

WEST VALLEY CENTRAL SCHOOL



2021-2022 School Budget Hearing
May 11, 2021

BUDGET PROCESS FOR
2021-2022

NOTES FROM SUPERINTENDENT DR. FARRAR

FIRST TWO MONTHS....

- Listening and learning
- Relationship building
- Met with...
 - every board member.
 - every teacher and staff member.
 - multiple community members.
 - individual students and grade levels.

WHAT HAVE I LEARNED SO FAR..

1

Pride for the
West Valley
Family

2

Academic
focus

3

Improved
facilities

4

“Student life”
• Athletics
• Extra-
curriculars

5

Communicati
on

6

Visibility

7

Community
Relationship

8

Fiscally
Responsible
Budget

NOW AND MOVING FORWARD FISCALLY RESPONSIBLE BUDGET



Previous Audits

Comptroller's report from 2018 of the 2017 WVCSD budget recommended reducing the tax rate, using the funds for one-time expenses and funding reserves.



The district has taken these reports very seriously.

No tax increases ([Tax Levy](#))
Diminishment of left over monies at year end

**WEST VALLEY
TEAM EFFORT**

FAMILIES/COMMUNITY

TEACHERS/STAFF

ADMINISTRATION

OUTSIDE RESOURCES

BOARD OF EDUCATION

STUDENTS



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Overview of Budget

	2020-2021	2021-2022	\$ Increase (Decrease)	% Increase (Decrease)
Budget	\$8,696,714	\$9,038,905	\$342,191	3.93%
Tax Levy	\$2,883,716	\$2,883,716	\$0	0%
Est. Rate on True Value	\$17.21	\$17.21	\$0	0%



Use of Unassigned Fund Balance

Use of Fund Balance

- Includes \$126,468 to reduce the tax levy to 0%
- Includes \$126,892 to cover the purchase of a school bus
- Includes \$26,400 for BOCES Curriculum support
- Includes \$9,000 for Policy and Administrative Manual updates

School Bus Purchase

- **The budget includes a line item for the purchase of a 65 passenger IC bus. The cost of the bus is a \$126,892**
- **Unassigned reserves are included to support the expenditure for the bus**
- **There will be no increase in the tax levy to cover the cost of the bus**
- **For every dollar spent on the bus we will receive approximately 76.5 cents back in NYS aid. This reduces the local cost to approximately \$30,000**
- **Bus #88, a 2008 International will be retired**



Capital Outlay Project

For the 2021-22 school year the District is proposing a Capital Outlay Project to replace old interior doors that are beyond their useful life

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

Transportation Reserve

Proposition #2

The District is proposing the creation of a Transportation Reserve up to an amount not to exceed \$750,000

- The reserve will be used to purchase buses/vehicles and related equipment
- The District is committed to keeping its bus fleet up to date so our children remain as safe as possible
- Purchases from the reserve will require voter approval
- Once the reserves are used they cannot be replenished without voter approval



Summary of Revenues and Other Sources

	2020-2021	2021-2022	Inc (Dec)
	Budget	Budget	Over Prior Year
State Aid	\$ 4,745,980	\$ 4,958,479	\$ 212,499
PILOT(Payments in Lieu of Tax)	280,046	309,046	29,000
Other Revenue	90,900	48,900	(42,000)
Estimated Tax Levy & STAR Reimbursement	2,883,716	2,883,716	-
TOTAL REVENUE	\$ 8,000,642	\$ 8,200,141	\$ 199,499
Interfund Transfer of Debt Service	73,631	71,231	(2,400)
Appropriated Fund Balance	591,571	736,663	145,092
Appropriated Retirement Reserve	30,870	30,870	-
TOTAL REVENUE & OTHER SOURCES	\$ 8,696,714	\$ 9,038,905	\$ 342,191

Budget Summary

Description	2020-2021	2021-2022	Inc (Dec)
General Support	1,567,181	1,635,937	68,756
Instructional Support	4,206,813	4,246,771	39,958
Transportation	506,506	646,180	139,674
Employee Benefits	2,204,583	2,300,786	96,203
Debt Service	73,631	71,231	(2,400)
Interfund Transfers	138,000	138,000	-
	8,696,714	9,038,905	342,191



Budget Summary

General Support Increase

- Salary expenses for BOCES administration of Health Insurance Plan
- Public Information Coordinator
- Cleaning salaries and staff for COVID
- Salary increases in area of General Support
 - Clerical, Administration, etc.

