



# Wheatland-Chili Central Schools 2022-2023 Budget Development

Review of Draft Budget

**Board of Education Meeting**

**March 28, 2022**

# 2022-2023 Budget Development

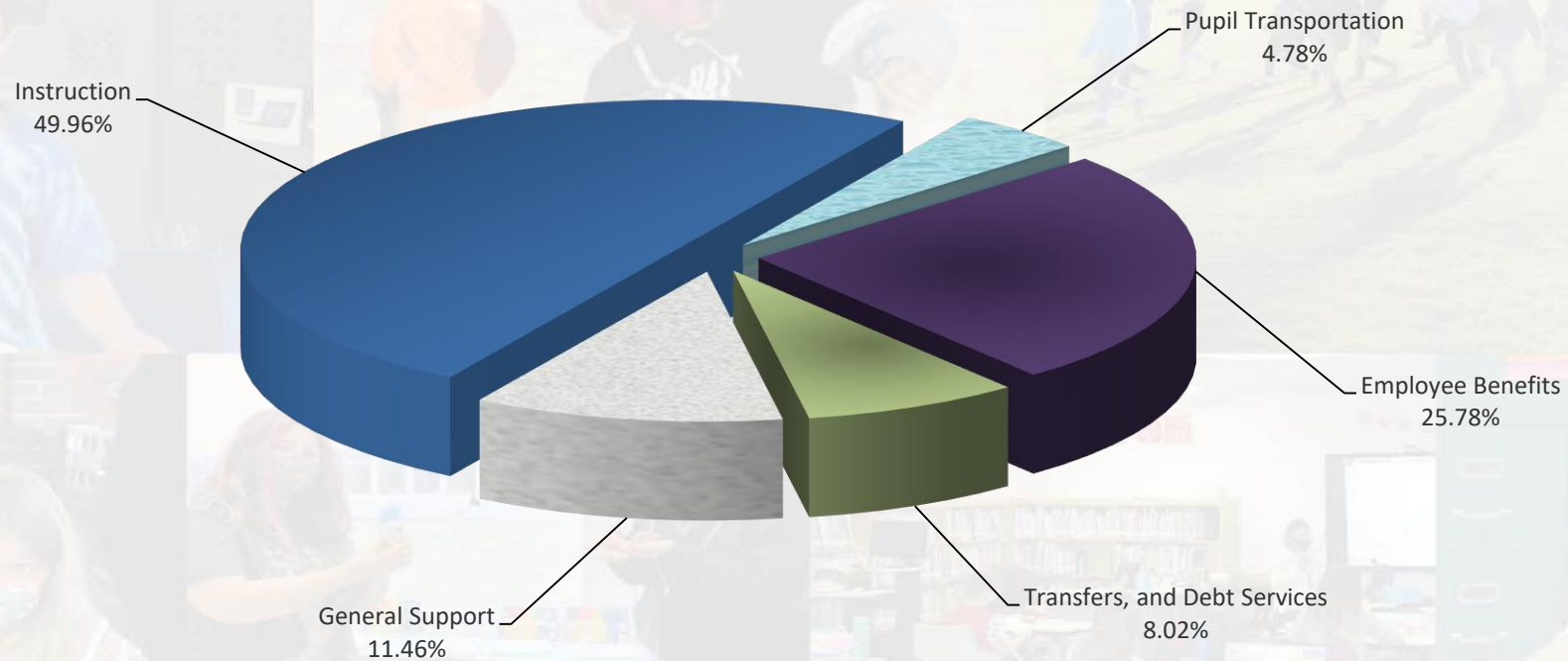
Date	Presentation
January 10	Budget Parameters, Staffing & Enrollment Projections
January 24	General Support, Capital/Debt Service, Facilities and Transportation
February 28	Instruction (Elementary, Secondary, Special Education, Pupil Personnel Services, Sports, Co-Curricular, Technology, BOCES,) and Employee Benefits
<b>March 28</b>	<b>Review Draft Budget</b>
April 4	Budget Workshop (if needed)
April 11	Adoption of Proposed Budget
May 9	Budget Hearing and Meet the Candidates Night
May 17 (Tues.)	Budget Vote
June 21 (Tues.)	Statewide Budget Revote Day

