



KENMORE-TOWN OF TONAWANDA UNION FREE SCHOOL DISTRICT

2025-26 BUDGET HEARING



May 13, 2025 Board of Education Meeting



Today's Purpose: Review the 2025-26 Budget for Vote May 20, 2025



BUDGET DEVELOPMENT TIMELINE

Description	Date
Budget Calendar	October 8, 2024
Preliminary Financial Considerations	November 12, 2024
Budget Development Update	December 10, 2024
Budget Development Update	January 14, 2025
Budget Work Session—Preliminary Budget	February 13, 2025
Budget Development Update & Work Session	March 4, 2025
Budget Work Session	March 25, 2025
Tentative Budget Adoption	April 8, 2025
Budget Hearing	May 13, 2025
Budget Vote and Election of Trustees	May 20, 2025



PROPOSED BUDGETED REVENUE AND EXPENDITURES



2025-26 EXPENDITURES \$197,904,919

Expenditure Categories

Item	2024-25 Budget	2025-26 Proposed	\$ Increase/ (Decrease)
General Support	\$6,926,075	\$7,162,631	\$236,556
Operations & Maintenance	\$11,009,425	\$11,463,945	\$454,520
Instruction	\$109,374,687	\$111,610,672	\$2,235,985
Transportation	\$6,532,776	\$6,474,710	(\$58,066)
Employee Benefits	\$42,561,942	\$44,863,760	\$2,301,818
Debt Service	\$15,273,698	\$16,329,201	\$1,055,503
Total	\$191,678,603	\$197,904,919	\$6,226,316



2025-26 EXPENDITURES \$197,904,919

Debt Service

8.2%

Employee Benefits

22.7%

Transportation

3.3%

General Support

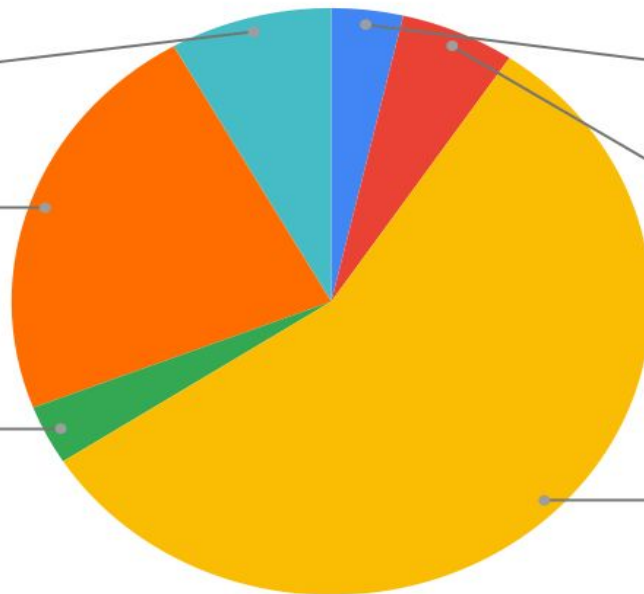
3.6%

Operations & Maint.

