

FEBRUARY 3, 2026  
WEBSTER CENTRAL SCHOOL DISTRICT

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# LET'S REVIEW THE FORMULA





## MAJOR POINTS OF CALCULATION

- Tax Base Growth Factor

- Comes from NYS Tax & Finance
- Changes in taxable property in a district

- PILOTS

- Payments in Lieu of Taxes
- Balance out unless there is a change year to year (budgeted number)

- Consumer Price Index - “The Cap”

- Based on inflation, 2% or lower
- Inflation has ranged from 0.12%-8.0%
- Currently trending at 3.1%

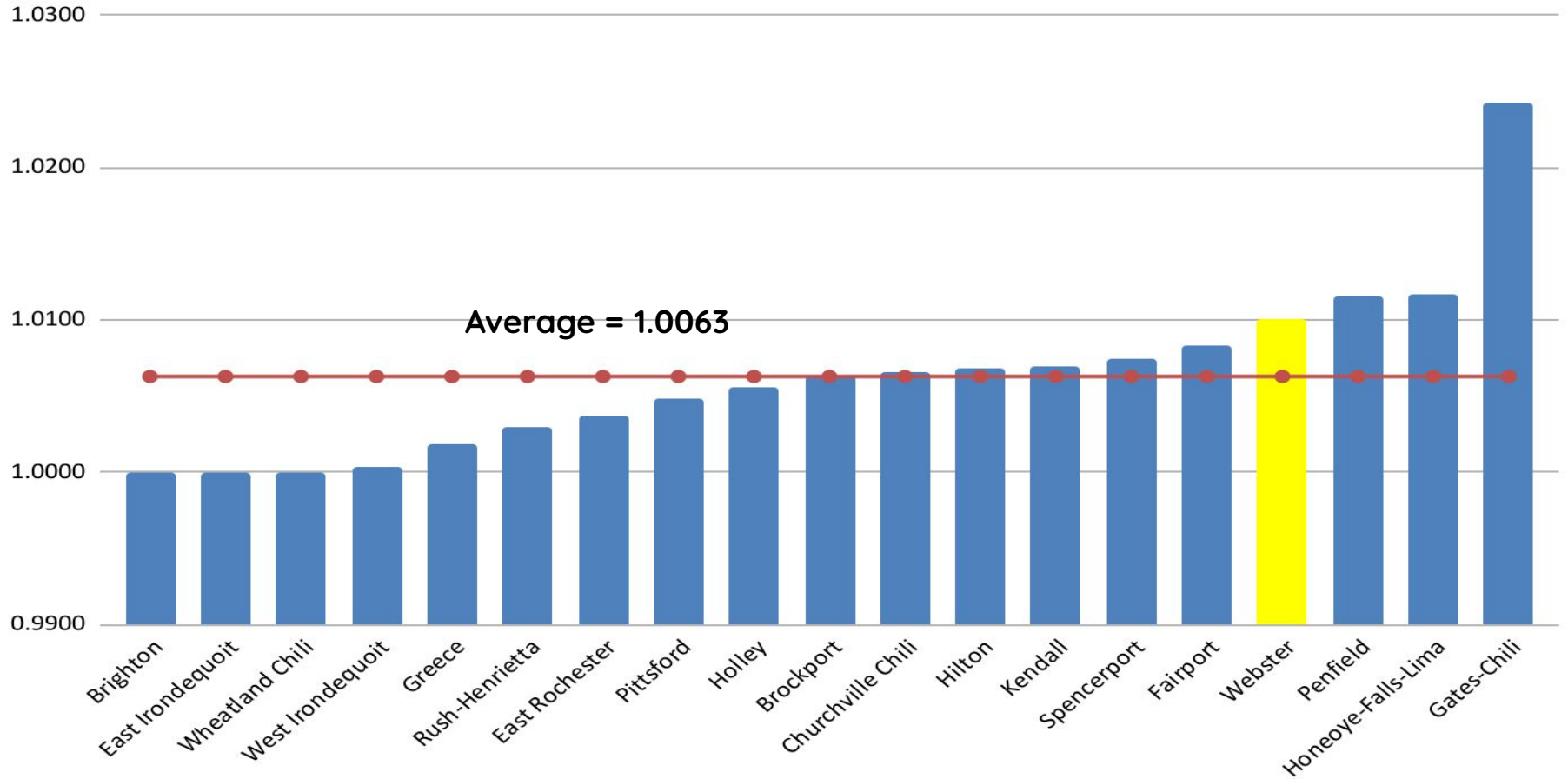
- Pension Exclusions

- The pension change must exceed an increase of 2% for the exclusion to kick in
- No exclusion for this year

