

2025-26 Budget Public Hearing



AGENDA



Budget Process

Three Part Budget /Contingent Budget

Budget Timeline Recap

Revenues

Budget Accomplishments

Propositions

Budget Thought Process

“You can’t predict the
unpredictable, but you
can prepare for it”

Forbes Magazine, February 2021



Budget Timeline Recap

November/
December

January

March

April

May

**Budget Process
Begins**

Initial guidelines, forecast, and
formulas are developed

Thought Exchange

Community and staff forum
opened for the month for budget
comments

Board Workshops

First two workshops held
First Draft of the Tax Cap Formula
submitted

Budget Adoption

Final Workshop held, and
budget adopted by the BOE

**Budget Hearing &
Vote**

Visited all 11 buildings for Q&A
Tonight- Budget Hearing
May 20-Vote

State Budget Updates

- ✓ State Budget Deadline was April 1, Budget details released May 8
- ✓ Items impacting schools
 - Cell phone ban- guidance and details?
 - *Universally free school breakfast and lunch?*
 - Changes to any state aid formulas?
 - Foundation formula data points have been updated
 - Webster is receiving 2% minimum increase
 - Waiver for pension system retirees extended for another 2 years
 - Zero Emission bus mandate was amended to include a waiver process

Budget Guidelines

- ✓ Work within the tax cap
- ✓ Adjust to unprecedented increases in healthcare costs
- ✓ State Aid Issues
 - District wealth is up
 - Enrollment is down
- ✓ Use data from instructional and operational programs to assist in budget development
- ✓ Preserve the fiscal integrity of the school district for years to come
- ✓ Looking for ways to deliver services in a more cost effective manner

Budget Accomplishments

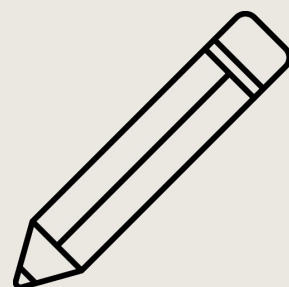
- ✓ Tax Cap Compliant
- ✓ Maintains these programs and staff:
 - Funding for centralized cultural arts/enrichment programs
 - Professional development funding
 - Positions for special education continuum K-12
 - English as a New Language (ENL) staffing increase as mandated
 - Response to Intervention (RTI) funding
 - Centralized funding for instructional departments

Budget Accomplishments

- ✓ Accomplishments continued:
 - Centralized funding for instructional departments
 - Funding for co-curricular and athletics programs
 - Diverse secondary class offerings, including electives
 - Instructional specialists
 - Encore (computer literacy) program at elementary schools
 - Additional funding for students with disabilities placed in BOCES or other out of district programs
- ✓ Continuing to invest in network upgrades and cybersecurity procedures

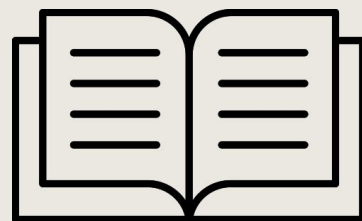
Three-Part Budget

Administrative



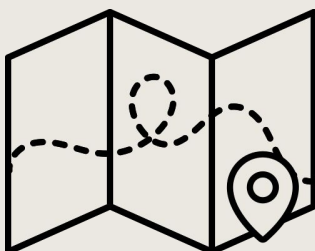
All “back office/central services” and support areas, as well as building administration

