



The 2023-2024 *Proposed* Budget  
Board of Education Meeting  
April 18, 2023



# The ER Budget Development Approach



## DiscoverER 2022-2027:

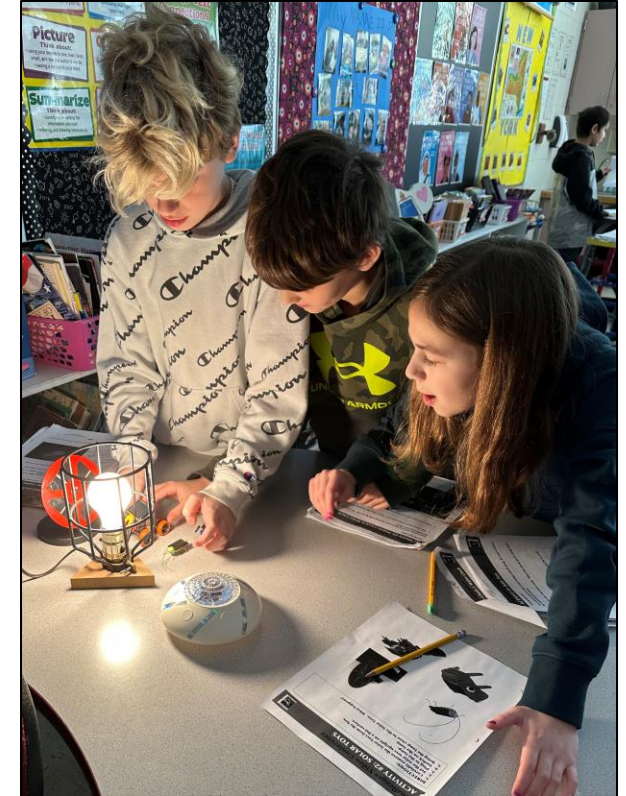
### Goals and Funding Sources Aligned Strategic Plan with Funding Sources in the 23-24 School Year

- Continued Alignment with the **District's Mission, Vision, and Core Values**
- Maintain Early Elementary Class Size Averages
- Provide additional School Counseling and Drug & Alcohol Prevention Services
- 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
- Provide Resources to Adjust Curriculum and Instruction in Response to Changing Expectations and Needs
- Present Tax Cap Compliant Budget for Your Consideration



# 2023-2024 Proposed Budget *Enhancements*

- Mental Health Student Support – Counselors
- ENL Teacher
- Pre-K Playground
- Student Learning Opportunities – EMCC, Clubs
- Aidable BOCES Services – Operations, Student Services
- Special Education Planning
- Health & Safety Initiatives
- Clerical Support



# Budget *Components* – 2023-2024



## • 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

# Expenditures 2023-2024



# *Proposed* Contractual Obligations 2023-2024

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

- 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



# *Proposed* 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%
<b>Total Benefits:</b>	<b>\$7,723,086</b>	<b>\$7,464,111</b>	<b>\$258,975</b>	<b>3.47%</b>

*\* 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



# 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

# *Proposed* BOCES Services 2023-2024

<b>BOCES Services</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>\$ Change</b>	<b>% Change</b>
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	\$0	0.00%
Regular Instruction (Pupil Services, EMCC, Athletics, Library)	\$1,191,130	\$1,088,107	\$103,023	9.47%
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%
<b>Total BOCES Services:</b>	<b>\$5,930,532</b>	<b>\$5,784,601</b>	<b>\$145,931</b>	<b>2.52%</b>

# *Proposed* Debt Service 2023-2024

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

*\* Includes BAN Payment in Anticipation of CIP 2025*

# *Proposed* Utilities 2023-2024

<b>Utilities</b>	<b>2023-2034</b>	<b>2022-2023</b>	<b>\$ Change</b>	<b>% Change</b>
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%
<b>Total Utilities:</b>	\$545,000	\$516,000	\$29,000	5.62%

