West Canada Valley Central School District

Committed to preparing responsible, caring and productive citizens

2026-2027
Proposed School District Budget

REVOTE Budget Hearing
June 8, 2026
6:00pm High School Library

Public Questions

Email questions throughout the budget presentation to;

Mrs. Daphne Raymo, District Clerk

Email: draymo@westcanada.org

In the coming days;

Contact: Mr. Siddon, West Canada Valley CSD Superintendent

Email: jsiddon@westcanada.org

Phone: 315-845-6800

West Canada Valley Central School District
Board of Education Members

- Shauna Harrington, President
- Janine Lynch, Vice President
- Alisa Brewer
- Shannon Crocker
- Roger Kemler
- Sara Northup-Lynch
- Edwin Schatzel

West Canada Valley Central School District
Central Administration

Mr. Jeremy Siddon
Superintendent

Ms. Kelley Crossett
Business Manager

Mrs. Daphne Raymo
Confidential Secretary/District Clerk

West Canada Valley Central School District
Building Administration

Mr. Glenn Broadbent
MS/HS Principal

Ms. Christine Nofri
Elementary Principal

Mrs. Emily Looman
Director of Special Programs

Budget Theme 2026-2027

- Develop a budget that reduces the tax burden on the community.
- Maintain current programs and opportunities for West Canada Valley students.
- Manage the current fiscal times both in the short and long term

Budget Process



Board Meetings

Five meetings between December and April.



Administrative Meetings

Discussions begin in early fall and projections are developed for revenues.



Department Meetings

Principals and departments/grades discuss resources, grade alignment, enrollment, BOCES services.



Board Adoption

The final step before taking the budget to press and to the voters. The Board adopted the initial 2026-2027 budget on April 20.

Budget Revote Process



Administrative Meetings

Discussions were held following the defeat of the initial budget. Modifications were made to the initial budget to reduce the tax levy increase from 15% to 9%.



Board Meeting

The modified budget was discussed at a special budget Board meeting on May 26. The revised budget still requires a supermajority of 60% approval by the voters.



Board Adoption

The final step before taking the budget to press and to the voters. The Board adopted the revised 2026-2027 budget on May 26.

Budget Components

Administrative

- Board of Education, Superintendent, Principals
- Business Official and Staff
- Main Office Secretaries
- Tax Collector and Claims Auditor
- BOCES Administrative and Capital Project Cost
- Legal Service

Capital

- Operations and Maintenance
- Buildings and Grounds
- Utilities
- Debt Service

Program

- K-12 Instruction
- Transportation
- BOCES Program Services
- Guidance and Health Services
- Special Education
- Athletics & Extra-curricular

Administrative
Overall Increase of 4.67% or $143,985

- Salaries
- WCV Administrative decrease is -$58,005
- BOCES Admin & Capital Expenses (including Capital Project Payments)
  - 2025-2026 - $1,044,814
  - 2026-2027 - $1,246,804
  - An Increase of $201,990
- Health Insurance, Retirement Contributions

Administrative
Overall Increase of 4.67% or $143,985

	2025-2026	2026-2027 Proposed	2026-2027 Contingent
Board of Education Expenses incurred by Board members for travel and conferences: by the District Clerk and by the District for advertising meetings, the Annual Meeting and elections.	$11,550	$12,445	$12,445
Central Administration Salaries, travel, conferences, equipment and materials and supplies for the Superintendent and Secretary.	$211,791	$214,173	$214,173
Finance Salaries, travel, conferences, equipment, postage, computer services and materials and supplies for the Business Official/Treasurer and staff, auditing, tax collection and contractual expenditures.	$598,954	$588,179	$588,179
Staff Legal services, BOCES personnel services and public information costs.	$44,537	$45,271	$45,271

Administrative

	2025-2026	2026-2027 Proposed	2026-2027 Contingent
Special Items Unallocated insurance and BOCES administrative & capital expenses.	$1,053,625	$1,257,137	$1,257,137
Administration and Improvement Salaries, travel, conferences, equipment maintenance, curriculum development and materials and supplies for the school principals and school building clerical staff.	$551,261	$499,018	$499,018
***Employee* Benefits** State Employee and Teacher Retirement System costs, social security, workers compensation, hospital and medical insurance and unemployment insurance for all employees in the administrative section of the budget.	$613,194	$612,674	$612,674
Administration Total	**$3,084,912**	**$3,228,897**	**$3,228,897**

