

# **Wheatland-Chili Central Schools 2026-2027 Budget Development**

Staffing and Enrollment Projections

**Board of Education Meeting**

**January 12, 2026**

# 2026-2027 Budget Development

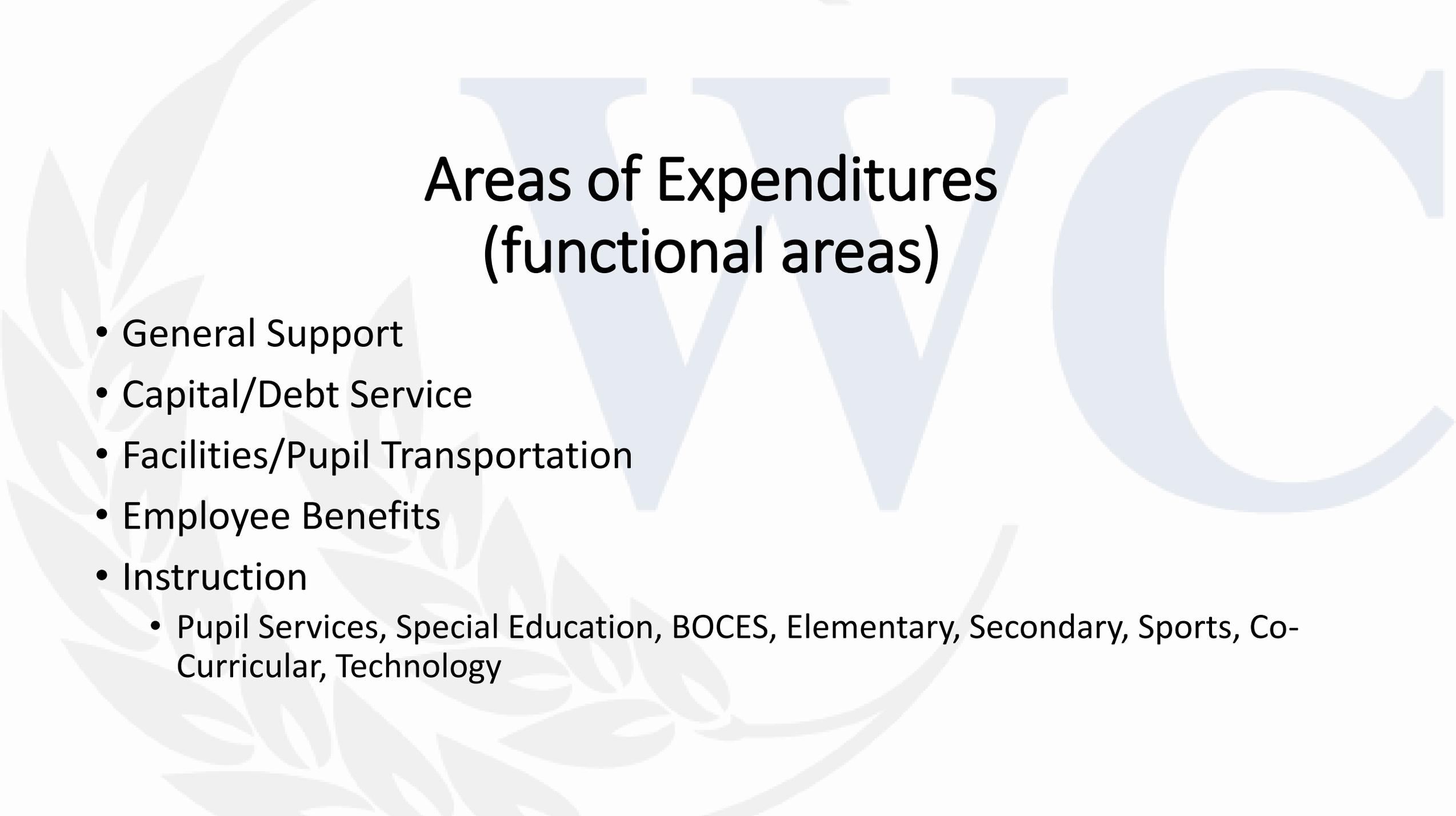
Date	Presentation
January 12	Budget Parameters, Staffing & Enrollment Projections
January 26	General Support, Capital/Debt Service, Facilities and Transportation
February 23	Instruction (Pupil Services, Special Education, BOCES, Elementary, Secondary, Sports, Co-Curricular, Technology) and Employee Benefits
March 23	Review Draft Budget
April 20	Budget Workshop
April 20	Adoption of Proposed Budget
May 5 (Tues.)	Budget Hearing and Meet the Candidates Night
May 19 (Tues.)	Budget Vote & School Board Election
June 16 (Tues.)	Statewide Budget Revote Day

