

Wheatland-Chili Central Schools 2019-2020 Budget Development

2019-2020 Review of Base Budget

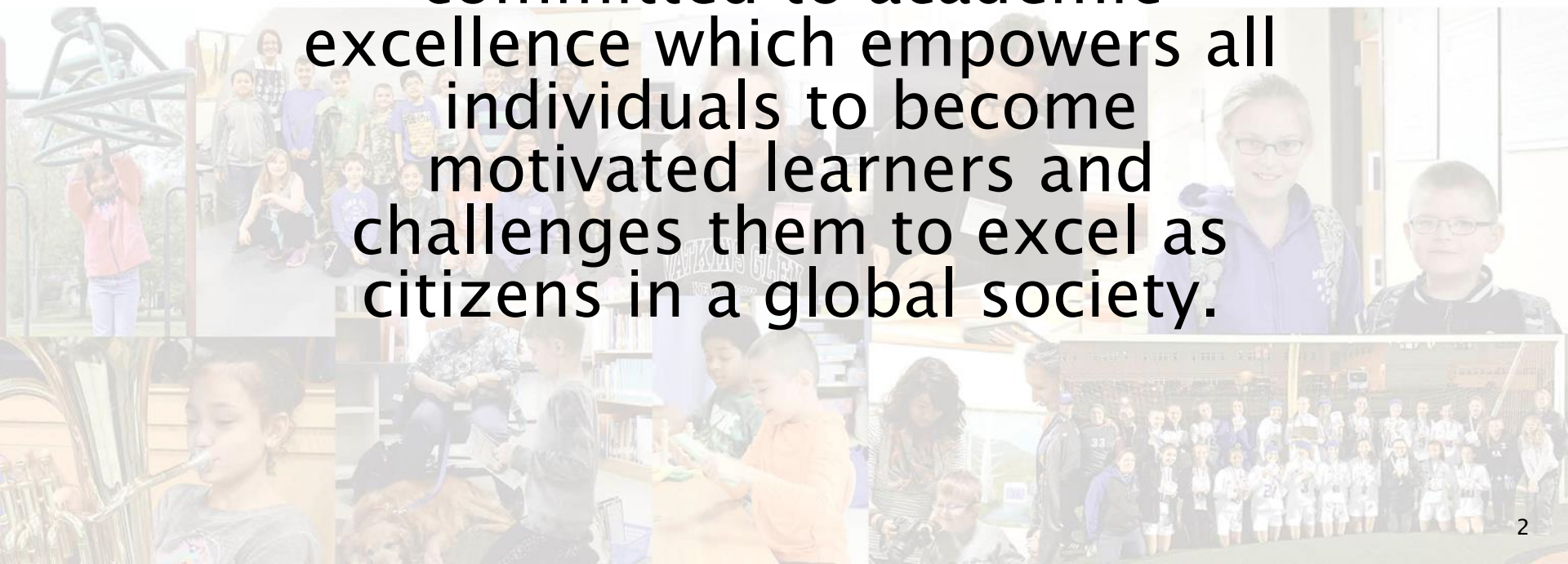
March 25, 2019

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 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	MEETING CANCELLED – WEATHER CLOSING
March 11	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology, BOCES) and Employee Benefits
March 25	Review of Preliminary Draft Budget
April 4 (Thurs.)	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

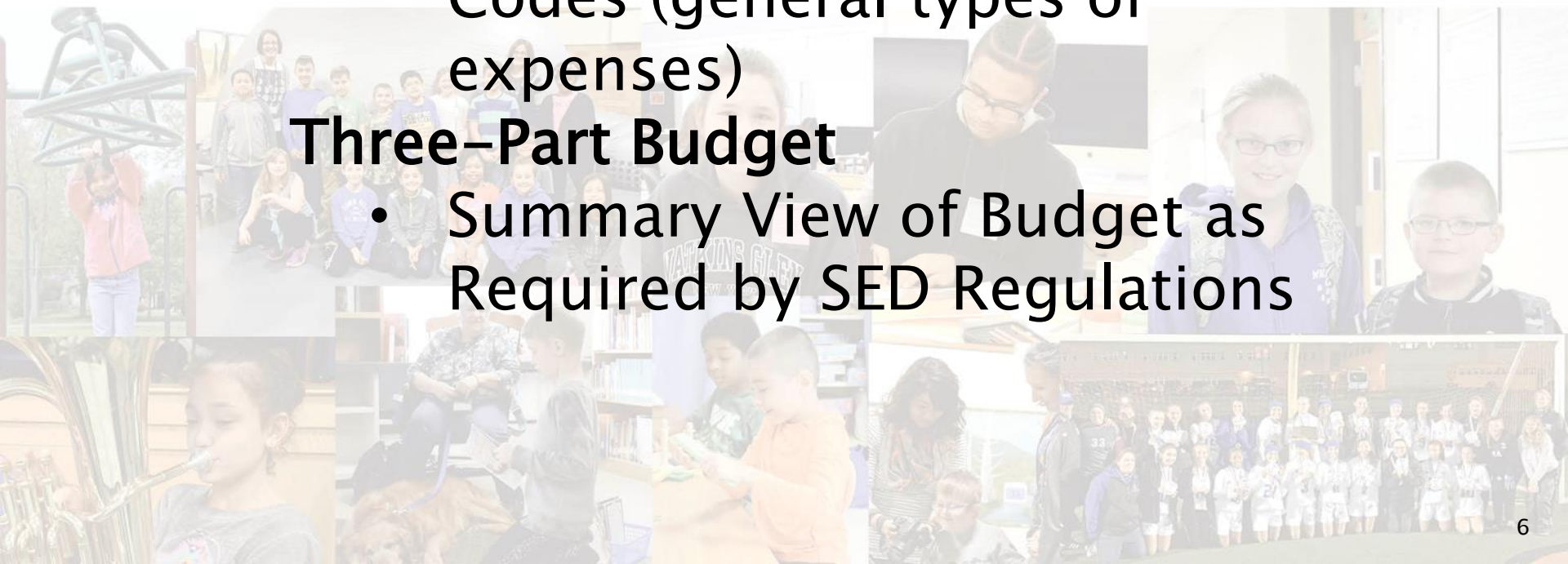
Budget Views

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

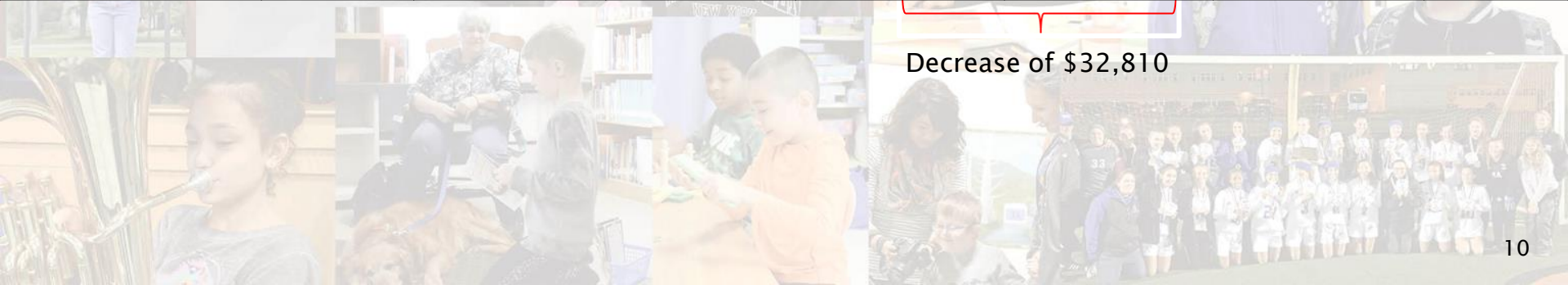
- Employment contract provisions to meet instructional needs (salaries and benefits)
- Employer retirement costs, social security, unemployment (rates as mandated)
- Debt payments (similar to mortgage payments)
- BOCES administrative costs
- Auditing services (required by law)
- Services for special 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

