The background features a large, light blue watermark of the Wheatland-Chili Schools logo. The logo consists of the letters 'W', 'C', and 'S' in a serif font, with a laurel wreath encircling the letters. The text is centered and reads:

# Wheatland-Chili Central Schools 2026-2027 Budget Development

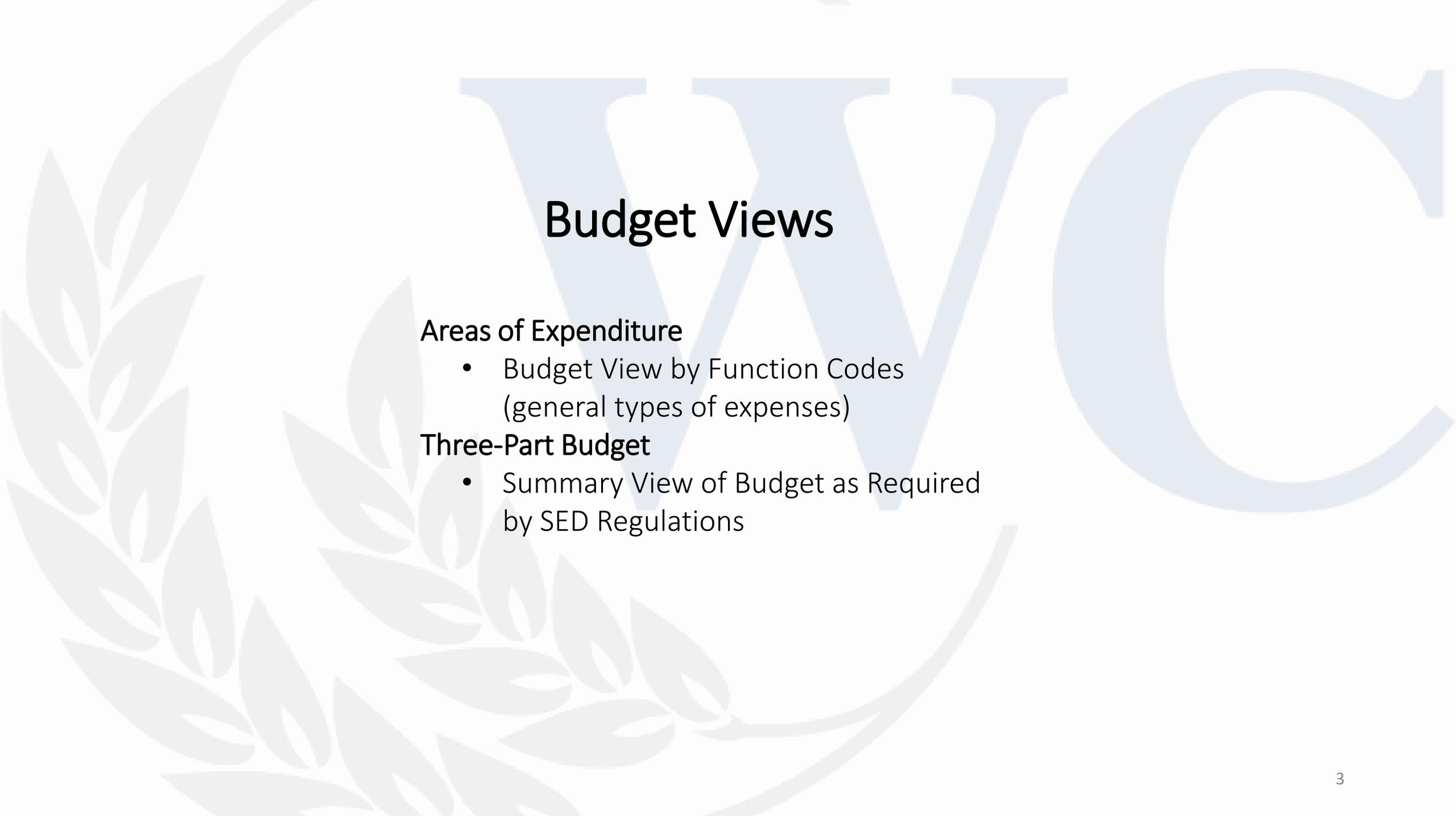
General Support (including Facilities), Transfers, Debt Service, Transportation

