

WEST VALLEY CENTRAL SCHOOL



**2022-2023 School Budget Hearing
May 10, 2022**

Presentation of the 2022-2023 Budget

- Dr. Taweepon Farrar, Superintendent
- Mr. Daniel Amodeo, Principal/Curriculum Coordinator
- Mrs. Danielle Behringer, Assistant Principal/CSE & CSPSE Chairperson
- Ms. Ann O'Brien, Business Administrator

Budget Process 2022-2023

- Now and Moving Forward with a Fiscally Responsible Budget
- Long Term Financial Planning
- Team Approach
- Consultation with Experts

Supporting the Mission

- We believe that all people can learn and that learning is a life-long experience. Our responsibility is to:
 - Provide an educational atmosphere conducive to all learners acquiring college and career readiness including 21st century skills
 - Hold our staff to high expectations as they facilitate the achievement of all students according to the New York State Common Core Standards
 - Facilitate cooperation between parents, the community and the school
 - Work to educate the "whole child" academically, emotionally, physically, and socially

Key Information

- West Valley is considered SAVE HARMLESS which is a protection against decreasing enrollment numbers. This means the district has not incurred a decrease despite enrollment trends.
- Therefore, our Foundation Aid remains at 3% compared to many other districts that had an increase in Foundation Aid.

Key Information

- Contractual Obligations-Contracts for the bargaining units of WVTA, WVSEA and most individual contracts finished or are in negotiations. This requires appropriate estimations into the budget.

Key Information

- Current financial position of the district has led to a healthy level of fund balance, adequate cash flow, favorable bond rating and funding available for future capital projects.

Budget Summary

Transportation Increase

- Purchase of a 65 Passenger School Bus
- Contractual Obligations

Employee Benefits Increase

- Increases in TRS contributions
- Social Security & Workmen's Compensation
- Health Insurance (10% increase)

Debt Service Increase

- Interest on temporary financing for current capital project – there is a revenue offset to eliminate a tax any tax increase

