



Wheatland-Chili Central Schools 2025-2026 Budget Development

General Support (including Facilities), Transfers, Debt Service, Transportation, Instruction (Pupil Services, Special Education, Elementary, Secondary, Sports, Co-Curricular, Technology), and Employee Benefits

Board of Education Meeting

February 24, 2025

2025-2026 Budget Development

Date	Presentation
January 13	Budget Parameters, Staffing & Enrollment Projections
February 24	General Support, Capital/Debt Service, Facilities and Transportation, Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 24	Review Draft Budget
April 21	Adoption of Proposed Budget
May 6	Budget Hearing and Meet the Candidates Night
May 20 (Tues.)	Budget Vote
June 17 (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



General Support Budget

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

Board of Education

- Membership in Monroe County School Boards
- 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
- Personnel: Recruiting, Teacher Immersion Fellowship Program (Monroe #2 BOCES)
- Public Information: Public relations, newsletters, calendars, website maintenance, 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	2024-25 Budget	2025-26 Budget
Board of Education / Central Administration (1010-1240)	\$371,170	\$409,173
Finance (1310-1345)	\$386,900	\$410,254
Personnel / Public Information Services (1420-1480)	\$201,468	\$220,023
Facilities Operations (1620-1621)	\$1,290,569	\$1,247,218
Central Services (1670-1680)	\$198,623	\$224,250
Special Items (1910-1999)	\$342,006	\$369,661
TOTAL COST	\$2,790,736	\$2,880,579

**3.22% Increase over 2024-25 Budget*

General Support – Facilities (2.24.25)

Operations (General Support)		
Category (1620 - 1621)	2024/25 Budget	Projected 2025/26 Budget
Building Operations Staff (salaries only)	\$436,500	\$433,010
Utilities ¹	\$344,000	\$329,000
Custodial Supplies/Contractual/Equipment	\$86,150	\$88,598
Liability Insurance	\$2,000	\$2,000
BOCES Health & Safety Coser	\$15,364	\$16,034
SUBTOTAL Operations	\$884,014	\$868,642
Maintenance (General Support)		
Grounds Staff (Salaries Only)	\$159,500	\$168,010
Contracted Repairs and Services	\$184,455	\$147,714
Maintenance Supplies/Equipment	\$62,600	\$62,852
SUBTOTAL Maintenance	\$406,555	\$378,576
TOTAL FACILITIES	\$1,290,569	\$1,247,218

3.36% decrease over 2024/2025 Budget

\$40,000 decrease to building repair budget - roof repairs will be in next Capital Project

General Support – Facilities (2.24.25)

*Benefits Estimate	Salary (from previous slide)	Benefits	%
	601,020	270,459	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,880,579	1,247,218 (without benefits)	43.3%
Projected 2025-2026 Budget Expense 2.24.25	23,473,995	1,517,677 (with benefits estimate)	6.5%

- Cost per square foot (212,166 square feet): \$5.88 in 2025-26 (based on Facilities amount above without benefits estimate)

Facilities Staffing

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	2.0
Maintenance Mechanics I and III	2.5	
Total Facilities Staff	11.5	

Funds added to Facilities Budget for student workers

Utilities Data by Commodity and Building

Utilities COMMODITY Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	23,459
Gas Heat HS/MS	56,303
Gas Heat TRANS	5,241
	85,003
Electricity TJC	50,163
Electricity HS/MS	112,556
Electricity TRANS	5,088
	167,806
Water / Sewer TJC	10,382
Water / Sewer HS/MS	10,726
Water / Sewer TRANS	660
	21,768

\$ 274,577

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	23,459
Electricity TJC	50,163
Water / Sewer TJC	10,382
	84,004
Gas Heat HS/MS	56,303
Electricity HS/MS	112,556
Water / Sewer HS/MS	10,726
	179,585
Gas Heat TRANS	5,240
Electricity TRANS	5,088
Water / Sewer TRANS	660
	10,988

