



# WATERFORD UNION FREE SCHOOL DISTRICT HALFMOON

## Budget Hearing

Thursday, May 5, 2022,  
School Library at 7:00 pm

## Voting Day

**The Waterford-Halfmoon  
Union Free School District  
Budget Vote and Election is  
scheduled for:**

**May 17, 2022**

**12:00pm - 8:00pm**

**in the Auditorium Lobby**

**Voters will decide on:**

- **Proposed School Budget**
- **Election of School Board Positions**

## Registration

Anyone who meets the definition of a "qualified voter" but has not registered to vote, must do so by May 9, 2022. A qualified voter may register with the county or with the School District. For more information on how to register, please contact the District Clerk at 518-237-0800; Ext. 3309 or the Saratoga County Board of Elections at 518-885-2249.

On May 17, 2022, the annual election of Board of Education members and the vote on the 2022-2023 school budget will be held in the auditorium lobby of the school from noon until 8:00 p.m. The annual budget hearing will be held on Thursday, May 5, 2022 at 7:00 p.m. in the school library. All residents are invited to attend.

The proposed \$20,955,754 budget calls for a 0.79% spending increase and an estimated tax levy increase set at 1.9% which is within the maximum allowable tax cap limit. If the budget is approved, homeowners who qualify will again be eligible for the state's property tax relief credit. Tax rates for individual properties will be determined over the summer once equalization rates and assessments, which are set by the Town's Assessors Office, are available for the Towns of Waterford and Halfmoon.

The 2022-2023 school budget supports and maintains all academic and extracurricular programs that are currently offered at the school district. While maintaining all educational offerings, the district also continues to support improvements to the UPK-12 campus. The budget includes a \$100,000 Small Capital Project for mitigation of moisture in a crawlspace located underneath the technology wing. This work will include construction of a

sump pump system, ventilation system and related electrical work to remove moisture and water from the existing crawl space. The district has also included \$125,000 in next year's budget for the purchase of an outdoor scoreboard that will supplement the new soccer and track and field area as part of the Phase 2a Capital Project which broke ground this April.

Outside of the general fund budget the district is continuing to utilize CRRSA and ARPA federal funds to implement programs that assist our students into the 2022-2023 school year. These programs and supports include after-school academic assistance for elementary students, new AIS teachers at the Jr./Sr. High School and Elementary School, an additional part-time social worker, elementary flooring replacements, equipment purchases, and additional 1:1 mobile devices for our students. There are two candidates on this year's ballot running for two open seats on the Board of Education. Learn more about these candidates on page 5 of this brochure.

The Board of Education continues to focus on providing a rigorous academic environment for all students in a safe and comfortable setting while being fiscally responsible to the community. We are thankful for your support as we continue to provide the highest quality of education to all our students.



## Waterford-Halfmoon Union Free School District 2022-23 BUDGET FREQUENTLY ASKED QUESTIONS

### **BUDGETARY APPROPRIATIONS**

**Q: What is the proposed District budget increase and associated tax impact?**

A: The proposed School District budget will increase by 0.79% and the proposed tax levy increase is 1.9% over the 2021-22 fiscal year. The final tax rate will be determined in August after final assessment rolls are released and the Board adopts the tax warrant.

**Q: How does Waterford-Halfmoon UFSD compare to similar school districts in per-pupil spending?**

A: In 2018-19 (the most current data on the NYSED website), per pupil costs were as follows: Waterford-Halfmoon UFSD: \$10,923; Similar District Group: \$11,911; All School Districts: \$13,367.

### **TAXES AND THE TAX LEVY LIMIT (TAX CAP)**

**Q: What is the 2022-23 tax levy increase and is it within the tax levy limit (tax cap)?**

A: The District's 2022-23 proposed tax levy is \$11,901,920 which represents an increase of 1.9% over the 2021-22 tax levy. The 2022-23 tax levy is \$60,768 less than the tax levy limit which is \$11,962,688.

**Q: How would the budget affect my school tax rate and annual school tax bill?**

A: Based on 2021-22 assessed values and equalization rates, the budget would increase the tax rate an estimated 1.9% to \$22.43 per \$1,000 of equalized assessed value. It would increase the tax bill of a home with an equalized assessed value of \$150,000 by \$62. This does not include STAR savings.

