

Business Official Report

February 8, 2021

Tonight's budget proposal will be covering General Support,
Buildings and Grounds, and Transportation

In the packet in front of you, there are budget proposals that are presented in a line by line format. On the left side of each page are the budget account codes and their description. Moving across the page are four columns that include the 2021-22 PROPOSED BUDGET, 2020-21 ADOPTED BUDGET, 2019-20 ACTUAL EXPENDITURES and lastly the 2018-19 ACTUAL EXPENSES.

Each section does have a page that provides a description of what expenses are typically budgeted in each code.

BOCES Services have not yet been finalized, so in most cases, we have estimated an increase of 3%. These costs will be updated as we finalize participation with Erie 1 and 2 BOCES, and we will report back to the Board at that time.

Page 1: Board of Ed/District Clerk/District Meeting

**Overall increase of \$438

1. All line items are the same, except a small increase in the district clerk line due to anticipated contractual increases.
2. Please note that in 2019-20 there were COVID Material and Supplies in the amount of \$8,231. We are anticipating Elections to be back to the way they were, pre-Covid, so nothing has been budgeted. If dollars are needed, we will need to transfer funds to cover the additional expenses.

Page 2: Chief School Administrator

**Overall increase of \$5,202

1. There are anticipated contractual salary increases, and all other line items have remained the same from the previous year.

Page 3: Business Admin./Auditing/Treasurer/Tax Collector/Purchasing

**Overall increase of \$14,400

1. The majority (\$11,039) of the overall increase to these departments is due to contractual salary obligations for district staff.

2. An increase of \$2,800 in Audit Services based on BWB's RFP and minimal increase in BOCES costs.

Page 4: **Legal/Personnel/Records Management Officer**

**Overall increase of \$5,795

1. An increase in Legal Services accounts for \$5,000, and an estimated 3% in BOCES Services-Personnel.

Page 5: **Central Data Processing**

**Overall increase of \$10,710

1. At this time, we are projected to maintain the same budgeted amount for our computer services through ERIE 1 BOCES. Our IT department and administration recently met with BOCES and we are working through our services. An estimated 3% increase has been included at this time. Upon finalization of our BOCES Services, we will report back to the Board of actual BOCES costs.

Page 6: **Insurance/Dues/Refund of Property Taxes/BOCES Admin. & Capital**

**Overall decrease of \$12,320

1. We have budget for an industry standard slight increase in our general liability insurance. (+\$3,500)
2. The BOCES Costs for these areas, are ACTUAL. The Erie 2 BOCES Administration is increasing by \$1,795; BOCES Rent is increasing by \$5,619; and BOCES Capital is decreasing by \$23,234.

Page 7: **Operations and Maintenance of Plant**

**Overall increase of \$42,264

1. Josh is here to discuss some of the specific purchasing requests for buildings and grounds. Please note that there is a \$10,122 increase in contractual salaries, as well as the 3% estimate for BOCES Services, and all UTILITIES have remained the same from this year.

Page 8: Transportation & Bus Garage

**Overall decrease of \$16,296

1. Jacob is here to present the departments purchase requests for the upcoming budget year. You should note that there has been some movement of dollars amongst line items, and Jacob will discuss this in his presentation.
2. The decrease is spread between monitor salaries (which is based on projection), Bus Purchase, and tires, as well as projected Insurance premium for the Garage.
3. The Village Fuel is once again budgeted in this section, and you will see when we go over revenues, there is a corresponding Revenue code for the Villages reimbursement.

Net Increase of \$50,193 for all budget codes presented tonight.....

I would like to refer to this as Draft 1, and as we proceed through the budget process, and more information becomes finalized, any modifications required to the already presented budget codes, will be duly noted in the Business Official Reports.

A1010 BOARD OF EDUCATION

Expenses associated with membership in the New York State School Boards Association, Chautauqua County School Boards Association, professional publications and journals, conference attendance, board member travel, and various supplies.

