



2026-2027 Budget

Educational Program Continuation Increases March 18th, 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



Legislative Budget Priorities

- Senate & Assembly vs Executive

Historical and Projected 9-12 Regents Course Enrollment

- Historical Regents Courses Average Class Size
- Projected Regents Course Enrollment

Industry Consultants

- Financial Advisors – Bond Refinance
- PERMA – Worker's Compensation
- Lawley – Health Insurance

Budget Highlights

- Program
- Facilities & Services

Updated Budget

- Expenses
- Tax Levy Scenarios
- Revenues
- Working Budget Gap





Legislative vs Executive Budget Priorities



State Budget Proposal Comparisons

Source: New York State School Boards Association



Proposal	Governor's Budget	Senate's Budget	Assembly's Budget
Foundation Aid	1% minimum Foundation Aid increase for all districts	2% minimum Foundation Aid increase for all districts Increased weighting for homeless/foster care (.65) students as well as ELL students (.60)	2% minimum Foundation Aid increase for all districts Increased weighting for homeless/foster care students (.12) and ELL students (.60)
UPK	Increased funding for UPK 4; mandated true UPK for all by 2028 – 2029 school year	Increased funding for UPK 4; mandated true UPK for all by 2028 – 2029 school year	Increased funding for UPK 4; mandated true UPK for all by 2028 – 2029 school year UPK transportation is aidable
Prior Year Claims	No funding	Pay down entire state-wide \$326 million dollar obligation	Restore \$18 million in annual payments to districts

State Budget Proposal Comparisons

Source: New York State School Boards Association



Proposal	Governor's Budget	Senate's Budget	Assembly's Budget
Various Grants	Teacher Pipeline (\$2 Million)	High Impact Tutoring (\$9 Million) Teacher Pipeline (\$5 Million) Community Schools (\$105 Million) Accelerated Pipeline (\$2 Million)	High Impact Tutoring (\$9 Million) Teacher Pipeline (\$2 Million) Community Schools (\$100 Million) Clean Green Schools (\$50 Million)
Capital Outlay	Current \$100,000 limit	Proposed increase to \$250,000 Projects may cover multiple sites	Current \$100,000 limit
Zero-Emission Buses	No changes	\$100 million for infrastructure	\$100 million for infrastructure and access to building aid
Special Education Cost Shifting	Permanently require districts outside of NYC to be responsible for placement costs for students attending Deaf and Blind schools.	Permanently require districts outside of NYC to be responsible for placement costs for students attending Deaf and Blind schools.	Rejects Executive Budget Proposal



