



Wheatland-Chili Central Schools 2025-2026 Budget Development

Review of Draft Budget

Board of Education Meeting

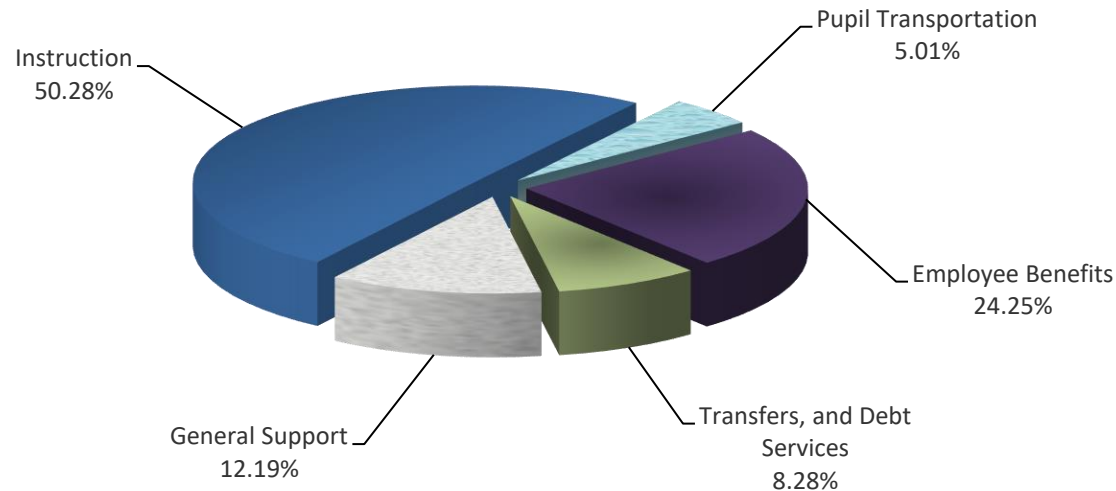
March 24, 2025

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

2025-2026 Proposed Budget						
SUMMARY OF APPROPRIATIONS						
	Actual Expenditures 2023-24	Adopted Budget 2024-25	2.24.25 Projected Expense 2025-26	3.24.25 Projected Expense 2025-26	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,774,093	2,790,736	2,880,579	2,870,527	79,791	2.86%
Instruction	10,809,986	11,629,123	11,757,190	11,837,659	208,536	1.79%
Pupil Transportation	1,205,423	1,145,590	1,178,440	1,178,440	32,850	2.87%
Employee Benefits, Transfers, Debt	4,690,043	5,251,908	5,709,149	5,709,148	457,240	8.71%
Community Services	0	0	0	0	0	0.00%
Debt Services	1,549,527	1,755,488	1,731,792	1,731,792	(23,696)	-1.35%
Transfers to School Lunch	62,400	64,896	66,845	66,845	1,949	0.00%
Transfers to Capital	100,000	100,000	100,000	100,000	0	0.00%
Transfers to Special Aid	35,436	50,000	50,000	50,000	0	0.00%
TOTAL	\$21,226,908	\$22,787,741	\$23,473,995	\$23,544,411	\$756,670	3.32%

Summary by Function – 2025-2026



2024-25 Summary by Function

- 50.97% - Instruction
- 12.26% - General Support
- 5.04% - Pupil Transportation
- 23.08% Employee Benefits
- 8.66% Transfers and Debt Service


General Support

	2024-25 Proposed Budget	2025-26 Proposed Budget
Board of Education	\$50,708	\$65,414
Central Administration	\$320,462	\$326,956
Central Services	\$198,623	\$224,739
Facility Operations	\$1,290,569	\$1,247,244
Finance	\$386,900	\$423,634
Personnel/Public Information Services	\$201,468	\$213,139
Special Items	\$342,006	\$369,401
Grand Total	\$2,790,736	\$2,870,527