# Major Revenue Assumptions – 2026-2027

- Increase in State Aid by 2.0%
- Allowable levy growth (tax levy limit) was projected at 2.07% before exclusions at the November 17<sup>th</sup> Finance Committee Meeting
  - Tax Base Growth Factor released by the Department of Taxation and Finance 12/17/25 - decreased from a projected 1.0010 to 1.0000 for Wheatland-Chili.
  - Over the last 12 months the CPI increased by 2.7% (as reported through November 2025 by the Bureau of Labor Statistics) - Projected for the tax cap calculation at 2% - (max)
  - New levy limit now projected at 1.97%.

# Major Expense Assumptions – 2026-2027

- Percentage increase in all contractual salary codes
- Employee Benefit Trends
  - Teachers' Retirement System – 8.75% Increase
  - Employees' Retirement System – 17% Increase
  - Health, Dental, Vision – 12% Increase
- Debt Service from schedule
- BOCES Budget – 2% in various categories
- Contractual, materials, and supplies – 2% Increase

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## 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?

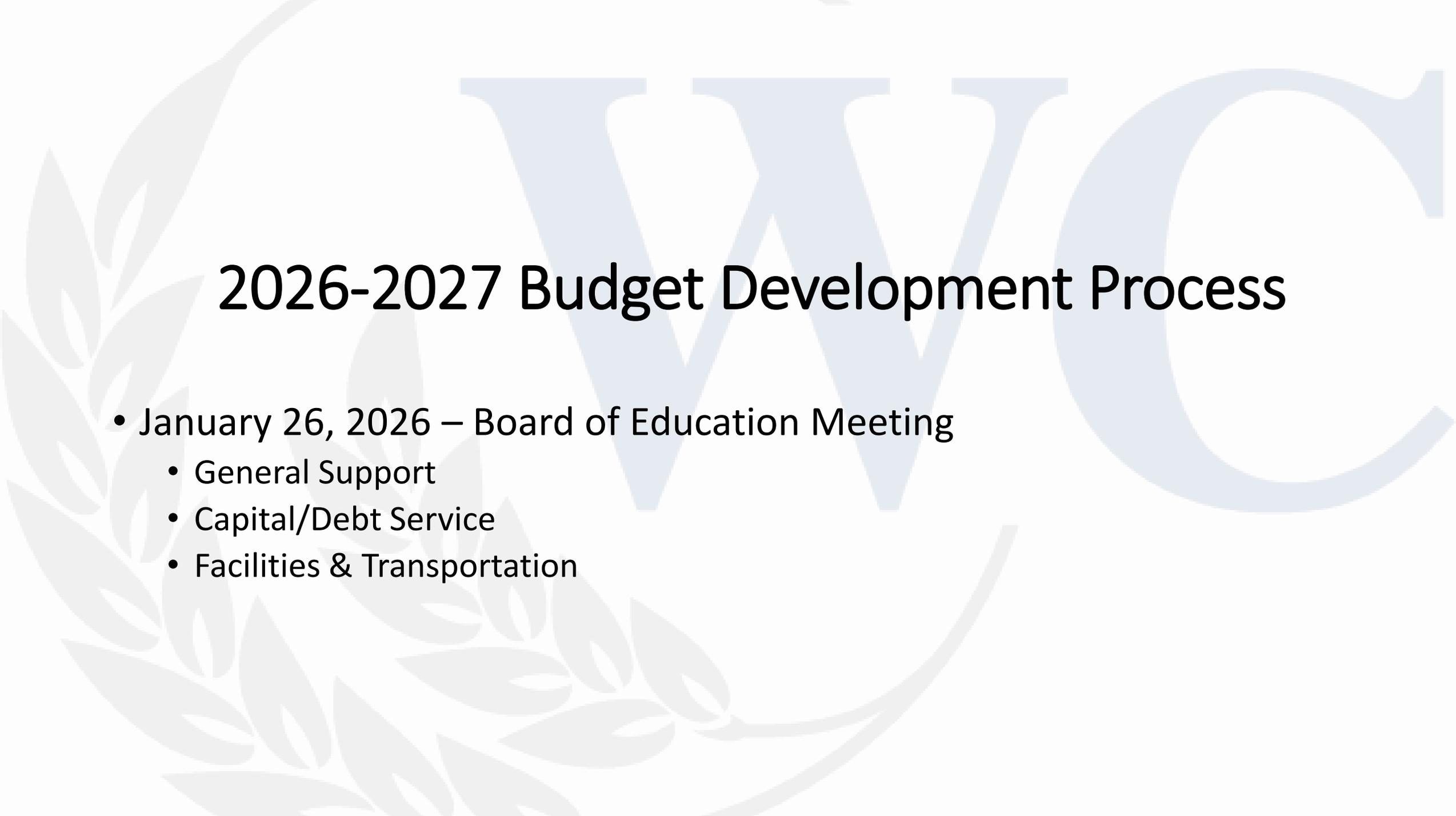
- The ability to raise additional revenue is limited by tax levy limit.
- To stay within a tax levy of 1.97%, assuming a 2% increase in Foundation Aid, we begin the process with approximately \$400,000 of anticipated expenses that are not covered by revenues.