Historical and Projected 9-12 Regents Course Enrollment



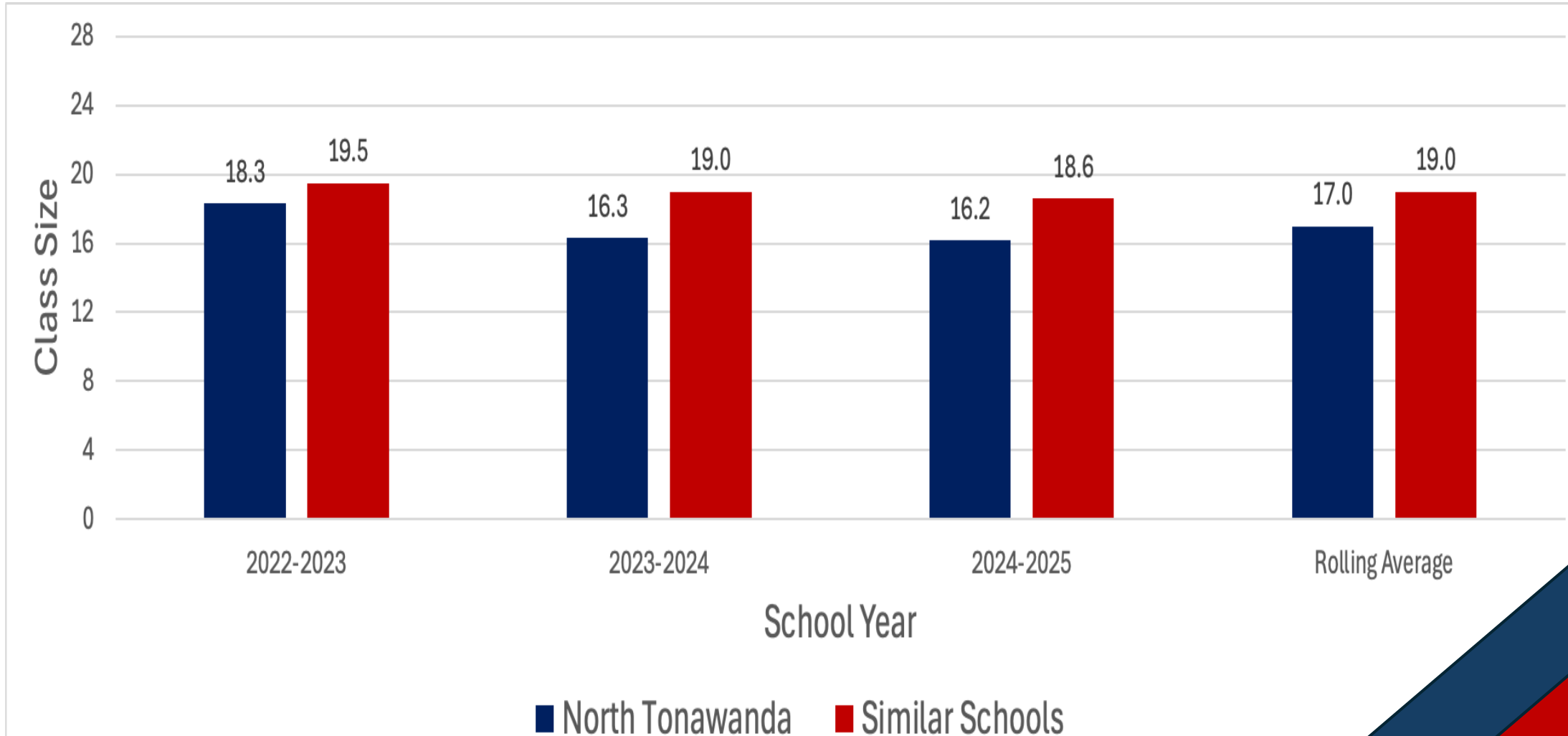
Historical Average High School General Education General Education Regents Class Size North Tonawanda vs Similar Schools



Source: Frontline Analytics; NYSED Master Personnel File

Historical programs such as *REACH* have the effect of lowering average class sizes.

The classes of 2027 and 2028 are smaller cohorts impacting NT's historical average class sizes during this time span.



■ North Tonawanda ■ Similar Schools

Projected Regents Core Class Sizes

*Figures include special education inclusion as well as Honors and AP equivalents



Course	2025-2026 Sections	2025-2026 Average Class Size	Anticipated 2026-2027 Sections	Anticipated 2026-2027 Class Size
ELA (9-11)	28	22.7	29	24.1
Math (Pre-Algebra, Algebra, Geometry, Algebra II)	22	22.5	25	20.7
Social Studies (Global I, Global II, US History)	28	22.9	30	22.6
Science (Living Environment, Earth Science, Chemistry, Physics)	21	22.4	20	23.5
Spanish (Level 1, 2, 3)	12	20.1	10	22.3
Building- Wide Total/Average	111	22.4	114	22.7

*Figures do not take into consideration average class sizes in elective areas and non-mandated course offerings.





Industry Consultants



Industry Consultants



Capital Projects Interest Rates

- The district has confirmed with their fiscal advisors, *Capital Market Advisors*, that the current debt cannot be refinanced to a lower rate.

Worker's Compensation Rates

- The district has confirmed with our 3rd party provider, *PERMA*, that the expected budgeted amounts are consistent with future needs.

Health Insurance Rates

- The district continues ongoing collaboration with our consultants, *Lawley*, to advance initiatives to support lower than regional average rate increases.
 - o Anticipated rate increases are forecasted to be between 6.5% and 9.5%; meaningfully outperforming most WNY self-funded districts.





Budget Highlights



Budget Highlights Academic Program



Elementary

Maintain the K-6 STEAM teacher, *Gifted & Talented* (NTI) and AIS math specialist at NTI.

