
2024-25 Budget Public Hearing



May 7, 2024

Webster Central School District



Budget Process

Three Part Budget /Contingent Budget

Budget Timeline Recap

Revenues

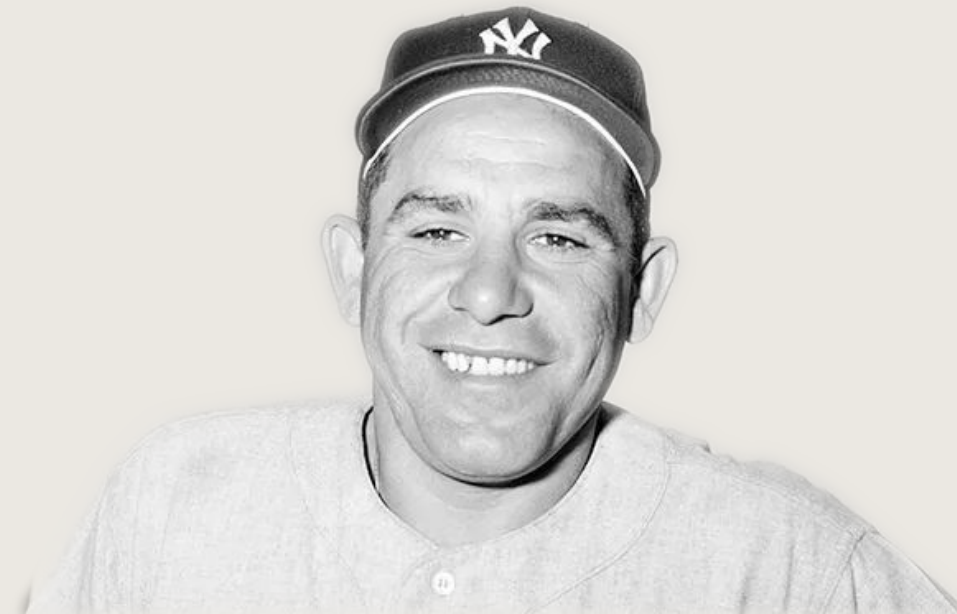
Budget Accomplishments

Propositions

Budget Thought Process

“The future ain’t what
it used to be”

Yogi Berra



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

Summary Presentation Shared to
Staff
Tonight- Budget Hearing
May 21-Vote

Budget Guidelines

- ✓ Work within the tax cap
- ✓ Maintain small class size initiative
- ✓ Preserve previously added positions
- ✓ Support the instructional continuum K-12
- ✓ Transition from federal stimulus funding to sustainability
- ✓ Use data on instructional and operational programs to assist in the budget development
- ✓ Preserving 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

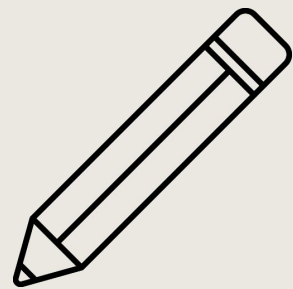
- ✓ Preserves all positions added through federal funds
- ✓ Elementary Class Size reduction continued
- ✓ 3 Positions for expanded special education continuum K-12
- ✓ Additional seats at BOCES for special education placements
- ✓ Professional development funding for curriculum support
- ✓ Continued investment in Instructional Technology needs
- ✓ Supporting increased costs in co-curricular programs & athletics
- ✓ Tax Cap Compliant

State Budget Updates

- ✓ Was completed past the April 1 deadline (April 19)
- ✓ A majority of school district BOE's had already approved budgets
- ✓ What impacts?
 - Some foundation aid was restored, but formula was manipulated
 - SUNY (not SED) tasked with conducting a review of the formula
 - Non-Binding results of the review
 - School Based Mental Health Centers
 - \$10 million for teacher centers science of reading
 - Retiree earnings cap extended one year
 - Study to consolidate pre-k funding streams

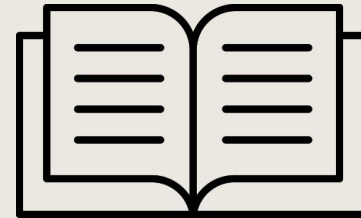
Three Part Budget

Administrative



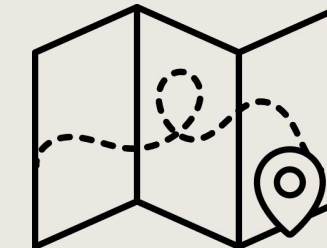
All “back office/central services” and support areas as well as building administration

