



Budget *Workshop* #3

2023-2024

April 11, 2023



Workshop Agenda



- 2023-24 NYS Executive Budget – *Status*
- 2023-24 *Budgeted* State Aid
- Foundation Aid/ARP Survey – *Results*
- Revenues/Expenses – *Updated*
- 2023-24 Tax Levy vs Tax Rate – *Updated Projections*
- Important Dates – *We're Almost There!*



2023-2024 NYS Budget - *Status*



The NYS Budget was **Not** Passed on April 3 and was Extended *At Least* Through April 17.

Per NYS Guidelines, school budgets must be adopted by the board of education no later than April 18, 2023

In Lieu of an Enacted State Budget:

- Examined Data from February 2023 Database Update
 - Inflation Considered
 - Any Updated Data from SAMS
 - Any Updated Data from SIRS



State Aid	2023-24 State Aid – Governor’s Figures	2023-24 <i>Proposed</i> State Aid Figures	\$ 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)

Proposed Aid Figures – *Comparison*

State Aid	2023-24 <u>Proposed</u> Budget Figures	2022-23 <u>Adopted</u> Budget Figures	\$ Change
Foundation Aid	\$8,785,941	\$7,727,651	\$1,058,290
Gr 3-8 High Impact Tutoring	\$0	\$0	\$0
Universal Pre-K	\$130,510	\$100,510	\$30,000
BOCES Aid	\$1,311,551	\$1,209,685	\$101,866
Public Excess Cost Aid	\$317,004	\$350,773	(\$33,769)
Private Excess Cost Aid	\$142,678	\$142,764	(\$86)
Hardware/Technology Aid	\$19,282	\$18,957	\$325
Software/Library/Textbook Aid	\$84,098	\$81,890	\$2,208
Transportation Aid	\$462,583	\$526,233	(\$63,650)
Building Aid	\$1,743,581	\$1,681,681	\$61,900
High Tax Aid	\$325,321	\$325,321	\$0
Total	\$13,322,549	\$12,165,465	\$1,157,084

EAST ROCHESTER UNION FREE SCHOOL DISTRICT

For more information email staci.sansoucie@erschools.org

Total Revenue 2023-24



Revenue	Tentative Amount	Tentative Detail
State Aid – All Categories	\$13,322,549	Based District Output Reports
Urban-Suburban Transfer Aid	\$331,600	Based on Current Enrollment
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	Consistent with 22-23
Real Property Tax	\$15,407,891	+1.58%; \$239,658 in Levy
Reserves	\$849,857	Use of Debt Service Rsv
Appropriated Fund Balance	\$600,000	Offset for Transfer to Capital
Total Projected Revenue	\$31,881,397	

Foundation Aid Plan

Chapter 56, Section 5-d of Part A of Education Law – Requirement of Foundation Aid Plan

- Seek Public Comment from Parents, Teachers, and Other Stakeholders
- Use Data from Survey to Further Develop Plan
- How Does Our Plan Address the “Seven Listed Areas”? *
- Submit Plan to SED & Post on Our Website by Summer of 2023

Seven Listed Areas

- Increasing Graduation Rates/Eliminating Achievement Gap
- Reductions in Class Sizes
- Providing Supports for Students At-Risk of Not Meeting State Learning Standards in Core Academic Subject Areas
- Addressing Student Social-Emotional Health
- Providing Resources to ELL’s, Students with Disabilities, and Students Experiencing Homelessness
- Goals and Ratios for Pupil Support
- Detailed Summaries of Investments in Initiatives in Priority Areas



Foundation Aid Plan – *Survey Results*

Chapter 56, Section 5-d of Part A of Education Law – Requirement of Foundation Aid Plan

- Public Comment from Parents, Teachers, and Other Stakeholders - [March 2023](#)
- Question - As we prepare for the next school year, what are the most important **academic, social-emotional, and/or mental health supports** we need to provide to serve ALL East Rochester students including general education students, special education students, students with disabilities, students from all races and ethnicities, English language learners, migratory students, children from low-income families, students experiencing homelessness, youth in foster care, and other groups disproportionately impacted by the pandemic.

