

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

Wheatland-Chili Central Schools 2022-2023 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 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
March 28	Review Draft Budget
April 4	Budget Workshop
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

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

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	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,235,464	2,329,105	2,370,718	2,389,615	60,510	2.60%
Instruction	10,404,147	10,517,166	10,827,589	10,446,312	(70,854)	-0.67%
Pupil Transportation	988,751	973,014	995,629	996,896	23,882	2.45%
Employee Benefits, Transfers, Debt	4,396,969	4,934,082	5,384,526	5,370,716	436,634	8.85%
Community Services	0	0	0		0	0.00%
Debt Services	1,468,604	1,959,599	1,469,888	1,469,888	(489,711)	-24.99%
Transfers to School Lunch	39,573	50,000	52,000	52,000	2,000	0.00%
Transfers to Capital	470,000	100,000	100,000	100,000	0	0.00%
Transfers to Special Aid	20,191	46,527	50,000	50,000	3,473	7.46%
TOTAL	\$20,023,699	\$20,909,493	\$21,250,350	\$20,875,427	(\$34,066)	-0.16%

Instruction – District Wide

Category (2110)	Amount
Charter School Tuition [2110]	59,276
Textbook Purchase [2110]	31,136
District Wide Initiatives [2110]	15,500
Copy Center Supplies [2110]	20,390
TOTAL	126,302

Elementary Instructional Focus for 2022-23

- Maintain current elementary staffing to support smaller class sizes at two grade levels – Grades 1 and 5
- 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 [4.4], PreK [1.0])	27.5 (compared to 27.5 in 2021-22)
Paraprofessionals (teacher aides [7.375], teaching assistants [1.0], security worker [0.5], office clerk [1.0])	9.875 (compared to 9.5 in 2021-22)
Library	1.0

Student Enrollment: 322 (projected for 2022-2023)

Staffing for 2022-23 reflects reduction of 1.0 FTE Paraprofessional (teacher aide)

Elementary Instructional Budget (as of 2.28.22)

Category (2110-2630)	Amount
Grades K-5 Teaching Staff [2110]	1,615,000
Paraprofessionals (Teacher Assistants, Teacher Aides, Office Clerks) [2110]	195,013
Substitute Teachers, Paraprofessional Substitutes, Tutors [2110]	79,545
Supplies and Equipment [2110]	16,665
Contractual (conference, student admissions, assemblies, and repairs) [2110]	5,167
Textbooks [2110]	3,436
Library (Librarian and Paraprofessional salaries) [2610]	62,160
Library (Books & Supplies) [2610]	3,987
SUBTOTAL	1,980,973
Estimation of Benefits for Discussion Purposes	842,478
TOTAL	2,823,451

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 [1.4] , Teacher Center Director [0.4])	35.7 (compared to 35.9 in 2021.22)
Paraprofessionals (Teacher Aides [3.67], Student Behavioral Assistant [1.0], Security Worker [0.5], and Office Clerks [1.0])	6.17 (compared to 6.4 in 2021-22)
Librarian	1.0

Student Enrollment: 356 (projected for 2022-2023)

Secondary Instructional Budget (as of 2.28.22)

Category (2110-2630)	Amount
Grades 6-12 Teaching Staff [2110]	2,120,000
Paraprofessionals (Teacher Aides, Student Behavioral Assistant, Office Clerk, Security Worker) [2110]	127,000
Substitute Teachers and Tutors [2110]	79,545
Supplies and Equipment [2110]	31,273
Contractual (conference, student admissions, assemblies, and repairs) [2110]	9,049
Textbooks [2110]	5,622
Library (Librarian and Paraprofessional salary) [2610]	78,948
Library (Books, Supplies, Equipment, Contractual) [2610]	9,899
SUBTOTAL	2,461,336
Estimation of Benefits for Discussion Purposes	1,046,677
TOTAL	3,508,013

Instruction: Elementary and Secondary (as of 2.28.22)

Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	10,446,312	4,442,309	42.5%
Proposed Base Budget – 2022-2023	20,875,427	6,331,464	30.3%
		With Benefits Estimate	

Instruction: Administration & Curriculum

Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, K-12 Assistant Principals	4.0
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]	518,603
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	100,229
Conference, Supplies, and Contractual [2010-2070]	30,310
Teaching-Special Schools [2330]	18,150
SUBTOTAL	667,292
Estimation of Benefits for Discussion Purposes	233,371
TOTAL	900,663

Instruction: Administration & Curriculum

Budget for Analysis Purposes	Amount	Administration and Curriculum Expenses	% of Budget
Instruction	10,446,312	667,292	6.4%
Proposed Base Budget – 2022-2023	20,875,427	900,663	4.3%

With Benefits Estimate

Instruction: Special Education

Contractual: Tuitions

- Outside Placements: 7 students (as of 2/28/2022)
 - 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

- 82 students receive in-district program services
 - 34 students in grades K-5
 - 24 students in grades 6-8
 - 24 students in grades 9-12
- 3 students attend half-day integrated preschool programs through Committee on Preschool Special Education (CPSE)
- 1 student attends full-day preschool programs through CPSE

Instruction: Special Education Staffing

Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	10.0
Teacher Aides	5.0
Secretary (PPS Office)	1.0

As noted, 82 students receive in-district program services.
Proposed staffing for 2022-23 reflects reduction in 1.0 FTE Teachers

Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
Instruction	
Pupil Personnel Services Director, Teachers, Paraprofessionals, Tutors, and Substitutes (salary only)	766,685
Supplies and materials	2,526
Contracted services	70,700
Tuitions paid to other schools	429,250
SUBTOTAL	1,269,161
Estimation of Benefits for Discussion Purposes	345,008
TOTAL	1,614,169

Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Students with Disabilities Expenses	% of Budget
Instruction	10,446,312	1,269,161	12.1%
Proposed Base Budget – 2022-2023	20,875,427	1,614,169	7.7%

With Benefits Estimate

**Per pupil cost (130 students receiving a variety of services) = \$23,111
(compared to \$22,091 in 2020-2021 for 116 students)**

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	
Instruction		Benefits
Guidance (Counselor and Secretary), Health Services (School Nurses) - salaries only [2810, 2815]	340,791	153,356
Guidance (Supplies & Conference) [2810]	1,099	
Health Services (Contractual & Supplies) [2815]	109,647	
TOTAL	451,537	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers [2820, 2825]	253,926	114,267
Supplies and materials [2820, 2825]	3,056	
TOTAL	256,982	

Instruction: Pupil Personnel Services

Budget for Analysis Purposes	Amount	Pupil Personnel Services Expenses	% of Budget
Instruction	10,446,312	708,519	6.8%
Proposed Base Budget – 2022-2023	20,875,427	976,142	4.7%

With Benefits Estimate

Instruction: Interscholastic Sports

- Coaches
 - 12 Modified, 8 Junior Varsity, 15 Varsity, 6 Assistant Coaches, and 2 Intramural Coaches (for four sports)
- 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]	164,888
Athletic Director [2855]	27,000
Chaperones and Time Clock [2855]	33,844
Officials, Trainers, and Lifeguards [2855]	39,566
Supplies, Equipment, and Uniforms [2855]	25,387
Event Fees, Memberships, and Conference/Workshops [2855]	7,380
TOTAL	298,065



Instruction: Co-curricular

- Advisors
 - 32 High School, 8 Middle School, and 15 Elementary
- Chaperones
- Graduation Expenses
- Supplies

Instruction: Co-Curricular

Category [2850]	Amount
Advisors [2850]	120,000
Chaperones (co-curricular events) [2850]	7,307
Contractual (graduation expenses, academic competitions, and drama production) [2850]	11,952
Supplies [2850]	4,773
TOTAL	144,032

Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular Expenses	% of Budget
Instruction	10,446,312		
Interscholastic Sports		298,065	
Co-Curricular		144,032	
TOTAL		442,097	4.2%
Proposed Base Budget – 2022-2023	20,875,427	442,097	2.1%

