



# Wheatland-Chili Central Schools 2024-2025 Budget Development

Instruction (District Wide, Elementary,  
Secondary, Special Education, Pupil  
Personnel Services, Interscholastic Sports,  
Co-Curricular, Technology, and BOCES)  
**Employee Benefits**

**Board of Education Meeting**

**February 26, 2024**

# 2024-2025 Budget Development

Date	Presentation
January 8	Budget Parameters, Staffing & Enrollment Projections
January 22	General Support, Capital/Debt Service, Facilities and Transportation
February 26	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 25	Review Draft Budget
April 10	Budget Workshop
April 22	Adoption of Proposed Budget
May 7	Budget Hearing and Meet the Candidates Night
May 21 (Tues.)	Budget Vote
June 18 (Tues.)	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
- **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
<b>Administrative</b>	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>
<b>Program</b>	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>
<b>Capital</b>	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>

**2024-2025 PROPOSED BUDGET**

**SUMMARY OF APPROPRIATIONS**

	<b>Actual Expenditures 2022-23</b>	<b>Adopted Budget 2023-24</b>	<b>1.22.24 Projected Expense 2024- 25</b>	<b>2.26.24 Projected Expense 2024- 25</b>	<b>Adopted vs. Projected Expense Variance Amount</b>	<b>% Variance</b>
<b>General Support</b>	2,792,929	2,661,959	2,799,511	2,788,361	126,402	4.75%
<b>Instruction</b>	10,462,569	11,191,767	11,720,286	11,565,854	374,087	3.34%
<b>Pupil Transportation</b>	1,124,219	1,108,458	1,150,439	1,145,590	37,132	3.35%
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<b>Community Services</b>	0	0	0	0	0	0.00%
<b>Debt Services</b>	1,469,888	1,498,313	1,730,488	1,755,488	257,175	17.16%
<b>Transfers to School Lunch</b>	61,403	62,400	64,896	64,896	2,496	0.00%
<b>Transfers to Capital</b>	335,000	100,000	100,000	100,000	0	0.00%
<b>Transfers to Special Aid</b>	28,997	50,000	50,000	50,000	0	0.00%
<b>TOTAL</b>	<b>\$20,742,298</b>	<b>\$22,242,171</b>	<b>\$22,822,527</b>	<b>\$22,702,097</b>	<b>\$459,928</b>	<b>2.07%</b>

## Instruction – District Wide

Category (2110)	Amount
Charter School Tuition [2110]	85,000
Textbook Purchase [2110]	33,037
District Wide Initiatives [2110]	22,500
C.O.P. Security [2110]	157,950
Copy Center Supplies [2110]	20,000
<b>TOTAL</b>	<b>318,487</b>

- Additional \$7,500 added to District Wide Initiative Budget for Wellness Programs/Incentives

# Elementary Instructional Focus for 2024-25

- Reduce one classroom section and repurpose FTE to support student needs – all grade levels to have three sections
- Include a small class-size section for Kindergarten
- Add a self-contained class for student in grades 2, 3 and 4 to provide more focused services, as needed
- Projected average class size of 15 students



## Elementary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades K-5 Teachers (classroom [19.0], academic intervention [2.6], special areas [4.5], PreK [1.5])	27.60
Paraprofessionals (teacher aides [6.0], teaching assistants [1.0], student behavioral assistant [1.0], office clerk [1.0])	9
Library	1.0
ESOL	1.0

Student Enrollment: 284 (projected for 2023-2024)

Staffing for 2024-25 reflects reduction of 1.0 FTE Classroom Teacher (due to attrition) to be replaced with 1.0 FTE Special Education Classroom Teacher, addition of 1.0 Kindergarten Classroom Teacher, addition of 0.5 PreK Classroom Teacher, addition of 0.5 Speech Teacher (intervention)

# Elementary Instructional Budget *(as of 2.26.24)*

Category (2110-2630)	Amount
Grades K-5 Teaching Staff [2110]	1,493,000
Paraprofessionals (Teacher Assistants, Teacher Aides, Office Clerks) [2110]	194,500
Substitute Teachers, Paraprofessional Substitutes, Tutors [2110]	111,131
Supplies and Equipment [2110]	30,529
Contractual (conference, student admissions, assemblies, and repairs) [2110]	5,375
Textbooks [2110]	3,087
Library (Librarian and Paraprofessional salaries) [2610]	66,000
Library (Books & Supplies) [2610]	3,882
<b>SUBTOTAL</b>	<b>1,907,504</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>789,075</b>
<b>TOTAL</b>	<b>2,696,579</b>