**2022-2023 PROPOSED BUDGET**

**SUMMARY OF APPROPRIATIONS**

	Actual Expenditures 2020-21	Adopted Budget 2021-22	1.24.22 Projected Expense 2022-23	2.28.22 Projected Expense 2022-23	3.28.22 Projected Expense 2022-23	Adopted vs. Projected Expense Variance Amount	% Variance
<b>General Support</b>	2,235,464	2,329,105	2,370,718	2,389,615	2,387,934	58,829	2.53%
<b>Instruction</b>	10,404,147	10,517,166	10,827,589	10,446,312	10,409,099	(108,067)	-1.03%
<b>Pupil Transportation</b>	988,751	973,014	995,629	996,896	996,896	23,882	2.45%
<b>Employee Benefits, Transfers, Debt</b>	4,396,969	4,934,082	5,384,526	5,370,716	5,370,716	436,634	8.85%
<b>Community Services</b>	0	0	0			0	0.00%
<b>Debt Services</b>	1,468,604	1,959,599	1,469,888	1,469,888	1,469,888	(489,711)	-24.99%
<b>Transfers to School Lunch</b>	39,573	50,000	52,000	52,000	52,000	2,000	0.00%
<b>Transfers to Capital</b>	470,000	100,000	100,000	100,000	100,000	0	0.00%
<b>Transfers to Special Aid</b>	<u>20,191</u>	<u>46,527</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	3,473	<u>7.46%</u>
<b>TOTAL</b>	<b>\$20,023,699</b>	<b>\$20,909,493</b>	<b>\$21,250,350</b>	<b>\$20,875,427</b>	<b>\$20,836,533</b>	<b>(\$72,960)</b>	<b>-0.35%</b>

