

The background is a collage of various school-related images, including students in a classroom, a student working at a desk, a student in a library, a student at a desk with a mask, a student in a classroom, and a group of students. The images are faded and overlaid with a semi-transparent white and blue gradient.

Wheatland-Chili Central Schools 2022-2023 Budget Development

General Support (including Facilities),
Transfers, Debt Service and
Transportation

Board of Education Meeting

January 24, 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 (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) 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

The background of the slide is a collage of various school-related images. It includes a young boy in a blue shirt smiling, a group of children in a classroom, a group of children running on a field, a child in a classroom, a child at a desk, a group of children at a table, a child in a classroom, and a child in a classroom. The images are faded and overlaid with a semi-transparent white box containing the text.

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)

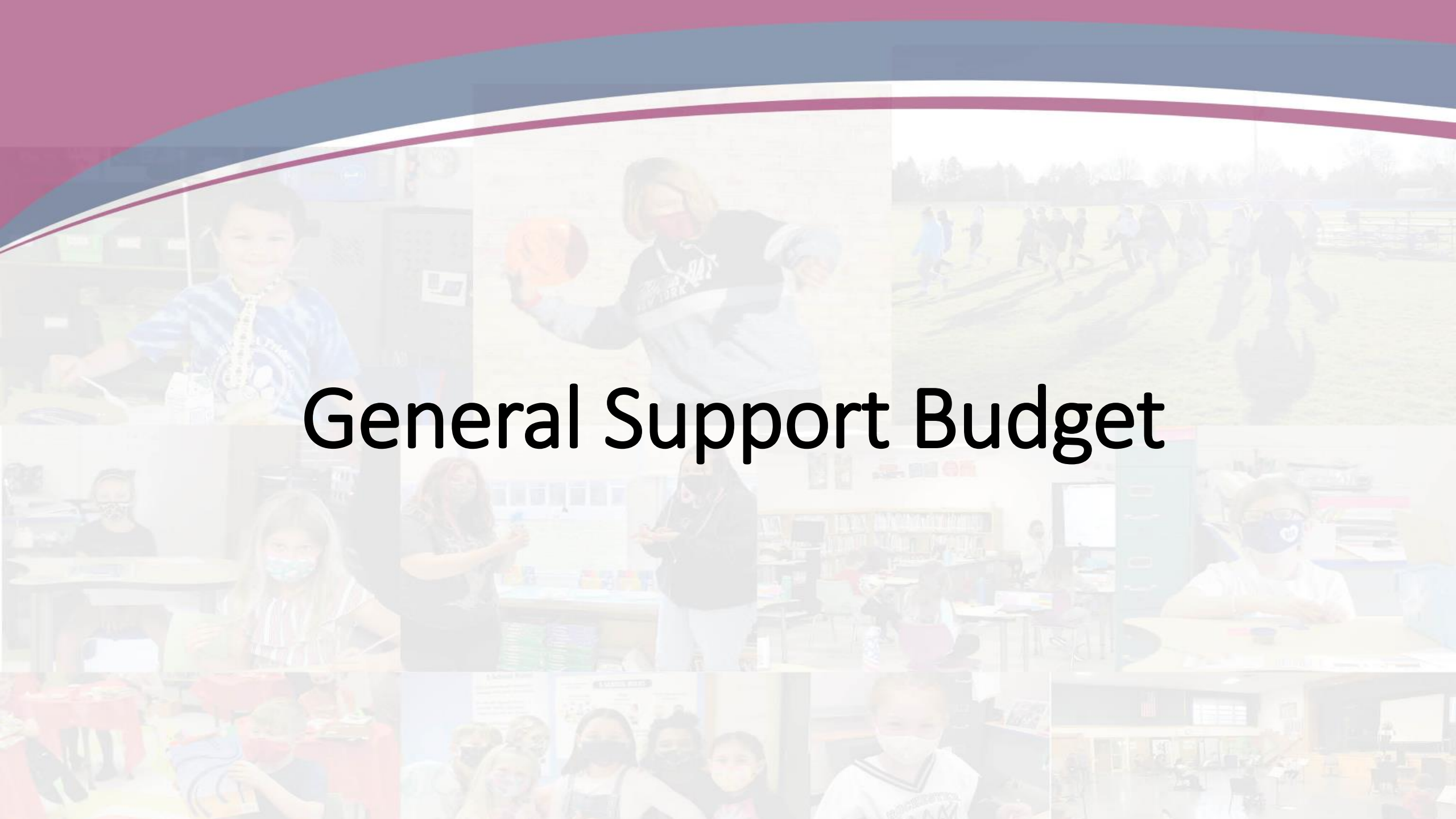
Expenditure codes are arranged by functional unit and object of expenditure. **The term function refers to the primary classification and description as to purpose (what was the purpose of the expenditure).** The first four digits identify the function:

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



General Support Budget

What is included in the General Support portion of the Budget?

