

Budget Study Session #4**Westfield Academy and Central Schools****March 22, 2021****Items of Discussion:**

- Updated Budget-Draft # 2
- State Category (3-Part Budget)
- Revenues

NOTES:

- Draft # 2 of Budget Totals \$16,993,953, this represents a \$465,614, or 2.82% increase over the 2020-21 Approved budget of \$16,528,399

- Increases of the following items, account for 95% of the Increase:

Transfer to School Lunch	\$ 15,000
Bond Anticipation Note	\$159,894
Workers Comp. & Health Insurance	\$ 51,802
Special Education Services	\$215,403

➤ 3 Part Budget Breakdown	<u>2020-21</u>		<u>2021-22</u>	
Administration	\$ 1,837,675	11.12%	\$ 1,857,055	10.92%
Capital	\$ 1,956,861	11.84%	\$ 2,126,981	12.52%
Program	\$12,733,803	77.04%	\$13,009,917	76.56%

- Revenues: Assumptions made in preparing the Revenues to Balance the Budget

Tax Levy Increase of \$119,676, 1.96%
 State Aid overall increase of 2.0%
 Additional State Aid of \$145,000 on Bond Anticipation Notes Expenses
 Same Allocation of \$50,000 from the Debt Service Reserve Fund
 Same Allocation of \$45,000 from Fund Balance

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
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	438	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	438	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
1240 CHIEF SCHOOL ADMINISTRATOR						
1240-150-00-0000	CHIEF SCHOOL ADMIN	2,820	144,220	141,400	146,818	140,830
1240-160-00-0000	SECRETARY	2,382	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	5,202	202,302	197,100	201,820	194,566
1310 BUSINESS ADMINISTRATION						
1310-161-00-0000	BUSINESS ADMINISTRATION	-3,437	76,563	80,000	74,749	96,552
1310-162-00-0000	ACCOUNT CLERK	3,657	51,475	47,818	43,360	43,582
1310-163-00-0000	OFFICE STAFF	2,688	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	2,908	199,466	196,558	190,120	206,511
1320 AUDITING						
1320-160-00-0000	CLAIMS AUDITOR	150	7,350	7,200	7,764	7,644
1320-400-00-0000	AUDIT SERVICES	2,800	17,800	15,000	14,840	15,400
	1320 Function Subtotal	2,950	25,150	22,200	22,604	23,044
1325 TREASURER						
1325-160-00-0000	DISTRICT TREASURER	4,544	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	4,544	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	500	5,500	5,000	5,193	5,370
	1330 Function Subtotal	500	10,500	10,000	10,193	10,370
1345 PURCHASING						
1345-490-00-0000	BOCES SERVICES		2,060	2,060	2,020	1,980
	1345 Function Subtotal		2,060	2,060	2,020	1,980
1420 LEGAL						
1420-400-00-0000	LEGAL SERVICES	5,000	25,000	20,000	29,207	35,845

