2025-2026

Budget Hearing

May 13, 2025

Presented by:

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Superintendent

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2025-2026 Proposed Budget Review

- Budget Goals
- Proposition 1 – General Fund Budget
  - Revenues and Expenses
    - Local Tax Levy
  - Instructional Program
  - Other Highlights
- Proposition 2 – 2025 Capital Improvement Reserve Fund
- Budget Vote Information

Budget Goals

To strategically utilize the district's fiscal resources to support student educational outcomes for the 2025-2026 school year and beyond in a fiscally responsive manner.

Proposition 1 – General Fund Budget

- The 2025-2026 proposed budget is $83,000,000 which is a reduction of $510,000 from the 2024-2025 school year.
- Proposed tax levy of 2.749% is tax cap compliant and under the calculated rate of 2.78%.
- The proposed budget is lower than the current budget due to a reduction of $2,262,000 in state building aid and the associated reduction of debt service expenses.
- The budget experienced significant mandatory expense increases in the areas of facility insurance costs, employee health insurance costs, and BOCES special education placements.
- The budget was balanced primarily due to the retirement of 41 instructional staff members.
- The proposed budget is fiscally responsible and considers long-term planning.

Budgeted Revenues

Category	2024-2025	2025-2026	Net
State Foundation Aid	$31,815,825	$32,452,141	**$636,316**
Transportation, Building, Special Education, BOCES, and Categorical State Aid	$14,448,303	$12,051,400	**($2,396,903)**
Community Tax Levy	$30,730,000	$31,575,000	**$845,000**
Other Local Revenues	$965,872	$2,121,953	**$1,156,081**
Appropriated Fund Balance	$4,750,000	$3,500,000	**($1,250,000)**
Combined Use of Reserves	$800,000	$1,299,506	**$499,506**
Total Budgeted Revenues	**$83,510,000**	**$83,000,000**	**($510,000)**

Budgeted Expenses

Category	2024-2025	2025-2026	Net
Instruction	$42,119,349	$42,609,391	**$490,042**
Employee Benefits	$19,664,479	$20,537,224	**$872,745**
Central Office General Support	$3,476,538	$3,902,976	**$426,438**
Transportation	$5,188,478	$5,203,000	**$14,522**
Buildings and Grounds	$6,233,077	$6,166,780	**($66,297)**
Debt Service and Transfers	$6,828,079	$4,580,629	**($2,247,450)**
Total Budgeted Expenses	**$83,510,000**	**$83,000,000**	**($510,000)**

Local Tax Levy Impact

Year over Year Comparison & Estimated Impact on Taxes Per Year*

	2024-2025	2025-2026	Net
Tax Levy	$30,730,000	$31,575,000	$845,000
Tax Levy Rate per $1,000 assessed	$23.58	$24.22	$0.64

Increase on $100,000 assessed house	$64.17
Increase on $150,000 assessed house	$96.26
Increase on $200,000 assessed house	$128.34
Increase on $250,000 assessed house	$160.43

*Tax rate is based on total assessed property values district-wide which has not been finalized yet. Figures reflect 2024-2025 values.

**STAR exemptions and credits will impact individual properties. Actual tax rate may vary.

Budget Highlights
Core Programming

Proposed budget does not result in material class size changes.

Grade Level Band	2024-2025	2025-2026
K-3 Elementary Homerooms	19.2	19.5
4-6 Intermediate Homerooms	23.3	23.2
7-8 Middle School Team Classes	22.3	22.6
9-12 High School Regents	21.8	22.9 - 23.9

*Projections are based on historical multi-year cohort projections and *Live Birth Rates* from the Niagara County Department of Health for incoming kindergarteners.

Budget Highlights
Instructional Programming

Academic Program	**Elementary** Maintain the K-6 STEAM teacher, *Gifted & Talented* (NTI) and AIS math specialist at NTI. Expansion of in-district special education self-contained programming at Ohio Elementary. Piloted expansion of the UPK program to Spruce Elementary school. Establishment of a series of kindergarten academic summer screening opportunities.
	Secondary Maintain the STEAM TOSA, Academic Learning Center, and *Reading Plus* opportunities at NTHS. Expansion of in-district alternative education programming at the middle school. Maintain the Work-Based Learning community experiences for special education students.
	District-Wide Maintain the K-12 Fine Arts TOSAs and Family Resource Center positions.

Budget Highlights
Facilities & Services

Facilities	The annual capital outlay project will focus on K-3 playground fencing.
Transportation	Through efficiencies, the walking radius will reduce from 2.0 miles to 1.75 miles (2025-2026 pilot) for secondary students. Purchase of six new buses consistent with the district's fleet replacement plan.
Food Service	Forecasted student participation in the breakfast and lunch programs will support the purchase of new student cafeteria tables at NTI.
Athletics	Establishment of annual allotments for K-6 before school intramurals and confirm 7-12 weight room supervision opportunities after school.
Music	Dedicated set aside funds for annual instrument purchases and student competitions.
Field Trips	Current annual per-building allocation maintained.

Proposition 2 – Creation of a Capital Improvement Reserve Fund

- Seeks voter approval to create a capital reserve account with a maximum accumulation of $15,000,000 with a term of 15 years.
- This potential future funding allows for improvements to school instructional spaces, purchase of transportation vehicles, and other related areas in a fiscally responsible manner.
  - Use of capital reserve funds minimizes future debt interest expense.
- Future use of any of these funds requires community approval through a vote.

Annual Budget Vote Information

Voting Location
District Fine Arts Center 405 Meadow Drive
Date and Hours
Tuesday, May 20th 11:00 AM – 8:00 PM

Comments and Questions

Board of Education Members

Public