



Pittsford Schools

**Superintendent's 2020 – 2021 Proposed Budget
From Superintendent to Board of Education for Adoption**

May 11, 2020





The Current Environment

- Two key factors unique to the 2020-21 Budget Development present unprecedented challenges. It is easy to get lost in the challenges and lose sight of the foundational requirements and premise of developing, presenting and adopting a NYS public school budget.
- Tonight we will work through the first level of challenge, protecting as much of the usual as we absorb the intricacies of today's "changed environment."
- Tonight's presentation will largely follow the normal budget adoption presentation and process.
- **Tonight's purpose has not changed.**



Purpose (Legal Requirement)

Present the Superintendent's recommended 2020-21 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 2020-21

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 2020-21

Provide High Quality Professional Learning focused on:

- PCSD Mission, Vision and Values
- Curriculum, assessment and instructional practices
- Equity and Inclusion
- Health and Safety Preparedness
- 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 costly impact of under-funded and un-funded mandates



Budget Guidelines 2020-21

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

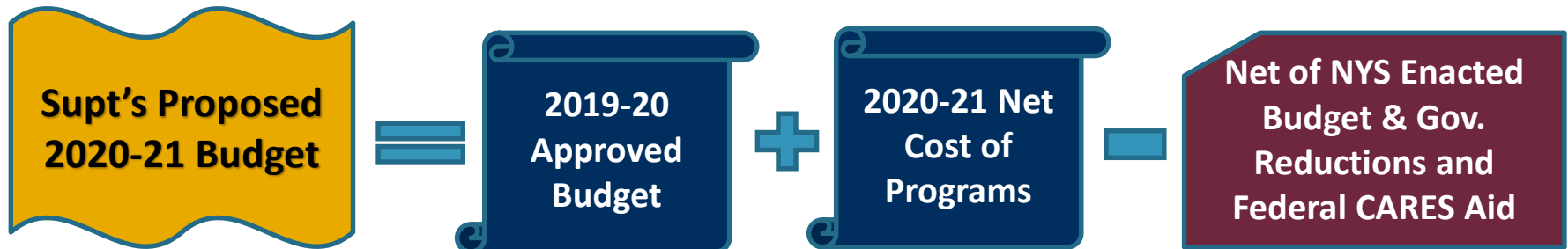
Meet legal mandates and contractual obligations

Approved by BOE 2/10/20



Agenda

- Provide a summary that follows the detailed Programs and Services Budget binder
- Summary of Revenue Sources and Enacted NYS Budget
- Review the Superintendent's Propose 2020-21 Budget following the Programs & Services format, addressing highlights and unique nuances
- Implications of the Pandemic and NYS Budget Deficit





Compiling the Budget - Appropriations

Budget Program Area	2019-20 Adopted Budget	2020-21 Draft Budget	\$ Change	% Change
Schools	\$ 53,527,541	\$ 55,378,599	\$ 1,851,058	3.46%
Elementary	\$ 18,785,800	\$ 19,620,936	\$ 835,136	4.45%
Middle	\$ 14,487,850	\$ 15,012,831	\$ 524,981	3.62%
High	\$ 20,253,891	\$ 20,744,832	\$ 490,941	2.42%
Central Student Svcs	\$ 9,687,925	\$ 10,482,244	\$ 794,319	8.20%
Curriculum & Instruct	\$ 3,915,671	\$ 4,204,674	\$ 289,003	7.38%
Support Services	\$ 15,675,259	\$ 15,742,221	\$ 66,962	0.43%
Central Admin	\$ 1,221,420	\$ 1,248,472	\$ 27,052	2.21%
Undistributed	\$ 52,661,605	\$ 53,271,962	\$ 610,357	1.16%
Total	\$ 136,689,421	\$ 140,328,172	\$ 3,638,751	2.66%



Schools

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
ELEMENTARY	\$ 18,785,800	\$ 19,620,936	\$ 835,136	4.45%
MIDDLE	\$ 14,487,850	\$ 15,012,831	\$ 524,981	3.62%
HIGH	\$ 20,253,891	\$ 20,744,832	\$ 490,941	2.42%
TOTAL SCHOOLS	\$ 53,527,541	\$ 55,378,599	\$ 1,851,058	3.46%

