WEST VALLEY CENTRAL SCHOOL

2026-2027 Budget Hearing

June 3, 2026

Budget Comparison

2025-2026 Budget	2026-2027 Original Proposed Budget	2026-2027 Revised Proposed Budget
$10,132,000	$10,669,223 5.30% Increase	$10,558,807 4.21% Increase*

*The 4.21% increase is in the budget over 2025-2026. The tax levy increase is only 2.1%. Please see the Revenues slide for more information.

Three-Part Budget

2026-2027 Proposed Budget

Administrative Component

Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Revised Budget	$ Change	% Change
Board of Education	$38,114	$31,032	$19,650	-$18,464	-48.44%
Central Admin	$202,221	$220,802	$206,971	$4,750	2.35%
Finance	$259,584	$215,256	$214,054	-$45,530	-17.54%
Legal	$22,500	$20,000	$20,000	-$2,500	-11.11%
Personnel	$212,000	$193,810	$193,810	-$18,190	-8.58%
Public Information	$80,000	$99,473	$99,473	$19,473	24.34%
Technology/Data	$290,000	$236,292	$237,739	-$52,261	-18.02%
Insurance	$47,500	$85,147	$85,147	$37,647	79.26%
Capital Cost-BOCES	$86,379	$83,829	$83,829	-$2,550	-2.95%
Unclassified	$2,500	$1,500	$0	-$2,500	-100.00%
School Supervision/Staff Dev.	$205,245	$343,722	$261,988	$56,743	27.65%
Employee Benefits	$319,967	$335,017	$267,876	-$52,091	-16.28%
Total Administrative Component	**$1,766,010**	**$1,865,880**	**$1,690,537**	**-$75,473**	**-4.27%**

2026-2027 Proposed Budget

Capital Component

Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Revised Budget	$ Change	% Change
Operation of Plant	$441,000	$477,776	$475,776	$34,776	7.89%
Maintenance of Plant	$268,500	$265,943	$265,943	-$2,557	-0.95%
Security of Plant	$30,000	$120,000	$120,000	$90,000	300.00%
Refund of Property Tax	$2,500	$2,500	$2,500	$0	0.00%
Transportation	$177,830	$0	$0	-$177,830	-100.00%
Employee Benefits	$260,134	$271,474.00	$271,474	$11,340	4.36%
Debt Service	$265,000	$396,000	$396,000	$131,000	49.43%
Capital Outlay	$100,000	$100,000	$100,000	$0	0.00%
Total Capital Component	**$1,544,964**	**$1,633,693**	**$1,631,693**	**$86,729**	**5.61%**

2026-2027 Proposed Budget

Program Component

Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Revised Budget	$ Change	% Change
Legal	$22,500	$20,000	$20,000	-$2,500	-11.11%
Instruction	$2,184,342	$2,180,363	$2,140,490	-$43,852	-2.01%
Special Education	$804,500	$974,375	$1,073,906	$269,406	33.49%
Occupational Education	$171,600	$224,948	$224,948	$53,348	31.09%
Special Schools	$84,000	$15,920	$15,920	-$68,080	-81.05%
Library/Media	$117,125	$133,939	$135,139	$18,014	15.38%
Computer Aided Instruction	$237,100	$238,830	$235,830	-$1,270	-0.54%
Guidance	$172,800	$121,418	$122,618	-$50,182	-29.04%
Health Services	$88,700	$96,886	$96,886	$8,186	9.23%
Psychological	$32,700	$32,850	$64,200	$31,500	96.33%

2026-2027 Proposed Budget

Program Component

Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Revised Budget	$ Change	% Change
Social Work	$43,000	$52,400	$53,600	$10,600	24.65%
Extracurricular	$52,500	$49,855	$49,855	-$2,645	-5.04%
Interscholastic Sports Programs	$99,500	$124,034	$122,034	$22,534	22.65%
Transportation	$599,529	$697,304	$619,804	$20,275	3.38%
Employee Benefits	$2,101,130	$2,196,528	$2,251,347	$150,217	7.15%
Interfund Transfers	$10,000	$10,000	$10,000	$ -	0.00%
Total Program Component	**$6,821,026**	**$7,169,650**	**$7,236,577**	**$415,551**	**6.09%**

