

Barker Central School District

2026-2027 BUDGET HEARING



May 11, 2026

6:30 PM

Barker High School Auditorium

2026-2027 BUDGET PROPOSAL

Purpose of the Hearing:

- Review the 2026-2027 Budget for vote on May 19, 2026



BUDGET DEVELOPMENT TIMELINE

Description:

Date:

- Budget Advisory Committee Meetings
- Budget Adoption by BOE
- Budget Hearing
- Budget Vote & Election of Trustees

- January, February, March & April 2026
- April 13, 2026
- May 11, 2026
- May 19, 2026



2026-2027 BUDGET PROPOSAL

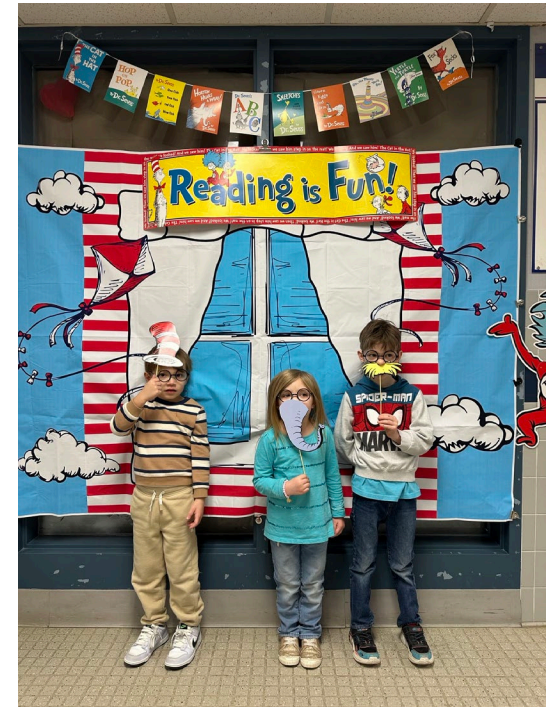
CHALLENGES:

- Enrollment is flat
- Energy Cessation Mitigation Fund
- Employer share of healthcare and retirement costs increase annually
- Adherence to State mandates for education
- Increases in the number of students identified for Special Education



BUDGET ADVISORY COMMITTEE

- Members include:
 - BOE President Randall Atwater
 - BOE Member Deanna Carnes
 - BOE Member John Sweeney
 - Ruth King
 - Christina Mason
 - Christopher Walsh
- Met four times in the months of January – April 2026
- Each meeting, the committee examined various components of the budget expenditures and revenues