Capital
Overall Decrease of - 6.90% or -$283,421

- Salaries
- Health Insurance, Retirement Contributions
- Utilities
- Cleaning & Maintenance Supplies
- Equipment Purchases
- Debt Service

Capital
Overall Decrease of - 6.90% or -$283,421

	2025-2026	2026-2027 Proposed	2026-2027 Contingent
Central Services Operation and maintenance of plant including heating fuel & utilities, salaries, contractual expenditures, material and supplies and BOCES services.	$1,523,240	$1,510,848	$1,510,848
Refund of Real Property Taxes	$3,000	$3,000	$3,000
Employee Benefits State Employee and Teacher Retirement System costs, social security, workers compensation, hospital and medical insurance and unemployment insurance for all employees in the capital section of the budget.	$547,428	$510,755	$510,755
Debt Service Expenditures for Principle and Interest on bonds for school construction projects, Statutory Installment Bonds for school bus purchases and Revenue Anticipation Notes that have been issued.	$2,024,822	$1,796,385	$1,796,385
Transfer to Capital Fund	$6,000	0	0
Capital Total	**$4,104,490**	**$3,820,988**	**$3,820,988**

Program
Overall Decrease of – 6.11% or - $955,834

- Salaries – K-12 Instructional & Support Staff
- Special Education Program Costs
- Instructional Supplies
- Transportation Costs
- BOCES Programs
- Health Insurance and Retirement Contributions
- Interscholastic Athletics and Extra-Curricular Expenses

Program
Overall Decrease of – 6.11% or - $955,834

	2025-2026	2026-2027 Proposed	2026-2027 Contingent
Legal Services related to students with disabilities.	$5,000	$5,000	$5,000
In-service Training Professional development for instructional personnel.	0	0	0
Teaching, Regular School Salaries and other expenses including materials and supplies related to teachers, substitute teachers, teacher assistants, teacher aides and monitors.	$4,911,960	$3,958,446	$3,958,446
Program for Students with Disabilities Expenses related to services of students with disabilities including instructional salaries, speech, occupational therapy, resource room, BOCES and other public and private school placements.	$2,247,335	$2,192,367	$2,253,173
Occupational Education Expenses for students at Herkimer BOCES Career Tech Education Program.	$682,000	$741,664	$741,664
Special Schools Expenses related to instruction other than regular school (BOCES Summer School).	$16,000	$16,000	$16,000

Program

	2025-2026	2026-2027 Proposed	2026-2027 Contingent
Instructional Media Salaries and expenses for operating the school libraries, audiovisual equipment, materials and supplies, and the school's computer assisted instruction program.	$585,073	$617,209	$617,209
Pupil Services Expenses related to guidance, counseling, health services, testing, equipment maintenance and scoring services. Also included are co-curricular and interscholastic athletics (sports).	$908,979	$895,181	$517,932
District Transportation Services Expenses incurred for the student transportation program including salaries, repairs, fuel and operation and maintenance of the garage building.	$1,314,289	$1,267,740	$1,114,640
Employee Benefits State Employee and Teacher Retirement System costs, social security, workers compensation, hospital and medical insurance and unemployment insurance for all employees in the program section of the budget.	$4,931,378	$4,952,573	$4,921,638
Interfund Transfer Transfers to the Special Aid and School Lunch Funds.	$34,600	$34,600	$34,600
Program Total	**$15,636,614**	**$14,680,780**	**$14,180,302**

