

The background is a collage of various school-related images, including students in classrooms, a person in a blue shirt working at a desk, a person in a white shirt at a desk, and a group of students. The collage is overlaid with a semi-transparent white and blue curved banner at the top.

Wheatland-Chili Central Schools 2021-2022 Budget Development

Instruction (Elementary, Secondary,
Sports, Co-curricular, Technology,
BOCES) and Employee Benefits

Board of Education Meeting

February 22, 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 - 1/25/21	Projected Expense 2021-22 - 2/8/21	Projected Expense 2021-22 - 2/22/21	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,258,076	2,438,268	2,348,602	2,348,602	2,290,662	(147,606)	-6.05%
Instruction	10,362,011	10,260,865	10,632,131	11,110,707	10,654,788	393,923	3.84%
Pupil Transportation	965,440	995,062	1,004,246	1,004,246	969,246	(25,816)	-2.59%
Employee Benefits, Transfers, Debt	4,386,856	4,784,198	4,934,082	4,934,082	4,909,082	124,884	2.61%
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	35,000	35,000	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	0.00%
TOTAL	\$19,349,739	\$20,411,470	\$21,025,187	\$21,503,763	\$20,964,904	\$553,434	2.71%

Instruction – District Wide

Category (2110)	Amount
School Resource Officer [2110]	105,000
Charter School Tuition [2110]	58,689
Textbook Purchase [2110]	30,828
Copy Center Supplies [2110]	20,188
TOTAL	214,705

Elementary Instructional Focus for 2021-22

- Support smaller class sizes at Grades K-2 to allow focus on Core Instruction
 - If K-2 class enrollment exceeds 43 students, 4 sections will be offered at grade level
 - Tier 1 and 2 Interventions to be done in classroom
- Maintain standard class sizes at Grades 3-5
 - Projected class sizes from 15 – 18.5 students per teacher
 - Tier 2 and 3 interventions provided through push-in and pull-out support from interventionists and special ed teachers

Elementary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades K-5 Teachers (classroom [20.0], academic intervention [2.1], special areas [4.378], PreK [1.0])	27.478 (compared to 28.478 in 2020-21)
Paraprofessionals (teacher aides [7.0], teaching assistants [1.0], security worker [0.5], office clerk [1.0])	9.5 (compared to 12.5 in 2020-21)
Library	1.0

Student Enrollment: 319 (projected for 2021-2022)

Elementary Instructional Budget (as of 2.22.21)

Category (2110-2630)	Amount
Grades K-6 Teaching Staff [2110]	1,797,040
Paraprofessionals (teacher assistants, teacher aides, office clerks, and computer support)	187,500
Substitute teachers and tutors	79,158
Supplies and Equipment	32,914
Contractual (conference, student admissions, assemblies, and repairs)	5,821
Textbooks [2110]	3,402
Library (librarian and paraprofessional salaries) [2610]	60,000
Library (Books & Supplies)	3,948
SUBTOTAL	2,169,783
Estimation of Benefits for Discussion Purposes	920,043
TOTAL	3,089,826

Secondary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades 6-12 Teachers (core and elective [27.4], intervention [1.0], grade six [3.0], ESOL [1.4], teacher center director [0.6])	33.4 (compared to 34.0 in 2020-21) Teacher center director decreased from 1.0 to 0.6 (-0.4)
Paraprofessionals (teacher aides [3.5], teaching assistant [0.4], security worker [0.5], and office clerks [2.0])	6.4 (compared to 6.4 in 2020-21)
Library	1.0

Student Enrollment: 336 (projected for 2021-2022)

Secondary Instructional Budget (as of 2.22.21)

Category (2110-2630)	Amount
Grades 7-12 Teaching Staff [2110]	1,900,000
Paraprofessionals (teacher assistant, teacher aides, office clerks, and security worker)	106,792
Substitute teachers and tutors	79,158
Supplies and Equipment	56,400
Contractual (conference, student admissions, assemblies, and repairs)	10,001
Textbooks [2110]	5,566
Library (librarian and paraprofessional salaries) [2610]	81,000
Library (Books, Supplies, Equipment, Contractual)	9,817
SUBTOTAL	2,248,734
Estimation of Benefits for Discussion Purposes	939,506
TOTAL	3,188,240

Instruction: Elementary and Secondary (as of 2.22.21)

Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	10,654,788	4,418,517	41.5%
Proposed Base Budget – 2021- 2022	20,964,904	6,278,066	29.9%
		With Benefits Estimate	

Instruction: Administration & Curriculum

Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, K-12 Assistant Principal	3.0
Secretarial Support	2.0
Curriculum Leaders (stipends)	11 positions earning stipends

Instruction: Administration & Curriculum

Category (2010 - 2330)	Amount
Administration and Improvement (administrative and school secretary salaries) [2010-2020]	430,706
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	106,593
Conference, Supplies, and Contractual [2010-2070]	55,362
Teaching-Special Schools [2330]	17,590
SUBTOTAL	610,251
Estimation of Benefits for Discussion Purposes	193,818
TOTAL	804,069

Instruction: Administration & Curriculum

Budget for Analysis Purposes	Amount	Other Expenses	% of Budget
Instruction	10,654,788	610,251	5.7%
Proposed Base Budget – 2021-2022	20,964,904	804,069	3.8%
			With Benefits Estimate

Instruction: Technology

Staff	Full-Time Equivalents (FTEs)
Network Administrator	1.0
Microcomputer Maintenance Technician	1.0

Instruction: Technology

Category (2010 - 2330)	Amount
Technology (Network Administrator & Microcomputer Maintenance Technician salaries) [2630]	95,000
Technology (Hardware/Software) [2630]	27,906
Supplies, and Contractual [2630]	11,900
SUBTOTAL	134,806
Estimation of Benefits for Discussion Purposes	42,750
TOTAL	177,556

Instruction: Technology

Budget for Analysis Purposes	Amount	Other Expenses	% of Budget
Instruction	10,654,788	134,806	1.3%
Proposed Base Budget – 2021-2022	20,964,904	177,556	0.8%

With Benefits Estimate

Instruction: Interscholastic Sports

- Coaches
 - 11 Modified, 9 Junior Varsity, 14 Varsity, 4 Assistant Coaches, and 2 Intramural Coaches (for four sports)
- Chaperones
- Athletic Director (0.4 FTE release)
- Officials and Athletic Trainer
- Supplies, Equipment, and Uniforms
- Event Fees and Memberships

Instruction: Interscholastic Sports

Category (2855)	Amount
Coaches (varsity, junior varsity, and modified)	159,158
Athletic Director	27,699
Chaperones and Time Clock	32,640
Officials, Trainers, and Lifeguards	35,680
Supplies, Equipment, and Uniforms	24,509
Event Fees, Memberships, and Conference/Workshops	6,470
TOTAL	286,156

Instruction: Co-curricular

- Advisors
 - 35 High School, 8 Middle School, and 12 Elementary
- Chaperones
- Graduation Expenses
- Supplies

Instruction: Co-Curricular

Category [2850]	Amount
Advisors	95,375
Chaperones (co-curricular events)	7,048
Contractual (graduation expenses, academic competitions, and drama production)	11,833
Supplies	4,726
TOTAL	118,982

Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular	% of Budget
Instruction	10,654,788		
Interscholastic Sports		286,156	
Co-Curricular		118,982	
TOTAL		405,138	3.8%
Proposed Base Budget – 2021-2022	20,964,904	405,138	1.9%

Instruction: BOCES Budget (excluding Special Education & Occupational Education)

