

# Wheatland-Chili Central Schools 2026-2027 Budget Development

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

**Board of Education Meeting**  
**February 23, 2026**

# 2026-2027 Budget Development

Date	Presentation
January 12	Budget Parameters, Staffing & Enrollment Projections
January 27	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 6	Budget Workshop (tentative)
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.

# Instruction – District Wide

Category (2110)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Charter School Tuition [2110]	122,000	423,000	246.7%
Textbook Purchase [2110]	29,500	29,701	0.7%
District Wide Initiatives [2110]	22,500	22,500	0.0%
C.O.P. Security [2110]	170,000	170,000	0.0%
Copy Center Supplies [2110]	20,000	20,500	2.5%
<b>TOTAL</b>	<b>364,000</b>	<b>665,701</b>	<b>82.9%</b>

# Instruction: Districtwide *(as of 2-23-26)*

Budget for Analysis Purposes	Amount	Districtwide Instructional Budget	% of Budget
Instruction	12,687,871	655,701	5.2%
Proposed Base Budget – 2026-27	25,873,463	655,701	2.5%

# Elementary Instructional Focus for 2026-27

- Maintain 1.0 Reading Support (MTSS) and .5 Math Support.
- Maintain 2 Pre-K classrooms and classrooms sections in Pre-K-5

# 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 [8.0], office clerk [1.0])	9.0
Library	1.0
ESOL	1.0

Student Enrollment: 295 (actual 2025-2026 as of BEDS Day – October 1, 2025)

# Elementary Instructional Budget (as of 2-23-26)

Category (2110-2630)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Grades K-5 Teaching Staff [2110]	1,615,000	1,600,000	-0.9%
Paraprofessionals (Teacher Assistants, Teacher Aides, Office Clerks) [2110]	185,000	177,500	-4.1%
Substitute Teachers, Paraprofessional Substitutes, Tutors [2110]	143,700	141,700	-1.4%
Supplies and Equipment [2110]	40,500	41,250	1.9%
Contractual (conference, student admissions, assemblies, and repairs) [2110]	5,483	6,409	16.9%
Textbooks & Software [2110 & 2630]	5,382	5,391	0.2%
Library (Librarian salary) [2610]	68,000	71,500	5.1%
Library (Books & Supplies) [2610]	3,959	4,105	3.7%
<b>SUBTOTAL</b>	<b>2,067,024</b>	<b>2,047,855</b>	<b>-0.9%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>810,000</b>	<b>799,875</b>	<b>-1.3%</b>
<b>TOTAL</b>	<b>2,877,024</b>	<b>2,847,730</b>	<b>-1.0%</b>

# 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],	33.6
Paraprofessionals (Teacher Aides [3.00], Building Level Support [1.0], and Office Clerk [1.0])	5.5
Librarian	1.0

Student Enrollment: 360 (actual 2025-2026 as of BEDS Day – October 1, 2025)

# Secondary Instructional Budget

## *(as of 2-23-26)*

Category (2110-2630)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Grades 6-12 Teaching Staff [2110]	2,130,000	2,117,000	-0.6%
Paraprofessionals (Teacher Aides, Student Behavioral Assistant, Office Clerk, Security Worker) [2110]	115,000	137,500	19.6%
Substitute Teachers and Tutors [2110]	114,500	114,500	0%
Supplies and Equipment [2110]	56,979	57,919	1.6%
Contractual (conference, student admissions, assemblies, and repairs) [2110]	13,478	13,747	2.0%
Textbooks [2110]	12,556	11,808	-6.0%
Library (Librarian) [2610]	67,500	70,000	3.7%
Library (Books, Supplies, Equipment, Contractual) [2610]	6,374	6,414	0.6%
<b>SUBTOTAL</b>	<b>2,516,387</b>	<b>2,528,888</b>	<b>0.5%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>958,500</b>	<b>952,650</b>	<b>-1.6%</b>
<b>TOTAL</b>	<b>3,474,887</b>	<b>3,481,538</b>	<b>0.2%</b>

# Instruction: Elementary and Secondary *(as of 2-23-26)*

Budget for Analysis Purposes	Amount	Elementary/ Secondary	% of Budget
Instruction	12,687,871	4,576,743	36.1%
Proposed Base Budget – 2026-27	25,873,463	6,329,268	24.5%
		<b>With Benefits Estimate</b>	

