



Board of Education Meeting - Jan 13 2026 Agenda

Tuesday, January 13, 2026 at 5:30 PM

Early Childhood School Boardroom 953 High Street, Victor, NY 14564

It is expected that, upon opening the meeting, a motion will be made to adjourn to executive session and that the regular meeting will begin at 7:15 PM

Page

1. Meeting Called to Order by President Lisa KostECKi

Motion to enter executive session to discuss the employment history of specific individuals and matters related to collective negotiations with the Victor Teachers' Association and the Victor Administrator and Supervisors Association

Motion to return to regular session

- A. Moment of Silence
- B. Pledge to the Flag
- C. Greetings to Visitors/Public Participation Reminder
- D. Reading of Emergency Evacuation Procedure
(In case of an emergency, would everyone please follow the EXIT signs to the outside of the building. Please stay completely clear of the building to provide space for any emergency vehicles.)

2. Approval of Agenda

Motion to approve agenda

3. Superintendent's Updates

4. Presentations/Recognitions

- Girls Golf, Section V Champions

5. Public Participation






Although the board’s work is open to the public, this is not a meeting with the public. At this time privilege of the floor is offered to those who have signed up to speak. The Chair will be happy to recognize those of you who wish to speak. When you approach the microphone, please identify yourself before presenting your thoughts. *(Individual comments will be limited to 3 minutes and the total time for this portion of the agenda will be limited to 30 minutes.)*

Please note, issues related to specific School District personnel or students must be brought to the attention of the Superintendent of Schools privately as they are not discussable at this venue.

Thank you.

6. Acceptance of Consent Items (5 min.)


Motion to approve, upon recommendation of the Superintendent, the following consent items:

- A. Minutes of the Regular Board Meeting on December 11, 2025 5 - 12
[Board of Education Meeting - Dec 11 2025 - Minutes - Html](#) 
- B. Treasurer’s Report for the month ending November 2025 13 - 27
[Treasurers Report Nov 25.pdf](#) 
- C. Personnel Agenda 28 - 30
[Personnel Agenda 1.13.26.pdf](#) 
- D. Recommendations of the Committee on Special Education from the meetings of October 23, 29, 2025, November 21, 25, 2025, December 3, 4, 5, 8, 9, 10, 11, 12, 15, 17, 18, 19, 29, 2025, and January 2, 5, 2026; and from the Committee on Preschool Special Education from the meetings of December 16, 2025 and January 6, 2026.
- E. Approve Single Audit 31 - 38
[Victor-Single Audit-25.pdf](#) 
- F. Annual Reserve and Financial Plan for the 2025-2026 school year as submitted 39 - 70
[VCS RESERVE AND FINANCIAL PLAN 2026.pdf](#) 
- G. Approve amended Civil Service Employees Association (CSEA) starting rates, effective January 1, 2026, due to the New York State minimum wage increase:

Position	2025-2026 Starting Rate
Assistant Cook	\$16.00 per hour
Food Service Laborer	\$16.00 per hour
Food Service Helper	\$16.00 per hour
Teacher Aide	\$16.00 per hour
Bus Cleaning/Sanitizing	\$16.00 per hour
Bus Monitor	\$16.00 per hour

- H. Accept the following donations:
- \$1220 from the Victor Girls Lacrosse Booster Club to the Victor Central School District, to be applied towards the purchasing of 30 Gold Uniforms for the Varsity Girls Lacrosse Team
 - \$300 from Kathleen Wilson to the Victor Central School Music Department in name of Leola Melious
 - \$2,188 from the Victor Flag Football Booster Club to the Victor Central School District, to be applied towards funding the Flag Football Modified A team for the Spring 2026 Season
 - \$1,098.50 from the Victor Football Booster Club to the Victor Central School District to be applied toward purchasing 19 gold replacement uniforms for the Varsity Football Team

7.

- A. Campus News
- B. Special Education Update (Karyn Ryan, Amanda Tripp, Shannon Markin-McMurtrie; 20 min.)
- C. New Course Proposal and Approval (Carrie Goodell, Chris Wuest; 10 min.)
- Python - Coding/Computer Science
[Introduction to Python Course Proposal .docx.pdf](#) 
- Motion to approve the new course: Python - Coding/Computer Science
- D. Budget Development Update (Christine Griffin; 20 min.)
- Transportation

71 - 74

- Operations and Maintenance
- Security

E. Amendment to Previously Approved Trip:

75 - 77

- Cheerleading to Orlando, FL

[Trip Request Amendment - Cheerleading - 1.28.26.pdf](#) 

Motion to approve an amendment to the Cheerleading field trip to Orlando, FL, previously approved at the Regular Board meeting on October 16, 2026; said amendment is to reflect a revised travel window of January 28, 2026 through February 2, 2026 (originally approved for 1/29/26-2/2/26)

8. Meeting Reports

- A. Monroe County School Boards Association (MCSBA) Committee Reports
- B. Standing Committee Updates

9. Upcoming Events

- A. Budget Workshop, Thursday, January 29, 2026 at 5:30 PM in the Early Childhood School Boardroom
- B. Board of Education Visit to the Primary School, Friday, January 30, 2026 at 8:30 AM
- C. Board of Education Visit to the Intermediate School, Wednesday, February 4, 2026 at 8:30 AM
- D. MCSBA Legislative Breakfast, Country Club of Rochester, Saturday, February 7, 2026 at 8:30 AM
- E. Next Regular Board Meeting, February 12, 2026 at 7:15 PM in the Early Childhood School Boardroom
- F. Budget Workshop, Thursday, February 26, 2026 at 5:30 PM in the Early Childhood School Boardroom

10. Adjourn

Motion to Adjourn

Board of Education Meeting - Dec 11, 2025 Unapproved Minutes

Thursday, December 11, 2025 at 5:30 PM

Early Childhood School Auditorium and Boardroom, 953 High Street, Victor, NY 14564

Board Members Present: Lisa Kostecki, Elizabeth Mitchell, Bryan Adams, Tim DeLucia, Christopher Parks, Carol Prescott, Adam Snyder

Student Board Members Present: Aiden Calnon (7:15 arrival), Isabella Polanco (7:15 arrival)

1. Meeting Called to Order by President Lisa Kostecki at 5:34 PM

A motion was made to enter executive session to discuss the employment history of specific individuals and matters related to collective negotiations with the Victor Teachers' Association at 5:35 PM.

Moved by: Adam Snyder

Seconded by: Elizabeth Mitchell

Motion carried. 7 yes 0 no 0 abstentions

A motion was made to return to regular session at 7:11PM.

Moved by: Christopher Parks

Seconded by: Tim DeLucia

Motion carried. 7 yes 0 no 0 abstentions

2. Approval of Agenda

A motion was made to approve the agenda.

Moved by: Elizabeth Mitchell

Seconded by: Bryan Adams

Motion carried. 7 yes 0 no 0 abstentions

3. Presentations/Recognitions

The following Victor Central School District groups were recognized by their coaches, department leadership, and directors for their outstanding performances this fall and winter:

- Unified Bowling, 2025 MCPSAC Tournament Champions
- Girls Cross Country, Section V Class A Champions
- Girls Tennis, Section V Class A1 Champions

- Girls Tennis, Section V A1 Doubles and Singles Champions
- New York State School Music Association Conference All-State Recognitions
- New York State School Music Association Senior High Area All-State Recognitions
- New York State School Music Association Junior High Area All-State Recognitions
- Senior High Fall Play; Too Much Light Makes the Baby Go Blind: 30 Plays in 60 Minutes
- Junior High Musical; Charlie and the Chocolate Factory

4. Superintendent's Updates

Superintendent, Dr. Tim Terranova offered congratulations to the many students recognized for their achievements across athletics, music, and performing arts, highlighting the district's comprehensive opportunities. He said that the ability to offer all these valuable programs relies heavily on having sufficient resources and thanked the Board of Education for their leadership in securing necessary revenue. Dr. Terranova then recognized the newly induced 2025 Athletic Hall of Fame Honorees: Adam Willman, Jimmy Wagner, Tommy Wagner, Mike Wagner, David Condon, and Yvonne O'Shea.

5. Public Participation

None at this time.

6. Acceptance of Consent Items (5 min.)

A motion was made to approve, upon recommendation of the Superintendent, consent items A-O.







Moved by: Elizabeth Mitchell


Seconded by: Carol Prescott

Motion carried. 7 yes 0 no 0 abstentions

Mrs. Kostecki congratulated the student spirt section for their recognition and award under item F.

Dr. Terranova recognized teachers Steven Fish, Todd Forrest, and Karen Ierlan, who will be retiring at the end of the school year. He thanked them for their amazing work with thousands of students over their careers in the district.

- A. Minutes of the Regular Board Meeting on November 13, 2025
- B. Treasurer's Report for the month ending October, 2025
- C. Personnel Agenda
[12.11.25 Personnel Agenda Final.pdf](#) 
- D. Recommendations of the Committee on Special Education from the meetings of October 17, 21, 22, November 5, 6, 7, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 24, 25, and December 1, 2, 3, 4, 2025; and from the Committee on Preschool Special Education from the meetings of November 10, 12, 14, 18, 19, 24, 25, and December 2, 9, 2025
- E. Declare the following as surplus:
- 40 Nike Stock Club Reversible Pinnies
- F. Accept the following donation:
- \$1,000 from CMC Neptune LLC awarded to the Victor Central School District Student Section as part of a recognition by Neptune Game Time Radio. Donation will be used to purchase 4 new flags for the student section to use during contests.
- G. Memorandum of Agreement Between the Victor Central School District and the Victor Administrator and Supervisors Association regarding the benefits of a member, as submitted
- H. Resolutions of the Victor Central School District Awarding Contracts for the Capital Construction Project
[Victor Ph I BOE Contract Recommendation Letter 09DEC2025.pdf](#) 
[Victor CSD 2024 CIP Ph 1 Board Contract Award Resolution 12.11.25.pdf](#) 
[Day Automation Victor CSD 2024 CIP Ph 1 BOE Resolution.pdf](#) 
[Rel Comm Victor CSD 2024 CIP Ph 1 BOE Resolution.pdf](#) 
[Trane Contract Award Resolution Victor CSD 2024 CIP Ph 1.pdf](#) 
- I. Approval of 2024-2025 Extraclassroom Activity Fund Corrective Action Plan

- J. Approval of 2024-2025 Financial Statement Audit Corrective Action Plan
- K. Acceptance of 2024-2025 Extraclassroom Activity Funds Financial Report
- L. Adopt updated Building-Level Safety Plan
- M. Transportation Contract between Parents and the Victor Central School District
- N. Tax Collector's Report
[2025 tax Collector's Report Final Unsigned.pdf](#) 
- O. Appoint Caitlin Buck as the Dignity Act Coordinator for the Primary School and Matt Halloran as the Dignity Act Coordinator for the High School.

7.

- A. Campus News
Administrators updated the Board and community about news from around campus.
- B. **The Spot Update** (Karyn Ryan, The Spot Leadership; 5 min.)
Assistant Superintendent for Pupil Services Karyn Ryan, introduced Carly Bradly and Leah Thompson from *The Spot*. *The Spot* is a community partner dedicated to removing barriers to student success by providing essential resources like food, clothing, and school supplies to families in both Victor and Canandaigua schools. The need for their services is rapidly growing, evidenced by providing 282 backpacks in August, hosting a winter gear event for 45 families, and seeing a 29% increase in their monthly, no-questions-asked food distribution program, which supports about 100 families. *The Spot* relies on a \$100,000 budget funded by donors and grants, operating resource rooms in every school building to ensure discreet and seamless collaboration with district staff so students can focus on learning and confidently participate.
- C. **Multiage Program Review** (Karen Finter, Kristin Amato; 15 min.)

Assistant Superintendent for Instruction Karen Finter, and 2/3 Multiage Teacher Kristin Amato, presented the Multiage Program Review. The review spanned a year and a half, involving a diverse committee, research, and data analysis to strengthen the program. The multiage model, which has existed in the district for over 30 years, is a child-centered approach that blends two grade levels into a collaborative environment, focusing heavily on social-emotional learning and integrated academic content. Multiage teacher Kristen Amato explained the program fosters a sense of community, student leadership, and uses small-group instruction based on ability rather than age. The review resulted in four core recommendations focused on improving communication and collaboration, integrating skills-based curriculum, ensuring equitable access for all learners, and establishing a consistent leadership structure.

D. Management Plan Update; Student Supports and Opportunities, PK-2 Early Intervention/MTSS Systems


(Karen Finter, Amanda Byrne, Rob DeRose; 15 min.)

The management plan update, presented by Assistant Superintendent for Instruction Karen Finter, Primary School Principal Amanda Byrne, and Early Childhood School Principal Rob Rose, focused on enhancing student supports and opportunities, specifically detailing Multi-Tiered System of Supports (MTSS) updates for grades K-3. Common across both early childhood and primary schools is a focus on a shift to more proactive Tier 1 social-emotional learning, including implementing consistent second step counseling lessons and monthly PPS "point person" meetings for all teachers. The Early Childhood School reported positive outcomes, including a 29% reduction in behavioral support calls from teachers and exciting academic data showing 90% of Grade 1 students are now at or above average on the Nonsense Word Fluency assessment. At the Primary School, new practices include using data (like that from the Panorama social-emotional screener) to guide MTSS entry/exit decisions and celebrating that the percentage of third-grade students in the moderate to high-risk category for ELA composite scores shows improvement.

E. **Budget Development; Review the 2026-2027 Rollover Budget** (Christine Griffin; 15 min.)

Assistant Superintendent for Business Christine Griffin, presented the Rollover Budget. The presentation marked the official start of the budget development for the 2026-2027 school year by establishing a financial baseline, beginning with a review of the district's reserves. The total restricted fund balance is now around \$10.1 million, which is a reset back to 2021 levels after using funds for the ongoing \$99 million capital project, leaving the capital reserve at \$3.3 million. The "rollover budget," which assumes current staffing and contractual changes but no new initiatives, projects a \$5.3 million increase (4.8%) driven primarily by a significant \$3.2 million jump in fringe benefits due to rising health insurance costs. Looking ahead, the budget process will involve department-level reviews, prioritizing requests, and integrating essential factors like enrollment shifts and the Consumer Price Index before the Board adopts the final budget in April 2026.

