSED

New York State Education Department  
Calculated Per Pupil Cost for Regular  
and Special Education

- Data is obtained from year-end financial reports (2017-2018)
- Includes all instructional and related administrative costs
- Excludes debt service, operations and maintenance, transportation and district-wide administration

	General Education	Special Education	Total – All Students
<b>Pittsford CSD</b> <i>Enrollment</i>	<b>\$ 11,744</b> <i>5,537</i>	<b>\$41,787</b> <i>632</i>	<b>\$ 22,715</b>
Similar District	\$ 15,400	\$ 41,372	\$ 28,620
All NYS Schools	\$ 13,367	\$ 32,359	\$ 25,853

General Ed plus Spec Ed enrollments do not equal Total because not all Special Ed students are in special programs 100% of the time, so NYSED prorates on a weighted basis

# Proposed Budget & Federal Stimulus

“Separate entities work toward the same goals at different times”

## “Old News” Proposed General Fund Budget - Voters

- Accounted for in General Fund
- Approval/Oversight -  
Voters/Board of Education
- Time Period – July 1, 2021  
thru June 30, 2022
- Purpose – spending plan for  
the typical operations and  
programs of the District

## “New News” Federal Stimulus (CARES, CRSSA, ARP)

- Accounted separately in the  
Special Aid Fund (Grant)
- Approval/Oversight – US Dept.  
of Ed/NYSED
- Time Period – Now thru  
September 2022, 23, 24
- Purpose – supplement for  
COVID related expenses and  
learning loss, not the General  
Fund Budget

# Proposed Total Revenue Summary

DESCRIPTION	2018-19	2019-20	2020-21	ESTIMATED 2021-22	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
PROPTAX LEVY & STAR	\$ 100,460,555	\$ 103,141,036	\$ 107,023,924	\$ 109,113,596	\$ 2,089,672	1.95%
STATE AID	\$ 24,846,268	\$ 24,761,029	\$ 23,310,996	\$ 25,430,953	\$ 2,119,957	9.09%
SALES TAX	\$ 5,122,343	\$ 5,330,861	\$ 5,275,115	\$ 5,624,016	\$ 348,901	6.61%
INTEREST	\$ 150,000	\$ 225,000	\$ 75,000	\$ 50,000	\$ (25,000)	-33.33%
MISC REVENUE	\$ 1,213,206	\$ 1,311,495	\$ 1,671,230	\$ 1,365,237	\$ 359,735	27.43%
FUND BALANCE & RESERVES	\$ 4,752,508	\$ 1,920,000	\$ 2,971,907	\$ 2,341,746	\$ (630,161)	-21.20%
<b>TOTAL REVENUES</b>	<b>\$ 136,544,880</b>	<b>\$ 136,689,421</b>	<b>\$ 140,328,172</b>	<b>\$ 143,925,548</b>	<b>\$ 3,597,376</b>	<b>2.56%</b>

## Specific Highlights

- Property Tax Levy – Tenth year of the Property Tax Cap. For Pittsford this year the formula calculates to a capped increase of 1.95% above the prior year’s levy.
- The Tax Cap is a NYS prescribed eight stepped formula where a growth of a CPI cap of 2% is one step. The other steps may increase or decrease the final result. The biggest exclusion item is Debt Service on Capital Projects, because the voters have previously voted on that debt, so it should be automatically included in the budget and not subject to another vote.
  - Proposed Tax Levy is within the Property Tax Cap so a simple majority of the voters (50% +1) is necessary.
- State Aid – Governor’s Proposed Budget
  - Foundation Aid (General Operating) continues to be political, not legal formula, the better than expected NYS economy and Federal Stimulus funds assisted the Legislature in implementing a three year phase in to fully pay Foundation Aid to legal formula
  - The enacted NYS budget resulted in an increase in Foundation Aid of \$2 million to move PCSD from 54% to 60% of fully funded
  - The last year of the 33% reduction of Full Day K Conversion Aid phase out -\$258,000
  - Total State Aid was an overall increase of \$2.1 million. Federal Stimulus Funds must be accounted for separate from and may not supplant the General Fund Budget.