## Secondary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades 6-12 Teachers (core and elective [30.0], Interventionist [1.1], Six Grade Teachers [3.0], ESOL [0.4], Teacher Center Director [0.4])	34.9
Paraprofessionals (Teacher Aides [4.00], Building Level Support [1.0], and Office Clerk [2.0])	7.00
Librarian	1.0

Student Enrollment: 373 (projected for 2023-2024)

Staffing for 2024-25 reflects addition of 0.5 Speech Teacher (intervention), addition of Building Level Support Position

# Secondary Instructional Budget (as of 2.26.24)

Category (2110-2630)	Amount
Grades 6-12 Teaching Staff [2110]	2,220,000
Paraprofessionals (Teacher Aides, Student Behavioral Assistant, Office Clerk, Security Worker) [2110]	137,500
Substitute Teachers and Tutors [2110]	111,131
Supplies and Equipment [2110]	57,402
Contractual (conference, student admissions, assemblies, and repairs) [2110]	13,214
Textbooks [2110]	4,042
Library (Librarian and Paraprofessional salary) [2610]	77,000
Library (Books, Supplies, Equipment, Contractual) [2610]	6,249
<b>SUBTOTAL</b>	<b>2,626,538</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>1,095,525</b>
<b>TOTAL</b>	<b>3,722,063</b>

# Instruction: Elementary and Secondary *(as of 2.26.24)*

Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	11,565,854	4,534,042	39.2%
Proposed Base Budget – 2024- 2025	22,702,097	6,418,642	28.3%
		<b>With Benefits Estimate</b>	

## Instruction: Administration & Curriculum

Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, Assistant Principals	4.0
Secretarial Support	2.0
Curriculum Leaders (stipends)	12 positions earning stipends

Staffing for 2024-25 reflects addition of Assistant Principal at T.J. Connor Elementary School

## Instruction: Administration & Curriculum

Category (2010 - 2330)	Amount
Administration and Improvement (administrative and school secretary salaries) [2020]	524,708
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	108,263
Conference, Supplies, and Contractual [2010-2070]	22,826
Teaching-Special Schools [2330]	17,955
<b>SUBTOTAL</b>	<b>673,752</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>236,119</b>
<b>TOTAL</b>	<b>909,871</b>

## Instruction: Administration & Curriculum

Budget for Analysis Purposes	Amount	Administration and Curriculum Expenses	% of Budget
Instruction	11,565,854	673,752	5.8%
Proposed Base Budget – 2024-2025	22,702,097	909,871	4.0%
		<b>With Benefits Estimate</b>	



# Instruction: Special Education

## **Contractual: Tuitions**

- Outside Placements: 4 students projected for 2024-2025
  - Holy Childhood, Kessler Center, Mary Cariola
  - Tuition and 1:1 aides if required
  - Other related services if required
- Public School Tuitions: 2 Students projected for 2024-2025
  - Churchville Chili Central School District
  - Tutoring by Rochester City School District (hospitalizations, incarcerations, etc.)

## **Contractual: Medicaid and STAC Reporting**

## **Equipment and Supplies**

## **Conferences**

# Instruction: Special Education

- 88 students receive in-district program services
  - 32 students in grades K-5
  - 29 students in grades 6-8
  - 27 students in grades 9-12
- 13 preschool students (ages 3-5) receiving services through CPSE

# Instruction: Special Education Staffing

Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	11.5
Teacher Aides	10.0
Secretary (PPS Office)	1.0

Staffing for 2024-25 reflects addition of 2.5 Special Education Teachers, 2 - 1:1 Teacher Aides

# Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
<b>Instruction</b>	
Pupil Personnel Services Director, Teachers, Paraprofessionals, Tutors, and Substitutes (salary only)	978,500
Supplies and materials	2,627
Contracted services	73,556
Tuitions paid to other schools	300,000
<b>SUBTOTAL</b>	<b>1,354,683</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>440,325</b>
<b>TOTAL</b>	<b>1,795,008</b>

# Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Students with Disabilities Expenses	% of Budget
Instruction	11,565,854	1,354,683	11.7%
Proposed Base Budget – 2024-2025	22,702,097	1,795,008	7.9%

