

The background is a collage of various school-related images, including students in classrooms, a student in a blue shirt, a student in a black hoodie, a student in a white shirt with a mask, and a group of students. The images are semi-transparent and overlaid with a large, curved graphic element in shades of blue and purple at the top.

Wheatland-Chili Central Schools 2021-2022 Budget Development

Proposed Budget for Adoption by the
Board of Education

Board of Education Meeting

April 12, 2021

2021-2022 Budget Development

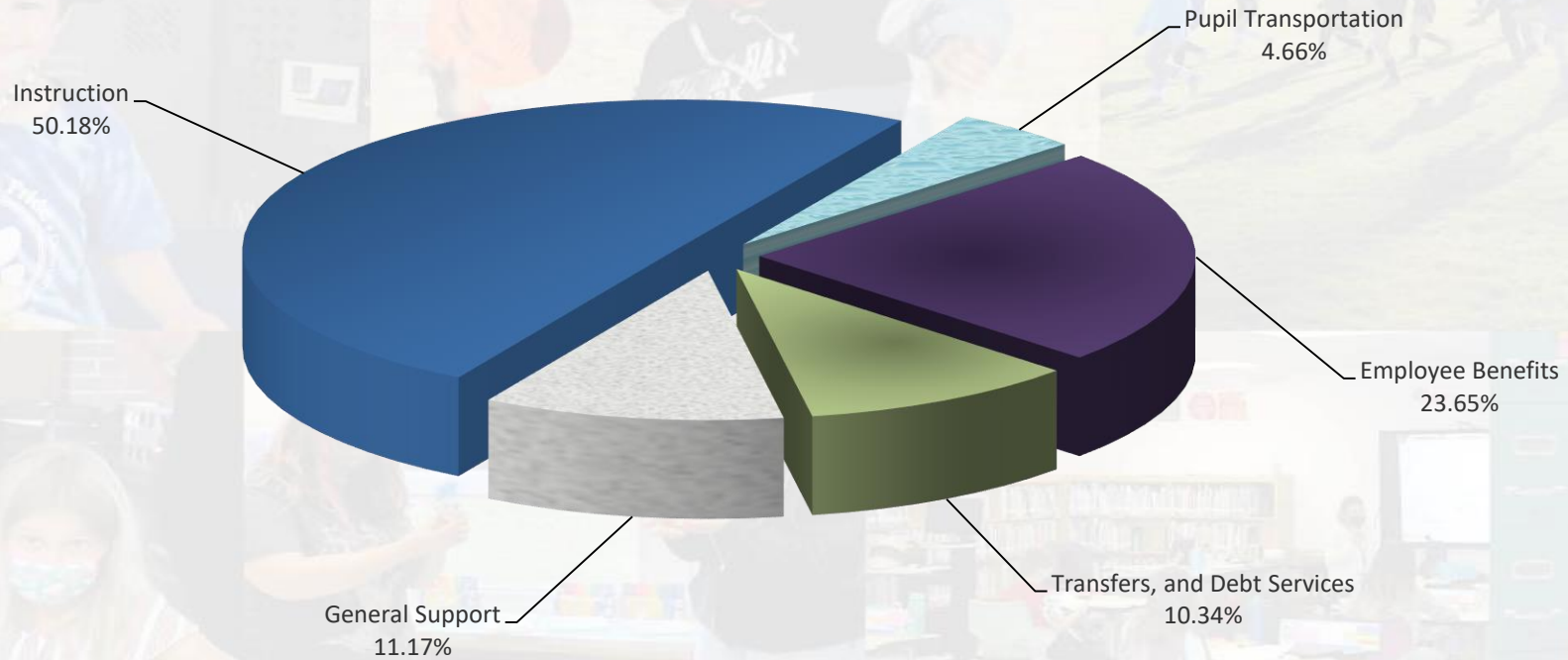
Date	Presentation
January 11	General Support, Capital/Debt Service
January 25	Facilities and Transportation
February 8	Instruction (Pupil Services, Special Education, BOCES)
February 22	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 8	Review Preliminary 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 - 3/8/21	Projected Expense 2021-22 - 3/22/21	Projected Expense 2021-22 - 4/12/21	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,258,076	2,438,268	2,283,959	2,283,959	2,329,108	(109,160)	-4.48%
Instruction	10,362,011	10,260,865	10,606,080	10,606,080	10,467,163	206,298	2.01%
Pupil Transportation	965,440	995,062	969,246	969,246	973,014	(22,048)	-2.22%
Employee Benefits, Transfers, Debt	4,386,856	4,784,198	4,909,082	4,909,082	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	35,000	35,000	50,000	50,000	0.00%
Transfers to Capital	99,141	415,000	100,000	100,000	100,000	(315,000)	-75.90%
Transfers to Special Aid	56,095	46,527	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,349,739	\$20,411,470	\$20,909,493	\$20,909,493	\$20,859,493	\$448,023	2.19%