WESTFIELD CSD

Budget Development worksheet

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Fund: A GENERAL FUND

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Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
1420 Function Subtotal		5,000	25,000	20,000	29,207	35,845
1430 PERSONNEL						
1430-490-00-0000	BOCES SERVICES- PERSONNEL	-1,560	24,890	26,450	44,725	27,124
1430 Function Subtotal		-1,560	24,890	26,450	44,725	27,124
1460 RECORDS MANAGEMENT OFFICER						
1460-450-00-0000	RECORDS MANAGEMENT		500	500		
1460 Function Subtotal			500	500		
1620 OPERATION OF PLANT						
1620-160-00-0000	MAINTENANCE SALARIES	3,876	405,491	401,615	346,245	333,716
1620-200-00-0000	EQUIPMENT	-31,470	13,600	45,070	17,682	22,629
1620-400-00-0000	CONTRACTUAL	500	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	2,000	55,000	53,000	52,935	56,315
1620-403-00-0000	BLDG EQUIPMENT REPAIR	1,500	13,000	11,500	9,464	9,624
1620-404-00-0000	BUILDING REPAIR	10,000	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	5,625	25,625	20,000	16,721	20,457
1620-450-00-COVD	COVID BLDG MAT/SUP	2,000	2,000		2,023	
1620-450-31-0000	CLEANING SUPPLIES		35,000	35,000	27,516	29,556
1620-490-00-0000	BOCES SERVICES		12,915	12,915	13,040	13,210
1620 Function Subtotal		-5,969	788,131	794,100	660,972	665,007
1621 MAINTENANCE OF PLANT						
1621-160-00-0000	GROUNDS KEEPER SALARY	1,246	62,974	61,728	39,577	55,304
1621-200-00-0000	EQUIPMENT	-3,900	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	15,000	25,000	10,000	6,331	12,359
1621 Function Subtotal		12,346	104,274	91,928	88,602	74,915
1680 CENTRAL DATA PROCESSING						
1680-490-00-0000	BOCES-CENTRAL DATA PROCES	-47,825	309,075	356,900	385,862	401,532
1680 Function Subtotal		-47,825	309,075	356,900	385,862	401,532
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.	3,500	67,500	64,000	69,450	61,023
1910 Function Subtotal		3,500	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						

WESTFIELD CSD

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Budget Development worksheet

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Budget Account	Description	Dollar Change	2021-2022 Proposed Budget	2020-2021 Adopted Budget	2019-2020 Actual Expenditure	2018-19 Expenditures
1981 BOCES ADMINISTRATIVE COSTS						
1981-490-00-0000	BOCES ADMINISTRATION	1,788	61,697	59,909	60,073	58,347
	1981 Function Subtotal	1,788	61,697	59,909	60,073	58,347
1983 BOCES CAPITAL EXPENSES						
1983-490-00-0000	BOCES RENT EXPENDITURES	5,623	34,198	28,575	29,049	28,404
1983-491-00-0000	BOCES CAPITAL EXPENDITURE	-23,234	18,776	42,010	19,356	129,068
	1983 Function Subtotal	-17,611	52,974	70,585	48,405	157,472
2010 CURRICULUM DEVELOPEMENT AND SUPERVI						
2010-150-00-0000	DIRECTOR OF CURRICULUM	13,885	55,885	42,000	53,629	39,901
2010-490-00-0000	BOCES PROFESSIONAL DEV	620	6,200	5,580	6,155	5,956
	2010 Function Subtotal	14,505	62,085	47,580	59,784	45,857
2020 SUPERVISION-REGULAR SCHOOL						
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	3,203	25,465	22,262	21,457	21,025
	2020 Function Subtotal	17,860	302,699	284,839	261,768	299,455
2060 RESEARCH, PLANNING & EVALUATION						
2060-490-00-0000	BOCES FINANCE/LEGISLATION	3,167	31,825	28,658	30,182	29,572
	2060 Function Subtotal	3,167	31,825	28,658	30,182	29,572
2070 INSERVICE TRAINING-INSTRUCTION						
2070-490-00-0000	BOCES INSERVICE TRAINING	20,071	56,696	36,625	50,285	43,641
	2070 Function Subtotal	20,071	56,696	36,625	50,285	43,641
2110 TEACHING-REGULAR SCHOOL						
2110-120-00-0000	TEACHER SALARIES K-3	-60,675	1,250,158	1,310,833	1,544,231	1,636,988
2110-121-00-0000	TEACHER SALARIES 4-6	90,988	720,751	629,763		
2110-130-00-0000	TEACHER SALARIES 7-12	-46,203	2,302,783	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
2110-200-19-0000	EQUIPMENT K -5	-5,000	5,000	10,000	8,160	200
2110-200-20-0000	EQUIPMENT 6 -12	-6,500	4,000	10,500	3,270	4,768
2110-400-00-0000	CONTRACTS & SERVICES		5,000	5,000	3,503	4,422
2110-401-19-0000	TRAVEL K -5	-2,000	3,000	5,000	1,207	239
2110-401-20-0000	TRAVEL 6 -12	5,800	10,800	5,000	9,174	10,059
2110-403-19-0000	EQUIPMENT REPAIR K-5		500	500		
2110-403-20-0000	EQUIPMENT REPAIR 6-12	200	4,200	4,000	2,608	2,835
2110-406-00-0000	SCHOOL RESOURCE OFFICER		20,000	20,000	11,681	1,279
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

