

# North Tonawanda City School District Proposed Budget 2026-2027



**Budget Vote and  
Annual Board of Education Election  
May 19, 2026**

**BUDGET STATEMENT 2026-2027**

**DR. JOSHUA R. JANESE**

**NORTH TONAWANDA**



**LUMBERJACKS**

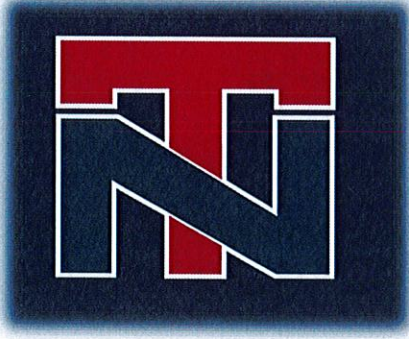
*Dr. Jeffrey Jachlewski, Superintendent of Schools*

***Board of Education***

*Matthew Kennedy, President*  
*Chloe Mulvaugh, Vice President*  
*Stephanie Emiliani*  
*Melissa Kimbrell*  
*Jeffrey Zellner*  
*Dr. Dennis Garland*

# North Tonawanda City School District

## Proposed Budget 2026-2027



### Table of Contents

---

Voting Information .....	3-6
Budget Snapshot & Summary .....	7-8
Three-Part Budget.....	9
Administrative .....	10-13
Program .....	14-17
Capital.....	18-19
Revenue Budget.....	20
Tax Levy and Tax Rate... ..	21
Expenditure Budget by Function.....	21
Compensation Information.....	22
Property Tax Levy Calculation.....	23
Property Tax Report Card .....	24-25
Exemption Impact Report(s).....	26-27
Board Candidates.....	27

**ADDENDA ITEMS**

Proposed Budget Appropriation Status Report.....	attached
Fiscal Accountability Supplement .....	attached
District Graduation Rate .....	attached
School District Report Card .....	attached
NT Spirit: Budget Edition.....	attached

# North Tonawanda City School District

## Annual Budget Vote and Board of Education Election

### Voting Location:

Fine Arts/Alumni Center  
405 Meadow Drive



### Hours:

Tuesday, May 19, 2026  
11:00 AM - 8:00 PM



### Budget Hearing

Tuesday, May 12, 2026  
7:00 PM  
Fine Arts/Alumni Center  
405 Meadow Drive

**PROPOSITION NO. 1:**  
**2026-2027 BUDGET**

Shall the proposed budget of Expenditures of the North Tonawanda City School District for the 2026-2027 school year in the amount of \$84,400,000 and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be and the same hereby is approved and the amount thereof shall be raised by a levy of a tax upon the taxable property of the school district, after first deducting the monies available from State Aid and other sources provided by law.

**PROPOSITION NO. 2:**  
**CAPITAL IMPROVEMENTS PROJECT, 2026**

Shall the following bond resolution of the Board of Education of the City School District of the City of North Tonawanda, Niagara County, New York (the "District") be approved?

A BOND RESOLUTION, DATED APRIL 21, 2026, CLARIFYING AND CONFIRMING ACTION ON MARCH 25, 2026 TAKEN BY THE BOARD OF EDUCATION OF THE CITY SCHOOL DISTRICT OF THE CITY OF NORTH TONAWANDA, NIAGARA COUNTY, NEW YORK (THE "DISTRICT"), AUTHORIZING THE DISTRICT (1) TO UNDERTAKE (SUBJECT TO THE APPROVAL OF THE VOTERS OF THE DISTRICT) A CAPITAL IMPROVEMENTS PROJECT CONSISTING OF THE RECONSTRUCTION AND RENOVATION, IN PART, AND THE CONSTRUCTION OF IMPROVEMENTS AND UPGRADES TO VARIOUS DISTRICT BUILDINGS AND FACILITIES AND THE SITES THEREOF (COLLECTIVELY, THE "PROJECT"), AT AN ESTIMATED MAXIMUM COST OF \$59,900,000; (2) TO EXPEND OR APPLY TOWARD THE PROJECT DURING THE CURRENT FISCAL YEAR OF THE DISTRICT (A) THE ENTIRE BALANCE (WHICH STOOD AT APPROXIMATELY \$10,406,015 AS OF JUNE 30, 2025), PLUS ANY ADDITIONAL INTEREST EARNED, FROM THE DISTRICT'S 2021 CAPITAL IMPROVEMENTS AND TRANSPORTATION RESERVE FUND, AND THEN TO TERMINATE SUCH FUND AND (B) \$1,593,985 FROM THE DISTRICT'S 2025 CAPITAL IMPROVEMENTS AND TRANSPORTATION RESERVE FUND; AND (3) TO ISSUE SERIAL BONDS OF THE DISTRICT IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$47,900,000 TO FINANCE THE BALANCE OF THE COST OF THE PROJECT, AND DELEGATING THE POWER TO ISSUE BOND ANTICIPATION NOTES IN ANTICIPATION OF THE SALE OF SUCH OBLIGATIONS TO THE PRESIDENT OF THE BOARD OF EDUCATION OF THE DISTRICT.