**Board of Education Meeting**

**January 26, 2026**

# 2026-2027 Budget Development

Date	Presentation
January 12	Budget Parameters, Staffing & Enrollment Projections
January 26	General Support, Capital/Debt Service, Facilities and Transportation
February 23	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 23	Review Draft Budget
April 20	Budget Workshop
April 20	Adoption of Proposed Budget
May 5 (Tues.)	Budget Hearing and Meet the Candidates Night
May 19 (Tues.)	Budget Vote & School Board Election
June 16 (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)

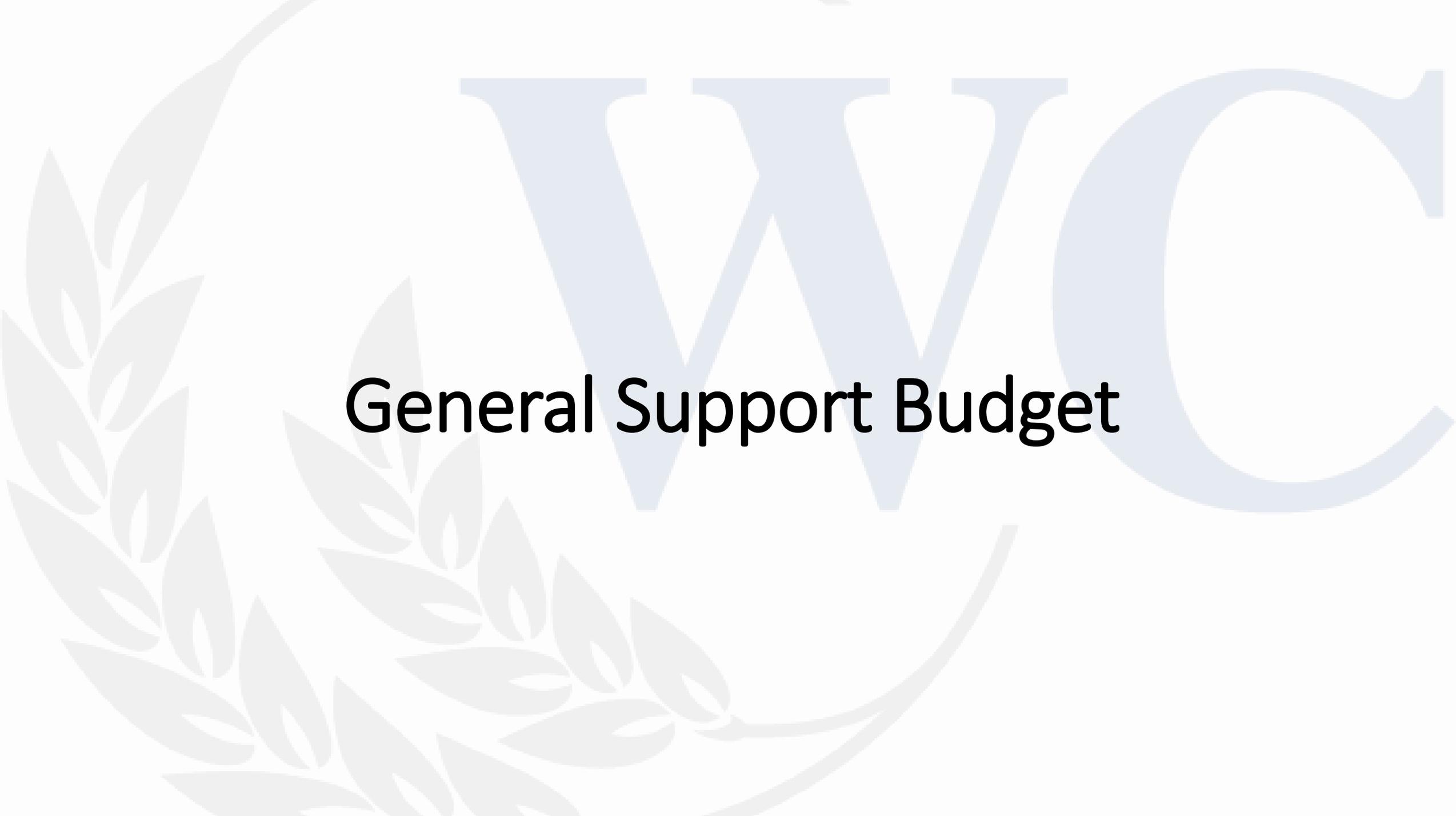
**Expenditure codes** are arranged by functional unit and object of expenditure. **The term function refers to the primary classification and description as to purpose (what was the purpose of the expenditure).** The first four digits identify the function:

