



## PROPOSED 2021-2022 SCHOOL BUDGET

Dear District Residents:

During unprecedented times, and under challenging circumstances, the Board of Education approved the proposed 2021-22 school budget on April 12, 2021. The approved budget includes all the items necessary to maintain our schools. In addition to maintaining current staffing levels and opportunities for students, we are extremely hopeful that opportunities for students will return to pre-pandemic times. The proposed tax levy increase is 1.34%, which is equal to the tax cap. The consumer price index was 1.23% last calendar year. The proposed tax levy increase will generate \$298,640 in additional revenue. The projected tax rate increase is 1.35% for the Town of Geddes and 1.35% for the Town of Onondaga; however, actual tax rate increases won't be available until August.

The 2021-22 budget proposal would authorize expenditures up to \$41,671,857. This is a 2.4% increase from the current year budget of \$40,704,000. In summary, the 2021-22 budget can be broken down as follows:

Component	2021-22	% of budget	2020-21	% of budget
Administrative	\$ 3,724,448	8.9%	\$ 3,637,558	8.9%
Program	29,783,379	71.5%	29,193,806	71.7%
Capital	<u>8,164,030</u>	19.6%	<u>7,872,636</u>	19.3%
	\$41,671,857		\$40,704,000	

At this time, New York State aid to our district increased 6-1/3%, or \$942,749. We are still waiting on guidance as to how to appropriate additional monies from the federal government's Coronavirus Response and Relief Supplemental Appropriations Act, 2021 and the American Rescue Plan. Until such time, the Board of Education has appropriated fund balance in the interim to cover the difference.

The 2021-22 budget anticipates increased districtwide expenditures for mental health services, safety, and technology. We are also starting on a long range plan to make districtwide infrastructure improvements, beginning with a roof replacement over the Westhill High School art rooms. In 2020-21 the district increased student connectivity at Cherry Road School.

We continue to build upon the technology needs throughout the district, which became an overnight priority a year ago. Making sure not only that students have access to the hardware, but that the districtwide infrastructure supports that work will continue in the 2021-22 school year.

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 11, 2021**  
**7:00 PM**  
Westhill High School  
Auditorium

### BUDGET VOTE

**Tuesday, May 18, 2021**  
**7:00 AM - 9:00 PM**  
Westhill High School  
Auditorium Foyer  
(Grand Avenue Entrance)

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# 2021-2022 School Budget Overview

## SUMMARY OF EXPENDITURES

The total appropriation amount of the proposed 2021-2022 school budget is \$41,671,857.

			<u>Percentage of Budget</u>			
	<b>2021-22</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>
Administrative	\$ 3,724,448	8.9%	8.9%	8.8%	8.9%	8.9%
Program	29,783,379	71.5%	71.7%	69.4%	70.9%	71.9%
Capital	<u>8,164,030</u>	19.6%	19.3%	21.8%	20.2%	19.2%
	\$41,671,857					

## SUMMARY OF REVENUES

The total estimated revenue amount of the proposed 2021-2022 school budget is \$41,671,857.

			<u>Percentage of Budget</u>			
	<b>2021-2022</b>	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>
State Operating Aid	\$12,323,682	29.6%	29.3%	29.2%	30.4%	29.9%
State Building Aid	<u>3,505,247</u>	8.4%	8.3%	9.6%	9.2%	8.0%
Total State Aid	\$15,828,929	38.0%	37.6%	38.8%	39.6%	37.9%
Tax Levy	22,671,557	54.4%	55.0%	54.1%	54.7%	56.5%
Miscellaneous	842,371	2.0%	2.5%	2.4%	1.6%	1.4%
Appropriated Fund	<u>2,329,000</u>	5.6%	5.0%	4.6%	4.1%	4.3%
Balance	\$41,671,857					

