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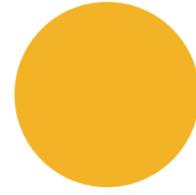
Budget Workshop #1

February 24, 2026

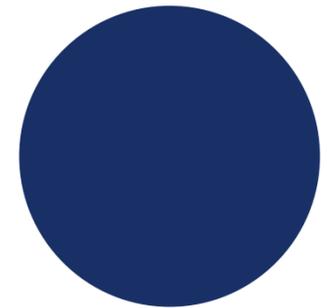




Agenda



- ✓ Data Dive For State Aid Purposes
- ✓ Operational Expenditure Areas
- ✓ Benefits
- ✓ Questions

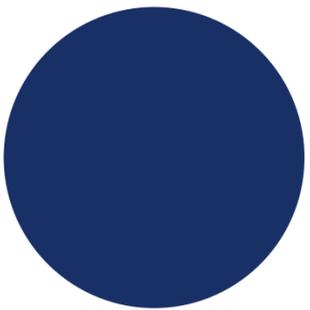




Foundation Aid Update



Time Frame	Total Dollar Amount
November Database Estimate	\$49,939,736
January Governor Proposal	\$49,939,736
Variance Between Nov. & Gov.	\$0
February Database Estimate	\$49,891,359
Updated Difference with Gov.	(\$48,377)

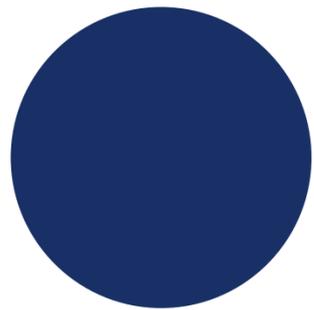




What Changed?



- ✓ Slight reduction in the Pupil Needs Index
 - November 1.265
 - February 1.264
- ✓ Slight reduction in the 3-year Small Area Income & Poverty Estimates (SAIPE)
 - November .0621
 - February .0601

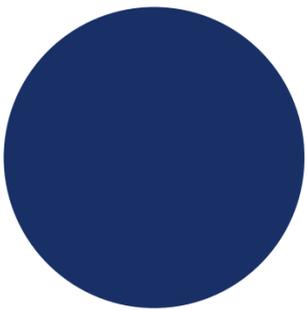




What Changed?



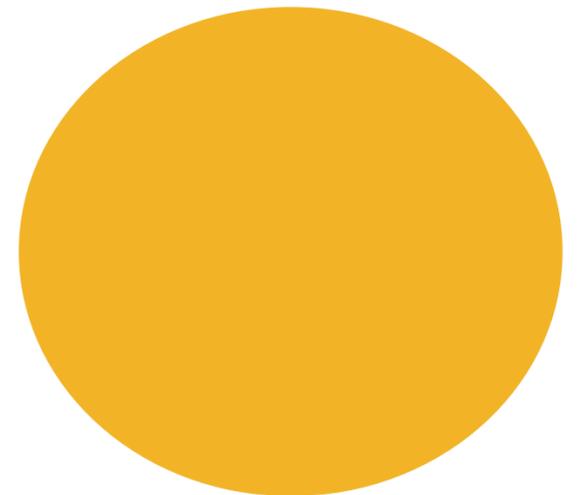
- ✓ Consumer Price Index changed
 - November 2.8%
 - February 2.7%
- ✓ What does this mean for Webster?
 - We are still above the hold harmless level despite the slight reduction
 - 2.9% increase in Foundation Aid
 - 1.0% increase is considered “Hold Harmless”

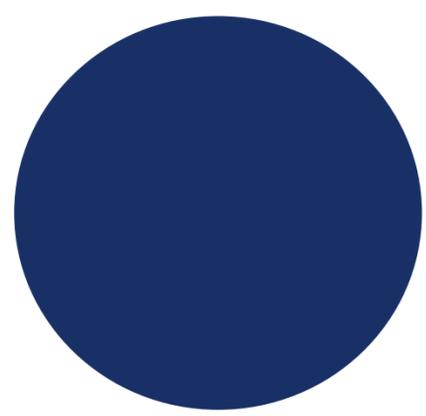




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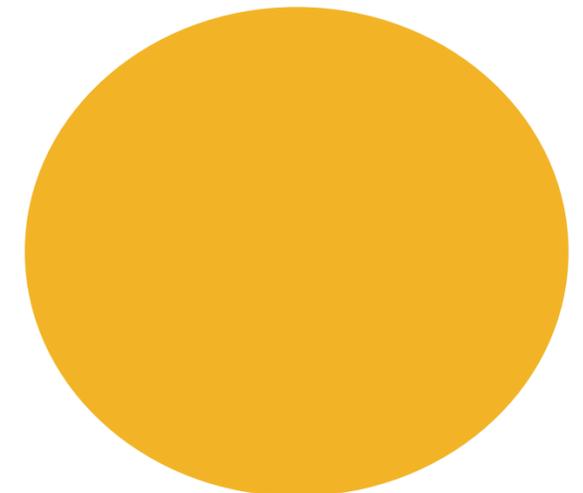
On To Budget Now...





