



2022-23 Budget *Development* Update

Budget Workshop

March 1, 2022



Workshop Agenda



- 2022-23 Foundation Aid – *History*
- Bird & Morgan Lease – *Update*
- Budget – 5-Year *Forecast*
- 2022-23 *Proposed* Equipment
- 2022-23 *Proposed* Budget Enhancements
- 2022-23 Revenues/Expenses – *Update*



History of Foundation Aid



- 1993 Campaign for Fiscal Equity (CFE)
- Created in 2007
 - Consolidation of 30+ Aid Categories
 - Unrestricted Operating Aid for Districts
 - Formula Based on Factors Specific to School & Community
 - Fully Phase-In by 2011-12
- Created to be: **Simple, Fair, Predictable**



Student Need

Weighted Pupil
Counts

Regional Cost
Differences

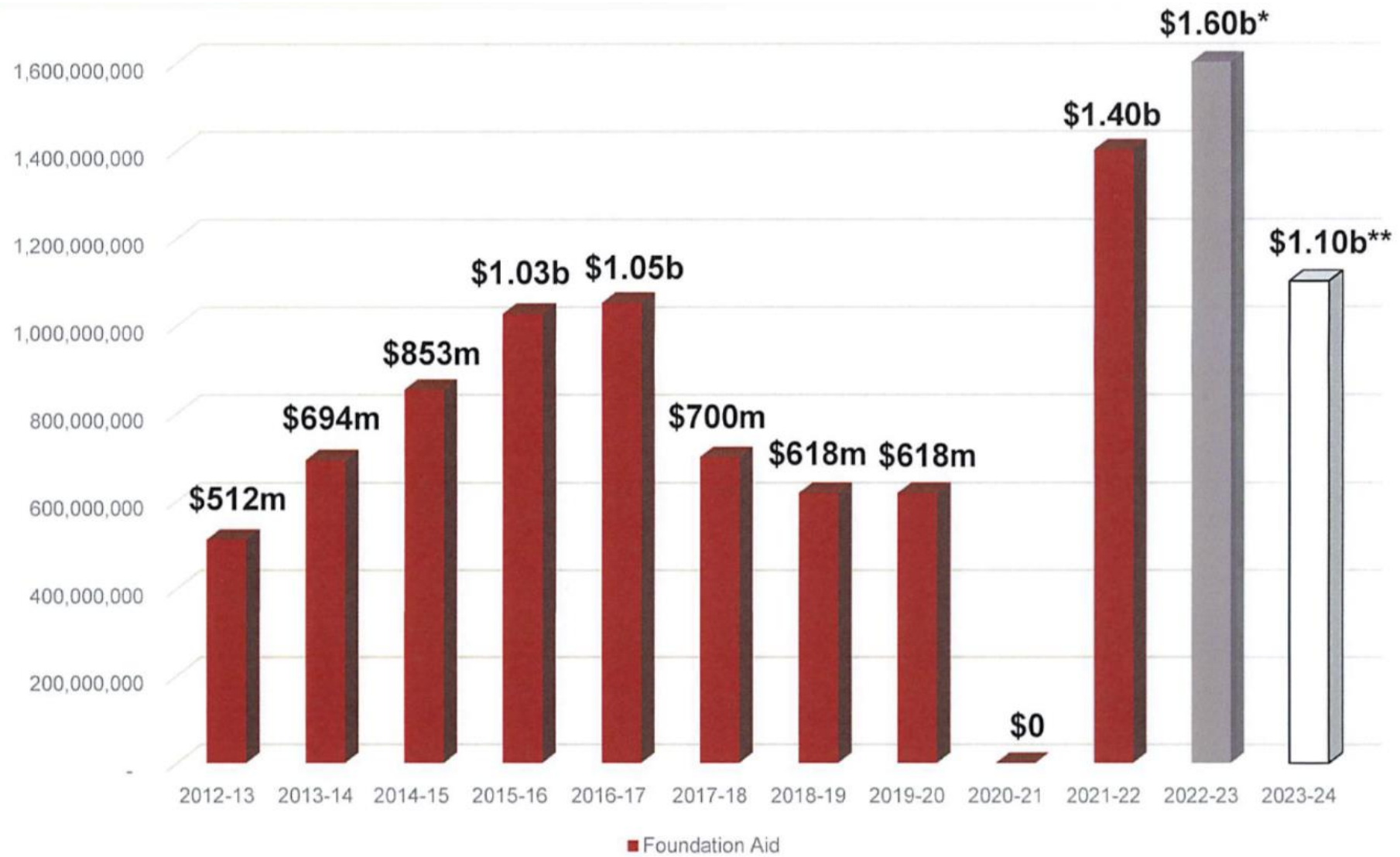
Community Ability
to Pay



Foundation Aid *Historical Timeline*

- 2007 – Foundation Created