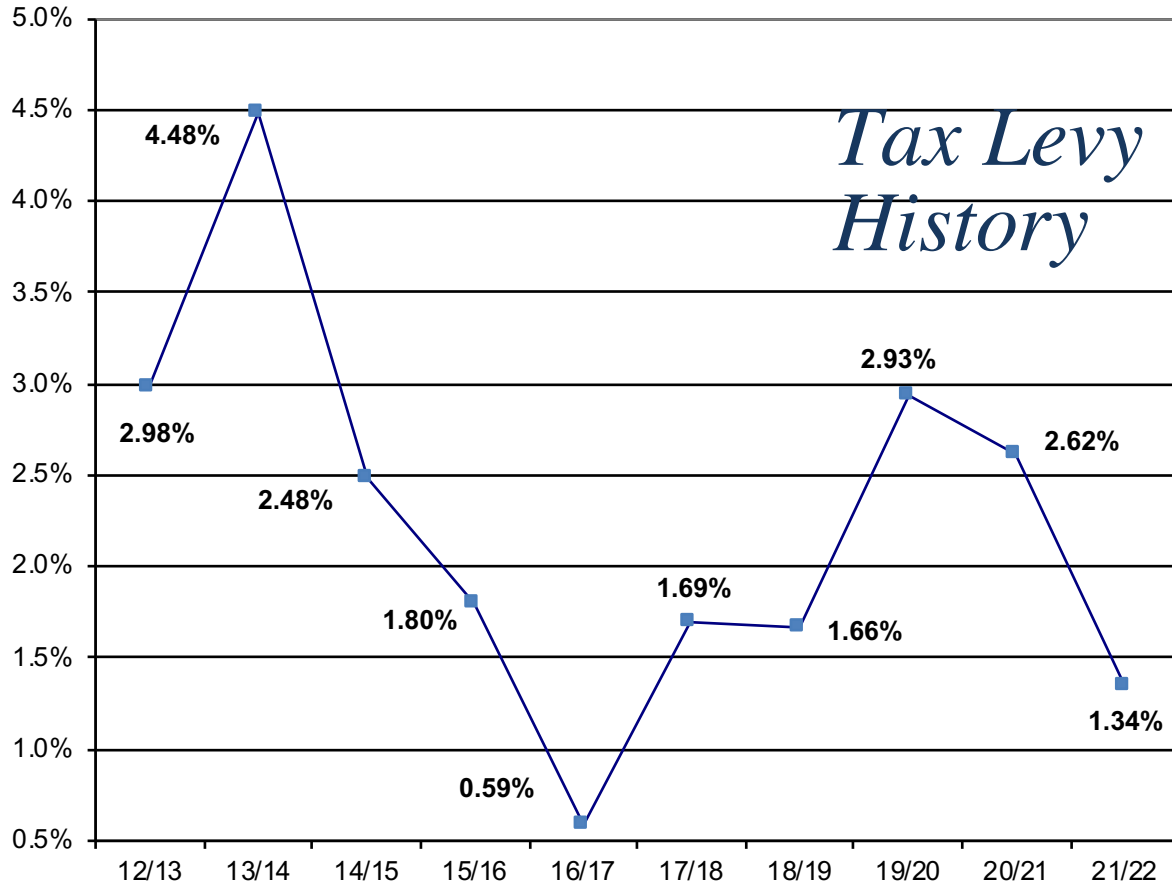
## SUMMARY OF FUND BALANCE/RESERVES

The total estimated fund balance/reserves appropriated in the proposed 2021-2022 school budget is \$2,329,000. It includes \$100,000 to fund the replacement of the roof over the art rooms at Westhill High School.

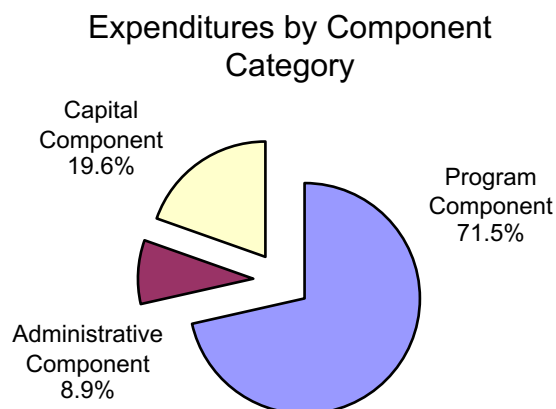
## RESTRICTED FUND BALANCE

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)
2016-17	2,545,442	(\$300,000 appropriation to the capital reserve fund)
2015-16	2,019,954	(\$425,000 appropriation from the capital reserve fund)

