

Wheatland-Chili Central Schools 2019–2020 Budget Development

2019–2020 Adoption of Proposed Budget

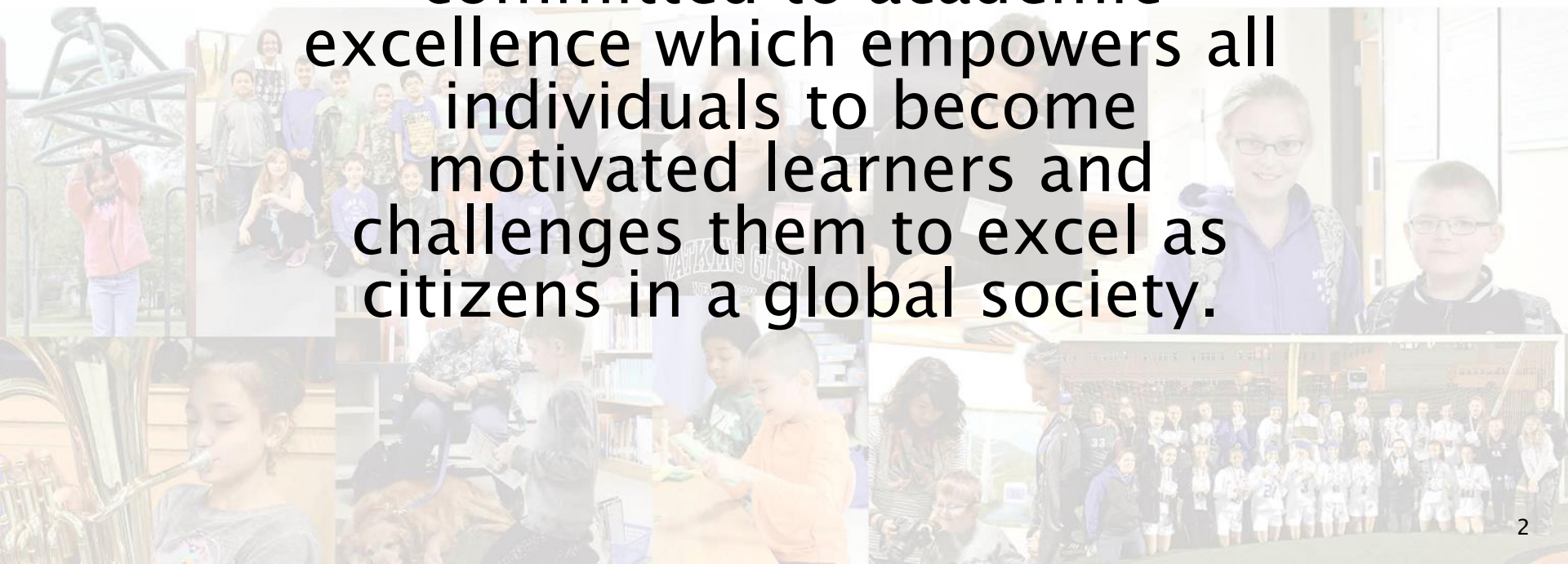
April 8, 2019 Board of
Education Meeting

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

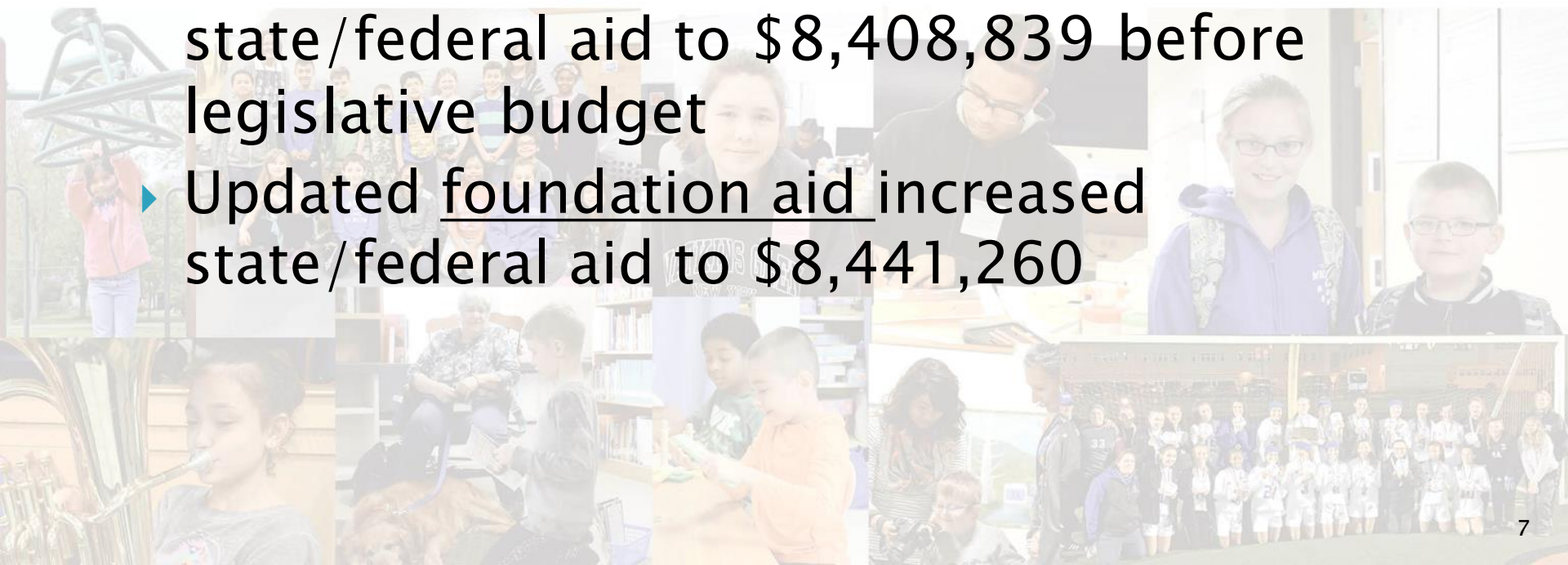
Date	Presentation
January 7	General Support, Capital/Debt Service
January 22 (Tues.)	Facilities and Transportation
February 11	Instruction (Pupil Services, Special Education, BOCES)
February 25	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology, BOCES) and Employee Benefits
March 11	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