F. Policy Review: First and final reading of the following policy:

- Code of Conduct; Policy 5300
[Policy 5300 Code of Conduct.pdf](#) 

A motion was made to approve policy 5300, Code of Conduct

Moved by: Tim DeLucia

Seconded by: Christopher Parks

Motion carried. 7 yes 0 no 0 abstentions

G. Approve the following trip:

- Varsity Winterguard to Bethlehem, PA from 3/20/26-3/22/26 for regional competition

A motion was made to approve the trip for Varsity Winterguard to Bethlehem, PA from 3/20-3/22/2026

Moved by: Elizabeth Mitchell

Seconded by: Adam Snyder

Motion carried. 7 yes 0 no 0 abstentions

8. Meeting Reports

- A. Monroe County School Boards Association Committee Reports
Mrs. Kostecki updated the Board on a recent MCSBA Legislative meeting held on 12/5. MCSBA is very grateful to the Victor School District for their opportunity to join us in their advocacy letter to energy providers. Mrs. Kostecki also mentioned that they recently had their Zoom advocacy day with local legislators, and that the annual Legislative Breakfast is slated for February 7 at 8:30 am at the Country Club of Rochester.
- B. Standing Committee Updates
None at this time.
- C. Community Partner Ideas to Investigate
After discussion, the Board of Education agreed to investigate all five potential revenue-generating and cost-saving ideas presented by the community partner group, rather than limiting the scope. These five ideas include:
- Legacy & Major Gift Fundraising
 - Other Revenue Streams
 - Educational Program Partnerships
 - Community Education Programming
 - Energy and Facilities efficiencies
- Board members emphasized the importance of pursuing all ideas due to the community partners' dedication and expertise, noting all five may ultimately not pan out. Dr. Terranova will work with district leadership to develop a plan, including forming subcommittees of staff, community members, and potentially students, to efficiently investigate the ideas and will report back to the board later in the year.

9. Upcoming Events

- A. Next Regular Board Meeting, Tuesday, January 13, 2026 at 7:15 PM in the Early Childhood School Boardroom
- B. Budget Workshop, Thursday, January 29, 2026 at 5:30 PM in

the Early Childhood School Boardroom

10. Adjourn

A motion was made to adjourn the meeting at 9:32 PM.

Moved by: Bryan Adams

Seconded by: Elizabeth Mitchell

Motion carried. 7 yes 0 no 0 abstentions

District Clerk

Draft



Treasurer's Report

NOVEMBER 2025

<u>Account Description</u>	<u>Bank</u>	<u>Beginning Balance</u>	<u>Monthly Receipts</u>	<u>Monthly Disbursements</u>	<u>Ending Balance</u>
Cash Accounts					
General Fund Checking	Canandaigua National Bank	8,805,706.97	7,046,232.26	6,830,307.18	9,021,632.05
General Fund Money Market	Canandaigua National Bank	3,440,484.44	37,890.55	2,482,795.13	995,579.86
General Fund Tax Checking	Canandaigua National Bank	3,289,562.24	30,764.60	3,320,326.84	-
General Fund Tax Money Market	Five Star Bank	4,116,814.72	536,973.87	-	4,653,788.59
Multifund Insured Cash Sweep	Five Star Bank	20,134,938.82	58,213.44	3,345,141.28	16,848,010.98
School Lunch Fund Checking	Canandaigua National Bank	182,617.09	130,003.67	212,154.15	100,466.61
School Lunch Fund Money Market	Canandaigua National Bank	154,995.19	39,103.67	101,103.60	92,995.26
Special Aid Fund Checking/Sweep	Canandaigua National Bank	39,982.36	80,000.00	93,974.29	26,008.07
Capital Fund Checking-29M	Canandaigua National Bank	1,102,634.03	24.14	245,401.18	857,256.99
Trust & Agency Fund - Checking	Canandaigua National Bank	520,562.90	1,700,787.40	1,713,883.75	507,466.55
Trust & Agency Fund - Payroll Checking	Canandaigua National Bank	8,706.39	15,530.18	18,298.53	5,938.04
Trust & Agency Fund - Direct Deposit Checking	Five Star Bank	-	3,345,421.70	3,345,421.70	-
	Total Cash	\$ 41,797,005.15	\$ 13,020,945.48	\$ 21,708,807.63	\$ 33,109,143.00
Investments					
General Fund Certificate of Deposit	Canandaigua National Bank	-	-	-	-
General Fund	NYCLASS	27,487,095.43	86,829.05	-	27,573,924.48
Capital Fund	NYCLASS	27,043,934.52	85,429.16	-	27,129,363.68
Debt Service Fund	NYCLASS	3,081,042.24	9,732.73	-	3,090,774.97
	Total Investments	\$ 57,612,072.19	\$ 181,990.94	\$ -	\$ 57,794,063.13
	District Totals	\$ 99,409,077.34	\$ 13,202,936.42	\$ 21,708,807.63	\$ 90,903,206.13

I hereby certify that the above cash balances are in agreement with bank statements as reconciled


 School District Treasurer

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010 Board Of Education							
4 Contractual and Other		25,500.00	28,590.00	19,236.12	2,280.30	4,738.00	4,615.88
45 Materials & Supplies		5,000.00	5,077.98	442.23	78.00	3,235.75	1,400.00
49 BOCES Services		3,000.00	3,000.00	900.00	300.00	2,100.00	0.00
Subtotal of 1010 Board Of Education		33,500.00	36,667.98	20,578.35	2,658.30	10,073.75	6,015.88
1040 District Clerk							
16 Noninstructional Salaries		37,180.00	37,180.00	18,690.26	3,098.34	21,688.34	-3,198.60
Subtotal of 1040 District Clerk		37,180.00	37,180.00	18,690.26	3,098.34	21,688.34	-3,198.60
1060 District Meeting							
4 Contractual and Other		9,700.00	9,700.00	0.00	0.00	1,075.00	8,625.00
45 Materials & Supplies		7,500.00	8,148.88	0.00	0.00	8,763.88	-615.00
Subtotal of 1060 District Meeting		17,200.00	17,848.88	0.00	0.00	9,838.88	8,010.00
1240 Chief School Administrator							
15 Instructional Salaries		238,881.00	238,881.00	97,220.80	19,444.16	136,109.20	5,551.00
16 Noninstructional Salaries		37,180.00	37,180.00	15,491.60	3,098.32	21,688.36	0.04
4 Contractual and Other		15,700.00	15,700.00	13,418.10	1,545.78	0.00	2,281.90
45 Materials & Supplies		1,250.00	1,413.10	71.98	45.00	1,341.12	0.00
Subtotal of 1240 Chief School Administrator		293,011.00	293,174.10	126,202.48	24,133.26	159,138.68	7,832.94
1310 Business Administration							
15 Instructional Salaries		162,221.00	162,221.00	65,676.70	13,135.34	91,947.30	4,597.00
16 Noninstructional Salaries		150,540.00	150,540.00	61,550.84	14,552.39	39,389.93	49,599.23
4 Contractual and Other		13,000.00	13,000.00	5,694.72	181.52	550.00	6,755.28
45 Materials & Supplies		3,000.00	4,140.00	1,676.68	37.12	2,459.49	3.83
49 BOCES Services		132,185.00	132,185.00	36,929.11	12,280.48	95,255.89	0.00
Subtotal of 1310 Business Administration		460,946.00	462,086.00	171,528.05	40,186.85	229,602.61	60,955.34
1320 Auditing							
16 Noninstructional Salaries		6,500.00	6,500.00	1,655.68	540.80	3,785.60	1,058.72
4 Contractual and Other		47,250.00	47,250.00	21,424.57	20,376.25	32,520.00	-6,694.57
Subtotal of 1320 Auditing		53,750.00	53,750.00	23,080.25	20,917.05	36,305.60	-5,635.85
1325 Treasurer							
16 Noninstructional Salaries		93,600.00	93,600.00	46,920.00	7,980.00	46,410.00	270.00
4 Contractual and Other		3,250.00	3,250.00	0.00	0.00	0.00	3,250.00
45 Materials & Supplies		1,000.00	1,000.00	260.78	0.00	489.22	250.00
Subtotal of 1325 Treasurer		97,850.00	97,850.00	47,180.78	7,980.00	46,899.22	3,770.00
1330 Tax Collector							
Noninstructional Salaries		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00
Contractual and Other		20,000.00	20,000.00	19,819.48	0.00	1,425.27	-1,244.75
Materials & Supplies		100.00	75.50	0.00	0.00	0.00	75.50
Subtotal of 1330 Tax Collector		32,100.00	32,075.50	19,819.48	0.00	1,425.27	10,830.75

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1345 Purchasing							
16 Noninstructional Salaries		47,840.00	47,840.00	17,487.06	4,576.44	0.00	30,352.94
4 Contractual and Other		15,080.00	15,080.00	0.00	0.00	0.00	15,080.00
45 Materials & Supplies		0.00	624.50	624.50	0.00	0.00	0.00
49 BOCES Services		8,876.00	8,876.00	2,670.23	895.03	6,205.77	0.00
Subtotal of 1345 Purchasing		71,796.00	72,420.50	20,781.79	5,471.47	6,205.77	45,432.94
1420 Legal							
4 Contractual and Other		90,000.00	96,000.00	12,238.00	0.00	80,372.50	3,389.50
49 BOCES Services		29,300.00	29,300.00	8,793.06	2,933.06	20,506.94	0.00
Subtotal of 1420 Legal		119,300.00	125,300.00	21,031.06	2,933.06	100,879.44	3,389.50
1430 Personnel							
15 Instructional Salaries		173,100.00	173,100.00	82,760.78	12,916.66	90,416.62	-77.40
16 Noninstructional Salaries		226,112.00	226,112.00	103,703.98	20,620.85	137,302.19	-14,894.17
4 Contractual and Other		101,000.00	83,511.08	20,776.53	2,168.70	34,218.61	28,515.94
45 Materials & Supplies		1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
49 BOCES Services		5,000.00	23,222.00	5,466.54	1,822.18	17,755.46	0.00
Subtotal of 1430 Personnel		506,712.00	507,445.08	212,707.83	37,528.39	279,692.88	15,044.37
1460 Records Management Officer							
16 Noninstructional Salaries		0.00	0.00	5,279.78	1,540.88	42,034.30	-47,314.08
4 Contractual and Other		0.00	0.00	1,025.00	120.00	1,475.00	-2,500.00
Subtotal of 1460 Records Management Officer		0.00	0.00	6,304.78	1,660.88	43,509.30	-49,814.08
1480 Public Information and Services							
15 Instructional Salaries		61,873.00	61,873.00	35,859.80	6,550.28	39,597.24	-13,584.04
16 Noninstructional Salaries		82,120.00	82,120.00	33,800.00	6,760.00	47,320.00	1,000.00
4 Contractual and Other		38,100.00	38,100.00	16,183.15	200.00	216.20	21,700.65
45 Materials & Supplies		30,000.00	29,400.00	289.50	0.00	10.50	29,100.00
49 BOCES Services		72,000.00	72,000.00	21,600.00	7,200.00	50,400.00	0.00
Subtotal of 1480 Public Information and Services		284,093.00	283,493.00	107,732.45	20,710.28	137,543.94	38,216.61
1620 Operation of Plant							
16 Noninstructional Salaries		2,072,154.00	2,072,154.00	635,939.82	184,984.33	428,280.05	1,007,934.13
4 Contractual and Other		1,383,100.00	1,388,500.00	445,792.62	25,376.84	852,311.75	90,395.63
45 Materials & Supplies		225,000.00	225,000.00	100,831.23	1,296.21	55,840.92	68,327.85
49 BOCES Services		39,140.00	34,140.00	3,401.04	1,356.38	30,738.96	0.00
Subtotal of 1620 Operation of Plant		3,719,394.00	3,719,794.00	1,185,964.71	213,013.76	1,367,171.68	1,166,657.61
1621 Maintenance of Plant							
Noninstructional Salaries		627,964.00	627,964.00	308,450.17	77,110.29	370,856.26	-51,342.43
Equipment		216,763.00	216,763.00	4,190.00	0.00	56,611.35	155,961.65
Contractual and Other		777,050.00	865,194.91	406,463.54	93,766.56	251,012.08	207,719.29
Materials & Supplies		262,500.00	263,346.00	144,756.74	12,748.72	122,549.83	-3,960.57
BOCES Services		100,000.00	100,000.00	0.00	0.00	100,000.00	0.00

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
Subtotal of 1621 Maintenance of Plant		1,984,277.00	2,073,267.91	863,860.45	183,625.57	901,029.52	308,377.94
1622 Security of Plant							
16 Noninstructional Salaries		457,634.00	457,634.00	150,009.62	38,764.47	231,439.03	76,185.35
2 Equipment		60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
4 Contractual and Other		126,000.00	126,000.00	863.56	0.00	129,288.44	-4,152.00
45 Materials & Supplies		5,000.00	5,000.00	119.20	0.00	500.00	4,380.80
Subtotal of 1622 Security of Plant		648,634.00	648,634.00	150,992.38	38,764.47	361,227.47	136,414.15
1670 Central Printing & Mailing							
4 Contractual and Other		75,000.00	75,000.00	23,918.05	9,938.44	35,894.71	15,187.24
Subtotal of 1670 Central Printing & Mailing		75,000.00	75,000.00	23,918.05	9,938.44	35,894.71	15,187.24
1680 Central Data Processing							
49 BOCES Services		793,726.00	793,726.00	369,937.16	180,580.55	423,788.84	0.00
Subtotal of 1680 Central Data Processing		793,726.00	793,726.00	369,937.16	180,580.55	423,788.84	0.00
1910 Unallocated Insurance							
4 Contractual and Other		405,560.00	441,060.00	338,678.53	2,117.83	66,000.00	36,381.47
Subtotal of 1910 Unallocated Insurance		405,560.00	441,060.00	338,678.53	2,117.83	66,000.00	36,381.47
1920 School Association Dues							
4 Contractual and Other		12,000.00	12,000.00	515.00	0.00	0.00	11,485.00
Subtotal of 1920 School Association Dues		12,000.00	12,000.00	515.00	0.00	0.00	11,485.00
1964 Refund on Real Property Taxes							
4 Contractual and Other		53,000.00	53,000.00	0.00	0.00	0.00	53,000.00
Subtotal of 1964 Refund on Real Property Taxes		53,000.00	53,000.00	0.00	0.00	0.00	53,000.00
1981 BOCES Administrative Costs							
49 BOCES Services		848,057.00	853,057.00	255,893.93	85,297.98	597,163.07	0.00
Subtotal of 1981 BOCES Administrative Costs		848,057.00	853,057.00	255,893.93	85,297.98	597,163.07	0.00
2010 Curriculum Devel and Suprvsn							
15 Instructional Salaries		670,794.00	670,794.00	383,026.48	56,949.46	349,313.07	-61,545.55
16 Noninstructional Salaries		174,712.00	174,712.00	49,874.85	12,861.23	57,117.18	67,719.97
4 Contractual and Other		25,000.00	23,000.00	7,506.67	29.89	2,253.59	13,239.74
45 Materials & Supplies		65,900.00	91,600.00	52,249.14	1,611.40	4,093.52	35,257.34
Subtotal of 2010 Curriculum Devel and Suprvsn		936,406.00	960,106.00	492,657.14	71,451.98	412,777.36	54,671.50
2020 Supervision-Regular School							
15 Instructional Salaries		1,369,686.00	1,369,686.00	548,597.90	117,268.72	749,340.03	71,748.07
16 Noninstructional Salaries		491,288.00	491,288.00	181,668.83	46,718.45	175,469.80	134,149.37
4 Contractual and Other		14,560.00	13,113.00	120.00	0.00	0.00	12,993.00
Materials & Supplies		11,700.00	11,700.00	1,590.55	187.33	2,610.51	7,498.94
BOCES Services		6,000.00	6,000.00	1,820.33	620.33	4,179.67	0.00
Subtotal of 2020 Supervision-Regular School		1,893,234.00	1,891,787.00	733,797.61	164,794.83	931,600.01	226,389.38
Research, Planning & Evaluation							

