



Wheatland-Chili Central Schools 2026-2027 Budget Development

Review of Draft Budget

Board of Education Meeting

March 23, 2026

2026-2027 Budget Development

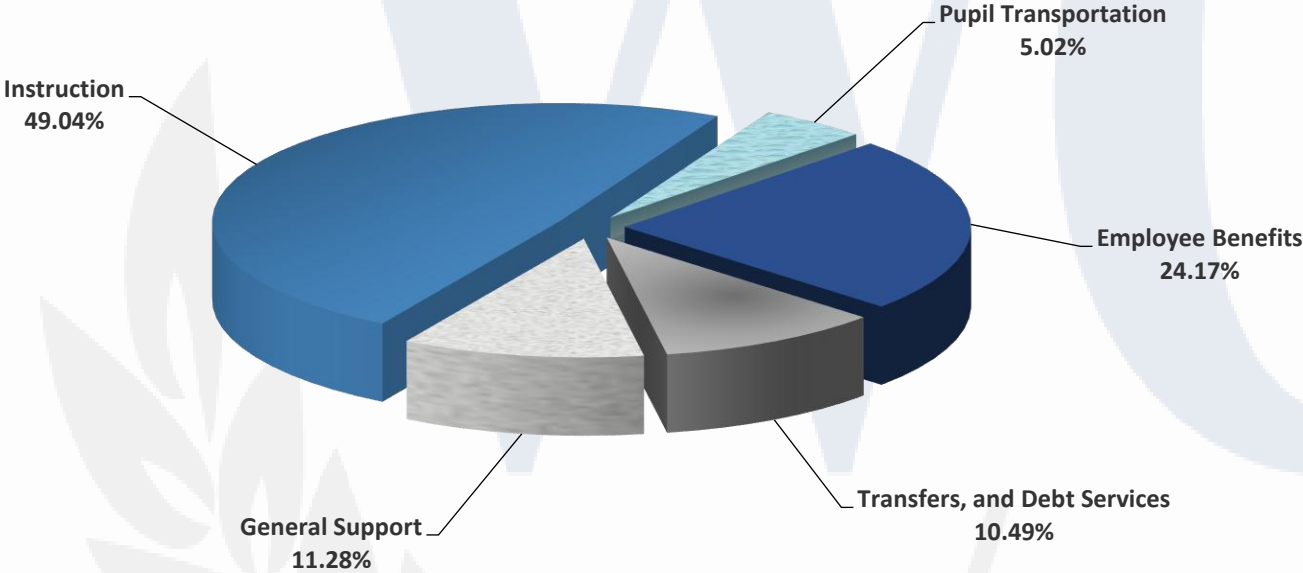
Date	Presentation
January 12	Budget Parameters, Staffing & Enrollment Projections
January 27	General Support, Capital/Debt Service, Facilities and Transportation
February 23	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 23	Review Draft Budget
April 6	Budget Workshop
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

2026-2027 Proposed Budget

SUMMARY OF APPROPRIATIONS


	Actual Expenditures 2024-25	Adopted Budget 2025-26	1.26.26 Projected Expense 2026-27	2.23.26 Projected Expense - 2026-27	3.23.26 Projected Expense - 2026-27	Adopted vs. Projected Expense Variance Amount	% Variance
General Support	2,713,363	2,880,527	2,895,278	2,917,803	2,917,803	37276	1.29%
Instruction	11,196,968	11,891,945	12,235,915	12,687,871	12,687,871	795926	6.69%
Pupil Transportation	1,413,498	1,168,940	1,299,563	1,299,563	1,299,563	130623	11.17%
Employee Benefits, Transfers, Debt	4,931,312	5,709,148	6,292,831	6,253,909	6,253,909	544761	9.54%
Community Services	0	0	0			0	
Debt Services	1,774,132	1,731,792	2,352,643	2,495,132	2,495,132	763340	44.08%
Transfers to School Lunch	64,584	66,845	69,185	69,185	69,185	2340	3.50%
Transfers to Capital	1,056,231	100,000	100,000	100,000	100,000	0	0.00%
Transfers to Special Aid	44,466	50,000	50,000	50,000	50,000	0	0.00%
TOTAL	\$23,194,554	\$23,599,197	\$25,295,415	\$25,873,463	\$25,873,463	\$2,274,266	9.64%

