

# **West Valley Central School 2019-2020 School Budget Hearing May 13, 2019**



# Overview of Budget

|                                    | 2018-2019        | 2019-2020        | \$ Increase<br>(Decrease) | % Increase<br>(Decrease) |
|------------------------------------|------------------|------------------|---------------------------|--------------------------|
| <b>Budget</b>                      | <b>9,123,900</b> | <b>8,626,547</b> | <b>(497,353)</b>          | <b>(5.45%)</b>           |
| <b>Tax Levy</b>                    | <b>3,003,939</b> | <b>2,913,716</b> | <b>(90,223)</b>           | <b>(3.00%)</b>           |
| <b>Est. Rate on True<br/>Value</b> | <b>\$19.46</b>   | <b>\$18.87</b>   | <b>(\$.59)</b>            | <b>(3.00%)</b>           |



# Other Budget Provisions

## Fund Balance

- Includes \$64,800 of the supplemental PILOT to reduce tax levy
- Includes an appropriation of fund balance in the amount of \$133,489 to pay off \$218,520 in bus bond debt
- Includes \$45,000 of fund balance to fund Board of Education Studies
- Includes a reduction of appropriated fund balance of \$200,000

## Budget

- Includes a \$274,150 reduction in the budget to reduce excess left over in future budgets

# Summary of Revenues

## Summary of Revenues & Other Sources of Funding

|                                          | 2018-2019<br>Budget | 2019-2020<br>Proposed Budget | Inc (Dec)<br>Over Prior Year |
|------------------------------------------|---------------------|------------------------------|------------------------------|
| State Aid                                | \$ 5,146,150        | \$ 4,701,226                 | \$ (444,924)                 |
| PILOT(Payments in Lieu of Tax)           | 327,541             | 280,046                      | (47,495)                     |
| Other Revenue                            | 38,900              | 80,900                       | 42,000                       |
| Estimated Tax Levy & STAR Reimbursement  | 3,003,939           | 2,913,716                    | (90,223)                     |
| <b>TOTAL REVENUE</b>                     | <b>\$ 8,516,530</b> | <b>\$ 7,975,888</b>          | <b>\$ (540,642)</b>          |
| Inter-Fund Transfer of Debt Service      | 50,000              | 50,000                       | -                            |
| Appropriated Fund Balance                | 526,500             | 569,789                      | 43,289                       |
| Appropriated Retirement Reserve          | 30,870              | 30,870                       | -                            |
| <b>TOTAL REVENUE &amp; OTHER SOURCES</b> | <b>\$ 9,123,900</b> | <b>\$ 8,626,547</b>          | <b>\$ (497,353)</b>          |