5.8%

Instruction

56.4%



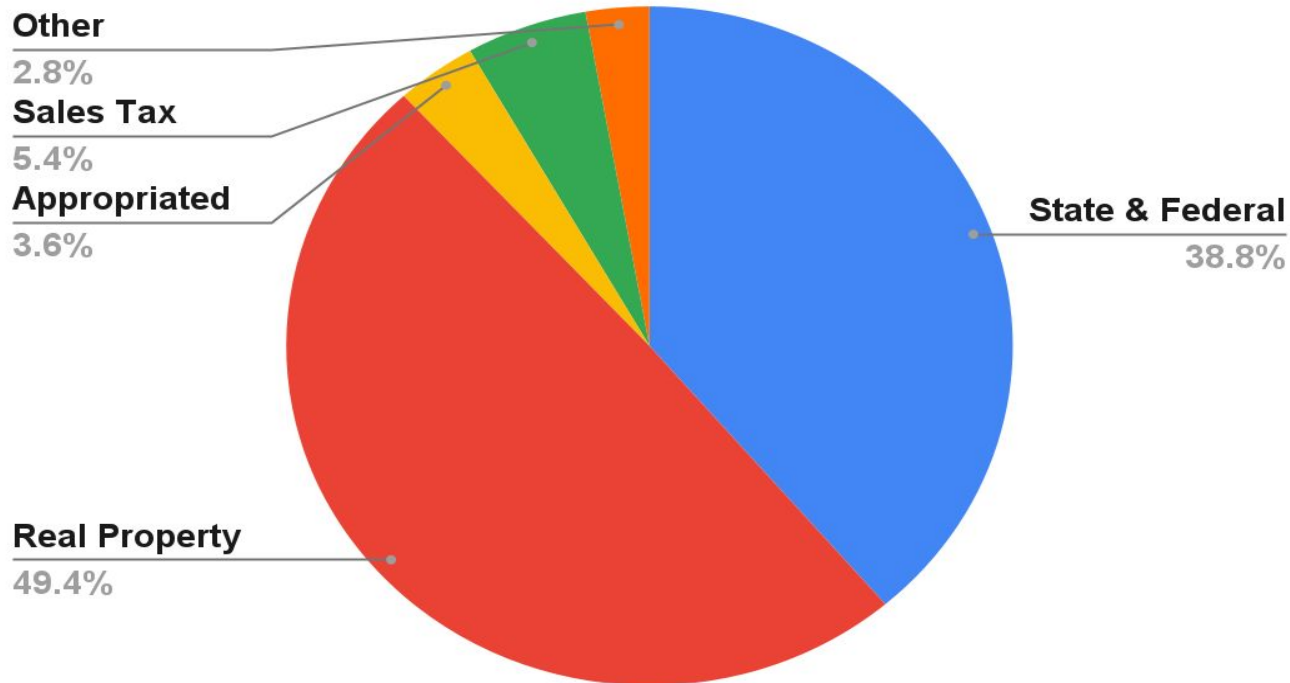
2025-26 REVENUE \$197,904,919

Revenue Categories

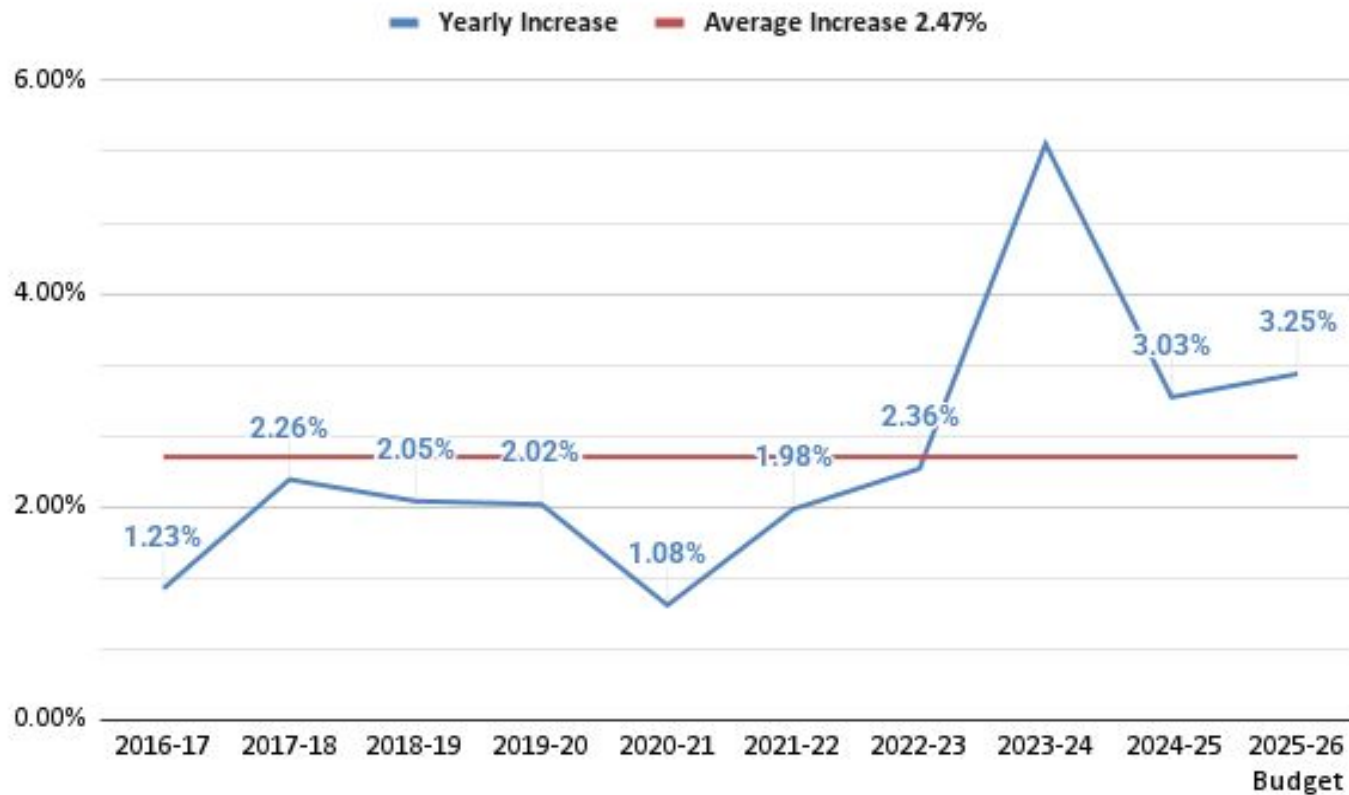
Item	2024-25 Budget	2025-26 Proposed Budget	\$ Increase / (Decrease)
State & Federal Sources	\$72,086,985	\$76,695,103	\$4,608,118
Real Property Taxes	\$95,859,713	\$97,802,911	\$1,943,198
Appropriated Fund Balance	\$7,438,105	\$7,113,105	(\$325,000)
Sales Tax	\$10,700,000	\$10,700,000	\$-
Other	\$5,593,800	\$5,593,800	\$-
Total Revenue	\$191,678,603	\$197,904,919	\$6,226,316