Program



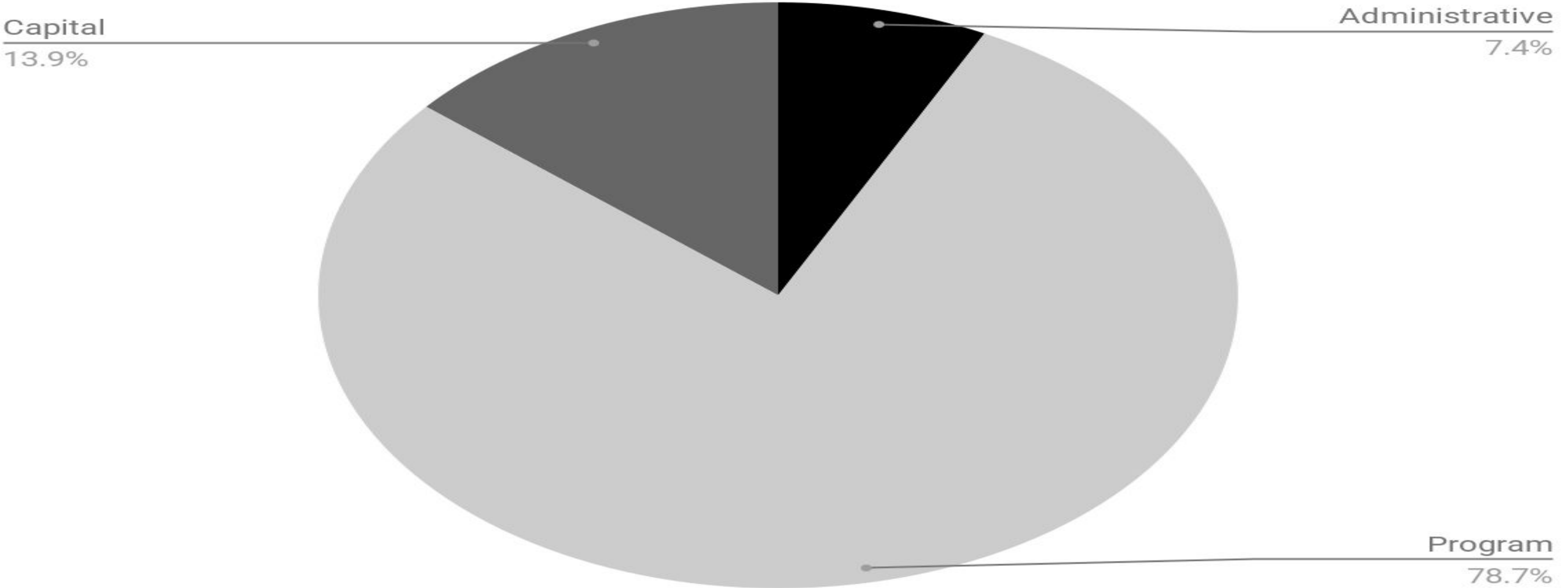
All costs associated with the direct instruction of students, including transportation

Capital



All costs related to facilities maintenance, debt services, and transfers to capital funds

2025-26 Three-Part Breakdown



7.4%	78.7%	13.9%
Administrative	Program	Capital
\$16,315,021	\$173,392,904	\$30,558,500

2025-26 Administrative Budget

Administrative Category	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Board of Education and Clerk	\$26,435	\$26,435	\$22,000	-\$4,435	-16.78%
Superintendent's Office	\$349,300	\$346,000	\$357,500	\$11,500	3.32%
Business Administration	\$1,110,800	\$1,150,800	\$1,155,500	\$4,700	0.41%
Legal Services	\$175,000	\$175,000	\$175,000	\$0	0.00%
Personnel Services	\$789,475	\$812,230	\$909,500	\$97,270	11.98%
Public Information and Services	\$334,450	\$339,650	\$348,500	\$8,850	2.61%
Unallocated Insurance	\$638,000	\$689,040	\$775,000	\$85,960	12.48%
School Association Dues	\$55,000	\$55,000	\$55,000	\$0	0.00%
Assessments on School Property	\$10,000	\$10,000	\$10,000	\$0	0.00%
BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,575,000	\$0	0.00%
Supervision	\$4,976,450	\$5,134,510	\$5,347,740	\$213,230	4.15%
Benefits	\$4,329,196	\$4,891,779	\$5,584,281	\$692,502	14.16%
Total Budget	\$14,369,106	\$15,205,444	\$16,315,021	\$1,109,577	7.30%

