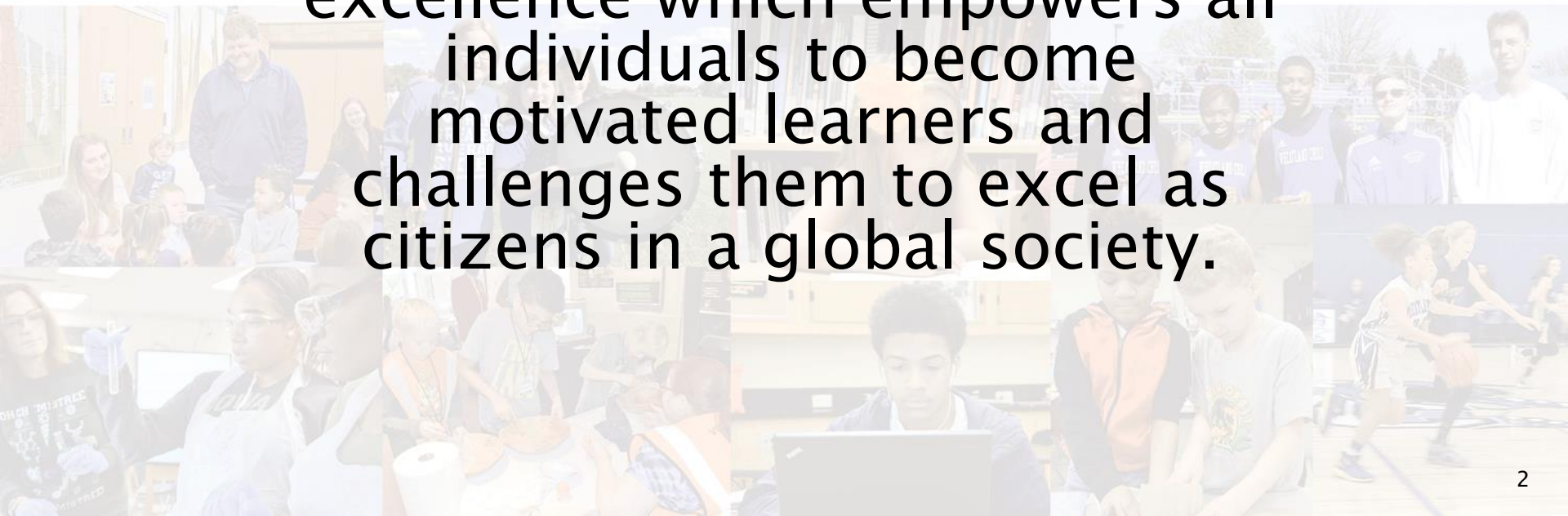


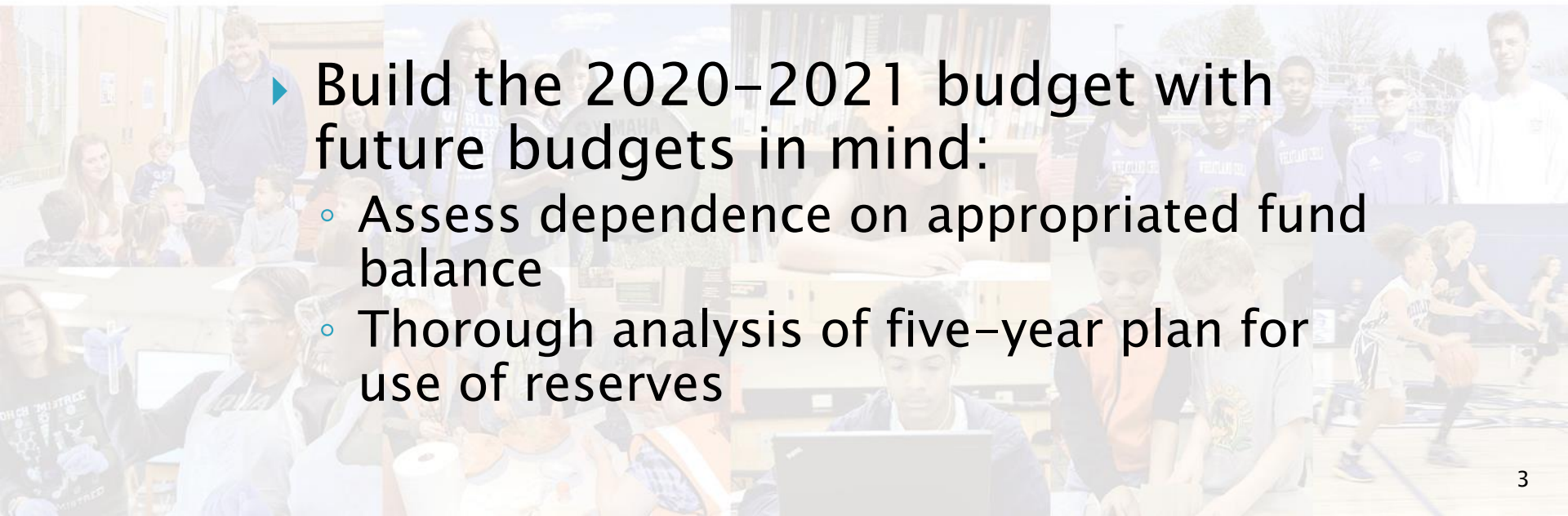
District Mission

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

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)

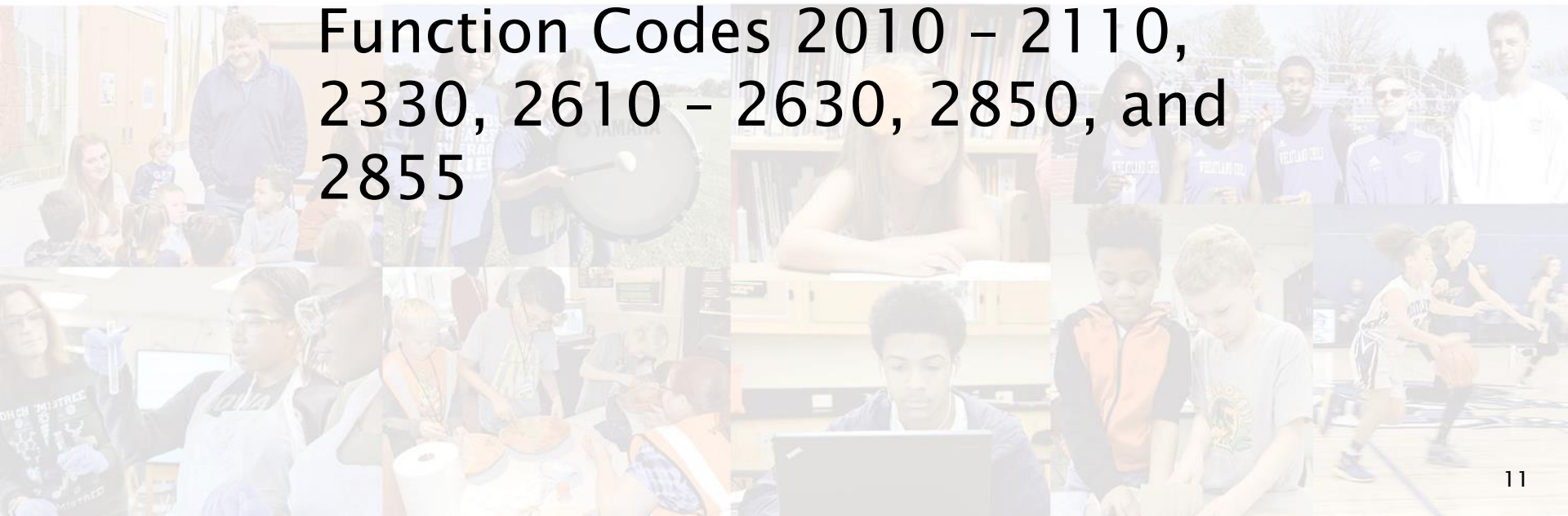
**2020-21 PROPOSED BUDGET
SUMMARY OF APPROPRIATIONS**

