

2026-2027 Proposed Budget Review



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Budget Goals



To strategically utilize the district's fiscal resources to support student educational outcomes for the 2026-2027 school year and beyond in a fiscally responsive manner.



Proposition 1 – General Fund Budget



- The 2026-2027 proposed budget is \$84,400,000 which is an increase of \$1,400,000 from the 2025-2026 school year.
- Proposed tax levy of 2.499% is tax cap compliant and under the calculated rate of 2.51%.
- The budget experienced significant mandatory contractual expense increases in the following areas:
 - Building Condition Survey
 - Insurance Premiums
 - Charter School as well as Health and Welfare Payments to Other Districts
 - Special Education Placement Tuition
 - State Contract Bus Purchases (traditional non-electric)



Budgeted Revenues



Category	2025-2026	2026-2027	Net
State Foundation Aid	\$32,452,141	\$32,776,662*	\$324,521
Transportation, Building, Special Education, BOCES, and Categorical State Aid	\$12,051,400	\$11,249,266	(\$802,134)
Community Tax Levy	\$31,575,000	\$32,365,000	\$790,000
Other Local Revenues	\$2,121,953	\$2,695,360	\$573,407
Appropriated Fund Balance	\$3,500,000	\$3,500,000	-
Combined Use of Reserves	\$1,299,506	\$1,813,712*	\$514,206
Total Budgeted Revenues	\$83,000,000	\$84,400,000	\$1,400,000



*When the property tax report card was adopted by the Board of Education, the state budget has not been balanced. If Foundation Aid were to increase, proportionate use of reserves would decrease.

Budgeted Expenses



Category	2025-2026	2026-2027	Net
Instruction	\$42,609,391	\$43,884,909	\$1,275,518
Employee Benefits	\$20,537,224	\$21,364,177	\$826,953
Central Office General Support	\$3,902,976	\$4,188,315	\$285,339
Transportation	\$5,203,000	\$5,150,400	(\$52,600)
Buildings and Grounds	\$6,166,780	\$6,538,970	\$372,190
Debt Service and Transfers	\$4,580,629	\$3,273,229	(\$1,307,400)
Total Budgeted Expenses	\$83,000,000	\$84,400,000	\$1,400,000



Local Tax Levy Impact



Year over Year Comparison & Estimated Impact on Taxes Per Year*

	2025-2026	2026-2027	Net
Tax Levy	\$31,575,000	\$32,365,000	\$790,000
Tax Levy Rate per \$1,000 assessed	\$23.94	24.54	\$0.60
Increase on \$75,000 assessed house		\$44.72	
Increase on \$125,000 assessed house		\$74.52	
Increase on \$175,000 assessed house		\$104.33	



*Tax rate is based on total assessed property values district-wide which has not been finalized yet. Figures reflect 2025-2026 values.

**STAR exemptions and credits will impact individual properties. Actual tax rate will vary.



Budget Highlights

Core Programming

Proposed budget does not result in material class size changes.

Grade Level Band	2025-2026 (Actual)	2026-2027 (Projected)
K-3 Elementary Homerooms	19.6	20.2
4-6 Intermediate Homerooms	22.9	22.6
7-8 Middle School Team Classes	22.3	22.1
9-12 High School Regents	22.4	22.7



*Projections are based on historical multi-year cohort projections and *Live Birth Rates* from the Niagara County Department of Health for incoming kindergarteners.

Budget Highlights

Instructional Programming



Elementary

Maintain the K-6 STEAM teacher, *Gifted & Talented* (NTI) and AIS math specialist at NTI.

Truly universal UPK program for all community 4-year-olds. Piloted ½ day expansion of the UPK program to Spruce Elementary school dependent on community interest.

Maintain a series of kindergarten academic summer screening opportunities.

Secondary

Further piloting of the *Reading Plus* program

Expand collaboration opportunities for Work-Based Learning community experiences for special education students at NTMS with NTHS

District-Wide

Comparable and stable core class sizes throughout K-8 consistent with year-over-year enrollment fluctuations. Similar Regents bound course class sizes.

Establishment of a dedicated Curriculum, Instruction, and Assessment position.

Added site-based supports for students in self-contained special education programming.

Academic Program

Budget Highlights Facilities & Services



Facilities	The annual capital outlay project will focus on playground expansion at Drake.
Food Service	Forecasted student participation in the breakfast and lunch programs will support the purchase of new kitchen equipment at the K-3 level.
Transportation	Further piloting the reduction of the walking radius from 1.75 miles to 1.67 miles (2026-2027 pilot) for secondary students (Policy is 2.0 miles).
Athletics	Maintain annual allotments of K-6 before school intramurals and confirm 7-12 weight room supervision opportunities after school.
Music	Increased set aside funds for annual instrument purchases due to new BOCES reimbursement opportunities.
Field Trips	Current annual per-building allocation maintained.



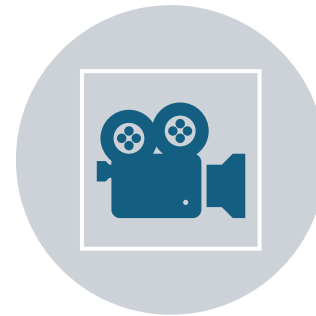
Proposition 2 – Establishment of a Capital Improvement Project



SEEKS VOTER APPROVAL TO AUTHORIZE A CAPITAL IMPROVEMENT PROJECT WITH A MAXIMUM BUDGET OF \$59,900,000.



PROPOSAL WOULD USE \$12,000,000 IN AVAILABLE CAPITAL RESERVE FUNDING TO ENSURE THAT THERE WOULD NOT BE A TAX IMPACT TO THE COMMUNITY.



COMMUNITY VIDEO OUTLINING THE NEED FOR IMPROVEMENTS AND ENHANCEMENTS

[Click Here](#) for
Community Video



COMMUNITY FEEDBACK SURVEY

[Click Here](#) for
Community Feedback
Question & Answer Document

SCHEDULE – PROJECT SCHEDULE



2026

2027

2028

2029

2030

2031

2024 Capital Project
PHASE 1B CONSTRUCTION

2024 Capital Project
PHASE 2 CONSTRUCTION



MAY 2026



BUDGET BY BUILDING AND PHASE



Drake - \$3,572,178

Ohio - \$11,549,141

Spruce - \$7,225,711

NTI - \$10,719,265

MS/HS Complex - \$26,833,705

Total- \$59,900,000

Phase 1 - \$19,224,360

Phase 2 - \$33,528,068

Phase 3 - \$7,147,572

Total - \$59,900,000



Annual Budget Vote Information



Voting Location

District Fine Arts Center
405 Meadow Drive

Date and Hours

Tuesday, May 19th
11:00 AM – 8:00 PM



Comments and Questions



Board of Education Members

Public



Meet the Candidates



Jamie Clontz

Amy Usiak

Joshua Krebs

