

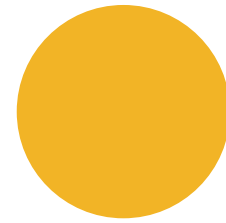
● ●
Budget Workshop #3

April 7, 2026

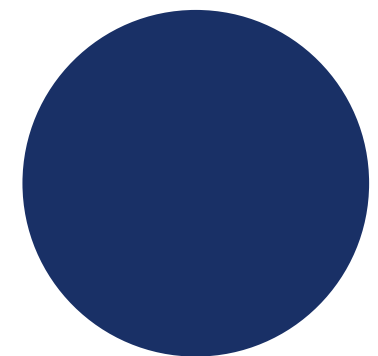
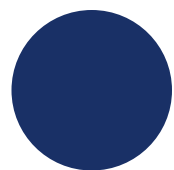




Agenda

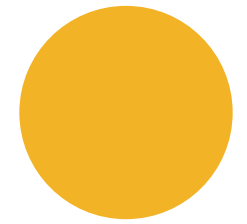


- ✓ State Budget Updates
- ✓ State Aid Categories
- ✓ Tax Rate Projections
- ✓ Other Revenues
- ✓ Questions





Foundation Aid Updates



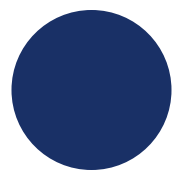
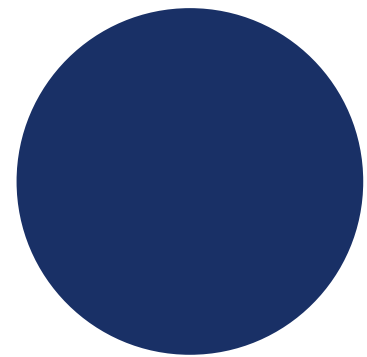
25-26 Budget	25-26 Actual	Gov 26-27	Assembly	Senate	Formula
\$48,089,480	\$48,496,595	\$49,939,736			\$49,891,362

Slightly more than budgeted based on SAIPE data changes during the year

Projected Increases are less than the formula!

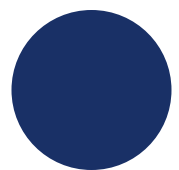
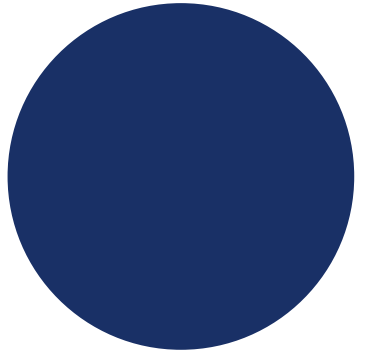
2.9%

- ✓ Legislative proposals have no impact
- ✓ Formula gives us more than the hold harmless amount
- ✓ Comfortable moving forward with our formula calculated foundation aid for 2026-27





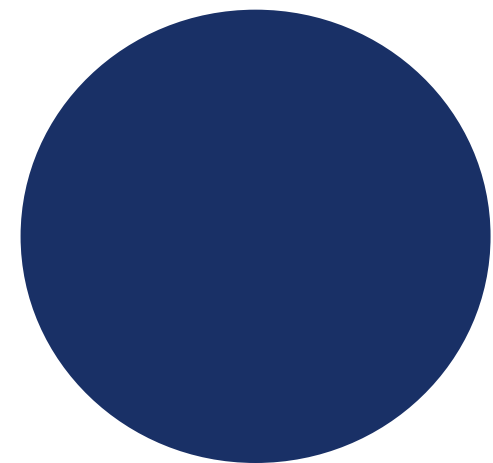
State Budget Updates





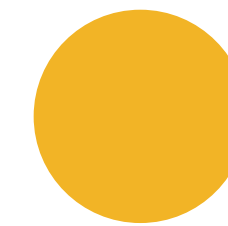
Expense Based Aid Cycle

- ✓ Funding Based On
 - 2025-26 enrollment and/or 2025-26 expenditures, when reported in Fall of 2026
- ✓ Legislative Projections
 - No formula changes
 - Final projections for these aids are based on district estimates
- ✓ *State Aid makes up 33% of all revenue for the district*





Transportation Aid



Governor's

Legislative

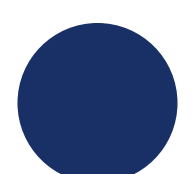
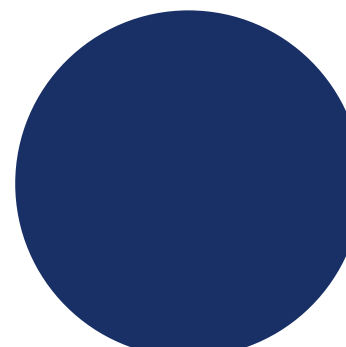
Final

\$8,354,733

Not Applicable

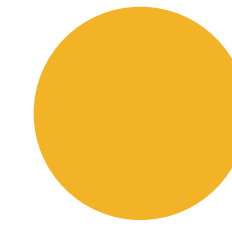
\$7,100,000

- ✓ Aid Ratio going from .685 to .677
- ✓ Final aid is based on June 30, 2026 expenditures, reported in Fall of 2026
- ✓ Projecting to have an increase in expenditures that will make up the lower aid ratio difference to maintain same budget





BOCES Aid



Governor's

Legislative

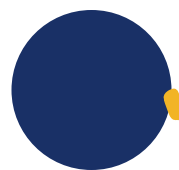
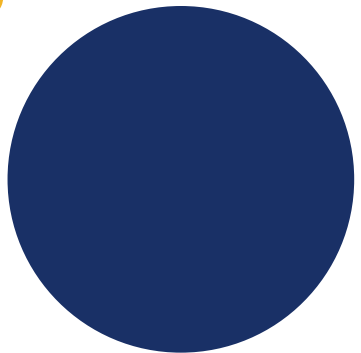
Final

\$6,570,436

Not Applicable

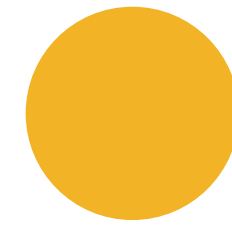
\$6,250,000

- ✓ Aid Ratio going from .639 to .631
- ✓ Final aid is based on June 30, 2026 expenditures, reported in Fall of 2026
- ✓ BOCES expenditures are trending to finish the year higher especially on the technology side
- ✓ This will make up the lower aid ratio difference and match the overall aid number from last year
- ✓ However, due to the changes in aidable BOCES salaries, we project a positive impact on our BOCES aid
- ✓ Projecting an increase of \$150,000 over 2025-26 aid





Building Aid



Governor's

Legislative

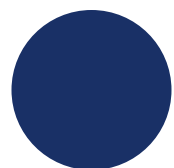
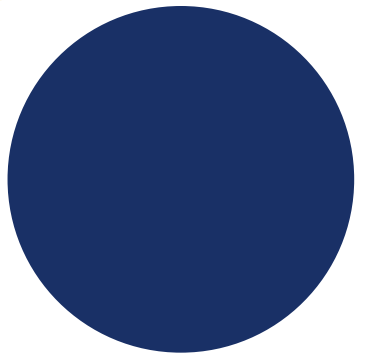
Final

\$7,681,991

Not Applicable

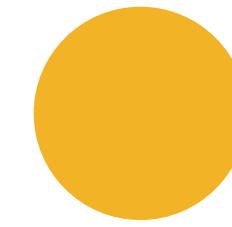
\$9,360,365

- ✓ Building Aid is based on the submission of Final Cost Reports
- ✓ Governor's projections are based on October 15, 2025 Final Cost Reports that have been filed with SED
- ✓ Actual aid paid is based on Final Cost Reports as of June 30, 2027
- ✓ Almost 15 months more to report project expenditures to finalize total building aid
- ✓ Budget amount is our estimate based on construction timelines and final closeout of project paperwork that is required





