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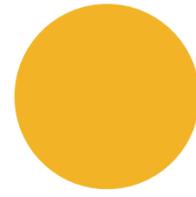
# Budget Workshop #2

March 24, 2026

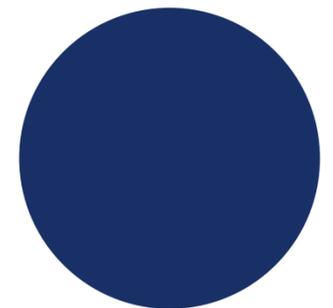




# Agenda



- ✓ State Budget Update
- ✓ Breaking Down Transportation Aid
- ✓ Instructional Areas
- ✓ Draft Total
- ✓ Questions



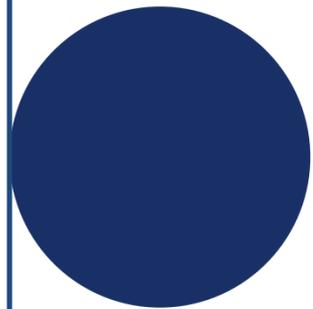


# Legislative Budget Comparisons



## *Similarities*

- ★ Foundation Aid
  - 2% minimum increase for those that are on hold harmless (no change for Webster)
  - Increased formula weightings for English Language Learner students
  - Support the continued review of the foundation aid formula
- ★ Both houses accept the UPK proposal of the Governor
- ★ Includes breakfast and snack purchases in the 30% incentive from NY growers and producers
- ★ Adds \$100 million to purchase zero emission buses and support infrastructure
- ★ Rejects the Governor's proposal to freeze state aid payments at a specific date
- ★ Modifications to the STAR program beginning with tax year 2026
  - Clarification of age requirements for Enhanced STAR
  - Based on July 1 home ownership status





# Legislative Budget Comparisons



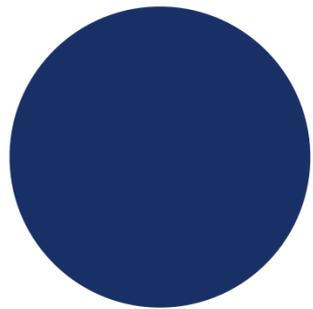
## *Differences*

### Assembly

- ★ Revisions to the Foundation Aid formula
  - Increase weighting for students who are homeless or in foster care to 0.65
  - Eliminate the pupil needs index cap
- ★ Prior Year Aid Claims-pays down the full \$326 million owed to districts

### Senate

- ★ Revisions to the Foundation Aid formula
  - Increase weighting for students who are homeless or in foster care to 0.12
  - Revise regional cost index-1.141 for us
  - Funding for SWD until age 22
- ★ Prior Year Aid Claims-allocates \$18.6 million per year to fund prior aid claims
- ★ Capital Outlay threshold moves from \$100K to \$250K
- ★ Library material aid moves to \$11.33 per pupil from current \$6.25 per pupil





# Legislative Budget Comparisons



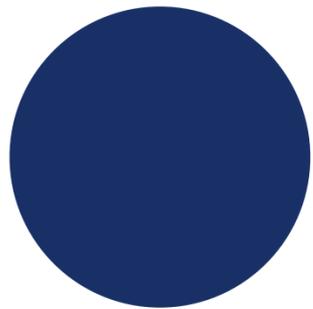
## *Differences*

### **Assembly**

- ★ No further highlights

### **Senate**

- ★ Transportation aid for UPK students
- ★ Pension reform for Tier 6
- ★ Additional money for reorganization incentives to districts that merge





# Transportation Aid 101

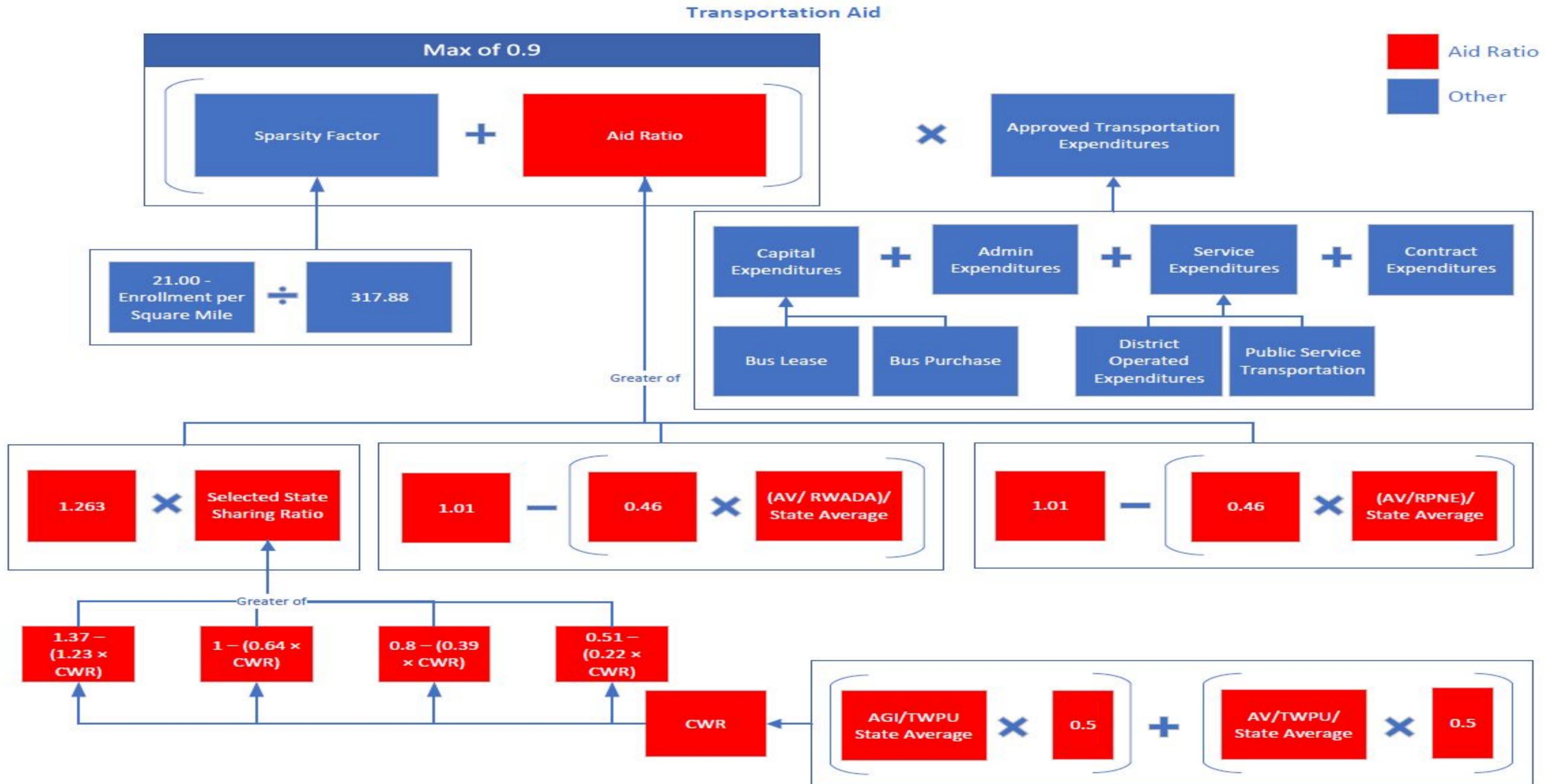
Based on district wealth factors, enrollment & prior-year approved expenditures

