





Attica Central School District
Excellence in Education

Attica CSD Vision & Mission

Vision:

Empowering, Fostering and Advancing Education for a Brighter Future.

Mission:

We are committed to strengthening community connections and providing learning experiences for all, while honoring our traditions and embracing innovation.



Budget Development Process





January 23, 2025-Budget Workshop

- Rollover Budget Presentation Presented
 - 25-26 Proposed Rollover budget 4.35% or \$1,424,745.00 over our 2024-2025 School Year Budget
- Administrative Budget Planning Meetings
- District to host meetings with BOCES personnel to discuss services for next school year.
- NYS Executive Budget Proposal released providing a 2% or \$268,427 increase in foundation aid.
- Review of Reserve Plan and Balances with the Board of Education.
- Discussion of Advocacy Efforts to be presented to Legislatures



February 27, 2025-Budget Workshop

- Enrollment Projection study presented to BOE 2025-2029
- 2024-2025 Federal Grant Funding and Future Budget Considerations
- New Program Proposals from Departments and Buildings
- Discussion on planned use of Debt Service (\$125,000)
- Discussion of Reserve Plan 2025-2026
- School Tax Rate History and Analysis of Tax Levy Increases

March 13, 2025-BOE Regular Meeting

- State Aid Budget 25-26 Reviewed
- Taxes and Local Revenue Presented
- BOCES Expense Budget 25-26 Presented
- Expenditure Spreadsheet 25-26 Presented
- Proposed Budget Gap Presented
 - \$1,316,449.00 Budget Gap
 - Discussion on next steps including further meetings with the administrative team, BOCES representatives and advocacy meetings with local legislators.



March 27, 2025-Budget Workshop

- Reviewed Revenue Projections including increase in foundation aid at 3%, proposed 3% tax levy, and increase in debt service to \$250,000.00
- Updated BOCES Budget to reflect changes in program requests
- Updated changes to the expenditure budget sheet with reductions.
- Discussion centered around budget gap presented of \$294,932.00 after revenue and expenditure changes.
- At the conclusion of the meeting a goal was set to have a balanced budget presented to Board of Education at the April 10, 2025 meeting.

April 10, 2025-BOE Meeting

- 2025-2026 Proposed Budget Presented with reducing the previous budget gap of \$294,932.00.
- Board of Education discussion centered around budget proposal presented including the reduction of expenditures presented.
- Board of Education approved the 2025-2026 Proposed Budget presented.



2025-2026 Proposed Budget

Our \$33,522,748 proposed budget for the 2025-2026 school year reflects a 2.41% or \$788,006 increase over the 2024-2025 school year approved budget and calls for a 3% tax levy increase.

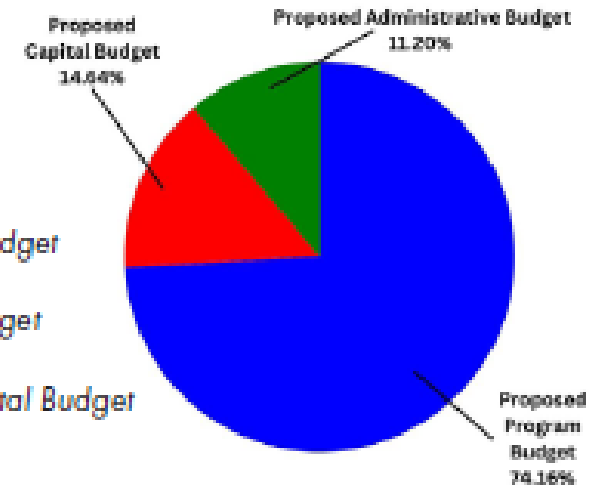
The 2025-2026 Budget maintains our current instructional programming, continues to support health and safety initiatives and is a commitment to empowering, fostering and advancing education for a brighter future at Attica Central School District.

2025-2026 Proposed Budget

- **Program Budget**-\$24,861,559 or 74.16% of the total Budget
- **Capital Budget**- \$4,908,264 or 14.64% of the total budget
- **Administrative Budget**-\$3,752,925 or 11.20% of the total budget

Total Proposed Budget 2025-26

- Proposed Program Budget, % of Total Budget **74.16%**
- Proposed Capital Project, % of Total Budget **14.64%**
- Proposed Administrative Budget, % of Total Budget **11.20%**



	2024-25 Budget	2025-26 Proposed
Total Budget	\$32,734,742	\$33,522,748



Budget Highlights

- Maintain all current academic programs, ensuring students continue to receive a strong and well-rounded education.
- Preserve extracurricular offerings, including athletics, music, the arts, and clubs that support student growth beyond the classroom.
- Provide essential support for students' academic, social, and emotional needs, with continued access to counselors, intervention specialists, and mental health resources.



Budget Highlights

- Keep our school buildings clean, safe, and well-maintained, so students and staff can learn and work in an environment that supports health, safety, and learning.
- Support the continuation of innovative programs, such as our Farm-to-School initiative, STEAM opportunities, and real-world learning experiences.
- Ensure compliance with state mandates, contractual obligations, and rising costs such as health insurance, utilities, and transportation.



Proposed Budget Reductions

As a result of this strategic review, the following *proposed reductions* were made:

- **One 7–12 English teaching position through attrition** (i.e., not refilled following a retirement).
- **One K–2 Math Academic Intervention Services (AIS) position through attrition**, due to shifting student needs and support models.
- **One special education teaching position will be reduced**, based on updated programming and student service requirements.
- **A 0.5 FTE business teaching position will not be filled.** This position was included in the 2024–2025 budget but remained unfilled due to a lack of qualified applicants. Upon further review, it was determined that current staff can effectively absorb these instructional responsibilities.
- **One full-time custodial position has been reduced**, based on building coverage needs and operational efficiencies.

