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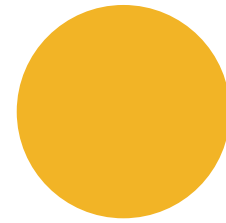
Budget Workshop #2

March 18, 2025

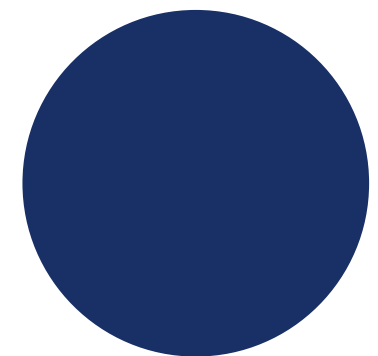
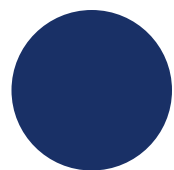




Agenda

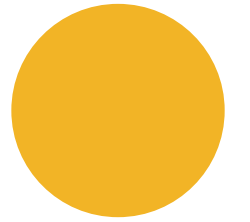


- ✓ State Budget Update
- ✓ Breaking Down The BOCES
- ✓ Instructional Areas
- ✓ Draft Total
- ✓ Questions



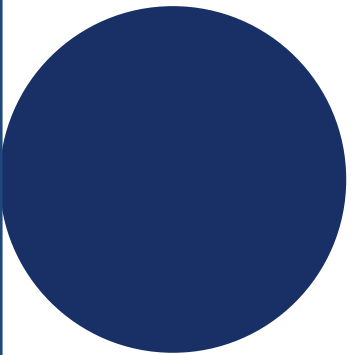


Legislative Budget Comparisons



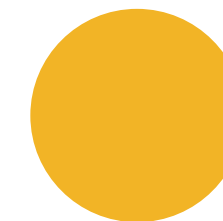
Similarities

- ★ Foundation Aid
 - 2% (Governor's Proposal) to 2.9% Assembly
 - 2%(Governor's Proposal) to 3% Senate
- ★ BOCES aidable salary cap from \$30,000 to \$60,000 (differ on the implementation year)
- ★ Funding for universal school meals
- ★ Increasing funding for library materials aid
- ★ Allocating funds to pay down prior year aid claims (***Webster owed \$843,000***)
- ★ Adjustments to student smart device ban by the Governor
- ★ Expanding grade coverage and per pupil allocations for special services aid for Career & Technical Education in non-component districts (BOCES)





Legislative Budget Comparisons



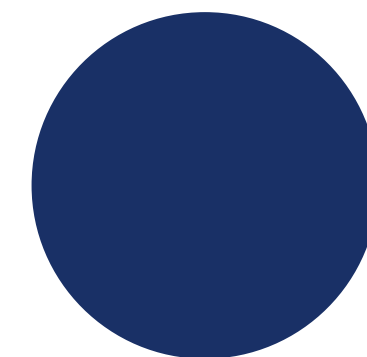
Differences

Assembly

- ★ Revisions to the Foundation Aid formula
 - Increase weighting for ELL students
 - Revising regional cost index-1.141 for us
 - Phasing out the Income Wealth Floor
- ★ UPK funding per pupil to \$10,000 per pupil

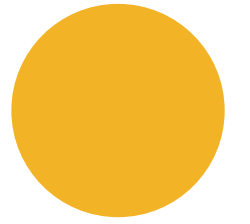
Senate

- ★ Revisions to the Foundation Aid formula
 - Adjust regional cost index only for Hudson Valley and New York City Regions
- ★ Capital Outlay threshold moved from \$100K to \$250K
- ★ UPK funding per pupil to \$6,700
- ★ Multiple adjustments to Zero Emissions Bus
 - Granting commissioner the authority to approve implementation delays
 - Independent battery range estimates
 - Transportation Aid for district electrification plans





Legislative Budget Comparisons



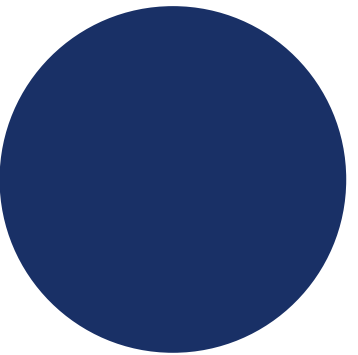
Differences

Assembly

- ★ No further highlights

Senate

- ★ Retiree income cap
 - Permanently move from \$35,000 to \$65,000 for all public employees
 - Move waiver date until 2027 (2 years) for all school and BOCES employees
- ★ Require all Industrial Development Agencies (IDA) to include school district representation on their boards
 - COMIDA-Imagine Monroe for our area
- ★ Expand Medicaid eligibility reimbursements for certain services



BOCES 101





Administrative Budget

- ✓ All Monroe 1 districts share the administrative costs
 - BOCES administrative salaries, equipment, supplies, contractals
 - Largest portion is the charge for all BOCES employees retiree health insurance
- ✓ Cost share is based on RWADA
 - Resident Weighted Average Daily Attendance
 - Webster has a 19% (largest) share of the costs
 - Fluctuations can happen as it is proportionate of all 10 districts' RWADA calculation
 - Shifts in any district's enrollment can shift costs up or down



Everything Built on a COSER

✓ What is a COSER?