	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	Projected Expense 2020-21 - 2/24/20	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,320,311	2,321,161	2,347,525	2,494,888	2,507,188	2,475,192	154,031	6.64%
Instruction	10,280,629	10,070,703	10,345,544	10,345,544	10,526,350	10,356,553	285,850	2.84%
Pupil Transportation	1,034,250	952,132	977,427	996,875	995,063	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	4,833,524	149,166	3.18%
Community Services	650	1,150	1,150	1,150	1,150	0	(1,150)	-100.00%
Debt Services	1,172,488	1,296,388	1,471,550	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	415,000	265,000	176.67%
Transfers to Special Aid	55,585	46,527	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	\$20,593,409	\$1,070,990	5.49%



2020–2021 Proposed Base Budget (by function codes)

- Instruction (Elementary, Secondary, Interscholastics, Co-curricular, Technology, BOCES) – Budget Function Codes 2010 – 2110, 2330, 2610 – 2630, 2850, and 2855



Class Size Considerations

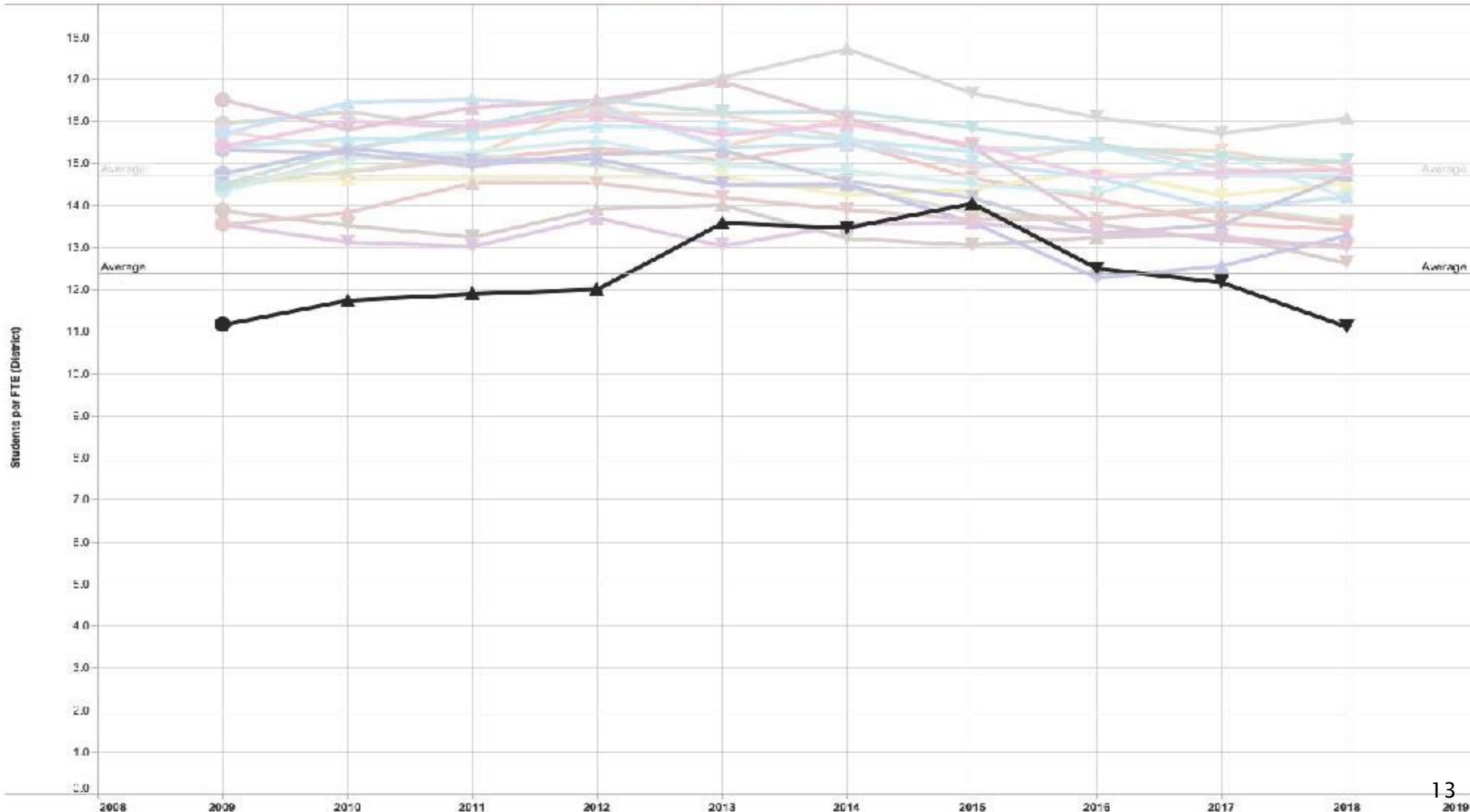
- ▶ Current Monroe County Averages (not maximums)*
 - K–3: 20 (ranges from 15 to 24)
 - Grades 4–5: 21 (ranges from 18 to 24)
 - Grades 6–8: 22 (ranges from 17 to 25)
 - Grades 9–12: 23 (ranges from 18 to 27)

*As of 12/2016 – All students receiving instruction in a general education setting with or without special education services; would not include students who are accessing special class (self-contained) services

Students per FTE in Monroe County

Wheatland-Chili CSD Noted in Black

Position Control Trends - District
District(s): BRIGHTON CSD, BROCKPORT CSD, CHURCHVILLE-CHILI CSD and 15 more
Position(s): Teacher
Source: NYSED Salary and Enrollment Records



Class Size Considerations: K-6

Grade	Actual Enrollment 2019-2020 (as of 2.19.20)	Actual No. of Sections 2019-2020	Projected Enrollment 2020-2021	No. of Sections 2020-2021
K	47-3=44	3	50	3
1	41-2=39	3	44	3
2	55-2=53	3	39	2
3	51-3=48	3	53	3
	AVERAGE CLASS SIZE = 15.3 (184 students with 12 teachers)		AVERAGE CLASS SIZE = 16.9 (186 students with 11 teachers)	
4	51	3	48	3
5	48	3	51	3
	AVERAGE CLASS SIZE = 16.5 (99 students with 6 teachers)		AVERAGE CLASS SIZE = 16.5 (99 students with 6 teachers)	
6	52-4=48	3 ¹	48	3 ¹
	AVERAGE CLASS SIZE = 16 (48 students with 3 teachers)		AVERAGE CLASS SIZE = 16 (48 students with 3 teachers)	
TOTAL		21		20

¹Special class; additional 1.0 FTE special education teacher

Elementary Instructional Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Grades K–5 Teachers (classroom [17.0], academic intervention [4.7], special areas [4.5])	<p>26.2 (compared to 27.2 in February 2019)</p> <p>2nd grade in 2020–2021 decreased by one section (–1.0) Academic intervention increased from 4.5 FTE to 4.7 FTE (+0.2)¹ Special areas increased from 4.3 FTE to 4.5 FTE (+0.2 in Art) Removed contingency staffing from budget (–0.4)</p>
Paraprofessionals (teacher aides [7.0], teaching assistants [1.0], security worker [0.5], office clerk [1.0])	<p>9.5 (compared to 8.5 in February 2019)</p> <p>Increase of teacher aide (+1) Decrease of computer support assistant (–1)² Increase of office clerk (+1)</p>
Library	1.0

¹ Staffing for District literacy teacher is adjusted each year for elementary/secondary based on student needs

² Purchasing computer technical support from Monroe 2–Orlean BOCES for TJC to align with support at MS/HS

Student Enrollment: 292 (projected for 2020–2021)

Elementary Instructional Budget (as of 2.24.20)

