

# West Valley Central School



## Budget Newsletter

### **Proposition 1:**

#### **Proposed Budget**

\$8,626,547

#### **Tax Levy Decrease**

Minus 3.00%

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### **Proposition 2:**

#### **School Bus Purchase**

One 65 passenger bus

One 22 passenger bus

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### **Board Member Election**

One seat available

Candidates are:

George Kazmierczak

Darla Kent

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### **Budget Hearing**

Monday, May 13, 2019, 7:00 p.m

Location: Auditorium

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### **Budget Vote & Election**

Tuesday, May 21, 2019

Poll Hours:

12:00 noon to 9:00 p.m

Location: Gymnasium

### **Superintendent's Corner**

Eric J. Lawton

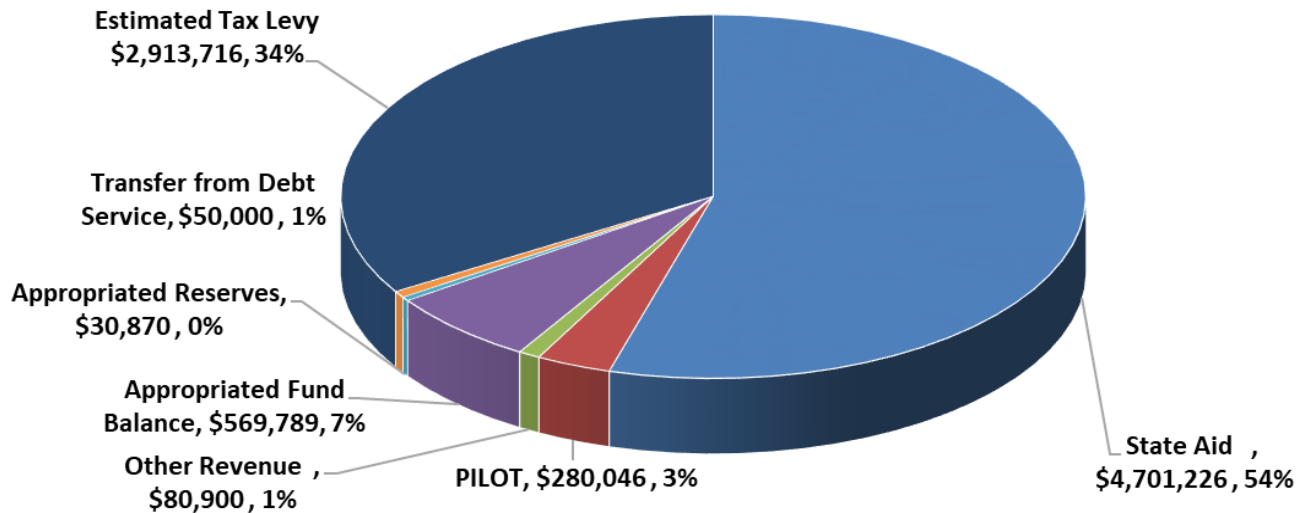
On May 13<sup>th</sup> we will be presenting the 2019-20 West Valley School Budget at the annual budget hearing in the auditorium at 7:00 PM. On May 21<sup>st</sup> we will hold the vote on the Budget, school bus purchases and election of one Board of Education Member. The election will be open for voters from noon until 9:00 PM. in our gymnasium. We will have official registrars located at the WVCS athletic entrance as we found this to have easier access for our community members. Please take the opportunity to have your voice heard and vote.

Thanks go out to Senator Cathy Young for getting us an additional PILOT payment last year. Unfortunately, we were not able to secure that extra funding this year. Our hope is that her replacement will still be willing to ask for an increase or an additional payment in the future, but we do not know. We have used some of that money to decrease the tax levy this year and to save some of that money to maintain the tax levy in the future. We have maintained or reduced the tax levy for the past 7 years. In the 2013-14 school year the tax on true value rate was \$23.83 per thousand. If our budget passes as proposed, the tax rate next year will be \$18.87 per thousand. This is a decrease of almost \$5.00 per thousand.