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
2110 TEACHING-REGULAR SCHOOL						
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
2110-450-19-0000	SUPPLIES K-5		25,200	25,200	21,356	15,037
2110-450-19-COVD	ES COVID MAT/SUP				339	
2110-450-20-COVD	HS COVID MAT/SUP				179	
2110-470-00-0000	TUITION PD TO NYS PUB SCH	-2,500	2,500	5,000	800	1,909
2110-481-19-0000	TEXTBOOKS K - 5	200	25,000	24,800	25,461	32,949
2110-482-20-0000	TEXTBOOKS 6-12	-14,750	9,250	24,000	6,692	17,336
2110-490-00-0000	BOCES-TEACHING REG SCHOOL	6,637	235,117	228,480	189,530	211,734
2110 Function Subtotal		-41,008	4,948,768	4,989,776	4,703,203	4,884,023
2250 PROGRAMS FOR STUDENT WITH DISABILIT						
2250-150-00-0000	TEACHER SALARIES	-48,264	869,797	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	-45,000	5,000	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	321,946	921,946	600,000	503,305	392,503
2250 Function Subtotal		215,403	2,279,300	2,063,897	1,700,735	1,681,006
2259 Prg for English Language Learners						
2259-490-00-0000	BOCES PRG ENG LANG LEARNE	67,996	67,996		65,096	
2259 Function Subtotal		67,996	67,996		65,096	
2280 OCCUPATIONAL EDUCATION						
2280-490-00-0000	BOCES-OCCUPATIONAL EDUCAT	-78,523	250,900	329,423	354,600	370,999
2280 Function Subtotal		-78,523	250,900	329,423	354,600	370,999
2610 SCHOOL LIBRARY & AUDIOVISUAL						
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	3,140	35,140	32,000	35,137	26,625
2610 Function Subtotal		5,541	126,152	120,611	122,152	111,662
2630 COMPUTER ASSISTED INSTRUCTION						
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	39,161	264,161	225,000	308,140	249,165
2630 Function Subtotal		47,661	302,661	255,000	343,471	279,065
2810 GUIDANCE-REGULAR SCHOOL						
2810-150-00-0000	GUIDANCE SALARIES	10,173	196,425	186,252	184,013	181,416



Budget Development worksheet

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2810 GUIDANCE-REGULAR SCHOOL						
2810-160-00-0000	GUIDANCE SECRETARIES	2,938	77,880	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	10,561	275,305	264,744	257,644	254,035
2815 HEALTH SERVICES-REGULAR SCHOOL						
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
2820 PSYCHOLOGICAL SERVICES-REG SCHL						
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
2825 SOCIAL WORK SERVICES-REGULAR SCHOOL						
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
2850 CO-CURRICULAR ACTIV-REG SCHL						
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
2855 INTERSCHOLASTIC ATHLETICS-REG SCHL						
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	ATHLETIC COVID MAT/SUP				575	
2855-490-00-0000	BOCES COACHING	-3,345	6,240	9,585	5,260	4,316
	2855 Function Subtotal	-14,550	163,339	177,889	145,174	139,257
5510 DISTRICT TRANSPORTATION SERVICES						
5510-161-00-0000	DRIVER SALARIES	875	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	-10,814	49,186	60,000	41,075	26,037
5510-200-00-0000	EQUIPMENT	-5,335	10,423	15,758	3,024	12,304
5510-210-00-0000	BUS PURCHASE	-6,917	128,083	135,000	116,701	67,542
5510-400-00-0000	CONTRACTUAL	5,335	10,000	4,665	13,141	4,481
5510-401-00-0000	TRANS INSURANCE	1,500	16,500	15,000	16,227	13,250
5510-450-00-0000	SUPPLIES	2,000	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	-2,000	5,200	7,200	6,577	7,196

