



Vernon Verona Sherrill  
Central School District

# **2023-2024**

# **BUDGET VOTE &**

# **BOARD ELECTION**

Vote: May 16, 2023 12:00 PM- 9:00 PM



# CONTEXT

## Mission

The Mission of the Vernon Verona Sherrill School District is to nurture curiosity, support students' social-emotional well-being and academic growth, and prepare them to embrace challenges, learning opportunities, diversity, and civic responsibility for success in their future endeavors.

## District Vision

The Vernon Verona Sherrill School District aspires to be valued for compassionate service and responsiveness to all members of our community.

## District Goals

1. The VVS District and community will collaborate to identify student needs and provide diverse pathways that engage and encourage all students to build skills for future learning, careers, and success in life.
2. The VVS District and community will collaborate to provide a safe, supportive learning environment to empower students to take risks, demonstrate growth, learn from their experiences, appreciate diversity, build positive relationships, develop civic-mindedness, have confidence, and feel valued.
3. The VVS District and community will work together to support the learning and social-emotional needs of all students through the effective use and distribution of the resources necessary to maximize student learning and development.

## District Belief Statements

1. We believe all students should be challenged with academic rigor, provided individualized support through family-school-community collaboration, and empowered to explore opportunities that prepare them for success in future learning, career, and life.
2. We value and support each student and their contribution to the school, community, and the world, by purposefully celebrating diversity, fostering a sense of belonging and inspiring authentic engagement.
3. We believe students are best prepared for success in future learning, career, and life when educational experiences cultivate teamwork, adaptability, resourcefulness, and a positive attitude.
4. We believe optimal learning occurs in a safe and supportive environment that values and nurtures character, integrity, responsibility, and respect for self and others.

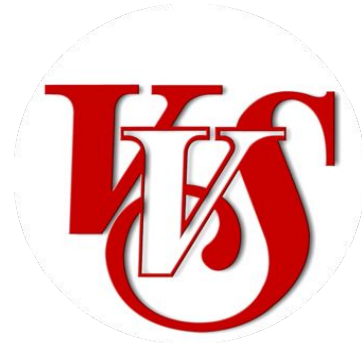


**“Seek first to understand, then,  
to be understood”**

**~ Stephen Covey**

## **Community Priorities**

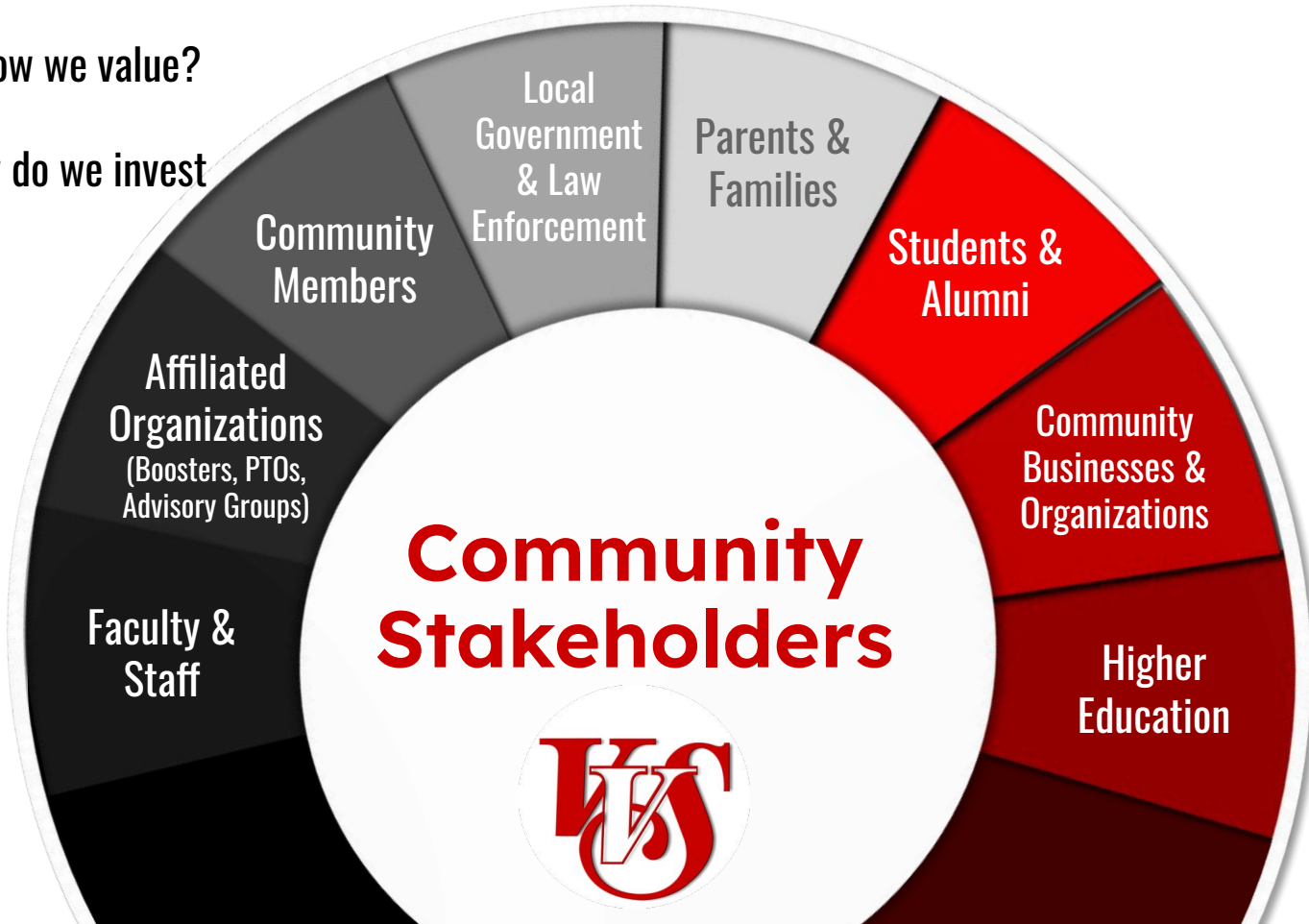
- Budget ThoughtExchange survey
- Strategic planning coalition
- Exit poll survey
- Community cafes
- Hours with the Superintendent
- Faculty and staff meetings
- Building-level school improvement and safety teams



What do we say we value?

What do we show we value?

Where and how do we invest our resources?



