

# 2024-2025 Budget Presentation





# **LEGISLATIVE PRIORITIES:**

- 1. Modify the Annual Professional Performance Review Law (APPR)**
2. Zero Emission Bus Overhaul
- 3. Fix Civil Service**
4. Enhance Student Safety
5. Support Career and Technical Education



# **LEGISLATIVE PRIORITIES:**

**6. Expand Reserve Fund Flexibility**

**7. Increase Capital Outlay Authority**

**8. Extend Retiree Earning Limit Exemptions**

**9. Modify the Tax Cap**

**10. August Instructional Days**



# State Aid:

- The executive budget proposes a formula-based school aid increase of \$825 million, or 2.4%, over 2023-24 levels.
- The aid increase would be driven through a \$507 million increase in Foundation Aid and a \$318 million increase from the full-funding of expense-based and other traditional categorical aids (ex. transportation and BOCES).
- Governor's proposal is a departure from full-funding of Foundation Aid, achieved for the first time just last year.
- Eliminates decades-long practice of save harmless.



# Foundation Aid:

- The executive budget would provide a \$507 million increase in Foundation Aid, or 2.1%, over 2023-24 levels. This proposal is hundreds of millions of dollars below full-funding of the current formula.
- This lower proposed increase is achieved in two ways. First, the executive budget proposes use of a lower inflationary factor (**2.4%**) than what the current law formula projects (**3.8%**). Second, the executive budget proposal would eliminate save harmless for hundreds of districts.
- \$507 million would represent the smallest statewide Foundation Aid increase since 2015-16 (excepting the 2020-21 state budget during the height of the pandemic).
- NYSSBA recommended full-funding of Foundation Aid (\$925 million increase over current 2023-24 levels).



COUNTY - NIAGARA

2024-25 EXECUTIVE BUDGET PROPOSAL

RUN NO. BT242-5

2023-24 AND 2024-25 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS

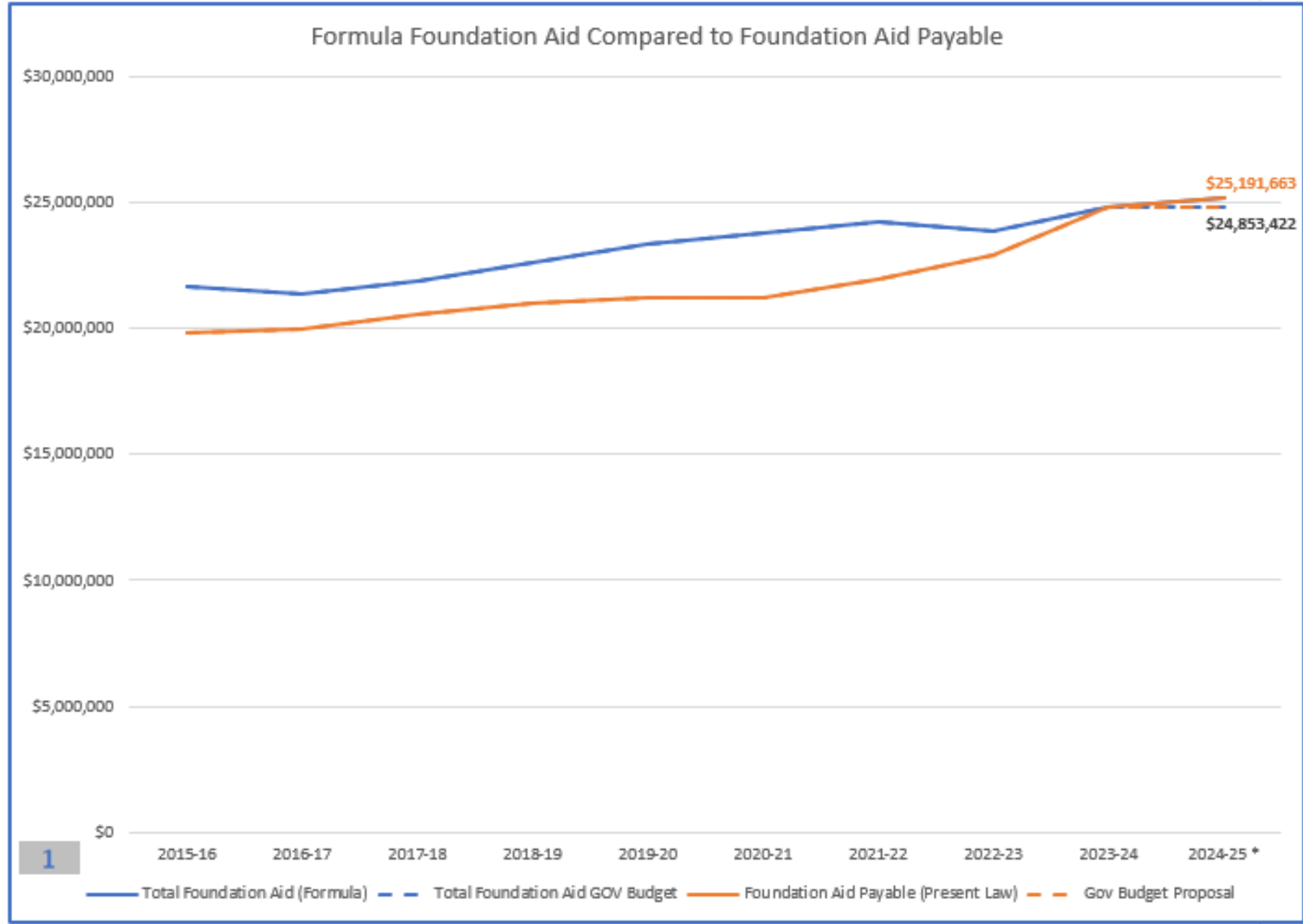
DISTRICT CODE	400301	400400	400601	400701	400800	400900
DISTRICT NAME	LEWISTON PORTE	LOCKPORT	NEWFANE	NIAGARA WHEATF	NIAGARA FALLS	N. TONAWANDA
SEE NOTE BELOW						
2023-24 BASE YEAR AIDS:						
FOUNDATION AID	10,609,213	50,053,389	14,376,299	24,828,647	111,908,564	31,815,825
FULL DAY K CONVERSION	0	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	423,520	717,936	751,087	1,139,577	4,646,141	703,648
BOCES	1,488,622	3,755,268	1,338,679	3,489,264	7,686,448	2,926,415
SPECIAL SERVICES	0	0	0	0	0	0
HIGH COST EXCESS COST	282,493	1,555,333	432,246	794,700	2,004,145	513,214
PRIVATE EXCESS COST	564,720	3,998,572	858,541	986,827	5,452,575	1,542,253
HARDWARE & TECHNOLOGY	30,239	86,830	23,203	64,922	142,120	56,262
SOFTWARE, LIBRARY, TEXTBOOK	168,714	369,404	103,085	290,307	574,181	271,470
TRANSPORTATION INCL SUMMER	1,715,664	6,258,204	2,820,842	3,762,787	8,081,870	2,690,154
BUILDING + BLDG REORG INCENT	3,354,853	6,594,262	786,309	3,934,503	14,660,853	5,857,851
OPERATING REORG INCENTIVE	0	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	0	0	172,927	0
ACADEMIC ENHANCEMENT	0	0	0	0	0	0
HIGH TAX AID	491,475	0	0	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	0	79,824
TOTAL	19,129,513	73,389,198	21,490,291	39,291,534	155,329,824	46,456,916
2024-25 ESTIMATED AIDS:						
FOUNDATION AID	10,101,658	51,507,926	14,058,499	24,853,422	115,011,507	29,816,611
FULL DAY K CONVERSION	0	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	423,520	1,387,263	758,659	1,139,577	4,646,141	706,843
BOCES	1,407,923	3,748,793	1,325,844	3,579,770	4,833,667	2,434,319
SPECIAL SERVICES	0	0	0	0	0	0
HIGH COST EXCESS COST	211,696	1,305,433	333,837	687,223	1,439,514	865,574
PRIVATE EXCESS COST	590,793	4,007,121	791,830	956,044	5,470,935	1,474,182
HARDWARE & TECHNOLOGY	27,402	83,625	22,300	63,161	137,723	55,313
SOFTWARE, LIBRARY, TEXTBOOK	171,017	368,800	103,980	291,783	568,622	272,837
TRANSPORTATION INCL SUMMER	1,738,071	6,497,856	2,881,125	4,079,458	8,411,105	3,405,920
BUILDING + BLDG REORG INCENT	3,101,114	6,346,917	315,807	3,722,965	14,781,230	6,135,714
OPERATING REORG INCENTIVE	0	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	0	0	228,438	0
ACADEMIC ENHANCEMENT	0	0	0	0	0	0
HIGH TAX AID	491,475	0	0	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	0	79,824
TOTAL	18,264,669	75,253,734	20,591,881	39,373,403	155,528,882	45,247,137
\$ CHG 24-25 MINUS 23-24	-864,844	1,864,536	-898,410	81,869	199,058	-1,209,779
% CHG TOTAL AID	-4.52	2.54	-4.18	0.21	0.13	-2.60
\$ CHG W/O BLDG, REORG BLDG AID	-611,105	2,111,881	-427,908	293,407	78,681	-1,487,642
% CHG W/O BLDG, REORG BLDG AID	-3.87	3.16	-2.07	0.83	0.06	-3.66