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
ALL SCHOOLS				
School Admin	\$ 2,405,440	\$ 2,441,520	\$ 36,080	1.50%
School Support	\$ 5,573,499	\$ 5,665,167	\$ 91,668	1.64%
Teaching Reg. Ed.	\$ 30,732,028	\$ 31,474,304	\$ 742,276	2.42%
Special Ed.	\$ 7,149,586	\$ 7,849,411	\$ 699,825	9.79%
Career & Tech. Ed.	\$ 479,372	\$ 410,000	\$ (69,372)	-14.47%
Library & Tech	\$ 1,473,912	\$ 1,521,332	\$ 47,420	3.22%
Pupil Services	\$ 3,365,288	\$ 3,577,655	\$ 212,367	6.31%
Co-curricular & Athletics	\$ 2,348,416	\$ 2,439,210	\$ 90,794	3.87%
Total All School Programs & Services	\$ 53,527,541	\$ 55,378,599	\$ 1,851,058	3.46%



Elementary Schools

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
ELEMENTARY SCHOOLS				
School Admin	\$ 939,392	\$ 972,257	\$ 32,865	3.50%
School Support	\$ 2,640,710	\$ 2,745,697	\$ 104,987	3.98%
Teaching Reg. Ed.	\$ 10,730,634	\$ 10,986,174	\$ 255,540	2.38%
Special Ed.	\$ 2,605,610	\$ 3,017,965	\$ 412,355	15.83%
Library & Tech	\$ 599,092	\$ 619,518	\$ 20,426	3.41%
Pupil Services	\$ 1,238,054	\$ 1,238,121	\$ 67	0.01%
Co-Curricular	\$ 32,308	\$ 41,204	\$ 8,896	27.53%
Total Elementary Programs & Services	\$ 18,785,800	\$ 19,620,936	\$ 835,136	4.45%

- **Specific Highlights 2020-21**

- Emphasis on Social Emotional Learning and behavioral supports
- Special Education costs can fluctuate with individual student needs or as students move through grade levels
- Where applicable, retirement attrition savings – added benefits in later section



Middle Schools

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
MIDDLE SCHOOLS				
School Admin	\$ 600,507	\$ 603,878	\$ 3,371	0.56%
School Support	\$ 1,148,404	\$ 1,133,435	\$ (14,969)	-1.30%
Teaching Reg. Ed.	\$ 8,800,505	\$ 9,158,715	\$ 358,210	4.07%
Special Ed.	\$ 2,431,685	\$ 2,486,226	\$ 54,541	2.24%
Library & Tech	\$ 333,473	\$ 342,503	\$ 9,030	2.71%
Pupil Services	\$ 836,840	\$ 939,751	\$ 102,911	12.30%
Co-curricular & Athletics	\$ 336,436	\$ 348,323	\$ 11,887	3.53%
<i>Total Middle School Programs & Services</i>	<i>\$ 14,487,850</i>	<i>\$ 15,012,831</i>	<i>\$ 524,981</i>	<i>3.62%</i>

- **Specific Highlights 2020-21**

- Emphasis on Social Emotional Learning and behavioral supports
- Additional Counseling staff
- Where applicable, retirement attrition savings – added benefits in later section



High Schools

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
HIGH SCHOOLS				
School Admin	\$ 865,541	\$ 865,385	\$ (156)	-0.02%
School Support	\$ 1,784,385	\$ 1,781,035	\$ (3,350)	-0.19%
Teaching Reg. Ed.	\$ 11,200,889	\$ 11,347,310	\$ 146,421	1.31%
Special Ed.	\$ 2,112,291	\$ 2,345,220	\$ 232,929	11.03%
Library & Tech	\$ 1,020,719	\$ 969,311	\$ (51,408)	-5.04%
Pupil Services	\$ 1,290,394	\$ 1,399,783	\$ 109,389	8.48%
Co-Curricular & Athletics	\$ 1,979,672	\$ 2,036,788	\$ 57,116	2.89%
<i>Total Middle School Programs & Services</i>	\$ 20,253,891	\$ 20,744,832	\$ 490,941	2.42%

- **Specific Highlights 2020-21**

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



Central Student Services

CENTRAL STUDENT SERVICES	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
Regular Ed. - BOCES	\$ 450,355	\$ 443,866	\$ (6,489)	-1.44%
Special Ed. - District	\$ 1,782,452	\$ 1,840,008	\$ 57,556	3.23%
Special Ed. - BOCES	\$ 5,013,232	\$ 5,325,544	\$ 312,312	6.23%
Health & Pupil Services - Public & Private	\$ 2,388,960	\$ 2,818,101	\$ 429,141	17.96%
Summer Services	\$ 26,000	\$ 26,000	\$ -	0.00%
Tech, Library - Private & Public	\$ 26,926	\$ 28,725	\$ 1,799	6.68%
<i>Total Central Student Services</i>	<i>\$ 9,687,925</i>	<i>\$ 10,482,244</i>	<i>\$ 794,319</i>	<i>8.20%</i>

- **Specific Highlights 2020-21**

- Reflects costs of current programs and enrollment
- Emphasis on Social Emotional Learning Supports
- Health Services restructure
- BOCES has made some changes to their staffing and supports model. Depending on student services some cost less, some cost more.



