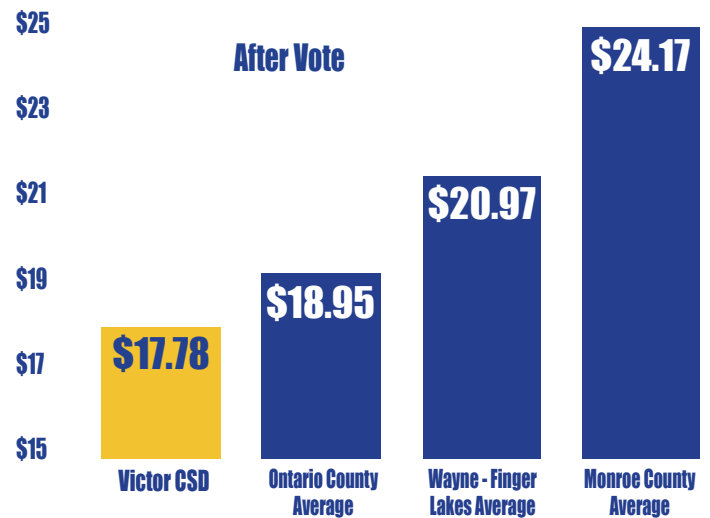
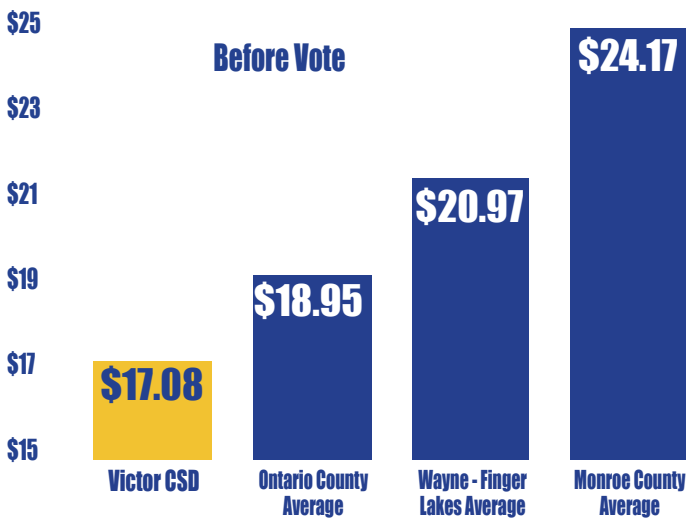


# BUDGET FACTS

*This fact sheet is intended to highlight the District's current financial position based upon its revenues, expenditures, and staffing levels. VCS encourages the public to email the District/Board of Education at [VCSbudget@victorschools.org](mailto:VCSbudget@victorschools.org) with comments/questions.*

**Revenues and Reserves:** In the past the District faced substantial constraints in revenues that lead to staffing inefficiencies and low reserves (see graph in lower right corner). For next year the district received a substantial increase in reoccurring state aid and one time stimulus money. Due to the increase in state aid we have been able to alleviate some of our staffing needs, and the stimulus money will support the District's technology and help mitigate COVID related learning loss. All of this will help the District strengthen reserves and maintain a stable tax rate, that is still one of the lowest in the area.

**Tax Rate Comparisons:** The tax rate for county averages on both graphs reflects the most recent data from the NYS Comptroller Property Tax Report Cards. Victor's rate "before vote" reflects the rate used on the 2020-2021 tax bills, and "after vote" reflects the increase if the budget is approved by voters. Please note: the projected tax rate is subject to change as it relies on property assessments that will be finalized in July.



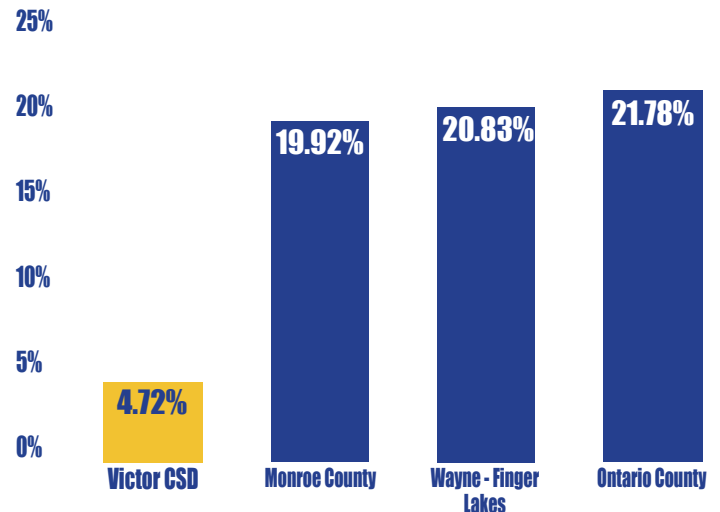
Victor's tax rate is based on 2020-2021 actual rates, while the county average rates are all based on 2019-2020 tax rates.

