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# Wheatland-Chili Central Schools

**2013-2014 Budget Development:  
Adoption of Proposed Budget**

**April 8, 2013**

**Board of Education Meeting**





# District Objectives

- Build a 2013-2014 budget that:
  - Supports Board of Education goals
  - Preserves District assets
  - Is fiscally responsible, reasonable, and balanced
- Build the 2013-2014 budget with future budgets in mind:
  - Assess dependence on appropriated fund balance



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# District's Strategic Focus

- To provide **academic excellence**, which empowers all individuals to become motivated learners.
- To provide and maintain systems to support **open communications with all stakeholders** (Communication and Parent Involvement).
- To provide a competitive educational program that is sustainable for the community (**Fiscal Accountability**).
- To provide systems necessary for a clean, safe, and healthy environment to support the educational program (**Operations**).



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# What will we support in this budget?

- Electives are offered with appropriate enrollment (Art, Business, Technology, Band, and Chorus)
- Academic supports are enhanced; ELA intervention classes will be taught by ELA certified teachers
- Sports opportunities with appropriate enrollment
- Extra-classroom clubs with appropriate enrollment
- High school summer school opportunities
- Drivers' education (budget neutral)



# Major Budget Categories (Object Codes)

- Salaries and Benefits
- Debt Service
- BOCES Services
- Supplies and Equipment
- Utilities
- Contractual Expenses
- Tuitions





# 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"> <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	<p>Largest portion of all planned expenditures for instruction and support services:</p> <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	<p>Costs associated with maintaining facilities and grounds:</p> <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>



# BUDGET CHALLENGES: INCREASE IN MANDATED EXPENSES AND TAX LEVY LIMIT



# Budget Challenges for 2013-2014

- Anticipated a 1.5% increase in state aid; Governor's Proposal as of January 22, 2013 aligned with this percentage
- Increase in expenses based on assumptions resulted in overall 4.16% budget to budget increase (\$674,782)
  - 2.5% increase in general support, instruction, and pupil transportation
  - 10% increase in benefits
  - 39.5% increase in Teachers Retirement System (TRS)
  - 10.5% increase in Employees Retirement System (ERS)





# Budget Challenges for 2013-2014

- To have the **same level of support and service** in 2013-2014 as we have in 2012-2013 would cost us an **additional \$674,782**
- We are limited in our ability to raise additional revenue due to the tax levy limit
- To stay within a tax levy limit of 3%, assuming 1.5% increase in state aid, **we needed to reduce our expenses by \$639,312**
  - This “gap” was updated from \$638,684 as a result of the Governor’s Proposed budget (\$628 difference)
  - The amount of this “gap” will continue to change as our tax levy limit is defined and we receive state aid numbers in March



# What is the Impact of the Governor's Proposal on Our Revenue for 2013-2014?

State Aid Category	STATE APPROVED BUDGET Approved Budget 3/30/2012	State Aid (or Governor's Proposal) w/ Adjustments as of 1/22/2013	STATE APPROVED BUDGET Approved Budget 3/28/2013	Differences (1/22/2013 to 3/28/2013)
<b>Foundation Aid</b>	<b>3,985,162</b>	<b>3,985,162</b>	<b>3,997,117</b>	<b>11,955</b>
High Tax Aid	181,923	90,961	181,923	90,962
Transportation Aid	711,008	655,196	655,121	(75)
Building Aid	1,037,082	1,011,443	1,011,443	0
Excess Cost Aid	30,114	50,032	50,032	0
Private Excess Cost Aid	194,392	130,874	127,115	(3,759)
BOCES Aid	484,738	683,139	683,139 <sup>1</sup>	0
Hardware & Technology Aid	11,760	10,990	10,990	0
Textbook, Software, Library Mat Aid	59,343	58,494	56,456	(2,038)
Gap Elimination Adjustment	(1,140,421)	(1,140,421)	(1,140,421)	0
GAP Restoration	0	65,065	301,748	236,683
<b>Published Aid</b>	<b>5,555,101</b>	<b>5,600,935</b>	<b>5,934,663</b>	<b>333,728</b>
Other Aids / Adjustments		estimated		
State Medicaid	45,000	45,000	45,000	0
DEDUCTION FOR certain students	(38,391)	(38,391)	(38,391)	0
Urban Suburban Program	217,847	258,078	258,078	0
<b>TOTAL STATE AID</b>	<b>5,779,557</b>	<b>5,865,622</b>	<b>6,199,350</b>	<b>333,728</b>
Federal Medicaid	45,000	45,000	45,000	0
<b>TOTAL STATE AND FEDERAL AID</b>	<b>5,824,557</b>	<b>5,910,622</b>	<b>6,244,350</b>	<b>333,728</b>

0.3% Increase in Foundation Aid

Overall State Aid Increase of 7.2% (\$419,793)

<sup>1</sup>Maintaining BOCES aid at 1.22.13 amount due to past variances

# Adjustment to Draft Budget as a result of State Approved Budget

- To have the **same level of support and service** in 2013-2014 as we have in 2012-2013 would cost us an **additional \$674,782**
- Anticipated a 1.5% increase in state aid; Governor's Proposal as of January 22, 2013 aligned with this percentage, representing \$86,065
  - To stay within a tax levy limit of 3%, **we needed to reduce our expenses by \$639,312**
- Approved for 7.21% increase in state aid, representing an additional \$333,728
  - To stay within a tax levy limit of 3%, **we must now reduce our expenses by \$305,584**





# Budget Challenges for 2013-2014 – Tax Levy Limit

- Limited in our ability to raise revenue due to the tax levy limit
- Gap between revenue and expenses of budget that must be closed due to increase in mandated expenses