Summary by Function – 2021-2022



2020-21 Summary by Function

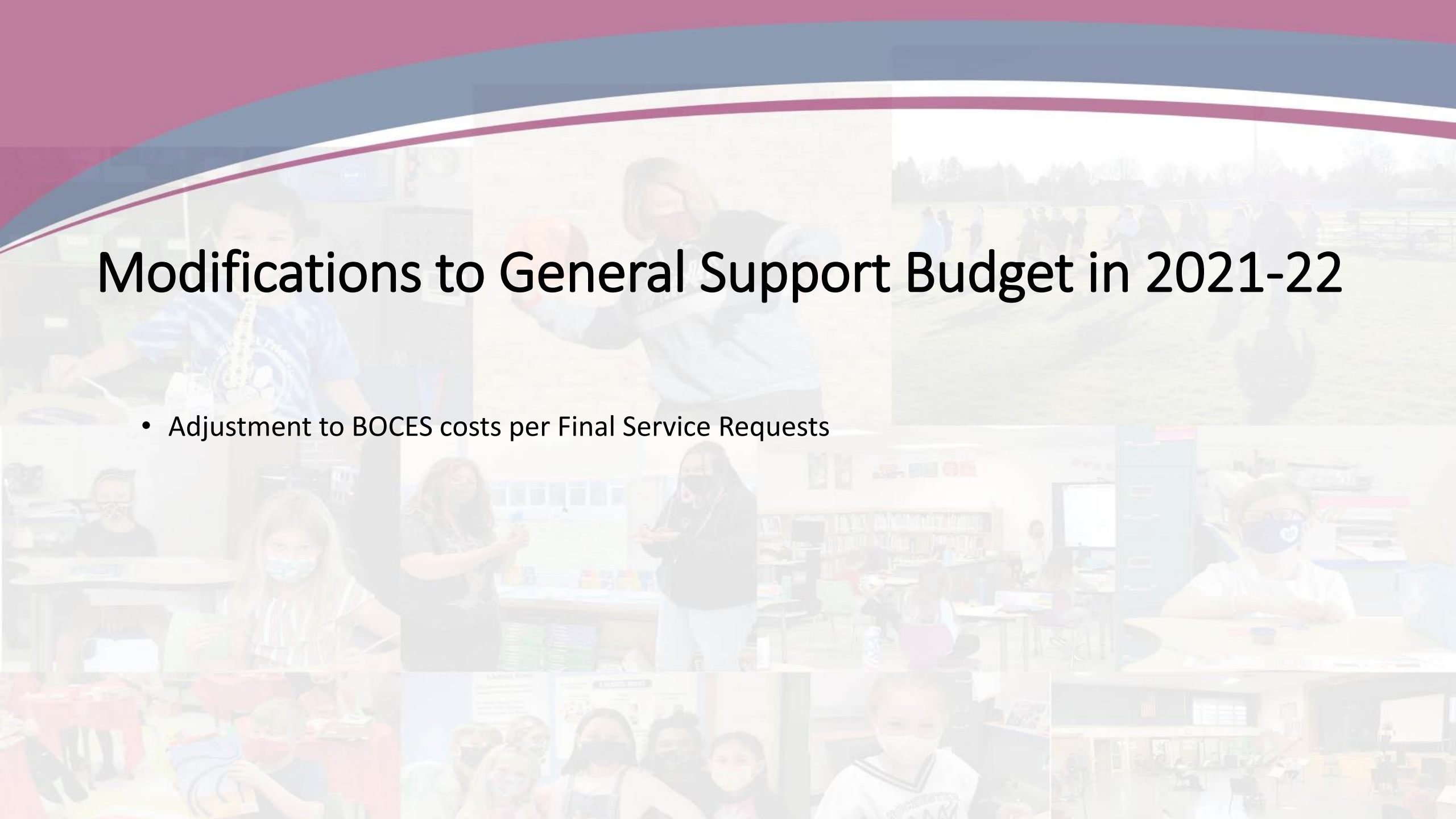
- 50.27% - Instruction
- 11.95% - General Support
- 4.88% - Pupil Transportation
- 23.44% Employee Benefits
- 9.47% Transfers and Debt Service

General Support

	2020-21 Adopted Budget	2021-22 Proposed Budget
Board of Education	\$22,534	\$15,924
Central Administration	\$237,646	\$287,927
Central Services	\$141,448	\$202,371
Facility Operations	\$1,175,448	\$1,007,524
Finance	\$309,503	\$327,227
Personnel/Public Information Services	\$263,097	\$210,863
Special Items	\$288,592	\$277,272
Grand Total	\$2,438,268	\$2,329,108

Modifications to General Support Budget in 2021-22

- Adjustment to BOCES costs per Final Service Requests



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	\$667,764
BOCES	\$1,474,925	\$1,203,892
Co-curricular	\$115,751	\$122,982
Districtwide	\$109,705	\$109,705
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	\$6,917,815