\$ 274,577



Transfers & Debt Service

Transfers & Debt Service Budgets

Type (9901)	2024-25 Budget	Projected 2025-26 Budget
Transfer to School Lunch Funds	\$64,896	\$66,845
Transfer to Special Aid Funds	\$50,000	\$50,000
TOTAL COST	\$114,896	\$116,845

Transfers and Debt Service Budget (Continued)

Type (9901)	2024-25 Budget	Projected 2025-26 Budget
Annual payments on serial bonds issued to fund past capital building projects		
• Bonds Issued 2016	374,463	372,863
• Bonds Issued 2021	622,400	627,400
• Bonds Issued 2021 (Refunding of 2009 Bonds)	137,025	135,675
• BAN Re-Issued 6/15/2025	621,600	595,854
Total Principal & Interest Payments	\$1,755,488	\$1,731,792
• Capital Outlay Budget	\$100,000	\$100,000
Total Debt Service Budget	\$1,855,488	\$1,831,792

*1.3% Decrease over 2024-25 Budget



Transportation Budget

Transportation Staffing (Current)

Staff	Full-Time Equivalents (FTEs)
Transportation Director	1.0
Mechanics	2.0
Head Bus Driver	1.0
Drivers	15.0
Bus Attendant	3.5
Total Transportation Staff	22.5

Transportation Services (as of 2.24.25)

Transportation Category (5510)	2024-25 Budget	Projected 2025-26 Budget
Staff and Support	838,500	860,420
Contractual (includes Nurse Services)	56,560	62,651
Insurance	41,392	50,000
Supplies	22,699	23,154
Parts	21,016	21,436
Fuel	116,080	113,293
BOCES Transportation	7,500	6,500
SUBTOTAL Transportation	\$1,103,747	\$1,137,454

Transportation Services (as of 2.24.25)

Garage Building Category (5530)	2024/25 Budget	Projected 2025-26 Budget
Contractual	10,559	10,770
Utilities	22,059	22,000
Insurance	6,073	5,000
Supplies	3,152	3,216
SUBTOTAL Garage Building	\$41,843	\$40,986
TOTAL TRANSPORTATION AND GARAGE	\$1,145,590	\$1,178,440

**2.87% Increase over 2024-25 Budget*

Transportation Services (as of 2.25.24)

*Benefits Estimate	Salary (from previous slides)	Benefits	%
	860,420	387,189	45.00%

Budget Category	Amount	Transportation	% of Budget
Transportation	1,178,440	1,178,440 (without benefits)	100%
Projected 2025-2026 Budget Expense	23,473,995	1,565,629 (with benefits estimate*)	6.7%

- Per pupil costs (in-district, outside placements, private/parochial): \$1,520 in 2024-2025 (757 students); \$1,610 in 2025-2026 (732 students)



Instruction Budget

Instruction – District Wide

Category (2110)	Amount
Charter School Tuition [2110]	122,000
Textbook Purchase [2110]	29,500
District Wide Initiatives [2110]	22,500
C.O.P. Security [2110]	170,000
Copy Center Supplies [2110]	20,000
TOTAL	364,000

Elementary Instructional Focus for 2025-26

- Added 1.0 FTE of Reading Support
- Added .5 FTE of Math Support
- Transition to 2 full day Pre-Kindergarten classes

Elementary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades K-5 Teachers (classroom [18.0], academic intervention [3.6], special areas [4.5], PreK [2.0])	28.1
Paraprofessionals (teacher aides [8.3], office clerk [1.0])	9.3
Library	1.0
ESOL	1.0

Student Enrollment: 292 (actual 2024-2025 as of BEDS Day – October 2, 2024)

