



Pittsford Schools

Superintendent's 2021 – 2022 Proposed Budget From Superintendent to Board of Education for Adoption

April 19, 2021





Agenda

- Define the Purpose and Legal Requirements of Superintendent and Board of Education
- District Budget Guidelines
- Recent NYS Enacted Budget Impacts
- Review the Superintendent's Proposed 2021-22 Budget following the Programs & Services format, addressing highlights and unique nuances
- Review Summary of Revenue Sources to support the Superintendent's Spending Plan
- Introduce Four Propositions – **NO Tax or Debt Impact**
- Conclusion and Board of Education Questions & Comments



Tonight's Tasks

1. Present the Superintendent's Proposed 2021-22 Spending Plan to the Board of Education
 - Ultimately for adoption by the Board of Education as their own to be presented to the community for vote on May 18, 2021
2. Present the expected funding sources for the Proposed Budget
 - The Board adopts and the community votes on the spending plan only
3. Review four propositions to be presented to the voters regarding use of Reserve Funds for specific legal purposes

Tonight's primary legal purpose has not changed



Purpose (Legal Requirement)

Present the Superintendent's recommended 2021-22 Proposed Budget for the Board of Education to consider adopting as their budget to be presented to the voters

- Official Board of Education Action Required
 - Approve/adopt the total spending plan and any additional propositions
 - Approve the NYS Property Tax Report Card



2021-2022 Budget Development

- Meet the usual legal requirements of the budget development process while addressing the current health, education and financial environments
- The Proposed Budget is predicated on the reinstatement of full-time, in-person programs
 - Must plan for what we know while affording flexibility to adapt to what we do not know
- Learning the intricacies of understanding and implementing unprecedented and complex NYS and Federal budgets and their numerous impacts
- Sustainability – taking care of today’s urgent priorities without creating crisis tomorrow (Fiscal Cliff). “No kicking the can down the road.”



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

Spring 2021 State Aid Progression

Last Look – Governor’s Proposal

- Built two scenarios depending on how much Federal \$
 - +\$ 6 billion
 - +\$15 billion
- **Foundation Aid** frozen 11th year
- **Services Aid** – combined and altered 13 aid formulas (Transportation, BOCES...) and applied a reduction factor
- Included **STAR** as a form of State Aid
- Local District Funding Adjustment – formula similar to the STAR amount that reduced Total State Aid
 - If enough Federal money would be reduced or eliminated
- We were projecting for Pittsford, depending on scenario, Total State Aid Change:
 - \$4.6 million decrease without Federal \$
 - \$0.3 million increase with Federal \$
 - A \$4.9 million question mark

View Today - Enacted NYS Budget

- NYS Received \$12.6 billion in Federal money
 - A lot of caveats and strings
 - Cannot support General Fund budget
- **Foundation Aid** substantial adjustment
 - 2021-22 to get closer to the annual full formula amount
 - Commitment to fund all districts at the annual full formula amount
 - Not the same as “Fully Funded”
- **Services Aid** rejected and return to formula
- **STAR** returned to being School Tax Relief and not part of State Aid
- Projected Total State Aid Change for Pittsford:
 - \$2.3 million increase before Federal Stimulus Funds
 - *Stimulus Funds are a one time grant and cannot be used to support the General Fund Budget - separate from the General Fund Budget*
 - *More guidance to be received in 2-3 weeks*

2021-22 STATE AID PROJECTIONS

2020-21 AND 2021-22 AIDS PAYABLE
 UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE:
 DISTRICT NAME:

261401
 PITTSFORD

Data From January

Raw State Aid Run



SEE NOTE BELOW

2020-21 BASE YEAR AIDS:

FOUNDATION AID	9,172,942
FULL DAY K CONVERSION	258,685
UNIVERSAL PRE-KINDERGARTEN	0
BOCES	3,116,523
SPECIAL SERVICES	0
HIGH COST EXCESS COST	399,393
PRIVATE EXCESS COST	307,127
HARDWARE & TECHNOLOGY	93,175
SOFTWARE, LIBRARY, TEXTBOOK	483,607
TRANSPORTATION INCL SUMMER	3,376,833
BUILDING + BLDG REORG INCENT	4,514,718
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
PANDEMIC ADJUSTMENT	-195,583
TOTAL	21,526,220

CARES Funding Not Included

But we don't have UPK

2021-22 ESTIMATED AIDS:

FOUNDATION AID	11,310,955
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	626,400
BOCES	4,883,481
SPECIAL SERVICES	0
HIGH COST EXCESS COST	606,928
PRIVATE EXCESS COST	300,354
HARDWARE & TECHNOLOGY	92,960
SOFTWARE, LIBRARY, TEXTBOOK	480,192
TRANSPORTATION INCL SUMMER	3,859,440
BUILDING + BLDG REORG INCENT	4,633,854
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	26,794,564