**THE  
2023-24  
PROPOSED  
BUDGET**

- Proposed spending = \$44,079,101
- 1.99% increase (less than ¼ CPI/inflation)
- Proposed community levy = \$16,060,745
- 3.98% increase (less than ½ CPI/inflation)
- Does not exceed NYS allowable levy limit



# THE 2023-24 PROPOSED BUDGET



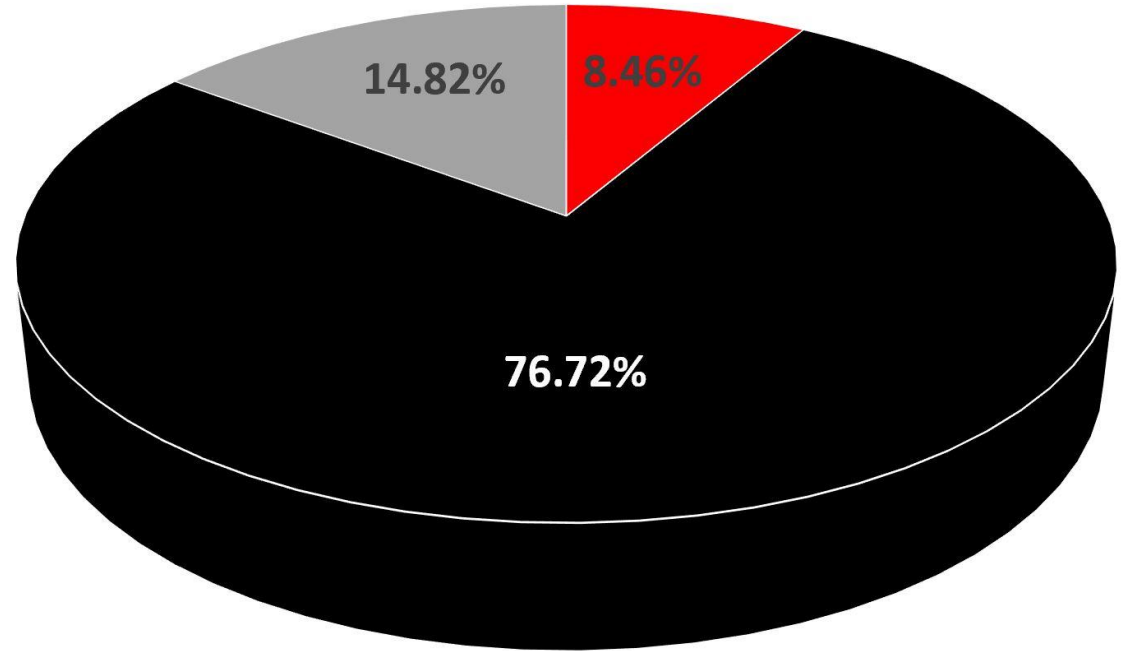
## Budget Summary Tri-Part Budget for VVS Central School 2023-2024

DESCRIPTION	ADMINISTRATIVE	PROGRAM	CAPITAL	TOTAL
Board of Education	\$ 64,657.00			\$ 64,657.00
Central Administration	\$ 265,193.00			\$ 265,193.00
Finance	\$ 413,573.00			\$ 413,573.00
Legal Services	\$ 16,000.00			\$ 16,000.00
Personnel	\$ 97,772.00			\$ 97,772.00
Records Management	\$ 7,776.00			\$ 7,776.00
Public Information	\$ 94,173.00			\$ 94,173.00
Total Central Services	\$ 222,623.00			\$ 222,623.00
BOCES Rent, Admin. & Capital	\$ 446,227.00			\$ 446,227.00
Curriculum Dev. & Supervision	\$ 201,692.00			\$ 201,692.00
Supervision - Regular School	\$ 1,040,956.00			\$ 1,040,956.00
Research & Planning	\$ 225,871.00			\$ 225,871.00
Employee Benefits	\$ 632,879.00			\$ 632,879.00
Finance			\$ 3,357.00	\$ 3,357.00
Operation of Plant			\$ 1,872,898.00	\$ 1,872,898.00
Maintenance of Plant			\$ 504,743.00	\$ 504,743.00
Refund of Taxes			\$ 500.00	\$ 500.00
Transportation Equipment			\$ 0	\$ 0
Employee Benefits			\$ 1,013,123.00	\$ 1,013,123.00
Debt Service			\$ 3,038,840.00	\$ 3,038,840.00
Transfer to Capital Fund			\$ 100,000.00	\$ 100,000.00
Finance		\$ 14,115.00		\$ 14,115.00
Legal Services		\$ 4,000.00		\$ 4,000.00
Total In-Service Training		\$ 213,918.00		\$ 213,918.00
Regular Instruction		\$ 20,538,851.00		\$ 20,538,851.00
Total Transportation		\$ 2,057,366.00		\$ 2,057,366.00
Employee Benefits		\$ 10,961,998.00		\$ 10,961,998.00
Transfer To Special Aid Fund		\$ 26,000		\$ 26,000
<b>GRAND TOTAL</b>	\$ 3,729,392.00	\$ 33,816,248.00	\$ 6,533,461.00	\$ 44,079,101.00
DOLLAR AMOUNT CHANGE FROM 2022-23	\$ (68,580.00)	\$ 849,765.00	\$ 78,975.00	\$ 860,160.00
PERCENT CHANGE FROM 2022-23	-1.81%	2.58%	1.22%	1.99%
<b>PERCENTAGE OF TOTAL BUDGET</b>	8.46%	76.72%	14.82%	100.00%
<b>TOTAL PROPOSED BUDGET</b>				\$ 44,079,101.00

**THE  
2023-24  
PROPOSED  
BUDGET**



**2023-2024 Tri-Part Budget**

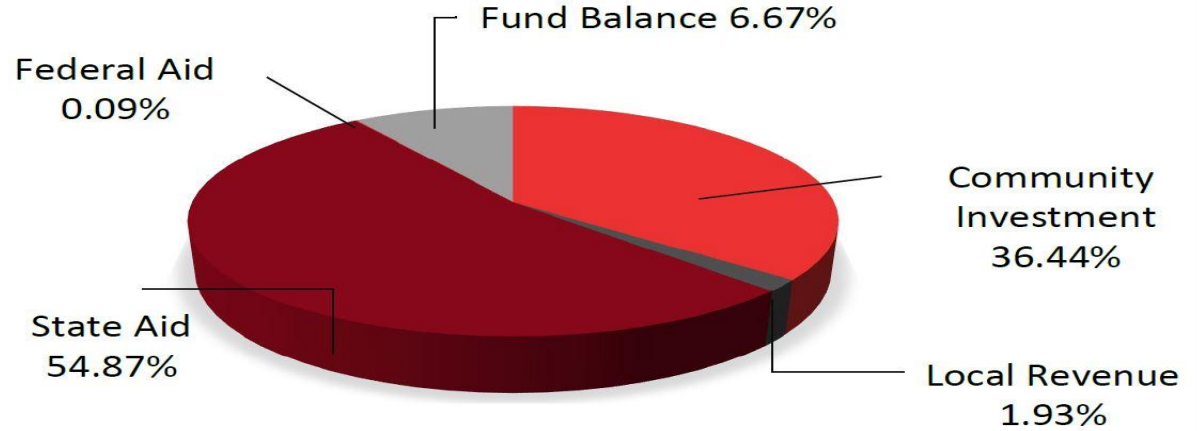


■ Administrative ■ Program ■ Capital

**THE  
2023-24  
PROPOSED  
BUDGET**



**Estimated Revenues for 2023-2024**



SOURCE	\$ AMOUNT	% OF TOTAL BUDGET
COMMUNITY INVESTMENT	\$ 16,060,745	36.44%
LOCAL REVENUE	\$ 850,186	1.93%
STATE AID	\$ 24,187,499	54.87%
FEDERAL AID	\$ 40,000	0.09%
FUND BALANCE	\$ 2,940,671	6.67%
TOTAL	\$ 44,079,101	100%

