



Budget *Development* Update 2023-2024

Board of Education Meeting
March 14, 2023



Budget *Components* – 2023-24



- **Expenditures**

- Contractual Obligations (Salaries/Wages)
- 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 Expenditures 2023-2024



Projected Contractual Obligations 2023-2024

Contractual Obligations	2023-2024	2022-2023	Dollar Change	% Change
Instructional	\$ 9,256,082	\$ 8,900,522	\$355,560	3.99%
Non-Instructional	\$ 2,503,589	\$ 2,268,909	\$234,680	10.34%
Total	\$11,759,671	\$11,169,431	\$590,240	5.28%

- Retirements – (3) Instructional; (1) Administrative; (1) Non-Instructional
- Proposed Staffing Enhancements – (2.5) Instructional; (1) Non-Instructional

Proposed & Planned Staffing from ARP



*Federally Funded (ARP) Supported Positions Transitioning to General Fund in 2023-2024

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



Projected Employee Benefits 2023-2024

Employee Benefits	2023-2024	2022-2023	\$ Change	% Change
Health/Dental Insurance	\$5,431,939	\$5,224,422	\$207,517	3.97%
Retirement Contributions (ERS/TRS) *	\$1,212,808	\$1,176,129	\$36,679	3.11%
Payroll Taxes	\$900,087	\$885,308	\$14,779	1.67%
Workers Compensation *	\$135,252	\$135,252	\$0	0.00%
Life/Disability Insurance	\$18,000	\$18,000	\$0	0.00%
Unemployment Insurance *	\$5,000	\$5,000	\$0	0.00%
Terminal Leave	\$20,000	\$20,000	\$0	0.00%
Total Benefits:	\$7,723,086	\$7,464,111	\$258,975	3.47%

** Offset by the Use of Reserve Dollars*

Proposed Changes to BOCES Services



- Additional Student Slots (3) – Trades (EMCC)
- Elementary Science Kits – New Science Standards
- Advertising for Job Openings/Newsletters
- MasterLibrary – SchoolDude Replacement
- Behavior Specialist Services
- Bus Driver/Sub Bus Driver Training
- BoardDocs
- Coser Enhancements – Diversity and E-Rate



Projected BOCES Services 2023-2024

BOCES Services	2023-2024	2022-2023	\$ Change	% Change
Central Administration (BOE)	\$20,350	\$15,080	\$5,270	34.95%
Finance	\$429,715	\$412,408	\$17,307	4.20%
Personnel/PR/Legal/Communications	\$109,065	\$105,971	\$3,094	2.92%
Central Services (O&M, Administrative Tech Support)	\$92,446	\$86,180	\$6,266	7.27%
Transportation	\$112,665	\$102,557	\$10,108	9.86%
Instructional Technology	\$304,551	\$306,937	(\$2,386)	(0.78%)
Curriculum & Staff Development	\$78,047	\$78,047	\$1,561	2.00%
Regular Instruction (Pupil Services, EMCC, Athletics, Library)	\$1,191,130	\$1,088,107	\$82,643	7.60%
Special Education	\$3,397,462	\$3,399,707	(\$2,245)	(0.07%)
Special Items (BOCES Admin Support & Capital)	\$172,895	\$169,025	\$3,870	2.29%
Benefits Consortium Administration	\$22,206	\$20,582	\$1,624	7.89%
Total BOCES Services:	\$5,930,532	\$5,784,601	\$145,931	2.52%

Technology Reserve Itemized List – 2023-24

Technology – IT Matters Initiative	Amount
Chromebooks	\$83,100
Ipads	\$10,000
Chromebook Cases	\$3,200
Total <i>Projected</i> Technology Reserve Items	\$96,300

Projected Debt Service 2023-2024

Debt Service	2023-2024	2022-2023	\$ Change	% Change
Principal/Interest Payments on Capital Projects	\$1,794,150	\$1,793,100	\$1,050	0.06%

Projected Utilities 2023-2024

Utilities	2023-2034	2022-2023	\$ Change	% Change
Natural Gas	\$150,000	\$140,000	\$10,000	7.14%
Electricity	\$360,000	\$342,000	\$18,000	5.26%
Water & Sewer	\$23,000	\$22,000	\$1,000	4.55%
Telephone	\$12,000	\$12,000	\$0	0.00%
Total Utilities:	\$545,000	\$516,000	\$29,000	5.62%