 - 2009 – Foundation aid Amounts Frozen
 - 2010 – Gap Elimination Adjustment (GEA)
 - 2011 – Property Tax Cap Law Introduced
 - 2016 – GEA Fully Restored
 - 2020 – No Aid Increase (Pandemic Adjustment)
 - 2021 – Increase of Foundation Aid with Promise of 3-Year Full Phase-In
- Aid Paid based on Political Negotiations and Not by Formula



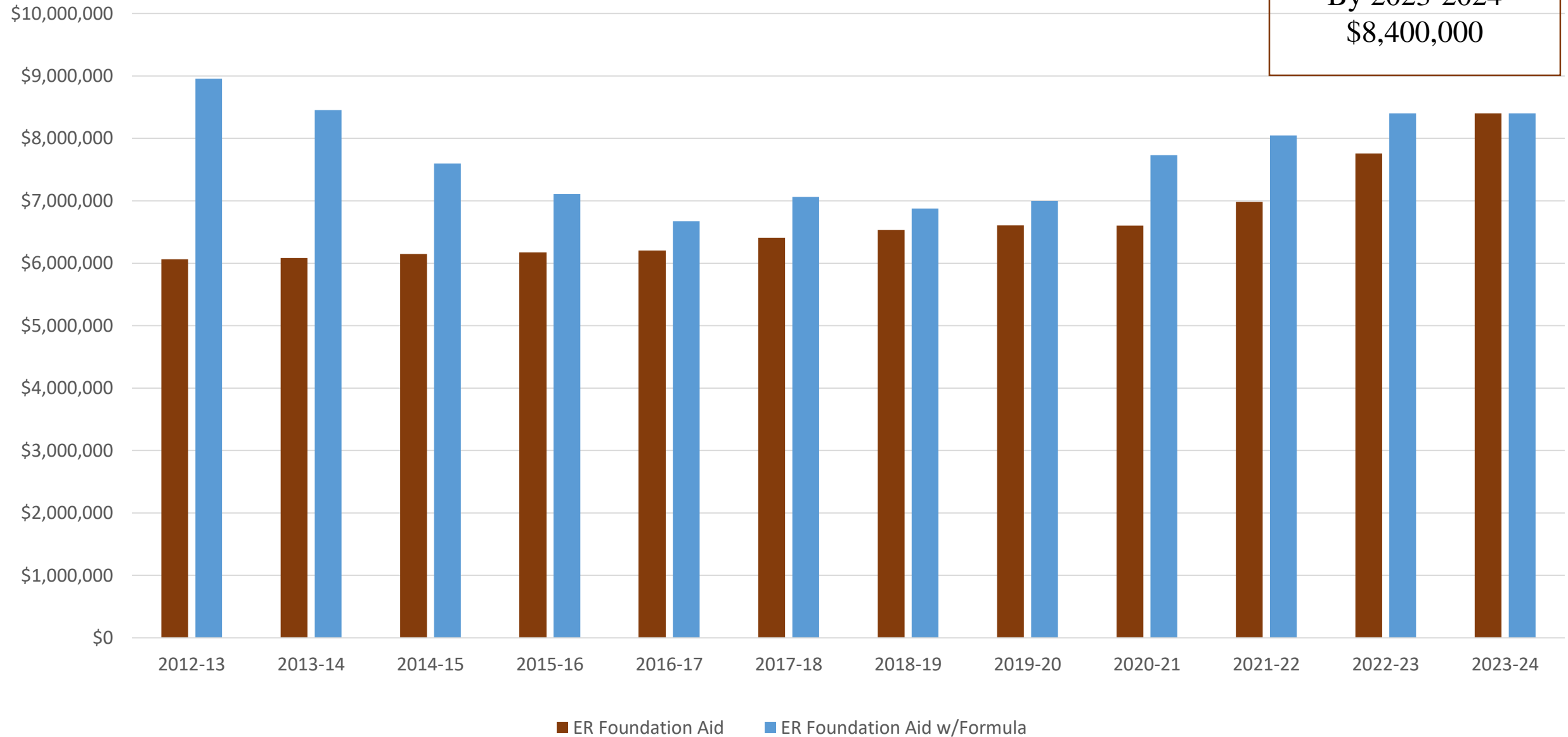


* 2022-23 Executive Budget Proposal

** 2023-24 Promised proposal to aid every district at least up to the calculated Foundation Aid Formula

ER Foundation Aid

Fully Phased-In
By 2023-2024
\$8,400,000



Bird & Morgan – Lease



- Current Lease Agreement Expires 6/30/2024
- Full Appraisal of each Building is in Process
- Ongoing Discussions with Monroe #1 BOCES
- Future Capital Work ?
- Budgetary Impact – Revenue *loss* and *Potential* New Expense