Central Services

2026-27 Preliminary Budget





Central Services

2026-27 Preliminary Budget

BOCES

- ✓ Largest part of our central budget
- ✓ Includes all of our required BOCES administrative costs
- ✓ Budget climbing at 2.88%

Liability & Student Accident Insurance

- ✓ Trending higher
 - Very litigious environment in New York State
 - Child Victims Act claims are an industry wide issue
 - Student accident claims also spiking
 - 3.23% increase over last year

Supplies and Contractuals

- ✓ All spending lines remain flat from last year's reductions

Salaries

- ✓ Non-Instructional salaries up 4%
- ✓ Instructional salary slight decrease due to retirement breakage

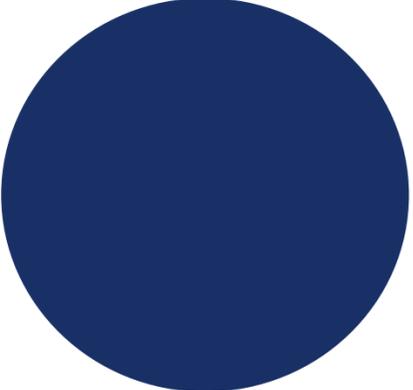


Central Services Budget Numbers



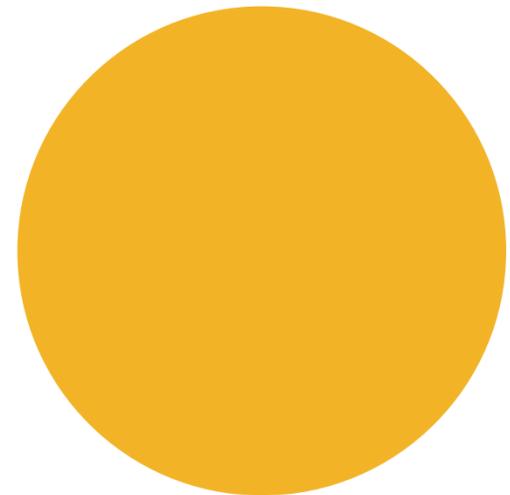
Category	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>%Change</u>
Instructional Salaries	\$ 733,000	\$ 789,500	\$ 788,000	\$ (1,500)	-0.19%
Non-Instructional Salaries	\$ 1,053,755	\$ 1,095,500	\$ 1,140,560	\$ 45,060	4.11%
Supplies	\$ 46,210	\$ 37,000	\$ 37,000	\$ -	0.00%
Contractuals	\$ 667,150	\$ 669,000	\$ 669,000	\$ -	0.00%
Insurance	\$ 689,040	\$ 775,000	\$ 800,000	\$ 25,000	3.23%
BOCES Services	\$ 1,990,000	\$ 2,017,000	\$ 2,075,000	\$ 58,000	2.88%
Total	\$ 5,179,155	\$ 5,383,000	\$ 5,509,560	\$ 126,560	2.35%





Buildings & Grounds

2026-27 Preliminary Budget





Buildings & Grounds

2026-27 Preliminary Budget



Salary Increases

- ✓ Keeping pace with the changes in minimum wage
- ✓ Staffing shortages increase overtime costs

BOCES

- ✓ Trending higher than normal
 - All of our facilities management systems are networked
 - Creates a larger year-over-year cost to maintain
 - HVAC systems, security systems, visitor management system
 - 6.38% increase

Energy

- ✓ Cost increases are significant in spite of our usage curtailment
 - Natural gas and Electricity impacted the most

Supplies & Contractuals

- ✓ Maintaining budget lines the same as last year



Buildings & Grounds Budget Numbers



	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	% Change
Non-Instructional Salaries	\$7,597,900	\$8,095,000	\$8,466,000	\$371,000	4.58%
Equipment	\$325,000	\$325,000	\$325,000	\$0	0.00%
Fuel	\$110,000	\$110,000	\$110,000	\$0	0.00%
Natural Gas	\$1,725,000	\$1,725,000	\$1,825,000	\$100,000	5.80%
Electricity	\$725,000	\$725,000	\$825,000	\$100,000	13.79%
Contractuals	\$654,000	\$529,000	\$529,000	\$0	0.00%
Supplies	\$653,000	\$643,000	\$643,000	\$0	0.00%
Repairs	\$625,000	\$240,000	\$240,000	\$0	0.00%
BOCES Services	\$440,000	\$470,000	\$500,000	\$30,000	6.38%
Total	\$12,854,900	\$12,862,000	\$13,463,000	\$601,000	4.67%





Buildings & Grounds

2026-27 Transfer to Capital Projects

\$500,000 Transfer Project

- ✓ Webster Thomas High School
 - Replace lighting in Gymnasium and Field House
 - Replace electrical panels in several locations throughout the building
 - Upgrade localized HVAC units
 - *Purpose-Energy savings with improvement in the viewing environment*



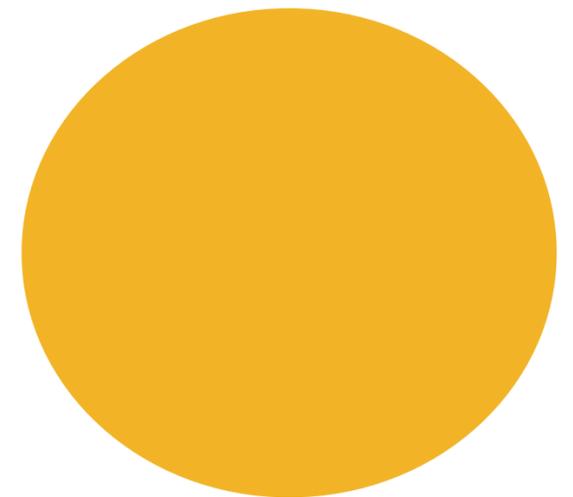
\$100,000 Capital Outlay Project

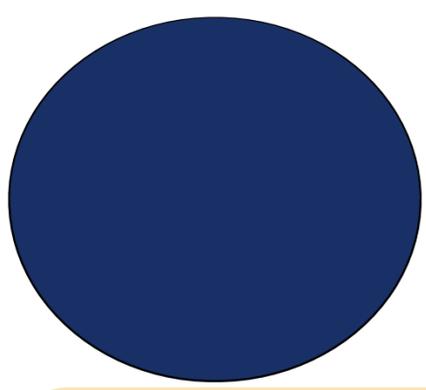
- ✓ Still hopeful that the state will up this limit to \$250,000
- ✓ Willink
 - LED lighting conversion in Cafetorium and Gymnasium