- 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
<b>Administrative</b>	Overall general support and management of the operations of the District: <ul style="list-style-type: none"><li>• Board of Education costs</li><li>• Central and school administration</li><li>• Finance (including tax collection, purchasing, legal and auditing expenses)</li><li>• Curriculum development</li><li>• BOCES administrative expenses</li></ul>
<b>Program</b>	Largest portion of all planned expenditures for instruction and support services: <ul style="list-style-type: none"><li>• Instructional, co-curricular, and athletic programs</li><li>• Counseling and health services</li><li>• Pupil transportation</li></ul>
<b>Capital</b>	Costs associated with maintaining facilities and grounds: <ul style="list-style-type: none"><li>• Building and equipment repairs</li><li>• Custodial and maintenance supplies</li><li>• Utilities</li><li>• Debt service</li></ul>

The image features a large, light blue watermark of the letters 'WWC' in a serif font, centered in the background. To the left of the 'W's, there is a light gray laurel wreath. Overlaid on the center of the 'W's is the text 'General Support Budget' in a bold, black, sans-serif font.

# 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	2025-26 Budget	2026-27 Budget
Board of Education / Central Administration (1010-1240)	\$392,370	\$401,629
Finance (1310-1345)	\$423,634	\$418,377
Personnel / Public Information Services (1420-1480)	\$213,139	\$212,253
Facilities Operations (1620-1621)	\$1,257,244	\$1,256,996
Central Services (1670-1680)	\$224,739	\$229,234
Special Items (1910-1999)	\$369,401	\$376,789
<b>TOTAL COST</b>	<b>\$2,880,527</b>	<b>\$2,895,278</b>

*\*0.51% Increase over 2025-26 Budget*

## General Support – Facilities (1.26.26)

Operations (General Support)		
Category (1620 - 1621)	2025-26 Budget	Projected 2026-27 Budget
Building Operations Staff (salaries only)	\$443,010	\$430,361
Utilities <sup>1</sup>	\$329,000	\$332,500
Custodial Supplies/Contractual/Equipment	\$88,598	\$88,581
Liability Insurance	\$2,000	\$2,000
BOCES Health & Safety Coser	\$16,060	\$16,381
<b>SUBTOTAL Operations</b>	<b>\$878,668</b>	<b>\$869,823</b>
Maintenance (General Support)		
Grounds Staff (Salaries Only)	\$168,010	\$172,861
Contracted Repairs and Services	\$147,714	\$149,163
Maintenance Supplies/Equipment	\$62,852	\$65,149
<b>SUBTOTAL Maintenance</b>	<b>\$378,576</b>	<b>\$387,173</b>
<b>TOTAL FACILITIES</b>	<b>\$1,257,244</b>	<b>\$1,256,996</b>

*0.02% decrease over 2025-2026 Budget*

# General Support – Facilities (1.26.26)

*Benefits Estimate	Salary (from previous slide)	Benefits	%
	603,222	271,450	45.00%

Budget Category	Amount	Facilities	% of Budget
General Support	2,895,278	1,256,996 (without benefits)	43.4%
Projected 2026-2027 Budget Expense 1.26.26	25,295,415	1,528,446 (with benefits estimate)	6%