Elementary Instructional Budget *(as of 2.24.25)*

Category (2110-2630)	Amount
Grades K-5 Teaching Staff [2110]	1,515,000
Paraprofessionals (Teacher Assistants, Teacher Aides, Office Clerks) [2110]	186,500
Substitute Teachers, Paraprofessional Substitutes, Tutors [2110]	114,500
Supplies and Equipment [2110]	40,500
Contractual (conference, student admissions, assemblies, and repairs) [2110]	5,483
Textbooks [2110]	3,149
Library (Librarian and Paraprofessional salaries) [2610]	68,000
Library (Books & Supplies) [2610]	3,959
SUBTOTAL	1,937,091
Estimation of Benefits for Discussion Purposes	765,675
TOTAL	2,702,766

Secondary Instructional Staffing

Staff	Full-Time Equivalents (FTEs)
Grades 7-12 Teachers (core and elective [28.1], Interventionist [1.6], Six Grade Teachers [2.8], TOSA, [1],Teacher Center Director [0.4])	33.9
Paraprofessionals (Teacher Aides [3.00], Building Level Support [1.0], and Office Clerk [1.0])	5.00
Librarian	1.0

Student Enrollment: 368 (actual 2024-2025 as of BEDS Day – October 2, 2024)

Secondary Instructional Budget (as of 2.24.25)

Category (2110-2630)	Amount
Grades 6-12 Teaching Staff [2110]	2,070,000
Paraprofessionals (Teacher Aides, Student Behavioral Assistant, Office Clerk, Security Worker) [2110]	90,000
Substitute Teachers and Tutors [2110]	148,700
Supplies and Equipment [2110]	62,487
Contractual (conference, student admissions, assemblies, and repairs) [2110]	13,478
Textbooks [2110]	4,123
Library (Librarian and Paraprofessional salary) [2610]	67,500
Library (Books, Supplies, Equipment, Contractual) [2610]	6,374
SUBTOTAL	2,462,662
Estimation of Benefits for Discussion Purposes	972,000
TOTAL	3,434,662

Instruction: Elementary and Secondary (as of 2.24.25)

Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	11,757,190	4,399,753	37,4%
Proposed Base Budget – 2025-2026	23,473,995	6,137,428	26.2%
		With Benefits Estimate	

Instruction: Administration & Curriculum

Staff	Full-Time Equivalents (FTEs)
Administrators: Building Principals, Assistant Principals	4.0
Secretarial Support	2.0
Curriculum Leaders (stipends)	12 positions earning stipends

Instruction: Administration & Curriculum

Category (2010 - 2330)	Amount
Administration and Improvement (administrative and school secretary salaries) [2020]	547,383
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	122,033
Conference, Supplies, and Contractual [2010-2070]	32,983
Teaching-Special Schools [2330]	18,014
SUBTOTAL	720,413
Estimation of Benefits for Discussion Purposes	246,322
TOTAL	966,735

Instruction: Administration & Curriculum

Budget for Analysis Purposes	Amount	Administration and Curriculum Expenses	% of Budget
Instruction	11,757,190	720,413	6.1%
Proposed Base Budget – 2025-2026	23,473,995	966,735	4.1%
		With Benefits Estimate	

Instruction: Special Education

Contractual: Tuitions

- Outside Placements: 5 students projected for 2025-2026
 - Holy Childhood, Kessler Center, Mary Cariola, Crestwood Children's Center
 - Tuition and 1:1 aides if required
 - Other related services if required
- Public School Tuitions: 2 Students projected for 2025-2026
 - Churchville Chili Central School District
 - Tutoring by Rochester City School District (hospitalizations, incarcerations, etc.)

Contractual: Medicaid and STAC Reporting

Equipment and Supplies

Conferences

Instruction: Special Education

- 84 students receive in-district program services
 - 39 students in grades K-5
 - 17 students in grades 6-8
 - 28 students in grades 9-12
- 9 preschool students (ages 3-5) receiving services through CPSE

Instruction: Special Education Staffing

Staff	Full-Time Equivalents (FTEs)
Pupil Personnel Services Director	1.0
Special Education Teachers	11.5
Teacher Aides	5.7
Secretary (PPS Office)	1.0