Included in 2023-2024 Budget Newsletter



# 2023-2024 School District Budget Notice

## THE 2023-24 PROPOSED BUDGET



	ADOPTED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Total Budgeted Amount, not including separate propositions	\$ 43,218,941	\$ 44,079,101
Increase/Decrease over prior year	\$ 1,463,443	\$ 860,160
% Increase/Decrease in each proposed budget	3.50%	1.99%
Change in Consumer Price Index (CPI)	4.70%	8.00%
A. Proposed tax levy to support the total budgeted amount	\$ 15,446,694	\$ 16,060,745
B. Levy to support library debt, if applicable	\$ -	\$ -
C. Levy for non-excludable propositions, if applicable	\$ -	\$ -
D. Total tax cap reserve amount used to reduce current year levy	\$ -	\$ -
E. Total Proposed School Year Tax Levy (A+B+C+D)	\$ 15,446,694	\$ 16,060,745
F. Permissible Exclusions to the school tax levy limit	\$ 419,737	\$ 393,789
G. School Tax Levy Limit, excluding levy for permissible exclusions	\$ 15,028,442	\$ 15,666,956
H. Total proposed tax levy for school purposes, excluding permissible exclusions and levy for library debt, plus prior year tax cap reserve (E-B-F+D)	\$ 15,026,957	\$ 15,666,956
I. Difference: (G-H); A negative value requires 60% voter approval	\$ 1,485	\$ 0
ADMINISTRATIVE COMPONENT	\$ 3,797,972	\$ 3,729,392
PROGRAM COMPONENT	\$ 32,966,483	\$ 33,816,248
CAPITAL COMPONENT	\$ 6,454,486	\$ 6,533,461

Included in 2023-2024 Budget Newsletter

# NYS ALLOWABLE LEVY LIMIT CALCULATION

## THE 2023-24 PROPOSED BUDGET

2022-23 Capital Tax Levy Calculation			2023-24 Capital Tax Levy Calculation			2023-24 ERS EXEMPTION	
Capital Debt Service	\$2,914,002		Capital Debt Service	\$3,038,940		2022-23 ERS Rate	11.60
Building Aid	\$2,429,298		Building Aid	\$2,434,762		2023-24 ERS Rate	13.10
Net Bldg Capital Levy	\$484,704		Net Bldg Capital Levy	\$604,178		Change in ERS Rate	1.50
						Amount over 2%	0.00
Transportation Capital Expenditures	\$189,018		Transportation Capital Expenditures	\$0		ERS Base Salary	
Transportation Aid	\$300,228		Transportation Aid	\$256,699		ERS Exclusion	\$0.00
Net Trans Capital Levy	-\$111,210		Net Trans Capital Levy	-\$256,699			
Capital Equipment Expenditures	\$0		Capital Equipment Expenditures	\$0		2023-24 TRS EXEMPTION	
Net Bldg Capital Levy	\$484,704		Net Bldg Capital Levy	\$604,178		2022-23 TRS Rate	10.29
Net Trans Capital Levy	-\$111,210		Net Trans Capital Levy	-\$256,699		2023-24 TRS Rate	10.00
						Change in TRS Rate	(0.29)
BOCES Capital Exclusion	\$46,243		BOCES Capital Exclusion	\$46,310		Amount over 2%	0.00
Use of Fund Balance	\$0		Use of Fund Balance	\$0		TRS Base Salary	
<b>Total 2022-23 SY Capital Tax Levy</b>	<b>\$419,737</b>		<b>Total 2023-24 SY Capital Tax Levy</b>	<b>\$393,789</b>		TRS Exclusion	\$0.00
<b>TAX LEVY CAP BASE FORMULA</b>							
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>2023-24 BASE TAX LEVY LIMIT</b>	Prior Yr. Carry over
2022-23 SY Tax Levy	Tax Base Growth Factor	PILOTs receivable in 2022-23 SY	2022-23 SY Capital Tax Levy	2022-23 SY Allowable Levy Growth Factor	PILOTs receivable in 2023-24 SY		Lesser of 1.5% of prior levy or difference between allowable and actual levy
\$15,446,694	1.0227	\$27,247	\$419,737	1.02	\$45,985	\$ 15,666,956	\$0
<b>EXCLUSIONS</b>							
2023-24 BASE TAX LEVY LIMIT	<b>G</b>	<b>H</b>	<b>I</b>		<b>2023-24 TAX LEVY LIMIT</b>	<b>2023-24 ALLOWABLE TAX LEVY \$ AMOUNT INCREASE</b>	<b>2023-24 ALLOWABLE TAX LEVY % INCREASE</b>
	Tax Levy for Torts	2023-24 SY Capital Tax Levy	Levy for Additional Pension Costs				
\$ 15,666,956	\$0	\$393,789	\$0.00		\$ 16,060,745	\$ 614,051	3.98



**Community Priority #1:**

**SAFETY & SECURITY**



# SAFETY & SECURITY

## Safety and security is an integral part of every VVS budget

- Halo Smart Sensor System and continued upgrades
- Additional video monitoring cameras



Double-door MS security entrance  
Two Oneida County SPOs (Special Patrol Officers) added



Vaccine and testing clinics offered  
COVID safety measures implemented district-wide



New district-wide phone system installed  
District-wide Emergency Notification System installed



One additional Oneida County SPO added  
District-wide security video replacement



Electronic door access system upgrades  
Created Emergency Procedures Reference Guide

# SAFETY & SECURITY

## Double-door security system projects

### Safety & Security Capital Outlay Project

Double-Door Security System at J.D. George Elementary **Pending Budget Approval**

Included in the 2023-2024 proposed budget is an amount not to exceed \$100,000 (the maximum amount NYS allows districts to allocate) for the purpose of a Capital Outlay Project to install a double-door security system with reception window at the J.D. George Elementary School main entrance.