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 11 DISTRICTS WITH INCOMPLETE DATA.



NIAGARA WHEAT  
400701

### Foundation Aid Comparison





# Foundation Aid Set-Asides:

- The executive budget would continue the current \$250 million Foundation Aid set-aside for community school purposes.
- Proposal calls for setting aside Foundation Aid funds when many districts are receiving less Foundation Aid or minimal increases.





# Reading Instruction:

- The executive budget would direct the State Education Department to provide school districts, by July 1, 2024, with instructional best practices for the teaching of reading to students pre-kindergarten through 3rd grade that are evidence- and scientifically-based, and align with the culturally responsive sustaining framework.
- All school districts would then be annually required to review their pre-kindergarten – 3rd grade reading curriculum and instructional practices and certify to NYSED by September 1 that their curriculum, instructional practices, and professional development are in line with SED’s instructional best practices, beginning in 2025.
- Acknowledge the importance of successful and evidence-based reading instruction for our students.
- Curriculum and instructional issues are best decided at the local school district level, with support and guidance from the State Education Department.



# Student Health and Mental Health:

- Executive budget includes an increase in state funding to support expansion of school-based health centers (SBHC), reflective of the Governor’s pronouncement that **“every district that wants a SBHC can get one.”**
- We support the state’s investment to support schools to treat the whole child, including their medical needs. However, we have yet to identify any specific proposal or funding to accompany that announcement.



# **School Safety and Student Wellness:**

- Sustained Funding/Flexible Grant funding
- Dedicated funding for school-based health and mental health services



# Zero-Emission Buses:

- Executive budget proposes to exclude funds from the Environmental Bond Act for the purposes of calculating transportation aid, which would increase the total amount a district gets from the state, for districts that participate in NYSERDA's NYSBIP program.
- We support this exclusion, but not nearly enough to offset costs.
- **Need a more realistic transition.**



# Future Budget Discussion Item

## Electric School Buses

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- Require all new bus purchases to be zero emissions by 2027
- Require all school buses in operation to be zero emissions by 2035
- State Funding for charging infrastructure
- Proposal would authorize districts to lease or finance buses up to 10 years rather than 5



# New Zero-Emission School Bus Reporting

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School districts would be required to annually submit to SED a progress report on the implementation of zero-emission school buses including:

- Capacity of the electrical grid to meet needs
- Number of charging stations and other components
- Workforce training to date
- Number and proportion of zero-emission buses currently purchased, leased or utilized
- Number of zero-emission buses anticipated in the next two years
- Number and proportion of zero-emission buses utilized by contractors providing transportation services
- Number and proportion of zero-emission buses anticipated to be utilized by contractors in the next two years





# School Meals:

Executive budget invests an additional \$11 million to continue the statewide subsidy that fully reimburses schools that participate in the federal Community Eligibility Provision program, allowing participating schools to serve all of their students free breakfast and lunch.

