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# Pittsford Schools

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**2024 – 2025 Proposed Budget**

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

**April 16, 2024**



# Agenda

- Review District Budget Guidelines
- Discuss NYS Enacted Budget/State aid
- Review the Proposed 2024-25 Budget
- Review Summary of Revenue Sources
- Discuss all propositions and legal requirements
- Questions & Comments

# Budget Guidelines

## Develop a Student based budget focused on:

- 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
- 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, wellness 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**

# 2024-25 Budget Development Factors

- Expiring Federal COVID funds
- Electric buses/vehicle costs
- Facilities infrastructure improvements – Pool/HVAC
- **March 2023** Capital Project debt service financing
- Contract transportation
- Employee benefit increases
- General salary increases with wage inflation
- Increase staffing requests for security, mental health, literacy, special programs support
- Projected structural budget deficits due to lack of state funding

# 2024-25 and 2025-26 Considerations

- Long Range Financial Planning
- Budget Deficits
  - Compression
  - Inflation
  - Contracts
  - Energy
  - State Aid
- Reductions, Efficiencies and Advocacy



# Budget Timeline & Process

- November 1<sup>st</sup> – budget materials issued
- November – December: meetings held with every budget originator
- January 2<sup>nd</sup> – final requests submitted to business office
- February 6<sup>th</sup> – Budget Workshop #1
- February 27<sup>th</sup> – Budget Workshop #2
- March 12<sup>th</sup> – Budget Workshop #3
- **April 16<sup>th</sup> – Budget Adoption**
- May 14<sup>th</sup> – Budget Hearing
- May 21<sup>st</sup> – Budget Vote

# Spring 2024 State Aid Progression

## Executive Proposal

- The proposal contains a \$825 million or 2.4% increase in total school aid for 2024-25:
  - \$507 million or 2.1% increase in Foundation aid
  - \$318 million or 3.2% increase in expense based and other aids
- The Foundation aid increase is \$420 million less than what should be generated under current law:
  - Save harmless provisions have been reduced using a wealth adjusted formula-meaning that 337 districts will receive less Foundation aid than in the previous year
  - The proposal includes changing the calculation of inflations by eliminating the highest and lowest years which reduces the rate to 2.4% (*should be closer to 4%*)

## 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 – ends in September 2024
- Estimated & Requiring Scrutiny:
  - Building Aid
  - Transportation
  - BOCES
  - Private and Public Excess Cost Aids



# Revenue Details – State Revenue

*Based on Executive Proposal*

	<b>Estimated 2023-24</b>	<b>Projected 2024-25</b>	<b>\$ Change</b>	<b>% Change</b>
Foundation aid	\$ 21,091,130	\$ 21,092,291	\$ 1,161	0.01%
BOCES aid	\$ 4,220,595	\$ 3,513,073	\$ (707,522)	-16.76%
High Excess Cost	\$ 285,588	\$ 353,527	\$ 67,939	23.79%
Private Excess Cost	\$ 298,533	\$ 366,473	\$ 67,940	22.76%
Hardware/Technology	\$ 95,602	\$ 93,774	\$ (1,828)	-1.91%
Software/Library/Textbook	\$ 474,300	\$ 481,438	\$ 7,138	1.50%
Transportation	\$ 3,367,984	\$ 3,782,308	\$ 414,324	12.30%
Building aid	\$ 4,171,433	\$ 4,200,528	\$ 29,095	0.70%
<b>Total</b>	<b>\$ 34,005,165</b>	<b>\$ 33,883,412</b>	<b>\$ (121,753)</b>	<b>-0.36%</b>
Urban/Suburban aid	\$ 1,016,799	\$ 1,155,072	\$ 138,273	13.60%
<b>Total State Aid</b>	<b>\$ 35,021,964</b>	<b>\$ 35,038,484</b>	<b>\$ 16,520</b>	<b>0.05%</b>

# Revenue Details – Local Revenue

Revenue	2023-24 Estimated Budget	2024-25 Proposed Budget	\$ Change	% Change
Tax Levy	\$ 111,953,539	\$ 114,967,504	\$ 3,013,965	2.69%
PILOTS - COMIDA	\$ 80,080	\$ 103,966		
Interest & Penalties	\$ 100	\$ 100	\$ -	0.00%
Sales Tax	\$ 6,600,088	\$ 7,100,000	\$ 499,912	7.57%
<b>Total</b>	<b>\$ 118,633,807</b>	<b>\$ 122,171,570</b>	<b>\$ 3,537,763</b>	<b>2.98%</b>

