



Wheatland-Chili Central Schools 2026-2027 Budget Development

Proposed Budget for Adoption by the Board of Education

Board of Education Meeting

April 20, 2026

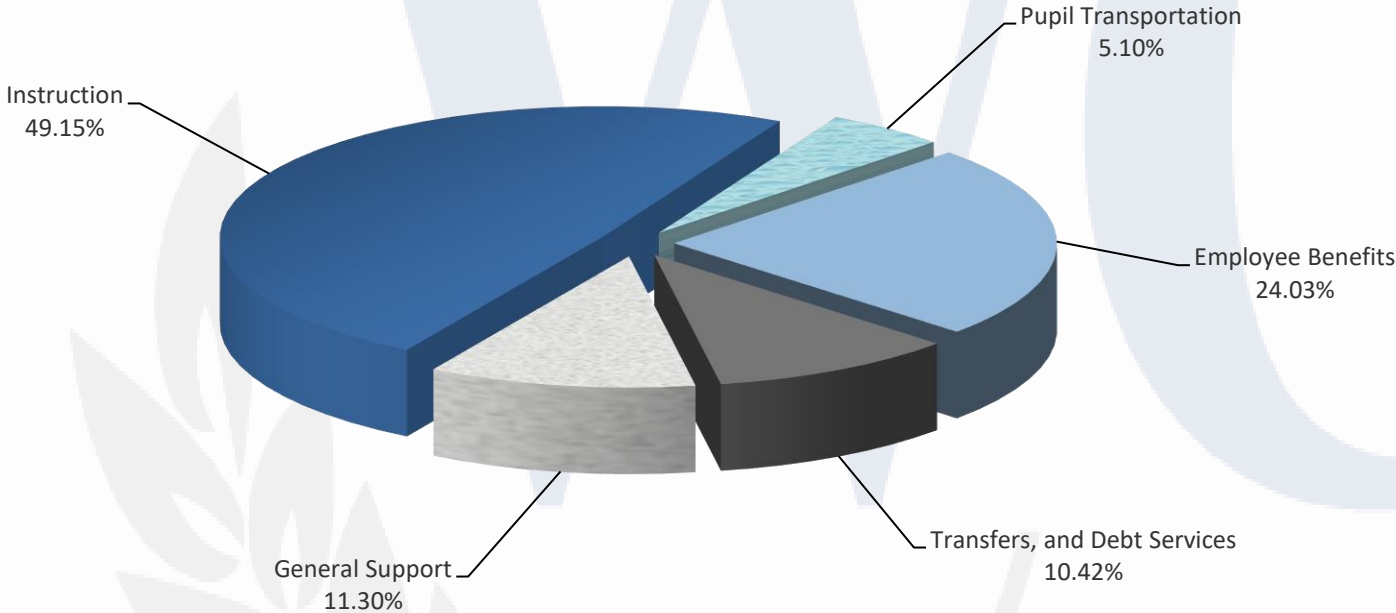
2026-2027 Budget Development

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	4.20.26 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	2,893,843	13,316	0.46%
Instruction	11,196,968	11,891,945	12,235,915	12,687,871	12,687,871	12,592,235	700,290	5.89%
Pupil Transportation	1,413,498	1,168,940	1,299,563	1,299,563	1,299,563	1,305,280	136,340	11.66%
Employee Benefits, Transfers, Debt	4,931,312	5,709,148	6,292,831	6,253,909	6,253,909	6,156,496	447,348	7.84%
Community Services	0	0	0				-	
Debt Services	1,774,132	1,731,792	2,352,643	2,495,132	2,495,132	2,495,132	763,340	44.08%
Transfers to School Lunch	64,584	66,845	69,185	69,185	69,185	50,000	(16,845)	-25.20%
Transfers to Capital	1,056,231	100,000	100,000	100,000	100,000	100,000	-	0.00%
Transfers to Special Aid	44,466	50,000	50,000	50,000	50,000	25,000	(25,000)	-50.00%
TOTAL	\$23,194,554	\$23,599,197	\$25,295,415	\$25,873,463	\$25,873,463	\$25,617,986	\$2,018,789	8.55%

