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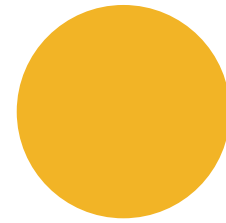
Budget Workshop #3

April 8, 2025

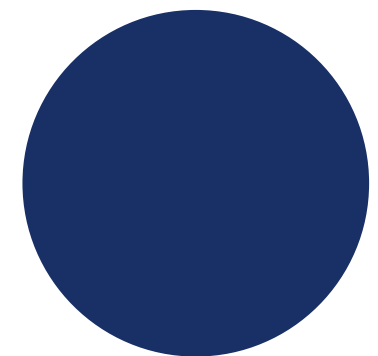
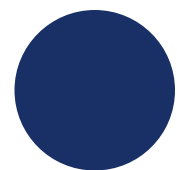




Agenda

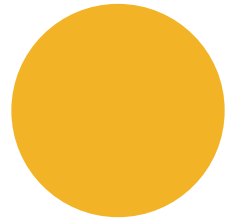


- ✓ State Budget Updates
- ✓ State Aid Categories
- ✓ Tax Rate Projections
- ✓ Other Revenues
- ✓ Questions





Foundation Aid Updates



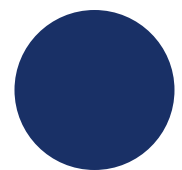
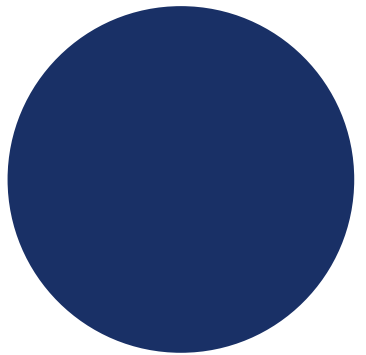
| 24-25 Budget | 24-25 Actual | Gov 25-26 | Assembly | Senate |
|--------------|--------------|--------------|--------------|--------------|
| \$46,970,050 | \$46,688,815 | \$47,622,591 | \$48,042,791 | \$48,089,479 |

Late Budget for 24-25 created this gap

2.9%

3%

- ✓ So what number do we go with for a late budget?
- ✓ All signs point to a 3% increase for foundation aid
- ✓ Comfortable putting that number down as the difference between the 2.9% and 3% is \$46,689

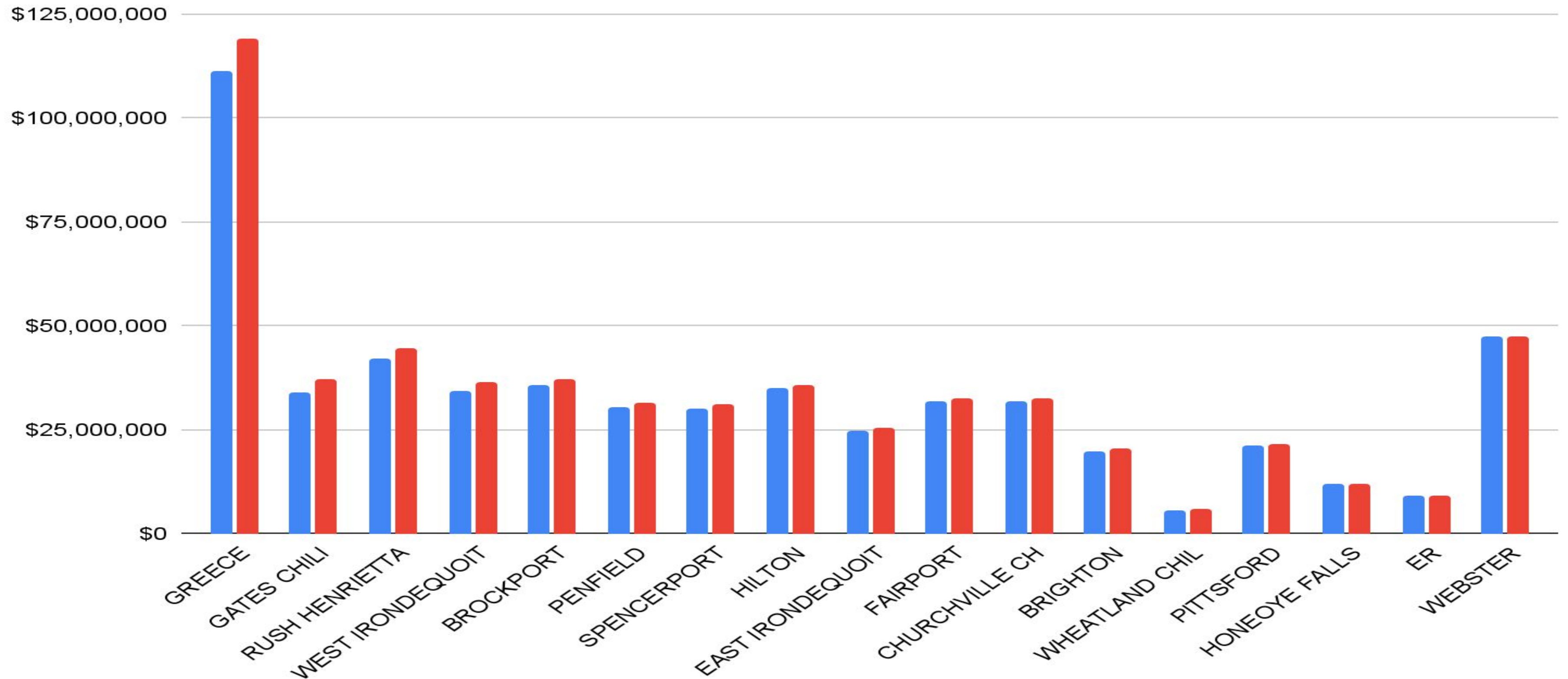




County Foundation Aid Numbers



2025-26 November Projection 2025-26 Governor's Proposal



Expense Based Aids

- ✓ Funding Based on
 - 2024-25 Enrollment and/or 2024-25 expenditures when reported in fall of 2025
- ✓ Legislative Projections only matter for Foundation Aid
 - No formula changes
 - Final projection with our data is the best bet
- ✓ *State Aid makes up 33% of all revenue for the district*



Transportation Aid

Governor's

Legislative

Final

\$8,034,793

Not Available @ This Time!

