



Wheatland–Chili Central Schools 2019–2020 Budget Development



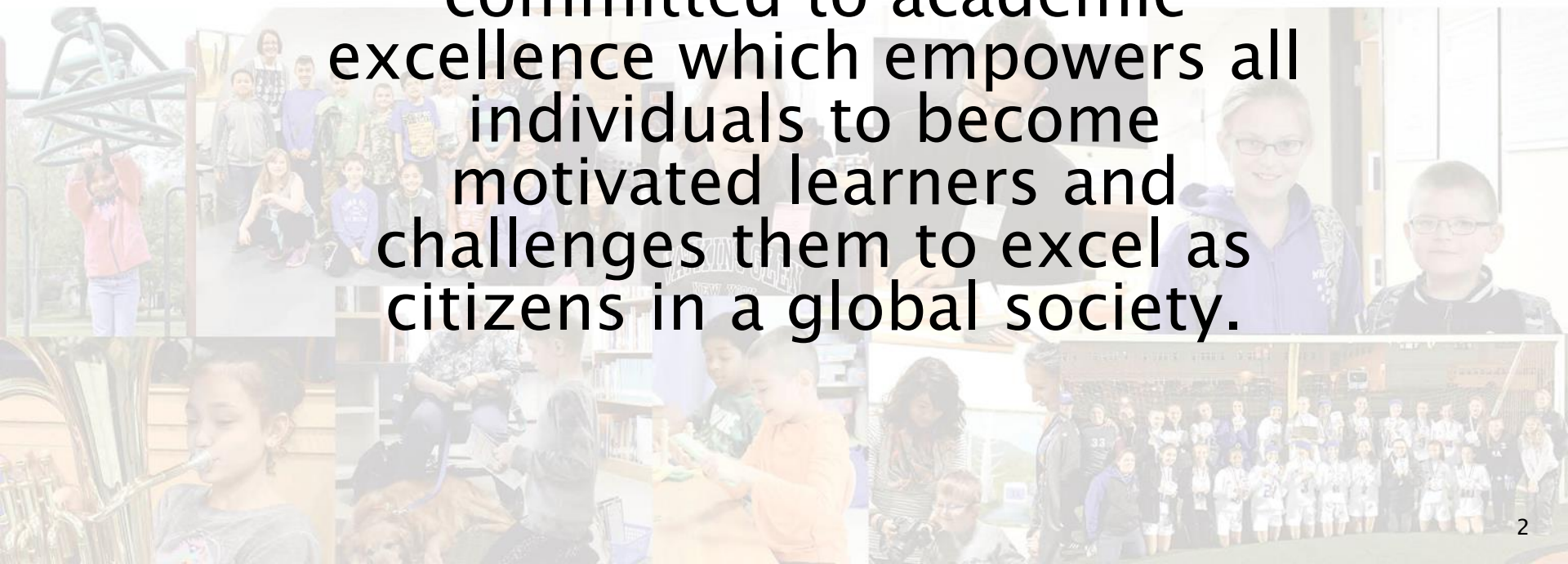
Staffing and Enrollment Projections

Board of Education Meeting
December 3, 2018

*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 2019–2020 budget that:
 - Supports Board of Education goals
 - Preserves District assets
 - Is fiscally responsible, reasonable, and balanced
- ▶ Build the 2019–2020 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 high quality, individualized curriculum and student development of 21st Century learning skills.
- ▶ Improve parent engagement, communication, and customer service.
- ▶ Encourage all students to meet college and career readiness expectations.
- ▶ Support students in the development of social and emotional learning skills.
- ▶ Institute, manage, and monitor the 2017 capital project to promote the mission and vision of the school.