Transportation

2026-27 Preliminary Budget





Transportation

2026-27 Preliminary Budget



Salaries

- ✓ Increase is not based on new drivers
- ✓ Increase is really on the amount of overtime for office staff, drivers, and mechanics due to short staffing

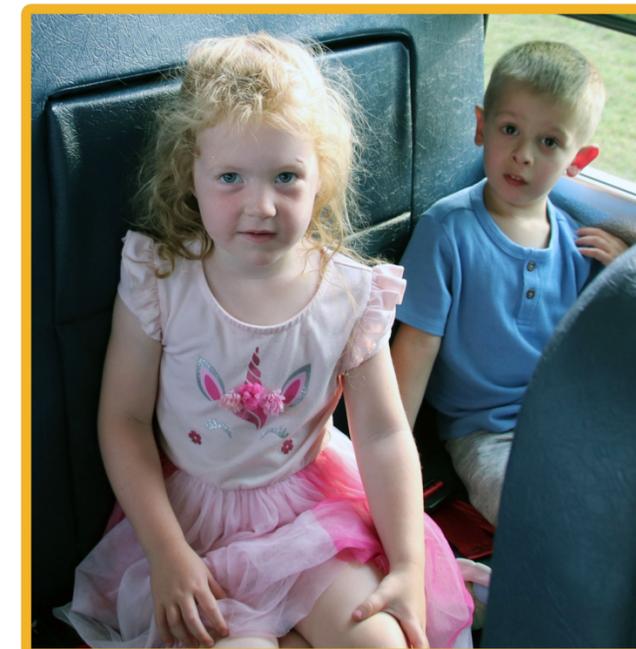
Contract Transportation

- ✓ BOCES doing fewer runs for the district
- ✓ Increases are offset by BOCES limitations to provide additional service



Contractuals

- ✓ Increase in usage of bid contract with Ontario Bus
- ✓ Auto insurance premiums increasing this line items



Supplies

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

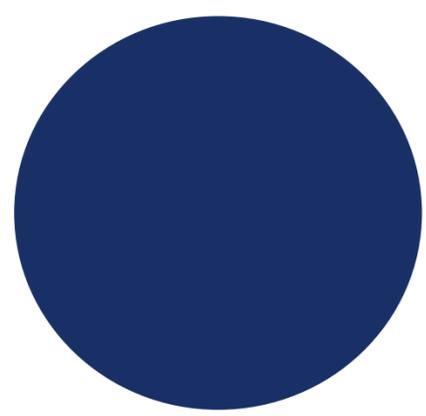


Transportation Budget Numbers



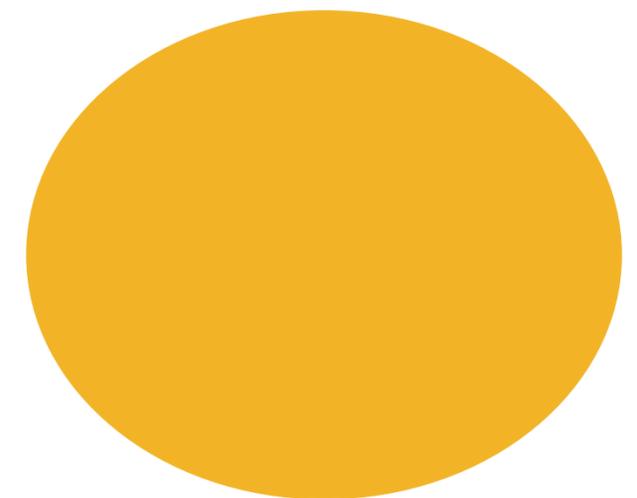
	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Non-Instructional Salaries	\$5,976,300	\$6,005,000	\$6,350,000	\$345,000	5.75%
Supplies	\$273,900	\$273,900	\$273,900	\$0	0.00%
Insurance	\$90,000	\$125,000	\$125,000	\$0	0.00%
Fuel	\$750,000	\$750,000	\$750,000	\$0	0.00%
Contractuals	\$230,250	\$237,700	\$312,700	\$75,000	31.55%
BOCES Contract Transportation	\$1,325,000	\$1,200,000	\$1,200,000	\$0	0.00%
Totals	\$8,645,450	\$8,591,600	\$9,011,600	\$420,000	4.89%





Debt Service

2026-27 Preliminary Budget





Debt Service

2026-27 Preliminary Budget

Bus Borrowing

- ✓ Slight increase from last year
- ✓ Have not received grant money yet for the EV Bus purchase

Capital Borrowing

- ✓ 4 projects officially on the books
- ✓ 2014, 2016, 2018, 2023 Project Votes are what make up our capital debt
- ✓ New this year is a small payment for the 2023 project to increase our project cash flow

Transfers

- ✓ \$600,000 Transfer to Capital
 - \$100K capital outlay project plus the \$500K transfer to capital project
- ✓ \$240,000 Transfer to the Federal fund
 - The local portion of summer programs for students with disabilities

