

Budget Facts

Fact:
The 2025-26 budget has a tax levy increase of 3.04%. The District is NOT exceeding the tax cap.

Fact:
The total 2025-26 budget is \$109,771,405 - a 6.3% budget increase from this school year.

Fact:
We anticipate keeping class sizes at the same level as this school year.

Fact:
We are NOT increasing staffing for next school year, nor are there any projected cuts of positions or programs.

Fact:
If the budget is successful, it is projected that Victor's per pupil expenditure and tax rate will still be lower than the average of schools in Ontario, Wayne and Monroe counties.

Annual Budget Vote & Election Information

District residents will cast ballots on the proposed 2025-2026 budget at the annual budget vote and Board of Education election on **Tuesday, May 20, 2025**. Voting will take place in the Victor Early Childhood School Boardroom from 6:00 AM - 9:00 PM. Voters must be at least 18 years old, a registered voter, and a resident of the District for at least 30 days prior to May 20, 2025.

Voter Registration

On **Tuesday, May 13, 2025**, the Victor Central School District will hold voter registration from 3:00 PM - 7:00 PM in the District Office. This registration is for residents currently not registered to vote in the general election.

For more information on voter registration and/or the upcoming budget vote, please contact the VCS District Clerk, Kate Selleck at (585) 924-3252, ext. 1402 or email her at districtclerk@victorschools.org.

Early Mail Ballots & Absentee Ballots

Applications for Early Mail Ballots and Absentee Ballots are available on the District Website: www.victorschools.org, or from the District Clerk by calling (585) 924-3252 ext. 1402. Both Early Mail Ballots and Absentee Ballots must be received in the Office of the District Clerk **by 5:00 PM on May 20, 2025**.

Questions & Answers

1. Is the budget within the tax cap?

Yes. With a tax levy increase of 3.04%, the 2025-2026 budget does not exceed the tax cap.

2. What's the difference between the Tax Levy, Tax Rate, and True Value Tax Rate?

A **tax levy** is the total amount of money a school district needs to raise through property taxes to fund its budget after considering all other sources of revenue (like state aid). It's a specific dollar amount and is subject to limitations set forth in New York State's tax cap formula.

A **tax rate** is the rate at which property is taxed

to meet that levy. It's usually expressed as a dollar amount per thousand of assessed property value. The tax rate is calculated by dividing the total tax levy by the total taxable assessed value of all properties in the school district. This rate is then applied to the assessed value of individual properties to determine their share of the tax levy.

The **true value tax rate**, also sometimes called the full value tax rate, is the tax rate expressed as a percentage of the actual market value of a property. It is the rate of the entire school community if every house was assessed at a 100% market value. It provides a standardized way for municipalities to compare tax rates across multiple towns. Some houses in the Victor School District may have a higher tax rate and some

may have a lower rate, depending on their town's equalization rate.

3. Are we hiring more staff in this budget?

No. We are not increasing staffing for next school year. In addition, there are no projected cuts of positions or programs.

4. The assessment for my house has gone up. Is this because of the school budget?

No, your town assessor determines your property's assessment. The school determines the necessary tax levy to support the school district budget. Your property's assessed value is one factor used to determine your share of the school's tax levy. Please refer to question #2 that explains the difference between the tax levy and tax rate.

(continued on p.3)

The 2025-2026 School Budget

A Message from Superintendent Tim Terranova, Ed.D



Dear Victor Community,

Welcome to the Victor Central School District Budget Newsletter for parents, staff, and community members! This newsletter aims to provide a clear and accessible overview of our school's financial planning and how we are working together to support our students' education.

I am appreciative of our Board of Education adopting the 2025-26 School Budget at the April 10th Board of Education meeting. The total budget is \$109,771,405 - a 6.3% budget increase from this school year. The tax levy increase (based on our tax cap for 2024-25) is 3.04%. The District **is not** exceeding the tax cap.

Additionally, we anticipate that the true value tax rate will go from \$12.83 per thousand in 2024-25 to approximately \$13.06 per thousand in 2025-26, which is a 1.79% increase, or \$0.23 per thousand, with a strong potential to decrease. Our current true value tax rate per thousand has actually decreased since the 2019-20 school year. This is still one of the lowest true value tax rates in the entire Rochester regional area.

Specifics of the 2025-26 Budget

We are not increasing staffing for next school year. In addition, there are no projected cuts of positions or programs. We are also anticipating keeping class sizes at the same level as this school year. We have increased our staff significantly since 2021 to improve student-to-staff ratios from historically low numbers. This included adding staff in areas such as student social-emotional and mental health, safety and security, cleaning, work based learning, and special education. We need to continue to work on long range strategies to sustain this level of staffing.

