



Vernon Verona Sherrill
Central Schools District

2024-2025

BUDGET VOTE &

BOARD ELECTION

VOTE: May 21, 2024 12:00 PM – 9:00 PM



CONTEXT

Vernon Verona Sherrill Central School District

Strategic Plan



Vision

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

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.

Engage

Goal #1: The VVS District and community will collaborate to engage and encourage all learners to build skills for success.

We are committed to:

- Identifying the specific needs of every learner.
- Providing diverse pathways so all learners can achieve their educational goals.
- Building the skills necessary for success in future learning, careers, and life.
- Ensuring transformative learning opportunities.

Empower

Goal #2: The VVS District and community will collaborate to empower learners in a safe, supportive environment.

We are committed to:

- Empowering learners to take risks and learn from experiences.
- Developing civic-minded leaders.
- Helping every learner demonstrate growth.
- Building positive relationships and appreciating diversity.
- Inspiring confidence.
- Ensuring all feel welcome, heard, and valued.

Elevate

Goal #3: The VVS District and community will work together to support the needs of all learners and maximize resources.

We are committed to:

- Meeting the social-emotional, physical, and academic needs of all learners.
- Utilizing resources responsibly and equitably.
- Maximizing learning and development through the effective use of district and community resources.

Belief Statements

Personalized

Belief #1

We believe all learners should be challenged with academic rigor, provided with individualized support, and empowered to explore opportunities that prepare them for success in future learning, career, and life.

Inclusive

Belief #2

We value and support each learner and their contribution to the school community and the world by purposefully celebrating diversity, fostering a sense of belonging, and inspiring authentic engagement.

Innovative

Belief #3

We believe learners are best prepared for success in future learning, careers, and life when educational experiences cultivate teamwork, resourcefulness, perseverance, adaptability, and a positive attitude.

Supportive

Belief #4

We believe optimal learning occurs in a safe, supportive, and welcoming environment that values and nurtures character, integrity, responsibility, empathy, and respect for self and others.

