

WEST VALLEY CENTRAL SCHOOL



2026-2027 Proposed Budget

April 21, 2026



2026 -2027 PROPOSED BUDGET-EXPENSES

Change from March to April

Category	March 2026	April 2026	Change
Salaries	\$4,040,529	\$3,939,852	-\$100,677
Benefits	2,771,175	2,803,019	31,844
BOCES	2,197,889	2,121,402	-76,487
Contractual/Other	754,100	747,900	-6,200
Supplies &Textbooks	307,000	293,550	-13,450
Equipment	62,200	57,500	-4,700
Tuition	200,000	200,000	0
Debt Service	396,000	396,000	0
Interfund Transfers	110,000	110,000	0
Totals	\$10,838,893	\$10,669,223	-\$169,670

2026 -2027 PROPOSED BUDGET-EXPENSES

Change from 2025-2026

Category	2025-2026 Approved	2026-2027 Proposed	\$ Change	% Change
Salaries	\$3,909,660	\$3,939,852	\$30,192	0.77%
Benefits	2,681,231	2,803,019	121,788	4.54%
BOCES	1,894,479	2,121,402	226,923	11.98%
Contractual/Other	657,700	747,900	90,200	13.71%
Supplies &Textbooks	300,900	293,550	-7,350	-2.44%
Equipment	238,030	57,500	-180,530	-75.84%
Tuition	75,000	200,000	125,000	166.67%
Debt Service	265,000	396,000	131,000	49.43%
Interfund Transfers	110,000	110,000	0	0.00%
Totals	\$10,132,000	\$10,669,223	\$537,223	5.30%

2026 -2027 PROPOSED BUDGET-REVENUES

Change from March to April

Category	March 2026	April 2026	Change
Tax Levy	\$3,234,062	\$3,329,650	\$95,588
PILOTS/Penalties	316,151	316,151	0
Interest and Earnings	125,000	135,000	10,000
State Aid	5,919,765	5,919,765	0
Other Revenues	308,915	293,657	-15,258
Fund Balance	935,000	675,000	-260,000
Totals	\$10,838,893	\$10,669,223	-\$169,670

2026 -2027 PROPOSED BUDGET-REVENUES

Change from 2025-2026

Category	2025-2026 Approved	2026-2027 Proposed	\$ Change	% Change
Tax Levy	\$3,186,268	\$3,329,650	\$143,382	4.50%
PILOTS/Penalties	306,404	316,151	9,747	3.18%
Interest and Earnings	40,000	135,000	95,000	237.50%
State Aid	5,393,223	5,919,765	526,542	9.76%
Other Revenues	459,430	293,657	-165,773	-36.08%
Fund Balance	746,675	675,000	-71,675	-9.60%
Totals	\$10,132,000	\$10,669,223	\$537,223	5.30%

PROPOSITIONS

1

**2026-2027
Budget**

\$10,669,223

2

**Use of
Transportation
Reserve**

Purchase two
mini-vans

3

**Create a
Transportation
Reserve**

\$450,000
5 years

4

**Create a
Capital
Improvement
Reserve**

\$1.5 Million
10 years

5

**Create a
Maintenance
Equipment
Reserve**

\$250,000
5 years

6

Vote for One Board of Education Member