With Benefits Estimate

# Instruction: Pupil Personnel Staffing

Staff	Full-Time Equivalents (FTEs)
Psychologist	2.0
Social Workers	2.0
School Counselors	3.0
Secretary (School Counselor)	1.0
School Nurses (Registered Nurses)	2.0
LPN	2.0

Staffing for 2024-25 reflects addition of 1 LPN (Hired in 23/24 after finalized budget), and 1 additional LPN to be hired in 24/25

# Instruction: Pupil Personnel Services

Category (2810 - 2815)	Amount	
Instruction		Benefits
Guidance (Counselor and Secretary), Health Services (School Nurses) - salaries only [2810, 2815]	429,676	193,354
Guidance (Supplies & Conference) [2810]	1,143	
Health Services (Contractual & Supplies) [2815]	88,468	
<b>TOTAL</b>	<b>519,287</b>	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers [2820, 2825]	251,500	113,175
Supplies and materials [2820, 2825]	4,403	
<b>TOTAL</b>	<b>255,903</b>	

# Instruction: Pupil Personnel Services

Budget for Analysis Purposes	Amount	Pupil Personnel Services Expenses	% of Budget
Instruction	11,565,854	775,190	6.7%
Proposed Base Budget – 2024-2025	22,702,097	1,081,719	4.8%
		With Benefits Estimate	



# Instruction: Interscholastic Sports

- Coaches
  - 9 Modified, 2 Modified A, 4 Junior Varsity, 14 Varsity, 4 Assistant Coaches, and 2 Intramural Coaches (for four sports)
  - E-Sports (Fall and Spring Seasons)
- Chaperones
- Athletic Director (0.4 FTE release)
- Officials and Athletic Trainer
- Supplies, Equipment, and Uniforms
- Event Fees and Memberships

## Instruction: Interscholastic Sports

Category (2855)	Amount
Coaches (varsity, junior varsity, and modified) [2855]	140,000
Athletic Director [2855]	23,887
Chaperones and Time Clock [2855]	22,092
Officials, Trainers, and Lifeguards [2855]	41,227
Supplies, Equipment, and Uniforms [2855]	25,196
Event Fees, Memberships, and Conference/Workshops [2855]	17,960
<b>TOTAL</b>	<b>270,362</b>

## Instruction: Co-curricular

- Advisors
  - 34 High School, 9 Middle School, and 17 Elementary
- Chaperones
- Graduation Expenses
- Supplies

## Instruction: Co-Curricular

Category [2850]	Amount
Advisors [2850]	125,000
Chaperones (co-curricular events) [2850]	6,892
Contractual (graduation expenses, academic competitions, and drama production) [2850]	8,706
Supplies [2850]	4,965
<b>TOTAL</b>	<b>145,563</b>

# Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular Expenses	% of Budget
Instruction	11,565,854		
Interscholastic Sports		270,362	
Co-Curricular		145,563	
<b>TOTAL</b>		415,925	3.6%
Proposed Base Budget – 2024-2025	22,702,097	415,925	1.8%

## Instruction: Technology

Staff	Full-Time Equivalents (FTEs)
Network Administrator	1.0
Microcomputer Maintenance Technician	1.0

# Instruction: Technology

Category (2010 - 2330)	Amount
Technology (Network Administrator & Microcomputer Maintenance Technician salaries) [2630]	126,601
Technology (Hardware/Software) [2630]	20,514
District Security Camera Budget [2630]	35,000
Supplies, and Contractual [2630]	12,506
<b>SUBTOTAL</b>	<b>194,321</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>56,835</b>
<b>TOTAL</b>	<b>251,156</b>

# Instruction: Technology

Budget for Analysis Purposes	Amount	Technology Expenses	% of Budget
Instruction	11,565,854	194,321	1.7%
Proposed Base Budget – 2024-2025	22,702,097	251,156	1.1%

**With Benefits Estimate**



# Instruction: BOCES Budget

*(as of 2.26.2024)*

Category	Amount
Curriculum & Staff Development [2010]	\$174,796
In-Service Training [2070]	\$12,694
Instruction [2110]	\$235,000
Special education [2250]	\$1,650,000
Occupational education [2280]	\$455,148
Smart Schools & EPE [2330]	\$12,440
Library Media [2610]	\$52,717
Computer Instruction [2630]	\$690,000
Guidance Systems [2810]	\$9,099
Interscholastic Athletics [2855]	\$7,540
<b>TOTAL</b>	<b>\$3,299,434</b>

