

WYOMING CENTRAL SCHOOL DISTRICT



BUDGET NEWSLETTER 2026-2027

Message from Emily Herman, Superintendent of Schools,

As we share our proposed budget for the 2026–2027 school year, I want to take a moment to speak to you not just as a superintendent, but as a member of this community.

Each year, building a school budget is a balancing act. This year has been no different, and in many ways, more challenging than most.

Our proposed budget is \$6,781,767, which is an increase of about 6.5% from last year. Like many districts, we are seeing rising costs in areas we can't avoid, things like contractual obligations, utilities, transportation, and everyday operational expenses. At the same time, state aid has not kept pace with these increases.

I also understand that these same pressures are being felt at home. That's something we think about throughout this entire process.

Another reality we are facing is declining enrollment. In a small, close-knit district like ours, even small changes in the number of students we serve can have a big impact on our finances. Simply put, fewer students can mean fewer resources. That said, our commitment to each child does not change. If anything, it strengthens our resolve to be thoughtful, creative, and responsible in how we use every dollar to support our students and sustain the programs that matter most to our community.

With that in mind, the proposed tax levy increase is 2.64%, which remains within the allowable limit. We worked hard to land in a place that is both responsible to our taxpayers and supportive of our students.

One of our biggest priorities throughout this process was protecting the programs and supports that matter most. This budget continues to support:

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Public Hearing:

May 6, 2026
6:30 pm
School Conference
Room



Budget Vote:

May 19, 2026
1:00 pm - 8:00 pm
School Front Hall

Absentee ballots may be returned by mail or in person.
Absentee ballots must be received in the office of the District Clerk
by 5:00 pm on May 19, 2026 in order to be counted.

- Our full-day Pre-K program
- The School Resource Officer (SRO) program
- Academic supports and interventions for students who need them most

These aren't extras, they are part of who we are as a district and what we believe our students deserve.

In addition to maintaining programs, we continue to make thoughtful investments in our facilities through our annual capital outlay project.

New York State allows districts to complete up to \$100,000 in improvements each year with building aid support, and this year's proposed project focuses on mechanical improvements within the main building . Over the next two capital outlay cycles, these mechanical improvements will focus on adding air conditioning to the cafeteria, helping us create a more comfortable environment for students and staff, particularly during the warmer months.

While these types of projects may not always be highly visible, they are critically important. As temperatures rise, ensuring that students have access to cooler, safe learning and dining spaces is essential, not just for comfort, but for their overall well-being and ability to focus throughout the day. This work reflects our continued commitment to maintaining facilities that meet the needs of today while planning responsibly for the future.

While budgets are often about numbers, what stands out most about this past year has been our people. "When challenges arise, our people rise with them, working together to ensure our students remain safe, supported, and ready to learn."

Time and again, when challenges arose, our staff stepped up without hesitation. Whether it was responding to unexpected septic system repairs, navigating road closures due to flooding, or managing other day-to-day disruptions, our team came together to ensure that our students remained safe, supported, and able to learn. From our bus drivers adjusting routes, to our office staff coordinating communication, to our teachers and support staff maintaining calm and consistency in the classroom, these moments reflect the very best of Wyoming. It is this sense of teamwork and shared responsibility that truly defines our district.

We are also thinking carefully about the future. While grant funding has helped support some of our work, we know that those funds are not guaranteed long-term. That means we need to be thoughtful about what we build and how we sustain it. Our goal is not just to get through this year, but to position the district to remain strong in the years ahead.

I want to thank you for your continued support of our school community. Wyoming has always been a place where people show up for one another, and that includes supporting our students. As always, I encourage you to reach out with questions, stay informed, and participate in the budget vote. We are proud of what we offer our students, and with your partnership, we will continue to move forward in a way that reflects both our values and our responsibility to the community.

With appreciation,

Emily Herman

Superintendent

WYOMING CENTRAL SCHOOL DISTRICT



MEET THE CANDIDATE

Nicole White

Hi, I'm Nicole White. I live in Wyoming with my husband, Brad, and our 2 young boys. I am a CPA at Withum, where I work full-time serving an array of clients but specializing in agriculture and nonprofits. We also own a small family-run maple syrup business, Sweet Time Maple in Wyoming. I bring a strong background in financial management and budgeting, hard work ethic, and a strong desire to volunteer and be present in our community. Currently I serve on the board as Treasurer of the Wyoming County Chamber of Commerce. I am seeking re-election to the school board to continue providing thoughtful, fiscally responsible leadership in support of our students, staff, and community.

