

Wheatland-Chili Central Schools 2021-2022 Budget Development

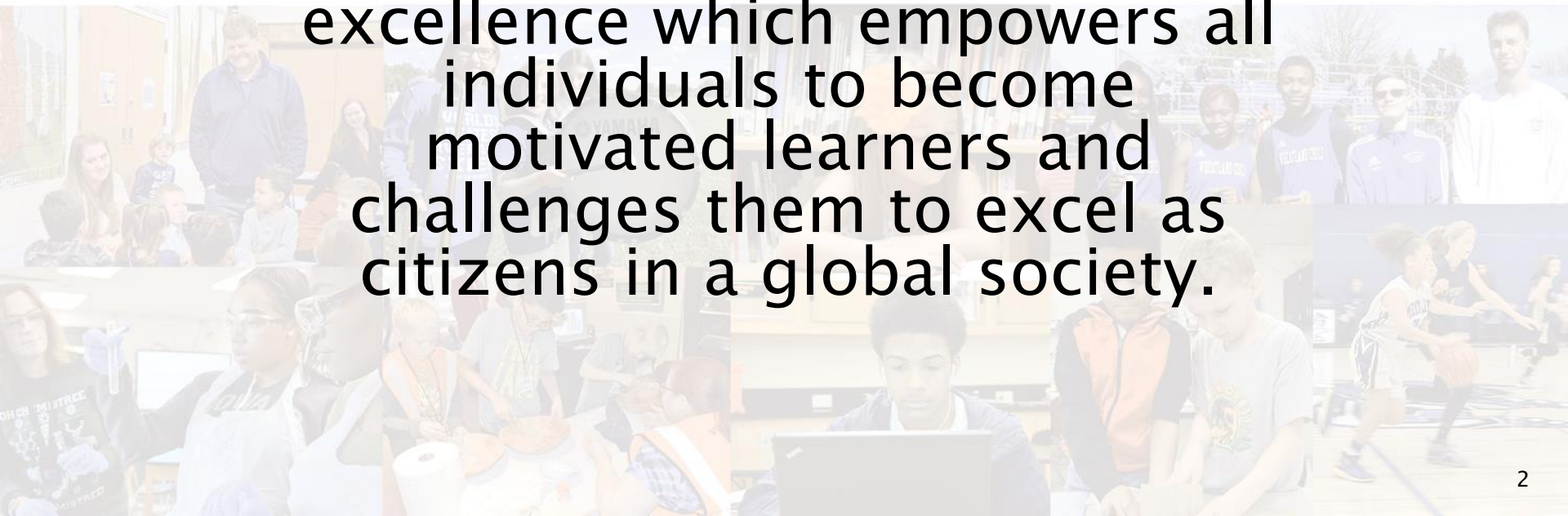
General Support (Facilities) and Transportation

Board of Education Meeting
January 25, 2021



District Mission

The Wheatland–Chili Central School community is committed to academic excellence which empowers all individuals to become motivated learners and challenges them to excel as citizens in a global society.



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
 - Thorough 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	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

