



# BARKER CENTRAL SCHOOL DISTRICT

## 2025-2026 BUDGET HEARING

MAY 12, 2025  
6:30 PM

# AGENDA

- Budget Advisory Committee
- State Budget
- Budget History
- Expenditures
- Revenues
- Propositions
- Next Steps



# Budget Advisory Committee

- Randall Atwater\*, John Sweeney\*, Deanna Carnes\*, Ruth King, Tammy Mallon, Ted Dauphinee, Chris Walsh.
- Provides Board input for consideration related to the development of the budget and also being a conduit for information to the general public.
- Met four times.
- Examined revenues, expenditures, state aid, changes in expenses, etc.

\* Board Member



# New York State Education Budget

- The following changes are made to Foundation Aid:
  - The formula uses the February Database update.
  - The Governor's proposed changes to poverty measurements (Small Area Income Poverty Estimate) are accepted.
  - The weighting for English language learners is increased from 0.5 to 0.53.
  - The Governor's proposed 2% minimum increase is accepted.



TOTAL BUDGET 2025-2026: \$22,475,710

Year	Budget
2024-2025	\$18,895,718
2023-2024	\$18,195,652
2022-2023	\$17,817,534
2021-2022	\$17,254,712
2020-2021	\$17,254,712
2019-2020	\$17,272,346
2018-2019	\$17,057,539



- General Support
- Instruction
- Pupil Transportation
- Community Services
- Employee benefits
- Debt Service
- Inter-fund Transfers

## EXPENDITURES



<b>BARKER BUDGET EXPENDITURE SUMMARY 2025-2026</b>				
<b>EXPENDITURES</b>	<b>2025-2026</b>	<b>2024-2025</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
GENERAL SUPPORT	\$ 2,585,905	\$ 2,494,298	\$ 91,607	3.67%
INSTRUCTION	\$ 12,278,607	\$ 10,651,379	\$ 1,627,228	15.28%
PUPIL TRANSPORTATION	\$ 1,472,126	\$ 1,440,047	\$ 32,079	2.23%
COMMUNITY SERVICE	\$ 33,600	\$ 33,600	\$ -	0.00%
UNDISTRIBUTED	\$ 6,105,473	\$ 4,276,394	\$ 1,829,079	42.77%
<b>TOTAL</b>	<b>\$ 22,475,710</b>	<b>\$ 18,895,718</b>	<b>\$ 3,579,992</b>	<b>18.95%</b>



**BARKER CENTRAL SCHOOL DISTRICT**

# NOTABLE EXPENDITURES

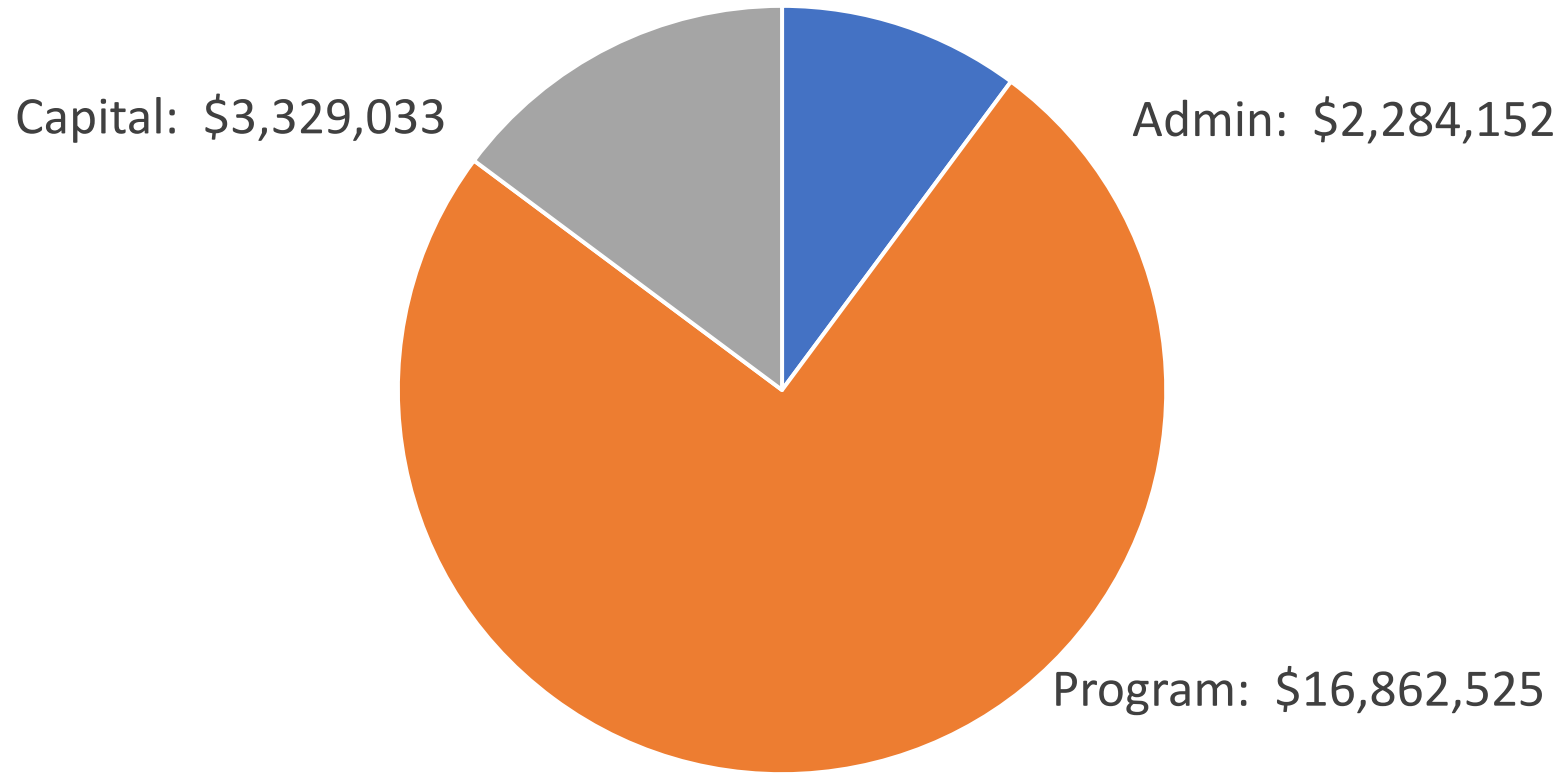
Item	Budgeted Amount	Increase %
Special Education Tuition	\$3,295,000	65%
Debt Service	\$1,973,116	162%
Assistant Principal	\$87,000	100%
Instruction (Salaries, etc.)	\$5,221,468	-4.78%