The county average tax rates are still based on 2019-2020 tax rates, while the Victor rate was adjusted to the projected 2021-2022 Tax Rate.

## Year-to-Year Comparison

	2020-21	2021-22	\$ Change	% Change
<b>Budget</b>	\$78,256,890	\$83,218,489	\$4,961,599	6.34%
<b>Levy</b>	\$50,210,103	\$52,310,102	\$2,099,999	4.18%
<b>Rate</b>	\$17.08	\$17.78	\$0.70	4.10%

## Reserve Fund Balances as Percent of Operating Budget



## Potential Impact on Taxes

Home Assessment	Additional Tax Monthly*
100,000	\$5.83
200,000	\$11.67
300,000	\$17.50
400,000	\$23.33
500,000	\$29.17

\* Estimated tax increase. The tax rate increase is expected to be less.

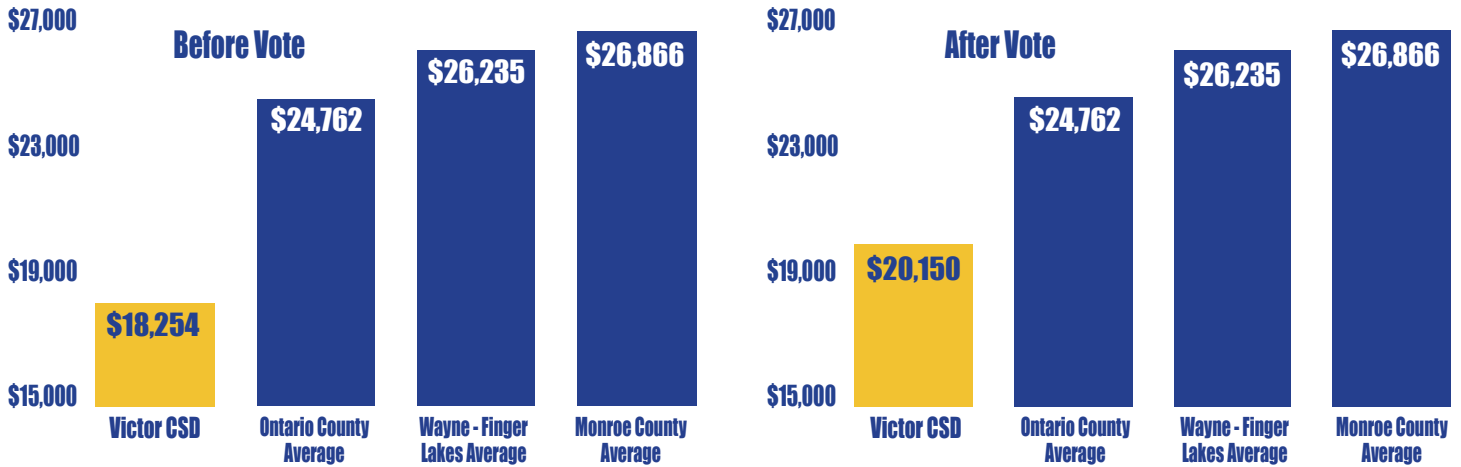
This percentage was calculated by dividing the total amount of reserves as of June 30, 2020 by the 2020-21 Adopted Budget.

# BUDGET FACTS

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**Expenditures and Staffing:** Although VCS did see an increase in foundation aid, we are still behind on the amount of money spent (per pupil) to run the District. This has led to shortfalls in critical staffing areas (made more apparent through the COVID crisis). Some of the additional state aid was used to bolster our staff.

## Per Pupil Expenditures – VCS Versus County Averages



Per pupil expense is calculated by dividing total District operating expenses by student enrollment using the 2020-21 data from the NYS Comptroller. The *after* comparison shows where VCS per pupil expense would fall using the 2021-22 proposed expenditures as compared to 2020-21 county averages. Victor currently has the third lowest cost per pupil in the State of New York.

## Identified Staffing Needs:

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 (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

## Additional Staffing included in Budget:

Instructional Positions	
Special Education Teacher	0.50
Academic Intervention and Support	2.00
Social Worker	2.00
Behavior Analyst	0.50
ECS Reading Teacher	1.00
<b>Total</b>	<b>6.00</b>
Administrative Positions	
K-12 Director	2.00
<b>Total</b>	<b>2.00</b>
Support Staff Positions	
Technology Support	1.60
Cleaners	5.00
Parent Information / Translator	0.50
Director Secretary	1.00
Business Office Secretary	1.00
Human Resources Clerk	0.25
<b>Total</b>	<b>9.35</b>

*FTE Stands for Full-Time Equivalent; this does not necessarily align with number of new hires. Some of these could be part-time employees assuming larger roles.*