

Wheatland-Chili Central Schools 2020-2021 Budget Development

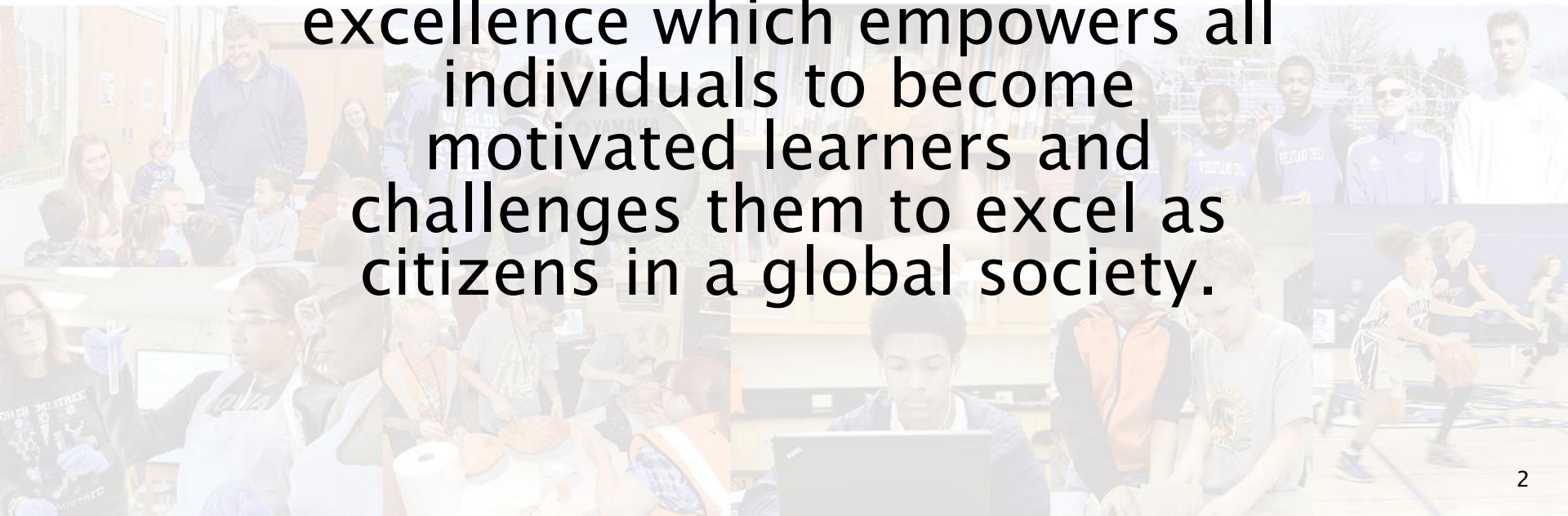
General Support (Facilities) and Transportation

Board of Education Meeting
January 27, 2020



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 2020–2021 budget that:
 - Supports Board of Education goals
 - Preserves District assets
 - Is fiscally responsible, reasonable, and balanced
- ▶ Build the 2020–2021 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 teaching.
- ▶ 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.

2020–2021 Budget Development Timeline

Date	Presentation
January 13	General Support, Capital/Debt Service
January 27	Facilities and Transportation
February 10	Instruction (Pupil Services, Special Education, BOCES)
February 24	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 9	Review Preliminary Draft Budget
March 23	Review Draft Budget
April 6	Budget Workshop
April 14 (Tues.)	Adoption of Proposed Budget
May 11	Budget Hearing and Meet the Candidates Night
May 19 (Tues.)	Budget Vote
June 18 (Tues.)	Statewide Budget Revote Day