Instructional Services

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
CENTRAL INSTRUCTIONAL SERVICES				
Curriculum Office & District Textbook	\$ 754,251	\$ 830,159	\$ 75,908	10.06%
Standards Leaders	\$ 501,720	\$ 553,919	\$ 52,199	10.40%
Teacher & Instruct Materials Centers	\$ 261,608	\$ 249,494	\$ (12,114)	-4.63%
Pupil Personnel Office	\$ 328,635	\$ 386,031	\$ 57,396	17.46%
Instructional Technology	\$ 1,648,872	\$ 1,725,224	\$ 76,352	4.63%
Data & Assessment - CIO Office	\$ 420,585	\$ 459,847	\$ 39,262	9.34%
Total Instructional Services	\$ 3,915,671	\$ 4,204,674	\$ 289,003	7.38%

- **Specific Highlights 2020-21**

- Curriculum focus on specific professional development and instructional equipment replacement initiatives
- Standards Leaders enhancement during 2019-20
- Pupil Personnel focus on and enhanced staffing to support emerging Social Emotional Learning, Behavior and student anxiety initiatives
- Reallocation of staff from Pupil Personnel to Data & Assessment
- Where applicable, retirement attrition savings – added benefits in later section



Support Services

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
SUPPORT SERVICES				
Finance	\$ 864,703	\$ 884,603	\$ 19,900	2.30%
Auditing	\$ 82,750	\$ 93,950	\$ 11,200	13.53%
Printing and Mailing Services	\$ 287,390	\$ 295,252	\$ 7,862	2.74%
Buildings, Operations, Security & Grounds	\$ 8,155,228	\$ 8,280,639	\$ 125,411	1.54%
Technology - Support Services	\$ 1,481,131	\$ 1,495,943	\$ 14,812	1.00%
Pupil Transportation	\$ 4,804,057	\$ 4,691,834	\$ (112,223)	-2.34%
<i>Total Support Services</i>	<i>\$ 15,675,259</i>	<i>\$ 15,742,221</i>	<i>\$ 66,962</i>	<i>0.43%</i>

- **Specific Highlights 2020-21**

- 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	2019-2020	2020-2021	\$ Change	% Change
Board of Education	\$ 36,500	\$ 25,350	\$(11,150)	-30.55%
District Clerk & Annual Meeting	\$ 22,900	\$ 25,905	\$ 3,005	13.12%
Office of Chief Executive Officer - Supt	\$ 372,525	\$ 394,888	\$ 22,363	6.00%
Personnel Services	\$ 426,397	\$ 480,856	\$ 54,459	12.77%
Public Information Services	\$ 363,098	\$ 321,473	\$(41,625)	-11.46%
Total Central Administration	\$ 1,221,420	\$ 1,248,472	\$ 27,052	2.21%

- **Specific Highlights 2020-21**

- Board of Education elected to discontinue participation in the New York State School Board’s Association (NYSSBA)
- Retirement Attrition Savings
- Public Information discontinues participation in a BOCES service



Undistributed Expenses

	Approved 2019-2020	Proposed 2020-2021	\$ Change	% Change
UNALLOCATED EXPENSES				
Debt Service & Transfers	\$ 11,608,669	\$ 10,762,722	\$ (845,947)	-7.29%
Legal & Insurance	\$ 659,000	\$ 651,000	\$ (8,000)	-1.21%
BOCES Admin Charge	\$ 1,008,676	\$ 1,027,255	\$ 18,579	1.84%
Benefits - District Wide	\$ 39,385,260	\$ 40,830,985	\$ 1,445,725	3.67%
<i>Total Unallocated Expenses</i>	<i>\$ 52,661,605</i>	<i>\$ 53,271,962</i>	<i>\$ 610,357</i>	<i>1.16%</i>

