

2026 Budget Vote
Tuesday, May 19, 2026
INTERMEDIATE SCHOOL GYMNASIUM
7:30AM-9:00PM

Voter Qualifications to Vote in the May 19, 2026 Budget Vote:

- ☞ Citizen of the United States
- ☞ At least 18 years old
- ☞ District resident for at least 30 days preceding the vote
- ☞ Must be eligible under Section 5-106 of the Election Law



Note: No pre-registration required. Individuals who are first-time voters should be prepared to provide identification to the poll inspector at the time of voting.

Instructions for obtaining an Early Mail or Absentee Ballot

Early Mail Ballot applications and Absentee Ballot applications for the May 19, 2026 Budget Vote / Board of Education Election are currently available in the District Clerk's office.

To request an application:

Stop in the District Clerk's office (Room 33) of the Intermediate School or;
email dkucera@iroquoiscsd.org and request an application or;
mail your request to: Dawn Kucera, District Clerk, PO Box 32, Elma, NY 14059.

Applications must be received by the District Clerk no later than **May 12, 2026**
if the ballot is to be mailed to the voter.

SPECIAL BUDGET ISSUE

**Iroquois Central School District
2026-2027
Budget Vote / Board of Education Election
May 19, 2026 7:30 AM - 9:00 PM
Iroquois Intermediate Gymnasium**

**PROPOSITION NO. 1
ENTIRE EDUCATIONAL PROGRAM BUDGET 2026-2027**

Shall the following resolution be adopted, to wit:

RESOLVED, that the budget for the Iroquois Central School District, Erie County (the "District") for the fiscal year commencing July 1, 2026, as presented by the Board of Education, is hereby approved and adopted, in an amount not to exceed \$61,248,130 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 said District to be levied and collected as required by law.

**PROPOSITION NO. 2
PURCHASE OF PUPIL TRANSPORTATION VEHICLES**

Shall the following resolution be adopted, to wit:

RESOLVED, that the Board of Education of the Iroquois Central School District (the "District") is hereby authorized to undertake the acquisition of three 63-passenger buses (at a maximum cost of \$179,732 each), one 60-passenger, wheelchair lift-equipped bus (at a maximum cost of \$213,547), and one 30-passenger cutaway bus (at a maximum cost of \$114,031), for use in the transportation program of the District, and having a maximum aggregate cost of \$866,774, less trade-in value, if any; and that such aggregate sum (or so much thereof as may be necessary) shall be raised by the levy of a tax to be collected in annual installments, with such tax to be partially offset by state transportation aid available and received therefore; and, in anticipation of such tax, debt obligations of the District shall be issued in an amount not to exceed \$866,774, or the District may enter into a lease/purchase or installment purchase contract up to such stated amount, if the Board of Education determines that it is in the best interest of the District to finance the purchases using that method.





Douglas R. Scofield

SUPERINTENDENT'S MESSAGE

The annual school budget vote for the 2026–2027 school year will take place on May 19th. I would like to extend my sincere appreciation for your continued support of our students, staff, and schools. Together, we are strengthening Iroquois as a District that not only prioritizes academic excellence but also fosters the growth and potential of every child.

Our District continues to thrive. Each day, our classrooms are alive with curiosity, creativity, and a genuine enthusiasm for learning. Students are actively engaged—asking insightful questions, exploring new ideas, and building the skills they will carry with them well beyond their school years. Through a wide range of opportunities, including advanced coursework, the arts, career and technical education, and hands-on learning experiences, we remain committed to meeting the diverse needs and interests of all learners.

This success is made possible by our dedicated educators, support staff, and administrators. They consistently go above and beyond to create an inclusive and supportive environment for every student. More than instructors, they serve as mentors, role models, and advocates, ensuring that each student feels valued, supported, and appropriately challenged.

