

Wheatland-Chili Central Schools 2016-2017 Budget Development

2016-2017 Review of Base Budget

**March 7, 2016 Board of
Education Meeting**



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, Community Services, Transfers, and Debt Services
January 25	General Support (Facilities) and Transportation
February 8	Instruction (BOCES, Special Education, and Pupil Personnel Services)
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 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



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 2016-2017 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)

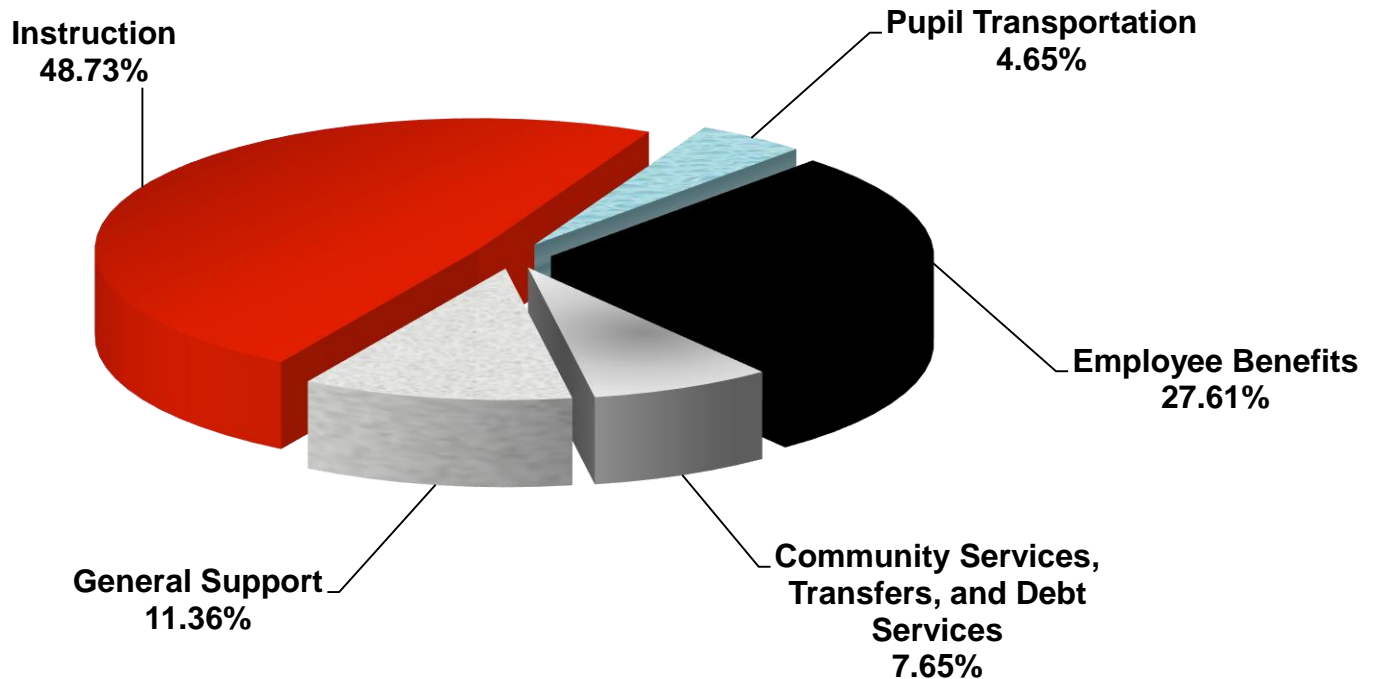
2016-17 PROPOSED BUDGET

SUMMARY OF APPROPRIATION (BY FUNCTION)

	Actual Expenditures 2014-15	Adopted Budget 2015-16	Adjusted Budget 2015-16*	Projected Expense 2016-17	Adopted vs. Projected Expense Variance	
					Budget Variance Amount	%
General Support	\$ 1,788,365	\$ 2,008,210	\$ 2,046,584	\$ 2,072,419	64,209	3.20%
Instruction	8,305,454	8,432,225	8,440,045	8,887,025	454,800	5.39%
Pupil Transportation	812,227	815,092	828,198	848,605	33,513	4.11%
Employee Benefits	3,828,038	4,715,000	4,715,000	5,035,750	320,750	6.80%
Community Services, Transfers, and Debt Services						
Community Service	-	1,150	1,150	1,150	-	0.00%
Debt Service/Transfers to Debt Service	1,198,851	1,379,897	1,379,897	1,357,000	(22,897)	-1.66%
Transfers to Capital/Capital Reserve Fund	275,000	-	-	-	-	0.00%
Transfer to Special Aid Fund	39,991	33,375	33,375	36,215	2,840	8.51%
TOTAL	<u>\$ 16,247,926</u>	<u>\$ 17,384,949</u>	<u>\$ 17,444,249</u>	<u>\$ 18,238,164</u>	<u>\$ 853,215</u>	<u>4.91%</u>

*2015-16 Adjusted Budget increase is attributable to the \$59,300 carryover encumbrances from the 2014-15 fiscal year.

Summary by Function





General Support

Type	2016-17 Base Budget
Board of Education	19,900
Central Administration	249,856
Finance	325,163
Personnel / Public Information Services	130,990
Central Services	50,958
Special Items	180,339
Facility Operations	1,115,214
Grand Total	2,072,419



What do we know about General Support?

