

# Akron CSD

# 2025-26 Budget

May 13, 2025



# Overview

We believe that this budget represents the shared values of our school and community and aligns with our District's mission and strategic plan. The budget prioritizes:

- Student Opportunity and Achievement
- Safety and Wellness
- Fiscal Responsibility and Long-Term Planning



# Expanded Instructional Programs *(based on student surveys)*

**We're proud to continue expanding meaningful academic and enrichment opportunities for students, including:**

## **Middle School Enrichment**

- **Cooking and Nutrition Club**, and **Debate** classes engage students in applied learning and communication skills.
- Focus on discovering student interests and developing real-world competencies early.

## **High School Electives & Advanced Programs**

- New **Math** and **Business Arts** electives encourage creativity, entrepreneurship, and analytical thinking.
- **Advanced Placement** and **College Credit** offerings.

**New Clubs: Trap Club, Ski Club, Expanded Flag Football (24-25)**



# Expanded Instructional Programs *(based on student surveys)*

## District-Wide Literacy Focus

- Investment in **Science of Reading** strategies across K-12, with ongoing professional development and curriculum alignment.

## Career & Technical Education (CTE)

- Real-world opportunities like **SUNY ECC Trades Day** and **Financial Reality Fairs**.
- Intentional exposure to skilled trades, business, and design.



## Instructional Technology & AI Integration

- Students are actively creating content and learning through **digital and AI-powered tools** that build 21st-century skills.



# Expanded Instructional Programs *(based on student surveys)*

The 2025-26 budget includes a **targeted investment in musical instrument replacement.**

- This investment is included in a list of One-Time Expenditures developed in consultation with our Administrative Team and ensures that students have access to quality equipment that supports growing participation in performing arts.



# Summary of One-Time and Replacement Cycle Expenditures

- New Furniture for all 3 buildings
  - Replacement of Ventrac and Mobile Lift (Facilities)
  - Portable Hot Water Pressure Washer (Transportation)
  - New Archery Equipment (Elementary)
  - New Spectrophotometer (HS Science)
  - Band Saw, Planer (HS Technology)
  - Shelving Unit (HS Library)
  - Music Stands (Middle School)
  - Treadmill (Athletics)
- 
- Musical Instruments (Including Baby Grand Piano)
  - Pickup Truck w/Plow



# Capital Outlay Project \$100,000 allowance

## Focus on Student Safety Improvements

The proposed budget includes \$100,000 to fund a capital outlay project. The current limit for a Capital Outlay Project is \$100,000, and a District can receive aid back (apx. 83%) on the project in the subsequent fiscal year based on timely submission and approval sequences. This is a way to maximize the return on local dollars spent, and strategically maintaining our facilities.

There is a limit of one Capital Outlay Project per year.





# 2023 Capital Improvement Project Update

**Phase 1:** Construction is underway on upgraded high school entrances, renovated student-centered hallways, and an improved transportation facility.

**Phase 2: (starting soon):**

- Secure entry vestibule
- Additional facility modernization
- New turf field & athletic complex to benefit students and community for years to come.





# Transportation Proposition (Separate Ballot Item)

- Proposed acquisition of **two 66-passenger diesel buses** and **two van-type gasoline buses**.
- This supports the district's long-range bus replacement plan and avoids future bulk replacements.
- Estimated total cost: **\$554,000**, offset by state **Transportation Aid**.  
Transportation Aid-Reimbursed at a rate of 79.6%



# Proposed Budget by the Numbers

## Total Expenditures

Total Expenditures	\$43,926,821	\$39,044,762	-\$4,882,059
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## Total Revenue

Real Property Tax Levy:	\$ 10,475,471	\$ 10,684,980	\$ 209,509
Total Revenues:	\$ 43,926,821	\$ 39,044,762	\$ (4,882,059)



# Tax Levy Limit

The Tax Levy Limit is the maximum amount that a District may raise from property taxes in a given year.

New York State requires all School Districts to calculate their Tax Levy Limit by March 1 of each year.

The basis is 2% with some exclusions.

