

Wheatland-Chili Central Schools 2020-2021 Budget Development

2020-2021 Review of Draft Budget

April 14, 2020

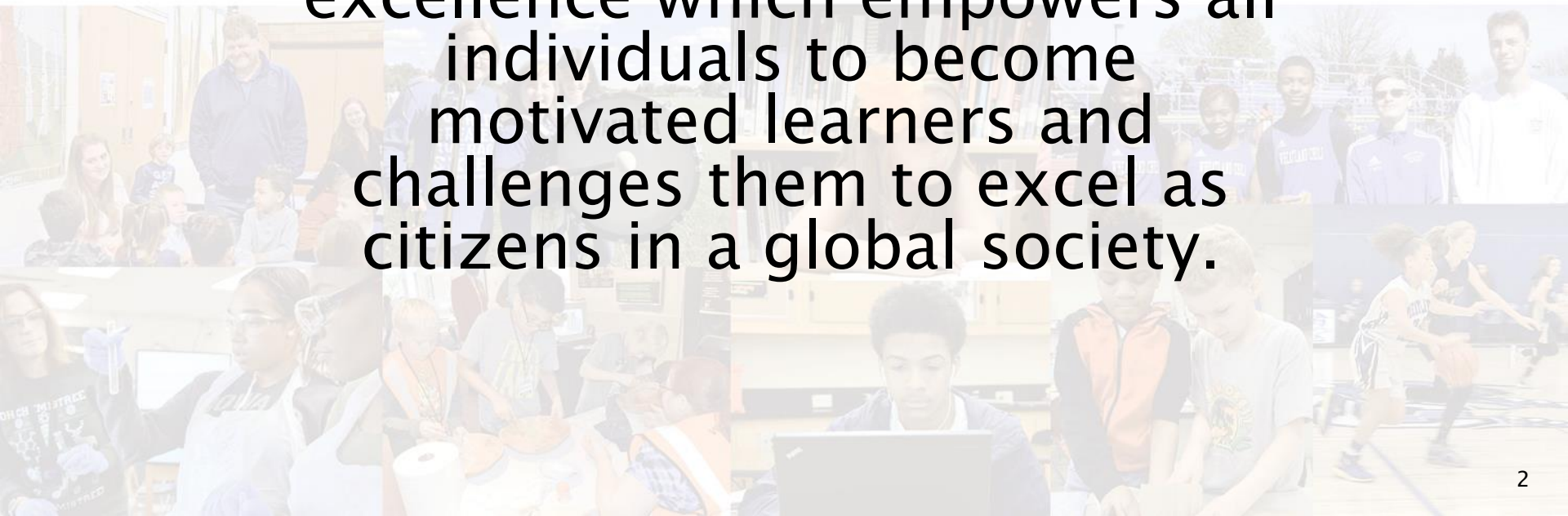
Wheatland-Chili Central School District

Encouraging All Students to Meet College and Career Readiness Expectations.

*Supporting Students in the Development of Social/Emotional Learning Skills
in a Culturally Responsive Sustaining Environment.*

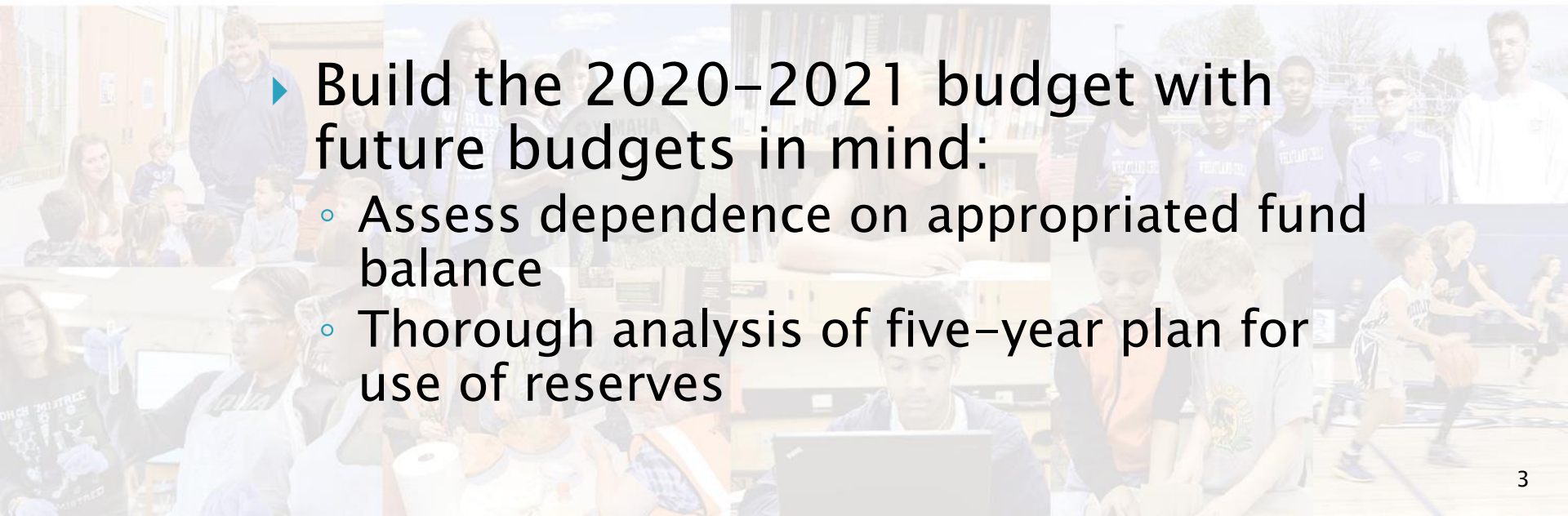
District Mission

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.

*Subject to Change

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.)	Review Draft Budget with Workshop Revisions
April 27	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*

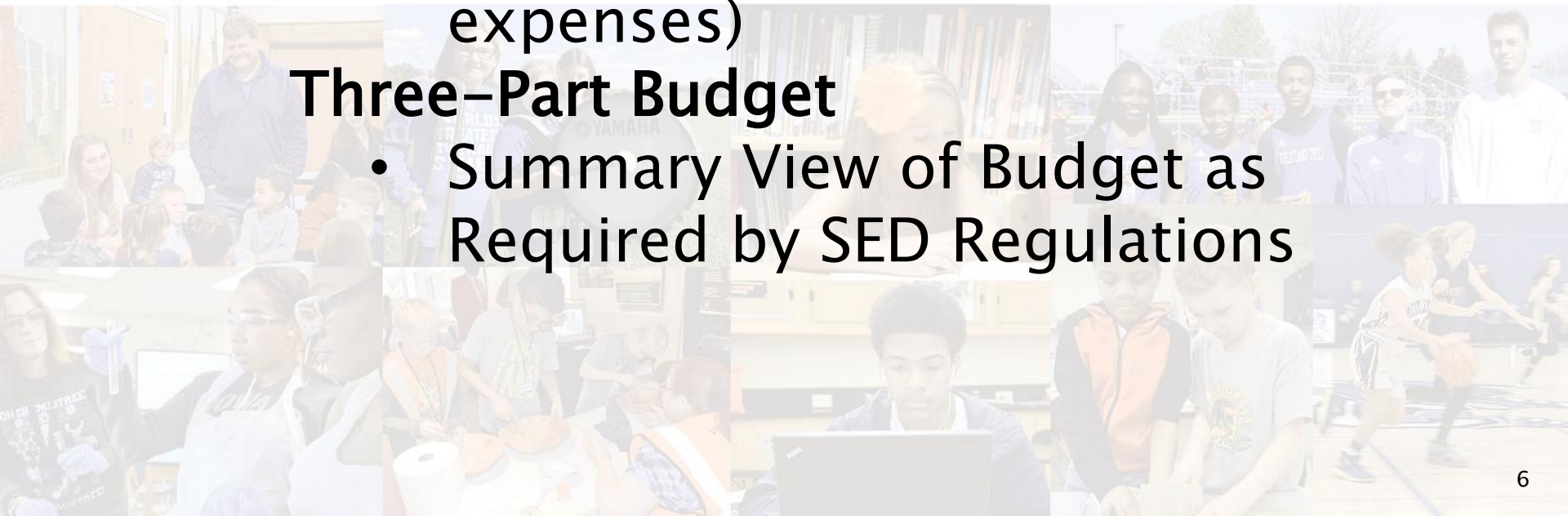
Budget Views

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?