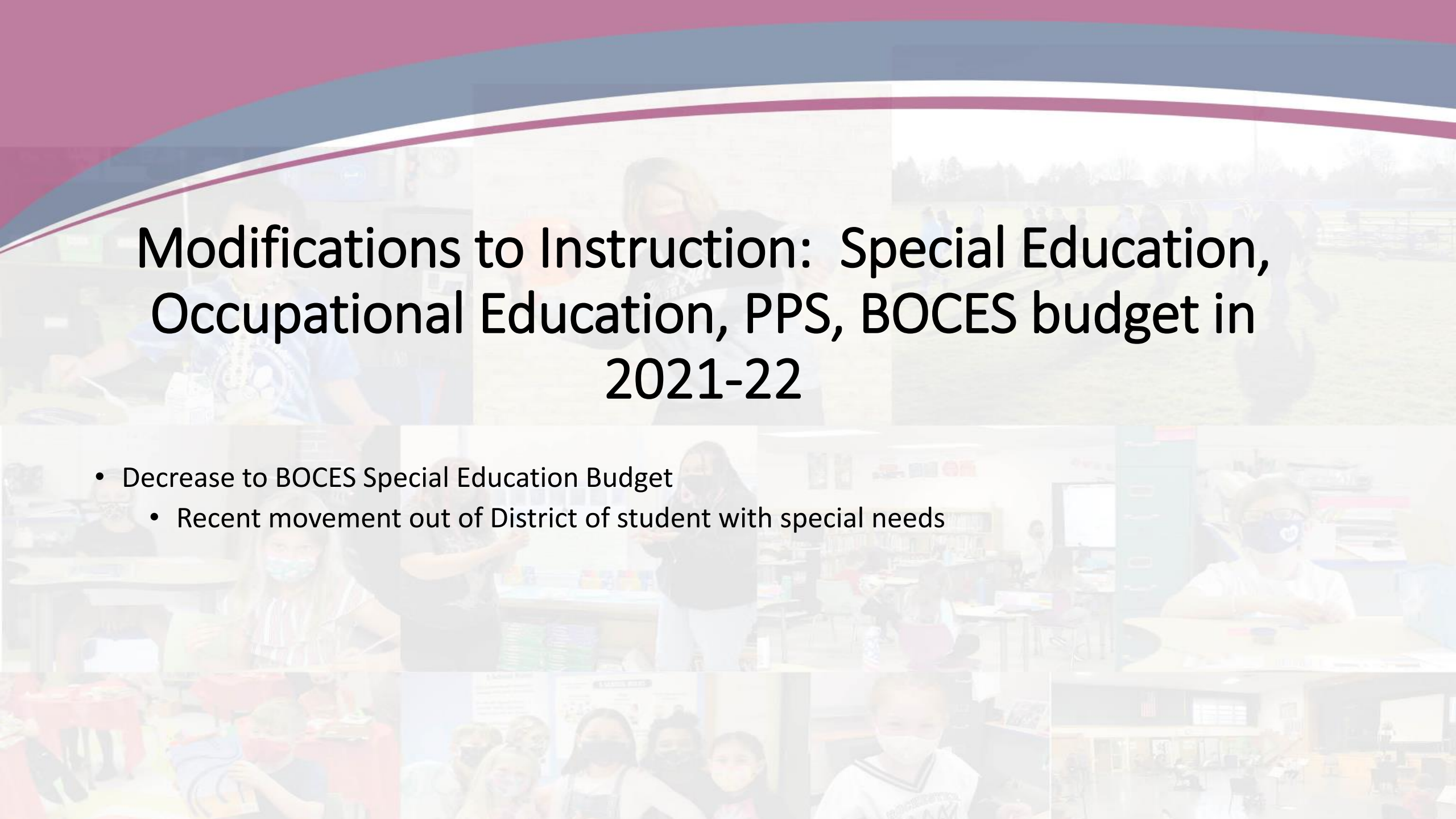
The background of the slide is a collage of various school-related images, including students in classrooms, a student at a desk, and a group of students. The images are semi-transparent and overlaid with a large, stylized graphic consisting of a white and blue arc at the top and a maroon arc below it.

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

- Adjustment to BOCES costs per Final Service Requests
- Addition of Assistant Principal Position at TJC Elementary
- Addition of 2 Advisor Stipends for STAR (Students Together Against Racism) Club
- Reduction of School Resource Officer

Instruction: Special Education, Occupational Education, PPS, BOCES

	2020-21 Adopted Budget	2021-22 Proposed Budget
BOCES	\$1,410,516	\$1,578,066
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	\$3,549,348



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

- Decrease to BOCES Special Education Budget
 - Recent movement out of District of student with special needs

Instruction: Grand Total

	2020-21 Adopted Budget	2021-22 Proposed Budget
Elementary & Secondary, Administrative, Sports, Co- Curricular, Library, Technology, BOCES	\$7,149,913	\$6,917,815
Special Education, Occupational Education, PPS, BOCES	\$3,110,951	\$3,549,348
Grand Total	\$10,260,864	\$10,467,163

Transportation

	2020-21 Adopted Budget	2021-22 Proposed Budget
BOCES	\$3,389	\$7,225
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	\$973,014



Modifications to Transportation budget in 2021-22

- Adjustment to BOCES costs per Final Service Requests

Benefits

	2020-21 Adopted Budget	2021-22 Proposed Budget
Health Insurance	\$3,011,319	\$3,131,756
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	\$4,934,082

The background of the slide is a collage of various school-related images. At the top, there's a blue and maroon curved banner. Below it, the collage includes: a young boy in a blue t-shirt smiling; a teacher in a grey hoodie holding a basketball; a group of people on a grassy field; a student at a desk; a student in a striped shirt at a desk; two women in a classroom; a student at a desk; a group of students at a table; a student in a white shirt; and a classroom scene with students at desks.

