



Pittsford Schools

Superintendent's 2019 – 2020 Proposed Budget From Superintendent to Board of Education Adoption

April 23, 2019





Purpose (Legal Requirement)

Present the Superintendent's recommended 2019-20 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



Budget Guidelines 2019-20

Develop a Student based budget focused on:

- Implementation of rigorous, engaging, 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
- Inclusive Practices
- Social Emotional Learning supports
- Mental Health supports
- Safe school environment and safe facilities
- Recruiting a diverse candidate pool
- Hiring and Retaining employees of the highest quality including substitutes



Budget Guidelines 2019-20

Provide High Quality Professional Development focused on:

- PCSD Mission, Vision and Values
- Curriculum, assessment and instructional practices
- Equity and Inclusion
- Professional Learning Communities
- Social and Emotional learning
- Continuous improvement for instructional and non-instructional staff members

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

- Seeking new sources of revenue
- 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
- Seeking cost efficiencies to further address the significantly costly impact of under-funded and un-funded mandates



Budget Guidelines 2019-20

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



Agenda

- Provide a summary that follows the detailed Programs and Services Budget binder
- Summary of Revenue Sources and Enacted NYS Budget Impacts
- Address 2019-20 Proposed Budget nuances through comparison to previous years and historical data
 - Now that the new Full Day Kindergarten program is fully implemented, the one time startup costs are removed. The 2019-20 Proposed Budget is about “keeping promises.”
 - Full-Day Kindergarten One-time Startup Costs \$1.5 million
 - Buses and Capital – funded by use of Reserves & Fund Balance
 - Equipment – Funded by DASNY Grant
 - Materials & Supplies – Funded by Tax Levy





Compiling the Budget - Appropriations

Budget Program Area	2018-19 Adopted Budget	2019-20 Draft Budget	\$ Change	% Change
Schools	\$ 52,666,521	\$ 53,527,541	\$ 861,020	1.71%
Elementary	\$ 19,088,557	\$ 18,785,800	\$ (302,757)	-1.59%
Middle	\$ 14,018,513	\$ 14,487,850	\$ 469,337	3.35%
High	\$ 19,559,451	\$ 20,253,891	\$ 694,440	3.55%
Central Student Svcs	\$ 9,867,920	\$ 9,687,925	\$ (179,995)	-1.82%
Curriculum & Instruct	\$ 3,838,891	\$ 3,915,671	\$ 76,780	2.00%
Support Services	\$ 15,093,187	\$ 15,675,259	\$ 582,072	3.86%
Central Admin	\$ 1,179,610	\$ 1,221,420	\$ 41,810	3.54%
Undistributed	\$ 53,898,751	\$ 52,661,605	\$ (1,237,146)	-2.30%
Total	\$ 136,544,880	\$ 136,689,421	\$ 144,541	0.11%



Schools

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
ELEMENTARY	\$ 19,088,557	\$ 18,785,800	\$ (302,757)	-1.59%
MIDDLE	\$ 14,018,513	\$ 14,487,850	\$ 469,337	3.35%
HIGH	\$ 19,559,451	\$ 20,253,891	\$ 694,440	3.55%
TOTAL SCHOOLS	\$ 52,666,521	\$ 53,527,541	\$ 861,020	1.63%

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,424,206	\$ 2,405,440	\$ (18,766)	-0.77%
School Support	\$ 5,223,500	\$ 5,573,499	\$ 349,999	6.70%
Teaching Reg. Ed.	\$ 30,677,925	\$ 30,732,028	\$ 54,103	0.18%
Special Ed.	\$ 7,090,061	\$ 7,149,586	\$ 59,525	0.84%
Career & Tech. Ed.	\$ 405,724	\$ 479,372	\$ 73,648	18.15%
Library & Tech	\$ 1,423,478	\$ 1,473,912	\$ 50,434	3.54%
Pupil Services	\$ 3,179,063	\$ 3,365,288	\$ 186,225	5.86%
Co-curricular & Athletics	\$ 2,242,564	\$ 2,348,416	\$ 105,852	4.72%
Total All School Programs & Services	\$ 52,666,521	\$ 53,527,541	\$ 861,020	1.63%



