

WEST VALLEY CENTRAL SCHOOL

2026-2027
Budget Hearing

May 12, 2026





2026-2027 Proposed Budget

Overview



- Continue to prioritize students, learning opportunities, safety, and long-term district stability.
- Focus on maintaining educational programming while remaining fiscally responsible.
- Preserve student opportunities and continue investing in the learning environment.
- The proposed budget supports both current needs and future planning for the district.



2026-2027 Proposed Budget



Strategic & Responsible Budget Development

- Budget developed through careful review of operational and instructional needs
- District continues to manage increasing costs in areas such as employee benefits, transportation, utilities, and mandated services
- Long-term financial planning remains a priority
- Administration continues to evaluate efficiencies while minimizing impacts to students
- Reduction of two positions through attrition due to retirements



2026-2027 Proposed Budget

Supporting Community Engagement

- District is exploring additional opportunities for community use of school facilities
- Goal is to strengthen school-community connections
- School facilities remain an important resource for students, families, and the community
- Continued focus on creating a welcoming and positive environment





2026-2027 Proposed Three-Part Budget



2026-2027 Proposed Budget

Administrative Component



Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Board of Education	\$38,114	\$31,032	-\$7,082	-18.58%
Central Admin	\$202,221	\$220,802	\$18,581	9.19%
Finance	\$259,584	\$215,256	-\$44,328	-17.08%
Legal	\$22,500	\$20,000	-\$2,500	-11.11%
Personnel	\$212,000	\$193,810	-\$18,190	-8.58%
Public Information	\$80,000	\$99,473	\$19,473	24.34%
Technology/Data	\$290,000	\$236,292	-\$53,708	-18.52%
Insurance	\$47,500	\$85,147	\$37,647	79.26%



2026-2027 Proposed Budget

Administrative Component



Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Unclassified	\$2,500	\$1,500	-\$1,000	-40.00%
School Supervision/Staff Development	\$205,245	\$343,722	\$138,477	67.47%
Employee Benefits	\$319,967	\$335,017	\$15,050	4.70%
Total Administrative Component	\$1,766,010	\$1,865,880	\$99,870	5.66%



2026-2027 Proposed Budget

Capital Component



Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Operation of Plant	\$441,000	\$477,776	\$36,776	8.34%
Maintenance of Plant	\$268,500	\$265,943	-\$2,557	-0.95%
Security of Plant	\$30,000	\$120,000	\$90,000	300.00%
Refund of Property Tax	\$2,500	\$2,500	\$0	0.00%
Transportation	\$177,830	\$ -	-\$177,830	-100.00%
Employee Benefits	\$260,134	\$271,474.00	\$11,340	4.36%
Debt Service	\$265,000	\$396,000	\$131,000	49.43%
Capital Outlay	\$100,000	\$100,000	\$0	0.00%
Total Capital Component	\$1,544,964	\$1,633,693	\$88,729	5.74%



2026-2027 Proposed Budget

Program Component



Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Legal	\$22,500	\$20,000	-\$2,500	-11.11%
Instruction	\$2,184,342	\$2,180,363	-\$3,979	-0.18%
Special Education	\$804,500	\$974,375	\$169,875	21.12%
Occupational Education	\$171,600	\$224,948	\$53,348	31.09%
Special Schools	\$84,000	\$15,920	-\$68,080	-81.05%
Library/Media	\$117,125	\$133,939	\$16,814	14.36%
Computer Aided Instruction	\$237,100	\$238,830	\$1,730	0.73%
Guidance	\$172,800	\$121,418	-\$51,382	-29.73%



2026-2027 Proposed Budget

Program Component



Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change
Health Services	\$88,700	\$96,886	\$8,186	9.23%
Psychological	\$32,700	\$32,850	\$150	0.46%
Social Work	\$43,000	\$52,400	\$9,400	21.86%
Extracurricular	\$52,500	\$49,855	-\$2,645	-5.04%
Interscholastic Sports	\$99,500	\$124,034	\$24,534	24.66%
Transportation	\$599,529	\$697,304	\$97,775	16.31%
Employee Benefits	\$2,101,130	\$2,196,528	\$95,398	4.54%
Interfund Transfers	\$10,000	\$10,000	\$0	0.00%
Total Program Component	\$6,821,026	\$7,169,650	\$348,624	5.11%



2026-2027 Proposed Budget

Total by Component



Component	2025-2026 Adopted Budget	2026-2027 Proposed Budget	\$ Change	% Change	% of Budget
Administrative	\$1,766,010	\$1,865,880	\$99,870	5.66%	17.5%
Capital	\$1,544,964	\$1,633,693	\$88,729	5.74%	15.3%
Program	\$6,821,026	\$7,169,650	\$348,624	5.11%	67.2%
Total Proposed Budget	\$10,132,000	\$10,669,223	\$537,223	5.30%	100.0%



2026-2027 Proposed Budget

Estimated Revenues



Category	2025-2025 Adopted Budget	2026-2027 Estimated Revenues	\$ Change	% Change
Local Share (Tax Levy)	\$3,186,268	\$3,329,650	\$143,382	4.50%
PILOTS	\$300,404	\$310,151	\$9,747	3.24%
Tax Interest and Penalties	\$6,000	\$6,000	\$0	0.00%
Services for Other Gov'ts	\$30,000	\$30,000	\$0	0.00%
Interest and Earnings	\$40,000	\$135,000	\$95,000	237.50%
Sale of Equipment	\$1,100	\$0	-\$1,100	-100.00%
Insurance Recoveries	\$11,500	\$0	-\$11,500	-100.00%
BOCES Surplus Refund	\$114,000	\$100,000	-\$14,000	-12.28%



2026-2027 Proposed Budget

Estimated Revenues



Category	2025-2025 Adopted Budget	2026-2027 Estimated Revenues	\$ Change	% Change
Refund of Prior Year Expense	\$2,000	\$2,000	\$0	0.00%
Gifts and Donations	\$2,000	\$0	-\$2,000	-100.00%
Unclassified Revenues	\$1,000	\$1,657	\$657	65.70%
State Aid	\$5,393,223	\$5,919,765	\$526,542	9.76%
Federal Aid	\$20,000	\$25,000	\$5,000	25.00%
Interfund Transfer	\$277,830	\$135,000	-\$142,830	-51.41%
Appropriated Fund Balance	\$746,675	\$675,000	-\$71,675	-9.60%
Total Revenues	\$10,132,000	\$10,669,223	\$537,223	5.30%



2026-2027 State Aid

As of May 6, 2026



Category	2025-2026 Enacted Budget	2026-2027 Executive Budget	\$ Change	% Change
Foundation Aid	\$3,742,210	\$3,779,632	\$37,422	1.00%
Building Aid	\$471,016	\$491,769	\$20,753	4.41%
Transportation Aid	\$359,985	\$698,133	\$338,148	93.93%
BOCES Aid	\$552,870	\$763,182	\$210,312	38.04%
Software Aid	\$2,787	\$2,636	-\$151	-5.42%
Hardware & Technology Aid	\$2,715	\$2,645	-\$70	-2.58%
Textbook Aid	\$10,427	\$9,844	-\$583	-5.59%
Library Materials Aid	\$1,162	\$1,100	-\$62	-5.34%
High Tax Aid	\$166,648	\$166,648	\$0	0.00%
Public Excess Cost Aid	\$4,176	\$4,176	\$0	0.00%
Total State Aid	\$5,313,996	\$5,919,765	\$605,769	11.40%



2026-2027 Proposed Budget

Capital Outlay Project



- \$100,000 for building improvements
- Receive state aid reimbursement
- Flooring replacement and upgrades to cardio room



2026-2027 Proposed Budget



Future Needs

Long-term planning and reserve funds:

- Helps the District prepare for future facility, transportation, and infrastructure needs
- Allow the District to save gradually over time rather than relying heavily on borrowing or large tax impacts in a single year

Future needs include:

- Student transportation vehicles and buses
- Building infrastructure and capital improvements
- Maintenance vehicles and operational equipment
- Safety, efficiency, and preservation of District facilities





Approval of the 2027-2027 Budget

\$10,669,223 with a tax levy of \$3,329,650 (4.5% increase requiring at least 60% approval)



Use of Transportation Reserve

Purchase two gasoline mini-vans, maximum \$92,451



Establish of a Transportation Capital Reserve Fund

Maximum amount of \$450,000 over a five-year period



Establish of a Capital Improvements Reserve Fund

Maximum amount of \$1,500,000 over a ten-year period



Establish of a Maintenance Vehicles and Equipment Reserve Fund

Maximum amount of \$250,000 over five years

Propositions

Use current reserves and plan for the future.



Budget Vote and Board Member Election

Tuesday, May 19, 2026

WVCS Foyer

12:00 pm until 9:00 pm

