



2021-22 *Proposed Budget*

Board of Education Meeting

April 20, 2021



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Budget Development

– “The only thing that is constant is change” - Heraclitus

- Alignment of Budget Initiatives with the **District’s Mission, Vision, and Core Values**
- Build a budget that helps the district grow with the ever-changing landscape of 21st century instruction, along with the dynamic social and emotional needs of children.
- Accelerating student learning in the post-pandemic world
- Academic programs, small class sizes, current extracurricular and interscholastic activities intact
- Provide a safe and secure environment for our students, staff and community
- Provide a budget that includes a tax levy increase consistent with current tax cap law



2021-22 Proposed Budget *Enhancements*

- Nurses Summer Hours
- Aidable BOCES Services
- Mental Health Student Support
- ELL Services
- Curriculum & Professional Development
- Special Education Planning
- Single-Point-of-Entry Additional Coverage
- Cyber Security Assessment



Gap Closing Measures

- Foundation Aid Increase
- BOCES Aid for Capital Project
- Savings from Retirements (Salary & Benefits)
- Reductions in Non-Salary Expense Codes



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



Expenditures 2021-2022



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Proposed Salaries 2021-2022

Salaries	2021-2022	2020-2021	Dollar Change	% Change
Instructional	\$ 8,545,703	\$ 8,705,073	(\$159,370)	(1.83%)
Non-Instructional	\$ 2,162,636	\$ 2,012,668	\$149,968	7.45%
TOTAL	\$10,708,339	\$10,717,741	(\$9,402)	(\$.09%)

Proposed Employee Benefits 2021-2022

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) *	\$1,195,986	\$1,163,305	\$ 32,681	2.81%
Payroll Taxes	\$851,270	\$851,270	\$ 0	0%
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:	\$7,288,327	\$6,990,252	\$298,075	4.26%

** Offset by the Use of Reserve Dollars*

Proposed BOCES Services 2021-2022

BOCES Services	2021-2022	2020-2021	\$ Change	% Change
Central Administration (BOE)	\$14,995	\$14,950	\$45	.30%
Finance	\$383,952	\$385,137	(\$1,185)	(0.31%)
Personnel/Staff/Legal	\$85,770	\$85,586	\$184	0.21%
Central Services (O&M, Administrative Tech Support)	\$84,450	\$83,500	\$950	1.14%
Transportation	\$99,313	\$97,121	\$2,192	2.26%
Instructional Technology *	\$366,097	\$280,241	\$85,856	30.64%
Curriculum & Staff Development	\$74,805	\$71,628	\$3,177	4.44%
Regular Instruction (Pupil Services, EMCC, Athletics)	\$1,042,665	\$1,029,932	\$12,733	1.24%
Special Education	\$3,213,430	\$3,031,435	\$181,995	6.00%
Special Items (BOCES Admin Support & Capital)	\$176,483	\$170,549	\$5,934	3.48%
Benefits Consortium Administration	\$20,500	\$20,500	\$0	0%
Total BOCES Services:	\$5,562,460	\$5,270,579	\$291,881	5.54%

** Offset the Use of Reserve Dollars*

Technology Reserve Itemized List – 2021-2022

Technology – IT Matters Initiative/SSBA	Amount
Chromebooks	\$165,000
Earthwalk Charging Station Grade 4	\$8,000
Earthwalk Charging Station Grades, PK, K, 1, 2	\$32,000
Earthwalk Charging Station upgrades, Grades 3, 5	\$16,000
Access Control & Security Cameras	\$69,000
Total <i>Proposed</i> Technology Reserve Items	\$290,000

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Proposed Debt Service 2021-2022

Debt Service	2021-2022	2020-2021	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$1,896,000	\$2,099,897	(\$203,897)	(9.71%)

