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# Pittsford Schools

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**2023 – 2024 Proposed Budget**

**From Superintendent to Board of Education for Adoption**

**April 18, 2023**



# Agenda

- Review District Budget Guidelines
- Discuss NYS Enacted Budget/State aid
- Review the Proposed 2023-24 Budget
- Review Summary of Revenue Sources
- Discuss all propositions and legal requirements
- Questions & Comments

# Budget Guidelines

## Develop a Student based budget focused on:

- Safe and secure school environment and facilities
- Implementation of rigorous, engaging, equitable, and authentic curriculum, instruction, assessments and resources that maintain excellence while supporting responsive and relevant offerings
- Providing experiences, both curricular and extracurricular, that support the varied interests and abilities of the whole child
- Increased accessibility and appropriate staffing, to support district technology initiative
- Equity and inclusion practices
- Social emotional learning and mental health supports
- Supporting diverse academic needs

# Budget Guidelines

## **Provide High Quality Professional Learning focused on:**

- Tiered supports to address range of learners in classroom
- Curriculum, assessment, grading and instructional practices
- Equity and Inclusion practices aligned with District goals
- Professional Learning Communities
- Social emotional and mental health learning
- Safety Preparedness
- Continuous improvement for instructional and non-instructional staff members

# Budget Guidelines

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

- 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
- Engaging in thoughtful long range financial planning
- Working collaboratively with local partners/districts to share services
- Sustaining transportation reserve for planning for electric buses/vehicles
- Planning for the cessation of Federal funds and impact on minimum wage compression
- Seeking innovative sources of revenue
- Recruiting, hiring, and retaining diverse employees of the highest caliber
- Seeking cost efficiencies to further mitigate the burdensome and financial impact of underfunded and unfunded mandates

# Budget Guidelines

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

- Financially prudent and sustainable reserve accounts
- Partnerships, Shared Services, Audits
- Protecting and maintaining our Aa1 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**

# 2023-24 Budget Development Factors

- Expiring Federal COVID funds
- Electric utilities increasing significantly
- Bus driver salaries and contract transportation
- Employee Benefit increases
- General salary increases with wage inflation and minimum wage compression impacting hourly workers
- BOCES service increase for career and technical education
- Increase in security staffing, technology staffing and special education staffing
- Contractual increases in referees and contract transportation for Athletics



# Budget Timeline & Process

- November 10<sup>th</sup> – budget materials issued
- November – December: meetings held with every budget originator
- January 3<sup>rd</sup> – final requests submitted to business office
- February 7<sup>th</sup> – Budget Workshop #1
- February 28<sup>th</sup> – Budget Workshop #2
- March 14<sup>th</sup> – Budget Workshop #3
- April 18<sup>th</sup> – Proposed Budget
- May 16<sup>th</sup> – Budget Vote



# Spring 2023 State Aid Progression

## Executive Proposal

- The final phase-in of Foundation Aid, a \$2.7B, or 13% increase
- A set aside within Foundation Aid of \$250 million for “**high impact tutoring**”
- \$20 million for additional early college high school and P-TECH grants
- \$10 million over 2 years for school districts and BOCES to partner with local industry on strategic workforce plans
- Expanded mental health services for school-aged children
  - Creation of school-based health centers and other wrap around services
  - Equitable treatment of school-based mental health services by private insurance equivalent to Medicaid
  - Increasing Medicaid rates for school-based satellite clinics and wrap around services
  - Funding annual partnerships and capacity grants to jumpstart school-based programs
- \$50 million over five years to support “scratch” cooking facilities that will facilitate the use of fresh New York State farm products in meal preparation for K-12 school children
- Increase discretionary spending limits for purchases of NY produced food for municipal governments and school districts
- Amend the Civil Service Law to allow agencies to continuously recruit for a variety of titles and offer continuous recruitment exams to be held via a hybrid of online training and experience exams, multiple choice exams via remote proctoring (online), and instate operated computer-based testing centers.
- **Federal Stimulus funds are separate from the General Fund Budget.**

## View Today - Enacted NYS Budget

- NYS has not approved a budget as of today.
- The District’s budget is based on the Governor’s proposed State Aid.

# Caution – State Aid Estimates

What you read in the media does not reflect the full story

- Some state estimates are based on projected expenses as of June 30, 2023
- Some estimates are based on data that isn't final yet
- Some estimates will change based on unknown variables such as assumed interest rates
- Some figures do not apply to the Pittsford School District such as Pre-K
- High Degree of Reliability:
  - Foundation Aid
  - Textbook, Library, Hardware, Software
  - Federal Stimulus – BUT is not part of the General Fund
- Estimated & Requiring Scrutiny:
  - Building Aid
  - Transportation
  - BOCES
  - Private and Public Excess Cost Aids



