



# 2024-2025 Budget Development



## Budget Hearing

## May 7, 2024

S7 E6

[www.amherstschoos.org](http://www.amherstschoos.org)



# Overview

- Amherst CSD Mission
- 2024-25 Proposed Budget
- Projected Property Tax Rate
- Contingency Budget Information
- Budget Vote and Board Member Election
- Electronic Voting and Feedback Survey
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- Vote Details



## **Amherst CSD Mission**

***To prepare all students to excel in a dynamic world through the development of their abilities to reason, solve problems, apply knowledge, communicate and collaborate effectively.***



## 2024-25 Proposed Budget

- Property Tax Levy - tax cap compliant increase of 2.11% using Tax Base Growth Factor of 1.0007, CPI maximum of 2.0%, and allowable capital exclusions of \$863,407.
- State Aid
  - Overall increase of \$1.458M, or 5.3%, as per April Legislative budget.
  - Foundation aid increase of \$1.4M to a total of \$18M.
  - Expensed based aid increases of \$57K (-\$400K building aid, +\$457K other aid categories).
  - Maintained additional UPK funding of \$378K to support full day programming.



## 2024-25 Proposed Budget, cont.

- Transfers – appropriation of reserves - \$206,788
  - Tax Certiorari Reserve - \$60,000
  - Unemployment Reserve - \$20,000
  - Debt Service Fund - \$126,788
- Fund Balance Allocation
  - \$1M to offset the contingency expenditure line

Total allocation of Fund Balance and Reserves - \$1,206,788  
*24 allocation was \$1,199,500)*

(2023-



## 2024-25 Proposed Budget, cont.

| REVENUES                          | Adopted 23-24       | Proposed 24-25      | % Change |
|-----------------------------------|---------------------|---------------------|----------|
| Total Property Tax Levy Allowable | \$39,466,028        | <b>\$40,296,810</b> | 2.11%    |
| Total State Aid                   | \$27,395,198        | <b>\$28,853,238</b> | 5.32%    |
| PILOTS                            | \$695,000           | <b>\$660,000</b>    | -5.04%   |
| County Sales Tax                  | \$4,300,000         | <b>\$4,550,000</b>  | 5.87%    |
| Community Education               | \$78,500            | <b>\$78,500</b>     | 0.00%    |
| Interest/Penalties Earnings       | \$257,500           | <b>\$474,500</b>    | 84.27%   |
| Other Revenues                    | \$2,146,274         | <b>\$2,665,164</b>  | 24.18%   |
| Total Misc Revenues               | \$7,477,274         | <b>\$8,428,164</b>  | 12.72%   |
| Transfers                         | \$199,500           | <b>\$206,788</b>    | 3.65%    |
| Appropriated Fund Balance         | \$1,000,000         | <b>\$1,000,000</b>  | 0.00%    |
| <b>Total Revenue</b>              | <b>\$75,538,000</b> | <b>\$78,785,000</b> | 4.30%    |



## 2024-25 Proposed Budget, cont.

- Personnel – Overall 3.67% increase, about \$1.27M, in contractual obligations.  
(Includes recent contract negotiations and proposed staffing changes.)
- Benefits –
  - ERS – rate of 15.2% (current is 13.1%), increase of \$204K.
    - About \$6K included in tax cap calculation as increase was over 2%.
  - TRS – rate of 10.02% (current is 9.76%), increase of \$47K.
  - Fica/Med - expected to increase about \$21K due to increased salary expenditures.
  - Health Insurance – budget of \$9M, budget increase of \$611K or 7.2%. Includes grant allocations and employee contributions.
  - Workers' Compensation – no increase.



## 2024-25 Proposed Budget, cont.

- General Support – Increase of 0.6%, about \$18K, due to:
  - Liability insurance premium
  - HR contract services
  - Misc increases for operations (auditing, postage, PD, materials and supplies, refuse, gasoline, etc.)
  - Maintain annual \$100K capital outlay project
  - Maintain contingency line of \$2M (offset by \$1M fund balance appropriation, yielding no impact to the taxpayers and \$1M from increased foundation aid)
- Instruction - Increase of 13%, about \$766K, due to:
  - Charter school tuition and health services payments
  - Athletic budget increase
  - Technology increases
  - SRO / building security



## 2024-25 Proposed Budget, cont.

- BOCES – Estimated increase of 5.2%, or \$264K due to several factors:
  - Special Ed tuition/service based on projected placements
  - Athletic membership dues increases
  - Misc increases of 3% based on updated participation
  - Continue technology replacement schedule, no budget increases needed
  - Reduce Capital Improvements as BOCES project payments are completed
- Transportation – Estimated increase of approximately 10%, or \$409K:
  - 8% estimated general increase (three year contract extension approved)
  - Added run to cover specific student needs
  - Increase contractual gasoline purchases due to high costs
- Debt Service – Anticipated decrease of about 5%, or \$306K