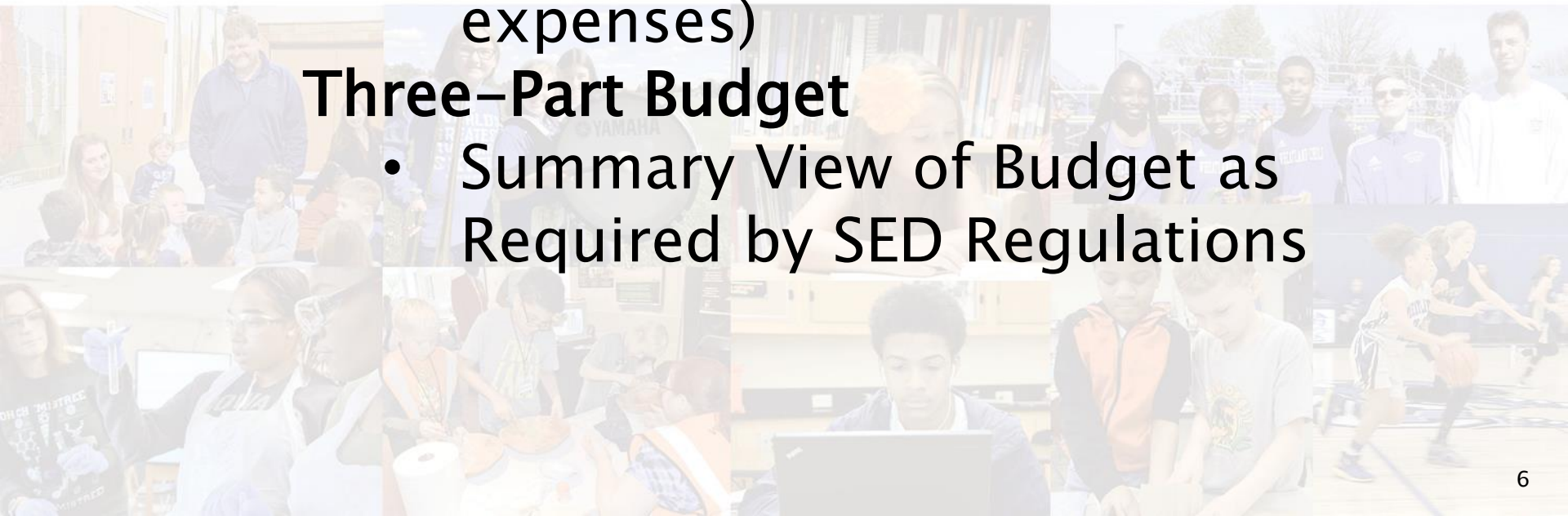
Budget Views

Areas of Expenditure

- Budget View by Function Codes (general types of expenses)

Three-Part Budget

- Summary View of Budget as Required by SED Regulations



Areas of Expenditure (function codes)

Expenditure codes are arranged by functional unit and object of expenditure. The term function refers to the primary classification and description as to purpose (what was the purpose of the expenditure). The first four digits identify the function:

- ▶ **1000 – 1999 General Support**
- ▶ 2000 – 2999 Instruction
- ▶ **5000 – 5999 Transportation**
- ▶ 6000 – 8999 Community Service
- ▶ 9000 – 9099 Employee Benefits
- ▶ 9700 – 9799 Debt Service
- ▶ 9900 – 9999 Interfund Transfers

Each function is further subdivided to better classify the expenditure. For example, expenditure code 1325 in the General Support function identifies the Treasurer's Office within the financial office of the school district.

Three-Part Budget (Function Codes)

Budget Type	Components
Administrative	<p>Overall general support and management of the operations of the District:</p> <ul style="list-style-type: none">• Board of Education costs• Central and school administration• Finance (including tax collection, purchasing, legal and auditing expenses)• Curriculum development• BOCES administrative expenses
Program	<p>Largest portion of all planned expenditures for instruction and support services:</p> <ul style="list-style-type: none">• Instructional, co-curricular, and athletic programs• Counseling and health services• Pupil transportation
Capital	<p>Costs associated with maintaining facilities and grounds:</p> <ul style="list-style-type: none">• Building and equipment repairs• Custodial and maintenance supplies• Utilities• Debt service

2021-22 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2019-20	Adopted Budget 2020-21	Projected Expense 2021-22 - 1/13/21	Projected Expense 2021-22 - 1/25/21	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,258,076	2,438,268	2,524,926	2,348,602	(89,666)	-3.68%
Instruction	10,362,011	10,260,865	10,527,131	10,632,131	371,266	3.62%
Pupil Transportation	965,440	995,062	1,021,063	1,004,246	9,184	0.92%
Employee Benefits, Transfers, Debt	4,386,856	4,784,198	4,934,082	4,934,082	149,884	3.13%
Community Services	0	0	0	0	0	0.00%
Debt Services	1,183,729	1,471,550	1,959,599	1,959,599	488,049	33.17%
Transfers to School Lunch	38,391	0	0	0	0	0.00%
Transfers to Capital	99,141	415,000	100,000	100,000	(315,000)	-75.90%
Transfers to Special Aid	56,095	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,349,739	\$20,411,470	\$21,113,328	\$21,025,187	\$613,717	3.01%

Facilities Staffing (Current)

Staff	Full-Time Equivalents (FTEs)	
Facilities Supervisor	1.0	
Custodians, Assistant Custodians, and Cleaners	AM	PM
Head Custodian	1.0	
MS/HS	1.0	3.0
T. J. Connor ¹	0.5	2.0
Maintenance Mechanics I and III ¹	2.5	
Clerical	0.5	

¹ T. J. Connor staff member is 0.5 FTE Cleaner and 0.5 FTE Maintenance Mechanic (to support T. J. Connor)

