

Wheatland-Chili Central Schools 2018–2019 Budget Development

General Support (Facilities) and Transportation

Board of Education Meeting
January 22, 2018

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 2018–2019 budget that:
 - Supports Board of Education goals
 - Preserves District assets
 - Is fiscally responsible, reasonable, and balanced

- ▶ Build the 2018–2019 budget with future budgets in mind:
 - Assess dependence on appropriated fund balance
 - Thorough analysis of five-year plan for use of reserves



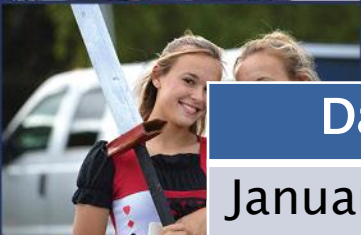
Board of Education Priorities

- ▶ 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.

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2018–2019 Budget Development Timeline



Date	Presentation
January 8	General Support, Capital/Debt Service
January 22	Facilities and Transportation
February 12	Instruction (Pupil Services, Special Education, BOCES)
February 26	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 12	Review Preliminary Draft Budget
March 26	Review Draft Budget
April 3	Budget Workshop
April 9	Adoption of Proposed Budget
May 7	Budget Hearing and Meet the Candidates Night
May 15	Budget Vote
June 19	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



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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 2018–2019 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)



2018-19 PROPOSED BUDGET SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2016-17	Adopted Budget 2017-18	Projected Expense 2018-19	Projected Expense 1/22/18	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	1,776,005	2,126,738	2,101,030	\$2,095,545	(31,193)	-1.46%
Instruction	8,587,341	9,077,479	9,333,046	\$9,333,046	255,567	2.82%
Pupil Transportation	964,491	898,032	923,477	\$924,483	26,451	2.95%
Employee Benefits	3,724,670	4,858,175	4,450,000	\$4,450,000	(408,175)	-8.40%
Community Serv, Transfers, Debt						
Community Services	-	1,150	1,150	1,150	-	0.00%
Debt Services	1,284,998	1,298,101	1,281,450	1,281,450	(16,651)	-1.28%
Transfers to Capital	72,777	100,000	100,000	100,000	-	0.00%
Transfers to Special Aid Fund	<u>39,325</u>	<u>45,615</u>	<u>46,527</u>	<u>46,527</u>	<u>912</u>	2.00%
TOTAL	16,449,607	18,405,290	18,236,680	18,232,200	(173,089)	-0.95%

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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	2.5	
Clerical	0.5	

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Utilities Data by Commodity and Building



Utilities COMMODITY Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	17,418
Gas Heat HS/MS	43,600
Gas Heat TRANS	4,468
	65,486
Electricity TJC	31,459
Electricity HS/MS	68,466
Electricity TRANS	7,737
	107,662
Water / Sewer TJC	6,239
Water / Sewer HS/MS	9,265
Water / Sewer TRANS	489
	15,993

\$ 189,141

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	17,418
Electricity TJC	31,459
Water / Sewer TJC	6,239
	55,116
Gas Heat HS/MS	43,600
Electricity HS/MS	68,466
Water / Sewer HS/MS	9,265
	121,331
Gas Heat TRANS	4,468
Electricity TRANS	7,737
Water / Sewer TRANS	489
	12,694

\$ 189,141
12

General Support – Facilities

(1 / 22 / 18)



Operations (General Support)		
Category (1620 – 1621)	2017/18 Budget	2018/19 Budget
Building Staff and Support (salaries only)	\$293,645	\$314,471
Utilities ¹	\$370,000	\$284,500
Custodial Supplies/Equipment	\$80,175	\$82,180
Liability Insurance	\$2,100	\$2,153
SUBTOTAL Operations	\$745,920	\$683,304
Maintenance (General Support)		
Grounds Staff (Salaries Only)	\$129,644	124,115
Contracted Repairs and Services	\$152,195	159,742
Maintenance Supplies/Equipment	\$46,855	48,028
SUBTOTAL Maintenance	\$328,694	\$331,885
TOTAL FACILITIES	\$1,074,614	\$1,015,189

General planning assumption for General Support Base Budget is 2.5% increase from 2017–2018 Original Budget with adjustments to specific codes based on actual expenses

