



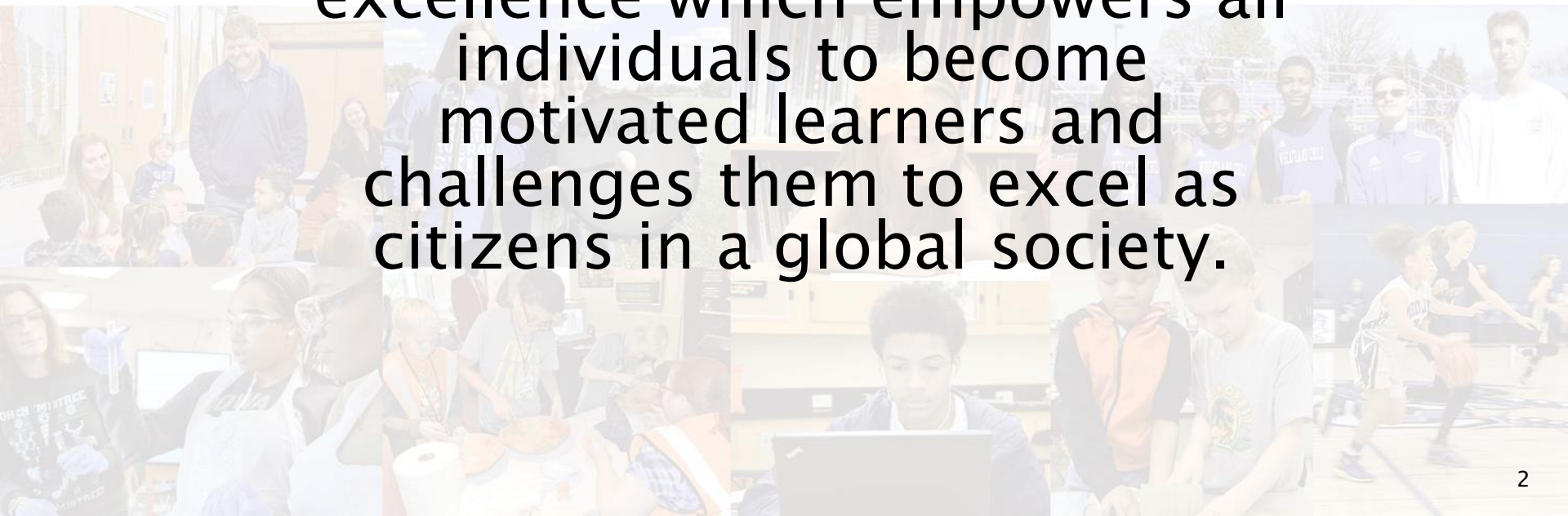
Wheatland–Chili Central Schools 2020–2021 Budget Development

Instruction: BOCES, Special
Education, and Pupil Personnel
Services

Board of Education Meeting
February 10, 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

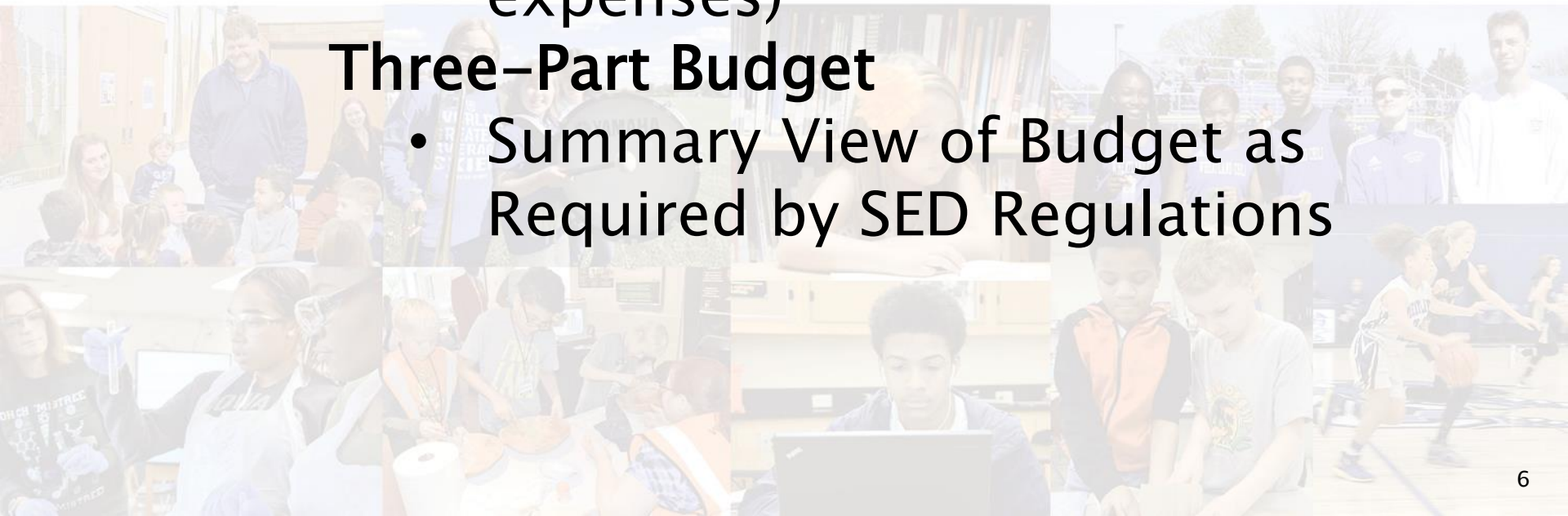
Budget Views

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)