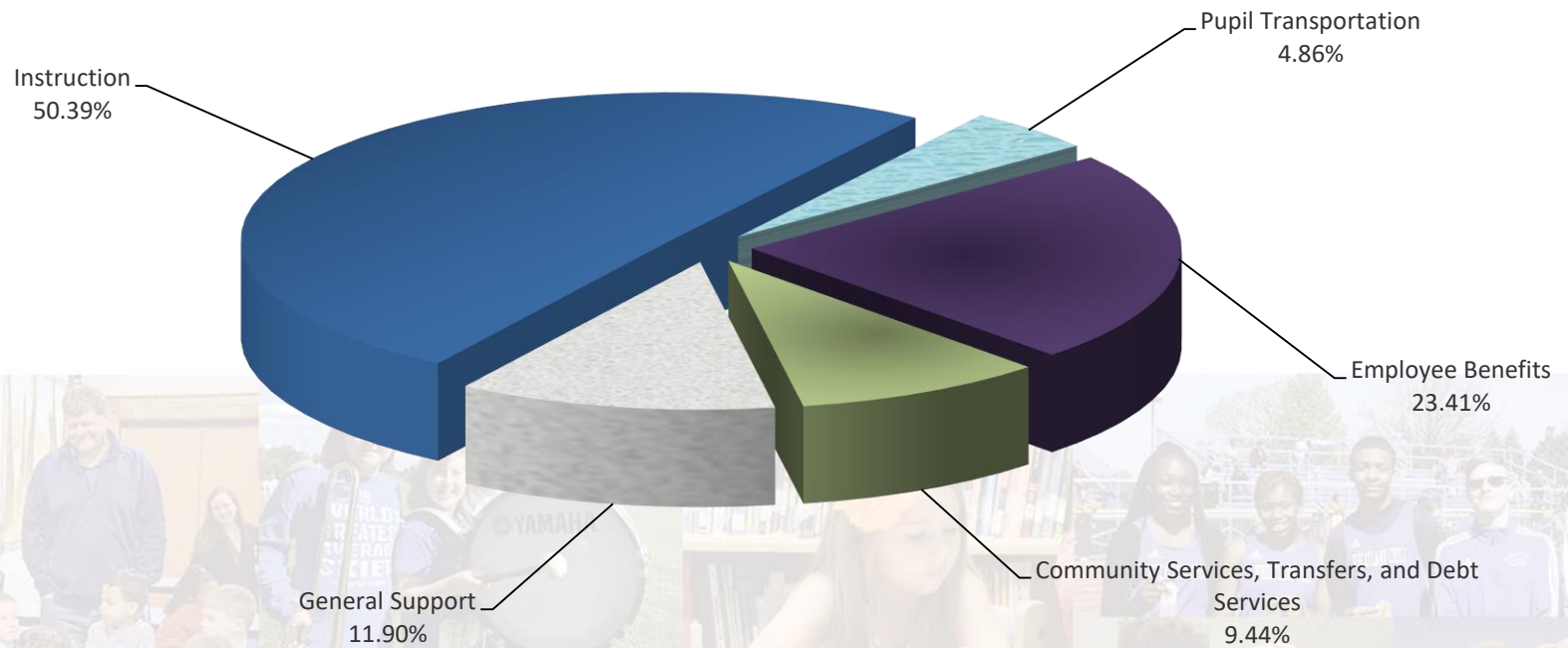
Major Non-Discretionary Expenses

- 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 - 3/23/20	Projected Expense 2020-21 - 4/6/20	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,320,311	2,321,161	2,438,257	2,438,257	117,096	5.04%
Instruction	10,280,629	10,070,703	10,335,865	10,320,865	250,162	2.48%
Pupil Transportation	1,034,250	952,132	995,063	995,063	42,931	4.51%
Employee Benefits, Transfers, Debt	4,301,004	4,684,358	4,784,208	4,794,208	109,850	2.35%
Community Services	650	1,150	0	0	(1,150)	-100.00%
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	\$20,486,470	\$20,481,470	\$959,051	4.91%

Summary by Function



General Support

2020-21 Proposed Budget	Total
Board of Education	22,534
Central Administration	237,646
Central Services	141,448
Facility Operations	1,175,439
Finance	309,501
Personnel / Public Information Services	263,097
Special Items	288,592
Grand Total	\$2,438,257

What do we know about General Support?

Board of Education

- Membership in Monroe County School Boards and New York State School Boards Associations
- BOCES Policy Maintenance (Erie I BOCES)
- Legal Notices, Board Clerk Expenses, Annual Voting Expenses

Central Administration

- Superintendent's Office: salaries and benefits, supplies, professional development

Finance

- Business Office: salaries and benefits, supplies
- Auditing: internal auditor, external auditor, claims auditor
- Fiscal Planning and Advisory Services
- Tax Collection
- Treasury and Purchasing Functions

General Support (Continued)

Other Costs

- Legal Expenses, including Labor Relations Service (Monroe #2 BOCES)
- Personnel: recruiting and fingerprinting (Monroe #2 BOCES)
- Public Information: newsletters, calendars, and legal notices
- Central Data Processing: financial management system
- Liability and Property Insurance
- BOCES Administrative Costs

Facilities

- Building and equipment repairs
- Custodial and maintenance supplies
- Utilities



Facilities Staffing (Current)

Staff	Full-Time Equivalents (FTEs)	
Facilities Supervisor	1.0	
Custodians, Assistant Custodians, and Cleaners	AM	PM
Head Custodian	1.0	
MS/HS	1.0	3.0
T. J. Connor ¹	0.5	2.0
Maintenance Mechanics 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); **includes shift to all Level III positions**

Instruction: Teaching, Library, Technology, Administrative, Interscholastics, Co-Curricular, BOCES

2020-21 Proposed Budget	Total
Administration & Improvement	737,185
BOCES	1,474,925
Co-Curricular	115,751
Instruction	4,403,510
Interscholastic Sports	279,139
Library	142,476
Teaching-Special Schools	17,125
Technology	39,806
Grand Total	7,209,917

Class Size Considerations

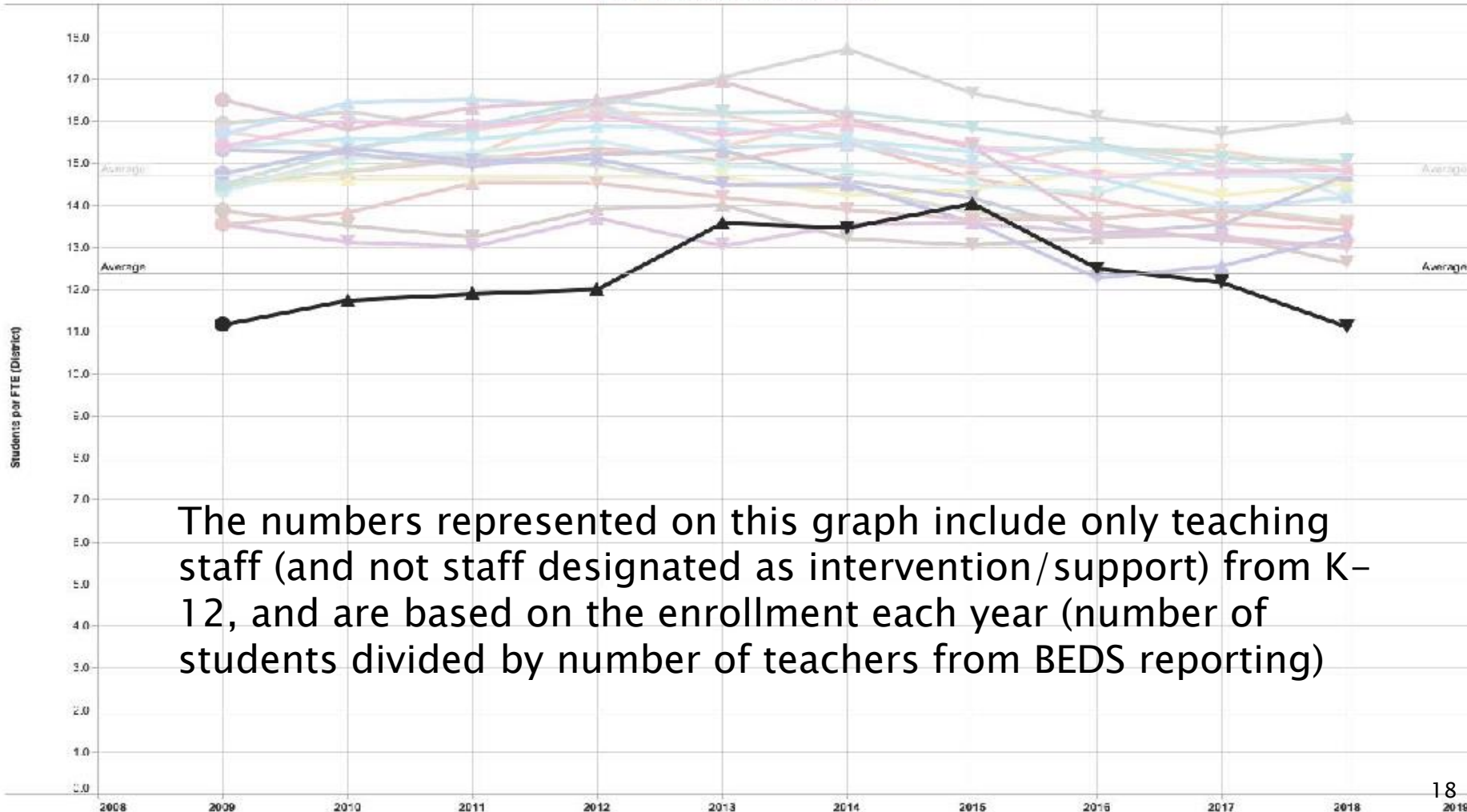
- ▶ Current Monroe County Averages (not maximums)*
 - K–3: 20 (ranges from 15 to 24)
 - Grades 4–5: 21 (ranges from 18 to 24)
 - Grades 6–8: 22 (ranges from 17 to 25)
 - Grades 9–12: 23 (ranges from 18 to 27)

