



Wheatland-Chili Central Schools 2023-2024 Budget Development

Proposed Budget for Adoption by the
Board of Education

Board of Education Meeting

April 17, 2023

2023-2024 Budget Development

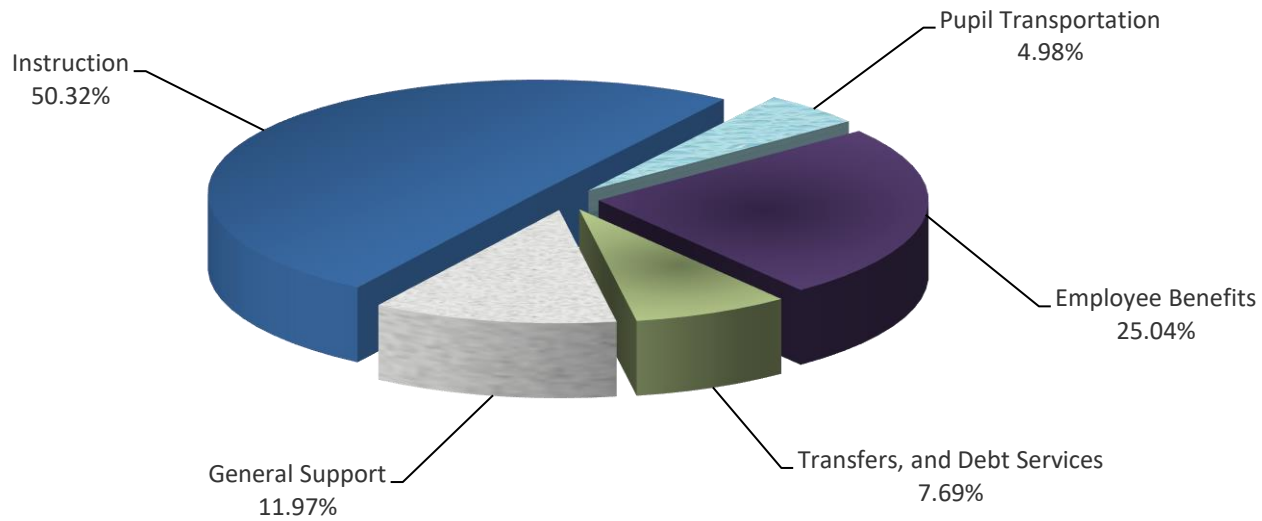
Date	Presentation
January 9	Budget Parameters, Staffing & Enrollment Projections
January 23	General Support, Capital/Debt Service, Facilities and Transportation
February 27	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits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

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

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
Grand Total	\$2,387,934	\$2,661,958

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*



**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
Grand Total	\$10,409,099	\$11,191,771

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*

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 2023-2024)

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

Includes TOSA

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
Grand Total	\$996,896	\$1,108,457

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
Grand Total	\$5,370,716	\$5,569,272

