Wheatland-Chili Central Schools 2025-2026 Budget Development

Budget Hearing – May 6, 2025

2025-26 Budget as Adopted by the Board of Education on April 21, 2025

2025-2026 Budget Development

Date	Presentation
January 13	Budget Parameters, Staffing & Enrollment Projections
February 24	General Support, Capital/Debt Service, Facilities and Transportation, Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co- Curricular, Technology) and Employee Benefits
March 24	Review Draft Budget
April 21	Adoption of Proposed Budget
May 6	Budget Hearing and Meet the Candidates Night
May 20 (Tues.)	Budget Vote
June 17 (Tues.)	Statewide Budget Revote Day

2025-2026 Budget: By the Numbers

- Proposed Budgeted Expenses to increase by 3.56% over current year
 - \$22,787,741 in 2024-2025 to \$23,599,197 in 2025-2026
 - \$811,456 total Increase

2025-2026 PROPOSED BUDGET **SUMMARY OF APPROPRIATIONS** Actual 4/21/25 Adopted vs. **Expenditures Adopted Budget Projected Projected Expense** 2023-24 2024-25 Expense 2025-26 **Variance Amount** % Variance **General Support** 2,774,093 2,790,736 2,880,527 89,791 3.22% Instruction 10,809,986 11,629,123 11,891,945 262,822 2.26% **Pupil Transportation** 1,205,423 1,145,590 1,168,940 23,350 2.04% **Employee Benefits, Transfers, Debt** 4,690,043 5,709,908 5,709,148 457,240 8.71% **Community Services** 0.00% **Debt Services** 1,549,527 1,755,488 (23,696)1,731,792 -1.35% **Transfers to School Lunch** 62,400 64,896 66,845 1,949 0.00% **Transfers to Capital** 100,000 100,000 100,000 0.00% **Transfers to Special Aid** 35,436 50,000 50,000 0.00% TOTAL \$21,226,908 \$22,787,741 \$23,599,197 \$811,456 3.56%

2025-26 PROPOSED BUDGET								
SUMMARY OF REVENUES								
	Adopted Budget 2024-25	BOE Adopted 2025-26 - 4/21/25	Adopted vs. Projected Expense Variance Amount	% Variance				
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Tax Levy, Including Star	10,578,888	10,820,086	241,198	2.28%				
Other Local Sources	1,357,107	1,429,500	72,393	11.99%				
State/Federal Aids	10,651,746	11,149,611	497,865	2.83%				
Interfund Transfers	200,000	200,000	(200,000)	-50.00%				
TOTAL	\$22,787,741	\$23,599,197	\$811,456	3.56%				

What will we continue to support in this budget?

- All program requirements are met
- Electives are offered with appropriate enrollment (Art, Business, Technology, Band, and Chorus)
- Sports opportunities with appropriate enrollment
- Extra-classroom clubs with appropriate enrollment
- High school summer school opportunities
- Drivers' education
- Elementary science enrichment
- Social and emotional learning focus
- Culturally responsive-sustaining educational practices within our classrooms

Modifications to General Support Budget in 2025-26

- Addition of monies to support new Monroe County Board of Election Requirements
- Additional funds allocated to cover 15% increase in insurance premiums
- Funds allocated to bring full time PR Specialist back to district from BOCES
- Removal of \$40k from Facilities budget Roofing to be completed in Capital Project
- Additional funds allocated to BDCCW staff to help offset compression due to minimum wage increases

Modifications to Instruction Budget: District Wide, Elementary & Secondary, Administrative, Special Education, Pupil Personnel Services, Interscholastic Sports, Co-Curricular, Library, Technology, BOCES in 2025-2026

- Addition of 0.5 FTE Math Interventionist
- Addition of 1.0 FTE Reading Teacher (replaced Teaching Assistant) Position filled in 2024-2025
- Addition of 0.5 Pre-K Classroom Teacher Half day converted to full day in 2025-26
- Addition of 0.5 Pre-K Classroom Teacher Aide Half day converted to full day in 2025-26
- Additional funds allocated to PSRP staff to help offset compression due to minimum wage increases

Modifications to Transportation Budget in 2025-26

- Additional funds allocated to BDCCW staff to help offset compression due to minimum wage increases
- Reduction of 0.5 FTE Mechanic Current staff shifted to 0.5 Part-Time
 Driver
- Contractual salary increases & standard increases to supply and contractual lines

Modifications to Benefits Budget in 2025-26

- 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.

