

WEST VALLEY CENTRAL SCHOOL



**2020-2021 School Budget Hearing
June 1, 2020**

Overview of Budget

	2019-2020	2020-2021	\$ Increase (Decrease)	% Increase (Decrease)
Budget	8,626,547	8,696,714	70,167	.81%
Tax Levy	2,913,716	2,883,716	(30,000)	(1.03%)
Est. Rate on True Value	\$17.72	\$17.54	(\$.18)	(1.03%)



COVID 19 - Impact

- No Increase in Foundation (Operating Aid) for 2020-2021
- A state aid cut in the amount of \$91,792 for COVID 19
- A restoration of the state aid cut by federal funding (CARES) in the amount of \$91,792

Mid Year State Aid Cuts

- The 2020-2021 Enacted Budget gives the Governor authority to reduce state aid to maintain a balanced budget
- The state budget will be analyzed at the end of April, June, and December to determine whether cuts should be made
- It is estimated cuts could be 20% of a District's state aid
- The Governor is appealing to the federal government for assistance to the state and it is unknown at this time what the outcome will be

GAP Elimination Adjustment Revisited

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	Total
State Aid Cuts	267,826	537,255	685,559	618,050	468,829	360,888	126,999	3,065,406
Federal/ARRA Funding	267,826	337,340	-	-	-	-	-	605,166
Net Reduction	-	199,915	685,559	618,050	468,829	360,888	126,999	2,460,240

Other Budget Provisions

Appropriation/Use of Fund Balance

- Includes \$30,000 to reduce the tax levy by 1.03%
- Includes \$43,279 to cover no increase in Foundation Aid due to New York State's budget deficit
- Includes a \$91,792 provision for mid year state aid cuts due to NYS budget deficit and COVID 19
- Includes \$100,000 for Capital Outlay Projects

Capital Outlay Projects

What is a Capital Outlay Project?

- A capital outlay project is a project with a cost of no more than \$100,000
- Allows school districts to make small upgrades and receive reimbursement from NYS
- Examples of small projects could be: Door replacements, water heaters, electrical work
- The reimbursement rate for West Valley is its building aid ratio which is 85%
- This means a project that cost \$100,000 would be reimbursed in the amount of \$85,000 keeping the local share at \$15,000
- Reimbursement is received in the school year after the funds are spent

Summary of Revenues

Summary of Revenues & Other Sources of Funding

	2019-2020 Budget	2020-2021 Proposed Budget	Inc (Dec) Over Prior Year
State Aid	\$ 4,701,226	\$ 4,745,980	\$ 44,754
PILOT(Payments in Lieu of Tax)	280,046	280,046	-
Other Revenue	80,900	90,900	10,000
Estimated Tax Levy & STAR Reimbursement	2,913,716	2,883,716	(30,000)
TOTAL REVENUE	\$ 7,975,888	\$ 8,000,642	\$ (24,754)
Inter-Fund Transfer of Debt Service	50,000	73,631	23,631
Appropriated Fund Balance	569,789	591,571	21,782
Appropriated Retirement Reserve	30,870	30,870	-
TOTAL REVENUE & OTHER SOURCES	\$ 8,626,547	\$ 8,696,714	\$ 70,167