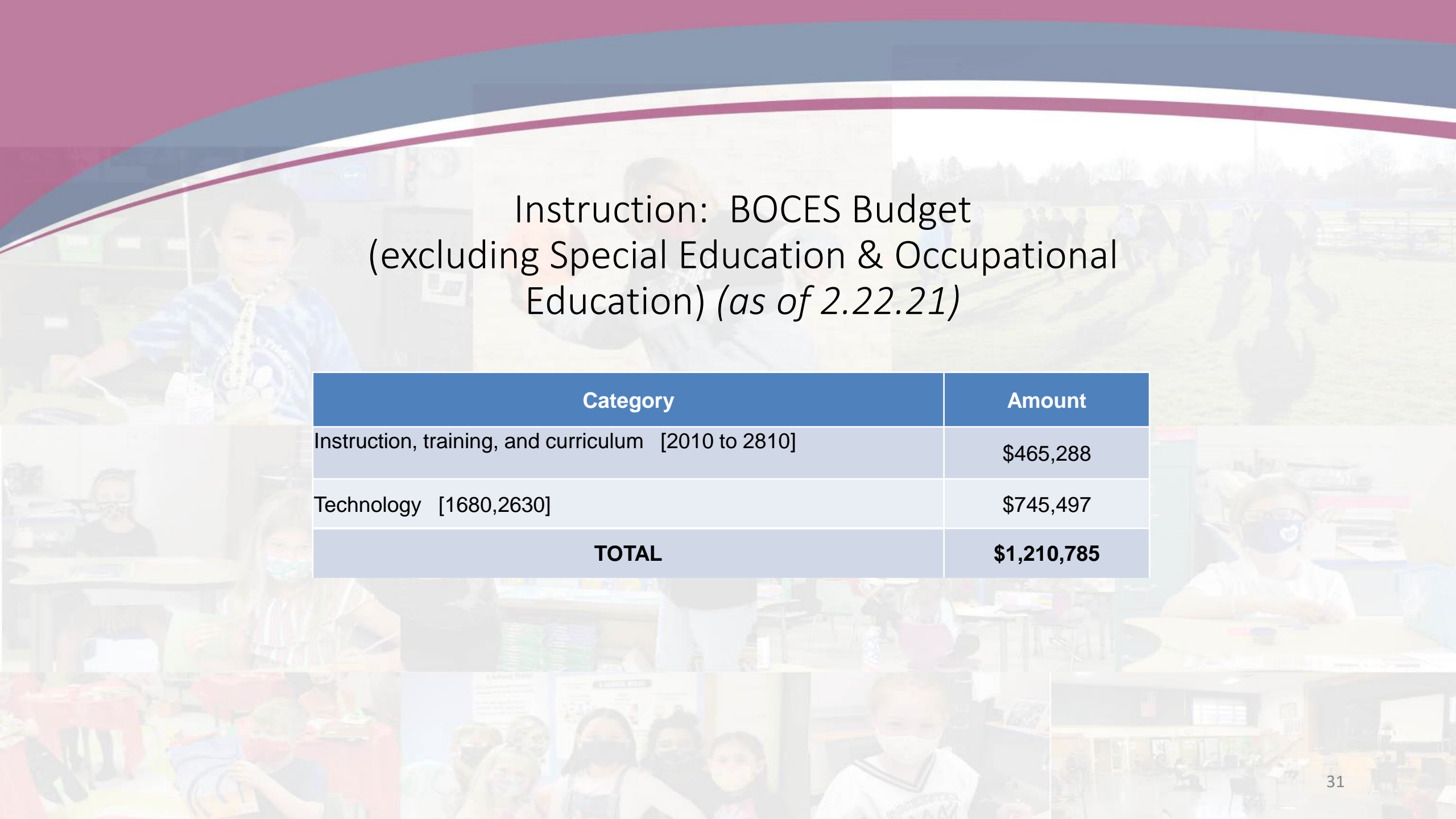
Category	Description
Curriculum	<ul style="list-style-type: none">• Curriculum development support
Inservice Training	<ul style="list-style-type: none">• Workshops for staff• Coaching certification• School bus driver training
Instruction	<ul style="list-style-type: none">• WeMoCo program and New Visions• Regional summer school• Alternative High School• Urban-Suburban Program (Monroe 1)• Masterminds• Academic Challenge Bowl• Elementary Science Program• School to Work Partnership (Monroe 1)

Instruction: BOCES Budget (excluding Special Education & Occupational Education)

Category	Description
Instruction (continued)	<ul style="list-style-type: none">• Counseling software application• Library services (online resources, film/video, library automation)• Tutoring and Out-of-School Suspension• Grant writing services• Test scoring services• Project Lead The Way costs
General Support	<ul style="list-style-type: none">• Policy Maintenance (Erie #1)• State Aid/Financial Planning (Questar)• Labor Relations (Monroe 2-Orleans)• Recruiting/Fingerprinting (Monroe 2-Orleans)• Public Information (Monroe 2-Orleans)• Health and Safety (Genesee Valley)

Instruction: BOCES Budget (excluding Special Education & Occupational Education)

Category	Description
Technology	<ul style="list-style-type: none">• Library automation• Online courses• Computer server leases• IEP Direct• Response to Intervention Module (RTIM)• School Tool (student management system)• My Learning Plan• Emergency contact system• Internet access• Data warehousing• School Wires (website)• Telecommunications



Instruction: BOCES Budget
(excluding Special Education & Occupational
Education) *(as of 2.22.21)*