# Summary by Function – 2022-2023

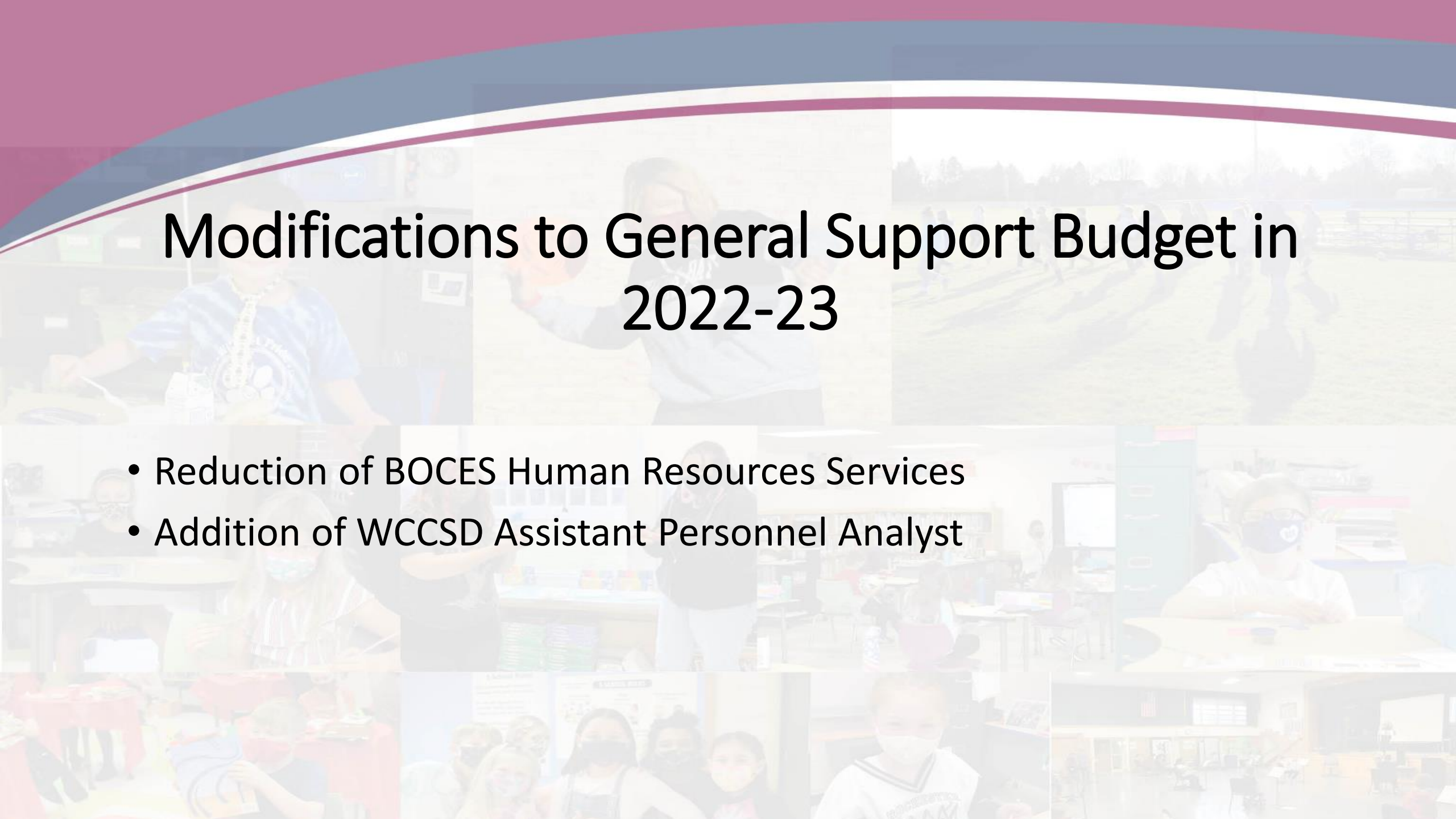


## 2021-22 Summary by Function

- 50.30% - Instruction
- 11.14% - General Support
- 4.65% - Pupil Transportation
- 23.60% Employee Benefits
- 10.31% Transfers and Debt Service

