



Proposed 2022-2023 Budget Presentation
Finance Committee of the Whole Meeting
Dr. Lesli C. Myers-Small, Superintendent of Schools
Carleen Pierce, Chief Financial Officer
March 22, 2022



Agenda

Highlights of 2022 -2023 Proposed Budget

Alignment of Proposed Budget to the Academic and Fiscal Improvement Plans

Key Expansions and/or Reductions in the Instructional Program

Key Assumptions Regarding Revenues and Expenditures

Use of Federal Funds

Five Year Budget Forecast: Plans for longterm Fiscal Stability



Highlights of 2022-23 Proposed Budget

- The 22-23 budget reflects a commitment to the following priorities: delivering high quality instruction, social emotional wellness and health, as well as additional support to our English Language Learners and Students with Disabilities.
- General Fund proposed budget is \$861,775,316; representing a 2.6% increase from FY 2021-2022 .
- Reliance upon Appropriated Fund Balance was reduced by approximately 10%.
- All funds increased by 2.1% to \$1,006,539,049 (excluding CRRSA and ARP).



Alignment to the Fiscal Plan

- Upgrading the District's Financial System (CRRSA)
- Upgrading the District's Special Education Management System (CRRSA)
- Medicaid Reimbursement



Alignment to the Academic Plan

- Increase appropriations to support updating instructional materials aligned to curricular needs and instructional programs
- Adoption of K-8 district-wide instructional resources to support English Language Arts and Mathematics
- Increase in assessment resources
- Directly allocating resources to address school accountability
- Expansion of special subject teachers
- Increase parent engagement efforts through restructuring
- Increased support for expanding bilingual programming for target languages
- Identify staffing and resources to increase efforts to ensure high-quality documentation and adherence to compliance regulations



Every child deserves to engage with grade -level content every day.

Students must engage with high - quality culturally responsive experiences where they are affirmed, seen, and valued.

The District has an obligation to provide an equitable experience to every student across the District, independent of where they live or where they go to school.

Each content area must be fortified to assist students to be successful in their courses, take the highest level, and achieve high levels of proficiency on State and local assessments.



2022 -2023 Budget Priorities

High-Quality Instruction

Students with Disabilities and English Language Learners

Social Emotional Wellness and Health



Instructional Highlights

High Quality Instruction

\$75.2M (of which \$19.7M is from the General Fund) in funding which includes the ARP and CRRSA funding adding capacity to the Teaching and Learning Department.

- English Language Arts and mathematics support for unfinished learning and multiple proficiency levels, K-12 (*Academic Plan: Systems, Resources, and Structures Domain*).
- Resources allocation to improve accountability
- Fortification of academic departments

Students with Disabilities and English Language Learners

To address educational gaps and differences for Students with Disabilities and English Language Learners, the proposed 2022-2023 budget includes a \$73.6M (of which \$67.6M is from the General Fund) allocation including ARP and CRRSA funds.

- Additional staffing focused on reducing case management ratios, improved program outcomes, the quality and timeliness of documentation, and the adherence to local, State, and Federal expectations.

Social Emotional Wellness and Health

To address mental health and wellness needs of our students, the proposed 2022-2023 budget includes \$17.8M (of which \$8.5M is from the General Fund) in funding.

- Additional social workers, increased capacity for the ROC Restorative team, increases in school health services, and increased parent engagement.



2022 - 2023 Revenue and Appropriated Fund Balance

General Fund Revenue is the amount of funding received from external agencies. The District's primary sources of revenue are State Aid & City Maintenance of effort contribution.





2022 - 2023 Revenue Key Assumptions

- Foundation Aid increase
- Removal of the CARES Act I ESSER and GEER grant funding
- Interfund Revenues will increase as a result of the charge-back of indirect costs associated primarily with CRRSA and ARP
- Premium of Obligation revenue will increase based upon the August 2022 conversion of \$56M in BANS to bonds
- Usage of Appropriated Fund Balance to balance the budget
- Upon receipt of the Legislative Runs, assumptions will be reviewed and adjustments made accordingly