PLEASE TAKE FURTHER NOTICE that an Environmental Assessment Form (along with a clarifying resolution and certain supporting documents) has been completed for all of the anticipated work involved in the Project, which constitutes a Type I action under the State Environmental Quality Review Act ("SEQRA"), a thorough review of the Project's potential environmental impacts has been undertaken, it has been found that the Project will not result in a significant adverse impact on the environment, and a reasoned elaboration of the SEQRA review and findings has been provided in a Negative Declaration.

## Transportation Capital Expenditure

In the 2026-2027 budget year, the district is proposing to purchase three type "C", 65-passenger big buses for the purpose of transporting students as part of home to school and extra-curricular services in addition to three type "A" 30-passenger small buses for the purposes of transporting students as a part of the district's special education program. These vehicles will be replacing vehicles that will be retired from the current district fleet that are aging out. These purchases will be made on the basis of state contract and current market prices which may limit the number of vehicles that are actually able to be purchased via this budget line.

## Candidates for the Board of Education Vote for two (listed by position on ballot)

Jamie Clontz ● Amy Usiak ● Joshua Krebs

There are two position(s) to be filled on the Board. The candidate(s) receiving the largest number of votes shall be elected for a term that shall begin July 1, 2026 and end June 30, 2029.

COMMUNITY



LEADERSHIP

# Voter Qualifications

- U.S. citizen
- 18 years of age or older
- Resident of the district for 30 days prior to vote
- Proof of citizenship, age and residency required

If you have any questions, please contact the District Clerk at  
(716) 807-3500.

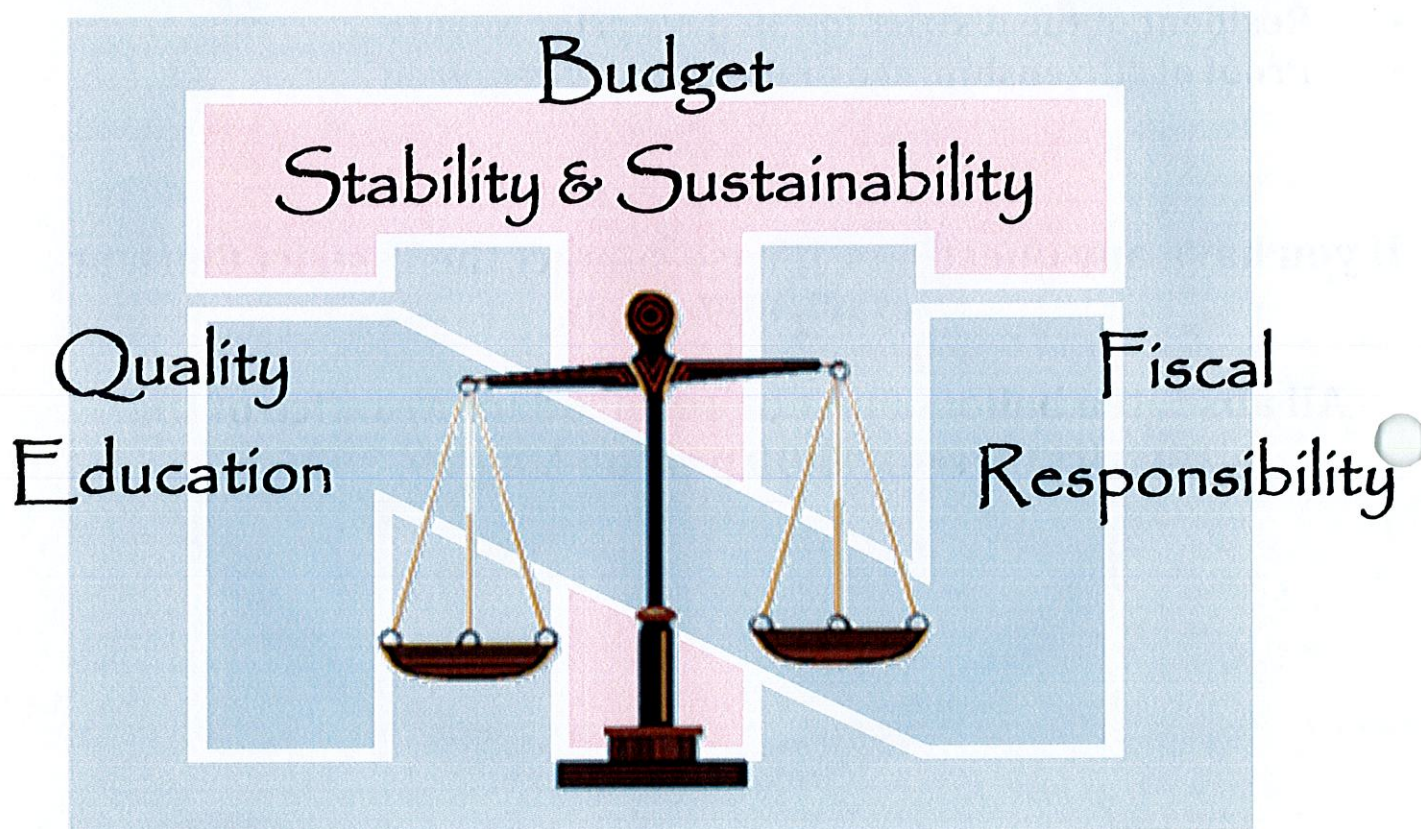
All absentee ballots must be received in the office of the  
District Clerk by 5:00 p.m. on May 19, 2026.