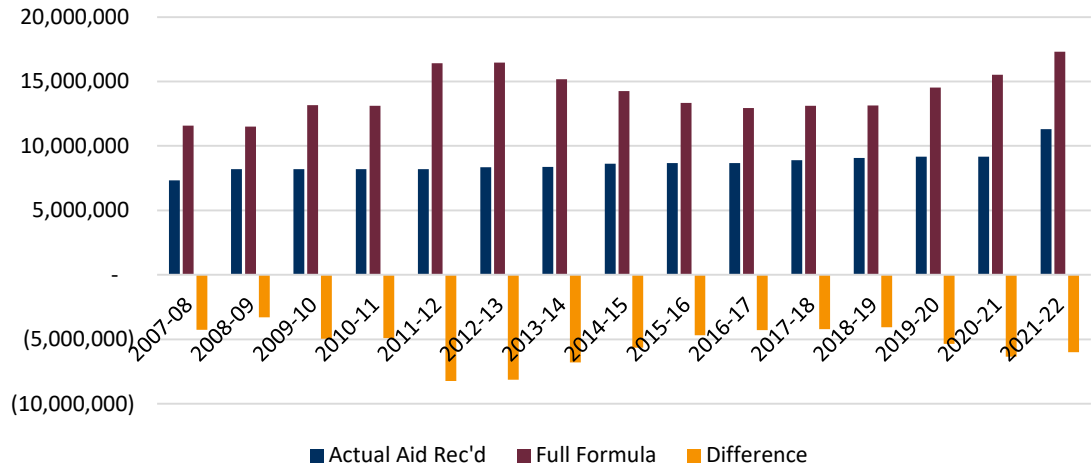
# Foundation Aid – The Big News

- Legislature took a big swing at addressing the sixteen years of underfunding.
- Problem has gone on so long some districts (Pittsford) are 54% funded and some are 120% or more.
  - NYS resistant to take from low wealth and give to higher. “Equity v Equal”
  - The formula becomes more broken each year. The Legislature is trying to cease the continuance.
- Used three phased formula for 2021-22
  - PCSD is “Catch Up Increase” basically get everyone to at least 60% of fully funded annual aid.
- NYS target of 100% in three years
  - Is it sustainable?

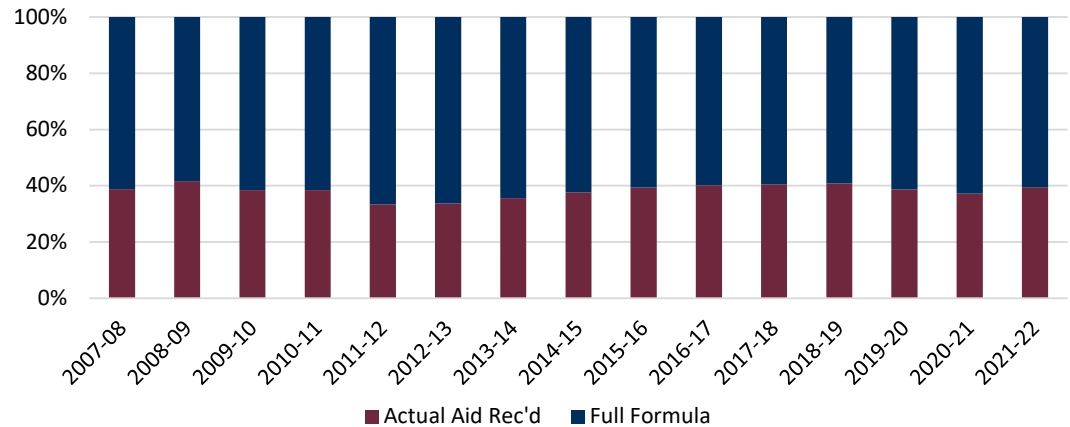
**2021-22 Percent of Full is less than 2008-09**

**Cumulative impact, > \$97 million in arrears**

Annual Foundation Aid Trend (Formula v Actual)