# 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)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Administration and Improvement (administrative and school secretary salaries) [2020]	547,383	572,140	2.4%
Administration and Improvement (curricular leaders/mentor trainers, and in-service costs) [2010, 2070]	122,033	126,304	3.5%
Conference, Supplies, and Contractual [2010-2070]	32,983	33,642	2.0%
Teaching-Special Schools [2330]	18,014	18,074	0.3%
<b>SUBTOTAL</b>	<b>720,413</b>	<b>750,160</b>	<b>2.5%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>246,322</b>	<b>257,463</b>	<b>2.4%</b>
<b>TOTAL</b>	<b>966,735</b>	<b>1,007,623</b>	<b>2.5%</b>

# Instruction: Administration & Curriculum

Budget for Analysis Purposes	Amount	Administration and Curriculum Expenses	% of Budget
Instruction	12,687,871	750,160	5.9%
Proposed Base Budget – 2026-27	23,599,197	1,007,623	3.9%
		With Benefits Estimate	

# Instruction: Special Education

## **Contractual: Tuitions**

- Outside Placements: 4 students projected for 2026-2027
  - Holy Childhood, Kessler Center, Mary Cariola, Norman Howard
  - Tuition and 1:1 aides if required
  - Other related services if required
- Public School Tuitions: 3 Students projected for 2026-2027
  - 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

- 90 students receive in-district program services
  - 40 students in grades K-5
  - 22 students in grades 6-8
  - 28 students in grades 9-12
- 10 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	11.0
Teacher Aides	6.0
Secretary (PPS Office)	1.0

# Instruction: Programs for Students with Disabilities

Category (2250)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Pupil Personnel Services Director, Teachers, Paraprofessionals, Tutors, and Substitutes (salary only)	976,000	1,063,500	9.0%
Supplies and materials	2,680	2,733	2.0%
Contracted services	80,027	81,627	2.0%
Tuitions paid to other schools	465,000	342,000	-26.5%
<b>SUBTOTAL</b>	<b>1,523,707</b>	<b>1,489,860</b>	<b>-2.2%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>439,200</b>	<b>478,575</b>	<b>9.0%</b>
<b>TOTAL</b>	<b>1,962,907</b>	<b>1,968,435</b>	<b>0.3%</b>

# Instruction: Programs for Students with Disabilities

Budget for Analysis Purposes	Amount	Students with Disabilities Expenses	% of Budget
Instruction	12,687,871	1,489,860	11.7%
Proposed Base Budget – 2026-27	25,873,463	1,968,435	7.6%

**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
Behavior Specialist	1.0
SLP	1.0

# Instruction: Pupil Personnel Services

Category (2810 - 2815)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Guidance (Counselor and Secretary), Health Services (School Nurses) - salaries only [2810, 2815]	356,775	432,500	21.2%
Guidance (Supplies & Conference) [2810]	1,166	1,189	2.0%
Health Services (Contractual & Supplies) [2815]	90,343	92,147	2.0%
<b>SUBTOTAL</b>	<b>448,284</b>	<b>525,836</b>	<b>17.3%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>160,549</b>	<b>194,625</b>	<b>21.2%</b>
<b>TOTAL</b>	<b>608,833</b>	<b>720,461</b>	<b>18.3%</b>

Category (2820 - 2825)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Psychologist and Social Workers [2820, 2825]	192,500	211,500	9.9%
Supplies and materials [2820, 2825]	4,490	4,579	2.0%
<b>SUBTOTAL</b>	<b>196,990</b>	<b>216,078</b>	<b>9.7%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>86,625</b>	<b>95,175</b>	<b>9.9%</b>
<b>TOTAL</b>	<b>283,615</b>	<b>311,254</b>	<b>9.7%</b>

# Instruction: Pupil Personnel Services

Budget for Analysis Purposes	Amount	Pupil Personnel Services Expenses	% of Budget
Instruction – Counseling, School Psychology, Social Work, Nursing	12,687,871	741,915	5.8%
Proposed Base Budget – 2026-27	25,873,463	1,031,715	4.0%