Budget Summary

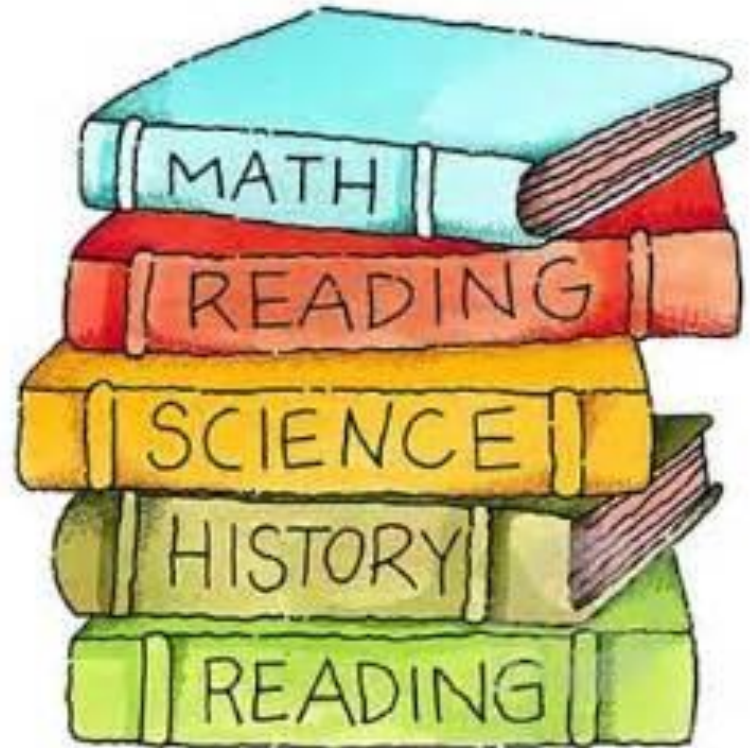
Instructional Support Decrease

- Teacher Retirements and Resignations
- Decrease BOCES Aid

Instructional Support Increase

- Salaries
- CA BOCES tuition costs
- Extracurricular and Athletics

2022-2023
PK-12
Instructional
Program



Business 1st Rankings as of 2020

Elementary

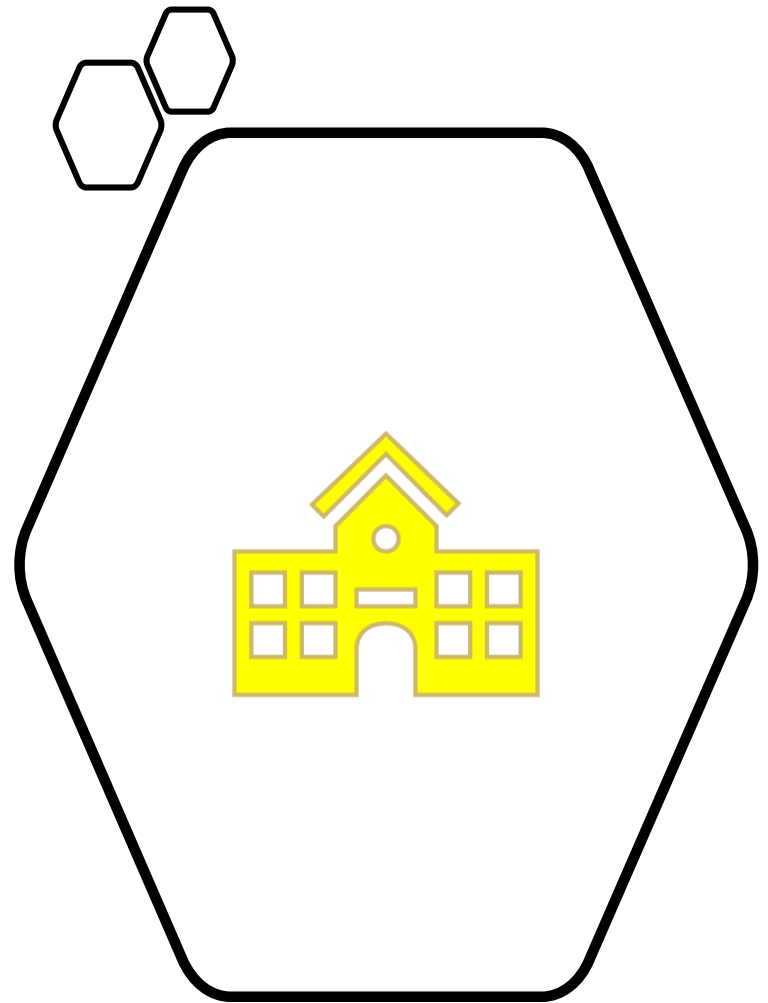
- 113 out of 213
from 159(2016)

High School

- 45 out of 121

District

- 60 out of 96



3-8 Participation Rate

	2015-2016	2016-2017	2017-2018	2018-2019	2020-2021	2021-2022
	% participation	% participation	% participation	% participation	% participation	% participation
3 ELA	83%	70%	93%	80%	100%	100%
3 MATH	89%	75%	93%	70%	100%	100%
4 ELA	57%	84%	68%	88%	100%	100%
4 MATH	57%	89%	68%	88%	100%	100%
4 SCIENCE	100%	84%	100%	94%	100%	
5 ELA	84%	50%	25%	85%	100%	100%
5 MATH	79%	50%	20%	75%	100%	
6 ELA	50%	80%	42%	67%	100%	100%
6 MATH	44%	80%	42%	58%	100%	100%
7 ELA	61%	75%	30%	60%	100%	100%
7 MATH	57%	75%	35%	40%	100%	100%
8 ELA	61%	52%	44%	52%	100%	100%
8 MATH	28%	38%	56%	27%	100%	100%
8 SCIENCE	94%	90%	100%	41%	100%	

3-8 Proficiency

ELA	2018	2019	2021	
Grade	% Proficient			
3	62	63	57	
4	46	36	63	
5	27	18	13	
6	43	33	73	
7	29	11	65	
8	0	36	61	
Overall	35%	33%	55%	+ 22%
Math	2018	2019	2021	
Grade	% Proficient			
3	54	57	71	
4	38	43	63	
5	44	7	50	
6	43	36	53	
7	38	33	17	
8	n/a	0	15	
Overall	36%	29%	45%	+16%

Curriculum Focus

Focus 1: ELA Curriculum

- Year 2: Summer Curriculum Alignment: 2 days with Banded Grades
- Year 2: School Year Curriculum Mapping

Focus 2: Math Curriculum

- Year 1: Summer Curriculum Alignment: 3 days with Banded Grades
- Year 2: School Year Curriculum Mapping

Focus 3: Curriculum Resources

- Year 2 with CKLA
- Year 2 with Great Minds(Eureka Math)
- Year 1 with Amplify Science