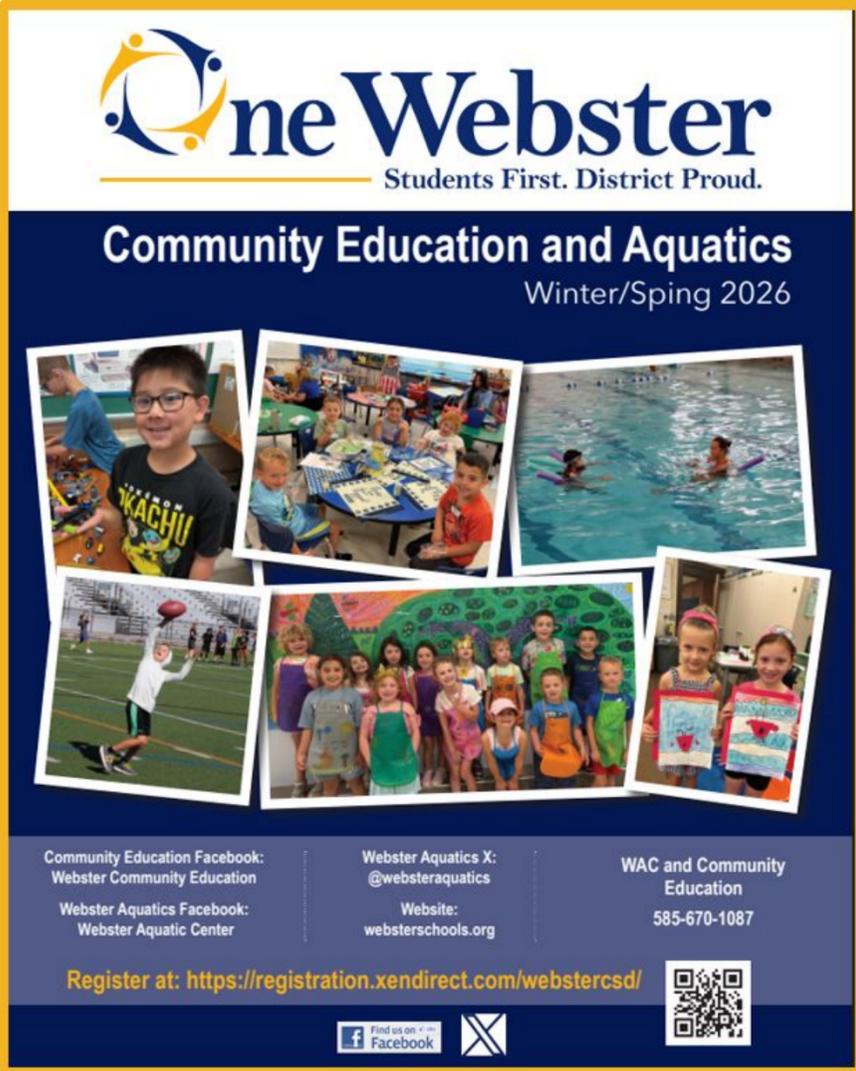


Debt Service Budget Numbers



<u>Description</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>
Principal-Construction	\$5,545,000	\$6,325,000	\$6,810,000	\$485,000
Interest-Construction	\$4,340,525	\$4,319,725	\$5,004,163	\$684,438
Total Construction Debt	\$9,885,525	\$10,644,725	\$11,814,163	\$1,169,438
Principal-Bus Bonds	\$1,610,000	\$1,530,000	\$1,595,000	\$65,000
Interest-Bus Bonds	\$171,240	\$161,545	\$214,736	\$53,191
Total Bus Borrowing Debt	\$1,781,240	\$1,691,545	\$1,809,736	\$118,191
Total Debt Service	\$11,666,765	\$12,336,270	\$13,623,899	\$1,287,629
Transfer to Capital	\$100,000	\$600,000	\$600,000	\$0
Transfer to Federal Fund	\$240,000	\$240,000	\$240,000	\$0
Total Transfers	\$340,000	\$840,000	\$840,000	\$0

Community Education 2026-27 Preliminary Budget



ne Webster
Students First. District Proud.

Community Education and Aquatics
Winter/Spring 2026

Community Education Facebook:
Webster Community Education

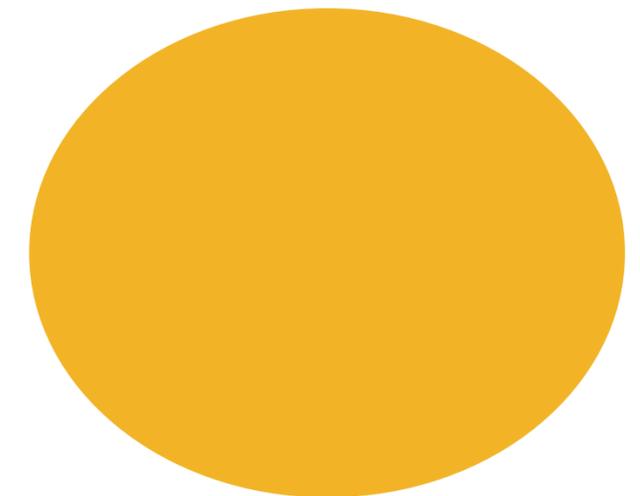
Webster Aquatics Facebook:
Webster Aquatic Center