Program



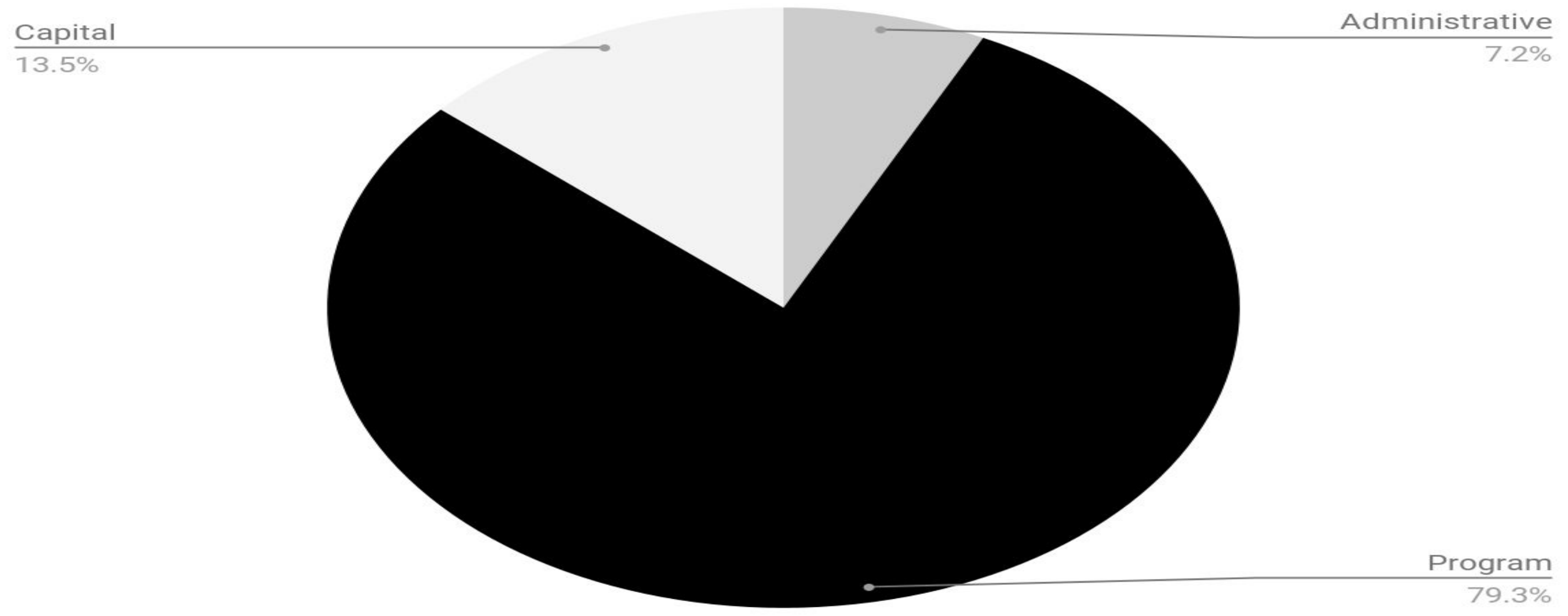
All costs associated with the direct instruction of students, including transportation

Capital



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

Three Part Breakdown



7%	79%	14%
Administrative	Program	Capital
\$15,205,444	\$167,264,813	\$28,535,813

Administrative Budget

Administrative Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
Board of Education and Clerk	\$26,435	\$26,435	\$26,435	\$0	0.00%
Superintendent's Office	\$339,459	\$349,300	\$346,000	-\$3,300	-0.94%
Business Administration	\$1,088,135	\$1,110,800	\$1,150,800	\$40,000	3.60%
Legal Services	\$175,000	\$175,000	\$175,000	\$0	0.00%
Personnel Services	\$733,973	\$789,475	\$812,230	\$22,755	2.88%
Public Information and Services	\$330,889	\$334,450	\$339,650	\$5,200	1.55%
Unallocated Insurance	\$607,533	\$638,000	\$689,040	\$51,040	8.00%
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	\$4,893,290	\$4,976,450	\$5,134,510	\$158,060	3.18%
Benefits	\$4,159,684	\$4,329,196	\$4,891,779	\$562,583	13.00%
Total Budget	\$13,994,398	\$14,369,106	\$15,205,444	\$836,338	5.82%