# *Proposed* Transportation 2023-2024

<b>Contract Transportation</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>\$ Change</b>	<b>% Change</b>
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%
<b>Total Contract Transportation</b>	<b>\$883,328</b>	<b>\$853,652</b>	<b>\$29,676</b>	<b>3.48%</b>
<b>District-Operated Transportation</b>				
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%
<b>Total District-Owned Transportation</b>	<b>\$56,000</b>	<b>\$53,000</b>	<b>\$3,000</b>	<b>5.66%</b>
<b>Total Transportation:</b>	<b>\$939,328</b>	<b>\$906,652</b>	<b>\$32,676</b>	<b>3.60%</b>

# *Proposed* Contractual Services & Supplies 2023-2024

<b>Contractual Services &amp; Supplies</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>\$ Change</b>	<b>% Change</b>
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%
<b>Total</b>	<b>\$3,976,866</b>	<b>\$3,893,118</b>	<b>\$83,748</b>	<b>2.15%</b>
Equipment	\$149,146	\$151,481	(\$2,335)	(1.54%)

# Equipment Reserve Itemized List – 2023-24

Operations & Maintenance		Amount	Instructional Audio-Visual & Computer Hardware		Amount
Classroom Doors – Hardware Upgrade (NYSAFE Act)		\$34,525	Auditorium AV (Amps, Lights, Cameras, Musical Equip)		\$12,251
Door Access System – Alarming Notification		\$23,000	Printers, Scanners – Replacements		\$6,000
Salter for Kubota		\$6,500	Phones & Hardware - Replacements		\$2,080
Vacuum Replacements (3)		\$1,650	Classroom PC's - Replacements		\$4,000
<b>Total O&amp;M</b>		\$65,675	Laptops (4) Replacements		\$5,600
PK – 12 Instructional Program		Amount	General Classroom Hardware		\$1,500
PK-5 Elementary			<b>Total Instructional AV &amp; Computer Hardware</b>		\$31,431
Classroom and/or Office Furniture		\$5,000	<b>Interscholastic Athletics</b>		<b>Amount</b>
Musical Instruments		\$3,000	Wellness Center - (2) Treadmills (CrossFit, Running)		\$7,900
Gr 6-12 Jr/Sr High School			Basketball Shooting Practice Machine		\$6,950
Classroom and/or Office Furniture - Library		\$22,000	<b>Total Interscholastic Athletics</b>		\$14,850
Musical Instruments		\$5,000	<b>Grand Total = \$149,146</b>		
Science Equipment/Culinary Arts Equipment		\$2,190			
<b>Total Instructional Program</b>		\$37,190			



# *Proposed* Transfer To Capital 2023-2024

<b>Transfer to Capital</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>\$ Change</b>	<b>% Change</b>
For Spring/Summer 2024 <b>Phase 1</b> Playground/Transformer work*	\$400,000	\$0	\$400,000	100%

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

# East Rochester Schools *Playground Plan*



## Existing Conditions

- No Modifications since 2002
- No Separate Age-Appropriate Play Equipment
- Equipment Accessibility (ADA)
- Limited Activities
- Mulched Surfaces – Constant Maintenance

## Proposed Upgrades

- Expand Play Area
- Separate Age-Appropriate Play Equipment
  - Phase 1 – Pre-K Area (Ages 2-5)
  - Phase 2 – Ages 5-12 Area
- Accessibility Upgrades (ADA)
- Expand Play/Imagination Choices
- Soft, Non-Mulch Play Surface – Minimal Maintenance



