



A Publication of the Westhill Central School District

May 2026

PROPOSED 2026-2027 SCHOOL BUDGET

Dear District Residents:

Westhill Central School District residents will vote on May 19th on a proposed \$54.3 million 2026-27 budget that maintains all current programs and staffing while moving forward with the district's strategic plan. The proposed tax levy increase is 2.99%, which is equal to the tax cap. Over the last 10 years our average tax levy increase has been 2.44%. Because of increased assessments, the full value tax rate during this same period has decreased 4% per year. Actual tax rate increases are not available until August, but we are hopeful that it will be less than 3%.

The 2026-27 budget proposal would authorize expenditures up to \$54,317,543. This is a 3.4% increase from the current year budget of \$52,530,811. In summary, the 2026-27 budget can be broken down as follows:

| Component | 2026-27 | % of budget | 2025-26 | % 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 | <u>11,472,590</u> | 21.1% | <u>11,262,211</u> | 21.4% |
| | \$54,317,543 | | \$52,530,811 | |

Because the legislature didn't adopt the New York State budget prior to April 20th, the district estimated state aid at \$24,441,759 in anticipation that Westhill's foundation aid will continue to be fully funded. Similar to what we are all experiencing at home, the district continues to face sharply increasing operational costs, particularly in the areas of health insurance and energy. Despite these financial pressures, we are committed to preserving the high quality education that our community has been accustomed to and that our students deserve. The proposed 2026-27 budget maintains all current programs and opportunities for students.

On April 6th, the Board of Education approved a large capital project to be put forth to the voters on June 11th. This initiative, focused on enhancing our learning environments and infrastructure, is a key component of our long-term vision for the district. Inside this newsletter are additional details on what's being proposed.

We continue to focus on building a culture of continuous improvement that provides multiple opportunities for all students to explore their interests and prepares them for their future. Thank you once again for your continued support of the Westhill Central School District's budget development process. We certainly appreciate the investment that each of you make in the education and future of each individual Westhill student.

Your Board of Education

PUBLIC HEARING

Tuesday, May 12, 2026
6:00 PM
Westhill High School
Library

BUDGET VOTE

Tuesday, May 19, 2026
7:00 AM - 9:00 PM
Westhill High School
Auditorium Foyer
(Grand Avenue Entrance)

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2026-2027 School Budget Overview

SUMMARY OF EXPENDITURES

The total appropriation amount of the proposed 2026-2027 school budget is \$54,317,543.

| | | <u>Percentage of Budget</u> | | | | |
|----------------|-------------------|-----------------------------|----------------|----------------|----------------|----------------|
| | 2026-27 | 2026-27 | 2025-26 | 2024-25 | 2023-24 | 2022-23 |
| Administrative | \$ 4,435,904 | 8.2% | 8.0% | 8.2% | 8.6% | 8.9% |
| Program | 38,409,049 | 70.7% | 70.6% | 70.5% | 69.6% | 71.3% |
| Capital | <u>11,472,590</u> | 21.1% | 21.4% | 21.3% | 21.8% | 19.8% |
| | \$54,317,543 | | | | | |

SUMMARY OF REVENUES

The total estimated revenue amount of the proposed 2026-2027 school budget is \$54,317,543.

| | | <u>Percentage of Budget</u> | | | | |
|---------------------|------------------|-----------------------------|----------------|----------------|----------------|----------------|
| | 2026-27 | 2026-27 | 2025-26 | 2024-25 | 2023-24 | 2022-23 |
| State Operating Aid | \$19,939,403 | 36.7% | 34.7% | 35.4% | 34.8% | 31.6% |
| State Building Aid | <u>4,502,356</u> | 8.3% | 9.0% | 8.9% | 10.0% | 8.5% |
| Total State Aid | \$24,441,759 | 45.0% | 43.7% | 44.3% | 44.7% | 40.1% |
| Tax Levy | 26,062,808 | 48.0% | 48.2% | 49.3% | 50.4% | 52.4% |
| Miscellaneous | 1,580,965 | 2.8% | 2.5% | 2.7% | 2.5% | 2.4% |
| Appropriated Fund | <u>2,232,011</u> | 4.1% | 5.6% | 3.7% | 2.3% | 5.2% |
| Balance | \$54,317,543 | | | | | |

