



Wheatland-Chili Central Schools 2021-2022 Budget Development

Review of Base Budget

Board of Education Meeting

March 8, 2021

2021-2022 Budget Development

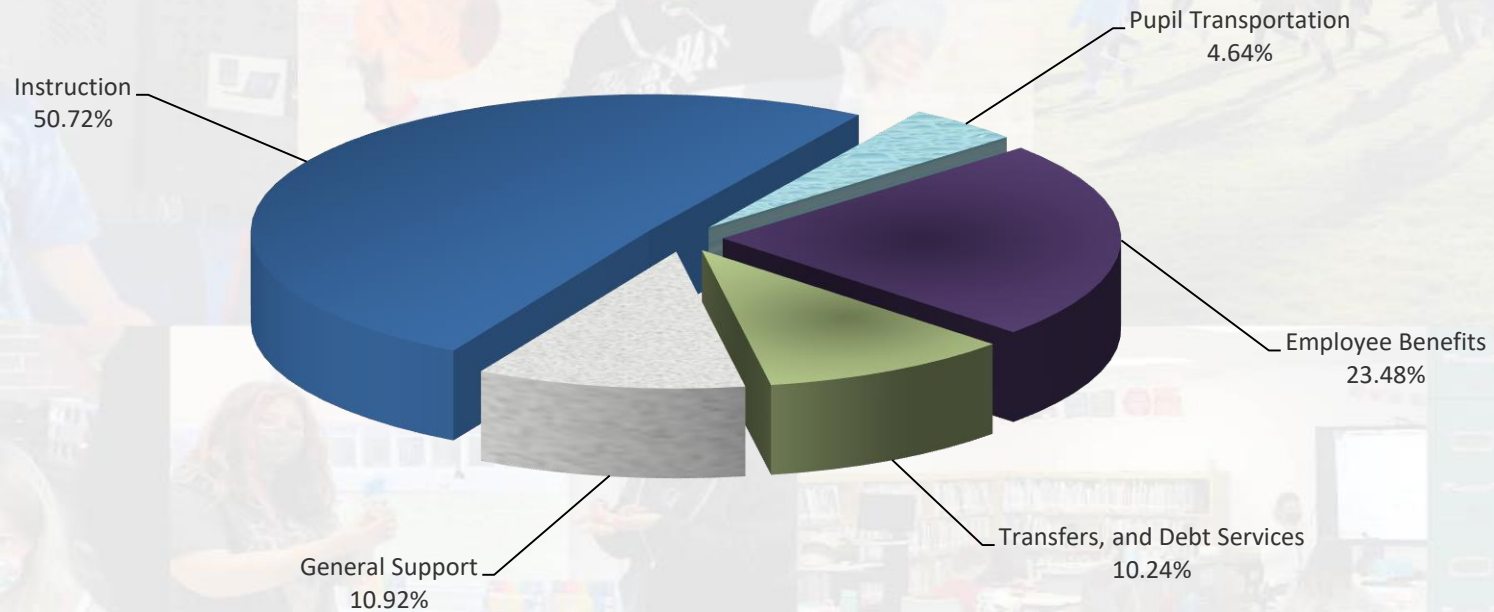
Date	Presentation
January 11	General Support, Capital/Debt Service
January 25	Facilities and Transportation
February 8	Instruction (Pupil Services, Special Education, BOCES)
February 22	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 8	Review Preliminary 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

2021-22 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2019-20	Adopted Budget 2020-21	Projected Expense 2021-22 - 2/8/21	Projected Expense 2021-22 - 2/22/21	Projected Expense 2021-22 - 3/8/21	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,258,076	2,438,268	2,348,602	2,290,662	2,283,959	(154,309)	-6.33%
Instruction	10,362,011	10,260,865	11,110,707	10,654,788	10,606,080	345,215	3.36%
Pupil Transportation	965,440	995,062	1,004,246	969,246	969,246	(25,816)	-2.59%
Employee Benefits, Transfers, Debt	4,386,856	4,784,198	4,934,082	4,909,082	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	35,000	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	\$21,503,763	\$20,964,904	\$20,909,493	\$498,023	2.44%

