

The Valley Insider

SPECIAL BUDGET EDITION—MAY 2022

Budget at a Glance

2022-2023 Proposed Budget

\$24,903,368

Proposed Tax Levy

\$5,632,667

Proposed increase of

\$175,954

Estimated Tax Rate

\$14.95 per \$1,000 assessed value for towns with 100% equalization rate

Annual District Budget Vote and School Board Election

**Tuesday,
May 17, 2022**

**CVCS M/IIS
Cafeteria
1 PM—8 PM**

**Absentee ballots due by
5:00 PM, May 17, 2022
to CVCS District Clerk
5935 Route 60
PO Box 540
Sinclairville, NY 14782**

Dear Community Members:

We are pleased to announce the proposed budget for the 2022-2023 school year. This budget was adopted by the Board of Education at a meeting held on April 19, 2022. The budget development process included several public work sessions that took place on January 24, February 14, February 28, March 14, March 28, and April 19, 2022. Those work sessions were designed so that the School Board and the District Administration could review the proposed budget for the upcoming school year. It was during the course of those meetings that the final expenditure budget of \$24,903,368, which is an increase of \$189,957 over last year's approved budget, was finalized.

It is important to note that while this budget includes increases in several areas such as employee benefits and special education costs, several of those increases are offset by a variety of other sources of revenue. Here are a few key elements of this budget for your consideration:

- This plan preserves the current level of academic and extra-curricular programming for our students
- This budget factors in our participation in shared BOCES services generating approximately 77.6% aid the following year for non-special education programming
- We are again planning to complete a \$100,000.00 Capital Outlay Project designed to maintain our facilities. This project generates approximately 91% state building aid in the school year following completion of work
- This budget also supports an investment in extensive student use of technology

The proposed tax levy increase is valued at \$5,632,667 and represents a percentage increase of 3.22%. While final assessment figures are not available from the county until August, it is projected that a 3.22% tax levy increase could potentially increase the property tax on a home assessed at \$100,000 eligible for a Basic STAR exemption by approximately \$32.69 and a similarly assessed home eligible for the Enhanced STAR exemption would increase approximately \$11.72. A home assessed at \$75,000 eligible for a Basic STAR exemption could see an increase of \$21.02 or with Enhanced STAR would be a \$0.05 increase.

Under New York State Law, the Budget Statement and required attachments will be available for public inspection by May 3, 2022. Those documents and other budget information will also be available on the school website at <https://www.cvcougars.org/page/budget-vote-and-board-election>. If you have any additional questions, comments or concerns, please feel free to contact us at 962-5155.

Sincerely,



Charles Leichner
Superintendent of Schools

2022-2023 Budget Information

Absentee Ballot Information

Applications for absentee ballots may be obtained at the office of the District Clerk at the Middle/High School building, 5935 Route 60, Sinclairville, New York 14782 between the hours of 8:00 AM and 4:00 PM. Completed applications must be received by the District Clerk at least seven (7) days before the District Vote (May 10), if the ballot is to be mailed to the voter, or on the day before the District Vote (May 16), if the ballot is to be delivered personally to the voter.

A list of all persons to whom absentee ballots have been issued will be available for inspection in the office of the District Clerk, where it shall be open for inspection by any qualified voter of the District between the hours of 8:00 AM and 4:00 PM prevailing time, on each of the five (5) days prior to the day of the District Vote (except for Saturdays, Sundays, and holidays), and said list will be posted at the polling place at the election. No absentee ballot will be canvassed and counted unless it is received in the office of the District Clerk prior to 5:00 PM prevailing time on May 17, 2022.

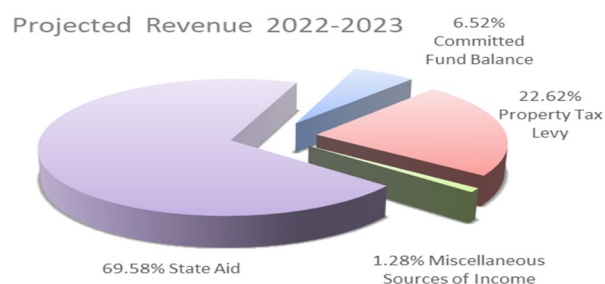
Once an application is received by the District Clerk, an official ballot will be mailed to the applicant.

The 2022-2023 **Annual Budget Hearing** will be held **Monday, May 9, 2022**, at 6:00 PM in the M/HS Multi-Purpose Room (MPR). The **Annual District Meeting** (Budget Vote and Board Election) will be **Tuesday, May 17, 2022**, at the Cassadaga Valley Middle/High School Cafeteria from **1:00 PM—8:00 PM**. All absentee ballots must be received by the District Clerk by 5:00 PM on Tuesday, May 17, 2022.

