

Wheatland-Chili Central Schools 2016-2017 Budget Development

Staffing and Enrollment Projections

December 7, 2015

Board of Education Meeting



WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT

Encouraging All Students to Meet College and Career Readiness Expectations

District Objectives

- Build a 2016-2017 budget that:
 - Supports Board of Education goals
 - Preserves District assets
 - Is fiscally responsible, reasonable, and balanced
- Build the 2016-2017 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

- Encourage all students to meet college and career readiness expectations.
- Improve customer service and communications.



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**).

2016-2017 Budget Development Timeline

Date	Presentation
January 11	General Support, Capital/Debt Service
January 25	Facilities and Transportation
February 8	Instruction (Pupil Services, Special Education, BOCES)
February 22	Instruction (Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 7	Review Preliminary Draft Budget
March 21	Review Draft Budget
April 18	Adoption of Proposed Budget
May 9	Budget Hearing and Meet the Candidate Night
May 17	Budget Vote
June 21	Statewide Budget Revote Day

Budget Variables for 2016-2017 - Revenues

- Anticipating a 2.7% increase in state aid (with one-half Gap Elimination Adjustment restoration)
- Allowable levy growth (tax levy limit) is at 0.73% before exclusions (from 1.56% in 2015-2016)
 - District projections are based on 1.1% tax levy limit
- Planned decrease in use of Reserves based on five-year plan (\$168,032):
 - Decrease in use of ERS/Other Reserve from \$225,000 in 2015-2016 to \$150,000 in 2016-2017 (\$75,000 less)
 - Decrease in use of appropriated fund balance from \$325,000 in 2015-2016 to \$231,968 in 2016-2017 (\$93,032 less)

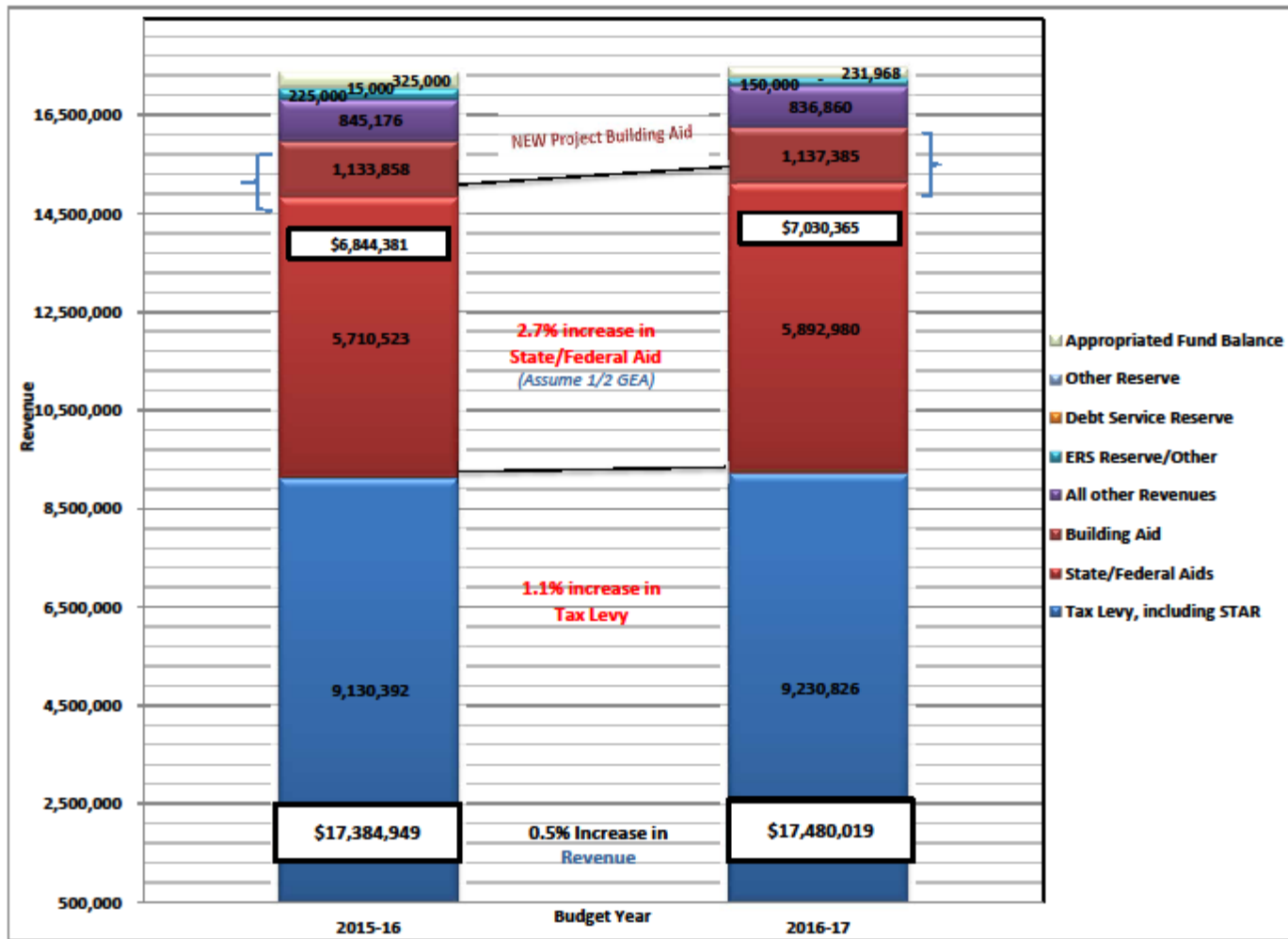
Budget Variables for 2016-2017 - Expenses

