



Budget *Development* Update 2022-2023

Board of Education Meeting
March 8, 2022



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



Proposed Expenditures 2022-2023



Projected Contractual Obligations 2022-2023

Contractual Obligations	2022-2023	2021-2022	Dollar Change	% Change
Instructional	\$ 8,907,059	\$ 8,545,703	\$361,356	4.23%
Non-Instructional	\$ 2,280,099	\$ 2,162,636	\$117,463	5.43%
Total	\$11,187,158	\$10,708,339	\$478,819	4.47%

- Retirements – (5) Instructional; (3) Non-Instructional
- Proposed Staffing Enhancements – (4) Instructional; (3) Non-Instructional

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



Projected Employee Benefits 2022-2023

Employee Benefits	2022-2023	2021-2022	\$ Change	% Change
Health/Dental Insurance	\$5,224,422	\$5,020,471	\$203,951	4.06%
Retirement Contributions (ERS/TRS) *	\$1,176,129	\$1,195,986	(\$19,857)	(1.66%)
Payroll Taxes	\$885,308	\$851,270	\$34,038	4.00%
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:	\$7,464,111	\$7,288,327	\$175,784	2.41%

** Offset by the Use of Reserve Dollars*

Projected BOCES Services 2022-2023

BOCES Services	2022-2023	2021-2022	\$ Change	% Change
Central Administration (BOE)	\$15,080	\$14,995	\$85	0.57%
Finance	\$412,408	\$383,952	\$28,456	7.41%
Personnel/Staff/Legal	\$105,971	\$85,770	\$20,201	23.55%
Central Services (O&M, Administrative Tech Support)	\$86,180	\$84,450	\$1,730	2.05%
Transportation	\$102,557	\$99,313	\$3,244	3.27%
Instructional Technology	\$306,937	\$366,097	(\$59,160)	(16.16%)
Curriculum & Staff Development	\$78,047	\$74,805	\$3,242	4.33%
Regular Instruction (Pupil Services, EMCC, Athletics)	\$1,088,107	\$1,042,665	\$45,442	4.36%
Special Education	\$3,399,707	\$3,213,430	\$186,277	5.80%
Special Items (BOCES Admin Support & Capital)	\$169,025	\$176,483	(\$7,458)	(4.23%)
Benefits Consortium Administration	\$20,582	\$20,500	\$82	0.40%
Total BOCES Services:	\$5,784,601	\$5,562,460	\$222,141	3.99%

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



Technology Reserve Itemized List – 2022-23

	Amount
Chromebooks	\$110,800
Auditorium Projector	\$9,000
	\$25,000
Total <i>Projected</i> Technology Reserve Items	\$144,800

Projected Debt Service 2022-2023

Debt Service	2022-2023	2021-2022	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$1,793,100	\$1,896,000	(\$102,900)	(5.43%)

Projected Utilities 2022-2023

Utilities	2022-2023	2021-2022	\$ Change	% Change
Natural Gas	\$140,000	\$114,000	\$26,000	22.81%
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:	\$516,000	\$464,000	\$52,000	11.21%

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	\$516,000	\$464,000	\$52,000	11.21%
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	\$1,579,584	\$1,579,584	\$0	0.00%
Total	\$3,890,165	\$3,794,012	\$96,153	2.53%
Equipment	\$151,481	\$119,182	\$32,299	27.10%

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 2022-2023



Expenses	Amount	Comparison to 2021-2022
Contractual Obligations (Salaries)	\$11,187,158	+4.47%
Employee Benefits	\$ 7,464,111	+2.41%
BOCES Services	\$ 5,784,601	+3.99%
Debt Service	\$ 1,793,100	(5.43%)
Equipment	\$ 151,481	+27.10%
Contractual & Supplies	\$ 3,890,165	+2.53%
Total Expenditures	\$30,270,616	3.07% Overall Increase; \$902,296





Proposed Revenue 2022-23



State Aid	2022-23	2022-23	\$ Change
Foundation Aid	\$7,755,911	\$7,755,911	\$0
Universal Pre-K	\$156,349	\$100,510	(\$55,839)
BOCES Aid	\$1,209,685	\$1,209,685	\$0
Public Excess Cost Aid	\$398,337	\$350,773	(\$47,564)
Private Excess Cost Aid	\$142,764	\$142,764	\$0
Hardware/Technology Aid	\$18,957	\$18,957	\$0
Software/Library/Textbook Aid	\$81,890	\$81,890	\$0
Transportation Aid	\$674,893	\$526,233	(\$148,660)
Building Aid	\$1,326,922	\$1,681,681	\$354,759
High Tax Aid	\$325,321	\$325,321	\$0
Total	\$12,091,029	\$12,193,725	\$102,696

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

2022-2023 Tax Levy Limit Calculation		Explanation/Details
Tax Base Growth Factor	1.0024	Rates provided by OSC
Allowable Levy Growth Factor	1.0200	Lesser of CPI or 2%
Prior Year Tax Levy	\$14,931,606	2021-2022 Levy
Prior Year Levy x Tax Base Growth Factor	\$14,967,442	
Add: PILOTS Receivable for prior year	\$ 130,000	Roll 21-22 estimate
Subtract: Prior year Capital Levy	\$ 300,936	
Adjusted Prior year Tax Levy	\$14,796,505	
Adjusted Prior year Tax Levy x Allowable Levy Growth Factor	\$15,092,436	
Less: PILOTS Receivable for Coming Year	\$ 140,000	Assessor validation & rate projected
Available Carryover	\$0	
Coming Year Local Capital Levy Share	\$ 215,797	Capital Expenses Exceed Aid Generated
2022-2023 Exemptions	\$0	ERS/TRS rate changes – no exemption
Maximum Allowable Levy Limit	<u>\$15,168,233</u>	<u>1.58%</u>

Other Revenue 2022-23



Source	22-23 Proposed Budget Amount	21-22 Adopted Budget Amount
PILOT (Payments In Lieu of Taxes)	\$140,000	\$130,000
Non-Property Tax – Monroe County Sales Tax	\$850,000	\$850,000
Admissions/Student Fees	\$ 5,000	\$ 5,000
Interest & Earnings	\$20,000	\$40,000
Rental of Real Property	\$10,000	\$7,000
Rental of Real Property - BOCES	\$75,000	\$75,000
Miscellaneous – E-Rate; Swim Prog.	\$60,000	\$60,000
Medicaid	\$50,000	\$50,000
BOCES - Surplus	\$100,000	\$100,000
Total Other Revenue	\$1,310,000	\$1,317,000



Use of *Reserves* 2022-23



Source	22-23 Proposed Budget Amount	21-22 Adopted Budget Amount
Mandatory Reserve for Debt	\$0	\$0
Capital Reserve for Technology	\$144,800	\$290,000
Capital Reserve for Equipment	\$151,481	\$119,182
Unemployment Reserve	\$5,000	\$50,000
Retirement Contribution Reserve (TRS only)	\$309,851	\$330,382
	\$132,600	\$132,600
Total Use of Reserves	\$743,732	\$922,164



Appropriated Fund Balance 2022-23



Source	22-23 Proposed Budget Amount	21-22 Proposed Budget Amount
Appropriated Fund Balance	\$400,000	\$400,000



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	Same Figure as 21-22
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

- \$123,326
- Areas of Focus
 - Final State Aid Figures
 - Staffing vs Enrollment – Prioritizing Need
 - Continued Reduction of Expenses Where Possible
 - Continued analyzation of Revenue Areas
 - 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* Budget Workshop: **Thursday, April 7, 2022**
- *Next* Board Meeting & Budget Adoption: **April 12, 2022**