# What is the Tax Levy Limit?

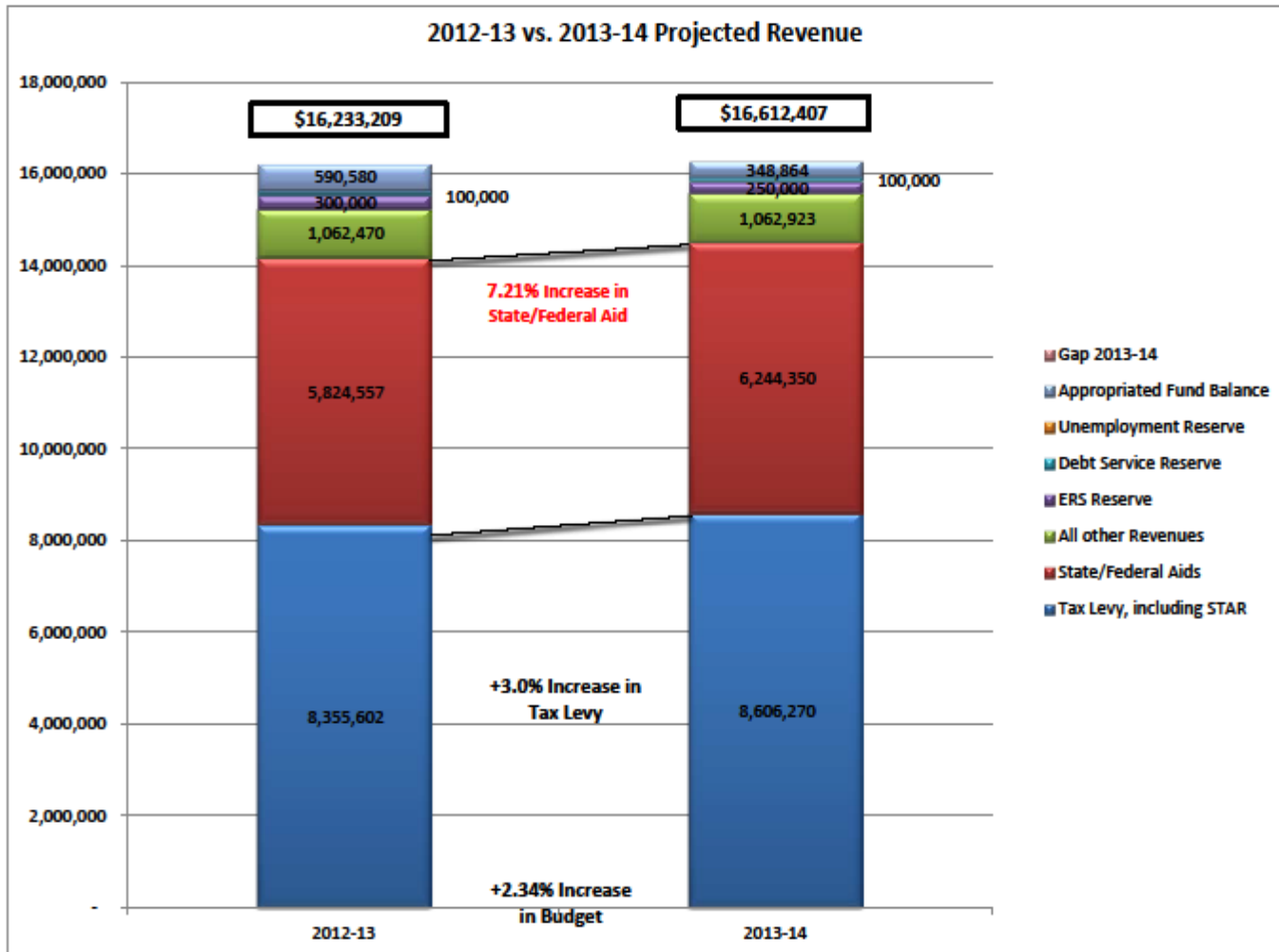
- Percentage from year-to-year that tax levy can increase
- Determined by each district according to a complex formula outlined by law
- Allowable tax levy limit requires greater than 50% voter approval
- Exceeding the allowable tax levy limit requires greater than 60% voter approval

