



2019-2020 Budget

Our Budget is about upholding the integrity of our commitment to provide quality programs and services to our children.

Westfield Academy and Central School
Excellence in Education

2019-2020 Budget Building Objectives

- Stay within the allowable tax levy limit
- Use of reserves will balance educational needs and long term financial stability
- Improve the quality of our educational program for every WACS student while maintaining the financial integrity of the district and being responsible to taxpayers

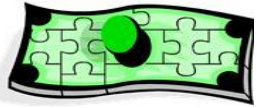
5 Year Budget Trends

• Year	Tax Levy	Budget	Students
• 15-16	1.86%	+2.44%	692
• 16-17	0.25%	+2.89%	687
• 17-18	1.53%	+0.18%	680*
• 18-19	1.50%	+3.72%	683*
• <u>19-20</u>	<u>0.00%</u>	<u>-0.01%</u>	
• Avg	1.03%	1.84%	

• * Does not include Pre-k

This proposed budget will:

- Maintain two full day and 2 half day Pre-k classes
- Preserve current level of academic programs, student services and extracurricular activities
- Support curriculum development
- Enhance student and campus safety
- Replace our 10 year old plow truck



Major Budget Factors

- Decrease of \$1,900 or 0.01% resulting in a 0.00% tax levy increase
- **A house assessed at \$100,000 will see no increase in their school taxes.***

Major Budget Cost Factors Include:

\$35,000 decrease in employee benefit costs

\$211,000 decrease in instructional salary costs

\$50,000 increase in transportation line for bus purchase

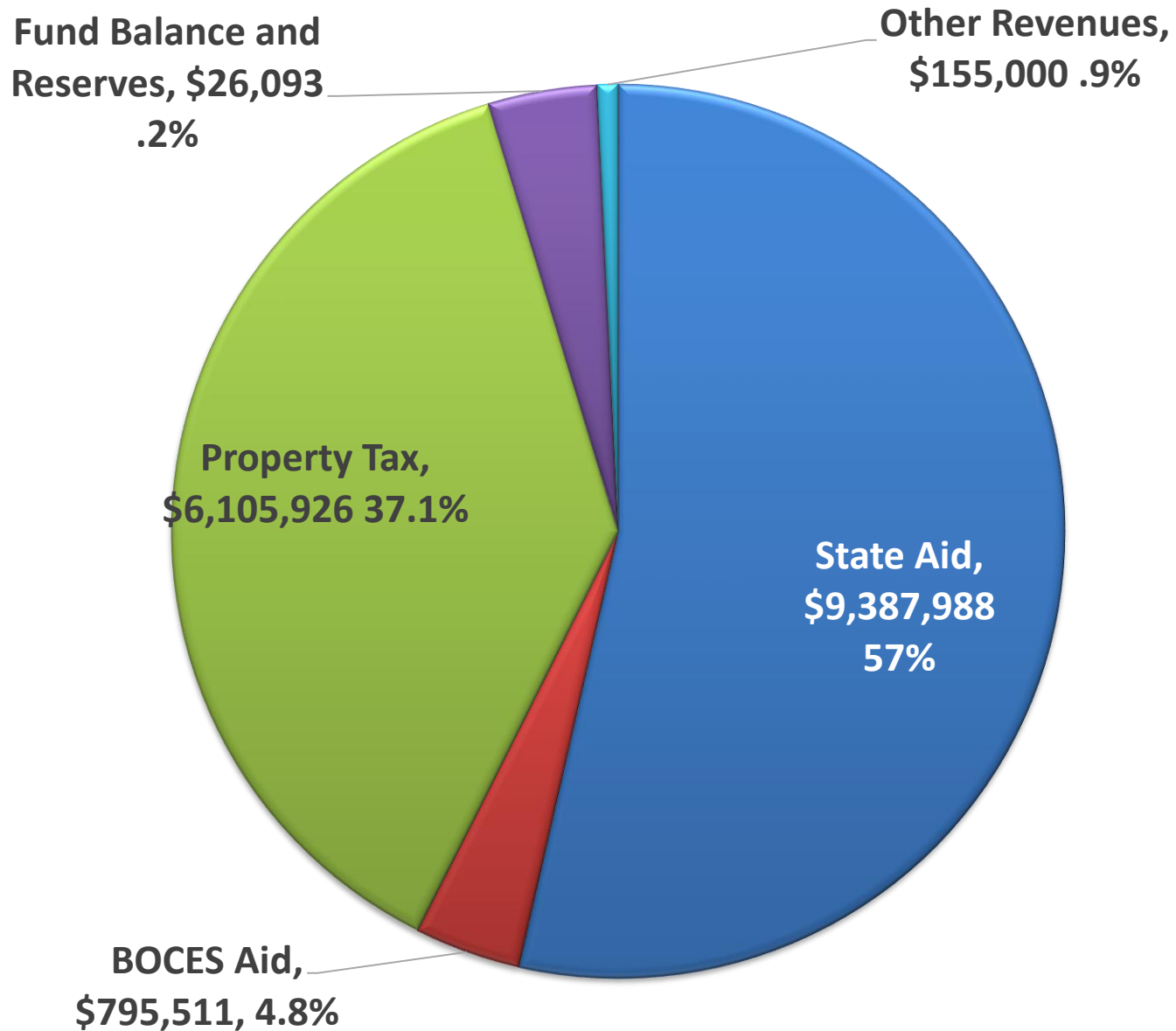
\$110,000 payment for BOCES Capital project

