

Victor Central School District

Board of Education Meeting - Budget Development Discussion



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

February 10th - Board of Education Mtg

- Non Personnel Expense update.
- ***Reserve 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.

*Addition to the timeline

District Instruction



Components

- **Administration** - District Wide administrators such as the K-12 Directors, Director of Athletics, Health, and Physical Education, Director of Education and Support Services, and Assistant Superintendent for Instruction. Also includes curriculum writing and professional development/in-service.
- **Teaching** - Instructional costs that are not assigned to a building.
- **Other Instruction** - Special education and occupational education (Senior High BOCES programs).
- **Instructional Media** - District wide Library software and Technology Department.
- **Pupil Services**
- **Athletics**

Non-Personnel Expenses

	2021-2022	2022-2023	\$ Change	% Change
Administration	\$ 93,894	\$ 181,700	\$ 87,806	93.52%
Teaching	\$ 634,330	\$ 670,341	\$ 36,011	5.68%
Other Instruction	\$ 4,673,670	\$ 5,242,660	\$ 568,990	12.17%
Instructional Media	\$ 1,118,425	\$ 1,550,160	\$ 431,735	38.60%
Pupil Services	\$ 189,750	\$ 196,450	\$ 6,700	3.53%
Athletics	\$ 271,083	\$ 302,500	\$ 31,417	11.59%
Total	\$ 6,981,152	\$ 8,143,811	\$ 1,162,659	16.65%

Non-Personnel Expenses

	2021-2022	2022-2023	\$ Change	% Change
Equipment	\$ 172,022	\$ 180,967	\$ 8,945	5.20%
Contractual	\$ 754,558	\$ 772,024	\$ 17,466	2.31%
Supplies	\$ 255,589	\$ 333,350	\$ 77,761	30.42%
Software	\$ 41,200	\$ 43,000	\$ 1,800	4.37%
Tuition	\$ 622,500	\$ 864,000	\$ 241,500	38.80%
BOCES	\$ 5,135,283	\$ 5,950,470	\$ 815,470	15.87%
Total	\$ 6,981,152	\$ 8,143,811	\$ 1,162,659	16.65%

District Office



Components

- **Board of Education** - includes budget vote.
- **Superintendent's Office**
- **Business Office**
- **Human Resources**
- **General Support** - BOCES Capital & Admin costs, postage, insurance.
- **Fringe Benefits** - Not included in tonight's discussion.
- **Debt Service**



Non-Personnel Expenses

	2021-2022	2022-2023	\$ Change	% Change
Board of Education	\$ 14,800	\$ 15,600	\$ 800	5.41%
Superintendent	\$ 6,975	\$ 6,975	\$ 0	0.00%
Business Office	\$ 185,050	\$ 193,755	\$ 8,705	4.70%
Human Resources	\$ 349,385	\$ 362,660	\$ 13,275	3.80%
General Support	\$ 1,771,750	\$ 1,848,500	\$ 76,750	4.33%
Debt Service	\$ 8,225,827	\$ 7,602,981	(\$ 652,846)	(7.91%)
Total	\$ 10,583,787	\$ 10,030,471	(\$ 553,316)	(5.23%)

Non-Personnel Expenses

	2021-2022	2022-2023	\$ Change	% Change
Contractual	\$ 693,425	\$ 734,225	\$ 40,800	5.88%
Supplies	\$ 23,500	\$ 23,850	\$ 350	1.49%
BOCES	\$ 1,611,035	\$ 1,669,415	\$ 58,380	3.62%
Debt	\$ 8,255,827	\$ 7,602,981	(\$ 652,846)	(7.91%)
Total	\$ 10,583,787	\$ 10,030,471	(\$ 553,316)	(5.23%)

Transportation



	2021-2022	2022-2023	\$ Change	% Change
Equipment	\$ 6,500	\$ 906,500	\$ 900,000	13,846.15%
Contractual/Repair	\$ 200,000	\$ 210,000	\$ 10,000	5.00%
Conference/Travel	\$ 6,000	\$ 6,000	\$ 0	0.00%
Uniforms	\$ 10,000	\$ 10,000	\$ 0	0.00%
Insurance	\$ 80,000	\$ 82,500	\$ 500	0.63%
Bus Supplies (Fuel, tires, oil, etc)	\$ 579,900	\$ 579,900	\$ 0	0.00%
Utilities	\$ 59,550	\$ 59,550	\$ 0	0.00%
BOCES	\$ 15,965	\$ 15,965	\$ 0	0.00%
Total	\$ 957,915	\$ 1,870,415	\$ 912,500	95.26%