Board of Education

- Membership in Monroe County School Boards and New York State School Boards Associations
- BOCES Policy Maintenance (Erie I BOCES)
- Legal Notices, Board Clerk Expenses, Annual Voting Expenses

Central Administration

- Superintendent's Office: salaries and benefits, supplies, professional development

Finance

- Business Office: salaries and benefits, supplies
- Auditing: internal auditor, external auditor, claims auditor
- Fiscal Planning and Advisory Services
- Tax Collection
- Treasury and Purchasing Functions



General Support (Continued)

Other Costs

- Legal Expenses, including Labor Relations Service (Monroe #2 BOCES)
- Personnel: recruiting and fingerprinting (Monroe #2 BOCES)
- Public Information: newsletters, calendars, and legal notices
- Central Data Processing: financial management system
- Liability and Property Insurance
- BOCES Administrative Costs



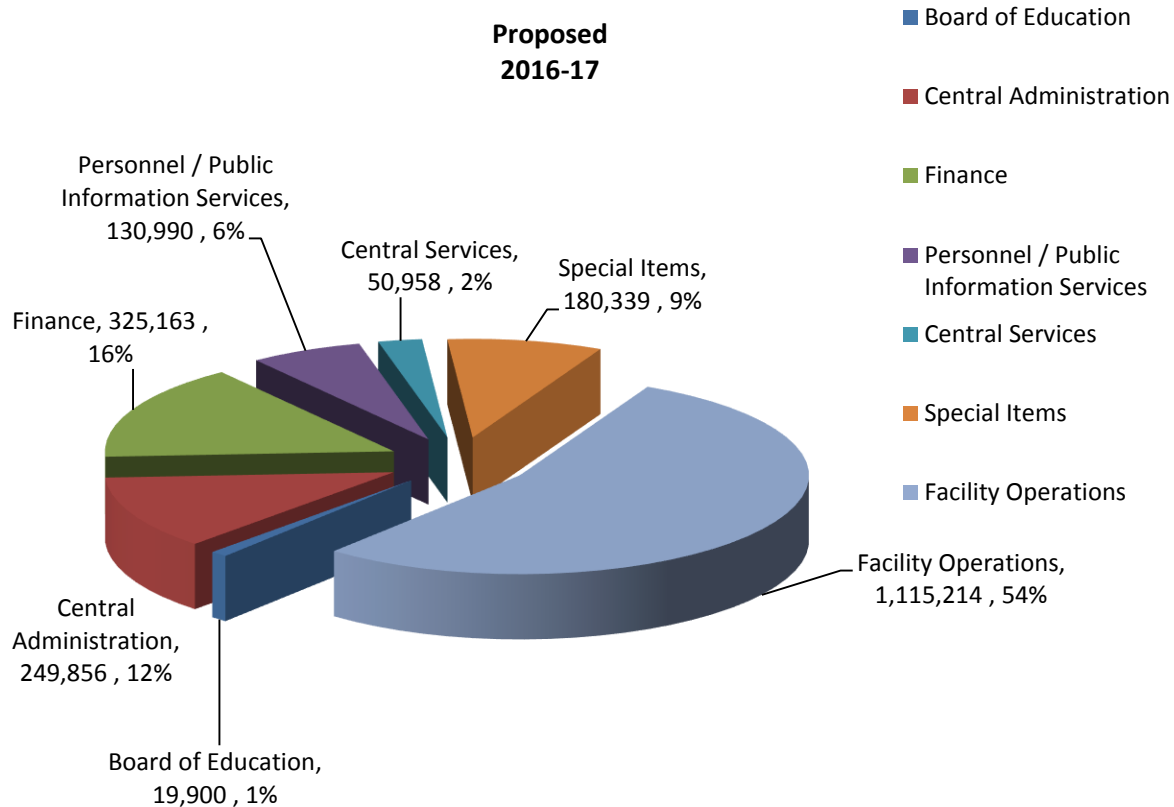
Facilities Staffing (Current)

Staff	Full-Time Equivalents (FTEs)	
Director, Facilities and Transportation	0.5	
Custodians, Assistant Custodians, and Cleaners	AM	PM
MS/HS	2.0	3.0
T. J. Connor	1.0	2.5
Grounds	1.5	
Clerical	0.5	
Shared Facilities (Monroe #2 BOCES)	0.5	



General Support (\$2,072,419)

**Proposed
2016-17**





Instruction: Teaching, Library, Technology, Administrative, Interscholastics, and Co-Curricular

Type	2016-17 Base Budget
Administration & Improvement	649,907
Instruction	4,262,716
Teaching-Special Schools	41,357
Library	187,341
Technology	631,105
Co-Curricular	106,225
Interscholastic Sports	229,975
Grand Total	6,108,625



Class Size Considerations: K-6

Grade	Actual Enrollment 2015-2016 (Updated 2.19.16)	Actual No. of Sections 2015-2016	Projected Enrollment 2016-2017 (Updated 2.19.15)	No. of Sections 2016-2017 (Based on Below Targets)
K	$57+2=59$	4	50 (Est.)	3
1	$44+1=45$	2.6	$57+2=59$	3
2	$58-1=57$	3	$44+1=45$	2.6
3	$48+2=50$	3	$58-1=57$	3
4	58	3	$48+2=50$	2
5	$39+1=40$	2	58	3
6	44	2	$39+1=40$	2
TOTAL		19.6		18.6

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

WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT

Encouraging All Students to Meet College and Career Readiness Expectations

Elementary Instructional Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Grades K-5 Teachers (classroom, academic intervention, and special areas)	23.6
Paraprofessionals (teacher aides, computer support, and office clerk)	6.0
Library	1.0

Student Enrollment: 316 (2.5.16)

Class Size Considerations: 7-12

Grade	Actual Enrollment 2015-2016 (Updated 2.19.16)	Actual No. of Sections 2015-2016	Projected Enrollment 2016-2017 (Updated 2.19.16)	No. of Sections 2016-2017 (Based on Below Targets)
7	47-1=46	2	44	2
8	57-1=56	3	47-1=46	2
9	54-1=53 (49 at 7.17.15)	2	57-1=56	3
10	55-2=53 (57 at 7.17.15)	3	54-1=53	2
11	50-1=49	2	55-2=53	2
12	56-1=55	3	50-1=49	2
TOTAL		15		13

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

WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT

Encouraging All Students to Meet College and Career Readiness Expectations



Secondary Instructional Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Grades 6-12 Teachers (core and elective)	30.8
Paraprofessionals (teacher aides, security coordinator, and office clerks)	7.0
Library	0.8

Student Enrollment: 366 (2.5.16)

Instruction: Other



Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, K-12 Assistant Principal, and Executive Director of Curriculum	4.0
Secretarial Support	3.0
Curriculum Leaders (stipends)	11 positions earning stipends

Instruction: Interscholastic Sports

Coaches

- 11 Modified (addition of Boys' Basketball and Boys' Soccer), 9 Junior Varsity, 13 Varsity, 3 Assistant Coaches, and 2 Intramural Coaches (for four sports)

