

The background is a collage of various school-related images, including students in classrooms, a student in a blue shirt, a student in a white hoodie, a student in a white shirt, and a group of students. The images are semi-transparent and overlaid with a large, curved graphic element in shades of blue and purple at the top.

Wheatland-Chili Central Schools 2023-2024 Budget Development

Staffing and Enrollment Projections

Board of Education Meeting

January 9, 2023

2023-2024 Budget Development

Date	Presentation
January 9	Budget Parameters, Staffing & Enrollment Projections
January 23	General Support, Capital/Debt Service, Facilities and Transportation
February 27	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 27	Review Draft Budget
April 10	Budget Workshop
April 17	Adoption of Proposed Budget
May 2	Budget Hearing and Meet the Candidates Night
May 16 (Tues.)	Budget Vote
June 20 (Tues.)	Statewide Budget Revote Day

Major Revenue Assumptions – 2023-2024

- Increase in State Aid by 2.5%
- Allowable levy growth (tax levy limit) was projected at 2.56% before exclusions at the November 7th Finance Committee Meeting
 - Tax Base Growth Factor released by the Department of Taxation and Finance 12/13/22 - decreased from a projected 1.0025 to 1.0000 for Wheatland-Chili.
 - Over the last 12 months the CPI increased by 7.1% (as reported through November 2022 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
 - New levy limit now projected at 2.31%.

Major Expense Assumptions – 2023-2024

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
 - Teachers' Retirement System – 11% Increase
 - Employees' Retirement System – 13.1% Increase
 - Health, Dental, Vision – 7.5% Increase
- Debt Service from schedule
- BOCES Budget – 1% in various categories
- Contractual, materials, and supplies – 1% Increase

The background of the slide is a collage of various school-related images. It includes a young girl in a blue graduation gown, a person in a grey hoodie holding a basketball, a group of people on a sports field, a teacher and students in a classroom, a student wearing a face mask at a desk, and a group of students in a hallway. The collage is overlaid with a semi-transparent white and blue curved banner at the top.

Areas of Expenditures (functional areas)

- General Support
- Capital/Debt Service
- Facilities/Pupil Transportation
- Employee Benefits
- Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology

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 2.31%, assuming a 2.5% increase in Foundation aid, we begin the process with \$106,797 of anticipated expenses that are not covered by revenues.
- The amount of the difference will change as we learn more:
 - Revenues are better defined through our final tax levy limit and state aid numbers.
 - Expenses are adjusted to align with revenues.

Class Size Considerations: K-6

Grade	Actual Enrollment 2022-2023 (as of 11.1.22)	Actual No. of Sections 2022-2023	Projected Enrollment 2023-2024	No. of Sections 2023-2024
K	53	4	40	3
1	48	4	53	4
2	44	3	48	3
3	51	3	44	3
	AVERAGE CLASS SIZE = 14.0 (196 students with 14 teachers)		AVERAGE CLASS SIZE = 14.2 (185 students with 13 teachers)	
4	49	3	51	3
5	58	3	49	3
	AVERAGE CLASS SIZE = 17.8 (107 students with 6 teachers)		AVERAGE CLASS SIZE = 16.7 (100 students with 6 teachers)	
6	62	3	58	3
	AVERAGE CLASS SIZE = 20.7 (62 students with 3 teachers)		AVERAGE CLASS SIZE = 19.3 (58 students with 3 teachers)	
TOTAL		23		22

Class Size Considerations: 7-12

Grade	Actual Enrollment 2022-2023 (as of 11.1.22)	Actual No. of Sections 2022-2023	Projected Enrollment 2023-2024	No. of Sections 2023-2024
7	50	2	62	3
8	49	2	50	2
	AVERAGE CLASS SIZE = 24.8 (99 students with 4 sections)		AVERAGE CLASS SIZE = 22.4 (112 students with 5 sections)	
9	40	2	49	2
10	56	3	40	2
11	54	3	56	3
12	42	2	54	2
	AVERAGE CLASS SIZE = 19.2 (192 students with 10 sections)		AVERAGE CLASS SIZE = 22.1 (199 students with 9 sections)	
TOTAL		14		14



2023-2024 Budget Development Process

- January 23, 2023 – Board of Education Meeting
 - General Support
 - Capital/Debt Service
 - Facilities & Transportation