

2020-2021 Budget Hearing

May 27, 2020 6:30 PM



Agenda

- Why are we in this position?
- What is in the budget? What does it accomplish?
- What happens if the budget is defeated? How is this decided?
- What is the District's plan moving forward?

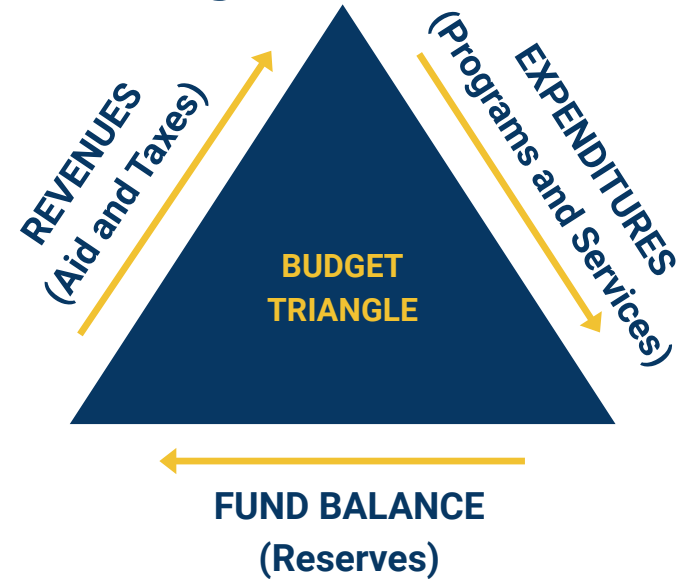
School Finance 101 - Budget Triangle

3 Major Variables

Expenditures - What services and programs are supported?

Revenues - What funds are available to support programs and services (*Property tax levy is about 2/3 of our revenue*)

Fund Balance - Long term position, increased by budget surplus, decreased by budget deficits