Summary by Function – 2021-2022



2020-21 Summary by Function

- 50.27% - Instruction
- 11.95% - General Support
- 4.88% - Pupil Transportation
- 23.44% Employee Benefits
- 9.47% Transfers and Debt Service

General Support

	2020-21 Adopted Budget	2021-22 Proposed Budget
Board of Education	\$22,534	\$15,904
Central Administration	\$237,646	\$287,927
Central Services	\$141,448	\$173,371
Facility Operations	\$1,175,448	\$1,007,584
Finance	\$309,503	\$312,650
Personnel/Public Information Services	\$263,097	\$209,251
Special Items	\$288,592	\$277,272
Grand Total	\$2,438,268	\$2,283,959

Modifications to General Support Budget in 2021-22

- Reduction to .6 FTE from .8 FTE – Communications Specialist (BOCES)
- Reduction to .4 FTE from .6 FTE – Human Resources Manager (BOCES)
- Removal of NYSSBA membership dues - \$6.7k
- Reduction of budgeted legal expenses by \$15k
- Reduction of Facilities supplies/contractual budget by \$25k

Instruction: Elementary & Secondary, Administrative, Sports, Co-Curricular, Library, Technology, BOCES (except Special Education)

	2020-21 Adopted Budget	2021-22 Proposed Budget
Administrative & Improvement	\$737,185	\$567,311
BOCES	\$1,474,925	\$1,231,023
Co-curricular	\$115,751	\$118,982
Districtwide	\$109,705	\$214,705
Instruction	\$4,233,800	\$4,220,155
Interscholastic Sports	\$279,139	\$286,156
Library	\$142,476	\$154,765
Teaching – Special Schools	\$17,125	\$17,590
Technology	\$39,807	\$134,806
Grand Total	\$7,149,913	\$6,945,493

Modifications to Instruction: Elementary & Secondary, Administrative, Sports, Co-Curricular, Library, Technology, BOCES budget in 2021-22

- Exited Managed IT Service at Monroe #1 BOCES & removed Shared Technician Position through Monroe 2 BOCES
 - Budgeted for 1.0 FTE Network Administrator and 1.0 FTE Microcomputer Maintenance Technician to be employed by Wheatland-Chili CSD
- Reduced 1.0 FTE - Executive Director of Curriculum & Instruction
- Reduced 1.0 FTE - K-6 Teaching Position through attrition
- Reduced 0.6 FTE - Social Studies Teacher
 - Budget neutral due to Teacher Center reduction
- Reduced 1.0 FTE - Teaching Assistant
- Reduced 2.0 FTE - Teacher Aide Positions, 1 through attrition
- Reduced 1.0 FTE - District Office Secretary Position
- Reduced 1.4 FTE - Food Service employees through Genesee Valley BOCES
 - Budgeted for 1.0 Food Service Manager to be employed by Wheatland-Chili CSD
- Reduction of District Based Initiatives Budget - \$25k
- Reduction of supplies/contractual budget at the Secondary level - \$25k
- Reduction of supplies/contractual budget at the Elementary level - \$15k
- Increase BOCES Instructional Budget by \$20k – Remote Learning Option

Instruction: Special Education, Occupational Education, PPS, BOCES

	2020-21 Adopted Budget	2021-22 Proposed Budget
BOCES	\$1,410,516	\$1,689,305
Guidance	\$203,033	\$209,088
Health Services	\$168,697	\$229,170
Psychologists	\$92,433	\$94,329
Social Workers	\$150,909	\$153,696
Special Education	\$1,085,363	\$1,284,999
Grand Total	\$3,110,951	\$3,660,587

Modifications to Instruction: Special Education, Occupational Education, PPS, BOCES budget in 2021-22

