

**Westfield Academy and Central Schools**  
**2021-22 Budget Study Session #2**  
**Business Official Notes**  
**February 22,2021**

This evenings Budget Session includes all Instructional Areas, Technology, Special Education and Pupil Services, with the exception of Interscholastic Athletics. There will be presentations from the Dr. Rockey, Mr. Markham, Mrs. Webb, and Mr. Tenamore.

The layout of my document, is very similar to the last presentation. I did add a column, the most left set of numbers, that indicates the dollar change between the Proposed 2021-22 and the Adopted 2020-21 Amounts. A reminder that the 2019-20 Actual Expenditure amounts are impacted by COVID 19., and the 2018-19 Expenditures amounts, are listed for your information, as these were a full operating year. Also, for your reference, I again have also included the descriptions of the various Budget Accounts on the previous pages.

A few comments regarding the document.

First, as was the case with the last presentation, a number of the salary accounts need to be reviewed in detail. I am in the process of reviewing ALL SALARY accounts with Mrs. Anderson, because as you will see in the documents, a number of salary codes show a considerable increase, while others show a reduction or no increase. The district has multiple FEDERAL projects and other SPECIAL AID projects that directly impact the salaries. We generally do not know the complete status of some of these projects until very late in the year, so the practice is to charge the salaries to the GENERAL FUND, and then upon final approval of the projects/grants, we adjust a number of the Salary Accounts throughout the year. Also, Salaries are based off of today's FTE, there have been **no ADJUSTMENTS FOR POTENTIAL RETIREMENTS** or other staff changes. So, as we go through the presentations, we will not make general comments about the salaries, unless questioned. I am reviewing all salary codes as I work through the budget process. Second, BOCES SERVICES are still primarily projected with a 3% increase, final numbers and budget amounts have yet to be determined.

**Section 1: 2010 2020 2060 2070 Accounts**

The majority of the budget in this group of codes is for Administrative Personnel, along with BOCES Services. Obviously, account 2010-150-00-0000 salary code is being reviewed because in 2019-20, actual expenses amounted to \$53,629, then the 2020-21 budget amount was only \$42,000, therefore it shows a considerable increase over last years amount. The Principals may also comment about the Contractual and Supplies in these codes.

## **Section 2: 2610 2630 2810 2815 2820 2825 2850 Accounts**

These accounts are the Pupil Services area, which cover a lot of areas. I can comment on the Guidance Salaries, (2810-150-00-0000) this increase is primarily because one of the staff members hits the large increment (\$7,000+-) on the salary schedule and the Guidance Secretary, (2810-160-00-0000), increased by 1 ½ hours per day for 247 contractual days, an increase of approximately \$8,491. I wanted to mention Health Services Salary specifically as well, because this area is impacted by COVID 19 coverage. Mr. Tenamore will be reviewing the Computer Assisted Instruction (2630) portion of this section.

## **Section 3: 2250 2259 2280 Accounts**

This section is a very large part of the budget. Dr. Rockey and Mrs. Webb will be reviewing the “2250” Programs for Students with Disabilities section of this. Just a note on the salaries here, you will see this code shows a reduction, so obviously they need to be reviewed in detail.

Account “2259-490-00-0000” is for Boces Services, ELL Services. As you can see, the budget amount for this code was zero in 2020-21, although we did spend \$65,096 in 2019-20, and \$66,400 in this current year.

## **Section 4: 2110 Accounts**

This is the instructional portion of the budget. The document is broken up into three sections; “District Wide”, “Dr. Rockey” and “Mr. Markham”. These District Wide accounts are primarily the salary lines, as well as Resource Officer and Boces Services. Part of the issue I am having with salaries is in 2020-21, Account 2110-121-00-0000 Teacher Salaries 4-6 was added, however, no staff were allocated to this code. I have been working with Mrs. Anderson to identify all instructional staffing so that I may get them properly coded in the payroll accounting system.

School Resource Officer (2110-406-00-0000) continues to be budgeted for at \$20,000.

Boces Services section is still being finalized, and a 3% increase is currently budgeted for.

