

Wheatland-Chili Central Schools 2019–2020 Budget Development

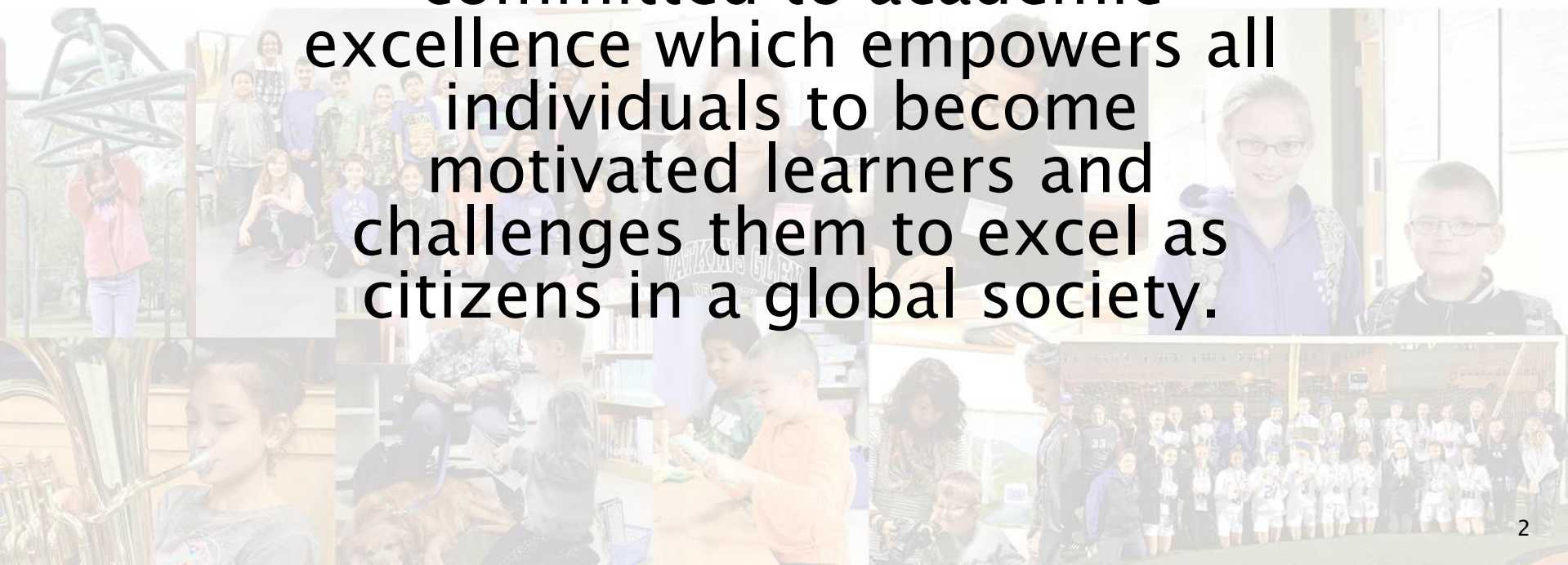
Budget Hearing – May 13, 2019

2019–2020 Budget
As Adopted by the
Board of Education on
April 8, 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




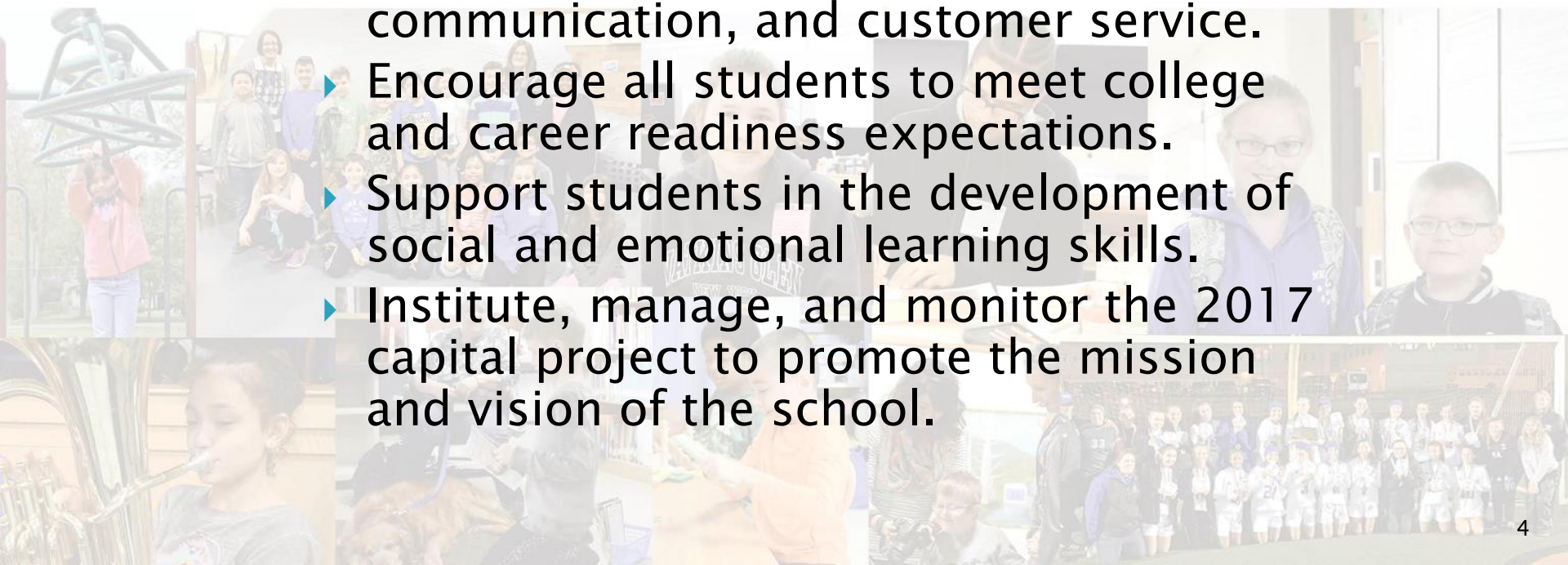
committed to academic excellence which empowers all individuals to become motivated learners and challenges them to excel as citizens in a global society.