A1040 CLERK OF THE BOARD

Portion of salary paid to the School District Clerk and Assistant District Clerk, and various supplies.

A1060 DISTRICT MEETINGS

Expense associated with District elections.

WESTFIELD CSD

Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditures	2018-19 Actual Exp.
1010 BOARD OF EDUCATION					
1010-400-00-0000	BOARD OF EDUCATION	14,000	14,000	11,232	14,920
	1010 Function Subtotal	14,000	14,000	11,232	14,920
1040 DISTRICT CLERK					
1040-160-00-0000	DISTRICT CLERK	6,438	6,000	6,000	4,930
1040-450-00-0000	SUPPLIES	250	250	29	264
1040-450-00-COVD	DIST CLERK COVID MAT/SUP			8,231	
	1040 Function Subtotal	6,688	6,250	14,260	5,194
1060 DISTRICT MEETING					
1060-400-00-0000	LEGAL NOTICES	2,000	2,000	1,547	1,971
	1060 Function Subtotal	2,000	2,000	1,547	1,971
Total GENERAL FUND		22,688	22,250	27,039	22,085

Selection Criteria

A1240 CHIEF ADMINISTRATOR

Costs related to the operation of the office of the Superintendent of Schools including salaries of the Superintendent, and clerical staff.

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

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditures	2018-19 Actual Exp.
1240 CHIEF SCHOOL ADMINISTRATOR					
1240-150-00-0000	CHIEF SCHOOL ADMIN	144,220	141,400	146,818	140,830
1240-160-00-0000	SECRETARY	54,782	52,400	53,226	51,928
1240-200-00-0000	EQUIPMENT	700	700	500	65
1240-400-00-0000	CONTRACTUAL	1,700	1,700	326	914
1240-450-00-0000	SUPPLIES	900	900	950	829
	1240 Function Subtotal	202,302	197,100	201,820	194,566
Total GENERAL FUND		202,302	197,100	201,820	194,566

Selection Criteria

A1310 BUSINESS ADMINISTRATION

Expenses associated with the business operation including the salaries of the Business Official and Business Office staff. Expenses also include the cost of materials and supplies, equipment purchases, contractual expenses, training for office staff, and postage for the District.

A1320 AUDITING SERVICES

Costs of mandated annual Independent Audit as well as the stipend paid for the Claims Auditor.

A1325 DISTRICT TREASURER

Cost associated with the salary of the School District Treasurer, contractual training, and supplies.

A1330 TAX COLLECTOR

Costs associated with the preparation, mailing and collection of School Taxes including the stipend paid to the Tax Collectors.

A1345 PURCHASING

Cost for participation in BOCES Cooperative Purchasing Services.

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

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	Proposed 5
1310 BUSINESS ADMINISTRATION					
1310-161-00-0000	BUSINESS ADMINISTRATION	80,000	80,000	74,749	96,552
1310-162-00-0000	ACCOUNT CLERK	51,475	47,818	43,360	43,582
1310-163-00-0000	OFFICE STAFF	37,778	35,090	32,603	34,223
1310-200-00-0000	EQUIPMENT	1,400	1,400	1,200	
1310-400-00-0000	CONTRACTUAL/ POSTAGE	30,000	30,000	30,111	28,248
1310-450-00-0000	SUPPLIES	2,250	2,250	897	3,906
1310-490-00-0000	BOCES SERVICES			7,200	
1310 Function Subtotal		202,903	196,558	190,120	206,511
1320 AUDITING					
1320-160-00-0000	CLAIMS AUDITOR	7,350	7,200	7,764	7,644
1320-400-00-0000	AUDIT SERVICES	17,800	15,000	14,840	15,400
1320 Function Subtotal		25,150	22,200	22,604	23,044
1325 TREASURER					
1325-160-00-0000	DISTRICT TREASURER	51,398	46,854	46,545	45,983
1325-400-00-0000	CONTRACTUAL			374	
1325-450-00-0000	SUPPLIES	675	675	322	135
1325 Function Subtotal		52,073	47,529	47,241	46,118
1330 TAX COLLECTOR					
1330-160-00-0000	TAX COLLECTOR	5,000	5,000	5,000	5,000
1330-450-00-0000	SUPPLIES	5,500	5,000	5,193	5,370
1330 Function Subtotal		10,500	10,000	10,193	10,370
1345 PURCHASING					
1345-490-00-0000	BOCES SERVICES	2,121	2,060	2,020	1,980
1345 Function Subtotal		2,121	2,060	2,020	1,980
Total GENERAL FUND		292,747	278,347	272,178	288,023

