



# Wheatland–Chili Central Schools 2020–2021 Budget Development



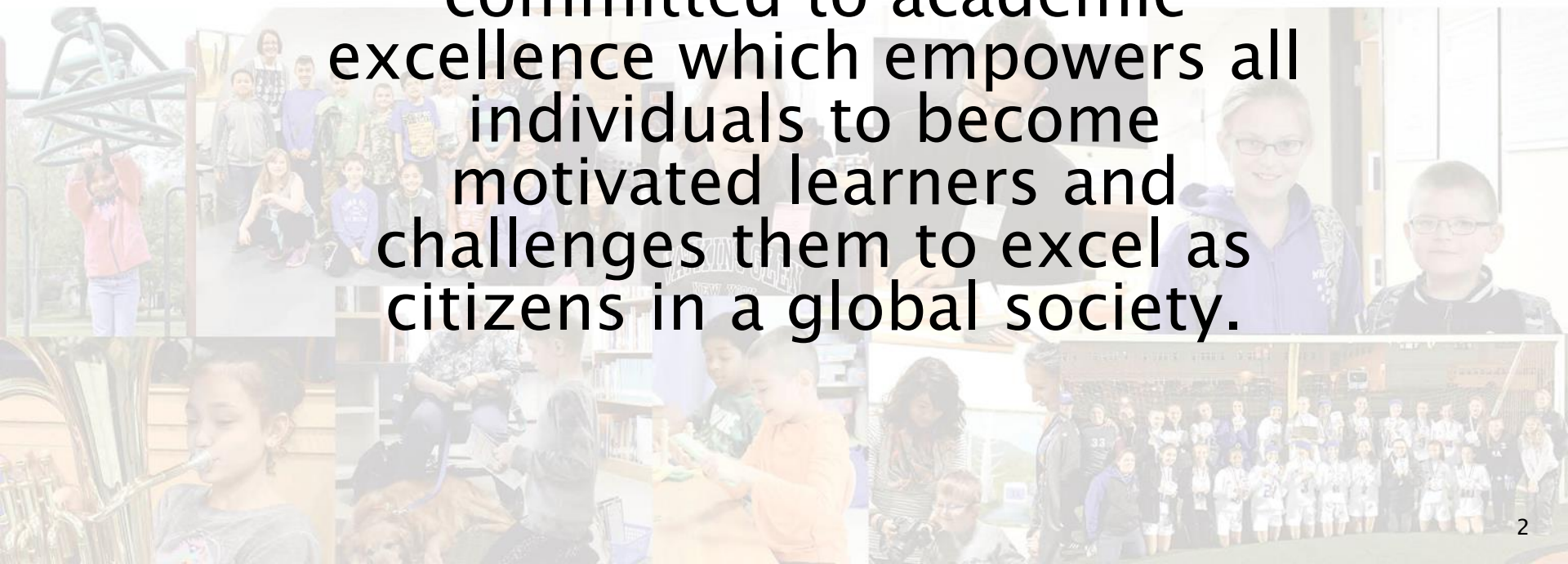
## Staffing and Enrollment Projections

Board of Education Meeting  
December 2, 2019

*Encouraging All Students to Meet College and Career Readiness Expectations  
Supporting Students in the Development of 21st Century and Social/Emotional Learning Skills* 1