# State Aid – Executive Proposed Budget

	<b>Adopted 2022-23</b>	<b>Projected 2023-24</b>	<b>\$ Change</b>
Foundation aid	\$ 15,014,472	\$ 19,405,881	\$ 4,391,409
BOCES aid	\$ 3,492,199	\$ 3,696,160	\$ 203,961
High Excess Cost	\$ 303,406	\$ 305,274	\$ 1,868
Private Excess Cost	\$ 301,539	\$ 303,406	\$ 1,867
Hardware/Technology	\$ 97,038	\$ 95,994	\$ (1,044)
Software/Library/Textbook	\$ 483,497	\$ 474,423	\$ (9,074)
Transportation	\$ 3,294,790	\$ 3,610,812	\$ 316,022
Building aid	\$ 4,137,476	\$ 4,038,304	\$ (99,172)
<b>Total</b>	<b>\$ 27,124,417</b>	<b>\$ 31,930,254</b>	<b>\$ 4,805,837</b>
Urban/Suburban aid	\$ 1,019,150	\$ 1,016,799	\$ (2,351)
<b>Total State Aid</b>	<b>\$ 28,143,567</b>	<b>\$ 32,947,053</b>	<b>\$ 4,803,486</b>

# Compiling the Budget – All Revenues

Revenue	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Change	% Change
Total State Aid	\$ 28,143,567	\$ 32,947,053	\$ 4,803,486	17.07%
Federal Funds - Medicaid	\$ 50,000	\$ 65,000	\$ 15,000	30.00%
County Sales Tax	\$ 6,125,200	\$ 6,600,088	\$ 474,888	7.75%
Other Local	\$ 1,239,700	\$ 1,819,700	\$ 580,000	46.79%
Use of Reserves & Fund Balance	\$ 2,091,957	\$ 2,046,992	\$ (44,965)	-2.15%
COMIDA Pmts in Lieu of Tax	\$ 78,750	\$ 80,080	\$ 1,330	1.69%
Property Tax Levy (with STAR)	\$ 111,869,614	\$ 111,953,539	\$ 83,925	<b>0.08%</b>
<b>Total Revenues</b>	<b>\$ 149,598,788</b>	<b>\$ 155,512,452</b>	<b>\$ 5,913,664</b>	<b>3.95%</b>
<b>Total Appropriations</b>	<b>\$ 149,598,788</b>	<b>\$ 155,512,452</b>	<b>\$ 5,913,664</b>	<b>3.95%</b>
Surplus / <b>(Deficit)</b>	\$ -	\$ -		

# Compiling the Budget – Appropriations

(Spending Plan to be Voted On)

Budget Program Area	2022-23 Adopted Budget	2023-24 Draft Budget	\$ Change	% Change
Schools	\$ 58,688,479	\$ 62,194,306	\$ 3,505,827	5.97%
Elementary	\$ 20,788,555	\$ 21,858,052	\$ 1,069,497	5.14%
Middle	\$ 15,922,065	\$ 16,778,112	\$ 856,047	5.38%
High	\$ 21,977,859	\$ 23,558,142	\$ 1,580,283	7.19%
Central Student Svcs	\$ 10,969,408	\$ 11,280,952	\$ 311,544	2.84%
Curriculum & Instruct	\$ 4,287,590	\$ 4,577,179	\$ 289,589	6.75%
Support Services	\$ 16,901,868	\$ 19,267,185	\$ 2,365,317	13.99%
Central Admin	\$ 1,336,166	\$ 1,446,585	\$ 110,419	8.26%
Undistributed	\$ 57,415,277	\$ 56,746,245	\$ (669,032)	-1.17%
<b>Total</b>	<b>\$ 149,598,788</b>	<b>\$ 155,512,452</b>	<b>\$ 5,913,664</b>	<b>3.95%</b>

Total full time equivalent staff 1167.61

# All Schools - Proposed Budget

	<b>Approved 2022-2023</b>	<b>Proposed 2023-2024</b>	<b>\$ Change</b>	<b>% Change</b>
<b>ALL SCHOOLS</b>				
School Admin	\$ 2,553,094	\$ 2,603,848	\$ 50,754	1.99%
School Support	\$ 6,227,564	\$ 6,414,200	\$ 186,636	3.00%
Teaching Reg. Ed.	\$ 33,085,478	\$ 34,823,499	\$ 1,738,021	5.25%
Special Ed.	\$ 8,605,036	\$ 9,276,591	\$ 671,555	7.80%
Career & Tech. Ed.	\$ 440,000	\$ 625,000	\$ 185,000	42.05%
Library & Tech	\$ 1,527,415	\$ 1,590,754	\$ 63,339	4.15%
Pupil Services	\$ 3,543,215	\$ 3,708,255	\$ 165,040	4.66%
Athletics	\$ 2,706,677	\$ 3,152,159	\$ 445,482	16.46%
<b><i>Total All School Programs &amp; Services</i></b>	<b><i>\$ 58,688,479</i></b>	<b><i>\$ 62,194,306</i></b>	<b><i>\$ 3,505,827</i></b>	<b><i>5.97%</i></b>