Excess Cost Aid



Governor's

\$1,933,434

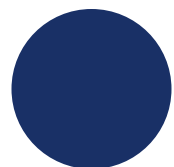
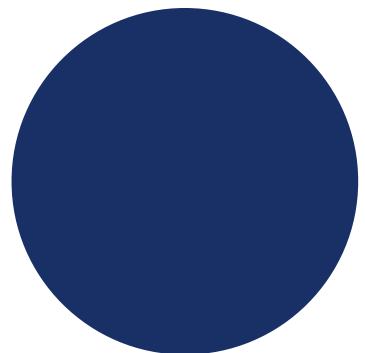
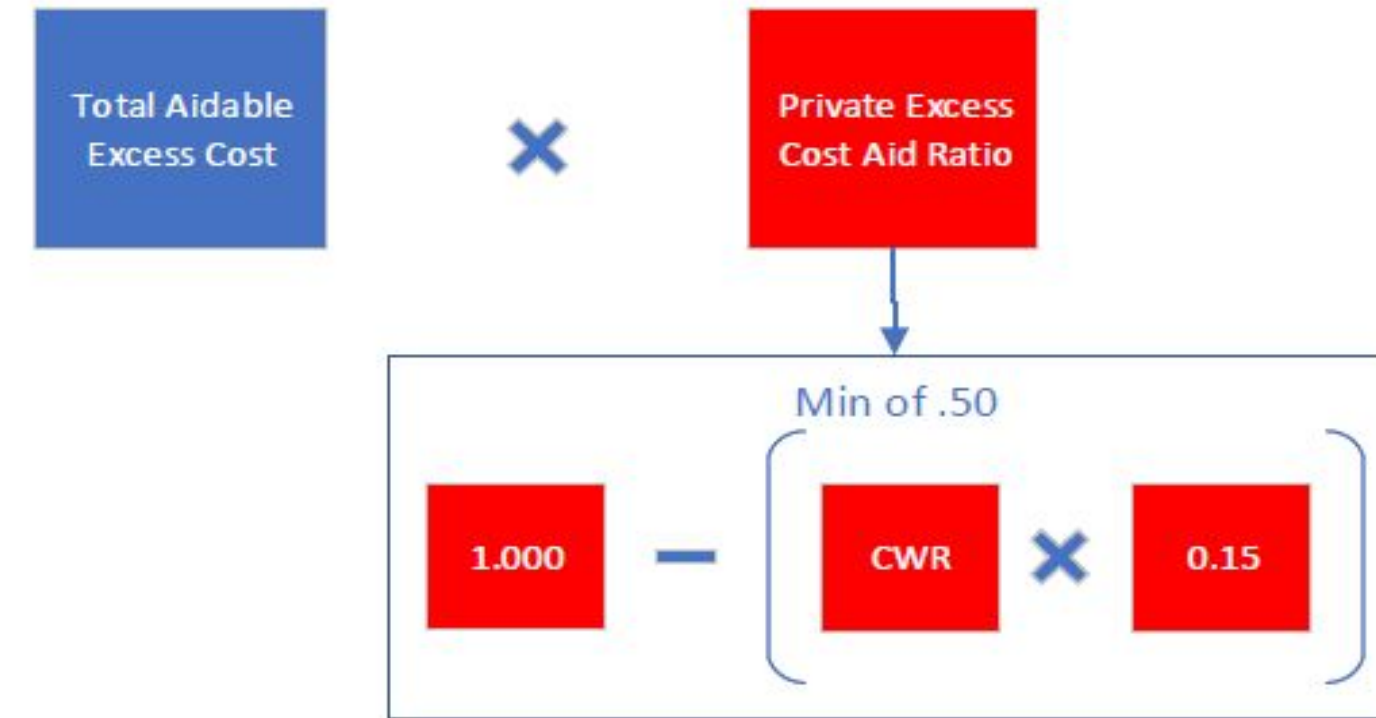
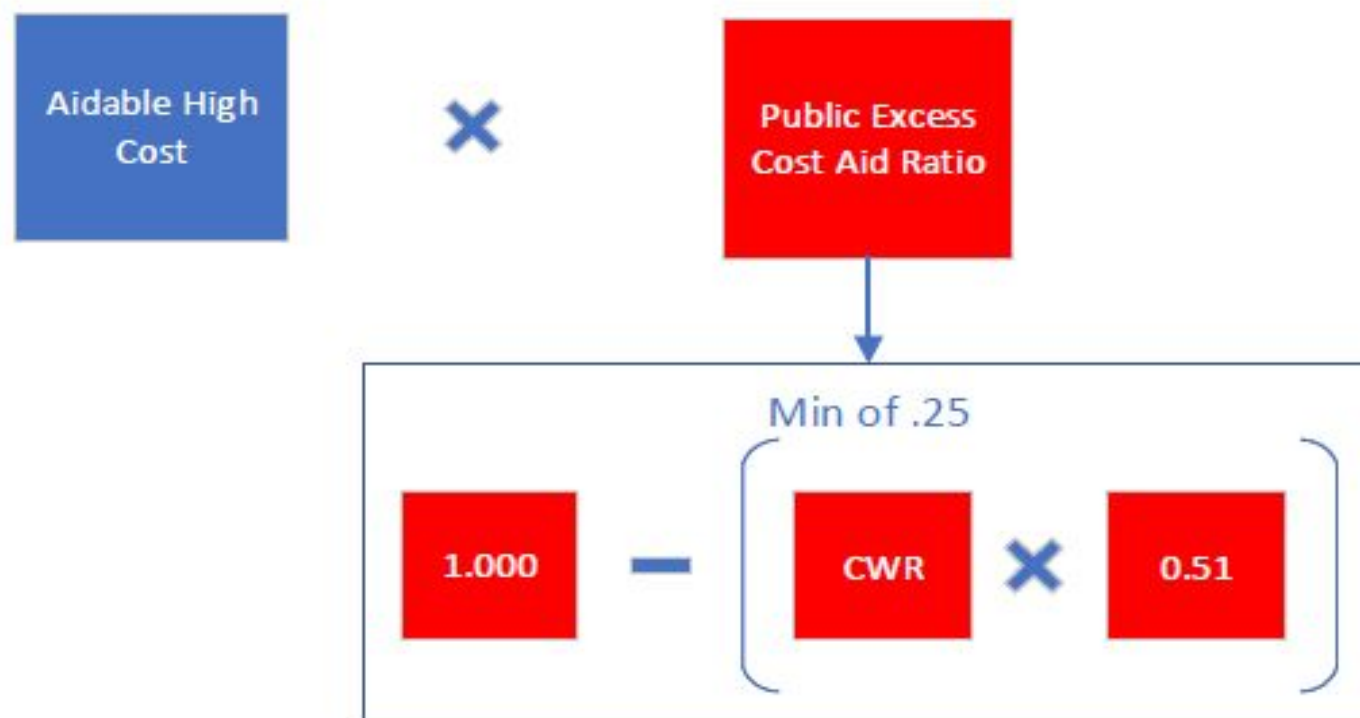
Legislative

Not Applicable

Final

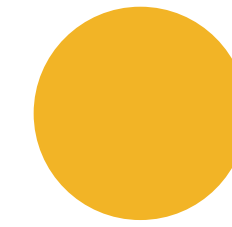
\$1,900,000

- ✓ Aid Ratios are dropping slightly, but not enough to cause any changes in the budget
- ✓ Public excess cost is aid for students enrolled in BOCES or in-house programs
- ✓ Private excess cost aid is for students enrolled at specialized programs that are run by state approved private programs





