



# Wheatland-Chili Central Schools 2023-2024 Budget Development

Review of Draft Budget

**Board of Education Meeting**

**March 27, 2023**

# 2023-2024 Budget Development

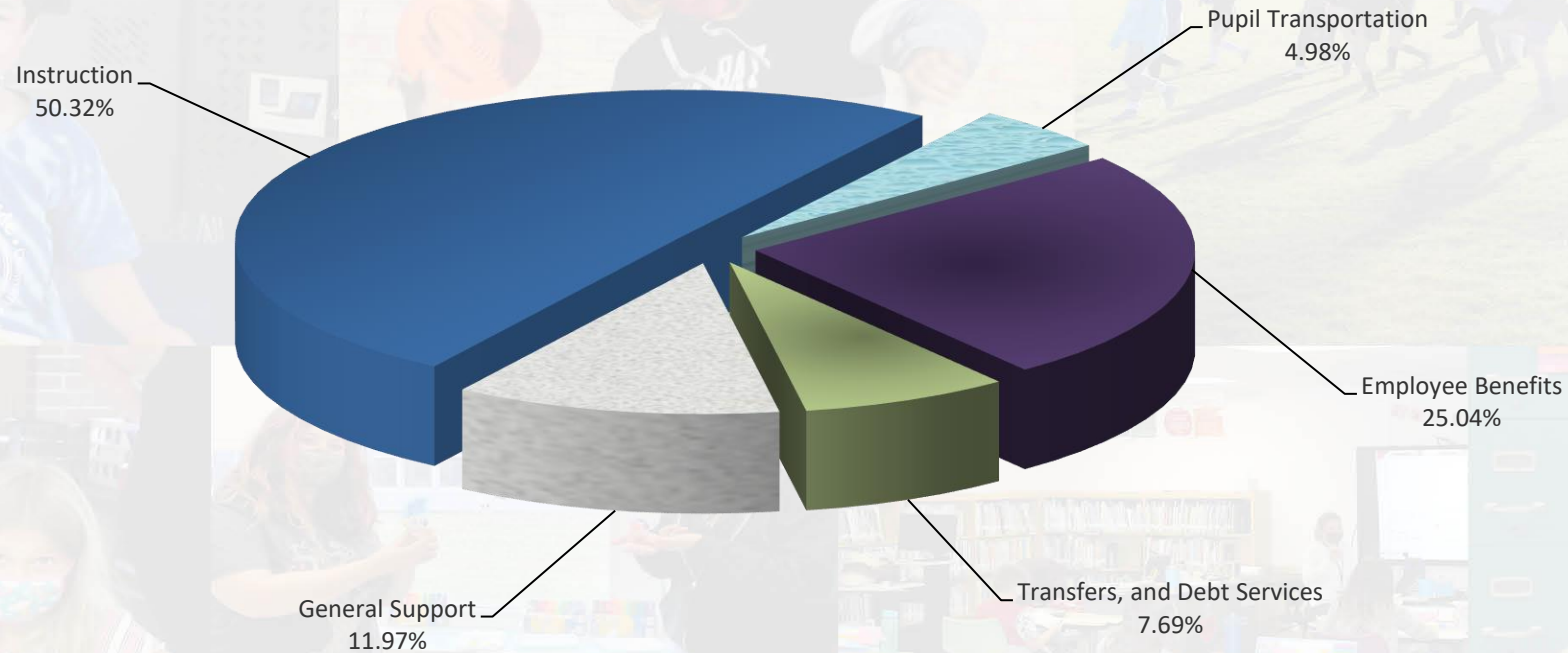
Date	Presentation
January 9	Budget Parameters, Staffing & Enrollment Projections
January 23	General Support, Capital/Debt Service, Facilities and Transportation
February 27	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
<b>March 27</b>	<b>Review Draft Budget</b>
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

