

Wheatland-Chili Central Schools 2020-2021 Budget Development

Review of 2020-2021 Draft Budget

April 27, 2020 Board of
Education Meeting

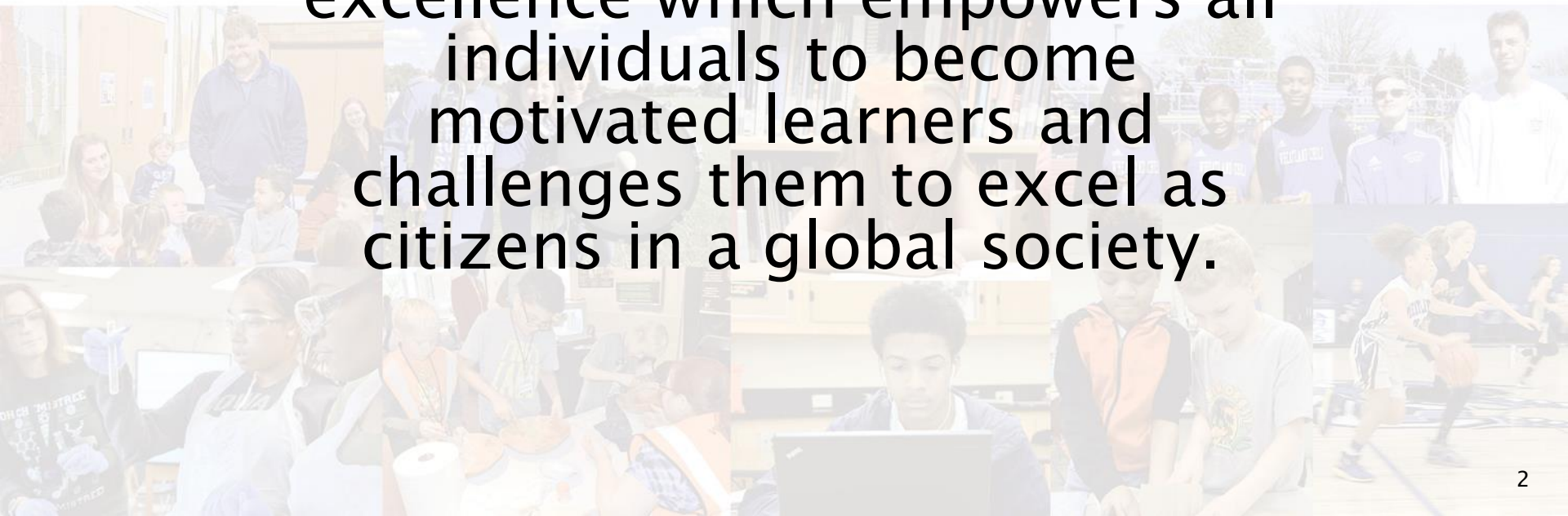
Wheatland-Chili Central School District

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.*

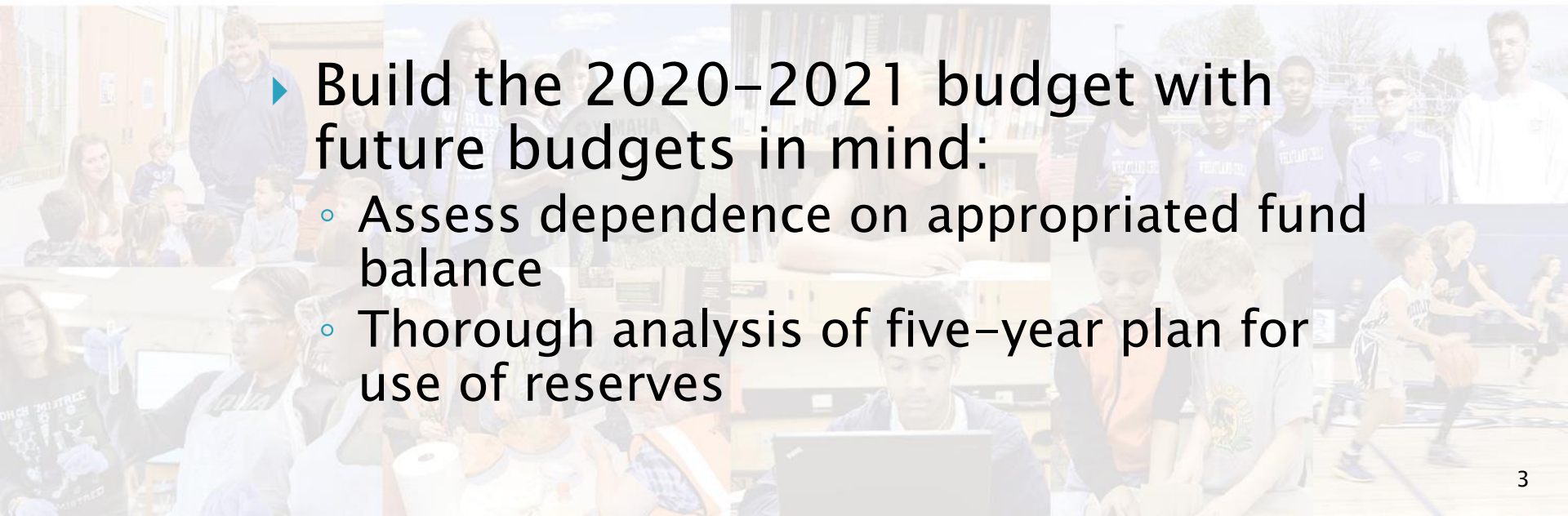
District Mission

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.