Summary by Function – 2026-2027



2025-26 Summary by Function

- 50.28% - Instruction
- 12.19% - General Support
- 5.01% - Pupil Transportation
- 24.25% Employee Benefits
- 8.28% Transfers and Debt Service

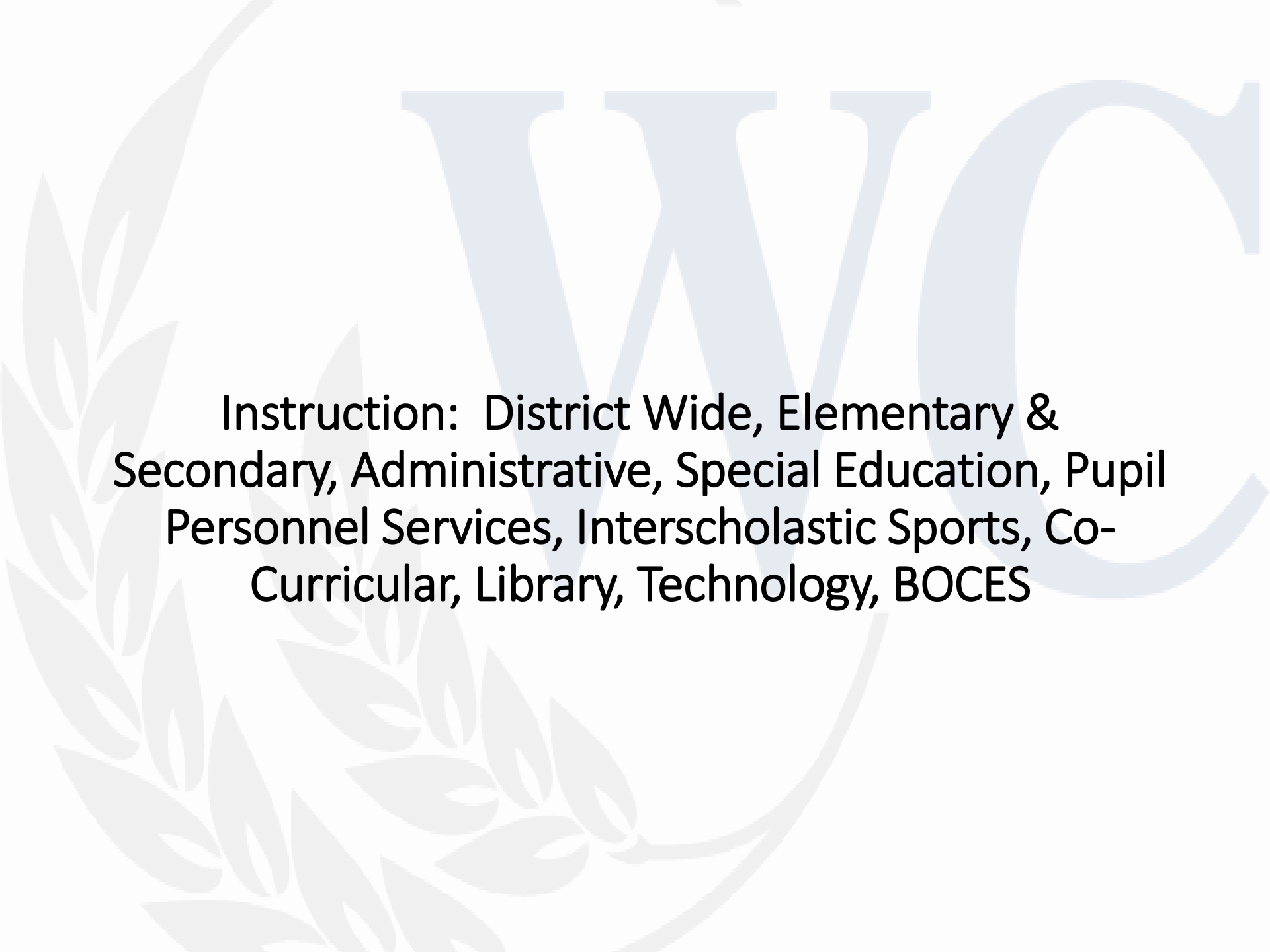
The image features the logo for the What Works Clearinghouse (WWC). The letters 'WWC' are rendered in a large, light blue, serif font. A laurel wreath, composed of several branches of leaves, is positioned behind the letters, partially encircling them. The wreath is a light gray color.