Projected Transportation 2023-2024

Contract Transportation	2023-2024	2022-2023	\$ Change	% Change
Special Needs Transportation	\$432,850	\$420,850	\$12,000	2.85%
Private & Parochial Transportation	\$345,200	\$337,153	\$8,047	2.39%
Special Route & Vocational Transportation	\$40,000	\$35,000	\$5,000	14.29%
Athletic Transportation	\$44,582	\$39,953	\$4,629	11.59%
Field Trips	\$20,696	\$20,696	\$0.00	0.00%
Total Contract Transportation	\$883,328	\$853,652	\$29,676	3.48%
District-Operated Transportation				
Lease of Bus	\$25,000	\$25,000	\$0.00	0.00%
Insurance	\$18,000	\$18,000	\$0.00	0.00%
Fuel	\$9,000	\$7,500	\$1,500	20.00%
Other	\$4,000	\$2,500	\$1,500	60.00%
Total District-Owned Transportation	\$56,000	\$53,000	\$3,000	5.66%
Total Transportation:	\$939,328	\$906,652	\$32,676	3.60%

Projected Contractual Services & Supplies 2023-2024

Contractual Services & Supplies	2023-2024	2022-2023	\$ Change	% Change
Utilities	\$545,000	\$516,000	\$29,000	5.62%
Transportation (Contract & District-Operated)	\$939,328	\$906,652	\$32,676	3.60%
Liability Insurance	\$180,000	\$180,000	\$0	0.00%
Private Placement Tuitions	\$710,882	\$710,882	\$0	0.00%
All Other	\$1,660,000	\$1,579,584	\$80,416	5.09%
Total	\$4,035,210	\$3,893,118	\$142,092	3.65%
Equipment	\$149,146	\$151,481	(\$2,335)	(1.54%)

Equipment Reserve Itemized List – 2023-24

Operations & Maintenance	Amount
Classroom Doors – Hardware Upgrade (NYSAFE Act)	\$34,525
Door Access System – Alarming Notification	\$23,000
Salter for Kubota	\$6,500
Vacuum Replacements (3)	\$1,650
Total O&M	\$65,675

PK – 12 Instructional Program	Amount
PK-5 Elementary	
Classroom and/or Office Furniture	\$5,000
Musical Instruments	\$3,000
Gr 6-12 Jr/Sr High School	
Classroom and/or Office Furniture – Library	\$22,000
Musical Instruments	\$5,000
Science/Culinary Arts Equipment	\$2,190
Total Instructional Program	\$37,190

Instructional Audio-Visual & Computer Hardware	Amount
Auditorium AV (Amps, Lights, Cameras, Musical Equip)	\$12,251
Printers, Scanners – Replacements	\$6,000
Phones & Hardware - Replacements	\$2,080
Classroom PC's - Replacements	\$4,000
Laptops (4) Replacements	\$5,600
General Classroom Hardware	\$1,500
Total Instructional AV & Computer Hardware	\$31,431

Interscholastic Athletics	Amount
Wellness Center - (2) Treadmills (CrossFit, Running)	\$7,900
Basketball Shooting Machine	\$6,950
Total Interscholastic Athletics	\$14,850

Grand Total =	\$149,146
----------------------	------------------

Projected Transfer To Capital 2023-2024

Debt Service	2023-2024	2022-2023	\$ Change	% Change
For Spring/Summer 2024 Capital Work*	\$400,000	\$0	\$400,000	100%

** Offset by the Use of Reserves/Appropriated Fund Balance*



East Rochester Union Free School District – PreK





Projected Total Expenses 2023-2024

Expenses	Amount	<u>Projected</u> Comparison to 2022-2023
Contractual Obligations (Salaries)	\$11,759,671	+5.28%
Employee Benefits	\$ 7,723,086	+3.47%
BOCES Services	\$ 5,930,532	+2.52%
Debt Service	\$ 1,794,150	+0.06%
Equipment	\$ 149,146	(1.54%)
Contractual & Supplies	\$ 4,035,210	+3.65%
Transfer to Capital	\$ 400,000	100%
Total Expenditures	\$31,791,795	5.08 % Overall Increase; \$1.5 million