WESTFIELD CSD

Budget Development worksheet

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5510 DISTRICT TRANSPORTATION SERVICES						
5510-490-00-0000	DRIVER TRAINING	-630	1,420	2,050	1,390	1,367
	5510 Function Subtotal	-15,986	778,412	794,398	642,928	586,995
5530 GARAGE BUILDING						
5530-401-00-0000	BUILDING INSURANCE	-1,000	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	-1,000	22,100	23,100	17,651	19,273
8060 CIVIL ACTIVITIES						
8060-400-00-0000	CIVIC ACTIV / PATTERSON L		11,000	11,000	11,000	11,000
	8060 Function Subtotal		11,000	11,000	11,000	11,000
9010 STATE RETIREMENT						
9010-800-00-0000	STATE RETIREMENT	-10,925	254,075	265,000	223,631	227,036
	9010 Function Subtotal	-10,925	254,075	265,000	223,631	227,036
9020 TEACHERS' RETIREMENT						
9020-800-00-0000	TEACHER RETIREMENT	-1,540	689,460	691,000	564,449	715,261
	9020 Function Subtotal	-1,540	689,460	691,000	564,449	715,261
9030 SOCIAL SECURITY						
9030-800-00-0000	SOCIAL SECURITY	9,941	659,941	650,000	578,071	594,788
	9030 Function Subtotal	9,941	659,941	650,000	578,071	594,788
9040 WORKERS' COMPENSATION						
9040-800-00-0000	WORKER'S COMPENSATION	32,000	132,000	100,000	120,920	154,090
	9040 Function Subtotal	32,000	132,000	100,000	120,920	154,090
9050 UNEMPLOYMENT INSURANCE						
9050-800-00-0000	PR/ UNEMPLOYMENT INSURANC				10,959	1,020
	9050 Function Subtotal				10,959	1,020
9060 HOSPITAL, MEDICAL, DENTAL INSURANCE						
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
	9060 Function Subtotal	19,802	2,434,208	2,414,406	2,197,266	2,111,844
9711 SERIAL BONDS PRINCIPAL -SCHOOL CONS						
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
	9711 Function Subtotal	7,809	595,918	588,109	592,128	595,192
9770 REVENUE ANTICIPATION NOTES INTEREST						
9770-700-00-0000	Bond ANT NOTES / INTER	159,894	159,894			
	9770 Function Subtotal	159,894	159,894			

9901 TRANSFER TO OTHER FUNDS



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
9901 TRANSFER TO OTHER FUNDS						
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
9901 Function Subtotal		15,000	40,000	25,000	114,767	22,319
9950 TRANSFER TO CAPITAL FUND						
9950-900-00-0000	TRANSFER TO CAPITAL FUNDS		100,000	100,000	1,329,952	100,000
9950 Function Subtotal			100,000	100,000	1,329,952	100,000
Total GENERAL FUND		465,614	16,993,953	16,528,339	16,699,132	15,588,816

Selection Criteria

State Category (3-Part Budget) Report

Fiscal Year: 2022

State Function	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change
Budget Component Summary					
		2020-2021 Adopted Budget	% of Budget	2021-2022 Proposed Budget	% of Budget
Administration		1,837,675.00	11.12	1,857,055.00	10.92
Capital		1,956,861.00	11.84	2,126,981.00	12.52
Program		12,733,803.00	77.04	13,009,917.00	76.56
		16,528,339.00	100.00	16,993,953.00	100.00