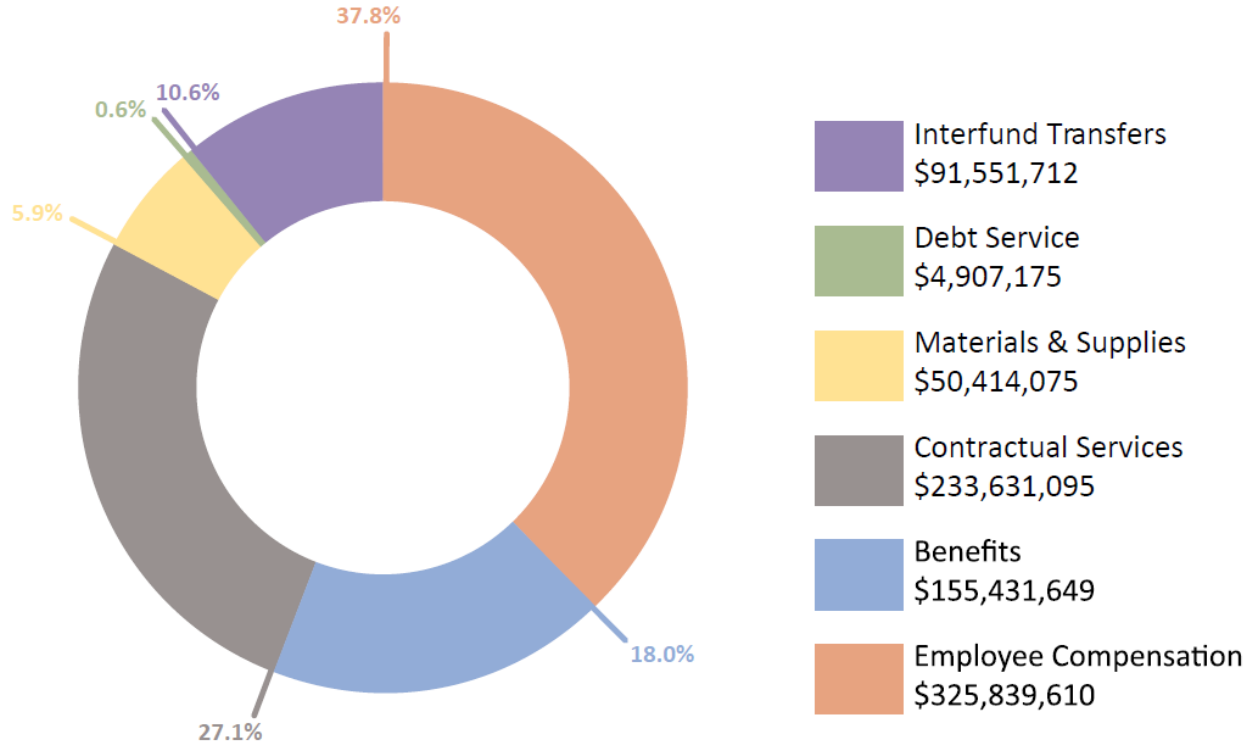


Draft Revenue & Appropriated Fund Balance

Revenues:	2020-2021 Actual	2021-22 Adopted	2022-2023 Draft	\$ Change	% Change
Foundation Aid	\$447,461,596	\$513,077,533	\$522,410,098	\$9,332,565	1.8%
Building Aid	\$85,381,837	\$83,436,066	\$78,159,135	(\$5,276,931)	-6.3%
Stimulus Funding	\$5,840,947	\$23,363,786	\$0	(\$23,363,786)	-100.0%
Other Federal and State Aid	\$69,064,064	\$57,907,211	\$90,513,437	\$32,606,226	56.3%
City of Rochester	\$119,100,000	\$119,100,000	\$119,100,000	\$0	0%
All Other Sources	\$15,777,330	\$43,390,096	\$51,592,646	\$8,202,550	18.9%
Total Revenue & Appropriated Fund Balance	\$742,625,774	\$840,274,692	\$861,775,316	\$21,500,624	2.6%



2022 - 2023 Appropriations





2022 - 2023 Appropriation Key Assumptions

- Charter School Tuition increasing by \$1.8M to reflect the opening of 3 new charter schools as well as the addition of new grade levels at existing charter schools
- Utilities increasing to reflecting current market trends as well as the re-opening of four renovated schools
- Insurance expenditures will be increasing as premiums for cyber insurance, general liability, property, and boiler insurance market rates continue to rise
- Unemployment Insurance will increase based upon the fact that less coverage will be attributed to the Special Aid and School Lunch Funds