## Revenue



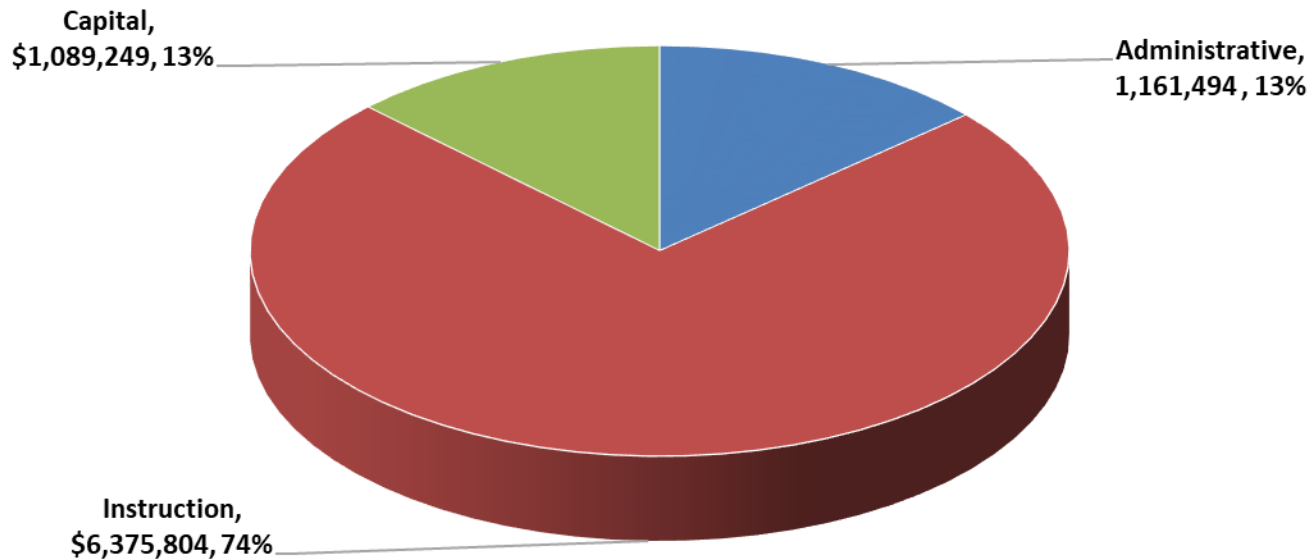
# Budget Summary

| Description           | 2018-2019 | 2019-2020 | Inc (Dec)  |
|-----------------------|-----------|-----------|------------|
| General Support       | 1,530,281 | 1,579,030 | 48,749     |
| Instructional Support | 4,087,477 | 4,144,316 | 56,839     |
| Transportation        | 494,368   | 477,902   | (16,466)   |
| Employee Benefits     | 2,340,784 | 2,102,949 | (237,835)  |
| Debt Service          | 652,990   | 289,350   | (363, 640) |
| Inter-Fund Transfers  | 18,000    | 33,000    | 15,000     |
| Total                 | 9,123,900 | 8,626,547 | (497,353)  |