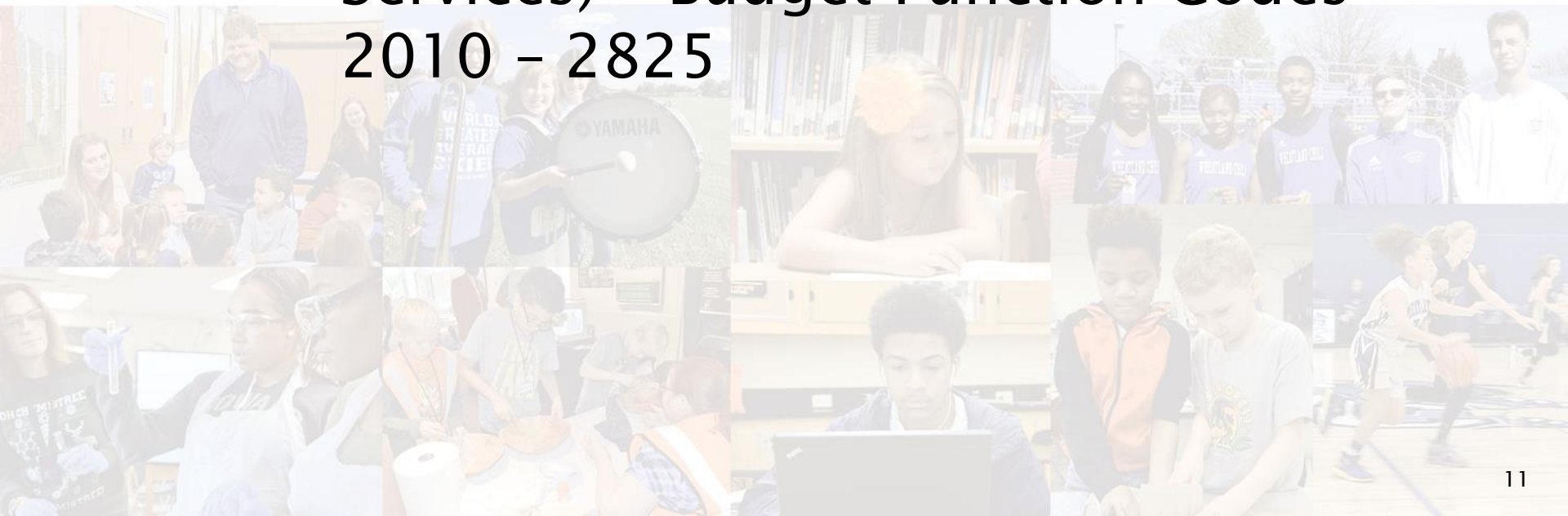
**2020-21 PROPOSED BUDGET
SUMMARY OF APPROPRIATIONS**

	Actual Expenditures 2018-19	Adopted Budget 2019-20	Projected Expense 2020-21 - 1/13/20	Projected Expense 2020-21 - 1/27/20	Projected Expense 2020-21 - 2/10/20	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,320,311	2,321,161	2,347,525	2,494,888	2,507,188	186,027	8.01%
Instruction	10,280,629	10,070,703	10,345,544	10,345,544	10,526,350	455,647	4.52%
Pupil Transportation	1,034,250	952,132	977,427	996,875	995,063	42,931	4.51%
Employee Benefits, Transfers, Debt	4,301,004	4,684,358	4,918,524	4,918,524	4,918,524	234,166	5.00%
Community Services	650	1,150	1,150	1,150	1,150	0	0.00%
Debt Services	1,172,488	1,296,388	1,471,550	1,471,550	1,471,550	175,162	13.51%
Transfers to Capital	192,460	150,000	415,000	415,000	415,000	265,000	176.67%
Transfers to Special Aid	55,585	46,527	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,357,377	\$19,522,419	\$20,523,247	\$20,690,058	\$20,881,352	\$1,358,933	6.96%



2020–2021 Proposed Base Budget (by function codes)

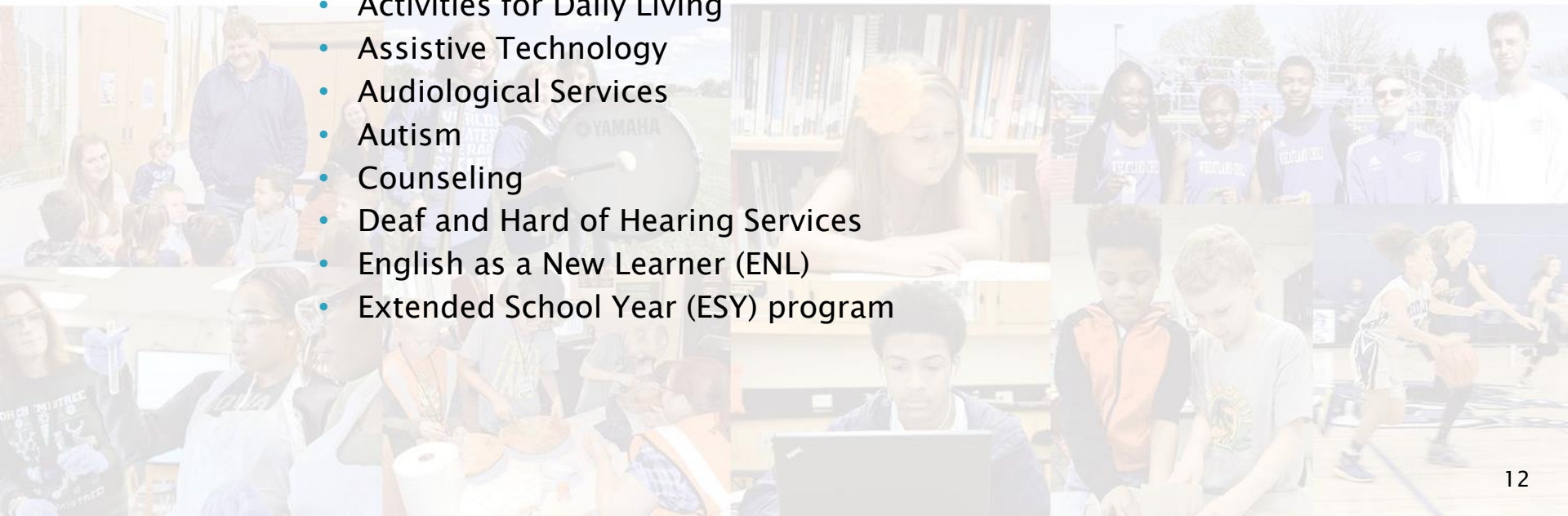
- Instruction (BOCES, Special Education, Pupil Personnel Services) – Budget Function Codes 2010 – 2825



Instruction: BOCES Services – Students with Disabilities

BOCES (K–Transition) Self–Contained Classrooms: 7 students (as of 2.5.2020)