Revenues



Expenditures



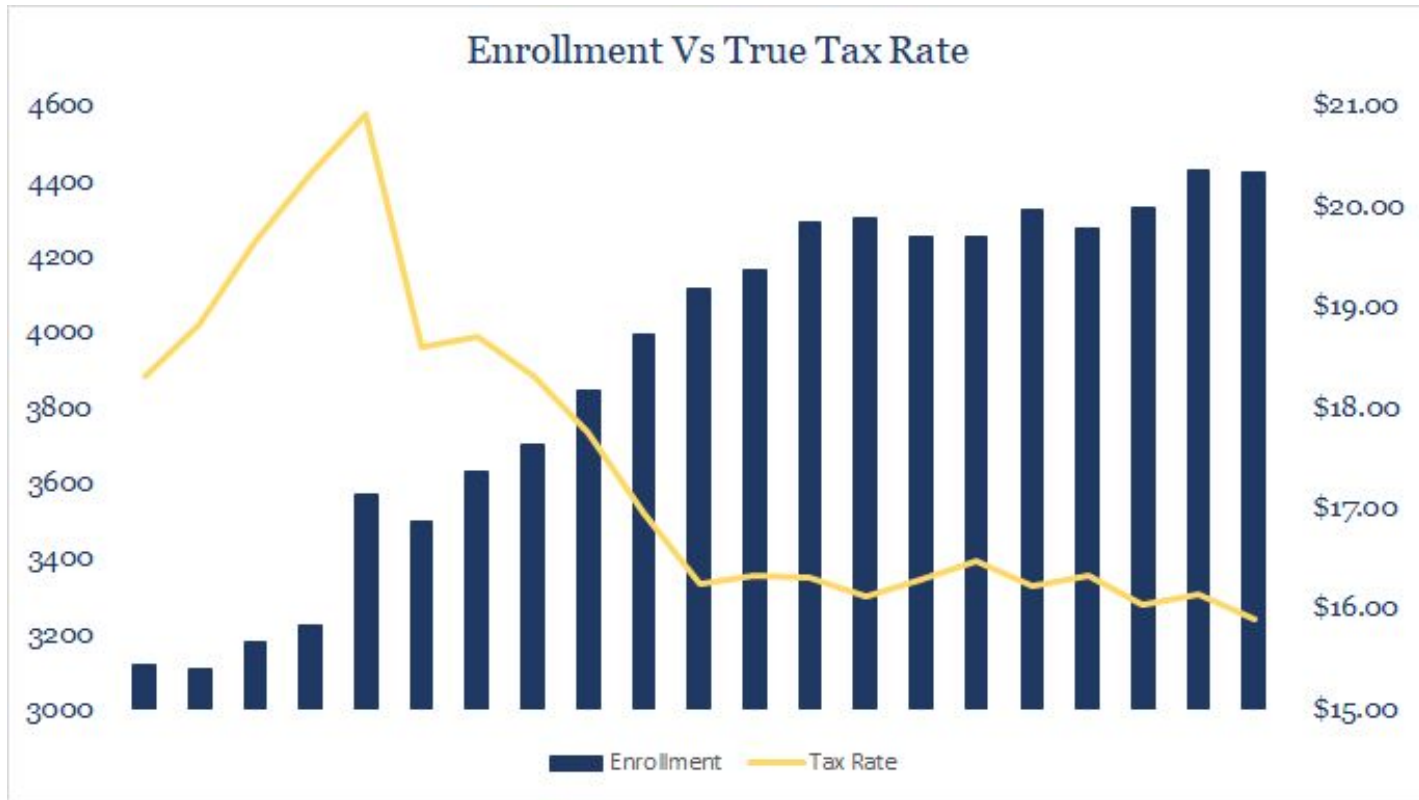
Fund Balance

Not capable of supporting current level of programs and services

As measured by “**Per Pupil Expense**” Victor CSD spends the least of any district in New York State*

Has been depleted to support programs and services without substantial tax or aid increases

*Per NYS Comptroller Data 2017-2018



From the year 2000 to current (2020)

Budget Overview

2019-20 Budget	Proposed 2020-2021 Budget	% Increase
Total Budget - \$73,732,603	<i>Total Budget - \$78,256,890</i>	6.14 %
Tax Levy - \$45,920,459	<i>Tax Levy - \$50,210,103</i>	9.34%
Tax Rate - \$15.90	<i>Tax Rate Projected - \$17.14*</i>	7.8%
Tax Cap Compliant	<i>Over Tax Cap - \$3,380,000</i>	N/A

**Subject to final assessed values set in July, 2020*

Property Tax Impact - Exemptions Report

Assessed Value of Home (Thousands)	BASIC STAR		ENHANCED STAR	
	Annual Increase	Monthly Equivalent	Annual Increase	Monthly Equivalent
\$100	\$88	\$7.29	\$40	\$3.33
\$200	\$213	\$17.71	\$165	\$13.75
\$300	\$338	\$28.13	\$290	\$24.17
\$400	\$463	\$38.54	\$415	\$34.58

Preserves Existing Programs

**Insulates Against Potential Loss
of State Aid**

**Decreases Reliance Upon
Reserve Fund Use**

Consequences of Failed Budget Vote

Decision Making Framework

Our philosophy in recommending these reductions is based on the following criteria:

1. Mandatory vs Discretionary
2. Program vs People (class size)
3. Equity in Relation to Cost
4. Impact on Students

Consequences of Failed Budget Vote

Staffing Cuts

Elementary Teachers (11 FTE)

*6 Sections replaced by Mentors, Instructional Coaches and Enrichment Teachers
5 Sections eliminated*

Secondary Teachers (10.6 FTE)

*2.4 FTE Eliminated and replaced by Standards Leaders going back to classrooms full time.
8.2 FTE Eliminated with no replacement
(PE, ELA, Math, Social Studies, Science, Business, Student Support Services)*

