

VICTOR CENTRAL SCHOOLS

BUDGET MEETING – MARCH 11TH

Objectives

- For This Meeting: Establish Parameters for Budget Proposal
 - Total Expenditure
 - Tax Levy Figure

- For Our Budget:
 - Sustain current staffing and programs
 - Add in critically deficient and/or mandated areas
 - Stabilize reserve balances
 - Operate as efficiently as possible

Meeting Agenda

- Implications of Tax Cap Compliance
- Overview of Two Budget Scenarios
 - Override of Cap as Initially Proposed
 - BOE Request from March 5th – Staffing Enhancements With Greater Levy
- Questions / Next Steps

EXPENDITURES



Maximizing Efficiencies - Personnel

Regardless of budget scenario, the following reductions and efficiencies will be sought

- Begin Phase out of International Baccalaureate program due to low interest and increased participation in Advanced Placement courses
- Eliminate elementary foreign language due to changes in required programs and increased ELL needs
- Capture attrition in support staff due to changing IEP (Individualized Education Plan) related services
- Continued staff migration to consumer driven (HDHP) health care plans

Maximizing Efficiencies - Operations

Regardless of budget scenario, the following reductions and efficiencies will be sought

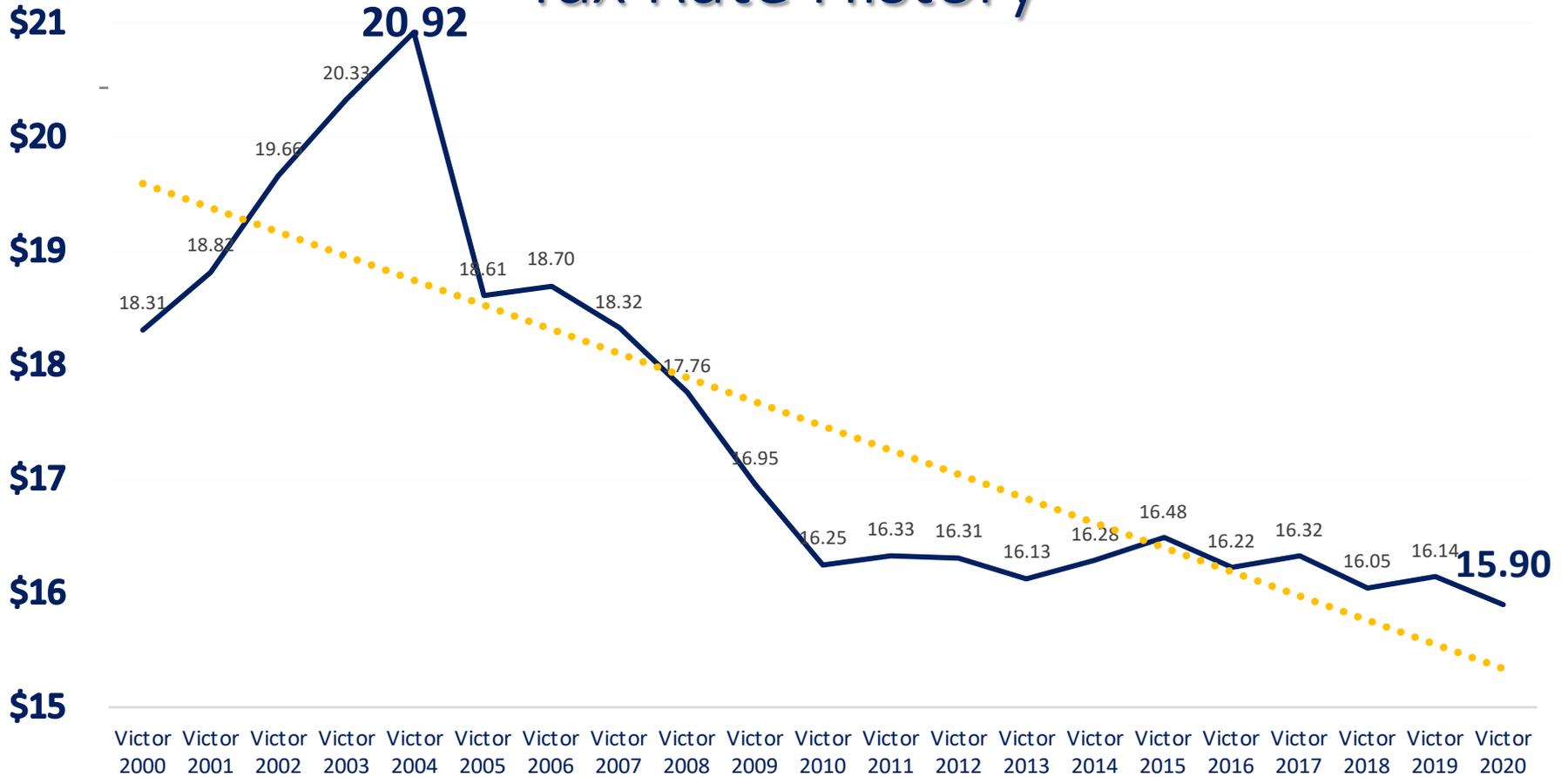
- Utilizing co-op purchasing to reduce acquisition costs (0% supplies/materials budget)
- Evaluating proposals for contractual service renewals to secure best pricing
- Reduced energy costs as a result of Energy Performance Project completed in 2019 and building controls
- Centrally managed network print services
- ***Reminder: Victor CSD had the lowest per pupil expense in NYS in 2017-18****