2020–2021 Budget Development Timeline

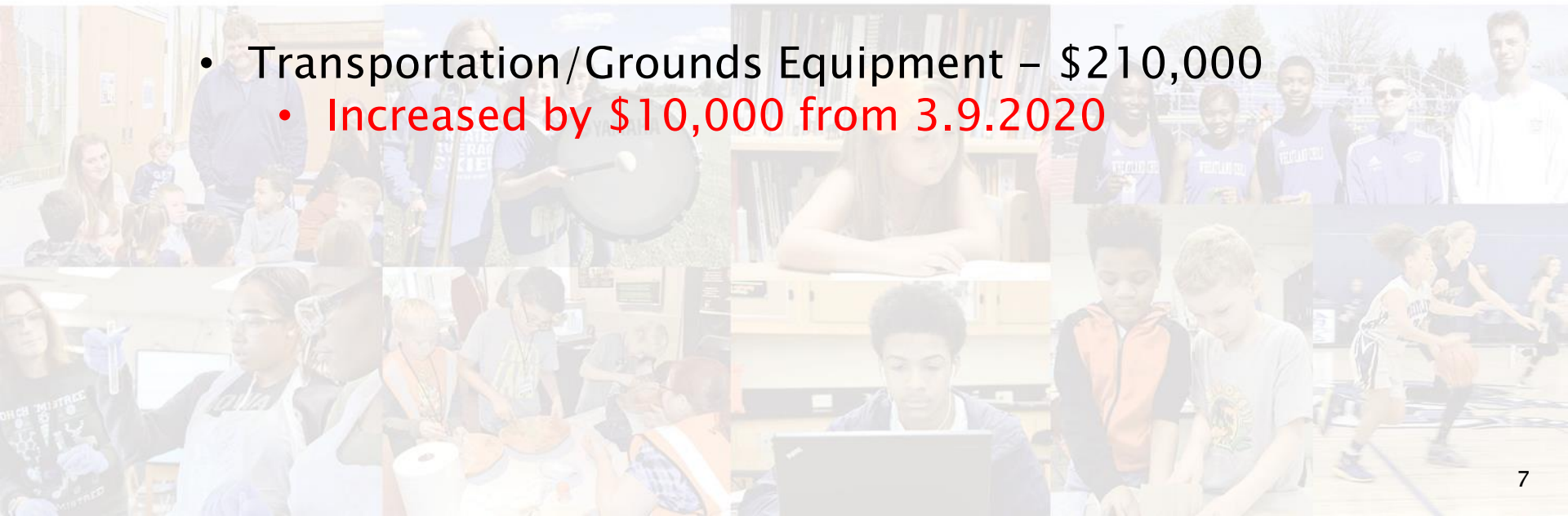
Date	Presentation
January 13	General Support, Capital/Debt Service
January 27	Facilities and Transportation
February 10	Instruction (Pupil Services, Special Education, BOCES)
February 24	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 9	Review Preliminary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

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**)

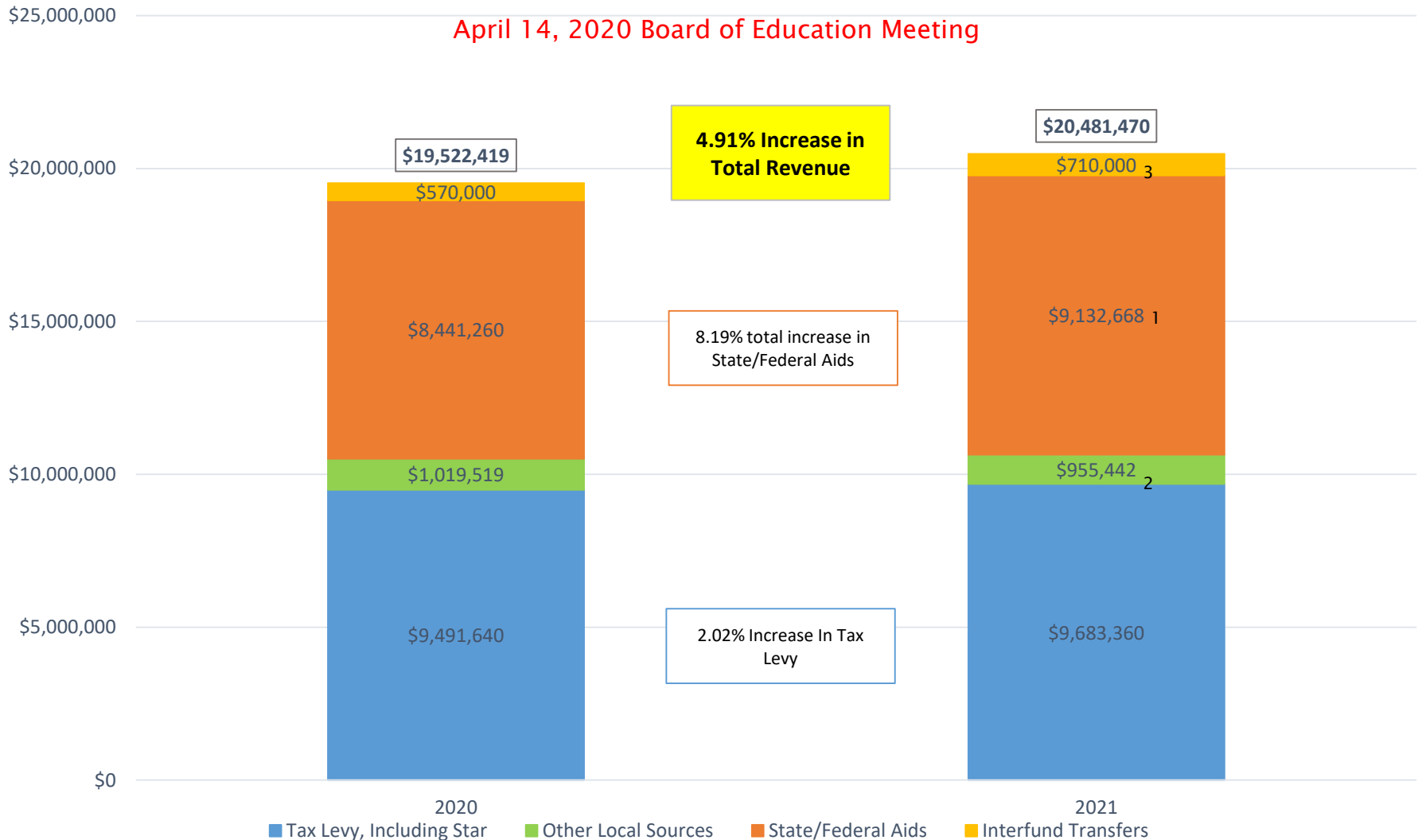
Major Revenue Assumptions 2020-2021

- Five-year plan for use of reserve funds
 - Appropriated Fund Balance – \$270,000
 - ERS Reserve – \$310,000
 - Unemployment Reserve – \$15,000
 - Workers' Compensation Reserve – \$45,000
- } \$640,000
- Transportation/Grounds Equipment – \$210,000
 - **Increased by \$10,000 from 3.9.2020**