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
4	Contractual and Other	2,800.00	2,800.00	0.00	0.00	0.00	2,800.00
45	Materials & Supplies	500.00	500.00	0.00	0.00	0.00	500.00
Subtotal of 2060 Research, Planning & Evaluation		3,300.00	3,300.00	0.00	0.00	0.00	3,300.00
2070 Inservice Training-Instruction							
15	Instructional Salaries	45,000.00	45,000.00	39,579.80	4,944.90	0.00	5,420.20
4	Contractual and Other	10,000.00	59,398.10	58,774.37	2,524.37	623.73	0.00
45	Materials & Supplies	5,000.00	106.62	0.00	0.00	106.62	0.00
49	BOCES Services	199,602.00	176,602.00	30,390.92	12,292.95	146,211.08	0.00
Subtotal of 2070 Inservice Training-Instruction		259,602.00	281,106.72	128,745.09	19,762.22	146,941.43	5,420.20
2110 Teaching-Regular School							
10	Teacher Salaries, Pre-K	128,588.00	127,538.00	7,397.88	2,465.96	17,261.71	102,878.41
12	Teacher Salaries, K-6	11,893,128.00	11,893,128.00	3,133,488.11	1,040,694.37	8,449,495.18	310,144.71
13	Teacher Salaries, 7-12	10,537,822.00	10,537,822.00	2,814,851.97	935,826.21	7,565,662.15	157,307.88
14	Substitute Tchr Salaries	915,372.00	915,372.00	194,309.24	97,899.71	40,680.76	680,382.00
15	Instructional Salaries	117,258.00	165,258.00	62,495.11	438.77	0.00	102,762.89
16	Noninstructional Salaries	1,546,288.00	1,546,288.00	454,014.18	164,390.99	852,224.12	240,049.70
2	Equipment	234,982.00	234,982.00	25,725.27	4,629.15	9,524.26	199,732.47
4	Contractual and Other	151,350.00	157,400.00	20,968.19	4,558.52	16,321.00	120,110.81
45	Materials & Supplies	455,377.00	489,616.67	213,165.43	8,189.81	137,612.49	138,838.75
471	Tuition Pd To NYS Pub Sch	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
473	Payment to Charter School	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00
48	Textbooks	254,203.00	262,120.00	168,740.58	646.24	13,745.21	79,634.21
49	BOCES Services	285,710.00	285,710.00	88,208.76	24,098.68	208,301.24	-10,800.00
Subtotal of 2110 Teaching-Regular School		26,605,078.00	26,700,234.67	7,183,364.72	2,283,838.41	17,310,828.12	2,206,041.83
2250 Prg For Sdnts w/Disabil-Med Elgble							
13	Teacher Salaries, 7-12	598,125.00	598,125.00	0.00	0.00	0.00	598,125.00
15	Instructional Salaries	5,376,321.00	5,376,321.00	1,634,458.96	537,529.55	4,314,915.33	-573,053.29
16	Noninstructional Salaries	2,727,627.00	2,727,627.00	575,384.88	191,612.75	1,325,546.06	826,696.06
4	Contractual and Other	333,343.00	284,121.00	108,667.52	40,048.16	362,770.76	-187,317.28
45	Materials & Supplies	83,135.00	80,135.00	54,968.24	5,301.38	14,891.37	10,275.39
471	Tuition Pd To NYS Pub Sch	20,000.00	20,000.00	0.00	0.00	25,000.00	-5,000.00
472	Tuition-All Other	1,061,000.00	1,061,000.00	251,153.79	67,238.50	820,446.29	-10,600.08
473	Payment to Charter School	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
49	BOCES Services	3,054,000.00	3,054,000.00	830,975.97	263,745.14	2,223,024.03	0.00
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		13,273,551.00	13,221,329.00	3,455,609.36	1,105,475.48	9,086,593.84	679,125.80
2259 Prg for English Language Learners							
	Instructional Salaries	558,416.00	558,416.00	175,478.42	81,032.24	413,706.53	-30,768.95
	Contractual and Other	0.00	896.00	0.00	0.00	561.00	335.00
	Materials & Supplies	4,975.00	4,975.00	1,627.35	0.00	1,997.65	1,350.00
Subtotal of 2259 Prg for English Language Learners		563,391.00	564,287.00	177,105.77	81,032.24	416,265.18	-29,083.95

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2280 Occupational Education(Grades 9-12)							
49 BOCES Services		1,403,115.00	1,403,115.00	394,684.50	131,561.50	1,008,430.50	0.00
Subtotal of 2280 Occupational Education(Grades 9-12)		1,403,115.00	1,403,115.00	394,684.50	131,561.50	1,008,430.50	0.00
2330 Teaching-Special Schools							
49 BOCES Services		110,000.00	110,000.00	33,000.00	11,000.00	77,000.00	0.00
Subtotal of 2330 Teaching-Special Schools		110,000.00	110,000.00	33,000.00	11,000.00	77,000.00	0.00
2610 School Library & AV							
15 Instructional Salaries		315,752.00	315,752.00	78,062.12	25,980.29	221,685.58	16,004.30
16 Noninstructional Salaries		131,412.00	131,412.00	41,747.42	13,475.56	92,256.24	-2,591.66
4 Contractual and Other		3,980.00	3,400.00	0.00	0.00	0.00	3,400.00
45 Materials & Supplies		8,950.00	9,950.00	4,690.33	0.00	2,150.73	3,108.94
46 Sch. Library AV Loan Prog		66,000.00	65,580.00	11,628.62	347.07	17,308.47	36,642.91
49 BOCES Services		74,870.00	74,870.00	17,333.79	5,839.16	57,536.21	0.00
Subtotal of 2610 School Library & AV		600,964.00	600,964.00	153,462.28	45,642.08	390,937.23	56,564.49
2630 Computer Assisted Instruction							
15 Instructional Salaries		190,076.00	190,076.00	48,835.60	9,767.12	68,369.93	72,870.47
16 Noninstructional Salaries		541,950.00	541,950.00	177,230.31	38,566.89	169,539.99	195,179.70
22 State Aided Comp Hardware		155,000.00	155,000.00	100,785.72	1,977.92	7,743.46	46,470.82
4 Contractual and Other		95,700.00	110,200.00	95,271.91	1,563.16	14,451.00	477.09
45 Materials & Supplies		33,000.00	30,500.00	14,408.88	935.39	10,406.38	5,684.74
46 Sch. Library AV Loan Prog		125,500.00	125,500.00	31,512.70	4,955.74	20,621.23	73,366.07
49 BOCES Services		1,745,500.00	1,745,500.00	1,215,999.82	286,881.11	529,500.18	0.00
Subtotal of 2630 Computer Assisted Instruction		2,886,726.00	2,898,726.00	1,684,044.94	344,647.33	820,632.17	394,048.89
2810 Guidance-Regular School							
15 Instructional Salaries		1,413,749.00	1,413,749.00	462,543.26	113,037.18	857,967.26	93,238.48
16 Noninstructional Salaries		116,184.00	116,184.00	28,381.67	6,966.40	48,266.10	39,536.23
45 Materials & Supplies		0.00	3,000.00	2,030.39	40.45	969.61	0.00
Subtotal of 2810 Guidance-Regular School		1,529,933.00	1,532,933.00	492,955.32	120,044.03	907,202.97	132,774.71
2815 Health Srvc-Regular School							
16 Noninstructional Salaries		595,898.00	595,898.00	165,177.57	51,588.94	376,870.68	53,849.75
4 Contractual and Other		160,000.00	160,000.00	27,722.35	10,218.27	123,300.70	8,976.95
45 Materials & Supplies		28,350.00	28,350.00	16,138.00	561.15	7,270.11	4,941.89
Subtotal of 2815 Health Srvc-Regular School		784,248.00	784,248.00	209,037.92	62,368.36	507,441.49	67,768.59
2820 Psychological Srvc-Reg Schl							
15 Instructional Salaries		1,012,921.00	1,012,921.00	315,466.51	80,429.02	596,056.63	101,397.86
Contractual and Other		0.00	0.00	24.08	0.00	0.00	-24.08
Subtotal of 2820 Psychological Srvc-Reg Schl		1,012,921.00	1,012,921.00	315,490.59	80,429.02	596,056.63	101,373.78
Social Work Srvc-Regular School							
Instructional Salaries		394,075.00	394,075.00	127,586.10	34,463.66	256,193.26	10,295.64

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
4 Contractual and Other		0.00	2,669.00	2,669.00	2,669.00	0.00	0.00
Subtotal of 2825 Social Work Svcs-Regular School		394,075.00	396,744.00	130,255.10	37,132.66	256,193.26	10,295.64
2830 Pupil Personnel Svcs-Special Schools							
15 Instructional Salaries		540,696.00	540,696.00	82,063.80	19,050.60	133,354.30	325,277.90
16 Noninstructional Salaries		176,184.00	176,184.00	78,575.09	20,568.14	80,111.45	17,497.46
4 Contractual and Other		800.00	800.00	0.00	0.00	0.00	800.00
Subtotal of 2830 Pupil Personnel Svcs-Special Schools		717,680.00	717,680.00	160,638.89	39,618.74	213,465.75	343,575.36
2850 Co-Curricular Activ-Reg Schl							
15 Instructional Salaries		252,065.00	252,065.00	75,380.80	24,597.38	145,372.02	31,312.18
4 Contractual and Other		34,400.00	43,400.00	11,094.73	0.00	16,500.00	15,805.27
45 Materials & Supplies		16,450.00	16,450.00	3,279.91	588.97	61.03	13,109.06
Subtotal of 2850 Co-Curricular Activ-Reg Schl		302,915.00	311,915.00	89,755.44	25,186.35	161,933.05	60,226.51
2855 Interscholastic Athletics-Reg Schl							
15 Instructional Salaries		1,187,896.00	1,187,896.00	409,316.94	106,368.51	237,771.71	540,807.35
16 Noninstructional Salaries		68,250.00	68,250.00	17,521.10	8,285.44	18,986.82	31,742.08
2 Equipment		127,600.00	122,600.00	39,081.57	18,046.48	78,675.57	4,842.86
4 Contractual and Other		303,500.00	324,435.59	87,533.02	5,303.40	182,531.74	54,370.83
45 Materials & Supplies		86,680.00	89,510.00	36,410.53	602.51	12,781.90	40,317.57
Subtotal of 2855 Interscholastic Athletics-Reg Schl		1,773,926.00	1,792,691.59	589,863.16	138,606.34	530,747.74	672,080.69
5510 District Transportation Services							
16 Noninstructional Salaries		2,783,229.00	2,783,229.00	955,641.51	304,238.74	1,347,291.84	480,295.65
2 Equipment		67,540.00	67,540.00	0.00	0.00	52,943.00	14,597.00
4 Contractual and Other		371,500.00	391,425.04	196,767.22	15,448.16	94,296.06	100,361.76
45 Materials & Supplies		655,000.00	646,000.00	185,646.89	71,850.54	375,788.86	84,564.25
49 BOCES Services		0.00	10,494.00	10,494.00	10,494.00	0.00	0.00
Subtotal of 5510 District Transportation Services		3,877,269.00	3,898,688.04	1,348,549.62	402,031.44	1,870,319.76	679,818.66
5530 Garage Building							
16 Noninstructional Salaries		539,593.00	539,593.00	190,956.35	42,973.78	231,773.22	116,863.43
4 Contractual and Other		75,550.00	75,550.00	10,680.75	755.71	57,354.82	7,514.43
Subtotal of 5530 Garage Building		615,143.00	615,143.00	201,637.10	43,729.49	289,128.04	124,377.86
5540 Contract Transportation-Med Elgble							
4 Contractual and Other		520,000.00	520,000.00	0.00	0.00	0.00	520,000.00
Subtotal of 5540 Contract Transportation-Med Elgble		520,000.00	520,000.00	0.00	0.00	0.00	520,000.00
5581 Transportation from Boces							
49 BOCES Services		30,000.00	19,506.00	4,905.25	1,290.23	14,600.75	0.00
Subtotal of 5581 Transportation from Boces		30,000.00	19,506.00	4,905.25	1,290.23	14,600.75	0.00
Youth Program							
Instructional Salaries		41,600.00	41,600.00	23,904.17	967.50	0.00	17,695.83
Contractual and Other		4,800.00	4,800.00	1,795.00	0.00	2,513.00	492.00

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
45	Materials & Supplies	100.00	100.00	0.00	0.00	0.00	100.00
Subtotal of 7310 Youth Program		46,500.00	46,500.00	25,699.17	967.50	2,513.00	18,287.83
9010 State Retirement							
8	Employee Benefits	2,154,380.00	2,154,380.00	537,968.57	154,171.40	776,483.62	839,927.81
Subtotal of 9010 State Retirement		2,154,380.00	2,154,380.00	537,968.57	154,171.40	776,483.62	839,927.81
9020 Teachers' Retirement							
8	Employee Benefits	3,955,053.00	3,955,053.00	1,038,134.71	316,026.39	2,420,904.89	496,013.40
Subtotal of 9020 Teachers' Retirement		3,955,053.00	3,955,053.00	1,038,134.71	316,026.39	2,420,904.89	496,013.40
9030 Social Security							
8	Employee Benefits	4,024,464.00	4,018,464.00	1,157,591.67	348,937.08	2,475,080.70	385,791.63
Subtotal of 9030 Social Security		4,024,464.00	4,018,464.00	1,157,591.67	348,937.08	2,475,080.70	385,791.63
9040 Workers' Compensation							
8	Employee Benefits	420,000.00	420,000.00	165,926.00	0.00	207,032.97	47,041.03
Subtotal of 9040 Workers' Compensation		420,000.00	420,000.00	165,926.00	0.00	207,032.97	47,041.03
9045 Life Insurance							
8	Employee Benefits	30,000.00	30,000.00	13,180.69	2,731.09	16,819.31	0.00
Subtotal of 9045 Life Insurance		30,000.00	30,000.00	13,180.69	2,731.09	16,819.31	0.00
9050 Unemployment Insurance							
8	Employee Benefits	15,000.00	15,000.00	8,677.98	0.00	0.00	6,322.02
Subtotal of 9050 Unemployment Insurance		15,000.00	15,000.00	8,677.98	0.00	0.00	6,322.02
9055 Disability Insurance							
8	Employee Benefits	30,000.00	30,000.00	5,913.50	2.50	7,450.50	16,636.00
Subtotal of 9055 Disability Insurance		30,000.00	30,000.00	5,913.50	2.50	7,450.50	16,636.00
9060 Hospital, Medical, Dental Insurance							
8	Employee Benefits	20,565,803.00	20,453,420.90	5,234,155.10	1,266,267.35	14,066,751.14	1,152,514.66
Subtotal of 9060 Hospital, Medical, Dental Insurance		20,565,803.00	20,453,420.90	5,234,155.10	1,266,267.35	14,066,751.14	1,152,514.66
9089 Other (specify)							
8	Employee Benefits	291,000.00	291,000.00	0.00	0.00	0.00	291,000.00
Subtotal of 9089 Other (specify)		291,000.00	291,000.00	0.00	0.00	0.00	291,000.00
9711 Serial Bonds-School Construction							
6	Principal	4,050,000.00	4,050,000.00	0.00	0.00	0.00	4,050,000.00
7	Interest	1,887,850.00	1,887,850.00	0.00	0.00	0.00	1,887,850.00
Subtotal of 9711 Serial Bonds-School Construction		5,937,850.00	5,937,850.00	0.00	0.00	0.00	5,937,850.00
9732 Bond Antic Notes-Bus Purchases							
6	Principal	1,000,740.00	1,000,740.00	1,000,740.00	0.00	0.00	0.00
7	Interest	128,311.00	128,311.00	128,310.19	0.00	0.00	0.81
Subtotal of 9732 Bond Antic Notes-Bus Purchases		1,129,051.00	1,129,051.00	1,129,050.19	0.00	0.00	0.81
Other Debt (specify)							
6	Principal	246,456.00	246,456.00	246,456.37	0.00	0.00	-0.37