Category	Amount
Instruction, training, and curriculum [2010 to 2810]	\$465,288
Technology [1680,2630]	\$745,497
TOTAL	\$1,210,785

Instruction: BOCES Budget
 (excluding Special Education & Occupational
 Education) *(as of 2.22.21)*

Budget for Analysis Purposes	Amount	BOCES	% of Budget
Instruction	10,654,788	1,210,785	11.4%
Proposed Base Budget – 2021-2022	20,964,904	1,210,785	5.8%



2021-2022 Proposed Base Budget (by function codes)

- Employee Benefits – Budget Function Codes 9010 – 9089

Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	991,289
Social Security / FICA [9030]	652,021
Worker's Compensation [9040]	80,611
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	3,106,756
Other Benefits [9089]	55,345
TOTAL	4,909,082

Employee Benefits

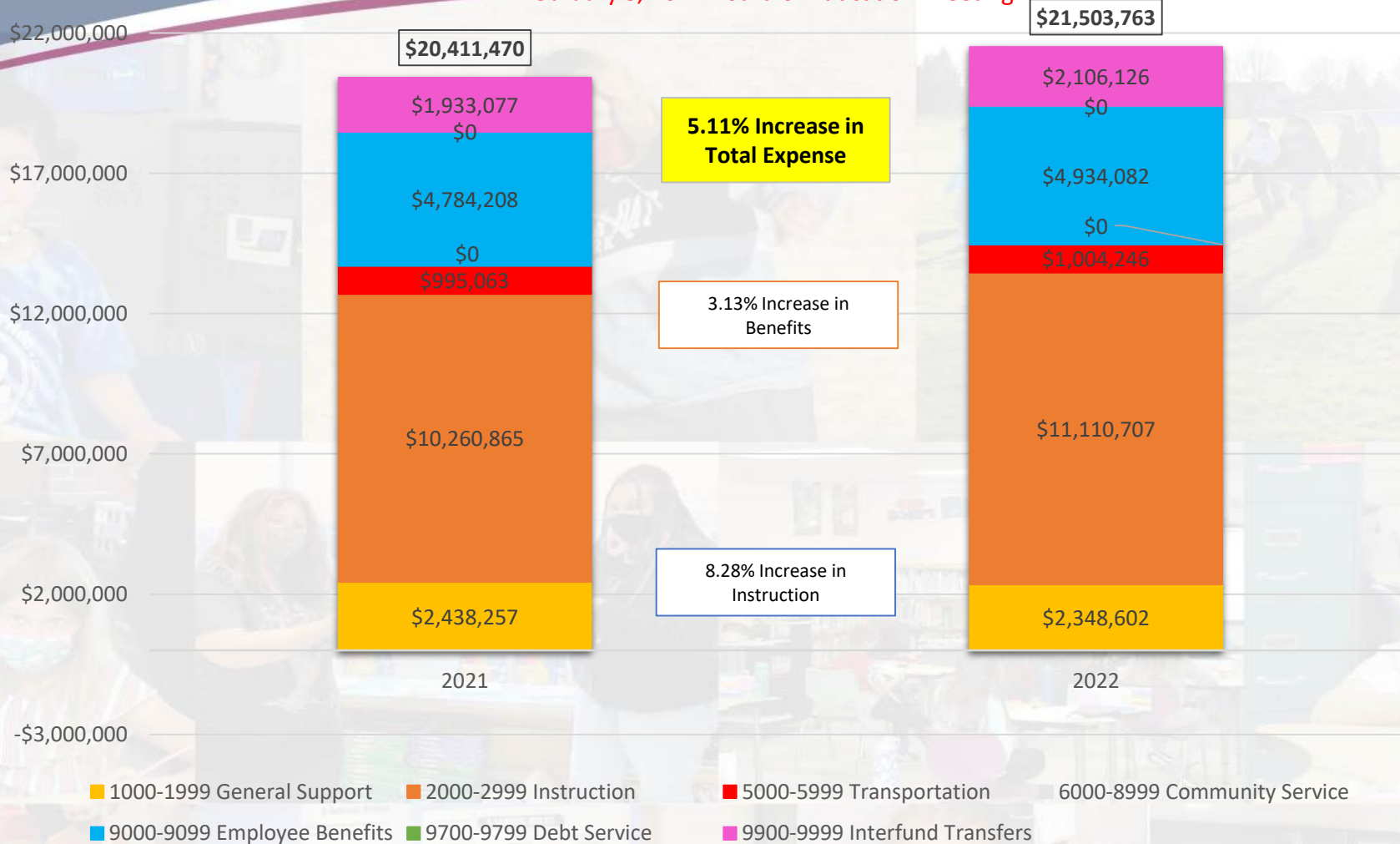
Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	4,909,082	4,909,082	100%
Proposed Base Budget – 2021-2022	20,964,904	4,909,082	23.4%

