

ROME CITY SCHOOL DISTRICT 2023-2024 BUDGET HEARING

MAY 8, 2023

PRESENTED BY: PETER C. BLAKE, SUPERINTENDENT



WE ARE A DIVERSE AND INNOVATIVE EDUCATIONAL COMMUNITY THAT BELIEVES THROUGH BOTH WORDS AND ACTIONS THAT ALL STUDENTS CAN LEARN AND BE SUCCESSFUL. WE PROVIDE CONTINUOUS ACADEMIC AND SOCIAL GROWTH FROM PRE-K TO GRADUATION, ENSURING THAT STUDENTS ARE LIFE-LONG LEARNERS, PRODUCTIVE CITIZENS, & MEMBERS OF THE GLOBAL ECONOMY.

ROME FACTS...



- ▶ Current Enrollment = 5,453
- ▶ Total Expense per Pupil = \$18,142
- ▶ Combined Wealth Ratio = .36000
 - ▶ *1.00 is average wealth for a district community*
- ▶ Instruction as a Percent of Budget = 77%
- ▶ Graduation Rate = 73% (74% RFA)
- ▶ Regents with Advanced Designation Rate = 22%
- ▶ Two (2) Schools Identified Under ESSA Regulations
- ▶ Homeless student population, English New Language, and Students with Disabilities student populations continue to grow
- ▶ Arts, Athletics, Extra Curricular Activities, and Advanced Course offerings continue to be a significant part of our student experience