2019-20 vs 2020-21 Projected Revenues

April 14, 2020 Board of Education Meeting



* Adjustment from March 23 BOE Meeting

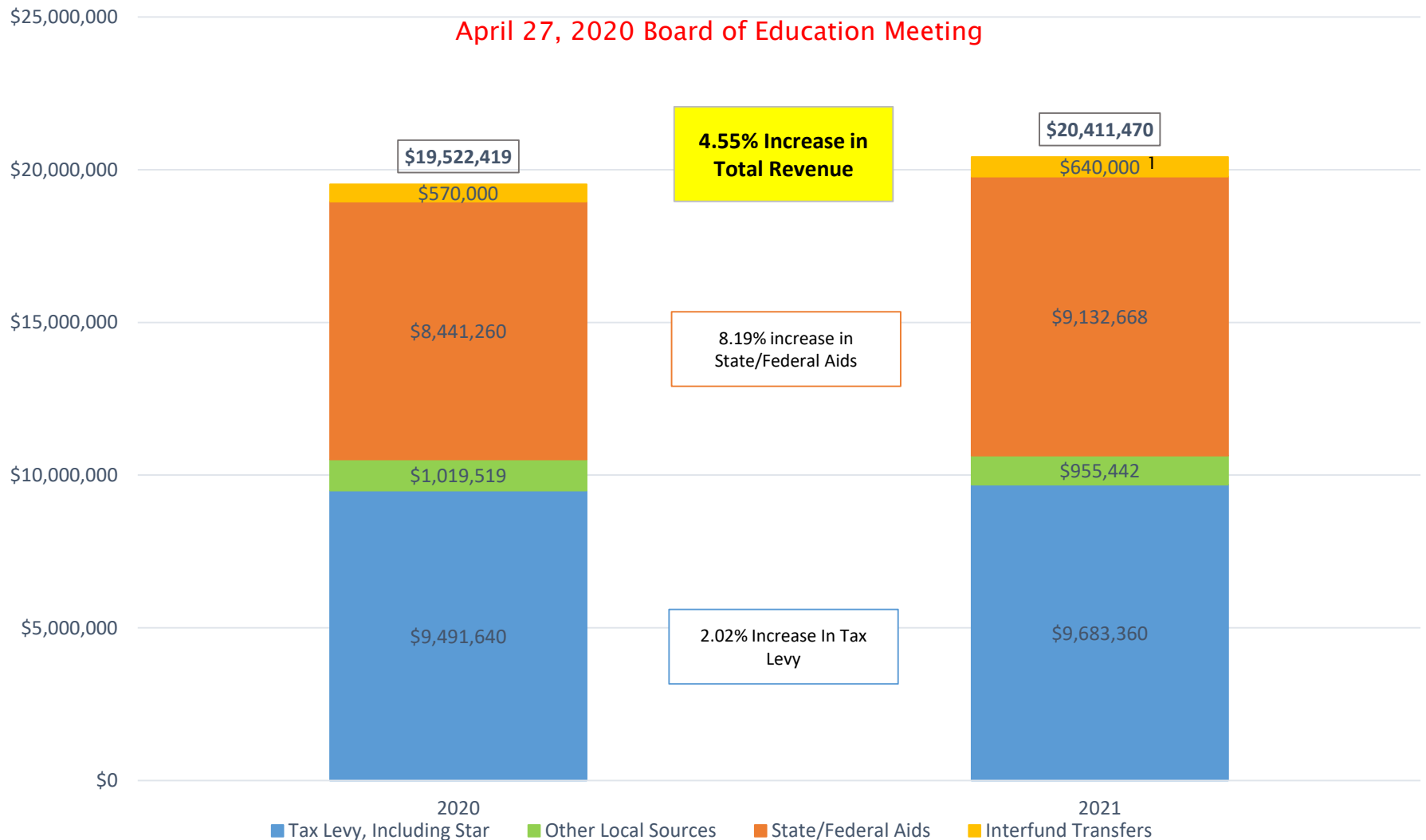
¹ Reduction in State Aid of \$120,000 – No increase in Foundation Aid

² Reduction in Projected Sales Tax Revenue – \$90,000 (15%)

³ Increase in Use of Reserves – \$80,000 Increase in Retirement Reserve, \$45,000 Use of Workers Compensation Reserve, \$15,000 Use of Unemployment Reserve