# Revenue Details – Other Local/Federal

Revenue	Estimated Budget	2024-25 Proposed Budget	\$ Change	% Change
Textbook/Other Fees	\$ 5,600	\$ 5,500	\$ (100)	-1.79%
Day School Tuition	\$ 225,000	\$ 240,000	\$ 15,000	6.67%
Health Services	\$ 225,000	\$ 245,000	\$ 20,000	8.89%
Interest Earnings	\$ 500,000	\$ 800,000	\$ 300,000	60.00%
Rentals/Scrap/Sales	\$ 139,000	\$ 160,241	\$ 21,241	15.28%
Prior Year Refund/other	\$ 725,000	\$ 835,000	\$ 110,000	15.17%
Medicaid Assistance	\$ 65,000	\$ 65,000	\$ -	0.00%
<b>Total</b>	<b>\$ 1,884,600</b>	<b>\$ 2,350,741</b>	<b>\$ 466,141</b>	<b>24.73%</b>

# Revenue Details – Use of Reserves and Fund Balance

Revenue	2023-24	2024-25	\$ Change	% Change
	Estimated Budget	Proposed Budget		
Workers Comp Reserve	\$ 50,000	\$ 50,000	\$ -	0.00%
Unemployment Reserve	\$ -	\$ 40,000	\$ 40,000	N/A
ERS Reserve	\$ 300,000	\$ 400,000	\$ 100,000	33.33%
EBLAR Reserve	\$ 500,000	\$ 550,000	\$ 50,000	10.00%
Appropriated Fund Balance	\$ 1,196,992	\$ 1,196,992	\$ -	0.00%
<b>Total</b>	<b>\$ 2,046,992</b>	<b>\$ 2,236,992</b>	<b>\$ 190,000</b>	<b>9.28%</b>

# Compiling the Budget – All Revenues

Revenue	2023-24	2024-25	\$ Change	% Change
	Estimated Budget	Proposed Budget		
Total State Aid	\$ 35,021,964	\$ 35,038,484	\$ 16,520	0.05%
Federal Funds - Medicaid	\$ 65,000	\$ 65,000	\$ -	0.00%
County Sales Tax	\$ 6,600,088	\$ 7,100,000	\$ 499,912	7.57%
Other Local	\$ 1,819,700	\$ 2,285,741	\$ 466,041	25.61%
Use of Reserves & Fund Balance	\$ 2,046,992	\$ 2,236,992	\$ 190,000	9.28%
COMIDA Pmts in Lieu of Tax	\$ 80,080	\$ 104,066	\$ 23,986	29.95%
Property Tax Levy (with STAR)	\$ 111,953,539	\$ 114,967,504	\$ 3,013,965	<b>2.69%</b>
<b>Total Revenues</b>	<b>* \$ 157,587,363</b>	<b>\$ 161,797,787</b>	<b>\$ 4,210,424</b>	<b>2.67%</b>

*\*Estimated surplus in current year due to full foundation aid funding, interest earnings and additional sales tax*



# All Schools - Proposed Budget

	Approved 2023-2024	Proposed 2024-2025	\$ Change	% Change
<b>ALL SCHOOLS</b>				
School Admin	\$ 2,603,848	\$ 2,755,524	\$ 151,676	5.83%
School Support	\$ 6,414,200	\$ 7,367,127	\$ 952,927	14.86%
Teaching Reg. Ed.	\$ 34,823,499	\$ 35,183,586	\$ 360,087	1.03%
Special Ed.	\$ 9,276,591	\$ 9,686,227	\$ 409,636	4.42%
Career & Tech. Ed.	\$ 625,000	\$ 625,000	\$ -	0.00%
Library & Tech	\$ 1,590,754	\$ 1,538,757	\$ (51,997)	-3.27%
Pupil Services	\$ 3,708,255	\$ 3,812,809	\$ 104,554	2.82%
Athletics	\$ 3,152,159	\$ 3,223,495	\$ 71,336	2.26%
<b>Total All School Programs &amp; Services</b>	<b>\$ 62,194,306</b>	<b>\$ 64,192,525</b>	<b>\$ 1,998,219</b>	<b>3.21%</b>

