



2026-2027 Budget

Educational Program Continuation Increases January 7th, 2026

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Objective



To strategically utilize the District's fiscal resources to support student educational outcomes for the 2026-2027 school year and beyond in a fiscally responsive manner.



Budget Presentation Goals



Review historical district trends

- Student Demographics
- Staffing vs Student Enrollment
- Live Birth Rates vs Kindergarten Enrollment

Recently audited year-end fiscal performance

- Revenues
- Expenses

Determine initial program continuation as well as program enhancement request expense increases

- Contractual salary, associated benefit increases
- Major contractual expense drivers
- Net changes with BOCES services and debt payments
- Position creation and supply increase requests





Historical District Trends

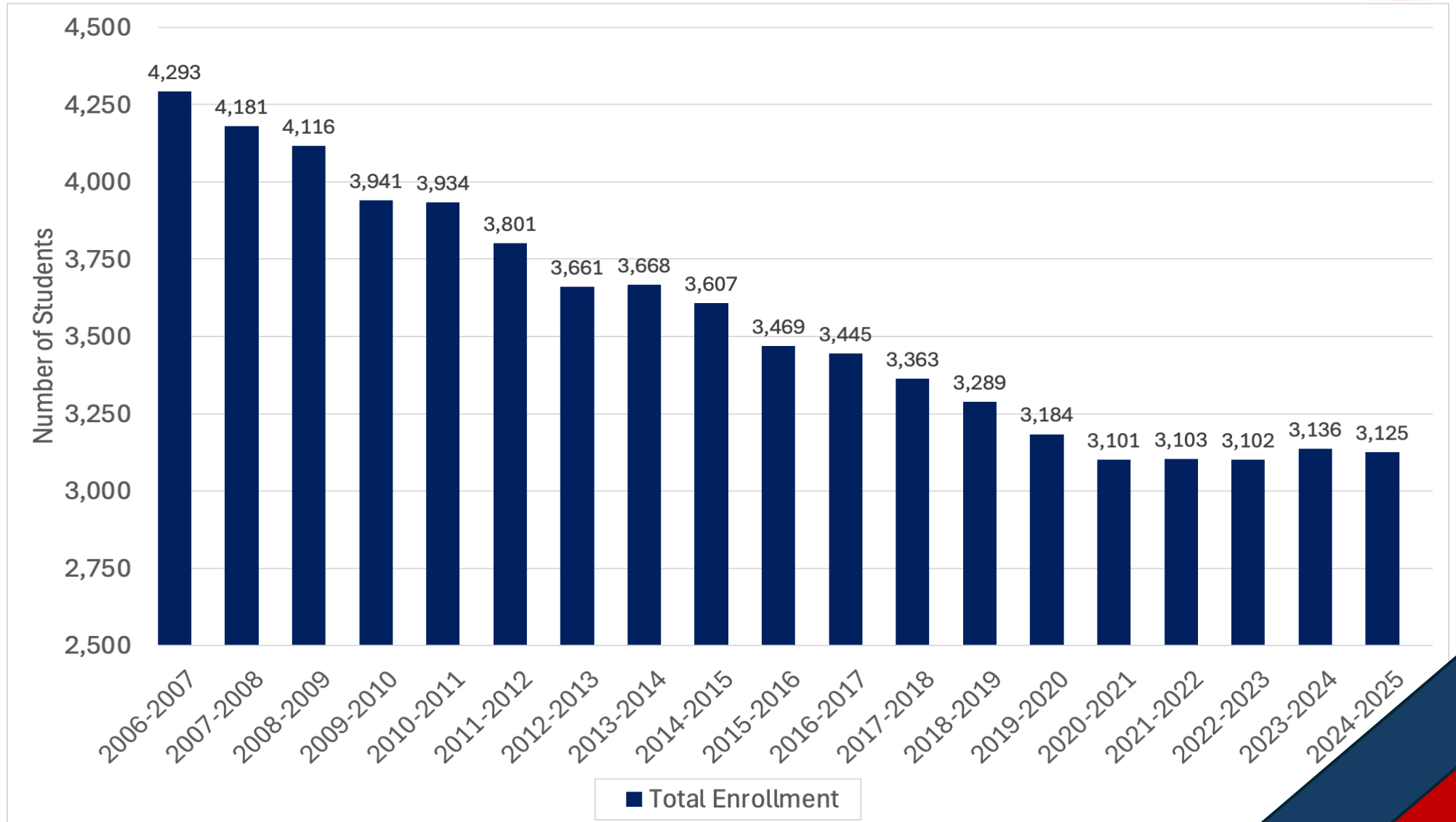


Student Enrollment and Demographics Over Time

Source: Frontline Analytics; NYSED School Enrollment Data



Over the past 19 years, student enrollment has declined 27.21%.



Student Enrollment and Demographics Over Time

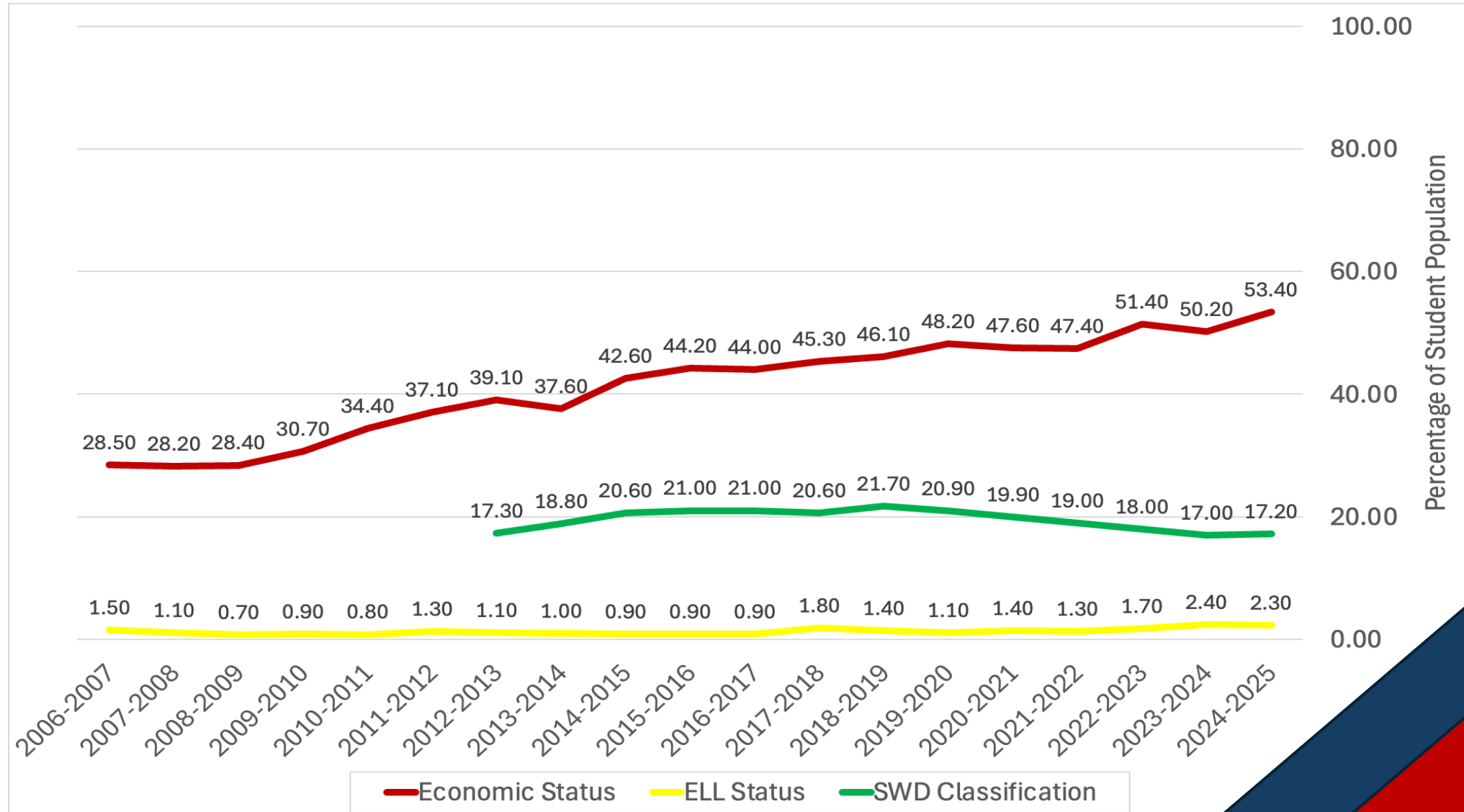
Source: Frontline Analytics; NYSED School Enrollment Data



Over the past 19 years, student demographic trends have shifted:

87% increase in students combating the impacts of poverty

53% increase in English Language Learners

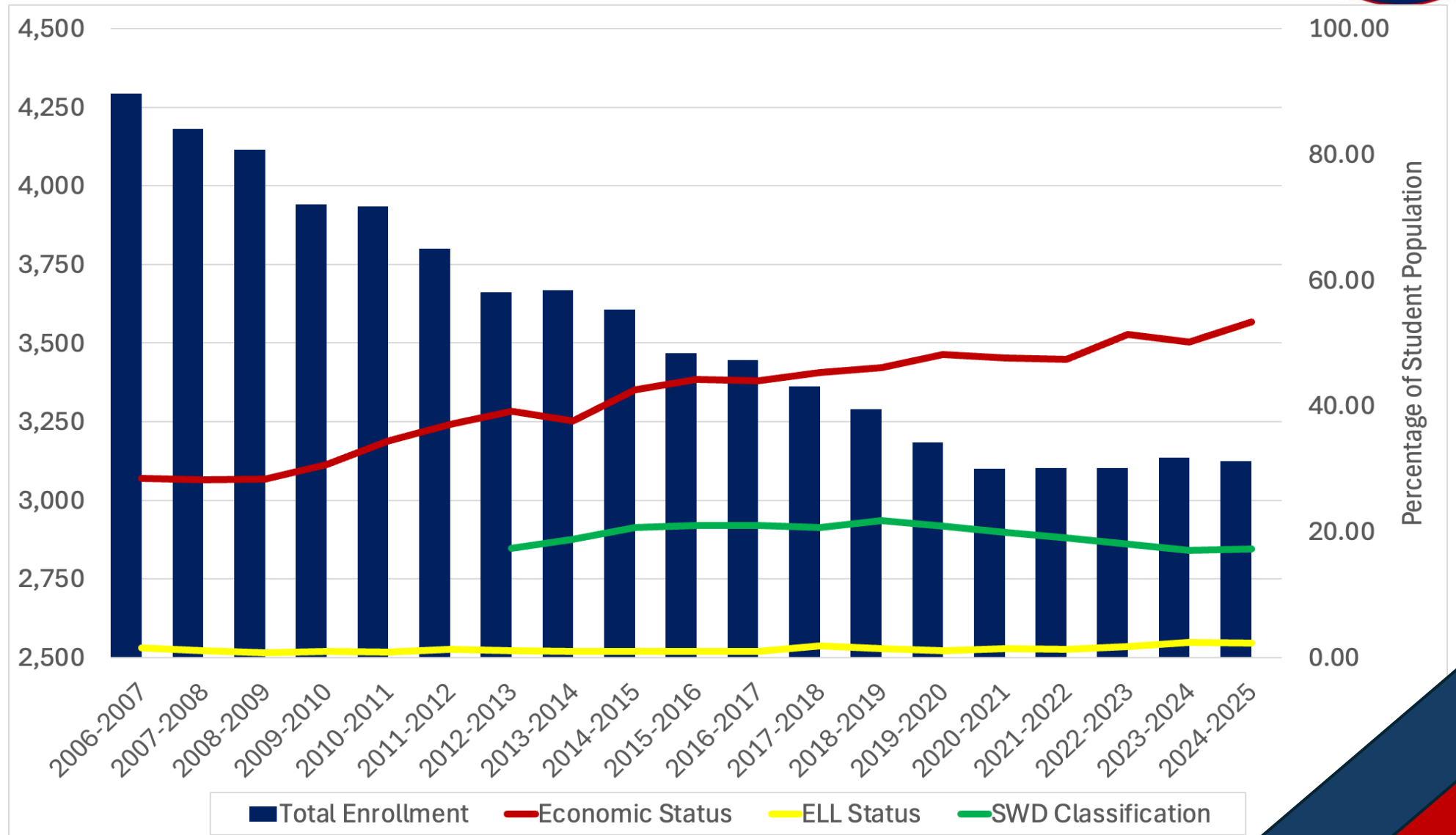


Student Enrollment and Demographics Over Time

Source: Frontline Analytics; NYSED School Enrollment Data



While student enrollment has declined, the portrait of a Lumberjack has become more diverse over time.

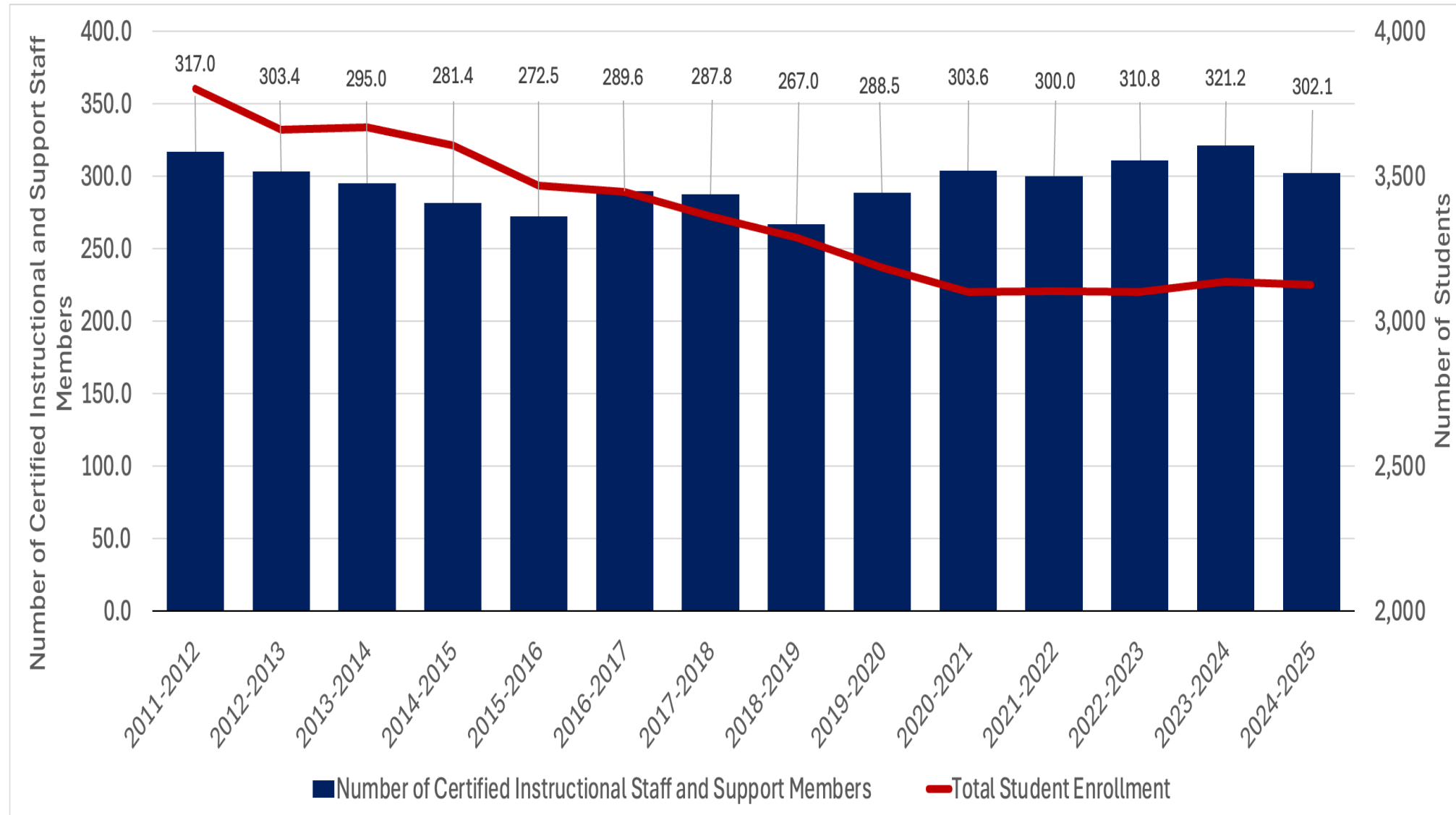


Student Enrollment and Demographics Over Time

Source: Frontline Analytics; NYSED Salary and Enrollment Records



*New York State verified instructional staffing data is only available dating back to the 2011-2012 school year.

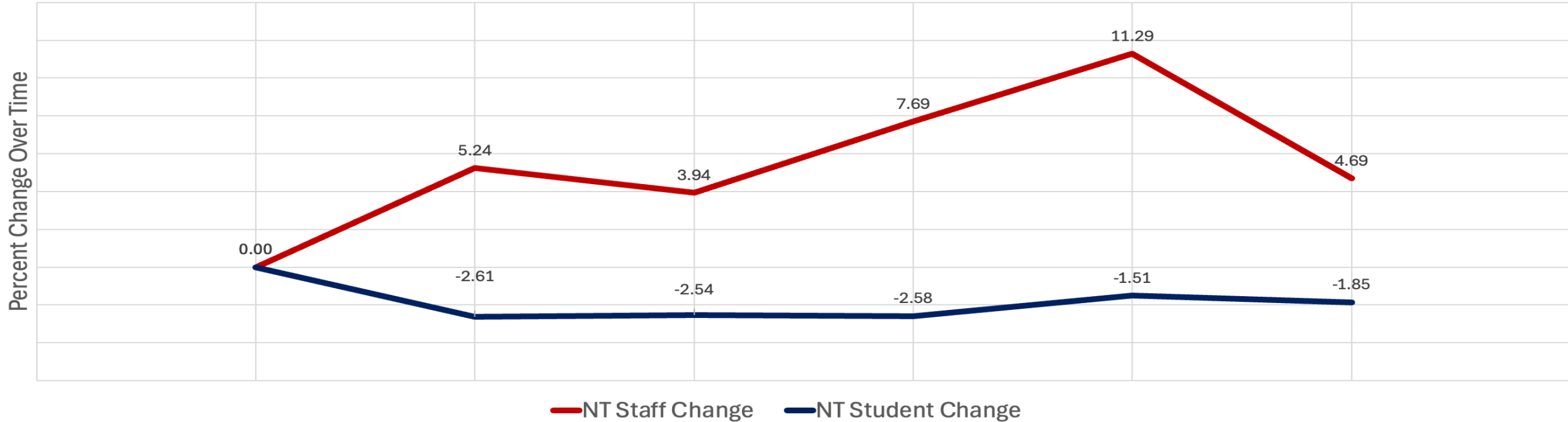


Student Enrollment vs District Staffing Post-Student Enrollment Stabilization

Source: *Frontline Analytics; NYSED Salary and Enrollment Records*



2019-2020 2020-2021 2021-2022 2022-2023 2023-2024 2024-2025



While student enrollment over the most recent five years has stabilized, staffing has adjusted to meet programmatic needs:

- District created special education self-contained programs
- Increase in students requiring *English Language Learner* supports.

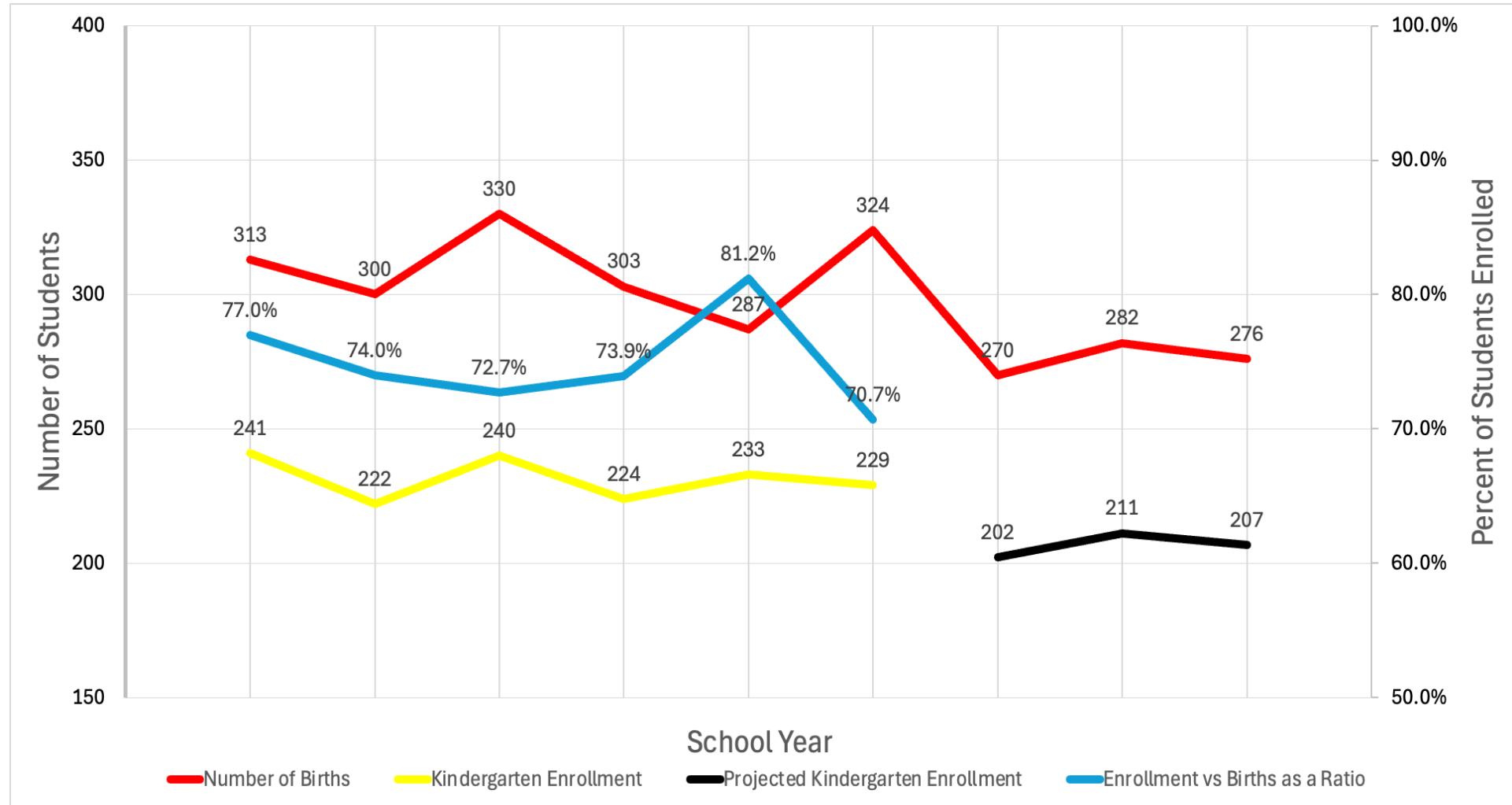


North Tonawanda Live Birth Rates vs Kindergarten Enrollment (2020-2021 Through 2028-2029)

Source: *Frontline Analytics; New York State Department of Health*



20-21 21-22 22-23 23-24 24-25 25-26 26-27 27-28 28-29



Future projected kindergarten enrollment is based on the District's average ratio of *Live Births* from the Department of Health to actual kindergarten enrollment over the previous six years.

Kindergarten enrollment:

Decreased by 17 students for the 2025-2026 school year than previously projected in January 2025.

Anticipated to **decrease** for the next three school years.



Audited Year-End Fiscal Performance



External Audit

General Fund Year over Year Revenues and Expenses

Source: *Drescher & Malecki* Fiscal Year End External Audit, Page 16



Total Revenue Earned	Year over Year Revenue Change	Fiscal Year Ending June 30th	Year over Year Expense Change	Total Expenses Incurred
\$75,861,801	N.A.	2021-2022*	N.A.	\$68,257,687
\$77,553,122	\$1,691,321	2022-2023*	\$971,117	\$69,228,804
\$79,748,581	\$2,195,459	2023-2024*	\$6,098,058	\$75,326,862
\$80,575,278	\$826,697	2024-2025	\$2,220,966	\$77,547,828

*The *American Rescue Plan (ARP)* as well as *Elementary and Secondary Emergency Relief Fund (ESSER)* grants offset **\$8,094,200** worth of general fund expenditures during the 2021-2022, 2022-2023, and 2023-2024 school years.



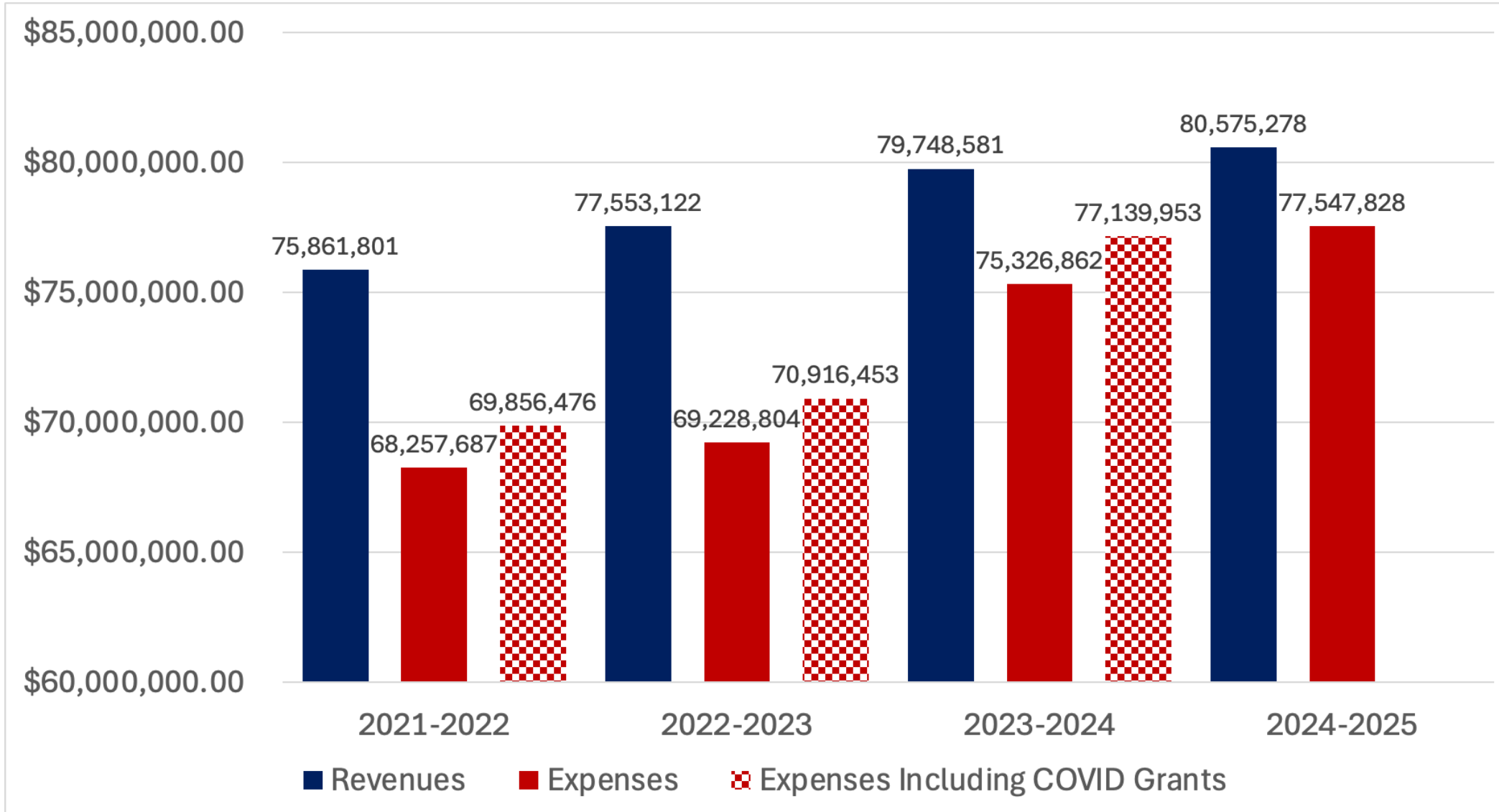
External Audit

Year over Year Revenues and Expenses

Source: *Drescher & Malecki* Fiscal Year End External Audit, Page 16



The checkered bars represent district general fund expenses if COVID relief funds were not available based on the grants' final cost reports.





Initial Program Continuation Expense Increases



Program Continuation Net Changes



Category	Net Change	Description
Employee Salaries (Does not include retirement savings)	\$1,860,725	Contractual increases*
Employee Benefits (Does not include retirement savings)	\$930,633	Mandated benefits per salary increases and healthcare projections*
Instructional Supports (Supplies & Equipment)	\$477,397	Next slide for greater detailed breakdown
BOCES Support Services	\$581,103	Estimated BOCES increases includes BOCES CTE tuition
Debt Service	(\$1,307,400)	Past capital projects have been paid**
Total	\$2,401,228	Anticipated 2026-2027 Program Continuation Expense



*Federal grant programs have encompassed associated salary and benefits. These salaries and benefits are excluded from the general fund program increases.

**Anticipated reduction in equivalent revenue (building aid) for the 2026-2027 school year.

Instructional Supports – Major Adjustments



Category	Net Change	Description
Building Condition Survey (Facilities)	\$250,000	Mandated activity by NYSED once every five years. Will drive additional state aid in the 2027-2028 school year
District-Wide Insurance	\$134,000	Insurance premium increases while maintaining deductibles
Charter School Payments	\$25,000	Mandated based on student enrollment participation rates
