2025-2026 Budget Development

Budget Hearing

May 6, 2025

S8 E4

Overview

- Amherst CSD Mission
- 2025-26 Proposed Budget
- Projected Property Tax Rate
- Contingency Budget Information
- Budget Vote and Board Member Election
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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.

2025-26 Proposed Budget

- Property Tax Levy - tax cap compliant increase of 2.33% using Tax Base Growth Factor of 1.0000, CPI maximum of 2.0%, and allowable capital exclusions of $979,528.

- State Aid
  - Overall increase of $1.69M, or 5.85%, as per January Executive budget.
  - Foundation aid increase of $1.15M to a total of $19.2M.
  - Expensed based aid increases of $536K (-$112K building aid, +$790K transportation aid, -$142K other aid categories).
  - Maintained additional UPK funding of $378K to support full day programming, total grant is $755K.

2025-26 Proposed Budget, cont.

- Transfers – appropriation of reserves - $186,400
  - Tax Certiorari Reserve - $60,000
  - Unemployment Reserve - $20,000
  - Debt Service Fund - $106,400

- Fund Balance Allocation
  - $1M to offset the contingency expenditure line

Total allocation of Fund Balance and Reserves - $1,186,400
(2024-25 allocation was $1,206,788)

2025-26 Proposed Budget, cont.

REVENUES	Adopted 24-25	**Proposed 25-26**	% Change
Total Property Tax Levy Allowable	$40,296,810	**$41,236,146**	2.33%
Total State Aid	$28,853,238	**$30,541,394**	7.40%
PILOTS	$660,000	**$645,000**	-2.27%
County Sales Tax	$4,550,000	**$4,700,000**	3.30%
Community Education	$78,500	**$78,500**	0.00%
Interest/Penalties Earnings	$474,500	**$301,000**	-36.56%
Other Revenues	$2,665,164	**$2,983,560**	11.95%
Total Misc Revenues	$8,428,164	**$8,708,060**	3.32%
Transfers	$206,788	**$186,400**	-9.86%
Appropriated Fund Balance	$1,000,000	**$1,000,000**	0.00%
Total Revenue	$78,785,000	**$81,672,000**	3.66%

2025-26 Proposed Budget, cont.

- Personnel – Overall 2.36% increase, about $845K, in contractual obligations.

  (Includes recent contract negotiations and proposed staffing changes.)

- Benefits –
  - ERS – rate of 16.5% (current is 15.2%), increase of +$125K.
  - TRS – rate of 9.59% (current is 10.11%), increase of +$60K.
  - Fica/Med - expected to increase about +$168K due to increased salary expenditures.
  - Health Insurance – budget of $9.7M, budget increase of +$276K or +3.45%. Includes grant allocations ($84K) and employee contributions ($1.35M).
  - Workers' Compensation – decrease of -$77K, or -23%.

2025-26 Proposed Budget, cont.

- General Support – Increase of 5.3%, about $163K, due to:
  - Liability insurance premium
  - Utilities
  - Misc increases for business operations
  - Curriculum contract services (interbudget transfer)
  - 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 5.2%, about $346K, due to:
  - Special Education services
  - Building materials and supplies and exam costs
  - Technology software
  - SRO / building security

2025-26 Proposed Budget, cont.

- BOCES – Estimated increase of 12.4%, or $667K due to several factors:
  - Special Ed tuition/service based on projected enrollment
  - CTE enrollment increases
  - Capital expense increases
  - Misc changes based on updated participation
  - Continue technology replacement schedule, no budget increases needed
  - Reduce alternative education costs as programs were eliminated
- Transportation – Estimated increase of approximately 8.8%, or $387K:
  - 8% estimated general increase (year two of three contract extension approved)
  - Added funds to support athletic teams during capital construction
- Debt Service – Anticipated decrease of about 1%, or $60K

2025-26 Proposed Budget, cont.

- Retirements - all positions to be maintained and hired
  - 10 Teachers - HS, 4; MS, 1; SDS, 1; WBS, 4
  - 1 Senior Custodian - HS
  - 1 Teaching Assistant - WBS

- Staffing additions / reductions - based on student enrollment and programming needs
  - Additions
    - Grade 3 teacher - SDS
    - Social Worker - WBS
  - Reductions (both positions currently vacant)
    - ENL Teacher - WBS
    - 1:1 Aide - Spec Ed

2025-26 Proposed Budget, cont.