# Budget Components

2019-2020 Uses of Education Funding

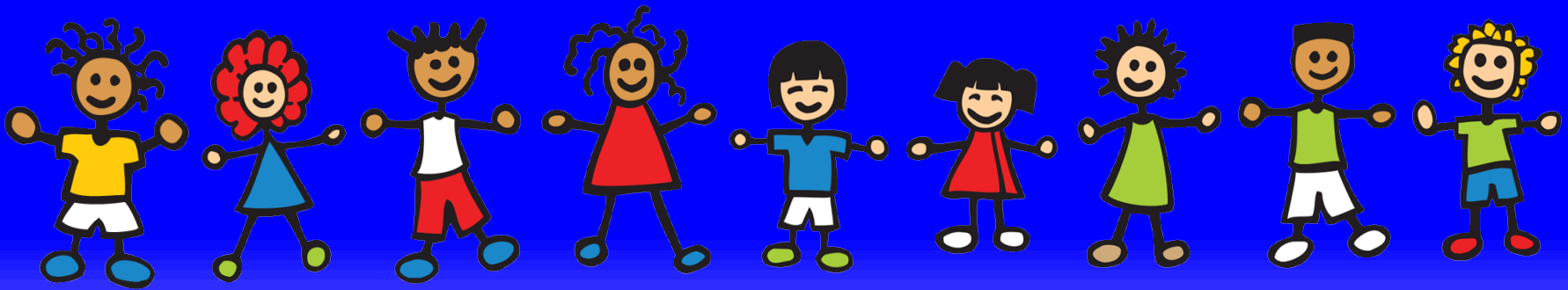


# Tax Levy Limit

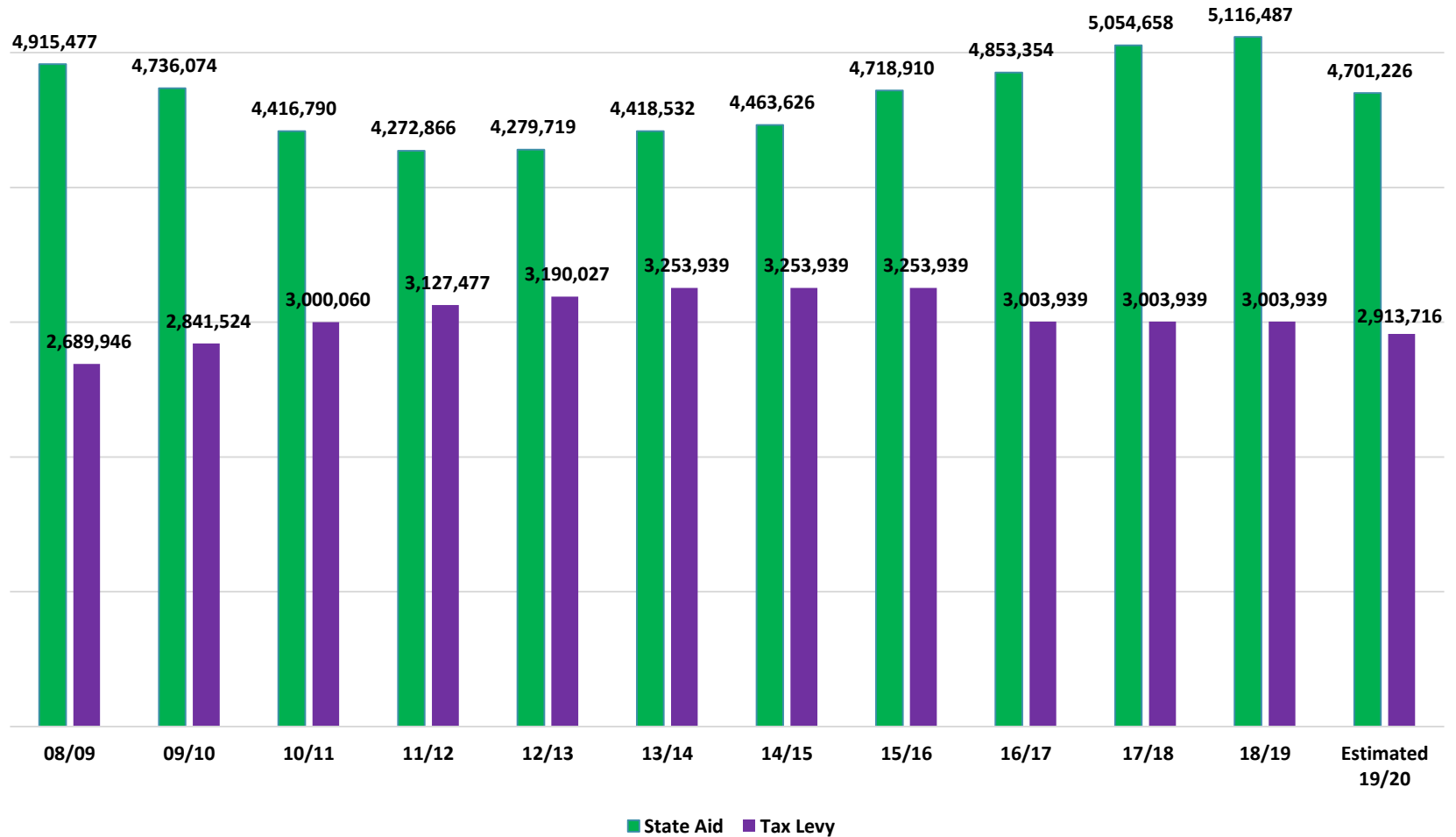
|                                                                                                             |                     |                  |
|-------------------------------------------------------------------------------------------------------------|---------------------|------------------|
| Prior Year Tax Levy                                                                                         | 3,003,939.00        |                  |
| Multiplied by Tax Base Growth Factor (determined by NYSORPS)                                                | 1.0022              | 6,608.67         |
| Prior Year Tax Levy Adjusted for Tax Base Growth Factor                                                     | 3,010,547.67        |                  |
| Add: 2018-2019 Year Budgeted PILOT Payments                                                                 | 607,541.00          |                  |
| Subtract: 2018-2019 Capital Tax Levy from Prior School Year                                                 | -                   |                  |
| Subtract: Tort Action Exclusion Taken in Prior Year                                                         | -                   |                  |
| Prior Year Tax Levy Adjusted for Tax Base Growth Factor, PILOTS, Capital, and Tort Actions                  | 3,618,088.67        |                  |
| Multiplied by Allowable Tax Levy Growth Factor                                                              | 1.0200              |                  |
| <b>Prior Year Tax Levy Adjusted for Tax Base and Levy Growth Factors, PILOTS, Capital, and Tort Actions</b> | <b>3,690,450.44</b> | <b>72,361.77</b> |
| Less: 2019-2020 Year Budgeted PILOT Payments                                                                | (280,046.00)        |                  |
| Add: Carryover from Prior School Year                                                                       | 47,152.00           |                  |
| <b>Equals Tax Levy Limit Before Exclusions</b>                                                              | <b>3,457,556.44</b> |                  |
| Tax Levy Limit Before Exclusions                                                                            | 3,457,556.44        |                  |
| Add: Court orders/judgements for tort actions > 5% of prior year tax levy FYE 6/30/18 - n/a                 | -                   |                  |
| Add: Increases for Capital Tax Levy FYE 6/30/20 -n/a                                                        | -                   |                  |
| Add: Increases in ERS over 2% of prior year contribution-n/a in 19/20 - Contribution stayed the same        | -                   |                  |
| Add: Increases in TRS over 2% of prior year contribution-n/a in 19/20 Contribution decreased                | -                   |                  |
| <b>Equals Tax Levy Limit with Exclusions</b>                                                                | <b>3,457,556.44</b> |                  |
| Tax Levy Limit Increase Over the Prior Year % Before Exclusions                                             | 15.10%              |                  |
| Tax Levy Limit Increase Over the Prior Year % After Exclusions                                              | 15.10%              |                  |
| <b>Proposed Estimated Tax Levy Increase</b>                                                                 | <b>-3.00%</b>       |                  |