2026-2027 BUDGET PROPOSAL

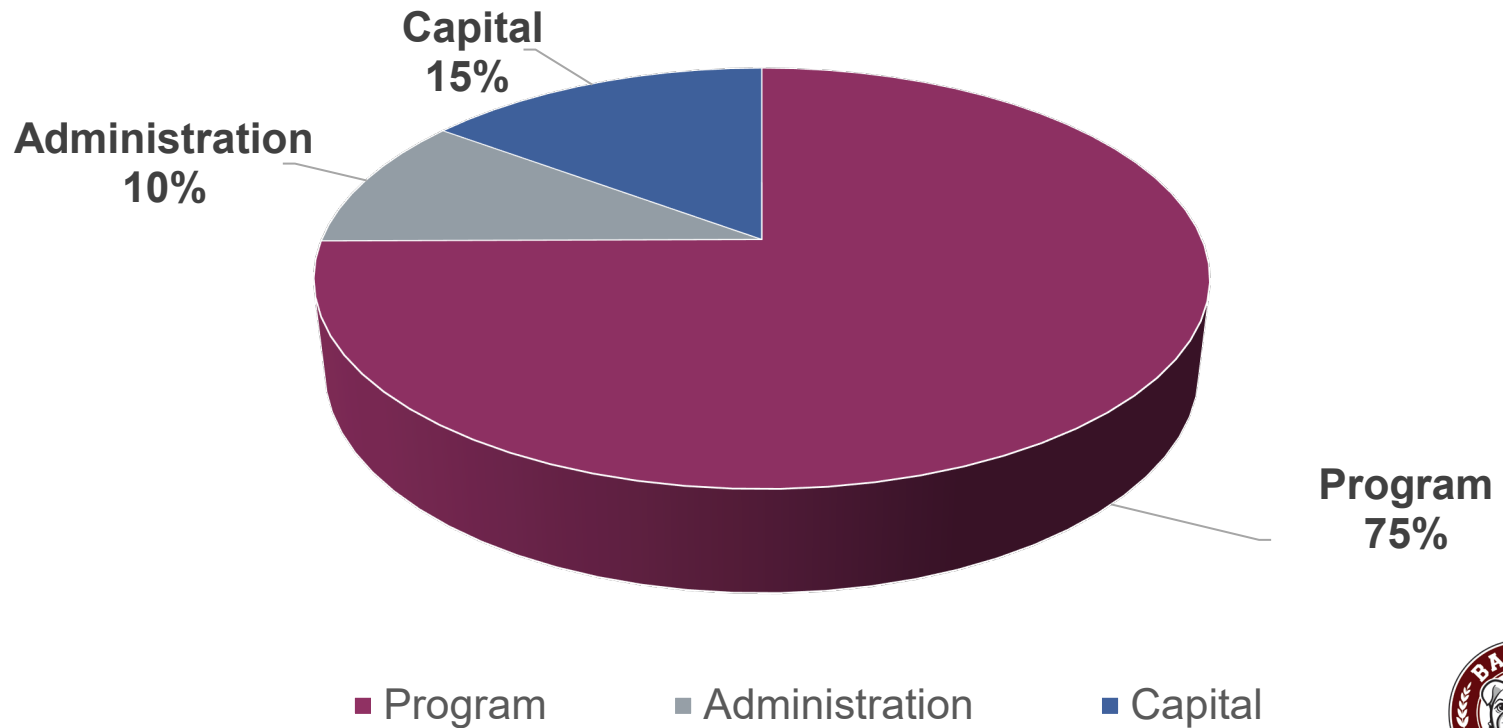
MEETING THE CHALLENGES:

- Reduce expenditures
- Explore opportunities for additional revenues
- Work together as a unified team to meet educational goals in a cost effective manner