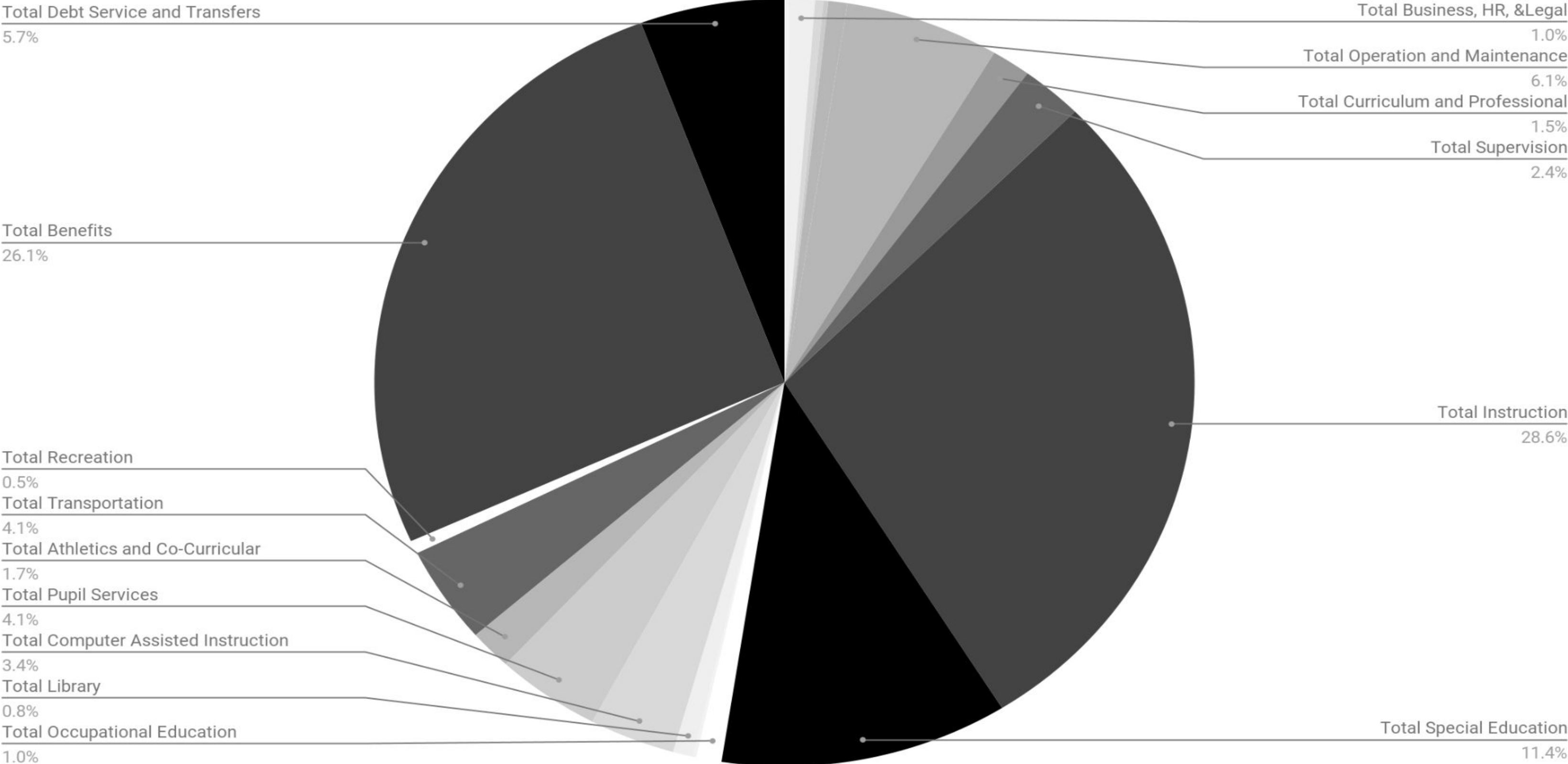
Program Budget

Program Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
Curriculum	\$2,793,708	\$2,928,600	\$3,269,830	\$341,230	11.65%
Instruction	\$56,007,954	\$58,146,690	\$60,287,345	\$2,140,655	3.68%
Special Education	\$20,374,918	\$21,803,580	\$23,958,460	\$2,154,880	9.88%
Occupational Education	\$1,850,000	\$2,000,000	\$2,100,000	\$100,000	5.00%
Summer School	\$265,000	\$265,000	\$265,000	\$0	0.00%
Library	\$1,677,634	\$1,698,105	\$1,689,375	-\$8,730	-0.51%
Computer Assisted Instruction	\$6,203,611	\$6,860,575	\$7,137,675	\$277,100	4.04%
Pupil Services	\$7,967,420	\$8,324,245	\$8,719,880	\$395,635	4.75%
Athletics and Co-Curricular	\$3,202,695	\$3,413,000	\$3,543,500	\$130,500	3.82%
Transportation	\$8,462,835	\$8,517,550	\$8,645,450	\$127,900	1.50%
Recreation	\$1,041,864	\$1,117,200	\$1,158,500	\$41,300	3.70%
Benefits	\$42,956,645	\$44,546,604	\$46,249,798	\$1,703,194	3.82%
Transfers	\$240,000	\$240,000	\$240,000	\$0	0.00%
Total Budget	\$153,044,284	\$159,861,149	\$167,264,813	\$7,403,664	4.63%