Utilities Data by Commodity and Building

Utilities COMMODITY Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	16,557
Gas Heat HS/MS	42,796
Gas Heat TRANS	3,807
	63,160
Electricity TJC	31,452
Electricity HS/MS	74,121
Electricity TRANS	3,936
	109,509
Water / Sewer TJC	7,114
Water / Sewer HS/MS	9,846
Water / Sewer TRANS	456
	17,416

\$ 190,085

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	16,557
Electricity TJC	31,452
Water / Sewer TJC	7,114
	55,123
Gas Heat HS/MS	42,796
Electricity HS/MS	74,121
Water / Sewer HS/MS	9,846
	126,763
Gas Heat TRANS	3,807
Electricity TRANS	3,936
Water / Sewer TRANS	456
	8,199

\$ 190,085

General Support – Facilities (1 / 25 / 2021)

Operations (General Support)		
Category (1620 – 1621)	2020/21 Budget	2021/22 Budget
Building Staff and Support (salaries only)	\$353,168	\$350,642
Utilities ¹	\$283,830	\$244,151
Custodial Supplies/Contractual/Equipment	\$180,630	\$77,796
Liability Insurance	\$2,175	\$2,175
SUBTOTAL Operations	\$819,803	\$674,764

Maintenance (General Support)		
Grounds Staff (Salaries Only)	\$119,816	\$132,292
Contracted Repairs and Services	\$166,398	\$143,778
Maintenance Supplies/Equipment	\$69,431	\$65,100
SUBTOTAL Maintenance	\$355,645	\$341,170
TOTAL FACILITIES	\$1,175,448	\$1,015,934

General planning assumption for General Support Base Budget is 0–1% increase from 2020–2021 Original Budget with adjustments to specific codes based on actual expenses

*SRO previously in Facilities Budget – Moved to Instruction

General Support – Facilities (1 / 25 / 2021)

*Benefits Estimate	Salary (from previous slide)	Benefits	%
	482,934	217,320	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,348,602	1,015,934 (without benefits)	43%
Projected 2021–2022 Budget Expense 1/25/2021	21,025,187	1,233,254 (with benefits estimate*)	5%

- ▶ Cost per square foot (459,029 square feet): \$2.21 in 2021–2022 compared to \$2.61 in 2020–2021 (based on Facilities amount above without benefits estimate)

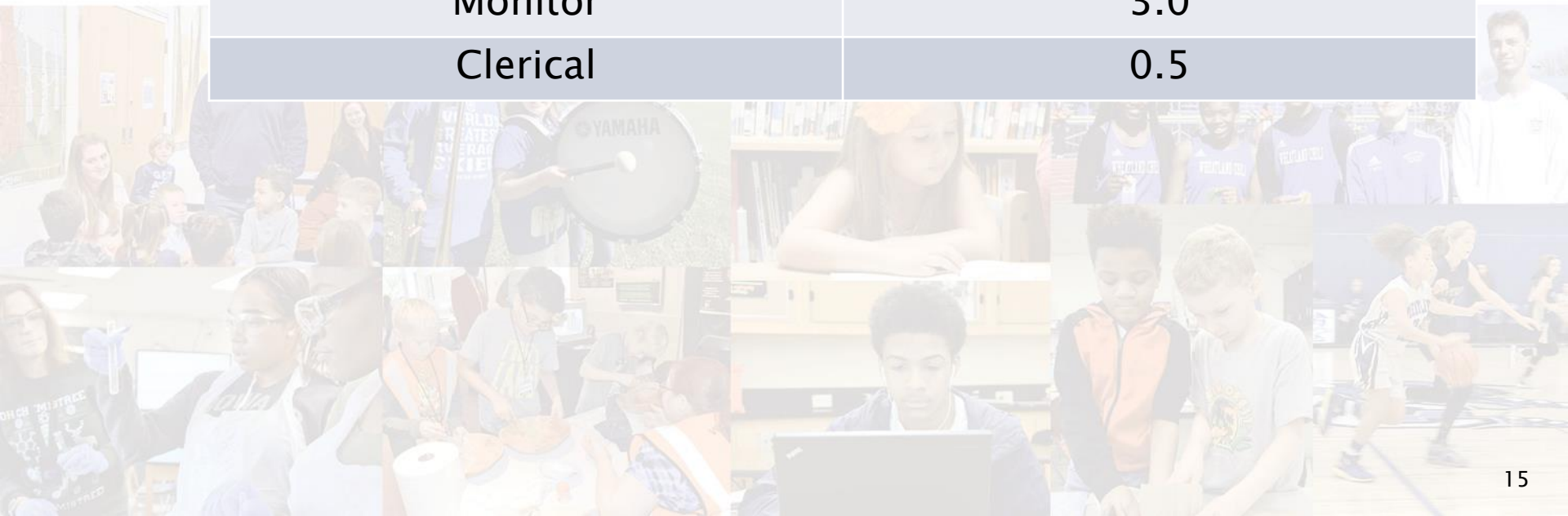
2021 – 2022 Proposed Base Budget (by function codes)

