

# Wheatland–Chili Central Schools 2020–2021 Budget Development

Budget Hearing – May 26, 2020

2020–2021 Budget  
As Adopted by the  
Board of Education on  
May 11, 2020

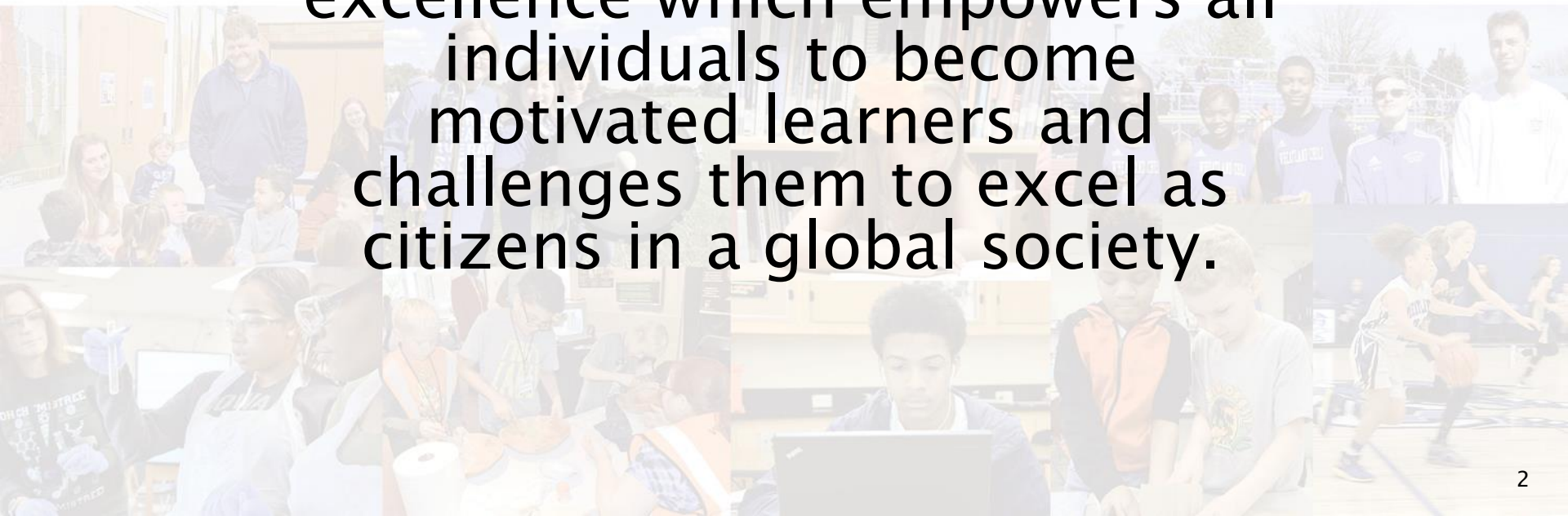
**Wheatland-Chili Central School District**

*Encouraging All Students to Meet College and Career Readiness Expectations.*

*Supporting Students in the Development of Social/Emotional Learning Skills  
in a Culturally Responsive Sustaining Environment.*

# 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 2020–2021 budget that:
  - Supports Board of Education goals
  - Preserves District assets
  - Is fiscally responsible, reasonable, and balanced
- ▶ Build the 2020–2021 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 a curricular strategy that develops College and Career Readiness Skills resulting in a well-rounded educational experience for students.
- ▶ Support an environment of high expectations for all staff.
- ▶ Continue to focus on social and emotional learning and culturally responsive teaching.
- ▶ Continue to support integrated technology in every classroom.
- ▶ Monitor and manage the district facilities and budget to maximize resources based on current and future needs.

# 2020–2021 Budget Development Timeline

Date	Presentation
January 13	General Support, Capital/Debt Service
January 27	Facilities and Transportation
February 10	Instruction (Pupil Services, Special Education, BOCES)
February 24	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 9	Review Preliminary Draft Budget
March 23	Review Draft Budget
April 6	Budget Workshop
April 14 (Tues.)	Review Draft Budget with Workshop Revisions
April 27	Review Draft Budget
May 11	Adoption of Proposed Budget
<b>May 26 (Tues.)</b>	<b>Budget Hearing</b>
June 9 (Tues.)	Budget Vote
TBD	Statewide Budget Revote Day

# 2020–2021 Budget: By the Numbers

## ► Expenses:

- Proposed budget increase of 4.55% over the current year's budget
  - \$19,522,419 in 2019–2020 to \$20,411,470 in 2020–2021
  - \$440,162 of expense increase relates to capital project (2.25%)

## ► Revenue:

- State and federal aid increase of 8.19%
  - 0% increase in foundation aid
  - \$691,408 of revenue increase relates to expensed-based aids, including capital project aid
- Tax levy increase of 2.02%
  - Tax levy limit with exclusions calculated at 2.02%

# 2020–2021 Budget: By the Numbers

- ▶ Full value tax rate is projected to increase by 1.00%
  - Projected to be at the rate of \$23.16 per \$1,000 of property value in 2020–2021 compared to a rate of \$22.93 per \$1,000 of property value in 2019–2020, depending on assessed values of properties in municipalities and equalization rates
    - **Point of Reference:** The 2019–2020 rate was projected at \$23.34 in May 2019, and was calculated at \$22.93 in August 2019.