Instructional Materials Aid



Governor's

Legislative

Final

\$783,037

Not Applicable

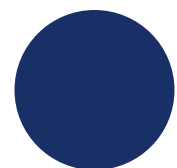
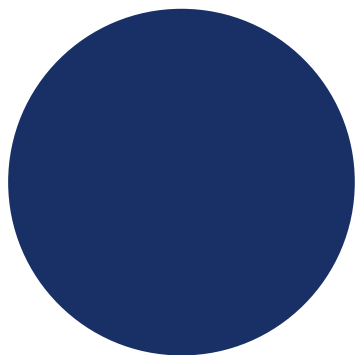
\$795,000

- ✓ Textbook: \$58.25 per student x enrollment
- ✓ Library: \$6.25 per student x enrollment*
- ✓ Hardware: \$24.20 per student (then multiplied by BOCES aid ratio of .631) x enrollment
- ✓ Software: \$14.98 per student x enrollment

*Proposal to increase per student allocation in the budget that is yet to be passed:

\$11.33 per student in the Senate

We already budget and spend more than this increase in aidable expenditures as a reference



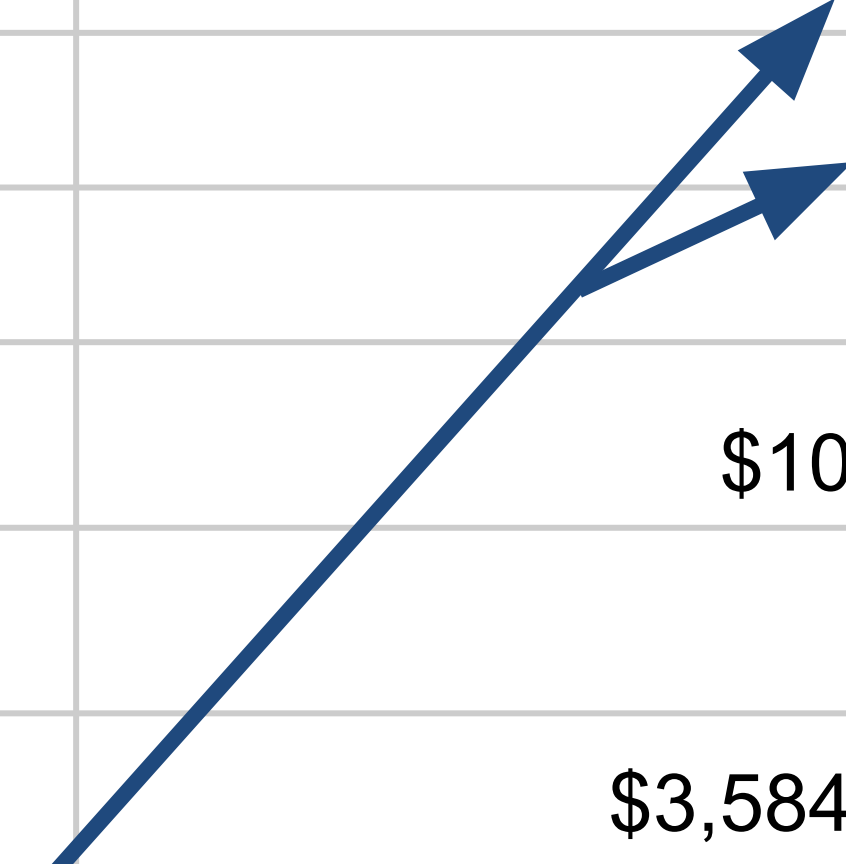
State Aid By the Numbers

Aid Category	2024-25 Final Budget State Aid	2025-26 Final Budget State Aid	2026-27 Final Budget State Aid	Variance
Foundation Aid	\$46,970,050	\$48,089,479	\$49,891,362	\$1,801,883
High Cost Excess Cost	\$925,000	\$950,000	\$950,000	\$0
Private Excess Cost	\$925,000	\$950,000	\$950,000	\$0
BOCES Aid	\$6,000,000	\$6,100,000	\$6,250,000	\$150,000
Building Aid	\$7,816,340	\$8,417,891	\$9,360,365	\$942,474
Transportation	\$7,000,000	\$7,100,000	\$7,100,000	\$0
Hardware and Technology	\$127,000	\$127,000	\$127,000	\$0
Software, Library, Text	\$668,000	\$668,000	\$668,000	\$0
Universal Pre K	\$1,530,900	\$3,588,400	\$3,135,000	-\$453,400
Total Aid	\$71,962,290	\$75,990,770	\$78,431,727	\$2,440,957
State Aid (Minus UPK Grant)	\$70,431,390	\$72,402,370	\$75,296,727	\$2,894,357

I thought the UPK changes were a good thing!

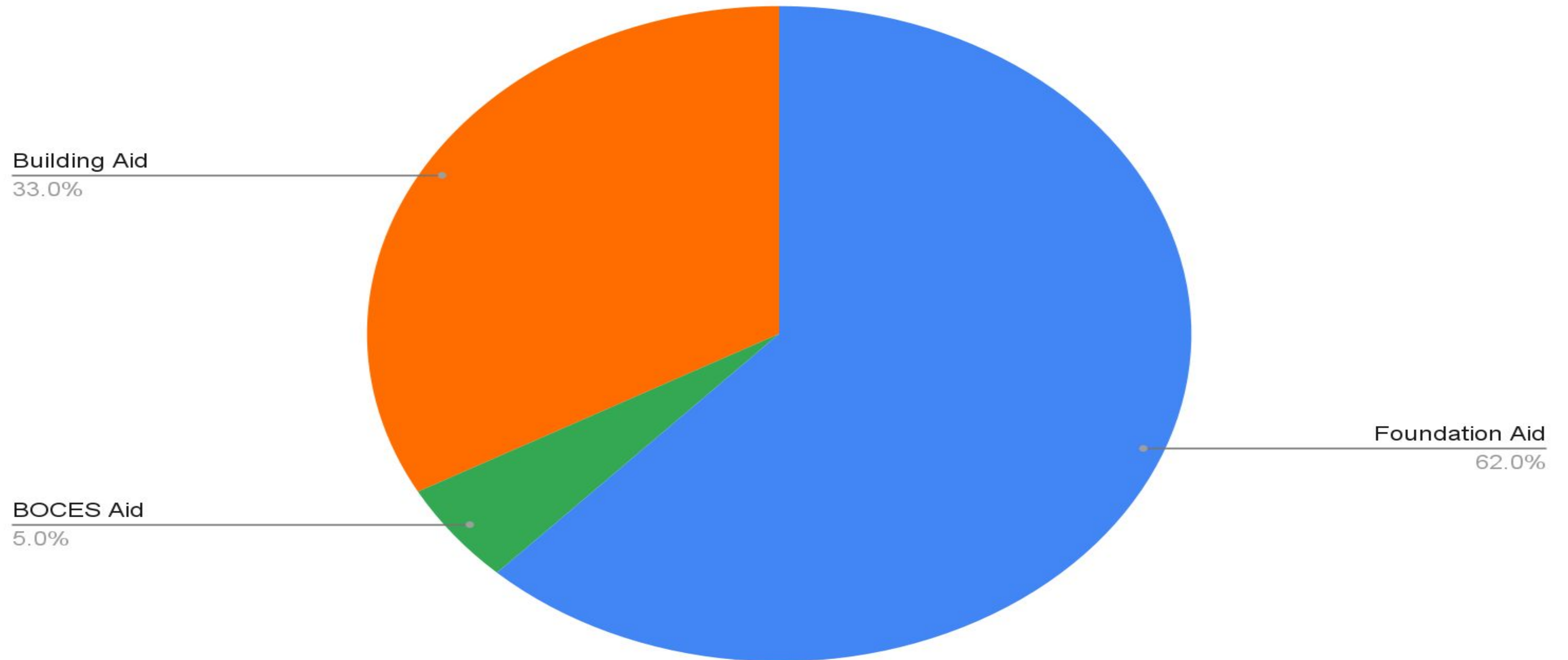
How are we getting less money?