What makes this budget process challenging is the lateness of the New York State budget, which determines our state aid. Because of state law, the Victor Board of Education was required to adopt a budget on April 10th, even though the New York State budget was not yet adopted. As such, the \$109,771,405 budget the Board adopted was based on preliminary projections. Regardless of the final New York State budget, we will not make any adjustments to the tax levy for next school year.

Please review the entire Budget Newsletter as it contains significant information about the 2025-26 school budget. If you have any questions, please reach out to me via email or phone. As always, we will continue to be transparent with the community and balance the needs of our children with the financial needs of our families.

Sincerely,



Tim Terranova



Proposed Expenditures

New York State law provides that all district budgets be identified in three categories:

Administrative Expenses

- Curriculum Development
- Staff Development
- In-Service Development
- Personnel
- District Audit
- Tax Collection
- Central Printing/Mailing
- District Votes

Program Expenses

- All Student Services
- Instructional Support
- Transportation Operations
- Instructional Salaries and Benefits

Capital Expenses

- All Facilities Costs
- Debt Service
- Operations/Maintenance
- Supplies
- Utilities
- Personnel

| | Budget 2024-2025 | Proposed Budget 2025-2026 | Change |
|---|----------------------|---------------------------|--------------------|
| Administrative Component | | | |
| Board of Education | \$95,481 | \$87,880 | \$(7,601) |
| Central Administration | \$297,190 | \$293,011 | \$(4,179) |
| Finance | \$643,917 | \$716,442 | \$72,525 |
| Staff | \$878,753 | \$910,105 | \$31,352 |
| Central Services | \$910,000 | \$1,286,286 | \$376,286 |
| Special Items | \$989,330 | \$901,057 | \$(88,273) |
| Curriculum Development | \$887,834 | \$936,406 | \$48,572 |
| Curriculum Supervision | \$1,849,028 | \$1,896,534 | \$47,506 |
| Pupil Personnel Services | \$370,874 | \$394,435 | \$23,561 |
| Employee Benefits | \$2,537,568 | \$2,695,477 | \$157,909 |
| Administrative Budget | \$9,459,975 | \$10,117,633 | \$657,658 |
| Percent of Budget | 9.16% | 9.22% | 0.64% |
| Program Component | | | |
| In-Service/Staff Development | \$113,800 | \$259,602 | \$145,802 |
| Teaching | \$39,833,175 | \$41,955,135 | \$2,121,960 |
| Instructional Media | \$2,863,741 | \$3,487,690 | \$623,949 |
| Pupil Services | \$4,052,580 | \$4,044,422 | \$(8,158) |
| Co-Curricular/Interscholastic Athletics | \$1,975,316 | \$2,076,841 | \$101,525 |
| District Transportation Services | \$4,507,187 | \$5,042,412 | \$535,225 |
| Community Services | \$44,900 | \$46,500 | \$1,600 |
| Employee Benefits | \$25,100,904 | \$26,752,410 | \$1,651,506 |
| Transfer to Special Aid | \$200,000 | \$200,000 | \$- |
| Total Program | \$78,691,603 | \$83,865,012 | \$5,173,409 |
| Percent of Budget | 76.23% | 76.40% | 5.01% |
| Capital Component | | | |
| Operation | \$3,578,755 | \$3,719,394 | \$140,639 |
| Maintenance | \$2,422,512 | \$2,632,911 | \$210,399 |
| Employee Benefits | \$1,887,252 | \$2,037,813 | \$150,561 |
| Debt Service | \$7,184,852 | \$7,398,642 | \$213,790 |
| Total Capital | \$15,073,371 | \$15,788,760 | \$715,389 |
| | 14.60% | 14.38% | 0.69% |
| Total | \$103,224,949 | \$109,771,405 | 6.34% |