# 2023-2024 *Proposed* Playground Plan – *Phase 1*

 East Rochester Union Free School District – PreK





# East Rochester Union Free School District – PreK





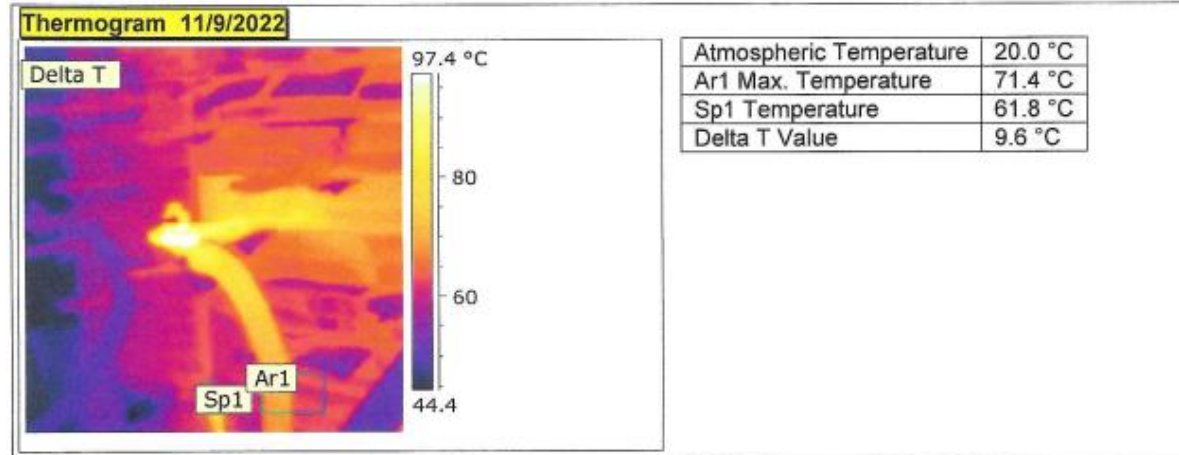
# East Rochester Union Free School District – PreK



# *Proposed* Transformer Replacement



- 300KVA Transformer
- Installed in 1995
- Temperature Issues
- Rationale: To Avoid Partial Power Outage





# *Proposed* Total Expenses 2023-2024

<b>Expenses</b>	<b>Amount</b>	<b><u>Projected</u> Comparison to 2022-2023</b>
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%
<b>Total Expenditures</b>	<b>\$31,881,397</b>	<b>5.37 % Overall Increase; \$1.6 million</b>



# 3-Part State *Component* Budget





# 2023-2024 *Administrative* Component

	23-24 Proposed	22-23 Adopted	\$ Change
Board of Education	73,855	67,280	6,575
Central Administration	258,083	248,206	9,877
Finance	821,396	829,042	(7,646)
Legal Services	54,050	73,666	(19,616)
Personnel	72,989	67,860	5,129
Records Management	9,504	9,504	0
Public Information	70,590	68,300	2,290
Other Special Items	395,495	400,625	(5,130)
Curriculum Development & Supervision	292,717	280,682	12,035
Supervision Regular School	588,436	641,461	(53,025)
Employee Benefits	<u>931,594</u>	<u>895,763</u>	<u>35,831</u>
<b>Total Administrative</b>	<b>3,568,709</b>	<b>3,582,389</b>	<b>(13,680)</b>

**11.20%**

# 2023-2024 *Program* Component

	23-24 Proposed	22-23 Adopted	\$ Change
Other Central Services	160,340	146,968	13,372
Instruction	15,622,880	15,029,917	592,963
Other District Transportation	95,216	75,976	19,240
Lease of School Bus	25,000	25,000	0
Contract Transportation	995,993	956,209	39,784
Community Service	44,600	41,600	3,000
Employee Benefits	<u>6,247,793</u>	<u>6,066,401</u>	<u>181,392</u>
<b>Total Program</b>	23,191,822	22,342,071	849,751

**72.74%**

# 2023-2024 *Capital* Component

	23-24 Proposed	22-23 Adopted	\$ Change
Plant Operation	1,720,941	1,557,024	163,917
Plant Maintenance	421,270	403,729	17,541
Debt Service	1,957,750	1,793,100	164,650
Refund of Taxes	55,000	55,000	0
Transfer to Capital	400,000	0	400,000
Employee Benefits	<u>565,905</u>	<u>522,529</u>	<u>43,376</u>
<b>Total Capital</b>	<b>5,120,866</b>	<b>4,331,382</b>	<b>789,484</b>

**16.06%**

# 2023-2024 *Total* Component Budget *Summary*

	23-24 Proposed	22-23 Adopted	\$ Change	Component % of Budget
Administrative	3,568,709	3,582,389	(13,680)	11.20%
Program	23,191,822	22,342,071	849,751	72.74%
Capital	5,120,866	4,331,382	789,484	16.06%
<b>Total Component Budget</b>	31,881,397	30,255,842	1,625,555	100.00%



