



Wheatland-Chili Central Schools 2024-2025 Budget Development

Proposed Budget for Adoption by the
Board of Education

Board of Education Meeting

April 22, 2024

2024-2025 Budget Development

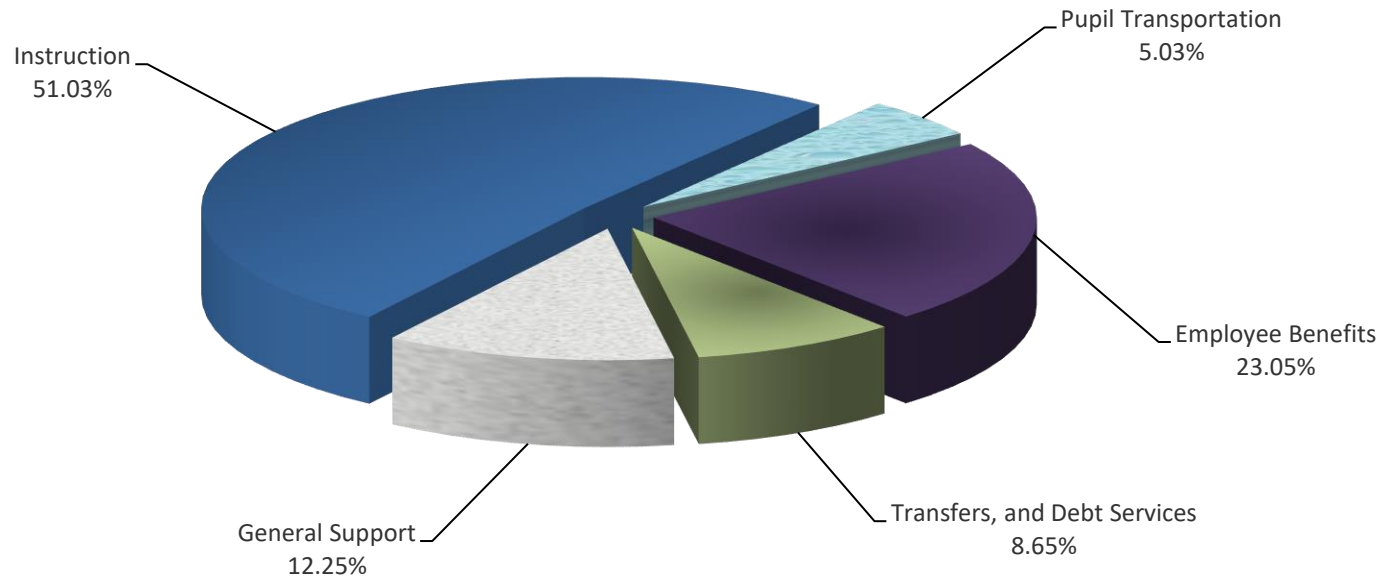
Date	Presentation
January 8	Budget Parameters, Staffing & Enrollment Projections
January 22	General Support, Capital/Debt Service, Facilities and Transportation
February 26	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
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 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2022-23	Adopted Budget 2023-24	1.22.24 Projected Expense 2024-25	2.26.24 Projected Expense 2024-25	3.25.24 Projected Expense 2024-25	4.22.24 Projected Expense 2024-25	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,792,929	2,661,958	2,799,511	2,788,361	2,788,361	2,790,736	128,778	4.84%
Instruction	10,462,569	11,191,770	11,720,286	11,565,854	11,595,823	11,629,123	437,353	3.91%
Pupil Transportation	1,124,219	1,108,458	1,150,439	1,145,590	1,145,590	1,145,590	37,132	3.35%
Employee Benefits, Transfers, Debt	4,467,293	5,569,272	5,206,907	5,231,908	5,251,908	5,251,908	(317,364)	-5.70%
Community Services	0	0	0	0	0	0	0	0.00%
Debt Services	1,469,888	1,498,313	1,730,488	1,755,488	1,755,488	1,755,488	257,175	17.16%
Transfers to School Lunch	61,403	62,400	64,896	64,896	64,896	64,896	2,496	0.00%
Transfers to Capital	335,000	100,000	100,000	100,000	100,000	100,000	0	0.00%
Transfers to Special Aid	<u>28,997</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	0	0.00%
TOTAL	\$20,742,298	\$22,242,171	\$22,822,527	\$22,702,097	\$22,752,066	\$22,787,741	\$545,570	2.45%

