

2025-26
West Valley
Central
School District
Budget
Hearing

MAY 13, 2025



Final Budget \$10,132,000

- ▶ Maintains all current programs, athletics and BOCES programs
- ▶ Continuation of \$100K for a Capital Outlay Project
- ▶ Continuation of School Resource Officer in the General Fund
- ▶ Minimal health insurance cost increase
- ▶ No retirement incentive this year
- ▶ No ERS or TRS Exclusion on Tax Cap
- ▶ Continued collaboration for academic, co-curricular and athletic opportunities



Adopted Expenditure Budget

Budget Data	Value
Proposed Operating Budget	\$10,132,000
Total Change Budget to Budget - \$	\$253,545
Total Change Budget to Budget - %	2.57%
Proposed Tax Levy - \$	\$3,186,268
Proposed Tax Levy - %	2.71%
Tax Levy Increase	\$83,943

Three Part Budget

	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Change 2024-25 to 2025-26	% 2025-26 Proposed Budget
Program	\$6,481,031	\$6,694,526	\$213,495	66%
Administrative	\$1,912,901	\$1,922,510	\$9,609	19%
Capital	\$1,484,523	\$1,514,964	\$30,441	15%
Total	\$9,878,455	\$10,132,000	\$253,545	

Component Budget

- ▶ **Program Budget:** All Program expenses to include Salaries & Benefits, In-service, Regular School, Special Education, Guidance, Co-curricular Activities, Athletics, Transportation & Legal Services.
- ▶ **Administrative Budget:** School Administrators' and Supervisors' Salaries & benefits, School Board, District Office, Business Office, Legal Fees, Curriculum Development, Tax Collection.
- ▶ **Capital Budget:** Debt Service, Buildings & Grounds to include Maintenance, Supplies, Equipment, Salaries & Benefits.

Program Component

	2024-25 Adopted Budget	2025-26 Proposed Budget	% Change
Regular Instruction	\$1,975,300	\$2,080,342	5.3%
Special Education	843,500	804,500	-4.6%
Special Areas	925,262	947,025	2.4%
Athletics & Co-Curricular	145,100	152,000	4.8%
Transportation	551,588	599,529	8.7%
Interfund Transfers	10,000	10,000	0%
Benefits	2,030,281	2,101,130	3.5%
Total	\$6,481,031	\$6,694,526	3.3%

Program Component Detail

Regular Instruction: All costs associated with regular instruction of students. To include salary, supplies, contractual costs.

Special Education: All costs associated with the instruction of special education students. To include salary, supplies, contractual costs. This includes students placed out of district. This area had to be reduced to meet our revenue limitations. Staff was not laid off.

Special Area Instruction: All other instructional areas. To include salary, supplies, contractual costs. Occupational Education increases due to increased participation

Program Component Detail

Athletics & Co-Curricular: All costs associated with Athletic and Clubs.

Transportation: Contractual salaries and increased cost of supplies and services.

Interfund transfer: Transfer to the Special Aid fund.

Benefits: All benefit costs associated with employees in the Program Component budget.

Capital Component

	2024-25 Adopted Budget	2025-26 Proposed Budget	% Change
Operations & Maintenance	\$683,500	\$712,000	4.2%
Bus Purchase	103,000	177,830	72.7%
Debt Service	339,900	265,000	-22.0%
Capital Outlay	100,000	100,000	0%
Benefits	258,123	260,134	0.8%
Total	\$1,484,523	\$1,514,964	2.1%

Capital Component Detail

- **Operations & Maintenance:** Contractual salary increases and increased cost of supplies and services.
- **Bus Purchase:** One (1) full-size bus purchase. Paid for with the Transportation Reserve, no impact to the taxpayer.
- **Debt Service:** Smaller principal and interest payments.
- **Capital Outlay:** No change, each year is \$100,000. A “mini” Capital Project. We receive about 85% aid back the following fiscal year.
- **Benefits:** All benefit costs associated with employees in the Capital Component budget.

Administrative Component

	2024-25 Adopted Budget	2025-26 Proposed Budget	% Change
District Office, BOE, Insurance & Data Processing	\$1,173,205	\$1,204,419	2.7%
BOCES Administration	83,000	86,379	4.1%
School Supervision, Admin & Training	268,700	311,745	16.0%
Benefits	387,996	319,967	-17.5%
Total	\$1,912,901	\$1,922,510	0.5%

Administrative Component Detail

- **District offices/BOE/Insurances/Data Processing:** Increases in certain BOCES services, contractual salary increases, portion of the SRO expense, increased cost for insurance.
- **BOCES Administration:** Increases in Capital and Administrative costs set by BOCES.
- **School Supervision/Admin/Training:** Increased training costs previously covered by “Covid” funds.
- **Benefits:** All benefit costs associated with employees in the Administrative Component budget.