Webster Aquatics X:
@websteraquatics

Website:
websterschools.org

WAC and Community
Education
585-670-1087

Register at: <https://registration.xendirect.com/webstercsd/>





Community Education

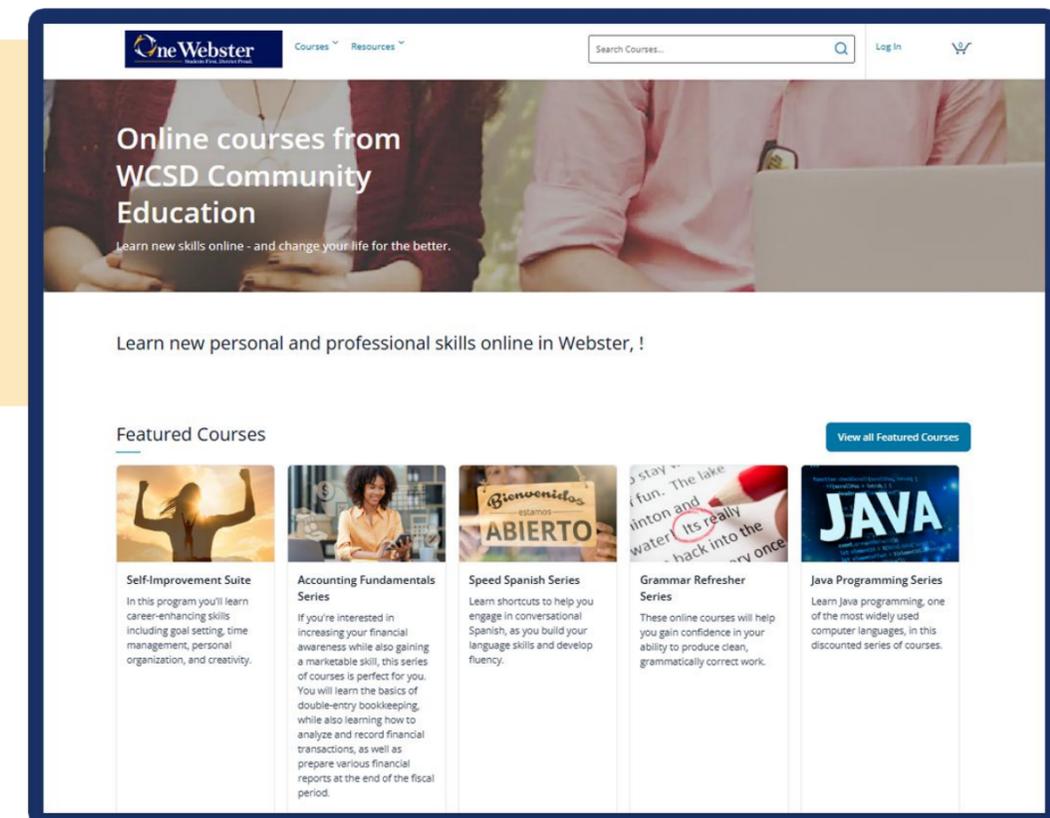
2026-27 Preliminary Budget

Staffing

- ✓ All costs driven by minimum wage
- ✓ Retirement and employee transitions have allowed for flat salary costs
- ✓ Very few full time employees in this budget (5 FTE)

Other Budget Items

- ✓ Reduced where practical
 - Contractual line held flat
 - Supply lines held flat
- 95% of supplies are for pool chemicals
- Equipment line remains the same as previous years'
 - If something breaks the whole pool goes down
 - Health and safety item



Community Education Budget Numbers



Category	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>% Change</u>
Non-Instructional Salaries	\$ 1,012,900	\$ 1,099,000	\$ 1,099,000	\$ -	0.00%
Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Supplies	\$ 45,000	\$ 43,000	\$ 43,000	\$ -	0.00%
Contractuals	\$ 75,600	\$ 65,600	\$ 65,600	\$ -	0.00%
Totals	\$1,158,500	\$1,232,600	\$1,232,600	\$ -	0.00%



Employee Benefits

2026-27 Preliminary Budget





Benefit Updates



Pensions

- ✓ Salaries drive rates
- ✓ TRS down to 8.24%-came in lower than anticipated from December
- ✓ ERS up to 17.6% - largest rate gap between the two plans since 1988-89
- ✓ Will there be any changes from the legislature
 - Some lobby to make adjustments to the TIER 6 pension level
 - It is an election year, so.....maybe