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]	117,000
Technology (Hardware/Software) [2630]	28,111
District Security Camera Budget [2630]	35,000
Supplies, and Contractual [2630]	12,020
SUBTOTAL	192,131
Estimation of Benefits for Discussion Purposes	52,650
TOTAL	244,781

Instruction: Technology

Budget for Analysis Purposes	Amount	Technology Expenses	% of Budget
Instruction	10,446,312	192,131	1.8%
Proposed Base Budget – 2022-2023	20,875,427	244,781	1.2%
		With Benefits Estimate	

Instruction: BOCES Budget (as of 2.28.2022)

Category	Amount
Curriculum & Staff Development [2010]	\$124,674
In-Service Training [2070]	\$9,277
Instruction [2110]	\$248,882
Special education [2250]	\$1,081,742
Occupational education [2280]	\$335,498
Smart Schools & EPE [2330]	\$16,120
Library Media [2610]	\$48,429
Computer Instruction [2630]	\$727,304
Guidance Systems [2810]	\$3,828
Interscholastic Athletics [2855]	\$2,747
TOTAL	\$2,598,501

Instruction: BOCES Budget

Budget for Analysis Purposes	Amount	BOCES Expenses	% of Budget
Instruction	10,446,312	2,598,501	24.9%
Proposed Base Budget – 2022-2023	20,875,427	2,598,501	12.4%
			With Benefits Estimate

Instruction: BOCES Budget

Category	Description
Curriculum	<ul style="list-style-type: none">• Curriculum development support• Includes proposed reduction of Literacy 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• Includes reduction of 1.0 FTE SBA and replacement with WCCSD Employee

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)• Naviance• My Learning Plan• Emergency contact system• Internet access• Data warehousing• Blackboard (website)• Telecommunications• Computer Purchases

Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	1,137,157
Social Security / FICA [9030]	706,293
Worker's Compensation [9040]	82,223
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	3,366,638
Other Benefits [9089]	55,345
TOTAL	5,370,716