Elementary Schools

ELEMENTARY SCHOOLS	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
School Admin	\$ 937,341	\$ 939,392	\$ 2,051	0.22%
School Support	\$ 2,340,666	\$ 2,640,710	\$ 300,044	12.82%
Teaching Reg. Ed.	\$ 9,903,361	\$ 10,730,634	\$ 827,273	8.35%
Full Day Kindergarten	\$ 1,508,575	\$ -	\$ (1,508,575)	0.00%
Special Ed.	\$ 2,645,118	\$ 2,605,610	\$ (39,508)	-1.49%
Library & Tech	\$ 574,345	\$ 599,092	\$ 24,747	4.31%
Pupil Services	\$ 1,147,448	\$ 1,238,054	\$ 90,606	7.90%
Co-Curricular	\$ 31,703	\$ 32,308	\$ 605	1.91%
Total Elementary Programs & Services	\$ 19,088,557	\$ 18,785,800	\$ (302,757)	-1.59%

- **Specific Highlights 2019-20**

- Full Day Kindergarten implemented in 2018-19 thus 2018-19 one time implementation costs are removed
- To clearly show the implementation last year, FDK was an added subset of the budget. For 2019-20 the recurrent annual FDK costs are now fully integrated into the respective School Support and Teaching budgets. The costs associated with the Capital FDK expenditures are represented later in the Unallocated section.
- Retirement attrition savings – added benefits in later section



Middle Schools

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
MIDDLE SCHOOLS				
School Admin	\$ 615,298	\$ 600,507	\$ (14,791)	-2.40%
School Support	\$ 1,121,617	\$ 1,148,404	\$ 26,787	2.39%
Teaching Reg. Ed.	\$ 8,515,143	\$ 8,800,505	\$ 285,362	3.35%
Special Ed.	\$ 2,331,323	\$ 2,431,685	\$ 100,362	4.30%
Library & Tech	\$ 324,646	\$ 333,473	\$ 8,827	2.72%
Pupil Services	\$ 794,543	\$ 836,840	\$ 42,297	5.32%
Co-curricular & Athletics	\$ 315,943	\$ 336,436	\$ 20,493	6.49%
<i>Total Middle School Programs & Services</i>	\$ 14,018,513	\$ 14,487,850	\$ 469,337	3.35%

- **Specific Highlights 2019-20**
 - Retirement attrition savings



High Schools

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
HIGH SCHOOLS				
School Admin	\$ 871,567	\$ 865,541	\$ (6,026)	-0.69%
School Support	\$ 1,761,217	\$ 1,784,385	\$ 23,168	1.32%
Teaching Reg. Ed.	\$ 10,750,846	\$ 11,200,889	\$ 450,043	4.19%
Special Ed.	\$ 2,113,620	\$ 2,112,291	\$ (1,329)	-0.06%
Library & Tech	\$ 930,211	\$ 1,020,719	\$ 90,508	9.73%
Pupil Services	\$ 1,237,072	\$ 1,290,394	\$ 53,322	4.31%
Co-Curricular & Athletics	\$ 1,894,918	\$ 1,979,672	\$ 84,754	4.47%
<i>Total Middle School Programs & Services</i>	\$ 19,559,451	\$ 20,253,891	\$ 694,440	3.55%

- **Specific Highlights 2019-20**

- Retirement attrition savings
- Co-curricular & Athletics – reflects reinstatement of Varsity Gymnastics team



Central Student Services

CENTRAL STUDENT SERVICES	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
Regular Ed. - BOCES	\$ 455,240	\$ 450,355	\$ (4,885)	-1.07%
Special Ed. - District	\$ 1,733,907	\$ 1,782,452	\$ 48,545	2.80%
Special Ed. - BOCES	\$ 5,149,787	\$ 5,013,232	\$ (136,555)	-2.65%
Health & Pupil Services - Public & Private	\$ 2,477,084	\$ 2,388,960	\$ (88,124)	-3.56%
Summer Services	\$ 24,000	\$ 26,000	\$ 2,000	8.33%
Tech, Library - Private & Public	\$ 27,902	\$ 26,926	\$ (976)	-3.50%
Total Central Student Services	\$ 9,867,920	\$ 9,687,925	\$ (179,995)	-1.82%