- Transportation (Budget Function Codes 5510 and 5530)



Transportation Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Transportation Director	1.0
Mechanics	2.0
Drivers	15.0
Monitor	3.0
Clerical	0.5



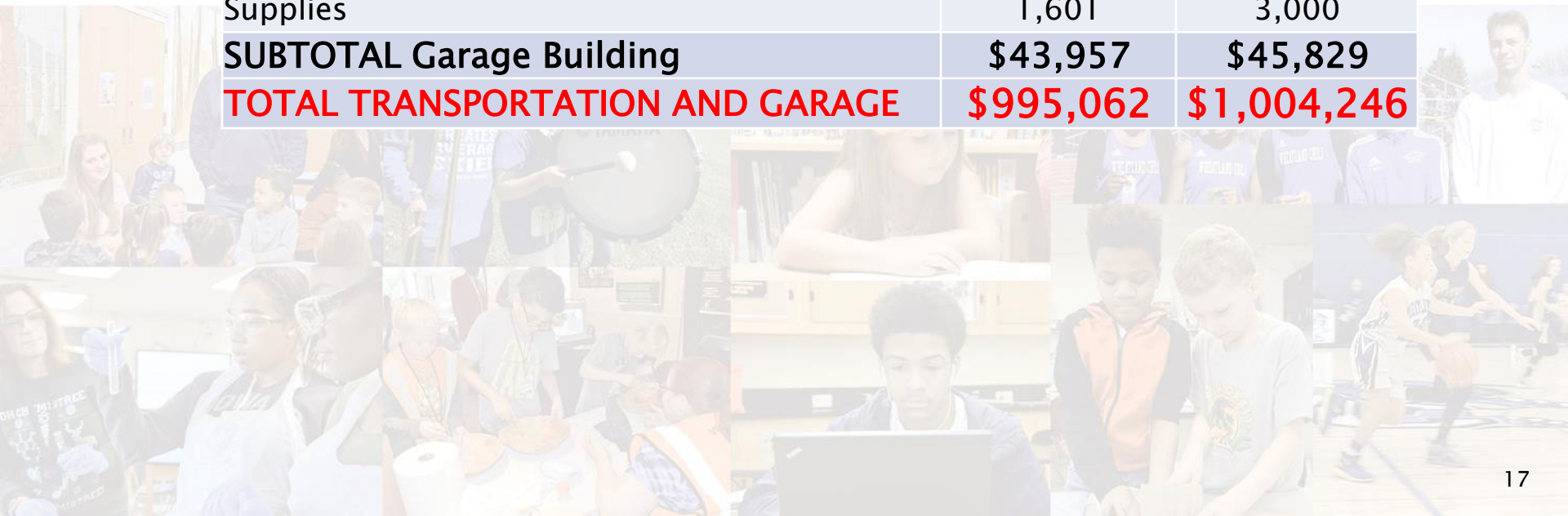
Transportation Services (as of 1/25/2021)

Transportation Category (5510)	2020/21 Budget	2021/22 Budget
Staff and Support	738,871	746,332
Contractual (includes Nurse Services)	47,674	45,775
Insurance	39,391	39,391
Supplies	19,850	21,600
Parts	20,000	20,000
Fuel	85,319	85,319
SUBTOTAL Transportation	\$951,105	958,417

General planning assumption for Transportation Budget is 0-1% increase from 2020-2021 Original Budget with adjustments to specific codes based on actual expenses

Transportation Services (as of 1/25/2021)

Garage Building Category (5530)	2020/21 Budget	2021/22 Budget
Staff (Garage Custodial)	2,072	2,145
Contractual	34,505	34,905
Insurance	5,779	5,779
Supplies	1,601	3,000
SUBTOTAL Garage Building	\$43,957	\$45,829
TOTAL TRANSPORTATION AND GARAGE	\$995,062	\$1,004,246