*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



The numbers represented on this graph include only teaching staff (and not staff designated as intervention/support) from K-12, and are based on the enrollment each year (number of students divided by number of teachers from BEDS reporting)

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	3
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])	26.2 (compared to 27.2 in February 2019) 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)
Paraprofessionals (teacher aides [7.0], teaching assistants [1.0], security worker [0.5], office clerk [1.0])	9.5 (compared to 8.5 in February 2019) Increase of teacher aide (+1) Decrease of computer support assistant (-1)² Increase of office clerk (+1)
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)

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 [26.2], 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 [2.0])	6.9 (compared to 7.5 in February 2019) Teaching assistant increased from 1.0 to 1.4 (+0.4) Office clerks decreased from 3.0 to 2.0 (–1.0) through attrition
Library	1.0

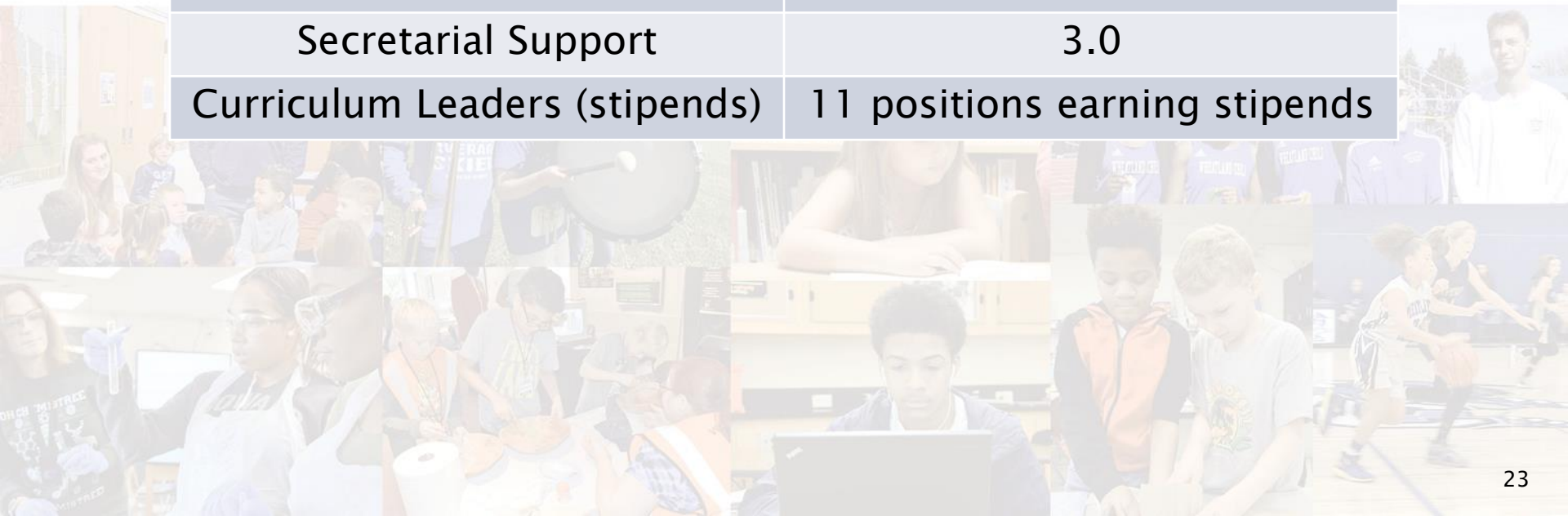
¹ Staffing for District literacy teacher is adjusted each year for elementary/secondary based on student needs

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)

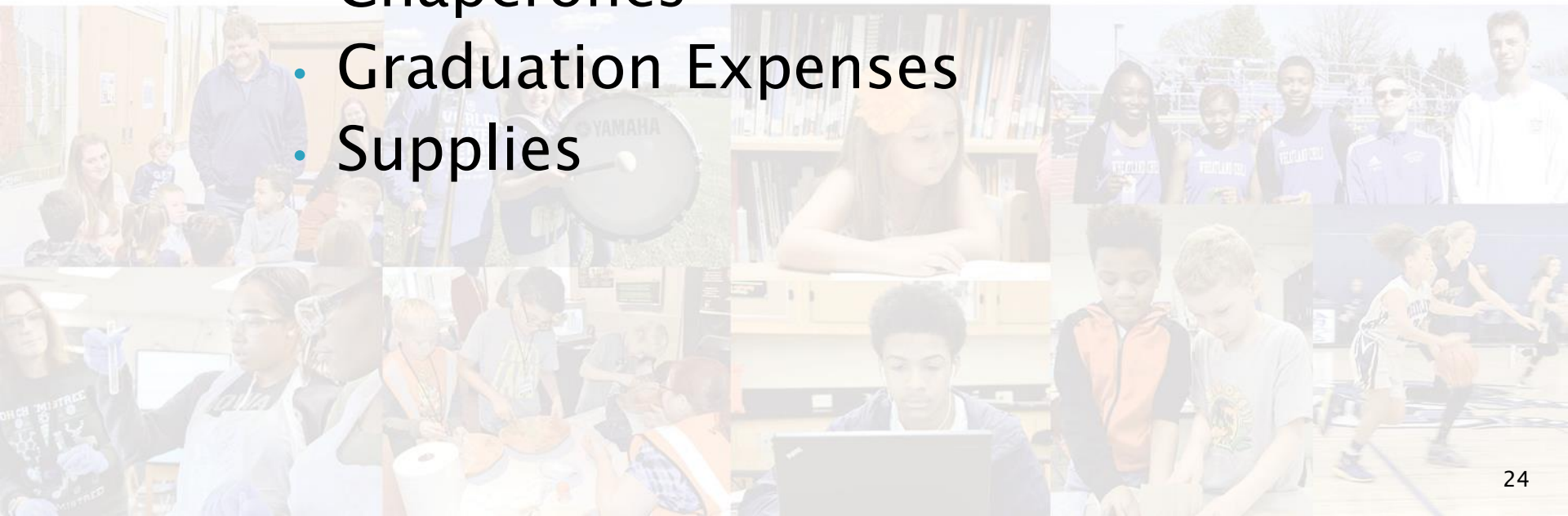
Instruction: Other

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: Co-curricular

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



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: Special Education, Occupational Education, and PPS

2020-21 Proposed Budget	Total
BOCES	1,410,516
Guidance	203,033
Health Services	168,697
Psychologists	92,433
Social Workers	150,909
Special Education	1,085,360
Grand Total	\$3,110,948