- Increase in expenses from 2015-2016 to 2016-2017:
 - 2.5% increase in general support
 - 5.4% increase in instruction (*pupil services, special education, BOCES, elementary, secondary, sports, co-curricular, technology*)
 - 4.1% increase in pupil transportation*
 - 6.8% increase in benefits
- Decrease in expenses from 2015-2016 to 2016-2017:
 - 9.5% decrease in Teachers Retirement System (TRS) (from 13.26% to 12%)
 - 12.09% decrease in Employees Retirement System (ERS) (18.2% to 16%)

*Based on 2014-2015 actual which is greater than 2015-2016 budgeted amount.



Wheatland-Chili Central School District 2015-16 vs. 2016-17 Revenue



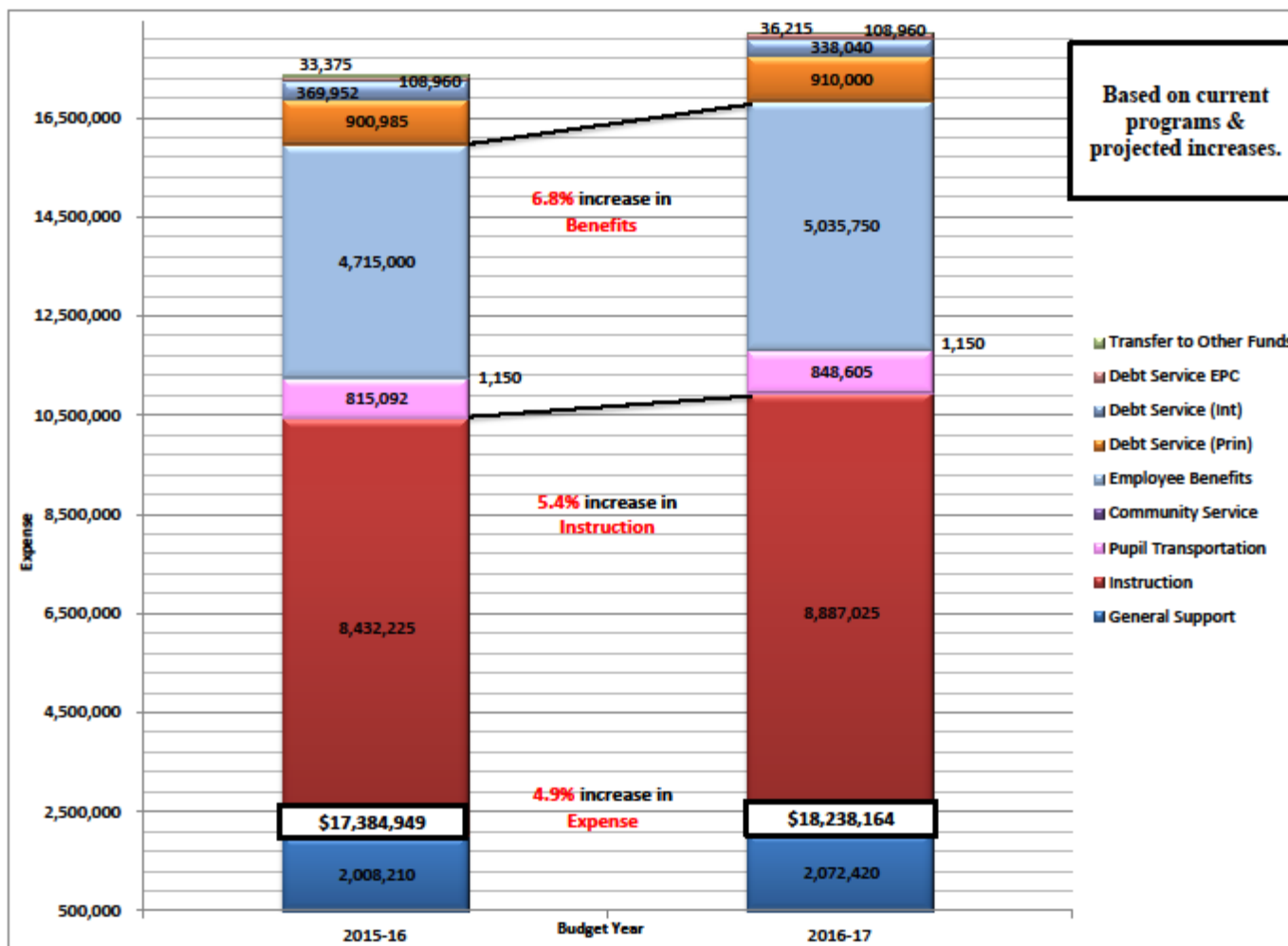
Areas of Expenditure (functional areas)

