



The 2022-2023 *Proposed* Budget

Board of Education Meeting

April 12, 2022



The **ER** Budget Development Approach



DiscoverER 2022-2027:

Measurable Goals Developed with a Collaborative Approach to Match the Work Required for Our Strategic Plan with Funding Sources in the 22-23 School Year

- Continued Alignment with the **District's Mission, Vision, and Core Values**
- Lower Early Elementary Class Size Averages
- Convert a Portion of Mental Health Resources from Federal Grants to the Operating Budget
- Provide a Safe and Secure Environment for our Students, Staff and Community
- Account for Staffing Shortages, Supply Chain Disruptions and Inflation Related Factors
- Provide Resources to Adjust Curriculum and Instruction in Response to Changing Expectations and Needs
- Present Tax Cap Compliant Budget for Your Consideration



2022-2023 Proposed Budget *Enhancements*

- Mental Health Student Support – K-12 Counselor
- ENL Teachers
- Elementary Teacher
- Teacher Aides
- District Registration & Data Support
- Aidable BOCES Services
- Special Education Planning



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

Expenditures 2022-2023



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 Salary & Wage Planning:

- 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 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*

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



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%

Technology Reserve Itemized List – 2022-2023

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

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	\$39,953	\$37,000	\$2,953	7.98%
Field Trips	\$20,696	\$20,696	\$0.00	0.00%
Total Contract Transportation	\$853,652	\$830,546	\$23,106	2.78%
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:	\$906,652	\$882,546	\$24,106	2.73%

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%

Equipment Reserve Itemized List – 2022-2023

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 & Wages)	\$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%
Total Expenditures	\$30,255,842	3.02% Overall Increase; \$887,522





3-Part State *Component* Budget



2022-2023 *Administrative* Component

	22-23 Proposed	21-22 Adopted	\$ Change
Board of Education	67,280	65,342	1,938
Central Administration	248,206	238,740	9,466
Finance	829,042	804,157	24,885
Legal Services	73,666	72,757	909
Personnel	67,860	43,309	24,551
Records Management	9,504	9,486	18
Public Information	68,300	48,800	19,500
Other Special Items	400,625	385,083	15,542
Curriculum Development & Supervision	280,682	264,550	16,132
Supervision Regular School	641,461	615,673	25,788
Employee Benefits	<u>895,763</u>	<u>875,099</u>	<u>20,664</u>
Total Administrative	3,582,389	3,422,996	159,393

11.84%

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

2022-2023 *Program* Component

	22-23 Proposed	21-22 Adopted	\$ Change
Other Central Services	146,968	172,078	(25,110)
Instruction	15,029,917	14,412,862	617,055
Other District Transportation	75,976	72,808	3,168
Lease of School Bus	25,000	25,000	0
Contract Transportation	956,209	929,859	26,350
Community Service	41,600	41,600	0
Employee Benefits	<u>6,066,401</u>	<u>5,923,545</u>	<u>142,856</u>
Total Program	22,342,071	21,577,752	764,319

73.84%

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

2022-2023 *Capital* Component

	22-23 Proposed	21-22 Adopted	\$ Change
Plant Operation	1,557,024	1,485,863	71,161
Plant Maintenance	403,729	425,526	(21,797)
Debt Service	1,793,100	1,896,000	(102,900)
Refund of Taxes	55,000	50,000	5,000
Transfer to Capital	0	0	0
Employee Benefits	<u>522,529</u>	<u>510,183</u>	<u>12,346</u>
Total Capital	4,331,382	4,367,572	(36,190)

14.32%

2022-2023 *Total* Component Budget *Summary*

	22-23 Proposed	21-22 Adopted	\$ Change	Component % of Budget
Administrative	3,582,389	3,422,996	159,393	11.84%
Program	22,342,071	21,577,752	764,319	73.84%
Capital	4,331,382	4,367,572	(36,190)	14.32%
Total Component Budget	30,255,842	29,368,320	887,522	100.00%