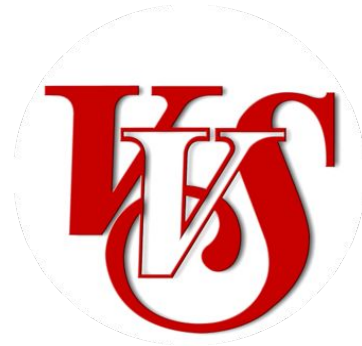


**“Seek first to understand, then,
to be understood”**

~ Stephen Covey

Community Priorities

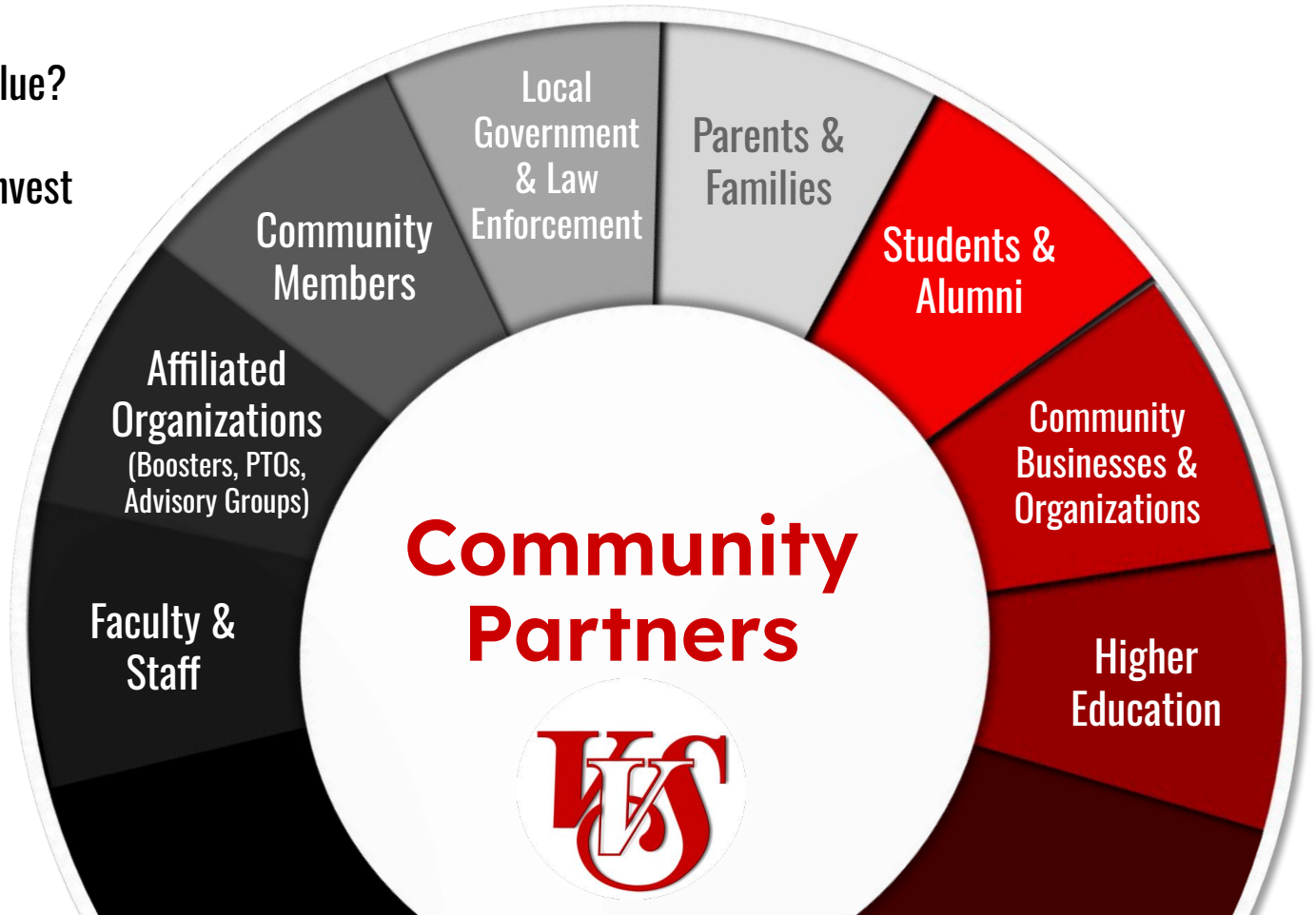
- Budget Exit Poll
- Strategic Planning Coalition
- Community Cafés
- Hours with the Superintendent
- Faculty and Staff Meetings
- Building-Level School Improvement and Safety Teams



What do we say we value?

What do we show we value?

Where and how do we invest our resources?



**THE
2024-25
PROPOSED
BUDGET**

- Proposed spending = \$47,969,200
- Proposed community levy = \$16,687,114
- 3.90% increase (less than CPI/inflation)
- Does not exceed NYS allowable levy limit



Budget Summary

Tri-Part Budget for VVS Central School 2024-2025

DESCRIPTION	ADMINISTRATIVE	PROGRAM	CAPITAL	TOTAL
Board of Education	\$ 69,846			\$ 69,846
Central Administration	\$ 280,720			\$ 280,720
Finance	\$ 470,084			\$ 470,084
Legal Services	\$ 20,000			\$ 20,000
Personnel	\$ 100,335			\$ 100,335
Records Management	\$ 8,009			\$ 8,009
Public Information	\$ 107,205			\$ 107,205
Total Central Services	\$ 225,268			\$ 225,268
BOCES Rent, Admin. & Capital	\$ 457,837			\$ 457,837
Curriculum Dev. & Supervision	\$ 184,428			\$ 184,428
Supervision - Regular School	\$ 1,217,866			\$ 1,217,866
Research & Planning	\$ 237,111			\$ 237,111
Employee Benefits	\$ 652,325			\$ 652,325
Finance			\$ 6,387	\$ 6,387
Operation of Plant			\$ 1,979,012	\$ 1,979,012
Maintenance of Plant			\$ 528,187	\$ 528,187
Refund of Taxes			\$ 2,500	\$ 2,500
Employee Benefits			\$ 1,110,193	\$ 1,110,193
Debt Service			\$ 3,192,416	\$ 3,192,416
Transfer to Capital Fund			\$ 100,000	\$ 100,000
Finance		\$ 35,807		\$ 35,807
Legal Services		\$ 5,000		\$ 5,000
Total In-Service Training		\$ 140,028		\$ 140,028
Regular Instruction		\$ 22,661,333		\$ 22,661,333
Total Transportation		\$ 2,204,734		\$ 2,204,734
Employee Benefits		\$ 11,937,569		\$ 11,937,569
Transfer To Special Aid Fund		\$ 35,000		\$ 35,000
GRAND TOTAL	\$ 4,031,034	\$ 37,019,471	\$ 6,918,695	\$ 47,969,200
DOLLAR AMOUNT CHANGE FROM 2023-24	\$ 301,642	\$ 3,203,223	\$ 385,234	\$ 3,890,099
PERCENT CHANGE FROM 2023-24	8.09%	9.47%	5.90%	8.83%
PERCENTAGE OF TOTAL BUDGET	8.40%	77.17%	14.43%	100.00%
TOTAL PROPOSED BUDGET				\$ 47,969,200.00