# Revenue 2023-2024

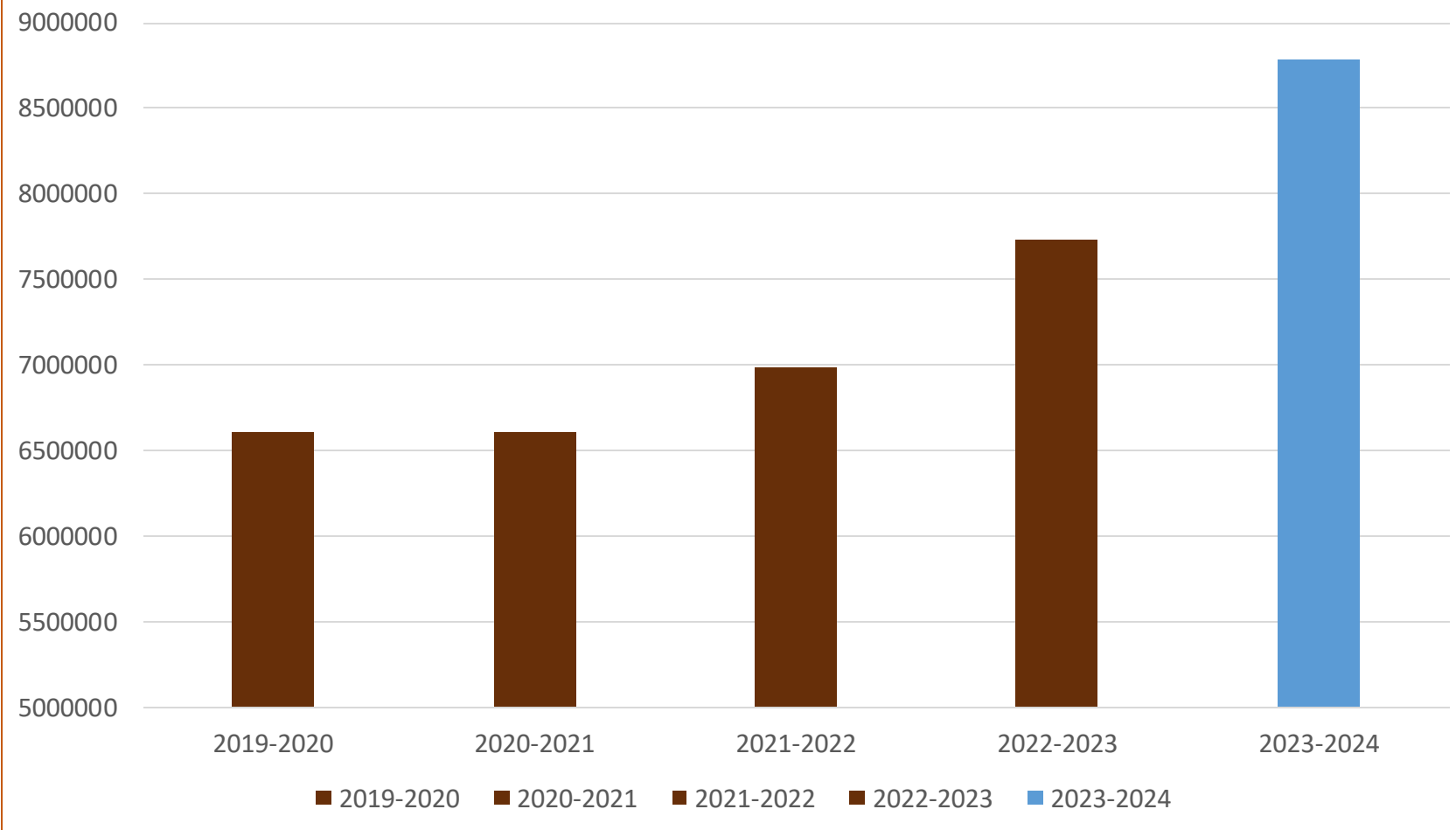


# *Proposed* Total State Aid

<b>State Aid</b>	<b>2023-24 <u>Proposed</u> Budget Figures</b>	<b>2022-23 <u>Adopted</u> Budget Figures</b>	<b>\$ Change</b>
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
<b>Total</b>	<b>\$13,322,549</b>	<b>\$12,165,465</b>	<b>\$1,157,084</b>