Lowest aid ratio: 6.5%

Highest aid ratio: 90%

Webster projected aid ratio (2026-27): 67.7%

# Transportation Aid Formula





# Aid vs. Laws & Regulations

- ✓ Students who live within 1.5 miles from school are not eligible for aid
  - Non-allowable pupil decimal calculation
  - Even if local policy is a shorter walking distance
- ✓ Deadhead miles are not aidable (garage to start of the bus run)
- ✓ Field trips, athletics, etc. are considered “other purposes” miles and are not aidable
  - % deduction for other purposes miles is applied to approved expenses
- ✓ Late trips are counted for aid purposes



# Aid Categories

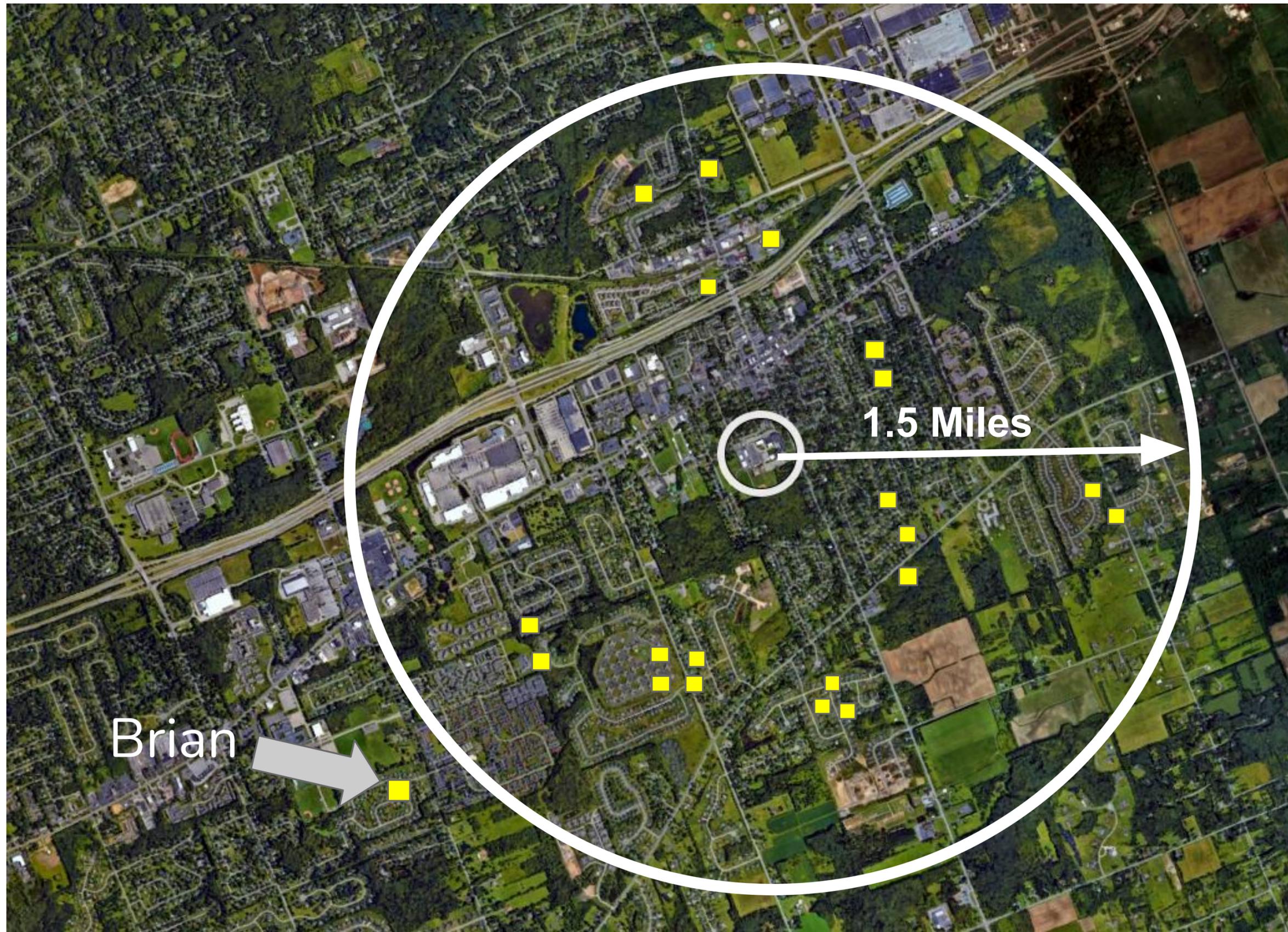
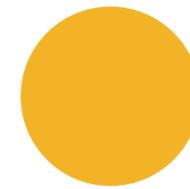
## ✓ 4 Main Expense Categories for Aid

- Capital (Bus & Student Transportation Vehicle Purchases)
- Operating (Salaries, Benefits, Supplies, Parts, Gas)
- Contract (BOCES or third-party private companies)
- Supervisor's Office (Salary & Benefits for office staff)

## ✓ Categories for Aid Deductions

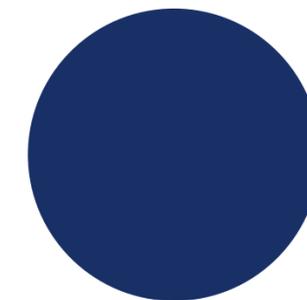
- Other Miles Deduction (% of miles that are not allowed)
- Non-Allowable Pupil Decimal (NAPD-% of students that are not allowed)
- Other miles for rental/lease of buses to other districts/organizations
- Revenue for the sale of transportation vehicles