STEM Education

WOZ ED STEM KITS

- Coding
- Engineering Design Process
- Drone
- Animation
- Robotics
- AR/VR

Multi-Tiered Systems of Support (MTSS)

PREVENTION
for all Students

ENRICHMENT
for all Students

INTERVENTION
for all Students



Tiered Instruction

Tier 1: All Students

- Academic and social/emotional/behavioral learning
- Explicit
 - Core Academics and Special Areas
 - Social/emotional/behavioral
- Differentiated

Tier 2: 5-10% of Students

- Targeted needs
- Classroom & Small Group Intervention
 - AIS Blocks

Tier 3: 1-5% of Students

- Intensive and Targeted
- Small Group
- AIS Blocks

Beyond Tier 3

Special Education Programs & Services

- **Related Services**
 - Speech Therapy
 - Occupational Therapy
 - Physical Therapy
- **Consultant Teacher (Direct/Indirect)**
- **Integrated Co-Teaching**
- **Resource Room**
- **Special Class**
 - Collaboration with CA BOCES

Student Services

Instructional Staff

- General Education Teachers
- Special Education Teachers
- Reading Specialist
- Teacher Assistants

Student Support Staff

- School Counselor
- School Psychologist
- School Social Worker
- Nurse

Paraprofessionals

- Teacher Aides

Athletics

2022-2023 @ West Valley



Fall

- Cross Country (West Valley)
- Girls Soccer (Holland)
- Girls Volleyball (Springville)
- Swimming (Springville)

Winter

- Modified Girls and Boys Basketball (West Valley)
- Possibly JV Girls and Boys Basketball (West Valley)
- Cheerleading (West Valley)

Spring

- Track and Field (West Valley)
- Varsity Girls Softball (West Valley)

Intramural Program (3rd-6th)

- **Fall**
 - Wildcat's Run
- **Winter**
 - Basketball
 - Softball, Soccer
- **Spring**
 - Wildcat's Run

Overview of Budget

	2021-2022	2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Budget	\$9,038,905	\$9,095,698	\$56,793	.63%
Tax Levy	\$2,883,716	\$2,927,113	\$43,397	1.5%
Est. Rate on True Value	\$15.26	\$15.49	\$.23	1.5%



Estimated School Tax for Primary Residential Property

	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
Full Value of Property \$70,000			
With Enhanced STAR	\$0	\$0	\$0
With Basic STAR	\$610	\$619	\$9
Without STAR	\$1,068	\$1,084	\$16
Full Value of Property \$100,000			
With Enhanced STAR	\$447	\$389	(\$58)
With Basic STAR	\$1,068	\$1,084	\$16
Without STAR	\$1,526	\$1,549	\$23
Full Value of Property \$150,000			
With Enhanced STAR	\$1,210	\$1,163	(\$47)
With Basic STAR	\$1,831	\$1,858	\$27
Without STAR	\$2,288	\$2,323	\$35
Full Value of Property \$200,000			
With Enhanced STAR	\$1,973	\$1,937	(\$36)
With Basic STAR	\$2,594	\$2,633	\$39
Without STAR	\$3,051	\$3,097	\$46

**Estimated tax increases are based on 2021 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2022.

Use of Fund Balance

Use of Fund Balance

- Includes \$211,000 to reduce the tax levy to 1.5%
- Includes \$130,750 to cover the purchase of a school bus (amount will be transferred out of Transportation Reserve; no impact on tax levy increase)
- Includes \$12,100 for BOCES Board Docs Pro (will improve access to Board meeting information for board members and the public- local share after BOCES aid = \$4,598)

Capital Outlay Project

For the 2022-23 school year the District is proposing a Capital Outlay Project to replace the exterior doors by the gym, the floor between the two exterior doors by the gym and the floor in the elevator. They are in poor condition.

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

School Bus Purchase – Proposition #2

- **The budget includes a line item for the purchase of a 65 passenger IC bus. The cost of the bus is a \$130,750**
- **Use of Transportation Reserves are included to support the expenditure for the bus. This will need approval of the voters**
- **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 74.3 cents back in NYS aid. This reduces the local cost to approximately \$33,603**
- **Bus #92, a 2012 International will be retired**



Capital Reserve 2022 – Proposition #3

The District is proposing the creation of a new Capital Reserve Fund up to an amount not to exceed \$1,150,000

- The reserve will be used to maintain a safe facility and a healthy environment for students and staff, to maintain and replace aging mechanical, electrical, and plumbing systems, and to update student learning spaces.**
- Use of the reserve will require voter approval**
- Once the reserves are used they cannot be replenished without voter approval**

