



Proposed Budget for 2020-2021

Budget Hearing

May 26, 2020



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

Our Budget Development *Approach*

- Alignment of Budget Initiatives with the **District's Mission, Vision, and Core Values**
 - Focused Administrative Cabinet Discussions
 - Aligning Resources with District Focus Areas
 - Intentional Alignment of UPK-12 Systems & Procedures
 - Climate, Culture, Communication
 - Implementation of High-Quality, Standards Aligned Tier 1 Instruction
 - Social-Emotional Learning (SEL)
 - Technology Integration
 - Student Engagement



Our Budget Development *Challenges*

Amidst a Pandemic We Faced:

- A Significant Budget Gap
- Decreases in State Aid
- Continued NYS Tax Cap Regulations & Restrictions
- Closure of the Economy Due to COVID-19
 - Lost Revenue in Sales Tax & Interest Earnings



Our Budget Development *Outcome*

Amidst a Pandemic *We United* to Propose a Budget With:

- A Tax Levy Increase *Below* the Levy Limit Allowed by Law
- A Districtwide *Pause* on Employee Salary Increases for 20-21
- Careful Consideration to Retirements & Reductions
- Academic Programs, Small Class-Sizes, Current Extracurricular and Interscholastic Activities Intact





Expenditures 2020-2021





Budget *Components* – 2020-2021

- **Expenditures**

- Salaries
- Benefits
- Debt Service
- BOCES Services
- Contractual & Supplies
- Transfer to Capital

- **Revenue**

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





Proposed Salaries 2020-2021

SALARIES	2020-2021	2019-2020	Dollar Change	% Change
Instructional	\$ 8,705,073	\$ 8,670,394	\$ 34,679	.40%
Non-Instructional	\$ 2,012,668	\$ 1,937,443	\$ 75,225	3.88%
TOTAL	\$10,717,741	\$10,607,837	\$ 109,904	1.04%



Proposed Employee Benefits 2020-2021

Employee Benefits	2020-2021	2019-2020	\$ Change	% Change
Health/Dental Insurance	\$4,792,677	\$4,750,000	\$42,677	.90%
Retirement Contributions (ERS/TRS)	\$1,163,305	\$1,098,000	\$65,305	5.95%
Payroll Taxes	\$851,270	\$852,000	(\$730)	(.09%)
Workers Compensation	\$130,000	\$130,000	\$0.00	0.00%
Life/Disability Insurance	\$18,000	\$18,000	\$0.00	0.00%
Unemployment Insurance	\$15,000	\$15,000	\$0.00	0.00%
Terminal Leave	\$20,000	\$20,000	\$0.00	0.00%
Total Benefits:	\$6,990,252	\$6,883,000	\$107,252	1.56%

Proposed BOCES Services 2020-2021

BOCES Services	2020-2021	2019-2020	\$ Change	% Change
Central Administration (BOE)	\$14,950	\$14,800	\$150	1.01%
Finance	\$385,137	\$367,000	\$18,137	4.94%
Personnel/Staff/Legal	\$85,586	\$81,500	\$4,086	5.01%
Central Services (O&M, Administrative Tech Support)	\$83,500	\$72,500	\$11,000	15.17%
Transportation	\$97,121	\$92,900	\$4,221	4.54%
Instructional Technology	\$280,241	\$441,300	(\$161,059)	(36.5%)
Curriculum & Staff Development	\$71,628	\$67,400	\$4,228	6.27%
Regular Instruction (Pupil Services, EMCC, Athletics)	\$1,029,932	\$1,033,111	(\$3,179)	(0.31%)
Special Education	\$3,031,435	\$2,838,376	\$193,059	6.80%
Special Items (BOCES Admin Support & Capital)	\$170,549	\$175,000	(\$4,451)	(2.54%)
Benefits Consortium Administration	\$20,500	\$11,800	\$8,700	73.73%
Total BOCES Services:	\$5,270,579	\$5,195,687	\$74,892	1.44%