# Current Picture: Draft budget after tax levy limit adjustments

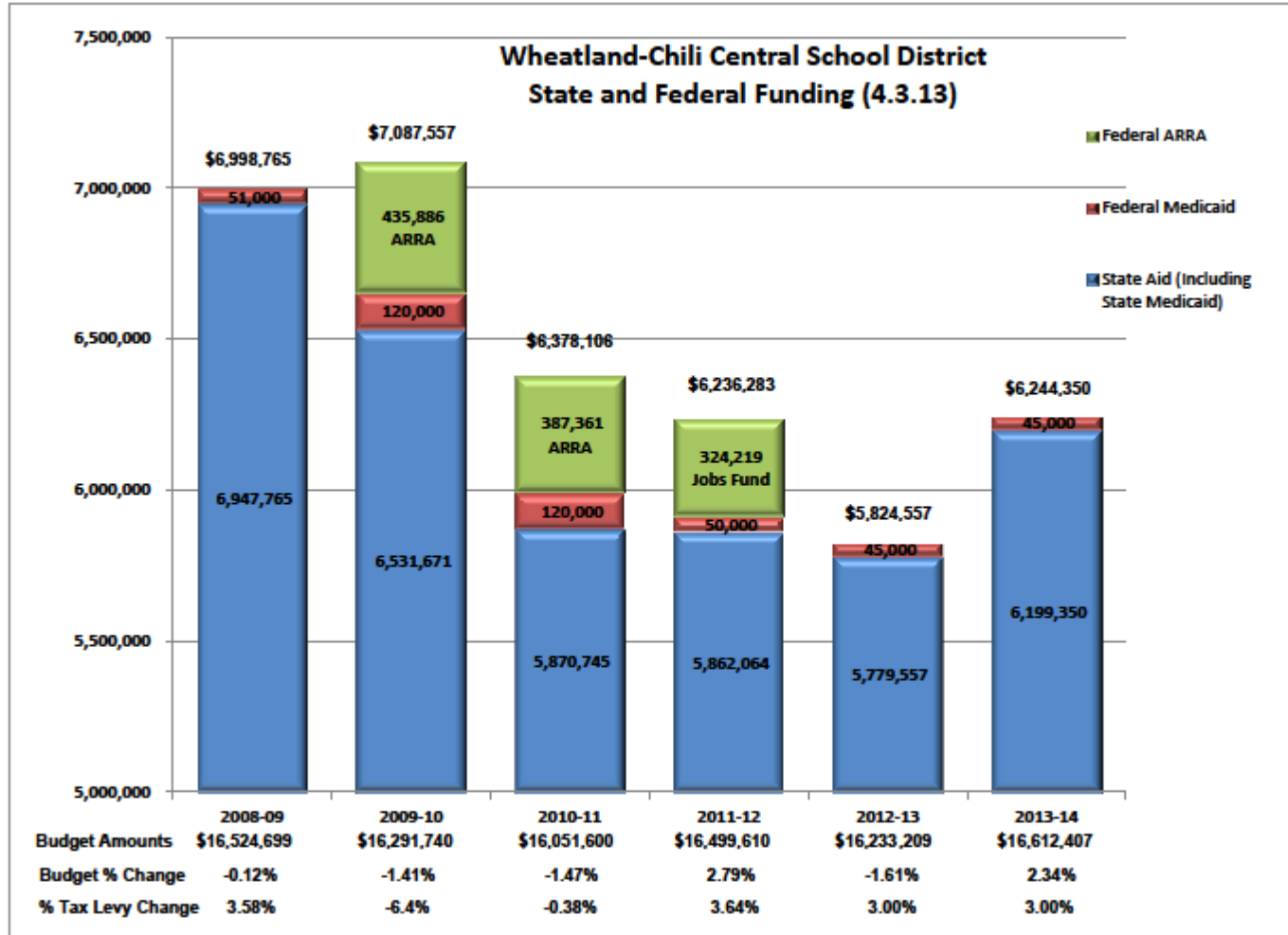
Amounts	Description
\$16,907,991	Budget amount as of 2/25/13
(\$639,312)	Gap between 2/25/13 budget and amount supported by 3.00% tax levy limit
+\$37,235	<u>Additional revenue</u> due to change from projections to percentage that is below tax levy limit (of 3.98%) at 3.45%
+\$10,000	<u>Increase in other revenue sources</u>
\$16,315,914	Draft Budget 3/11/13 supported by 3.45% tax levy
(\$37,235)	Decrease to remain at 3.00% tax levy limit
+\$333,728	<u>Additional revenue</u> due to additional state aid
\$16,612,407	Draft Budget 4/8/13 supported by 3.00% tax levy