- It's a cooperative service agreement between BOCES and the districts
- A shared service approved by SED to which districts may subscribe and receive BOCES aid

✓ Types of COSERs

- 101-199 Occupational Education Programs (Foreman Center)
- 201-299 Special Education Programs (not eligible for BOCES aid)
- 301-399 Itinerant Services(ex..OT/PT support, various other therapies-also not eligible for BOCES aid)
- 401-499 General Education (field trips, specialized educational programs such as distance learning)
- 501-599 Instructional Support (professional development, student-centered technology)
- 601-699 Non Instructional Support (most of our technology)

BOCES Aid Formula



State Average of Assessed
Valuation

$$1 - \left(0.51 \times \frac{2022 \text{ Actual Valuation} / 2023-24 \text{ RWADA}}{\$1,154,000} \right)$$

= .639 BOCES Aid Ratio

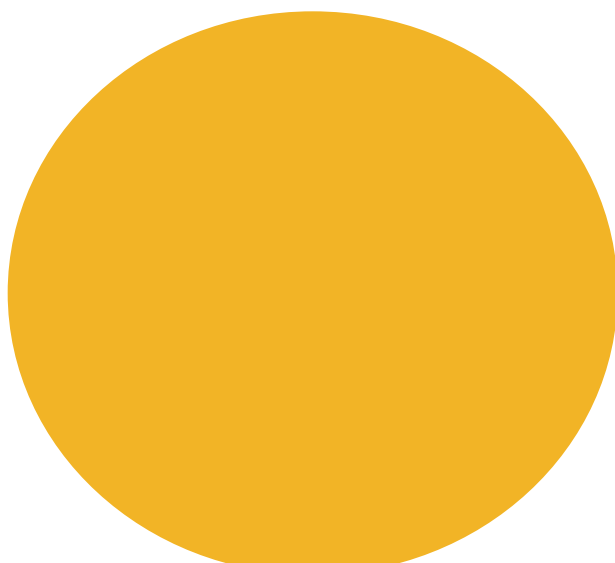
Total Eligible Expenses X Aid Ratio = BOCES Aid





Key BOCES Concepts

- ✓ All BOCES revenue comes from the districts
- ✓ Incentive to participate in shared services
- ✓ Formula is based on the wealth of the district
 - The higher the aid ratio is indicative of a property-poor district
- ✓ The BOCES aid cycle is unique
 - Expenses spent in 2023-24
 - Becomes BOCES state aid in 2024-25
 - However, not all aid shows up in 2024-25
 - Broken into 3 payments
 - 25% in February 2025, 30% in June 2025, and 45% in September 2025 (That's right-2025-26 year)
 - Aid is paid to BOCES, who then turns around and sends a check to the districts

- ✓ District's approve BOCES budget in April
 - ✓ Could spend hours going over the uniqueness of BOCES in NYS
 - ✓ Questions?
- 



Curriculum

2025-26 Preliminary Budget



- Includes Assistant Superintendent 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

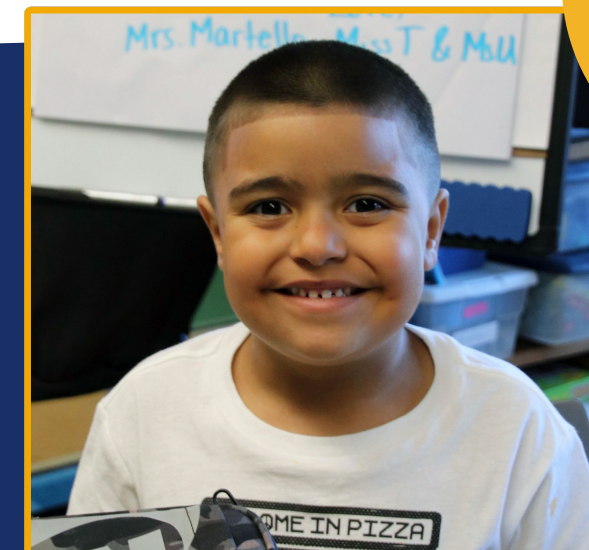
2025-26 Preliminary Budget

Staffing Changes

- ✓ Budget includes:
- ✓ One retirement that will not be replaced
- ✓ One retirement that is being accounted for salary breakage
- ✓ Year over Year increase less than contractual requirements due to breakage
- ✓ Non-instructional staff going up at a higher rate than contractual requirements
 - Transfers into open positions created a higher overall salary cost
 - They were not new hires so no breakage on this budget line

BOCES/Supplies/Curriculum

- ✓ Much of our professional development is funneled through BOCES for aid purposes
- ✓ Largest cost drivers for next year:
 - CKLA curriculum support with trainings and materials
 - School Improvement Workshops & Coordination
- ✓ Contractual spending will be decreased next year to further tighten our budget.