Over the past year, we have made meaningful progress in several key areas. Our academic programs continue to evolve to meet the demands of the changing world. Technology is more fully integrated into classroom instruction, and we have expanded targeted supports to better meet individual student needs. We are also placing an increased focus on strengthening learning intentions and success criteria across all grade levels to ensure clarity, consistency, and deeper student understanding of learning goals. Additionally, our commitment to social-emotional learning and mental health services has strengthened the support systems available to our students.

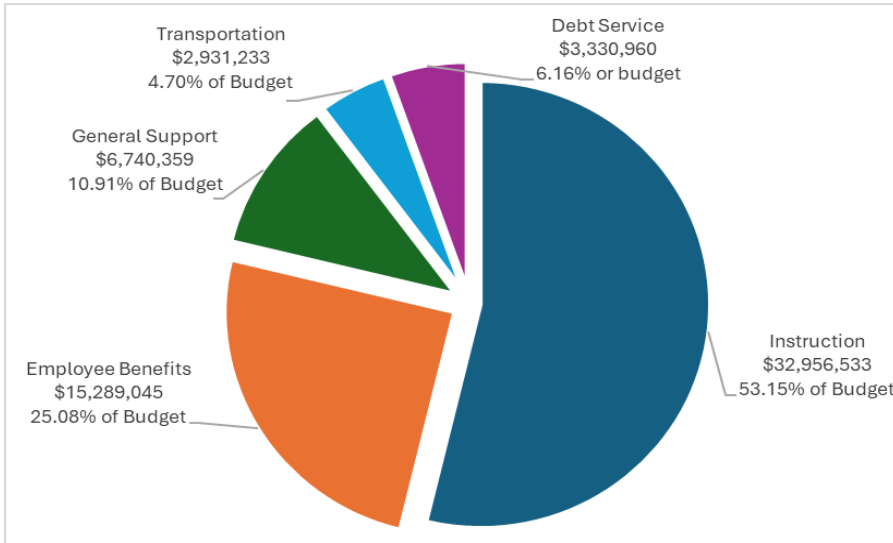
At the elementary level, our enhanced reading program has raised expectations for student achievement and is already showing strong initial results. Building on this momentum, we will be reviewing and refining our elementary math program to mirror the success we are seeing in literacy and further support student growth. The proposed budget reflects these priorities. It is carefully developed to maintain our progress while positioning the District for future opportunities and challenges. This plan supports our mission of academic excellence, student growth, and equity, while remaining mindful of our responsibility to taxpayers.

We recognize that a school budget vote represents more than financial decisions—it reflects our shared values and our vision for the future of our children. We believe this budget aligns with those values and continues to invest in what matters most.

Thank you for your ongoing commitment to our schools, your support of our educators, and, most importantly, your dedication to our students. We encourage all community members to participate in this year's budget vote and to remain engaged as we move forward together.



WHERE THE MONEY GOES



Expenditures	2025-26	2026-27	% Change	% of Budget
Instruction Includes: K-12 instructional programs, supervision, BOCES, special education, occupational education, community education, interscholastic athletics, co-curricular programs, library programs & computer instruction	\$32,091,497	\$32,956,533	2.70%	53.15%
Employee Benefits Includes: Teachers' & Employee Retirement Systems, health insurance, unemployment insurance, Social Security & Workers' Compensation	\$15,145,700	\$15,289,045	0.95%	25.08%
General Support Includes: Insurance, school board, refunds on property tax, utilities, BOCES administrative fees, central offices, buildings & grounds	\$6,589,285	\$6,740,359	2.29%	10.91%
Transportation Includes: Transportation to public & non-public schools, vocational schools, educational field trips & children with handicapping conditions	\$2,836,384	\$2,931,233	3.34%	4.70%
Debt/Interfund Transfer Includes: Principal & interest payments for renovation projects/additions approved by voters (off-set by Revenue Building Aid) Includes \$100,000 Capital Outlay Project for building repairs	\$3,719,209	\$3,330,960	-10.44%	6.16%
TOTAL	\$60,382,075	\$61,248,130	1.43%	100.00%

Capital Outlay Project

The 2026-27 Budget includes a Capital Outlay Project for \$100,000. This project will address renovations/repairs to replace tile flooring in various locations of the Middle School. The work is scheduled to take place in the summer of 2027.