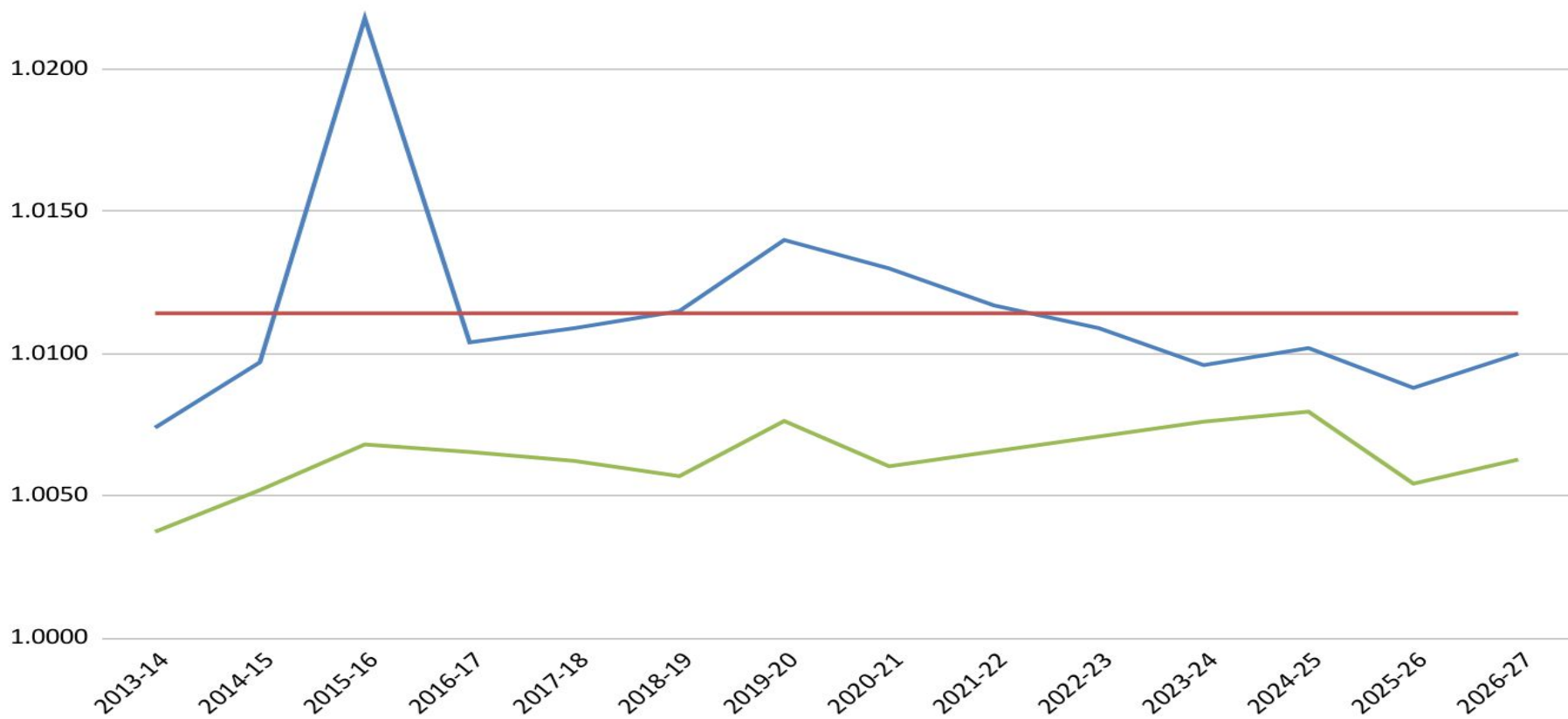
## MAJOR POINTS OF CALCULATION

- Capital Exclusions (Capital Expenses - State Aid)
  - Total Budget Capital Expenses
    - **Principal and Interest for Construction and Buses**
    - **Transfers to Capital Fund**
    - Energy Performance Contracts
    - Capital Leases
    - **BOCES expenses for rent and capital expenditures**
  - Total Aid
    - **Building Aid (some exemptions)**
    - **Transportation Aid**
    - **BOCES Aid for Rent and Capital**