- **Specific Highlights 2019-20**

- Reflects costs of current programs and enrollment
- BOCES has made some changes to their staffing and supports model



Instructional Services

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
CENTRAL INSTRUCTIONAL SERVICES				
Curriculum Office & District Textbook	\$ 715,265	\$ 754,251	\$ 38,986	5.45%
Standards Leaders	\$ 509,204	\$ 501,720	\$ (7,484)	-1.47%
Teacher & Instruct Materials Centers	\$ 258,905	\$ 261,608	\$ 2,703	1.04%
Pupil Personnel Office	\$ 301,901	\$ 328,635	\$ 26,734	8.86%
Instructional Technology	\$ 1,647,597	\$ 1,648,872	\$ 1,275	0.08%
Data & Assessment - CIO Office	\$ 406,019	\$ 420,585	\$ 14,566	3.59%
Total Instructional Services	\$ 3,838,891	\$ 3,915,671	\$ 76,780	2.00%

- **Specific Highlights 2019-20**

- Curriculum focus on specific professional development and instructional equipment replacement initiatives
- Pupil Personnel focus on Social Emotional, Behavior supports and Inclusivity



Support Services

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
SUPPORT SERVICES				
Finance	\$ 836,891	\$ 864,703	\$ 27,812	3.32%
Auditing	\$ 80,500	\$ 82,750	\$ 2,250	2.80%
Printing and Mailing Services	\$ 285,498	\$ 287,390	\$ 1,892	0.66%
Buildings, Operations, Security & Grounds	\$ 7,947,709	\$ 8,155,228	\$ 207,519	2.61%
Technology - Support Services	\$ 1,281,386	\$ 1,481,131	\$ 199,745	15.59%
Pupil Transportation	\$ 4,661,203	\$ 4,804,057	\$ 142,854	3.06%
Total Support Services	\$ 15,093,187	\$ 15,675,259	\$ 582,072	3.86%

- **Specific Highlights 2019-20**

- Emphasis on the needed replacement of technology infrastructure
- The core Support Services (absent Technology) is an increase of 2.7%
- Capital Project improvements have resulted in energy efficiencies



Central Administration

	Approved	Proposed		
CENTRAL ADMINISTRATION	2018-2019	2019-2020	\$ Change	% Change
Board of Education	\$ 35,800	\$ 36,500	\$ 700	1.96%
District Clerk & Annual Meeting	\$ 30,202	\$ 22,900	\$ (7,302)	-24.18%
Office of Chief Executive Officer - Supt	\$ 343,203	\$ 372,525	\$ 29,322	8.54%
Personnel Services	\$ 415,423	\$ 426,397	\$ 10,974	2.64%
Public Information Services	\$ 354,982	\$ 363,098	\$ 8,116	2.29%
Total Central Administration	\$ 1,179,610	\$ 1,221,420	\$ 41,810	3.54%

- **Specific Highlights 2019-20**

- District Clerk retirement attrition savings



Undistributed Expenses

	Approved 2018-2019	Proposed 2019-2020	\$ Change	% Change
UNALLOCATED EXPENSES				
Debt Service & Transfers	\$ 12,501,690	\$ 11,608,669	\$ (893,021)	-7.14%
Legal & Insurance	\$ 665,000	\$ 659,000	\$ (6,000)	-0.90%
BOCES Admin Charge	\$ 1,018,751	\$ 1,008,676	\$ (10,075)	-0.99%
Benefits - District Wide	\$ 39,713,310	\$ 39,385,260	\$ (328,050)	-0.83%
<i>Total Unallocated Expenses</i>	\$ 53,898,751	\$ 52,661,605	\$ (1,237,146)	-2.30%