**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]	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Advisors [2850]	129,374	137,500	6.3%
Chaperones (co-curricular events) [2850]	6,977	14,000	100.7%
Contractual (graduation expenses, academic competitions, and drama production) [2850]	7,918	8,076	2.0%
Supplies [2850]	5,064	5,165	2.0%
<b>TOTAL</b>	<b>149,333</b>	<b>164,741</b>	<b>10.3%</b>

# 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)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Coaches (varsity, junior varsity, and modified) [2855]	153,291	160,000	4.4%
Athletic Director [2855]	35,000	36,225	3.5%
Chaperones and Time Clock [2855]	25,000	25,350	1.4%
Officials, Trainers, and Lifeguards [2855]	41,837	42,634	1.9%
Supplies, Equipment, and Uniforms [2855]	25,613	31,693	23.7%
Event Fees, Memberships, and Conference/Workshops [2855]	18,320	18,686	2.0%
<b>TOTAL</b>	<b>299,061</b>	<b>314,588</b>	<b>5.2%</b>

## Instruction: Interscholastic Sports and Co-Curricular

Budget for Analysis Purposes	Amount	Interscholastic Sports and Co-curricular Expenses	% of Budget
Instruction	12,687,871		
Interscholastic Sports		314,588	
Co-Curricular		164,741	
<b>TOTAL</b>		479,329	3.8%
Proposed Base Budget – 2026-27	25,873,463	479,329	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)	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Technology (Network Administrator, Instructional Technology Specialist & Microcomputer Maintenance Technician salaries) [2630]	147,969	153,148	3.5%
Technology (Hardware/Software) [2630]	15,508	15,602	0.6%
District Security Camera Budget [2630]	35,000	35,000	0.0%
Supplies, and Contractual [2630]	12,757	13,012	2.0%
<b>SUBTOTAL</b>	<b>211,234</b>	<b>216,762</b>	<b>2.6%</b>
<b>Estimation of Benefits for Discussion Purposes</b>	<b>66,586</b>	<b>68,917</b>	<b>3.5%</b>
<b>TOTAL</b>	<b>277,820</b>	<b>285,679</b>	<b>2.8%</b>

## Instruction: Technology

Budget for Analysis Purposes	Amount	Technology Expenses	% of Budget
Instruction	12,687,871	216,392	1.7%
Proposed Base Budget – 2026-27	25,873,463	285,679	1.1%

**With Benefits Estimate**

## Instruction: BOCES Budget *(as of 2-23-26)*

Category	2025-26 Budget	2026-27 Budget	% Change from 2025-26
Curriculum & Staff Development [2010]	133,694	\$136,368	2%
In-Service Training [2070]	10,462	\$10,671	2%
Instruction [2110]	233,147	\$237,810	2%
Special education [2250]	1,630,286	\$2,050,000	25.7%
Occupational education [2280]	496,250	\$506,175	2%
Smart Schools & EPE [2330]	26,865	\$27,402	2%
Library Media [2610]	56,075	\$57,197	2%
Computer Instruction [2630]	781,932	\$726,171	-7.1%
Guidance Systems [2810]	7,532	\$7,683	2%
Interscholastic Athletics [2855]	7,769	\$7,924	2%
<b>TOTAL</b>	<b>3,384,012</b>	<b>\$3,767,401</b>	<b>11.3%</b>

# Instruction: BOCES Budget

Budget for Analysis Purposes	Amount	BOCES Expenses	% of Budget
Instruction	12,687,871	3,767,401	29.4%
Proposed Base Budget – 2026-27	25,873,463	3,767,401	14.6%
		<b>With Benefits Estimate</b>	

# Instruction: BOCES Budget

Category	Description
Curriculum	<ul style="list-style-type: none"><li>• Curriculum development support</li></ul>
Inservice Training	<ul style="list-style-type: none"><li>• Workshops for staff</li><li>• Coaching certification</li><li>• School bus driver training</li></ul>
Instruction/Occupational Education/Smart Schools & EPE	<ul style="list-style-type: none"><li>• WeMoCo program and New Visions</li><li>• Regional summer school</li><li>• Alternative High School</li><li>• Urban-Suburban Program (Monroe 1)</li><li>• Masterminds</li><li>• Academic Challenge Bowl</li><li>• Elementary Science Program</li></ul>