**Note:** You do not have to register if you are already registered with the Niagara County Board of Elections or have voted in the past four years.

# The 2026-27 Budget: A Snapshot

The Board of Education adopted an expenditure plan of **\$84,400,000** for the **2026-2027** school year at its **April 21<sup>st</sup>, 2026** meeting. This represents a budget-to-budget **increase of 1.69%** with a projected tax levy and tax rate increase of **2.499%**, a rate that is **BELOW** the limit (2.511%) allowed by the tax cap legislation. The Board believes that this budget carries forward quality programs for students in a fiscally responsible manner.



## The 2026-2027 Budget:

- Increases spending by \$1,400,000 (1.69%) compared to the 2025-2026 budget.
- Uses \$5,313,712 of appropriated fund balance and reserves to preserve program and offset taxes. This figures was increased by \$514,206 compared to the 2025-2026 budget.
- Has a tax levy increase (2.499%) **below** the limit (2.511%) allowed by the tax cap legislation.
- Keeps class sizes similar to 2025-2026 levels consistent with year over year cohort fluctuations.
- Maintains all educational programming for students despite overall reductions in state aid.
- Prepares the District for continued 5-year strategic plan implementation, focusing on social/emotional practices and increased student sense of belonging.
- Continues the implementation of multiple pathways recommended by the New York State Blue Ribbon Commission to graduation and the alternative school programs.

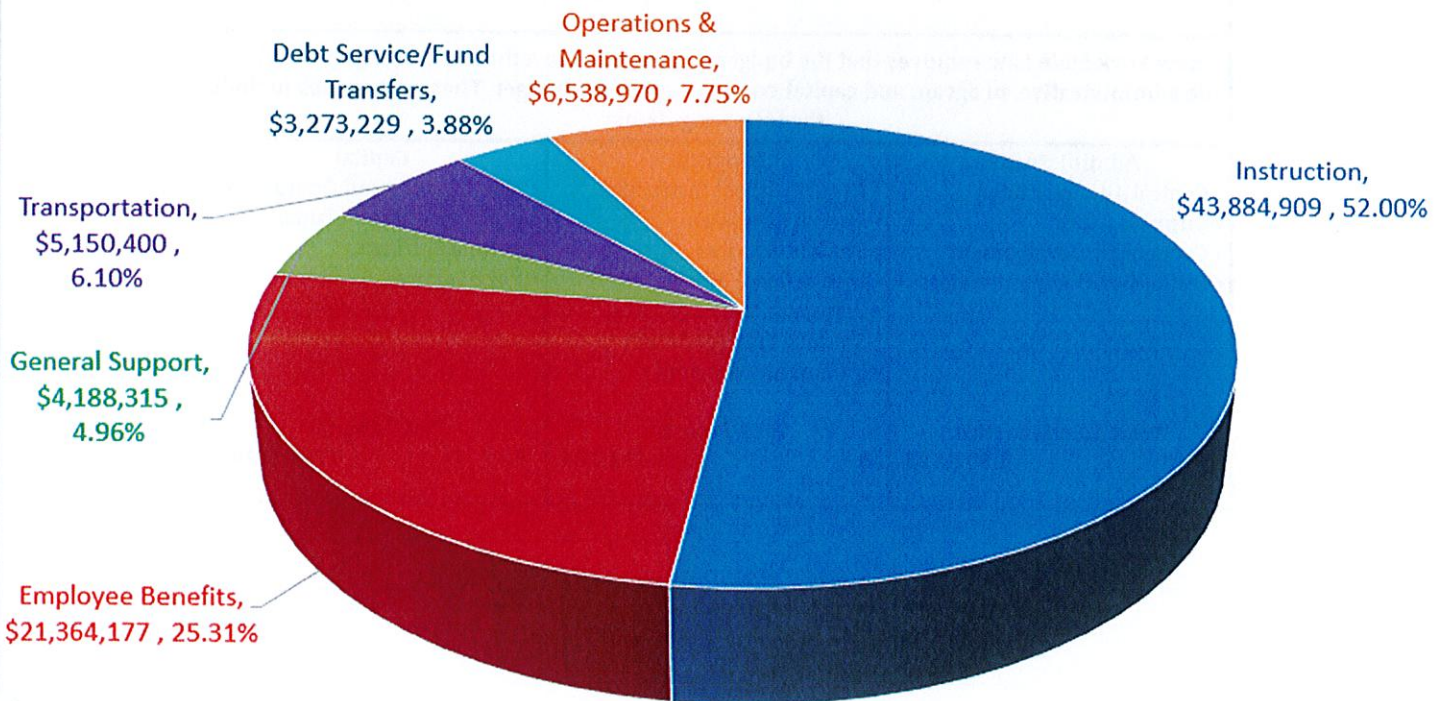
# Proposed Budget Summary

## Year over Year Adjustments

	2025-2026	2026-2027	Net Change
Instruction	\$ 42,609,391.00	\$ 43,884,909.00	\$ 1,275,518.00
Employee Benefits	\$ 20,537,224.00	\$ 21,364,177.00	\$ 826,953.00
General Support	\$ 3,902,976.00	\$ 4,188,315.00	\$ 285,339.00
Transportation	\$ 5,203,000.00	\$ 5,150,400.00	\$ (52,600.00)
Debt Service/Fund Transfers	\$ 4,580,629.00	\$ 3,273,229.00	\$ (1,307,400.00)
Operations & Maintenance	\$ 6,166,780.00	\$ 6,538,970.00	\$ 372,190.00
Total Budget	\$ 83,000,000.00	\$ 84,400,000.00	\$ 1,400,000.00