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

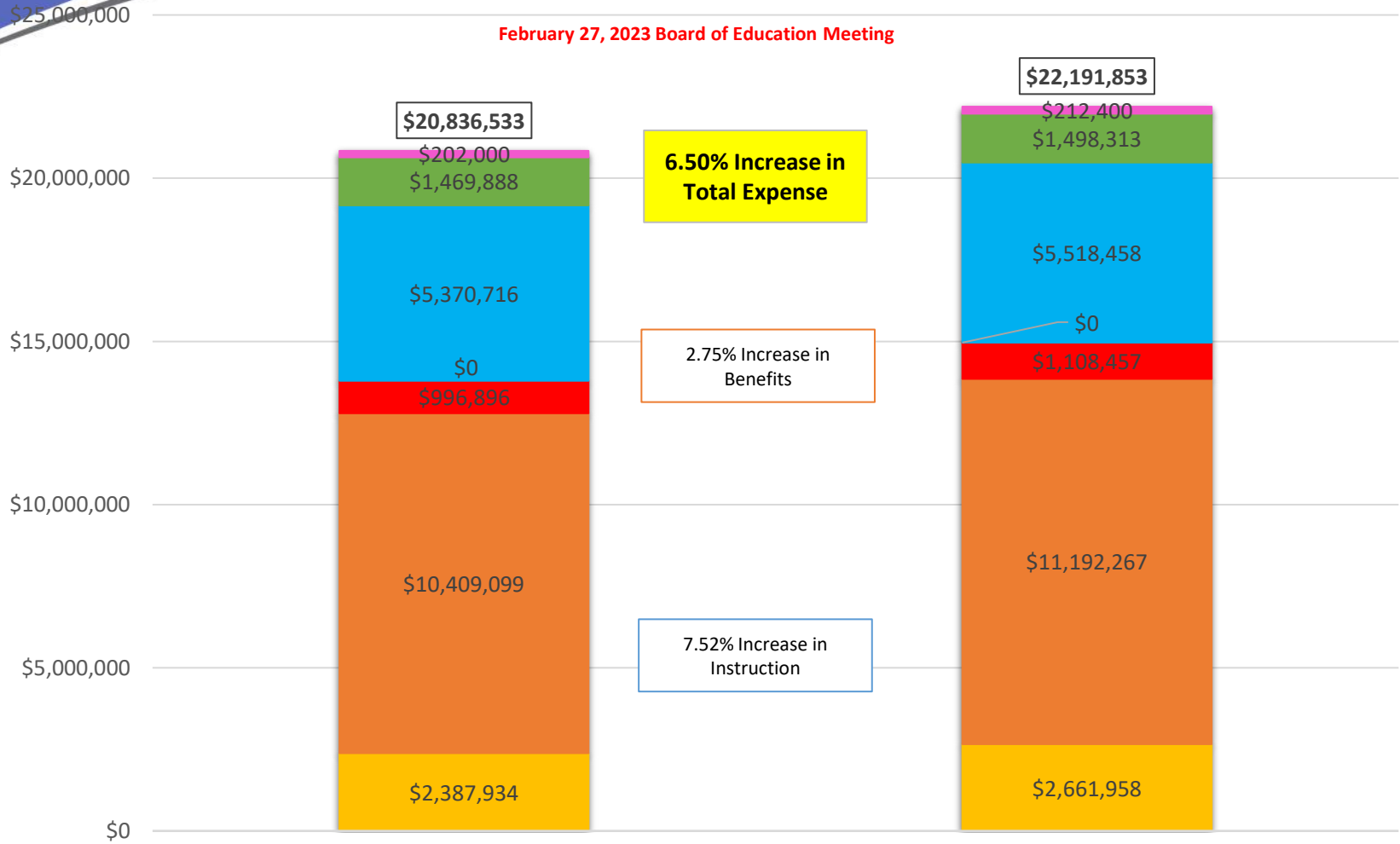
	2022-23 Proposed Budget	2023-24 Proposed Budget
Interfund Transfer – Debt Service	\$1,469,888	\$1,498,313
Interfund Transfer – Special Aid	\$50,000	\$50,000
Interfund Transfer – Capital Fund	\$100,000	\$100,000
Interfund Transfer – School Lunch	\$52,000	\$62,400
<i>Grand Total</i>	\$1,671,888	\$1,710,713

