



KENMORE-TOWN OF TONAWANDA UNION FREE SCHOOL DISTRICT

2026-27 2nd Draft Budget



March 24, 2026 Budget Work Session



Today's Purpose:

Review Budget Gap Closing Progress Since March 10 & Next Steps



Budget Development Timeline

Description	Date
Budget Calendar	October 14, 2025
Preliminary Financial Considerations	November 12, 2025
Budget Development Update	December 9, 2025
Budget Development Update	January 13, 2026
Budget Work Session - Preliminary Budget	February 3, 2026
Budget Development Update & Work Session	March 10, 2026
Budget Work Session	March 24, 2026
Tentative Budget Adoption	April 21, 2026
Budget Hearing	May 13, 2026
Budget Vote and Election of Trustees	May 19, 2026

April 1 – State Budget Due

Today



Revenue Budget Development Update (in millions)

Revenue Budget (in millions)	2025-26 Adopted	2026-27 Mar 10 Draft	Change	2026-27 Mar 24 Draft	\$ Change vs. 25-26	% Change vs. 25-26	% of total Rev. 26/27
Property Tax	\$ 97.8	\$ 100.1	\$ 0.0	\$ 100.1	\$ 2.3	2.3%	49.6%
State Aid	76.3	77.7	0.5	78.3	2.0	2.6%	38.8%
Sales Tax	10.7	10.7	0.2	10.9	0.2	1.9%	5.4%
Other (incl. Federal)	6.0	5.1	0.0	5.1	-0.9	-14.7%	2.5%
Appropriated Fund Balance	7.1	7.4	0.0	7.4	0.3	4.0%	3.7%
Total Revenues	\$ 197.9	\$ 201.0	\$ 0.8	\$ 201.7	\$ 3.8	1.9%	100.0%

Notes and updates since March 10:

Property Tax - No change

State Aid - Foundation Aid - current includes 1.0% save harmless; other aid adjustments TBD when State adopts budget

Sales Tax - Increased to current year trend

Other - No change; includes termination of Falk lease at Roosevelt

Appropriated Fund Balance - No change



Expenditure Budget Development Update (in millions)

Expenditure Budget (in millions)	2025-26	2026-27		2026-27	\$ Change vs. 25-26	% Change vs. 25-26	% of Total Exp. 26/27
	Adopted	Mar 10 Draft	Change	Mar 19 Draft			
General Support	\$ 7.2	\$ 8.2	\$ 0.3	\$ 8.4	\$ 1.3	17.5%	4.1%
Operations & Maint.	11.5	12.1	0.0	12.1	0.7	5.9%	5.9%
Instruction	111.6	115.7	-1.0	114.7	3.1	2.8%	55.4%
Transportation	6.5	7.1	0.0	7.1	0.6	9.3%	3.4%
Employee Benefits	44.9	49.1	-1.0	48.2	3.3	7.3%	23.2%
Debt Service	16.3	16.7	0.0	16.7	0.4	2.4%	8.1%
Total Expenditures	\$ 197.9	\$ 208.9	-\$ 1.7	\$ 207.2	\$ 9.3	4.7%	100.0%

Notes and updates since March 10:

General Support - Incr. to replace end of life servers (from instruction); review of BOCES underway (\$0.7 million admin charge)

Operations & Maint. - No change; review of non-salary items underway

Instruction - Data scrubbing resulted in reduced salary expense - no program reductions; review of BOCES & non-salary underway

Transportation - No change; review of non-salary items underway

Employee Benefits - based on revised salary projections; final projected TRS pension rate; review of trends/projections

Debt Service - No change; based on current debt schedule



Current 2026-27 Budget Gap - \$5.5 million



	2025-26 Adopted	2026-27 Mar 10 Draft	Change	2026-27 Mar 24 Draft	\$ Change vs. 25-26	% Change vs. 25-26
Total Revenues	\$ 197.9	\$ 201.0	\$ 0.8	\$ 201.7	\$ 3.8	1.9%
Total Expenditures	<u>197.9</u>	<u>208.9</u>	<u>-1.7</u>	<u>207.2</u>	<u>9.3</u>	<u>4.7%</u>
Current Gap to Close	\$ 0.0	-\$ 7.9	\$ 2.4	-\$ 5.5	-\$ 5.5	-2.8%



Next Steps for Budget Development

- Continue to monitor 2025-26 budget to actual
- Close the 2026-27 Budget Gap
- April 1 (if on-time) – State Bud. Adopted
- April 21 Board meeting – Tentative 2026-27 District Budget Adoption
- May 12 Budget hearing
- May 19 Budget vote





QUESTIONS?

Thank you for your support!

Visit www.ktufsd.org/budget for more information

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