



Wheatland-Chili Central Schools 2024-2025 Budget Development

Staffing and Enrollment Projections

**Board of Education Meeting
January 8, 2024**

2024-2025 Budget Development

Date	Presentation
January 8	Budget Parameters, Staffing & Enrollment Projections
January 22	General Support, Capital/Debt Service, Facilities and Transportation
February 26	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 25	Review Draft Budget
April 10	Budget Workshop
April 22	Adoption of Proposed Budget
May 7	Budget Hearing and Meet the Candidates Night
May 21 (Tues.)	Budget Vote
June 18 (Tues.)	Statewide Budget Revote Day

Major Revenue Assumptions – 2024-2025

- Increase in State Aid by 2%
- Allowable levy growth (tax levy limit) was projected at 2.06% before exclusions at the November 27th Finance Committee Meeting
 - Tax Base Growth Factor released by the Department of Taxation and Finance 12/21/23 - increased from a projected 1.0010 to 1.0110 for Wheatland-Chili.
 - Over the last 12 months the CPI increased by 3.2% (as reported through October 2023 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
 - New levy limit now projected at 3.08%.

Major Expense Assumptions – 2024-2025

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
 - Teachers' Retirement System – 10% Increase
 - Employees' Retirement System – 15.2% Increase
 - Health, Dental, Vision – 7% Increase
- Debt Service from schedule
- BOCES Budget – 2% in various categories
- Contractual, materials, and supplies – 2% Increase

Areas of Expenditures (functional areas)

- General Support
- Capital/Debt Service
- Facilities/Pupil Transportation
- Employee Benefits
- Instruction
 - Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology

What is our starting point based upon the budget variables?

- The ability to raise additional revenue is limited by tax levy limit.
- To stay within a tax levy of 2.06%, assuming a 2% increase in Foundation aid, we begin the process with \$91,944 of anticipated expenses that are not covered by revenues.
- The amount of the difference will change as we learn more:
 - Further consideration from the Board as to an increase in the levy per the now published 2024 tax-based growth factor.
 - Revenues are better defined through our final tax levy limit and state aid numbers.
 - Expenses are adjusted to align with revenues.

Class Size Considerations: K-6

Grade	Actual Enrollment 2023-2024 (as of 11.1.23)	Actual No. of Sections 2023-2024	Projected Enrollment 2024-2025	No. of Sections 2024-2025
K	38	3	40	3
1	53	4	38	3
2	49	3	53	3
3	45	3	49	3
	AVERAGE CLASS SIZE = 14.2 (185 students with 13 teachers)		AVERAGE CLASS SIZE = 15.0 (180 students with 12 teachers)	
4	46	3	45	3
5	53	3	46	3
	AVERAGE CLASS SIZE = 16.5 (99 students with 6 teachers)		AVERAGE CLASS SIZE = 15.2 (91 students with 6 teachers)	
6	57	3	53	3
	AVERAGE CLASS SIZE = 19.0 (57 students with 3 teachers)		AVERAGE CLASS SIZE = 17.7 (53 students with 3 teachers)	
TOTAL		22		21

Note: The above represents a reduction in number of K-6 sections from 22 to 21. Proposal that will be presented at February 26, 2024 Board meeting will keep overall FTE's across K-6 the same (22 FTE's) with alternate staffing structure to better address student needs.

Class Size Considerations: 7-12

Grade	Actual Enrollment 2023-2024 (as of 11.1.23)	Actual No. of Sections 2023-2024	Projected Enrollment 2024-2025	No. of Sections 2024-2025
7	58	3	57	3
8	53	2	58	2
	AVERAGE CORE CLASS SIZE = 22.2 (111 students with 4 sections)		AVERAGE CORE CLASS SIZE = 23.0 (115 students with 5 sections)	
9	48	2	53	2
10	48	3	48	2
11	56	2	48	2
12	53	2	56	3
	AVERAGE CORE CLASS SIZE = 22.8 (205 students with 10 sections)		AVERAGE CORE CLASS SIZE = 22.8 (205 students with 9 sections)	
TOTAL		14		14

2024-2025 Budget Development Process

- January 22, 2024 – Board of Education Meeting
 - General Support
 - Capital/Debt Service
 - Facilities & Transportation