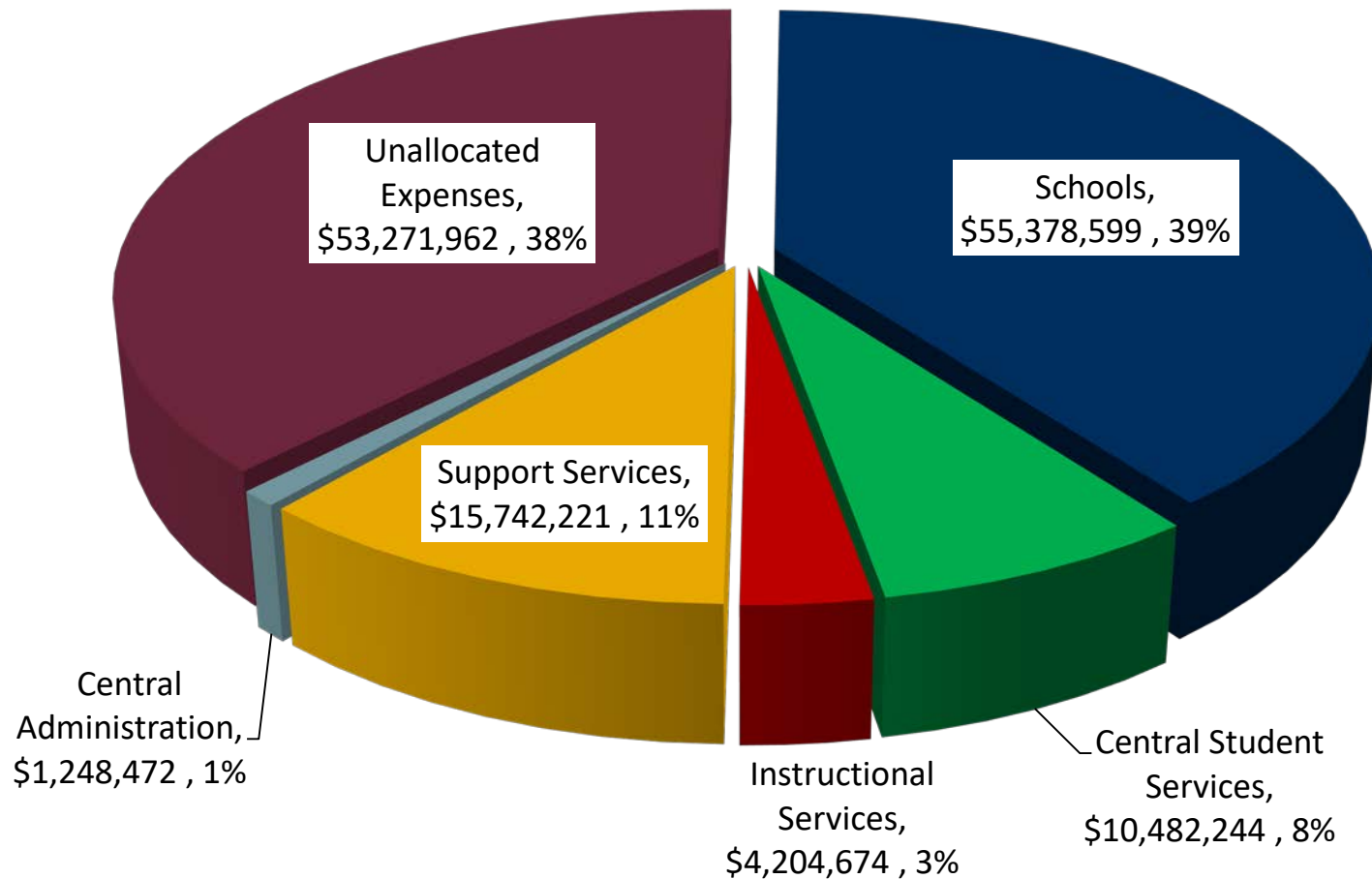
- **Specific Highlights 2020-21**

- 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”
- Final partial year of Energy Performance Bond from 2003 Capital Project (will also see reduction in Building Aid)
- BOCES Admin Charge includes start of BOCES Capital Project payments
- Benefits - are not a major cost driver in the 2020-21 Proposed Budget due to various strategies employed by the District
 - The Teacher’s Retirement System’s respective employer pension rates increased 7.6% while the Employee’s Retirement System rate change was nominal
 - 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 2 Consortium becoming a self-funded entity.
 - New PDTA Contract discontinues District (Employer) contribution to the Teacher’s Health Fund (Health Reimbursement Account)