2020-21
 Administration \$1,837,675 12.61%
 program \$12,733,803 87.39%
\$14,571,478

2021-21
 \$1,857,055 12.49%
 \$13,009,917 87.51%
\$14,866,972

WESTFIELD CSD

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State Category (3-Part Budget) Report

Fiscal Year: 2022

State Function	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	14,000.00	14,000.00	-	-
1040	District Clerk	6,688.00	6,250.00	438.00	7.01
1060	District Meeting	2,000.00	2,000.00	-	-
1240	Chief School Administrator	202,302.00	197,100.00	5,202.00	2.64
1310	Business Administration	199,466.00	196,558.00	2,908.00	1.48
1320	Auditing	25,150.00	22,200.00	2,950.00	13.29
1325	Treasurer	52,073.00	47,529.00	4,544.00	9.56
1330	Tax Collector	10,500.00	10,000.00	500.00	5.00
1345	Purchasing	2,060.00	2,060.00	-	-
1420	Legal	25,000.00	20,000.00	5,000.00	25.00
1430	Personnel	24,890.00	26,450.00	-1,560.00	-5.90
1460	Records Management Officer	500.00	500.00	-	-
1480	Public Information and Services	-	-	-	-
1680	Central Data Processing	309,075.00	356,900.00	-47,825.00	-13.40
1910	Unallocated Insurance	75,800.00	72,300.00	3,500.00	4.84
1920	School Association Dues	6,000.00	6,000.00	-	-
1981	BOCES Administrative Costs	61,697.00	59,909.00	1,788.00	2.98
1983	BOCES Capital Expenses	52,974.00	70,585.00	-17,611.00	-24.95
2010	Curriculum Devel and Suprvsn	62,085.00	47,580.00	14,505.00	30.49
2020	Supervision-Regular School	302,699.00	284,839.00	17,860.00	6.27
2060	Research, Planning & Evaluation	31,825.00	28,658.00	3,167.00	11.05
2070	Inservice Training-Instruction	56,696.00	36,625.00	20,071.00	54.80
5581	Transportation from Boces	-	-	-	-
9000	Employee Benefits	333,575.00	329,632.00	3,943.00	1.20
Total Administration		1,857,055.00	1,837,675.00	19,380.00	1.05%
Capital					
1620	Operation of Plant	788,131.00	794,100.00	-5,969.00	-0.75
1621	Maintenance of Plant	104,274.00	91,928.00	12,346.00	13.43
1964	Refund on Real Property Taxes	500.00	500.00	-	-
5510	District Transportation Services	128,083.00	135,000.00	-6,917.00	-5.12
9000	Employee Benefits	250,181.00	247,224.00	2,957.00	1.20
9711	Serial Bonds-School Construction	595,918.00	588,109.00	7,809.00	1.33
9770	BOND Anticipation Notes	159,894.00	-	159,894.00	-
9950	Transfer to Capital Fund	100,000.00	100,000.00	-	-
Total Capital		2,126,981.00	1,956,861.00	170,120.00	8.69%
Program					
1420	Legal	-	-	-	-
2110	Teaching-Regular School	4,948,768.00	4,989,776.00	-41,008.00	-0.82
2250	Prg For Sdnts w/Disabil-Med Elgble	2,279,300.00	2,063,897.00	215,403.00	10.44
2259	Prg for English Language Learners	67,996.00	-	67,996.00	-
2280	Occupational Education(Grades 9-12)	250,900.00	329,423.00	-78,523.00	-23.84
2330	Teaching-Special Schools	-	-	-	-
2610	School Library & AV	126,152.00	120,611.00	5,541.00	4.59
2630	Computer Assisted Instruction	302,661.00	255,000.00	47,661.00	18.69
2810	Guidance-Regular School	275,305.00	264,744.00	10,561.00	3.99
2815	Health Svcs-Regular School	103,067.00	86,550.00	16,517.00	19.08
2820	Psychological Svcs-Reg Schl	66,713.00	61,712.00	5,001.00	8.10
2825	Social Work Svcs-Regular School	38,903.00	45,418.00	-6,515.00	-14.34
2850	Co-Curricular Activ-Reg Schl	77,456.00	76,735.00	721.00	0.94
2855	Interscholastic Athletics-Reg Schl	163,339.00	177,889.00	-14,550.00	-8.18
5510	District Transport Svcs-Med Elgble	650,329.00	659,398.00	-9,069.00	-1.38
5530	Garage Building	22,100.00	23,100.00	-1,000.00	-4.33
8060	Civic Activities	11,000.00	11,000.00	-	-
8070	Census	-	-	-	-
9000	Employee Benefits	3,585,928.00	3,543,550.00	42,378.00	1.20
9901	Transfer to Special Aid Fund	25,000.00	25,000.00	-	-
9901	Transfer to School Food Service Fund	15,000.00	-	15,000.00	-
Total Program		13,009,917.00	12,733,803.00	276,114.00	2.17%
Report Totals		16,993,953.00	16,528,339.00	465,614.00	2.82%

