

Wheatland-Chili Central Schools 2019–2020 Budget Development



General Support (Facilities) and Transportation

Board of Education Meeting
January 22, 2019





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

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 2019–2020 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)



2019-20 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2017-18	Adopted Budget 2018-19	Projected Expense 2019-20	Projected Expense 2019-20 - Update 1/22/19	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,183,406	2,201,776	2,257,263	2,267,264	65,488	2.97%
Instruction	9,860,796	9,617,095	9,887,185	9,887,185	270,090	2.81%
Pupil Transportation	909,949	927,807	954,823	954,823	27,016	2.91%
Employee Benefits, Transfers, Debt	4,006,939	4,700,644	4,707,848	4,697,847	(2,797)	-0.06%
Community Services	0	1,150	1,150	1,150	0	0.00%
Debt Services	1,174,638	1,172,488	1,296,000	1,296,000	123,512	10.53%
Transfers to Capital	1,758,774	100,000	150,000	150,000	50,000	50.00%
Transfers to Special Aid	44,894	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,939,396	\$18,767,487	\$19,300,796	\$19,300,796	\$533,309	2.84%



Facilities Staffing (Current)



Staff	Full-Time Equivalents (FTEs)	
Director, Facilities and Transportation	0.5	
Custodians, Assistant Custodians, and Cleaners	AM	PM
Head Custodian	1.0	
MS/HS	1.0	3.0
T. J. Connor	1.0	2.0
Maintenance Mechanics I and III	3.0	
Clerical	0.5	

Utilities Data by Commodity and Building



Utilities COMMODITY Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	16,139
Gas Heat HS/MS	39,860
Gas Heat TRANS	4,068
	60,067
Electricity TJC	31,897
Electricity HS/MS	72,827
Electricity TRANS	4,489
	109,213
Water / Sewer TJC	5,929
Water / Sewer HS/MS	9,605
Water / Sewer TRANS	252
	15,786

\$ 185,066

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	16,139
Electricity TJC	31,897
Water / Sewer TJC	5,929
	53,965
Gas Heat HS/MS	39,860
Electricity HS/MS	72,827
Water / Sewer HS/MS	9,605
	122,292
Gas Heat TRANS	4,068
Electricity TRANS	4,489
Water / Sewer TRANS	252
	8,809

\$ 185,066
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General Support – Facilities (1 / 22 / 19)



Operations (General Support)		
Category (1620 – 1621)	2018/19 Budget	2019/20 Budget
Building Staff and Support (salaries only)	\$314,471	\$324,690
Utilities ¹	\$275,500	\$281,010
Custodial Supplies/Equipment	\$85,935	\$97,547
Liability Insurance	\$2,153	\$2,196
SUBTOTAL Operations	\$678,059	\$705,443
Maintenance (General Support)		
Grounds Staff (Salaries Only)	124,115	128,148
Contracted Repairs and Services	158,964	162,145
Maintenance Supplies/Equipment	52,933	53,931
SUBTOTAL Maintenance	\$336,012	\$344,224
TOTAL FACILITIES	\$1,014,071	\$1,049,667

General planning assumption for General Support Base Budget is 2.0% increase from 2018–2019 Original Budget with adjustments to specific codes based on actual expenses

General Support – Facilities (1 / 22 / 19)



*Benefits Estimate	Salary (from previous slide)	Benefits	%
	452,838	203,777	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,267,264	1,049,667 (without benefits)	46.3%
Projected 2019–2020 Budget Expense 1/22/2019	19,300,796	1,253,444 (with benefits estimate*)	6.5%

- ▶ Cost per square foot (459,029 square feet): \$2.21 in 2018–2019 compared to \$2.29 projected for 2019–2020

2019–2020 Proposed Base Budget (by function codes)



- Transportation (Budget Function Codes 5510 and 5530)

Transportation Staffing (Current)



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

Transportation Services (as of 1/22/19)



Transportation Category (5510)	2018/19 Budget	2019/20 Budget
Staff and Support	674,841	696,773
Contractual (includes Nurse Services)	34,956	35,656
Insurance	39,001	39,781
Supplies	28,619	29,191
Parts	22,294	22,740
Fuel	85,319	87,025
SUBTOTAL Transportation	\$885,030	\$911,166

General planning assumption for Transportation Budget is 2.0% increase from 2018–2019 Original Budget with adjustments to specific codes based on actual expenses

Transportation Services (as of 1/22/19)



Garage Building Category (5530)	2018/19 Budget	2018/19 Budget
Staff (Garage Custodial)	1,944	2,007
Contractual	32,874	33,531
Insurance	5,779	5,895
Supplies	2,180	2,224
SUBTOTAL Garage Building	\$42,777	\$43,657
TOTAL TRANSPORTATION AND GARAGE	\$927,807	\$954,823

Transportation Services (as of 1 / 22 / 19)



*Benefits Estimate	Salary (from previous slides)	Benefits	%
	698,780	314,451	45.00%