# Non-Allowable Pupil Decimal



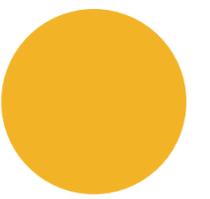
Brian

1.5 Miles

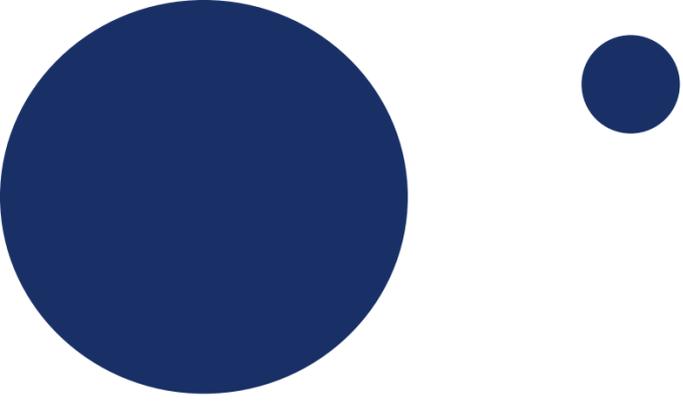




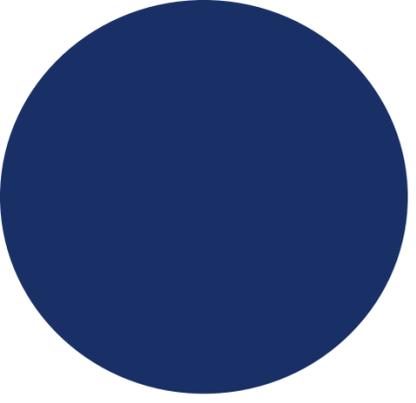
# How an aid ratio becomes less?



Category	Capital Expenses	Operating Expenses	Contract Transportation	Supervisor's Office
Total Expenditures	\$1,600,000	\$9,000,000	\$1,250,000	\$1,000,000
Other Miles Deduction (0.08)	\$128,000	\$720,000	\$100,000	\$80,000
Subtotal	\$1,472,000	\$8,280,000	\$1,150,000	\$920,000
NAPD Deduction (0.04)	\$58,880	\$331,200	\$46,000	\$36,800
Subtotal	\$1,413,120	\$7,948,800	\$1,104,000	\$883,200
Other Mileage Leased to Others (0.002)	\$0	\$18,000	\$0	\$0
Receipts from the Sale of Transportation Equipment	\$0	\$7,000	\$0	\$0
Total Deductions	\$186,880	\$1,076,200	\$146,000	\$116,800
Approved Expenses for Aid	\$1,413,120	\$7,923,800	\$1,104,000	\$883,200
Total Aid (0.677)	\$956,682	\$5,364,413	\$747,408	\$597,926
<b>Actual Aid Ratio</b>	<b>59.79%</b>	<b>59.60%</b>	<b>59.79%</b>	<b>59.79%</b>



- ✓ Expenses in one year, aid comes in the following year
- ✓ Wealth factors change your aid ratio yearly
- ✓ Aid ratios limit appeal of reductions in transportation expense; causes decline in transportation aid in subsequent year
- ✓ Sharing and consolidation is difficult as well due to aid reductions it causes
- ✓ Questions?



# Understanding Budget Terminology

## ✓ Instructional Salaries

- All certified positions (Administrators, Teachers, Teaching Assistants)

## ✓ Non-instructional Salaries

- All civil service appointments (Aides, Secretaries, Nurses, OT/PT)

## ✓ Contractuals

- Budgeted items that provide a service to the district (Printing, Mileage, Facility Rental, Professional Organizations, Subscriptions)

## ✓ Equipment

- Individual items with a value over \$500 (teacher desk, cafeteria tables, sports equipment, specialized instructional items)

## ✓ Supplies

- Anything that is consumable (paper, classroom materials, athletic uniforms, pencils, etc..)

## ✓ BOCES

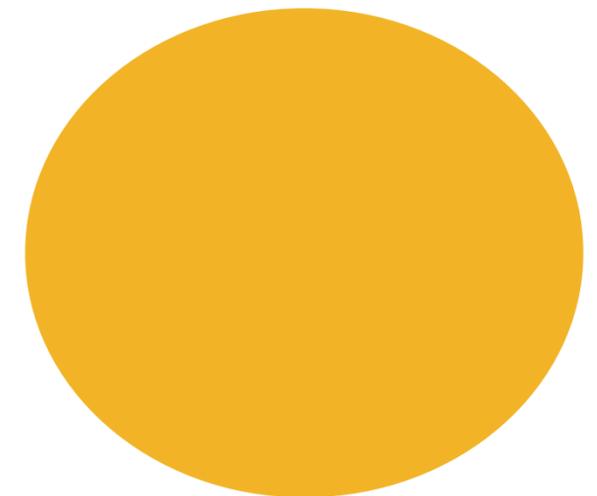
- A combination of all budget type items purchased directly from any BOCES in the state

# Curriculum

## 2026-27 Preliminary Budget



- Includes Deputy Superintendent, Assistant Superintendents for Instruction, Curriculum Directors, Administrative Support, BOCES curriculum support services and workshops, tutoring center expenses, and almost all of the district's professional development expenditures





# Curriculum

## 2026-27 Preliminary Budget

### Staffing Changes

✓ Budget includes:

- ✓ Retirement breakage for two positions
- ✓ Reallocation of two positions to building administration
- ✓ One administrative position now covered by UPK funding
- ✓ Non-instructional staff
  - One FTE moved to opening in a different department

### BOCES/Supplies/Curriculum

- ✓ One of the few areas we were able to hold BOCES costs flat
- ✓ Costs are driven by Webster requests for this budget
- ✓ BOCES rate increases have a limited impact here
- ✓ Contractual and supply spending will be held flat for 2026-27



# Curriculum Budget Numbers



	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$2,139,000	\$2,183,000	\$1,958,000	\$ (225,000)	-10.31%
Non-instructional Salaries	\$492,330	\$530,000	\$490,000	\$ (40,000)	-7.55%
Supplies	\$50,000	\$40,000	\$40,000	\$ -	0.00%
Contractuals	\$70,000	\$70,000	\$70,000	\$ -	0.00%
Professional Development	\$172,000	\$182,000	\$182,000	\$ -	0.00%
BOCES Services	\$346,500	\$375,000	\$375,000	\$ -	0.00%
<b>Totals</b>	<b>\$3,269,830</b>	<b>\$3,380,000</b>	<b>\$3,115,000</b>	<b>\$ (265,000)</b>	<b>-7.84%</b>