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
7 Interest		85,285.00	85,285.00	85,284.60	0.00	0.00	0.40
Subtotal of 9789 Other Debt (specify)		331,741.00	331,741.00	331,740.97	0.00	0.00	0.03
9901 Transfer to Other Funds							
95 Transfer-Special Aid Fund		200,000.00	200,000.00	175,705.00	0.00	0.00	24,295.00
Subtotal of 9901 Transfer to Other Funds		200,000.00	200,000.00	175,705.00	0.00	0.00	24,295.00
Total GENERAL FUND		109,771,405.00	109,938,714.87	31,788,701.12	8,179,362.52	60,757,210.38	17,392,803.37

Victor Central School District

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Selection Criteria

Criteria Name: Shared: BOE Summary by State Modified
Fund: A

Budget type: Current Year

As Of Date: 11/30/2025

Suppress Budget Accounts with no activity

Print Summary Only

Sort by: Fund/State function/State object

Printed by JULIE LEVA

Victor Central School District

Budgetary Transfer Report

Fiscal Year: 2026

Current Appropriation - Effective From: 11/01/2025 To: 11/30/2025

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To	
Fund: A - GENERAL FUND							
11/18/2025	005406	To Fund Cross	Contract for District Transportation Services				
			A5581-490-00-0000-000 R	Transportation from BOCES	-10,494.00		
			A5510-490-00-0000-000 R	District Transportation		10,494.00	
11/18/2025	005416	Transfer funds for contractual invoices					
			A2110-450-00-0041-000 R	MARCH BAND/VIPE MAT&SUP	-2,800.00		
			A2110-400-00-0041-000 R	MARCHING BAND/VIPE CONTRA		2,800.00	
11/19/2025	005462	To Fund Student Registration for ACDA					
			A2010-403-00-0000-000 R	ASSOC SUPT CONSULTANT FEE	-1,000.00		
			A2110-400-00-0018-000 R	CENTRAL CONTRACTUAL MUSIC		1,000.00	
11/20/2025	005491	Funds need to be in two separate budget codes					
			A2630-490-00-0000-000 R	BOCES INSTRUCTIONAL TECHN	-1,200,000.00		
			A2630-490-00-0059-000 R	BOCES - ADDITIONAL HARDWA		1,200,000.00	
11/24/2025	005624	To fund Graduation Contractual					
			A9060-800-00-0000-000 R	HSA/HRA/ BUYOUT	-9,000.00		
			A2850-400-01-0024-000 R	GRADUATION CONTRACTUAL FE		9,000.00	
11/25/2025	005625	To cover negative amount					
			A2110-450-02-0018-000 R	MUSIC	-280.00		
			A2110-450-05-0018-000 R	MUSIC		280.00	
11/25/2025	005626	To cover negative amount					
			A2110-450-01-0018-000 R	MUSIC	-210.00		
			A2110-450-02-0018-000 R	MUSIC	-180.00		
			A2110-450-03-0018-000 R	MUSIC	-1,080.00		
			A2110-450-04-0018-000 R	MUSIC		1,470.00	
11/25/2025	005628	To Fund Purchase					
			A2110-450-00-0041-000 R	MARCH BAND/VIPE MAT&SUP	-250.00		
			A2110-400-00-0041-000 R	MARCHING BAND/VIPE CONTRA		250.00	
11/25/2025	005643	To fund supplies					
			A1330-450-00-0000-000 R	TAX COLLECTOR SUPPLIES	-24.50		
			A1345-450-00-0000-000 R	PURCHASING SUPPLIES		24.50	
11/25/2025	005645	To fund Supplies					
			A9060-800-00-0000-000 R	HSA/HRA/ BUYOUT	-1,140.00		
			A1310-450-00-0000-000 R	BUSINESS OFFICE SUPPLIES		1,140.00	
11/25/2025	005646	To fund supplies					
			A9060-800-00-0000-000 R	HSA/HRA/ BUYOUT	-163.10		
			A1240-450-00-0000-000 R	SUPERINTENDENT SUPPLIES		163.10	
			Total for Fund A - GENERAL FUND			-1,226,621.60	1,226,621.60
Fund: F - SPECIAL AID FUND							
11/06/2025	005085	Internal Amendment					
			F2070-150-00-TCH R	PROF SALARIES-TEACHER CEN	-600.00		
			F2070-450-00-TCH R	SUPPLIES-TEACHER CENTER		600.00	
			Total for Fund F - SPECIAL AID FUND			-600.00	600.00

Victor Central School District

Budgetary Transfer Report

Fiscal Year: 2026

Current Appropriation - Effective From: 11/01/2025 To: 11/30/2025

Total Current Appropriation	1,227,221.60
-----------------------------	--------------

Selection Criteria

Type: Current Appropriation Date From: 11/01/2025 Date To: 11/30/2025 Date Used: Effective in Budget Printed by JULIE LEVA
--

Extraclass Fund

From November 1, 2025 to November 30, 2025

<u>Activities</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
CLASS OF 2023	-			-
CLASS OF 2024	-			-
CLASS OF 2025				-
CLASS OF 2026	14,288.12		338.09	13,950.03
CLASS OF 2027	3,068.61			3,068.61
CLASS OF 2028	2,482.73			2,482.73
CLASS OF 2029	1,227.53			1,227.53
CLASS OF 2030	1,000.00			1,000.00
CLASS OF 2031	1,000.00			1,000.00
AQUATIC LEADERS	-			-
ART CLUB	-			-
BUSINESS CLUB	11,723.44	718.00	7,575.18	4,866.26
DRAMA CLUB	11,743.94	255.00	420.07	11,578.87
FRENCH CLUB	9,748.15	8,109.27	5,997.58	11,859.84
GO GREEN GARDEN TEAM	-			-
GLOBAL COMPETENCY	310.55			310.55
INTERNATIONAL CLUB	145.93			145.93
J.H. MUSICAL	16,119.48		1,902.74	14,216.74
J.H. STORE	-			-
J.H. ST. CO.	1,131.00		345.51	785.49
J.H. YEARBOOK	1,201.77			1,201.77
KEYCLUB	4,596.26	625.56	88.50	5,133.32
MEDICAL EXPLORERS	41.63			41.63
MENTORING CLUB	3,031.07			3,031.07
Model UN	29.00	2,075.00	2,095.00	9.00
N.H.S.	1,565.94		189.19	1,376.75
OUTDOOR ACTIVITY	422.63			422.63
POSITIVE SCHOOL CLIMATE	3,025.93			3,025.93
SALES TAX	443.52	0.97		444.49
SEAS	611.30	1,674.00	837.00	1,448.30
S.H. ORCHESTRA	16,371.12			16,371.12
SH SCHOOL STORE	3,424.53			3,424.53
S.H. ST. CO.	38,493.59	191.41	355.22	38,329.78
SH YEARBOOK	917.01			917.01
SPANISH CLUB	3,497.39			3,497.39
VICTOR MUSIC SOCIETY	1,014.29			1,014.29
VICTOR CARES	9,659.63			9,659.63
WELLNESS CLUB	452.24			452.24
TOTALS	162,788.33	13,649.21	20,144.08	156,293.46

Received by the Board of Education and entered as part of the minutes of the Board meeting


 Assistant Superintendent for Business

Bank Balance	158,229.23
Checks Outstanding	2,426.77
Interest Not Posted	-
Deposit from General	-
Transfer to General	-
Returned Checks	491.00
Void in Process	-

Total Reconciled Bank Balance 156,293.46

Jill Smith, Extraclass Treasurer

Victor Central School District

Revenue Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001 Real Property Taxes Tom			60,523,516.00	60,523,516.00	58,535,108.74	-16,557.26	1,988,407.26	0.00
1081 Other Pmts in Lieu of Taxes			3,828,179.00	3,828,179.00	3,565,755.21	0.00	262,423.79	0.00
1085 STAR Reimbursement			0.00	0.00	1,982,546.00	0.00	0.00	1,982,546.00
1090 Int. & Penal. on Real Prop.Tax			50,000.00	50,000.00	26,900.81	11,219.27	23,099.19	0.00
1120 Nonprop. Tax Distrib. By Co.			100,000.00	100,000.00	22,166.51	11,362.75	77,833.49	0.00
1310 Day Sch.Tuit-Res.Nonvet Postgr			0.00	0.00	1,533.35	1,533.35	0.00	1,533.35
1335 Oth Student Fee/Charges (Indiv			75,000.00	75,000.00	155,024.00	81,975.00	0.00	80,024.00
1410 Admissions (from Individuals)			2,500.00	2,500.00	28,800.00	0.00	0.00	26,300.00
2230 Day School Tuit-Oth Dist. NYS			150,000.00	150,000.00	75,000.00	0.00	75,000.00	0.00
2401 Interest and Earnings			300,000.00	300,000.00	819,164.99	231,694.36	170,427.23	689,592.22
2410 Rental of Real Property,Indiv.			40,000.00	40,000.00	24,845.38	560.00	15,154.62	0.00
2440 Rental of Buses			10,000.00	10,000.00	11,453.39	0.00	0.00	1,453.39
2450 Commissions			0.00	0.00	180.96	94.33	0.00	180.96
2650 Sale Scrap & Excess Material			0.00	0.00	427.07	0.00	0.00	427.07
2690 Other Compensation for Loss			0.00	0.00	2,190.00	325.00	0.00	2,190.00
2701 Refund PY Exp-BOCES Aided Srvc			300,000.00	300,000.00	4,292.43	4,292.43	295,707.57	0.00
2703 Refund PY Exp-Other-Not Trans			125,000.00	125,000.00	122,009.46	105,645.95	2,990.54	0.00
2705 Gifts and Donations			0.00	1,000.00	1,570.98	270.98	0.00	570.98
2770 Other Unclassified Rev.(Spec)			75,000.00	75,000.00	60.00	0.00	74,940.00	0.00
3101 Basic Formula Aid-Gen Aids (Ex			36,954,149.00	36,954,149.00	4,133,472.76	1,377,293.66	32,842,105.55	21,429.31
3102 Lottery Aid			0.00	0.00	7,941,934.37	191,831.49	0.00	7,941,934.37
3103 BOCES Aid (Sect 3609a Ed Law)			3,076,372.00	3,076,372.00	0.00	0.00	3,076,372.00	0.00
3260 Textbook Aid (Incl Txtbk/Lott)			250,941.00	250,941.00	64,860.00	0.00	186,081.00	0.00
3262 Computer Sftwre, Hrdwre Aid			126,694.00	126,694.00	0.00	0.00	126,694.00	0.00
3263 Library A/V Loan Program Aid			25,744.00	25,744.00	0.00	0.00	25,744.00	0.00
3289 Other State Aid			0.00	0.00	21,102.00	0.00	0.00	21,102.00
4601 Medic.Ass't-Sch Age-Sch Yr Pro			100,000.00	100,000.00	42,507.54	6,936.92	57,492.46	0.00
4960 Emerg Disaster Assist-FEMA			0.00	0.00	12,840.31	0.00	0.00	12,840.31
5999 Appropriated Fund Balance			3,658,310.00	3,824,619.87	0.00	0.00	3,824,619.87	0.00
Total GENERAL FUND			109,771,405.00	109,938,714.87	77,595,746.26	2,008,478.23	43,125,092.57	10,782,123.96

Selection Criteria

mated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

e are estimates to balance the budget

Victor Central School District

Revenue Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
-----------------	---------	-------------	-------------------	------------------	--------------	---------------	---------------------	----------------

Criteria Name: Shared: BOE Modified
As Of Date: 11/30/2025
Suppress revenue accounts with no activity
Show Actual revenue in 'As Of' cycle
Show special revenue accounts 5997-5999
Print Summary Only
Sort by: Fund/State Revenue
Printed by JULIE LEVA

Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**
Personnel Agenda, January 13, 2026

All appointments on these pages are made in compliance with New York State Education Law relating to criminal history background clearances for new employees. Conditional clearances under that law have been requested for all new employees.

Instructional

Probationary Appointments:	The probationary appointment of Karyn Hall-Dayle , who is working towards certifications in Physical Education and Health, to a probationary position as a Teacher Assistant, effective January 5, 2026, at an annual salary of \$34,584, which will be prorated based on her start date, leading towards tenure as a Teacher Assistant.	
Tenure Appointments:	The appointment to tenure of Marysue Hobika , who is certified in Spanish Grades 7-12, Spanish Grades 1-6, and Early Childhood Education Birth-Grade 2, upon the successful completion of her probationary period as a Foreign Language Teacher, effective February 28, 2026.	
Leaves of Absence:	The granting of a discretionary leave of absence for Kimberly Natale , Teacher Assistant, effective September 23, 2025, and extending through June 30, 2026.	
Resignations:	The resignation, due to retirement, of Alison Sheridan , Elementary Teacher, effective June 30, 2026.	
	The resignation, due to retirement, of Elizabeth McLean , Special Education Teacher, effective June 30, 2026.	
	The resignation, due to retirement, of Amy Smith-Faczan , Elementary Teacher, effective June 30, 2026.	
	The resignation, due to retirement, of Jennifer Garland , Elementary Teacher, effective June 30, 2026.	
	The resignation, due to retirement, of David Cronmiller , Science Teacher, effective June 30, 2026.	
Per Diem Substitutes:	<u>Candidate</u>	<u>Area of Certification</u>

	Ethan Adrid	Uncertified
	Aiden Arena	Uncertified

Non-Instructional

Appointments:	The appointment of Carmen Pizarro Robles , Part Time Cleaner, effective December 15, 2025, at an hourly rate of \$17.63.
	The appointment of Carlos Solis Ortiz , Part Time Cleaner, effective December 15, 2025, at an hourly rate of \$17.63.
	The appointment of Emily Smith , School Bus Driver, effective December 8, 2025, at an hourly rate of \$23.10.
	The appointment of Deborah Palisano , Full Time Teacher Aide, effective February 2, 2026, at an hourly rate of \$18.41.
	The promotional appointment of Erik Graham , from Cleaner to Custodian, effective December 22, 2025, at an hourly rate of \$19.45.