\$7,100,000

- ✓ Aid Ratio going from .692 to .685
- ✓ Final aid is based on June 30, 2025 expenditures reported in Fall of 2025
- ✓ Projecting to have an increase in expenditures that will make up the lower aid ratio difference



BOCES Aid

Governor's

Legislative

Final

\$6,440,176

Not Available @ This
Time!

\$6,100,000

- ✓ Aid Ratio going from .647 to .639
- ✓ Final aid is based on June 30, 2025 expenditures reported in Fall of 2025
- ✓ BOCES expenditures are trending to finish the year higher especially on the technology side
- ✓ This will make up the lower aid ratio difference and increase the overall aid number from last year



Building Aid

Governor's

Legislative

Final

\$6,070,414

Not Available @ This
Time!

\$8,417,891

- ✓ Building Aid is based on submission of Final Cost Reports
- ✓ Governor's projections are based on October 15, 2024 Final Cost Reports that have been filed with SED
- ✓ Actual aid paid is based on Final Cost Reports as of June 30, 2026
- ✓ 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

\$1,912,856

Legislative

Not Available @ This Time!

Final

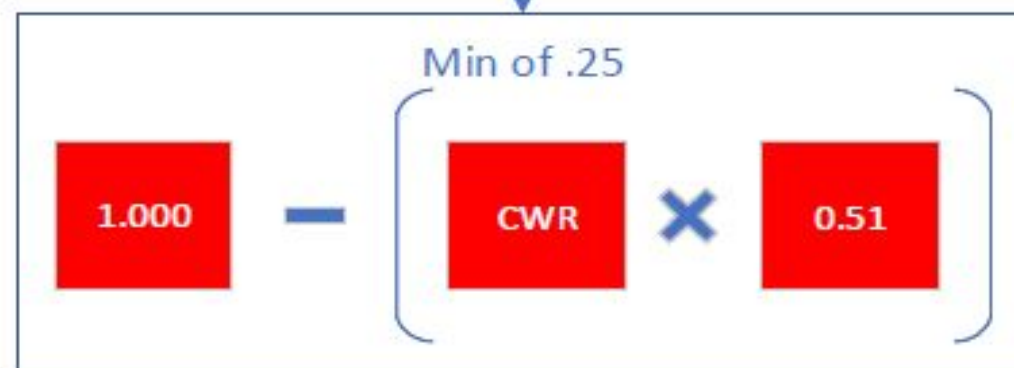
\$1,900,000

- ✓ Aid Ratios going from .561 / .871 to .541 / .865 respectively for both public and private excess cost categories
 - ✓ 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

Aidable High Cost

×

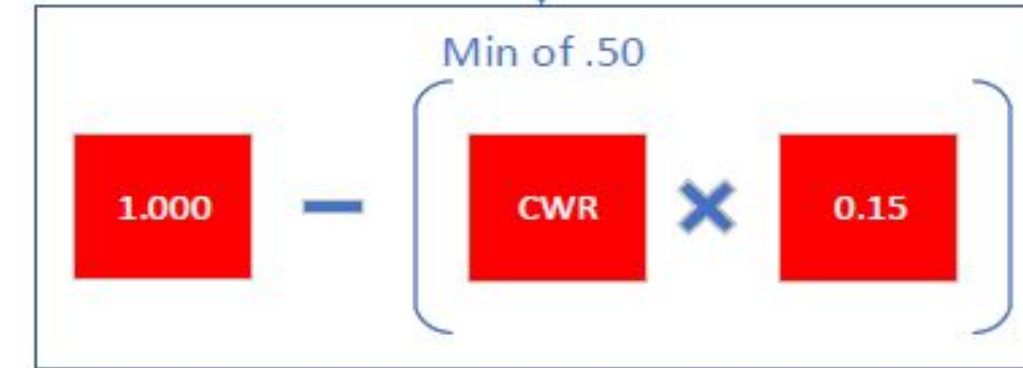
Public Excess Cost Aid Ratio



Total Aidable Excess Cost

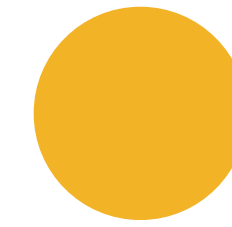
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Private Excess Cost Aid Ratio





Instructional Materials Aid



Governor's

Legislative

Final

\$798,185

Not Available @ This Time!