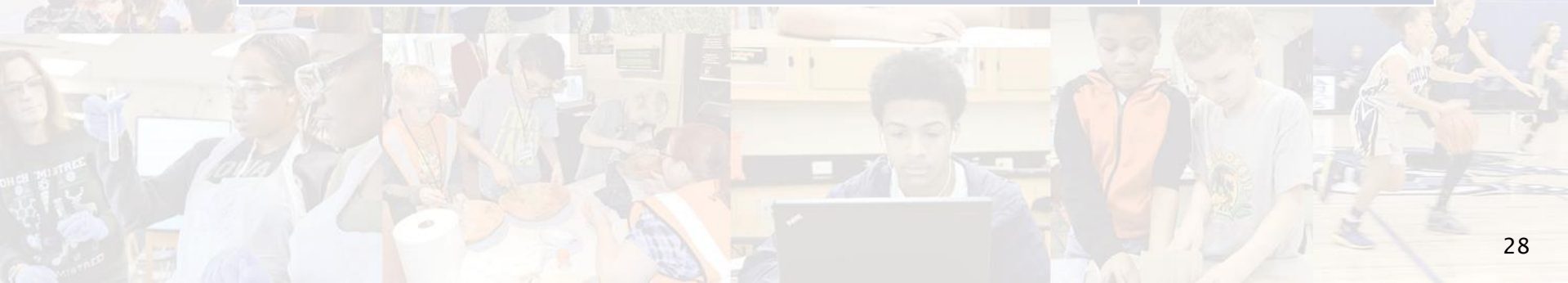
Instruction: Programs for Students with Disabilities

▶ 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: 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



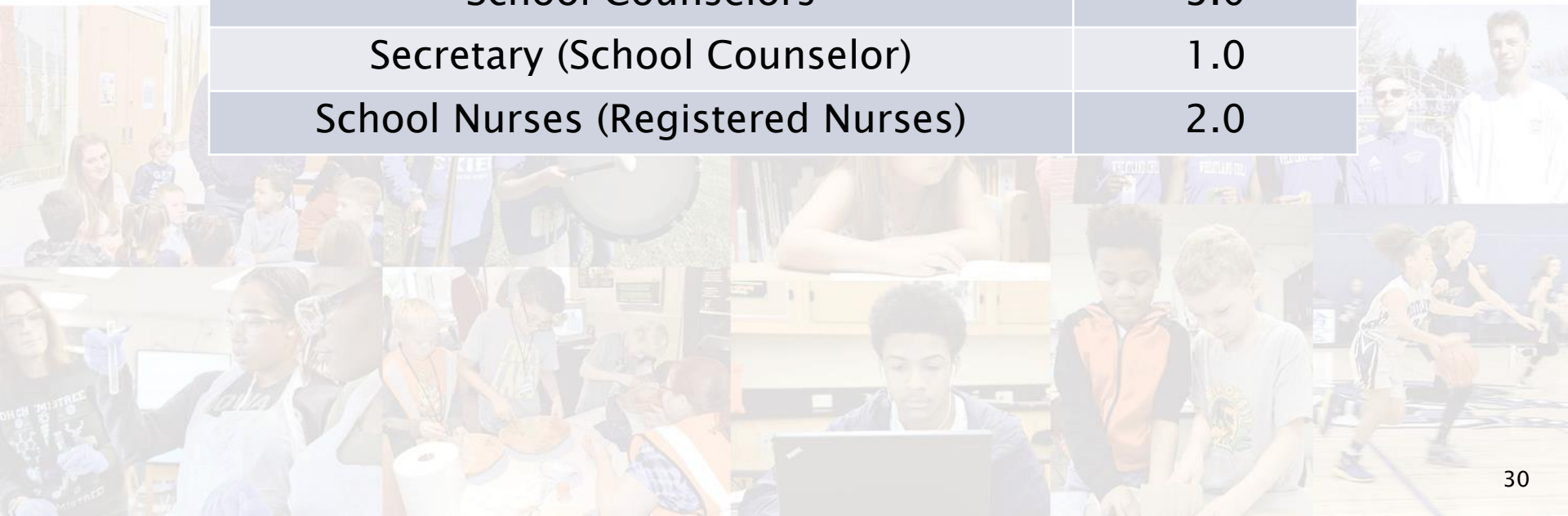
Instruction: Special Education Staffing

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.

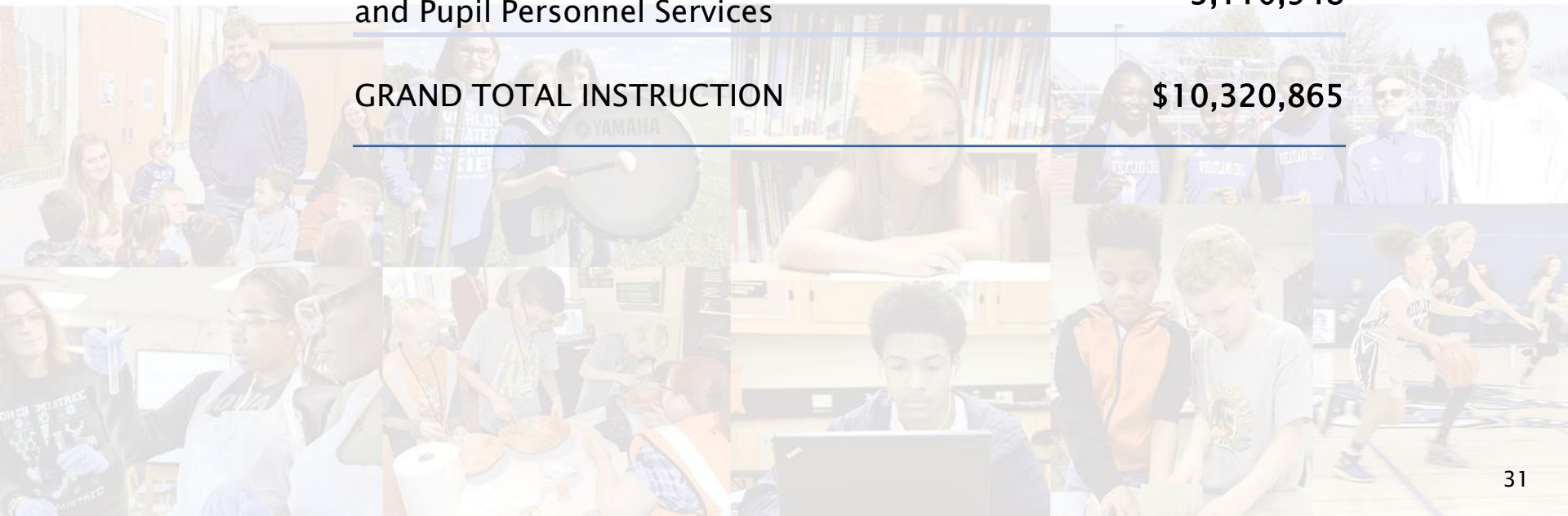
Instruction: Additional Pupil Personnel Staffing

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: Grand Total

2020-21 Proposed Budget	Total
Teaching, Library, Technology, Administrative, Interscholastics, and Co-Curricular	7,209,917
Special Education, Occupational Education, and Pupil Personnel Services	3,110,948
GRAND TOTAL INSTRUCTION	\$10,320,865



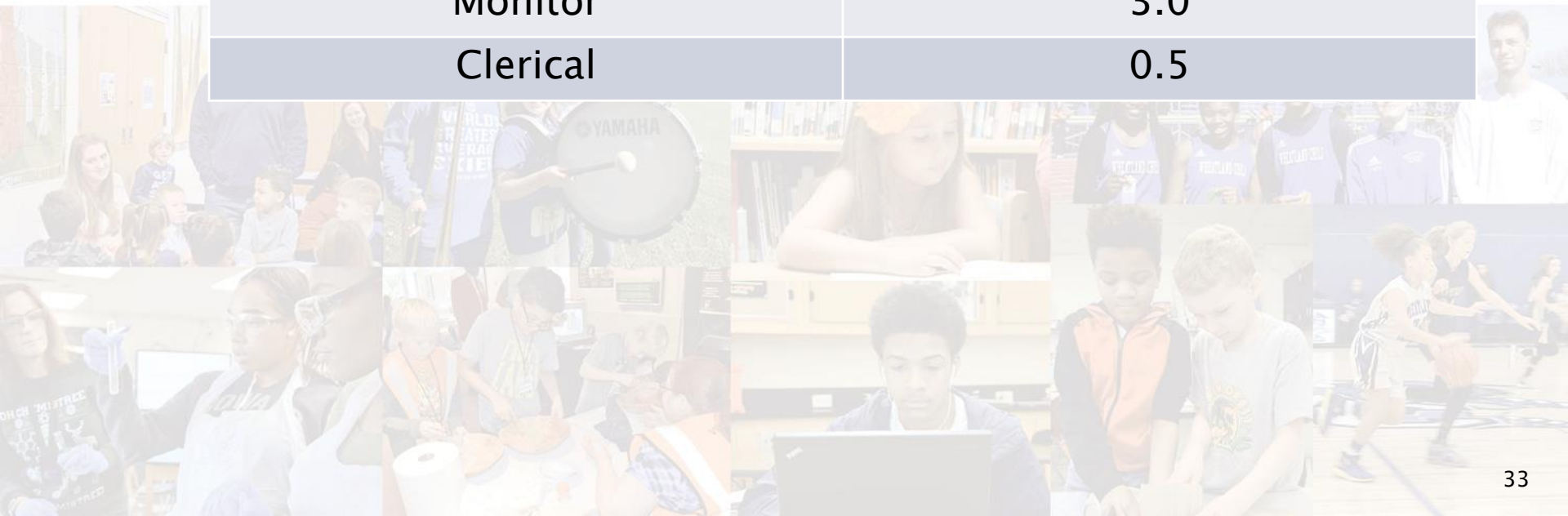
Transportation

2020-21 Proposed Budget	Total
BOCES	3,389
Bus Garage	43,957
Contracted Services	44,285
Fuel	85,319
Insurance	39,391
Salary	738,872
Supplies	39,850
Grand Total	\$995,063