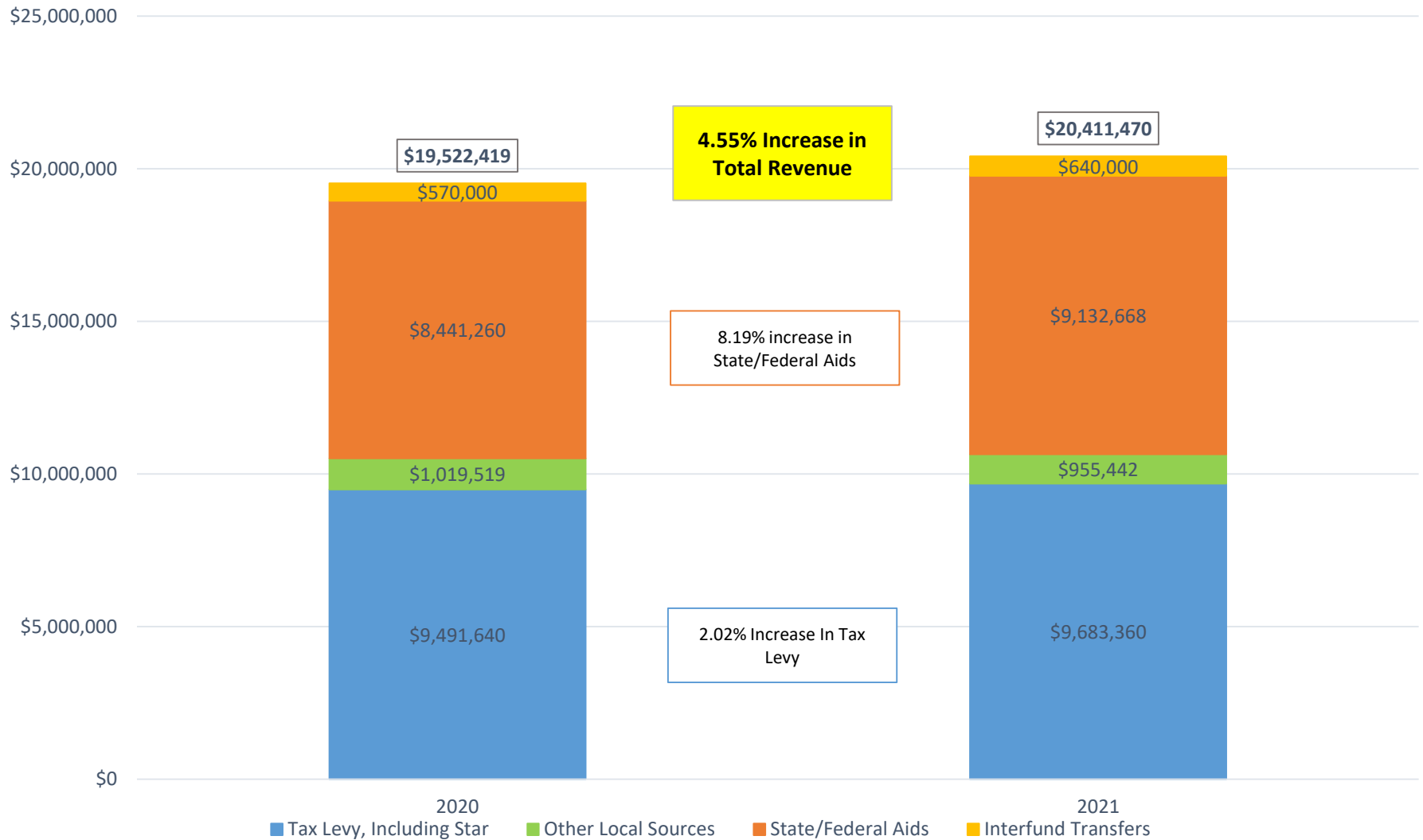


# Capital Outlay

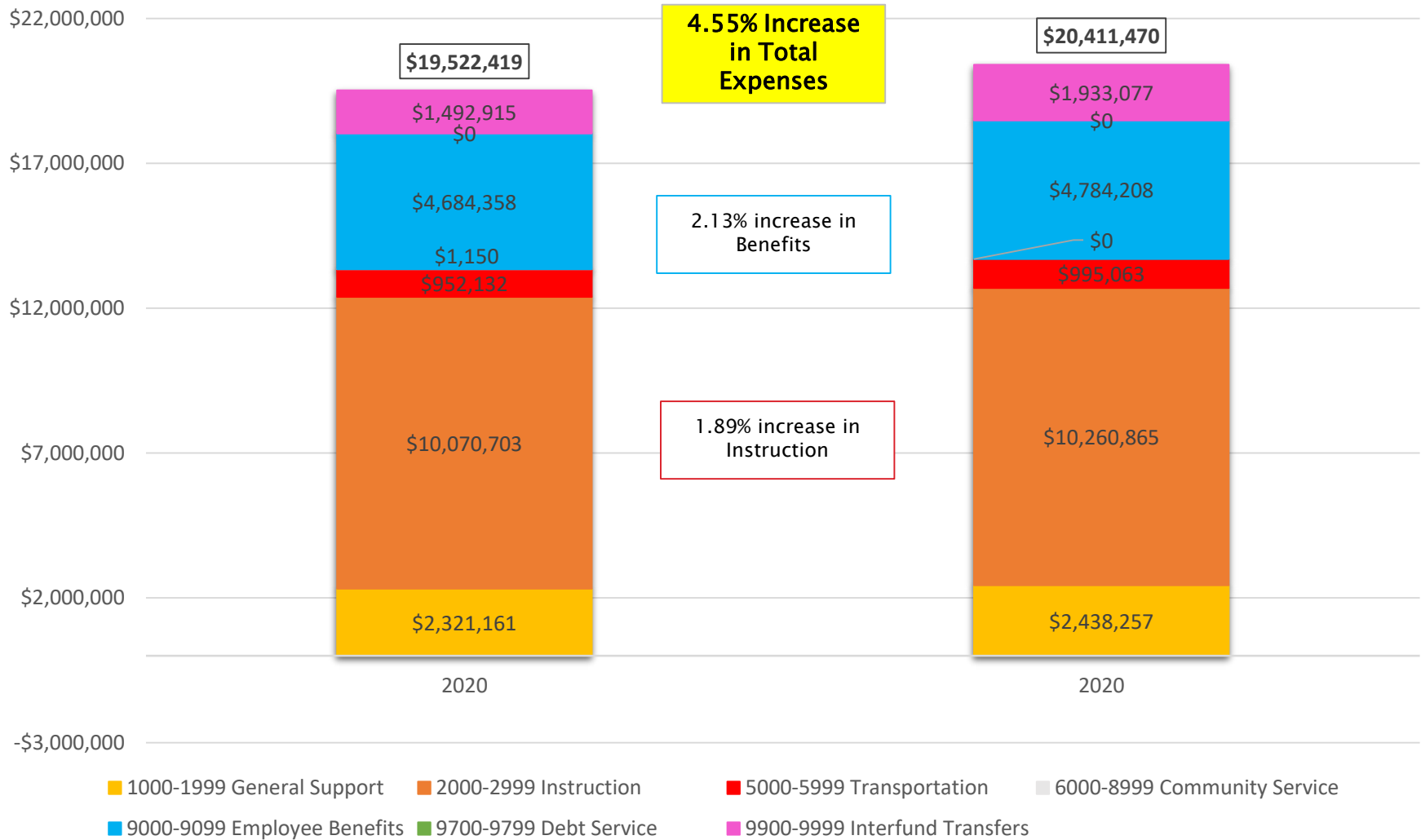
- ▶ Capital outlay projects in prior years
  - Flooring replacement at TJC
  - Window film
  - Carpet replacement and sound system at MS/HS
- ▶ Capital outlay project for 2020–2021
  - Flooring replacement at MS/HS
    - Replacement of flooring in classrooms in the library hallway (several rooms with carpeting)
    - Alternate flooring replacement in main hallway (language classrooms, one of which also contains carpeting)



## 2019-20 vs 2020-21 Projected Revenues



## 2019-20 vs 2020-21 Projected Expenses



# 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"><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	Largest portion of all planned expenditures for instruction and support services: <ul style="list-style-type: none"><li>• Instructional, co-curricular, and athletic programs</li><li>• Counseling and health services</li><li>• Pupil transportation</li></ul>
Capital	Costs associated with maintaining facilities and grounds: <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>