**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	3.27.23 Projected Expense 2023-24	Adopted vs. Projected Expense Variance Amount	% Variance
<b>General Support</b>	2,291,594	2,387,934	2,568,687	2,661,958	2,661,958	274,024	11.48%
<b>Instruction</b>	10,079,876	10,409,099	11,049,835	11,192,267	11,191,771	782,672	7.52%
<b>Pupil Transportation</b>	1,246,277	996,896	1,083,301	1,108,457	1,108,457	111,561	11.19%
<b>Employee Benefits, Transfers, Debt</b>	4,468,479	5,370,716	5,419,858	5,518,458	5,569,272	198,556	3.70%
<b>Community Services</b>	0	0	0	0	0	0	0.00%
<b>Debt Services</b>	1,958,742	1,469,888	1,498,313	1,498,313	1,498,313	28,425	1.93%
<b>Transfers to School Lunch</b>	50,009	52,000	62,400	62,400	62,400	10,400	0.00%
<b>Transfers to Capital</b>	350,000	100,000	100,000	100,000	100,000	0	0.00%
<b>Transfers to Special Aid</b>	28,447	50,000	50,000	50,000	50,000	0	0.00%
<b>TOTAL</b>	<b>\$20,473,424</b>	<b>\$20,836,533</b>	<b>\$21,832,394</b>	<b>\$22,191,853</b>	<b>\$22,242,171</b>	<b>\$1,405,638</b>	<b>6.75%</b>

# Summary by Function – 2023-2024

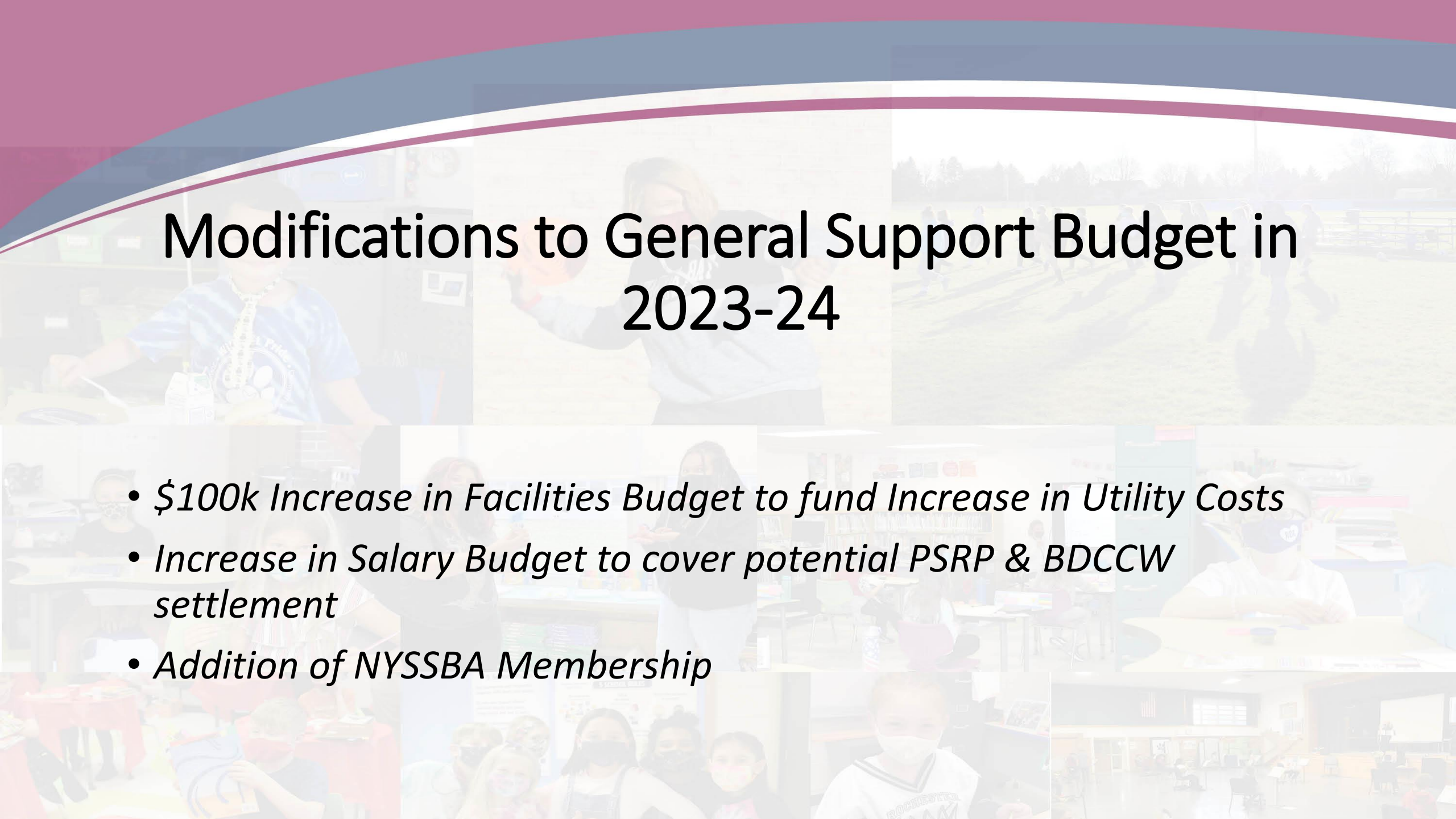


## 2022-23 Summary by Function

- 49.96% - Instruction
- 11.46% - General Support
- 4.78% - Pupil Transportation
- 25.78% Employee Benefits
- 8.02% Transfers and Debt Service