Category (2110-2630)	Amount
Grades K-6 Teaching Staff [2110]	1,707,512
Paraprofessionals (teacher assistants, teacher aides, office clerks, and computer support)	208,501
Substitute teachers and tutors	78,809
Supplies and Equipment	32,914
Contractual (conference, student admissions, assemblies, and repairs)	5,821
Textbooks, software, hardware [2110 & 2630]	21,383
Library (librarian and paraprofessional salaries) [2610]	58,000
Library (Books & Supplies)	3,948
SUBTOTAL	2,116,888
Estimation of Benefits for Discussion Purposes	888,306
TOTAL	3,005,194

Class Size Considerations: 7-12

Grade	Actual Enrollment 2019-2020 (as of 2.19.20)	Actual No. of Sections 2019-2020	Projected Enrollment 2020-2021	No. of Sections 2020-2021
7	60-1=59	3	48	2
8	59	3	59	3
	AVERAGE CLASS SIZE = 19.7 (118 students with 6 sections)		AVERAGE CLASS SIZE = 21.4 (107 students with 5 sections)	
9	43-1=42	2	59	3
10	49-5=44	2	42	2
11	44-5=39	2	44	2
12	50	2	39	2
	AVERAGE CLASS SIZE = 21.9 (175 students with 8 sections)		AVERAGE CLASS SIZE = 20.4 (184 students with 9 sections)	
TOTAL		14		14

Secondary Instructional Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Grades 6–12 Teachers (core and elective [27.2], intervention [2.3], grade six [3.0], ESOL [1.4], teacher center director [1.0])	34.9 (compared to 35.1 in February 2019) Intervention decreased from 2.5 to 2.3 (–0.2) ¹ Teacher center director increased from 0.6 to 1.0 (+0.4)² Removed contingency staffing from budget (–0.4)
Paraprofessionals (teacher aides [3.0], teaching assistant [1.4], security worker [0.5], and office clerks [3.0])	7.9 (compared to 7.5 in February 2019) Teaching assistant increased from 1.0 to 1.4 (+0.4)
Library	1.0

¹ Staffing for District literacy teacher is adjusted each year for elementary/secondary based on student needs

² With digital conversion and over 700 devices in the District, additional instructional technology support is recommended through increase in Teacher Center Director support

Student Enrollment: 349 (projected for 2020–2021)

Secondary Instructional Budget

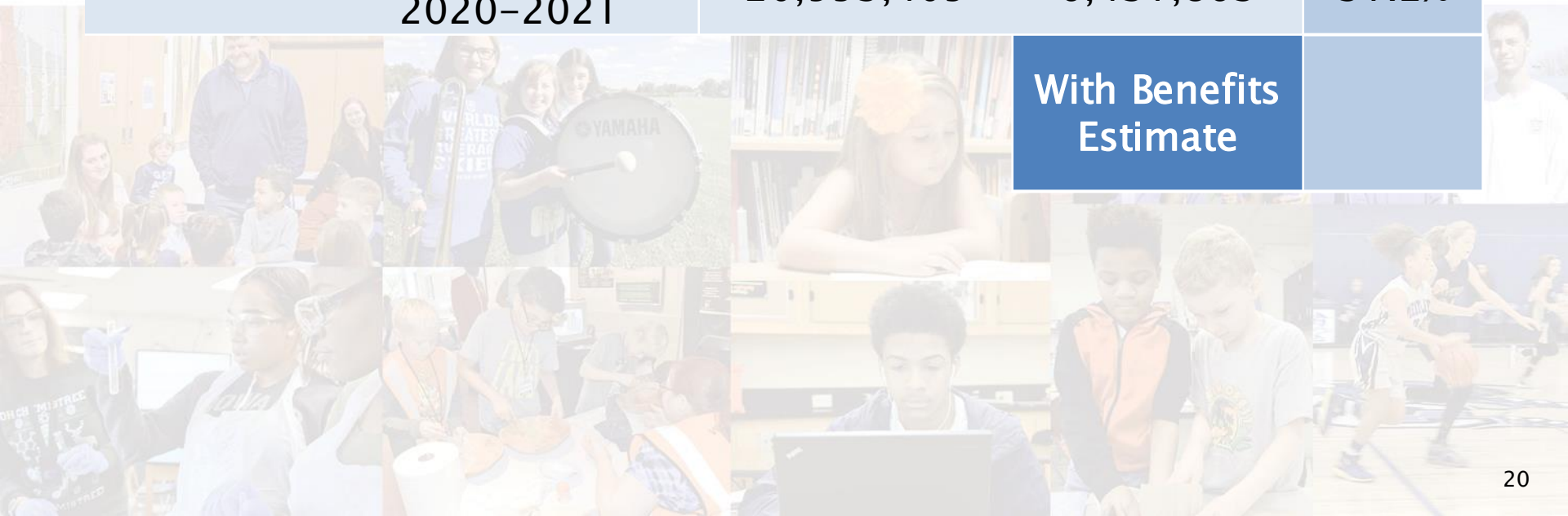
(as of 2.24.20)

Category (2110–2630)	Amount
Grades 6–12 Teaching Staff [2110]	1,988,593
Paraprofessionals (teacher assistant, teacher aides, office clerks, and security worker)	178,341
Substitute teachers and tutors	78,809
Supplies and Equipment	56,400
Contractual (conference, student admissions, assemblies, and repairs)	10,001
Textbooks / Technology (software & hardware) [2110 & 2630]	27,057
Library (librarian and paraprofessional salaries) [2610]	70,711
Library (Books, Supplies, Equipment, Contractual)	9,817
SUBTOTAL	2,419,729
Estimation of Benefits for Discussion Purposes	1,006,940
TOTAL	3,426,669

Instruction: Elementary and Secondary *(as of 2.24.20)*

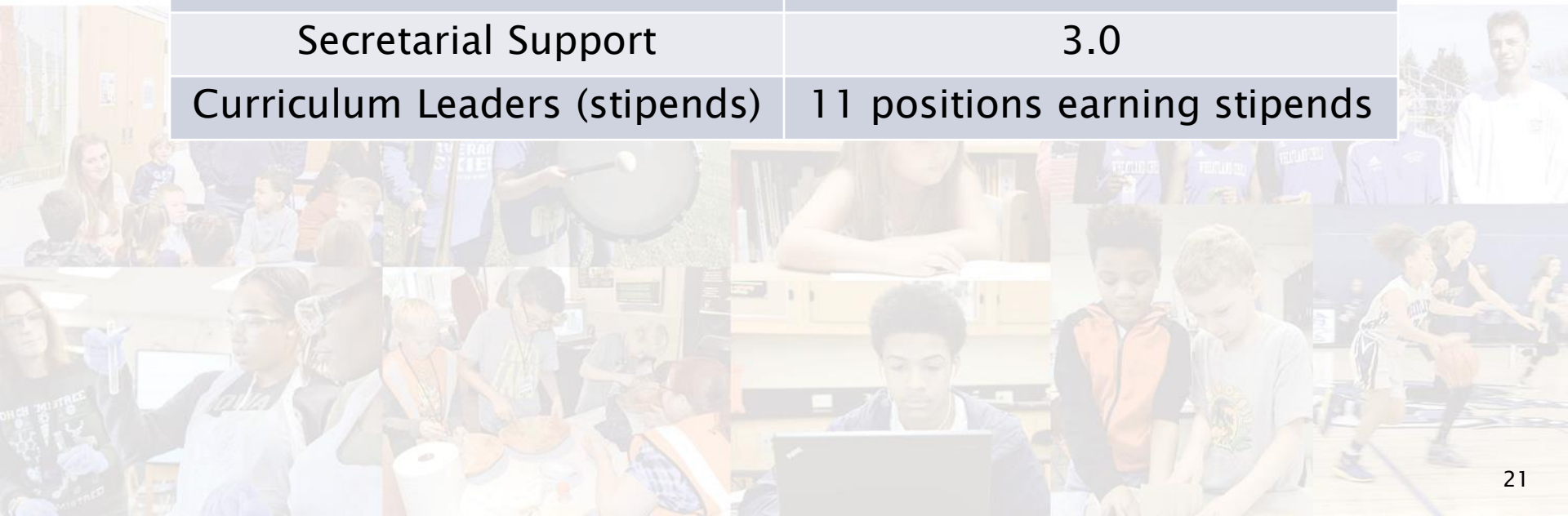
Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	10,356,553	4,536,617	43.8%
Proposed Base Budget – 2020–2021	20,593,409	6,431,863	31.2%