2026-2027 Proposed Budget

Three-Part Budget

Component	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Revised Budget	$ Change	% Change	% of Budget
Administrative	$1,766,010	$1,865,880	$1,690,537	-$75,473	-4.27%	16.01%
Capital	$1,544,964	$1,633,693	$1,631,693	$86,729	5.61%	15.45%
Program	$6,821,026	$7,169,650	$7,236,577	$415,551	6.09%	68.54%
Total	**$10,132,000**	**$10,669,223**	**$10,558,807**	**$426,807**	**4.21%**	**100.00%**

2026-2027 Proposed Budget

Estimated Revenues

Source	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2026-2027 Revised Budget	$ Change	% Change
Local Share (Tax Levy)	$3,186,268	$3,329,650	$3,253,180	$66,912	2.10%
PILOTS	$300,404	$310,151	$310,151	$9,747	3.24%
Tax Interest and Penalties	$6,000	$6,000	$6,000	$0	0.00%
Services/Interest & Earnings	$70,000	$165,000	$160,000	$90,000	128.57%
Sales/Recoveries	$12,600	-	-	$0	0.00%
Refunds/Donations/Unclassified	$119,000	$103,657	$102,318	-$16,682	-14.02%
State Aid	$5,393,223	$5,919,765	$5,957,115	$563,892	10.46%
Federal Aid	$20,000	$25,000	$25,000	$5,000	25.00%
Use of Reserves	-	-	$20,043	$20,043	100.00%
Interfund Transfer	$277,830	$135,000	$50,000	-$227,830	-82.00%
Appropriated Fund Balance	$746,675	$675,000	$675,000	-$71,675	-9.60%
Total Revenues	**$10,132,000**	**$10,669,223**	**$10,558,807**	**$426,807**	**4.21%**

2026-2027 Proposed Budget

State Aid

Category	2025-2026 Enacted Budget	2026-2027 Executive Budget	2026-2027 Legislative Budget	$ Change	% Change
Foundation Aid	$3,742,210	$3,779,632	$3,817,054	$74,844	2.00%
Building Aid	$471,016	$491,769	$491,769	$20,753	4.41%
Transportation Aid	$359,985	$698,133	$698,133	$338,148	93.93%
BOCES Aid	$552,869	$763,182	$763,182	$210,313	38.04%
Software/Library/Textbook Aid	$14,376	$13,580	$13,539	-$837	-5.82%
Hardware & Technology Aid	$2,715	$2,645	$2,614	-$101	-3.72%
High Tax Aid	$166,648	$166,648	$166,648	$0	0.00%
Supplemental Public Excess Cost Aid	$4,176	$4,176	$4,176	$0	0.00%
Total State Aid	**$5,313,995**	**$5,919,765**	**$5,957,115**	**$643,120**	**12.10%**

Capital Outlay Project

- $100,000 for building improvements
- Receive state aid reimbursement
  - 85 cents for each dollar spent
- Flooring replacement and upgrades to cardio room

Propositions

Use of current reserves and to plan for the future

Proposition #	Description
1	**Approval of the 2026-2027 Budget** $10,558,807 with a tax levy of $3,253,180 (below the tax levy limit of $3,272,814)
2	**Use of Transportation Reserve** Purchase two gasoline mini-vans from funds in current reserve (maximum $92,451)
3	**Establish a Capital Improvement Reserve Fund** Maximum amount of $1,500,000 may be deposited over a ten-year period

Budget Vote

Tuesday, June 16, 2026, 12:00 pm until 9:00 pm

WVCS Gymnasium