2019-20 vs 2020-21 Projected Revenues

April 27, 2020 Board of Education Meeting



* Adjustment from April 14 BOE Meeting

¹ Reduction in use of Workers' Compensation Reserve by \$70,000

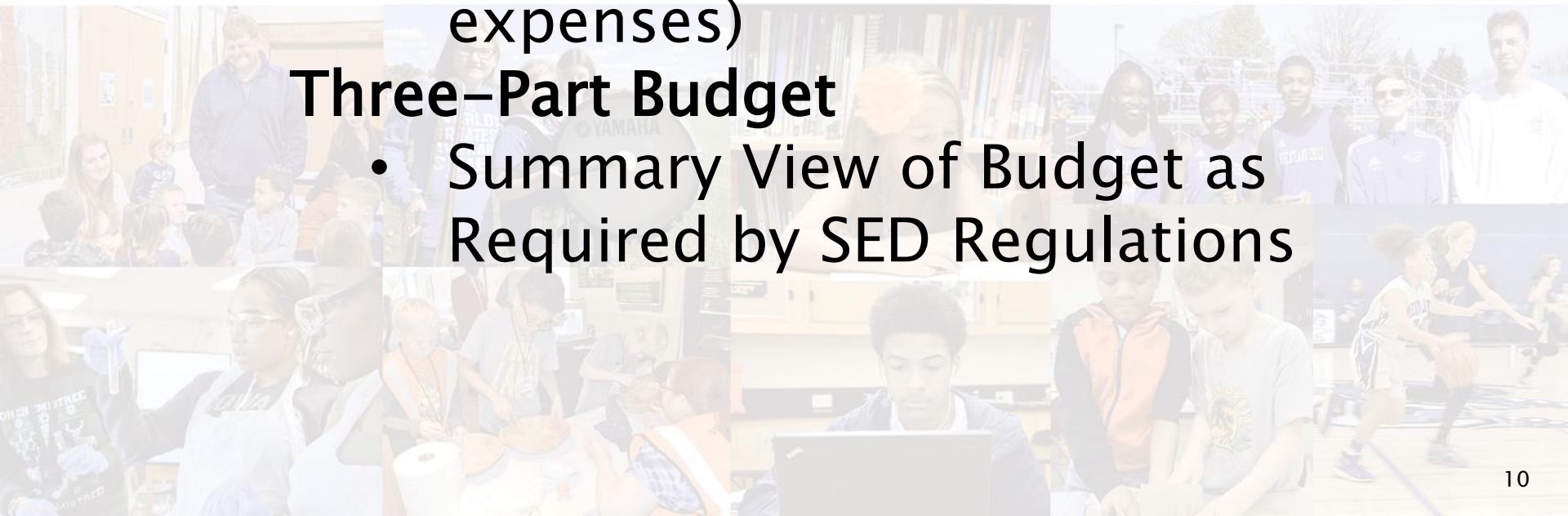
Budget Views

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

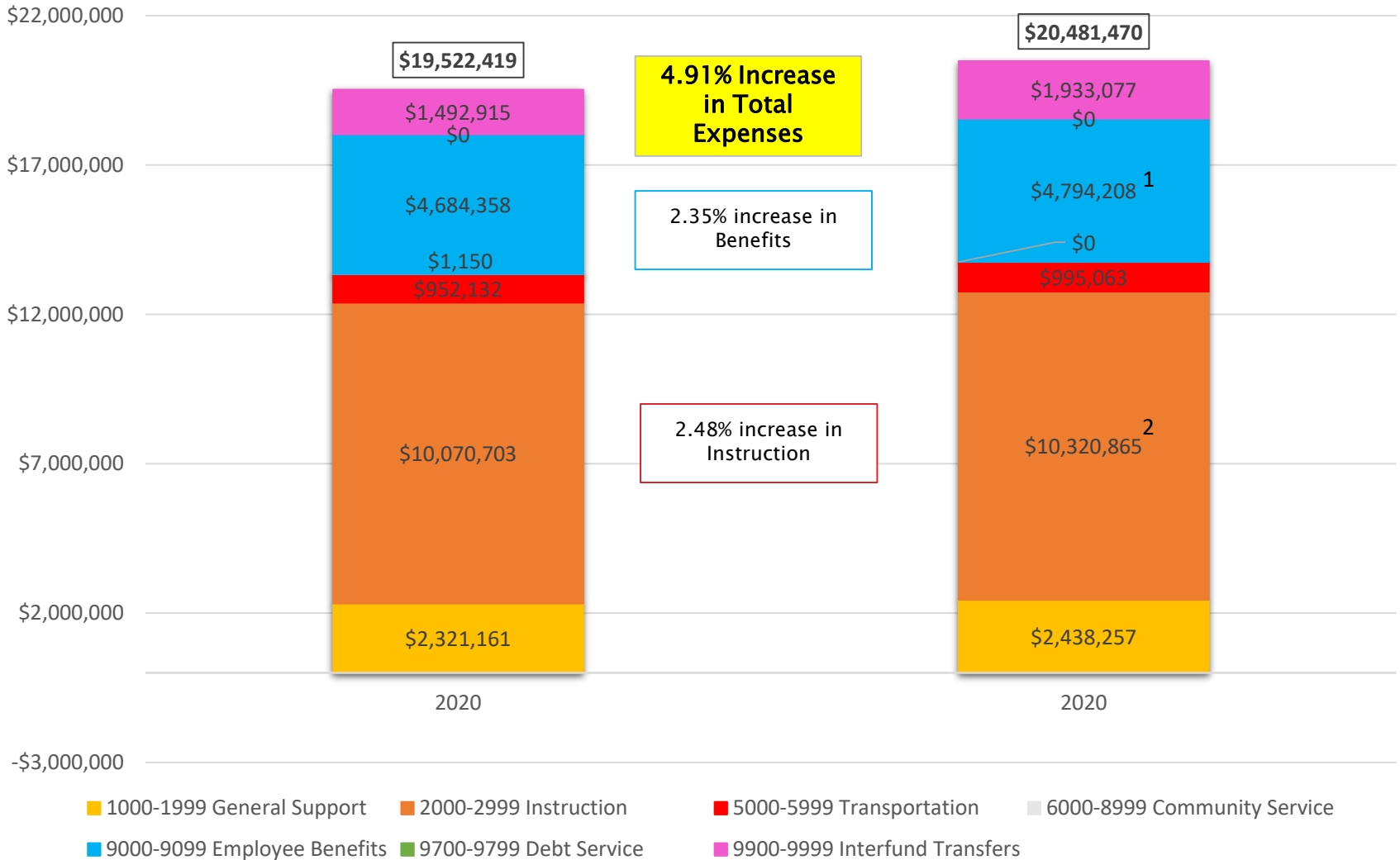
Each function is further subdivided to better classify the expenditure. For example, expenditure code 1325 in the General Support function identifies the Treasurer's Office within the financial office of the school district.

