



# Wheatland-Chili Central Schools 2024-2025 Budget Development

General Support (including Facilities),  
Transfers, Debt Service and  
Transportation

**Board of Education Meeting**

**January 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 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> | <p>Overall general support and management of the operations of the District:</p> <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>        | <p>Largest portion of all planned expenditures for instruction and support services:</p> <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>        | <p>Costs associated with maintaining facilities and grounds:</p> <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>  |



# General Support Budget

# What is included in the General Support portion of the Budget?

## **Board of Education**

- Membership in Monroe County School Boards
- 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

# What is included in the General Support portion of the Budget?

## **Other Costs**

- Legal Expenses: Labor Relations Services (Monroe #2 BOCES)
- Personnel: Recruiting, Teacher Immersion Fellowship Program (Monroe #2 BOCES)
- Public Information: 0.6 FTE Public Relations Specialist (Monroe #2 BOCES), newsletters, calendars, and legal notices
- Central Data Processing: financial management system
- Liability and Property Insurance
- BOCES Administrative Costs

## **Facilities**

- Building and equipment repairs
- Custodial and maintenance supplies
- Utilities



# General Support Budget

| Type / Codes  | 2023-24 Budget     | Projected 2024-25 Budget |
|---|--------------------|--------------------------|
| Board of Education / Central Administration (1010-1240) | \$355,860          | \$368,496                |
| Finance (1310-1345)                                     | \$352,141          | \$379,502                |
| Personnel / Public Information Services (1420-1480)     | \$200,859          | \$209,201                |
| Facilities Operations (1620-1621)                       | \$1,211,778        | \$1,290,166              |
| Central Services (1670-1680)                            | \$221,174          | \$225,597                |
| Special Items (1910-1999)                               | \$320,147          | \$326,549                |
| <b>TOTAL COST</b>                                       | <b>\$2,661,959</b> | <b>\$2,799,511</b>       |

*\*5.17% Increase over 2023-24 Budget*

## General Support – Facilities (1.22.24)

| Operations (General Support)              |                    |                             |
|---|--------------------|-----------------------------|
| Category<br>(1620 - 1621)                 | 2023/24<br>Budget  | Projected 2024-25<br>Budget |
| Building Operations Staff (salaries only) | \$410,500          | \$436,500                   |
| Utilities <sup>1</sup>                    | \$346,440          | \$344,000                   |
| Custodial Supplies/Contractual/Equipment  | \$79,826           | \$86,150                    |
| Liability Insurance                       | \$2,241            | \$2,000                     |
| BOCES Health & Safety Coser               | \$14,668           | \$14,961                    |
| <b>SUBTOTAL Operations</b>                | <b>\$853,675</b>   | <b>\$883,611</b>            |
| Maintenance (General Support)             |                    |                             |
| Grounds Staff (Salaries Only)             | \$150,500          | \$159,500                   |
| Contracted Repairs and Services           | \$143,756          | \$184,455                   |
| Maintenance Supplies/Equipment            | \$63,847           | \$62,600                    |
| <b>SUBTOTAL Maintenance</b>               | <b>\$358,103</b>   | <b>\$406,555</b>            |
| <b>TOTAL FACILITIES</b>                   | <b>\$1,211,778</b> | <b>\$1,290,166</b>          |

*6.47% increase over 2023/2024 Budget*

*\$40,000 increase to building repair budget to cover roof repairs prior to next Capital Project*

# General Support – Facilities (1.22.24)

| *Benefits Estimate | Salary (from previous slide) | Benefits | %      |
|--------------------|------------------------------|----------|--------|
|                    | 596,000                      | 268,200  | 45.00% |

| Budget Category                            | Amount     | Facilities                            | % of Budget |
|--|------------|---------------------------------------|-------------|
| General Support                            | 2,799,511  | 1,290,166<br>(without benefits)       | 46%         |
| Projected 2024-2025 Budget Expense 1.22.24 | 22,822,527 | 1,558,366<br>(with benefits estimate) | 6.8%        |

- Cost per square foot (212,166 square feet): \$6.08 in 2024-2025 (based on Facilities amount above without benefits estimate)