# History Tax Levy and Tax Rate on True

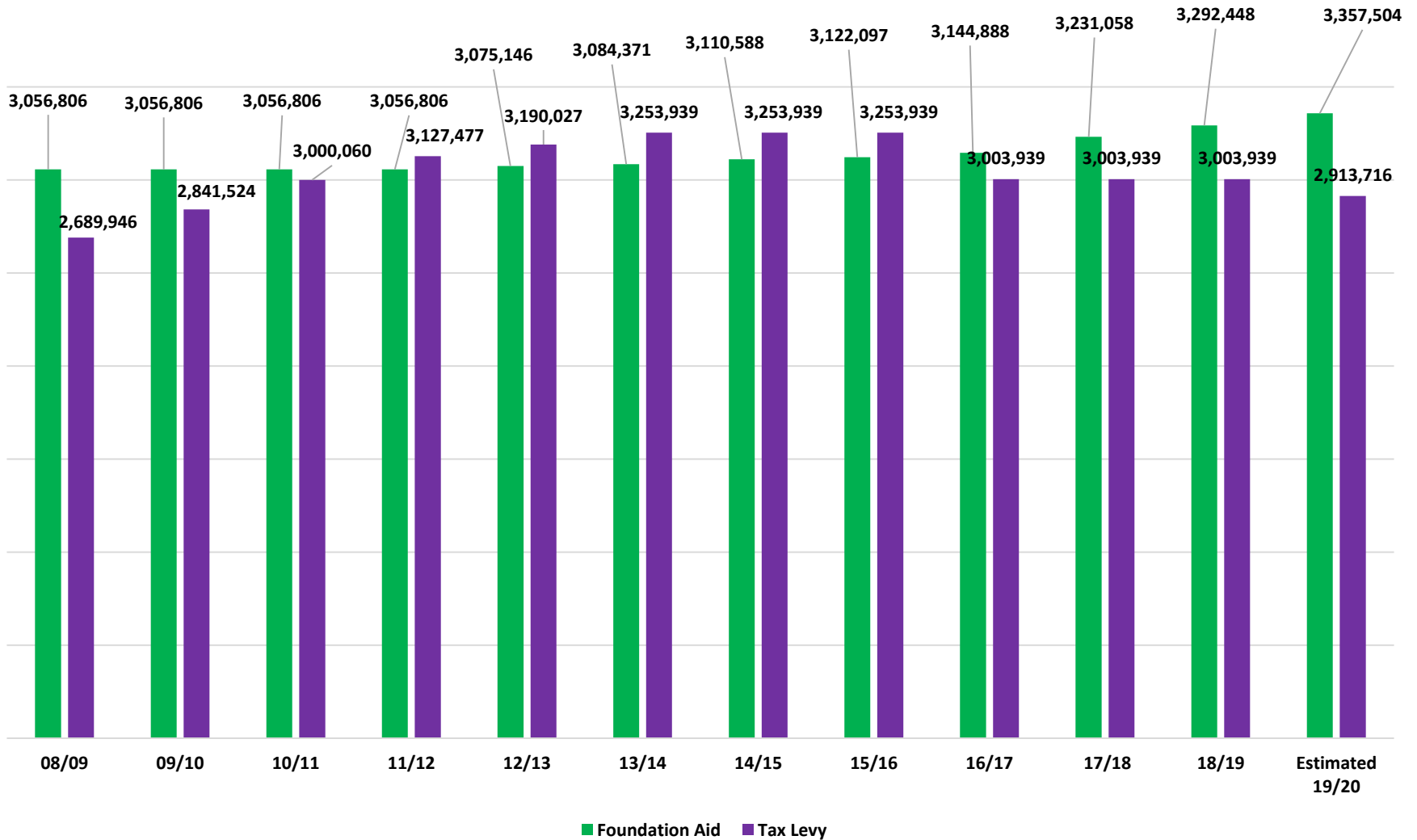
| Year                  | 13/14   | 14/15   | 15/16   | 16/17   | 17/18   | 18/19   | Proposed<br>19/20 |
|-----------------------|---------|---------|---------|---------|---------|---------|-------------------|
| Tax Levy              | 2.00%   | 0.00%   | 0.00%   | -7.68%  | 0.00%   | 0.00%   | -3.00%            |
| Rate on<br>True Value | \$23.83 | \$23.65 | \$23.25 | \$20.69 | \$19.73 | \$19.46 | \$18.87           |



