

Budget Study Session #3
Westfield Academy and Central Schools
March 8,2021

Items of Discussion:

Interscholastic Athletics

Civic Activities

Employee Fringe Benefits

Debt Service

Inter-Fund Transfers

Property Tax Cap

2855—ATHLETICS

Salaries, equipment, fees, insurance and material and supplies for both Boys' and Girls' INTERSHCOLASTIC SPORTS are budgeted here. The Boces cost is for the assigning and payment of all game officials.

8060—CIVIC ACTIVITY-Patterson Library

The annual contribution to the PATTERSON LIBRARY is accounted for in this code.

March 03, 2021
10:04:25 am

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

Page 1

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenses
2855-150-00-0000	ATHLETIC SALARIES	-3,763	94,454	98,217	81,545	82,238
2855-200-00-0000	EQUIPMENT	-6,418	2,000	8,418	9,239	6,138
2855-400-00-0000	CONTRACTUAL	-700	500	1,200		1,513
2855-401-00-0000	RECONDITIONING		7,000	7,000	7,000	6,752
2855-402-00-0000	NORTH LAKE RENTAL		2,000	2,000	2,000	1,500
2855-403-00-0000	IMPACT CONCUSSION					1,000
2855-412-00-0000	REFEREES		30,645	30,645	22,814	16,322
2855-413-00-0000	LEAGUE DUES		5,500	5,500	2,448	1,602
2855-450-00-5000	SUPPLIES	-324	15,000	15,324	14,293	17,876
2855-450-00-COVD	AHTLETIC COVID MAT/SUP				575	
2855-490-00-0000	BOCES COACHING	-3,345	6,240	9,585	5,260	4,316
Total GENERAL FUND		-14,550	163,339	177,889	145,174	139,257

Selection Criteria

March 03, 2021
10:22:30 am

WESTFIELD CSD
Budget Development worksheet
Fiscal Year: 2022

Page 1

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Exenditure
8060-400-00-0000	CIVIC ACTIV / PATTERSON L		11,000	11,000	11,000	11,000
Total GENERAL FUND			11,000	11,000	11,000	11,000

Selection Criteria

9010—9060 EMPLOYEE BENEFITS

Mandated Employee Retirement (ERS and TRS), Social Security, Workers' Compensation, as well as HEALTH/DENTAL/VISION/105H and TSA-403B Contributions are all accounted for in this range of codes.

9711—9770 DEBT SERVICE

Included here are required contractual payments on Borrowed Funds for Capital Projects, both Principal and Interest payments. In addition, there are funds for the Districts Bond Anticipation Note for the 2019 CAPITAL PROJECT.

9901—9950 INTERFUND TRANSFERS

Interfund Transfer accounts, are the Districts Share for certain "projects" that must be accounted for in their own specific accounting records. Therefore, we must "TRANSFER FUNDS" generated in the General Fund, to:

SCHOOL LUNCH FUND: New this year. To cover the additional costs not being generated directly through the School Lunch/Breakfast program.

SPECIAL AID FUND: This represents the districts Mandated 20% share of the expenses for the Summer Handicapped Tuition, Maintenance and Transportation of the SCHOOL AGE Extended Program.

CAPITAL FUND: This represents the transfer of funds to the Capital Fund for the Districts "\$100,000 Capital Outlay" Project.

March 03, 2021
10:15:22 am

WESTFIELD CSD
Budget Development worksheet
Fiscal Year: 2022

Page 1

Fund: A GENERAL FUND

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Exenditure
9010-800-00-0000	STATE RETIREMENT	-10,925	254,075	265,000	223,631	227,036
9020-800-00-0000	TEACHER RETIREMENT	-1,540	689,460	691,000	564,449	715,261
9030-800-00-0000	SOCIAL SECURITY	9,941	659,941	650,000	578,071	594,788
9040-800-00-0000	WORKER'S COMPENSATION	32,000	132,000	100,000	120,920	154,090
9050-800-00-0000	PR/ UNEMPLOYMENT INSURANC				10,959	1,020
9060-800-00-0000	HEALTH INSURANCE	19,802	2,384,208	2,364,406	2,124,244	2,076,928
9060-800-00-0001	105 (H) CONTRIBUTIONS		40,000	40,000	64,322	26,112
9060-800-00-0002	403 (B) CONTRIBUTIONS		10,000	10,000	8,700	8,804
Total GENERAL FUND		49,278	4,169,684	4,120,406	3,695,296	3,804,039

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Exenditure
9711-600-00-0000	SERIAL BONDS - PRINCIPAL	15,000	455,000	440,000	425,000	370,000
9711-700-00-0000	SERIAL BONDS - INTEREST	-7,191	140,918	148,109	167,128	225,192
9770-700-00-0000	Bond ANT NOTES / INTER	159,894	159,894			
Total GENERAL FUND		167,703	755,812	588,109	592,128	595,192

Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Exenditure
9901-930-00-0000	TRANSFER TO SCHOOL LUNCH	15,000	15,000			
9901-950-00-0000	TRANSFER TO SPECIAL AID		25,000	25,000	114,767	22,319
9950-900-00-0000	TRANSFER TO CAPITAL FUNDS		100,000	100,000	1,329,952	100,000
Total GENERAL FUND		15,000	140,000	125,000	1,444,719	122,319

Selection Criteria

New York's Tax Levy "Cap" Formula: How does it add up?