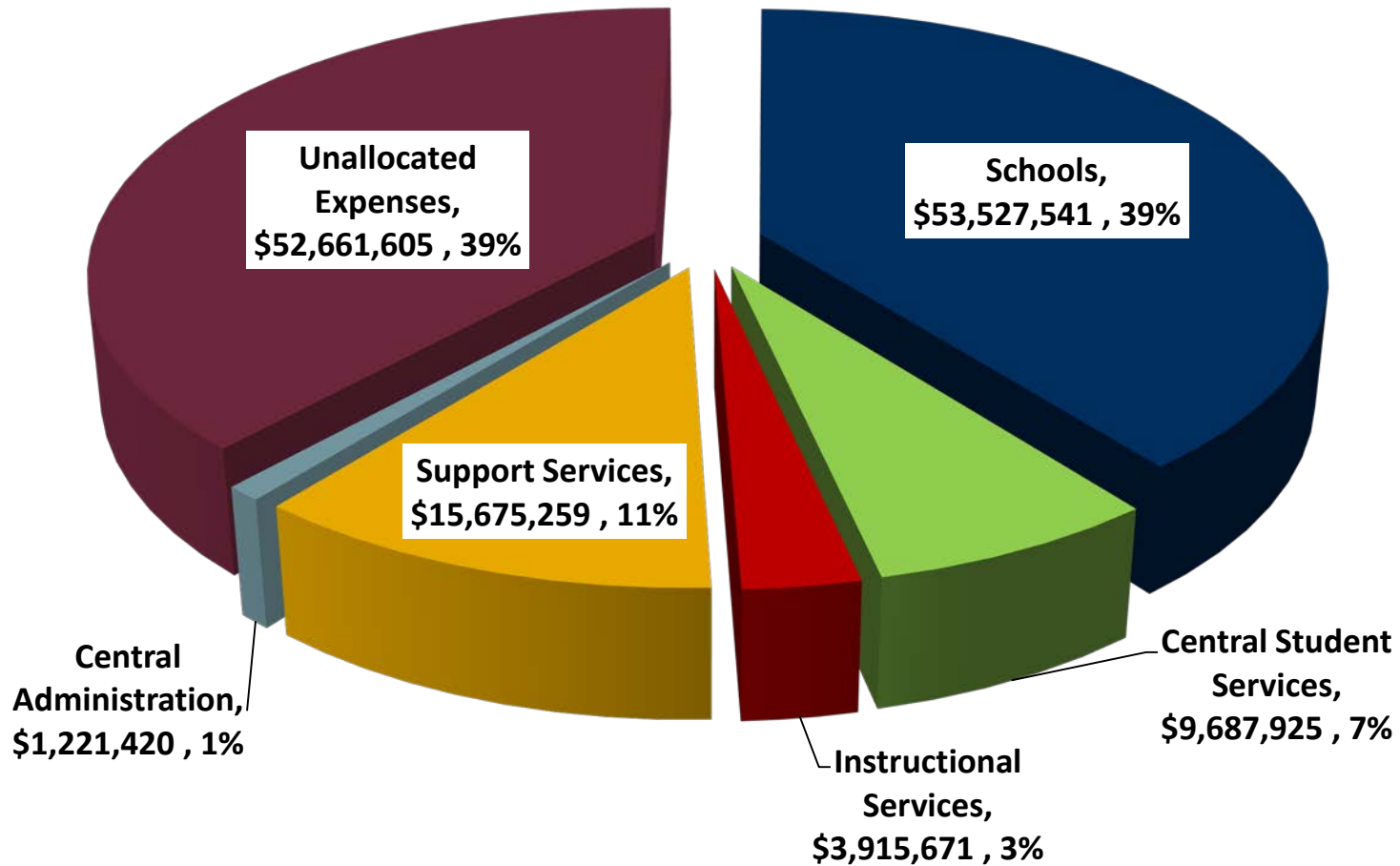
- **Specific Highlights 2019-20**

- 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”
- Benefits due to some very unusual occurrences
 - Both Employee’s and Teacher’s Retirement System’s respective employer pension rates decreased
 - Health Insurance consortium had favorable claims experience which resulted in lower than anticipated claims and only 1% increase in premium. This was also enhanced by the RASHP 2 Consortium becoming a self-funded entity.