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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

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- ▶ 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.
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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

2019–2020 Budget: By the Numbers

► Expenses:

- Proposed budget increase of 4.02% over the current year's budget
 - \$18,767,487 in 2018–2019 to \$19,522,419 in 2019–2020

► Revenue:

- State and federal aid increase of 3.77%
 - 2.2% increase in foundation aid
- Tax levy increase of 2.00%
 - Tax levy limit with exclusions calculated at 3.42%

► Full value tax rate is projected to increase by 0.995%

- Projected to be at the rate of \$23.34 per \$1,000 of property value in 2019–2020 compared to a rate of \$23.11 per \$1,000 of property value in 2018–2019, depending on assessed values of properties in municipalities and equalization rates

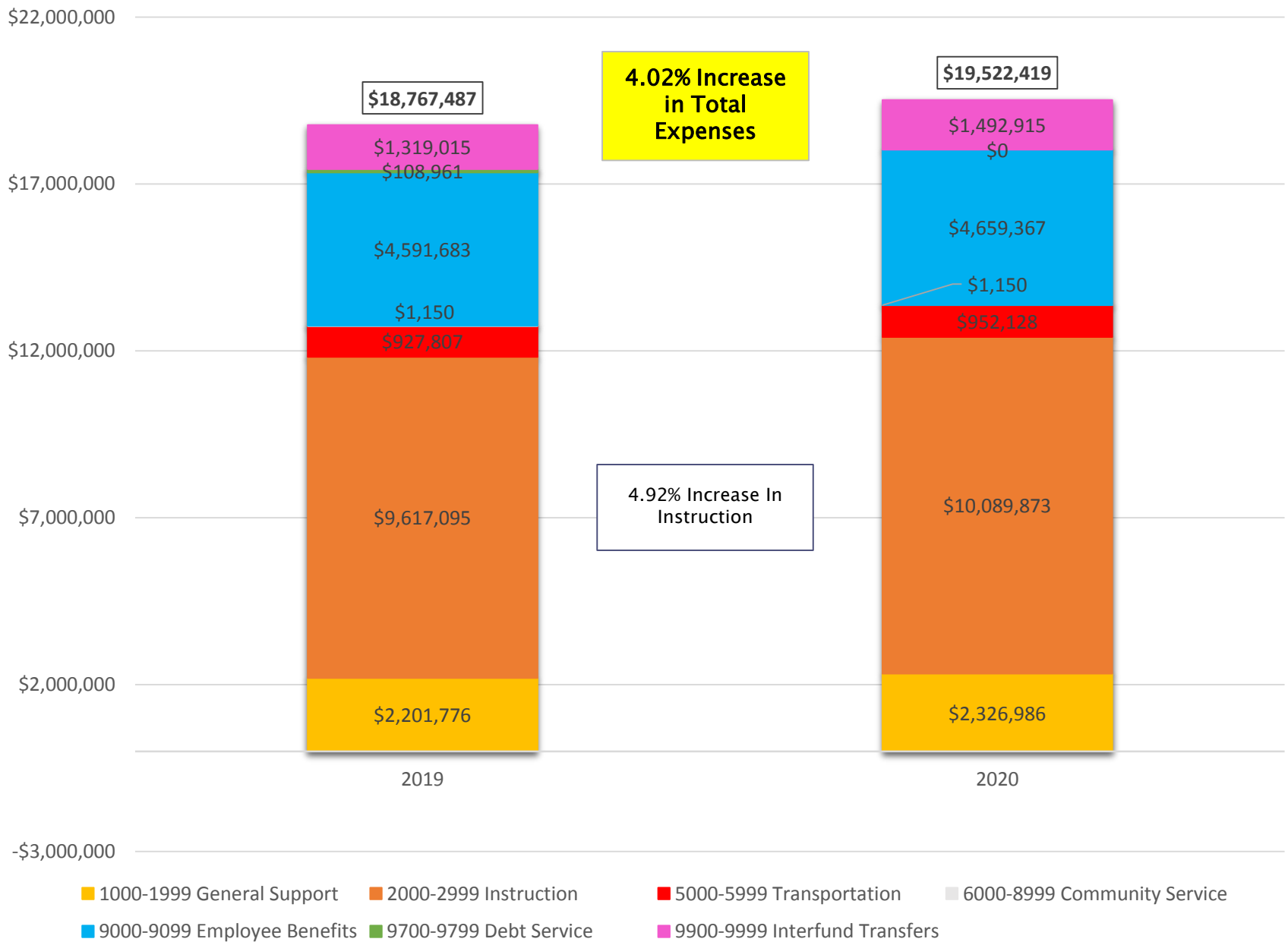
Mini-renovation (Capital Outlay) Project