## *Foundation Aid* History & Projection





# Property Tax Cap 2023-2024





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
<b>Maximum <i>Allowable</i> Levy Limit</b>	<b><u>\$15,553,328</u></b>	<b><u>2.54%</u></b>

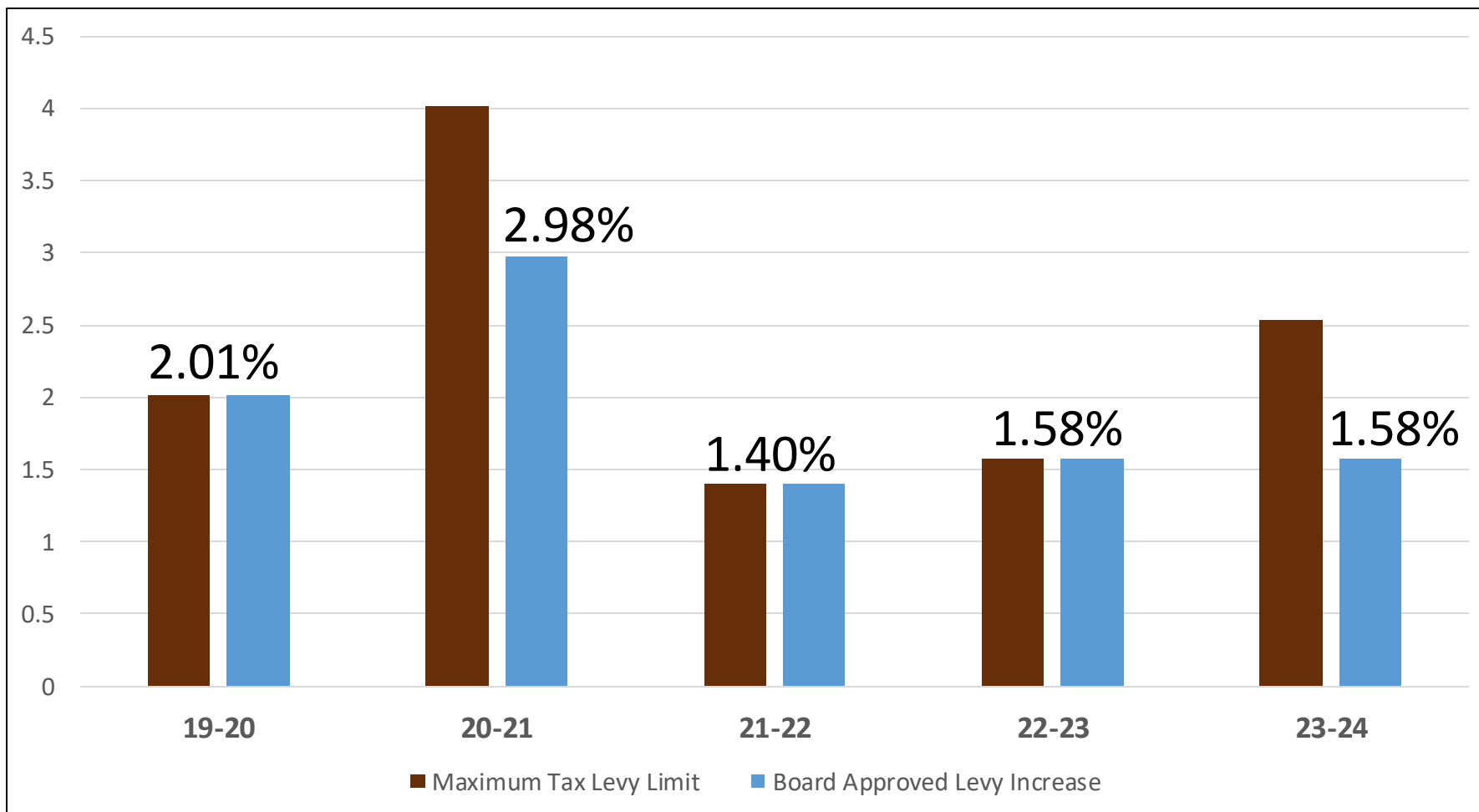
## 2023-24 *Maximum* Allowable Levy Limit vs. *Board Approved* Levy Increase