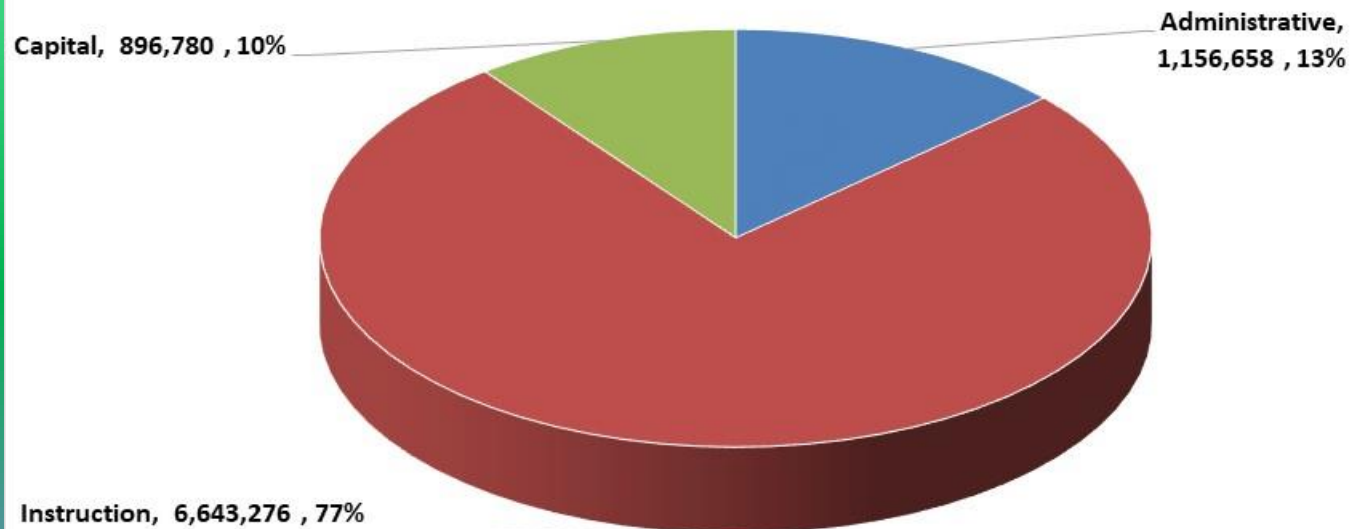
Budget Summary

Description	2019-2020	2020-2021	Inc (Dec)
General Support	1,579,030	1,567,181	(11,849)
Instructional Support	4,144,316	4,206,813	62,497
Transportation	477,902	506,506	28,604
Employee Benefits	2,102,949	2,204,583	101,634
Debt Service	289,350	73,631	(215,719)
Inter-Fund Transfers	33,000	138,000	105,000
Total	8,626,547	8,696,714	70,167