Transportation Services (as of 1/25/2021)

*Benefits Estimate	Salary (from previous slides)	Benefits	%
	748,477	336,815	45.00%

Budget Category	Amount	Transportation	% of Budget
Transportation	1,004,246	1,004,246 (without benefits)	100%
Projected 2021–2022 Budget Expense 1–25–21	21,025,187	1,341,061 (with benefits estimate*)	6%

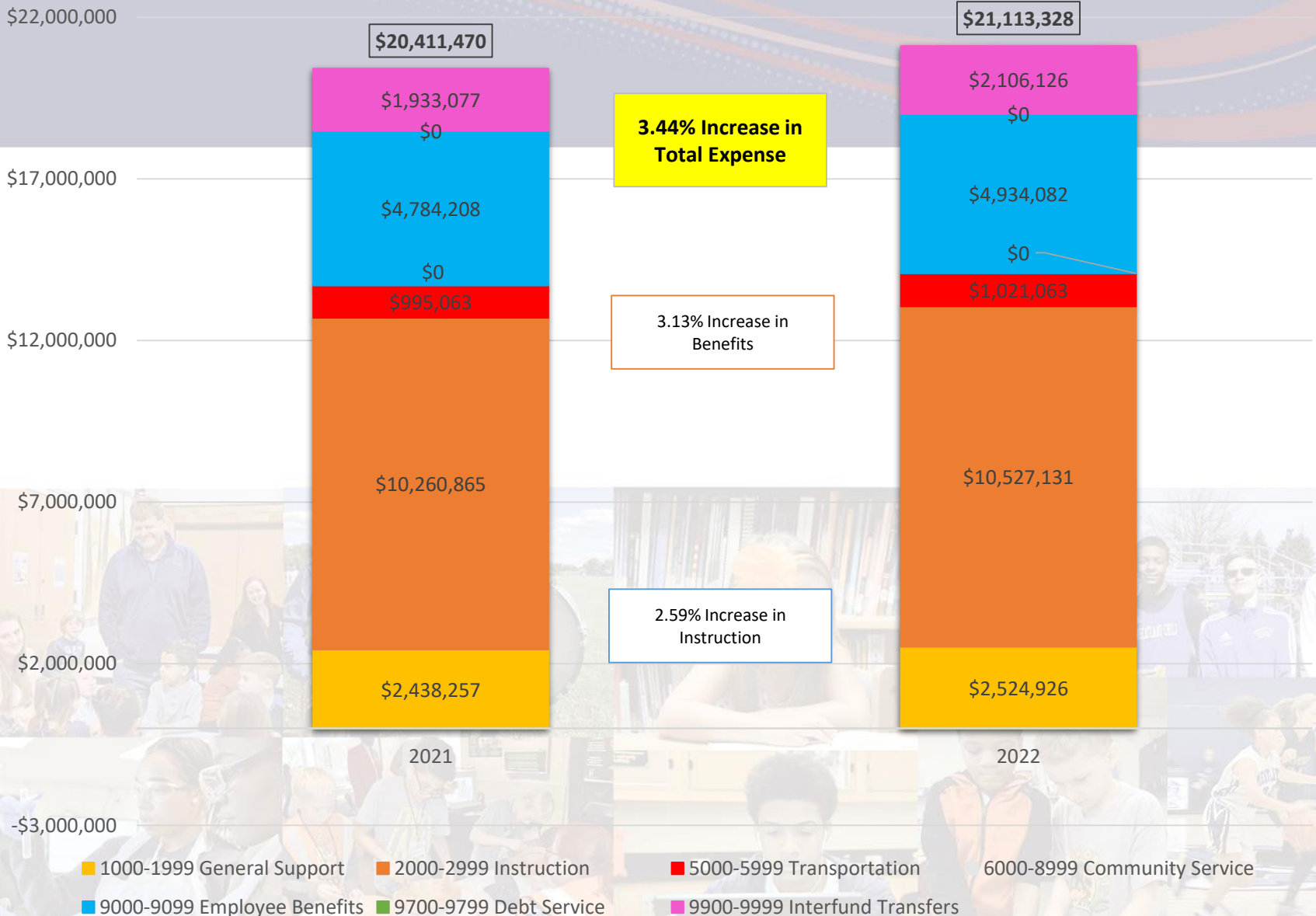
- ▶ Per pupil costs (in–district, outside placements, private/parochial): \$1,402 in 2020–2021 (711 students); \$1,410 in 2021–2022 (712 students)