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org



Revenue 2022-2023



Summary April 8 State Aid Run for ER

- Contains a 9.82% Increase in Foundation Aid
- Minor Changes in Expense-Driven Aids
- Increase in UPK Allotment but Still Driven by Enrollment
- Proceed with Caution
- NYS Budget is Largely Structured on Temporary Federal Aid
- State Revenues Sensitive to Changing Economic Conditions



Proposed Total State Aid

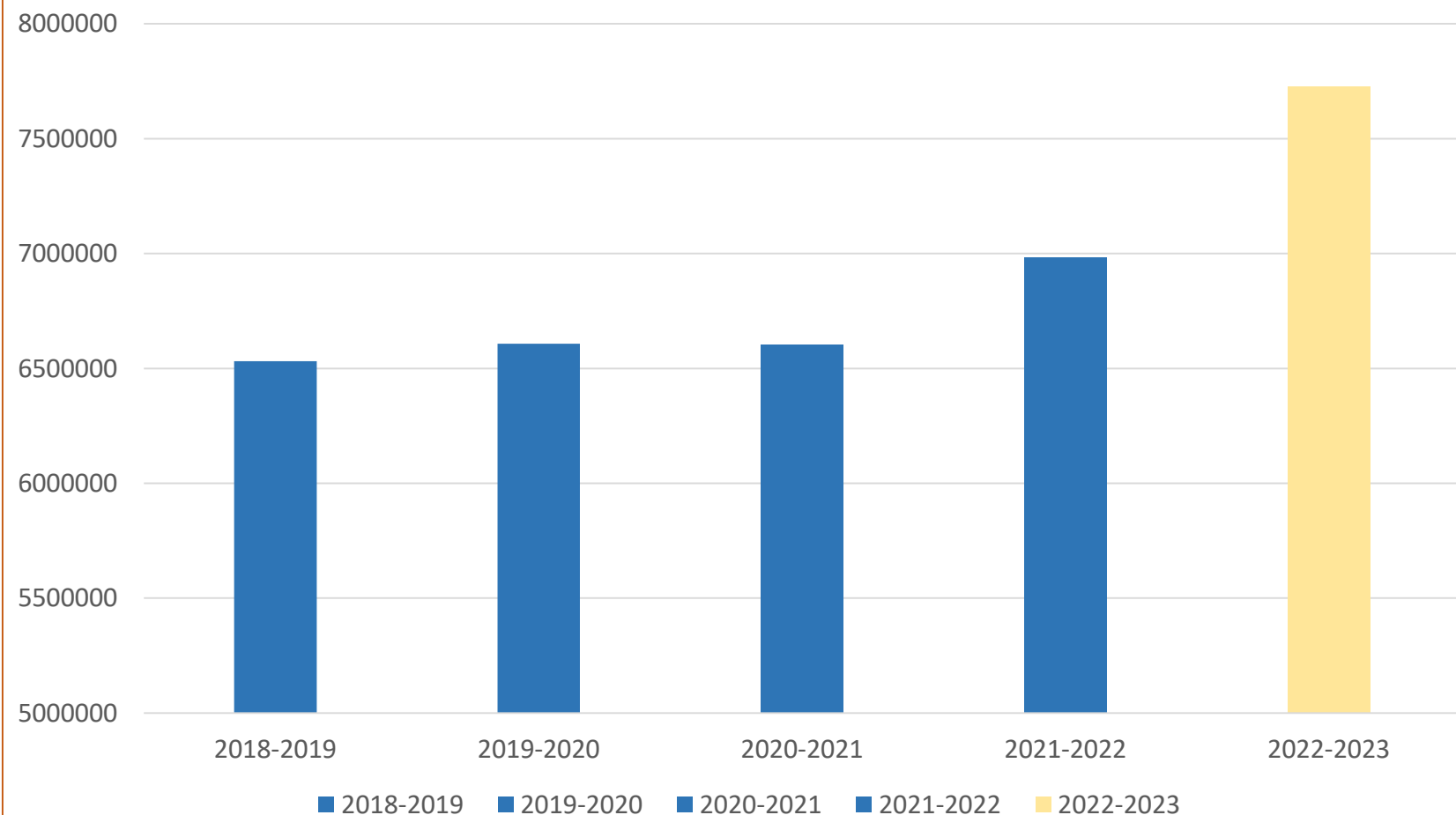
State Aid	2022-23 <u>Proposed</u> Budget Figures	2021-22 <u>Adopted</u> Budget Figures	\$ Change
Foundation Aid	\$7,727,651	\$6,982,918	\$744,733
Universal Pre-K	\$100,510	\$117,262	(\$16,752)
BOCES Aid	\$1,209,685	\$1,242,518	(\$32,833)
Public Excess Cost Aid	\$350,773	\$350,773	\$0
Private Excess Cost 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