# Elementary Schools

<b>ELEMENTARY SCHOOLS</b>	<b>Approved 2022-2023</b>	<b>Proposed 2023-2024</b>	<b>\$ Change</b>	<b>% Change</b>
<b>School Admin</b>	\$ 998,231	\$ 1,004,307	\$ 6,076	0.61%
<b>School Support</b>	\$ 2,867,360	\$ 2,905,072	\$ 37,712	1.32%
<b>Teaching Reg. Ed.</b>	\$ 12,011,614	\$ 12,680,136	\$ 668,522	5.57%
<b>Special Ed.</b>	\$ 3,064,392	\$ 3,357,551	\$ 293,159	9.57%
<b>Library &amp; Tech</b>	\$ 629,530	\$ 656,056	\$ 26,526	4.21%
<b>Pupil Services</b>	\$ 1,169,928	\$ 1,197,930	\$ 28,002	2.39%
<b>Co-Curricular</b>	\$ 47,500	\$ 57,000	\$ 9,500	20.00%
<b><i>Total Elementary Programs &amp; Services</i></b>	<b>\$ 20,788,555</b>	<b>\$ 21,858,052</b>	<b>\$ 1,069,497</b>	<b>5.14%</b>



# Middle Schools

MIDDLE SCHOOLS	Approved 2022-2023	Proposed 2023-2024	\$ Change	% Change
School Admin	\$ 634,509	\$ 658,565	\$ 24,056	3.79%
School Support	\$ 1,362,165	\$ 1,420,651	\$ 58,486	4.29%
Teaching Reg. Ed.	\$ 9,494,803	\$ 9,845,371	\$ 350,568	3.69%
Special Ed.	\$ 2,709,082	\$ 3,026,853	\$ 317,771	11.73%
Library & Tech	\$ 363,374	\$ 374,577	\$ 11,203	3.08%
Pupil Services	\$ 975,118	\$ 1,040,605	\$ 65,487	6.72%
Co-curricular & Athletics	\$ 383,014	\$ 411,490	\$ 28,476	7.43%
<b><i>Total Middle School Programs &amp; Services</i></b>	<b><i>\$ 15,922,065</i></b>	<b><i>\$ 16,778,112</i></b>	<b><i>\$ 856,047</i></b>	<b><i>5.38%</i></b>

# High Schools

HIGH SCHOOLS	Approved 2022-2023	Proposed 2023-2024	\$ Change	% Change
School Admin	\$ 920,354	\$ 940,976	\$ 20,622	2.24%
School Support	\$ 1,998,039	\$ 2,088,477	\$ 90,438	4.53%
Teaching Reg. Ed.	\$ 11,579,061	\$ 12,297,992	\$ 718,931	6.21%
Special Ed.	\$ 2,831,562	\$ 2,892,187	\$ 60,625	2.14%
Library & Tech	\$ 974,511	\$ 1,185,121	\$ 210,610	21.61%
Pupil Services	\$ 1,398,169	\$ 1,469,720	\$ 71,551	5.12%
Co-Curricular & Athletics	\$ 2,276,163	\$ 2,683,669	\$ 407,506	17.90%
<b><i>Total Middle School Programs &amp; Services</i></b>	<b>\$ 21,977,859</b>	<b>\$ 23,558,142</b>	<b>\$ 1,580,283</b>	<b>7.19%</b>

# Central Student Services

	Approved	Proposed		
CENTRAL STUDENT SERVICES	2022-2023	2023-2024	\$ Change	% Change
Regular Ed. - BOCES	\$ 480,000	\$ 500,000	\$ 20,000	4.17%
Special Ed. - District	\$ 1,982,846	\$ 2,023,263	\$ 40,417	2.04%
Special Ed. - BOCES	\$ 5,426,995	\$ 5,501,235	\$ 74,240	1.37%
Health & Pupil Services - Public & Private	\$ 3,026,849	\$ 3,209,205	\$ 182,356	6.02%
Summer Services	\$ 30,000	\$ 25,000	\$ (5,000)	-16.67%
Tech, Library - Private & Public	\$ 22,718	\$ 22,249	\$ (469)	-2.06%
<b>Total Central Student Services</b>	<b>\$ 10,969,408</b>	<b>\$ 11,280,952</b>	<b>\$ 311,544</b>	<b>2.84%</b>

# Instructional Services

	Approved	Proposed		
CENTRAL INSTRUCTIONAL SERVICES	2022-2023	2023-2024	\$ Change	% Change
Curriculum Office & District Textbook	\$ 845,257	\$ 868,724	\$ 23,467	2.78%
Standards Leaders	\$ 590,309	\$ 627,500	\$ 37,191	6.30%
Teacher & Instruct Materials Centers	\$ 235,210	\$ 248,074	\$ 12,864	5.47%
Pupil Personnel Office	\$ 376,731	\$ 384,375	\$ 7,644	2.03%
Instructional Technology	\$ 1,748,581	\$ 1,943,058	\$ 194,477	11.12%
Data & Assessment - CIO Office	\$ 491,502	\$ 505,448	\$ 13,946	2.84%
<b>Total Instructional Services</b>	<b>\$ 4,287,590</b>	<b>\$ 4,577,179</b>	<b>\$ 289,589</b>	<b>6.75%</b>

