

New Buffalo Area Schools

Annual Budget Presentation



New Buffalo Area Schools Budget Presentation Amended 25-26

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Property Tax Millage

For 2025, 18 mills will be levied on all non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property in the district to fund the majority of general operations. Estimated revenue generated by this levy will be **\$17,628,612 or 86%** of the Districts revenues.

The Non-Homestead Millage is the only Millage request on New Buffalo Area Schools currently.

Allowable/Not Allowable Use Tax Revenues

Allowable

Section 1618 of the School Aid Act provides as follows:

- [School districts]... shall apply the money received by the district or entity under this article to salaries and other compensation of teachers and other employees, tuition, transportation, lighting, heating, ventilation, water service, the purchase of textbooks which are designated by the board to be used in the schools under the board's charge, other supplies, **and any other school operating expenditures defined in Section 7.**

▪ Section 7 further defines “any other school operating expenditures” as follows:

Costs for school operating purposes include all expenditures necessary to carry out the powers of the district or intermediate district under the revised school code.

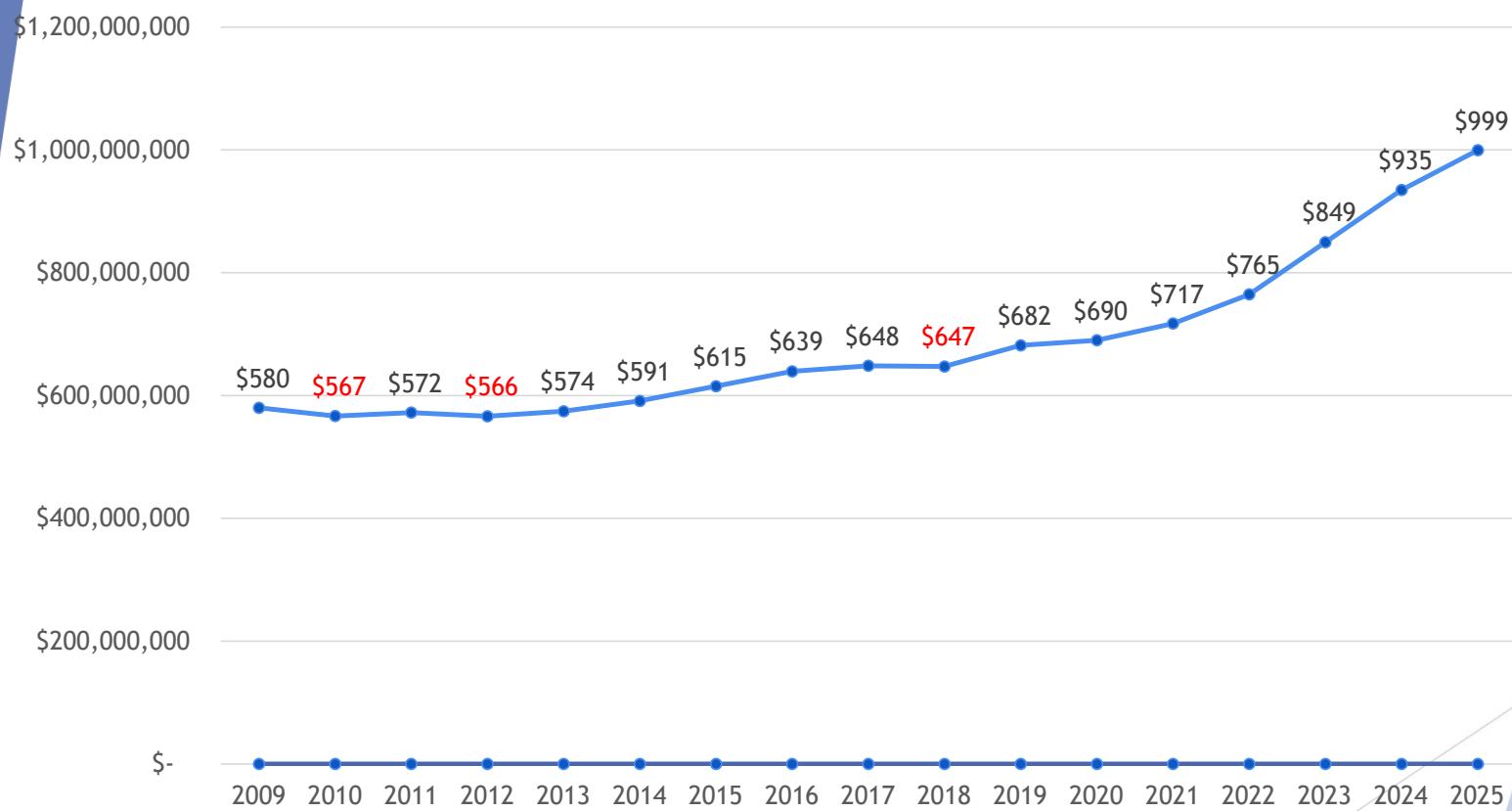
Not Allowable

- Alcohol, jewelry, gifts, golf fees and other illegal items
- Contributions to churches, veterans, non-profit organizations
- Donations to community organizations
- Retirement recognition gifts and/or events
- Flowers to the sick or departed
- Clothing not part of Uniforms
- Foreign Goods

Revenue Assumptions

- ✓ Local Revenue: Non-Homestead property taxable values based on August Berrien County estimate
- ✓ State Revenue: One-time categorical funds have been reconciled or eliminated
- ✓ Federal Revenue: Reconciled 25-26 Title I, Title II and Title IV allocations
- ✓ Other Revenues: Reconciled one-time grants and allocations
- ✓ LRSB Revenues: Reconciled for 25-26 (50% to GF/50% EDT)
- ✓ Sale of Building and Trades house in the 25-26 School year?

Taxable Non-Homestead Valuations History



General Fund Revenue

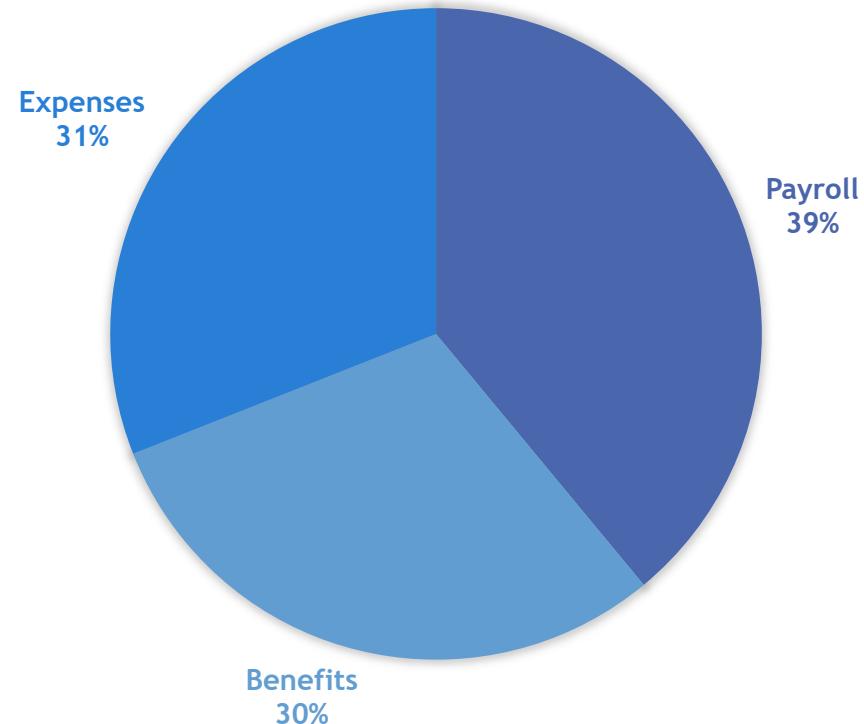
Revenue:

Local	18,912,563
Other	-
State	2,265,456
Federal	96,493
Local	223,405
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Total Revenue	21,497,917

Expenditure Assumptions

- ✓ Debt 21, 23 payment, Staff Raises & other campus capital improvements (PIF & CIF Fund)
- ✓ Maintain current health insurance split (80/20), Increase of health insurance cost of 8% (Due to BCIC formation)
- ✓ Retirement Expense level 29.91%/44.93% (including UAAL)
- ✓ Align all federal expenditures to revenue levels
- ✓ Summer Camp, Daycare and Summer Feeding Expenses

Expense Breakout



General Fund Expenditures

Expenditures:

Basic Instruction	8,049,403
Added Needs	1,101,952
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Pupil Support	1,215,660
Instructional Staff Support	622,191
General Administration	847,921
School Administration	908,679
Business Services	614,475
Operations & Maintenance	2,388,100
Transportation	938,766
Central Services	530,518
Other	60,000
Athletics	711,011
Community Services	980,425
Fund Modifications	3,018,250
Total Appropriated	21,987,351



Questions?