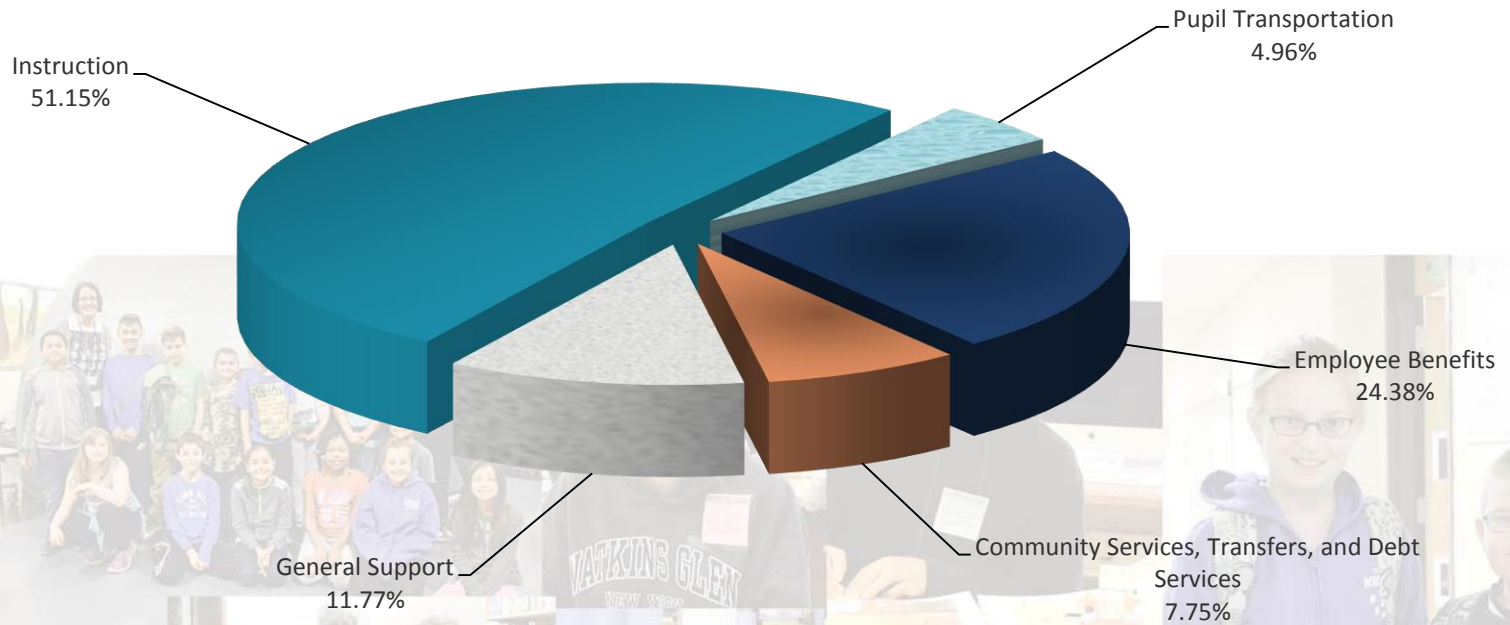
SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2017-18	Adopted Budget 2018-19	Projected Expense 2019-20	Projected Expense 2019-20 - Update 1/22/19	Projected Expense 2019-20 - Update 2/25/19	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,183,406	2,201,776	2,257,263	2,267,264	2,267,264	65,488	2.97%
Instruction	9,860,796	9,617,095	9,887,185	9,887,185	9,854,647	237,552	2.47%
Pupil Transportation	909,949	927,807	954,823	954,823	954,823	27,016	2.91%
Employee Benefits, Transfers, Debt	4,006,939	4,700,644	4,707,848	4,697,847	4,697,575	(3,069)	-0.07%
Community Services	0	1,150	1,150	1,150	1,150	0	0.00%
Debt Services	1,174,638	1,172,488	1,296,000	1,296,000	1,296,000	123,512	10.53%
Transfers to Capital	1,758,774	100,000	150,000	150,000	150,000	50,000	50.00%
Transfers to Special Aid	44,894	46,527	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,939,396	\$18,767,487	\$19,300,796	\$19,300,796	\$19,267,986	\$500,499	2.67%


Decrease of \$32,810



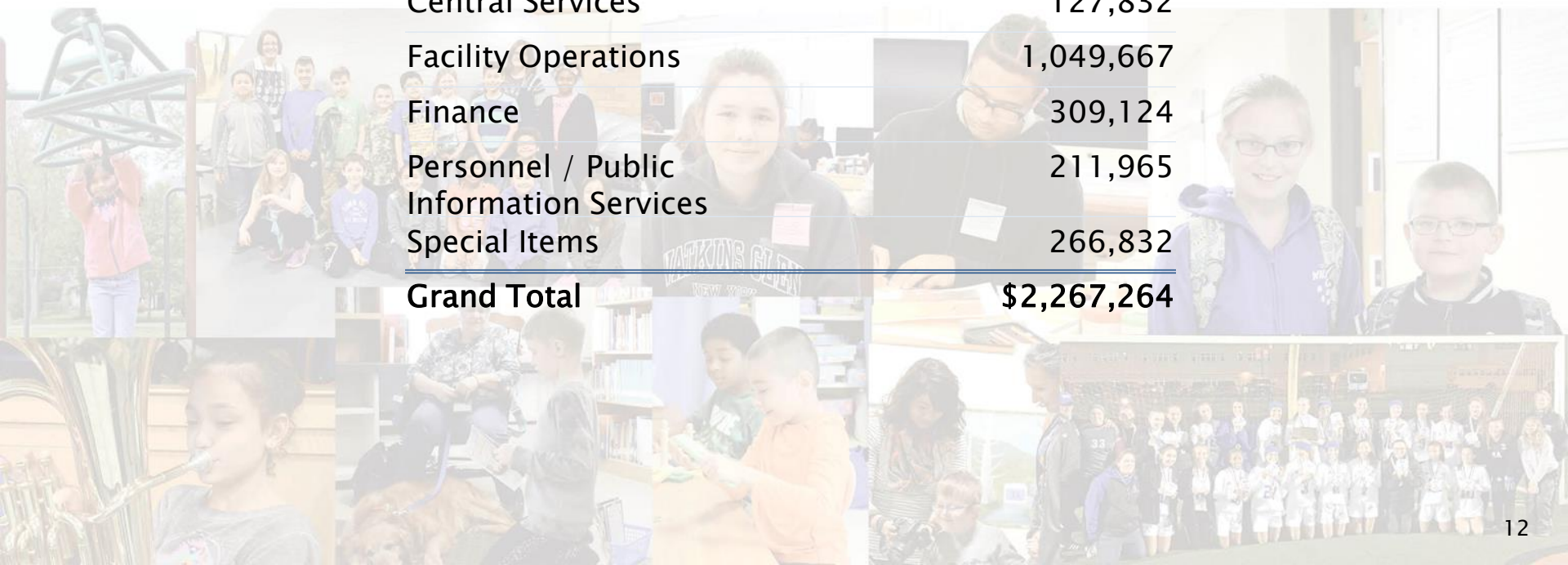
Summary by Function



General Support



2019-20 Proposed Budget	Total
Board of Education	20,548
Central Administration	281,296
Central Services	127,832
Facility Operations	1,049,667
Finance	309,124
Personnel / Public	211,965
Information Services	266,832
Special Items	266,832
Grand Total	\$2,267,264



What do we know about General Support?