Transportation Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Transportation Director	1.0
Mechanics	2.0
Drivers	15.0
Monitor	3.0
Clerical	0.5



Benefits

2020-21 Proposed Budget	Total
Health Insurance	3,021,314
Life Insurance	3,060
Unemployment	20,000
Workers' Compensation	79,030
Retirement	965,685
Social Security / FICA	649,774
Other Benefits	55,345
Grand Total	\$4,794,208

Transfers and Debt Service

2020-21 Proposed Budget

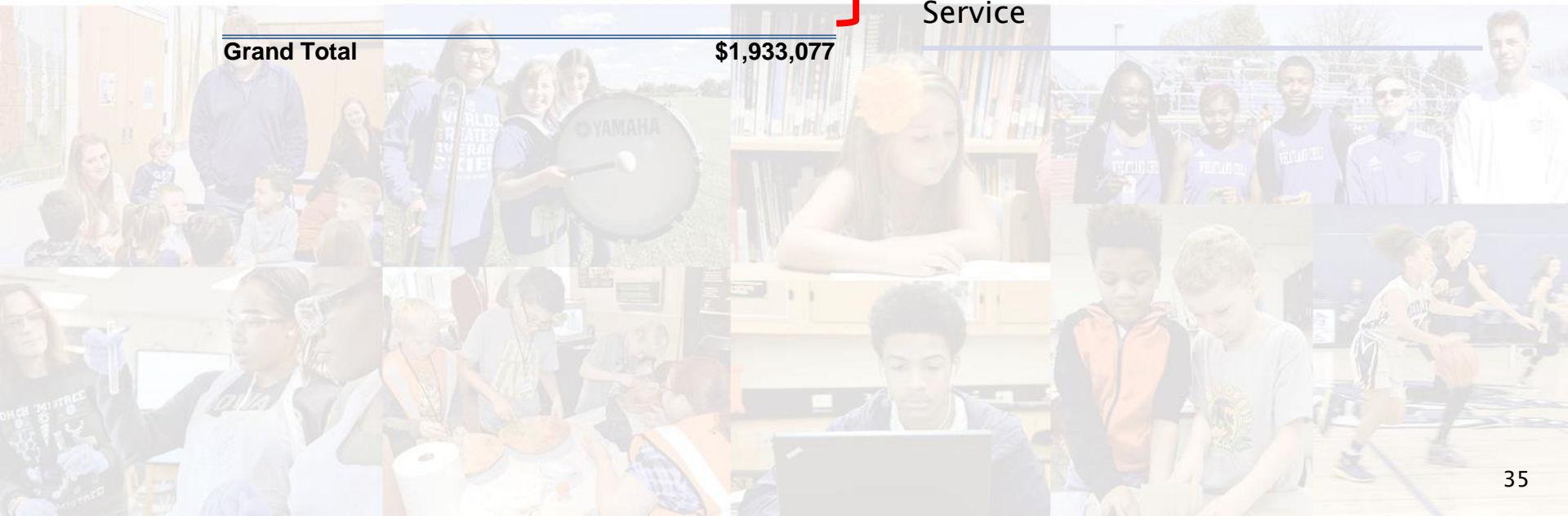
Interfund Trans – DebtSvc	1,471,550
Interfund Trans - SpecAid	46,527
Interfund Trans - Cap Fd	415,000
Grand Total	\$1,933,077

2019-20 Budget

Total

Debt Service/
Transfers to Debt
Service

1,933,077



Capital Outlay

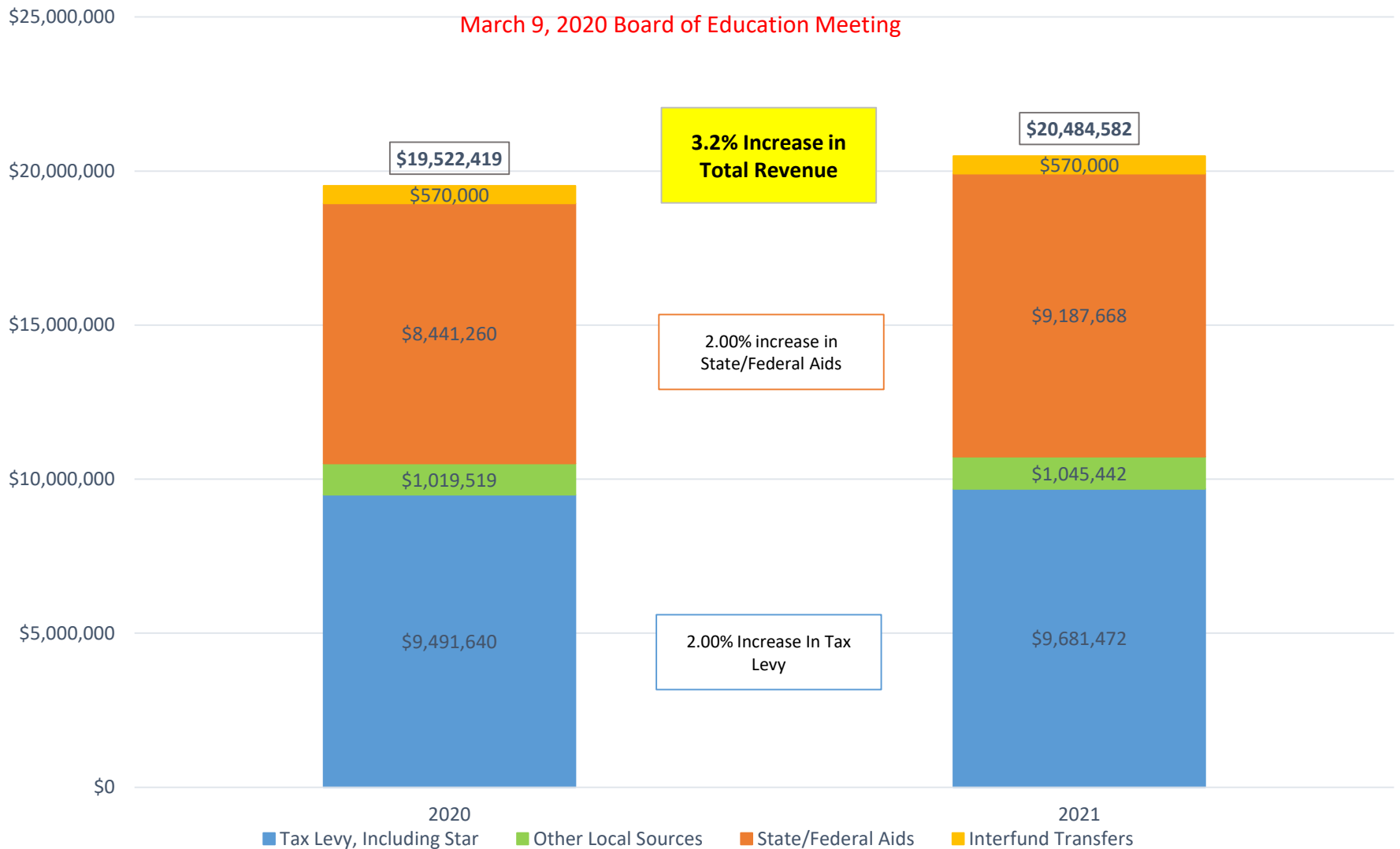
- ▶ Capital outlay projects in prior years
 - Flooring replacement at TJC
 - Window film
 - Carpet replacement and sound system at MS/HS
- ▶ Capital outlay project for 2020–2021
 - Flooring replacement at MS/HS
 - Replacement of flooring in classrooms in the library hallway (several rooms with carpeting)
 - Alternate flooring replacement in main hallway (language classrooms, one of which also contains carpeting)