Modifications to Benefits budget in 2021-22

- Increase to Benefit Costs for Assistant Principal Position

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	\$50,000
Grand Total	\$1,933,077	\$2,156,126

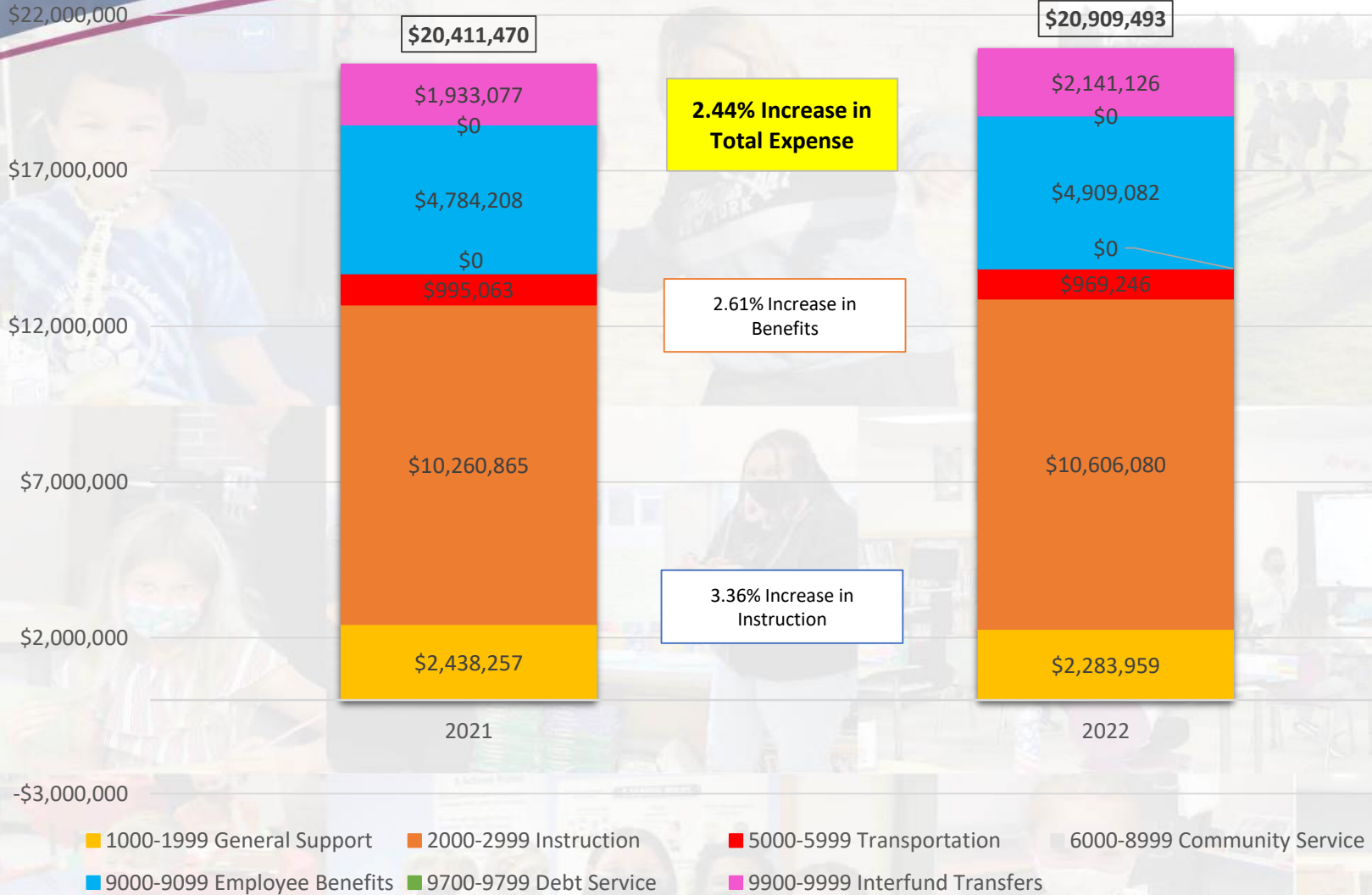


Modifications to Transfers & Debt Service budget in 2021-22

- Increase to Interfund Transfer for School Lunch
 - Slight increase in salary for School Food Service Director Pos

