

The background is a collage of various school-related images, including students in a classroom, a student working at a desk, a student in a library, a student at a desk with a mask, and a group of students. The images are semi-transparent and overlaid with a large, stylized graphic consisting of a white arc with a blue and maroon border.

Wheatland-Chili Central Schools 2021-2022 Budget Development

Instruction: BOCES, Special
Education, and Pupil Personnel
Services

Board of Education Meeting

February 8, 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

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	Projected Expense 2021-22 - 2/8/21	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,258,076	2,438,268	2,524,926	2,348,602	2,348,602	(89,666)	-3.68%
Instruction	10,362,011	10,260,865	10,527,131	10,632,131	11,110,707	849,842	8.28%
Pupil Transportation	965,440	995,062	1,021,063	1,004,246	1,004,246	9,184	0.92%
Employee Benefits, Transfers, Debt	4,386,856	4,784,198	4,934,082	4,934,082	4,934,082	149,884	3.13%
Community Services	0	0	0	0	0	0	0.00%
Debt Services	1,183,729	1,471,550	1,959,599	1,959,599	1,959,599	488,049	33.17%
Transfers to School Lunch	38,391	0	0	0	0	0	0.00%
Transfers to Capital	99,141	415,000	100,000	100,000	100,000	(315,000)	-75.90%
Transfers to Special Aid	<u>56,095</u>	<u>46,527</u>	<u>46,527</u>	46,527	46,527	0	<u>0.00%</u>
TOTAL	\$19,349,739	\$20,411,470	\$21,113,328	\$21,025,187	\$21,503,763	\$1,092,293	5.35%

Instruction: BOCES Services – Students with Disabilities

BOCES (K-Transition) Self-Contained Classrooms: 10 students (as of 2/8/2021)

- Requirement based on student needs/IEPs
- Student behavior assistants and teacher aides
- Related services-Activities for Daily Living, Assistive Tech, Audiological Services, Autism, Counseling, Deaf and Hard of Hearing Services, English as a New Learner (ENL), Extended School Year (ESY) program, Interpreters, Music Therapy, Nursing Services, O/T, P/T, S/L, Teacher of the Deaf/Hearing Impaired, Teacher of the Visually Impaired, Transition Services/Career Planning, Work Based Learning

Instruction: In-District BOCES Services for Students with Disabilities

- 14 students receive only related services as follows:
 - 10 students receive related services only in grades K-5
 - 4 students are homeschooled and receive related services
- 20 in-district students (K-8) receive BOCES related services and special education support

Instruction: In-District Itinerant BOCES Services for Students with Disabilities

Staff	Full-Time Equivalents (FTEs)
Occupational Therapy	.6
Speech/Language Therapy	.9
Physical Therapy	.4
Autism, Audiological Services, Assistive Technology,	Block hours
Student Behavioral Assistants	1.0
Teacher of Visually Impaired/Orientation and Mobility	Hours based on student IEP

Instruction: BOCES Budget (as of 2.8.2021)

Category	Amount
Occupational education [2280]	\$270,942
Special education [2250]	\$1,415,000
TOTAL	\$1,685,942

Instruction: Special Education

Contractual: Tuitions

- Outside Placements: 9 students (as of 2/8/2021)
 - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, NYS School for the Blind
 - Tuition and 1:1 aides if required
 - Other related services if required
- Public School Tuitions
 - Tutoring by Rochester City School District (hospitalizations, incarcerations, etc.)
 - Non-resident tuition paid to other public schools

Contractual: Medicaid and STAC Reporting

Equipment and Supplies

Conferences

Instruction: Special Education

- 92 students receive in-district program services
 - 41 students in grades K-5
 - 22 students in grades 6-8
 - 29 students in grades 9-12
- 2 students attend half-day integrated preschool programs through Committee on Preschool Special Education (CPSE)
- 1 student attend full-day integrated preschool programs through CPSE
- 2 students receive only related services through CPSE

Instruction: Special Education Staffing

Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	11.0
Teacher Aides (1:1)	4.5
Secretary (PPS Office)	1.0

As noted, 92 students receive in-district program services.

Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
Instruction	
Teachers, paraprofessionals, tutors, and substitutes (salary only)	787,500
Supplies and materials	2,500
Contracted services	70,000
Conferences (through federal grant funds)	-----
Tuitions paid to other schools	425,000
SUBTOTAL	1,285,000
<i>Plus</i> BOCES Services (previous slide)	1,415,000
SUBTOTAL (with BOCES Special Education)	2,700,000
Benefits Percentage (for discussion)	354,375
TOTAL with Benefits (for discussion)	3,054,375

Instruction: Programs for Students with Disabilities

- **Summary of students receiving special education services (130 students):**
 - 92 students: In-district program services
 - 10 students: Self-Contained BOCES classrooms
 - 9 students: Outside placements
 - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, School for the Blind
 - 10 students: Related services only in grades K-5
 - 4 students: Homeschooled and receive related services
 - 2 students: Related Services through Committee on Preschool Special Education/CPSE
 - 2 students: Integrated preschool programs through CPSE
 - 1 student: Full day preschool program through CPSE

Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Special Education (including BOCES)	% of Budget
Instruction	11,110,707	2,700,000	24%
Proposed Base Budget – 2021-2022	21,503,763	3,054,375	14%

With Benefits Estimate

Per pupil cost (130 students receiving a variety of services) = \$23,111
(compared to \$22,091 in 2020-2021 for 116 students)

Instruction: Additional Pupil Personnel Staffing

Staff	Full-Time Equivalents (FTEs)
Psychologist	2.0
Social Workers	2.0
School Counselors	3.0
Secretary (School Counselor)	1.0
School Nurses (Registered Nurses) *This year 2 Nurses are through BOCES	*2.0

Instruction: Pupil Personnel Services

Category (2810 - 2815)	Amount	Benefits
Instruction		
Guidance (counselor and secretary) & Health Services (school nurses) - salaries only	328,608	147,874
Guidance (Supplies & Conference) [2810]	1,088	
Health Services (Contractual & Supplies) [2815]	111,926	
TOTAL	441,622	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers	245,000	110,250
Supplies and materials	3,023	
Conferences (through federal grant funds)	-	
TOTAL	248,023	

Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Special Education (including BOCES)	% of Budget
Instruction	11,110,707	689,645	6%
Proposed Base Budget – 2021-2022	21,503,763	974,769	4%

