



Budget *Workshop*

2022-2023

February 1, 2022



Agenda



- 2022-23 NYS Executive Budget Proposal
- *Estimated* State Aid – *1st Run*
- Property Tax Cap – *Capital Exclusion*
- Instructional Technology – *Update & Future Planning*
- The *Gap* in Revenues/Expenses
- *Discussion* - First Responder's Tax Exemption



2022-23 Executive Budget *Proposal*



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

2022-23 Executive Budget



\$2.07 Billion Increase in **State-Wide** School Aid

Shown in Millions of Dollars

School Year Basis	2021-22	2022-23	Dollar Change	Percent (%)
Foundation Aid	19,816	21,417	1,601	+8.1%
Other Formula-Based Aids	8,860	9,331	471	+5.3%
Total School Aid	28,676	30,748	2,072	+7.2%



2022-23 Executive Budget *Proposal*



Major Focus Points

- Includes Promised Restoration Foundation Aid Amount
- Includes Expense-Based Aids Funded According to Current Law
- Excludes Further Expansion of UPK or Career/Tech BOCES Programs



2022-23 Executive Budget *Proposal*



Budget Legislation – Proposed Policy Initiatives

- Building Aid/Transportation Aid Forgiveness
- Temporary Professional Certification
- Eliminate \$35,000 Limit on Earnings in Retirement
- General Municipal Law Ethics Expansion
- Property Tax Credit



State Aid	2022-23 State Aid – 1st Run	2021-22 <u>Budgeted</u> State Aid	\$ Change
Foundation Aid	\$7,755,911	\$6,982,918	\$772,993
Universal Pre-K	\$156,349	\$117,262	(\$39,087)
BOCES Aid	\$1,209,685	\$1,242,518	(\$32,833)
Public Excess Cost Aid	\$398,337	\$350,773	\$47,564
Private Excess Cost Aid	\$142,764	\$150,150	(\$7,386)
Hardware/Technology Aid	\$18,957	\$18,162	\$795
Software/Library/Textbook Aid	\$81,890	\$80,543	\$1,347
Transportation Aid	\$674,893	\$479,437	\$195,456
Building Aid	\$1,326,922	\$1,718,866	(\$391,944)
High Tax Aid	\$325,321	\$325,321	\$0
Total	\$12,091,029	\$11,465,950	\$625,079

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org



State Aid – *Proceed with Caution!*

- Governor's Budget Still Largely Constructed of Federal Funds
- Foundation Aid Formula has Not Been Corrected
- State Revenues Sensitive to Changing Economic Conditions
- Proposal Contains a 15% Increase to State Reserves
- UPK Enrollment Decline
- Prove Excess Cost & Building Aid Figures
- BOCES Aid on Capital Project
- Evaluate Transportation Aid Figure





