

The background is a collage of various school-related images, including students in classrooms, a student in a graduation gown, a student in a cheerleader outfit, and a student in a mask. The collage is overlaid with a semi-transparent white and light blue curved banner at the top.

Wheatland-Chili Central Schools 2023-2024 Budget Development

Instruction (District Wide, Elementary,
Secondary, Special Education, Pupil
Personnel Services, Interscholastic Sports,
Co-Curricular, Technology, and BOCES)
Employee Benefits

Board of Education Meeting

February 27, 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	Overall general support and management of the operations of the District: <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	Largest portion of all planned expenditures for instruction and support services: <ul style="list-style-type: none">• Instructional, co-curricular, and athletic programs• Counseling and health services• Pupil transportation
Capital	Costs associated with maintaining facilities and grounds: <ul style="list-style-type: none">• Building and equipment repairs• Custodial and maintenance supplies• Utilities• Debt service

2023-2024 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2021-22	Adopted Budget 2022-23	1.24.23 Projected Expense 2023-24	2.27.23 Projected Expense 2023-24	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,291,594	2,387,934	2,568,687	2,661,958	274,024	11.48%
Instruction	10,079,876	10,409,099	11,049,835	11,192,267	783,168	7.52%
Pupil Transportation	1,246,277	996,896	1,083,301	1,108,457	111,561	11.19%
Employee Benefits, Transfers, Debt	4,468,479	5,370,716	5,419,858	5,518,458	147,742	2.75%
Community Services	0	0	0	0	0	0.00%
Debt Services	1,958,742	1,469,888	1,498,313	1,498,313	28,425	1.93%
Transfers to School Lunch	50,009	52,000	62,400	62,400	10,400	0.00%
Transfers to Capital	350,000	100,000	100,000	100,000	0	0.00%
Transfers to Special Aid	<u>28,447</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	0	<u>0.00%</u>
TOTAL	\$20,473,424	\$20,836,533	\$21,832,394	\$22,191,853	\$1,355,320	6.50%

Instruction – District Wide

Category (2110)	Amount
Charter School Tuition [2110]	75,000
Textbook Purchase [2110]	31,688
District Wide Initiatives [2110]	15,811
C.O.P. Security [2110]	145,000
Copy Center Supplies [2110]	20,798
TOTAL	288,297

Security expense added to General Fund Budget in 2023-24 (2022-2023 expense paid from Federal Rescue Funds)

- Budgeted Cost Includes Director of Security – 15 hours per week, Full-time coverage at T.J. Connor, and Full-Time Coverage at the MS/HS (42.5 hours per week)
- Addition of 4 hours per day at T.J. Connor beginning in 2023/2024

Elementary Instructional Focus for 2023-24

- Decrease one FTE (one classroom) and maintain current elementary staffing to support smaller class sizes at one grade levels – Grade 1
- Tier 1 and 2 Academic Interventions to be done in classroom
- Tier 3 Academic Interventions to be prioritized by student needs and delivered by intervention and special education teachers
- Projected average class size of 15 students

Elementary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades K-5 Teachers (classroom [20.0], academic intervention [2.1], special areas [4.5], PreK [1.0])	27.6
Paraprofessionals (teacher aides [5.5], teaching assistants [1.0], office clerk [1.0])	7.5
Library	1.0
ESOL	1.0

Student Enrollment: 303 (projected for 2022-2023)

Staffing for 2023-24 reflects reduction of 1.0 FTE Classroom Teacher

Includes TOSA

Elementary Instructional Budget (as of 2.27.23)

Category (2110-2630)	Amount
Grades K-5 Teaching Staff [2110]	1,732,717
Paraprofessionals (Teacher Assistants, Teacher Aides, Office Clerks) [2110]	173,511
Substitute Teachers, Paraprofessional Substitutes, Tutors [2110]	76,254
Supplies and Equipment [2110]	19,930
Contractual (conference, student admissions, assemblies, and repairs) [2110]	15,270
Textbooks [2110]	3,810
Library (Librarian and Paraprofessional salaries) [2610]	66,354
Library (Books & Supplies) [2610]	4,226
SUBTOTAL	2,092,072
Estimation of Benefits for Discussion Purposes	887,662
TOTAL	2,979,734

