



Superintendent's Recommended Budget

2026-2027 Budget

Board of Education – March 23, 2026

MISSION & PRIORITIES

Our mission centers on curiosity, high expectations, and empowering every learner to achieve at high levels

At Valley Central, we champion curiosity and set high expectations. Our mission is to empower every member to achieve at high levels and embrace the joy of continuous learning.

OUR DISTRICT PRIORITIES

- Elevating Student Success & Engagement
- Community Belonging & VC Pride
- Clear & Transparent Communications



Today's Agenda

Superintendent's Recommended Budget

- Goals and Drivers of the Budget
- Revenue
- Budget Summary
- Three Part Budget

Additional Propositions

- Proposition 2 - Capital Project 2026
- Proposition 3 - Capital Reserve Fund 2026



Drivers of the FY 2027 Budget Increase

Major Cost Drivers

- Transportation Contract (Re-bid)
- Special Education Costs
- Contractual Salary Increases
- Health Insurance Increases

Operational and Program Costs

- Substitute Cost Increases
- Home Tutoring Cost Increases
- Technology Cost Increases

Debt Service *(offset by building aid revenue)*



BUDGET DEVELOPMENT

Budget development goals shape resource allocation and decision-making

- Maintain and strengthen programs that demonstrate positive student impact
- Adhere to the NYS tax cap while maximizing instructional value
- Manage fund balance and reserves to ensure long-term fiscal stability
- Reallocate resources based on enrollment and student needs
- Protect core instructional programs during economic uncertainty
- Enhance and upgrade facilities to support safety and learning environments
- Align spending with strategic plan priorities



Staffing Reductions and Budget Reallocations

Staffing changes in this budget fall into three categories:

1. Reductions – positions eliminated that result in net budget savings
2. Personnel reallocations – positions filled using existing staff
3. Salary reallocations – positions not replaced where salary savings are redirected to cover increased costs in other areas



Budget Reductions to Offset Budget Increase

1. Reduction of Positions (2)
 - Physical education teachers (one secondary level / one elementary level)
2. Reallocation of Personnel (3)
 - Guidance counselor
 - Secondary special education teacher
 - Secondary math teacher
3. Reallocation of Salaries (5)
 - Special Education
 - Budgeted Elementary Teacher (not filled)
 - Secondary Special Education Teacher
 - District of Location Teacher
 - Hall Monitors (2)



Budget Additions

- ENL teacher
- Field Trips (*one elementary grade level*)
- Network Security Analyst position
- Payroll and Benefits Office position
- Speech teacher



Tax Levy Limit vs. Proposed Levy

The proposed tax levy increase of 2.98% remains below the allowable tax cap of 3.44%.



