



Wheatland-Chili Central Schools 2023-2024 Budget Development

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

Board of Education Meeting

January 23, 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



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)

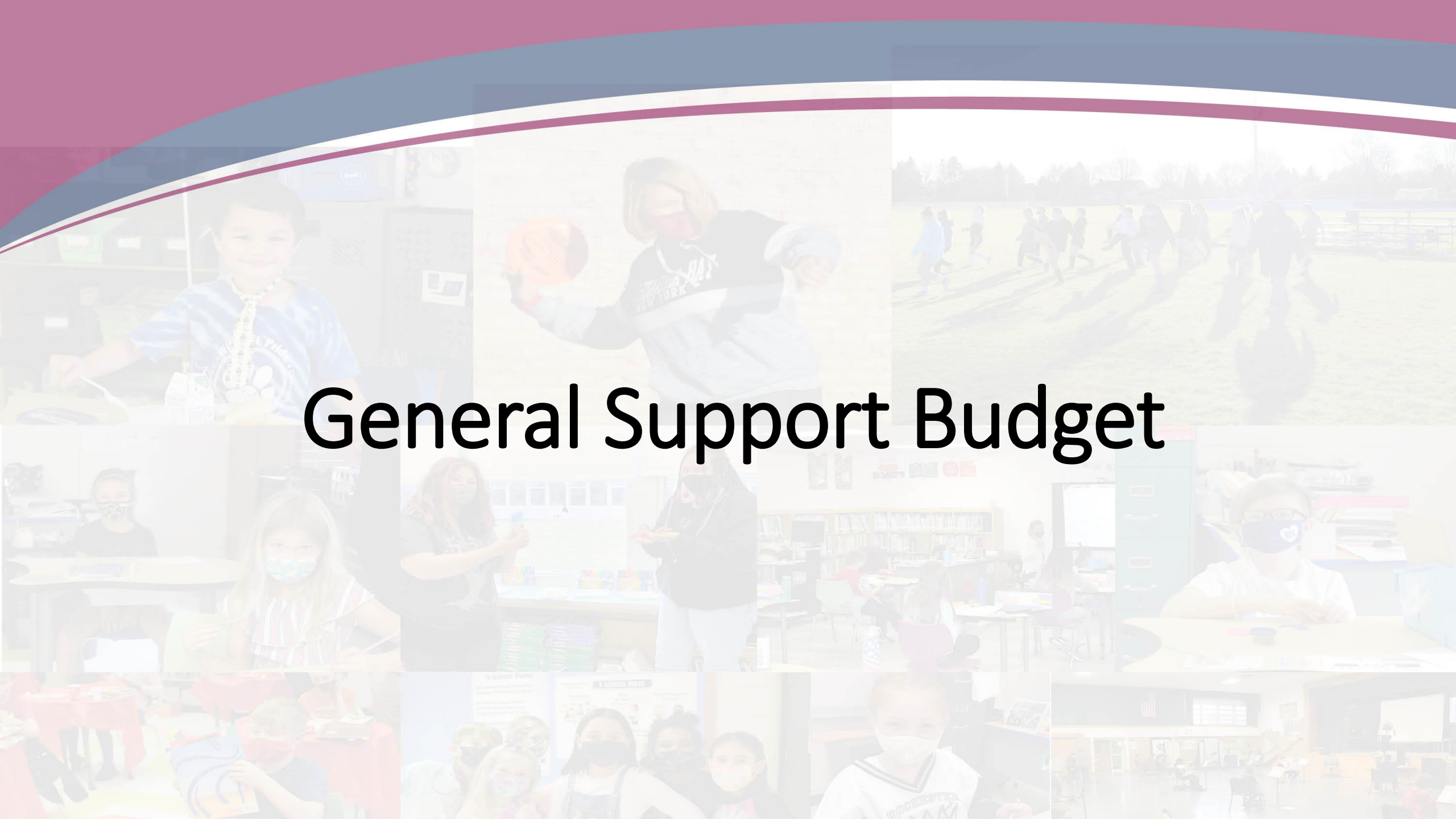
Expenditure codes are arranged by functional unit and object of expenditure. **The term function refers to the primary classification and description as to purpose (what was the purpose of the expenditure).** The first four digits identify the function:

- **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
Administrative	<p>Overall general support and management of the operations of the District:</p> <ul style="list-style-type: none">• Board of Education costs• Central and school administration• Finance (including tax collection, purchasing, legal and auditing expenses)• Curriculum development• BOCES administrative expenses
Program	<p>Largest portion of all planned expenditures for instruction and support services:</p> <ul style="list-style-type: none">• Instructional, co-curricular, and athletic programs• Counseling and health services• Pupil transportation
Capital	<p>Costs associated with maintaining facilities and grounds:</p> <ul style="list-style-type: none">• Building and equipment repairs• Custodial and maintenance supplies• Utilities• Debt service



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	2022-23 Budget	Projected 2023-24 Budget
Board of Education / Central Administration (1010-1240)	\$313,925	\$332,219
Finance (1310-1345)	\$339,014	\$350,132
Personnel / Public Information Services (1420-1480)	\$209,342	\$201,197
Facilities Operations (1620-1621)	\$1,028,893	\$1,164,338
Central Services (1670-1680)	\$207,321	\$216,910
Special Items (1910-1999)	\$289,439	\$303,891
TOTAL COST	\$2,387,934	\$2,568,687

**7.57% Increase over 2022-23 Budget – \$100k Increase in Facilities Budget to fund Increase in Utility Costs*

General Support – Facilities

(1.23.23)

Operations (General Support)		
Category (1620 - 1621)	2022/23 Budget	2023/24 Budget
Building Operations Staff (salaries only)	\$358,584	\$370,500
Utilities ¹	\$244,000	\$344,000
Custodial Supplies/Contractual/Equipment	\$63,653	\$79,240
Liability Insurance	\$2,197	\$2,219
BOCES Health & Safety Coser	\$13,204	\$14,812
SUBTOTAL Operations	\$681,638	\$810,771
Maintenance (General Support)		
Grounds Staff (Salaries Only)	\$143,584	\$148,000
Contracted Repairs and Services	\$139,576	\$140,831
Maintenance Supplies/Equipment	\$64,095	\$64,736
SUBTOTAL Maintenance	\$347,255	\$353,567
TOTAL FACILITIES	\$1,028,893	\$1,164,338

General Support – Facilities (1.23.23)

*Benefits Estimate	Salary (from previous slide)	Benefits	%
	518,500	233,325	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,567,687	1,164,338 (without benefits)	46%
Projected 2023-2024 Budget Expense 1.23.23	21,832,394	1,397,663 (with benefits estimate*)	7%

- Cost per square foot (212,166 square feet): \$5.49 in 2023-2024 (based on Facilities amount above without benefits estimate)

Facilities Staffing

Staff	Full-Time Equivalents (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	
Total Facilities Staff	11.5	

- 0.5 FTE – Part Time Cleaner at T.J. added in 2020-21 was previously funded by the American Rescue Funds and has now been added to the General Fund Budget

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	16,730
Gas Heat HS/MS	39,400
Gas Heat TRANS	3,553
	59,683
Electricity TJC	31,156
Electricity HS/MS	74,431
Electricity TRANS	2,614
	108,201
Water / Sewer TJC	8,835
Water / Sewer HS/MS	9,402
Water / Sewer TRANS	514
	18,751

\$ 186,635

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	16,730
Electricity TJC	31,156
Water / Sewer TJC	8,835
	56,721
Gas Heat HS/MS	39,400
Electricity HS/MS	74,431
Water / Sewer HS/MS	9,402
	123,233
Gas Heat TRANS	3,553
Electricity TRANS	2,614
Water / Sewer TRANS	514
	6,681

\$ 186,635



Transfers & Debt Service

Transfers & Debt Service Budgets

Type (9901)	2022-23 Budget	Projected 2022-23 Budget
Transfer to School Lunch Funds	\$52,000	\$62,400
Transfer to Special Aid Funds	\$50,000	\$50,000
TOTAL COST	\$102,000	\$112,400