Secondary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades 6-12 Teachers (core and elective [29.9], Interventionist [1.0], Six Grade Teachers [3.0], ESOL [.4], Teacher Center Director [0.4])	28.7
Paraprofessionals (Teacher Aides [4.0], Student Behavioral Assistant [1.0], Building Level Position [1.0], and Office Clerk [2.0])	8.0
Librarian	1.0

Student Enrollment: 353 (projected for 2022-2023)

Secondary Instructional Budget (as of 2.27.23)

Category (2110-2630)	Amount
Grades 6-12 Teaching Staff [2110]	1,988,724
Paraprofessionals (Teacher Aides, Student Behavioral Assistant, Office Clerk, Security Worker) [2110]	185,000
Substitute Teachers and Tutors [2110]	76,254
Supplies and Equipment [2110]	47,181
Contractual (conference, student admissions, assemblies, and repairs) [2110]	19,229
Textbooks [2110]	5,613
Library (Librarian and Paraprofessional salary) [2610]	76,927
Library (Books, Supplies, Equipment, Contractual) [2610]	6,206
SUBTOTAL	2,405,134
Estimation of Benefits for Discussion Purposes	1,012,793
TOTAL	3,417,927

Instruction: Elementary and Secondary (as of 2.27.23)

Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	11,192,267	4,497,206	40.2%
Proposed Base Budget – 2023-2024	22,191,853	6,397,661	28.8%
		With Benefits Estimate	

Instruction: Administration & Curriculum

Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, 6-12 Assistant Principal	3.0
Secretarial Support	2.0
Curriculum Leaders (stipends)	11 positions earning stipends

Instruction: Administration & Curriculum

Category (2010 - 2330)	Amount
Administration and Improvement (administrative and school secretary salaries) [2010-2020]	433,825
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	101,256
Conference, Supplies, and Contractual [2010-2070]	32,041
Teaching-Special Schools [2330]	18,742
SUBTOTAL	585,864
Estimation of Benefits for Discussion Purposes	195,221
TOTAL	781,085

Instruction: Administration & Curriculum

Budget for Analysis Purposes	Amount	Administration and Curriculum Expenses	% of Budget
Instruction	11,192,267	585,864	5.2%
Proposed Base Budget – 2023-2024	22,191,853	781,085	3.5%

With Benefits Estimate

Instruction: Special Education

Contractual: Tuitions

- Outside Placements: 7 students (as of 2/27/2023)
 - Crestwood Children's Center, Holy Childhood, Kessler Center, Mary Cariola
 - Tuition and 1:1 aides if required
 - Other related services if required
- Public School Tuitions
 - Tutoring by Rochester City School District (hospitalizations, incarcerations, etc.)
 - Non-resident tuition paid to other public schools

Contractual: Medicaid and STAC Reporting

Equipment and Supplies

Conferences



Instruction: Special Education

- 88 students receive in-district program services
 - 32 students in grades K-5
 - 29 students in grades 6-8
 - 27 students in grades 9-12
- 10 preschool students (ages 3-5) receiving services through CPSE

Instruction: Special Education Staffing

Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	10.0
Teacher Aides	7.0
Secretary (PPS Office)	1.0

As noted, 88 students receive in-district program services.

Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
Instruction	
Pupil Personnel Services Director, Teachers, Paraprofessionals, Tutors, and Substitutes (salary only)	874,429
Supplies and materials	2,576
Contracted services	72,114
Tuitions paid to other schools	390,000
SUBTOTAL	1,339,119
Estimation of Benefits for Discussion Purposes	393,493
TOTAL	1,732,612

Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Students with Disabilities Expenses	% of Budget
Instruction	11,192,267	1,339,119	12.0%
Proposed Base Budget – 2023-2024	22,191,853	1,732,612	7.8%

With Benefits Estimate

Instruction: Pupil Personnel Staffing

Staff	Full-Time Equivalents (FTEs)
Psychologist	2.0
Social Workers	2.0
School Counselors	3.0
Secretary (School Counselor)	1.0
School Nurses (Registered Nurses)	2.0

Instruction: Pupil Personnel Services

Category (2810 - 2815)	Amount	Benefits
Instruction		
Guidance (Counselor and Secretary), Health Services (School Nurses) - salaries only [2810, 2815]	340,363	153,163
Guidance (Supplies & Conference) [2810]	1,225	
Health Services (Contractual & Supplies) [2815]	86,734	
TOTAL	428,322	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers [2820, 2825]	250,713	112,821
Supplies and materials [2820, 2825]	4,317	
TOTAL	255,030	

Instruction: Pupil Personnel Services

Budget for Analysis Purposes	Amount	Pupil Personnel Services Expenses	% of Budget
Instruction	11,192,267	683,352	6.1%
Proposed Base Budget – 2023-2024	22,191,853	949,336	4.3%

With Benefits Estimate

Instruction: Interscholastic Sports

- Coaches
 - 10 Modified, 6 Junior Varsity, 12 Varsity, 6 Assistant Coaches, and 2 Intramural Coaches (for four sports)
 - Addition of E-Sports (Fall and Spring Seasons)
- Chaperones
- Athletic Director (0.4 FTE release)
- Officials and Athletic Trainer
- Supplies, Equipment, and Uniforms
- Event Fees and Memberships

Instruction: Interscholastic Sports

Category (2855)	Amount
Coaches (varsity, junior varsity, and modified) [2855]	170,659
Athletic Director [2855]	28,013
Chaperones and Time Clock [2855]	35,080
Officials, Trainers, and Lifeguards [2855]	40,388
Supplies, Equipment, and Uniforms [2855]	25,810
Event Fees, Memberships, and Conference/Workshops [2855]	7,528
TOTAL	307,478



Instruction: Co-curricular

- Advisors
 - 32 High School, 8 Middle School, and 14 Elementary
- Chaperones
- Graduation Expenses
- Supplies

Instruction: Co-Curricular

Category [2850]	Amount
Advisors [2850]	121,779
Chaperones (co-curricular events) [2850]	5,307
Contractual (graduation expenses, academic competitions, and drama production) [2850]	12,801
Supplies [2850]	6,521
TOTAL	146,408

Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular Expenses	% of Budget
Instruction	11,192,267		
Interscholastic Sports		307,478	
Co-Curricular		146,408	
TOTAL		453,886	4.1%
Proposed Base Budget – 2023-2024	22,191,853	453,886	2.0%

Instruction: Technology

Staff	Full-Time Equivalents (FTEs)
Network Administrator	1.0
Microcomputer Maintenance Technician	1.0

Instruction: Technology

Category (2010 - 2330)	Amount
Technology (Network Administrator & Microcomputer Maintenance Technician salaries) [2630]	121,638
Technology (Hardware/Software) [2630]	21,079
District Security Camera Budget [2630]	35,000
Supplies, and Contractual [2630]	12,261
SUBTOTAL	189,978
Estimation of Benefits for Discussion Purposes	54,737
TOTAL	244,715

Instruction: Technology

Budget for Analysis Purposes	Amount	Technology Expenses	% of Budget
Instruction	11,192,267	189,978	1.7%
Proposed Base Budget – 2023-2024	22,191,853	244,715	1.1%
		With Benefits Estimate	

Instruction: BOCES Budget (as of 2.27.2023)