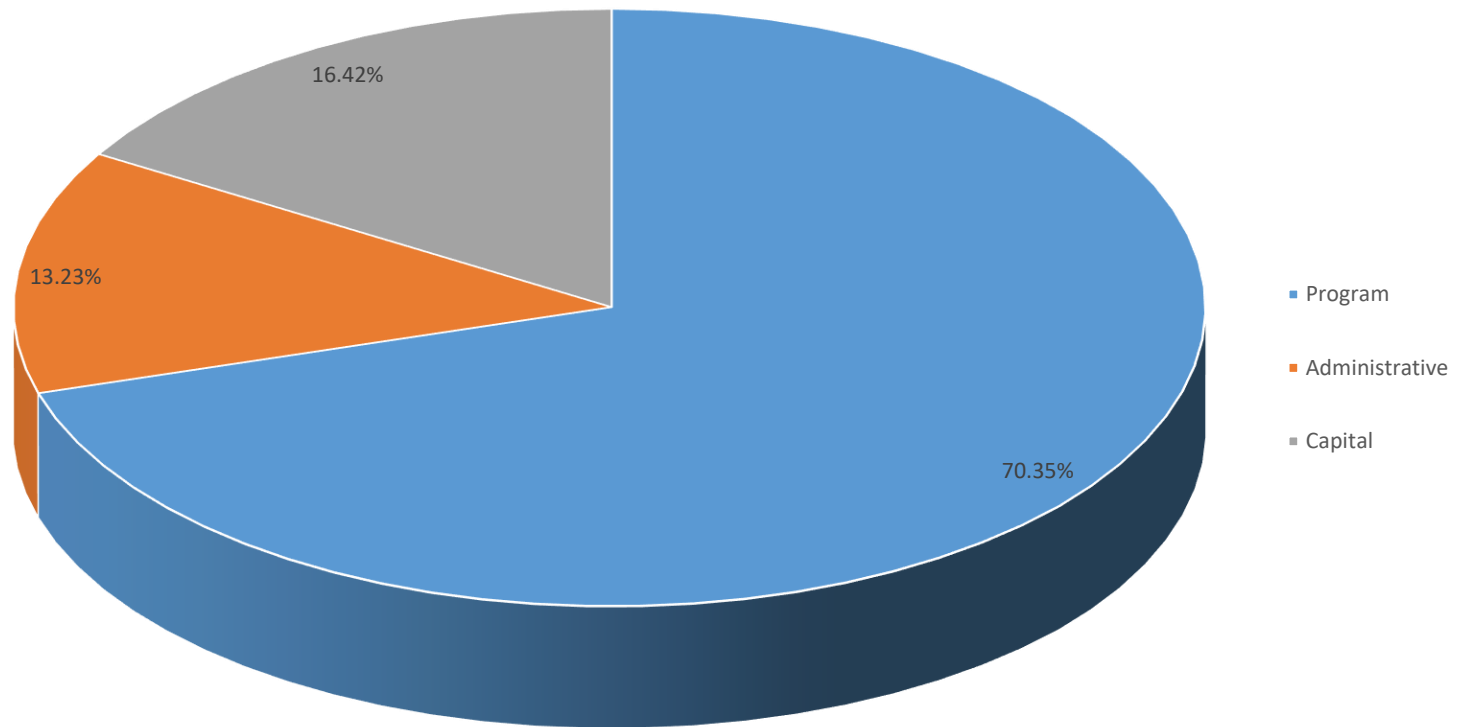
# Three-Part Budget

Component	2019-2020 Adopted	% of Budget	2020-2021 Proposed	% of Budget
<b>Program</b>				
<i>Instructional</i> , co-curricular, and athletic programs; counseling and health services; and pupil transportation	\$14,261,020	73.05%	\$14,358,842	70.35%
<b>Administrative</b>				
<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	\$2,473,739	12.67%	\$2,700,524	13.23%
<b>Capital</b>				
Building and equipment repairs, custodial and maintenance supplies, utilities, <i>and debt service</i>	\$2,787,660	14.28%	\$3,352,104	16.42%
<b>Total</b>	<b>\$19,522,419</b>	<b>100%</b>	<b>\$20,411,470</b>	<b>100%</b>

NOTE: The method of calculating the percentage of benefits attributable to the Program and Administrative parts of the budget was revised in 2020-2021 to align with the percentage of salaries in each category. A higher amount of benefits is included in Administrative than in past years.



# Three-Part Budget



# What do we know about the 2020–2021 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
- Elementary science enrichment
- Social and emotional learning focus
- Culturally responsive–sustaining educational practices within our classrooms

What additions were made to the 2020–2021 budget to support students?

- 0.2 FTE increase in Art at T. J. Connor
- 



# Class Size Considerations: K-6

Grade	Actual Enrollment 2019-2020 (as of 2.19.20)	Actual No. of Sections 2019-2020	Projected Enrollment 2020- 2021	No. of Sections 2020-2021
K	47-3=44	3	50	3
1	41-2=39	3	44	3
2	55-2=53	3	39	3
3	51-3=48	3	53	3
	<b>AVERAGE CLASS SIZE = 15.3</b> (184 students with 12 teachers)		<b>AVERAGE CLASS SIZE = 16.9</b> (186 students with 11 teachers)	
4	51	3	48	3
5	48	3	51	3
	<b>AVERAGE CLASS SIZE = 16.5</b> (99 students with 6 teachers)		<b>AVERAGE CLASS SIZE = 16.5</b> (99 students with 6 teachers)	
6	52-4=48	3 <sup>1</sup>	48	3 <sup>1</sup>
	<b>AVERAGE CLASS SIZE = 16</b> (48 students with 3 teachers)		<b>AVERAGE CLASS SIZE = 16</b> (48 students with 3 teachers)	
TOTAL		21		20

