

WESTHILL CENTRAL SCHOOL DISTRICT

DETAILED BUDGET

with

SUPPLEMENTS

2021-22

BRIEF EXPLANATION OF THE PROPOSED 2021-22 SCHOOL BUDGET

<u>Budget Category</u>	<u>Remarks</u>
Board of Education	Categories include expenses for the overall policy, audit, general meetings and mailings as well as the Clerk's supplies for the Board of Education.
Central Administration	These are costs associated with the Superintendent's Office, clerical staff, supplies, equipment and materials.
Finance	These are costs associated with the Business Office, staff salaries, independent auditor, supplies and materials.
Staff	These include the school's attorney, BOCES employment specialist/negotiator and costs associated with public notifications, mailings and postage.
Central Services	These are the operations and maintenance costs for the district. They include building and district maintenance personnel, electric and gas utilities, district telephone usage costs as well as maintenance of the physical plant.
Special Items	This is a category for special costs associated with the running of the district. They include liability insurance premiums, water tax, refunds to residents regarding property tax matters and mandated BOCES administrative and rental charges.
Building Administration and Staff Development	These are the costs associated with the building administration of the school program. They include salaries of administrators, clerical staff, building aides as well as supplies, materials and equipment. Also included are in-service and staff development funds for training of staff.
General Teaching	These are costs associated with the regular education program in the district. They include classroom teachers' salaries, classroom teaching assistant salaries, supplies, materials and equipment. Also included are textbooks and BOCES instructional services provided to our schools.
Special Education	These are the costs associated with the special education program. They include salaries of teachers and teaching assistants as well as special school tuitions, pre-school program costs, BOCES tuitions for special need students and supplies and materials.
Instructional Support	These are costs for library-media programs, teachers' and teaching assistants' salaries, computer hardware and software costs.
Pupil Personnel Services	These are costs for guidance, psychologists and health (nurse) salaries, program costs, materials and equipment, co-curricular activities and interscholastic athletic programs.
Co-curricular and Interscholastic Athletics	These are costs associated with all co-curricular activities and interscholastic athletics and include advisor and coaching salaries, equipment and supplies.
Pupil Transportation	These are costs associated with the transportation of students to public and private schools, bus driver, mechanic and clerical salaries, repairs to buses and fuel costs.
Census	This category reflects expenditures necessary for maintenance of the district census.
Employee Benefits	These are the costs associated with payments to retirement systems, social security, unemployment, workers' compensation and health insurance.
Debt Service	This category reflects the payment of principal and interest on school district's debt on prior year's capital projects, borrowing needs and tax certiorari rulings.

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

ACCOUNT CODE DESCRIPTION		2019-20 ORIGINAL BUDGET	2019-20 ACTUAL EXPENSE	2020-21 ORIGINAL BUDGET	2021-22 DRAFT BUDGET	
<u>ADMINISTRATIVE BUDGET</u>						
A 1010.400	CONTRACTUAL	\$8,000	\$6,103	\$8,000	\$8,000	
A 1010.450	MATERIAL AND SUPPLIES	\$679	\$0	\$679	\$679	
A 1010.490	BOCES SERVICES - POLICY	\$2,725	\$2,750	\$2,750	\$2,750	
A 1010....BOARD OF EDUCATION		\$11,404	\$8,853	\$11,429	\$11,429	
A 1040.160	DISTRICT CLERK	\$2,701	\$2,622	\$2,700	\$2,864	
A 1040.450	DISTRICT CLERK SUPPLIES	\$250	\$0	\$250	\$250	
A 1040....DISTRICT CLERK		\$2,951	\$2,622	\$2,950	\$3,114	
A 1060.400	BOE DISTRICT MEETING	\$2,500	\$12,274	\$2,500	\$2,500	
A 1060....DISTRICT MEETING		\$2,500	\$12,274	\$2,500	\$2,500	
A 10....BOARD OF EDUCATION		\$16,855	\$23,749	\$16,879	\$17,043	1.0%
A 1240.150	INSTRUCTIONAL SALARIES	\$196,292	\$197,084	\$200,657	\$196,958	
A 1240.160	NON INSTRUCTONAL SALARIES	\$47,579	\$47,579	\$52,954	\$52,225	
A 1240.400	OTHER EXPENSES	\$9,000	\$5,559	\$9,000	\$9,000	
A 1240.450	SUPPLIES & MATERIALS	\$700	\$708	\$700	\$700	
A 1240....CHIEF SCHOOL ADMINISTRATOR		\$253,571	\$250,930	\$263,311	\$258,883	
A 12....CENTRAL ADMINISTRATION		\$253,571	\$250,930	\$263,311	\$258,883	-1.7%
A 1310.150	INSTRUCTIONAL SALARIES	\$138,718	\$139,125	\$143,390	\$153,209	
A 1310.160	NON INSTRUCTONAL SALARIES	\$132,034	\$148,742	\$144,775	\$149,092	
A 1310.200	EQUIPMENT	\$2,500	\$1,759	\$2,500	\$2,500	
A 1310.400	OTHER EXPENSES	\$8,250	\$6,768	\$8,250	\$8,250	
A 1310.450	SUPPLIES & MATERIALS	\$4,000	\$4,278	\$4,000	\$4,000	
A 1310.490	BOCES SERVICES - FINANCIAL	\$51,357	\$51,357	\$52,138	\$52,350	
A 1310....BUSINESS ADMINISTRATION		\$336,858	\$352,028	\$355,053	\$369,401	
A 1320.160	CLAIMS AUDITOR SALARY	\$3,000	\$2,995	\$3,100	\$3,193	
A 1320.400	AUDITING SERVICES	\$51,509	\$41,833	\$52,539	\$53,590	
A 1320....AUDITING		\$54,509	\$44,828	\$55,639	\$56,783	
A 1325.160	DISTRICT TREASURER	\$37,311	\$36,309	\$41,468	\$40,880	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