The budget **does not** provide for a fully universal school meals program for all schools.



# Career and Technical Education:

- The executive budget does not include any changes to the cap on aidable salary expenses for BOCES instructors, nor any increase in special services aid for noncomponent districts.
- At a time when BOCES enrollment and career and technical education are growing faster than ever, it is crucial that the outdated \$30,000 cap – in place since 1992 – be increased.



# Pre-kindergarten:

- Need to allow Districts to utilize Pre-K funds for Pre-K Transportation costs
- Increase tuition rates for Special Education costs



# Special Education Cost Shift:

- The executive budget would permanently eliminate the state share of costs related to Committee on Special Education (CSE) placements for districts outside of New York City, and transfer the state's responsibility for maintenance costs of state-operated schools for the blind and deaf onto school districts. This change was first adopted in the 2020 enacted budget with annual extenders in the last four enacted budgets. This proposal would create a permanent cost shift. Prior to the shift, the state covered 18.424% of maintenance costs for CSE placements, with school districts covering 38.424% and the locality assuming the remainder. Elimination of the state share moved the school district cost to 56.848%
- The state estimates that the cost shift would result in a nearly \$30 million burden on school districts, effectively reducing opportunities to invest in other valuable programs and services for students. School districts would be forced to continue to absorb an unnecessary cost shift.



**2024-25 Executive Budget Proposal vs. 2024-25 February School Aid Runs**

<b>AID CATEGORIES</b>	<b>2024-25 FEBRUARY SCHOOL AID RUNS</b>	<b>2024-25 EXECUTIVE BUDGET PROPOSAL</b>	<b>\$ DIFFERENCE</b>	<b>% DIFFERENCE</b>
Foundation Aid	25,169,873	24,853,422	(316,451)	-1.26%
Charter School Transitional	-	-	-	0.00%
High Tax Aid	-	-	-	0.00%
Summer Transportation	856	856	-	0.00%
Transportation Aid w/o Summer	4,085,915	4,078,602	(7,313)	-0.18%
Building Aid	3,722,965	3,722,965	-	0.00%
Building Reorg Incentive Aid	-	-	-	0.00%
Operating Reorg Incentive Aid	-	-	-	0.00%
Non-Component Computer Admin Aid	-	-	-	0.00%
Non-Component Career Education Aid	-	-	-	0.00%
Non-Component Academic Improvement Aid	-	-	-	0.00%
BOCES Aid	3,579,770	3,579,770	-	0.00%
Public Excess High Cost Aid	678,472	687,223	8,751	1.29%
Private Excess Cost Aid	963,360	956,044	(7,316)	-0.76%
Software Aid	58,167	58,617	450	0.77%
Library Materials Aid	24,269	24,456	187	0.77%
Textbook Aid	207,079	208,710	1,631	0.79%
Hardware & Technology Aid	62,677	63,161	484	0.77%
Full Day K Conversion	-	-	-	0.00%
Supplemental Public Excess Cost Aid	-	-	-	0.00%
Academic Enhancement Aid	-	-	-	0.00%
<b>Subtotal State Aid</b>	<b>38,553,403</b>	<b>38,233,826</b>	<b>(319,577)</b>	<b>-0.84%</b>
Universal Pre-Kindergarten Aid	1,139,577	1,139,577	-	0.00%
<b>Total State Aid</b>	<b>39,692,980</b>	<b>39,373,403</b>	<b>(319,577)</b>	<b>-0.81%</b>



Tax Cap Levy Worksheet		As of 2/6/2024	
<b>Tax Levy Limit - Before Exclusions</b>			
Total Real Property Tax Levy for base year 2023-24		\$ 36,184,633	
Tax Base Growth Factor (Min of 1.0 - provided by State)	x	1.0074	
	=	\$ 36,452,399	
Base Year PILOTS	+	\$ 1,888,068	
Capital Expenditures Net of Aid for FYE 06/30/2024	-	\$ 1,450,789	
	=	\$ 36,889,678	
Allowable Levy Growth Factor Based on CPI	x	1.0200	
	=	\$ 37,627,471	
Budget Year PILOT Receivables (24-25 Budget)	-	\$ 1,785,397	
Available Carryover	+	\$ -	
<b>Tax Levy Limit - Before Exclusions</b>	<b>A</b>	<b>\$ 35,842,074</b>	
<b>Exclusions:</b>			
Base Year (FYE 6/30/2024) Torts and Judgments > 5%		\$ -	
Capital Expenditures Net of Aid for FYE 06/30/2025	+	\$ 1,447,407	
Pension Expenditures Above 2%			
ERS	+	\$ 9,924	
TRS	+	\$ -	
<b>Total Exclusions</b>	<b>B</b>	<b>\$ 1,457,331</b>	
<b>Tax Levy Limit Plus Exclusions</b>	<b>=A+B</b>	<b>\$ 37,299,405</b>	<b>3.08%</b>
<b>Prior Year</b>		<b>\$ 34,733,844</b>	
<b>Difference</b>		<b>\$ 2,565,561</b>	





## REVENUE LOST BY NOT GOING TO THE TAX CAP LIMIT

<b>Fiscal Year</b>	<b>Calculated Levy Increase</b>	<b>Approved Levy Increase</b>	<b>Revenue Lost</b>	<b>Compounded Annual Revenue Lost</b>
2015-16	2.18%	2.18%	-	
2016-17	-0.34%	-0.34%	-	-
2017-18	0.68%	0.68%	-	-
2018-19	4.28%	2.49%	575,623	575,623
2019-20	1.79%	1.71%	617,924	1,193,547
2020-21	2.79%	1.49%	1,066,421	2,259,968
2021-22	1.99%	1.99%	1,086,448	3,346,416
2022-23	2.57%	1.99%	1,315,741	4,662,157
2023-24	2.18%	2.18%	1,349,304	6,011,461
2024-25	3.08%			<b>6,011,461</b>