Category	Amount
Curriculum & Staff Development [2010]	\$122,480
In-Service Training [2070]	\$9,410
Instruction [2110]	\$230,866
Special education [2250]	\$1,605,240
Occupational education [2280]	\$399,462
Smart Schools & EPE [2330]	\$18,645
Library Media [2610]	\$49,895
Computer Instruction [2630]	\$710,427
Guidance Systems [2810]	\$5,000
Interscholastic Athletics [2855]	\$3,140
TOTAL	\$3,154,565

Instruction: BOCES Budget

Budget for Analysis Purposes	Amount	BOCES Expenses	% of Budget
Instruction	11,192,267	3,154,565	28.2%
Proposed Base Budget – 2023-2024	22,191,853	3,154,565	14.2%
			With Benefits Estimate

Instruction: BOCES Budget

Category	Description
Curriculum	<ul style="list-style-type: none">• Curriculum development support
Inservice Training	<ul style="list-style-type: none">• Workshops for staff• Coaching certification• School bus driver training
Instruction/Occupational Education/Smart Schools & EPE	<ul style="list-style-type: none">• WeMoCo program and New Visions• Regional summer school• Alternative High School• Urban-Suburban Program (Monroe 1)• Masterminds• Academic Challenge Bowl• Elementary Science Program

Instruction: BOCES Budget

Category	Description
Instruction/Occupational Education/Smart Schools & EPE (continued)	<ul style="list-style-type: none">• Counseling software application• Library services (online resources, film/video, library automation)• Tutoring and Out-of-School Suspension• Grant writing services• Test scoring services• Project Lead The Way costs
Special Education	<ul style="list-style-type: none">• Self-Contained Classrooms• Related Services• Assistive Tech• Interpreting Services• Music Therapy• OT/PT/Speech• Services for the Deaf/Blind• Work-Based Learning & Career Planning

Instruction: BOCES Budget

Category	Description
Technology/Library Media Services	<ul style="list-style-type: none">• Library automation• Online courses• Computer server leases• IEP Direct• School Tool (student management system)• Student College/Career Readiness Application• My Learning Plan• Emergency contact system• Internet access• Data warehousing• Blackboard (website)• Telecommunications• Computer Purchases

Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	1,146,189
Social Security / FICA [9030]	706,293
Worker's Compensation [9040]	82,223
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	3,505,348
Other Benefits [9089]	55,345
TOTAL	5,518,458