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For more information email staci.sansoucie@erschools.org

Technology Reserve Itemized List 2020-2021

Technology – IT Initiative/SSBA	Amount
Core Switch	\$14,000
Security Cameras (25)	\$15,000
Chromebooks (300)	\$97,500
Earthwalk Charging Station (4)	\$12,000
Phones (6)	\$3,600
Digital Displays (5)	\$3,000
Music Keyboards (26)	\$18,000
Total Technology Reserve Items	\$163,100

Proposed Debt Service 2020-2021

Debt Service	2020-2021	2019-2020	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$2,099,897	\$2,062,909	\$36,988	1.79%

Proposed Utilities 2020-2021

Utilities	2020-2021	2019-2020	\$ Change	% Change
Natural Gas	\$114,000	\$114,000	\$0.00	0.00%
Electricity	\$320,000	\$320,000	\$0.00	0.00%
Water & Sewer	\$20,000	\$20,000	\$0.00	0.00%
Telephone	\$10,000	\$10,000	\$0.00	0.00%
Total Utilities:	\$464,000	\$464,000	\$0.00	0.00%

Proposed Transportation 2020-2021

Contract Transportation	2020-2021	2019-2020	\$ Change	% Change
Special Needs Transportation	\$405,000	\$395,000	\$10,000	2.53%
Private & Parochial Transportation	\$325,000	\$320,000	\$5,000	1.56%
Special Route & Vocational Transportation	\$35,000	\$35,000	\$0.00	0.00%
Athletic Transportation	\$37,000	\$37,000	\$0.00	0.00%
Field Trips	\$20,793	\$20,793	\$0.00	0.00%
Total Contract Transportation	\$822,793	\$807,793	\$15,000	1.86%
District-Operated Transportation				
Lease of Bus	\$23,000	\$23,000	\$0.00	0.00%
Insurance	\$18,000	\$18,000	\$0.00	0.00%
Fuel	\$6,500	\$6,500	\$0.00	0.00%
Other	\$2,500	\$2,500	\$0.00	0.00%
Total District-Owned Transportation	\$50,000	\$50,000	\$0.00	0.00%
Total Transportation:	\$872,793	\$857,793	\$15,000	1.75%

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Proposed Contractual Services & Supplies 2020-2021

Contractual Services & Supplies	2020-2021	2019-2020	\$ Change	% Change
Utilities	\$464,000	\$464,000	\$0.00	0.00%
Transportation (Contract & District-Operated)	\$872,793	\$857,793	\$15,000	1.75%
Liability Insurance	\$152,000	\$152,000	\$0.00	0.00%
Private Placement Tuitions	\$632,382	\$593,400	\$38,982	6.57%
All Other	\$1,550,713	\$1,544,068	\$6,645	0.43%
Total	\$3,671,888	\$3,611,261	\$60,627	1.68%
Equipment	\$193,909	\$132,962	\$60,947	45.84%

Equipment Reserve Itemized List 2020-2021

Operations & Maintenance	Amount
Jacobsen Mower Replacement	\$70,643
Campus Exterior Pole Lighting/Outdoor Pool Lighting	\$25,310
Faucet Replacement (20)	\$5,000
Gym Floor Refinishing/Painting	\$14,000
Crimping Tool/Vacuums/Cleaning Equipment	\$7,600
Total O&M	\$122,553

Instructional Technology & Computer Hardware	Amount
Audio-Visual (Multi-Purpose Room & Auditorium)	
Rack/Microphones for Multi-purpose Room	\$2,700
Microphones for Auditorium	\$9,300
Computer Hardware	
Networking/Computer Equipment	\$5,700
Phones/Adj Desks/Document Cameras	\$4,500
Classroom Displays/Laptops/Chromebooks, iPads	\$9,800
Total Instructional Technology	\$32,000