# Elementary Schools

<b>ELEMENTARY SCHOOLS</b>	<b>Approved 2023-2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Change</b>	<b>% Change</b>
<b>School Admin</b>	\$ 1,004,307	\$ 1,088,841	\$ 84,534	8.42%
<b>School Support</b>	\$ 2,905,072	\$ 3,466,139	\$ 561,067	19.31%
<b>Teaching Reg. Ed.</b>	\$ 12,680,136	\$ 13,227,512	\$ 547,376	4.32%
<b>Special Ed.</b>	\$ 3,357,551	\$ 3,580,613	\$ 223,062	6.64%
<b>Library &amp; Tech</b>	\$ 656,056	\$ 680,296	\$ 24,240	3.69%
<b>Pupil Services</b>	\$ 1,197,930	\$ 1,225,372	\$ 27,442	2.29%
<b>Co-Curricular</b>	\$ 57,000	\$ 57,000	\$ -	0.00%
<b><i>Total Elementary Programs &amp; Services</i></b>	<b>\$ 21,858,052</b>	<b>\$ 23,325,773</b>	<b>\$ 1,467,721</b>	<b>6.71%</b>

# Middle Schools

MIDDLE SCHOOLS	Approved 2023-2024	Proposed 2024-2025	\$ Change	% Change
School Admin	\$ 658,565	\$ 706,696	\$ 48,131	7.31%
School Support	\$ 1,420,651	\$ 1,691,777	\$ 271,126	19.08%
Teaching Reg. Ed.	\$ 9,845,371	\$ 9,938,589	\$ 93,218	0.95%
Special Ed.	\$ 3,026,853	\$ 3,071,434	\$ 44,581	1.47%
Library & Tech	\$ 374,577	\$ 352,894	\$ (21,683)	-5.79%
Pupil Services	\$ 1,040,605	\$ 1,123,607	\$ 83,002	7.98%
Co-curricular & Athletics	\$ 411,490	\$ 438,892	\$ 27,402	6.66%
<b><i>Total Middle School Programs &amp; Services</i></b>	<b>\$ 16,778,112</b>	<b>\$ 17,323,889</b>	<b>\$ 545,777</b>	<b>3.25%</b>

# High Schools

	Approved 2023-2024	Proposed 2024-2025	\$ Change	% Change
<b>HIGH SCHOOLS</b>				
School Admin	\$ 940,976	\$ 959,987	\$ 19,011	2.02%
School Support	\$ 2,088,477	\$ 2,209,211	\$ 120,734	5.78%
Teaching Reg. Ed.	\$ 12,297,992	\$ 12,017,485	\$ (280,507)	-2.28%
Special Ed.	\$ 2,892,187	\$ 3,034,180	\$ 141,993	4.91%
Library & Tech	\$ 1,185,121	\$ 1,130,567	\$ (54,554)	-4.60%
Pupil Services	\$ 1,469,720	\$ 1,463,830	\$ (5,890)	-0.40%
Co-Curricular & Athletics	\$ 2,683,669	\$ 2,727,603	\$ 43,934	1.64%
<b><i>Total Middle School Programs &amp; Services</i></b>	<b>\$ 23,558,142</b>	<b>\$ 23,542,863</b>	<b>\$ (15,279)</b>	<b>-0.06%</b>

# Central Student Services

	Approved	Proposed		
CENTRAL STUDENT SERVICES	2023-2024	2024-2025	\$ Change	% Change
Regular Ed. - BOCES	\$ 500,000	\$ 495,561	\$ (4,439)	-0.89%
Special Ed. - District	\$ 2,023,263	\$ 2,003,252	\$ (20,011)	-0.99%
Special Ed. - BOCES	\$ 5,501,235	\$ 5,933,261	\$ 432,026	7.85%
Health & Pupil Services - Public & Private	\$ 3,209,205	\$ 3,614,405	\$ 405,200	12.63%
Summer Services	\$ 25,000	\$ 25,000	\$ -	0.00%
Tech, Library - Private & Public	\$ 22,249	\$ 21,179	\$ (1,070)	-4.81%
<b>Total Central Student Services</b>	<b>\$ 11,280,952</b>	<b>\$ 12,092,658</b>	<b>\$ 811,706</b>	<b>7.20%</b>