Modifications to General Support Budget in 2025-26

- *Addition of monies to support new Monroe County Board of Election Requirements*
- *Additional funds allocated to cover 15% increase in insurance premiums*
- *Funds allocated to bring full time PR Specialist back to district from BOCES*
- *Removal of \$40k from Facilities budget – Roofing to be completed in Capital Project*



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

	2024-25 Proposed Budget	2025-26 Proposed Budget
Administrative & Improvement	\$660,797	\$702,399
BOCES	\$3,294,593	\$3,373,726
Co-curricular	\$145,563	\$149,333
Districtwide	\$318,487	\$364,000
Guidance	\$218,143	\$138,741
Health Services	\$301,250	\$309,543
Instruction	\$4,380,911	\$4,399,920
Interscholastic Sports	\$270,362	\$299,061
Library	\$153,131	\$145,833
Psychologists	\$90,423	\$112,461
Social Workers	\$165,480	\$84,529
Special Education	\$1,403,483	\$1,523,707
Teaching – Special Schools	\$17,955	\$18,014
Technology	\$208,545	\$216,392
Grand Total	\$11,629,123	\$11,837,659



Modifications to Instruction Budget: District Wide, Elementary & Secondary, Administrative, Special Education, Pupil Personnel Services, Interscholastic Sports, Co-Curricular, Library, Technology, BOCES in 2025-2026

- *Addition of 0.5 Math Interventionist*
- *Addition of 1.0 Reading Teacher (replaced Teaching Assistant) Position filled in 2024-2025*
- *Addition of 0.5 Pre-K Classroom Teacher – Half day converted to full day in 2025-26*
- *Addition of 0.5 Pre-K Classroom Teacher Aide – Half day converted to full day in 2025-26*

Transportation

	2024-25 Proposed Budget	2025-26 Proposed Budget
BOCES	\$7,500	\$6,500
Bus Garage	\$41,843	\$40,986
Contracted Services	\$56,560	\$62,651
Fuel	\$116,080	\$113,293
Insurance	\$41,392	\$50,000
Salary	\$838,500	\$860,420
Supplies	\$43,715	\$44,590
<i>Grand Total</i>	\$1,145,590	\$1,178,440




Modifications to Transportation Budget in 2025-26

- *Contractual salary increases & standard increases to supply and contractual lines*

Benefits

	2024-25 Proposed Budget	2025-26 Proposed Budget
Health Insurance	\$3,311,223	\$3,699,672
Life Insurance	\$3,060	\$3,060
Unemployment	\$20,000	\$20,000
Worker's Compensation	\$83,045	\$107,277
Retirement	\$1,068,804	\$1,081,783
Social Security/FICA	\$710,431	\$741,956
Other Benefits	\$55,345	\$55,400
<i>Grand Total</i>	\$5,251,908	\$5,709,148



Modifications to Benefits Budget in 2025-26

- *10.0% Projected Increase to Health Insurance Premiums*
 - *Budget reflects costs of actual plans our staff members are currently in*
- *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