# Instruction: BOCES Budget

Budget for Analysis Purposes	Amount	BOCES Expenses	% of Budget
Instruction	11,565,854	3,299,434	28.5%
Proposed Base Budget – 2024-2025	22,702,097	3,299,434	14.5%
		<b>With Benefits Estimate</b>	

# Instruction: BOCES Budget

Category	Description
Curriculum	<ul style="list-style-type: none"><li>• Curriculum development support</li></ul>
Inservice Training	<ul style="list-style-type: none"><li>• Workshops for staff</li><li>• Coaching certification</li><li>• School bus driver training</li></ul>
Instruction/Occupational Education/Smart Schools & EPE	<ul style="list-style-type: none"><li>• WeMoCo program and New Visions</li><li>• Regional summer school</li><li>• Alternative High School</li><li>• Urban-Suburban Program (Monroe 1)</li><li>• Masterminds</li><li>• Academic Challenge Bowl</li><li>• Elementary Science Program</li></ul>

# Instruction: BOCES Budget

Category	Description
Instruction/Occupational Education/Smart Schools & EPE (continued)	<ul style="list-style-type: none"><li>• Counseling software application</li><li>• Library services (online resources, film/video, library automation)</li><li>• Tutoring and Out-of-School Suspension</li><li>• Grant writing services</li><li>• Test scoring services</li></ul>
Special Education	<ul style="list-style-type: none"><li>• Self-Contained Classrooms</li><li>• Related Services</li><li>• Assistive Tech</li><li>• Interpreting Services</li><li>• Music Therapy</li><li>• OT/PT</li><li>• Services for the Deaf/Blind</li><li>• Work-Based Learning &amp; Career Planning</li></ul>

# Instruction: BOCES Budget

Category	Description
Technology/Library Media Services	<ul style="list-style-type: none"><li>• Library automation</li><li>• Online courses</li><li>• Computer server leases</li><li>• IEP Direct</li><li>• School Tool (student management system)</li><li>• Student College/Career Readiness Application</li><li>• My Learning Plan</li><li>• Emergency contact system</li><li>• Internet access</li><li>• Data warehousing</li><li>• Finalsite (website)</li><li>• Telecommunications</li><li>• Computer Purchases</li></ul>

## Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	1,068,804
Social Security / FICA [9030]	710,431
Worker's Compensation [9040]	83,045
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	3,291,223
Other Benefits [9089]	55,345
<b>TOTAL</b>	<b>5,231,908</b>

# Employee Benefits

Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	5,231,908	5,231,908	100%
Proposed Base Budget – 2024-2025	22,702,097	5,231,908	23.0%