PK – 12 Instructional Program	Amount
PK-5 Elementary	
Classroom Furniture/Miscellaneous	\$6,000
Musical Instruments	\$4,000
Gr 6-12 Jr/Sr High School	
Classroom Furniture	\$5,000
Musical Instruments	\$9,266
Science Equipment/Culinary Equipment	\$1,190
Total Instructional Program	\$25,456

Interscholastic Athletics	Amount
Scoreboard for the High School Gym	\$5,400
Scorer's Table	\$4,600
Team Chairs	\$3,900
Total Interscholastic Athletics	\$13,900

Grand Total = \$193,909

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Proposed Transfer to Capital 2020-2021

Transfer to Capital	2020-2021	2019-2020	\$ Change	% Change
For the Purpose of ER's Portion of \$22 Million Capital BOCES Project	\$489,688	\$0	\$489,688	100%



Proposed Total Expenses 2020-2021

Expenses	Amount	Detail
Salaries	\$10,717,741	+1.04%; \$109,904 Increase from 19-20
Employee Benefits	\$ 6,990,252	+1.56%; \$107,252 Increase from 19-20
BOCES Services	\$ 5,270,579	+1.44%; \$74,892 Increase from 19-20
Debt Service	\$ 2,099,897	+1.79%; \$36,988 Increase from 19-20
Equipment	\$ 193,909	+45.84% \$60,947 Increase from 19-20
Contractual & Supplies	\$ 3,671,888	+1.68% \$60,627 Increase from 19-20
Transfer to Capital	\$ 489,688	BOCES Capital Project per Agreement
Total Expenditures	\$29,433,954	+3.37% Overall Increase; \$960,297





3-Part State *Component* Budget



20-21 *Administrative* Component

	20-21 Proposed	19-20 Adopted	\$ Change	% Change
Board of Education	65,297	64,134	1,163	1.81%
Central Administration	231,618	229,449	2,169	.95%
Finance	798,994	781,367	17,577	2.25%
Legal Services	71,727	72,500	(773)	(1.07%)
Personnel	43,336	41,663	1,673	4.02%
Records Management	9,062		9,062	100%
Public Information	49,920	46,900	3,020	6.44%
Other Special Items	341,649	335,500	6,149	1.83%
Curriculum Development & Supervision	252,958	225,067	27,891	12.39%
Supervision Regular School	607,519	615,469	(7,950)	(3.53%)
Employee Benefits	<u>900,825</u>	<u>933,993</u>	<u>(33,168)</u>	<u>(3.55%)</u>
Total Administrative	3,372,905	3,355,042	17,863	.53%

11.46%

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20-21 *Program* Component

	20-21 Proposed	19-20 Adopted	\$ Change	% Change
Other Central Services	180,021	186,713	(6,692)	(3.58%)
Instruction	14,099,148	13,967,603	131,545	.94%
Other District Transportation	72,608	67,867	4,736	6.98%
Lease of School Bus	23,000	23,000	0	0.00%
Contract Transportation	919,914	900,693	19,221	2.13%
Community Service	41,600	41,600	0	0.00%
Employee Benefits	<u>5,614,727</u>	<u>5,457,911</u>	<u>156,816</u>	<u>2.87%</u>
Total Program	20,951,018	20,645,387	305,631	1.48%

71.18%

20-21 *Capital* Component

	20-21 Proposed	19-20 Adopted	\$ Change	% Change
Plant Operation	1,544,923	1,421,486	123,437	8.68%
Plant Maintenance	445,323	455,936	(10,613)	(2.33%)
Refund of Taxes	35,000	50,000	(15,000)	(30.00%)
Debt Service	2,099,897	2,042,910	56,987	2.79%
Transfer to Capital (BOCES)	489,688	0	489,688	100.00%
Employee Benefits	<u>495,200</u>	<u>502,897</u>	<u>(7,697)</u>	<u>(1.53%)</u>
Total Capital	5,110,031	4,473,228	636,803	14.24%