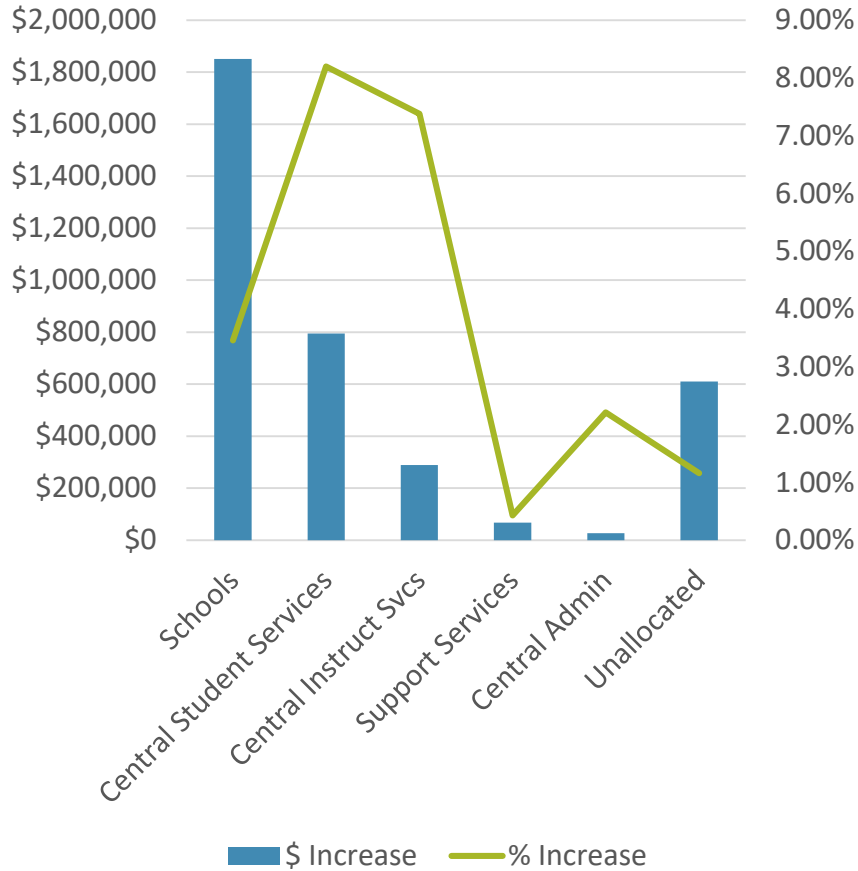
Putting It Together

**2020-2021 Program Services Budget Composition - Total
\$140,328,172**

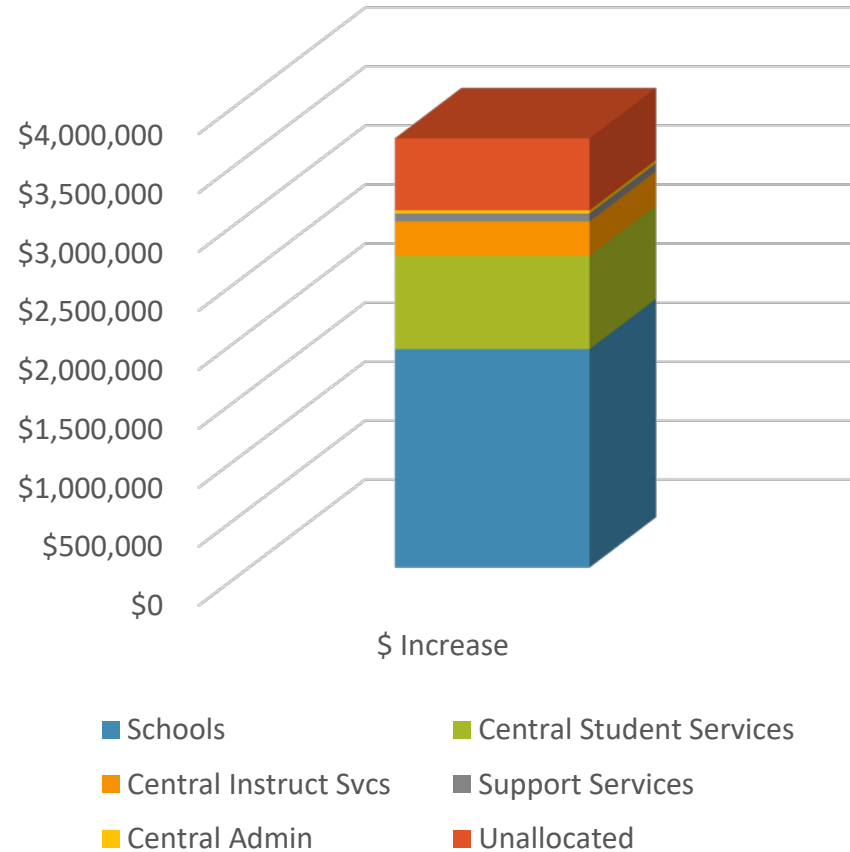


Putting It Together

Proposed Budget Change



Composition of \$3,638,751 increase



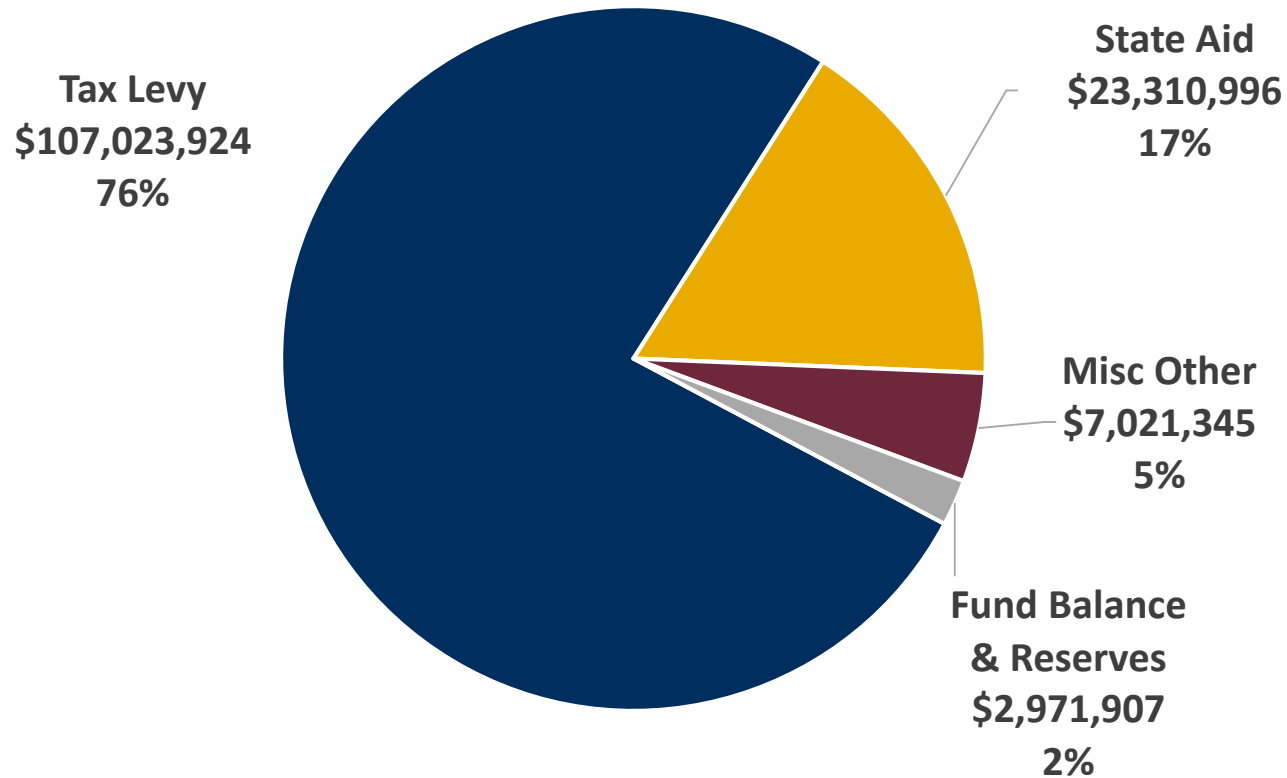


Compiling the Budget - Revenues

Revenue	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Draft Budget	\$ Change	% Change
State Aid - Operating					
Foundation	\$ 9,070,901	\$ 9,173,265	\$ 8,978,348	\$ (194,917)	-2.12%
FDK Conversion	\$ 649,150	\$ 478,396	\$ 258,085	\$ (220,311)	-46.05%
Excess Cost - Spec Ed	\$ 899,085	\$ 810,756	\$ 882,096	\$ 71,340	8.80%
Transportation	\$ 3,184,358	\$ 3,229,642	\$ 3,193,596	\$ (36,046)	-1.12%
BOCES	\$ 2,298,431	\$ 2,819,445	\$ 3,663,319	\$ 843,874	29.93%
Instruct Matls	\$ 586,080	\$ 584,145	\$ 576,077	\$ (8,068)	-1.38%