## 2024-25 Proposed Budget, cont.

- Staffing additions / changes - based on student enrollment and programming needs
  - Add
    - Grade 2 teacher - SDS
    - Grade 2 teacher assistant - SDS
    - Summer school programming - HS and MS  
(Elementary summer school funded with Title I grant)
  - Change
    - Title change from Repair Technician to Cyber Security Analyst - DO



## 2024-25 Proposed Budget, cont.

| <b>EXPENDITURES</b> | <b>Adopted 23-24</b> | <b>Proposed 24-25</b> | <b>% Change</b> |
|---------------------|----------------------|-----------------------|-----------------|
| Personnel           | \$34,613,928         | <b>\$35,883,466</b>   | 3.67%           |
| Benefits            | \$15,233,220         | <b>\$16,060,534</b>   | 5.43%           |
| General Support     | \$3,029,315          | <b>\$3,047,519</b>    | 0.60%           |
| Instruction         | \$5,858,596          | <b>\$6,624,717</b>    | 13.08%          |
| BOCES               | \$5,090,958          | <b>\$5,354,767</b>    | 5.18%           |
| Transportation      | \$4,009,258          | <b>\$4,417,772</b>    | 10.19%          |
| Debt Service        | \$5,702,725          | <b>\$5,396,225</b>    | -5.37%          |
| Contingency         | \$2,000,000          | <b>\$2,000,000</b>    | 0.00%           |
| <b>Total</b>        | <b>\$75,538,000</b>  | <b>\$78,785,000</b>   |                 |
| \$ Change           | \$7,238,000          | <b>\$3,247,000</b>    |                 |
| % Change            | 10.60%               | <b>4.30%</b>          |                 |



## 2024-25 Proposed Budget, cont.

| Tripartite Budget |              |                     |             |          |             |
|-------------------|--------------|---------------------|-------------|----------|-------------|
|                   | 2023-24      | 2024-25             | \$ Change   | % Change | % of Budget |
| <b>Admin</b>      | \$7,091,610  | <b>\$7,200,878</b>  | \$109,268   | 1.54%    | 9.14%       |
| <b>Capital</b>    | \$10,744,037 | <b>\$10,441,543</b> | -\$302,494  | -2.82%   | 13.25%      |
| <b>Program</b>    | \$57,702,353 | <b>\$61,142,579</b> | \$3,440,226 | 5.96%    | 77.61%      |
| <b>Total</b>      | \$75,538,000 | <b>\$78,785,000</b> | \$3,247,000 | 4.30%    | 100.00%     |

| Component Budget          |              |                     |             |          |             |
|---------------------------|--------------|---------------------|-------------|----------|-------------|
|                           | 2023-24      | 2024-25             | \$ Change   | % Change | % of Budget |
| <b>General Support</b>    | \$7,106,760  | <b>\$7,080,578</b>  | -\$26,182   | -0.37%   | 8.99%       |
| <b>Instruction</b>        | \$43,171,970 | <b>\$45,491,096</b> | \$2,319,126 | 5.37%    | 57.74%      |
| <b>Transportation</b>     | \$4,101,774  | <b>\$4,528,938</b>  | \$427,164   | 10.41%   | 5.75%       |
| <b>Employee Benefits</b>  | \$15,233,220 | <b>\$16,060,534</b> | \$827,314   | 5.43%    | 20.39%      |
| <b>Debt and Transfers</b> | \$5,924,276  | <b>\$5,623,854</b>  | -\$300,422  | -5.07%   | 7.14%       |
|                           | \$75,538,000 | <b>\$78,785,000</b> | \$3,247,000 | 4.30%    | 100.00%     |



## 2024-25 Proposed Budget, cont.

### **2024-25 Capital Outlay Project**

- Annual \$100,000 limit.
- Authorized by the voters as part of the overall budget.
- Building aid received the following year.
- Security enhancements and window film at Smallwood Drive Elementary School.