Proposed Revenue 2023-2024



EAST ROCHESTER UNION FREE SCHOOL DISTRICT

State Aid	2023-24 State Aid – Governor’s Figures	2023-24 State Aid – Based on Output Reports	\$ Change
Foundation Aid	\$9,044,404	\$8,785,941	(\$258,463)
Gr 3-8 High-Impact Tutoring	\$145,251	\$0	(\$145,251)
Universal Pre-K	\$291,050	\$130,510	(\$160,540)
BOCES Aid	\$1,311,551	\$1,311,551	\$0
Public Excess Cost Aid	\$369,214	\$317,004	(\$52,210)
Private Excess Cost Aid	\$133,587	\$142,678	\$9,091
Hardware/Technology Aid	\$19,282	\$19,282	\$0
Software/Library/Textbook Aid	\$84,098	\$84,098	\$0
Transportation Aid	\$529,882	\$462,583	(\$67,299)
Building Aid	\$1,704,115	\$1,743,581	\$39,466
High Tax Aid	\$325,321	\$325,321	\$0
Total	\$13,957,755	\$13,322,549	(\$635,206)

2023-2024 Tax Levy Limit Calculation		Explanation/Details
Tax Base Growth Factor	1.0040	Rates provided by OSC
Allowable Levy Growth Factor	1.0200	Lesser of CPI or 2%
Prior Year Tax Levy	\$15,168,233	2022-2023 Levy
Prior Year Levy x Tax Base Growth Factor	\$15,228,906	
Add: PILOTS Receivable for prior year	\$ 140,000	Roll 22-23 estimate
Subtract: Prior year Capital Levy	\$ 215,797	
Adjusted Prior year Tax Levy	\$15,153,108	
Adjusted Prior year Tax Levy x Allowable Levy Growth Factor	\$15,456,171	
Less: PILOTS Receivable for Coming Year	\$ 149,500	Assessor validation & rate projected
Available Carryover	\$0	
Coming Year Local Capital Levy Share	\$ 246,657	Capital Expenses Exceed Aid Generated
2023-2024 Exemptions	\$0	ERS/TRS rate changes – no exemption
Maximum <i>Allowable</i> Levy Limit	<u>\$15,553,328</u>	<u>2.54%</u>

Other Revenue 2023-2024



Source	23-24 Proposed Budget Amount	22-23 Adopted Budget Amount
PILOT (Payments In Lieu of Taxes)	\$149,500	\$140,000
Non-Property Tax – Monroe County Sales Tax	\$900,000	\$900,000
Admissions/Student Fees	\$ 5,000	\$ 5,000
Interest & Earnings	\$20,000	\$20,000
Rental of Real Property	\$10,000	\$10,000
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	\$1,369,500	\$1,360,000

Use of *Reserves* 2023-2024



Source	23-24 Proposed Budget Amount	22-23 Adopted Budget Amount
Mandatory Reserve for Debt	\$200,000	\$0
Capital Reserve for Technology	\$96,300	\$144,800
Capital Reserve for Equipment	\$149,146	\$151,481
Unemployment Reserve	\$5,000	\$5,000
Retirement Contribution Reserve <ul style="list-style-type: none"> • TRS \$ 0 • ERS \$ 104,334 	\$ 104,334	\$331,861
Workers' Compensation Reserve	\$135,252	\$135,252
Total Use of Reserves	\$690,032	\$768,394

Appropriated Fund Balance 2023-2024



Source	23-24 Proposed Budget Amount	22-23 Proposed Budget Amount
Appropriated Fund Balance	\$600,000	\$400,000

Total Revenue 2023-2024



Revenue	Tentative Amount	Tentative Detail
State Aid – All Categories	\$13,322,549	Based District Output Reports
Urban-Suburban Transfer Aid	\$331,600	Reflects Enrollment for 22-23
BOCES Rent	\$75,000	Per Lease Agreement
Other Revenues (Medicaid, PILOT, Interest)	\$394,500	Reflects Small Increase in PILOT
Monroe County Sales Tax	\$900,000	Same Figure as 22-23
Real Property Tax	\$15,407,891	+1.58%; \$239,658 in Levy
Reserves	\$690,032	Increase in Debt Service Rsv
Appropriated Fund Balance	\$600,000	Increase for Transfer to Capital
Total Projected Revenue	\$31,721,572	

The *Gap* Between Revenue & Expenses

- \$70,223
- Areas of Focus
 - Final State Aid Figures
 - Continued Reduction of Expenses Where Possible
 - Continued Analyzation of Revenue Areas
 - Additional Retirements
 - Tax Levy



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: Tuesday, April 11, 2023
- *Next* Board Meeting & Budget Adoption: April 18, 2023

