



Budget *Development* Update 2022-2023

Board of Education Meeting

January 11, 2022

Agenda

- Alignment of Resources
- State Aid – *Foundation Aid*
- Expenditures 2022-2023 – *First Look*



Alignment of Resources

How does the budget support student learning?



- Creative Staffing
- Clean & Safe Learning Spaces
- Extracurricular Opportunities
- Summer Programming
- Instructional Support Groups
- Instructional Technology
- Tutoring
- Professional Development Opportunities



What grants support student learning?

- Use of Federal Title Grants – Title I, Title II, Title IV
- Use of *Temporary* Federal Stimulus Grants – CRRSA & ARPA

2022-23 State Aid – *Foundation Aid*



- Fully Phased in Over 3 Years (2021-22, 2022-23, 2023-24)
- East Rochester is Currently 85% Funded Per NYS
- New Updates in November 2021
- An Estimated **\$1,215,143** Remains Due to ER to be Fully-Funded
- Methodology – 50% of Remaining Funds in 2022-23; Full Funding by 2023-24

Is this information reliable?



Expenditures 2022-2023



Considerations for 2022-2023

- Universal Pre-K Program
- Student Counseling Needs
- ELL Services
- School to Career Student Services
- Security
- Special Education Services
- BOCES Communications



Budget *Components* – 2022-2023



- **Expenditures**

- Contractual Obligations (Salaries)
- Benefits
- Debt Service
- BOCES Services
- Contractual & Supplies

- **Revenue**

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

Projected Contractual Obligations 2022-2023

Contractual Obligations	2022-2023	2021-2022	Dollar Change	% Change
Instructional	\$ 8,970,031	\$ 8,545,703	\$424,328	4.97%
Non-Instructional	\$ 2,277,118	\$ 2,162,636	\$114,482	5.29%
TOTAL	\$11,247,149	\$10,708,339	\$538,810	5.03%

Areas of Continued Focus:

- Possible Retirements
- Staffing vs Enrollment with Program Consideration (Admin Cabinet)
- Contractual Updates

Projected Employee Benefits 2022-2023

Employee Benefits	2022-2023	2021-2022	\$ Change	% Change
Health/Dental Insurance	\$5,270,471	\$5,020,471	\$250,000	5.00%
Retirement Contributions (ERS/TRS) *	\$1,161,149	\$1,195,986	(\$34,837)	(2.91%)
Payroll Taxes	\$870,000	\$851,270	\$18,730	2.20%
Workers Compensation *	\$135,252	\$132,600	\$ 2,652	2.00%
Life/Disability Insurance	\$18,000	\$18,000	\$ 0	0.00%
Unemployment Insurance *	\$5,000	\$50,000	(\$45,000)	(90.00%)
Terminal Leave	\$20,000	\$20,000	\$0.00	0.00%
Total Benefits:	\$7,479,872	\$7,288,327	\$191,545	2.63%

** Offset by the Use of Reserve Dollars*

Projected BOCES Services 2022-2023

BOCES Services	2022-2023	2021-2022	\$ Change	% Change
Central Administration (BOE)	\$15,545	\$14,995	\$550	3.67%
Finance	\$392,650	\$383,952	\$8,698	2.27%
Personnel/Staff/Legal	\$95,916	\$85,770	\$10,146	11.83%
Central Services (O&M, Administrative Tech Support)	\$86,984	\$84,450	\$2,534	3.00%
Transportation	\$105,272	\$99,313	\$5,959	6.00%
Instructional Technology	\$280,000	\$366,097	(\$86,097)	(23.52%)
Curriculum & Staff Development	\$76,301	\$74,805	\$1,496	2.00%
Regular Instruction (Pupil Services, EMCC, Athletics)	\$1,050,542	\$1,042,665	\$7,877	0.76%
Special Education	\$3,374,102	\$3,213,430	\$160,672	5.00%
Special Items (BOCES Admin Support & Capital)	\$176,483	\$176,483	\$0	0%
Benefits Consortium Administration	\$21,320	\$20,500	\$820	4.00%
Total BOCES Services:	\$5,675,115	\$5,562,460	\$112,655	2.03%

Projected Debt Service 2022-2023

Debt Service	2022-2023	2021-2022	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$1,793,100	\$1,856,996	(\$63,896)	(3.44%)

Projected Utilities 2022-2023

Utilities	2022-2023	2021-2022	\$ Change	% Change
Natural Gas	\$120,000	\$114,000	\$6,000	5.26%
Electricity	\$342,000	\$320,000	\$22,000	6.88%
Water & Sewer	\$22,000	\$20,000	\$2,000	10.00%
Telephone	\$12,000	\$10,000	\$2,000	20.00%
Total Utilities:	\$496,000	\$464,000	\$32,000	6.90%

Projected Transportation 2022-2023

Contract Transportation	2022-2023	2021-2022	\$ Change	% Change
Special Needs Transportation	\$420,850	\$412,850	\$8,000	1.94%
Private & Parochial Transportation	\$337,153	\$325,000	\$12,153	3.74%
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	\$20,696	\$0.00	0.00%
Total Contract Transportation	\$850,699	\$830,546	\$20,153	2.43%
District-Operated Transportation				
Lease of Bus	\$25,000	\$25,000	\$0.00	0.00%
Insurance	\$18,000	\$18,000	\$0.00	0.00%
Fuel	\$7,500	\$6,500	\$1,000	15.38%
Other	\$2,500	\$2,500	\$0.00	0.00%
Total District-Owned Transportation	\$53,000	\$52,000	\$1,000	1.92%
Total Transportation:	\$903,699	\$882,546	\$21,153	2.40%

Projected Contractual Services & Supplies 2022-2023

Contractual Services & Supplies	2022-2023	2021-2022	\$ Change	% Change
Utilities	\$496,000	\$464,000	\$32,000	6.90%
Transportation (Contract & District-Operated)	\$903,699	\$882,546	\$21,153	2.40%
Liability Insurance	\$180,000	\$157,000	\$23,000	14.65%
Private Placement Tuitions	\$710,882	\$710,882	\$0	0.00%
All Other	\$1,620,000	\$1,579,584	\$40,416	2.56%
Total	\$3,910,581	\$3,794,012	\$116,569	3.07%
Equipment	\$100,000	\$119,182	(\$19,182)	(16.09%)



Projected Total Expenses 2022-2023

Expenses	Amount	Comparison to 2021-2022
Salaries	\$11,247,149	+5.03%
Employee Benefits	\$ 7,479,872	+2.63%
BOCES Services	\$ 5,675,115	+2.03%
Debt Service	\$ 1,793,100	(3.44%)
Equipment	\$ 100,000	(16.09%)
Contractual & Supplies	\$ 3,910,581	+3.07%
Total Expenditures	\$30,205,817	2.85% Overall Increase; \$837,497

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 2022-23 Budget as Information Develops
 - First Look at Governor's Proposed Budget for 2022-2023
 - Revenues & Update of District Reserve Plan
 - Deeper Look at Expenditures
- *Next* Budget Workshop: **February 1, 2022**
- *Next* Board Meeting & Budget Presentation: **February 8, 2022**