Summary of Revenues and Other Sources

	2021-2022	2022-2023	Inc (Dec)
	Budget	Budget	Over Prior Year
State Aid	\$ 4,958,479	\$ 4,951,080	\$ (7,399)
PILOT(Payments in Lieu of Tax)	309,046	309,046	-
Other Revenue	48,900	48,900	-
Estimated Tax Levy & STAR Reimbursement	2,883,716	2,927,113	43,397
TOTAL REVENUE	\$ 8,200,141	\$ 8,236,139	\$ 35,998
Interfund Transfer of Debt Service	71,231	148,339	77,108
Appropriated Fund Balance	736,663	549,600	(187,063)
Appropriated Transportation Reserve	-	130,750	130,750
Appropriated Retirement Reserve	30,870	30,870	-
TOTAL REVENUE & OTHER SOURCES	\$ 9,038,905	\$ 9,095,698	\$ 113,106

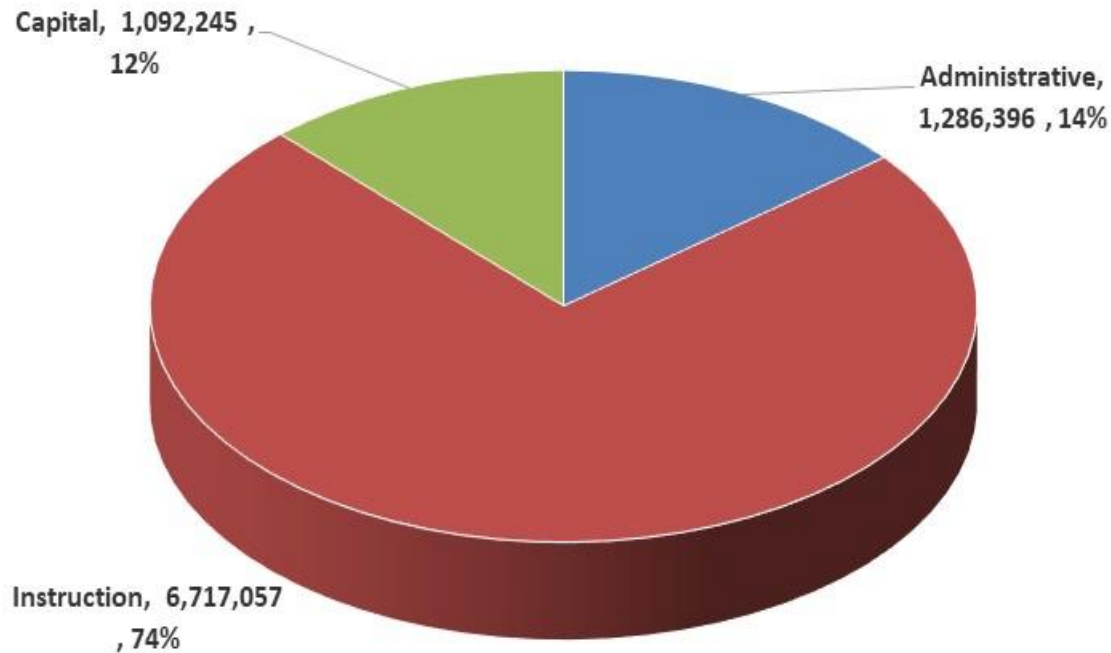
Budget Summary

Description	2021-2022	2022-2023	Inc (Dec)
General Support	1,635,937	1,767,998	132,061
Instructional Support	4,246,771	4,002,874	(243,897)
Transportation	646,180	649,925	3,745
Employee Benefits	2,300,786	2,387,395	86,609
Debt Service	71,231	149,506	78,275
Interfund Transfers	138,000	138,000	-
	9,038,905	9,095,698	56,793



