



# *Complete* Budget Proposal

2020-2021

March 24, 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



## *Gap* Closing Measures

- Savings from Retirements (Salary & Benefits)
- Focused Realignment of Staff
- Reduction of (2) Staff Positions
- Reductions in Non-Salary Expense Codes
- Reduction of Summer Work Days; OT
- Reallocation of Federal Grant Salaries
- Increase in Urban-Suburban Transfer Aid
- Finalization of Contractual & Services





# 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





# Expenditures 2020-2021





# 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%



# 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%
<b>Total Benefits:</b>	<b>\$6,990,252</b>	<b>\$6,883,000</b>	<b>\$107,252</b>	<b>1.56%</b>

# 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%
<b>Total BOCES Services:</b>	<b>\$5,270,579</b>	<b>\$5,195,687</b>	<b>\$74,892</b>	<b>1.44%</b>

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# 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
Keyboards (26)	\$18,000
<b>Total Technology Reserve Items</b>	<b>\$163,100</b>

# 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%

# Contractual Services & Supplies 2020-2021

- Utilities
- Transportation
- Insurance
- Private Placement Tuitions
- Equipment
- All Other



# 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%
<b>Total Utilities:</b>	<b>\$464,000</b>	<b>\$464,000</b>	<b>\$0.00</b>	<b>0.00%</b>

# 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%
<b>Total Transportation:</b>	<b>\$872,793</b>	<b>\$857,793</b>	<b>\$15,000</b>	<b>1.75%</b>

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# 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%
<b>Liability Insurance</b>	\$152,000	\$152,000	\$0.00	0.00%
<b>Private Placement Tuitions</b>	\$680,882	\$593,400	\$87,482	14.74%
<b>All Other</b>	\$1,550,713	\$1,544,068	\$6,645	0.43%
<b>Total</b>	<b>\$3,671,888</b>	<b>\$3,611,261</b>	<b>\$60,627</b>	<b>1.68%</b>
<b>Equipment</b>	\$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
<b>Total O&amp;M</b>	<b>\$122,553</b>

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
<b>Total Instructional Technology</b>	<b>\$32,000</b>

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
<b>Total Instructional Program</b>	<b>\$25,456</b>

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

**Grand Total = \$193,909**

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# 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%





# 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 IMA
<b>Total Expenditures</b>	<b>\$29,433,954</b>	+3.37% Overall Increase; \$960,296





# 3-Part State *Component* Budget



# 2020-2021 *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	234,458	225,067	9,391	4.17%
Supervision Regular School	626,019	615,469	10,550	1.71%
Employee Benefits	<u>900,825</u>	<u>933,993</u>	<u>(33,168)</u>	<u>(3.55%)</u>
<b>Total Administrative</b>	<b>3,372,905</b>	<b>3,355,042</b>	<b>17,863</b>	<b>.53%</b>

**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>
<b>Total Program</b>	<b>20,951,018</b>	<b>20,645,387</b>	<b>305,631</b>	<b>1.48%</b>

**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	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>
<b>Total Capital</b>	<b>5,110,031</b>	<b>4,473,229</b>	<b>636,802</b>	<b>14.24%</b>

**17.36%**

# 20-21 *Total* Component Budget *Summary*

	20-21 Proposed	19-20 Adopted	\$ Change	% Change	Component % of Budget
<b>Administrative</b>	3,372,905	3,355,042	17,863	.53%	11.46%
<b>Program</b>	20,951,018	20,645,387	301,631	1.48%	71.18%
<b>Capital</b>	5,110,031	4,473,229	636,802	14.24%	17.36%
<b>Total <i>Component</i> Budget</b>	<b>29,433,954</b>	<b>28,473,658</b>	<b>960,296</b>	<b>3.37%</b>	<b>100.00%</b>