### **Our past projects:**

2023-24 - no project

2022-23 - Windermere Boulevard Elementary 3M window film and security enhancements

2021-22 - no project

2020-21 - Windermere Boulevard Elementary sidewalks and building hardware

2019-20 - Middle School Emergency Generator

2018-19 - Middle School/District Office Vestibule

2017-18 - Windermere Boulevard Elementary School Elevator

2016-17 - Smallwood Drive Elementary School Elevator

2015-16 - High School Vestibule

2014-15 - Middle School/District Office Entry Ramp



## 2024-25 Proposed Budget, cont.

### Overall 3 Year Budget Forecast

|                                | Adopted      | Projected           | Projected    | Projected    |
|--------------------------------|--------------|---------------------|--------------|--------------|
|                                | 2023-24      | 2024-25             | 2025-26      | 2026-27      |
| Projected Overall Revenues     | \$75,538,000 | <b>\$78,785,000</b> | \$78,702,129 | \$79,716,783 |
| Projected Overall Expenditures | \$75,538,000 | <b>\$78,785,000</b> | \$79,862,505 | \$81,934,440 |
| <b>Budget Surplus (Gap)</b>    | \$0          | <b>\$0</b>          | -\$1,160,376 | -\$2,217,657 |

*\*2025-26 and 2026-27 projections are estimates based on conservative long range planning, 0% increases to foundation aid, and cap compliant tax levies.*



## Projected Property Tax Rate

| <b>Tax Levy &amp; Projected Rate</b> | <b>Actual 2023-24</b> | <b>Projected 2024-25</b> | <b>Change</b>                                  |
|--------------------------------------|-----------------------|--------------------------|------------------------------------------------|
| Property Tax Levy                    | \$39,466,028          | <b>\$40,296,810</b>      | \$830,782                                      |
| Assessment                           | \$1,810,483,259       | <b>\$1,810,483,259</b>   | \$0 *- <i>updated assessment value pending</i> |
| Tax Rate per \$1,000                 | \$21.798615           | <b>\$22.257488</b>       | \$0.458873                                     |
|                                      |                       |                          | 2.11%                                          |

*\*Tax rate is estimated based on prior year assessment information provided by the Town of Amherst Assessor's Office. Actual rate will be set in August after the assessment rolls are finalized.*



## Contingency Budget Information

Contingent budget restrictions:

- Tax levy cannot be increased over prior year amount.
- Community members/organizations may not be permitted to use facilities or grounds without paying full operating and usage costs.
- No new equipment may be purchased.
- No non-essential maintenance may be performed.
- No capital expenditures outside of an emergency situation.
- No changes in salary for any non-unionized employees.
- Decrease from proposed budget of \$541,494.

|                                       | <b>ADOPTED</b> | <b>CONTINGENT</b> | <b>\$ Change</b> | <b>% Change</b> |
|---------------------------------------|----------------|-------------------|------------------|-----------------|
|                                       | <b>2023-24</b> | <b>2024-25</b>    |                  |                 |
| <b>Projected Overall Revenues</b>     | \$75,538,000   | \$78,243,506      | \$2,705,506      | 3.58%           |
| <b>Projected Overall Expenditures</b> | \$75,538,000   | \$78,243,506      | \$2,705,506      | 3.58%           |
| <b>Budget Surplus (Gap)</b>           | \$0            | \$0               |                  |                 |



## Budget Vote and Board Member Election

Proposition 1: Budget - \$78,785,000 with a 2.11% tax cap compliant increase in levy.

Board of Education Seats: - Three (3) Board of Education seats up for three year terms to end in June 2027.

Candidates are:

1. Gordon Crock
2. Lynn Errington (i)
3. JoAnne Kukoda-Elnicky
4. Paul Steimle (i)

*\*BOE Candidate biographies can be found in the Budget Newsletter and on the District website at [www.amherstschools.org](http://www.amherstschools.org).*



# Electronic Polls Books

## Electronic Poll Books

The Erie County Board of Elections will again provide tablet-style electronic poll books for use at the polls this year.

- Visit any table to sign in with a poll worker
- Provide your full name
- Poll worker will locate your name in the electronic book and turn the iPad toward you
- Sign with a provided stylus or your finger
- Receive your ballot!



## **NEW! Community Feedback Form**

### **SHARE YOUR THOUGHTS WITH US!**

We value your input! Please share your thoughts and feedback on our programming and spending plans through a quick and easy survey available year round on our website.

[Community Feedback Form](#)



# Summary

## What are the facts?

- Budget focuses on instruction, health and safety, and supports the social/emotional needs of our students.
- All programs, athletics and extracurriculars remain and grow.
- Summer programming incorporated into budget for HS and MS.
- An increase in state aid allowed us to propose a balanced budget and maintain a consistent appropriation of reserves.
- The proposed levy is tax cap compliant with a 2.11% increase.
- A passed budget allows continued community usage of our buildings and facilities.



## Please Vote!

**Tuesday, May 21, 2024**

**7:00 a.m. - 9:00 p.m.**

**Amherst High School, South Gymnasium**

**2024-25 Budget**

**Three Board of Education Seats**

*Absentee / Early ballots can be obtained from the District Clerk*

*~ Thank you!~*