# Instruction: BOCES Budget

Category	Description
Instruction/Occupational Education/Smart Schools & EPE (continued)	<ul style="list-style-type: none"><li>• Counseling software application</li><li>• Library services (online resources, film/video, library automation)</li><li>• Tutoring and Out-of-School Suspension</li><li>• Grant writing services</li><li>• Test scoring services</li></ul>
Special Education	<ul style="list-style-type: none"><li>• Self-Contained Classrooms</li><li>• Related Services</li><li>• Assistive Tech</li><li>• Interpreting Services</li><li>• Music Therapy</li><li>• OT/PT</li><li>• Services for the Deaf/Blind</li><li>• Work-Based Learning &amp; Career Planning</li></ul>

# Instruction: BOCES Budget

Category	Description
Technology/Library Media Services	<ul style="list-style-type: none"><li>• Library automation</li><li>• Online courses</li><li>• Computer server leases</li><li>• IEP Direct</li><li>• School Tool (student management system)</li><li>• Student College/Career Readiness Application</li><li>• My Learning Plan</li><li>• Emergency contact system</li><li>• Internet access</li><li>• Data warehousing</li><li>• Finals site (website)</li><li>• Telecommunications</li><li>• Computer Purchases</li></ul>

## Employee Benefits

Category (9010 - 9089)	Amount
Retirement [9010-9020]	1,126,651
Social Security / FICA [9030]	796,610
Worker's Compensation [9040]	107,277
Life Insurance / Unemployment [9045-9050]	23,060
Health Insurance [9060]	4,143,633
Other Benefits [9089]	56,678
<b>TOTAL</b>	<b>6,253,909</b>

# Employee Benefits

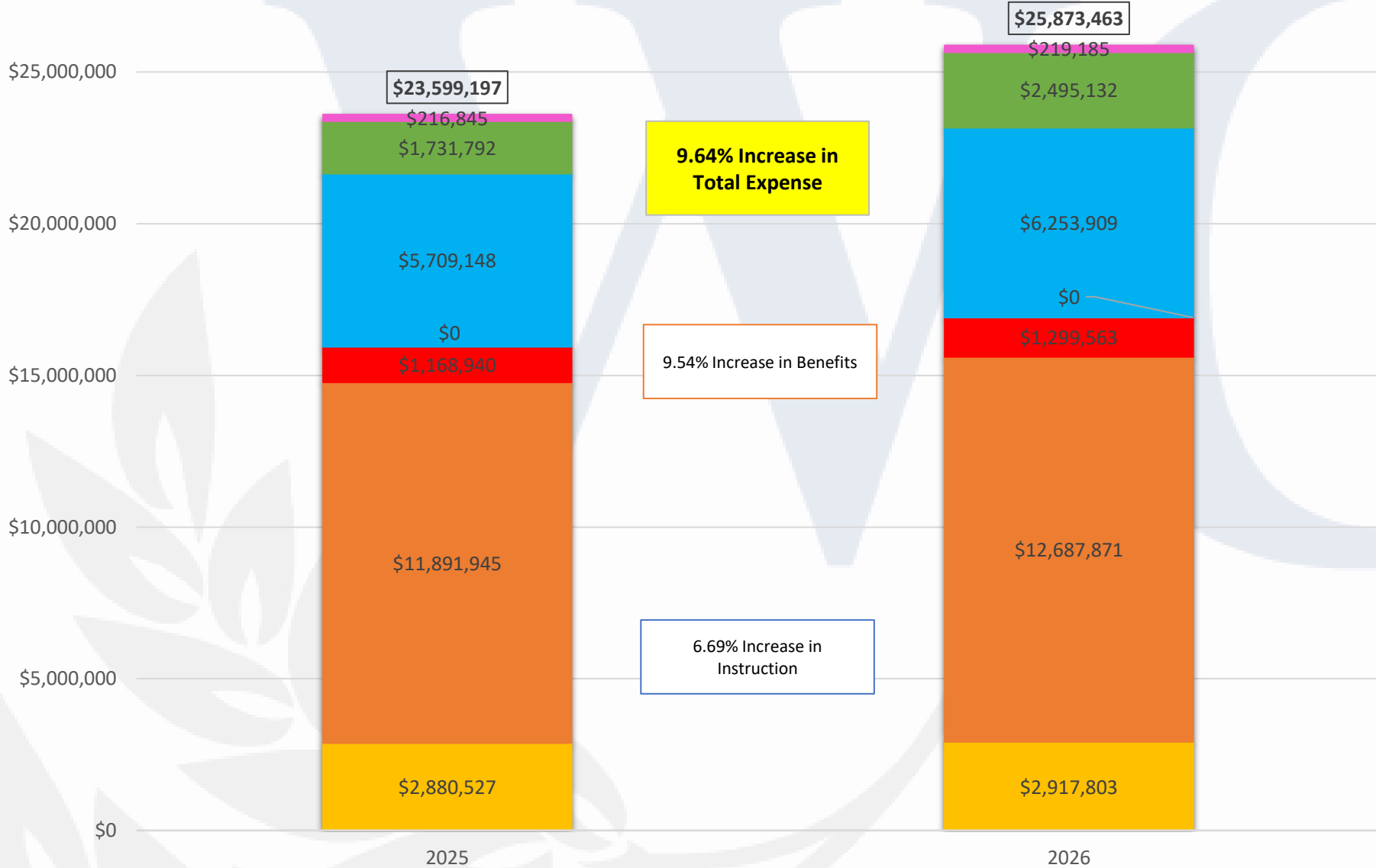
Budget for Analysis Purposes	Amount	Employee Benefits	% of Budget
Employee Benefits	6,253,909	6,253,909	100%
Proposed Base Budget – 2026-27	25,873,463	6,253,909	24.2%

