

2025-2026 Initial Budget Presentation





LEGISLATIVE PRIORITIES:

Zero Emission Bus Overhaul

- State-funded Implementation and Feasibility Study
- Revise 100% Requirement
- Independent Verification of Range
- Price Caps
- Utility Company Challenges



2025-26 EXECUTIVE BUDGET FOR AID TO EDUCATION

On January 21st, Governor Hochul presented her proposal for the 2025-26 State Budget.

- Proposing a total of \$37,365.42 million in state support for public schools.
- The \$37,365.42 million amount is made up of: \$36,901.90 million in formula-based aids, \$463.53 million in categorical aids and grant programs.
- A 4.75% increase over the 2024-25 State Budget for school aid. Her proposal continues all expense driven aids formulas.



**2025-26 Executive Budget Estimates of General Support for Public Schools for the
Niagara-Wheatfield Central School District**

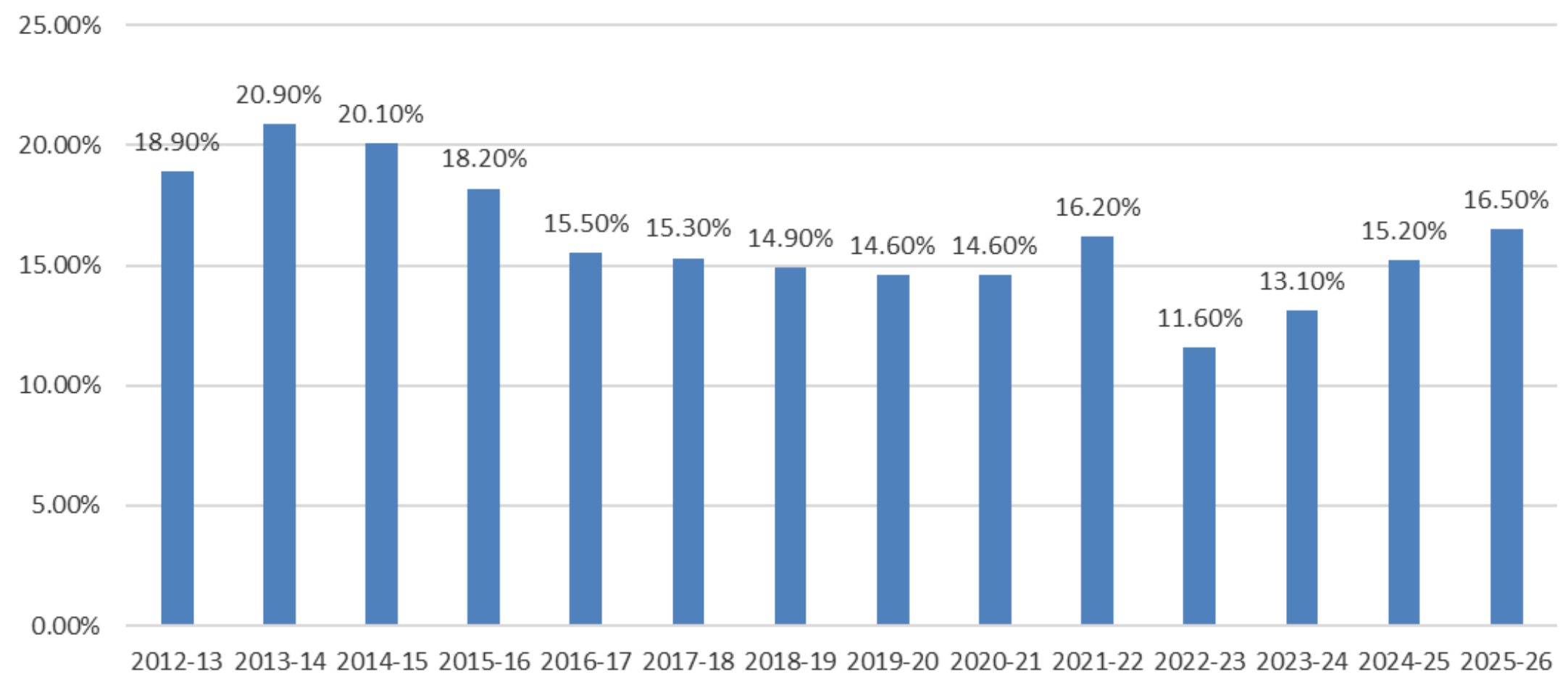
	2024-25	2025-26	Change	%
Foundation Aid	\$24,998,294	\$27,242,251	\$2,243,957	8.98%
Expense-based Aids				
Building Aid	\$3,796,177	\$4,185,176	\$388,999	10.25%
Transportation Aid*	\$4,106,304	\$4,266,453	\$160,149	3.90%
BOCES Aid	\$3,152,576	\$3,448,663	\$296,087	9.39%
Public High Cost Excess Cost Aid	\$811,447	\$668,841	(\$142,606)	-17.57%
Private Excess Cost Aid	\$1,321,054	\$1,307,215	(\$13,839)	-1.05%
Special Services Aid	\$0	\$0	\$0	N/A
Instructional Materials Aids				
Software Aid	\$58,183	\$58,033	(\$150)	-0.26%
Hardware & Technology Aid	\$62,976	\$62,344	(\$632)	-1.00%
Textbook Aid	\$206,963	\$206,380	(\$583)	-0.28%
Library Materials Aid	\$24,275	\$24,213	(\$62)	-0.26%
Other Operating Aids				
Academic Enhancement Aid	\$0	\$0	\$0	N/A
Charter School Transitional Aid	\$0	\$0	\$0	N/A
High Tax Aid	\$0	\$0	\$0	N/A
Supplemental Public Excess Cost Aid	\$0	\$0	\$0	N/A
Aid for Recent Consolidations				
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Subtotal	\$38,538,249	\$41,469,569	\$2,931,320	7.61%