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

February 8, 2021 Board of Education Meeting

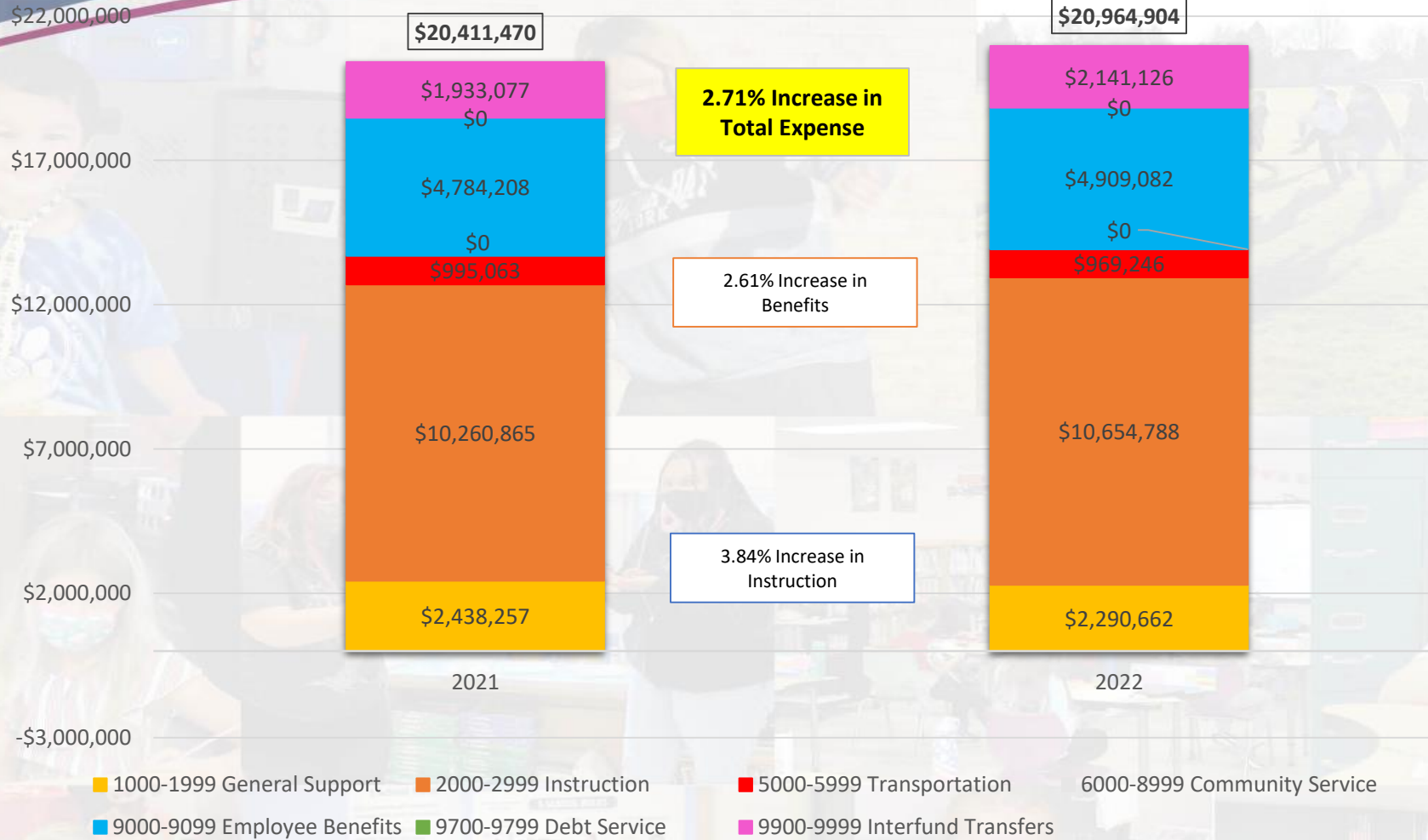


- ADJUSTMENTS FROM 1.25.21 BOE MEETING

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

2020-21 vs 2021-22 Projected Expenses

February 22, 2021 Board of Education Meeting



2.71% Increase in Total Expense

2.61% Increase in Benefits

3.84% Increase in Instruction

• ADJUSTMENTS FROM 2.8.21 BOE MEETING

2021-22 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

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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	35,000	35,000	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	0.00%
TOTAL	\$19,349,739	\$20,411,470	\$21,025,187	\$21,503,763	\$20,964,904	\$553,434	2.71%