Chaperones

Athletic Director (0.4 FTE release)

Officials and Athletic Trainer

Supplies, Equipment, and Uniforms

Event Fees and Memberships



Instruction: Co-curricular

Advisors

- 30 High School (addition of environmental club), 8 Middle School (addition of Show Choir), and 9 Elementary

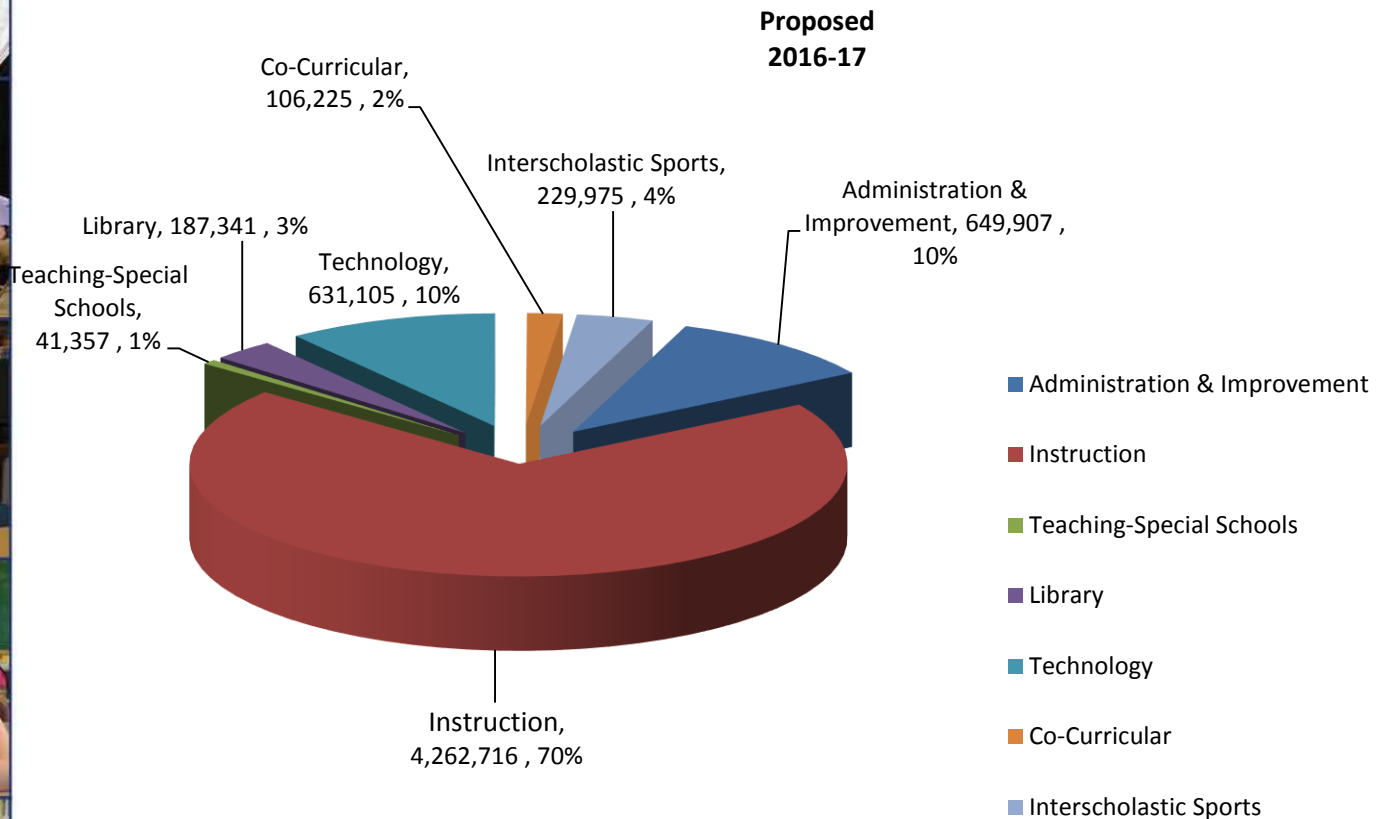
Chaperones

Graduation Expenses

Supplies



Instruction: Teaching, Library, Technology, Administrative, Interscholastics, and Co-Curricular (\$6,108,625)



Instruction: Special Education, Occupational Education, and PPS



Type	2016-17 Base Budget
Special Education	2,085,180
Occupational Education	263,388
Guidance	110,058
Health Services	134,355
Psychologists	38,084
Social Workers	147,335
After School Program	1,150
Grand Total	2,779,550

	2016-17 Base Budget
Teaching, Library, Technology, Administrative, Interscholastics, and Co-Curricular	6,108,625
Special Education, Occupational Education, and PPS	2,779,550
Grand Total Instruction	8,887,025



Instruction: Programs for Students with Disabilities

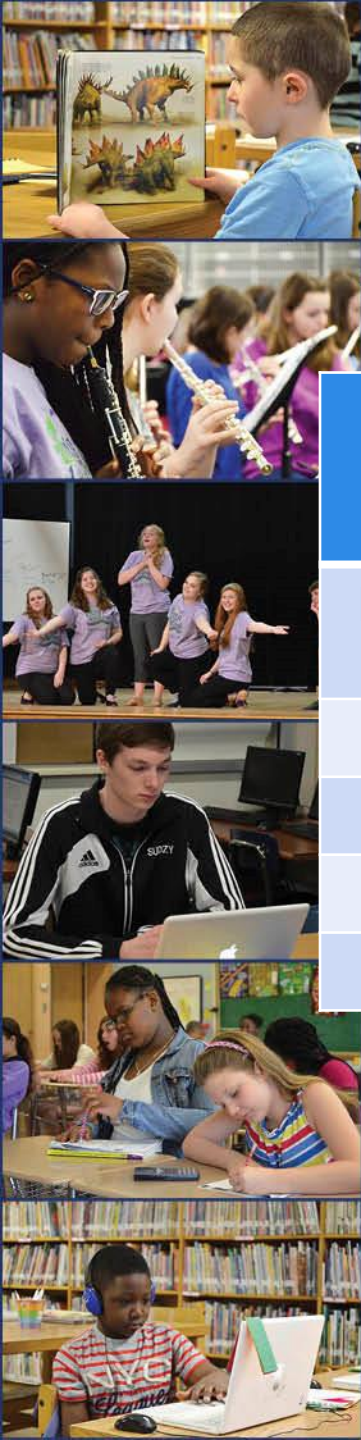
- **Summary of students receiving special education services (101 students):**
 - 11 students: Self-Contained BOCES classrooms
 - 2 students: Related services only in grades K-5
 - 9 students: Services through Committee on Preschool Special Education
 - 3 students: Homeschooled and receive related services
 - 6 students: Outside placements
 - School of Holy Childhood, Mary Cariola, Rochester School for the Deaf, and Norman Howard
 - 68 students: In-district program services
 - 2 students: Age appropriate for kindergarten but attend a private or non-public school and are Committee on Special Education responsibility only

