



WEST VALLEY CENTRAL SCHOOL

School and Community Working Together

VOLUME 31, No. 11

2025-2026 BUDGET ISSUE

A BUDGET FOCUSED ON EDUCATIONAL GOALS

We are excited to present our recommended school budget for the 2025-26 academic year, amounting to \$10,132,000. Our revenue projections are steady, and we have worked tirelessly to propose a budget that elegantly balances our students' aspirations with prudent fiscal management.

This carefully prepared budget includes a modest increase, allowing us to maintain all existing programs, athletics, and services without interruptions. The tax levy will be set at 2.71%, which equates to an increase of \$83,943 from the previous year. This thoughtful adjustment supports our mission and aims to lessen the financial impact on our valued taxpayers.

- ▶ Ongoing collaboration with neighboring districts to expand our students' academic, co-curricular, and athletic opportunities.

It's essential to recognize that while our district has successfully generated a fund balance in previous years, the road ahead may present challenges without significant increases in future state revenues.

We take great pride in presenting a budget that continues to invest in our students, strengthens our programs, and positions our district for a bright and prosperous future. Thank you for your unwavering support of our school!

KEY FEATURES OF THE 2025-26 BUDGET:

- ▶ Continued support for all BOCES programs that enhance student learning and services.
- ▶ A dedicated \$100,000 Capital Outlay Project aimed at enhancing our facilities.
- ▶ Funding for a School Resource Officer within the General Fund, reinforcing our commitment to the safety of our students and staff.

Respectfully,

West Valley Central School Board of Education

West Valley Central School Board of Education

BOARD OF EDUCATION



Heather Klahn
President



Charlie Davis
Vice President



Jonathan Boberg
Member



Tracy Chai
Member



Adam Fisher
Member



George Kazmierczak
Member



Melissa Pearl
Member

May 20, 2025

Annual Budget Vote and Board of Education Election from Noon to 9:00 p.m. in WVCS Foyer

Proposition 1:

Proposed Budget of \$10,132,000

Tax Levy Increase of 2.71%

Proposition 2:

Purchase of a 65-Passenger School Bus (and related equipment) for the transportation program (using monies already on hand in the transportation reserve fund).

BE IT RESOLVED, that the Board of Education of the West Valley Central School District is hereby authorized to purchase one (1) 65-passenger Conventional Front-Engine School Bus (and related equipment) at a maximum estimated cost of \$177,829.92 by utilizing that amount of funds currently on hand in the District's Transportation Reserve Fund, without therefore needing to borrow.

Board Member Election

3 seats were available and candidates have chosen their seat.

5-year term available

choose either:

Charles Davis or write someone in

5-year term available

choose either:

Heather Klahn or write someone in

3-year term available (remainder of a 5-year term)

choose either:

Melissa Pearl or write someone in

Budget Hearing

May 13, 2025, 6:00 p.m.

Multi-Purpose Conference Room

School Budget Vote

Tuesday, May 20, 2025

Noon until 9:00 p.m.

Location is WVCS Foyer

Board Candidates



CHARLES DAVIS AND HEATHER KLAHN (5-YEAR TERMS)

Charles Davis and Heather Klahn will complete 5 years of service on the West Valley Central Board of Education this June. Heather has served as the President and Charles as Vice President. They are each seeking another 5-year term.



MELISSA PEARL (3-YEAR TERM)

"I'm seeking a seat as a board member on the West Valley Central School Board because I am committed to the success of our students and the continued strength of our school community. As a resident of West Valley for the past 10 years and a proud parent of a daughter in the 3rd grade, I have a personal investment in the quality of education and the future of our district. I believe in promoting transparency, encouraging community involvement, and working collaboratively to ensure all students have the resources and support they need to thrive for many more years."



Personal Registration

Personal Registration has been **rescheduled** from May 6 to May 12 between the hours of 3:00 p.m. and 7:00 p.m. in the WVCS foyer of the school. Please provide your government issued photo ID and an additional item showing proof of residency, for example, a utility bill. You will also need to share your social security number with the District Clerk. Please contact Carolyn Boberg at 716-942-3100, ext. 4102 if you have any questions.



ESTIMATED TAX BILL COMPARISON

Full Value of Property \$50,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$0	\$0	\$0
With Basic STAR	\$225	\$289	\$64
Without STAR	\$629	\$693	\$64

Full Value of Property \$70,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$0	\$0	\$0
With Basic STAR	\$477	\$566	\$89
Without STAR	\$881	\$970	\$89

Full Value of Property \$100,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$163	\$291	\$128
With Basic STAR	\$854	\$982	\$128
Without STAR	\$1,258	\$1,386	\$128