2019-20 Governor's School Aid Proposal (March 2019)

Aid Category	2018-19 Budget	2019-20 March Budget	Change	% Change
General Purpose Aids	\$4,524,699	\$4,622,215	97,516	2.2%
Foundation Aid	4,322,776	4,420,292	97,516	2.2%
* (Includes the state portion of Medicaid)	20,000	20,000	-	0.0%
Charter School Transition Aid	-	-	-	N/A
High Tax Aid	181,923	181,923	-	0.0%
Reorganization Incentive Operating Aid	-	-	-	N/A
Academic Enhancement Aid	-	-	-	N/A
* Expense-Based Aids	\$3,155,734	\$3,357,201	201,467	6.0%
Building Aid	1,135,799	1,203,487	67,688	5.6%
Reorganization Incentive Building Aid	-	-	-	N/A
* Transportation Aid (including summer)	723,573	731,840	8,267	1.1%
* BOCES Aid	1,054,177	1,170,000	115,823	9.9%
Non-BOCES Special Services Aid	-	-	-	N/A
Private Excess Cost Aid	122,023	125,295	3,272	2.6%
Public Excess Cost High Cost Aid	120,162	126,579	6,417	5.1%
Supplemental Public Excess Cost Aid	-	-	-	N/A
Other Aids	350,024	\$441,844	91,820	20.8%
Computer Software Aid	10,437	9,677	(760)	-7.9%
Library Material Aid	4,369	4,038	(331)	-8.2%
Textbook Aid	40,542	37,630	(2,912)	-7.7%
Hardware and Technology Aid	10,471	9,599	(872)	-9.1%
Full Day-Kindergarten Conversion Aid	-	-	-	N/A
Universal Prekindergarten Aid	-	-	-	N/A
* Includes Deduction for Certain Students	(46,655)	(20,002)	26,653	(1)
Urban-Suburban Transfer Aid	330,860	400,902	70,042	0
Community Schools Aid	-	-	-	-
* Gap Elimination Adjustment (GEA)	\$0	\$0	\$0	N/A
Federal Aid	-	-	-	0.0%
TOTAL AID	\$8,030,457	\$8,421,260	\$390,803	4.6%

Updated NYS School Aid

- ▶ Budget shared at March 25, 2019 meeting was based on state/federal aid of \$8,297,235
- ▶ Updated expense-based aid increased state/federal aid to \$8,408,839 before legislative budget
- ▶ Updated foundation aid increased state/federal aid to \$8,441,260



Summary of Revenue Adjustments

Revenue Type	Shared 3.25.19 2% Levy	Adjusted Expense-Based Aids 2% Levy	Adjusted Foundation Aid 2% Levy
Tax Levy, including STAR	9,491,640	9,491,640	9,491,640
State/Federal Aids with Building Aid	8,297,235	8,408,839	8,441,260
All other Revenues	1,009,519	1,019,519	1,019,519
ERS Reserve/Other	300,000	300,000	300,000
Appropriated Fund Balance	270,000	270,000	270,000
	19,368,394	19,489,997	19,522,419