	2025-26	2026-27
Funding	\$5,400	\$10,000
Full Day Enrollment	378	297
Half Day Enrollment	127	33
Total UPK Slots	505	330
Secondary Grant Funding	\$10,000	
Full Day Enrollment	120	
Total Funding	\$3,584,100	\$3,135,000



The answer: These students do not all exist, so we never get close to the total UPK funding under the old methodology!

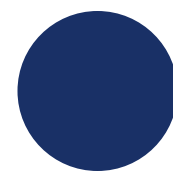
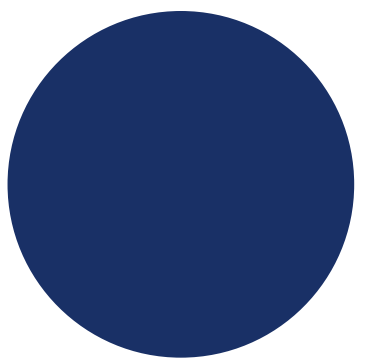
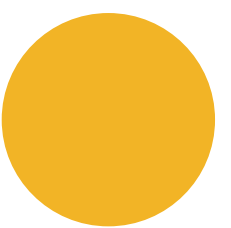
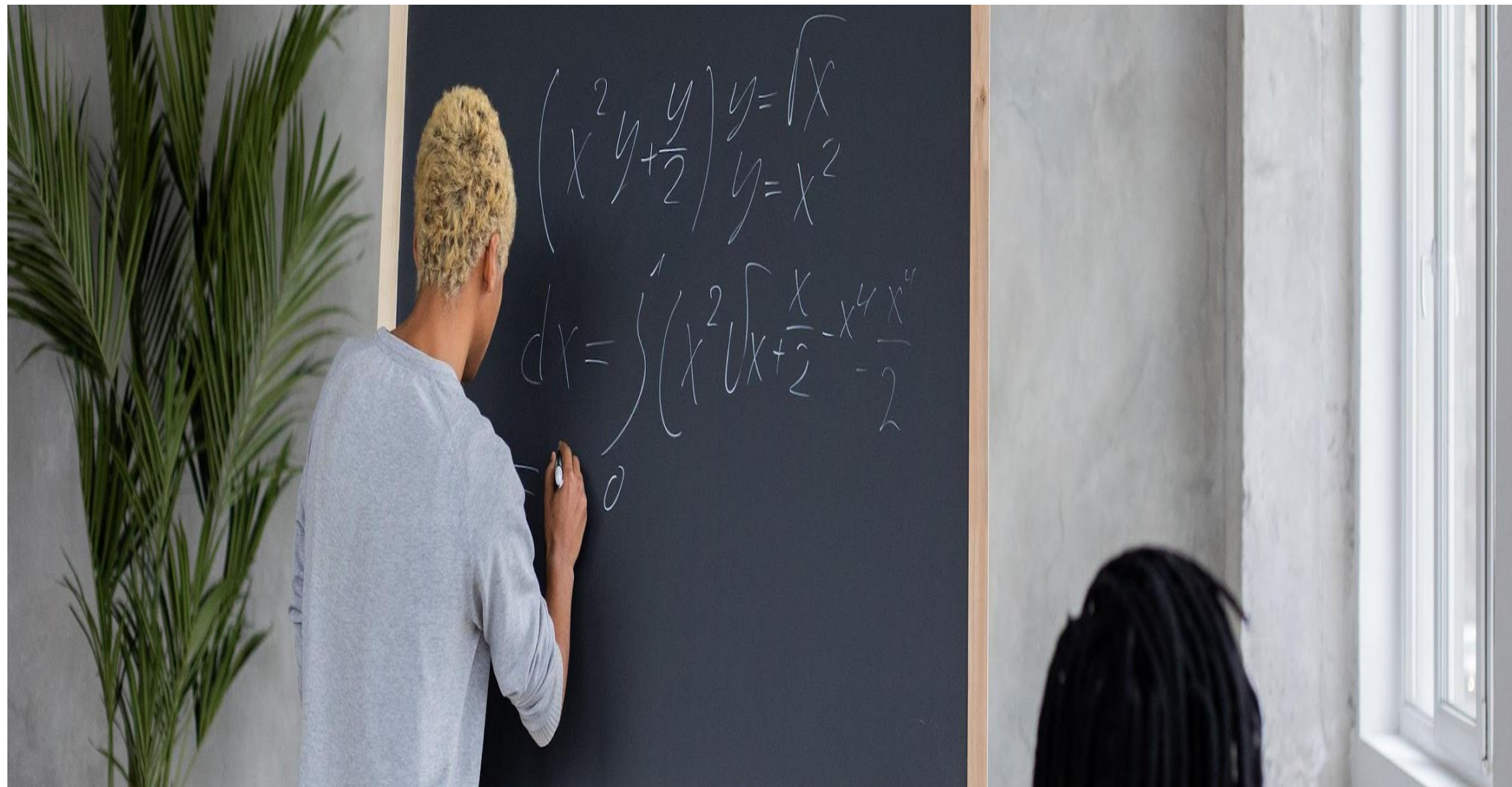
State Aid Increases By Percentage



