



Whitehall Central School

2021 - 2022 Budget Hearing

May 10, 2021

6:00 PM Jr. Sr. High LGI Room



Budgeting for the future under COVID-19

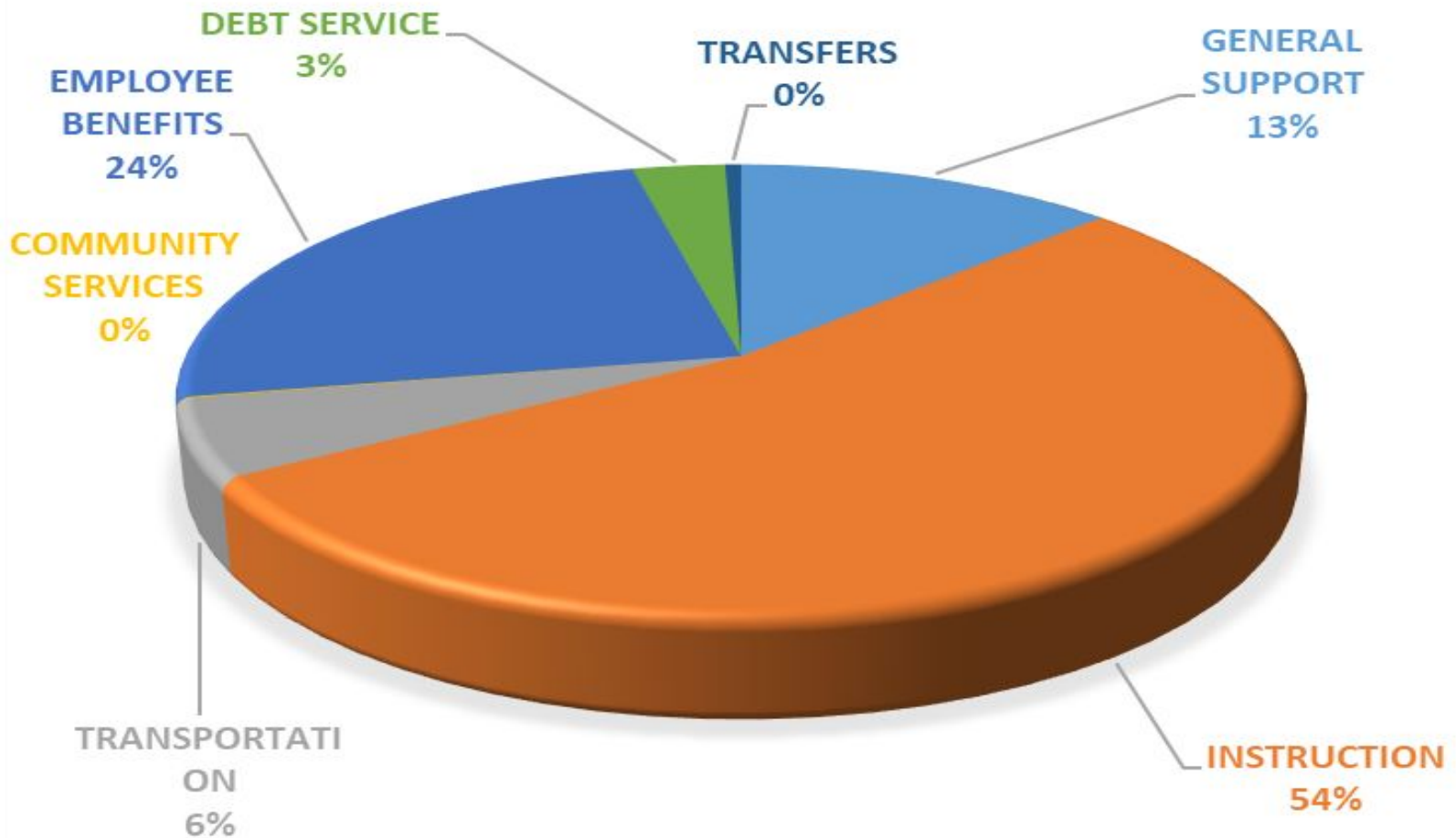
- Sustainable Funding Plan
 - Flat tax levy – \$0 increase over 20/21 taxes
 - State Aid 5.72%, \$607,000 increase
 - Planned use of Fund Balance – sustainable increase of \$85,000
- Instructional Improvements
 - TOSA for Instructional Technology
 - Math Curriculum at Elementary School
 - Funding for High School Theater Production
- Facilities Maintenance
 - Necessary Equipment Purchases