Truly universal UPK program for all community 4-year-olds. Piloted ½ day expansion of the UPK program to Spruce Elementary school dependent on community interest.

Maintain a series of kindergarten academic summer screening opportunities.

Secondary

Further piloting of the *Reading Plus* program

Expand collaboration opportunities for Work-Based Learning community experiences for special education students at NTMS with NTHS

District-Wide

Comparable and stable core class sizes throughout K-8 consistent with year-over-year enrollment fluctuations. Similar Regents bound course class sizes.

Establishment of a dedicated Curriculum, Instruction, and Assessment position.

Added site-based supports for students in self-contained special education programming.

Academic Program

Budget Highlights Facilities & Services



Facilities	The annual capital outlay project will focus on playground expansion at Drake.
Food Service	Forecasted student participation in the breakfast and lunch programs will support the purchase of new kitchen equipment at the K-3 level.
Transportation	Further piloting the reduction of the walking radius from 1.75 miles to 1.67 miles (2026-2027 pilot) for secondary students (Policy is 2.0 miles).
Athletics	Maintain annual allotments of K-6 before school intramurals and confirm 7-12 weight room supervision opportunities after school.
Music	Increased set aside funds for annual instrument purchases due to new BOCES reimbursement opportunities.
Field Trips	Current annual per-building allocation maintained.





Updated Budget



Expense Reduction Efforts



Category	Net Change	Description
Employee Salaries	\$16,000	Salary breakage from additional staff retirements
Employee Benefits	\$3,200	Associated fixed benefits
Instructional Support	\$6,116	Central office contractual and supplies
Employee Benefits	\$22,500	Various lines based on year-to-date expenditures



March Program Continuation Net Changes



Category	Net Change	Description
Employee Salaries (Includes retirement attrition)	\$809,725	Contractual increases net retirement attrition
Employee Benefits (Includes retirement attrition)	\$363,953	Mandated benefits per salary increases and contractual agreements
	\$500,000	Anticipated Health Insurance Expense Increases
Instructional Supports (Supplies & Equipment)	\$438,640	Supports net BOCES conversions
BOCES Support Services	\$632,082	Additional BOCES expenses due to contractual program conversions to BOCES.
Debt Service	(\$1,307,400)	Past capital projects have been paid
Total	\$1,400,000	Program Continuation Expense Budget (March)



2026-2027 Tax Levy Scenarios



Assessed Home Value	\$75,000 Monthly	\$75,000 Yearly	\$125,000 Monthly	\$125,000 Yearly	\$175,000 Monthly	\$175,000 Yearly
0.99%	\$1.32	\$15.80	\$2.47	\$29.63	\$3.46	\$41.48
1.49%	\$2.23	\$26.75	\$3.72	\$44.59	\$5.20	\$62.43
1.99%	\$2.98	\$35.73	\$4.96	\$59.56	\$6.95	\$83.38
2.49%	\$3.73	\$44.72	\$6.21	\$74.52	\$8.69	\$104.33
2.99%*	\$4.47	\$53.69	\$7.46	\$89.49	\$10.44	\$125.28



Tax levy scenarios are based off the current fiscal year tax levy of \$31,575,000 and a 2025-2026 assessed city tax base of \$1,318,807,544.

*A non-tax cap compliant levy requiring a 60% community vote; not recommended

Forecasted Total Revenue



2026-2027 (March) Budgeted State Revenue	\$44,025,928
2026-2027 (March) Budgeted Other Revenue	\$35,063,204*
2026-2027 (March) Budgeted Appropriated Fund Balance & Reserves	\$4,331,700**
2026-2027 (March) Draft Working Revenue Budget	\$82,845,132



*Draft working revenue budget assumes a recommended tax levy of 2.49%.

**Draft working revenue budget does not consider any potential use of reserves beyond the Debt Service and EBALR reserves.

March 18th Working Budget



2026-2027 (March) Draft Working Expense Budget	\$84,400,000
2026-2027 (March) Draft Working Revenue Budget	\$82,845,132
2026-2027 (March) Working Budget Gap	(\$1,554,868)



Important Next Steps – March 25th



- Identify additional action steps to balance the budget.
- Finalize the 2026-2027 budget.





Thoughts and Reflections?