Summary by Function – 2024-2025




- 2023-24 Summary by Function
- 50.32% - Instruction
 - 11.97% - General Support
 - 4.98% - Pupil Transportation
 - 25.04% Employee Benefits
 - 7.69% Transfers and Debt Service

General Support

	2023-24 Proposed Budget	2024-25 Proposed Budget
Board of Education	\$39,643	\$40,738
Central Administration	\$316,214	\$330,432
Central Services	\$221,175	\$198,623
Facility Operations	\$1,211,779	\$1,290,569
Finance	\$352,142	\$386,900
Personnel/Public Information Services	\$200,859	\$201,468
Special Items	\$320,146	\$342,006
Grand Total	\$2,661,958	\$2,790,736

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*



**Instruction: District Wide, Elementary &
Secondary, Administrative, Special Education, Pupil
Personnel Services, Interscholastic Sports, Co-
Curricular, Library, Technology, BOCES**

	2023-24 Proposed Budget	2024-25 Proposed Budget
Administrative & Improvement	\$567,119	\$660,797
BOCES	\$3,055,438	\$3,294,593
Co-curricular	\$146,409	\$145,563
Districtwide	\$288,297	\$318,487
Guidance	\$218,329	\$218,143
Health Services	\$209,991	\$301,250
Instruction	\$4,442,130	\$4,380,911
Interscholastic Sports	\$307,477	\$270,362
Library	\$153,712	\$153,131
Psychologists	\$101,686	\$90,423
Social Workers	\$153,345	\$165,480
Special Education	\$1,339,118	\$1,403,483
Teaching – Special Schools	\$18,743	\$17,955
Technology	\$189,977	\$208,545
Grand Total	\$11,191,771	\$11,629,123

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*

Transportation

	2023-24 Proposed Budget	2024-25 Proposed Budget
BOCES	\$12,108	\$7,500
Bus Garage	\$41,648	\$41,843
Contracted Services	\$43,404	\$56,560
Fuel	\$125,862	\$116,080
Insurance	\$40,580	\$41,392
Salary	\$802,000	\$838,500
Supplies	\$42,856	\$43,715
Grand Total	\$1,108,458	\$1,145,590

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*

Benefits

	2023-24 Proposed Budget	2024-25 Proposed Budget
Health Insurance	\$3,505,348	\$3,311,223
Life Insurance	\$3,060	\$3,060
Unemployment	\$20,000	\$20,000
Worker's Compensation	\$82,223	\$83,045
Retirement	\$1,146,189	\$1,068,804
Social Security/FICA	\$757,107	\$710,431
Other Benefits	\$55,345	\$55,345
Grand Total	\$5,569,272	\$5,251,908

