

Westhill Central School District



2026-2027 Budget Proposal

MISSION

Westhill Central School District prepares students for an ever changing global society by empowering, engaging and elevating ALL learners in a community that celebrates the values of diversity, respect, inclusion, and belonging.



EMPOWER. ENGAGE. ELEVATE.

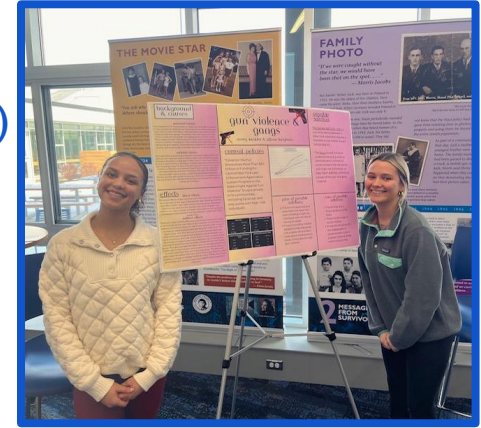
Academic Highlights

- Current Enrollment of 1,695
- 89% Regents Diploma (NYS: 80%)
- 63% Advanced Designation (NYS: 31%)
- 94% Graduation Rate (NYS: 85%)
- 23 College Courses currently offered
- Last year 202 High School students took at least one college course.



Academic Highlights

- Westhill High School 2025 Recognized as a National Blue Ribbon School (1 of 19 schools in NYS)
- Academic Decathlon Team: 2026 3rd place NYS Championship.
- 10 Students qualified to compete in the DECA State Competition in Rochester
- Science Olympiad: 9th out of 20 in the Region
- Battle of the Books: 3rd in the Region



Fine Arts Accomplishments



- 2026 recipient of the “Best Communities for Music Education in America” designation by the National Association of Music Merchants Foundation & National Association for Music Education for the 10th consecutive year.
- Music Students selected to instrumental and vocal honor groups including:
 - NYSSMA Conference All State (Bella Destito represented Westhill as part of the first EVER NYSSMA All-State Modern Band)
 - NYSSMA Area All-State Band, Chorus, Orchestra
 - Syracuse Youth Wind Symphony
 - Allegro Youth Wind Ensemble
 - OCMEA All County Band, Chorus, Orchestra, Jazz
 - NYSBDA State Honor Band
- 60 students performed more than 1200 hours of musical service through their participation in the Tri-M National Honor Society for Music.



Fine Arts Accomplishments

- Via large ensembles (Band and Chorus), small ensembles (Jazz, Percussion, Small Vocal Groups, Chamber Music Groups), and Tri-M solos, Westhill High School provided our local community with more than 200 performances last year alone.
- 400+ students involved in Chorus (3-12)
- 300+ students involved in Band (5-12)
- Students competed in the annual Scholastics Art Competition earning 4 Gold Key, 4 Silver Key, and 8 Honorable Mention Awards
- 10 Scholastic Award Winners had their artwork on display at OCC from January through March
- Ceramics students compete in the annual Feats of Clay competition at the Everson Museum.



Athletics Accomplishments

Spring 2025 (8 sports)

- 334 Athletes (7-12)
- 102 NYS Scholar Athletes
- 7 out of 8 varsity teams recognized as NYS Scholar Team Winners



Fall 2025 (8 sports)

- 352 Athletes (7-12)
- 109 NYS Scholar Athletes
- 7 out of 8 varsity teams recognized as NYS Scholar Team Winners
- 1 League and 2 Section 3 Championships,
2 NYS State Champions (Boys Soccer & Girls Volleyball)



Athletics Accomplishments

Winter 2025-2026 (5 sports)

- 263 Athletes (7-12)
- 97 NYS Scholar Athletes
- 4 out of 5 varsity teams recognized as NYS Scholar Team Winners
- 1 League, 2 Section 3 Championships, 1 NYS Champion (Boys Basketball)





Maintaining Excellence In A Changing Landscape



2026-2027 Draft School Budget

Component	2026-2027	% of Budget	2025-2026	% of Budget
Administrative	\$ 4,435,904	8.2%	\$ 4,215,243	8.0%
Program	\$38,409,049	70.7%	\$37,053,357	70.6%
Capital	\$11,472,590	21.1%	\$11,262,211	21.4%
	\$54,317,543		\$52,530,811	