Dr. Rockey and Mr. Markham will review their sections of the instructional budget.

The 2021-22 Proposed Budget portion of the accounts presented this evening Totals \$9,130,281, an increase of \$438,713, or 5.04% over the 2020-21 Adopted Budget amount of \$8,691,568. This draft of the budget includes the initial requests of all administrators, and as we work through finalizing the TOTAL 2021-22 Proposed Budget, modifications will need to be made.

**Westfield Academy and Central Schools**

**2021-22 Budget Study Session #2**

**February 22,2021**

**ADMINISTRATION, INSTRUCTIONAL, COMPUTER ASSISTED  
INSTRUCTION, SPECIAL EDUCATION**

**Presentations by**

**Mrs. Amy Webb, Special Education  
Mr. Can Tenamore, Computer Assisted Instruction  
Dr. Mary Rockey, Elementary School  
Mr. Corey Markham, Middle-High School**

## A2010 CURRICULUM DEVELOPMENT AND IMPROVEMENT

A portion of the Director of Curriculum salary are budgeted here as well as funds to provide teacher training needed to implement new programs.

## A2020 SUPERVISION

The costs associated with the administrative operations of each school including the salaries of Principals and Clerical staff are reflected here.

## A2060 BOCES FINANCE/LEGISLATION

The costs associated with the exploration of component school district compatibility with local, state and federal funding opportunities.  
Grant application development and submission for participating districts.

## A2070 IN-SERVICE TRAINING INSTRUCTION

This cost is for ongoing teacher training provided through BOCES.

**WESTFIELD CSD**  
Budget Development worksheet  
Fiscal Year: 2022  
Fund: A GENERAL FUND

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2010 CURRICULUM DEVELOPEMENT AND SUPERVI</b>						
2010-150-00-0000	DIRECTOR OF CURRICULUM	15,121	57,121	42,000	53,629	39,901
2010-490-00-0000	BOCES PROFESSIONAL DEV	160	5,740	5,580	6,155	5,956
	2010 Function Subtotal	15,281	62,861	47,580	59,784	45,857
<b>2020 SUPERVISION-REGULAR SCHOOL</b>						
2020-152-00-0000	ADMINISTRATION K-5	2,348	83,762	81,414	67,090	67,997
2020-153-00-0000	ADMINISTRATION 6-12	4,300	94,100	89,800	91,888	108,889
2020-161-00-0000	ELEMENTARY SECRETARY	8,366	41,251	32,885	30,137	27,734
2020-162-00-0000	MIDDLE/HIGH SECRETARY	2,793	43,071	40,278	40,278	40,778
2020-400-19-0000	CONTRACTUAL K-5		1,000	1,000		9,633
2020-400-20-0000	REG SCH SPV / TRAVEL 9 -					9,021
2020-400-21-0000	CONTRACTUAL 6 -12		1,000	1,000		910
2020-402-00-0000	EQUIPMENT CONTRACTUAL	-2,700	7,500	10,200	6,236	6,998
2020-450-19-0000	SUPPLIES K-5		3,000	3,000	1,848	3,371
2020-450-20-0000	SUPPLIES 6-12	-450	2,550	3,000	2,834	3,099
2020-490-00-0000	BOCES-SUPERVISION REG	650	22,912	22,262	21,457	21,025
	2020 Function Subtotal	15,307	300,146	284,839	261,768	299,455
<b>2060 RESEARCH, PLANNING &amp; EVALUATION</b>						
2060-490-00-0000	BOCES FINANCE/LEGISLATION	900	29,558	28,658	30,182	29,572
	2060 Function Subtotal	900	29,558	28,658	30,182	29,572
<b>2070 INSERVICE TRAINING-INSTRUCTION</b>						
2070-490-00-0000	BOCES INSERVICE TRAINING	1,100	37,725	36,625	50,285	43,641
	2070 Function Subtotal	1,100	37,725	36,625	50,285	43,641
<b>Total GENERAL FUND</b>		<b>32,588</b>	<b>430,290</b>	<b>397,702</b>	<b>402,019</b>	<b>418,525</b>

### A2610 SCHOOL LIBRARY & AUDIOVISUAL

The salary for the Librarian, audio visual materials, library materials and supplies, are funded through State Aid.

