



Wheatland-Chili Central Schools 2024-2025 Budget Development

Budget Hearing – May 7, 2024

**2024-25 Budget as Adopted by the Board of
Education on April 22, 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 11	Budget Workshop (Tentative)
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

2024-2025 Budget: By the Numbers

- **Proposed Budgeted Expenses to increase by 2.45% over current year**
 - \$22,242,171 in 2023-2024 to \$22,787,741 in 2024-2025
 - \$545,570 total Increase

2024-2025 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2022-23	Adopted Budget 2023-24	4.22.24 Projected Expense 2024-25	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,792,929	2,661,958	2,790,736	128,778	4.84%
Instruction	10,462,569	11,191,770	11,629,123	437,353	3.91%
Pupil Transportation	1,124,219	1,108,458	1,145,590	37,132	3.35%
Employee Benefits, Transfers, Debt	4,467,293	5,569,272	5,251,908	(317,364)	-5.70%
Community Services	0	0	0	0	0.00%
Debt Services	1,469,888	1,498,313	1,755,488	257,175	17.16%
Transfers to School Lunch	61,403	62,400	64,896	2,496	0.00%
Transfers to Capital	335,000	100,000	100,000	0	0.00%
Transfers to Special Aid	28,997	50,000	50,000	0	0.00%
TOTAL	\$20,742,298	\$22,242,171	\$22,787,741	\$545,570	2.45%

2024-25 PROPOSED BUDGET					
SUMMARY OF APPROPRIATIONS					
	Actual Revenues 2022-23	Adopted Budget 2023-24	BOE Adopted 2024-25 - 4/22/24	Adopted vs. Projected Expense Variance Amount	% Variance
Tax Levy, Including Star	10,029,864	10,271,762	10,578,888	307,126	2.99%
Other Local Sources	1,482,172	1,211,845	1,357,107	145,262	11.99%
State/Federal Aids	9,942,169	10,358,564	10,651,746	293,182	2.83%
Interfund Transfers	0	400,000	200,000	(200,000)	-50.00%
TOTAL	\$21,454,205	\$22,242,171	\$22,787,741	\$545,570	2.45%

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

Modifications to General Support Budget in 2024-25

- *\$40k Increase to Facilities Budget to cover roof repairs prior to next Capital Project*
- *Increase to Data Coordinator Stipend*

Modifications to Instruction Budget: District Wide, Elementary & Secondary, Administrative, Special Education, Pupil Personnel Services, Interscholastic Sports, Co-Curricular, Library, Technology, BOCES in 2024-2025

- *Addition of \$7.5k added to District Wide Initiative Budget for Wellness Programs/Incentives*
- *Reduction of 1.0 FTE - Classroom Teacher (due to attrition)*
- *Addition of 2.5 FTE - Special Education Classroom Teachers (.5 filled in 2023-24)*
- *Addition of 2.0 FTE - 1:1 Teacher Aides*
- *Addition of 0.5 - FTE PreK Classroom Teacher*
- *Addition of 0.5 FTE – PreK Classroom Teacher Aide*
- *Addition of 1.0 - Speech Teacher to Budget (Position filled in 2023-24)*
- *Addition of 1.0 FTE – Assistant Principal at T.J. Connor Elementary School*
- *Addition of 1.0 FTE – 1:1 LPN*
- *Addition of 1.0 FTE – Behavioral Specialist*
- *Addition of 0.2 FTE – Instructional Technology Specialist*
- *Additional funding allocated for speech services*

Modifications to Transportation Budget in 2024-25

- *Addition of 1.0 FTE Driver & 0.5 FTE Bus Attendant to accommodate increase in student transportation needs based upon outside placements and IEP requirements*

Modifications to Benefits Budget in 2024-25

- *7.0% Projected Increase to Health Insurance Premiums*
 - *Budget reflects costs of actual plans our staff members are currently in*
- *Retirement and Social Security Budget are calculated based on TRS, ERS and FICA rates and are assessed based on actual salary figures.*

Modifications to Transfers & Debt Service Budget in 2024-25

- *\$257k increase to Debt Service Budget*
 - *Offset by equal increase in Building aid*
 - *Debt service obligation remains flat*

2024-2025 Property Tax Summary

- Full value tax rate is projected to Increase by 1.97%
 - Projected to be at the rate of \$19.14 per \$1,000 of property value in 2024-2025 compared to a rate of \$18.77 per \$1,000 of property value in 2023-2024, depending on assessed values of properties in municipalities and equalization rates
 - **Point of Reference:** The 2023-2024 rate was projected at \$21.61 in May 2023, and was calculated at \$18.77 in August 2023.
 - The \$18.77 rate per \$1,000 of assessed value is the actual blended tax rate (of all four municipalities) for 2023-2024; and the \$19.14 rate per \$1,000 of assessed value is the estimated blended tax rate (of all four municipalities) for 2024-2025.
- Equalization Rates: Determined by the Office of Real Property Tax Services – Without a town reassessment to determine a properties current worth, the rate is designed to bring property up to Market Value.
 - Properties are assessed taxes based on Market Value, not assessed value
 - Equalization rates are currently estimated by the Office of Real Property Tax Services at 65% for the Town of Brighton, 100% for the Town of Chili, 94% for the Town of Caledonia, and 78% for the Town of Wheatland – Will be finalized by August 2024
 - Rates are set to assess tax at market value (see next slide for graphic).

Equalization rates indicate the ratio of the assessed value to market value in the municipality. They are used in an effort to fairly apportion the share of taxes when a taxing jurisdiction, such as a school district, contains multiple municipalities. They are designed to ensure that owners of properties with similar full market values pay an equivalent amount of taxes.

Although tax rate is higher in Town A – The taxes due remain the same for a house with a full market value of \$250,000



Full Market Value
\$250,000
Assessed at
\$185,000

TAX BILL – HOUSE IN TOWN A

Full Market Value:	\$250,000
Equalization Rate:	74.00
Assessed Value:	\$185,000
Town Tax Rate:	\$27.03 per \$1,000
Total Taxes Due:	\$5,000

Full Market Value
\$250,000
Assessed at
\$250,000

TAX BILL – HOUSE IN TOWN B

Full Market Value:	\$250,000
Equalization Rate:	100.00
Assessed Value:	\$250,000
Town Tax Rate:	\$20.00 per \$1,000
Total Taxes Due:	\$5,000

In this example, House A and House B pay an equivalent amount of taxes due to the different tax rates.

Remember: $\text{Assessed value} \times \frac{\text{Tax Rate}}{1,000} = \text{Total Tax Bill}$

Impact on Homeowners

Impact on Homeowners - Estimate

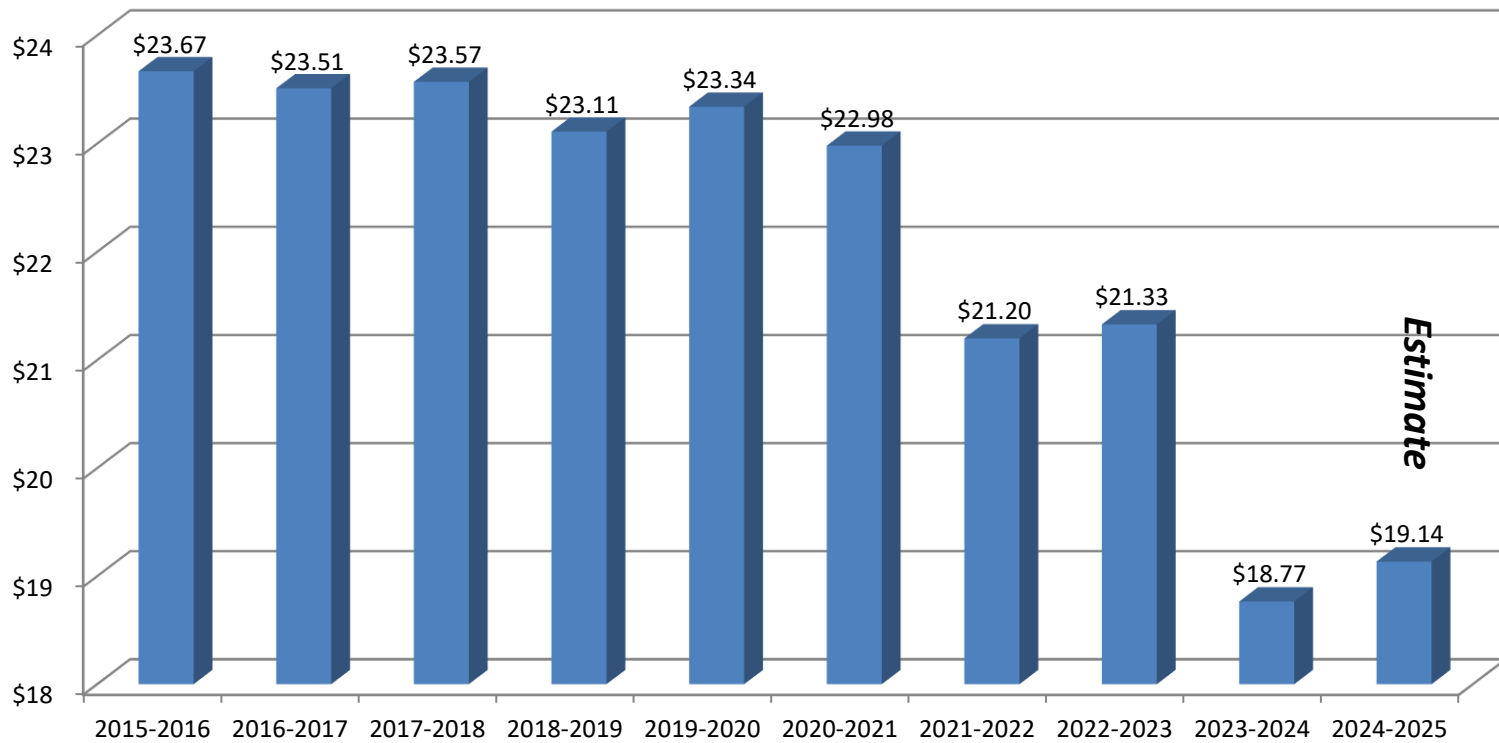
	<i>Per Year</i>	<i>Per Month</i>
<i>Increase on tax bill (full value on \$100,000)</i>	<i>\$37.00</i>	<i>\$3.08</i>
<i>Increase on tax bill (full value with STAR on \$100,000)</i>	<i>\$25.90</i>	<i>\$2.16</i>

Hypothetical home with \$100,000 assessed value

- Calculation based on blended actual blended rate in 2023-24 (\$18.77) & estimated blended rate in 2024-25 (\$19.14)

Tax Rate History

Full Value Tax Rates



Capital Outlay – Mini Renovation Project

- Capital outlay projects in prior years
 - Redesign foyer at MS/HS to become a more student friendly space
 - Flooring replacement at MS/HS
 - Flooring replacement at TJC
 - Window film
 - Carpet replacement and sound system at MS/HS
- Capital outlay project for 2024-2025
 - Flooring upgrades at Transportation Bus Garage



- **Proposition #1**

- 2024-2025 School Budget in the amount of **\$22,787,741**

- **Proposition #2 – Capital Reserve Fund 2017 (Facilities)**
 - Authority to undertake a capital improvement project consisting of alterations, renovations and improvements to the District’s school buildings and associated facilities, including external work, site improvements for various school purposes, and other appurtenant and related improvements, and the acquisition and installation in and around the foregoing improvements of original furnishings, equipment, machinery, apparatus and technology improvements, and other services incidental thereto (collectively, the “Project”) and (ii) to expend \$961,745 from the District’s existing Capital Reserve Fund 2017 (Facilities), the **total estimated maximum cost of the Project to not to exceed \$11,350,000, with such cost being raised by the expenditure of such \$961,745 from the Capital Reserve Fund 2017 (Facilities)**, with the balance thereof, not to exceed \$10,338,255, being raised by a tax upon the taxable property of the District to be levied and collected in annual installments as provided in Section 416 of the Education Law, with such tax to be offset by State aid available therefore, and in anticipation of such tax, by obligations of the District as may be necessary.

- **Proposition #3 – Capital Reserve Fund 2018 (Bus and Grounds Equipment)**

- Authority to purchase the following items in an amount not to exceed \$240,000:
 - Replacement vehicles for the transportation of District students, that vehicles being **two (2) 65-passenger buses.**
 - Replacement vehicle for the transportation of District students, that vehicle being **one (1) 29-passenger bus.**

Candidates for Board of Education

- Six candidates for two, three-year terms, one, two-year term, and one, one-year term (listed in order of ballot)
 - Stephanie Ely
 - Andrew Tackling
 - Adria Callery
 - Heather Woerner
 - James Musshafen
 - Kim Snyder



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

**Annual Budget Vote
Tuesday, May 21, 2024
7:00 am – 9:00 pm
MS/HS Gym
940 North Road, Scottsville, NY**



- **Absentee and early mail ballot application must be received by District Clerk at least 7 days before the vote, if mailed, and the day prior to the vote if in person.**

To request an application for absentee or early mail ballot, please contact the District Clerk at Diane_Stocking@wheatlandchili.org

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 15
- Past graduates of excellence include:
 - Patricia Shero Bruno (Class of 1979)
 - 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)
 - Sara Young-Bohac, M.D. (Class of 2001)
 - Lt. Col. Luke Schneider (Class of 1996)
 - Matthew P. Cook (Class of 2013)