Voter Qualifications

In order to participate in the voting process, you must be...

- ☒ A United States citizen;
- ☒ At least 18 years old;
- ☒ A resident of the school district for at least 30 days prior to the voting date.

Voting Procedures

How do I sign in? On the day of the vote between the hours of 1:00 pm and 8:00 pm, go to the sign-in table where you will be required to provide your signature, printed name and address. District election officials also reserve the right to ask voters to provide one form of proof of residency.

Where and how do I complete the ballot?

At the sign-in table, you will be given a paper ballot and privacy sleeve and then instructed to go to a privacy booth. Once at the privacy booth, review the paper ballot, and make your selection using the pen provided. Be sure to place a ☒ or ☒ in the square. Select either yes or no for each proposition and select one (1) candidate you would like to see on the Board of Education. After you have finished filling out the ballot, place your folded ballot in the ballot box.

If you have any problems on the day of the vote, please see one of the Election Workers at the main table. If you have any questions, please contact Nancy Norton, District Clerk at 585-495-6222 or via email at nnorton@wyomingcsd.org.

Absentee and Early Voting Ballot Information

Applications for absentee and early voting ballots may be obtained from the District Clerk during school hours. The completed applications must be received by the District Clerk at least seven days prior to the election if the ballot is to be mailed, or the day before the election if the ballot is to be issued in person.

The District Clerk must receive completed absentee and early voting ballots no later than 5:00 pm on Tuesday, May 19, 2026.

Annual Budget Referendum 2026-2027

What's on the ballot?

PROPOSITION #1: Annual Budget

Shall the following resolution be adopted?

YES ☐ NO ☐ **RESOLVED**, that the Board of Education of the Wyoming Central School District shall be authorized to expend the amount of \$6,781,767.00 to meet the expenditures for the fiscal year 2026-2027, AND FURTHER that said Board of Education shall be authorized to levy and collect a tax upon taxable property of the School District in an amount necessary therefore.

PROPOSITION #2: Board Election

RESOLVED, to elect one (1) member of the Board of Education for one (1) five (5) year term commencing July 1, 2026 and expiring on June 30, 2031 to succeed Nicole White, whose term expires on June 30, 2026. All board positions are at-large.

Vote for one (1):

☐ Nicole White

☐ _____ Write-In Candidate

PROPOSITION #3: Authorization to withdraw from the existing "2020 Vehicle, Machinery, & Equipment Purchase Capital Reserve Fund"

Shall the following resolution be adopted?

YES ☐ NO ☐ **RESOLVED**, that the Board of Education of the Wyoming Central School District is hereby authorized to withdraw from the existing "2020 Vehicle, Machinery, & Equipment Purchase Capital Reserve Fund" a sum of money not to exceed Seventy Thousand Dollars (\$70,000), and to expend such funds for the costs associated with purchasing and installing wireless access points in the Main Building and Bus Garage as permitted by law.



PROPOSITION #4: Authorization to establish “2026 Vehicle, Machinery and Equipment Purchase Capital Reserve Fund”

Shall the following resolution be adopted?

YES ☐ NO ☐ **RESOLVED**, that the Board of Education of the Wyoming Central School District is hereby authorized to establish a capital reserve fund in accordance with New York State Education Law Section 3651 to be known as the “2026 Vehicle, Machinery and Equipment Purchase Capital Reserve Fund”.

The purpose of such fund being to finance, in whole or in part, the purchase and installation of vehicles, equipment, machinery or apparatus, furnishings, and costs incidental thereto, including transportation vehicles (buses and vans), technology equipment (educational and office), buildings and grounds equipment, furnishings, and other equipment, machinery or apparatus incidental thereto or separately; provided that such capital costs are an object of purpose that would be eligible for financing under the Local Finance Law.

The ultimate amount of such reserve fund shall not exceed Five Hundred Thousand Dollars (\$500,000), plus earnings thereon. The probable term of such reserve fund shall be 10 years, but such fund shall continue in existence for its stated purpose until the fund is exhausted or otherwise liquidated in accordance with the Education Law.

The source of monies to be paid into such reserve fund shall include: (a) current and future unappropriated fund balance made available by the Board of Education from time to time; (b) any appropriations authorized by the voters from time to time; (c) New York State Aid received and made available by the Board of Education from time to time; and (d) fund balances transferred from other reserve funds of the District, all as authorized by law.