Budget Components

2020-2021 Uses of Education Funding

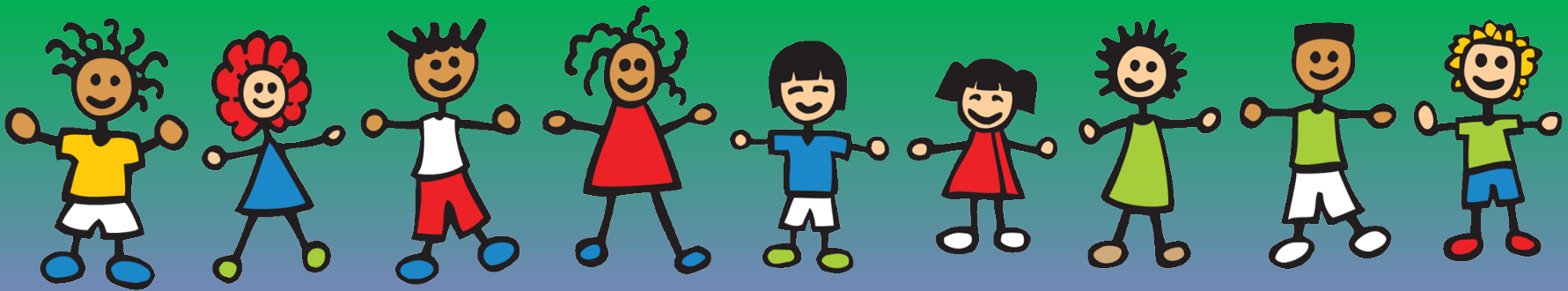


Tax Levy Limit

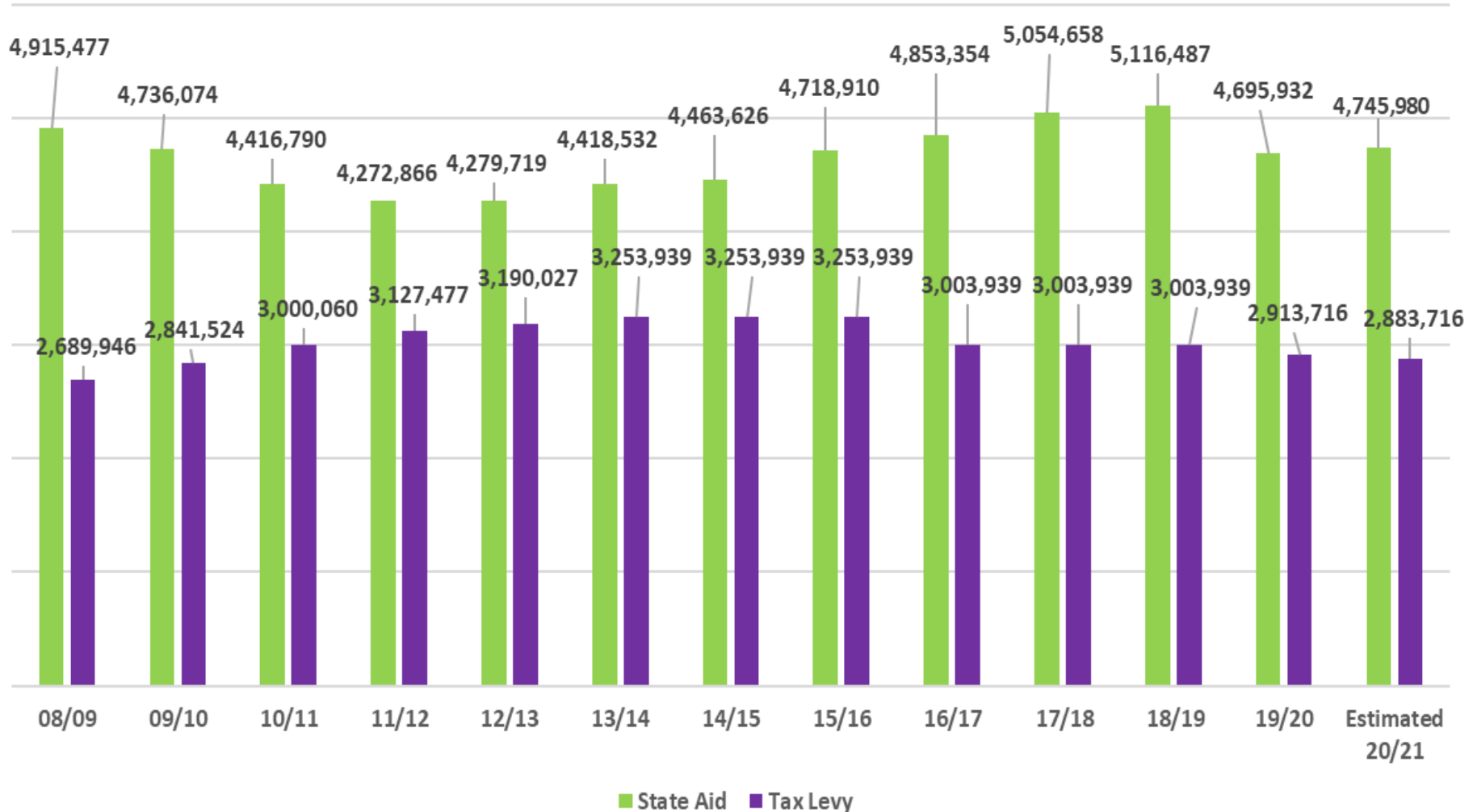
Prior Year Tax Levy	2,913,716.00	
Multiplied by Tax Base Growth Factor (determined by NYSORPS)	1.0063	18,356.41
Prior Year Tax Levy Adjusted for Tax Base Growth Factor	2,932,072.41	
Add: 2019-2020 Year Budgeted PILOT Payments	280,046.00	
Subtract: 2019-2020 Capital Tax Levy from Prior School Year	-	
Subtract: Tort Action Exclusion Taken in Prior Year	-	
Prior Year Tax Levy Adjusted for Tax Base Growth Factor, PILOTS, Capital, and Tort Actions	3,212,118.41	
Multiplied by Allowable Tax Levy Growth Factor	1.0181	
Prior Year Tax Levy Adjusted for Tax Base and Levy Growth Factors, PILOTS, Capital, and Tort Actions	3,270,257.75	58,139.34
Less: 2020-2021 Year Budgeted PILOT Payments	(280,046.00)	
Add: Carryover from Prior School Year	51,863.00	
Equals Tax Levy Limit Before Exclusions	3,042,074.75	
Tax Levy Limit Before Exclusions	3,042,074.75	
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 (See breakdown below) -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	-	
Equals Tax Levy Limit with Exclusions	3,042,074.75	
Tax Levy Limit Increase Over the Prior Year % Before Exclusions	4.41%	
Tax Levy Limit Increase Over the Prior Year % After Exclusions	4.41%	
Proposed Estimated Tax Levy Decrease	-1.03%	