For more information email staci.sansoucie@erschools.org



Foundation Aid History





Property Tax Cap 2022-2023

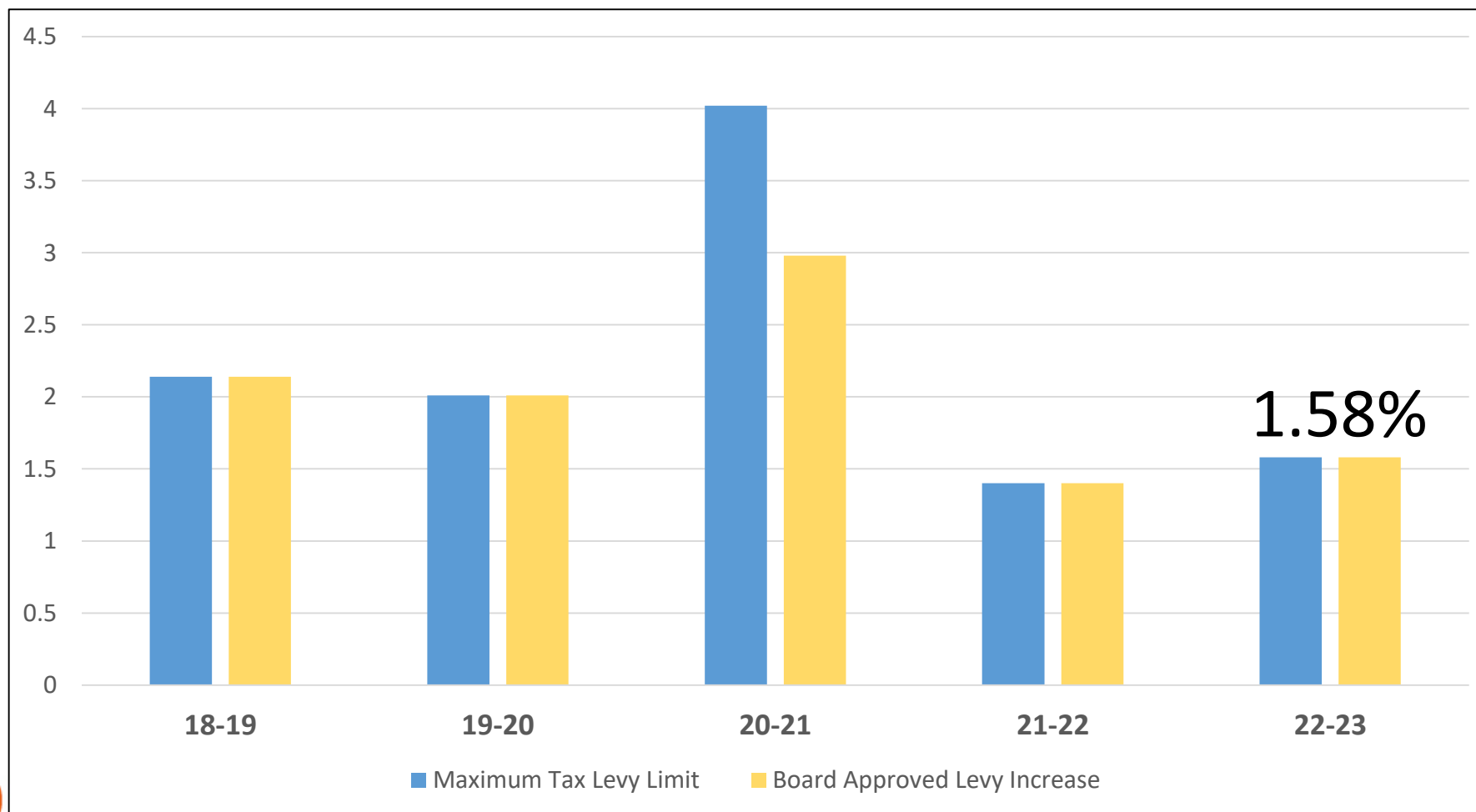


EAST ROCHESTER UNION FREE SCHOOL DISTRICT

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 22-23 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> or \$236,627



Tax Levy – *History & Proposed*



Q – “How *Does* a 1.58% Levy Increase Impact My School Taxes?”

A – **School Taxes are Determined Using 3 Factors**

- School Tax Levy – Amount Needed to Support Operating Budget
- Property Assessments – Property Values As Assigned by Town Assessor
- Equalization Rates – NYS Evaluates Assessment Practices of Each Town
 - Equalization Rates of Less than 100% means the NYS’s Collective Property Values are Greater Than the Total Assessed Value of Properties in the Town
 - Less Overall Assessment Growth Combined with Equalization Rates Below 100% Generally means a Higher Tax Rate
- **Why Do Schools Use Equalization Rates?**
 - Equalization Rates Fairly Divide the Levy into Equitable Portions Based on Collective Property Values in each Town



- Here's What We Know from the Towns:

- East Rochester, Pittsford, and Perinton Will Not Be Reassessing Properties in 2022
