

# Wheatland-Chili Central Schools 2019–2020 Budget Development

## Instruction: BOCES, Special Education, and Pupil Personnel Services



Board of Education Meeting  
February 11, 2019

WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT

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

# 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 21<sup>st</sup> 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
<b>February 11</b>	<b>Instruction (Pupil Services, Special Education, BOCES)</b>
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"> <li>• Board of Education costs</li> <li>• Central and school administration</li> <li>• Finance (including tax collection, purchasing, legal and auditing expenses)</li> <li>• Curriculum development</li> <li>• BOCES administrative expenses</li> </ul>
Program	<p>Largest portion of all planned expenditures for instruction and support services:</p> <ul style="list-style-type: none"> <li>• <b>Instructional</b>, co-curricular, and athletic programs</li> <li>• <b>Counseling and health services</b></li> <li>• Pupil transportation</li> </ul>
Capital	<p>Costs associated with maintaining facilities and grounds:</p> <ul style="list-style-type: none"> <li>• Building and equipment repairs</li> <li>• Custodial and maintenance supplies</li> <li>• Utilities</li> <li>• Debt service</li> </ul>



# 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	Projected Expense 2019-20 - Update 2/11/19	Adopted vs. Projected Expense Variance Amount	% Variance
<b>General Support</b>	2,183,406	2,201,776	2,257,263	2,267,264	2,267,264	65,488	2.97%
<b>Instruction</b>	9,860,796	9,617,095	9,887,185	9,887,185	9,854,647	237,552	2.47%
<b>Pupil Transportation</b>	909,949	927,807	954,823	954,823	954,823	27,016	2.91%
<b>Employee Benefits, Transfers, Debt</b>	4,006,939	4,700,644	4,707,848	4,697,847	4,697,575	(3,069)	-0.07%
<b>Community Services</b>	0	1,150	1,150	1,150	1,150	0	0.00%
<b>Debt Services</b>	1,174,638	1,172,488	1,296,000	1,296,000	1,296,000	123,512	10.53%
<b>Transfers to Capital</b>	1,758,774	100,000	150,000	150,000	150,000	50,000	50.00%
<b>Transfers to Special Aid</b>	44,894	46,527	46,527	46,527	46,527	0	0.00%
<b>TOTAL</b>	<b>\$19,939,396</b>	<b>\$18,767,487</b>	<b>\$19,300,796</b>	<b>\$19,300,796</b>	<b>\$19,267,986</b>	<b>\$500,499</b>	<b>2.67%</b>

Decrease of \$32,810



# 2019–2020 Proposed Base Budget (by function codes)



- Instruction (BOCES, Special Education, Pupil Personnel Services) – Budget Function Codes 2010 – 2825

# Instruction: BOCES Services – Students with Disabilities

## BOCES (K–Transition) Self–Contained Classrooms: 14 students (as of 2.11.19)

- Requirements based on IEPs
- Student behavior assistants and teacher aides
- Related services
  - Activities for Daily Living
  - Assistive Technology
  - Audiological Services
  - Autism
  - Counseling
  - Deaf and Hard of Hearing Services
  - English as a New Learner (ENL)
  - Extended School Year (ESY) program



# Instruction: BOCES Services – Students with Disabilities

## Self-Contained Classrooms – Continued:

- Related services – Continued
  - Interpreters
  - Music Therapy
  - Nursing Services
  - Occupational therapy
  - Physical therapy
  - Speech and language therapy
  - Teachers of Deaf/Hearing Impaired
  - Teacher of the Visually Impaired
  - Transition services/Career planning
  - Worked-based learning program



# Instruction: In-District BOCES Services for Students with Disabilities



- 14 students receive only related services as follows:
  - 1 student receives related services only in grades K–5
  - 12 students receive related services only through Committee on Preschool Special Education
  - 1 student is homeschooled and receives related services
- 26 in-district students (K–8) receive program and related services

# 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
Transition Services	.2
Autism, Audiological Services, Assistive Technology	Block hours
Behavioral Specialist	.6
Student Behavioral Assistants	2.0

# Instruction: BOCES Budget (as of 2.11.19)



Category	Amount
Occupational education [2280]	\$143,607
Special education [2250]	<b>\$1,150,000<sup>1</sup></b>
<b>TOTAL</b>	<b>\$1,293,607</b>

<sup>1</sup> Reduction in services; anticipated return of students to District and discontinuation of services for students who have aged out of program (21 years of age)



# Instruction: Special Education



## Contractual: Tuitions

- Outside Placements: 7.0 students (as of 2.11.19)
  - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, Norman Howard, Rochester School for the Deaf
  - Tuition and 1:1 aides if required
  - Other related services if required
- Public School Tuitions
  - Tutoring by Rochester City School District (hospitalizations, incarcerations, etc.)
  - Non-resident tuition paid to other public schools

**Contractual: Medicaid and STAC Reporting  
Equipment and Supplies  
Conferences**

# Instruction: Special Education



- ▶ 79 students receive in-district program services
  - 36 students in grades K–5
  - 18 students in grades 6–8
  - 25 students in grades 9–12
- ▶ 2 students receive Integrated preschool programs through Committee on Preschool Special Education
- ▶ 1 student attends Full day preschool program through CPSE

# Instruction: Special Education Staffing



Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	11.0 <sup>1</sup>
Teacher Aides	5.5
Secretary (PPS Office)	1.0

As noted, 79 students receive in-district program services.