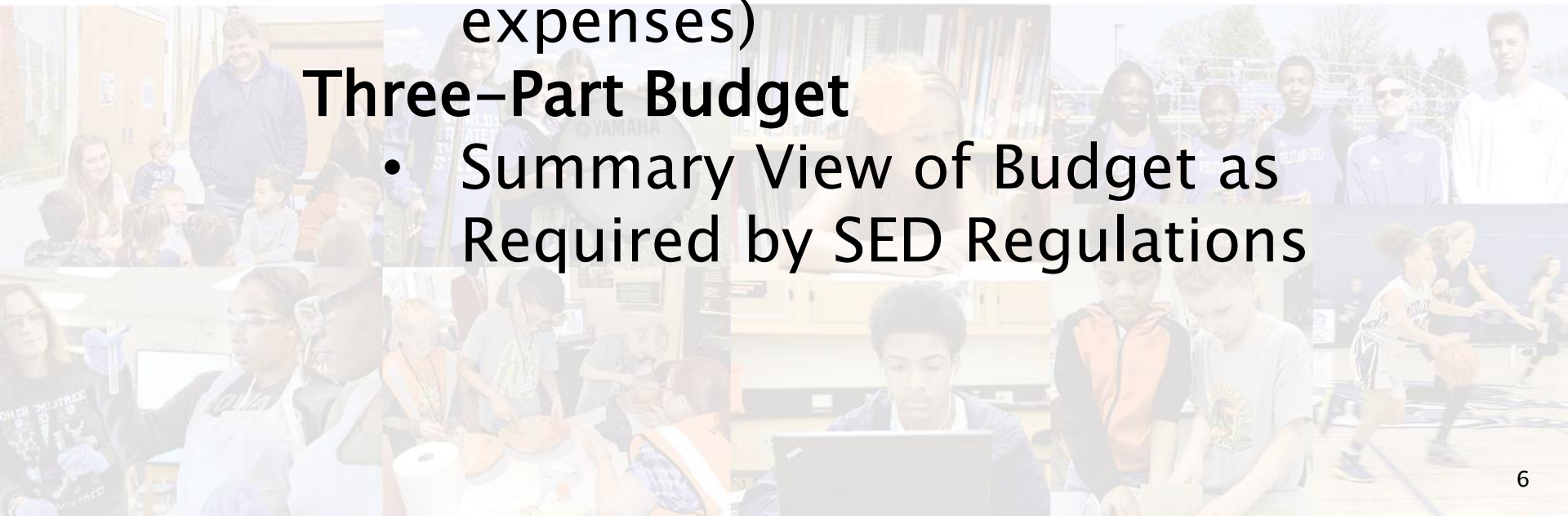
Budget Views

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

What do we know about the 2020–2021 Budget?

Major Non-Discretionary Expenses

- Employment contract provisions to meet instructional needs (salaries and benefits)
- Employer retirement costs, social security, unemployment (rates as mandated)
- Debt payments (similar to mortgage payments)
- BOCES administrative costs
- Auditing services (required by law)
- Services for special education students (tuitions and related services)
- Materials and textbooks required for instruction
- Utilities (electricity, heat, telephone, etc.)
- Transportation costs (as required by law)

2020-21 PROPOSED BUDGET SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2018-19	Adopted Budget 2019-20	Projected Expense 2020-21 - 1/13/20	Projected Expense 2020-21 - 1/27/20	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,320,311	2,321,161	2,347,525	2,494,888	173,727	7.48%
Instruction	10,280,629	10,070,703	10,345,544	10,345,544	274,841	2.73%
Pupil Transportation	1,034,250	952,132	977,427	996,875	44,743	4.70%
Employee Benefits, Transfers, Debt	4,301,004	4,684,358	4,918,524	4,918,524	234,166	5.00%
Community Services	650	1,150	1,150	1,150	0	0.00%
Debt Services	1,172,488	1,296,388	1,471,550	1,471,550	175,162	13.51%
Transfers to Capital	192,460	150,000	415,000	415,000	265,000	176.67%
Transfers to Special Aid	55,585	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,357,377	\$19,522,419	\$20,523,247	\$20,690,058	\$1,167,639	5.98%

Facilities Staffing (Current)

Staff	Full-Time Equivalents (FTEs)	
Facilities Supervisor	1.0	
Custodians, Assistant Custodians, and Cleaners	AM	PM
Head Custodian MS/HS T. J. Connor ¹	1.0	
	1.0	3.0
	0.5	2.0
Maintenance Mechanics I and III ¹	3.5	
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	16,975
Gas Heat HS/MS	44,673
Gas Heat TRANS	4,148
	65,796
Electricity TJC	33,289
Electricity HS/MS	76,817
Electricity TRANS	4,481
	114,587
Water / Sewer TJC	6,125
Water / Sewer HS/MS	10,086
Water / Sewer TRANS	462
	16,673

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	16,975
Electricity TJC	33,289
Water / Sewer TJC	6,125
	56,389
Gas Heat HS/MS	44,673
Electricity HS/MS	76,817
Water / Sewer HS/MS	10,086
	131,576
Gas Heat TRANS	4,148
Electricity TRANS	4,481
Water / Sewer TRANS	462
	9,091

\$ 197,056

\$ 197,056

General Support – Facilities

(1 / 27 / 2020)

Operations (General Support)		
Category (1620 – 1621)	2019/20 Budget	2019/20 Budget
Building Staff and Support (salaries only)	\$324,692	\$353,168
Utilities ¹	\$281,010	\$283,821
Custodial Supplies/Equipment	\$83,856	\$167,880
Liability Insurance	\$2,153	\$2,175
SUBTOTAL Operations	\$691,711	\$807,044

Maintenance (General Support)		
Grounds Staff (Salaries Only)	128,148	156,751
Contracted Repairs and Services	158,964	166,398
Maintenance Supplies/Equipment	52,933	69,431
SUBTOTAL Maintenance	\$340,046	\$392,580
TOTAL FACILITIES	\$1,031,757	\$1,199,624

General planning assumption for General Support Base Budget is 1–2% increase from 2019–2020 Original Budget with adjustments to specific codes based on actual expenses

General Support – Facilities (1 / 27 / 2020)

*Benefits Estimate	Salary (from previous slide)	Benefits	%
	509,919	229,464	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,494,888	1,199,624 (without benefits)	48%
Projected 2020–2021 Budget Expense 1/27/2020	20,690,058	1,429,088 (with benefits estimate*)	6.9%

▶ Cost per square foot (459,029 square feet): \$2.29 in 2019–2020 compared to \$2.61 projected for 2020–2021 (based on Facilities amount above without benefits estimate)