Akron set its 2025-26 Levy at 2%. = \$10,684,980  
+\$209,509



Using the 2024 Town of Newstead Assessed Value Rate of \$8.62 per \$1000 of assessed value, a home valued at \$100,000 paid \$862 in ACS Taxes. (\$200,000 = \$1,724)

This proposed budget would result in a tax rate of \$8.80 per \$1000 of assessed value for the Town of Newstead (2024 rate), or an increase of about \$36 for a \$200,000 home to \$1,760 in this example.

- Note this is for Illustrative Purposes Only. Tax rates vary by town and take into account total assessed value and equalization rates.

Final rates are only determined after the levy has been set and each town has determined their final assessment rolls.

# Potential Projected Tax Rates (Based on 2024-25 Figures)

Town	2024-25	2025-26 *	Change
Newstead	\$8.62	\$8.80	\$0.18
Clarence	\$8.62	\$8.80	\$0.18
Alden	\$13.91	\$14.20	\$0.29
Lockport	\$10.30	\$10.48	\$0.18
Royalton	\$18.39	\$18.71	\$0.32
Pembroke	\$13.37	\$13.61	\$0.24
Alabama	\$10.30	\$10.48	\$0.18

**\*Final Tax Rates are only determined after final assessment rolls are set by each assessor and Equalization Rates set by NYS ORPS. *These are for illustrative purposes only and utilize 2024-25 assessment values, equalization rates and Erie County Sales Tax distribution.* - all subject to adjustment.**

# Akron's Historical Tax Levy

Fiscal Year	▼	Allowable Limit	▼	Actual Levy %	▼	Levy Amount
2020-2021		3.21%		1.95%		\$10,067,709
2021-2022		1.87%		1.00%		\$10,168,386
2022-2023		2.27%		0.00%		\$10,168,386
2023-2024		16.18%		1.00%		\$10,270,070
2024-2025		5.82%		2.00%		\$10,475,471
2025-2026 (proposed)		2.82%		2.00%		\$10,684,980



# State Aid Summary

- Foundation Aid = \$11,749,722 (increase of 2% = \$230,386)
- Akron Designated as "Save Harmless"
- Aid for 2025-26 was initially proposed to be \$708,140 above the formula calculation. However, based on revised index calculators, Akron should receive \$11,451,152.
- We are still receiving \$298,569 above the formula calculation.
- Building Aid has dropped by \$1.6 Million (-8.54%) This is due to a corresponding decrease in Debt Service and was anticipated. New debt is anticipated beginning next year with a corresponding increase in Building Aid.





# State Aid

	<b>Adopted</b>	<b>Proposed</b>	
	<b><u>2024-2025</u></b>	<b><u>2025-2026</u></b>	<b><u>\$ Change</u></b>
<b>State Aid:</b>			
Foundation Aid/General Aid	\$ 11,546,649	\$ 11,749,722	\$ 203,073
Excess Cost Aid	\$ 732,348	\$ 754,972	\$ 22,624
BOCES	\$ 1,541,387	\$ 1,360,814	\$ (180,573)
Hardware and Technology	\$ 21,129	\$ 19,561	\$ (1,568)
Textbook, Software, Library	\$ 99,677	\$ 100,016	\$ 339
Transportation	\$ 1,656,711	\$ 1,819,281	\$ 162,570
Building	\$ 2,894,694	\$ 1,254,633	\$ (1,640,061)
Native American Building Aid	\$ 1,717,998	\$ 1,568,618	\$ (149,380)
	\$ 20,210,593	\$ 18,627,617	\$ (1,582,976)



# Revenue

Real Property Tax Levy:	\$ 10,475,471	\$ 10,684,980	\$ 209,509
Total Revenues:	\$ 43,926,821	\$ 39,044,762	\$ (4,882,059)

