

# 2021-2022 Staffing Update

January 27, 2022



VICTOR CENTRAL

SCHOOL DISTRICT

# Victor CSD Plan for Additional Staffing (2020-21 Tax Cap Override)

- 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

**DOES NOT ADDRESS SIGNIFICANT STAFFING ISSUES RELATED TO STUDENT MENTAL HEALTH (k-12), TECHNOLOGY AND TECHNOLOGY INTEGRATION, CLEANLINESS AND HEALTH, CURRICULUM & INSTRUCTION REVIEW, OR SAFETY AND SECURITY.**

# 2021-2022 Certified Position Priorities

- *Additional support for social/emotional, learning and counseling*
- *Instructional and curricular leadership*

# 2021-2022

## Non-Certified Position Priorities

- *District and building level security*
- *Building cleanliness and maintenance*
- *Instructional technology supports*

# Additional Positions Budgeted for in the 2021-2022 Planning Process (Filled)

## Instructional

- *3.0 Academic Intervention Teachers*
- *1.5 FTE Special Education Teacher*
- *2 Additional Social Workers*

# Additional Positions Budgeted for in the 2021-2022 Planning Process (Filled)

## Support

- *1.0 Translator*
- *1.0 Behavior Analyst*
- *1.0 Network Analyst*
- *.6 Technology support BOCES*

# Additional Positions Budgeted for in the 2021-2022 Planning Process (Filled)

## Administrative

- *Director of PreK-12 Humanities and Professional Learning*
- *Director of PreK-12 Science and Mathematics*
- *1.0 Clerical Office of Instruction*
- *1.0 Clerical Business Office*
- *.25 Clerical Human Resources*

# Additional Positions Budgeted for in the 2021-2022 Planning Process (Filled)

## Summer Programming

- *Summer Academy - 58 Staff members*
- *Summer Enrichment - 48 Staff members*
- *College Camp - 6 Staff members*
- *Health Office - 3 Staff members*



# Additional Positions Budgeted for in the 2021-2022 Planning Process (Not Filled)

## Support

➤ *5 Cleaners*

# Positions Added Based on Needs During the Current School Year

## Instructional

- *.4 ESL Teacher*
- *2.0 PreK Teachers*
- *2.0 PreK aides*
- *1.0 TAP Teacher*
- *1.0 Program aide - TAP*
- *4.0 Aides - Special Education*
- *5.0 Building Substitutes*
- *3.0 Teacher Assistants*

# Positions Added Based on Needs During the Current School Year

## Support

- *2.0 FTE Nurse*
- *.4 FTE Nurse*
- *1.0 Clerical - Nurse's Office*

# Positions Added Based on Needs During the Current School Year

## Extracurricular

- 1.0 Unified Bowling Coach

## Assistant Coaches:

- 1.0 JV Golf - Girls
- 2.0 JV Soccer - Girls and Boys
- 2.0 JV Volleyball - Boys and Girls
- 2.0 Alpine Skiing - Girls and Boys
- 1.0 Varsity Swimming/Diving - Boys

# Positions Added Based on Needs During the Current School Year

## *Administrative Support*

- ▶ *.5 Clerical - Technology Office*

# Funding Sources for Positions Added Based on Needs During the Current School Year

- *Stimulus Funds*
- *PreK Grant*
- *Fund Balance/Contingency*

Questions?

# Victor Central School District

Budget Workshop - Revenue Update





# Goals of the Budget

- Maintain a comprehensive education that the VCS District Community expects.
- Improve alignment of resources toward District initiatives.
- Maintain stabilization of Reserves.
- Maximize the use of every dollar spent.
- Maximize the ability to generate aid for future years.
- Transparency.



# Timeline

## **January 27th - Budget Workshop**

- Revenue update.
- State Aid Update.
- Tax Cap Scenarios.

## **February 10th - Board of Education Mtg**

- Non Personnel Expense update.
- Preliminary Tax Cap submission.

## **February 17th - Budget workshop**

- Personnel Expense.

## **March 10th - Board of Education Mtg**

- Budget update and propositions.

## **March 24th - Budget Workshop**

- Distribute and discuss entire budget workbook.

## **April 7th - Board of Education Mtg**

- Adopt the Budget.

# State Aid Projections



# Foundation Aid

Frozen since 2008, finally being restored completely in 2023-2024 school year.

2020 - \$12,250,284 - Approximately 54% funded

2021 - \$14,671,723 (Increase of \$2,421,439) - Approx. 64% funded

2022 - \$18,728,313 (Increase of \$4,056,590) - Approx. 82% funded

# Reimbursable Aids

	2021-22	2022-23	\$ Change	% Change
BOCES	\$ 2,592,624	\$ 2,934,266	\$ 341,642	11.64%
High Cost Excess Cost	\$ 863,856	\$ 825,374	\$ (38,482)	-4.66%
Private Excess Cost	\$ 472,589	\$ 473,135	\$ 546	0.12%
Hardware & Technology	\$ 67,302	\$ 68,049	\$ 747	1.10%
Software, Library, Textbook	\$ 343,623	\$ 349,844	\$ 6,221	1.78%
Transportation Incl Summer	\$ 3,147,996	\$ 2,902,901	\$ (245,095)	-8.44%
<b>Total</b>	<b>\$ 7,487,990</b>	<b>\$ 7,553,569</b>	<b>\$ 65,579</b>	<b>0.87%</b>

# Building Aid

Building aid is a reimbursement for a capital project.

Project that voters approved on 12/20/2004 and was completed in 2006 paid in full on 6/30/2022 - results in a reduction of \$2,004,925 in building aid.

The portion of the 2019 voter approved project that have been completed - \$470,988 increase in building aid.