- ▶ Including a \$100,000 capital outlay project in the budget to maximize state aid in order to make the most of the District's tax dollars
- ▶ “Mini-renovation” project is proposed to replace the carpeting and sound system at the Middle/High School auditorium
- ▶ Mini-renovation project takes advantage of capital project aid from the state
 - Will receive approximately \$74,100 in additional aid during the 2020–21 school year
 - If this work was not included as part of a capital project, the district would incur the full cost of this facilities work
- ▶ Work is part of a long-range strategy in which the building aid returned in the following year will continue to fund additional mini-renovation projects as a regular part of the District's budget

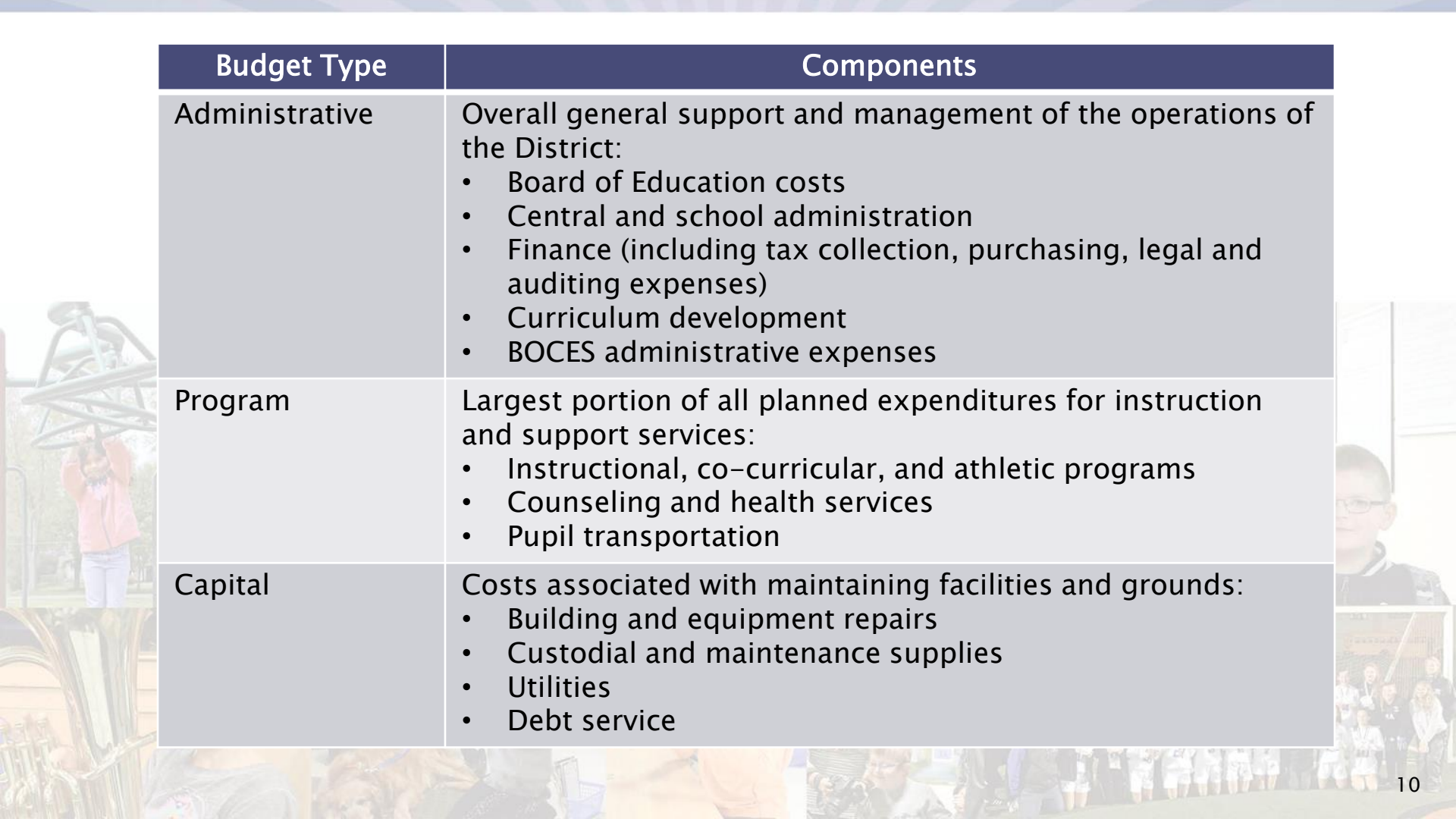

2018-19 vs 2019-20 Projected Revenues



2018-19 vs 2019-20 Projected Expenses



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

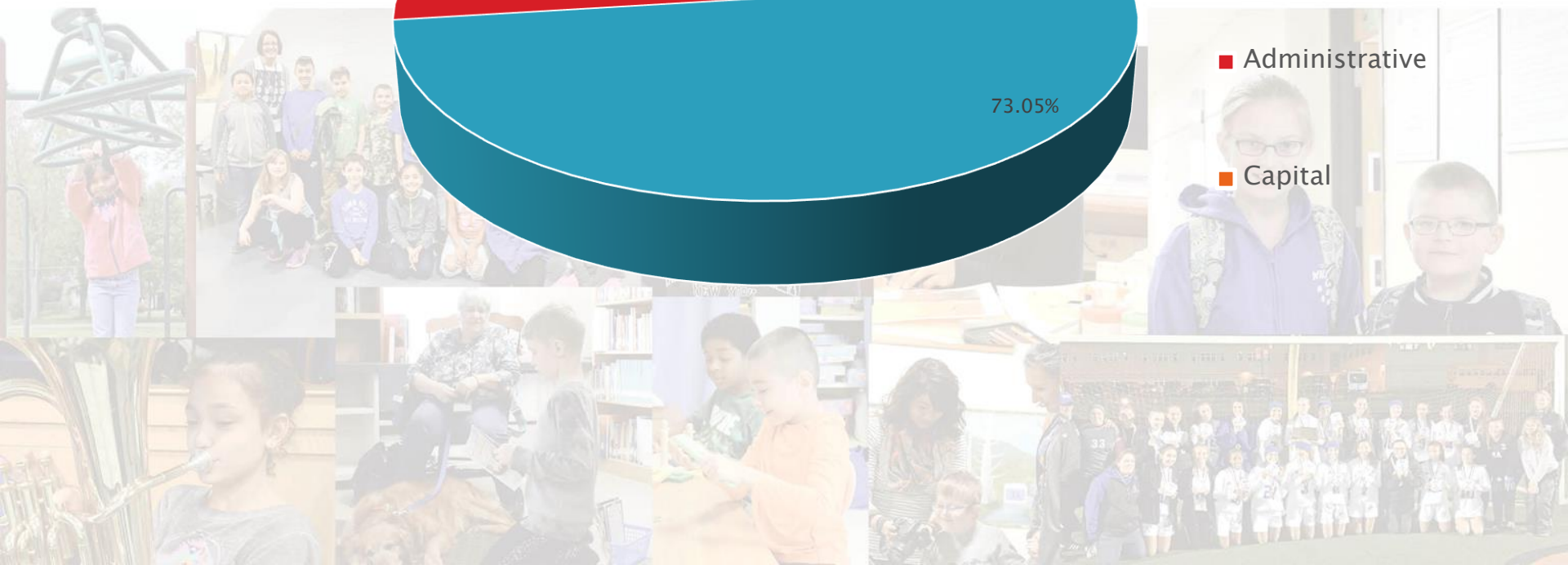
Three-Part Budget

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

The pie chart illustrates the distribution of the Three-Part Budget. The largest portion is Program at 73.05%, followed by Capital at 14.28%, and Administrative at 12.67%.

