



VOLUME 32, No. 11

2026-2027 BUDGET ISSUE

The 2026-2027 School Budget: Investing in Our Students, Our Town, Our Future

We are excited to present our recommended school budget for the 2026-27 academic year. At \$10,669,223 our proposed budget balances increasing costs and decreasing revenues to meet our district's mission: empowering students to realize their full potential, prepared to learn and lead.

We have worked tirelessly to propose a budget that provides our students with the programs, resources, and facilities necessary to meet our mission and vision. This carefully prepared budget includes a modest increase above the tax levy limit, allowing us to maintain all existing programs, athletics, extracurriculars, and services without interruptions. The tax levy will be set at \$143,380 or 4.5%. This is an increase of \$56,835 or 1.78% above the tax levy limit of 2.72% from the previous year. This thoughtful adjustment supports our mission and aims to provide our taxpayers with a stable and consistent tax levy for years to come.

TUESDAY, MAY 19, NOON - 9:00 P.M.
BUDGET VOTE AND BOARD
OF EDUCATION ELECTION
WVCS FOYER

KEY FEATURES OF THE 2026-27 BUDGET:

- Continued support for all academic programs including Career and Technical Education at BOCES centers.
- Dedicated \$100,000 Capital Outlay Project aimed at enhancing our facilities.
- Purchase of two gasoline mini vans.
- 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, our long-range financial plan suggests more reliance on reserves 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 and town for a bright future. Thank you for your continued support of our school!

Respectfully, West Valley Central School Board of Education

BOARD OF EDUCATION



George Kazmierczak
President



Heather Klahn
Vice President



Jonathan Boberg
Member



Tracy Choi
Member



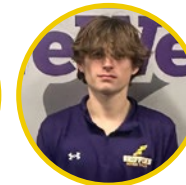
Charlie Davis
Member



Adam Fisher
Member



Melissa Pearl
Member



Noah Klahn
Student Member

May 12, 2026

Annual Budget Hearing 6:00 p.m. in Multi-Purpose Conference Room

ABSENTEE BALLOTS

West Valley Central School District is required by law to make absentee ballots available to qualified district voters for our May 19, 2026 Annual Budget Vote. Call Carolyn Boberg, District Clerk at 942-3100 ext. 4102 for an application or questions.

A qualified district voter must request an application for absentee ballots in advance and select the reason you will not be able to appear in person on May 19, 2026, to vote in person on this day.

- are/or will be a patient in the hospital, or unable to appear personally at the polling place on such day because of illness or physical disability or,
- duties, occupation, business, or studies will require him/her to be outside of the country/county or city of their residence on such day, or
- on vacation outside the country/county or city of his/her residence on such day; or,
- absent from his/her voting residence because detained in jail awaiting action by a grand jury or awaiting trial or is confined in prison after conviction for an offense other than a felony.

The district clerk must receive the application at least seven days before May 19, 2026, if the ballots need to be mailed to you, this will give ample time to be returned to the district.

Completed absentee ballots will be accepted by the District Clerk until 5:00 p.m. on May 19th, in the WVCS foyer.



EXPLANATION OF THREE-PART BUDGET PRESENTATION

2026-2027 THREE-PART BUDGET

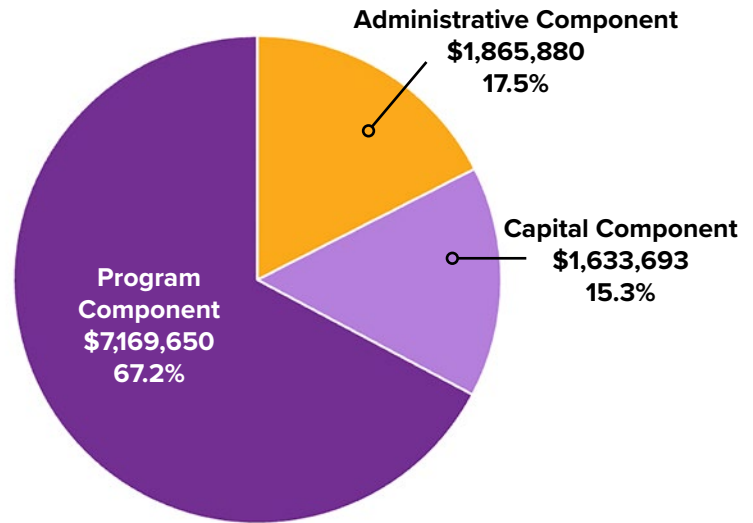
Chapter 436 of the Laws of 1997 require public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components: administrative, capital, and program:

Admin. Component	Proposed 2026-2027
Board of Education	\$31,032.00
District Office	\$436,058.00
Legal/Personnel/Public Information	\$313,283.00
Insurance/Data Processing	\$322,939.00
BOCES Administration/Capital	\$83,829.00
School Supervision/Staff Development	\$343,722.00
Benefits	\$335,017.00
Total	\$1,865,880.00

Capital Component	Proposed 2026-2027
Operations & Maintenance of Plant	\$743,719.00
Security of Plant	\$120,000.00
Refund of Property Tax	\$2,500.00
Bus Purchase	\$--
Debt Service	\$396,000.00
Capital Outlay	\$100,000.00
Benefits	258,123.00
Total	\$1,633,693.00

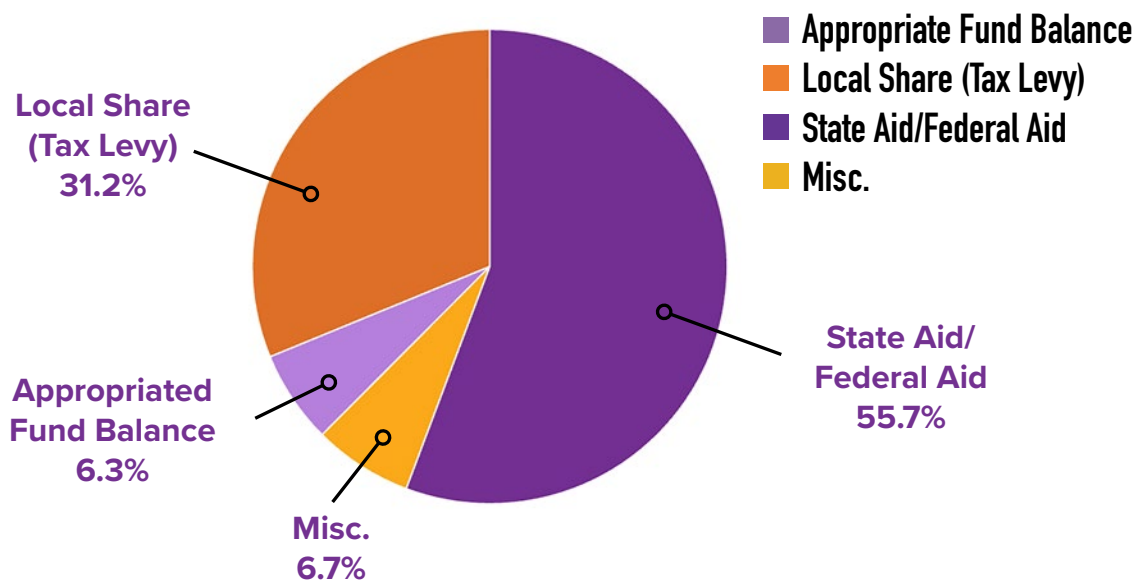
Program Component	Proposed 2026-2027
Legal Services	\$20,000.00
Instruction	2,180,363.00
Special Education	974,375.00
Occupational Education	224,948.00
Library/Media/Special Schools	149,859.00
Computer Aided Instruction	238,830.00
Guidance/Health/Psychological/Social Work	303,554.00
Extracurricular (Student Activities)	49,855.00
Athletics	124,034.00
Transportation	697,304.00
Interfund Transfers	10,000.00
Benefits	2,196,528.00
Total	\$7,169,650.00
TOTAL	\$10,669,223.00

