

Akron CSD
2026-27 Budget
Public Hearing
May 12, 2026



AKRON



Overview

We believe that this budget represents the shared values of our school and community and aligns with our District's mission and strategic plan. The budget prioritizes:

- Student Opportunity and Achievement
- Safety and Wellness
- Fiscal Responsibility and Long-Term Planning



Expanded Instructional Programs *(based on community feedback)*

We're proud to expand meaningful academic and enrichment opportunities for students, including:



Middle School

- Reintroduction of Family and Consumer Science
- Launch of a personal finance curriculum
- Introduction of a new agriculture elective



High School & Career Readiness

- Continued expansion of work-based learning opportunities
- Partnerships with local businesses to support real-world experiences
- Introduction of a new sign language course



Expanded Instructional Programs *(based on community feedback)*

Student Engagement & Enrichment



- New Elementary drama club
- New High School debate club
- Continued focus on developing communication, leadership, and collaboration skills
- Ongoing musical instrument replacement cycle

District-Wide Focus Areas

- Continued investment in strong instructional programs
 - Emphasis on Student Voice, Achievement and Engagement
-
- We have “looked internally” to become more efficient, and re-allocate and invest resources for a maximum impact on students and return on investment.



District Staffing

- Due to enrollment and programmatic needs, we are replacing 3 of 7 faculty retirements.
 - Hiring 3 Special Education teachers based on student needs.
- Hiring of a full-time 11-month Athletic Trainer (May 2026)
 - Akron Employee
 - Flexible Schedule to support games, practices, lifeguard needs
 - Funded by reduction of 2 vacant Lifeguard/Monitor positions and elimination of outside Trainer contract.



Akron Accolades

Our District continues to be recognized for its programming:

NYSED: Financial Literacy Program

(statewide model of for implementation of Portrait of a Graduate and Seal of Civic Readiness)

Elementary Science of Reading Program

Local Districts frequently visit to observe for their own adaptation

NYSED: Business and Entrepreneurial Collaboration

Tiger Innovations

Student-Led Initiatives

Read to Lead



Capital Outlay Project \$100,000 allowance

Pool Scoreboard and Timing System

The proposed budget includes \$100,000 to fund a capital outlay project that will replace the Pool scoreboard and timing system which are end-of-life. The limit for a Capital Outlay Project is \$100,000, and a District can receive aid back (apx. 82.5%) on the project in the subsequent fiscal year based on timely submission and approval sequences. This is a way to maximize the return on local dollars spent, and strategically maintaining our facilities.

The approved 2025-26 Capital Outlay project brought a return of \$82,500 in additional aid to ACS.
The net cost of this proposal is \$17,500.



2023 Capital Improvement Project Update

Phase 1: Completion scheduled for June 2026

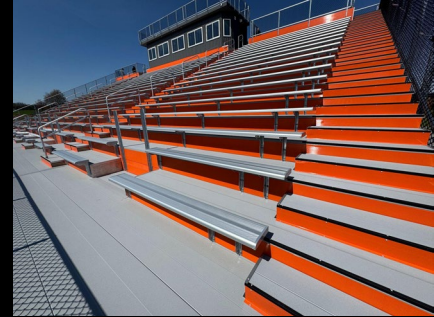


- High School 1st Floor Renovations
- Auditorium Improvements
- Refreshed Tennis Courts and Gymnasiums
- Expanded and renovated Transportation Facility



Phase 2: Completion scheduled for Fall 2026

- Opening of new Turf Athletic Complex
- Reconstructed Main Entrance for Security



Phase 3: Summer 2026 Realized by savings in Phases 1 & 2

- New bleachers, wayfinding signage, baseball bullpen and more



Transportation Proposition (Separate Ballot Item)

- Proposed acquisition of **two 66-passenger diesel buses** and **two van-type gasoline buses**.
- This supports the district's long-range bus replacement plan and avoids future bulk replacements.
- Estimated total cost: **\$572,000**, offset by state **Transportation Aid**.
Transportation Aid-Reimbursed at a projected rate of 69.7 %.



Proposed Budget by the Numbers

Total Expenditures

		<u>Adopted</u> <u>2025-2026</u>	<u>Proposed</u> <u>2026-2027</u>	<u>\$ Change</u>
	Total Expenditures	\$ 39,044,762	\$ 40,857,103	\$ 1,812,341

Total Expenditure: +4.6%

Total Revenue

	<u>Adopted</u> <u>2025-2026</u>	<u>Proposed</u> <u>2026-2027</u>	<u>\$ Change</u>
Real Property Tax Levy:	\$ 10,684,980	\$ 10,952,104	\$ 267,124
Total Revenues:	\$ 39,044,762	\$ 40,857,103	\$ 1,812,341

Tax Levy Change: +2.5%



Tax Levy Limit

The Tax Levy Limit is the maximum amount that a District may raise from property taxes in a given year.