**With Benefits
Estimate**



Instruction: Other

Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, K-12 Assistant Principal, and Executive Director of Curriculum	4.0
Secretarial Support	3.0
Curriculum Leaders (stipends)	11 positions earning stipends



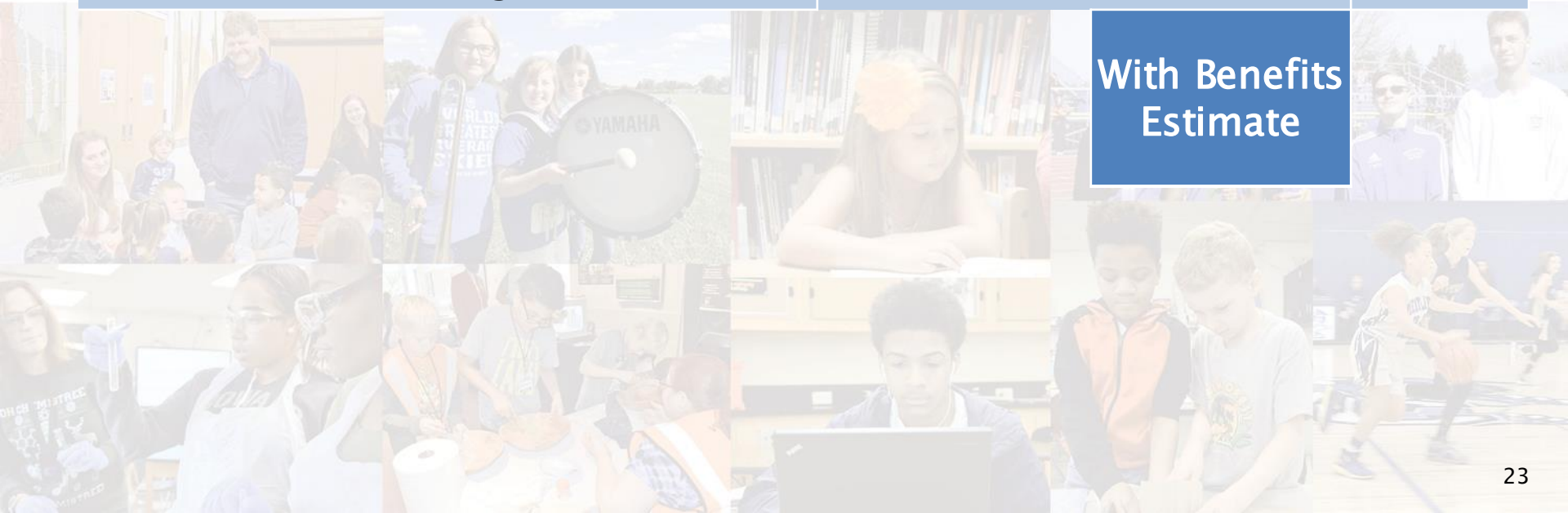
Instruction: Other

Category (2010 – 2330)	Amount
Administration and Improvement (administrative and school secretary salaries) [2010–2020]	578,586
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	103,210
Conference, Supplies, and Contractual [2010–2070]	55,390
Teaching–Special Schools [2330]	17,125
SUBTOTAL	754,311
Estimation of Benefits for Discussion Purposes	260,364
TOTAL	1,014,675

Instruction: Other

Budget for Analysis Purposes	Amount	Other Expenses	% of Budget
Instruction	10,356,553	754,311	7.3%
Proposed Base Budget – 2020–2021	20,593,409	1,014,675	4.9%

With Benefits Estimate



Instruction: Interscholastic Sports

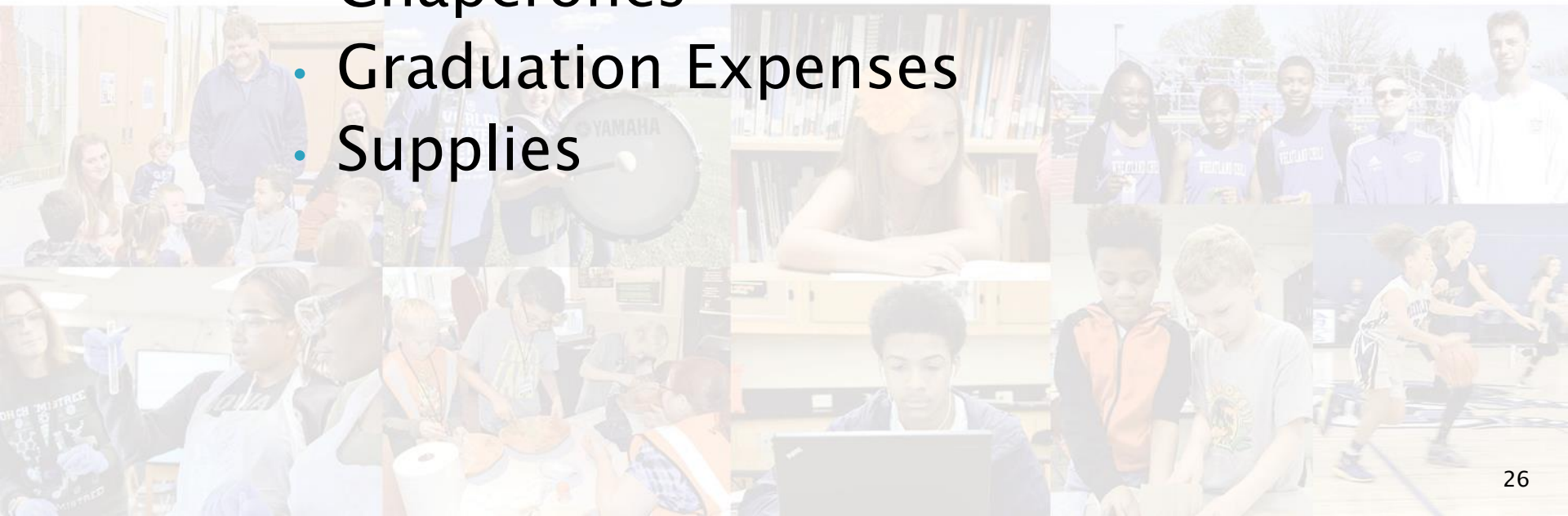
- Coaches
 - 12 Modified, 9 Junior Varsity, 14 Varsity, 4 Assistant Coaches, and 2 Intramural Coaches (for four sports)
- Chaperones
- Athletic Director (0.4 FTE release)
- Officials and Athletic Trainer
- Supplies, Equipment, and Uniforms
- Event Fees and Memberships

Instruction: Interscholastic Sports

Category (2855)	Amount
Coaches (varsity, junior varsity, and modified)	154,148
Athletic Director	26,827
Chaperones and Time Clock	31,567
Officials, Trainers, and Lifeguards	35,618
Supplies, Equipment, and Uniforms	24,509
Event Fees, Memberships, and Conference/Workshops	6,470
TOTAL	279,139

Instruction: Co-curricular

- Advisors
 - 36 High School, 8 Middle School, and 13 Elementary
- Chaperones
- Graduation Expenses
- Supplies



Instruction: Co-Curricular

Category [2850]	Amount
Advisors	92,373
Chaperones (co-curricular events)	6,819
Contractual (graduation expenses, academic competitions, and drama production)	11,833
Supplies	4,726
TOTAL	115,751

Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular	% of Budget
Instruction	10,356,553		
Interscholastic Sports		279,139	
Co-Curricular		115,751	
TOTAL		394,890	3.8%
Proposed Base Budget - 2020-2021	20,593,409	394,890	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• BUBL (Monroe 1)• Elementary Science Program• School to Work Partnership (Monroe 1)• STAR Renaissance Assessments

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)

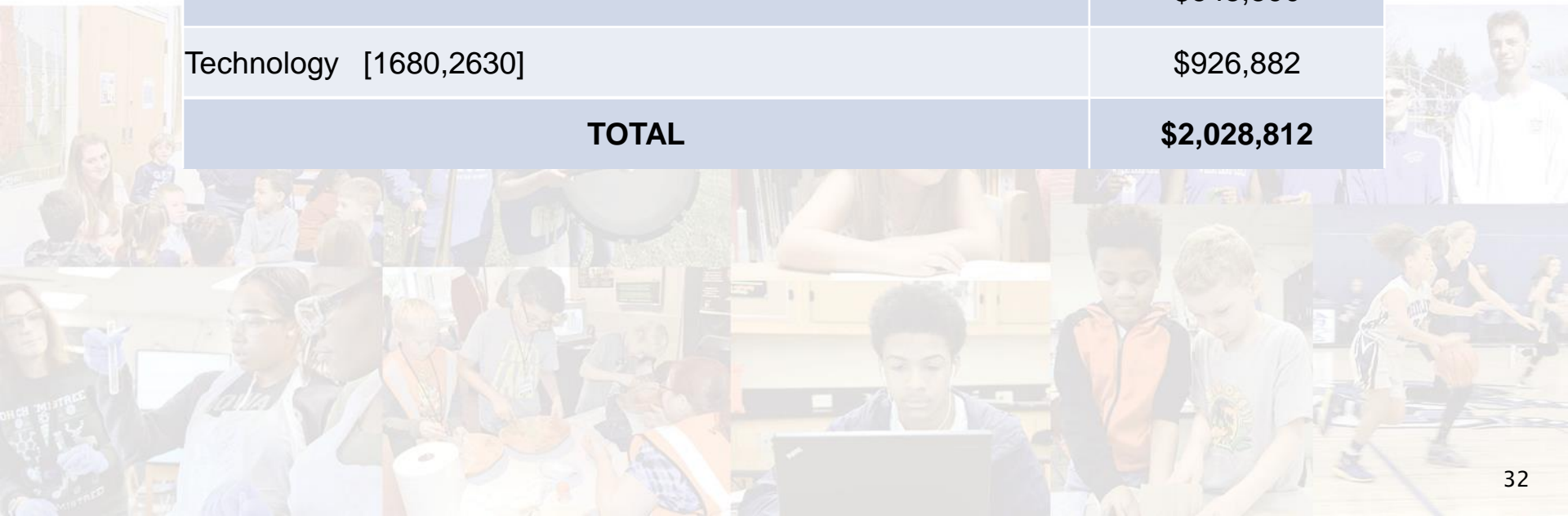
Instruction: BOCES Budget (excluding Special Education & Occupational Education)

Category	Description
Technology	<ul style="list-style-type: none">• Library automation• Online courses• IT Managed Service (Regional Information Center, Monroe 1 BOCES)• 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



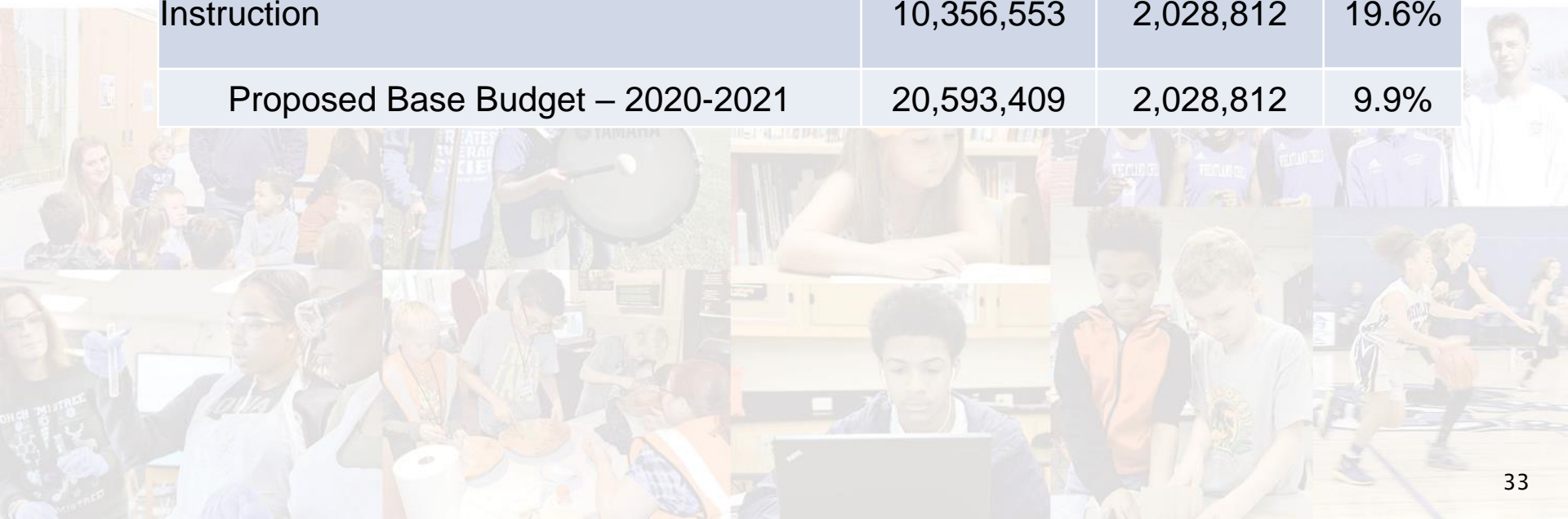
Instruction: BOCES Budget (excluding Special Education & Occupational Education) *(as of 2.24.20)*

Category	Amount
General Support, Operations, Administration, Capital, Legal [1010-1983]	\$456,340
Instruction, training, and curriculum [2010 to 2810]	\$645,590
Technology [1680,2630]	\$926,882
TOTAL	\$2,028,812



Instruction: BOCES Budget (excluding Special Education & Occupational Education) *(as of 2.24.20)*

Budget for Analysis Purposes	Amount	BOCES	% of Budget
Instruction	10,356,553	2,028,812	19.6%
Proposed Base Budget – 2020-2021	20,593,409	2,028,812	9.9%



2020–2021 Proposed Base Budget (by function codes)