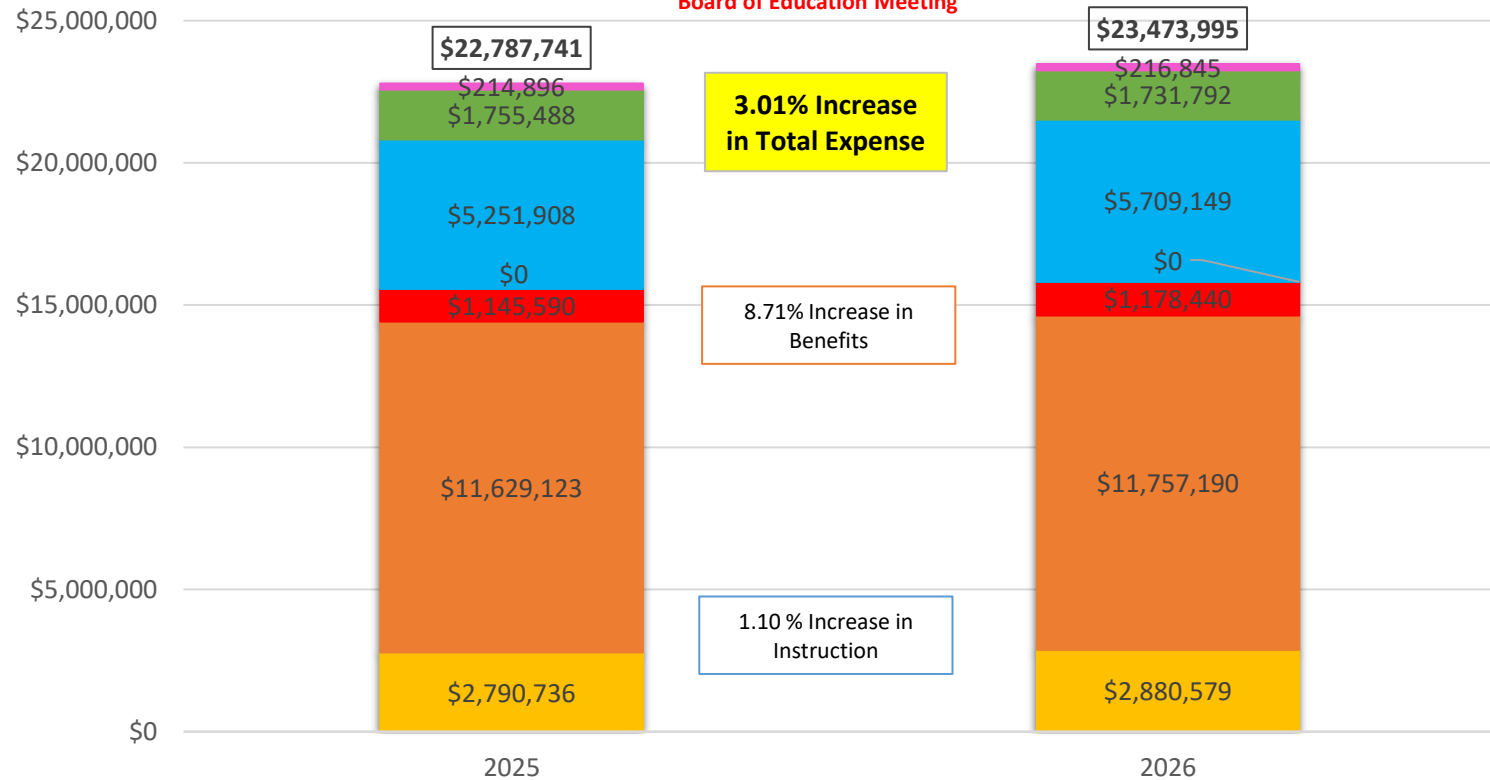
	2024-25 Proposed Budget	2025-26 Proposed Budget
Interfund Transfer – Debt Service	\$1,755,488	\$1,731,792
Interfund Transfer – Special Aid	\$50,000	\$50,000
Interfund Transfer – Capital Fund	\$100,000	\$100,000
Interfund Transfer – School Lunch	\$64,896	\$66,845
Grand Total	\$1,970,384	\$1,948,637

Modifications to Transfers & Debt Service Budget in 2024-25

- *\$24k decrease to Debt Service Budget*
 - *Offset by equal increase in Building aid*
 - *Debt service obligation remains flat*

