



2021-22 *Budget Update*

Board of Education Meeting

March 16, 2021



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Budget *Components* – 2021-22



• Expenditures

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

• Revenue

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



Expenditures 2021-22



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Salaries 2021-2022 *Tentative*

Salaries	2021-2022	2020-2021	Dollar Change	% Change
Instructional	\$ 8,530,002	\$ 8,705,073	(\$175,071)	(2.01%)
Non-Instructional	\$ 2,152,636	\$ 2,012,668	\$139,968	6.95%
TOTAL	\$10,682,638	\$10,717,741	(\$35,103)	(\$.33%)

Employee Benefits 2021-2022 *Tentative*

Employee Benefits	2021-2022	2020-2021	\$ Change	% Change
Health/Dental Insurance	\$4,990,471	\$4,792,677	\$197,794	4.13%
Retirement Contributions (ERS/TRS) *	\$1,195,986	\$1,163,305	\$ 32,681	2.81%
Payroll Taxes	\$860,286	\$851,270	\$ 9,016	1.06%
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:	\$7,267,343	\$6,990,252	\$277,091	3.96%

** Offset by the Use of Reserve Dollars*

BOCES Services 2021-2022 *Tentative*

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 – 2021-22

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>Tentative</i> Technology Reserve Items	\$290,000

Debt Service 2021-2022 *Tentative*

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

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	\$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	\$828,696	\$822,793	\$5,903	0.72%
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:	\$880,696	\$872,793	\$7,903	0.91%

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)	\$880,696	\$872,793	\$7,903	0.91%
Liability Insurance	\$157,000	\$152,000	\$5,000	3.29%
Private Placement Tuitions	\$660,882	\$632,382	\$28,500	4.51%
All Other	\$1,525,584	\$1,550,713	(\$25,129)	(1.62%)
Total	\$3,688,162	\$3,671,888	\$16,274	0.44%
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

Tentative Total Expenses 2021-2022



Expenses	Amount	Comparison to 2020-2021
Salaries	\$10,682,638	(.33%)
Employee Benefits	\$ 7,267,343	+3.96%
BOCES Services	\$ 5,562,460	+5.54%
Debt Service	\$ 1,896,000	(9.71%)
Equipment	\$ 119,182	(38.54%)
Contractual & Supplies	\$ 3,688,162	+.44%
Total Expenditures	\$29,215,785	(0.74%) Overall Decrease; (\$218,169)



Revenue 2021-22



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

State Aid	2021-22 State Aid – Governor’s Figures	2021-22 State Aid – Based on Output Reports	\$ Change
Foundation Aid	\$6,603,930	\$6,603,930	\$0
Services Aid	\$2,106,018	\$1,956,084	(\$149,934)
Universal Pre-K	\$156,349	\$117,262	(\$39,087)
Public Excess Cost Aid	\$531,640	\$350,773	(\$180,867)
Private Excess Cost Aid	\$224,239	\$150,150	(\$74,089)
Building Aid	\$1,592,648	\$1,718,866	\$126,218
Local District Funding Adj.	(\$1,264,976)		(\$1,264,976)
Federal COVID-19 Stimulus	\$1,264,976		\$1,264,976
Total	\$11,214,824	\$10,897,065	(\$317,759)

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org



Property Tax Cap 2021-22



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>

Other Revenue 2021-22



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* 2021-22



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 2021-22



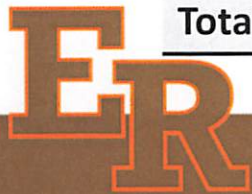
Source	21-22 Proposed Budget Amount	20-21 Adopted Budget Amount
Appropriated Fund Balance	\$400,000	\$1,123,946



Total Revenue 2021-22

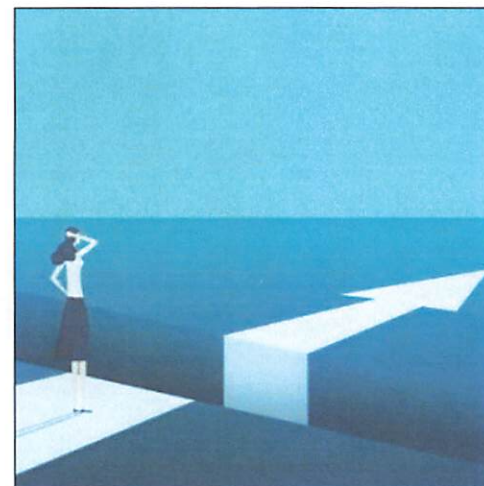


Revenue	Tentative Amount	Tentative Detail
State Aid – All Categories	\$10,897,065	Based on 20-21 State Aid Output Reports
Urban-Suburban Transfer Aid	\$331,600	Reflects 20-21 Students
BOCES Rent	\$75,000	Per Lease Agreement
Other Revenues (Medicaid, PILOT, Interest)	\$392,000	Reflects Decrease in Interest Earnings; Medicaid
Monroe County Sales Tax	\$850,000	Same Figure as 20-21
Real Property Tax	\$14,931,606	+1.40%; \$ in Levy
Reserves	\$922,164	Decrease in Use of Debt Reserve
Appropriated Fund Balance	\$400,000	Planned Decrease from 20-21
Total Revenue	\$28,799,435	



The *Gap* Between Revenue & Expenses

- The Gap Currently is \$416,350
- Areas of Focus
 - State Aid
 - Other Revenue
 - Possible Retirements
 - Staffing
 - Reduction of Contractual & Supplies



Capital *Projects* Reserve Proposition for 2021-22



- 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 2021-22



- 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.”



Next Steps



- Continue Aligning Budget Initiatives with the District's Vision, Mission, and Core Values
- Continue Gap Closing Discussions with the Admin Team
- Watch for New Information on State Budget – [2nd Aid Run](#)

- *Next* Budget Workshop: [April 6, 2021](#)
- *Next* Board Meeting & Budget Update: [April 20, 2021](#)