- The amount of the difference will change as we learn more:
  - 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 2025-2026 (as of 12.17.25)	Actual No. of Sections 2025-2026	Projected Enrollment 2026-2027	No. of Sections 2026-2027
PreK	34	2	30	2
K	37	3	40	3
1	47	3	37	3
2	46	3	47	3
3	49	3	46	3
	<b>AVERAGE CLASS SIZE = 15.21</b> (213 students with 14 teachers)		<b>AVERAGE CLASS SIZE = 14.3</b> (200 students with 14 teachers)	
4	39	3	49	3
5	42	3	39	3
	<b>AVERAGE CLASS SIZE = 13.5</b> (81 students with 6 teachers)		<b>AVERAGE CLASS SIZE = 14.6</b> (88 students with 6 teachers)	
6	46	3	42	3
	<b>AVERAGE CLASS SIZE = 15.33</b> (46 students with 3 teachers)		<b>AVERAGE CLASS SIZE = 14</b> (42 students with 3 teachers)	

# Class Size Considerations: 7-12

Grade	Actual Enrollment 2025-2026 (As of 12/17/2025)	Projected Enrollment 2026-2027
7	58	46
8	49	58
	<b>AVERAGE CORE CLASS SIZE = 54</b>	<b>AVERAGE CORE CLASS SIZE = 52</b>
9	55	49
10	52	55
11	44	52
12	44	44
	<b>AVERAGE CORE CLASS SIZE = 49</b>	<b>AVERAGE CORE CLASS SIZE = 50</b>
TOTAL	<b>195</b>	<b>200</b>

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# 2026-2027 Budget Development Process

- January 26, 2026 – Board of Education Meeting
  - General Support
  - Capital/Debt Service
  - Facilities & Transportation