Curriculum Budget Numbers



<u>Category</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$1,931,000	\$2,139,000	\$2,183,000	\$ 44,000	2.06%
Non-instructional Salaries	\$380,600	\$492,330	\$550,000	\$ 57,670	11.71%
Supplies	\$50,000	\$50,000	\$40,000	\$ (10,000)	-20.00%
Contractuals	\$70,000	\$70,000	\$70,000	\$ -	0.00%
Professional Development	\$167,000	\$172,000	\$182,000	\$ 10,000	5.81%
BOCES Services	\$330,000	\$346,500	\$375,000	\$ 28,500	8.23%
Totals	\$2,928,600	\$3,269,830	\$3,400,000	\$130,170	3.98%

Cost increase for
Basket Road Tutoring
Center



Instructional Budget

2025-26 Preliminary Budget



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

Instructional Budget

Historical Reference

22-23 Budget Hearing

Academic Programming

- ✓ Elementary Class Size reduction
- ✓ Elementary RTI expansion
- ✓ Positions for academic achievement
- ✓ Middle school literacy positions
- ✓ High school course offerings
- ✓ Additional funding for fine arts/music
- ✓ Special education programming positions
- ✓ Increase in school nurse positions
- ✓ Additional Funding for athletics and co-curricular programs

19-20 Budget Hearing

- Added 4.0 FTE for Mental Health Support

21-22 Budget Hearing

New Mental Health Support

11.0 FTE for support across K-12

Balance of positions at elementary for uniformity is the priority

23-24 Budget Workshop #2

- Target K-2 class size at 20 or below
- Target 3-5 class size at 22 or below (2.0 FTE)
- 2.0 FTE in order to do that

- 6.0 FTE for program continuum K-12
 - Increases in support staff for those programs as well
 - 2 ICT at elementary
 - 1 elementary 15:1
 - 1 middle school 15:1
 - 1 ICT at secondary
 - 1 support position for the special classes at elementary



Instructional

2025-26 Preliminary Budget

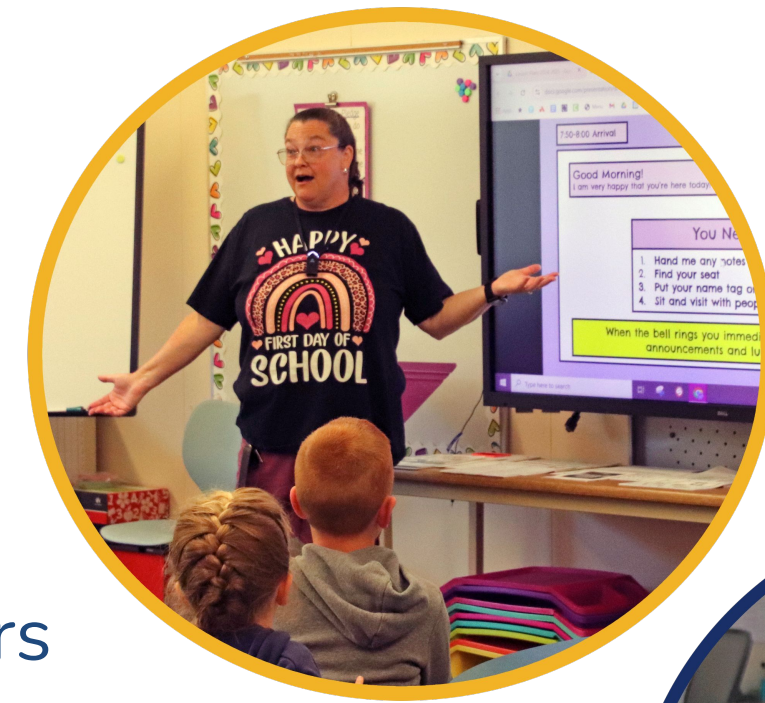
Instructional Priorities

- ✓ Maintain as much of what was added over the last five fiscal years
- ✓ Address areas of uncertainty around federal funding
- ✓ Right size spending and staffing for enrollment realities

Building Budgets

- ✓ Buildings can decide where they allocate their funding across multiple budget lines
- ✓ Includes: Equipment, Supplies, Enrichment, Cultural Arts, Textbooks, Library
- ✓ This year funding was adjusted away from a per pupil allocation

- Reductions were allocated on an overall enrollment basis
- Each building had the capacity to make local decisions with their funding
- Utilized last year's total budget for the buildings and made a reduction
- You will on the line items where mosts of the reductions came from