Summary by Function – 2026-2027

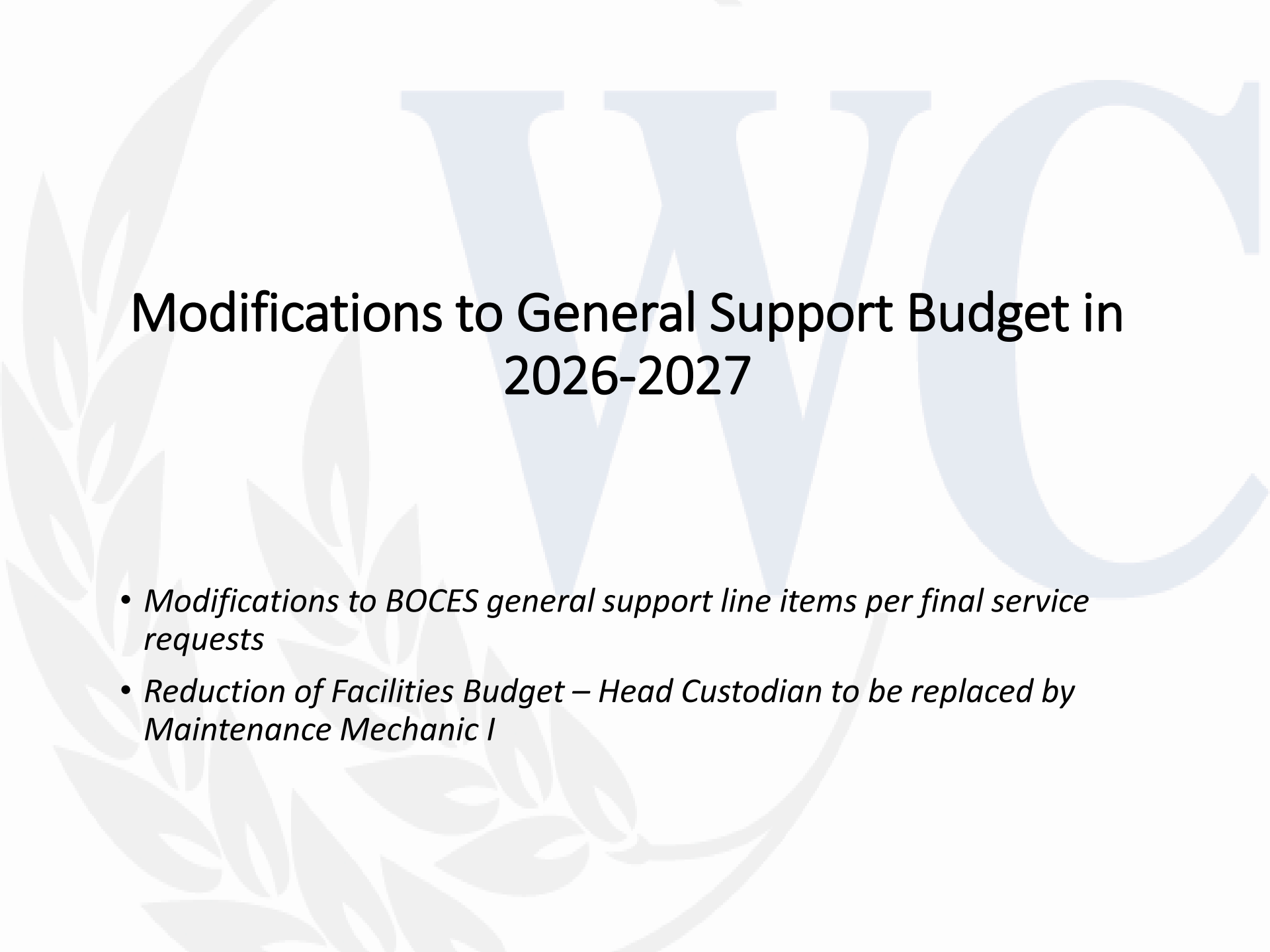


2025-26 Summary by Function

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

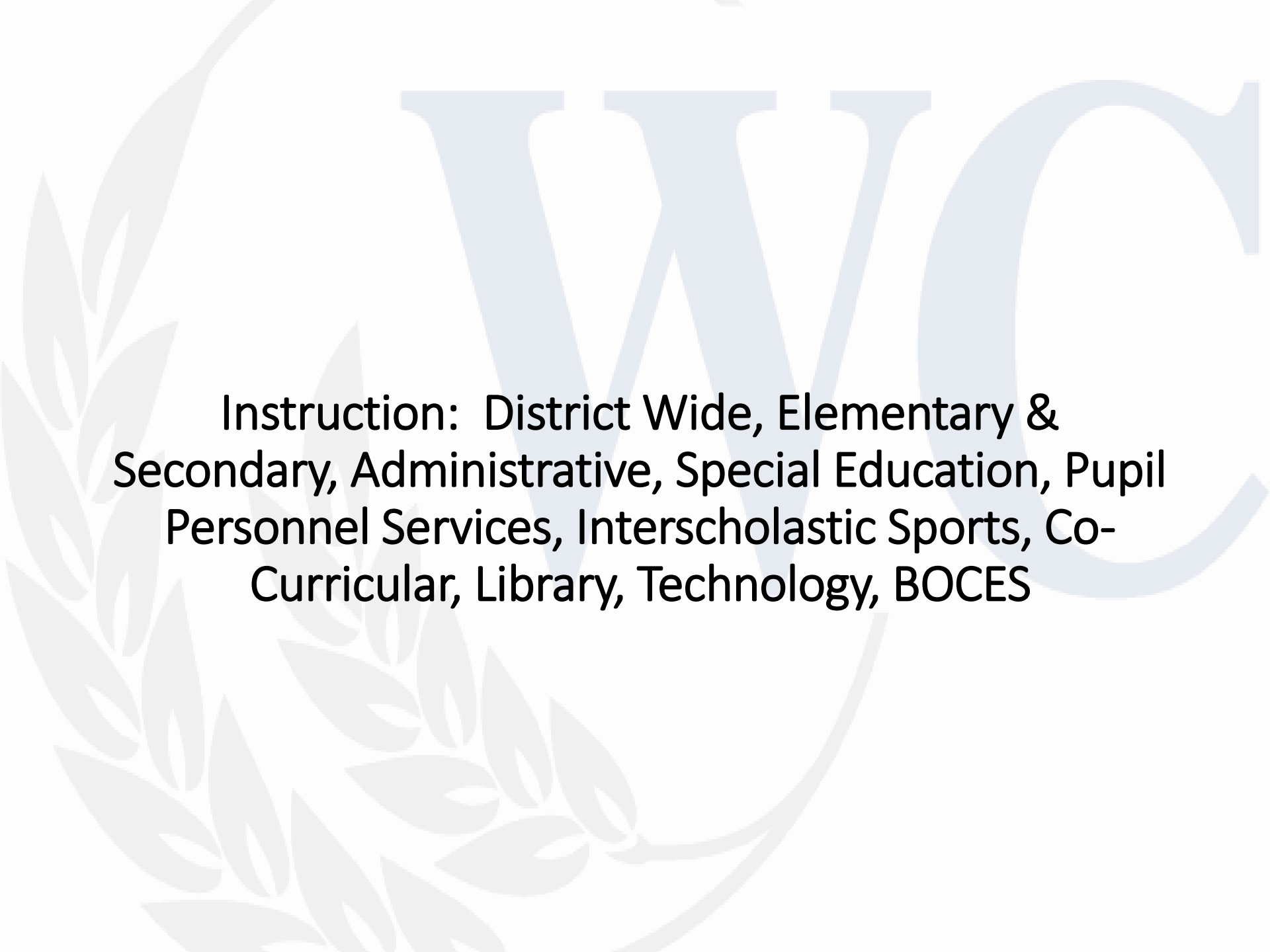
General Support

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
Board of Education	\$65,414	\$57,645	-11.88%
Central Administration	\$326,956	\$334,854	2.42%
Central Services	\$224,739	\$235,042	4.58%
Facility Operations	\$1,257,244	\$1,247,349	-0.79%
Finance	\$423,634	\$421,265	-0.56%
Personnel/Public Information Services	\$213,139	\$215,540	1.13%
Special Items	\$369,401	\$382,148	3.45%
<i>Grand Total</i>	\$2,880,527	\$2,893,843	0.46%

The background features a large, light blue watermark of the letters "WVCO" in a serif font. To the left of the letters is a stylized laurel wreath in a light gray color, consisting of several leaves and branches.