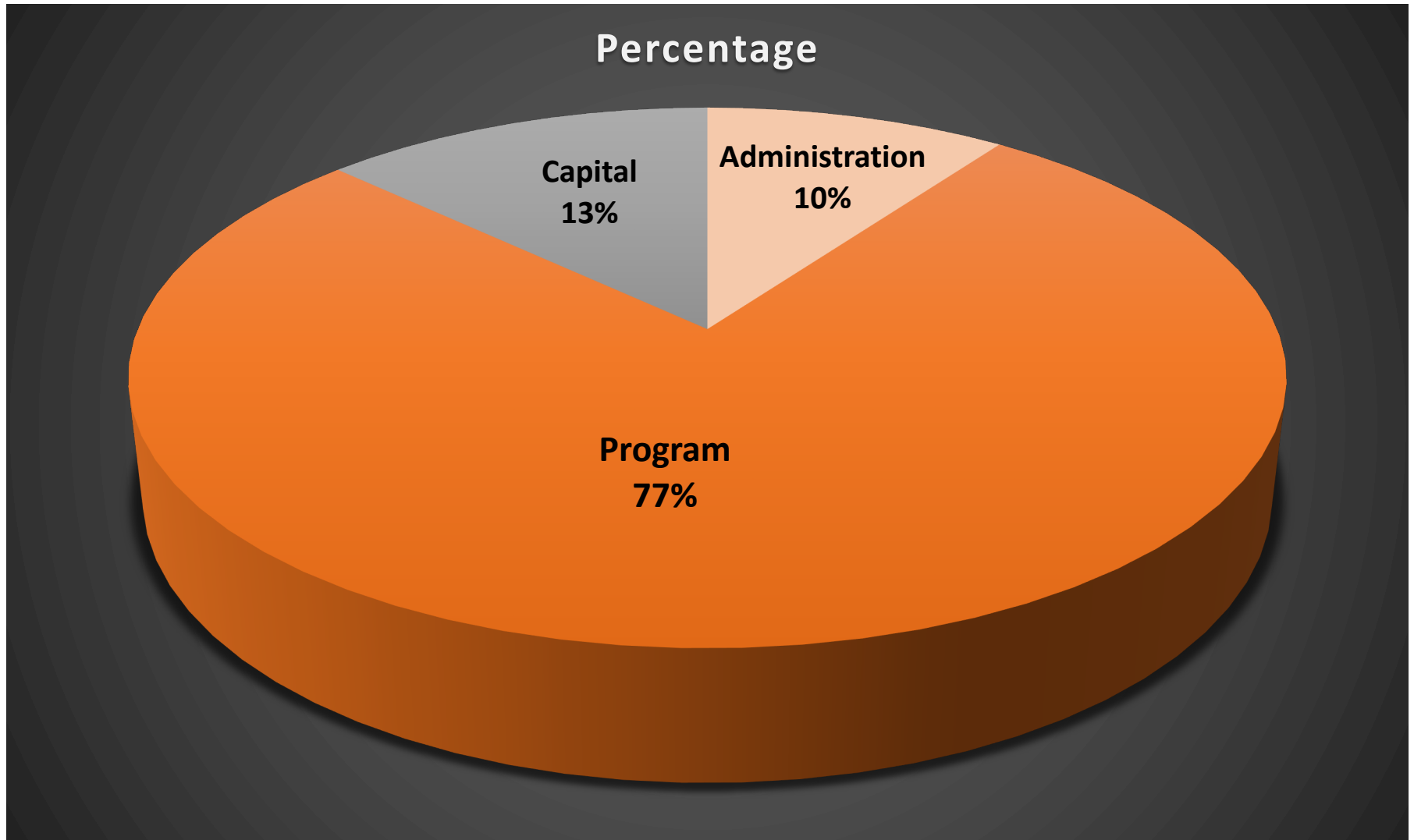


WHAT IS A SCHOOL BUDGET...

- ▶ It is a financial spending CAP that school districts have at their disposal as approved by the BOE and community.
- ▶ It is largely a prediction of what may or may not happen 18 months from the date of development.
- ▶ Revenues come from 4 main areas: State Aid, Local Taxes, Federal Funding, and Fund Balance / Reserve Allocation.
- ▶ Fixed costs are anything included in a contract or agreement. Some fixed cost items can be adjusted through program reductions and average 93% of budget
- ▶ Districts generally DO NOT spend the entire approved budget and are able to put money back in reserves at the end of the year. Best practice would be to budget to revenue, but actual revenue is always less than needed expenditures ... thus the need for fund balance / reserves.
- ▶ 99% of people pay attention to a school budget once a year ...

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
\$105,236,015	\$108,273,542	\$110,432,816	\$113,711,979	\$115,320,834	\$117,909,331	\$116,692,438	\$122,607,537	\$122,980,702
\$105,236,015	\$101,890,450	\$105,272,598	\$107,919,193	\$113,810,356	\$115,827,781	\$110,213,155	\$106,854,220	\$116,945,955

BUDGET \$145,869,432



PROPOSED EXPENDITURE BY TYPE...

Description	2023-2024 Proposed	Percent of Budget
Payroll (100 Codes)	\$ 55,632,212	38.1%
Equipment (200 Codes)	\$ 908,292	0.6%
Contractual (400-449 Codes)	\$ 13,395,101	9.2%
Supplies (450-489 Codes)	\$ 2,021,322	1.4%
Tuition (not including BOCES)	\$ 3,722,387	2.6%
Energy (452&453 Codes)	\$ 1,964,558	1.3%
BOCES (490 Codes)	\$ 21,429,004	14.7%
Benefits (800 Codes)	\$ 37,922,397	26.0%
Debt Service (9700 Codes)	\$ 7,284,158	5.0%
Transfer to Other Funds (9900 Codes)	\$ 1,595,000	1.1%
TOTAL	\$ 145,869,432	100.0%

EXPENDITURES BY TYPE...