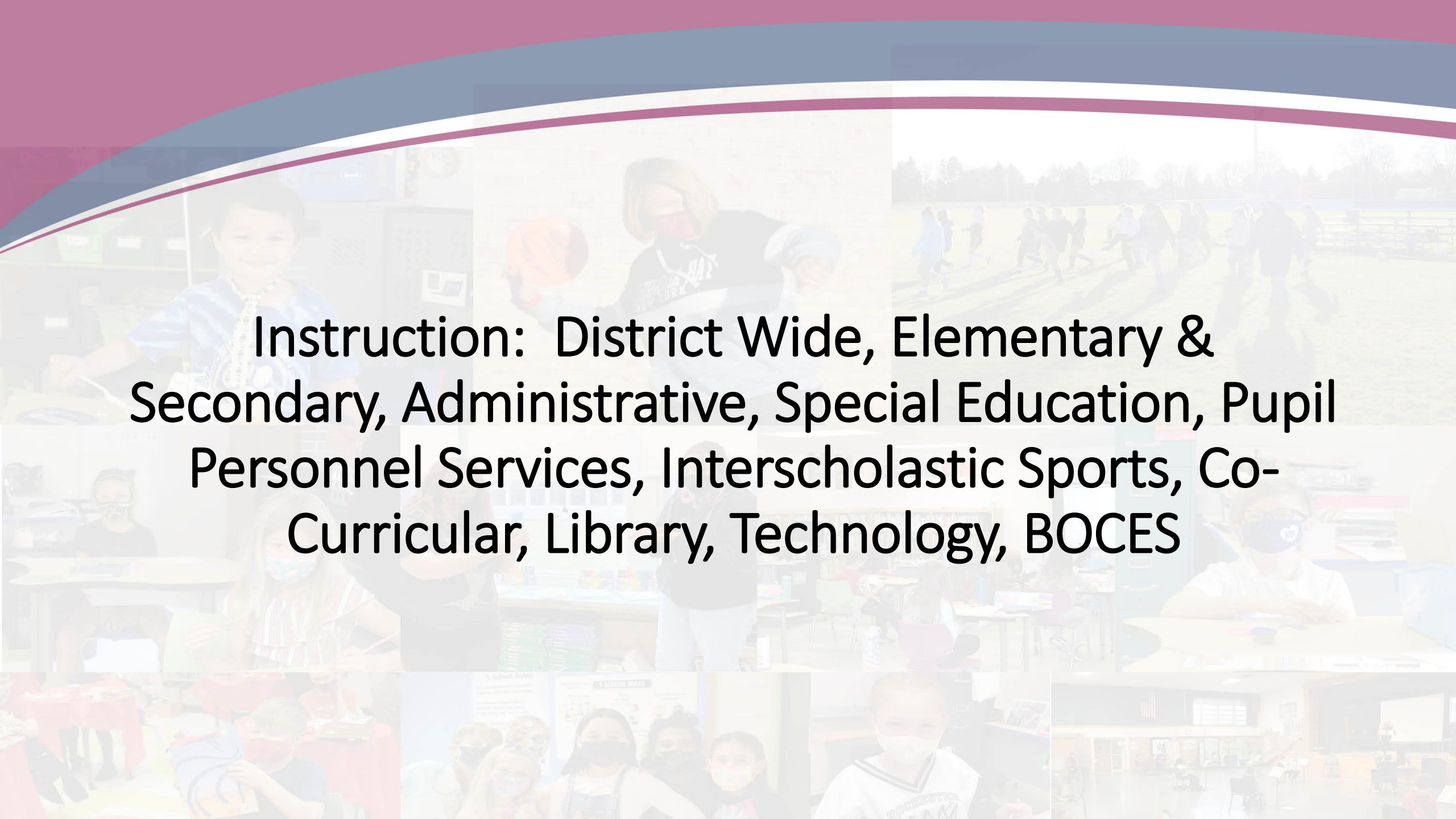
# General Support

	2022-23 Proposed Budget	2023-24 Proposed Budget
Board of Education	\$16,047	\$39,643
Central Administration	\$297,877	\$316,214
Central Services	\$207,321	\$221,175
Facility Operations	\$1,028,892	\$1,211,779
Finance	\$339,014	\$352,142
Personnel/Public Information Services	\$209,341	\$200,859
Special Items	\$289,442	\$320,146
<b>Grand Total</b>	<b>\$2,387,934</b>	<b>\$2,661,958</b>



