



# Wheatland-Chili Central Schools 2026-2027 Budget Development

Budget Hearing – May 5, 2026

**2026-27 Budget as Adopted by the Board of  
Education on 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
<b>May 5 (Tues.)</b>	<b>Budget Hearing and Meet the Candidates Night</b>
May 19 (Tues.)	Budget Vote & School Board Election
June 16 (Tues.)	Statewide Budget Revote Day

# 2026-2027 Budget: By the Numbers

- **Proposed Budgeted Expenses to increase by 8.55% over current year**

- \$23,599,197 in 2025-2026 to \$25,817,986 in 2026-2027
- \$2,018,789 total Increase

- *Note: \$763,340 of increase is debt service that is offset with building aid*

<b>2026-2027 Proposed Budget</b>					
<b>SUMMARY OF APPROPRIATIONS</b>					
	<b>Actual Expenditures 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>4.20.26 Projected Expense - 2026-27</b>	<b>Adopted vs. Projected Expense Variance Amount</b>	<b>% Variance</b>
<b>General Support</b>	2,713,363	2,880,527	2,893,843	13316	0.46%
<b>Instruction</b>	11,196,968	11,891,945	12,592,235	700290	5.89%
<b>Pupil Transportation</b>	1,413,498	1,168,940	1,305,280	136340	11.66%
<b>Employee Benefits, Transfers, Debt</b>	4,931,312	5,709,148	6,156,496	447348	7.84%
<b>Community Services</b>	0	0		0	
<b>Debt Services</b>	1,774,132	1,731,792	2,495,132	763340	44.08%
<b>Transfers to School Lunch</b>	64,584	66,845	50,000	-16845	-25.20%
<b>Transfers to Capital</b>	1,056,231	100,000	100,000	0	0.00%
<b>Transfers to Special Aid</b>	44,466	50,000	25,000	-25000	-50.00%
<b>TOTAL</b>	<b>\$23,194,554</b>	<b>\$23,599,197</b>	<b>\$25,617,986</b>	<b>\$2,018,789</b>	<b>8.55%</b>