# Instructional Services

	Approved 2023-2024	Proposed 2024-2025	\$ Change	% Change
<b>CENTRAL INSTRUCTIONAL SERVICES</b>				
Curriculum Office & District Textbook	\$ 868,724	\$ 837,618	\$ (31,106)	-3.58%
Standards Leaders	\$ 627,500	\$ 735,159	\$ 107,659	17.16%
Teacher & Instruct Materials Centers	\$ 248,074	\$ 123,948	\$ (124,126)	-50.04%
Pupil Personnel Office	\$ 384,375	\$ 608,351	\$ 223,976	58.27%
Instructional Technology	\$ 1,943,058	\$ 3,026,454	\$ 1,083,396	55.76%
Data & Assessment - CIO Office	\$ 505,448	\$ 542,023	\$ 36,575	7.24%
<b>Total Instructional Services</b>	<b>\$ 4,577,179</b>	<b>\$ 5,873,553</b>	<b>\$ 1,296,374</b>	<b>28.32%</b>

# Central Administration

	Approved	Proposed		
CENTRAL ADMINISTRATION	2023-2024	2024-2025	\$ Change	% Change
Board of Education	\$ 34,000	\$ 32,600	\$ (1,400)	-4.12%
District Clerk & Annual Meeting	\$ 53,672	\$ 64,833	\$ 11,161	20.79%
Office of Chief Executive - Superintendent's Office	\$ 440,448	\$ 554,243	\$ 113,795	25.84%
Personnel Services	\$ 529,100	\$ 566,573	\$ 37,473	7.08%
Public Information Services	\$ 349,365	\$ 377,869	\$ 28,504	8.16%
<b>Total Central Administration</b>	<b>\$ 1,406,585</b>	<b>\$ 1,596,118</b>	<b>\$ 189,533</b>	<b>13.47%</b>

# Support Services

SUPPORT SERVICES	Approved 2023-2024	Proposed 2024-2025	\$ Change	% Change
Finance	\$ 1,088,467	\$ 1,154,337	\$ 65,870	6.05%
Auditing	\$ 112,468	\$ 112,042	\$ (426)	-0.38%
Printing and Mailing Services	\$ 271,460	\$ 272,000	\$ 540	0.20%
Buildings, Operations, Security & Grounds	\$ 9,770,766	\$ 10,019,597	\$ 248,831	2.55%
Technology - Support Services	\$ 1,556,229	\$ 1,649,602	\$ 93,373	6.00%
Pupil Transportation	\$ 6,507,795	\$ 6,882,757	\$ 374,962	5.76%
<b>Total Support Services</b>	<b>\$ 19,307,185</b>	<b>\$ 20,090,335</b>	<b>\$ 783,150</b>	<b>4.06%</b>

## Specific Highlights 2024-25

- 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	2023-2024	2024-2025	\$ Change	% Change
Debt Service & Transfers	\$ 8,697,550	\$ 8,418,250	\$ (279,300)	-3.21%
Legal & Insurance	\$ 687,000	\$ 770,000	\$ 83,000	12.08%
BOCES Admin Charge	\$ 1,100,000	\$ 1,105,000	\$ 5,000	0.45%
Benefits - District Wide	\$ 46,261,695	\$ 47,659,348	\$ 1,397,653	3.02%
<b>Total Unallocated Expenses</b>	<b>\$ 56,746,245</b>	<b>\$ 57,952,598</b>	<b>\$ 1,206,353</b>	<b>2.13%</b>

- **Specific Highlights 2024-25**

- 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.