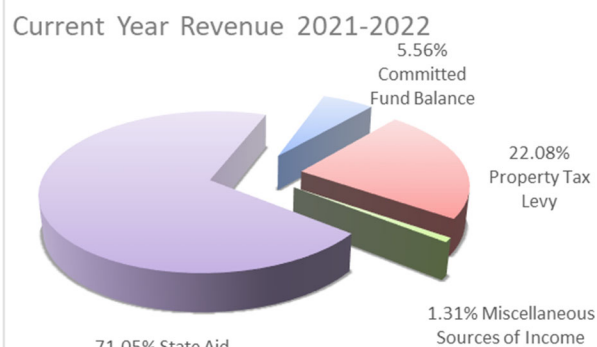
A “qualified voter” is defined as:

- ◆ a citizen of the United States
- ◆ at least eighteen (18) years of age as of the date of the vote (5/17/22)
- ◆ has been a resident of the District for at least thirty (30) days prior to the date of the vote (5/17/22)

PROJECTED REVENUE 2022-2023	Proposed Amount	% of Total
Property Tax Levy	\$5,632,667	22.62%
STAR Reimbursement	Included in above	
State Aid	\$17,328,478	69.58%
Committed Fund Balance	\$1,623,000	6.52%
PILOT, Medicaid, Interest, Prior Year Refunds, Misc. Income	\$319,223	1.28%
Total	\$24,903,368	100.00%



CURRENT YEAR REVENUE 2021-2022	Amount	% of Total
Property Tax Levy	\$5,456,713	22.08%
STAR Reimbursement	Included in above	
State Aid	\$17,559,334	71.05%
Committed Fund Balance	\$1,375,000	5.56%
Medicaid, Interest, Prior Year Refunds, Misc. Income	\$322,364	1.31%
Total	\$24,713,411	100.00%



Matthew Miller is the only candidate for our single open School Board seat. Mr. Miller holds a B.S. Degree in Electrical Engineering from the University at Buffalo and currently works as a Field Applications Engineer. He has a son who attends Sinclairville Elementary School and is active in the community as an assistant flag football coach and skiing/snowboarding instructor. Matt believes that the greatest strength of CVCS is our faculty, staff and community and he wants to serve on the school board to make certain our children receive the best education in the safest place possible while ensuring we are fiscally responsible to our taxpayers.

Matt also believes that we need to:

- Ensure every student graduates with not only a quality education but also has a fundamental understanding of life skills
- Properly staff and equip our transportation department
- Encourage student engagement in extracurricular activities since they play a vital role in our children's physical and social development

Mr. Miller has almost fifteen years experience owning and operating a small business and has previously served as an Engineering Manager for an approximately \$20 million company.

Matt wants to support the continuous improvement of our STEM programs as well as the expansion of our life skills curriculum. He also feels that every student exiting CVCS should have a basic understanding of taxes, insurance, loans, interest rates and how to save for retirement.

COVID-19 Related Funding

School districts across New York State have received significant federal support for both academic and social/emotional recovery resulting from the impact of COVID-19. As you know our schools were forced to operate remotely and at times were even closed completely. This interruption in instruction and school life impacted our students from Pre-K through grade 12. The following grant funds will be available for us to use temporarily as we work to support our students return to school and recovery from the effects of two years of "pandemic education". These funds do not replace our regular school budget, but rather are used to supplement the work we are doing in recovery. Listed below are the various grants our district is benefiting from and the time frame we can expect this additional support to last.

Federal Coronavirus Aid, Relief and Economic Security Act ("CARES")

CVCS Allocation: \$471,737

Grant Period: 03/13/2020 through 09/30/2022

The Coronavirus Response and Relief Supplemental Appropriations Act ("CRRSA")

CVCS Allocation: \$1,308,209

Grant Period: 03/13/2020 through 09/30/2023

American Rescue Plan Act ("ARP"), Learning Loss

CVCS Allocation: \$2,940,176

Grant Period: 03/13/2020 through 09/30/2024

("ARP State Reserve 1%"), After School Programs

CVCS Allocation: \$100,002

Grant Period: 03/13/2020 through 09/30/2024

("ARP State Reserve 1%"), Summer Enrichment

CVCS Allocation: \$100,002

Grant Period: 03/13/2020 through 09/30/2024

("ARP State Reserve 5%"), Lost Instruction

CVCS Allocation: \$499,996

Grant Period: 03/13/2020 through 09/30/2024

Please check our "Budget Information" page on the district website for more information:

<https://www.cvcougars.org/page/budget-vote-and-board-election>

Capital Outlay Project

At its regular meeting, held March 14, 2022, the CVCS Board of Education approved a motion declaring a proposed Capital Outlay Project involving modest upgrades and improvements at the Middle/High School building, and directing the inclusion of funding for this project in the proposed 2022-2023 budget. This project is anticipated to include, but may not necessarily be limited to, the replacement and upgrading of existing light fixtures to provide for LED lighting and controls and associated electrical upgrades, along with any related work required in connection therewith (the "Project"). The estimated maximum cost of the project (inclusive of all preliminary and incidental costs) has been determined by Young and Wright Architectural, to be \$100,000. The District reserves the right to expand, contract or modify the anticipated scope and nature of the Project in light of the level of future bids to be received, with the understanding that the estimated maximum cost of the Project will not exceed \$100,000.

The District is proposing that the project be financed by the application of \$100,000 of funds to be earmarked for such purpose as a "Transfer to Capital Fund" in the proposed 2022-2023 budget, with the actual work on the project expected to occur and be completed during the 2023-2024 fiscal year. The proposed project will not result in a significant adverse impact on the environment.

Budget Detail Explanation

General Support

The General Support section of the budget covers managerial functions for the entire District including funding for the Board of Education, School Superintendent and Financial Operations of the District; operations and maintenance of school buildings and grounds, fire and liability insurance coverage. Personnel management, legal expenses, public information expenses including related BOCES administrative charges.

Instruction

Instruction is the core area of the school budget generally covering salaries for administrators, teachers, aides, clerical staff, school nurses, psychologists, guidance counselors, social workers, library media specialist and other essential staff members. This section also covers all materials, supplies and equipment necessary to support the educational needs of our students. Co-curricular and interscholastic athletic activities are also included in the Instruction section of the budget.

Transportation

The district utilizes its own employees to provide transportation services to students for regular transportation within and outside of District boundaries for instructional purposes, co-curricular and interscholastic athletic activities.

Employee Benefits

This category consists of a variety of employee benefits including required contributions to the New York State Teachers' Retirement System, New York State and Local Retirement System, Social Security, Workers' Compensation, Unemployment Insurance, Medical, Dental and Vision Insurance benefits and other employee contractual benefits.

Long Term Debt

This category contains District-wide costs associated with bond anticipation notes and serial bonds for school construction and costs related to debt for school bus purchases.

2022-2023 Three-Part Budget

Program: **\$18,524,768**

The program component of the budget includes expenditures related to material, supplies and equipment used for instructional purposes along with salary and benefits for teachers and teacher aides. This category also includes transportation related operating expenses.

Capital: **\$3,855,689**

The capital component of the budget includes material and supply costs, service contracts, utility costs, repairs of school facilities, custodial and cleaner salaries and benefits, annual debt service payments for bond anticipation notes, and serial bonds for school construction along with bond anticipation notes for school bus purchases.

Administrative: **\$2,496,030**

The administrative component includes costs related to supplies and contractual expenses for the board of education, office of the superintendent, finance department and certified school administrators as well as any consulting costs not directly related to student services and other administrative costs. It also includes salary and benefits for certified school administrators, supervisor and non-teaching personnel.