EXPENDITURES	Adopted 24-25	**Proposed 25-26**	% Change
Personnel	$35,883,466	**$36,728,861**	2.36%
Benefits	$16,060,534	**$16,599,371**	3.36%
General Support	$3,047,519	**$3,210,852**	5.36%
Instruction	$6,624,717	**$6,970,578**	5.22%
BOCES	$5,354,767	**$6,021,423**	12.45%
Transportation	$4,417,772	**$4,804,782**	8.76%
Debt Service	$5,396,225	**$5,336,133**	-1.11%
Contingency	$2,000,000	**$2,000,000**	0.00%
Total	$78,785,000	**$81,672,000**	
$ Change	$3,247,000	**$2,887,000**	
% Change	4.30%	**3.66%**	

2025-26 Proposed Budget, cont.

Tripartite Budget					
	2024-25	**2025-26**	$ Change	% Change	% of Budget
Admin	$7,200,878	**$7,503,771**	$302,893	4.21%	9.19%
Capital	$10,441,543	**$10,746,789**	$305,246	2.92%	13.16%
Program	$61,142,579	**$63,421,439**	$2,278,861	3.73%	77.65%
Total	$78,785,000	**$81,672,000**	$2,887,000	3.66%	100.00%

Component Budget					
	2024-25	**2025-26**	$ Change	% Change	% of Budget
General Support	$7,080,578	**$7,548,479**	$467,901	6.61%	9.24%
Instruction	$45,491,096	**$47,002,134**	$1,511,038	3.32%	57.55%
Transportation	$4,528,938	**$4,919,983**	$391,045	8.63%	6.02%
Employee Benefits	$16,060,534	**$16,599,371**	$538,837	3.36%	20.33%
Debt and Transfers	$5,623,854	**$5,602,033**	$21,821	-0.39%	6.86%
	$78,785,000	**$81,672,000**	$2,887,000	3.66%	100.00%

2025-26 Proposed Budget, cont.

2025-26 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 Amherst Middle School

Our past projects:

2024-25 - Smallwood Drive Elementary 3M window film and security enhancements
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

2025-26 Proposed Budget, cont.

Overall 3 Year Budget Forecast

	Adopted	**Projected**	Projected	Projected
	2024-25	**2025-26**	2026-27	2027-28
Projected Overall Revenues	$78,785,000	**$81,672,000**	$85,198,236	$86,560,161
Projected Overall Expenditures	$78,785,000	$81,672,000	$86,556,918	$89,062,878
Budget Surplus (Gap)	$0	**$0**	-$1,358,682	-$2,502,718

**2026-27 and 2027-28 projections are estimates based on conservative long range planning, 0% increases to foundation aid, and cap compliant tax levies.*

Projected Property Tax Rate

Tax Levy & Projected Rate	Actual 2024-25	Projected 2025-26	Change
Property Tax Levy	$40,296,810	**$41,236,146**	$939,336
Assessment	$3,103,266,174	**$3,103,266,174**	$0 *- *updated assessment value pending*
Tax Rate per $1,000	$12.985290	**$13.287982**	$0.302692
			2.33%

**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

	ADOPTED	CONTINGENT	$ Change	% Change
	2024-25	2025-26		
Projected Overall Revenues	$78,785,000	$81,088,875	$2,303,875	2.92%
Projected Overall Expenditures	$78,785,000	$81,088,875	$2,303,875	2.92%
Budget Surplus (Gap)	$0	$0		

Budget Vote and Board Member Election

Proposition 1: Budget - $81,672,000 with a 2.33% tax cap compliant increase in levy.

Board of Education Seats: - Two (2) Board of Education seats up for three year terms to end in June 2028.

Candidates are:

1. Nicholas DeMarco
2. Lorry Goldhawk (i)

**BOE Candidate biographies can be found in the Budget Newsletter and on the District website at 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

Click above, or find on our website at
https://www.amherstschools.org/get-to-know-acsd/board-of-education

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 intact.
- An estimated 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 2.33% increase.
- A passed budget allows continued community usage of our buildings and facilities.

Questions

Please Vote!

Tuesday, May 20, 2025

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

Amherst High School, South Gymnasium

2025-26 Budget
Two Board of Education Seats

Absentee / Early ballots can be obtained from the District Clerk

~ Thank you!~