Budget Components

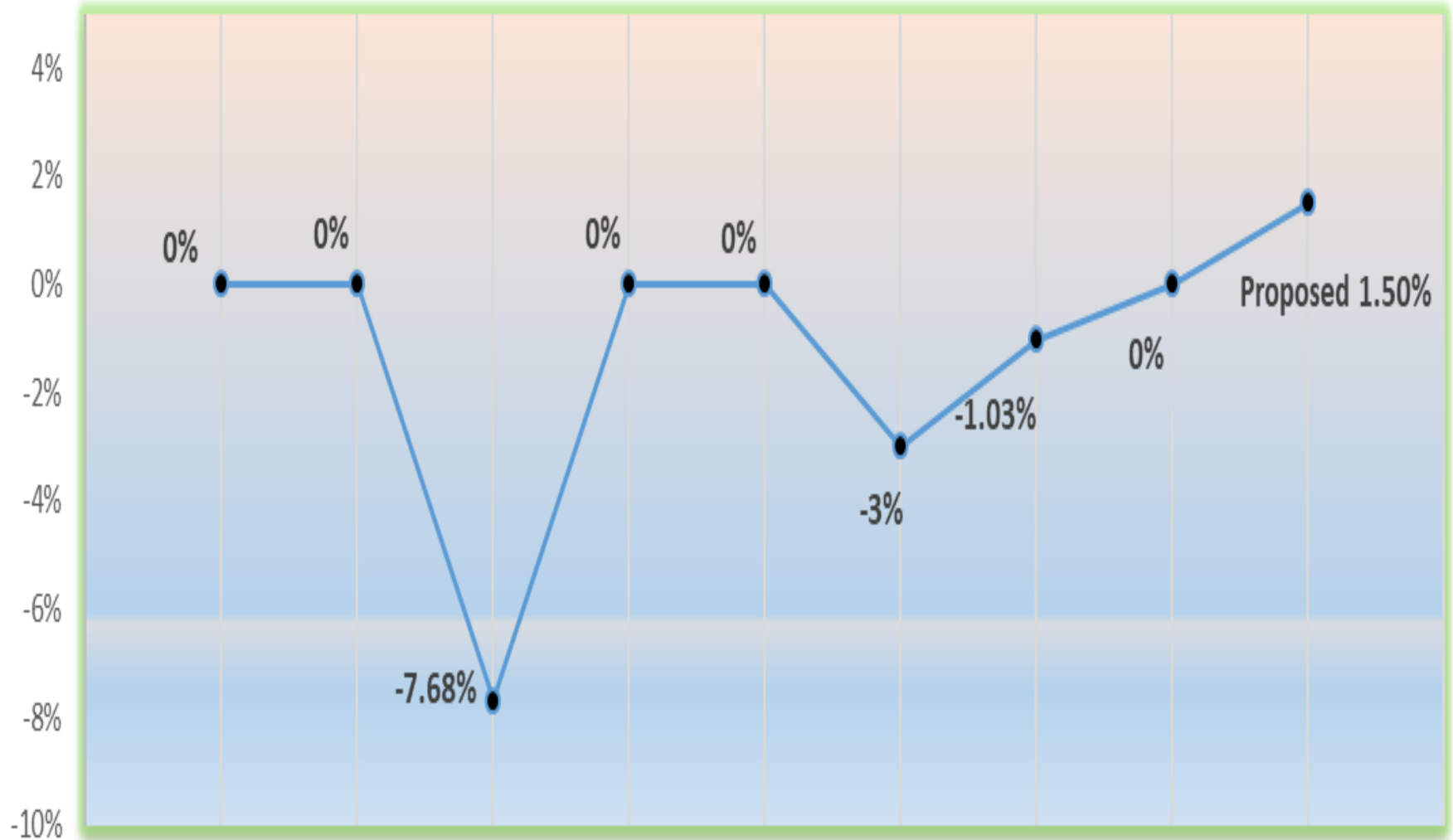
2022-2023 Uses of Education Funding



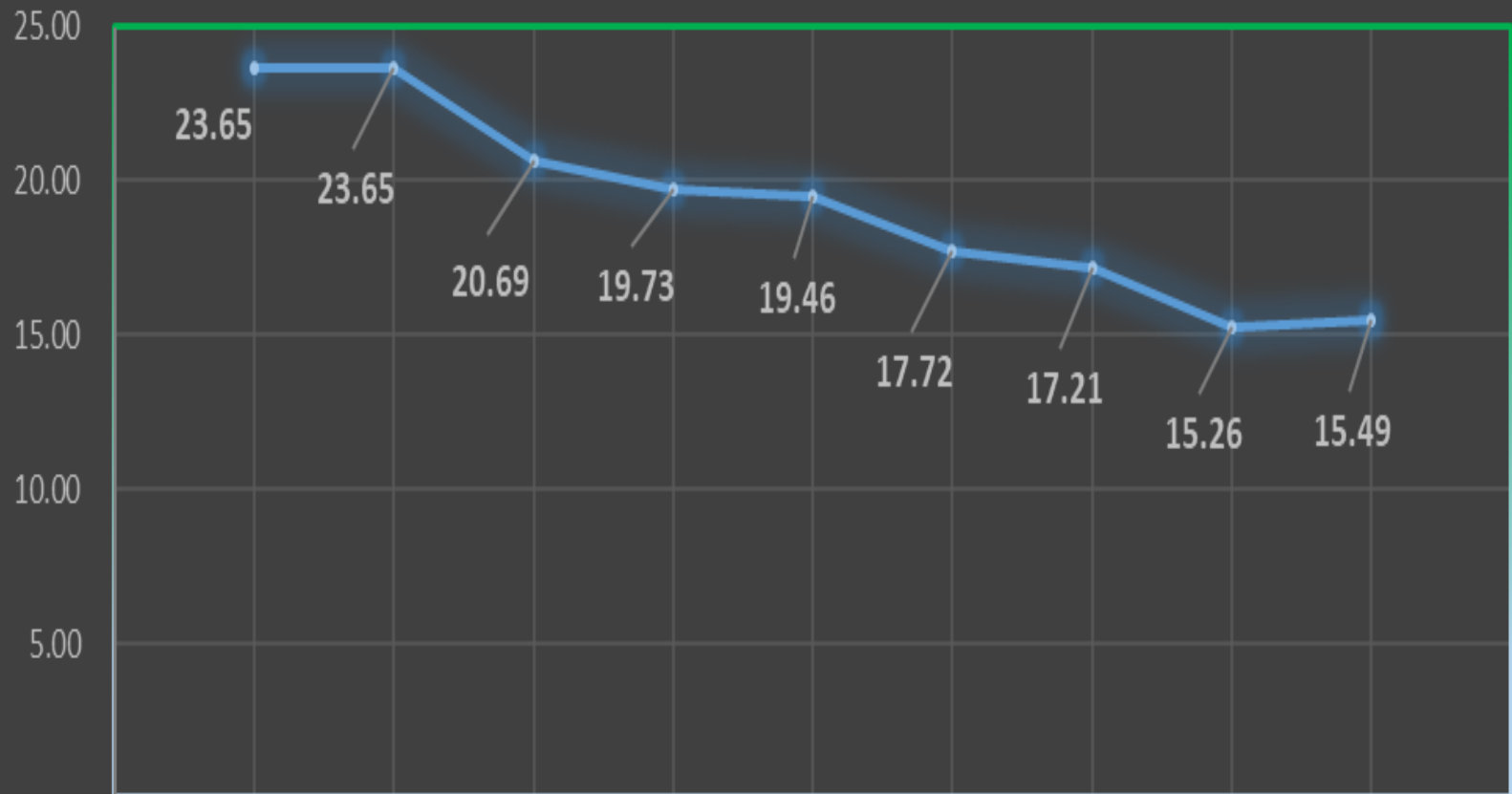
Tax Levy Limit

1	Prior Year Tax Levy	2,883,716.00	
2	Multiplied by Tax Base Growth Factor (determined by NYSORPS)	1.0089	25,665.07
3	Prior Year Tax Levy Adjusted for Tax Base Growth Factor	2,909,381.07	
4	Add: 2021-2022 Year Budgeted PILOT Payments	280,046.00	
5	Subtract: 2021-2022 Capital Tax Levy from Prior School Year	-	
6	Subtract: Tort Action Exclusion Taken in Prior Year	-	
7	Prior Year Tax Levy Adjusted for Tax Base Growth Factor, PILOTS, Capital, and Tort Actions	3,189,427.07	
8	Multiplied by Allowable Tax Levy Growth Factor	1.0200	
9	Prior Year Tax Levy Adjusted for Tax Base and Levy Growth Factors, PILOTS, Capital, and Tort Actions	3,253,215.61	63,788.54
10	Less: 2022-2023 Year Budgeted PILOT Payments	(309,046.00)	
11	Add: Carryover from Prior School Year	44,212.00	
12	Equals Tax Levy Limit Before Exclusions	2,988,381.61	
13	Tax Levy Limit Before Exclusions	2,988,381.61	
14	Add: Court orders/judgements for tort actions > 5% of prior year tax levy FYE 6/30/22 - n/a	-	
15	Add: Increases for Capital Tax Levy FYE 6/30/22 (See breakdown below) -n/a	-	
16	Add: Increases in ERS over 2% of prior year contribution-n/a in 22/23 - Contribution stayed the same	-	
17	Add: Increases in TRS over 2% of prior year contribution-n/a in 22/23 Contribution decreased	-	
18	Equals Tax Levy Limit with Exclusions	2,988,381.61	
19	Tax Levy Limit Increase Over the Prior Year % Before Exclusions	3.63%	
20	Tax Levy Limit Increase Over the Prior Year % After Exclusions	3.63%	
21	Proposed Estimated Tax Levy Increase/Decrease	1.50%	