Board of Education

- Membership in Monroe County School Boards and New York State School Boards Associations
- BOCES Policy Maintenance (Erie I BOCES)
- Legal Notices, Board Clerk Expenses, Annual Voting Expenses

Central Administration

- Superintendent's Office: salaries and benefits, supplies, professional development

Finance

- Business Office: salaries and benefits, supplies
- Auditing: internal auditor, external auditor, claims auditor
- Fiscal Planning and Advisory Services
- Tax Collection
- Treasury and Purchasing Functions

General Support (Continued)

Other Costs

- Legal Expenses, including Labor Relations Service (Monroe #2 BOCES)
- Personnel: recruiting and fingerprinting (Monroe #2 BOCES)
- Public Information: newsletters, calendars, and legal notices
- Central Data Processing: financial management system
- Liability and Property Insurance
- BOCES Administrative Costs




Facilities Staffing (Current)

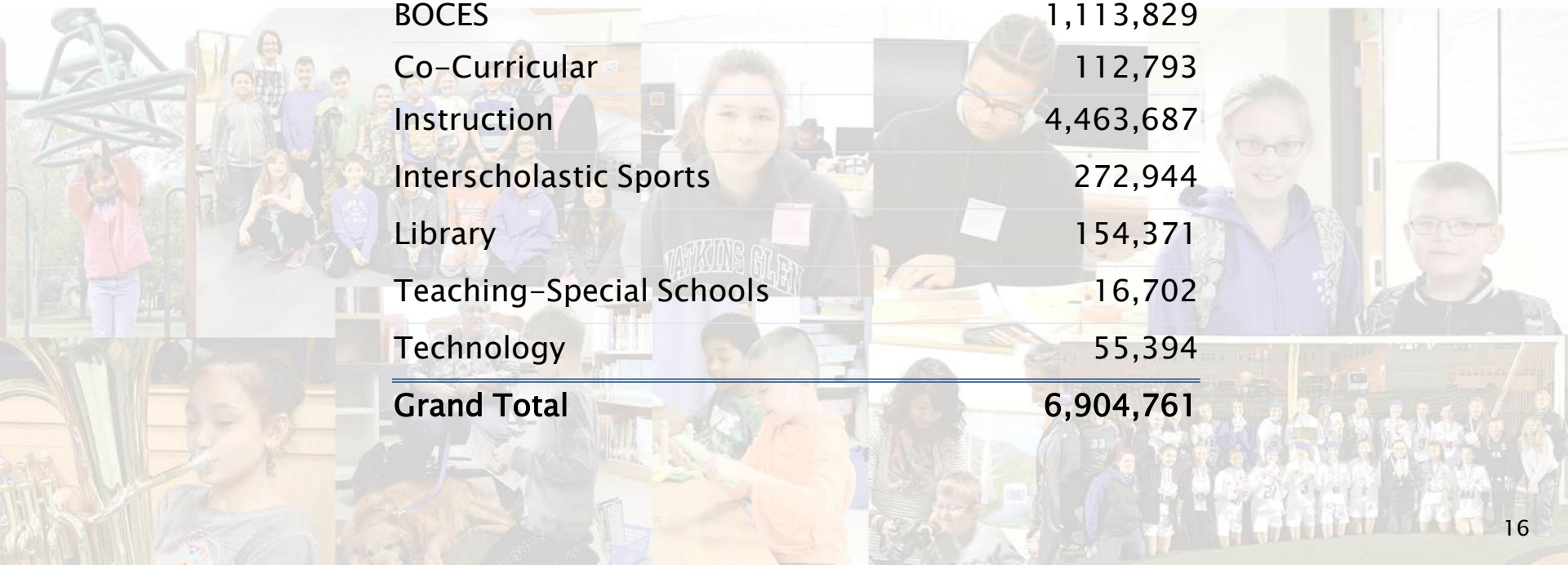
Staff	Full-Time Equivalents (FTEs)	
Director, Facilities and Transportation	0.5	
Custodians, Assistant Custodians, and Cleaners	AM	PM
Head Custodian	1.0	
MS/HS	1.0	3.0
T. J. Connor	1.0	2.0
Maintenance Mechanics I and III	3.0	
Clerical	0.5	



Instruction: Teaching, Library, Technology, Administrative, Interscholastics, Co-Curricular, BOCES



2019-2020 Proposed Budget	Total
Administration & Improvement	715,041
BOCES	1,113,829
Co-Curricular	112,793
Instruction	4,463,687
Interscholastic Sports	272,944
Library	154,371
Teaching-Special Schools	16,702
Technology	55,394
Grand Total	6,904,761



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)

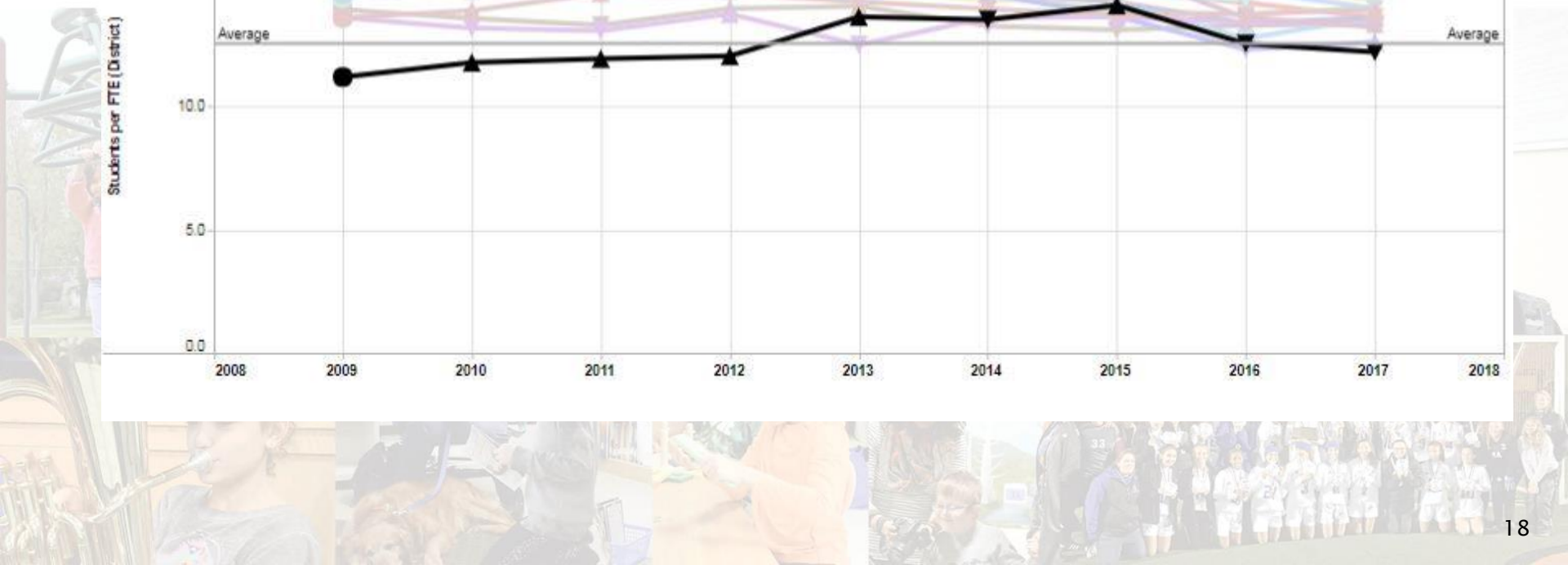
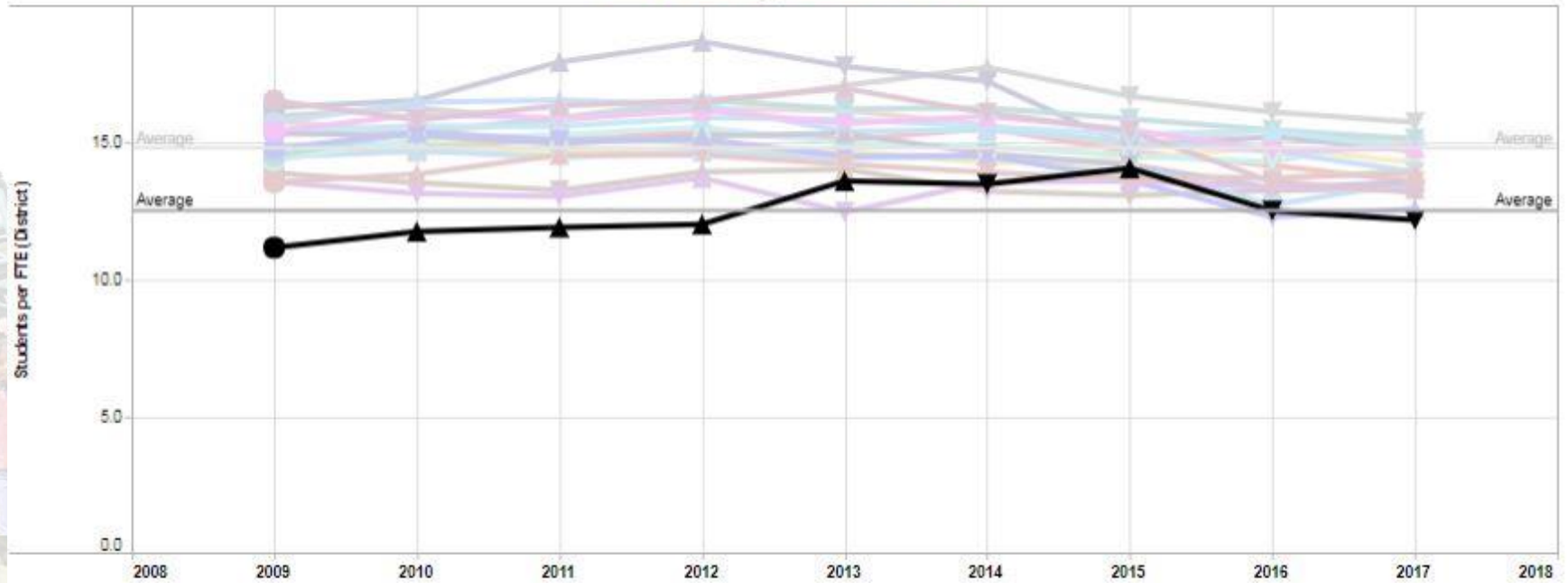
*As of 12/2016 – All students receiving instruction in a general education setting with or without special education services; would not include students who are accessing special class (self-contained) services