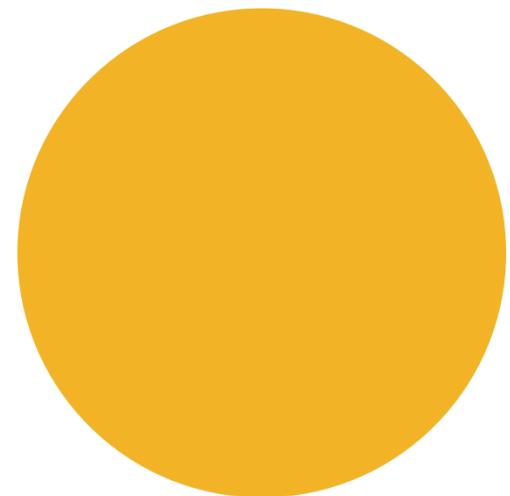


# Instructional Budget

## 2026-27 Preliminary Budget



- Includes all PK-12 staffing, substitutes, tutoring, textbook expenditures, BOCES instructional support services, centralized departmental budgets, and building budget allocations





# Instructional 2026-27 Preliminary Budget

## Instructional Priorities & Celebrations

- ✓ Reductions through Attrition Only
- ✓ Strategic Class Size Management
  - Data coming up in the next three slides
- ✓ Maintain Encore & Instructional Specialists at Elementary
- ✓ Maintain funding for tutoring & math lab at the secondary levels
- ✓ Continued investments in CKLA professional development
- ✓ Utilization of data on all programs for decision making
- ✓ No further reductions to building based budgets
- ✓ Utilization of new UPK funding amounts





# Elementary Class Size

Comparison to 2010-11 BEDS Day

<b>Grade Level</b>	<b>2010-11</b>	<b>2026-27</b>	<b>Difference</b>
<b>K</b>	20	20	0
<b>1</b>	21	20	-1
<b>2</b>	21	20	-1
<b>3</b>	21	21	0
<b>4</b>	22	22	0
<b>5</b>	24	22	-2



# Middle School Class Size

Comparison to 2010-11 BEDS Day

<b>Grade Level</b>	<b>2010-2011</b>	<b>2026-27</b>	<b>Difference</b>
<b>6</b>	21	18	<b>-3</b>
<b>7</b>	22	21	<b>-1</b>
<b>8</b>	23	20	<b>-3</b>



# High School Class Size\*

## Comparison to 2010-11 BEDS Day

<b>Subject</b>	<b>2010-2011</b>	<b>2026-27</b>	<b>Difference</b>
<b>English</b>	21	23	2
<b>Math</b>	21	22	1
<b>Science</b>	20	22	2
<b>Social Studies</b>	22	22	0

**\*Only calculating for Regents based courses**



# Instructional

## 2026-27 Preliminary Budget

### Salary Increases

- ✓ Instructional Salaries
  - Reductions through attrition and retirement breakage
- ✓ Non-instructional up minimally due to turnover

### BOCES

- ✓ 4.5% increase
  - Student Management System increase
  - BOCES Data Certification
  - Homeschool Coordination Service
  - Health Management Software

### Equipment/Supplies/Contractuals

- ✓ Tuition budget is for charter school expenses
- ✓ Fluctuations in all these line items
- ✓ Allocations are determined by buildings and their needs year after year
- ✓ Buildings and instructional departments maintained the same funding as last year
  - Commencement expenses are the one exception



# Instructional Budget Numbers



<u>Category</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 56,586,965	\$ 55,742,940	\$ 55,156,600	\$ (586,340)	-1.1%
Substitutes	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 0	0.0%
Non-instructional Salaries	\$ 3,275,000	\$ 3,568,000	\$ 3,630,000	\$ 62,000	1.7%
Equipment	\$ 608,200	\$ 245,060	\$ 249,660	\$ 4,600	1.9%
Supplies	\$ 1,338,275	\$ 1,053,055	\$ 1,059,840	\$ 6,785	0.6%
Tuition	\$ 125,000	\$ 140,000	\$ 140,000	\$ 0	0.0%
Enrichment/Cultural Arts	\$ 121,060	\$ 94,200	\$ 99,000	\$ 4,800	5.1%
Textbooks	\$ 628,300	\$ 566,205	\$ 560,600	\$ (5,605)	-1.0%
BOCES Services	\$ 1,050,000	\$ 1,100,000	\$ 1,150,000	\$ 50,000	4.5%
Contractuals	\$ 489,055	\$ 501,575	\$ 497,675	\$ (3,900)	-0.8%
<b>Totals</b>	<b>\$65,421,855</b>	<b>\$64,211,035</b>	<b>\$63,743,375</b>	<b>\$ (467,660)</b>	<b>-0.7%</b>

1:1 State Aid Reimbursement



# Library Budget Numbers



	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Salaries-Instructional	\$ 1,247,320	\$ 1,129,150	\$ 1,255,500	\$ 126,350	11.2%
Library Supplies	\$ 112,910	\$ 78,920	\$ 74,690	\$ (4,230)	-5.4%
Library Materials	\$ 54,145	\$ 37,215	\$ 34,765	\$ (2,450)	-6.6%
BOCES Services	\$ 275,000	\$ 275,000	\$ 300,000	\$ 25,000	9.1%
<b>Total</b>	<b>\$ 1,689,375</b>	<b>\$ 1,520,285</b>	<b>\$ 1,664,955</b>	<b>\$ 144,670</b>	<b>9.5%</b>

## 2026-27 Preliminary Library Budget

- ✓ Salary reductions are up based on support staff movement
- ✓ Library materials and supply reductions are in line with other building budget reductions
- ✓ BOCES database costs are actual in the mid range for increases we are seeing for software platforms
- ✓ Overall funding support is in line with 2019-20 levels

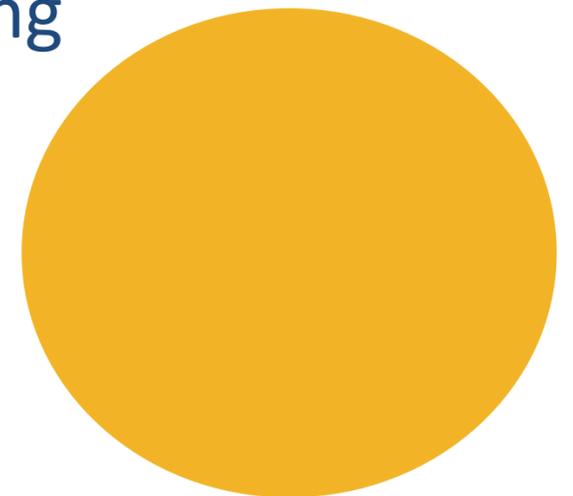


# Special Education

## 2026-27 Preliminary Budget



- Includes all K-12 special education teachers, speech, OT/PT, BOCES placements, private placements, and administrative support for special education programming