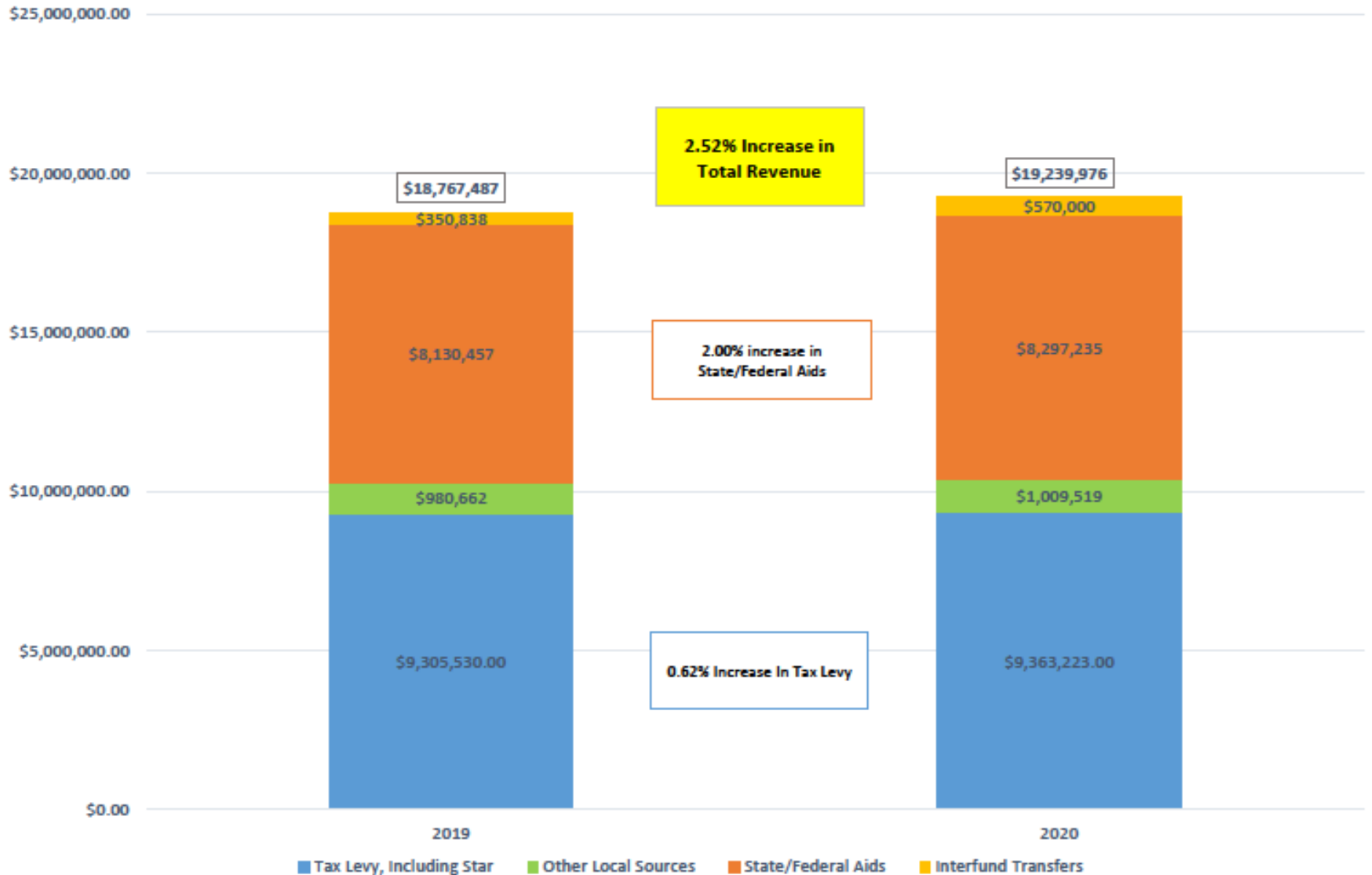
2019–2020 Budget Development Timeline

Date	Presentation
January 7	General Support, Capital/Debt Service
January 22 (Tues.)	Facilities and Transportation
February 11	Instruction (Pupil Services, Special Education, BOCES)
February 25	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 11	Review Preliminary Draft Budget
March 25	Review Draft Budget
April 3 (Wed.)	Budget Workshop
April 8	Adoption of Proposed Budget
May 13	Budget Hearing and Meet the Candidates Night
May 21 (Tues.)	Budget Vote
June 18 (Tues.)	Statewide Budget Revote Day

Major Revenue Assumptions 2019–2020

- Increase in state aid of 2.0%
- Allowable levy growth (tax levy limit) is at 2.0% before exclusions (from 1.84% in fiscal 2018)
 - District projections are based on 0.62% increase at this time
- Five-year plan for use of reserve funds
 - Appropriated Fund Balance: \$270,000 in 2019–2020 (compared to \$320,000 in 2018–2019)
 - Employees Retirement System: \$300,000 in 2019–2020 (compared to \$31,000 in 2018–2019)