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# Revenue 2020-2021





# Budget *Components* – 2020-2021

- Expenditures

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

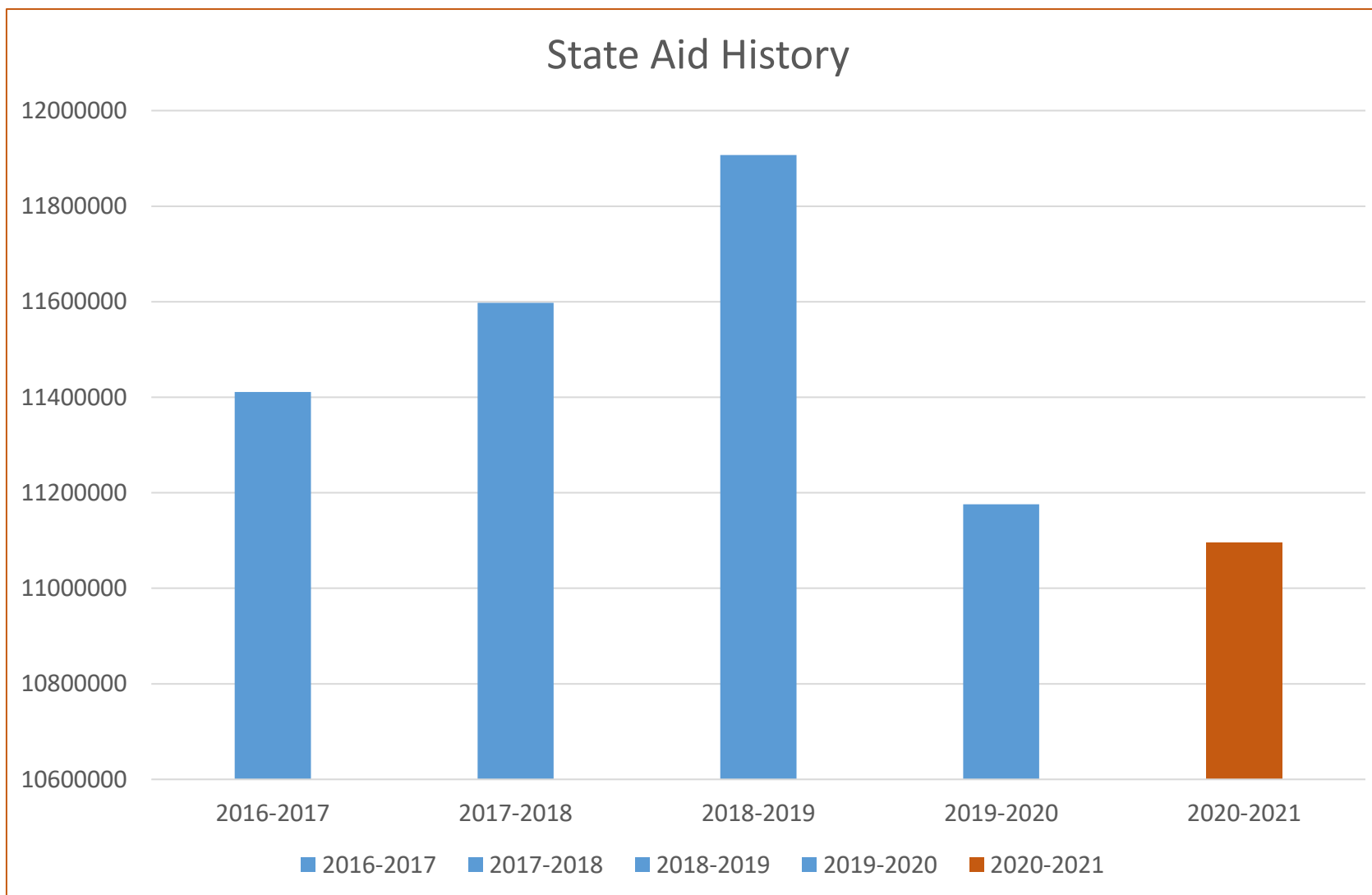
- Revenue

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





STATE AID	2019-2020 ERUFSD Budget + Final Aid Run 3/30/19	2020-2021 NYS Executive Aid Run 1/21/2020	20-21 vs. 19-20 Change
19-20 BASE YEAR AIDS:			
Foundation Aid Pre-Adjustment		6,603,930	
BOCES Aid	1,113,668	1,120,505	+\$33,298
High Tax Aid	325,321	325,321	-
Hardware/Tech Aid	18,202	18,219	
Software/Library/Textbook Aid	83,844	83,807	
Sub-Total Foundation Aid	6,607,358	8,151,782	
UPK 19-20	156,349	156,349	
Public High Cost Aid	403,733	316,560	+\$45,379
Private High Cost Aid	181,807	170,678	+\$31,000
Transportation with summer	634,966	623,271	
Building Aid	1,650,466	1,641,238	
TOTAL AID		11,059,878	
20-21 Estimated Foundation Aid		8,197,161	
Building Aid	-	1,670,895	29,657
Public High Cost Aid	-	230,355	(173,378)
Private High Cost Aid	-	195,981	14,174
Transportation with summer	-	644,530	9,564
UPK	-	156,349	-
TOTAL AID	11,175,714	11,095,271	(119,983)
Community Schools Setaside	-	25,000	25,000
\$ CHG 20-21 Minus 19-20		\$35,393	Total Aid = \$11,279,569
% CHG Total Aid		0.32%	