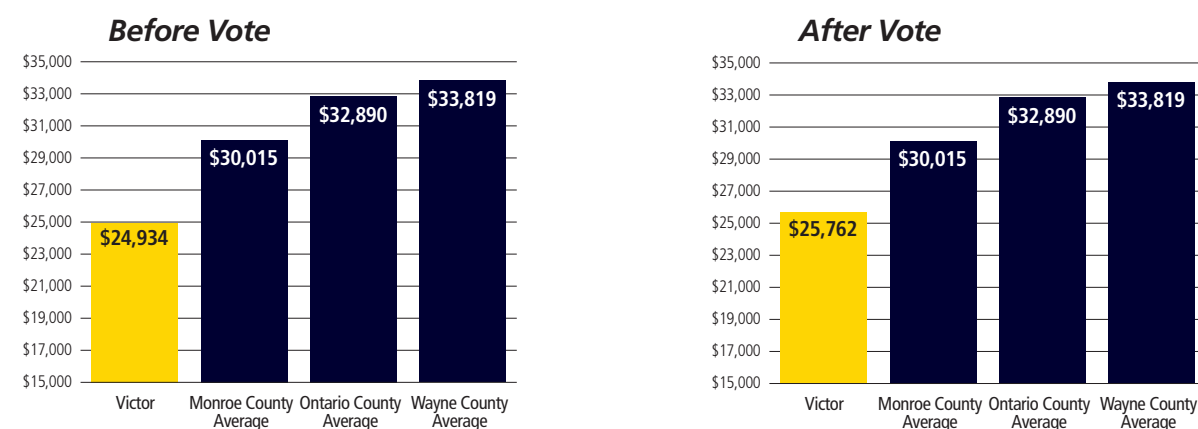
Victor Central School 2025-2026 Revenue Plan

| | Budget 2024-25 | Proposed 2025-26 |
|-------------------------------------|----------------------|----------------------|
| Tax Levy | \$58,737,559 | \$60,523,516 |
| Payment in Lieu of Taxes | \$3,478,225 | \$3,814,573 |
| Other Local Revenues | \$1,525,474 | \$1,241,106 |
| Fund Balance | \$0 | \$3,658,310* |
| Total Local Sources | \$63,741,258 | \$69,237,505 |
| State Aid | \$36,402,787 | \$36,954,149 |
| BOCES Aid | \$2,580,759 | \$3,076,372 |
| Instructional Material Aid | \$400,115 | \$403,379 |
| Total State Sources | \$39,383,661 | \$40,433,900 |
| Medicaid | \$100,000 | \$100,000 |
| Total Federal Sources | \$100,000 | \$100,000 |
| Total Revenues - All Sources | \$103,224,919 | \$109,771,405 |

* The use of Fund Balance may decrease based on final State Aid and other factors.

| Home Assessment | Additional Tax Monthly |
|-----------------|------------------------|
| \$100,000 | \$1.92 |
| \$200,000 | \$3.83 |
| \$300,000 | \$5.75 |
| \$400,000 | \$7.67 |
| \$500,000 | \$9.58 |

Per Pupil Expenditures VCS Versus County Averages

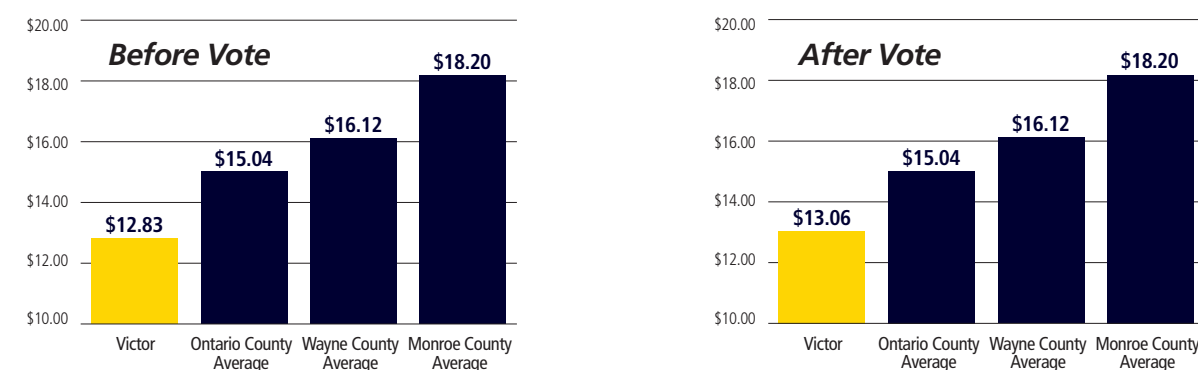


Per pupil expenditures is calculated by dividing total budgeted operating expenses by student enrollment using the most recent NYS Comptroller Real Property Tax Report Card Data. The "after" comparison shows where VCS per pupil expense would fall using the 2025-2026 budgeted expense (2024-2025 was the most recent data available for county averages).