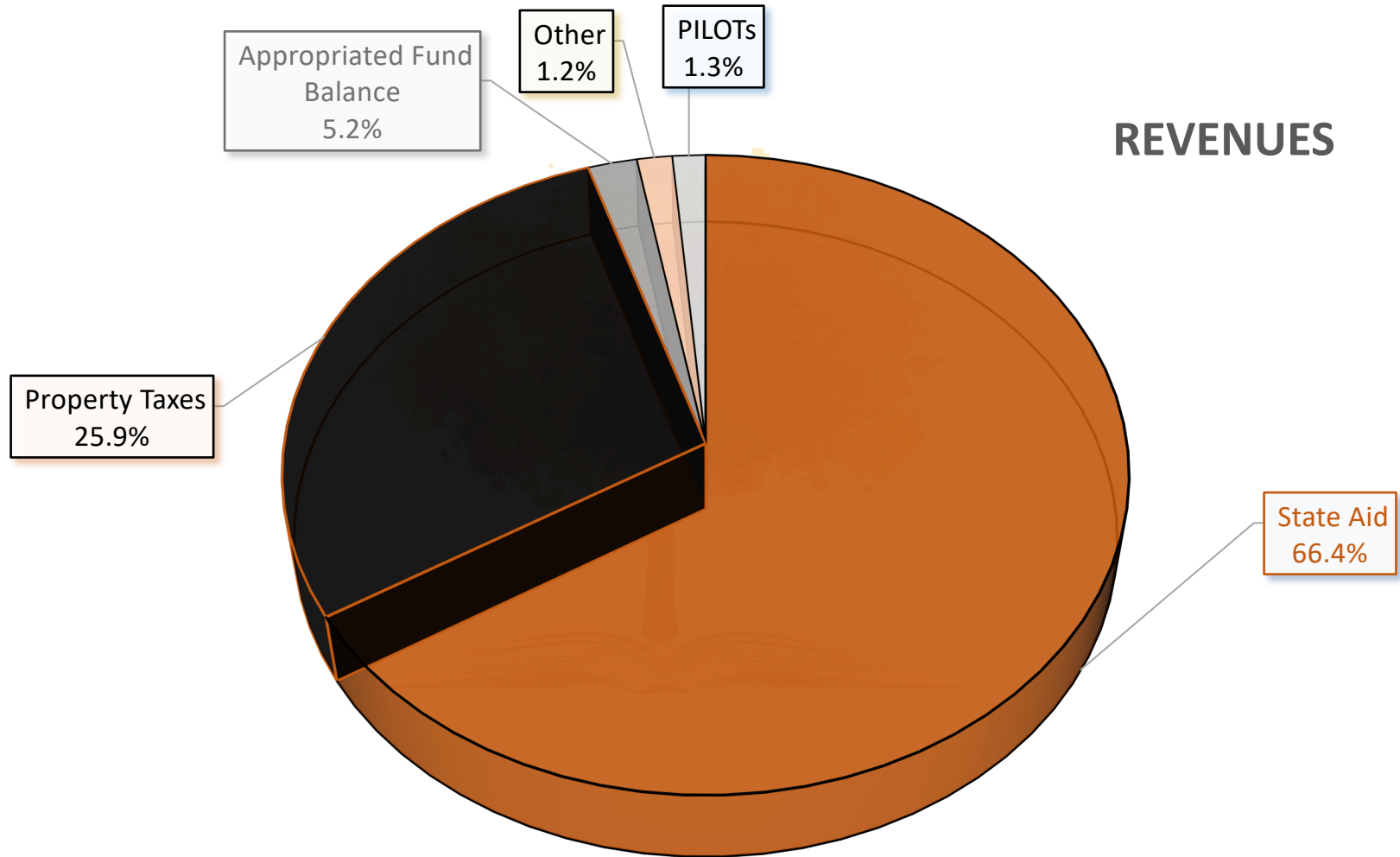
Description	2021-2022 Budget	2022-2023 Budget	2023-2024 Proposed	Difference	Percent Difference
Payroll (100 Codes)	\$ 48,596,498	\$ 50,705,265	\$ 55,632,212	\$ 4,926,947	9.72%
Equipment (200 Codes)	\$ 745,241	\$ 890,591	\$ 908,292	\$ 17,701	1.99%
Contractual (400-449 Codes)	\$ 10,928,962	\$ 12,058,199	\$ 13,395,101	\$ 1,336,902	11.09%
Supplies (450-489 Codes)	\$ 1,590,906	\$ 1,579,319	\$ 2,021,322	\$ 442,003	27.99%
Tuition (not including BOCES)	\$ 2,710,450	\$ 2,913,764	\$ 3,722,387	\$ 808,623	27.75%
Energy (452&453 Codes)	\$ 1,450,000	\$ 1,300,000	\$ 1,964,558	\$ 664,558	51.12%
BOCES (490 Codes)	\$ 13,659,438	\$ 16,535,601	\$ 21,429,004	\$ 4,893,404	29.59%
Benefits (800 Codes)	\$ 34,225,759	\$ 35,353,243	\$ 37,922,397	\$ 2,569,153	7.27%
Debt Service (9700 Codes)	\$ 7,798,448	\$ 8,140,294	\$ 7,284,158	\$ (856,136)	(10.52%)
Transfer to Other Funds (9900 Codes)	\$ 1,275,000	\$ 808,750	\$ 1,595,000	\$ 786,250	97.22%
TOTAL	\$ 122,980,702	\$ 130,285,026	\$ 145,869,432	\$ 15,584,406	10.68%