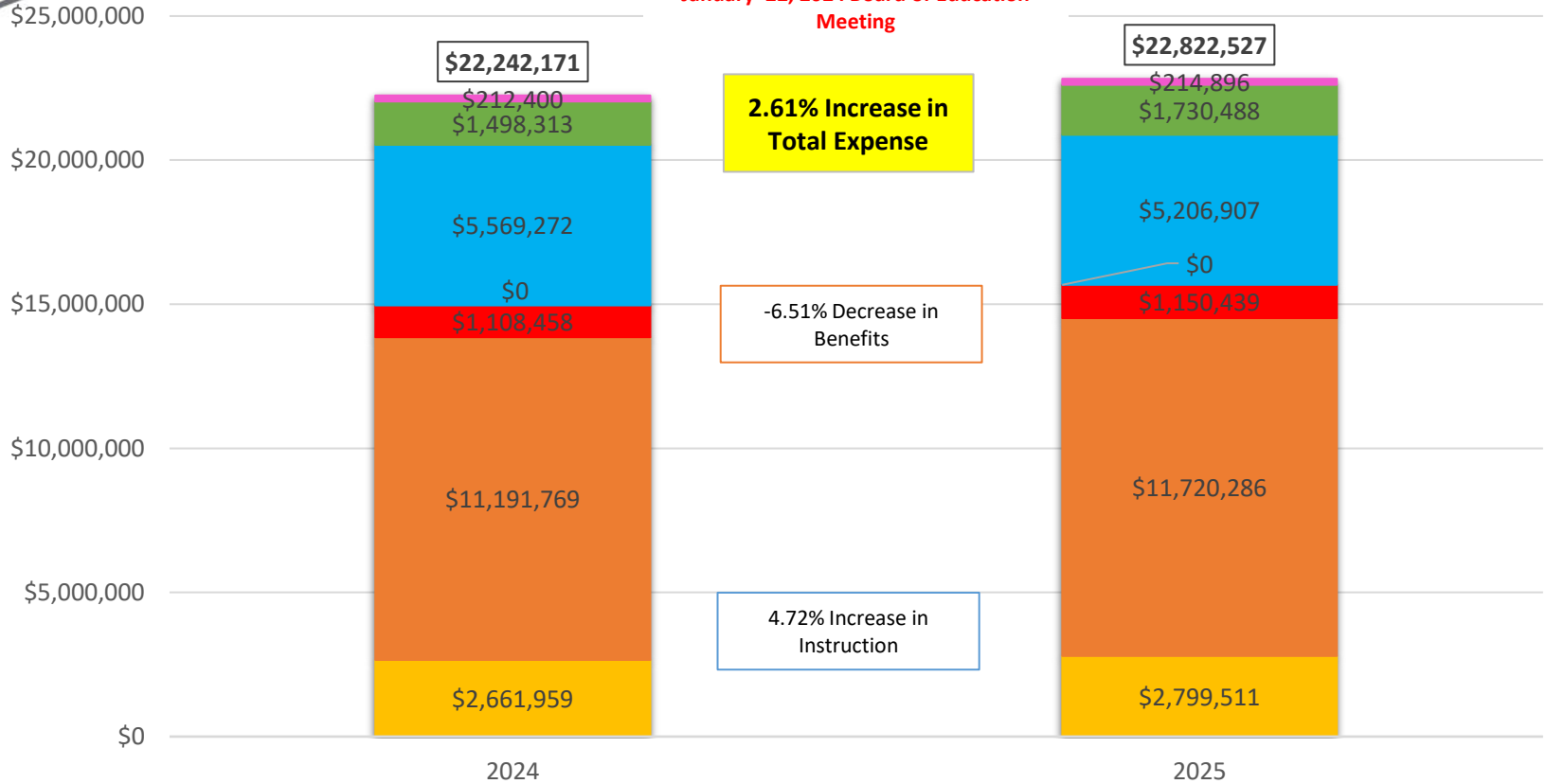
# Major Expense Assumptions – 2024-2025

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
  - Teachers' Retirement System – 10% Increase
  - Employees' Retirement System – 15.2% Increase
  - Health, Dental, Vision – 7% Increase
- Debt Service from schedule
- BOCES Budget – 2% in various categories
- Contractual, materials, and supplies – 2% Increase