# Compiling the Budget – Appropriations

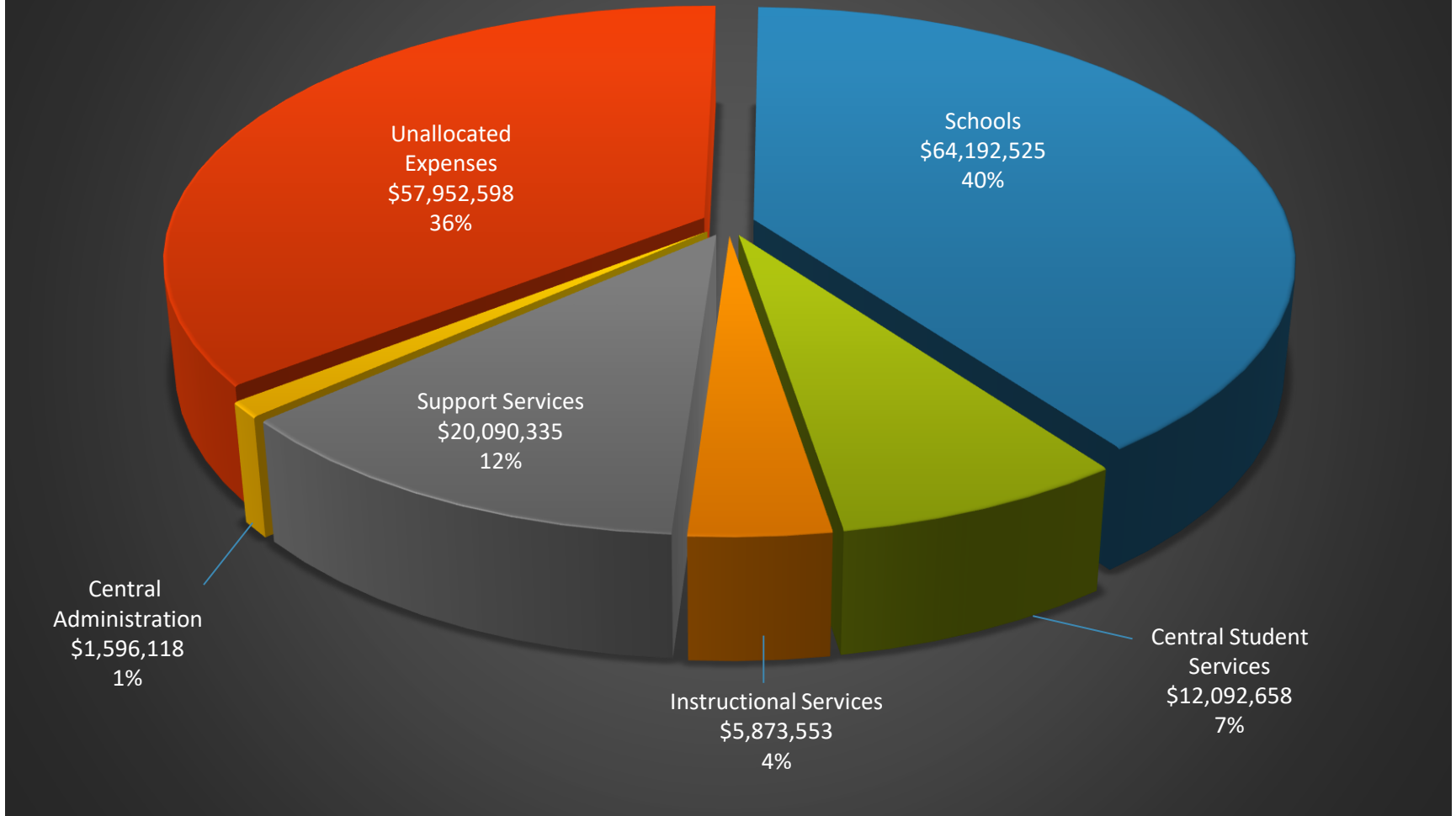
(Spending Plan to be Voted On)

Budget Program Area	2023-24 Adopted	2024-25 Draft	\$ Change	% Change
	Budget	Budget		
Schools	\$ 62,194,306	\$ 64,192,525	\$ 1,998,219	3.21%
Elementary	\$ 21,858,052	\$ 23,325,773	\$ 1,467,721	6.71%
Middle	\$ 16,778,112	\$ 17,323,889	\$ 545,777	3.25%
High	\$ 23,558,142	\$ 23,542,863	\$ (15,279)	-0.06%
Central Student Svcs	\$ 11,280,952	\$ 12,092,658	\$ 811,706	7.20%
Curriculum & Instruct	\$ 4,577,179	\$ 5,873,553	\$ 1,296,374	28.32%
Support Services	\$ 19,267,185	\$ 20,090,335	\$ 823,150	4.27%
Central Admin	\$ 1,446,585	\$ 1,596,118	\$ 149,533	10.34%
Undistributed	\$ 56,746,245	\$ 57,952,598	\$ 1,206,353	2.13%
<b>Total</b>	<b>\$ 155,512,452</b>	<b>\$ 161,797,787</b>	<b>\$ 6,285,335</b>	<b>4.04%</b>