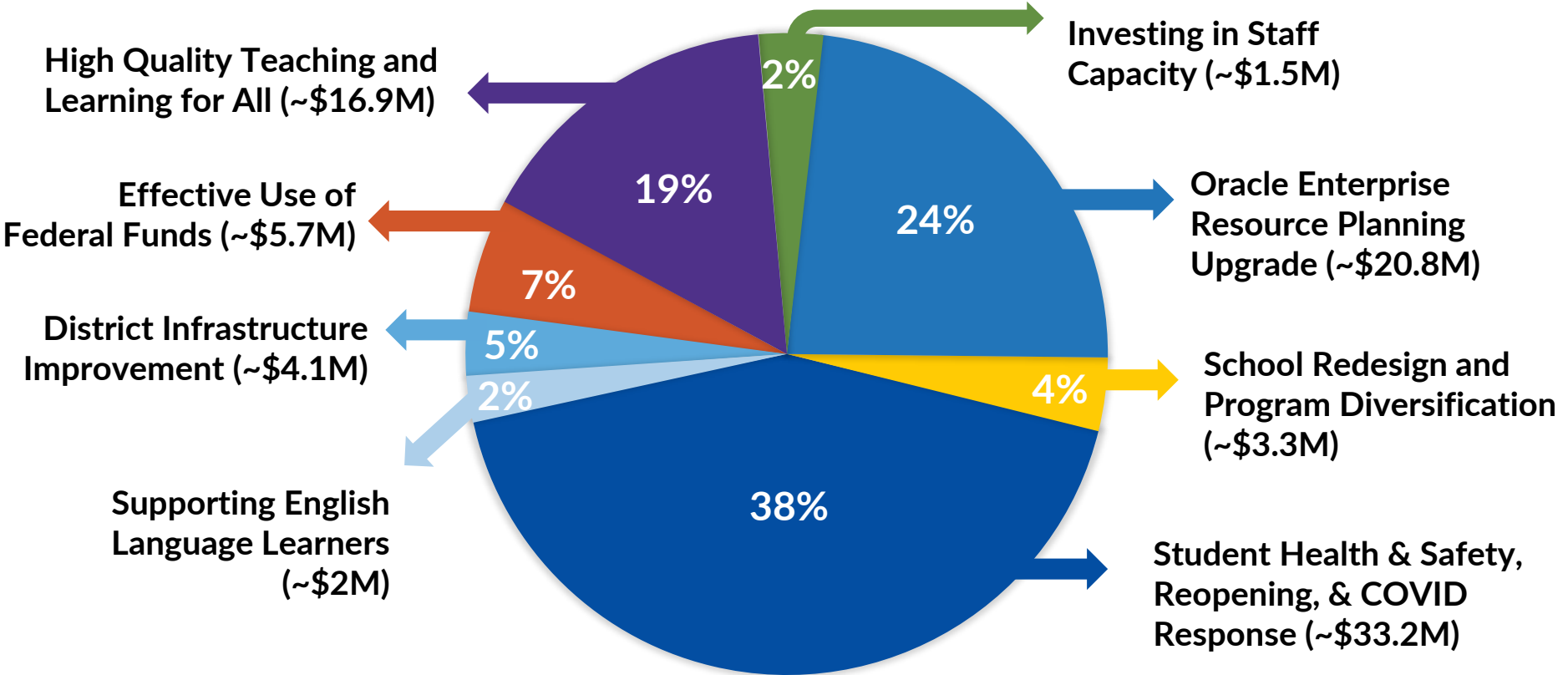


Draft Appropriations (Expenditures)

Appropriations	2021-22 Adopted	2022-2023 Draft	\$ Change	% Change
General Support	\$58,054,790	\$65,733,886	\$7,679,096	13.2%
Instruction	\$449,216,900	\$462,261,956	\$13,045,056	2.9%
Transportation	\$77,504,583	\$78,677,269	1,172,686	1.5%
Community Support	\$212,607	\$306,633	\$94,026	44.2%
Benefits	\$154,349,110	\$158,336,685	\$3,987,575	2.6%
Debt Service/Transfers	\$100,936,701	\$96,458,887	(\$4,477,814)	-4.4%
Total Appropriations/ Expenditures	\$840,274,692	\$861,775,316	\$21,500,624	2.6%