Annual Foundation Aid Percent Fully Funded



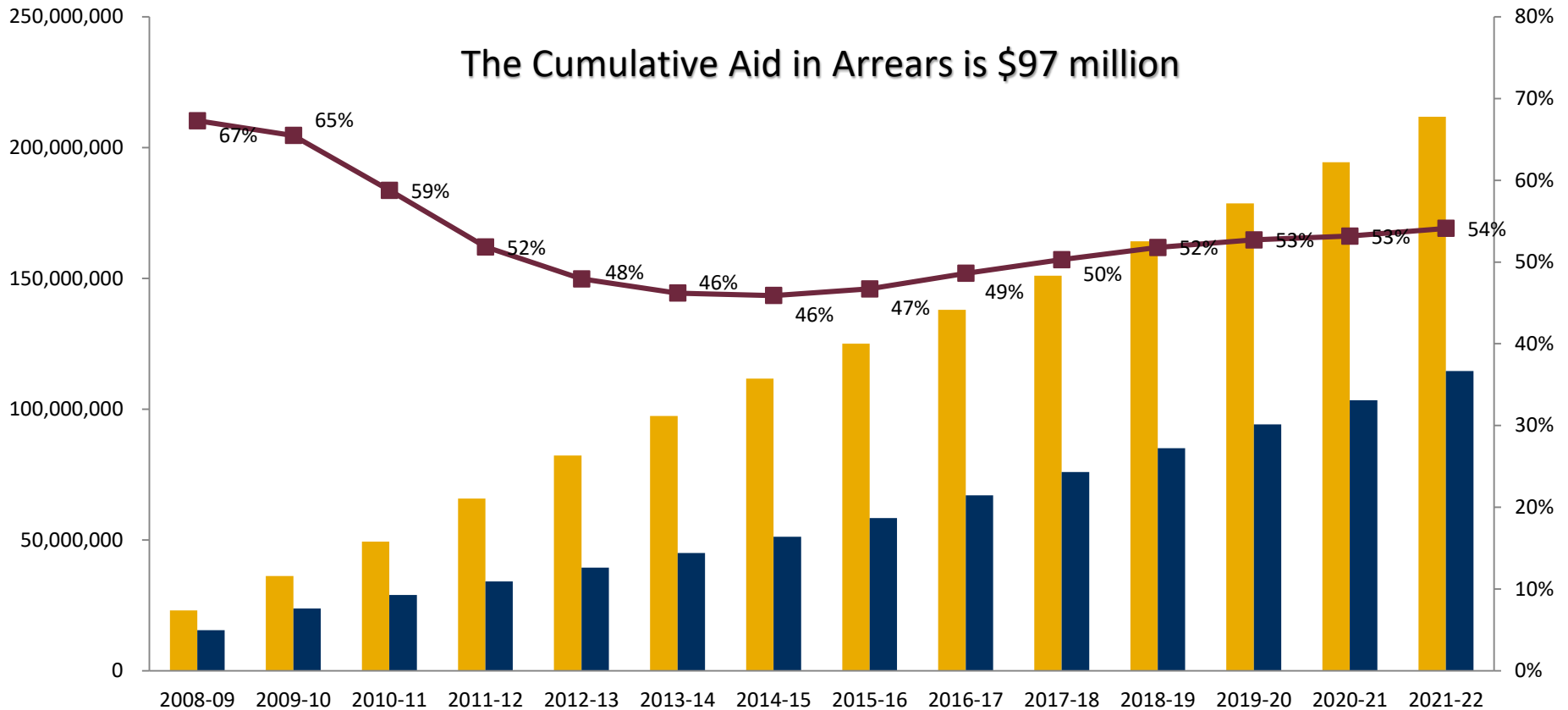
# Pittsford Central School District

## 2021-2022 Adopted Budget

### Cumulative Foundation Aid & GEA Impacts

*NYS is catching up, right? That's what they want you to think.  
We are funded less to formula than eleven years ago.*

Foundation Aid - Law   Net Actual Aid   Cumulative % Funded







# Contingent 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 may not be permitted
  - Per law would require a 0% tax levy increase resulting in a \$2.1 million in reductions
    - ◆ A contingent budget could be \$2 million less than the 2020-2021 Approved Budget and reductions in services and programs could result.



# Key Points

<b><u>2021-22 Proposed Budget</u></b>	\$143,925,548	+\$3,597.376	+2.56%
Estimated <b><u>Tax Levy</u></b>			
Operating Budget	\$103,632,726	+\$1,711,618	+1.60%
Debt Net of Aid (voter approved)	<u>\$ 5,480,870</u>	<u>+\$ 378,054</u>	<u>+0.35%</u>
<b>Total Proposed Tax Levy</b>	<b>\$109,113,596</b>	<b>+\$2,089,672</b>	<b>+1.95%</b>

- Within the Tax Cap so:
  - Simple majority support (50% + 1 of voters) is required to pass

**Contingent Budget** – per NYS law, should the voters not approve the proposed budget, the Board of Education may propose a second budget for vote, or go straight to a contingent budget.