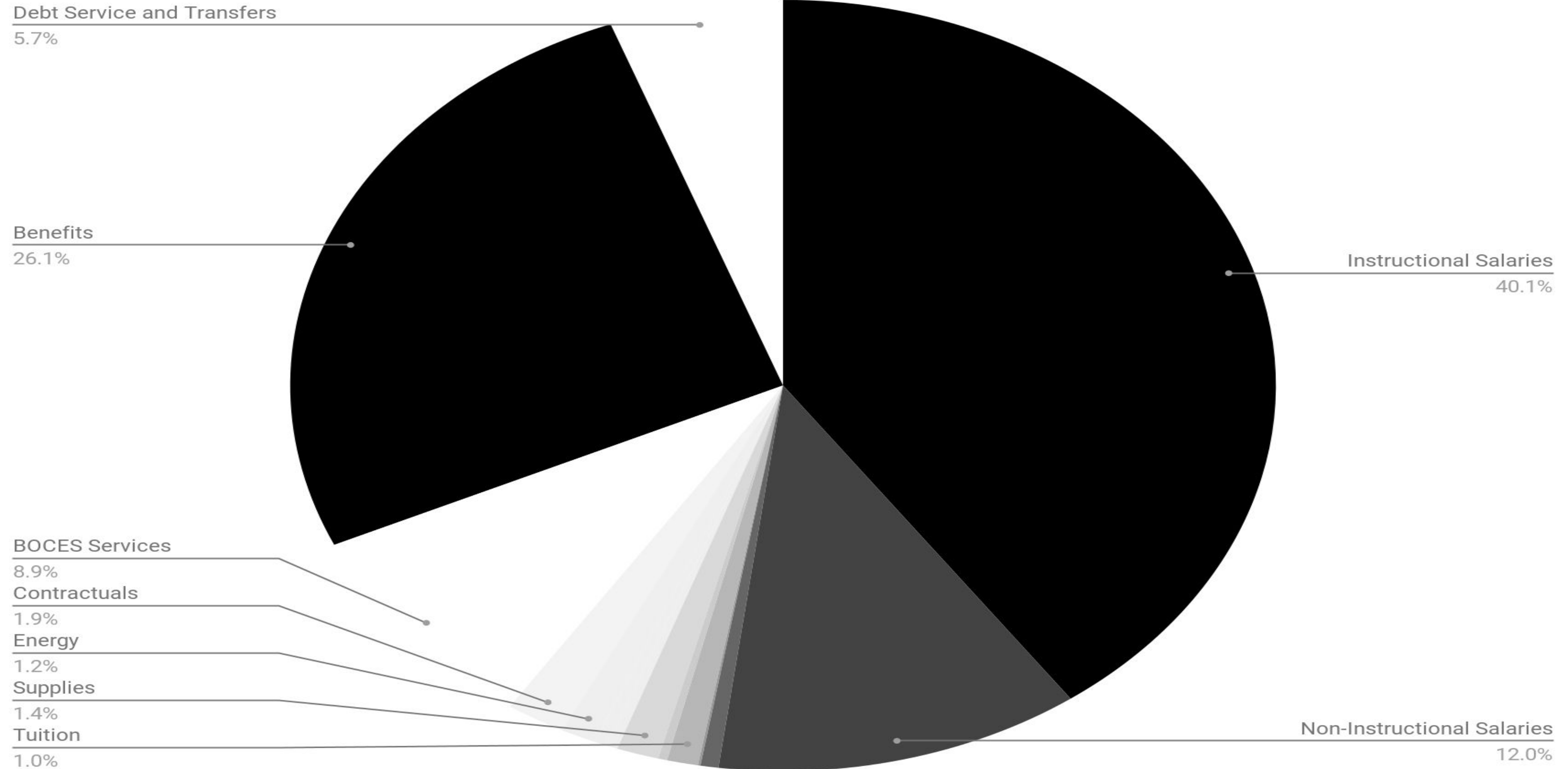
Capital Budget

Capital Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
Operation of Plant	\$7,977,439	\$8,116,075	\$8,322,500	\$206,425	2.54%
Maintenance of Plant	\$4,215,355	\$4,381,500	\$4,532,400	\$150,900	3.44%
Benefits	\$3,886,458	\$4,048,000	\$3,914,148	-\$133,852	-3.31%
Debt Service	\$12,595,523	\$13,562,900	\$11,666,765	-\$1,896,135	-13.98%
Transfers	\$100,000	\$100,000	\$100,000	\$0	0.00%
Total Budget	\$28,774,775	\$30,208,475	\$28,535,813	-\$1,672,662	-5.54%

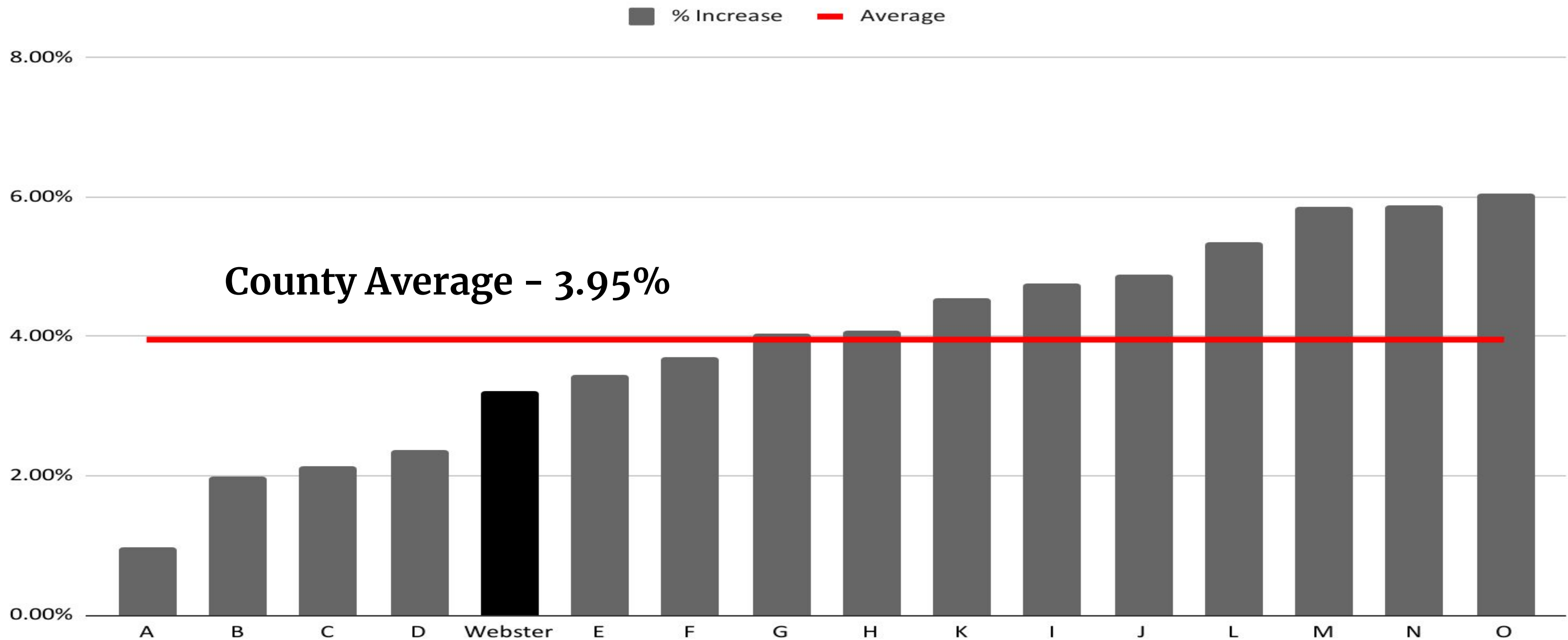
Budget By State Reporting Area-The Where District Expenses Are