Total Expenditures

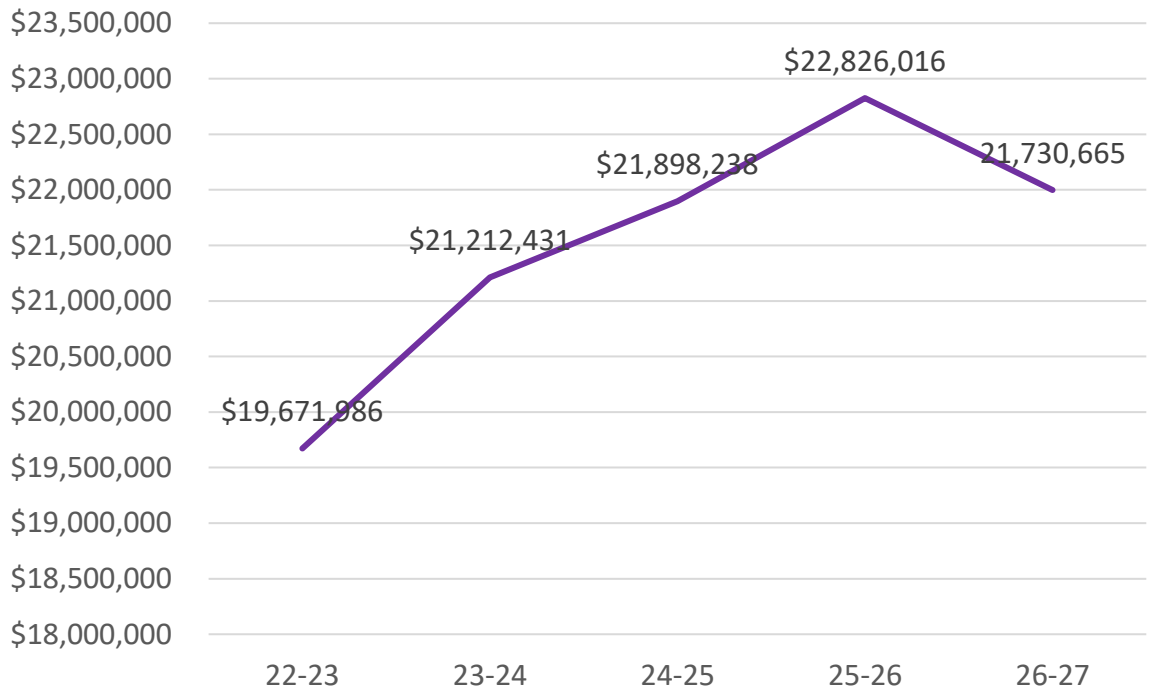
2025-2026
$22,826,016

2026-2027
$21,730,665

Decrease of
-$1,095,351
or
-4.80%

Budget Summary
General Fund Budget: Percentage Over Prior Year

School Year	***General Fund Budget***	***% Over Prior Year***
2022-2023	$19,671,986	3.6%
2023-2024	$21,212,431	7.83%*
2024-2025	$21,898,238	3.23%
2025-2026	$22,826,016	4.24%
2026-2027 **2026-2027	$21,730,665 $21,230,187	-4.80% -6.99%**