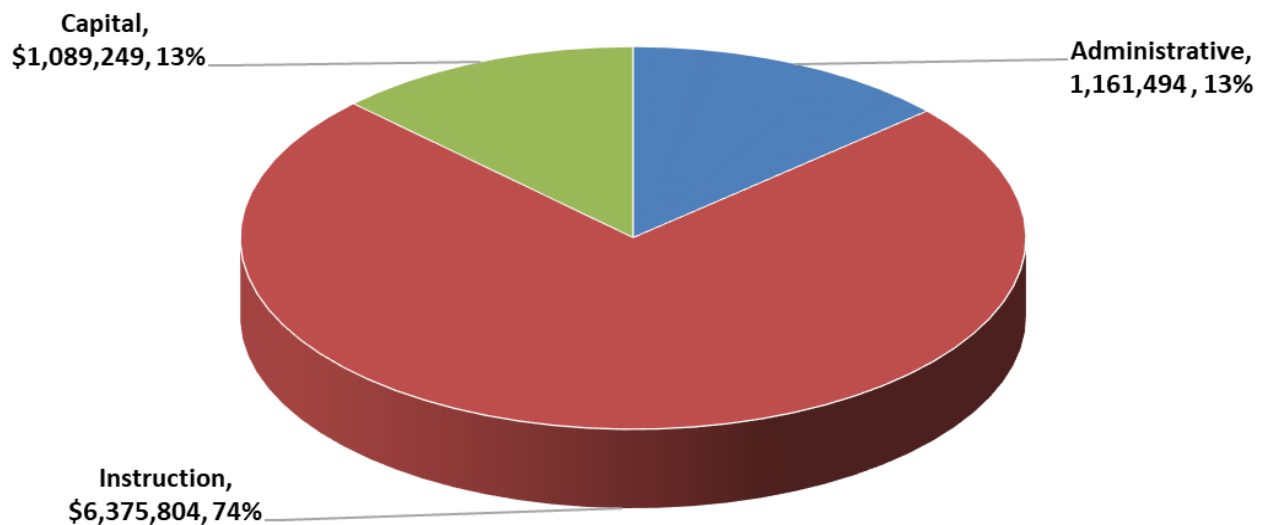
## Summary of Revenues & Other Sources of Funding

	2018-2019 Budget	2019-2020 Budget	Inc (Dec) Over Prior Year
State Aid	\$ 5,146,150	\$ 4,701,226	\$ (444,924)
PILOT(Payments in Lieu of Tax)	327,541	280,046	(47,495)
Other Revenue	38,900	80,900	42,000
Estimated Tax Levy & STAR Reimbursement	3,003,939	2,913,716	(90,223)
<b>TOTAL REVENUE</b>	<b>\$ 8,516,530</b>	<b>\$ 7,975,888</b>	<b>\$ (540,642)</b>
Interfund Transfer of Debt Service	50,000	50,000	-
Appropriated Fund Balance	526,500	569,789	43,289
Appropriated Retirement Reserve	30,870	30,870	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 9,123,900</b>	<b>\$ 8,626,547</b>	<b>\$ (497,353)</b>