Proposed Utilities 2021-2022

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%

Proposed Transportation 2021-2022

Contract Transportation	2021-2022	2020-2021	\$ Change	% Change
Special Needs Transportation	\$412,850	\$405,000	\$7,850	1.94%
Private & Parochial Transportation	\$325,000	\$325,000	\$0.00	0.00%
Special Route & Vocational Transportation	\$35,000	\$35,000	\$0.00	0.00%
Athletic Transportation	\$37,000	\$37,000	\$0.00	0.00%
Field Trips	\$20,696	\$20,793	(\$97.00)	(-0.47%)
Total Contract Transportation	\$830,546	\$822,793	\$7,753	0.94%
District-Operated Transportation				
Lease of Bus	\$25,000	\$23,000	\$2,000	4.17%
Insurance	\$18,000	\$18,000	\$0.00	0.00%
Fuel	\$6,500	\$6,500	\$0.00	0.00%
Other	\$2,500	\$2,500	\$0.00	0.00%
Total District-Owned Transportation	\$52,000	\$50,000	\$2,000	4.00%
Total Transportation:	\$882,546	\$872,793	\$9,753	1.12%

Proposed 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)	\$882,546	\$872,793	\$9,753	1.12%
Liability Insurance	\$157,000	\$152,000	\$5,000	3.29%
Private Placement Tuitions	\$710,882	\$632,382	\$78,500	12.41%
All Other	\$1,579,584	\$1,550,713	\$28,871	1.86%
Total	\$3,794,012	\$3,671,888	\$122,124	3.33%
Equipment	\$119,182	\$193,909	(\$74,727)	(38.54%)

Equipment Reserve Itemized List – 2021-2022

Operations & Maintenance	Amount	PK – 12 Instructional Program	Amount
1995 Forklift Replacement	\$25,000	PK-5 Elementary	
20" Walk-Behind Autoscrubber/Imop Scrubbers	\$17,000	Classroom and/or Office Furniture	\$5,000
Vacuum Replacements (3)	\$1,200	Musical Instruments	\$4,000
Faucet Replacement (20)	\$5,000	Gr 6-12 Jr/Sr High School	
Pro Press Crimper and Shop Tools	\$7,500	Classroom and/or Office Furniture	\$5,000
Total O&M	\$55,700	Musical Instruments	\$7,597
		Science Equipment/Culinary Arts Equipment	\$1,215
		Total Instructional Program	\$22,812
Instructional Audio-Visual & Computer Hardware	Amount	Interscholastic Athletics	Amount
Audio-Visual Equipment		Stationary Bikes (2) /TRX Equipment	\$2,620
Classroom AV (Bluetooth, Microphones, Projectors)	\$12,200	Weight Set & Rack	\$2,550
Computer Hardware		Tennis Court Wind Screen	\$3,300
Networking/Computer Equipment	\$2,500	Total Interscholastic Athletics	\$8,470
APC Power/Adj Desks (3)/Document Cameras (10)	\$10,000		
Classroom Displays/Laptops/Chromebooks	\$7,500		
Total Instructional AV & Hardware	\$32,200	Grand Total = \$119,182	

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Proposed Total Expenses 2021-2022



Expenses	Amount	Comparison to 2020-2021
Salaries	\$10,708,339	(.09%)
Employee Benefits	\$ 7,288,327	+4.26%
BOCES Services	\$ 5,562,460	+5.54%
Debt Service	\$ 1,896,000	(9.71%)
Equipment	\$ 119,182	(38.54%)
Contractual & Supplies	\$ 3,794,012	+3.33%
Total Expenditures	\$29,368,320	(0.22%) Overall Decrease; (\$65,634)



For more information email staci.sansoucie@erschools.org



3-Part State *Component* Budget



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

2021-2022 *Administrative* Component

	21-22 Proposed	20-21 Adopted	\$ Change	% Change
Board of Education	65,342	65,297	45	0.07%
Central Administration	238,740	231,618	7,122	3.07%
Finance	804,157	798,994	5,163	0.65%
Legal Services	72,757	71,727	1,030	1.44
Personnel	43,309	43,336	(27)	(0.04%)
Records Management	9,486	9,062	424	4.68%
Public Information	48,800	49,920	(1,120)	(2.24%)
Other Special Items	385,083	341,649	43,434	12.71%
Curriculum Development & Supervision	264,550	252,958	11,592	4.58%
Supervision Regular School	615,673	607,519	8,154	1.34%
Employee Benefits	<u>875,099</u>	<u>900,825</u>	<u>(25,726)</u>	<u>(2.86%)</u>
Total Administrative	3,422,996	3,372,905	50,091	1.49%