# History of State Aid & Tax Levy



# History of Foundation Aid & Tax Levy



# Estimated Tax Bill

## Estimate of School Tax for Primary Residential Property

|                                                                                                                                                                                                       | Tax Bill Last Year | Tax Bill This Year | Increase/Decrease |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-------------------|
| Full Value of Property \$50,000                                                                                                                                                                       |                    |                    |                   |
| With Enhanced STAR                                                                                                                                                                                    | \$0                | \$0                | \$0               |
| With Basic STAR                                                                                                                                                                                       | \$389              | \$378              | (\$11)            |
| Without STAR                                                                                                                                                                                          | \$973              | \$944              | (\$29)            |
| Full Value of Property \$70,000                                                                                                                                                                       |                    |                    |                   |
| With Enhanced STAR                                                                                                                                                                                    | \$25               | \$25               | \$0               |
| With Basic STAR                                                                                                                                                                                       | \$778              | \$755              | (\$23)            |
| Without STAR                                                                                                                                                                                          | \$1,362            | \$1,321            | (\$41)            |
| <b>Full Value of Property \$100,000</b>                                                                                                                                                               |                    |                    |                   |
| <b>With Enhanced STAR</b>                                                                                                                                                                             | <b>\$609</b>       | <b>\$591</b>       | <b>(\$18)</b>     |
| <b>With Basic STAR</b>                                                                                                                                                                                | <b>\$1,362</b>     | <b>\$1,321</b>     | <b>(\$41)</b>     |
| <b>Without STAR</b>                                                                                                                                                                                   | <b>\$1,946</b>     | <b>\$1,888</b>     | <b>(\$58)</b>     |
| Full Value of Property \$150,000                                                                                                                                                                      |                    |                    |                   |
| With Enhanced STAR                                                                                                                                                                                    | \$1,582            | \$1,535            | (\$47)            |
| With Basic STAR                                                                                                                                                                                       | \$2,335            | \$2,265            | (\$70)            |
| Without STAR                                                                                                                                                                                          | \$2,919            | \$2,831            | (\$88)            |
| <b>**Estimated tax increases are based on 2018 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2019.</b> |                    |                    |                   |

# **STAR**

## **(School Tax Property Relief)**

**Includes two components:**

- **\$30,000 – Basic Exemption**
- **\$68,700 – Enhanced Exemption**

Exemptions are adjusted for equalization rates and a sales price differential factor developed by the NYS Office of Real Property

The maximum STAR savings cannot exceed more than 2% of the prior year savings- Simply stated the STAR savings cannot grow by more than 2%.