Budget By State Reporting Area-The What District Expenses Are



1. \$211,006,070 - Total Budget
2. 3.21% Increase over 2023-24
3. \$6,567,340 Dollar Increase over 2023-24



State Fiscal Data

Based on 2021-22 financial reporting data



01 \$19,513

Webster Per Pupil

02 \$20,731

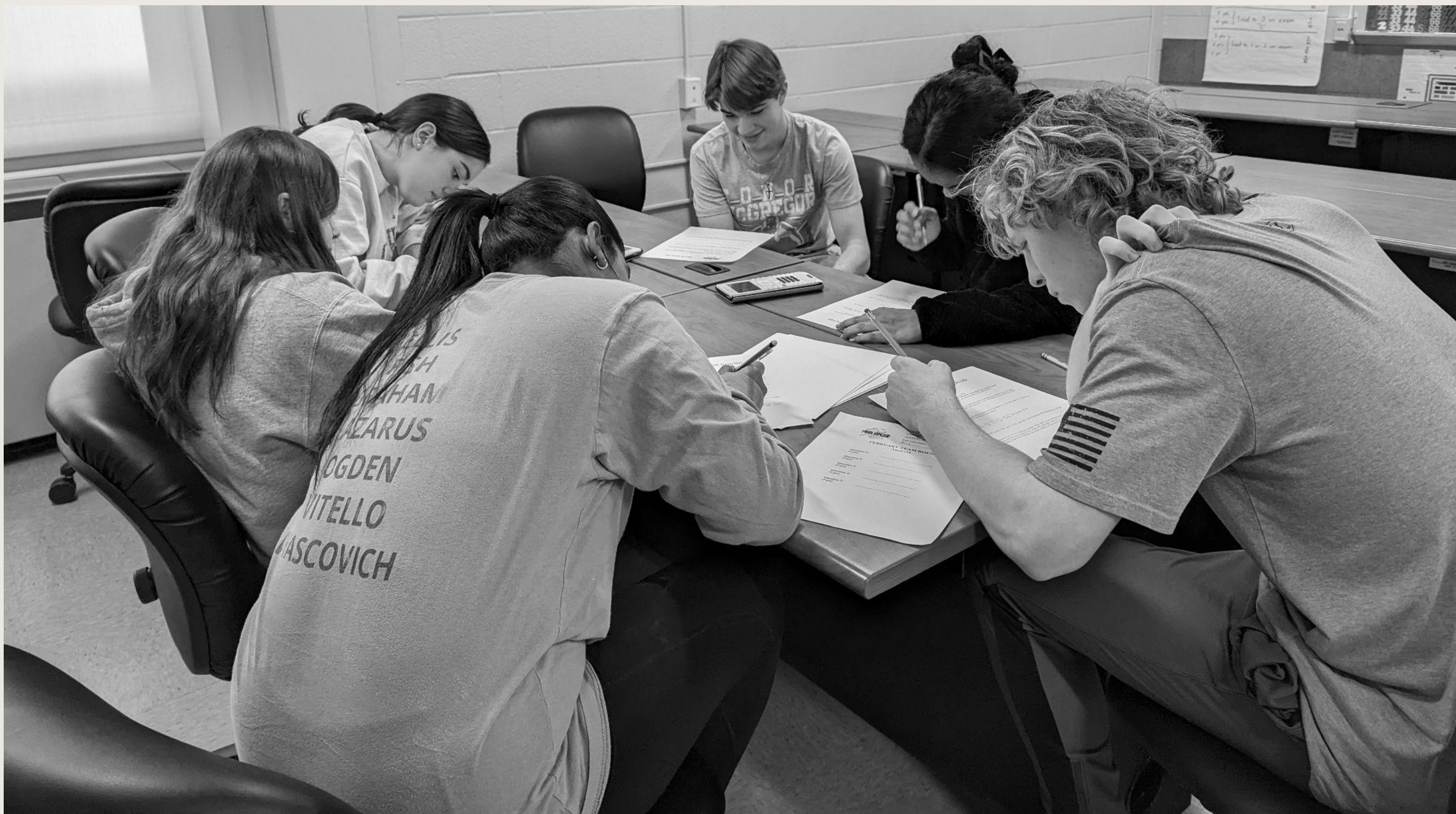
County Average

03 \$25,870

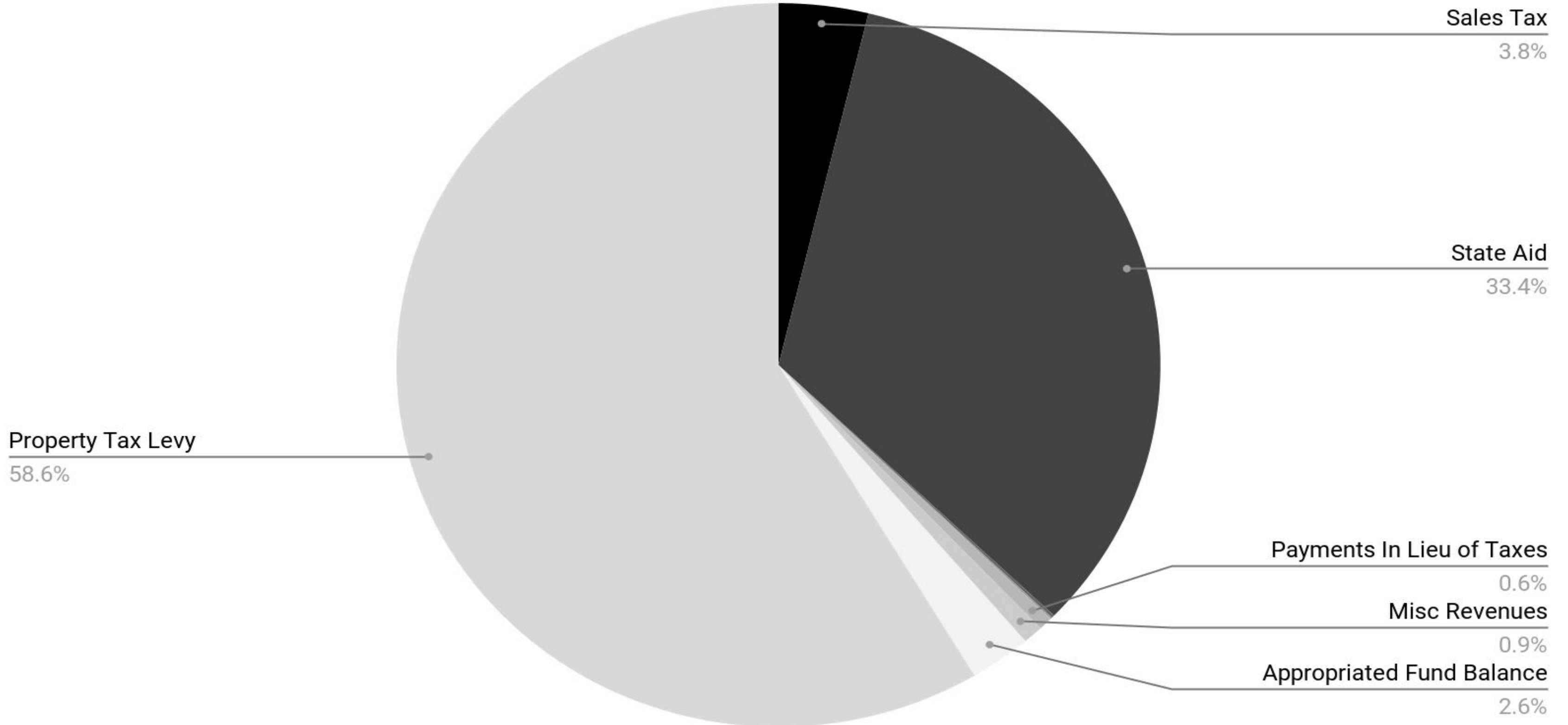