¹ Utilities reflect decrease based on analysis of current expenses

General Support – Facilities (1 / 22 / 18)



*Benefits Estimate	Salary (from previous slide)	Benefits	%
	438,586	197,364	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,095,545	1,015,189 (without benefits)	48.4%
Projected 2018–2019 Budget Expense 1/22/2018	18,232,200	1,212,553 (with benefits estimate*)	6.65%

- ▶ Cost per square foot (459,029 square feet): \$2.34 in 2017–2018 compared to \$2.21 projected for 2018–2019



2018-2019 Proposed Base Budget (by function codes)



- Transportation (Budget Function Codes 5510 and 5530)

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Transportation Staffing (Current)



Staff	Full-Time Equivalents (FTEs)
Director, Facilities and Transportation	0.5
Mechanics	2.0
Drivers	15.5
Monitor	2.0
Clerical	0.5

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Transportation Services (as of 1 / 22 / 18)

Transportation Category (5510)	2017/18 Budget	2018/19 Budget
Staff and Support	\$596,703	674,841
Contractual (includes Nurse Services)	\$31,320	32,104
Insurance	\$38,050	39,001
Supplies	\$27,920	28,619
Parts	\$21,750	22,294
Fuel	\$132,019	85,319
SUBTOTAL Transportation	\$847,762	\$882,178

- Increased drivers' salary to reflect actual anticipated expenditures for current staff members
- Budgeted for an additional driver and bus attendant
- Reduced fuel budget to actual



Transportation Services (as of 1 / 22 / 18)



Garage Building Category (5530)	2017/18 Budget	2018/19 Budget
Staff (Garage Custodial)	\$2,245	1,944
Contractual	\$40,450	32,596
Insurance	\$5,500	5,638
Supplies	\$2,075	2,127
SUBTOTAL Garage Building	\$50,270	\$42,305
TOTAL TRANSPORTATION AND GARAGE	\$898,032	\$924,483

- Slightly increased reduction to transportation garage utilities

Transportation Services (as of 1 / 22 / 18)

*Benefits Estimate	Salary (from pervious slides)	Benefits	%
	676,785	304,553	45.00%

Budget Category	Amount	Transportation	% of Budget
Transportation	924,483	924,483 (without benefits)	100.00%
Projected 2017–2018 Budget Expense 1–22–18	18,232,200	1,229,036 (with benefits estimate*)	6.74%

- ▶ Per pupil costs (in–district, outside placements, private/parochial): \$1,229 in 2017–2018 (734 students); \$1,247 in 2018–2019 (741 students)



Budget Variables for 2018–2019 – Revenues



- Difficult to predict at this time
 - District projections of revenue based on 1.5% increase in state aid
- Allowable levy growth (tax levy limit) is at 1.84% before exclusions (from 0.68% in fiscal 2017)
 - District projections are based on 0% increase at this time
- Five-year plan for use of reserve funds
 - Decrease use of reserves/replenishment of reserves with surplus
 - Other Post Employment Benefits (OPEB) – \$103,838 (final year of planned use)
 - Unrestricted Fund Balance – \$216,000 (from \$338,000 in 2017–2018)
 - ERS Reserve – \$31,000 (from \$300,000 in 2017–2018)