Coaching Stipends Modified Sports and Swimming Eliminated

Data Management Coordinator (.6 FTE) eliminated

K-12 Teacher Leaders- Eliminate majority of stipends

Public Relations Staff 1.0 FTE Elimination

School Psychologist (1.0 FTE) K-12 Psychologist eliminated and transferred to vacant ECS position

School Psychologist Intern (1.0 FTE) Elimination

Special Area Teachers (1.6 FTE) Elimination of part time staff (Art, Music and Physical Education)

Teacher Aides (4 FTE) Elimination

Teacher Stipends: Eliminate Clubs & extra-curricular compensation

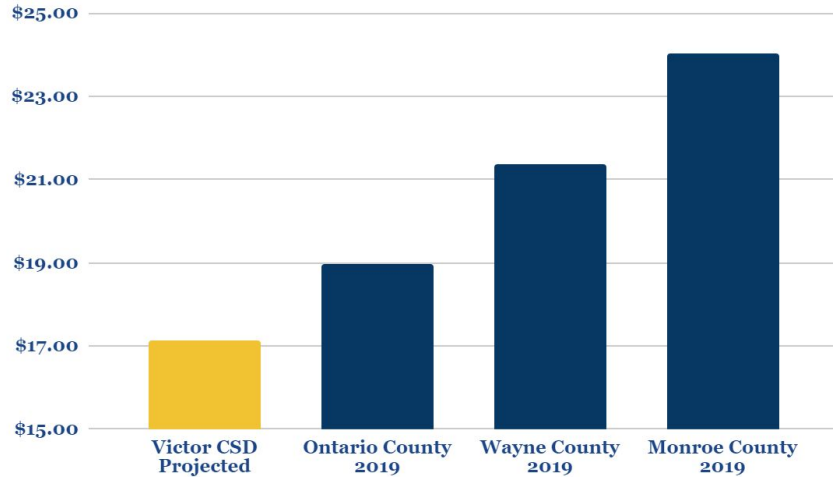
Consequences of Failed Budget Vote

Program Elimination

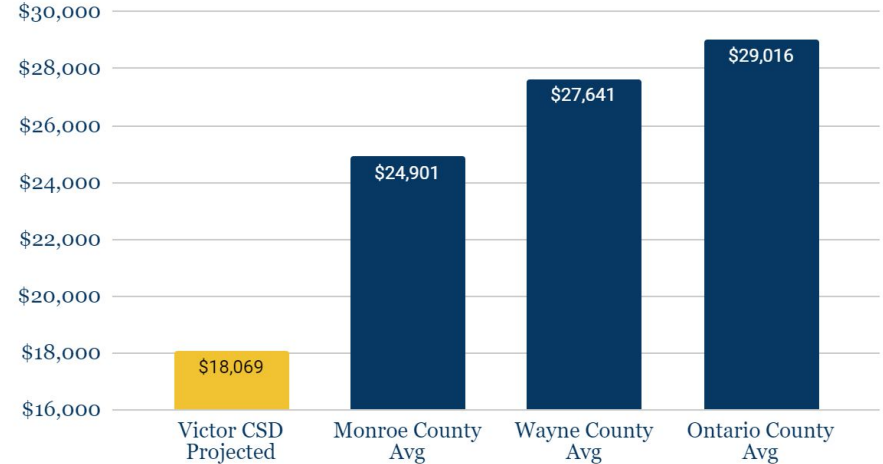
Administrative expense reductions (Public Relations & Data Analysis)
Aquatics Center: Eliminate Physical Education swim program and swim teams
Advanced Placement and Elective Course Reductions
Curriculum and teacher leadership reductions that govern and support instruction
Enrichment Program K-6 elimination
Facilities Usage: Fee structure implemented for all outside groups
Modified Athletics: Eliminate 7th and 8th grade sport offerings
Junior High Student Support Services TOSA - Elimination
Student Clubs Elimination
Musicals, Plays, Suzuki Strings Elimination
UPK reductions