Instruction: BOCES Services – Students with Disabilities

Staff	Full-Time Equivalents (FTEs)
Shared PPS Supervisor (with Monroe 2 BOCES)	0.7
Speech (Monroe 2 BOCES)	0.6
Psychologist (Monroe 2 BOCES)	0.6
Student Behavioral Assistants (Monroe 2 BOCES)	2.0



Instruction: Additional Pupil Personnel Staffing



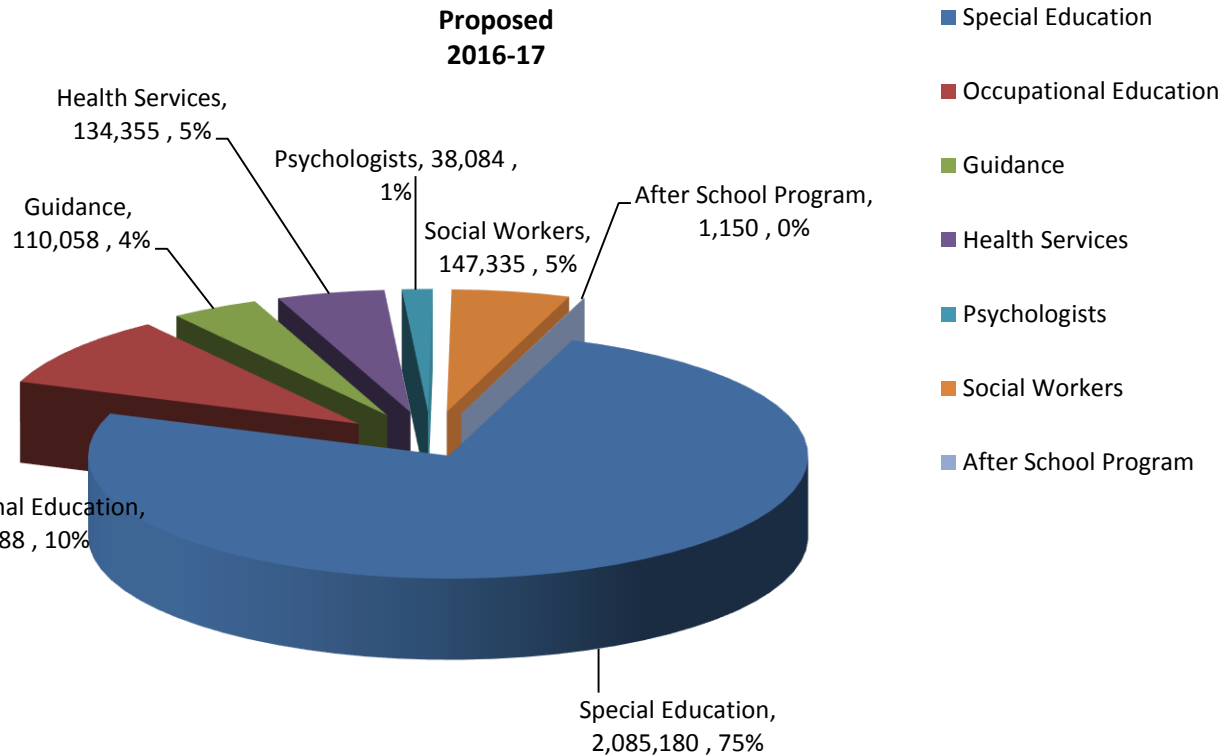
Staff	Full-Time Equivalents (FTEs)
Psychologists (0.6 FTE school-based; 0.4 FTE Pre-School Committee on Special Education)	1.0*
Social Workers	2.0
School Counselor	1.0
School Nurses	2.0
Secretary (School Counselor)	1.0

* Additional 0.6 FTE Psychologist shared with Monroe 2 BOCES – totaling 1.6 FTE



Instruction: Special Education, Occupational Education and PPS (\$2,779,550)

**Proposed
2016-17**



Transportation



Type	2016-17 Base Budget
BOCES	338
Bus Garage	48,778
Contracted Services	22,349
Fuel	144,744
Insurance	38,084
Salary	542,851
Supplies	51,461
Grand Total	848,605

Transportation Staffing (Current)