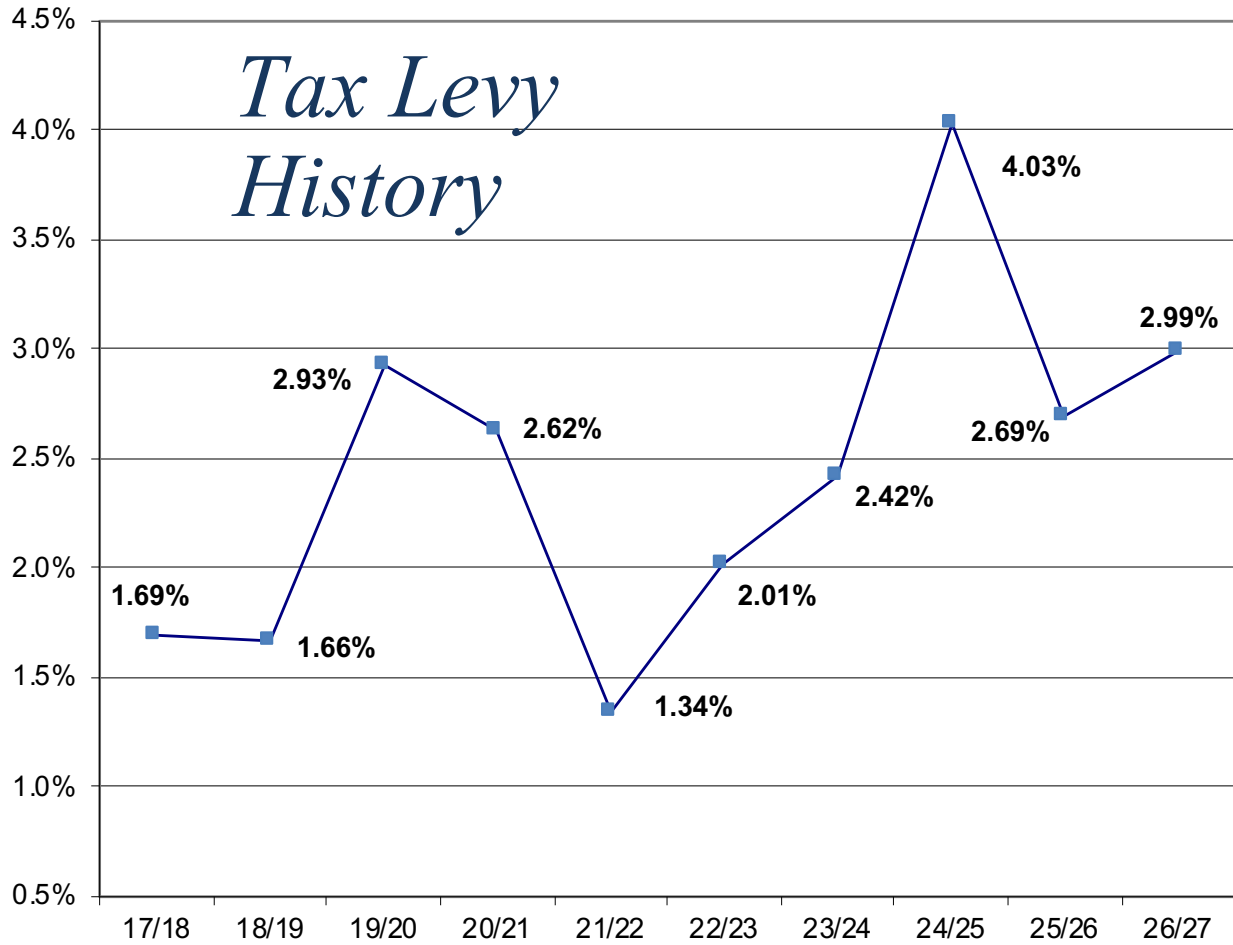
SUMMARY OF FUND BALANCE/RESERVES

The total estimated fund balance/reserves appropriated in the proposed 2026-2027 school budget is \$2,232,011. It includes \$100,000 to fund asbestos abatement at Onondaga Hill Middle School.