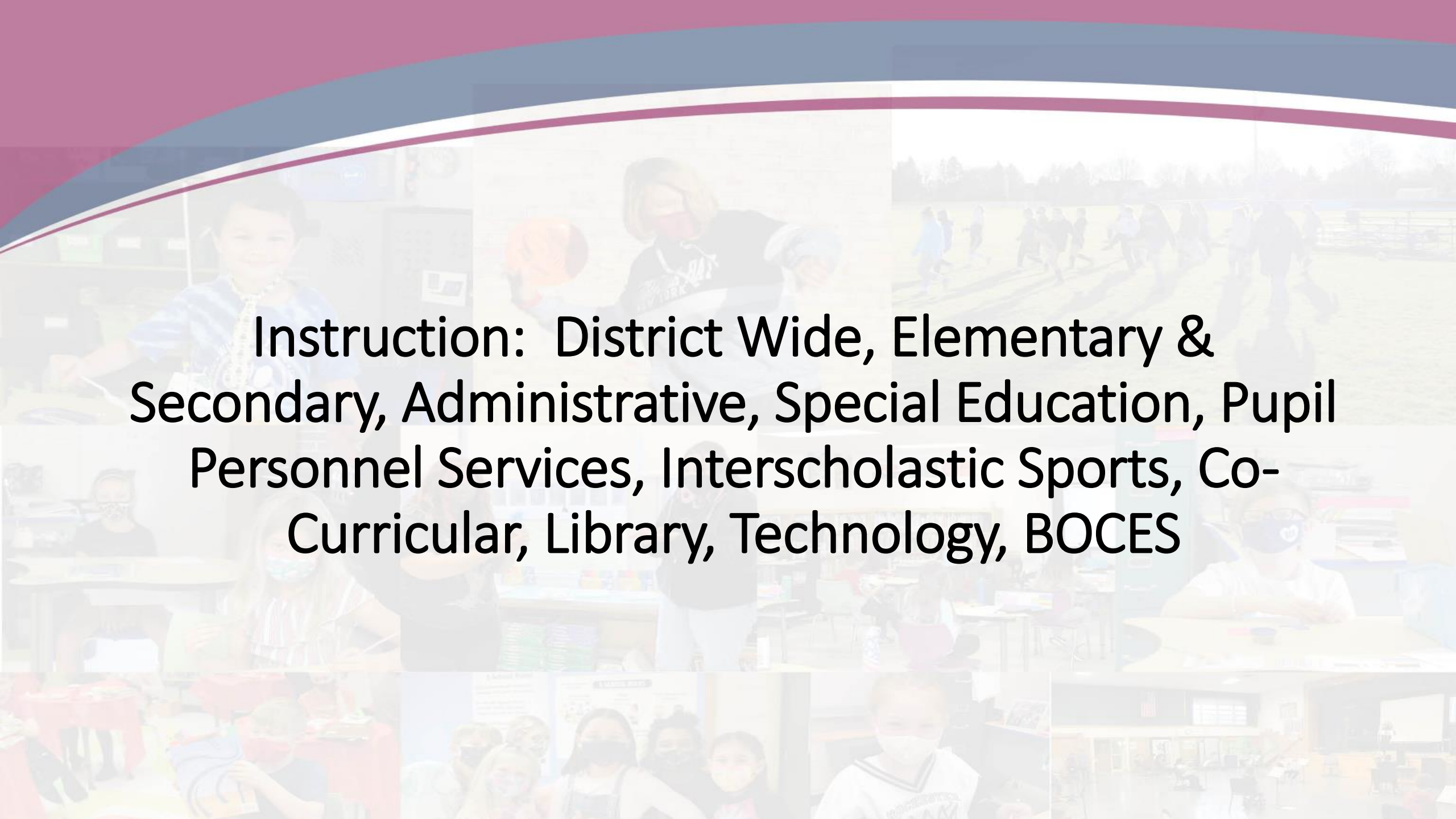
# General Support

	2021-22 Adopted Budget	2022-23 Proposed Budget
Board of Education	\$15,924	\$16,047
Central Administration	\$287,927	\$297,877
Central Services	\$202,371	\$207,321
Facility Operations	\$1,007,521	\$1,028,892
Finance	\$327,227	\$339,014
Personnel/Public Information Services	\$210,863	\$209,341
Special Items	\$277,272	\$289,442
<b>Grand Total</b>	<b>\$2,329,105</b>	<b>\$2,387,934</b>



# Modifications to General Support Budget in 2022-23

- Reduction of BOCES Human Resources Services
- Addition of WCCSD Assistant Personnel Analyst

The background of the slide is a collage of various educational and sports-related images. It includes a young girl in a blue graduation gown, a teacher holding a basketball, students in a classroom, a group of students on a field, and several students wearing face masks in different classroom settings. The text is overlaid on this collage.

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

	2021-22 Adopted Budget	2022-23 Proposed Budget
Administrative & Improvement	\$667,764	\$571,524
BOCES	\$2,781,958	\$2,594,861
Co-curricular	\$122,982	\$141,691
Districtwide	\$159,705	\$126,302
Guidance	\$209,088	\$221,258
Health Services	\$229,170	\$230,278
Instruction	\$4,220,158	\$4,333,705
Interscholastic Sports	\$286,156	\$298,066
Library	\$154,765	\$154,995
Psychologists	\$94,329	\$98,273
Social Workers	\$153,696	\$158,708
Special Education	\$1,284,999	\$1,269,159
Teaching – Special Schools	\$17,590	\$18,150
Technology	\$134,806	\$192,129
<b>Grand Total</b>	<b>\$10,517,166</b>	<b>\$10,409,099</b>



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

- Reduction of 1.0 FTE Teacher Aide
- Reduction in 1.0 FTE BOCES ESOL Teacher
- Reduction of 1.0 BOCES Student Behavioral Assistant
- Reduction in BOCES Literacy Coach Services (but maintaining Math Coach Services)
- Reduction in 1.0 FTE Special Education Teacher
- Addition of WCCSD Student Behavioral Assistant
- Addition of Costs to fund Technology Replacement Cycle
- Reduction of TJC Assistant Principal Position
- Addition of TJC Elementary TOSA/Dean of Students Position

# Transportation

	2021-22 Adopted Budget	2022-23 Proposed Budget
BOCES	\$7,225	\$7,713
Bus Garage	\$45,829	\$44,201
Contracted Services	\$42,318	\$42,741
Fuel	\$85,319	\$86,172
Insurance	\$39,391	\$39,785
Salary	\$711,332	\$734,268
Supplies	\$41,600	\$42,016
<b>Grand Total</b>	<b>\$973,014</b>	<b>\$996,896</b>



# Modifications to Transportation Budget in 2021-22

- Contractual Obligations and Minimum Budget line increases

# Benefits

	2021-22 Adopted Budget	2022-23 Proposed Budget
Health Insurance	\$3,131,756	\$3,366,638
Life Insurance	\$3,060	\$3,060
Unemployment	\$20,000	\$20,000
Worker's Compensation	\$80,611	\$82,223
Retirement	\$991,289	\$1,137,157
Social Security/FICA	\$652,021	\$706,293
Other Benefits	\$55,345	\$55,345
<b>Grand Total</b>	<b>\$4,934,082</b>	<b>\$5,370,716</b>



# Modifications to Benefits Budget in 2022-23

- 8% Projected Increase to Health Insurance Premiums
  - Budget reflects costs of actual plans our staff members are currently in
  - 3 Added Positions, 3 Reduced Positions within WCCSD
- 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