<sup>1</sup> Reflects the addition of a special education teacher (dually certified in childhood education) in sixth grade for a self-contained class for current fifth graders and students returning from Monroe 2-Orleans BOCES



# Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
<b>Instruction</b>	
Teachers, paraprofessionals, tutors, and substitutes (salary only)	<b>714,782</b>
Supplies and materials	5,082
Contracted services	26,341
Conferences (through federal grant funds)	-----
Tuitions paid to other schools	358,600
<b>SUBTOTAL</b>	<b>1,104,805</b>
<i>Plus</i> BOCES Services (previous slide)	<b>\$1,150,000</b>
<b>SUBTOTAL (with BOCES Special Education)</b>	<b>2,254,805</b>
<b>Benefits Percentage (for discussion)</b>	<b>321,652</b>
<b>TOTAL with Benefits (for discussion)</b>	<b>2,576,457</b>

# Instruction: Programs for Students with Disabilities



- ▶ **Summary of students receiving special education services (118 students):**
  - 79 students: In-district program services
  - 14 students: Self-Contained BOCES classrooms
  - 7 students: Outside placements
    - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, Norman Howard
  - 1 student: Home Instruction
  - 1 student: Related services only in grades K-5
  - 1 student: Homeschooled and receives related services
  - 12 students: Related Services through Committee on Preschool Special Education/CPSE
  - 2 students: Integrated preschool programs through CPSE
  - 1 student: Full day program at School for the Deaf/CPSE

# Instruction: Programs for Students with Disabilities



Budget for Analysis Purposes	Amount	Special Education (including BOCES)	% of Budget
Instruction	9,854,647	2,254,805	22.9%
Proposed Base Budget – 2019-2020	19,267,986	2,576,457	13.4%

**With Benefits Estimate**

**Per pupil cost (118 students receiving a variety of services) = \$21,834 (compared to \$19,610 in 2018-2019 for 124 students)**

# Instruction: Additional Pupil Personnel Staffing



Staff	Full-Time Equivalents (FTEs)
Psychologist	2.0
Social Workers	2.0
School Counselors	2.0 <sup>1</sup>
Secretary (School Counselor)	1.0
School Nurses (Registered Nurses)	2.0
Licensed Practical Nurse	1.0

<sup>1</sup> Reflects addition of 1.0 FTE school counselor to meet SED requirements for comprehensive counseling support at TJC and the MS/HS for 2019-2020



# Instruction: Pupil Personnel Services



Category (2810 - 2815)	Amount	Benefits
<b>Instruction</b>		<b>Benefits</b>
Guidance (counselor and secretary) & Health Services (school nurses) - salaries only	254,571	114,557
Guidance (Supplies & Conference) [2810]	1,098	
Health Services (Contractual & Supplies) [2815]	56,728	
<b>TOTAL</b>	<b>312,397</b>	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers	232,000	104,400
Supplies and materials	3,838	
Conferences (through federal grant funds)	-	
<b>TOTAL</b>	<b>235,838</b>	



# Instruction: Programs for Students with Disabilities



Budget for Analysis Purposes	Amount	Pupil Personnel Services	% of Budget
Instruction	9,854,647	548,235	5.6%
Proposed Base Budget – 2019-2020	19,267,986	767,192	4%
		<b>With Benefits Estimate</b>	

**Per pupil cost (645 District students) = \$1,189 (compared to \$960 in 2018-2019 for 679 students)**

# Instruction: BOCES, Special Education, and Pupil Personnel Services



## SUMMARY

Budget for Analysis Purposes	Amount		% of Budget
Instruction - Special Education (with BOCES Costs)	<b>9,854,647</b> <b>(Instruction Total)</b>	2,254,805	
Instruction - Pupil Personnel Services		548,235	
Instruction - SUBTOTAL		<b>2,803,040</b>	28.4%
Proposed Base Budget – 2019-2020	<b>\$19,267,986</b>	2,803,040	14.5%
(Including Benefits estimate from prior slides of \$540,609)	<b>\$19,267,986</b>	3,343,649	17.4%
		<b>With Benefits Estimate</b>	



# 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 two scenarios: Scenario #1 at 2% levy and Scenario #2 at 0% levy
- 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 – Scenario #1