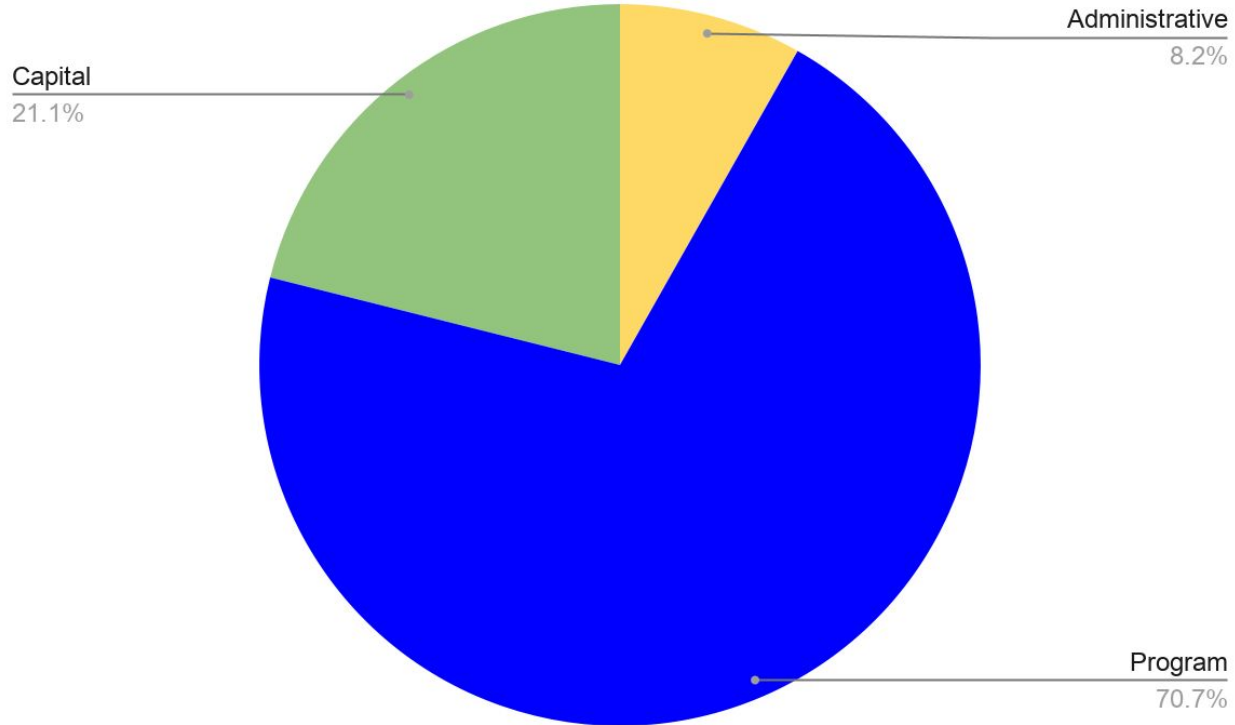
Administrative: School Administrators, Central Office Services, Expenses for Human Resources, Payroll, Purchasing, and Business Office Administration, Operational Costs: Property/Casualty Insurance, Legal Services (excluding student-related litigation), Data Processing, and School Board Meetings.

****Program:** *Instructional Staff, Instructional Materials, Student Support Service, Co-curricular activities, Interscholastic Athletics, Staff Development, Transportation.*

Capital: Facility Maintenance, Utilities, Service Contracts, Debt Service, School Bus Purchases and Major Renovations.



2026-2027 Budget \$54,317,543



BUDGET APPROPRIATIONS	2024-25	2025-26	2026-27
	EXPENSES	BUDGET	DRAFT
GENERAL SUPPORT			
Board of Education	\$11,396	\$16,682	\$17,386
Central Administration	\$269,329	\$288,568	\$299,490
Finance	\$505,633	\$522,275	\$557,063
Staff	\$98,650	\$116,859	\$118,996
Central Services	\$3,049,670	\$3,750,257	\$3,920,541
Special Items	\$326,122	\$366,203	\$444,900
Sub-total	\$4,260,800	\$5,060,844	\$5,358,376
INSTRUCTION			
Instr., Admin., & Improvement	\$1,545,595	\$1,629,219	\$1,597,988
Teaching - Regular School	\$11,537,301	\$12,221,471	\$12,318,931
Special Apportionment Programs	\$5,226,183	\$6,037,096	\$6,352,048
Occupational Education	\$359,273	\$407,895	\$414,404
Teaching - Special Schools	\$63,367	\$65,086	\$67,005
Instructional Media	\$1,339,216	\$1,394,866	\$1,458,891
Pupil Services	\$2,532,325	\$2,683,945	\$2,857,120
Sub-total	\$22,603,260	\$24,439,578	\$25,066,386
PUPIL TRANSPORTATION			
District Transportation Services	\$2,380,755	\$2,671,002	\$2,856,694
UNDISTRIBUTED			
Employee Benefits	\$11,842,325	\$13,356,447	\$14,127,507
Debt Service	\$6,407,962	\$6,831,540	\$6,791,580
Interfund Transfer	\$142,197	\$171,400	\$117,000
Sub-total	\$18,392,484	\$20,359,387	\$21,036,087
TOTAL GENERAL FUND			
BUDGET APPROPRIATIONS	\$47,637,299	\$52,530,811	\$54,317,543