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

	Actual Expenditures 2018-19	Adopted Budget 2019-20	Projected Expense 2020-21 - 4/14/20	Projected Expense 2020-21 - 4/27/20	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	10,320,865	10,260,865	190,162	1.89%
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	4,794,208	4,784,208	99,850	2.13%
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	<u>55,585</u>	<u>46,527</u>	46,527	46,527	0	<u>0.00%</u>
TOTAL	\$19,357,377	\$19,522,419	\$20,481,470	\$20,411,470	\$889,051	4.55%

2019-20 vs 2020-21 Projected Expenses

April 14, 2020 Board of Education Meeting

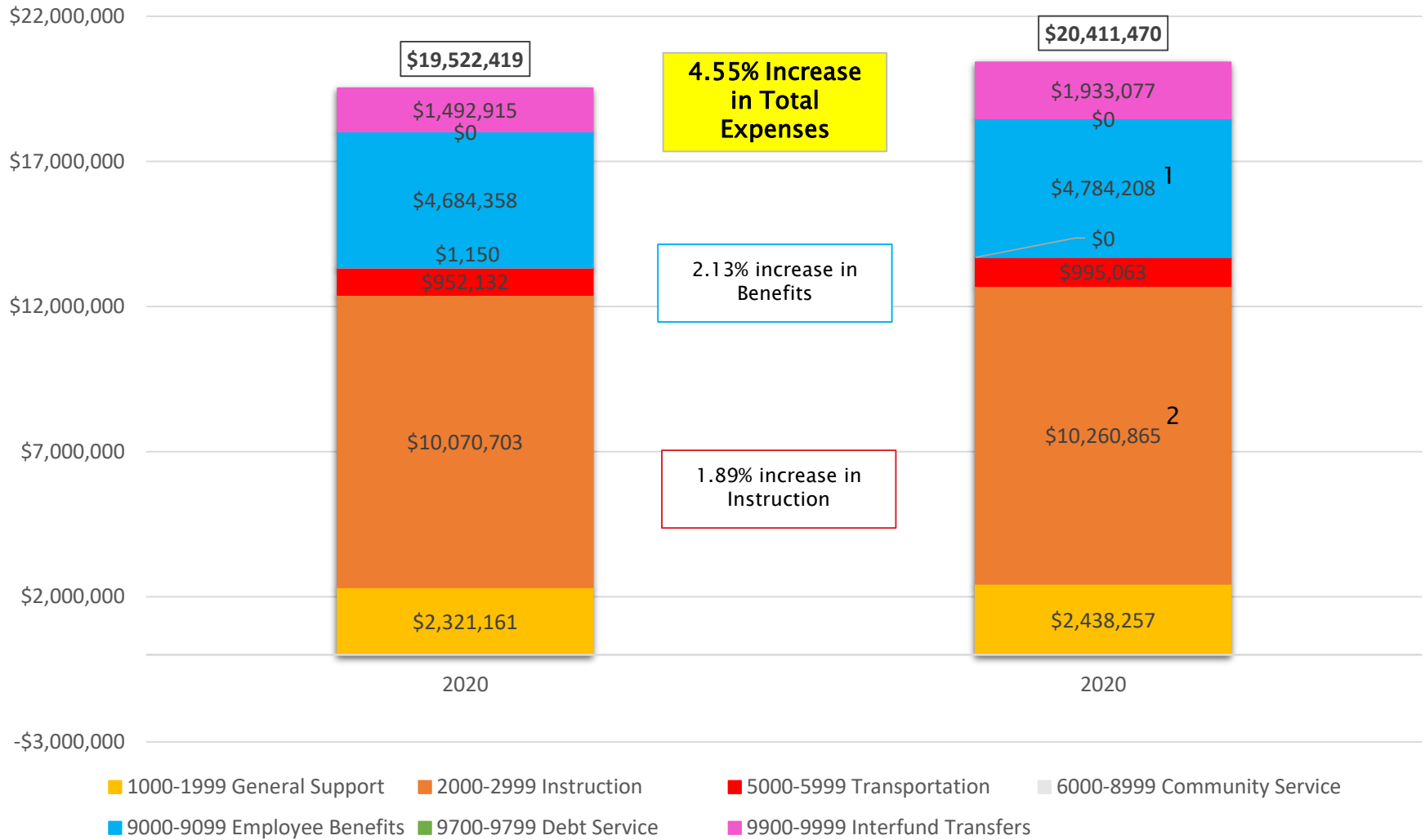


¹ Increase in benefits correlates with staffing changes

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

2019-20 vs 2020-21 Projected Expenses

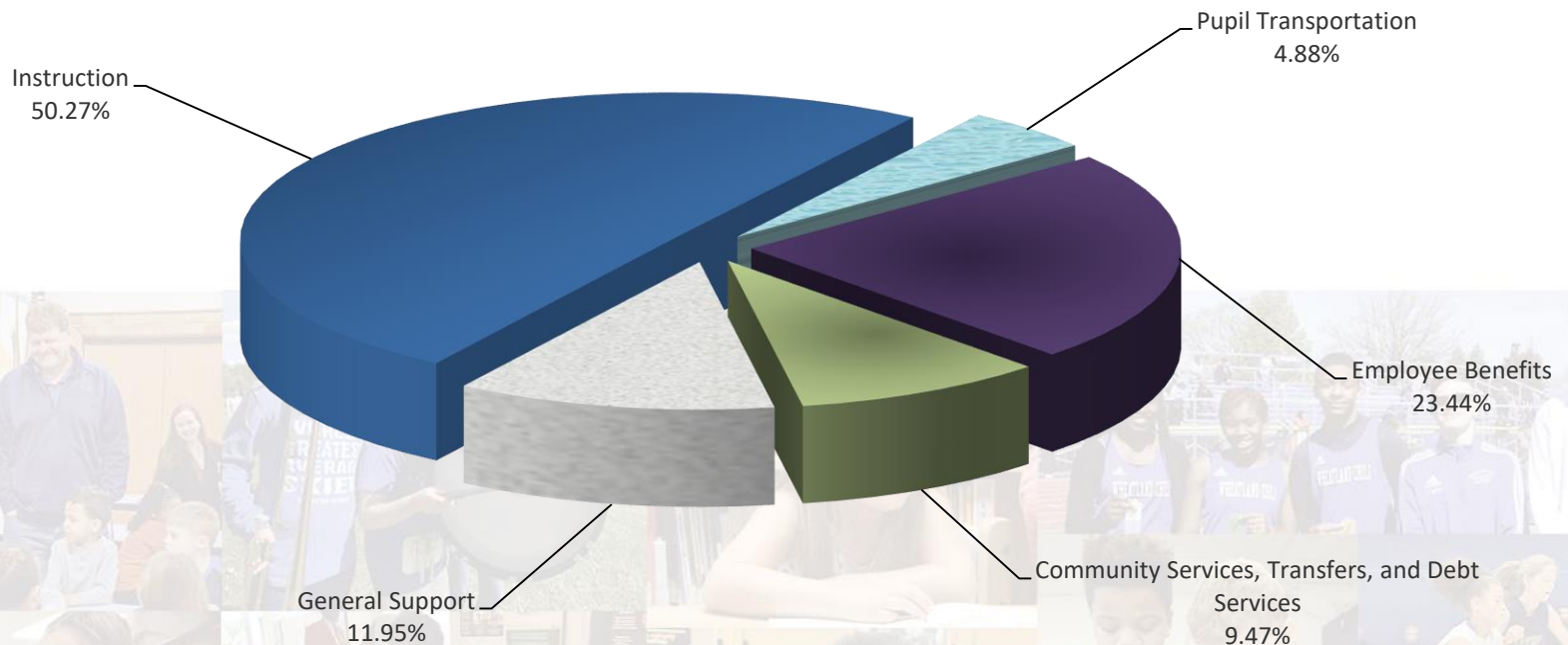
April 27, 2020 Board of Education Meeting