- Cost per square foot (212,166 square feet): \$5.92 in 2026-27 (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	
<b>Total Facilities Staff</b>	<b>11.5</b>	

# Utilities Data by Commodity and Building

Utilities COMMODITY Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	22,358
Gas Heat HS/MS	52,958
Gas Heat TRANS	4,733
	<b>80,049</b>
Electricity TJC	54,335
Electricity HS/MS	120,294
Electricity TRANS	7,130
	<b>181,759</b>
Water / Sewer TJC	12,288
Water / Sewer HS/MS	10,273
Water / Sewer TRANS	747
	<b>23,308</b>

**\$285,116**

Utilities BUILDING Cost Center	3 Year Avg Annual Cost
Gas Heat TJC	22,358
Electricity TJC	54,335
Water / Sewer TJC	12,288
	<b>88,981</b>
Gas Heat HS/MS	52,958
Electricity HS/MS	120,294
Water / Sewer HS/MS	10,273
	<b>183,525</b>
Gas Heat TRANS	4,733
Electricity TRANS	7,130
Water / Sewer TRANS	747
	<b>12,610</b>

**\$ 285,116**

The image features a large, light blue watermark of the letters 'WWC' in a serif font, centered in the background. To the left of the 'W's, there is a light gray laurel wreath. Overlaid on the center of the 'W's is the text 'Transfers & Debt Service' in a bold, black, sans-serif font.

**Transfers & Debt  
Service**

# Transfers & Debt Service Budgets

Type (9901)	2025-26 Budget	Projected 2026-27 Budget
Transfer to School Lunch Funds	\$66,845	\$69,185
Transfer to Special Aid Funds	\$50,000	\$50,000
<b>TOTAL COST</b>	<b>\$116,845</b>	<b>\$119,185</b>

# Transfers and Debt Service Budget (Continued)

Type (9901)	2025-26 Budget	Projected 2026-27 Budget
Annual payments on serial bonds issued to fund past capital building projects		
• Bonds Issued 2016	372,863	375,744
• Bonds Issued 2021	627,400	647,100
• Bonds Issued 2021 (Refunding of 2009 Bonds)	135,675	0
• BAN Renewed June 2025 (5.8M Proj)	595,854	438,475
• BAN Issued July 2025 (11.3M Proj)	0	891,324
<b>Total Principal &amp; Interest Payments</b>	<b>\$1,731,792</b>	<b>2,352,643</b>
• Capital Outlay Budget	\$100,000	\$100,000
<b>Total Debt Service Budget</b>	<b>\$1,831,792</b>	<b>\$2,452,643</b>

*\*33.9% Increase over 2025-26 Budget*

The background features a large, light blue watermark of the letters 'WWC' and a laurel wreath. The wreath is composed of several branches of leaves, curving around the bottom and sides of the 'WWC' text.

# 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
<b>Total Transportation Staff</b>	<b>22.5</b>

# Transportation Services (as of 1.26.26)

Transportation Category (5510)	2025-26 Budget	Projected 2026-27 Budget
Staff and Support	850,920	975,184
Contractual (includes Nurse Services)	43,715	45,300
Insurance	50,000	51,000
Supplies	42,090	42,644
Parts	21,436	21,000
Fuel	113,293	116,000
BOCES Transportation	6,500	6,630
<b>SUBTOTAL Transportation</b>	<b>\$1,127,954</b>	<b>\$1,257,758</b>

# Transportation Services (as of 1.26.26)

Garage Building Category (5530)	2025-26 Budget	Projected 2026-27 Budget
Contractual	10,770	11,000
Utilities	22,000	22,440
Insurance	5,000	5,100
Supplies	3,216	3,265
<b>SUBTOTAL Garage Building</b>	<b>\$40,986</b>	<b>\$41,805</b>
<b>TOTAL TRANSPORTATION AND GARAGE</b>	<b>\$1,168,940</b>	<b>\$1,299,563</b>