Board of Education

- Membership in Monroe County School Boards and New York State School Boards Associations
- BOCES Policy Maintenance (Erie I BOCES)
- Legal Notices, Board Clerk Expenses, Annual Voting Expenses

Central Administration

- Superintendent's Office: salaries and benefits, supplies, professional development

Finance

- Business Office: salaries and benefits, supplies
- Auditing: internal auditor, external auditor, claims auditor
- Fiscal Planning and Advisory Services
- Tax Collection
- Treasury and Purchasing Functions

What is included in the General Support portion of the Budget?

Other Costs

- Legal Expenses, including Labor Relations Service (Monroe #2 BOCES)
- Personnel: Recruiting, Teacher Immersion Fellowship Program (Monroe #2 BOCES)
- Public Information: newsletters, calendars, and legal notices
- Central Data Processing: financial management system
- Liability and Property Insurance
- BOCES Administrative Costs

Facilities

- Building and equipment repairs
- Custodial and maintenance supplies
- Utilities

General Support Budget

Type / Codes	2021-22 Budget	Projected 2022-23 Budget
Board of Education / Central Administration (1010-1240)	\$303,851	\$316,383
Finance (1310-1345)	\$327,227	\$339,726
Personnel / Public Information Services (1420-1480)	\$210,863	\$203,818
Facilities Operations (1620-1621)	1,007,521	\$1,028,890
Central Services (1670-1680)	\$202,371	\$199,725
Special Items (1910-1999)	\$277,272	\$282,176
TOTAL COST	\$2,329,105	\$2,370,718

** 1.79% Increase over 2020-21 Budget*

General Support – Facilities (1.24.22)

Operations (General Support)		
Category (1620 - 1621)	2021/22 Budget	2022/23 Budget
Building Operations Staff (salaries only)	\$342,292	\$358,584
Utilities ¹	\$244,151	\$244,000
Custodial Supplies/Contractual/Equipment	\$64,791	\$63,653
Liability Insurance	\$2,175	\$2,197
BOCES Health & Safety Coser	\$12,942	\$13,201
SUBTOTAL Operations	\$666,351	\$681,635
Maintenance (General Support)		
Grounds Staff (Salaries Only)	\$132,292	\$143,584
Contracted Repairs and Services	\$140,778	\$139,576
Maintenance Supplies/Equipment	\$65,100	\$64,095
SUBTOTAL Maintenance	\$338,170	\$347,255
TOTAL FACILITIES	\$1,004,521	\$1,028,890

General Support – Facilities (1/24/2022)

*Benefits Estimate	Salary (from previous slide)	Benefits	%
	502,168	225,976	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,370,718	1,028,890 (without benefits)	43%
Projected 2022-2023 Budget Expense 1/24/2022	21,250,350	1,254,866 (with benefits estimate*)	6%

- Cost per square foot (212,166 square feet): \$4.85 in 2022-2023 (based on Facilities amount above without benefits estimate)

Facilities Staffing (Current)

Staff	Full-Time Equivalents (FTEs)	
Facilities Supervisor	1.0	
Custodians, Assistant Custodians, and Cleaners	AM	PM
Head Custodian	1.0	
MS/HS	1.0	3.0
T. J. Connor ¹	0.5	2.0
Maintenance Mechanics I and III ¹	2.5	
Total Facilities Staff	11	

Utilities Data by Commodity and Building

Utilities COMMODITY Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	15,022
Gas Heat HS/MS	38,005
Gas Heat TRANS	3,465
	56,492
Electricity TJC	29,447
Electricity HS/MS	69,802
Electricity TRANS	3,086
	102,335
Water / Sewer TJC	8,804
Water / Sewer HS/MS	9,122
Water / Sewer TRANS	476
	18,403