2022-2023 Budget Detail

	2021-2022 Voter Approved Budget	2022-2023 Proposed Budget
General Support		
Board of Education	\$ 12,857	\$ 12,857
Central Administration	\$ 246,098	\$ 244,041
Finance (Business Office, District Treasurer, Tax Collector and Auditing)	\$ 340,706	\$ 340,648
Legal and Public Relations	\$ 82,995	\$ 81,451
Central Services (Operation & Maintenance of Plant, Central Print, Postage, Data Processing)	\$ 1,417,367	\$ 1,757,779
Special Items (General Insurance, Association Dues, Refund Real Property Taxes, BOCES Admin. & Capital)	\$ 221,549	\$247,484
TOTAL GENERAL SUPPORT	\$ 2,321,572	\$ 2,684,260
Instruction		
Curriculum Development & Supervision	\$ 620,589	\$ 661,242
Teaching (Regular, Special Education, Occupational and Special Schools)	\$ 10,145,338	\$ 9,980,490
Instructional Media (Library, AV, Educational Television, Computer Assisted Instruction)	\$ 495,122	\$ 503,367
Pupil Services (Guidance, Health, Psychological, Social Work, Co-Curricular, Athletics)	\$ 1,222,518	\$ 1,225,192
TOTAL INSTRUCTION	\$ 12,483,567	\$ 12,370,291
Transportation		
Pupil Transportation (Transportation Services, Garage Building Operations)	\$ 1,180,674	\$ 1,400,853
TOTAL TRANSPORTATION	\$ 1,180,674	\$ 1,400,853
Employee Benefits		
New York State Employees' Retirement System	\$ 474,596	\$ 475,294
New York State Teachers' Retirement System	\$ 730,929	\$ 789,695
Social Security	\$ 844,409	\$ 814,412
Workers' Compensation	\$ 117,955	\$ 119,778
Life Insurance	\$ 20,500	\$ 20,500
Unemployment Insurance	\$ 250,872	\$ 15,000
Hospital, Medical, Dental, Vision Insurance	\$ 3,322,232	\$ 3,299,773
Employee Contractual Benefits	\$ 627,457	\$ 707,962
TOTAL EMPLOYEE BENEFITS	\$ 6,388,950	\$ 6,242,414
Long Term Debt		
Serial Bonds - School Construction	\$ 847,075	\$ 840,875
Bond Anticipation Notes - School Construction	\$ 1,138,501	\$ 1,238,675
Bond Anticipation Notes - Bus Purchases	\$ 199,723	\$ 0
TOTAL LONG TERM DEBT	\$ 2,185,299	\$ 2,079,550
Interfund Transfers		
Transfer to School Lunch Fund	\$ 27,349	\$ 0
Transfer to Federal Fund	\$ 26,000	\$ 26,000
Transfer to Capital Fund	\$ 100,000	\$ 100,000
TOTAL INTERFUND TRANSFERS	\$ 153,349	\$ 126,000
GRAND TOTAL BUDGET	\$ 24,713,411	\$24,903,368
BUDGET PERCENTAGE INCREASE		0.77%



STUDENT FOCUSED CAMPUS IMPROVEMENTS

\$10.3 MILLION CAPITAL IMPROVEMENTS PROJECT

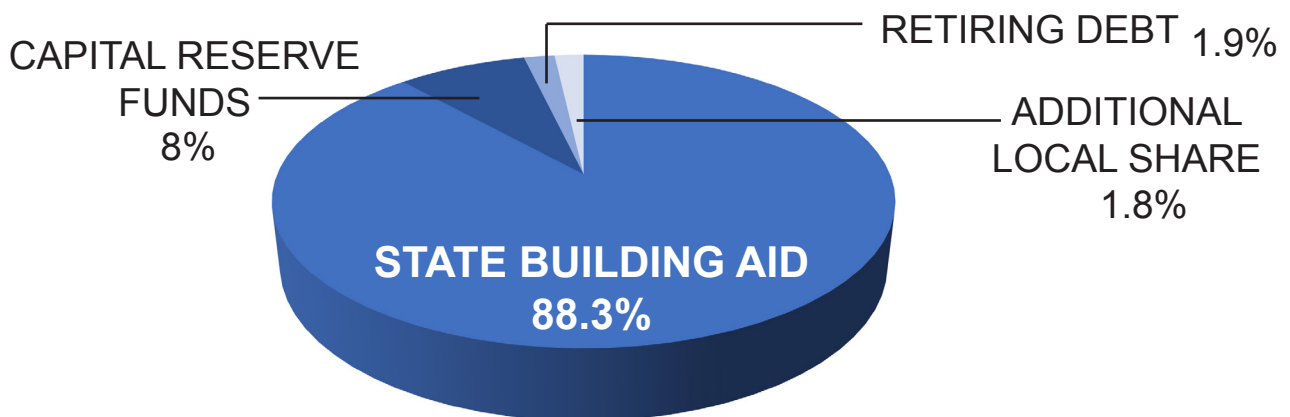
On May 17, 2022, Cassadaga Valley School District residents will have an opportunity to vote on a Capital Improvements Project Proposition that is designed to address District needs in the areas of building reconstruction and improvements, building control upgrades, instruction, and safety. Stakeholders of the school community have collaborated on developing and prioritizing this scope from State required Building Condition Surveys and community concerns alike. This project largely targets priority needs that were identified in the 2020 Building Condition Survey as required by New York State of all school districts every five years.

The Board of Education and the Cassadaga Valley CSD are committed to keeping taxes as low as possible for District residents. The proposed Capital Project uses NYS Building Aid to cover the bulk of the costs involved. These State revenue sources are specifically earmarked for capital projects. Most of the local share of the cost involved will be covered using the balance of the funds remaining in the District's 2017 capital reserve fund (which was set up to help the District finance its future capital projects), as noted in the pie chart below."

