




Our Schools

Published by the Board of Education for the Information of the Citizens of West Seneca Central School District
Annual Report & Budget Notice 2026-2027

2026-2027 Budget Overview

(Presented in NYS required format)

|  | Proposed Budget 2026-27 | Adopted Budget 2025-26 | Adopted Budget 2024-25 |
|---|-------------------------|------------------------|------------------------|
| General Support | \$18,092,004 | \$17,265,585 | \$16,607,830 |
| Program | \$128,490,723 | \$122,995,482 | \$119,323,905 |
| Capital | \$24,117,271 | \$22,234,314 | \$20,088,840 |
| Total Budget | \$170,699,998 | \$162,495,482 | \$156,020,575 |

| Proposed Budget Summary 2026-27 | Proposed Budget 2026-27 | Budget 2025-26 | Budget Change | Percent Change |
|---------------------------------|-------------------------|----------------------|--------------------|----------------|
| Plant Operations | \$10,206,496 | \$9,357,473 | \$849,023 | 9.07% |
| General Services | \$6,480,454 | \$6,086,091 | \$394,363 | 6.48% |
| Instructional Administration | \$7,280,286 | \$7,038,700 | \$241,586 | 3.43% |
| Instruction | \$54,985,216 | \$53,856,286 | \$1,128,930 | 2.10% |
| Special Education Instruction | \$25,813,157 | \$23,570,750 | \$2,242,407 | 9.51% |
| Pupil Personnel Services | \$5,724,142 | \$5,484,132 | \$240,009 | 4.38% |
| Co-Curricular & Athletics | \$2,469,657 | \$2,277,479 | \$192,178 | 8.44% |
| Transportation | \$9,886,064 | \$9,218,855 | \$667,209 | 7.24% |
| Employee Benefits | \$37,621,555 | \$36,307,826 | \$1,313,729 | 3.62% |
| Debt Service & Transfers | \$10,232,971 | \$9,297,890 | \$935,081 | 10.06% |
| Total | \$170,699,998 | \$162,495,482 | \$8,204,515 | 5.05% |

2026-2027 Annual Election & Budget Vote



Tuesday, May 19, 2026
7:00 AM - 9:00 PM



East Senior High School Gym
4760 Seneca Street
West Seneca, NY 14224

Our Schools Budget Message

We are committed to delivering an education of excellence for the students of the West Seneca Central Schools while being fiscally responsible. We are proud of the comprehensive program offered to our students, and the opportunities our students have to excel in music, arts, athletics, our academies and academic programs. We strive to maintain and enrich our programs while ensuring we are doing so in a manner that is responsible to our tax payers.

We have committed to a transparent budget development process. For the second year, we have engaged a Budget Advisory Committee, consisting of various District stakeholders. Additionally, at each Board of Education meeting throughout the winter and spring, we have shared updates on our budget development and all presentations have been conducted publicly, live streamed and recorded. All recorded Board meetings are accessible on our website.

The proposed 2026-2027 school budget includes a tax levy increase of 2.23%, which is within the calculated tax levy cap. The proposed budget of \$170,699,998. This budget will maintain comprehensive programming and learning opportunities for our students.

On May 19, 2026, our community will have the opportunity to demonstrate their commitment to investing in our future through our May 2026 Capital Improvement Project. This \$80 million project will address failing equipment including boilers to heat our schools, HVAC systems and fire alarm systems. Additionally, this project will replace the playgrounds at three elementary schools: Clinton, Northwood and Winchester-Potters. To improve traffic flow and safety, we will be enhancing the entry ways, driveways and parking lots at Clinton, Winchester-Potters and the campus of Allendale and West Elementary Schools. Also at West Elementary, we will expand student dining (i.e. cafeteria) space and add additional lavatories. At the middle school level, we will be converting our pools (that are in need of millions of dollars in repairs and maintenance) into innovative Science, Technology, Engineering, Art, Music (STEAM) instructional spaces. At the high school level, we intend to renovate several outdated lavatories that are used daily by students and by the community during school events. This Capital Improvement Project will responsibly maintain our schools and protect the investment of our taxpayers.

On May 19, residents will vote on four items:

1. The 2026-2027 school budget;
2. The 2026 Capital Improvement Project;
3. Bus purchases totalling \$898,459 from our bus reserve funds, in alignment with our bus replacement plan;
4. The election of three Board of Education trustees.

We appreciate the support of our community to continue to deliver a high quality education in schools equipped with safe, reliable and functional equipment and classrooms that are reflective of our educational standards. We hope you will exercise your right to vote on May 19 at East Senior High School from 7 AM to 9 PM.