Major Revenue Assumptions 2020–2021

- State aid returned to 2019–2020 levels (reduction of \$120,000) (**updated 3.31.2020**)
- Allowable levy growth (tax levy limit) is projected at 2.0% before exclusions (no change from 2019)
 - District projections are based on tax levy limit of 2.02% increase at this time (**updated from 3.9.2020**)
- Sales tax revenue reduced by 15% due to COVID–19 emergency (reduction of \$90,000) (**updated 3.31.2020**)
- Five–year plan for use of reserve funds
 - Appropriated Fund Balance – \$270,000
 - ERS Reserve – \$380,000
 - Unemployment Reserve – \$15,000
 - Workers’ Compensation Reserve – \$45,000
 - Transportation/Grounds Equipment – \$210,000
 - **Increased by \$10,000 from 3.9.2020**

2019-20 vs 2020-21 Projected Revenues

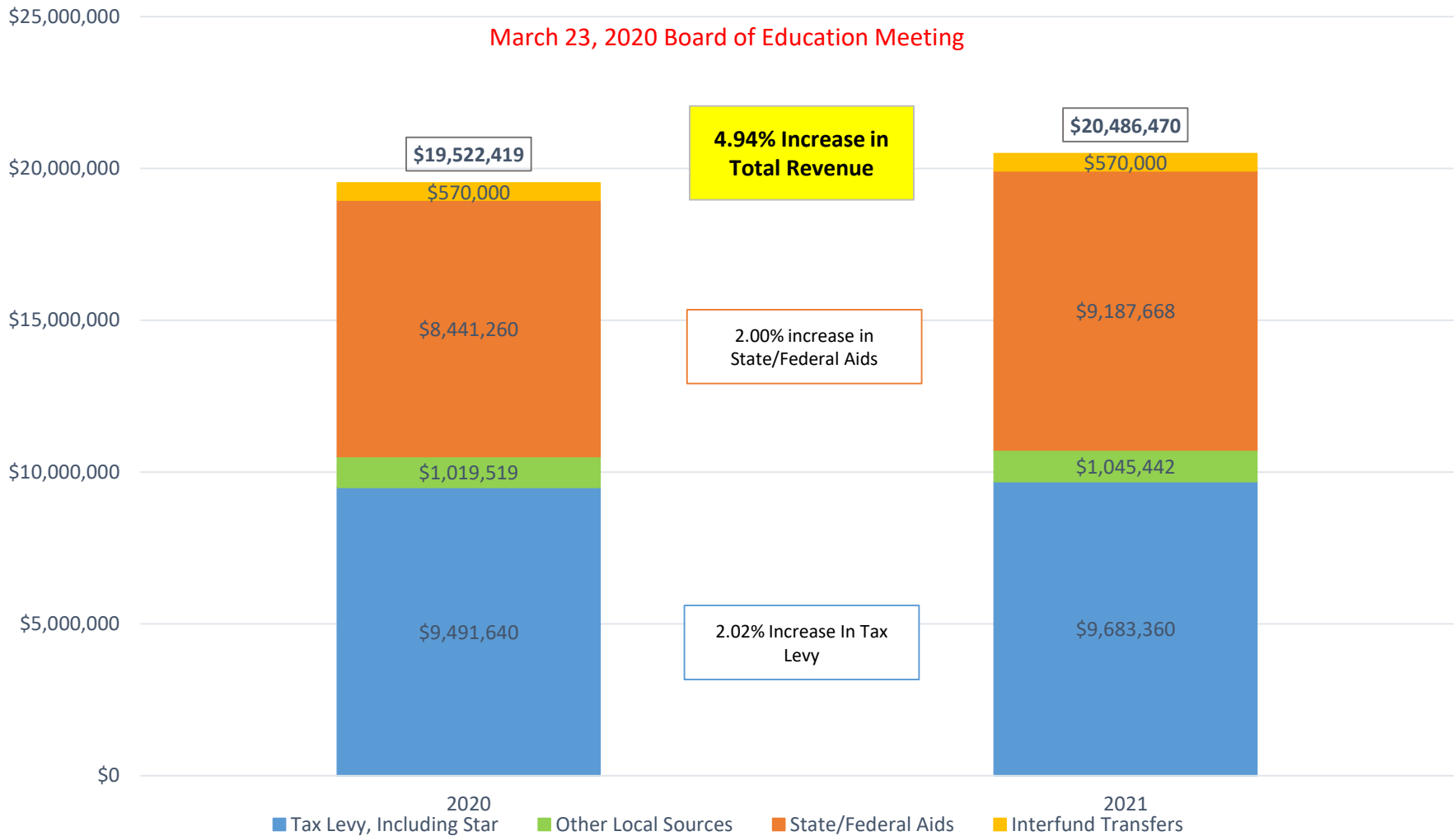
March 9, 2020 Board of Education Meeting



*No Revenue Changes from 2-24-20 BOE Meeting

2019-20 vs 2020-21 Projected Revenues

March 23, 2020 Board of Education Meeting



4.94% Increase in Total Revenue

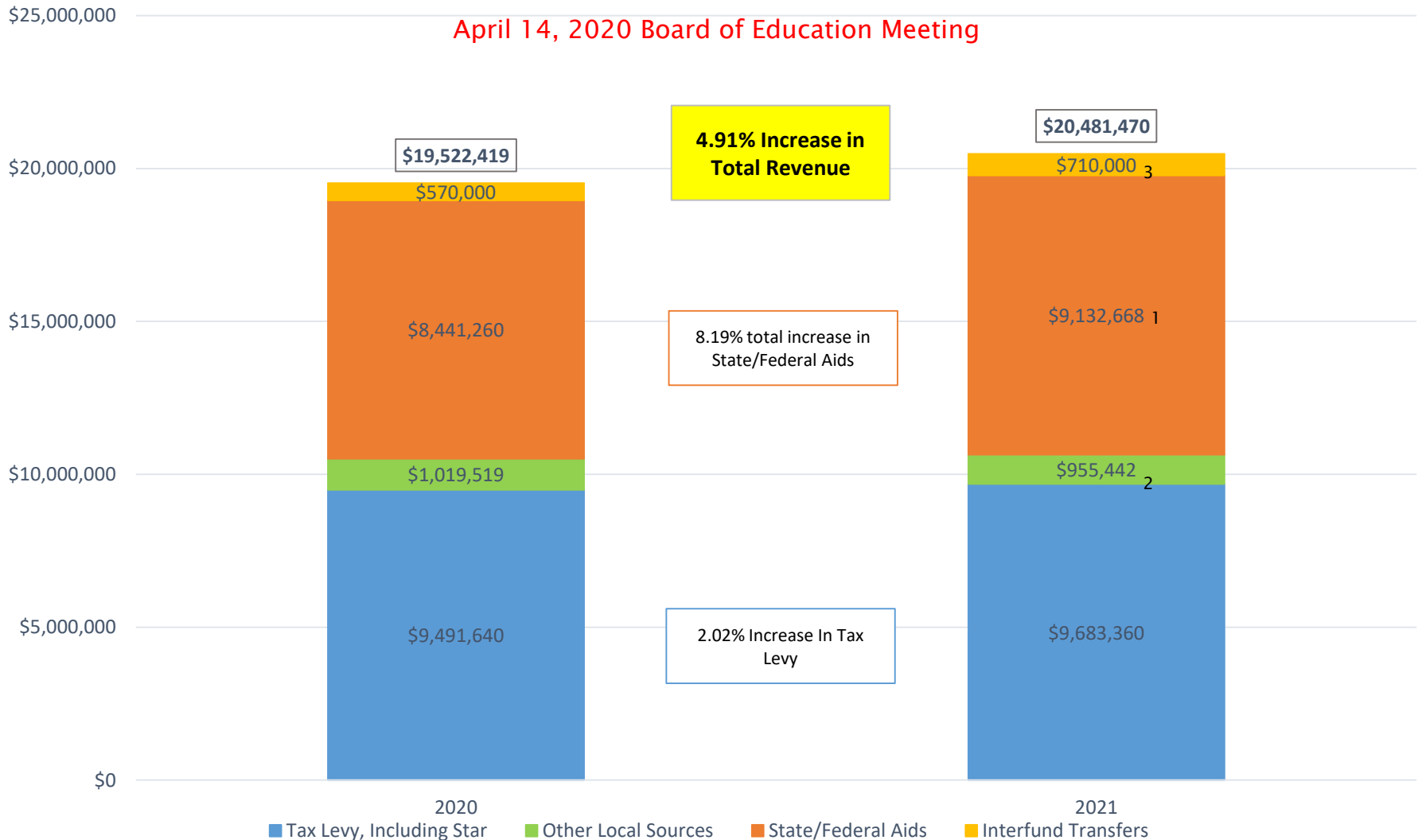
2.00% increase in State/Federal Aids

2.02% Increase In Tax Levy

* Adjustment from March 9 BOE Meeting – Change in Tax Levy from 2.00% to 2.02%

2019-20 vs 2020-21 Projected Revenues

April 14, 2020 Board of Education Meeting



* Adjustment from March 23 BOE Meeting

Reduction in State Aid of \$120,000 - No increase in Foundation Aid

Reduction¹ in Projected Sales Tax Revenue - \$90,000 (15%)