Property Tax Cap*

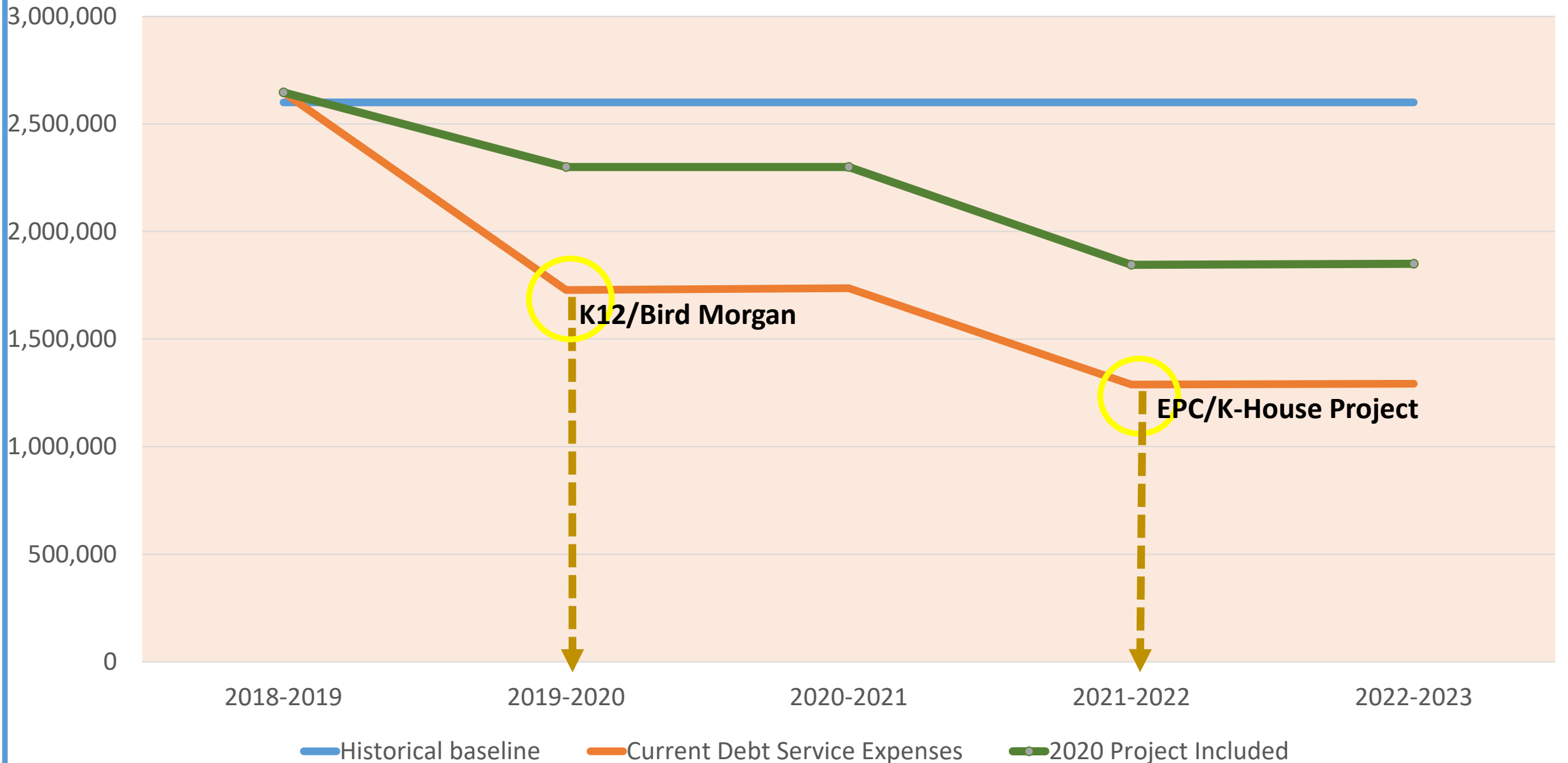
** Capital Exclusion*



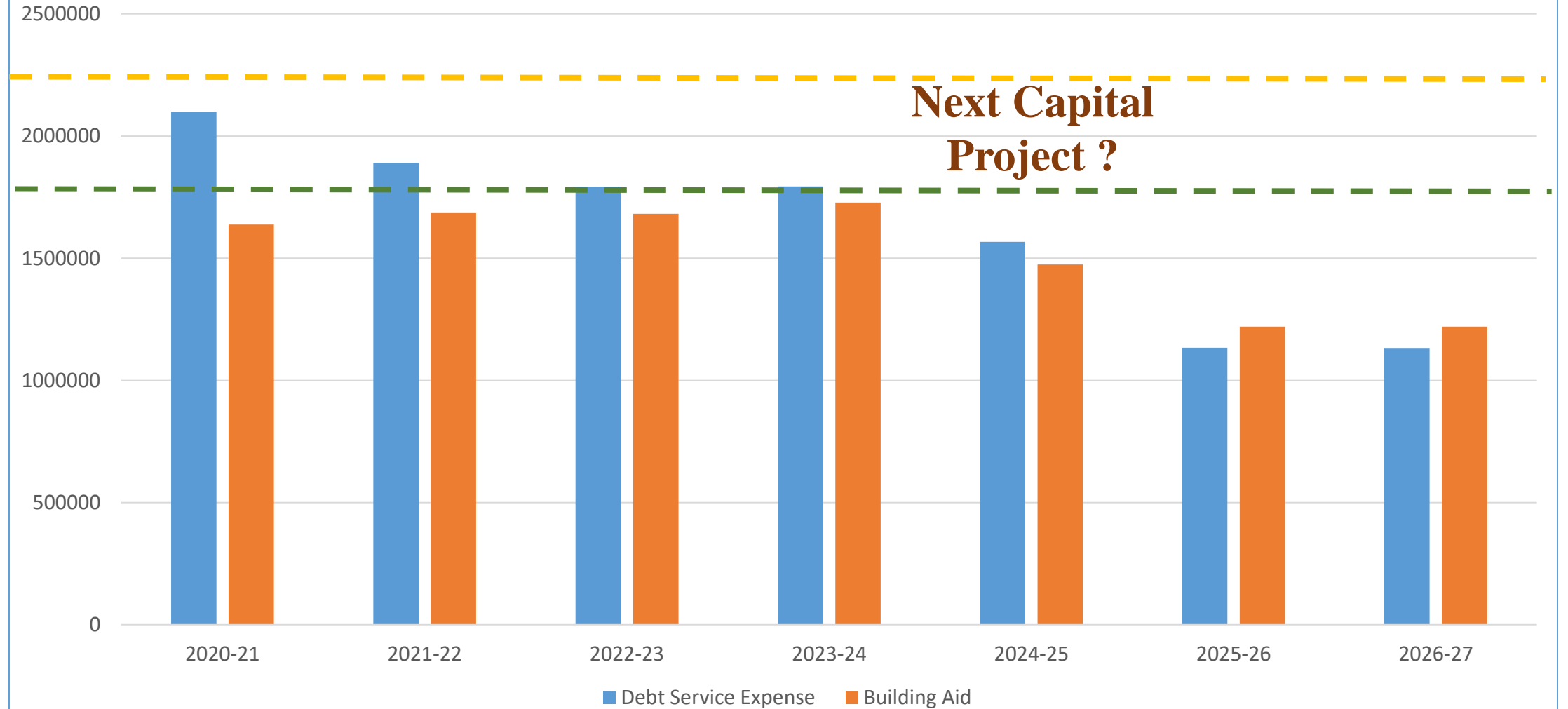
Debt Service

Bond Year(s)	Description	Debt “Falls Off” or is Paid-in-full
2002 and 2012	1994 K12 Campus \$10,700,000; 1997 Art Room/Athletic Field \$1,200,000; 2000 Bird & Morgan (BOCES) \$11,755,400	June 2019
2002 and 2011	2000 Addition to the K12 Campus – Kindergarten wing \$5,415,542	April 2021
2006	EPC Project – Energy efficiency project prior to the Fuel Cell Project \$989,893	June 2021
2013	Bird & Morgan Renovation Project (BOCES) \$4,045,000	June 2027
2017	2015-16 Project – Turf field renovation; Elem School Security; Auditorium \$3,095,000	June 2031
2020	Refunded – 2007 Fuel Cell Project \$1,400,000; 2008 Project – Roof work; front loop; lower parking lot; Science Rooms; bathrooms; courtyards \$5,353,140	June 2027
2021	CIP 2020-21 – Roof work, Band Rooms, Single Point of Entry, Maintenance Building, MLA, Tile \$9,600,000	June 2036

Green Line = Budget Savings and “Level-like” Debt Structure