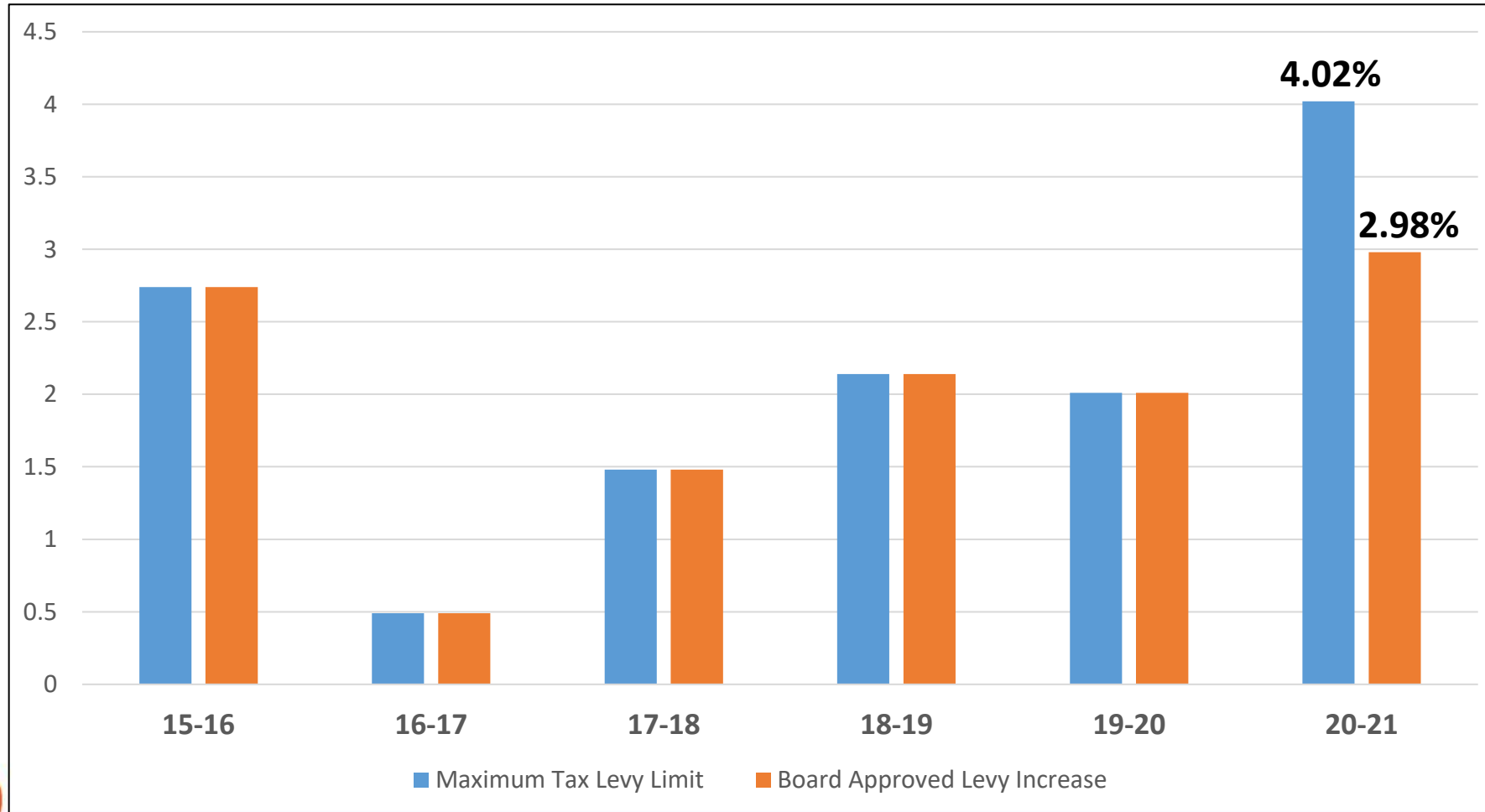
# Property Tax Cap 2020-2021



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
<b>Maximum <i>Allowable</i> Levy Limit</b>	<b><u>\$14,873,137</u></b>	<b><u>4.02%</u></b>



# Tax Levy – *History & Proposed*



## 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%**
- Final Board Review & Approval: *tentatively* **March 24, 2020**  
*Or no later than April 21, 2020*



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

- Here's What We Know:

- Assessment Projections are Currently Difficult to Predict
  - Delays in information
  - Towns pulling back their reassessment measures
- Assessments May Remain the Same for 2020-2021
- Equalization Rates Will Be Below 100% for ER, Pittsford, and Perinton



# *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	\$900,000	\$850,000
Admissions/Student Fees	\$ 5,000	\$5,000
Interest & Earnings	\$70,000	\$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
<b>Total <i>Other</i> Revenue</b>	<b>\$1,412,000</b>	<b>\$1,217,000</b>





# 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
<b>Total Use of <i>Reserves</i></b>	<b>\$908,674</b>	<b>\$1,172,224</b>





# *Appropriated* Fund Balance 2020-2021

Source	20-21 <u>Proposed</u> Budget Amount	19-20 <u>Adopted</u> Budget Amount	\$ Change	% Change
Appr. Fund Balance	\$856,390	\$400,000	\$456,390	114.10%