¹ Minor adjustment to benefits

² Decrease in alternative placements that are not anticipated to be needed

Summary by Function



Three-Part Budget (Function Codes)

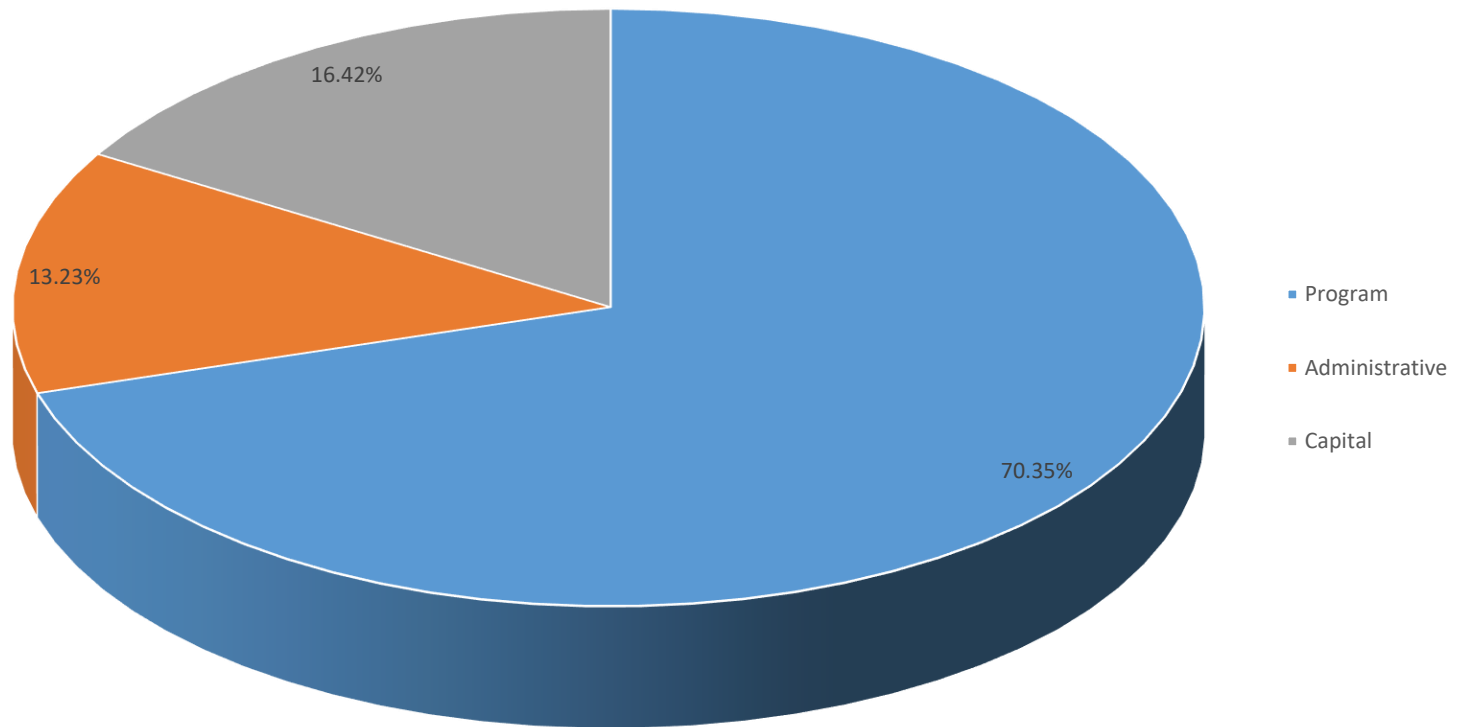
Budget Type	Components
Administrative	<p>Overall general support and management of the operations of the District:</p> <ul style="list-style-type: none">• Board of Education costs• Central and school administration• Finance (including tax collection, purchasing, legal and auditing expenses)• Curriculum 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

Three-Part Budget

Component	2019-2020 Adopted	% of Budget	2020-2021 Proposed	% of Budget
Program				
<i>Instructional</i> , co-curricular, and athletic programs; counseling and health services; and pupil transportation	\$14,261,020	73.05%	\$14,358,842	70.35%
Administrative				
<i>Board of Education costs</i> , central and school administration, finance (including tax collection, purchasing, <i>legal</i> and auditing expenses), curriculum development, and BOCES administrative expenses	\$2,473,739	12.67%	\$2,700,524	13.23%
Capital				
Building and equipment repairs, custodial and maintenance supplies, utilities, <i>and debt service</i>	\$2,787,660	14.28%	\$3,352,104	16.42%
Total	\$19,522,419	100%	\$20,411,470	100%

NOTE: The method of calculating the percentage of benefits attributable to the Program and Administrative parts of the budget was revised in 2020-2021 to align with the percentage of salaries in each category. A higher amount of benefits is included in Administrative than in past years.

Three-Part Budget



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)

What additions were made to the 2020–2021 budget to support students?