Employee Benefits

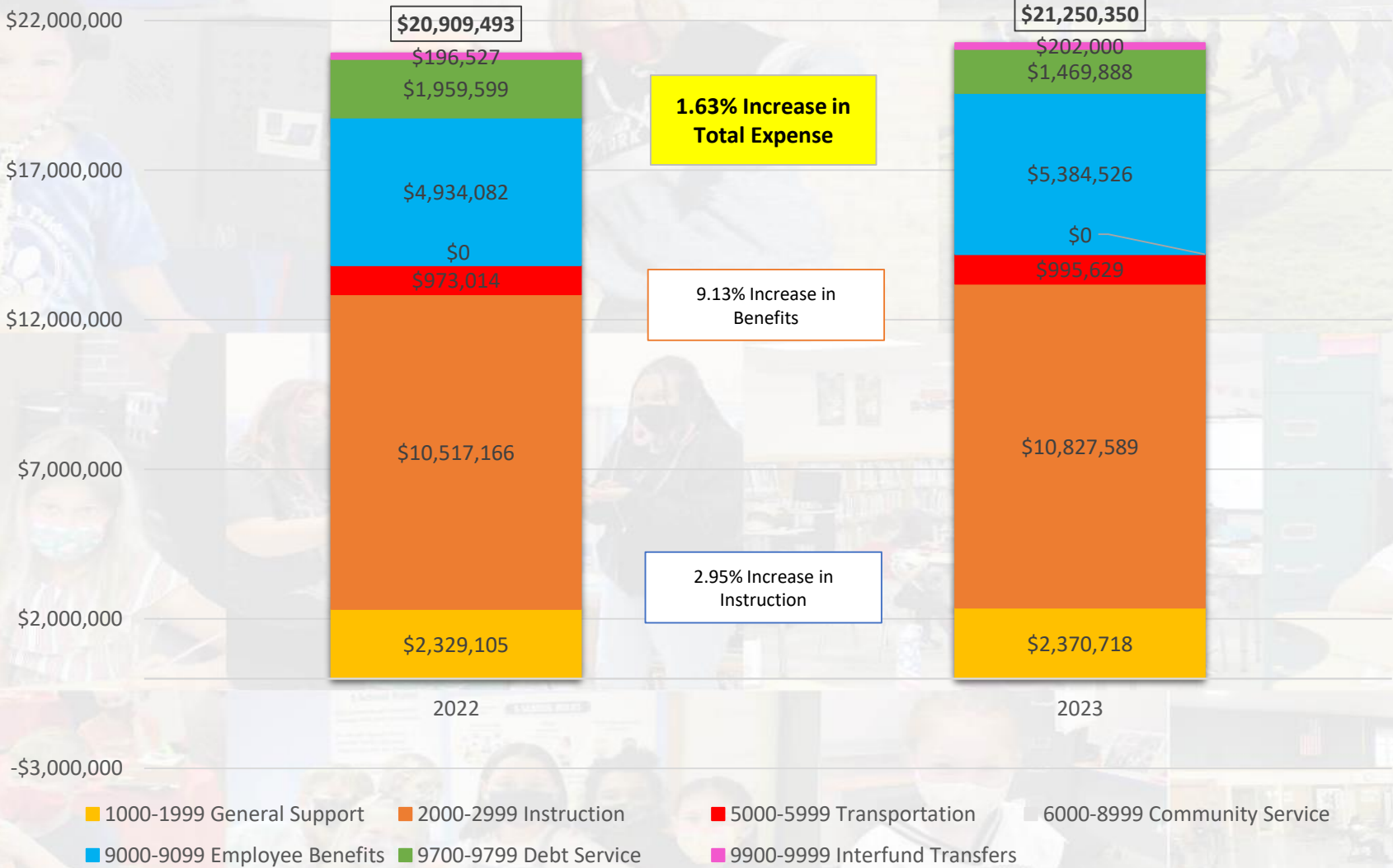
Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	5,370,716	5,370,716	100%
Proposed Base Budget – 2022-2023	20,875,427	5,370,716	25.7%

Major Expense Assumptions 2022-2023

- Increase in expenses from 2021-2022 to 2022-2023:
 - Percentage increase in all contractual salary codes
 - Employee benefit trends
 - Teachers Retirement System – 10.3% increase
 - Employees Retirement System – 18.3% increase
 - Health, dental, and vision – 7.5%
 - Debt service from schedule
 - BOCES Budget – 2% in various categories
 - Contractual, materials, and supplies – 1% increase