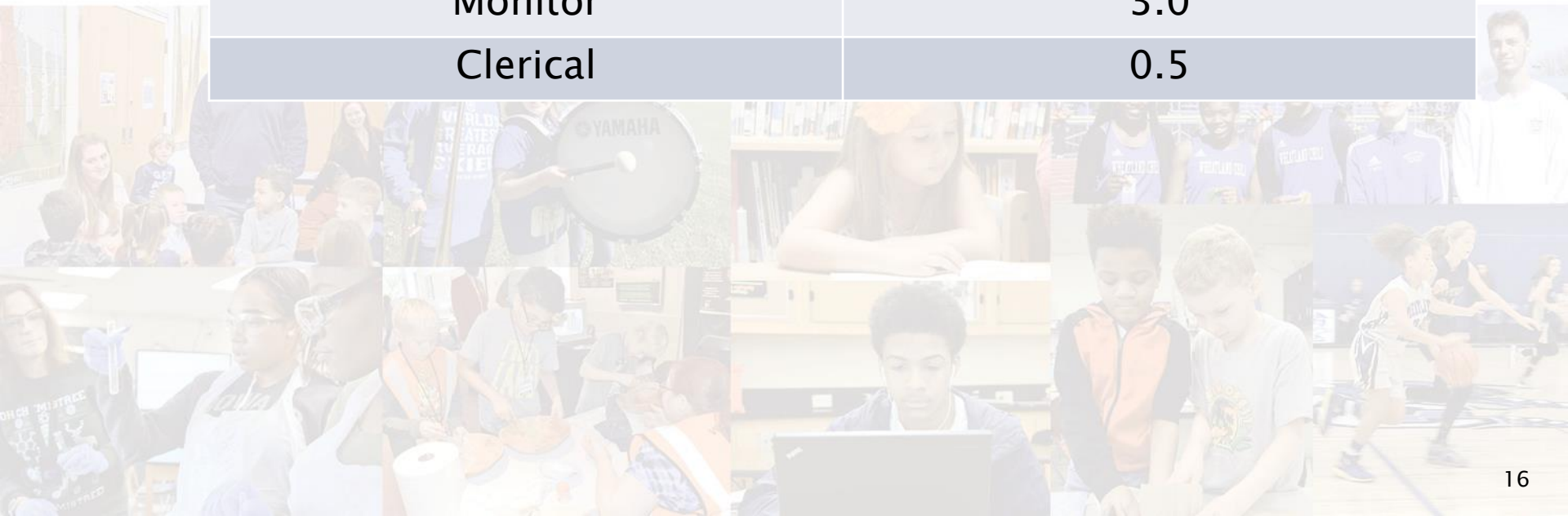
2020–2021 Proposed Base Budget (by function codes)

- 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



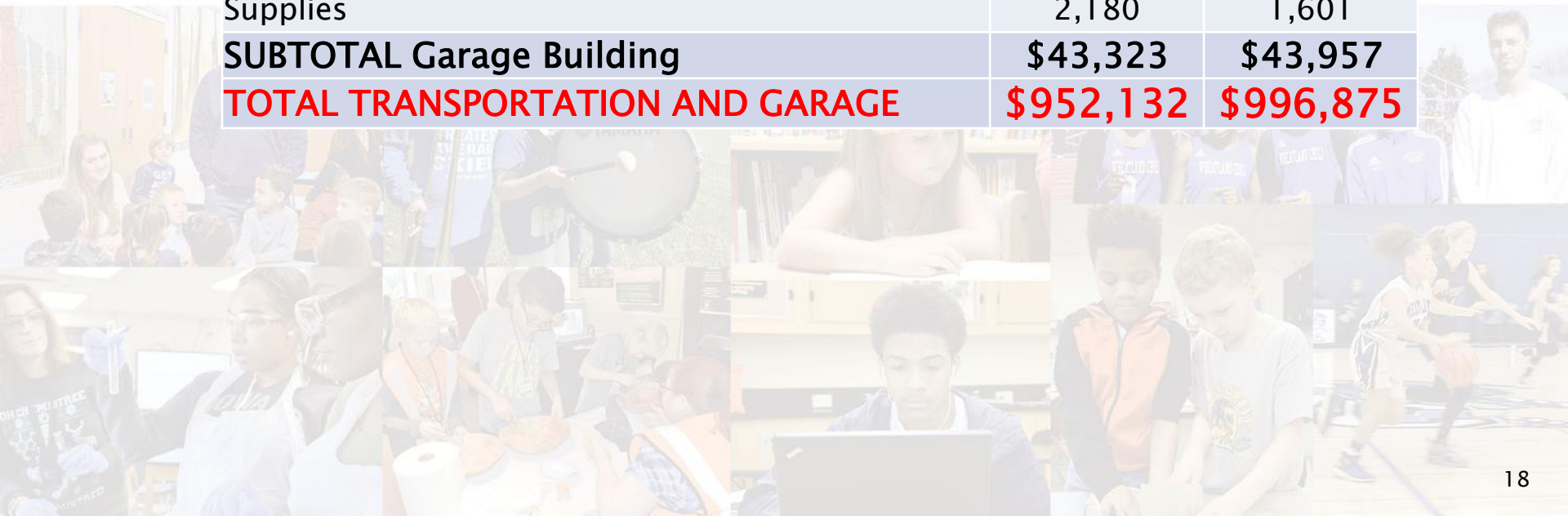
Transportation Services (as of 1/27/2020)