WWC

General Support

General Support

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
Board of Education	\$65,414	\$66,775	2.08%
Central Administration	\$326,956	\$334,854	2.42%
Central Services	\$224,739	\$229,234	2.0%
Facility Operations	\$1,257,244	\$1,256,996	-0.02%
Finance	\$423,634	\$418,377	-1.24%
Personnel/Public Information Services	\$213,139	\$234,778	10.15%
Special Items	\$369,401	\$376,789	2.0%
<i>Grand Total</i>	\$2,880,527	\$2,917,803	1.29%

The background features a large, light blue watermark of the letters 'WVC' in a serif font. To the left of the 'WVC' text is a laurel wreath, also in a light blue color, which is a traditional symbol of honor and achievement. The text is centered and reads:

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

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
Administrative & Improvement	\$713,899	\$742,757	4.04%
BOCES	\$3,384,012	\$3,756,730	11.0%
Co-curricular	\$149,333	\$164,741	10.32%
Districtwide	\$364,000	\$665,701	82.88%
Guidance	\$138,741	\$208,189	50.06%
Health Services	\$309,543	\$317,647	2.62%
Instruction	\$4,432,420	\$4,419,632	-0.29%
Interscholastic Sports	\$299,061	\$314,588	5.19%
Library	\$145,833	\$152,019	4.24%
Psychologists	\$112,461	\$114,000	1.37%
Social Workers	\$84,529	\$102,079	20.76%
Special Education	\$1,523,707	\$1,489,860	-2.22%
Teaching – Special Schools	\$18,014	\$18,074	0.33%
Technology	\$216,392	\$221,854	2.52%
Grand Total	\$11,891,945	\$12,687,871	6.69%

The image features the logo for the What Works Clearinghouse (WWC). The letters 'WWC' are rendered in a large, light blue, serif font. A laurel wreath, composed of several branches of leaves, is positioned behind the letters, partially encircling them. The wreath is a light gray color. In the center of the 'W' and 'C', the word 'Transportation' is written in a bold, black, sans-serif font.

WWC

Transportation

Transportation

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
BOCES	\$6,500	\$6,630	2.00%
Bus Garage	\$40,986	\$41,805	2.00%
Contracted Services	\$62,651	\$64,300	2.63%
Fuel	\$113,293	\$116,000	2.39%
Insurance	\$50,000	\$51,000	2.00%
Salary	\$850,920	\$975,184	14.60%
Supplies	\$44,590	\$44,644	0.12%
Grand Total	\$1,168,940	\$1,299,563	11.17%

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WWC

Benefits

Benefits

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
Health Insurance	\$3,699,672	\$4,143,633	12.00%
Life Insurance	\$3,060	\$3,060	0.00%
Unemployment	\$20,000	\$20,000	0.00%
Worker's Compensation	\$107,277	\$107,277	0.00%
Retirement	\$1,081,783	\$1,126,651	4.15%
Social Security/FICA	\$741,956	\$796,610	7.37%
Other Benefits	\$55,400	\$56,678	2.31%
Grand Total	\$5,709,148	\$6,253,909	9.54%