<sup>1</sup>Special class; additional 1.0 FTE special education teacher

# Class Size Considerations: 7-12

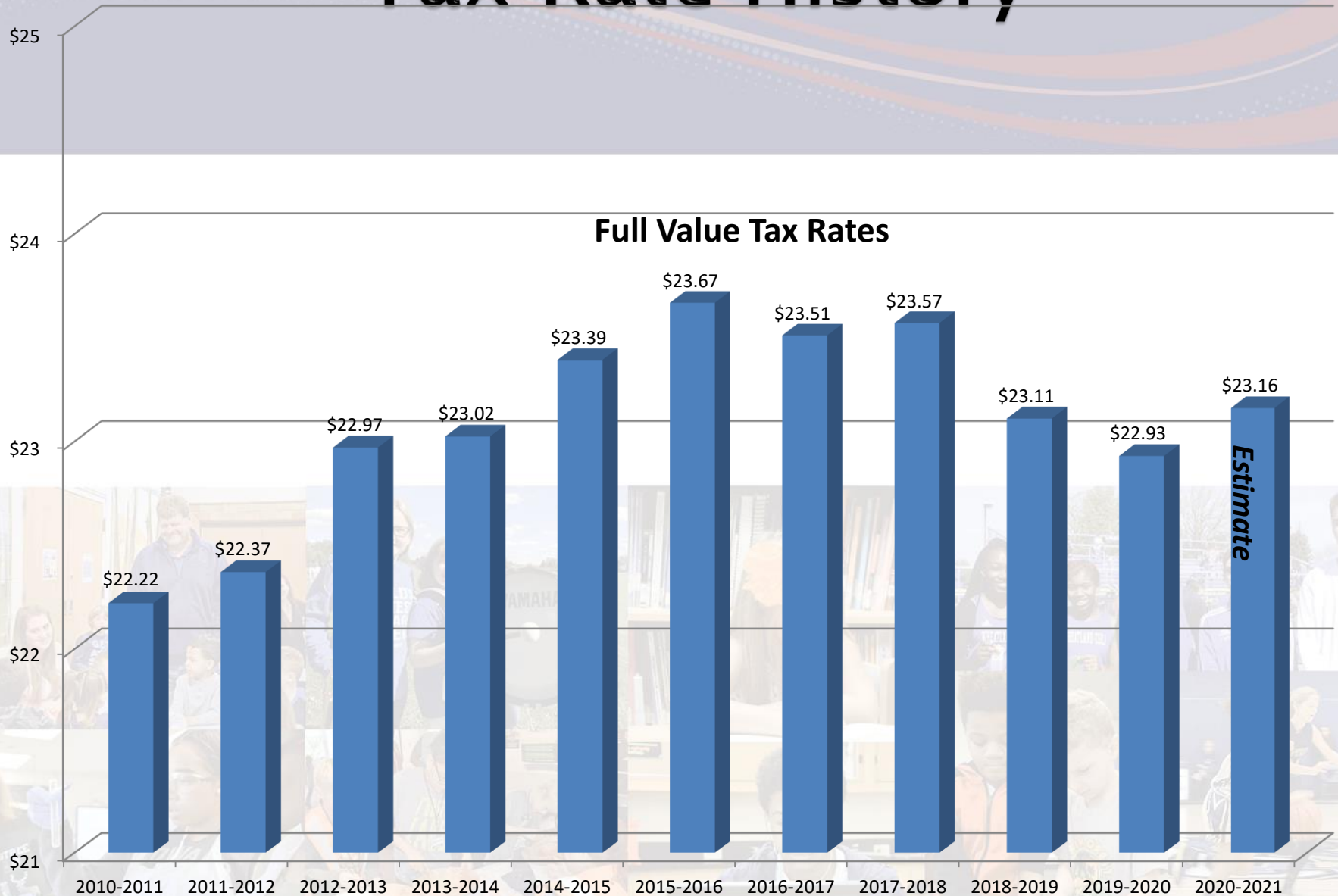
Grade	Actual Enrollment 2019-2020 (as of 2.19.20)	Actual No. of Sections 2019-2020	Projected Enrollment 2020-2021	No. of Sections 2020-2021
7	60-1=59	3	48	2
8	59	3	59	3
	<b>AVERAGE CLASS SIZE = 19.7</b> (118 students with 6 sections)		<b>AVERAGE CLASS SIZE = 21.4</b> (107 students with 5 sections)	
9	43-1=42	2	59	3
10	49-5=44	2	42	2
11	44-5=39	2	44	2
12	50	2	39	2
	<b>AVERAGE CLASS SIZE = 21.9</b> (175 students with 8 sections)		<b>AVERAGE CLASS SIZE = 20.4</b> (184 students with 9 sections)	
TOTAL		14		14

# Instruction: Programs for Students with Disabilities

## ► Summary of students receiving special education services (116 students):

- 81 students: In-district program services
- 7 students: Self-Contained BOCES classrooms
- 8 students: Outside placements
  - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola, Norman Howard, School for the Blind
- 1 student: Home Instruction
- 2 students: Related services only in grades K-5
- 4 students: Homeschooled and receive related services
- 5 students: Related Services through Committee on Preschool Special Education/CPSE
- 3 students: Integrated preschool programs through CPSE
- 5 students: Full day preschool program through 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 \$22.93 rate per \$1,000 of assessed value is the actual blended tax rate (of all four municipalities) for 2019–2020; and the \$23.16 rate per \$1,000 of assessed value is the estimated blended tax rate (of all four municipalities) for 2020–2021.