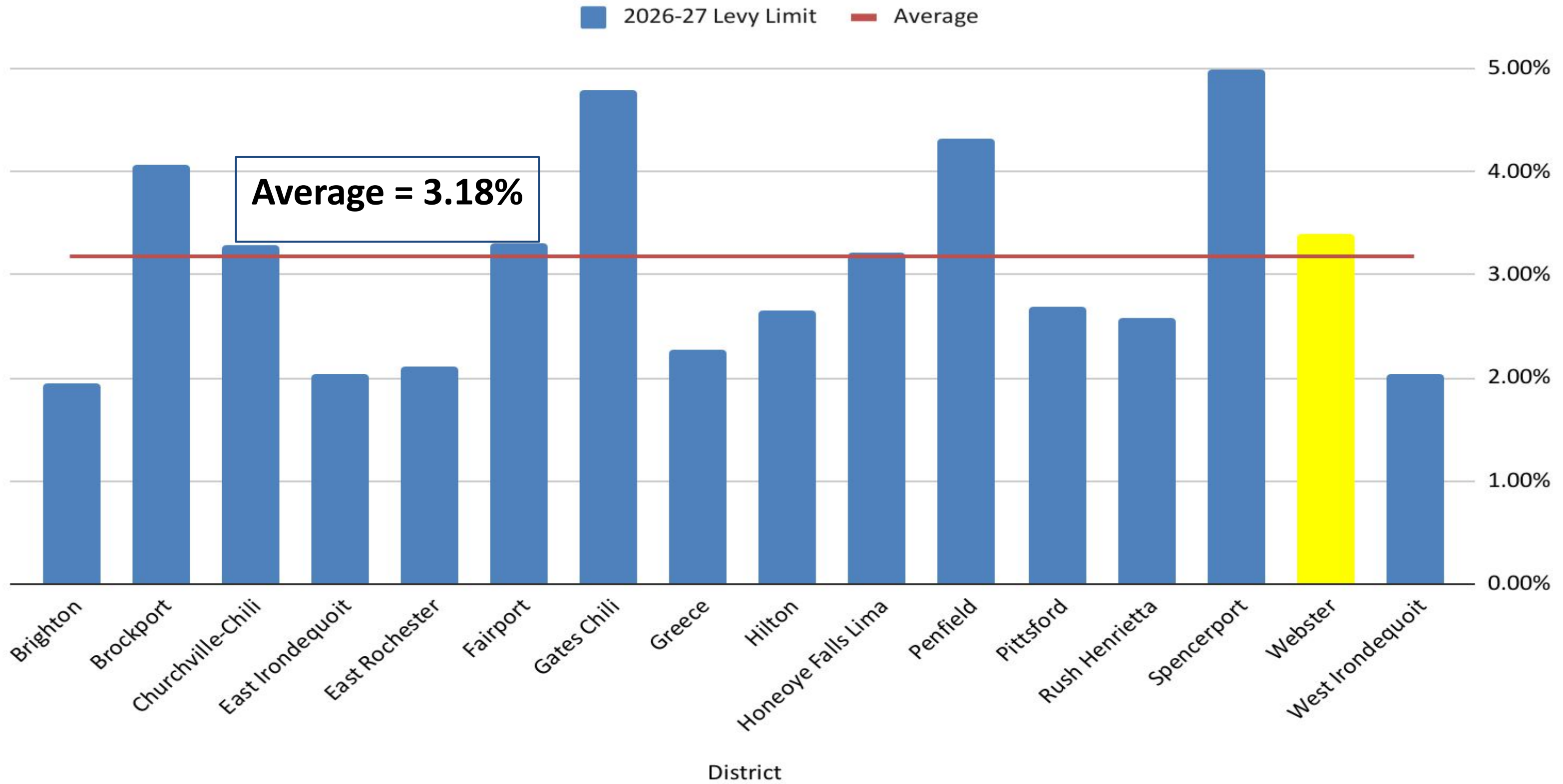


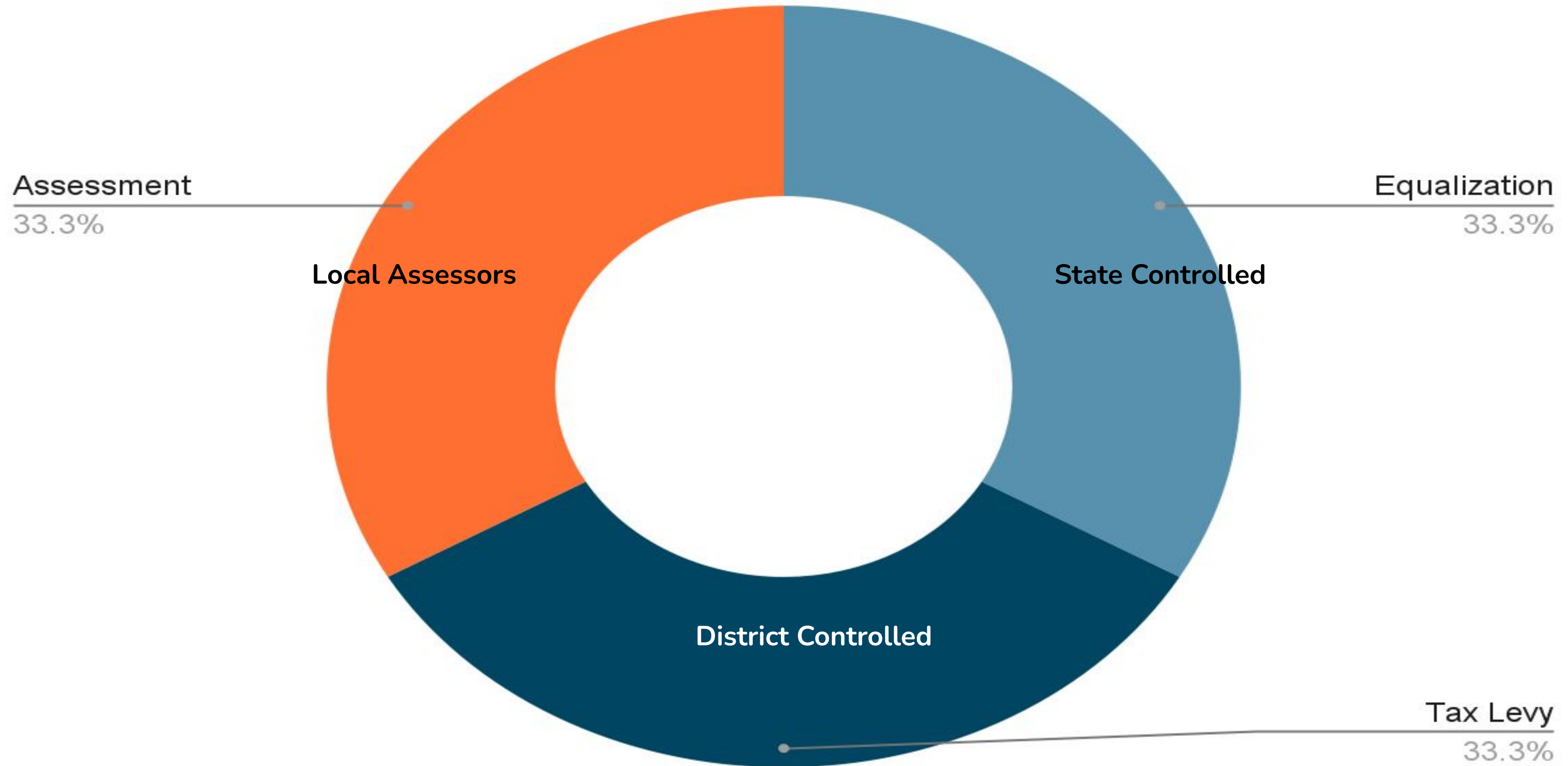
Tax Levy Limit

- ✓ No Updates from February Draft Presentation
- ✓ Tax Revenue makes up 58% of District Revenue




Monroe County Levy Numbers





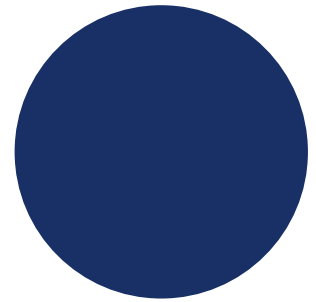
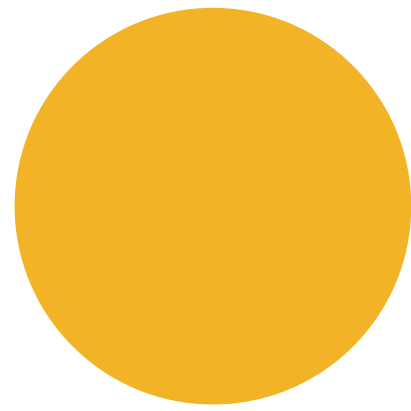


Projected Data Points

Tax Levy	Equalization	Assessments
Levy: \$131,877,698 3.39% Increase	Webster - 43% (48% in 2025-26)	Webster - 1.08%
Re-levies estimated at \$75,000	<i>Penfield - 68% (75% in 2025-26)</i>	Penfield - 2.5%
New Levy: \$131,802,698	Ontario - 72% Same as 25-26	Ontario - 1.26%
	Walworth - 70% Same as 25-26	Walworth - 1.93%
	<ul style="list-style-type: none"> ✓ These are preliminary estimates from the NYS office of real property ✓ Still have the ability to change until August tax warrant 	<ul style="list-style-type: none"> ✓ Utilized the 10-year Average for Webster ✓ Utilized the 25-year Median increase for Penfield, Walworth, and Ontario to smooth out recent increases that would skew the average. The ten year average has a tremendous amount of volatility that is very impractical to project forward.