Total full time equivalent staff 1188.46 compared to 1166.61 an increase of 22.85 FTE's

# Putting It Together

2024-2025 Program Services Budget Composition -  
Total \$161,797,787



# Proposed Budget By Object of Expense

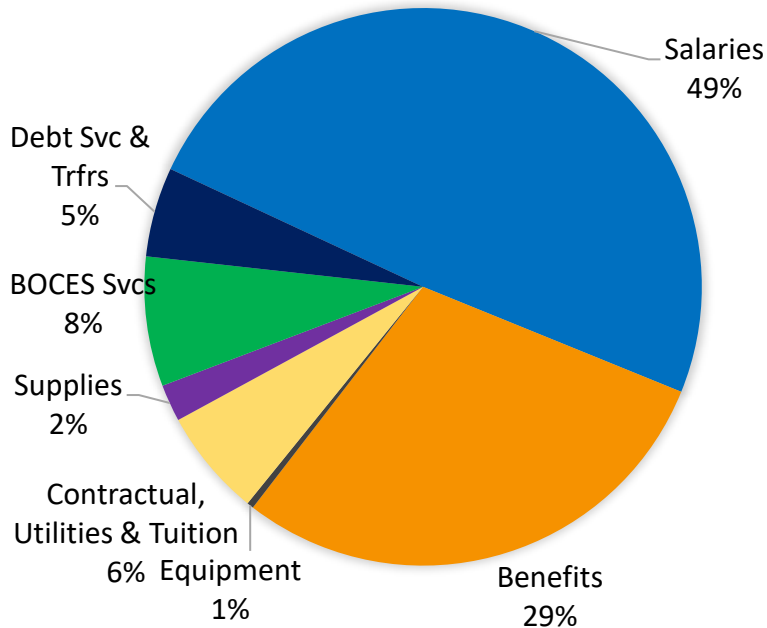
Object of Expense	2023-24	2024-25	\$ Change	% Change
Salaries	\$ 76,287,902	\$ 79,607,198	\$ 3,319,296	4.35%
Benefits	\$ 46,029,695	\$ 47,419,348	\$ 1,389,653	3.02%
Equipment	\$ 653,589	\$ 625,288	\$ (28,301)	-4.33%
Contractual, Utilities & Tuition	\$ 9,587,835	\$ 10,083,651	\$ 495,816	5.17%
Supplies	\$ 3,331,312	\$ 3,483,645	\$ 152,333	4.57%
BOCES Services	\$ 10,929,569	\$ 12,170,407	\$ 1,240,838	11.35%
Debt Service/Transfers	\$ 8,692,550	\$ 8,408,250	\$ (284,300)	-3.27%
<b>Total</b>	<b>\$ 155,512,452</b>	<b>\$ 161,797,787</b>	<b>\$ 6,285,335</b>	<b>4.04%</b>