THE 2024-25 PROPOSED BUDGET

Included in
2024-2025 Budget
Newsletter

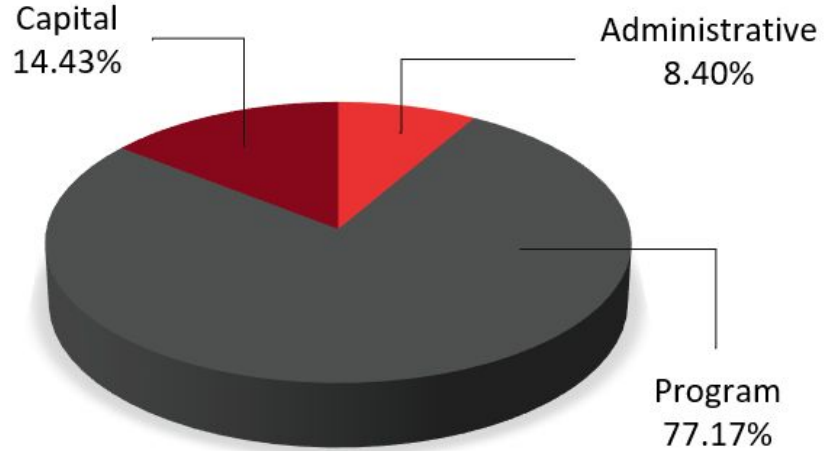


THE 2024-25 PROPOSED BUDGET

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Budget Appropriations for 2024-2025



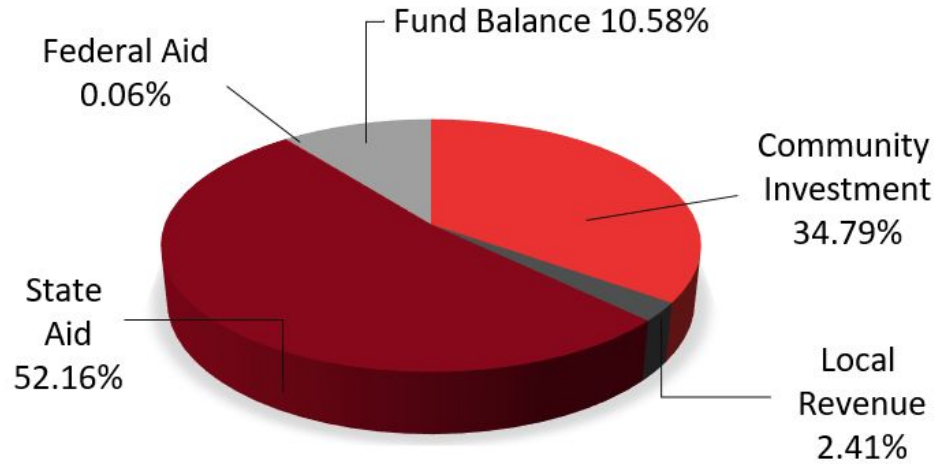
FUNCTION	\$ AMOUNT	% OF TOTAL BUDGET
ADMINISTRATIVE	\$ 4,031,034	8.40%
PROGRAM	\$ 37,019,471	77.17%
CAPITAL	\$ 6,918,695	14.43%
TOTAL	\$ 47,969,200	100%

THE 2024-25 PROPOSED BUDGET

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2024-2025 Budget
Newsletter



Estimated Revenues for 2024-2025



SOURCE	\$ AMOUNT	% OF TOTAL BUDGET
COMMUNITY INVESTMENT	\$ 16,687,114	34.79%
LOCAL REVENUE	\$ 1,159,320	2.41%
STATE AID	\$ 25,018,732	52.16%
FEDERAL AID	\$ 30,000	0.06%
FUND BALANCE	\$ 5,074,034	10.58%
TOTAL	\$ 47,969,200	100%