Instruction: Programs for Students with Disabilities

Category (2250)	Dollar Amount
Instruction	
Pupil Personnel Services Director, Teachers, Paraprofessionals, Tutors, and Substitutes (salary only)	1,086,000
Supplies and materials	2,680
Contracted services	80,027
Tuitions paid to other schools	342,000
SUBTOTAL	1,510,707
Estimation of Benefits for Discussion Purposes	488,700
TOTAL	1,999,407

Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Students with Disabilities Expenses	% of Budget
Instruction	11,757,190	1,505,707	12.8%
Proposed Base Budget – 2025-26	23,473,995	1,999,407	8.5%

With Benefits Estimate

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
LPN	2.0

Instruction: Pupil Personnel Services

Category (2810 - 2815)	Amount	
Instruction		Benefits
Guidance (Counselor and Secretary), Health Services (School Nurses) - salaries only [2810, 2815]	356,775	160,549
Guidance (Supplies & Conference) [2810]	1,166	
Health Services (Contractual & Supplies) [2815]	90,343	
TOTAL	448,284	

Category (2820 - 2825)	Amount	Benefits
Psychologist and Social Workers [2820, 2825]	192,500	86,625
Supplies and materials [2820, 2825]	4,490	
TOTAL	196,990	

Instruction: Pupil Personnel Services

Budget for Analysis Purposes	Amount	Pupil Personnel Services Expenses	% of Budget
Instruction – Counseling, School Psychology, Social Work, Nursing	11,757,190	645,274	5.5%
Proposed Base Budget – 2025-2026	23,473,995	892,448	3.8%

With Benefits Estimate

Instruction: Co-curricular

- Advisors
 - 34 High School, 10 Middle School, and 17 Elementary
- Chaperones
- Graduation Expenses
- Supplies

Instruction: Co-Curricular

Category [2850]	Amount
Advisors [2850]	129,374
Chaperones (co-curricular events) [2850]	6,977
Contractual (graduation expenses, academic competitions, and drama production) [2850]	7,918
Supplies [2850]	5,064
TOTAL	149,333

Instruction: Interscholastic Sports

- Coaches
 - 9 Modified, 2 Modified A, 5 Junior Varsity, 14 Varsity, 5 Assistant Coaches, and 2 Intramural Coaches (for four sports)
 - E-Sports (Fall and Spring Seasons)
- 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]	153,291
Athletic Director [2855]	35,000
Chaperones and Time Clock [2855]	25,000
Officials, Trainers, and Lifeguards [2855]	41,837
Supplies, Equipment, and Uniforms [2855]	25,613
Event Fees, Memberships, and Conference/Workshops [2855]	18,320
TOTAL	299,061

Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular Expenses	% of Budget
Instruction	11,757,190		
Interscholastic Sports		299,061	
Co-Curricular		149,333	
TOTAL		448,394	3.8%
Proposed Base Budget – 2025-2026	23,473,997	448,394	1.9%

Instruction: Technology

Staff	Full-Time Equivalents (FTEs)
Network Administrator	1.0
Instructional Technology Specialist	0.2
Microcomputer Maintenance Technician	1.0

Instruction: Technology

Category (2010 - 2330)	Amount
Technology (Network Administrator, Instructional Technology Specialist & Microcomputer Maintenance Technician salaries) [2630]	147,969
Technology (Hardware/Software) [2630]	20,666
District Security Camera Budget [2630]	35,000
Supplies, and Contractual [2630]	12,757
SUBTOTAL	216,392
Estimation of Benefits for Discussion Purposes	66,586
TOTAL	282,978

Instruction: Technology

Budget for Analysis Purposes	Amount	Technology Expenses	% of Budget
Instruction	11,757,190	216,392	1.8%
Proposed Base Budget – 2025-2026	22,473,995	282,978	1.3%

With Benefits Estimate

Instruction: BOCES Budget

(as of 2.24.25)