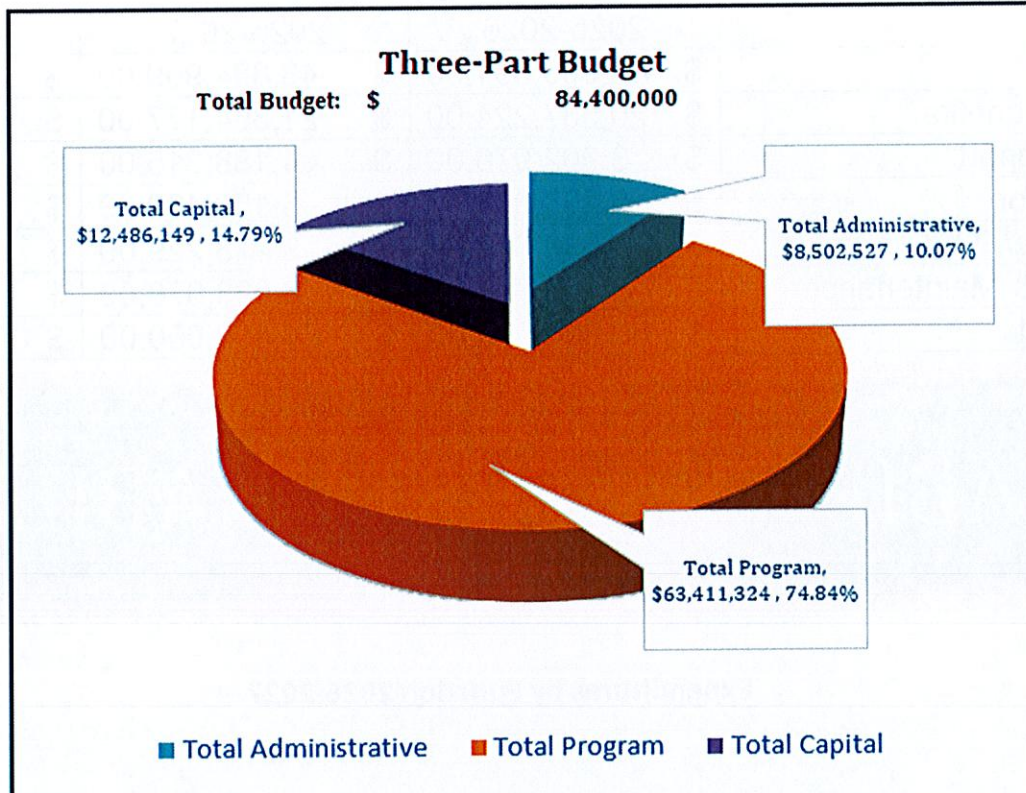
# STABILITY & SUSTAINABILITY

## Expenditures by Function 2026-2027



# Three-Part Budget

Total Budget: \$84,400,000




New York State Law requires that the budget be presented in a three-part format detailing the administrative, program and capital components of the budget. These categories include the following items:

Administrative	Program	Capital
<ul style="list-style-type: none"> <li>• Central Administration</li> <li>• Business Office</li> <li>• Curriculum Development</li> <li>• Instructional Administrators</li> </ul>	<ul style="list-style-type: none"> <li>• Regular School Instruction</li> <li>• Special Education</li> <li>• Student Services</li> <li>• Instructional Media</li> <li>• Extracurricular Activities</li> <li>• Student Transportation</li> <li>• Community Services</li> </ul>	<ul style="list-style-type: none"> <li>• Maintenance and Operations</li> <li>• Judgements and Claims</li> <li>• Refunds of Taxes</li> <li>• Debt Service</li> </ul>
<p>Total Administrative \$ 8,502,527</p>	<p>Total Program \$ 63,411,324</p>	<p>Total Capital \$ 12,486,149</p>