Elementary Class Size

2025-26 Preliminary Estimates * Excludes PK

Grade Level	Projected Enrollment	Class Average
K	497	18
1st	516	20
2nd	502	21
3rd	531	21
4th	550	22
5th	545	22
Overall Average	3,141	21

Update 3/19: Overall Average is 21, PK was inadvertently calculated for the overall average

19 21



Instructional

2025-26 Preliminary Budget

Salary Increases

- ✓ Instructional Salaries
 - Reductions through attrition and retirement breakage
- ✓ Non-instructional up for two reasons
 - Minimum wage and higher starting wages

BOCES

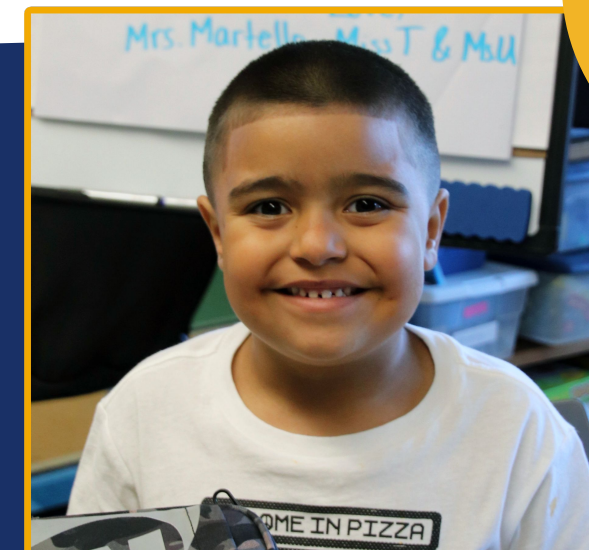
- ✓ Trending just below a 5% increase
 - Student Management System increase
 - BOCES Data Certification
 - Homeschool Coordination Service

Equipment

- ✓ This is an area where many buildings decided to cut back
 - Maintained centralized instructional lines for
 - Science curriculum and musical instruments

Supplies/Contractuals

- ✓ Supplies budgets reduced across the buildings and central instructional areas
- ✓ Contractuals expenses show a slight increase as reductions did not fully offset increases
 - Commencement expenses



Instructional Budget Numbers



<u>Category</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 54,545,500	\$ 56,586,965	\$ 55,900,850	\$ (686,115)	-1.2%
Substitutes	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	0.0%
Non-instructional Salaries	\$ 3,063,600	\$ 3,275,000	\$ 3,665,000	\$ 390,000	11.9%
Equipment	\$ 612,200	\$ 608,200	\$ 251,350	\$ (356,850)	-58.7%
Supplies	\$ 1,284,440	\$ 1,338,275	\$ 1,053,055	\$ (285,220)	-21.3%
Tuition	\$ 125,000	\$ 125,000	\$ 140,000	\$ 15,000	12.0%
Enrichment/Cultural Arts	\$ 120,200	\$ 121,060	\$ 94,200	\$ (26,860)	-22.2%
Textbooks	\$ 632,300	\$ 628,300	\$ 566,205	\$ (62,095)	-9.9%
BOCES Services	\$ 1,050,000	\$ 1,050,000	\$ 1,100,000	\$ 50,000	4.8%
Contractuals	\$ 489,900	\$ 489,055	\$ 501,575	\$ 12,520	2.6%
Totals	\$63,123,140	\$65,421,855	\$64,472,235	\$ (949,620)	-1.5%

1:1 State Aid
Reimbursement



Library Budget Numbers



	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Salaries-Instructional	\$ 1,266,600	\$ 1,247,320	\$ 1,129,150	\$ (118,170)	-9.5%
Library Supplies	\$ 102,885	\$ 112,910	\$ 78,920	\$ (33,990)	-30.1%
Library Materials	\$ 53,620	\$ 54,145	\$ 37,215	\$ (16,930)	-31.3%
BOCES Services	\$ 275,000	\$ 275,000	\$ 275,000	\$ -	0.0%
Total	\$ 1,698,105	\$ 1,689,375	\$ 1,520,285	\$ (169,090)	-10.0%

2025-26 Preliminary Library Budget

- ✓ Salary reductions are through breakage and attrition of unfilled support positions
- ✓ Library materials and supply reductions are in line with other building budget reductions
 - ✓ No increase projected for BOCES database services next year
 - ✓ Overall funding support is in line with 2019-20 levels



Special Education

2025-26 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

2025-26 Preliminary Budget



Salaries

- ✓ Salaries are up higher than contractual amounts
 - Reduce reliance on IDEA (Federal Grant) by 3 FTE (added positions)
 - Worried about potential loss of funding during the year

Non-Instructional Salaries

- ✓ Paying a premium for special education support positions
- ✓ Also had some staff that were misallocated and have been moved to the appropriate special education budget

Contractuals/BOCES

- ✓ Private Placement tuition is stable (Norman Howard, Mary Cariola)
- ✓ BOCES placements also no increase for next year

