

PROPOSED 2025-2026 SCHOOL BUDGET

Dear District Residents:

Westhill Central School District residents will vote on May 20th on a proposed \$52.5 million 2025-2026 budget that maintains all current programs and staffing while moving forward with the district's strategic plan. The proposed tax levy increase is 2.7%, which is equal to the tax cap. Over the last 10 years our average tax levy increase has been 2.3%. The annual average full value tax rate during this period decreased by 3%. Actual tax rate increases are not available until August, but we are hopeful that it will be less than 2.7%.

The 2025-26 budget proposal would authorize expenditures up to \$52,530,811. This is a 5.1% increase from the current year budget of \$49,991,824. In summary, the 2025-26 budget can be broken down as follows:

| Component | 2025-26 | % of budget | 2024-25 | % of budget |
|----------------|-------------------|-------------|-------------------|-------------|
| Administrative | \$ 4,215,243 | 8.0% | \$ 4,094,237 | 8.2% |
| Program | 37,053,357 | 70.6% | 35,236,470 | 70.5% |
| Capital | <u>11,262,211</u> | 21.4% | <u>10,661,117</u> | 21.3% |
| | \$52,530,811 | | \$49,991,824 | |

Because the legislature didn't adopt the New York State budget prior to April 21st, the district estimated state aid at \$22,959,094 in anticipation that Westhill's foundation aid will continue to be fully funded. The proposed 2025-26 budget maintains all current programs and opportunities for students.

The Board of Education is currently in the planning stages of a large capital project. A facilities committee was created to address and plan for short and long term needs of the district. Over the course of the school year they have provided input on all of our school buildings, the St. Ann's property and transportation center. The goal is to create the scope of work for the project over the next few months and bring it to the community for a vote this coming fall.

As we work through the first full year with a Strategic Plan, we are excited about the direction that the District is heading as we continue to evolve and innovate in order to prepare our students for an ever-changing world. By continuing to reflect and refine our systems, processes, and practices in an effort to achieve better outcomes for our students, Westhill continues to be a leader in the region and throughout the State.

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 13, 2025

6:00 PM

Westhill High School
Library

BUDGET VOTE

Tuesday, May 20, 2025

7:00 AM - 9:00 PM

Westhill High School
Auditorium Foyer
(Grand Avenue Entrance)

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2025-2026 School Budget Overview

SUMMARY OF EXPENDITURES

The total appropriation amount of the proposed 2025-2026 school budget is \$52,530,811.

| | | | <u>Percentage of Budget</u> | | | |
|----------------|-------------------|----------------|-----------------------------|----------------|----------------|----------------|
| | 2025-26 | 2025-26 | 2024-25 | 2023-24 | 2022-23 | 2021-22 |
| Administrative | \$ 4,215,243 | 8.0% | 8.2% | 8.6% | 8.9% | 8.9% |
| Program | 37,053,357 | 70.5% | 70.5% | 69.6% | 71.3% | 71.5% |
| Capital | <u>11,262,211</u> | 21.4% | 21.3% | 21.8% | 19.8% | 19.6% |
| | \$52,530,811 | | | | | |

SUMMARY OF REVENUES

The total estimated revenue amount of the proposed 2025-2026 school budget is \$52,530,811.

| | | | <u>Percentage of Budget</u> | | | |
|---------------------|------------------|------------------|-----------------------------|----------------|----------------|----------------|
| | 2025-26 | 2025-2026 | 2024-25 | 2023-24 | 2022-23 | 2021-22 |
| State Operating Aid | \$18,247,095 | 34.7% | 35.4% | 34.8% | 31.6% | 29.6% |
| State Building Aid | <u>4,711,999</u> | 9.0% | 8.9% | 10.0% | 8.5% | 8.4% |
| Total State Aid | 22,959,094 | 43.7% | 44.3% | 44.7% | 40.1% | 38.0% |
| Tax Levy | 25,305,116 | 48.2% | 49.3% | 50.4% | 52.4% | 54.4% |
| Miscellaneous | 1,311,973 | 2.5% | 2.7% | 2.5% | 2.4% | 2.0% |
| Appropriated Fund | <u>2,954,628</u> | 5.6% | 3.7% | 2.3% | 5.2% | 5.6% |
| Balance | \$52,530,811 | | | | | |