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



Class Size Considerations: K-6

Grade	Actual Enrollment 2018-2019 (2.21.19)	Actual No. of Sections 2018-2019	Projected Enrollment 2019-2020	No. of Sections 2019-2020
K	43-2 = 41	3	50	3
1	48+1 = 49	3	41	3
2	51-2=49	3	49	3
3	55-3=52 (1 student 12:1:1)	3 ^{1, 2}	49	3
	AVERAGE CLASS SIZE = 15.9 (191 students with 12 teachers)		AVERAGE CLASS SIZE = 15.9 (191 students with 12 teachers)	
4	45-1=44 (2 students 12:1:1)	3 ²	52 (1 student 12:1:1)	3
5	51+1=52 (3 students 12:1:1)	4 ²	44 (2 students 12:1:1)	3
	AVERAGE CLASS SIZE = 13.7 (96 students with 7 teachers)		AVERAGE CLASS SIZE = 16 (96 students with 6 teachers)	
6	59-1=58	3	52 (3 students 12:1:1)	3 or 4
	AVERAGE CLASS SIZE = 19.3 (58 students with 3 teachers)		AVERAGE CLASS SIZE = 17.3/13 (52 students with 3/4 teachers)	
TOTAL		22		21 or 22

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

²Self-contained class; additional 1.0 FTE special education teacher

Elementary Instructional Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Grades K–5 Teachers (classroom [18.0], academic intervention [4.6], special areas [4.3], and contingent staffing [0.4 ¹])	27.3 (compared to 28.1 in February 2018) 5 th grade in 2019–2020 = less one section (-1) Specials increased from 3.9 to 4.3 FTE (+0.4) Contingent staffing at 0.4 FTE (-0.2)
Paraprofessionals (teacher aides [6.0], teaching assistant [1.0] computer support [1.0], and security worker [0.5])	8.5 (compared to 7.5 in February 2018)
Library	1.0

¹ Reflects contingent staffing of 0.4 FTE for minor increases in specials

Student Enrollment: 294 (projected for 2019–2020)

Class Size Considerations: 7-12

Grade	Actual Enrollment 2018-2019 (2.21.19)	Actual No. of Sections 2018-2019	Projected Enrollment 2019-2020	No. of Sections 2019-2020
7	58+1=59	3	58	3
8	41+1=42	2	59	3
	AVERAGE CLASS SIZE = 20.2 (101 students with 5 sections)		AVERAGE CLASS SIZE = 19.5 (117 students with 6 sections)	
9	43	2	42	2
10	42-1=41	2	43	2
11	52	3	41	2
12	45	2	52	3
	AVERAGE CLASS SIZE = 20.1 (181 students with 9 sections)		AVERAGE CLASS SIZE = 19.8 (178 students with 9 sections)	
TOTAL		14		15

Secondary Instructional Staffing (Current)

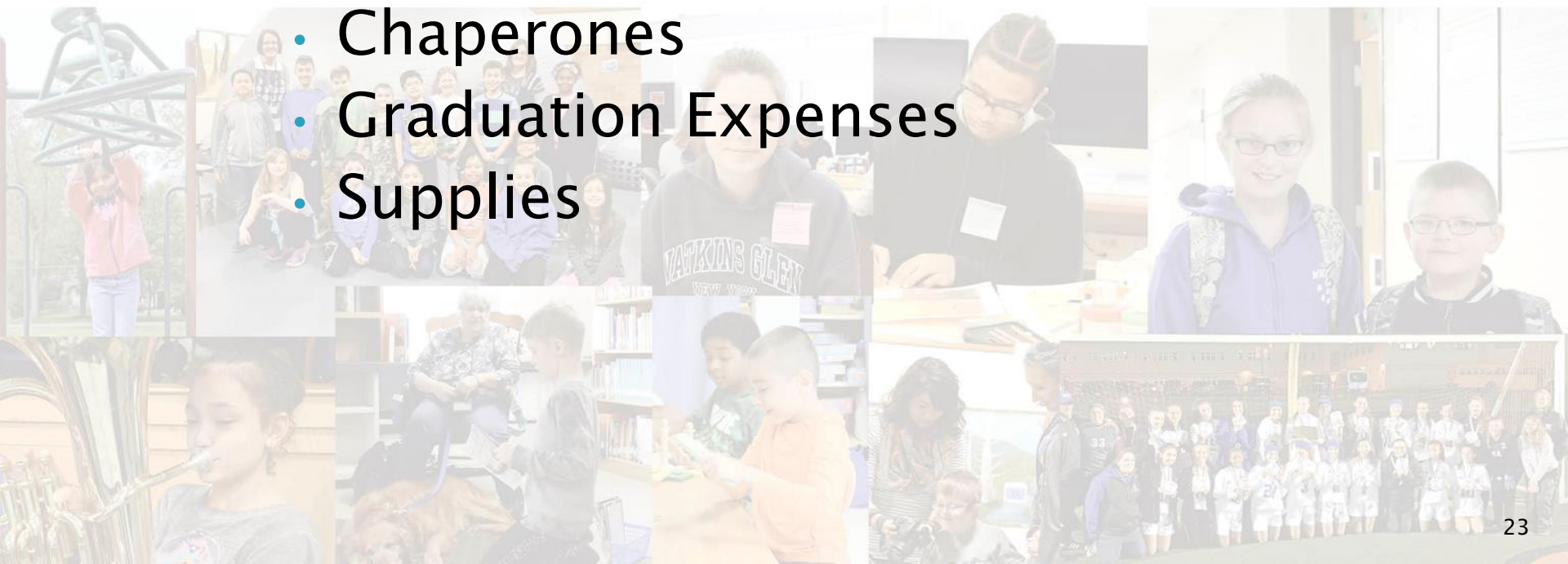
Staff	Full-Time Equivalents (FTEs)
Grades 6–12 Teachers (core and elective [27.2], intervention [2.5] grade six [3.0/4.0], ESOL [1.4], teacher center director [0.6], and contingent staffing [0.4 ²])	35.1 / 36.1 (compared to 34.5 in February 2018) Reflects increase in Family and Consumer Science (0.3), Music (0.2), and Physical Education (0.1)
Paraprofessionals (teacher aides [3.0], teaching assistant [1.0], security worker [0.5], and office clerks [3.0])	7.5 (compared to 6.5 in February 2018)
Library	1.0