\$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 .64) x enrollment
- ✓ Software - \$14.98 per student x enrollment


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

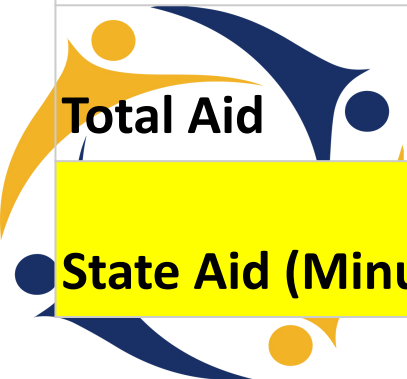
\$11.50 per student in the Assembly

\$11.33 per student in the Senate

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

State Aid By the Numbers

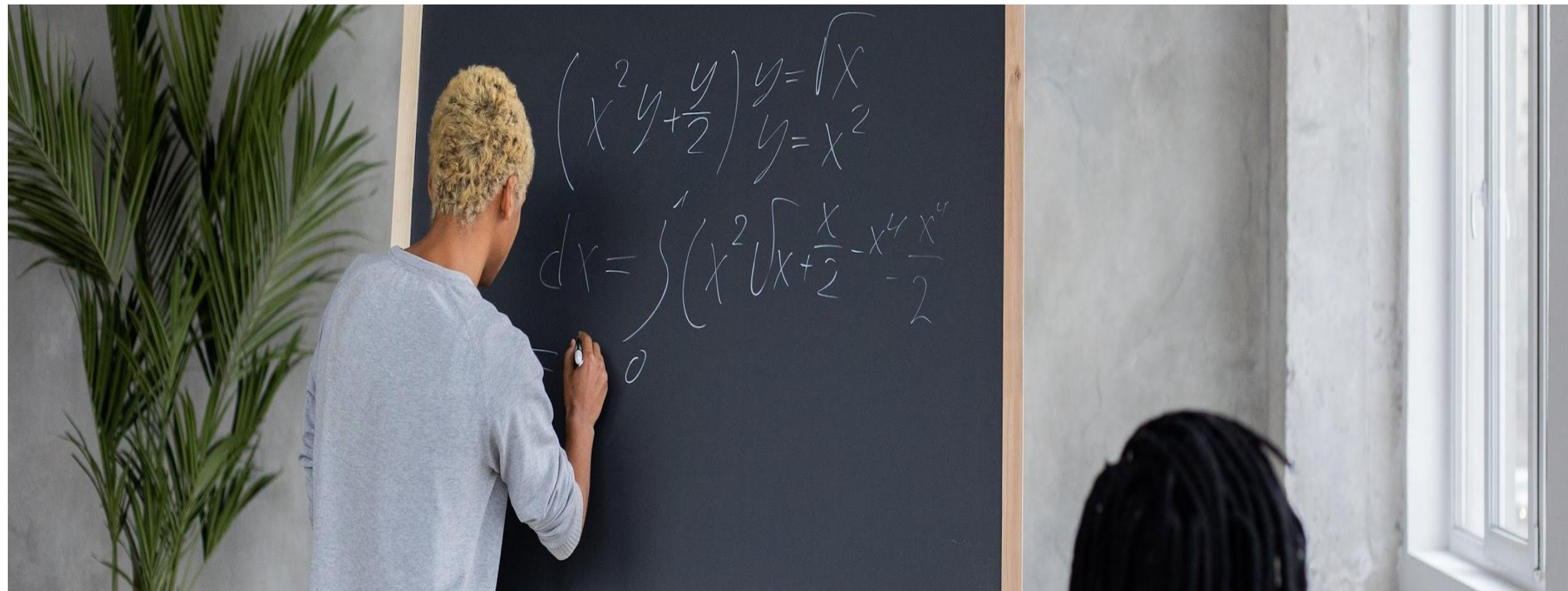
| Aid Category | 2024-25 Final Budget State Aid | 2025-26 Governor's Proposal | 2025-26 Legislative Proposal | 2025-26 Final Budget State Aid | Variance |
|-----------------------------|-----------------------------------|--------------------------------|---|-----------------------------------|-------------|
| Foundation Aid | \$46,970,050 | \$47,622,591 |  | \$48,089,479 | \$1,119,429 |
| High Cost Excess Cost | \$925,000 | \$884,795 | | \$950,000 | \$25,000 |
| Private Excess Cost | \$925,000 | \$1,028,061 | | \$950,000 | \$25,000 |
| BOCES Aid | \$6,000,000 | \$6,440,176 | | \$6,100,000 | \$100,000 |
| Building Aid | \$7,816,340 | \$6,070,414 | | \$8,417,891 | \$601,551 |
| Transportation | \$7,000,000 | \$8,034,793 | | \$7,100,000 | \$100,000 |
| Hardware and Technology | \$127,000 | \$126,834 | | \$127,000 | \$0 |
| Software, Library, Text | \$668,000 | \$671,351 | | \$668,000 | \$0 |
| Universal Pre K | \$1,530,900 | \$3,588,400 | | \$3,588,400 | \$2,057,500 |
| Total Aid | \$71,962,290 | \$74,467,415 | \$0 | \$75,990,770 | \$4,028,480 |
| State Aid (Minus UPK Grant) | \$70,431,390 | \$70,879,015 | \$0 | \$72,402,370 | \$1,970,980 |