THE 2024-25 PROPOSED BUDGET

Included in
2024-2025 Budget
Notice



2024-2025 School District Budget Notice	2023 - 2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Contingency Budget*
Total Budget Amount, Not Including Separate Propositions	\$44,079,101	\$47,969,200	\$47,342,831
Increase/Decrease for the 2024-25 School Year		\$3,890,099	\$3,263,730
Percentage Increase/Decrease in Proposed Budget		8.83%	7.40%
Change in Consumer Price Index (CPI)		4.1%	
A. Proposed Levy to Support the Total Budget Amount	\$16,060,745	\$16,687,114	\$16,060,745
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A+B+C+D)	\$16,060,745	\$16,687,114	\$16,060,745
F. Total Permissible Exclusions	\$393,789	\$747,034	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$15,666,956	\$15,940,080	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E_B_F+D)	\$15,666,956	\$15,940,080	
I. Difference: G-H (Negative Value Requires 60% Voter Approval)	\$0	\$0	
Administrative Component	\$3,729,392	\$4,031,034	\$4,031,034
Program Component	\$33,816,248	\$37,019,471	\$36,493,102
Capital Component	\$6,533,461	\$6,918,695	\$6,818,695

NYS Allowable Levy Limit Calculation

THE 2024-25 PROPOSED BUDGET



2023-24 Capital Tax Levy Calculation				2024-25 Capital Tax Levy Calculation				2024-25 ERS EXEMPTION	
Capital Debt Service	\$3,038,940	Capital Debt Service	\$3,176,201	2023-24 ERS Rate	13.10				
Building Aid	\$2,434,762	Building Aid	\$2,182,916	2024-24 ERS Rate	15.20				
Net Bldg Capital Levy	\$604,178	Net Bldg Capital Levy	\$993,285	Change in ERS Rate	2.10				
				Amount over 2%	0.10				
Transportation Capital Expenditures	\$0	Transportation Capital Expenditures	\$0	ERS Base Salary	\$5,567,686				
Transportation Aid	\$256,699	Transportation Aid	\$318,253	ERS Exclusion	\$5,568.00				
Net Trans Capital Levy	-\$256,699	Net Trans Capital Levy	-\$318,253						
Capital Equipment Expenditures	\$0	Capital Equipment Expenditures	\$0	2024-25 TRS EXEMPTION					
Net Bldg Capital Levy	\$604,178	Net Bldg Capital Levy	\$993,285	2023-24 TRS Rate	9.76				
Net Trans Capital Levy	-\$256,699	Net Trans Capital Levy	-\$318,253	2024-25 TRS Rate	10.02				
				Change in TRS Rate	0.26				
BOCES Capital Exclusion	\$46,310	BOCES Capital Exclusion	\$50,219	Amount over 2%	0.00				
Use of Fund Balance	\$0	Use of Fund Balance	\$0	TRS Base Salary					
Total 2022-23 SY Capital Tax Levy	\$393,789	Total 2023-24 SY Capital Tax Levy	\$725,251	TRS Exclusion	\$0.00				
TAX LEVY CAP BASE FORMULA								Prior Yr. Carry over	
A	B	C	D	E	F	2024-25 BASE TAX LEVY LIMIT			
2023-24 SY Tax Levy	Tax Base Growth Factor	PILOTs receivable in 2023-24 SY	2023-24 SY Capital Tax Levy	2023-24 SY Allowable Levy Growth Factor	PILOTs receivable in 2024-25 SY	Lesser of 1.5% of prior levy or difference between allowable and actual levy			
\$16,060,745	1.0000	\$45,985	\$393,789	1.02	\$70,904	\$ 15,956,296			
Begins with previous year.	Yr to Yr increase in taxable real property. NYS Dept. Finance. Allows district to increase levy to accommodate the increase taxable propety	Formula accounts for PILOTs in Column C & F. Payment in lieu of taxes. Parcels pay PIOLET payment instead of property taxes.	Amount of tax levy necessary to pay for construction, renovation, equipment, dept service and transportation. Net Figures Only portion paid with local tax dollars. - BUSES	Lesser of 2% or Inflation					
EXCLUSIONS									
2024-25 BASE TAX LEVY LIMIT	G	H	I			2024-25 TAX LEVY LIMIT	2024-25 ALLOWABLE TAX LEVY \$ AMOUNT INCREASE	2024-25 ALLOWABLE TAX LEVY % INCREASE	
	Tax Levy for Torts	2024-25 SY Capital Tax Levy	Levy for Additional Pension Costs			\$ 16,687,115	\$ 626,370	3.90	
\$ 15,956,296	\$0	\$725,251	\$5,568.00						

