

WEST VALLEY CENTRAL SCHOOL

2026-2027 Preliminary Budget Overview

March 10, 2026

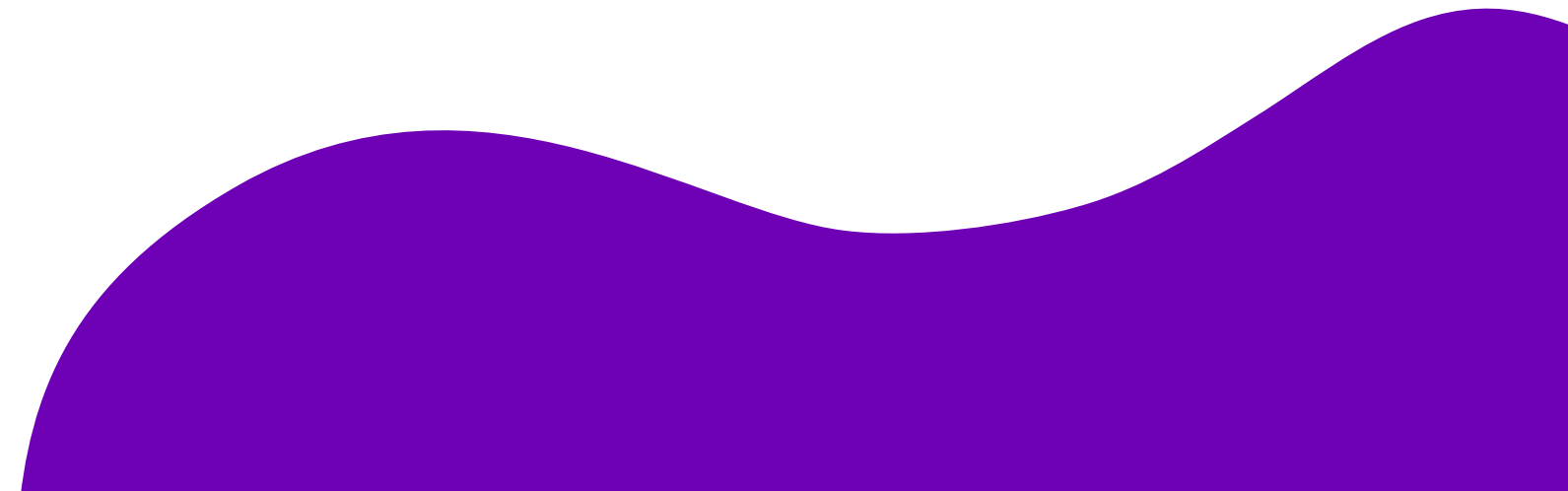




2026-2027 Preliminary Budget

Overview

- Preliminary budget development is underway.
- Revenues and expenditures are still being refined.
- State Aid figures have not yet been finalized.
- We are evaluating expenditure trends, revenues, and appropriate use of fund balance.





2026-2027 Preliminary Budget

Revenue Outlook

- Planning for a tax levy increase of no more than 1.5%.
- Interest earnings increased this year due to higher market rates.
- Interest revenue may help offset budget pressures.
- Final State Aid numbers are pending from New York State.

Class 2

Class 3

Maximum Allowable Tax Levy: \$3,272,815 Increase of \$86,547 or 2.72%





2026-2027 Preliminary Budget

Budget Snapshot

2025-2026 Budget:	\$10,132,000
2026-2027 Preliminary Budget:	\$10,838,893
\$ Change:	+\$706,893
% Change:	6.98%



2026-2027 Preliminary Budget

Change by Category



Category	2025-2026 Budget	2026-2027 Budget	\$ Change
Salaries	3,909,660	4,040,529	130,868
Benefits	2,681,231	2,771,175	89,944
BOCES	1,894,479	2,197,889	303,410
Contractual/Other	657,700	754,100	96,400
Supplies and Textbooks	300,900	307,000	6,100
Equipment	238,030	62,200	(175,830)
Tuition	75,000	200,000	125,000
Debt Service	265,000	396,000	131,000
Interfund Transfer	110,000	110,000	-
Totals	10,132,000	10,838,893	706,893





2026-2027 Preliminary Budget

Budget Pressures

- BOCES services
- Special education tuition
- Employee benefits
- Utility costs
- Inflation on contractual services



2026-2027 Preliminary Budget

Revenues by Category



Category	2025-2026 Budget	2026-2027 Budget	\$ Change
Tax Levy	3,186,268	3,234,062	47,794
PILOTS/Penalties	306,404	316,151	9,747
Interest and Earnings	40,000	125,000	85,000
State Aid	5,393,223	5,919,765	526,542
Other Revenues	459,430	308,915	(150,515)
Fund Balance	746,675	935,000	188,325
Totals	10,132,000	10,838,893	706,893