PROPOSITION #5: Wyoming Free Circulating Library Association

Shall the following resolution be adopted?

YES ☐ NO ☐ **RESOLVED**, shall the sum raised by annual levy of a tax upon the taxable real property within the Wyoming Central School District for the purpose of funding a portion of the operating expenses of the Wyoming Free Library Association be increased by Two Thousand Dollars (\$2,000.00) from the annual amount of Forty-Seven Thousand, Four Hundred Ninety-Five Dollars (\$47,495.00) to the annual amount of Forty-Nine Thousand, Four Hundred Ninety-Five Dollars (\$49,495.00) commencing with the 2026-2027 school year?

Attention - For Your Information

The Dr. John L. Flateau Voting & Elections Database of New York Act took effect on April 1, 2026. The law requires school districts to provide election and voting data to the New York State Board of Elections for publication in a statewide database. The following data will be submitted to the New York State Board of Elections:

- Election results - Including school board members, budget votes, bond acts, capital project votes, off cycle votes, and revotes
- Voter lists - Lists will include all eligible voters and those who voted
- Poll sites
- District maps

Data must be transmitted by January 1st after each election, or within ten (10) business days, whichever is later. School Districts WILL NOT provide voters' individual ballots, or any data that would identify individual voters.

The District will be displaying signage at the poll site with the aforementioned information. We want to ensure all completely understand the new law prior to the annual meeting of District Voters. Please contact the District Office or New York State Board of Elections ((518)474-6220 or info@elections.ny.gov) if you have any questions.

Three-Part Budget Summary

Proposed Program Budget	2025-26 Budget	2026-27 Proposed	Increase / (Decrease)	Percent of Program Budget	Percent of Total Budget
General Education	1,555,486	1,517,014	(38,472)	34.04%	22.37%
Programs for Students with Disabilities	956,287	971,024	14,737	21.79%	14.32%
Career and Technical Education	94,816	99,226	4,410	2.23%	1.46%
Teaching Special Schools	2,980	3,040	60	0.07%	0.04%
Library and Computer Technology	86,567	87,661	1,094	1.97%	1.29%
Pupil Services	214,420	228,432	14,012	5.13%	3.37%
Interscholastic Athletics	23,900	25,272	1,372	0.57%	0.37%
Transportation Services	531,861	483,915	(47,946)	10.86%	7.14%
Community Programs	700	700	0	0.02%	0.01%
Employee Benefits	890,470	932,224	41,754	20.92%	13.75%
Transfers	27,500	107,000	79,500	2.40%	1.58%
TOTAL	4,384,987	4,455,508	70,521	100.00%	65.70%

Proposed Capital Budget	2025-26 Budget	2026-27 Proposed	Increase / (Decrease)	Percent of Capital Budget	Percent of Total Budget
Operations and Buildings	309,799	316,155	6,356	24.65%	4.66%
Maintenance and Security of Buildings & Grounds	189,539	192,968	3,429	15.04%	2.85%
Refund of Property Taxes	2,000	2,000	0	0.16%	0.03%
Bus Purchases ⁽¹⁾	169,038	180,040	11,002	14.04%	2.65%
Debt Service	110,569	398,716	288,147	31.08%	5.88%
Employee Benefits	92,073	92,774	701	7.23%	1.37%
Transfers ⁽²⁾	100,000	100,000	0	7.80%	1.47%
TOTAL	973,018	1,282,653	309,635	100.00%	18.91%

(1) We intend to purchase a 30 passenger gasoline engine school bus and a Chevrolet Suburban in the 2026-27 school year.

(2) \$100k to be used for a capital outlay exception project in the 2026-27 school year.

Proposed Administrative Budget	2025-26 Budget	2026-27 Proposed	Increase / (Decrease)	Percent of Admin Budget	Percent of Total Budget
Board of Education	23,729	24,671	942	2.36%	0.36%
Central Administration	221,243	232,922	11,679	22.32%	3.43%
Finance and Central Services	449,131	471,115	21,984	45.15%	6.95%
School Administration	100,562	102,110	1,548	9.78%	1.51%
Employee Benefits	212,855	212,788	(67)	20.39%	3.14%
TOTAL	1,007,520	1,043,606	36,086	100.00%	15.39%

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TOTAL PROPOSED BASIC BUDGET

6,365,525

6,781,767

416,242

100.00%

What is the Three-Part Budget?