# Modifications to General Support Budget in 2023-24

- *\$100k Increase in Facilities Budget to fund Increase in Utility Costs*
- *Increase in Salary Budget to cover potential PSRP & BDCCW settlement*
- *Addition of NYSSBA Membership*

The background is a collage of various school scenes. At the top left, a young boy in a blue graduation gown smiles. In the center, a teacher in a black hoodie holds a basketball while talking to a student. To the right, a group of students runs on a track. Below these, there are images of students at desks, some wearing masks, and a group of students sitting at a table. At the bottom, a group of students in a classroom and a boy in a white 'ROCHESTER' jersey are visible.

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

	2022-23 Proposed Budget	2023-24 Proposed Budget
Administrative & Improvement	\$571,524	\$567,119
BOCES	\$2,594,861	\$3,055,438
Co-curricular	\$141,691	\$146,409
Districtwide	\$126,302	\$288,297
Guidance	\$221,258	\$218,329
Health Services	\$230,278	\$209,991
Instruction	\$4,333,705	\$4,442,130
Interscholastic Sports	\$298,066	\$307,477
Library	\$154,995	\$153,712
Psychologists	\$98,273	\$101,686
Social Workers	\$158,708	\$153,345
Special Education	\$1,269,159	\$1,339,118
Teaching – Special Schools	\$18,150	\$18,743
Technology	\$192,129	\$189,977
<b>Grand Total</b>	<b>\$10,409,099</b>	<b>\$11,191,771</b>



# Modifications to Instruction Budget: District Wide, Elementary & Secondary, Administrative, Special Education, Pupil Personnel Services, Interscholastic Sports, Co-Curricular, Library, Technology, BOCES in 2023-2024

- *Addition of 2.0 FTE Security Staff – C.O.P. Security (Previously 1.5 FTE Funded with American Rescue Funds in 2022-2023)*
- *Addition of 0.375 FTE Director of Security (Previously Funded with American Rescue Funds in 2022-2023)*
- *Restructure of 1.0 FTE Student Behavioral Assistant to Full Time Contract Substitute at MS/HS*
- *Addition of Full Time Contract Substitute at T.J. Connor Elementary*
- *Reduction of 1.0 FTE Elementary Teacher*
- *Addition of 1.0 FTE Building Level Coverage at the MS/HS*
- *Retain 1.0 FTE TOSA at T.J. Connor Elementary School*
- *Addition of Esports*
- *Addition of Instrument Replacement Funds*

# Transportation

	2022-23 Proposed Budget	2023-24 Proposed Budget
BOCES	\$7,713	\$12,108
Bus Garage	\$44,201	\$41,648
Contracted Services	\$42,741	\$43,404
Fuel	\$86,172	\$125,861
Insurance	\$39,785	\$40,580
Salary	\$734,268	\$802,000
Supplies	\$42,016	\$42,856
<b>Grand Total</b>	<b>\$996,896</b>	<b>\$1,108,457</b>



# Modifications to Transportation Budget in 2023-24

- *Increase in Salary Budget to cover potential PSRP & BDCCW settlement*
- *Increase in Transportation Budget to fund Increase in Fuel Costs*

# Benefits

	2022-23 Proposed Budget	2023-24 Proposed Budget
Health Insurance	\$3,366,638	\$3,505,348
Life Insurance	\$3,060	\$3,060
Unemployment	\$20,000	\$20,000
Worker's Compensation	\$82,223	\$82,223
Retirement	\$1,137,157	\$1,146,189
Social Security/FICA	\$706,293	\$757,107
Other Benefits	\$55,345	\$55,345
<b>Grand Total</b>	<b>\$5,370,716</b>	<b>\$5,569,272</b>



