

The background of the slide is a collage of various school-related images, including students in classrooms, a person in a lab coat, and students in a gymnasium. The images are semi-transparent and overlaid with a large, curved graphic element in shades of blue and purple at the top.

Wheatland-Chili Central Schools 2022-2023 Budget Development

Staffing and Enrollment Projections

Board of Education Meeting

January 10, 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

Major Revenue Assumptions – 2022-2023

- Increase in State Aid by 2%
- Allowable levy growth (tax levy limit) was projected at 1.60% before exclusions at the November 10th Finance Committee Meeting
 - Tax Base Growth Factor released by the Department of Taxation and Finance 12/21/21 - increased from a projected 1.0011 to 1.0101 for the Town of Wheatland
 - Fourth Quarter CPI in at 6.2% - Originally projected for the calculation at 1.5% - Increased to 2% (max)
 - New levy limit now projected at 3%.

Major Expense Assumptions – 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, Vision – 7.5% Increase
- Debt Service from schedule
- BOCES Budget – 1% in various categories
- Contractual, materials, and supplies – 1% Increase



Areas of Expenditures (functional areas)

- General Support
- Capital/Debt Service
- Facilities/Pupil Transportation
- Employee Benefits
- Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology

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 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.

Class Size Considerations: K-6

Grade	Actual Enrollment 2021-2022 (as of 11.1.21)	Actual No. of Sections 2021-2022	Projected Enrollment 2022-2023	No. of Sections 2022-2023
K	49	3	40	3
1	47	3	49	3
2	48	3	47	3
3	46	3	48	3
	AVERAGE CLASS SIZE = 15.8 (190 students with 12 teachers)		AVERAGE CLASS SIZE = 15.3 (170 students with 12 teachers)	
4	58	4	46	4
5	57	4	58	4
	AVERAGE CLASS SIZE = 14.4 (115 students with 8 teachers)		AVERAGE CLASS SIZE = 13.0 (104 students with 8 teachers)	
6	50	3	57	3
	AVERAGE CLASS SIZE = 16.7 (50 students with 3 teachers)		AVERAGE CLASS SIZE = 19.0 (57 students with 3 teachers)	
TOTAL		23		23

Class Size Considerations: 7-12

Grade	Actual Enrollment 2021-2022 (as of 11.1.21)	Actual No. of Sections 2021-2022	Projected Enrollment 2022-2023	No. of Sections 2022-2023
7	46	2	50	2
8	45	3	46	2
	AVERAGE CLASS SIZE = 18.2 (91 students with 5 sections)		AVERAGE CLASS SIZE = 24.0 (96 students with 4 sections)	
9	58	3	45	2
10	56	2	58	3
11	44	2	56	3
12	42	2	44	2
	AVERAGE CLASS SIZE = 22.2 (200 students with 9 sections)		AVERAGE CLASS SIZE = 20.3 (203 students with 9 sections)	
TOTAL		14		14



2022-2023 Budget Development Process

- January 24, 2022 – Board of Education Meeting
 - General Support
 - Capital/Debt Service
 - Facilities & Transportation