Position Action:	The Board of Education authorizes the following action to be effective on January 5, 2026: <ul style="list-style-type: none"> • Create the position of Stock Clerk. This position is within the Victor CSEA Unit.
-------------------------	--

Resignations:	The resignation of Rhonda Dodson , School Bus Driver, effective December 17, 2025.
	The resignation of Paola Figueredo Palacios , Part Time Teacher Aide, effective December 26, 2025.
	The resignation of Ralph Cafiero , School Bus Monitor, effective January 7, 2026.

Per Diem and Substitute Positions:	<u>Candidate</u>	<u>Position</u>
	Emily Francher	Teacher Aide
	Brenda LeGrett	Teacher Aide
	Katie Klee	Teacher Aide
	Olivia Peone	Teacher Aide
	Jason Nye	School Bus Driver
	Allysandra Weimer	Lifeguard

	Nora Anderson	Teacher Aide
	John Bresnan	Teacher Aide
	Ralph Cafiero	School Bus Monitor

**VICTOR CENTRAL SCHOOL DISTRICT
VICTOR, NEW YORK**

SINGLE AUDIT REPORT

For Year Ended June 30, 2025



TABLE OF CONTENTS

Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Uniform Guidance	1 – 3
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6



BUSINESS
ADVISORS
AND CPAS

**Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Education
Victor Central School District
Victor, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Victor Central School District, Victor, New York's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated October 6, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subject to auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mengel, Metzger, Barw & Co. LLP

Fairport, New York
December 2, 2025

**VICTOR CENTRAL SCHOOL DISTRICT
VICTOR, NEW YORK**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2025

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Lising</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Special Education Cluster IDEA -</u>			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-25-0673	\$ 969,453 *
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-25-0673	23,430 *
<i>Total Special Education Cluster IDEA</i>			\$ 992,883
<u>Education Stabilization Fund -</u>			
ARP - ESSER 3-COVID-19	84.425U	5880-21-2215	\$ 2,947
ARP - SLR Learning Loss-COVID-19	84.425U	5884-21-2215	138,205
ARP - Homeless-COVID-19	84.425W	5218-21-2215	1,028
<i>Total Education Stabilization Fund</i>			\$ 142,180
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-25-2215	92,863
Title IIIA - Immigrant Education	84.365	0293-25-2215	13,562
Title IVA - Student Support and Academic Enrichment Grants	84.424	0204-25-2215	29,579
Title I - Grants to Local Educational Agencies	84.010	0021-24-2215	2,370
Title I - Grants to Local Educational Agencies	84.010	0021-25-2215	371,633
Total U.S. Department of Education			\$ 1,645,070
<u>U.S. Department of Agriculture:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Child Nutrition Cluster -</u>			
National School Lunch Program	10.555	26170106	\$ 859,607
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	26170106	149,110
Supply Chain Assistance-COVID-19	10.555	26170106	89,576
National School Breakfast Program	10.553	26170106	232,016
<i>Total Child Nutrition Cluster</i>			\$ 1,330,309
Local Food for Schools	10.185	26170106	29,261
Total U.S. Department of Agriculture			\$ 1,359,570
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,004,640

* Major Programs

**VICTOR CENTRAL SCHOOL DISTRICT
VICTOR, NEW YORK**

Notes to Schedule of Expenditures of Federal Awards

June 30, 2025

1. Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

2. Summary of Significant Accounting Policies:

Expenditures reported on the schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Costs:

The District has elected to not use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance. Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

4. Matching Costs

Matching costs, i.e., the District's share of certain program costs, are not included in the reported expenditures.

5. Non-Monetary Federal Program

The District is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (Assistance Listing Number 10.555), and the fair market value of the food commodities received during the fiscal year is presented in the accompanying Schedule of Expenditures of Federal Awards and was considered in the District's single audit.

6. Subrecipients

The District did not pass through any awards to subrecipients during the fiscal year.

**VICTOR CENTRAL SCHOOL DISTRICT
VICTOR, NEW YORK**

Schedule of Findings and Questioned Costs

June 30, 2025

I. Summary of the Auditor's Results

Financial Statements

a) Type of auditor's report issued	Unmodified
b) Internal control over financial reporting	
1. Material weaknesses identified	No
2. Significant deficiency(ies) identified	No
c) Noncompliance material to financial statements noted	No

Federal Awards

a) Internal control over major programs	
1. Material weaknesses identified	No
2. Significant deficiency(ies) identified	No
b) Type of auditor's report issued on compliance for major programs	Unmodified
c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200 516(a)	No
d) Identification of major programs	
<u>Assistance Listing Number(s)</u> <u>Name of Federal Program or Cluster</u>	
Special Education Cluster	
#84.027	Special Education – Grants to States (IDEA, Part B)
#84.173	Special Education – Preschool Grants (IDEA Preschool)
e) Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
f) Auditee qualifies as low-risk auditee	Yes

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.



ANNUAL RESERVE AND FINANCIAL PLAN REVIEW

Contents

Budgeting Principles

Long-Term Budgeting	3-4
Budget Surplus	5
Reserve Funds	5

Fund Balance and Debt Service Analysis

6-7

Reserve Analysis

Intended Use of Reserves	8
Historical Summary of Restricted Fund Balances	9
Year-End Summary of Restricted Fund Balances	10
Retirement Contribution Reserves	11-13
Capital Reserve	14-16
Unemployment Contribution Reserve	17-19
Employee Benefit Accrued Liability Reserve	20-22
Workers' Compensation Insurance Reserve	23-25
Tax Certiorari Reserve	26-28
Reserve for Liability	29-31

Appendix

Dates of Reserve Authorizations	32
---------------------------------	----

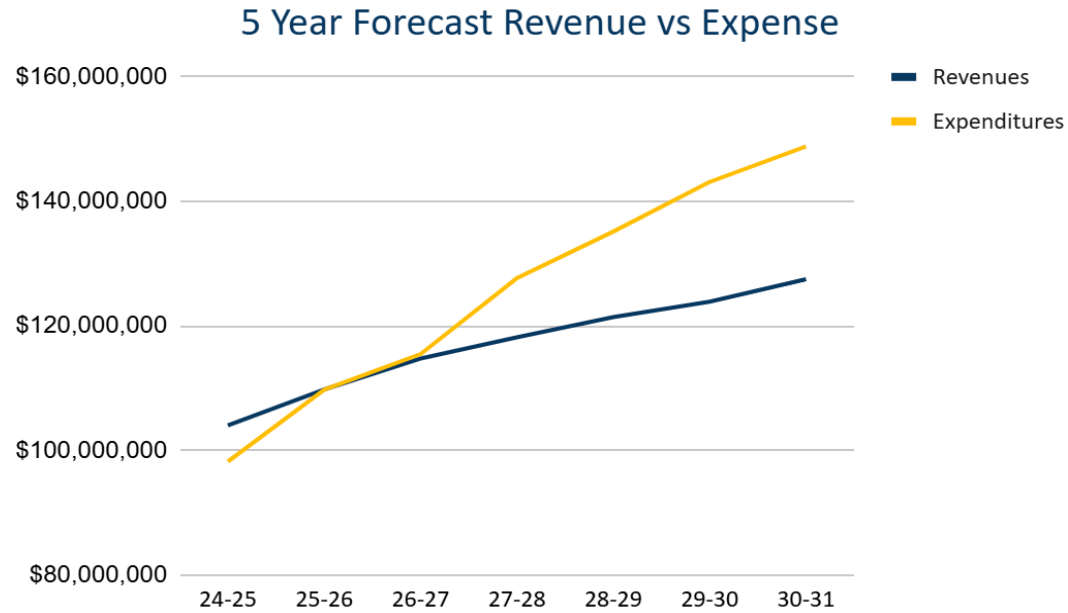
Budgeting Principles

“Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring, or unforeseen expenditures on your annual operating budget.” - “Reserve Funds”, Office of State Comptroller Local Government Management Guide, January 2010

Long-Term Budgeting

School districts have the difficult task of budgeting amid economic uncertainty. For example, the District’s revenues will be affected by the state’s budget, and increases in state aid are highly variable. The tax cap law constrains revenue growth in relation to the state’s economic performance. Variables that can impact expenses range from health care prices to commodity market prices to variations in the contribution rate for employee pension systems. As a result, a long-term budget plan that adopts certain conservative principles for managing fund balance and utilizing reserves can help districts maintain stability as external variables change. Some of these conservative principles of long-term budgeting include, but are not limited to:

- Budgeting conservatively for a reasonable amount of risk contingency
- Judicious use of reserve funds as a revenue source
- Maintain the maximum amount of unrestricted fund balance allowed by NYS law
- Strive to utilize the “matching principle” of ensuring aggregate recurring revenues are sufficient to support aggregate recurring expenses without sacrificing fluidity of operations
- Analyzing supplemental grant funds to ensure that grants are self-supporting to the fullest extent possible



- Long-Term Assumptions Include:**
- Known or potential contractual salary increases
 - Assumed benefit and pension system rate increases
 - Revenue assumptions based upon tax cap and state aid trends
 - Stable contractual and supply expenses with minimal year-to-year increases

The sample forecasting chart above depicts a long-term projection in which expense growth outpaces revenue growth for VCS. When this imbalance exists between revenue and expenditures, future budgets should use the principles previously listed to better match expenses and revenues.

Budget Surplus

In accordance with NYS Law, a school district may not expend more than its voter-approved budget in any given fiscal year. As such, the voter-approved budget must allocate sufficient funds not only to provide the programs and services expected (and approved) by the school community, but also to provide a contingency for unforeseen risks, changes in student enrollment, disruptions to commodity and utility prices, and so forth. The list of variables that can affect a school budget over a year of operations is extensive. A programmed (budgeted) surplus with an appropriate level of risk contingency ensures the District has the capacity to absorb unforeseen circumstances without impacting the viability of its current programs and services. At the end of a year's operations, if such risks do not materialize, the District is left with a surplus that can benefit the community's taxpayers by being allocated to reserve funds to help provide budget stability in uncertain economic times or offset future expenses. There is no formal guidance on the appropriate level of risk contingency in a budget; however, in a recent audit of a NYS School District in 2018, the comptroller issued the following statement:

“District officials adopted reasonable budgets (with average revenue variances of less than 3.7 percent and average expenditure variances of less than 6.4 percent)...”
- NYS Comptroller's Office, Audit Report of Marathon Central Schools (2018)

Audited results from comparison districts with budgets and enrollments comparable to VCS show that it is common for school districts to determine that 4-6 percent is an appropriate level of contingency for risk within the appropriation budget. The 2024-25 budget variance was approximately 5.6%, and the variance for the 2025-26 budget is 3.5%. Maintaining a targeted variance of 3-5% in future years will further insulate the district from mid-year budgetary risks.

Reserve Funds

Reserve funds are a valuable tool for long-term budget stabilization. Reserves are restricted fund balances only utilized for specific purposes defined by NYS law. While reserve types and purposes are described in detail later in this document, reserves are used in the following ways:

- Save funds to offset future taxpayer expenses
- Insulate the district from liability and financial loss
- Prepay certain types of expenses from the current year's funds
- Provide a buffer against spikes in certain areas of contractual benefit costs

While outside entities may opine as to the level of reserves a district chooses to carry, the “appropriate balance” of each reserve fund is determined solely by the Board of Education. ***It is important to note that in most cases, a district's sole source of funding for reserves is from unexpended appropriations.*** Therefore, the section of this document regarding budgeted surplus is interpreted through the lens of maintaining appropriate reserve balances as determined by the Board of Education.

Fund Balances and Debt Service

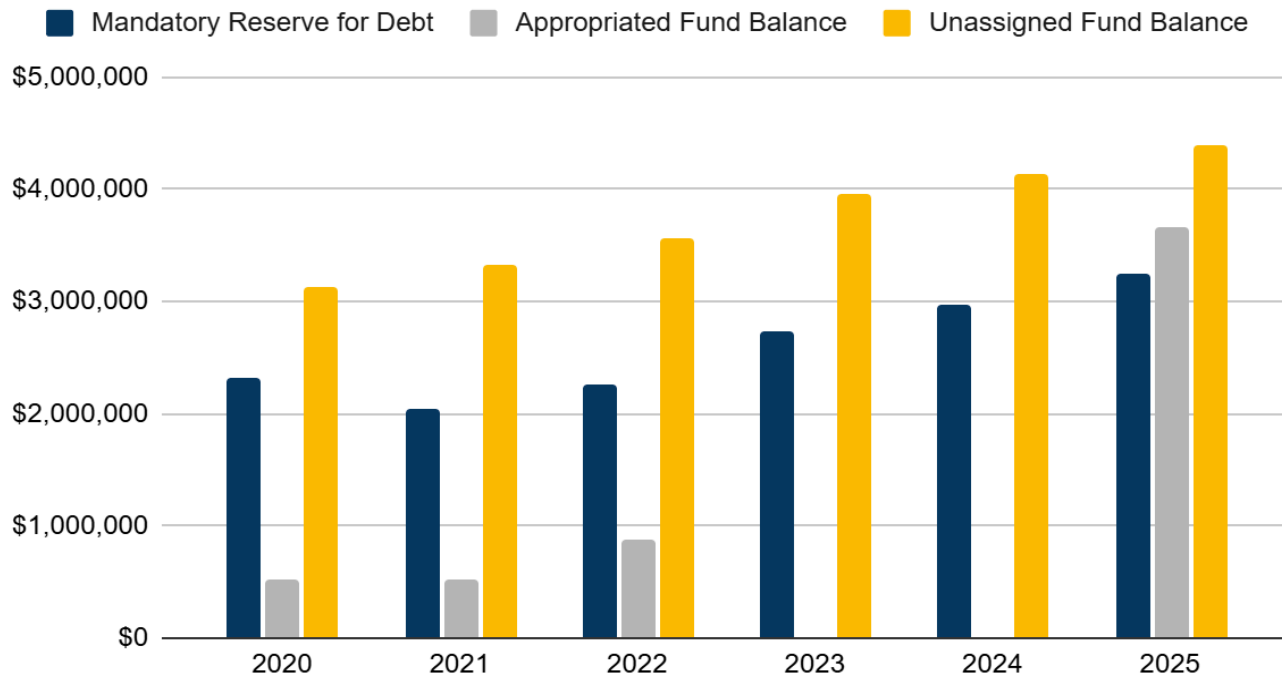
Assigned Appropriated Fund Balance - Assigned Appropriated Fund Balance represents unspent surplus funds from prior fiscal years that are applied to the subsequent year’s budget. This revenue source serves as a strategic method to close the gap between projected expenditures and revenues, reducing reliance on tax levy increases required to support school operations. Since this is a non-recurring revenue source used to fund recurring operating expenses, it is prudent to minimize reliance on it over time. VCS appropriated \$3,658,310 to balance the 2025-2026 Budget as a deliberate measure to stabilize taxes; however, the District recognizes that this level of reliance is not sustainable. Without a mitigation plan, removing this funding source would create a "fiscal cliff," resulting in a revenue gap of approximately 3.3% before accounting for inflation. To ensure long-term fiscal health, avoid sharp spikes in the tax levy, and maintain current staffing and programming, the District must adjust the multi-year strategy to align recurring expenses with recurring revenues. This includes an incremental reduction in the appropriated fund balance over the next 3–5 years, strategic use of specific reserves, controlled expense growth, and conservative revenue forecasting.