ACCOUNT CODE DESCRIPTION	2019-20	2019-20	2020-21	2021-22	
	ORIGINAL BUDGET	ACTUAL EXPENSE	ORIGINAL BUDGET	DRAFT BUDGET	
A 1325....TREASURER	\$37,311	\$36,309	\$41,468	\$40,880	
A 1380.400 FISCAL AGENT FEES	\$10,000	\$10,477	\$10,000	\$10,000	
A 1380....FISCAL AGENT FEE	\$10,000	\$10,477	\$10,000	\$10,000	
A 13....FINANCE	\$438,678	\$443,642	\$462,160	\$477,063	3.2%
A 1420.400 LEGAL SERVICES	\$8,000	\$62,489	\$12,000	\$12,000	
A 1420....LEGAL	\$8,000	\$62,489	\$12,000	\$12,000	
A 1430.490 BOCES SERVICES - LABOR RELATIONS	\$65,589	\$71,331	\$59,580	\$63,770	
A 1430....PERSONNEL	\$65,589	\$71,331	\$59,580	\$63,770	
A 14....STAFF	\$73,589	\$133,820	\$71,580	\$75,770	5.9%
A 1620.150 NON INSTRUCTIONAL SALARIES	\$79,645	\$263,227	\$82,435	\$85,150	
A 1620....OPERATIONS OF PLANT	\$79,645	\$263,227	\$82,435	\$85,150	
A 1670.400 CONTRACTUAL EXPENSES	\$2,500	\$2,401	\$2,500	\$2,500	
A 1670.450 SUPPLIES & MATERIALS	\$1,601	\$0	\$1,601	\$1,601	
A 1670....CENTRAL PRINTING & MAILING	\$4,101	\$2,401	\$4,101	\$4,101	
A 1680.400 TAX ROLLS	\$11,400	\$5,476	\$11,900	\$11,900	
A 1680....CENTRAL DATA PROCESSING	\$11,400	\$5,476	\$11,900	\$11,900	
A 16....CENTRAL SERVICES	\$95,145	\$271,104	\$98,436	\$101,151	2.8%
A 1910.400 UNALLOCATED INSURANCE	\$97,500	\$24,414	\$100,425	\$103,438	
A 1910....UNALLOCATED INSURANCE	\$97,500	\$24,414	\$100,425	\$103,438	
A 1981.490 BOCES - ADMIN & RENTAL	\$149,511	\$149,511	\$113,127	\$118,897	
A 1981....BOCES	\$149,511	\$149,511	\$113,127	\$118,897	
A 1983.490 BOCES - CAPITAL	\$18,333	\$18,333	\$48,566	\$52,524	
A 1983....BOCES CAPITAL COSTS	\$18,333	\$18,333	\$48,566	\$52,524	
A 19....SPECIAL ITEMS	\$265,343	\$192,258	\$262,118	\$274,858	4.9%
A 2020.150 PRIN/ASST PRIN SALARY	\$965,548	\$963,639	\$943,849	\$977,081	
A 2020.160 NON INSTRUCTIONAL SALARIES	\$220,064	\$224,353	\$257,971	\$242,128	
A 2020.200 EQUIPMENT	\$5,000	\$2,641	\$5,620	\$8,650	
A 2020.400 CONTRACTUAL	\$19,050	\$10,941	\$20,450	\$20,450	
A 2020.450 SUPPLIES & MATERIALS	\$30,757	\$24,181	\$37,057	\$32,057	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