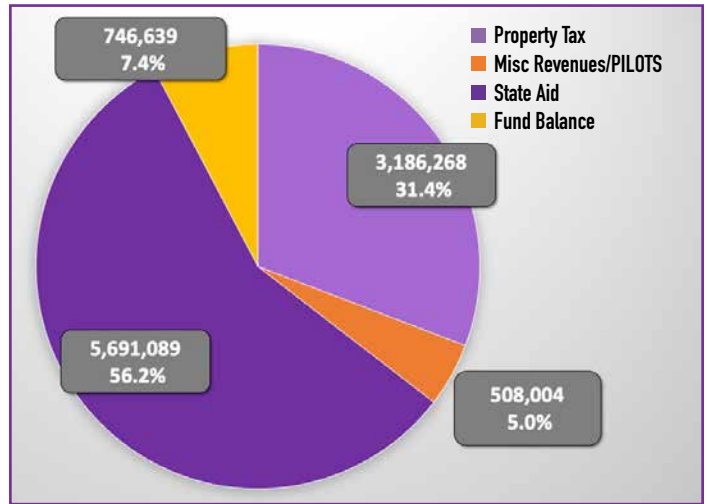
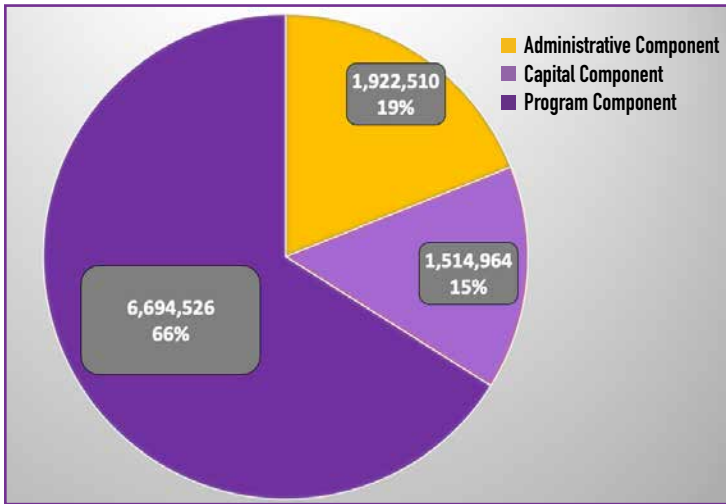
Full Value of Property \$150,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$792	\$984	\$192
With Basic STAR	\$1,483	\$1,675	\$192
Without STAR	\$1,887	\$2,079	\$192

****Estimated tax increases are based on 2024 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2025.**



2025-2026 THREE-PART BUDGET

2025-2026 REVENUE BUDGET



PROPERTY TAX LEVY

\$3,186,268

REVENUE BUDGET

	2024-25 Budget	2025-26 Budget	% Change
Property Tax	\$3,102,325	\$3,186,268	2.71%
Misc Revenues/PILOTS	456,467	508,004	11.29%
State Aid	5,564,169	5,691,089	2.28%
All Appropriated Balances	755,494	746,639	-1.17%
TOTAL REVENUE	\$9,878,455	\$10,132,000	2.57%



THE RELATIONSHIP BETWEEN ASSESSMENTS AND TAXES

It is important that property owners understand the relationship between spending (in the form of budgets), assessments, tax rates and taxes.



ASSESSED VALUE

Assessments determine how the total tax is shared among the property owners of each town within the school district.

- All parcels of real property must be assessed at a uniform percentage of current fair market value.
- The law, however, does not specify how fair market value is determined. Each town has its own assessor (or may share one) who makes this determination.
- As a result, homes in one town may be assessed at 40% of their value, while those in a neighboring town are assessed at 90 of their value, all of which are located within the same school district.

EQUALIZATION RATES

An equalization rate is New York State's measure of a Town's level of assessment.

$$\text{Equalization Rate} = \frac{\text{Total Assessed Value of a Town}}{\text{Total Market Value of a Town}}$$

$$\text{Full Market Value} = \frac{\text{Total Assessed Value of a Town}}{\text{Equalization Rate}}$$

Once the full market value is determined, school districts can determine how much must be collected from each township.

TAX LEVY

- The tax levy is the total amount of dollars needed to be raised in real property tax by the school district.
- The levy is calculated by adding all other revenue to support the budget (state aid, sales tax, other revenue) and subtracting that from the expenditures. What you are short is the levy.
- School districts determine the total amount to be levied which must not exceed the allowable levy limit or "tax cap".

TAX RATES

The rate is calculated by dividing the total assessed value of each township by the total amount of the levy to be raised.

$$\text{Tax Rate} = \frac{\text{Tax Dollars Required}}{\text{Taxable Assessed Value}}$$

School tax rates will be established in August after the individual town assessors provide final assessment rolls and equalization rates to the district.

UNDERSTANDING YOUR TAX BILL

- Your individual tax bill is the result of West Valley's budget, the assessed value of your home, your town's equalization rate, and the value of STAR in your town.
- Please contact the School Tax Collector, Patricia Dashnaw, if you have any questions after you receive your tax bill. 716-942-6016 Ext. 5.
- If you have any questions regarding this presentation or the budget process, please contact Barbara Sporyz at 716-942-3103.