Putting It Together

**2019-2020 Program Services Budget Composition - Total
\$136,689,421**





Impacts of New York State Enacted 2019-20 Budget

- Information distribution slow and some unclear to date
- PCSD again received minimum Foundation Aid increase. Minimum aid went from 1.9% in 2018-19 to 0.75% in 2019-20, +\$102,364
- The Foundation Aid Formula now has ten tiers of classification using many factors to determine wealth & aid, compared to three tiers previously
 - The result? New ways of getting the same result
- First year of the Full Day Kindergarten Conversion Aid Phase-out -\$171,000
- Due to updates, the total of all various State Aid categories +/- the sum total was a net loss of aid of \$206,000
 - NYS new aid package was a decrease of the decrease
- Proposed Caps on Aid removed
 - Building
 - Transportation
 - BOCES

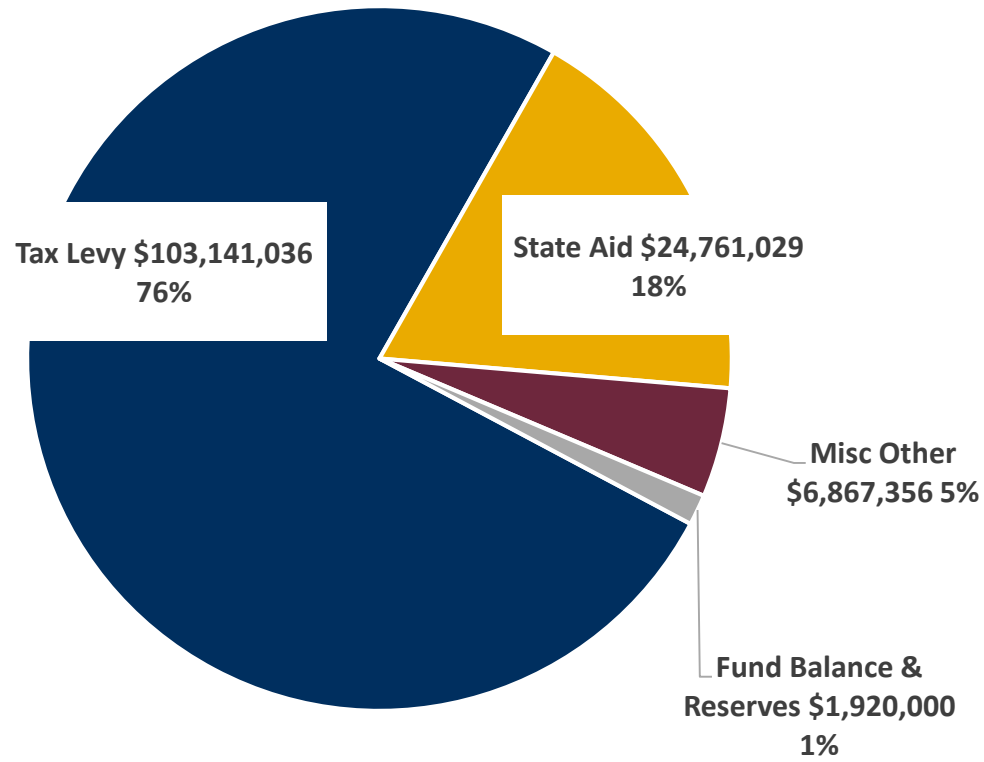


Compiling the Budget - Revenues

Revenue	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Draft Budget	\$ Change	% Change
State Aid - Operating					
Foundation	\$ 8,901,636	\$ 9,070,901	\$ 9,173,265	\$ 102,364	1.13%
FDK Conversion	\$ -	\$ 649,150	\$ 478,396	\$ (170,754)	-26.30%
Excess Cost - Spec Ed	\$ 938,568	\$ 899,085	\$ 810,756	\$ (88,329)	-9.82%
Transportation	\$ 3,044,000	\$ 3,184,358	\$ 3,229,642	\$ 45,284	1.42%
BOCES	\$ 2,632,896	\$ 2,298,431	\$ 2,819,445	\$ 521,014	22.67%
Instruct Matls	\$ 588,761	\$ 586,080	\$ 584,145	\$ (1,935)	-0.33%
Total Operating Aid	\$ 16,105,861	\$ 16,688,005	\$ 17,095,649	\$ 407,644	2.44%
Categorical Aids					
Building Aid	\$ 6,500,330	\$ 7,007,757	\$ 6,594,136	\$ (413,621)	-5.90%
Bullet Aid/Grant		\$ 200,000	\$ -	\$ (200,000)	-100.00%
Urban/Suburban Aid	\$ 1,071,629	\$ 1,071,629	\$ 1,071,244	\$ (385)	-0.04%
Total State Aid	\$ 23,677,820	\$ 24,967,391	\$ 24,761,029	\$ (206,362)	-0.83%
Misc. Other	\$ 6,264,590	\$ 6,364,426	\$ 6,867,356	\$ 502,930	7.90%
Fund Bal & Reserves	\$ 2,247,000	\$ 4,752,508	\$ 1,920,000	\$ (2,832,508)	-59.60%
Property Tax Levy	\$ 97,875,108	\$ 100,460,555	\$ 103,141,036	\$ 2,680,481	2.67%
Total Revenues	\$ 130,064,518	\$ 136,544,880	\$ 136,689,421	\$ 144,541	0.11%
Total Appropriations	\$ 130,064,518	\$ 136,544,880	\$ 136,689,421	\$ 144,541	0.11%
Surplus / (Deficit)	\$ -	\$ -	\$ -		