# Facilities Staffing

| Staff  | Full-Time Equivalent (FTEs) |     |
|--|-----------------------------|-----|
| Facilities Supervisor                          | 1.0                         |     |
| Custodians, Assistant Custodians, and Cleaners | AM                          | PM  |
| Head Custodian                                 | 1.0                         |     |
| MS/HS  | 1.0                         | 3.0 |
| T. J. Connor                                   | 1.0                         | 2.0 |
| Maintenance Mechanics I and III                | 2.5                         |     |
| <b>Total Facilities Staff</b>                  | <b>11.5</b>                 |     |

# Utilities Data by Commodity and Building

**\*Past budgeting based on 3 year average – With the increasing cost of gas and electric the utilities budget has been increased to reflect the current year spike in cost**

| Utilities COMMODITY Cost Center | 3 Year Avg Annual Cost |
|---------------------------------|------------------------|
| Gas Heat TJC                    | 22,446                 |
| Gas Heat HS/MS                  | 53,939                 |
| Gas Heat TRANS                  | 5,060                  |
|                                 | <b>81,445</b>          |
| Electricity TJC                 | 44,794                 |
| Electricity HS/MS               | 100,792                |
| Electricity TRANS               | 3,642                  |
|                                 | <b>149,228</b>         |
| Water / Sewer TJC               | 9,108                  |
| Water / Sewer HS/MS             | 10,933                 |
| Water / Sewer TRANS             | 601                    |
|                                 | <b>20,642</b>          |

**\$ 251,315**

| Utilities BUILDING Cost Center | 3 Year Avg Annual Cost |
|--------------------------------|------------------------|
| Gas Heat TJC                   | 22,446                 |
| Electricity TJC                | 44,794                 |
| Water / Sewer TJC              | 9,108                  |
|                                | <b>76,348</b>          |
| Gas Heat HS/MS                 | 53,939                 |
| Electricity HS/MS              | 100,792                |
| Water / Sewer HS/MS            | 10,933                 |
|                                | <b>165,664</b>         |
| Gas Heat TRANS                 | 5,060                  |
| Electricity TRANS              | 3,642                  |
| Water / Sewer TRANS            | 601                    |
|                                | <b>9,303</b>           |

**\$ 251,315**



# Transfers & Debt Service

# Transfers & Debt Service Budgets

| Type<br>(9901)                 | 2023-24<br>Budget | Projected<br>2024-25<br>Budget |
|--------------------------------|-------------------|--------------------------------|
| Transfer to School Lunch Funds | \$62,400          | \$64,896                       |
| Transfer to Special Aid Funds  | \$50,000          | \$50,000                       |
| <b>TOTAL COST</b>              | <b>\$112,400</b>  | <b>\$114,896</b>               |

# Transfers and Debt Service Budget (Continued)

| Type<br>(9901)  | 2023-24<br>Budget  | Projected 2024-25<br>Budget |
|---|--------------------|-----------------------------|
| Annual payments on serial bonds issued to fund past capital building projects |                    |                             |
| • Bonds Issued 2016   | 370,863            | 374,463                     |
| • Bonds Issued 2021   | 719,100            | 622,400                     |
| • Bonds Issued 2021 (Refunding of 2009 Bonds)                                 | 133,350            | 137,025                     |
| • BAN Issued 6/15/2024  | 275,000            | 596,600                     |
| <b>Total Principal &amp; Interest Payments</b>                                | <b>\$1,498,313</b> | <b>\$1,730,488</b>          |
| • Capital Outlay Budget   | \$100,000          | \$100,000                   |
| <b>Total Debt Service Budget</b>  | <b>\$1,598,313</b> | <b>\$1,830,488</b>          |

\*1.5% Increase over 2023-24 Budget





# Transportation Budget

## 2024-2025 Proposed Base Budget (by function codes

- Transportation (Budget Function Codes 5510 and 5530)

# Transportation Staffing (Current)

| Staff                             | Full-Time Equivalents (FTEs) |
|-----------------------------------|------------------------------|
| Transportation Director           | 1.0                          |
| Mechanics                         | 2.0                          |
| Head Bus Driver                   | 1.0                          |
| Drivers                           | 15.0                         |
| Bus Attendant                     | 3.5                          |
| <b>Total Transportation Staff</b> | <b>22.5</b>                  |