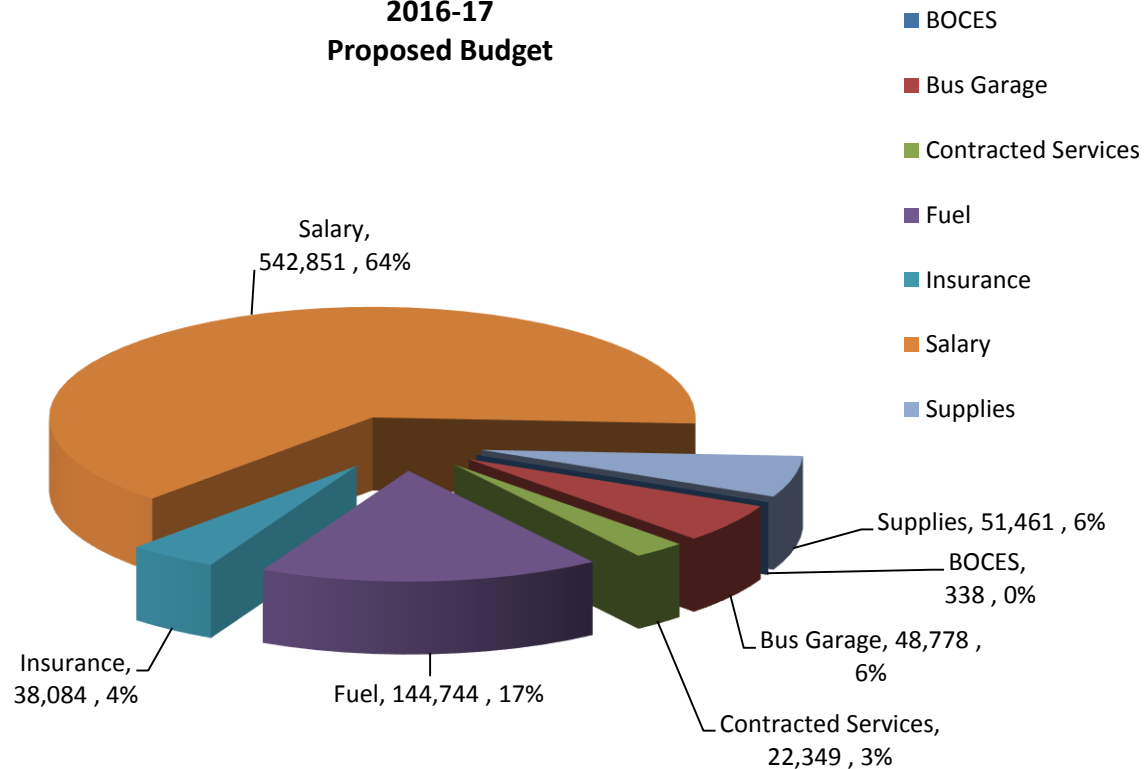


Staff	Full-Time Equivalents (FTEs)
Director, Facilities and Transportation	0.5
Mechanics	2.0
Drivers	14.0
Monitor	1.0
Clerical	0.5



Transportation (\$848,605)

**2016-17
Proposed Budget**



Community Service



Projected
2016-17

Community
Service

1,150

WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT

Encouraging All Students to Meet College and Career Readiness Expectations

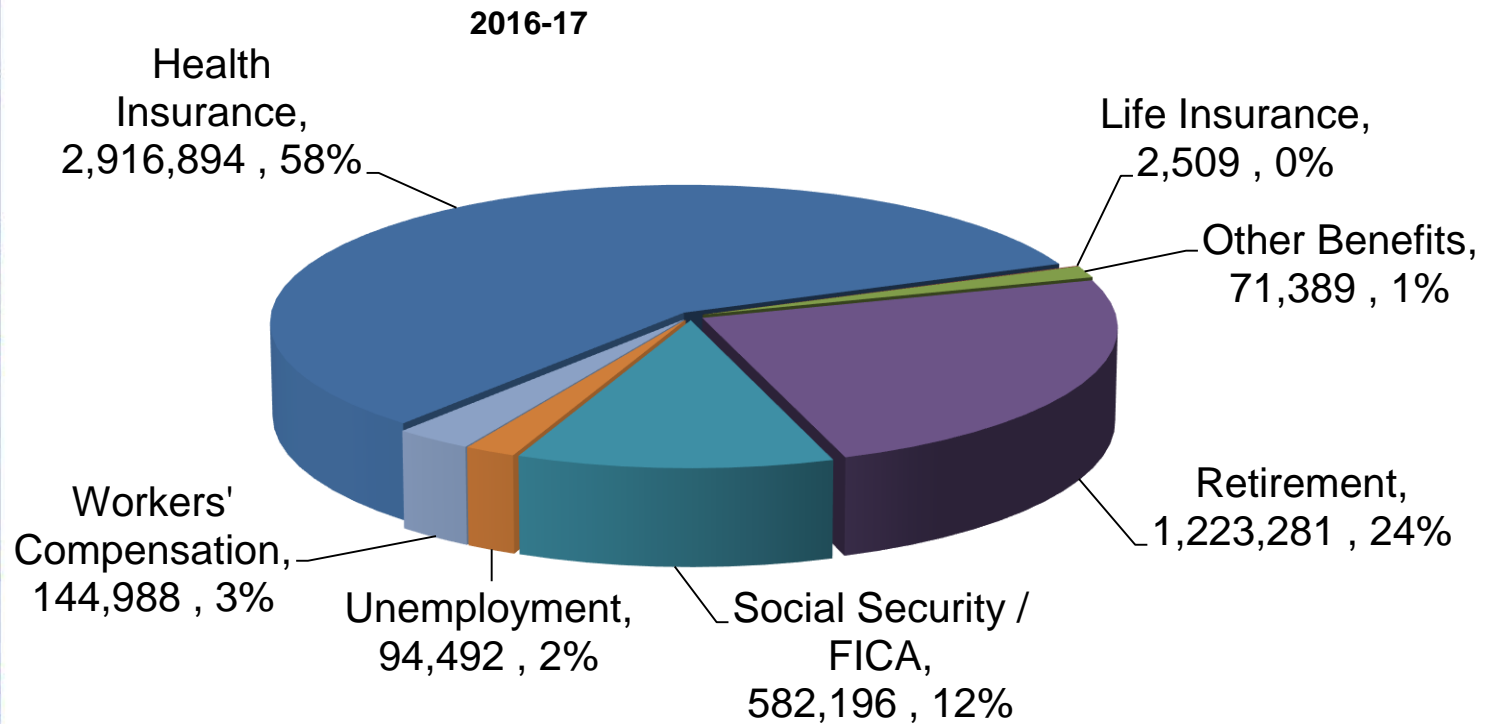
Benefits



Type	2016-17 Base Budget
Health Insurance	2,916,894
Life Insurance	2,509
Other Benefits	71,389
Retirement	1,223,281
Social Security / FICA	582,196
Unemployment	94,492
Workers' Compensation	144,988
Grand Total	5,035,750



Benefits (\$5,035,750)