2018-19 vs 2019-20 Projected Revenues



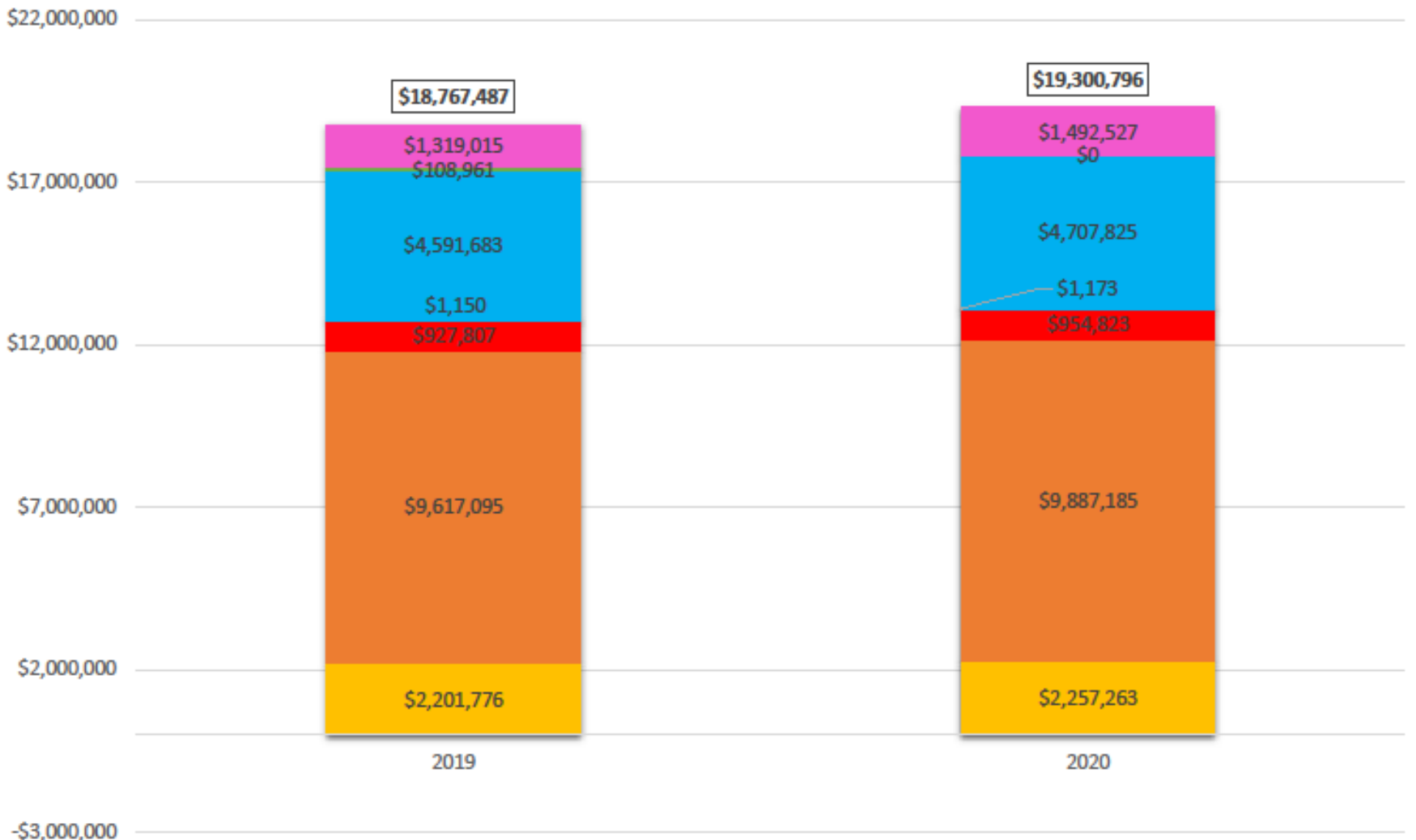
Major Expense Assumptions 2019–2020

- ▶ Increase in expenses from 2018–2019 to 2019–2020:
 - Percentage increase in all contractual salary codes
 - Employee benefit trends
 - Teachers Retirement System – 10% increase
 - Employees Retirement System – 14.9% increase
 - Health, dental, and vision – 8.5%
 - Debt service from schedule
 - BOCES Budget – 2% to 2.5% in various categories
 - Contractual, materials, and supplies – 2% 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