- Equalization Rates Will Be Well Below 100% for East Rochester, Pittsford, and Perinton in 2022-23
- Information from Each Town is an Estimate Based on their Most Current Market Value and Assessment Data



Estimated Tax Rate Information Based on Current Equalization Rates & Levy Increase of 1.58%*Assuming Flat Assessment Totals – No Reassessments*

Town	Current Equalization Rate	Current School Tax Rate
East Rochester	97%	\$26.99/1000
Pittsford	91%	\$28.77/1000
Perinton	93%	\$28.15/1000

Town	Projected Equalization Rate 2022-2023*	Estimated School Tax Rate for 2022-23*	Estimated \$ Change from 2021-22 to 2022-2023
East Rochester	87%	\$27.92/1000	\$0.93/1000
Pittsford	82%	\$29.02/1000	\$0.25/1000
Perinton	80%	\$29.75/1000	\$1.60/1000

** Final Assessment Data isn't available until July 2022*

Other Revenue 2022-2023



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	\$900,000	\$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	\$1,360,000	\$1,317,000



Use of *Reserves* 2022-2023



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	\$331,861	\$330,382
• TRS \$ 69,757		
• ERS \$262,104		
Workers' Compensation Reserve	\$135,252	\$132,600
Total Use of Reserves	\$768,394	\$922,164