11.66%

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

2021-2022 *Program* Component

	21-22 Proposed	20-21 Adopted	\$ Change	% Change
Other Central Services	172,078	180,021	(7,943)	(4.41%)
Instruction	14,412,862	14,099,148	313,714	2.23%
Other District Transportation	72,808	72,608	200	0.28%
Lease of School Bus	25,000	23,000	2,000	8.70%
Contract Transportation	929,859	919,914	9,945	1.08%
Community Service	41,600	41,600	0	0.00%
Employee Benefits	<u>5,923,545</u>	<u>5,614,727</u>	<u>308,818</u>	<u>5.50%</u>
Total Program	21,577,752	20,951,018	626,734	2.99%

73.47%

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

2021-2022 *Capital* Component

	21-22 Proposed	20-21 Adopted	\$ Change	% Change	
Plant Operation	1,485,863	1,544,923	(59,060)	(3.82%)	
Plant Maintenance	425,526	445,323	(19,797)	(4.45%)	
Debt Service	1,896,000	2,099,897	(203,897)	(9.71%)	14.87%
Refund of Taxes	50,000	35,000	15,000	42.86%	
Transfer to Capital	0	489,688	(489,688)	(100.00%)	
Employee Benefits	<u>510,183</u>	<u>495,200</u>	<u>14,983</u>	<u>3.03%</u>	
Total Capital	4,367,572	5,110,031	(742,459)	(14.53%)	

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

2021-2022 *Total* Component Budget *Summary*

	21-22 Proposed	20-21 Adopted	\$ Change	% Change	Component % of Budget
Administrative	3,422,996	3,372,905	50,091	1.49%	11.66%
Program	21,577,752	20,951,018	626,734	2.99%	73.47%
Capital	4,367,572	5,110,031	(742,459)	(14.53%)	14.87%
Total Component Budget	29,368,320	29,433,954	(65,634)	(0.22%)	100.00%