Modifications to General Support Budget in 2026-2027

- *Modifications to BOCES general support line items per final service requests*
- *Reduction of Facilities Budget – Head Custodian to be replaced by Maintenance Mechanic I*

The background features a large, light blue watermark of the letters 'WV' in a serif font, partially overlaid by a laurel wreath. 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	\$742,996	4.08%
BOCES	\$3,384,012	\$3,700,748	9.40%
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	\$286,647	-7.40%
Instruction	\$4,432,420	\$4,437,239	0.11%
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	\$1,463,360	-3.96%
Teaching – Special Schools	\$18,014	\$18,074	0.33%
Technology	\$216,392	\$221,854	2.52%
Grand Total	\$11,891,945	\$12,592,235	5.89%

Modifications to Instruction Budget: District Wide, Elementary & Secondary, Administrative, Special Education, Pupil Personnel Services, Interscholastic Sports, Co-Curricular, Library, Technology, BOCES in 2026-2027

- *Reduction of 0.5 FTE – 5th Grade Elementary Teacher on Sabbatical, Position not filled in 2026-27*
- *Reduction of 1.0 FTE – Teacher Aide at TJC*
- *Reduction of 1.5 FTE – 1:1 Teacher Aides at MS/HS – 1 student placed outside of District, 0.5 FTE to be covered by existing Teacher Aide in Building*
- *Reduction of 2.0 FTE - LPN Positions*
- *Addition of Contracted Nursing Services for student placed outside of District*
- *Addition of monies to cover future WCFT settlement*

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

Transportation

Transportation

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
BOCES	\$6,500	\$12,347	89.95%
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	\$1,305,280	11.66%

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 stylized laurel wreath in a light gray color, consisting of several leaves and branches.

Modifications to Transportation Budget in 2026-2027

- *Modifications to BOCES line item per final service request*
- *1.5 FTE's budgeted for Mechanic positions in 2025-26, 0.5 FTE reinstated prior to beginning of school year, budget adjusted to reflect that change*

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. The word 'Benefits' is centered over the 'W's of the 'WWC' logo.

WWC

Benefits

Benefits

	2025-26 Adopted Budget	2026-27 Proposed Budget	% Change
Health Insurance	\$3,699,672	\$4,069,639	10.00%
Life Insurance	\$3,060	\$3,060	0.00%
Unemployment	\$20,000	\$20,000	0.00%
Worker's Compensation	\$107,277	\$83,858	-21.83%
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	\$6,156,496	7.84%

Modifications to Benefits Budget in 2026-2027

- *10.0% Projected Increase to Health Insurance Premiums*
 - *Budget reflects costs of actual plans our staff members are currently in*
- *Retirement and Social Security Budget are calculated based on TRS, ERS and FICA rates and are assessed based on actual salary figures.*

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	\$25,000	-50.00%
Interfund Transfer – Capital Fund	\$100,000	\$100,000	0%
Interfund Transfer – School Lunch	\$66,845	\$50,000	-25.20%
Grand Total	\$1,948,637	\$2,670,132	37.03%