2025-26 PROPOSED REVENUE \$197,904,919



HISTORICAL BUDGET % INCREASE



CAPITAL OUTLAY PROJECT

What is a Capital Outlay Project?

- A project with a total cost of no more than \$100,000.
- A district may receive aid for a maximum of one such project in any fiscal year.
- A district may spend and report the capital expense for such a project over multiple years, and receive aid on the same project over multiple years; however, only one project per year can receive aid.

Planned Capital Outlay included in the 2025-26 budget:

- Door hardening at Kenmore East



2025-26 BUDGET



Three-Part Budget

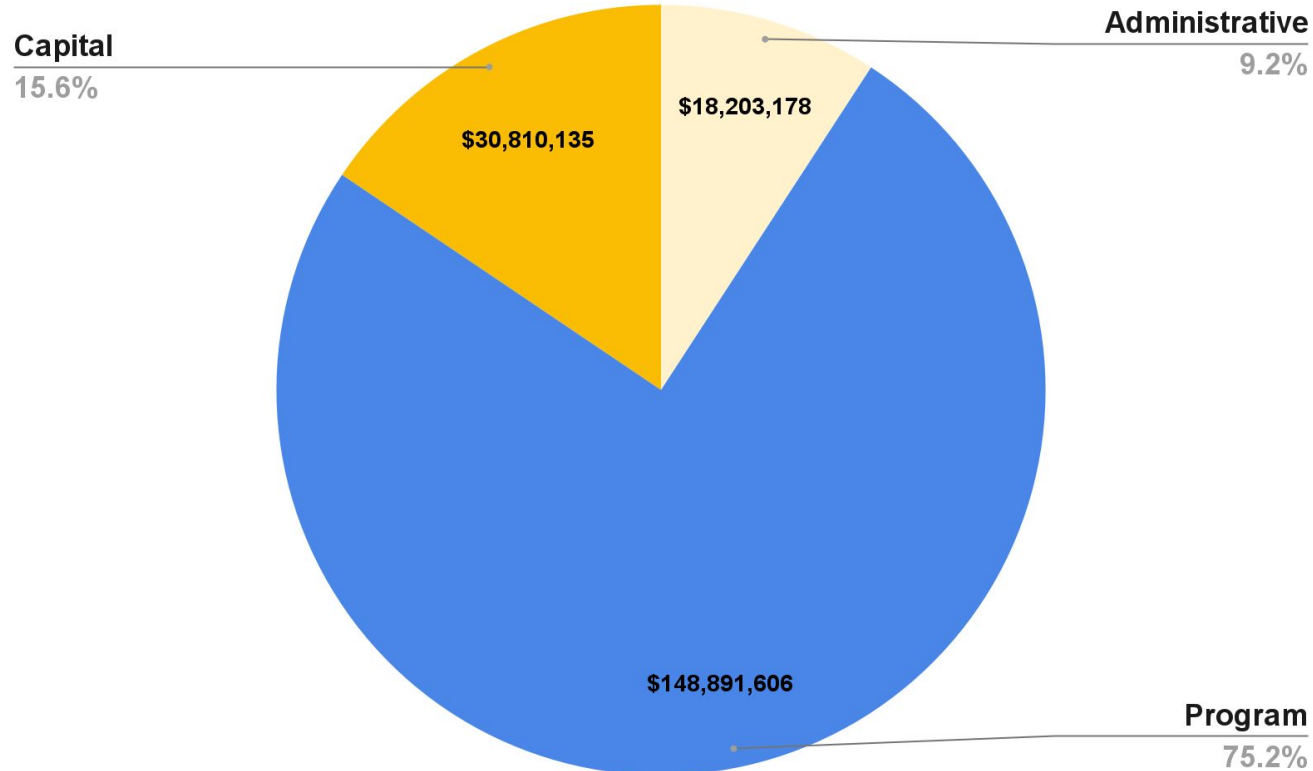


THREE PART BUDGET \$197,904,919

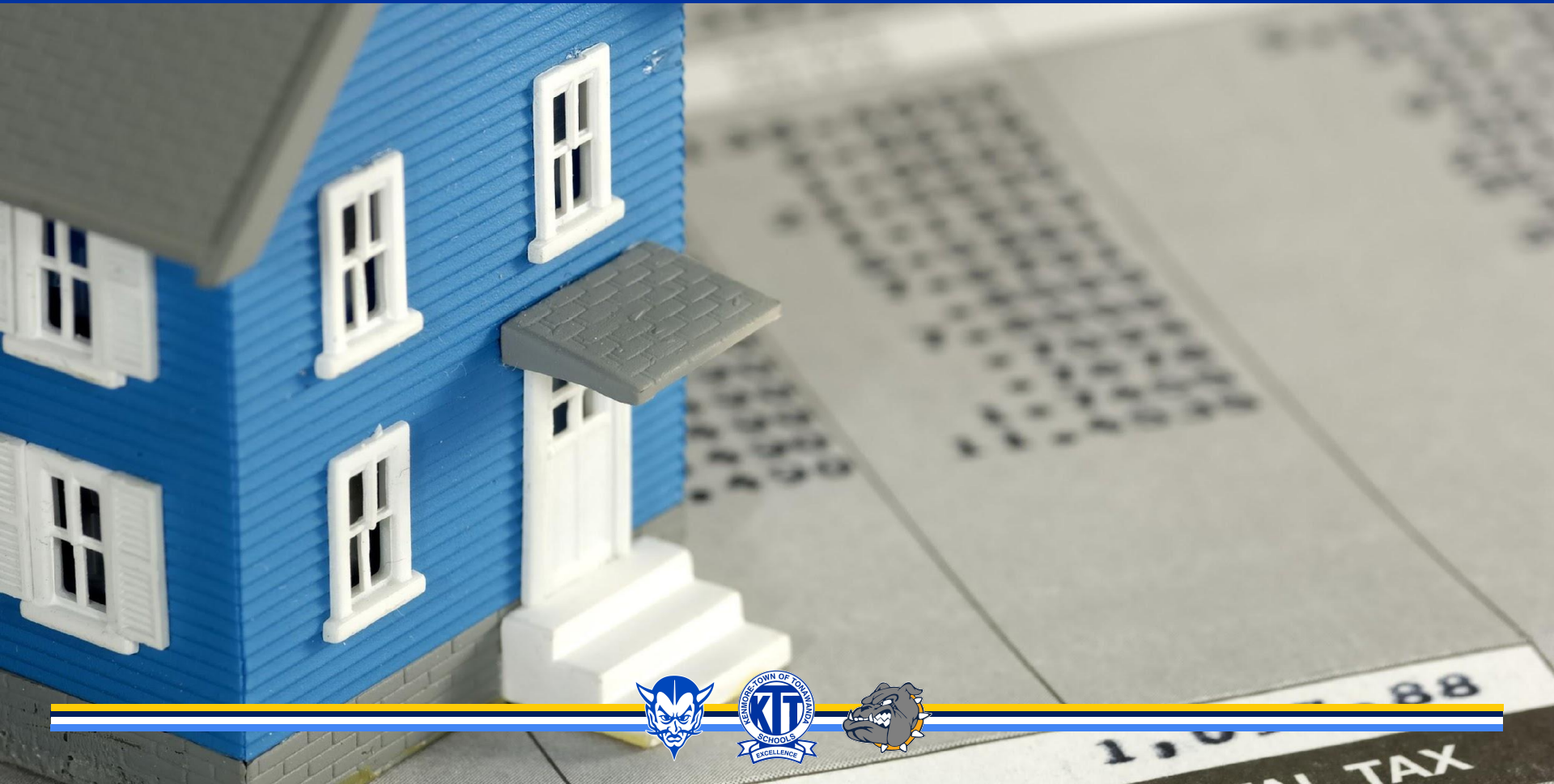
Category	2025-26 Proposed Budget \$	2025-26 Proposed Budget %	Components
Administrative	\$18,203,178	9.2%	Central Administration, Business Office, Curriculum Development, Principals & Building Office
Program	\$148,891,606	75.2%	Regular School Instruction, Special Education, Student Transportation, Student Services, Instructional Media, Extracurricular Activities, Community Services
Capital	\$30,810,135	15.6%	Maintenance & Operations, Judgments & Claims, Refunds of Taxes, Debt Service
Total	\$197,904,919	100%	