2026-2027 BUDGET PROPOSAL

Tri-Component Budget



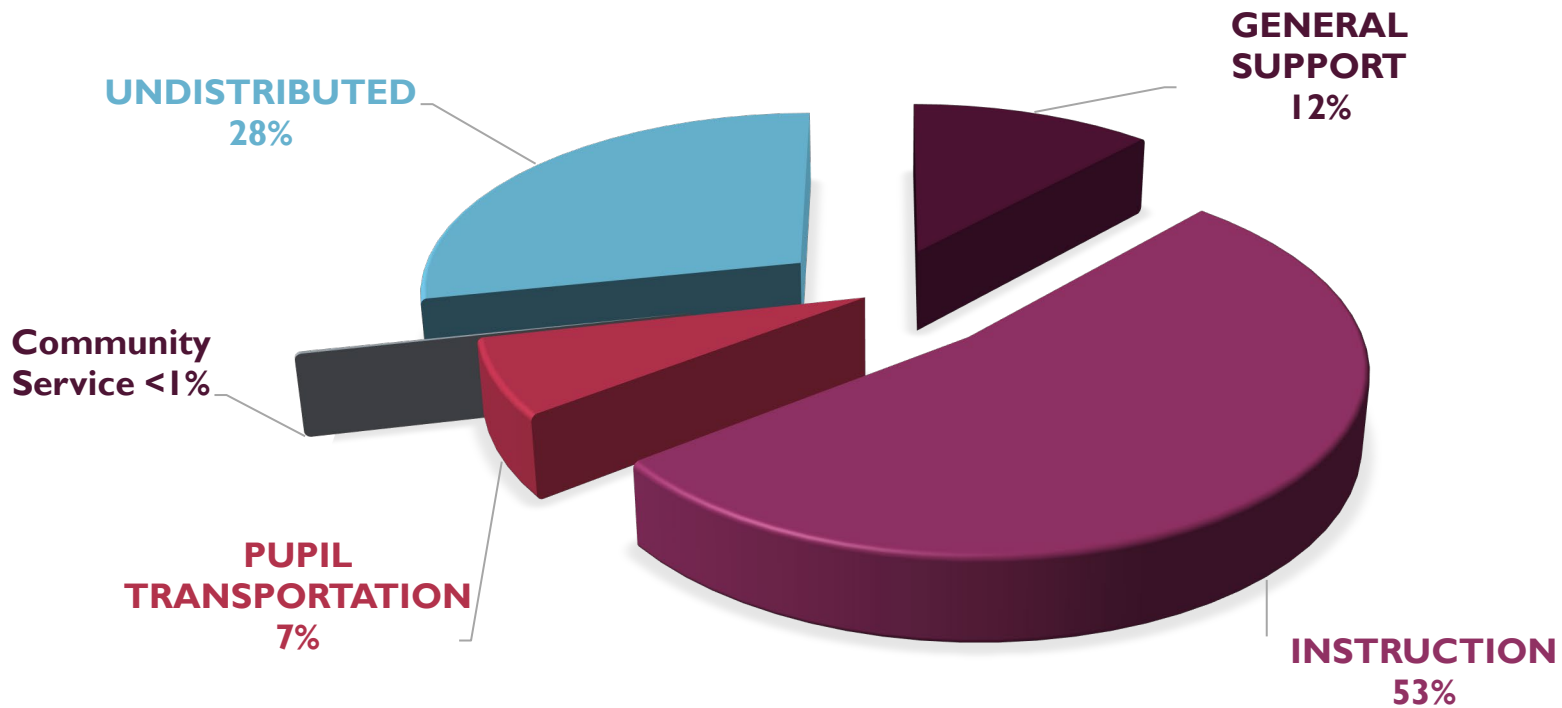
CURRENT VS. PRIOR YEAR EXPENDITURES

Expenditures	2026-2027	2025-2026	\$ Change	% Change
General Support	\$2,695,672	\$2,585,904	\$109,768	4.24%
Instruction	\$12,111,147	\$12,278,607	(\$167,460)	-1.36%
Transportation	\$1,573,312	\$1,472,126	\$101,186	6.87%
Community Service	\$46,600	\$33,600	\$13,000	39.69%
Undistributed	\$6,490,161	\$6,105,473	\$384,688	6.3%
Total	\$22,916,892	\$22,475,710	\$441,182	1.96%