# 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.

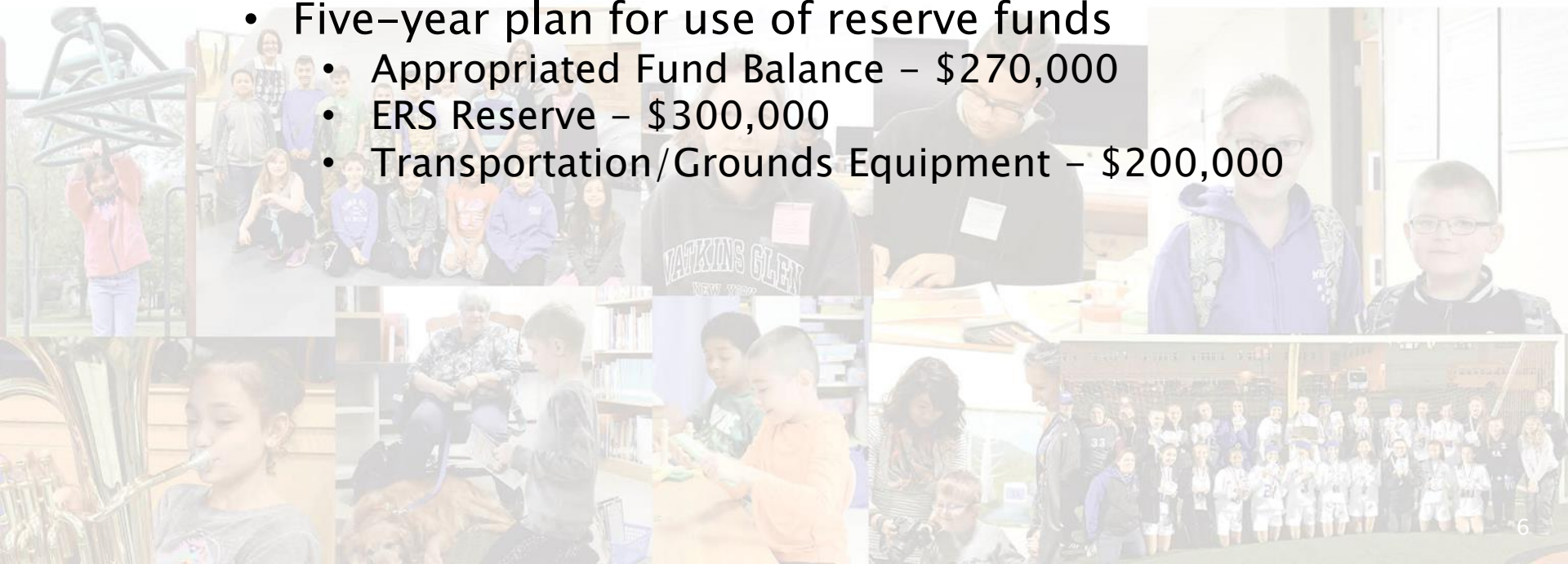
# 2020–2021 Budget Development Timeline

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