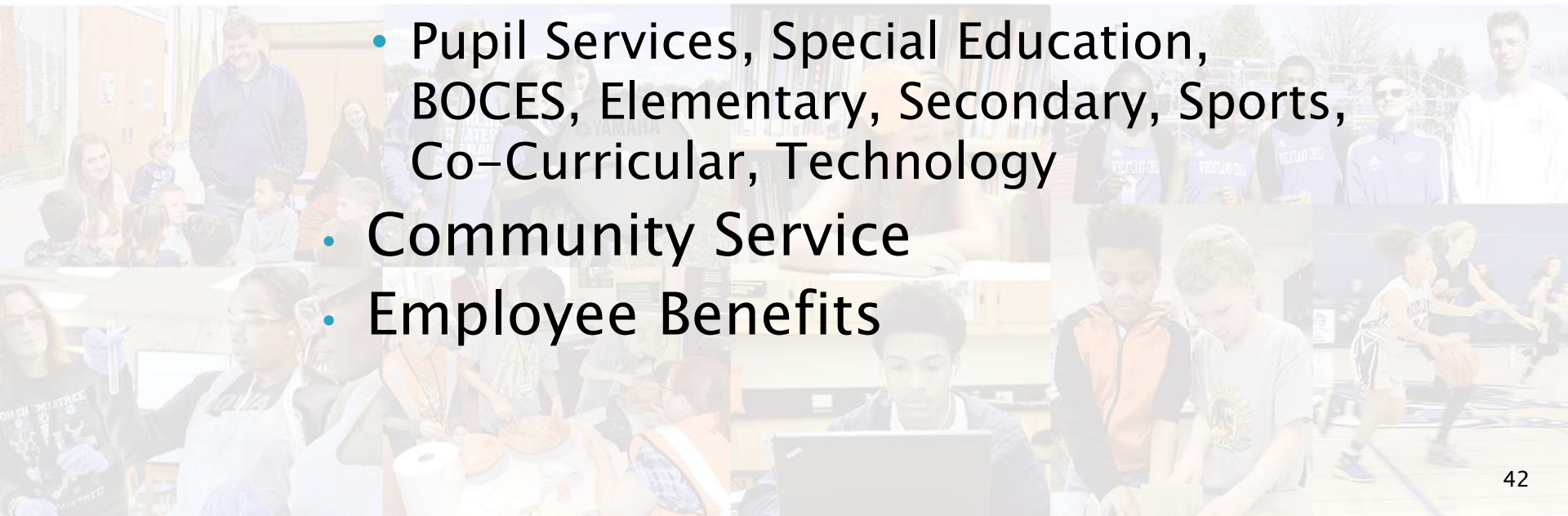
Increase in² Use of Reserves - \$80,000 Increase in Retirement Reserve, \$45,000 Use of Workers' Compensation Reserve, \$15,000 Use of Unemployment Reserve

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

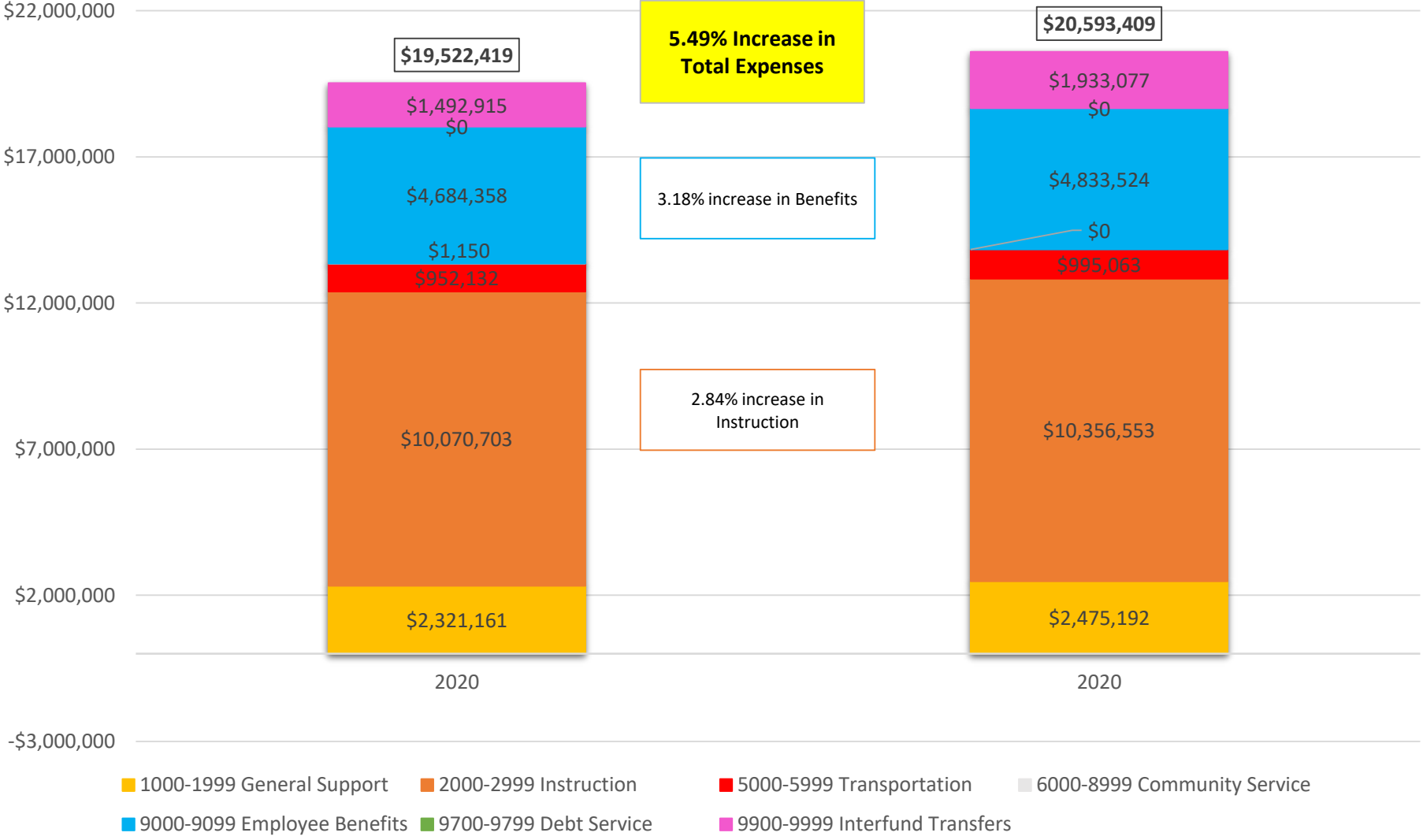
Areas of Expenditure (functional areas)