Iroquois Central School District Projected Revenues

	2025-26	2026-27	\$ Change	% Change
State Formula Aid	\$ 14,751,393	\$ 15,060,919	\$ 309,526	2.10%
State Building Aid	\$ 3,113,883	\$ 2,766,304	\$ (347,579)	-11.16%
Medicaid	\$ 125,000	\$ 120,000	\$ (5,000)	-4.00%
Appropriated Fund Balance	\$ 1,773,612	\$ 1,773,612	\$ -	0.00%
Erie County Sales Tax	\$ 3,250,000	\$ 3,350,000	\$ 100,000	3.08%
Use of Reserves	\$ 685,000	\$ 685,000	\$ -	0.00%
Other Sources	\$ 1,038,772	\$ 1,091,769	\$ 52,997	5.10%
Tax Levy	\$ 35,644,415	\$ 36,400,526	\$ 756,111	2.12%
Totals	\$ 60,382,075	\$ 61,248,130	\$ 866,055	1.43%



Understanding Your School Taxes

Three Factors That Affect Your Tax Rate

1. The **Tax Levy** from the school district.
 - ◆ From the budget approved by district voters;
 - ◆ Set by district voters at the May budget vote.

2. The **Equalization Rate** set by New York State.
 - ◆ New York State balancing property values in the different townships;
 - ◆ The lower the equalization rate, the higher the full value and the higher your tax rate;
 - ◆ Fixed in August by New York State Property Tax Division.

3. The **Total Assessed Value of the District** set by the Tax Assessors of the towns.
 - ◆ Home values and new construction;
 - ◆ The more improvements to the entire community, the higher the assessed value and the lower the tax rate;
 - ◆ Set by Town Assessors in June;
 - ◆ Individual households value changes from improvements and similar house sales.

Iroquois Tax Levy History	
Year	Levy %
2005-06	8.78
2006-07	5.99
2007-08	8.03
2008-09	5.93
2009-10	4.97
2010-11	3.98
2011-12	4.98
2012-13	3.42
2013-14	2.24
2014-15	3.14
2015-16	3.41
2016-17	0.81
2017-18	2.58
2018-19	2.89
2019-20	2.77
2020-21	2.08
2021-22	1.96
2022-23	2.51
2023-24	2.84
2024-25	3.25
2025-26	3.34
2026-27	2.12

Considerations for Budget Preparation

Completely and unwaveringly committed to serving the interests of our students.
 Committed to exercising care and good judgment in managing the resources with which we are entrusted.
 Committed to conducting business in an open, objective, and professional manner.
 Future-focused planning and committed to constant improvement.