### **Who is eligible?**

- Primary residences qualify for the Basic Exemption if the combined income of the owners is less than \$250,000
- Homeowner's of primary residences with at least one person 65 years of age or older with a household income of less than \$86,300 qualify for the Enhanced Exemption

**If your home was purchased after August 1, 2015 you will receive a STAR credit in the form of a check as opposed to a reduction in your taxes. Registration with the NYS Department of Taxation and Finance is necessary. Online registration can be found at: <https://www.tax.ny.gov/pit/property/star/default.htm>**

# **STAR (cont'd)**

## **(School Tax Property Relief)**

### **Changes to STAR:**

- **With the passage of the budget in April NYS Legislatures made changes to the STAR program**
- **NYS would like to shift property owners from the STAR Exemption to the STAR Credit**
- **As opposed to receiving the benefit of STAR by a reduction of their school tax bill, homeowners would receive a check from NYS**
- **NYS will be capping the growth of the STAR Exemption at 0%**
- **Under the STAR credit program the credit will be allowed to increase 2% annually as it did with the STAR exemption**
- **The income eligibility level will be \$500,000 under the STAR credit**
- **To change to the STAR credit you must notify your assessor and register for the credit online at <https://www.tax.ny.gov/pit/property/star>**

# Property Tax Relief Credit

**To be eligible for the credit you must:**

- receive either the Basic or Enhanced STAR exemption or credit
- live in a school district that is complying with the tax cap
- have an income of \$280,000 or less
- have paid school property taxes in 2018

## Property Tax Relief Credit (cont'd)

### Basic Credit

| If your 2017 income is          | 2019 Percentage of your BASIC STAR savings |
|---------------------------------|--------------------------------------------|
| \$75,000 or less                | 80%                                        |
| between \$75,000 and \$150,000  | 60%                                        |
| between \$150,000 and \$200,000 | 35%                                        |
| Between \$200,000 and \$275,000 | 10.5%                                      |

### Enhanced Credit

If you are receiving the Enhanced STAR exemption or credit your income doesn't impact the amount of your property tax relief credit. Your credit amount will be a set percentage of your Enhanced STAR savings. The percentage for 2019 it is 34%.

## Property Tax Relief Credit (cont'd)

**Enhanced STAR recipient with a home with an estimated market value of \$100,000**

|                                      |           |
|--------------------------------------|-----------|
| Estimated tax bill                   | \$1,888   |
| Estimated STAR Credit                | (\$1,297) |
| Estimated Property Tax Relief Credit | (\$441)   |
| Estimated Net School Taxes Paid      | \$150     |

**Basic STAR recipient with a home with an estimated market value of \$100,000**

|                                      |                           |
|--------------------------------------|---------------------------|
|                                      | Income less than \$75,000 |
| Estimated tax bill                   | \$1,888                   |
| Estimated STAR Credit                | (\$567)                   |
| Estimated Property Tax Relief Credit | (\$482)                   |
| Estimated Net School Taxes Paid      | \$839                     |

# Proposition #2 - School Bus

Includes the purchase of:

- 1 – 22 passenger Chevy Collins bus at a cost of \$55,882 to replace bus #90 which is a 2009 Chevy Collins with approximately 90,000 miles
- 1 – 65 passenger IC bus at a cost of \$103,806 to replace bus #87, a 2007 with approximately 110,000 miles



For every \$1 spent on a bus purchase approximately 76.9 cents is received back from NYS. The local share for these vehicles is estimated at \$36,888.