*First payment for the BOCES Capital Project

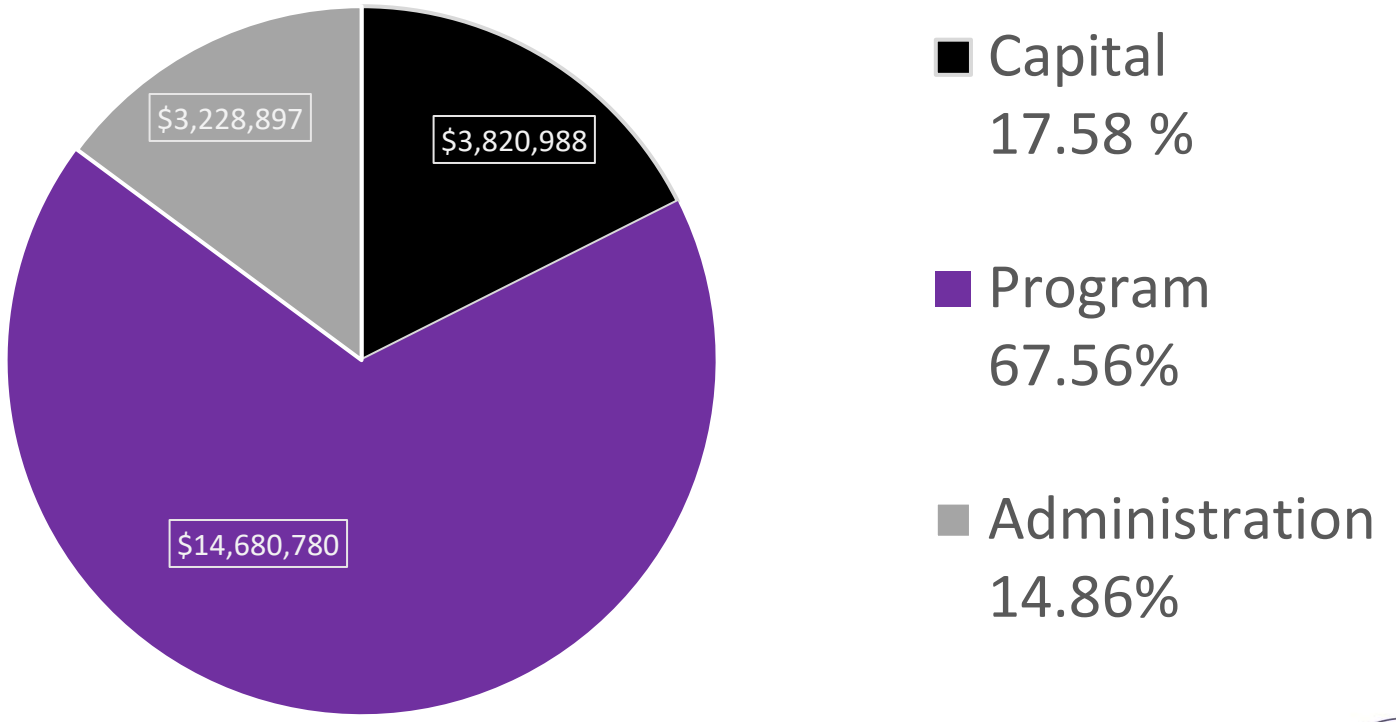
**Contingency Budget if 2nd budget gets voted down

Uncontrollable Costs 2026-2027

- Special Education Programs
- Retirement System Costs
- Health Insurance Costs
- Utilities
- Contractual Obligations