A Contingent Budget would require a **0% tax levy increase and as a result \$2.1 million of reductions would be required.**



# On the Ballot

## BUDGET RESOLUTION

Shall the following resolution be adopted:

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District be authorized to expend the amount of \$143,925,548 for the 2021-2022 school year, **AND FURTHER**, that said Board of Education be authorized and directed to levy and collect a tax upon all taxable property in said School District in an amount necessary therefore.

# Propositions Summary – Capital Reserve

*No increase in property tax or issue debt*

Prop	Capital Reserve – Name	Requested \$ Use of Reserve	Purpose / Explanation
1	Bus Purchase Capital Reserve	\$1,388,661	Replacement of 12 buses per the BOE policy replacement schedule. Est Aid \$930,000 to be used to replenish the reserve for future use
2	2011 Facilities Capital Reserve	\$6,000,000	Small project for Health & Safety, Preservation of Facility and Efficiency, Main items: emergency generators, large assembly areas LED lighting, windows, HVAC upgrade, roof and plumbing ACE, MCE, PRE, TRE, SHS, MHS, TMF, Lomb. (to get us through COVID for future large project)
3	2011 Facilities Capital Reserve	No use of funds	Current reserve is end of approved life. Requesting: (1) to establish a replacement reserve with maximum deposit of \$42 million over 10 years; (2) Transfer \$17 million from the current to the new reserve; (3) Close the current reserve
4	Technology Capital Reserve	\$875,000	Request to withdraw from the reserve to fund the purchase of additional and replacement devices to support the implementation of a District 1:1 Technology Initiative



# Bus Purchase Reserve

## Proposition Capital Reserve Fund – Purchase of Buses

- Purchase of a total of twelve replacement per District replacement schedule:
  - 6 – 66 passenger gas buses
  - 4 – 36 passenger gas buses
  - 2 – 22 passenger vans
- Total Authorized Withdrawal for Purchases  
\$1,388,661
  - Trade-in allowance for nine buses will reduce total cost **Will not impact the tax levy**
  - Will generate approximately \$930,000 State Aid that will replenish the reserve
  - All buses being replaced are more than ten years old and/or have more than 100,000 miles



## **PROPOSITION 1 – Capital Reserve Fund – Purchase of Buses**

Shall the following resolution be adopted, to wit:

***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, Three Hundred Eighty-Eight Thousand, Six Hundred Sixty-One Dollars (\$1,388,661) to be used for the purchase of six (6) replacement sixty-six passenger buses, four (4) thirty-six passenger buses, two (2) twenty-two passenger vans and communications equipment used in the operation of such buses. State Aid generated on these purchases will be returned to the Capital Reserve Fund – Purchase of Buses.

***Will not impact the tax levy or the tax rate – asking for voter authorization to withdraw from savings designated for bus purchases. This is not adding additional tax or debt as some districts do. Aid from the purchase of buses is returned to the reserve (savings account) for future bus purchases***



## **Proposition 2 – General Capital Reserve Fund of Capital Project**

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District is hereby authorized to withdraw from the “2007/2011 General Capital Reserve Fund” a sum of money not to exceed Six Million Dollars (\$6,000,000) to perform renovation and repair projects to enhance health and safety, efficiency and preservation of facilities.

**BE IT FURTHER RESOLVED**, that the Board of Education of the Pittsford Central School District does hereby authorize these funds to be used for the installation of emergency generators and related infrastructure at Transportation Maintenance Building, Mendon High School, Thornell Road Elementary, the installation of LED lighting at various school buildings, the replacement and remediation of windows and boiler at the Lomb Building, upgrade of heat, ventilation and related systems at Mendon and Sutherland High Schools, partial roof replacement and restoration at Mendon Center Elementary and Mendon High, plumbing improvements at Allen Creek Elementary, public address system upgrade at Sutherland High School and other incidental work associated with said projects.