# Special Education

## 2026-27 Preliminary Budget



### Salaries

- ✓ Salaries are up higher than contractual amounts
  - Replacing all positions so no salary breakage
  - IEP mandated staffing increases as well
  - Anticipating loss of IDEA grant revenue

### Non-Instructional Salaries

- ✓ Paying a premium for special education support positions
- ✓ Differentials add to the contractual increases
- ✓ IEP mandated staffing increases

### Contractuals/BOCES

- ✓ Private Placement tuition is stable (Norman Howard, Mary Cariola)
- ✓ BOCES placements are up for next year
- ✓ Rate increases are lessened by us doing more in house

### Supplies

- ✓ No reduction in supply lines as all are necessary for continuation of yearly mandated operations

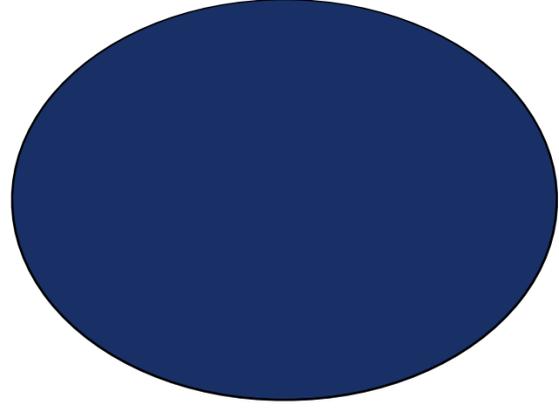


# Special Education Budget Numbers



<u>Category</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 12,989,330	\$ 13,564,300	\$ 14,157,100	\$ 592,800	4.37%
Non-instructional Salaries	\$ 2,525,150	\$ 2,865,000	\$ 3,070,000	\$ 205,000	7.16%
Equipment	\$ 42,000	\$ 42,000	\$ 42,000	\$0	0.00%
Supplies	\$ 60,380	\$ 59,595	\$ 59,595	\$0	0.00%
Tuition	\$ 2,025,000	\$ 2,025,000	\$ 2,025,000	\$0	0.00%
<b>BOCES Services</b>	<b>\$ 6,200,000</b>	<b>\$ 6,200,000</b>	<b>\$ 6,400,000</b>	<b>\$ 200,000</b>	<b>3.23%</b>
Contractuals	\$ 116,600	\$ 116,600	\$ 116,600	\$0	0.00%
<b>Totals</b>	<b>\$ 23,958,460</b>	<b>\$ 24,872,495</b>	<b>\$ 25,870,295</b>	<b>\$ 997,800</b>	<b>4.01%</b>





# Special Education

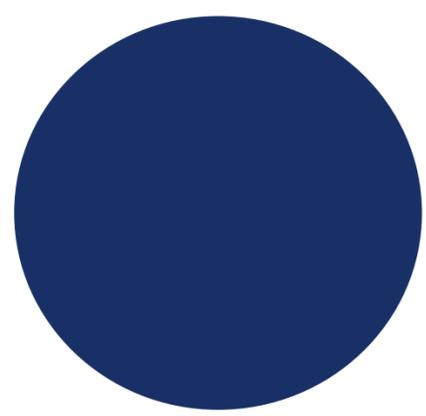
## Why OWL?



OWL	Student Counts	Average BOCES Tuition	Totals
Elementary	23	\$99,362	\$2,285,316
Middle School	16	\$99,362	\$1,589,785
High School	15	\$115,147	\$1,727,211
<b>Total</b>	<b>54</b>		<b>\$5,602,312</b>

<b>Total OWL Program Cost</b>	<b>\$2,522,202</b>
<b>Difference</b>	<b>\$3,080,110</b>





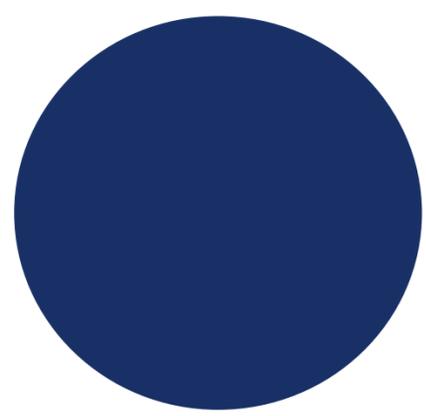
# Student Services

## 2026-27 Preliminary Budget



- Includes all K-12 psychologists, social workers, nursing staff, and guidance counselors, along with occupational and summer school educational expenditures.



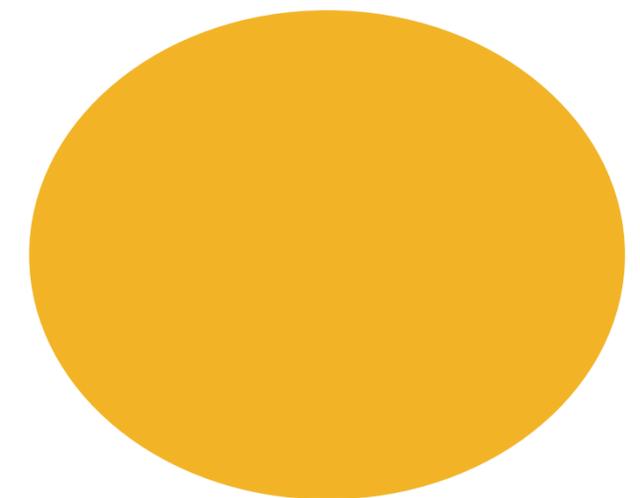


# Student Services 2026-27 Staffing Comparison

	2018-19	2026-27
<b>Guidance Counselors</b>	20	18
<b>Social Workers*</b>	14	18
<b>Psychologists*</b>	23.8	30
<b>Behavior Specialists*</b>	0	5
<b>Total</b>	<b>57.8</b>	<b>71</b>
<b>Enrollment</b>	<b>8198</b>	<b>*7509</b>

\*Does not include OWL staffing

\*Projected



# Student Services

## 2026-27 Preliminary Budget



### Salaries

- ✓ Salaries are reduced
  - Breakage from several retirements in the mental health areas
  - Reduction through attrition as well in the social worker area

### Non-Instructional Salaries

- ✓ Small contractual increase
  - Breakage from retirement and movements have offset increases

### BOCES

- ✓ Tuition costs for occupational education are up, but...
  - Budget reduction on this line
  - We have over budgeted based on actual student enrollment in programs
- ✓ BOCES summer school has a small cost increase