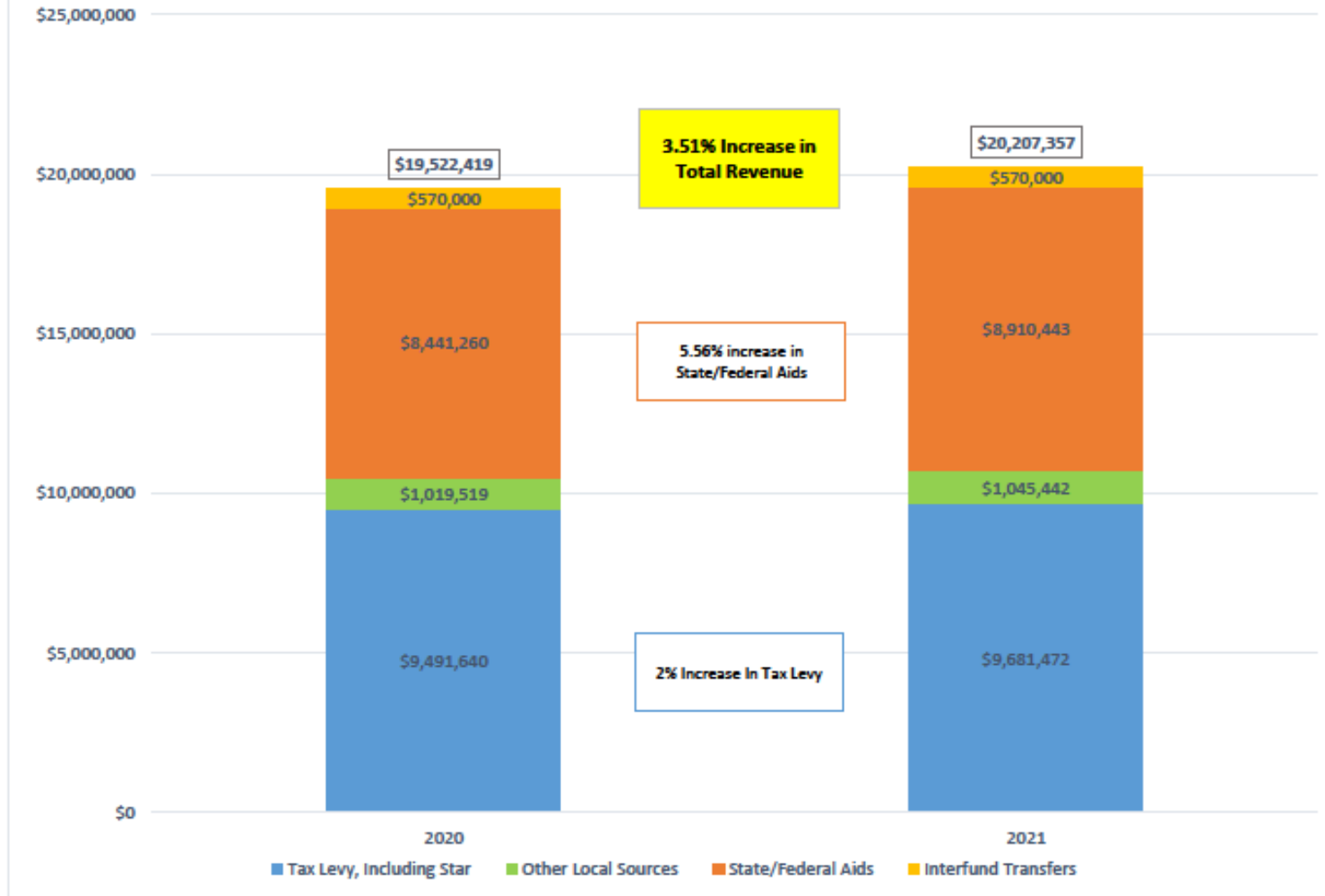


# Major Revenue Assumptions 2020-2021

- 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



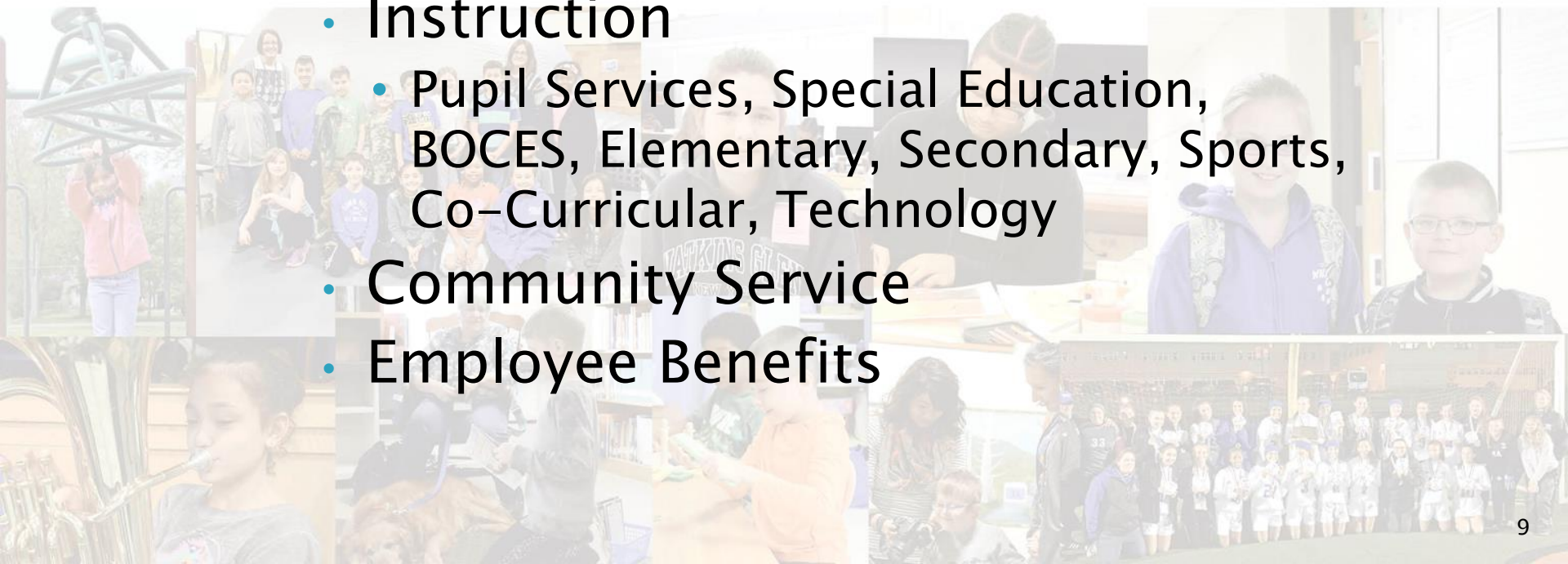
# Major Expense Assumptions 2020–2021

- ▶ 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
  - BOCES Budget – 2% in various categories
  - Contractual, materials, and supplies – 1% increase