2026-2027 BUDGET PROPOSAL

EXPENDITURES

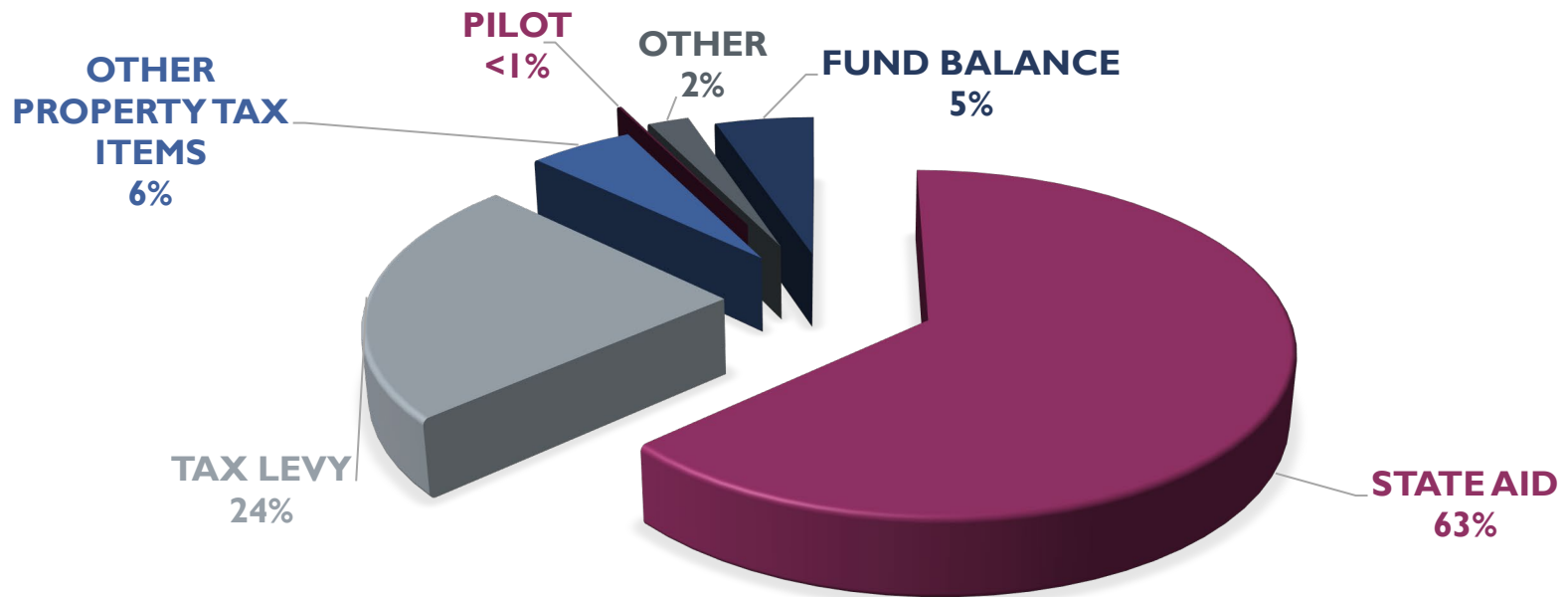


CURRENT VS. PRIOR YEAR REVENUES

Revenues	2026-2027	2025-2026	\$ Change	% Change
State Aid	\$14,523,372	\$14,244,935	\$278,437	1.95%
Tax Levy	\$5,434,764	\$5,283,993	\$150,771	2.85%
Other Property Tax Items	\$1,245,449	\$1,348,449	\$ (103,000)	-7.64%
PILOT	\$36,449	\$36,449	\$ -	0.00%
Other	\$491,551	\$389,551	\$102,000	26.18%
Fund Balance	\$1,185,307	\$1,172,333	\$12,974	1.11%
Total Revenues	\$22,916,892	\$22,475,710	\$441,182	1.96%

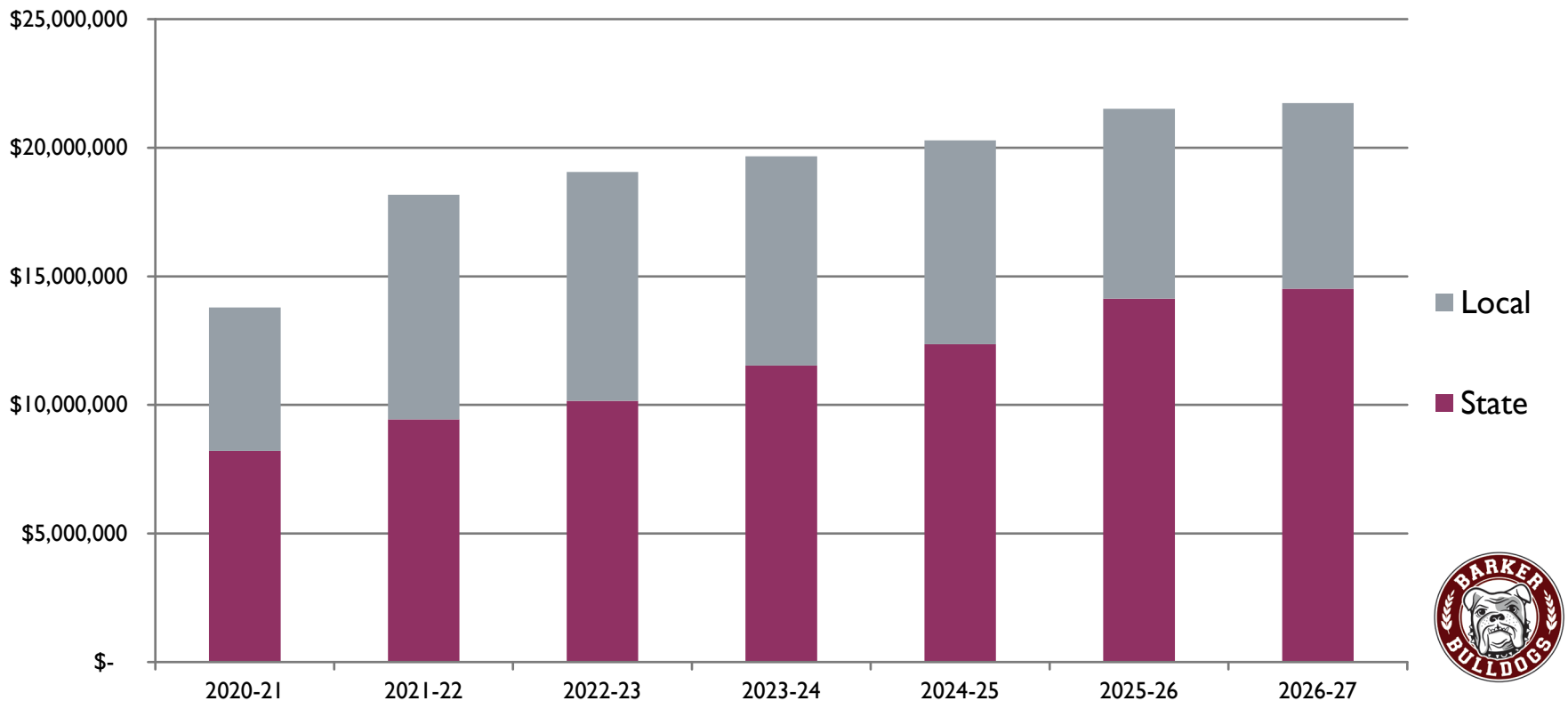


2026-2027 BUDGET PROPOSAL



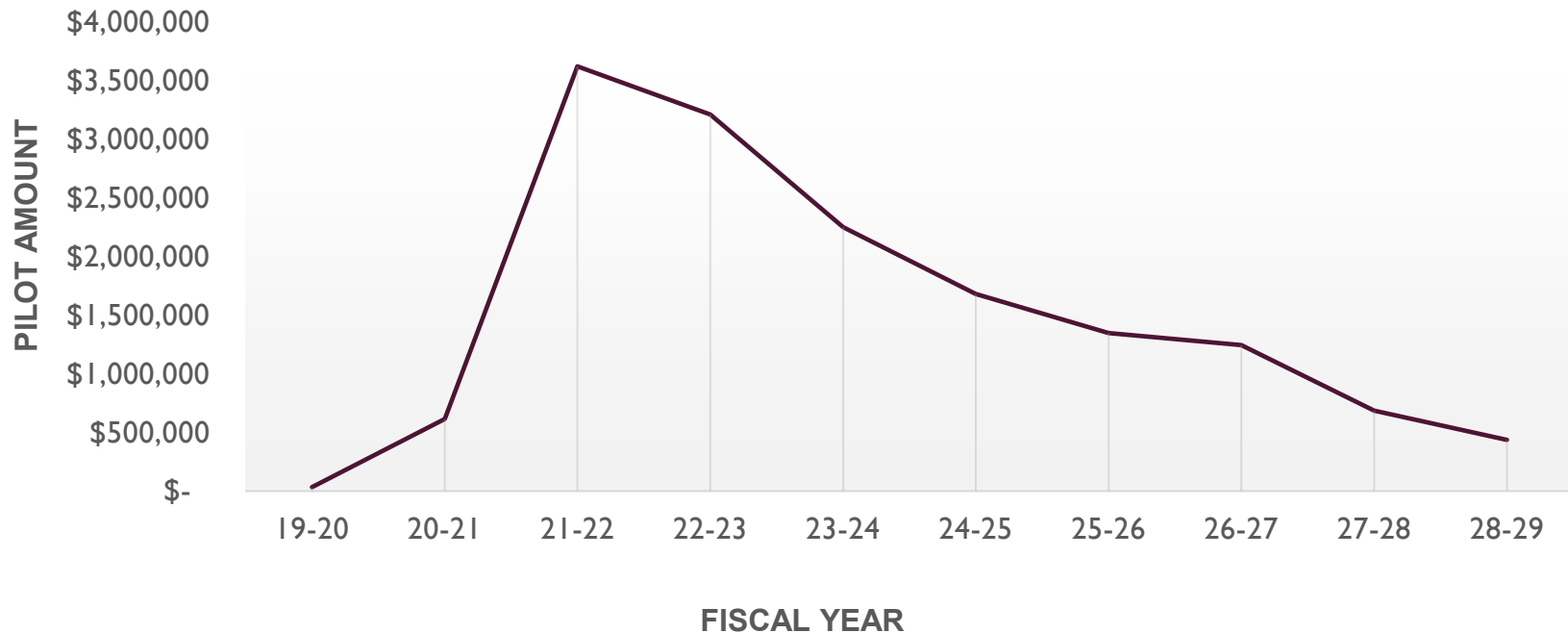
2026-2027 REVENUE SOURCES

Revenue Sources



2026-2027 BUDGET PROPOSAL

ECMF/PILOT Revenues Steadily Declining



2026-2027 BUDGET PROPOSAL

■ Property Tax Cap:

- Using the State formula, the calculated tax cap is 2.85%
- Barker continues to work within that cap
- Barker CSD has never exceeded the tax cap.



2026-2027 BUDGET PROPOSAL

- The budget-to-budget increase for the 2026-2027 year is 1.96%.
- This increase will not come close to covering the loss of PILOT and ECMF revenue.
- Pension and healthcare are increasing by 6%.
- The district will be using EBLAR reserve to fund health insurance premiums for its retirees. This is a permitted use of these funds.
- The district is using \$1.1M in fund balance to balance budget and pay for some operational expenses.



2026-2027 BUDGET PROPOSAL

The proposed budget includes the \$100,000 Capital Outlay Project:

- Renovations to door, security, safety, communication, masonry repairs, and entry enhancements at the Central School, 1911 Building, and Elementary Building.



2026-2027 BUDGET PROPOSITIONS:

PROPOSITION NO. 1 – Adopt 2026-2027 Budget