With Benefits Estimate

Instruction: Programs for Students with Disabilities

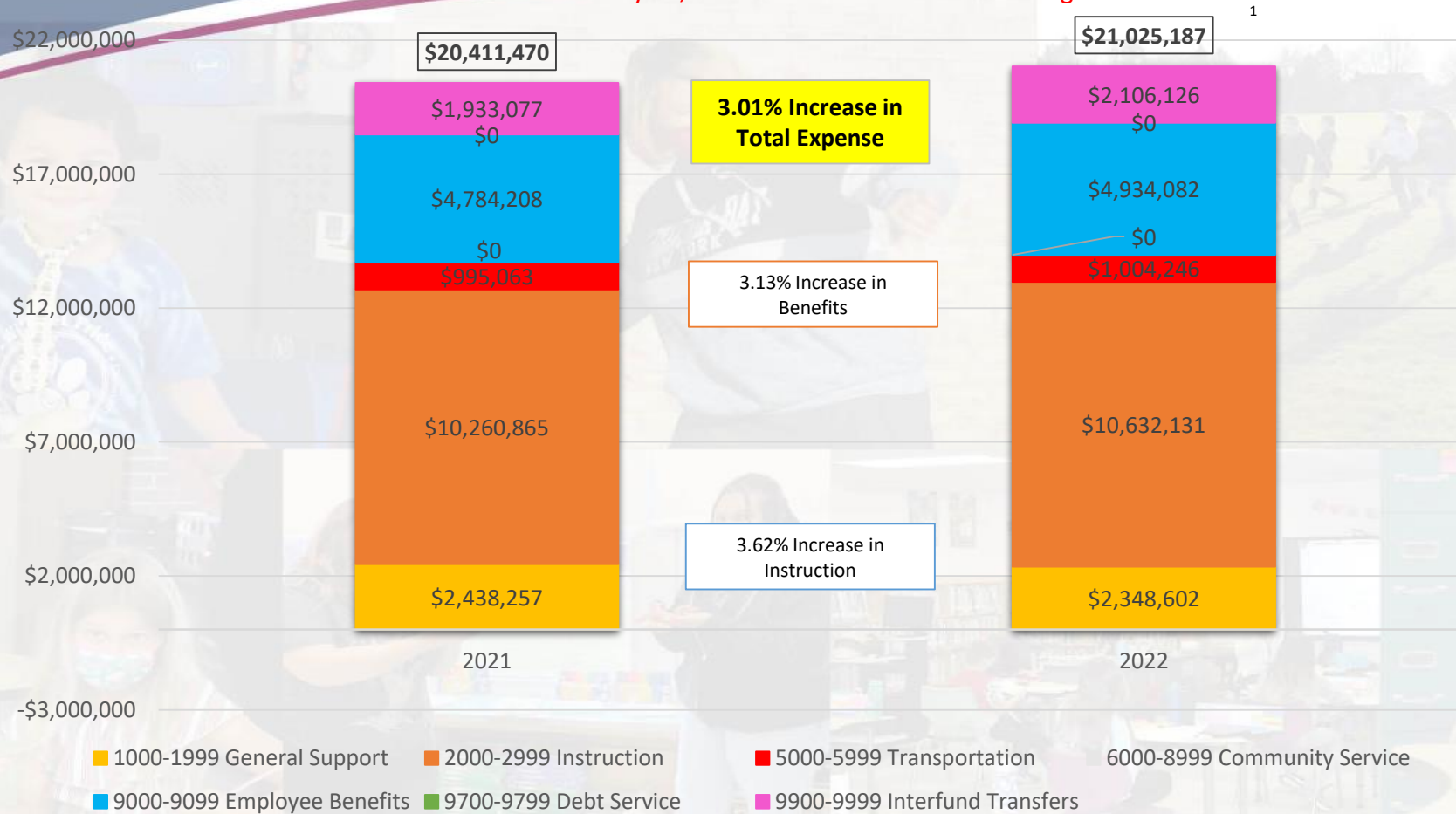
SUMMARY			
Budget for Analysis Purposes	Amount		% of Budget
Instruction - Special Education (with BOCES Costs)	11,110,707 (Instruction Total)	2,700,000	
Instruction - Pupil Personnel Services		689,645	
Instruction - SUBTOTAL		3,389,645	30%
Proposed Base Budget –2021-2022	\$21,503,763	3,389,645	15%
(Including Benefits estimate from prior slides of \$612,499)	\$21,503,763	4,002,144	18%
		With Benefits Estimate	