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

February 27, 2023 Board of Education Meeting



6.50% Increase in Total Expense

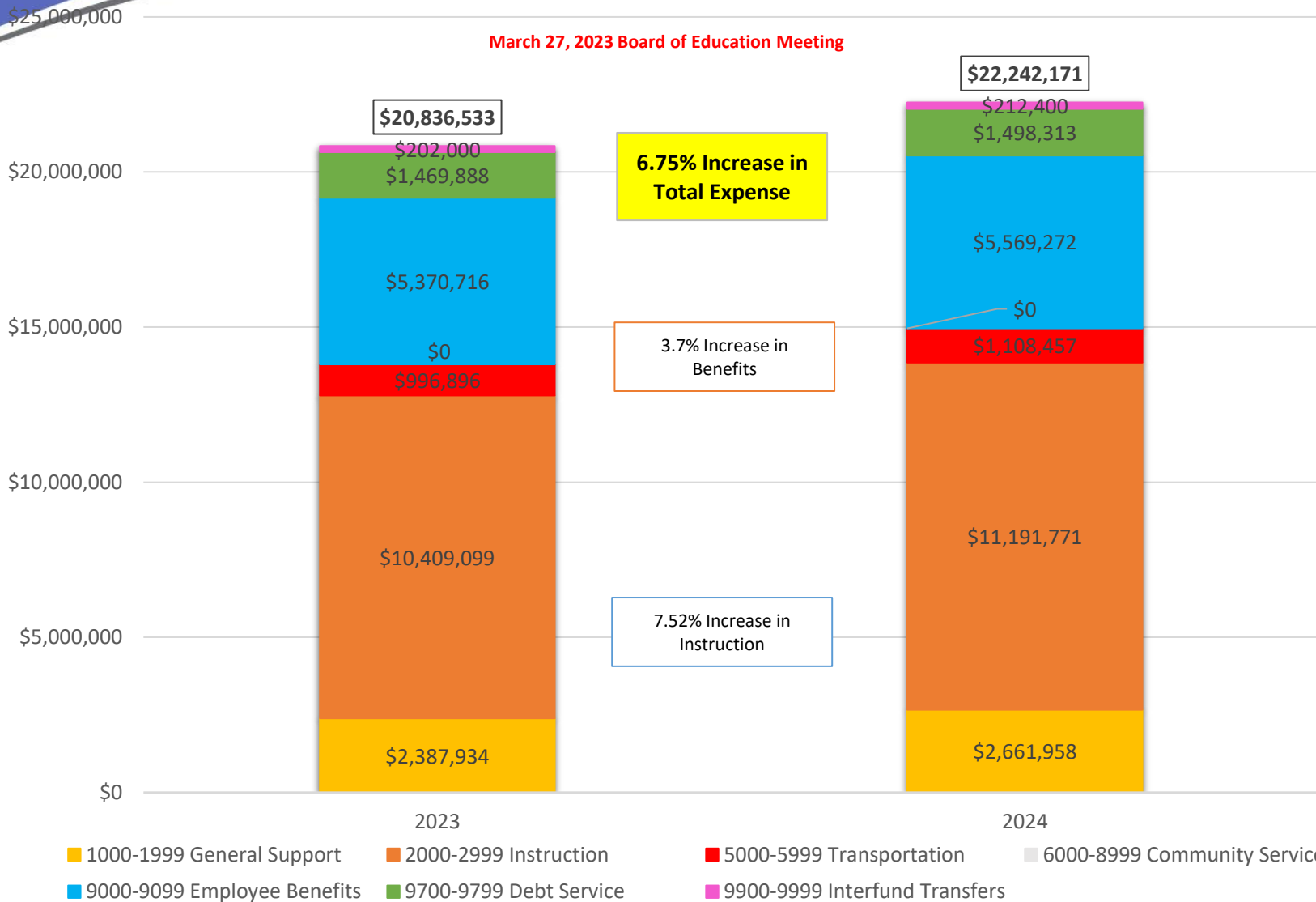
2.75% Increase in Benefits

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

2022-2023 vs 2023-2024 Projected Expenses

March 27, 2023 Board of Education Meeting