### Supplies/Equipment/Contractuals

- ✓ No reductions in these areas based on building budget requests



# Student Services Budget Numbers



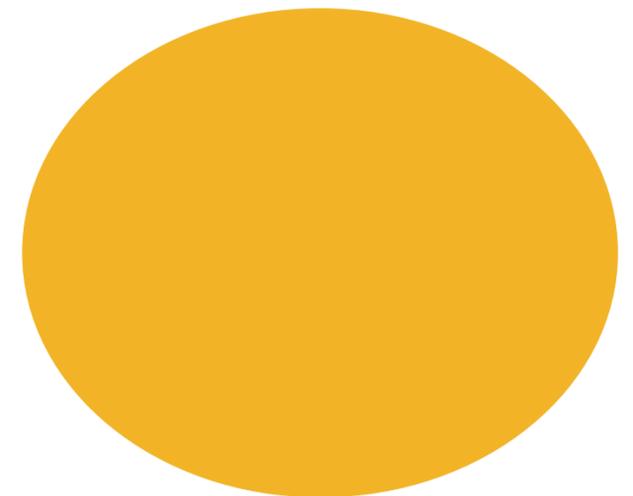
	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 6,558,900	\$ 6,695,300	\$ 6,484,000	\$ (211,300)	-3.16%
Non-instructional Salaries	\$ 1,923,560	\$ 1,720,000	\$ 1,755,000	\$ 35,000	2.03%
Equipment	\$ 6,500	\$ 5,250	\$ 5,250	\$0	0.00%
Supplies	\$ 51,220	\$ 44,410	\$ 44,410	\$0	0.00%
BOCES Services	\$ 2,185,000	\$ 2,195,000	\$ 2,000,000	\$ (195,000)	-8.88%
Contractuals	\$ 359,700	\$ 355,950	\$ 355,950	\$0	0.00%
<b>Totals</b>	<b>\$ 11,084,880</b>	<b>\$ 11,015,910</b>	<b>\$ 10,644,610</b>	<b>\$ (371,300)</b>	<b>-3.37%</b>

# Instructional Technology

## 2026-27 Preliminary Budget



- Includes all technology support staff along with BOCES technology expenditures staff and student devices, software, networking, cybersecurity, notification systems, copier expenditures and cloud computing services.





# Instructional Technology

## 2026-27 Preliminary Budget

### Staffing

- ✓ 18 AV and Technology Team members
- ✓ Down 1.0 FTE for 2026-27
- ✓ Limiting professional development opportunities to reign in costs

### BOCES

- ✓ Three large cost drivers
  - Network monitoring
  - Software-Instructional and Support
    - Increases range from 7% to 100% cost increases
  - Monthly fiber payments
    - Almost all expenditures are BOCES aidable, so cuts are really 35 cents on the dollar
  - Budget increase is tight on the BOCES line item
  - Savings in one area to pay for the increases in other areas





# Instructional Technology

## 2026-27 Preliminary Budget

### Copier Review

- ✓ Five-year lease cycle is due for renewal
- ✓ Xerox software has given us great data on usage
- ✓ On average our centralized printing is \$500,000 per year
- ✓ 205 copiers up for replacement



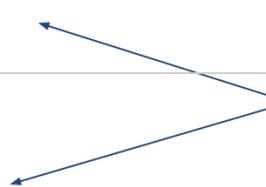
- Replacing 169 devices based on usage patterns
- Reorganizing large machines into a print shop at Schroeder
- The reduction of machines will save an estimated \$100,000 a year
- Using the savings to help offset many of the rate increases for software products and operating systems through BOCES
- Will also help in the future as we look to bring several outsourced printing jobs to be done in-house

# Instructional Technology Budget Numbers



	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Salaries-Instructional	\$ 473,200	\$ 490,000	\$ 505,000	\$ 15,000	3.06%
Salaries-Non Instructional	\$ 1,483,600	\$ 1,500,000	\$ 1,512,000	\$ 12,000	0.80%
Equipment	\$ 170,000	\$ 170,000	\$ 170,000	\$0	0.00%
Software	\$ 150,000	\$ 150,000	\$ 150,000	\$0	0.00%
Contractuals	\$ 9,000	\$ 9,000	\$ 9,000	\$0	0.00%
Conferences	\$ 9,000	\$ 9,000	\$ 9,000	\$0	0.00%
Supplies	\$ 12,875	\$ 11,000	\$ 11,000	\$0	0.00%
<b>BOCES Services</b>	<b>\$ 4,830,000</b>	<b>\$ 5,250,000</b>	<b>\$ 5,500,000</b>	<b>\$ 250,000</b>	<b>4.76%</b>
<b>Total</b>	<b>\$ 7,137,675</b>	<b>\$ 7,589,000</b>	<b>\$ 7,866,000</b>	<b>\$ 277,000</b>	<b>3.65%</b>

1:1 State Aid  
Reimbursement





# Athletics & Curricular Activities

## 2026-27 Preliminary Budget

- Includes all stipends for extracurricular programs, coaching salaries, supervision of events, uniforms, supplies, athletic training contract staff, athletic streaming services, game officials, and Section V administrative expenditures.





# Athletics & Co-Curricular

## 2026-27 Preliminary Budget



### Staffing

- ✓ No additional coaching positions
- ✓ All salary increases are contractually required
- ✓ Not a lot of room for reduction unless we discuss limiting teams/events

### Contractuals/Supplies

- ✓ Reductions on the BOCES budget for event streaming to limit the increase
- ✓ All of the contractual expenses are contractually locked in for pricing and going up
  - officials fees (only can go down if we have less games=less teams)
  - tournament and event registration fees
  - training contract
  - repairs to equipment
- ✓ Budget lines remain flat, but prioritizing will be needed on the supply and contractual line items
- ✓ Will have to stretch the department allocations