Transportation Category (5510)	2019/20 Budget	2020/21 Budget
Staff and Support	696,777	738,871
Contractual (includes Nurse Services)	36,799	49,487
Insurance	39,001	39,391
Supplies	28,619	19,850
Parts	22,294	20,000
Fuel	85,319	85,319
SUBTOTAL Transportation	\$908,809	\$952,918

General planning assumption for Transportation Budget is 1–2% increase from 2019–2020 Original Budget with adjustments to specific codes based on actual expenses

Transportation Services (as of 1/27/2020)

Garage Building Category (5530)	2019/20 Budget	2020/21 Budget
Staff (Garage Custodial)	2,007	2,072
Contractual	33,357	34,505
Insurance	5,779	5,779
Supplies	2,180	1,601
SUBTOTAL Garage Building	\$43,323	\$43,957
TOTAL TRANSPORTATION AND GARAGE	\$952,132	\$996,875



Transportation Services (as of 1/27/2020)

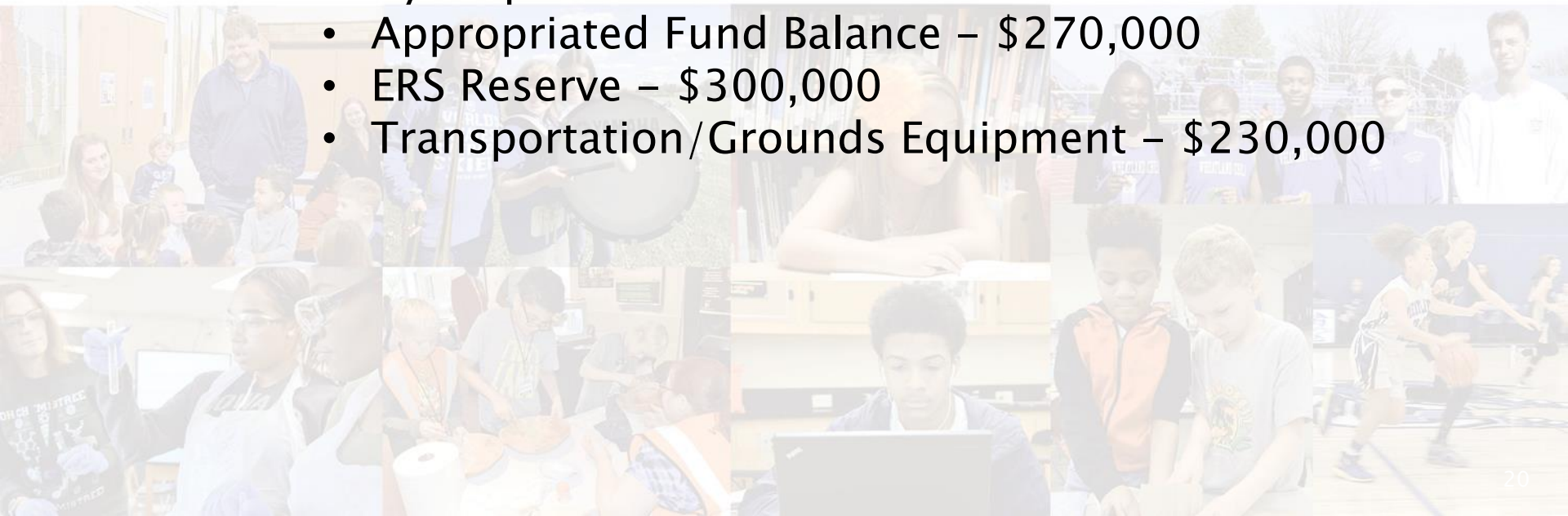
*Benefits Estimate	Salary (from previous slides)	Benefits	%
	740,943	333,424	45.00%

Budget Category	Amount	Transportation	% of Budget
Transportation	996,875	996,875 (without benefits)	100%
Projected 2020–2021 Budget Expense 1–27–20	20,690,058	1,330,299 (with benefits estimate*)	6.43%

- ▶ Per pupil costs (in-district, outside placements, private/parochial): \$1,312 in 2019–2020 (728 students); \$1,402 in 2020–2021 (711 students)