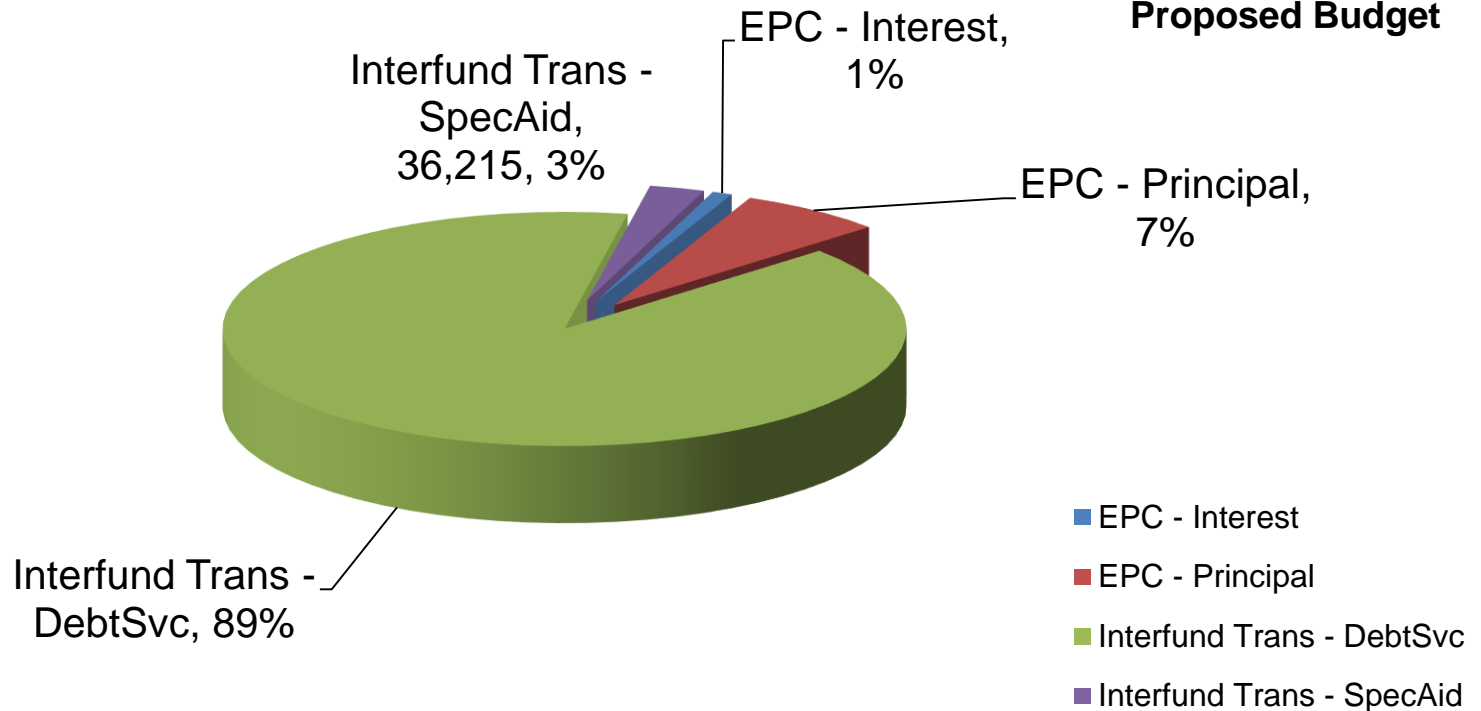
Transfers and Debt Service

Type	2016-17 Base Budget
EPC - Interest	13,122
EPC - Principal	95,839
Interfund Trans - DebtSvc	1,248,040
Interfund Trans - SpecAid	36,215
Grand Total	1,393,215

	2016-17 Base Budget
Debt Service/ Transfers to Debt Service	1,357,000

Transfers (\$36,215) and Debt Service (\$1,357,000)