Total Operating Aid	\$ 16,688,005	\$ 17,095,649	\$ 17,551,521	\$ 455,872	2.67%
Categorical Aids					
Building Aid	\$ 7,007,757	\$ 6,594,136	\$ 4,564,888	\$ (2,029,248)	-30.77%
Bullet Aid/Grant	\$ 200,000	\$ -	\$ -	\$ -	0.00%
Urban/Suburban Aid	\$ 1,071,629	\$ 1,071,244	\$ 1,194,587	\$ 123,343	11.51%
Total State Aid	\$ 24,967,391	\$ 24,761,029	\$ 23,310,996	\$ (1,450,033)	-5.86%
Misc. Other	\$ 6,364,426	\$ 6,867,356	\$ 7,021,345	\$ 153,989	2.24%
Fund Bal & Reserves	\$ 4,752,508	\$ 1,920,000	\$ 2,971,907	\$ 1,051,907	54.79%
Property Tax Levy	\$ 100,460,555	\$ 103,141,036	\$ 107,023,924	\$ 3,882,888	3.76% At Tax Cap
Total Revenues	\$ 136,544,880	\$ 136,689,421	\$ 140,328,172	\$ 3,638,751	2.66%
Total Appropriations	\$ 136,544,880	\$ 136,689,421	\$ 140,328,172	\$ 3,638,751	2.66%
Surplus / (Deficit)	\$ -	\$ -	\$ -		