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.*

Transfers & Debt Service

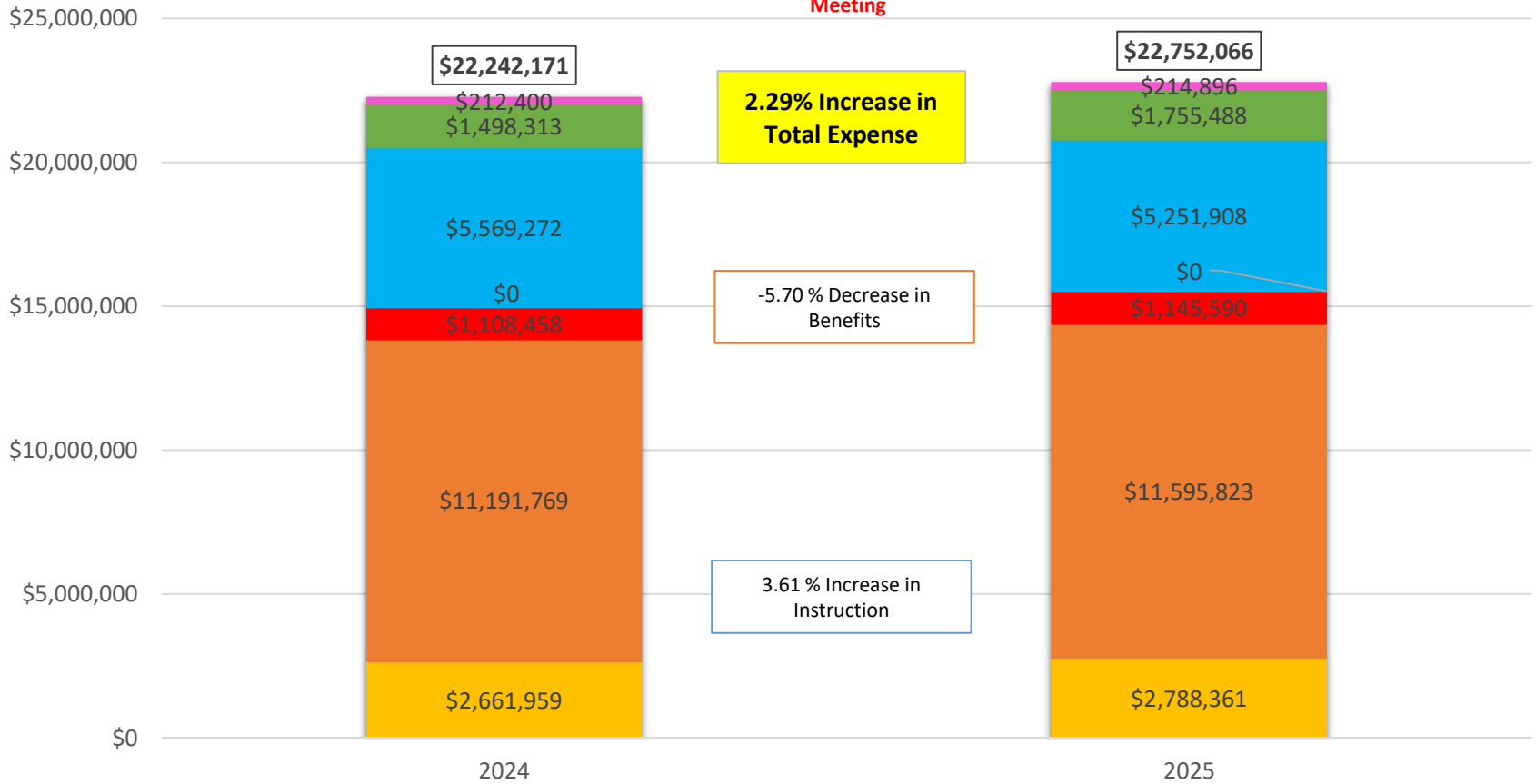
	2023-24 Proposed Budget	2024-25 Proposed Budget
Interfund Transfer – Debt Service	\$1,498,313	\$1,755,488
Interfund Transfer – Special Aid	\$50,000	\$50,000
Interfund Transfer – Capital Fund	\$100,000	\$100,000
Interfund Transfer – School Lunch	\$62,400	\$64,896
<i>Grand Total</i>	\$1,710,713	\$1,970,384