Tax Levy Limit

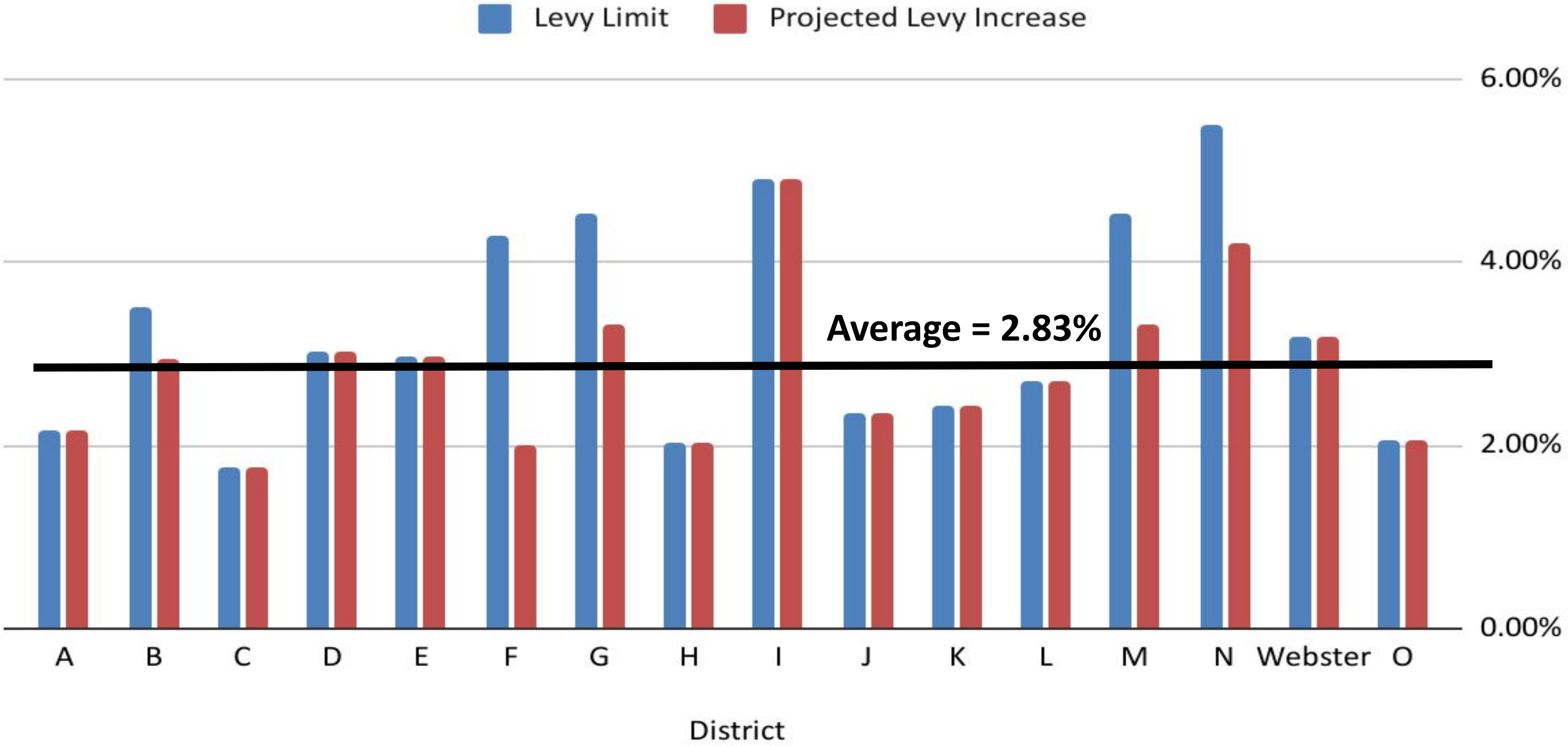
- ✓ No Updates from February Draft Presentation
- ✓ Tax Revenue makes up 58% of District Revenue