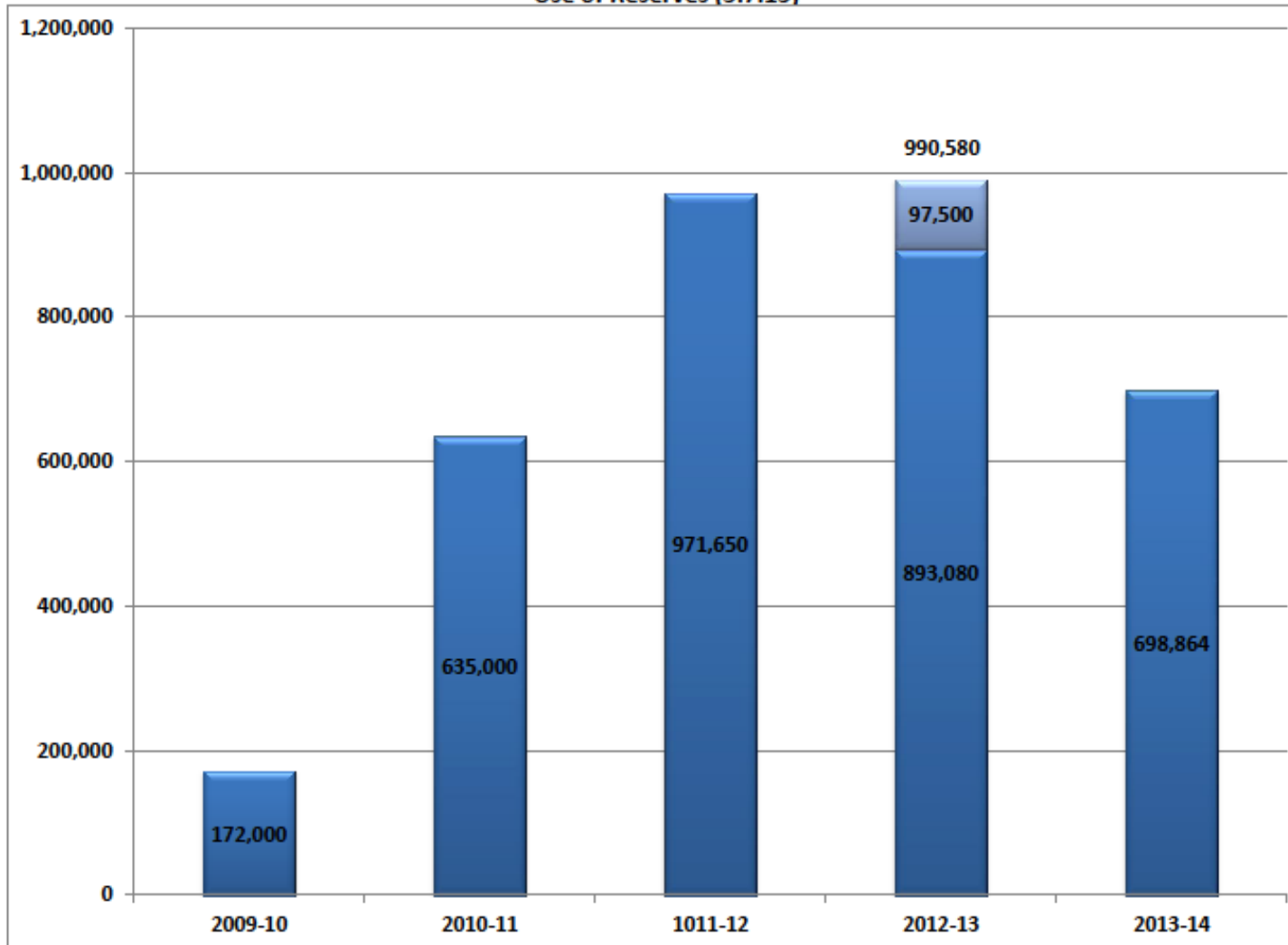




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Wheatland-Chili Central School District  
Use of Reserves (3.7.13)





How will we balance the budget with our increased mandated expenses and tax levy limit?



# Reductions and efficiencies from past years

- Shared Director of Food Services with Honeoye Falls-Lima (Genesee Valley BOCES) (0.6 FTE reduction)
- Shared Director of Transportation and Buildings/Grounds (1.0 FTE reduction)
- Shared Director of Curriculum and Instruction and Data Manager
- Shared Business Manager with Greece Central (Monroe #2 BOCES) (0.5 FTE reduction)
- Shared HR Manager with Honeoye Falls-Lima (Monroe #2 BOCES)
- Managed Information Technology Support (Monroe #1 BOCES) (0.5 FTE reduction)
- Reduction in Principal position (1.0 FTE reduction)

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# Reductions and efficiencies from past years

## Instructional Reductions 2009-2010 to 2012-2013:

- Elementary faculty: 3.4 FTE
- Middle/High faculty: 3.2 FTE
  - Social Studies: 0.8 FTE
  - LOTE: 0.4 FTE
  - English: 0.8 FTE
  - Science: 0.8 FTE
  - Physical Education 0.4 FTE
- K-12 Art: 0.4 FTE
- K-12 Music: 0.7 FTE
- K-12 Paraprofessionals: 5.0 FTE





# Strategies to close the 2013-2014 budget gap

Combination of the following options:

- Staff reductions
- Purchase of BOCES services where possible, resulting in increased aid the following year
- Budget line reductions
- Contractual reductions
- Reductions through retirement
- Continued use of reserves, but at lower rate



# Student enrollment over time

2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
832	794	744	723	734	715	713	705

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# What proposed reductions are in this budget?

- Elementary faculty (31.9 FTE) – ~~3.5 FTE~~ 1.9 FTE Reduction

- ~~Classroom: 1.0 FTE~~
- Special Areas:
  - Art: 0.2 FTE
  - ~~Library: 0.1 FTE~~
  - Music: 0.2 FTE
  - Physical Education: 0.2 FTE
- Reading: 0.8 FTE
- Special Education: ~~1.0 FTE~~ 0.5 FTE
- Math Intervention: 0.5 FTE (retirement)



# What proposed reductions are in this budget?

- Middle/High faculty (43.5 FTE) – ~~2.1 FTE~~ 1.5 FTE Reduction
  - ~~Library: 0.1 FTE~~
  - Math: 0.2 FTE
  - Music: 0.2 FTE
  - Physical Education: 0.2 FTE
  - Science: 0.2 FTE
  - Social Studies: 0.2 FTE
  - Special Education: ~~1.0 FTE~~ 0.5 FTE
- Psychologist: 0.4 FTE
- K-12 Paraprofessionals (37.0 FTE): 3.0 FTE



# Reductions (Continued)

- Coaching reduction – one modified boys basketball team and one modified girls basketball team
- BOCES services
  - In-District Support of Students with Disabilities
- Retirements
- Line-by-line reductions in operational budgets





# What are the implications of these reductions?

- Seventh-grade students will continue in two sections of classes; continuation of sixth-grade structure; ELA and math are in three sections
- One less section of physical education at the MS/HS
- Fewer sections of specials classes (art, library, music, and physical education) are needed at the elementary level for 16 classes of students per week
- Reduction of seventh-grade general music or adjustment to lesson schedule at MS/HS



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# Implications (Continued)

- Reduce availability of reading support (2.8 FTE to 2.0 FTE) but provide literacy coaching for all teachers through professional development
- Reduce teachers' aide support
  - 0.5 FTE at each of MS/HS and TJC in general education
  - 1.0 FTE at each of MS/HS and TJC in special education; support is not mandated (not on students' IEPs)



# Class Size Considerations (One Option): K-6

Grade	Actual No. of Sections 2012-2013	Projected Enrollment 2013-2014 <sup>1</sup> (as of 12.10.12)	Projected Enrollment 2013-2014 <sup>1</sup> (as of 3.12.13)	No. of Sections 2013-2014 (Based on 2012-2013 <sup>2</sup> )	No. of Sections 2013-2014 (Based on County Average <sup>3</sup> )
K	3	50 (Est.)	46 (Est.)	2/3	2/3 (15/15/16)
1	3	45	43	3	3 (14/14/15)
2	2	55	54	3	3 (18/18/18)
3	3	38	38	2	2 (19/19)
4	3	54	51	3	2.5 (17/17/17) (25/26)
5	3	50	51	3	2.5 (17/17/17) (25/26)
6	2	60	60	3	3 (20/20/20)
TOTAL	19			19/20	18/19

<sup>1</sup> Enrollment numbers include special education students

<sup>2</sup> K-3, 18 students; 4-8, 24 students

<sup>3</sup> K, 24 students; 1-3, 25 students; 4-6, 26 students



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We have 106 FTE adults<sup>1</sup> at Wheatland-Chili supporting our 689 students<sup>2</sup>.