- ▶ 0.4 FTE increase in Teacher Center Director to support District technology integration efforts
- ▶ 0.2 FTE increase in Art at T. J. Connor



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

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

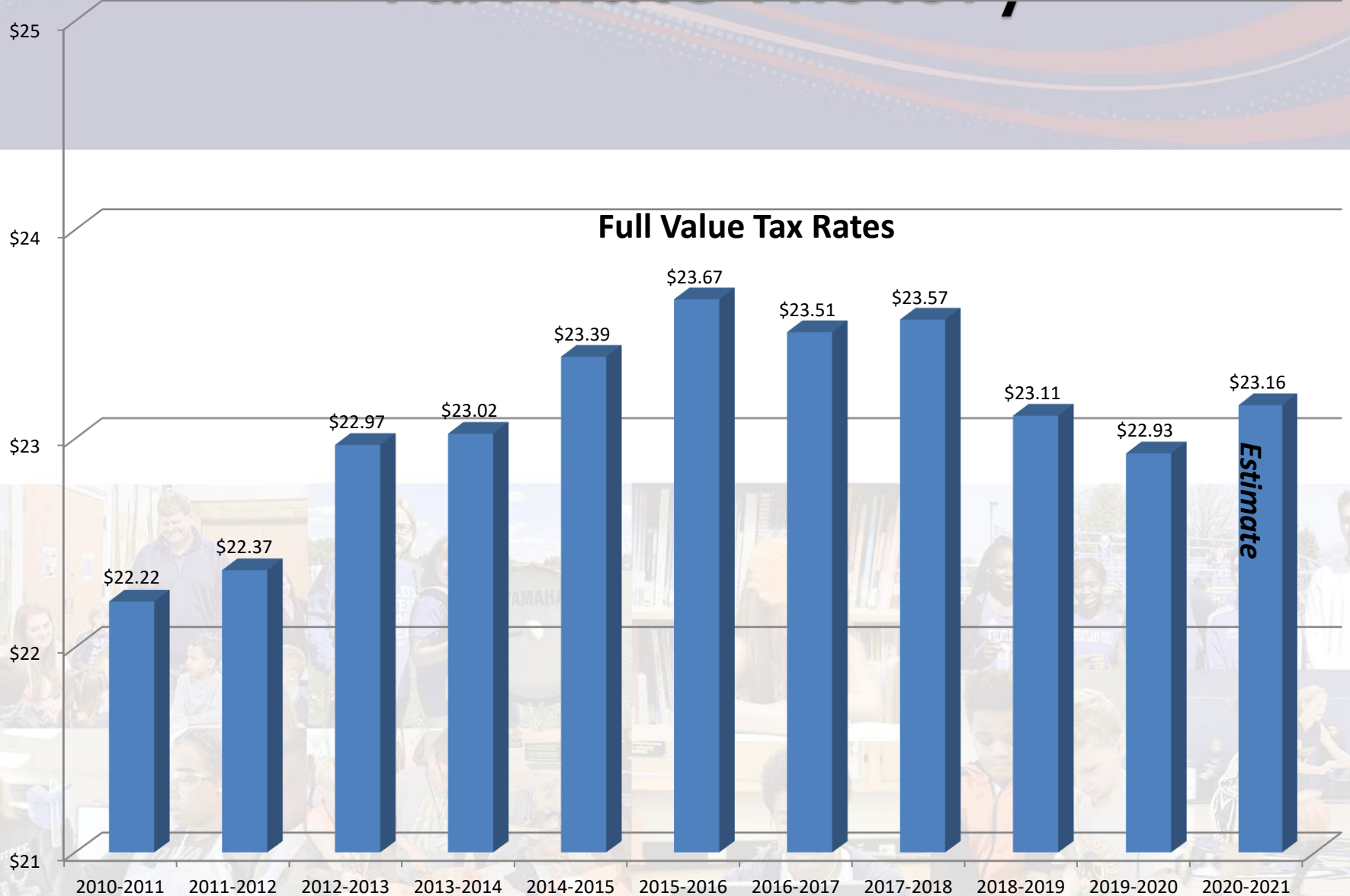
Instruction: Programs for Students with Disabilities