# Monroe County Growth Factors



Webster Growth Factor   Webster Average   County Average





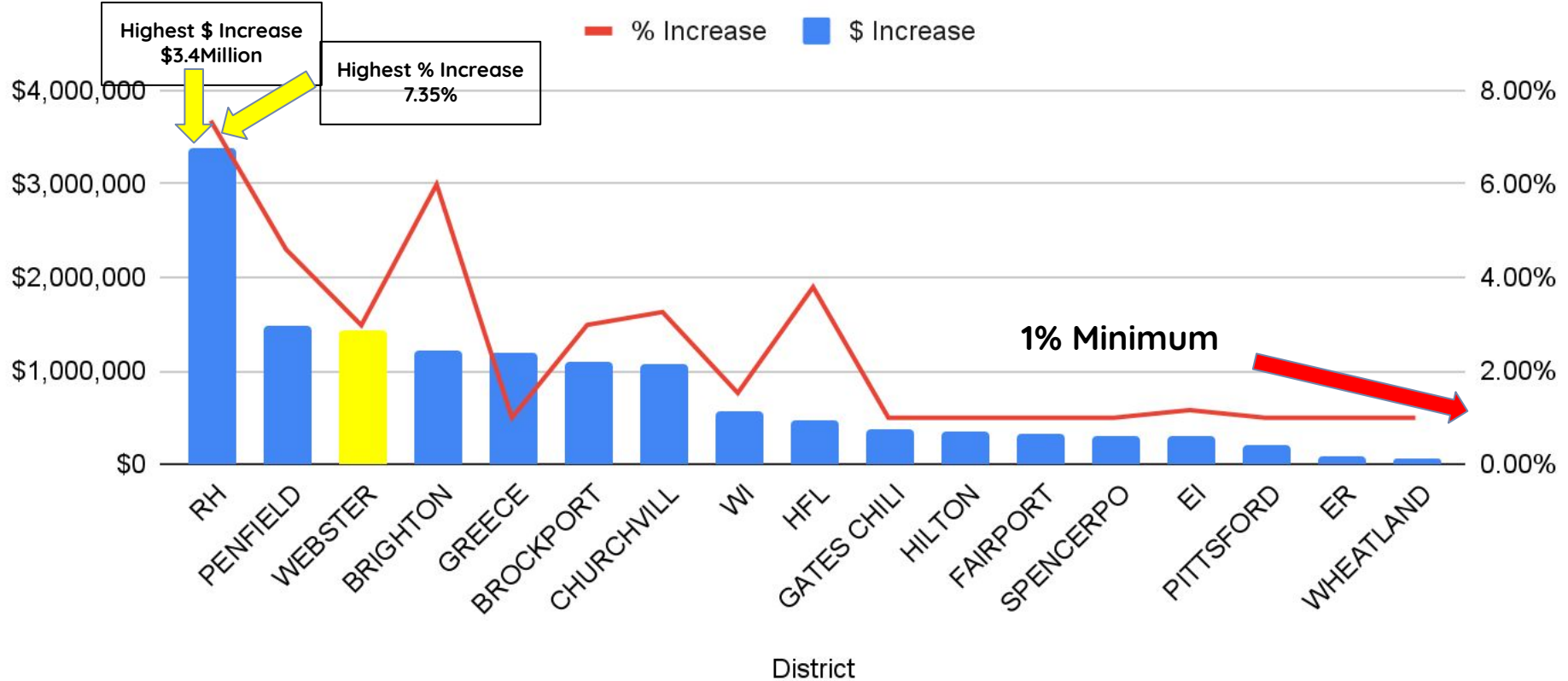
# TAX LEVY LIMIT

# 2026-27 STATE BUDGET PROPOSAL

- x The executive budget proposes an increase in aid for districts that totals just over \$779 million more than 2025-26 (excluding UPK)
  - x 2.96% increase
- x **Foundation Aid Changes**
  - x Rockefeller Institute Recommendations
    - x No further updates based on the report recommendations
    - x 1% minimum increase for all districts
    - x Any other changes are based on enrollment and other data points
- x **Expense Based Aids**
  - x Fully funds all formula aids (BOCES, Transportation, Building, etc.)