# Modifications to Benefits Budget in 2023-24

- *7.5% 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

	2022-23 Proposed Budget	2023-24 Proposed Budget
Interfund Transfer – Debt Service	\$1,469,888	\$1,498,313
Interfund Transfer – Special Aid	\$50,000	\$50,000
Interfund Transfer – Capital Fund	\$100,000	\$100,000
Interfund Transfer – School Lunch	\$52,000	\$62,400
<b>Grand Total</b>	<b>\$1,671,888</b>	<b>\$1,710,713</b>



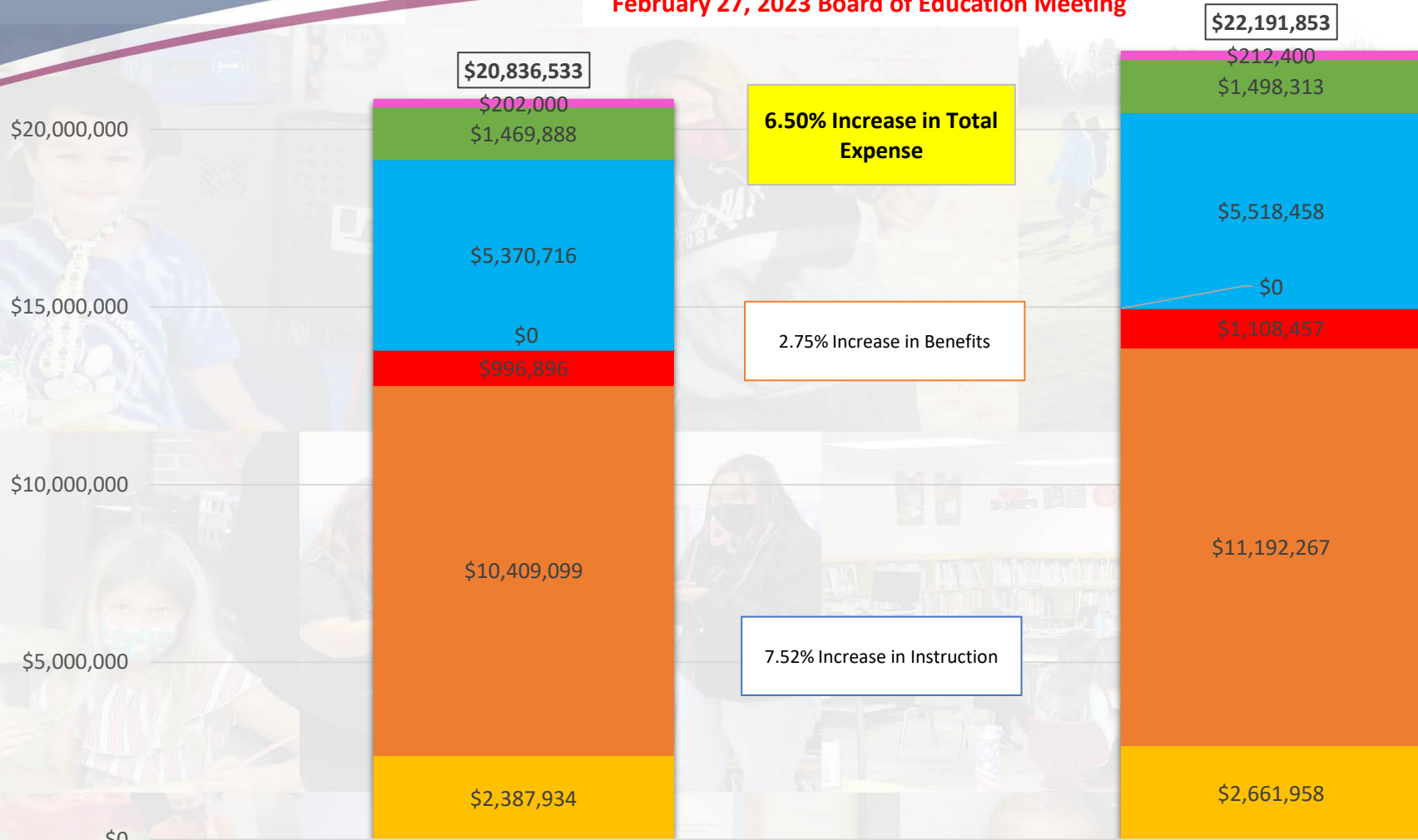
# Modifications to Transfers & Debt Service Budget in 2023-24