*Additional of 1.0 Driver & 0.5 Attendant to accommodate increase in student transportation needs based upon outside placements and IEP requirements.*

# Transportation Services (as of 1.22.24)

| Transportation Category (5510)        | 2023/24 Budget     | Projected 2024-25 Budget |
|---------------------------------------|--------------------|--------------------------|
| Staff and Support                     | 802,000            | 838,500                  |
| Contractual (includes Nurse Services) | 43,404             | 56,560                   |
| Insurance                             | 40,580             | 41,392                   |
| Supplies                              | 22,252             | 22,698                   |
| Parts                                 | 20,604             | 21,016                   |
| Fuel                                  | 125,861            | 116,080                  |
| BOCES Transportation                  | 12,108             | 12,350                   |
| <b>SUBTOTAL Transportation</b>        | <b>\$1,066,809</b> | <b>\$1,108,596</b>       |

# Transportation Services (as of 1.22.24)

| Garage Building Category (5530)        | 2023/24 Budget     | Projected 2024-25 Budget |
|--|--------------------|--------------------------|
| Contractual                            | 10,352             | 10,559                   |
| Utilities                              | 22,242             | 22,059                   |
| Insurance                              | 5,954              | 6,073                    |
| Supplies                               | 3,090              | 3,152                    |
| <b>SUBTOTAL Garage Building</b>        | <b>\$41,648</b>    | <b>\$41,843</b>          |
| <b>TOTAL TRANSPORTATION AND GARAGE</b> | <b>\$1,108,457</b> | <b>\$1,150,439</b>       |

*\*3.8% Increase over 2023-24 Budget*

# Transportation Services (as of 1.22.24)

| *Benefits Estimate | Salary (from previous slides) | Benefits | %      |
|--------------------|-------------------------------|----------|--------|
|                    | 838,500                       | 377,325  | 45.00% |

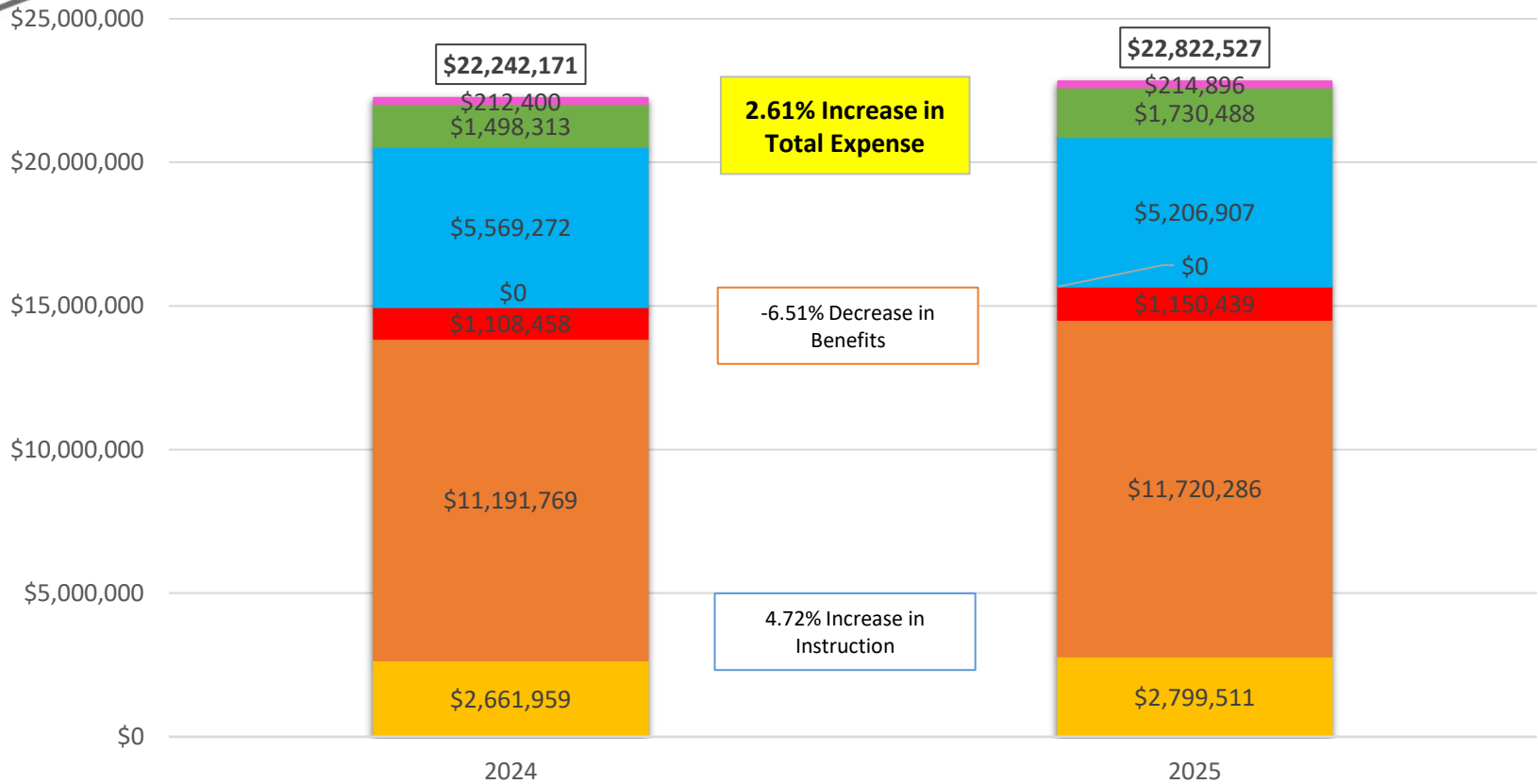
| Budget Category                               | Amount     | Transportation                         | % of Budget |
|---|------------|--|-------------|
| Transportation                                | 1,150,439  | 1,150,439<br>(without benefits)        | 100%        |
| Projected 2024-2025 Budget Expense<br>1.22.24 | 22,822,527 | 1,527,764<br>(with benefits estimate*) | 6.7%        |