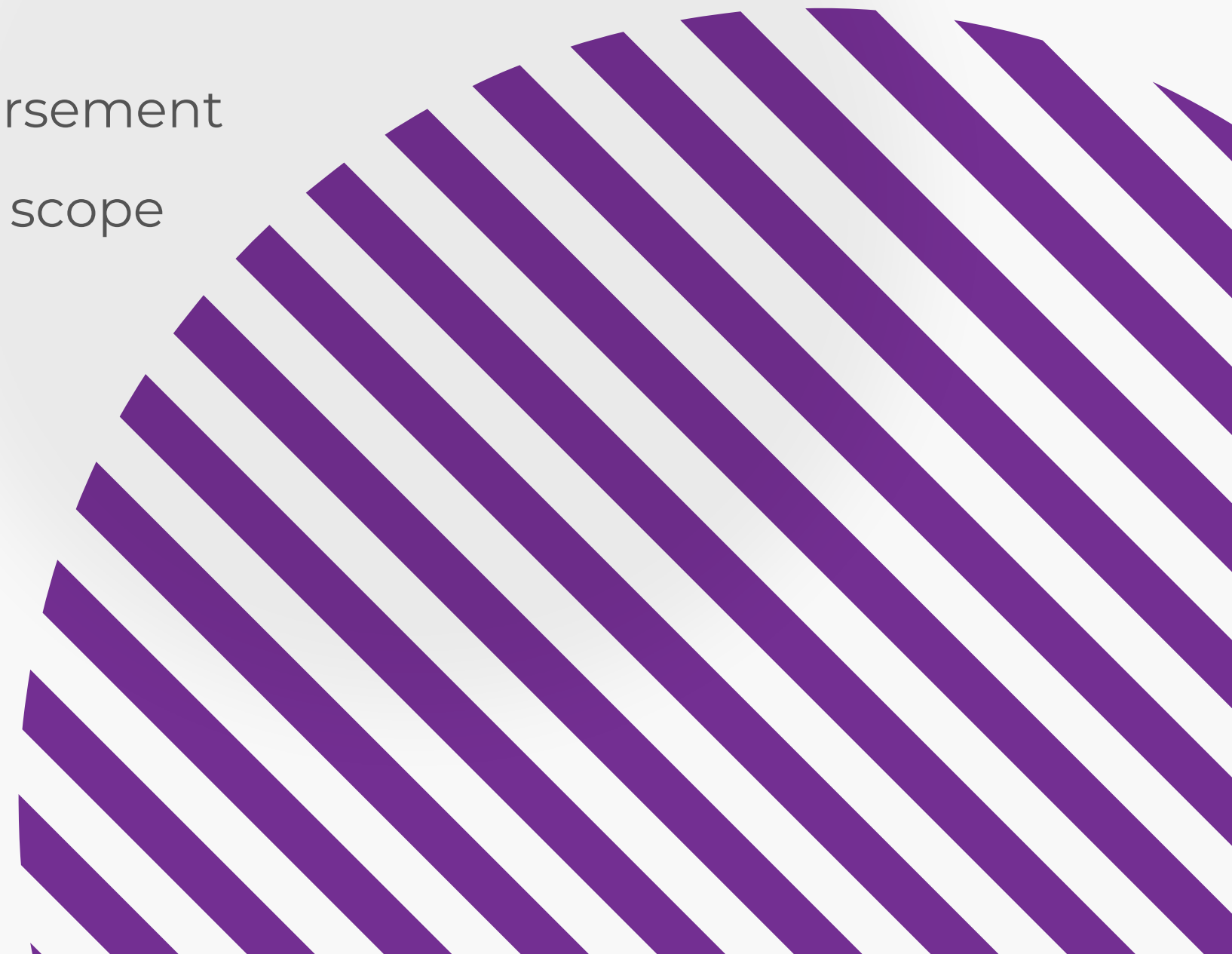




2026-2027 Preliminary Budget

Capital Outlay Planning

- \$100,000 included in the preliminary budget
- Capital Outlay projects receive state aid reimbursement
- Board workshop on March 23 to narrow project scope





2026-2027

Reserve Planning

- Possible 10-Year Capital Reserve
- Transportation Reserve
- Equipment or Repair Reserve

Use of Current Transportation Reserve to Purchase:

One 34 Passenger Gasoline School Bus - Cost: \$109,263

One 2026 Dodge Durango - Cost: \$34,900

Two 2026 Chrysler Pacifica Mini-Vans - Cost: TBD





2026-2027 Preliminary Budget Information Needed

- Final New York State Aid numbers
- Health insurance premium rate updates
- BOCES service confirmations
- Special Education enrollment adjustments





Budget Timeline

March 23 – Board Workshop

April 21 – Detailed Budget Presentation

April 21– Budget Adoption

May 12 - Budget Hearing

May 19 – Budget Vote