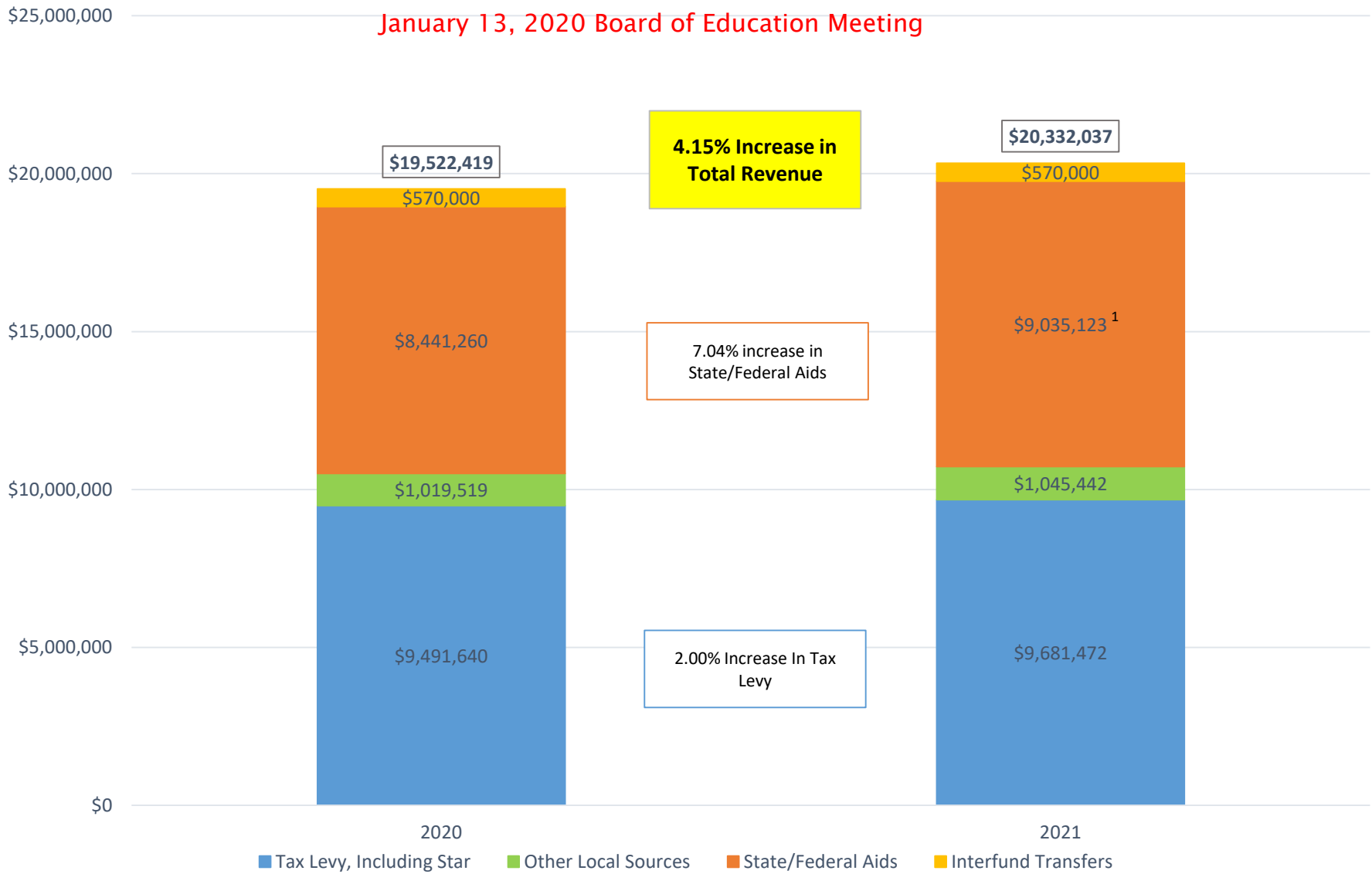
Major Revenue Assumptions 2020–2021

- Increase in state aid of 2.0%
- Allowable levy growth (tax levy limit) is projected at 2.0% before exclusions (no change from 2019)
 - District projections are based on 2.0% increase at this time
- Five-year plan for use of reserve funds
 - Appropriated Fund Balance – \$270,000
 - ERS Reserve – \$300,000
 - Transportation/Grounds Equipment – \$230,000