- Per pupil costs (in-district, outside placements, private/parochial): \$1,437 in 2023-2024 (754 students); \$1,520 in 2024-2025 (757 students)

# 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



- 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



**2024-2025 PROPOSED BUDGET**

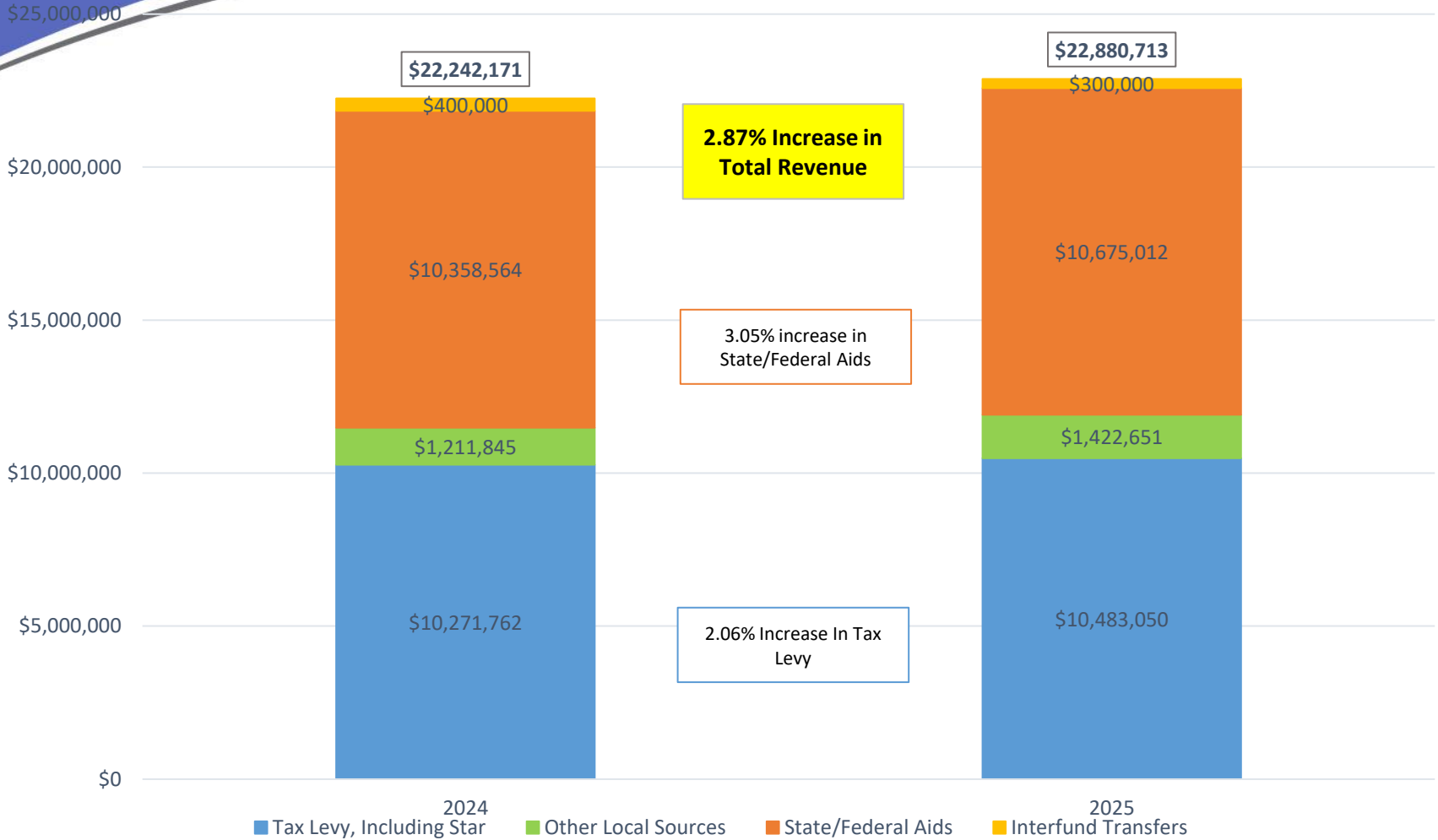
**SUMMARY OF APPROPRIATIONS**

|   | <b>Actual Expenditures<br/>2022-23</b> | <b>Adopted Budget<br/>2023-24</b> | <b>1.22.24<br/>Projected<br/>Expense 2024-25</b> | <b>Adopted vs.<br/>Projected Expense<br/>Variance Amount</b> | <b>% Variance</b> |
|---|--|-----------------------------------|--|--|-------------------|
| <b>General Support</b>                    | 2,792,929                              | 2,661,959                         | 2,799,511  | 137,552  | 5.17%             |
| <b>Instruction</b>                        | 10,462,569                             | 11,191,767                        | 11,720,286                                       | 528,519  | 4.72%             |
| <b>Pupil Transportation</b>               | 1,124,219                              | 1,108,458                         | 1,150,439  | 41,981   | 3.79%             |
| <b>Employee Benefits, Transfers, Debt</b> | 4,467,293                              | 5,569,272                         | 5,206,907  | (362,365)  | -6.51%            |
| <b>Community Services</b>                 | 0                                      | 0                                 | 0  | 0  | 0.00%             |
| <b>Debt Services</b>                      | 1,469,888                              | 1,498,313                         | 1,730,488  | 232,175  | 15.50%            |
| <b>Transfers to School Lunch</b>          | 61,403                                 | 62,400                            | 64,896   | 2,496  | 0.00%             |
| <b>Transfers to Capital</b>               | 335,000                                | 100,000                           | 100,000  | 0  | 0.00%             |
| <b>Transfers to Special Aid</b>           | <u>28,997</u>                          | <u>50,000</u>                     | <u>50,000</u>                                    | 0  | 0.00%             |
| <b>TOTAL</b>                              | <b>\$20,742,298</b>                    | <b>\$22,242,171</b>               | <b>\$22,822,527</b>                              | <b>\$580,358</b>   | <b>2.61%</b>      |

# 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)
  - New levy limit now projected at 3.08%.
    - *2.08% Tax Levy: \$10,483,050*
    - *3.08% Tax Levy: \$10,587,821 – Increase of \$104,771*

## 2023-24 vs 2024-25 Projected Revenues



# 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*