\$ 177,230

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	15,022
Electricity TJC	29,447
Water / Sewer TJC	8,804
	53,273
Gas Heat HS/MS	38,005
Electricity HS/MS	69,803
Water / Sewer HS/MS	9,122
	116,930
Gas Heat TRANS	3,465
Electricity TRANS	3,086
Water / Sewer TRANS	476
	7,027

\$ 177,230

The background of the slide is a collage of various school-related images. At the top left, a young boy in a blue shirt smiles. Next to him, a woman in a grey and black hoodie holds a basketball. To the right, a group of people is playing basketball on an outdoor court. Below these, there are several smaller images of students in classrooms, some wearing face masks, and students sitting at tables. The overall theme is a school environment.

Transfers & Debt Service

Transfers & Debt Service Budgets

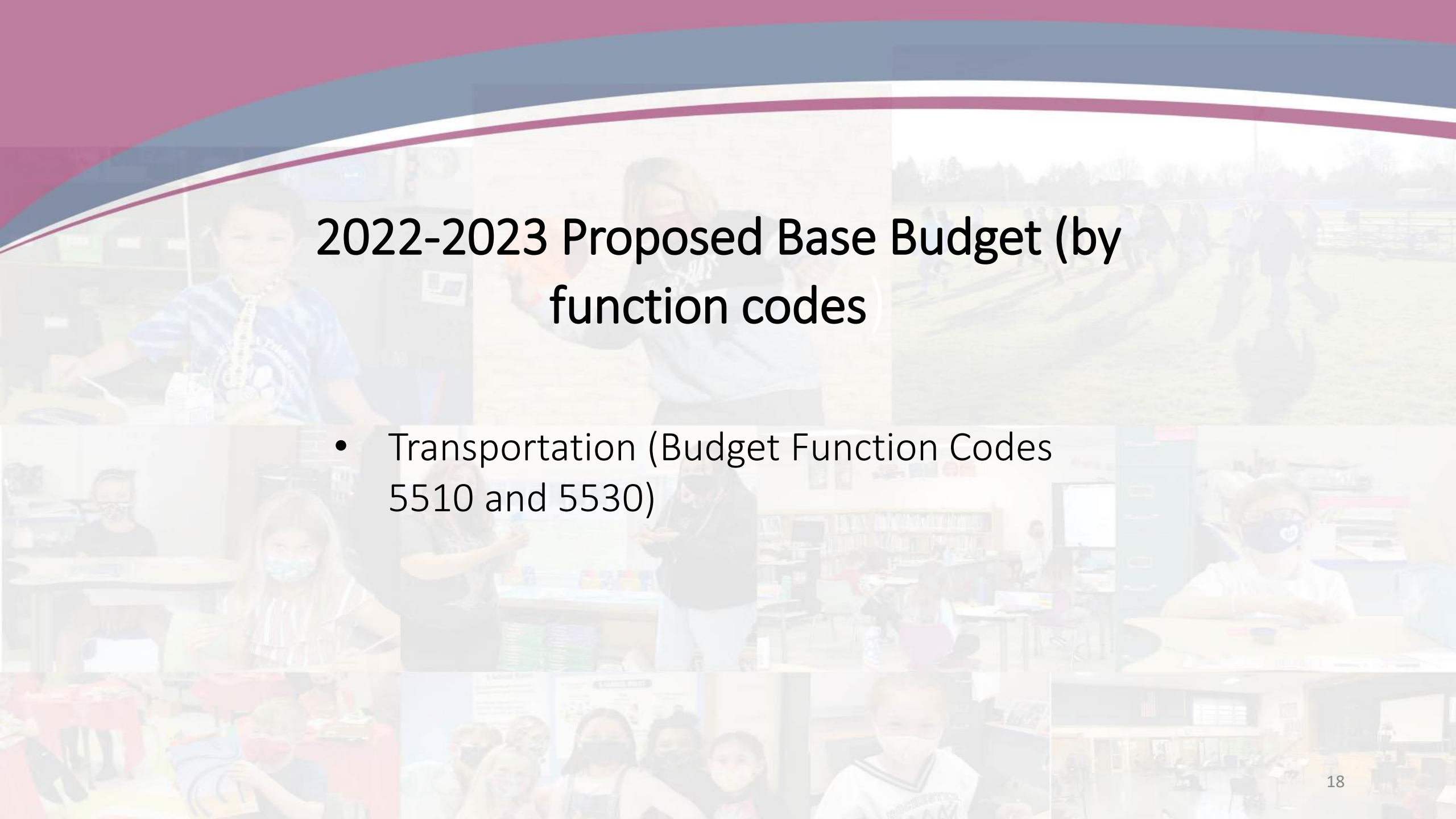
Type (9901)	2021-22 Budget	Projected 2022-23 Budget
Transfer to School Lunch Funds	\$50,000	\$52,000
Transfer to Special Aid Funds	\$46,527	\$50,000
TOTAL COST	\$96,527	\$102,000