If the Budget is Successful

True Value Tax Rate



Per Pupil Expenditures - VCS Versus County Average



Based upon the existing expenditure data from the NYS comptroller (2017-2018), and 2019 tax rate data, the projected tax rate and per pupil expenditure of the 2020-2021 would compare as appears above

Victor CSD Expenditure Structure

EXPENSE OBJECT	2019-20 Budget	Potential 2020-21 Budget	% Change	Notes:
SALARIES	\$37,386,927	\$39,154,855	4.73%	Includes contractual increase and 6 new mandated positions
EQUIPMENT	\$234,393	\$241,130	2.87%	Inflation
CONTRACTUAL	\$3,659,629	\$4,032,470	10.19%	Additional health related services for high needs students
CONTRACTUAL - BOCES	\$5,621,734	\$6,322,500	12.47%	Additional educational services for high needs students
SUPPLIES	\$1,809,356	\$1,812,435	0.17%	Nearly Flat
EMPLOYEE BENEFITS	\$17,307,667	\$19,333,000	11.70%	Spike in health care premiums and increase in retirement rates
DEBT SERVICE - Principal	\$5,856,384	\$5,541,500	-5.38%	Reduced borrowing costs
DEBT SERVICE - Interest	\$1,781,513	\$1,649,000	-7.44%	Reduced borrowing costs
INTERFUND TRANSFER	\$75,000	\$170,000	126.67%	NYS budget shifts costs to districts
TOTAL	\$73,732,603	\$78,256,890	6.14%	

- Includes **6 new positions** for Special Education, English Language Learners, and School Counseling as dictated by minimum acceptable staffing ratios
- Includes additional costs shifted by the 2020-21 state budget to school districts to support special education expenses
- Includes health care premium increases and increased contribution rate to Teachers Retirement System
- **Reminder - Lowest per-pupil expenditure in NYS based upon 2017-2018 financials**

Victor CSD Revenues Structure

Revenue Source	2019-20	Proposed 2020-21	% Change	Notes
Property Taxes (+PILOTS)	\$48,607,910	\$53,194,572	9.44%	Increased levy and PILOTS agreement schedules
New York State Aid	\$23,390,293	\$23,441,035	0.22%	Foundation aid no increase, expense based aids up slightly
Other Local	\$585,400	\$472,283	-19.32%	Lower investment interest anticipated
Use of Fund Balance	\$1,149,000	\$1,149,000	0.00%	Stable
Total	\$73,732,603	\$78,256,890	6.14%	

How Much of the Budget is.....?

How Much of the Budget is?	% of Total Budget
Regular School Instruction (General Education Teaching and Support)	28.80%
Employee Benefits (Medical, NYS Pension, Payroll Tax)	24.70%
Special Instruction (Special Education Teaching and Support)	12.00%
Debt Service (Capital and Bus Bond Obligations)	9.20%
General Support (Central Administration, Buildings and Grounds, Insurance)	9.00%
Pupil Services (Counseling/Nursing/Psychology)	4.20%
Pupil Transportation	3.90%
Instructional Administration (District Office and Building Offices)	2.90%
Library and Instructional Technology (Library Media and Computer Technology)	2.40%
Interscholastic Athletics (Modified - Varsity Athletics)	1.40%
Occupational Education (Skilled Trade Programs)	0.80%
Co-Curricular Clubs (Advisor Stipends)	0.50%
Interfund Transfer (To Special Aid Fund Summer School)	0.20%
Total	100.00%

3 Part Budget - Administrative

ADMINISTRATIVE COMPONENT	Budget 2019-20	Proposed 2020-21	Change
Board of Education	\$100,345	\$106,765	\$6,420
Central Administration	\$206,974	\$202,975	-\$3,999
Finance	\$420,710	\$514,475	\$93,765
Staff	\$656,484	\$795,790	\$139,306
Central Services	\$505,700	\$542,000	\$36,300
Special Items	\$947,685	\$1,040,750	\$93,065
Curriculum Development	\$535,659	\$511,035	-\$24,624
Curriculum Supervision	\$1,826,020	\$1,727,695	-\$98,325
Pupil Personnel Services	\$442,143	\$474,000	\$31,857
Employee Benefits	\$1,752,629	\$1,867,088	\$114,459
ADMINISTRATIVE BUDGET	\$7,394,349	\$7,782,573	\$388,224
Percent of Budget	10.03%	9.94%	-0.08%