Employee Benefits

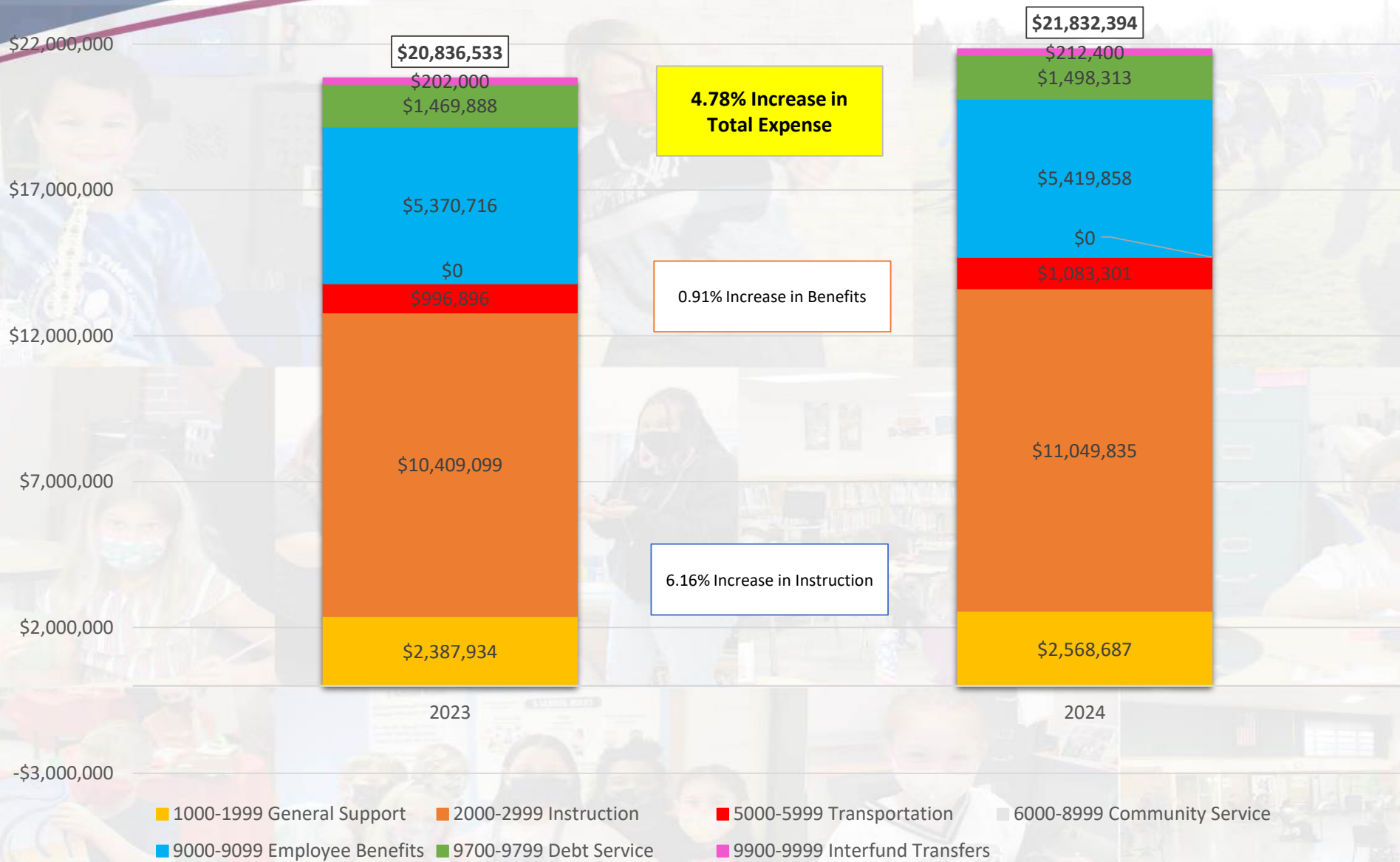
Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	5,518,458	5,518,458	100%
Proposed Base Budget – 2023-2024	22,191,853	5,518,458	24.9%

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 – 1-5% in various categories
 - Contractual, materials, and supplies – 2% increase
 - BOE Expenses include NYSSBA membership and conference attendance