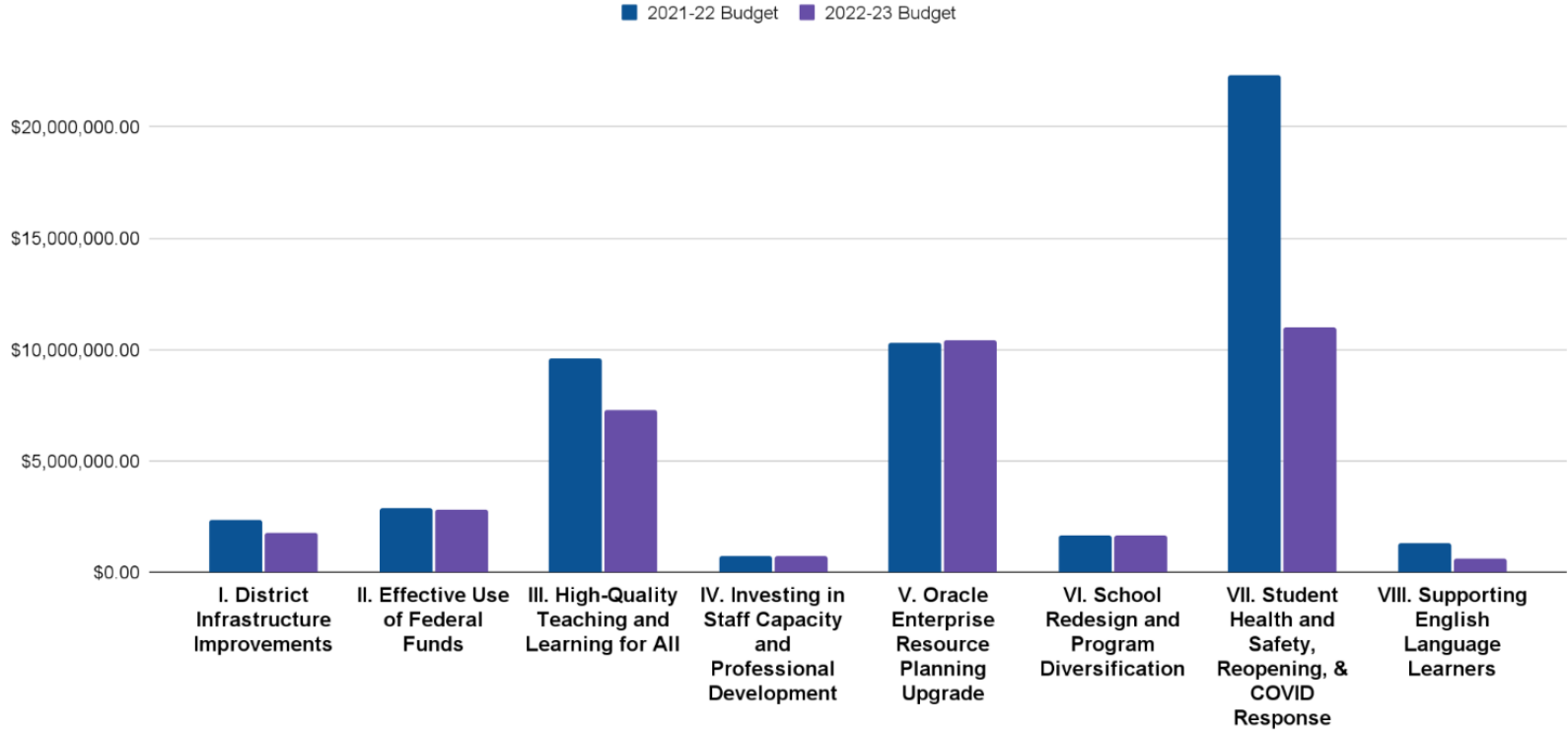


CRRSA Initiatives





CRRSA Initiatives by Year





CRRSA Highlights

- Direct COVID-Relief Supports to Schools
 - Substitute Teachers
 - Paraprofessionals
 - Specials Staffing



ARP Funding Priorities

Community
Collaboration (~\$8.6M)



4%

District-Wide
Infrastructure (~\$40.2M)



20%

Student Health &
Safety, Reopening, and
COVID Response
(~\$6.4M)



3%

Unfinished Learning
(~\$51.1M)



26%

12%

10%

Rigorous Academics &
Instruction (~\$47.7M)



24%

Social and Emotional
Learning Support (~\$20.1M)