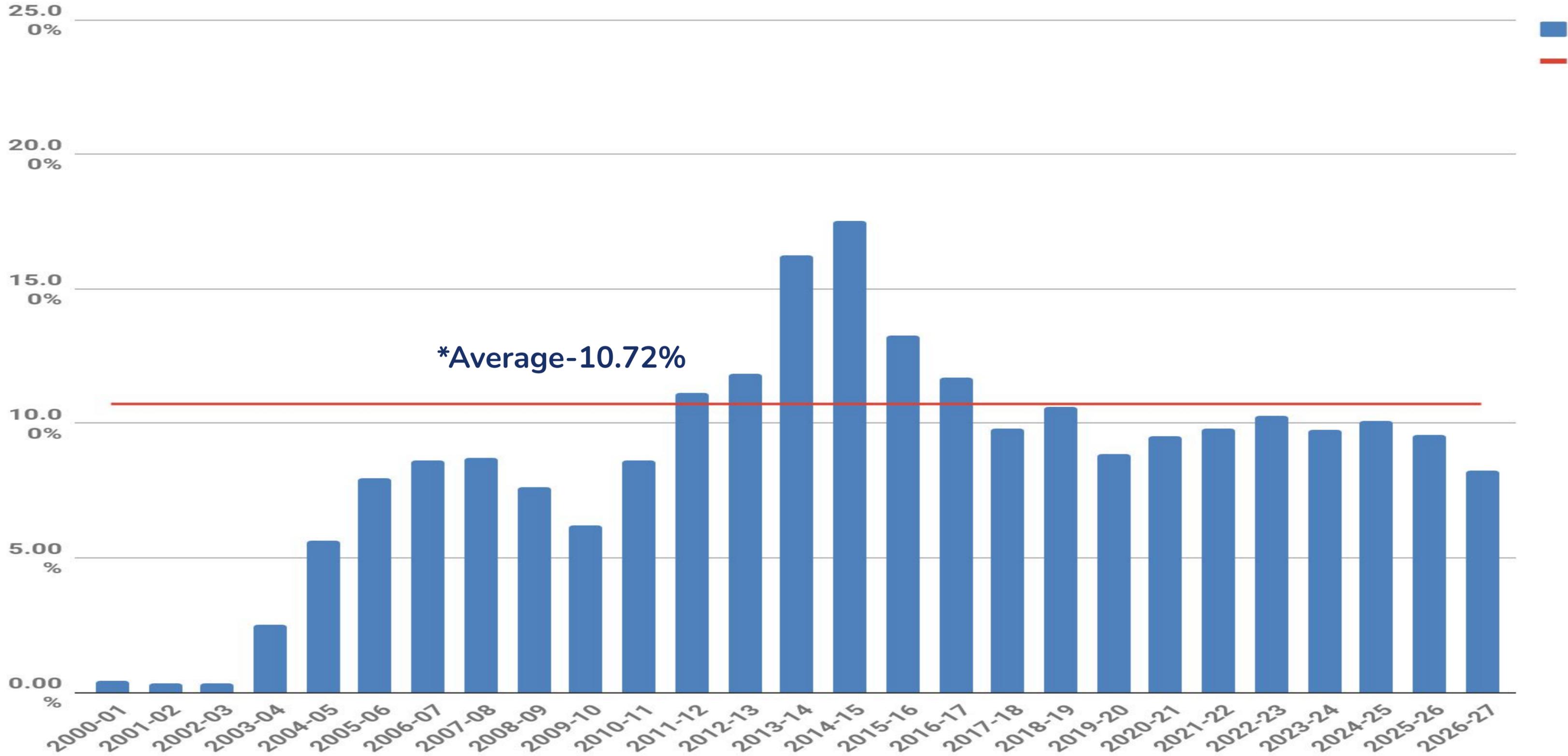
Other Items

- ✓ Worker's Compensation is flat for next year
- ✓ Dental rates and life insurance plans also flat
- ✓ HRA contributions down, but HSA contributions are up
- ✓ FICA costs have a small increase due to salary breakage