- Increase to BOCES Special Education Budget
 - 6 student placements budgeted in 2020-21, 10 student placements budgeted in 2021-22 (*Budget reflects anticipated placements as of February 2020 – not actually placements in 2020-21)
 - Increase for in house student with special needs provided by BOCES staff
- Decrease to BOCES Special Education Budget
 - Reduction of 1.0 FTE Contract Student Behavioral Assistant Position
- Increase to tuition for students in Private Placements
 - 6 Student placements budgeted in 2020-21, 8 Student placements budgeted in 2021-22 (*Budget reflects anticipated placements as of February 2020 – not actually placements in 2020-21)
- Increase to Health Services Budget
 - Cost incurred for health services for students in private placements – District where private school is located bills student's district of residence on a per pupil basis for providing health services)

Instruction: Grand Total

	2020-21 Adopted Budget	2021-22 Proposed Budget
Elementary & Secondary, Administrative, Sports, Co- Curricular, Library, Technology, BOCES	\$7,149,913	\$6,945,493
Special Education, Occupational Education, PPS, BOCES	\$3,110,951	\$3,660,587
Grand Total	\$10,260,864	\$10,606,080

Transportation

	2020-21 Adopted Budget	2021-22 Proposed Budget
BOCES	\$3,389	\$3,457
Bus Garage	\$43,957	\$45,829
Contracted Services	\$44,285	\$42,318
Fuel	\$85,319	\$85,319
Insurance	\$39,391	\$39,391
Salary	\$738,872	\$711,332
Supplies	\$39,850	\$41,600
Grand Total	\$995,063	\$969,246



Modifications to Transportation budget in 2021-22

- Retirement of Head Automotive Mechanic
 - Position replaced – reduction to overall salary budget
- Reduced by 1.0 FTE – Facilities/Transportation Assistant

Benefits

	2020-21 Adopted Budget	2021-22 Proposed Budget
Health Insurance	\$3,011,319	\$3,106,756
Life Insurance	\$3,060	\$3,060
Unemployment	\$20,000	\$20,000
Worker's Compensation	\$79,030	\$80,611
Retirement	\$965,685	\$991,289
Social Security/FICA	\$649,774	\$652,021
Other Benefits	\$55,345	\$55,345
Grand Total	\$4,784,213	\$4,909,082

Modifications to Benefits budget in 2021-22

- Reductions made to health insurance
 - \$95,437 overall increase. Without reduction of FTE's and a 8% projected rate increase, health insurance budget would have increased by \$240,906
 - Budget reflects costs or actual plans our staff members are currently in
 - New positions – budgeted for the cost of family plans
- Retirement and Social Security Budget are calculated based on TRS, ERS and FICA rates and are assessed based on actual salary figures.
 - Reductions to FTE's reduced overall cost of these benefits

Transfers & Debt Service

	2020-21 Adopted Budget	2021-22 Proposed Budget
Interfund Transfer – Debt Service	\$1,471,550	\$1,959,599
Interfund Transfer – Special Aid	\$46,5274	\$46,527
Interfund Transfer – Capital Fund	\$415,000	\$100,000
Interfund Transfer – School Lunch	\$0	\$35,000
Grand Total	\$1,933,077	\$2,141,126

