



Budget *Development* Update 2021-2022

Board of Education Meeting

January 19, 2021

Agenda – *Bringing the Budget into Focus*



- “Post Pandemic” Planning
- Alignment of Resources
- Expenditures 2021-2022 – *First Look*



Post Pandemic Planning



- Accelerating Student Learning
 - Equitable Access to Grade Level Curriculum
 - Appropriate Interventions
- New Instructional Requirements
 - Remote Learning – *Is it here to stay?*
 - Student Engagement – *What does this mean for schools?*
- Continued State Aid Reductions
 - Meeting Instructional Needs with Less Funding



FOCUS #1:
ALIGNMENT

ENVISION EXCELLENCE | 2025

FOCUS #2:
INSTRUCTION

Together, We Will Accomplish Excellence

... VISION ...

The mission of the East Rochester School District is to prepare students to be college and career ready and to provide a quality education in a safe environment where all students develop the abilities, attitudes and values necessary for responsible, productive citizenship.

... MISSION ...

The vision of the East Rochester School District is that students will learn through the highest quality instruction, which recognizes each student's strengths, talents, interests, learning styles and rates of learning, using developmentally-appropriate methods.

... CORE VALUES ...

Students First | Opportunity
Achievement | Responsibility | Strength

... TEACHER LEADERSHIP
AND EMPOWERMENT ...

SOARING TO EXCELLENCE COMMITTEE

Commitment to Continuous Improvement

CURRICULUM COUNCIL

Excellence Leaders

BUILDING LEADERSHIP TEAMS

Elementary / Secondary

STAKEHOLDER GROUPS

Continued Alignment of Resources

- Creative Staffing
- Curriculum Writing & Enhancements
- Tutoring
- Summer 2021
- Instructional Support Groups
- Instructional Technology
- Professional Development Opportunities
- Use of Federal Title Grants – Title I, Title II, Title IV
- Focus Groups – Parent Feedback



How does the budget already support the idea of accelerating student learning?

Continued Utilization of Resources



- Professional Learning – 2020-2021

1. Soaring to Excellence Committee
2. Shared Data Team
3. Training Admin Team – Next Generation Standards

- Professional Learning – 2021-2022

- Expanding Capacity Within

- Instructional Leadership
 - Curriculum Council – Grade Level & Excellence Leaders
 - Culturally Responsive Standards Aligned Practices



Expenditures 2021-2022

Considerations for 2021-2022



- Universal Pre-K Program
- Instructional Technology
- Curriculum & PD Enhancements
- BOCES Diversity Coser



Budget *Components* – 2021-2022



• Expenditures

- Salaries
- Benefits
- Debt Service
- BOCES Services
- Contractual & Supplies

• Revenue

- State Aid
- Real Property Tax
- Other (PILOT, Medicaid, Interest)
- Reserves
- Appropriated Fund Balance

Salaries 2021-2022 *Tentative*

Salaries	2021-2022	2020-2021	Dollar Change	% Change
Instructional	\$ 8,709,409	\$ 8,705,073	\$ 4,336	0.05%
Non-Instructional	\$ 2,168,591	\$ 2,012,668	\$155,923	7.75%
TOTAL	\$10,878,000	\$10,717,741	\$160,259	1.50%

Areas of Continued Focus:

- Possible Retirements
- Universal Pre-K Program
- Staffing vs Enrollment Work with Administrative Cabinet

Employee Benefits 2021-2022 *Tentative*

Employee Benefits	2021-2022	2020-2021	\$ Change	% Change
Health/Dental Insurance	\$5,020,471	\$4,792,677	\$227,794	4.75%
Retirement Contributions (ERS/TRS) *	\$1,171,462	\$1,163,305	\$ 8,157	0.70%
Payroll Taxes	\$870,000	\$851,270	\$ 18,730	2.20%
Workers Compensation *	\$132,600	\$130,000	\$ 2,600	2.00%
Life/Disability Insurance	\$18,000	\$18,000	\$ 0	0.00%
Unemployment Insurance *	\$50,000	\$15,000	\$ 35,000	233.33%
Terminal Leave	\$20,000	\$20,000	\$0.00	0.00%
Total Benefits:	\$7,282,533	\$6,990,252	\$292,281	4.18%

** Offset by the Use of Reserve Dollars*

Debt Service 2021-2022 *Tentative*

Debt Service	2021-2022	2020-2021	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$1,856,996	\$2,099,897	(\$242,901)	(11.57%)