Levy Increase	Total Levy Amount	Increase Over Prior Year	Difference from Levy Limit	8 Year Average
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Tax Levy Limit →

<b>3.08%</b>	<b>37,299,406</b>	<b>1,114,773</b>	-	<b>1.95%</b>
2.99%	37,266,554	1,081,921	(32,853)	1.94%
2.95%	37,252,080	1,067,447	(47,326)	1.94%
2.90%	37,233,987	1,049,354	(65,419)	1.93%
2.85%	37,215,895	1,031,262	(83,511)	1.92%
2.80%	37,197,803	1,013,170	(101,603)	1.92%
2.75%	37,179,710	995,077	(119,696)	1.91%
2.70%	37,161,618	976,985	(137,788)	1.90%
2.65%	37,143,526	958,893	(155,880)	1.90%
2.60%	37,125,433	940,800	(173,973)	1.89%
2.55%	37,107,341	922,708	(192,065)	1.89%
2.50%	37,089,249	904,616	(210,157)	1.88%
2.25%	36,998,787	814,154	(300,619)	1.85%

# Year to Year Tax Rate Comparison

2023-24		3.08%	Difference	2.99%	Difference	2.90%	Difference	2.80%	Difference
<b>Homestead</b>									
Niagara	\$30.909705	\$31.863823	\$0.95	\$31.835705	\$0.93	\$31.807831	\$0.90	\$31.776862	\$0.87
Wheatfield	\$28.502981	\$29.381205	\$0.88	\$29.355324	\$0.85	\$29.329668	\$0.83	\$29.301162	\$0.80
Lewiston	\$24.923786	\$25.691661	\$0.77	\$25.669032	\$0.75	\$25.646600	\$0.72	\$25.621675	\$0.70
Cambria	\$11.428758	\$11.781021	\$0.35	\$11.770640	\$0.34	\$11.760349	\$0.33	\$11.748915	\$0.32
<b>Non-Homestead</b>									
Niagara	\$41.843305	\$43.132410	\$1.29	\$43.094420	\$1.25	\$43.056760	\$1.21	\$43.014918	\$1.17
Wheatfield	\$38.729828	\$39.923013	\$1.19	\$39.887850	\$1.16	\$39.852993	\$1.12	\$39.814263	\$1.08
Lewiston	\$33.304463	\$34.330504	\$1.03	\$34.300267	\$1.00	\$34.270292	\$0.97	\$34.236988	\$0.93
Cambria	\$15.287114	\$15.758078	\$0.47	\$15.744199	\$0.46	\$15.730441	\$0.44	\$15.715154	\$0.43

2023-24		2.70%	Difference	2.60%	Difference	2.50%	Difference	2.25%	Difference
<b>Homestead</b>									
Niagara	\$30.909705	\$31.745892	\$0.84	\$31.714922	\$0.81	\$31.683952	\$0.77	\$31.606527	\$0.70
Wheatfield	\$28.502981	\$29.272655	\$0.77	\$29.244148	\$0.74	\$29.215642	\$0.71	\$29.144376	\$0.64
Lewiston	\$24.923786	\$25.596751	\$0.67	\$25.571826	\$0.65	\$25.546902	\$0.62	\$25.484590	\$0.56
Cambria	\$11.428758	\$11.737480	\$0.31	\$11.726046	\$0.30	\$11.714612	\$0.29	\$11.686027	\$0.26
<b>Non-Homestead</b>									
Niagara	\$41.843305	\$42.973074	\$1.13	\$42.931230	\$1.09	\$42.889388	\$1.05	\$42.784779	\$0.94
Wheatfield	\$38.729828	\$39.775533	\$1.05	\$39.736803	\$1.01	\$39.698074	\$0.97	\$39.601249	\$0.87
Lewiston	\$33.304463	\$34.203683	\$0.90	\$34.170379	\$0.87	\$34.137075	\$0.83	\$34.053813	\$0.75
Cambria	\$15.287114	\$15.699866	\$0.41	\$15.684579	\$0.40	\$15.669292	\$0.38	\$15.631074	\$0.34

**\*No Exemptions Assumed for Non-Homestead Properties**

		<b>Where Tax Levy = \$37,299,406 or 3.08%:</b>				<b>Where Tax Levy = \$37,266,554 or 2.99%:</b>				<b>Where Tax Levy = \$37,233,987 or 2.90%:</b>				<b>Where Tax Levy = \$37,197,803 or 2.80%:</b>				
		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		
		Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
<b>Homestead</b>																		
	Niagara	\$178.03	\$14.84	\$157.52	\$13.13	\$174.28	\$14.52	\$154.20	\$12.85	\$168.66	\$14.06	\$149.23	\$12.44	\$163.04	\$13.59	\$144.25	\$12.02	
	Wheatfield	\$163.79	\$13.65	\$143.05	\$11.92	\$158.20	\$13.18	\$138.18	\$11.52	\$154.48	\$12.87	\$134.92	\$11.24	\$148.90	\$12.41	\$130.05	\$10.84	
	Lewiston	\$141.76	\$11.81	\$120.78	\$10.07	\$138.08	\$11.51	\$117.65	\$9.80	\$132.55	\$11.05	\$112.94	\$9.41	\$128.87	\$10.74	\$109.80	\$9.15	
	Cambria	\$58.08	\$4.84	\$38.96	\$3.25	\$56.42	\$4.70	\$37.85	\$3.15	\$54.76	\$4.56	\$36.74	\$3.06	\$53.10	\$4.43	\$35.62	\$2.97	
<b>Non-Homestead</b>																		
	Niagara	\$258.00	\$21.50	\$258.00	\$21.50	\$250.00	\$20.83	\$250.00	\$20.83	\$242.00	\$20.17	\$242.00	\$20.17	\$234.00	\$19.50	\$234.00	\$19.50	
	Wheatfield	\$238.00	\$19.83	\$238.00	\$19.83	\$232.00	\$19.33	\$232.00	\$19.33	\$224.00	\$18.67	\$224.00	\$18.67	\$216.00	\$18.00	\$216.00	\$18.00	
	Lewiston	\$206.00	\$17.17	\$206.00	\$17.17	\$200.00	\$16.67	\$200.00	\$16.67	\$194.00	\$16.17	\$194.00	\$16.17	\$186.00	\$15.50	\$186.00	\$15.50	
	Cambria	\$94.00	\$7.83	\$94.00	\$7.83	\$92.00	\$7.67	\$92.00	\$7.67	\$88.00	\$7.33	\$88.00	\$7.33	\$86.00	\$7.17	\$86.00	\$7.17	