TRS-8.24% of total payroll

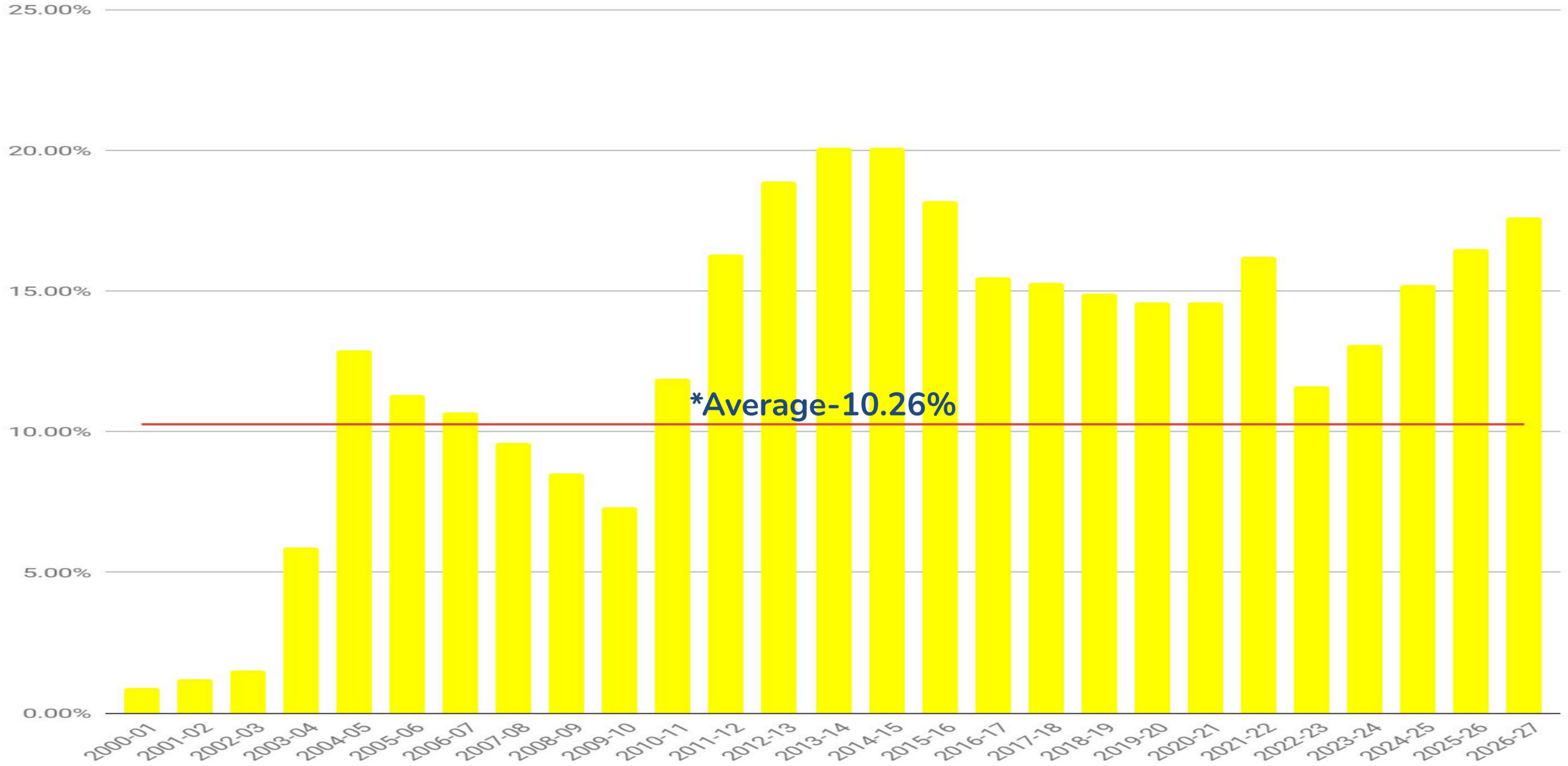
Projected 2026-27 Bill: \$8,325,060



*Since 1978

ERS-17.6% of total payroll

Projected 2026-27 Bill: \$4,000,000



*Since 1978



Healthcare Budget

2026-27 Preliminary Budget



Retiree Plans

- ✓ RASHP 1 (Medicare Plans) increase
- ✓ Projecting a large (50%) increase for next year*
- ✓ Total cost to the district was offset by migration from expensive to lower cost plans
- ✓ Inflation Reduction Act changes will impact for years

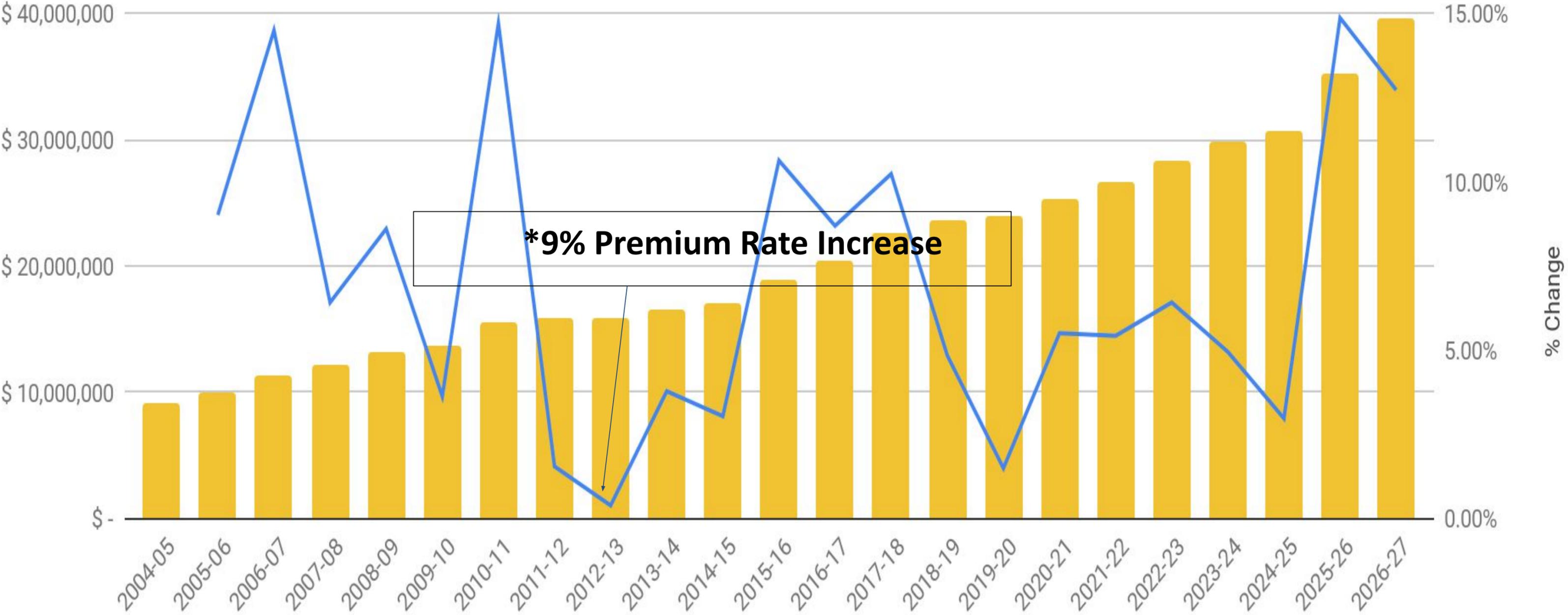
Active Employee Plans

- ✓ Always difficult to budget for
 - January 1-December 31 fiscal year creates budgeting challenges
 - All districts in the consortium have to make educated estimates on what will happen the second half of the school fiscal year (January 1- June 30)
 - We have a large enough population that movement between plans swings year to year increases
 - There are cost differences associated with every change, we have 100's of changes a year!
 - Both active and retiree plans over the next fiscal years should present budget challenges as rates are not predicted to come down from the mid teen's for percentage increases when combined