Category	Percentage
Program	73.05%
Capital	14.28%
Administrative	12.67%



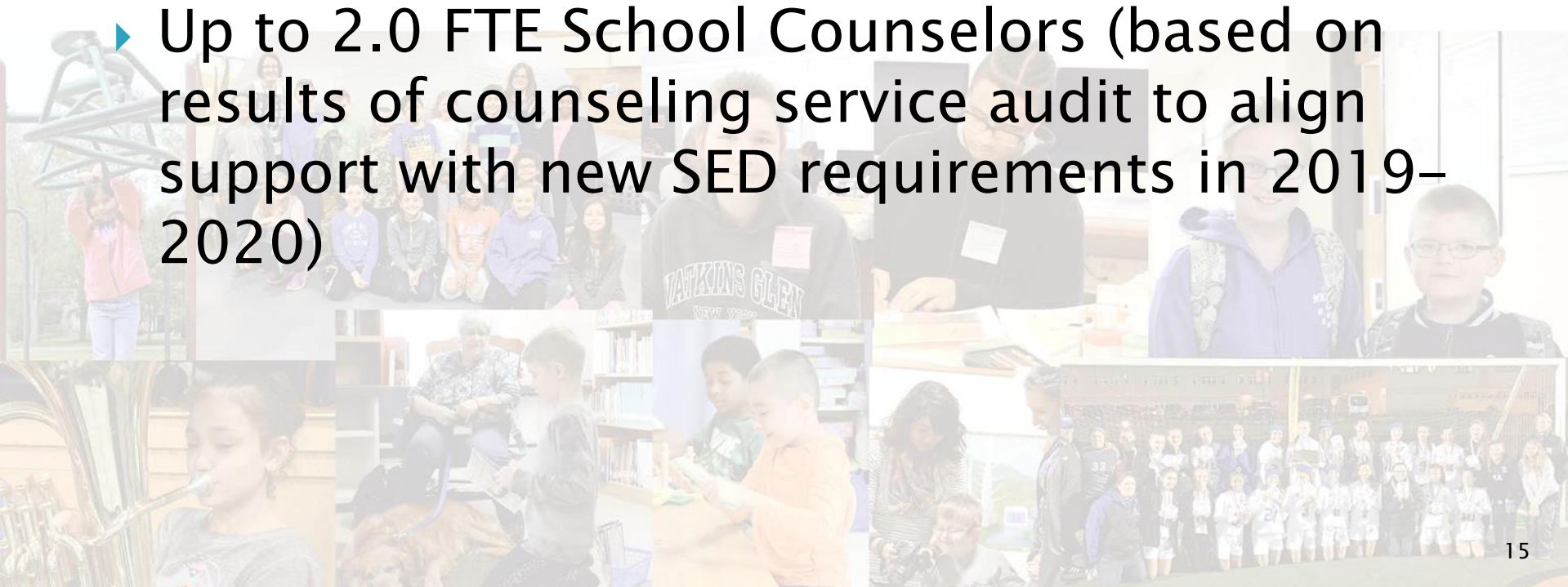
What do we know about the 2019–2020 Budget?

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 will we continue to support in this budget?

- All program requirements are met
- Electives are offered with appropriate enrollment (Art, Business, Technology, Band, and Chorus)
- Sports opportunities with appropriate enrollment
- Extra-classroom clubs with appropriate enrollment
- High school summer school opportunities
- Drivers' education
- Olweus bullying prevention program
- Elementary science enrichment
- Social and emotional learning focus

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- 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