- *Slight increase to overall debt service budget*
  - *Offset by equal increase in Building aid*
  - *Debt service obligation remains flat*

# 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



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March 27, 2023 Board of Education Meeting

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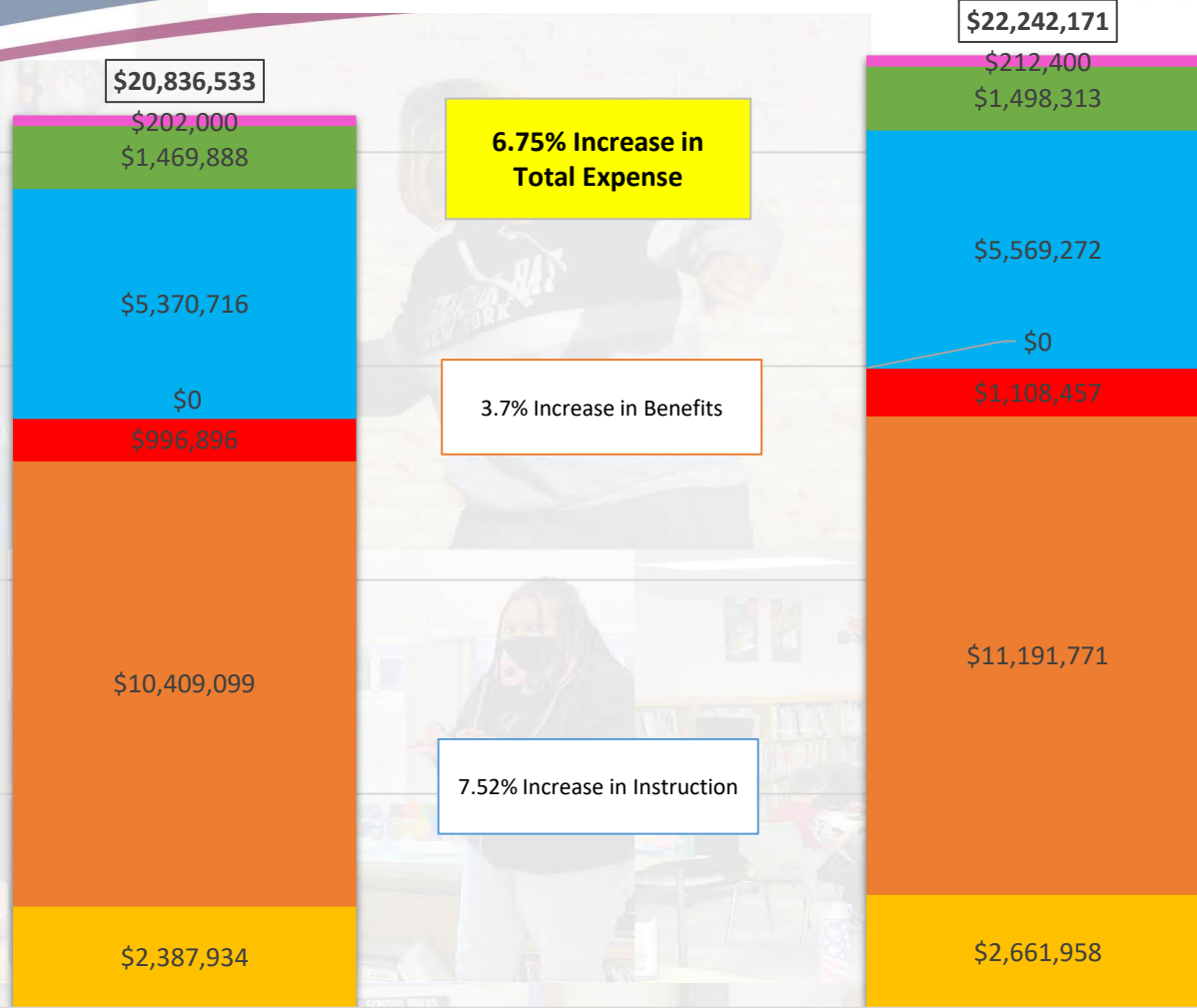
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\$15,000,000

\$10,000,000

\$5,000,000

\$0



6.75% Increase in Total Expense

3.7% Increase in Benefits

7.52% Increase in Instruction

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# 2022-23 vs 2023-24 Projected Revenues