Assigned Unappropriated Fund Balance - These funds are unrestricted and may be used for any ordinary, contingent expense. This balance is limited to 4% of the ensuing year’s budget per Real Property Tax Law 1318. Any year in which the District is unable to carry over 4% fund balance into a subsequent year could be an indication of a structural imbalance between revenues and expenditures. School districts are the only municipal entity in NYS subject to this 4% limit (state law allows contingency appropriations of up to 10% for counties, towns, and villages), which has the potential to limit the District’s ability to absorb unknown risks, loss, or economic downturns. VCS unassigned unappropriated fund balance at fiscal year ending June 30, 2025, was \$4,390,856 or 4% of the \$109,771,405 2025-2026 Budget.

Mandatory Reserve for Debt - The District does not explicitly create this reserve. It contains all funds on deposit in the Debt Service fund. Information in this section about transactions refers to the Debt Service fund, not to the Reserve for Debt. The authorization to create this reserve is pursuant to the Uniform System of Accounts (Office of the State Comptroller). The balance in this reserve is the accumulated sum of monies unexpended from prior capital project authorizations or interest earned on unexpended borrowed funds. The funds in this reserve must be utilized to pay off the debt obligations associated with the introduction of these monies. If the obligations have been retired and a balance remains, the funds are available for any other legal purpose.

	2020	2021	2022	2023	2024	2025
Mandatory Reserve for Debt	\$2,310,579	\$2,051,127	\$2,261,640	\$2,742,984	\$2,974,021	\$3,251,189
Appropriated Fund Balance	\$529,000	\$529,000	\$880,000	\$0	\$0	\$3,658,310
Unassigned Fund Balance	\$3,130,276	\$3,327,394	\$3,567,939	\$3,956,975	\$4,128,997	\$4,390,856

Debt Reserves and Fund Balances



Intended Use of Reserve Funds

Reserve funds, like other savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to help protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm).

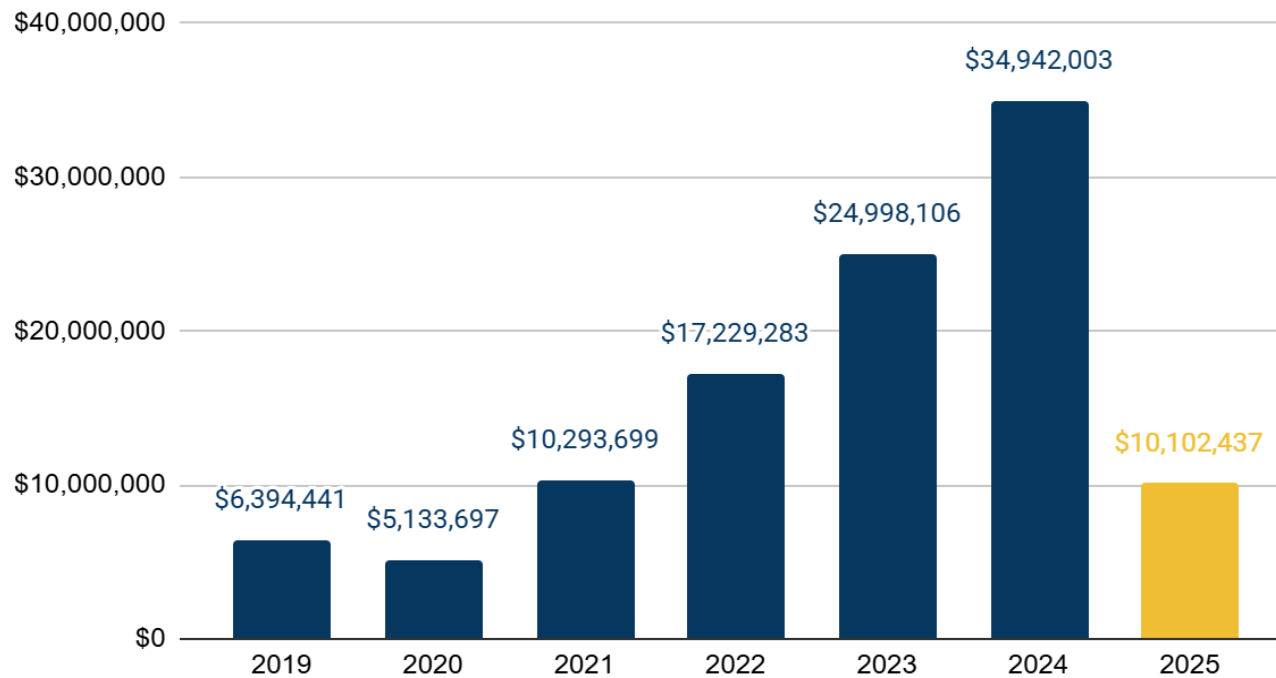
Most reserve funds are established to provide resources for an intended future use. An important concept to remember is that a reserve fund should be established with a clear intent or plan in mind regarding the future purpose, use and, when appropriate, replenishment of funds from the reserve. Reserve funds should not be merely a “parking lot” for excess cash or fund balance. Local governments and school districts should strike a balance between the desirability of accumulating reserves for future needs and the obligation to ensure that taxpayers are not overburdened by these practices. There should be a clear purpose or intent for reserve funds that aligns with statutory authorizations.

Each statute that authorizes a reserve fund sets forth a particular underlying purpose for the fund. For example, provisions of the General Municipal Law (the GML) and the Education Law allow municipalities and school districts, respectively, to establish capital reserves for future equipment purchases and capital improvements. The GML also authorizes the establishment of an employee benefit accrued liability reserve for the payment of the monetary value of accumulated, unused leave time to employees upon separation from service. Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on your annual operating budget. Establishing and funding allowable reserve funds for a clear purpose can help mitigate spikes in the annual budget and real property tax levy.

Source: *Office of the New York State Comptroller – Local Management Guide for Reserves*
<http://www.osc.state.ny.us/localgov/pubs/lgmg/reservefunds.pdf>

Reserve Fund History

Year End Restricted Fund Balance



2024-2025 Activity : Ending Restricted Fund Balances

	2023- 2024 End Balance	2024-2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2024-2025 End Balance
Employee Retirement System (ERS)	\$1,169,376	\$0	\$59,802	\$0	\$1,229,178
Teacher's Retirement System (TRS)	\$1,712,950	\$0	\$87,600	\$690,197	\$2,490,747
Capital Reserve	\$28,628,305	\$28,431,861	\$1,133,878	\$1,963,249*	\$3,293,571
Reserve for Unemployment Insurance	\$392,780	\$0	\$20,087	\$0	\$412,867
Employee Benefit Liability (EBALR)	\$1,084,920	\$0	\$55,483	\$0	\$1,140,403
Worker's Compensation Reserve	\$543,350	\$0	\$27,787	\$0	\$571,137
Tax Certiorari Reserve	\$549,855	\$0	\$10,208	(\$500,000)	\$60,063
Reserve for Liability	\$860,467	\$0	\$44,004	\$0	\$904,471
Total	\$34,942,003	\$28,431,861	\$1,938,849	\$2,153,446	\$10,102,437

2024-2025 audited figures provided by Mengel, Metzger, Barr, LCC

*Includes \$500,000 transferred from Tax Certiorari Reserve

Retirement Contribution Reserve(s) (GML Section 6-r)

Purpose

For the payment of “retirement contributions,” which are defined as all or any portion of the amount payable to either the New York State and Local Employee Retirement System or the New York State and Local Police and Fire Retirement System, pursuant to Sections 17 or 317 of the Retirement and Social Security Law. In 2019, the state legislature enacted authorization for a subfund to receive contributions to the New York State Teachers’ Retirement System. The Board of Education passed a resolution to establish this subfund on June 13, 2019.

Sources of Funds

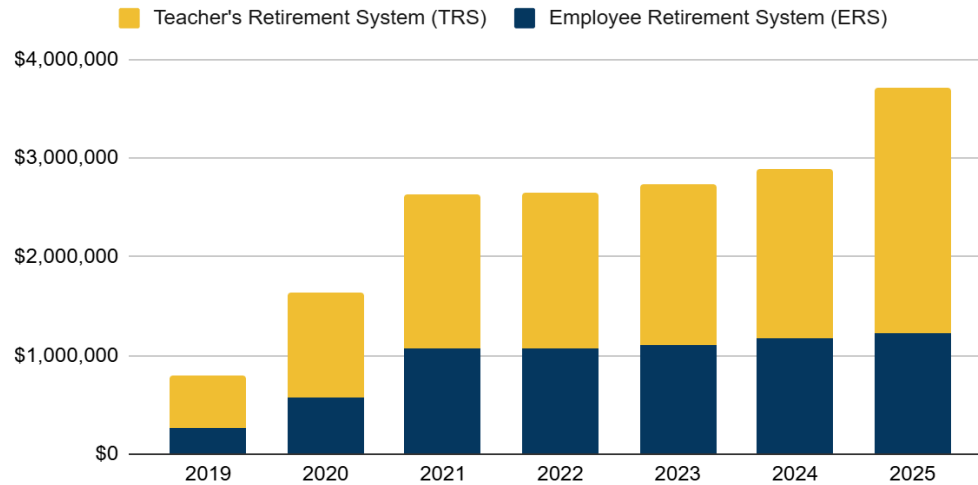
- a) Budgetary appropriations or taxes raised for the reserve
- b) Revenues that are not required by law to be paid into any other fund or account
- c) Amounts from reserve funds established pursuant to Sections 6-c, 6-d, 6-e, 6-f or 6-g of the General Municipal Law (supported by the same tax base), or pursuant to Education Law Section 3651 subject to public hearing requirements
- d) Other funds that may be legally appropriated.

Use of Unexpended Balances

The board may authorize the transfer of a portion of the moneys in the retirement Balances: contribution to a reserve fund established pursuant to Sections 6-c, 6-d, 6-e, 6-f or 6-g of the General Municipal Law (supported by the same tax base), or in the case of a school district, a reserve fund established pursuant to Section 3651 of the Education Law. Such a transfer is subject to a public hearing. If the board determines that the retirement contribution reserve is no longer needed, the board may terminate the fund by resolution. The resolution must transfer any money remaining in the retirement contribution reserve to one or more reserve funds established pursuant to Sections 6-c, 6-d, 6-e, 6-f or 6-g of the General Municipal Law (supported by the same tax base), or in the case of a school district, one or more reserve funds established pursuant to Section 3651 of Education Law.

Analysis

Employee Retirement System (ERS) and Teacher's Retirement System (TRS)



ERS/TRS	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
Employee Retirement System (ERS)	\$1,169,376	\$0	\$59,802	\$0	\$1,229,178
Teacher Retirement System (TRS)	\$1,712,950	\$0	\$87,600	\$690,197	\$2,490,747
Total	\$2,882,326	\$0	\$147,402	\$690,197	\$3,719,925

Analysis

The District’s budget for ERS contributions in the 25-26 school year is \$2,154,380.

The subfund for TRS has an annual contribution limit of 2% of the prior year's teacher compensation or salary, not to exceed a cumulative maximum of 10% of the prior year's teacher compensation or salary. The District’s budget for TRS contributions in the 25-26 school year is \$3,955,053.

The District has not currently targeted utilization of these balances for the 2025-2026 fiscal year.

VCS Funding Targets

Retirement System	Rationale	Dollar Value
Employee Retirement System (ERS)	3 Years’ ERS Budgeted Contributions (\$2,154,380 in 2025-26)	\$6,463,140
Teachers Retirement System (TRS)	10% of TRS Reported Payroll, Contributed at 2% Per Year (\$38,195,415 budgeted for 25-26)	\$3,819,541

Capital Reserve (GML Sections 6-c, 6-g) (NYS Education Law 3651)

Purpose

To finance all or part of the cost of construction, reconstruction, or acquisition of:

- A “specific” or “type” capital improvement
- The acquisition of a “specific” or a “type” item(s) of equipment.

The term “capital improvement” means: any physical improvement and any related preliminary studies and surveys; land or rights in land; any furnishings, equipment, machinery, or apparatus for any physical improvement acquired at the time when such improvement is constructed, reconstructed, or acquired.

The term “equipment” includes any equipment, machinery, or apparatus not included in the definition of capital improvement and for which a period of probable usefulness has been provided by law.

Source of Funds

Capital reserve funds may generally be funded with:

- Budgetary appropriations
- Revenues not required by law to be paid into any other fund or account (e.g., transfers from unexpended balances of existing appropriations and surplus moneys).

Use of Unexpended Funds

Generally, unexpended balances in a capital reserve fund may be transferred to another capital reserve having the same tax base.

- a) **Capital Reserve Balances Remaining After Completion or Acquisition:** If there is an unexpended (residual) balance remaining in a specific or type capital reserve after the capital improvement or item of equipment has been completed or acquired, the governing board may appropriate all or any part of such remaining balance to another capital reserve fund without referendum. An amount sufficient to satisfy all outstanding claims arising from the construction, reconstruction, or acquisition of the improvement or the acquisition of the equipment should remain designated for such claims until they are satisfied.

Additionally, in a municipality, all or part of the unexpended balance of a capital reserve established for a specific improvement or item of equipment that has been completed or acquired (less amounts required to satisfy all outstanding claims related to such improvement or equipment) may be appropriated for:

- An object or purpose for which bonds may be issued
 - The payment of interest on and principal of indebtedness (except indebtedness for assessable improvements and certain indebtedness excludable from constitutional debt limits) (Section 6-c [9-a]).
- b) **Capital Reserve Balances Never Utilized:** Where a specific capital reserve has been established, and the improvement or item of equipment has not been acquired or completed, any transfer is subject to permissive referendum if the authorization for the creation of the reserve was subject to permissive referendum. While subject to a public hearing with 15 days’ notice, unexpended balances may also be transferred to a Retirement Contribution Reserve Fund

Funding and Analysis

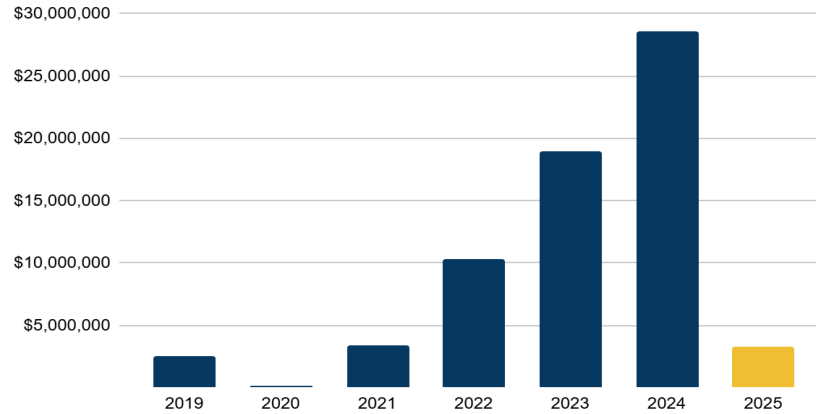
Capital reserves are intended to reduce the impact on district residents of capital expenditures. With the growth of the community, the Capital Reserves for Capital Projects have been deemed of high importance for year-end funding. Many of the district’s buildings are at or beyond capacity, and there is anticipated stability within the student body over the next several years.