- 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





# 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 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*

# Other Revenue 2023-24



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
<b>Total Other Revenue</b>	<b>\$1,369,500</b>	<b>\$1,360,000</b>



# Use of *Reserves* 2023-24



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"> <li>• TRS \$ 0</li> <li>• ERS \$ 264,159</li> </ul>	\$ 264,159	\$331,861
Workers' Compensation Reserve	\$135,252	\$135,252
<b>Total Use of Reserves</b>	<b>\$849,857</b>	<b>\$768,394</b>





# *Appropriated* Fund Balance 2023-24



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

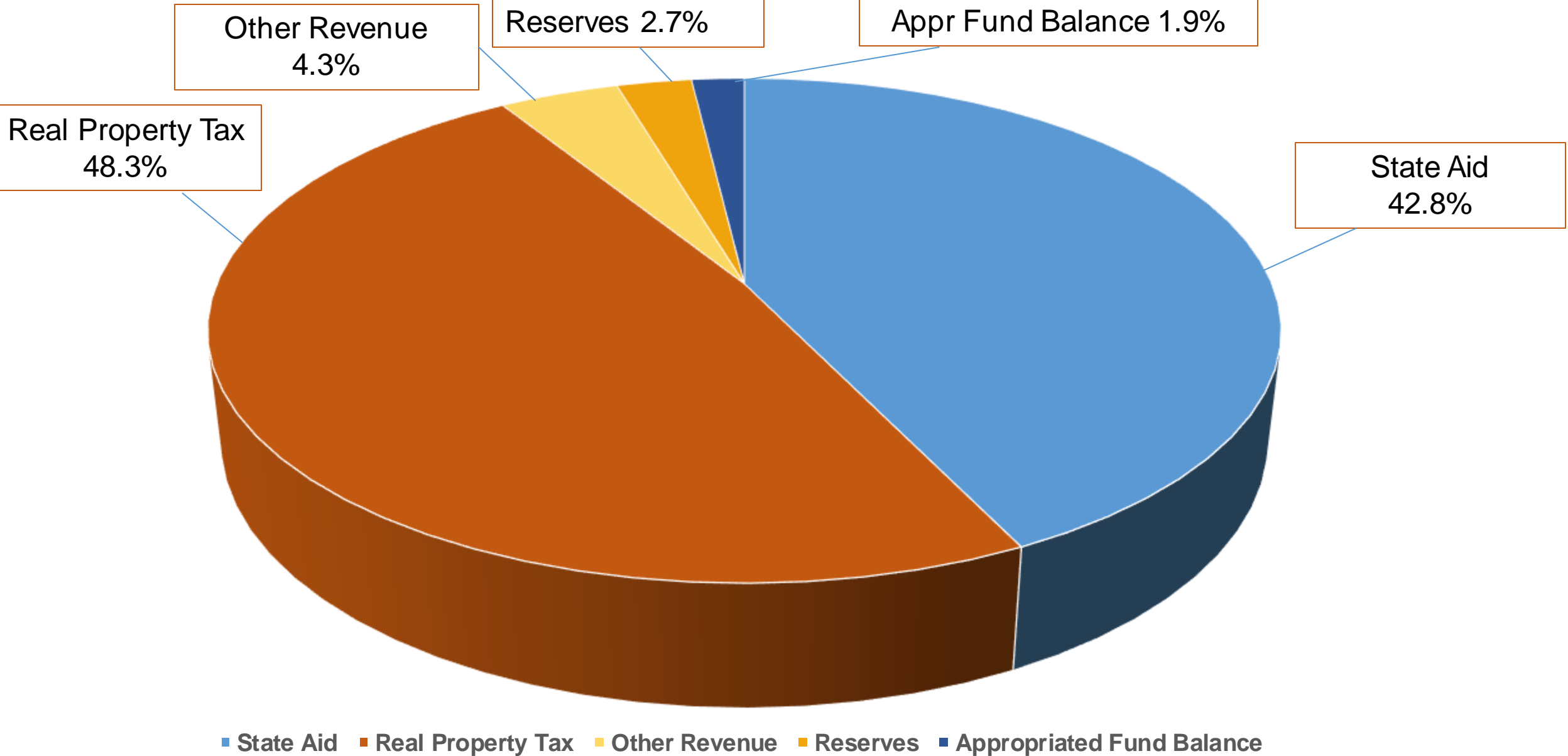


# *Proposed* Total Revenue 2023-24



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