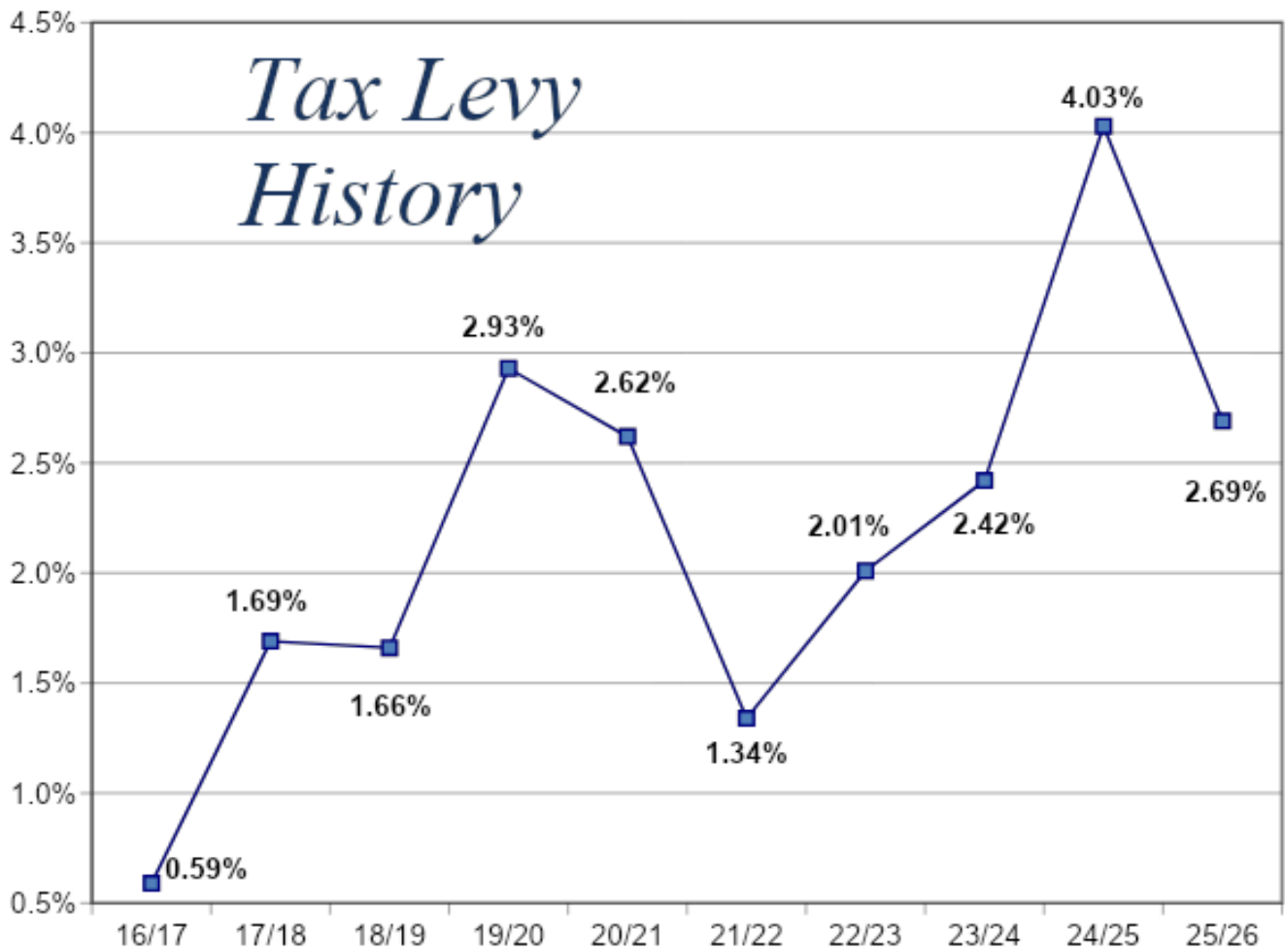
SUMMARY OF FUND BALANCE/RESERVES

The total estimated fund balance/reserves appropriated in the proposed 2025-2026 school budget is \$2,954,628. It includes \$100,000 to fund asbestos abatement at Onondaga Hill Middle School.

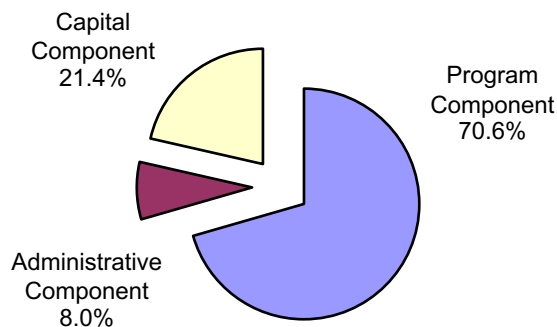
RESTRICTED FUND BALANCE

| | | |
|---------|-----------|--------------------------------------------------------------------------|
| 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) |
| 2019-20 | 2,438,207 | (\$1,111,902 appropriation from the capital and liability reserve funds) |