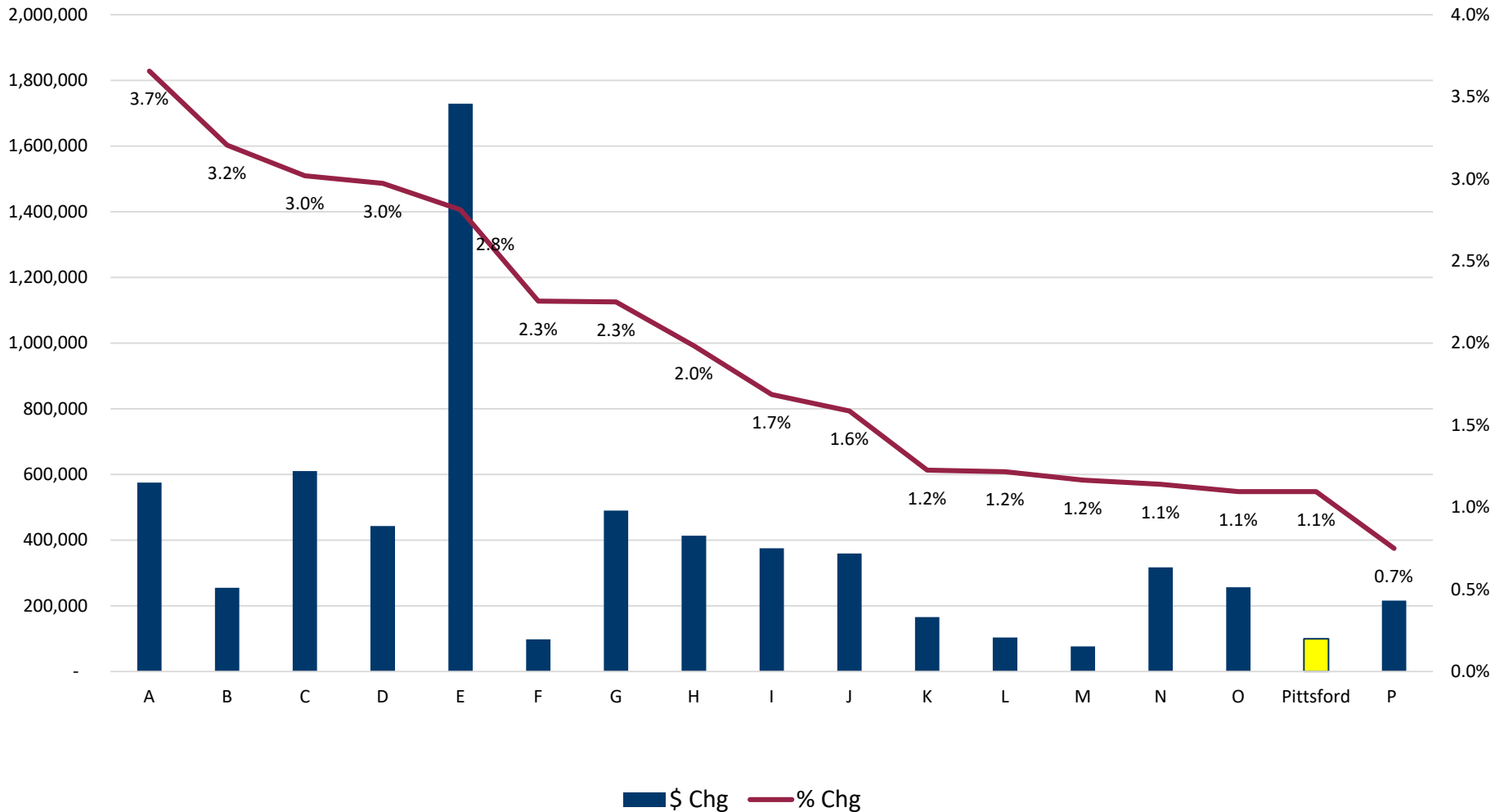
Budget Support Composition

2019-20 Proposed Budget