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%
 - Debt service from schedule
 - BOCES Budget – 2% in various categories
 - Contractual, materials, and supplies – 0% increase

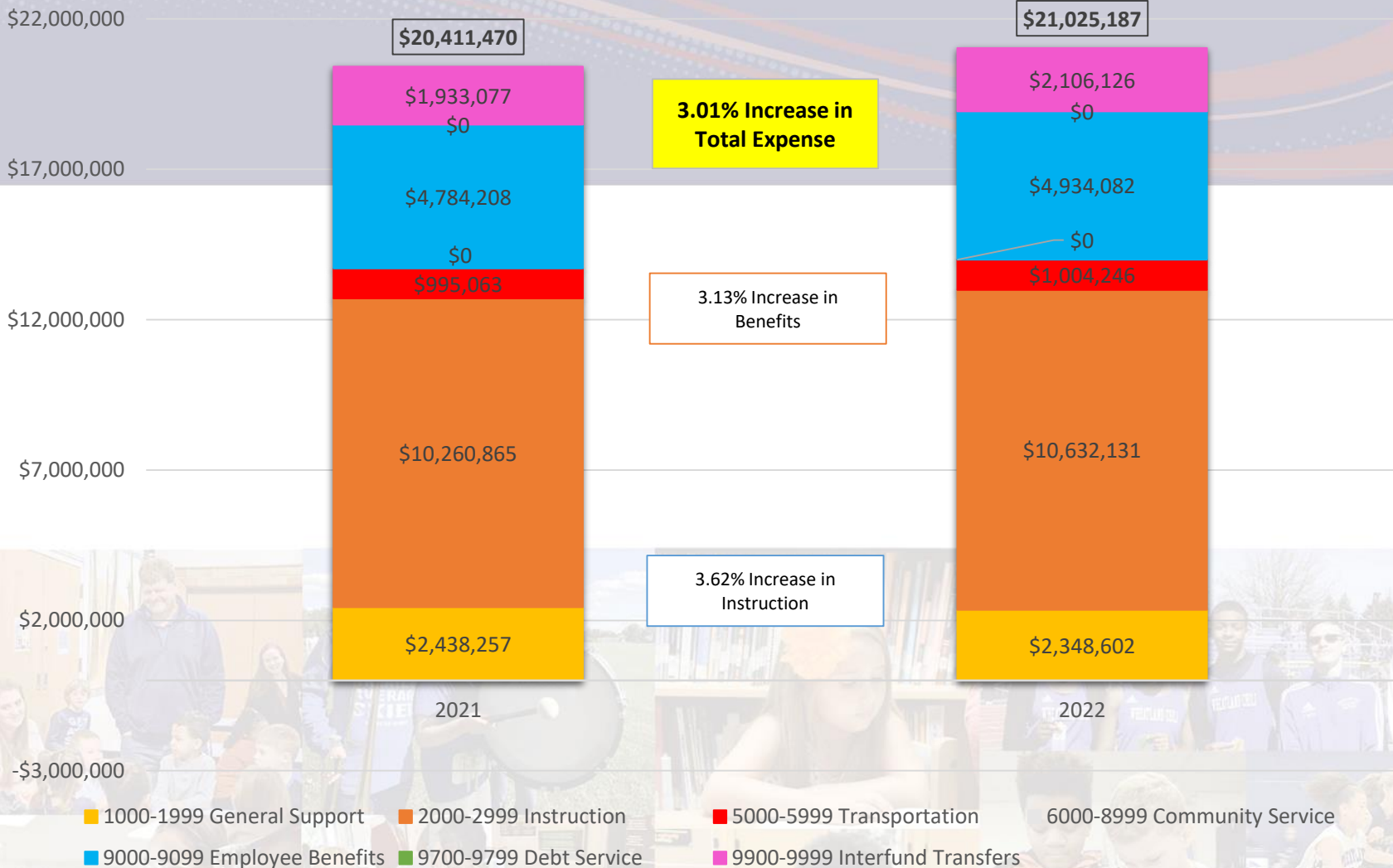
2020-21 vs 2021-22 Projected Expenses

January 11, 2021 Board of Education Meeting



2020-21 vs 2021-22 Projected Expenses

January 25, 2021 Board of Education Meeting



3.01% Increase in Total Expense

3.13% Increase in Benefits

3.62% Increase in Instruction

- **ADJUSTMENTS FROM 1.11.21 BOE MEETING**
 - ¹ Update to General Support – Facilities portion of the Budget. Reductions made to overall operations budget and utilities. Movement of SRO from Facilities to Instruction.
 - ² Update Transportation expenses, including breakage between retiree and new hire