		<b>Where Tax Levy = \$37,161,618 or 2.70%:</b>				<b>Where Tax Levy = \$37,125,433 or 2.60%:</b>				<b>Where Tax Levy = \$37,089,249 or 2.50%:</b>				<b>Where Tax Levy = \$36,998,787 or 2.25%:</b>				
		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		Increase on a \$200,000 Home with a Basic STAR exemption:		Increase on a \$200,000 Home with an Enhanced STAR		
		Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
<b>Homestead</b>																		
	Niagara	\$157.42	\$13.12	\$139.28	\$11.61	\$151.79	\$12.65	\$134.31	\$11.19	\$144.30	\$12.03	\$127.67	\$10.64	\$131.18	\$10.93	\$116.07	\$9.67	
	Wheatfield	\$143.31	\$11.94	\$125.17	\$10.43	\$137.73	\$11.48	\$120.29	\$10.02	\$132.15	\$11.01	\$115.42	\$9.62	\$119.12	\$9.93	\$104.04	\$8.67	
	Lewiston	\$123.35	\$10.28	\$105.10	\$8.76	\$119.67	\$9.97	\$101.96	\$8.50	\$114.14	\$9.51	\$97.25	\$8.10	\$103.10	\$8.59	\$87.84	\$7.32	
	Cambria	\$51.44	\$4.29	\$34.51	\$2.88	\$49.78	\$4.15	\$33.40	\$2.78	\$48.12	\$4.01	\$32.28	\$2.69	\$43.14	\$3.60	\$28.94	\$2.41	
<b>Non-Homestead</b>																		
	Niagara	\$226.00	\$18.83	\$226.00	\$18.83	\$218.00	\$18.17	\$218.00	\$18.17	\$210.00	\$17.50	\$210.00	\$17.50	\$188.00	\$15.67	\$188.00	\$15.67	
	Wheatfield	\$210.00	\$17.50	\$210.00	\$17.50	\$202.00	\$16.83	\$202.00	\$16.83	\$194.00	\$16.17	\$194.00	\$16.17	\$174.00	\$14.50	\$174.00	\$14.50	
	Lewiston	\$180.00	\$15.00	\$180.00	\$15.00	\$174.00	\$14.50	\$174.00	\$14.50	\$166.00	\$13.83	\$166.00	\$13.83	\$150.00	\$12.50	\$150.00	\$12.50	
	Cambria	\$82.00	\$6.83	\$82.00	\$6.83	\$80.00	\$6.67	\$80.00	\$6.67	\$76.00	\$6.33	\$76.00	\$6.33	\$68.00	\$5.67	\$68.00	\$5.67	



ITEM	2024/25 BUDGET
Real Property Taxes	\$ 37,299,406
Payment in Lieu of Tax	\$ 1,785,397
Star Tax Relief	
Int./Penalty - Property Taxes	\$ 55,000
Subtotal - Other Tax	\$ 1,840,397
Continuing Education	\$ 15,000
Admissions	\$ 2,000
Tuition - Other Districts	\$ 100,000
Health Service/Other Tuition	\$ 100,000
Subtotal - Services	\$ 217,000
Native American Tuition	\$ 1,500,000
Interest & Earnings	\$ 200,000
Rental of Real Property	\$ 3,000
Commissions	\$ 1,000
Sale of Scrap and Excess	\$ 500
Self Insurance Recoveries	\$ 50,000
Subtotal - Sale/Loss	\$ 54,500
BOCES Refund	\$ 500,000
Refund of Prior Years Exp.	\$ 100,000
Gifts & Donations	\$ 1,000
Unclassified Revenue	\$ 3,000
Transportation Charges	\$ 5,000
Subtotal - Misc.	\$ 609,000

Foundation Aid	\$ 24,160,723
Building Aid	\$ 3,722,965
Public & Private Excess Cost Aid	\$ 1,643,267
Basic Aid Subtotal	\$ 29,526,955
BOCES Aid	\$ 3,479,997
Textbook Aid	\$ 202,893
Software Aid	\$ 56,983
Computer Hardware	\$ 61,401
Library Materials Aid	\$ 23,774
Transportation Aid	\$ 4,079,458
Subtotal State Aid	\$ 37,431,461
Impact Aid - Gen Ed	\$ 500,000
Impact Aid - Sp Ed	\$ 50,000
Medicaid	\$ 150,000
Total Revenues	\$ 79,851,764
Interfund Transfers	\$ 2,300,000
Appropriated Fund Balance	\$ 2,189,033
Capital Transportation Reserve	\$ 810,000
Capital Technology Reserve	\$ 200,000
ERS Retirement Reserve	\$ 400,000
TRS Retirement Reserve	\$ 400,000
Worker's Compensation Reserve	\$ 500,000
Tax Certiorari Reserve	\$ 121,432
Employee Benefits Reserve	\$ 300,000
<b>Grand Totals</b>	<b>\$ 87,072,229</b>



# 2024-2025 Budget Review

Expenditure Budget	=	\$87,072,229
<u>Revenue Budget</u>	=	<u>\$79,851,764</u>
Amount Needed	=	\$ 7,220,465