*\*11.17% Increase over 2025-26 Budget*

*Projected 2024-25 Budget*

# Transportation Services (as of 1.26.26)

*Benefits Estimate	Salary (from previous slides)	Benefits	%
	975,184	438,833	45.00%

Budget Category	Amount	Transportation	% of Budget
Transportation	1,299,563	1,299,563 (without benefits)	100%
Projected 2026-2027 Budget Expense	23,295,415	1,738,395 (with benefits estimate*)	6.1%

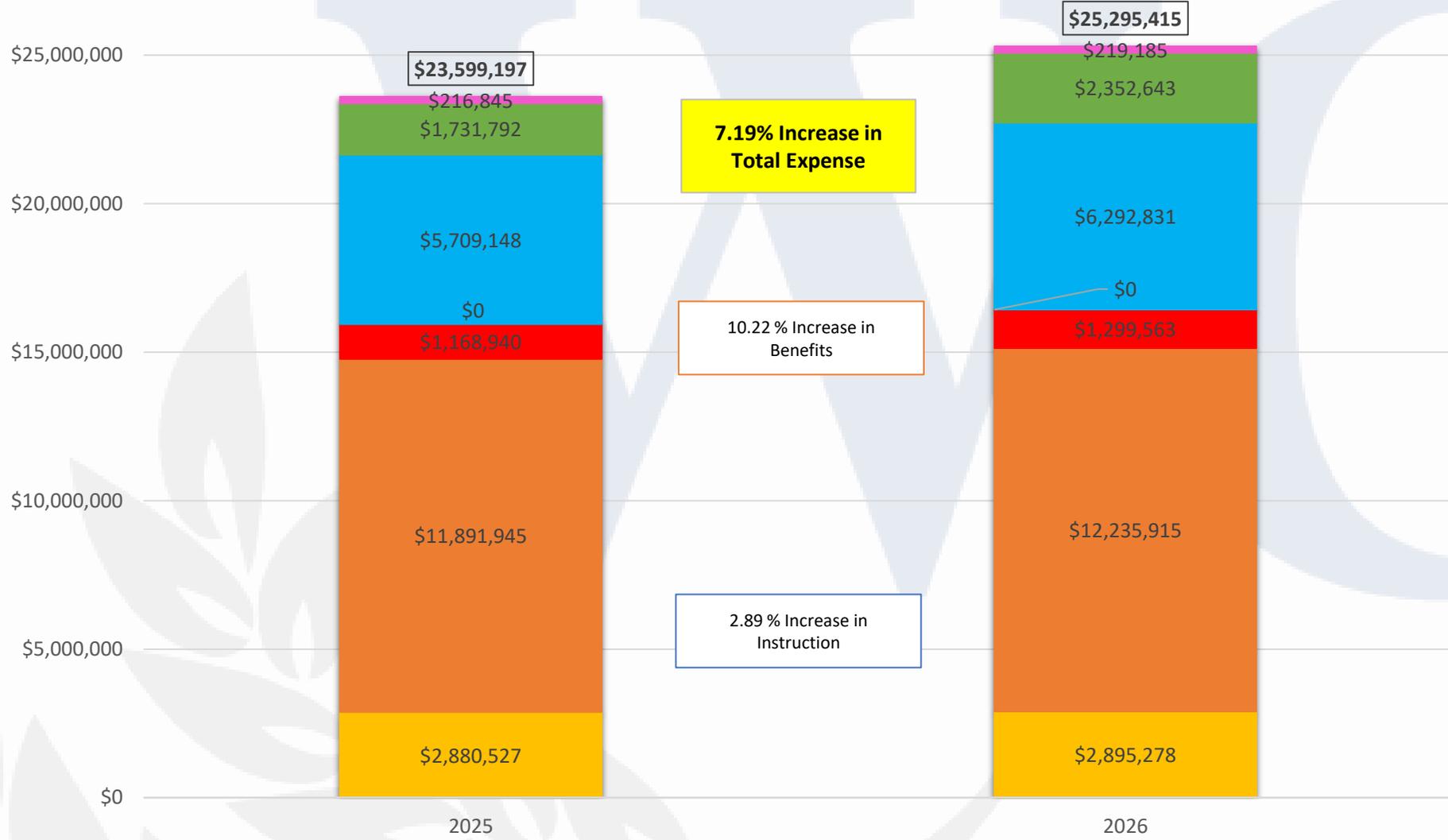
- Per pupil costs (in-district, outside placements, private/parochial): \$1,610 in 2025-2026 (732 students) \$1,742 2026-2027 (746 students)