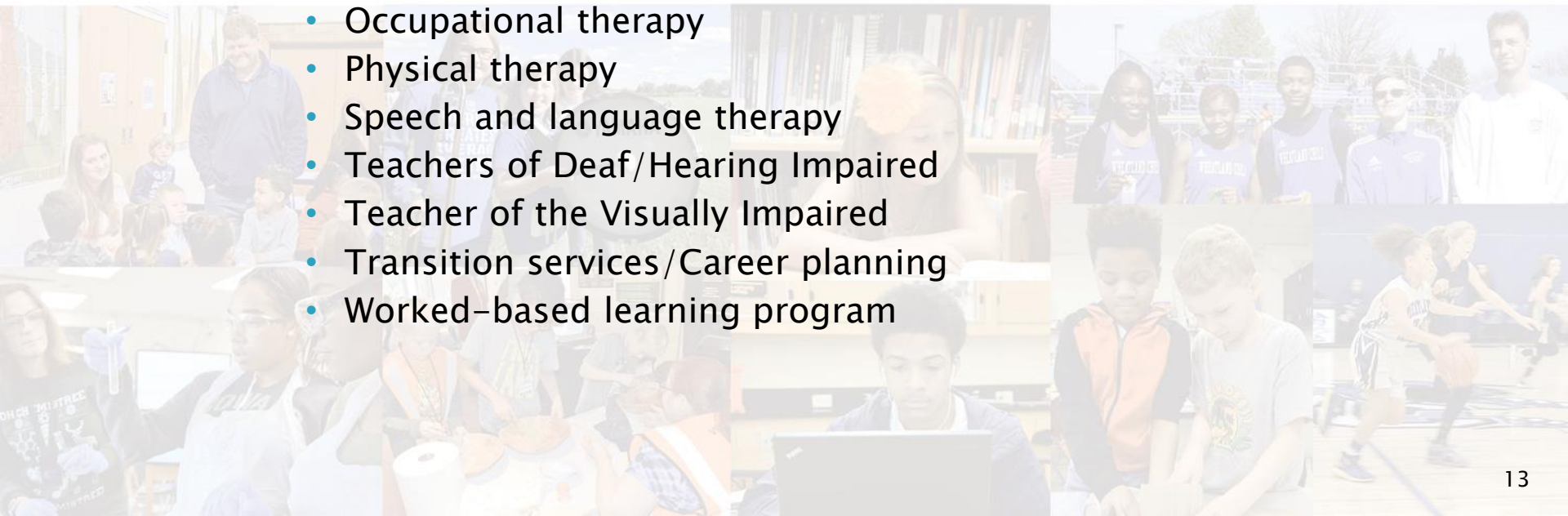
- Requirements based on IEPs
- Student behavior assistants and teacher aides
- Related services
 - Activities for Daily Living
 - Assistive Technology
 - Audiological Services
 - Autism
 - Counseling
 - Deaf and Hard of Hearing Services
 - English as a New Learner (ENL)
 - Extended School Year (ESY) program



Instruction: BOCES Services – Students with Disabilities

Self-Contained Classrooms – Continued:

- Related services – Continued
 - Interpreters
 - Music Therapy
 - Nursing Services
 - Occupational therapy
 - Physical therapy
 - Speech and language therapy
 - Teachers of Deaf/Hearing Impaired
 - Teacher of the Visually Impaired
 - Transition services/Career planning
 - Worked-based learning program

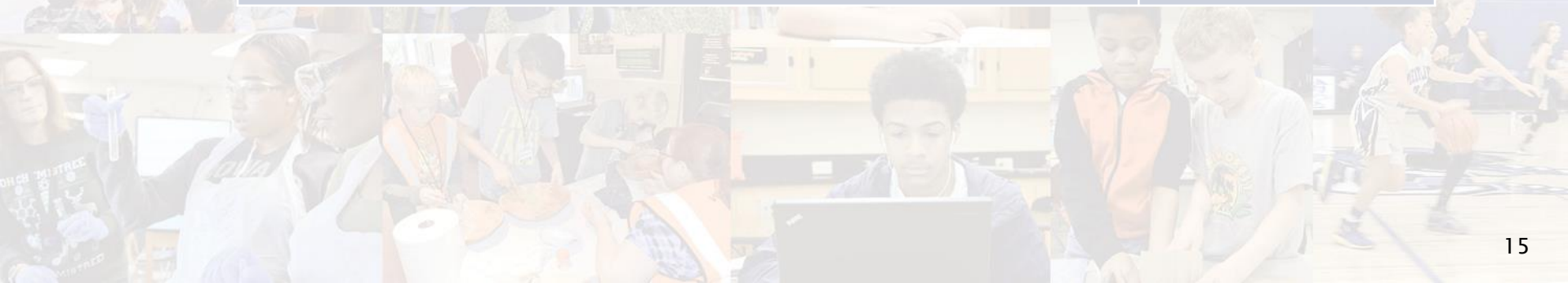


Instruction: In-District BOCES Services for Students with Disabilities

- 11 students receive only related services as follows:
 - 5 students receive related services only through Committee on Preschool Special Education
 - 2 student receives related services only in grades K–5
 - 4 students are homeschooled and receive related services
- 23 in-district students (K–8) receive BOCES related services and special education support

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

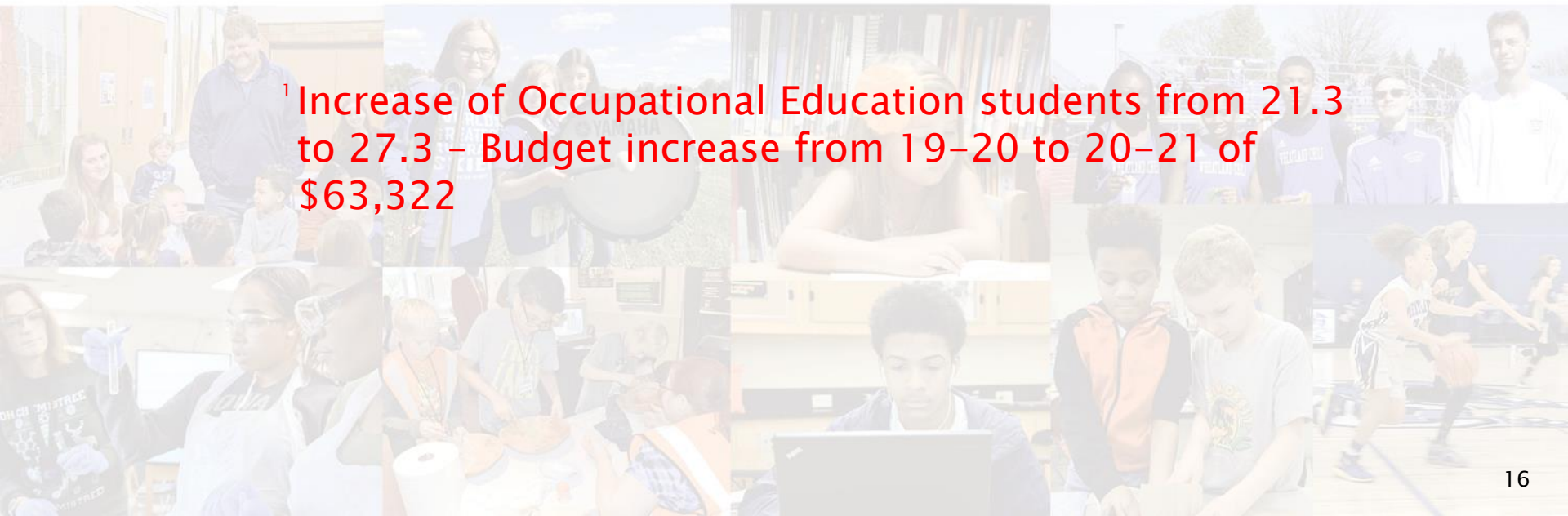
Staff	Full-Time Equivalents (FTEs)
Occupational Therapy	.6
Speech/Language Therapy	.9
Physical Therapy	.4
Autism, Audiological Services, Assistive Technology	Block hours
Student Behavioral Assistants	1.0