State Average

03

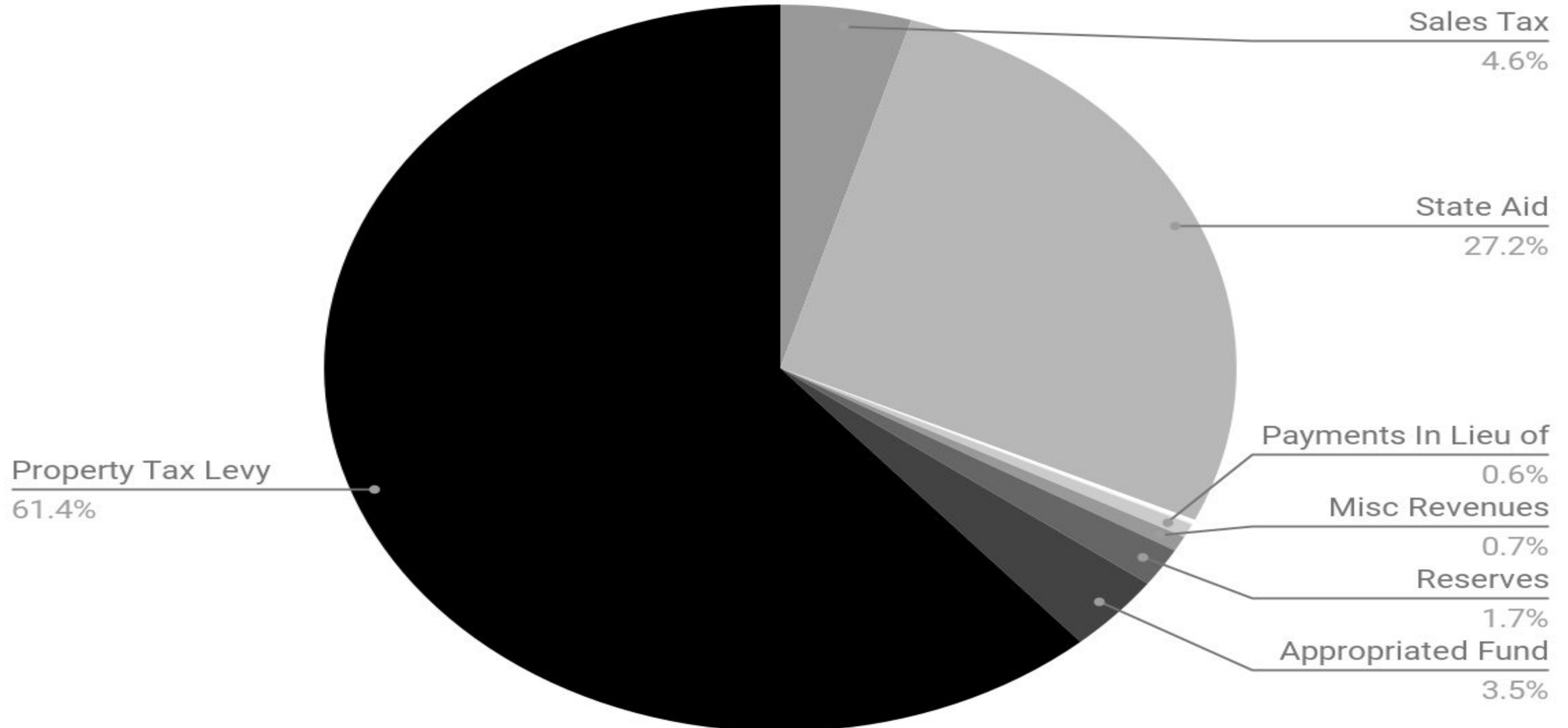
Revenues



State Aid Updates



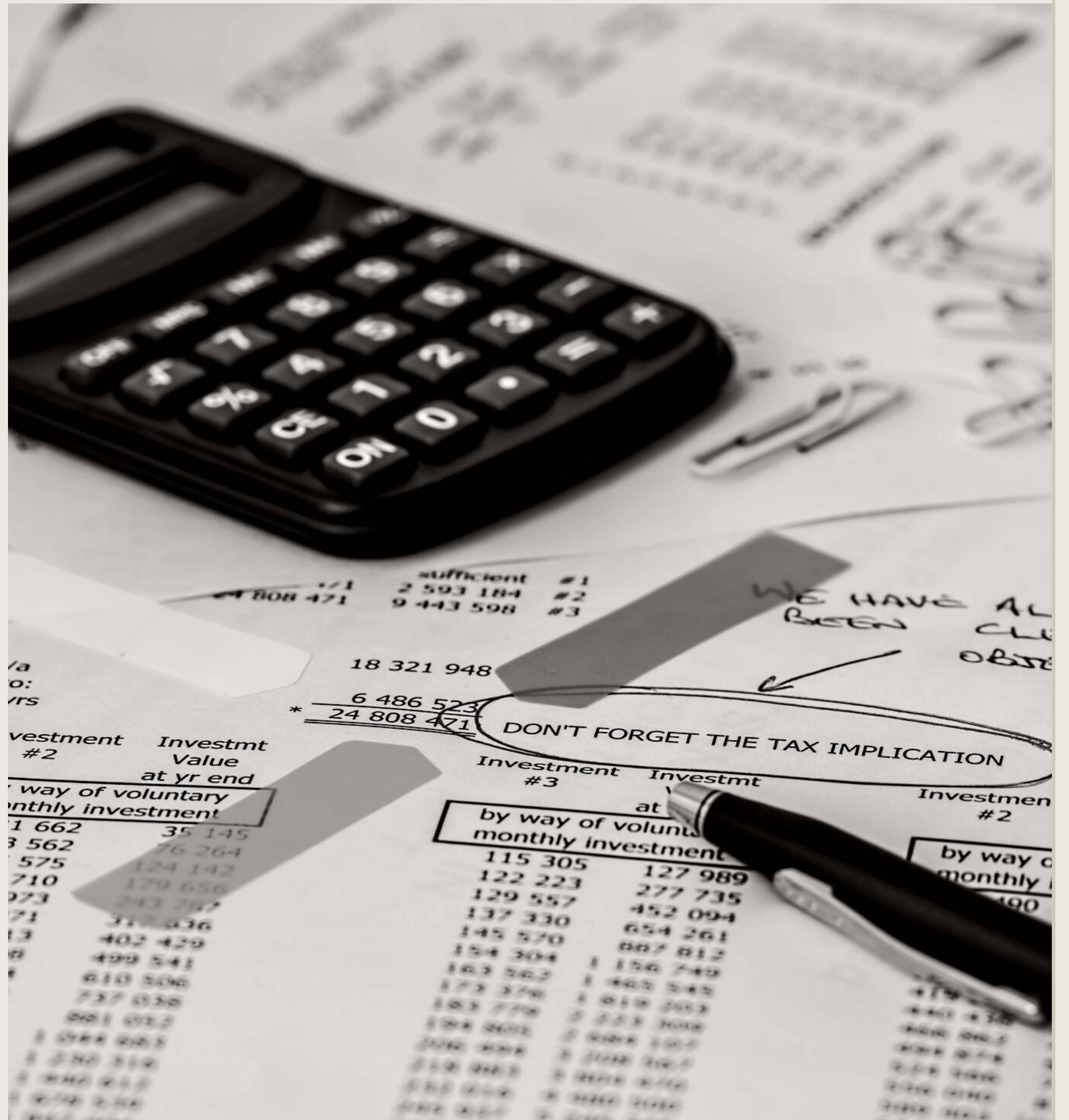
A look back to 2015-16



Total Revenues

Revenue Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>	<u>% Change</u>
Sales Tax	\$8,000,000	\$8,000,000	\$8,000,000	\$0	0.0%
State Aid	\$61,529,924	\$67,812,930	\$70,431,390	\$2,618,460	3.9%
Rental of Property	\$265,000	\$265,000	\$265,000	\$0	0.0%
Interest	\$150,000	\$150,000	\$150,000	\$0	0.0%
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	\$500,000	\$0	\$0	\$0	#DIV/0!
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$0	0.0%
Property Tax Levy	\$116,818,533	\$119,660,800	\$123,609,680	\$3,948,880	3.3%
Total Revenues	\$195,813,457	\$204,438,730	\$211,006,070	\$6,567,340	3.2%