THREE PART BUDGET \$197,904,919



PROPERTY TAXES



1,000,000 88
TAX

SUMMARY OF PROPOSED TAX LEVY

Item	Amount
Proposed 2025-26 Tax Levy	\$97,802,911
Budget to Budget Tax Levy Increase \$	\$1,943,189
Tax Levy % Increase	2.03%
Tax Cap Calculation Allowable Increase \$	\$2,065,950
Tax Cap Calculation Allowable Increase %	2.16%



ESTIMATED: Tax Levy

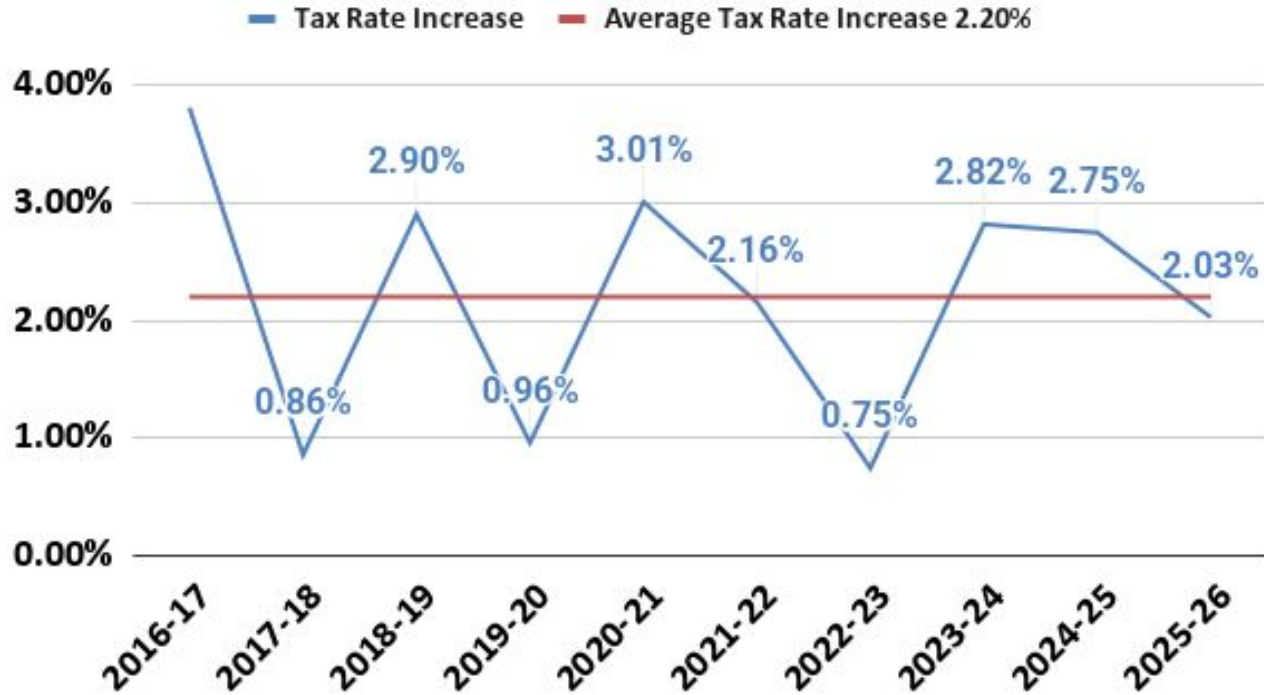
Item	Amount
2024-25 Tax Levy Increase	2.71%
Proposed 2025-26 Tax Levy Increase	2.03%
Tax Rate 2024-25	\$57.79
Estimated ** Tax Rate 2025-26	\$58.96
Per Month Increase \$100,000 ESTIMATE	\$9.76