**2016-17
Proposed Budget**

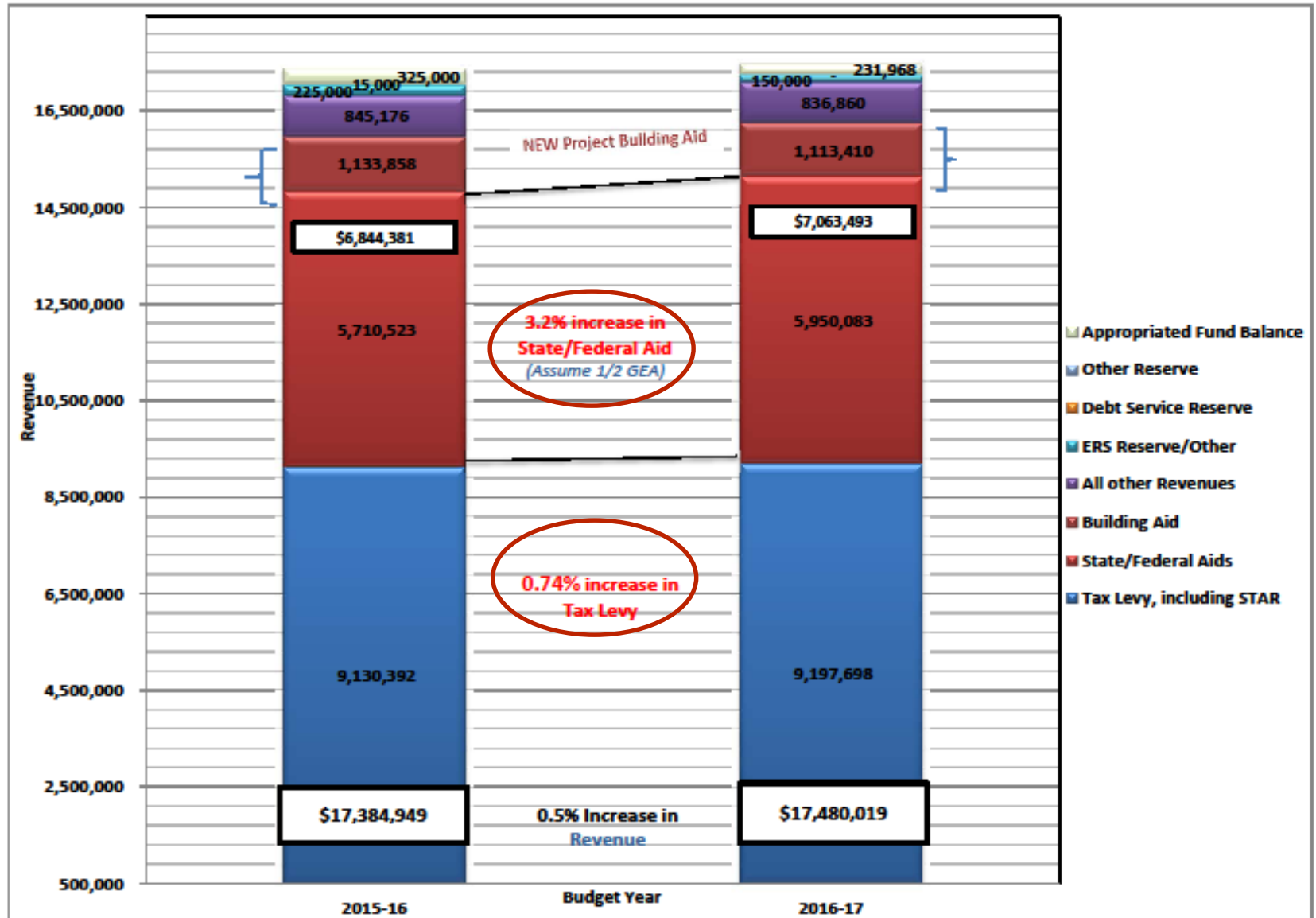


Budget Variables for 2016-2017 - Revenues

- Anticipating a **3.0%** (from 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 **0.74%** (from 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)



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



2016-17 Governor's School Aid Proposal

Aid Category	2015-16 Budget	2016-17 Budget	Change	% Change
General Purpose Aids	\$4,227,930	\$4,227,930	\$0	0.0%
Foundation Aid	4,026,007	4,026,007	-	0.0%
* (Includes the state portion of Medicaid)	20,000	20,000	-	-
Charter School Transition Aid	-	-	-	NA
High Tax Aid	181,923	181,923	-	0.0%
Reorganization Incentive Operating Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
Expense-Based Aids	\$2,661,353	\$2,762,170	\$100,817	3.8%
Building Aid	1,133,858	1,113,410	(20,448)	-1.8%
Reorganization Incentive Building Aid	-	-	-	NA
Transportation Aid (including summer)	584,204 ^[1]	599,250 ^[3]	15,046	2.5%
BOCES Aid	780,939 ^[2]	860,246 ^[4]	79,307	9.2%
Non-BOCES Special Services Aid	-	-	-	NA
Private Excess Cost Aid	112,686	148,375	35,689	26.4%
Public Excess Cost High Cost Aid	49,666	40,889	(8,777)	-18.2%
Supplemental Public Excess Cost Aid	-	-	-	NA
Other Aids	\$355,304	\$331,899	(\$23,405)	-6.6%
Computer Software Aid	10,251	10,351	100	1.0%
Library Material Aid	4,276	4,318	42	1.0%
Textbook Aid	39,727	39,960	233	0.6%
Hardware and Technology Aid	10,472	10,167	(305)	-2.9%
Full Day-Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	-	-	-	NA
* Includes Deduction for Certain Students	(20,000)	(32,475)	-	0.0%
Urban-Suburban Transfer Aid	310,578	299,578	(11,000)	-3.5%
Community Schools Aid	-	-	-	NA
Gap Elimination Adjustment (GEA)	(\$420,206)	(\$278,506)	\$141,700	---
Federal Aid	20,000	20,000	-	0.0%
TOTAL AID	\$6,844,381	\$7,063,493	\$219,112	3.20%

1. Transportation Aid is calculated at 91% of 3/31/15 state aid run (\$641,982) based on three-year expense trends.
2. BOCES Aid is calculated at 82.5% of 3/31/15 state aid run (\$946,593) based on three-year expense trends.
3. Transportation aid is calculated at 87% of 1/13/16 state aid run (\$688,321) based on three-year expense trends.
4. BOCES aid is projected to be at the current 1/13/16 state aid run based on three-year expense.

*State Medicaid correction from prior years.



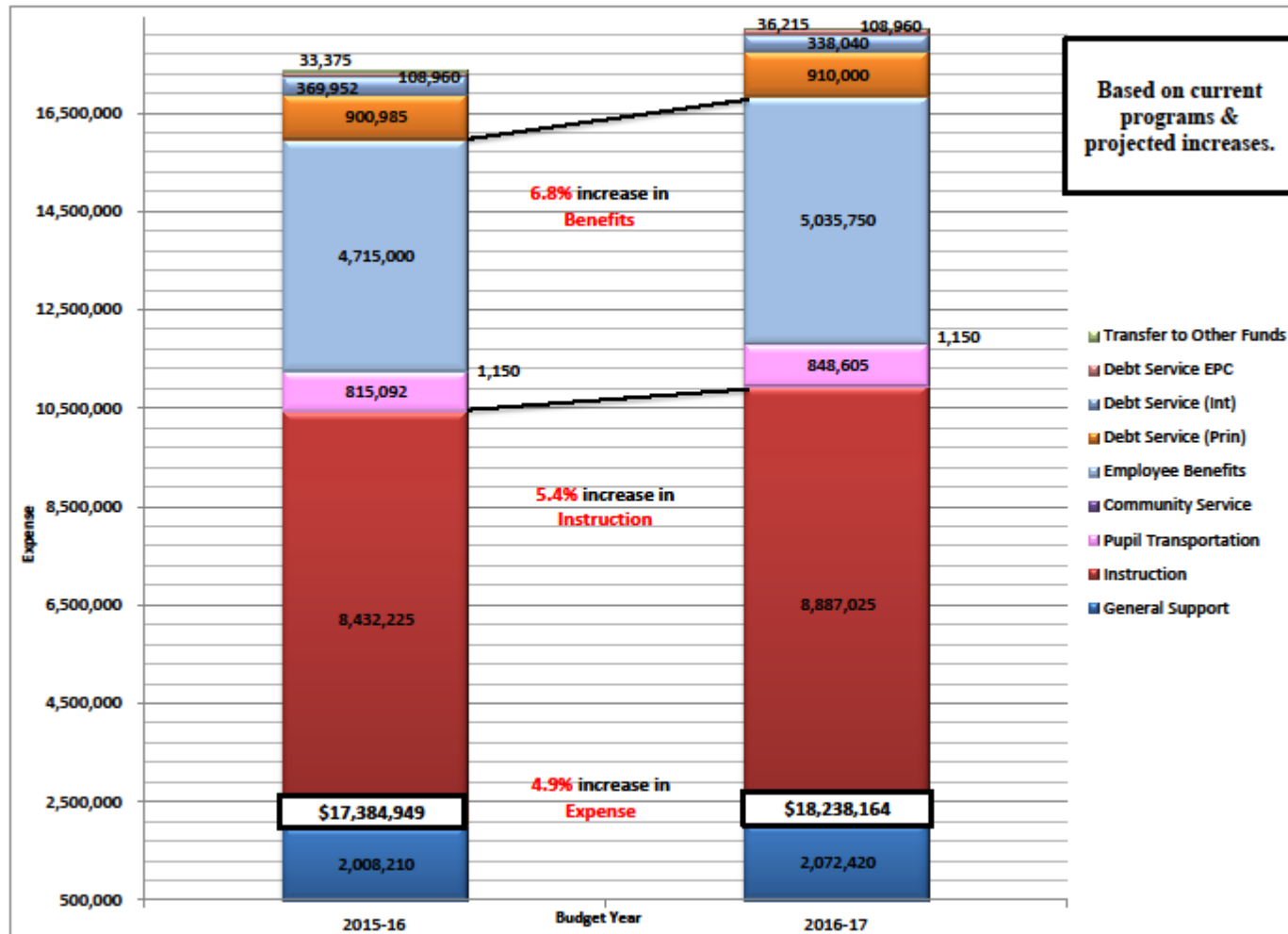
Budget Variables for 2016-2017 - Expenses