Summary of Debt and Building Aid



Capital Levy Exclusion

Description	2021-22	2022-23	2023-24	2024-25	2025-26
Debt Service Payments (P & I)	\$1,896,000	\$1,793,100	\$1,794,150	\$1,567,000	\$1,133,900
Lease on School Bus	\$22,674	\$22,271	\$22,271	\$22,271	\$22,271
Energy Performance Contract (EPC) - Payments	\$0	\$0	\$0	\$0	\$0
BOCES Capital Expense	\$318,773	\$303,389			
Total Allowable Debt Expenses	<u>\$2,237,447</u>	<u>\$2,118,760</u>	<u>\$1,816,421</u>	<u>\$1,589,271</u>	<u>\$1,156,171</u>
<u>MINUS:</u>					
Building Aid on Capital Projects	\$1,718,866	\$1,681,681	\$1,728,217	\$1,474,174	\$1,220,130
Transportation Aid on Bus Lease	\$16,371	\$15,144	\$15,144	\$15,144	\$15,144
BOCES Rent & Capital Aid	\$201,274	\$164,183			
Transfers from Debt Service Fund to General Fund for debt payments	\$0	\$0	\$0	\$0	\$0
Total Allowable Debt Revenue	<u>\$1,936,511</u>	<u>\$1,861,008</u>	<u>\$1,743,361</u>	<u>\$1,489,318</u>	<u>\$1,235,274</u>
Total Capital Exclusion	\$300,936	\$257,752	\$73,060	\$99,953	(\$79,103)