2024-2025 vs 2025-2026 Projected Expenses

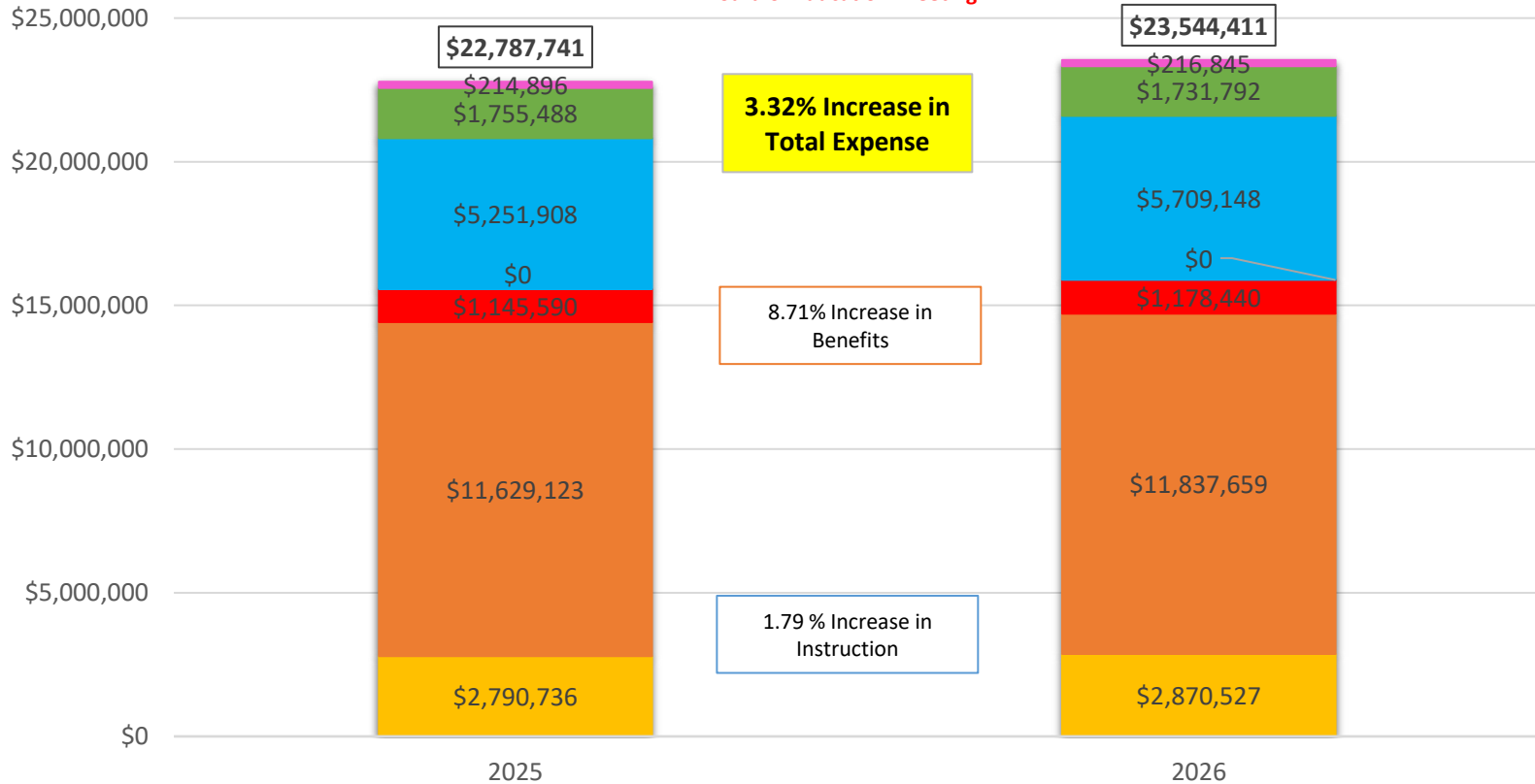
February 24, 2025
Board of Education Meeting