Most Common Responses

- Mental Health Support & Access to Counseling/Social Worker (64%)
- Targeted Academic Support/Tutoring (16%)
- Small Class Sizes (10%)
- Equity & Inclusion Resources/Training (5%)
- Other – Clothing, Food, Basic Needs (5%)



Survey Results – *What's in the Budget?*

- K-12 Counselor
- K-12 Counselor – Specializing in Drugs/Alcohol & Tier 1 Interventions in Elementary
- ENL Teachers
- Elementary School Teacher
- Teacher Aides for Student Support
- Increased Behavioral Specialist Services through BOCES
- Diversity & Equity Services through BOCES
- School Improvement & Staff Development Services through BOCES
- Second Step Program for Elementary
- Panorama Support & Licenses
- Summer Learning Academy (SLA)
- Tutoring Opportunities for Students
- Increased Opportunities for Students – EMCC, Extra-Curricular
- Science Kits Needed to Align with State Science Standards
- Pre-K Playground Area (SEL)
- Transportation for Homeless Students





Updated Expenses 2023-2024

Projected Contractual Obligations 2023-24

Contractual Obligations	2023-2024	2022-2023	Dollar Change	% Change
Instructional	\$ 9,255,440	\$ 8,900,522	\$354,918	3.99%
Non-Instructional	\$ 2,488,577	\$ 2,268,909	\$219,668	9.68%
TOTAL	\$11,744,017	\$11,169,431	\$574,586	5.14%

- Retirements – (3) Instructional; (1) Administrative; (1) Non-Instructional
- Proposed Staffing Enhancements – ENL Teacher, Counselors, Clerical
- Minimum Wage Increase
- Contractual Longevities

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 Debt Service 2023-2024

Debt Service	2023-2024	2022-2023	\$ Change	% Change
Principal/Interest Payments on Capital Projects *	\$1,957,750	\$1,793,100	\$164,650	9.18%

** Includes BAN Payment in Anticipation of CIP 2025*

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	\$1,601,656	\$1,579,584	\$22,072	1.40%
Total	\$3,976,866	\$3,893,118	\$83,748	2.15%
Equipment	\$149,146	\$151,481	(\$2,335)	(1.54%)



Projected Total Expenses 2023-2024

Expenses	Amount	<u>Projected</u> Comparison to 2022-2023
Contractual Obligations (Salaries)	\$11,744,017	+5.14%
Employee Benefits	\$ 7,723,086	+3.47%
BOCES Services	\$ 5,930,532	+2.52%
Debt Service	\$ 1,957,750	+9.18%
Equipment	\$ 149,146	(1.54%)
Contractual & Supplies	\$ 3,976,866	+2.15%
Transfer to Capital	\$ 400,000	100%
Total Expenditures	\$31,881,397	5.37 % Overall Increase; \$1.6 million

Gap Closing Measures

- Foundation Aid
- Savings from Retirements (Salary & Benefits)
- Reductions in Non-Salary Expense Codes





Total Proposed Budget 2023-2024
\$31,881,397
5.37% Budget-to-Budget Increase



Budget-to-Budget % Across the County

How do we Compare?



School District	Budget Increase
Pittsford CSD	3.97%
Webster CSD	4.40%
Honeoye Falls-Lima CSD	4.72%
East Rochester UFSD	5.37%
Fairport CSD	5.60%
East Irondequoit CSD	6.59%
Wheatland-Chili CSD	6.75%
Penfield CSD	7.09%
Greece CSD	9.39%



Updated Tax Levy Info 2023-2024

2023-24 *Maximum* Allowable Levy Limit vs. *Board Approved* Levy Increase



- While 2.54% is the *Maximum* Levy Increase as Allowed by Law, the *Proposed* 2023-24 Levy Increase = **1.58%**
- *Rationale:* To Keep School Taxes as Reasonable as Possible for Taxpayers



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 2023
- Equalization Rates Will Be Well Below 100% for East Rochester, Pittsford, and Perinton in 2023-24
- 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	87%	\$27.16/1000
Pittsford	82%	\$28.81/1000
Perinton	80%	\$29.53/1000

Town	Projected Equalization Rate 2023-24*	Estimated School Tax Rate for 2023-24*	Estimated \$ Change from 2022-23 to 2023-24
East Rochester	71%	\$28.43/1000	\$1.28/1000
Pittsford	72%	\$28.04/1000	(\$0.77)/1000
Perinton	71%	\$28.43/1000	(\$1.09)/1000

** Final Assessment Data isn't available until July 2023*



Important Dates