- **Administrative Component:** is intended to provide the necessary support for district functions. This category includes all expenses for Board of Education, Superintendent, Business Office, Audit, Tax Collection, Fiscal Agent, Legal Services, Personnel, Records Management, Public Information, Central Printing and mailing, Property & Casualty Insurance, School Association Dues, BOCES Admin share and Supervision of Instruction.
- **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.



2026-2027 Three-Part Budget	Total	% of Budget
Administration	\$1,865,880.00	17.5%
Capital	\$1,633,693.00	15.3%
Program	\$7,169,650.00	67.2%
Total	\$10,669,223.00	100%

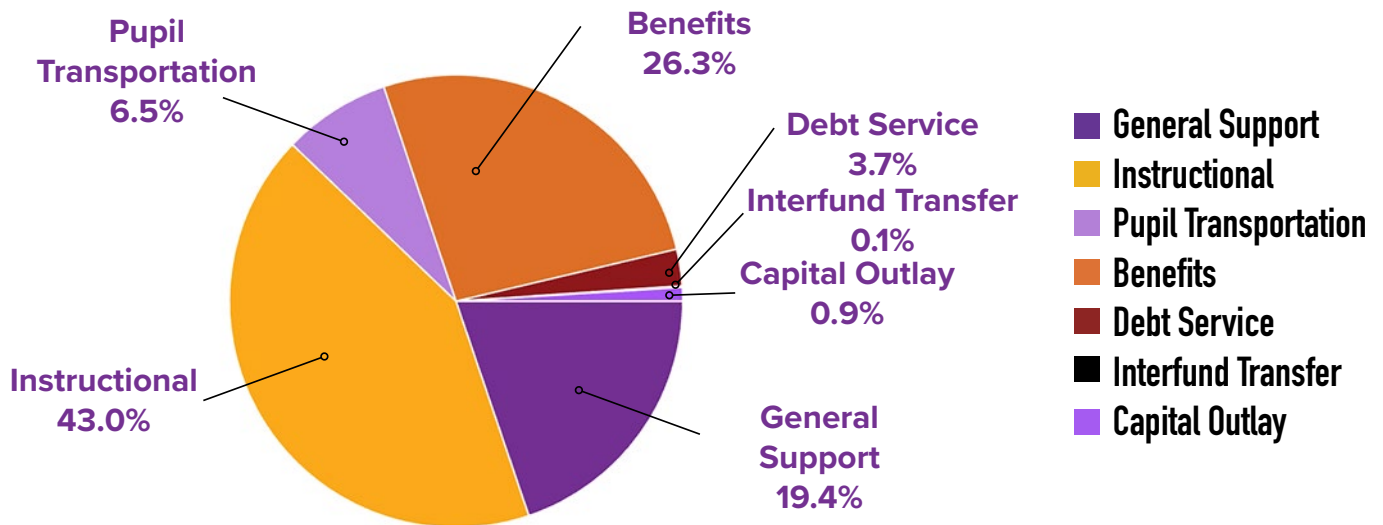
Proposed Revenues by Category



Category	2025-26 Budget	2026-27 Budget	\$ Change	% Change
State Aid/Federal Aid	\$5,413,223	\$5,944,765	\$531,542	9.82%
Misc	785,834	719,808	(66,026)	-8.40%
Appropriated Fund Balance	746,675	675,000	(71,675)	-9.60%
Local Share (Tax Levy)	3,186,268	3,329,650	143,382	4.50%
TOTAL REVENUE	\$10,132,000	\$10,669,223	\$537,223	5.30%