Certain BOCES services were scaled back, including:

- **The planned reduction of IT support staff provided through BOCES**, who were originally funded through the American Rescue Plan (ARP). As intended when grant funding expired, these positions were removed.
- **Reduction of select BOCES services** such as portions of our financial software platform and related support services, following an internal review of necessity and usage.



Tax Levy and Impact on Taxpayers

- Proposed Tax Levy: \$11, 529,924
- Proposed Tax Levy increase of 3% for the 2025-2026 represents an increase of \$335,823.
- According to NYS tax cap formula ACSD could have sought a tax levy increase up to 4.29% without requiring a supermajority vote.
- Tax Rate: \$11.41 per \$1,000 of assessed property value.
- Impact on Homeowners: Estimated increase of \$34.00 per year for a \$100,000 property.



Tax Levy and Impact on Taxpayers

Estimated Impact on Tax Bill

Homeowners are eligible for tax relief under New York State's School Tax Relief Program (STAR). Upon application, homeowners may be eligible for an up to \$33,630 decrease in their assessment. Senior citizens (age 65 and older) may be eligible for Enhanced STAR for an up to \$93,690 decrease in their assessment. The 2025-26 tax rate is projected to be \$11.41 per \$1,000 of assessed value, up \$0.34 from 2024-25.

True Value Assessment	No STAR	Basic STAR* (\$33,630)	Enhanced STAR* (\$93,690)
\$100,000	\$34.00	\$68.62	\$72.00
\$90,000	\$30.60	\$65.22	-
\$80,000	\$27.20	\$61.82	-
\$70,000	\$23.80	\$58.42	-
\$60,000	\$20.40	\$55.02	-

Assumptions

- Calculations based on 2024-25 tax rolls.
- Property owners receive the STAR exemption.
- Due to recent changes to the STAR application process, homeowners are encouraged to visit www.tax.ny.gov/STAR for more details.
- Maximum 2025-26 STAR exemption savings are per the New York State Department of Taxation and Finance. State Office of Taxation and Finance to finalize rates for the 2025-26 school year.



What happens if the budget is defeated?

1. The Board of Education could hold the same or revised budget vote

Or

2. Adopt a contingency budget, which limits the district to spending only what was raised in the current 2024-2025 year with no increase to the tax levy.



Contingency Budget

This means the District would need to make reduction to bring the budget down to the required level. Results could include the following:

- Reductions to staffing.
- Fewer extracurricular activities or student programs.
- Less funding for instructional materials, supplies and equipment.
- Delays in facility upgrades and improvements.



District Propositions

Proposition 1: Approval and Adoption of Budget:

RESOLVED, that the budget for the Attica Central School District, Wyoming County, New York (the “District”) for the fiscal year commencing July 1, 2025 and ending June 30, 2026 as presented by the Board of Education, in the amount of \$33,522,748, is hereby approved and adopted, and the required funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.



District Propositions

Proposition 2: Purchase of Technology Equipment for Use by the District.

RESOLVED, that the Board of Education of the Attica Central School District, Wyoming County, New York (the “District”) be, and it hereby is, authorized to purchase technology equipment at a maximum estimated cost of \$159,665 for use by the District, utilizing \$159,665 from funds currently on hand in the District’s Information/Audiovisual Technology Infrastructure, Equipment and Supplies Reserve Fund, 2024.



District Propositions

Proposition 3: Approval and Adoption of Stevens Memorial Library Budget

RESOLVED, that the annual appropriation for the operation of the Stevens Memorial Community Library, Wyoming County, New York (the “Library”) is hereby increased by \$4,429 for a total of \$209,368, and the Board of Education of the Attica Central School District is hereby authorized to levy and collect taxes in the District for the payment thereof.



Board Member Election

Board of Education Seats: Two (2) Board of Education seats up for three year terms to end in June 2028.

Candidates are:

- Thane Wright
- Joshua Pfuelb
- Melanie Toland



Please Vote!

Tuesday, May 20, 2025

Polls Open: 1:00 PM - 9:00 PM

Attica High School, Performing Arts Center

***Absentee ballots & early mail ballots can be obtained from the District Clerk-Mrs. Laurie Schmidbauer at lschmidbauer@atticacsd.org or 585-591-0400.**



ATTICA CENTRAL SCHOOLS

2025-26 BUDGET INFORMATION SESSIONS

MONDAY
MAY 5

THE PROSPECTOR RESTAURANT

10 – 11 A.M.

6 Main St., Attica

THURSDAY
MAY 8

BYRNCLIFF GOLF RESORT

9 – 10 A.M.

2357 Humphrey Rd., Varysburg

FRIDAY
MAY 9

HIDDEN VALLEY ANIMAL ADVENTURE

12 – 1 P.M.

2887 Royce Rd., Varysburg

WEDNESDAY
MAY 14

THE PINE LOUNGE

10 – 11 A.M.

164 Clinton St., Cowlesville

WEDNESDAY
MAY 14

ATTICA HISTORICAL SOCIETY

4 – 5 P.M.

130 Main St., Attica



Questions???



Board of Education Candidates

At this time we invite any Board of Education Candidates wishing to speak to the podium to address the community.

Thane Wright
Joshua Pfuelb
Melanie Toland