

Victor Central School District Advocacy Points regarding the Foundation Aid Formula Revision

Victor Central School District (VCS) is a unique district that has had significant student enrollment increases over the past twenty-five years. Our position is that because of: a) the growth of our District, b) increased needs of our students, c) lack of state aid provided over time to VCS by not fully funding the aid formula for many years, d) recent significant increase in local property tax expectations within the community, and e) the limitations of the Tax Cap combined with rising costs, we need to have a fair formula that allows for state aid increases at least matching inflationary increases.

a) Growth of Victor Central School District

Victor Central School District has over 4300 students and has added over 500 students in the past 15 years. The growing housing market and development in our school community creates a situation where we will have at the very least, stable enrollment numbers, with the potential for continuing increases in enrollment over the next ten years. This places VCS in a unique situation among other districts because of our stable enrollment.

b) Complexity of Students

Over the past 15 years, besides the increase in overall student enrollment, the following has occurred in the VCS District:

- The classification rate for **Students w/Disabilities** has increased by 6.6%, to a current percentage of 13% **(that is an increase from 60 students to over 500 students)**
- The population of **English Language Learners** has shown steady increases from 1% to 3.3% **(from approximately 35 students to 140 students)**
- The population of **economically disadvantaged students** has increased from 9% to 27% **(from over 300 students to approximately 1150 students)**

In addition, to the above examples, our students have significant increases in mental health needs, not only based on the COVID crisis, but also other factors such as increasing economic challenges for families and the development of social media. All of the above factors contribute to the need to provide specialized programming and resources for our students as we move through the next several years.

c) Lack of State Aid Over Time

We have not been fully funded for many years. For example, the percentage of State Aid paid to VCS based on the formula in 2019 was 61%. Another example includes the District receiving the same amount of aid (within \$10,000) for four consecutive years (2008-2012).

Victor Central School District finally secured full funding for state aid in the 2023-2024 school year. With this additional revenue, the District has been able to introduce essential student support services that were previously lacking.

State aid is intended to be sustainable revenue for Districts. Changing the formula and abruptly decreasing the percentage increase of aid given to districts would ultimately turn state aid into a one time revenue scenario, which destroys any predictability that schools need to budget appropriately.

We know other districts have lost enrollment over the years, and the state is considering taking foundation aid away from these districts. We want to see all districts, and therefore all students, have equitable opportunities and access to the high-quality education they deserve. For that to happen, the formula must find a balance that does not devastate districts losing enrollment but does not protect them by taking funding away from other districts maintaining enrollment or experiencing growth.

We need predictable and sustainable state aid growth in order to not only meet the demands of students who are increasingly more complex to teach, but also to reach new NY State learning standards that focus on critical thinking, STEM integration, and career and technical education.