# Central Administration

	Approved	Proposed		
CENTRAL ADMINISTRATION	2022-2023	2023-2024	\$ Change	% Change
Board of Education	\$ 32,500	\$ 34,000	\$ 1,500	4.62%
District Clerk & Annual Meeting	\$ 27,911	\$ 53,672	\$ 25,761	92.30%
Office of Chief Executive - Superintendent's Office	\$ 431,999	\$ 440,448	\$ 8,449	1.96%
Personnel Services	\$ 540,084	\$ 529,100	\$ (10,984)	-2.03%
Public Information Services	\$ 322,915	\$ 349,365	\$ 26,450	8.19%
<b>Total Central Administration</b>	<b>\$ 1,355,409</b>	<b>\$ 1,406,585</b>	<b>\$ 51,176</b>	<b>3.78%</b>

# Support Services

SUPPORT SERVICES	Approved 2022-2023	Proposed 2023-2024	\$ Change	% Change
Finance	\$ 952,546	\$ 1,088,467	\$ 135,921	14.27%
Auditing	\$ 100,835	\$ 112,468	\$ 11,633	11.54%
Printing and Mailing Services	\$ 258,900	\$ 271,460	\$ 12,560	4.85%
Buildings, Operations, Security & Grounds	\$ 8,921,394	\$ 9,770,766	\$ 849,372	9.52%
Technology - Support Services	\$ 1,556,229	\$ 1,556,229	\$ -	0.00%
Pupil Transportation	\$ 5,092,721	\$ 6,507,795	\$ 1,415,074	27.79%
<b>Total Support Services</b>	<b>\$ 16,882,625</b>	<b>\$ 19,307,185</b>	<b>\$ 2,424,560</b>	<b>14.36%</b>

## Specific Highlights 2023-24

- Bus driver shortage has resulted in increased contract transportation costs
- New contract accounts for salary increases
- Electric Utility Costs account for largest increase in Buildings and Operations
- Inflationary pressures on supplies and materials
- Two additional security FTE's for High Schools

# Undistributed Expenses

	Approved	Proposed		
UNALLOCATED EXPENSES	2022-2023	2023-2024	\$ Change	% Change
Debt Service & Transfers	\$ 10,726,825	\$ 8,697,550	\$ (2,029,275)	-18.92%
Legal & Insurance	\$ 667,000	\$ 687,000	\$ 20,000	3.00%
BOCES Admin Charge	\$ 1,049,384	\$ 1,100,000	\$ 50,616	4.82%
Benefits - District Wide	\$ 44,972,068	\$ 46,261,695	\$ 1,289,627	2.87%
<b>Total Unallocated Expenses</b>	<b>\$ 57,415,277</b>	<b>\$ 56,746,245</b>	<b>\$ (669,032)</b>	<b>-1.17%</b>

