



WEST VALLEY CENTRAL SCHOOL

School and Community Working Together

VOLUME 28, No. 11

2022-2023 BUDGET ISSUE

BOARD CORNER

A Budget Focused on Educational Goals

On May 17, the community will vote on a proposed spending plan for the 2022-2023 school year. Maintaining all existing programs and services for students, the budget reflects both a commitment to academic excellence as well as a sensitivity to the tax burden placed on residents.

Our approach to developing this budget proposal has been to plan proactively and thoroughly, always with an eye focused on our educational goals. What we have been able to accomplish over the past years during the pandemic is truly amazing and our collaborative approach benefited all. We are so proud of our entire school community.

Planning and preparation continue to be our approach to the development of the \$9,095,698 budget for 2022-2023. The West Valley Central School District uses a multi-year long-range forecast to consider not only the immediate needs for the district, but also to anticipate the impact these decisions may have in the future.

We adopted a spending plan on April 19 that prioritizes cost effectiveness, administrative efficiency, and low per pupil spending. Furthermore, to reduce the impact on local taxpayers, the spending plan strategically incorporates funds from the American Rescue Plan (ARP).

The 2022-2023 budget includes:

- Staying within the tax cap, the 2022-2023 budget proposes a tax levy increase of 1.5% that requires a simple majority vote for approval.
- An estimated tax rate increase of \$0.23 per thousand of assessed valuation.
- A small budget increase due to contractual obligations, utilities increase, as well as pandemic-related expenses to ensure the health, safety, and social-emotional welfare of students.
- Bus Purchase Proposition using funds from the Transportation Reserve so there is NO impact on taxpayers.
- Capital Reserve Proposition to create a Capital Reserve for needed upgrades to the school buildings and grounds.
- The first steps of a phased plan to roll the multiple supports that have been funded through the Federal Stimulus Funds for Education into the general fund to reduce reliance on federal funding that we know will end.

We present this budget proposal to the community with confidence that it meets the school district's mission to prepare all students to excel in a dynamic world while being responsible to the needs of our taxpayers. Stay informed at www.wvalley.org. We ask that individuals reach out with any questions or concerns. Please take the time to visit the school's gymnasium on May 17th from noon to 9pm and vote.

Respectfully,

West Valley Central School Board of Education

West Valley Central School Board of Education



Heather Klahn
President



Charlie Davis
Vice President



Tracy Chai
Member



Mike Harmony
Member



Carla Heitman
Member



Gary Niesyty
Member



Jordan Robbins
Member

May 17, 2022

**Annual Budget Vote and Board of Education Election
from Noon to 9:00 p.m. in Gymnasium**

Proposition 1:

Proposed Budget \$9,095,698
Tax Levy Increase 1.5%

Proposition 2:

Purchase of Bus using
Transportation Reserve

Proposition 3:

Creation of Capital Reserve -
\$1,500,000

Board Member Election

Two seats are available.

Candidates are:

1st Seat (5 years) Carla Heitman

2nd Seat (4 years) Jonathan Boberg

Budget Hearing

May 10, 2022, 7:00 p.m.

WVCS Library Conference Room

School Budget Vote

Tuesday, May 17, 2022

Noon until 9:00 p.m.