2018-19 vs 2019-20 Projected Revenues



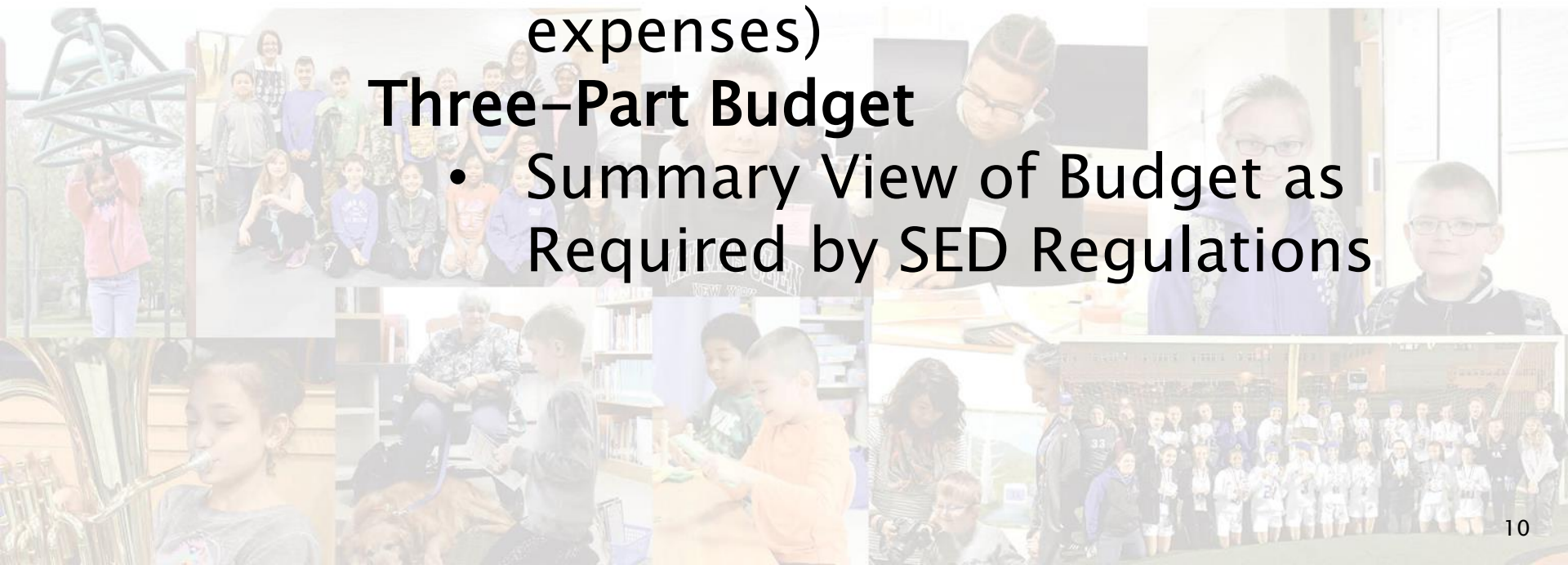
Budget Views

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.

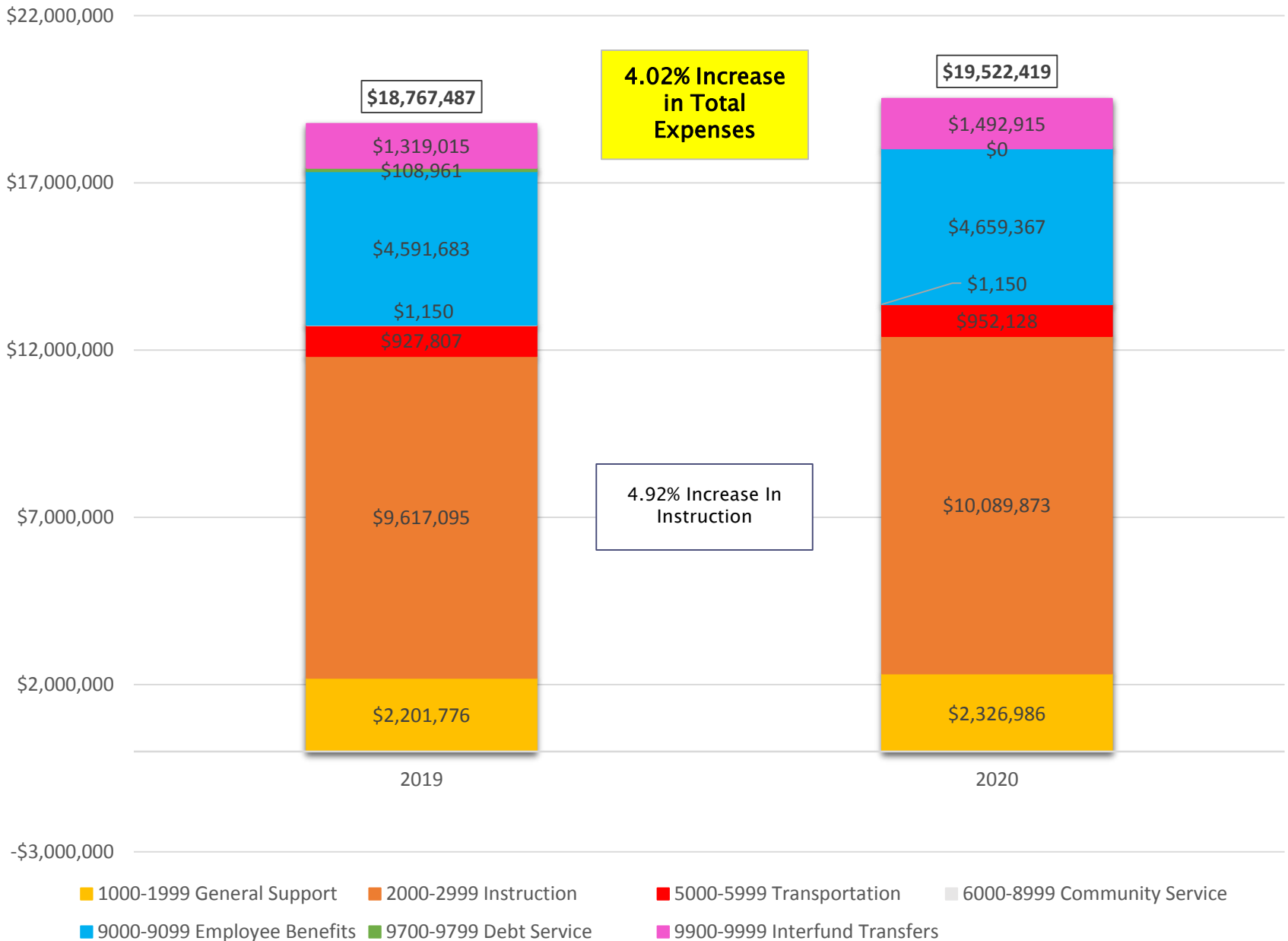
2019-20 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