# 2024-2025 Budget Review

Amount Needed = \$ 7,220,465

Capital Transportation Reserve = \$810,000

Capital Technology Reserve = \$200,000

Greenway Bond – Interfund Transfer = \$800,000

Host Community – Interfund Transfer = \$1,500,000

Balance to Fund = \$3,910,465



## 2024-2025 Budget Review

Balance to Fund after Interfund Transfers  
and planned use of reserves= \$3,910,465

Tax Certiorari Reserve = \$121,432

Worker's Compensation Reserve = \$500,000

Employee Benefits Reserve = \$300,000

ERS Reserve = \$400,000

TRS Reserve = \$400,000

Appropriated Fund Balance = \$2,189,033



# Reserve Review

Worker's Compensation	ERS Retirement	TRS Retirement	Other Employee Benefits	Tax Certiorari	Unemployment Insurance
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<b>YE 2023-24 Balance</b>	<b>\$ 1,018,591.72</b>	<b>\$ 1,047,758.87</b>	<b>\$ 970,358.08</b>	<b>\$ 887,766.93</b>	<b>\$ 264,901.37</b>	<b>\$ 106,120.72</b>
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<b>2017 Capital - Transportation Up to \$2mm FULL</b>	<b>2018 Capital - Transportation Up to \$2mm FULL</b>	<b>2021 Capital - Transportation Up to \$3mm FULL</b>	<b>2023 Capital - Transportation Up to \$5mm</b>	<b>2017 Capital - Improvements Up to \$6mm FULL</b>	<b>**2019 Capital - Improvements Up to \$6mm FULL</b>
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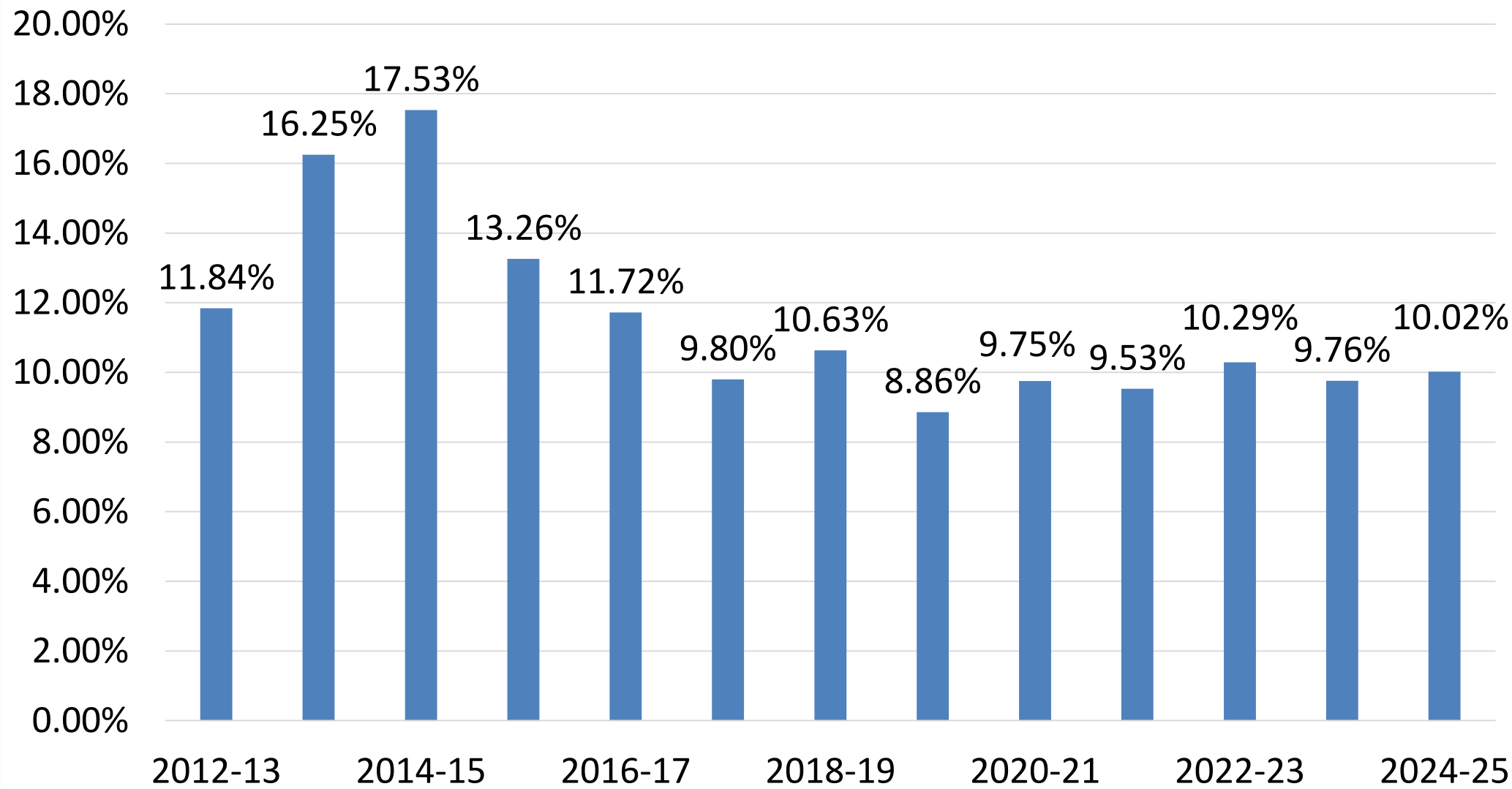
<b>YE 2023-24 Balance</b>	<b>\$ 124.81</b>	<b>\$ 27,461.79</b>	<b>\$ 3,103,050.61</b>	<b>\$ 1,348,343.87</b>	<b>\$ 204,338.58</b>	<b>\$ 24,294.59</b>
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<b>**2022 Capital - Improvements Up to \$10mm FULL</b>	<b>**2024 Capital - Improvements Up to \$10mm</b>	<b>2021 Capital - Technology Up to \$2mm FULL</b>	<b>2023 Capital - Technology Up to \$3mm</b>
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<b>YE 2023-24 Balance</b>	<b>\$ 2,604,944.21</b>	<b>\$ 500,000.00</b>	<b>\$ 946,772.57</b>	<b>\$ 529,822.82</b>
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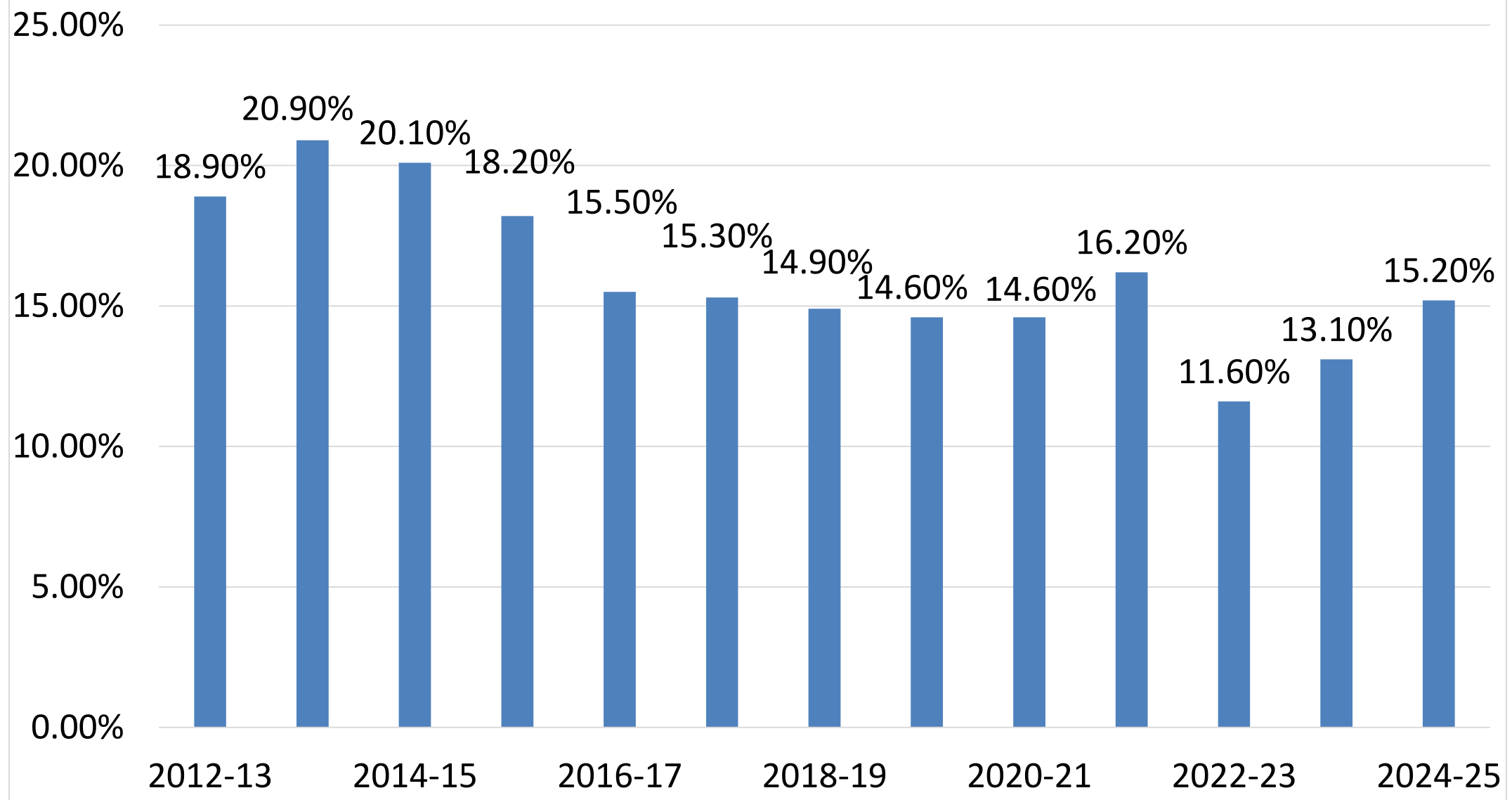