Instruction: BOCES Budget (as of 2.10.2020)

Category	Amount
Occupational education [2280]	\$265,629 ¹
Special education [2250]	\$1,141,593
TOTAL	\$1,407,222

¹ Increase of Occupational Education students from 21.3 to 27.3 – Budget increase from 19–20 to 20–21 of \$63,322



Instruction: Special Education

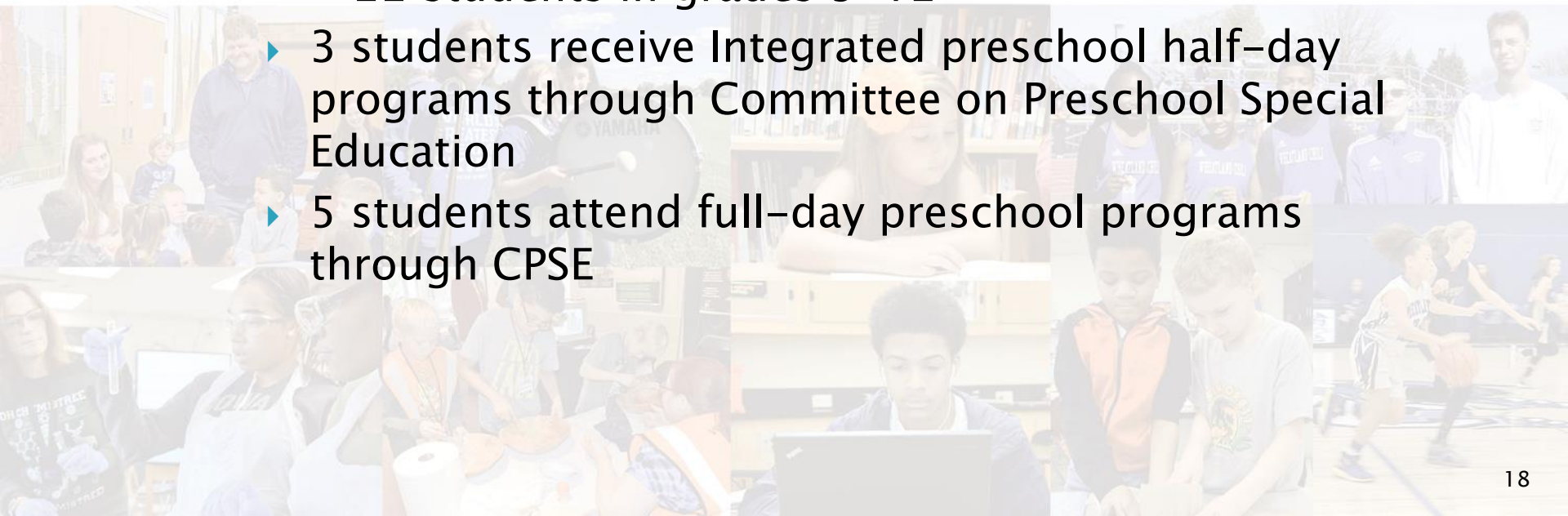
Contractual: Tuitions

- Outside Placements: 8.0 students (as of 2.5.2020)
 - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, Norman Howard, Rochester 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

- ▶ 81 students receive in-district program services
 - 35 students in grades K–5
 - 24 students in grades 6–8
 - 22 students in grades 9–12
- ▶ 3 students receive Integrated preschool half-day programs through Committee on Preschool Special Education
- ▶ 5 students attend full-day preschool programs through CPSE



Instruction: Special Education Staffing

Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	11.0
Teacher Aides	6
Secretary (PPS Office)	1.0

As noted, 81 students receive in-district program services.

Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
Instruction	
Teachers, paraprofessionals, tutors, and substitutes (salary only)	745,730
Supplies and materials	5,032
Contracted services	26,083
Conferences (through federal grant funds)	-----
Tuitions paid to other schools	308,515
SUBTOTAL	1,085,360
<i>Plus</i> BOCES Services (previous slide)	1,141,593
SUBTOTAL (with BOCES Special Education)	2,226,953
Benefits Percentage (for discussion)	335,579
TOTAL with Benefits (for discussion)	2,562,532

Instruction: Programs for Students with Disabilities

▶ **Summary of students receiving special education services (116 students):**

- 81 students: In-district program services
- 7 students: Self-Contained BOCES classrooms
- 8 students: Outside placements
 - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, Norman Howard, School for the Blind
- 1 student: Home Instruction
- 2 students: Related services only in grades K-5
- 4 students: Homeschooled and receive related services
- 5 students: Related Services through Committee on Preschool Special Education/CPSE
- 3 students: Integrated preschool programs through CPSE
- 5 students: Full day preschool program through CPSE

Instruction: Programs for Students with Disabilities

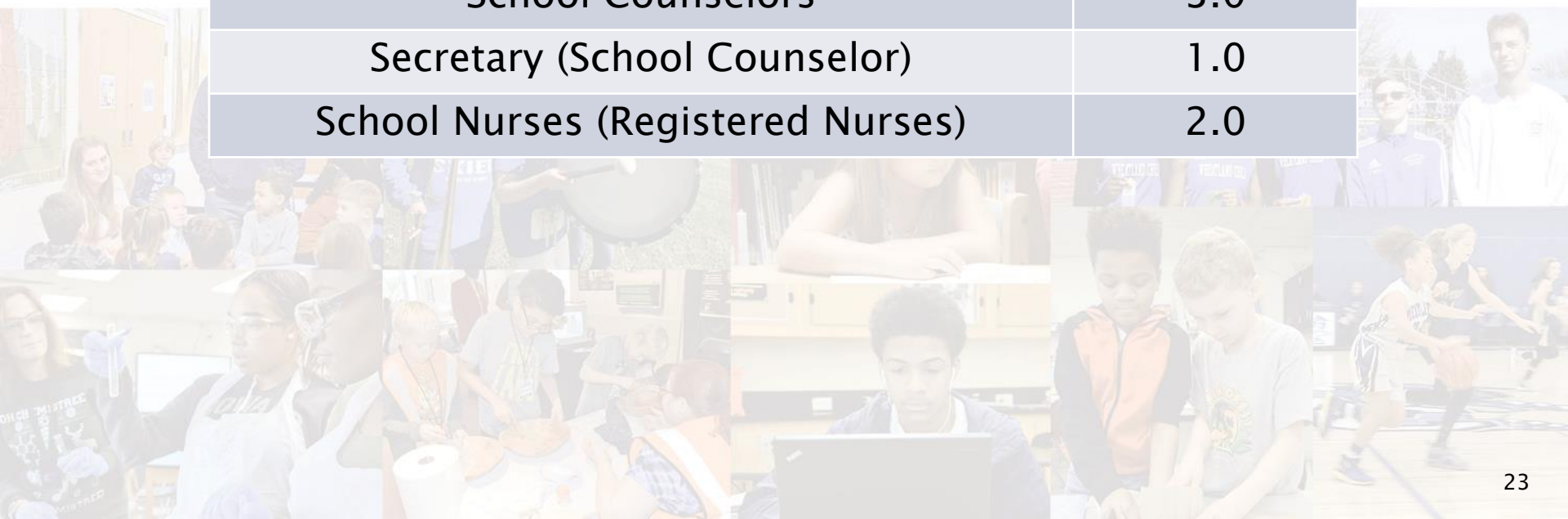
Budget for Analysis Purposes	Amount	Special Education (including BOCES)	% of Budget
Instruction	10,526,350	2,226,953	21.2%
Proposed Base Budget – 2020-2021	20,881,352	2,562,532	12.27%