ACCOUNT CODE DESCRIPTION	2019-20	2019-20	2020-21	2021-22	
	ORIGINAL BUDGET	ACTUAL EXPENSE	ORIGINAL BUDGET	DRAFT BUDGET	
A 2020.490 BOCES - HOME INSTRUCTION	\$6,478	\$7,983	\$6,590	\$10,555	
A 2020....SUPERVISION-REGULAR SCHOOL	\$1,246,897	\$1,233,737	\$1,271,537	\$1,290,920	
A 20....ADMIN & IMPROVEMENT	\$1,246,897	\$1,233,737	\$1,271,537	\$1,290,920	1.5%
A 5510.150 NON INSTRUCTIONAL SALARIES	\$77,944	\$0	\$80,675	\$74,375	
A 5510....DISTRICT TRANSPORT-MEDICAID	\$77,944	\$0	\$80,675	\$74,375	-7.8%
A 9010.800 STATE RETIREMENT	\$83,654	\$73,341	\$97,584	\$110,745	
A 9010....STATE RETIREMENT	\$83,654	\$73,341	\$97,584	\$110,745	
A 9020.800 TEACHERS' RETIREMENT	\$135,285	\$120,682	\$134,705	\$141,024	
A 9020....TEACHERS' RETIREMENT	\$135,285	\$120,682	\$134,705	\$141,024	
A 9030.800 SOCIAL SECURITY	\$152,031	\$149,615	\$159,222	\$160,793	
A 9030....SOCIAL SECURITY	\$152,031	\$149,615	\$159,222	\$160,793	
A 9040.800 WORKERS' COMPENSATION	\$37,266	\$38,099	\$27,427	\$27,488	
A 9040....WORKERS' COMPENSATION	\$37,266	\$38,099	\$27,427	\$27,488	
A 9050.800 UNEMPLOYMENT INSURANCE	\$4,385	\$426	\$2,187	\$2,169	
A 9050....UNEMPLOYMENT INSURANCE	\$4,385	\$426	\$2,187	\$2,169	
A 9060.800 HEALTH INSURANCE	\$655,252	\$681,908	\$689,738	\$712,165	
A 9060....HOSPITAL, MEDICAL & DENTAL INS	\$655,252	\$681,908	\$689,738	\$712,165	
A 90....EMPLOYEE BENEFITS	\$1,067,872	\$1,064,071	\$1,110,863	\$1,154,385	3.9%
TOTAL ADMINISTRATIVE	\$3,535,894	\$3,613,311	\$3,637,558	\$3,724,448	
ADMINISTRATIVE AS A PERCENTAGE OF BUDGET	8.8%	9.1%	8.9%	8.9%	
ADMINISTRATIVE INCREASE	3.2%	6.0%	2.9%	2.4%	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

		2019-20	2019-20	2020-21	2021-22	
		ORIGINAL	ACTUAL	ORIGINAL	DRAFT	
ACCOUNT CODE DESCRIPTION		BUDGET	EXPENSE	BUDGET	BUDGET	
<u>PROGRAM BUDGET</u>						
A 1420.400	LEGAL SERVICES	\$32,000	\$249,957	\$48,000	\$48,000	
A 1420....LEGAL		\$32,000	\$249,957	\$48,000	\$48,000	0.0%
A 1670.400	CONTRACTUAL EXPENSES	\$22,500	\$21,607	\$22,500	\$22,500	
A 1670.450	SUPPLIES & MATERIALS	\$14,405	\$0	\$14,405	\$14,405	
A 1670....CENTRAL PRINTING & MAILING		\$36,905	\$21,607	\$36,905	\$36,905	
A 16....CENTRAL SERVICES		\$36,905	\$21,607	\$36,905	\$36,905	0.0%
A 2070.400	INSERVICE TRAINING	\$16,000	\$24,633	\$16,000	\$16,000	
A 2070.490	BOCES INSERVICE	\$106,979	\$112,249	\$107,036	\$105,036	
A 2070....INSERVICE TRAINING-INSTRUCTION		\$122,979	\$136,882	\$123,036	\$121,036	
A 20....ADMIN & IMPROVEMENT		\$122,979	\$136,882	\$123,036	\$121,036	-1.6%
A 2110.120	TEACHER SALARIES, PRE-K - 6	\$3,475,420	\$3,644,131	\$3,680,640	\$3,671,987	
A 2110.130	TEACHER SALARIES, 7 - 12	\$4,697,478	\$4,635,410	\$4,754,109	\$4,743,580	
A 2110.140	SUBSTITUTE TEACHER SALARIES	\$275,000	\$183,742	\$275,000	\$275,000	
A 2110.160	NON INSTRUCTIONAL SALARIES	\$151,447	\$184,791	\$147,694	\$151,519	
A 2110.200	EQUIPMENT	\$52,223	\$49,641	\$57,983	\$66,337	
A 2110.400	CONTRACTUAL	\$136,425	\$155,640	\$146,700	\$145,125	
A 2110.420	TRAVEL/CONFERENCE	\$28,270	\$12,980	\$35,304	\$32,454	
A 2110.450	MATERIALS AND SUPPLIES	\$193,544	\$156,812	\$189,486	\$194,186	
A 2110.480	TEXTBOOKS	\$143,929	\$124,707	\$150,057	\$147,806	
A 2110.490	BOCES SERVICES	\$787,827	\$839,409	\$818,863	\$821,587	
A 2110....TEACHING-REGULAR SCHOOL		\$9,941,563	\$9,987,263	\$10,255,836	\$10,249,581	
A 21....TEACHING		\$9,941,563	\$9,987,263	\$10,255,836	\$10,249,581	-0.1%
A 2250.150	INSTRUCTIONAL SALARIES	\$1,381,480	\$1,324,021	\$1,507,390	\$1,637,132	
A 2250.160	NON INSTRUCTIONAL SALARIES	\$919,973	\$995,095	\$1,080,365	\$1,143,277	
A 2250.200	EQUIPMENT	\$8,500	\$2,432	\$6,000	\$8,500	
A 2250.400	CONTRACTUAL	\$310,000	\$214,278	\$235,000	\$360,000	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