This is the 2021-22 NYS Aid Estimate

\$ CHG TOTAL 21-22 LESS 20-21 5,268,344
 % CHG TOTAL AID 24.47

\$ CHG FDN AID 21-22 LESS 20-21 2,138,013
 % CHG FOUNDATION AID 23.31

5,344,416
 1,291,694

Federal \$, Yes it is in addition to State Aid and we Must account for it outside the General Fund. A lot of restrictions on use, type of expenditures, timing of use, reporting and approvals

Caution – The Raw Numbers and Media Clips Do Not Reflect the Full Story

- Some numbers are based on estimate and not based on updated databases
- Some are based on projected expenditures
- Some are susceptible to change based on unknown variables
- Some are not permitted to support the General Fund Budget (what is being voted on)
- High Degree of Reliability:
 - Foundation Aid
 - Textbook, Library, Hardware, Software
 - Federal Stimulus – BUT may not be part of General Aid Stream
- Estimated & Requiring Scrutiny:
 - Building Aid
 - Transportation
 - BOCES
 - Spec. Ed. – Private and Public Excess Cost Aids
 - Universal Pre-Kindergarten



State Aid – Enacted NYS Budget

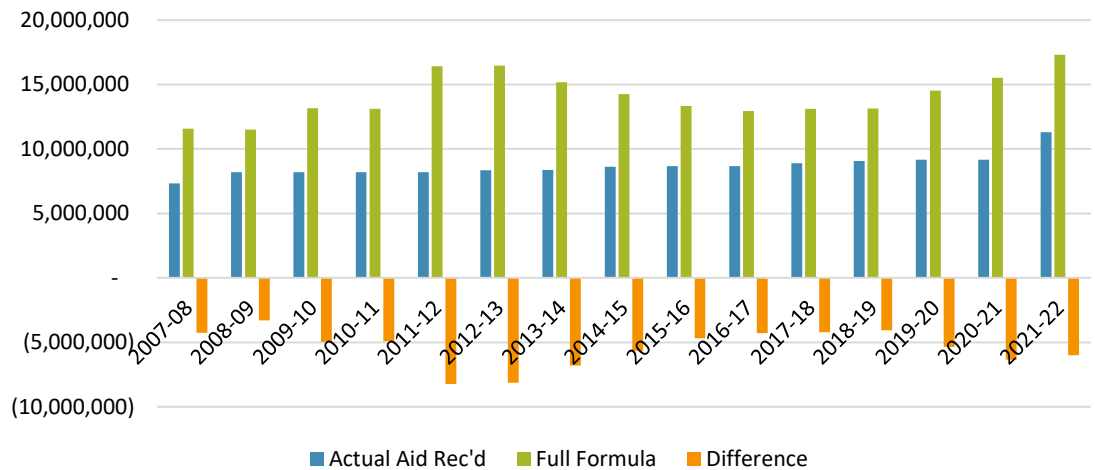
	Adopted 2020-21	Projected 2021-22	\$ Chg	% Chg	
Foundation	\$ 9,172,942	\$ 11,210,955	\$ 2,038,013	22.2%	Schl for Blind Deduct
FDK	\$ 258,085	\$ -	\$ (258,085)	-100.0%	20-21 Last year
UPK not eligible	\$ 0	\$ -	\$ (0)	-100.0%	Special Aid Fund
BOCES	\$ 3,663,319	\$ 4,334,389	\$ 671,070	18.3%	Adj to Estimate
High Excess	\$ 595,227	\$ 196,338	\$ (398,889)	-67.0%	Adj to Estimate
Private Excess	\$ 286,869	\$ 300,354	\$ 13,485	4.7%	
Hdw & Tech	\$ 93,175	\$ 92,960	\$ (215)	-0.2%	
Soft, Libr, Text	\$ 482,902	\$ 480,192	\$ (2,710)	-0.6%	
Transportation	\$ 3,193,596	\$ 3,162,734	\$ (30,862)	-1.0%	Adj to Estimate
Building	\$ 4,564,888	\$ 4,511,761	\$ (53,127)	-1.2%	Adj to Estimate
Pandemic Adj	\$ (194,594)	\$ -	\$ 194,594	-100.0%	
Total	\$ 22,116,409	\$ 24,289,683	\$ 2,173,274	9.8%	
Urban/Suburban	\$ 1,194,587	\$ 1,141,270	\$ (53,317)	-4.5%	
Total State Aid	\$ 23,310,996	\$ 25,430,953	\$ 2,119,957	9.1%	