Dr. Lisa Krueger
Superintendent of Schools

Edmund Bedient
President, Board of Education

Proposition #1: School District Budget

Shall the following resolution be adopted? YES NO

RESOLVED, that the budget for the West Seneca Central School District, Erie County, New York (the "District") for the fiscal year commencing July 1, 2026 and ending June 30, 2027, as presented by the Board of Education of the District, in the proposed amount of \$170,699,998, is hereby approved and adopted, and the funds required therefore are hereby appropriated, and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.



General Support

Includes non-instructional appropriations for services, materials, and equipment needed to support the district's instructional program.

| | Proposed Budget 2026-27 | Adopted Budget 2025-26 | Adopted Budget 2024-25 |
|---|-------------------------|------------------------|------------------------|
| Board of Education Annual election/budget vote, Board of Education office/meetings, district clerk, legal notices, dues, workshops | \$75,600 | \$160,238 | \$158,910 |
| Superintendent's Office Superintendent, secretary, conferences, dues | \$380,476 | \$333,625 | \$323,887 |
| Financial & Business Management Treasurer, business official, clerical staff, auditors, tax collection | \$1,229,221 | \$1,397,590 | \$1,463,578 |
| Staff & Central Services Human Resources administrator, school attorney, clerical staff, community information, central printing, BOCES data processing contract | \$4,495,158 | \$3,894,638 | \$3,831,872 |
| Instructional Administration Elementary and secondary principals, assistant principals, curriculum directors, supervision, regular school, continuing education, and professional development | \$7,280,286 | \$7,038,700 | \$6,757,913 |
| Employee Benefits Including pension obligation, health insurance, worker's compensation insurance, unemployment insurance and social security | \$4,631,263 | \$4,552,044 | \$4,071,670 |
| Total General Support | \$18,092,004 | \$17,376,835 | \$16,607,830 |

Capital

Includes operation and maintenance of facilities and related debt service.

| | Proposed Budget 2026-27 | Adopted Budget 2025-26 | Adopted Budget 2024-25 |
|--|-------------------------|------------------------|------------------------|
| Plant Operations Supt. buildings and grounds, staff, plant operation/maintenance | \$10,206,496 | \$9,357,473 | \$8,606,390 |
| Debt Services Principal and interest on serial bonds and tax anticipation notes | \$9,842,971 | \$8,907,890 | \$8,017,190 |
| Employee Benefits | \$3,767,804 | \$3,668,951 | \$3,165,260 |
| Refund on Taxes Resulting from court settlements | \$200,000 | \$200,000 | \$200,000 |
| Transfer to Capital Project Fund Minor aidable projects | \$100,000 | \$100,000 | \$100,000 |
| Total Capital | \$24,117,271 | \$22,234,314 | \$20,088,840 |

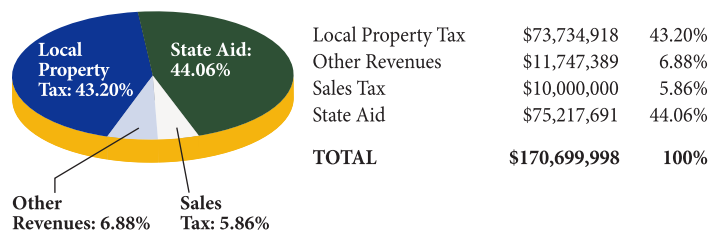
Program

The primary function of a school district is the Instructional Program of its children. It is the largest expenditure category in the budget. It includes personnel, instructional supplies, materials, and equipment.

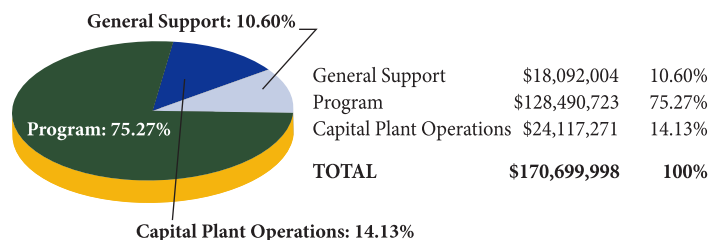
| | Proposed Budget 2026-27 | Adopted Budget 2025-26 | Adopted Budget 2024-25 |
|--|-------------------------|------------------------|------------------------|
| Instruction Regular day school, physical education, music, technology, art, enrichment and vocational programs, continuing education | \$54,985,216 | \$53,856,286 | \$51,745,586 |
| Instruction, Special Education Programs and special schools for students with disabilities | \$25,913,157 | \$23,670,750 | \$24,109,770 |
| Pupil Services Attendance, guidance, health services, psychologists, and social workers | \$5,724,141 | \$5,484,132 | \$5,390,933 |
| Co-curricular & Athletics Faculty advisor stipends and fees for student activities outside of the regular classroom | \$2,469,657 | \$2,277,479 | \$2,235,363 |
| Transportation Includes all costs for approximately 7,500 students (public and non-public schools) New Four Year Contract* | \$6,886,064 | \$6,418,855 | \$5,517,044 |
| Employee Benefits | \$29,222,488 | \$28,086,831 | \$27,426,190 |
| Transfer to School Lunch & Special Aid fund District share of grant awards | \$290,000 | \$290,000 | \$290,000 |
| Total Program | \$128,490,723 | \$122,884,333 | \$119,323,905 |