- Employee Benefits – Budget Function Codes 9010 – 9089

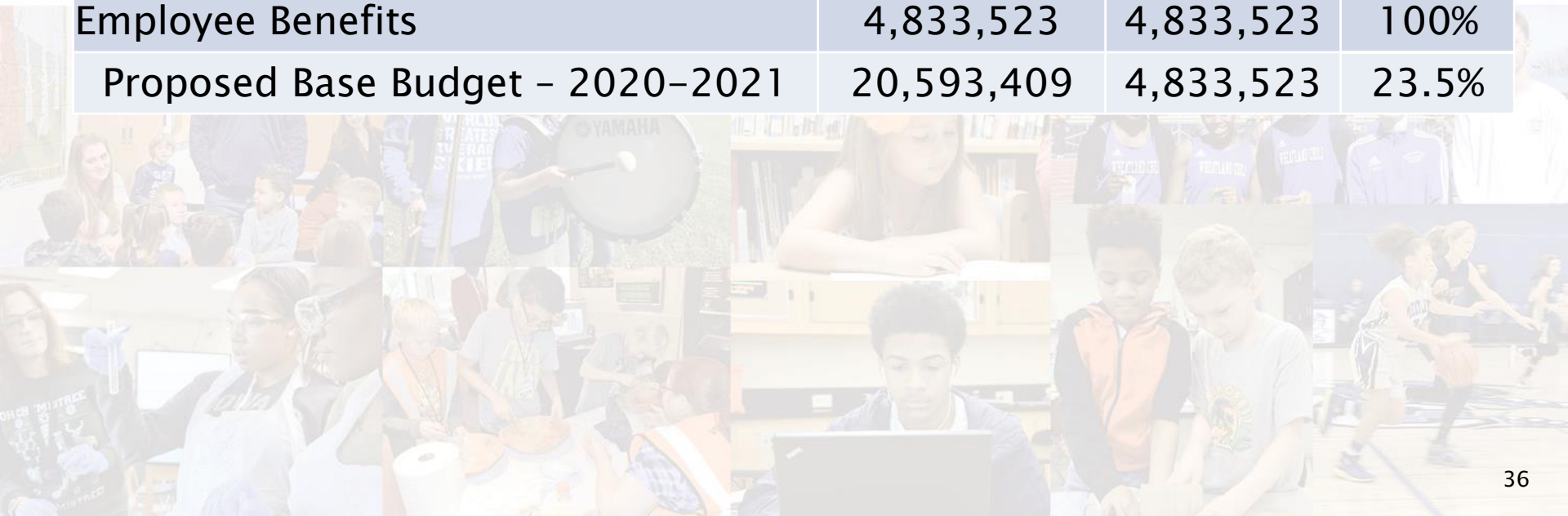


Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	965,685
Social Security / FICA [9030]	649,774
Worker's Compensation [9040]	79,030
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	3,060,629
Other Benefits [9089]	55,345
TOTAL	4,833,523

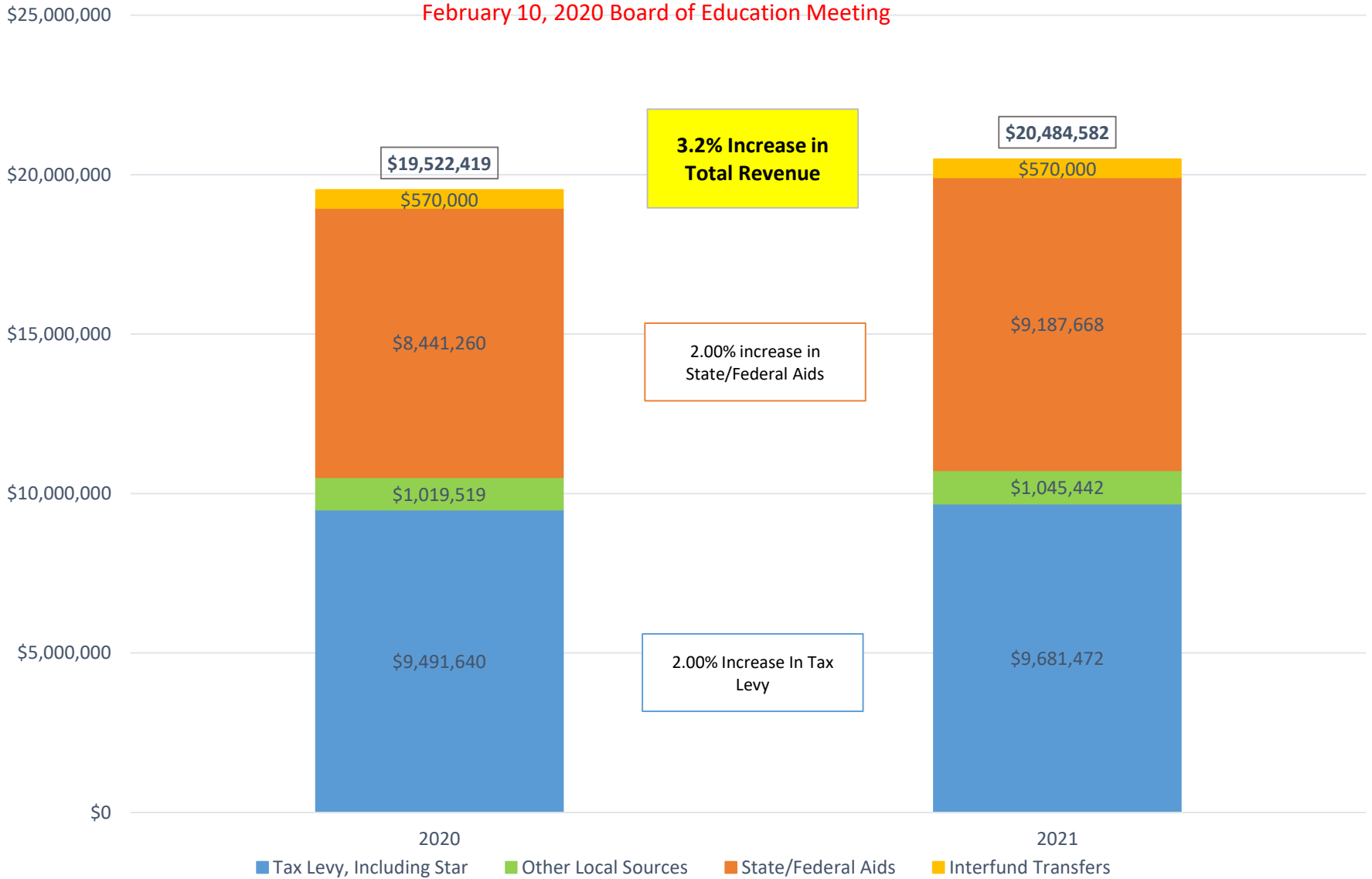
Employee Benefits

Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	4,833,523	4,833,523	100%
Proposed Base Budget - 2020-2021	20,593,409	4,833,523	23.5%



2019-20 vs 2020-21 Projected Revenues

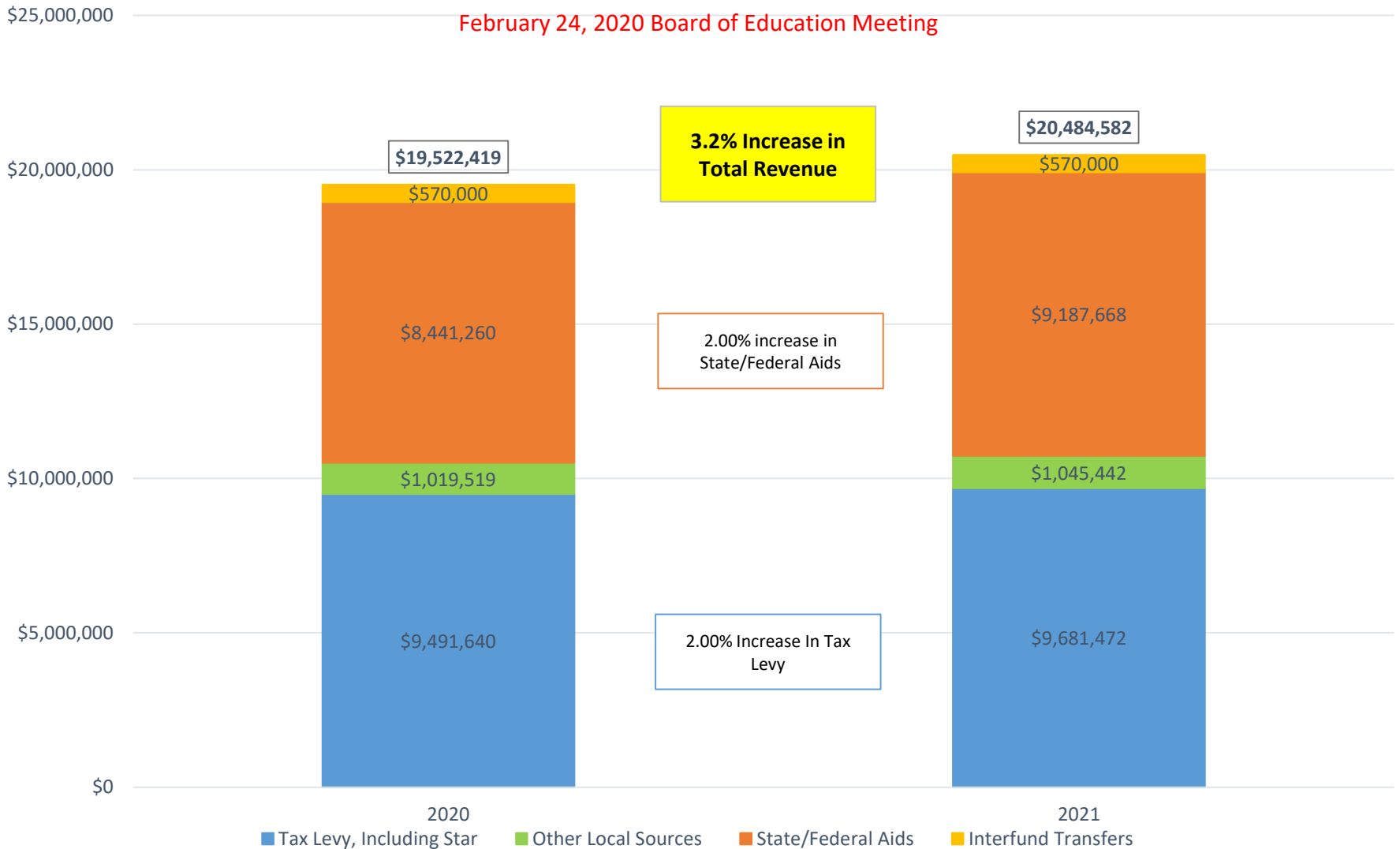
February 10, 2020 Board of Education Meeting