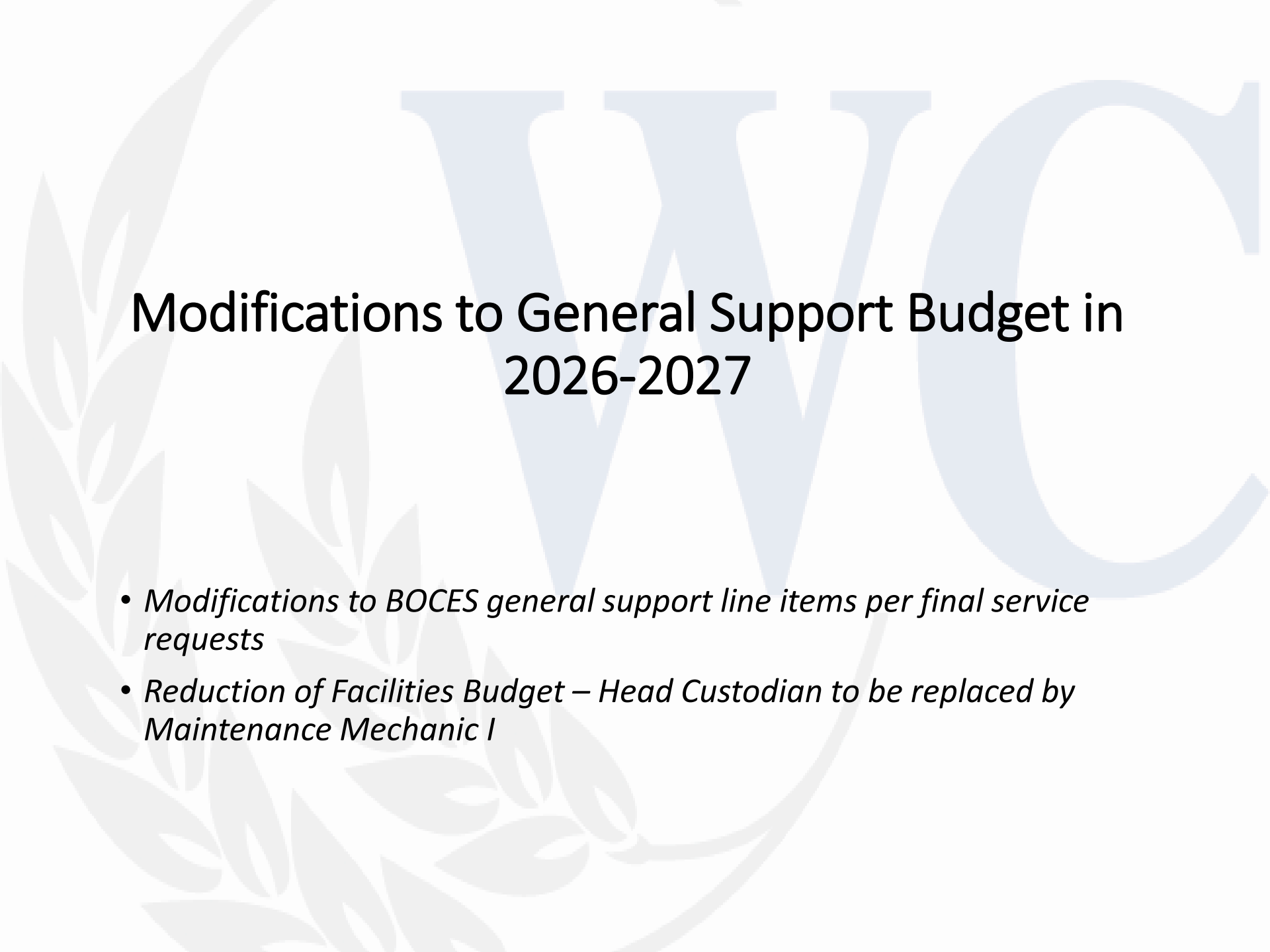
**2026-2027 Proposed Budget**

**SUMMARY OF REVENUES**

	<b>Actual Revenues 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>BOE Adopted 2026-27 - 4.20.27</b>	<b>Adopted vs. Projected Revenue Variance Amount</b>	<b>% Variance</b>
<b>Tax Levy, Including Star</b>	10,600,610	10,820,086	11,198,789	378,703	3.50%
<b>Other Local Sources</b>	1,678,890	1,429,500	1,488,565	59,065	4.13%
<b>State/Federal Aids</b>	10,747,254	11,149,611	12,430,007	1,280,396	11.48%
<b>Interfund Transfers</b>	0	200,000	500,625	300,625	150.31%
<b>TOTAL</b>	<b>\$23,026,754</b>	<b>\$23,599,197</b>	<b>\$25,617,986</b>	<b>\$2,018,789</b>	<b>8.55%</b>

# 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

The background features a large, light blue watermark of the letters "WVCO" in a serif font, centered horizontally. To the left of the letters is a stylized laurel wreath in a light gray color, consisting of several branches with pointed leaves. The overall design is clean and professional.

# 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*

# 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 – 5<sup>th</sup> 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*

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# 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*

# 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.*

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# 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*

# 2026-2027 Property Tax Summary

- Full value tax rate is projected to Increase by 2.54%
  - Projected to be at the rate of \$18.35 per \$1,000 of property value in 2026-2027 compared to a rate of \$17.90 per \$1,000 of property value in 2025-2026, depending on assessed values of properties in municipalities and equalization rates
    - **Point of Reference:** The 2025-2026 rate was projected at \$17.89 in May 2025, and was calculated at \$17.90 in August 2025.
    - The \$17.90 rate per \$1,000 of assessed value is the actual blended tax rate (of all four municipalities) for 2025-2026; and the \$18.35 rate per \$1,000 of assessed value is the projected blended tax rate (of all four municipalities) for 2026-2027.
- 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 2026
  - Rates are set to assess tax at market value (see next slide for graphic).

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.