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

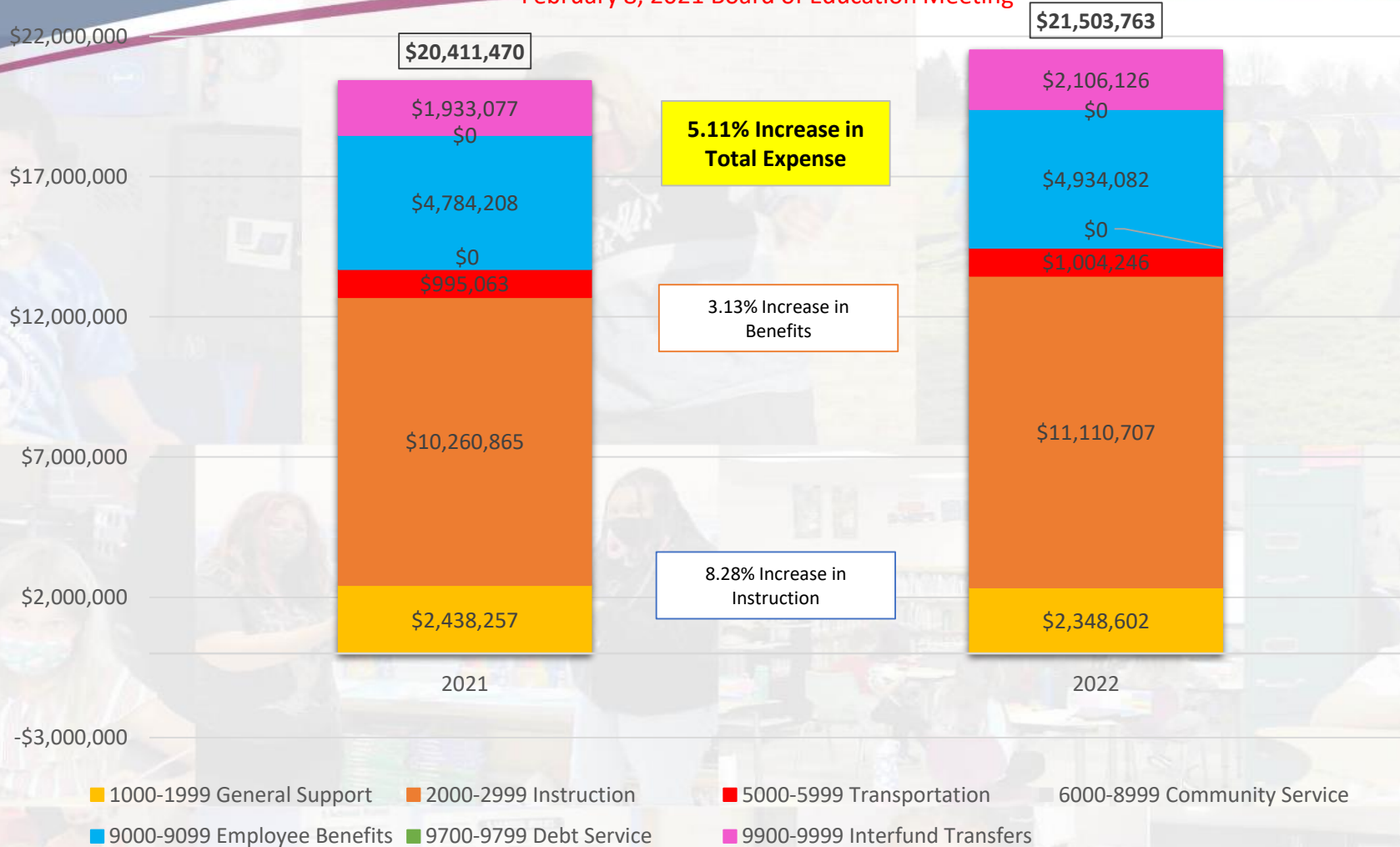
January 25, 2021 Board of Education Meeting