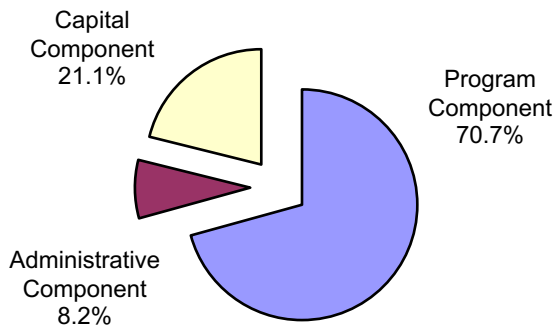
RESTRICTED FUND BALANCE

| | | |
|---------|-----------|--|
| 2024-25 | 3,233,050 | |
| 2023-24 | 3,228,764 | |
| 2022-23 | 3,223,671 | |
| 2021-22 | 3,220,495 | (\$500,000 to the liability/cyber reserve fund) |
| 2020-21 | 2,720,416 | (\$68,000 from unemployment and \$350,000 to the capital reserve fund) |

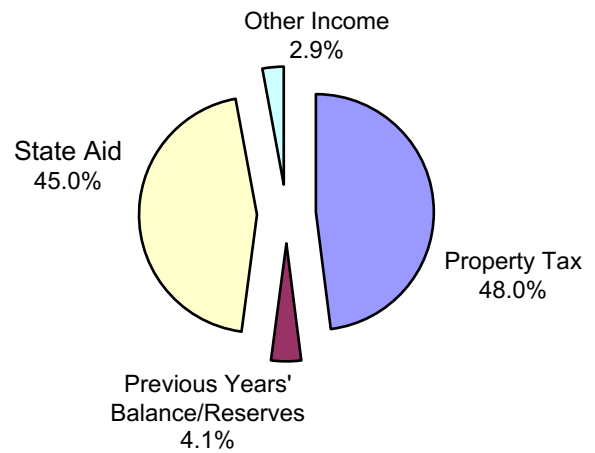
Tax Levy Changes



Expenditures by Component Category



Revenues by Funding Source



A detailed budget which includes the latest School District Report Card has been posted on the district's website. Copies may be obtained in either the District Office or in any school main office.

Budget Components

ADMINISTRATIVE COMPONENT

As defined by the New York State Education Department, the administrative component provides funding for the support services of the District. This component is comprised of those expenses which are associated with the Board of Education, Central Administration, Central Services and Supervision of Regular School.

| | Budget 2026-2027 | Budget 2025-2026 | Description |
|-------------------------------------|-----------------------------|-----------------------------|--|
| Board of Education | \$ 17,386 | \$ 16,682 | Costs associated with legal notices, clerk's salary, supplies, dues, appraisals and district meetings. |
| Central and Business Administration | \$ 856,553 | \$ 810,843 | Salaries for the Superintendent, Assistant Superintendent for Business Administration, clerical staff, district treasurer, payroll, accounts payable, expenses for tax collection, fiscal, audit and personnel services. |
| Central Services | \$ 622,777 | \$ 521,175 | Expenses associated with legal services, public information, data processing, insurance and BOCES administrative/rental charges. |
| Supervision-Regular School | \$ 1,584,305 | \$1,582,172 | Salaries for the Assistant Superintendent for Curriculum and Instruction, principals, assistant principals, Superintendent for Buildings & Grounds, Transportation Supervisor and office support staff in all buildings. Expenses for office supplies, postage and contractual services. |
| Fringe Benefits | \$ 1,354,883 | \$ 1,284,371 | Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees. |
| Total | \$ 4,435,904 | \$ 4,215,243 | |

CAPITAL COMPONENT

As defined by the New York State Education Department, the capital component is comprised of those expenses which are associated with the operation and maintenance portions of the budget. Also included in this component is debt service.