Budget Support Composition

2020-21 Proposed Budget



Bus Purchase Reserve

Proposition Capital Reserve Fund – Purchase of Buses

- Purchase of a total of twelve replacement per District replacement schedule:
 - 7 – 66 passenger gas buses, no air
 - 2 – 36 passenger wheelchair gas buses with air
 - 3 – 36 passenger gas buses, no air
 - 1 – F-350 Work truck with utility bed
- Total Authorized Withdrawal for Purchases
\$1,517,553 (less trade-in allowance)
 - Trade-in allowance for nine buses will reduce total cost
Will not impact the tax levy
 - Will generate approximately \$926,000 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, Five Hundred Seventeen Thousand, Five Hundred Fifty-Three Dollars (\$1,517,553), less trade-in allowance, to be used for the purchase of seven (7) replacement sixty-six passenger buses, three (3) thirty passenger buses without air services, two (2) thirty passenger buses with air services, (1) service truck with utility bed and communications equipment used in the operation of such buses. State Aid generated on these purchases will be returned to the Capital Reserve Fund – Purchase of Buses.

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



The Current Environment

- The recent effects of the COVID-19 pandemic have significantly impacted New York State and public-school funding and vote processes
- The next few slides will provide a brief summary of these changes:
 - Budget Vote & Election process
 - Funding current and future



The Current Environment

On Friday, May 1, 2020, Governor Andrew Cuomo issued Executive Order No. 202.26 which modifies the rules under which school districts are to conduct the 2020 annual meeting for the election of school board members and budget votes. Below is a summary of the changes and a revised election timeline based on the modified rules as we know them at this time:

Statewide Uniform Voting Date

- School board elections and budget votes originally scheduled for May 19, 2020 will now take place on June 9, 2020
- The Annual Budget Hearing must be held seven to fourteen days prior to the vote (May 26 – June 2, 2020) - **PCSD Hearing is May 26, 2020 at 7:00pm**

Public Notices

The manner for providing public notice of the annual meeting remains unchanged, except that the number of required publications has been reduced from four to two. The first notice must be no later than 28 days before the election and include notice for an adjourned budget hearing.

Postcard Notice

School districts must send out postcard notice which details the date of the election, date of the budget hearing, and a definition of qualified voter



The Current Environment

Manner of Voting

The annual meeting for the election of school board members and budget votes will take place remotely. Qualified voters will vote **only** by absentee ballot

Absentee Ballots

School districts must send an absentee ballot to all qualified voters, with a postage paid return envelope for any election held on or before June 30, 2020

Report Cards

- School districts must submit their report card to the State Education Department no later than May 22, 2020 (18 days prior to June 9)
- The Department must make its compilation available electronically, at least by June 2, 2020 (7 days prior to June 9)

School Board Elections

- There will be no minimum threshold number of signatures required for individuals to be placed on the ballot, except that they must meet all other requirements, including applicable residency and age
- Candidates will be listed on the ballot alphabetically
- Ballots for small city school districts must be set 30 days before the election