**Q: How is the tax levy limit calculated? Does it impose a limitation on the increase in the tax rate?**

A: The tax levy limit, otherwise known as the tax cap, imposes a statutory limit on the total amount of taxes a school district can levy. It allows for growth in a tax levy of 2% or the rate of inflation, whichever is less. It is calculated by a complex formula that also takes into account various items which affect a district's need to levy taxes including increases in the District's pension contribution obligation, payments in lieu of taxes, capital costs and capital revenues. For this reason, the tax levy limit, often referred to as the 2% tax cap, is rarely a limit of exactly 2% over the prior year's tax levy. The District may only exceed the tax levy limit by seeking a supermajority vote of 60% or more voters approving the budget. Additionally, the tax cap is often misconstrued and believed to be a limitation of the tax rate and/or tax bills of residents. This is not the case; the tax levy limit limits only the tax levy. Tax rates are later determined based on changes in assessed values and/or equalization rates. See the following questions for more information on tax rates.

**Q: Has the District always remained within the tax levy limit? What is the average tax levy increase over the last decade?**

A: Since the inception of the tax levy limit in 2012, the District has always adopted a tax levy which was at or below the tax levy limit. Over the last 10 years, the District has levied a cumulative total of nearly \$500,000 less than it could have levied under the tax levy limit. The 2022-23 proposed tax levy is more than \$60,000 under the tax levy limit, bringing the 10-year cumulative total to over \$500,000 less of tax levied than allowed under the tax levy limit. The average tax levy increase is 1.9%. See appendix A for more information.



**Q: Why would the tax rate increase be greater than the tax levy increase?**

A: The tax levy is the total amount of tax that the District needs to raise to finance operations. This amount is shared by all taxable properties within the District. When property owners successfully argue for their assessment to be reduced (such as in Momentive’s tax certiorari case), that owner’s share of the tax levy is reduced and shifted to the other properties within the District. This would cause tax rates to increase more than the tax levy.

**Q: Why would the final tax rate differ from the rate presented prior to budget adoption?**

A: The tax rate presented prior to the budget vote is based on the prior year’s assessed values. Assessment rolls are published annually in July for use when levying taxes in September. Updated assessment values are not yet available when presenting the tentative tax rates prior to budget adoption and the budget vote. In addition, the Waterford Public Library’s tax rate is included when calculating school tax bills and is remitted to the Library subsequent to collection. The Waterford-Halfmoon UFSD does not set the Waterford Public Library’s tax rate.

**Q: My 2020-21 taxes increased dramatically. Did the District collect additional funding from this increase in my taxes?**

A: 2020-21 taxes increased drastically due to the Momentive tax certiorari settlement but the District did not collect additional funds associated with it. The District’s tax levy for 2020-21 remained within the tax levy limit and was an increase of 2.7% over the 2019-20 tax levy. Although the tax levy increased only 2.7%, total equalized assessed value (the tax base) for the District decreased by nearly \$124 million, causing the tax rate, and therefore tax bills to increase by 26%. Again, the District did not collect additional funds from the Momentive tax certiorari case. See the Momentive Tax Certiorari page of the District website for further information.

**APPENDIX: GLOSSARY OF TERMS**

**Appropriated Fund Balance:** A portion of the District’s total fund balance that the District plans to use as a funding source in the next year’s budget.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and in the time it may be expended. Appropriation is commonly used to describe budgetary expenditures.

**Assessed Value:** The value assigned to a property by a municipal assessor (in the case of Waterford-Halfmoon Union Free School District, this would be either the Town of Waterford or Town of Halfmoon assessor).

**Equalization Rate:** Not all governing bodies with responsibility for property assessment assess property values in the same manner. For example, in Town 1, an assessor may assign an assessed value of \$100,000 to a home with a full market value of \$300,000. In Town 2, an assessor may assign an assessed value of \$200,000 to a comparable home. However, because some taxing jurisdictions, such as schools, cross municipal boundaries, equalization rates are applied to ensure taxes are assessed equally.

**Tax Certiorari:** The term for legal proceedings by which a real property’s tax assessment is reviewed by an administrative agency and ultimately by the courts.

**Tax Levy:** The total amount of tax to be raised by the District to finance operations.

**Tax Rate:** The rate, per \$1,000 of assessed value at which taxes are assessed.

**Tax Warrant:** The legal authorization of the governing body (the Board of Education) authorizing the District to levy taxes. The tax warrant specifies the final assessed values within District boundaries as well as the final tax rate and tax levy.