## TRS Rate





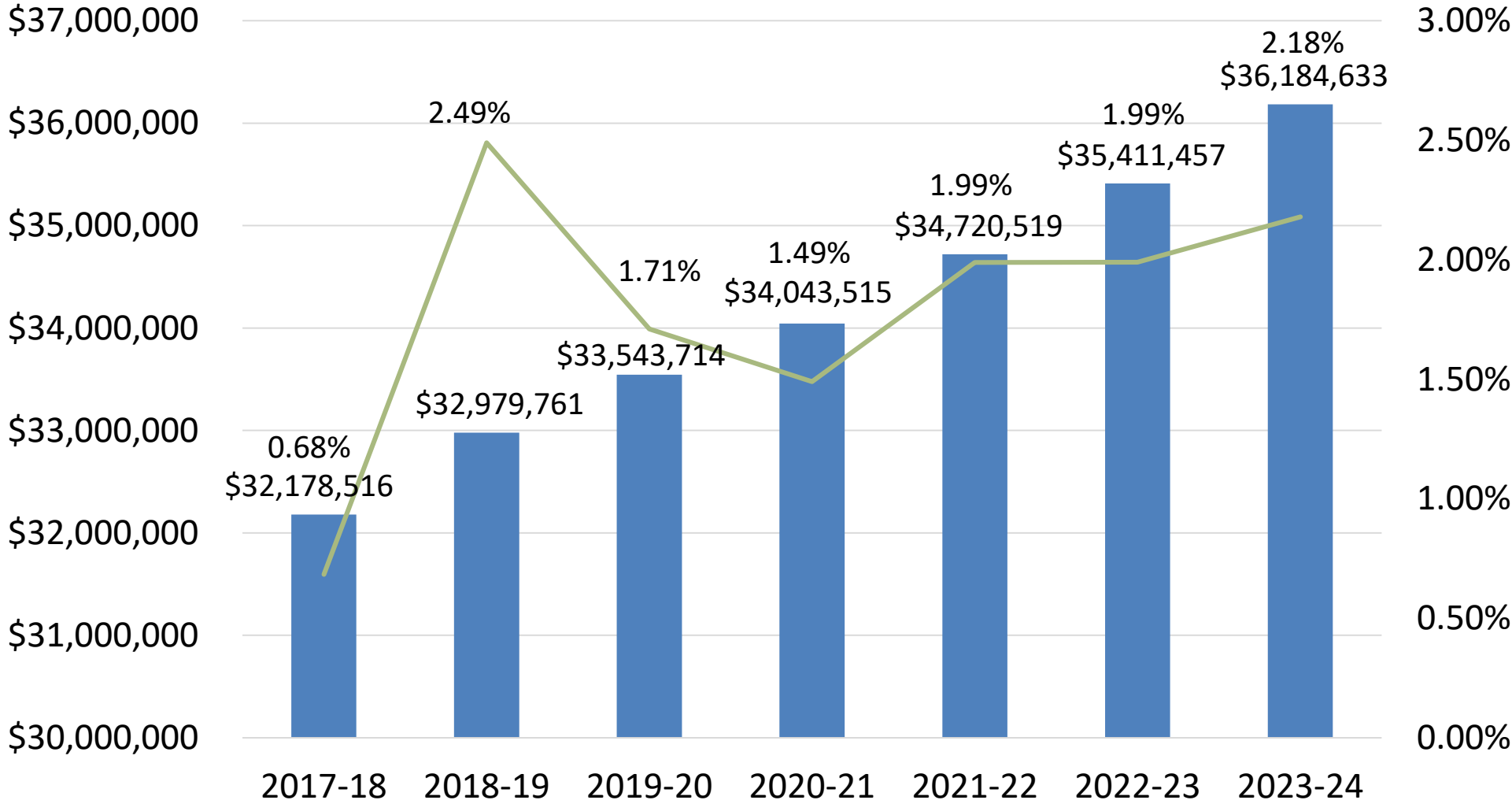
# ERS Rate





# Tax Levy Review

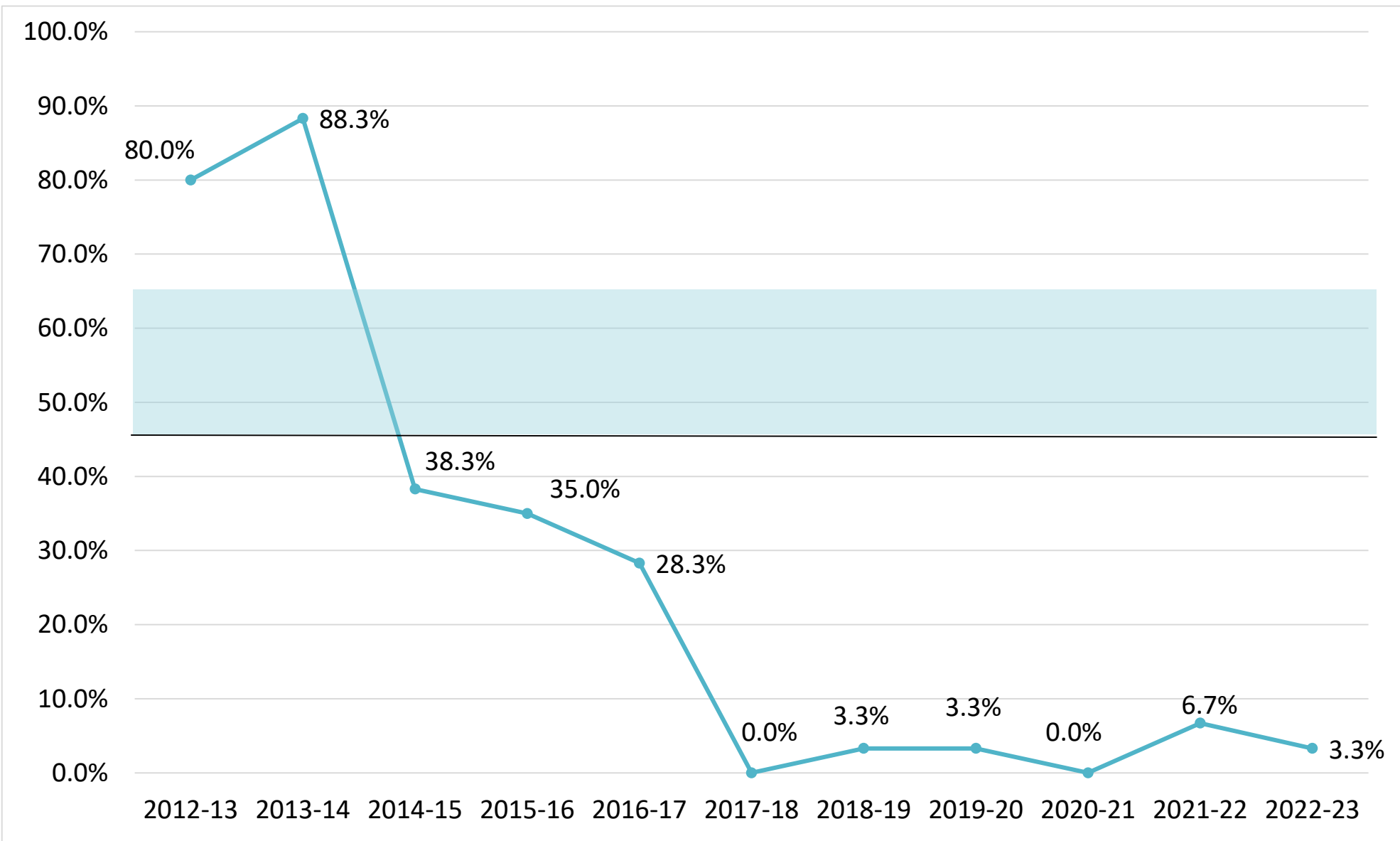
■ Tax Levy Amount  
— Tax Levy Increase



7 Year Average Increase = 1.79%



# Fiscal Stress





**Thank You**