17.36%

20-21 *Total* Component Budget *Summary*

	20-21 Proposed	19-20 Adopted	\$ Change	% Change	Component % of Budget
Administrative	3,372,905	3,355,042	17,863	.53%	11.46%
Program	20,951,018	20,645,387	301,631	1.48%	71.18%
Capital	5,110,031	4,473,228	636,803	14.24%	17.36%
Total <i>Component</i> Budget	29,433,954	28,473,657	960,297	3.37%	100.00%

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Revenue 2020-2021





Budget *Components* – 2020-2021

- Expenditures

- Salaries
- Benefits
- Debt Service
- BOCES Services
- Contractual & Supplies

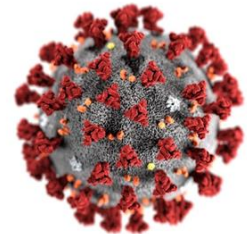
- Revenue

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



Summary State Aid 2020-2021

- Contains a Pandemic Adjustment Equal to Amount of Federal Stimulus Funds
- Removes Community Set-aside Funds
- Removes Foundation Aid Increase
- BOCES is an Expense-Driven Aid Again, Lower for Us
- Continued Aid Reductions into 2020-2021



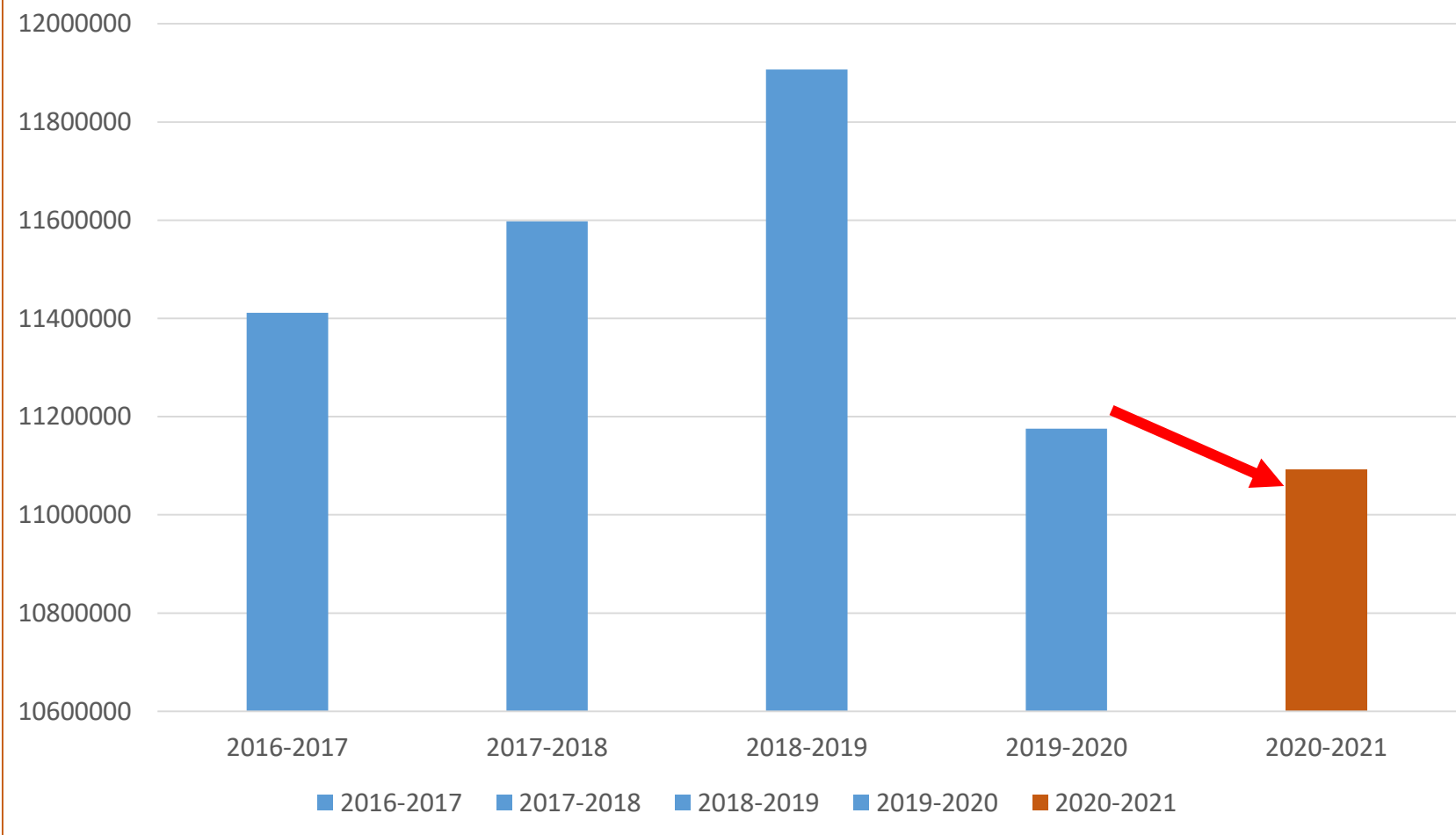
State Aid	2020-2021 <i>Proposed</i> State Aid	2019-2020 <i>Budgeted</i> State Aid	\$ Change
Foundation Aid	\$6,603,930	\$6,607,358	(\$3,428)
High Tax Aid	\$325,321	\$325,321	\$0
Transportation Aid	\$644,530	\$634,966	\$9,564
Building Aid	\$1,670,895	\$1,650,466	\$20,429
BOCES Aid	\$1,044,551	\$1,113,668	(\$69,117)
Public Excess Cost Aid	\$350,355	\$403,733	(\$53,378)
Private Excess Cost Aid	\$193,459	\$181,807	\$11,652
Software/Library/Textbook Aid	\$83,781	\$83,844	(\$63)
Hardware/Technology Aid	\$18,842	\$18,202	\$640
Universal Pre-K	\$156,349	\$156,349	\$0
Pandemic Adjustment	(\$421,633)	\$0	(\$421,633)
Federal CARES Restoration	\$421,633	\$0	\$421,633
Total	\$11,092,013	\$11,175,714	(\$83,701)