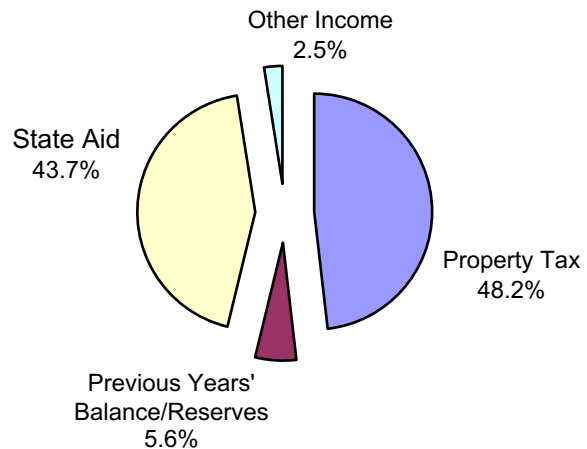
Tax Levy Changes



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 2025-2026 | Budget 2024-2025 | Description |
|-------------------------------------|-----------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Education | \$ 16,682 | \$ 16,088 | Costs associated with legal notices, clerk's salary, supplies, dues, appraisals and district meetings. |
| Central and Business Administration | \$ 810,843 | \$ 803,340 | 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 | \$ 521,175 | \$ 503,168 | Expenses associated with legal services, public information, data processing, insurance and BOCES administrative/rental charges. |
| Supervision-Regular School | \$ 1,582,172 | \$ 1,534,367 | 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 | \$ 1,284,371 | \$ 1,237,275 | Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees. |
| Total | \$ 4,215,243 | \$ 4,094,238 | |

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 2025-2026 | Budget 2024-2025 | Description |
|-----------------------------|-----------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operations/ Maintenance | \$ 3,601,240 | \$ 3,401,237 | Salaries for custodial staff, maintenance/grounds staff, building supplies, utilities, alarm and security services, plant maintenance and contracted services. |
| Assessments and Tax Refunds | \$ 25,000 | \$ 25,000 | Assessments for water and sewers; tax refunds. |
| Debt Service | \$ 6,831,540 | \$ 6,492,610 | Principal and interest payments; cash flow borrowing. |
| Capital Outlay | \$ 100,000 | \$ 100,000 | Asbestos abatement at Onondaga Hill Middle School. |
| Fringe Benefits | \$ 704,431 | \$ 642,270 | Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active employees. |
| Total | \$ 11,262,211 | \$ 10,661,117 | |

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 2025-2026 | Budget 2024-2025 | Description |
|--------------------------------|---------------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Teaching - Regular School | \$ 12,576,255 | \$ 12,116,387 | 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 | \$ 6,444,991 | \$ 5,870,308 | Salaries for special education teachers, teaching assistants, supplies, special tuitions, contractual and BOCES services. |
| Instructional Support Programs | \$ 4,078,811 | \$ 3,924,855 | Library-Media, Technology, Guidance, Health, Psychologist, Co-Curricular/Interscholastic, BOCES services and Community Census. |
| Transportation Services | \$ 2,585,657 | \$ 2,484,968 | Salaries for dispatcher, drivers, mechanics, equipment, supplies, fuel, contracted repair/maintenance and BOCES services. |
| Fringe Benefits | \$ 11,367,643 | \$ 10,839,951 | Benefit costs to include retirement, FICA, health, dental, vision and unemployment insurances for active and retired employees. |

Total Program Component \$37,053,357 \$35,236,469

TOTAL BUDGET \$52,530,811 \$49,991,824

REVENUE SUMMARY FOR 2025-2026

| Category | 2025-2026 | 2024-2025 | Difference |
|------------------------------------------|----------------------|----------------------|---------------------|
| Basic State Aid (Foundation Aid) | \$ 13,129,244 | \$ 12,735,713 | \$ 393,511 |
| State Aid - High Cost Aid | 430,961 | 460,484 | -29,523 |
| State Aid - Building Aid | 4,711,999 | 4,439,521 | 272,478 |
| State Aid - BOCES Aid/Transportation Aid | 4,686,910 | 4,507,265 | 179,645 |
| County Sales Tax Distribution | 70,000 | 70,000 | 0 |
| Other Income | 1,241,973 | 1,280,139 | -38,166 |
| Appropriated Fund Balance | 2,954,628 | 1,857,012 | 1,097,616 |
| Property Tax Levy & Local Library | 25,305,116 | 24,641,690 | 663,426 |
| TOTAL REVENUES | \$ 52,530,811 | \$ 49,991,824 | \$ 2,538,987 |

Profile of Nominees

ANDREW STAROWICZ

Andy has been on the Westhill School District Board of Education for ten years, and he is running for his third five-year term. He grew up in the West Genesee School District and earned a certificate for teaching elementary school and literacy, and a Master of Science degree in Education from SUNY Cortland. He and his wife, Sarah, decided to settle in the Westhill School District because they wanted to raise a family in a small, close-knit community with reputable schools. The move exceeded all of their expectations, and they have lived in the district for the last twenty-two years, raising their four children: Hannah (age 21), Emmet (age 20), Avery, (age 17) and Fiona (age 15). Andy is employed at the Jamesville-DeWitt Central School District as a sixth grade language arts and science teacher.