Contingent Budget



Contingent Budget 2024-25

- ✓ 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 21

- ✓ Contingent Budget Cap
 - Based on the Tax Levy Limit
 - Tax Levy cannot be greater than the previous fiscal year
 - Levy must remain at **\$119,660,880**
 - 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 2024-25

- ✓ Contingent Budget Cap Calculation
 - **\$208,907,943**
 - **\$2,098,127** less than proposed based on necessary reductions
- ✓ However, the contingent budget would require additional reductions or use of new revenue sources because:
 - Tax levy reverts back to previous year's (2023-24) amount
 - Loss of **\$3,948,880** from proposed 2024-25 levy
 - **\$1,850,753** would be needed in additional revenue/reductions to make up the difference

03

Propositions



Capital Outlay Project 2024-25

- ✓ Next year's allocation will go towards Schroeder High School:
 - Front entrance ADA accessibility upgrades
 - Will continue this at other secondary schools in future years
- ✓ Funded by a transfer to capital of \$100,000
- ✓ Ninth year of doing these projects
 - Receive \$75,000 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

Proposition #1

Total Cost – \$1,200,000:

- ✓ 5 International 66 Capacity Conventional Buses
- ✓ 2 MicroBird 30 Passenger Buses
 - ✓ Both with wheelchair accessibility
- ✓ Decrease of \$400,000 compared to last year
 - ✓ Right sizing the fleet
 - ✓ The cost increase for all buses has been significant
- ✓ First payments made in 2025–26 fiscal year
- ✓ When new buses arrive in the Summer, we surplus the correspondingly aged buses

Board of Education Candidates

Community residents will be asked to elect two (2) individuals for 3-year terms beginning July 1, 2024. The names will appear on the ballot in the order below based on random drawing:

1. Jeffrey McCaffrey
2. Michele Lowes

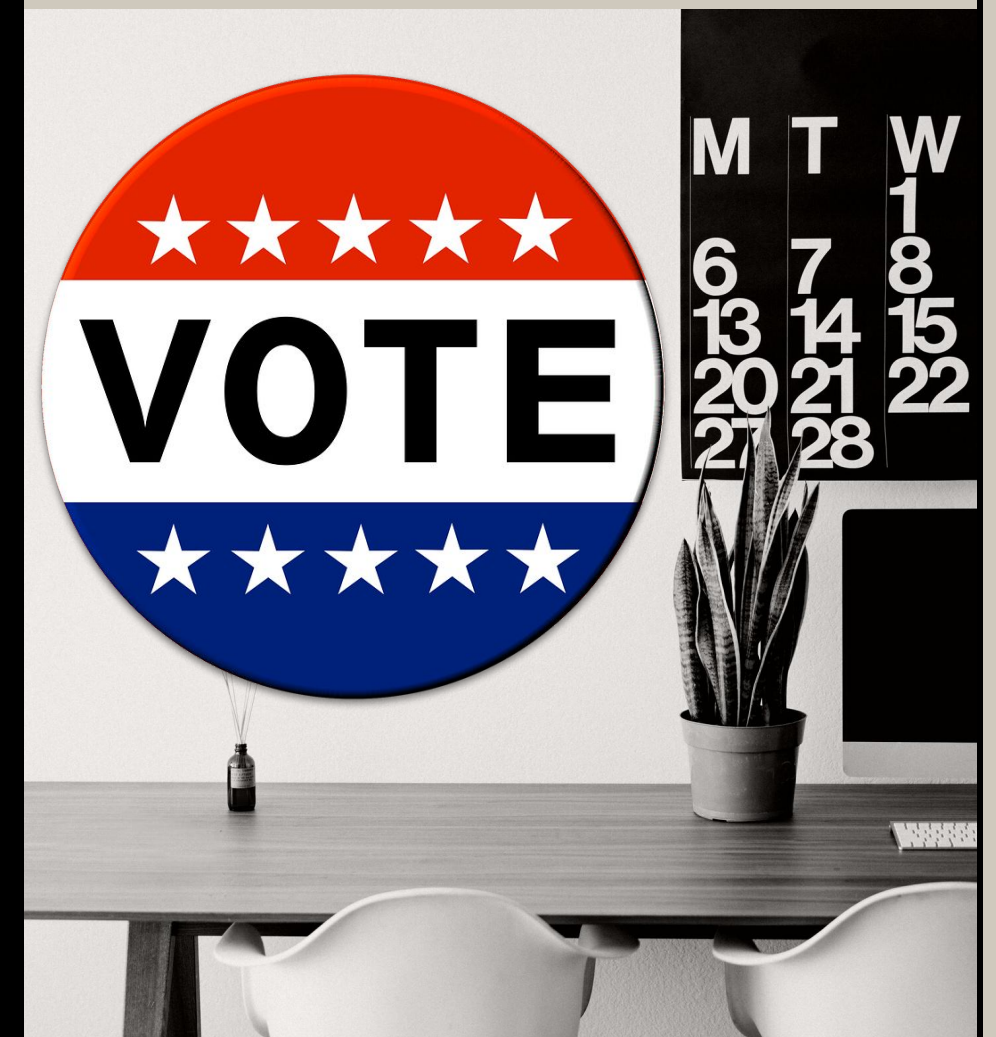
Vote Reminder

May 21, 2024

Webster Schroeder

Gymnasium

6am - 9pm



Thank you!



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