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

2019-20 vs 2020-21 Projected Revenues

February 24, 2020 Board of Education Meeting



3.2% Increase in Total Revenue

2.00% increase in State/Federal Aids

2.00% Increase In Tax Levy

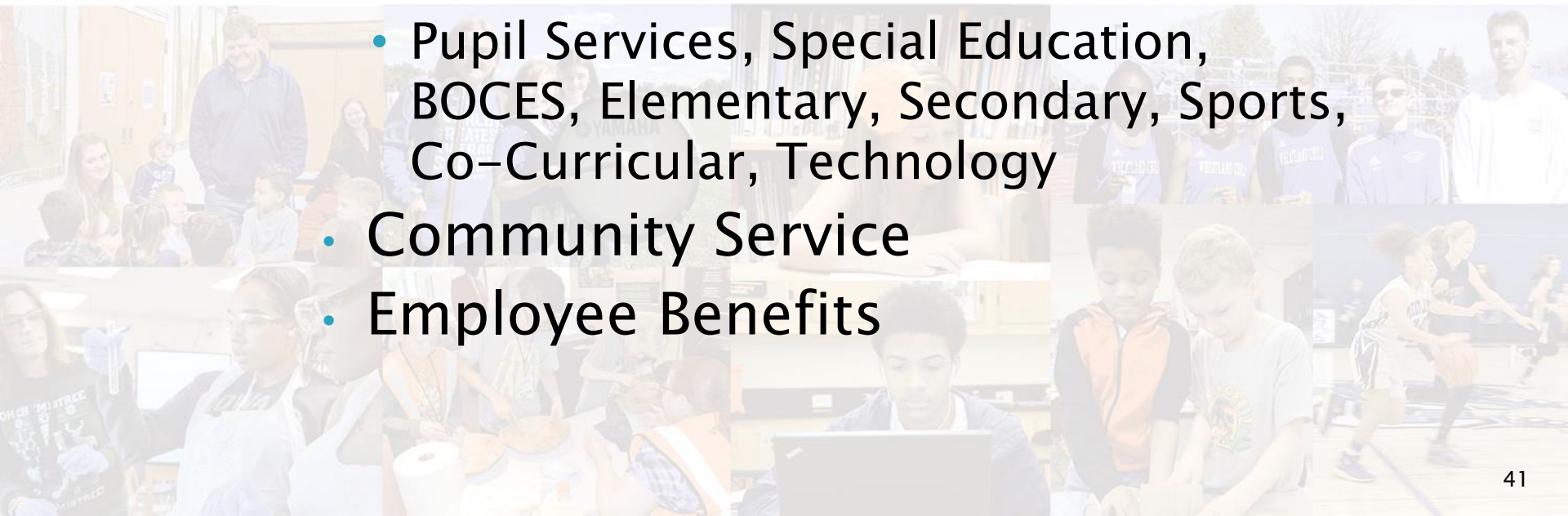
*No Revenue Changes from 2-10-20 BOE Meeting

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

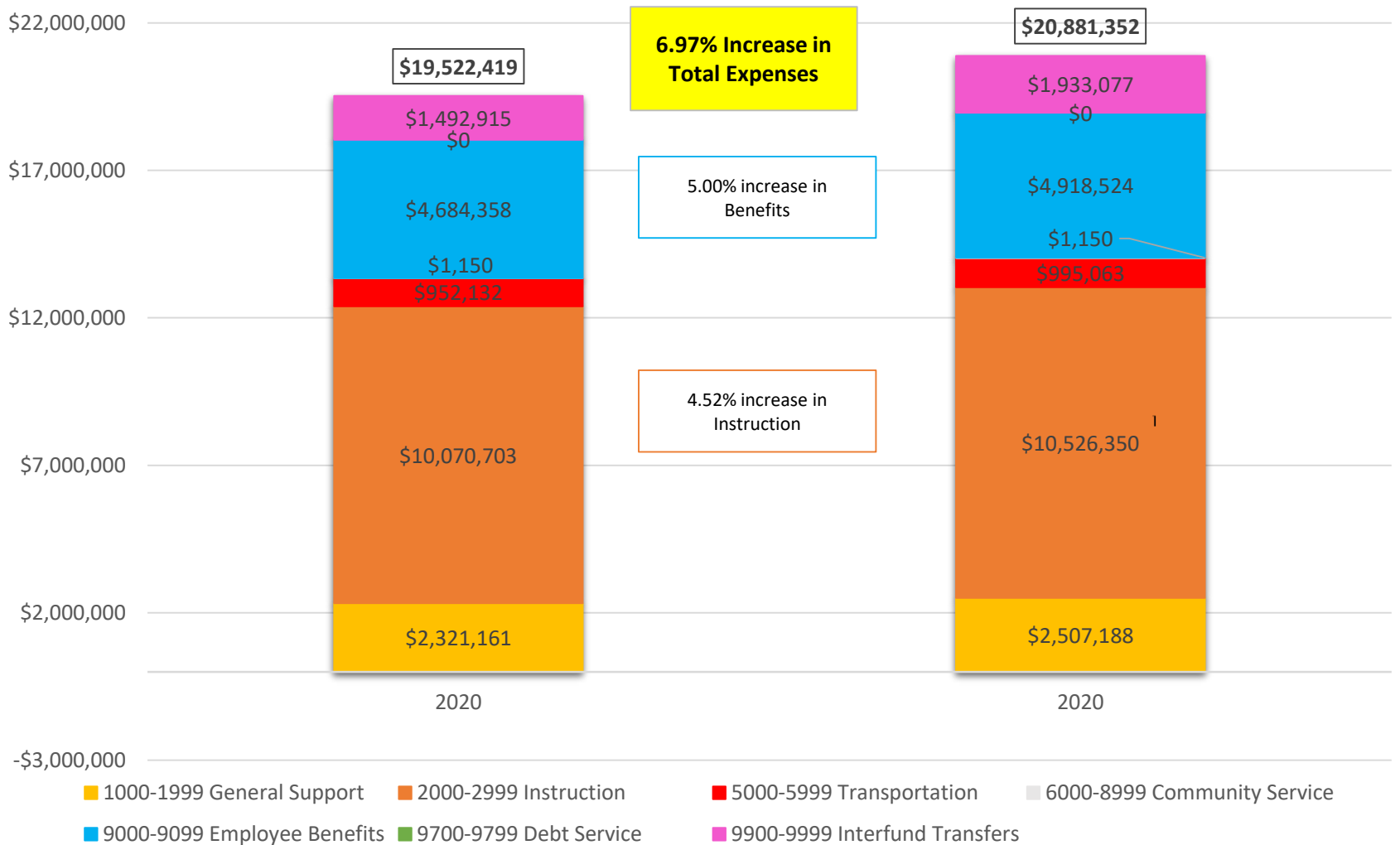
Areas of Expenditure (functional areas)