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

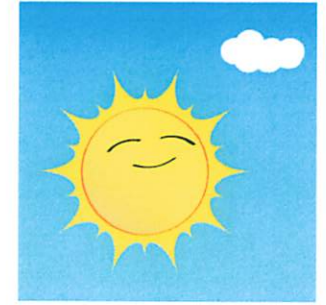


Revenue 2021-2022

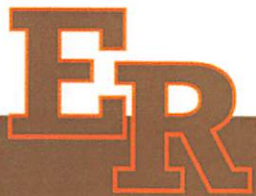


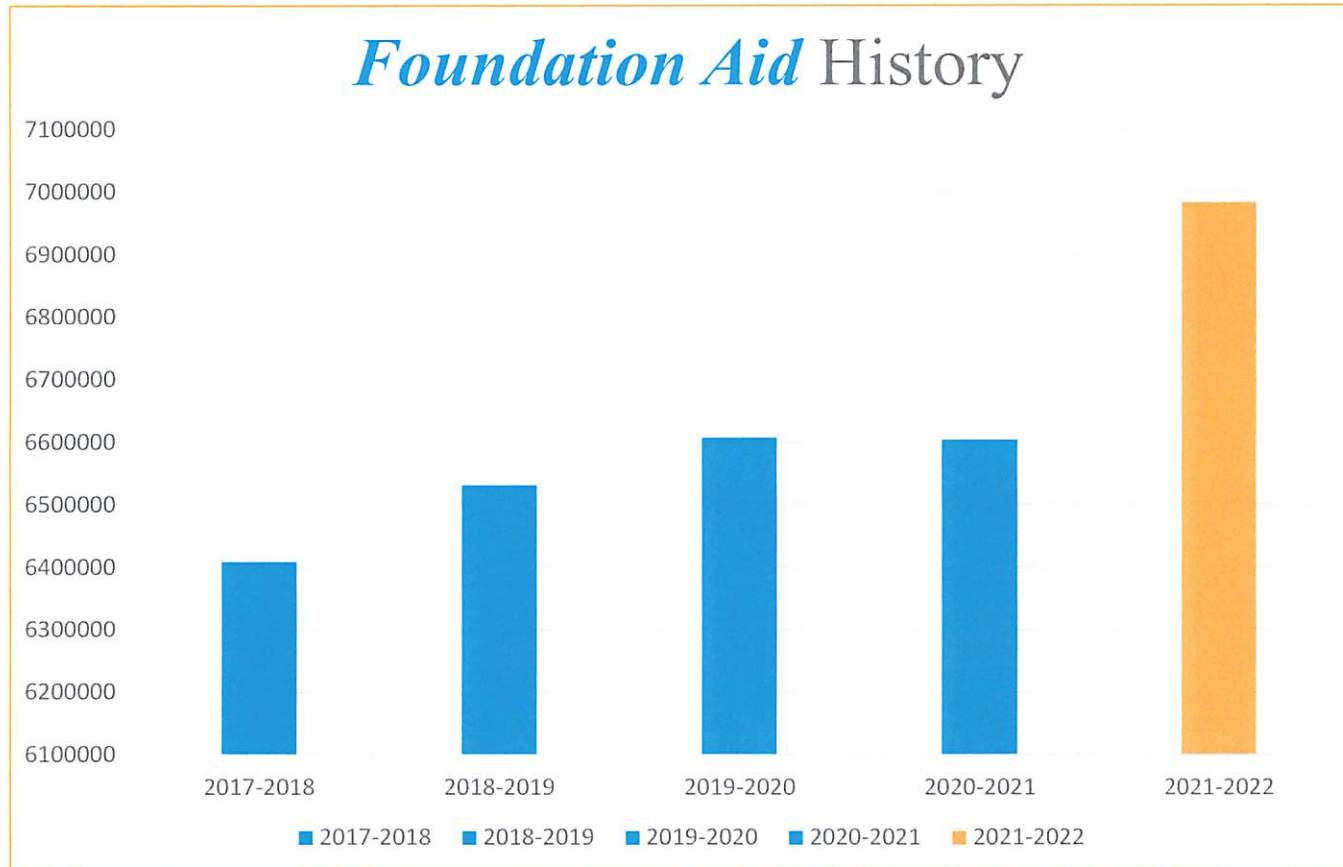
EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Summary April 6 State Aid Run for ER



- Contains a 5.74% Increase in Foundation Aid
- Restored Expense-Driven Aids
- Removed “Local District Funding Adjustment”
- Removed STAR Reimbursement from Aid Run
- Federal Stimulus Allocations are Separated from Aid
- [Proceed with Caution](#) – Some Figures Based on Estimates
- NYS Budget is Largely Structured on Temporary Federal Aid
- We Need to Watch the NYC Economy Closely Post-Pandemic