Community Priority #1:

Student Needs & Opportunities



ADDRESSING STUDENT NEEDS & PROVIDING OPPORTUNITIES

VVS is Committed to Providing our Students With Programs and Services that Address Their Needs and Provide Them with Opportunities

Examples of such programs and services that are in the proposed 2024-25 budget include, but are not limited to:

- A school social worker at each building
- Guidance counselors at the MS & HS
- Both elementary and secondary school psychologists
- STEAM programs at every building
- Drone and Lego Robotics programs
- Intramural programs
- After school and summer tutoring
- Extraclassroom Activities and Clubs
(ie. FFA, gaming club, student council, EPIC Kids)
- Summer Camp Invention and Invention Project
- Summer LEAP Program
- Athletic, and co-curricular summer camps
- ELA and Math academic intervention K-12
- MVCC Dual Credit program
- Advanced Placement program
- Articulation agreements with colleges and universities
- Drivers education program
- Innovare and Griffis Lab partnerships
- Seal of Biliteracy and Seal of Civic Readiness
- Literacy and Math Coaches
- Field trips and guest speakers
- Educational tours
- Co-Teaching models of instruction
- Full-day Pre-Kindergarten
- After school late-run transportation
- Summer transportation
- Free breakfast and lunch for all students
- Summer academic support programs
- Comprehensive Interscholastic Athletics
- Music, Arts, and Drama programs
- Career and Technical Education programs
- Virtual and Alternative Education programs
- Colgate Seminar
- Student leadership development programs

STUDENT NEEDS & OPPORTUNITIES

How Much Does VVS Spend Per Student to Support Their Needs and Opportunities?

Per Pupil Expenditure

VVS' Average Per Pupil Expenditure is:

- **LESS than 90%** of the school districts in New York State.
- **LESS than 80%** of the surrounding school districts.
- **4th LOWEST** in the entire region out of 22 districts.

The graph below shows what the communities in each regional school district are asked to contribute in taxes to educate their students.

Why Doesn't VVS "Spend" More per Student?

The Average Per Pupil Expenditure is not the amount that the district *chooses* to spend on each student. This number is simply the total budget divided by the number of students enrolled. For 2024 that number is calculated by dividing:

$$\frac{\$47,969,200 \text{ (budget)}}{1,820 \text{ (number of students)}}$$

Because state and federal aid are set numbers, the only way for the district to "spend" more per student is to increase the VVS community's contribution (in taxes).

Community Priority #2:

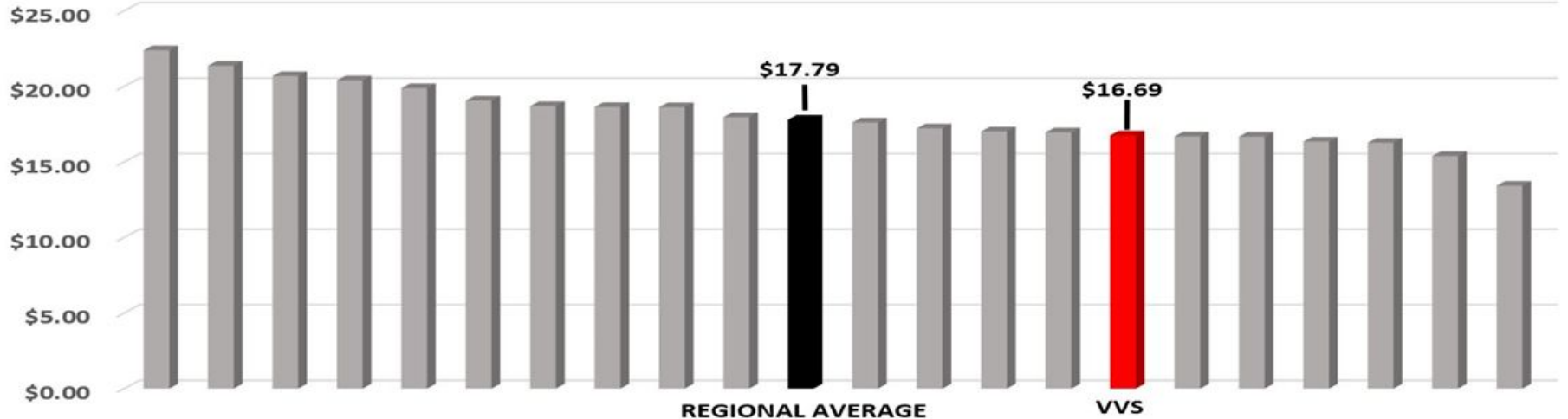
VALUE TAXPAYERS' CONTRIBUTION



VALUE TAXPAYERS' CONTRIBUTION

VVS' Tax Rate is CONSISTENTLY Lower Than the Regional Average

2023-24 Regional Comparison of Community Investment Contribution
(represented in blended full value tax rates/\$1,000)
Source: NYS Office of the Comptroller