****** Assumes the same taxable assessed value, equalization and full value tax rate.

This is only an estimate. Final assessed values are determined by the Town Assessor and the equalization rate is determined by New York State.



TAX RATE HISTORY



BUDGET PROPOSITIONS



BUDGET PROPOSITIONS

Proposition 1: Budget: \$197,904,919

Proposition 2: Acquisition of School Buses and Similar Vehicles

- 1 (one) 65 Passenger
- 1 (one) 65 Passenger Wheelchair
- 2 (two) 42 Passenger
- 4 (four) Microbird
- 2 (two) Electric Vehicle

Total Purchase Price Not to Exceed \$2,125,000
Approximately 70% State Transportation Aided
District Share: Approximately \$575,000



What happens if the budget is not passed by the public?*

Two Options:

1. Resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June OR
2. Adopt a contingency budget that levies a tax no greater than that of the current year (0% increase in the tax levy).

If the re-submitted/revised budget proposal is not approved by the required margin:

- The Board of Education must adopt a budget that levies a tax no greater than that of the current year (0% increase tax levy) and the budget would be subject to contingent budget requirements.

Districts will not be allowed to increase the tax levy to the extent necessary to fund items of expenditure excluded from the tax cap

- No growth factor
- No capital, court order/judgments or pension exclusions

*SOURCE: Questar III presentation March 3, 2012



For More Information & Voter Qualifications

FOR MORE INFORMATION:

- Log onto the District website:
www.ktufsd.org
 - Click on “2025-26 Budget”
- Direct link: www.ktufsd.org/budget
- Several links from the budget process are listed on this page
- Includes the SchoolGram Budget Edition, Proposed Budget, and Board of Education presentations

VOTER QUALIFICATIONS:

- United States Citizen
- At least 18 years of age
- Resident of the District for 30 days prior to the vote
- Provide proof of citizenship, age, and residency



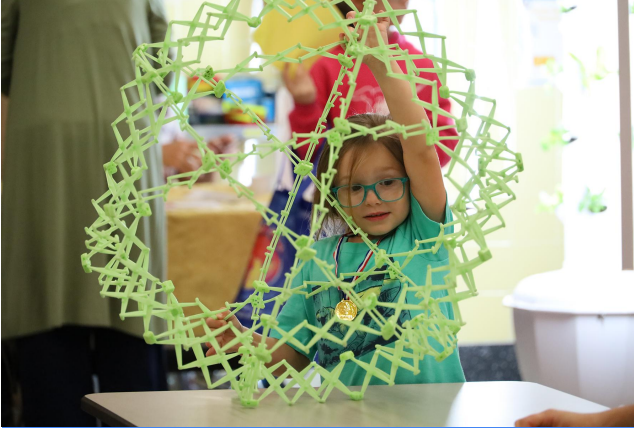
WHERE TO VOTE

Hoover Middle School

Tuesday May 20, 2025

Voting Hours: 7:00 AM - 9:00 PM





Vote May 20!

Visit www.ktufsd.org/budget for more
information