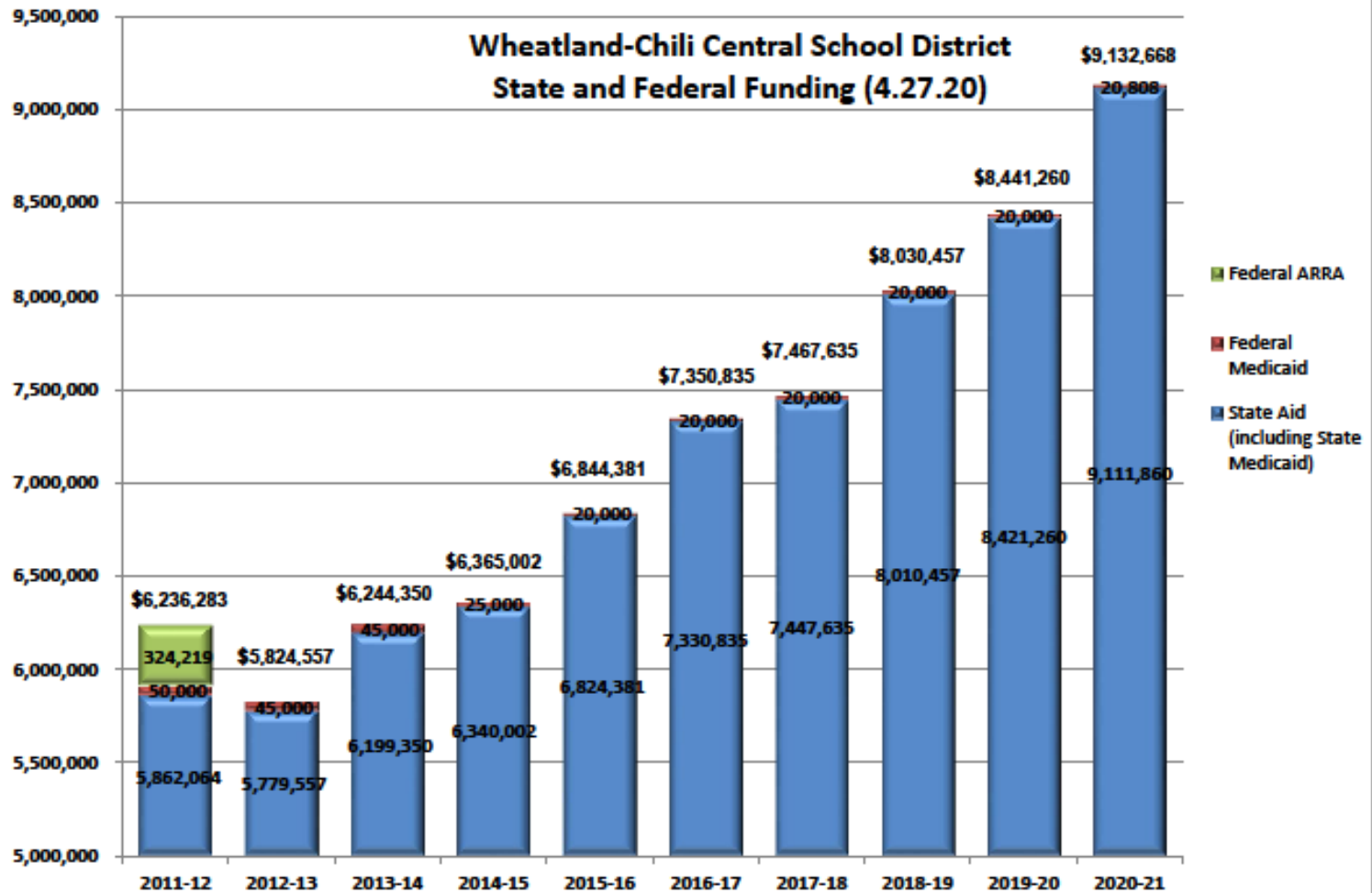
# Impact on Homeowners

## *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>

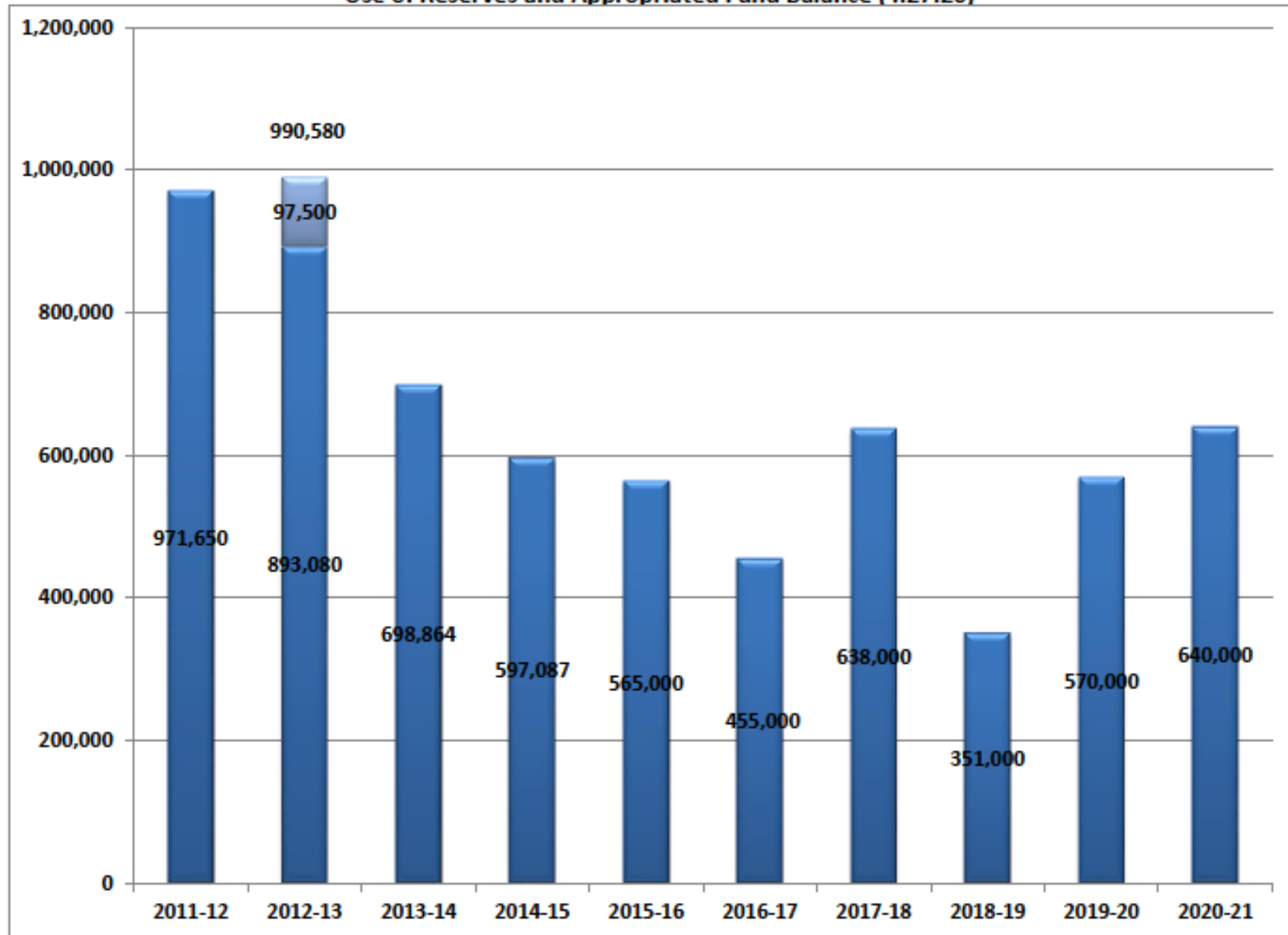
Individual property assessments and changes in the equalization rate by the NYS Office of Real Property Tax Services or the municipality will affect actual tax bill. Equalization rates are currently estimated at 100% for the town of Brighton, 96% for the town of Chili, 98% for the town of Caledonia, and 94% for the Town of Wheatland, and will be finalized by August 2020.

### Wheatland-Chili Central School District State and Federal Funding (4.27.20)



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	\$20,411,470
Student Enrollment	694	693	671	663	655	672	676	679	646	641
Budget % Change	2.79%	-1.61%	2.34%	0.41%	4.23%	2.65%	3.14%	1.97%	4.02%	4.55%
% Tax Levy Change	3.64%	3.00%	3.00%	3.00%	3.00%	0.795%	1.11%	0.00%	2.00%	2.02%