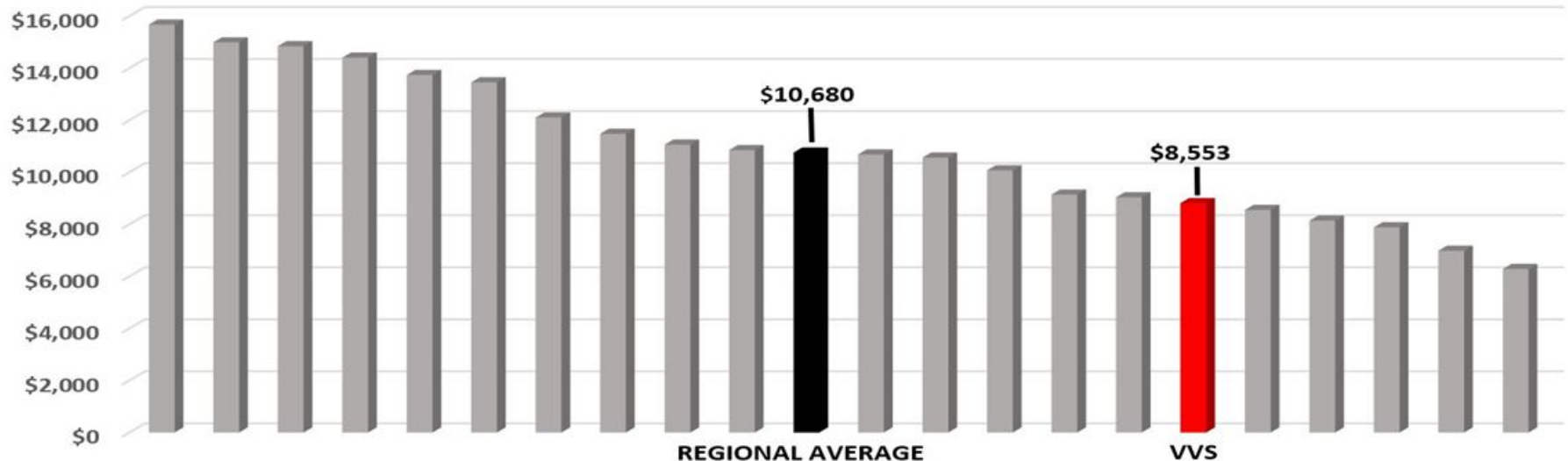


VALUE TAXPAYERS' CONTRIBUTION

VVS CONSISTENTLY Provides Comparable or More Programming with Less Community Investment Per Student Than Most Districts in the Region

$$\text{Investment per Student} = \text{Tax Levy} \div \text{Student Enrollment}$$

2023-24 Regional Comparison of Community Investment Per Student
Source: NYSED & NYS Office of the Comptroller