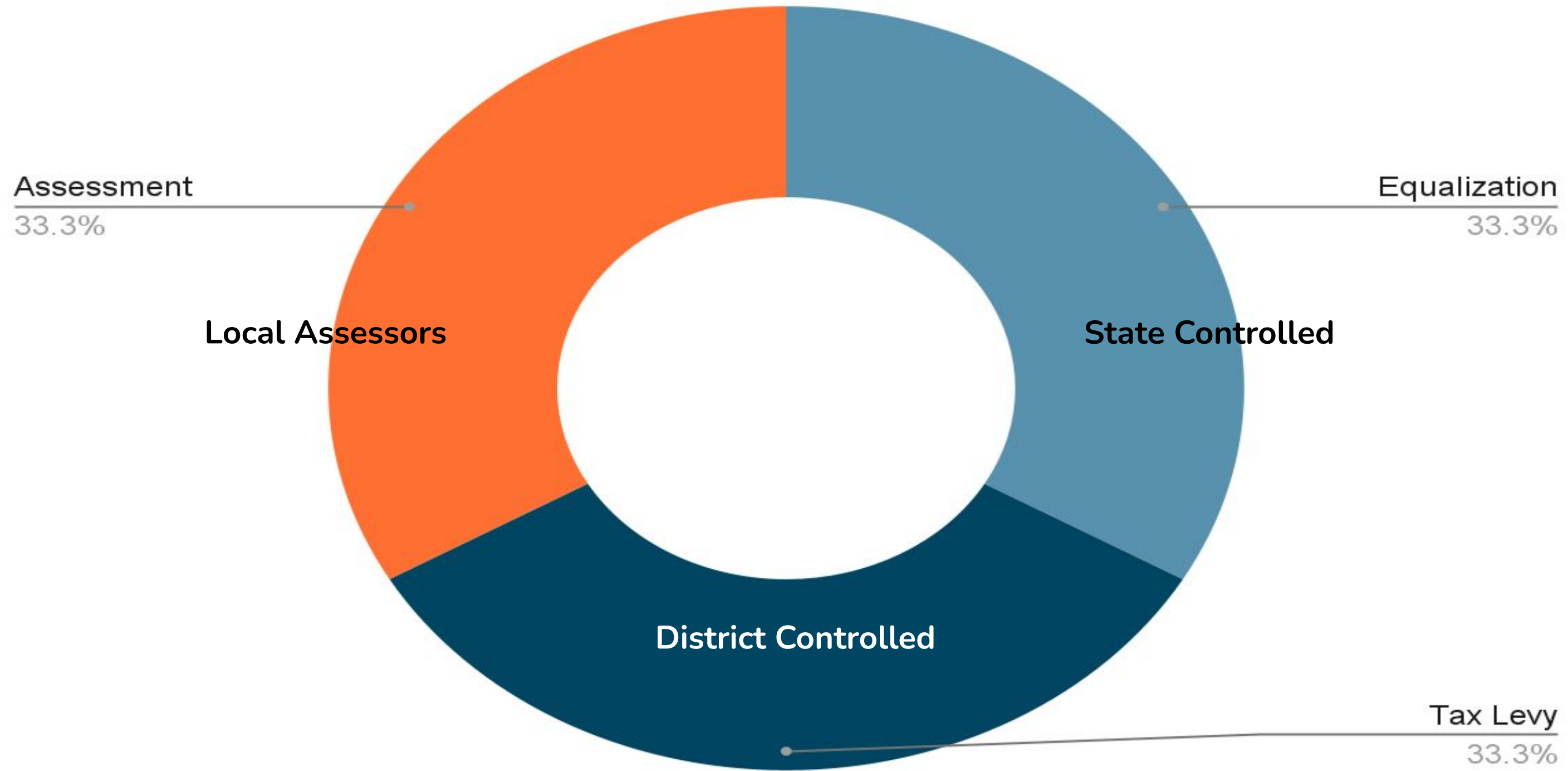


Monroe County Levy Numbers



Tax Levy Limit vs. Tax Levy Per District

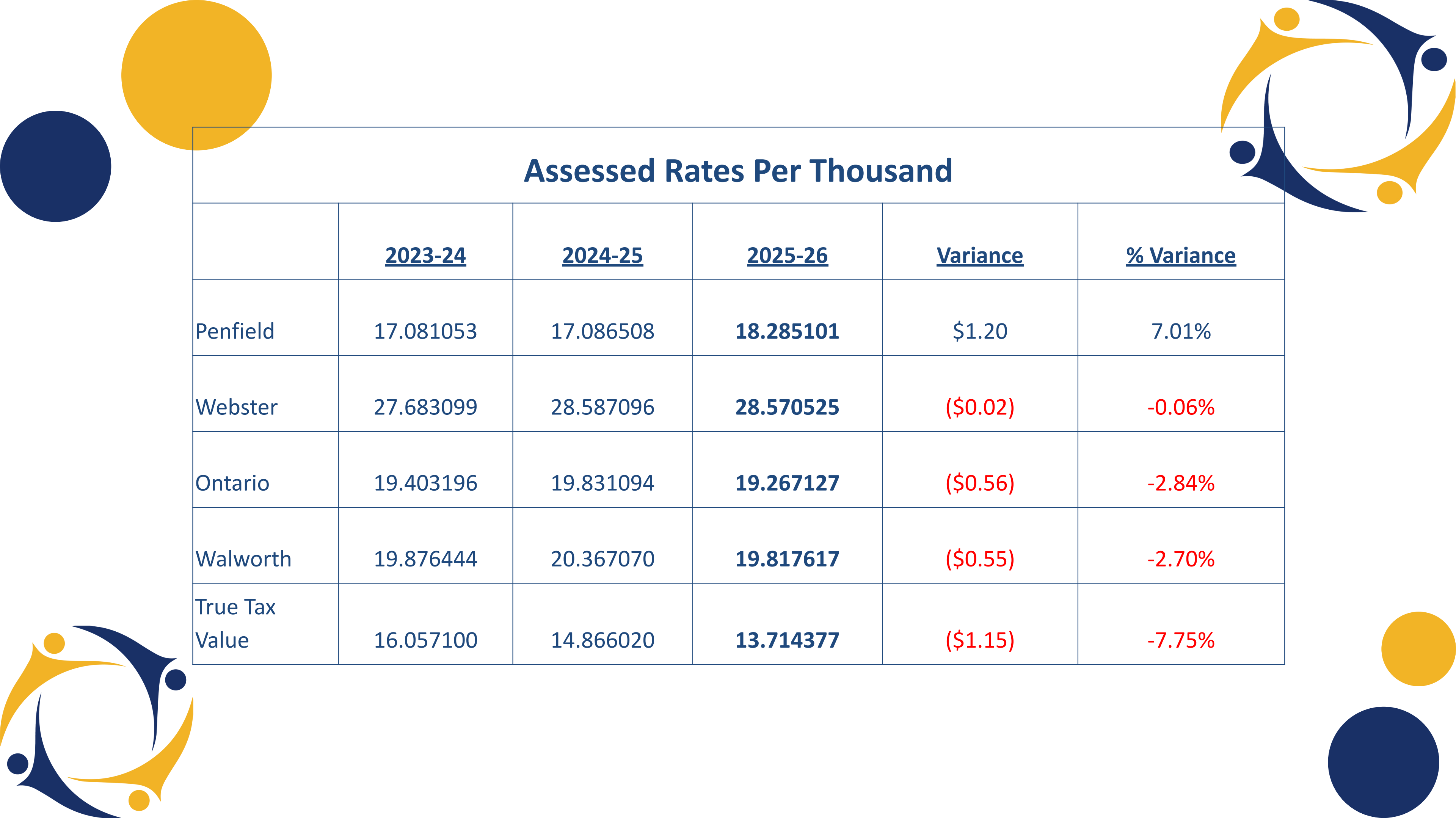




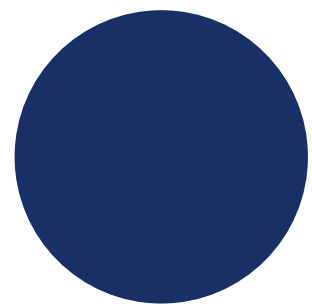
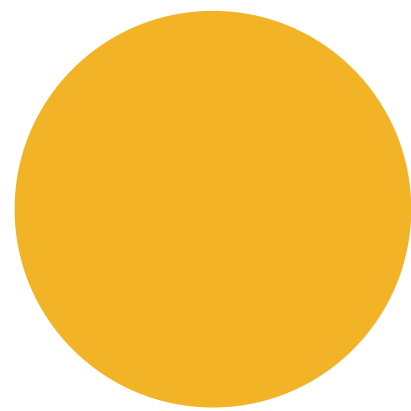
Projection Data Points



| Tax Levy | Equalization | Assessments |
|--------------------------------------|--|--|
| Levy \$127,549,054 3.19% Increase | Webster - 48% (52% in 2024-25) | Webster - 1.06% |
| Re-levies estimated at \$75,000 | Penfield - 75% (87% in 2024-25) | Penfield - 2.5% |
| New Levy: \$127,474,054 | Ontario - 72% (76% in 2024-25) | Ontario - 1.53% |
| | Walworth - 70% (74% in 2024-25) | Walworth - 1.93% |
| | <div>✓ These are preliminary estimates from the NYS office of real property</div> <div>✓ Still have the ability to change until August tax warrant</div> | <div>✓ Utilized the 10 Year Average for Webster</div> <div>✓ Utilized the 25 year Median increase for Penfield, Walworth, & Ontario to smooth out recent increases that would skew the average</div> |

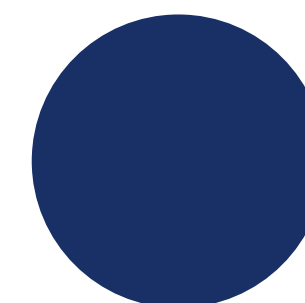
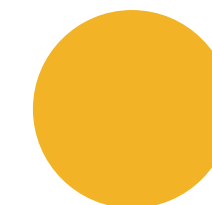


| Assessed Rates Per Thousand | | | | | |
|-----------------------------|----------------|----------------|------------------|-----------------|-------------------|
| | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>Variance</u> | <u>% Variance</u> |
| Penfield | 17.081053 | 17.086508 | 18.285101 | \$1.20 | 7.01% |