BUDGET SUMMARY FOR ENTIRE CAPITAL PROJECT

ESTIMATED PROPERTY TAX IMPACT

FULL MARKET VALUE OF HOME	ANNUAL IMPACT OF PROJECT	WITH STAR EXEMPTION	WITH SR. STAR EXEMPTION
\$100,000	\$6.29	\$4.40	\$1.58
\$150,000	\$9.43	\$7.54	\$4.72
\$200,000	\$12.57	\$10.69	\$7.86



STAR Exemption based on first \$30,000 of Home Value | Sr. STAR Exemption based on first \$74,900 of Home Value (2022-23 School Year)

BUILDING WITH OUR CHILDREN'S FUTURE IN MIND

CAPITAL PROJECT VOTE ON TUESDAY, MAY 17, 2022
1:00 - 8:00PM @ CASSADAGA VALLEY MIDDLE/ HIGH SCHOOL



Cassadaga Valley

CENTRAL SCHOOL DISTRICT

cvcougars.org



SCAN ME

ENHANCING STUDENT EXPERIENCE

\$10.3 MILLION CAPITAL IMPROVEMENT PROJECT

MIDDLE HIGH SCHOOL

- Classroom renovations
- Improved ventilation
- Mechanical system upgrades
- Energy efficiency
- Roof replacement
- Elevator improvements
- Art room renovations
- Music room renovations
- Electrical & plumbing system upgrades
- Ramp/sidewalk improvements
- Replace existing gym parking lot
- Softball & Baseball field improvements



SOFTBALL & BASEBALL FIELD IMPROVEMENTS



ART ROOM RENOVATIONS



MUSIC ROOM RENOVATIONS

SINCLAIRVILLE ELEMENTARY

- New playground
- Classroom renovations
- Mechanical system upgrades
- Energy efficiency
- Creek stabilization
- Pole barn for storage



BUILDING WITH OUR CHILDREN'S FUTURE IN MIND

CAPITAL PROJECT VOTE ON TUESDAY, MAY 17, 2022

1:00 - 8:00PM @ CASSADAGA VALLEY MIDDLE/ HIGH SCHOOL

Cassadaga Valley Central School District
PO Box 540
5935 Route 60
Sinclairville NY 14782

Not for Profit
Organization
US Postage
PAID
Permit NO.10
Fredonia, NY 14063

ECRWSS

Postal Customer

Please check our "Budget Information" page on the District website for the most up-to-date information:
<https://www.cvcougars.org/page/budget-vote-and-board-election>

BALLOT PROPOSITION #1 PROPOSED BUDGET

Proposition #1 on the ballot will be asking voters to approve the District's proposed general fund budget in the amount of \$24,903,368.

BALLOT PROPOSITION #2 PURCHASE OF BUSES (AND RELATED EQUIPMENT) USING RESERVE FUND MONIES

Proposition #2 on the ballot will be asking voters to approve the purchase three (3) sixty/forty (60-40) passenger school buses (and related equipment) at a maximum aggregate estimated cost of \$385,355, by utilizing that amount of funds currently on hand in the District's Transportation Reserve Fund, 2019, with the result being that the purchase of these three buses shall not require borrowing by the District and shall have no effect on the District's tax rate for the 2022-2023 school year.

BALLOT PROPOSITION #3 ESTABLISH A CAPITAL RESERVE FUND

Proposition #3 on the ballot will be asking voters to authorize the District to establish a new \$3,500,000 Capital Improvement Reserve Fund, 2022 for the purpose of covering all or part of the local share of the cost of future necessary improvements and additions to District buildings, facilities and sites.

BALLOT PROPOSITION #4 UNDERTAKE A CAPITAL IMPROVEMENTS PROJECT, 2022

Proposition #4 on the ballot will be asking voters to authorize the District to undertake a \$10,300,000 Capital Improvements Project, 2022 involving the reconstruction, rehabilitation and renovation, in part, and the construction of improvements and upgrades to various District buildings, facilities and sites (as more completely described in the published legal notice of the vote), as well as the utilization toward such project of the entire balance (approximately \$963,499) in the District's 2017 capital reserve fund, with the remaining amount to be borrowed.

ELECTION OF ONE BOARD OF EDUCATION MEMBER

An election shall be held to fill one full 5-year term seat on the District's Board of Education, commencing on July 1, 2022 and terminating on June 30, 2027, to fill the vacancy created by the expiration of the term of member William Carlson. There is one candidate for this position: Matthew Miller.