## Three-Part Budget: 2026-2027


Summary of Expenditures	2025-2026 Budget	2026-2027 Proposed
<b>Administrative</b>		
Account		
Function		
1010 BOARD OF EDUCATION	\$ 160,617	\$ 123,000
1040 DISTRICT CLERK	\$ 6,000	\$ 6,250
1060 DISTRICT MEETING	\$ 20,500	\$ 8,000
1240 CHIEF SCHOOL ADMINISTRATOR	\$ 317,875	\$ 319,250
1310 BUSINESS ADMINISTRATION	\$ 355,313	\$ 379,448
1320 AUDITING	\$ 50,250	\$ 50,250
1325 TREASURER	\$ 72,750	\$ 78,750
1330 TAX COLLECTOR	\$ 15,000	\$ 15,000
1345 PURCHASING	\$ 60,630	\$ 71,270
1380 FISCAL AGENT FEE	\$ 5,000	\$ 5,000
1420 LEGAL	\$ 157,109	\$ 120,000
1430 HUMAN RESOURCES	\$ 391,103	\$ 423,908
1460 RECORDS MANAGEMENT	\$ 127,000	\$ 134,500
1480 PUBLIC INFORMATION & SERVICES	\$ 39,822	\$ 70,000
1622 SECURITY	\$ 244,750	\$ 250,750
1670 CENTRAL PRINTING & MAILING	\$ 89,000	\$ 89,000
1680 CENTRAL DATA PROCESSING	\$ 969,350	\$ 1,051,371
1910 UNALLOCATED INSURANCE	\$ 321,000	\$ 405,000
1920 SCHOOL ASSOCIATION DUES	\$ 20,000	\$ 32,500
1981 BOCES ADMINISTRATIVE COSTS	\$ 449,906	\$ 525,068
2010 CURRICULUM DEVEL & SUPERVISION	\$ 433,050	\$ 286,890
2020 SUPERVISION-REGULAR SCHOOL	\$ 1,893,850	\$ 2,191,000
9000s BENEFITS	\$ 1,683,435	\$ 1,866,322
<b>Total Administrative</b>	<b>\$ 7,883,311</b>	<b>\$ 8,502,527</b>


### ADMINISTRATION



**Board of Education**


- District Clerk
- Election
- Legal Notices
- Training






**Administrative Staff**

- Superintendent
- Finance
- Human Resources
- Special Education
- Instructional Admin



**Administration of Benefits**



**Special Items**


- Insurance
- Legal
- BOCES Admin

**Central Services**

- Printing
- Equipment
- Supplies and Materials

## NORTH TONAWANDA

# PRIDE



# Administrative Function Definitions

## 1010 Board of Education

Expenses related to the Board of Education, including membership in the New York State School Board Associations and the costs incurred by board member attendance at local, state, and national conferences. The supply category covers the supplies necessary to carry out the Board of Education's business, such as district meeting supplies, minute book binders, board mail-out costs, and associated office expenses.

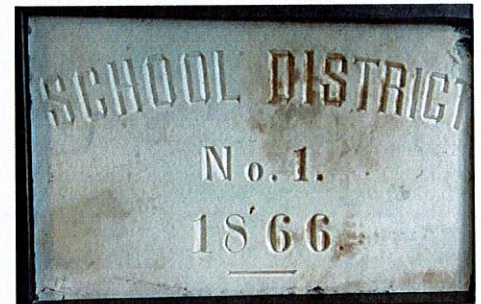
**Please note: Your school board members are not paid for their time or services.**

## 1040 District Clerk

This portion of the budget covers expenses for the functions of the District Clerk's office including legal notices and advertising.

## 1060 District Meeting

This portion of the budget covers advertising and election staff as well as the supplies needed for the annual meeting.



## 1240 Chief School Administrator

The Chief School Administrator includes salaries for the Superintendent and support staff as well as supplies, materials, and contractual expenses associated with the operation of this office. Other expenses include dues, workshops, conferences, equipment repair, law books and subscriptions.

## 1310 Business Administration

The business office conducts the financial affairs of the district including budgeting, banking, and investing. Included are the salaries of the Assistant Superintendent of Administrative Operations, accounting, purchasing, and payroll staff. Contractual expenses cover administrative legal services, legal notices, workshops, conferences, related purchasing expenditures, and maintenance agreements for office equipment. Supplies include computer supplies, purchasing systems, accounting systems, forms, operations software, and other miscellaneous costs. The District subscribes to the State Aid Planning Service through BOCES.

## 1320 Auditing

The District is required to obtain annual independent audits for its financial statements as well as for its control procedures. The expenses for these audits as well as the independent claims auditor are budgeted in this functional area.

## 1325 Treasurer

Includes costs related to supplies and materials related to forms used for banking services.

## 1330 Tax Collection

Annual school taxes are collected by the City of North Tonawanda on behalf of the District. The contracted expense for this service is budgeted in this area.

## 1345 Purchasing

Includes costs related to supplies and materials related to bidding, procurement, and systems for

the procurement of goods on cooperative or state bids contracts.

**1380 Fiscal Agent Fee**

Contractual costs for professional services and legal assistance on issuances of debt and the filing of reports with the state and federal governments.

**1420 Legal Services**

This budget function covers expenses associated with legal expenses relating to the management of the District.

**1430 Human Resources**

This section covers salaries and related expenses for the Director of Human Resources and the support staff. This budget also includes management and scheduling for substitute staff. Contract negotiations and administration of all personnel matters reside in this department. It also includes the administration of the Flexible Benefit Plan.

**1460 Records Management**

This section covers salaries and related expenses for the Director of Data Security, Information Technology, and Chief Information Officer.

**1480 Public Information and Services**

This budget line has been for various public relations expenses including but not limited to various mailings to the community including periodic newsletters and website management services.

**1622 Security**

This budget line has been for dedicated non-SRO armed security guards throughout the district's educational buildings.