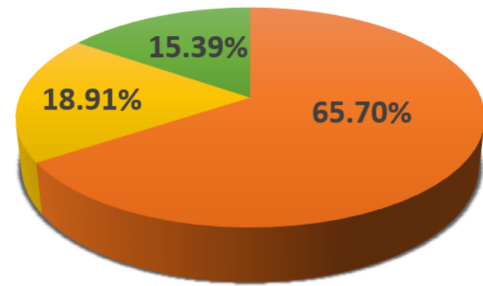
New York State law requires that all school districts present the proposed budget in three parts: Program, Capital and Administrative. The law also states that the Three-Part Budget must exclude any propositions or voter-authorized adjustment.

The Program component of the proposed budget includes expenses associated with our instructional program, teacher salaries and benefits, transportation costs, special education, legal services, and community services.

The Capital component contains building and grounds, maintenance, custodial services, utilities, administrative services, tax refunds and judgments, capital expenses, and debt services.

The Administrative component includes costs associated with running the Superintendent's/ Principal's Office, Board of Education expenditures, finance/legal services, and personnel.

Percent of Total Budget Information



■ Proposed Program Budget
■ Proposed Capital Budget
■ Proposed Administrative Budget

CAPITAL OUTLAY EXCEPTION PROJECT

NYS Law provides that a district may receive building aid in the following aid year for one project each year in the district not exceeding \$100,000. Voter authorization for these projects is obtained by inclusion of funding in the budget presented to and approved by the voters, such must be paid by budget appropriation. Districts may not use borrowed money for these projects.

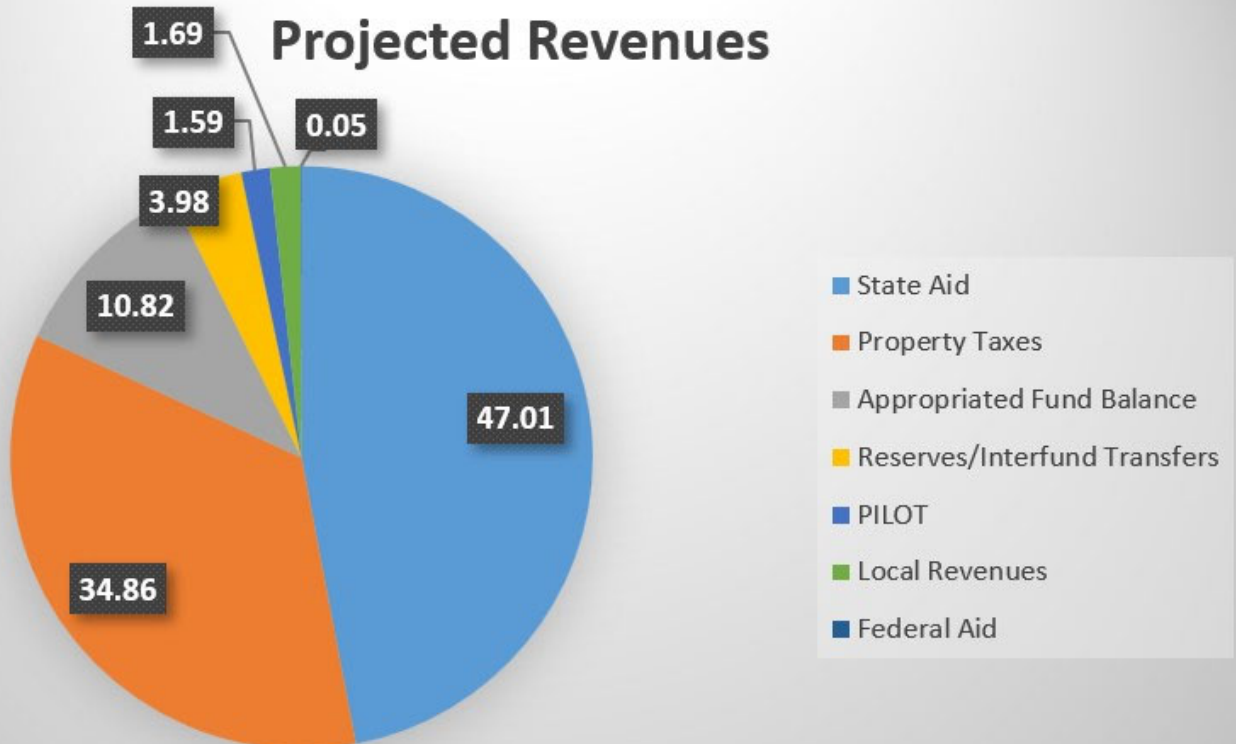
Project components planned for this year's proposed budget include Mechanical Improvements at the Main Building.