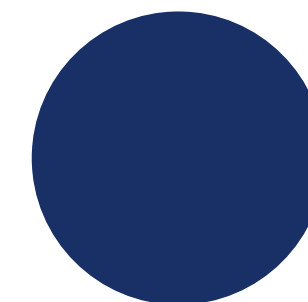
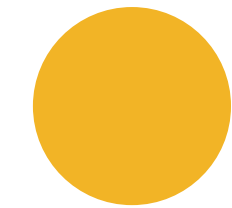
Assessed Rates Per Thousand

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Variance</u>
Penfield	17.086508	18.369378	18.568622	\$0.20	1.08%
Webster	28.587096	28.702192	29.364375	\$0.66	2.31%
Ontario	19.831094	19.375594	17.658240	(\$1.72)	-8.86%
Walworth	20.367070	19.929183	18.162761	(\$1.77)	-8.86%
True Tax Value	14.866020	13.777654	12.626920	(\$1.15)	-8.35%



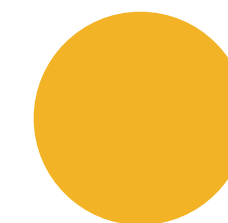
100%

**Guarantee These Estimates Will
Change in August!**





The other 9%



Sales Tax

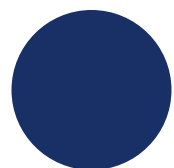
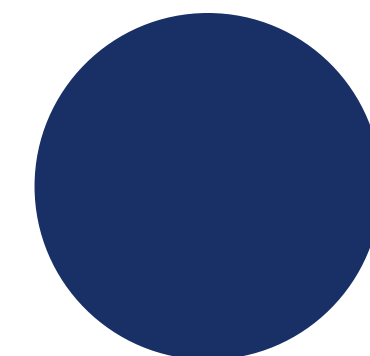
- ✓ Projecting to remain stable year over year
- ✓ Have not seen much variation in the last several years
- ✓ Increased this budget in 22-23
- ✓ Adjusting this budget impacts the tax levy allocation

PILOTS

- ✓ Payments in Lieu of Taxes
- ✓ Projecting overall budget to decrease as PILOTS are scheduled to come off the books with no additional PILOT programs projected in the coming year

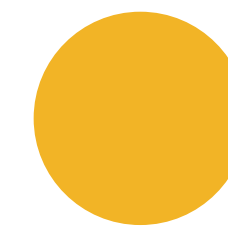
Interest

- ✓ Interest earnings revenue is the most volatile of all budgeted revenues
- ✓ Rates can change up to 4 times during one fiscal year
- ✓ Leaves the district very little room to adjust to market conditions
- ✓ Reduced this budget as interest rates are coming back down





The other 9%



Reserves

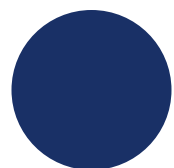
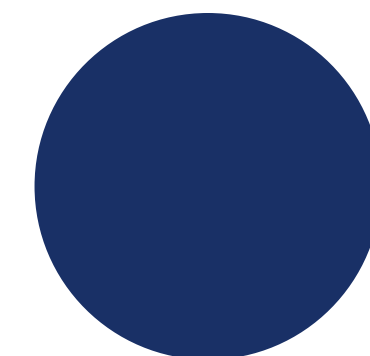
- ✓ Budget requires significant reserve usage
- ✓ Allocating 3 million dollars as a revenue source
- ✓ Utilizing the ERS and TRS reserve funds
- ✓ The budgeted amount utilized is 6.44% of the 2024-25 audited reserve totals

Fund Balance

- ✓ Appropriated fund balance will remain at the same level as the previous year's to reduce the tax levy, as originally set up to do

Miscellaneous

- ✓ Facilities usage revenues, continuing education, rebates, and other revenue sources are projected to remain budget neutral





Total Revenues

	Final Revenue 2024-25	Final Revenue 2025-26	Final Revenue 2026-27	Variance
Sales Tax	\$8,000,000	\$8,000,000	\$8,000,000	\$0
Foundation Aid/Expense Based Aids	\$69,763,390	\$71,734,371	\$74,628,727	\$2,894,356
Instructional Materials Aid	\$668,000	\$668,000	\$668,000	\$0
Facilities Rental	\$265,000	\$265,000	\$265,000	\$0
Interest	\$150,000	\$500,000	\$250,000	-\$250,000
Payments In Lieu of Taxes (PILOTS)	\$1,250,000	\$1,250,000	\$1,100,000	-\$150,000
Miscellaneous Revenues	\$1,800,000	\$1,800,000	\$1,800,000	\$0
Transfer from ERS Reserve	\$0	\$1,500,000	\$1,500,000	\$0
Transfer from TRS Reserve	\$0	\$1,500,000	\$1,500,000	\$0
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$123,609,680	\$127,549,054	\$131,877,698	\$4,328,644
Total Revenues	\$211,006,070	\$220,266,425	\$227,089,425	\$6,823,000



Reserve Usage

2026-27 Preliminary Budget

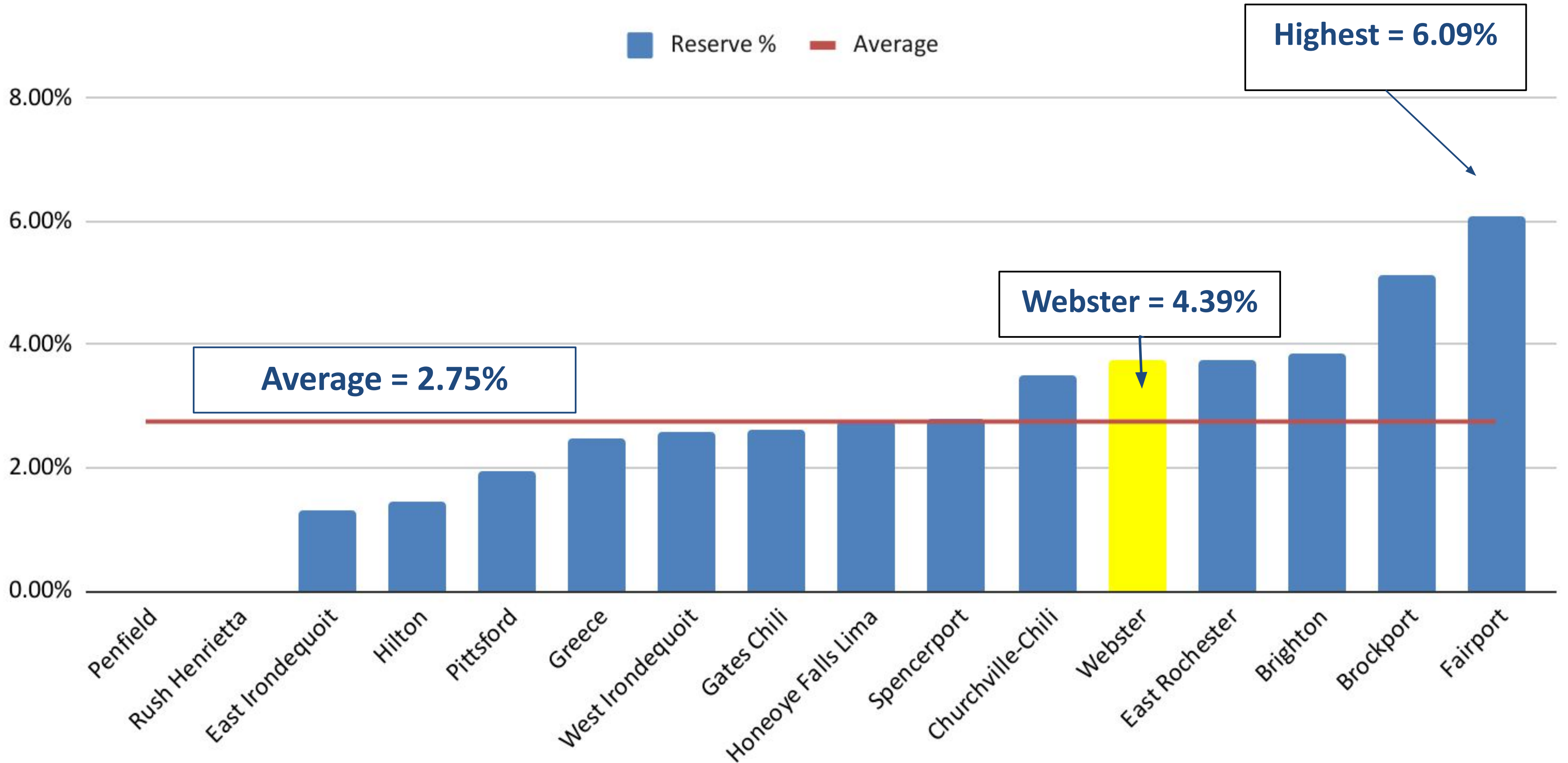


Appropriated Fund Balance & Reserves

- ✓ Total usage is \$8,500,000
- ✓ Goal is to replenish that every year in savings or extra revenue elsewhere
- ✓ 3.74% of our total revenue comes from these two sources
- ✓ Let's look at how this is accomplished