2025-26 Program Budget

Program Category	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Curriculum	\$2,928,600	\$3,269,830	\$3,380,000	\$110,170	3.37%
Instruction	\$58,146,690	\$60,287,345	\$58,841,295	-\$1,446,050	-2.40%
Special Education	\$21,803,580	\$23,958,460	\$24,872,495	\$914,035	3.82%
Occupational Education	\$2,000,000	\$2,100,000	\$2,100,000	\$0	0.00%
Summer School	\$265,000	\$265,000	\$275,000	\$10,000	3.77%
Library	\$1,698,105	\$1,689,375	\$1,520,285	-\$169,090	-10.01%
Computer Assisted Instruction	\$6,860,575	\$7,137,675	\$7,589,000	\$451,325	6.32%
Pupil Services	\$8,324,245	\$8,719,880	\$8,640,910	-\$78,970	-0.91%
Athletics and Co-Curricular	\$3,413,000	\$3,543,500	\$3,552,800	\$9,300	0.26%
Transportation	\$8,517,550	\$8,645,450	\$8,591,600	-\$53,850	-0.62%
Recreation	\$1,117,200	\$1,158,500	\$1,232,600	\$74,100	6.40%
Benefits	\$44,546,604	\$46,249,798	\$52,556,919	\$6,307,121	13.64%
Transfers	\$240,000	\$240,000	\$240,000	\$0	0.00%
Total Budget	\$159,861,149	\$167,264,813	\$173,392,904	\$6,128,091	3.66%

2025-26 Capital Budget					
Capital Category	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Operation of Plant	\$8,116,075	\$8,322,500	\$8,545,500	\$223,000	2.68%
Maintenance of Plant	\$4,381,500	\$4,532,400	\$4,316,500	-\$215,900	-4.76%
Benefits	\$4,048,000	\$3,914,148	\$4,760,230	\$846,082	21.62%
Debt Service	\$13,562,900	\$11,666,765	\$12,336,270	\$669,505	5.74%
Transfers	\$100,000	\$100,000	\$600,000	\$500,000	500.00%
Total Budget	\$30,208,475	\$28,535,813	\$30,558,500	\$2,022,687	7.09%