| | Budget 2026-2027 | Budget 2025-2026 | Description |
|-----------------------------|-----------------------------|-----------------------------|--|
| Operations/Maintenance | \$ 3,740,756 | \$ 3,601,240 | Salaries for custodial staff, maintenance/grounds staff, building supplies, utilities, alarm and security services, plant maintenance and contracted services. |
| Assessments and Tax Refunds | \$ 35,000 | \$ 25,000 | Assessments for water and sewers; tax refunds. |
| Debt Service | \$ 6,791,580 | \$ 6,831,540 | Principal and interest payments; cash flow borrowing. |
| Capital Outlay | \$ 100,000 | \$ 100,000 | Asbestos abatement at Onondaga Hill Middle School. |
| Fringe Benefits | \$ 805,254 | \$ 704,431 | Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees. |
| Total | \$ 11,472,590 | \$11,262,211 | |

Budget Components

PROGRAM COMPONENT

As defined by the New York State Education Department, the program component is generally the largest portion of the district budget. The items contained in this component represent the expenses for general instruction, special education, BOCES instructional programs, curriculum and staff development. In addition, pupil support services such as guidance, library, health, co-curricular, interscholastic and transportation are included in this component.

| | Budget 2026-2027 | Budget 2025-2026 | Description |
|--------------------------------|---------------------|---------------------|---|
| Teaching - Regular School | \$ 12,608,604 | \$ 12,576,255 | Salaries for teachers, teaching assistants, aides, and substitutes as well as allocations for supplies, equipment, teacher inservice, contractual, legal and BOCES services, including high school summer school. |
| Special Education | \$ 6,766,451 | \$ 6,444,991 | Salaries for special education teachers, teaching assistants, supplies, special tuitions, contractual and BOCES services. |
| Instructional Support Programs | \$ 4,316,011 | \$ 4,078,811 | Library-Media, Technology, Guidance, Health, Psychologist, Co-Curricular/Interscholastic, BOCES services and Community Census. |
| Transportation Services | \$ 2,750,614 | \$ 2,585,657 | Salaries for dispatcher, drivers, mechanics, equipment, supplies, fuel, contracted repair/maintenance and BOCES services. |
| Fringe Benefits | \$ 11,967,369 | \$ 11,367,643 | Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active and retired employees. |

Total Program Component \$38,409,049 \$37,053,357

TOTAL BUDGET \$54,317,543 \$52,530,811

REVENUE SUMMARY FOR 2026-2027

| Category | 2026-2027 | 2025-2026 | Difference |
|--|----------------------|----------------------|---------------------|
| Basic State Aid (Foundation Aid) | \$ 14,005,556 | \$ 13,129,224 | \$ 876,332 |
| State Aid - High Cost Aid | 872,983 | 430,961 | 442,022 |
| State Aid - Building Aid | 4,502,356 | 4,711,999 | -209,643 |
| State Aid - BOCES Aid/Transportation Aid | 4,887,991 | 4,686,910 | 201,081 |
| County Sales Tax Distribution | 80,000 | 70,000 | 10,000 |
| Other Income | 1,673,838 | 1,241,973 | 431,865 |
| Appropriated Fund Balance | 2,232,011 | 2,954,628 | - 722,617 |
| Property Tax Levy & Local Library | 26,062,808 | 25,305,116 | 757,692 |
| TOTAL REVENUES | \$ 54,317,543 | \$ 52,530,811 | \$ 1,786,732 |

Profile of Nominees

KATE CARRUTH

Kate Carruth is a 1999 graduate of Westhill Central Schools. She holds a Bachelor's Degree from Siena College and a Master's Degree in Education from LeMoyne College.

Kate taught French at Corcoran High School in the Syracuse City schools; and then for seven years at Onondaga Hill Middle School in our Westhill district. Kate served on the Board of Directors for Bellevue Heights Nursery School for five years; and, most recently, she worked with the CNY Book Buddies program sponsored by the United Way for three years.

She has also served as a community and parent volunteer for many organizations in Central New York, including at each of the four Westhill schools.



Kate and her husband, Bryant, have lived in the district since 2013 and have three children: Jack (age 15), Will (age 13) and Abby (age 11). The Westhill schools and community are incredibly important to Kate. Her experiences as a student, teacher and parent in the Westhill district provide a unique breadth of knowledge and perspective that she believes would serve the Board and the Westhill community well. These perspectives have fostered a genuine love for this community where she would be honored to serve as a member of the Board of Education. If elected to this position, Kate aims to be an advocate for students, as well as the community, while working with the rest of the Board to continue to improve our students' educational and extracurricular experiences.

