



PROPOSED 2023-2024 SCHOOL BUDGET

Dear District Residents:

The Board of Education approved the proposed 2023-2024 school budget on April 17th. The approved budget includes all the items necessary to maintain our schools. In addition to maintaining current staffing levels, we are extremely excited about the opportunities we can provide for our students. The proposed tax levy increase is 2.4%, which is equal to the tax cap. The consumer price index increased 6½% last calendar year. The proposed tax levy increase will generate \$560,347 in additional revenue. The projected tax rate increase is 2.6% for the Town of Geddes and 2.4% for the Town of Onondaga; however, actual tax rate increases won't be available until August.

The 2023-2024 budget proposal would authorize expenditures up to \$47,010,551. This is a 6½% increase from the current year budget of \$44,149,992. In summary, the 2023-2024 budget can be broken down as follows:

Component	2023-24	% of budget	2022-23	% of budget
Administrative	\$ 4,026,115	8.6%	\$ 3,940,172	8.9%
Program	32,715,965	69.6%	31,470,552	71.5%
Capital	<u>10,268,471</u>	21.8%	<u>8,739,268</u>	19.6%
	\$47,010,551		\$44,149,992	

As the Legislature did not adopt the New York State budget prior to April 17, the district estimated state aid at \$21,034,970 in anticipation that Westhill's foundation aid will be fully funded. The increase in foundation aid and projected building aid is a \$3,343,667, or 18.9% increase over 2022-2023. The 2023-2024 budget absorbs three school patrol officers, three English as a New Language teachers and two instructional coaches that were funded last year from the Coronavirus Response and Relief Supplemental Appropriations Act.

We continue to make school safety a priority. This school year we have formed a partnership with the Geddes Police Department to have a School Patrol Officer in each of our buildings, completed construction at each building for a single point of entry, added safety glass in key locations, added cameras, upgraded locks and reinforced doors, just to name some of the safety enhancements that have been made.

Thank you once again for your continued support of the Westhill Central School District's budget development process. We certainly appreciate the investment that each of you make in the education and future of each individual Westhill student.

Your Board of Education

PUBLIC HEARING
Tuesday, May 9, 2023
7:00 PM
Westhill High School
Auditorium

BUDGET VOTE
Tuesday, May 16, 2023
7:00 AM - 9:00 PM
Westhill High School
Auditorium Foyer
(Grand Avenue Entrance)

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2023-2024 School Budget Overview

SUMMARY OF EXPENDITURES

The total appropriation amount of the proposed 2023-2024 school budget is \$47,010,551.

		<u>Percentage of Budget</u>				
	2023-24	2023-24	2022-23	2021-22	2020-21	2019-20
Administrative	\$ 4,026,115	8.6%	8.9%	8.9%	8.9%	8.8%
Program	32,715,965	69.6%	71.3%	71.5%	71.7%	69.4%
Capital	<u>10,268,471</u>	21.8%	19.8%	19.6%	19.3%	21.8%
	\$47,010,551					

SUMMARY OF REVENUES

The total estimated revenue amount of the proposed 2023-2024 school budget is \$47,010,551.

		<u>Percentage of Budget</u>				
	2023-24	2023-24	2022-23	2021-22	2020-21	2019-20
State Operating Aid	\$16,349,845	34.8%	31.6%	29.6%	29.3%	29.2%
State Building Aid	<u>4,685,125</u>	10.0%	8.5%	8.4%	8.3%	9.6%
Total State Aid	21,034,970	44.7%	40.1%	38.0%	37.6%	38.8%
Tax Levy	23,688,313	50.4%	52.4%	54.4%	55.0%	54.1%
Miscellaneous	1,188,047	2.5%	2.4%	2.0%	2.5%	2.4%
Appropriated Fund	<u>1,099,221</u>	2.3%	5.2%	5.6%	5.0%	4.6%
Balance	\$47,010,551					