Resources Invested in Classrooms and Schools

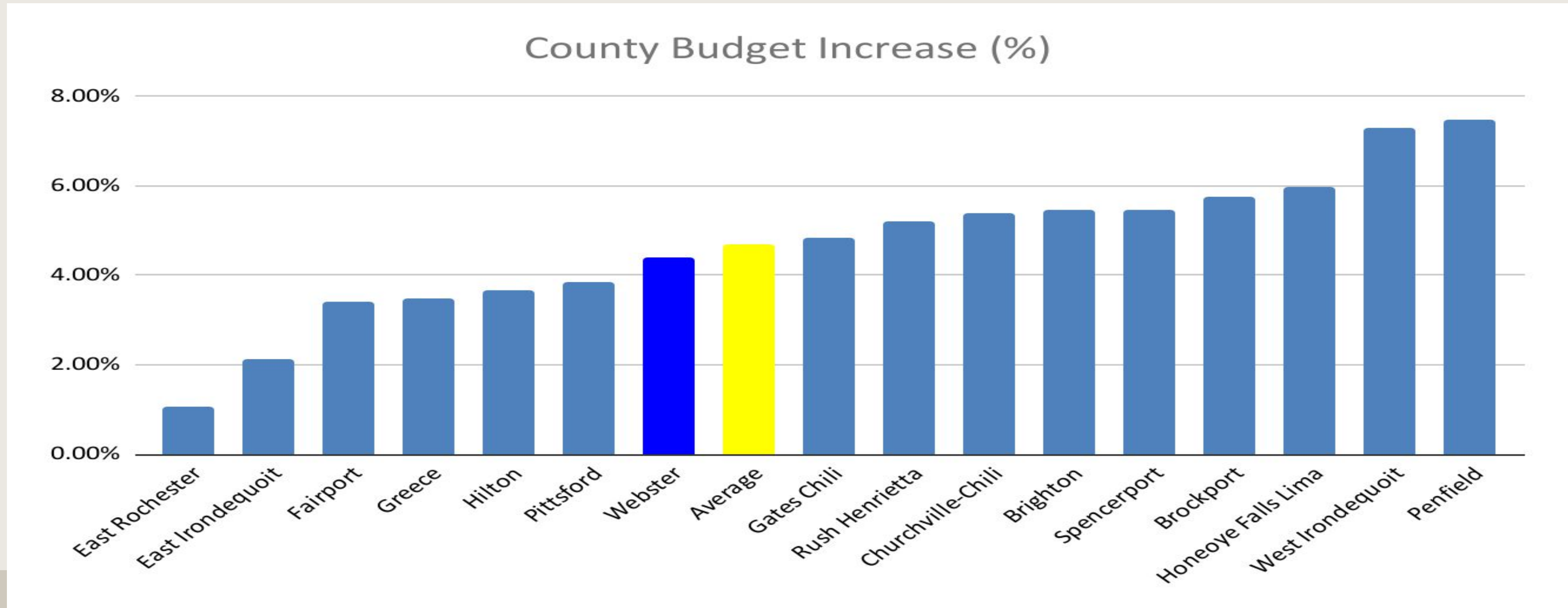


SERVING 8,005 STUDENTS

11 SCHOOLS



1. \$220,266,425 - Total 2025-26 Budget
2. 4.39% Increase
3. \$9,260,355 Dollar Increase



State Fiscal Data

Based on 2022-23 financial reporting data**



01 \$20,377

Webster Per Pupil

02 \$22,546

County Average

03 \$26,857

State Average

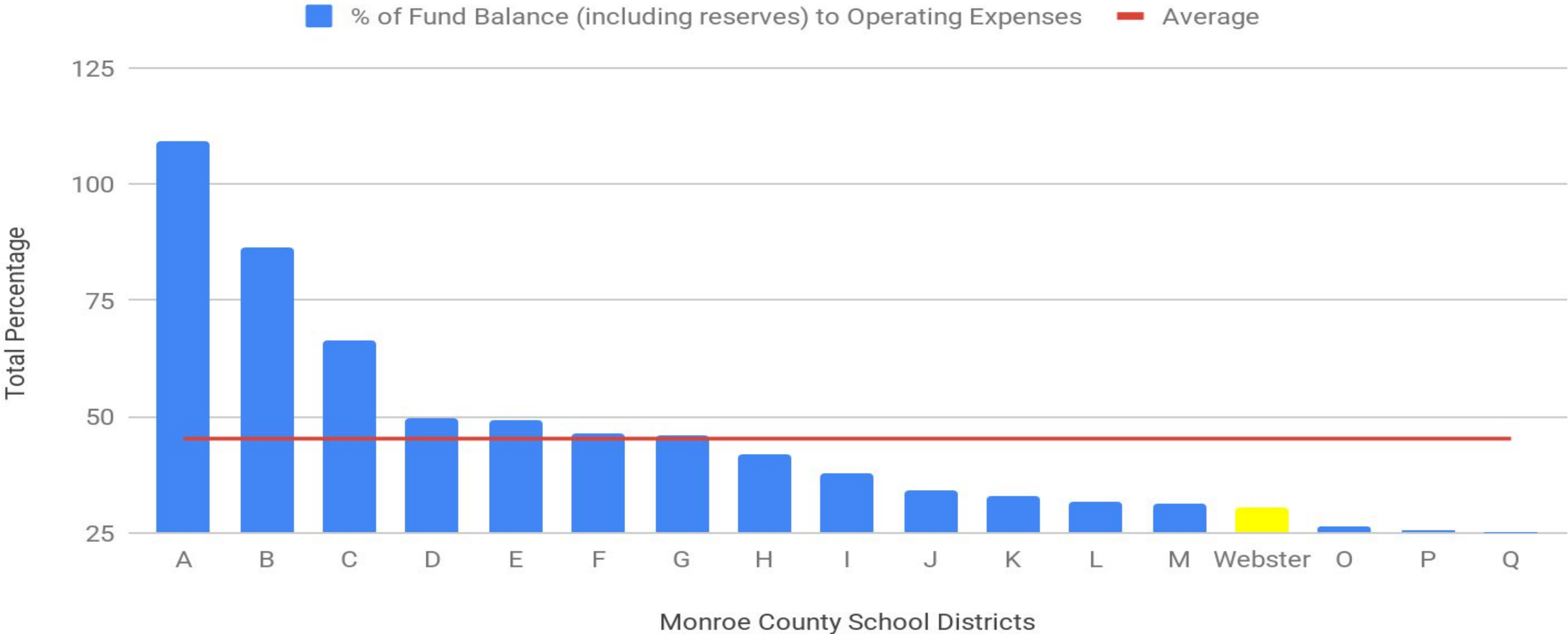
**These are the most recent per pupil expenditures as provided by New York State School Report Card for Fiscal Responsibility based on 2022-23 expenditure ratios. (NYS has not provided the 2023-24 data as of publication date)