\$54,000 for a new plow truck

\$35,000 for email migration

***Assessments and Equalization Rates for 2019-20 will be released in August 2019 which could effect individual homeowner's tax bill.**

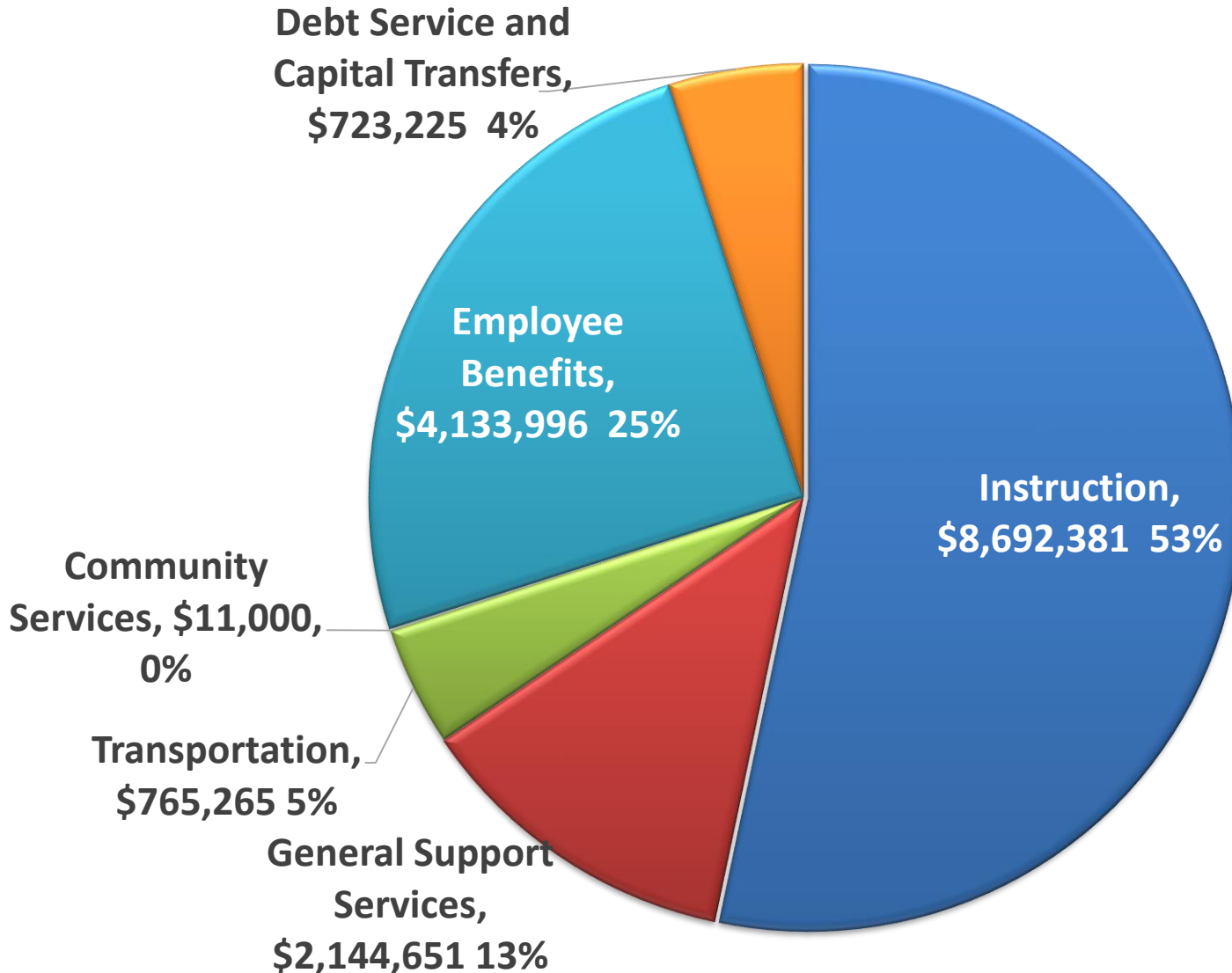
2019-2020 Proposed Revenues



Revenue Budget

Estimated Revenues	2018-19 Budget	2019-20 Proposed	Changed
Property Taxes	\$ 6,105,926.00	\$ 6,105,926.00	\$ -
State Aid	\$ 9,160,513.00	\$ 9,387,988.00	\$ 227,475.00
BOCES	\$ 776,878.00	\$ 795,511.00	\$ 18,633.00
Fund Balance	\$ 291,101.00	\$ 26,093.00	\$ (265,008.00)
Other Revenue	\$ 138,000.00	\$ 155,000.00	\$ 17,000.00
Total Revenues	\$ 16,472,418.00	\$ 16,470,518.00	\$ (1,900.00)

2019-2020 Proposed Expenditures



2019-20 Proposed Three Part Budget

Administrative

The Administrative Component
includes

- Board of Education and central administrative expenses
- Salaries and benefits of the Superintendent
- And certified school administrators and supervisors
- All other administrative costs not directly related to student services
- Program planning such as BOCES capital projects

Administrative Budget

		2018-2019		2019-2020	
State Function		Adopted		Proposed	Dollar
Administration	Description	Budget		Budget	Change
1010	Board Of Education	12,000.00		12,000.00	-
1040	District Clerk	4,025.00		3,900.00	(125.00)
1060	District Meeting	2,000.00		2,000.00	-
1240	Chief School Administrator	188,575.00		188,575.00	-
1310	Business Administration	200,277.00		186,670.00	(13,607.00)
1320	Auditing	22,200.00		22,200.00	-
1325	Treasurer	46,355.00		46,855.00	500.00
1330	Tax Collector	11,000.00		10,000.00	(1,000.00)
1345	Purchasing	1,980.00		2,020.00	40.00
1420	Legal	25,000.00		25,000.00	-
1430	Personnel	23,451.00		26,450.00	2,999.00
1480	Public Information and Services	-		-	-
1680	Central Data Processing	281,900.00		356,900.00	75,000.00
1910	Unallocated Insurance	70,150.00		70,150.00	-