<b>Construction Cost</b>	<b>\$100,000</b>
<b>State Aid at 89.0%</b>	<b>\$89,000</b>
<b>Net Local Cost After Aid</b>	<b>\$11,000</b>

Similar capital outlay projects are planned for W.A. Wetzel Elementary School in 2024-25, and E.A. McAllister Elementary School in 2025-26. **If the budget is defeated, this project would not be permissible under a contingent budget, per Education Law.**

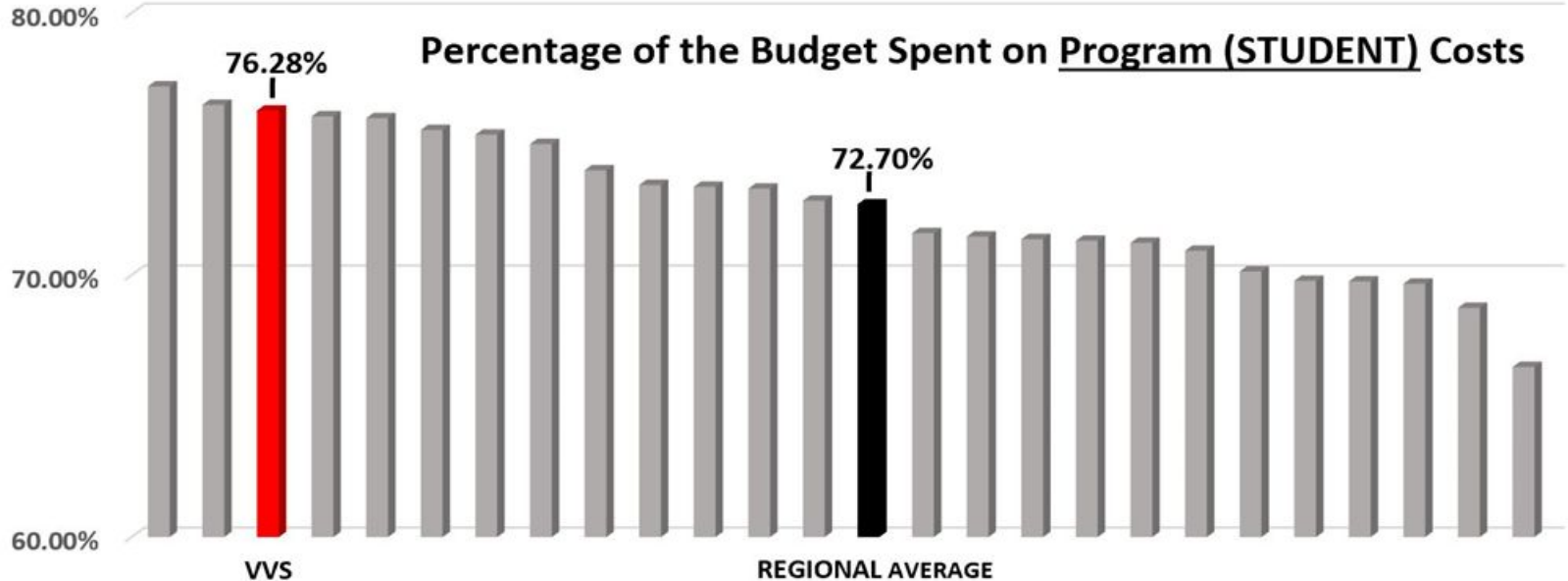
# **Community Priority #2:**

# **STAFFING & CLASS SIZES**



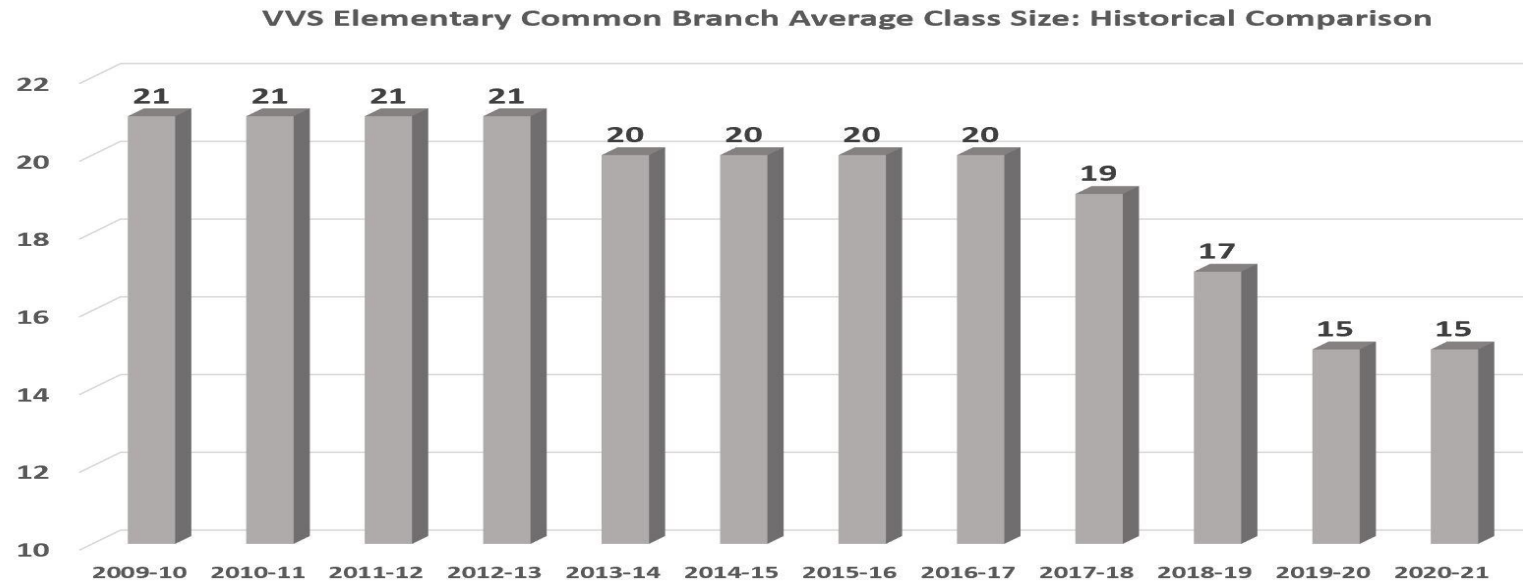
## STAFFING & CLASS SIZES

VVS compares favorably among schools in the region in focusing resources on students and instructional staff



# STAFFING & CLASS SIZES

Elementary average class size (average number of students in each class) continues to decline over 10+ years