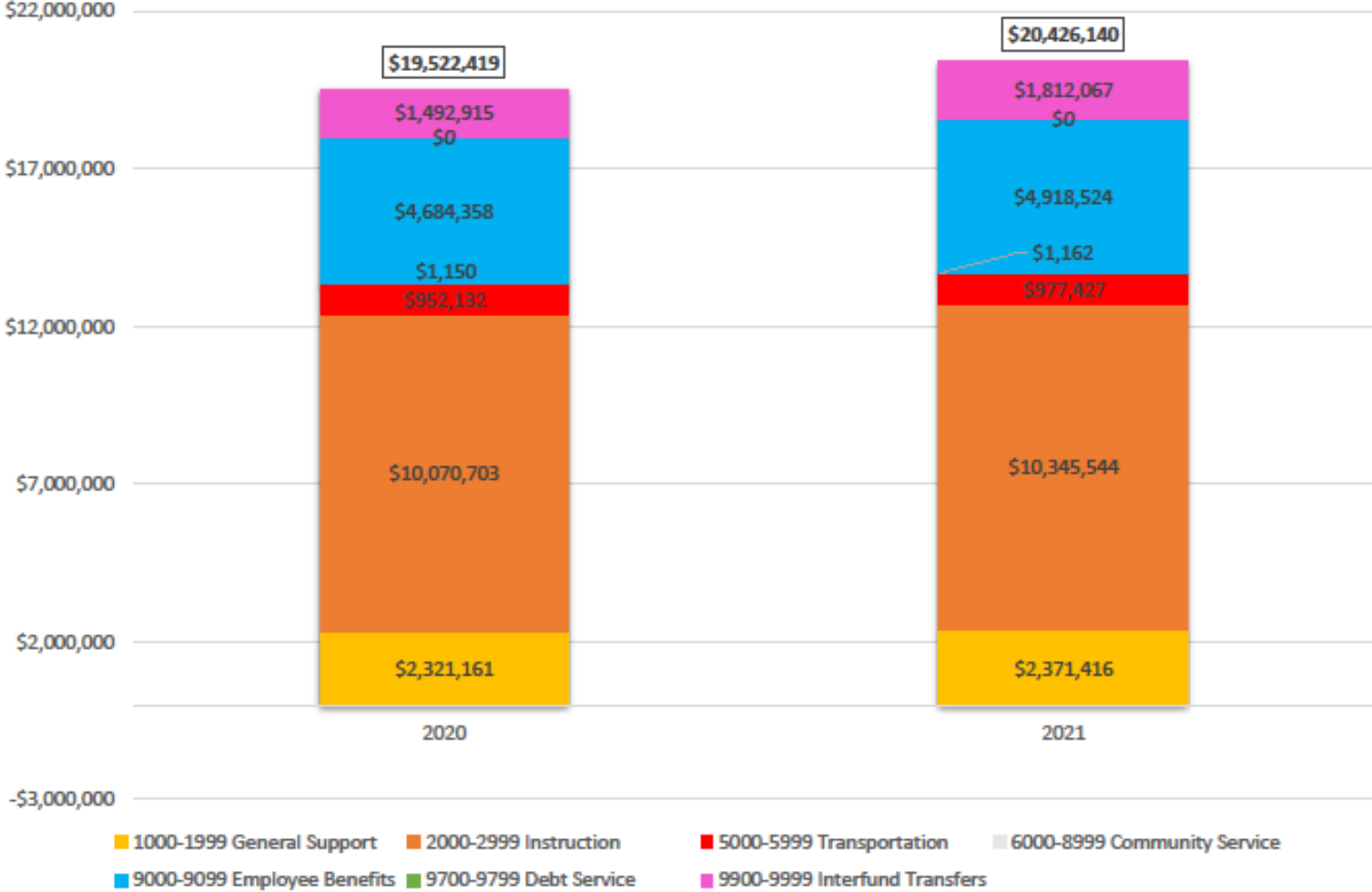


# Areas of Expenditure (functional areas)

- 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



# 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
  - Expenses are adjusted to align with revenues





# Staffing and Enrollment Projections



# 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

# Class Size Considerations: K-6

Grade	Actual Enrollment 2019-2020 (as of 11.5.19)	Actual No. of Sections 2019-2020	Projected Enrollment 2020-2021	No. of Sections 2020-2021
K	47	3	50	3
1	41	3	47	3
2	55	3	41	3
3	51	3	55	3
	<b>AVERAGE CLASS SIZE = 16.1</b> (194 students with 12 teachers)		<b>AVERAGE CLASS SIZE = 16</b> (193 students with 12 teachers)	
4	51	3	51	3
5	48	3	51	3
	<b>AVERAGE CLASS SIZE = 16.5</b> (99 students with 6 teachers)		<b>AVERAGE CLASS SIZE = 17</b> (102 students with 6 teachers)	
6	52	3 <sup>1</sup>	48	3
	<b>AVERAGE CLASS SIZE = 17.3</b> (52 students with 3 teachers)		<b>AVERAGE CLASS SIZE = 16</b> (48 students with 3 teachers)	
<b>TOTAL</b>		21		21