Budget Variables for 2018–2019 – Revenues

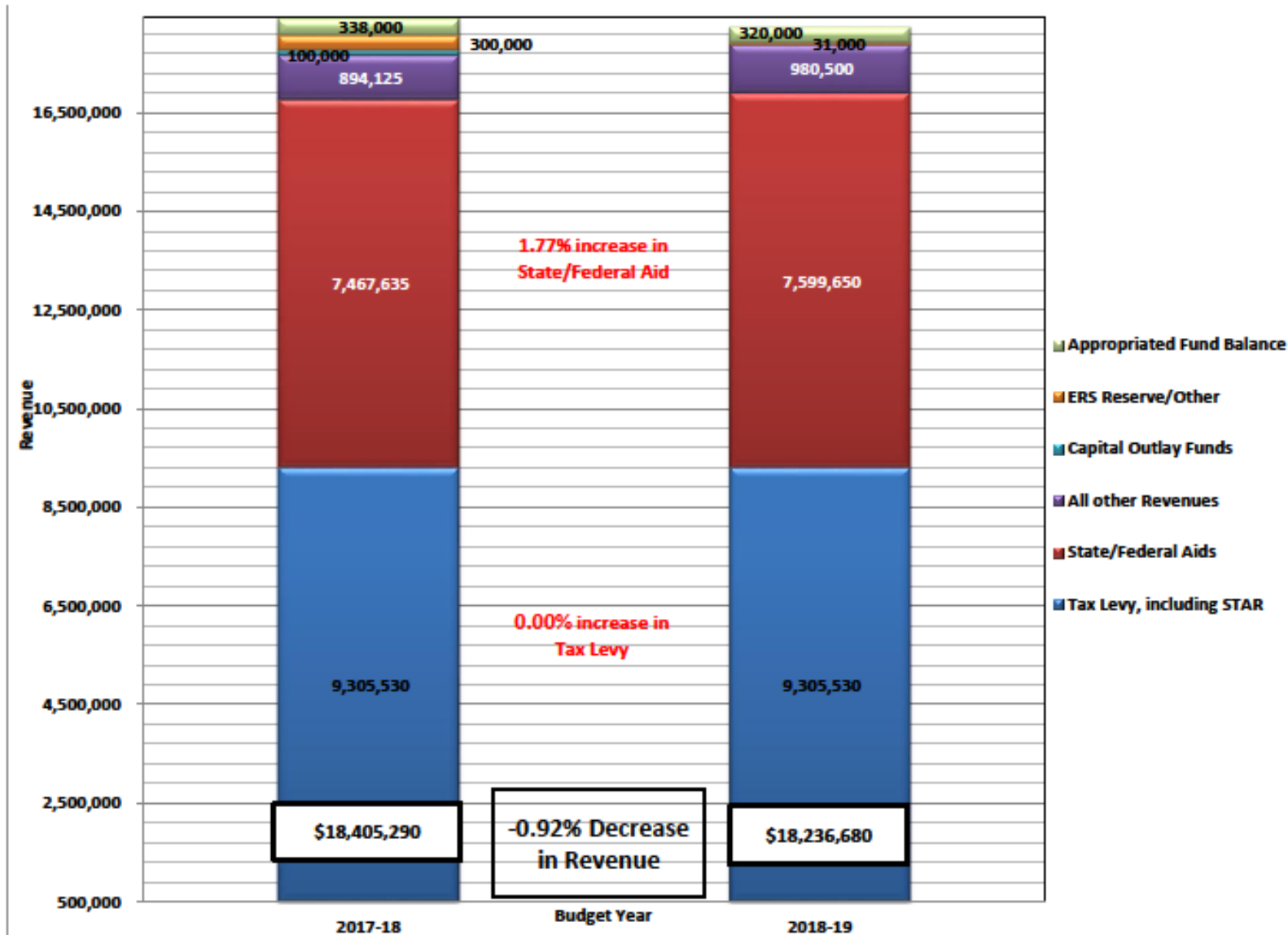


- Underestimated BOCES revenue in 2016–2017
 - Analyzing 2017–2018 BOCES expenses to better anticipate 2018–2019 revenue for comparison to State aid information
 - Closely monitoring BOCES refunds that may generate revenue above anticipated amount

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Wheatland-Chili Central School District 2017-18 vs. 2018-19 Revenues (Updated 12.4.17)



Budget Variables for 2018–2019 – Expenses

- ▶ Increase in expenses from 2017–18 to 2018–19:
 - 3.0% increase in all contractual salary codes
 - 2.5% increase in General Support (other than salaries), with decrease in utilities
 - 2.5% increase in Instruction (other than salaries – *pupil services, special education, BOCES, elementary, secondary, sports, co-curricular, technology*); closely monitoring out-of-district special education costs
 - 2.5% increase in pupil transportation (other than salaries)





Budget Variables for 2018–2019 – Expenses

- Overestimated certain expenses in 2016–17; will closely monitor actual expenses in 2017–18 and further modify 2018–19 anticipated expenses as needed:
 - **Decreased utilities expenses in 2018–19**
 - Adjusted out-of-district special education expenses in 2018–19
 - Decreased benefits expense in 2018–19 to align with actual expense while anticipating increase in costs

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Areas of Expenditure (functional areas)

