



WEST VALLEY CENTRAL SCHOOL

School and Community Working Together

VOLUME 30, No. 11

2024-2025 BUDGET ISSUE

A BUDGET FOCUSED ON EDUCATIONAL GOALS

On May 21, the community will vote on a proposed spending plan for the 2024-2025 school year. Maintaining all existing programs and services for students, the budget reflects a commitment to academic excellence and 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.

Planning and preparation continue to be our approach to the development of the \$9,878,455 budget for 2024-2025. The West Valley Central School District uses a multi-year long-range forecast to consider the immediate needs for the district and to anticipate the impact these decisions may have in the future.

We adopted a spending plan on April 16 that prioritizes cost effectiveness and administrative efficiency.

The 2024-2025 budget includes:

- Staying within the tax cap; the 2024-2025 budget proposes a tax levy increase of 2.95% that requires a simple majority vote for approval
- An estimated tax rate increase of approximately 2%

- Bus Purchase Proposition using funds from the Transportation Reserve so there is NO impact on taxpayers
- Maintaining all current programs, athletics and BOCES programs
- An increase in Music from part-time to full-time
- Additional sports opportunities for students
- Maintaining the School Resource Officer position
- Continuation of yearly \$100,000 Capital Outlay Project

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 value input in the budgeting process, and we ask that individuals reach out with any ideas, questions, or concerns. Please take the time to visit the Library Conference Room on May 21 from noon to 9:00 p.m. to vote.

Respectfully,

West Valley Central School Board of Education

West Valley Central School Board of Education

BOARD OF EDUCATION



Heather Klahn
President



Charlie Davis
Vice President



Jonathan Boberg
Member



Tracy Chai
Member



Adam Fisher
Member



George Kazmierczak
Member



Gary Niesyty
Member

May 21, 2024

**Annual Budget Vote and Board of Education Election
from Noon to 9:00 p.m. in the Library Conference Room**

Proposition 1:

Proposed Budget \$9,878,455

Tax Levy Increase 2.95%

Proposition 2:

Purchase of 21 Passenger School Bus with 3 wheelchair capability (and related equipment) for the Transportation Program (using monies already on hand in the Transportation Reserve Fund).

Board Member Election

One seat is available (5-year term)

Candidates are: Tracy Chai and Terence Lucey

Budget Hearing

May 14, 2024, 6:00 p.m.

Multi-Purpose Conference Room

School Budget Vote

Tuesday, May 21, 2024

Noon until 9:00 p.m.

Library Conference Room

**2024-2025 BOARD OF EDUCATION
CANDIDATES**

Tracy Conrad Chai

I was elected in 2021 to fill a 3-year seat on the WVCS Board of Education and am looking forward to continuing to serve the community for another term. I was raised in West Valley and returned to town about 13 years ago. My husband, Gordon, is a high school business and technology teacher in southeastern Virginia, where he cares for his elderly mother. I have four grown children (and a granddaughter!). My daughters Kelsey and Chloe are both WVCS alumni. The education that they received at West Valley prepared them well as they continue on in college and post-graduate studies. WVCS is a special public school with a unique and nurturing environment. As a member of the School Board, I will continue to advocate for quality academic and extracurricular opportunities for our kids.



Terence Lucey

I would like to represent the taxpayers of West Valley, to help provide a great opportunity and experience for every student and bring back honesty, transparency, and integrity to the school board.

I work in sales and HR and as a welder, steel fabricator. My interests are work, God, and family.



Memorial Day Ceremony

May 27, 2027 @ 11:00 a.m.
The Ceremony will be held outside at West Valley Central School in collaboration with the American Legion, Town of Ashford, and the West Valley Volunteer Hose Company.



ESTIMATED TAX BILL COMPARISON

Full Value of Property \$50,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$0	\$0	\$0
With Basic STAR	\$269	\$289	\$20
Without STAR	\$673	\$693	\$20

Full Value of Property \$70,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$0	\$0	\$0
With Basic STAR	\$538	\$566	\$28
Without STAR	\$942	\$970	\$28

Full Value of Property \$100,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$251	\$291	\$40
With Basic STAR	\$942	\$982	\$40
Without STAR	\$1,346	\$1,386	\$40

Full Value of Property \$150,000	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
With Enhanced STAR	\$924	\$984	\$60
With Basic STAR	\$1,615	\$1,675	\$60
Without STAR	\$2,019	\$2,079	\$60

****Estimated tax increases are based on 2023 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2024.**





The Relationship between Assessments & Taxes

It is important that property owners understand the relationship between spending (in the form of budgets), assessments, tax rates, and taxes.

Assessed Value

Assessments determine how the total tax is shared among the property owners of each town within the school district.

- All parcels of real property must be assessed at a uniform percentage of current Fair Market value.
- The law, however, does not specify how Fair Market value is determined. Each Town has its own Assessor (or may share one) who makes this determination.
- As a result, homes in one town may be assessed at 40% of their value, while those in a neighboring town are assessed at 90% of their value, all of which are located within the same school district.



Equalization Rates

An **equalization** rate is New York State's measure of a Town's level of assessment.

$$\text{Equalization Rate} = \frac{\text{Total Assessed Value of a Town}}{\text{Total Market Value of a Town}}$$

$$\text{Full Market Value} = \frac{\text{Total Assessed Value of a Town}}{\text{Equalization Rate}}$$

Once the Full Market Value is determined, school districts can determine how much must be collected from each township.