February 27, 2023 Board of Education Meeting

\$25,000,000

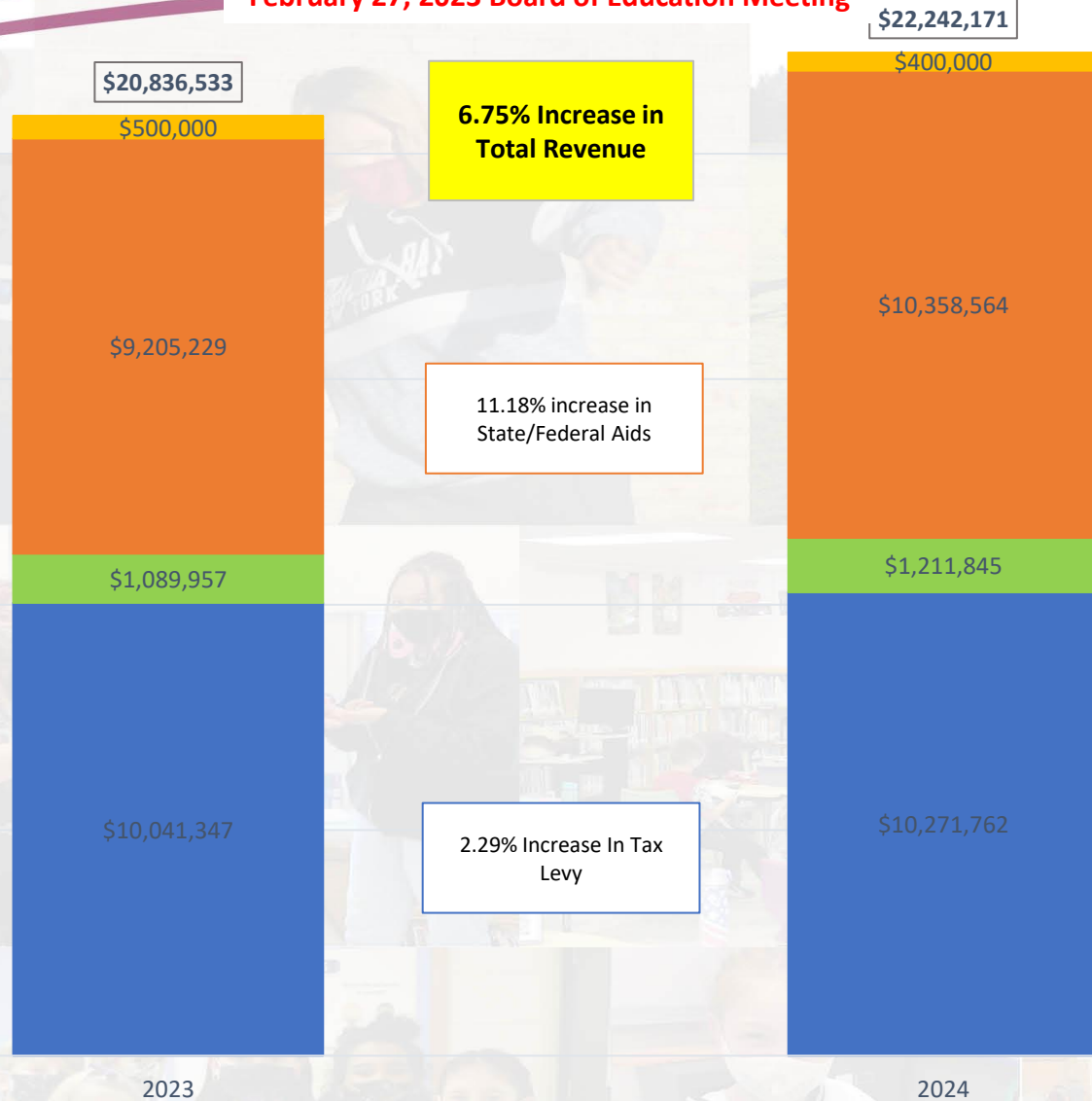
\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$0