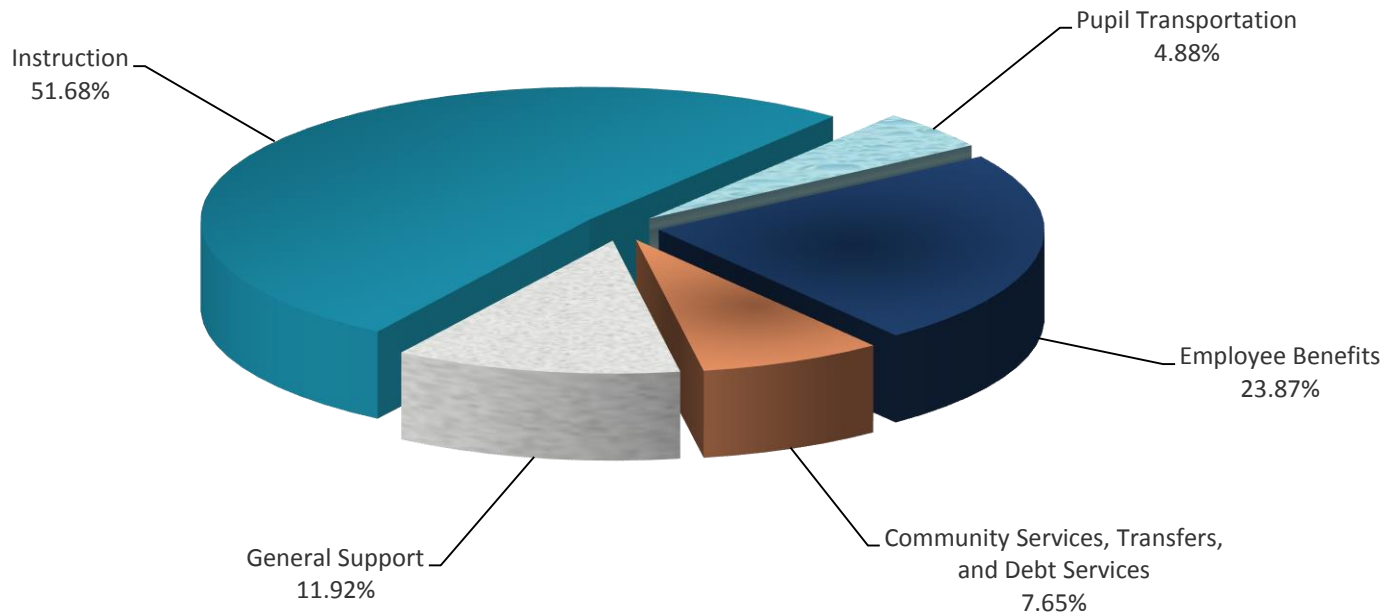
	Actual Expenditures 2017-18	Adopted Budget 2018-19	Projected Expense 2019-20	Projected Expense 2019-20 - Update 1/22/19	Projected Expense 2019-20 - Update 2/25/19	Projected Expense 2019-20 - Update 4/8/19	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,183,406	2,201,776	2,257,263	2,267,264	2,267,264	2,326,986	125,210	5.69%
Instruction	9,860,796	9,617,095	9,887,185	9,887,185	9,854,647	10,089,873	472,778	4.92%
Pupil Transportation	909,949	927,807	954,823	954,823	954,823	952,128	24,321	2.62%
Employee Benefits, Transfers, Debt	4,006,939	4,700,644	4,707,848	4,697,847	4,697,575	4,659,367	(41,277)	-0.88%
Community Services	0	1,150	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	1,296,388	123,900	10.57%
Transfers to Capital	1,758,774	100,000	150,000	150,000	150,000	150,000	50,000	50.00%
Transfers to Special Aid	44,894	46,527	46,527	46,527	46,527	46,527	0	0.00%
TOTAL	\$19,939,396	\$18,767,487	\$19,300,796	\$19,300,796	\$19,267,986	\$19,522,419	\$754,932	4.02%