- Special Education Tuition and Debt Service offset by Excess Aid and Building aid.
- Operating 12:1:1 internally.
- Assistant Principal replacing Instructional Support Specialist, moving back to classroom.





# Tri-Component Budget



# History of Tri-Component Budget

Year	Admin	Program	Capital
2025-2026	10.16%	75.03%	14.81%
2024-2025	10.40%	81.39%	8.22%
2023-2024	9.49%	81.21%	9.30%
2022-2023	9.20%	80.77%	10.03%
2021-2022	9.24%	81.84%	8.92%
2020-2021	9.12%	81.48%	9.40%



- Local Property Tax Levy
- State Funding
- Energy Cessation  
Mitigation Fund
- Other Revenues

## REVENUES



# Revenue Budget

<b>BARKER BUDGET REVENUE SUMMARY 2025-2026</b>				
<b>REVENUES</b>	<b>2025-2026</b>	<b>2024-2025</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
STATE AID	\$ 14,244,935	\$ 11,861,269	\$ 2,383,666	20.10%
TAX LEVY	\$ 5,283,993	\$ 5,157,400	\$ 126,593	2.45%
OTHER PROPERTY TAX ITEMS	\$ 1,348,449	\$ 1,612,000	\$ (263,551)	-16.35%
PILOT	\$ 36,449	\$ 36,449	\$ -	0.00%
OTHER	\$ 389,551	\$ 228,600	\$ 160,951	70.41%
FUND BALANCE	\$ 1,172,333	\$ -	\$ 1,172,333	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,475,710</b>	<b>\$ 18,895,718</b>	<b>\$ 3,579,992</b>	<b>18.95%</b>



# State Aid Funding

- Comprised of formula aid and expense-driven aids
- Foundation Aid: largest amount, unrestricted, formula-driven
- Excess Public/Private aids: high cost students in placements
- Transportation Aid
- Building Aid

Year	Dollars Budgeted	% of Revenue
2025-2026	\$14,244,935	63.38%
2024-2025	\$11,861,269	62.77%
2023-2024	\$11,675,186	64.16%
2022-2023	\$10,490,920	58.88%
2021-2022	\$9,466,700	54.86%
2020-2021	\$8,278,683	47.98%



# Other Property Tax Items

- Energy Cessation Mitigation Fund: Budgeted \$1.3 million for 25-26. Decrease of \$282k. Done after 2027-2028
- District is planning for ECMF dissolution by placing year end fund balance in reserve funds if available
- “Other Property Items” also includes interest and penalties on property taxes



# Property Tax Levy

## 2025-2026: \$5,283,993

Year	Tax Levy	% of Revenue
2025-2026	\$5,283,993	23.51%
2024-2025	\$5,157,400	27.29%
2023-2024	\$5,017,125	26.29%
2022-2023	\$4,918,750	27.60%
2021-2022	\$4,767,964	27.63%
2020-2021	\$4,584,581	26.57%



- PILOT Revenue: \$36,449, Mayer Brothers
- “Other” Revenue: Tuition (regular, foster care, homeless, etc.), interest on cash, BOCES surplus
- Fund Balance: Appropriating \$992k of 24-25 fund balance to 25-26. Have not done this in years. No state budget, other unknowns.
  - \$180k of ERS restricted reserve





# Propositions

## Board Members:

- 2 Vacant Seats
- Three-year terms each
- Candidates:
  - Deanna Carnes
  - Jennifer Ellnor Harris
  - Stephanie Mason

## Budget

- \$22,475,710
- Tax Levy of \$5,283,993

## Library Levy

- \$98,834
- We collect and then pass to the library

## Library Trustee

- 5 year term
  - Roy Anderson



# Next Steps

- May 20, 2025 12:00 pm to 8:00 pm Herbert F. Ludwig Fine Arts Hall
- Qualified voter if you are a U.S. Citizen and resident of Barker CSD at least 30 days prior to budget vote. Must be 18 years of age.
- Questions: District Clerk, Mary Eadie 716-795-3110



# Questions?

Michael Carter, School Business  
Administrator

716-795-3113 or [mcarter@barkerccd.net](mailto:mcarter@barkerccd.net)