- 689 TJC and MS/HS students with 72 FTE teachers/support staff<sup>3</sup>
  - 292 TJC students with 30 FTE teachers/support staff
  - 397 MS/HS students with 42 FTE teachers/support staff
- 689 TJC and MS/HS students with an additional 34 FTE paraprofessionals

<sup>1</sup>Excluding custodial, cafeteria, and transportation staff who also interact with students on a daily basis.

<sup>2</sup>Additional 16 students in out-of-district and BOCES special education placements.

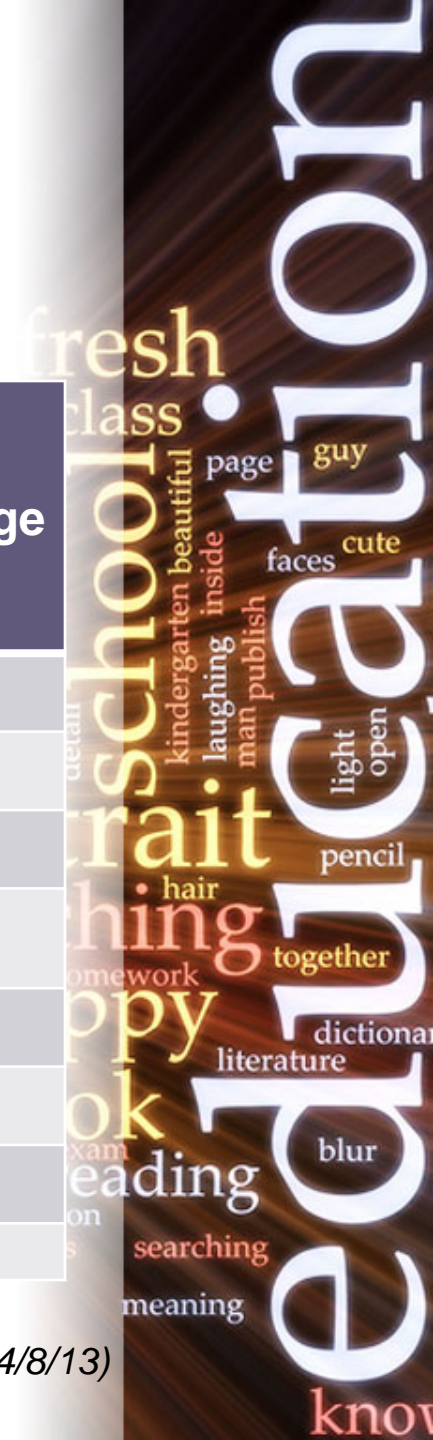
<sup>3</sup>Support staff represents social workers, psychologists, counselor, librarians, reading teachers, etc.