	2021-22 Adopted Budget	2022-23 Proposed Budget
Interfund Transfer – Debt Service	\$1,959,599	\$1,469,888
Interfund Transfer – Special Aid	\$46,527	\$50,000
Interfund Transfer – Capital Fund	\$100,000	\$100,000
Interfund Transfer – School Lunch	\$50,000	\$52,000
<b>Grand Total</b>	<b>\$2,156,126</b>	<b>\$1,671,888</b>

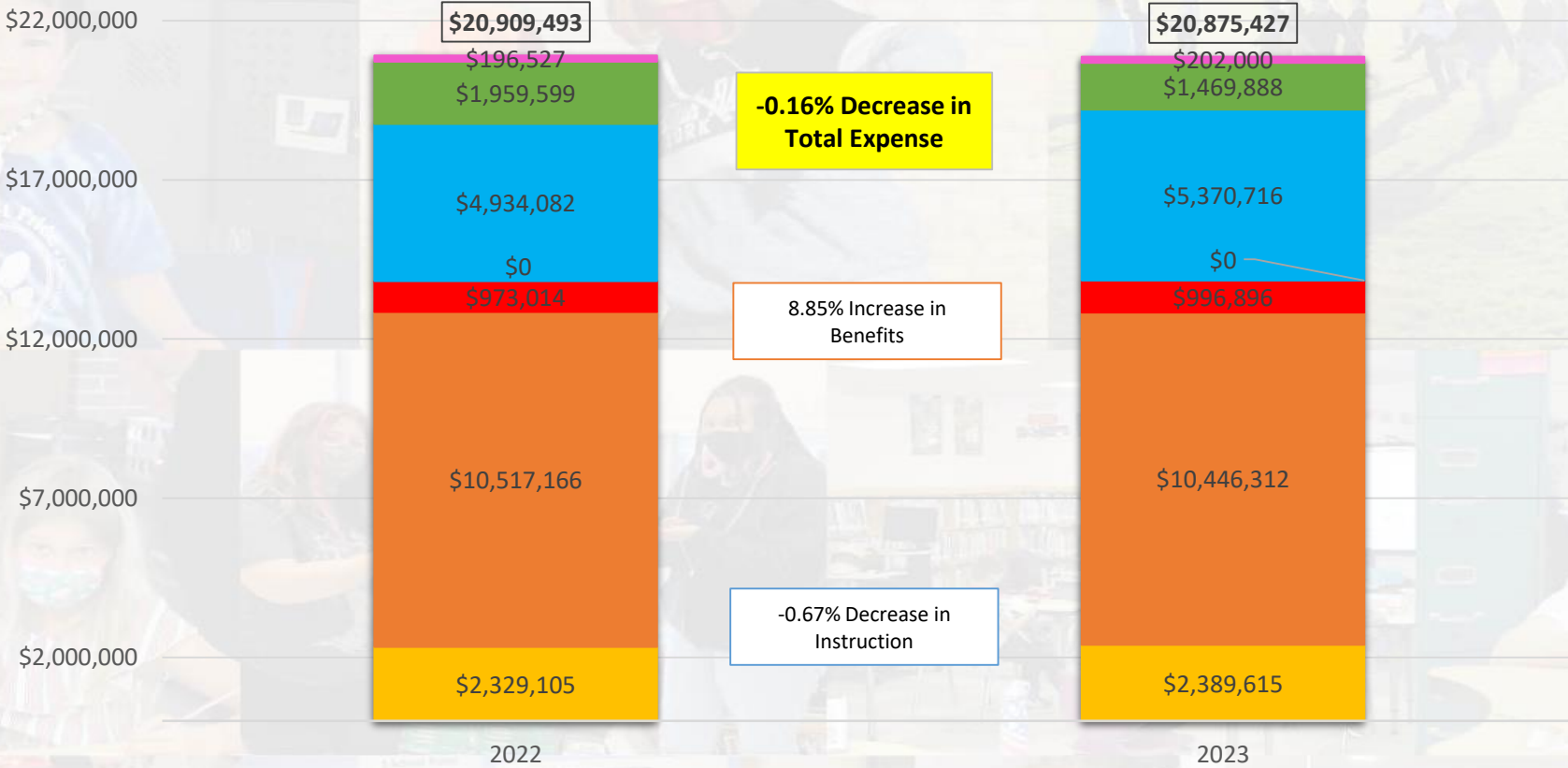


# Modifications to Transfers & Debt Service Budget in 2022-23

- Decrease to overall debt service budget
  - Reduction in Overall Debt Service
  - Offset by equal reduction in Building aid
  - Debt service obligation remains flat