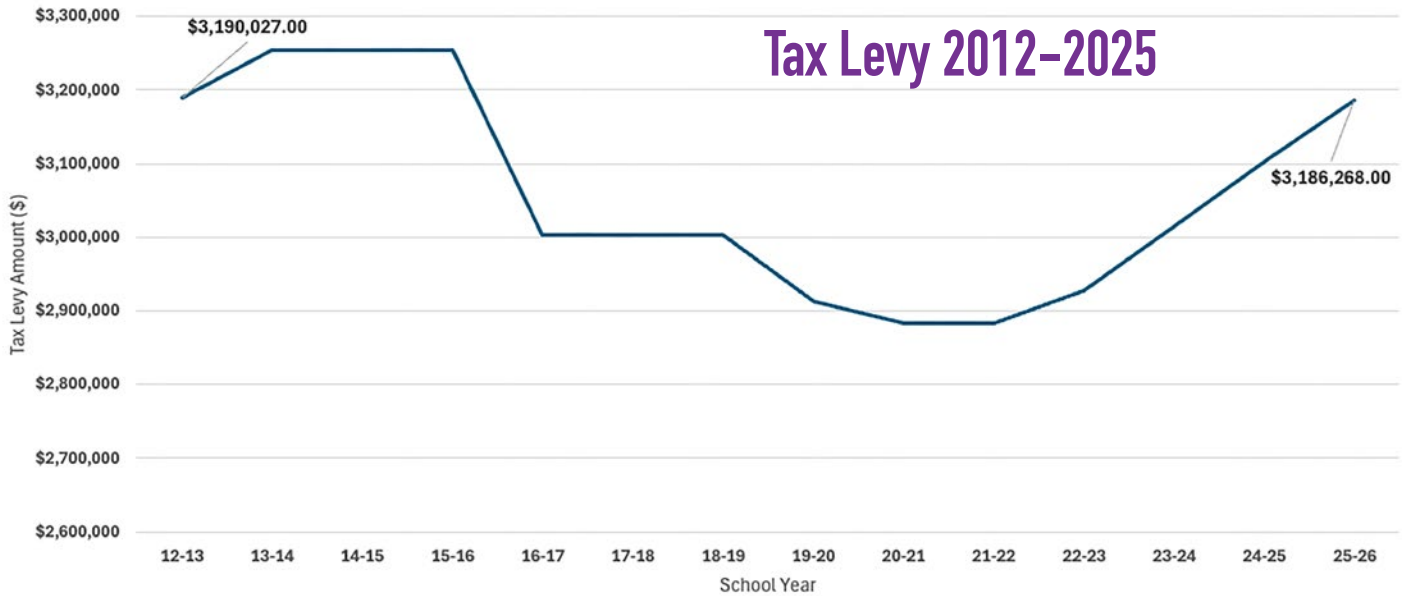
Proposed Expenses by Category



Category	2025-26 Budget	2026-27 Budget	\$ Change	% Change
General Support	\$2,005,298	\$2,073,360	\$68,062	3.39%
Instructional	4,293,112	4,589,540	296,428	6.90%
Pupil Transportation	777,359	697,304	(80,055)	-10.30%
Benefits	2,681,231	2,803,019	121,788	4.54%
Debt Service	265,000	396,000	131,000	49.43%
Interfund Transfer	10,000	10,000	-	0.00%
Capital Outlay	100,000	100,000	-	0.00%
TOTAL REVENUE	\$10,132,000	\$10,669,223	\$537,223	5.30%



Tax Levy 2012-2025



PROPOSITION 1: APPROVAL OF THE 2026-2027 BUDGET

This proposition asks voters to approve the West Valley Central School District's 2026–2027 budget of \$10,669,223. The plan includes a 4.5% tax levy increase, which is above the state tax cap limit of 2.72%, requiring approval by at least 60% of voters.