Profile of Nominees

SEAN FINNERTY



Dear Friends & Neighbors,

My name is Sean Finnerty, and I have decided to run for the open Westhill Board of Education position to ensure the children of our community continue to have the opportunities to thrive academically and personally.

My priorities are clear and I believe they represent the thinking of us all:

1. Prepare our students for a rapidly changing world.
2. Exercise fiscal responsibility on behalf of the taxpayers by making budget decisions that maximize resources for the classroom.
3. Bring pillars of our district closer together.
(Community, Parents, Students and Staff)

My wife Tara and I chose our current home on Bronson Road 20 years ago specifically because it was in the Westhill School District. We raised our two sons here. Sean ('24) is a sophomore at Clarkson majoring in Engineering & Management and is a member of the Men's Swimming & Diving team. Ryan ('27) is actively looking at schools as he heads into his senior year of high school and plays hockey & baseball for the district.

Professionally, I am the President of NY Bus Sales where I have worked for 28 years. My work has brought me to almost every Upstate NY school district over the years, so I have seen and know just how special Westhill is. I have also worked closely with the New York State Education Department, New York State Office of General Services, and New York State Department of Transportation on ~ \$5.6 billion worth of contracts throughout my career.

I was going to run for the Westhill BOE several years ago, but my boys were young and I wanted to spend every second I could with them, still do. Back then I told myself "someday". Well, "someday" has a tendency to become "never", and I don't want any regrets so I'm taking my shot.

As a board member, I will listen, ask questions, and work to support our staff and students so they can be successful. I respectfully ask for your support and your vote on Tuesday, May 19th.

Profile of Nominees

OLIVIA WATSON

Olivia Watson is currently completing her bachelor's degree at the State University of New York at Oswego, with graduation anticipated in December 2026. Her path through higher education has been non-traditional, shaped by years of coursework and continued learning while building her career and raising a family. This experience has reinforced her belief in lifelong learning and the importance of meeting students where they are on their own educational journeys.



Olivia Watson is a Development Manager at the Rescue Mission Alliance, where she focuses on building community and corporate partnerships that support critical services for individuals and families in Central New York.

Her professional background also includes work with the YMCA, where she developed strong relationships with families, youth, and community leaders. Her career has centered on collaboration, fundraising, and strengthening communities. Olivia brings hands-on experience in managing resources, building sustainable funding strategies, and working collaboratively to make thoughtful, community-centered decisions.

Olivia is deeply engaged in the Syracuse community through her professional and volunteer work. She has partnered with local organizations and school leadership, including within the Westhill School District, to support youth and families.

Olivia was born in Canandaigua, New York. She has been a resident of the Westhill Central School District since 2022. She has a son who is currently enrolled in the district.

Olivia enjoys hiking, taking on (and often juggling) home improvement projects, and spending quality time with her family.

Olivia is running for the Board of Education because she believes strong schools shape not only academic success, but the character and well-being of children. After moving to Syracuse in 2022, she intentionally chose the Westhill School District after experiencing its leadership and values firsthand through her work in the community. As a parent, she has seen her son thrive in a nurturing environment where educators focus on the whole child supporting both academic and social-emotional growth. She is committed to supporting educators, strengthening community partnerships, and ensuring every student feels seen and supported while also bringing a strong focus on responsible budgeting, transparency, and thoughtful governance in service of the entire community.

Propositions

General Budget

Yes No

Shall the Board of Education of the Westhill Central School District in the Towns of Geddes and Onondaga be authorized to expend the sum of \$54,317,543 as general fund appropriations for the 2026-27 school year and to levy the necessary tax?

Vehicle Purchase Proposition

Yes No

Shall the Board of Education of the Westhill Central School District be authorized to purchase and finance two (2) 66-passenger diesel school buses with luggage compartments, one (1) 66-passenger diesel school bus, and one (1) 28-passenger diesel school bus, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$725,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$725,000, shall be issued.