Whitehall Central School
2021-2022 Budget Summary

BUDGET SUMMARY	2020-21	2021-2022	\$	%	% OF
	BUDGET	BUDGET	DIFF.	DIFF.	BUDGET
GENERAL SUPPORT	2,158,710	2,275,421	116,711	5.41%	12.78%
INSTRUCTION	9,230,977	9,554,311	323,334	3.50%	53.66%
TRANSPORTATION	990,557	996,276	5,719	0.58%	5.59%
COMMUNITY SERVICES	15,000	15,000	0	0.00%	0.08%
EMPLOYEE BENEFITS	4,379,247	4,319,293	(59,954)	-1.37%	24.26%
DEBT SERVICE	214,300	551,602	337,302	157.4%	3.10%
TRANSFERS	95,000	95,000	0	0.00%	0.53%
TOTALS	17,083,791	17,806,903	723,112	4.23%	100%
REVENUE SUMMARY	2020-21	2021-2022	\$	%	% OF
	BUDGET	BUDGET	DIFF.	DIFF.	BUDGET
STATE AID	10,617,597	11,224,999	607,402	5.72%	63.04%
REAL PROPERTY TAXES	5,683,334	5,683,334	0	0.00%	31.92%
OTHER	166,860	197,712	30,852	18.49%	1.11%
APPROPRIATED RESERVES	316,000	316,000	0	0.00%	1.77%
FUND BALANCE	300,000	384,858	84,858	28.29%	2.16%
TOTALS	17,083,791	17,806,903	723,112	4.23%	100%

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Whitehall Central School 2021 - 2022 Appropriations Budget Area Allocations



Whitehall Central School 2021-2022 Appropriations

General Support This area of the budget includes expenditures for the Board of Education, Central Administration, Finance, Legal Services and Buildings and Grounds

- Net increase of \$116,711
 - Contractual increases
 - Salaries
 - Cleaning Supplies
 - Fuel Costs
 - Other operational cost increases
 - Purchase a pickup truck w/plow to replace 2010 Chevy ½ ton w/ no plow
 - Purchase a new floor cleaning machine for HS. Allocation for additional grounds/cleaner position.

Whitehall Central School 2021-2022 Appropriations

Instruction

- \$323,334 Increase
 - TOSA (Teacher on Special Assignment) Coordinator of Instructional Media
 - Additional technology support and services through BOCES
 - Increased SPED outside placement costs
 - Royalty costs for high school theatrical production

Transportation

- \$5719 increase
 - Minimal increase reflects savings on retirement of several bus drivers at the top of the pay scale.
 - Budgeted for outside transportation contracts due to diminished labor supply for hiring new drivers.

Community Services

- No change – Library tax transfer

Whitehall Central School 2021-2022 Appropriations

Employee Benefits

- This area of the budget includes expenditures for Teachers Retirement System, NYS & Local Employee Retirement System, Social Security taxes, Workers Compensation, Health and Dental Insurance and Insurance Waiver payments.
- Decrease \$59,954
 - Reflective of cost saving measures implemented for health insurance costs.