Category	Amount
Curriculum & Staff Development [2010]	\$137,887
In-Service Training [2070]	\$10,462
Instruction [2110]	\$327,593
Special education [2250]	\$1,600,000
Occupational education [2280]	\$496,290
Smart Schools & EPE [2330]	\$26,865
Library Media [2610]	\$56,075
Computer Instruction [2630]	\$781,932
Guidance Systems [2810]	\$7,532
Interscholastic Athletics [2855]	\$7,621
TOTAL	\$3,452,257

Instruction: BOCES Budget

Budget for Analysis Purposes	Amount	BOCES Expenses	% of Budget
Instruction	11,757,190	3,452,257	29.4%
Proposed Base Budget – 2025-26	22,473,995	3,452,257	15.4%
		With Benefits Estimate	

Instruction: BOCES Budget

Category	Description
Curriculum	<ul style="list-style-type: none">• Curriculum development 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
Special Education	<ul style="list-style-type: none">• Self-Contained Classrooms• Related Services• Assistive Tech• Interpreting Services• Music Therapy• OT/PT• Services for the Deaf/Blind• Work-Based Learning & Career Planning

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)• Student College/Career Readiness Application• My Learning Plan• Emergency contact system• Internet access• Data warehousing• Finals site (website)• Telecommunications• Computer Purchases

Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	1,081,783
Social Security / FICA [9030]	741,956
Worker's Compensation [9040]	107,277
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	3,699,675
Other Benefits [9089]	55,400
TOTAL	5,709,151

Employee Benefits

Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	5,709,151	5,709,151	100%
Proposed Base Budget – 2025-26	22,473,995	5,709,151	25.4%

Major Expense Assumptions – 2025-2026

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
 - Teachers' Retirement System – 9.53% Increase
 - Employees' Retirement System – 16.5% Increase
 - Health, Dental, Vision – 10% Increase
- Debt Service from schedule
- BOCES Budget – 3-14% increases in various categories
- Contractual, materials and supplies – 2% Increase