Transfers and Debt Service Budget (Continued)

Type (9901)	2022-23 Budget	Projected 2023-24 Budget
Annual payments on serial bonds issued to fund past capital building projects		
• Bonds Issued 2016	372,163	370,863
• Bonds Issued 2021	807,300	719,100
• Bonds Issued 2021 (Refunding of 2009 Bonds)	290,425	133,350
• BAN Issued 6/15/2023		275,000
Total Principal & Interest Payments	\$1,469,888	\$1,498,313
• Capital Outlay Budget	\$100,000	\$100,000
Total Debt Service Budget	\$1,569,888	\$1,598,313



Transportation Budget



2023-2024 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	14.0
Monitor	3.0
Total Transportation Staff	21

Transportation Services (as of 1.23.23)

Transportation Category (5510)	2022/23 Budget	2023/24 Budget
Staff and Support	734,269	779,500
Contractual (includes Nurse Services)	42,741	42,977
Insurance	39,785	40,183
Supplies	21,816	22,033
Parts	20,200	20,402
Fuel	86,172	125,000
BOCES Transportation	7,713	12,000
SUBTOTAL Transportation	\$952,696	\$1,042,095

Transportation Services (as of 1.23.23)

Garage Building Category (5530)	2022/23 Budget	2023/24 Budget
Staff (Garage Custodial)	80	0
Contractual	35,253	32,251
Insurance	5,837	5,895
Supplies	3,030	3,060
SUBTOTAL Garage Building	\$44,200	\$41,206
TOTAL TRANSPORTATION AND GARAGE	\$996,896	\$1,083,301

Transportation Services (as of 1.23.23)

*Benefits Estimate	Salary (from previous slides)	Benefits	%
	779,500	350,775	45.00%

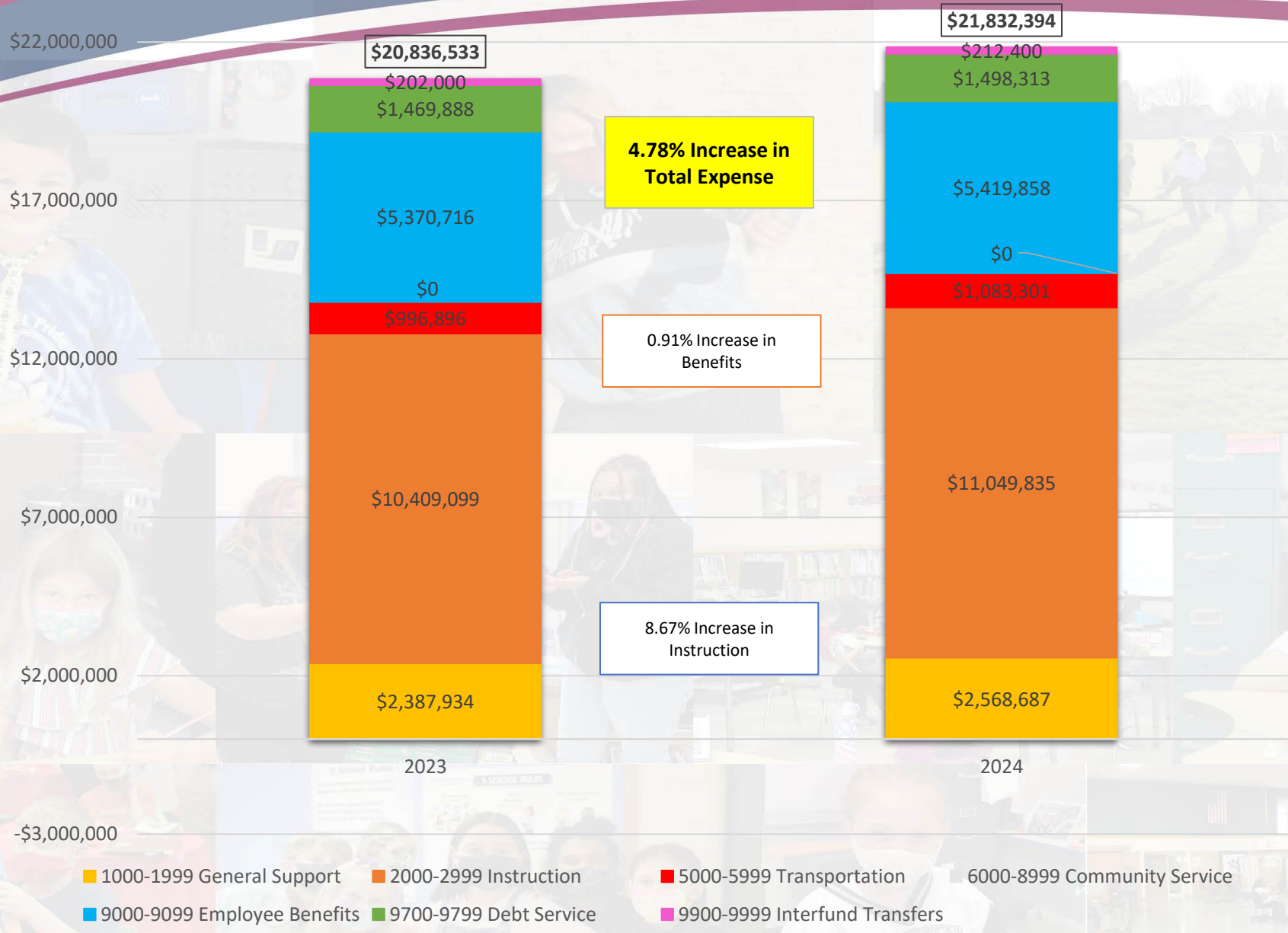
Budget Category	Amount	Transportation	% of Budget
Transportation	1,083,301	1,083,301 (without benefits)	100%
Projected 2023-2024 Budget Expense 1.23.22	21,832,394	1,434,076 (with benefits estimate*)	7%