WVCS Gymnasium



2022-2023 PROPOSED EXPENDITURES

	Budget Components			2022-2023 Total	2021-2022 Total	Inc (Dec) \$
	Administrative	Capital	Program			
GENERAL SUPPORT						
Board of Education	27,837	-	-	27,837	23,953	3,884
Central Administration	180,589	-	-	180,589	178,507	2,082
Finance	254,693	-	-	254,693	231,661	23,032
Legal/Personnel/Public Info	297,249	-	-	297,249	210,495	86,754
Operations & Maintenance	-	625,484	-	625,484	617,297	8,187
Insurance/Refunds/Dues/Unclassified	56,393	-	-	56,393	56,208	185
BOCES Central Data/Admin/Capital	87,542	47,448	190,763	325,753	317,816	7,937
TOTAL GENERAL SUPPORT	904,303	672,932	190,763	1,767,998	1,635,937	132,061
INSTRUCTIONAL SUPPORT						
Curriculum/Supervision/Inservice	146,237	-	106,879	253,116	280,165	(27,049)
Instruction - Regular School	-	-	2,015,896	2,015,896	2,062,178	(46,282)
Instruction - Special Needs, Occ Ed,Summer			1,025,991	1,025,991	1,189,964	(163,973)
Instruction - Media/Technology	-	-	319,386	319,386	310,971	8,415
Guidance/Health/Psych/Soc Work	-	-	253,540	253,540	286,493	(32,953)
Co-Curricular/Interscholastic Activities	-	-	134,945	134,945	117,000	17,945
TOTAL INSTRUCTIONAL SUPPORT	146,237	-	3,856,637	4,002,874	4,246,771	(243,897)
TOTAL STUDENT TRANSPORTATION	-	-	649,925	649,925	646,180	3,745
EMPLOYEE BENEFITS						
TRS & NYS ERS/Retirement	62,621	57,350	393,825	513,796	532,714	(18,918)
Social Security	45,197	26,496	279,988	351,681	321,905	29,776
Worker's Compensation	4,594	2,693	28,460	35,747	23,031	12,716
Unemployment Insurance	1,928	1,130	11,942	15,000	15,000	-
Health Benefits/Other	121,516	82,138	1,267,517	1,471,171	1,408,136	63,035
TOTAL EMPLOYEE BENEFITS	235,856	169,807	1,981,732	2,387,395	2,300,786	86,609
DEBT SERVICE						
Serial Bonds - Building	-	73,756	-	73,756	71,231	2,525
Bus Bonds	-	75,750	-	75,750	-	75,750
TOTAL DEBT SERVICE	-	149,506	-	149,506	71,231	78,275
INTERFUND TRANSFERS						
Transfer to School Lunch Fund	-	-	25,000	25,000	25,000	-
Transfer to Special Aid Fund	-	-	13,000	13,000	13,000	-
Transfer to Capital	-	100,000	-	100,000	100,000	-
TOTAL INTERFUND TRANSFERS	-	100,000	38,000	138,000	138,000	-
TOTAL PROPOSED BUDGET	1,286,396	1,092,245	6,717,057	9,095,698	9,038,905	56,793
	TAX LEVY INCREASE 1.5%			BUDGET INCREASE 0.63%		



EXPLANATION OF THREE PART BUDGET PRESENTATION

Chapter 436 of the Laws of 1997 require public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components: administrative, capital, and program:

- **Administrative Component:** Includes expenses associated with the operation of the school board, superintendent's office, and business office.

Includes salaries and benefits for all certified administrators and supervisors who spend a majority of their time performing administrative duties, consulting costs not directly related to instructional programs, and all other activities that are administrative in nature.

- **Capital Component:** Includes debt service for all facilities financed by bonds and notes of the district, lease expenditures, costs resulting from judgments in tax certiorari proceedings, awards from court judgments, administrative orders and settled claims, cost of construction, acquisition, reconstruction, rehabilitation, and improvements of school buildings, all expenses associated with custodial and maintenance salaries and benefits, service contracts, supplies, utilities, maintenance, and repair of school facilities.

- **Program Component:** Includes salaries and benefits of teachers and any school administrator or supervisor who spend a majority of their time performing teaching duties, and all transportation operating expenses.



SCHOOL BUS PURCHASE – PROPOSITION #2

The 2022-2023 budget provides a line item for the purchase of a 65 passenger IC Bus. The cost of the bus is \$130,750. The budget appropriates the \$130,750 from the Transportation Reserve to cover the cost of the bus. Therefore, there is no impact on your school tax bill as a result. In addition, New York State provides direct aid to schools for transportation expenses. For every dollar spent on the bus purchase the District will receive 74.3 cents back from New York State. This reduces the local taxpayer cost to approximately \$33,603. Bus #92, a 2012 International with approximately 80,000 miles will be traded in and retired from the District fleet.

The District is approximately 64 square miles in size. We have four regular bus runs as well as bus runs that transport our students with special needs. It is a top priority for the Board of Education and school administration to keep the students safe going to and from school.