¹ Reflects contingent staffing of 0.4 FTE for minor increases in electives

Student Enrollment: 352 (projected for 2019–2020)

Instruction: Co-curricular

- Advisors
 - 33 High School, 8 Middle School, and 10 Elementary
- Chaperones
- Graduation Expenses
- Supplies



Instruction: Interscholastic Sports

- Coaches
 - 10 Modified, 8 Junior Varsity, 13 Varsity, 4 Assistant Coaches, and 2 Intramural Coaches (for four sports)
- Chaperones
- Athletic Director (0.4 FTE release)
- Officials and Athletic Trainer
- Supplies, Equipment, and Uniforms
- Event Fees and Memberships

Instruction: Special Education, Occupational Education, and PPS

2019–20 Proposed Budget

Total

BOCES	1,296,846
Guidance	146,687
Health Services	165,710
Psychologists	89,630
Social Workers	146,208
Special Education	1,104,805
Grand Total	\$2,949,886

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: 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: Special Education Staffing

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

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

¹ 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: Additional Pupil Personnel Staffing

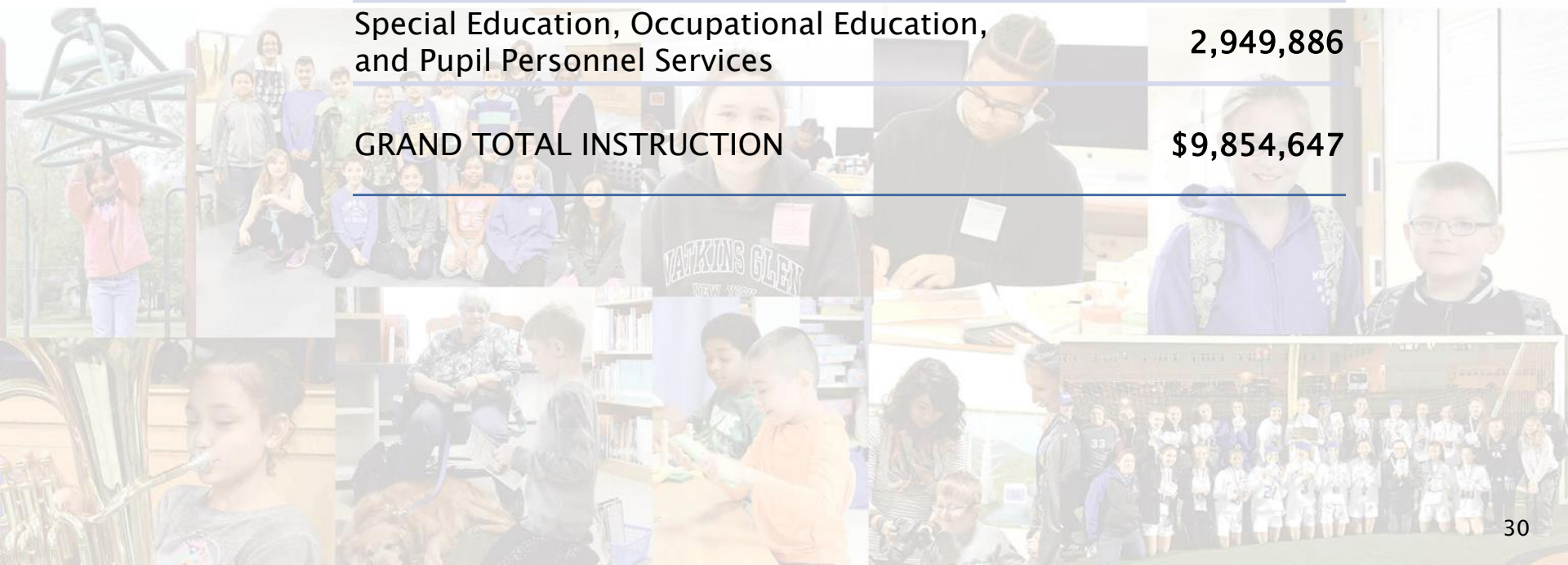
Staff	Full-Time Equivalents (FTEs)
Psychologist	2.0
Social Workers	2.0
School Counselors	2.0 ¹
Secretary (School Counselor)	1.0
School Nurses (Registered Nurses)	2.0
Licensed Practical Nurse	1.0

¹ 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: Grand Total



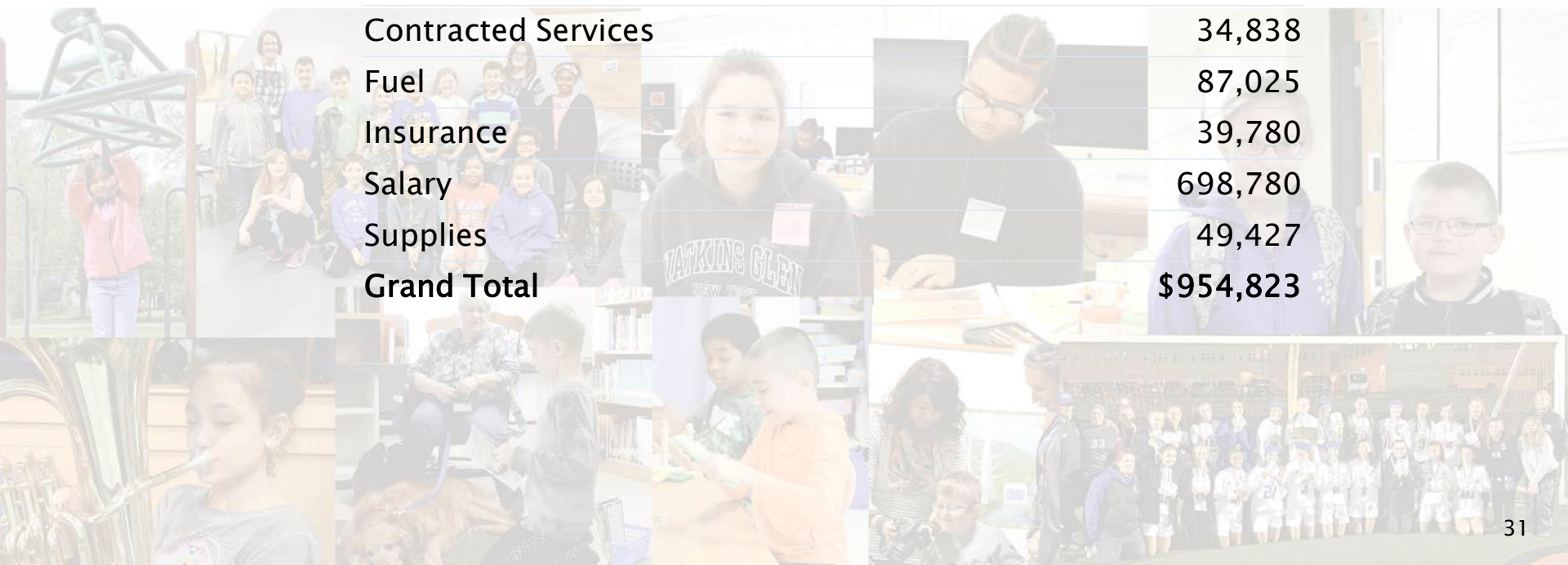
2019-20 Proposed Budget	Total
Teaching, Library, Technology, Administrative, Interscholastics, and Co-Curricular	6,904,761
Special Education, Occupational Education, and Pupil Personnel Services	2,949,886
GRAND TOTAL INSTRUCTION	\$9,854,647