Budget 5-Year *Forecast*



Budget *Planning* Forecast

| | Budget 2021-2022 | Budget 2022-2023 | % | Budget 2023-2024 | % | Budget 2024-2025 | % | Budget 2025-2026 | % |
|--|-------------------|-------------------|-------------|-------------------|-------------|--------------------|-------------|--------------------|-------------|
| Salaries | 10,708,339 | 11,187,158 | 4.47 | 11,858,387 | 6.00 | 12,569,891 | 6.00 | 13,324,084 | 6.00 |
| Employee Benefits | 7,288,327 | 7,464,111 | 2.41 | 7,837,317 | 5.00 | 8,229,182 | 5.00 | 8,640,641 | 5.00 |
| BOCES Services | 5,562,460 | 5,784,651 | 3.99 | 6,131,730 | 6.00 | 6,499,634 | 6.00 | 6,889,612 | 6.00 |
| Debt Service | 1,896,000 | 1,793,100 | (5.43) | 1,794,150 | 0.06 | 1,794,150 | 0.00 | 1,794,150 | 0.00 |
| Equipment | 119,182 | 151,481 | 27.10 | 100,000 | (33.99) | 100,000 | 0.00 | 100,000 | 0.00 |
| Contractual & Supplies | 3,794,012 | 3,930,581 | 3.60 | 4,048,498 | 3.00 | 4,169,953 | 3.00 | 4,295,052 | 3.00 |
| Bird & Morgan - Operations & Maint | 0 | - | | 0.00 | | 180,000 | 100.00 | 195,000 | 8.33 |
| | | | | | | | | | |
| <u>Total Expenditures</u> | 29,368,320 | 30,311,082 | 3.21 | 31,770,083 | 4.81 | 33,542,810 | 5.58 | 35,238,540 | 5.06 |
| | | | | | | | | | |
| State Aid - All Categories | 11,465,950 | 12,193,725 | 6.35 | 12,803,411 | 5.00 | 13,187,514 | 3.00 | 13,583,139 | 3.00 |
| Urban Suburban Aid | 331,600 | 331,600 | 0.00 | 331,600 | 0.00 | 331,600 | 0.00 | 331,600 | 0.00 |
| BOCES Rent | 75,000 | 75,000 | 0.00 | 75,000 | 0.00 | 0.00 | (100.00) | 0.00 | 0.00 |
| Other Revenues | 392,000 | 385,000 | (1.79) | 400,000 | 3.90 | 400,000 | 0.00 | 400,000 | 0.00 |
| Monroe County Sales Tax | 850,000 | 850,000 | 0.00 | 850,000 | 0.00 | 900,000 | 5.88 | 900,000 | 0.00 |
| Real Property Tax Levy | 14,931,606 | 15,168,233 | 1.58 | 15,399,476 | 1.52 | 15,767,695 | 2.39 | 15,937,794 | 1.08 |
| | | | | | | | | | |
| <u>Total Revenue</u> | 28,046,156 | 29,003,558 | 3.41 | 29,859,487 | 2.95 | 30,586,809 | 2.44 | 31,152,533 | 1.85 |
| | | | | | | | | | |
| Surplus/(Deficit) | (1,322,164) | (1,307,524) | | (1,910,595) | | (2,956,002) | | (4,086,007) | |
| | | | | | | | | | |
| Use of Reserves | 922,164 | 743,732 | | 800,000 | | 800,000 | | 800,000 | |
| Appropriated Fund Balance | 400,000 | 400,000 | | 400,000 | | 400,000 | | 400,000 | |
| | | | | | | | | | |
| <u>Adjusted Surplus/(Deficit)</u> | - | (163,792) | | (710,595) | | (1,756,002) | | (2,886,007) | |



2022-23 Budget *Proposed* Enhancements



Proposed Enhancements to Staffing



*2022-23 NEW General Fund Supported Positions

- (1.5 FTE) ENL Teachers
- (1 FTE) Elementary Teacher
- (.5 FTE) K-12 Counselor
- (.75 FTE) Registrar, Residency, & Data Position
- (2 FTE) 1:1 Aide Positions