Budget Category	Amount	Transportation	% of Budget
Transportation	954,823	954,823 (without benefits)	100%
Projected 2019–2020 Budget Expense 1–22–19	19,300,796	1,269,274 (with benefits estimate*)	6.58%

- ▶ Per pupil costs (in-district, outside placements, private/parochial): \$1,247 in 2018–2019 (741 students); \$1,312 in 2019–2020 (728 students)

Major Revenue Assumptions 2019–2020



- Increase in state aid of 2.0%
- Allowable levy growth (tax levy limit) is at 2.0% before exclusions (same as 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 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



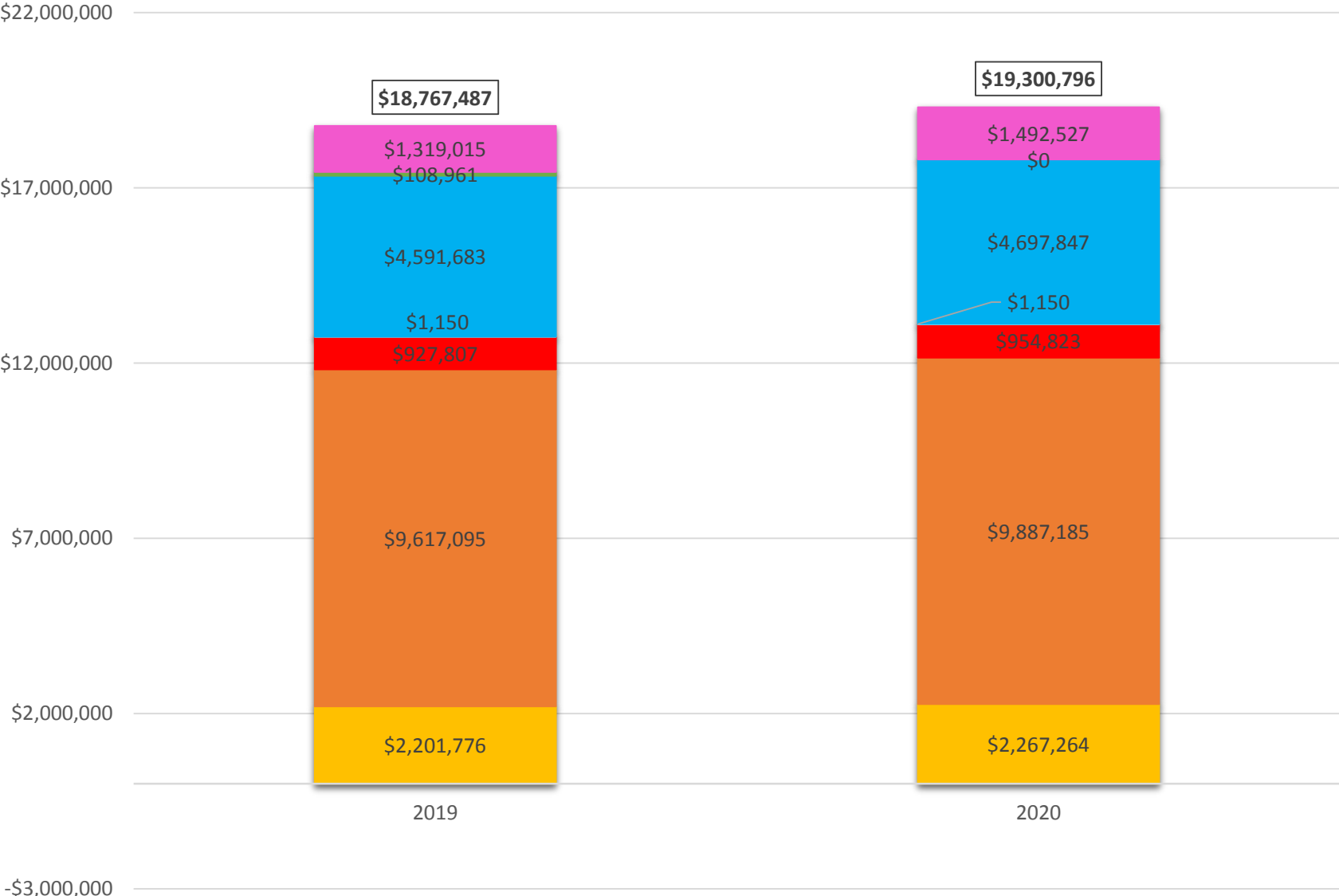
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TOTAL	\$19,939,396	\$18,767,487	\$19,300,796	\$19,300,796	\$533,309	2.84%



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?



- To stay within a tax levy limit of 2.0%, assuming 2.0% increase in state aid, we begin the process with \$67,598 of anticipated excess revenues
- The amount of this “difference” will change as
 - Expenses are adjusted to align with revenues



2019-2020 Budget Development Process



- Follow the approved timeline
- Work together to creatively budget for our existing level of educational services
- Work with leadership to review budget lines to ensure accuracy

2019-2020 Budget Development Process



February 11, 2019

- Instruction (Pupil Services, Special Education, BOCES)