New York State requires all School Districts to calculate their Tax Levy Limit by March 1 of each year.

The basis is 2% with some exclusions. This year Akron's Tax Cap is 3.30%.

We are proposing a 26-27 Levy BELOW the tax cap at 2.5%. = \$10,952,104 or +\$267,124.



Potential Projected Tax Rates (Based on 2025-26 Figures)

Town	2025-26	2026-27 *	Change
Newstead	\$8.94	\$9.17	\$0.23
Clarence	\$8.05	\$8.26	\$0.21
Alden	\$14.13	\$14.50	\$0.37
Lockport	\$9.45	\$9.65	\$0.18
Royalton	\$9.45	\$9.65	\$0.20
Pembroke	\$9.45	\$9.65	\$0.20
Alabama	\$9.45	\$9.65	\$0.20

*Rates are illustrative ONLY and are subject to equalizations rates that vary by town. The Town of Newstead had a rate in 25-26 of \$8.94/\$1000 with a 90% equalization rate. Newstead has undergone reassessment, so actual rates will likely DECREASE corresponding to the INCREASE in assessment values. The tax levy is fixed and does not change.

Akron's Historical Tax Levy

Fiscal Year	Allowable Limit	Actual Levy Change	Levy Amount
2021-22	1.87%	1.00%%	\$10,168,386
2022-23	2.27%	0.00%	\$10,168,386
2023-24	16.18%	1.00%	\$10,270,070
2024-25	5.82%	2.00%	\$10,475,471
2025-26	2.82%	2.00%	\$10,684,980
2026-27 (proposed)	3.30%	2.50%	\$10,952,124



State Aid Summary

- Foundation Aid = \$11,867,219 (increase of 1% = \$117,497)
- Akron Designated as "Save Harmless" along with 68% of NYS Districts
- Overall aid is up apx. \$717k, but much of the increase is Building/Transportation aid tied proportionally to planned debt schedules
- Governor has proposed an increase in UPK aid without details
- Senate and House have proposed 2% total Foundation Aid increase

No updates have been provided, we can not count on increases.



Proposed Property Tax Levy and Total Revenues

	Adopted	Proposed	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>\$ Change</u>
Real Property Tax Levy:	\$ 10,684,980	\$ 10,952,104	\$ 267,124
Total Revenues:	\$ 39,044,762	\$ 40,857,103	\$ 1,812,341



State Aid

	Adopted	Proposed	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>\$ Change</u>
State Aid:			
Foundation Aid/General Aid	\$ 11,749,722	\$ 11,867,219	\$ 117,497
Excess Cost Aid	\$ 754,972	\$ 970,412	\$ 215,440
BOCES	\$ 1,360,814	\$ 1,452,796	\$ 91,982
Hardware and Technology	\$ 19,561	\$ 17,863	\$ (1,698)
Textbook, Software, Library	\$ 100,016	\$ 96,153	\$ (3,863)
Transportation	\$ 1,819,281	\$ 1,862,724	\$ 43,443
Building	\$ 1,254,633	\$ 2,893,449	\$ 1,638,816
Native American Building Aid	\$ 1,568,618	\$ 184,957	\$ (1,383,661)
	\$ 18,627,617	\$ 19,345,573	\$ 717,956



Other Revenue

	Adopted	Proposed	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>\$ Change</u>
Other Revenue:			
Native American Aid	\$ 2,074,000	\$ 2,074,000	\$ -
Erie County Sales Tax	\$ 1,400,000	\$ 1,400,000	\$ -
Federal Impact Aid	\$ 800,000	\$ 800,000	\$ -
Other Revenues	\$ 1,072,165	\$ 1,415,548	\$ 343,383
Appropriated Fund Balance	\$ 2,940,000	\$ 3,469,878	\$ 529,878
Use of Reserves/Transfers In	\$ 1,446,000	\$ 1,400,000	\$ (46,000)
	\$ 9,732,165	\$ 10,559,426	\$ 827,261



Revenue

Real Property Tax Levy:	\$ 10,475,471	\$ 10,684,980	\$ 209,509
Total Revenues:	\$ 43,926,821	\$ 39,044,762	\$ (4,882,059)