Onondaga Free Library Proposition

Yes No

Shall the Westhill Central School District levy and collect a tax, pursuant to Section 259 of the Education Law of the State of New York, in the sum of \$194,758 (which is an increase of \$5,673 from the levy currently in effect from 2025-26 in the sum of \$189,085) for the continuing support and maintenance of the free library services offered to district residents by the Onondaga Free Library historically supported by the Westhill Central School District?

Board of Election Seat

This year, there is one five-year term Board of Education seat on the ballot. Kate Carruth, Sean Finnerty and Olivia Watson have filed the necessary petitions to be placed on the ballot. As of the date of this publication, no other petitions have been filed. Deadline to file a petition was April 20, 2026.

Board of Education Eligibility Requirements

Generally, school board candidates must be a U.S. citizen, at least 18 years old, a qualified voter in the school district and able to read and write. They must be a resident of the district continuously for one year before the election. They cannot be employed by the board on which they will serve or live in the same household with a family member who is also a member of the same school board.

Absentee Ballots

If a qualified voter needs to have an absentee ballot mailed to them, a completed application form must be submitted to the District Clerk prior to 5:00 pm on Tuesday, May 12, 2026. If a resident does not need the ballot mailed to them, the completed application form must be submitted to the District Clerk by 5:00 pm on Tuesday, May 19, 2026. Any questions should be directed to Laurie Lowe, District Clerk, at 315-426-3272.

Voter Qualifications

As stipulated by New York State Law, the following qualifications must be met in order to vote:

1. You must be a citizen of the United States;
2. You must be at least eighteen years of age; and
3. You must be a resident of the district for at least thirty (30) days prior to May 19, 2026.



PROPOSED CAPITAL IMPROVEMENT PROJECT

Dear District Residents:

Defining the educational program is the priority of any school board. Another major responsibility of a school board is to maintain its facilities in a cost-effective manner. A school district must plan for the future of its facilities by reviewing the conditions of existing facilities, assessing enrollment projections, programs, space and land and site needs.

In August of 2024, the district began a process to plan for the future of our facilities. As part of this process, a Facilities Planning Committee was formed to review our short and long-range building and grounds needs and make recommendations to the Board of Education. That review included an assessment of needs at all school buildings, as well as the former St. Ann's property and buildings. From this process, the Board looked at a multi-phase approach for facility improvement as the most responsible and financially prudent method of improving our school buildings.

On April 6, 2026, the Board adopted a resolution to place its capital project plan before the voters. In this project the Board of Education set priorities designed to improve our students' learning environments, a key step toward realizing the district's strategic plan. It includes: the creation of UPK classrooms as mandated by NYS in 2028-29 at Walberta Park, upgrading the physical education facilities at OHMS, work at the high school's main field (resurface track and replace synthetic field turf), construction of a new bus garage and bus parking on the former St. Ann's property, and other building safety improvements and infrastructure needs across the district.

The referendum is divided into two propositions: Proposition 1 is the base project addressing the Facilities Committee's priorities which would have no tax rate increase, and Proposition 2 which is primarily HVAC work at Cherry Road Elementary School and Onondaga Hill Middle School which would bring with it a tax rate increase. Proposition 2 is contingent upon Proposition 1 passing.

Unfortunately, the timeline does not allow this capital project vote to occur at the May 19th Budget Vote. All new bus garage projects now require pre-review approval by NYSED facilities planning. The bus garage project was submitted to NYSED on September 16, 2025 and the district received pre-review approval on February 23, 2026, affirming its eligibility for building aid. The SEQRA process required an additional thirty days, and the referendum date required another forty-five days after that.

The Westhill School District continually strives to provide our students with quality educational programs in a safe and healthy environment, while balancing its fiscal responsibilities to the community. The Board of Education is pleased that the majority of the funding support for this project is generated from state building aid. In addition, to minimize the tax rate impact, the local funding for the project coincides with the retirement of debt from the Cherry Road expansion. As you will read in this newsletter, the areas listed by building are critical to the infrastructure, program, and space needs of our buildings and grounds. We urge you to ask questions and carefully read the following pages prior to voting on Thursday, June 11th. We thank you for your consideration of this project.