Transfers and Debt Service Budget (Continued)

Type (9901)	2021-22 Budget	Projected 2022-23 Budget
Annual payments on serial bonds issued to fund past capital building projects		
• Bonds issued 2009	289,255	
• Bonds Issued 2016	373,363	372,163
• Bonds Issued 2021	1,196,981	807,300
• Bonds Issued 2021 (Refunding of 2009 Bonds)		290,425
Total Principal & Interest Payments	\$1,859,599	\$1,469,888
• Capital Outlay Budget	\$100,000	\$100,000
Total Debt Service Budget	\$1,959,599	\$1,569,888

A collage of school-related images. The top row shows a boy in a blue shirt, a teacher with a basketball, and students on a field. The bottom row shows students at desks, a student at a desk, and a group of students. The text "Transportation Budget" is overlaid in the center.

Transportation Budget



2022-2023 Proposed Base Budget (by function codes)

- Transportation (Budget Function Codes 5510 and 5530)

Transportation Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Transportation Director	1.0
Mechanics	2.0
Drivers	15.0
Monitor	3.0
Clerical	0.33
Total Transportation Staff	21.33

Transportation Services (as of 1/24/2022)

Transportation Category (5510)	2021/22 Budget	2022/2023 Budget
Staff and Support	711,332	733,425
Contractual (includes Nurse Services)	42,318	42,741
Insurance	39,391	39,785
Supplies	21,600	21,816
Parts	20,000	20,200
Fuel	85,319	86,172
BOCES Transportation	7,225	7,370
SUBTOTAL Transportation	\$927,185	\$951,509

Transportation Services (as of 1/24/2022)

Garage Building Category (5530)	2021/22 Budget	2022/2023 Budget
Staff (Garage Custodial)	2,145	0
Contractual	34,905	35,253
Insurance	5,779	5,837
Supplies	3,000	3,030
SUBTOTAL Garage Building	\$45,829	\$44,120
TOTAL TRANSPORTATION AND GARAGE	\$973,014	\$995,629

Transportation Services (as of 1/24/2022)

*Benefits Estimate	Salary (from previous slides)	Benefits	%
	733,425	330,041	45.00%

