

**Wilson Central School District  
Expenditures Budget  
February 2026**



# What is a budget?

- Budget shows where we have been, and it is the roadmap of where we are going
  - Think of it as a car:
  - Historical data - rearview mirror
  - Current year - dashboard information
  - Multi-year forecast - GPS route
  - Fund balance/reserves - emergency brake
  - Destination - board priorities/strategic plan



# THE SCHOOL BUDGET:

A REFLECTION OF WHERE WE'VE BEEN & A ROADMAP TO OUR FUTURE



# What Are School Expenditures?

Expenditures are all the money a school district spends to operate and provide education to students.

## Examples of Expenditures:



Salaries & Benefits



BOCES Services



Debt Payments



Materials & Supplies



Utilities



Transportation



Contractual



Transfers

## Why It Matters:

Helps the community see where the school district's money goes and why careful planning is important.



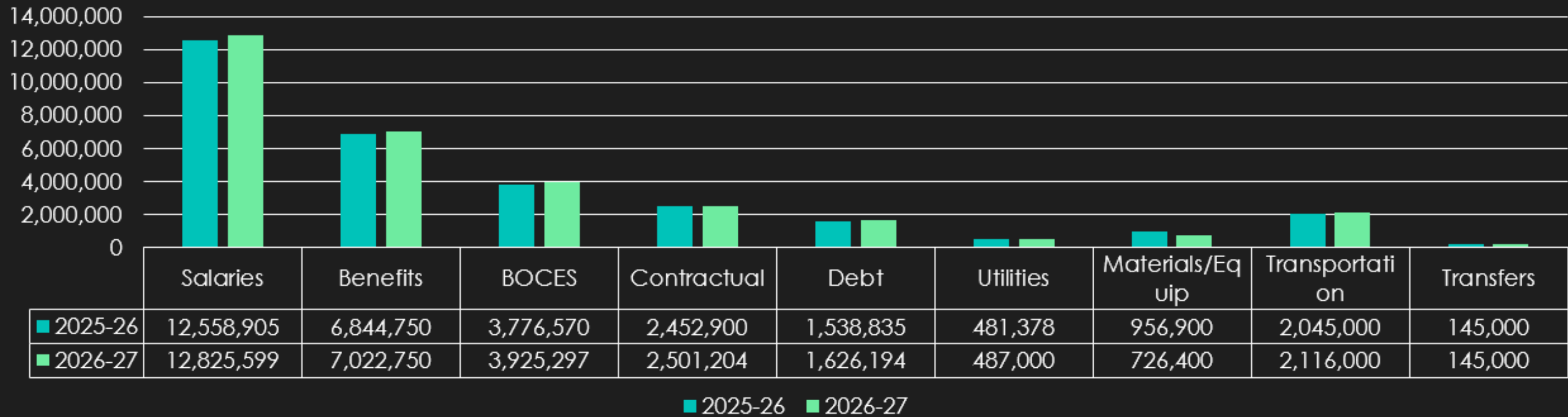
# Expenditure Comparison

Expenditures	2025-26 Budget	2026-27 Estimates	Difference
Salaries	12,558,905	12,825,599	266,694
Benefits	6,844,750	7,022,750	178,000
BOCES	3,776,570	3,925,297	148,727
Contractual	2,452,900	2,501,204	48,304
Debt	1,538,835	1,626,194	87,359
Utilities	481,378	487,000	5,622
Materials/Equipment	956,900	726,400	(230,000)
Transportation	2,045,000	2,116,000	71,000
Transfers	<u>145,000</u>	<u>145,000</u>	<u>0</u>
<b>Total</b>	<b>\$30,800,238</b>	<b>\$31,375,444</b>	<b>\$575,206</b>



# Expenditures-Big Picture-Very Stable

Expenditure Comparison



# Salaries

These are the payments we make to our staff, including teachers, administrators, and support personnel.

- The numbers here are based on contractual obligations, meaning they reflect agreements we already have with our staff.
- Two staff groups are currently in negotiations this spring, so changes from those negotiations are not yet included.
- We included about \$250,000 in retirement breakage, which is money saved when employees retire and we don't immediately hire replacements at the same full cost. This has helped keep salary increases lower this year.



# Benefits

This category includes things like health insurance, retirement contributions, and other employee benefits.

- The increase is mostly due to retirement payouts, as a large number of teachers will be eligible to retire.
- Health insurance costs are projected to rise 5%, which affects the overall benefits budget.
- We also had to increase the ERS (Employee Retirement System) balance, which is the money the district sets aside to pay for retirement obligations.



# BOCES

BOCES stands for Board of Cooperative Educational Services. It provides shared programs and services for multiple school districts.

- Total expenses are projected to increase by \$148,000, due to:
  - Covering college courses for staff next year (\$40,000)
  - Increased special education costs (\$40,470)
  - Slight increase in public relations services compared to last year
  - Legal services and school physician costs that weren't budgeted before



# Debt

This includes principal payments on loans and financing.

- Payments will increase by \$87,359 because of financing for the capital project (school construction/renovation work).



# Materials & Supplies / Equipment

This covers classroom supplies, textbooks, and equipment for the district.

- Costs are down significantly this year because last year, technology reserve purchases were mistakenly included in the budget, when they should have been treated as a separate adjustment approved by voters.



# Utilities

This includes electricity, gas, water, and other essential services.

- Utility costs are hard to predict, so we've currently budgeted them to be about the same as last year.
- We will continue monitoring prices before the final budget in April. There is some flexibility in the budget to cover any increases.



# Contractual

This includes expenses for services that the district must pay under contracts, such as agreements with vendors.

- These costs are mostly flat this year, with only small increases in a few areas.



# Transportation

This includes busing for students.

- We expect a one-year contract extension with Ridge Rd Bus Company at the May CPI rate, expected to be around 2.5–3%.
- Due to driver shortages, the district has reduced the number of buses where possible, which has kept costs lower over the past few years.
- Next year, we expect a small increase in transportation costs.



# Transfers

This includes moving money to other parts of the budget for specific programs.

- Capital Outlay Project for 2025–26 (details will be provided later)
- 20% of summer special education program costs are included here.



# Where We Are

- **Balanced Budget Needed by April**
  - This means Revenues = Expenditures.
- **Projected Revenue (January): \$31,271,308**
- **Projected Expenditures (February):**
  - \$31,375,444 → up 1.87% from last year's budget
- **Current Deficit: \$104,136 (Expenditures are higher than Revenue)**



# Next Steps

- Continue reviewing the budget to find possible adjustments
- Keep the Board of Education updated through News & Notes
- Present any changes in March before finalizing in April



# Questions?