With Benefits Estimate

Per pupil cost (116 students receiving a variety of services) = \$22,091 (compared to \$21,834 in 2019-2020 for 118 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)	2.0



Instruction: Pupil Personnel Services

Category (2810 - 2815)	Amount	Benefits
Instruction		Benefits
Guidance (counselor and secretary) & Health Services (school nurses) - salaries only	314,468	141,511
Guidance (Supplies & Conference) [2810]	1,088	
Health Services (Contractual & Supplies) [2815]	56,174	
TOTAL	371,730	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers	239,541	107,793
Supplies and materials	3,801	
Conferences (through federal grant funds)	-	
TOTAL	243,342	

Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Pupil Personnel Services	% of Budget
Instruction	10,526,350	615,072	5.8%
Proposed Base Budget – 2020-2021	20,881,352	864,376	4.1%

**With
Benefits
Estimate**

**Per pupil cost (641 in-District students) = \$1,348
(compared to \$1,189 in 2019-2020 for 645 students)**

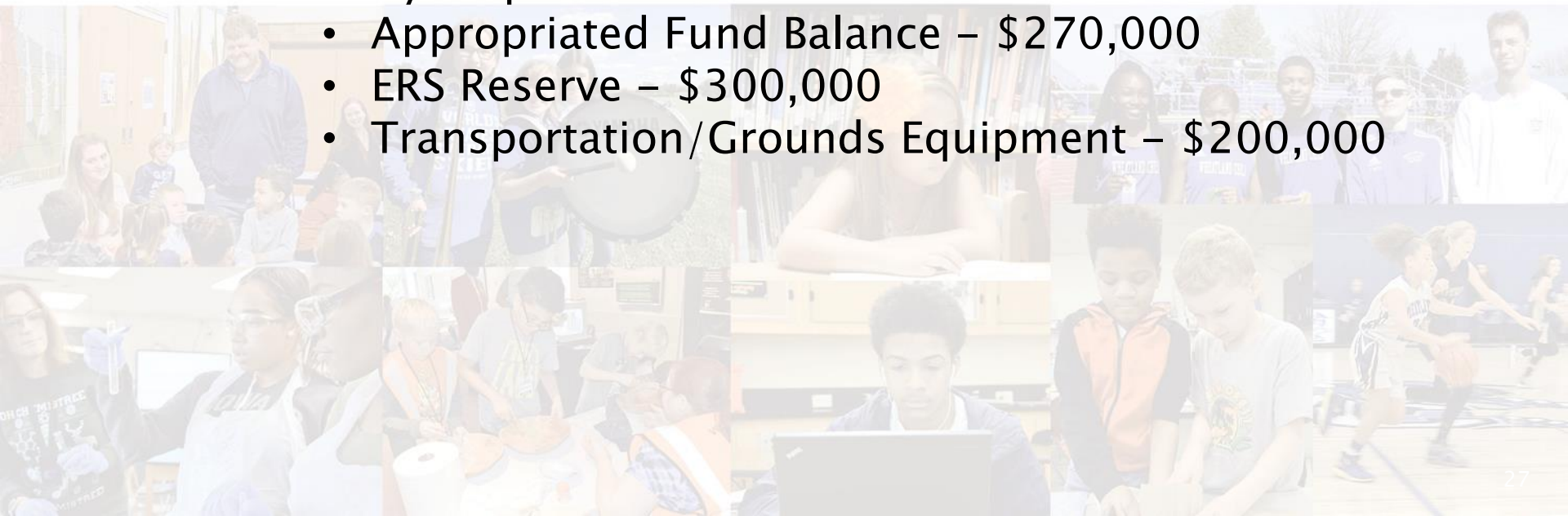
Instruction: BOCES, Special Education, and Pupil Personnel Services

SUMMARY			
Budget for Analysis Purposes	Amount		% of Budget
Instruction - Special Education (with BOCES Costs)	10,526,350 (Instruction Total)	2,226,953	
Instruction - Pupil Personnel Services		615,072	
Instruction - SUBTOTAL		2,842,025	27%
Proposed Base Budget – 2020-2021	\$20,881,352	2,842,025	13.6%
(Including Benefits estimate from prior slides of \$584,883)	\$20,881,352	3,426,908	16.4%