2019-20 vs 2020-21 Projected Revenues

January 13, 2020 Board of Education Meeting

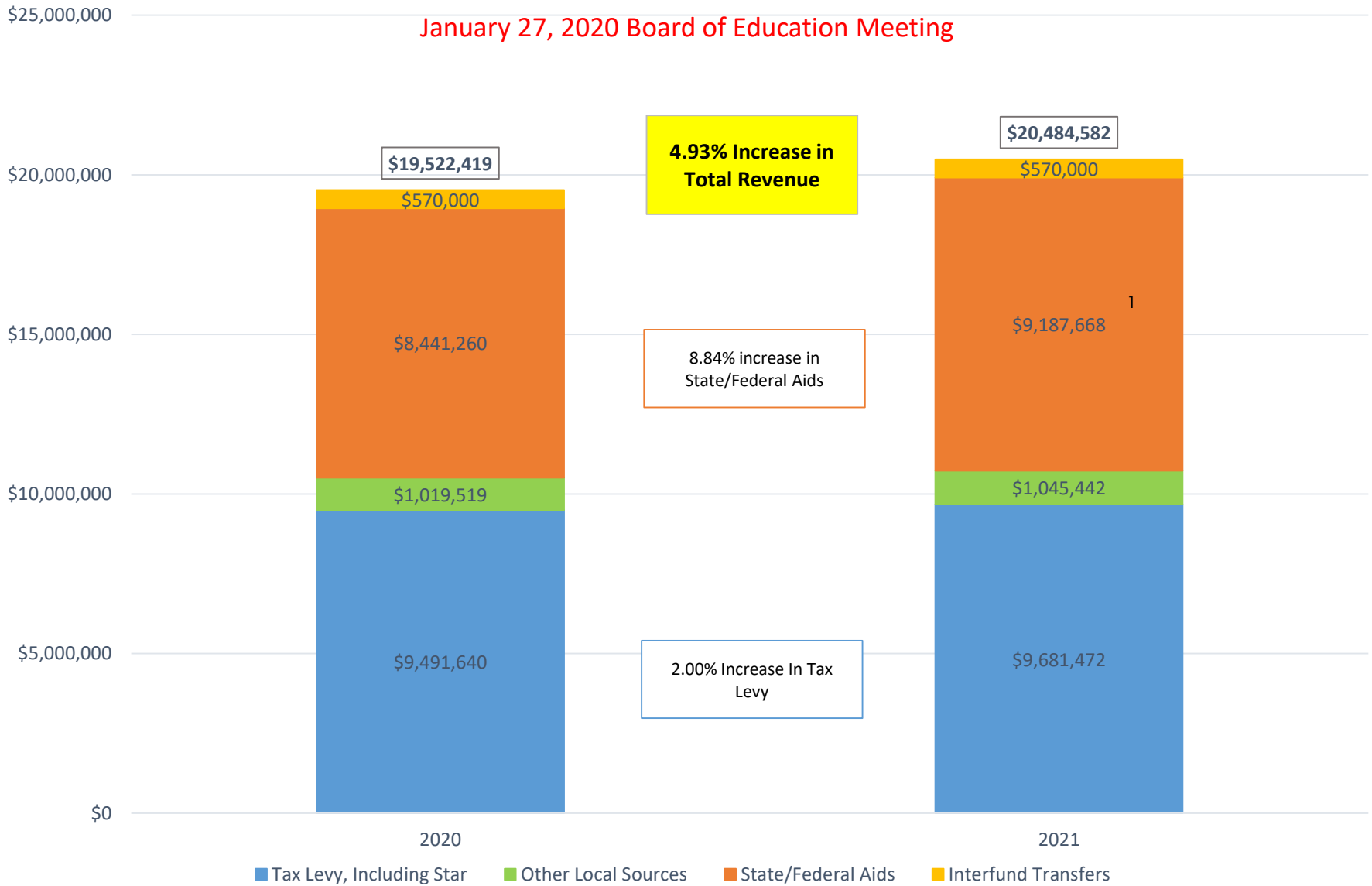


ADJUSTMENTS FROM 12.2.19 BOE MEETING

¹ Increase in Building Aid due to Accelerated Phase III Financing Plan - 2017 Capital Improvement Project (SED approval of plan prior to January 2020; approved by Finance Committee)

2019-20 vs 2020-21 Projected Revenues

January 27, 2020 Board of Education Meeting



4.93% Increase in Total Revenue

8.84% increase in State/Federal Aids

2.00% Increase In Tax Levy

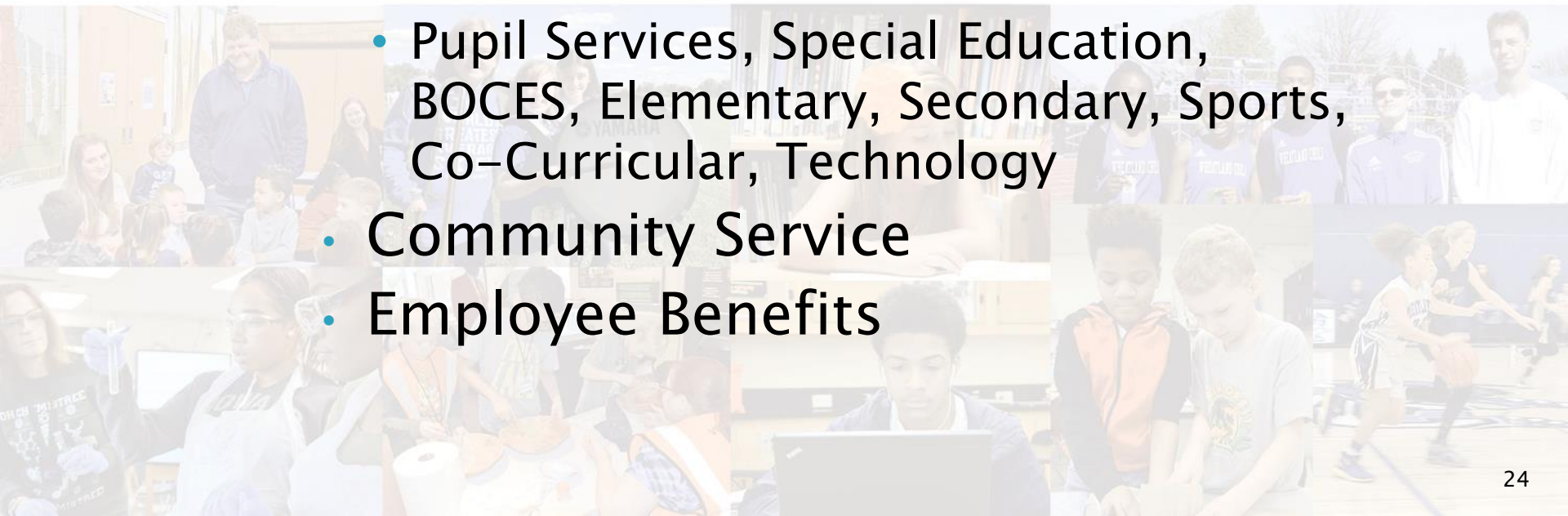
ADJUSTMENTS FROM 1.13.20 BOE MEETING
¹ Increase in State Aid per Governor's Budget published 1.21.20