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State Aid History





Property Tax Cap 2020-2021



2020-2021 Tax Levy Limit Calculation		Explanation/Details
Tax Base Growth Factor	1.0000	Rates provided by OSC
Allowable Levy Growth Factor	1.0181	Lesser of CPI (1.81%) or 2%
Prior Year Tax Levy	\$14,298,719	2019-2020 Levy
Prior Year Levy x Tax Base Growth Factor	\$14,298,719	
Add: PILOTS Receivable for prior year	\$ 130,000	Roll 19-20 estimate (actual=\$112,196)
<i>Adjusted</i> Prior year Tax Levy	\$14,428,719	
<i>Adjusted</i> Prior year Tax Levy x Allowable Levy Growth Factor	\$14,689,879	
Less: PILOTS Receivable for Coming Year	\$ 125,000	Assessor validation & rate projected
Available Carryover	\$0	
Coming Year Local Capital Levy Share	\$ 308,258	Capital Expenses Exceed Aid Generated
2020-2021 Exemptions	\$0	ERS/TRS rate changes – no exemption
Maximum <i>Allowable</i> Levy Limit	<u>\$14,873,137</u>	<u>4.02%</u>

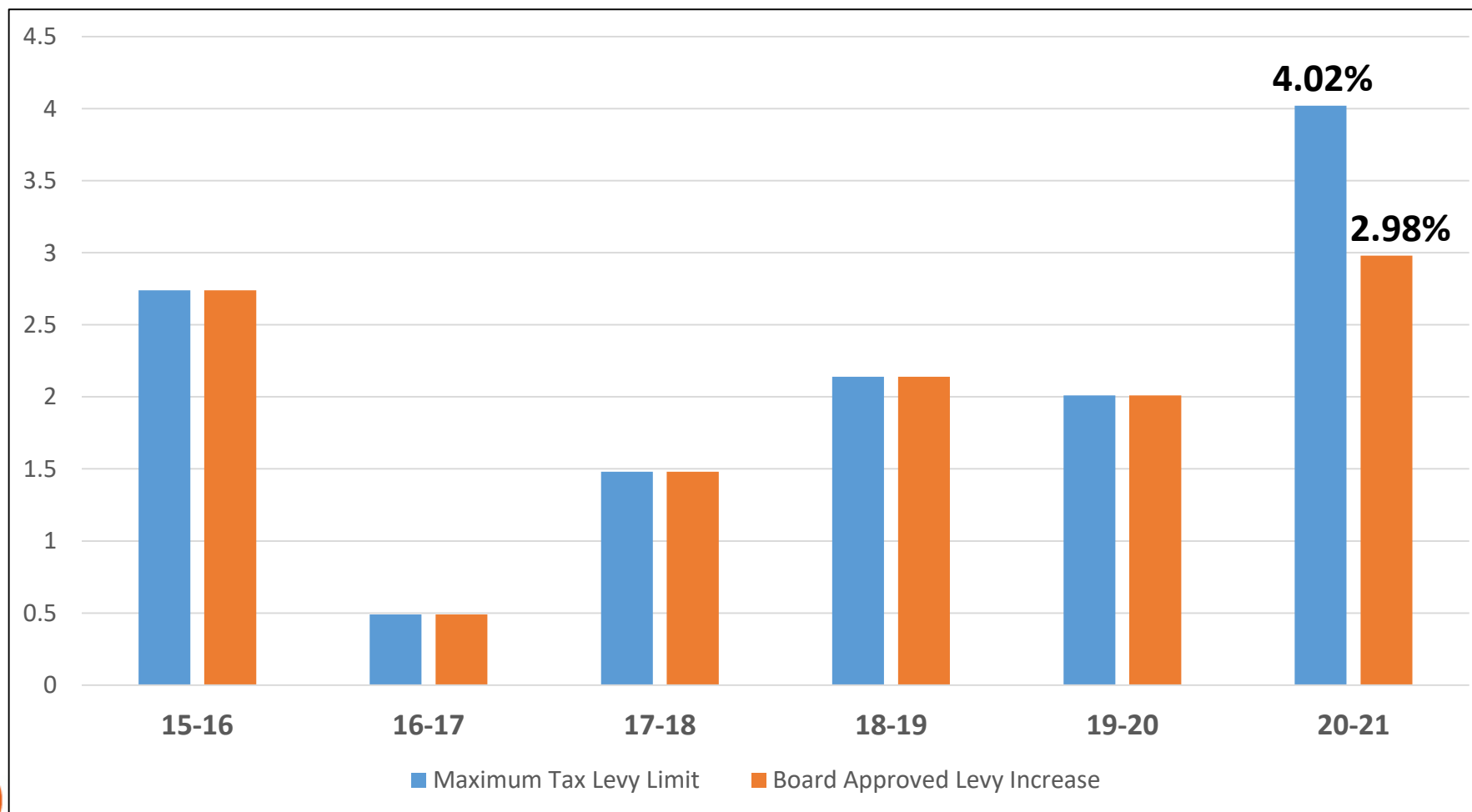
2020-2021 *Maximum* Allowable Levy Limit *vs. Board Approved* Levy Increase

- While 4.02% is the *Maximum* Levy Increase as Followed by Law, the *Proposed* 2020-21 Levy Increase = **2.98%**
- *Rationale:* To Sustain Our Tax Revenue Next Year and to Keep School Taxes as Reasonable as Possible for Taxpayers During a Difficult Year





Tax Levy – *History & Proposed*



How *Does* a 2.98% Levy Increase Impact the 2020-2021 Tax Rate?

