



# Budget *Development* Update 2022-2023

Board of Education Meeting  
April 7, 2022



# Workshop Agenda



- 2022-23 NYS Executive Budget – *Enacted?*
- 2022-23 *Budgeted* State Aid
- Gap – *Closing Measures*
- Revenues/Expenses – *Updated*
- 2022-23 Tax Levy vs Tax Rate – *Equalization Rates*
- Important Dates – *We're Almost There!*

# 2022-23 *Enacted* NYS Budget



The NYS Budget was **Not** Passed on April 4:

- Examined Data from February 2022 Database Update
  - Inflation Considered
  - Any Updated Data from SAMS
  - Any Updated Data from SIRS





# 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 ???



State Aid	2022-23 Governor's Proposed Figures	2022-23 <u>Proposed</u> Budget Figures	\$ Change
Foundation Aid	\$7,755,911	\$7,727,651	(\$28,260)
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	\$12,165,465	\$74,436

## EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email [staci.sansoucie@erschools.org](mailto:staci.sansoucie@erschools.org)

# Proposed Aid Figures – *Comparison*

State Aid	2022-23 <u>Proposed</u> Budget Figures	2021-22 <u>Adopted</u> Budget Figures	\$ Change
Foundation Aid	\$7,727,651	\$6,982,918	\$744,733
Universal Pre-K	\$100,510	\$117,262	(\$16,752)
BOCES Aid	\$1,209,685	\$1,242,518	(\$32,833)
Public Excess Cost Aid	\$350,773	\$350,773	\$0
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	\$526,233	\$479,437	\$46,796
Building Aid	\$1,681,681	\$1,718,866	(\$37,185)
High Tax Aid	\$325,321	\$325,321	\$0
Total	\$12,165,465	\$11,465,950	\$699,515

**EAST ROCHESTER UNION FREE SCHOOL DISTRICT**

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# *Projected* Total Revenue 2022-23



Revenue	Projected Amount	Detail
State Aid – All Categories	\$12,165,465	Based on Updated February 2022 Data
Urban-Suburban Transfer Aid	\$393,750	21-22 Students Added
BOCES Rent	\$75,000	Per Lease Agreement
Other Revenues (Medicaid, PILOT, Interest)	\$385,000	Reflects Decrease in Interest Earnings
Monroe County Sales Tax	\$900,000	Increase Based on 5-Yr Trend
Real Property Tax	\$15,168,233	+1.58%; \$236,627 in Levy
Reserves	\$768,394	Decrease in Unemployment Rsv
Appropriated Fund Balance	\$400,000	Same Figure as 21-22
Total <i>Projected</i> Revenue	\$30,255,842	



# *Gap* Closing Measures

- Foundation Aid Increase
- Additional Sales Tax Revenue
- Savings from Retirements (Salary & Benefits)
- Slower Transition of ENL Position to Budget from ARP Funds
- Reductions in Non-Salary Expense Codes





# *Projected* Contractual Obligations 2022-2023

Contractual Obligations	2022-2023	2021-2022	Dollar Change	% Change
Instructional	\$ 8,900,522	\$ 8,545,703	\$354,819	4.15%
Non-Instructional	\$ 2,268,909	\$ 2,162,636	\$106,273	4.91%
Total	\$11,169,431	\$10,708,339	\$461,092	4.31%

## *Items Affecting Salaries:*

- Retirements (5) Instructional; (6) Non-Instructional
- Added ENL Teachers, Counselor, Elementary Teacher
- Creation of Registrar, Residency, & Data Position
- Increase in 1:1 Aide Positions
- 2022-23 Longevities

# *Proposed* Enhancements to Staffing



## \*2022-23 NEW General Fund Supported Positions

- (1.0 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

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



# *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	\$39,953	\$37,000	\$2,953	7.98%
Field Trips	\$20,696	\$20,696	\$0.00	0.00%
<b>Total Contract Transportation</b>	<b>\$853,652</b>	<b>\$830,546</b>	<b>\$23,106</b>	<b>2.78%</b>
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%
<b>Total District-Owned Transportation</b>	<b>\$53,000</b>	<b>\$52,000</b>	<b>\$1,000</b>	<b>1.92%</b>
<b>Total Transportation:</b>	<b>\$906,652</b>	<b>\$882,546</b>	<b>\$24,106</b>	<b>2.73%</b>

# *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)	\$906,652	\$882,546	\$24,106	2.73%
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	\$3,893,118	\$3,794,012	\$99,106	2.61%
Equipment	\$151,481	\$119,182	\$32,299	27.10%

# *Projected* Total Expenses 2022-2023



Expenses	Amount	Comparison to 2021-2022
Contractual Obligations (Salaries)	\$11,169,431	+4.31%
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	\$ 3,893,118	+2.61%
<b>Total Expenditures</b>	<b>\$30,255,842</b>	<b>3.02% Overall Increase; \$887,522</b>





*Total Proposed* Budget 2022-2023  
\$30,255,842  
3.02% Budget-to-Budget Increase



# Tax Levy – *Anticipated Equalization Rates*

- Here's What We Know:

- Assessment Projections Indicate No Growth in ER, Pittsford, Perinton
  - Towns Pulling Back Their Reassessment Measures – Again for 2022
  - Equalization Rates Will Be Well Below 100% for ER, Pittsford, and Perinton
    - *Q - What Does This Mean?*
      - A - Assessments Are Running Below Fair Market Values (FMV)
      - NYS Assigns Equalization Rates Based on State-Wide FMV
  - Less Assessment + Below 100% Equalization Rate = Higher Tax Rates
  - Lower Levy Growth of 1.58% Estimates a Tax Rate Increase of Less Than \$1.00/\$1000 for East Rochester or an Estimated \$27.92/\$1000.



# Important Dates