Major Expense Assumptions 2020–2021

- ▶ Increase in expenses from 2019–2020 to 2020–2021:
 - Percentage increase in all contractual salary codes
 - Employee benefit trends
 - Teachers Retirement System – 9% increase
 - Employees Retirement System – 16% increase
 - Health, dental, and vision – 8.5%
 - Debt service from schedule (updated for Accelerated Phase III Financing Plan for 1–13–20 Meeting)
 - BOCES Budget – 2% in various categories
 - Contractual, materials, and supplies – 1% increase

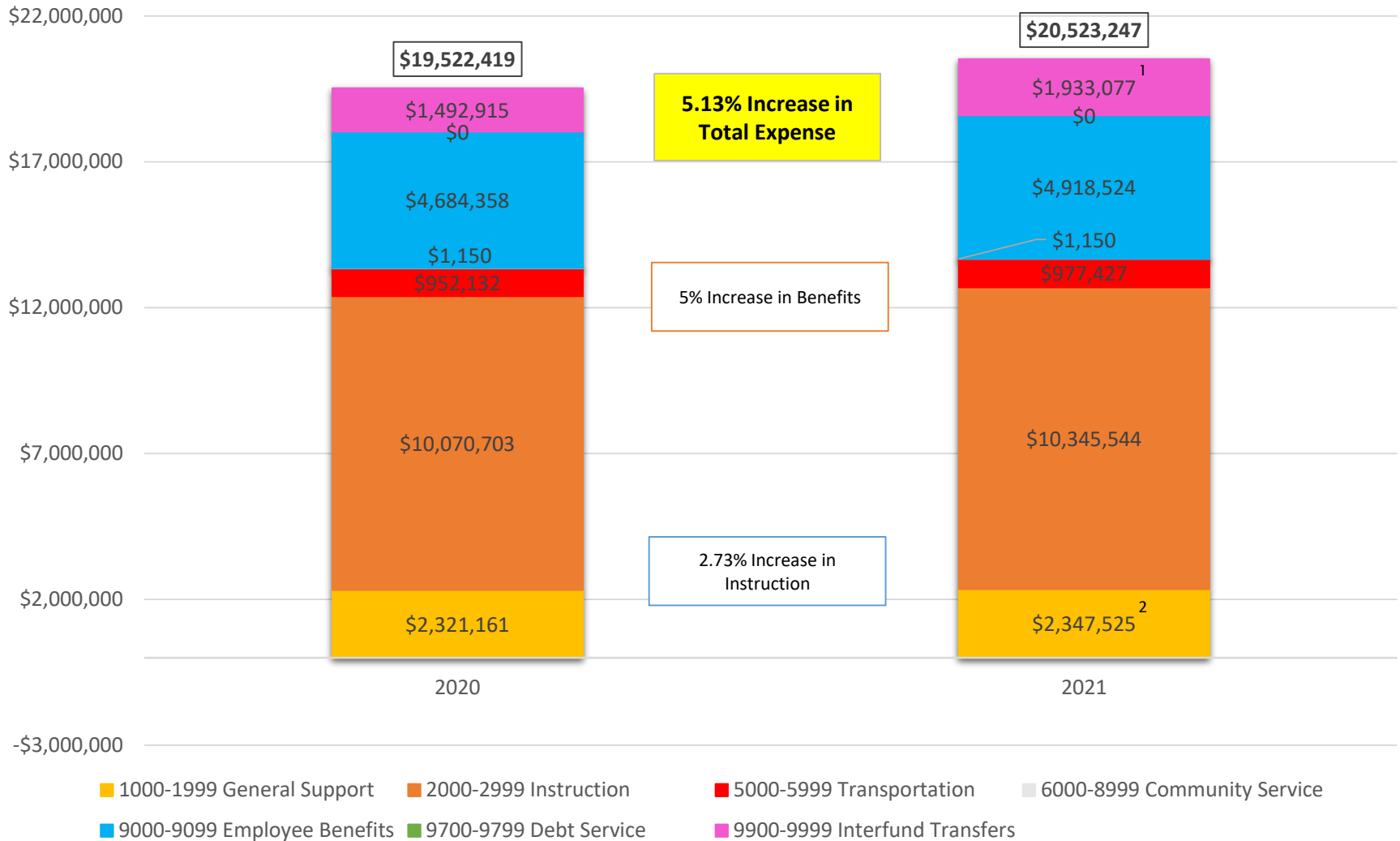
Areas of Expenditure (functional areas)

- General Support
- Capital/Debt Service
- Facilities/Pupil Transportation
- Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology
- Community Service
- Employee Benefits