| Webster | 27.683099 | 28.587096 | 28.570525 | (\$0.02) | -0.06% |
| Ontario | 19.403196 | 19.831094 | 19.267127 | (\$0.56) | -2.84% |
| Walworth | 19.876444 | 20.367070 | 19.817617 | (\$0.55) | -2.70% |
| True Tax Value | 16.057100 | 14.866020 | 13.714377 | (\$1.15) | -7.75% |



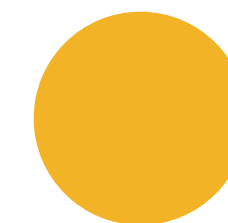
100%

Guarantee These Estimates Will
Change in August!





The other 9%



Sales Tax

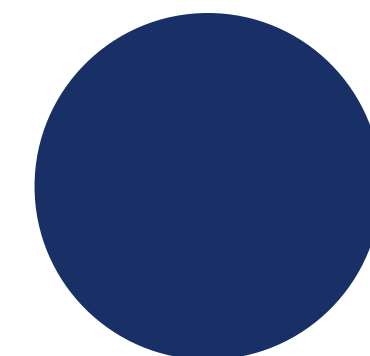
- ✓ Projecting to remain stable year over year
- ✓ Have not seen much variation in the last several years
- ✓ Increased this budget in 22-23
- ✓ Adjusting this budget impacts the tax levy allocation

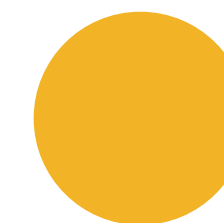
PILOTS

- ✓ Payments in Lieu of Taxes
 - ✓ Projecting overall budget to remain stable as no additional PILOTS are schedule to come on the books

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
- ✓ Increasing this budget as earnings have been consistent over the past three years





The other 9%

Reserves

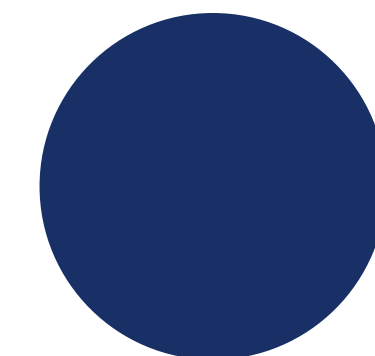
- ✓ Budget requires significant reserve usage
- ✓ Allocating 3 million dollars as a revenue source
- ✓ Utilizing the ERS and TRS reserve funds
- ✓ The budgeted amount utilized is 6.64% of 2023-24 audited reserve amount

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 revenues sources projected to remain budget neutral