# Major Expense Assumptions – 2026-2027

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
  - Teachers' Retirement System – 8.75% Increase
  - Employees' Retirement System – 17% Increase
  - Health, Dental, Vision – 12% Increase
- Debt Service from schedule
- BOCES Budget – 2% in various categories
- Contractual, materials, and supplies – 2% Increase

<b>2026-2027 Proposed Budget</b>					
<b>SUMMARY OF APPROPRIATIONS</b>					
	<b>Actual Expenditures 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>1.26.26 Projected Expense 2026-27</b>	<b>Adopted vs. Projected Expense Variance Amount</b>	<b>% Variance</b>
<b>General Support</b>	2,713,363	2,880,527	2,895,278	14,751	0.51%
<b>Instruction</b>	11,196,968	11,891,945	12,235,915	343,970	2.89%
<b>Pupil Transportation</b>	1,413,498	1,168,940	1,299,563	130,623	11.17%
<b>Employee Benefits, Transfers, Debt</b>	4,931,312	5,709,148	6,292,831	583,683	10.22%
<b>Community Services</b>	0	0	0	0	0.00%
<b>Debt Services</b>	1,774,132	1,731,792	2,352,643	620,851	35.85%
<b>Transfers to School Lunch</b>	64,584	66,845	69,185	2,340	0.00%
<b>Transfers to Capital</b>	1,056,231	100,000	100,000	0	0.00%
<b>Transfers to Special Aid</b>	44,466	50,000	50,000	0	0.00%
<b>TOTAL</b>	<b>\$23,194,554</b>	<b>\$23,599,197</b>	<b>\$25,295,415</b>	<b>\$1,696,218</b>	<b>7.19%</b>