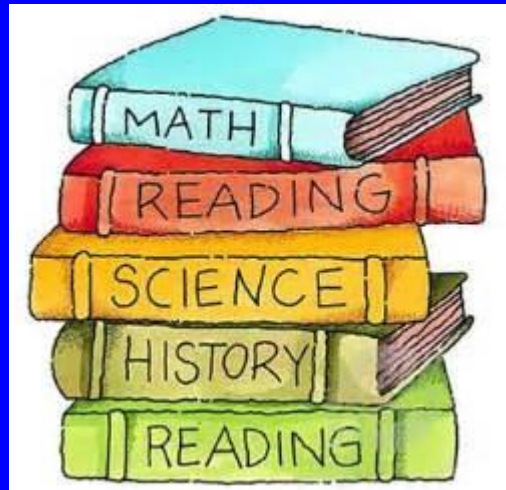
# **Proposition #2**

## **School Bus (cont'd)**

**What happens if the District continues to have failed bus propositions?**

- **When our buses can no longer pass New York State Department of Transportation inspections it will be forced to enter into 1 year emergency leases for buses**
- **This will be necessary as by law school districts are not allowed to purchase buses or enter into bus leases for more than one year without voter approval**
- **The cost to lease a bus for 1 year is estimated at \$40,800 per year. This is 40% of the cost of a new bus**
- **Another way to look at it: The purchase price of a 65 passenger bus is \$103,806. Over a five year period, with state aid, the local share would be \$23,980. After, we would own the bus. The one year lease cost for a 65 passenger bus is \$40,800. Over a five year period the local share would be \$47,125. After, we would not own the bus.**

# 2018-2019 Academic Program Highlights



# Additions to the Budget

- . 6 BOCES FTE Social Worker – 3 days per week  
Expected local share after BOCES aid (76.9%)  
\$20,000
- ½ day per week increase in Sr. Technician  
Expected local share \$10,000

# Results

- Business First Rankings
  - Elementary 114<sup>th</sup> out of 255 schools in 2018 from 159(2016)
  - High School up 5 spots to 84<sup>th</sup>

# Results

2017 & 2018

- 91% Graduation Rate
- 33% with an Advanced Regents Diploma (50% in 2018)

| Regents Exam          | Tested | Proficiency | Mastery or (Level 5, ELA & Math only) |
|-----------------------|--------|-------------|---------------------------------------|
| Living Environment    | 12     | 92%         | 50%                                   |
| Common Core ELA(Jan)  | 22     | 91%         | 41%                                   |
| Common Core ELA(Jun)  | 21     | 90%         | 48%                                   |
| Global History        | 12     | 100%        | 58%                                   |
| U.S. History          | 21     | 100%        | 62%                                   |
| Algebra I Common Core | 13     | 100%        |                                       |
| Geometry Common Core  | 12     | 100%        | 8%                                    |

# Secondary Program

## College Courses:

- SUPA Biology, SUPA Chemistry, SUPA Economics, SUPA Cybersecurity, SUPA U.S. History, Hudson Valley Psychology, GCC Physics, Houghton English, JCC Elementary Statistics, JCC Pre-Calculus, JCC Calculus



# Secondary Program

- West Valley is able to offer 56 college credits throughout the junior and senior year. This is equivalent to just about 2 years of college credits and a great financial benefit to our students and families.
- CTE Pathways: Culinary-Heavy Equipment, Animal Science- Criminal Justice

# Secondary Program

- Instructional Support Team for grades 7-12
- Extended Learning
- Exploration of new elective offerings based on student interest.
  - Potential for new or redesigned courses such as Drone Education & Agri-Science
- Distance Learning

# Elementary Program

- Maintain state required and recommended contact time for Elementary electives including PE every day for grades K-3, twenty weeks of art, twenty weeks of music, library and computer instruction.
- Positive Behavior Intervention and Supports (PBIS): a school wide behavior, social skills, and character education program.
- Response to Intervention (RtI) in grades K-6.

# Special Education Programs

- 12:1:1 (K-2)
- 12:1:1 (3-5)
- Elementary Consultant Teacher and Resource Room Programs
- Secondary Consultant Teacher and Resource Room Programs
- Counseling, Speech, Occupational Therapy, Physical Therapy, and Nursing



# Extra-Curricular Opportunities

- Athletics & Intramurals for (3-6)
- Boys on the Right Track
- Girls on The Run
- Mentoring
- Lego League
- K-3 STEAM Club
- Jr. Musical
- Chess Club



# Athletics

Budget includes funds to bring back the following sports based on student interest:

- Co Ed Cross Country
- Girls and Boys Basketball
- Varsity Track
- Modified JV Softball and Baseball



One seat is available to fill the expiring term of George Kazmierczak

Candidates are:

George Kazmierczak

Darla Kent

# **Annual Budget and School Board Election Vote Tuesday, May 21<sup>st</sup>**

**WVCS Gymnasium  
12:00 noon to 9:00 pm**



**Thank you for your support!**