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Major Revenue Assumptions 2021–2022

- Increase in state aid of 0.0% (Foundation Aid)
 - Slight increase to overall state aid built in due to expected building aid from 2017 CIP Phase II
 - Allowable levy growth (tax levy limit) is projected at **1.36%** (reduction from 2020–21)
 - CPI projected at 1.5%, came in at 1.23% growth factor and is subject to change
- Five-year plan for use of reserve funds
 - Appropriated Fund Balance – \$370,000
 - ERS Reserve – \$200,000
 - Unemployment Reserve – \$45,000
 - Transportation/Grounds Equipment – \$200,000

2020-21 vs 2021-22 Projected Revenues

January 11, 2021 Board of Education Meeting

\$25,000,000

\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$0

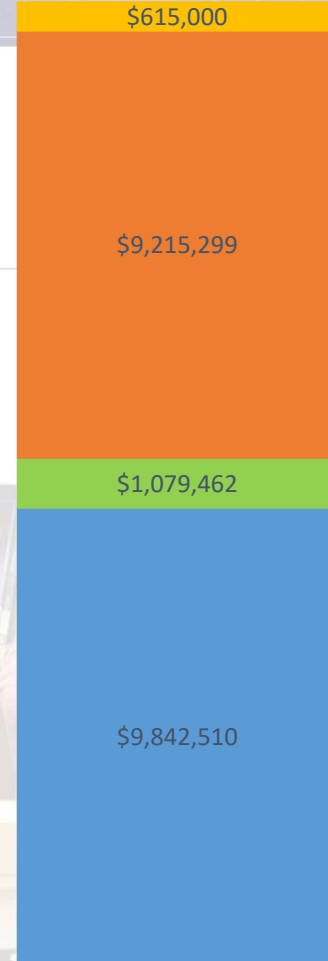
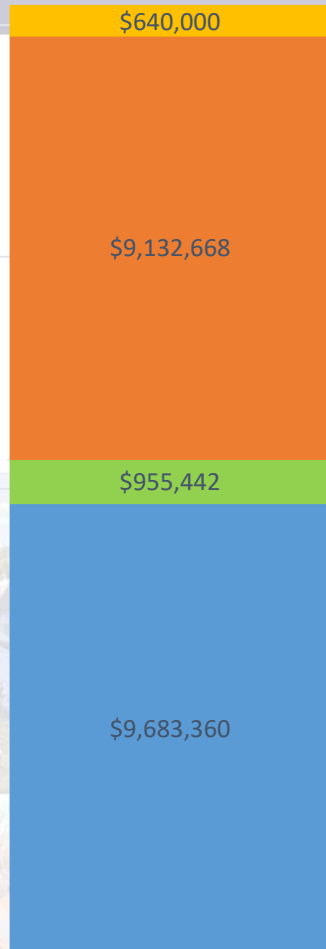
\$20,411,470