2018-19 vs 2019-20 Projected Expenses



Summary by Function



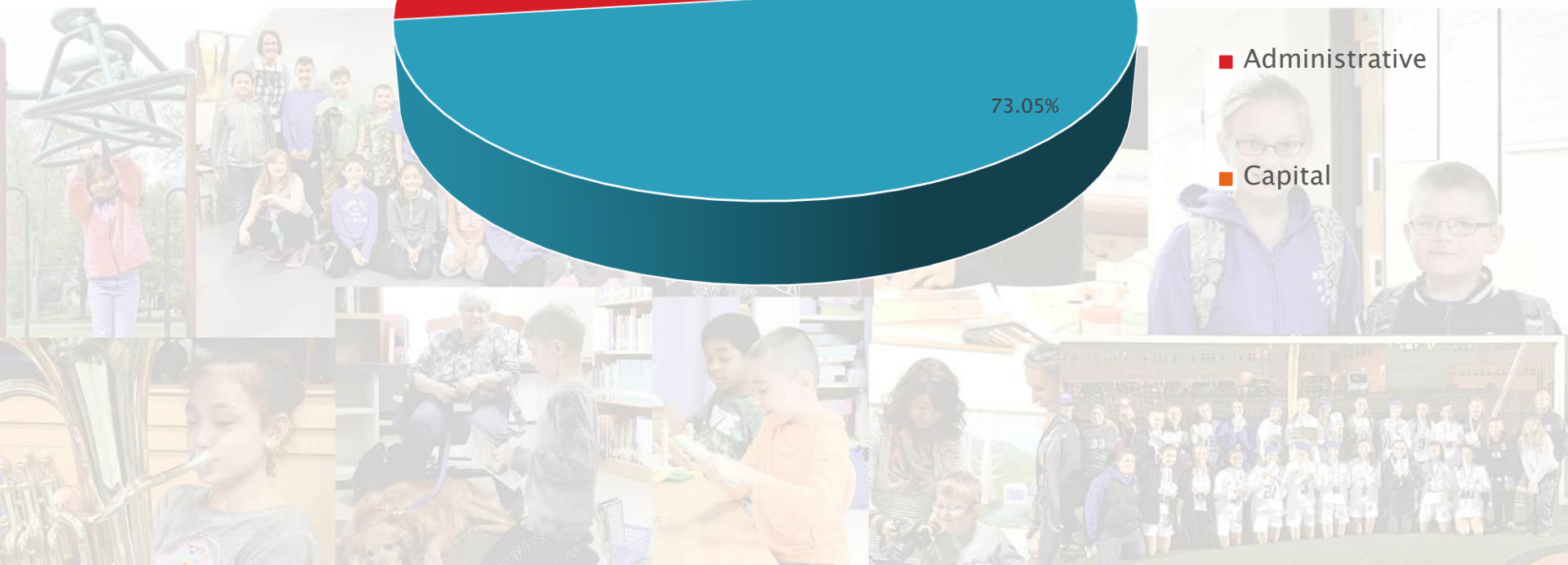
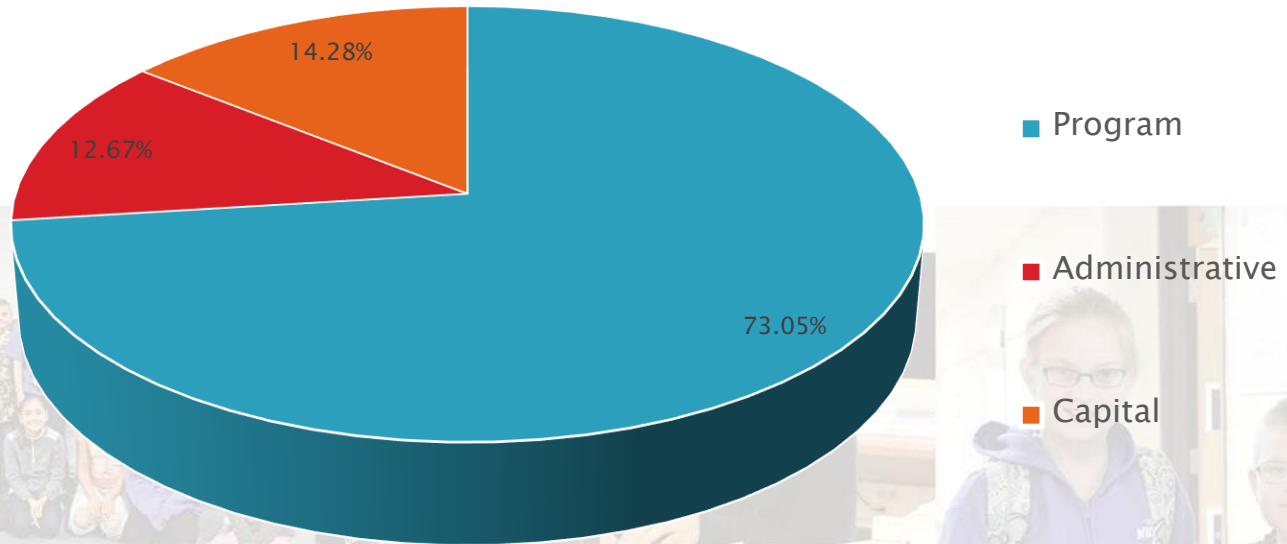
Three-Part Budget (Function Codes)

Budget Type	Components
Administrative	Overall general support and management of the operations of the District: <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	Largest portion of all planned expenditures for instruction and support services: <ul style="list-style-type: none">• Instructional, co-curricular, and athletic programs• Counseling and health services• Pupil transportation
Capital	Costs associated with maintaining facilities and grounds: <ul style="list-style-type: none">• Building and equipment repairs• Custodial and maintenance supplies• Utilities• Debt service

Three-Part Budget

Component	2018-2019 Proposed	% of Budget	2019-2020 Proposed	% of Budget
Program				
<i>Instructional</i> , co-curricular, and athletic programs; counseling and health services; and pupil transportation	\$13,762,948	73.33%	\$14,261,020	73.05%
Administrative				
<i>Board of Education costs</i> , central and school administration, finance (including tax collection, purchasing, <i>legal</i> and auditing expenses), curriculum development, and BOCES administrative expenses	\$2,317,564	12.35%	\$2,473,739	12.67%
Capital				
Building and equipment repairs, custodial and maintenance supplies, utilities, <i>and debt service</i>	\$2,686,975	14.32%	\$2,787,660	14.28%
Total	\$18,767,487	100%	\$19,522,419	100%