2019-20 vs 2020-21 Projected Expenses

January 13, 2020 Board of Education Meeting



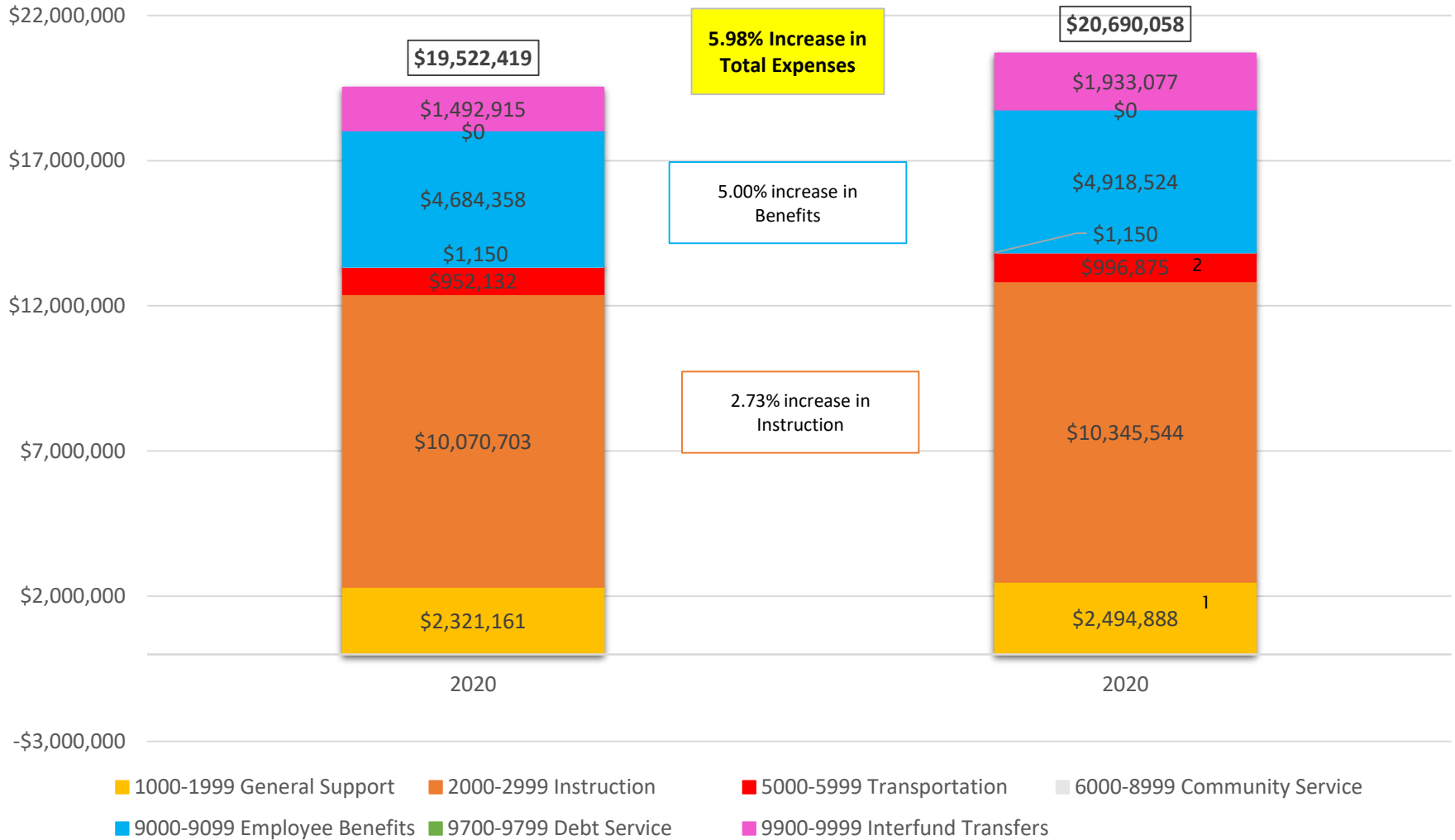
• **ADJUSTMENTS FROM 12.2.19 BOE MEETING**

¹ Increase in Debt Service Budget due to Accelerated Phase III Financing Plan - 2017 Capital Improvement Project (SED approval of Plan prior to January 2020; approved by Finance Committee)

² Decrease in General Support Budget- Board Clerk and District Treasurer/Purchasing Agent

2019-20 vs 2020-21 Projected Expenses

January 27, 2020 Board of Education Meeting



• **ADJUSTMENTS FROM 1.13.20 BOE MEETING**

¹ Increase in Facilities Budget per hiring of Facilities Supervisor; increase in contractual expense to bring School Resource Officer into General Operating Budget (prior funding – Special Legislative Grant)

² Increase in Transportation Budget per bringing Transportation Director’s salary back into Transportation Budget

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 2.0%, assuming 2.0% increase in state aid, we begin the process with \$218,782 of anticipated expenses that are not covered by estimated revenues
- The amount of this “difference” will change as
 - Revenues are better defined through our tax levy limit and state aid numbers
 - 1.13.20: Reduction to \$191,209 of anticipated expenses not covered by estimated revenues
 - 1.27.20 - Increase to \$205,473 of anticipated expenses not covered by estimated revenues
 - Expenses are adjusted to align with revenues



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2020-2021 Budget Development Process

- Follow the approved timeline
- Work together to creatively budget for our existing level of educational services
- Work with leadership to review budget lines to ensure accuracy



2020-2021 Budget Development Process

February 10, 2020

- Instruction (Pupil Services, Special Education, BOCES)

