

2026-27 Property Tax Report Card

262001 - WHEATLAND-CHILI CSD

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	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	23,599,197	25,617,986	8.55%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	10,820,086	11,198,789	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	10,820,086	11,198,789	3.50%
F. Permissible Exclusions to the School Tax Levy Limit	198,559	409,910	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	10,656,431	10,834,208	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	10,621,527	10,788,879	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	34,904	45,329	
Public School Enrollment	660	656	-0.61%
Consumer Price Index			2.63%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	4,165,491	4,466,566
Assigned Appropriated Fund Balance	253,449	225,000
Adjusted Unrestricted Fund Balance	943,968	1,024,716
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-2026 School Year
Capital	Bus & Grounds Equipment Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$ 767,958	\$ 800,000	Use of \$215,000 to fund Bus purchase if approved by voters.
Capital	School Equipment Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$ 330,621	\$ 330,620	We do not intend to use in 2026-27
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$ 1,562,323	\$ 1,562,323	We do not intend to use in 2026-27
Repair	Reserve for Repairs	To pay the cost of repairs to capital improvements or equipment.	\$ 1,436	\$ 1,436	We do not intend to use in 2026-27
Workers' Compensation	Worker's Compensation Reserve	To pay for Workers Compensation and benefits.	\$ 73,700	\$ 73,700	We do not intend to use in 2026-27
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 65,894	\$ 65,894	We do not intend to use in 2026-27
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$ 469,517	\$ 469,517	We do not intend to use in 2026-27
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability	Liability Reserve	To establish and maintain a program of reserves to cover liability claims incurred.	\$ 600,000	\$ 669,034	We do not intend to use in 2026-27
Tax Certiorari	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$ 37,051	\$ 37,051	We do not intend to use in 2026-27
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Miscellaneous Reserve - OPEB	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$ -	\$ -	
Retirement Contribution	Retirement Contribution Reserve - TRS	To fund employer retirement contributions to the Teachers' Retirement System	\$ 135,826	\$ 235,836	Appropriate \$200,000 to offset pension costs
Retirement Contribution	Retirement Contribution Reserve - ERS	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 121,165	\$ 221,165	Appropriate \$200,000 to offset pension costs