- 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

February 10, 2020 Board of Education Meeting

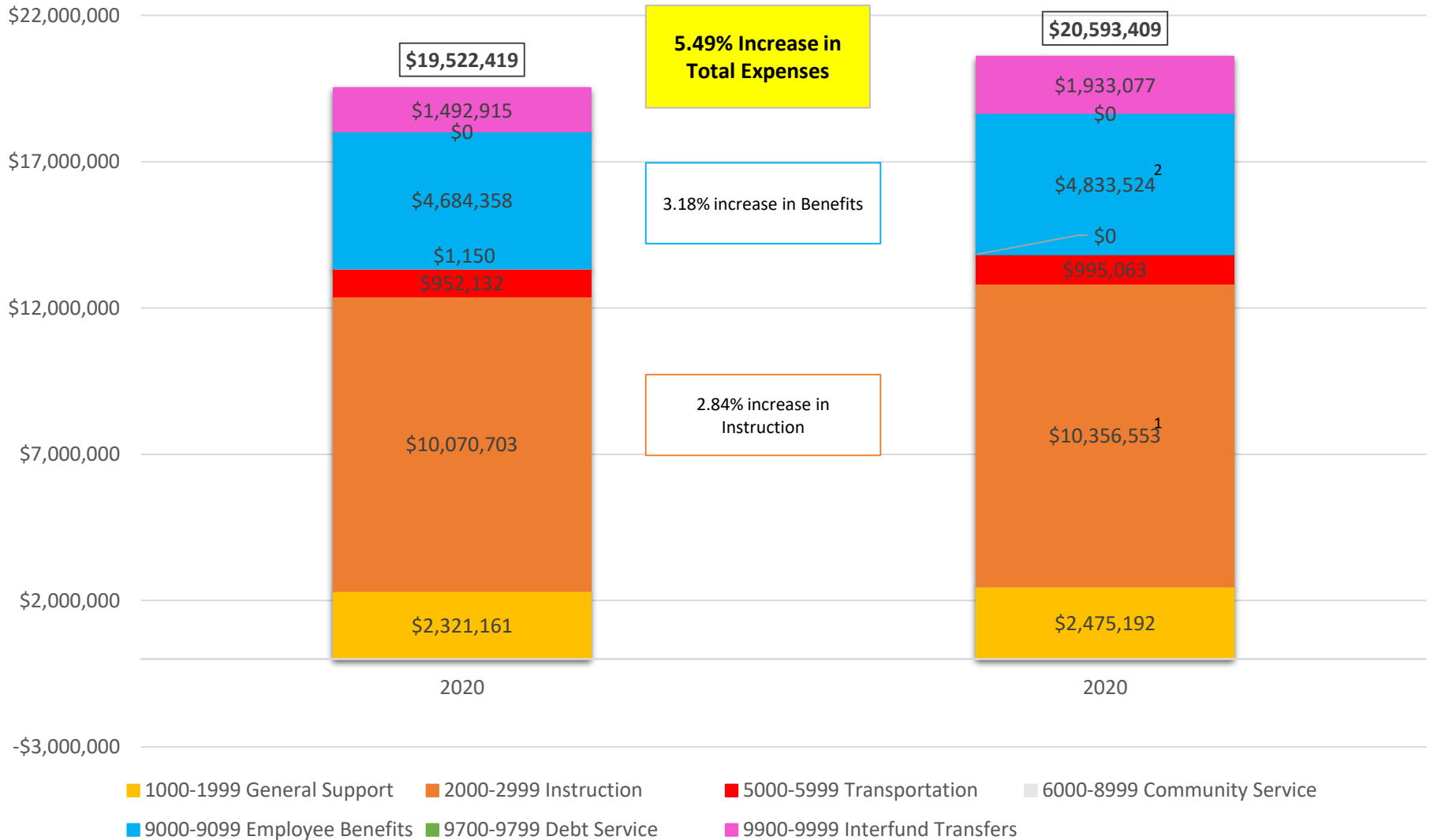


- ADJUSTMENTS FROM 1.27.20 BOE MEETING

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

2019-20 vs 2020-21 Projected Expenses

February 24, 2020 Board of Education Meeting



- ADJUSTMENTS FROM 2.10.20 BOE MEETING
 - ¹ Decrease in instructional budget – breakage in salary codes due to retirements; reduction of one teaching position in second grade due to low enrollment and computer support assistant; includes increase in Teacher Center Director (0.4 FTE) and Art (0.2 FTE)
 - ² Decrease in benefits related to reduction in teaching position and computer support assistant

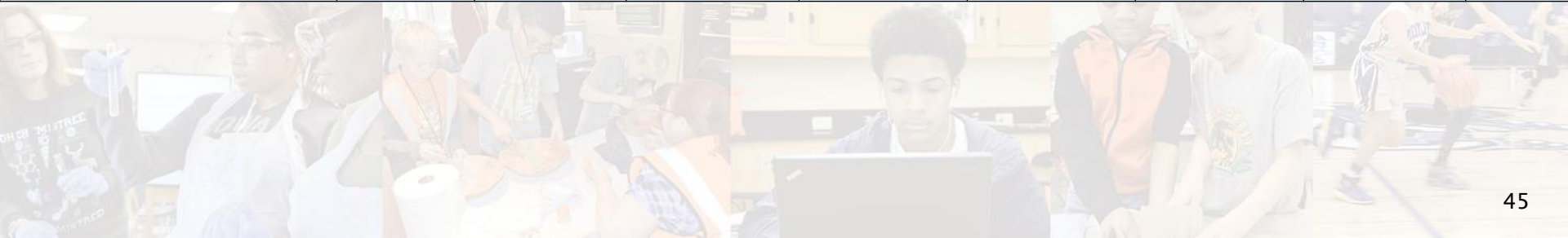
What is our starting point based on the budget variables?

- 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
 - 2.10.20 – Increase to \$396,767 of anticipated expenses not covered by estimated revenues
 - 2.24.20 – Reduction to \$108,827 of anticipated expenses not covered by estimated revenues
 - Expenses are adjusted to align with revenues



**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	Projected Expense 2020-21 - 2/24/20	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,320,311	2,321,161	2,347,525	2,494,888	2,507,188	2,475,192	154,031	6.64%
Instruction	10,280,629	10,070,703	10,345,544	10,345,544	10,526,350	10,356,553	285,850	2.84%
Pupil Transportation	1,034,250	952,132	977,427	996,875	995,063	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	4,833,524	149,166	3.18%
Community Services	650	1,150	1,150	1,150	1,150	0	(1,150)	-100.00%
Debt Services	1,172,488	1,296,388	1,471,550	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	415,000	265,000	176.67%
Transfers to Special Aid	55,585	46,527	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	\$20,593,409	\$1,070,990	5.49%



2020–2021 Budget Development Process

- Follow the approved timeline
- Work together to creatively budget for our existing level of educational services



2020–2021 Budget Development Process

March 9, 2020

- Review of Current State of Base Budget Pending Final Release of State Aid Numbers