PROPOSITION 2: PURCHASE OF TWO MINIVANS USING TRANSPORTATION RESERVE FUNDS

This proposition authorizes the District to purchase two Chrysler Pacifica gasoline minivans, along with necessary related equipment, to support our student transportation program. These vehicles will be used for smaller student groups, special education transportation, and extracurricular needs, helping us operate more efficiently and safely, and will replace aging vehicles.

This purchase will be made using funds already set aside in the District's Transportation Reserve Fund, with a maximum cost is \$92,451, which will exhaust the reserve. Because of this, there is no need to borrow money or impact the tax levy. This approach reflects careful long-term planning and responsible use of District resources.

PROPOSITION 3: ESTABLISHMENT OF A TRANSPORTATION CAPITAL RESERVE FUND

This proposition seeks voter approval to establish a new Transportation Capital Reserve Fund, with a maximum amount of \$450,000 over a five-year period. This reserve would be used to help fund the future purchase of school buses and other transportation vehicles, along with related equipment.

Creating this reserve allows the District to plan ahead for necessary vehicle replacements, rather than facing large, unexpected costs in a single year. By setting funds aside gradually, the District can minimize the need for borrowing and better manage the impact on taxpayers.

This proactive approach supports a safe and reliable transportation program while maintaining financial stability and predictability for the community.



PROPOSITION 4: ESTABLISHMENT OF A CAPITAL IMPROVEMENTS RESERVE FUND

This proposition would establish a Capital Improvements Reserve Fund with a maximum amount of \$1,500,000 over a ten-year period. The purpose of this fund is to support future building and facility improvements, including renovations, upgrades, and necessary infrastructure work throughout the District.

This reserve can also be used toward the District's share of capital projects through BOCES, as well as for furnishings, equipment, and other items tied to those improvements. It provides flexibility to address a wide range of facility needs as they arise.

By planning ahead and saving over time, the District can reduce reliance on borrowing and better manage the cost of maintaining and improving our school facilities. This helps ensure our students continue to learn in safe, functional, and up-to-date environments.

PROPOSITION 5: ESTABLISHMENT OF A MAINTENANCE VEHICLES AND EQUIPMENT RESERVE FUND

This proposition authorizes the creation of a Capital Reserve Fund for maintenance vehicles, maintenance equipment, and building equipment, with a maximum amount of \$250,000 over five years. This fund would support the tools and equipment needed to maintain District buildings and grounds effectively.

Having a dedicated reserve allows the District to replace or upgrade essential maintenance equipment in a planned and cost-effective way. This includes items such as maintenance vehicles, grounds equipment, and building systems that are critical to daily operations. By setting funds aside in advance, the District can avoid unexpected expenses, reduce the need for emergency purchases, and continue to maintain our facilities efficiently and responsibly.

PROPOSITION 6: ONE (1) BOARD OF EDUCATION MEMBER

5-year Board of Education member term, which will start on July 1, 2026 through June 30, 2031.

Choose one: Jonathan Boberg or Write in Name



WEST VALLEY CENTRAL SCHOOL

5359 School St. • West Valley, NY 14171

(716) 942-3100

BOARD OF EDUCATION

George Kazmierczak, President

Heather Klahn, Vice President

Jonathan Boberg

Tracy Chai

Charlie Davis

Adam Fisher

Melissa Pearl

Noah Klahn, Student Ex Officio

ADMINISTRATION

Daniel Amodeo, Superintendent

Jennifer Schultz, Business Administrator

Rachel Mychajluk, Principal/Curriculum Coordinator

John Collins, Assistant Principal, CSE/CPSE/504 Chairperson

NON PROFIT
ORGANIZATION

U.S. POSTAGE PAID

Permit No. 5
West Valley, NY

OR CURRENT RESIDENT

POSTAL PATRON LOCAL

MAY 19th VOTE DAY EVENTS

STEAM Fest

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.

Senior Night: Track Meet vs. CLV

5:00 p.m.

Concessions provided by the Sports Boosters.