CAPITAL RESERVE 2022 – PROPOSITION #3

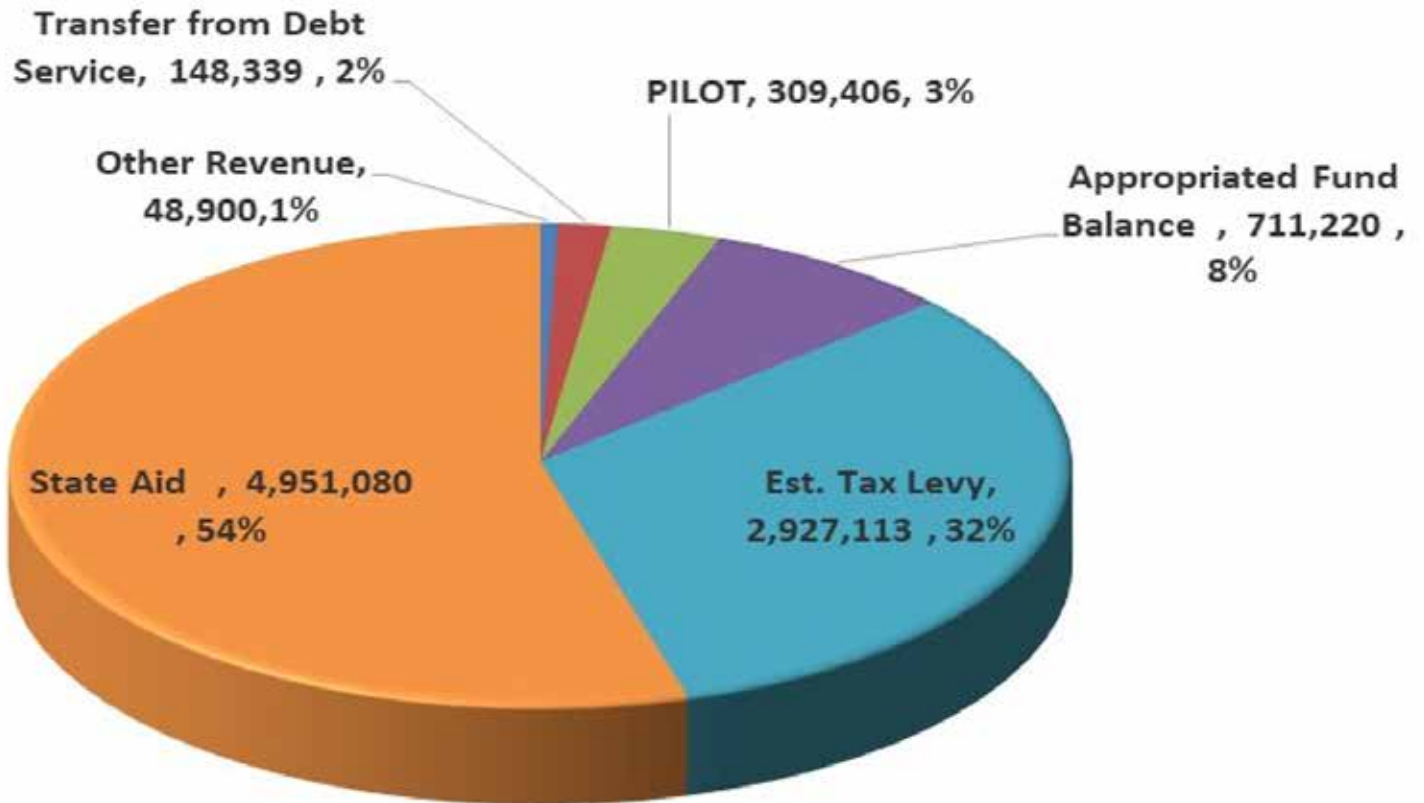
The school budget and election vote will consist of a third proposition which would create a new Capital Reserve up to an amount of \$1,500,000. This will allow the board to create a savings account for needed upgrades to the school building and grounds. In conjunction with the current construction project that will be taking place this year the District will be updating its building condition survey. The survey will assist the Board of Education in developing its next capital project. Priorities will be maintaining a safe and healthy environment for students and staff, replacing aging mechanical, electrical, and plumbing systems, and updates to student learning spaces. The life of the Capital Reserve would be 10 years. Creating a new Capital Reserve makes sense. Along with the state aid received on capital projects (85%), it allows the District to maintain and upgrade its infrastructure without increasing the tax rate. Use of the Capital Reserve requires voter approval.