**Data from NYS Comptroller School District Expenditures (2018)*

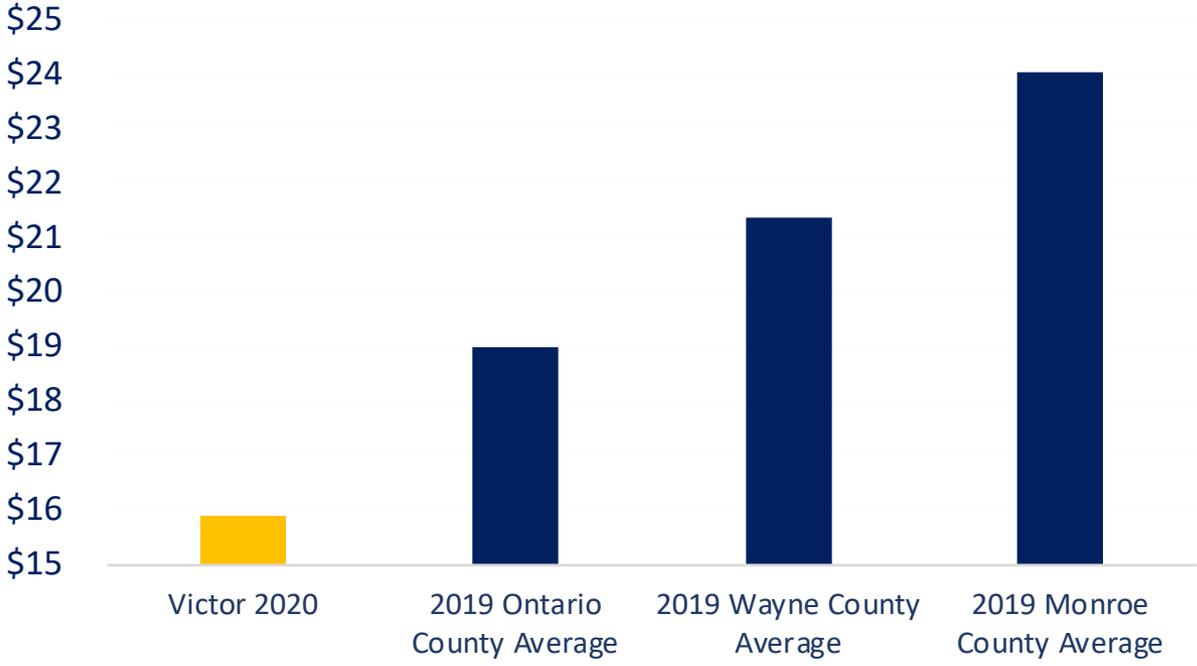
REVENUES



Tax Rate History



How does VCS Tax Rate Compare?