- ▶ **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

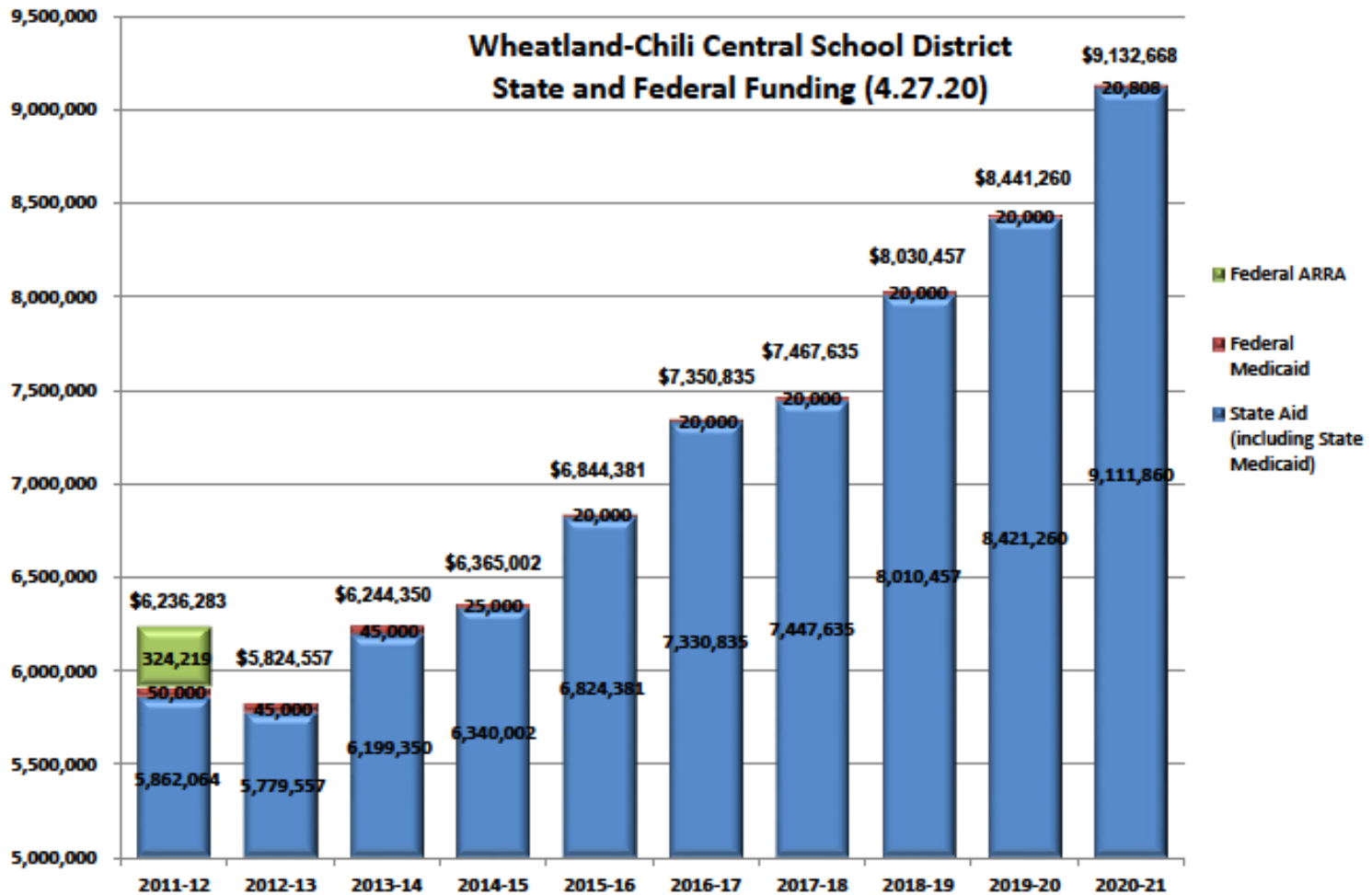
Capital Outlay

- ▶ 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)

Tax Rate History

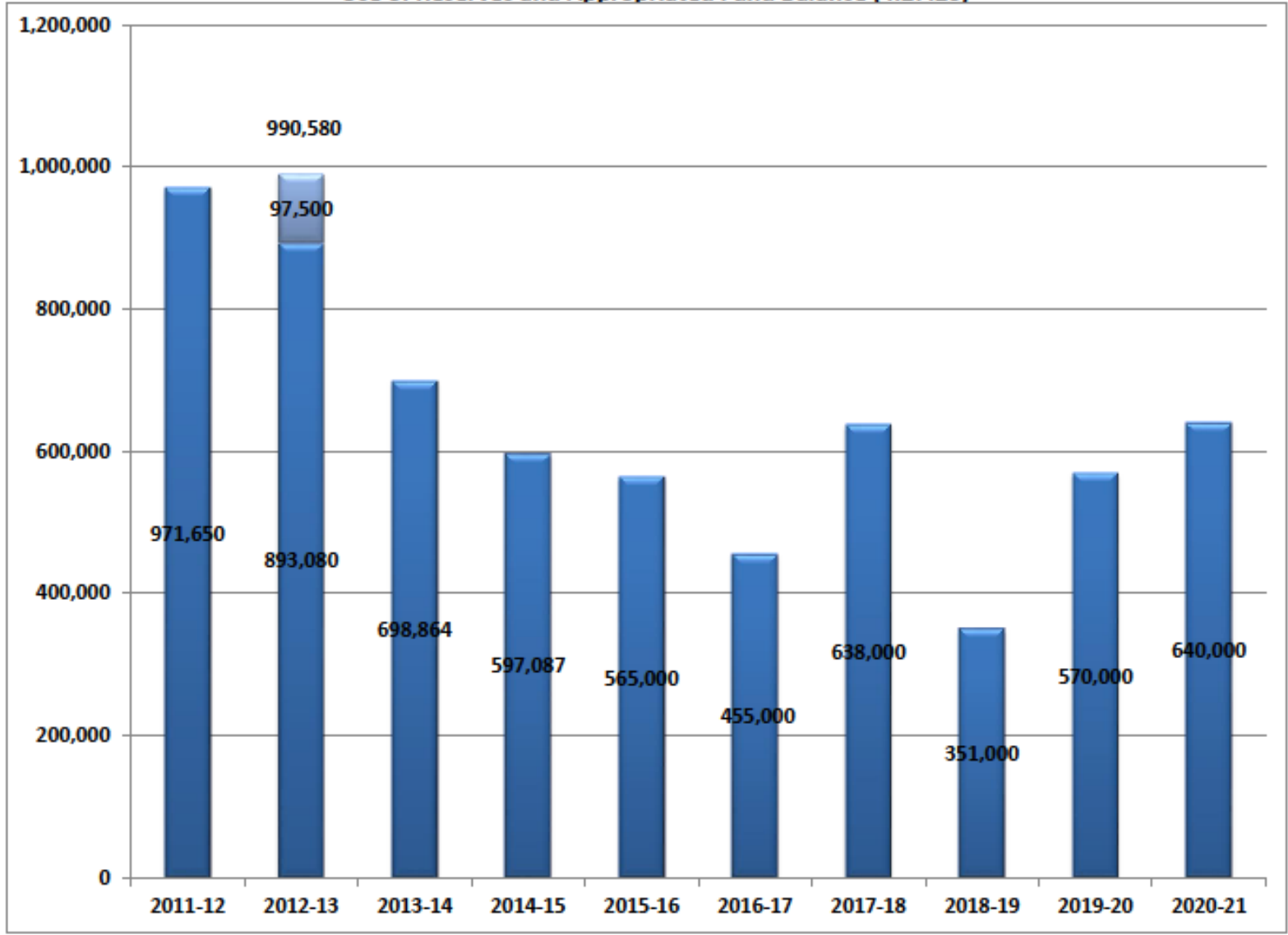


Wheatland-Chili Central School District State and Federal Funding (4.27.20)



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Budget Amounts	\$16,499,610	\$16,233,209	\$16,612,407	\$16,680,175	\$17,384,949	\$17,845,650	\$18,405,290	\$18,767,487	\$19,522,419	\$20,411,470
Student Enrollment	694	693	671	663	655	672	676	679	646	641
Budget % Change	2.79%	-1.61%	2.34%	0.41%	4.23%	2.65%	3.14%	1.97%	4.02%	4.55%
% Tax Levy Change	3.64%	3.00%	3.00%	3.00%	3.00%	0.795%	1.11%	0.00%	2.00%	2.02%

**Wheatland-Chili Central School District
Use of Reserves and Appropriated Fund Balance (4.27.20)**



2020–2021 Budget Development Process

Date to be determined

- **Budget Hearing and Meet the Candidates Night**