SUMMARY OF REVENUES & OTHER SOURCES OF FUNDING

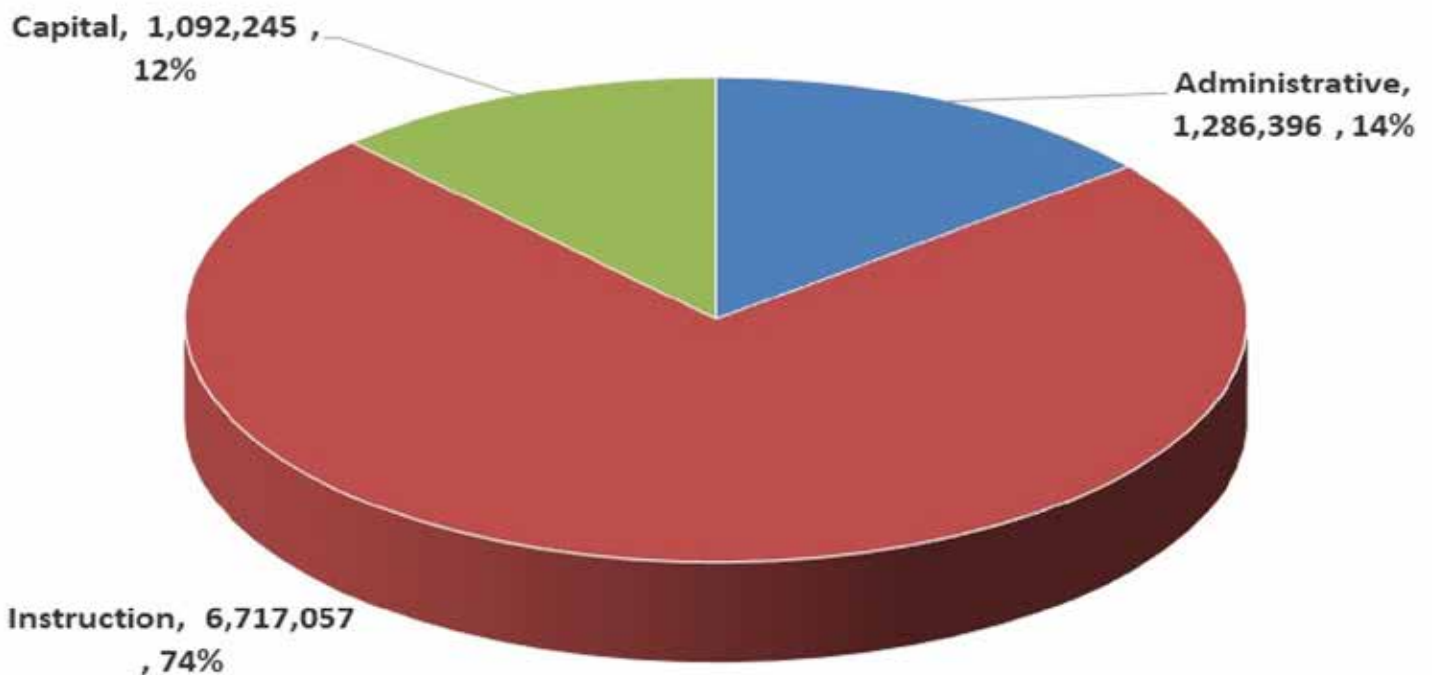
	2021-2022 Budget	2022-2023 Budget	Inc (Dec) Over Prior Year
State Aid	\$4,958,479	\$4,951,080	\$(7,399)
PILOT(Payments in Lieu of Tax)	309,046	309,046	-
Other Revenue	48,900	48,900	-
Estimated Tax Levy & STAR Reimbursement	2,883,716	2,927,113	43,397
TOTAL REVENUE	\$8,200,141	\$8,236,139	\$35,998
Interfund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