**Total Appropriations:** Total budgetary expenditures.

Appendix A: Historic Tax Levies, Tax Levy Limits, Assessed Values and Tax Rates				
FISCAL YEAR	TAX LEVY	TAX LEVY LIMIT	AMOUNT UNDER TAX LEVY LIMIT	LEVY % INCREASE FROM PRIOR YEAR
2013-14	\$10,231,769	\$10,345,535	(\$113,766)	2.96%
2014-15	\$10,369,101	\$10,369,101	\$0	1.34%
2015-16	\$10,569,711	\$10,749,892	(\$180,181)	1.93%
2016-17	\$10,617,005	\$10,617,005	\$0	0.45%
2017-18	\$10,828,212	\$10,828,212	\$0	1.99%
2018-19	\$11,062,855	\$11,062,855	\$0	2.17%
2019-20	\$11,261,369	\$11,349,773	(\$88,404)	1.79%
2020-21	\$11,570,000	\$11,570,852	(\$852)	2.74%
2021-22	\$11,680,000	\$11,780,170	(\$100,170)	0.95%
2022-23	\$11,901,920	\$11,962,688	(\$60,768)	1.90%

## Student Recognition

### ATHLETICS

Girls Tennis 1st Team All-League Selection:  
**KATELYN SEGUIN**

Volleyball 1st Team All-League Selection:  
**KILEY PENNICK**

Boys Soccer 1st Team All-League Selection:  
**JOSHUA CATANZARITA**

All-Wasaren League 1st Team Bowling  
Selection: **AJ WILCOX**

### GIRLS SOCCER

Undefeated Wasaren League Champions, #1  
Ranked Team in NYS for all but two weeks  
during the season. Class C Finalist. 1st  
Team All-League Selections: **ADDYSON  
GALUSKI, CASSIDY MCCLEMENT,  
ISABELLA VECCHIO, SOPHIA BELONGA**

### GIRLS VOLLEYBALL

Undefeated Wasaren League Champions.

### MUSIC

**JULIA SPRETTY** is an 11th grade student  
who was selected for the 2021 New York  
State School Music Association's (NYSSMA)  
All State Symphony Orchestra in Rochester,  
NY. The four-day conference culminated  
with a performance at the famous Eastman  
Theatre.

High School Band and Chorus were invited  
to perform at the Empire State Plaza in  
Albany as part of the New York State School  
Music Association's (NYSSMA) Music in  
Our Schools Month (MIOSM) celebration.

### ELKS AMERICANISM ESSAY CONTEST

Students district-wide participated in the  
Elks Americanism Essay Contest sponsored  
by our local lodge, Cohoes-Waterford  
Elks Lodge #1317. This year's essay theme  
was, "What does it mean to love your  
country?" Winning essays were submitted  
by 5th graders **GRACIE ANDERSON,  
BRODY BALDWIN**, and **SOPHIA HOSKINS**;  
7th graders **BELLA CURTIS** and **EMMA  
SHEEHAN**; and 8th grader **LOGAN  
SHEEHAN**. Emma Sheehan was the District  
winner and has been moved on to the New  
York State Competition.

## 3-Part 2022-23 Proposed Expense Summary

ITEM	2021-22	2022-23	CHANGE
<b>PROGRAM BUDGET</b>			
Instruction	\$10,296,030	\$10,447,947	\$151,917
Pupil Transportation	\$1,358,367	\$1,345,133	(\$13,134)
Employee Benefits	\$3,687,900	\$3,708,962	\$21,062
Fed. Summer Transfer	\$32,000	\$32,000	\$0
<b>TOTAL</b>	<b>\$15,374,297</b>	<b>\$15,534,042</b>	<b>\$159,745</b>
<b>ADMINISTRATIVE BUDGET</b>			
Board of Education	\$31,500	\$31,700	\$200
Central Administration	\$234,200	\$246,200	\$12,000
Finance	\$264,100	\$276,300	\$12,200
Legal/Personnel Services	\$37,650	\$17,620	(\$20,030)
Public Information/Central Services	\$144,770	\$129,750	(\$15,020)
Insurance, BOCES Admin	\$203,630	\$220,630	\$17,000
Curriculum Dev. & Supervision	\$634,800	\$712,100	\$77,300
Employee Benefits	\$491,596	\$505,212	\$13,616
<b>TOTAL</b>	<b>\$2,042,246</b>	<b>\$2,139,512</b>	<b>\$97,266</b>
<b>CAPITAL BUDGET</b>			
Operations & Maintenance	\$1,046,129	\$1,120,167	\$74,038
Transportation	\$110,000	\$74,000	(\$36,000)
New Construction Debt	\$1,883,900	\$1,601,206	(\$282,694)
Employee Benefits	\$235,004	\$261,827	\$26,823
Project Transfer	\$100,000	\$225,000	\$125,000
<b>TOTAL</b>	<b>\$3,375,033</b>	<b>\$3,282,200</b>	<b>(\$92,833)</b>
<b>TOTAL BUDGET</b>	<b>\$20,791,576</b>	<b>\$20,955,754</b>	<b>\$164,178</b>