- 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 Projected Expense



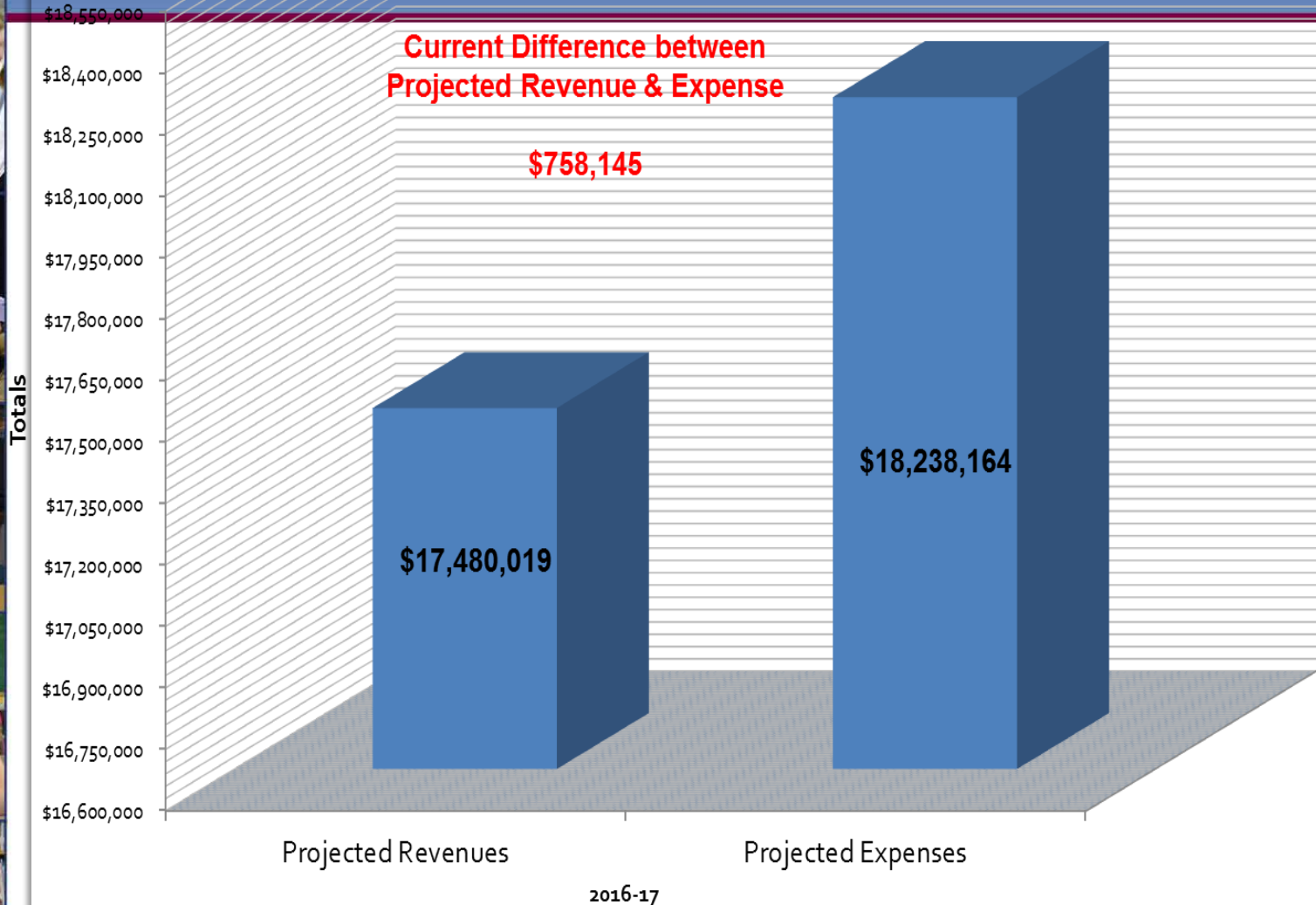
What is our starting point based on the budget variables?

- We are limited in our ability to raise additional revenue due to the tax levy limit
- To stay within a tax levy limit of **0.74%**, assuming **3.2%** 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





Wheatland-Chili Central School District 2016-2017 Projected Revenue and Expense



2016-2017 Budget Development Process

- Follow the approved timeline
- Work together to creatively budget for our existing level of educational services
- Work with leadership to adjust expenses to align with revenues



2016-2017 BUDGET DEVELOPMENT PROCESS

March 21, 2016

- Review of Current State of Base Budget Pending Final Release of State Aid Numbers