# Major Budget Categories (Object Codes)

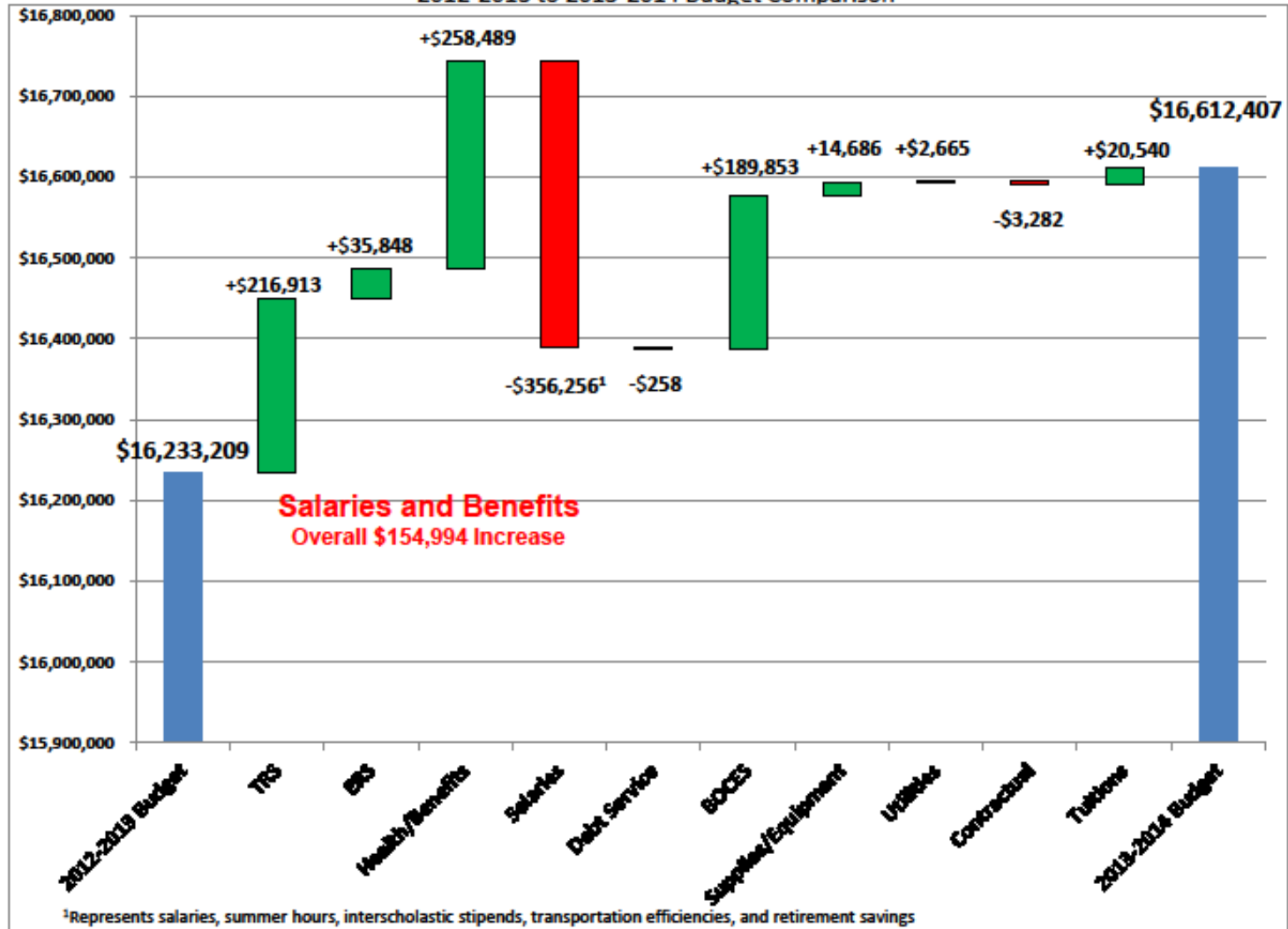


# 2013-2014 Budget (as of 4.3.13)

Category	12-13 Amount	13-14 Amount	Amount Change	% Change
Salaries and Benefits	11,376,716	11,531,710	154,994	1.36%
Debt Service	1,190,993	1,190,735	-258	-0.02%
BOCES Services	1,950,945	2,140,798	189,853	9.73%
Supplies and Equipment	526,015	540,701	14,686	2.79%
Utilities	421,325	423,990	2,665	0.63%
Contractual Expenses	519,565	516,283	-3,282	-0.63%
Tuitions	247,650	268,190	20,540	8.29%
<b>Total Budget</b>	<b>16,233,209</b>	<b>16,612,407</b>	<b>379,198</b>	<b>2.34%</b>