Total Revenues



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

Budget Updates

Since Workshop #2





Budget Updates

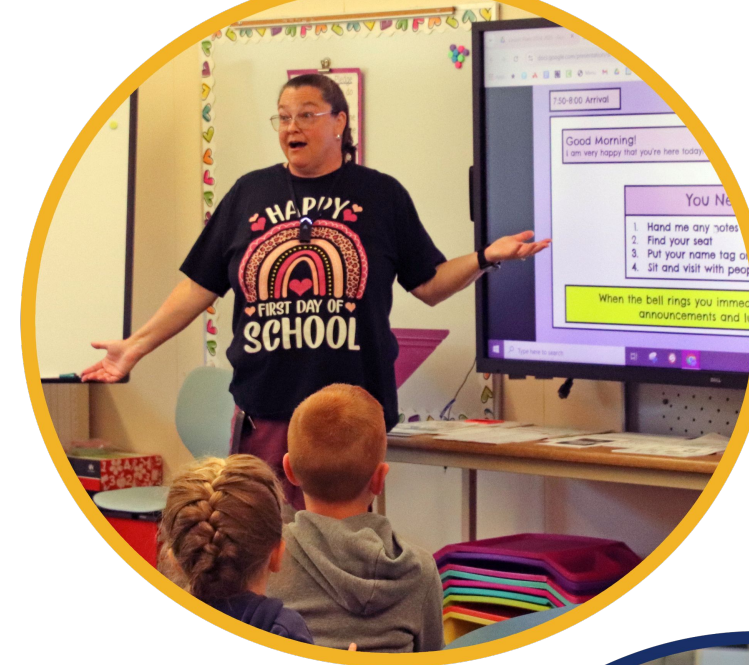
2025-26 Preliminary Budget

Operational Areas

- ✓ Salary adjustments lower for central office staff movement & retirements
- ✓ BOCES Transportation contract reduced based on projected needs

Instructional Areas

- ✓ Curriculum non-instructional salary reduced based on staff movement & retirements
- ✓ Instructional staffing finalized for enrollment projections and course scheduling
- ✓ Non-instructional staffing updated for all instructional areas based on employee turnover
 - Support staffing for Special Education staffing lower than last workshop
 - Finalized BOCES costs came in lower than projected for some services