2022-2023 SOURCES OF EDUCATION FUNDING



2022-2023 USES OF EDUCATION FUNDING



STAR OVERVIEW (SCHOOL TAX RELIEF) OVERVIEW

Available for primary residences

BASIC

- Income limit for BASIC STAR *credit* is \$500,000/
Income limit for BASIC STAR *exemption* is \$250,000
- BASIC STAR is based on the first \$30,000 of full value on a home

ENHANCED

- Provides an increased benefit for senior citizens (age 65 or older) whose annual income is \$92,000 or less
- For 2022-2023, ENHANCED STAR is based on the first \$74,900 of assessed value on a home

Additional information on the STAR program can be found at:

<https://www.tax.ny.gov/star/>



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	\$610	\$619	\$9
Without STAR	\$1,068	\$1,084	\$16
Full Value of Property \$70,000			
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 \$100,000			
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 \$150,000			
With Enhanced STAR	\$1,973	\$1,937	(\$36)
With Basic STAR	\$2,594	\$2,633	\$39
Without STAR	\$3,051	\$3,097	\$46
<i>**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.</i>			

2022-2023 BOARD OF EDUCATION CANDIDATES

Carla Heitman

Hello, my name is Carla Heitman. I am a 12-year resident of West Valley and have 2 children that attend WVCS. I am currently the office manager of a local disposal company, with many years of customer service experience. I have decided to run for a seat on our Board of Education this year because I would like to be a part of the positive changes that are taking place. I believe I can offer perspective and insight as a community member, and I am capable of making decisions based on merit and necessity. I consider myself to be a fair individual who looks at situations from all sides before taking a stance. I want to see our school thrive as it once did, and have our community feel the pride in our district that we deserve!



Jonathan Boberg

Hello, my name is Jonathan Boberg, and I am running for the 4-year seat on the school board. I have spent most of my life in the town of Ashford and graduated from West Valley Central School in 2007. My education continued at Morrisville State College where I met my wife, Megan. We decided to move back to West Valley after graduating from college to start our life together. We have been married for eight years and have a beautiful 2-year-old daughter, Avery. I am interested in becoming a member of the school board because the most important thing for me is what is in the best interest of the students and their education at West Valley Central School. Vote for me on May 17th, 2022.



CAPITAL OUTLAY PROJECT 2022-2023

The District would like to continue to undertake small capital projects (less than \$100,000) to maintain and improve its facilities. Thank you for last year's support on this initiative as we gear up this spring to replace interior doors inside the main building.

For the 2022-2023 school year we would like to undertake another small project. The small project would replace one more interior door, the exterior doors by the gym entrance, the flooring between the doors in the gym entrance way, and the flooring in the elevator. There is a line item in the budget (transfer to capital) in the amount of \$100,000. Of the \$100,000, we will receive \$85,000 back in building aid. This leaves the local share at \$15,000. Providing for a capital outlay project each year is an efficient way of taking care of small improvements to the buildings with a minimal impact to the taxpayers.



EXISTING

- Areas of damage
- Requires Maintenance
- Old / outdated hardware



EXISTING

- Salt damage
- Failing hardware
- Threshold damage



EXISTING

- Salt damage
- Cracking tile
- Water infiltration



EXISTING

- Cracking tile
- Worn finish

HISTORY OF TAX LEVY CHANGES OVER THE LAST EIGHT YEARS

2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Proposed 2022-2023
0.00%	0.00%	-7.68%	0.00%	0.00%	-3.00%	-1.03%	0.00%	1.50%

WEST VALLEY CENTRAL SCHOOL

5359 School St.
West Valley, NY 14171
(716) 942-3100

**NON PROFIT
ORGANIZATION**

U.S. POSTAGE PAID

**Permit No. 5
West Valley, NY**

BOARD OF EDUCATION

Heather Klahn, President
Charlie Davis, Vice President
Tracy Chai
Michael Harmony
Carla Heitman
Gary Niesyty
Jordan Robbins

OR CURRENT RESIDENT

POSTAL PATRON LOCAL

ADMINISTRATION

Dr. Taweepon Farrar, Superintendent
Ann O'Brien, Business Administrator
Daniel Amodeo, Pre-K–12 Principal
Danielle Behringer, Assistant Principal, CSE/CPSE Chairperson