03 Revenues



2025-26 Total Revenues					
Revenue Category	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Sales Tax	\$8,000,000	\$8,000,000	\$8,000,000	\$0	0.0%
State Aid	\$67,812,930	\$70,431,390	\$72,402,371	\$1,970,981	2.8%
Rental of Property	\$265,000	\$265,000	\$265,000	\$0	0.0%
Interest	\$150,000	\$150,000	\$500,000	\$350,000	233.3%
Payments In Lieu of Taxes (PILOTS)	\$1,250,000	\$1,250,000	\$1,250,000	\$0	0.0%
Misc Revenues	\$1,800,000	\$1,800,000	\$1,800,000	\$0	0.0%
Reserves	\$0	\$0	\$3,000,000	\$3,000,000	-
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$0	0.0%
Property Tax Levy	\$119,660,800	\$123,609,680	\$127,549,054	\$3,939,374	3.2%
Total Revenues	\$204,438,730	\$211,006,070	\$220,266,425	\$9,260,355	\$0

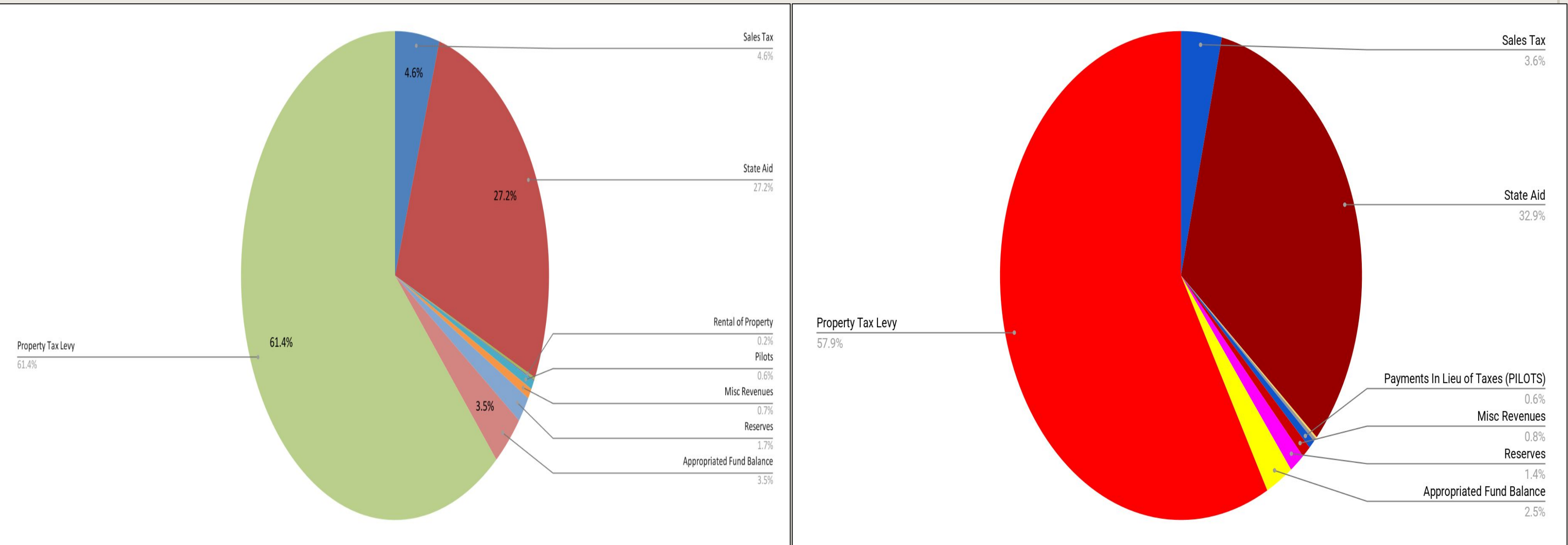
- 1. Utilizing \$3,000,000 in reserves for 2025-26
- 2. 30.32% of operating expenses in total fund balances
- 3. Rank 14/17 Monroe County School Districts