Tax Cap Levy Worksheet		As of 2/18/2025	
Tax Levy Limit - Before Exclusions			
Total Real Property Tax Levy for base year 2024-25		\$ 37,266,554	
Tax Base Growth Factor (Min of 1.0 - provided by State)	x	1.0111	
	=	\$ 37,680,213	
Base Year PILOTS	+	\$ 1,785,397	
Capital Expenditures Net of Aid for FYE 06/30/2024	-	\$ 1,447,407	
	=	\$ 38,018,203	
Allowable Levy Growth Factor Based on CPI	x	1.0200	
	=	\$ 38,778,566	
Budget Year PILOT Receivables (24-25 Budget)	-	\$ 1,918,533	
Available Carryover	+	\$ -	
Tax Levy Limit - Before Exclusions	A	\$ 36,860,034	
Exclusions:			
Base Year (FYE 6/30/2024) Torts and Judgments > 5%		\$ -	
Capital Expenditures Net of Aid for FYE 06/30/2025	+	\$ 646,667	
Pension Expenditures Above 2%			
ERS	+	\$ -	
TRS	+	\$ -	
Total Exclusions	B	\$ 646,667	
Tax Levy Limit Plus Exclusions	=A+B	\$ 37,506,701	0.64%
Prior Year Levy		\$ 37,266,554	
Difference		\$ 240,147	