Budget Summary

Instructional Support Decrease

- Teacher Retirements
- Decrease in CTE center tuition (3yr student average)

Instructional Support Increase

- Salaries
- CA BOCES tuition costs
- Wireless Hotspots for Remote Instruction
- Adobe Licenses

Budget Summary

Transportation Increase

- Purchase of a 65 Passenger School Bus
- Bus driver salaries

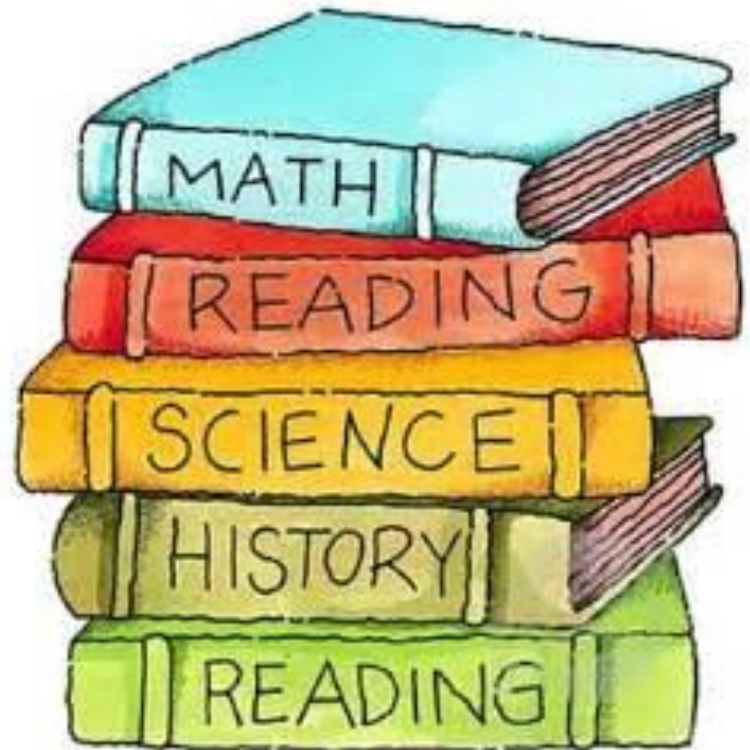
Employee Benefits Increase

- Increases in TRS & ERS contributions
- Social Security & Workmen's Compensation
- Health Insurance (4% increase)

Debt Service Decrease

- Interest on outstanding debt decreased

2021-2022
PK-12
Instructional
Program



Business 1st Rankings as of 2020



Elementary 113 out of 213 from
159(2016)



High School 45 out of 121



District 60 out of 96



Graduation Rates

Graduation Year	Total Students in Cohort	Graduation Rate	Non-Diploma Students	Local Diploma	Regents Diploma	Advanced Regents Diploma
2017	26	85%	4	4%	62%	19%
2018	19	95%	1	0%	47%	47%
2019	29	86%	4	0%	59%	28%
2020	14	79%	3	0%	36%	43%

College Course Offerings 2012-2020

- ❑ 2,342 Credits Offered
- ❑ 2,178 Credits Earned (93%)
- ❑ 140 of 210 Graduating Seniors took a College Level Class (67%)
- ❑ 90% of Graduating Seniors earned College Credit

College Courses 2020-2021

SUPA
Economics

Houghton
Writing

Houghton
Literature

JCC
Elementary
Statistics

JCC Pre-
Calculus

JCC Algebra
II/Trig

JCC Physics

SUPA Biology

32 Total
Credits

Career and Technical Education

Ellicottville BOCES

91 of 210 students since 2012

- Career Development and Occupational Studies
- Building and Construction Trades
- Collision Repair
- Medical Assisting
- Animal Science
- Culinary Arts
- Cosmetology
- Natural Resources
- Heavy Equipment Operation
- Power Equipment Technology
- Welding
- Criminal Justice
- Media Communications