d) Recent Significant Increase in Local Property Tax Expectations

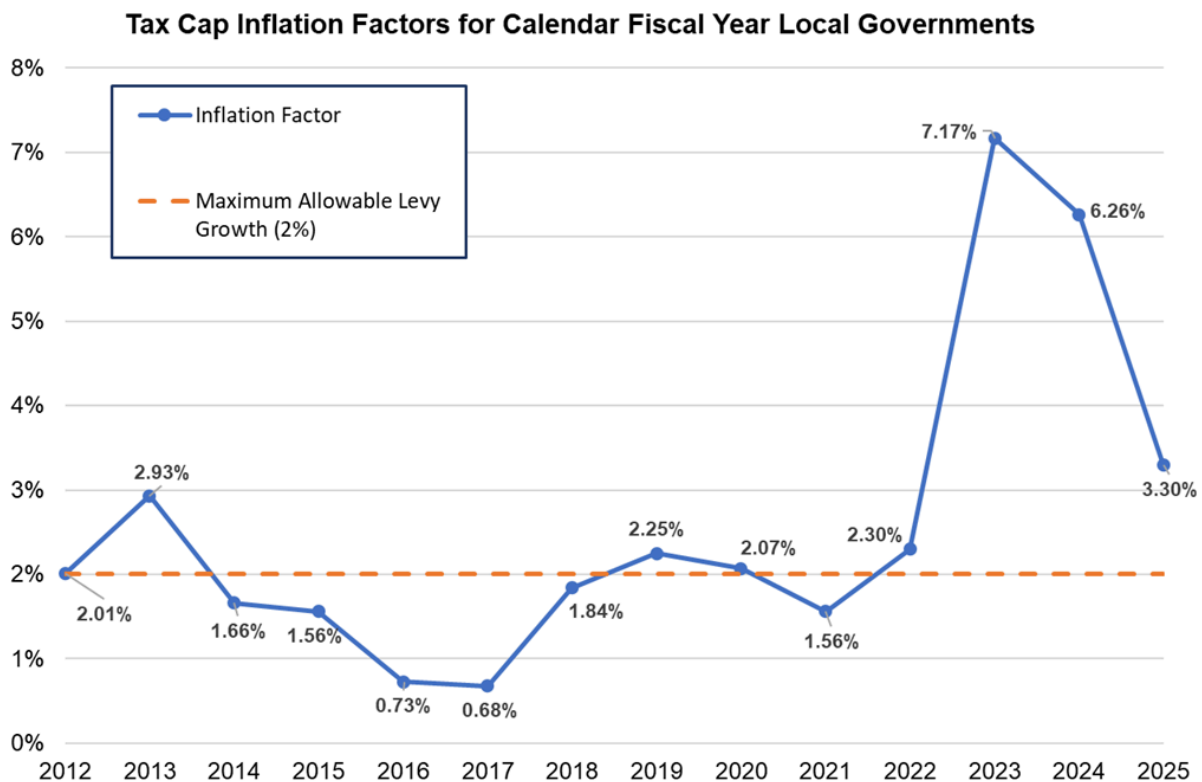
Since the 2013-2014 school year, the VCS District has asked, and the community has supported, going out to the cap every year, including two years in which the tax cap was successfully exceeded. During this time, the tax levy increased on average of 4.27%.

More recently, the Tax Levy for VCS was \$45,920,459 for the 2019-20 school year. The Tax Levy for VCS for the 2024-25 school year is \$58,737,559, a 28% increase in the levy in five years. This shows the increased reliance on the community to support school funding. If the Foundation Aid formula does not adequately support the Victor

School District and its rising costs, then an overreliance on tax dollars would be necessary, which is not sustainable.

e) Limitations to Tax Cap & Costs Beyond Inflation

Despite the increased ownership by our community over school funding in recent years, the tax cap calculation instituted by the State of New York limits our district's ability to raise taxes to keep up with the increasing costs to maintain existing programs. In the years coming out of COVID (2022-present), inflation has averaged 4.76%, but the allowable growth rate factor in the tax cap calculation was limited to 2%, which is less than half of the rate of inflation. During this period of time, we saw increased needs, including learning loss and social emotional health issues, which has forced districts to add staff to ensure students are adequately supported and arrive to class prepared to learn.



Source: [New York State Comptroller's Office](#)

Based on the above examples, it is essential for New York State to have yearly state aid increases at or above inflationary increases to adequately address rising costs. Our expenses are impacted not only by natural inflation, but also by the state-mandated

increases in the minimum wage, and mandates from the NY State Education Department. If we do not establish cost of living increases in NYS aid that account for these factors, the financial burden will ultimately fall on local taxpayers, whose contributions are restricted by the tax cap calculation. More specifically, VCS taxpayers have significantly increased their contribution to our funding over the past several years, which again, is not sustainable.

Conclusion

Ultimately, we are asking for cost of living increases from this year's state aid run, which would match the inflation increase. Anything below this level of increase significantly jeopardizes our ability to maintain our staff, which is necessary based on our stable enrollment history, and the increasing complexity of our student needs.