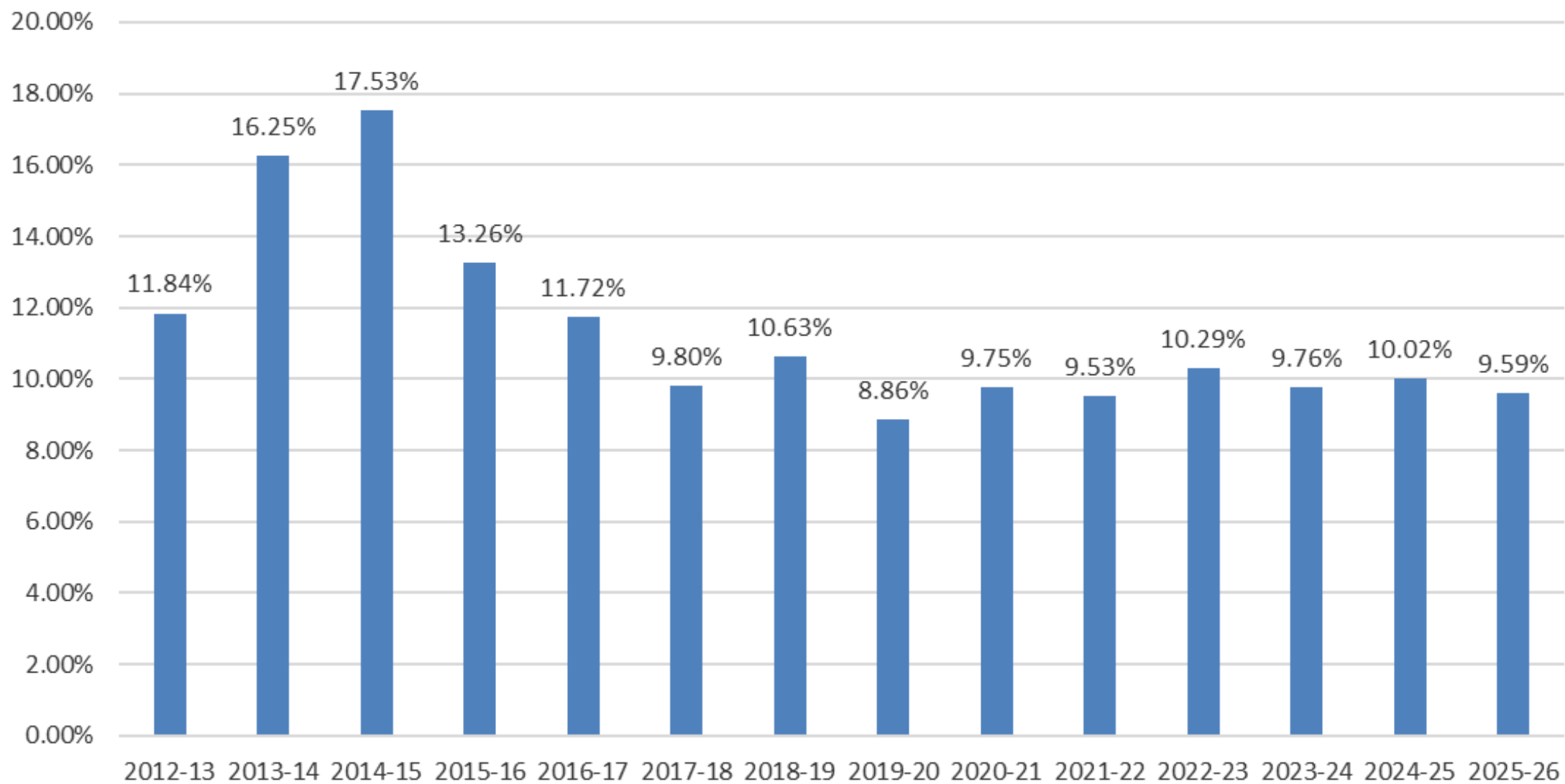


ERS Rate





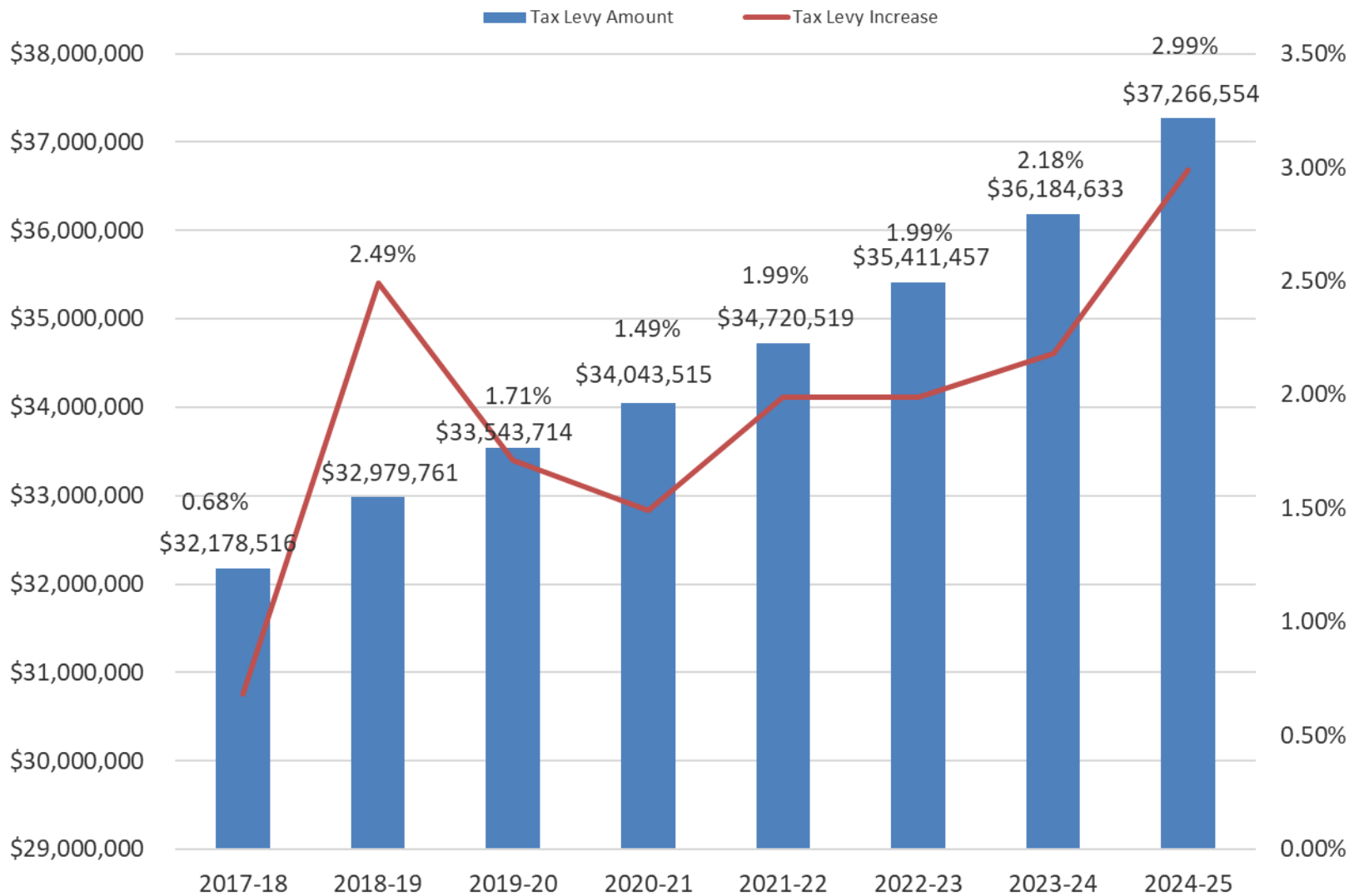
TRS Rate





Tax Levy Review

1.94% Average Increase Over 8 Years





2025-2026 REVENUE BUDGET	
ITEM	2025/26 BUDGET
Real Property Taxes	\$ 37,506,700
Payment in Lieu of Tax	\$ 1,936,741
Int./Penalty - Property Taxes	\$ 70,000
Hazardous Waste Tax	
Subtotal - Other Tax	\$ 2,006,741
Continuing Education	\$ 30,000
Tuition - Other Districts	\$ 150,000
Health Service/Other Tuition	\$ 135,000
Subtotal - Services	\$ 315,000
Native American Tuition	\$ 1,600,000
Interest & Earnings	\$ 800,000
Rental of Real Property	\$ 3,000
Rental of Real Property - BOCES	\$ 48,900
Sale of Scrap and Excess	\$ 500
Self Insurance Recoveries	\$ 150,000
Subtotal - Sale/Loss	\$ 202,400
BOCES Refund	\$ 500,000
Refund of Prior Years Exp.	\$ 75,000
Gifts & Donations	\$ 1,000
Unclassified Revenue	\$ 500
Transportation Charges	\$ 15,000
Subtotal - Misc.	\$ 591,500

