2021-2022 Staffing Update January 27, 2022



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

<u>Instructional</u>

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

Support

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

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

Summer Programming

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

Support

> 5 Cleaners

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

Support

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

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

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%
Total	\$ 7,487,990	\$ 7,553,569	\$ 65,579	0.87%



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





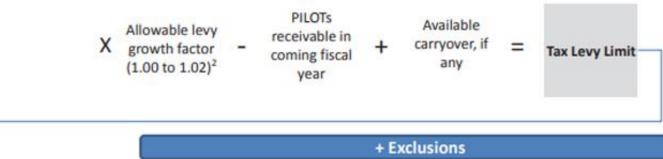
Tax Cap Calculation







Total Reserve taxes **PILOTS** amount Capital tax levy Tort exclusion, Tax base Prior year levied for + receivable in the (including X exclusion, prior prior fiscal growth reserve prior prior fiscal year interest offset factor1 fiscal year year fiscal earned) year



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

Tax levy necessary to pay for increases to the system average actuarial Capital tax levy contribution rate (ERS) or normal contribution rate (TRS) of pension funds over

2 percentage points

Tax Levy Limit, with Exclusions (if applicable)3

Tax Cap Calculations

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



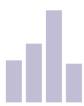


Tax Cap Calculations

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







Tax Cap Calculations

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



Other Revenues





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

Revenue Summary





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



Next Steps

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