2026-2027 Proposed Budget

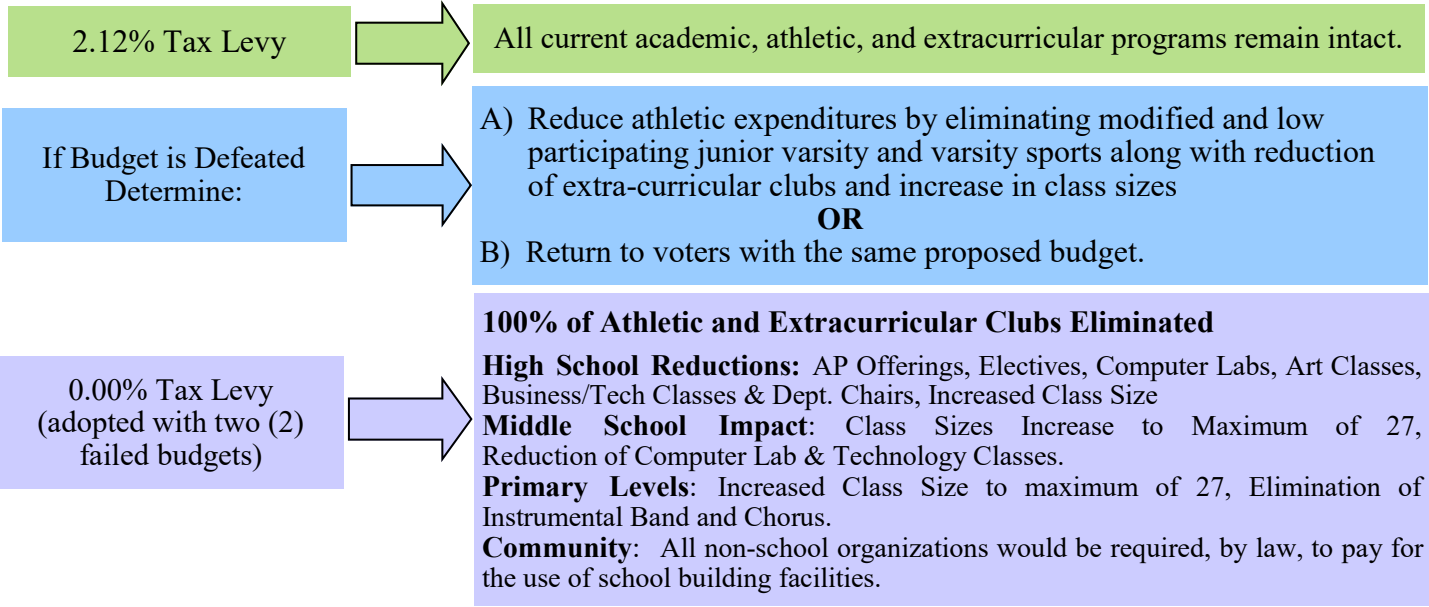
\$ 61,248,130

Budget-to-Budget Increase: 1.43%

Projected Tax Levy Increase

2.12% Increase Over Current Levy

Total Levy of \$36,400,526



PLEASE NOTE ← **Estimated School Tax Bill* Based on \$250,000 Property** → **PLEASE NOTE**

County	Town	Property Value	Equalized Assessed Property Value	Actual 2025-26 Tax Rate (per \$1,000)	Estimated 2026-27 Tax Rate (per \$1,000)	Estimated Dollar Tax Increase	Estimated % Increase
Erie	Aurora	\$ 250,000	\$ 50,000	\$ 53.54	\$ 54.68	\$ 56.79	2.12%
Erie	Elma	\$ 250,000	\$ 6,500	\$ 412.69	\$ 421.45	\$ 56.91	2.12%
Erie	Lancaster	\$ 250,000	\$ 160,000	\$ 16.77	\$ 17.13	\$ 56.92	2.12%
Erie	Marilla	\$ 250,000	\$ 60,000	\$ 44.76	\$ 45.71	\$ 56.98	2.12%
Erie	Wales	\$ 250,000	\$ 65,000	\$ 41.25	\$ 42.12	\$ 56.88	2.12%
Wyoming	Bennington	\$ 250,000	\$ 250,000	\$ 11.67	\$ 11.90	\$ 56.73	1.94%

*Estimates do not include STAR subsidies.
 *The estimates are based on 2025-26 equalization rates and property values. They will change for 2026-27.
 *Individual assessments may vary.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 60,382,075	\$61,248,130	\$60,492,019
Increase/Decrease for the 2026-27 School Year		\$866,055	\$109,944
Percentage Increase/Decrease in Proposed Budget		1.43 %	.18%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$35,644,415	\$36,400,526	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$35,644,415	\$36,400,526	\$0
F. Total Permissible Exclusions	\$302,031	\$228,508	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$35,342,384	\$36,172,018	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$35,342,384	\$36,172,018	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$6,358,000	\$6,392,274	\$6,327,221
Program Component	\$45,257,788	\$46,392,731	\$45,999,953
Capital Component	\$8,766,287	\$8,463,125	\$8,164,845