Instructional Improvement

Focus 1: ELA and Math Curriculum

- Summer Curriculum Mapping
- School Year Curriculum Mapping

Focus 2: Instruction

- Differentiation
- Specially Designed Instruction

Focus 3: Social Emotional Learning

- Restorative Practices

Student Services



**Positive Behavior
Supports &
Interventions (PBIS)**



Restorative Practices
Advisory Groups



**Social & Emotional
Learning (SEL)**
K-8 Second Step, 9-12
Nearpod SEL Lessons

Student Services

Response to Intervention (RtI)

- NWEA MAP Benchmark Assessments
- Academic Intervention Services (AIS)

Counseling Center

- Career & College Prep planning
- SEL
- Individual & Group Counseling
- Crisis Counseling

Student Services

School Psychologist

- ⑩ Testing and Evaluation
 - ⑩ Provide recommendations for student support
- ⑩ RtI
- ⑩ Counseling
- ⑩ Crisis Counseling

School Social Worker

- ⑩ Counseling
- ⑩ Family Support Services coordination

Student Services

**Committees
on Special
Education**

Early
Intervention
(Birth-3yrs)

Pre-School
(3-5yrs)

School Age
(5-21yrs)

Student Services

Special Education Programs

- Consultant Teacher
- Planning for Integrated Co-Teaching
- Resource Room
- Primary Grade 12:1:1
 - Other Special Education Classrooms supported by CA BOCES

Student Services

Special Education Services

Counseling

Speech


Occupational Therapy (Fine Motor)

Physical Therapy (Gross Motor)

Nursing

Vision Therapy

Adaptive Physical Education



Extra-
Curricular
Opportunities

Intramurals for (3-6)

Boys on the Right Track

Girls on The Run

Mentoring

Jr. Musical

K-3 STEAM Club

H.S. Esports

Jazz Band

Athletics

2020-2021 @ West Valley

- Track and Field
- Varsity Softball

2021-2022 @ West Valley

- Cross Country
 - Investigating Volleyball & Basketball



Celebrations

PK-12 In-Person Instruction

- From the beginning of the year
- Only two Remote periods of instruction
- Zero known cases of COVID spread in school

100% Participation for NYS 3-8 Assessments

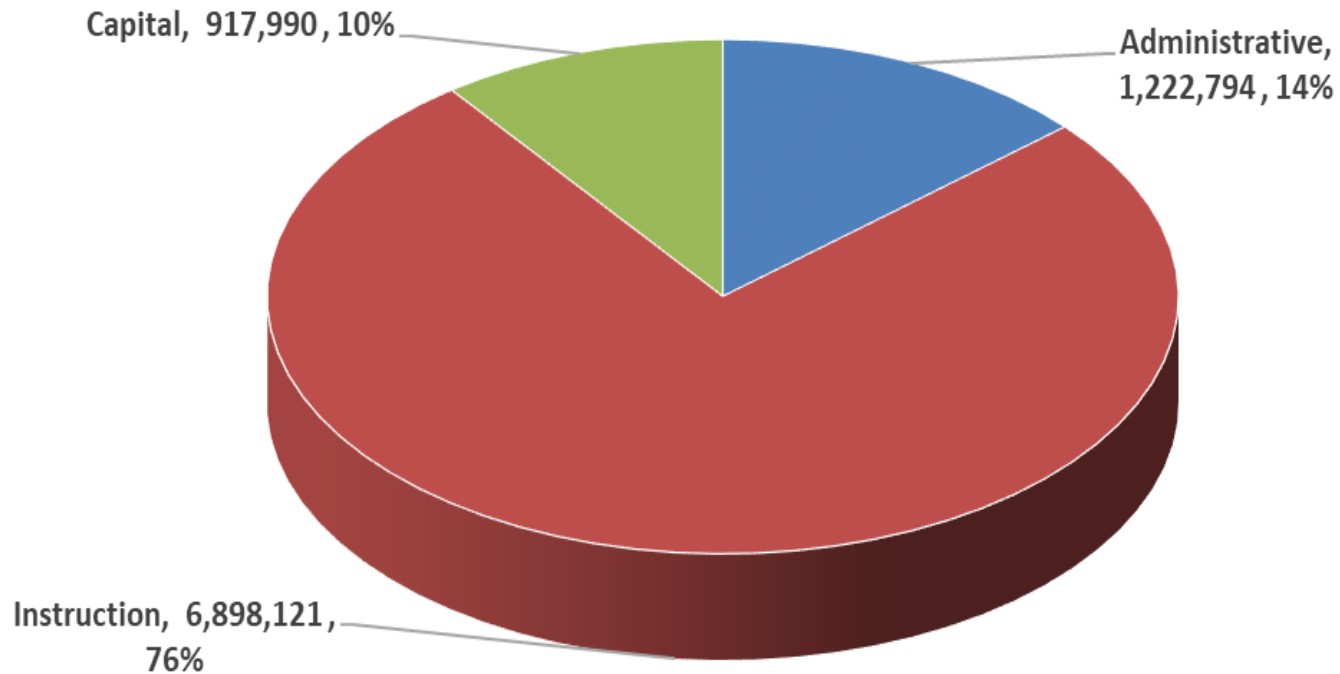
Senior Trip and other extra-curriculars

In-Person Graduation

Athletics back at West Valley Central

Budget Components

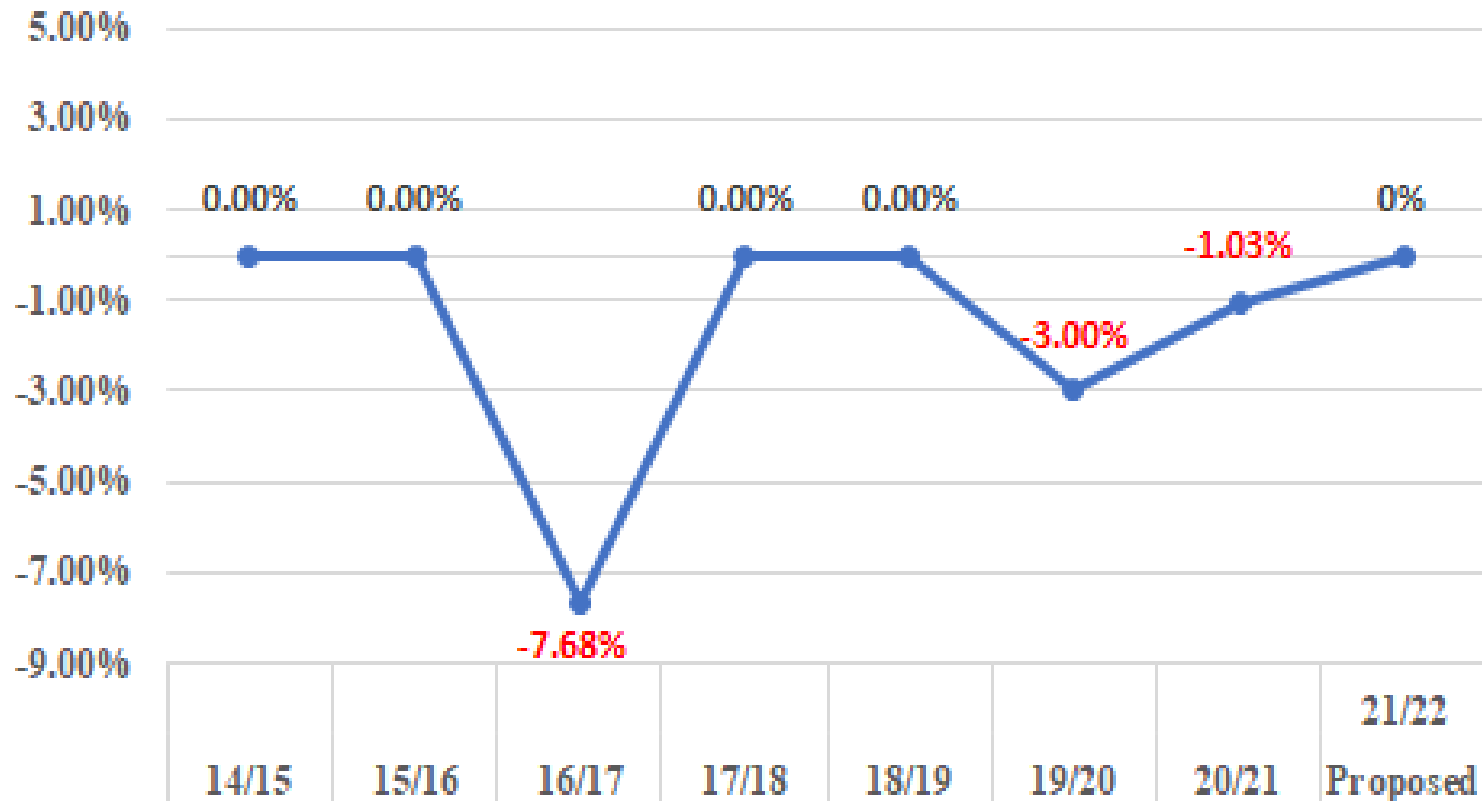
2021-2022 Uses of Education Funding



Tax Levy Limit

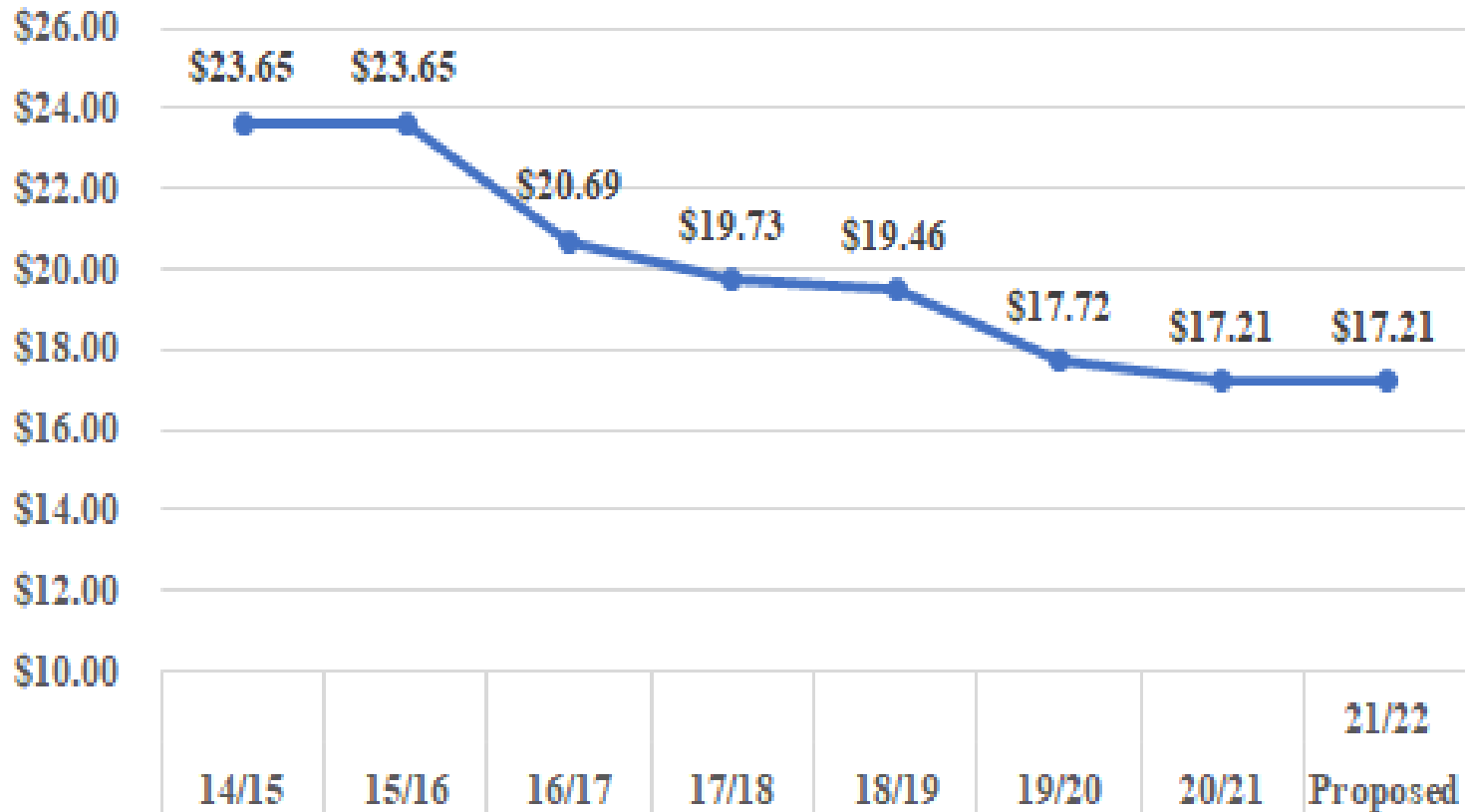
Prior Year Tax Levy	2,883,716.00
Multiplied by Tax Base Growth Factor (determined by NYSORPS)	1.0028
Prior Year Tax Levy Adjusted for Tax Base Growth Factor	2,891,790.40
Add: 2020-2021 Year Budgeted PILOT Payments	280,046.00
Subtract: 2020-2021 Capital Tax Levy from Prior School Year	-
Subtract: Tort Action Exclusion Taken in Prior Year	-
Prior Year Tax Levy Adjusted for Tax Base Growth Factor, PILOTS, Capital, and Tort Actions	3,171,836.40
Multiplied by Allowable Tax Levy Growth Factor	1.0123
Prior Year Tax Levy Adjusted for Tax Base and Levy Growth Factors, PILOTS, Capital, and Tort Actions	3,210,849.99
Less: 2021-2022 Year Budgeted PILOT Payments	(309,046.00)
Add: Carryover from Prior School Year	45,631.00
Equals Tax Levy Limit Before Exclusions	2,947,434.99
Tax Levy Limit Before Exclusions	2,947,434.99
Add: Court orders/judgements for tort actions > 5% of prior year tax levy FYE 6/30/22 - n/a	-
Add: Increases for Capital Tax Levy FYE 6/30/22 (See breakdown below) -n/a	-
Add: Increases in ERS over 2% of prior year contribution-n/a in 21/22 - Contribution stayed the same	-
Add: Increases in TRS over 2% of prior year contribution-n/a in 21/22 Contribution decreased	-
Equals Tax Levy Limit with Exclusions	2,947,434.99
Tax Levy Limit Increase Over the Prior Year % Before Exclusions	2.21%
Tax Levy Limit Increase Over the Prior Year % After Exclusions	2.21%
Proposed Estimated Tax Levy Increase/Decrease	0.00%