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

Transfers & Debt Service

Transfers & Debt Service

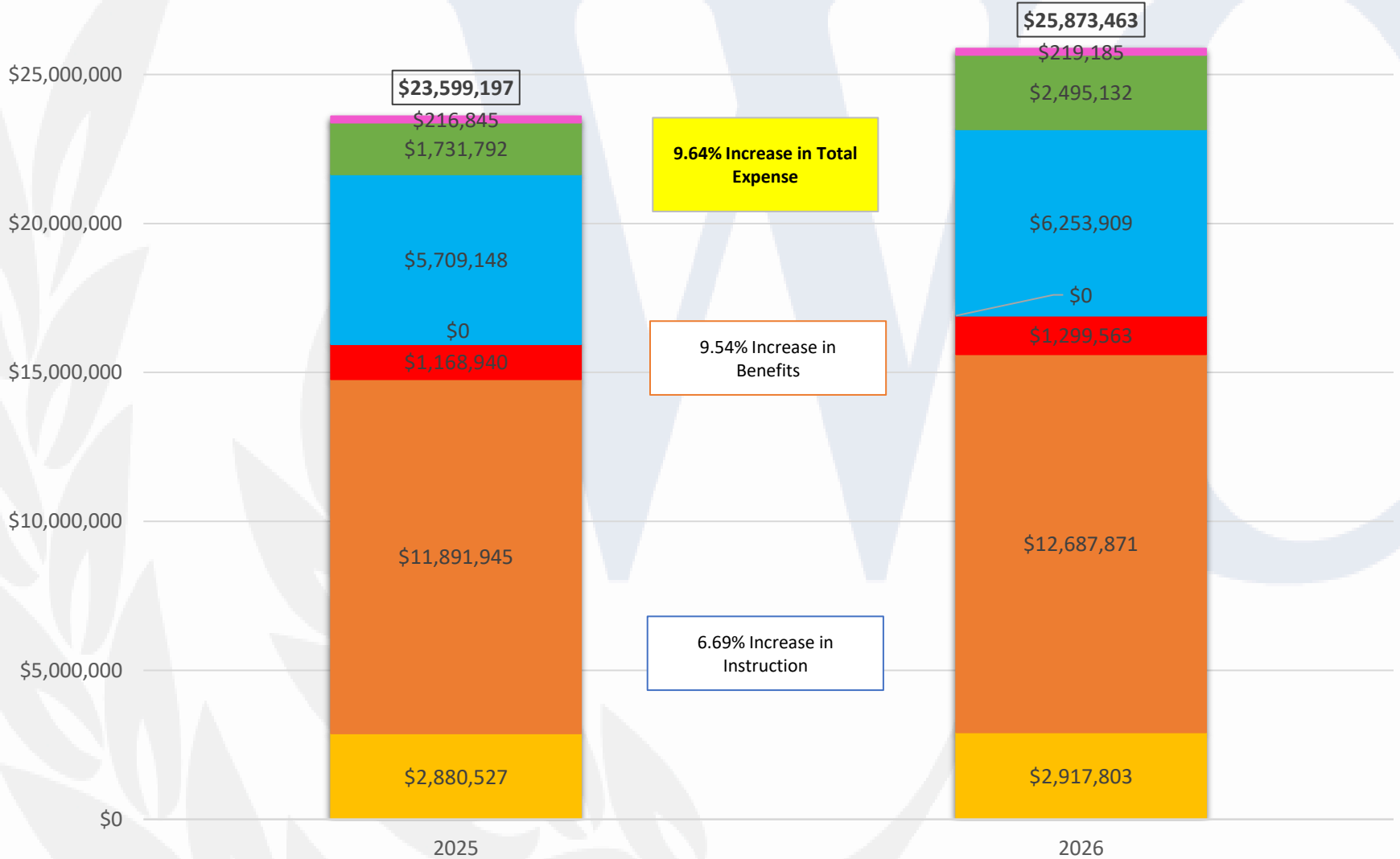
	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
Interfund Transfer – Debt Service	\$1,731,792	\$2,495,132	44.08%
Interfund Transfer – Special Aid	\$50,000	\$50,000	0%
Interfund Transfer – Capital Fund	\$100,000	\$100,000	0%
Interfund Transfer – School Lunch	\$66,845	\$69,185	3.50%
Grand Total	\$1,948,637	\$2,714,317	39.29%