The utilization of \$28,431,860 in Capital Reserve funds was instrumental in mitigating the tax impact of the current \$99,419,031 Capital Project approved by the District voters in October 2024. Utilizing Capital Reserve funds toward this project reduces borrowing needs and associated costs.

The 2024 Capital Reserve was approved in May 2024 for a term of 10 years and a funding level of \$20 million. Through June 30, 2025, the District has funded \$10,667,879 through fund balance and a \$500,000 transfer from the Tax Certiorari Reserve in 2025. The remaining funding capacity is \$9,332,121 (see chart below).

Capital Reserve	Maximum Funding Level	2024 Funding	2025 Funding	Total Funded	Remaining Funding Capacity
2024 Capital Reserve	\$20,000,000	\$8,704,630	\$1,963,249	\$10,667,879	\$9,332,121

Analysis,
Capital Reserve



Capital Reserve	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
2021 Capital Reserve	\$9,752,445	\$9,752,445	\$0	\$0	\$0
2022 Capital Reserve	\$9,887,487	\$10,062,223	\$174,736	\$0	\$0
2024 Capital Reserve	\$8,704,630	\$8,617,193	\$944,631	\$1,963,249	\$2,995,317
2022 Bus Reserve	\$10,875	\$0	\$556	\$0	\$11,431
Technology	\$272,868	\$0	\$13,955	\$0	\$286,823
Total	\$28,628,305	\$28,431,861	\$1,133,878	\$1,963,249	\$3,293,571

Unemployment Insurance Reserve (GML Section 6-m)

Purpose

To reimburse the State Unemployment Insurance Fund for payments made to claimants where the municipality has elected to use the “benefit reimbursement” method.

Source of Funds

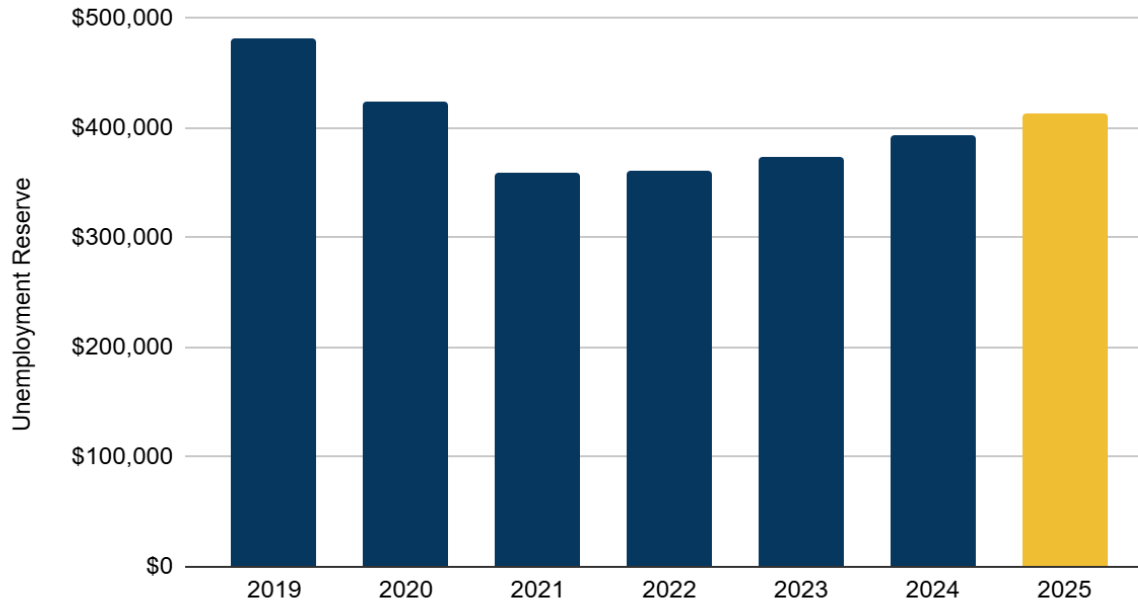
Budgetary appropriations, amounts from certain other reserve funds, subject to permissive referendum; other funds that may be legally appropriated.

Use of Unexpended Balance

If at the end of any fiscal year, the moneys in the fund exceed amounts required to be paid into the Unemployment Insurance Fund as described above, plus any additional amounts required to pay all pending claims, the governing board, within 60 days of the close of the fiscal year, may elect to transfer all or part of the excess amounts to certain other reserve funds, or apply all or part of the excess to the budget appropriation of the next succeeding fiscal year. If the local government terminates its election to become liable for payments in lieu of contributions (i.e., elects to convert to “tax contribution” basis), money remaining in the fund may be transferred to certain other reserve funds, to the extent money in the fund exceeds amounts sufficient to pay all pending claims.

Analysis

Unemployment Reserve



Unemployment Insurance Reserve	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
Unemployment Insurance Reserve	\$392,780	\$0	\$20,087	\$0	\$412,867

Analysis

From a managerial perspective, keeping this funded at around 1.4% of total payroll is adequate for the time being. The average yearly expense to the District for unemployment claims is roughly \$7,000; however, if the District were to be forced to reduce staffing in the future, this expense could increase substantially.

VCS Targeted Funding

Rationale	Dollar Value
Approximately 1.4% of Payroll (2025-26 Budgeted Payroll is \$51,938,854)	\$727,144

Employee Benefit Accrued Liability Reserve (GML section 6-p)

Purpose

To pay for any accrued “employee benefit” due to an employee on termination of the employee’s service. Expenditures may be made from an employee benefit accrued liability reserve fund for the payment of all or part of the cost, including interest, of: (a) The cash payment of the monetary value of accumulated or accrued and unused sick leave, holiday leave, vacation leave, time allowance granted in lieu of overtime compensation and other forms of payment for accrued leave time and benefits due to a municipal employee upon termination of municipal employment and separation from service “as required by ordinance, local law, collective bargaining agreement or Section six of the civil service law” (b) The reasonable costs of the administration of the reserve fund (c) Expert or professional services rendered in connection with the investigation, adjustment or settlement of claims, actions or judgments relating to claims for accrued employee benefits.

Sources of Revenue

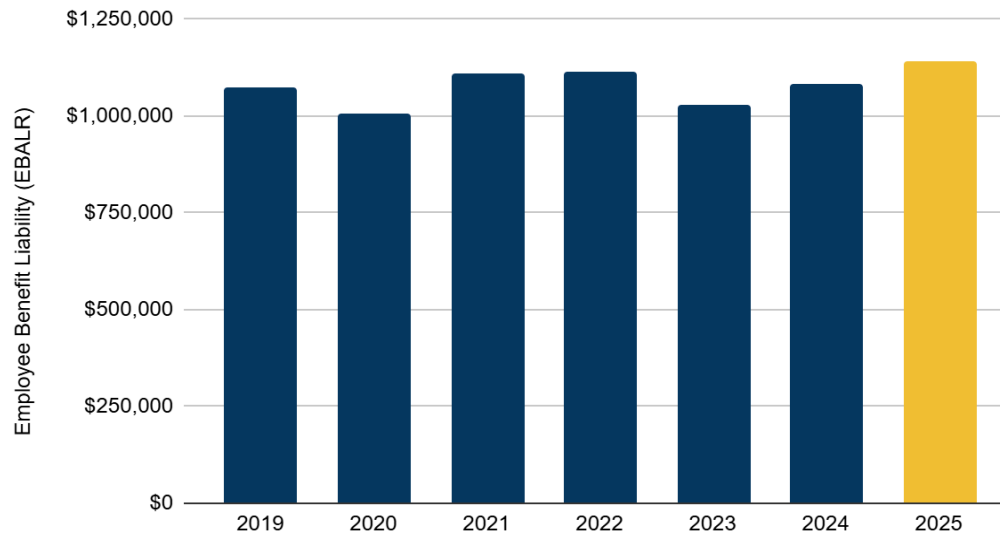
Budgetary appropriations, amounts from certain other reserve funds subject to permissive referendum, and other funds that may be legally appropriated

Use of Unexpended Balances

If the governing body determines that such fund is no longer needed, any remaining moneys may be transferred to any other reserve fund authorized by the General Municipal Law (supported by the same tax base) or, in the case of school districts, a reserve fund established under Education Law Section 3651, but only to the extent that the moneys in the employee benefit accrued liability reserve fund exceed a sum sufficient to pay all liabilities incurred or accrued against the employee benefit accrued liability fund, as certified to the governing board by the fiscal and legal officers of the local government prior to the discontinuance of the fund

Analysis

Employee Benefit Liability (EBALR)



	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
Employee Benefit Reserve	\$1,084,920	\$0	\$55,483	\$0	\$1,140,403

Analysis

Historically, VCS has utilized this reserve to fund separation costs of retiring employees who have accrued a large number of compensated absences. The full audited balance of compensated absences for the District is \$13,629,922*. While carrying the full balance of compensated absences in this reserve may be ideal, the District’s current target is 2% of the appropriation budget. The District will continue to utilize this reserve to compensate employees for their accrued benefits due upon retirement.

VCS Targeted Funding

Rationale	Dollar Value
2% of Budget (2025-26 Budget is \$109,771,405)	\$2,195,428

* This balance reflects the new standard issued by the Governmental Accounting Standards Board (GASB): GASB Statement No. 101, Compensated Absences, effective with the June 30, 2025 financial statements.

Workers' Compensation Insurance Reserve (GML Section 6-j)

Purpose

To make payments towards compensation and benefits, medical, hospital, or other expenses authorized by Article Two of the Workmen's Compensation Law and expenses of administering the self-insurance program for such School District.

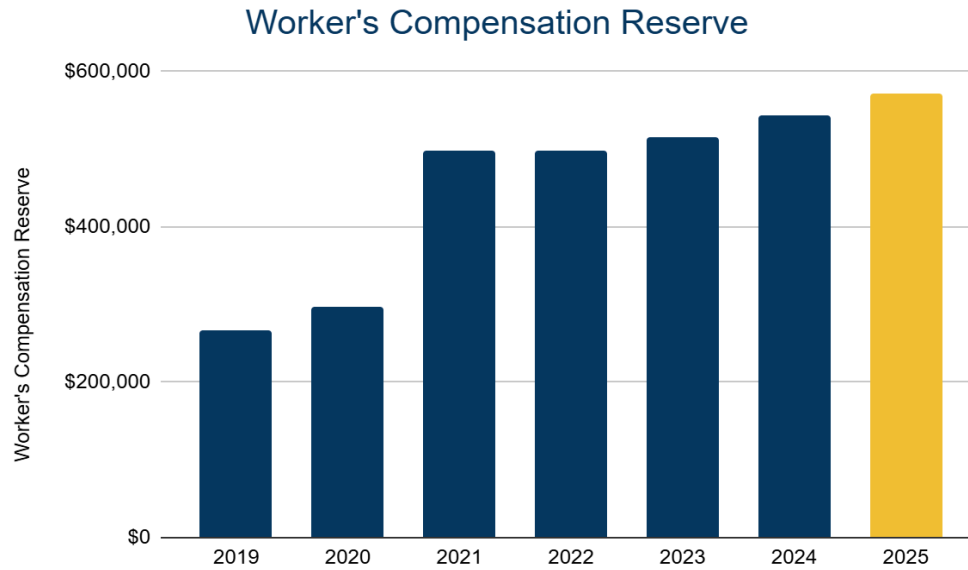
Source of Funds

Budgetary appropriations, amounts from certain other reserve funds, subject to permissive referendum; other funds that may be legally appropriated.

Use of Unexpended Balance

If at the end of any fiscal year, the moneys in the fund exceed amounts required to be paid for compensation, benefits, and expenses, plus any additional amount needed to pay all pending claims, the governing board, within 60 days of the close of such fiscal year, may elect to transfer all or part of the excess amount to certain other reserve funds or may apply all or part of the excess to the budget appropriation of the next succeeding fiscal year.

Analysis



	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
Workers Compensation	\$543,350	\$0	\$27,787	\$0	\$571,137

Analysis

This reserve is utilized as a budget appropriation to support the cost of the District’s participation in a self-funded workers' compensation consortium (WFLSWCP). Due to this plan's financial performance over the most recent years, the District has benefited from low premium increases.

VCS Targeted Funding

Rationale	Dollar Value
3 Years Annual Expense (24/25 expense of \$283,823)	\$851,469

Tax Certiorari Reserve (NYS Education Law 3651)

Purpose

Payment of judgements and claims in tax certiorari proceedings in accordance with article seven of the real property tax law, without approval of the qualified voters of the District, provided, however, that the total of the monies held in such reserve shall not exceed that amount which might reasonably be deemed necessary to meet anticipated judgements and claims arising out of such tax certiorari proceedings.

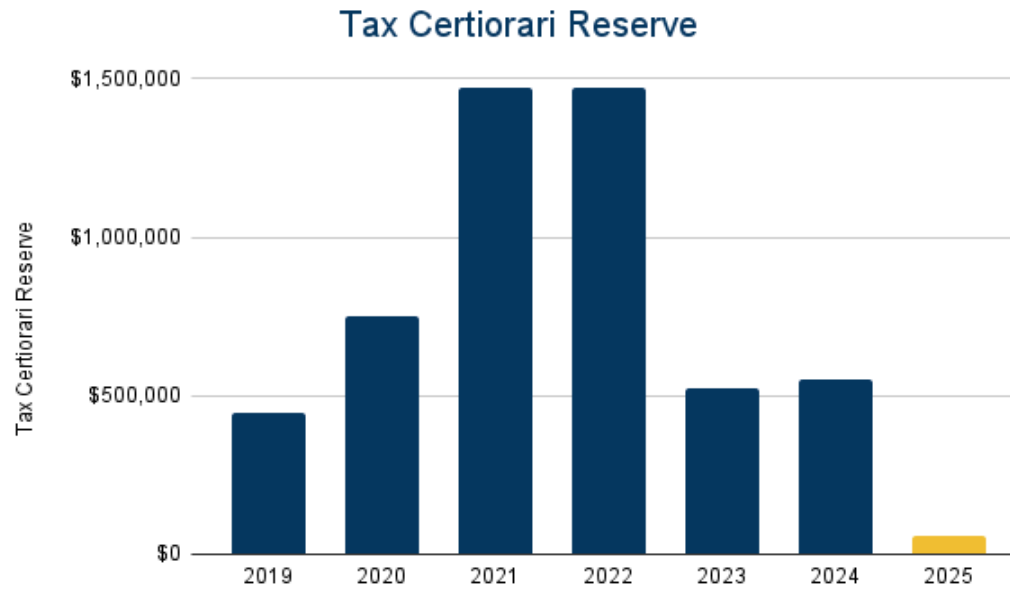
Source of Funds

Budgetary appropriations, amounts from certain other reserve funds, subject to permissive referendum; other funds that may be legally appropriated.