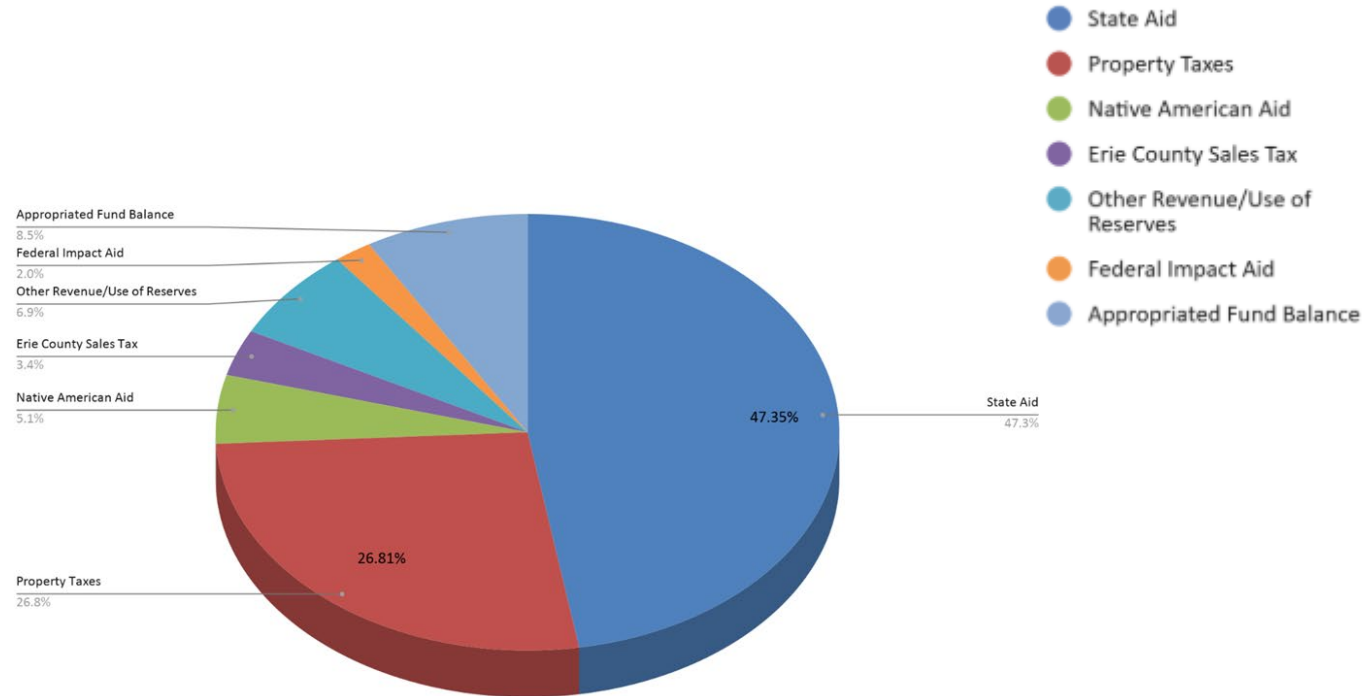


Revenue

Other Revenue:					
Native American Aid	\$	2,074,000	\$	2,074,000	\$ -
Erie County Sales Tax	\$	1,500,000	\$	1,400,000	\$ (100,000)
Federal Impact Aid	\$	650,000	\$	800,000	\$ 150,000
Other Revenues	\$	958,126	\$	1,072,165	\$ 114,039
Appropriated Fund Balance	\$	1,940,000	\$	2,940,000	\$ 1,000,000
Use of Reserves/Transfers In	\$	6,118,631	\$	1,446,000	\$ (4,672,631)
	\$	13,240,757	\$	9,732,165	\$ (3,508,592)