2022-2023 vs 2023-2024 Projected Expenses

January 23, 2023 Board of Education Meeting

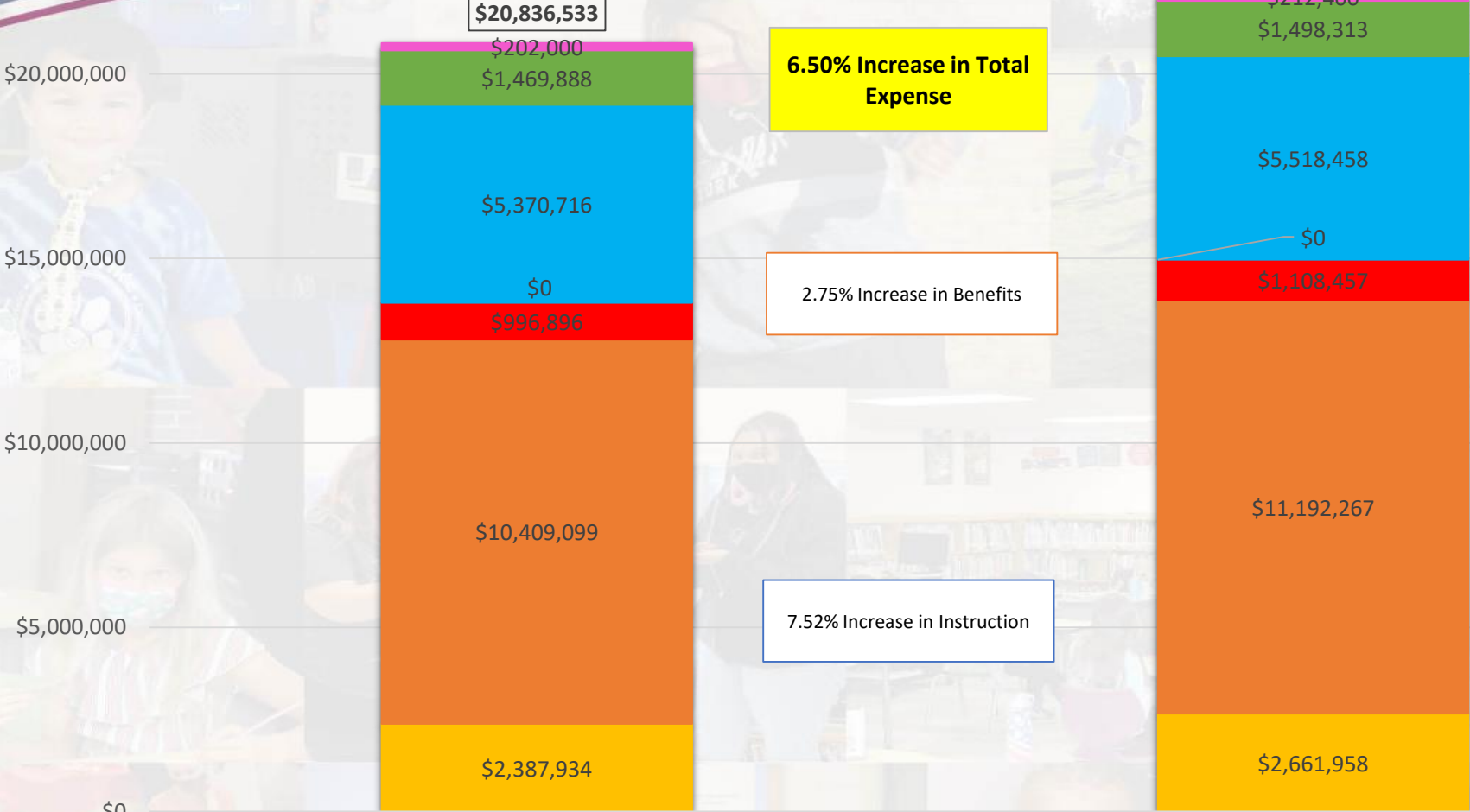


- 1000-1999 General Support
- 2000-2999 Instruction
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- 6000-8999 Community Service
- 9000-9099 Employee Benefits
- 9700-9799 Debt Service
- 9900-9999 Interfund Transfers

2022-2023 vs 2023-2024 Projected Expenses

\$25,000,000

February 27, 2023 Board of Education Meeting



6.50% Increase in Total Expense

2.75% Increase in Benefits

7.52% Increase in Instruction

- 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

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 of 13.97% (Base 3% + one time large increase due to change in wealth ratio)