**Wheatland-Chili Central School District  
Use of Reserves and Appropriated Fund Balance (4.27.20)**





# ► Proposition #1

- 2020–2021 School Budget in the amount of **\$20,411,470**

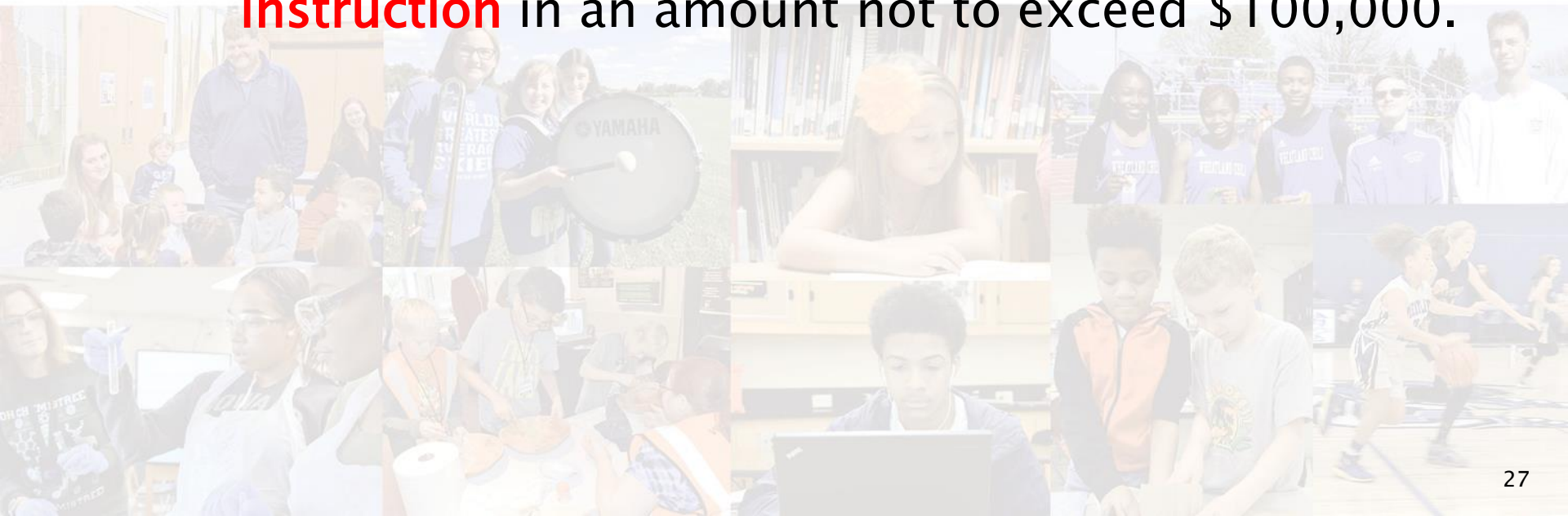


## ► Proposition #2 – Capital Reserve Fund 2018 (Bus and Grounds Equipment)

- Authority to purchase the following items in an amount not to exceed \$210,000:
  - Two (2) replacement vehicles for the transportation of District students, those vehicles being **one (1) 65-passenger bus and one (1) 29-passenger bus.**
  - Also being purchased is **one (1) replacement cargo van** to be used for courier services within the District.

► **Proposition #3 – Capital Reserve Fund 2017 (School Equipment)**

- Authority to purchase and/or replace **Middle/High School classroom furnishings to support instruction** in an amount not to exceed \$100,000.



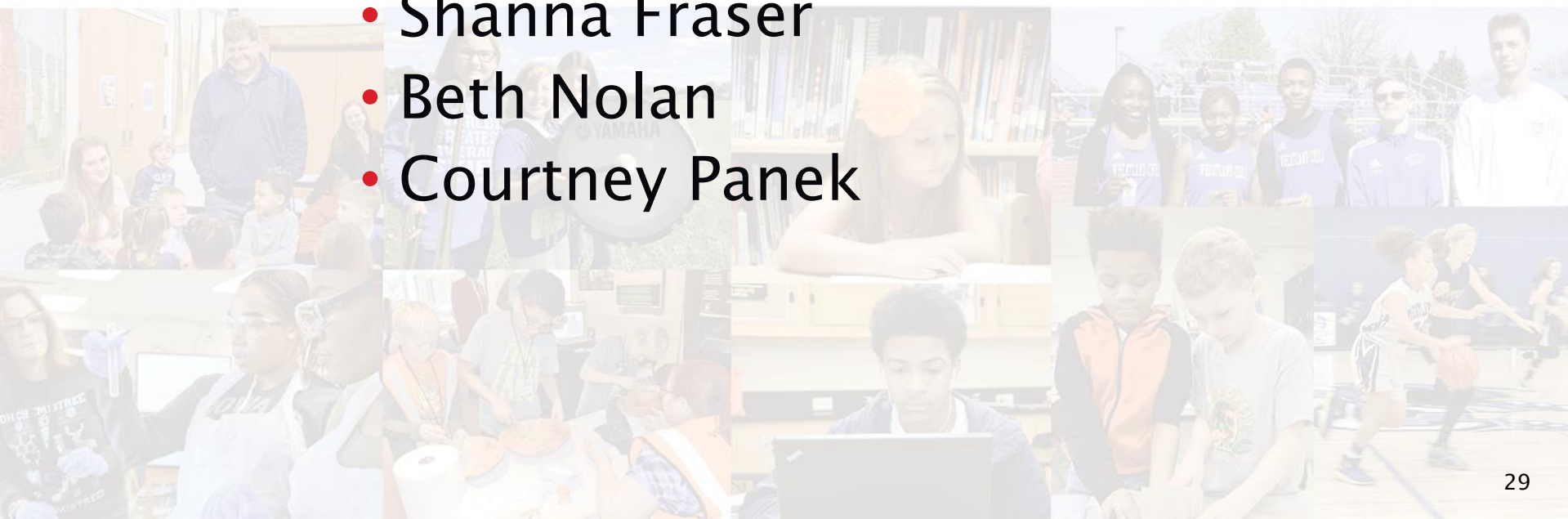
# What happens with a contingency budget?

## 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 \$240,123



# Candidates for Board of Education

- 
- Shanna Fraser
  - Beth Nolan
  - Courtney Panek



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

**ANNUAL BUDGET VOTE BY ABSENTEE BALLOTS**

**Ballots must be returned no later than 5 p.m. on  
Tuesday, June 9, 2020**

**Return postage–paid envelopes will be provided for ballot return**



# All Qualified Voters will Vote by Absentee Ballot

A qualified voter is:

- A citizen of the United States;
- At least eighteen years of age;
- Legal resident of the District for a period of thirty (30) days next preceding the meeting at which he/she offers to vote.

Two absentee ballots will be sent to each household.

Please contact the District Clerk at

[Diane\\_stocking@Wheatland.k12.ny.us](mailto:Diane_stocking@Wheatland.k12.ny.us) if additional ballots are needed.

# 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)