Supplies

- ✓ Small reduction in supply lines as all are necessary for continuation of yearly mandated operations



Special Education Budget Numbers



<u>Category</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 12,040,000	\$ 12,989,330	\$ 13,737,300	\$ 747,970	5.76%
Non-instructional Salaries	\$ 2,318,200	\$ 2,525,150	\$ 2,950,000	\$ 424,850	16.82%
Equipment	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.00%
Supplies	\$ 61,780	\$ 60,380	\$ 59,595	\$ (785)	-1.30%
Tuition	\$ 2,025,000	\$ 2,025,000	\$ 2,025,000	\$ -	0.00%
BOCES Services	\$ 5,200,000	\$ 6,200,000	\$ 6,200,000	\$ -	0.00%
Contractuals	\$ 116,600	\$ 116,600	\$ 116,600	\$ -	0.00%
Totals	\$ 21,803,580	\$ 23,958,460	\$ 25,130,495	\$ 1,172,035	4.89%



Student Services

2025-26 Preliminary Budget



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

Student Services

2025-26 Preliminary Budget



Salaries

- ✓ Salaries are below the contractual amounts
 - Breakage from several retirements in the mental health area
 - Reduction through attrition as well in the psychology area

Non-Instructional Salaries

- ✓ Salaries are significantly lower
 - Staff has been appropriately allocated to the special education budget

BOCES

- ✓ Tuition costs for occupational education were up
 - Budget neutral due to right sizing enrollment requests
 - We have over budgeted based on actual student enrollment in programs
- ✓ BOCES summer school has a small cost increase

Supplies/Equipment/Contractuals

- ✓ Reductions in these areas based on building budget requests



Student Services Budget Numbers



<u>Category</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 6,387,125	\$ 6,558,900	\$ 6,698,300	\$ 139,400	2.13%
Non-instructional Salaries	\$ 1,699,700	\$ 1,923,560	\$ 1,720,000	\$ (203,560)	-10.58%
Equipment	\$ 6,500	\$ 6,500	\$ 5,250	\$ (1,250)	-19.23%
Supplies	\$ 51,220	\$ 51,220	\$ 44,410	\$ (6,810)	-13.30%
BOCES Services	\$ 2,085,000	\$ 2,185,000	\$ 2,200,000	\$ 15,000	0.69%
Contractuals	\$ 359,700	\$ 359,700	\$ 355,950	\$ (3,750)	-1.04%
Totals	\$ 10,589,245	\$ 11,084,880	\$ 11,023,910	\$ (60,970)	-0.55%

Instructional Technology

2025-26 Preliminary Budget



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



Instructional Technology

2025-26 Preliminary Budget

Staffing

- ✓ 20 AV and Technology Team members
- ✓ Budgeting for 19 with a retirement coming up in 2025-26
- ✓ Limiting professional development opportunities to reign in costs

BOCES

- ✓ Three large cost drivers

- Network monitoring
- Software-Instructional and Support
- Monthly fiber payments
 - Trying to reduce where we can
 - Almost all expenditures are BOCES aidable, so cuts are really 35 cents on the dollar



Instructional Technology Budget Numbers



<u>Category</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Salaries-Instructional	\$ 459,700	\$ 473,200	\$ 490,000	\$ 16,800	3.55%
Salaries-Non Instructional	\$ 1,449,000	\$ 1,483,600	\$ 1,500,000	\$ 16,400	1.11%
Equipment	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0.00%
Software	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.00%
Contractual	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
Conferences	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
Supplies	\$ 13,875	\$ 12,875	\$ 11,000	\$ (1,875)	-14.56%
BOCES Services	\$ 4,600,000	\$ 4,830,000	\$ 5,250,000	\$ 420,000	8.70%
Total	\$ 6,860,575	\$ 7,137,675	\$ 7,589,000	\$ 451,325	6.32%

1:1 State Aid
Reimbursement



Athletics & Curricular Activities

2025-26 Preliminary Budget

- Includes all stipends for extra curricular 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