Summary of Expenditures

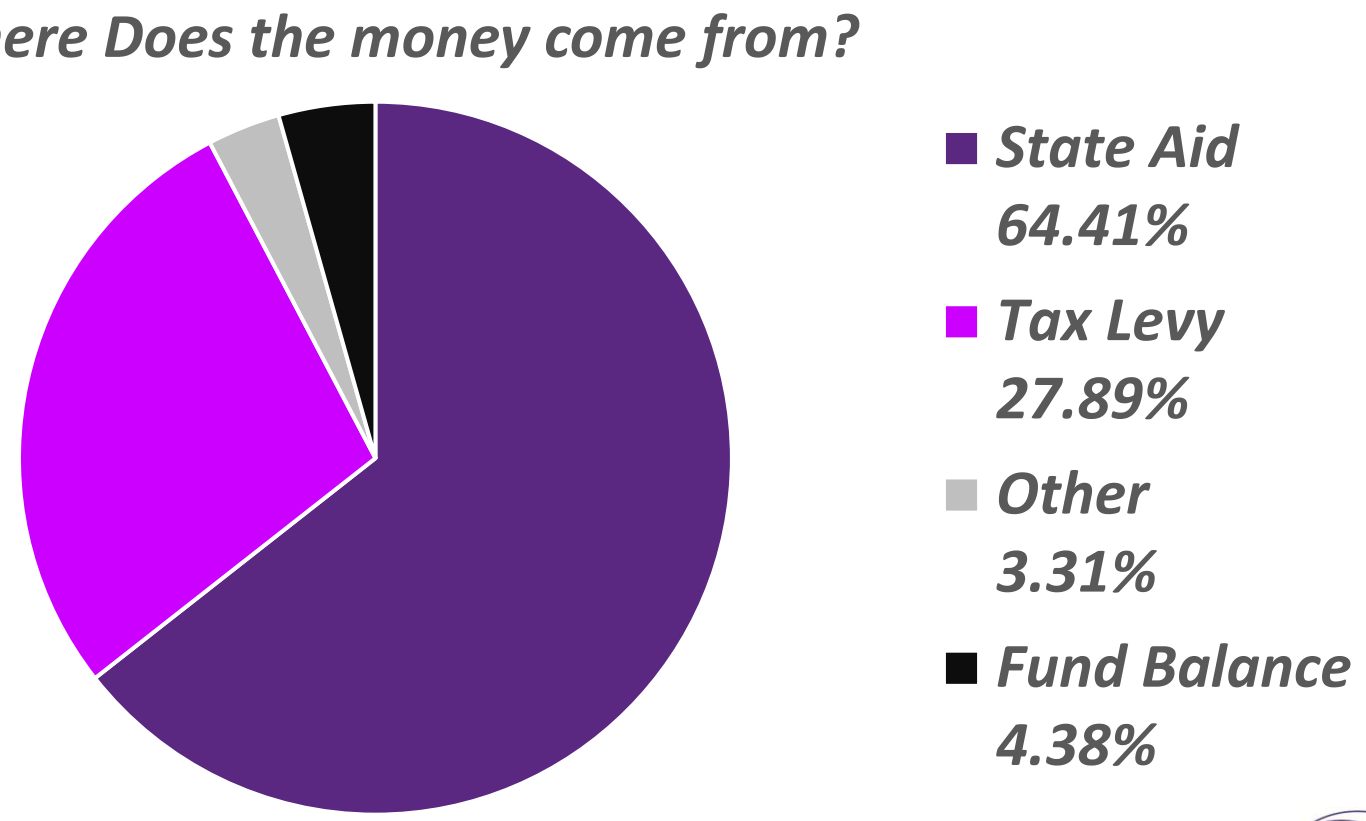
Where does the money go?



Projected Revenues

- Real Property Taxes – $6,061,344
- Other Payments (PILOT) – $360,319
- Interest and Penalties on Real Property Taxes – $25,000
- Charges for Service – $69,500
- Use of Money and Property – $26,848
- Sale of Property - $4,500
- Miscellaneous – $170,000
- State Aid – $12,735,409
- State Building Aid – $1,261,909
- Federal Reimbursement - $55,000
- Interfund Transfers – $8,000
- Fund Balance Allocation – $952,836

Summary of Revenues



Tax Rate vs. Tax Levy

Tax Rate

- The cost per 1,000 of assessed value of a home/property
  - Projected Tax Rate on True is $11.91
  - Projected Tax Rate on True is an increase of 9.00%

Tax Levy

- The total amount needed from taxpayers to support the proposed budget. This amount is determined after all other sources of revenue are projected.
  - The tax levy for the 26-27 school year is projected to be $6,061,344
  - Increase of 9.00%

How Your Tax Bill is Actually Calculated

- ***Step 1: Determine the Tax Levy***
  - Budget – State Aid – Other Revenues = **Tax Levy**
- ***Step 2: Equalize Property Values Using each Town's Equalization Rate***
  - Each town's total assessed value is divided by its equalization rate to determine its **true value**
- ***Step 3: Determine Each Town's Share of the Levy***
  - The town's true value is then divided into the total tax levy to determine each town's share of the total levy
- ***Step 4: Tax Rate (Each town's tax rate is determined by the calculation below:)***
  - **Tax Rate =** (Town's Share of Levy ÷ Total Assessed Value of the Town) X 1,000

Tax Levy at 9%

- ***Estimated***
  - While every property tax bill is different and depends on assessed value, equalization rates, exemptions, and how taxes are distributed, below are simple examples using a straight 9% increase for illustration purposes only.
    - A homeowner with a **2025–2026 school tax bill of $2,500** could see an estimated increase of approximately **$225 annually**, for a projected school tax bill of **$2,725**. This equals about **$18.75 more per month**.
    - A homeowner with a **2025–2026 school tax bill of $3,000** could see an estimated increase of approximately **$270 annually**, for a projected school tax bill of **$3,270**. This equals about **$22.50 more per month**.
  - It is important to understand that a **9% tax levy increase does not automatically equal a 9% increase in an individual tax bill**. Actual impacts vary based on property assessments, equalization rates, STAR exemptions, and how taxes are distributed among municipalities in the district.