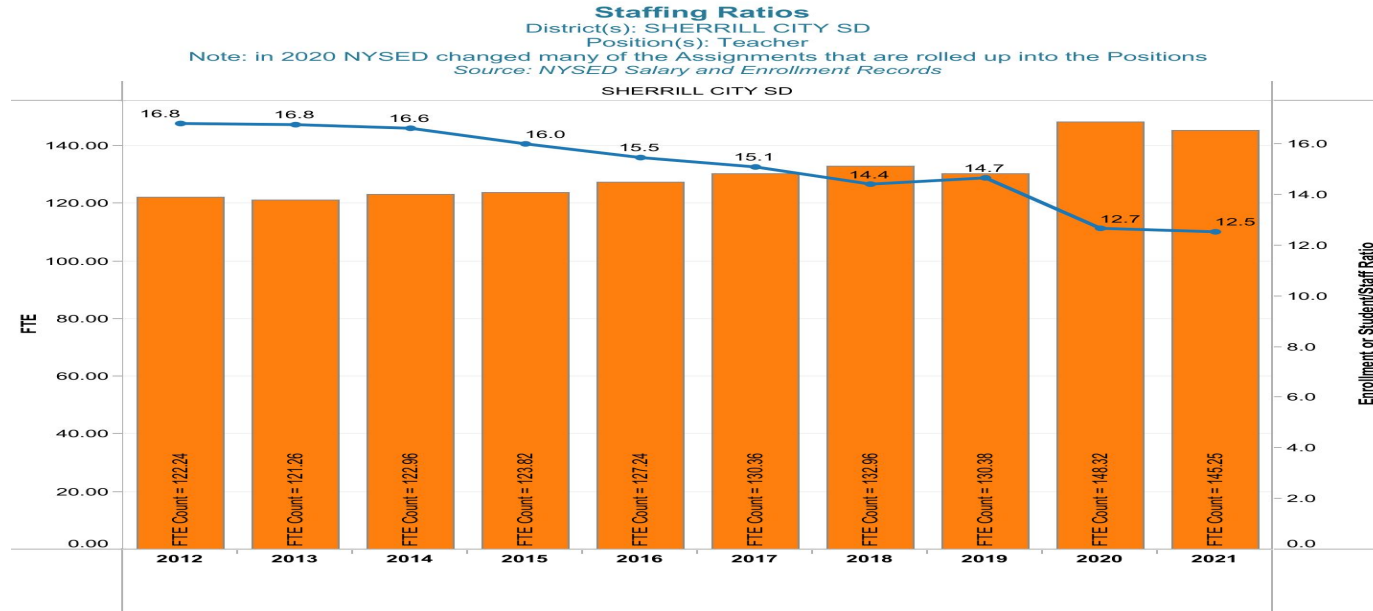


New York State Education Department: NYS School Report Card Data 2009-10 Through 2020-21 (most recent available)



# STAFFING & CLASS SIZES

VVS compares favorably among schools in the region in student to teacher ratio (Total # Teachers ÷ Total # Students)



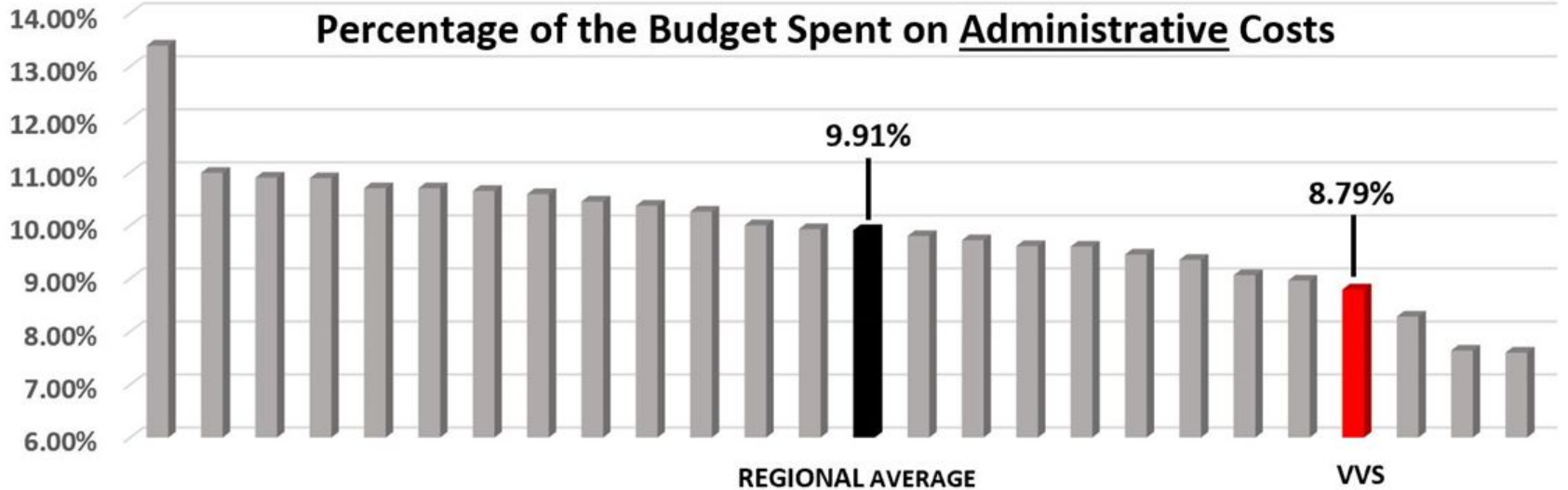
# **Community Priority #3:**

# **ADMINISTRATIVE BALANCE**



# ADMINISTRATIVE BALANCE

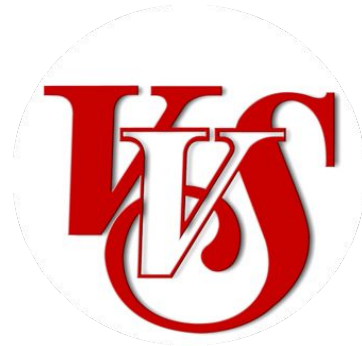
- VVS compares favorably among schools in the region in maintaining low administrative costs
- Administrative costs have historically remained under 9%
- This budget includes a reduction in a district-level administrative position: Director of Curriculum



Gray bars represent the administrative cost budget percentage of 24 surrounding school districts

# OPERATIONAL EFFICIENCIES

- **Wearing Multiple Hats**
  - Personnel/Pupil Services/Health & Wellness/SEL
  - Budget & Finance/Technology/Health Insurance/Facilities Projects
  - Communications/Student Programs
  - Accounts Payable/Admin Secretary
  - Claims Auditor/Admin Secretary
  - Treasurer/Data Support/Admin Secretary
- **Maximizing Organizational Capacity (Doing things In-House)**
  - Legal & Policy
  - Financial Operations
  - Grant Writing
  - Limited Service Contracts
  - Self-Insured Health Insurance Program
  - Technology Leadership