2025-26 Preliminary Budget



Staffing

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

Contractuals/Supplies

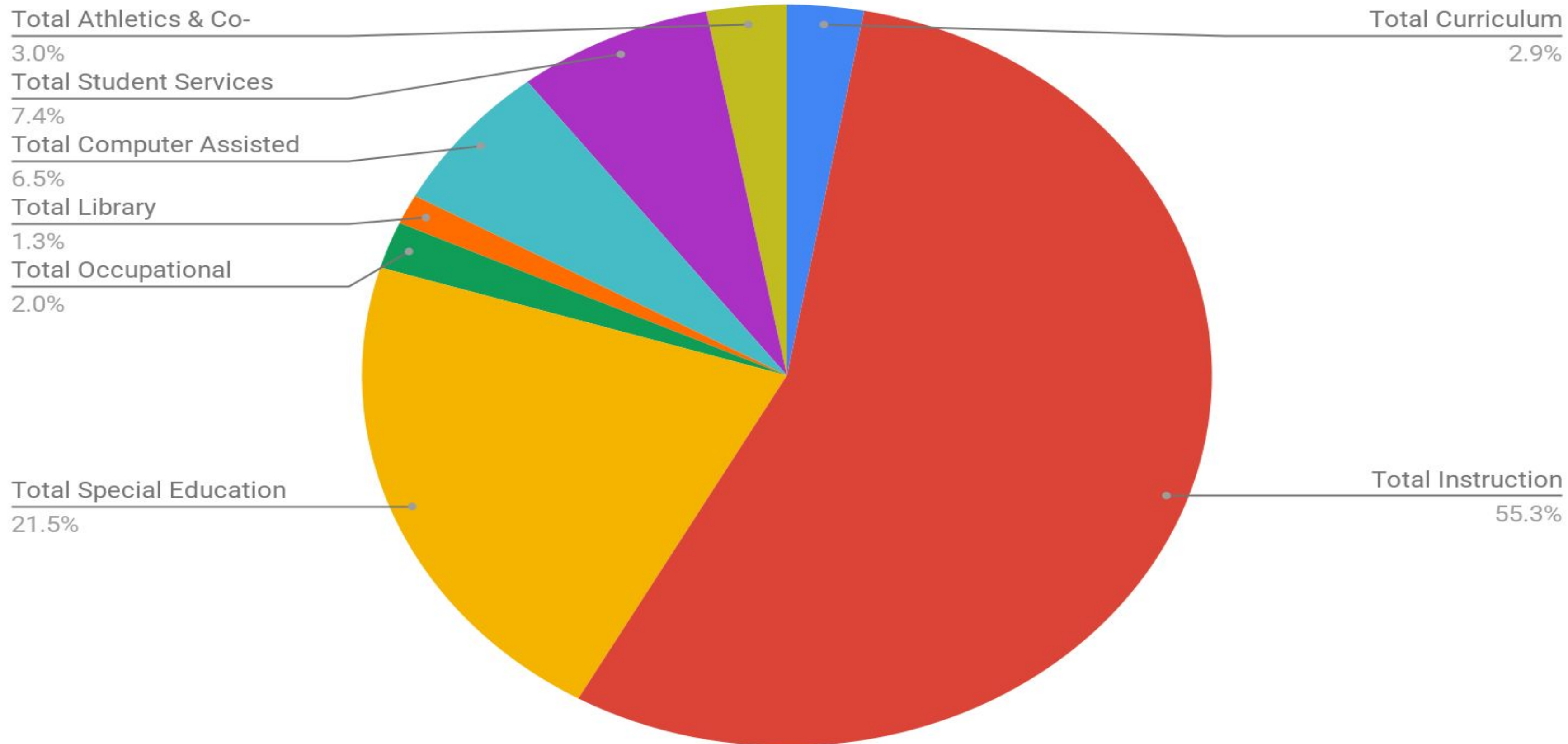
- ✓ Reductions on the BOCES budget for event streaming to limit the increase
- ✓ All of the contractual expenses are contractually locked in for pricing
 - officials fees (only can go down if we have less games=less teams)
 - tournament and event registration fees
 - training contract
 - repairs to equipment
- ✓ Reduction in supplies

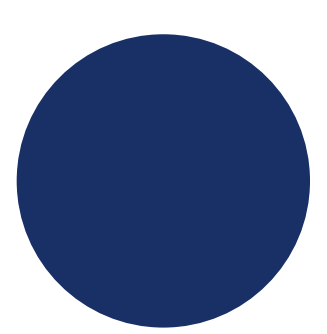
Athletics & Co-Curricular Budget Numbers



<u>Category</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Change</u>
Instructional Salaries	\$ 2,583,700	\$ 2,654,200	\$ 2,710,000	\$ 55,800	2.10%
Equipment	\$ 61,700	\$ 61,700	\$ 61,700	\$ -	0.00%
Supplies	\$ 219,000	\$ 269,000	\$ 219,000	\$ (50,000)	-18.59%
BOCES Services	\$ 65,000	\$ 75,000	\$ 80,000	\$ 5,000	6.67%
Contractuals	\$ 483,600	\$ 483,600	\$ 482,100	\$ (1,500)	-0.31%
Totals	\$ 3,413,000	\$ 3,543,500	\$ 3,552,800	\$ 9,300	0.26%