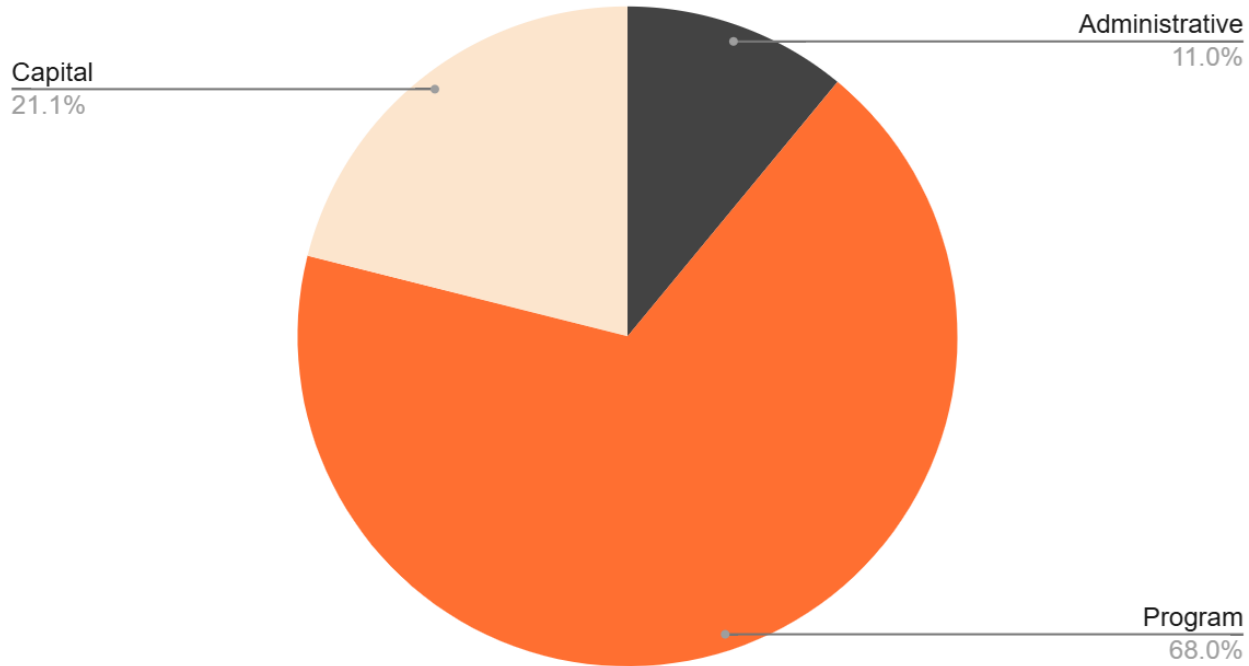


Revenue



Expenditures

Proposed Expenditures



Administrative Component

			Adopted 2025-26	Proposed 26-27	\$ Change	10.98%
Administrative Component						
	Board of Education/District Clerk		\$ 46,670	\$ 59,350	\$ 12,680	
	Central Office/District Services		\$ 1,645,697	\$1,731,971	\$ 86,274	
	Legal & Personnel		\$ 235,000	\$ 238,500	\$ 3,500	
	Instructional Administration		\$ 1,621,199	\$ 1,498,996	\$ (122,203)	
	Allocated Employee Benefits		\$ 1,026,376	\$ 956,863	\$ (69,513)	
			\$ 4,574,942	\$ 4,485,680	\$ (89,262)	



Program Component

Program Component						
	Instruction	\$ 11,850,810	\$ 12,423,841	\$ 573,031	67.95%	
	Exceptional Education	\$ 6,158,828	\$ 6,355,791	\$ 196,963		
	Co-Curricular & Athletics	\$ 931,896	\$ 1,027,486	\$ 95,590		
	Transportation	\$ 1,920,348	\$ 2,033,187	\$ 112,839		
	Allocated Employee Benefits	\$ 6,034,020	\$ 5,922,143	\$ (111,877)		
		\$ 26,895,902	\$ 27,762,448	\$ 866,546		



Capital Component

			Adopted	Proposed		
			<u>2025-2026</u>	<u>2026-2027</u>	<u>\$ Change</u>	
Capital Component						
	Operations & Maintenance		\$ 2,459,571	\$ 2,489,953	\$ 30,382	21.07%
	Transfer to Debt Service Fund		\$ 1,746,541	\$3,997,642.00	\$ 2,251,101	
	Transfer to Capital Fund		\$ 1,668,618	\$284,957.00	\$ (1,383,661)	
	Allocated Employee Benefits		\$ 1,699,188	\$ 1,836,423	\$ 137,235	
			\$ 7,573,918	\$ 8,608,975	\$ 1,035,057	



Contingency Budget

If the proposed budget is defeated, \$243,563 in proposed equipment expenditures as well as \$100,000 proposed for the Capital Outlay Project (total of \$343,563) would have to be removed from the budget.

The tax levy would also need to be reduced to the 2024-25 amount of \$10,684,980. (0% inc.)



When and Where to Vote

Tuesday, May 19, 2026

12:00pm-9:00pm

Gym 3 (Orange Gym)
Adjacent to Upper HS Parking Lot



Questions ?

The collage consists of four photographs. The top-left photo shows a large group of students in orange and black uniforms posing on a grassy field under a cloudy sky. The top-right photo shows three cheerleaders in orange uniforms marching. The bottom-left photo shows a large group of students in orange uniforms posing in front of a wall with championship banners. The bottom-right photo shows two students in a cardboard boat on a pool.