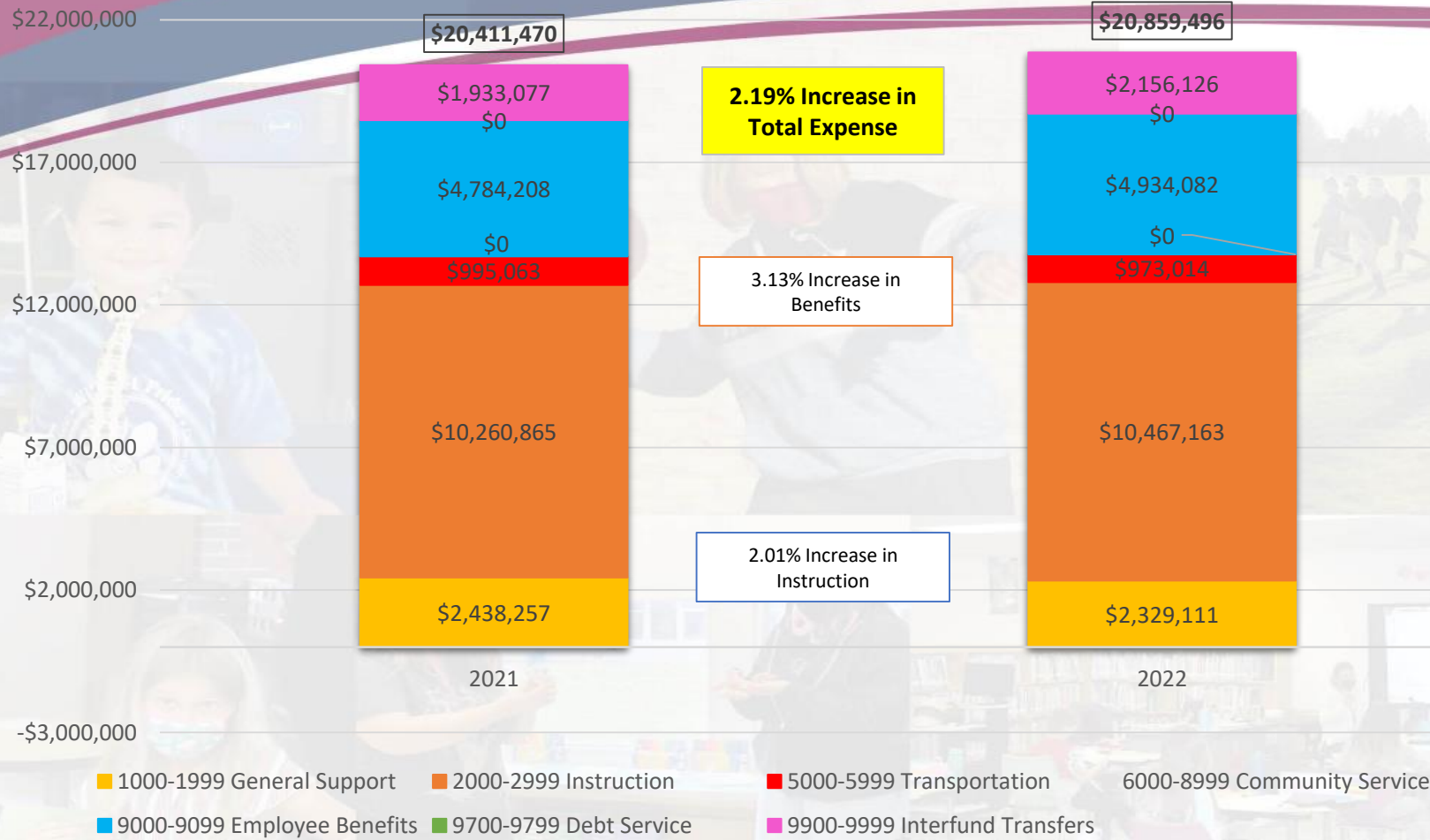
2020-21 vs 2021-22 Projected Expenses

March 22, 2021 Board of Education Meeting



2020-21 vs 2021-22 Projected Expenses

April 12, 2021 Board of Education Meeting



2.19% Increase in Total Expense

3.13% Increase in Benefits

2.01% Increase in Instruction

- **ADJUSTMENTS FROM 3.22.21 BOE MEETING**
 - Adjustment to BOCES costs per Final Service Requests
 - Addition of Assistant Principal Position at TJC Elementary
 - Addition of 2 Advisor Stipends for STAR (Students Together Against Racism) Club
 - Reduction of School Resource Officer
 - Decrease to BOCES Special Education Budget
 - Increase to Benefit Costs for Assistant Principal Position
 - Increase to Interfund Transfer for School Lunch

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2020-21 vs 2021-22 Projected Revenues

March 22, 2021 Board of Education Meeting

\$25,000,000

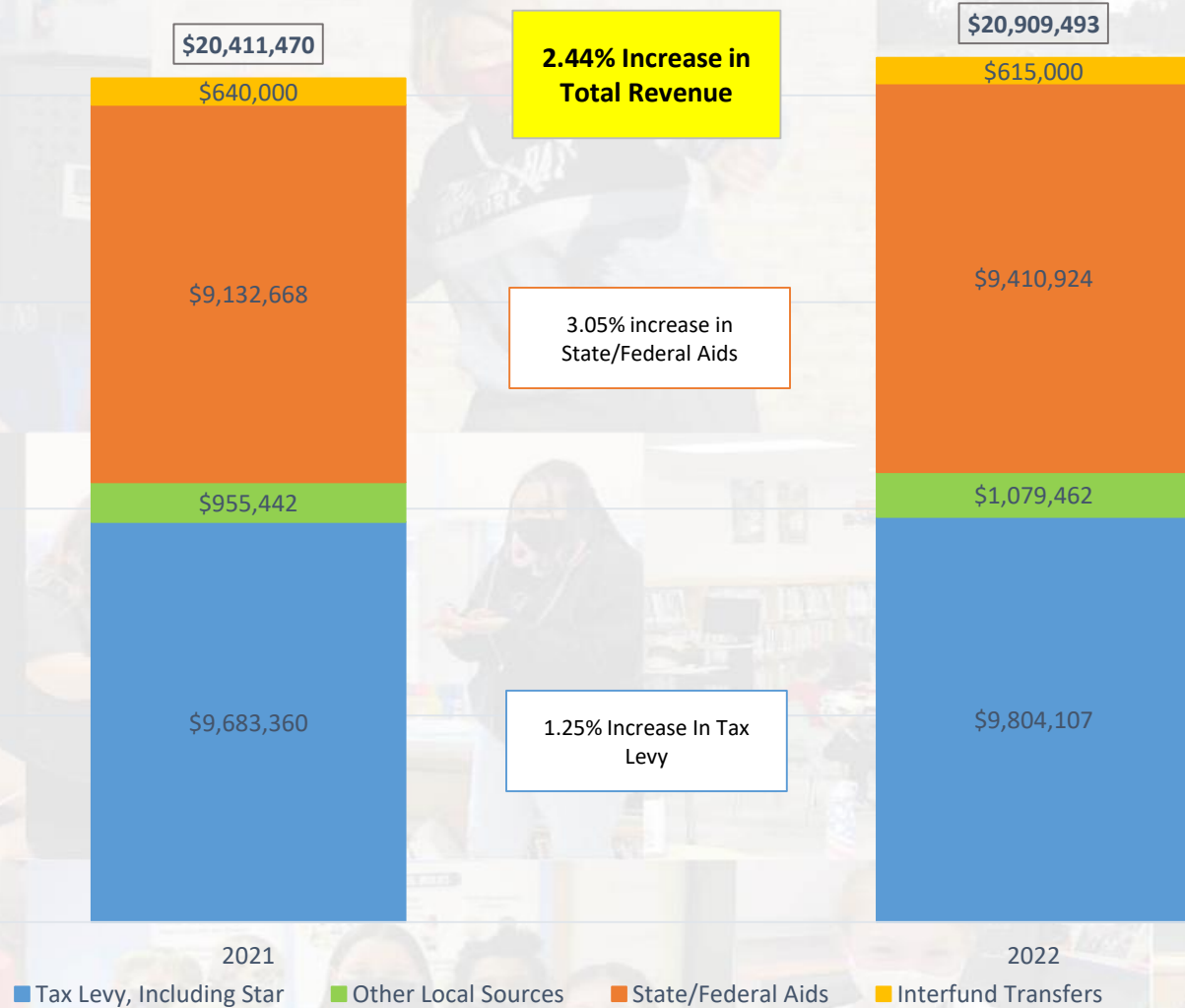
\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$0