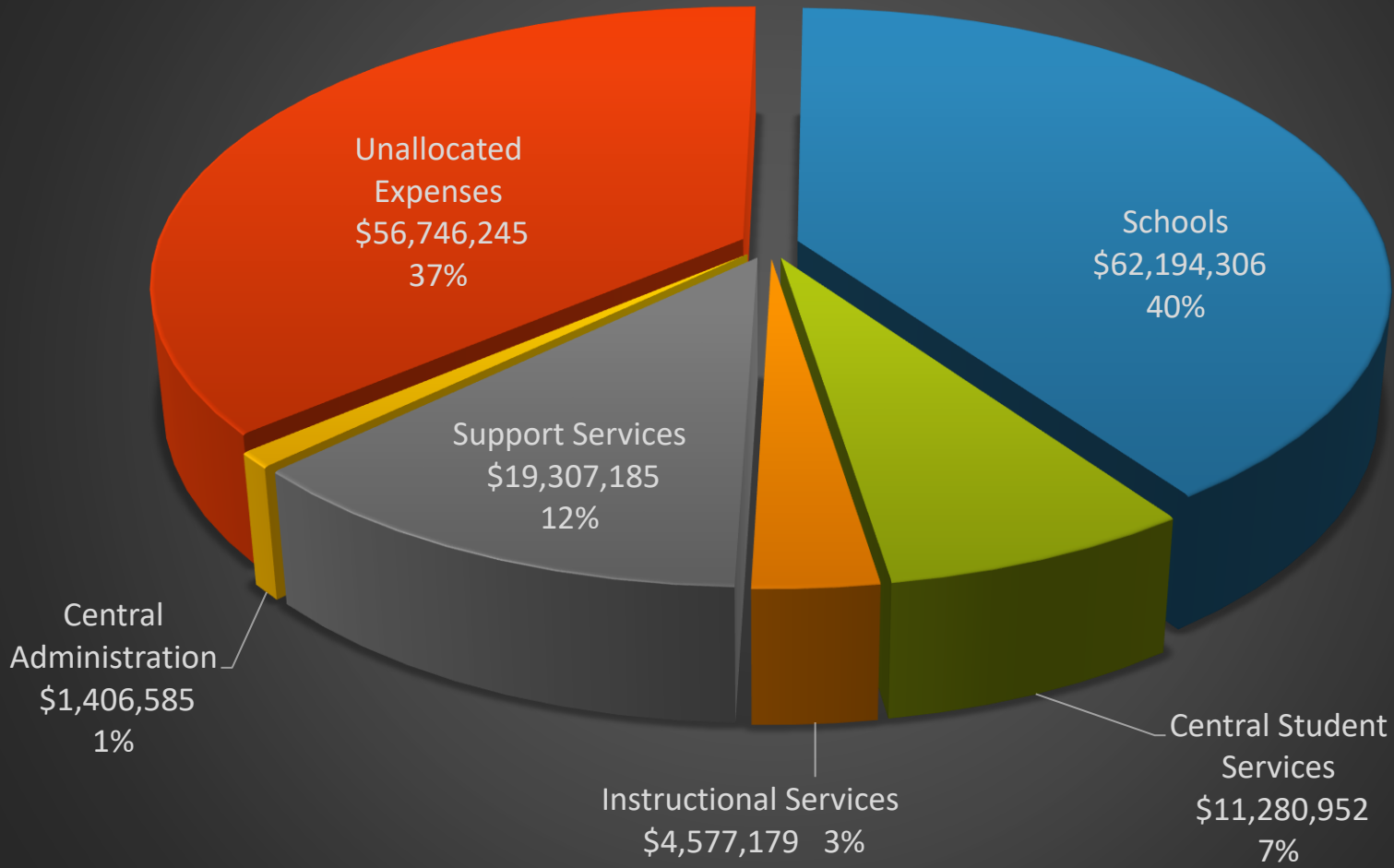
## • Specific Highlights 2023-24

- Debt Service reduced by \$2.1 million due to repayment of previous capital project debt
- General Liability and Student Insurances are stable due to above average experience rating
  - Numerous inspections and other measures to mitigate risk
- Employee Benefits
  - NYS Employee Retirement System – for non-certificated staff had a reduction in the employer contribution rate
  - NYS Teacher’s Retirement System – is for certificated teachers and administrators. The cost increase is due to an increase in the required employer contribution and increase in staffing during the 2021-22 and 2022-23 fiscal years
  - Health Insurance – The County Consortiums (RASHP I & II) continue to perform well.



# Putting It Together

2023-2024 Program Services Budget Composition -  
Total \$155,512,452



# Proposed Budget By Object of Expense

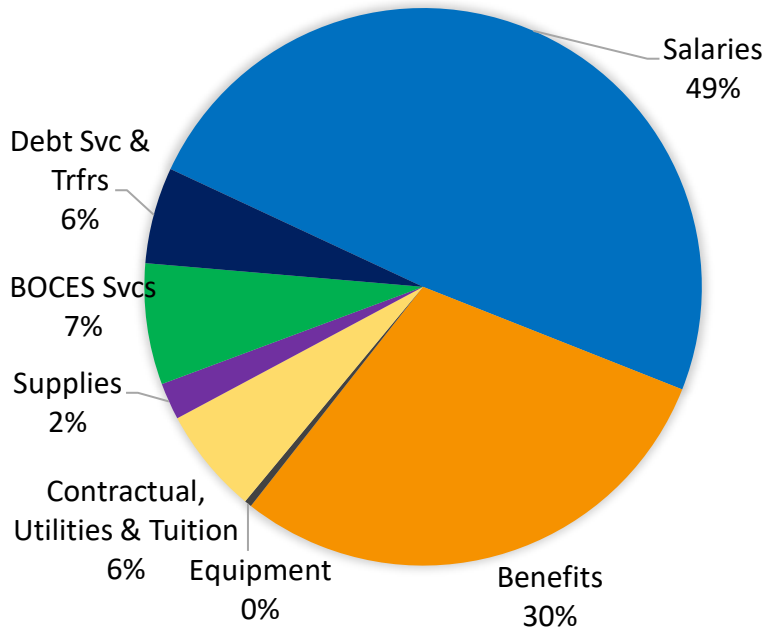
Object of Expense	2022-23	2023-24	\$ Change	% Change
Salaries	\$ 71,557,010	\$ 76,287,902	\$ 4,730,892	6.61%
Benefits	\$ 44,747,068	\$ 46,029,695	\$ 1,282,627	2.87%
Equipment	\$ 615,649	\$ 653,589	\$ 37,940	6.16%
Contractual, Utilities & Tuition	\$ 8,105,380	\$ 9,587,835	\$ 1,482,455	18.29%
Supplies	\$ 3,321,902	\$ 3,331,312	\$ 9,410	0.28%
BOCES Services	\$ 10,529,954	\$ 10,929,569	\$ 399,615	3.80%
Debt Service/Transfer	\$ 10,721,825	\$ 8,692,550	\$ (2,029,275)	-18.93%
<b>Total</b>	<b>\$ 149,598,788</b>	<b>\$ 155,512,452</b>	<b>\$ 5,913,664</b>	<b>3.95%</b>