Full Market Value  
\$250,000  
Assessed at  
\$185,000



### 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
<b>Total Taxes Due:</b>	<b>\$5,000</b>

Full Market Value  
\$250,000  
Assessed at  
\$250,000



### 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
<b>Total Taxes Due:</b>	<b>\$5,000</b>

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

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

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



# Impact on Homeowners

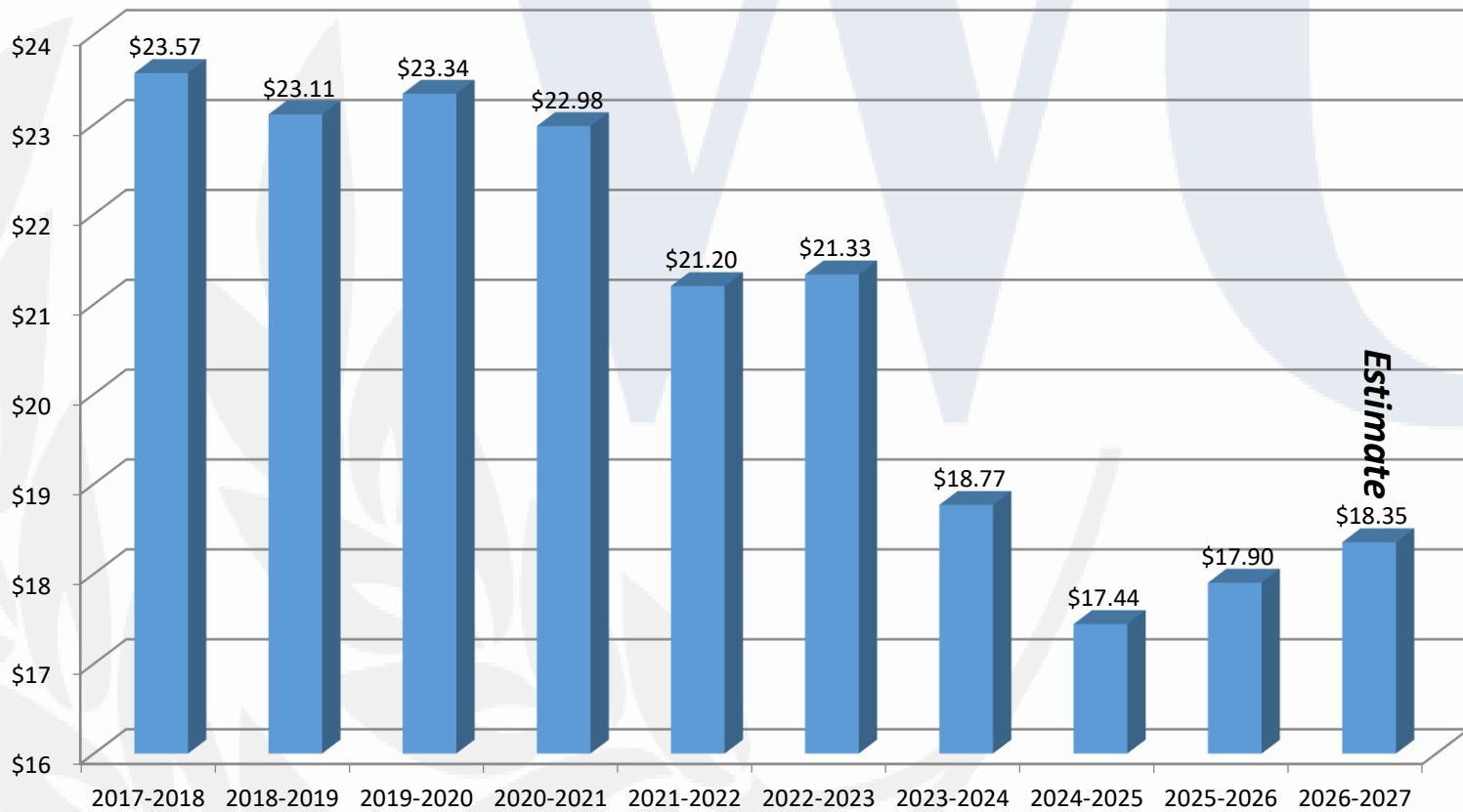
	TAX RATES		PROJECTED IMPACT ON 2026-27 SCHOOL TAX BILL	
Town	2026-27 Projected Tax Rates/\$1000 Assessed Value	2025-26 Actual Tax Rates/\$1000 Assessed Value	2026-27 Projected Impact per Year (Full Value on \$100,000 Assessed Value)	2026-27 Projected Impact per Year (Full Value w/STAR on \$100,000 Assessed Value)
Brighton	\$25.50	\$24.87	\$63.53	\$44.47
Chili	\$15.35	\$14.97	\$38.25	\$26.77
Wheatland	\$22.13	\$21.57	\$55.12	\$38.58
Caledonia	\$18.08	\$17.64	\$44.49	\$31.14

Hypothetical home with \$100,000 assessed value

- Calculation based on blended rate in 2025-26 (\$17.90) & projected blended rate in 2026-27 (\$18.35)
- Calculation also based on conservative assessment increases as this information is not available until July

# 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
  - Tiling of MS/HS corridors to match front hallway tiling completed as part of 2022 Capital Project
- Capital outlay project for 2026-2027
  - Updates at the Middle School/High School

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 light gray laurel wreath, a symbol of honor and achievement, consisting of two branches of laurel leaves. The entire graphic is set against a white background.

## • **Proposition #1**

- 2026-2027 School Budget in the amount of **\$25,617,986**



## • **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 \$215,000 for the purchase of one replacement vehicle for the transportation of District students; that vehicle being:
  - **One (1) 42-passenger gasoline bus**

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## • **Proposition #3 – Capital Reserve Fund 2021 (School Equipment Reserve)**

- Authority to withdraw funds from the Capital Reserve Fund 2021 (School Equipment Reserve) in an amount not to exceed \$150,000 to be used for Middle/High School Updates

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## Candidates for Board of Education

- Three candidates for three, three-year terms (listed in order of ballot)
  - Shanna Fraser
  - Courtney Panek
  - James Musshafen



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

**Annual Budget Vote  
Tuesday, May 19, 2026  
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](mailto: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)
  - Chloe Smith (Class of 2010)