# 2021-2022 vs 2022-2023 Projected Expenses

February 28, 2022 Board of Education Meeting



**-0.16% Decrease in Total Expense**

8.85% Increase in Benefits

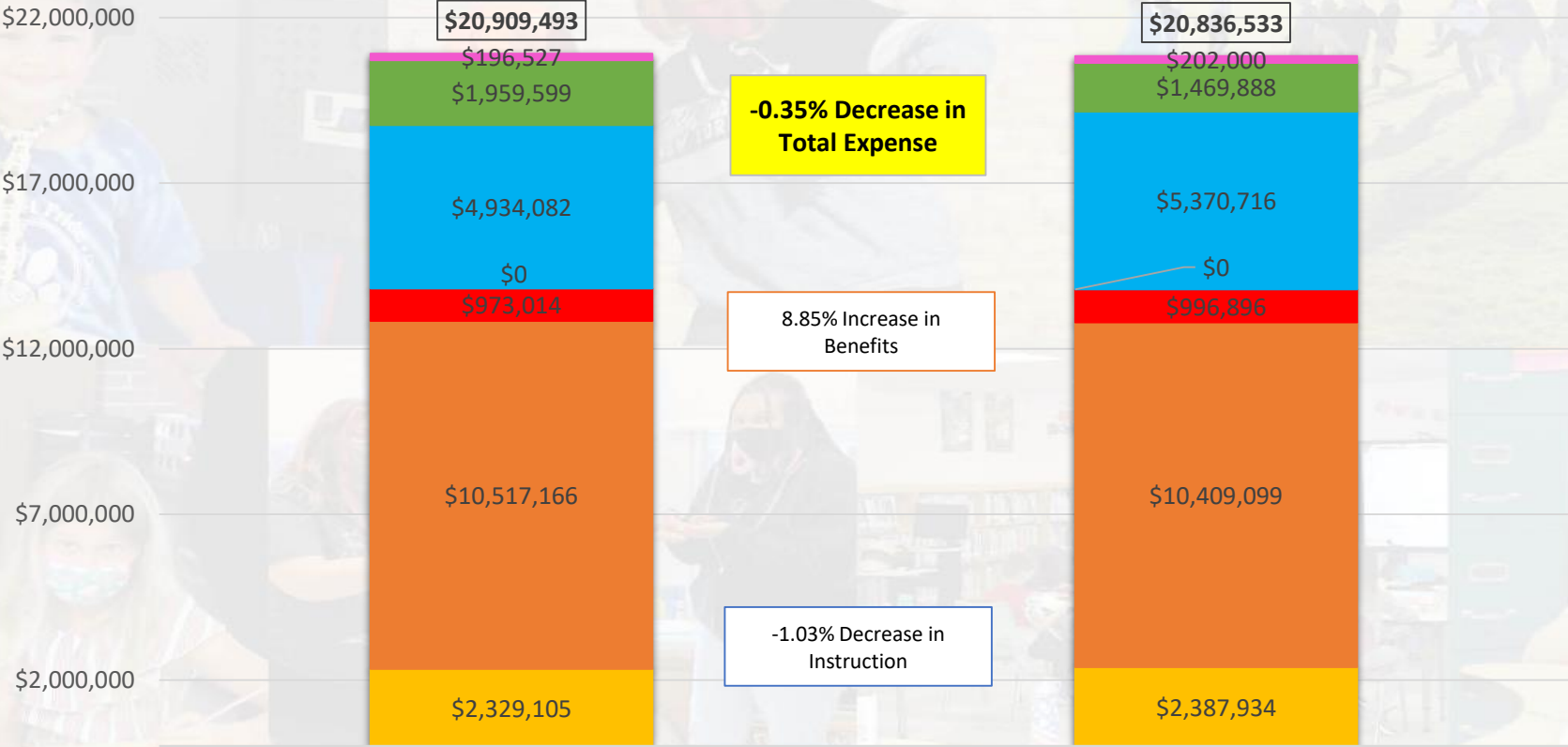
-0.67% Decrease in Instruction

- 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



# 2021-2022 vs 2022-2023 Projected Expenses

March 28, Board of Education Meeting