Historical Tax Levy

Year	*Tax Levy*	*% Increase*	*Tax on True Rate*	*% over Prior Year*
20-21	$5,139,357	0%	$16.88	- 1.17%
21-22	$5,139,357	0%	$16.07	- 4.85%
22-23	$5,139,357	0%	$14.19	- 11.67%
23-24	$5,242,144	2%	$12.04	- 15.19%
24-25	$5,346,987	2%	$11.59	- 3.68%
25-26	$5,560,866	4%	$10.93	- 5.67%
26-27	$6,061,344	9%	$11.91 Est.	9.0%

What are we getting for our money?

- Great School System
- Strong Academic Results
- High Graduation Rate
- High Regents Diploma Rate
- High Student Attendance Rate
- Strong Extra-Curricular Programs
- College Credit Offerings (College Now)
- Advanced Placement Classes (AP)
- Expanded Online Advanced Placement
- Agriculture Science/Business
- Strong Special Education Support
- High DOT Passing Rate for School Buses
- Clean, Safe, and Accessible Facilities
- Dedicated Faculty and Staff.

What we have had to reduce

15% Tax Levy	9% Tax Levy	Contingency Budget
• 2 Teacher Assistants Layoffs • 4 Teacher Assistants through attrition/vacant positions • 2 Teacher Layoffs • 8 Teaching Through Attrition • 1 Bus Driver Through Attrition • 1 Building Mechanic • 1 Secretary Through Attrition • Reduction in ASL	• 2 Teacher Assistants Layoffs • 4 Teacher Assistants through attrition/vacant positions • 3 Teacher Layoffs • 8 Teaching Through Attrition • 2 Bus Driver Through Attrition • 1 Building Mechanic Layoff • 1 Secretary Through Attrition • Salary Freeze with many of the Administrator contracts • Removal of 5pm bus run • Removal in ASL	• 2 Teacher Assistants Layoffs • 4 Teacher Assistants through attrition/vacant positions • 3 Teacher Layoffs • 8 Teaching Through Attrition • 2 Bus Driver Through Attrition • 1 Building Mechanic • 1 Secretary Through Attrition • Salary Freeze with many of the Administrator contracts • Extra-curricular Activities • Athletics • Transportation costs • Removal of 5pm bus run • Removal in ASL

Are There Unknowns
Budget = Spending Plan Based on What we Know

- Federal and State Revenue Reductions
- Student Transfers and Registrations Can Require Staffing Changes or Additional Program Expenditures.
- Equipment or System Failure Can Lead to Additional Expenditures
- Fuel and Energy Cost

What If The Budget Gets Voted Down?

- If the budget is voted down a second time, the District must go to a contingency budget.

What Would a Contingency Budget Look Like?

- We would have to cut approximately $500,000 more across the district to be compliant
- Reduction in Program opportunities
- Reduction in Extra-Curricular and Athletic opportunities
  - Extra-Curriculars and Athletics currently cost the District approximately $400,000 a year PLUS transportation costs
- Additional Staff Reductions
- Larger Class Sizes
- Less opportunities for our students

Rumors in the Community

1. Rumor: My taxes will go up $1,000.00 to $3,000.00 dollars with a tax levy increase.
   - Fact: For most homeowners, a tax levy increase does **not** translate into a dollar-for-dollar increase of $1,000 to $3,000 on their school tax bill.
2. Rumor: West Canada will not have Kindergarten for the 2026-2027 school year.
   - Fact: West Canada will have Kindergarten for the 2026-2027 school year.

Next Steps



Budget Revote

June 16, 2026

12:00pm – 8:00pm

High School Lobby






QUESTIONS





Thank You!

We appreciate the support from the Community.