### 2019-2020 Sources of Education Funding



### 2019-2020 Uses of Education Funding



# 2019-2020 PROPOSED BUDGET

**TAX LEVY DECREASE -3.00%**

**BUDGET DECREASE -5.45%**

	Budget Components			2019-2020	2018-2019	Inc (Dec) \$
	Administrative	Capital	Program	Total	Total	
<b>GENERAL SUPPORT</b>						
Board of Education	68,058	-	-	68,058	20,087	47,971
Central Administration	165,721	-	-	165,721	162,535	3,186
Finance	208,572	-	-	208,572	208,799	(227)
Legal/Personnel/Public Info	170,907	-	-	170,907	153,782	17,125
Operations & Maintenance	-	591,512	-	591,512	635,137	(43,625)
Insurance/Refunds/Dues/Unclassified	63,292	-	-	63,292	62,930	362
BOCES Central Data/Admin/Capital	131,303	46,751	132,914	310,968	287,011	23,957
<b>TOTAL GENERAL SUPPORT</b>	<b>807,853</b>	<b>638,263</b>	<b>132,914</b>	<b>1,579,030</b>	<b>1,530,281</b>	<b>48,749</b>
<b>INSTRUCTIONAL SUPPORT</b>						
Curriculum/Supervision/Inservice	157,421	-	87,926	245,347	235,745	9,602
Instruction - Regular School	-	-	1,973,059	1,973,059	1,928,771	44,288
Instruction - Special Needs, Occ Ed, Summer	-	-	1,282,985	1,282,985	1,352,053	(69,068)
Instruction - Media/Technology	-	-	308,466	308,466	286,072	22,394
Guidance/Health/Psychological Services	-	-	219,186	219,186	208,460	10,726
Co-Curricular/Interscholastic Activities	-	-	115,273	115,273	76,376	38,897
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>157,421</b>	<b>-</b>	<b>3,986,895</b>	<b>4,144,316</b>	<b>4,087,477</b>	<b>56,839</b>
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>477,902</b>	<b>477,902</b>	<b>494,368</b>	<b>(16,466)</b>
<b>EMPLOYEE BENEFITS</b>						
TRS & NYS ERS/Retirement	63,677	51,020	348,908	463,605	530,366	(66,761)
Social Security	38,992	23,110	251,743	313,845	305,610	8,235
Worker's Compensation	3,922	2,325	25,324	31,571	40,000	(8,429)
Unemployment Insurance	1,863	1,105	12,032	15,000	34,400	(19,400)
Health Benefits/Other	87,766	84,076	1,107,086	1,278,928	1,430,408	(151,480)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>196,220</b>	<b>161,636</b>	<b>1,745,093</b>	<b>2,102,949</b>	<b>2,340,784</b>	<b>(237,835)</b>
<b>DEBT SERVICE</b>						
Serial Bonds - Building	-	70,831	-	70,831	567,731	(496,900)
Bus Bonds	-	218,519	-	218,519	85,259	133,260
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>289,350</b>	<b>-</b>	<b>289,350</b>	<b>652,990</b>	<b>(363,640)</b>
<b>INTERFUND TRANSFERS</b>						
Transfer to School Lunch Fund	-	-	20,000	20,000	5,000	15,000
Transfer to Special Aid Fund	-	-	13,000	13,000	13,000	-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>18,000</b>	<b>15,000</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>1,161,494</b>	<b>1,089,249</b>	<b>6,375,804</b>	<b>8,626,547</b>	<b>9,123,900</b>	<b>(497,353)</b>

# **Explanation of Three Part Budget Presentation**

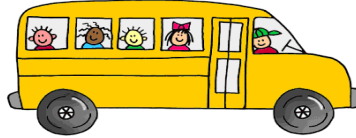
Chapter 436 of the Laws of 1997 require public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components; administrative, capital, and program:

- 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.





# Proposition #2 – School Bus Purchase



Proposition #2 seeks voter approval for the purchase of a 22 passenger Chevy Collins school bus and a 65 passenger IC school bus. The 22 passenger school bus will replace bus #90, a 2009 Chevy Collins with approximately 90,000 miles. The 65 passenger school bus will replace bus #87, a 2007 with approximately 110,000 miles. The District will be trading in the two older buses to offset the cost of the new buses.

The cost of the 22 passenger bus is \$55,882. The cost of the 65 passenger bus is \$103,806. The estimated local share of the cost of both buses after receiving state aid is \$36,888. **For every \$1 spent on a bus purchase the District receives approximately 76.9 cents back in transportation aid from New York State.**

The rotation schedule for buses in this District is typically around 10 years. This is a longer period than many Districts. Although our fleet is safe and inspected by the New York State Transportation Department on a regular basis there is a time limit to the useful life of a bus. In the last three years we have had two bus propositions fail. If a bus can no longer pass a DOT inspection and the District does not receive approval for bus purchases the District's option will be to enter into an emergency bus lease with a bus dealership. Since state law prohibits long term leases without voter approval, the District could only enter into a lease for one year. Each year we would need to lease a different bus with a different Vehicle Identification Number to remain in compliance with the regulations and receive state aid for the bus. This would be disruptive to the fleet and would be costly.

To give an example: The purchase price of the 65 passenger bus is \$103,806. State aid is 76.9%. Over a five year period the estimated total cost to the tax payer would be \$23,980 and we would own the bus. The lease price of the bus is \$40,800 per year. State aid is 76.9%. Over a five year period the total payment is \$47,125 and we would not own the bus. We are getting closer to the point where we may be facing this decision.

The District is approximately 64 square miles in size. We have five 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.