Percentage of the Budget

| How Much of the Budget is? | % of Total Budget |
|--|-------------------|
| Employee Benefits (Medical, NYS Pension, Payroll Tax) | 28.68% |
| Regular School Instruction (General Education Teaching and Support) | 24.91% |
| Special Education Instruction (Teaching and Support) | 12.07% |
| General Support (Central Administration, Buildings & Grounds, Insurance) | 9.97% |
| Debt Service (Capital and Bus Bond Obligations) | 6.74% |
| Pupil Transportation | 4.59% |
| Pupil Services (Counseling/Nursing/Psychology) | 3.68% |
| Library and Instructional Technology (Library Media and Computer Technology) | 3.18% |
| Instructional Administration (District & Building Offices) | 2.58% |
| Interscholastic Athletics (Modified through Varsity Athletics) | 1.62% |
| Occupational Education (Skilled Trades Program) | 1.28% |
| Co-Curricular Clubs (Advisor Stipends) | 0.28% |
| In-Service Staff Development | 0.24% |
| Interfund Transfer to Special Aid Fund for Summer School | 0.18% |
| Grand Total | 100.00% |

Tax Rate Comparisons



The "Before Vote" true value tax rate reflects the most recent data from the NYS Comptroller. The "After Vote" comparison shows where VCS true value tax rate would be projected using the 2025-2026 proposed budget. Please note: the projected tax rate is subject to change as it relies upon property assessments not finalized until June 30, 2025.

Budget to Budget

| | 2024-25 | 2025-26 Projected | \$ Change | % Change |
|--------------------------|---------------|-------------------|-------------|----------|
| Budget | \$103,224,919 | \$109,771,405 | \$6,546,486 | 6.34% |
| Tax Levy | \$58,737,559 | \$60,523,516 | \$1,785,957 | 3.04% |
| Rate Per Thousand | \$12.83 | \$13.06* | \$0.23 | 1.79% |

* Projected True Value Tax Rate. Final assessment rolls are not established until 6/30/2025. The final tax rate will be set at the August Board of Education Meeting.

Three Candidates Seek to Fill Three Open Seats



Name: Lisa Kostecki

Years of Residency in the District: 16 years

Education: Bachelor of Science, Management (SUNY Buffalo, 1997), Master of Business Administration (University of Phoenix, 2002)

Profession: For the past seven years, I have served as Vice President, Strategic Partnerships & Business Analytics at Sage Publishing. Prior to that, I was the Executive Director, Channel Partners at Cengage and a Senior Merchandising Manager at Amazon.com.

Community Activities: Current Vice President of VCS Board of Education, member of the Victor PTSA, parent volunteer for the Victor Marching Blue Devils and the Victor Indoor Percussion Ensemble. Served as Treasurer of the Victor Community Softball Board from 2019 through 2024.

Family: Husband: Joe Kostecki, Children: Eliza (Grade 11) and Ethan (Grade 9), Pets: Scarlet Begonias & Mustang Sally (dogs)

Personal Statement: I am honored to announce my candidacy for a second term on the VCS Board of Education. As I stated during my first campaign, I hold the belief that public schools are the backbone of our community. This conviction remains steadfast, and my dedication to our schools has only intensified over the past three years.

In my capacity as Vice President of the Board of Education, I, along with my colleagues, have influenced educational standards, advocated for equitable resources, contributed to creating a sound fiscal budget, bolstered teacher support, and enhanced curricula. I proudly serve as a board representative on the advocacy committee, audit committee, policy sub-committee, and technology committee. Through these roles, I represent the interests of parents, students, and educators, ensuring their voices are heard. I would be grateful to have your support in the upcoming election. Together, we can ensure that our schools remain strong and vibrant, providing the best possible education for our community's children.



Name: Timothy M. DeLucia

Years of Residency in the District: 39 years

Education: Bachelor of Science, Business Administration (Rochester Institute of Technology)

Profession: Retired Business Manager

Community Activities: Current President of the VCS Board of Education, Farmington Planning Board member, WFL BOCES Board of Education candidate, VCS Board representative to the Leadership Committee, District Audit committee, District Advocacy Committee, Monroe County SBA: Executive Committee, Information Exchange Committee, District Operations Committee, Legislative Committee

Family: Wife: Marilyn, Children: Michael (1997 VCS Grad), and Erin (1999 VCS Grad)

Personal Statement: As a Board Member, I am thankful for the opportunity to serve the school community and to be part of the process that has enabled us to provide a wealth of educational opportunities for our students. These opportunities offer our students the preparation needed to be "world ready," follow their dreams, and to meet the challenges for success.

