

Victor Central School District

Budget Workshop - March 24th



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

March 24th – Budget Workshop

- Distribute and discuss entire budget workbook.

April 6th – Board of Education Meeting

- Adopt the Budget



Agenda

- Updated Personnel
- Review revenues, including tax cap and tax rates
- Final Proposed Budget
- Suggested Propositions



Personnel Update



Certified Position Priorities:

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

Certified Positions (Student to Staff Ratio)	Victor Staffing Ranking	# of Schools With Data	Staffing Assessment
Administrator	20	20	Understaffed
Counselor	18	20	Understaffed
Nurse	10	17	Adequate
Psychologist	7	20	Adequate
Social Worker	16	16	Understaffed
Teacher	20	21	Program Dependent

Non-Certified Position Priorities:

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

Non-Certified (Number of Positions)	Victor Staffing Ranking	# of Schools With Data	Staffing Assessment
Cleaner	13	15	Understaffed
Computer Support	13	15	Understaffed
Custodian	14	15	Understaffed
Maintenance Mechanic	15	15	Understaffed
Network Tech	13	15	Understaffed
Paraprofessionals	2	15	Assessing
Security (Building Level)	15	15	Understaffed
Senior Network Technician	15	15	Understaffed

Areas of Needs

2021-22 Needs	2022-23 Needs
Academic Intervention Services	Academic Intervention Services
Instructional and curricular leadership	Instructional and curricular leadership
Instructional technology supports	Instructional technology supports
Social/emotional learning support	Social/emotional learning support
Special Education	Special Education
Building Cleanliness and maintenance	Building Cleanliness and maintenance
Clerical	Clerical
District and building level security	District and building level security
	Music/Extra Curricular
	Kindergarten Aides

Staffing Additions

Enrollment

- 1.0 FTE ECS - General Education Teacher (pending Kindergarten enrollment)
- 2.0 FTE VPS - General Education Teacher
- 0.5 FTE JH - ENL Teacher
- *0.6 FTE SH - Business Teacher*

Staffing Additions

Academic Intervention Services

- 0.5 FTE ECS - AIS Math Teacher
- 1.0 FTE VSH - Math Lab Teacher



Staffing Additions

Instructional and Curricular Leadership

- 1.0 TOSA Special Education

Staffing Additions

Instructional Technology Supports

- 0.5 FTE - Instruction Technology Teacher
- *0.7 FTE - Audio Visual Assistant*

Staffing Additions

Social/Emotional Learning Support

- 1.0 FTE VJH - Psychologist
- 1.0 FTE ECS - Counselor
- 1.0 FTE VPS - Counselor
- 1.0 FTE ECS - Psychologist
- 0.5 FTE VPS - Social Worker
- 0.5 FTE VIS - Social Worker

Staffing Additions

Special Education

- 1.0 FTE VPS - SPED Teacher (6:1:1 Program)
- 1.0 FTE VPS - Aide (6:1:1 Program)
- 1.0 FTE VJH - SPED Teacher (12:1:3 Program)
- 2.0 FTEs VJH - Aides (12:1:3 Program)
- 1.0 FTE VJH - SPED Teacher (8:1:1 Program)
- 1.0 FTE VJH - Aide (8:1:1 Program)
- 1.0 FTE VJH - Teaching Assistant (8:1:1 Program)
- 1.0 FTE VSH - Teacher (15:1:1 Program)
- 1.0 FTE VSH - Aide (12:1:3 Program)

Staffing Additions

Art/Music/Physical Education

- 0.2 FTE Art
- 0.2 FTE Music
- 0.4 FTE Physical Education

Staffing Additions

Student Support

- 3.0 FTE ECS - Kindergarten Aides



Staffing Additions

District and Building Level Security

- 1.0 FTE Safety Coordinator
- 1.0 FTE VJH - Security position
- 1.0 FTE VSH - Security position
- Event Security



Staffing Additions

Clerical

- 1.0 FTE ASI Office – Typist
- 0.3 FTE Transportation - Typist



Staffing Additions

Building Maintenance and Cleanliness

- 2.0 FTE Cleaners



Financial Implications

Areas of Need	FTEs
Enrollment	4.1 FTE
Instructional and curricular leadership	1.0 FTE
Social/Emotional learning support	5.0 FTE
Academic Intervention Services	1.5 FTE
Special Education	10.0 FTE
Instructional technology supports	1.2 FTE
Music/Art/Physical Education	0.8 FTE
Student support	3.0 FTE
District and building level security	3.0 FTE
Clerical	1.3 FTE
Cleaning	2.0 FTE
TOTAL FTEs	32.9

Approximate Additional Cost = \$2.05 Million

Revenues



Recommendation to go to the Tax Cap

- Tax Cap Calculation limits inflation to 2%, so even with going to the Tax Cap, we are unable to keep up with rising costs.
- Loss of \$523,445 for the 2022-2023 School Year for going 1% under the Tax Cap.
- Loss of \$2,724,028 cumulative for the next five years for going 1% under the Tax Cap.
- If we go under the cap, it limits our ability to address areas of need throughout the District.

