

Wheatland-Chili Central Schools 2021-2022 Budget Development

2021-2022 Staffing and Enrollment Projections

December 7, 2020

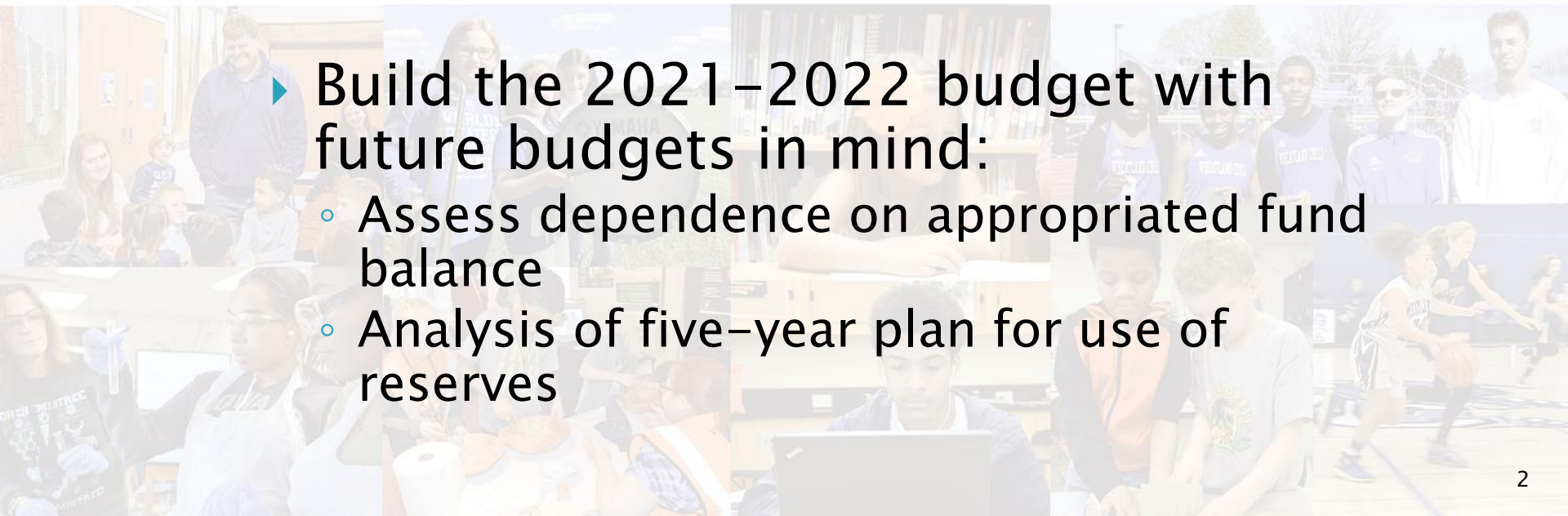
Wheatland-Chili Central School District

Encouraging All Students to Meet College and Career Readiness Expectations.

*Supporting Students in the Development of Social/Emotional Learning Skills
in a Culturally Responsive Sustaining Environment.*

District Objectives

- ▶ Build a 2021–2022 budget that:
 - Supports Board of Education goals
 - Preserves District assets
 - Is fiscally responsible, reasonable, and balanced
- ▶ Build the 2021–2022 budget with future budgets in mind:
 - Assess dependence on appropriated fund balance
 - Analysis of five–year plan for use of reserves



Board of Education Priorities

- ▶ Support a curricular strategy that develops College and Career Readiness Skills resulting in a well-rounded educational experience for students.
- ▶ Support an environment of high expectations for all staff.
- ▶ Continue to focus on social and emotional learning and culturally responsive environment.
- ▶ Continue to support integrated technology in every classroom.
- ▶ Monitor and manage the district facilities and budget to maximize resources based on current and future needs.