Final Budget Numbers

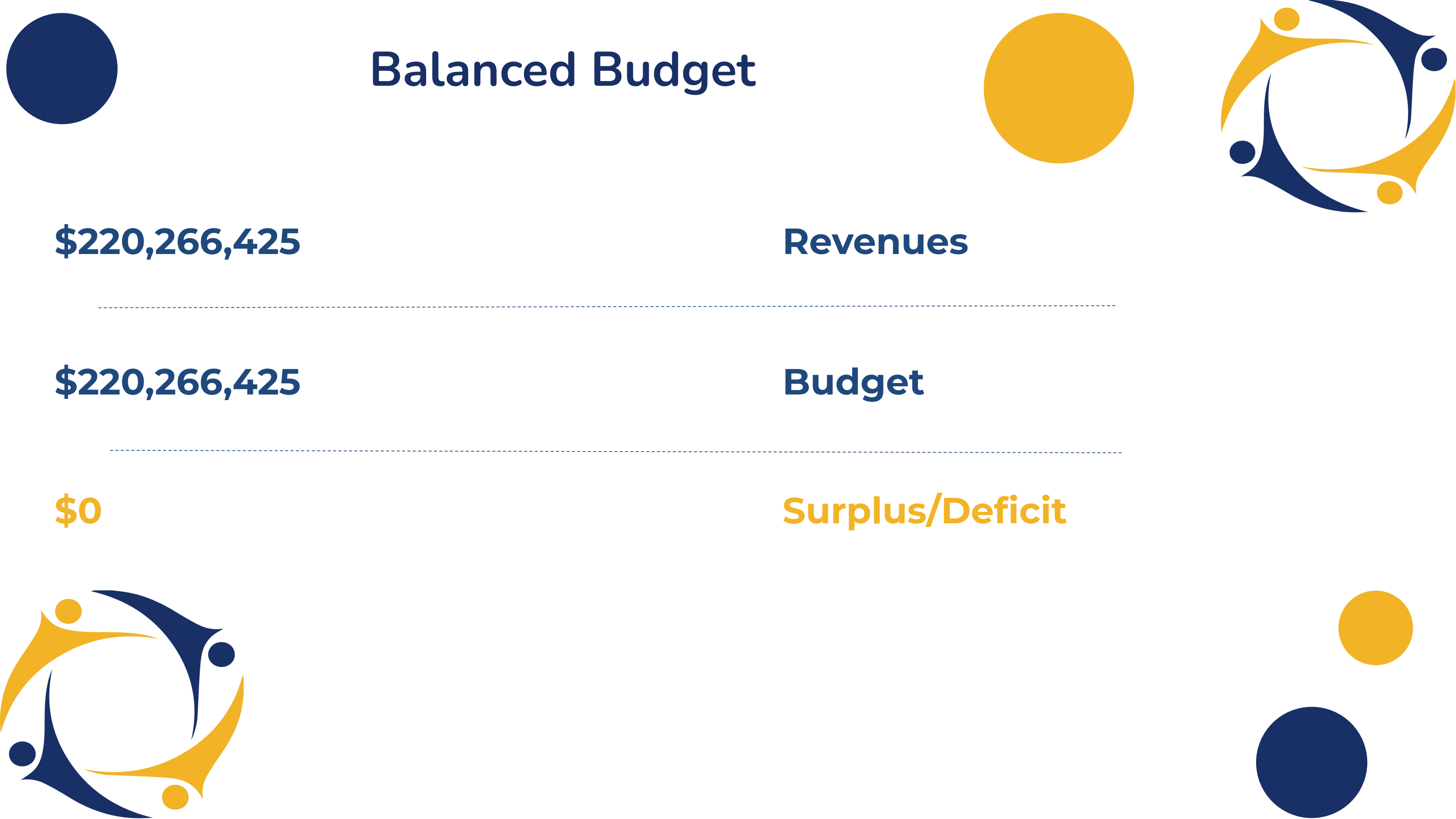


Previous Total: \$220,888,625

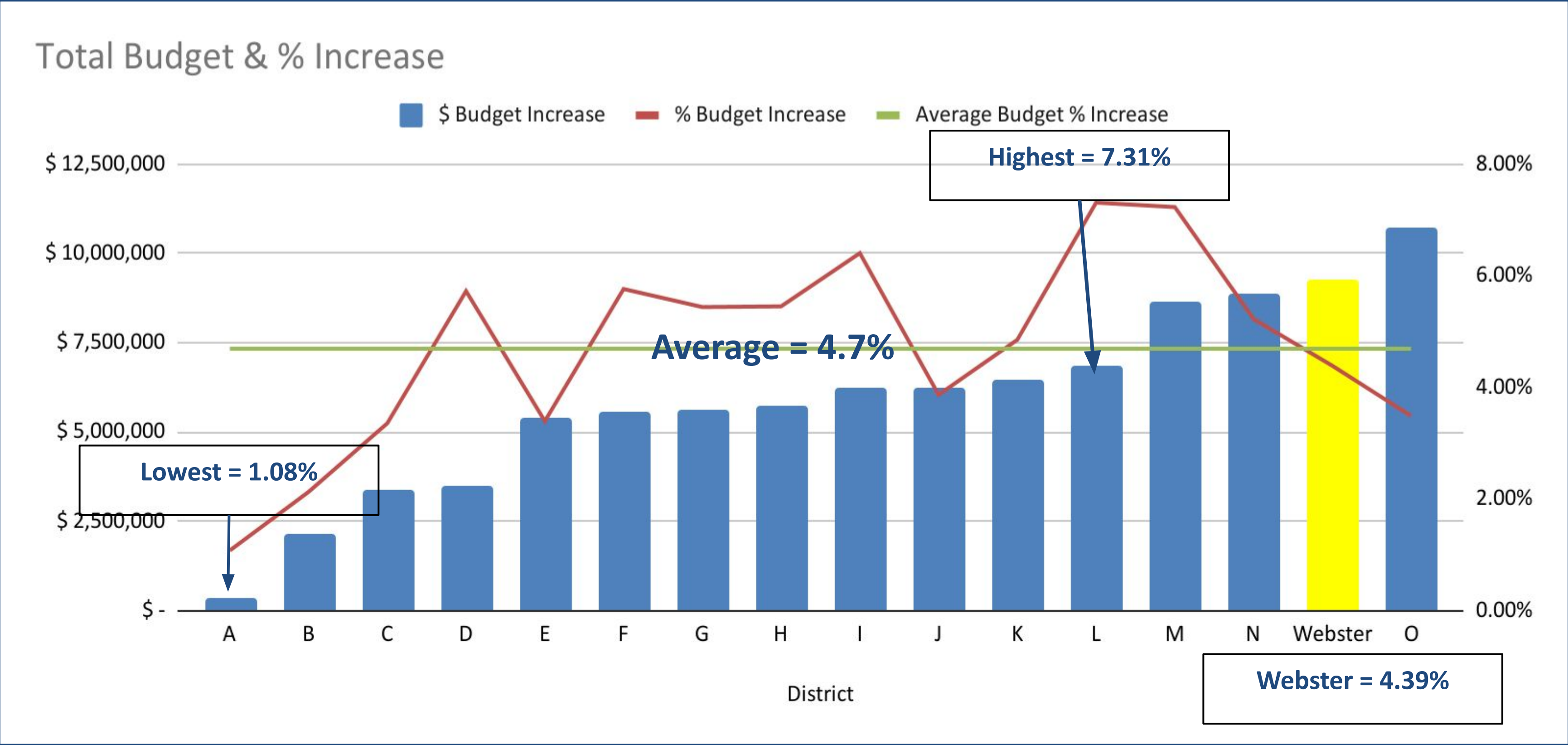
Reductions Total: \$622,200

Updated Total: \$220,266,425





County Comparison Budget Numbers



Next Up.....



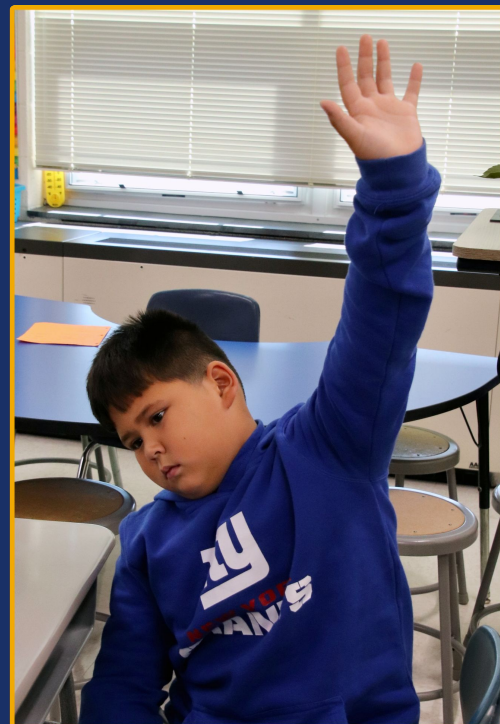
Budget Adoption
April 22

Budget Materials
Published
May 1

Budget Hearing
May 13

Budget Vote
May 20





**Thank You
Questions?**

Budget Website