EXPLANATION OF THREE-PART BUDGET PRESENTATION

Chapter 436 of the Laws of 1997 require public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components: administrative, capital, and program:

- **Administrative Component:** Includes expenses associated with the operation of the school board, superintendent's office, and business office.

Includes salaries and benefits for all certified administrators and supervisors who spend a majority of their time performing administrative duties, consulting costs not directly related to instructional programs, and all other activities that are administrative in nature.

- **Capital Component:** Includes debt service for all facilities financed by bonds and notes of the district, lease expenditures, costs resulting from judgments in tax certiorari proceedings, awards from court judgments, administrative orders and settled claims, cost of construction, acquisition, reconstruction, rehabilitation, and improvements of school buildings, all expenses associated with custodial and maintenance salaries and benefits, service contracts, supplies, utilities, maintenance, and repair of school facilities.

- **Program Component:** Includes salaries and benefits of teachers and any school administrator or supervisor who spend a majority of their time performing teaching duties, and all transportation operating expenses.

SCHOOL BUS PURCHASE PROPOSITION #2

The 2025-2026 budget provides a line item for the purchase of a 65-passenger school bus. The cost of the bus is \$177,829.92. The budget appropriates the \$177,829.92 from the Transportation Reserve to cover the cost of the bus. Therefore, there is no impact on your school tax bill as a result. In addition, New York State provides direct aid to schools for transportation expenses. For every dollar spent on the bus purchase the district will receive approximately 75 cents per dollar back from New York State. This reduces the local cost to approximately \$44,457.48.

The district is approximately 64 square miles in size. We have four regular bus runs as well as bus runs that transport our students with special needs. It is a top priority for the Board of Education and school administration to keep our students safe going to and from school.

2025-2026 THREE-PART BUDGET

Admin. Component	2024-25	2025-26	% Change
District Offices/BOE/Ins/Data Processing	\$1,173,205.00	\$1,204,419.00	2.7%
BOCES Administration	\$83,000.00	\$86,379.00	4.1%
School Supervision/Admin/Training	\$268,700.00	\$311,745.00	16.0%
Benefits	\$387,996.00	\$319,967.00	-17.5%
Total	\$1,912,901.00	\$1,922,510.00	0.5%

Capital Component	2024-25	2025-26	% Change
Operations & Maintenance	\$683,500.00	\$712,000.00	4.2%
Bus Capital Purchase	103,000.00	177,830.00	72.7%
Debt Service	339,900.00	265,000.00	-22.0%
Capital Outlay	100,000.00	100,000.00	0.0%
Benefits	258,123.00	260,134.00	0.8%
Total	\$1,484,523.00	\$1,514,964.00	2.1%

Program Component	2024-25	2025-26	% Change
Regular Instruction	\$1,975,300.00	\$2,080,342.00	5.3%
Special Education	843,500.00	804,500.00	-4.6%
Special Areas	925,262.00	947,025.00	2.4%
Athletics & Co-Curricular	145,100.00	152,000.00	4.8%
Transportation	551,588.00	599,529.00	8.7%
Interfund Transfers	10,000.00	10,000.00	0.0%
Benefits	2,030,281.00	2,101,130.00	3.5%
Total	\$6,481,031.00	\$6,694,526.00	3.3%

TOTAL	\$9,878,455.00	\$10,132,000.00	2.57%
--------------	-----------------------	------------------------	--------------

COMPONENT BUDGET SUMMARY 2025-2026

	2024-25	2025-26	% Change
Administration	\$1,912,901.00	\$1,922,510.00	0.5%
Capital	1,484,523.00	1,514,964.00	2.1%
Program	6,481,031.00	6,694,526.00	3.3%
Total	\$9,878,455.00	\$10,132,000.00	2.57%



WEST VALLEY CENTRAL SCHOOL

5359 School St. • West Valley, NY 14171
(716) 942-3100

NON PROFIT ORGANIZATION
U.S. POSTAGE PAID
Permit No. 5
West Valley, NY

BOARD OF EDUCATION

Heather Klahn, President
Charlie Davis, Vice President
Jonathan Boberg
Tracy Chai
Adam Fisher
George Kazmierczak
Melissa Pearl

OR CURRENT RESIDENT

POSTAL PATRON LOCAL

ADMINISTRATION

Donald Putnam, Superintendent
Barbara Sporyz, Business Administrator
Daniel Amodeo, Pre-K–12 Principal, Curriculum Coordinator
John Collins, Assistant Principal, CSE/CPSE/504 Chairperson

MAY 20th VOTE DAY EVENTS

STEAM Fair

5:00-7:00 p.m.



Explore student projects in science, technology, engineering, art, and math—including 3D printing, robot demos, an art show, solar system models, and more!



Farm Market

3:00–4:30 p.m.

Shop a great selection of fresh, healthy, and locally grown produce.

**Class of 2025 hosts:
Pulled Pork Dinner**

3:00–7:00 p.m.

\$8 Includes: Pulled pork sandwich, potato salad, coleslaw, chips, and a drink

**Senior Night:
Track Meet vs. CLV**

5:00 p.m.

Concessions provided by the Sports Boosters.