Transportation

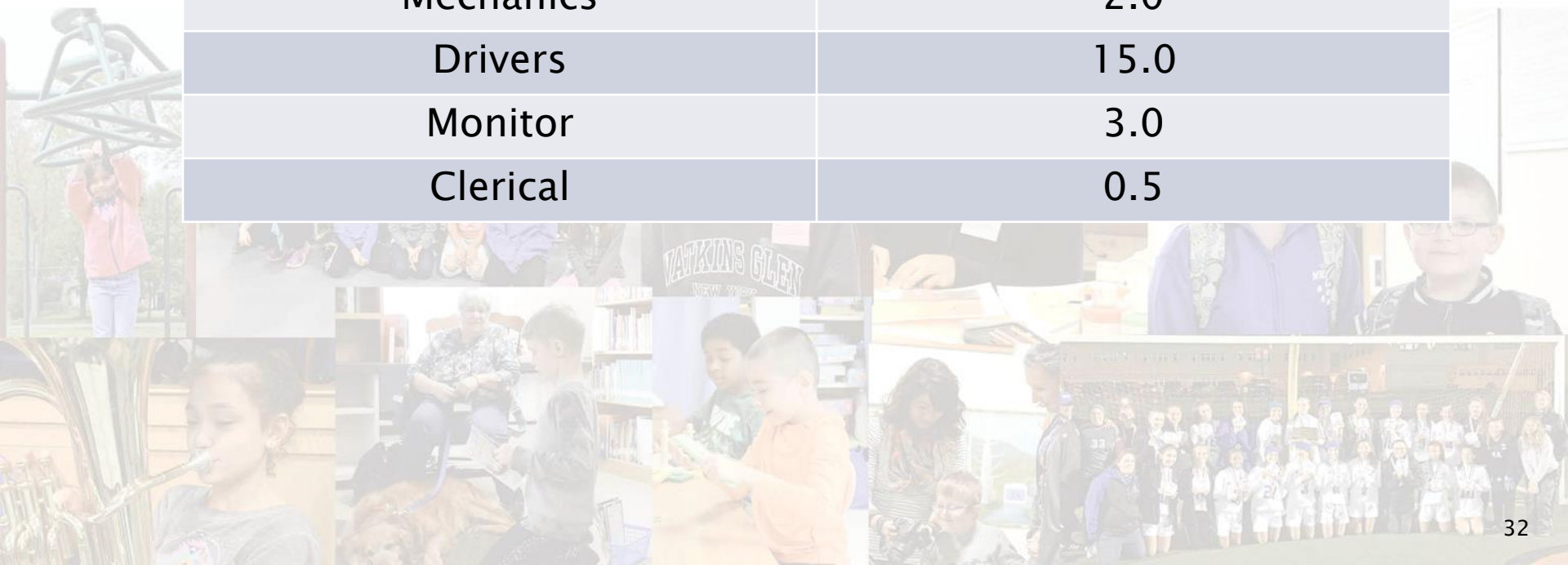


2019-20 Proposed Budget	Total
BOCES	3,322
Bus Garage	41,651
Contracted Services	34,838
Fuel	87,025
Insurance	39,780
Salary	698,780
Supplies	49,427
Grand Total	\$954,823



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



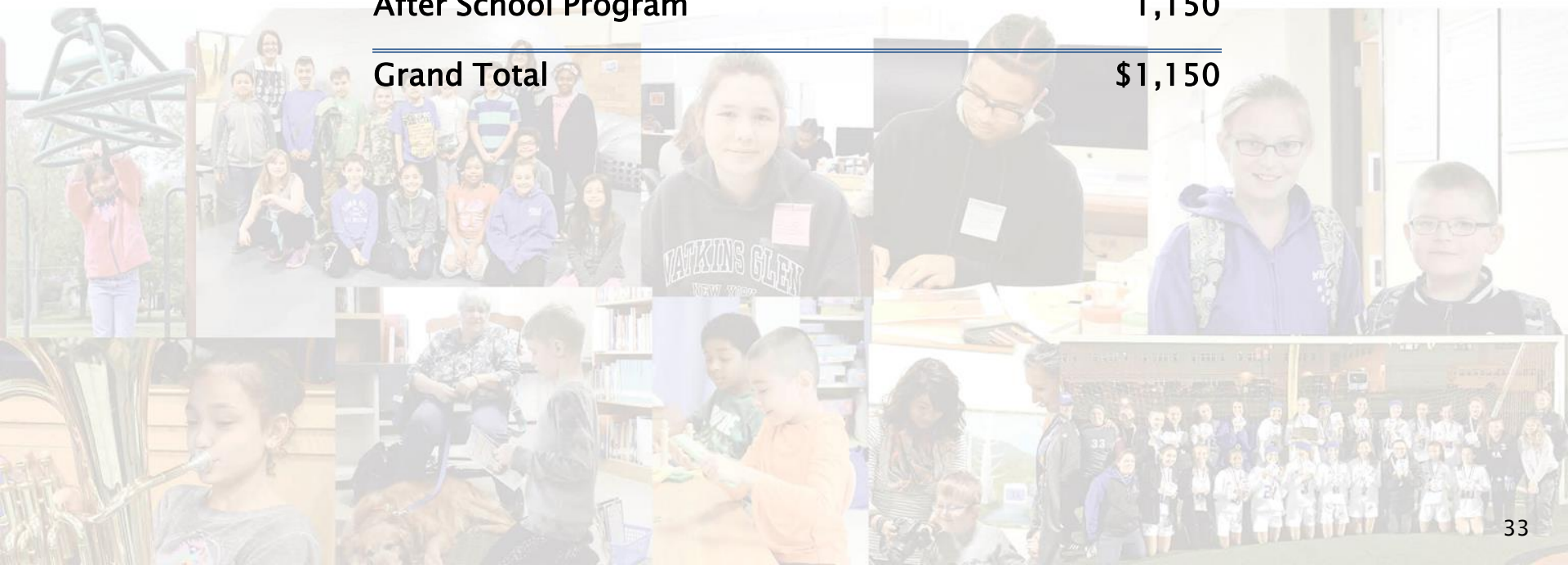
Community Services (\$1,150)