2021–2022 Budget Development Timeline

Date	Presentation
January 11	General Support, Capital/Debt Service
January 25	Facilities and Transportation
February 8	Instruction (Pupil Services, Special Education, BOCES)
February 22	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 8	Review Preliminary Draft Budget
March 22	Review Draft Budget
April 5	Budget Workshop
April 12 (Tues.)	Adoption of Proposed Budget
May 10	Budget Hearing and Meet the Candidates Night
May 18 (Tues.)	Budget Vote
June 15 (Tues.)	Statewide Budget Revote Day

Major Revenue Assumptions 2021–2022

- ▶ Increase in state aid of 0.5%
- ▶ Allowable levy growth (tax levy limit) is projected at 1.64% before exclusions
 - Reduction from 2020–2021
 - District projections are based upon 1.64% increase, at this time
- ▶ Five-year plan for use of reserve funds
 - Appropriated fund balance – \$370,000
 - ERS Reserve – \$200,000
 - Unemployment Reserve – \$45,000
 - Transportation/Grounds Equipment Reserve – \$200,000

Major Expense Assumptions 2021–2022

- ▶ Increase in expenses from 2020–2021 to 2021–2022
 - Percentage increase in all contractual salary codes
 - Employee benefit trends
 - Teachers Retirement System – 10% increase
 - Employees Retirement System – 16.2% increase
 - Health, Dental and Vision – 8% increase
 - Debt service from schedule
 - BOCES Budget – 2% in various categories
 - Contractual, materials and supplies – 1% increase

Areas of Expenditure (functional areas)

- ▶ General Support
- ▶ Capital/Debt Service
- ▶ Facilities/Pupil Transportation
- ▶ Community Service
- ▶ Employee Benefits
- ▶ Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology

What is our starting point based upon the budget variables?

- ▶ Ability to raise additional revenue is limited by tax levy limit
- ▶ To stay within a tax levy limit of 1.64%, assuming a 0.5% increase in State aid, we begin the process with \$368,569 of anticipate expenses that are not covered by estimated revenues
- ▶ The amount of the “difference” will change as we learn more:
 - Revenues are better defined through our final tax levy limit and state aid numbers
 - Expenses are adjusted to align with revenues

Class Size Considerations: K-6

Grade	Actual Enrollment 2020-2021 (as of 11.1.20)	Actual No. of Sections 2020-2021	Projected Enrollment 2021-2022	No. of Sections 2022-2022
K	36	3	40	3
1	47	3	36	3
2	47	3	47	3
3	53	3	47	3
	AVERAGE CLASS SIZE = 15.3 (183 students with 12 teachers)		AVERAGE CLASS SIZE = 14.2 (170 students with 12 teachers)	
4	55	3	53	3
5	52	3	55	3
	AVERAGE CLASS SIZE = 17.8 (107 students with 6 teachers)		AVERAGE CLASS SIZE = 18.0 (108 students with 6 teachers)	
6	47	3 ¹	52	3 ¹
	AVERAGE CLASS SIZE = 15.7 (47 students with 3 teachers)		AVERAGE CLASS SIZE = 17.3 (52 students with 3 teachers)	
TOTAL		21		21

¹Special class; additional 1.0 FTE special education teacher

Class Size Considerations: 7-12

Grade	Actual Enrollment 2020-2021 (as of 11.1.20)	Actual No. of Sections 2020-2021	Projected Enrollment 2021-2022	No. of Sections 2021-2022
7	47	3	47	2
8	58	3	47	3
	AVERAGE CLASS SIZE = 17.5 (105 students with 6 sections)		AVERAGE CLASS SIZE = 25.7 (94 students with 6 sections)	
9	58	2	58	3
10	42	2	58	2
11	40	2	42	2
12	43	2	40	2
	AVERAGE CLASS SIZE = 22.9 (183 students with 8 sections)		AVERAGE CLASS SIZE = 22.0 (198 students with 9 sections)	
TOTAL		14		14

2020–2021 Budget Development Process

January 11, 2021 – Budget Workshop

- General Support
- Capital/Debt Service