Foundation Aid	\$ 26,646,140
Building Aid	\$ 4,185,176
Public & Private Excess Cost Aid	\$ 1,976,056
Basic Aid Subtotal	\$ 32,807,372
BOCES Aid	\$ 3,373,200
Textbook Aid	\$ 201,864
Software Aid	\$ 56,763
Computer Hardware	\$ 60,979
Library Materials Aid	\$ 23,683
Transportation Aid	\$ 4,266,453
Subtotal State Aid	\$ 40,790,314
Impact Aid - Gen Ed	\$ 700,000
Impact Aid - Sp Ed	\$ 50,000
Medicaid	\$ 225,000
Total Revenues	\$ 84,787,655
Interfund Transfers	\$ 800,000
Appropriated Fund Balance	\$ 1,916,042
Capital Transportation Reserve	\$ 946,000
Capital Technology Reserve	\$ 200,000
ERS Retirement Reserve	\$ 750,000
TRS Retirement Reserve	\$ 750,000
Worker's Compensation Reserve	\$ 500,000
Tax Certiorari Reserve	
Employee Benefits Reserve	\$ 450,000
Grand Totals	\$ 91,099,697



ITEM	2025/26 BUDGET	% of Total Revenues
Real Property Taxes	\$ 37,506,700	41.2%
Payment in Lieu of Tax	\$ 1,936,741	
Int./Penalty - Property Taxes	\$ 70,000	
Hazardous Waste Tax		
Subtotal - Other Tax	\$ 2,006,741	2.2%
Continuing Education	\$ 30,000	
Tuition - Other Districts	\$ 150,000	
Health Service/Other Tuition	\$ 135,000	
Subtotal - Services	\$ 315,000	0.3%
Native American Tuition	\$ 1,600,000	1.8%
Interest & Earnings	\$ 800,000	0.9%
Rental of Real Property	\$ 3,000	
Rental of Real Property - BOCES	\$ 48,900	
Sale of Scrap and Excess	\$ 500	
Self Insurance Recoveries	\$ 150,000	
Subtotal - Sale/Loss	\$ 202,400	0.2%
BOCES Refund	\$ 500,000	
Refund of Prior Years Exp.	\$ 75,000	
Gifts & Donations	\$ 1,000	
Unclassified Revenue	\$ 500	
Transportation Charges	\$ 15,000	
Subtotal - Misc.	\$ 591,500	0.6%