2019-20 Proposed Budget	Total
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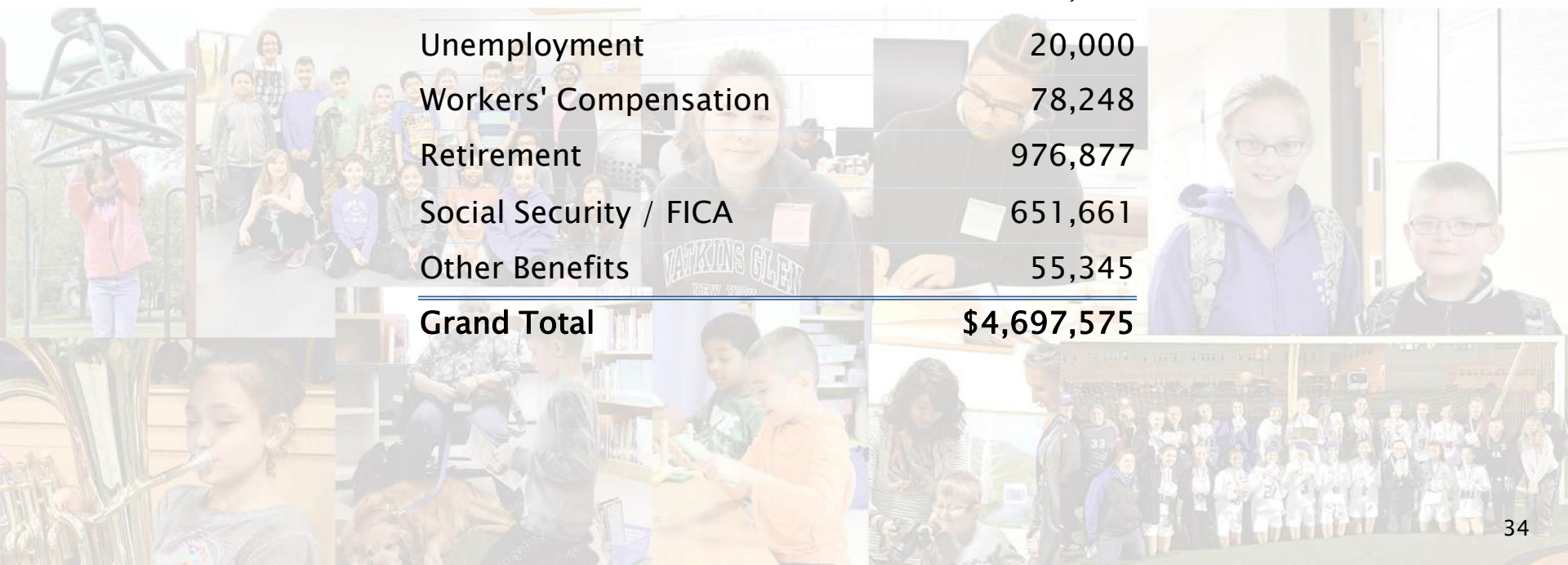
After School Program	1,150
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Grand Total	\$1,150
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Benefits

2019-20 Proposed Budget	Total
Health Insurance	2,912,414
Life Insurance	3,030
Unemployment	20,000
Workers' Compensation	78,248
Retirement	976,877
Social Security / FICA	651,661
Other Benefits	55,345
Grand Total	\$4,697,575



Transfers and Debt Service

2019-20 Proposed Budget

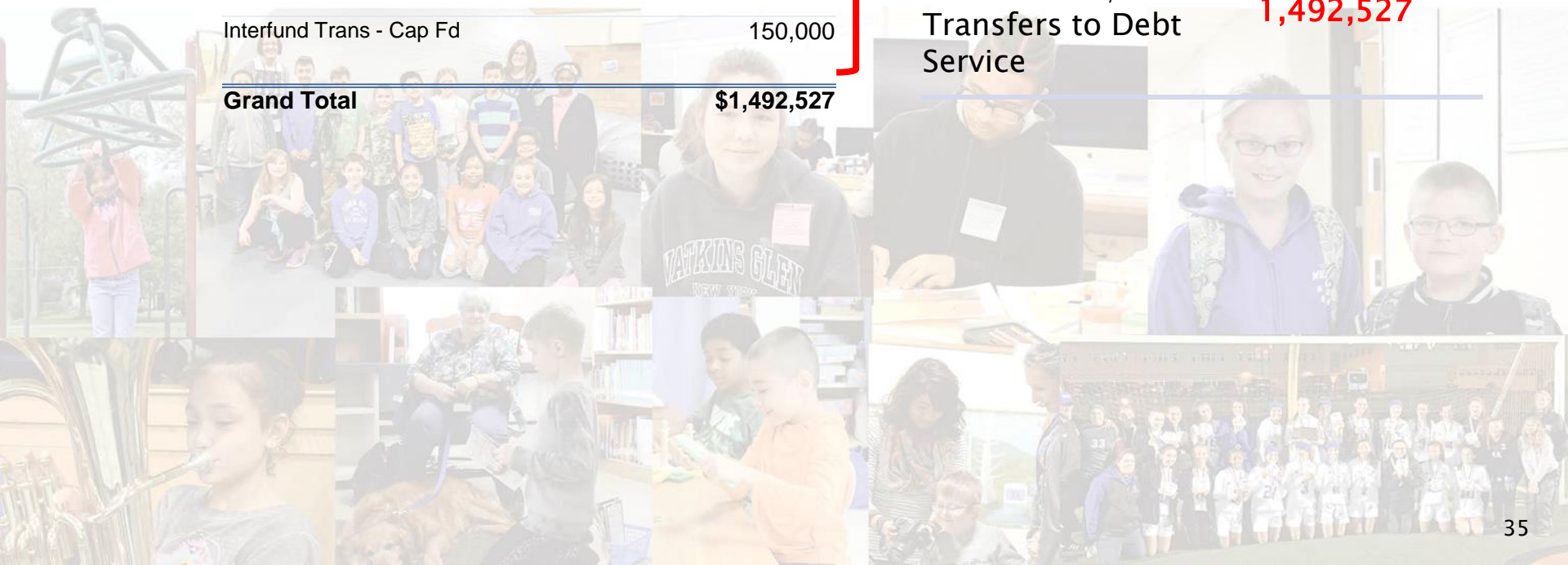
Interfund Trans – DebtSvc	1,296,000
Interfund Trans - SpecAid	46,527
Interfund Trans - Cap Fd	150,000
Grand Total	\$1,492,527