** Rates reported by NYS Comptroller, October 2019*

Tax Levy Vs Tax Rate

(How are these related/different?)

$$\frac{\text{TAX LEVY} \\ (\$45.92 \text{ Million})}{\text{TOTAL ASSESSED VALUE} \\ (\$2.89 \text{ Billion})} = \text{TAX RATE} \\ \$15.90 / 1,000 \text{ AV}$$

- **Tax Rate:** Varies based upon the levy and assessed value changes, *is not 1:1 relation to tax levy*
- *If the assessed value (new properties or assessment changes) increases at a greater rate than the tax levy, the tax rate is reduced. New properties do not create additional revenue, they decrease the share paid by each property owner*

Implications of Tax Cap Compliance

Tax Cap Compliant Reductions			
Co-Curricular Clubs	Musicals/Plays	Teacher Leader Stipends	Teacher Aides (4 FTE - Attrition)
Enrichment (2 FTE)	Instructional Coaches and Standards Leaders (5 FTE and Stipends)	Elementary Foreign Language	Modified Athletics Programs
Class Size Consolidation (3 FTE Secondary)	Phase Out of IB Program		Class Size Consolidation (11 FTE Elementary)

Mandated or Critically Deficient Additions			
Special Education Instruction (3 FTE)	English Language Learner Instructors (2FTE)	Student Supports Teacher on Special Assignment	Senior High Counselor

Reduction of up to 25 FTE	Net reduction over \$1.8M	Requires over \$1M use of savings
---------------------------	---------------------------	-----------------------------------

Implications of Tax Cap Compliance

ASSESSED VALUE OF HOME	Home With Basic STAR	Basic STAR Per Month	Home With Enhanced STAR	Enhanced STAR Per Month
\$200,000	-\$9.68	-\$0.81	-\$9.37	-\$0.78
\$300,000	-\$15.38	-\$1.28	-\$16.07	-\$1.34
\$400,000	-\$21.07	-\$1.76	-\$22.76	-\$1.90
\$500,000	-\$26.76	-\$2.23	-\$29.46	-\$2.45

➤ Total Expense \$76,078,190

➤ Budget Increase - 3.2%

➤ Projected Tax Rate - \$15.80

➤ Tax Rate Decrease - .62%

Levy Increase – 1.96%

BUDGET SCENARIOS



Override Scenario – Initial Proposal

Reductions for Efficiency or Program Change

Elementary Foreign Language	Phase Out of IB Program	Teacher Aides (4 FTE - Attrition)
-----------------------------	-------------------------	--------------------------------------

Mandated or Critically Deficient Additions

Special Education Instruction (3 FTE)	English Language Learner Instructors (2FTE)	Student Supports Teacher on Special Assignment	Senior High Counselor
--	---	---	-----------------------

Additional Needs Based Staffing

Early Childhood Counselor (.5 FTE)	Social Emotional Learning Coordinator	Clerical Supports	Daytime Cleaners (2 FTE)
Director of Safety and Security		Youth Assistants (3 FTE)	

Restores \$1.7 of Cuts	\$830,000 New Positions	Eliminates Use of Savings
------------------------	-------------------------	---------------------------

Override Scenario – Initial Proposal

ASSESSED VALUE OF HOME	Home With Basic STAR	Basic STAR Per Month	Home With Enhanced STAR	Enhanced STAR Per Month
\$200,000	\$227.28	\$18.94	\$185.77	\$15.48
\$300,000	\$360.97	\$30.08	\$318.46	\$26.54
\$400,000	\$494.66	\$41.22	\$451.15	\$37.60
\$500,000	\$628.35	\$52.36	\$583.85	\$48.65

- Total Expense \$78,786,700
- Budget Increase - 6.85%

- Projected Tax Rate - \$17.30
- Tax Rate Increase – 7.9%

Levy Increase – 11%

Enhanced Override With Additional Levy (Requested March 5th)