Three-Part Budget



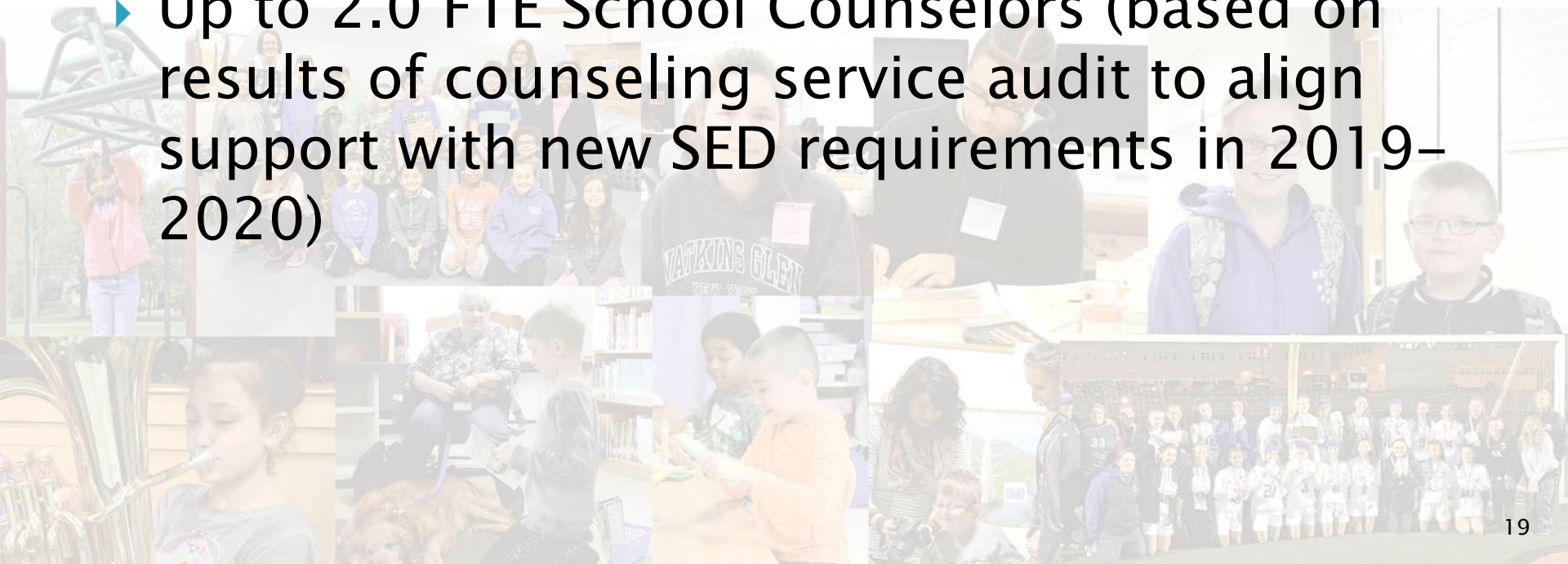
What do we know about the 2019–2020 Budget?

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)

What additions were made to the 2019–2020 budget to support students?

- ▶ 1.0 FTE Special Education Teacher – Sixth grade special class
- ▶ Up to 2.0 FTE School Counselors (based on results of counseling service audit to align support with new SED requirements in 2019–2020)



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 ²
	AVERAGE CLASS SIZE = 19.3 (58 students with 3 teachers)		AVERAGE CLASS SIZE = 17.3 (52 students with 3 teachers)	
TOTAL		22		21