I have been privileged to work with a talented and dedicated team of District professionals that have provided programs to meet the needs and interests of ALL students, while maintaining fiscal responsibility to the District residents. I will continue to support these efforts.

I would be honored to continue to work as a Board member to support the vision to improve, develop, and offer a strong educational foundation for the children of our community.



Name: Elizabeth Mitchell

Years of Residency in the District: 8 years

Education: Bachelor of Science, Ed. in Childhood Education (SUNY Fredonia, 2007); M.S. Ed. in Literacy (SUNY Fredonia, 2009); Fundamentals of the Science of Reading Microcredential (SUNY New Paltz, 2024)

Profession: Kindergarten Teacher at Pittsford Central Schools

Community Activities: Parishioner at St. Patrick's Church, Former Explorer Team Coach and Parent Challenger Volunteer for LEGO First Robotics, Former Daisy Troop Leader and Current Parent Volunteer

Family: Elizabeth has been married to her husband, Dana, a Critical Care Nurse Educator at Thompson Hospital, for seventeen years. They are the proud parents of Patrick (Fifth Grader at VIS) and Emily (Second Grader at VPS).

Personal Statement: I am humbled to have been appointed to a fourth year of service this past year on the Victor Board of Education. This work requires commitment, collaboration, professionalism, and a thorough understanding of the responsibilities of the job. In this past year, I have continued to be a strong advocate for students, staff, and district residents through ongoing meetings with our legislators and the Governor's office regarding our foundational aid. I continue to value engaging with staff and students during our annual building & campus visits, a Board initiative I advocated for four years ago. I have taken advantage of several professional development opportunities to grow as a trustee. I remain committed to keeping our students at the focus and forefront of all that I do while representing each stakeholder group when making decisions for the district. I value transparency, respectful dialogue, and continued collaborative work with my Board of Education colleagues.

Victor Central School District, NYS Required Budget Notice

Overall Budget Proposal

| | Budget Adopted for the 2024-25 School Year | Budget Proposed for the 2025-26 School Year | Contingency Budget for the 2025-26 School Year |
|---|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$ 103,224,919 | \$ 109,771,405 | \$ 107,985,448 |
| Increase/(Decrease) for the 2025-26 School Year | | \$ 6,546,486 | \$ 4,760,529 |
| Percentage Increase/(Decrease) in Proposed Budget | | 6.34% | 4.61% |
| Change in the Consumer Price Index | | 2.95% | |
| A. Proposed Levy to Support the Total Budgeted Amount | \$ 58,737,559 | \$ 60,523,516 | |
| B. Levy to Support Library Debt, if Applicable | \$ 0 | \$ 0 | |
| C. Levy for Non-Excludable Propositions, if Applicable ** | | \$ 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) | \$ 58,737,559 | \$ 60,523,516 | \$ 58,737,559 |
| F. Total Permissible Exclusions | \$ 2,466,216 | \$ 2,505,486 | |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions | \$ 56,271,343 | \$ 58,018,030 | |
| H. Total Proposed School Year Tax Levy, Excluding Levy to support Library Debt and/or Permissible Exclusions (E-B-F+D) | \$ 56,271,343 | \$ 58,018,030 | |
| I. Difference: (G-H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)** | \$ 0 | \$ 0 | |
| Administrative Component | \$ 9,459,975 | \$ 10,117,633 | \$ 10,085,735 |
| Program Component | \$ 78,691,603 | \$ 83,865,012 | \$ 82,110,953 |
| Capital Component | \$ 15,073,371 | \$ 15,788,760 | \$ 15,788,760 |

Should the 2025-26 budget be defeated and a contingent budget be adopted, the District will reduce operating costs by increasing class sizes district-wide, eliminating extra-curricular clubs, reducing athletic teams, and eliminating some non-mandatory instructional program offerings, Universal Pre-Kindergarten offerings, and instructional leadership. Additionally, equipment purchases must be eliminated and community groups will be required to pay for all costs associated with the use of buildings. (This statement is made pursuant to Section 2023 of NYS Education Law.)

STAR Program Information

| Town | Basic Star | | Enhanced Star | |
|-----------------|-----------------|----------------|-----------------|----------------|
| | Exemption Value | Maximum Rebate | Exemption Value | Maximum Rebate |
| East Bloomfield | \$30,000 | \$427 | \$86,100 | \$1,085 |
| Farmington | \$30,000 | \$425 | \$86,100 | \$1,074 |
| Macedon | \$25,200 | \$415 | \$72,320 | \$1,029 |
| Perinton | \$19,670 | \$444 | \$53,380 | \$1,037 |
| Victor | \$21,150 | \$449 | \$59,060 | \$1,074 |

The NYS School Tax Assessment Relief (STAR) program provides qualified homeowners with a \$30,000 assessment reduction for tax purposes. Senior Citizens receive an \$86,100 exemption.