Westfield CSD
Revenue Projections
Fiscal Year 2021-22

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Account	Revenue Description	2020-21 Budget	2021-22 Proposed	\$ Change	% Change
1001.000	REAL PROPERTY TAXES	\$6,105,926	\$6,225,602	\$119,676	1.96%
1085.000	STAR REIMBURSEMENT	inc.	inc.	inc.	inc.
1090.000	INT. & PENAL. ON REAL PRO	\$10,000	\$15,000	\$5,000	50.00%
1489.002	VILLAGE FUEL-OTHER CHARGE	\$65,000	\$65,000	\$0	0.00%
2230.000	DAY SCHOOL TUIT-OTH DIST.	\$20,000	\$20,000	\$0	0.00%
2401.000	INTEREST AND EARNINGS	\$35,000	\$30,000	-\$5,000	-14.29%
2680.000	INSURANCE RECOVERIES	\$10,000	\$10,000	\$0	0.00%
2701.000	REFUND PY EXP-BOCES AIDED	\$90,000	\$90,000	\$0	0.00%
		\$230,000	\$230,000	\$0	0.00%
3101.000	BASIC FORMULA AID-GEN AID	\$6,653,276	\$6,786,300	\$133,024	2.00%
3101.001	EXCESS COST AID	\$1,460,784	\$1,490,000	\$29,216	2.00%
3102.000	LOTTERY AID	\$760,000			
3102.001	VLT LOTTERY AID	\$360,000			
3103.000	BOCES AID (SECT 3609A ED	\$748,749	\$1,972,051	\$38,708	2.00%
3260.000	TEXTBOOK AID (INCL TXTBK/	\$38,969			
3262.000	COMPUTER SFTWRE, HRDWRE A	\$21,484			
3263.000	LIBRARY A/V LOAN PROGRAM	\$4,151			
	3101.999 Add'l Building Aid on New Project		\$145,000	\$145,000	
		\$10,047,413	\$10,393,351	\$345,938	3.44%
4601.000	MEDIC.ASS'T-SCH AGE-SCH Y	\$50,000	\$50,000	\$0	0.00%
5050.000	INTERFUND TRANS. FOR DEBT SVS	\$50,000	\$50,000	\$0	0.00%
9999.000	FUND BALANCE ALLOCATION	\$45,000	\$45,000	\$0	0.00%
		\$16,528,339	\$16,993,953	\$465,614	2.82%
	Total of Draft # 2				
	Proposed Budget		\$16,993,953		

Based on the following Assumptions:

- 1) Tax Levy Increase of 1.96%
- 2) Overall StateAid Increase of 2.0%
- 3) Additional Building Aid on Bond Anticipation Note of \$145,000
- 4) Same Allocation from Debt Service Fund of \$50,000
- 5) Same FUND BALANCE Allocation of \$45,000