More than Governor's Proposal \$2,129,197

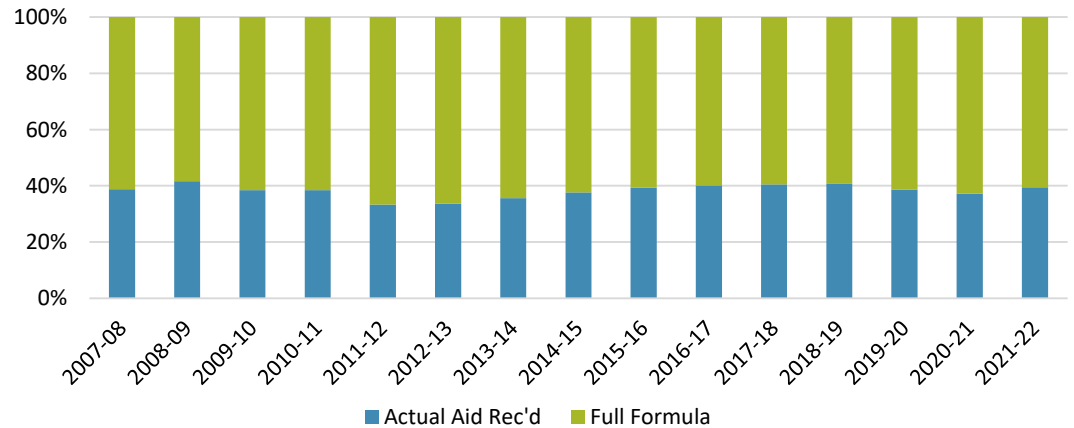
Foundation Aid – The Big News

- Legislature took a big swing at addressing the fifteen 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?

Annual Foundation Aid Trend (Formula v Actual)



Annual Foundation Aid Percent Fully Funded



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

Cumulative impact, > \$80 million in arrears



Compiling the Budget – Appropriations (Spending Plan to be Voted On)

Budget Program Area	2020-21 Adopted Budget	2021-22 Draft Budget	\$ Change	% Change
Schools	\$ 55,378,599	\$ 56,005,034	\$ 626,435	1.13%
Elementary	\$ 19,620,936	\$ 19,591,232	\$ (29,704)	-0.15%
Middle	\$ 15,012,831	\$ 15,248,736	\$ 235,905	1.57%
High	\$ 20,744,832	\$ 21,165,066	\$ 420,234	2.03%
Central Student Svcs	\$ 10,482,244	\$ 11,001,348	\$ 519,104	4.95%
Curriculum & Instruct	\$ 4,204,674	\$ 4,188,710	\$ (15,964)	-0.38%
Support Services	\$ 15,742,221	\$ 15,920,812	\$ 178,591	1.13%
Central Admin	\$ 1,248,472	\$ 1,297,436	\$ 48,964	3.92%
Undistributed	\$ 53,271,962	\$ 55,512,208	\$ 2,240,246	4.21%
Total	\$ 140,328,172	\$ 143,925,548	\$ 3,597,376	2.56%



Schools

	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
ELEMENTARY	\$ 19,620,936	\$ 19,591,232	\$ (29,704)	-0.15%
MIDDLE	\$ 15,012,831	\$ 15,248,736	\$ 235,905	1.57%
HIGH	\$ 20,744,832	\$ 21,165,066	\$ 420,234	2.03%
TOTAL SCHOOLS	\$ 55,378,599	\$ 56,005,034	\$ 626,435	1.13%

	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,441,520	\$ 2,519,777	\$ 78,257	3.21%
School Support	\$ 5,665,167	\$ 5,680,693	\$ 15,526	0.27%
Teaching Reg. Ed.	\$ 31,474,304	\$ 31,636,569	\$ 162,265	0.52%
Special Ed.	\$ 7,849,411	\$ 8,225,924	\$ 376,513	4.80%
Career & Tech. Ed.	\$ 410,000	\$ 440,000	\$ 30,000	7.32%
Library & Tech	\$ 1,521,332	\$ 1,510,742	\$ (10,590)	-0.70%
Pupil Services	\$ 3,577,655	\$ 3,396,931	\$ (180,724)	-5.05%
Co-curricular & Athletics	\$ 2,439,210	\$ 2,594,398	\$ 155,188	6.36%
Total All School Programs & Services	\$ 55,378,599	\$ 56,005,034	\$ 626,435	1.13%