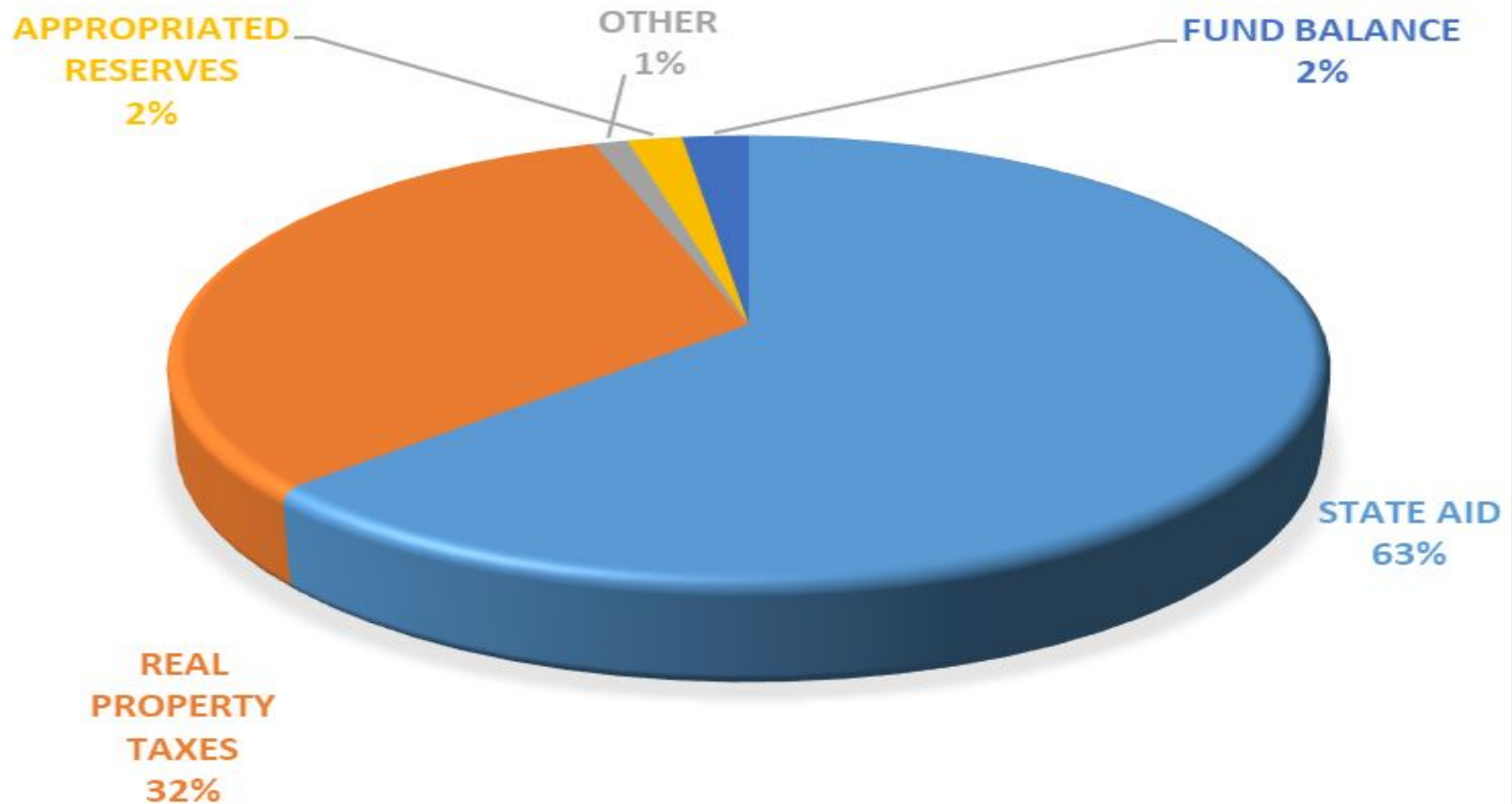
Debt Service

- Increase of \$337,302
 - New Bond Issue debt service coming on to the schedule for current capital project costs.
 - Additional cost offset by increase in building aid for this debt service item.