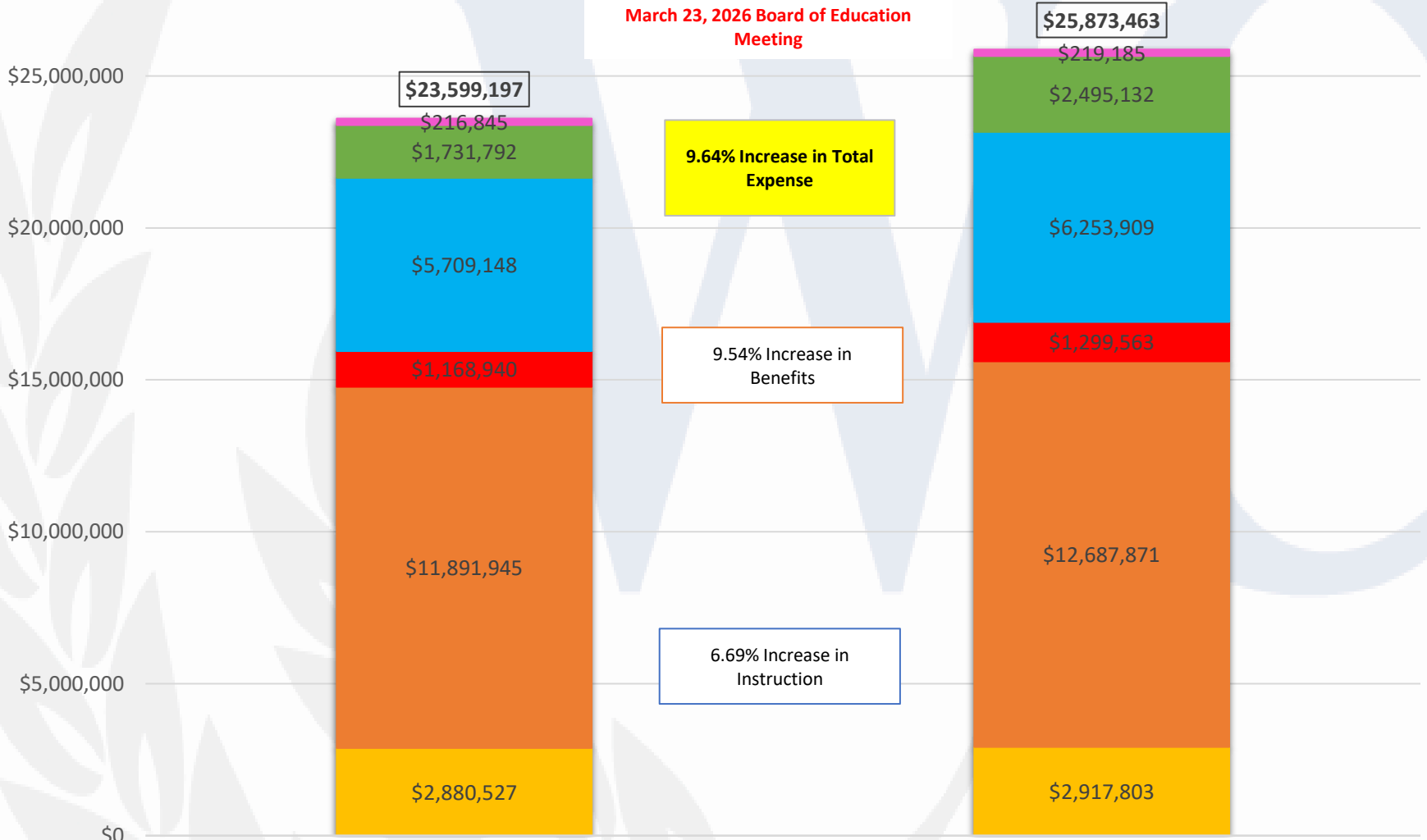


Modifications to Transfers & Debt Service Budget in 2026-2027

- *\$763k increase to Debt Service Budget*
 - *Offset by equal increase in Building aid*
 - *Debt service obligation remains flat*