History Tax Levy and Tax Rate on True

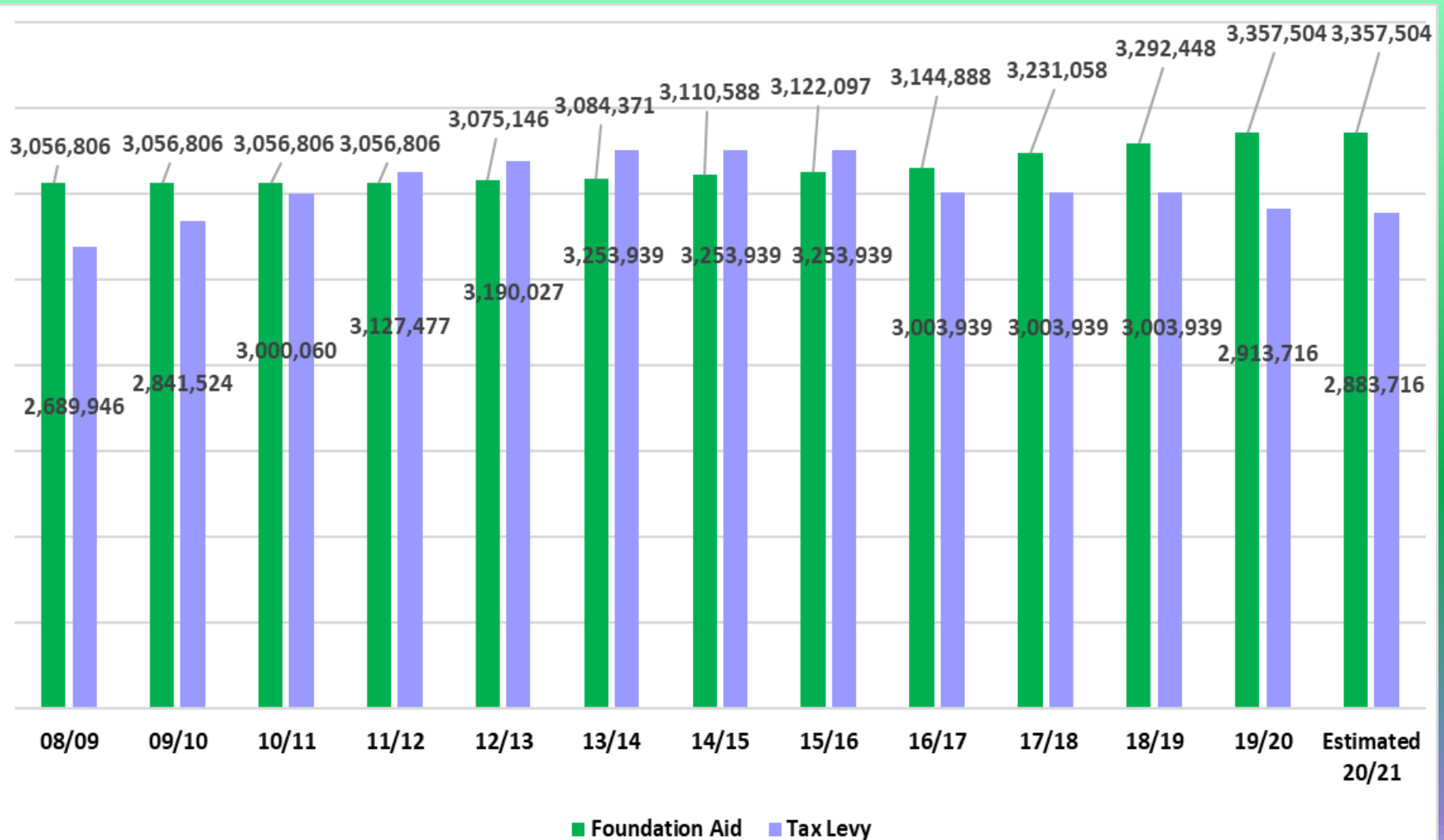
Year	14/15	15/16	16/17	17/18	18/19	19/20	Proposed 20/21
Tax Levy	0.00%	0.00%	-7.68%	0.00%	0.00%	-3.00%	-1.03%
Rate on True Value	\$23.65	\$23.65	\$20.69	\$19.73	\$19.46	\$17.72	\$17.54



History of State Aid & Tax Levy



History of Foundation Aid & Tax Levy



Estimated Tax Bill 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	\$354	\$351	(\$3)
Without STAR	\$886	\$877	(\$9)
Full Value of Property \$70,000			
With Enhanced STAR	\$23	\$4	\$19
With Basic STAR	\$709	\$702	(\$7)
Without STAR	\$1,240	\$1,228	(\$12)
Full Value of Property \$100,000			
With Enhanced STAR	\$555	\$530	(\$25)
With Basic STAR	\$1,240	\$1,228	(\$12)
Without STAR	\$1,772	\$1,754	(\$18)
Full Value of Property \$150,000			
With Enhanced STAR	\$1,441	\$1,407	(\$34)
With Basic STAR	\$2,127	\$2,105	(\$22)
Without STAR	\$2,658	\$2,631	(\$27)

**Estimated tax increases are based on 2019 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2020.

STAR

(School Tax Property Relief)

Includes two components:

- **\$30,000 – Basic Exemption**
- **\$69,800 – 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>**

2020-2021 Academic Program Highlights



Additions to the Budget

- .4 BOCES FTE Speech Therapist – 2 days per week. (Aidable)
- Transfer to Capital \$100,000 (Aidable)
Explained in Slide 4

Results

- Business First Rankings
 - Elementary continues to improve moving up to 107th from 114th since 2018 and up from 159th (2016).
 - High School ranked 61 out of 131 schools up from 84th in 2018.
 - Overall District Ranking is 61st up from 67th in 2018.

Regents Results

2019

- 95.6% Graduation Rate (100% as of August 2019)
- 35% with an Advanced Regents Diploma (33% in 2018, 50% in 2017)

Regents Exam	Tested	Proficiency	Mastery or (Level 5, ELA & Math only)
Living Environment	20	95%	45%
Common Core ELA(Jan)	10	90%	30%
Common Core ELA(Jun)	10	80%	20%
Global History Transition	19	89%	58%
Global New Framework	19	89%	47%
U.S. History	10	90%	80%
Algebra I Common Core	17	82%	12%
Geometry Common Core	10	80%	
Algebra II Common Core	11	82%	9%
Earth Science	15	80%	50%

COVID-19

- March 13th last day of students
- March 23rd began Distance Learning
- Utilizing Microsoft Teams, IXL, Office 365, ZOOM and many other tools.
- Teachers and students meet regularly to deliver and receive instruction.

COVID-19 Possible Scenarios

- **Brick to Click:** Start off the school year as we always have but having to transition to Distance Learning at some point in the year.
- **Click to Brick:** Start off the school year using Distance Learning and then returning to the school building at some point in the year.
- **Blended:** A mix of Distance Learning and face to face learning throughout the school year.
- **Fully Online:** Continuing with Distance Learning to start of the new school year for the foreseeable future.

Tate, E. (2020). "What will schools do in the fall? Here are 4 scenarios. <https://www.edsurge.com/news/2020-05-27-what-will-schools-do-in-the-fall-here-are-4-possible-scenarios>.

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

- Instructional Support Team for grades 7-12
- Extended Learning
- Exploration of new elective offerings based on student interest.
- Distance Learning
- Restorative Justice
- Mental Health Education

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.
- Restorative Justice
- Mental Health Education

Extra-Curricular Opportunities

- Athletics & Intramurals for (3-12)
- Esports
- Boys on the Right Track
- Girls on The Run
- Mentoring
- K-3 STEAM Club
- Marching Band



Athletics

- We will be planning to continue with our 2nd year of a Sports combination with Springville Griffith-Institute.
- We have set aside budget funds to have some sports teams return to West Valley Central School.
- Any decisions regarding Athletics will be dependent upon guidance related to COVID-19 for the upcoming school year.



Two seats are available to fill the terms of Stephen Kowalski and Kim Cizdziel

Seat #1

Heather Klahn

Seat #2

Charles Davis
Richard Gerlach

**Annual Budget and
School Board Election Vote
Absentee Ballots Due to
The District Clerk (Main Office)
By June 9, 2020 5:00 p.m.**



Thank you for your support!