Interfund Transfers

- No Change

Whitehall Central School 2021-2022 Estimated Revenues



Whitehall Central School

2021-2022 Estimated Revenues

- **State Aid**

- Increase of \$607,402

- **Other Revenue Areas**

- Increase of \$30,852
 - Charges for Services – increase estimate in non-resident tuition
 - Use of Money – increase estimate in interest earnings
 - Sale of Property – increase estimate in sale of scrap

- **Fund Balance**

- Applying \$384,858 of unassigned fund balance to maintain **\$0** tax levy increase

- **Appropriated Reserves**

- \$60,000 from Employee Benefit Reserve
- \$200,000 from Employee Retirement Reserve
- \$34,000 from Teachers Retirement Reserve
- \$6,000 from Unemployment Reserve

Whitehall Central School Tax Cap Formula

Tax Levy Limit Before Adjustments and Exclusions								
Actual Tax Levy FYE 2021						5,683,334.00		
(X) Tax Base Growth Factor						1.0039		
(+) PILOTS Receivable FYE 2020						8,888.00		
(-) Capital Tax Levy Prior Year						0.00		
(X) Allowable levy growth factor						1.0123		
(-) PILOTS Receivable FYE 2021						(9,617.00)		
(+) Available Carry over from 19-20						87,244.00		
Total Levy Limit Before Adjustments/Exclusions							5,862,300.96	
Exclusions								
Tax levy for expenditures arising out of torts/judgements over 5% FYE 2019 levy							0.00	
Tax levy for pension contributions caused by growth in the system avg actuarial or normal contribution rate in excess of 2 percentage points.							0.00	
	ERS					0.00		
	TRS					0.00		
(+) Capital tax levy FYE 2021							0.00	
Total Exclusions							0.00	
2019-20 Actual								Increase from 2020-21 levy limit
5,683,334.00								
Tax levy limit plus exclusions							5,862,300.96	3.15%
							178,966.96	
Levy per Proposed Budget							5,683,334.00	0.00%
								0.00%
Surplus/(Deficit)							178,966.96	

Whitehall Central School

2021-22 Tax Levy

- **Tax Levy**

- Total levy \$5,683,334 – 0.00% increase over 2020-2021
- Estimated true tax rate of \$10.44

- **Tax Levy History**

School Year	Allowable Levy	Actual Levy	Allowable vs Actual		
			Difference	\$ Increase in levy	% Increase in levy
2012-13	5,051,135	5,017,718	33,417	97,406	2.66%
2013-14	5,277,815	5,127,850	149,965	110,132	2.19%
2014-15	5,255,910	5,224,254	31,656	96,404	1.88%
2015-16	5,353,911	5,271,245	82,666	46,991	0.90%
2016-17	5,382,162	5,314,954	67,208	43,709	0.83%
2017-18	5,475,039	5,448,221	26,818	133,267	2.51%
2018-19	5,597,135	5,546,289	50,846	98,068	1.80%
2019-20	5,729,659	5,574,629	155,030	28,340	0.51%
2020-21	5,815,285	5,683,334	131,951	108,705	1.96%
2021-22	5,847,719	5,683,334	164,385	-	0.00%
			893,941	763,022	1.52%

Bus Proposition

- Proposition to purchase 65 passenger bus for a cost not to exceed \$122,768 using current year's fund balance
- Generates transportation aid in the following year.
 - Current transportation aid ratio .849 meaning the district is reimbursed .849 cents for every eligible transportation dollar spent.



Board Election Candidates

3 open 3 year terms

Frank Barber, Jr.

Christopher Dudley

Hope Greene

Budget Vote – May 18, 2021

Polls open Noon till 8:00 p.m.

Jr. Sr. High School LGI Room

Entrance Door F

Questions???

Go Railroaders!!!!