		2019-20	2019-20	2020-21	2021-22	
		ORIGINAL	ACTUAL	ORIGINAL	DRAFT	
ACCOUNT CODE	DESCRIPTION	BUDGET	EXPENSE	BUDGET	BUDGET	
A 2250.450	MATERIALS AND SUPPLIES	\$16,810	\$13,767	\$16,810	\$16,810	
A 2250.490	BOCES SERVICES	\$1,451,121	\$1,126,584	\$1,369,411	\$1,156,924	
A 2250....PROGRAMS-STUDENTS W/ DISABIL		\$4,087,883	\$3,676,178	\$4,214,977	\$4,322,644	
A 2259.150	INSTRUCTIONAL SALARIES			\$124,216	\$128,676	
A 2259....ENGLISH LANGUAGE LEARNERS (ELL)				\$124,216	\$128,676	
A 2280.490	BOCES-OCC ED/SPECIAL & MISC.	\$175,100	\$175,100	\$242,357	\$244,825	
A 2280....OCCUPATIONAL EDUCATION		\$175,100	\$175,100	\$242,357	\$244,825	
A 22....SPECIAL APPORTIONMENT PROGRAMS		\$4,262,983	\$3,851,278	\$4,581,550	\$4,696,145	2.5%
A 2330.490	BOCES SERVICES	\$56,785	\$55,814	\$56,785	\$56,785	
A 2330....SPECIAL SCHOOLS		\$56,785	\$55,814	\$56,785	\$56,785	
A 23....SPECIAL SCHOOLS		\$56,785	\$55,814	\$56,785	\$56,785	0.0%
A 2610.150	INSTRUCTONAL SALARIES	\$264,988	\$264,134	\$274,371	\$282,945	
A 2610.200	EQUIPMENT	\$900	\$424	\$2,211	\$1,000	
A 2610.400	CONTRACTUAL	\$4,150	\$519	\$2,750	\$2,000	
A 2610.450	MATERIALS AND SUPPLIES	\$7,125	\$6,912	\$7,250	\$7,000	
A 2610.460	LIBRARY A/V LOAN PROGRAM	\$28,100	\$26,142	\$28,100	\$28,300	
A 2610.490	BOCES SERVICES	\$98,317	\$92,491	\$103,342	\$109,387	
A 2610....SCHOOL LIBRARY & AUDIOVISUAL		\$403,580	\$390,622	\$418,023	\$430,632	
A 2630.160	NON INSTRUCTONAL SALARIES	\$132,235	\$139,281	\$174,115	\$177,754	
A 2630.200	EQUIPMENT	\$34,500	\$29,245	\$34,500	\$34,500	
A 2630.400	CONTRACTUAL	\$12,500	\$25,290	\$12,500	\$12,500	
A 2630.450	MATERIALS AND SUPPLIES	\$61,600	\$38,777	\$62,600	\$62,600	
A 2630.490	BOCES SERVICES	\$602,378	\$631,146	\$610,523	\$622,819	
A 2630....COMPUTER ASSISTED INSTRUCTION		\$843,214	\$863,739	\$894,239	\$910,173	
A 26....INSTRUCTIONAL MEDIA		\$1,246,794	\$1,254,362	\$1,312,262	\$1,340,805	2.2%
A 2810.150	INSTRUCTONAL SALARIES	\$518,750	\$509,684	\$530,237	\$546,969	
A 2810.160	NON INSTRUCTONAL SALARIES	\$103,425	\$109,754	\$110,498	\$113,753	
A 2810.200	EQUIPMENT	\$500	\$0	\$800	\$800	
A 2810.400	CONTRACTUAL	\$6,250	\$483	\$7,000	\$7,000	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

		2019-20	2019-20	2020-21	2021-22	
		ORIGINAL	ACTUAL	ORIGINAL	DRAFT	
ACCOUNT CODE	DESCRIPTION	BUDGET	EXPENSE	BUDGET	BUDGET	
A 2810.450	MATERIALS AND SUPPLIES	\$9,150	\$4,614	\$8,075	\$8,075	
A 2810.490	BOCES SERVICES	\$41,195	\$28,425	\$50,606	\$51,248	
A 2810....	GUIDANCE-REGULAR SCHOOL	\$679,270	\$652,960	\$707,216	\$727,845	
A 2815.160	NON INSTRUCTIONAL SALARIES	\$186,830	\$221,975	\$244,556	\$224,560	
A 2815.200	EQUIPMENT	\$0	\$409	\$0	\$0	
A 2815.400	CONTRACTUAL	\$40,750	\$32,219	\$40,550	\$40,450	
A 2815.450	MATERIALS AND SUPPLIES	\$5,605	\$2,772	\$5,555	\$6,050	
A 2815....	HEALTH SERVICES-REGULAR SCHOOL	\$233,185	\$257,375	\$290,661	\$271,060	
A 2820.150	INSTRUCTIONAL SALARIES	\$161,314	\$158,679	\$164,814	\$168,948	
A 2820.400	CONTRACTUAL	\$700	\$31	\$800	\$850	
A 2820.450	MATERIALS AND SUPPLIES	\$1,050	\$230	\$1,150	\$1,150	
A 2820....	PSYCHOLOGICAL SERVICES-REGULAR SCHOOL	\$163,064	\$158,940	\$166,764	\$170,948	
A 2850.150	INSTRUCTIONAL SALARIES	\$184,336	\$200,151	\$217,318	\$225,075	
A 2850.400	CONTRACTUAL	\$20,685	\$4,489	\$20,935	\$20,935	
A 2850.450	MATERIALS AND SUPPLIES	\$6,960	\$2,630	\$4,960	\$4,960	
A 2850....	CO-CURRICULAR ACTIV-REG SCHL	\$211,981	\$207,270	\$243,213	\$250,970	
A 2855.150	INSTRUCTIONAL SALARIES	\$418,208	\$310,468	\$435,907	\$442,470	
A 2855.200	EQUIPMENT	\$26,000	\$33,915	\$26,000	\$26,000	
A 2855.400	CONTRACTUAL	\$117,000	\$85,002	\$119,500	\$119,500	
A 2855.450	MATERIALS AND SUPPLIES	\$50,500	\$47,180	\$50,500	\$50,500	
A 2855....	INTERSCHOL ATHLETICS-REG SCHL	\$611,708	\$476,565	\$631,907	\$638,470	
A 28....	PUPIL SERVICES	\$1,899,208	\$1,753,110	\$2,039,761	\$2,059,294	1.0%
A 2....	ADMIN & IMPROVEMENT	\$17,599,217	\$17,310,273	\$18,454,135	\$18,608,551	0.8%
A 5510.160	NON INSTRUCTIONAL SALARIES	\$1,569,234	\$1,459,194	\$1,571,005	\$1,642,166	
A 5510.200	EQUIPMENT	\$20,000	\$0	\$20,000	\$20,000	
A 5510.400	CONTRACTUAL	\$162,000	\$90,529	\$162,000	\$162,000	
A 5510.450	MATERIALS AND SUPPLIES	\$315,000	\$182,053	\$315,000	\$315,000	
A 5510.490	BOCES SERVICES	\$5,147	\$5,251	\$5,418	\$5,596	
A 5510....	DISTRICT TRANSPORT-MEDICAID	\$2,071,381	\$1,737,028	\$2,073,423	\$2,144,762	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