- Here's What We Know:

- Assessment Projections Indicate No Growth in ER, Pittsford, Perinton
 - Towns Pulling Back Their Reassessment Measures
 - Equalization Rates Will Be 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 + A Below 100% Equalization Rate = Higher Tax Rates



Other Revenue 2020-2021



Source	20-21 <u>Proposed</u> Budget Amount	19-20 <u>Adopted</u> Budget Amount
PILOT (Payments In Lieu of Taxes)	\$125,000	\$130,000
Non-Property Tax – Monroe County Sales Tax	\$850,000	\$850,000
Admissions/Student Fees	\$ 5,000	\$5,000
Interest & Earnings	\$40,000	\$20,000
Rental of Real Property	\$7,000	\$7,000
Rental of Real Property - BOCES	\$75,000	\$75,000
Miscellaneous – E-Rate; Swim Prog.	\$60,000	\$60,000
Medicaid	\$70,000	\$70,000
BOCES – Surplus Refund	\$100,000	\$0
Total <i>Other</i> Revenue	\$1,332,000	\$1,217,000



Use of *Reserves* 2020-2021



Source	20-21 <u>Proposed</u> Budget Amount	19-20 <u>Adopted</u> Budget Amount
Mandatory Reserve for Debt	\$200,000	\$457,921
Capital Reserve for Technology	\$163,100	\$287,341
Capital Reserve for Equipment	\$193,909	\$132,962
Unemployment Reserve	\$15,000	\$9,000
Retirement Contribution Reserve	\$206,665	\$165,000
Workers' Compensation Reserve	\$130,000	\$120,000
Total Use of <i>Reserves</i>	\$908,674	\$1,172,224





Appropriated Fund Balance 2020-2021

Source	20-21 <u>Proposed</u> Budget Amount	19-20 <u>Adopted</u> Budget Amount	\$ Change
Appr. Fund Balance	\$1,123,946	\$400,000	\$723,946