2026-2027 Proposed Budget

SUMMARY OF APPROPRIATIONS

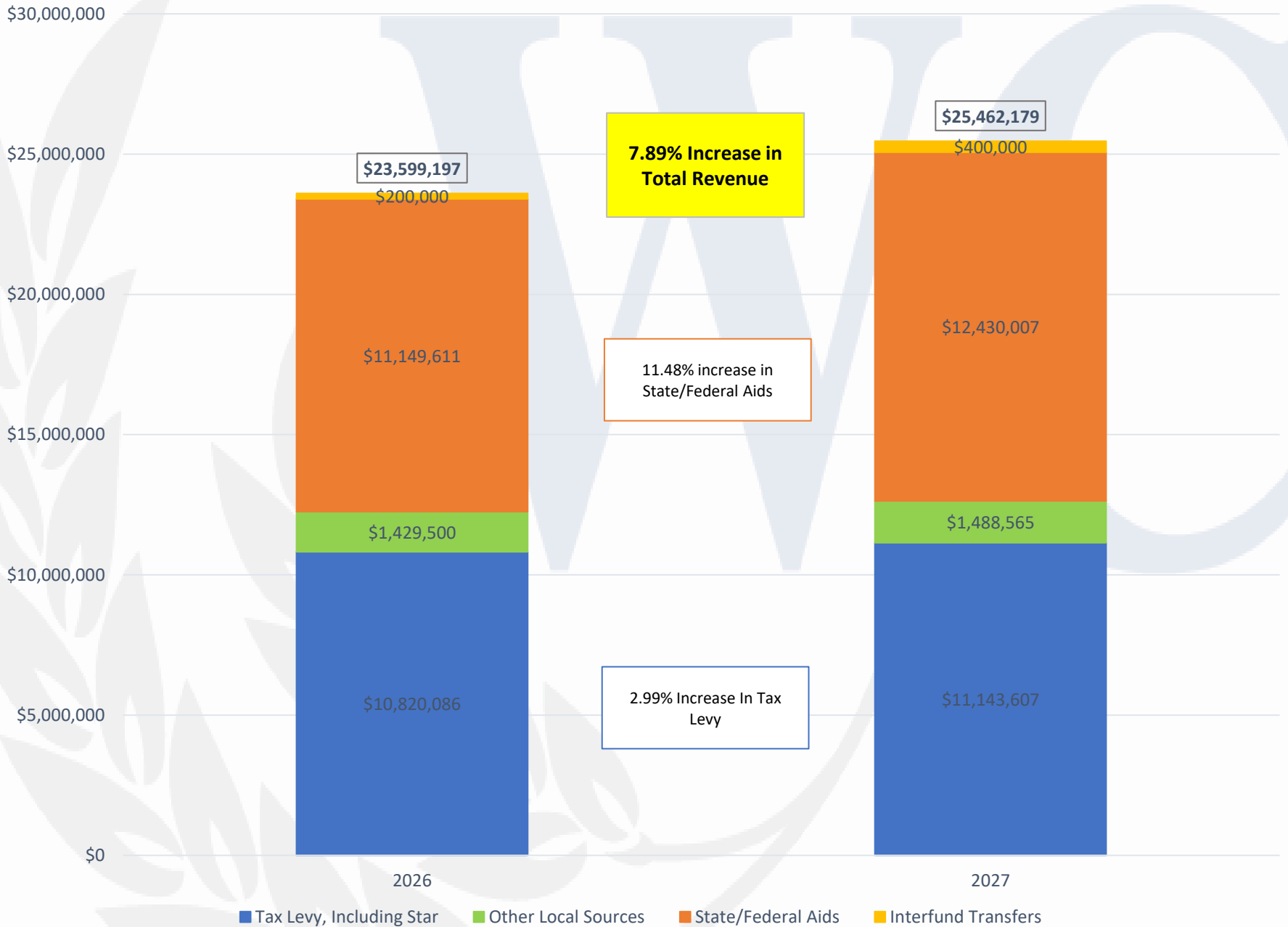
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2025-2026 vs 2026-2027 Projected Expenses



- 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

2025-26 vs 2026-27 Projected Revenues



What is our starting point based upon the budget variables?

- Budget built on all staffing and programming consistent with 2025-26.
- 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
 - **New Tax Levy – 2.99%, 2% Projected Increase in Foundation Aid - \$411,284 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.

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2026-2027 Budget Development Process

- April 6, 2026
 - Board Workshop
- April 20, 2026
 - Adoption of Proposed Budget