# ADMINISTRATIVE RESPONSIBILITIES

<p><b><u>Safety &amp; Security</u></b>            District Safety Team            Crisis Communications            School Safety/SPOs            Risk Management Team            Safety &amp; Security Infrastructure</p>	<p><b><u>Health &amp; Wellness</u></b>            Medicaid            Health Insurance            HIV/AIDS Coordinator            Vaccine Coordination            Employee Assistance Programs            Sick Bank</p>	<p><b><u>Personnel</u></b>            Labor Relations, Evaluations, Issues            Employment Process            Interview Process            Employee Recruitment            Negotiations            New Teacher Mentor/Orientation            Workers Compensation            Family Medical Leave Act</p>	<p><b><u>Student Programs</u></b>            Summer Programs            Senior Awards            Farm-to-School            Project Fibonacci            Stadium Productions            Athletics</p>	<p><b><u>Professional Development</u></b>            Conference Days            In-Service Training            Professional Induction            BOE Development            Summer Curriculum</p>
<p><b><u>Child Services</u></b>            Special Education Pre-K-12            McKinney/Vento (Homeless)            Migrant Students            Foster Care            ENL/ELL            Home Schooling            IEP/504 Accommodations</p>	<p><b><u>Reporting &amp; Compliance</u></b>            NYSED Reporting            Records Management            Data Analysis Warehouse            Special Ed. Data Warehouse            Maintenance of Effort            Obligations &amp; Notifications            Policy &amp; Compliance            PD Reports/SPP/VR            DASA            CRDC &amp; SSEC</p>	<p><b><u>Finances</u></b>            Self-Insured Health Insurance            STAC/Medicare (Special Ed.)            Purchasing            Accounting            Budget Development            Financial Statements &amp; Reporting            Treasury            Auditing            Payroll            Insurance &amp; Liability</p>	<p><b><u>Committee Leadership</u></b>            Special Education Advisory            SEL Focus Team            Nurses Meetings            Secretaries Meetings            ITI PLC            Pre-K-12 CDEP            Teacher Leader            Professional Learning Team            Administrative Council            Technology Services Team</p>	<p><b><u>Programs</u></b>            AIS Edge            Clear Track            Peachjar            ParentSquare            Mastery Manager            SchoolTool            Absence Management            Frontline            Model Schools            EnVision</p>
<p><b><u>Curriculum &amp; Instruction</u></b>            Curriculum Development            Instructional Development            Assessments            State Testing            Grading &amp; Reporting            Standards Implementation            Diversity, Equity &amp; Inclusion            Observation/Evaluation</p>	<p><b><u>Grants &amp; Funding</u></b>            Universal Pre-K Grant            Title 1 Grant            LGRMIF Records Management            IDEA 611 &amp; 619            District Fundraising            E-Rate            Emergency Connectivity Fund            Federal Relief Funds</p>	<p><b><u>Legal Matters</u></b>            Subpoenas/Student Records            Foil Requests            Superintendent Hearings            Residency Issues            Elections            Policy &amp; Regulations            Title IX &amp; DASA Complaints            Commissioner Appeals</p>	<p><b><u>Public/Community Relations</u></b>            Local Govt. Collaboration            District Website            Newsletters            Media Relations            Social Media            Community Day            District Awards</p>	<p><b><u>More</u></b>            Facilities Projects            School Boards Institute            Commissioner's Council            Surveys            Event Coordination            Facility Oversight            Transportation Oversight            Food Service Oversight</p>

## **Community Priority #4:**

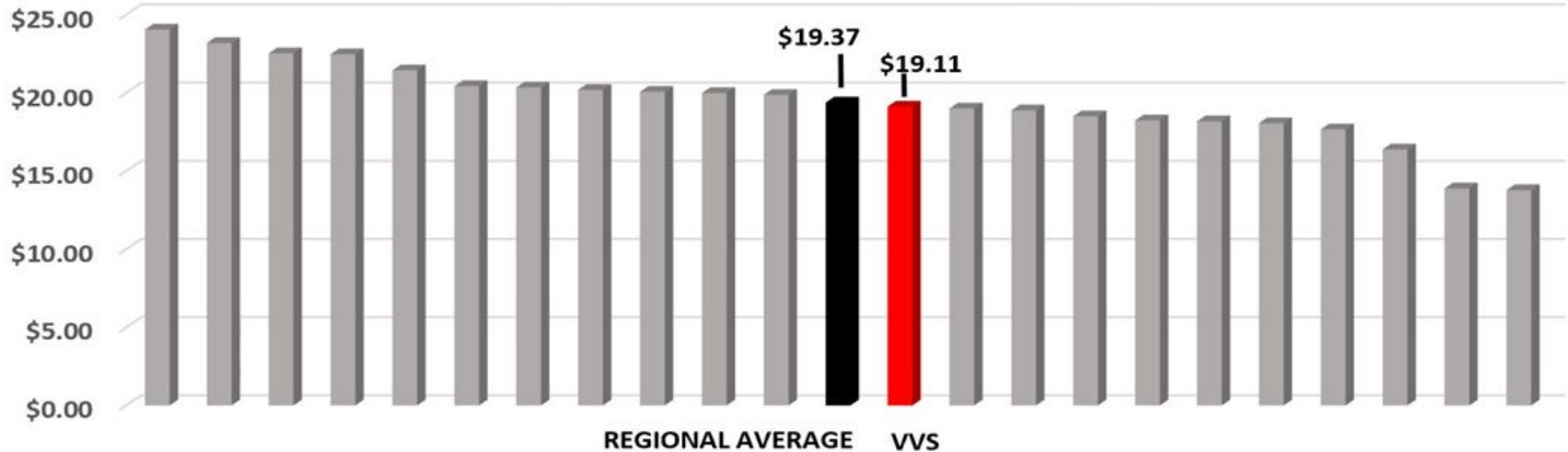
# **VALUE TAXPAYERS' CONTRIBUTION**



# VALUE TAXPAYERS' CONTRIBUTION

VVS' Tax Rate is Lower Than the Regional Average

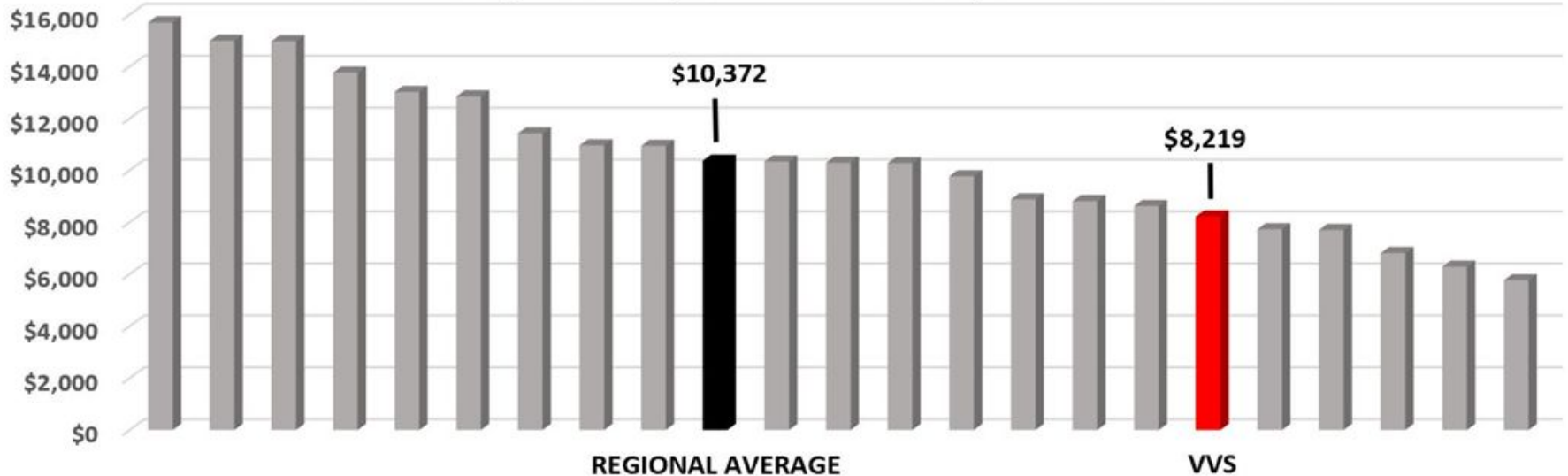
2022-23 Regional Comparison of Community Investment Contribution  
(represented in full value tax rates/\$1,000)