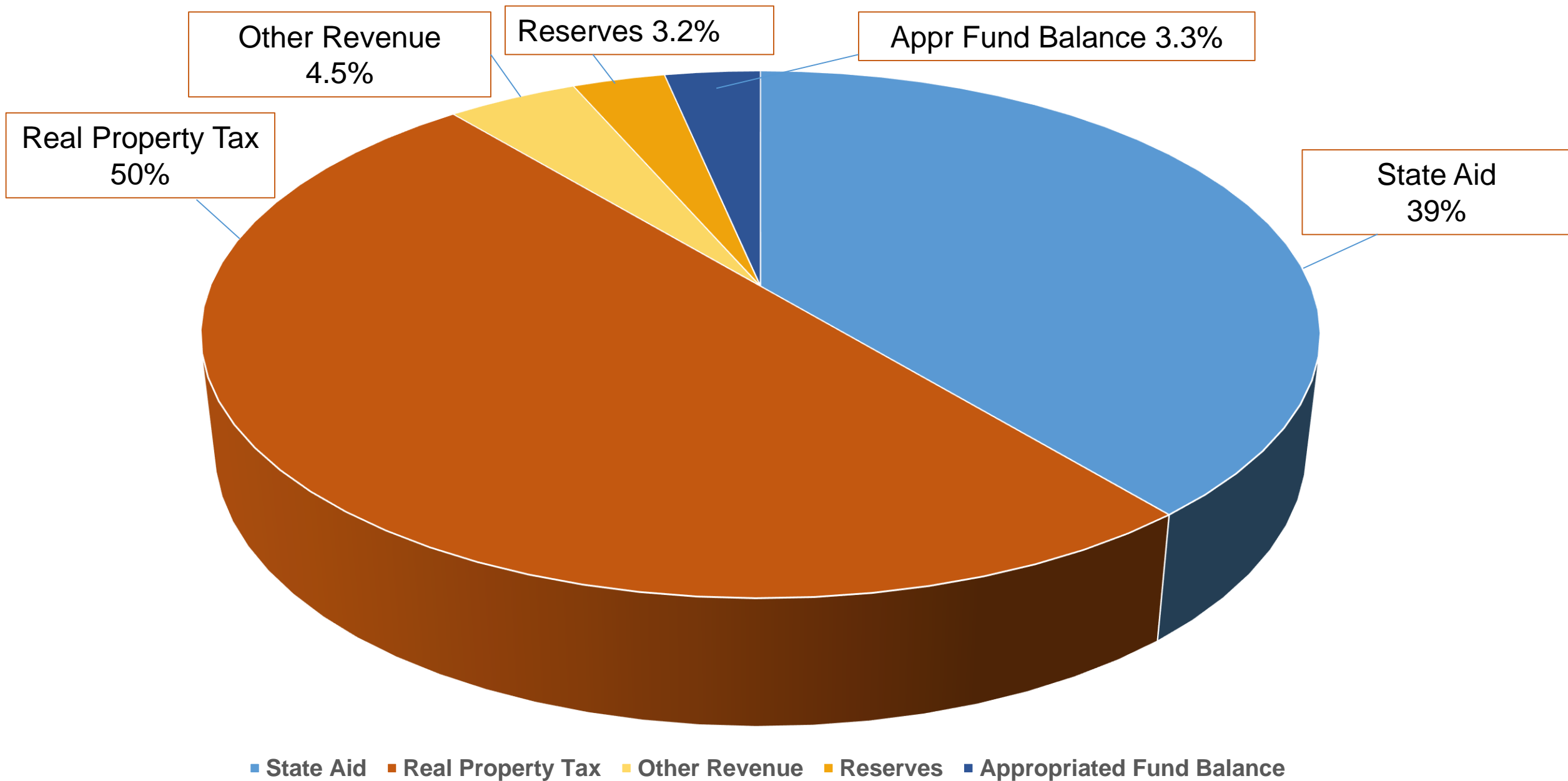


Total Revenue 2020-2021



Revenue	Amount	Detail
State Aid – All Categories	\$11,092,013	Overall \$83,701 decrease in State Aid from 2019-20
Urban-Suburban Transfer Aid	\$252,500	Increase of \$42,500 for 18-19 New U-S Transfer students
BOCES Rent	\$75,000	Same Figure as 19-20
Other Revenues (Medicaid, PILOT, Interest)	\$407,000	Includes increase BOCES Surplus
Monroe County Sales Tax	\$850,000	Same Figure as 19-20
Real Property Tax	\$14,724,821	+2.98%; \$426,102 in Levy
Reserves	\$908,674	Decreased Use of Debt Rsv
Appropriated Fund Balance	\$1,123,946	Increase for BOCES Project & 2020-21 Salary Inc “Pause”
Total Revenue	\$29,433,954	+3.37% Increase from 19-20





EAST ROCHESTER UNION FREE SCHOOL DISTRICT

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Proposed Budget Proposition for 2020-21