# Proposed Budget Composition

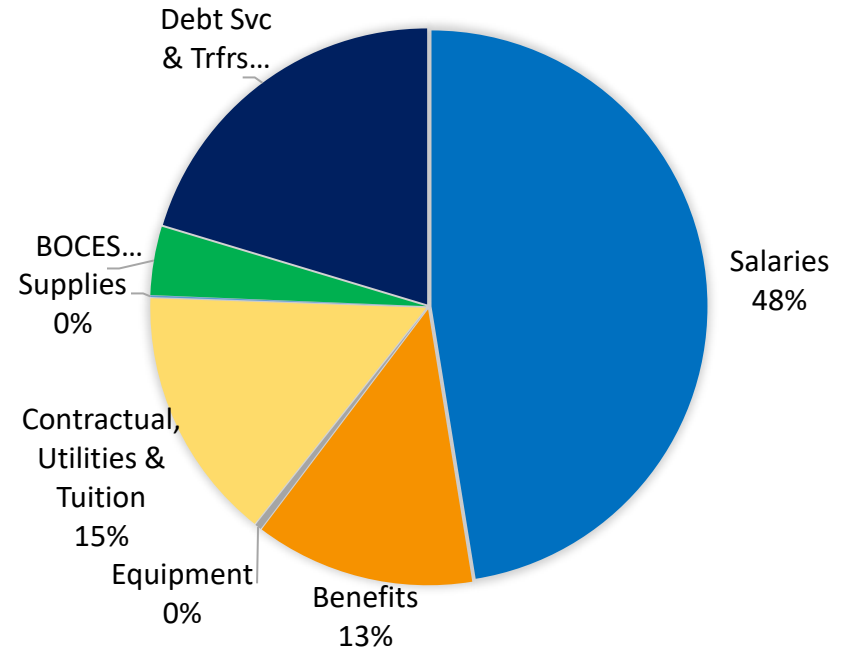
- Salary & Benefits are 79% of total Proposed Budget