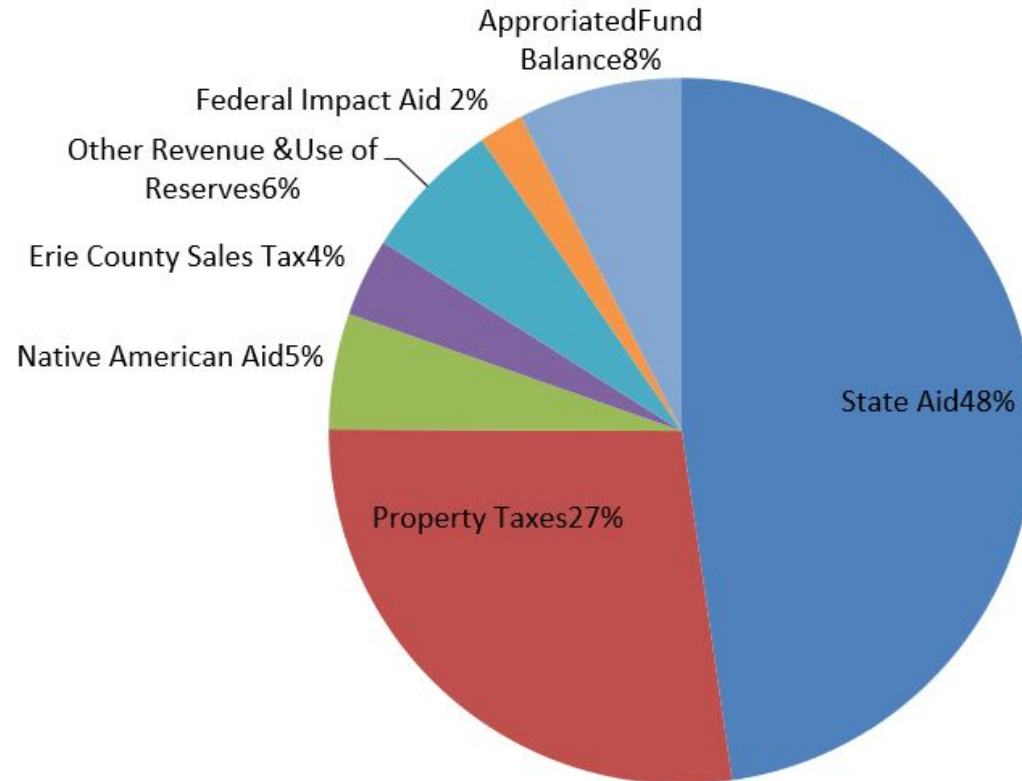


# Revenue

<b>Other Revenue:</b>					
Native American Aid	\$	2,074,000	\$	2,074,000	\$ -
Erie County Sales Tax	\$	1,500,000	\$	1,400,000	\$ (100,000)
Federal Impact Aid	\$	650,000	\$	800,000	\$ 150,000
Other Revenues	\$	958,126	\$	1,072,165	\$ 114,039
Appropriated Fund Balance	\$	1,940,000	\$	2,940,000	\$ 1,000,000
Use of Reserves/Transfers In	\$	6,118,631	\$	1,446,000	\$ (4,672,631)
	\$	13,240,757	\$	9,732,165	\$ (3,508,592)