## Estimate of School Tax for Primary Residential Property

	Tax Bill Last Year	Tax Bill This Year	Increase/Decrease
<b>Full Value of Property</b>			
<b>\$50,000</b>			
With Enhanced STAR	\$0	\$0	\$0
With Basic STAR	\$389	\$378	(\$11)
Without STAR	\$973	\$944	(\$29)
<b>Full Value of Property</b>			
<b>\$70,000</b>			
With Enhanced STAR	\$25	\$25	\$0
With Basic STAR	\$778	\$755	(\$23)
Without STAR	\$1,362	\$1,321	(\$41)
<b>Full Value of Property</b>			
<b>\$100,000</b>			
With Enhanced STAR	\$609	\$591	(\$18)
With Basic STAR	\$1,362	\$1,321	(\$41)
Without STAR	\$1,946	\$1,888	(\$58)
<b>Full Value of Property</b>			
<b>\$150,000</b>			
With Enhanced STAR	\$1,582	\$1,535	(\$47)
With Basic STAR	\$2,335	\$2,265	(\$70)
Without STAR	\$2,919	\$2,831	(\$88)

**\*\*Estimated tax increases are based on 2018 equalization rates and assessed values. The final tax rates will be established when the Board of Education adopts the tax warrant in August 2019.**



## **Property Tax Relief Credit**

In addition to the STAR credit, Basic STAR and Enhanced STAR recipients are eligible for the Property Tax Relief Credit when a school district stays at or below the tax cap. Taxpayers in the West Valley School District will be eligible for the Property Tax Relief Credit as the district is below the tax cap.

For a taxpayer receiving Enhanced STAR their property tax relief credit will be 34% of their STAR credit. See the charts below for an estimate of school taxes to be paid.

### **Enhanced STAR recipient with an estimated market value of \$100,000**

Estimated tax bill	\$1,888
Estimated STAR Credit	(\$1,297)
Estimated Property Tax Relief Credit	(\$441)
<b>Estimated Net School Taxes Paid</b>	<b>\$150</b>

**For a taxpayer that is receiving the BASIC STAR credit the property tax relief credit savings is calculated according to your income.**

<b>Income</b>	<b>Percentage of Basic STAR savings</b>
\$75,000 or less	85%
between \$75,000 and \$150,000	60%
between \$150,000 and \$200,000	35%
Between \$200,000 and \$275,000	10%

### **Basic STAR recipient with an estimated market value of \$100,000**

	<b>Income less than \$75,000</b>
Estimated tax bill	\$1,888
Estimated STAR Credit	(\$567)
Estimated Property Tax Relief Credit	(\$482)
<b>Estimated Net School Taxes Paid</b>	<b>\$839</b>

**West Valley Central School**  
5359 School Street  
West Valley, NY 14171  
(716) 942-3100

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George Kazmierczak  
Dawn Samborski  
Stephen Kowalski  
Gary Niesyty

**POSTAL PATRON LOCAL**

*Or Current Resident*

**Administration**

Mr. Eric Lawton, Superintendent  
Mr. Daniel Amodeo, Pre-K–12 Principal and  
District Curriculum Coordinator

*WVCS calendar of Events for May*

May 13 <sup>th</sup>	Physics Trip – Letchworth
May 15 <sup>th</sup>	Annual Budget Hearing/regular BOE meeting 7pm auditorium
May 16 <sup>th</sup>	Elementary faculty meeting 2:45pm auditorium
	Secondary faculty meeting 2:45pm auditorium
	PTO meeting 3pm elementary library conference
May 17 <sup>th</sup>	Buffalo Animal Adventures 1pm auditorium
	PARP Carnival 6pm
May 18 <sup>th</sup>	Springville Pageant of Bands
	Prom
May 20 <sup>th</sup> – 27 <sup>th</sup>	Class of 2019 Pop Can Drive
May 20 <sup>th</sup>	Physics class to Darien Lake 9am
May 21 <sup>st</sup>	Budget Vote/BOE election noon-9pm gymnasium
	BOE meeting 8:30pm cafeteria
	Class of 2019 Hot Dog sale noon-6pm
May 23 <sup>rd</sup>	Tech Wars at ECC
May 27 <sup>th</sup>	Memorial Day – No School
	Memorial Day Parade – 11:00am
May 28 <sup>th</sup>	Spanish Club 2:45pm
May 31 <sup>st</sup> – June 3 <sup>rd</sup>	Senior Trip

Please send all newsletter articles to: [aleonard@wvalley.org](mailto:aleonard@wvalley.org). Articles should be in MS Word or MS Publisher or saved as a JPEG. The deadline for the May Newsletter is May 15, 2019 at 3 PM.

**\*\*\*\*PLEASE DO NOT INCLUDE GRAPHICS IN YOUR ARTICLES-THANK YOU!\*\*\*\***