# Proposed Budget Composition

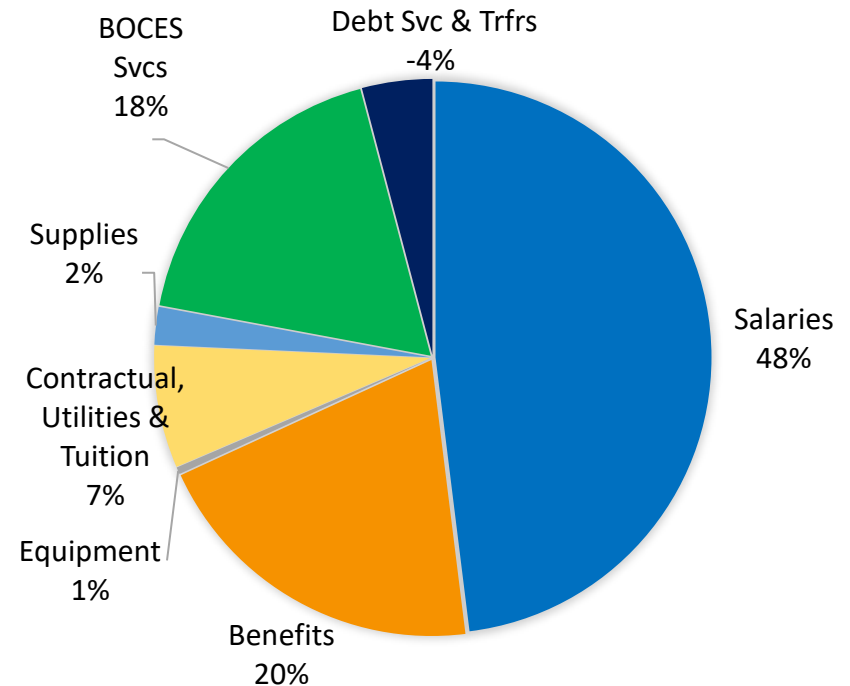
- Salary & Benefits are 78% of total Proposed Budget