		2019-20	2019-20	2020-21	2021-22	
		ORIGINAL	ACTUAL	ORIGINAL	DRAFT	
ACCOUNT CODE DESCRIPTION		BUDGET	EXPENSE	BUDGET	BUDGET	
A 5530.200	EQUIPMENT	\$1,000	\$325	\$1,000	\$1,000	
A 5530.400	CONTRACTUAL	\$20,000	\$31,380	\$20,000	\$20,000	
A 5530.450	MATERIALS AND SUPPLIES	\$3,256	\$2,080	\$3,256	\$3,256	
A 5530....GARAGE BUILDING		\$24,256	\$33,784	\$24,256	\$24,256	
A 5581.490	TRANSPORTATION FROM BOCES	\$1,470	\$1,470	\$1,470	\$1,470	
A 5581....TRANSPORTATION FROM BOCES		\$1,470	\$1,470	\$1,470	\$1,470	
A 55....PUPIL TRANSPORTATION		\$2,097,107	\$1,772,282	\$2,099,150	\$2,170,488	3.4%
A 9010.800	STATE RETIREMENT	\$426,874	\$314,257	\$455,832	\$549,643	
A 9010....STATE RETIREMENT		\$426,874	\$314,257	\$455,832	\$549,643	
A 9020.800	TEACHERS' RETIREMENT	\$1,183,437	\$1,042,667	\$1,251,350	\$1,288,078	
A 9020....TEACHERS' RETIREMENT		\$1,183,437	\$1,042,667	\$1,251,350	\$1,288,078	
A 9030.800	SOCIAL SECURITY	\$1,154,934	\$1,059,184	\$1,217,190	\$1,238,011	
A 9030....SOCIAL SECURITY		\$1,154,934	\$1,059,184	\$1,217,190	\$1,238,011	
A 9040.800	WORKERS' COMPENSATION	\$283,097	\$269,717	\$209,665	\$211,644	
A 9040....WORKERS' COMPENSATION		\$283,097	\$269,717	\$209,665	\$211,644	
A 9050.800	UNEMPLOYMENT INSURANCE	\$33,310	\$3,012	\$16,721	\$16,702	
A 9050....UNEMPLOYMENT INSURANCE		\$33,310	\$3,012	\$16,721	\$16,702	
A 9060.800	HEALTH INSURANCE	\$4,977,770	\$4,827,484	\$5,272,763	\$5,483,261	
A 9060....HOSPITAL, MEDICAL & DENTAL INS		\$4,977,770	\$4,827,484	\$5,272,763	\$5,483,261	
A 9089.800	OTHER	\$200,000	\$316,967	\$200,000	\$200,000	
A 9089....OTHER		\$200,000	\$316,967	\$200,000	\$200,000	
A 90....EMPLOYEE BENEFITS		\$8,259,424	\$7,833,289	\$8,623,521	\$8,987,340	4.2%
A 9901.950	TRANSFER TO SPECIAL AID FUND	\$17,000	\$12,522	\$17,000	\$17,000	
A 99....		\$17,000	\$12,522	\$17,000	\$17,000	0.0%
TOTAL PROGRAM		\$27,972,748	\$26,928,367	\$29,193,806	\$29,783,379	
PROGRAM AS A PERCENTAGE OF BUDGET		69.4%	68.0%	71.7%	71.5%	
PROGRAM INCREASE		1.9%	3.4%	4.4%	2.0%	