## 2022-23 Revenue Summary

ITEM	2021-22	2022-23	CHANGE
State Aid	\$6,430,588	\$6,638,603	\$208,015
State Aid - Capital Projects	\$1,289,412	\$929,157	(\$360,255)
Miscellaneous Revenue	\$359,000	\$382,000	\$23,000
Interfund Transfer	\$35,000	\$35,000	\$0
Appropriated Fund Balance	\$870,576	\$955,074	\$84,498
Appropriated Reserves	\$22,000	\$0	(\$22,000)
Payment in Lieu of Taxes	\$105,000	\$114,000	\$9,000
Projected Tax Revenue	\$11,680,000	\$11,901,920	\$221,920
<b>TOTAL REVENUE</b>	<b>\$20,791,576</b>	<b>\$20,955,754</b>	<b>\$164,178</b>

In accordance with Chapter 258 of the Laws of 2008 added to Section 495 of the Real Property Tax Law, a report of tax exemptions, showing how much of the total assessed value on the final assessment rolls used in the budgetary process is exempt from taxation, will be annexed to the budget document and posted on the district website.



## School District Budget Notice

Overall Budget Proposal	Budget Adopted for 2021-22 School Year	Budget Proposed for 2022-23 School Year	Contingency Budget 2022-23 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$20,791,576	\$20,955,754	\$ 20,791,576
Increase/Decrease for the 2022-23 School Year		\$ 164,178	\$0
Percentage Increase/Decrease in Proposed Budget		0.78 %	0%
Change in the Consumer Price Index (CPI)		4.7%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$11,680,000	\$ 11,901,920	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C – D)	\$11,680,000	\$11,901,920	\$ 11,680,000
F. Permissible Exclusions to the School Tax Levy Limit	\$774,989	\$846,599	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$11,005,181	\$11,116,069	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E – B – F + D)	\$10,905,011	\$ 11,055,321	
I. Difference: (G – H); (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)**	\$100,170	\$ 60,748	
Administrative component	\$2,042,246	\$ 2,139,512	\$ 2,123,834
Program component	\$15,374,297	\$ 15,534,042	\$ 15,493,542
Capital component	\$3,375,033	\$ 3,282,200	\$ 3,174,200
* Pursuant to Section 2023 of the Education Law, should the proposed budget be defeated, certain equipment, student supplies, extra classroom activities, electives would be reduced.			
**Separate propositions that are not included in the Total Budgeted Amount: bus lease at a cost not to exceed \$8,725 annually over a five-year period.			

## Candidates for BOE

The following candidates are running for the open seats on the Board of Education:

**DENISE CARUTASU** is a resident of Waterford, along with her husband Catalin and two children, who currently attend Waterford-Halfmoon HS. She and her family are active members of the community. In addition to being a current member of the Board of Education, Denise remains an active member of the PTO and holds the position of Treasurer in the Sports Booster Club. Denise is running for re-election because she wishes to continue to serve the community by providing the best academic opportunities for our students while keeping the district fiscally responsible and accountable to our taxpayers.