**2026-2027 Proposed Budget**

**SUMMARY OF APPROPRIATIONS**

	<b>Actual Expenditures 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>1.26.26 Projected Expense 2026-27</b>	<b>2.23.26 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	2,917,803	37276	1.29%
<b>Instruction</b>	11,196,968	11,891,945	12,235,915	12,687,871	795926	6.69%
<b>Pupil Transportation</b>	1,413,498	1,168,940	1,299,563	1,299,563	130623	11.17%
<b>Employee Benefits, Transfers, Debt</b>	4,931,312	5,709,148	6,292,831	6,253,909	544761	9.54%
<b>Community Services</b>	0	0	0		0	
<b>Debt Services</b>	1,774,132	1,731,792	2,352,643	2,495,132	763340	44.08%
<b>Transfers to School Lunch</b>	64,584	66,845	69,185	69,185	2340	3.50%
<b>Transfers to Capital</b>	1,056,231	100,000	100,000	100,000	0	0.00%
<b>Transfers to Special Aid</b>	44,466	50,000	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>\$25,873,463</b>	<b>\$2,274,266</b>	<b>9.64%</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 Expense Assumptions – 2026-2027

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
  - Teachers' Retirement System – **8.25%** Increase – (8.75% - 1.26.26 BOE Mtg)
  - Employees' Retirement System – 17% Increase
  - Health, Dental, Vision – 12% Increase
- Debt Service from schedule
  - **Increased due to Reduction in Building aid Ratio (further explained in major revenue assumption slide)**
- BOCES Budget – 2% in various categories
- Contractual, materials, and supplies – 2% Increase

# 2025-26 vs 2026-27 Projected Revenues



# Major Revenue Assumptions – 2026-2027

- Increase in State Aid by 1.0%
  - **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 – 1.97%
- **New levy limit – 3.92%**
  - **What’s Changed? – Capital Exclusions built into the tax cap formula**
  - **Why? 26/27 Building Aid Ratio Reduced from 74.6% in 25/26 to 68.8%**
  - **3.0% Tax Levy calculated for 2.26.26 BOE presentation**
- **Building Aid Revenue decreased – 2.26.26 BOE Presentation – Also due to reduction in Building Aid**
  - **To further explain: A reduction in our building aid ratio signifies we are “wealthier” than we once were (due to rise in overall assessments)**
- **Charter School Transitional Aid - \$128k – New source of aid at Wheatland-Chili – Provided for having over 2% of total students enrolled in Charter Schools**
- Increased Reserve Use from \$200k to \$400k

# 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
  - **New Tax Levy – 3%, 1% Increase in Foundation Aid, Modifications throughout Instructional Budget - \$471,416 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.