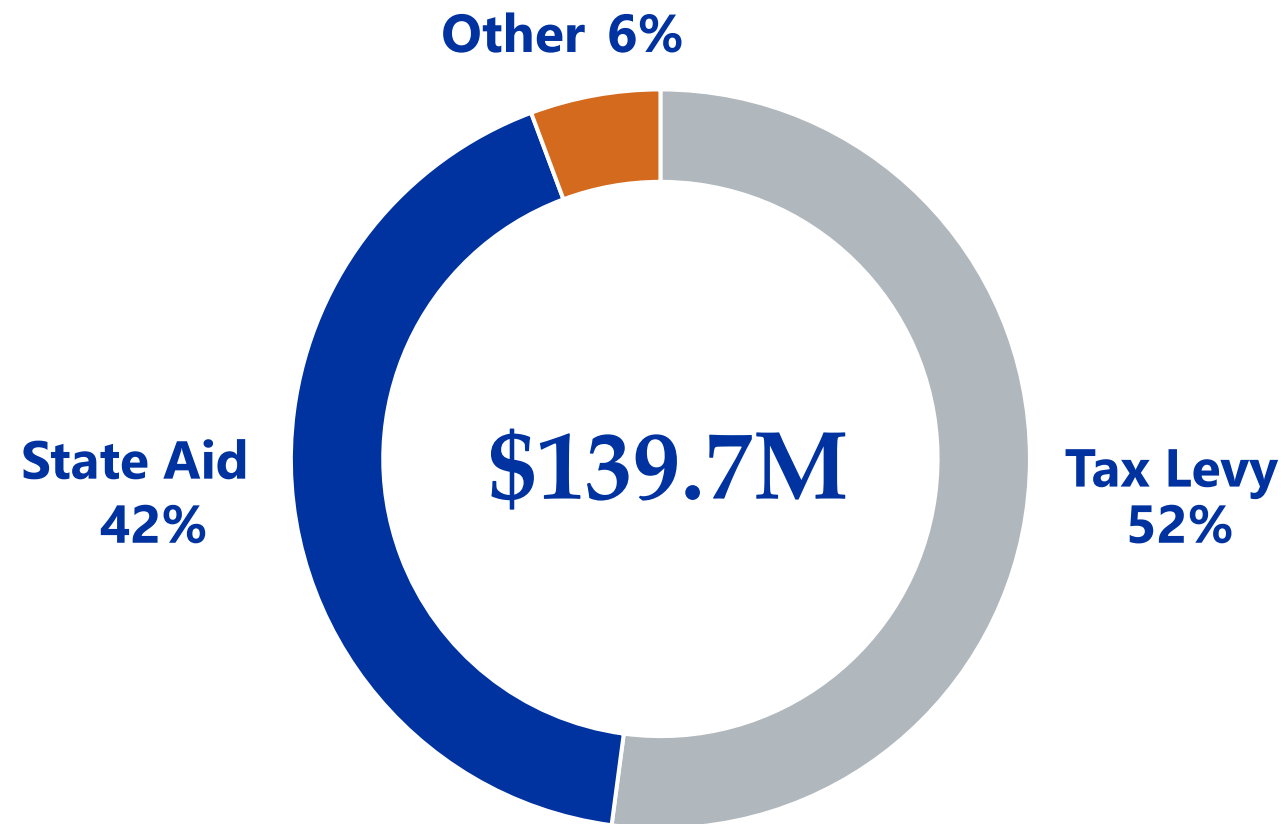


Revenue Budget Overview

CATEGORY	FY 2026 Budget	FY 2027 Budget	Change
Real Property Taxes	70,691,000	72,800,000	2,109,000
Payment in Lieu of Taxes (PILOT)	3,315,900	3,904,294	588,394
State Aid	53,361,320	54,326,442	965,122
State Building Aid	2,334,605	4,625,559	2,290,954
Other fees and charges	145,000	145,000	-
Tuition Other Districts	540,000	540,000	-
Interest and Earnings	325,000	650,000	325,000
Rental - Building Use	40,000	40,000	-
Refunds of Prior Year Expenditures	400,000	400,000	-
Other Miscellaneous Revenue	10,000	10,000	-
Medicaid Reimbursement	75,000	90,000	15,000
Transfer from Debt Service	825,000	432,000	(393,000)
BOCES Capital Project Aid	487,175	486,705	(470)
Appropriated Fund Balance	1,250,000	1,250,000	-
TOTAL	133,800,000	139,700,000	5,900,000



Revenue Budget Overview





Budget Facts

\$139.7M
Proposed FY 2027
Budget

4.41%
Budget Increase

2.98%
Tax Levy Increase

Average Cost to Taxpayer

Estimated increase in school taxes under the proposed **2.98%** tax levy increase for 2026-2027

DRAFT ESTIMATE – FOR ILLUSTRATIVE PURPOSES ONLY

FULL VALUE	SENIOR/STAR \$88,500 Equalized Value Exemption		WITH STAR \$30,000 Equalized Value Exemption		NO STAR	
	Income Restrictions*		Primary Residence			
	Monthly	Annual	Monthly	Annual	Monthly	Annual
\$200,000	\$3.75	\$45	\$5.67	\$68	\$6.67	\$80
\$300,000	\$7.08	\$85	\$9.00	\$108	\$10.00	\$120
\$400,000	\$10.42	\$125	\$12.33	\$148	\$13.33	\$160

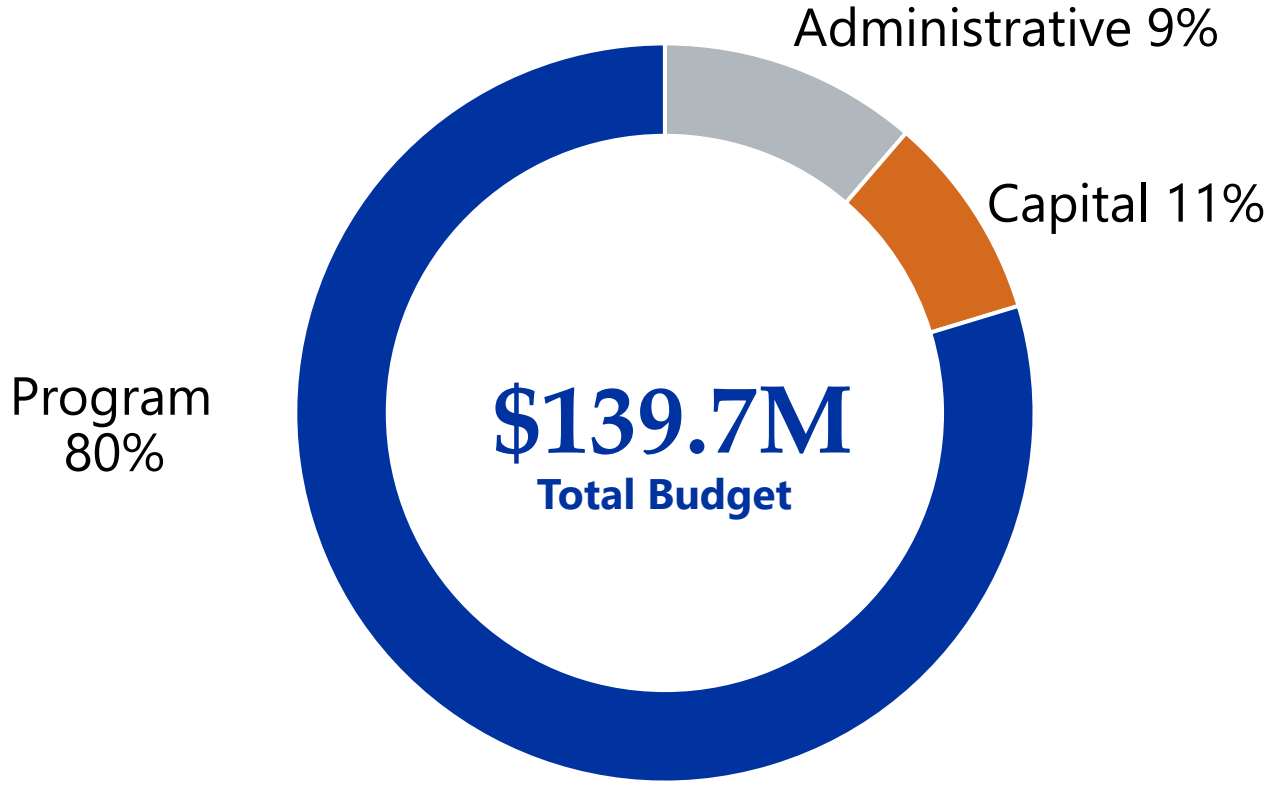
* See the STAR Program from the NYS Department of Tax and Finance

Three-Part Budget Summary

Component	FY 2026	FY 2027	Change
Capital	13,582,405	15,903,956	2,321,551
Administrative	12,296,040	12,573,108	277,068
Program	107,921,555	111,222,936	3,301,381
Total	133,800,000	139,700,000	5,900,000

Three-Part Budget Summary

Three-Part Budget Comparison



Capital Component

Function	FY 2026 Budget	FY 2027 Budget	Change
Operation of Plant	5,724,306	5,993,505	269,199
Maintenance of Plant	898,575	917,840	19,265
Security of Plant	1,388,474	1,490,836	102,362
Refund on Real Property Taxes	31,212	40,000	8,788
Employee Benefits	1,795,772	1,817,011	21,239
Serial Bonds	1,936,300	2,812,635	876,335
Bond Anticipation Notes	1,807,766	2,832,129	1,024,363
Total Capital Component	13,582,405	15,903,956	2,321,551

Administrative Component

Function	FY 2026 Budget	FY 2027 Budget	Change
Board Of Education	20,064	37,964	17,900
District Meeting	83,383	71,780	(11,603)
Chief School Administration	407,657	403,690	(3,967)
Business Administration	711,831	835,261	123,430
Auditing	77,400	78,748	1,348
Treasurer	152,464	125,000	(27,464)
Tax Collection	3,060	2,500	(560)
Fiscal Agent Fee	65,000	85,000	20,000
Legal	178,500	127,500	(51,000)
Personnel	571,324	571,035	(289)
Public Information and Services	263,393	239,579	(23,814)
Central Printing & Mailing	26,000	29,220	3,220
Central Data Processing	190,065	273,078	83,013

Administrative Component

Function	FY 2026 Budget	FY 2027 Budget	Change
Unallocated Insurance	487,500	548,830	61,330
School Association Dues	15,600	16,000	400
BOCES Administrative Costs	1,851,210	1,903,482	52,272
Curriculum Devel and Suprvsn	949,998	706,547	(243,451)
Supervision - Regular School	3,251,330	3,413,180	161,850
Inservice Training - Instruction	277,650	327,650	50,000
Employee Benefits	2,712,611	2,777,064	64,453
Total Administrative Component	12,296,040	12,573,108	277,068

Program Component

Function	FY 2026 Budget	FY 2027 Budget	Change
Legal	346,500	247,500	(99,000)
Teaching - Regular School	38,142,074	38,806,561	664,487
Programs For Students w/Disabilities	19,816,470	20,596,254	779,784
Programs for English Language Learners	604,256	715,435	111,179
Occupational Education (Grades 9-12)	1,724,190	1,758,380	34,190
Teaching-Special Schools	131,500	109,500	(22,000)
School Library & AV	1,012,182	1,011,684	(498)
Computer Assisted Instruction	2,154,993	2,196,082	41,089
Attendance	236,775	242,157	5,382
Guidance	1,467,253	1,351,480	(115,773)
Health Services	1,379,740	1,408,656	28,916
Psychological Services	1,575,348	1,516,406	(58,942)
Social Work Services	918,497	890,628	(27,869)
Pupil Personnel Services	567,318	555,419	(11,899)
Co-Curricular Activities	375,053	403,620	28,567

Program Component

Function	FY 2026 Budget	FY 2027 Budget	Change
Interscholastic Athletics	1,318,739	1,328,656	9,917
District Transport Services	662,628	497,130	(165,498)
Contract Transportation	6,306,193	8,748,275	2,442,082
Employee Benefits	28,981,846	28,599,113	(382,733)
Transfer to Special Aid Fund	200,000	240,000	40,000
Total Program Component	107,921,555	111,222,936	3,301,381

Capital Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A1600-100-00-0000	O&M and Safety & Security Salaries	3,553,547	3,681,828	128,281
A1600-200-00-0000	Equipment	271,375	271,375	-
A1600-400-00-0000	Contractual Expenses	2,366,230	2,495,731	129,501
A1600-422-16-0000	Electric	660,719	695,746	35,027
A1600-423-16-0000	Gas	493,418	555,350	61,932
A1600-424-16-0000	Telephone	72,500	76,972	4,472
A1600-425-16-0000	Water & Sewer	46,818	46,818	-
A1600-450-00-0000	Supplies	450,454	479,067	28,613
A1600-490-00-0000	BOCES O&M Services	96,294	99,294	3,000
A1964-400-00-0000	Property Tax Refunds	31,212	40,000	8,788
A9711-600-00-0000	Principal	1,630,000	2,111,734	481,734
A9711-700-00-0000	Interest	306,300	700,901	394,601
A9731-600-00-0000	Principal Bans	395,000	1,370,000	975,000
A9731-700-00-0000	Interest Bans	1,412,766	1,462,129	49,363
A9000-800-00-0000	Employee Benefits	1,795,772	1,817,011	21,239
	Total Capital Component	13,582,405	15,903,956	2,321,551

Administrative Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A1010-400-00-0000	Contractual Expenses	19,064	36,964	17,900
A1010-450-00-0000	Supplies & Materials	1,000	1,000	-
A1060-400-00-0000	Contractual Exp-District Meeting	12,855	22,780	9,925
A1060-450-00-0000	Supplies & Materials-District Meeting	4,411	2,000	(2,411)
A1060-490-00-0000	BOCES Budget Vote Services	66,117	47,000	(19,117)
A1240-150-15-0000	Superintendent Salary And Remuneration	258,988	288,968	29,980
A1240-160-15-0000	Office Salaries	127,547	93,600	(33,947)
A1240-400-15-0000	Contractual Expenses	18,000	18,000	-
A1240-450-15-0000	Supplies & Materials	3,122	3,122	-
A1310-150-15-0000	Business Official Salary	208,243	213,208	4,965
A1310-160-15-0000	Business Office Salaries	390,784	501,053	110,269
A1310-400-15-0000	Contractual Expenses	76,804	80,000	3,196
A1310-450-15-0000	Supplies & Materials	6,000	6,000	-
A1310-490-00-0000	BOCES Business Services	30,000	35,000	5,000
A1320-400-00-0000	Annual Audits	77,400	78,748	1,348
A1325-160-15-0000	Treasurer's Salary	152,464	125,000	(27,464)
A1330-400-00-0000	Contractual Expenses-Tax Collection	3,060	2,500	(560)
A1380-400-00-0000	Fiscal Agent Fees	65,000	85,000	20,000

Administrative Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A1420-400-00-0000	Legal	178,500	127,500	(51,000)
A1430-150-15-0000	Personnel Salaries	192,400	200,096	7,696
A1430-160-15-0000	Personnel Salaries Clerical	211,924	210,439	(1,485)
A1430-400-15-0000	Contractual Expenses	72,000	74,000	2,000
A1430-403-00-0000	Diversity Recruitment	10,000	-	(10,000)
A1430-450-15-0000	Supplies & Materials	6,000	6,500	500
A1430-490-00-0000	BOCES Personnel Services	79,000	80,000	1,000
A1480-400-00-0000	Contractual Expenses	70,000	31,000	(39,000)
A1480-450-00-0000	Supplies & Materials	1,500	1,000	(500)
A1480-490-00-0000	BOCES Communication Services	191,893	207,579	15,686
A1670-400-00-0000	Contractual Expenses	26,000	29,220	3,220
A1680-490-00-0000	BOCES Data Processing Services	190,065	273,078	83,013
A1910-400-00-0000	Insurance	487,500	548,830	61,330
A1920-400-00-0000	School Association Dues	15,600	16,000	400
A1981-490-00-0000	BOCES Administrative Charges	799,798	843,639	43,841
A1981-491-00-0000	BOCES Capital Project	1,051,412	1,059,843	8,431

Administrative Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A2010-150-00-0000	Assistant Superintendent/Director	360,556	377,476	16,920
A2010-150-15-0000	Curriculum Writing	20,000	20,000	-
A2010-160-00-0000	Curriculum Office Salaries	59,258	45,346	(13,912)
A2010-160-15-0000	Curriculum Development Salaries	162,219	168,707	6,488
A2010-400-00-0000	Contractual Expenses	343,965	28,000	(315,965)
A2010-450-00-0000	Supplies & Materials	4,000	4,000	-
A2010-490-00-0000	BOCES Curriculum Services	-	63,018	63,018
A2020-150-00-0000	Principal Salaries	2,472,486	2,597,217	124,731
A2020-160-00-0000	Principal Office Salaries	720,954	755,835	34,881
A2020-400-00-0000	Contractual Expenses	36,170	38,885	2,715
A2020-450-00-0000	Supplies & Materials	21,720	21,243	(477)
A2070-150-00-0000	Salaries	10,000	10,000	-
A2070-400-00-0000	Contractual Expenses	110,000	125,000	15,000
A2070-450-00-0000	Supplies & Materials	7,650	7,650	-
A2070-490-00-0000	BOCES Staff Development	150,000	185,000	35,000
A9000-800-00-0000	Employee Benefits	2,712,611	2,777,064	64,453
	Total Administrative Component	12,296,040	12,573,108	277,068

Program Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A2110-100-00-0000	Regular Instruction	32,037,127	32,235,887	198,760
A2110-160-00-0000	Regular Instructional Support	2,929,996	3,322,775	392,779
A2110-200-00-0000	Equipment	750,000	733,955	(16,045)
A2110-400-01-0000	Contractual Expenses	670,672	799,100	128,428
A2110-450-00-0000	Supplies	582,300	590,327	8,027
A2110-470-00-0000	Tuition	78,030	35,000	(43,030)
A2110-480-00-0000	Textbooks	226,292	225,578	(714)
A2110-490-00-0000	BOCES Instructional Services	867,657	863,939	(3,718)
A2250-100-00-0000	Special Education	10,077,967	10,150,019	72,052
A2259-100-00-0000	Salaries ENL	604,256	715,435	111,179
A2250-160-00-0000	Special Education Support Salaries	3,224,698	3,250,686	25,988
A2250-160-00-0000	Special Education Equipment	10,000	28,300	18,300
A2250-400-00-0000	Special Education Contractual	397,432	308,080	(89,352)
A2250-450-00-0000	Special Education Supplies	46,373	43,928	(2,445)
A2250-470-00-0000	Special Education Tuition	2,760,000	3,340,241	580,241
A2250-490-00-0000	BOCES- Special Education	3,300,000	3,475,000	175,000
A2280-490-00-0000	BOCES - Occupational Education	1,724,190	1,758,380	34,190
A2330-100-00-0000	Special Schools (Summer School)	129,000	107,000	(22,000)
A2330-450-00-0000	Supplies (Summer School)	2,500	2,500	-

Program Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A2610-100-00-0000	Library	739,915	709,337	(30,578)
A2630-100-00-0000	Technology	242,489	226,126	(16,363)
A2600-200-00-0000	Equipment	15,000	15,000	-
A2600-400-00-0000	Contractual Expenses	227,340	188,098	(39,242)
A2600-450-00-0000	Supplies & Materials	140,714	131,556	(9,158)
A2600-483-00-0000	Periodicals	8,883	8,796	(87)
A2600-490-00-0000	BOCES Library Services	1,792,834	1,928,853	136,019

Program Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A2805-100-00-0000	Attendance (Instr. & Support)	236,285	241,907	5,622
A2810-100-00-0000	Guidance Counselors Salaries	1,296,973	1,172,611	(124,362)
A2810-100-00-0000	Guidance Counselor Support Salaries	161,548	170,149	8,601
A2815-100-00-0000	Nurses & LPN's	1,257,538	1,280,656	23,118
A2820-100-00-0000	Psychologists	1,560,344	1,508,406	(51,938)
A2825-100-00-0000	Student Assistance Counselors	911,980	884,111	(27,869)
A2830-100-00-0000	Director & Assistant Director of Pupil Personnel	309,812	288,531	(21,281)
A2830-100-00-0000	Pupil Personnel Office	251,539	263,888	12,349
A2850-100-00-0000	Extracurricular & Chaperones	367,458	403,120	35,662
A2855-100-00-0000	Athletic Department Salaries	743,239	755,876	12,637
A2855-100-00-0000	Game Personnel & Pool Staff	181,694	174,000	(7,694)
A2800-200-00-0000	Equipment	50,000	68,710	18,710
A2800-400-00-0000	Contractual Expenses	118,794	100,210	(18,584)
A2800-450-00-0000	Supplies & Materials	149,519	134,847	(14,672)
A2800-470-00-0000	Health Services Other Districts	102,000	110,000	8,000
A2800-490-00-0000	BOCES Athletic Services	140,000	140,000	-

Program Component Detail

Account Code	Description	FY 2026 Budget	FY 2027 Budget	Change
A5500-100-00-0000	Salaries	86,583	90,150	3,567
A5500-400-00-0000	Contractual Expenses	6,349,693	8,778,275	2,428,582
A5500-450-00-0000	Supplies & Materials	532,545	376,980	(155,565)
A9901-950-00-0000	Federal Funds	200,000	240,000	40,000
A1420-400-00-0000	Legal	346,500	247,500	(99,000)
A9000-900-00-0000	Employee Benefits	28,981,846	28,599,113	(382,733)
	Total Program Component	107,921,555	111,222,936	3,301,381



Transportation Contract

- The 2026-2027 school year is the first year of a five year contract for home to school transportation, field and sports trips, and summer school transportation
- Multi year transportation contracts require voter approval. Passage of the school budget by the voters constitutes the approval of the multi-year transportation contract with First Student
- The projected total costs over the five year period is estimated to be \$49,804,000



Proposition 2 – Capital Project 2026

Renovation and Improvement of School District Facilities

- Maximum cost not to exceed \$10,370,000
- Expect to receive approximately 70.4% in state aid on eligible expenses

Funding Sources

- \$2,250,000 Capital Reserves
- \$1,490,000 Unappropriated General Fund Balance

No additional tax impact on taxpayers



Capital Project 2026 Scope

Berea Elementary School

- Replacement of Water Supply, Storage, and Treatment Systems
- Cafeteria/Auditorium Stage Lighting and Sound System Upgrades

East Coldenham Elementary School

- Cafeteria/Auditorium Stage Lighting and Sound System Upgrades

Montgomery Elementary School

- Cafeteria/Auditorium Stage Lighting and Sound System Upgrades

Concession Stand/Toileting Building at High School

- Heating Upgrades for Concessions and Toileting Areas



Capital Project 2026 Scope

Valley Central High School

- Replacement of Water Supply, Storage, and Treatment Systems
- Auditorium Stage Improvements (Wood Flooring, Storage, & Access Doors)
- Dehumidification of Main Office Area & Auditorium
- Upgrades to Provide Dedicated Pool Hot Water System
- Boiler Modifications to Provide Domestic Hot Water
- Flooring and Wall Base Replacement in Main Office and Nurse's Suite
- Improvements to Track & Field Event (Jumping) Areas

Valley Central Middle School

- Cafeteria/Auditorium Stage Lighting and Sound System Upgrades



Proposition 3 – Capital Reserve 2026

Purpose of the Capital Reserve

- Establishing a Capital Reserve allows the District to set aside funds over time for future building repairs, equipment replacement, and facility improvements. By planning ahead, the District can address major capital needs responsibly while helping reduce reliance on borrowing and stabilizing costs for taxpayers. The reserve may be funded and maintained for up to 15 years following voter approval with the maximum authorized balance is \$20 million.

Key Guidelines

- The reserve may be funded and maintained for up to 15 years following voter approval
- The maximum authorized balance is \$20 million
- Funds may be used for capital improvements and/or site acquisitions as permitted by law
- Voter approval is required before any funds can be withdrawn and used



Board of Education Candidates

- Two seats are open for election for a three year term commencing July 1, 2026 and expiring June 30, 2029
- Nominating petitions are available by contacting the District Clerk, Kristina Callan (Kristina.Callan@vcsdny.org)
- Nominating petitions are due to the District Clerk by 5:00 p.m. on April 20, 2026



Budget Development Timeline

January 12th

Budget Snapshot: Overview of long-range financial plan, fund balance, and reserves.

February 9th

Detailed budget presentations: Athletics, Technology, Operations & Maintenance, Transportation and Security.

March 9th

Detailed budget presentations: Curriculum & Instruction, Special Education, High School, Middle School, and Elementary Programs.

March 23rd

Superintendent's proposed budget presented.

April 13th

Board adoption of the FY 2027 budget.

April 20th

Nominating petitions due to the district clerk.

May 11th

Budget Hearing

May 19th

Budget Vote – Valley Central High School (6 a.m. to 9 p.m.).



CONTACT US

Connect with district leadership

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