

Wilson Central School District Budget Update March 2026



Revenue Changes March 2026

Account	2026-27 estimate as of 2/24/26	2026-27 estimate as of 3/24/26	Difference
Interest and Earnings	500,000	600,000	100,000
Transfer to Debt Service	0	212,911	<u>212,911</u>
Total for all Revenue			312,911



Revenue Overview

- **Interest Income**
 - Increased by \$100,000
 - Reflects current earnings trends and conservative projections for 2026-27
- **Use of Debt Service Reserves**
 - Planned use of reserves to help balance the budget
 - Necessary due to expenditures currently exceeding projected revenue
 - If Foundation Aid increases, reserve use may be reduced



Expenditure Changes March 2026

Expenditures	2026-27 Feb	2026-27 Estimates March	Difference
Salaries	\$12,825,599	\$12,799,029	\$ (26,570)
Benefits	\$ 7,022,750	\$ 7,022,750	\$ 0
BOCES	\$ 3,925,297	\$4,054,722	\$ 129,425
Contractual	\$ 2,501,204	\$2,528,704	\$ 27,500
Debt	\$ 1,626,194	\$1,626,194	\$ 0
Utilities	\$ 487,000	\$ 575,500	\$ 88,500
Materials/Equipment	\$ 726,400	\$ 736,400	\$ 10,000
Transportation	\$ 2,116,000	\$ 2,116,000	\$ 0
Transfers	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 0</u>
Total	\$31,375,444	\$31,584,299	\$ 208,855



Expenditures Overview

- **Salaries**

- Removed planned laborer position
- Adjusted nursing allocation
- Increased select overtime and substitute lines

- **BOCES Services**

- Updated Admin, Capital, and Rent costs
- Increased Special Education costs (1 additional student)
- Added funding for 2 new copiers
- Ongoing adjustments to software services
- Minor increases across several lines



Expenditures Overview cont.

- **Contractual Expenses**

- Increased water and sewer costs
- Added printing budget for Community Education
- Included potential administrative summer retreat

- **Utilities**

- Increased based on rising monthly costs
 - Factors include: New parking lot lighting & Installation of air conditioning units
- Estimates developed with Energy Consultant

- **Materials & Supplies**

- Added \$10,000 for fitness center equipment replacement plan



HOW DO WE LOOK?



Balanced Budget

What is a balanced budget?

Revenues = Expenditures

Proposed Budget for 2026–27

= \$31,584,299

WHAT'S NEXT?

Governor's
Proposed Budget
Due by **April 1st**



2026–27 Wilson CSD Budget Hearing

Tuesday, May 12, 2026 • 6:30 p.m.



Wilson CSD Budget Vote

Tuesday, May 19, 2026

We'll keep the board up to date with any updates or changes before then.

Questions?