- Per pupil costs (in-district, outside placements, private/parochial): \$1,335 in 2022-2023 (746 students); \$1,437 in 2023-2024 (754 students)

Major Expense Assumptions 2023-2024

- Increase in expenses from 2022-2023 to 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, and vision – 7.5%
 - Debt service from schedule
 - BOCES Budget – 1-3% in various categories
 - Contractual, materials, and supplies – 1% increase

2022-2023 vs 2023-2024 Projected Expenses



2023-2024 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2021-22	Adopted Budget 2022-23	1.24.23 Projected Expense 2023-24	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,291,594	2,387,934	2,568,687	180,753	7.57%
Instruction	10,079,876	10,409,099	11,049,835	640,736	6.16%
Pupil Transportation	1,246,277	996,896	1,083,301	86,405	8.67%
Employee Benefits, Transfers, Debt	4,468,479	5,370,716	5,419,858	49,142	0.91%
Community Services	0	0	0	0	0.00%
Debt Services	1,958,742	1,469,888	1,498,313	28,425	1.93%
Transfers to School Lunch	50,009	52,000	62,400	10,400	0.00%
Transfers to Capital	350,000	100,000	100,000	0	0.00%
Transfers to Special Aid	<u>28,447</u>	<u>50,000</u>	<u>50,000</u>	0	<u>0.00%</u>
TOTAL	\$20,473,424	\$20,836,533	\$21,832,394	\$995,861	4.78%

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%.
- *1.23.23 - New Levy Limit after Updated Debt Service Schedule – 2.29%**
- *2.27.23 – Governor’s Budget Released – Increase in Foundation Aid by 13.97% (Base 3% + one time large increase due to change in wealth ratio)**

2022-23 vs 2023-24 Projected Revenues

\$25,000,000

\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$0



4.2% Increase in Total Revenue

6.77% increase in State/Federal Aids

2.29% Increase In Tax Levy

■ Tax Levy, Including Star ■ Other Local Sources ■ State/Federal Aids ■ Interfund Transfers

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
- ***1.23.23 – \$120,243 of anticipated expenses that are not covered by revenues**