Health and Welfare Payments	\$25,000	Mandated based on students attending non-public schools in other public school district receiving services
Special Education	250,000	Mandated tuition rate adjustments for private special education placements and contractual services
Bus Purchases	\$161,750	State contract price increases
3rd Party Transportation	(\$250,000)	Reduced number of contracted bus runs due to increases in staff recruitment and retention





Requested Program Enhancement Expense Increases



Program Enhancement Budget Additions



Category	Description
District-Wide Psychologist Intern	Position will be used to support special education programming, testing, and evaluations
Additional Building-Based Substitute Teacher	Position will be used to support district-wide self-contained special education programs, primarily at the K-3 level
Additional Special Education Administrator	Position will be based at the building level to support self-contained programs both in district and at agency placements, not district office
Creation of a dedicated Director of Curriculum, Instruction, and Assessment	Will result in enhanced services and reduced reliance from BOCES in areas of reading, mathematics, social-emotional learning, instructional professional development and technology integration
General education building supplies	Current building supply lines were decreased by 20% several years ago. Inflationary impacts have eroded purchasing impacts



Program Enhancement Net Changes



Category	Increase	Description
Employee Salaries	\$290,000	Estimated based on recent district and regional rates
Employee Benefits	\$58,000	Mandated benefits per salary increases
Instructional Supports (Building Supplies)	\$28,295	Restoring building supply lines to 2023-2024 levels
Total	\$376,295	Enhancement Increases



2026-2027 January Draft Working Budget



2025-2026 Approved General Fund Budget	\$ 83,000,000
Anticipated 2026-2027 Program Enhancement Net Changes	\$ 2,777,253
2026-2027 Draft Working Budget (January)	\$ 85,777,253



Important Next Steps



- Analyze the Governor's *Executive Budget* state aid proposal.
- Prioritize state required instructional programming based on projected student enrollment.
- Review instructional programming models and configurations after receiving potential staff retirements.
- Participate in BOCES service requests to confirm preliminary increases.