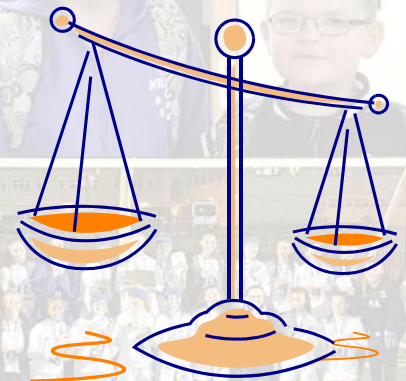
2018-19 vs 2019-20 Projected Expenses



- 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

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 0.62%, assuming 2.0% increase in state aid, we begin the process with \$60,820 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 2018-2019	Actual No. of Sections 2018-2019	Projected Enrollment 2019-2020	No. of Sections 2019-2020
K	43	3	50	3
1	48	3	43	3
2	51	3	48	3
3	55 (1 student 12:1:1)	3 ¹	51	3
	AVERAGE CLASS SIZE = 16.4 (197 students with 12 teachers)		AVERAGE CLASS SIZE = 16 (192 students with 12 teachers)	
4	45 (2 students 12:1:1)	3	56	3
5	51 (3 students 12:1:1)	4	47	3
	AVERAGE CLASS SIZE = 13.7 (96 students with 7 teachers)		AVERAGE CLASS SIZE = 17.2 (103 students with 6 teachers)	
6	59	3	54	3 or 4
	AVERAGE CLASS SIZE = 19.7 (59 students with 3 teachers)		AVERAGE CLASS SIZE = 19 (57 students with 3 teachers)	
TOTAL		22		21 or 22