Estimated Revenue

	2024-25 Budget	2025-26 Budget	\$ Change	% Change
Property Tax	\$3,102,325	\$ 3,186,268	\$83,943	2.71%
Misc. Revenue PILOTS	456,467	508,004	51,537	11.29%
All Aid & Transfers	5,564,169	5,691,089	126,920	2.28%
Appropriated Fund Balance	755,494	746,639	- 8,855	-1.17%
Total	\$9,878,455	\$10,132,000	253,545	2.57%

The Relationship between Assessments & Taxes

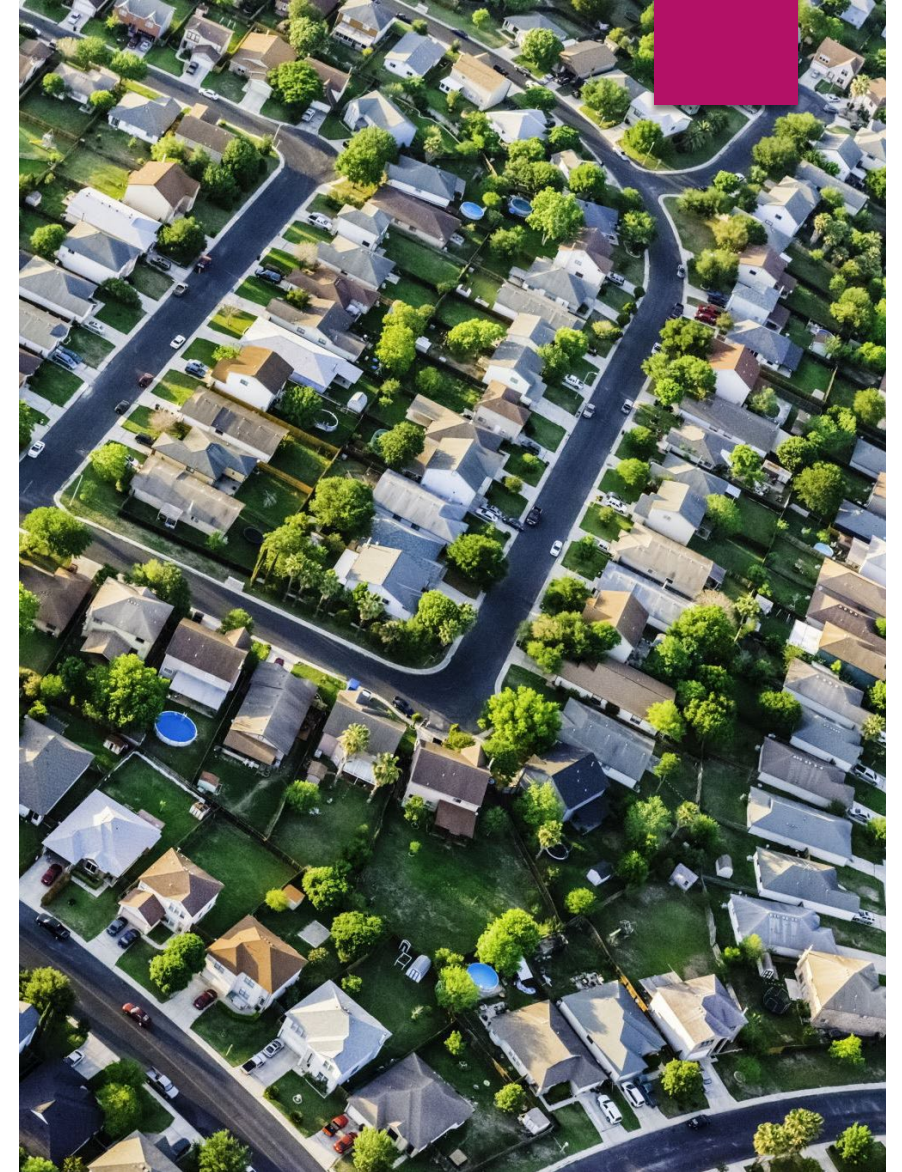


It is important that property owners understand the relationship between spending (in the form of budgets), assessments, tax rates and taxes.

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.



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



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 which must not exceed the allowable levy limit or "Tax Cap".



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 = Tax Dollars Required
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.

West Valley Tax Rates – 5 Year Look Back

Tax rates over the past 5 years have incrementally decreased. The following rates are at 100% full valuation:

▶ 2023-24	\$13.46	<u>Fully Assessed Towns in 2023-24:</u>
▶ 2022-23	\$14.18	Town of Ashford
▶ 2021-22	\$15.27	Town of East Otto
▶ 2020-21	\$17.21	Town of Machias

New Equalization rates are not available until after 7/1

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.
- ▶ Please contact the School Tax Collector, Patricia Dashnaw, if you have any questions after you receive your tax bill. 716-942-6016 Ext. 5.
- ▶ If you have any questions regarding this presentation or the budget process, please contact Barbara Sporyz at 716-942-3103.



Budget Vote & Board of Education Election

Tuesday, May 20, 2025

Noon to 9:00pm

West Valley School

Main Entrance Foyer

****Please remember to bring your Government Issued ID to gain access to the building.**