2019-20 Budget

Total

Debt Service/
Transfers to Debt
Service

1,492,527



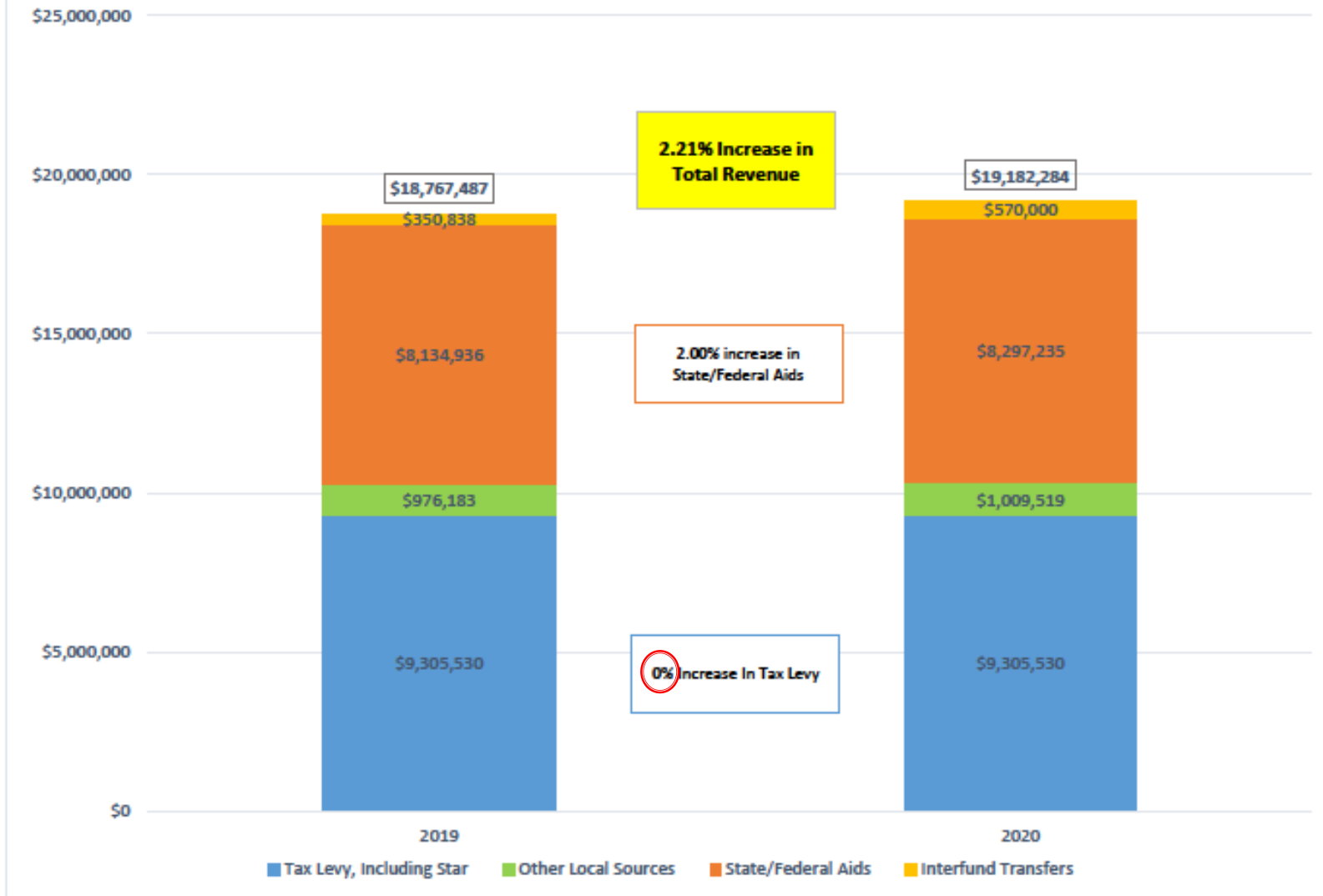
Major Revenue Assumptions 2019-2020

- 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%
 - Employees Retirement System – 14.9%
 - 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)

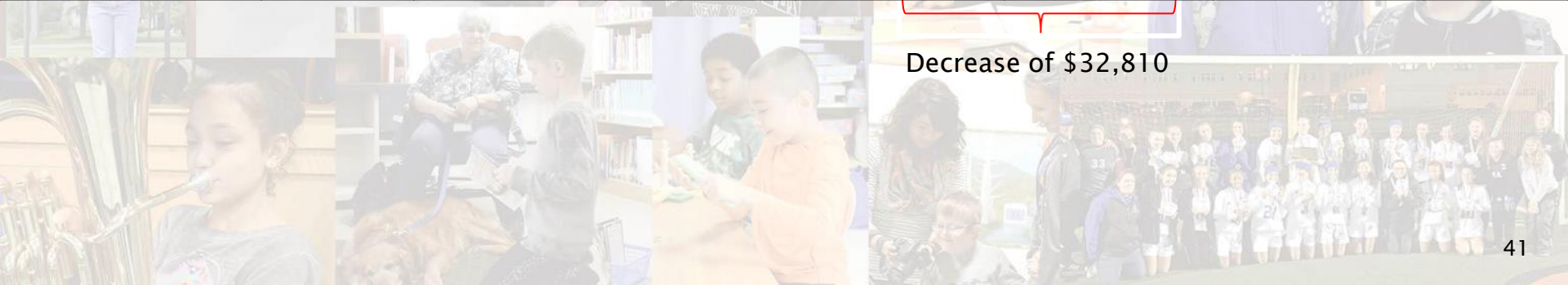
- General Support
- Capital/Debt Service
- Facilities/Pupil Transportation
- Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology
- Community Service
- Employee Benefits

2019-20 PROPOSED BUDGET

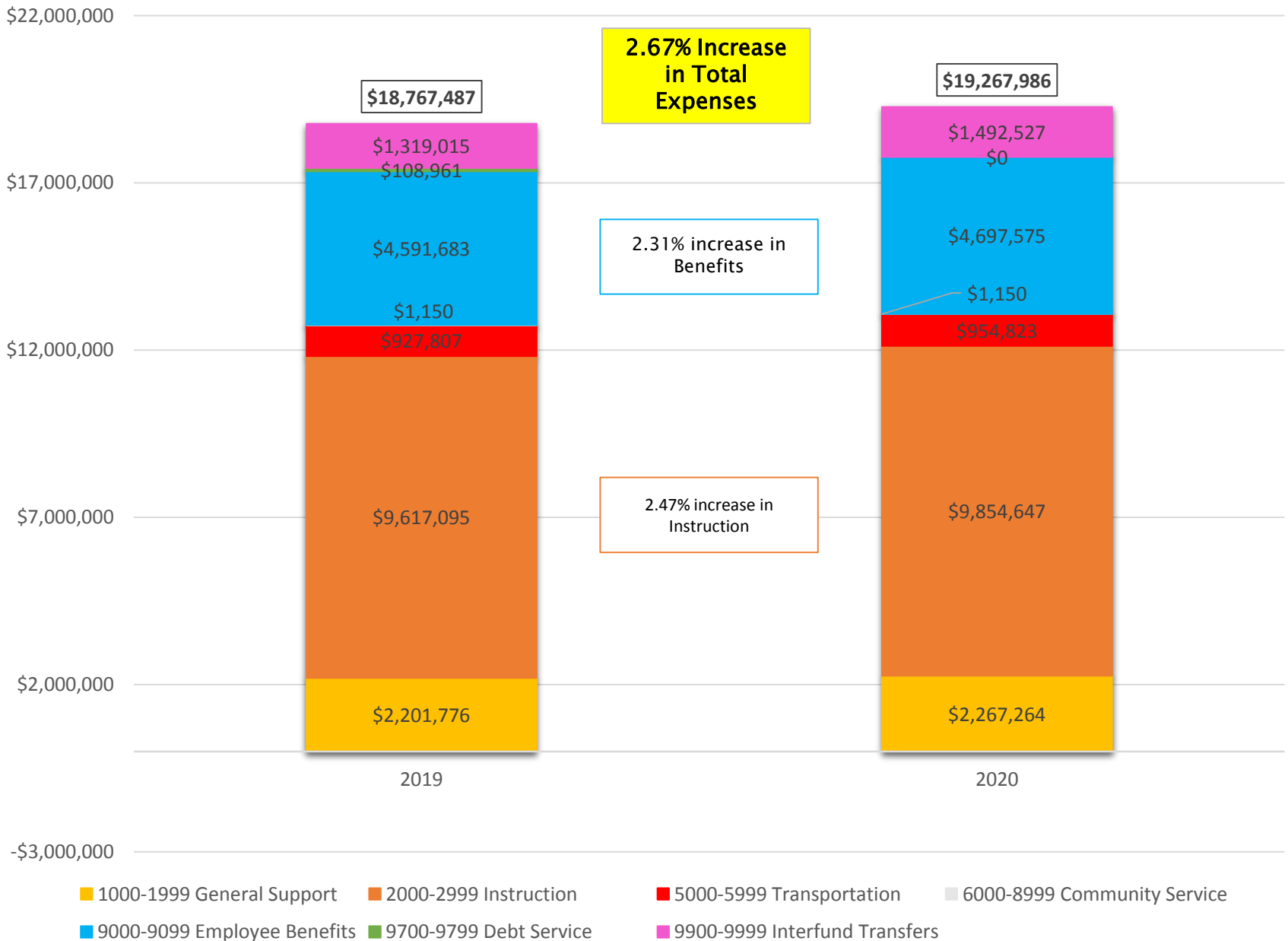
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Decrease of \$32,810



2018-19 vs 2019-20 Projected Expenses



Next Steps



- Amount of Foundation Aid will be shared through Governor's Budget when available (on or around March 31)
- Amount of Expense-Based Aids have been updated to actual expenses
- Updated draft budget scenarios (reflecting updated expense-based aids) with a summary sheet are shared for review at Budget Workshop as follows:
 - Budget with 0% levy;
 - Budget with 1% levy; and
 - Budget with 2% levy
- "Budget Presentation Report" for 1% levy is provided for reference

2019–2020 Budget Development Process

April 4, 2019 – Budget Workshop

- Determination of 2019–2020 budget amount based on available revenue

April 8, 2019 – Regular Meeting

- Adoption of 2019–2020 budget