# VALUE TAXPAYERS' CONTRIBUTION

VVS provides comparable or more programming with less community investment per student than most districts in the region

2022-23 Regional Comparison of Community Investment Per Student





# **Community Priority #5:**

**RECOGNIZE  
INCREASED STUDENT  
NEEDS**

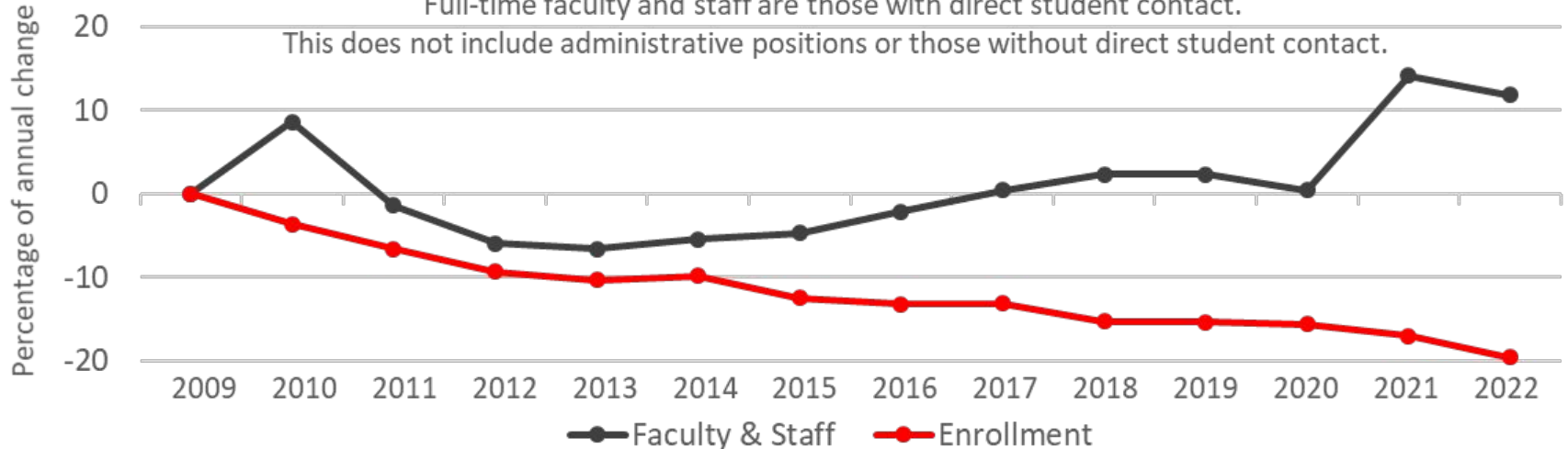


# RECOGNIZE INCREASED STUDENT NEEDS

VVS compares favorably among the region in providing resources to support increased student needs

## Full-Time Faculty and Staff vs. Enrollment

Full-time faculty and staff are those with direct student contact.  
This does not include administrative positions or those without direct student contact.