Modifications to Transfers & Debt Service Budget in 2025-26

- \$24k decrease to Debt Service Budget
 - Offset by equal decrease in Building aid
 - > Debt service obligation remains flat

2025-2026 Property Tax Summary

- Full value tax rate is projected to Increase by 2.58%
 - Projected to be at the rate of \$17.89 per \$1,000 of property value in 2025-2026 compared to a rate of \$17.44 per \$1,000 of property value in 2024-2025, depending on assessed values of properties in municipalities and equalization rates
 - **Point of Reference:** The 2024-2025 rate was <u>projected</u> at \$19.14 in May 2024, and was calculated at \$17.44 in August 2024.
 - The \$17.44 rate per \$1,000 of assessed value is the <u>actual blended tax rate</u> (of all four municipalities) for 2024-2025; and the \$17.89 rate per \$1,000 of assessed value is the <u>projected blended tax</u> rate (of all four municipalities) for 2025-2026.
- Equalization Rates: Determined by the Office of Real Property Tax Services —
 Without a town reassessment to determine a properties current worth, the rate is
 designed to bring property up to Market Value.
 - Properties are assessed taxes based on Market Value, not assessed value
 - Equalization rates are currently estimated by the Office of Real Property Tax Services at 59% for the Town of Brighton, 98% for the Town of Chili, 89% for the Town of Caledonia, and 68% for the Town of Wheatland Will be finalized by August 2024
 - Rates are set to assess tax at market value (see next slide for graphic).

Although tax rate is higher in Town A – The taxes due remain the same for a house with a full market value of \$250,000 Equalization rates indicate the ratio of the assessed value to market value in the municipality. They are used in an effort to fairly apportion the share of taxes when a taxing jurisdiction, such as a school district, contains multiple municipalities. They are designed to ensure that owners of properties with similar full market values pay an equivalent amount of taxes.



TAX BILL - HOUSE IN TOWN A

Full Market Value:	\$250,000
Equalization Rate:	74.00
Assessed Value:	\$185,000
Town Tax Rate:	\$27.03 per \$1,000
Total Taxes Due:	\$5,000



TAX BILL - HOUSE IN TOWN B

Full Market Value:	\$250,000
Equalization Rate:	100.00
Assessed Value:	\$250,000
Town Tax Rate:	\$20.00 per \$1,000
Total Taxes Due:	\$5,000

In this example, House A and House B pay an equivalent amount of taxes due to the different tax rates.

Remember: Assessed value $X = \frac{\text{Tax Rate}}{1,000} = \text{Total Tax Bill}$

Impact on Homeowners

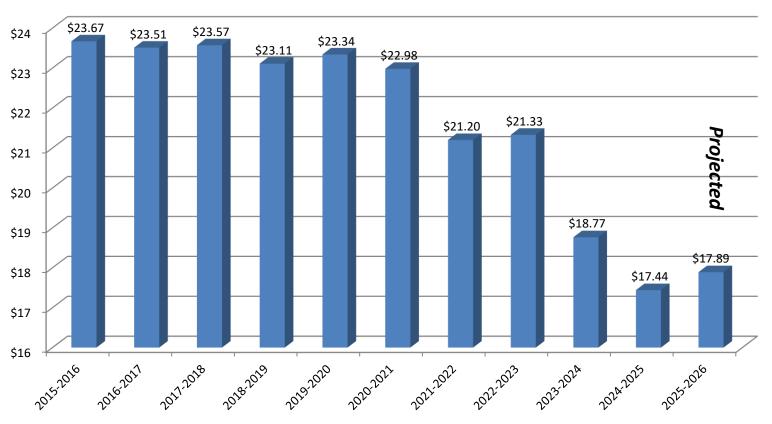
Town	2025-26 Projected	2024-25 Actual	Projected Impact per Year (Full Value on \$100,000)	Projected Impact per Year (Full Value w/STAR on \$100,000)
Brighton	\$24.83	\$22.43	\$240.43	\$189.58
Chili	\$14.95	\$14.58	\$37.33	\$25.58
Wheatland	\$21.55	\$21.07	\$47.93	\$33.55
Caledonia	\$17.62	\$16.62	\$100.28	\$79.47