*The contingent budget represents expenses that are directly related to student instruction and required support activities. The contingent budget excludes non-contingent equipment and program expansion. It would also include cutbacks as follows: a percentage of extracurricular clubs, a percentage of athletics, some supplies, and the Capital Outlay Project.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Proposition #2: Purchase of transportation vehicles	\$ 866,774
	\$
	\$
	\$

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings ¹	\$ 327.71

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Iroquois Central School District, Erie County, New York, will be held at the Iroquois Intermediate School in said district on Tuesday, May 19, 2026 between the hours of 7:30am and 9:00pm, prevailing time in the Intermediate School Gymnasium, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Frequently Asked Questions

Q: How does the budget support student achievement?

A: The Iroquois Central School District budget is carefully crafted to prioritize student achievement at all levels. A substantial portion is dedicated to curriculum and instruction, ensuring access to high-quality educational programs, updated materials, and skilled educators. The budget also supports vital student services such as special education, academic intervention and counseling and helping to address diverse learning needs. Investments in transportation and technology ensure students have safe access to school and modern tools that enhance learning and digital readiness. Additionally, the budget funds extracurricular activities and athletics, recognizing their value in promoting engagement, leadership, and overall student development. Together, these investments reflect the district's strong commitment to providing a well-rounded, high-quality educational experience for every student.

Q: Did the Iroquois School District remain within the tax cap limit?

A: Yes. Iroquois has remained within the tax cap every year since its inception and is doing so again for the 2026-2027 school budget.

Q: Does the increase in the tax levy actually equal the increase on my school tax bill?

A: No. The increase in the tax levy does not directly correlate to the increase on individual school tax bills. Various factors such as the equalization rate and assessment contribute to the customization of each resident's tax bill.

Q: In instances when the state delays the release of its annual budget, as is the case this year, how does the school district address the uncertainty regarding the state's contribution to the school District's budget?

A: The District utilizes reserves to fill the gap left by the uncertainty of a delayed state budget. Once NYS releases the funding for school districts, Iroquois modifies the use of reserves to parallel the final state aid funds.

Q: How are the reserves funded?

A: After all expenditures are complete, the remaining balance is used to fund reserves. Annually, the Board of Education reviews all reserves to ensure appropriate funding.

Q: Is the total dollar amount stated in the bus purchase proposition the actual amount expended?

A: No. The total dollar amount stated in the bus purchase proposition represents the maximum cost as required by law. However, the final cost of buses purchased is typically reduced through the trade-in of existing buses.

Q: If enrollment changes, does the District modify staff?

A: Yes. Each year, the District conducts a review of the staff-to-enrollment ratio to accommodate fluctuations in enrollment. Two years ago, adjustments were made to "right size" the ratios. Over the past decade, the District has consistently made modifications based on enrollment. Student enrollment has now stabilized requiring the same staff numbers as previous years.

Q: What modes of communication does the District implement to make budget information more available to community members?

A: The District continues communication services that allows any resident to sign up and receive texts, emails and phone calls directly from the school which may include budget information, newsletters and mailings. To sign up, go to our website at: www.iroquoiscsd.org and click on *Connect with Us*. The District also provides this information on the website under *News and Announcements*, and on the District Facebook page.

Frequently Asked Questions *continued*

Q: What methods does the Iroquois Board of Education use to hear public opinion?

A: The Board of Education employs various methods to engage with the public, including dedicated time at every board meeting for direct public input. Additionally, the email addresses of all board members are accessible on the district website for community members to voice their opinions.

Q: What happens if the May 19th budget vote is not supported?

A: If the budget is not supported, the Board of Education will decide to either:

- ◆ Return to voters with reduced athletic and extracurricular club expenditures, decreased course offerings and increase class size; *or*,
- ◆ Return to the voters with the same proposed budget and corresponding tax levy; *or*,
- ◆ Adopt a contingent budget

Q: What does it mean if the budget is defeated, and we are required to adopt a contingent budget?