**-0.35% Decrease in Total Expense**

**8.85% Increase in Benefits**

**-1.03% Decrease in Instruction**

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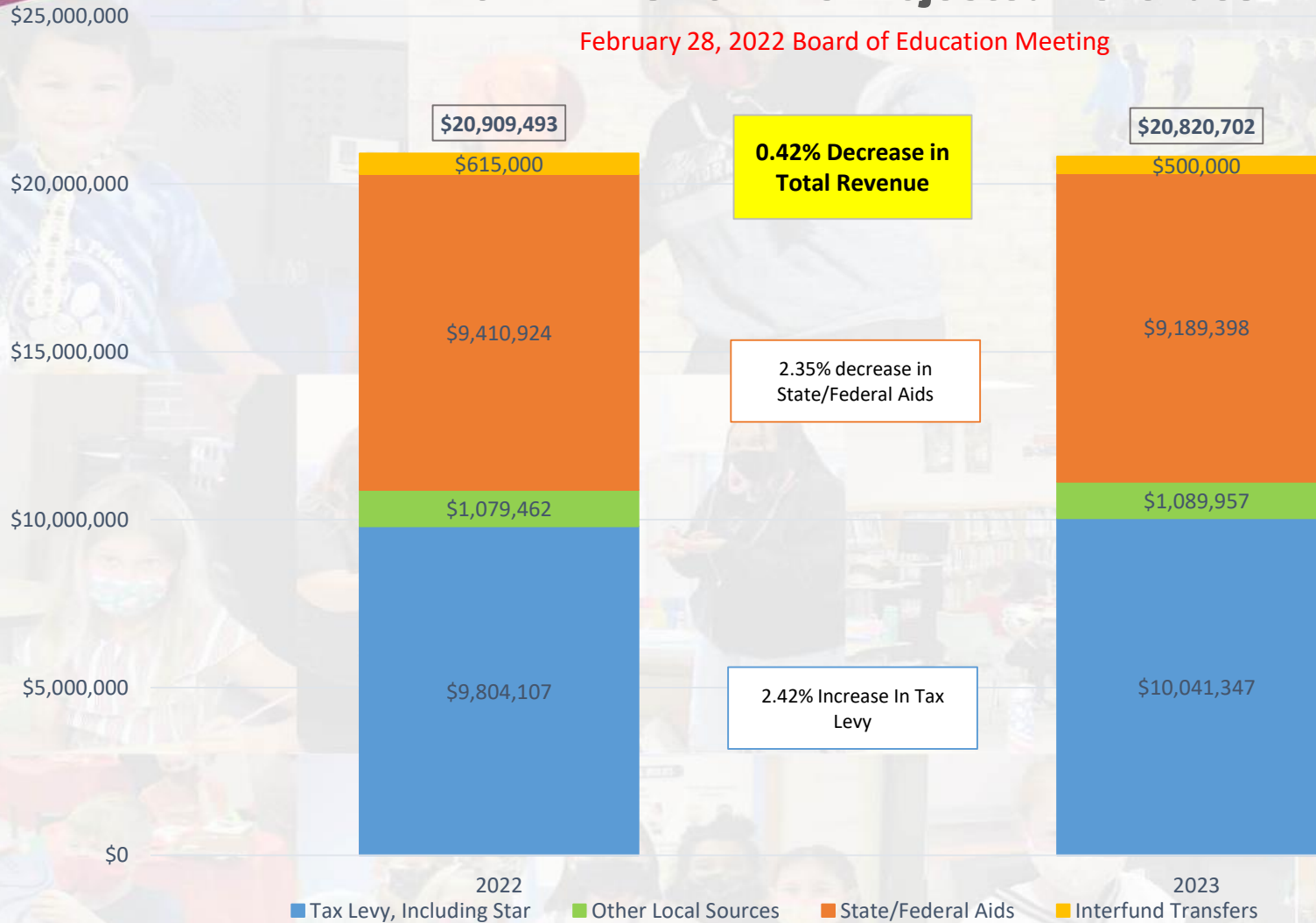
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# 2021-22 vs 2022-23 Projected Revenues