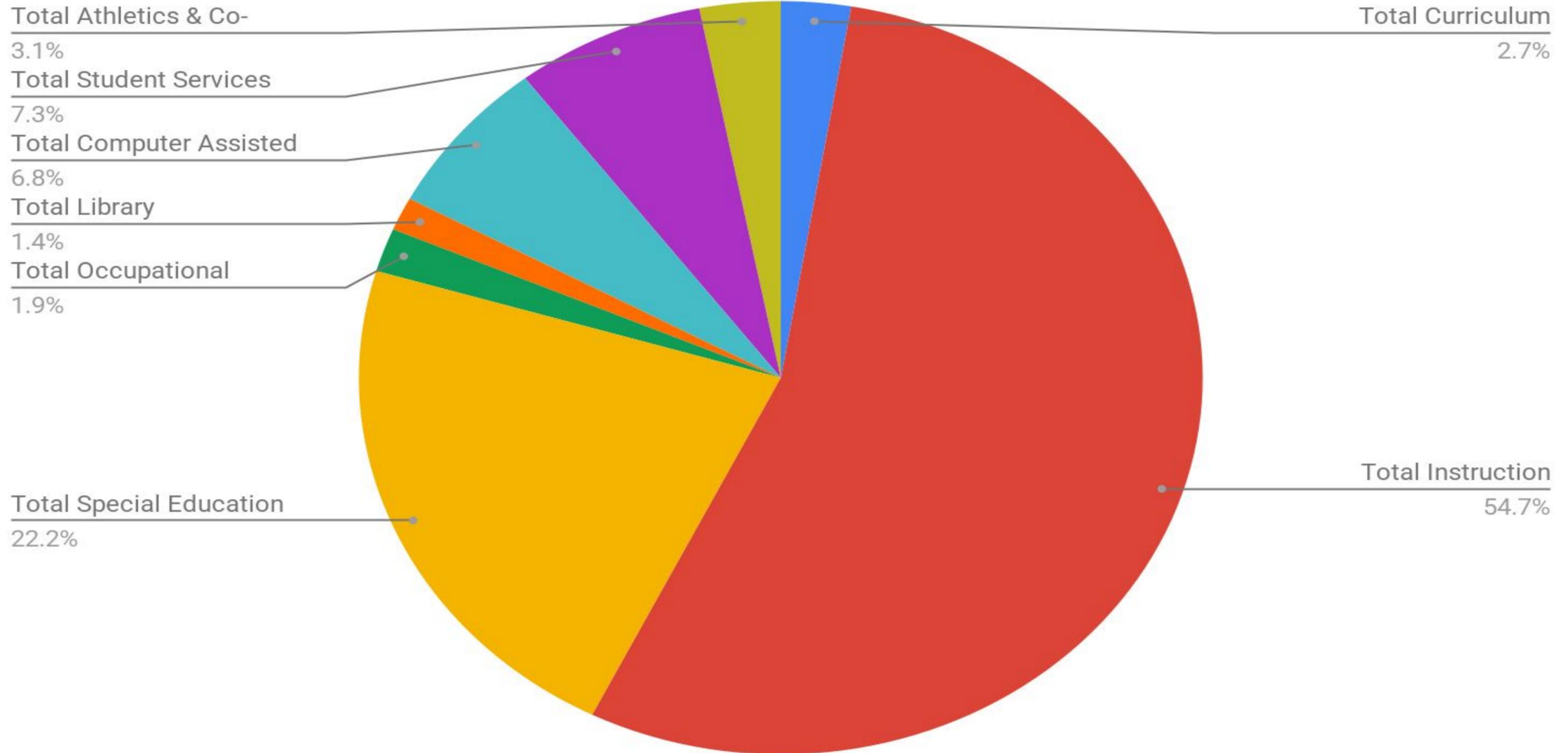
# Athletics & Co-Curricular Budget Numbers

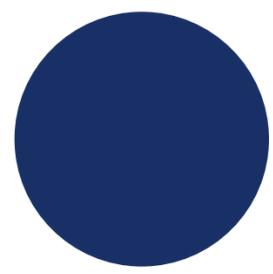


	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	<b><u>Variance</u></b>	<b><u>% Change</u></b>
Instructional Salaries	\$ 2,654,200	\$ 2,710,000	\$ 2,760,000	\$ 50,000	1.85%
Equipment	\$ 61,700	\$ 61,700	\$ 61,700	\$0	0.00%
Supplies	\$ 269,000	\$ 219,000	\$ 219,000	\$0	0.00%
BOCES Services	\$ 75,000	\$ 80,000	\$ 90,000	\$ 10,000	12.50%
Contractuals	\$ 483,600	\$ 482,100	\$ 482,100	\$0	0.00%
<b>Totals</b>	<b>\$ 3,543,500</b>	<b>\$ 3,552,800</b>	<b>\$ 3,612,800</b>	<b>\$ 60,000</b>	<b>1.69%</b>



# Slice of the Workshop #2 Budget Breakdown



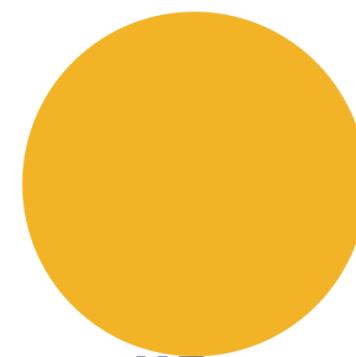


**\$110,047,515**

***\$110,572,390***

**\$116,517,035**

***\$227,089,425***

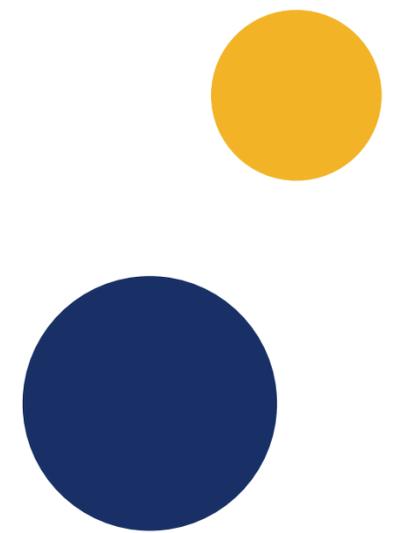


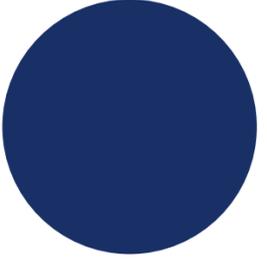
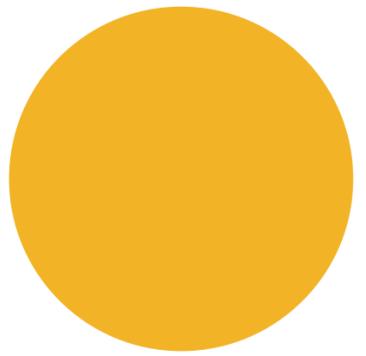
**Workshop #1**