***Will not result in the levy of additional tax or debt***

### **Proposition 3 – Authorization to Create and Fund New Capital Reserve and to Transfer 2007/2011 General Capital Reserve Fund Balance to Newly Created 2021 Capital Reserve**

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District is hereby authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the “2021 Capital Project Reserve Fund” for the purpose of financing, in whole or in part, construction, reconstruction, additions, alterations, renovations or other improvements to said District’s buildings and facilities, including playgrounds, athletic fields, recreation areas, parking areas, roadways, and other site improvements, and the acquisition and installation of machinery, equipment, apparatus or furnishings, and costs incidental thereto; with the ultimate amount of such reserve fund not exceeding Forty-Two Million Dollars (\$42,000,000), plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but with said reserve fund continuing in existence for its stated purpose until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which funds shall be obtained for said reserve fund being: (a) an initial amount transferred upon voter approval of all funds remaining in the 2007/2011 General Capital Reserve Fund; (b) from unappropriated fund balance remaining in the general fund at the end of this fiscal year and/or from time to time thereafter, in such amount as the Board of Education may designate; (c) State aid received and made available by the Board of Education from time to time; and (d) any other monies derived from budgetary appropriations or other sources authorized by the voters from time to time, all as permitted by law; and

**BE IT FURTHER RESOLVED**, that the Board of Education of the Pittsford Central School District is hereby authorized and directed to transfer all funds remaining in the “2007/2011 General Capital Reserve Fund,” following application of the results of the vote on Proposition 2 above, to the “2021 Building Capital Reserve Fund;” and

**BE IT FURTHER RESOLVED**, that the 2007/2011 General Capital Reserve Fund is hereby depleted and dissolved as a result of this action.

***Will not result in the levy of additional tax or debt***

## **Proposition 4 - Capital Reserve Fund - Instructional Technology**

***BE IT RESOLVED***, that the Board of Education of the Pittsford Central School District is hereby authorized to withdraw from the “Capital Reserve Fund – Instructional Technology” a sum of money not to exceed Eight Hundred Seventy Five Thousand Dollars (\$875,000) to be used for the purchase of mobile student technology devices to supplement a 1:1 student technology learning program and replace beyond-useful life devices, used in the grade six through nine instructional program. Devices shall include laptop computers, iPads and related software, supplies and infrastructure.

***Will not result in the levy of additional tax or debt***



# 2021-22 Proposed Budget – Fast Facts

- The Proposed Budget:
  - Was developed with the expectation that school will substantially return to pre-COVID operation
    - It is understood that COVID will have ramifications on the future of school operations and therefore flexibility within the budget and functions is tantamount to success
  - Is balanced, remains within the Property Tax Cap and preserves programs and services.
  - Is eased considerably by the significant efforts of the NYS Legislature to address the 16 year long Foundation Aid debacle. However, the proposed budget is also cognizant of and cautious that NYS commitment may not be sustainable into the near future. Therefore, the conservative use of reserves is crucial to long-term sustainability and preservation of programs while addressing the mission, critical post pandemic needs of students.
  - The year to year increase in spending is 2.56%.
  - The Property Tax Levy (total property taxes to be collected) increase is 1.95% and within the NYS Property Tax Cap.
  - Contains the Budget and Tax Levy growth below the County average, despite the lowest Foundation Aid Per Pupil and percent full-funded in the Western NY area.



## **Pittsford Central School District 2021-2022 Adopted Budget**

### **May 18, 2021 – Budget Vote**

This year's school budget vote and board of education election will take place with in-person voting.

To obtain an absentee ballot an application must be submitted. Applications may be obtained by contacting the District Clerk at [Deborah\\_Carpenter@pittsford.monroe.edu](mailto:Deborah_Carpenter@pittsford.monroe.edu).

All absentee ballots must be received in the District Clerk's office by **5 p.m. on May 18, 2021**.

Eligible voters must meet the following legal requirements:

- At least 18 years of age
- A citizen of the United States
- A legal resident of the District at least 30 days immediately prior to May 18, 2021

For more information about the 2021-2022 Budget and Board of Education candidates please see the District website



# **Pittsford Central School District 2021-2022 Adopted Budget**

The “Proposed Budget Information Book” may be reviewed at any school building main office, or on the District website: <http://pittsfordschools.org>

End of Presentation

## Questions or Comments?