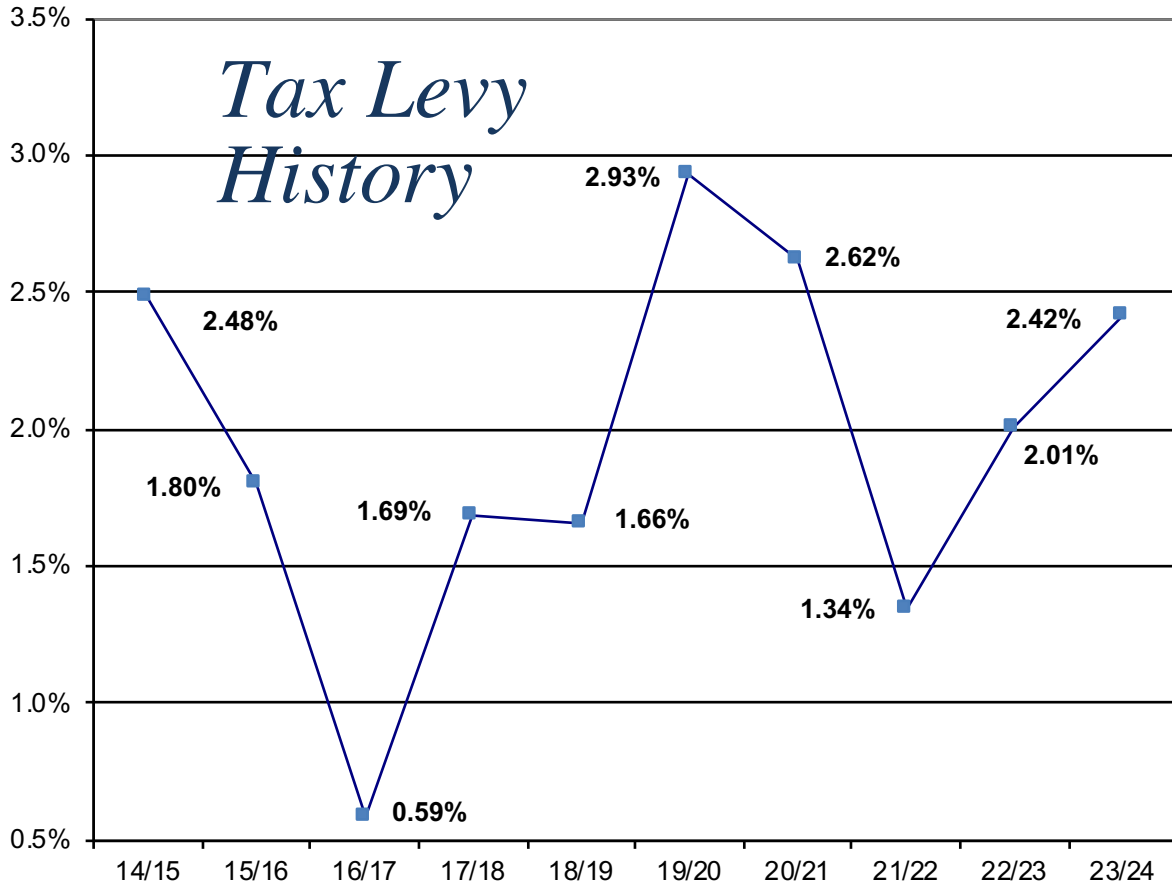
SUMMARY OF FUND BALANCE/RESERVES

The total estimated fund balance/reserves appropriated in the proposed 2023-2024 school budget is \$1,099,221. It includes \$100,000 to fund the replacement of windows.

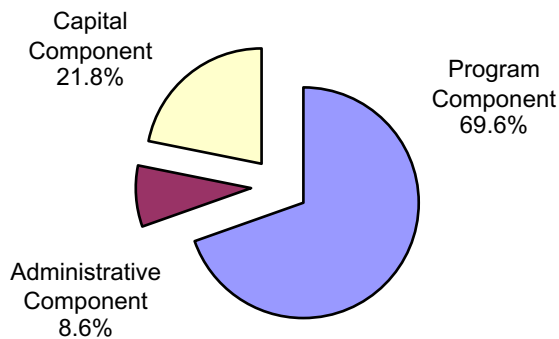
RESTRICTED FUND BALANCE

2021-22	3,220,495	(\$500,000 to the liability/cyber reserve fund)
2020-21	2,720,416	(\$68,000 from unemployment and \$350,000 to the capital reserve fund)
2019-20	2,438,207	(\$1,111,902 appropriation from the capital and liability reserve funds)
2018-19	3,548,702	(\$150,000 appropriation to the capital reserve fund)
2017-18	3,396,839	(\$850,000 appropriation to the capital reserve fund)