### A2630 COMPUTER ASSISTED INSTRUCTION

Funds for the purchase of hardware and software as well as funds that support a variety of software packages used in the educational program, such as language arts, math, science, business, research, and ENL. This line also funded a portion of the cost of network engineering support to sustain our instructional technology infrastructure on a contractual basis through BOCES.

### A2810 GUIDANCE

Salaries of Guidance Counselors, clerical staff and contractual expenses.

### A2815 HEALTH SERVICES

School Nurses (1 RN and 1 LPN) and the School Physician provide preventative health services to students.

### A2820 PSYCHOLOGICAL SERVICES

The cost of the school psychologist.

### A2825 SCHOOL SOCIAL WORK SERVICES

The cost of school social worker.

### A2850 CO-CURRICULAR

Funding for personnel salaries that advise and chaperone school clubs and activities are provided through this account.

## Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2610 SCHOOL LIBRARY &amp; AUDIOVISUAL</b>						
2610-150-00-0000	LIBRARY SALARIES	2,401	82,412	80,011	79,185	77,894
2610-450-00-0000	SUPPLIES		1,000	1,000	918	620
2610-460-00-0000	SCH. LIBRARY INST MAT AID		7,600	7,600	6,912	6,523
2610-490-00-0000	BOCES LIBRARY SERVICES	1,000	33,000	32,000	35,137	26,625
	2610 Function Subtotal	3,401	124,012	120,611	122,152	111,662
<b>2630 COMPUTER ASSISTED INSTRUCTION</b>						
2630-220-00-0000	INSTRUCTIONAL HARDWARE		20,000	20,000	17,586	19,444
2630-450-00-0000	TECH MAT/SUP	6,000	6,000			
2630-450-00-COVD	TECH COVID MAT/SUP				5,188	
2630-460-00-0000	INSTRUCTIONAL SOFTWARE	2,500	12,500	10,000	12,557	10,456
2630-490-00-0000	BOCES COMPUTER ASSISTANCE	7,000	232,000	225,000	308,140	249,165
	2630 Function Subtotal	15,500	270,500	255,000	343,471	279,065
<b>2810 GUIDANCE-REGULAR SCHOOL</b>						
2810-150-00-0000	GUIDANCE SALARIES	10,173	196,425	186,252	184,013	181,416
2810-160-00-0000	GUIDANCE SECRETARIES	10,938	85,880	74,942	72,899	72,122
2810-400-00-0000	CONTRACTUAL		250	250	200	50
2810-450-00-0000	SUPPLIES	-2,550	750	3,300	532	447
	2810 Function Subtotal	18,561	283,305	264,744	257,644	254,035
<b>2815 HEALTH SERVICES-REGULAR SCHOOL</b>						
2815-160-00-0000	HEALTH SERVICE SALARY	16,667	99,367	82,700	97,628	129,842
2815-200-00-0000	EQUIPMENT		500	500		200
2815-400-00-0000	CONTRACTUAL		200	200		
2815-450-00-0000	SUPPLIES	-150	3,000	3,150	1,528	1,865
	2815 Function Subtotal	16,517	103,067	86,550	99,156	131,907
<b>2820 PSYCHOLOGICAL SERVICES-REG SCHL</b>						
2820-150-00-0000	SCHOOL PSYCH SALARY	5,001	66,713	61,712	84,817	58,273
2820-400-00-0000	CONTRACTUAL				150	
	2820 Function Subtotal	5,001	66,713	61,712	84,967	58,273
<b>2825 SOCIAL WORK SERVICES-REGULAR SCHOOL</b>						
2825-150-00-0000	SCHOOL SOCIAL WORKER	-6,515	38,903	45,418	43,826	43,311
	2825 Function Subtotal	-6,515	38,903	45,418	43,826	43,311
<b>2850 CO-CURRICULAR ACTIV-REG SCHL</b>						
2850-150-00-0000	CO-CURRICULAR SALARIES	521	69,456	68,935	67,073	72,786
2850-400-19-0000	ASSEMBLIES K - 5		1,000	1,000	350	
2850-400-20-0000	ASSEMBLIES 6 - 12	200	7,000	6,800	5,604	4,030
	2850 Function Subtotal	721	77,456	76,735	73,027	76,816
<b>Total GENERAL FUND</b>		<b>721</b>	<b>77,456</b>	<b>76,735</b>	<b>73,027</b>	<b>76,816</b>