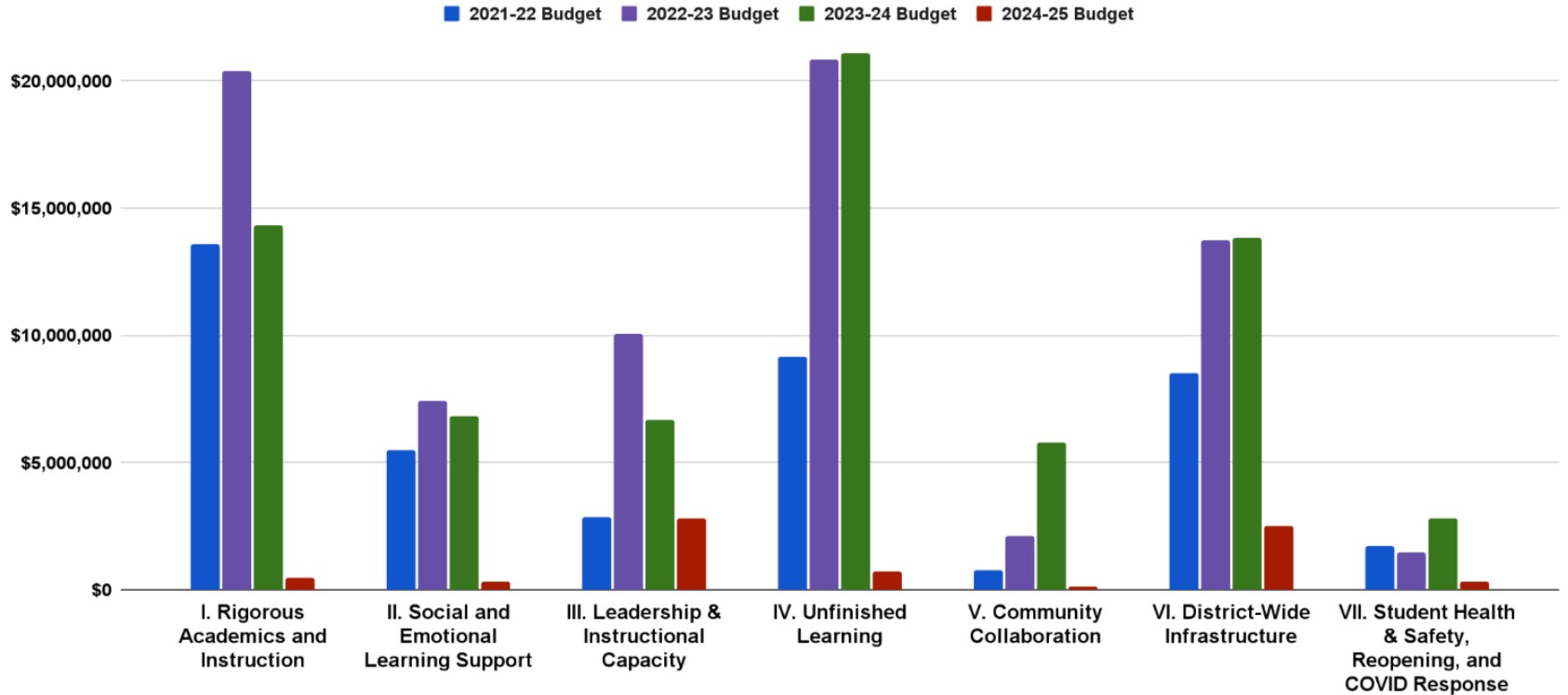


Leadership & Instructional
Capacity (~\$22.8M)





ARP Priorities by Year





Five Year Budget Forecast: Plans for long-term Fiscal Stability

- Reconciliation of Substitute Teacher Costs
- Transportation Opportunities
 - Elimination of Managed Choice Policy
 - Purchase Buses versus Leasing
- School Closures/Mergers
 - Process runs from Spring 2022-Fall 2022
 - Additional information after the process occurs
- Implementation of Neighborhood School Model
 - Ties into the school closures/mergers
 - Additional information after the process occurs
- Repurposing buildings/space to outside entities
- Charter school recruitment, recoupment and reconciliation
- Continue the culture of disciplined spending



Budget Materials

- 2022 -2023 Proposed Budget Brief
- Capital Improvement Project Draft