Use of Unexpended Balance

Funds that are not expended for the payment of judgments or claims for the tax roll in the year the moneys are deposited into the fund and/or that will not be “reasonably required to pay any such judgment or claim, must be returned to the general fund on or before the first day of the fourth fiscal year following the deposit of such moneys to the reserve fund.

Analysis



Tax Certiorari	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
Tax Certiorari	\$549,855	\$00	\$10,207	(\$500,000)*	\$60,062

*Includes \$500,000 transferred to the Capital Reserve

Analysis

The District can carry a balance in this reserve up to the full exposure of open/pending tax certiorari cases. The District transferred \$500,000 from this reserve in July 2024 to help bolster the capital reserves in anticipation of a successful capital project vote in October 2024.

The District's total aggregate estimated exposure for open tax certiorari cases is approximately \$700,000. However, for this full exposure to be realized, each outstanding assessment challenge would need to be successful to the full extent requested by the petitioner.

Rationale	Dollar Value
Full value of pending exposure	<\$2,600,000

Reserve for Liability (Education Law 1709, 8-c)

Purpose

To establish and maintain a program of reserves to cover property loss and liability claims.

Source of Funds

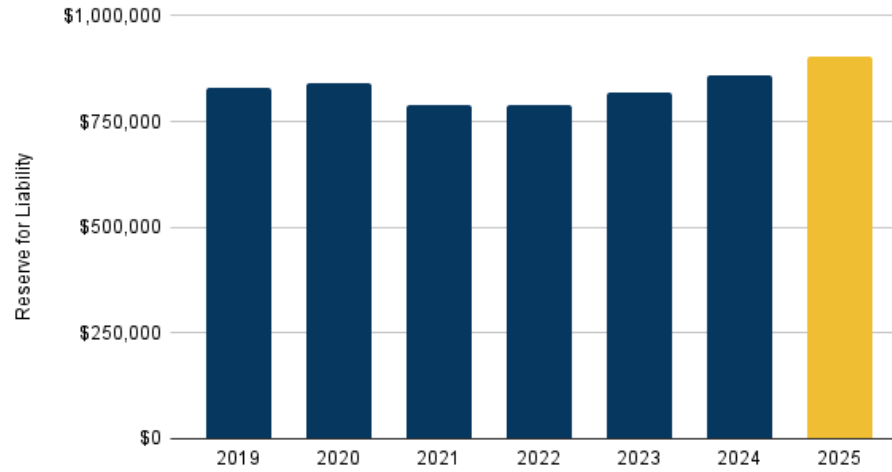
Budgetary appropriations, amounts from certain other reserve funds, subject to permissive referendum; other funds that may be legally appropriated.

Use of Unexpended Balance

The balance of the reserve shall not exceed three percent, exclusive of any planned balance presently authorized, of the annual budget of the District to cover property loss and liability claims. Payments from such reserves funds shall not be made for purposes other than those for which such funds were established without authorization by vote of the electors of the District, except that such Board may authorize use of such funds other than amounts allocated for unsettled claims or suits including expenses in connection therewith to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan.

Analysis

Reserve for Liability



Liability	2024 End Balance	2024 -2025 Utilization	2024-2025 Interest Earned	2024-2025 Funding	2025 End Balance
Liability	\$860,467	\$0	\$44,004		\$904,471

Analysis

The reserve for liability is used to pay for expenses related to legal proceedings. The maximum funding level of this reserve is 3% of budget, and this reserve can be utilized to insulate the District against the risk of property loss or liability claims.

Rationale	Dollar Value
Board of Education Discretion Up to 3% of the Budget (2025-2026 budget = \$109,771,405)	< \$3,293,142

Appendix

Reserve Fund Authorizations

Retirement Contribution Reserve (ERS) Board Resolution Passed 8/16/2007 by a vote of 7-0	Retirement Contribution Reserve (TRS Subfund) Board Resolution Passed 6/13/2019 by a vote of 6-0
Reserve for Liability Board Resolution Passed 8/12/2004 by a vote of 7-0	Unemployment Insurance Reserve Fund Board Resolution Passed 9/12/1991 by a vote of 6-0
Employee Benefit Accrued Liability Reserve Fund Board Resolution Passed 8/13/2002	Workers Compensation Reserve Board Resolution Passed 1/17/2019 by a vote of 7-0
Tax Certiorari Reserve Board Resolution Passed 8/13/1998 by a vote of 7-0	Bus Purchase Reserve Fund (Capital) Board Resolution on 4/6/2022 by a vote of 7-0 Carried by a community vote on May 17, 2022, of 2647-1868
2021 Capital Reserve Fund: Board Resolution on 4/15/2021 by a vote of 7-0 Carried by a community vote on May 18, 2021, of 1133-380	Technology Reserve Fund (Capital) Board Resolution on 4/15/2021 by a vote of 7-0 Carried by a community vote on May 18, 2021, of 1141-381
2022 Capital Reserve Fund Board Resolution on 4/6/2022 by a vote of 7-0 Carried by a community vote on May 17, 2022, of 2669-1861	2024 Capital Reserve Fund Board Resolution on 3/14/2021 by a vote of 7-0 Carried by a community vote on May 21, 2024, of 985-264 Term: 10 Years Funding Cap: \$20,000,000



**Victor Central Schools
COURSE PROPOSAL FORM**

GENERAL INFORMATION	
1. COURSE TITLE:	Introduction to Python
2. DEPARTMENT:	Math / Computer Science
3. SCHOOL:	Senior High
4. GRADE LEVELS/STUDENT POPULATION IMPACTED:	Sophomores, Juniors, and Seniors
5. COURSE CREDIT: <i>Is the course credit bearing? If so, indicate the amount of credit to be awarded: FULL YEAR: 1.0, SEMESTER: 0.5, TRIMESTER 0.3, QUARTER 0.25; Is college credit available for this course? From what source?</i>	Full Year Course 1.0 Credits
6. DATE SUBMITTED:	9/29/2025
7. SUBMITTED BY <i>Please list all those that collaborated on this proposal.</i>	Chris Wuest Carrie Goodell
8. PREREQUISITES <i>List any prerequisite coursework.</i>	Computer Science 1 and Comp Science 2
9. COURSE FORMAT: <i>Is the course traditional, hybrid, fully online, and/or offered during the summer?</i>	Traditional



**Victor Central Schools
COURSE PROPOSAL FORM**

COURSE INFORMATION	
<p>10. COURSE GOALS/AREAS OF STUDY: <i>Please describe the goals/areas of study of the proposed course. If applicable, please describe the alignment to content area learning standards, including other areas as applicable (Digital Fluency, CR-SE, SEL Benchmarks, Industry Standards) and/or graduation pathways.</i></p>	<p>This course will directly align to Harvard’s CS50 Python course. This will be an introductory course to Python that students would typically receive in their first semester in college.</p>
<p>11. STUDENT LEARNING OUTCOMES: <i>Please provide a summary of the anticipated student learning outcomes and/or proposed transferable impact on student learning and achievement.</i></p>	<ol style="list-style-type: none"> 1) Students will be able to write a program in Python. 2) Students will be able to collect large amounts of data and analyze using Python tools 3) Students will be exposed to a much more sophisticated IDE than they have been using in Computer Science 1/2
<p>12. DOES THIS COURSE REPLACE AN EXISTING ONE, IF NOT, HOW DOES THIS COURSE FIT WITHIN THE EXISTING PROGRAM OF COURSES? If so, which one(s)?</p>	<p>No</p>



**Victor Central Schools
COURSE PROPOSAL FORM**

<p>13. HOW WAS THE NEED FOR THIS COURSE IDENTIFIED? <i>Please describe the data, including stakeholder feedback, that you are using to demonstrate need.</i></p>	<p>As part of the Computer Science Program Review, we are working to develop a 4-year programming sequence to provide students with a well-rounded and rigorous learning experience. In addition, we are looking for ways to create various entry points for students. DSA was created for students who go through the traditional pathway of Computer Science 1/2, and then AP Computer Science. This will allow students who just have one year of experience to pick their journey or even double up on Computer Science courses.</p> <p>Additionally, I surveyed 20 different alumni who currently have a Computer Science job and they all recommended that our students learn Python before they graduate. They also assured me that AI won't take over the Computer Science field, even though this is the current rhetoric in the news. AI will change how we program as a society but there will always be a need. To this point, DQ Hou, RIT's Department Chair of Software Engineering, told me: "AI will not completely replace computer programmers, but it will significantly change the role by automating repetitive tasks and augmenting developers' capabilities. Programmers will need to adapt by learning new skills, focusing on creative and complex problem-solving, and learning how to work collaboratively with AI tools to increase productivity."</p> <p>By providing our students with another opportunity to work on creative and complex problem-solving will only prepare them better for their future.</p>
<p>14. WILL THIS COURSE NECESSITATE THE ADDITION OF STAFF? <i>If so, please project the number of new FTE anticipated.</i></p>	<p>We will work closely with the Math Department to make sure this won't affect staff numbers. Dawn, Carrie, and Chris will work closely with Guidance during scheduling time to help these efforts.</p>
<p>COURSE INFORMATION</p>	
<p>15. WHAT ARE THE ANTICIPATED EXPENSES? <i>Please include an itemized list of anticipated expenses (software, text materials, field trips, equipment,</i></p>	<p>Curriculum Writing - 5 Summer Days 6 hours x 6 days = 36 hours 36 hours x \$40 = \$1,440</p>



**Victor Central Schools
COURSE PROPOSAL FORM**

<p><i>etc..). Include the projection of the time (in days) needed to write the curriculum or specific teacher training needed.</i></p>	
<p>16. PROVIDE THE DRAFT COURSE DESCRIPTION. <i>(Attach additional documents or links as necessary)</i></p>	<p>Introduction to Python will be a very similar design to the current Introduction to Computer Science 1/2. Students will learn the basics of Python in a projected oriented setting. We can utilize the TI-84 calculator as a real-life tool to see Python in action to make learning more tangible. In addition, students will also learn how to take information from websites and analyze the information that we take in. This course was inspired from Harvard’s CS50 Python course and from past alumni emphasizing the need for students to know Java and Python before going to college.</p>
<p>17. HOW WILL THE SUCCESS OF THE COURSE BE MEASURED OR MONITORED?</p>	<p>Periodic meetings with Carrie Goodell and feedback from the students who enroll in the course. Student performance data (assessments and projects) WBL exposure / experiences</p>

Please attach any additional information in support of your proposal.

Director’s Feedback/ Endorsement: ***Carrie Goodell***

Principal’s Feedback/Endorsement: ***Kathryn Pyle***

Assistant Superintendent’s Feedback/Endorsement: ***Karen Finter*** *This course will support the Computer Science Pathway at VSHS and will provide an opportunity for students outside of AP-level coursework to gain valuable experience programming in a transferable coding language.*

Date Submitted to the VCS Curriculum Council: 12/10/2025

Curriculum Council Feedback:

- High enthusiasm for the program, aligned with previous program recommendations
- Transferability of skills across a wide range of subject areas and pathways

Enthusiastic endorsement from the Curriculum Council.

Date Submitted to the VCS Board of Education: 1/13/2026

Date Approved by the VCS Board of Education: _____

****Fieldtrip Form Starting January 2025****

You have been requested to review the following:

Is this an overnight trip?:	Yes
Requestor's Email Address:	DaytonA@victorschools.org
Requestor's First Name:	Alyssa
Requestor's Last Name:	Dayton
School Building:	HS
Please select the correct Nurse for your building.:	HS, Kim Spitzer
Course / Grade Level of Students::	9th-12th
Select the appropriate type of field trip:	Athletics
Have BOTH the District and Building calendars been checked for potential conflicts?:	Yes
Estimated number of Students::	23
Departure Date::	Jan 29, 2026 January 28, 2026
Place of Departure::	Victor Senior High
Type of Transportation::	Charter Bus
Departure Time::	2:45 PM
Destination (include EXACT address)::	Frederick Douglass Greater Rochester International Airport, 1200 Brooks Ave, Rochester, NY 14624
Time you plan to REACH your destination::	3:30 PM
Return Date::	Feb 02, 2026
Time you plan to LEAVE your destination::	6:25 PM
Estimated Round-Trip Mileage:	N/A
Return Time::	9:15 PM
Would you like the bus to stay with the group or may it return at a different time?:	No, the bus can return at a different time

Arrangements for meals (if necessary)::	N/A
Preparation: How will the student be prepared for the trip as an instructional activity?:	N/A
On trip: What instructional activities will occur on the trip?:	N/A
Upon Return: What activities will occur to enrich the experience and determine if the objectives were accomplished?:	N/A
What instructional provisions have been made to help participants keep up with other classes that they will miss?:	Student Athletes will be required to communicate with any & all teachers prior to leaving to get any missed assignments or work that will need to be completed.
What specific instructional plans have been made for any student missing the field trip?:	N/A
Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the time period of this field trip.:	N/A
Do you have any supporting documents such as an itinerary?:	Yes
Estimated Number of Chaperones (including teachers/staff/parents)::	3 Coaches
Special arrangements, instructions, or comments::	This trip is completely paid for by our Booster Club, athletes are only responsible for snacks and food at the competition venue and "extras" purchased throughout the trip. Team Dinners, competition registration, flights and hotels are all covered by VCBA through fundraisers ran throughout the year.
Will you be requesting this trip again next year?:	Yes
School and/or District Funding Requested?:	No
If fundraising is involved, please describe::	VCBA hosts and runs fundraisers all year long.
Who will be paying for bus transportation (if someone other than VCSD)?:	VCBA
Out of Pocket Cost to Student (if any)::	N/A
Cost to Chaperone (if any)::	N/A
Cost Breakdown per Student - Event Fee::	\$195

Cost Breakdown per Student - Meals::	\$100
Cost Breakdown per Student - Travel::	\$295
Cost Breakdown per Student - Other::	N/A
Cost Breakdown per Student TOTAL::	\$590
Short Description or Name of Field Trip:	NHSCC UCA Nationals
If you have a supporting itinerary please email it to selleckk@victorschools.org PLEASE NOTE- Itineraries are MANDATORY for overnight trips. Please include the name of the club on the top of the itinerary.:	Yes, I email the itinerary to selleckk@victorschools.org
Email Address:	DaytonA@victorschools.org

Approval history In progress

Copy Sent to clinkk@victorschools.org
 Approved by siestob@victorschools.org
 Approved by finterk@victorschools.org
 Approved by weimerd@victorschools.org
 Copy Sent to renkertk@victorschools.org
 Approved by clinkk@victorschools.org