With Benefits Estimate

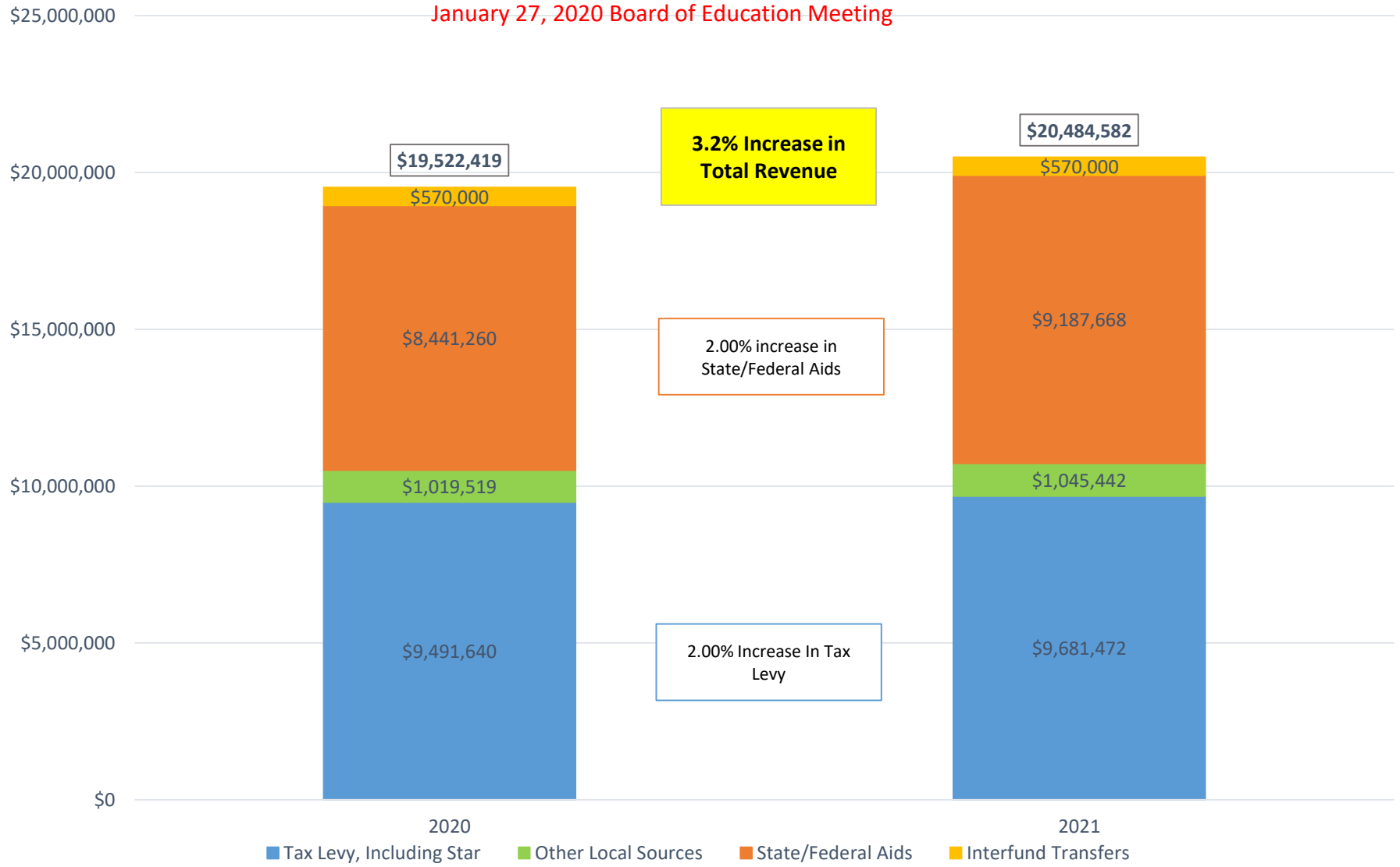
Major Revenue Assumptions 2020–2021

- 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 – \$200,000



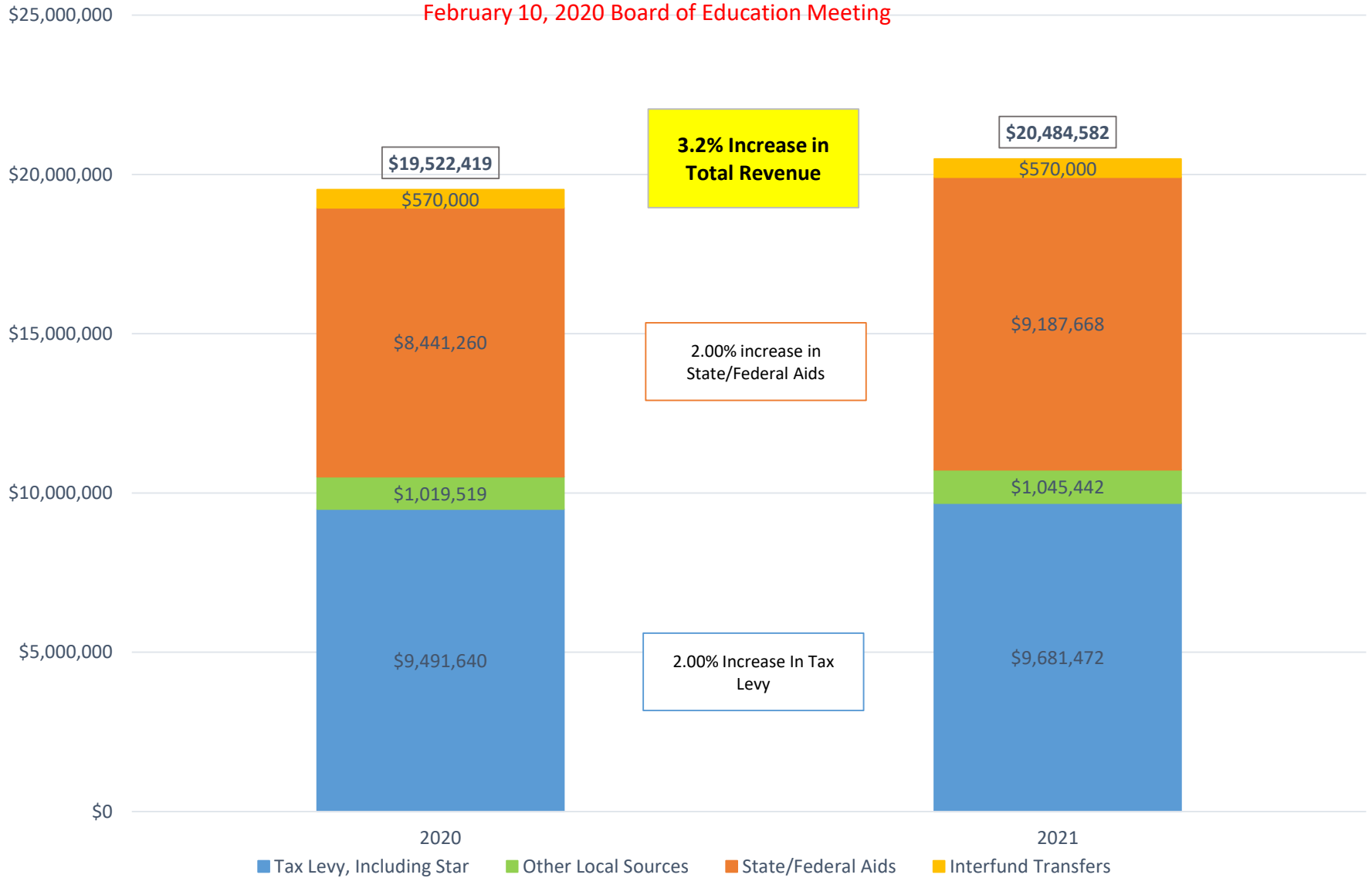
2019-20 vs 2020-21 Projected Revenues

January 27, 2020 Board of Education Meeting