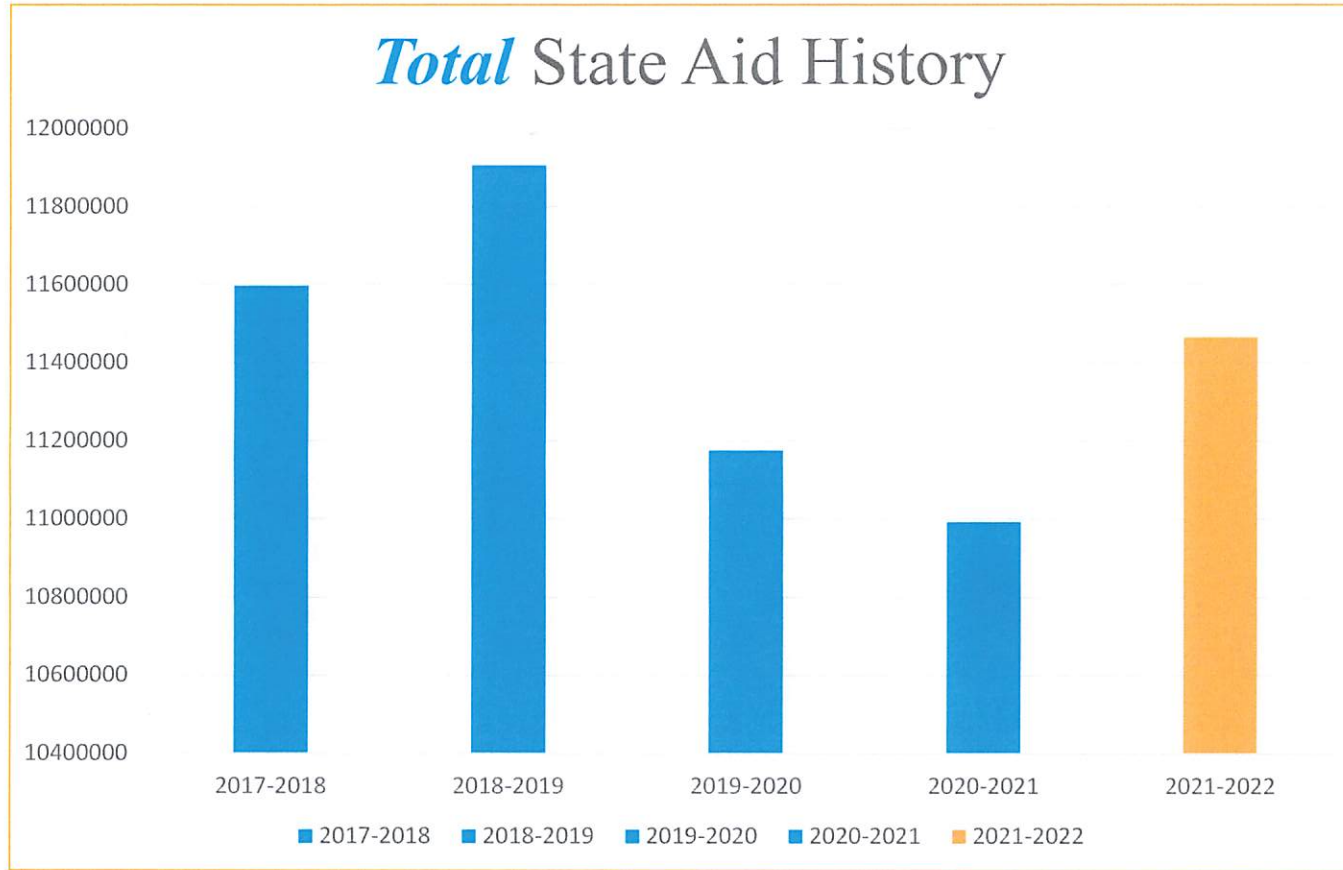


Proposed Total State Aid

State Aid	2021-22 Proposed Budget	2020-21 Budgeted State Aid	\$ Change
Foundation Aid	\$6,982,918	\$6,603,930	\$378,988
BOCES Aid	\$1,242,518	\$1,044,551	\$197,967
Transportation Aid	\$479,437	\$644,530	(\$165,093)
Textbook/Library/Software Aid	\$80,543	\$83,781	(\$3,238)
Hardware Aid	\$18,162	\$18,842	(\$680)
High Tax Aid	\$325,321	\$325,321	\$0
Universal Pre-K	\$117,262	\$156,349	(\$39,087)
Public Excess Cost Aid	\$350,773	\$350,355	\$418
Private Excess Cost Aid	\$150,150	\$193,459	(\$43,309)
Building Aid	\$1,718,866	\$1,670,895	\$47,971
Total	\$11,465,950	\$11,092,013	\$373,937