## 2023-2024 vs 2024-2025 Projected Expenses

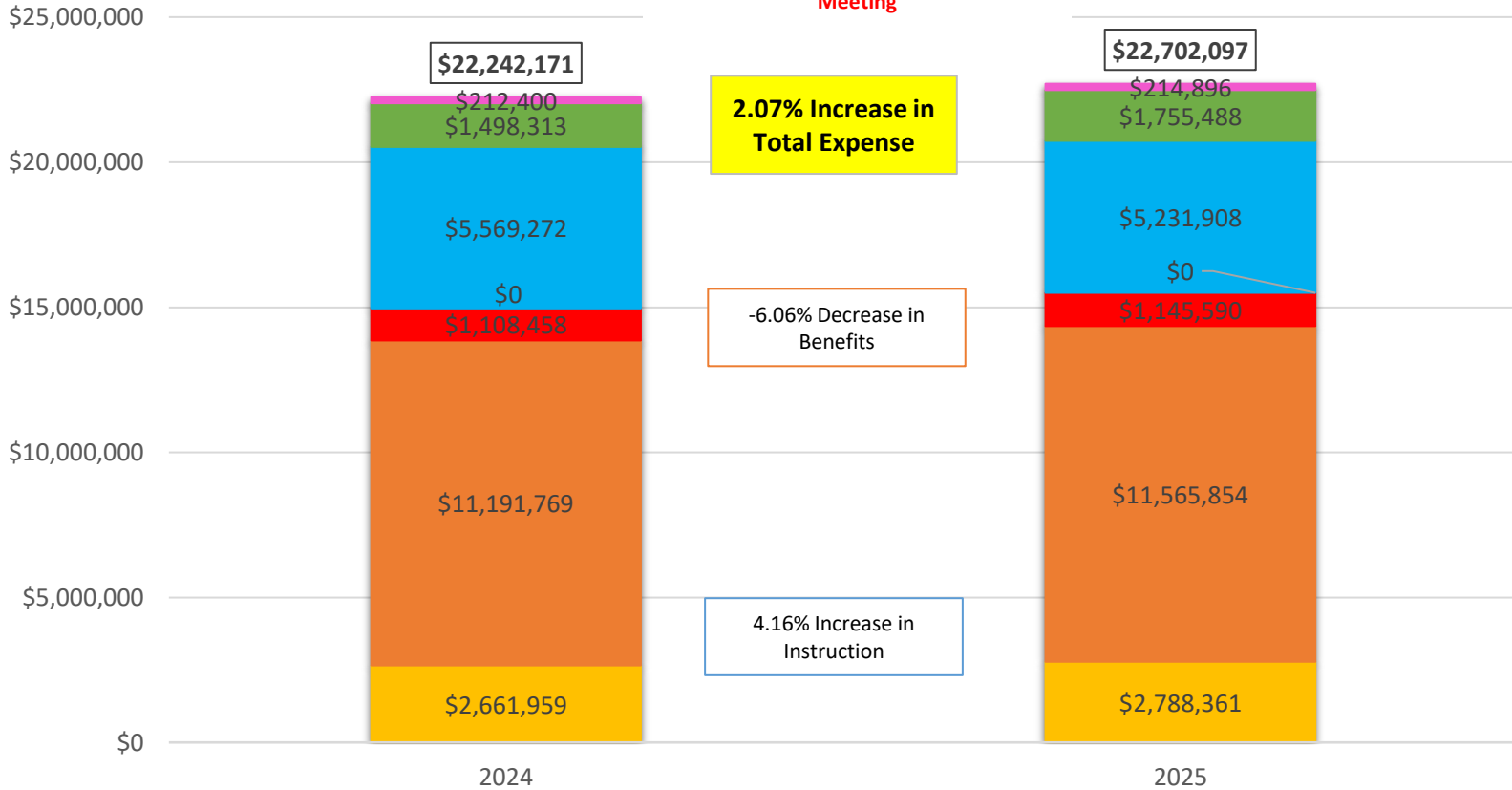
January 22, 2024 Board of Education Meeting



- 1000-1999 General Support
- 2000-2999 Instruction
- 5000-5999 Transportation
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## 2023-2024 vs 2024-2025 Projected Expenses