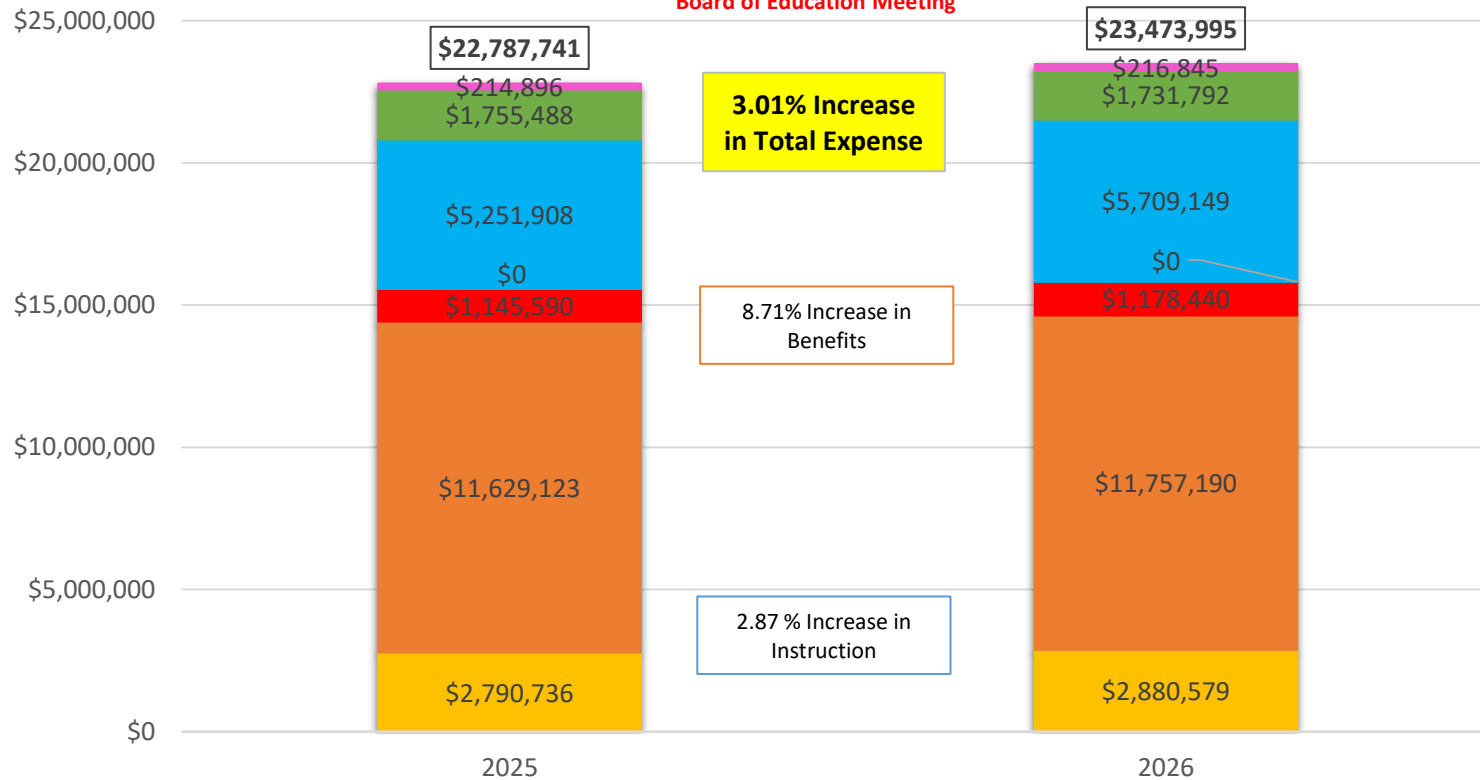
2025-2026 Proposed Budget

SUMMARY OF APPROPRIATIONS

	Actual Expenditures 2023-24	Adopted Budget 2024-25	2.24.25 Projected Expense 2025-26	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,774,093	2,790,736	2,880,579	89,843	3.22%
Instruction	10,809,986	11,629,123	11,757,190	128,067	1.10%
Pupil Transportation	1,205,423	1,145,590	1,178,440	32,850	2.87%
Employee Benefits, Transfers, Debt	4,690,043	5,251,908	5,709,149	457,241	8.71%
Community Services	0	0	0	0	0.00%
Debt Services	1,549,527	1,755,488	1,731,792	(23,696)	-1.35%
Transfers to School Lunch	62,400	64,896	66,845	1,949	0.00%
Transfers to Capital	100,000	100,000	100,000	0	0.00%
Transfers to Special Aid	35,436	50,000	50,000	0	0.00%
TOTAL	\$21,226,908	\$22,787,741	\$23,473,995	\$686,254	3.01%