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org





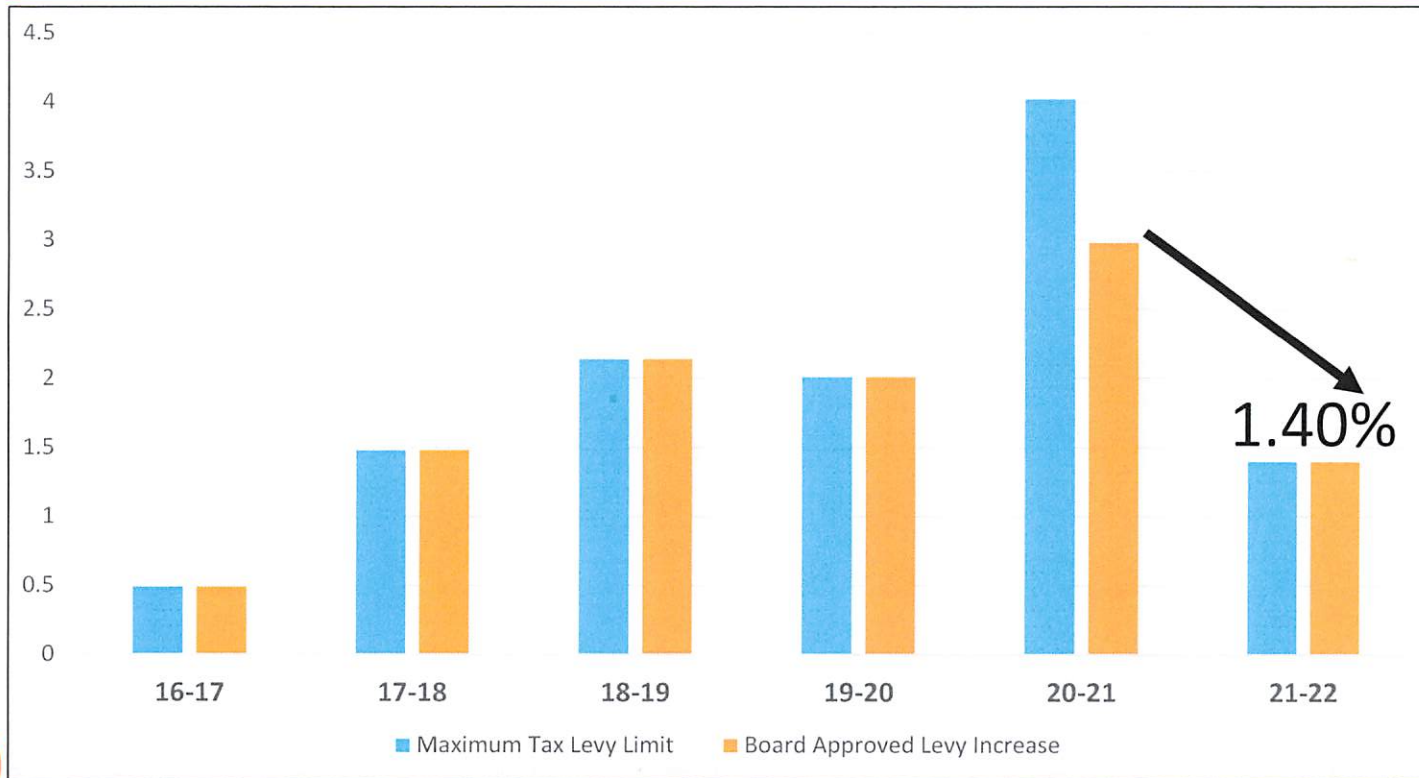
Property Tax Cap 2021-2022



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

2021-2022 Tax Levy Limit Calculation		Explanation/Details
Tax Base Growth Factor	1.0027	Rates provided by OSC
Allowable Levy Growth Factor	1.0123	Lesser of CPI (1.23%) or 2%
Prior Year Tax Levy	\$14,724,821	2020-2021 Levy
Prior Year Levy x Tax Base Growth Factor	\$14,764,578	
Add: PILOTS Receivable for prior year	\$ 125,000	Roll 20-21 estimate
Subtract: Prior year Capital Levy	\$ 308,258	
<i>Adjusted</i> Prior year Tax Levy	\$14,581,320	
<i>Adjusted</i> Prior year Tax Levy x Allowable Levy Growth Factor	\$14,760,670	
Less: PILOTS Receivable for Coming Year	\$ 130,000	Assessor validation & rate projected
Available Carryover	\$ 0	
Coming Year Local Capital Levy Share	\$ 300,936	Capital Expenses Exceed Aid Generated
2021-2022 Exemptions	\$0	ERS/TRS rate changes – no exemption
Maximum Allowable Levy Limit	<u>\$14,931,606</u>	<u>1.40%</u>

Tax Levy – *History & Proposed*



How *Does* a 1.40% Levy Increase Impact the 2021-2022 Tax Rate?