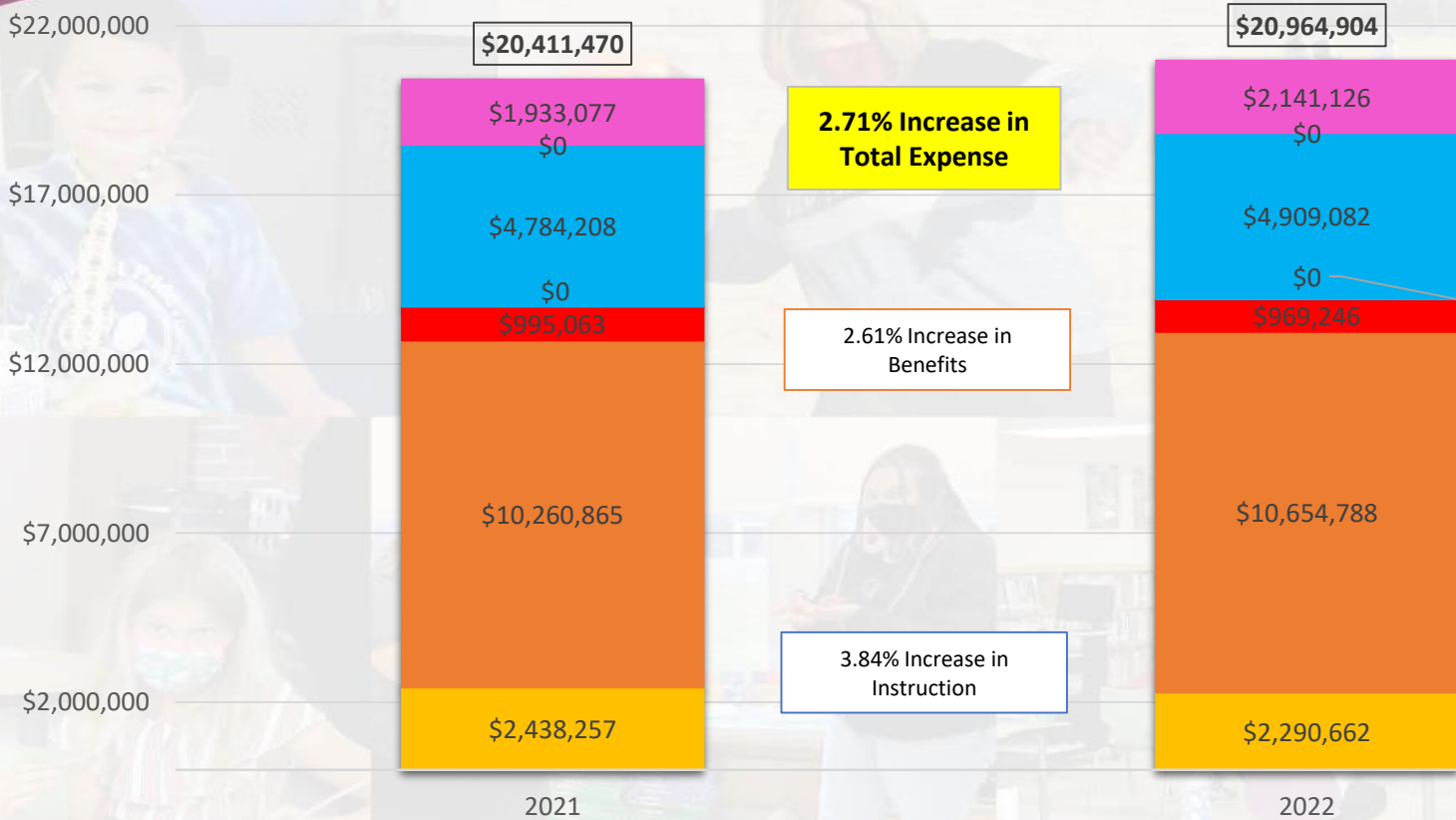


Modifications to Transfers & Debt Service budget in 2021-22

- Increase to overall debt service budget
 - Due to Bonding for 2017 Capital Project in June 2021 – First Principal & Interest payments due on new borrowing
 - Offset by Building aid that will be received in 2021-22
- Increase to Interfund Transfer for School Lunch
 - Creation of School Lunch Position to be employed by Wheatland-Chili Central School District – salary to be funded by General Fund