- Salary & Benefits are 71% of total Increase

**COMPONENT BUDGET BY OBJECT**

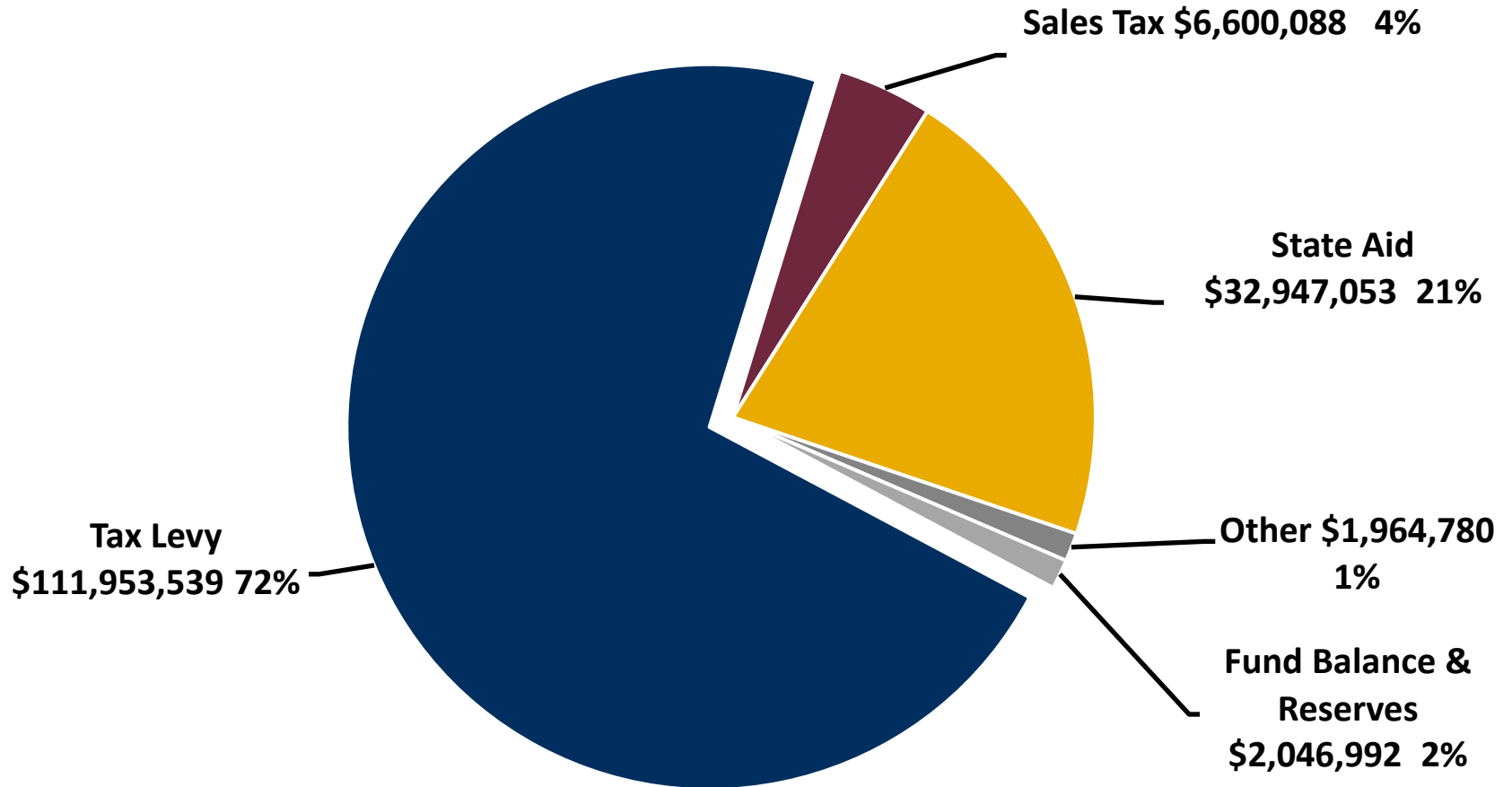


**BUDGET INCREASE DRIVERS BY OBJECT**



# Budget Support Composition

## 2023-24 Proposed Budget – Estimated Revenue



# Additional Propositions Summary

## Overall Premise

Each Proposition is:

➤ Involves a Capital Reserve Fund

- 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. Budget Vote

2. **Capital Reserve Fund – Bus Purchase:** authorizes the purchase of 12 buses, 1 service truck and 1 sport utility vehicle that can be used as a bus

3. **Capital Reserve – Transportation Vehicles Reserve Fund-2023**  
(new bus reserve fund)

4. **Swimming Facilities Reserve Fund-2023** (new reserve fund)

# Capital Reserve Fund – Bus Purchase

The plan is to trade-in sixteen buses and purchase twelve, reducing the fleet size by 4 buses

- Total Authorized Withdrawal for Purchases = \$1,794,696
  - Trade-in allowance will reduce total cost
  - ***Using the Reserve Fund mitigates any impact on the tax levy***
  - Will generate an estimated \$1.2Million in State Aid that will replenish the reserve
  - All buses being replaced have more than 100,000 miles



# Recommended Bus Purchases for 2023-24

(5) 66 Passenger buses	\$844,680
(5) 29 Passenger buses	\$487,602
(2) 36 Passenger buses	\$332,505
(1) Service Truck	\$ 55,159
(1) 7 Passenger SUV	\$ 74,750
Total	\$1,794,696 <i>(before auction or trade-in)</i>

	<u>2022-23</u>	<u>2023-24</u>
Total Cost =	\$1,485,408	\$ 1,794,696
*Annual Cost =	\$ 91,501	\$ 110,553

*\*Annual Cost assumes 69.2% State Aid reimbursed over a 5-year period*

*Expected trade value = \$5,000 per bus for a total of \$60,000*

***Will not impact the tax levy or the tax rate***



## **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, Seven Hundred Ninety Four Thousand Six Hundred Ninety Six Dollars (\$1,794,696) to be used for the purchase of five (5) replacement sixty-six passenger buses, five (5) replacement twenty-nine passenger buses, two (2) replacement thirty-six passenger buses, (1) replacement service truck and (1) replacement seven passenger sport utility vehicle 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***

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## Proposition 2: Capital Reserve Fund – Transportation Vehicle

**Be it Resolved**, that the Board of Education of the Pittsford Central School District, Monroe and Ontario Counties, New York (the “District”) is hereby authorized and directed to

- (a) establish a reserve fund pursuant to Education Law Section 3651 to be known as the “Transportation Vehicles Reserve Fund-2023” for the purpose financing, in whole or in part, the purchase of school buses and vehicles by the District, with the ultimate amount of such reserve fund not exceeding fifty million dollars (\$50,000,000), plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but said reserve fund to continue in existence for its stated purpose until liquidated in accordance with the Education Law, and the sources from which funds shall be obtained for said reserve fund being (i) current and future unappropriated fund balances from the General Fund of the District, as directed by the Board of Education, (ii) appropriations authorized by the voters from time to time, (iii) fund balances transferred from other reserve funds of the District as may be authorized by the Board of Education or by the voters of the District from time to time in accordance with applicable State law, and (iv) state aid, as directed by the Board of Education from time to time; and
- (b) transfer to said capital reserve fund the entire balance on deposit in said District’s existing “Capital Reserve Fund - Purchase of Buses” established pursuant to Education Law Section 3651 pursuant to a proposition approved by the qualified voters of said District on May 19, 2015.

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

**Pittsford Schools**

## **Proposition 3: Capital Reserve Fund – Swimming Facilities**

**Be it Resolved**, that the Board of Education of the Pittsford Central School District, Monroe and Ontario Counties, New York (the “District”) is hereby authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the “Swimming Facilities Reserve Fund-2023” for the purpose of financing, in whole or in part, the construction, reconstruction, improvements and maintenance of District swimming pools, including the acquisition and installation of machinery, equipment, apparatus or furnishings required for the purposes thereof, with the ultimate amount of such reserve fund not exceeding forty million dollars (\$40,000,000), plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but said reserve fund to continue in existence for its stated purpose until liquidated in accordance with the Education Law, and the sources from which funds shall be obtained for said reserve fund being (i) current and future unappropriated fund balances from the General Fund of the District, as directed by the Board of Education, (ii) appropriations authorized by the voters from time to time, (iii) fund balances transferred from other reserve funds of the District as may be authorized by the Board of Education or by the voters of the District from time to time in accordance with applicable State law, and (iv) state aid, as directed by the Board of Education from time to time.