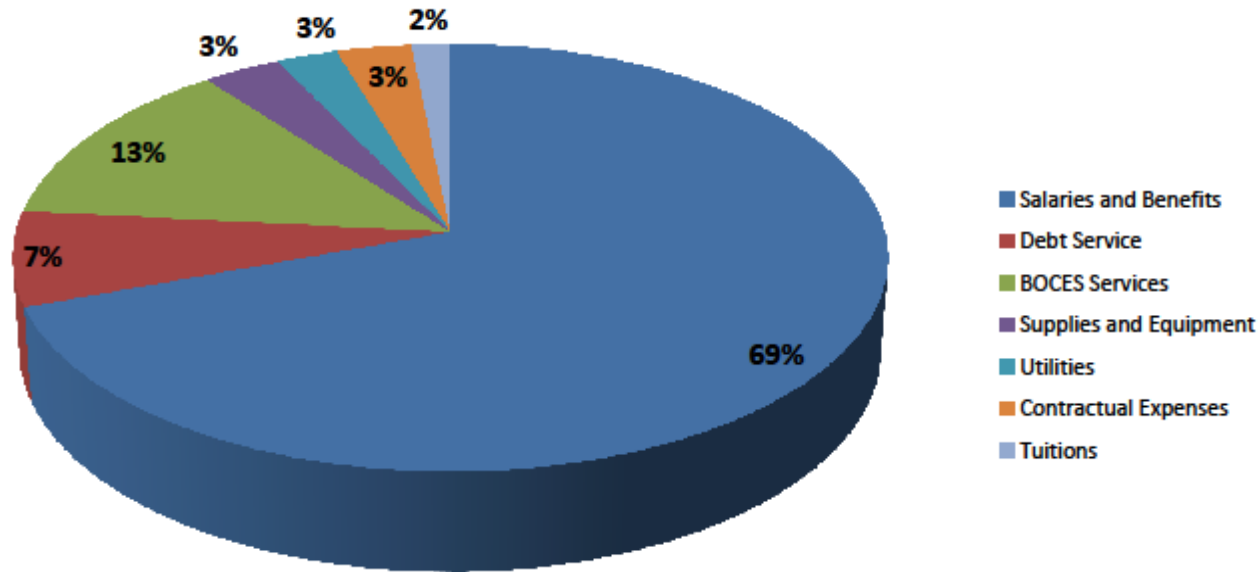


# WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT 2012-2013 to 2013-2014 Budget Comparison





# Major Budget Categories



# Three-Part Budget (Function Codes)

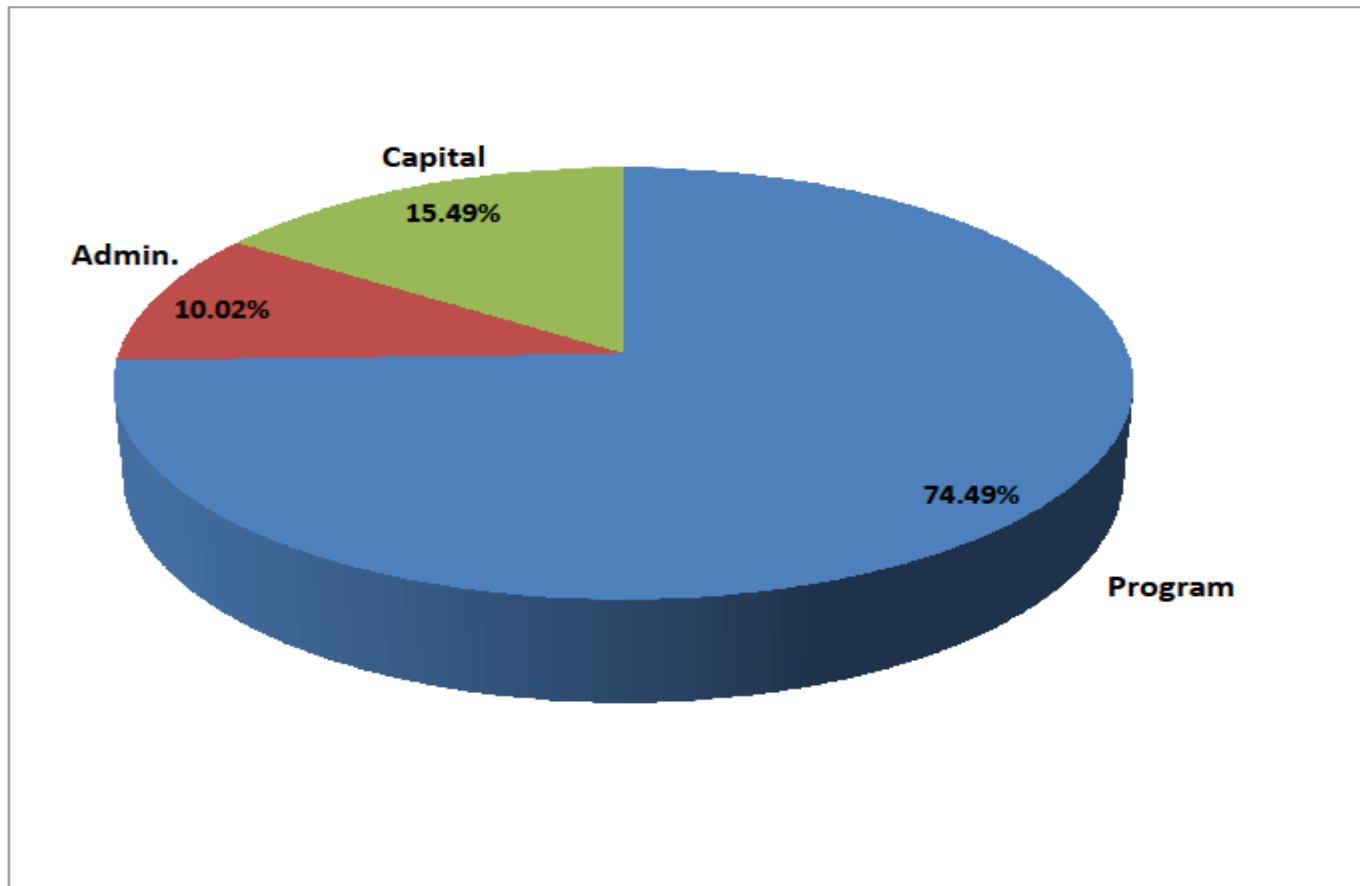


# Three-Part Budget

Component	2012-2013 Adopted	% of Budget	2013-2014 Proposed	% of Budget
<b>Program</b> Instructional, co-curricular, and athletic programs; counseling and health services; and pupil transportation	\$12,132,995	74.74%	\$12,374,631	74.49%
<b>Administrative</b> Board of Education costs, central and school administration, finance (including tax collection, purchasing, legal and auditing expenses), curriculum development, and BOCES administrative expenses	\$1,579,491	9.73%	\$1,665,302	10.02%
<b>Capital</b> Building and equipment repairs, custodial and maintenance supplies, utilities, and debt service	\$2,520,723	15.53%	\$2,572,475	15.49%
<b>Total</b>	<b>\$16,233,209</b>	<b>100%</b>	<b>\$16,612,407</b>	<b>100%</b>