Elementary Schools

ELEMENTARY SCHOOLS	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
School Admin	\$ 972,257	\$ 1,005,442	\$ 33,185	3.41%
School Support	\$ 2,745,697	\$ 2,682,341	\$ (63,356)	-2.31%
Teaching Reg. Ed.	\$ 10,986,174	\$ 11,013,717	\$ 27,543	0.25%
Special Ed.	\$ 3,017,965	\$ 3,121,178	\$ 103,213	3.42%
Library & Tech	\$ 619,518	\$ 593,831	\$ (25,687)	-4.15%
Pupil Services	\$ 1,238,121	\$ 1,127,223	\$ (110,898)	-8.96%
Co-Curricular	\$ 41,204	\$ 47,500	\$ 6,296	15.28%
Total Elementary Programs & Services	\$ 19,620,936	\$ 19,591,232	\$ (29,704)	-0.15%

- **Specific Highlights 2021-22**

- School Support decrease of 4.8 FTE staff due to enrollment shift
- Emphasis on Social Emotional Learning and behavioral supports to support return from Pandemic
- Allocation of nursing services to meet legal mandate for Private & Parochial Schools within the District
- Special Education costs can fluctuate with individual student needs or as students move through grade levels
- Where applicable, retirement attrition savings



Middle Schools

MIDDLE SCHOOLS	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
School Admin	\$ 603,878	\$ 624,225	\$ 20,347	3.37%
School Support	\$ 1,133,435	\$ 1,170,790	\$ 37,355	3.30%
Teaching Reg. Ed.	\$ 9,158,715	\$ 9,115,016	\$ (43,699)	-0.48%
Special Ed.	\$ 2,486,226	\$ 2,657,564	\$ 171,338	6.89%
Library & Tech	\$ 342,503	\$ 353,735	\$ 11,232	3.28%
Pupil Services	\$ 939,751	\$ 945,592	\$ 5,841	0.62%
Co-curricular & Athletics	\$ 348,323	\$ 381,814	\$ 33,491	9.61%
Total Middle School Programs & Services	\$ 15,012,831	\$ 15,248,736	\$ 235,905	1.57%

- **Specific Highlights 2021-22**

- Emphasis on Social Emotional Learning and behavioral supports to support return from Pandemic
- Special Education Services moving with students from Elementary
- Where applicable, retirement attrition savings – added benefits in later section



High Schools

HIGH SCHOOLS	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
School Admin	\$ 865,385	\$ 890,110	\$ 24,725	2.86%
School Support	\$ 1,781,035	\$ 1,827,562	\$ 46,527	2.61%
Teaching Reg. Ed.	\$ 11,347,310	\$ 11,507,836	\$ 160,526	1.41%
Special Ed.	\$ 2,345,220	\$ 2,447,182	\$ 101,962	4.35%
Library & Tech	\$ 969,311	\$ 1,003,176	\$ 33,865	3.49%
Pupil Services	\$ 1,399,783	\$ 1,324,116	\$ (75,667)	-5.41%
Co-Curricular & Athletics	\$ 2,036,788	\$ 2,165,084	\$ 128,296	6.30%
Total Middle School Programs & Services	\$ 20,744,832	\$ 21,165,066	\$ 420,234	2.03%

- **Specific Highlights 2021-22**

- Emphasis on Social Emotional Learning and behavioral supports to support return from Pandemic
- Added Social Work capacity
- Where applicable, retirement attrition savings – added benefits in later section



Central Student Services

CENTRAL STUDENT SERVICES	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
Regular Ed. - BOCES	\$ 443,866	\$ 710,000	\$ 266,134	59.96%
Special Ed. - District	\$ 1,840,008	\$ 1,875,694	\$ 35,686	1.94%
Special Ed. - BOCES	\$ 5,325,544	\$ 5,475,288	\$ 149,744	2.81%
Health & Pupil Services - Public & Private	\$ 2,818,101	\$ 2,891,878	\$ 73,777	2.62%
Summer Services	\$ 26,000	\$ 26,000	\$ -	0.00%
Tech, Library - Private & Public	\$ 28,725	\$ 22,488	\$ (6,237)	-21.71%
Total Central Student Services	\$ 10,482,244	\$ 11,001,348	\$ 519,104	4.95%

- **Specific Highlights 2021-22**

- Special Education - Reflects costs of current programs and enrollment
- Emphasis on Social Emotional Learning and behavioral supports to support return from Pandemic
- To address potential remote learning needs participation in new BOCES Virtual Academy
- Retirement attrition savings where applicable