## 2025-2026 vs 2026-2027 Projected Expenses

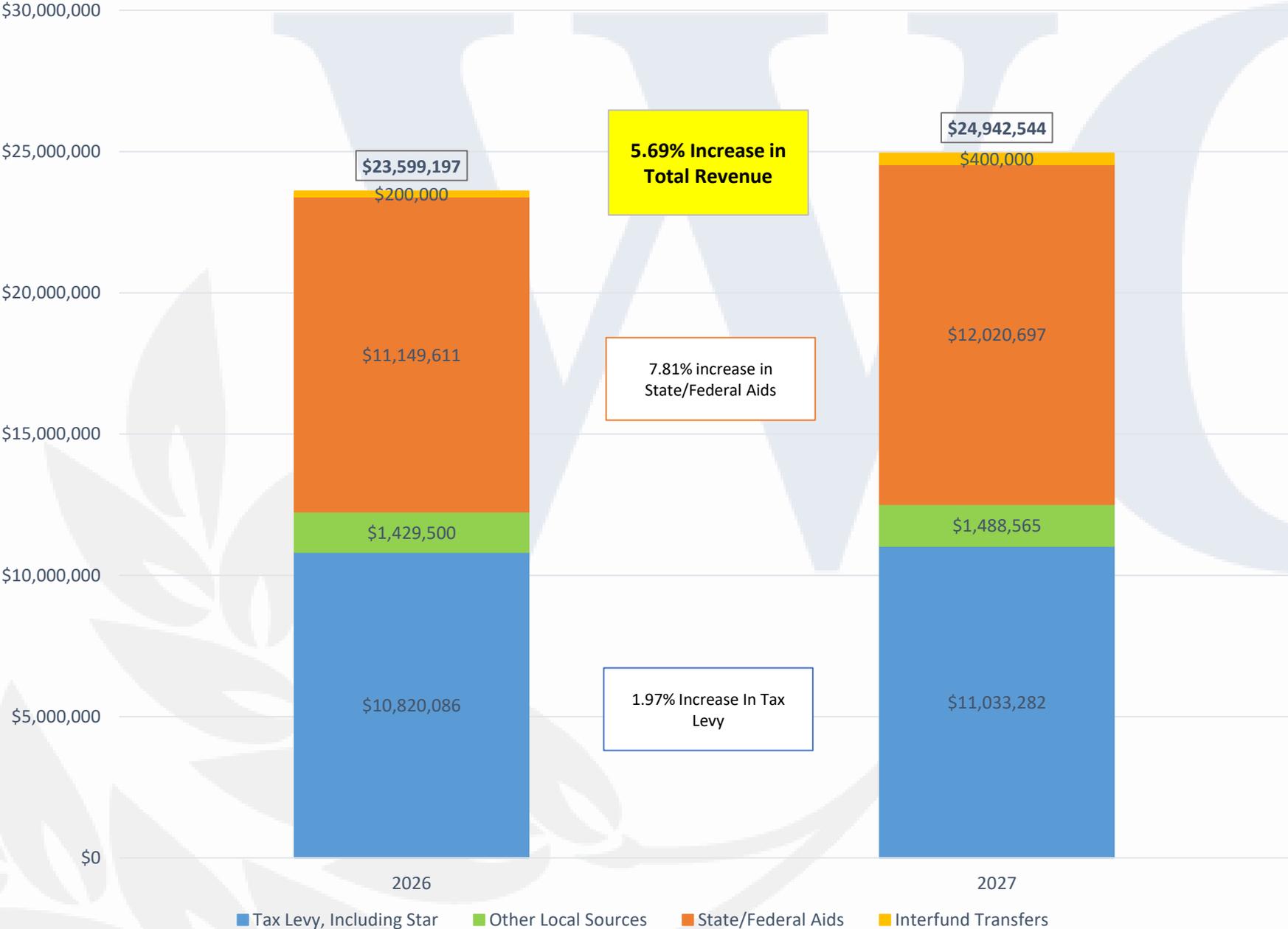


- 1000-1999 General Support
- 2000-2999 Instruction
- 5000-5999 Transportation
- 6000-8999 Community Service
- 9000-9099 Employee Benefits
- 9700-9799 Debt Service
- 9900-9999 Interfund Transfers

# Major Revenue Assumptions – 2026-2027

- Increase in State Aid by 2.0%
  - **Governor's Budget Released – 1.20.26 – 1% Increase – Reduction of \$57,285 from 1.12.26 Budget Presentation**
    - *NOTE: 2025-26 Foundation Aid Increase was over 8% higher than what was received in 2024-25*
- Allowable levy growth (tax levy limit) was projected at 2.07% before exclusions at the November 17<sup>th</sup> Finance Committee Meeting
  - Tax Base Growth Factor released by the Department of Taxation and Finance 12/17/25 - decreased from a projected 1.0010 to 1.0000 for Wheatland-Chili.
  - Over the last 12 months the CPI increased by 2.7% (as reported through November 2025 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
  - New levy limit now projected at 1.97%.
    - **No Changes as of 1.26.26**
- **Increased Reserve Use from \$200k to \$400k**