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*

2023-2024 vs 2024-2025 Projected Expenses

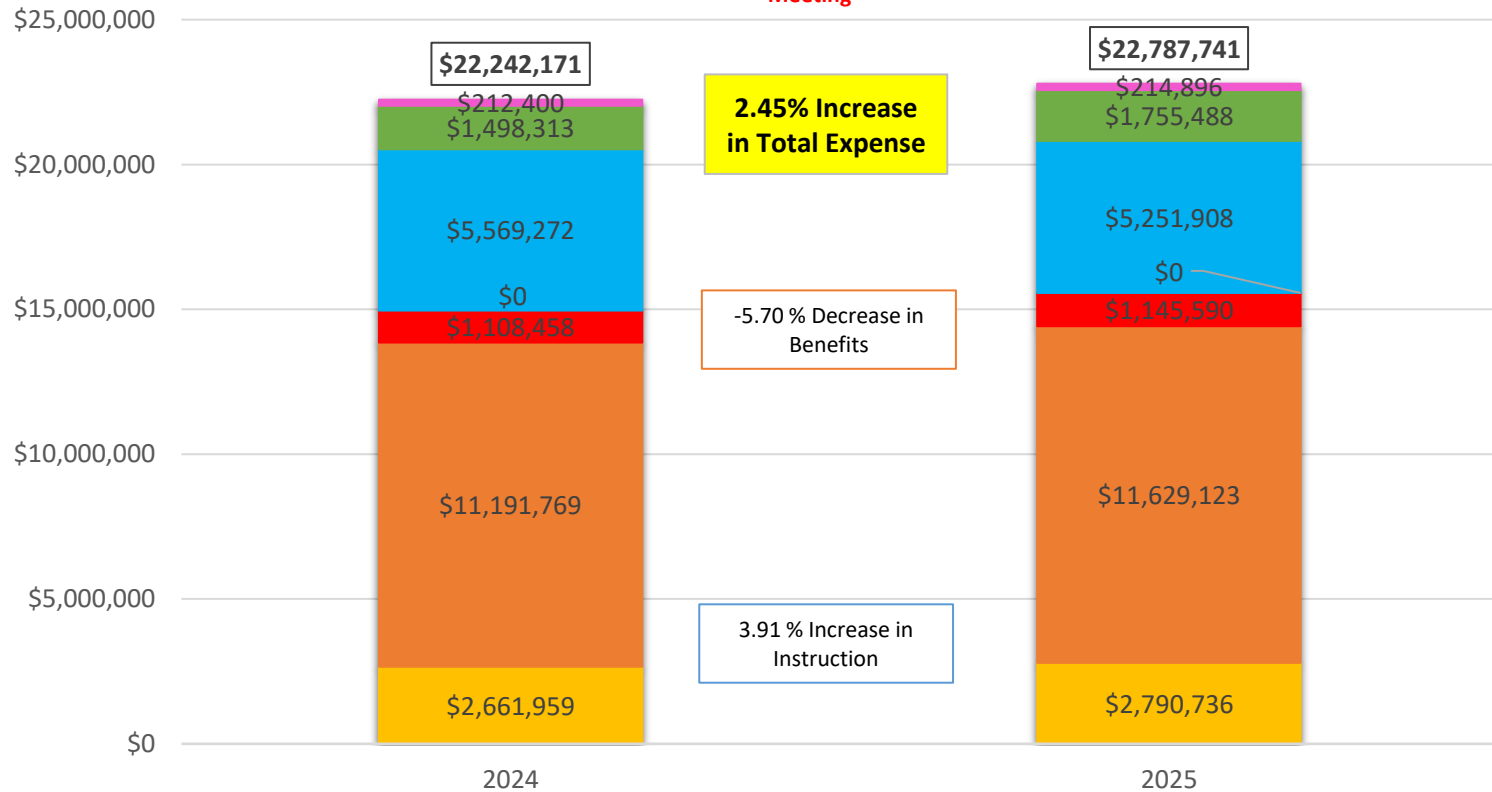
March 25, 2024 Board of Education Meeting



- 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

2023-2024 vs 2024-2025 Projected Expenses

April 22, 2024 Board of Education Meeting



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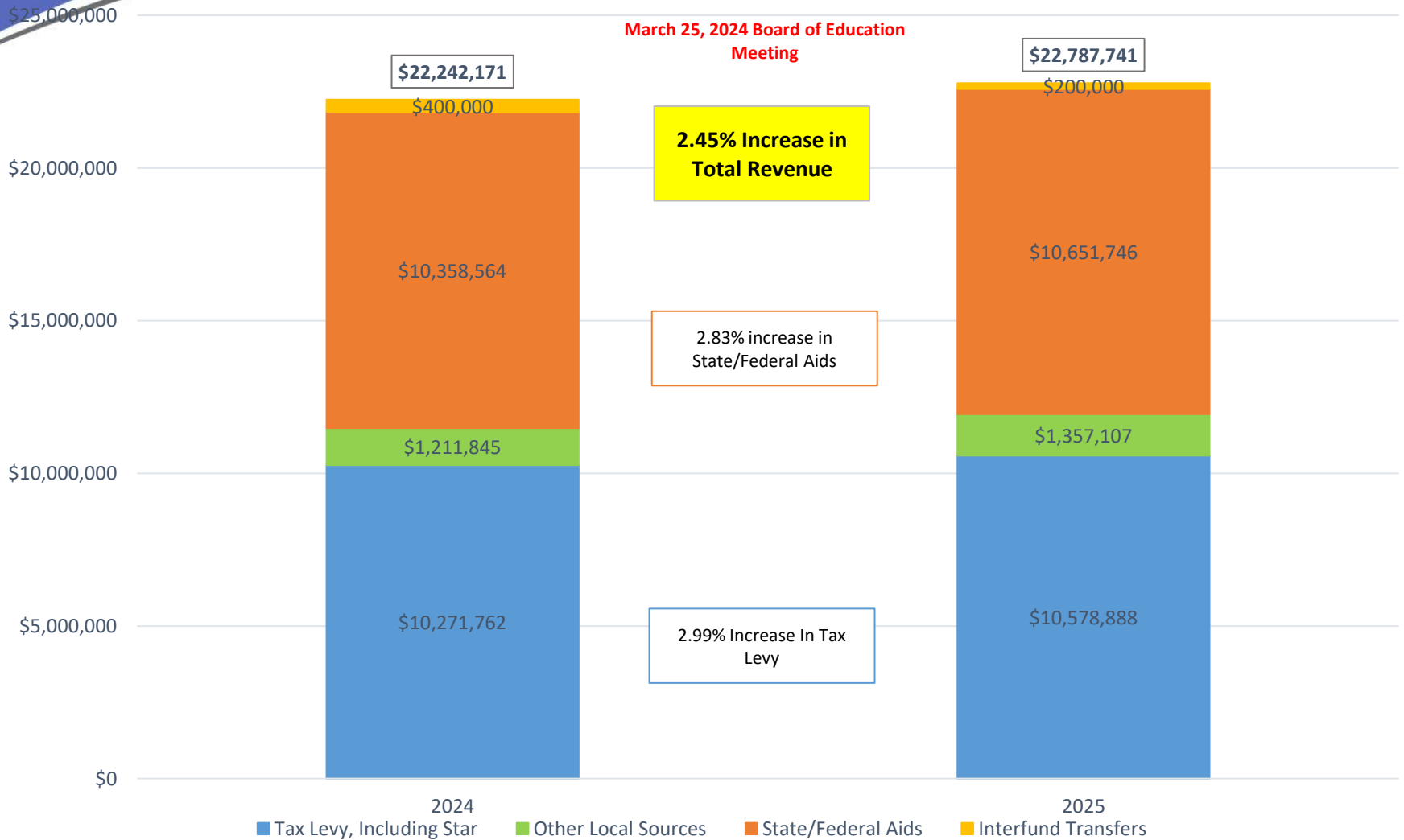
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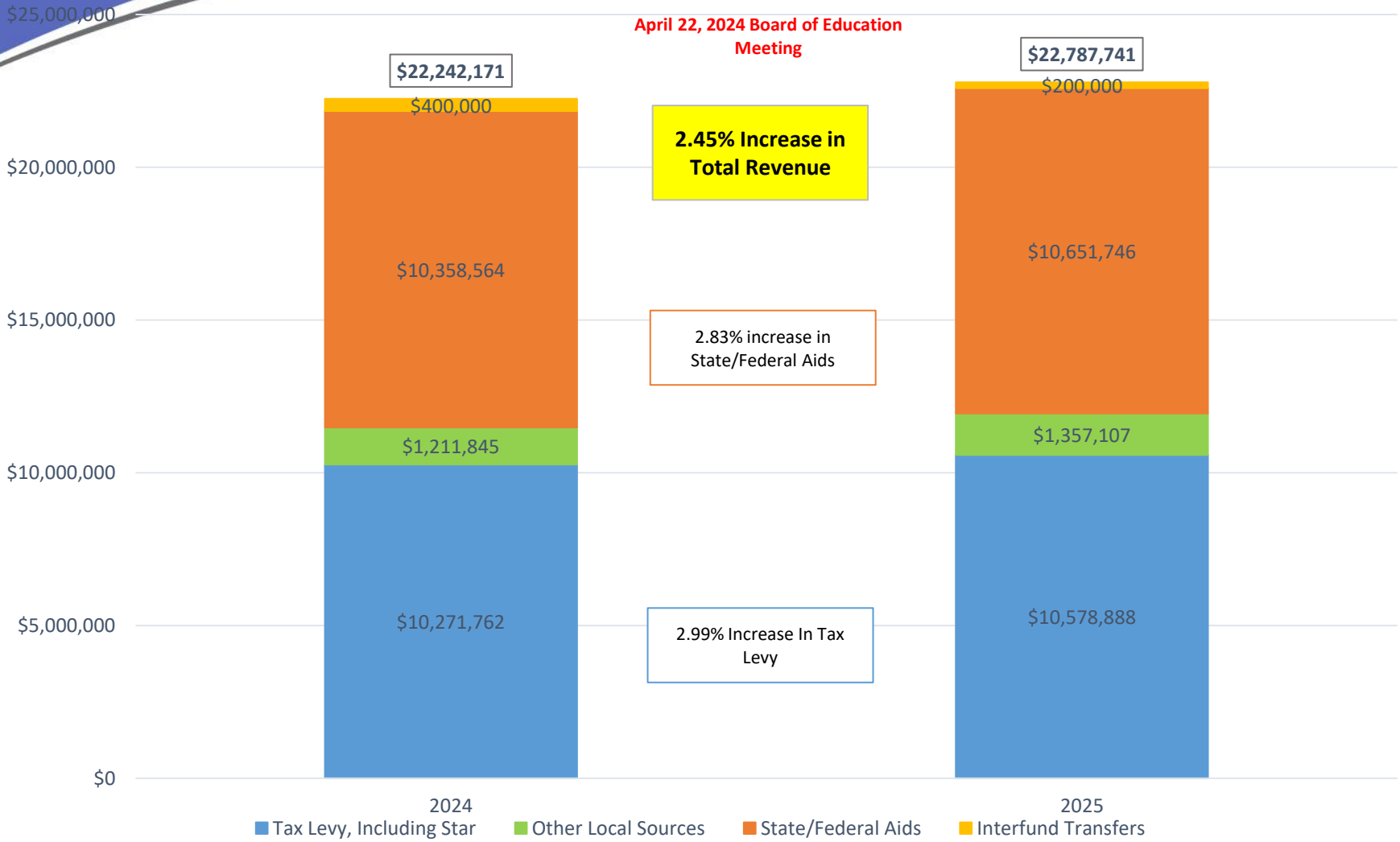
2023-24 vs 2024-25 Projected Revenues

March 25, 2024 Board of Education Meeting



2023-24 vs 2024-25 Projected Revenues

April 22, 2024 Board of Education Meeting



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*
- *Updates as of 3.25.24*
 - *After building this portion of the budget, anticipated revenues exceed expenditures by \$35,675*
 - *This is using the 2.99% tax levy*
 - *Using a 2.75% tax levy, anticipated revenues would exceed expenditures by \$11,023*
 - *Addition of 1.0 Behavioral Specialist Position and 0.2 Instructional Technology Specialist Position*
 - *Various changes to outside student placements*
- *Updates as of 4.22.24*
 - *Tax levy used – 2.99%*
 - *Increase to Data Coordinator Stipend*
 - *Additional funding allocated for speech services*
 - *Budget and Revenues are now in balance*

2024-2025 Budget Development Process

- *May 7, 2024*
- *Budget Hearing and Meet the Candidates Night*