- 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

2020-21 vs 2021-22 Projected Expenses

February 8, 2021 Board of Education Meeting



- ADJUSTMENTS FROM 1.25.21 BOE MEETING

¹Instruction – Increase in SWD costs. 130 SWD in 21/22 from 116 in 20/21

2021-22 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

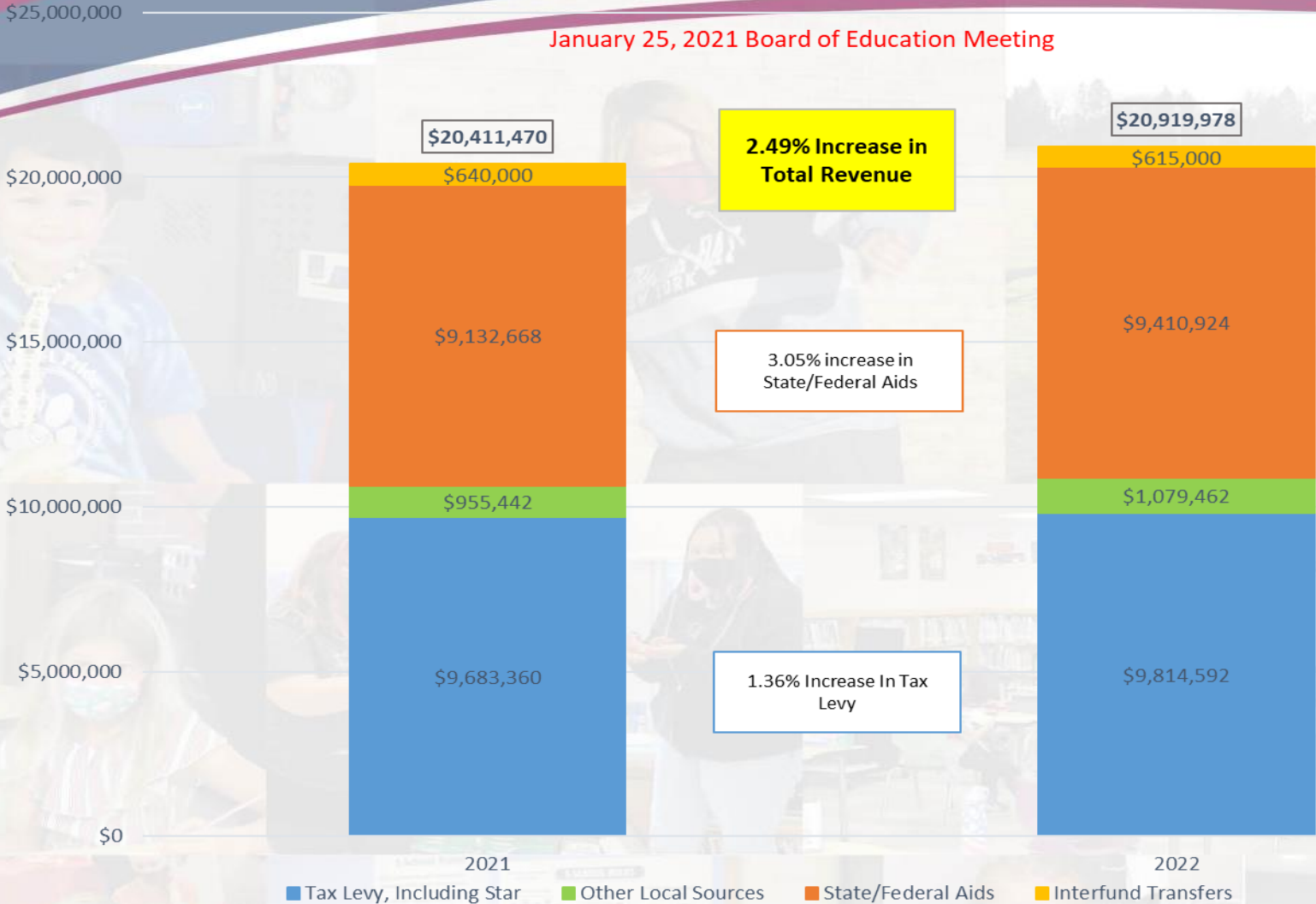
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Major Revenue Assumptions 2021-2022

- 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 25, 2021 Board of Education Meeting