Selection Criteria

A1420 LEGAL SERVICES

The district has on retainer a legal firm to handle legal issues, negotiations, personnel matters, tax proceedings and law suits. In addition, this account includes the cost of legal counsel for the issuance of long and short term obligations.

A1430 PERSONNEL

This BOCES service provides access to Labor Relations Services staff for advice and assistance with labor and personnel relations matters, including at the table negotiations.

A1460 RECORDS MANAGEMENT

Costs related supplies needed for record management and retention.

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

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditures	2018-19 Actual Exp.
1420 LEGAL					
1420-400-00-0000	LEGAL SERVICES	25,000	20,000	29,207	35,845
	1420 Function Subtotal	25,000	20,000	29,207	35,845
1430 PERSONNEL					
1430-490-00-0000	BOCES SERVICES- PERSONNEL	27,245	26,450	44,725	27,124
	1430 Function Subtotal	27,245	26,450	44,725	27,124
1460 RECORDS MANAGEMENT OFFICER					
1460-450-00-0000	RECORDS MANAGEMENT	500	500		
	1460 Function Subtotal	500	500		
Total GENERAL FUND		52,745	46,950	73,932	62,969

Selection Criteria

A1680 BOCES SERVICES

Central Data Processing -

Computer services through ERIE 1 BOCES. Includes: test scoring, NYS data collection, report card maintenance, software maintenance, WinCap RIC, consumable supplies purchased, broadband, network consulting, staff email, school website.

WESTFIELD CSD
Budget Development worksheet
Fiscal Year: 2022

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditures	2018-19 Actual Exp.
1680 CENTRAL DATA PROCESSING					
1680-490-00-0000	BOCES-CENTRAL DATA PROCES	367,610	356,900	385,862	401,532
	1680 Function Subtotal	367,610	356,900	385,862	401,532
Total GENERAL FUND		367,610	356,900	385,862	401,532

Selection Criteria

A1910 UNALLOCATED INSURANCE

Insurance cost entails coverage for general liability, property damage; school based legal liability and student accidents.

A1920 UNALLOCATED INSURANCE

School Association Dues cover membership fees for school participation in various programs, such as: SAANYS, NYSMMA, National Honor Society and Middle States.

A1964 REFUND -REAL PROPERTY

This account covers those refunds for School Taxes that are due as a result to full valuation corrections.

A1981/1983 BOCES ADMINISTRATIVE CHARGES/SERVICES

1981: This code covers the District's share of the Central Administration operation cost of the Board of Cooperative Educational Services (BOCES). The proportion of the total cost assigned to each component district is the percentage of the county resident weighted average daily attendance (RWADA) of the district.

1983: Covered here is the District's share of the cost of the buildings of the BOCES Center and all rentals and leases of space from component districts. The total cost is prorated to each component school district in the county based on each district's percentage of the county RWADA (resident weighted average daily attendance) .