***Updated Total***

**Workshop #2**

**Total Draft Budget**

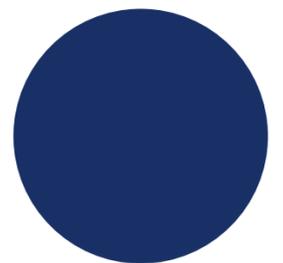




**\$6,823,000 Increase**

**3.10% Increase**

**Over the 2025-26 Budget**



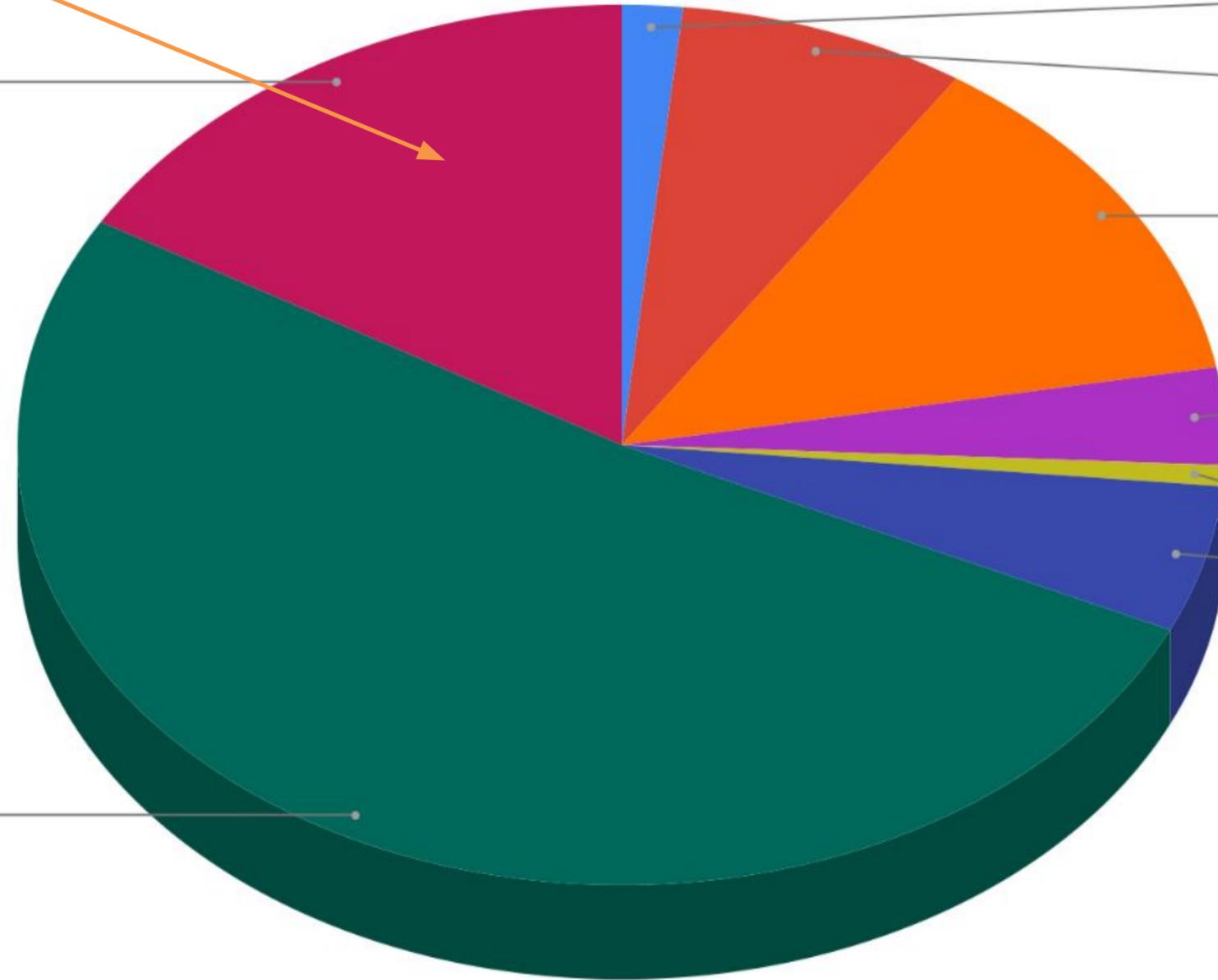
# Review of the Budget Increases



Offset by an increase  
in building aid

Debt Service & Transfers  
16.5%

Benefits  
51.6%



Central Services

1.6%

B&G

7.7%

Special Education

12.8%

Instructional Technology

3.6%

Athletics & Curricular

0.8%

Transportation

5.4%



# Budget Next Steps

## Finalize Staffing

- ✓ Always refining elementary sections as K enrollment numbers roll in
- ✓ Course requests at the secondary level also can change budgetary numbers between now and the next workshop
- ✓ Continue to refine all areas (including workshop #1 & #2 areas)

## Other Items

- ✓ April 1 State Budget Deadline-passed by Workshop #3?
- ✓ Finalize state aid that is dependent upon on 2025-26 expenditure estimates
- ✓ Estimate tax impacts of our levy limit and any other tax changes
- ✓ Final BOCES service meetings and pricing finalization

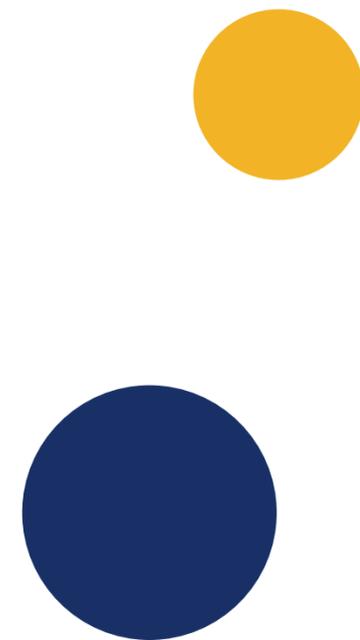
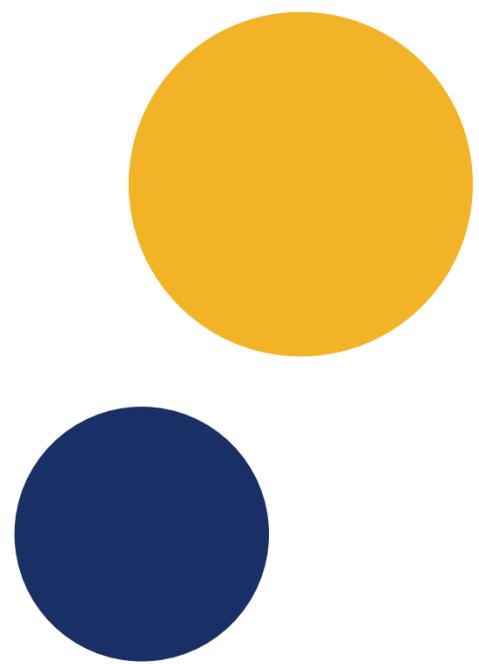
Continuing for 2026-27

# *Budget Talks 2026*

A Publication for Staff of WCSD

The Board of Education will vote to adopt the WCSD budget on April 14. Leading up to the budget vote on May 19, we will be sharing budget information with staff.

Multipart Series



# Next Up.....



**Workshop #3**

**Budget Adoption**

**Budget Materials**

**Budget Hearing**

**Budget Vote**

**April 7**

**April 14**

**Published**

**May 5**

**May 19**

**May 1**





# One Webster

Students First. District Proud.



## Thank You Questions?

[Budget Website](#)