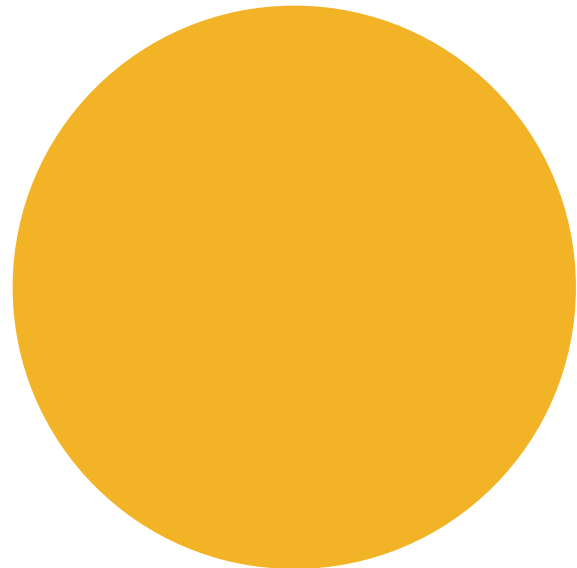
	Budget 2025-26	Actual 2025-26	Budget 2026-27
Budget	\$100,000,000	\$97,000,000	\$104,000,000
Revenue	\$100,000,000	\$103,000,000	\$102,000,000
Deficit/Surplus	\$0	\$6,000,000	-\$2,000,000
Appropriated Fund Balance			\$2,000,000
Budget Balanced		\$4,000,000	\$0