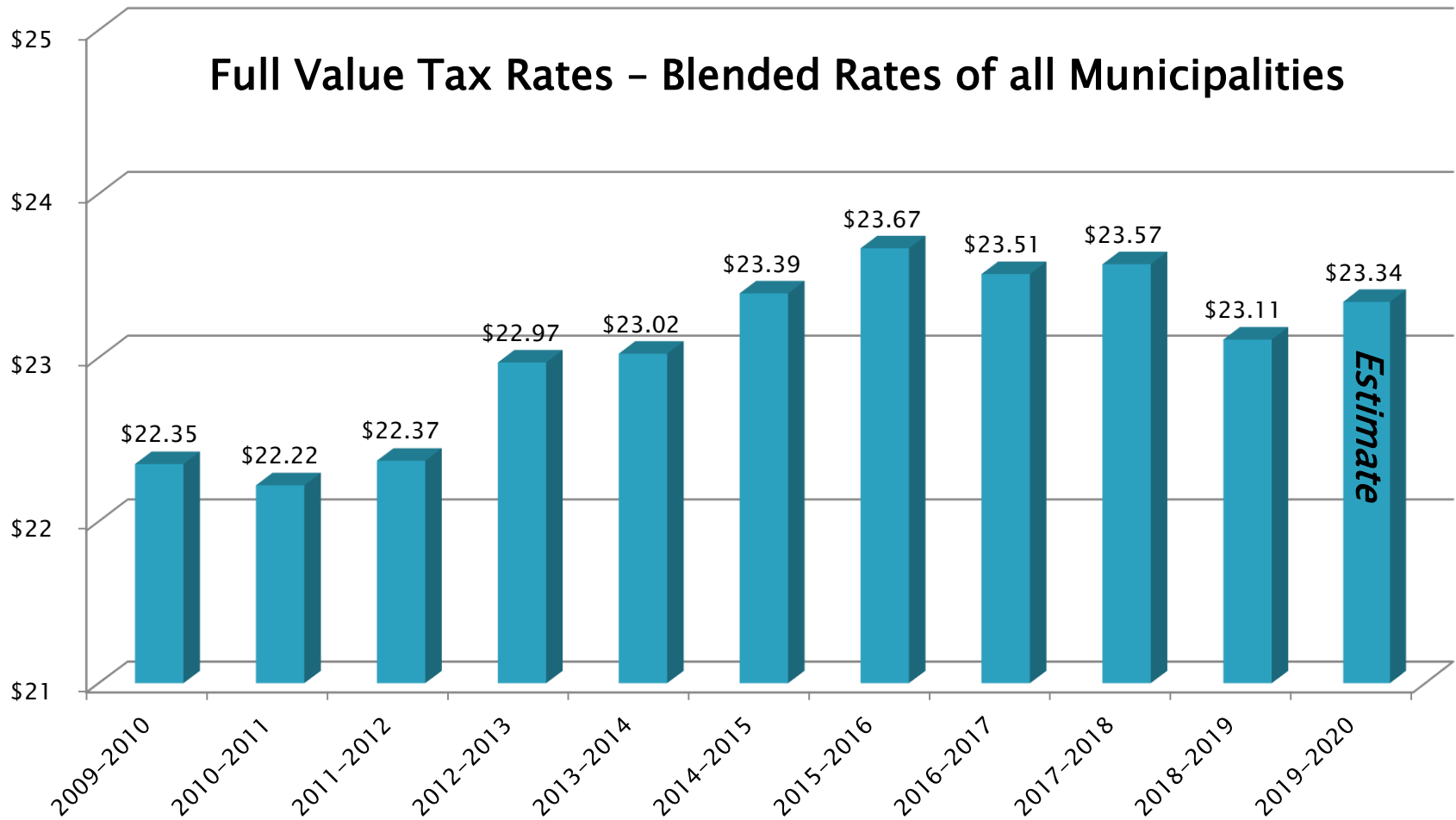
Class Size Considerations: 7-12

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



More About the Tax Rates

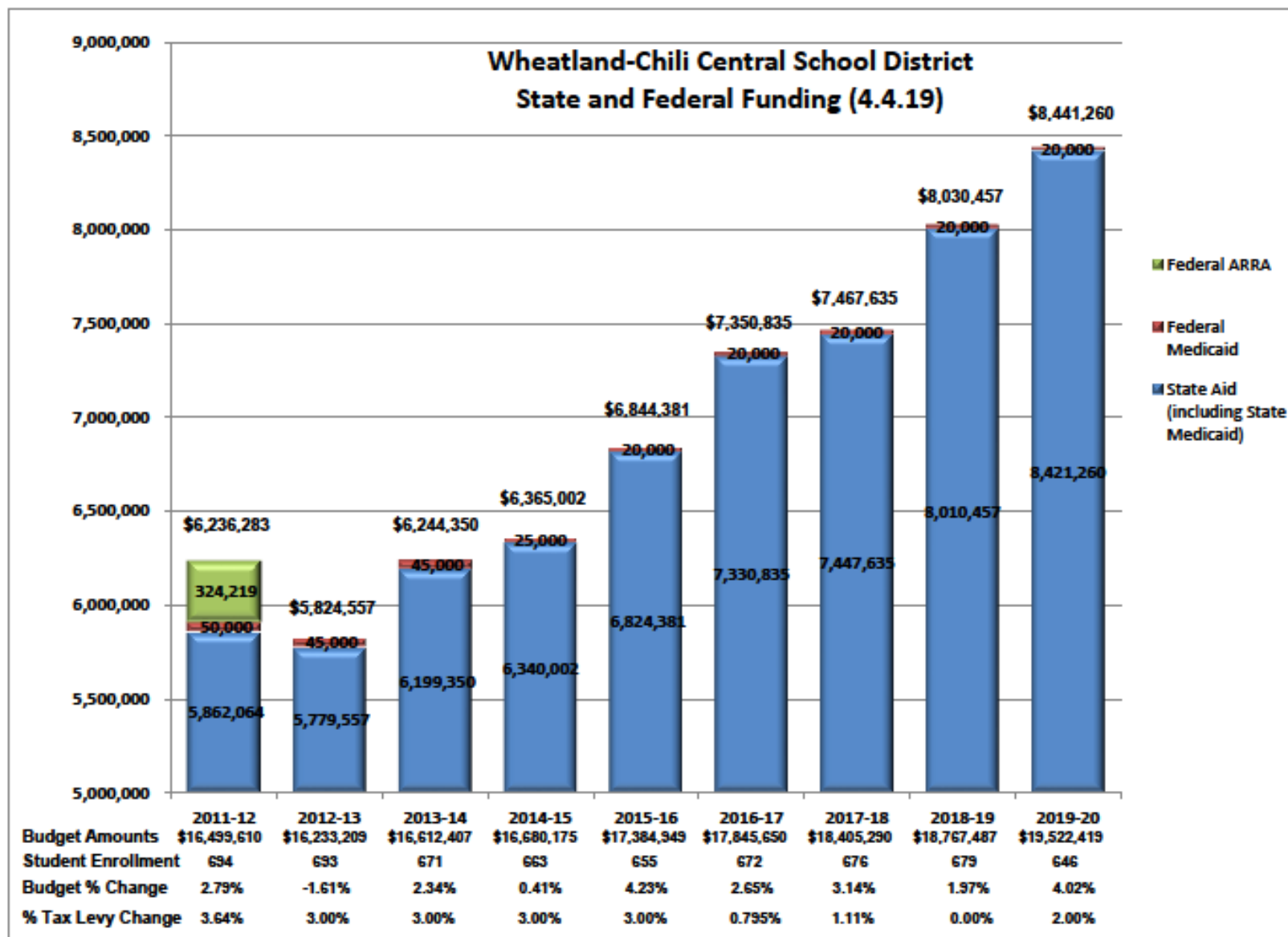
- ▶ **There are four municipalities within the Wheatland–Chili Central School District**
 - Wheatland, Chili, Brighton, and Caledonia
- ▶ **There are slightly different tax rates for each municipality**
 - In order for a school district to **fairly distribute** its property tax levy (the total amount of school taxes to be collected), the levy is divided in proportion to the total market value of each municipality. This allows for an equitable distribution of taxes based upon the market value of each municipality.
 - If the assessed values of homes in a municipality are below market value, the municipality or NYS Office of Real Property Tax Services sets an **equalization rate** that increases the tax rate of properties to provide for the payment of their fair share of taxes within the District.
 - The \$23.11 rate per \$1,000 of assessed value is the **blended tax rate** (of all four municipalities) for 2018–2019; and the estimated \$23.34 rate per \$1,000 of assessed value is the blended tax rate (of all four municipalities) for 2019–2020.