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





Wheatland-Chili Central School District
2015-16 vs. 2016-17 Projected Expense



What is our starting point based on the budget variables?

- We are limited in our ability to raise additional revenue due to the tax levy limit
- To stay within a tax levy limit of 1.1%, assuming 2.7% increase in state aid, we have \$758,145 of expenses that are not covered by revenues
- The amount of this “difference” will change as
 - Revenues are better defined through our tax levy limit and state aid numbers
 - Expenses are adjusted to align with revenues



STAFFING AND ENROLLMENT PROJECTIONS



WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT

Encouraging All Students to Meet College and Career Readiness Expectations



Class Size Considerations

- Monroe County Averages
 - Kindergarten: 24 (ranges from 18 to 30)
 - Grades 1-3: 25 (ranges from 18 to 30)
 - Grades 4-6: 26 (ranges from 18 to 30)
 - Grades 7-12: 27 (ranges from 18 to 30)
- Current/recommended targets for 2016-2017 (with range of up to 2+ in certain sections)
 - K: 19 Students/Class
 - 1-3: 25 Students/Class; 19 Students/ Class in Math and ELA
 - 4-8: 26 Students/Class
 - 9-12: No fewer than 10 Students/electives (based on program requirements); 27 Students/ core courses



Class Size Considerations: K-6

Grade	Actual Enrollment 2015-2016	Actual No. of Sections 2015-2016	Projected Enrollment 2016-2017	No. of Sections 2016-2017 (Based on Below Targets)
K	57	4	50 (Est.)	3
1	44	2.6	57	3
2	58	3	44	2.6
3	48	3	58	3
4	58	3	48	2
5	39	2	58	3
6	44	2	39	2
TOTAL		19.6		18.6

Recommended targets for 2016-2017 (with range of up to 2+ in certain sections):

- K: 19 Students/Class
- 1-3: 25 Students/Class; 19 Students/ Class in Math and ELA
- 4-8: 26 Students/Class

Class Size Considerations: 7-12

Grade	Actual Enrollment 2015-2016	Actual No. of Sections 2015-2016	Projected Enrollment 2016-2017	No. of Sections 2016-2017 (Based on Below Targets)
7	47	2	44	2
8	57	3	47	2
9	54 (49 at 7.17.15)	2	57	3
10	55 (57 at 7.17.15)	3	54	2
11	50	2	55	2
12	56	3	50	2
TOTAL		15		13

Recommended targets for 2016-2017 (with range of up to 2+ in certain sections):

- 4-8: 26 Students/Class
- 9-12: No fewer than 10 Students/electives (based on program requirements); 27 Students/ core courses

2016-2017 Budget Development Process

- Follow the approved timeline
- Continue to explore staff assignments
- Work with leadership to develop draft budget



2016-2017 BUDGET DEVELOPMENT PROCESS

January 11, 2016

- General Support
- Capital/Debt Service