2019-20 vs 2020-21 Projected Revenues

February 10, 2020 Board of Education Meeting



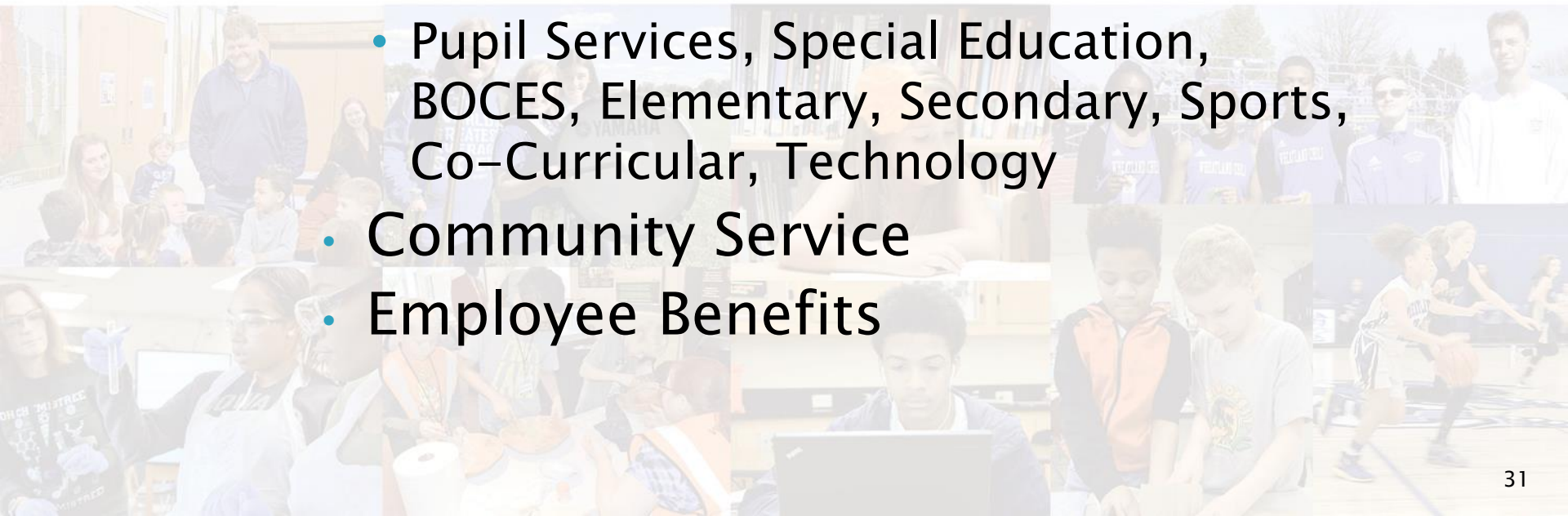
*No Revenue Changes from 1-27-20 BOE Meeting

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

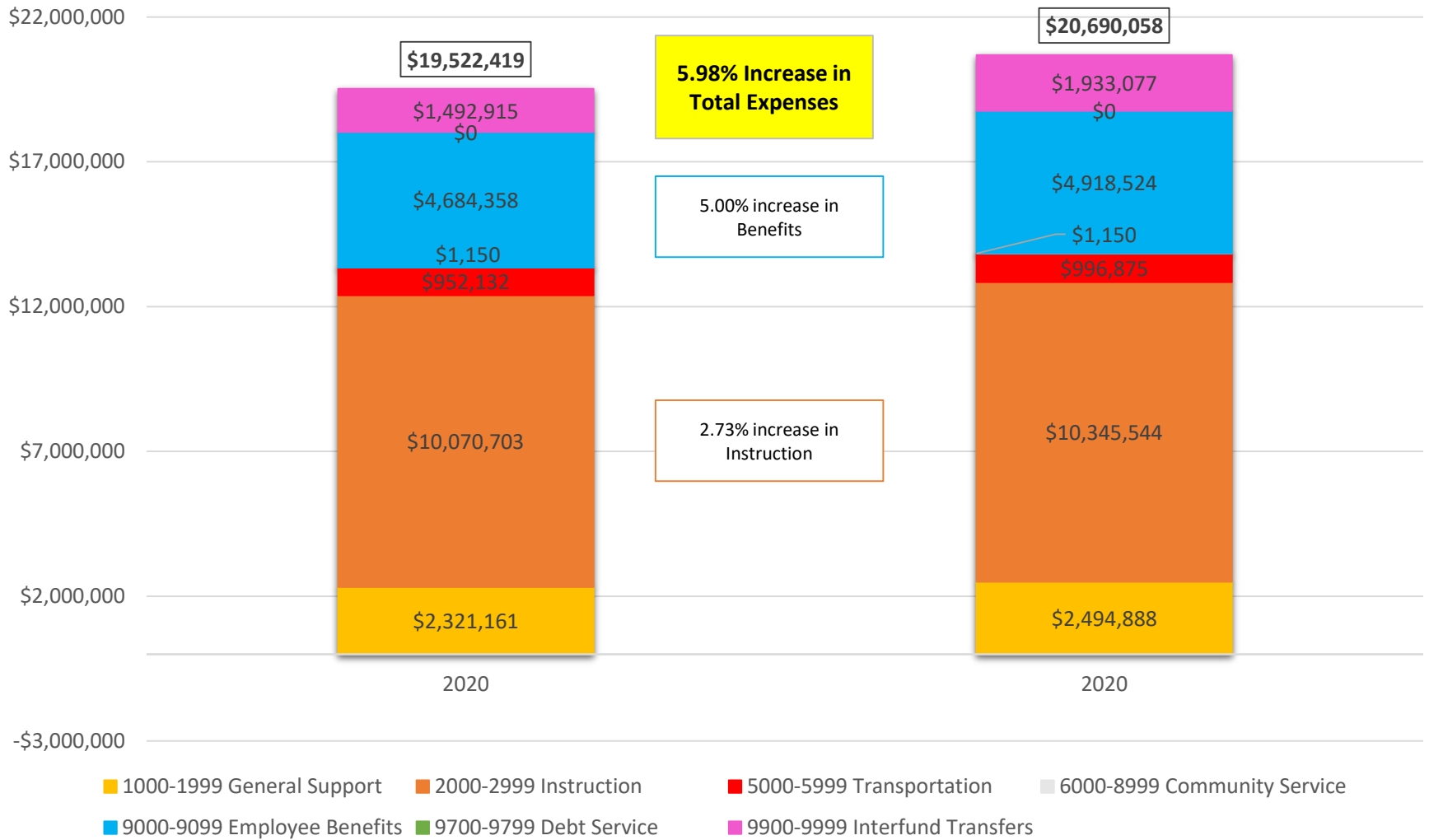
Areas of Expenditure (functional areas)