3 Part Budget - Program

PROGRAM COMPONENT	Budget	Proposed	Change
	2019-20	2020-21	
In-Service/Staff Development	\$20,900	\$50,000	\$29,100
Teaching	\$30,887,064	\$32,509,115	\$1,622,051
Instructional Media	\$1,561,971	\$1,862,320	\$300,349
Pupil Services	\$2,559,587	\$2,817,250	\$257,663
Co-Curricular/Intersch Athletics	\$1,437,421	\$1,523,305	\$85,884
District Transportation Services	\$2,806,047	\$3,069,650	\$263,603
Community Services	\$11,000	\$11,000	\$0
Employee Benefits	\$14,670,412	\$16,542,552	\$1,872,140
Transfer to Special Aid	\$75,000	\$170,000	\$95,000
TOTAL PROGRAM	\$54,029,402	\$58,555,192	\$4,525,790
Percent of Budget	73.28%	74.82%	1.55%

In-Service - Moved from instruction due to BOCES billing code

Teaching - New positions for Special Education and ELL

Pupil Services - New nursing services and social worker moved from instruction

Instructional Media - Director of Technology salary moved, BOCES tech line normalized to historic expense

Interscholastics - Lifeguards and contractual fee lines normalized to historic expense

Transportation - Regular contractual increases and new nursing services

Benefits - Allocated proportionally to salaries

Transfers - ESY program costs and state operated schools placement cost shift

3 Part Budget - Capital

CAPITAL COMPONENT	Budget	Proposed	Change
	2019-20	2020-21	
Operation	\$2,386,780	\$2,385,915	-\$865
Maintenance	\$1,376,991	\$1,421,350	\$44,359
Employee Benefits	\$907,184	\$921,860	\$14,676
Debt Service	\$7,637,897	\$7,190,000	-\$447,897
TOTAL CAPITAL	\$12,308,852	\$11,919,125	-\$389,727
Percent of Budget	16.69%	15.23%	-1.46%

Strategic Planning

Establishing the Vision for VCS

➤ **Long Term Financial Planning**

- 5- year forecasting to ensure sustainability
- Reliance upon reserve plan and budget guidelines
- Advocate for additional revenues besides the tax levy

➤ **Enrollment Projection**

- Anticipate the impact of additional residential development

➤ **Use of Building Space**

- Analyze the existing use of building space for efficiency in program delivery
- What will modern learning environments look like?

➤ **Organizational Structure**

Comprehensively review the existing administrative structure

On The Ballot for June 9th, 2020

****Ballots will be mailed to all registered voters and will include return postage. Ballots must be received by the District by June 9th at 5:00 PM at which point the vote will be counted*****

- **School Budget Proposition**
 - Approves the total operating expenditures for the 2020-21 year. This is a yearly proposition.

- **School Bus Purchase Proposition**
 - Allows the District to bond for \$865,000 to purchase buses and refresh the fleet. This is a yearly proposition.

- **Funding for the Victor-Farmington Library**
 - Paired with the District budget vote this year

On the Ballot for June 9th, 2020

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- Board of Education Candidates
 - Candidates are to be listed in alphabetical order
 - There are 3 open seats
 - 2 seats with 3-year term
 - 1 seat with 1-year term

Holly Boisvert	Rachel Hucko	Julie Larson
Elizabeth Mitchell	Christopher Parks	Craig Pawlak
Jason Shelton	Trisha Turner	Michael Vetter

Community / Thought Exchange Questions