Instructional Services

	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
CENTRAL INSTRUCTIONAL SERVICES				
Curriculum Office & District Textbook	\$ 830,159	\$ 837,469	\$ 7,310	0.88%
Standards Leaders	\$ 553,919	\$ 567,868	\$ 13,949	2.52%
Teacher & Instruct Materials Centers	\$ 249,494	\$ 248,823	\$ (671)	-0.27%
Pupil Personnel Office	\$ 386,031	\$ 350,364	\$ (35,667)	-9.24%
Instructional Technology	\$ 1,725,224	\$ 1,715,269	\$ (9,955)	-0.58%
Data & Assessment - CIO Office	\$ 459,847	\$ 468,917	\$ 9,070	1.97%
<i>Total Instructional Services</i>	\$ 4,204,674	\$ 4,188,710	\$ (15,964)	-0.38%

- **Specific Highlights 2021-22**

- Curriculum focus on specific professional development and instructional equipment replacement initiatives
- New Health Standards Leader
- Pupil Personnel focus on and enhanced staffing to support emerging Social Emotional Learning, Behavior and student anxiety initiatives
- Where applicable, retirement attrition savings – added benefits in later section



Support Services

SUPPORT SERVICES	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
Finance	\$ 884,603	\$ 895,223	\$ 10,620	1.20%
Auditing	\$ 93,950	\$ 94,827	\$ 877	0.93%
Printing and Mailing Services	\$ 295,252	\$ 297,806	\$ 2,554	0.87%
Buildings, Operations, Security & Grounds	\$ 8,280,639	\$ 8,420,736	\$ 140,097	1.69%
Technology - Support Services	\$ 1,495,943	\$ 1,510,902	\$ 14,959	1.00%
Pupil Transportation	\$ 4,691,834	\$ 4,701,318	\$ 9,484	0.20%
Total Support Services	\$ 15,742,221	\$ 15,920,812	\$ 178,591	1.13%

- **Specific Highlights 2021-22**

- Bid five-year audit contract
- Retirement Attrition Savings
- Capital Project improvements have resulted in energy efficiencies
- Bus driver shortage has resulted in entry level salaries & increase in over time
- Challenge to fill vacant positions – Business Office, Bus Drivers, Maintenance, Trades



Central Administration

	Approved	Proposed		
CENTRAL ADMINISTRATION	2020-2021	2021-2022	\$ Change	% Change
Board of Education	\$ 25,350	\$ 27,300	\$ 1,950	7.69%
District Clerk & Annual Meeting	\$ 25,905	\$ 25,875	\$ (30)	-0.12%
Office of Chief Executive - Superintendent's Office	\$ 394,888	\$ 445,023	\$ 50,135	12.70%
Personnel Services	\$ 480,856	\$ 482,078	\$ 1,222	0.25%
Public Information Services	\$ 321,473	\$ 317,160	\$ (4,313)	-1.34%
Total Central Administration	\$ 1,248,472	\$ 1,297,436	\$ 48,964	3.92%

- **Specific Highlights 2021-22**

- Board of Education elected to discontinue participation in the New York State School Board's Association (NYSSBA)
- Superintendent's Initiative – Cultural Competency and support
- Personnel Service BOCES Fellows Program to assist with substitute shortage
- Retirement Attrition Savings



Undistributed Expenses

	Approved 2020-2021	Proposed 2021-2022	\$ Change	% Change
UNALLOCATED EXPENSES				
Debt Service & Transfers	\$ 10,762,722	\$ 11,584,343	\$ 821,621	7.63%
Legal & Insurance	\$ 651,000	\$ 658,000	\$ 7,000	1.08%
BOCES Admin Charge	\$ 1,027,255	\$ 1,035,846	\$ 8,591	0.84%
Benefits - District Wide	\$ 40,830,985	\$ 42,234,019	\$ 1,403,034	3.44%
Total Unallocated Expenses	\$ 53,271,962	\$ 55,512,208	\$ 2,240,246	4.21%