Tax Levy

- The tax levy is the total amount of dollars needed to be raised in real property tax by the school district.
- The levy is calculated by adding all other revenue to support the budget (state aid, sales tax, other revenue) and subtracting that from the expenditures. What you are short is the levy.
- School Districts determine the total amount to be levied, but must not exceed the allowable levy limit or "Tax Cap." The proposed levy of 2.95% is well under the allowable limit of 4.34%.



Tax Rates

- The rate is calculated by dividing the total assessed value of each township by the total amount of the levy to be raised.
- Tax Rate = $\frac{\text{Tax Dollars Required}}{\text{Taxable Assessed Value}}$
- School tax rates will be established in August after the individual town assessors provide final assessment rolls and equalization rates to the district.

Understanding Your Tax Bill

Your individual tax bill is the result of West Valley's budget, the assessed value of your home, your town's equalization rate, and the value of STAR in your town.



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 2024-2025 budget provides a line item for the purchase of a 21-passenger school bus with 3 wheelchair capability. The cost of the bus is \$103,000. The budget appropriates the \$103,000 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 approximately 75 cents per dollar back from New York State. This reduces the local cost to approximately \$21,750.

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 our students safe going to and from school.

2024-2025 PROPOSED EXPENDITURES

Admin. Component	2024-25	2023-24	% Change
District Offices/BOE/Ins/Data Processing	\$1,173,205.00	\$1,066,880.00	9.97%
BOCES Administration	\$83,000.00	\$73,500.00	12.93%
School Supervision/Admin/ Training	\$268,700.00	\$258,950.00	3.77%
Benefits	\$387,996.00	\$241,912.00	60.39%
Total	\$1,912,901.00	\$1,641,242.00	

Capital Component	2024-25	2023-24	% Change
Operations & Maintenance	\$683,500.00	\$631,300.00	8.27%
Bus Capital Purchase	\$103,000.00	\$130,000.00	-20.77%
Debt Service	\$339,900.00	\$370,000.00	-8.14%
Capital Outlay	\$100,000.00	\$100,000.00	0.00%
Benefits	\$258,123.00	\$174,088.00	48.27%
Total	\$1,484,523.00	\$1,405,388.00	

Program Component	2024-25	2023-24	% Change
Regular Instruction	\$1,975,300.00	\$2,077,360.00	-4.91%
Special Education	\$843,500.00	\$898,490.00	-6.12%
Special Areas	\$925,262.00	\$715,220.00	29.37%
Athletics & Co-Curricular	\$145,100.00	\$140,445.00	3.31%
Transportation	\$551,588.00	\$523,610.00	5.34%
Interfund Transfers	\$10,000.00	\$13,000.00	-23.08%
Benefits	\$2,030,281.00	\$2,032,500.00	-0.11%
Total	\$6,481,031.00	\$6,400,625.00	

TOTAL	\$9,878,455.00	\$9,447,255.00	
--------------	-----------------------	-----------------------	--

COMPONENT BUDGET SUMMARY 2024-2025			
	2024-25	2023-25	% Change
Administration	\$1,912,901.00	\$1,641,242.00	16.55%
Capital	\$1,484,523.00	\$1,405,388.00	5.63%
Program	\$6,481,031.00	\$6,400,625.00	1.26%
Total	\$9,878,455.00	\$9,447,255.00	4.56%



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
Jonathan Boberg
Tracy Chai
Adam Fisher
George Kazmierczak
Gary Niesyty

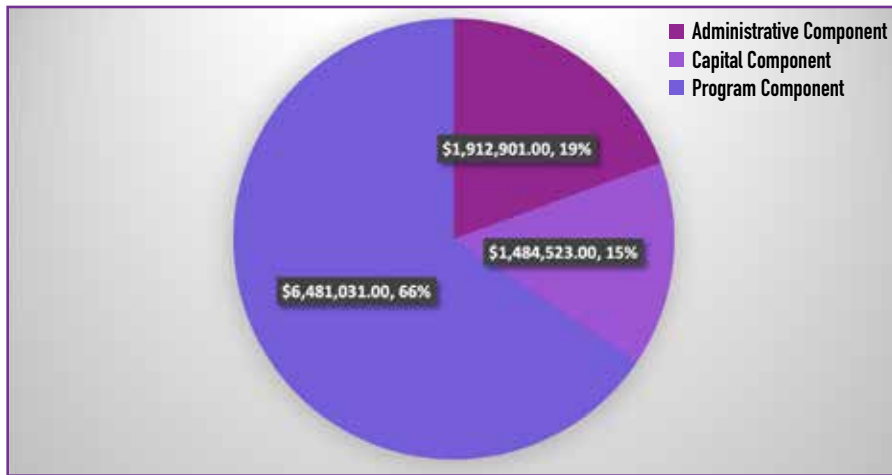
OR CURRENT RESIDENT

POSTAL PATRON LOCAL

ADMINISTRATION

Dr. Taweepon Farrar, Superintendent
Barbara Sporyz, Business Administrator
Daniel Amodeo, Pre-K–12 Principal
Danielle Behringer, Assistant Principal, CSE/CPSE Chairperson

2024–2025 THREE PART BUDGET



PROPERTY TAX LEVY

\$3,102,325.00

REVENUE BUDGET

	2024-25 Budget	2023-24 Budget	% Change
Property Tax	\$3,102,325	\$3,013,400	2.95%
Misc Revenues/ PILOTS	\$456,467	\$343,900	32.73%
State Aid	\$5,564,169	\$5,484,000	1.46%
All Appropriated Balances	\$755,494	\$605,955	24.68%
TOTAL REVENUE	\$9,878,455	\$9,447,255	4.56%

2024–2025 REVENUE BUDGET