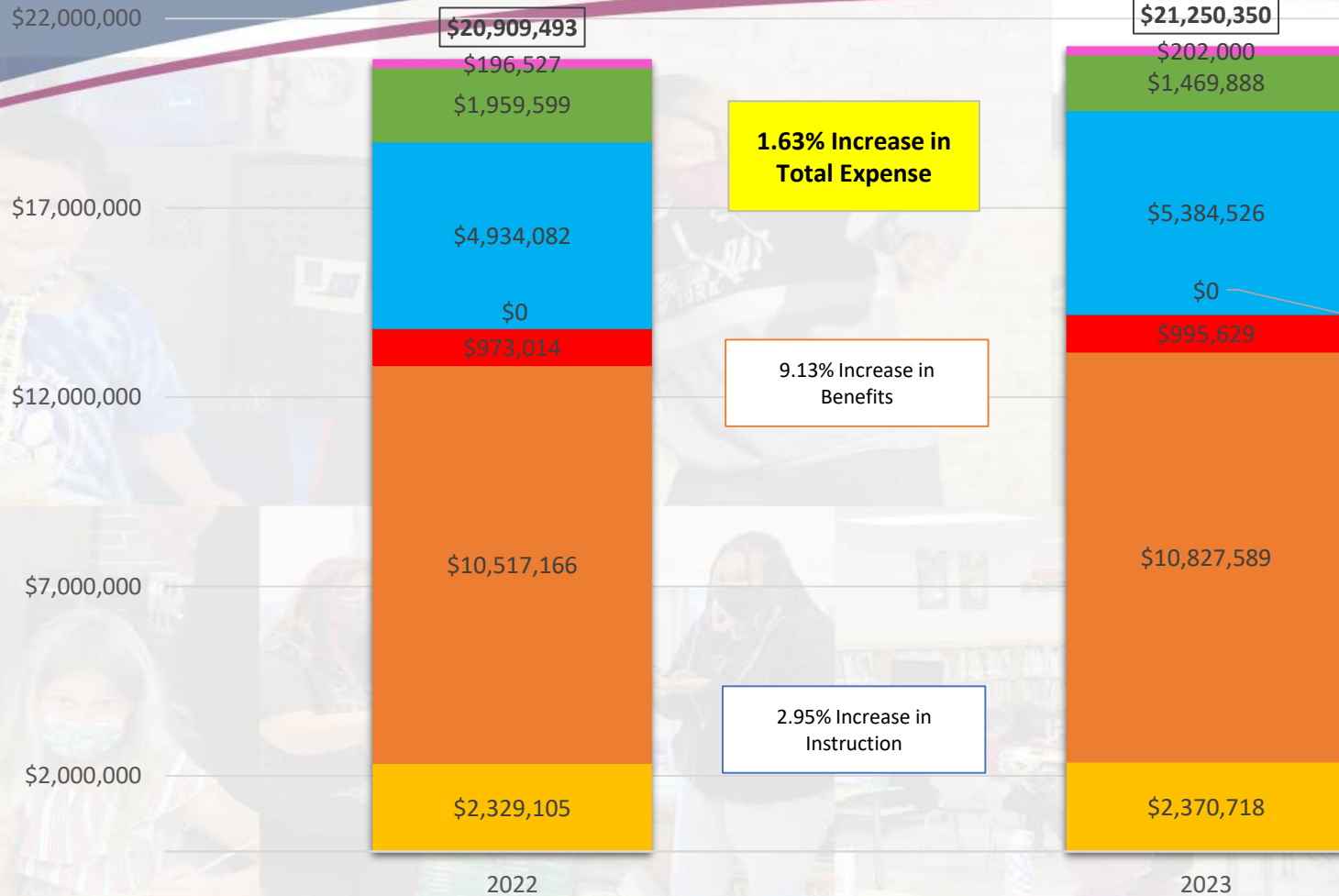
Budget Category	Amount	Transportation	% of Budget
Transportation	995,629	995,629 (without benefits)	100%
Projected 2022-2023 Budget Expense 1-24-22	21,250,350	1,325,670 (with benefits estimate*)	6%

- Per pupil costs (in-district, outside placements, private/parochial): \$1,410 in 2021-2022 (712 students); \$1,335 in 2022-2023 (746 students)

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 – 10.5% 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



1.63% Increase in Total Expense

9.13% Increase in Benefits

2.95% 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 PROPOSED BUDGET

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2020-21	Adopted Budget 2021-22	Projected Expense 2022-23	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,235,464	2,329,105	2,370,718	41,613	1.79%
Instruction	10,404,147	10,517,166	10,827,589	310,423	2.95%
Pupil Transportation	988,751	973,014	995,629	22,615	2.32%
Employee Benefits, Transfers, Debt	4,396,969	4,934,082	5,384,526	450,444	9.13%
Community Services	0	0	0	0	0.00%
Debt Services	1,468,604	1,959,599	1,469,888	(489,711)	-24.99%
Transfers to School Lunch	39,573	50,000	52,000	2,000	0.00%
Transfers to Capital	470,000	100,000	100,000	0	0.00%
Transfers to Special Aid	<u>20,191</u>	<u>46,527</u>	<u>50,000</u>	<u>3,473</u>	<u>7.46%</u>
TOTAL	\$20,023,699	\$20,909,493	\$21,250,350	\$340,857	1.63%

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 3% (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