1920	School Association Dues	6,000.00		6,000.00	-
1981	BOCES Administrative Costs	58,347.00		60,073.00	1,726.00
1983	BOCES Capital Expenses	47,612.00		158,265.00	110,653.00
2010	Curriculum Devel and Suprvsn	45,070.00		46,370.00	1,300.00
2020	Supervision-Regular School	326,248.00		298,816.00	(27,432.00)
2060	Research, Planning & Evaluation	12,764.00		22,543.00	9,779.00
2070	Inservice Training-Instruction	33,485.00		36,040.00	2,555.00
9000	Employee Benefits	333,523.00		330,720.00	(2,803.00)
Total Administration		1,751,962.00		1,911,547.00	159,585.00

Capital Budget

The Capital Component includes all:

- Transportation capital
- Debt service
- All facilities costs
- Annual debt service
- Total debt for District facilities financed by bonds and notes

Also, all expenditures associated with:

- Custodial/maintenance salaries and benefits
- Service contracts
- Equipment and supplies
- Utilities and maintenance repair of school facilities

Capital Budget

		2018-2019		2019-2020		
State Function		Adopted		Proposed		Dollar
Capital	Description	Budget		Budget		Change
1620	Operation of Plant	828,923.00		833,665.00		4,742.00
1621	Maintenance of Plant	92,028.00		133,428.00		41,400.00
1964	Refund on Real Property Taxes	500.00		500.00		-
5510	District Transportation Services	70,000.00		120,000.00		50,000.00
9000	Employee Benefits	250,142.00		248,040.00		(2,102.00)
9711	Serial Bonds-School Construction	603,019.00		598,225.00		(4,794.00)
9950	Transfer to Capital Fund	100,000.00		100,000.00		-
Total Capital		1,944,612.00		2,033,858.00		89,246.00

Program Budget

The Program Component includes all program expenditures, including:

- Salaries and benefits of teachers
- School administrators or supervisors who spend a majority of their time performing teaching duties
- All transportation operating expenses
- Salaries and benefits of transportation staff
- Diesel fuel and bus maintenance