- Salary & Benefits are 68% of total Increase

**COMPONENT BUDGET BY OBJECT**

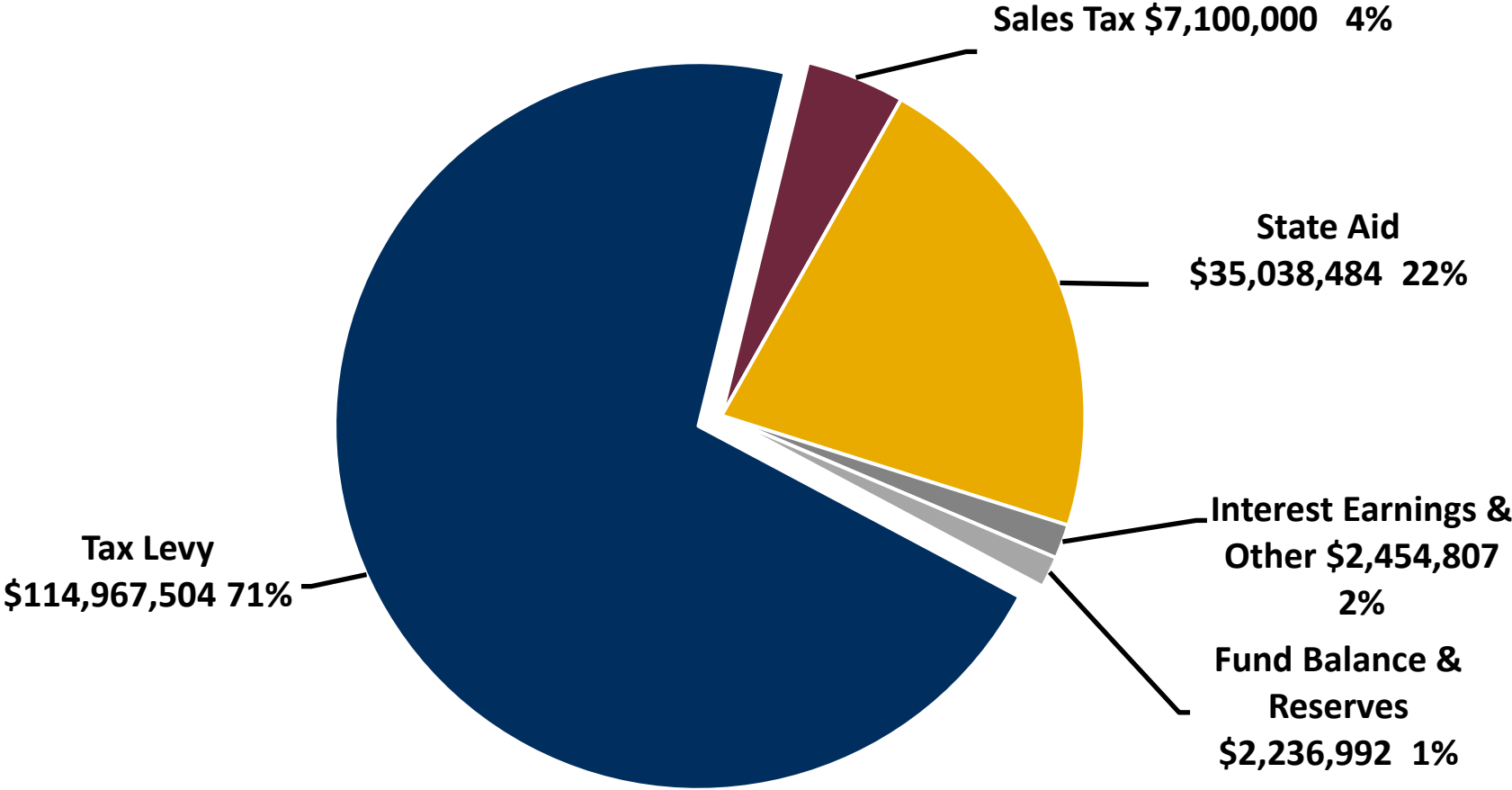


**BUDGET INCREASE DRIVERS BY OBJECT**



# Budget Support Composition

## 2024-25 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 reserve 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 13 buses

3. **Capital Reserve – Instructional Technology Reserve** (new reserve fund)

### 4. BOE Members

# Capital Reserve Fund – Bus Purchase

The plan is to trade-in thirteen buses and purchase  
Thirteen buses

- Total Authorized Withdrawal for Purchases = \$2,229,241
  - Trade-in allowance will reduce total cost
  - **Using the Reserve Fund results in NO impact on the tax levy**
  - Will generate an estimated \$1.5 Million in State Aid that will replenish the reserve
  - All buses being replaced have more than 100,000 miles





# Recommended Bus Purchases for 2024-25

(7) International 66 Passenger buses (with Cargo)	\$1,215,707
(6) International 66 Passenger buses	<u>\$1,013,534</u>
Total	\$2,229,241 <i>(before auction)</i>

	<u>2023-24</u>	<u>2024-25</u>
Total Cost =	\$1,699,853	\$2,229,241
*Annual Cost =	\$ 104,711	\$ 136,348

*\*Annual Cost assumes 69.4% State Aid reimbursed over a 5-year period*

- *2023-24 replacement update:*
- *Auctioned 18 various buses and received \$200K+ as revenue*

***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 Two Million, Two Hundred Twenty-Nine Thousand Two Hundred Forty-One Dollars (\$2,229,241) to be used for the purchase of thirteen (13) replacement sixty-six passenger buses 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 –  
Instructional Technology Reserve**

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 establish a reserve fund in accordance with New York State Education Law and Local Finance Law, to be known as the “Capital Instructional Technology Reserve Fund”. The ultimate amount of such fund shall not exceed fifteen million dollars (\$15,000,000) plus accrued interest. The fund shall be used to finance, in whole or in part, the purchase of equipment, including computer equipment (i.e. hardware, software, related networking infrastructure and related peripherals). The maximum term of the Capital Instructional Technology Reserve Fund shall be 10 years and the source of money to be paid into such reserve fund shall include excess revenue, unencumbered appropriations, unreserved fund balance of the school district or budgetary appropriation.

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

**Proposition 3: Capital Reserve Fund  
Instructional Technology Reserve**

Shall the following resolution be adopted, to wit:

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District, Monroe County, New York be authorized to withdraw the “Capital Instructional Technology Reserve” (savings account) a sum of money not to exceed \$500,000 to be used for the purchase of laptops to support the 1:1 device program.

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

Pittsford Schools

# 2024-25 Proposed Budget - Fast Facts

- The Proposed Budget:
  - Closed a 600K budget gap through cost reductions without layoffs
  - Maintains all programs for students
  - Is balanced and remains within the Property Tax Cap
  - Has a tax levy increase of **2.69%**
  - Has a budget-to-budget proposed spending increase of 4.04%
  - Is fiscally responsible, reduces budget margins but still preserves the ability to fund reserve accounts and maintain fund balance levels

# 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
- Reminder about **early voting** and absentee ballots

# 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**

# Important Dates for the 2024-2025 Budget Adoption

**May 14**    Public Budget Hearing

*Location: Barker Road Middle School McCluski Board Room*

**May 21**    Budget Vote and Board Election

*Location: Barker Road Middle School Gymnasium*



# 2024-2025 Budget Adoption

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