A look back to 2015-16 to compare

2015-16

2025-26



Tax Levy as a % of Revenue has decreased
State aid as a % of Revenue has increased

Contingent Budget



Contingent Budget 2025-26

- ✓ If voters do not approve the budget, the Board of Education may:
 - Seek another vote in June with the same or different budget plan
 - Implement the contingent budget after the first vote, should it be defeated on May 20
 - If the vote fails a second time, the BOE must adopt a contingent budget with no increase in the Tax Levy from the prior year
- ✓ Contingent Budget Cap
 - Based on the Tax Levy Limit
 - Tax Levy cannot be greater than the previous fiscal year
 - Levy must remain at **\$123,609,680 (2024-25 Fiscal Year)**
 - Certain expenditure items must be removed
 - Equipment lines, free use of facilities, contractual increases for confidential employees
 - Must stay within administrative % from prior year
 - Must ensure health & safety of students, staff, & preserve the property of the district

Contingent Budget 2025-26

- ✓ Contingent Budget Cap Calculation
 - **\$218,907,943**
 - **\$2,098,127** less than proposed budget based on necessary reductions
 - This number is an exercise in maintaining the administrative to program ratio the same
 - Outlined in SED guidance
 - In reality, the BOE can determine what reductions need to be made
 - Just need the ratio of admin to program budget to be the same
- ✓ However, the contingent budget would require additional reductions or use of new revenue sources because:
 - Tax levy reverts back to previous year's (2024-25) amount
 - Loss of **\$3,939,374** from proposed 2025-26 levy
 - **\$1,841,247** would be needed in additional revenue/reductions to make up the difference

03 Propositions



\$100,000 Capital Outlay Project 2025-26

- ✓ Next year's allocation will go toward Plank North Elementary:
 - Elevator lift replacement in the cafetorium
 - LED lighting conversion in cafetorium
 - If bidding is favorable, will continue lighting conversion in other areas
- ✓ Funded by a transfer to the capital fund of \$100,000
- ✓ Tenth year of doing these projects
 - Receive \$70,000 in aid the following year
- ✓ Projects that are normally done by B&G staff, but now generate state aid
- ✓ Required by SED to present as part of budget hearing

\$500,000 Transfer to Capital Project 2025-26

- ✓ Purpose – Energy savings with improvement in the viewing environment at Webster Schroeder High School
 - Replace lighting in the gymnasium and auxiliary spaces
 - Replace electrical panels in the gymnasium, east wing, boiler room
 - Upgrade two HVAC units on the roof
- ✓ Budget-neutral, reducing the facilities budget by the same amount
- ✓ This process will allow the district to earn additional building aid in the coming years
- ✓ Building aid is about 70% per project, generating an additional \$350,000 in state aid with no budget increase

Proposition #1 - Diesel Transportation

Total Cost - \$1,825,000:

- ✓ 10 International 66 Capacity Conventional Buses
- ✓ Increase of \$625,000 compared to last year
 - ✓ Preparation in case NYS EV bus mandate changes
 - ✓ The additional buses gives greater flexibility
 - ✓ Mandate is very fluid and don't want to be left short
- ✓ First payments made in 2026-27 fiscal year
- ✓ Eligible for state transportation aid at 68%
- ✓ When new buses arrive during the year, we surplus the correspondingly aged buses

Proposition #2 Zero Emission Transportation

Total Cost – \$525,000:

- ✓ 1 International 66 Capacity Conventional Bus Electric Model
- ✓ Mandate for conversion begins in 2027-28
- ✓ This proposition will allow:
 - Gauge community support
 - Driver's and Mechanics to gain experience with the new vehicle
- ✓ First payments made in 2026-27 fiscal year
- ✓ These buses are financed over 8 years instead of the traditional 5 years for other bus purchases
- ✓ Also eligible for transportation aid over that time period at a 68% reimbursement rate

Board of Education Candidates

Community residents will be asked to elect three (3) individuals for 3-year terms. The names will appear on the ballot in the order below based on random drawing:

1. Linda Dioguardi
2. Carole Barnabas
3. David Metzger

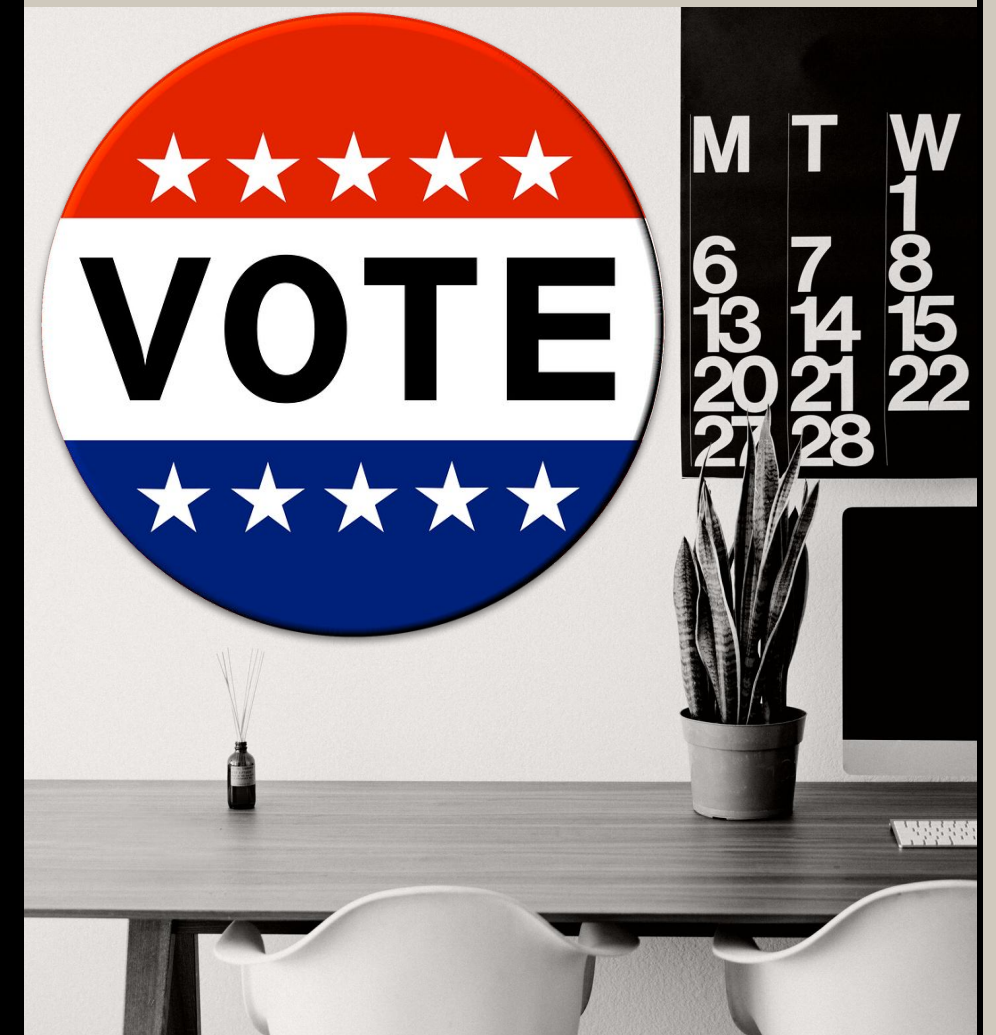
Vote Reminder

May 20, 2025

Webster Schroeder

Gymnasium

6am – 9pm



Thank you!



All Budget Information Can Be Found Here: [Webpage](#)