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 **1.25%** (reduction from 2020-21)
 - CPI projected at 1.5%, came in at 1.23%
 - Tax Based Growth Factor projected at 2%, came in at 1.1%
- 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

February 8, 2021 Board of Education Meeting

\$25,000,000

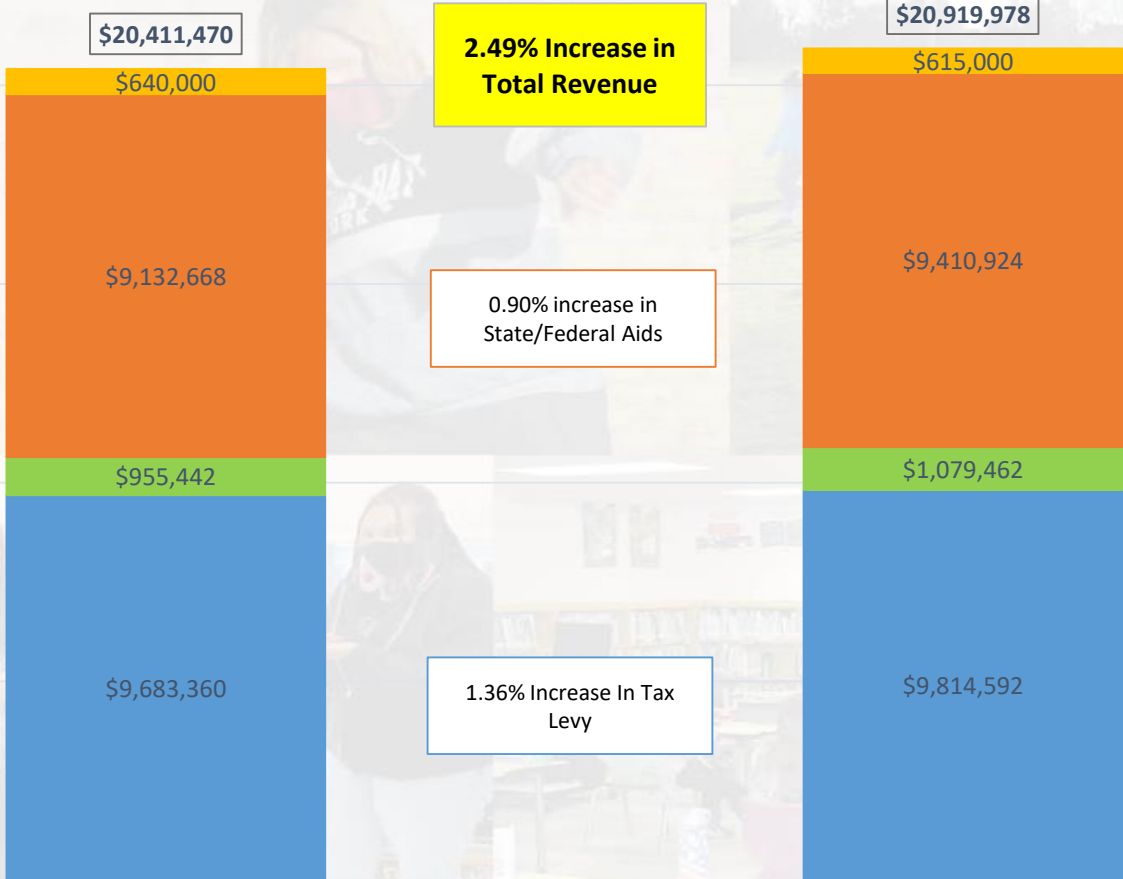
\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$0