**ROBERT ZORDAN** is a 1977 graduate of Waterford-Halfmoon HS who previously served on the WHUFSD Board of Education in the late 1990's. Robert and his wife Tracy are lifelong Waterfordians and between children and grandchildren, have been involved in the school for the past 35+ years. Robert holds an MBA from the College of St. Rose, and has worked in the public education sector for the past 18 years. He retired from Capital Region BOCES in 2018 after twelve years as their Director of Human Resources and Labor Relations. Robert continues to work in the field of Public Education providing Labor Relations consultation services to multiple public-school districts in the region. He hopes to join the current group of board members with the intention of striving to improve and advance the educational opportunities for all students.

## 2022-23 Estimated Tax on a Property

Fiscal Year	Full Value*	Estimated Tax Bill Without STAR Savings
2021-22	\$150,000	\$3,277.51
2022-23	\$150,000	\$3,364.96

\* Assessed Value with the equalization rate applied

## 2022-23 Estimated Maximum STAR Savings

Town	Basic STAR	Enhanced STAR
Waterford	\$780	\$1,736
Halfmoon	\$622	\$1,425

## On The Ballot

**2022 – 2023 GENERAL BUDGET**  
 Shall the Board of Education of the Waterford-Halfmoon Union Free School District be authorized to make expenditures in the sum of \$20,955,754 for the fiscal year 2022 – 2023 as set forth in the proposed budget, and levy the necessary taxes therefore?



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Board of Education Members  
 Marcia Ricci, President  
 David Lee, Vice President  
 Jamie Maloney  
 John Catanzarita  
 Carolyn Bell  
 Denise Carutasu  
 Stephanie Gilbert

Produced in cooperation with WSWHE BOCES Communication Services

## Property Tax Report Card

	2021-22 BUDGET	2022-23 BUDGET	PERCENT CHANGE
Total Budgeted Amount, not including Separate Propositions	\$20,791,576	\$20,955,754	.79%
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$11,680,000	\$11,901,920	1.90%
B. Tax Levy to Support Library Debt, if Applicable	\$0		
C. Tax Levy for Non-Excludable Propositions, if Applicable	\$0		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0		
E. Total Proposed School Year Tax Levy (A + B + C – D)	\$11,680,000	\$11,901,920	1.90%
F. Permissible Exclusions to the School Tax Levy Limit	\$774,989	\$846,599	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$11,005,181	\$11,116,069	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E – B – F + D)	\$10,905,011	\$11,055,321	
I. Difference (G – H); (negative value requires 60% voter approval)	\$100,170	\$60,748	
Public School Enrollment	730	750	
Consumer Price Index			4.7%
	2021-22 ACTUAL	2022-23 ESTIMATED	
Adjusted Restricted Fund Balance	\$2,220,495	\$3,316,168	
Assigned Appropriated Fund Balance	\$1,042,576	\$955,074	
Adjusted Unrestricted Fund Balance	\$2,000,000	\$2,578,418	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.62%	12.30%	
*Please note that this Property Tax Report Card presentation is in accordance with NYS Education Law sections 1608, 1716(7) and 2601-a(3).			

## Class of 2021

The class of 2021 numbered 60 in September of 2020. 57 students received their diplomas at the graduation ceremonies held on June 24, 2021. Sixteen (28%) graduated with sequences acquired in our business and technology programs or career and technical education. Forty Two (74%) will attend two or four year colleges; ten students (18%) will enter the work-force; and two (3%) will go into the military. Students were accepted into the following colleges and universities:

**State Colleges/Universities – Four Year**  
 SUNY Brockport, Buffalo State, Cobleskill, Cortland, College of Environmental Science and Forestry, Fredonia, Geneseo, Oswego, Oneonta, Plattsburgh, Potsdam, University at Albany, Binghamton University

**Private Colleges/Universities – Four Year**  
 Albany College of Pharmacy & Health Sciences, Bridgewater State University, Central Connecticut State University, Clarkson University, The College of St. Rose, Elmira College, Hartwick College, Ithaca College, Keene State College, LeMoyne College, Massachusetts College of Liberal Arts, Northeastern University, Paul Smith's College, Rensselaer Polytechnic Institute, Rochester Institute of Technology, Russell Sage College, Siena College, Skidmore College, Springfield College, Union College, University of Connecticut, University of Hartford, University of North Carolina-Charlotte, University of Rochester, Utica College, Wells College, Western New England University

**Two Year Colleges/Universities**  
 Bryant and Stratton College, Hudson Valley Community College, Schenectady County Community College, SUNY Adirondack

**The annual budget vote is on Tuesday, May 17, 2022.**