*2022-23 Federally Funded (ARPA) Supported Positions

Transitioning to General Fund in 2023-24

- (.5 FTE) ENL Teacher
- (.5 FTE) K-12 Counselor
- (.25 FTE) Registrar, Residency, & Data Position



Proposed Changes to BOCES Services



- School Information Service (Communication)
- Sports Video Management – Streaming
- ENL Translation Services
- Data, Privacy, & Security - Gaggle
- Diversity & Equity
- Rate Increases Reflecting Labor Shortages
- Rate Increases Reflecting Low Enrollment





2022-23 Equipment *Planning*



Equipment Reserve Itemized List – 2022-23

| Operations & Maintenance | Amount |
|---|----------|
| 1986 Kubota Tractor (snowblower, backhoe, front-load) Replacement | \$39,000 |
| 1995 Small Gator Replacement | \$8,500 |
| Vacuum Replacements (3) | \$1,200 |
| Carpet Extractor | \$3,500 |
| Total O&M | \$52,200 |

| PK – 12 Instructional Program | Amount |
|---|----------|
| PK-5 Elementary | |
| Classroom and/or Office Furniture | \$7,000 |
| Musical Instruments | \$4,000 |
| Gr 6-12 Jr/Sr High School | |
| Classroom and/or Office Furniture | \$7,000 |
| Musical Instruments | \$5,000 |
| Science Equipment/Culinary Arts Equipment | \$2,190 |
| Total Instructional Program | \$25,190 |

| Instructional Audio-Visual & Computer Hardware | Amount |
|--|----------|
| Auditorium AV (Amps, Lights, Cameras, Musical Equip) | \$12,200 |
| Printers, Scanners – Replacements | \$6,000 |
| Phones & Hardware - Replacements | \$2,080 |
| Networking/Computer Equipment | \$2,500 |
| Laptops (6) Replacements | \$7,800 |
| General Classroom Hardware | \$1,500 |
| Total Instructional AV & Computer Hardware | \$32,080 |

| Interscholastic Athletics | Amount |
|--|----------|
| Wellness Center (2 Ellipticals, 1 Trainer, 2 Treadmills) | \$17,996 |
| HS Gym Sound System | \$15,050 |
| Outdoor Tables (5) – Concession Stand Area | \$6,515 |
| Porta Phone Headsets | \$2,450 |
| Total Interscholastic Athletics | \$42,011 |

Grand Total = \$151,481

Projected Total Expenses 2022-23



| Expenses | Amount | Comparison to 2021-2022 |
|------------------------------------|---------------------|--|
| Contractual Obligations (Salaries) | \$11,187,158 | +4.47% |
| Employee Benefits | \$ 7,464,111 | +2.41% |
| BOCES Services | \$ 5,784,651 | +3.99% |
| Debt Service | \$ 1,793,100 | (5.43%) |
| Equipment | \$ 151,481 | +27.10% |
| Contractual & Supplies | \$ 3,930,581 | +3.60% |
| Total Expenditures | \$30,311,082 | 3.21% Overall Increase; \$942,762 |



Projected Total Revenue 2022-23



| Revenue | Projected Amount | Detail |
|--|------------------|--|
| State Aid – All Categories | \$12,193,725 | Based on 21-22 Output Reports |
| Urban-Suburban Transfer Aid | \$331,600 | Analyzation in Progress |
| BOCES Rent | \$75,000 | Per Lease Agreement |
| Other Revenues (Medicaid, PILOT, Interest) | \$385,000 | Reflects Decrease in Interest Earnings |
| Monroe County Sales Tax | \$850,000 | Increase Based on History |
| Real Property Tax | \$15,168,233 | +1.58%; \$236,627 in Levy |
| Reserves | \$743,732 | Decrease in Unemployment Rsv |
| Appropriated Fund Balance | \$400,000 | Same Figure as 21-22 |
| Total <i>Projected</i> Revenue | \$30,147,290 | |



The *Gap* Between Revenue & Expenses

- Holding at \$163,792
- Areas of Focus
 - Final State Aid Figures
 - Staffing vs Enrollment – Prioritizing Need
 - Evaluation of Budget Figures from Buildings
 - Continued Reduction of Expenses Where Possible
 - Additional Retirements



Next Steps



- Continue Aligning Budget Initiatives with the District's Vision, Mission, and Core Values
- Continue Discussions with the Admin Team
- Watch for New Information on State Budget – 2nd Aid Run
- *Next* Board Meeting & Budget Update: March 8, 2022
- *Next* Budget Workshop: **Thursday**, April 7, 2022