County Fund Balance Usage-% of 2026-27 Budget



Budget Updates

Since Workshop #2



Final Budget Numbers



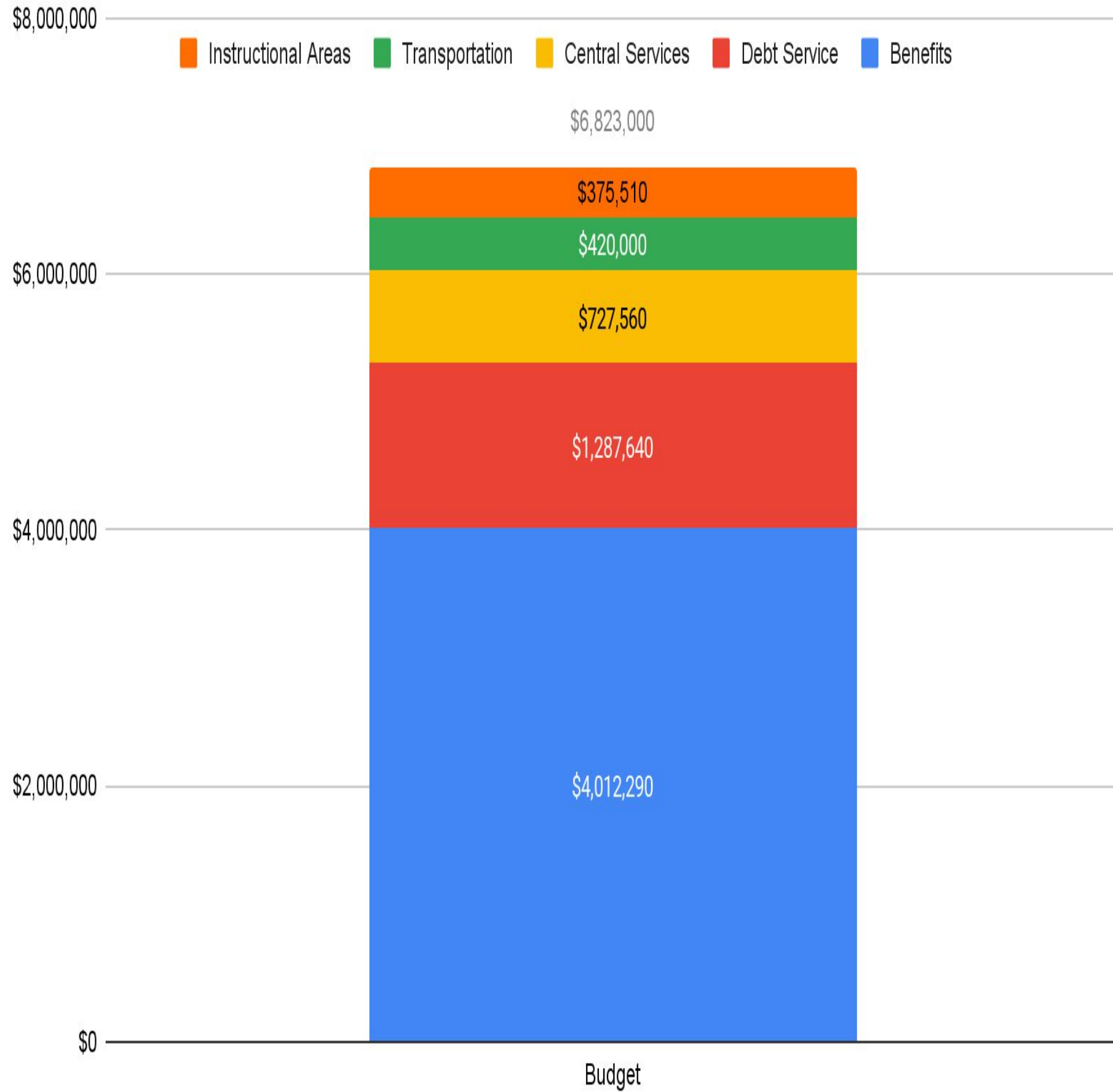
Previous Total: \$227,089,425

Adjustments Total: \$0

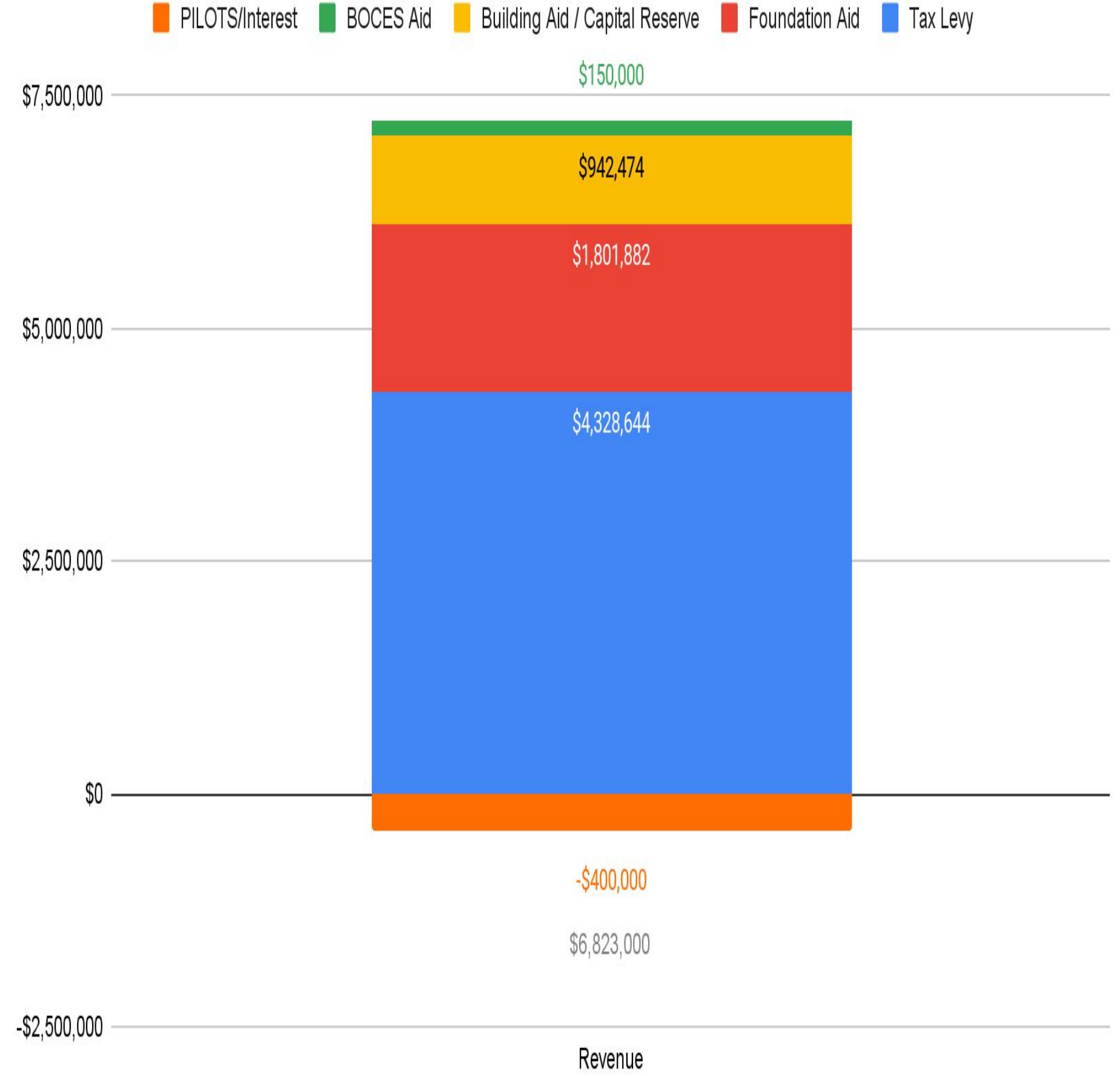
Updated Total: \$227,089,425

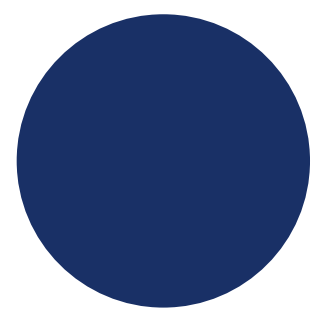


Budget Breakdown- Simplified

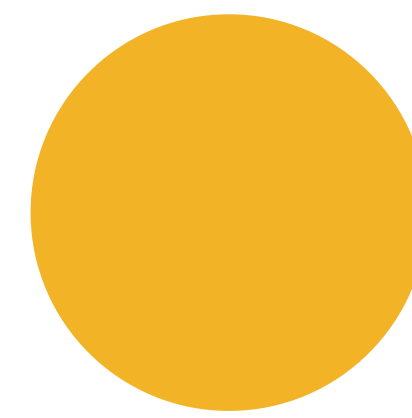


Revenue Breakdown-Simplified





Balanced Budget



\$227,089,425

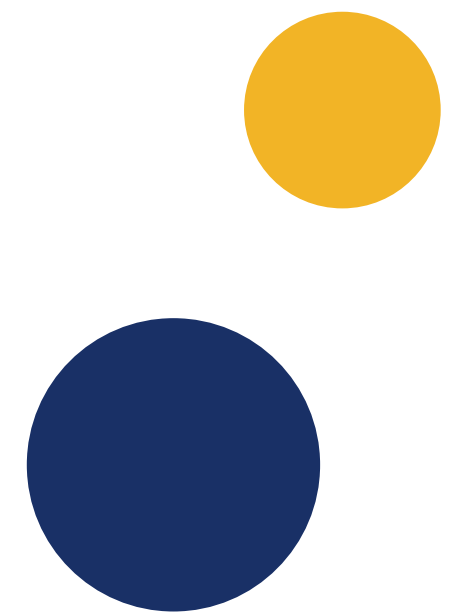
Revenues

\$227,089,425

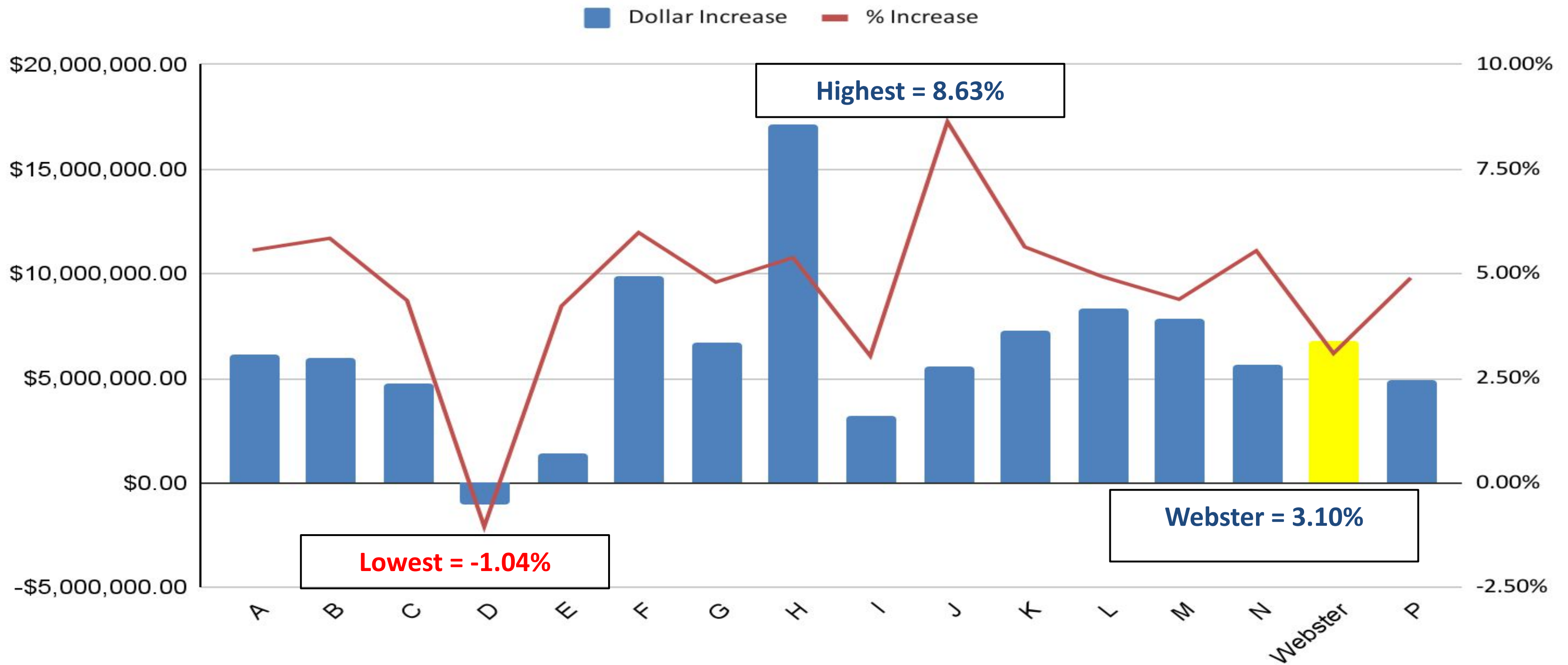
Budget

\$0

Surplus/Deficit



County Comparison Budget Numbers



Average Budget Increase = 4.71%

Next Up.....



**Budget Talks
Series Returns
April 10**

**Budget Adoption
April 14**

**Budget Materials
Published
May 1**

**Budget Hearing
May 5**

**Budget Vote
May 19**





**Thank You
Questions?**

Budget Website