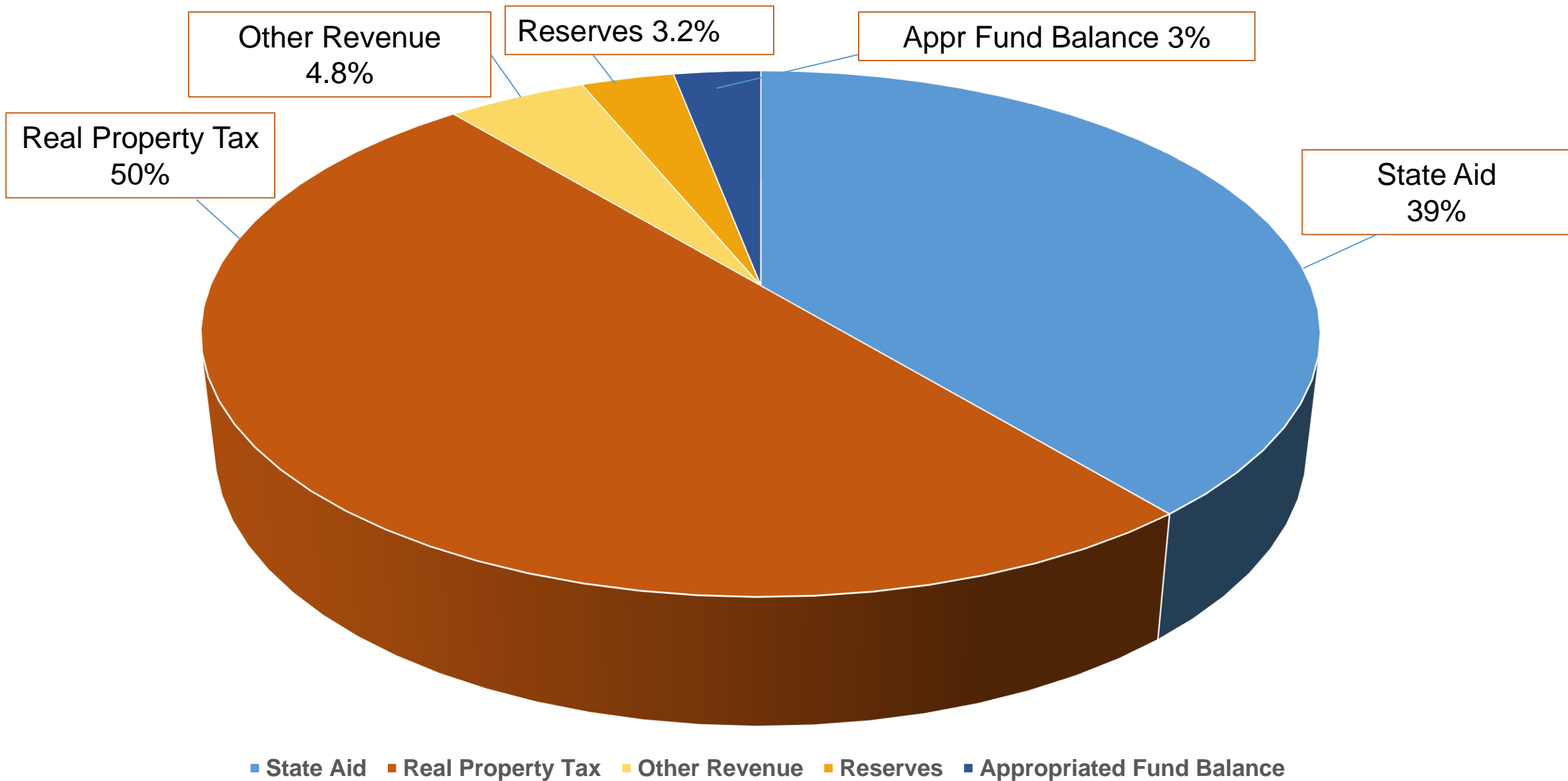


# *Total* Revenue 2020-2021



Revenue	Amount	Detail
State Aid – All Categories	\$11,279,569	Includes increase in Excess Cost Aid, BOCES Aid, Foundation Aid
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)	\$437,000	Includes increase in Interest and BOCES Surplus
Monroe County Sales Tax	\$900,000	Includes \$50,000 Increase
Real Property Tax	\$14,724,821	+2.98%; \$426,102 in Levy
Reserves	\$908,674	Decrease of Debt Reserve
Appropriated Fund Balance	\$856,390	Increase for BOCES Project
<b>Total Revenue</b>	<b>\$29,433,954</b>	+3.37% Increase from 19-20





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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.”*





# *Capital Reserve* Proposition for 2020-21

- Last authorized in 2014
- Continued use of Capital Reserve to fund unaided items and keep from increasing taxes for a capital improvement project
- **Example of Proposed Proposition:**

*“RESOLVED, that the Board of Education of the East Rochester Union Free School District be authorized to establish a Capital Reserve Fund in order to defray the cost of Capital Projects and, in order to accomplish the same, said Board is hereby authorized to establish the ultimate amount of such Reserve Fund to be \$5,000,000 with a probable term of twenty years and to appropriate funds of said School District to such Reserve Fund.”*



# Looking Ahead



- *Next* Board Meeting & Budget Presentation – April 21, 2020
- *Future Meetings*
  - Board Meeting & Public Budget Hearing – May 5, 2020
  - Board Election & Public Vote on the 20-21 Budget – May 19, 2020
- Questions? Please email [staci.sansoucie@erschools.org](mailto:staci.sansoucie@erschools.org)