## 2018-19 vs 2019-20 Projected Revenues - Scenario #2



# 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



## 2019-20 PROPOSED BUDGET

### SUMMARY OF APPROPRIATIONS

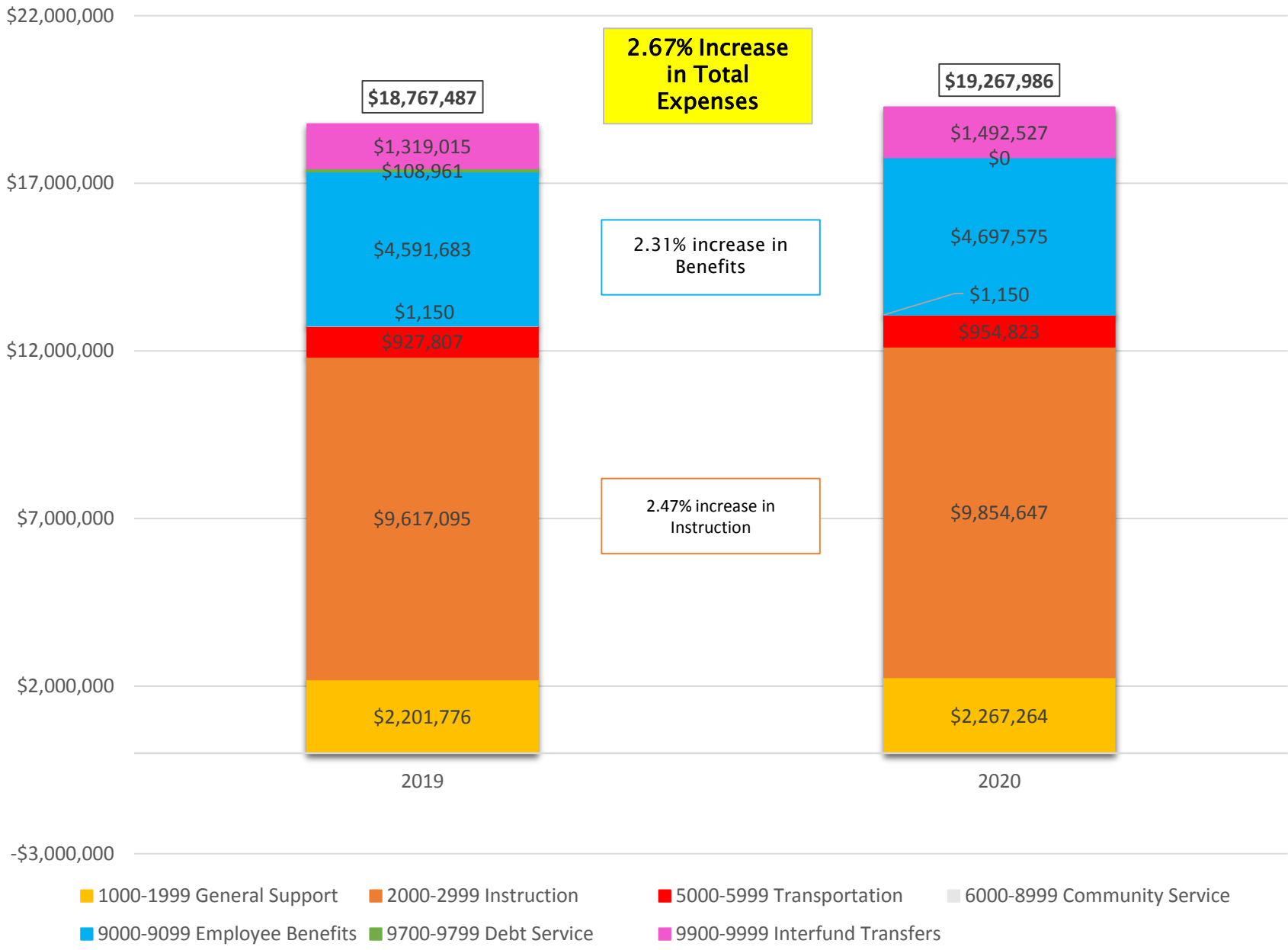
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Decrease of \$32,810





## 2018-19 vs 2019-20 Projected Expenses



# What is our starting point based on the budget variables?



- Assuming 2.0% increase in state aid:
  - To stay within a tax levy limit of 2.0%, we have \$100,408 of revenues that exceed expenses (with reduction of \$32,810 in Instruction/Special Education and Employee Benefits)
  - To stay within a tax levy limit of 0.0%, we have \$85,702 expenses that exceed revenues
- The amount of these “differences” will change as
  - Expenses and revenues are adjusted and aligned



# 2019–2020 Budget Development Process



- Follow the approved timeline
- Work together to creatively budget for our existing level of educational services
  - Review and adjust BOCES services projections
- Decide on level of tax levy for 2019–2020 budget

# 2019–2020 Budget Development Process



February 25, 2019

- Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology), BOCES (Instruction), and Employee Benefits