Appropriated Fund Balance 2022-2023



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

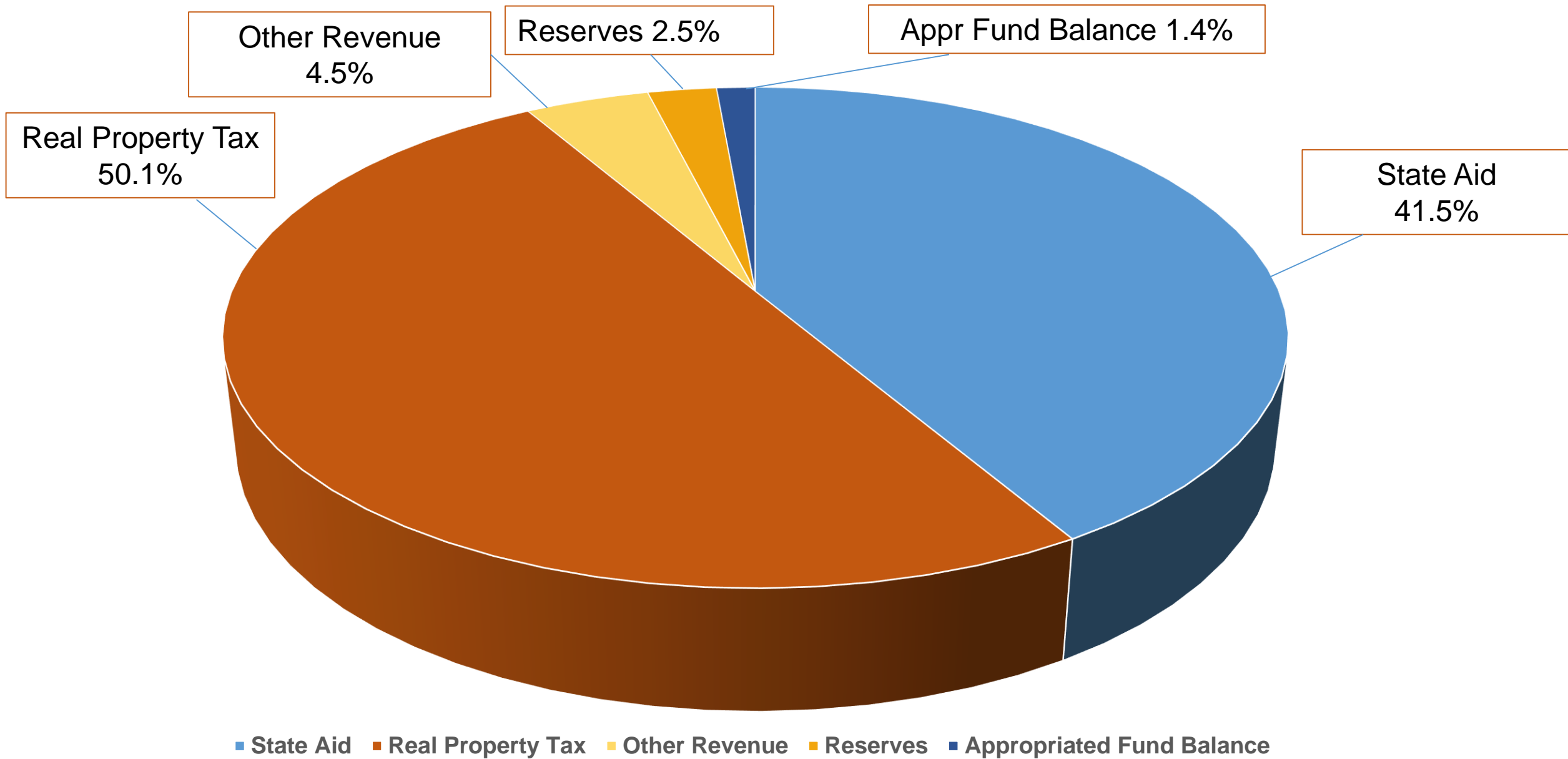


Proposed Total Revenue 2022-2023



Revenue	Projected Amount	Detail
State Aid – All Categories	\$12,165,465	Based on Updated February 2022 Data & Final Aid Run 4/8
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	





EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org



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





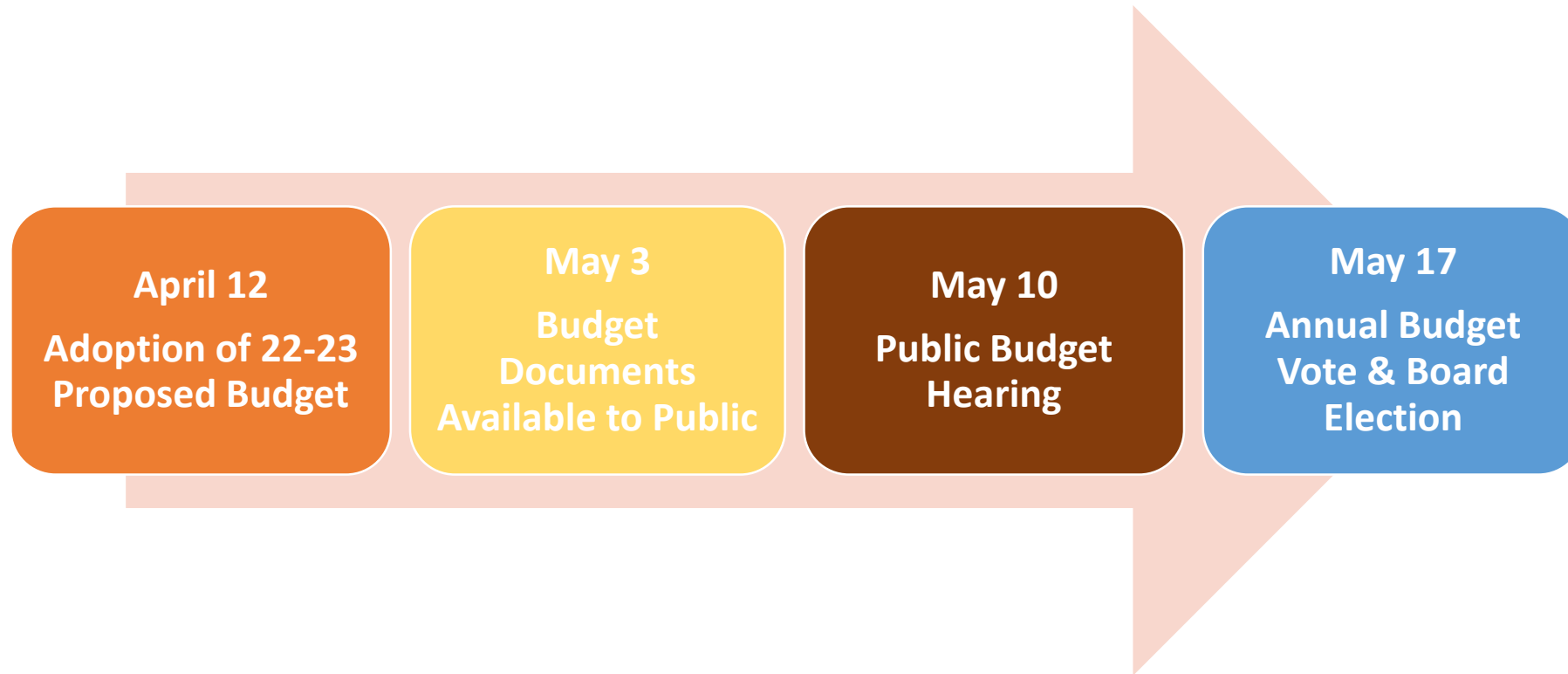
Proposed Budget Proposition for 2022-2023

GENERAL FUND BUDGET

“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized, during the 2022-2023 school year, to expend the sum of \$30,255,842, the amount determined necessary to operate the educational and support programs of the District, as presented at the Annual District Meeting, and to levy the necessary tax therefore.”



Important Dates





Annual Meeting & General Election

- **Public Vote** on the 2022-2023 Budget and Board Election – **May 17, 2022**
- Questions about Absentee Ballots or Voting? Please Email kristen.adler@erschools.org or Call (585) 248-6302 ext. 1
- Questions about Budget? Please Email staci.sansoucie@erschools.org or Call (585) 248-6308