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

		2019-20	2019-20	2020-21	2021-22
		ORIGINAL	ACTUAL	ORIGINAL	DRAFT
ACCOUNT CODE DESCRIPTION		BUDGET	EXPENSE	BUDGET	BUDGET
<u>CAPITAL BUDGET</u>					
A 1620.160	NON INSTRUCTIONAL SALARIES	\$999,083	\$690,207	\$998,816	\$1,052,441
A 1620.200	EQUIPMENT	\$32,000	\$21,768	\$30,000	\$43,570
A 1620.400	CONTRACTUAL	\$494,785	\$434,583	\$506,937	\$504,910
A 1620.41x	UTILITIES	\$468,000	\$396,109	\$448,500	\$457,305
A 1620.450	MATERIALS AND SUPPLIES	\$100,960	\$66,311	\$102,580	\$103,500
A 1620.490	BOCES SERVICES	\$187,709	\$187,424	\$192,745	\$194,128
A 1620....OPERATION OF PLANT		\$2,282,537	\$1,796,402	\$2,279,579	\$2,355,854
A 1621.200	EQUIPMENT	\$45,000	\$41,855	\$45,000	\$40,000
A 1621.400	MAINTENANCE OF PLANT	\$30,000	\$30,382	\$32,000	\$35,000
A 1621....MAINTENANCE OF PLANT		\$75,000	\$72,237	\$77,000	\$75,000
A 1622.150	NON INSTRUCTIONAL SALARIES			\$46,426	\$45,831
A 1622....SECURITY OF PLANT				\$46,426	\$45,831
A 16....CENTRAL SERVICES		\$2,357,537	\$1,868,639	\$2,403,005	\$2,476,685
A 1950.400	WATER & SEWER TAX ASSESSMENT	\$11,500	\$15,021	\$15,500	\$15,500
A 1950....ASSESSMENTS ON SCHOOL PROPERTY		\$11,500	\$15,021	\$15,500	\$15,500
A 1964.400	REFUND - REAL PROPERTY TAX	\$5,000	\$4,948	\$5,000	\$10,000
A 1964....REFUND ON REAL PROPERTY TAXES		\$5,000	\$4,948	\$5,000	\$10,000
A 9010.400	STATE RETIREMENT	\$139,230	\$69,742	\$136,797	\$167,525
A 9010....STATE RETIREMENT		\$139,230	\$69,742	\$136,797	\$167,525
A 9030.830	SOCIAL SECURITY	\$79,908	\$50,978	\$79,501	\$83,651
A 9030....SOCIAL SECURITY		\$79,908	\$50,978	\$79,501	\$83,651
A 9040.400	WORKERS' COMPENSATION	\$19,587	\$12,981	\$13,694	\$14,301
A 9040....WORKERS' COMPENSATION		\$19,587	\$12,981	\$13,694	\$14,301
A 9050.400	UNEMPLOYMENT INSURANCE	\$2,305	\$145	\$1,092	\$1,129
A 9050....UNEMPLOYMENT INSURANCE		\$2,305	\$145	\$1,092	\$1,129
A 9060.400	HEALTH INSURANCE	\$344,402	\$232,346	\$344,392	\$370,498
A 9060....HOSPITAL, MEDICAL & DENTAL INS		\$344,402	\$232,346	\$344,392	\$370,498

3.1%

WESTHILL CENTRAL SCHOOL DISTRICT - APPROPRIATIONS

12-Apr-21

		2019-20	2019-20	2020-21	2021-22	
		ORIGINAL	ACTUAL	ORIGINAL	DRAFT	
ACCOUNT CODE DESCRIPTION		BUDGET	EXPENSE	BUDGET	BUDGET	
A 90....EMPLOYEE BENEFITS		\$585,432	\$366,192	\$575,476	\$637,103	10.7%
A 9710.600	SERIAL BOND PRINCIPAL	\$1,775,000	\$1,775,000	\$2,585,000	\$2,700,000	
A 9710.700	SERIAL BOND INTEREST	\$859,231	\$859,231	\$1,658,853	\$1,342,381	
A 9711....		\$2,634,231	\$2,634,231	\$4,243,853	\$4,042,381	
A 9712.600	SERIAL BOND BUS PRINCIPAL	\$300,142	\$300,142	\$402,642	\$439,892	
A 9712.700	SERIAL BOND BUS INTEREST	\$29,929	\$29,929	\$27,159	\$23,143	
A 9712....		\$330,071	\$330,071	\$429,801	\$463,035	
A 9731.600	BOND ANTICIPATION PRINCIPAL	\$1,430,000	\$1,560,000	\$50,000	\$215,000	
A 9731.700	BAN INTEREST	\$531,710	\$358,628	\$50,000	\$204,325	
A 9731....		\$1,961,710	\$1,918,628	\$100,000	\$419,325	
A 9785.600	LEASE PURCHASE PRINCIPAL	\$189,684	\$189,684	\$0	\$0	
A 9785.700	LEASE PURCHASE INTEREST	\$5,788	\$5,788	\$0	\$0	
A 9785....		\$5,788	\$5,788	\$0	\$0	
A 97....		\$5,121,484	\$5,078,402	\$4,773,655	\$4,924,742	3.2%
A 9950.900	TRANSFER TO CAPITAL FUND	\$700,000	\$1,748,081	\$100,000	\$100,000	
A 99....		\$700,000	\$1,748,081	\$100,000	\$100,000	
TOTAL CAPITAL		\$8,780,953	\$9,081,283	\$7,872,636	\$8,164,030	
CAPITAL AS A PERCENTAGE OF BUDGET		21.8%	22.9%	19.3%	19.6%	
CAPITAL INCREASE				-10.3%	3.7%	
TOTAL GENERAL FUND BUDGET		\$40,289,595	\$39,622,960	\$40,704,000	\$41,671,857	
INCREASE/(DECREASE) BUDGET				\$414,405	\$967,857	
BUDGET INCREASE/(DECREASE)				1.0%	2.4%	