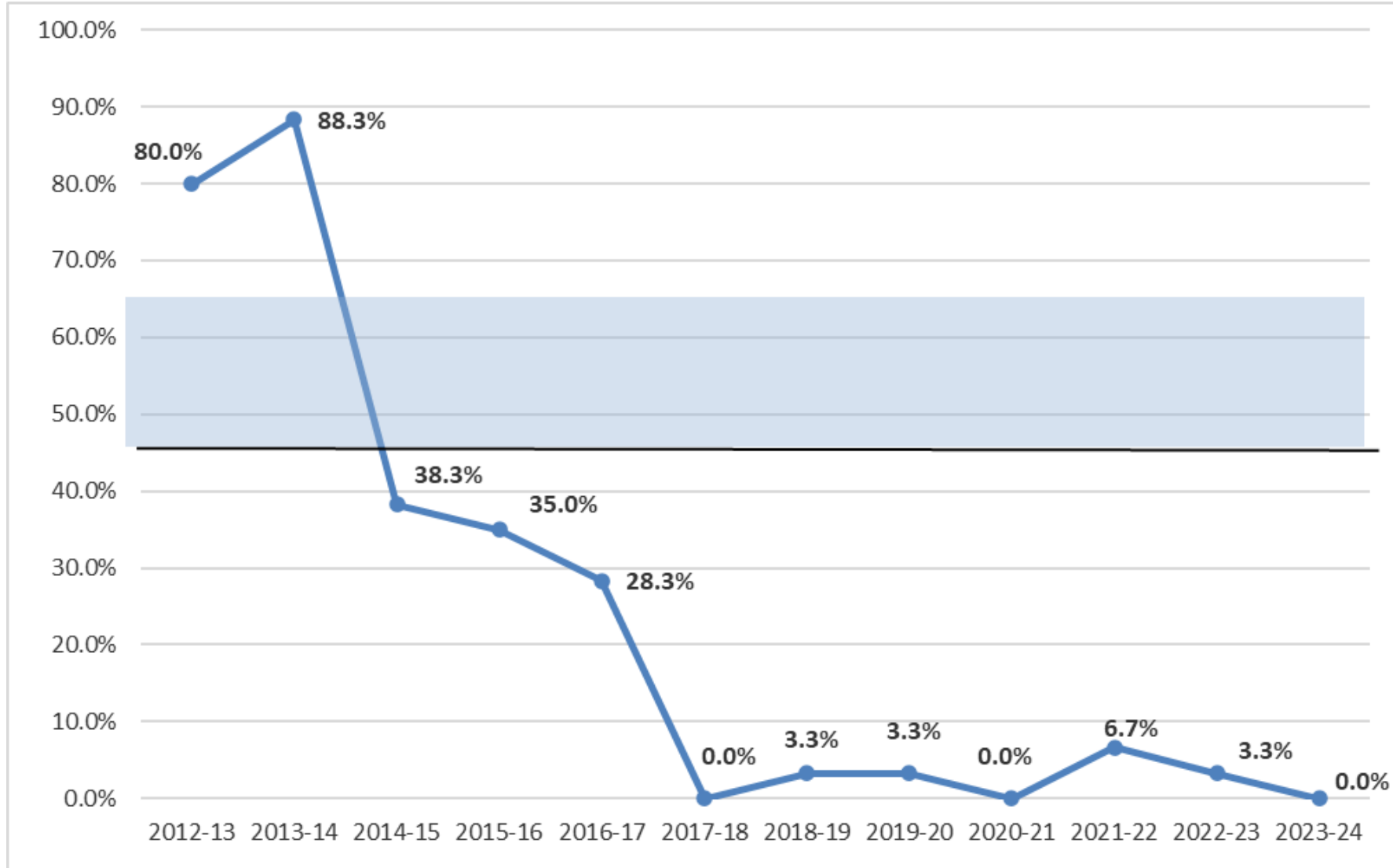
Foundation Aid	\$ 26,646,140	29.2%
Building Aid	\$ 4,185,176	
Public & Private Excess Cost Aid	\$ 1,976,056	
Basic Aid Subtotal	\$ 32,807,372	
BOCES Aid	\$ 3,373,200	
Textbook Aid	\$ 201,864	
Software Aid	\$ 56,763	
Computer Hardware	\$ 60,979	
Library Materials Aid	\$ 23,683	
Transportation Aid	\$ 4,266,453	
Subtotal State Aid	\$ 40,790,314	44.8%
Impact Aid - Gen Ed	\$ 700,000	
Impact Aid - Sp Ed	\$ 50,000	
Medicaid	\$ 225,000	
Subtotal Federal Aid	\$ 975,000	1.1%
Total Revenues	\$ 84,787,655	93.1%
Interfund Transfers	\$ 800,000	0.9%
Appropriated Fund Balance	\$ 1,916,042	2.1%
Capital Transportation Reserve	\$ 946,000	1.0%
Capital Technology Reserve	\$ 200,000	0.2%
ERS Retirement Reserve	\$ 750,000	0.8%
TRS Retirement Reserve	\$ 750,000	0.8%
Worker's Compensation Reserve	\$ 500,000	0.5%
Tax Certiorari Reserve		0.0%
Employee Benefits Reserve	\$ 450,000	0.5%
Grand Totals	\$ 91,099,697	100.0%



Tax Levy Options					
	Tax Cap (Levy Limit):	\$ 37,506,700	0.64%	240,146.80	
	Levy Increase	Total Levy Amount	Increase Over Prior Year	Difference from Levy Limit	9 Year Average
	2.25%	38,105,051	838,497	598,351	1.97%
	2.00%	38,011,885	745,331	505,184	1.95%
	1.75%	37,918,719	652,165	412,018	1.92%
	1.50%	37,825,552	558,998	318,852	1.89%
	1.00%	37,639,220	372,666	132,519	1.84%
Levy Limit	0.64%	37,506,700	240,147	-	1.80%
	0.50%	37,452,887	186,333	(53,814)	1.78%
	0.25%	37,359,720	93,166	(146,980)	1.75%
	0.00%	37,266,554	-	(240,147)	1.72%



Fiscal Stress



Thank You