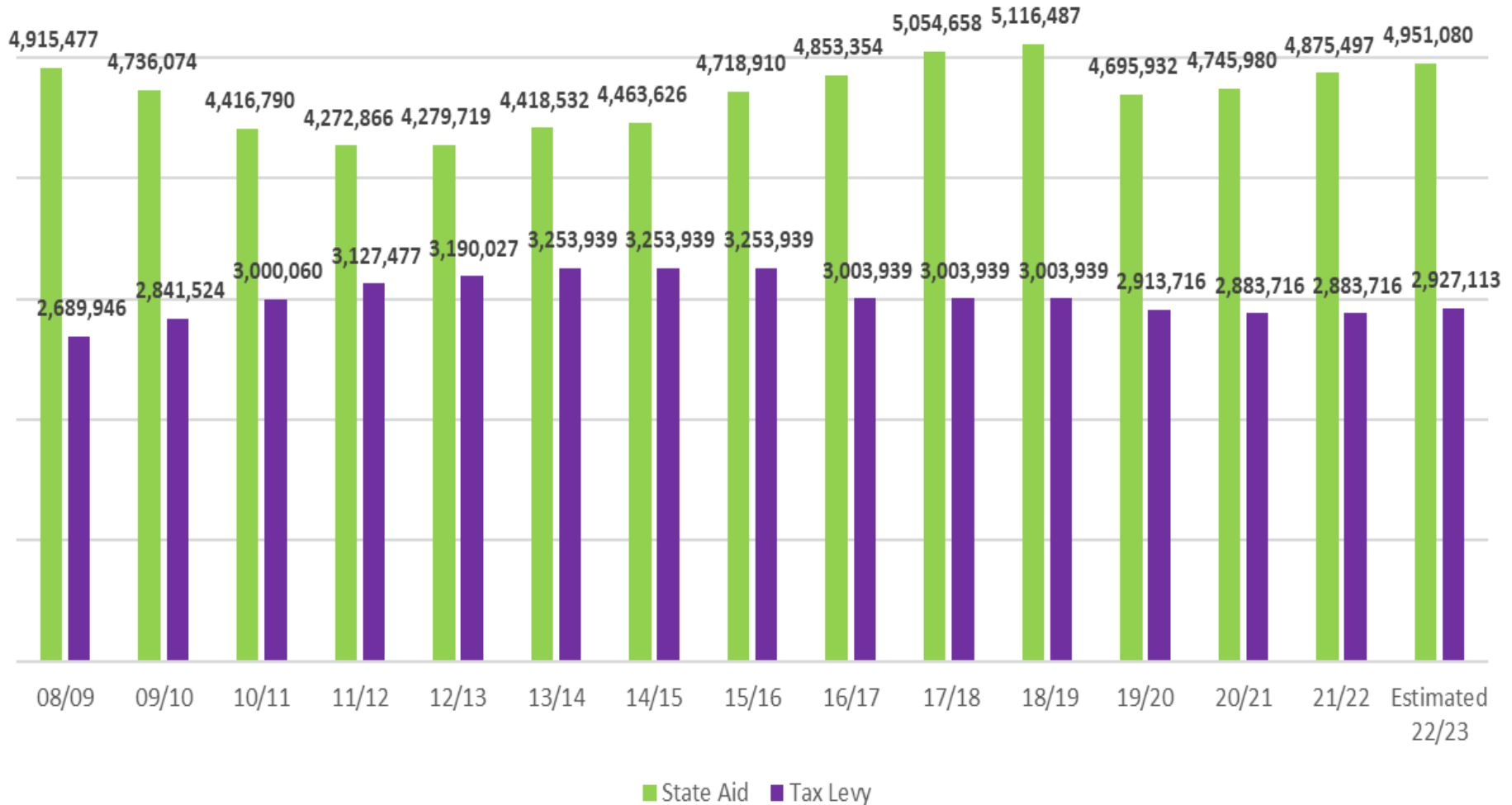
Percent Increase in Tax Levy Since 2014-2015