**6.75% Increase in Total Revenue**

11.18% increase in State/Federal Aids

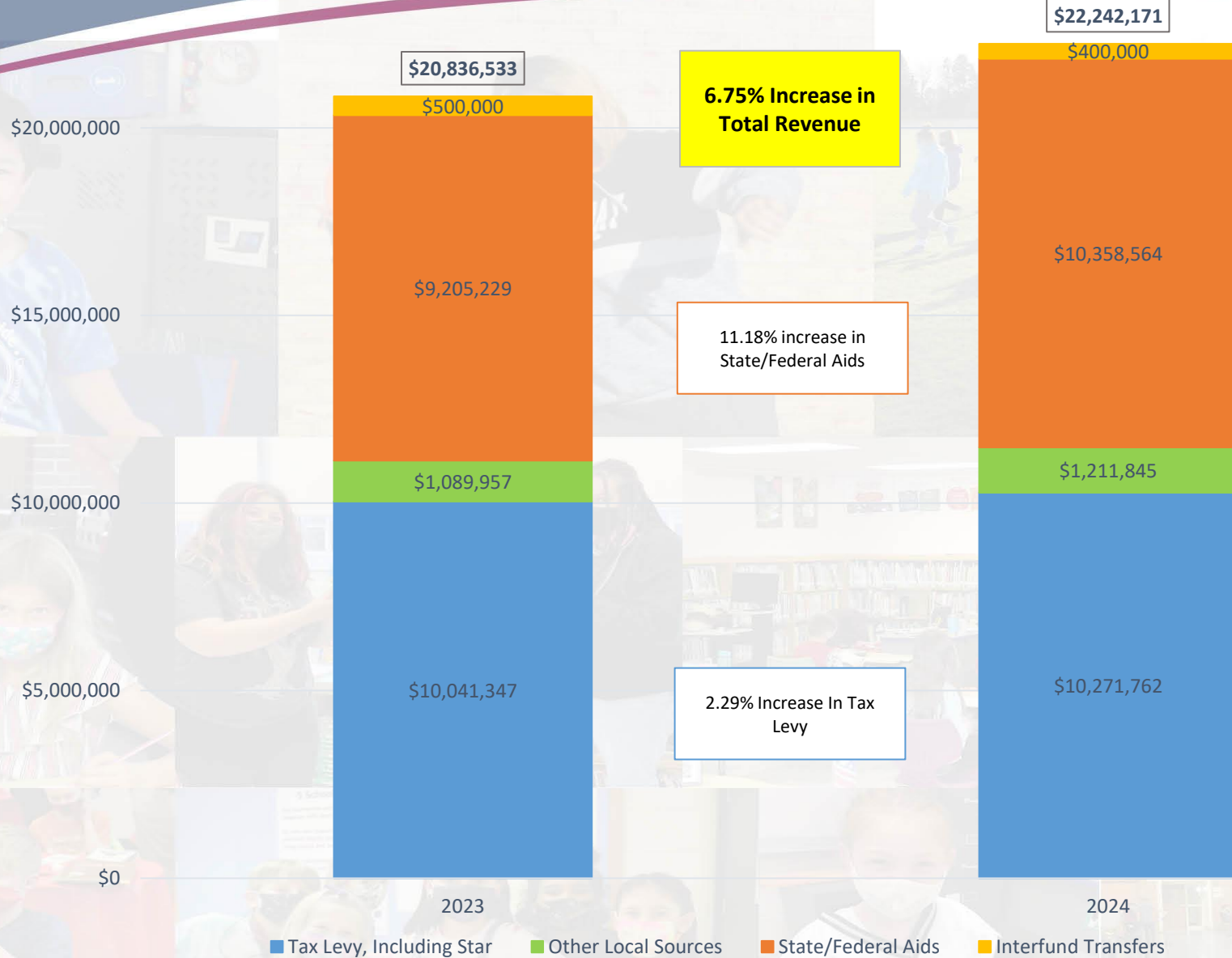
2.29% Increase In Tax Levy

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

# 2022-23 vs 2023-24 Projected Revenues

\$25,000,000

March 27, 2023 Board of Education Meeting



2023

2024

■ 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*
- *\*2.27.23 – Revenues exceed expenses by \$50,318*
- *\*3.27.23 – Revenues in balance with expenditures*

The background of the slide is a collage of various school-related images. At the top left, a child in a blue and white striped shirt and a gold necklace is shown. To the right, a person in a grey hoodie is captured in a dynamic pose. Further right, a person is riding a horse in an outdoor setting. The bottom half of the collage features several classroom scenes: students sitting at desks, some wearing face masks; two women standing near a whiteboard; a boy sitting at a desk with a mask; a group of students sitting at tables with red tablecloths; a group of five girls posing together; a boy in a white 'ROCHESTER' sweatshirt; and a wide shot of a school hallway or cafeteria.

# 2023-2024 Budget Development Process

- *April 17, 2023*
- *Adoption of Proposed Budget*