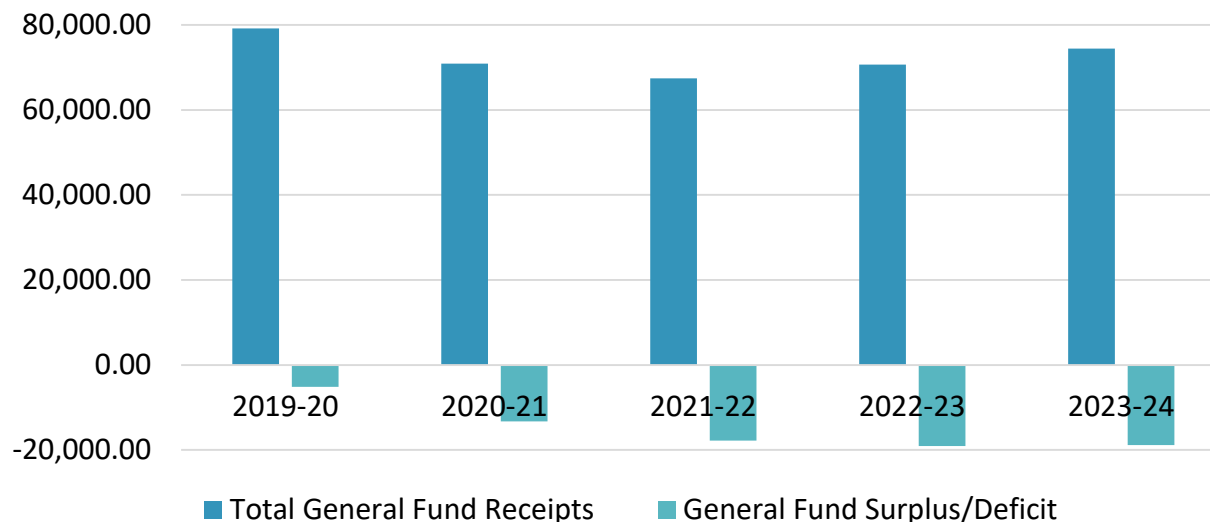


The Current Environment

Enacted budget authorizes periodic spending reductions

- Enacted budget defines 3 “measurement periods”: April 1-20; May 1-June 30; July 1-December 31
- If revenues are more than 1% below projections or expenditures more than 1% above during any measurement period, Director of the Budget is authorized to develop a plan to reduce local assistance spending (could already reduce state agency budgets)
- Legislature has 10 days to adopt an alternative plan, or DOB plan takes effect
- DOB Enacted Budget Financial Plan projects deficit of \$13.3 billion — April results will trigger authorization for reductions

Projected NYS General Fund Receipts & Deficit
(in \$ billions)





The Current Environment

- At this time our proposed budget is balanced with the best data known at this time, the Enacted NYS Budget.
- While further “rolling reductions” from the Governor appear probable, we do not know:
 - The extent of reductions
 - Timing or fiscal year affected
 - How the reductions will be allocated to school districts



The Current Environment

What we do know:

- **As shown on a previous slide, we are not as State Aid dependent as higher needs districts**
 - There's not much for NYS to take from low needs districts; taking it all would be of little help to fill the NYS budget gap

- **Unlike NYS, the District entered the pandemic in the best fiscal health it has ever been**
 - We have not had a recent history of operating deficits
 - We have Fund Balance at the 4% maximum of the ensuing year's budget
 - We have reserves (savings accounts) designated for specific purposes that will assist during these times (i.e. Retirement, Unemployment)
 - We are projecting a surplus for the 2019-20 Year-end

- **What our community values and has come to expect of the District's:**
 - Programs and services
 - Fiscal stability and predictability



The Current Environment

What we do know (continued):

- **We cannot justify, at this time of turmoil, announcing large draconian reduction to get the budget to a target that is currently unknown. How would we know if we hit or miss?**
 - There is not time to thoughtfully react in a meaningful way AND assure we are addressing the problem
- **The Superintendent’s proposed budget serves as a base that provides the greatest flexibility from which to address future challenges. Should NYS reductions be significant our toolbox is:**
 - Use of Fund Balance & Reserves
 - 2019-20 Year-end surplus will further assist in “weathering the storm”
 - Retirement Attrition
 - Lessons learned from remote learning to affect programmatic and professional development savings
 - Mid-year reductions to the budget/programs
 - Combination of the above
- **We have been preparing for this day for fifteen years. Long-range planning, building Fund Balance & Reserves (rainy day funds) and have used them very sparingly. “Today, it’s raining”**



2020-21 Proposed Budget - Fast Facts

- The Superintendent's Proposed 2020-21 Budget is balanced, remains within the Property Tax Cap and preserves programs and services
- The Property Tax Cap is calculated to be a 3.76% increase over the approved 2019-20 Tax Levy
- The Proposed 2020-21 Tax Levy is 3.76% (within the Property Tax Cap)
 - The Tax Levy Increase due to the operating budget is 2.18%. The additional 1.6%, per NYS Law is an exclusion to the Tax Levy Limit because “the voters already approved the debt issuance” with the 2003 Capital Project
 - **The Proposed Tax Levy IS within the Property Tax Cap**
- Contained Tax Levy growth within the County average, despite lowest Foundation Aid Per Pupil in the County



Pittsford Central School District 2020-2021 Budget Adoption

May 26 Public Budget Hearing

June 9 Budget Vote and Board Election

Per NYS Order:

- Absentee Ballot ONLY, no in person, on-site voting is permissible
- Ballots will be mailed to all eligible residents of the District with return prepaid postage



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