February 28, 2022 Board of Education Meeting



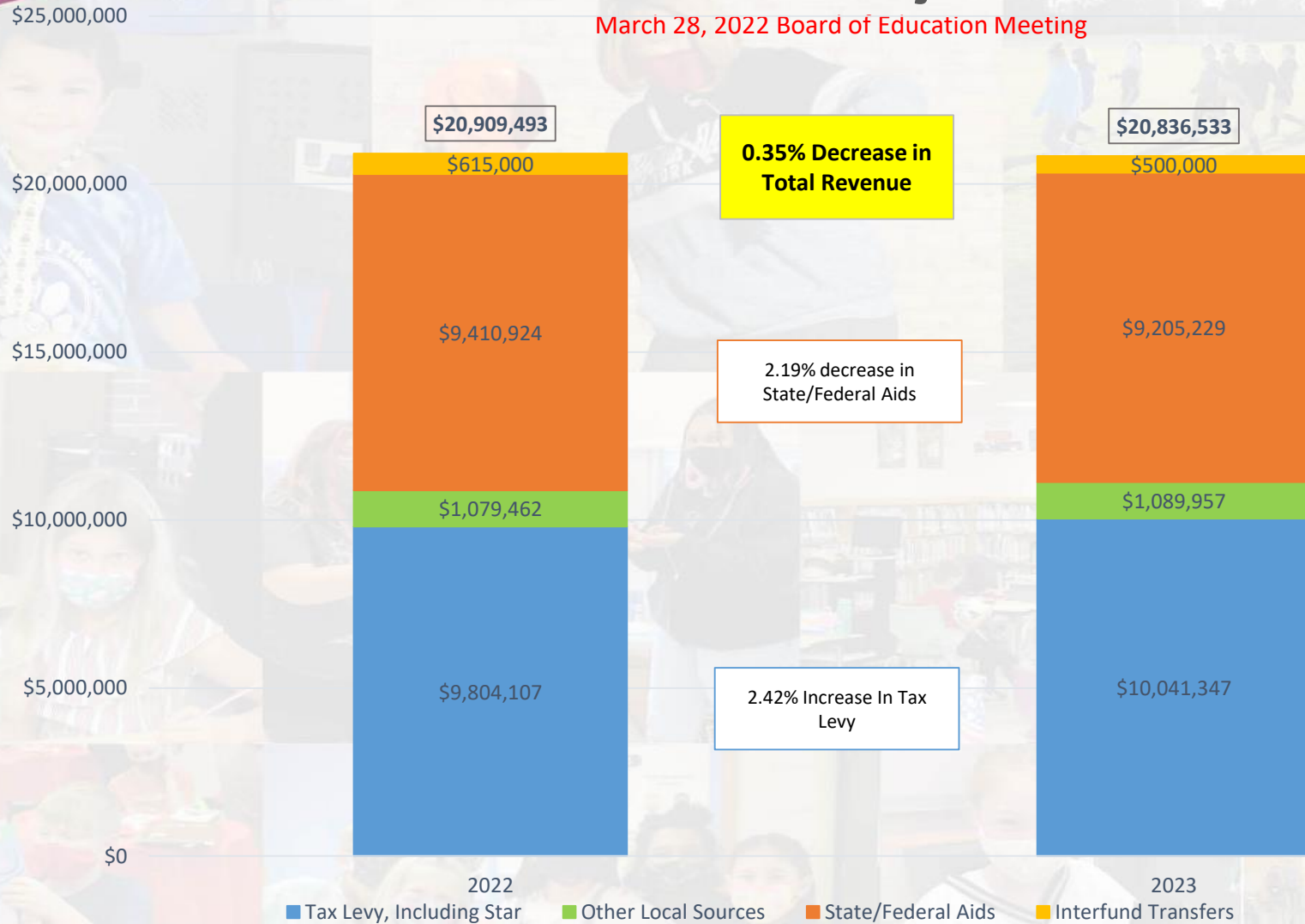
**0.42% Decrease in Total Revenue**

2.35% decrease in State/Federal Aids

2.42% Increase In Tax Levy

# 2021-22 vs 2022-23 Projected Revenues

March 28, 2022 Board of Education Meeting



# What is our starting point based on the budget variables?

- The ability to raise additional revenue is limited by tax levy limit.
- To stay within a tax levy of 3%, assuming a 2% increase in Foundation aid, we began the process with \$494,809 of anticipated expenses that are not covered by revenues (as of 1-10-22)
- 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.
- As of 1-24-22 BOE Meeting – \$429,649 of anticipated expenses not covered by estimated revenues
  - Made adjustments to bring expenses to actual
  - Increase of Foundation Aid to 3%
- As of 2-28-22 BOE Meeting – Decrease to \$54,725 of anticipated expenses not covered by estimated revenues
- As of 3-28-22 BOE Meeting – Decrease Assistant Principal, Add TJC TOSA/Dean of Students Position

# 2022-2023 Budget Development Process

- April 11, 2022
- Adoption of Proposed Budget