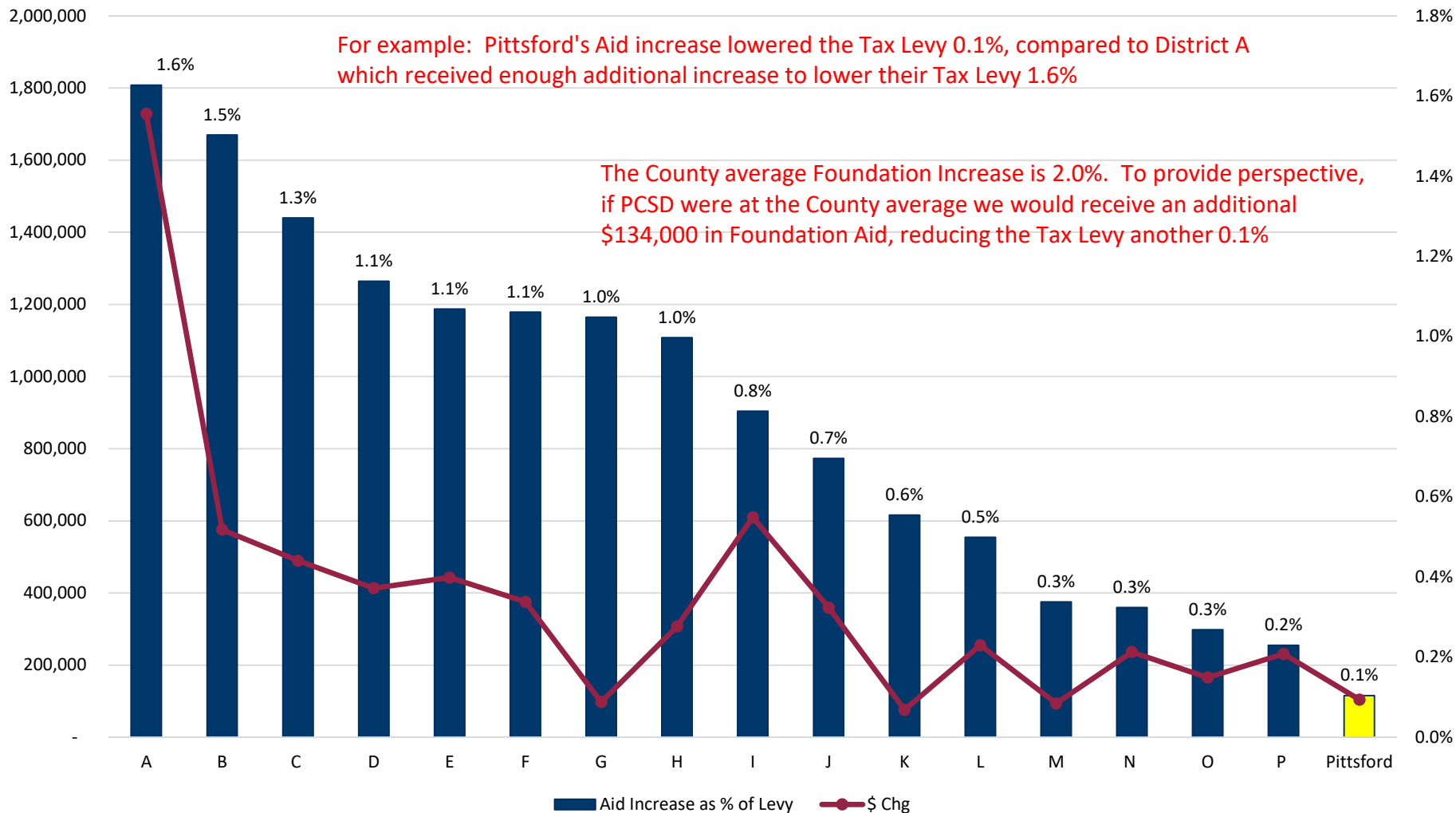
How was the Foundation Aid increase distributed?