<sup>1</sup>Special class; additional 1.0 FTE special education teacher



# Class Size Considerations: 7-12

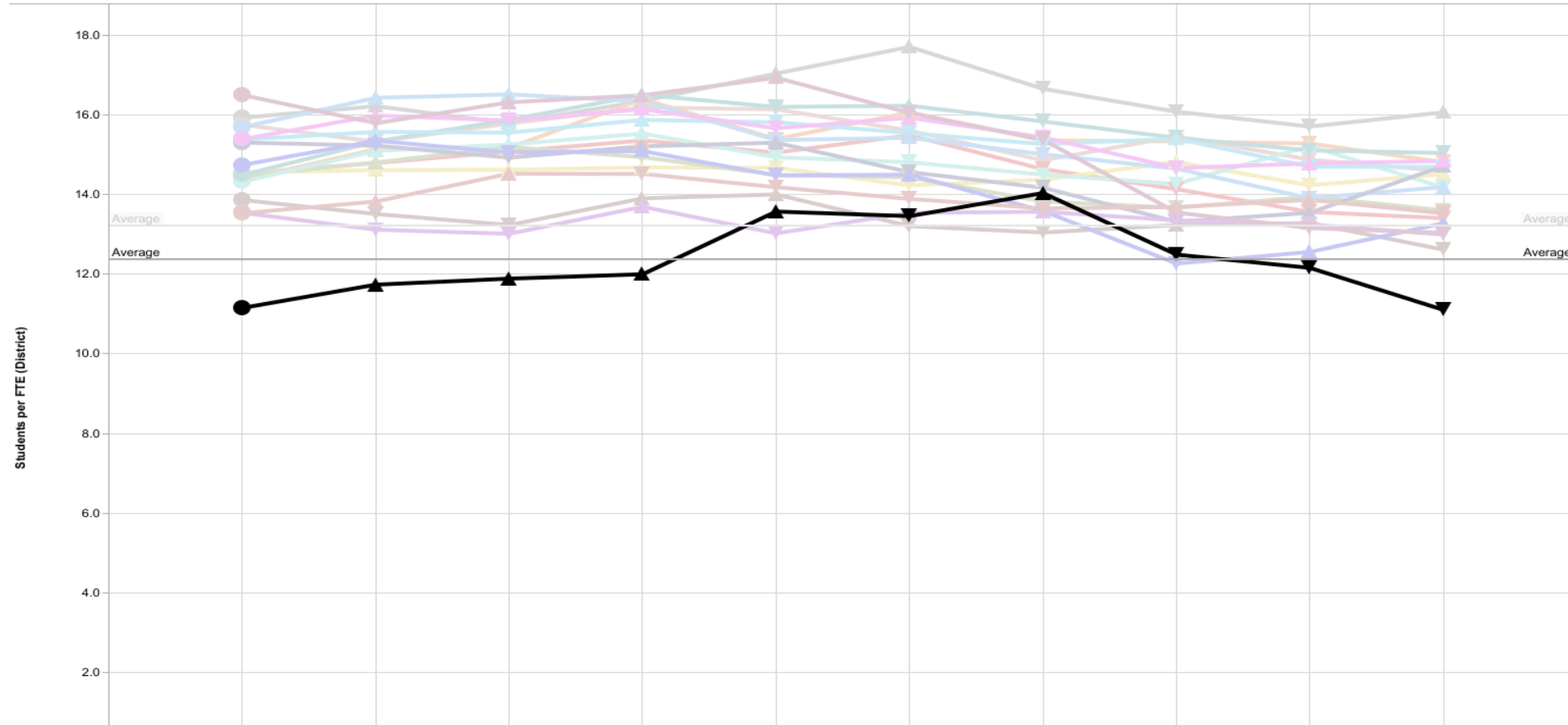
Grade	Actual Enrollment 2019-2020 (as of 11.5.19)	Actual No. of Sections 2019-2020	Projected Enrollment 2020-2021	No. of Sections 2020-2021
7	60	3	52	3
8	59	3	60	3
	<b>AVERAGE CLASS SIZE = 19.8</b> (119 students with 6 sections)		<b>AVERAGE CLASS SIZE = 18.7</b> (112 students with 6 sections)	
9	43	2	59	3
10	49	2	43	2
11	44	2	49	2
12	50	2	44	2
	<b>AVERAGE CLASS SIZE = 23.3</b> (186 students with 8 sections)		<b>AVERAGE CLASS SIZE = 24.4</b> (195 students with 9 sections)	
<b>TOTAL</b>		14		15

# Students per FTE in Monroe County

Wheatland-Chili CSD Noted in Black

## Position Control Trends - District

District(s): All  
Position(s): Teacher  
Source: NYSED Salary and Enrollment Records



# 2020-2021 Budget Development Process

- Follow the approved timeline
- Continue to explore staff assignments
- Work with leadership to develop draft budget





# 2020-2021 Budget Development Process

January 13, 2020

- General Support
- Capital/Debt Service