2020-21 vs 2021-22 Projected Expenses

February 22, 2021 Board of Education Meeting



2.71% Increase in Total Expense

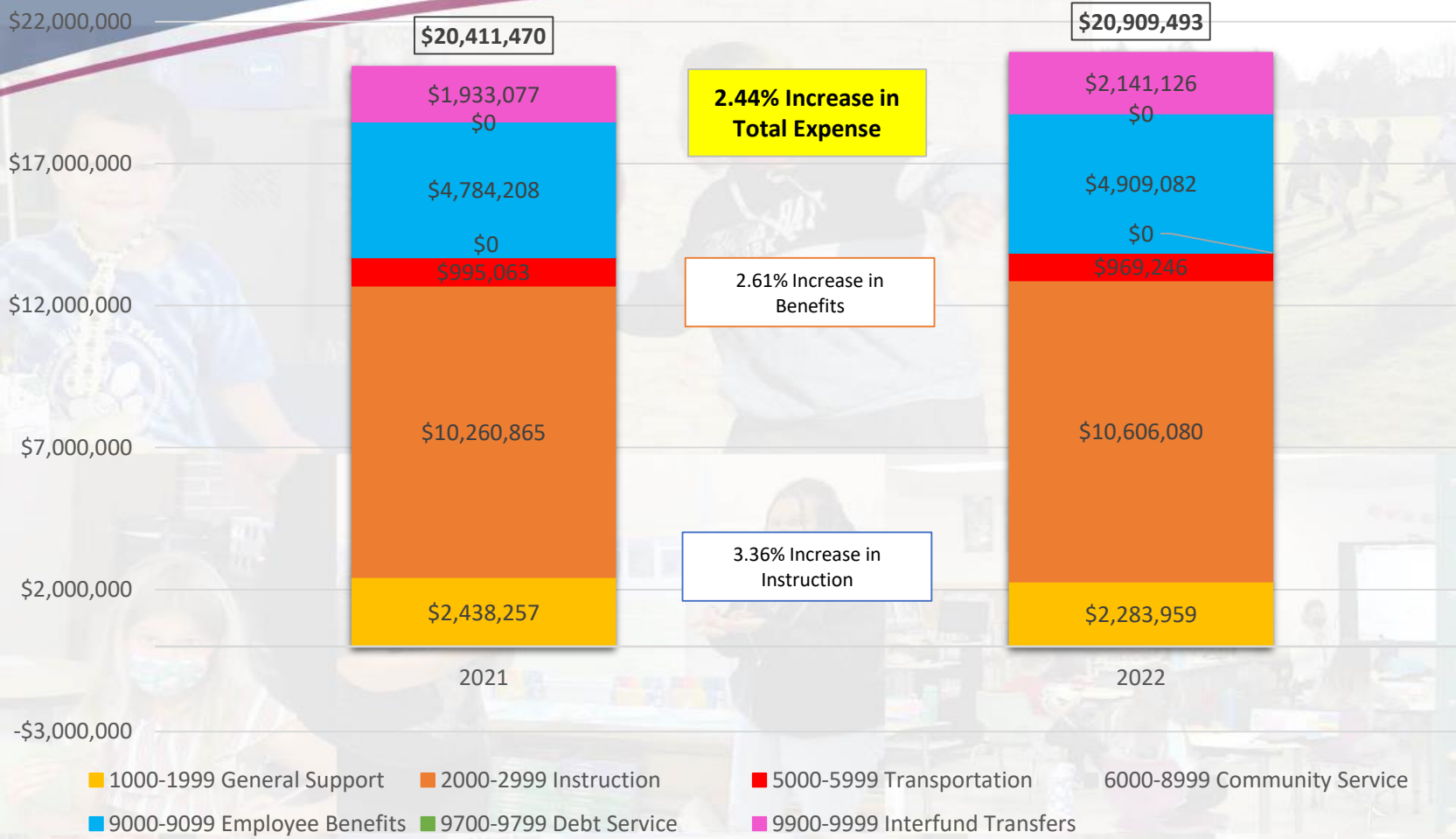
2.61% Increase in Benefits

3.84% Increase in Instruction

- 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

2020-21 vs 2021-22 Projected Expenses

March 8, 2021 Board of Education Meeting



- ADJUSTMENTS FROM 2.22.21 BOE MEETING
 - Reduction of \$25k – Secondary Supplies/Contractual Expenses
 - Reduction of \$15k – Elementary Supplies/Contractual Expense
 - Reduction of \$6,700 – NYSSBA Membership Dues
 - Reduction of \$20k – District Based Initiatives Budget
 - Increase of \$20k – To Support Remote Learning Option