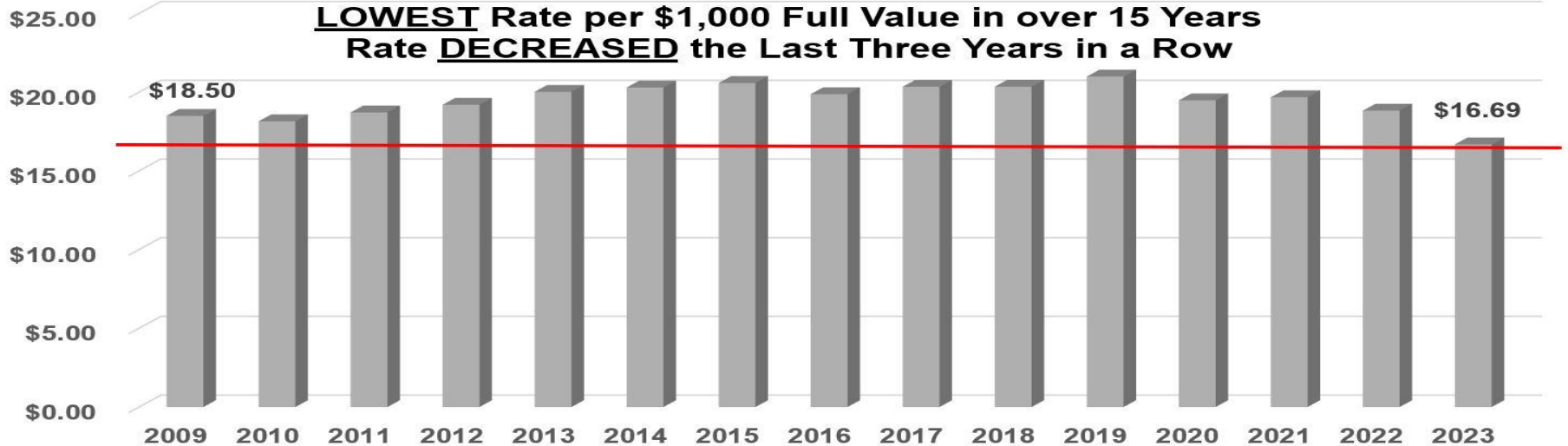


VALUE TAXPAYERS' CONTRIBUTION

VVS' Blended Tax Rate on Full Value is the LOWEST in over 15 Years, and It Has DECREASED the Last Three Years in a Row.

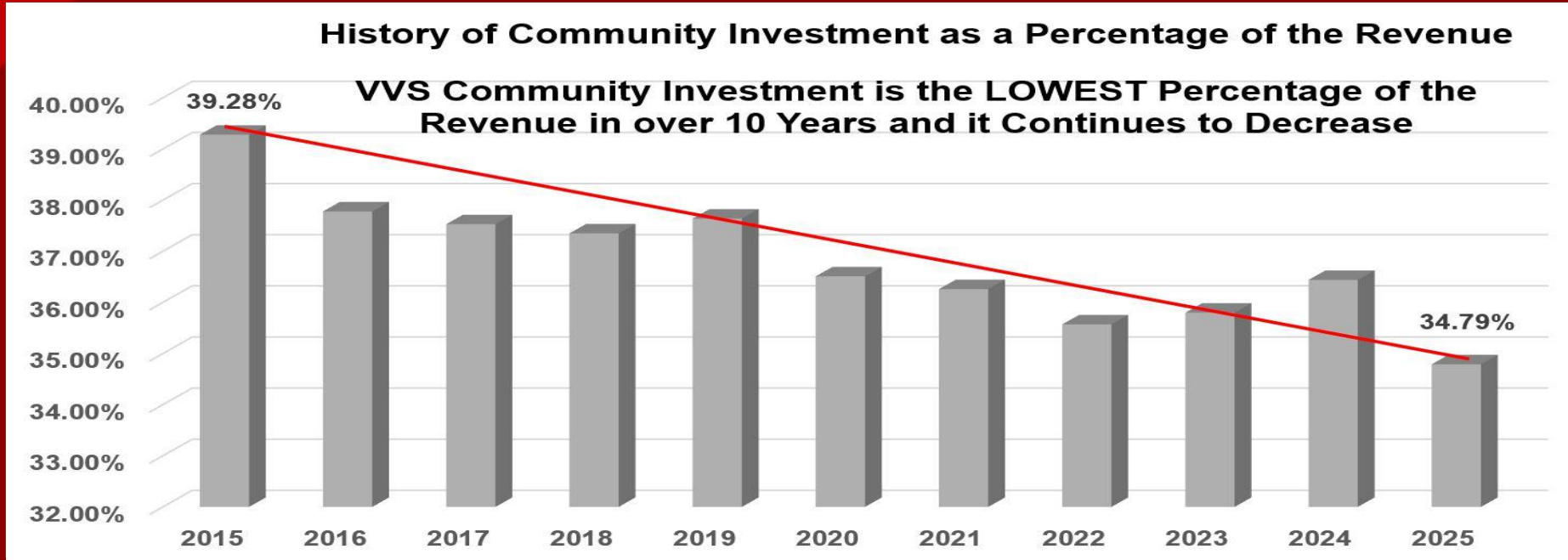
15 Year History of VVS' Blended Tax Rate on Full Value
Source: NYS Comptroller

LOWEST Rate per \$1,000 Full Value in over 15 Years
Rate DECREASED the Last Three Years in a Row