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

# 2023-24 Proposed Budget - Fast Facts

- The Proposed Budget:
  - Preserves all programs and services for students
  - Is balanced and remains within the Property Tax Cap
  - Has subsequent tax levy increase of **0.08% - the smallest tax levy increase since the inception of the tax cap**
  - Takes advantage of the final installment of foundation aid after ten years of promises
  - Has a budget-to-budget proposed spending increase of 3.95%
  - Represents one of the lowest budget and tax levy increases in the County despite having the least amount of State aid support

# Legal Requirements

## Official Board of Education Action Required:

- Approval of the total spending plan and any additional propositions
- Approval the NYS Property Tax Report Card

## Other requirements:

- Tax Cap and proposed Tax Levy Submission
- Administrative Salary Disclosure
- Discussion of the ARP funds
- Review of the Districts Plan for Foundation aid

# American Rescue Plan (ARP) Funding

This is the third source of federal money that was approved for school districts to address the financial impact of the pandemic. The district received **\$1,287,512**. As part of the grant requirements, **20% or \$257,502** needs to be spent to address "learning loss."

- Coordinator of Diversity and Inclusion/Homelessness
- Tutoring Center Staff
- Network and Instructional Program Cyber Security and Screening
- Employee Benefits

## Amendments:

- ✓ Additional funds to support mental health services, literacy coaches, and math/reading specialists
- ✓ A potential amendment could be used to support the purchase of additional 1:1 devices
- ✓ Potential amendment could include additional facilities supplies

**All information from the plan posted on the district's website: <https://www.pittsfordschools.org/>**

**The district must: Seek public comment from parents, teachers, and other stakeholders**

**Please provide any feedback to the district via: [Communication Protocol for Questions/Concerns/Feedback](#) located on the District's website**

**Pittsford Schools**

# Foundation aid Spending Plan

For the 2021-22, 2022-23 and 2023-24 school years, each school district receiving a foundation aid increase of more than: (i) ten percent; or (ii) ten million dollars in a school year shall, on or before July 1 of each school year, post to the district's website a plan by school year of how such funds will be used to address student performance and need, including but not limited to:

- (i) increasing graduation rates and eliminating the achievement gap;
- (ii) reducing class sizes;
- (iii) providing supports for students who are not meeting, or at risk of not meeting, state learning standards in core academic subject areas;
- (iv) addressing student social-emotional health;
- (v) providing adequate resources to English language learners, students with disabilities; and students experiencing homelessness;
- (vi) goals and ratios for pupil support; and
- (vii) detailed summaries of investments in current year initiatives and balance funds spent in priority areas.



# Foundation aid Spending Plan

Section 10-d of part A of chapter 56 of the laws of 2021, as amended by §5-b of part A of chapter 56 of the laws of 2022, requires school districts receiving a foundation aid increase of more than 10% or \$10,000,000 to create plans on how these funds will be used to address student performance and need. These plans are required in advance of the 2021-22, 2022-23, and 2023-24 school years. This is the final year that this requirement is in effect. Plans for the 2023-24 school year must be completed, submitted to New York State Education Department (NYSED), and posted to district websites by July 1, 2023. Full statutory language is included below. Each district subject to this requirement is required to:

- Seek public comment from parents, teachers, and other stakeholders
- Take public comments into account in the development of the plan
- Include an analysis of public comments within the plan
- Describe in the plan how the foundation aid increase will be used, including portions of the increase used to address priority areas
- Post the plan on the district website
- Submit the plan to NYSED in a form prescribed by NYSED to be posted publicly

# Foundation aid Spending Plan

- Increasing graduation rates and eliminating the achievement gap; reducing class sizes; providing supports for students who are not meeting, or at risk of not meeting, state learning standards in core academic subject areas;
  - approximately 28 FTE's = \$2,108,880
    - Supplies, materials, software \$150,000
    - Hardware 1:1 devices \$450,000
    - Network Security \$146,000
    - Utilities \$600,000
    - Transportation \$500,000
  - (iv) addressing student social-emotional health; \$577,980
  - (v) providing adequate resources to English language learners, students with disabilities; and students experiencing homelessness; \$1,473,968
- Total Amount = \$6,006,828**

*Possible Foundation Aid Increase = \$5,828,409*

# Important Dates for the 2023-2024 Budget Adoption

**May 9      Public Budget Hearing**

*Location: Barker Road Middle School McCluski Board Room*

**May 16      Budget Vote and Board Election**

*Location: Barker Road Middle School Gymnasium*

# 2023-2024 Budget Adoption

- Board of Education Questions & Discussion
- Presentation may be reviewed on District's website: [www.pittsfordschools.org](http://www.pittsfordschools.org)