Estimated 2026-27 Appropriation Changes from Contractual Obligations

	<u>2025-26</u>	<u>2026-27</u>	
Salaries	\$23,039,287	\$23,888,250	3.7%
FICA	1,777,200	1,891,170	6.4%
TRS	1,844,817	1,844,817	0.0%
ERS	884,343	902,565	2.1%
Health/Dental	<u>8,394,614</u>	<u>9,066,183</u>	8.0%
	\$35,940,261	\$37,592,985	4.6%
BOCES	3,952,091	4,299,033	8.8%
Debt Service	<u>6,831,540</u>	<u>6,791,580</u>	-0.6%
	\$46,723,892	\$48,653,598	4.2%



Estimated 2026-2027 Revenues

	<u>2025-26</u>	<u>2026-27</u>	
State operating aid	\$18,247,095	\$19,939,403	9.3%
State building aid	<u>4,711,999</u>	<u>4,502,356</u>	-4.4%
Total state aid	22,959,094	24,441,759	6.5%
Tax Levy	25,305,116	26,062,808	2.99%
Miscellaneous	1,311,972	1,580,965	20.5%
Appropriated FB	<u>2,954,628</u>	<u>2,232,011</u>	-24.5%
Total Budget	\$52,530,810	\$54,317,543	3.4%



Tax Cap Calculation

2025-26 Tax Levy (\$25,305,116 + \$2,026 reserve)	25,307,142	
Tax Base Growth Factor	1.0058	
	\$25,453,923	
2025-26 capital exemptions	-1,349,850	
Adjusted Prior Year Tax Levy	\$24,104,073	
Allowable Levy Growth Factor (lesser of CPI or 2%)	1.02	
Tax Levy Limit (to NYSOSC b4 3/1/2026)	\$24,586,155	
2026-27 capital exemptions	+1,476,653	
2026-27 Maximum allowable tax levy	\$26,062,808	2.99%
	\$757,692	

Estimated 2026-27 Tax Bill

Full Market Value (0.5526 equalization rate)	250,000
Total Assessed Value	138,150
2026-27 Tax Rate (weighted average)	<u>33.946066</u>
Taxable Assessed Value	4,689.65
2025-26 Basic STAR Savings	<u>(614.00)</u>
2026-27 Est. School Tax	4,075.65
Projected School Tax Increase from 2025-26	+136.67



Comparison of Recent Budgets

Dates	Budget Increase	Tax Levy Increase	Weighted Average Tax Rate Increase
2020-21	1.03%	2.62%	2.06%
2021-22	2.38%	1.33%	1.14%
2022-23	5.95%	2.01%	1.46%
2023-24	6.48%	2.42%	0.34%
2024-25	6.34%	4.02%	2.81%
2025-26	5.08%	2.69%	2.79% ¹
2026-27 ²	3.40%	2.99%	3.00%
Average	4.38%	2.58%	1.94%

¹Increased exemption amounts

²Assuming no change in property assessments

Interfund Transfer

The general fund budget includes a \$100,000 capital outlay to abate vinyl asbestos tile from Onondaga Hill Middle School.

Approximately 86.1% of the capital outlay expenditure will be reimbursed to the district in 2027-28 as NYS building aid.



Proposition II: Vehicle Purchase

One 66 passenger diesel	176,467
Two 66 passenger w/ luggage	182,098
One 30 passenger diesel	181,214
Interest expense (~4%)	88,889
<u>Approximate State Aid¹</u>	<u>-640,504</u>
Net cost to Local Taxpayers	170,261
Est. annual tax impact over 5 years	\$ 10.39
(\$250,000 full value assessment & Basic STAR)	

¹Buses are state aided at approximately 79%



Proposition III: Onondaga Free Library

- There will be a separate proposition to increase the levy for the Onondaga Free Library to \$194,758 which is an increase of \$5,673.



Proposition IV: Board of Education Candidates

One, Five-Year Term, July 1, 2026 - June 30, 2031

Incumbent: **Lisa O'Reilly**



Propositions

1. General Fund Budget
 2. Vehicle Purchase
 3. Onondaga Free Library Proposition
 4. One Board Of Education Seat
- U.S. citizen at least 18 years of age and a resident of the district for 30 days prior to May 19, 2026





**2026-2027 BUDGET VOTE
TUESDAY, MAY 19, 2026
7:00 am to 9:00 pm
WESTHILL HIGH SCHOOL
AUDITORIUM FOYER**

**ABSENTEE BALLOTS MUST BE RECEIVED NO LATER THAN
5:00 PM**

As a result of enhanced security procedures at the high school, **ALL VOTERS** are required to use the **GRAND AVENUE ENTRANCE**.

The District will be using the optical scanning machines as required by law. These are the same machines used in the primaries and general elections.

