



Wheatland-Chili Central Schools 2025-2026 Budget Development

Staffing and Enrollment Projections

**Board of Education Meeting
January 13, 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

Major Revenue Assumptions – 2025-2026

- Increase in State Aid by 2%
- Allowable levy growth (tax levy limit) was projected at 2.28% before exclusions at the November 18th Finance Committee Meeting
 - Tax Base Growth Factor released by the Department of Taxation and Finance 12/27/24 - increased from a projected 1.0010 to 1.0043 for Wheatland-Chili.
 - Over the last 12 months the CPI increased by 2.6% (as reported through October 2024 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
 - **New levy limit now projected at 2.62% as of 1/13/25.**
 - 2.28% Levy – Increase of \$241,297 over 2024-25 Tax Levy
 - 2.62% Levy – Increase of \$276,905 over 2024-25 Tax Levy

Major Expense Assumptions – 2025-2026

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
 - Teachers' Retirement System – 10% Increase
 - Employees' Retirement System – 16.5% Increase
 - Health, Dental, Vision – 10% 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 2.28%, assuming a 2% increase in Foundation aid, we begin the process with \$222,707 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 2025 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 Projections: K-6

Grade	Actual Enrollment 2024-2025 (as of 1.6.25)	Actual No. of Sections 2024-2025	Projected Enrollment 2025-2026
K	45	3	40
1	40	3	45
2	46	3	40
3	45	3	46
	TOTAL STUDENTS = 176 AVERAGE CLASS SIZE = 14.7		TOTAL STUDENTS = 171
4	41	3	45
5	46	3	41
	TOTAL STUDENTS = 87 AVERAGE CLASS SIZE = 14.5		TOTAL STUDENTS = 86
6	53	3	46
	TOTAL STUDENTS = 53 AVERAGE CLASS SIZE = 17.7		TOTAL STUDENTS = 46
TOTAL		21	

Class Size Projections: 7-12

Grade	Actual Enrollment 2024-2025 (as of 1.6.25)	Projected Enrollment 2025-2026
7	53	53
8	60	53
	AVERAGE CORE CLASS SIZE = 22.2	AVERAGE CORE CLASS SIZE = 21.2
9	59	60
10	48	59
11	44	48
12	51	44
	AVERAGE CORE CLASS SIZE = 22.8	AVERAGE CORE CLASS SIZE = 22.4

2025-2026 Budget Development Process

- February 24, 2025 – Board of Education Meeting
 - General Support
 - Capital/Debt Service
 - Facilities & Transportation
 - Instruction
 - Employee Benefits