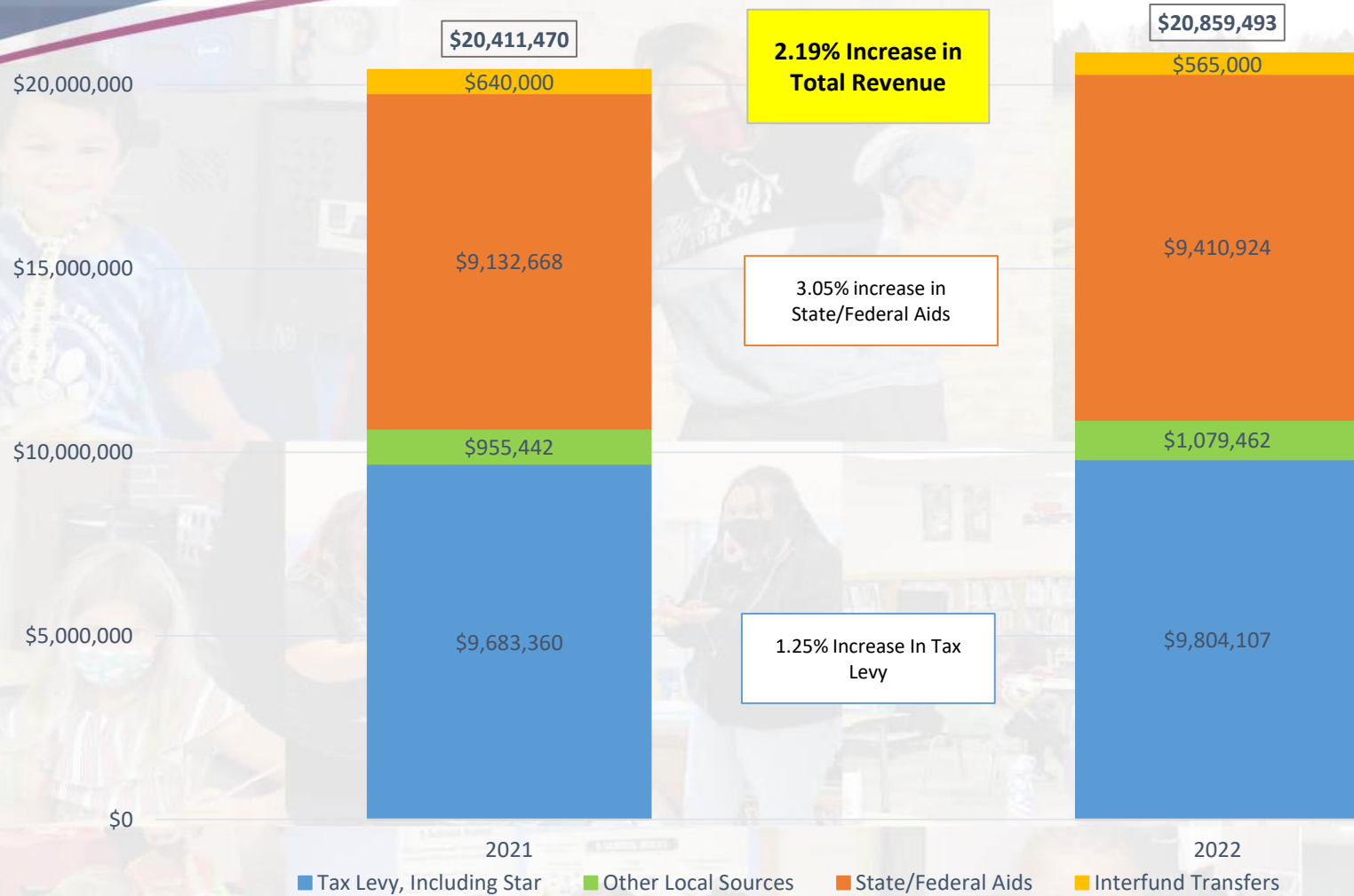
■ Tax Levy, Including Star ■ Other Local Sources ■ State/Federal Aids ■ Interfund Transfers