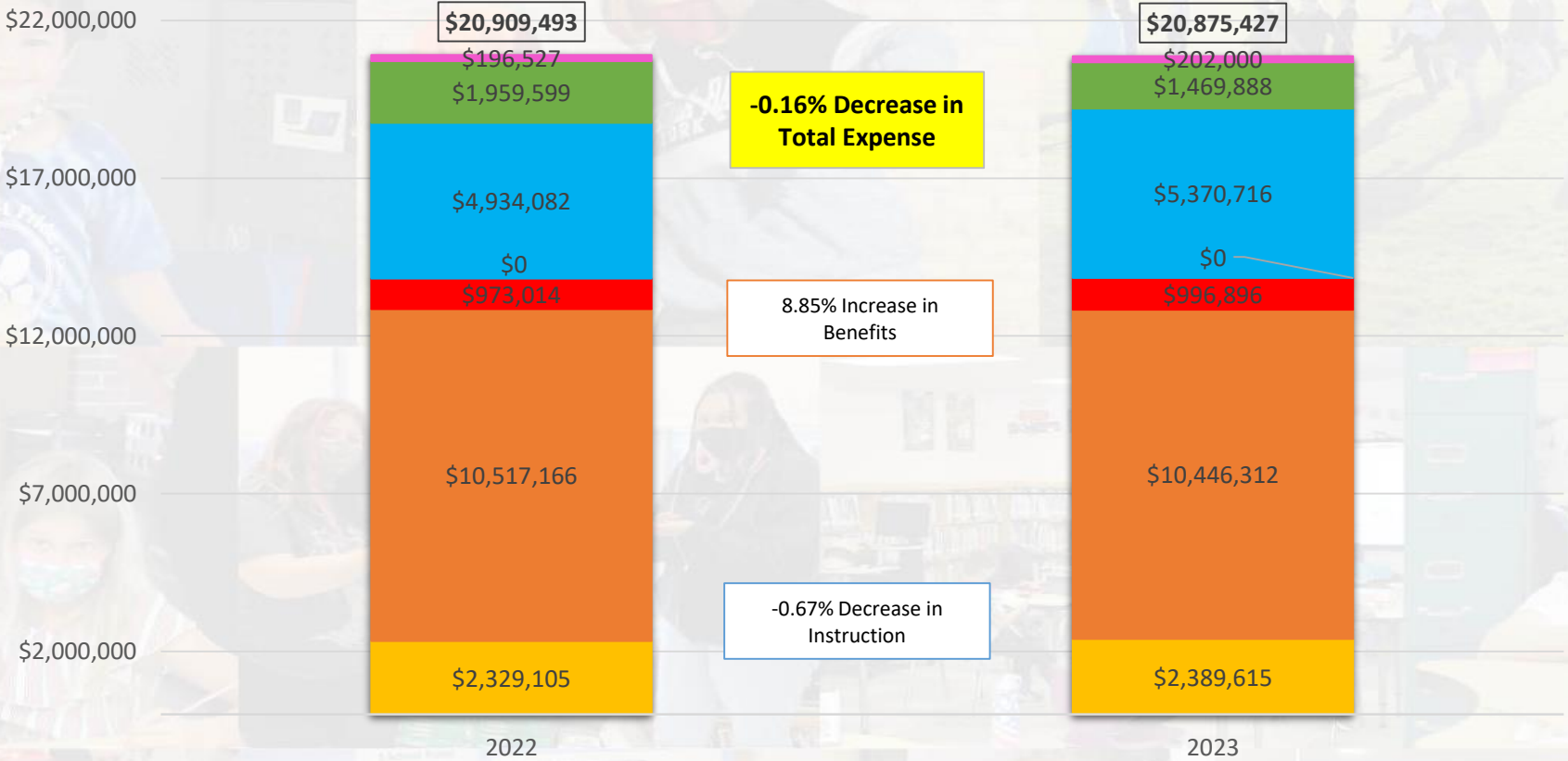
2021-2022 vs 2022-2023 Projected Expenses

January 24, 2022 Board of Education Meeting



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

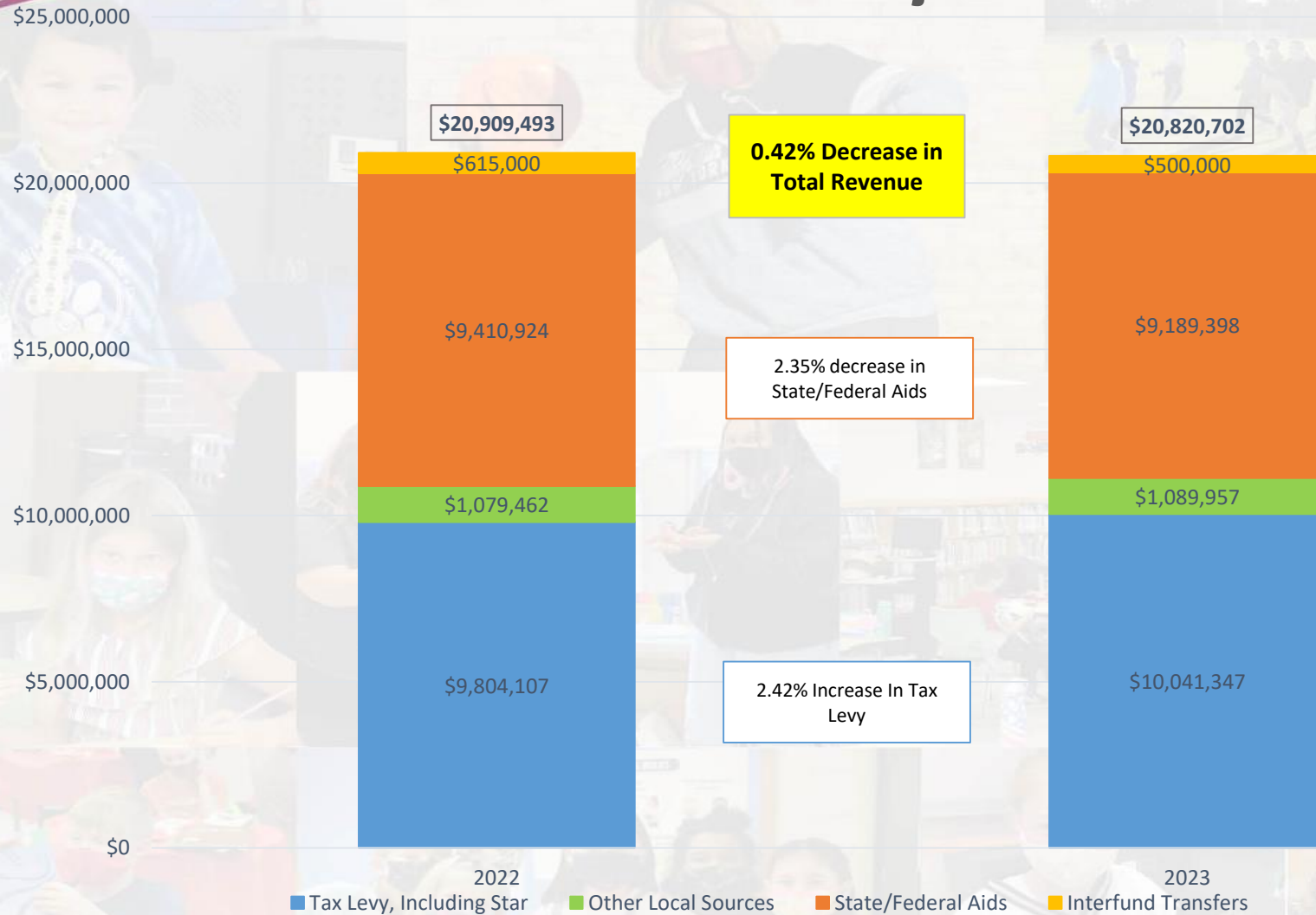
-0.67% Decrease in Instruction

- 1000-1999 General Support
- 2000-2999 Instruction
- 5000-5999 Transportation
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- 9700-9799 Debt Service
- 9900-9999 Interfund Transfers

Major Revenue Assumptions 2022-2023

- Overall decrease in total state aid projections due to reduction in building aid over 2021-22 (debt service payment reduced equally on the expense side)
- Increase in state aid of 3% (Foundation Aid) per Governor's budget released 1.19.22
 - *Projected at 2% at 1.10.22 BOE Meeting*
- Allowable levy growth (tax levy limit) is projected at 2.42% (increase from 2021-22)
- District projections are based on 2% allowable growth factor and is subject to change
- Five-year plan for use of reserve funds
 - Appropriated Fund Balance - \$300,000
 - ERS Reserve - \$200,000
 - Transportation/Grounds Equipment - \$210,000
 - Instructional Equipment Reserve - \$100,000

2021-22 vs 2022-23 Projected Revenues



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	Adopted vs. Projected Expense Variance Amount	% Variance
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TOTAL	\$20,023,699	\$20,909,493	\$21,250,350	\$20,875,427	(\$34,066)	-0.16%

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**
 - Reduction of tax levy & increase of transportation aid

2022-2023 Budget Development Process

- March 28, 2022
- Review of Draft Budget

