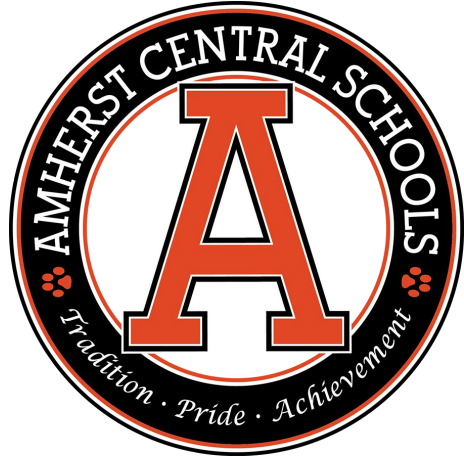




2026-2027 Budget Development



Budget Hearing

May 5, 2026

S9 E4



Overview

- Amherst CSD Mission
- 2026-27 Proposed Budget
- Projected Property Tax Rate
- Contingency Budget Information
- Propositions #2 and #3
- Budget Vote and Board Member Election
- Electronic Voting and Feedback Survey
- Summary
- Vote Details



Amherst CSD Mission

To prepare all students to excel in a dynamic world through the development of their abilities to reason, solve problems, apply knowledge, communicate and collaborate effectively.



2026-27 Proposed Budget

- Property Tax Levy - tax cap compliant increase of 3.40% using Tax Base Growth Factor of 1.0000, CPI maximum of 2.0%, and allowable capital exclusions of \$1,839,499. This is \$412K, or 1% lower than allowable 4.4% cap.
- State Aid - based on Executive Budget Proposal
 - Overall estimated increase of \$3.2M, or 10.6%
 - Foundation aid increase of \$368K to a total of \$19.6M
 - Expensed based aid increases of \$2.8M (+\$2.5M building aid, +\$292K excess cost aid, +\$7K BOCES aid)
 - **NEW** UPK Funding - increased to \$10K per student enrolled



2026-27 Proposed Budget, cont.

- Transfers – appropriation of reserves - \$714,785
 - Tax Certiorari Reserve - \$60,000
 - Unemployment Reserve - \$20,000
 - Debt Service Fund - \$634,785
- Fund Balance Allocation
 - \$1M to offset the contingency expenditure line

Total allocation of Fund Balance and Reserves - \$1,714,785

(2025-26 allocation was \$1,186,400, change due to Debt Service Fund)



2026-27 Proposed Budget, cont.

REVENUES	Adopted 25-26	Proposed 26-27	% Change
Total Property Tax Levy Allowable	\$41,236,146	\$42,636,788	3.40%
Total State Aid	\$30,541,394	\$33,777,077	10.59%
PILOTS	\$645,000	\$510,000	-20.93%
County Sales Tax	\$4,700,000	\$5,000,000	6.38%
Community Education	\$78,500	\$90,675	15.51%
Interest/Penalties Earnings	\$301,000	\$557,000	85.05%
Other Revenues	\$2,983,560	\$2,804,675	-6.00%
Total Misc Revenues	\$8,708,060	\$8,962,350	2.92%
Transfers	\$186,400	\$714,785	283.47%
Appropriated Fund Balance	\$1,000,000	\$1,000,000	0.00%
Total Revenue	\$81,672,000	\$87,091,000	6.64%



2026-27 Proposed Budget, cont.

- Personnel – Overall 2.18% increase, about \$801K, in contractual obligations.
(Includes breakage from retirements.)
- Benefits –
 - ERS – rate of 17.6% (current is 16.5%), increase of +\$121K.
 - TRS – rate of 8.24% (current is 9.59%), decrease of -\$325K.
 - Fica/Med - expected to increase about +\$111K due to increased salary expenditures.
 - Health Insurance – budget increase of +\$587K or +7.1%.
 - Workers' Compensation – no change.
 - Anticipated grants support benefits by \$424K.



2026-27 Proposed Budget, cont.

- General Support – Decrease of -2.2%, about -\$71K, due to:
 - Liability insurance premium (+\$34K)
 - Utilities (-\$16K)
 - Misc increases for business operations (+\$10K)
 - Facilities Improvement line (-\$50K)
 - Transfer from Curriculum to BOCES for Powerschool (-\$32K)
 - Transfer from Curriculum to BOCES for new software (-\$17K)

Maintain annual \$100K capital outlay project



2026-27 Proposed Budget, cont.