- Shall the Barker Central School District Board of Education, Niagara County, New York be authorized to spend the sum of \$22,916,892 the total amount set forth in the proposed Budget during the 2026-2027 school year and to levy the necessary tax.

ELECTION OPTION NO. 1 – Election of Board Members

- To elect two (2) members of the Board for a 3-year term commencing July 1, 2026 and expiring on June 30, 2029, to succeed John Sweeney, Jr. and Emily Gow whose terms expire on June 30, 2026.
John Sweeney, Jr. Renee' Atwater

PROPOSITION NO. 2 – Adopt Library Budget

- To adopt the funding for the Barker Public Library, which is raised by annual levy of a tax upon the taxable real property within the Barker Central School District and increase the Library budget from \$98,834.00 to \$108,717.40. This is an increase of \$9,883.40.

ELECTION OPTION NO. 2 – Library Trustee Election

- To elect one (1) Trustee to the Barker Public Library Board for a 5-year term commencing July 1, 2026 and expiring June 30, 2031 to succeed Cynthia Harris.
Cynthia Harris



NEXT STEPS

- **Voter Qualifications:**

- 18 years of age
- U.S. Citizen and resident of Barker CSD at least 30 days prior to budget vote

- **Budget Vote:**

- May 19, 2026
- 12:00 PM to 8:00 PM at the Herbert F. Ludwig Fine Arts Hall



2026-2027 BUDGET PROPOSAL

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