- 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

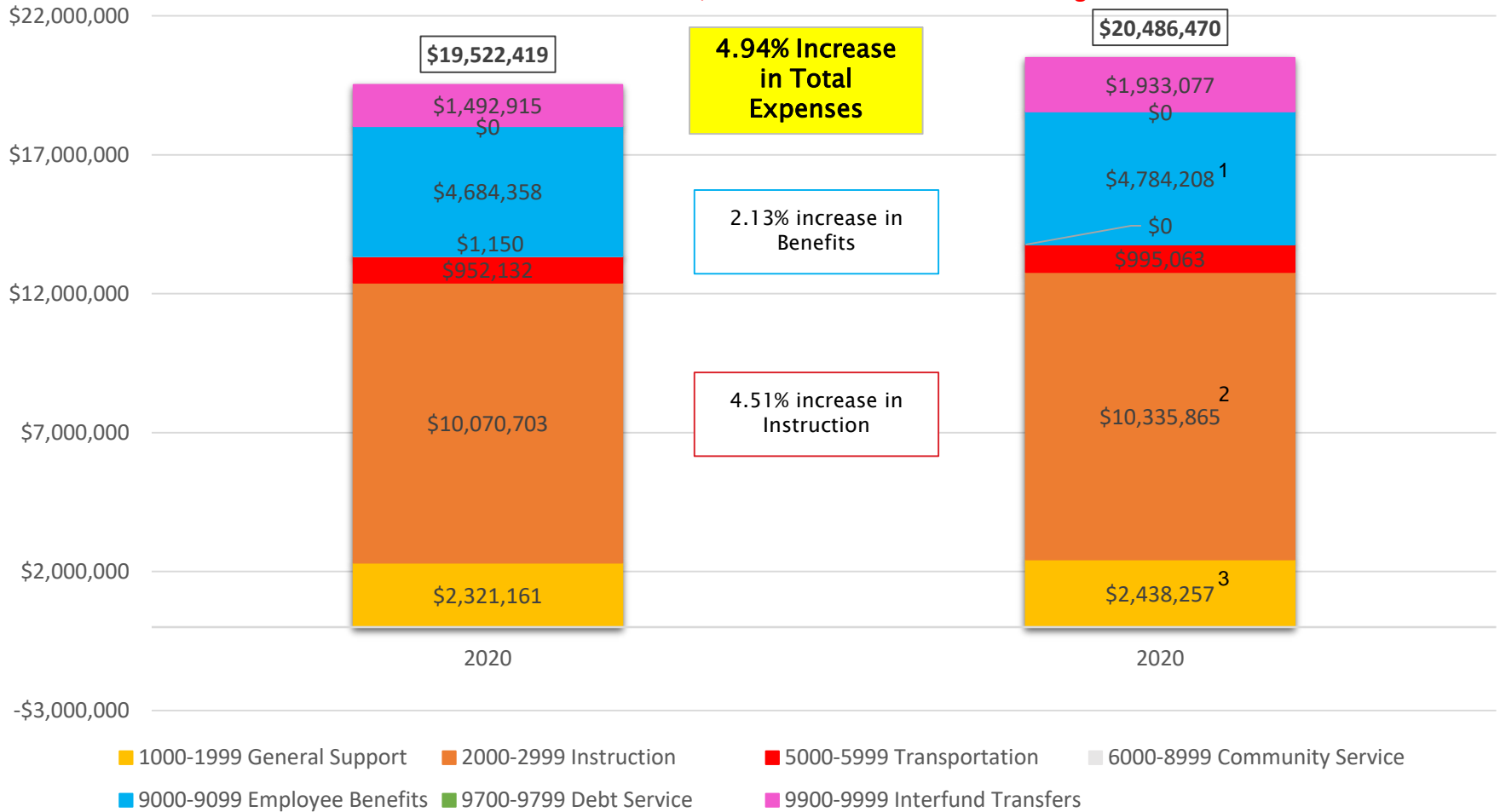
March 9, 2020 Board of Education Meeting



• No Adjustments made since 2.24.2020 BOE Meeting

2019-20 vs 2020-21 Projected Expenses

March 23, 2020 Board of Education Meeting



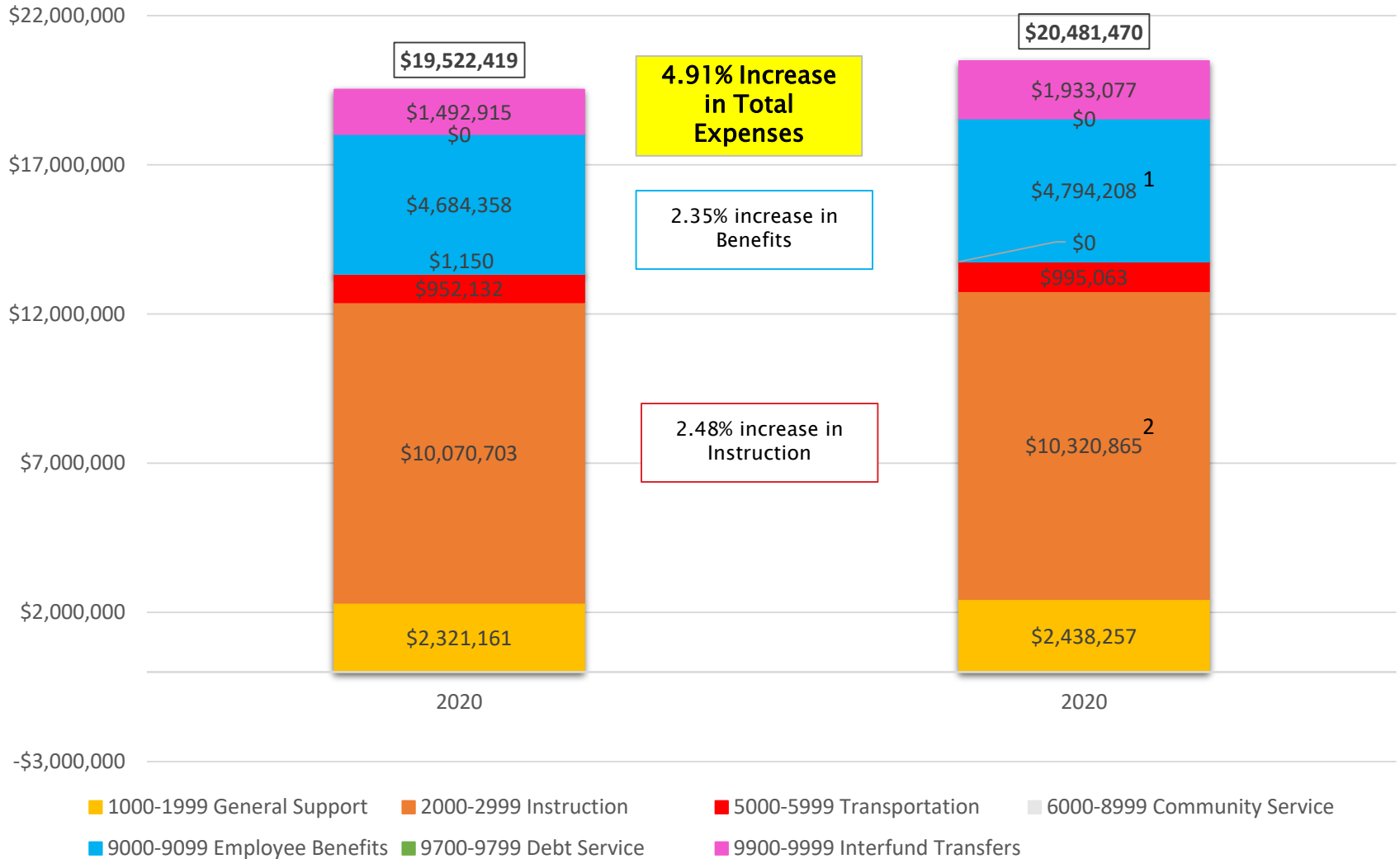
¹ Decrease in benefits to correlate with reduction of Office Clerk IV through attrition and other adjustments

² Decrease in salaries related to reduction of Office Clerk IV through attrition

³ Decrease in general support relates to facilities staffing change

2019-20 vs 2020-21 Projected Expenses

April 14, 2020 Board of Education Meeting



¹ Increase in benefits correlates with staffing changes

² Decrease in salaries related to staffing changes (includes increase in elementary position)

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

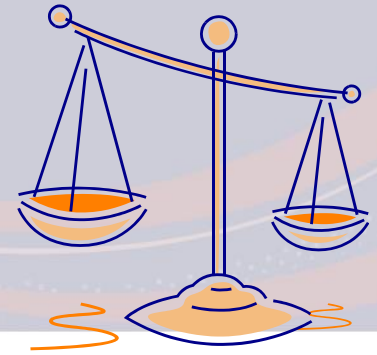
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What is our starting point based on the budget variables?

- We are limited in our ability to raise additional revenue due to the tax levy limit
- To stay within a tax levy limit of 2.02%, 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
 - 3.23.20 - Budget now in balance
 - Expenses are adjusted to align with revenues



Next Steps



- Continue to monitor state aid forecasts and timelines



2020–2021 Budget Development Process

April 27, 2020 – Regular Meeting

- Adoption of 2020–2021 budget