Non-Personnel Expenses

Buildings and Grounds



	2021-2022	2022-2023	\$ Change	% Change
Utilities	\$ 1,068,100	\$ 1,068,100	\$ 0	0.00%
Custodial Supplies	\$ 138,000	\$ 138,000	\$ 0	0.00%
Maintenance Equipment	\$ 41,763	\$ 191,763	\$ 150,000	359.17%
Maintenance Contractual	\$ 242,050	\$ 277,050	\$ 35,000	14.46%
Insurance	\$ 23,600	\$ 27,000	\$ 3,400	14.41%
Service Agreements	\$ 225,000	\$ 225,000	\$ 0	0.00%
Maintenance Supplies	\$ 250,000	\$ 250,000	\$ 0	0.00%
BOCES Services	\$ 19,055	\$ 22,000	\$ 2,945	15.46%
Security	\$ 113,000	\$ 125,000	\$ 12,000	10.62%
Total	\$ 2,120,568	\$ 2,323,913	\$ 203,345	9.59%



Recap



Non-Personnel Expenses

	2021-2022	2022-2023	\$ Change	% Change
District Instruction	\$ 6,981,152	\$ 8,143,811	\$ 1,162,659	16.65%
District Office	\$ 10,583,787	\$ 10,030,471	(\$ 553,316)	(5.23%)
Transportation	\$ 957,915	\$ 1,870,415	\$ 912,500	95.260%
Building and Grounds	\$ 2,120,568	\$ 2,323,913	\$ 203,345	9.59%
Total	\$ 20,643,422	\$ 22,368,610	\$ 1,725,188	8.36%

Questions



Reserve Update



Reserve Name	Balance 6/30/21	Recommended Funding Limit (not to exceed)	Reserve Plan Target	Target Rationale
Employee Retirement System Reserve	\$569,667	\$500,000	\$4,035,000	3 Year's budgeted ERS Contributions
Teacher Retirement System Sub Fund	\$1,066,198	\$500,000	\$2,982,000	10% of TRS eligible payroll
Capital Reserve (old one)	\$176,105	\$0	\$0	N/A; To be exhausted
Capital Reserve (new one)	\$0	\$3,000,000	\$10,000,000	\$10,000,000 per proposition
Technology Reserve	\$0	\$250,000	\$750,000	\$750,000 per proposition
Reserve for Unemployment	\$423,593	\$0	\$567,000	1.4% of Payroll
Employee Benefit Accrued Liability Reserve	\$1,006,993	\$250,000	\$1,565,000	2.0% of Budget
Workers Compensation Reserve	\$296,924	\$250,000	\$1,086,000	3 Year's annual expense
Tax Certiorari Reserve	\$753,306	\$1,250,000	\$3,000,000	Up to exposure of certiorari claims
Reserve for Liability	\$840,911	\$0	\$2,347,000	Up to 3% of budget
Total	\$5,133,697	\$6,000,000	\$26,332,000	



	6/30/2021	2/1/2022	\$ Change	% Change
ERS Reserve	\$ 569,667	\$ 1,071,376	\$ 474,709	79.56%
TRS Reserve	\$ 1,066,198	\$ 1,569,397	\$ 503,199	47.20%
Capital Reserve (old)	\$ 176,105	\$ 176,234	\$ 128	0.07%
Capital Reserve (new)	\$ 0	\$ 3,000,000	\$ 3,000,000	n/a
Technology Reserve	\$ 0	\$ 250,000	\$ 250,000	n/a
Reserve for Unemployment	\$ 423,593	\$ 359,864	(\$ 65,730)	(15.44%)
Employee Benefit Accrued Liability Reserve	\$ 1,006,993	\$ 1,110,014	\$ 103,020	10.23%
Workers' Comp Reserve	\$ 296,924	\$ 497,815		
Tax Certiorari Reserve	\$ 753,306	\$ 1,470,564	\$ 1,173,642	395.27%
Reserve for Liability	\$ 840,911	\$ 788,434	(\$ 52,477)	(6.24%)
Total	\$ 5,133,697	\$ 10,293,698	\$ 4,662,185	90.82%

Audit/Finance Committee Meeting

We intend to have a meeting in the near future; Mr. DeAmaral and Mrs. Goodberlet are working to determine when everyone is available.

The preliminary agenda for that meeting is:

1. Opportunity for committee to ask questions or respond to the audits that were accepted in January.
2. Jim Buffum from EFPR Group - Internal Control Audit.
3. Review and update Reserve plan.

Questions



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