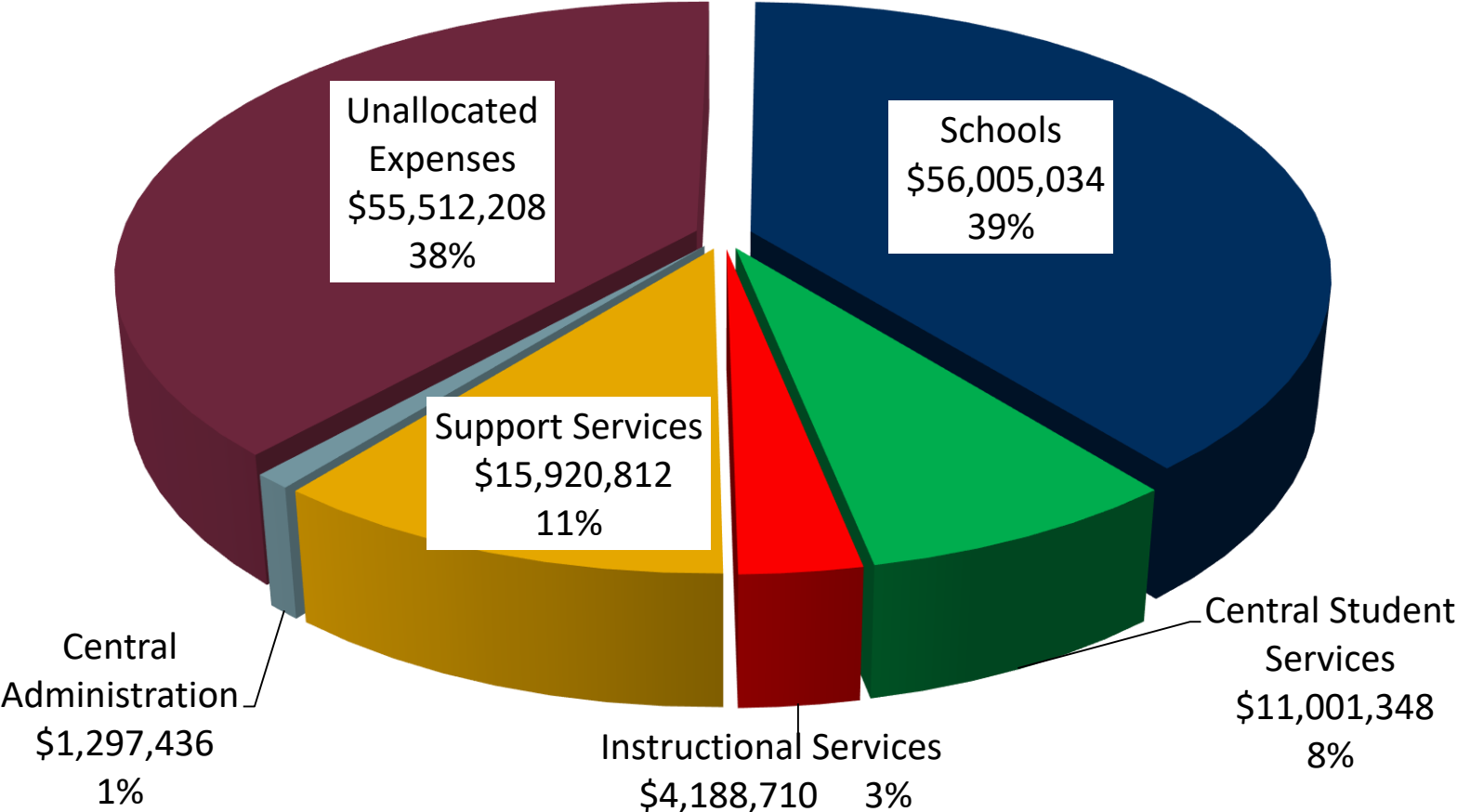
- **Specific Highlights 2021-22**

- Actual debt issuance was more favorable than anticipated due to the District’s top Aa1 bond rating and investors crediting the district as “financially healthy” and “prudent conservative fiscal management”
- Energy Performance Bond from 2003 Capital Project paid off (will also see reduction in Building Aid)
- Implementation of PCSD’s Component of BOCES Capital Project Debt issuance
- Benefits - are not as significant a major cost driver, as in previous years, in the 2021-22 Proposed Budget due to various strategies employed by the District:
 - Health Insurance consortium continues with favorable claims experience which resulted in lower than anticipated claims and more favorable premium. This was also enhanced by the RASHP II Consortium becoming a self-funded entity.
 - RASHP II Premiums and lower cost products yield premium of approximately 55% of similar community rated products. 2021-22 RASHP II rate increase of 4% compared to >9% community