1.67% Increase in Total Revenue

\$20,752,271

0.90% increase in State/Federal Aids

1.64% Increase In Tax Levy



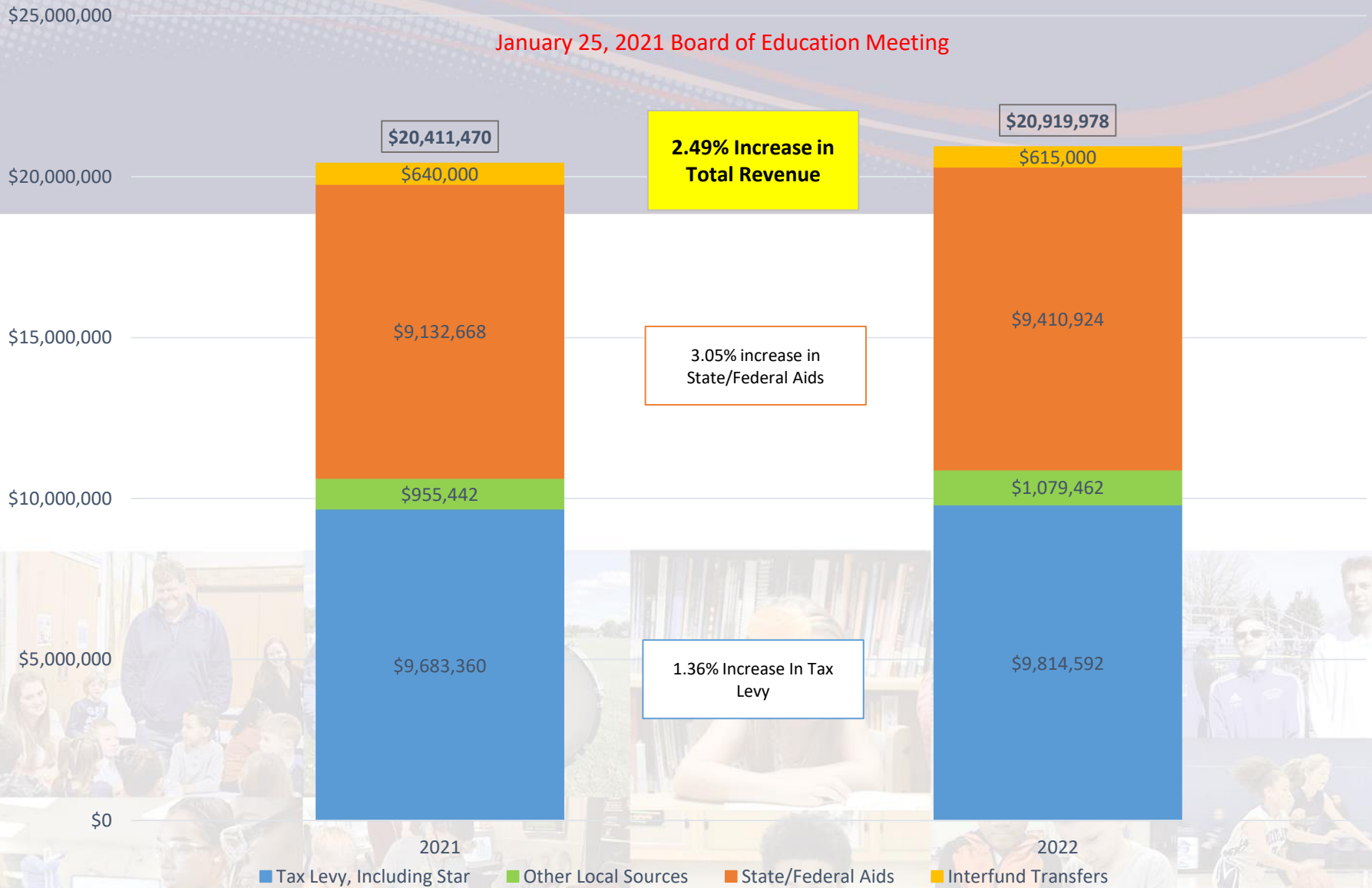
■ Tax Levy, Including Star ■ Other Local Sources ■ State/Federal Aids ■ Interfund Transfers

2021

2022

2020-21 vs 2021-22 Projected Revenues

January 25, 2021 Board of Education Meeting



2.49% Increase in Total Revenue

3.05% increase in State/Federal Aids

1.36% Increase In Tax Levy

ADJUSTMENTS FROM 1.11.21 BOE MEETING

¹ Increase in State Aid per Governor's Budget published 1.21.21, Adjustment for increase to Urban Suburban aid based on additional enrollment, Reduction to tax levy based on actual CPI coming in lower than projected

What is our starting point based on the budget variables?

- We are limited in our ability to raise additional revenue due to the tax levy limit
- To stay within a tax levy limit of 1.64%, assuming 0% increase in state aid, we begin the process with \$368,569 of anticipated expenses that are not covered by estimated revenues
 - We have adjusted our tax levy limit to 1.36%, and modified state aid to reflect increase in urban suburban aid
- The amount of this “difference” will change as
 - Revenues are better defined through our tax levy limit and state aid numbers
 - Expenses are adjusted to align with revenues
 - Governor’s Executive Budget – To be delivered on or before January 21, 2021
 - Delivered and reflected in updates

Update – 1-25-21 BOE Meeting – Reduction to \$105,209 of anticipated expenses not covered by estimated revenues



2021-2022 Budget Development Process

February 8, 2021

- Instruction (Pupil Services, Special Education, BOCES)