- 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

2024-2025 vs 2025-2026 Projected Expenses

March 24, 2025
Board of Education Meeting

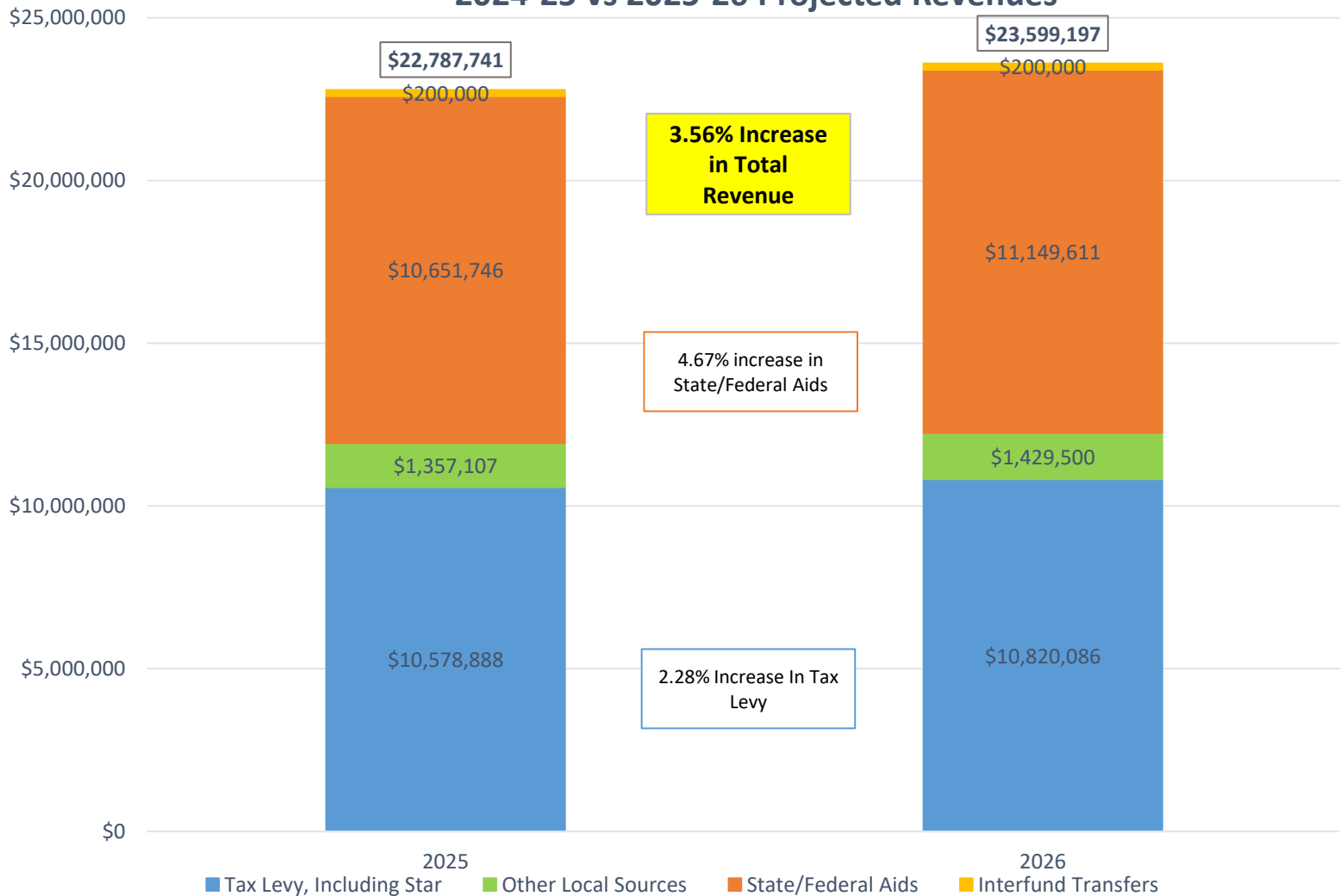


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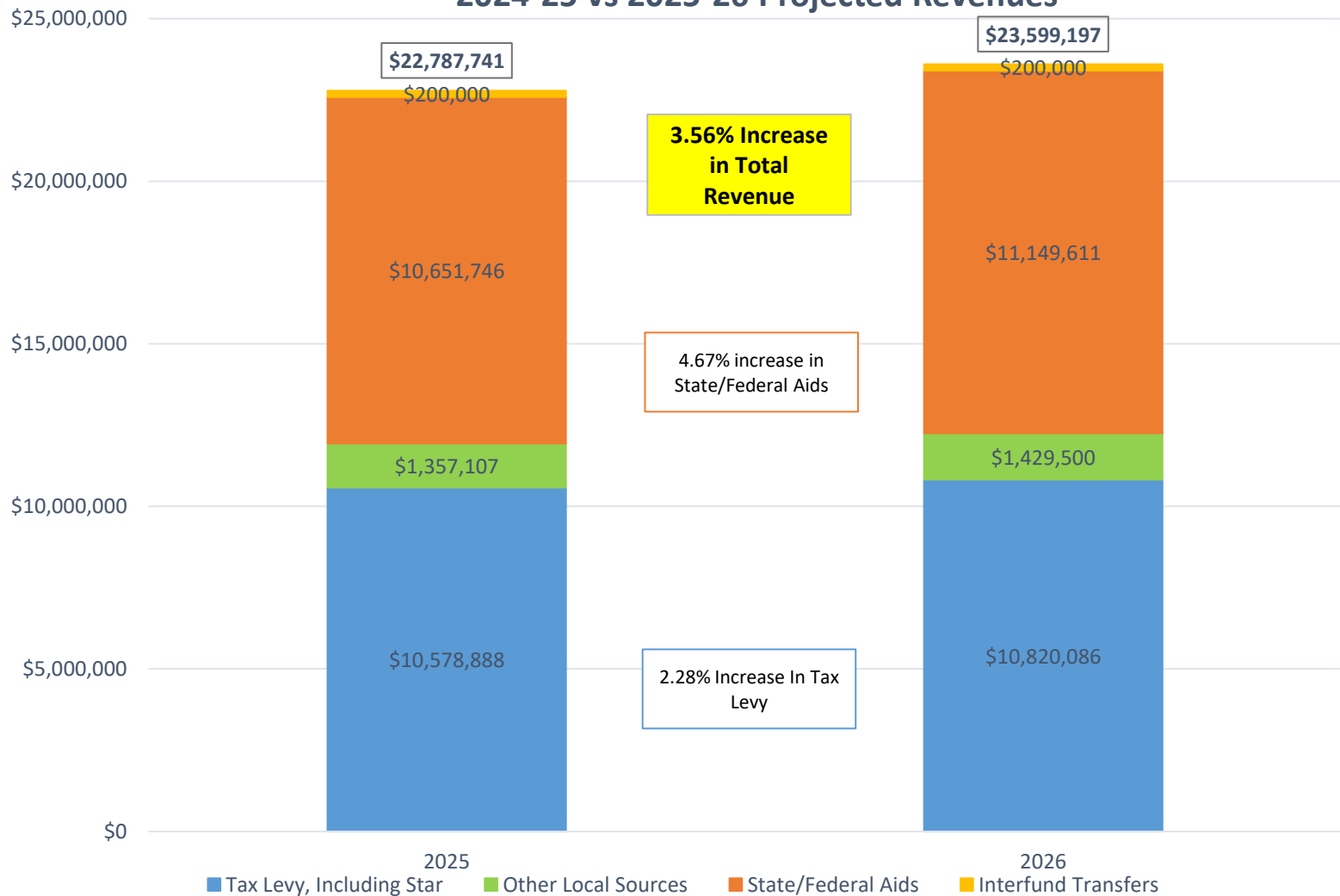
February 24, 2025 Board of Education
Meeting

2024-25 vs 2025-26 Projected Revenues



March 24, 2025 Board of Education
Meeting

2024-25 vs 2025-26 Projected Revenues



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.
- *Update as of 3.24.25*
 - *Adjustment to Special Education /Private Parochial placements*
 - *Minor changes to BOCES Budgets*
 - *Anticipated revenues exceed expenditure by \$54,786*
 - *Recommendation to allocate towards negotiated minimum wage increase for PSRP & BDCCW*

2025-2026 Budget Development Process

- April 21, 2025
- Adoption of Proposed Budget