Putting It Together

**2021-2022 Program Services Budget Composition - Total
\$143,925,548**



Proposed Budget By Object of Expense

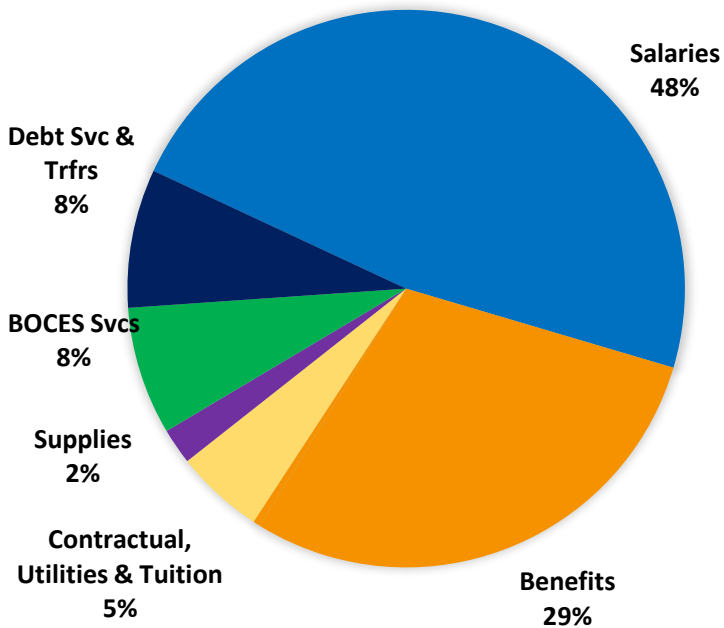
Object of Expense	2020-21	2021-22	\$ Chg	% Chg	
Salaries	\$ 67,911,892	\$ 68,559,597	\$ 647,705	0.95%	No new staff, retire svgs
Benefits	\$ 40,662,985	\$ 42,068,613	\$ 1,405,628	3.46%	RASHP II cost savings
Equipment	\$ 602,802	\$ 596,807	\$ (5,995)	-0.99%	Decr State Aided Items
Contractual, Utilities & Tuition	\$ 7,210,879	\$ 7,419,707	\$ 208,828	2.90%	Post Pandemic Initiatives
Supplies	\$ 3,013,710	\$ 3,002,429	\$ (11,281)	-0.37%	Decr State Aided Items
BOCES Svcs	\$ 10,168,182	\$ 10,699,052	\$ 530,870	5.22%	Post Pandemic Initiatives
Debt Svc & Trfrs	\$ 10,757,722	\$ 11,579,343	\$ 821,621	7.64%	BOCES Capital Project
Total	\$ 140,328,172	\$ 143,925,548	\$ 3,597,376	2.56%	

Proposed Budget Composition

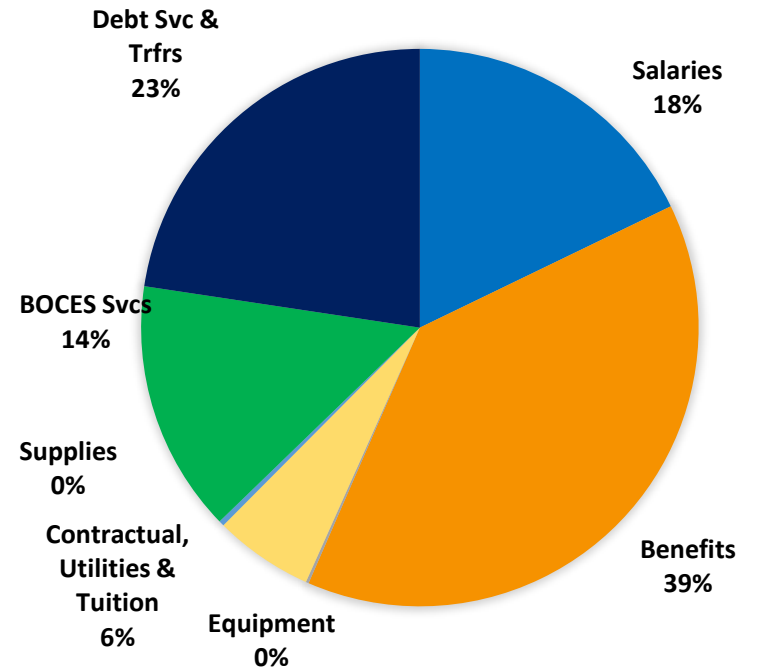
- Salary & Benefits are 77% of total Proposed Budget