BOCES Services 2021-2022 *Tentative*

BOCES Services	2021-2022	2020-2021	\$ Change	% Change
Central Administration (BOE)	\$15,500	\$14,950	\$550	3.68%
Finance	\$390,000	\$385,137	\$4,863	1.26%
Personnel/Staff/Legal	\$86,397	\$85,586	\$811	0.95%
Central Services (O&M, Administrative Tech Support)	\$83,500	\$83,500	\$0	0%
Transportation	\$97,121	\$97,121	\$0	0%
Instructional Technology	\$300,000	\$280,241	\$19,759	7.05%
Curriculum & Staff Development	\$74,000	\$71,628	\$2,372	3.31%
Regular Instruction (Pupil Services, EMCC, Athletics)	\$1,039,932	\$1,029,932	\$10,000	0.97%
Special Education	\$3,031,435	\$3,031,435	\$0	0%
Special Items (BOCES Admin Support & Capital)	\$217,000	\$170,549	\$46,451	27.23%
Benefits Consortium Administration	\$20,500	\$20,500	\$0	0%
Total BOCES Services:	\$5,355,385	\$5,270,579	\$84,806	1.60%

Accelerating Learning - BOCES Services



- School Improvement
- Model Schools
- I-Ready
- BOCES for Science & Mobile Lab
- Diversity



Utilities 2021-2022 *Tentative*

Utilities	2021-2022	2020-2021	\$ Change	% Change
Natural Gas	\$114,000	\$114,000	\$0.00	0.00%
Electricity	\$320,000	\$320,000	\$0.00	0.00%
Water & Sewer	\$20,000	\$20,000	\$0.00	0.00%
Telephone	\$10,000	\$10,000	\$0.00	0.00%
Total Utilities:	\$464,000	\$464,000	\$0.00	0.00%

Transportation 2021-2022 *Tentative*

Contract Transportation	2021-2022	2020-2021	\$ Change	% Change
Special Needs Transportation	\$411,000	\$405,000	\$6,000	1.48%
Private & Parochial Transportation	\$349,153	\$325,000	\$24,153	7.43%
Special Route & Vocational Transportation	\$35,000	\$35,000	\$0.00	0.00%
Athletic Transportation	\$37,000	\$37,000	\$0.00	0.00%
Field Trips	\$20,793	\$20,793	\$0.00	0.00%
Total Contract Transportation	\$852,946	\$822,793	\$30,153	3.66%
District-Operated Transportation				
Lease of Bus	\$25,000	\$23,000	\$2,000	4.17%
Insurance	\$18,000	\$18,000	\$0.00	0.00%
Fuel	\$7,000	\$6,500	\$500	7.69%
Other	\$2,500	\$2,500	\$0.00	0.00%
Total District-Owned Transportation	\$52,500	\$50,000	\$0.00	0.00%
Total Transportation:	\$905,446	\$872,793	\$32,653	3.74%

Tentative Contractual Services & Supplies 2021-2022

Contractual Services & Supplies	2021-2022	2020-2021	\$ Change	% Change
Utilities	\$464,000	\$464,000	\$0.00	0.00%
Transportation (Contract & District-Operated)	\$905,446	\$872,793	\$32,653	3.74%
Liability Insurance	\$155,000	\$152,000	\$3,000	1.97%
Private Placement Tuitions	\$650,000	\$632,382	\$17,618	2.79%
All Other	\$1,550,713	\$1,550,713	\$0	0.00%
Total	\$3,725,159	\$3,671,888	\$53,271	1.45%
Equipment	\$100,000	\$193,909	\$93,909	(48.43%)

Tentative Total Expenses 2021-2022



Expenses	Amount	Comparison to 2020-2021
Salaries	\$10,878,000	+1.50%
Employee Benefits	\$ 7,282,533	+4.18%
BOCES Services	\$ 5,355,385	+1.60%
Debt Service	\$ 1,856,996	(11.57%)
Equipment	\$ 100,000	(48.00%)
Contractual & Supplies	\$ 3,725,159	+1.45%
Total Expenditures	\$29,198,073	(0.81%) Overall Decrease; \$235,881

The *Work* Continues



- Continue Aligning Budget Initiatives with the District’s Mission, Vision, and Core Values
- Continue Budget Discussions with Administrative Cabinet
- Continue Framing the 2021-22 Budget as Information Develops
 - First Look at Governor’s Proposed Budget for 21-22
 - Revenues & Update of District Reserve Plan
 - Deeper Look at Expenditures
- *Next* Budget Workshop: [February 2, 2021](#)
- *Next* Board Meeting & Budget Presentation: [February 9, 2021](#)