Reductions for Efficiency or Program Change

Elementary Foreign Language	Phase Out of IB Program	Teacher Aides (4 FTE - Attrition)
-----------------------------	-------------------------	--------------------------------------

Mandated or Critically Deficient Additions

Special Education Instruction (3 FTE)	English Language Learner Instructors (2FTE)	Student Supports Teacher on Special Assignment	Senior High Counselor
--	---	---	-----------------------

Additional Needs Based Staffing

Early Childhood Counselor (.5 FTE)	Social Emotional Learning Coordinator	Clerical Supports	Daytime Cleaners (2 FTE)
Director of Safety and Security		Youth Assistants (3 FTE)	
Primary Counselor	Elementary Class Size Reduction (1 FTE)	Network Administrator	

Adds staffing in green	\$230,000 in new positions	Eliminates use of savings
------------------------	----------------------------	---------------------------

Enhanced Override With Additional Levy (Requested March 5th)

ASSESSED VALUE OF HOME	Home With Basic STAR	Basic STAR Per Month	Home With Enhanced STAR	Enhanced STAR Per Month
\$200,000	\$263.38	\$21.95	\$215.50	\$17.96
\$300,000	\$418.31	\$34.86	\$369.43	\$30.79
\$400,000	\$573.24	\$47.77	\$523.36	\$43.61
\$500,000	\$728.16	\$60.68	\$677.29	\$56.44

- Total Expense \$79,680,075
- Budget Increase - 8.07%

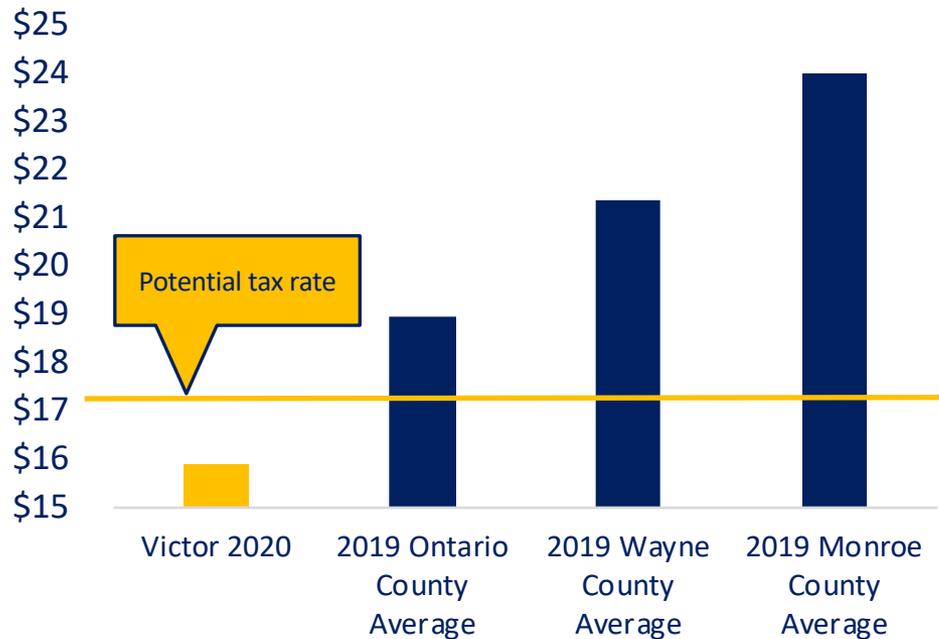
- Projected Tax Rate - \$17.50
- Tax Rate Increase - 9.7%

Levy Increase – 12.5%

SUMMARY AND NEXT STEPS



Summary - Conclusions



- The projected tax rate from any budget proposal would be:
 - Almost \$2 less than Ontario County average*
 - \$4 less than Wayne County average*
 - Over \$6 less than Monroe County average*
 - Less than the rate paid by the Victor CSD community in all years 2000-2008

* Rates reported by NYS Comptroller, October 2019

Questions – Next Steps

April – Board of Education Approves Property Tax Report Card and Proposed Budget

May 19 – Budget Vote