WESTFIELD CSD

Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditures	2018-19 Actual Exp.
1910 UNALLOCATED INSURANCE					
1910-400-00-0000	STUDENT ACCIDENT INS.	8,300	8,300	7,907	7,307
1910-401-00-0000	GENERAL LIABILITY INS.	67,500	64,000	69,450	61,023
	1910 Function Subtotal	75,800	72,300	77,357	68,330
1920 SCHOOL ASSOCIATION DUES					
1920-400-00-0000	SCHOOL ASSOCIATION DUES	6,000	6,000	4,100	4,063
	1920 Function Subtotal	6,000	6,000	4,100	4,063
1964 REFUND ON REAL PROPERTY TAXES					
1964-400-00-0000	REFUND REAL PROPERTY TAX	500	500		3,810
	1964 Function Subtotal	500	500		3,810
1981 BOCES ADMINISTRATIVE COSTS					
1981-490-00-0000	BOCES ADMINISTRATION	61,704	59,909	60,073	58,347
	1981 Function Subtotal	61,704	59,909	60,073	58,347
1983 BOCES CAPITAL EXPENSES					
1983-490-00-0000	BOCES RENT EXPENDITURES	34,194	28,575	29,049	28,404
1983-491-00-0000	BOCES CAPITAL EXPENDITURE	18,776	42,010	19,356	129,068
	1983 Function Subtotal	52,970	70,585	48,405	157,472
Total GENERAL FUND		196,974	209,294	189,935	292,022

Selection Criteria

A1620 OPERATIONS OF PLANT

Cost of custodial services to all District facilities. All utility costs, centralized service agreements, and the cost of complying with health and safety regulations promulgated by State and Federal Agencies are accounted for here. Salaries include that of General Maintenance Mechanic, Building Maintenance Mechanic, Custodians and Custodial Workers at all facilities. Also included is BOCES Safety/Risk Management Services.

1621 MAINTENANCE OF PLANT

Salaries include that of the Groundskeeper, district maintenance staff, cost of maintenance services for all grounds, including the cost of supplies to maintain our grounds, including courtyards, playgrounds, shrubbery, flower beds, yards, etc.

WESTFIELD CSD

Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditures	2018-19 Actual Exp.
1620 OPERATION OF PLANT					
1620-160-00-0000	MAINTENANCE SALARIES	410,491	401,615	346,245	333,716
1620-200-00-0000	EQUIPMENT	44,100	45,070	17,682	22,629
1620-400-00-0000	CONTRACTUAL	2,000	1,500	1,020	8,439
1620-401-00-0000	FIRE & BOILER	22,500	22,500	28,875	14,982
1620-402-00-0000	SERVICE CONTRACTS	55,000	53,000	52,935	56,315
1620-403-00-0000	BLDG EQUIPMENT REPAIR	13,000	11,500	9,464	9,624
1620-404-00-0000	BUILDING REPAIR	30,000	20,000	13,102	16,815
1620-405-00-0000	WATER	22,000	22,000	16,704	16,213
1620-406-00-0000	NATURAL GAS	65,000	65,000	39,998	49,672
1620-407-00-0000	ELECTRIC	70,000	70,000	62,783	61,907
1620-408-00-0000	TELEPHONE	14,000	14,000	12,864	11,472
1620-450-00-0000	BUILDING MATERIALS	25,625	20,000	16,721	20,457
1620-450-00-COVD	COVID BLDG MAT/SUP	2,000		2,023	
1620-450-31-0000	CLEANING SUPPLIES	35,000	35,000	27,516	29,556
1620-490-00-0000	BOCES SERVICES	13,302	12,915	13,040	13,210
	1620 Function Subtotal	824,018	794,100	660,972	665,007
1621 MAINTENANCE OF PLANT					
1621-160-00-0000	GROUNDS KEEPER SALARY	62,974	61,728	39,577	55,304
1621-200-00-0000	EQUIPMENT	13,300	17,200	40,878	3,889
1621-400-00-0000	CONTRACTUAL				80
1621-403-00-0000	B&G EQUIPMENT REPAIR	3,000	3,000	1,816	3,283
1621-450-00-0000	MATERIALS & SUPPLIES	25,000	10,000	6,331	12,359
	1621 Function Subtotal	104,274	91,928	88,602	74,915
Total GENERAL FUND		928,292	886,028	749,574	739,922

Selection Criteria

A5510 TRANSPORTATION

The cost of transporting students to six District Schools and more than fifty nonpublic programs are included in these accounts. The salaries of the Head Bus Driver, Bus Drivers, Mechanics, and Bus Monitors are provided for in addition to equipment, materials and supplies, insurance and fuel.