Slice of the Workshop #2 Budget Breakdown



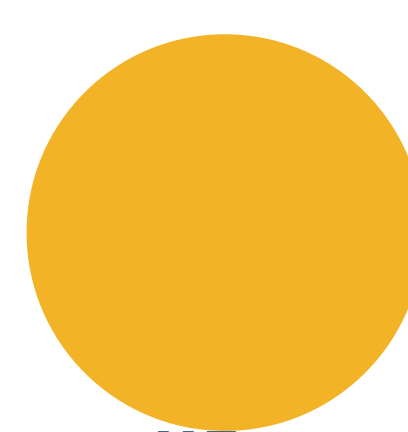


\$104,217,750

\$104,199,900

\$116,688,725

\$220,888,625

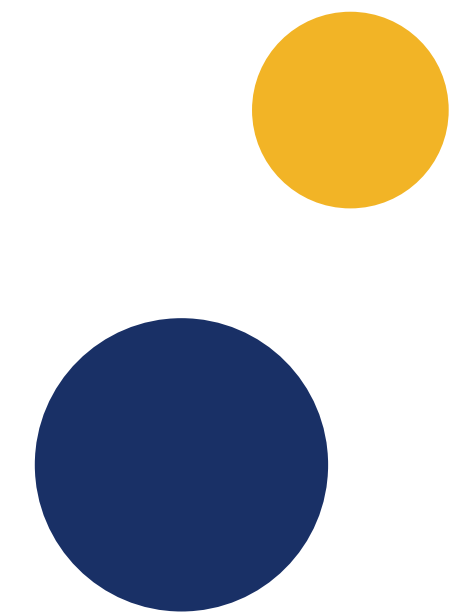


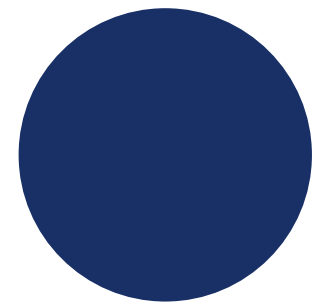
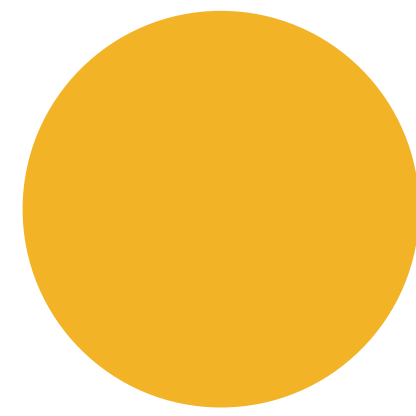
Workshop #1

Updated Total

Workshop #2

Total Draft Budget

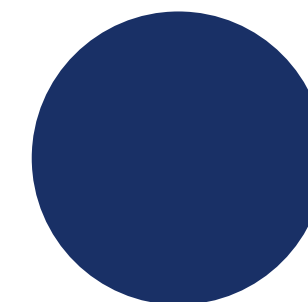
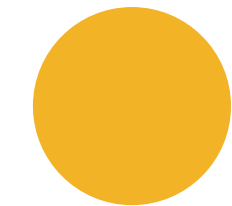