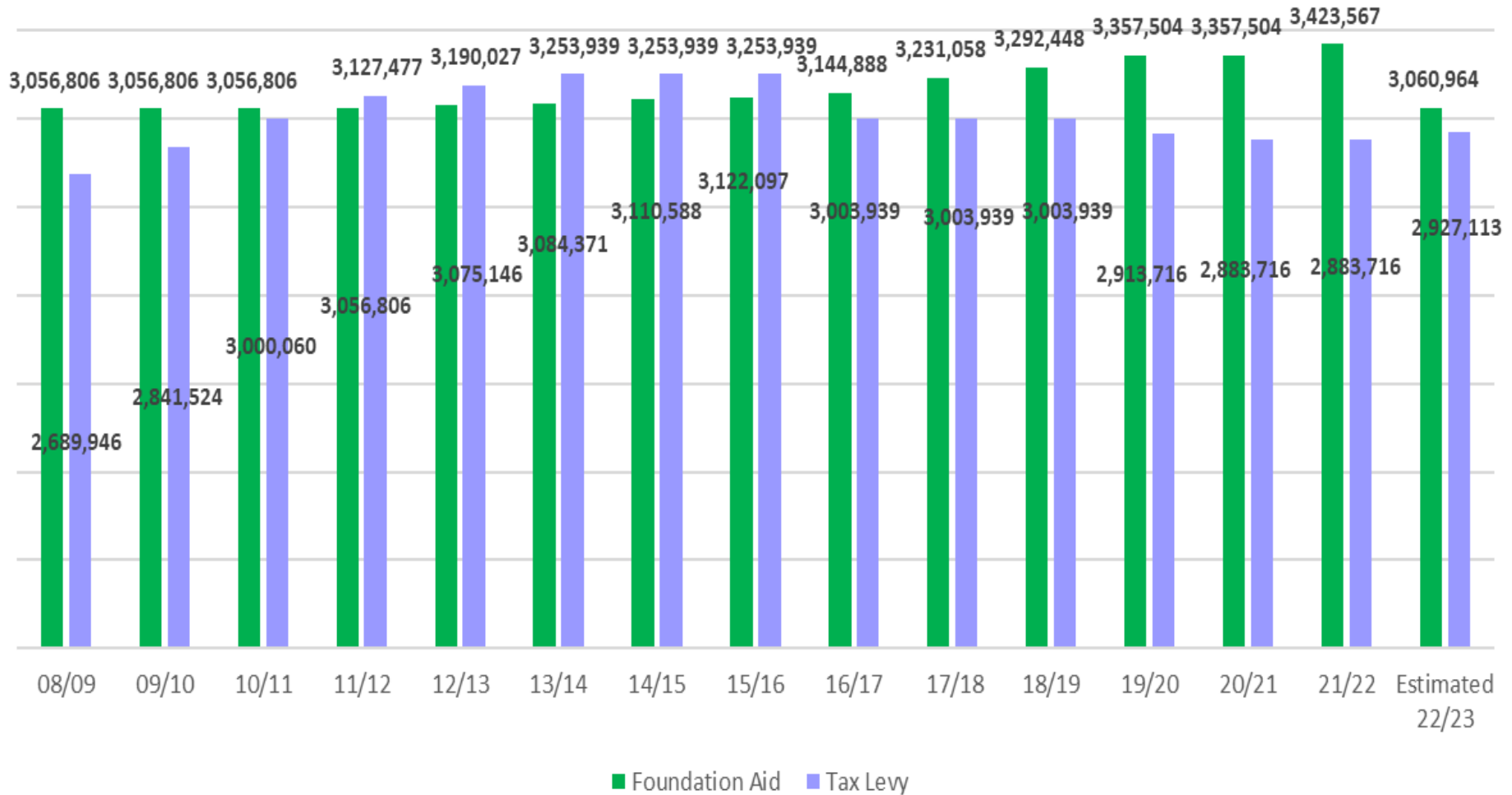
Rate on True Value Since 2014-2015



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 2022 provides for a property value exemption of \$74,900
- ❖ Available to property owners age 65 or older
- ❖ For 2022 annual combined income must be \$92,000 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/>**



This Photo by Unknown Author is licensed under CC BY-ND

Two seats are available. The candidates are as follows:

Seat #1
5 Year Term

Carla Heitman

Seat #2
4 Year Term

Jonathan Boberg

Annual Budget and School Board Election Vote May 17, 2022

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



Thank you for your support!