*This is the third year of a four-year contract with First Student for pupil transportation not to exceed \$11,750,000.

Where the Money Comes From



Where the Money Goes



Proposition #2: Capital Improvements Project, 2026

Shall the following resolution be adopted? **YES** **NO**

RESOLVED, that (a) the Board of Education (the “Board”) of the West Seneca Central School District, Erie County, New York (the “District”) is hereby authorized to undertake the first component of a proposed capital improvements project (the “Project”) consisting of (a) the reconstruction, rehabilitation and renovation, in part, and the construction of improvements and upgrades to various District buildings and facilities (and the sites thereof) to implement various health, safety, accessibility and Code compliance measures and various other measures included and described in (but not to be limited by) the Project Plan that was referred to in the public notice of the vote on this Proposition, and to expend therefor an amount not to exceed \$80,158,847; (b) the District is authorized to expend or apply toward the Project, during the current fiscal year of the District, the amount of \$4,000,000 from the District’s Capital Reserve Fund that was established in May of 2021, and \$1,200,000 of available District funds; (c) a tax is hereby voted in an amount not to exceed \$74,958,847 to finance the balance of the estimated maximum cost of the Project, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by the Board; (d) in anticipation of such tax, obligations of the District are hereby authorized to be issued in an aggregate principal amount of not to exceed \$74,958,847, and a tax is hereby voted to pay the interest on such obligations as the same shall become due and payable; and (e) New York State Building Aid funds expected to be received by the District are anticipated to offset a substantial part of such costs, and such funds, to the extent received, shall be applied to offset and reduce the amount of taxes herein authorized to be levied.

NOTICE IS HEREBY FURTHER GIVEN, that an Environmental Assessment Form has been completed for all of the anticipated work described in the Proposition set forth above (collectively, the “Project”) which Project constitutes a Type I action under the State Environmental Quality Review Act (“SEQRA”), a thorough review of the Project’s potential environmental impacts has been undertaken, it has been found that the Project will not result in a significant adverse impact on the environment, and a reasoned elaboration of the SEQRA review and findings has been provided in a Negative Declaration.

Proposition #3: Expenditure from Bus Purchase Reserve Fund

Shall the following resolution be adopted? **YES** **NO**

RESOLVED, that the Board of Education of the West Seneca Central School District is hereby authorized to expend a total not to exceed \$898,459 from the District’s existing capital reserve fund known as the “Bus Purchase Reserve Fund” (as modified by the vote of the qualified voters of the District on May 18, 2021) for the purchase of approximately 5 buses with all such vehicles to be used in the transportation program of the District, and with the result that such expenditure from the Bus Purchase Reserve Fund shall have no impact on the tax levy of the District for the 2026-2027 school year.

Board of Education Candidates

Voters will decide the election of three (3) full-term positions for the Board of Education for a term of three (3) years commencing July 1, 2026. Please see the West Seneca Central School Website, wscschools.org, for a list of candidates and their biographies.



Voter Eligibility

To vote, a person must be at least 18 years of age, a citizen of the United States, and a school district resident for at least 30 days prior to the vote. Pre-registration is not required. A person does not have to own a home to vote.

Absentee Ballots

Absentee ballots may be obtained by first completing an absentee application (available on the Annual School Budget Vote and Election 2026 page under Board of Election at www.wscschools.org). The application must be received by the district clerk at least seven days before the election, if the ballot is to be mailed to the voter, or the day before the election, if the ballot is to be issued to the voter in person. Please see district website for more details.

Questions?

Please contact the District Clerk at mshcutrum@wscschools.org or (716) 677-3101 for assistance.