**1670 Central Printing & Mailing**

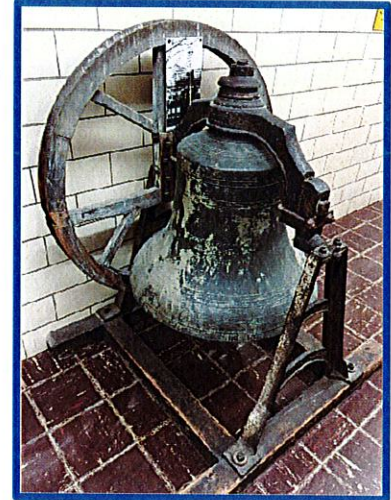
This section includes the costs of paper, postage, in-house printing services, and the central copier contracts. In addition to providing staff, teachers, and students with copy and laminating services, considerable savings are realized through producing in-house forms, stationery, report cards, handbooks, and directories. The salary of the district inter-building messenger is also included in this code.

**1680 Central Data Processing**

Costs of maintaining central computer equipment, programs, and services are budgeted here. Included are the programs for district-wide systems, grade reporting, employee attendance, student attendance, and student scheduling. The Wide Area Network management is covered in this portion of the budget. Network maintenance and support is also included in this budget line.

**1900 Special Items (1910, 1920, 1981)**

This category groups individual items which are not allocated elsewhere in the general support section. Property and liability insurance, BOCES administration and BOCES capital project costs are included here. Each school district in BOCES pays a proportionate share of all of the costs of



operation: salaries, rents, building construction, maintenance, supplies, etc.

**2010 Curriculum Development & Supervision**

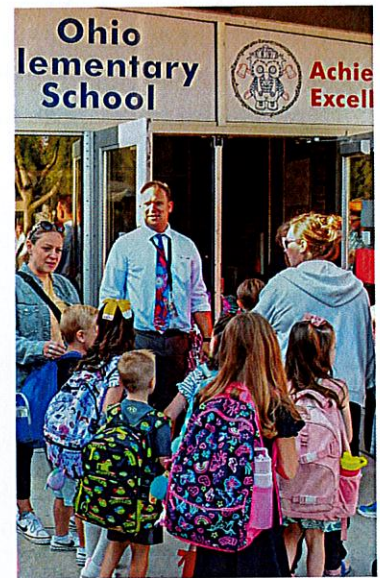
Curriculum development provides services for developing, creating, and updating the curriculum programs that are the backbone of the educational process. Salaries and expenses associated with the position of Director of Curriculum, Instruction, and Assessment and related support staff.

**2020 Supervision – Regular Schools**

The costs identified here include the salaries and related expenses of the school principals, assistant principals, Executive Director for Educational Services, and school office personnel. Also included are costs associated with office equipment and maintenance, contractual expenses, and supplies.

**9900 Employee Benefits**

The second largest area of expenditure for the district is employee benefits. This area includes mandated retirement, social security, unemployment insurance, as well as various life, medical and dental insurance programs as negotiated with the various bargaining units in the district.



## Three-Part Budget: 2026-2027

Summary of Expenditures		2025-2026 Budget	2026-2027 Proposed
Program			
Account			
Function			
1420	LEGAL	\$ 25,000	\$ 25,000
2070	INSERVICE TRAINING-INSTRUCTION	\$ 344,181	\$ 300,654
2110	TEACHING-REGULAR SCHOOL	\$ 20,064,155	\$ 19,801,450
2250	PROGRAMS-STUDENTS W/ DISABIL	\$ 11,604,692	\$ 12,486,240
2259	PROGRAM FOR ENGLISH LANGUAGE LEARNERS	\$ 423,000	\$ 450,500
2280	OCCUPATIONAL EDUCATION	\$ 1,664,745	\$ 1,862,000
2330	TEACHING-SPECIAL SCHOOLS	\$ 155,479	\$ 171,027
2610	SCHOOL LIBRARY & AUDIOVISUAL	\$ 386,217	\$ 361,820
2630	COMPUTER ASSISTED INSTRUCTION	\$ 1,699,000	\$ 1,731,500
2805	ATTENDANCE-REGULAR SCHOOL	\$ 100,000	\$ 100,000
2810	GUIDANCE-REGULAR SCHOOL	\$ 1,012,750	\$ 1,041,750
2815	HEALTH SERVICES-REGULAR SCHOOL	\$ 715,489	\$ 776,543
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	\$ 388,500	\$ 422,500
2825	SOCIAL WORK SRVC-REG SCHOOL	\$ 659,000	\$ 693,500
2830	PUPIL PERSONNEL SERVICES	\$ -	\$ 155,000
2850	CO-CURRICULAR ACTIV-REG SCHL	\$ 167,500	\$ 165,000
2855	INTERSCHOL ATHLETICS-REG SCHL	\$ 897,783	\$ 887,535
5510	DISTRICT TRANSPORTATION	\$ 2,925,500	\$ 3,002,400
5530	GARAGE	\$ 272,500	\$ 281,250
5540	CONTRACT TRANSPORTATION	\$ 1,250,000	\$ 950,000
5550	PUBLIC TRANSPORTATION	\$ 5,000	\$ 5,000
9901	TRANSFER OTHER FUNDS	\$ 125,000	\$ 160,000
9900s	BENEFITS	\$ 17,236,768	\$ 17,580,655
<b>Total Program</b>		<b>\$ 62,122,259</b>	<b>\$ 63,411,324</b>

### PROGRAM



**Student Program Needs**

- Supplies and Materials
- Technology
- Equipment
- Teachers Training



**Special Items**

- SWD summer
- Transportation



**Instructional Staff**

- Classroom
- SWD
- Occupational
- Library
- Guidance
- Health
- Psychological
- Social Work
- Athletics
- Co-Curricular




# Program Function Definitions

## **1420 Legal Services**

This budget function covers expenses associated with legal expenses relating to the management of the District.