Program Budget

		2018-2019		2019-2020	
State Function		Adopted		Proposed	Dollar
Program	Description	Budget		Budget	Change
2110	Teaching-Regular School	4,941,210.00		4,789,006.00	(152,204.00)
2250	Prg For Sdnts w/Disabil-Med Elgble	2,105,655.00		2,043,146.00	(62,509.00)
2280	Occupational Education(Grades 9-12)	392,900.00		357,499.00	(35,401.00)
2610	School Library & AV	122,974.00		120,365.00	(2,609.00)
2630	Computer Assisted Instruction	290,000.00		255,500.00	(34,500.00)
2810	Guidance-Regular School	257,023.00		259,569.00	2,546.00
2815	Health Srvc-Regular School	121,062.00		111,797.00	(9,265.00)
2820	Psychological Srvc-Reg Schl	56,126.00		58,259.00	2,133.00
2825	Social Work Srvc-Regular School	43,000.00		43,826.00	826.00
2850	Co-Curricular Activ-Reg Schl	69,130.00		73,693.00	4,563.00
2855	Interscholastic Athletics-Reg Schl	163,119.00		175,952.00	12,833.00
5510	District Transport Srvc-Med Elgble	583,970.00		620,965.00	36,995.00
5530	Garage Building	24,300.00		24,300.00	-
8060	Civic Activities	11,000.00		11,000.00	-
9000	Employee Benefits	3,585,375.00		3,555,236.00	(30,139.00)
9901	Transfer to Other Funds	9,000.00		25,000.00	16,000.00
Total Program		12,775,844.00		12,525,113.00	(250,731.00)

Budget Component Summary

		2018-2019			2019-2020	
		Adopted	%		Proposed	%
Budget Component Summary		Budget	of Budget		Budget	of Budget
Administration		1,751,962.00	10.6%		1,911,547.00	11.6%
Program		1,944,612.00	11.8%		2,033,858.00	12.4%
Capital		12,775,844.00	77.6%		12,525,113.00	76.0%
		16,472,418.00	100%		16,470,518.00	100%

Required Attachments to Budget Statement

- Property Tax Report Card
- School Academic Report Cards
- District's Fiscal Accountability Supplement
- Administrative Salary Disclosure Notice
- Property Tax Exemption Report (from assessor)

A copy of the entire Budget Statement and attachments can be found on the District's website on the Business Office page

Fiscal Accountability Summary

THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$8,942,344	\$2,127,381
PUPILS	PUPILS
673	98
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$13,287	\$21,708

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

These data are from the 2016-17 school year.

Fiscal Accountability Summary

SIMILAR DISTRICT GROUP	
GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$1,616,375,219	\$690,335,708
PUPILS	PUPILS
145,08	24,630
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$11,093	\$28,028

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

These data are from the 2016-17 school year.

Fiscal Accountability Summary

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
\$33,589,192,945
PUPILS
2,646,512
EXPENDITURES PER PUPIL
\$12,692

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
\$15,340,293,380
PUPILS
467,779
EXPENDITURES PER PUPIL
\$32,794

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$22,640	\$23,616	\$24,712

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

These data are from the 2016-17 school year.

Budget Notice – Mailed May 8th

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-2020 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$16,472,418	\$16,470,518	\$16,080,717
Increase/Decrease for the 2018-19 School Year		- \$1,900	-\$391,701
Percentage Increase/Decrease in Proposed Budget		-0.01 %	-2.38%
Change in the Consumer Price Index		2.44%	

Budget Notice – Mailed May 8th

	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year *
A. Proposed Levy to Support the Total Budgeted Amount	\$6,105,926	\$6,105,926	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$6,105,926	\$6,105,926	\$5,714,225
F. Total Permissible Exclusions	\$	\$	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$6,148,276	\$6,239,665	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$6,105,926	\$6,105,926	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval)	\$42,350	\$133,739	

Budget Notice – Mailed May 8th

	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year *
Administrative Component	\$1,751,962	\$1,911,547	\$1,750,262
Program Component	\$12,775,844	\$12,525,113	\$12,729,301
Capital Component	\$1,944,612	\$2,033,858	\$1,601,154

* Items which are statutorily considered non-contingent expenses include: student supplies; community use of building and grounds; and certain equipment purchases (pursuant to Section 2023 of the Education Law).

Should the Budget Fail?

BOE Options:

- Go directly to a Contingency Budget or
- Conduct a Second vote (Same Budget, Amended Budget or Contingency with propositions)
- A failed second vote and/or contingency budget means
- \$391,701 in cuts to be within the Tax Levy Limit and to comply with current contingent budget rules

Resulting in the Elimination of:

- Funding for the Capital Outlay project that includes the acquisition and installation of additional school security
- The purchase of new bus for student transportation
- All equipment not specifically for student needs
- Public use of school buildings and grounds



2019-2020 Proposed Budget

- Voting May 21, 2019
- 12:00pm- 8:00 pm
- High School Gym Lobby
- Two BOE seats are up for election:
- Candidates are: Karan Foti, Thomas Tarpley and Wendy Dymment
- If you have any questions or comments about the 2019-20 budget please contact me at 326-2151 or email me at: ddavison@wacs2.wnyric.org

Voter Qualifications

- A qualified voter is a person who is:
- A citizen of the United States
- At least 18 years old
- A district resident for at least 30 days prior to the vote