Tax Impact on an Average West Seneca Home

(\$281,800 Market Value Home)

SENIOR STAR PROPERTY

Estimated Tax Increase for Year
\$64.69

BASIC STAR PROPERTY

Estimated Tax Increase for Year
\$82.64

Based on an assessed value of \$62,000 and an Equalization Rate estimate of 22%. Individual tax impacts will vary based on town and assessment. The Senior Star Exemption is \$21,240 and Basic is \$7,200 in 2026-2027.

Projected Tax Rate Increases

| | | |
|----------------------|---------|--------|
| Town of West Seneca | \$49.48 | +2.58% |
| Town of Cheektowaga | \$14.71 | -4.70% |
| Town of Orchard Park | \$38.19 | -1.02% |
| Town of Hamburg | \$39.58 | -0.84% |

Final Assessed Values are set July 1, 2026. Projected Rates are based on prior year trends, including Equalization Rates and assessment level adjustments, and are subject to change.

Please contact your local town assessor’s office for information on Senior Citizen’s Real Property Tax Exemption, Tax Relief for the Disabled and Veterans’ Tax Exemption.



West Seneca Central School District
 900 Mill Road
 West Seneca, NY 14224-4098

NON-PROFIT ORG.
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Board of Education

- Edmund Bedient, *President*
- Marla Greenberg, *Vice President*
- Zachary Armstrong, *Board Member*
- Lorene Barulich, *Board Member*
- Jeremy Maloney, *Board Member*
- Sarah Piwowarczyk, *Board Member*
- Laura Sokol-Scott, *Board Member*

*****ECRWSS
 POSTAL CUSTOMER

-
- Dr. Lisa Krueger, *Superintendent of Schools*
 - William Thiel, *Business Official*
 - Alissa Straus, *Business Official*

| School District Budget Notice (NYS mandates the following notification of budget information) | Budget Adopted for the 2025-26 School Year | Budget Proposed for the 2026-27 School Year | Contingency Budget for the 2026-27 School Year* |
|--|---|--|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$162,495,482 | \$170,699,998 | \$169,094,487 |
| Increase/Decrease for the 2026-27 School Year | | \$8,204,516 | \$6,598,902 |
| Percentage Increase/Decrease in Proposed Budget | | 5.05% | 4.06% |
| Change in the Consumer Price Index | | 2.63% | |
| A. Proposed Levy to Support the Total Budgeted Amount | | | |
| A. Proposed Levy to Support the Total Budgeted Amount | \$71,889,614 | \$73,495,228 | |
| B. Levy to Support Library Debt, if Applicable | | | |
| B. Levy to Support Library Debt, if Applicable | \$0 | \$0 | |
| C. Levy for Non-Excludable Propositions, if Applicable ** | | | |
| C. Levy for Non-Excludable Propositions, if Applicable ** | \$0 | \$0 | |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy | | | |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy | \$0 | \$0 | |
| E. Total Proposed School Year Tax Levy (A + B + C - D) | | | |
| E. Total Proposed School Year Tax Levy (A + B + C - D) | \$71,889,614 | \$73,495,228 | \$71,889,614 |
| F. Total Permissible Exclusions | | | |
| F. Total Permissible Exclusions | \$2,654,271 | \$2,921,106 | |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions | | | |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions | \$69,235,343 | \$70,574,122 | |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | | | |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | \$69,235,343 | \$70,574,122 | |
| I. Difference: G - H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | | | |
| I. Difference: G - H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | \$0 | \$0 | |
| Administrative Component | | | |
| Administrative Component | \$17,265,585 | \$18,092,004 | \$17,874,863 |
| Program Component | | | |
| Program Component | \$122,995,583 | \$128,490,723 | \$127,627,250 |
| Capital Component | | | |
| Capital Component | \$22,234,314 | \$24,117,271 | \$23,592,271 |
| *Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. A Contingent Budget will require the following reductions, Equipment reduced by \$701,050, the \$100,000 Capital Outlay project eliminated, and Administrative and Program staffing costs reduced by \$804,564. | | | |

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

| Description | Amount |
|--|-----------|
| Proposition #3 – Use of Capital Reserves for Bus Purchases | \$898,459 |

*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

| | Under the Budget Proposed for the 2026-27 School Year |
|--|--|
| Estimated Basic STAR Exemption Savings ¹ | \$356 |
| ¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law. | |

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the West Seneca Central School District, Erie County, New York, will be held at West Seneca East High School in said district on Tuesday, May 19, 2026 between the hours of 7:00am and 9:00pm, at which time the polls will be opened to vote by voting ballot or machine.