A. A contingency budget would cause elementary class sizes, in a majority of the classes, to increase to approximately 27 students per class. There would be a reduction of elective courses, including art and music, as well as advanced placement courses. It would also be necessary to eliminate some modified, junior varsity and varsity sport teams, as well as some extracurricular clubs. Equipment purchases would be eliminated. In addition, all non-school organizations would be required, by law, to pay for the use of school building facilities.



Candidates for the Board of Education
 Seeking Election to a Five-Year Term
(VOTE FOR 2)



David Lowrey

David Lowrey served for over two decades on the Iroquois Central School District Board of Education, along with 15 years as an Erie 2-Chautauqua-Cattaraugus BOCES Board member and three years representing Western New York as the New York State School Boards Association Area 1 Director. An Iroquois graduate, he earned bachelor's and master's degrees from Buffalo State College in Art Education and Graphic Design, as well as a master's degree in Educational Administration from Canisius

College.

Professionally, David has worked in the private sector in marketing and public relations for a 50-unit restaurant franchise and a national talent management company.

David currently serves as Executive Director of the Erie County Association of School Boards. He worked for over 30 years as an art educator in the Lockport City School District. Additionally, he held multiple leadership roles, including union president, Student-Based Support Team chair, mentor coordinator, and department chair.

Deeply committed to his community, David has been actively involved in youth athletics, nonprofit initiatives, and parish leadership. His broad background provides a well-rounded perspective focused on strong governance, student success, and responsible stewardship of district and taxpayer resources. *(printed as submitted by candidate)*



Candidates for the Board of Education
Seeking Election to a Five-Year Term
(VOTE FOR 2)
Continued



Katelyn Letizia

As a dedicated higher education professional, I have spent my career improving educational outcomes, expanding opportunity, and strengthening the systems that support student success. I hold a Doctor of Education in Higher Education from the University of Rochester, a Master's degree from Canisius University, and a Bachelor's degree from Buffalo State University. With over a decade of experience, I have led policy development efforts aimed at expanding access, improving student outcomes, and strengthening institutional accountability. My work is rooted in data-informed decision-making, a commitment to equity, and a focus on the systems that help every student succeed.

Currently serving as the VP for Institutional Effectiveness at Hilbert College, I see firsthand how thoughtful policy and data-informed budget decisions can create meaningful and lasting change for students and families. In this role, I work to ensure that resources are aligned with student needs and long-term goals, so every dollar invested supports teaching, learning, and student success. I am running for school board because I want to bring that knowledge and passion to the Iroquois school district, and I believe deeply in the power of public education and the responsibility we share to preserve and strengthen it during such a pivotal time in children's lives.

A lifelong Western New Yorker, I live in the district with my husband and our two young boys, one of whom is currently a student at Elma Primary. I am committed to bringing a thoughtful, transparent, and forward-thinking voice to the table, always centered on what is best for all families in our community. *(printed as submitted by candidate)*



IROQUOIS NEWSLETTER
U.S.P.S. 270-040

BOARD OF EDUCATION

James Michalek, President
Todd Aichinger
Robert Barry
Heather Becker
Heather Jacobs
Henry Szymula
Keith Vergien
Lucia Donato, Ex-Officio

Douglas R. Scofield
Superintendent of Schools

Dawn Kucera
District Clerk

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ECRWSS

This is your official School District Newsletter

IMPORTANT DATES TO REMEMBER

Public Budget Hearing
Tuesday, May 12, 2026
6:30PM

MIDDLE SCHOOL
STEM ROOM #96

VOTE

Tuesday, May 19, 2026
7:30AM - 9:00PM

INTERMEDIATE SCHOOL
GYMNASIUM



Learning Never Exhausts the Mind ~ Leonardo da Vinci