Tax Rates

2021-2022 Assessed Values (Adjusted for equalization rates)	\$3,108,022,000
Increase per NYS	1.0331
Estimated 2022-2023 Assessed Values	\$3,210,897,528

This is a projection; tax rolls are not complete until June 30th, final calculation will come in August.

Tax Rates

	To the Cap
Estimated 2022-2023 Assessed Values	\$3,210,897,528
Divide by 1,000 (Rates are per 1,000)	\$3,210,898
Tax Levy - To the Limit	\$55,045,566
Assessments (thousands)	\$3,210,898
True Tax Rate	\$17.143356

2021-2022 True Tax Rate - \$16.834963

Tax Rates

To the Cap				
Assessed Values	2021-2022	2022-2023	\$ Change	% Change
100,000	\$1,683.50	\$1,714.34	\$30.84	1.83%
200,000	\$3,366.99	\$3,428.67	\$61.68	1.83%
300,000	\$5,050.49	\$5,143.01	\$92.52	1.83%

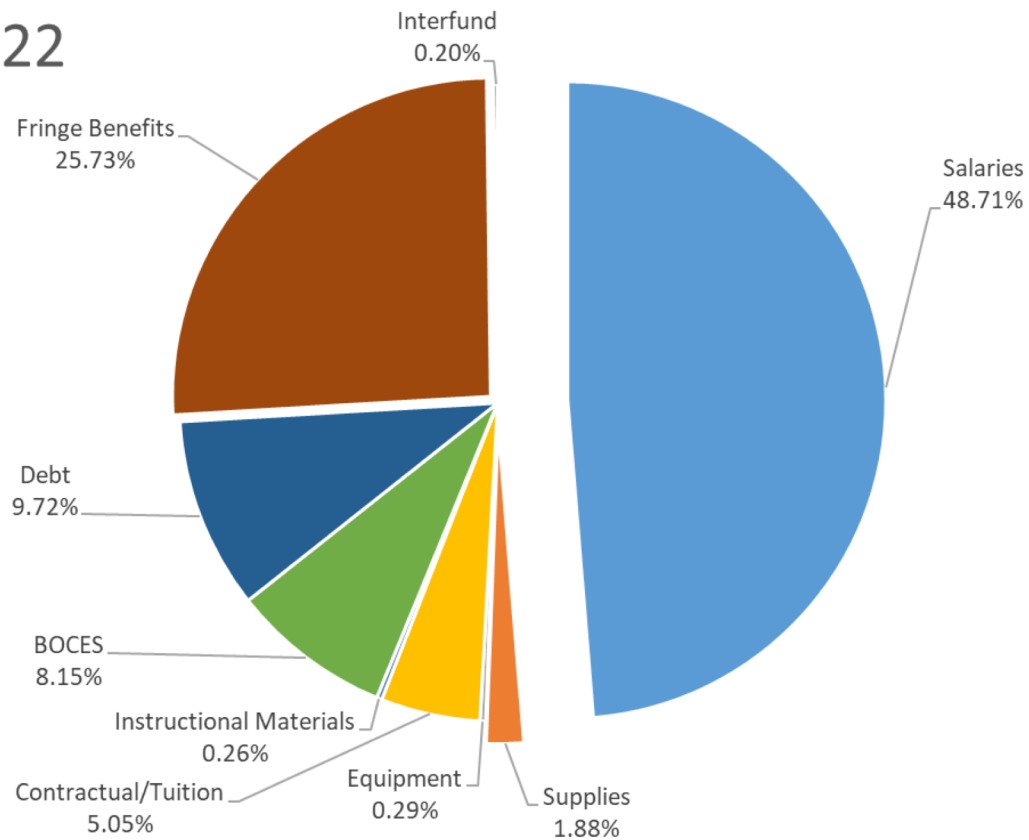
	2021-2022	2022-2023	% Change	\$ Change
Taxes	\$52,329,088	\$55,045,566	\$2,716,478	5.19%
PILOT	\$2,833,469	\$2,666,480	-\$166,989	-5.89%
Interest & Penalties	\$45,000	\$40,000	-\$5,000	-11.11%
Sales Tax	\$75,000	\$77,000	\$2,000	2.67%
Tuition	\$20,000	\$20,000	\$0	0.00%
Interest Earnings	\$75,000	\$45,000	-\$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 Yr	\$55,000	\$45,000	-\$10,000	-18.18%
Other	\$16,000	\$30,000	\$14,000	87.50%
State Aid	\$24,510,512	\$27,098,744	\$2,588,232	10.56%
BOCES Aid	\$2,135,074	\$2,476,716	\$341,642	16.00%
Library/Textbook Aid	\$287,340	\$285,730	-\$1,610	-0.56%
Software/Hardware Aid	\$133,006	\$133,243	\$237	0.18%
Medicaid	\$75,000	\$75,000	\$0	0.00%
Use of EBALR	\$0	\$150,000	\$150,000	n/a
Appropriated Fund Balance	\$529,000	\$880,000	\$351,000	66.35%
Total	\$83,218,489	\$89,198,479	\$5,979,990	7.19%