Your Board of Education,
Mr. Andrew Starowicz, President
Mr. Christopher Haigney
Ms. Kelly Ristoff Coholan

Mrs. Lisa O'Reilly, Vice President
Mr. Andrew Hunter

INFORMATIONAL MEETING AFTER BUDGET PRESENTATION

Tuesday, May 12th
Westhill High School
Library

INFORMATIONAL MEETING

Thursday, May 28th
5:30 PM
Westhill High School
Library

PUBLIC HEARING

Tuesday, June 2nd
6:00PM
Westhill High School
Library

PROJECT VOTE

Thursday, June 11th
7:00AM - 9:00PM
Westhill High School
Auditorium Foyer
(Grand Avenue
Entrance)

Project

SCOPE OF WORK

Proposition I - \$48,000,000

(No tax rate increase, due to expiring debt)

WESTHILL HIGH SCHOOL

*Corridor roof replacement
Condensing boiler replacement
Mechanical control upgrades
Exterior lighting upgrades*

WALBERTA PARK ELEMENTARY SCHOOL

*New UPK Classrooms (NYS Mandate)
Condensing boiler replacement
Mechanical control upgrades*

BUS GARAGE & BUS PARKING

*New bus garage and bus parking
Training room (formerly St. Ann's church)
Demolish rectory and old bus garage to increase parking at Westhill HS, improve traffic flow to and from Grand Ave. and create the future potential for another practice field.*

STADIUM

*Turf field replacement
Track resurfacing
Stadium lighting upgrade to energy efficient LED
Scoreboard
Lacrosse safety netting & shot clocks
Batting cage (baseball/softball)*

ONONDAGA HILL MIDDLE SCHOOL

*Update existing gymnasium including new floor
Condensing boiler replacement
Mechanical control upgrades
Exterior lighting upgrades
Partial roof and siding replacement*

MISCELLANEOUS

Relocate District Offices to St. Ann's School to make room for UPK classrooms at Walberta Park

Proposition II - \$25,850,000

(+\$129/year for 15 years on a \$250,000 home with a BASIC STAR exemption)

CHERRY ROAD ELEMENTARY SCHOOL

*Energy efficient hot water boiler system
(to replace existing steam boiler system)
Air conditioning north and central wings
Mechanical control upgrades*

ONONDAGA HILL MIDDLE SCHOOL

Air conditioning entire building

BOARD OF EDUCATION
 Westhill Central School District
 400 Walberta Road
 Syracuse, New York 13219-2214

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 Andrew Hunter
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 Kelly Ristoff Coholan

The Westhill Central School District does not discriminate on the basis of age, color, religion, creed, disability, marital status, veteran status, national origin, sex or race in its employment practices or educational programs.

The total tax levy (the amount raised by the taxpayers of the district) for the proposed 2026-27 school budget is \$26,062,808. This amount increased by \$757,692, or 2.99% over last year. This increase is equal to the district's "tax levy limit". For the past ten years, the average annual tax levy has increased 2.25% per year. The tax levy is one of the factors in determining the tax rate.

Estimated Tax Rate

In addition to the tax levy, final town assessments and the state equalization rates are required to finalize the tax rate. This information is not received by the school district until after the budget vote. Therefore, the tax rate information shown below is estimated based on the assumptions listed. The final tax rates are set by the Board of Education in August. The tax rate is the individual rate per thousand of assessed value that appears on the tax bill.

| Estimated Total Annual Dollar Change for a Home Assessed at \$100,000 | | | |
|---|-------------------|------------------------|-------------------|
| Town of Geddes | | Town of Onondaga | |
| Total Annual \$ Change | Tax Rate % Change | Total Annual \$ Change | Tax Rate % Change |
| * \$103.41 | 3.00% | \$74.20 | 3.00% |
| ** \$110.30 | | \$63.01 | |

* Basic STAR exemption - \$644 Geddes & \$618 Onondaga¹ ** Enhanced STAR exemption - \$1,792¹

Above chart uses equalization rates similar to 2025-2026 and assumes no increase in total assessed value. Actual tax rates will vary after equalization rates and assessments are finalized in August.

¹Please be advised that the maximum STAR savings is calculated by the NYS Department of Taxation and Finance, <http://www.tax.ny.gov/pit/property/star/max-savings/school-district/sd31>.