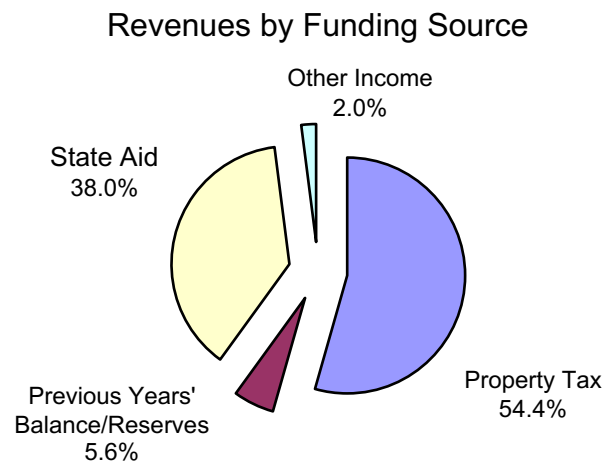
# Tax Levy Changes



## Expenditures by Component Category



## Revenues by Funding Source



*A detailed budget which includes the 2019-2020 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.*

	<b>Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Description</b>
Board of Education	\$ 16,879	\$ 17,043	Costs associated with legal notices, clerk's salary, supplies, dues, appraisals and district meetings.
Central and Business Administration	\$ 725,470	\$ 735,946	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	\$ 432,134	\$ 451,779	Expenses associated with legal services, public information, data processing, insurance and BOCES administrative/rental charges.
Supervision-Regular School	\$ 1,352,212	\$ 1,365,295	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	\$ 1,110,863	\$ 1,154,385	Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees.
<b>Total</b>	<b>\$ 3,637,558</b>	<b>\$ 3,724,448</b>	

## 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.*

	<b>Budget 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Description</b>
Operations/ Maintenance	\$ 2,403,005	\$ 2,476,685	Salaries for custodial staff, maintenance/grounds staff, building supplies, utilities, alarm and security services, plant maintenance and contracted services.
Assessments and Tax Refunds	\$ 20,500	\$ 25,500	Assessments for water and sewers; tax refunds.
Debt Service	\$ 4,773,655	\$ 4,924,742	Principal and interest payments; cash flow borrowing.
Capital Outlay	\$ 100,000	\$ 100,000	Westhill High School partial roof replacement.
Fringe Benefits	\$ 575,476	\$ 637,103	Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees.
<b>Total</b>	<b>\$ 7,872,636</b>	<b>\$ 8,164,030</b>	

# 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 2020-2021	Budget 2021-2022	Description
Teaching - Regular School	\$ 10,537,562	\$ 10,529,307	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	\$ 4,581,550	\$ 4,696,145	Salaries for special education teachers, teaching assistants, supplies, special tuitions, contractual and BOCES services.
Instructional Support Programs	\$ 3,352,023	\$ 3,400,099	Library-Media, Technology, Guidance, Health, Psychologist, Co-Curricular/Interscholastic, BOCES services and Community Census.
Transportation Services	\$ 2,099,150	\$ 2,170,488	Salaries for dispatcher, drivers, mechanics, equipment, supplies, fuel, contracted repair/maintenance and BOCES services.
Fringe Benefits	\$ 8,623,521	\$ 8,987,340	Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active and retired employees.

**Total Program Component \$29,193,806 \$29,783,379**

**TOTAL BUDGET \$40,704,000 \$41,671,857**

## REVENUE SUMMARY FOR 2021-2022

Category	2020-2021	2021-2022	Difference
Basic State Aid (Foundation Aid)	\$ 7,936,742	\$ 8,491,161	\$ 554,419
State Aid - High Cost Aid	583,551	365,074	-218,477
State Aid - Building Aid	3,372,175	3,505,247	133,072
State Aid - BOCES Aid/Transportation Aid	3,409,740	3,467,447	57,707
County Sales Tax Distribution	70,000	70,000	0
Other Income	931,893	772,371	-159,522
Appropriated Fund Balance	2,026,982	2,329,000	302,018
Property Tax Levy & Local Library	22,372,917	22,671,557	298,640
<b>TOTAL REVENUES</b>	<b>\$ 40,704,000</b>	<b>\$ 41,671,857</b>	<b>\$ 967,857</b>