Expenditures

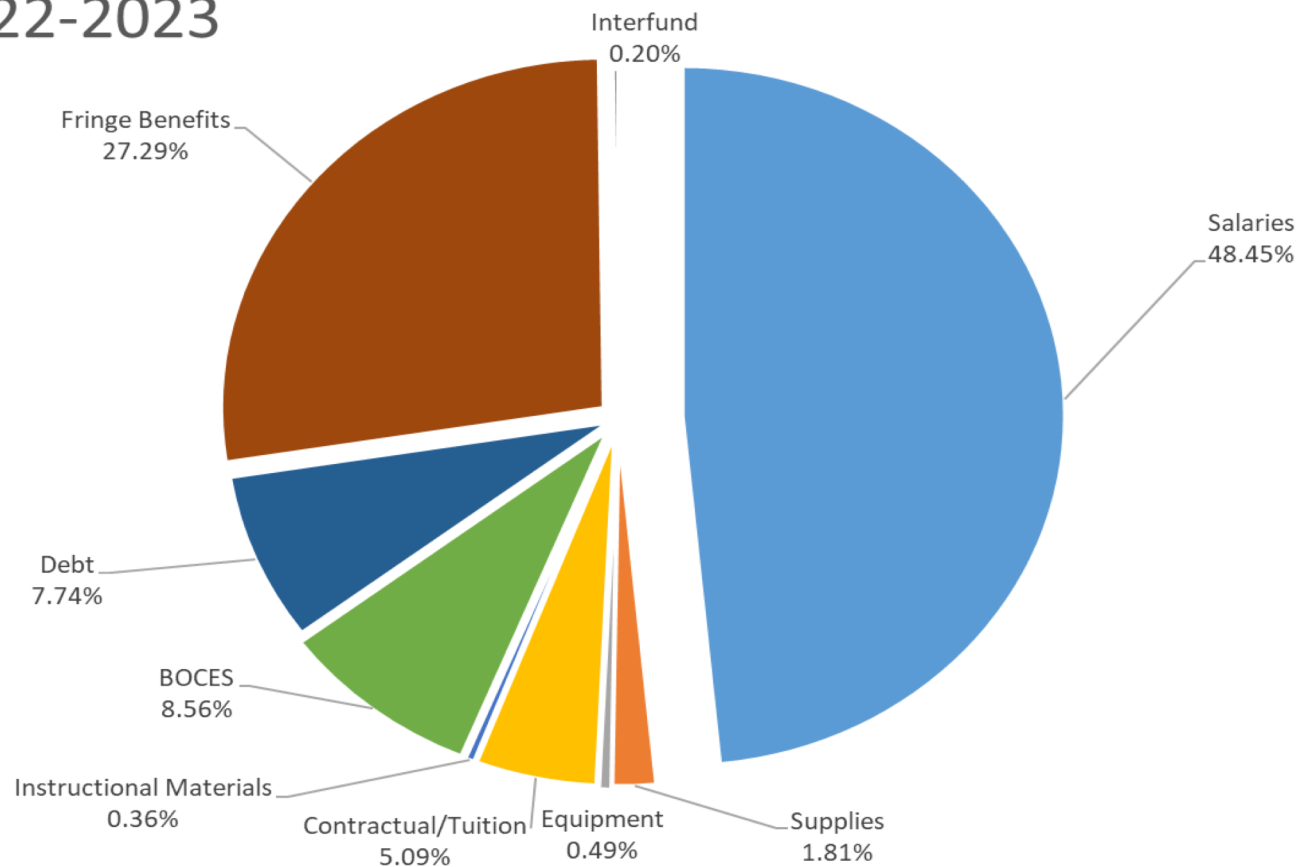


	2021-2022	2022-2023	\$ Change	% Change
Professional	\$29,819,694	\$32,422,115	\$2,602,421	8.73%
Support	\$10,718,735	\$10,788,620	\$69,885	0.65%
Equipment	\$241,730	\$440,825	\$199,095	82.36%
Contractual	\$3,581,647	\$3,726,856	\$145,209	4.05%
Supplies	\$1,568,063	\$1,615,481	\$47,418	3.02%
Software	\$41,200	\$133,965	\$92,765	225.16%
Library Materials	\$59,620	\$62,600	\$2,980	5.00%
Textbook	\$118,835	\$127,576	\$8,741	7.36%
Tuition	\$622,500	\$814,000	\$191,500	30.76%
BOCES	\$6,781,338	\$7,634,885	\$853,547	12.59%
Debt	\$8,085,827	\$6,903,952	-\$1,181,875	-14.62%
Fringe Benefits	\$21,409,300	\$24,342,604	\$2,933,304	13.70%
Interfund	\$170,000	\$180,000	\$10,000	5.88%
Total	\$83,218,489	\$89,198,479	\$5,979,990	7.19%

2021-2022



2022-2023



	2021-22	2022-23	\$ Change	% Change
Early Childhood	\$4,690,886	\$5,411,047	\$720,161	15.35%
Primary	\$6,033,307	\$6,494,352	\$461,045	7.64%
Intermediate	\$7,411,219	\$7,507,247	\$96,028	1.30%
Junior High	\$5,340,586	\$5,621,238	\$280,652	5.26%
Senior High	\$9,814,255	\$10,334,659	\$520,404	5.30%
District Instruction	\$9,239,133	\$10,842,706	\$1,603,573	17.36%
District Office	\$33,177,541	\$35,023,529	\$1,845,988	5.56%
Buildings & Grounds	\$4,333,897	\$4,763,161	\$429,264	9.90%
Transportation	\$3,177,665	\$3,200,540	\$22,875	0.72%
Total	\$83,218,489	\$89,198,479	\$5,979,990	7.19%

Recap

	2021-2022	2022-2023	\$ Increase	% Increase
Budget	\$83,218,489	\$89,198,479	\$5,979,990	7.19%
Tax Levy	\$52,329,088	\$55,045,566	\$2,716,478	5.19%
Tax Rate	\$16.83496	\$17.14336	\$0.30839	1.83%

Propositions



Bus Purchase

Requesting to purchase 7 buses during the 2023-2024 school year for \$1,052,000. All buses being replaced are over 10 years old, and in excess of 100,000 miles.

Reserves Propositions

Bus Purchase Reserve - \$6,000,000