GENERAL FUND BUDGET

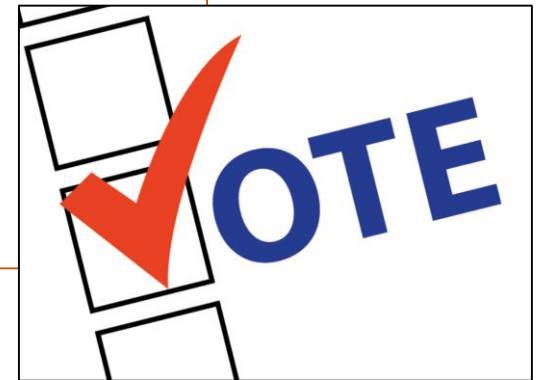
“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized, during the 2020-2021 school year, to expend the sum of \$29,433,954, the amount determined necessary to operate the educational and support programs of the District, as presented at the Annual District Meeting, and to levy the necessary tax therefore.”



Annual Meeting & General Election



- *Pursuant to the Governor's Executive Order 202.26:*
- Public Vote on the 20-21 Budget and Board Election – **June 9, 2020**
 - Two (2) absentee ballots per household will be mailed between May 22 and June 1. All absentee ballots must be received by 5 p.m. on Tuesday, June 9, 2020.
- Questions about 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



Questions?