He has worked at the J-D middle school for twenty-three years and been an active member within the school community, serving on the school's Building Level Team, Cabinet Committee, Technology Committee, and ELA Department Chair (5th and 6th grade). He has also led workshops at the annual J-D Community Parent Forum and delivered a presentation at the New York State Reading Association's annual conference in New York City. Andy has also had the pleasure of teaching third/fourth grade in Westhill's Summer Elementary Literacy Program for ten years from 2002 to 2012. He is very active within the Westhill community and coaches youth lacrosse. He also volunteers for various school programs, including Readers From Birth, the Westhill Educational Foundation, and activities sponsored by WEST.

With schools and a new generation of students facing increasing demands and the lack of funding to support them, Andy's first-hand, personal experience as a teacher currently dealing with these issues and as a parent with children experiencing new requirements makes him a strong and informed advocate for parents, students, and residents of the district. He is committed to maintaining and even helping to surpass the standards of excellence that define the Westhill School District, despite these challenging times. Andy would welcome the opportunity to demonstrate his dedication to education and the Westhill School District by offering an experienced, qualified, and relevant perspective to the Board of Education.

EDWARD MCLAUGHLIN

Edward McLaughlin was born in Syracuse and has been a resident of the Westhill Central School District since 2005. He was employed with the Westhill Central School District as a school bus driver from 2004-2022. Prior to working at Westhill, Ed was a business owner from 1993-2003, a Syracuse City Policeman from 1973-2003 (retired). Ed is a "blue water" Vietnam Veteran (1966-1968). Ed is a 1966 graduate of Corcoran High School. He has two adult children, Maura and Owen (deceased), as well as a grandson, Callum McLaughlin (age 9) who attends Cherry Road School. Ed enjoys gardening, as well as history.



He was a commissioner of education for the Syracuse City School District from 1998-2002. Within the community, he is involved in the Christopher Columbus Monument Corp./Saving our Heritage, GOP politics, Brandon Williams campaign, as well as Holy Family Church/ Knights of Columbus.

Ed is seeking office because he considers the Westhill Board members to be ambassadors for the Westhill District. He would like to reach out and form partnerships in all aspects of the communities of Central New York. In the distant past in many Syracuse City school board election campaigns, he has been endorsed and referred to as the "blue collar" school board member, for thinking of the marginalized students, of breaking the cycle of misery and of "thinking outside the box" and the proponent of blue collar careers. An idea that he explored with the Syracuse City School District, was high school level introduction of Future Farmers of America. This organization is located at Cornell University and has much to offer. In elementary school, introduction of 4-H. 4-H has over 100 years of experience in youth development in gaining a variety of life skills. He feels it is imperative to connect with these agencies/organizations. It has been stated that the difference between a politician and a statesman is that the politician thinks of the next election, while the statesman thinks of the next generation. Another adage he has used is that school board members/politicians can ride in the railroad-pullman car over tracks laid by others or a statesman school board member can ride over the horizon like Kit Carson exploring new ideas. It's your choice?

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 \$52,530,811 as general fund appropriations for the 2025-26 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 one (1) 66-passenger diesel school bus, one (1) 60-passenger diesel school bus with wheelchair, one (1) 30 passenger gasoline school bus and one (1) minivan, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$660,000, 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 \$660,000, shall be issued, and a tax is hereby voted to pay the interest on said obligations when due.

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 \$189,085 (which is an increase of \$5,507 from the levy currently in effect from 2024-25 in the sum of \$183,578) 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 Education Seat

This year, there are one Board of Education seat for a five-year term. Andrew Starowicz and Edward McLaughlin 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 is April 21, 2025.

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 13, 2025. 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 20, 2025. 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 20, 2025.

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

Non-profit Organization
U.S. Postage PAID
Permit No. 3523
Syracuse, New York

BOARD OF EDUCATION
Lisa M. O'Reilly, President
Andrew Starowicz, Vice President
Andrew Hunter
Christopher Haigney
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 2025-26 school budget is \$25,305,116. This amount increased by \$663,426, or 2.69% over last year. This increase is equal to the district's "tax levy limit". For the past ten years, the average annual tax levy increase has been less than 2.25%. 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 |
| * \$137.91 | 2.69% | \$151.95 | 2.69% |
| ** \$ 92.53 | | \$127.57 | |

* Basic STAR exemption - \$644 Geddes & \$652 Onondaga¹ ** Enhanced STAR exemption - \$1,796 Geddes & 1752 Onondaga¹

Above chart uses equalization rates similar to 2024-2025 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, <https://www.tax.ny.gov/pit/property/star/max-savings/>