¹Co-taught class; additional 1.0 FTE special education teacher

Class Size Considerations: 7-12

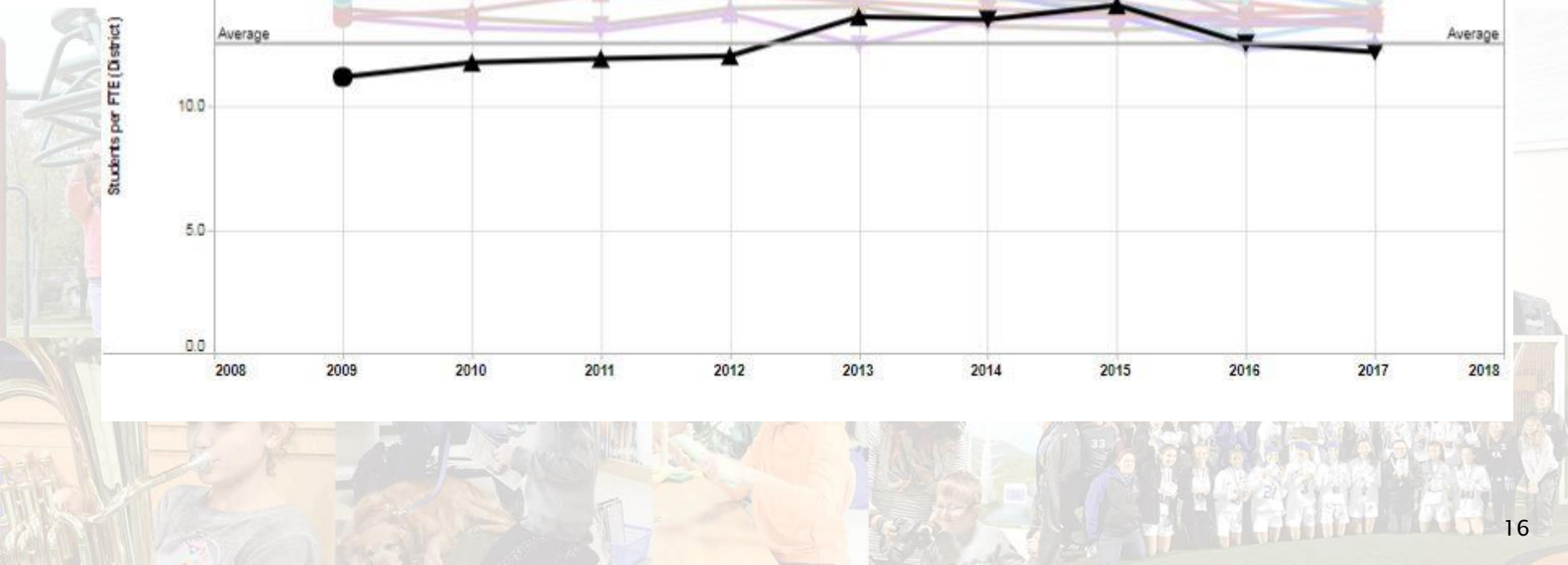
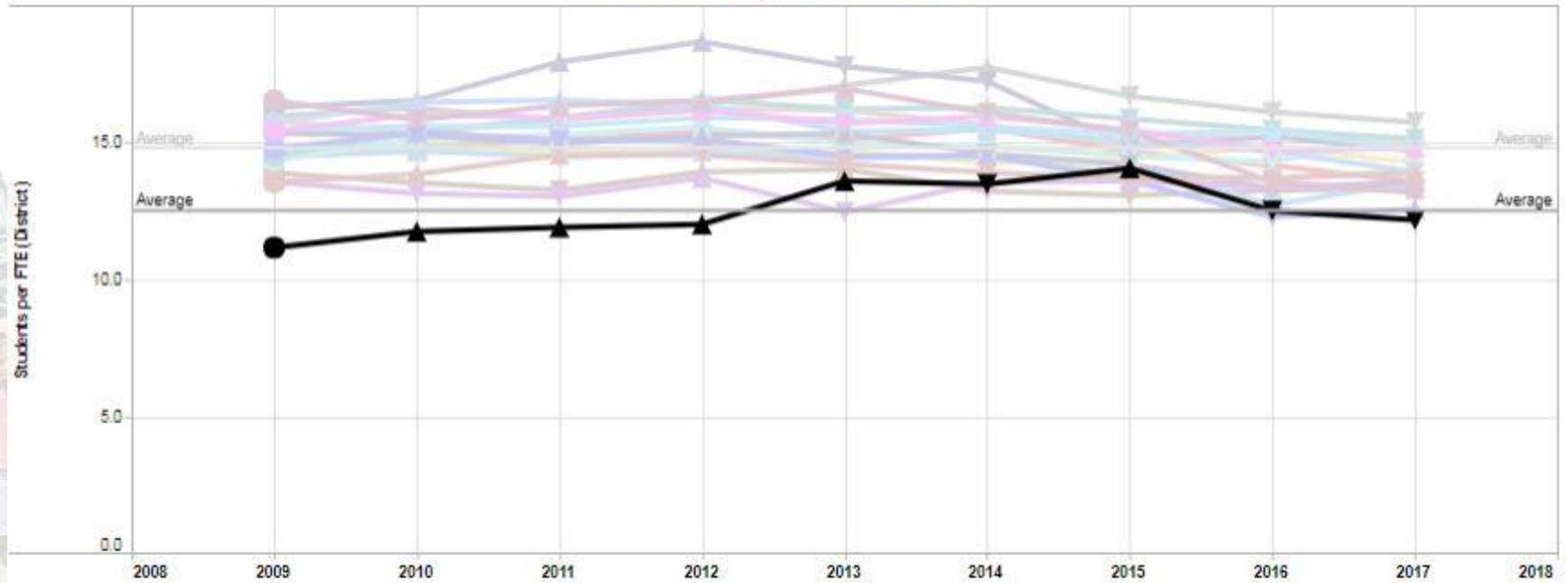
Grade	Actual Enrollment 2018-2019	Actual No. of Sections 2018-2019	Projected Enrollment 2019-2020	No. of Sections 2019-2020
7	58	3	59	3
8	41	2	58	3
	AVERAGE CLASS SIZE = 20 (99 students with 5 sections)		AVERAGE CLASS SIZE = 20 (117 students with 6 sections)	
9	43	2	41	2
10	42	2	43	2
11	52	3	42	2
12	45	2	52	3
	AVERAGE CLASS SIZE = 20 (182 students with 9 sections)		AVERAGE CLASS SIZE = 20 (178 students with 9 sections)	
TOTAL		14		15

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 16 more
Position(s): Teacher
Source: NYSED Salary and Enrollment Records



2019-2020 Budget Development Process

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



2019-2020 Budget Development Process

January 7, 2019

- General Support
- Capital/Debt Service