2021-22 Property Tax Report Card

420701 - WESTHILL CSD

Contact Person: Steven Smith

Telephone Number: (315) 426-3210

	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)
Total Budgeted Amount, not Including Separate Propositions	40,704,000	41,671,857
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	22,372,917	22,671,557
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	22,372,917	22,671,557
F. Permissible Exclusions to the School Tax Levy Limit	1,132,387	1,135,796
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	21,240,530	21,535,761
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	21,240,530	21,535,761
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	1,818	1,729
Consumer Price Index	1.81%	1.23%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	3,476,402	3,408,618
Assigned Appropriated Fund Balance	2,158,163	2,460,181
Adjusted Unrestricted Fund Balance	3,529,824	3,924,452
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.67%	9.42%

Schedule of Reserve Funds

Reserve Type	Reserve Description *	Reserve Name	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021- 22 School Year
Capital ¹	To pay the cost of any object or purpose for which bonds may be issued.	Turf Field	300,000	300,000	n/a
Workers' Compensation	To pay for Workers Compensation and benefits.		375,000	375,000	n/a
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.		92,124	92,124	n/a
Tax Certiorari	To establish a reserve fund for tax certiorari settlements		397,708	397,708	n/a
Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.		238,633	238,633	n/a
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System		966,958	966,958	n/a

¹Requires voter authorization to establish and use.

WESTHILL CSD - NEW YORK STATE REPORT CARD [2019 - 20]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved waiver and the memorandum from the Office of Accountability entitled " 2019-20 Accountability Implications to Address the COVID-19 Crisis ."

2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

TARGET DISTRICT

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (61.38 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Targeted Support and Improvement
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
Black or African American	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."

Subgroup	Cohort	Number In Cohort	Grad Rate
All Students	4-Year	146	94.5%
	5-Year	159	93.1%
	6-Year	138	94.9%
American Indian or Alaska Native	4-Year	3	—
	5-Year	3	—
	6-Year	2	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	5	—
	5-Year	6	—
	6-Year	8	—
Black or African American	4-Year	13	—
	5-Year	13	—
	6-Year	10	—
Hispanic or Latino	4-Year	8	—
	5-Year	10	—
	6-Year	6	—
Multiracial	4-Year	2	—
	5-Year	0	—
	6-Year	4	—
White	4-Year	130	93.8%
	5-Year	144	95.1%
	6-Year	119	95%
English Language Learners	4-Year	2	—
	5-Year	1	—
	6-Year	0	—
Students with Disabilities	4-Year	40	75%

Subgroup	Cohort	Number In Cohort	Grad Rate
	5-Year	43	76.7%
Economically Disadvantaged	6-Year	38	81.6%
	4-Year	51	80.4%
	5-Year	46	80.4%
	6-Year	38	86.8%

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WESTHILL CSD

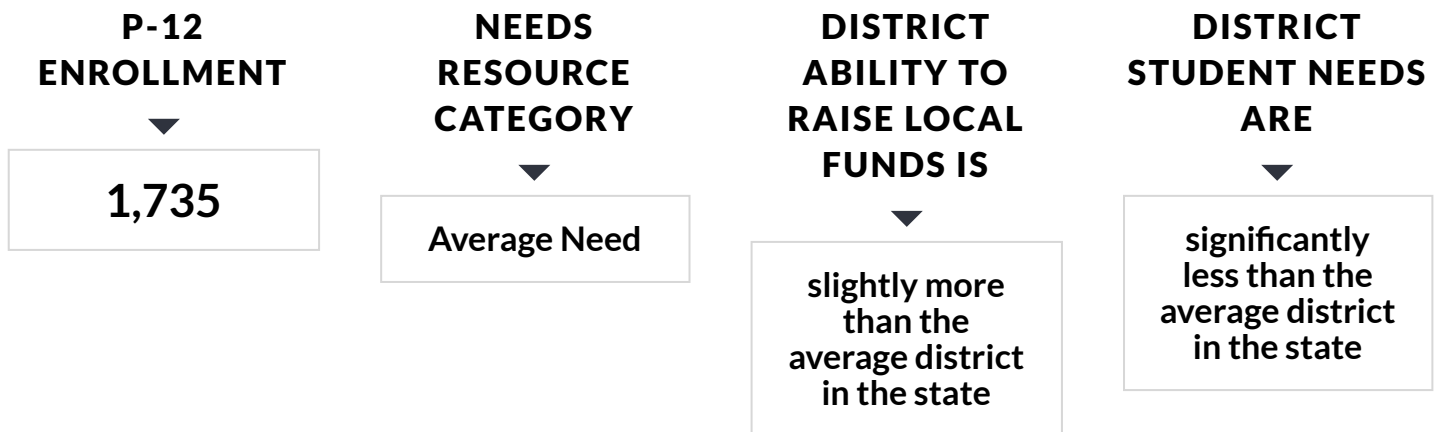
2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

What are the economic and student characteristics of this school district?