Impact on Homeowners

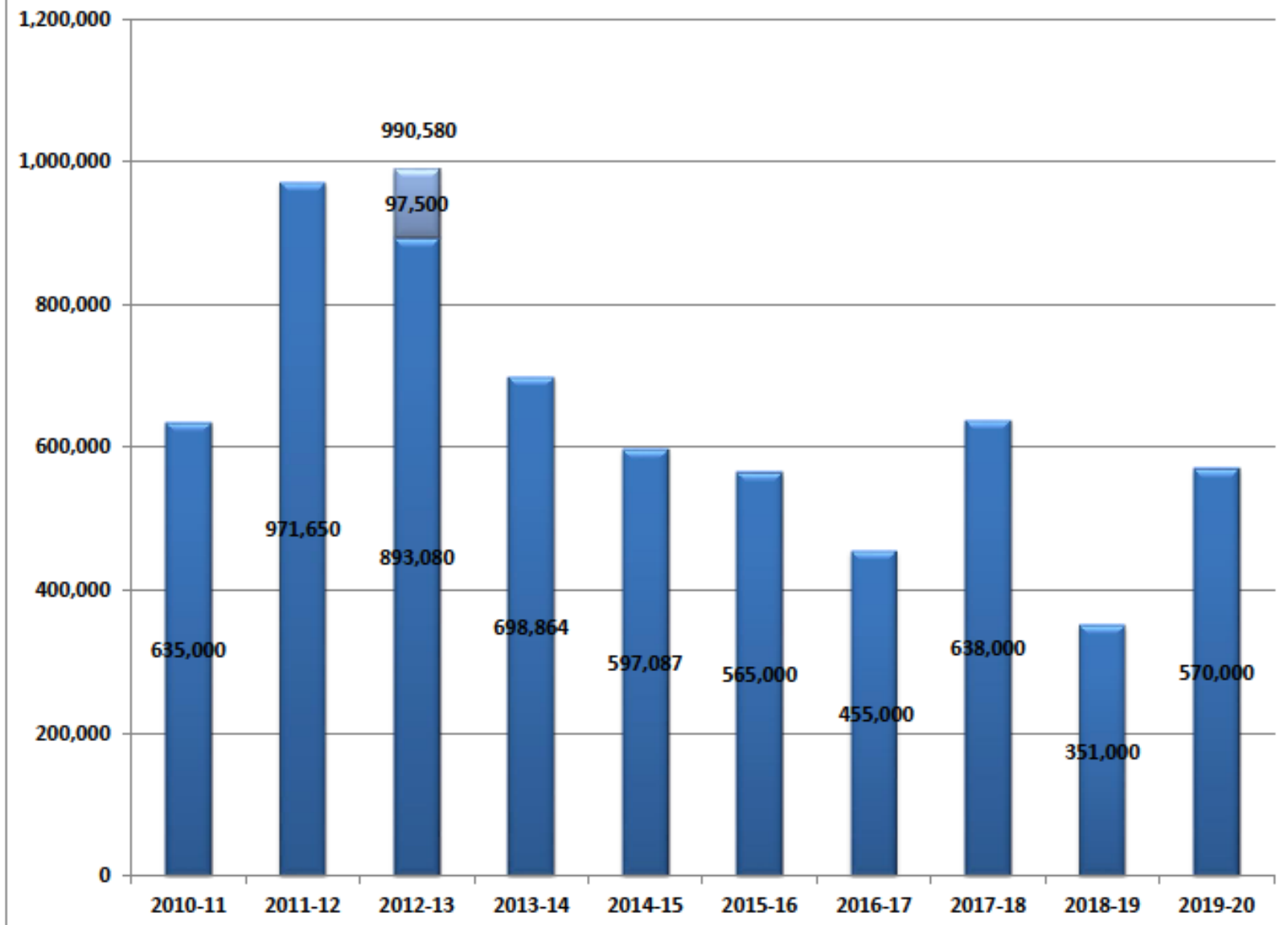
Impact on Homeowners - Estimate

	<i>Per Year</i>	<i>Per Month</i>
<i>Increase on tax bill (full value on \$100,000)</i>	<i>\$23.00</i>	<i>\$1.92</i>
<i>Increase on tax bill (full value with STAR on \$100,000)</i>	<i>\$16.10</i>	<i>\$1.34</i>

Individual property assessments and changes in the equalization rate by the NYS Office of Real Property Tax Services or the municipality will affect actual tax bill. Equalization rates are currently estimated at 100% for the towns of Brighton, Chili, and Caledonia; and 93.42% for Wheatland, and will be finalized by August 2019.



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




► Proposition #1

- 2019–2020 School Budget in the amount of **\$19,522,419**




► Proposition #2 – Capital Reserve Fund 2018 (Bus and Grounds Equipment)

- Authority to purchase three (3) replacement vehicles for the transportation of District students, those vehicles being **one (1) 65-passenger bus, and two (2) 29-passenger buses** in an amount not to exceed \$232,000



► Proposition #3 – Capital Reserve Fund 2018 (Bus and Grounds Equipment)

- Authority to purchase **one (1) compact utility tractor, and one (1) gator utility vehicle** for grounds maintenance and snow removal in an amount not to exceed \$55,000



► Proposition #4 – Capital Reserve Fund 2017 (School Equipment)

- Authority to purchase and/or replace **T. J. Connor classroom furnishings to support instruction** in an amount not to exceed \$326,000
 - All classroom furnishings will be replaced to create 21st century learning environments for students



What happens with a contingency budget?

There are updated rules for contingency budgets as of 2012–2013:

- If the budget is defeated, School Board may put up the same or a revised budget for a second vote
- If the voters reject the budget twice, the Board will adopt a contingency budget
- With a contingency budget, we would have a **0% tax levy and elimination of certain expenses per NYS Education Law**
- Certain equipment purchases, capital work not necessary for health and safety, and some raises for non-union staff
- A contingency budget would mean a minimum budgetary reduction of \$108,573

Candidates for Board of Education

- Two candidates for two, three-year terms (listed in order of ballot)
 - Greg Berl
 - Cindy Dawson





**The School District strengthens our
entire community by delivering
educational excellence that prepares
our students for successful futures.**

ANNUAL BUDGET VOTE

May 21, 2019

7:00 a.m. – 9:00 p.m.

Middle/High School Gym

940 North Road, Scottsville, NY

Graduates of Excellence

- ▶ Honor Wheatland–Chili alumni who have distinguished themselves through their work, their community service, and/or their outstanding character
- ▶ Nominations for consideration of this honor are sought annually from the community at large and selected recipients are recognized at each year's graduation ceremony
- ▶ Application is on the District website and is due by May 30
- ▶ Past graduates of excellence include:
 - Jill Skivington Jackett (Class of 1997)
 - Michael Benson (Class of 1974)
 - Laurence Tallman (Class of 1985)
 - Geoff Woerner (Class of 1980)
 - Mark Arlauckas (Class of 1979)
 - Karon Woods (Class of 1980)