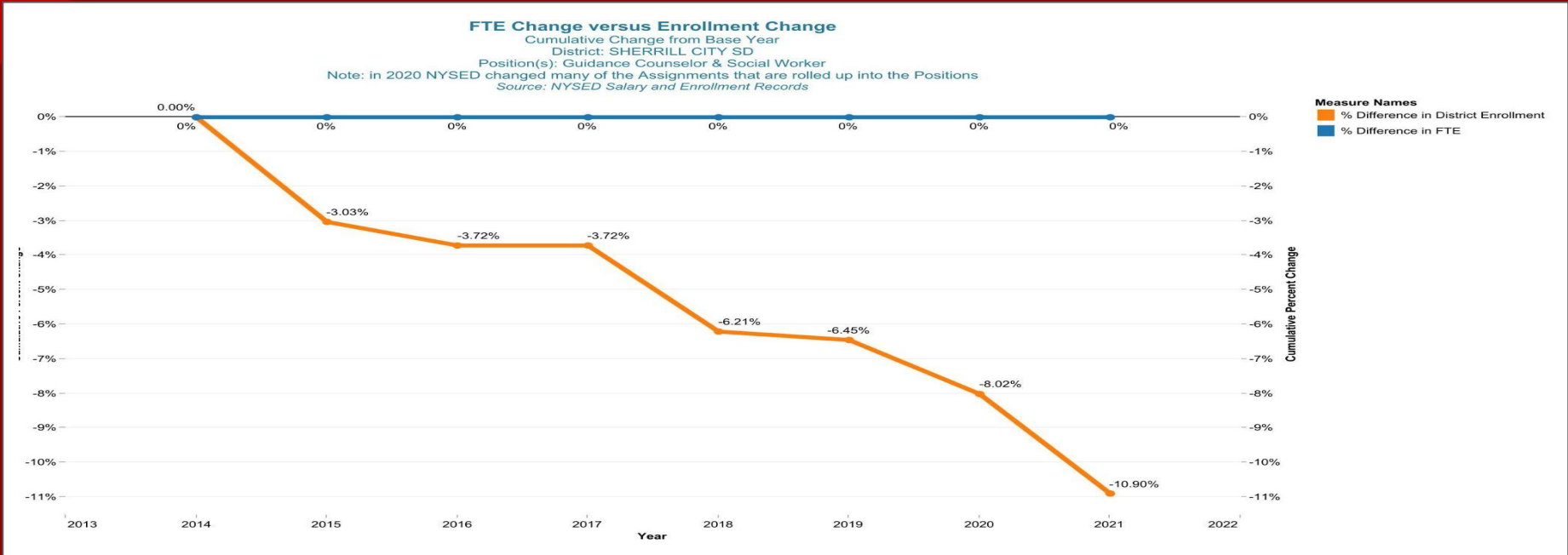
# **Community Priority #6:**

**PROVIDE MORE  
SOCIAL &  
EMOTIONAL SUPPORT**



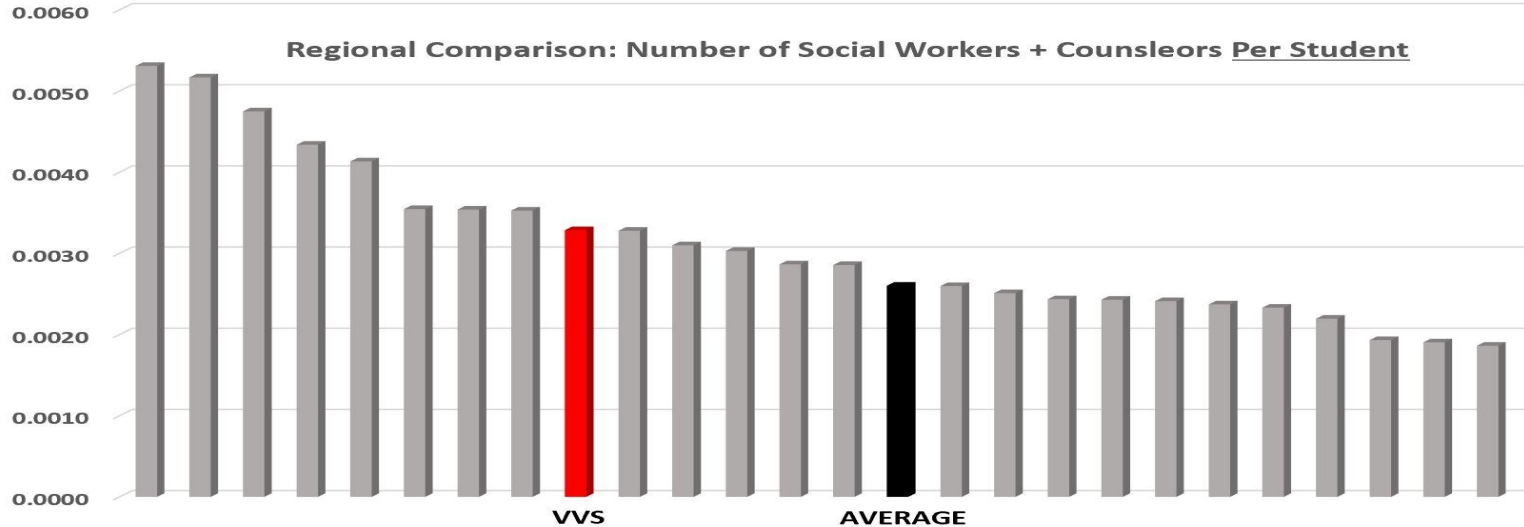
# PROVIDE MORE SOCIAL & EMOTIONAL SUPPORT

VVS has maintained all social worker and counselor positions to give students more support and provide lower staff to student ratios



# PROVIDE MORE SOCIAL & EMOTIONAL SUPPORT

VVS employs more social workers and counselors combined, per student, than the regional average



Most recent source of data available: New York State Education Department: 2020-21 NYS School Report Card

# **Community Priority #7:**

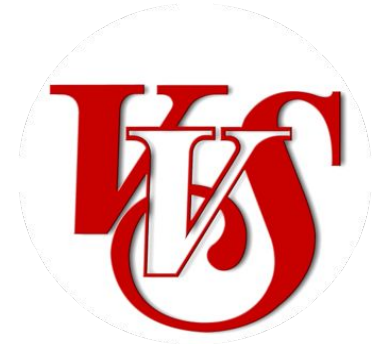
**KEEP OUR GREAT RANGE  
OF ACADEMIC &  
EXTRACURRICULAR  
OPPORTUNITIES**



## **KEEP OUR ACADEMIC & EXTRACURRICULAR OPPORTUNITIES**

This budget not only maintains all programs (including free summer programs), it also expands on the current offerings:

- MVCC MathCorps Program
- Articulation Agreement with SUNY Cobleskill
- Seal of Biliteracy and Seal of Civic Readiness
- EF Educational Tours
- Innovare Partnership & Summer Learning



# Proposition #1:

## 2023-2024 BUDGET

### School Board Proposition #1: Budget Vote

“Shall the Board of Education of the Vernon Verona Sherrill School District, Verona, New York, be authorized to expend the sum set forth in its proposed budget for 2023-2024 in the total amount of \$44,079,101 and to levy the necessary tax?”





# CONTINGENT BUDGET



## What Happens if the Budget Doesn't Pass?

If the proposed 2023-24 budget is defeated, the school district has two options: move forward with a contingent budget or revote the budget on June 20, 2023. If the school district decides to revote the budget, it may put forth the same budget or put forth a modified budget.

If the budget is defeated a second time, or if the district moves forward with a contingent budget after the first defeat, then under Education Law, a contingent budget must be adopted. Under a contingent budget:

- The school district cannot levy any more than the current 2022-23 school year.
- A reduction in spending of \$614,051 would be necessary.
- This spending reduction would result in a suspension, elimination, or reduction in non-compulsory (not required under Education Law) programs, including, but not limited to:



### Summer Programs

Camp Invention, Invention Project, LEAP, EPIC, band, athletic camps, etc.



### Academic Intervention Services

AIS classes, reading classes, tutoring, etc.



### Elective Programs

Agriculture, art, music, drama, World Languages, drone technology, etc.



### Extra-Curricular Activities

Clubs and groups such as FFA, Student Council, Yearbook, etc.



### Athletic Teams & Programs

Intramurals, modified teams, and some JV & varsity programs

In addition, consistent with Education Law:

- The school district would be required to charge all organizations for the use of school facilities (i.e. Pop Warner football, AYSO soccer, community dance and drama organizations).
- The school district would not be permitted to undertake the proposed Capital Outlay Safety & Security Enhancement project at J.D. George Elementary School.

# Proposition #2:

# BONDING FOR BUS PURCHASE

## School Board Proposition #2: Bonding for Bus Purchase

"Shall the bond resolution adopted on March 27, 2023 by the Board of Education of the City School District of the City of Sherrill, Oneida County, New York entitled: A bond resolution of the Board of Education of the City School District of the City of Sherrill, Oneida County, New York (the "District"), dated March 27, 2023, authorizing the District (i) to finance the purchase of various school buses and related vehicles, at a maximum estimated cost of \$740,000, and (ii) to issue serial bonds of the District in an aggregate principal amount not to exceed \$740,000 to finance such purchase, and delegating the power to issue bond anticipation notes in anticipation of the sale of such bonds to the president of the Board of Education of the District be approved?"



## BUS PROPOSITION

- Proposal to purchase 5 buses
- Avg. mileage over 200,000 miles
- District receives 90% aid
- Payments begin 2024-2025
- NO TAX IMPACT for 2023-2024
- Annual cost over 5 years: \$800



# BUS PROPOSITION



## The Numbers:

Cost for five (5) replacement buses	\$740,000
Less Transportation Aid @ 90%	- \$666,000
Less estimated trade-ins	- \$20,000
Net five-year annual cost (\$54,000/5)	\$10,800
Estimated annual interest on bond (borrowing)	+ \$15,000
Less estimated annual maintenance cost savings	- \$25,000

**Estimated TOTAL five-year annual cost: \$800**

# **Proposition #3:**

# **SCHOOL BOARD**

# **ELECTION**

School Board Proposition #3: School Board Members Election

Two vacancies

Three candidates

Andrew Naegele, Mark Kinne, Julie McMullen



**Thoughts?**

**Questions?**

**Thank you!**



VVS - A great place to learn, to work, and to live!