• Here's What We Know:

- Assessment Projections Indicate No Growth in ER, Pittsford, Perinton
 - Towns Pulling Back Their Reassessment Measures – **Again for 2021**
 - Equalization Rates Will Be Below 100% for ER, Pittsford, and Perinton
 - *Q - What Does This Mean?*
 - A - Assessments Are Running Below Fair Market Values (FMV)
 - NYS Assigns Equalization Rates Based on State-Wide FMV
 - Less Assessment + A Below 100% Equalization Rate = Higher Tax Rates
 - **Lower** Levy Growth of 1.40% **Estimates** a Tax Rate Increase of **Less Than** \$0.40/\$1000 for East Rochester or an **Estimated** \$26.96/\$1000.



Other Revenue 2021-2022



Source	21-22 Proposed Budget Amount	20-21 Adopted Budget Amount
PILOT (Payments In Lieu of Taxes)	\$130,000	\$125,000
Non-Property Tax – Monroe County Sales Tax	\$850,000	\$850,000
Admissions/Student Fees	\$ 5,000	\$ 5,000
Interest & Earnings	\$40,000	\$40,000
Rental of Real Property	\$7,000	\$7,000
Rental of Real Property - BOCES	\$75,000	\$75,000
Miscellaneous – E-Rate; Swim Prog.	\$60,000	\$60,000
Medicaid	\$50,000	\$70,000
BOCES - Surplus	\$100,000	\$100,000
Total Other Revenue	\$1,317,000	\$1,332,000



Use of *Reserves* 2021-2022



Source	21-22 Proposed Budget Amount	20-21 Adopted Budget Amount
Mandatory Reserve for Debt	\$0	\$200,000
Capital Reserve for Technology	\$290,000	\$163,100
Capital Reserve for Equipment	\$119,182	\$193,909
Unemployment Reserve	\$50,000	\$15,000
Retirement Contribution Reserve	\$330,382	\$206,665
Workers' Compensation Reserve	\$132,600	\$130,000
Total Use of Reserves	\$922,164	\$908,674



Appropriated Fund Balance 2021-2022



Source	21-22 Proposed Budget Amount	20-21 Adopted Budget Amount
Appropriated Fund Balance	\$400,000	\$1,123,946