VALUE TAXPAYERS' CONTRIBUTION

VVS CONSISTENTLY Seeks Ways in Which to Reduce the Portion of the Budget Supported by the Community's Investment



VALUE TAXPAYERS' CONTRIBUTION

VVS Increased the Income Threshold for Its Senior Citizen Exemption: Seniors May Be Eligible for a Greater REDUCTION in Their Assessments

VVS Raises Income Threshold to Provide Senior Citizens with Larger Exemptions

VVS has a Senior Citizens' Tax Exemption. The VVS Board of Education authorized this partial tax exemption for property owners in the district who have reached the age of sixty-five (65) years (on property owned by a husband and wife, one must be at least sixty-five (65) years of age) and whose net income does not exceed the sum established by Board Policy 4019 - Senior Citizens' Tax Exemption. Please see the chart to the right for the income levels.

To access this exemption, senior citizens must contact their local tax assessor for information and an application form. Tax assessor information can be found on page 15 of the budget newsletter.

Net Income	Exemption
\$29,500 and Under	50%
\$29,501 - \$30,499	45%
\$30,500 - \$31,499	40%
\$31,500 - \$32,499	35%
\$32,500 - \$33,399	30%
\$33,400 - \$34,299	25%
\$34,300 - \$35,199	20%
\$35,200 - \$36,099	15%
\$36,100 - \$36,999	10%
\$37,000 - \$37,900	5%

Community Priority #3:

Safety & Security



SAFETY & SECURITY

Safety and Security is an Integral Part of Every VVS Budget

- Halo Smart Sensor System Installed; Continued Video Camera Upgrades Planned
- Double-Door Secure Entry: JDG '24 ✓, WAW '25 (This Budget), EAM '26



Vaccine and testing clinics offered

COVID 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

Installed Halo Smart Sensor Detectors

Started J.D. George secure double-door main entrance

SAFETY & SECURITY

Elementary Schools' Double-Door Main Entry Security System Projects

Safety & Security Capital Outlay Project

Double-Door Security System at W.A. Wettel Elementary **Pending Budget Approval**

Included in the 2024-2025 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 W.A. Wettel Elementary School main entrance.

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

The district is completing the double-door secure entry project at J.D. George Elementary this spring, and one is planned for E.A. McAllister Elementary during the 2025-2026 school year. **If the budget is defeated, this project would not be permissible under a contingent budget, per Education Law.**

Proposition #1:

2024-2025 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 2024-2025 in the total amount of \$47,969,200 and to levy the necessary tax?”



CONTINGENT BUDGET



What Happens if the Budget Doesn't Pass?

If the proposed 2024-25 budget does not pass, the school district has two options: move forward with a contingent budget or revote the budget on June 18, 2024. 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 2023-24 school year.
- A reduction in spending of \$626,369 would be necessary.
- The reduced spending would come from a reduction, suspension, or elimination of non-contingent items and non-compulsory programs. These include:

Summer Programs

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

Academic

Intervention Services
Non-compulsory AIS reading/math, tutoring, homework clubs, etc.

Elective Programs

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

Extra-Curricular Activities & Athletics

Clubs such as FFA, Student Council, Drama, and all athletic programs

Safety & Security Items

\$35,000 in security cameras and the W.A. Wetzel secure entry

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 W.A. Wetzel Elementary School.

Proposition #2:

BONDING FOR BUS PURCHASE

School Board Proposition #2: Bonding for Bus Purchase

“Shall the bond resolution adopted on April 16, 2024, 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 April 16, 2024, authorizing the District (i) to finance the purchase of various school buses and related vehicles, at a maximum estimated cost of \$867,500, and (ii) to issue serial bonds of the District in an aggregate principal amount not to exceed \$867,500 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 2025-2026
- NO TAX IMPACT for 2024-2025
- Annual cost over 5 years: \$14,375



BUS PROPOSITION



The Numbers:

Cost for five (5) replacement buses	\$867,500
Less Transportation Aid @ 90%	- \$780,750
Less estimated trade-ins	- \$20,000
Net five-year annual cost (\$66,750/5)	\$13,350
Estimated annual interest on bond (borrowing)	+ \$26,025
Less estimated annual maintenance cost savings	- \$25,000

**Estimated TOTAL five-year annual cost
for all five buses: \$14,375**

Proposition #3:

SCHOOL BOARD ELECTION

School Board Proposition #3: School Board Members Election

One Vacancy

May 1st Deadline for Candidate Petitions(s)



Thoughts?

Questions?

Thank you!



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