February 26, 2024 Board of Education Meeting

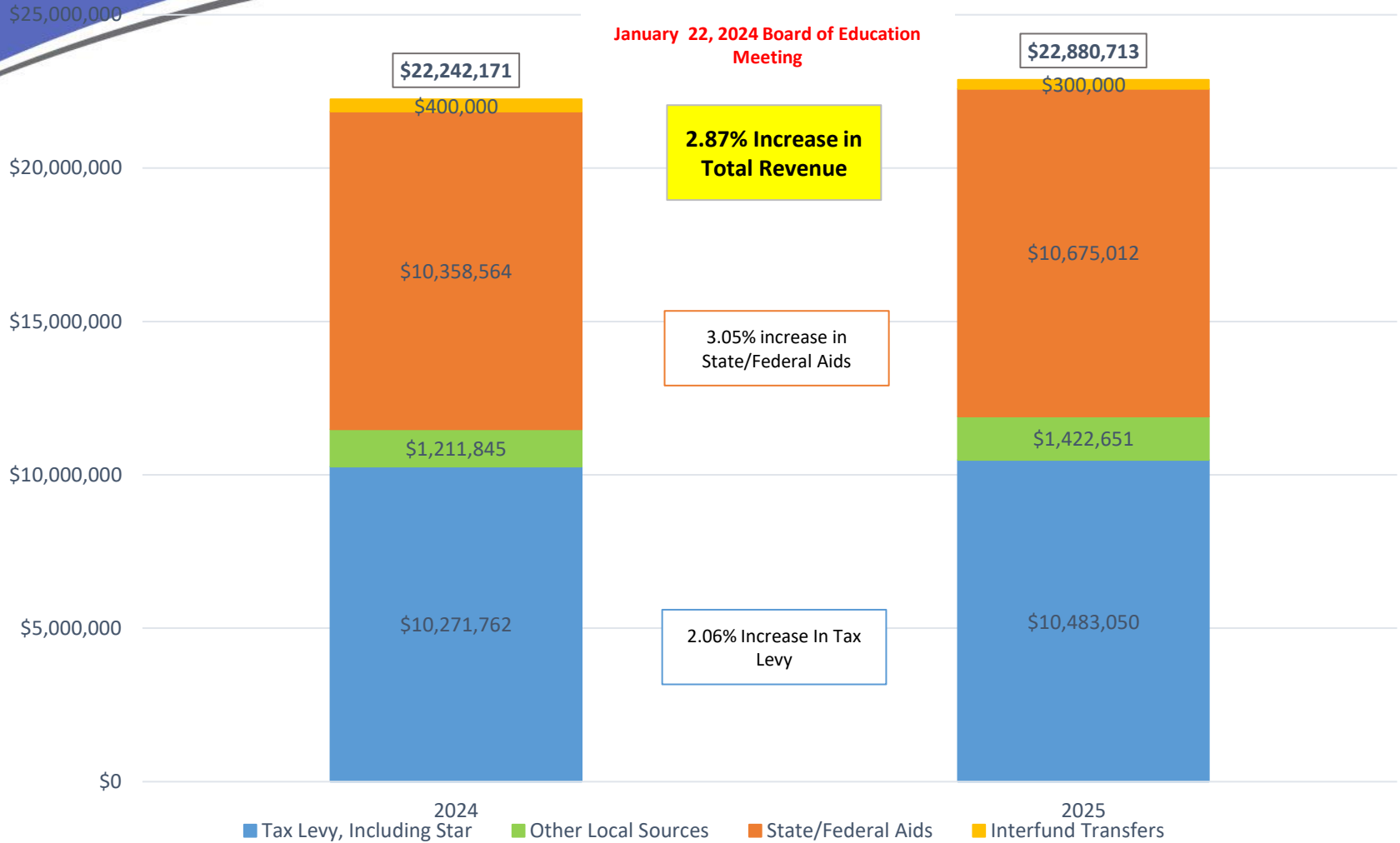


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# Major Revenue Assumptions – 2024-2025