- Instruction - Increase of 3.8%, about \$265K, due to:
 - Special Education services and supplies (+\$307K)
 - Charter Tuition (+\$41K)
 - Health Services (-\$200K)
 - Technology software / textbooks (+\$19K)
 - SRO / building security (+\$76K)
 - Community Education (+\$12K)
 - Athletics (+\$10K)



2026-27 Proposed Budget, cont.

- BOCES – Estimated increase of 8.7%, or \$525K due to several factors:
 - Special Ed tuition/services based on projected enrollment (+79K)
 - CTE enrollment increases (+\$155K)
 - Capital expense increases (+\$147K)
 - Student management system change to Powerschool (+\$104K)
 - New software, transferred from curriculum (+\$17K)
 - Misc changes based on updated participation (+\$23K)
 - Continue technology replacement schedule, no budget increases needed
- Transportation – Estimated increase of approximately 6.6%, or \$315K:
 - 7% estimated general increase (year three of three contract extension)
 - Reduced funds added prior year to support athletic teams during capital construction which will no longer be needed



2026-27 Proposed Budget, cont.

- Debt Service – Anticipated increase of about 73.4%, or \$3.9M
 - Payments increased due to current capital project
 - Partially offset by large state aid increase
 - Future years projections may change based on results of May 2026 vote
- Contingency - Reduction of 10.0%, or \$200K
 - Reduced to \$1.8M to help balance budget and maintain UPK transportation services
 - Offset by \$1M fund balance appropriation and \$800K from foundation aid, yielding no impact to the taxpayers



2026-27 Proposed Budget, cont.

- Retirements - positions to be maintained, breakage of approximately \$620K (salary and fringe benefits)
 - 1 Administrator - HS
 - 6 Teachers - HS, 2; MS, 2; SDS, 2
 - 1 Head Custodian - SDS
 - 0.8 FTE Teacher Aide - SDS
- Retirement - position to be reduced, savings of approximately \$123K
 - 1 Teacher - HS
- Reduction - savings of approximately \$56K
 - Four (4) 6th assignments - HS



2026-27 Proposed Budget, cont.

- Additions:
 - Elementary Summer School, 4 days per week for up to 6 weeks for both SDS and WBS students, increase of approximately \$67K, partially offset by transfer from Curriculum salary budget
- Title Changes: budget neutral, funded with vacancy in another department
 - Chief Technical Officer - currently Senior Network Manager - DO
 - Principal Clerk Typist - currently Senior Clerk Typist - Special Education



2026-27 Proposed Budget, cont.

Changes to State and Federally Funded Programs:

- Universal Pre-K Program (F Fund)
 - Executive budget proposed funding changes from \$5,400 to \$10,000 per student
 - Allows program growth and fully funds program
 - Add 2 Teachers and 2 Teaching Assistants
 - Increase Coordinator from 0.7 to 1.0 FTE
 - Savings to general fund budget of \$574K
 - Maintain UPK transportation program

- School Breakfast and Lunch Program (C Fund)
 - Assistant School Lunch Manager - fully funded with School Lunch Fund budget



2026-27 Proposed Budget, cont.

EXPENDITURES	Adopted 25-26	Proposed 26-27	% Change
Personnel	\$36,728,861	\$37,530,078	2.18%
Benefits	\$16,599,371	\$16,467,763	-0.79%
General Support	\$3,210,852	\$3,139,422	-2.22%
Instruction	\$6,970,578	\$7,235,194	3.80%
BOCES	\$6,021,423	\$6,545,912	8.71%
Transportation	\$4,804,782	\$5,119,832	6.56%
Debt Service	\$5,336,133	\$9,252,799	73.40%
Contingency	\$2,000,000	\$1,800,000	-10.00%
Total	\$81,672,000	\$87,091,000	
\$ Change	\$2,887,000	\$5,419,000	
% Change	3.66%	6.64%	



2026-27 Proposed Budget, cont.