2025-2026 vs 2026-2027 Projected Expenses

March 23, 2026 Board of Education Meeting



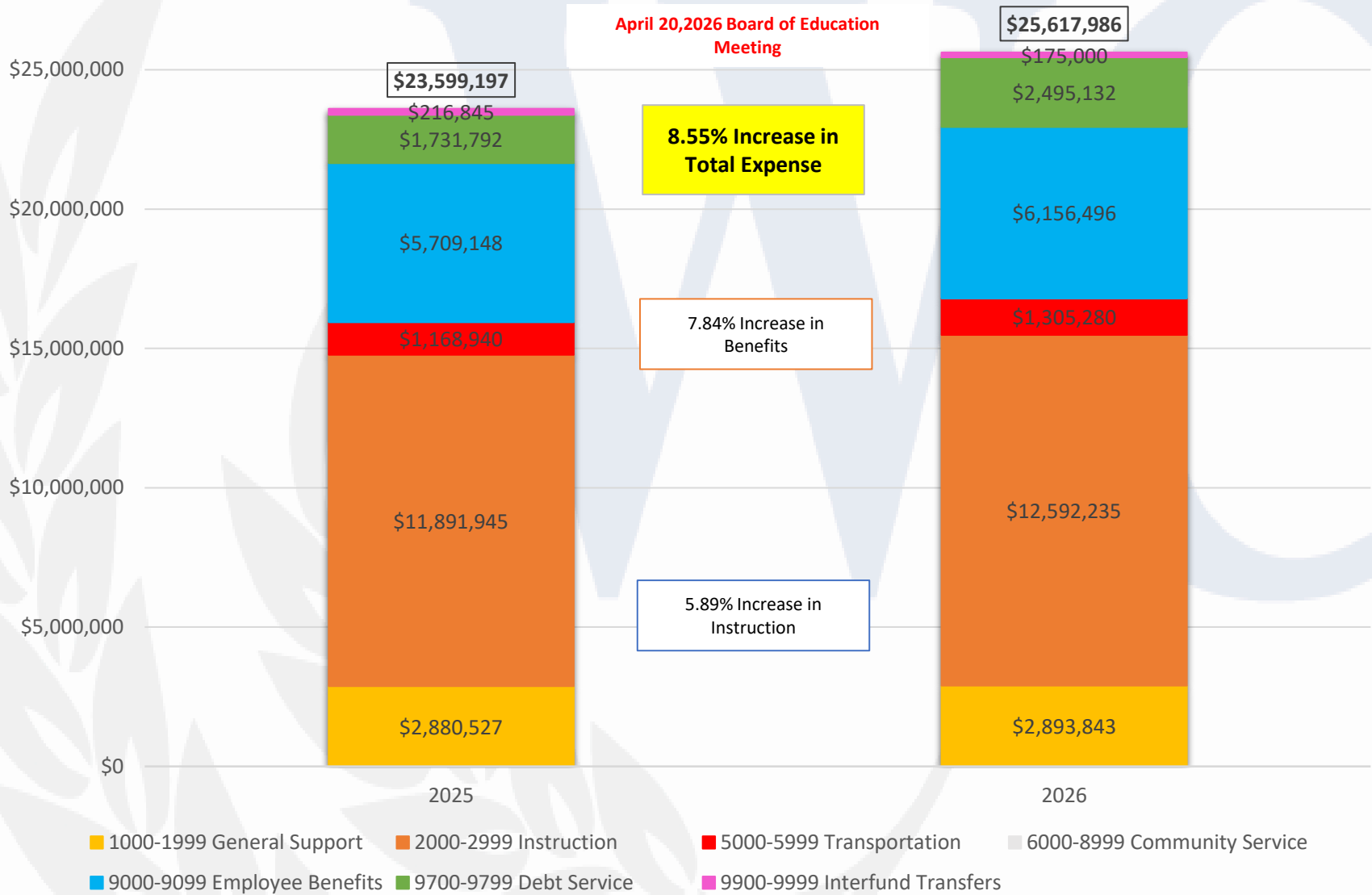
9.64% Increase in Total Expense

9.54% Increase in Benefits

6.69% Increase in Instruction

- 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

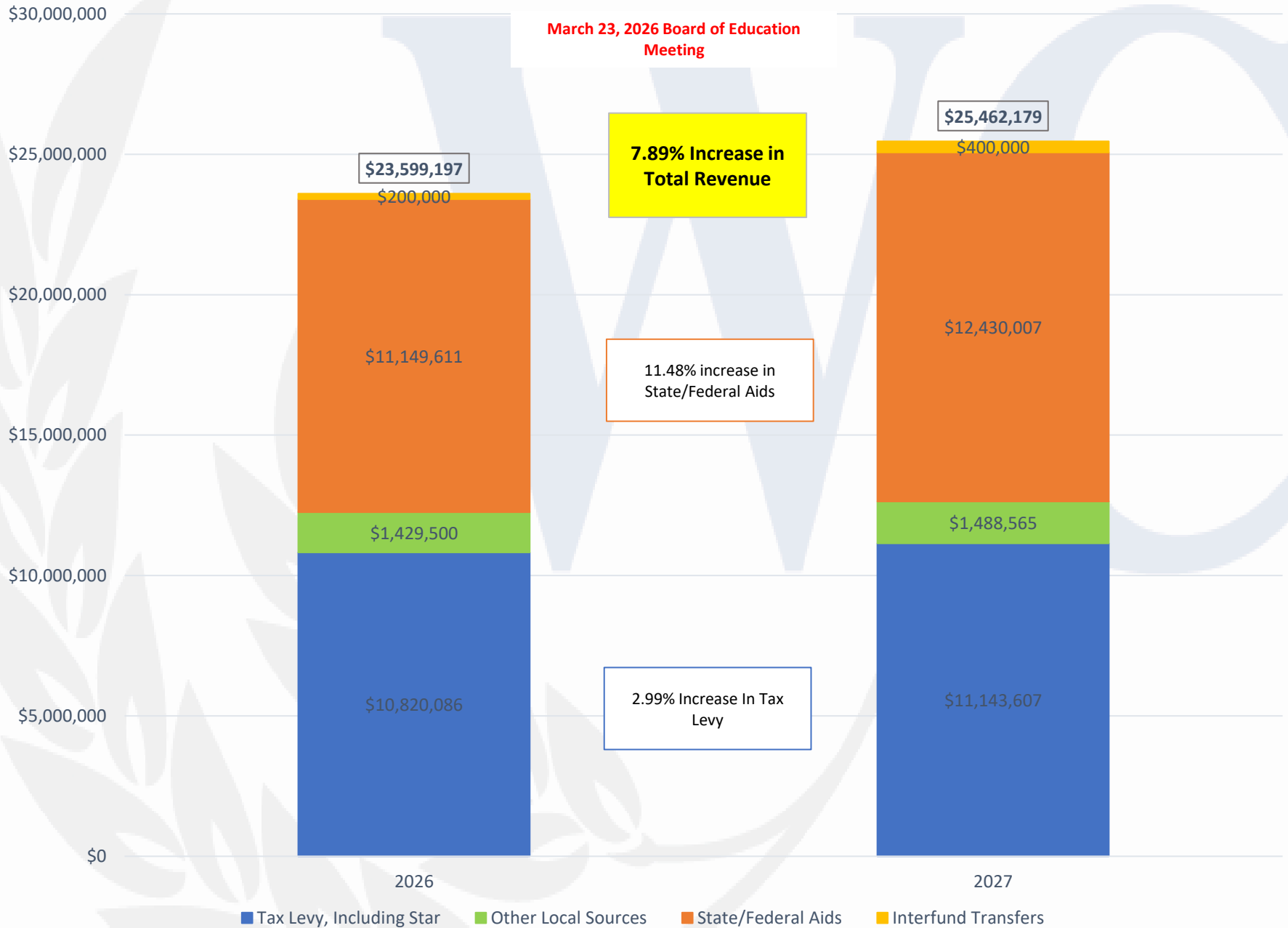
2025-2026 vs 2026-2027 Projected Expenses



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2025-26 vs 2026-27 Projected Revenues



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 2026-27.
- 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
- Updated 3.23.26 - New Tax Levy – 2.99%, 2% Projected Increase in Foundation Aid - \$411,284 deficit
- Updated 4.20.26 - New Tax Levy – 3.5%, 2% Projected Increase in Foundation Aid
 - Budgeted Expenditures and Revenues are now in balance

The background features a large, light blue watermark of the letters 'WVC' in a serif font. To the left of the 'W' is a laurel wreath, a symbol of honor and victory, rendered in a light grey color. The wreath consists of several branches of leaves, each with a central vein and a pointed tip, arranged in a circular pattern.

2026-2027 Budget Development Process

- May 5, 2026
 - Budget Hearing & Meet the Candidates Night