### **A2250 STUDENTS WITH DISABILITIES**

Within these accounts are the costs of providing classroom and resource room services to students with special needs. Private school tuition and BOCES service costs associated with providing services to students with more involved needs are also budgeted in this set of accounts. The cost of administering the Committee on Special Education and supervising the Special Education Staff are included in this budgetary code. Salaries include that of the Teachers, Teacher Assistants/Aides, Clerical staff and home instruction costs.

### **A 2259 ENL: English as a New Language**

Costs associated with students whose native Language is other than English. Currently the district contracts with Erie 2 Boces for a 4 days per week, Itinerant Service.

### **A2280 OCCUPATIONAL EDUCATION**

Costs of tuition for Occupational Education at BOCES are budgeted in this account. Students participate in areas such as auto body and fender repair, cosmetology, practical nursing, and food service.



**WESTFIELD CSD**  
Budget Development worksheet  
Fiscal Year: 2022  
Fund: A GENERAL FUND

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2250 PROGRAMS FOR STUDENT WITH DISABILIT</b>						
2250-150-00-0000	TEACHER SALARIES	-3,838	914,223	918,061	841,048	877,713
2250-160-00-0000	OFFICE ASSISTANT	5,179	43,443	38,264	31,479	37,973
2250-162-00-0000	TEACHER AIDE/ASSISTANT	-14,458	250,114	264,572	244,426	261,464
2250-200-00-0000	EQUIPMENT	-1,000	2,000	3,000	1,006	1,277
2250-400-00-0000	CONTRACTUAL PT		50,000	50,000	29,480	43,240
2250-450-00-0000	SUPPLIES	-3,000	5,000	8,000	3,267	3,889
2250-470-00-0000	TUITION		180,000	180,000	46,488	62,792
2250-480-00-0000	TEXTBOOKS		2,000	2,000	236	155
2250-490-00-0000	BOCES SERVICES	50,000	650,000	600,000	503,305	392,503
	2250 Function Subtotal	32,883	2,096,780	2,063,897	1,700,735	1,681,006
<b>2259 Prg for English Language Learners</b>						
2259-490-00-0000	BOCES PRG ENG LANG LEARNE	67,996	67,996		65,096	
	2259 Function Subtotal	67,996	67,996		65,096	
<b>2280 OCCUPATIONAL EDUCATION</b>						
2280-490-00-0000	BOCES-OCCUPATIONAL EDUCAT	9,870	339,293	329,423	354,600	370,999
	2280 Function Subtotal	9,870	339,293	329,423	354,600	370,999
<b>Total GENERAL FUND</b>		<b>110,749</b>	<b>2,504,069</b>	<b>2,393,320</b>	<b>2,120,431</b>	<b>2,052,005</b>

**A2110 TEACHING REGULAR SCHOOL**

Included in this set of accounts are the costs of providing basic classroom instruction in Grades K-12. Salaries for Elementary and Secondary Teachers, Physical Education, Health, Music, Art, Teacher Assistants, School Monitors, Teacher Aides and Security are budgeted here. Funds for home instruction, substitutes, instructional equipment, subscriptions, library books, classroom materials and supplies and tuition costs for students placed in schools outside the District are also part of this budget item.

Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2110 TEACHING-REGULAR SCHOOL</b>						
2110-120-00-0000	TEACHER SALARIES K-3	39,325	1,350,158	1,310,833	1,544,231	1,636,988
2110-121-00-0000	TEACHER SALARIES 4-6	19,296	649,059	629,763		
2110-130-00-0000	TEACHER SALARIES 7-12	191,470	2,540,456	2,348,986	2,626,115	2,625,258
2110-141-00-0000	SUB TEACHER SALARIES	3,000	123,000	120,000	77,083	119,967
2110-142-00-0000	HOME INSTRUCTION SALARIES		15,000	15,000	12,825	14,280
2110-161-00-0000	CAFE MONITOR SALARIES		5,000	5,000		1,845
2110-162-00-0000	TEACHER AIDE/ASSISTANT	2,470	147,784	145,314	126,145	138,912
2110-400-00-0000	CONTRACTS & SERVICES		5,000	5,000	3,503	4,422
2110-406-00-0000	SCHOOL RESOURCE OFFICER		20,000	20,000	11,681	1,279
2110-470-00-0000	TUITION PD TO NYS PUB SCH	-2,500	2,500	5,000	800	1,909
2110-490-00-0000	BOCES-TEACHING REG SCHOOL	6,854	235,334	228,480	189,530	211,734
2110 Function Subtotal		259,915	5,093,291	4,833,376	4,591,913	4,756,594

District Wide

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2110 TEACHING-REGULAR SCHOOL</b>						
2110-200-19-0000	EQUIPMENT K -5		10,000	10,000	8,160	200
2110-401-19-0000	TRAVEL K -5	-2,000	3,000	5,000	1,207	239
2110-403-19-0000	EQUIPMENT REPAIR K-5		500	500		
2110-450-19-0000	SUPPLIES K-5		25,200	25,200	21,356	15,037
2110-450-19-COVD	ES COVID MAT/SUP				339	
2110-481-19-0000	TEXTBOOKS K - 5	200	25,000	24,800	25,461	32,949
2110 Function Subtotal		-1,800	63,700	65,500	56,523	48,425

DR. ROCKEY

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2110 TEACHING-REGULAR SCHOOL</b>						
2110-200-20-0000	EQUIPMENT 6 -12	-1,500	9,000	10,500	3,270	4,768
2110-401-20-0000	TRAVEL 6 -12	5,800	10,800	5,000	9,174	10,059
2110-403-20-0000	EQUIPMENT REPAIR 6-12	200	4,200	4,000	2,608	2,835
2110-450-20-COVD	HS COVID MAT/SUP				179	
2110-482-20-0000	TEXTBOOKS 6-12	-14,750	9,250	24,000	6,692	17,336
2110 Function Subtotal		-10,250	33,250	43,500	21,923	34,998

MR. MACKHAM

February 16, 2021

12:25:46 pm

WESTFIELD CSD

Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
<b>2110 TEACHING-REGULAR SCHOOL</b>						
2110-450-00-1000	INSTUCT SUPPLIES - CTE	-750	9,250	10,000	5,471	7,333
2110-450-00-1100	SUPPLIES - MUSIC	150	2,850	2,700	2,486	3,563
2110-450-00-1101	SUPPLIES - ART	-50	5,000	5,050	-1,439	5,742
2110-450-00-1201	SUPPLIES -HEALTH/PE	-1,700	650	2,350	1,258	2,038
2110-450-00-1300	SUPPLIES - ELA	-225	875	1,100	906	1,124
2110-450-00-1401	SUPPLIES - MATH	-700	700	1,400	755	1,225
2110-450-00-1402	SUPPLIES- COMPUTER		7,000	7,000	5,729	7,400
2110-450-00-1500	SUPPLIES- SCIENCE	-1,750	2,400	4,150	2,635	3,334
2110-450-00-1600	SUPPLIES- SOC STUDIES	-450	550	1,000	651	772
2110-450-00-1700	SUPPLIES-FOREIGN LANGUAGE	-200	450	650	1,197	910
2110-450-00-1801	SUPPLIES - PAPER		12,000	12,000	10,317	10,565
2110 Function Subtotal		-5,675	41,725	47,400	32,844	44,006

SUPPLIES- COMPUTER will be 0 moved to TECH. 7,000

MR. MACKHAM

Total GENERAL FUND 242,190 5,231,966 4,989,776 4,703,203 4,884,023