Tax Levy Changes 2014-15 to Proposed Levy



Total Change since 2016-17 OSC Audit = -11.7%

Rate on True Value 2014-15 to Proposed Levy

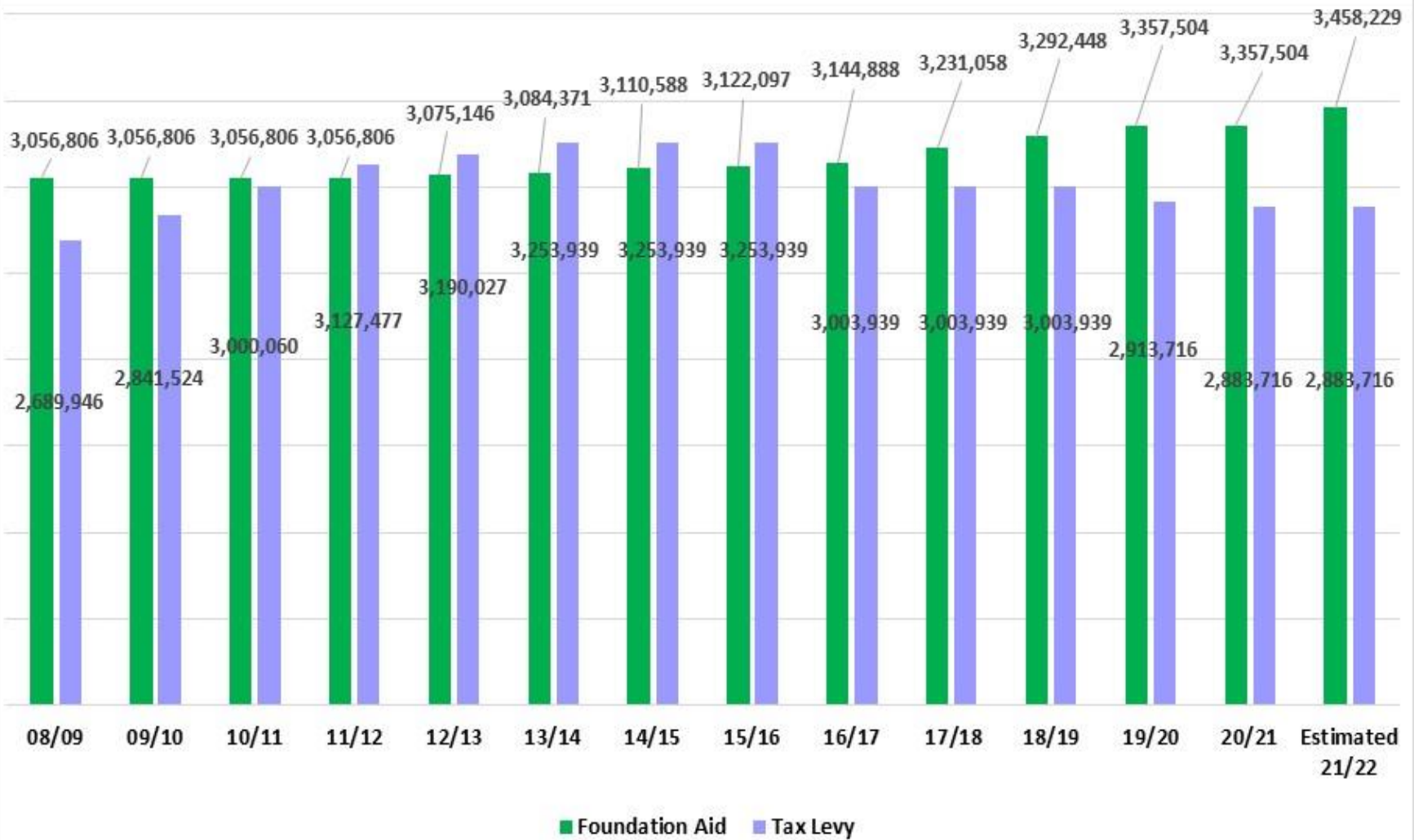


Total Change since 2016-17 OSC Audit = **-16.8%**

History of State Aid & Tax Levy



History of Foundation Aid & Tax Levy



STAR

(School Tax Property Relief)

Basic STAR

- ❖ Provides for a property value exemption of \$30,000
- ❖ STAR Exemption – available to property owners with combined incomes of less than \$250,000
- ❖ STAR Credit – available to property owners with combined incomes of less than \$500,000

STAR (cont'd)

Enhanced STAR

- ❖ For 2021 provides for a property value exemption of \$70,700
- ❖ Available to property owners age 65 or older
- ❖ For 2021 annual combined income must be \$90,550 or less

For both the Basic and Enhanced STAR property value exemptions are adjusted for equalization rates and a sales price differential factor developed by the NYS Office of Real Property

STAR (cont'd)

STAR Savings

- New regulations have capped the savings on the those households that receive the STAR exemption as opposed to the STAR credit. For example, if you saved \$500 in the previous year that is the most you can save in future years**
- Property owners signing up for the STAR credit are entitled to grow their savings by 2% a year if the tax levy increases.**
- To sign up for the STAR credit go to <https://www.tax.ny.gov/star/>**



Three seats are available. The candidates are as follows:

Seat #1
5 Year Term

Amanda Lawrence

Seat #2
3 Year Term

Tracy Chai

Seat #3
1 Year Term

Jordan Robbins
Carla Heitman

Annual Budget and School Board Election Vote May 18, 2021

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



Thank you for your support!