- The District is currently spending thousands of dollars in interest and financing costs for buses. By establishing a “savings account” for these purchases, the District would be able to preserve the tax levy, or use the funds for other District initiatives.
- The most recent quote for new buses that will be voted on in May was \$1,057,419.67. New York State reimburses the District over the course of 5 years. The \$6,000,000 was determined by estimating that would be the cost of 5 years of buses.
- Additionally, New York State is requiring Districts to shift from diesel/gas buses to electric buses. The current buses we are purchasing are \$160,000. The quote we received for an electric bus is \$400,000+. Depending on the timeline of the roll-out of electric buses, this could be used to offset the increased cost of electric buses.

Reserves Propositions

Additional Capital Reserve - \$10,000,000

- Based on the District's history of reimbursement for Capital Projects, we can expect to be able to do a Capital Project of \$27,000,000 with no impact to the budget with the Capital Reserve created last budget vote.
- Since that time, the District's architect has completed the Building Condition Survey, which identified over \$20,000,000 in repairs to our existing buildings; \$12,000,000 that really should be included in the next capital project. This would leave us with \$15,000,000 for "new" additions/renovations.
- With the expected increase in population over the next several years, and the amount of time from conception to completion of a capital project, we need to look at building additional classroom space.
- Additionally, the cost of supplies to build have been increasing at a steady pace.
- This additional reserve will allow us to address issues in our building and create new space with no impact to the tax levy.

Questions?



Next Steps

April 6th

- Board of Education Mtg - Adopt the Budget.

April 20th

- Town Hall Budget Presentation

May 3rd

- Budget Hearing

May 17th

- Budget vote