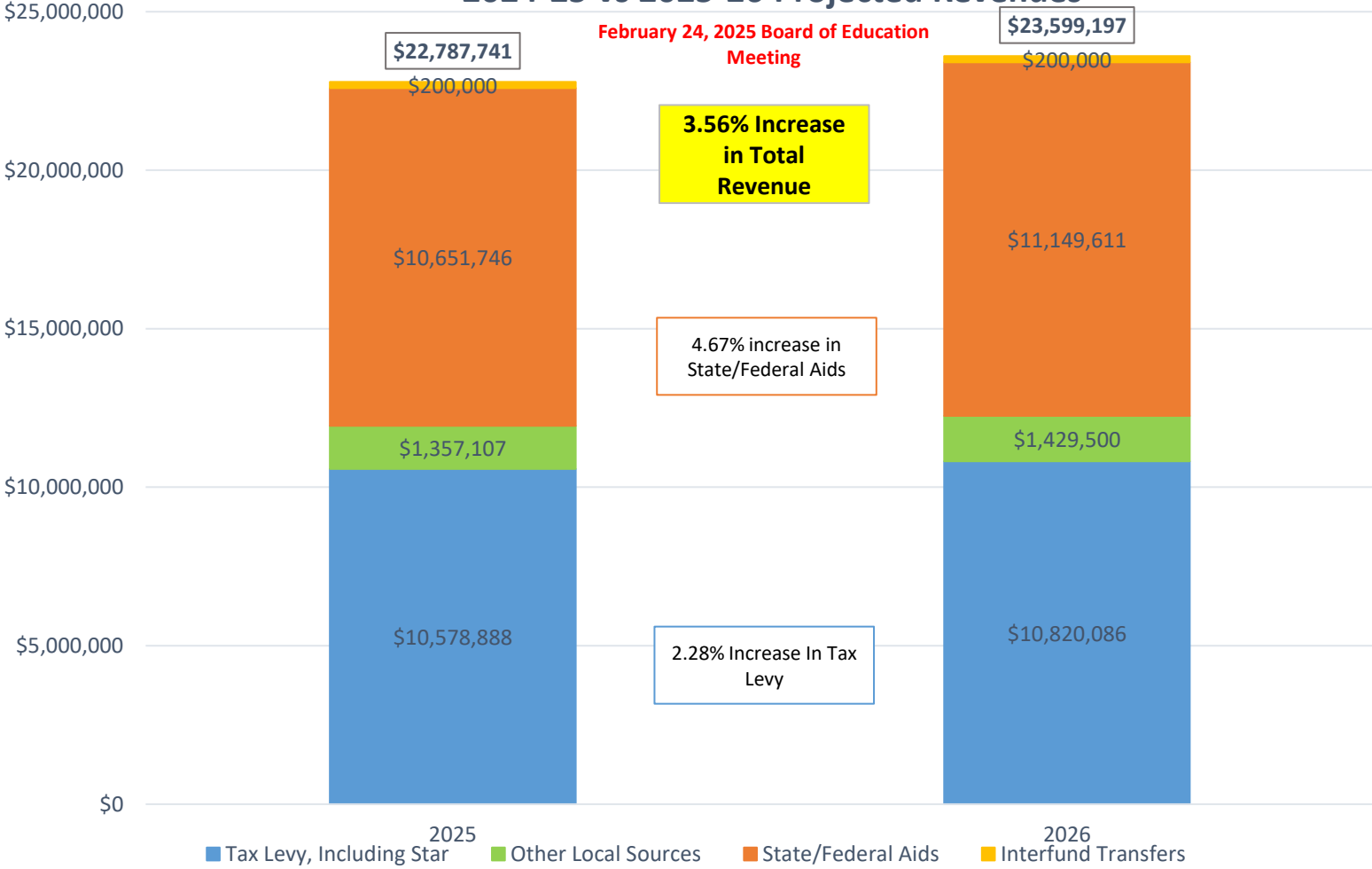
2024-2025 vs 2025-2026 Projected Expenses

February 24, 2025
Board of Education Meeting



- 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

2024-25 vs 2025-26 Projected Revenues



Major Revenue Assumptions – 2025-2026

- Increase in State Aid by 2%
 - *Update: Governor's Budget – 6.86% Increase in foundation aid over 2024-25 school Year*
- Allowable levy growth (tax levy limit) was projected at 2.28% at the November 27th Finance Committee Meeting
 - Tax Base Growth Factor released by the Department of Taxation and Finance December 2024 - increased from a projected 1.0010 to 1.0043 for Wheatland-Chili.
 - Over the last 12 months the CPI increased by 3% (as reported from January 2024 to January 2025 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
 - Tax Levy Limit increased to 2.61% - \$10,854,997.
 - This budget was built using 2.28% - \$10,810,565

What is our starting point based upon the budget variables?

- The ability to raise additional revenue is limited by tax levy limit.
- Using a tax levy of 2.28% and 6.86% increase in Foundation aid, we begin the process with \$125,202 surplus
- The amount of the difference will change as we learn more:
 - Further consideration from the Board as to an increase in the levy per the now published 2024 tax-based growth factor.
 - Revenues are better defined through our final tax levy limit and state aid numbers.

2025-26 Budget Development Process

- March 24, 2025
- Review of Draft Budget