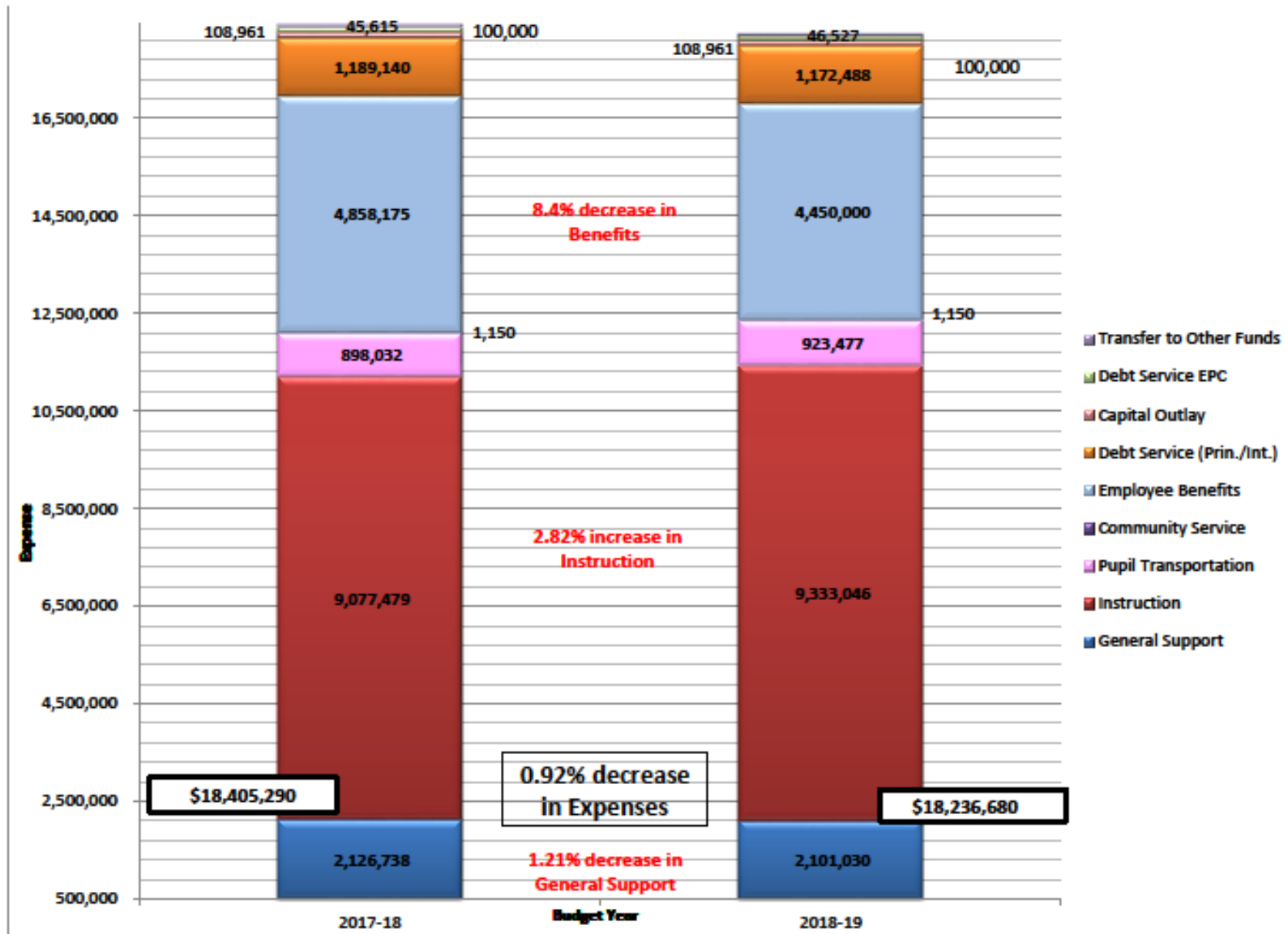


- General Support
- Capital/Debt Service
- Facilities/Pupil Transportation
- Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology
- Community Service
- Employee Benefits

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Wheatland-Chili Central School District 2017-18 vs. 2018-19 Projected Expenses





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2018-2019 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

2018-2019 Budget Development Process



February 12, 2018

- Instruction (Pupil Services, Special Education, BOCES)

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