BALANCING THE BUDGET...



REVENUE SOURCES ...

REVENUES



ESTIMATED REVENUES...

THREE YEAR
COMPARISON

	21-22 Actual	22-23 Projected	23-24 Estimated	Difference
Real Property Taxes	\$ 31,339,736	\$ 31,608,834	\$ 32,273,525	\$ 664,691
Other PILOT	\$ 1,907,766	\$ 1,773,856	\$ 1,965,200	\$ 191,344
STAR Reimbursement	\$ 5,206,628	\$ 5,509,687	\$ 5,509,687	\$ 0
Interest/Tuition/Rent	\$ 451,453	\$ 420,000	\$ 270,000	\$ (150,000)
Insurance Recoveries	\$ 655,576	\$ 963,000	\$ -	\$ (963,000)
Refund BOCES/PreK	\$ 3,253,799	\$ 1,050,000	\$ 900,000	\$ (150,000)
Foundation Aid	\$ 50,591,226	\$ 60,044,041	\$ 70,171,065	\$ 10,127,024
Reimbursable and Other State Aids	\$ 24,687,940	\$ 24,237,916	\$ 26,619,148	\$ 2,381,232
Federal Revenues	\$ 332,167	\$ 300,000	\$ 300,000	\$ -
Miscellaneous Revenue	\$ 635,895	\$ 104,897	\$ 219,999	\$ 115,102
CRRSA	\$ 6,292,190	\$ -	\$ -	\$ -
ARP	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
<i>TOTAL Revenue</i>	\$ 125,354,376	\$ 127,012,231	\$ 138,228,624	\$ 11,216,393

PROPOSED TAX LEVY ...

2022-2023 Actual Property Tax Levy	2023-2024 Proposed Property Tax Levy	Difference	Percent Change
\$36,543,239	\$37,602,993	\$1,059,754	2.90%

- ▶ *The voter approved tax levy equals the maximum amount of taxes that a school district MAY collect, if determined necessary. The ACTUAL tax levy is adopted by the Board of Education in August each year and can be less than the voter approved levy, however not more.*

PROJECTED TAX RATES...

PER \$1,000 OF ASSESSED VALUATION

Municipality	2022-2023 Actual	2023-2024 Projected	Equalization Rate	\$ Change in Rate	Percent of Tax Base
Rome	\$ 33.63	\$ 35.50	61.03	\$ 1.87	74.21%
Annsville	\$ 40.41	\$ 33.21	58.95	\$ (7.20)	0.46%
Lee	\$ 731.31	\$ 791.67	2.88	\$ 60.36	20.00%
Verona	\$ 34.73	\$ 33.32	63.00	\$ (1.41)	0.30%
Western	\$ 41.94	\$ 39.57	50.00	\$ (2.37)	5.03%

ESTIMATED TAX IMPACT...