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

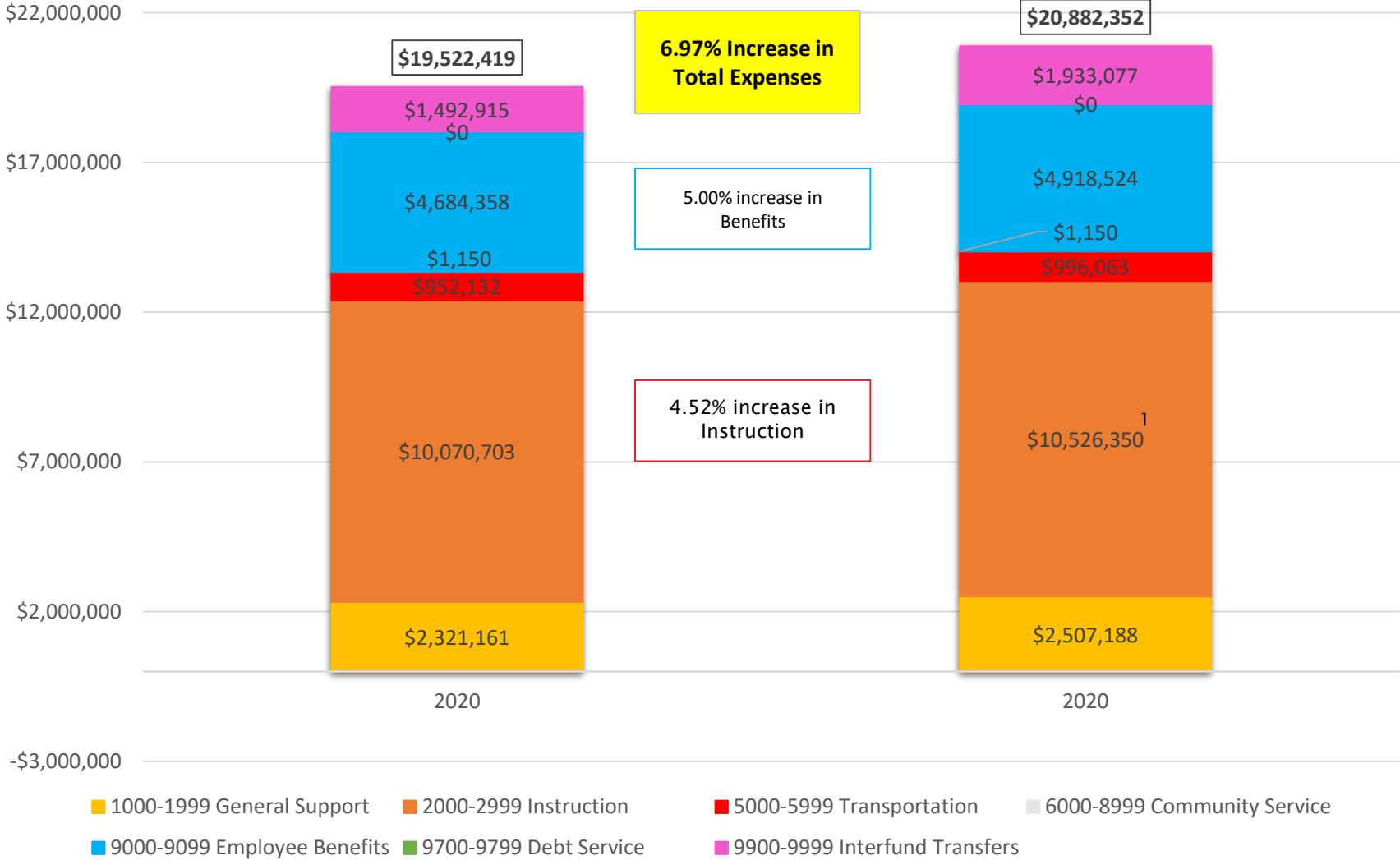


2019-20 vs 2020-21 Projected Expenses

January 27, 2020 Board of Education Meeting



2019-20 vs 2020-21 Projected Expenses



• ADJUSTMENTS FROM 1.27.20 BOE MEETING

¹ Increase in Instructional Budget – BOCES tuition cost increase for incoming Special Education Students, Increase in student enrollment from 21.3 to 27 students attending Career & Technical Education at BOCES

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
 - 2.3.20 – Increase to \$396,767 of anticipated expenses not covered by estimated revenues
 - Expenses are adjusted to align with revenues



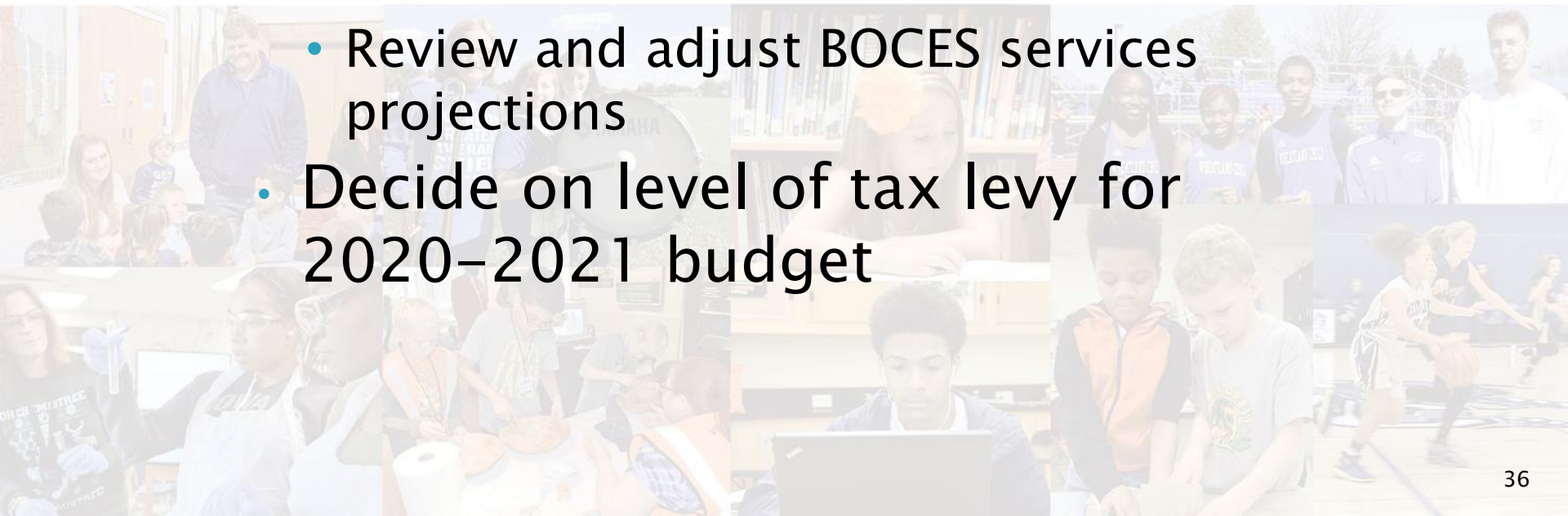
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2020–2021 Budget Development Process

- Follow the approved timeline
- Work together to creatively budget for our existing level of educational services
 - Review and adjust BOCES services projections
 - Decide on level of tax levy for 2020–2021 budget



2020–2021 Budget Development Process

February 24, 2020

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