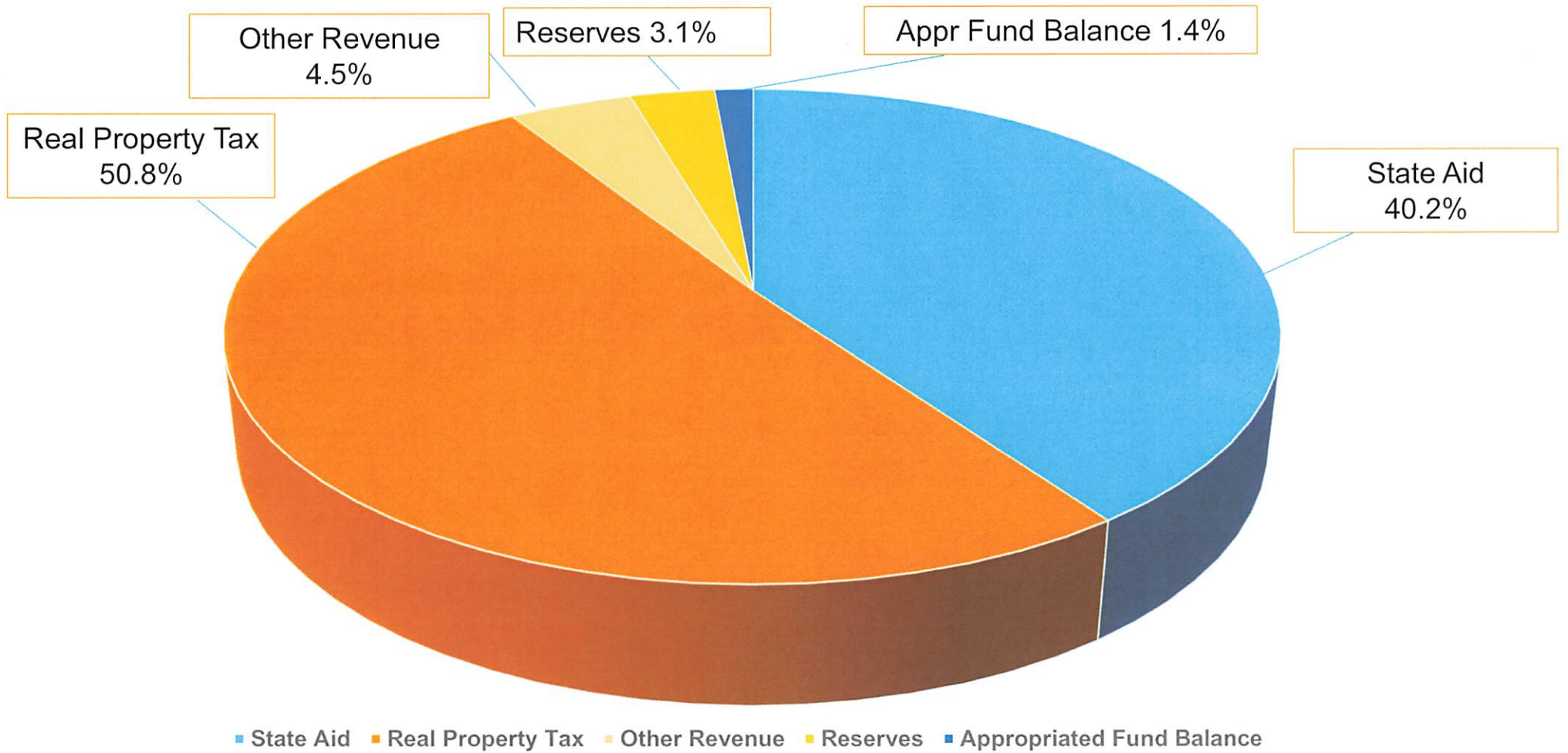


Total Revenue 2021-2022



Revenue	Tentative Amount	Tentative Detail
State Aid – All Categories	\$11,465,950	Based on 20-21 State Aid Output Reports
Urban-Suburban Transfer Aid	\$331,600	Reflects 20-21 Students
BOCES Rent	\$75,000	Per Lease Agreement
Other Revenues (Medicaid, PILOT, Interest)	\$392,000	Reflects Decrease in Interest Earnings; Medicaid
Monroe County Sales Tax	\$850,000	Same Figure as 20-21
Real Property Tax	\$14,931,606	+1.40%; \$206,786 in Levy
Reserves	\$922,164	Decrease in Use of Debt Reserve
Appropriated Fund Balance	\$400,000	Planned Decrease from 20-21
Total Revenue	\$29,368,320	(0.22%) Overall Decrease; (\$65,634)





EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org



Total Proposed Budget 2021-2022
\$29,368,320
.22% Budget-to-Budget Decrease



Proposed Budget Proposition for 2021-2022



GENERAL FUND BUDGET

*“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized, during the 2021-2022 school year, to expend the sum of **\$29,368,320**, the amount determined necessary to operate the educational and support programs of the District, as presented at the Annual District Meeting, and to levy the necessary tax therefore.”*



Capital *Projects* Reserve Proposition for 2021-2022



- Last Authorized in 2014
- Continued use of Capital Reserve to Fund Unaided Items and Keep from Increasing Taxes for a Capital Improvement Project
- **Example of Proposition:**

“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized to establish a Capital Reserve Fund in order to defray the cost of Capital Projects and, in order to accomplish the same, said Board is hereby authorized to establish the ultimate amount of such Reserve Fund to be \$5,000,000 with a probable term of twenty years and to appropriate funds of said School District to such Reserve Fund.”



Capital *Technology* Reserve Proposition for 2021-2022



- Last Authorized in 2016
- Continued Use of Technology Reserve to Fund District Instructional Technology Initiatives and Keep from Increasing Taxes for These Initiatives.
- **Example of Proposition:**

“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized to establish a Capital Technology Reserve Fund in order to defray the cost of Technology and, in order to accomplish the same, said Board is hereby authorized to establish the ultimate amount of such Reserve Fund to be \$2,000,000 with a probable term of twenty years and to appropriate funds of said School District to such Reserve Fund.”



Important Dates



Annual Meeting & General Election



- Public Vote on the 21-22 Budget and Board Election – **May 18, 2021**
- Questions about Absentee Ballots or Voting? Please Email kristen.adler@erschools.org or Call (585) 248-6302 ext. 1
- Questions about Budget? Please Email staci.sansoucie@erschools.org or Call (585) 248-6308