Although often referred to as a "2 percent tax cap," New York's tax levy "cap" law does not restrict any proposed tax levy increase to 2 percent. Pursuant to the law, each school district must follow an 8-step calculation, outlined below, to calculate its individual "tax levy limit." That limit then determines what level of voter support is required for budget approval.

THE BASE FORMULA

The "quantity change factor," determined by the Dept. of Taxation and Finance for each district by Feb. 1. It's the year-to-year increase in the full value of taxable real property in a school district due to physical or quantity change (e.g., new construction). Increases in full value due solely to assessment changes are not included. This factor will not be less than 1.000, even if a district sees a decrease in its full property value. *The commissioner of taxation and finance is authorized to make rules/regulations that may adjust the calculation based on development on tax exempt land.*

The amount of the school district's current-year tax levy necessary to pay for court orders or judgments arising out of tort actions. Applies only to the portion that exceeds 5% of the school district's total prior-year tax levy. Tax certioraries do not qualify.

This factor, which accounts for inflationary change, is limited to the lesser of 2% or the change in the consumer price index.

The highest allowable tax levy (before exclusions; see below) that a school district can propose as part of its annual budget and need only a simple majority of voters (50% + 1) to pass the budget. Each school district will calculate and report its own tax levy limit.

#6,105,926
**PRIOR SCHOOL-YEAR
TAX LEVY**

**TAX BASE
GROWTH FACTOR** **1.0110**

**PILOTS RECEIVED IN
PRIOR SCHOOL YEAR** **NA**

**TAX LEVY TO PAY FOR SOME
COURT ORDERS / JUDGMENTS** **NA**

#20,187 **TAX LEVY TO PAY FOR
LOCAL CAPITAL COSTS**

**ALLOWABLE LEVY
GROWTH FACTOR** **1.0123**

**PILOTS RECEIVABLE IN
COMING SCHOOL YEAR** **NA**

#95.17 **AVAILABLE CARRYOVER
(IF ANY)**

TAX LEVY LIMIT
#6,323,702

The total amount of property tax revenue levied by the district for the current school year, adjusted for any excess tax levy that was identified for a previous year, including any interest earned.

The amount of revenue receivable by the school district in the current school year from payments in lieu of taxes, known as PILOTS. Certain commercial property owners (usually large corporations) enter into PILOT agreements to make annual payments instead of paying property taxes for a negotiated period of time.

The amount of the school district's current-year tax levy necessary to pay for construction/renovation of capital facilities/equipment (including debt service and lease expenditures) and transportation capital debt service (e.g., bus lease/purchase). Refers only to the portion paid with local tax dollars and does not include state building or transportation aid received. **The commissioner is authorized to make rules/regulations that may provide for adjustments based on a district's share of additional budgeted capital expenditures made by a BOCES.*

The amount of revenue the school district expects to receive in the coming school year from payments in lieu of taxes, or PILOTS.

If a district's current year tax levy was less than its tax levy limit, it must increase the coming year's tax levy limit by that amount or 1.5% of the current year's tax levy limit, whichever is less.

EXCLUSIONS TO BE ADDED

The law excludes certain portions of a school district's tax levy from the calculation above. A district can add these exclusions (described below) to its tax levy limit, increasing the amount of taxes the district is allowed to levy while still needing only a simple majority of voters for budget approval.

TAX LEVY TO PAY FOR SOME PENSION CONTRIBUTION COSTS

Applies only when the employer contribution rates set by the statewide pension systems (TRS and ERS) increase by more than 2 percentage points from one year to the next. Even with this exclusion, most—if not all—pension costs must be funded within a school district's tax levy limit.

TAX LEVY TO PAY FOR SOME COURT ORDERS/JUDGMENTS

The amount of the school district's coming-year tax levy necessary to pay for court orders or judgments arising out of tort actions. Only the amount that exceeds 5% of the school district's prior-year total tax levy can be excluded from the tax levy limit. Tax certioraries cannot be excluded.

TAX LEVY TO PAY FOR SOME LOCAL CAPITAL COSTS

The amount of the school district's coming-year tax levy necessary to pay for construction/renovation of capital facilities or equipment (including debt service and lease expenditures) and transportation capital debt service. This exclusion refers only to the portion paid with local tax dollars (i.e., does not include state building or transportation aid received).*

MAXIMUM ALLOWABLE TAX LEVY

The tax levy limit plus exclusions. This is the highest total tax levy that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (50% + 1) is required.

#6,345,413