# Profile of Nominee

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## LISA O'REILLY

Lisa, originally born in Syracuse, moved to Jefferson County as a child and graduated from South Jefferson Central School. She attended Le Moyne College where she met her husband, Shawn. They settled in Syracuse upon graduation and sought a home specifically in the Westhill School District twenty-one years ago, drawn to the school's small size and stellar academic reputation. They are raising three children and are proud to have seen two of their daughters cross the Westhill graduation stage. Megan is currently a junior at Ithaca College and Emily is a freshman at Le Moyne College. Their son, Drew, is a freshman in high school. Lisa received her B.S. in Business Administration with a concentration in Finance and a Minor in Mathematics from Le Moyne College. She worked for Deutsche Financial Services as their Regional Finance Manager. Shortly after the birth of their eldest daughter, Lisa returned to Le Moyne to work on her Master's Degree in Education. She resigned from her position to complete her student teaching and to stay home to raise their three children. In May of 2004, she received her M.S.T in Education. Lisa returned to the work force in 2017 and currently works full-time as Bryant & Stratton College's Market Business Office Manager serving both Syracuse campuses.



Lisa's volunteer service to our district began when she was invited to serve on Westhill's Facility Planning Committee formed around 2005 which brought forth the first phase of our current building project and was elected to the Westhill School Board in 2006. Lisa served as Vice President for several years before being nominated to serve as Board President in 2014 where continues to serve. She was also elected to represent Westhill, Marcellus, Lyncourt, Onondaga and Solvay school districts on the Onondaga-Cortland-Madison (OCM) BOCES Board of Education in 2008 and won election again in 2019 to continue to represent our component districts at that table. She has served on their Audit, District Superintendent evaluation and Board evaluation committees and currently serves as Chair of their Policy committee.

Lisa has found her board service in both venues to be very rewarding; "Our school Board of Education is a pleasure to work with. We all bring different perspectives and often different opinions to the table, but we are always unified when it comes to our commitment to doing what is best for students. We are always able to act productively to ensure our students receive the highest academic offerings and extra-curricular opportunities possible. The vast majority of our graduates are prepared for secondary education and seek it successfully but they are also prepared for their next step in the military or work force. Serving on this Board with the kind of support our district receives from our parents, community, teachers and administration is enviable. Working with two different Boards of Education has been a master class on the importance of quiet, supportive and consistent leadership. Truly understanding the Board's most effective role within the school and larger community has been an accomplishment I am very proud of, and if elected to another term, will make the transition seamless and fortify our school community's historical perspective and leadership as we welcome a new Superintendent this summer."

As a result of enhanced security  
procedures at the high school,  
**ALL VOTERS**  
are required to use the  
**GRAND AVENUE ENTRANCE**



# 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 \$41,671,857 as general fund appropriations for the 2021-22 school year and to levy the necessary tax?

## Vehicle Purchase Proposition

☐ Yes

☐ No

Shall the Board of Education purchase and, at the option of the Board, finance: two (2) minivan at an estimated cost not to exceed \$35,000 each, two (2) 22 passenger cut-away at an approximate cost of \$65,000 each, two (2) 66-passenger diesel engine school buses at an approximate cost of \$125,000 each, in fiscal year 2021-22; including necessary furnishings, fixtures and equipment and all other necessary costs incidental thereto and to expend a total sum not to exceed \$450,000 which is estimated to be the total maximum cost thereof, and levy a tax which is hereby voted for the foregoing in the amount of \$450,000, which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds, notes or installment purchase contracts are hereby authorized to be issued or executed at one time, or from time to time, in the principal amount not to exceed \$450,000 and a tax is hereby voted to pay the interest on said obligations when due?

## 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 \$164,800 (which is an increase of \$4,800 from the levy currently in effect from 2020-21 in the sum of \$160,000) for the continuing support and maintenance of the free library services offered to district residents by the Onondaga Free Library?

## 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.

## 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 Lisa O'Reilly will be on the ballot. Mrs. O'Reilly 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 19, 2021.

## 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 11, 2021. 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 18, 2021. 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 18, 2021.

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 2021-22 school budget is \$22,671,557. This amount increased by \$298,640, or 1.34% 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 2-1/3%. 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
* \$44.17	1.35%	\$43.90	1.35%
** \$44.17		\$38.90	

\* Basic STAR exemption - \$823 Geddes & \$815 Onondaga<sup>1</sup>    \*\* Enhanced STAR exemption - \$1,796<sup>1</sup>

Above chart uses equalization rates similar to 2020-21 and assumes no increase in total assessed value. Actual tax rates will vary after equalization rates and assessments are finalized in August.

<sup>1</sup>Please 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/sd31.htm>.