Foundation Aid Change - Enacted NYS Budget



How much help to lowering the Tax Levy was the increase in Foundation Aid?

Foundation Aid Increase as Percent of Tax Levy



Bus Purchase Reserve

Proposition Capital Reserve Fund – Purchase of Buses

- Purchase of a total of nine replacement buses per District replacement schedule:
 - 4 – 65 passenger gas buses, no air
 - 3 – 36 passenger gas buses with air
 - 2 – 36 passenger gas buses, no air
- Total Authorized Withdrawal for Purchases
\$1,021,349 (less trade-in allowance)
 - Trade-in allowance for nine buses will reduce total cost **Will not impact the tax levy**
 - Will generate approximately \$650,000 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 – 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, Twenty-one Thousand, Three Hundred Forty-nine Dollars (\$1,021,349), less trade-in allowance, to be used for the purchase of four (4) replacement sixty-five passenger buses, three (3) thirty-six passenger buses with air, two (2) thirty-six passenger buses without air 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

PROPOSITION – General Capital Reserve Fund

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 “General Capital Reserve Fund” a sum of money not to exceed Three Million Dollars (\$3,000,000) to be used for the partial replacement of the roof at Barker Road Middle School, the partial replacement of the roof at Park Road Elementary, the replacement of the fuel farm storage at the Transportation facility and other incidental work associated with said projects consistent with the established purpose of such Fund.



Fast Facts

- The Superintendent's Proposed 2019-20 Budget is balanced, remains within the Property Tax Cap and preserves programs and services
- The Property Tax Cap is calculated to be a 2.67% increase over the approved 2018-19 Tax Levy
- The Proposed 2019-20 Tax Levy is 2.67%
 - Within the Property Tax Cap
- Removal of the 2018-19 one-time startup costs for FDK resulted in a net budget to budget increase of 0.11%
- Contained Tax Levy growth within the County average, despite lowest Foundation Aid increase in the County



Pittsford Central School District 2019-2020 Budget Adoption

May 13 Public Budget Hearing

May 21 Budget Vote and Board Election



Pittsford Central School District 2019-2020 Budget Adoption

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