Scenario # 1

2020-21 vs 2021-22 Projected Revenues

\$25,000,000

April 12, 2021 Board of Education Meeting

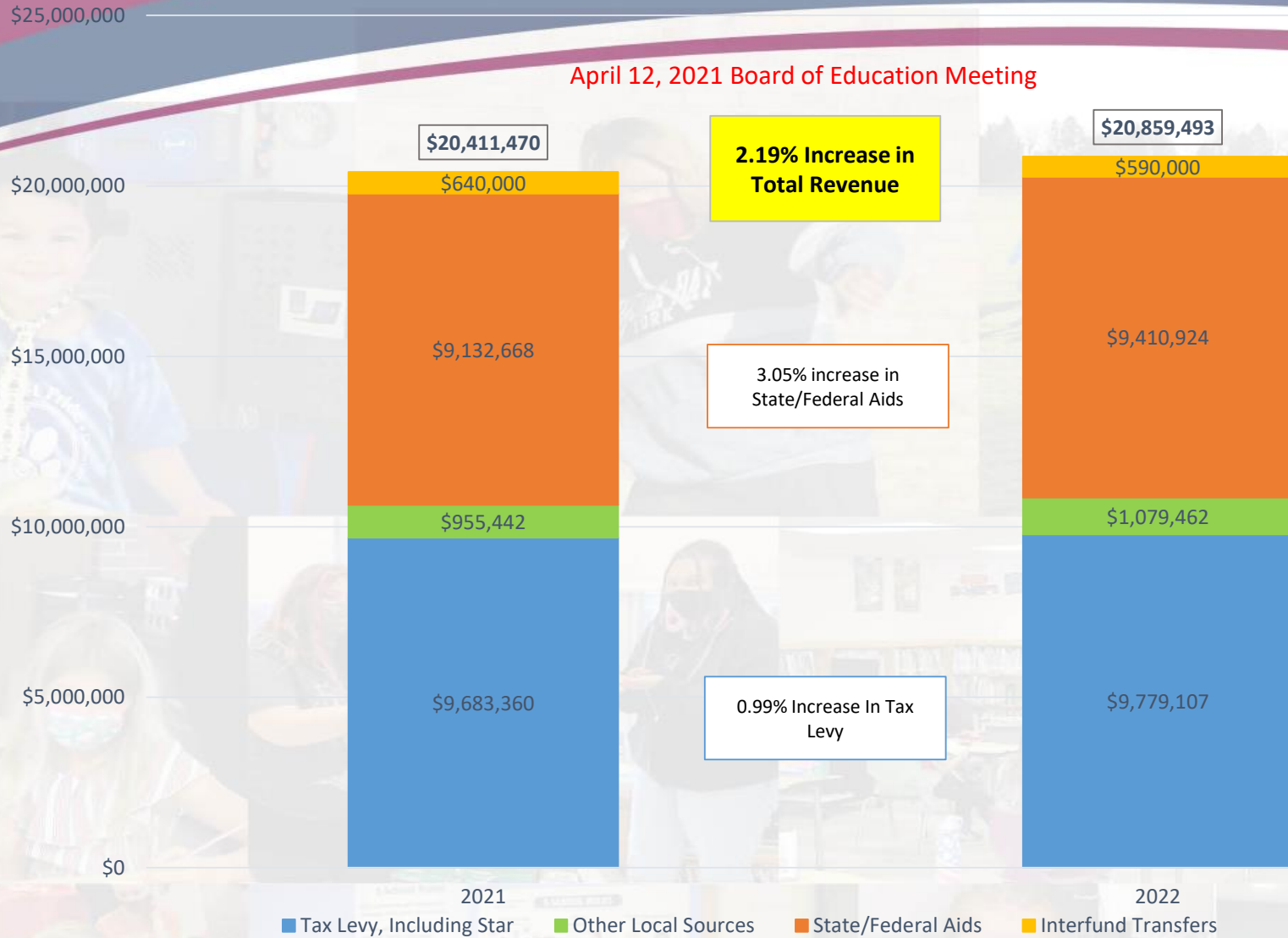


- ADJUSTMENTS FROM 3.22.21 BOE MEETING
 - Scenario # 1 - \$50,000 Reduction of Appropriated Fund Balance