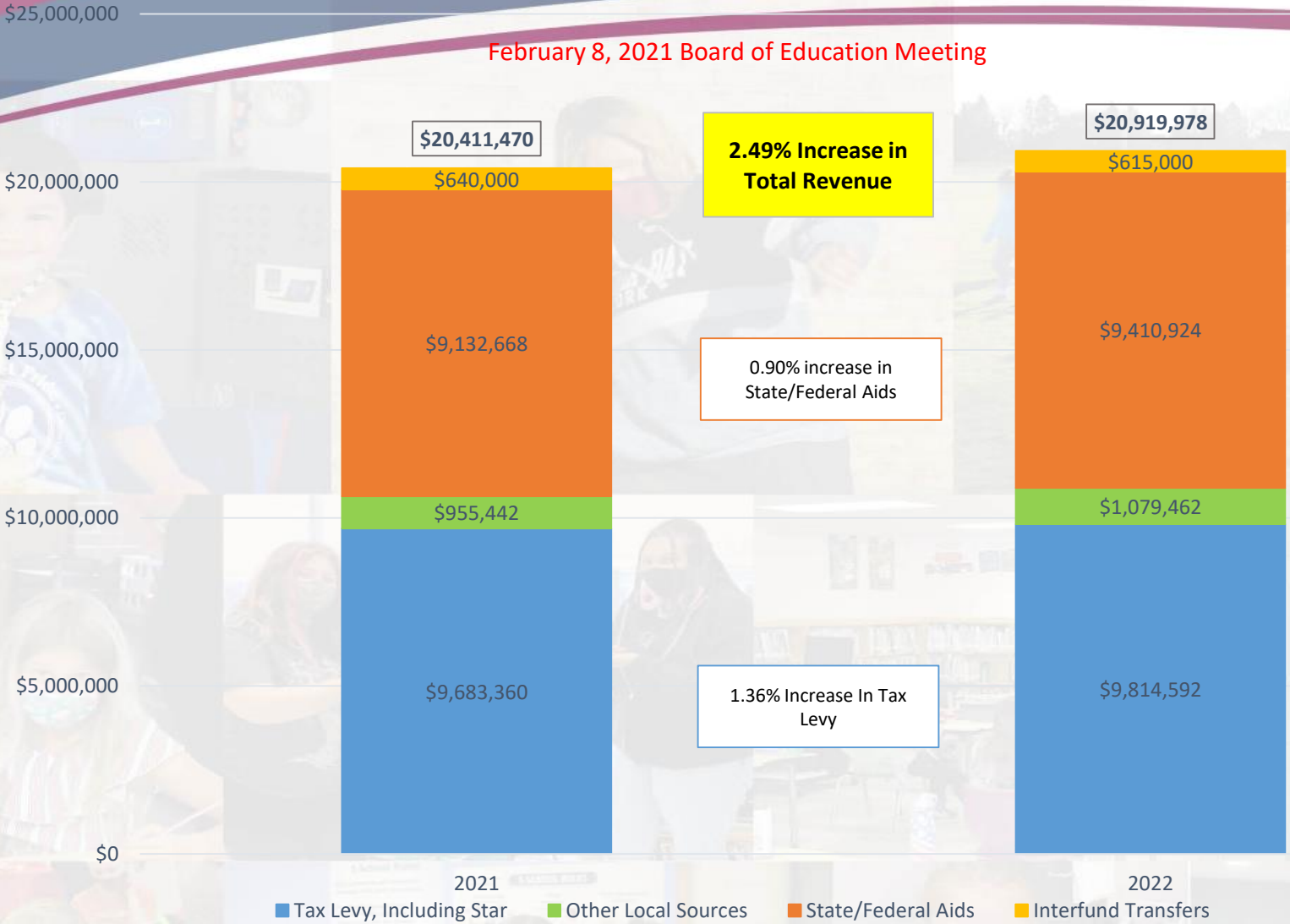


ADJUSTMENTS FROM 1.11.21 BOE MEETING

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

2020-21 vs 2021-22 Projected Revenues

February 8, 2021 Board of Education Meeting



ADJUSTMENTS FROM 1.25.21 BOE MEETING
¹ No Changes made

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 – 2.8.21 BOE Meeting – Increase to \$583,780 of anticipated expenses not covered by estimated revenues



2021-2022 Budget Development Process

- February 22, 2021
- Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology), BOCES (Instruction), and Employee Benefits