2022-23 vs 2023-24 Projected Revenues

January 23, 2023 Board of Education Meeting

\$25,000,000

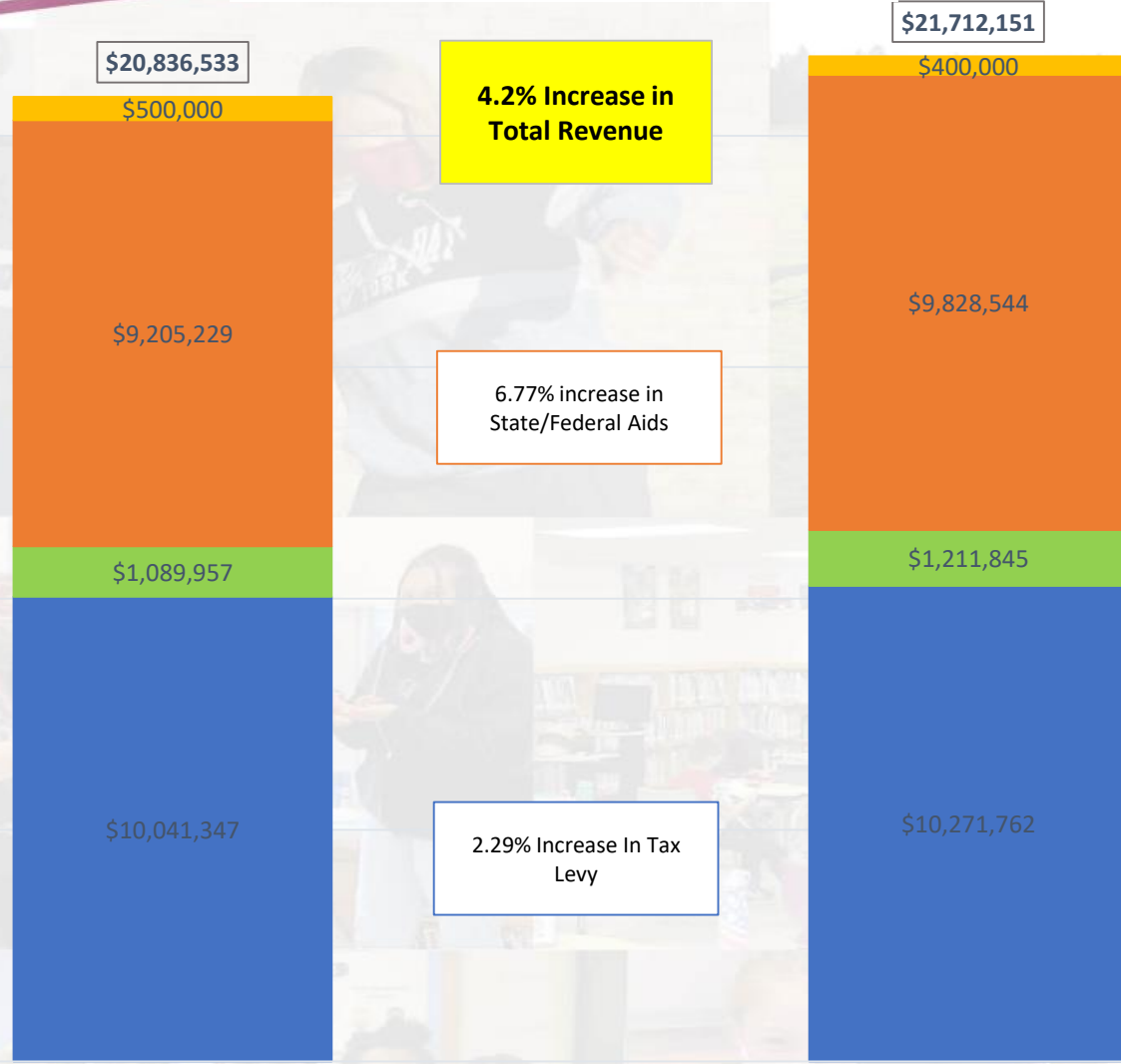
\$20,000,000

\$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

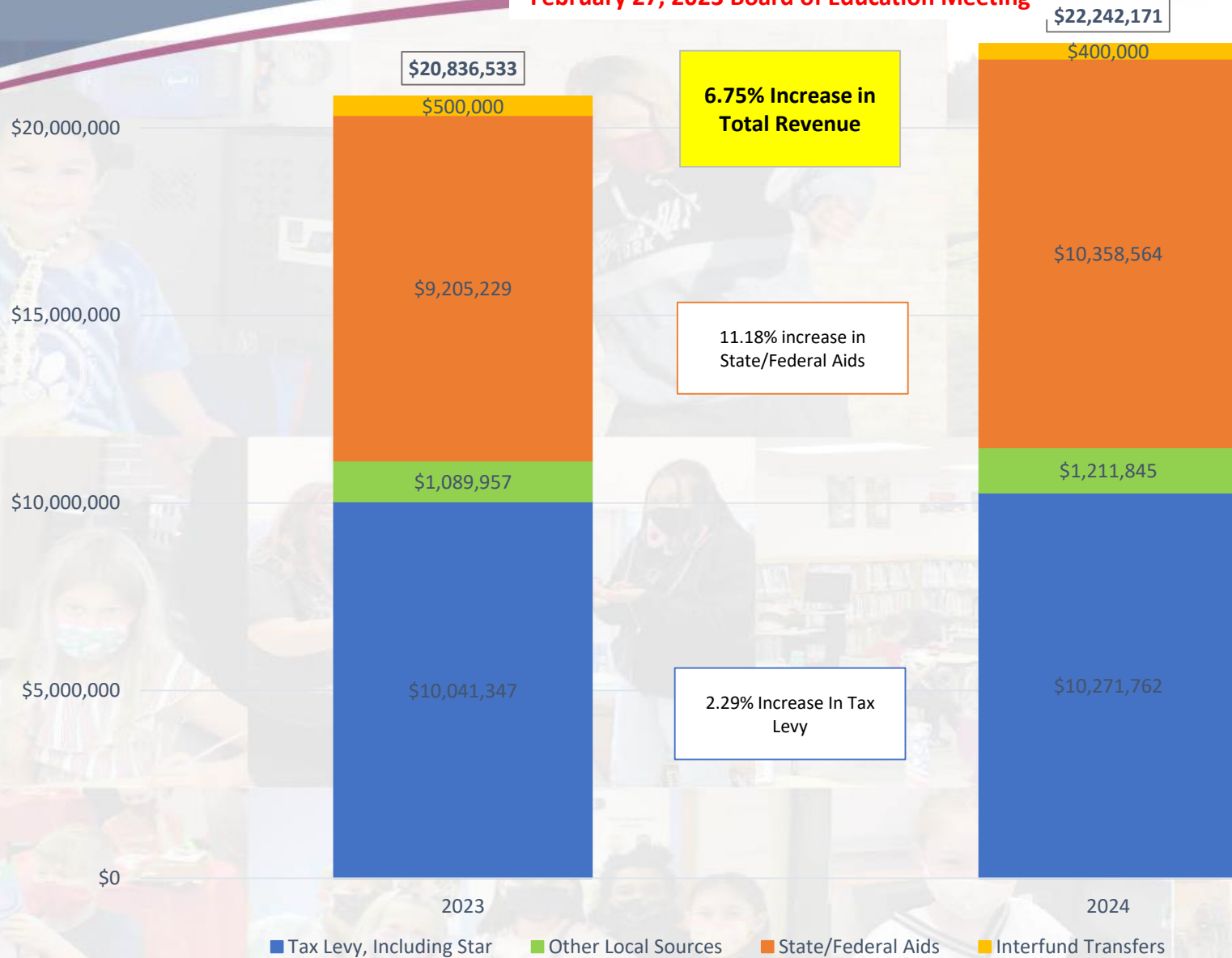
2023

2024

\$25,000,000

2022-23 vs 2023-24 Projected Revenues

February 27, 2023 Board of Education Meeting



2023-2024 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2021-22	Adopted Budget 2022-23	1.24.23 Projected Expense 2023-24	2.27.23 Projected Expense 2023-24	Adopted vs. Projected Expense Variance Amount	% Variance
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Transfers to Special Aid	28,447	50,000	50,000	50,000	0	0.00%
TOTAL	\$20,473,424	\$20,836,533	\$21,832,394	\$22,191,853	\$1,355,320	6.50%

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
- *2.27.23 – Revenues exceed expenses by \$50,318

2023-2024 Budget Development Process

- March 27, 2023
- Review of Draft Budget