A5530 GARAGE BUILDING

These costs are for maintenance and utilities associated with the District's Bus Garage.

WESTFIELD CSD

Budget Development worksheet

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	Proposed 5
5510 DISTRICT TRANSPORTATION SERVICES					
5510-161-00-0000	DRIVER SALARIES	358,000	357,125	330,469	349,932
5510-162-00-0000	DRIVER SUB SALARIES	20,000	20,000	16,901	14,333
5510-164-00-0000	MONITOR SALARIES	49,186	60,000	41,075	26,037
5510-200-00-0000	EQUIPMENT	10,423	15,758	3,024	12,304
5510-210-00-0000	BUS PURCHASE	128,083	135,000	116,701	67,542
5510-400-00-0000	CONTRACTUAL	10,000	4,665	13,141	4,481
5510-401-00-0000	TRANS INSURANCE	16,500	15,000	16,227	13,250
5510-450-00-0000	SUPPLIES	4,600	2,600	608	1,428
5510-452-00-0000	PARTS & ACCESSORIES	30,000	30,000	19,520	27,503
5510-453-00-0000	DISTRICT FUEL	80,000	80,000	34,263	61,622
5510-453-00-5000	VILLAGE FUEL	65,000	65,000	43,032	
5510-454-00-0000	TIRES	5,200	7,200	6,577	7,196
5510-490-00-0000	DRIVER TRAINING	2,110	2,050	1,390	1,367
	5510 Function Subtotal	779,102	794,398	642,928	586,995
5530 GARAGE BUILDING					
5530-401-00-0000	BUILDING INSURANCE	4,000	5,000	3,162	2,354
5530-404-00-0000	BUILDING REPAIR	8,500	8,500	6,399	8,500
5530-405-00-0000	UTILITIES: WATER	3,600	3,600	3,079	3,318
5530-406-00-0000	UTILITIES: GAS	3,000	3,000	2,340	2,553
5530-407-00-0000	UTILITIES: ELECTRICITY	2,000	2,000	1,813	1,574
5530-408-00-0000	UTILITIES: TELEPHONE	1,000	1,000	858	974
	5530 Function Subtotal	22,100	23,100	17,651	19,273
Total GENERAL FUND		801,202	817,498	660,579	606,268

Selection Criteria

Asset	Year	Make	Capacity	School Serviced	Mileage	Daily Miles	Condition
80	2009	BB ALL AMERICAN	66C/44A	Spare	104,020	N/A	Fair
84	2012	BB ALL AMERICAN	66C/44A	Boces CTE	136,459	80	Rough
85	2013	IC CE	60C/41A	Spare	97,444	N/A	Good
86	2014	IC CE	60C/41A	WACS	73,515	68	Good
87	2015	IC AE	35C	P-Tech, LoGuidce, Maple Ave	114,636	130	Good
88	2015	CHEVY SUBURBAN	7C	Spare	75,791	N/A	Good
89	2016	IC CE	60C/41A	WACS	81,600	80	Good
90	2017	IC CE	48C 1WC	WACS	47,182	42	Good
91	2018	BB VISION	60C	WACS	44,366	60	Good
92	2018	CHEVY IMPALA	4C/5A	Spare	22,231	N/A	Good
93	2018	FORD E450	18C 1WC	Randolph Academy	46,266	140	Good
94	2018	FORD E450	29C 0WC	Hewe's, Chautauqua Lake Boces	38,775	89	Good
95	2020	BB VISION	60C	WACS	15,997	84	Good
96	2022	BB VISION	50C 1WC	WACS	2,125	75	New