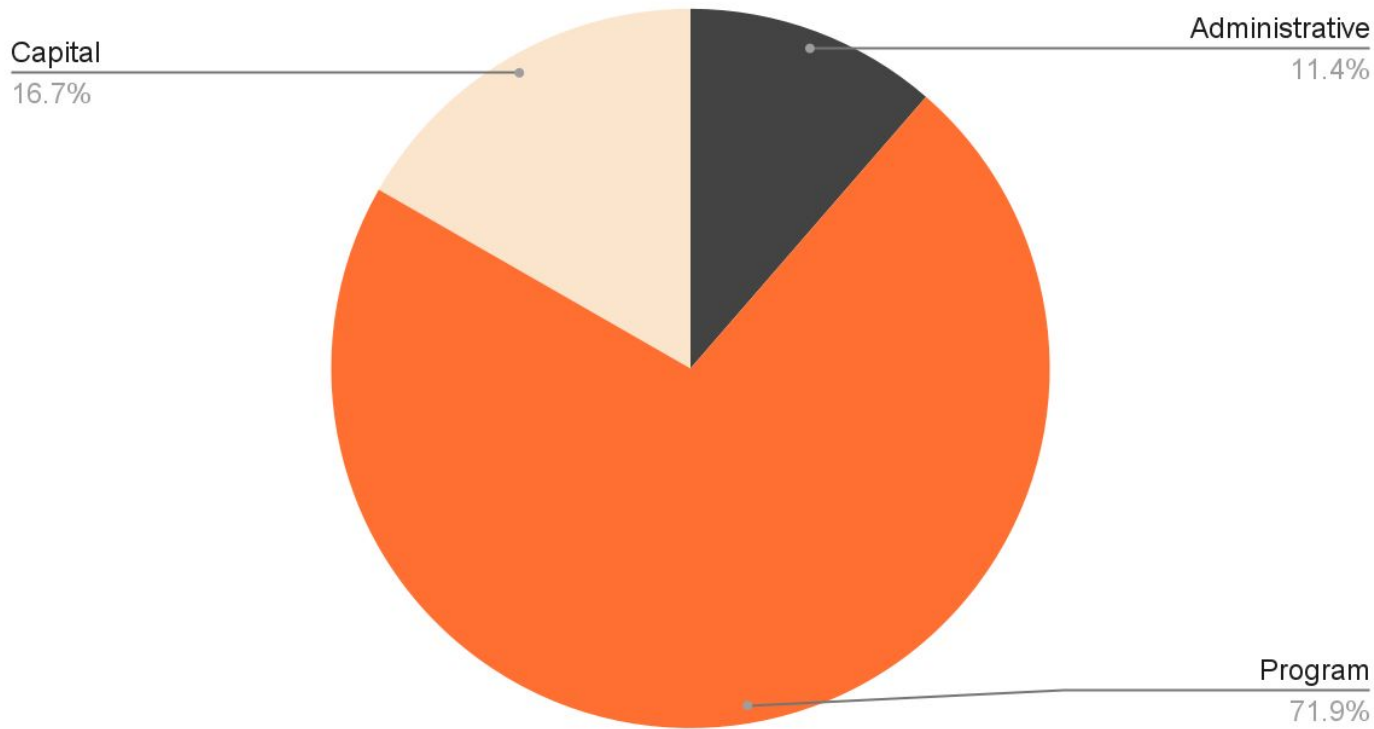


# Revenue



# Expenditures

## Proposed Expenditures



			Adopted	Proposed	
			2024-25	25-26	\$ Change
Administrative Component		11.38%			
	Board of Education/District Clerk		\$49,468	\$46,670	-\$2,798
	Central Office/District Services		\$1,629,725	\$1,637,198	\$7,473
	Legal & Personnel		\$223,500	\$233,500	\$10,000
	Instructional Administration		\$1,460,228	\$1,524,585	\$64,357
	Allocated Employee Benefits		\$854,201	\$1,002,988	\$148,787
			\$4,217,122	\$4,444,941	\$227,819



			Adopted	Proposed	
			2024-25	25-26	\$ Change
Program Component		71.90%			
	Instruction		\$11,415,838	\$12,004,920	\$589,082
	Exceptional Education		\$5,705,315	\$6,101,334	\$396,019
	Co-Curricular & Athletics		\$873,594	\$931,896	\$58,302
	Transportation		\$1,854,877	\$1,920,348	\$65,471
	Allocated Employee Benefits		\$6,134,211	\$7,112,844	\$978,633
			\$25,983,835	\$28,071,342	\$2,087,507





			Adopted	Proposed	
			2024-25	25-26	\$ Change
Capital Component		16.72%			
	Operations & Maintenance		\$2,647,331	\$2,469,571	-\$177,760
	Transfer to Debt Service Fund		\$3,555,833	\$1,746,541	-\$1,809,292
	Transfer to Capital Fund		\$6,886,629	\$1,668,618	-\$5,218,011
	Allocated Employee Benefits		\$636,071	\$643,749	\$7,678
			\$13,725,864	\$6,528,479	-\$7,197,385



# Contingency Budget

If the proposed budget is defeated, \$292,100 in proposed equipment expenditures as well as \$100,000 proposed for the Capital Outlay Project (total of \$392,100) would have to be removed from the budget.

The tax levy would also need to be reduced to the 2024-25 amount of \$10,475,471. (0% inc.)



# Meet the Candidates Forum

*Presented by the League of Women Voters*

Monday, May 19  
6:00pm  
High School Cafeteria

Vote for any 3

Chandra Jagielo  
Connor Borchert

Julie Matusek  
Kristy Pingitore

Heather Cayea



# When and Where to Vote

Tuesday, May 20, 2025

12:00pm-9:00pm

Gym 3 (Orange Gym)  
*Adjacent to Upper HS Parking Lot*



Questions ?