## **2070 Inservice Training**

Opportunities for both instructional and non- instructional personnel are provided through Staff Development Specialists, In-District personnel and BOCES. Included are the salaries of teacher substitutes for in-service training, workshop pay, and other costs associated with this function. Because BOCES programs are provided on a shared basis, the district receives a partial State Aid Reimbursement on these expenditures.

## **2110 Teaching – Regular Schools**

The costs in this category include the salaries of regular K-12 teachers, teacher substitutes, classroom aides, and monitors as well as all supplies, textbooks, and equipment associated with the operations of the instructional program in all buildings. Also included are field trip expenses, contracts for maintenance of equipment, and BOCES shared services.

Salary codes reflect negotiated salary increases along with funding for remediation efforts, academic intervention services, and additional classroom technology improvements. The projected cost for charter school students is also in this section.



Other expense items are repair of equipment, graduation costs, travel costs, office supplies, paper supplies, and other office-related expenses. The appropriation for textbooks is fully reimbursed through the state in the following fiscal year.

## **2250 Programs for Students with Disabilities**

The programs in this category provide for students with special learning needs. Costs include the salaries for the special education administration, teachers, and aides. Also included are funds for BOCES services, supplies, and contractual expenses. The services provided through BOCES include special education classroom instruction.

## **2259 Programs for English Language Learners**

The programs in this category provide for students with ELL needs. Costs include the salaries for the teachers and aides. Also included are funds for BOCES services, supplies, and contractual expenses.

## **2280 Occupational Education**

This area of teaching provides students with an opportunity to receive in-house education in business, home and careers, and technology. Students may also attend BOCES classes where a wide variety of job-training opportunities are provided. Salaries and classroom expenses are included.

## **2330 Teaching – Special Schools**

Salaries for community education instructors and summer school programs are budgeted in this area, as well as amounts for advertising and supplies. Many program costs are offset by tuition fees. Also included in this area are classroom expenses for all summer school programs.

**2610 School Library and Audiovisual**

Included in this area are the salaries for library media specialists, clerks, and technicians. Equipment repair, library software, and travel expenses are also included. A portion of the expenses for library books is reimbursed by the state as library material aid.

**2630 Computer Aided Instruction**

The proposed expenditures in this area provide equipment, hardware, software, and supplies related to instructional computer usage. The State provides financial assistance toward the purchase of hardware and software. This category of expenses also reflects the costs associated with computer hardware purchased through BOCES.

**2805 Attendance**

Expenses related to the attendance office are budgeted in this line.

**2810 Guidance**

Guidance salaries and related operating expenses are budgeted in this category. Services provided through BOCES also are included.

**2815 Health Services**

Salaries for health service employees as well as contracts for health services for students are included in this category. Equipment and supplies are also included in this budget area. The school district is legally obligated to provide health services for children residing in the district while attending schools outside the district.

**2820 Psychological Services**

Included in this area are the salaries of the district psychologists as well as supplies and various expenses.

**2825 Social Work Services**

Salaries for district social workers are budgeted here.

**2830 Pupil Personnel Services**

Pupil Personnel Services provides leadership and coordination of programs that support the overall well-being, health, and academic success of students. This function includes oversight of student support services such as the Universal Pre-Kindergarten (UPK) program, McKinney-Vento Homeless Liaison responsibilities, English Language Learner screenings, student health services, and the district's guidance and counseling programs. The position also supports the application, administration, and coordination of various grants that fund student support initiatives. Salaries and related expenses associated with these student support and coordination activities are included in this function.

**2850 Co-Curricular Activities**

In this area, salaries are provided for school club programs, athletic supervision and intramural athletics. Also included are costs for equipment, officials, and supplies.

**2855 Interscholastic Athletics**



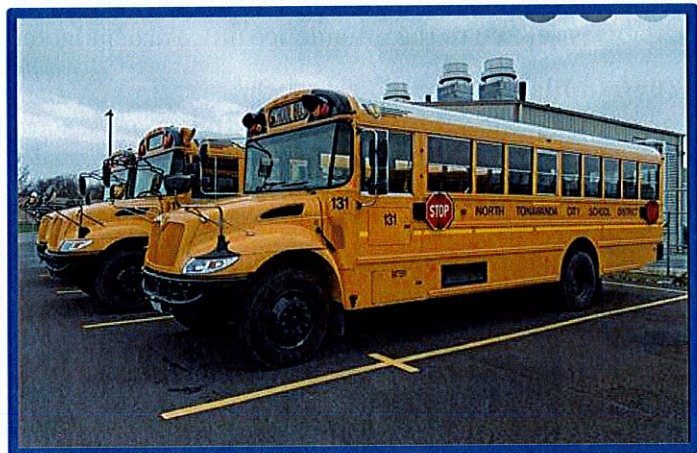
Our athletic program includes a variety of sports for boys and girls in grades 7-12. The school district is a member of the Niagara Frontier League and Section 6 of the New York State Public High School Athletic Association. The budget also reflects officials' fees, supervision, supply costs, coaches' salaries, and equipment costs. Proposed program costs provide for sports activities both at home and while visiting other districts. Included are salaries of coaches, assistant coaches and trainers that are paid by contract.