- Salary & Benefits are 57% of total increase

COMPONENT BUDGET BY OBJECT



BUDGET INCREASE DRIVERS BY OBJECT



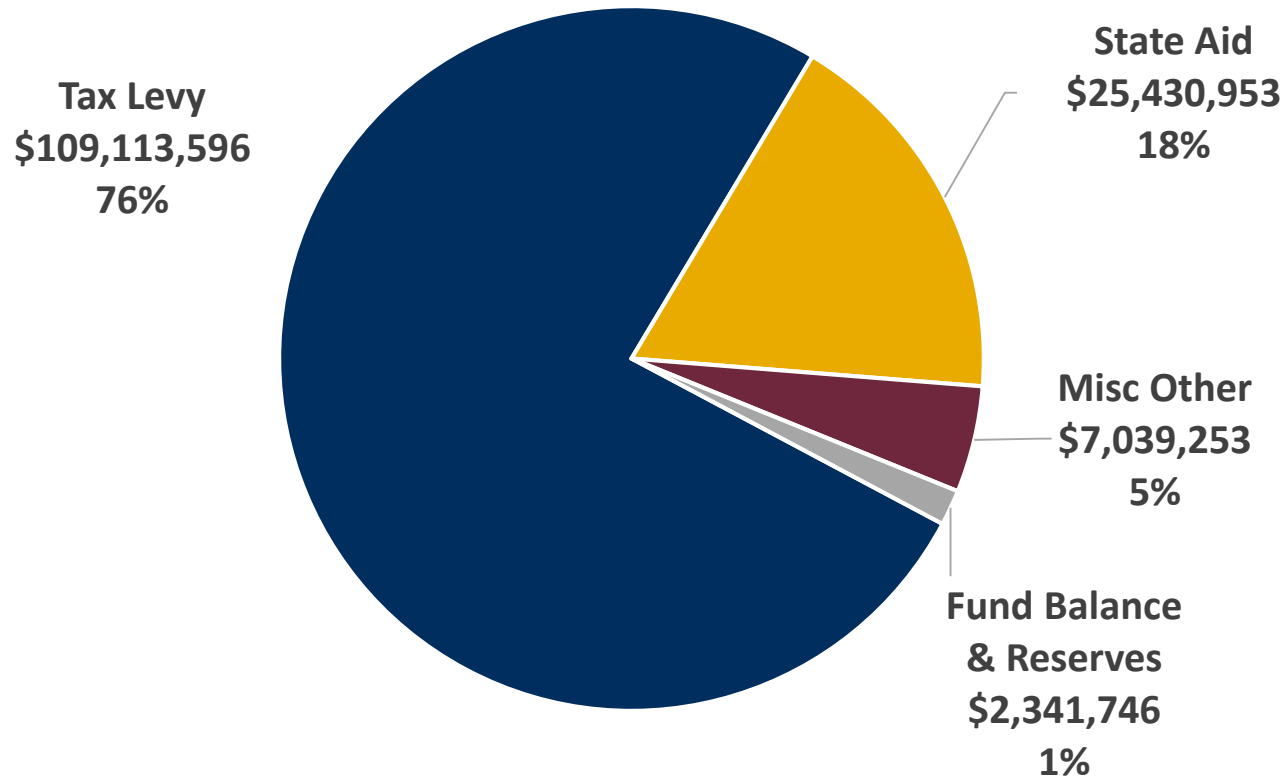


Compiling the Budget - Revenues

Revenue	2020-21	2021-22	\$ Change	% Change
	Adopted Budget	Proposed Budget		
Total State Aid	\$ 23,310,996	\$ 25,430,953	\$ 2,119,957	9.09%
Federal Funds	\$ 244,594	\$ 50,000	\$ (194,594)	-79.56%
Cty Sales Tax	\$ 5,275,115	\$ 5,624,016	\$ 348,901	6.61%
Other Local	\$ 1,395,800	\$ 1,303,100	\$ (92,700)	-6.64%
Use of Reserves & Fund Balance	\$ 2,971,907	\$ 2,341,746	\$ (630,161)	-21.20%
COMIDA Pmts in Lieu of Tax	\$ 105,836	\$ 62,137	\$ (43,699)	-41.29%
Property Tax Levy (with STAR)	\$ 107,023,924	\$ 109,113,596	\$ 2,089,672	1.95%
Total Revenues	\$ 140,328,172	\$ 143,925,548	\$ 3,597,376	2.56%
Total Appropriations	\$ 140,328,172	\$ 143,925,548	\$ 3,597,376	2.56%
Surplus / (Deficit)	\$ -	\$ -		

Budget Support Composition

2021-22 Proposed Budget – Estimated Revenue



Additional Propositions Summary

Overall Premise

Each Proposition is:

– Regarding a Capital Reserve

- A reserve is a provision in the law similar to a savings account for specific purposes
- Capital Reserves require voter authorization to:
 - Establish / Extend for specified period of time
 - Maximum cumulative deposit amount
 - Expend for approved purpose

None of the Propositions will result in additional taxes or issuance of Debt

Proposition Index

1. **Capital Reserve – Bus Purchase** Replace 12 Buses
2. **Capital Reserve – Facilities** Mini Capital Project \$6m
3. **Capital Reserve – Facilities** Establish replacement Capital Reserve
4. **Capital Reserve – Technology** For One to One Tech 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 result in the levy of additional tax or debt – 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 Superintendent's 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 15 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 Budget Adoption

May 10 Public Budget Hearing

May 18 Budget Vote and Board Election



Pittsford Central School District 2021-2022 Budget Adoption

- Board of Education Questions & Discussion
- End of Presentation
- Presentation may be reviewed on District's website
www.pittsfordschools.org