2022-23 Property Tax Cap – *Status*



- Overall Tax Levy Limit is *Currently* 1.87%
- CPI = 2% for 2022-23
- Projected \$278,582 Additional Tax Revenue for 2022-23
- Outstanding Factors:
 - BOCES Capital Project Exclusion – *Will it Change?*
 - Full Calculation for the *February 8th* Board Meeting
- Calculation Due to the Office of State Comptroller (OSC) by *March 1*





Instructional Technology Planning



Technology Reserve *Planning*



- 2022-23: Continued Support of IT Matter Initiative; P2P Wireless; Auditorium Projector
- 2023-24: Continued Support of IT Matter Initiative; Teacher Desktop Replacement; Possible phone system replacement; Possible PA system upgrade; Possible Auditorium lighting to LED; Interactive Flat Panel (IFP) Replacement





Technology Reserve *Initiatives*

2022-23 Purchases Through BOCES

- IT Matters:
 - Grade 8, 11 Chromebooks (150), Normal 3-Year Rotation
 - Grade PK, K, 1, 2 Chromebooks (250) Replaced Borrowed/Older
 - Total Chromebooks = 400 @ \$277 = \$110,800
- Auditorium Projector for Scenes - \$9,000
- Point to Point Wireless System to Extend Network to Press Box and Maintenance Barn \$25,000



Technology Reserve Itemized List – 2022-23

Technology – IT Matters Initiative	Amount
Chromebooks	\$110,800
Auditorium Projector	\$9,000
Point to Point Wireless – Press box, Maint. Barn	\$25,000
Total <i>Projected</i> Technology Reserve Items	\$144,800



*The computer is a tool to **create**,
build and share your ideas.
It is a modern day paint brush.*

Mitchel Resnick



IT ^{Still} Matters



Continued Integration of Technology with Curriculum and Instructional Practices

- The Release of the Computer Science & Digital Fluency Standards
 - *Every student will know how to live productively and safely in a technology-dominated world. This includes understanding the essential features of digital technologies, why and how they work, and how to **communicate** and **create** using those technologies.*
 - Integration of These Standards Through K-12 Curriculum and Instruction Work
- Structured Professional Learning to Build Capacity
 - Continued Use of the TPACK (Technological Pedagogical Content Knowledge) Model to Build Faculty/Staff Capacity Which in Turn Deepens Student Knowledge and Skills



IT ^{Still} Matters

Continued Integration of Technology with Curriculum and Instructional Practices



- **The Resources to Support the Work**

- Instructional Technology Specialist
- BOCES Support for Curriculum, Instruction, and Professional Learning
 - Office of School Improvement & Model Schools
- ESSA Consolidated Grant Funding
 - Title II Funds for Professional Learning
 - Title IV Funds for Well-Rounded Schools





Expenses/Revenues Update



The *Gap* Between *Expenses* & Revenues



Expenses	Projected Amount	Tentative Detail
Contractual Obligations (Salaries)	\$11,247,149	+ 5.03% from 2021-22
Employee Benefits	\$ 7,464,111	+2.41% from 2021-22
BOCES Services	\$ 5,775,115	+3.82% from 2021-22
Debt Service	\$ 1,793,100	- 3.44% from 2021-22
Equipment	\$ 100,000	Placeholder Until Confirmed
Contractual & Supplies	\$ 3,930,581	+3.60% from 2021-22
Total Expenditures	\$30,235,565	+2.95% from 2021-22



The *Gap* Between Expenses & *Revenues*



Revenue	Projected Amount	Tentative Detail
State Aid – All Categories	\$12,091,029	Based on 1 st State Aid Figures
Urban-Suburban Transfer Aid	\$ 331,600	Add Students from 21-22
BOCES Rent	\$ 75,000	Same Figure as 21-22
Other Revenues (Medicaid, PILOT, Interest)	\$ 385,000	Decrease in Interest Earnings; Increase to PILOT payments
Monroe County Sales Tax	\$ 850,000	Same Figure as 21-22
Real Property Tax	\$15,210,188	+1.87%; \$278,582 in Levy
Reserves	\$ 429,897	Decrease in Retirement Contrib.
Appropriated Fund Balance	\$ 400,000	Same Figure as 21-22
Total Revenue	\$29,772,714	





The Gap = \$462,851*

** Will Fluctuate as Budget Development Continues*



Next Steps



- Proving Revenue
 - High Cost Excess Cost Aid
 - Building Aid
 - Transportation Aid
 - BOCES Capital Exclusion
- Continue to Examine Expenditures
 - BOCES
 - Special Education
 - Contractual & Supplies