\$25,000,000

\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$0

\$20,909,493

\$615,000

\$9,410,924

\$1,079,462

\$9,804,107

2022

0.42% Decrease in Total Revenue

2.96% decrease in State/Federal Aids

3.00% Increase In Tax Levy

\$20,820,702

\$500,000

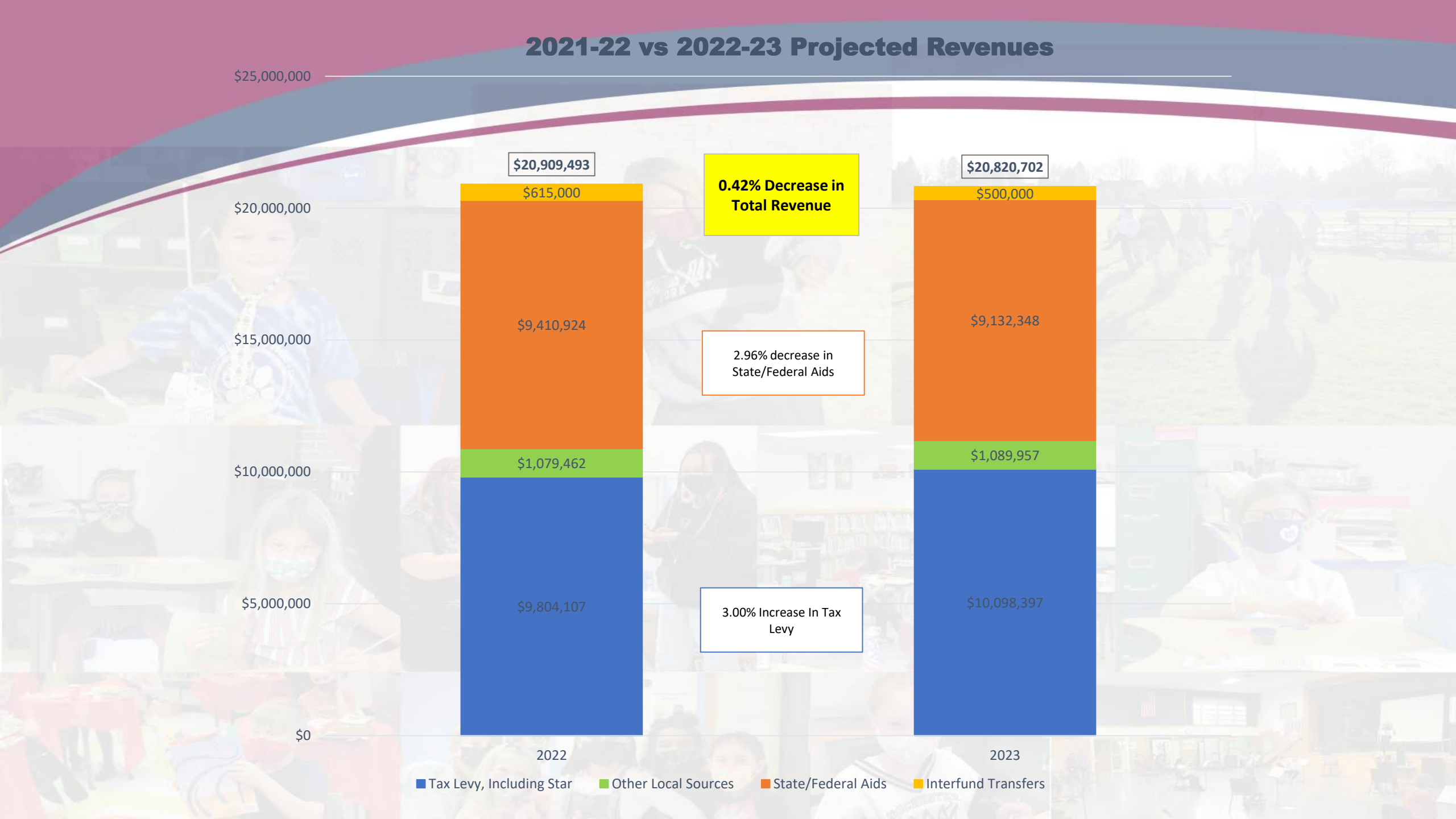
\$9,132,348

\$1,089,957

\$10,098,397

2023

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



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 begin the process with \$494,809 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.
- Update from 1-10-22 BOE Meeting – Decrease to \$429,649 of anticipated expenses not covered by estimated revenues
 - Adjustment to bring expenses to actual
 - Increase of Foundation Aid to 3%