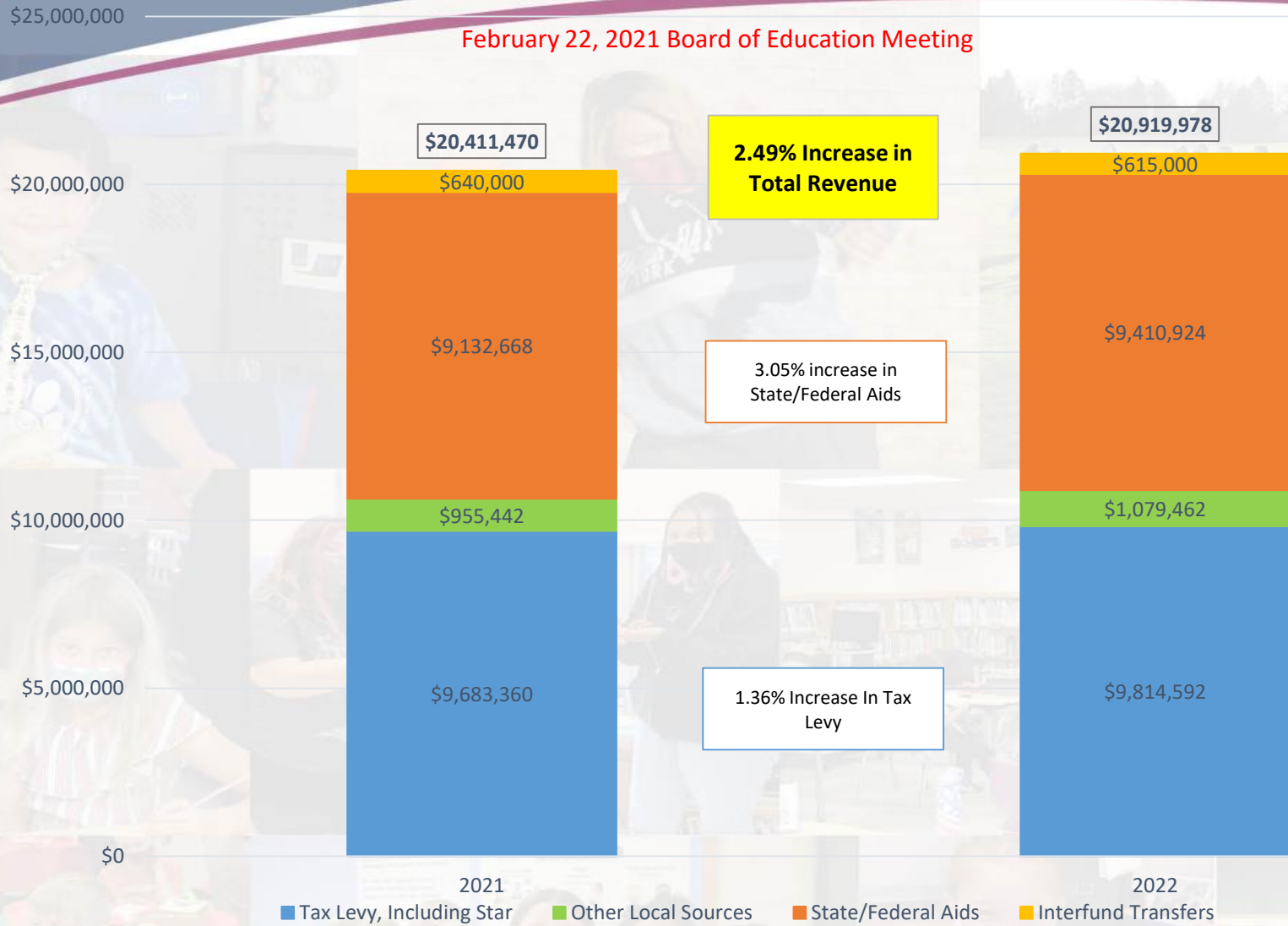
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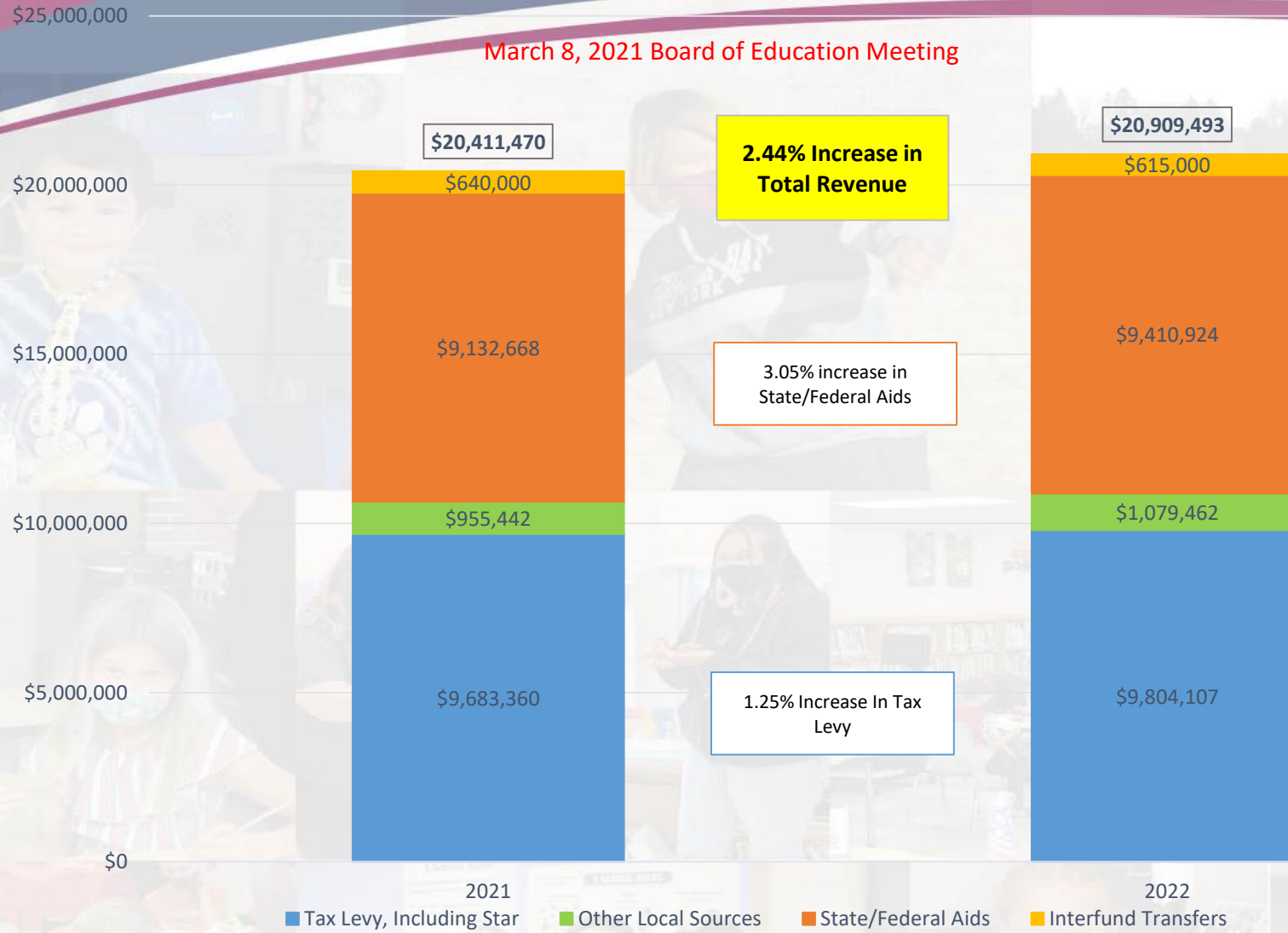
2020-21 vs 2021-22 Projected Revenues

February 22, 2021 Board of Education Meeting



2020-21 vs 2021-22 Projected Revenues

March 8, 2021 Board of Education Meeting



- ADJUSTMENTS FROM 2.22.21 BOE MEETING
 - Adjusted to reflect reduction of Tax Cap Calculation based on lower than projected tax based growth factor

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 – 3.8.21 BOE Meeting – Budget and Revenues
in balance



2021-2022 Budget Development Process

- March 22, 2021
- Review Draft Budget