2.49% Increase in Total Revenue

0.90% increase in State/Federal Aids

1.36% Increase In Tax Levy

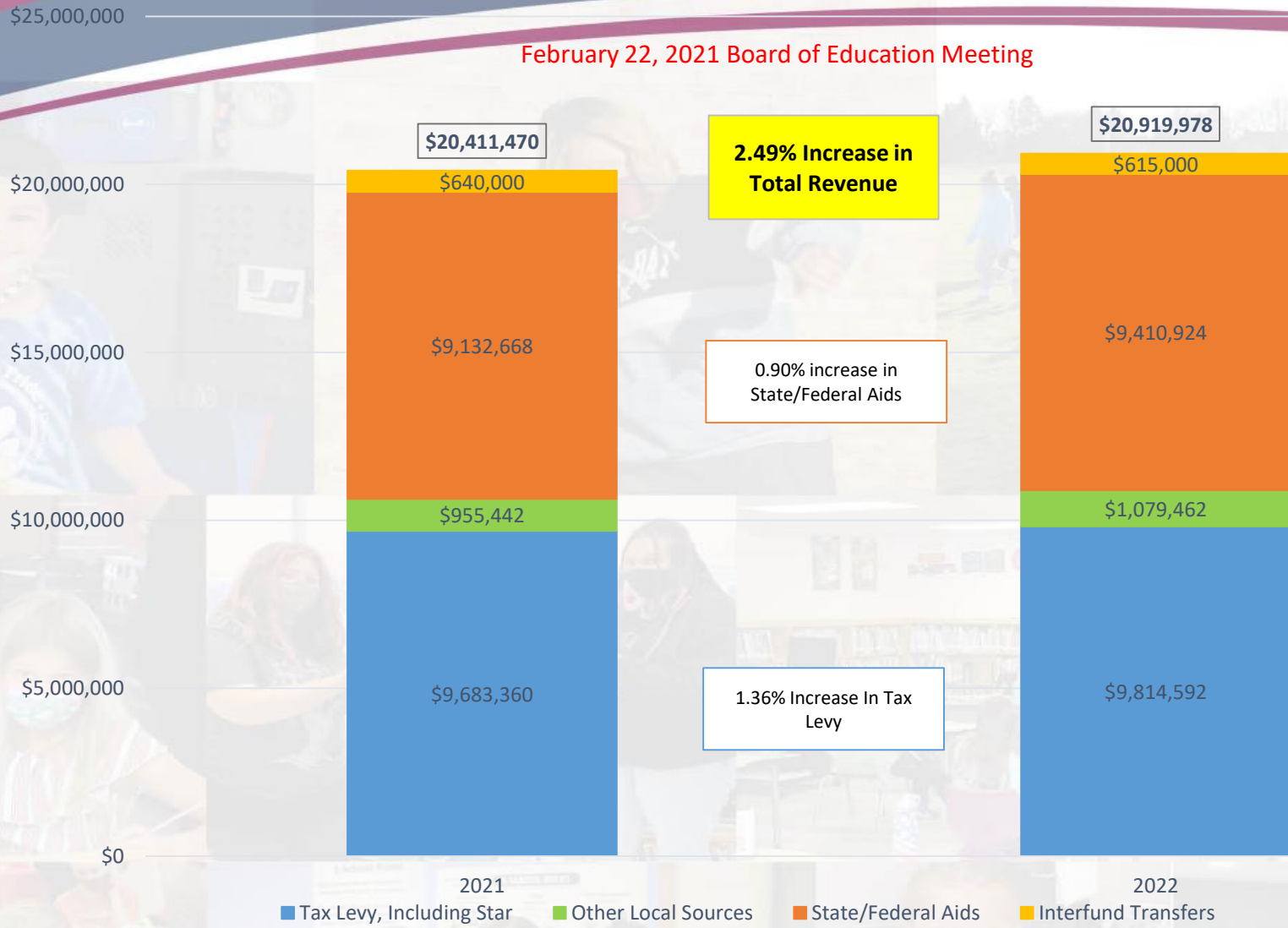
2021

2022

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

2020-21 vs 2021-22 Projected Revenues

February 22, 2021 Board of Education Meeting



ADJUSTMENTS FROM 2.22.21 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
 - Update – adjusted our tax levy limit to 1.25% to reflect tax based growth factor
- 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 – 2.21.21 BOE Meeting – Decrease to \$55,408 of anticipated expenses not covered by estimated revenues



2021-2022 Budget Development Process

- March 8, 2021
- Review Preliminary Budget