Tripartite Budget					
	2025-26	2026-27	\$ Change	% Change	% of Budget
Admin	\$7,503,934	\$7,860,729	\$356,795	4.75%	9.03%
Capital	\$10,746,888	\$14,638,684	\$3,891,797	36.21%	16.81%
Program	\$63,421,178	\$64,591,586	\$1,170,408	1.85%	74.17%
Total	\$81,672,000	\$87,091,000	\$5,419,000	6.64%	100.00%

Component Budget					
	2025-26	2026-27	\$ Change	% Change	% of Budget
General Support	\$7,548,479	\$7,875,735	\$327,356	4.34%	9.04%
Instruction	\$47,002,134	\$47,959,161	\$957,027	2.04%	55.07%
Transportation	\$4,919,983	\$5,239,642	\$319,659	6.50%	6.02%
Employee Benefits	\$16,599,371	\$16,467,763	-\$131,608	-0.79%	18.91%
Debt and Transfers	\$5,602,033	\$9,548,699	\$3,946,666	70.45%	10.96%
	\$81,672,000	\$87,091,000	\$5,419,000	6.64%	100.00%



2026-27 Proposed Budget, cont.

2026-27 Capital Outlay Project

- Annual \$100,000 limit
- Authorized by the voters as part of the overall budget
- Building aid received the following year
- Amherst High School 3M window film and security enhancements

Previous ten years of Capital Outlay Projects:

2025-26 - Amherst Middle School 3M window film and security enhancements

2024-25 - Smallwood Drive Elementary 3M window film and security enhancements

2023-24 - no project

2022-23 - Windermere Boulevard Elementary 3M window film and security enhancements

2021-22 - no project

2020-21 - Windermere Boulevard Elementary sidewalks and building hardware

2019-20 - Amherst Middle School Emergency Generator

2018-19 - Amherst Middle School/District Office Vestibule

2017-18 - Windermere Boulevard Elementary School Elevator

2016-17 - Smallwood Drive Elementary School Elevator



2026-27 Proposed Budget, cont.

Overall 3 Year Budget Forecast

	Adopted	Projected	Projected	Projected
	2025-26	2026-27	2027-28	2028-29
Projected Overall Revenues	\$81,872,000	\$87,091,000	\$88,647,128	\$89,523,200
Projected Overall Expenditures	\$81,872,000	\$87,091,000	\$90,100,900	\$92,284,237
Budget Surplus (Gap)	\$0	\$0	-\$1,453,772	-\$2,761,037

**2027-28 and 2028-29 projections are estimates based on conservative long range planning, 1% increases to foundation aid, and cap compliant tax levies.*



Projected Property Tax Rate

Tax Levy & Projected Rate	Actual 2025-26	Projected 2026-27	Change
Property Tax Levy	\$41,236,146	\$42,636,788	\$1,400,642
Assessment	\$3,078,168,121	\$3,078,168,121	\$0 *- <i>updated assessment value pending</i>
Tax Rate per \$1,000	\$13.396327	\$13.851351	\$0.455024
			3.40%

**Tax rate is estimated based on prior year assessment information provided by the Town of Amherst Assessor's Office. Actual rate will be set in August after the assessment rolls are finalized.*



Contingency Budget Information

Contingent budget restrictions:

- Tax levy cannot be increased over prior year amount
- Community members/organizations may not be permitted to use facilities or grounds without paying full operating and usage costs
- No new equipment may be purchased
- No non-essential maintenance may be performed
- No capital expenditures outside of an emergency situation
- No changes in salary for any non-unionized employees
- Decrease from proposed budget of \$646,509

	ADOPTED	CONTINGENT	\$ Change	% Change
	2025-26	2026-27		
Projected Overall Revenues	\$81,672,000	\$86,444,491	\$4,572,491	5.58%
Projected Overall Expenditures	\$81,672,000	\$86,444,491	\$4,572,491	5.58%
Budget Surplus (Gap)	\$0	\$0		



Propositions 2 and 3

In the December 2022 capital project vote, the community authorized \$68.7M for work in all four buildings across three phases. As a result of many economic factors in the construction market, the \$68.7M is not enough to do all the work we had planned.

CONSTRUCTION VALUE	ESCALATION %	YEAR	
\$1.00	5.0%	2017	2017- 2019 A period of predictability
\$1.05	5.6%	2018	
\$1.11	5.5%	2019	
\$1.17	1.8%	2020	2020 – 2023 A period of change and uncertainty, escalation outside of market norms
\$1.19	5.0%	2021	
\$1.25	20.0%	2022	
\$1.50	12.0%	2023	2024 – Present Higher escalation rates with stabilization on the horizon
\$1.68	6.0%	2024	
\$1.78	6.0%	2025	
\$1.89	6.0% (projected)	2026	
\$2.00	6.0% (projected)	2027	

ECONOMIC FACTORS

Inflation and Escalation

- Construction costs rose significantly from 2022 to present with a ~50% increase for every \$1 spent.