Healthcare Budget and Year over Year Increases

*Premium Rates ≠ Budget Rates

Healthcare Budget Rate of Change



*9% Premium Rate Increase

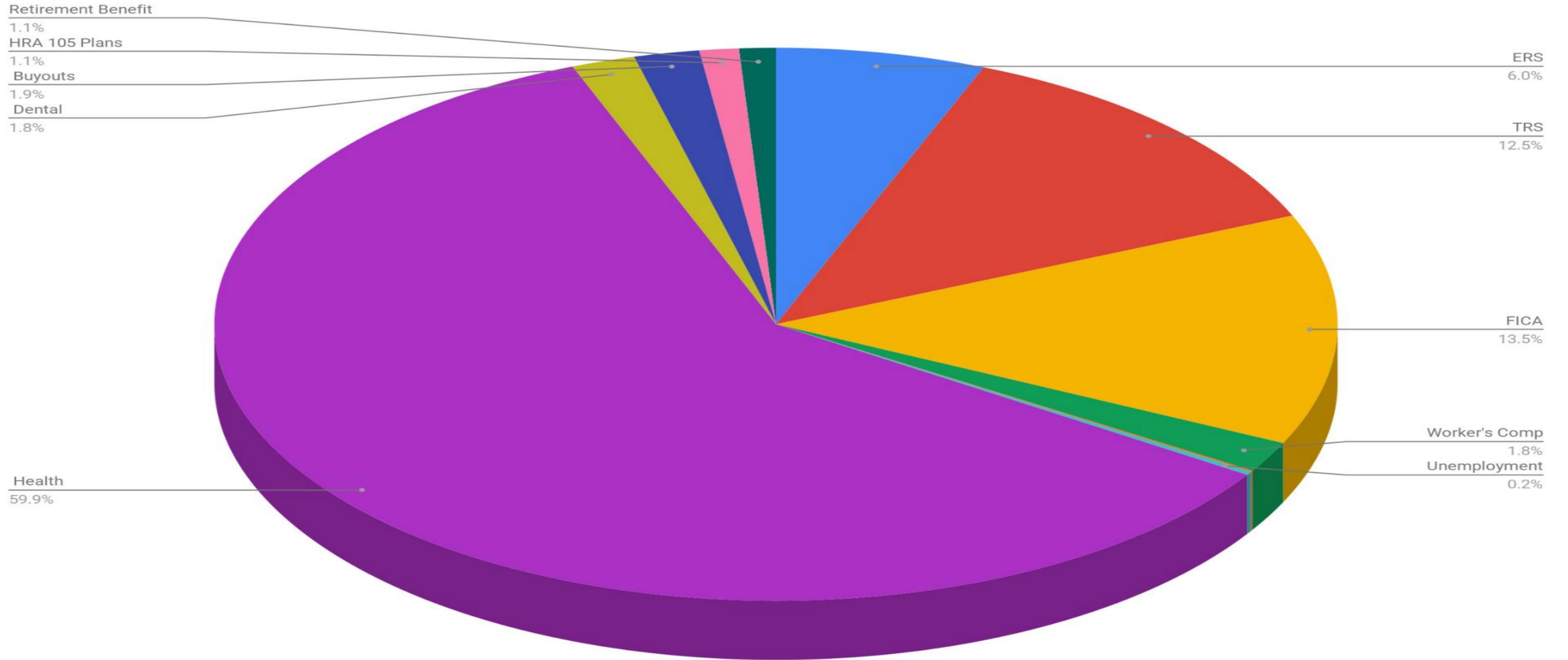
Healthcare Budget Total Dollars



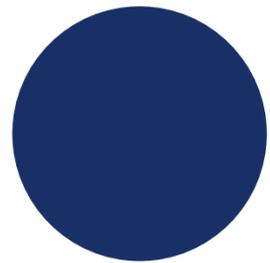
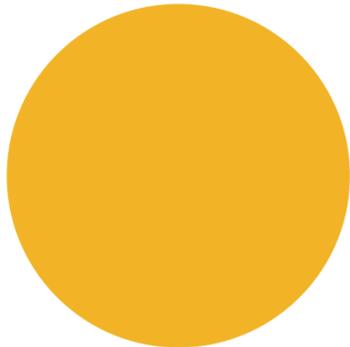
Let's Show An Example

- It's October Open Enrollment of 2025
- 20 (1% of staff) people have a buyout for $\$3,500 = \$70,000$
- A Lot of changes happen in a year
- Those 20 people switch to a benefit plan
- Average plan is $\$26,453$ in district costs $\times 20 = \$529,050$
- Enrollment change of $\$459,050$
- That represents a 1.3% increase in the budget before rates

Benefit Breakdown

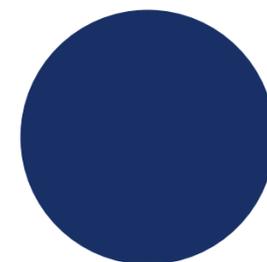


	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>
ERS	\$ 3,364,885	\$ 3,878,000	\$ 4,000,000	\$ 122,000
TRS	\$ 8,162,100	\$ 8,550,000	\$ 8,325,060	\$ (224,940)
FICA	\$ 8,124,480	\$ 8,900,000	\$ 8,960,355	\$ 60,355
Worker's Comp	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ -
Life Insurance	\$ 45,000	\$ 50,000	\$ 50,000	\$ -
Unemployment	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
Health	\$ 30,653,260	\$ 36,110,000	\$ 39,690,000	\$ 3,580,000
Dental	\$ 1,181,000	\$ 1,216,430	\$ 1,216,430	\$ -
Buyouts	\$ 1,100,000	\$ 1,250,000	\$ 1,250,000	\$ -
HRA 105 Plans	\$ 900,000	\$ 800,000	\$ 750,000	\$ (50,000)
Flexible Spending Administration	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
Retirement Benefit		\$ 700,000	\$ 700,000	\$ -
Total	\$ 55,055,725	\$ 62,879,430	\$ 66,366,845	\$ 3,487,415



\$110,047,515

Total Presented This Evening





Albany Updates



Foundation Aid

- ✓ Focus will be on the “hold harmless districts”
 - Since we are at 2.9%
 - Not expecting anything more than what the formula is giving us

On time Budget

- ✓ Prediction- better odds than last year

Other Items

- ✓ Universal meals will continue
- ✓ EV Bus mandate?
- ✓ One house budgets come out next week for greater detail
- ✓ UPK is promising, but want more guidance details
- ✓ Heading to Albany on Thursday



Next Up.....



Workshop #2
March 24

Workshop #3
April 7

Budget Adoption
April 14

Budget Hearing
May 5





One Webster

Students First. District Proud.



Thank You Questions?

[Budget Website](#)