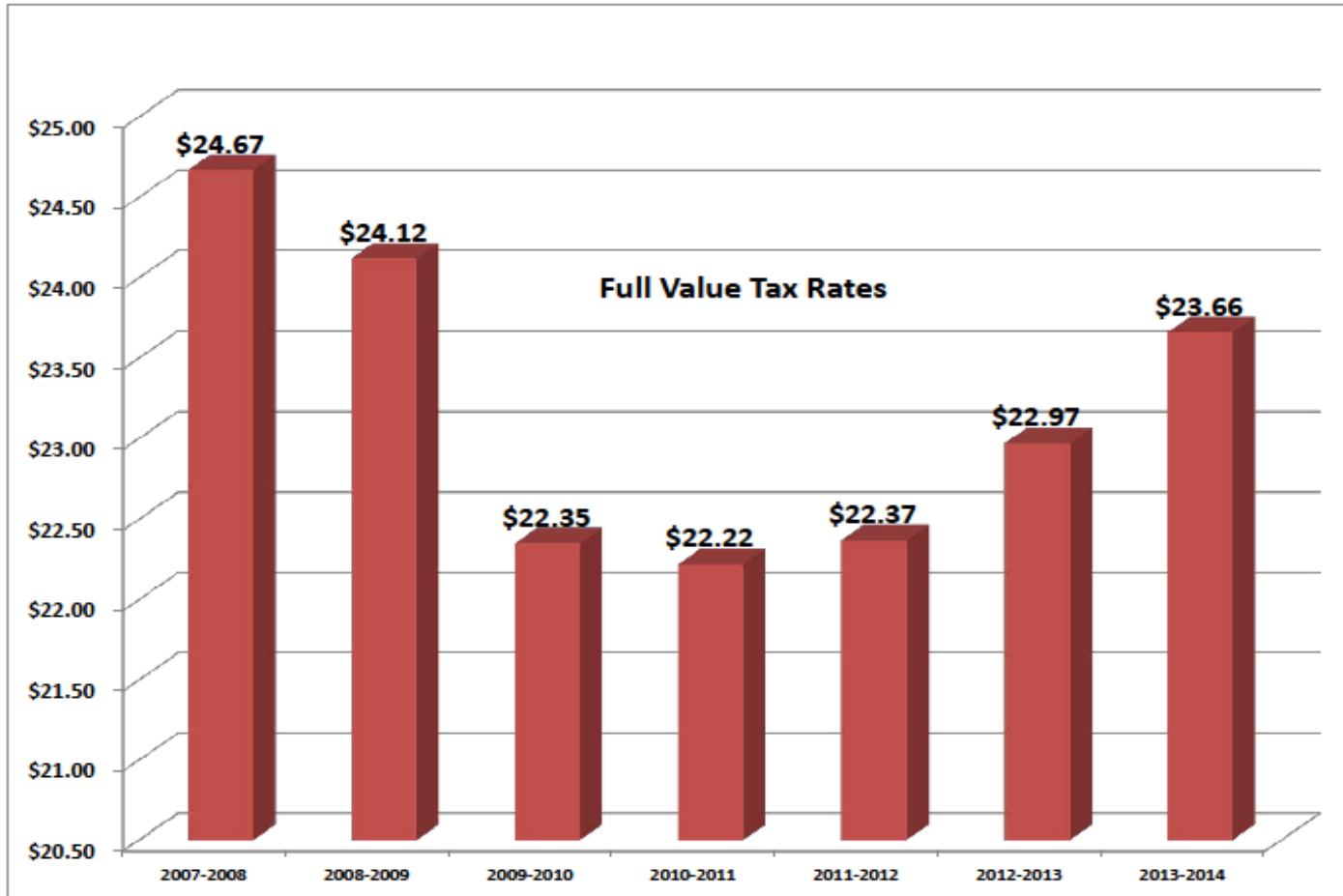


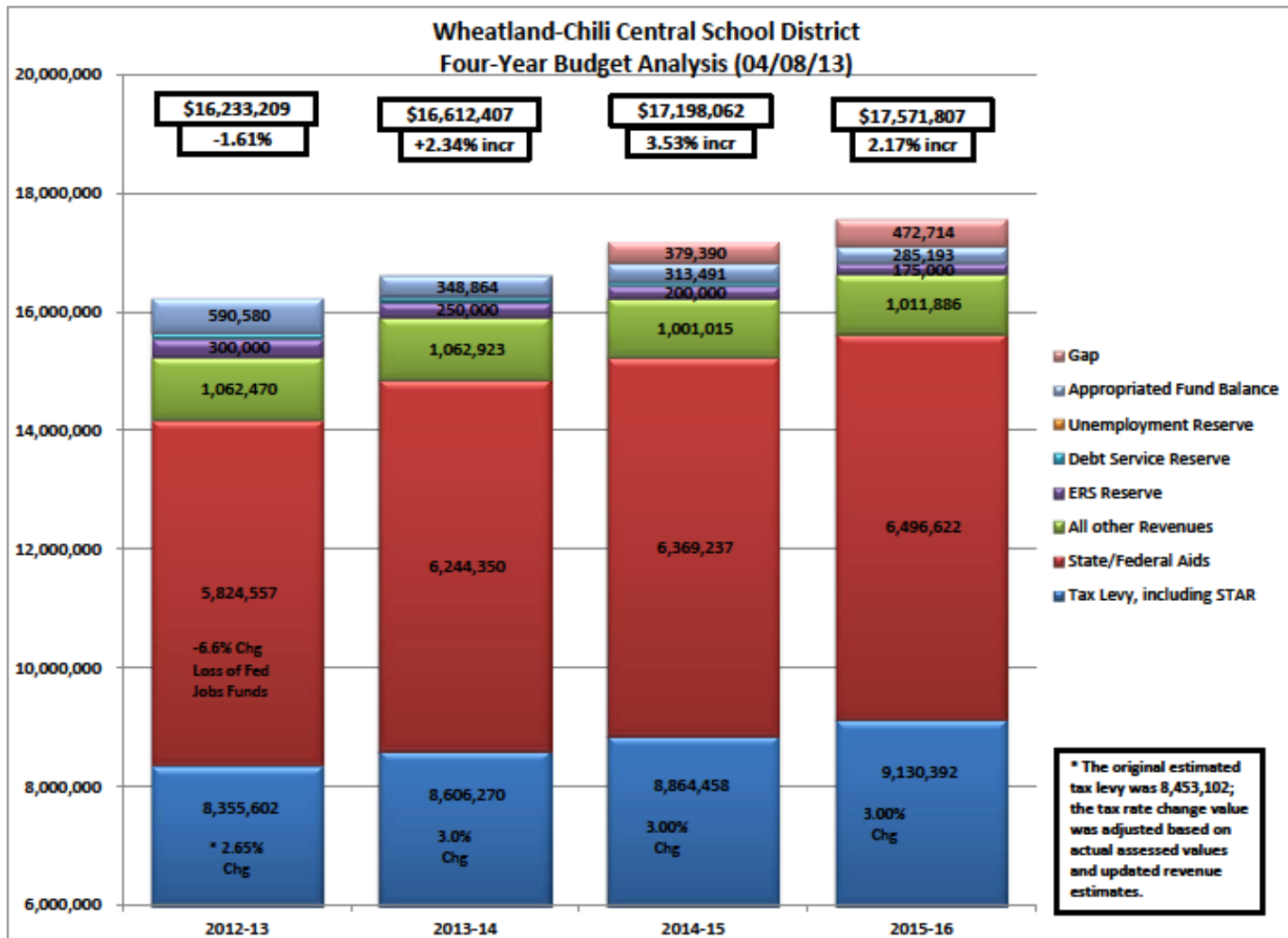
# Three-Part Budget





# Tax Rate History





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# What happens with a contingency budget?

## There are new 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.**
- This would mean an **additional budget reduction of \$250,668.**





# 2013-2014 Budget Development Process

May 13, 2013

- Budget Hearing and Meet the Candidate Night