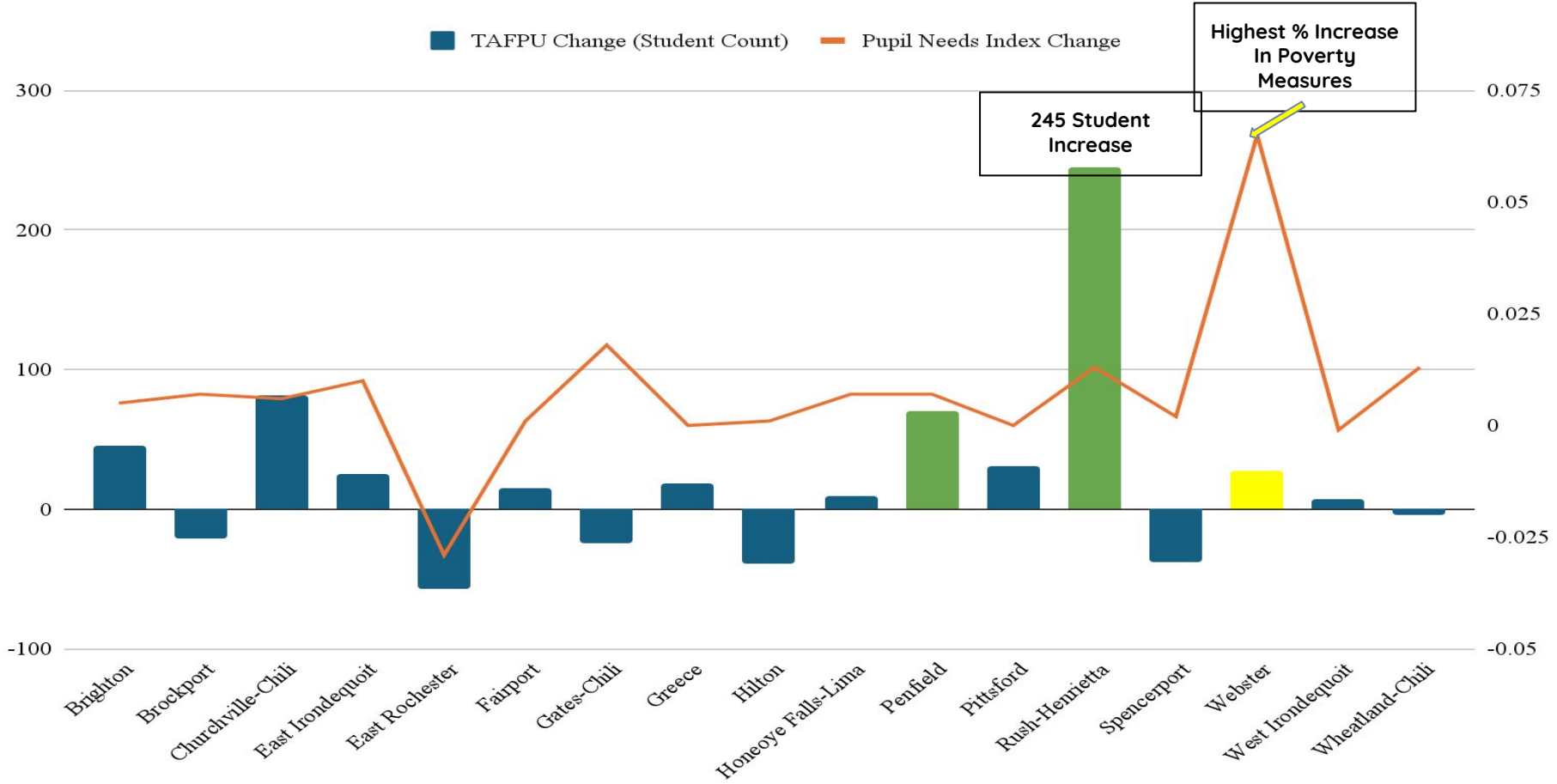
# 2026-27 County Foundation Aid Comparison



**Average \$ Increase = \$820,376**

**Average % Increase = 2.45%**

# Why-Driving Factors For The Foundation Aid Formula



## 2026-27 STATE BUDGET PROPOSAL

- x UPK Changes

- X Aid per pupil moves to \$10,000 per kid (\$5,400 current funding)
- X No cap on the number of kids in the program
- X Beginning in 2028-29 all slots must be full day, no half day allowed
- X Still a grant application process
  - X But takes two current grant programs and reduces to one
- X State aid shows a total funding based on 2024-25 student counts
- X No longer a maximum funding amount
  - X Changes as enrollment does
  - X Student count is frozen on May 15th



# 2026-27 STATE BUDGET PROPOSAL

- x What was not included:
  - x Funding for prior year aid claims (\$800,000)
  - x Zero emission bus implementation
  - x Capital outlay increase
  - x Purchasing through “Piggybacking” on other bids

# GOVERNOR'S NUMBERS

What Does it Mean for Webster?



# State Aid Changes-Deviations from Governor's Projections

## x Excess Cost Aids (53.9% and 86.5%)

- x Based on projected student counts at a snapshot in time-not final until mid way through 2026-27
- x Spring release with legislature is a little more accurate
- x Aid ratios went down slightly from this current year

## x BOCES Aid (63.1%)

- x Based on Fall projections for total expenditures, Governor's projection is always high
- x Aid ratio has gone down slightly as well from this current year
- x BOCES salary cap change will have an increase in aid, BOCES still working on that amount for districts

## x Building Aid (73.1%)

- x Based on fall projections (October 15, 2025)
- x Timing of project completion for final reports (December 31, 2026 & June 30, 2027)
- x Governor's projection is usually lower than projected for the final numbers because of that timing
- x Impacts tax cap as well for capital exclusions as aid ratio is lower than last year by 0.8%

## x Transportation Aid (67.7%)

- x Based on project expenditures in the fall
- x Will update in March/April with a more accurate expense projection for this year
- x Projecting right now to remain the same as 2025-26 with aid ratio lower than last year by 1%



# QUESTIONS