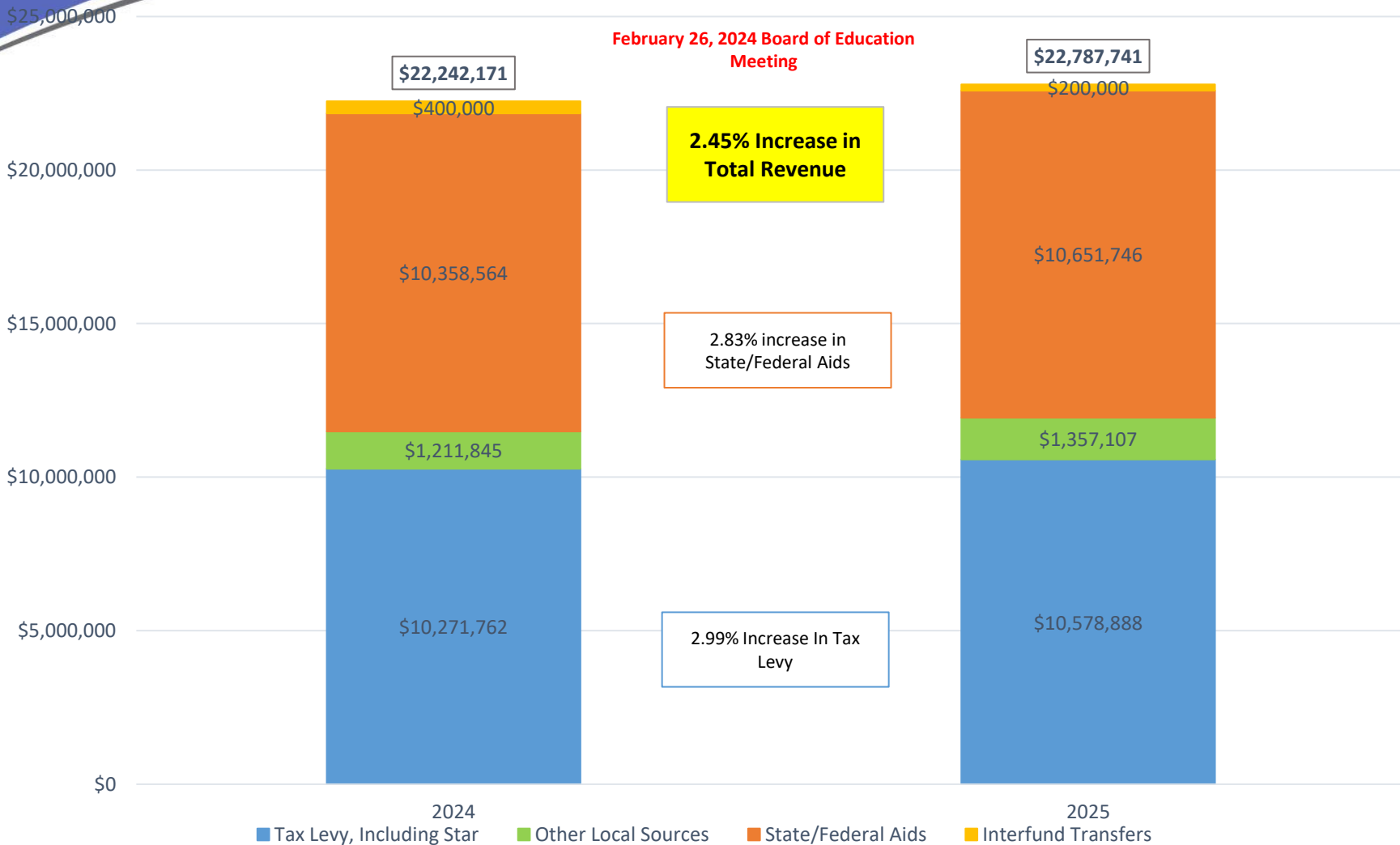
- Increase in State Aid by 2%
  - *Update: 1/16/24 – Governor’s Budget – 5.25% Increase in foundation aid over 2023-24 school year*
- Allowable levy growth (tax levy limit) was projected at 2.06% before exclusions at the November 27<sup>th</sup> Finance Committee Meeting
  - Tax Base Growth Factor released by the Department of Taxation and Finance 12/21/23 - increased from a projected 1.0010 to 1.0110 for Wheatland-Chili.
  - Over the last 12 months the CPI increased by 3.2% (as reported through October 2023 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
  - Proposed budget based upon tax levy increase of 2.99% - \$10,578,888.
    - *2.08% Tax Levy Limit: \$10,483,050*
    - *3.08% Tax Levy Limit: \$10,587,821*
    - *3.75% Tax Levy Limit – FINAL: \$10,657,316*
      - *Updated Debt Service Provided by Financial Advisors*
      - *Factoring in of updated Building Aid ratio for 24/25 fiscal year*
      - *Addition of ERS exclusion – Only can be calculated into formula when the rates increase in excess of 2%*

## 2023-24 vs 2024-25 Projected Revenues



## 2023-24 vs 2024-25 Projected Revenues

February 26, 2024 Board of Education Meeting



**2024-2025 PROPOSED BUDGET**

**SUMMARY OF APPROPRIATIONS**

	<b>Actual Expenditures 2022-23</b>	<b>Adopted Budget 2023-24</b>	<b>1.22.24 Projected Expense 2024- 25</b>	<b>2.26.24 Projected Expense 2024- 25</b>	<b>Adopted vs. Projected Expense Variance Amount</b>	<b>% Variance</b>
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# What is our starting point based upon the budget variables?

- The ability to raise additional revenue is limited by tax levy limit.
- To stay within a tax levy of 2.06%, assuming a 2% increase in Foundation aid, we begin the process with \$91,944 of anticipated expenses that are not covered by revenues.
- The amount of the difference will change as we learn more:
  - Further consideration from the Board as to an increase in the levy per the now published 2024 tax-based growth factor.
  - Revenues are better defined through our final tax levy limit and state aid numbers.
  - Expenses are adjusted to align with revenues.
- *Updates as of 1.22.24*
  - *With the increase in Foundation Aid and after building this portion of the budget, anticipated revenues exceed expenditures by \$58,186*
    - *This is using the 2.06% tax levy*
  - *Changes have only been made to this portion of the budget. Changes to the Instructional side will be presented at the 2/26/24 meeting*
- *Updates as of 2.26.24*
  - *With the increase in Foundation Aid and after building this portion of the budget, anticipated revenues exceed expenditures by \$85,644*
    - *This is using the 2.99% tax levy*
  - *Changes made to General Support, Transportation, & Transportation to reflect BOCES actual costs only*
  - *Changes made to Debt Service/Building aid reflecting updated schedule from financial advisors*

# 2024-2025 Budget Development Process

- March 25, 2024
- Review of Draft Budget