Student Demographics

Enrollment	WESTHILL CSD
All Students	1,735
Economically Disadvantaged	20%
Students with Disabilities	10%
English Language Learner	1%
» ? Help	

Report View One: How Much is Being Spent on Instruction and Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	WESTHILL CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$9,885.09
» B. Administration (B1 + B2 + B3)	\$928.96
» C. All Other Spending (C1 + C2 + C3)	\$865.26
D. Total School Level (A + B + C)	\$11,679.32
» E. Central District Instruction (E1 + E2 + E3 + E4)	\$243.30
» F. Central District Administration (F1 + F2 + F3)	\$1,454.28
» G. All Other Central District Spending (G1 + G2 + G3)	\$2,745.37
H. Total Central District Costs	\$4,442.95
I. Total Spending (D + H)	\$16,122.27

Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal revenue source.

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district

expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	WESTHILL CSD
J. Total School Level Local/State Spending	\$11,366.71
» K. Total School Level Federal Spending	\$312.60
L. Total Central District Level Local/State Spending	\$4,255.11
M. Total Central District Level Federal Spending	\$187.85
N. Total District and School Spending (J + K + L + M)	\$16,122.27

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas in This School and School District?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services. Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central District Costs (Row H)

Exclusions: What other spending is not included in the per pupil amounts shown above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	WESTHILL CSD
1. Transportation	\$2,582,272.00
2. Charter School Tuition	\$57,243.00
3. Other Tuition	\$156,166.00
4. Debt Service	\$4,860,560.00
5. Other	\$8,337,823.00
Percent Excluded from Total	36%
Total Expenditures	\$43,966,203.00

NYS School Administrator Disclosure

DISTRICT NAME	TYPE	ID	TITLE	SALARY	BENEFITS	OTHER
Westhill Central School	1	1	Superintendent of Schools	\$ 187,500	\$ 49,893	3,000
Westhill Central School	2	1	Asst Sup't for Business	\$ 143,620	\$ 44,957	3,000
Westhill Central School	2	1	Asst Sup't for C&I	\$ 141,520	\$ 24,815	3,000

Chapter 474 of the Laws of 1996 and Education Law section 1608 required that the State Education Department prepare a statewide compilation of the salaries and other personnel costs of certain school administrators and make it available to all interested parties. Listed here are data, provided by school districts, of the salaries, employee benefits and other forms of remuneration for superintendents of schools (Type 1), deputy, assistant or associate superintendents (Type 2) and the salaries of any other certified school administrators or supervisors (Type 3) who are budgeted to be paid at or above a certain level (\$143,000 for 2021-22). This listing refers to information budgeted in May 2021 and expected to be paid in 2021-22 and applies to a particular position in a school district, not necessarily a particular individual. In order to fully understand the meaning of the data, clarification from individual districts may be necessary.

Salaries: The wages budgeted on an annual basis for the position. Districts should report the salaries of the superintendent, regardless of level, and of deputy, assistant or associate superintendents and other certified school administrators or supervisors paid in excess of the salary threshold of \$143,000.

Fringe: Fringe benefits are allowances and services provided by employers as compensation in addition to regular salaries and wages. The cost of fringe benefits includes employer contributions for social security, employee life, health, unemployment and workers' compensation insurance, pension plan costs and other similar benefits allowable under established written policies. If a salary figure is provided for a Type 1 or Type 2 position, this item may not be \$0.

Other: The annualized monetary value of any and all forms of compensation not included under Salaries or Fringe for Type 1 or 2 positions. Examples include (but are not limited to) employer expenses for additional insurance and/or annuities, housing allowance, moving allowance, the personal use of a vehicle and/or residence, professional organization membership fees or dues, and other expenses. This item might be \$0, if the total compensation for a position was included in Salaries and Fringe above.

Equalized Total Assessed Value 1,124,641,113

School District - 313201 Westhill

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	15	76,180,743	6.77
13100	CO - GENERALLY	RPTL 406(1)	16	132,436,073	11.78
13350	CITY - GENERALLY	RPTL 406(1)	1	2,174	0.00
13450	CITY O/S LIMITS - AVIATION	RPTL 406(7)	15	214,890	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	13	5,365,725	0.48
13800	SCHOOL DISTRICT	RPTL 408	6	19,212,641	1.71
14100	USA - GENERALLY	RPTL 400(1)	1	438,152	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	20	17,686,362	1.57
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	438,261	0.04
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	1,020,268	0.09
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	20	2,563,149	0.23
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	2,270,205	0.20
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	8	1,829,668	0.16
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	2,282,609	0.20
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	474,022	0.04
41400	CLERGY	RPTL 460	2	3,260	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	5	15,005	0.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	8,825	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	263	15,528,670	1.38
41834	ENHANCED STAR	RPTL 425	757	54,537,664	4.85
41854	BASIC STAR 1999-2000	RPTL 425	1,880	59,644,708	5.30
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	19	1,018,407	0.09

Equalized Total Assessed Value 1,124,641,113

School District - 313201 Westhill

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	376,043	0.03
Total Exemptions Exclusive of System Exemptions:			3,061	393,547,524	34.99
Total System Exemptions:			0	0	0.00
Totals:			3,061	393,547,524	34.99

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____