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the Victor Central School District, Ontario County, New York, will be held in the Early Childhood School Board of Education Room in said district on Tuesday, May 20, 2025 between the hours of 6:00 AM and 9:00 PM, at which time the polls will be opened to vote by voting ballot or machine. In addition to this publication, a copy of the Proposed 2025-2026 VCS Budget is available in the District Office, the Victor-Farmington Library, and on our website www.victorschools.org.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

| Description | Amount |
|---|-------------|
| Various school buses and vehicles for use by the District | \$1,527,304 |

Budget Proposition

Shall the Board of Education of Victor Central School District be authorized to expend \$109,771,405 during the school year 2025-2026 and to levy the necessary tax therefor?

Bus Bond Proposition

(a) That the Board of Education of the Victor Central School District, in the Counties of Ontario, Monroe and Wayne, New York (the "District"), is hereby authorized to purchase various school buses for use by the District, and to expend \$1,527,304 therefor; (b) that a tax is hereby voted in the aggregate amount of not to exceed \$1,527,304 to pay such cost, said tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; and (c) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount of not to exceed \$1,527,304 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

Questions & Answers (continued from p.1)

5. If we are not hiring more staff why is the total budget still increasing next school year?

Although we are not increasing the size of our staff, the cost to keep existing staff is increasing. For example, we have significant cost increases in areas such as BOCES services, health insurance, retirement expenses, utilities, and general liability insurance to name a few.

6. Why did we have a significant increase in staff between 2021 and 2024 even though enrollment did not increase during this time?

There was a significant increase in student enrollment in previous years which caused a staffing shortage compared to surrounding districts. Specifically, we were understaffed in areas such as safety and security, cleaning, counselors, social workers, technology, special education, etc. This significant lack of staffing was why we increased our faculty and staff between 2021 and 2024.

7. What happens if the school district budget is voted down?

If the proposed school district budget is voted down, the Board of Education may choose to either revise the budget and present it for a second vote or adopt a contingency budget. Under a contingency budget, the district must adhere to strict spending limits set by New York State law, which can result in reductions to programs, staffing, and non-essential purchases. Additionally, the district would be prohibited from increasing the tax levy above the previous year's amount.

VCS BY THE NUMBERS

Victor High School continues to set the pace in STEM education, earning the National Project Lead the Way Distinguished School title for

5 YEARS IN A ROW.

VCS THEATRE STUDENTS PUT ON **3**

MAJOR PRODUCTIONS A YEAR.

VICTOR HIGH SCHOOL OFFERS **22** ADVANCED PLACEMENT EXAMS.

100% OF VARSITY ATHLETIC TEAMS earned NYS Scholar Athlete status.

Each year, volunteer work by students and staff benefits **HUNDREDS** of individuals and organizations in the Victor and Farmington Communities.

VCS has been named a Best Community for Music Education for the past

4 YEARS.

The VCS campus sits on **166** BEAUTIFUL ACRES.

VCS FAMILIES SPEAK **24** DIFFERENT LANGUAGES and come from more than 20 cultures.

THE VCS ART PROGRAM PARTICIPATES IN **10** MAJOR AREA ART SHOWS a year in galleries at the Victor-Farmington Library, Cobblestone Arts, Nazareth College, RIT and more.

Graduation rate for the Class of 2024 earning a Regents Diploma was

96% and 67% graduated with an Advanced Designation Regents Diploma.

Victor Central Schools Board of Education

Tim DeLucia - President
Lisa Kostecki - Vice President
Bryan Adams
Elizabeth Mitchell
Christopher Parks
Carol Prescott
Adam Snyder

Superintendent

Timothy Terranova, Ed.D.
(585) 924-3252 ext 1402

District Clerk

Kate Selleck
(585) 924-3252 ext 1402

Communication

(585) 924-3252 ext 1407

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2025 BUDGET NEWSLETTER

- ✓ Annual Budget Vote & Election Information
- ✓ Message from the Superintendent
- ✓ Voter Registration
- ✓ VCS Budget Propositions
- ✓ Star Program Information
- ✓ Candidates for the Board of Education