\$9,882,555 Increase

4.68% Increase

Over the 2024-25 Budget



Review of the Budget Increases

Offset by an increase
in building aid

Debt Service & Transfers
10.6%

Benefits
70.9%

Central Services

1.9%

Curriculum

1.2%

Special Education

10.6%

Instructional Technology

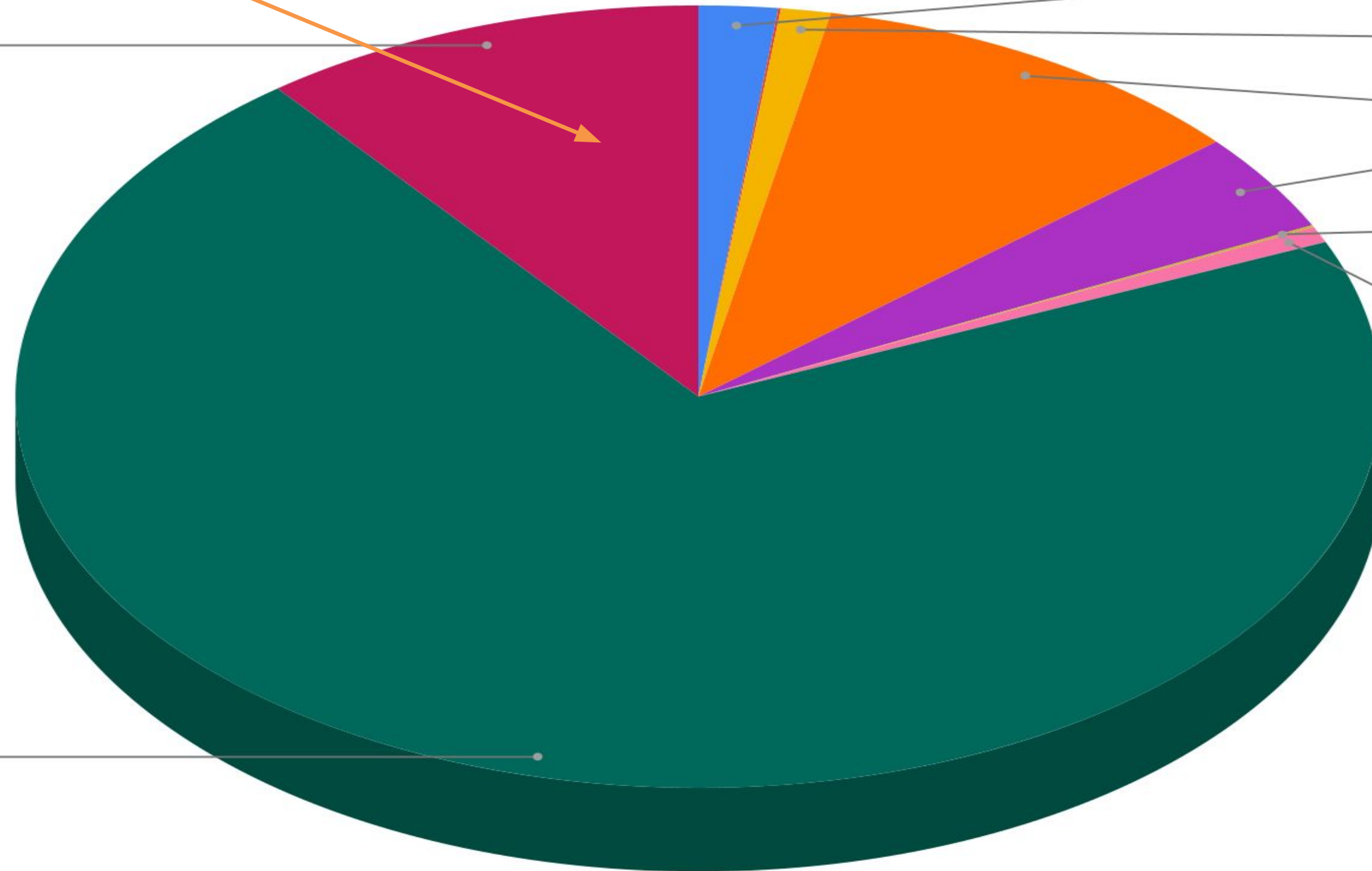
4.1%

Athletics & Curricular

0.1%

Community Education

0.7%





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 the next workshop?
- ✓ Finalize state aid that is dependent upon on 2024-25 expenditure estimates
- ✓ Estimate tax impacts of our levy limit and any other tax changes
- ✓ Final BOCES service meetings and pricing finalization

New for 2025-26

Budget Talks 2025

A New Weekly Publication for Staff of WCSD

The Board of Education will approve the final budget plan on April 22. Leading up to the budget vote on May 20, we will be sharing budget information weekly with staff.

65 days until the budget vote!



Enrollment is down.
Since 2007-2008, when our enrollment was 8,969 students, we are currently at 7,977 students this year. The new foundation aid formula, in effect for 25-26, now reflects this census data.

Category	2024-2025	2025-2026	2026-2027
Operating Expenses	100%	100%	100%
Capital Expenses	100%	100%	100%
Debt Service	100%	100%	100%
Reserve Fund	100%	100%	100%
Other	100%	100%	100%

We are using attrition to avoid layoffs.
Our district values every employee - and when budget years are hard, we do everything we can to avoid layoffs.



Why do we spend money on capital projects in a hard budget year?
Capital projects are funded by voter approval and exist in a separate funding stream.

Click on the photos above to access more information.

[Click here to submit questions about this year's budget.](#)

Next Up.....



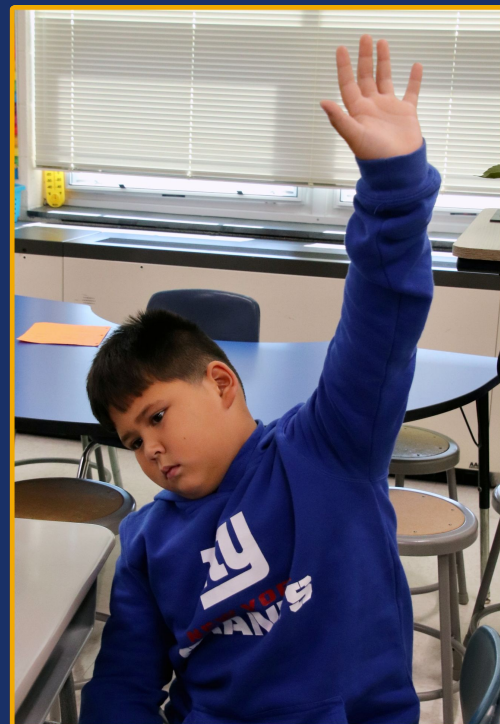
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|-------------|-----------------|--------------------|----------------|-------------|
| Workshop #3 | Budget Adoption | Budget Materials | Budget Hearing | Budget Vote |
| April 8 | April 22 | Published
May 1 | May 13 | May 20 |





One Webster

Students First. District Proud.



Thank You Questions?

Budget Website