Scenario # 2

2020-21 vs 2021-22 Projected Revenues

April 12, 2021 Board of Education Meeting

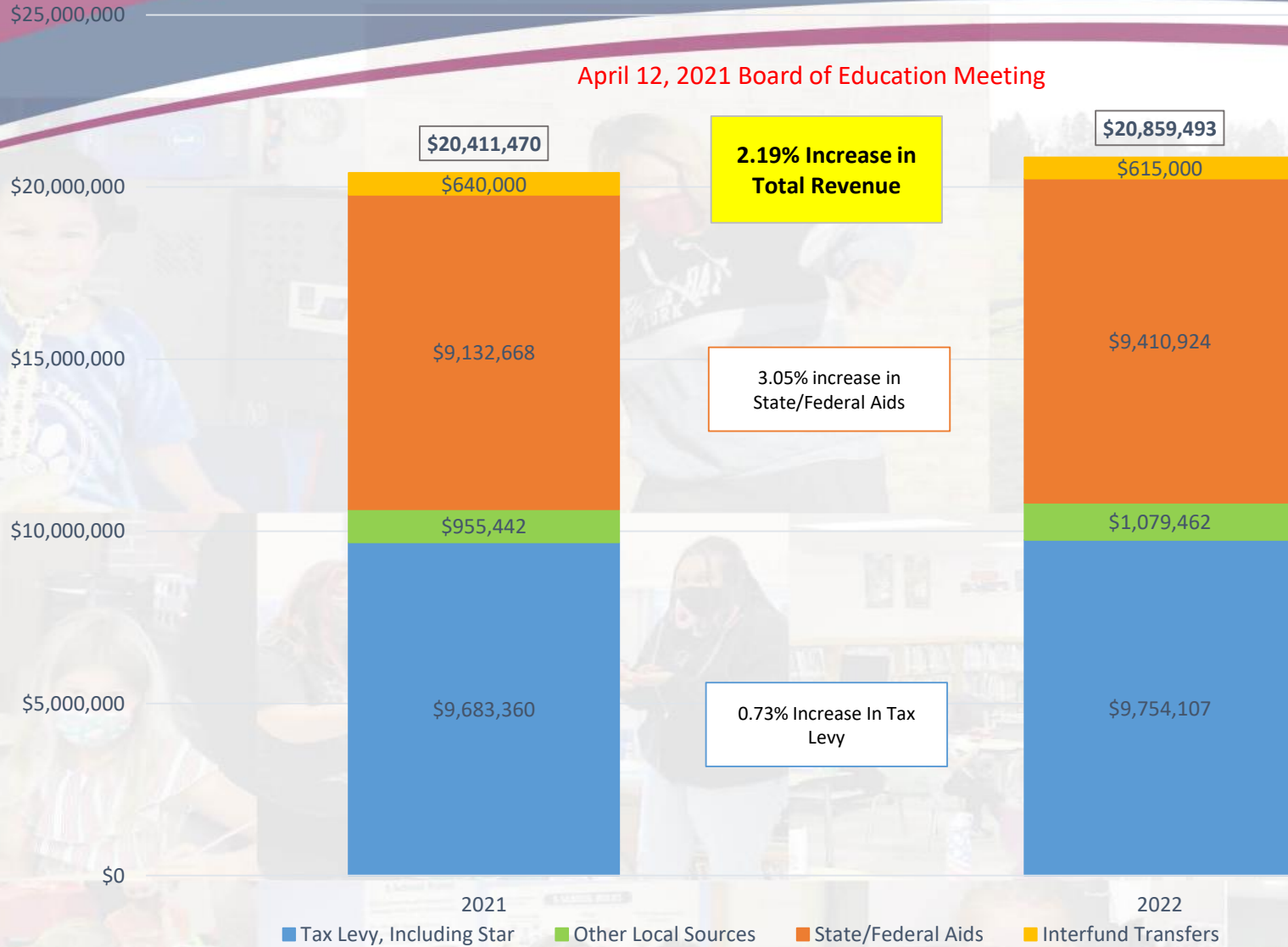


- ADJUSTMENTS FROM 3.22.21 BOE MEETING
 - Scenario # 2 - \$25,000 Reduction of Tax Levy and \$25,000 Reduction of Appropriated Fund Balance

Scenario # 3

2020-21 vs 2021-22 Projected Revenues

April 12, 2021 Board of Education Meeting



2.19% Increase in Total Revenue

3.05% increase in State/Federal Aids

0.73% Increase In Tax Levy

- ADJUSTMENTS FROM 3.22.21 BOE MEETING
 - Scenario # 3 - \$50,000 Reduction of Tax Levy

What Does the Adopted NYS Budget Mean for WCCSD?

- A state budget was adopted on April 6th and we received our projected state aid runs on April 7th
- In the State aid runs, the foundation aid for WCCSD is increased by \$155,942
- The expense aides for WCCSD are projected to decrease
- The net impact is no increase in overall aid (minus preK and building aid) for WCCSD
- The Board will be meeting next Monday to finalize the budget for adoption

What happens with the federal stimulus money that we are scheduled to receive?

- Additional money is being distributed to schools as part of the federal Covid-19 Relief Bill
 - \$846,358 CRRSA Act from December 2020
 - \$1,917,112 ARP Act from March 2021
- There are restrictions and limitations on what the monies can be spent on:
 - At least 20 percent of ARP money must be devoted to address learning loss due to Covid
 - Remainder is to be spent on non-recurring Covid related expenses, including social and emotional impacts of the pandemic, use of education technology, improving air quality, establishment of summer and afterschool programs, and supporting remote instruction
- Districts can use the money to cover expenditures dating back to March 2020 and will have until the 2023-24 school year to spend the money
- A plan must be developed and placed on the District website by July 1, 2021 outlining how we intend to allocate the federal funds over the next three years
- Federal funds are not operating funds but are intended to be for “non-recurring expenses”
- We await additional details from the NYS legislature on the plan and how monies will be distributed

2021-2022 Budget Development Process

- May 10, 2021
 - Budget Hearing and Meet the Candidates Night