# EAST ROCHESTER UNION FREE SCHOOL DISTRICT

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



*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%



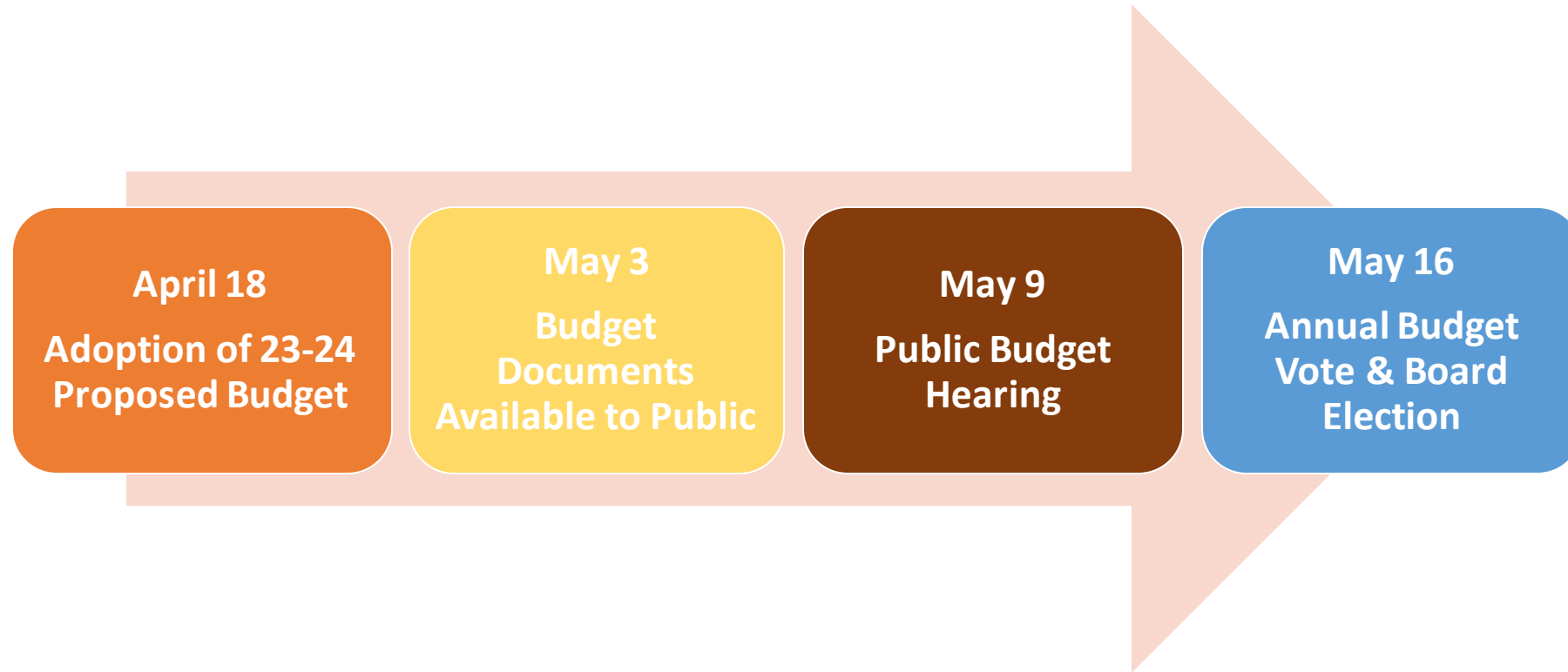
# Budget *Proposition* for 2023-2024

## *GENERAL FUND BUDGET*

*“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized, during the 2023-2024 school year, to expend the sum of \$31,881,397, 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 2023-2024 Budget and Board Election – **May 16, 2023**
- Questions about Absentee Ballots or Voting? Please Email [kristen.adler@erschools.org](mailto:kristen.adler@erschools.org) or Call (585) 248-6302 ext. 1
- Questions about Budget? Please Email [staci.sansoucie@erschools.org](mailto:staci.sansoucie@erschools.org) or Call (585) 248-6308