Labor Scarcity

- By 2026, 29% of the current construction workforce is expected to retire.
- Bidders multiplying estimated labor costs by 2-3x, with source of labor uncertain.

Construction Market Saturation

- Several projects ranging from \$100M-\$10B pull on labor availability from 2023-2029.

Low Competition

- Bidders aware they have little competition and bid accordingly.



Propositions 2 and 3

2022 CIP Total Referendum: \$68,704,432	Current Standings
<i>Developed 2021-2022, Vote Passed December 2022</i>	Referendum \$68.7M
Phase 1: \$9.9M	Phase 1: \$12.1M
Phase 2: \$38.5M	Phase 2: \$48.8M
Phase 3: \$20.3M	Balance: \$7.6M

CAPITAL COMMITTEE PRIORITIES

The Capital Committee was brought together to identify priorities for the remaining work in Phase 3 at the High School.

- High School heating system
- High School auditorium theatrical systems
- High School gymnasium & locker rooms



Budget Vote and Board Member Election

Proposition 1: Budget - \$87,091,000 with a 3.4% tax levy increase, 1% below the calculated compliant cap of 4.4%.

Proposition 2: \$12.5M increase authorization for the 2022 capital project to replace High School heating system - no tax impact

Proposition 3*: \$17M increase authorization for the 2022 capital project to renovate the High School auditorium theatrical systems and the south gymnasium/vestibule/locker rooms - \$0.19/1,000 tax impact

**Passage of proposition 3 is contingent upon the passage of proposition 2.*



Budget Vote and Board Member Election

Board of Education Seats (3):

- Two (2) three year terms to end in June 2029 (to the two candidates with the highest and second highest number of votes)
- One (1) one year term to end in June 2027 (to the candidate with the third highest number of votes)

Candidates are:

1. Maryjane Metzen (i)
2. Daniel Weinstein (i)
3. Jessica McLaughlin (i)

**BOE Candidate biographies can be found in the Budget Newsletter and on the District website at www.amherstschools.org.*



Electronic Polls Books

Electronic Poll Books

The Erie County Board of Elections will again provide tablet-style electronic poll books for use at the polls this year.

- Visit any table to sign in with a poll worker
- Provide your full name
- Poll worker will locate your name in the electronic book and turn the iPad toward you
- Sign with a provided stylus or your finger
- Receive your ballot!



Community Feedback Form

SHARE YOUR THOUGHTS WITH US!

We value your input! Please share your thoughts and feedback on our programming and spending plans through a quick and easy survey available year round on our website.

Community Feedback Form

Click above, or find on our website at

<https://www.amherstschools.org/get-to-know-acsd/board-of-education>



Summary

What are the facts?

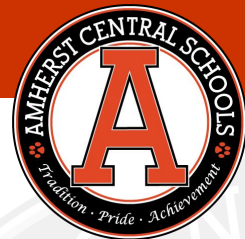
- Budget focuses on instruction, health and safety, and supports the social/emotional needs of our students.
- All programs, athletics and extracurriculars remain intact.
- An estimated increase in state aid allowed us to propose a balanced budget and maintain a consistent appropriation of reserves.
- The proposed levy increase of 3.4% is 1% below the compliant tax cap calculation of 4.4%.
- A passed budget allows continued community usage of our buildings and facilities.



Summary

What are the facts?

- Inflation and escalation has put our 2022 Capital project over budget.
- Our construction team has worked to reduce expenses while still delivering the improvements promised to our community.
- The Capital Construction Committee identified three priorities for work to be completed in the High School:
 - Replace the outdated heating system,
 - Update theatrical systems in the auditorium, and
 - Renovate the gymnasium, locker rooms and vestibules.
- Propositions #2 and #3 leave the decisions with our voters.



Please Vote!

Tuesday, May 19, 2026

7:00 a.m. - 9:00 p.m.

Amherst High School, South Gymnasium

Proposition #1: 2026-27 Budget

Proposition #2: \$12.5M capital project funding

Proposition #3: \$17M capital project funding

Three Board of Education Seats

Absentee / Early ballots can be obtained from the District Clerk

~ Thank you!~