Net Decrease in Building Aid of \$1,533,937

Next large building project falling off will be 2023-24 school year - \$982,698

# State Aid Summary

Foundation Aid - Up \$4,056,590

Reimbursable Aids - Up \$65,579

Building Aid - Down \$1,533,937

**Net Increase - \$2,588,232**

**\*\*These are preliminary numbers and are contingent on approval of the Governor's budget\*\***

# Tax Cap Calculation





## Base Formula

$$\begin{aligned}
 & \left( \left[ \left( \begin{array}{c} \text{Total taxes levied for} \\ \text{prior fiscal year} \end{array} + \begin{array}{c} \text{Prior year reserve offset} \end{array} - \begin{array}{c} \text{Reserve amount (including interest earned)} \end{array} \right) \times \begin{array}{c} \text{Tax base growth factor}^1 \end{array} \right] + \begin{array}{c} \text{PILOTs receivable in the prior fiscal year} \end{array} - \begin{array}{c} \text{Capital tax levy exclusion, prior fiscal year} \end{array} - \begin{array}{c} \text{Tort exclusion, prior fiscal year} \end{array} \right) \\
 & \times \begin{array}{c} \text{Allowable levy growth factor (1.00 to 1.02)}^2 \end{array} - \begin{array}{c} \text{PILOTs receivable in coming fiscal year} \end{array} + \begin{array}{c} \text{Available carryover, if any} \end{array} = \text{Tax Levy Limit}
 \end{aligned}$$

## + Exclusions

**Tax Levy Limit**

+ Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year

+ Capital tax levy

+ Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points

**Tax Levy Limit, with Exclusions (if applicable)<sup>3</sup>**

# Tax Cap Calculations

<b>2021-22 Tax Levy</b>	<b>\$ 52,329,088</b>
2022-23 Tax Base Growth Factor	1.0331
<b>2022-23 Tax Levy after Growth Factor</b>	<b>\$ 54,061,181</b>
Less: 2021-22 Payment in Lieu of Taxes (PILOTS)	(\$ 2,833,469)
Less: 2021-22 Capital Exclusion	(\$ 1,952,788)
<b>Allowable 2022-23 Tax Levy before CPI</b>	<b>\$ 49,274,924</b>

# Tax Cap Calculations

<b>Allowable 2022-23 Tax Levy before CPI</b>	<b>\$ 49,274,924</b>
2022-23 Consumer Pricing Index (CPI)	1.02
<b>2022-23 Tax Levy after CPI</b>	<b>\$ 50,260,422</b>
Plus: 2022-23 Payment in Lieu of Taxes (PILOTS)	\$ 2,666,280
<b>2022-23 Tax Levy before Exclusions</b>	<b>\$ 52,926,902</b>

# Tax Cap Calculations

	Without Use of Debt Service Reserve	Using Debt Service Reserve
<b>2022-23 Tax Levy before Exclusions</b>	<b>\$ 52,926,902</b>	<b>\$ 52,926,902</b>
Plus : 2022-23 Capital Tax Levy	\$ 1,939,437	\$ 1,800,000
Plus : 2022-23 BOCES Capital Levy	\$ 174,008	\$ 174,008
<b>2022 Tax Levy after Exclusions</b>	<b>\$ 55,040,347</b>	<b>\$ 54,900,910</b>
<b>\$ Increase</b>	<b>\$ 2,711,259</b>	<b>\$ 2,571,822</b>
<b>% Increase</b>	<b>5.18%</b>	<b>4.91%</b>

# Other Revenues



	2021-22	2022-23	\$ Change	% Change
<b>PILOTS</b>	\$ 2,833,469	\$ 2,666,480	(\$ 166,989)	(5.89%)
<b>Interest - Taxes</b>	\$ 45,000	\$ 40,000	(\$ 5,000)	(11.11%)
<b>Sales Tax</b>	\$ 75,000	\$ 77,000	\$ 2,000	2.67%
<b>Day School Tuition</b>	\$ 20,000	\$ 20,000	\$ 0	0.00%
<b>Interest Earnings</b>	\$ 75,000	\$ 45,000	(\$ 30,000)	(40.00%)
<b>Rental of Facilities</b>	\$ 8,000	\$ 40,000	\$ 32,000	400.00%
<b>Rental of Buses</b>	\$ 12,000	\$ 10,000	(\$ 2,000)	(16.67%)
<b>BOCES Refund</b>	\$ 80,000	\$ 80,000	\$ 0	0.00%
<b>Refund of prior year expense</b>	\$ 55,000	\$ 45,000	(\$ 10,000)	(18.18%)
<b>Other Revenues</b>	\$ 16,000	\$ 30,000	\$ 14,000	87.50%
<b>Total</b>	<b>\$ 3,219,469</b>	<b>\$ 3,053,480</b>	<b>(\$ 165,989)</b>	<b>(5.16%)</b>

# Revenue Summary



	Without Use of Debt Service Reserve	Using Debt Service Reserve
<b>2021/22 Total Revenues</b>	<b>\$ 83,218,489</b>	<b>\$ 83,218,489</b>
<b>State Aid Increase</b>	<b>\$ 2,588,232</b>	<b>\$ 2,588,232</b>
<b>Tax Levy Increase</b>	<b>\$ 2,711,259</b>	<b>\$ 2,571,822</b>
<b>Other Revenues</b>	<b>(\$ 165,989)</b>	<b>(\$ 165,989)</b>
<b>2022/23 Total Revenues</b>	<b>\$ 88,351,991</b>	<b>\$ 88,212,554</b>
<b>Total Increase</b>	<b>\$ 5,133,502</b>	<b>\$ 4,994,065</b>
<b>% Increase</b>	<b>6.17%</b>	<b>6.00%</b>



# Next Steps

## **February 10th - Board of Education Mtg**

- Non Personnel Expense update.
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