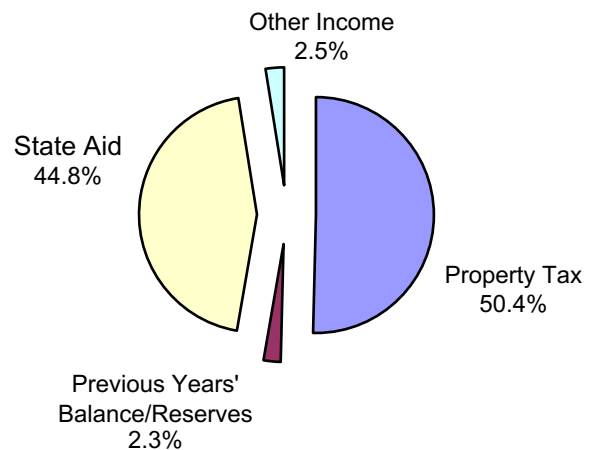
Tax Levy Changes



Expenditures by Component Category



Revenues by Funding Source



A detailed budget which includes the 2021-2022 School District Report Card has been posted on the district's website. Copies may be obtained in either the District Office or in any school main office.

Budget Components

ADMINISTRATIVE COMPONENT

As defined by the New York State Education Department, the administrative component provides funding for the support services of the District. This component is comprised of those expenses which are associated with the Board of Education, Central Administration, Central Services and Supervision of Regular School.

	Budget 2022-2023	Budget 2023-2024	Description
Board of Education	\$ 17,194	\$ 16,075	Costs associated with legal notices, clerk's salary, supplies, dues, appraisals and district meetings.
Central and Business Administration	\$ 756,048	\$ 784,180	Salaries for the Superintendent, Assistant Superintendent for Business Administration, clerical staff, district treasurer, payroll, accounts payable, expenses for tax collection, fiscal, audit and personnel services.
Central Services	\$ 461,399	\$ 506,149	Expenses associated with legal services, public information, data processing, insurance and BOCES administrative/rental charges.
Supervision-Regular School	\$ 1,498,774	\$ 1,510,794	Salaries for the Assistant Superintendent for Curriculum and Instruction, principals, assistant principals, Superintendent for Buildings & Grounds, Transportation Supervisor and office support staff in all buildings. Expenses for office supplies, postage and contractual services.
Fringe Benefits	\$ 1,206,757	\$ 1,208,917	Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees.
Total	\$ 3,940,172	\$ 4,026,115	

CAPITAL COMPONENT

As defined by the New York State Education Department, the capital component is comprised of those expenses which are associated with the operation and maintenance portions of the budget. Also included in this component is debt service.

	Budget 2022-2023	Budget 2023-2024	Description
Operations/Maintenance	\$ 2,699,528	\$ 3,027,742	Salaries for custodial staff, maintenance/grounds staff, building supplies, utilities, alarm and security services, plant maintenance and contracted services.
Assessments and Tax Refunds	\$ 25,500	\$ 25,500	Assessments for water and sewers; tax refunds.
Debt Service	\$ 5,296,681	\$ 6,485,047	Principal and interest payments; cash flow borrowing.
Capital Outlay	\$ 100,000	\$ 100,000	Partial window replacements.
Fringe Benefits	\$ 617,559	\$ 630,182	Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees.
Total	\$ 8,739,268	\$ 10,268,471	

Budget Components

PROGRAM COMPONENT

As defined by the New York State Education Department, the program component is generally the largest portion of the district budget. The items contained in this component represent the expenses for general instruction, special education, BOCES instructional programs, curriculum and staff development. In addition, pupil support services such as guidance, library, health, co-curricular, interscholastic and transportation are included in this component.

	Budget 2022-2023	Budget 2023-2024	Description
Teaching - Regular School	\$ 10,898,968	\$ 11,233,598	Salaries for teachers, teaching assistants and aides, and substitutes as well as allocations for supplies, equipment, teacher inservice, contractual, legal and BOCES services, including high school summer school.
Special Education	\$ 5,211,656	\$ 5,606,527	Salaries for special education teachers, teaching assistants, supplies, special tuitions, contractual and BOCES services.
Instructional Support Programs	\$ 3,681,806	\$ 3,597,295	Library-Media, Technology, Guidance, Health, Psychologist, Co-Curricular/Interscholastic, BOCES services and Community Census.
Transportation Services	\$ 2,213,951	\$ 2,290,600	Salaries for dispatcher, drivers, mechanics, equipment, supplies, fuel, contracted repair/maintenance and BOCES services.
Fringe Benefits	\$ 9,464,171	\$ 9,987,945	Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active and retired employees.

Total Program Component \$31,470,552 \$32,715,965

TOTAL BUDGET \$44,149,992 \$47,010,551

REVENUE SUMMARY FOR 2023-2024

Category	2022-2023	2023-2024	Difference
Basic State Aid (Foundation Aid)	\$ 9,697,607	\$ 11,882,071	\$ 2,184,464
State Aid - High Cost Aid	700,084	732,292	32,208
State Aid - Building Aid	3,747,975	4,685,125	937,150
State Aid - BOCES Aid/Transportation Aid	3,545,637	3,735,482	189,845
County Sales Tax Distribution	70,000	70,000	0
Other Income	969,602	1,118,047	148,445
Appropriated Fund Balance	2,291,121	1,099,221	-1,191,900
Property Tax Levy & Local Library	23,127,966	23,688,313	560,347
TOTAL REVENUES	\$ 44,149,992	\$ 47,010,551	\$ 2,860,559

Profile of Nominee

ANDREW HUNTER

Andrew Hunter is a lifelong resident of central New York. He is one of eight children, three of whom became teachers. He earned a bachelor of arts degree in political science from Le Moyne College and a master of science degree in education from SUNY Cortland. For over three decades, Andy was a secondary social studies teacher. In 2013, he received the Outstanding Secondary Teacher Award from the Central New York Council for the Social Studies (CNYCSS). In 2016, he was awarded the Outstanding Secondary Teacher Award from the New York State Council for the Social Studies (NYSCSS). In addition to being a successful and dedicated classroom teacher, he has extensive experience as a labor negotiator. His wife, Kathlene, is a speech language pathologist at Cherry Road School.



In 1995, they purchased their home in Westvale because of its location in the Westhill Central School District. There, they raised their three children (Benjamin, William and Claire) who attended Westhill Schools from kindergarten through 12th grade, graduated from Westhill High School and went on to continued academic success in college and graduate school.

In June of 2022, Andy retired from the Marcellus Central School District. His commitment to education did not end with retirement. He currently serves as an academic tutor in the Educational Opportunity Program (EOP) at Onondaga Community College. Further, through his work with the Onondaga Historical Association, he is committed to increasing the public's awareness and understanding of our rich local history. Andy believes that each successive generation has a sacred and moral obligation to provide the best possible education for all of its children and to do so in a fiscally responsible and prudent manner. Andy will bring more than 30 years of commitment and experience in public education, open-mindedness, transparency and a deeply held belief in the value of honest, public service.

ACQUISITION OF ST. ANN'S

There is a separate proposition for the acquisition of St. Ann's Church for \$2,750,000. When financed over thirty years the annual estimated tax impact is \$0.18/\$1,000 or \$31.50 for a property with an assessed value of \$200,000 and a basic STAR exemption. The property consists of 18.28 +/- acres of land and four structures. Upon voter approval, the Board of Education will create a long-range plan to advance additional opportunities for students, which may include moving the district office to free up instructional space at Walberta Park School, expanding our UPK Program and building a new transportation center to help us meet the electric bus mandate from NYS.



Propositions

General Budget

Yes

No

Shall the Board of Education of the Westhill Central School District in the Towns of Geddes and Onondaga be authorized to expend the sum of \$47,010,551 as general fund appropriations for the 2023-24 school year and to levy the necessary tax?

Vehicle Purchase Proposition

Yes

No

Shall the Board of Education of the Westhill Central School District be authorized to purchase and finance four (4) student transport vehicles, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$620,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$620,000, shall be issued.

Onondaga Free Library Proposition

Yes

No

Shall the Westhill Central School District levy and collect a tax, pursuant to Section 259 of the Education Law of the State of New York, in the sum of \$174,836 (which is an increase of \$5,092 from the levy currently in effect from 2022-23 in the sum of \$169,744) for the continuing support and maintenance of the free library services offered to district residents by the Onondaga Free Library?

Board of Election Seat

Each year, one of the five board seats stands for election to a five-year term. The seat currently held by James Wickersham will be on the ballot. Andrew Hunter has filed the necessary petition to be placed on the ballot. As of the date of this publication, no other petitions have been filed. Deadline to file a petition is April 18, 2023.

Property Acquisition

Yes

No

Shall the Board of Education of the Westhill Central School District be authorized to purchase approximately 18.28 acres of land and associated buildings and facilities of St. Charles – St. Ann’s Church located at 4471 Onondaga Boulevard, Syracuse, New York and expend a total sum not to exceed \$2,750,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by using \$750,000 from appropriated fund balance and by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$2,000,000 shall be issued.

Board of Education Eligibility Requirements

Generally, school board candidates must be a U.S. citizen, at least 18 years old, a qualified voter in the school district and able to read and write. They must be a resident of the district continuously for one year before the election. They cannot be employed by the board on which they will serve or live in the same household with a family member who is also a member of the same school board.

Absentee Ballots

If a qualified voter needs to have an absentee ballot mailed to them, a completed application form must be submitted to the District Clerk prior to 5:00 pm on Tuesday, May 9, 2023. If a resident does not need the ballot mailed to them, the completed application form must be submitted to the District Clerk by 5:00 pm on Tuesday, May 16, 2023. Any questions should be directed to Annette Iamondo, District Clerk, at 426-3272.

Voter Qualifications

As stipulated by New York State Law, the following qualifications must be met in order to vote:

1. You must be a citizen of the United States;
2. You must be at least eighteen years of age; and
3. You must be a resident of the district for at least thirty (30) days prior to May 16, 2023.

BOARD OF EDUCATION
 Westhill Central School District
 400 Walberta Road
 Syracuse, New York 13219-2214

Non-profit Organization
 U.S. Postage PAID
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 Syracuse, New York

BOARD OF EDUCATION
 Lisa M. O'Reilly, President
 Roseanne Scrimale, Vice President
 James K. Wickersham
 Andrew Starowicz
 Patrick Cassidy

The Westhill Central School District does not discriminate on the basis of age, color, religion, creed, disability, marital status, veteran status, national origin, sex or race in its employment practices or educational programs.

The total tax levy (the amount raised by the taxpayers of the district) for the proposed 2023-24 school budget is \$23,688,313. This amount increased by \$560,347, or 2.42% over last year. This increase is equal to the district's "tax levy limit". For the past ten years, the average annual tax levy increase has been less than 2%. The tax levy is one of the factors in determining the tax rate.

Estimated Tax Rate

In addition to the tax levy, final town assessments and the state equalization rates are required to finalize the tax rate. This information is not received by the school district until after the budget vote. Therefore, the tax rate information shown below is estimated based on the assumptions listed. The final tax rates are set by the Board of Education in August. The tax rate is the individual rate per thousand of assessed value that appears on the tax bill.

Estimated Total Annual Dollar Change for a Home Assessed at \$100,000			
Town of Geddes		Town of Onondaga	
Total Annual \$ Change	Tax Rate % Change	Total Annual \$ Change	Tax Rate % Change
* \$86.02	2.60%	\$72.20	2.42%
** \$86.12		\$72.19	

* Basic STAR exemption - \$774 Geddes & \$800 Onondaga¹ ** Enhanced STAR exemption - \$1,796¹

Above chart uses equalization rates similar to 2022-2023 and assumes no increase in total assessed value. Actual tax rates will vary after equalization rates and assessments are finalized in August.

¹Please be advised that the maximum STAR savings is calculated by the NYS Department of Taxation and Finance, <http://www.tax.ny.gov/pit/property/star/max-savings/school-district/sd31>.