Hypothetical home with \$100,000 assessed value

Calculation based on blended actual blended rate in 2024-25 (\$17.44) & projected blended rate in 2025-26 (\$17.89)

Tax Rate History

Full Value Tax Rates



Capital Outlay – Mini Renovation Project

- Capital outlay projects in prior years
 - Redesign foyer at MS/HS to become a more student friendly space
 - Flooring replacement at MS/HS
 - Flooring replacement at TJC
 - Window film
 - Carpet replacement and sound system at MS/HS
 - Flooring upgrades at Transportation Bus Garage
- Capital outlay project for 2025-2026
 - Tiling of MS/HS corridors to match front hallway tiling completed as part of 2022 Capital Project

- Proposition #1
 - 2025-2026 School Budget in the amount of \$23,599,197

- Proposition #2 Capital Reserve Fund 2018 (Bus and Grounds Equipment)
 - Authority to withdraw funds from the Capital Reserve Fund 2018 (Bus and Grounds Equipment) in an amount not to exceed \$295,000 for the purchase of two (2) replacement vehicles for the transportation of District students; those vehicles being:
 - One (1) 30-passenger wheelchair bus; and
 - One (1) 35-passenger bus.

Proposition #3 – Capital Reserve Fund 2025 (Bus and Grounds Equipment)

- Authority to establish a reserve fund to be known as the "Capital Reserve Fund 2025 (Bus & Grounds Equipment)";
- The purpose of such fund shall be to finance the purchase of vehicles for student transportation and other equipment; the probable term of such fund be ten years from the adoption of this Proposition, but such fund shall continue in existence for its stated purpose until liquidated according to Education Law or until its funds are exhausted; the ultimate amount of such fund to be (One Million Eight Hundred Thousand Dollars) \$1,800,000, plus accrued interest; and the sources from which funds shall be obtained are: (1) current and future unappropriated balance as directed by the Board of Education; (2) amounts from budgetary appropriations; (3) transfers from other reserve funds as authorized by law; (4) New York State building aid as directed by the Board of Education; and (5) interest earnings.

Candidates for Board of Education

 Two candidates for two, three-year terms (listed in order of ballot)

- Adria Callery
- Gregory Berl



The School District strengthens our entire community by delivering educational excellence that prepares our students for successful futures.

Annual Budget Vote
Tuesday, May 20, 2025
7:00 am – 9:00 pm
MS/HS Gym
940 North Road, Scottsville, NY



 Absentee and early mail ballot application must be received by District Clerk at least 7 days before the vote, if mailed, and the day prior to the vote if in person.

To request an application for absentee or early mail ballot, please contact the District Clerk at

Diane_Stocking@wheatlandchili.org

Graduates of Excellence

- Honor Wheatland-Chili alumni who have distinguished themselves through their work, their community service, and/or their outstanding character
- Nominations for consideration of this honor are sought annually from the community at large and selected recipients are recognized at each year's graduation ceremony
- Application is on the District website and is due by May 15
- Past graduates of excellence include:
 - Patricia Shero Bruno (Class of 1979)
 - Jill Skivington Jackett (Class of 1997)
 - Michael Benson (Class of 1974)
 - Laurence Tallman (Class of 1985)
 - Geoff Woerner (Class of 1980)
 - Mark Arlauckas (Class of 1979)
 - Karon Woods (Class of 1980)
 - Sara Young-Bohac, M.D. (Class of 2001)
 - Lt. Col. Luke Schneider (Class of 1996)
 - Matthew P. Cook (Class of 2013)
 - Samantha Davies (Class of 2000)