### 2025-26 vs 2026-27 Projected Revenues



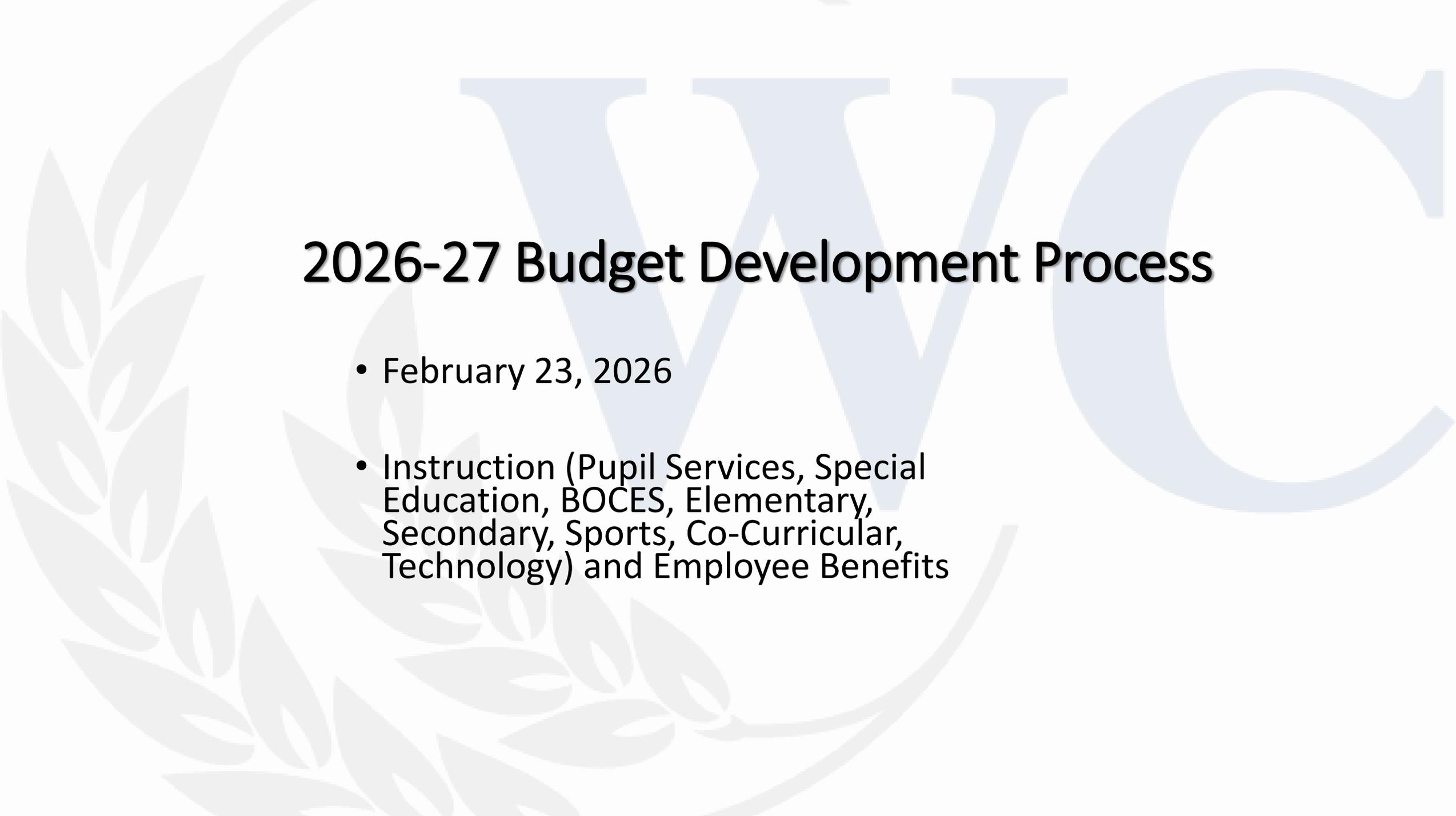
**5.69% Increase in Total Revenue**

7.81% increase in State/Federal Aids

1.97% Increase In Tax Levy

# 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 1.97% and 1% increase in Foundation aid, we begin the process with \$352,871 deficit
- The amount of the difference will change as we learn more:
  - Expenditures will become more accurate as we review the remaining areas of the budget
  - Revenues are better defined through our final tax levy limit and state aid numbers.

The background features a large, light blue watermark of the WVCO logo. The logo consists of the letters 'WVCO' in a serif font, with a laurel wreath encircling the letters. The wreath is composed of several leaves on the left side, curving around the bottom and right sides of the text.

# 2026-27 Budget Development Process

- February 23, 2026
- Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits