

2026-27 School District Budget Notice

Overall Budget Proposal	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	\$10,132,000	\$10,558,807	\$10,468,157
Increase/Decrease for the 2026-27 School Year		\$426,807	\$336,157
Percentage Increase/Decrease in Proposed Budget		4.21%	3.32%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$3,186,268	\$3,253,180	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
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)	\$3,186,268	\$3,253,180	\$3,186,268
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$3,186,268	\$3,272,814	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$3,186,268	\$3,253,180	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$19,634	
Administrative Component	\$1,922,510	\$1,690,537	\$1,710,055
Program Component	\$6,694,526	\$7,236,577	\$7,126,422
Capital Component	\$1,514,964	\$1,631,693	\$1,631,680
<p>* 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.</p> <p>If the budget is defeated and contingent budget is necessary, the District will need to cut all equipment purchases, except for health office and buildings & grounds equipment, remove increases to non-aligned/uncertified employees, reduce classroom and building supplies, and remove new professional development for curriculum.</p> <p>Additionally, supplies and options for extracurricular programs (student activities/clubs) and athletics will need to be reduced.</p> <p>Building use by groups and organizations that are not district operated may be charged a fee.</p>			
** 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 2: Purchase of Two Minivans Using Current Transportation Reserve Funds On Hand		\$92,451
	Proposition 3: Establish a Capital Improvement Reserve Fund (Up to \$1,500,000 can be deposited over ten years, voter approval required to spend the funds)		\$1,500,000

***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 Savings¹

\$388

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the West Valley Central School District, Cattaraugus County, New York, will be held at the West Valley Central School gymnasium in said district on Tuesday, June 16, 2026, between the hours of 12:00pm and 9:00pm, prevailing time in the West Valley Central School, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.