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

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

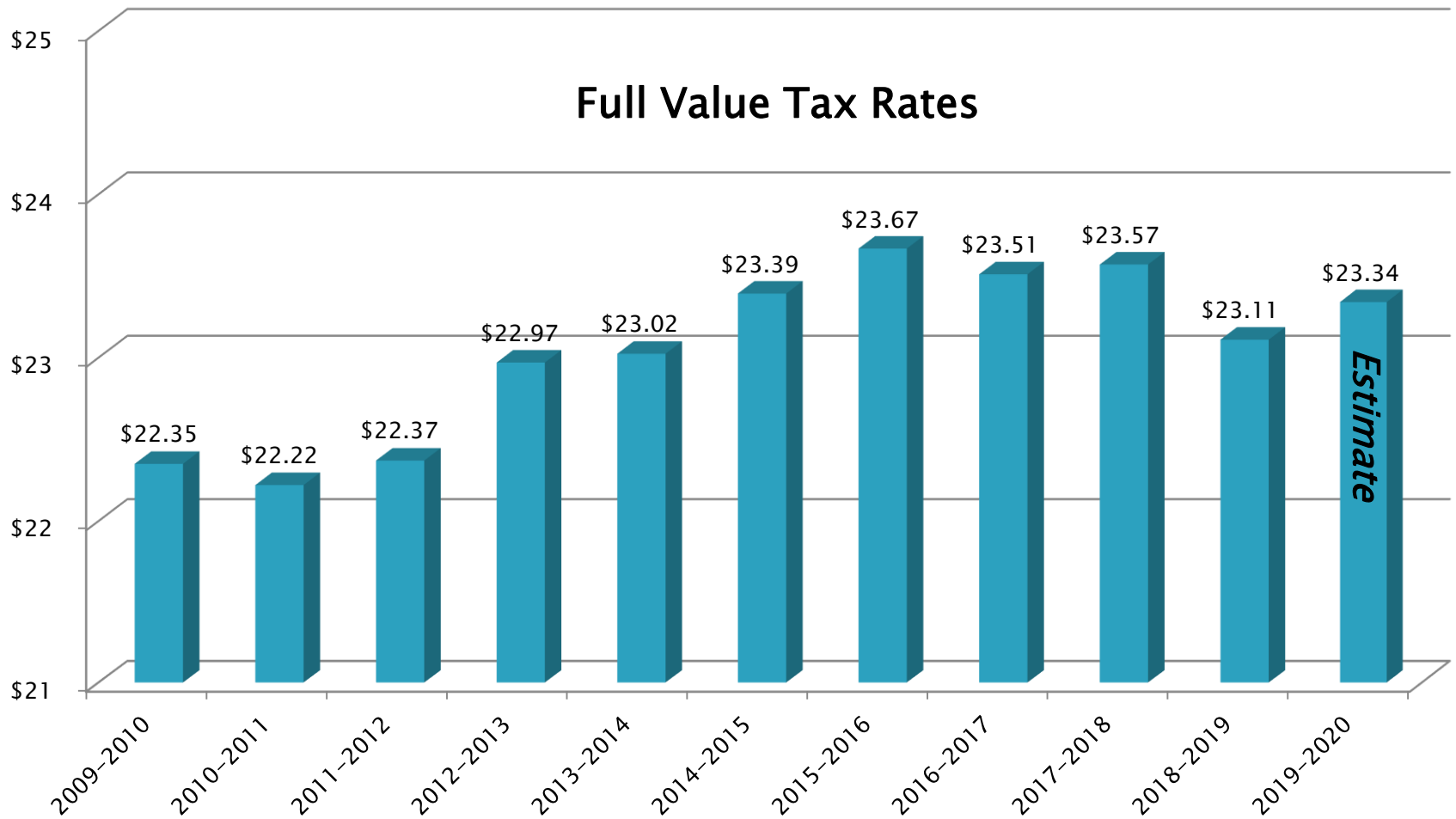
Class Size Considerations: 7-12

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

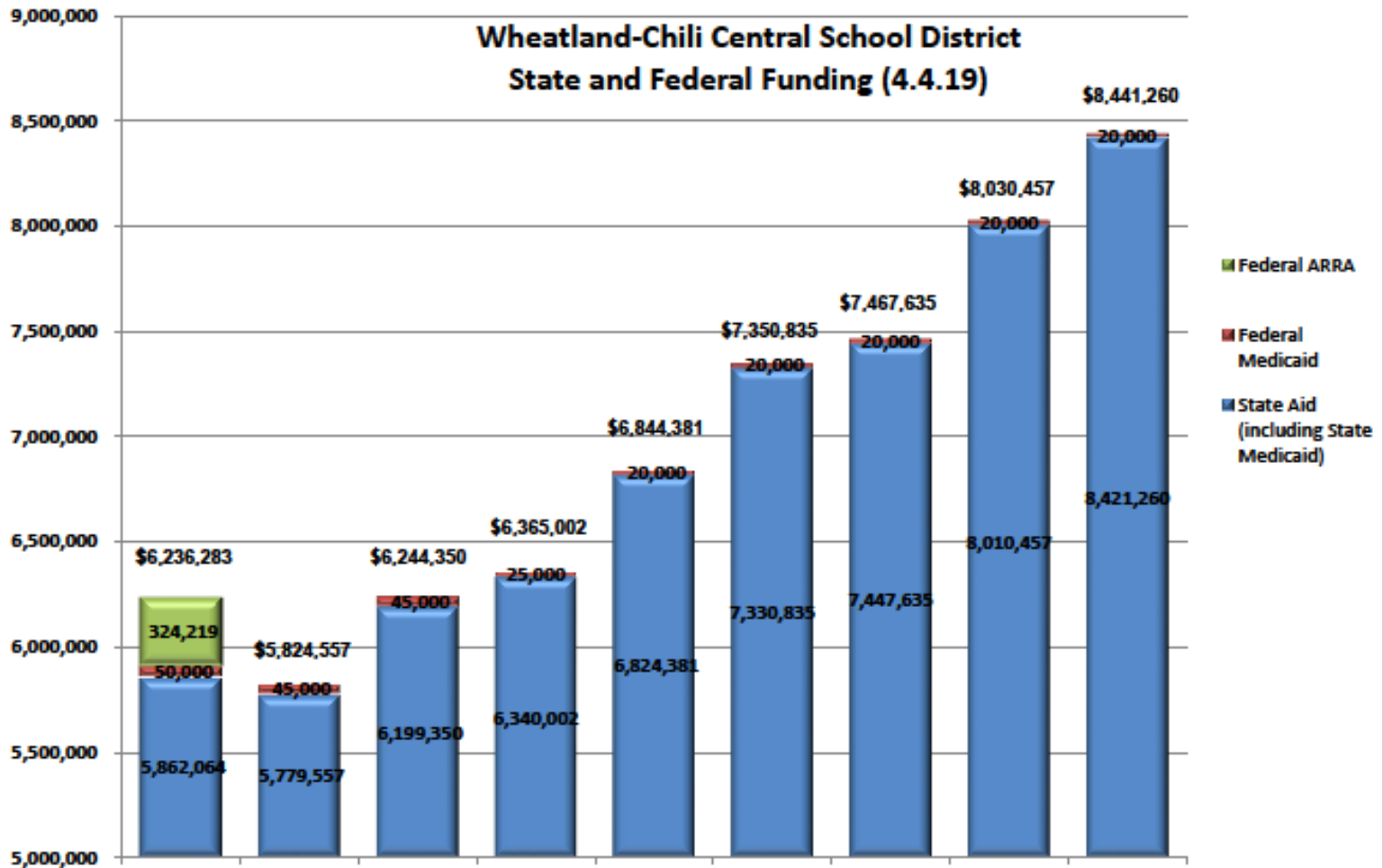
Instruction: Programs for Students with Disabilities