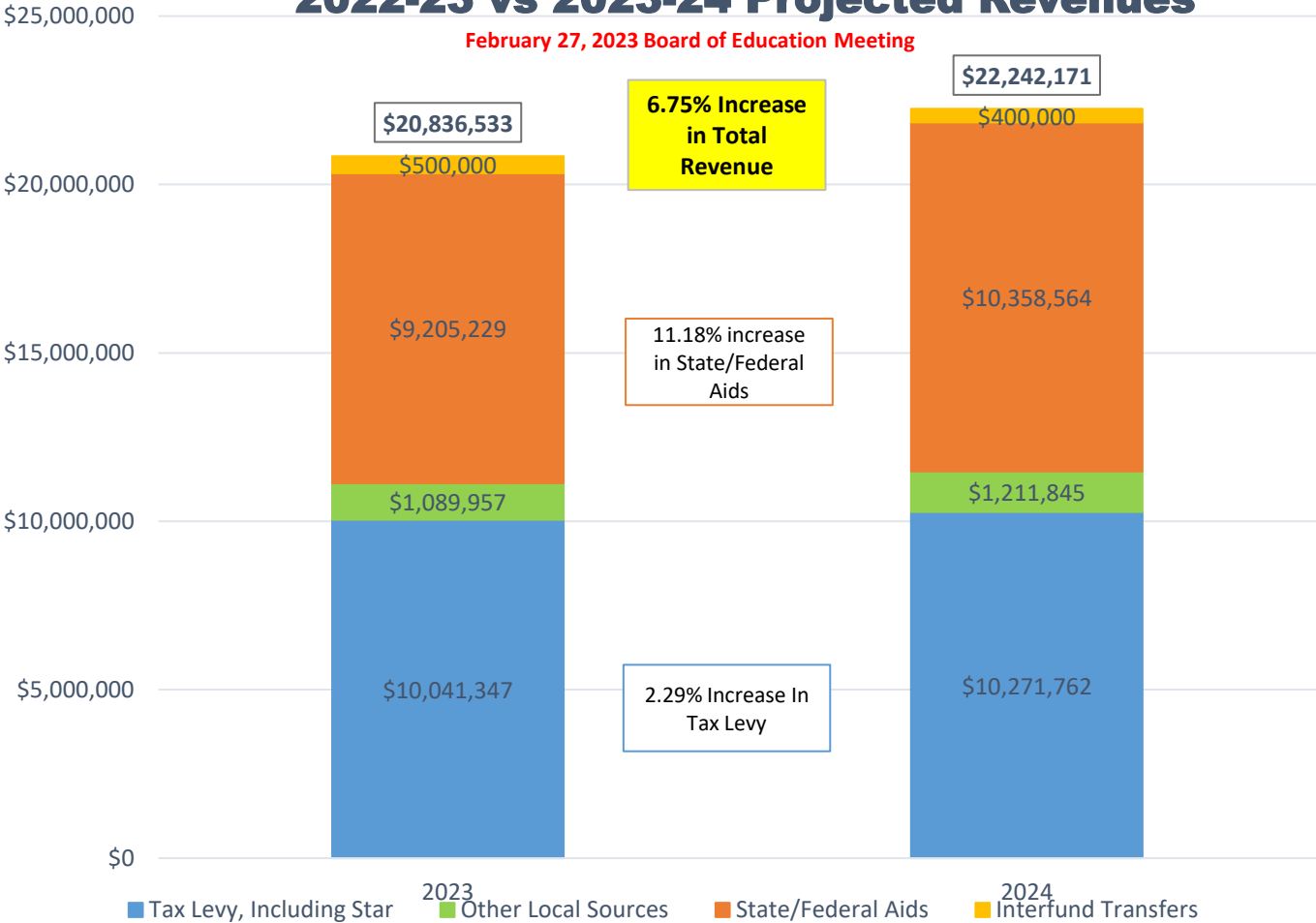
2023-2024 PROPOSED BUDGET

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

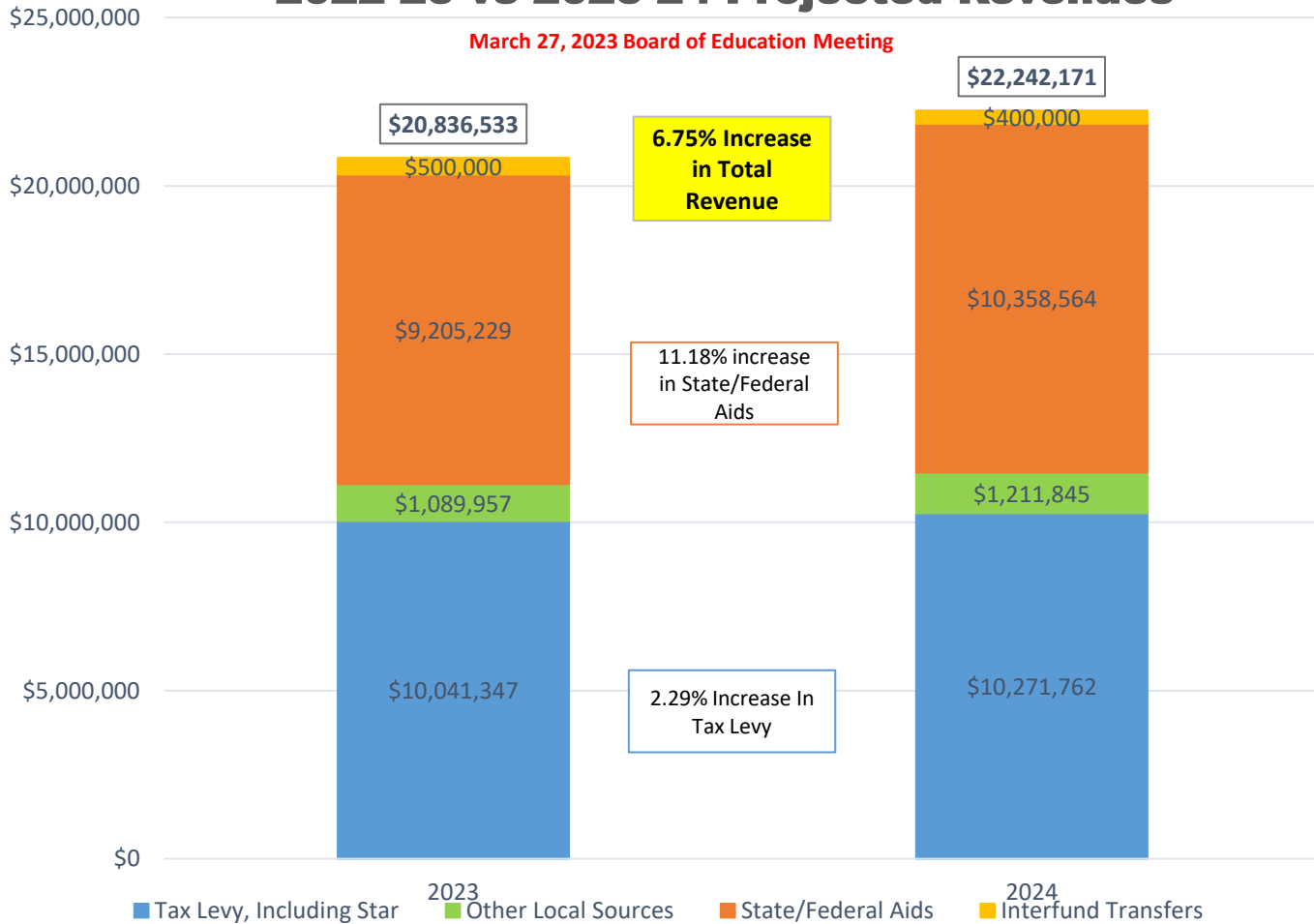
2022-23 vs 2023-24 Projected Revenues

February 27, 2023 Board of Education Meeting



2022-23 vs 2023-24 Projected Revenues

March 27, 2023 Board of Education Meeting



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 (Levy modified slightly to 2.29%)*
- **2.27.23 – Revenues exceed expenses by \$50,318*
- **3.27.23 – Revenues in balance with expenditures*
- *No changes have been made since the 3-27-23 BOE Meeting*

2023-2024 Budget Development Process

- *May 2, 2023*
- *Budget Hearing and Meet the Candidates Night*