St. Patrick's Day fun in Pre-K!



Projected Revenues

	Budgeted 2025-26	Proposed 2026-27	2026-27 Increase / (Decrease)	2026-27 Percent Change	2026-27 Percent of Budget
Local Revenues (tuition, fees, rentals, interest, miscellaneous)	113,584	114,560	976	0.86%	1.69%
Property Taxes	2,302,713	2,363,495	60,782	2.64%	34.86%
Payments in Lieu of Taxes (PILOT)	115,000	108,000	(7,000)	(6.09)%	1.59%
State Aid	3,011,667	3,188,401	176,734	5.87%	47.01%
Federal Aid	3,500	3,500	0	0.00%	0.05%
Reserves/Interfund Transfers	85,061	269,811	184,750	217.20%	3.98%
Appropriated Fund Balance	734,000	734,000	0	0.00%	10.82%
Total Projected Revenues	6,365,525	6,781,767	416,242	6.54%	100.00%



Property Tax Report Card

Wyoming CSD #671002

	Budgeted 2025-26	Proposed 2026-27
Total Budgeted Amount, Not Including Separate Propositions	6,365,525	6,781,767
A. Proposed Tax Levy to Support the Total Budgeted Amount ⁽¹⁾	2,302,713	2,363,495
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)	2,302,713	2,363,495
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ⁽³⁾	2,302,973	2,363,495
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	2,302,713	2,363,495
I. Difference: (G-H); (negative value requires 60.0% voter approval) ⁽²⁾	260	0
Public School Enrollment	136	125
Consumer Price Index	2.95%	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	Estimated 2026-27
Adjusted Restricted Fund Balance	2,829,939	3,083,320
Assigned Appropriated Fund Balance	734,000	734,000
Adjusted Unrestricted Fund Balance	254,621	271,271
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%



Stars in our Arts Department

Wyoming CSD Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$6,365,525	\$6,781,767	\$6,420,777
Increase/(Decrease) for the 2026-27 School Year		\$416,242	\$55,252
Percentage Increase/(Decrease) in Proposed Budget		6.54%	.87%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,302,713	\$2,363,495	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$2,302,713	\$2,363,495	\$2,302,713
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,302,973	\$2,363,495	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$2,302,713	\$2,363,495	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval — See Note Below Regarding Separate Propositions)**	\$260	\$0	
Administrative Component	\$1,007,520	\$1,043,606	\$1,022,056
Program Component	\$4,384,987	\$4,455,508	\$4,451,108
Capital Component	\$973,018	\$1,282,653	\$947,613
*Equipment and bus purchases, as well as transfers to the capital fund for capital construction projects, have been eliminated to arrive at a contingent budget.			
**List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)	Description		Amount
	Library Proposition		\$49,495
	(vote to increase library levy by \$2,000, from \$47,495 to \$49,495)		

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings ¹	Information unavailable at the time of printing the newsletter

The annual budget vote for the fiscal year 2026-2027 by the qualified voters of the Wyoming Central School District, Wyoming County, New York will be held at the school in said district on Tuesday, May 19, 2026 between the hours of 1:00 pm and 8:00 pm, prevailing time in the Wyoming Central School District foyer, at which time the polls will be opened to vote by paper voting ballot.



"We forget that
children
watch more
than they listen."

Be someone
worth watching."
-- author unknown

Inspire
others!

Come join us at the
WCS Spring Concerts

3rd & 4th Grade
May 12th @ 6:30

Middle School
Band & Chorus
May 14th @ 6:30



SAVE THE DATE!!!!

Someone Special Dance:
Glow Themed

Hosted by Wyoming Central School PTO

When: Friday, June 12th
6 :00 pm to 9:00 pm

Where: Wyoming Central
School Gym

Be on the lookout for invitations in May

**Please Note: Each Student is allowed
to bring ONE Special Person

Wyoming Central School District
1225 State Route 19
PO Box 244
Wyoming NY 14591-0244

NON-PROFIT
ORGANIZATION
US POSTAGE PAID
PERMIT #8
WYOMING NY
14591



Board of Education

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Nicole White, Vice President
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Superintendent of Schools

Emily Herman

District Treasurer

Joelle Stroud



Wyoming Students of the Month