- ▶ **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

Tax Rate History

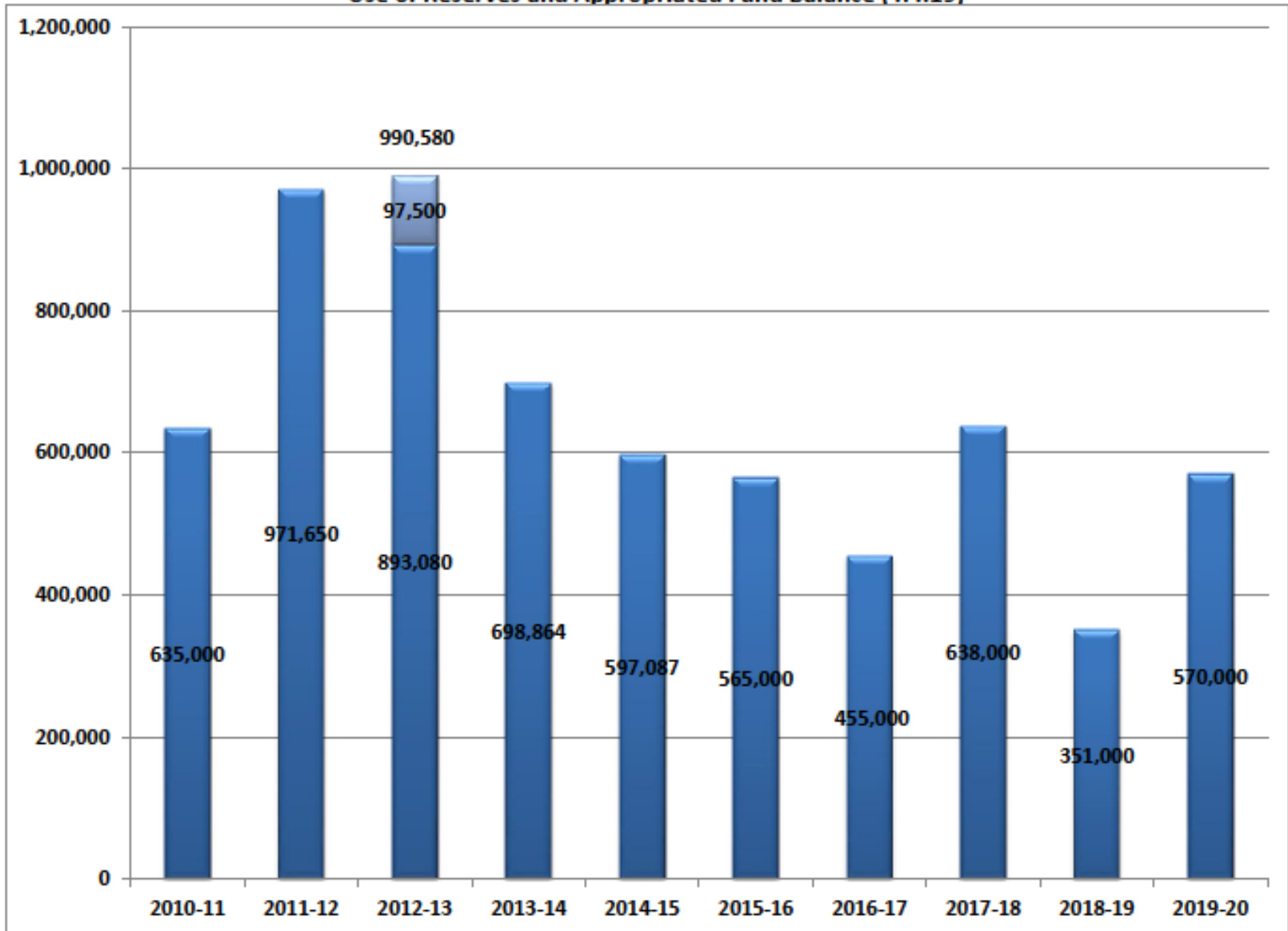


Wheatland-Chili Central School District State and Federal Funding (4.4.19)



Budget Amounts	\$16,499,610	\$16,233,209	\$16,612,407	\$16,680,175	\$17,384,949	\$17,845,650	\$18,405,290	\$18,767,487	\$19,522,419
Student Enrollment	694	693	671	663	655	672	676	679	646
Budget % Change	2.79%	-1.61%	2.34%	0.41%	4.23%	2.65%	3.14%	1.97%	4.02%
% Tax Levy Change	3.64%	3.00%	3.00%	3.00%	3.00%	0.795%	1.11%	0.00%	2.00%

**Wheatland-Chili Central School District
Use of Reserves and Appropriated Fund Balance (4.4.19)**



2019–2020 Budget Development Process

May 13, 2019

- Budget Hearing and Meet the Candidates Night