CITY OF ROME

	22-23 Actual	23-24 Estimated	22-23 Actual	23-24 Estimated	22-23 Actual	23-24 Estimated
Assessed Value	\$50,000	\$50,000	\$100,000	\$100,000	\$150,000	\$150,000
Tax Rate	\$ 33.63	\$ 35.50	\$ 33.63	\$ 35.50	\$ 33.63	\$ 35.50
Tax Amount	\$ 1,682	\$ 1,775	\$ 3,363	\$ 3,550	\$ 5,045	\$ 5,325
Basic STAR Reduction	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656
Net Tax Amount	\$ 1,026	\$ 1,119	\$ 2,707	\$ 2,894	\$ 4,389	\$ 4,669
Difference	\$ -	\$ 93	\$ -	\$ 187	\$ -	\$ 281

FACTORS THAT CAN IMPACT TAX RATE...

- ▶ State and Federal Aid
- ▶ Assessors Office
 - ▶ Change in Assessments
 - ▶ Change in Equalization Rates
 - ▶ Change in STAR Exemptions

Useful Websites

<http://ocgov.net/realproperty>

<http://www.tax.ny.gov/pit/property/exemption/index.htm>

<http://www.osc.state.ny.us/localgov/realprop/schools.htm>

BY THE MATH...

REVENUE TO EXPENSE COMPARISON

	TOTALS
Current Proposed Expenditure Budget	\$145,869,432
Estimated Revenues	(\$137,168,870)
Difference in Funds	\$8,700,562
Local Share Increase	(\$1,059,754)
Reserves Allocated	(\$3,638,561)
Allocated Fund Balance	(\$4,002,247)
	\$0



CONTINGENCY BUDGET ...

- ▶ *Contingency Budget Amount = \$144,809,678*
- ▶ A contingency budget funds only teachers' salaries and those items that the Board determines to be "ordinary contingent expenses", defined under the law to include legal obligations, expenditures authorized by statute, and other items necessary to maintain the educational program, preserve property, ensure the health and safety of students and staff.
- ▶ Expenditures that do not constitute ordinary contingent expenses include new equipment, public use of school buildings, nonessential maintenance, capital expenditures, and consultant services.
- ▶ A contingency budget is enacted upon two (2) unsuccessful budget votes, or after one (1) unsuccessful budget attempt and enactment by the Board.

VOTE....

TUESDAY, MAY 16TH, 2023
9:00 A.M. TO 8:00 P.M.



Where To Vote:

- ▶ First Ward: Rome City School District, 409 Bell Road
- ▶ Second Ward: Rome City School District, 409 Bell Road
- ▶ Third Ward: South Rome Senior Center, 112 Ridge Street
- ▶ Fourth Ward: Gansevoort Elementary School, 758 West Liberty Street
- ▶ Fifth Ward: Strough Middle School, 801 Laurel Street
- ▶ Sixth Ward: St. Paul's Church, 1807 Bedford Street
- ▶ Seventh Ward: Copper City Community Connection,
305 E. Locust Street
- ▶ Eighth Ward: Stokes Elementary School, 9095 Turin Road
- ▶ Ninth Ward: Stokes Elementary School, 9095 Turin Road
- ▶ Tenth Ward: Library, 9172 Main Street, Westernville

BOE PROPOSITION...



- ▶ There are four (4) at-large positions on the Board of Education that will be available on July 1, 2023.
- ▶ Three positions are for a term of three years, expiring on June 30, 2026 and the remaining position is for a term of one year expiring on June 30, 2024.
- ▶ There are a total of five (5) candidates running for the four (4) open seats. The top three vote receivers will take office on July 1, the fourth-place vote receiver will take office immediately, as per NYS Education Law.
- ▶ For more information about the candidates, please visit our budget page at <https://www.romecsd.org/page/business-and-finance-budget>

THANK YOU...