### **5510 Transportation Services**

This category provides funding to transport students under district policy and mandated State Education Department regulations. The District provides transportation for students in grades K-6 who live more than 0.75 miles from their school. In middle school, grades 7-8, the District will provide transportation for students who live more than 1.67 miles from their school.

Transportation will be provided for all high school students living more than 1.67 miles from their school.

This category also provides transportation services for students with disabilities and students attending a non-public school within a 15-mile limit. The district transports to over eighty school buildings in Erie and Niagara Counties. The secondary transportation limits regarding the 1.67 walking radius is a pilot policy reduction of 2.0 miles previously implemented for the 2026-2027 school year. Salaries and wages of drivers, bus attendants, administrative staff are included in this category. Insurance for buses, as well as parts, tires, repairs, and fuel are also included as part of this budget. The operating costs associated with the transportation facility are located in this category. The costs associated with athletic trips and field trips are included in this budget line.



### **5530 Garage Building**

Expenses for the bus garage building are budgeted in this area including salaries for mechanics.

### **5540 Contract Transportation**

This budget area covers expenses associated with transporting some students to sites through a private transportation company.

### **5550 Public Transportation**

This budget area covers expenses associated with transporting some non-public students to their schools on NFTA buses.

### **9900 Employee Benefits**

The second largest area of expenditure for the district is employee benefits. This area includes mandated retirement, social security, unemployment insurance, as well as various life, medical and dental insurance programs as negotiated with the various bargaining units in the district.

## Three-Part Budget: 2026-2027

### Summary of Expenditures

2025-2026  
Budget

2026-2027  
Proposed

### Capital

Account

Function

1620	OPERATION OF PLANT	\$ 4,468,780	\$ 4,448,970
1621	MAINTENANCE OF PLANT	\$ 1,698,000	\$ 2,090,000
1930	JUDGMENTS & CLAIMS	\$ 2,500	\$ 2,500
1964	REFUND ON REAL PROPERTY TAXES	\$ 2,500	\$ 2,500
5510	DISTRICT BUS PURCHASES	\$ 750,000	\$ 911,750
9711	DEBT SERVICE - SERIAL BONDS	\$ 3,912,350	\$ 2,569,950
9731	DEBT SERVICE - BANS	\$ -	\$ -
9789	DEBT SERVICE - OTHER	\$ 443,279	\$ 443,279
9950	TRANSFER TO CAPITAL	\$ 100,000	\$ 100,000
9900s	BENEFITS	\$ 1,617,021	\$ 1,917,200
<b>Total Capital</b>		<b>\$ 12,994,430</b>	<b>\$ 12,486,149</b>

# CAPITAL



### Operations of Plant

- Utilities
- Equipment
- Supplies and Materials
- Training



### Special Items

- 100k Project
- Transportation



### Facilities Staff

- Director's Office
- Maintenance
- Custodial
- Grounds

# Capital Function Definitions

## **1620 Operation of Plant**

The budget in this section is associated with the operations of the District's school buildings. Salaries for building custodians and cleaners are included. Within this category are the costs for utilities, water and sewer, telephone, and refuse removal. The district participates in a BOCES consortium that cooperatively bids the purchase of natural gas. Substantial fuel cost savings are realized through this cooperative effort. Materials and supplies include items such as paper products, trash can liners, equipment parts, and cleaning supplies. Many of these items are competitively bid to ensure the best possible price.

## **1621 Maintenance of Plant**

Maintenance expenses include salaries for maintenance personnel, tradesmen, maintenance agreements, asbestos management, chemicals for the swimming pools, electrical, HVAC, and plumbing repairs.

## **1900 Special Items (1930, 1964)**

Judgements and claims including tax refund costs are budgeted in this line.

## **5510 Transportation Services**

Under the capital function, this code includes the purchase of school buses which are aidable purchases by NYSED over the period of five school years.

## **9700 Debt Service (9711, 9731, 9789)**

This item currently represents the total principal and interest payments which will be paid during the next fiscal year for projects that were previously approved by the voters of the district.

## **9950 Interfund Transfers and Other**

Transfers to Capital Fund reflects funds that can be used for small capital projects which will generate increased state aid for eligible items. The transfer to the Special Aid Fund represents the District's share of various costs for our students at State supported schools as well as for summer programs for students with disabilities. Each year, the District also plans a small \$100,000 Capital Outlay Exception Project. The anticipated project for the 2026-2027 school year will focus on playground enhancements at Drake Elementary School.

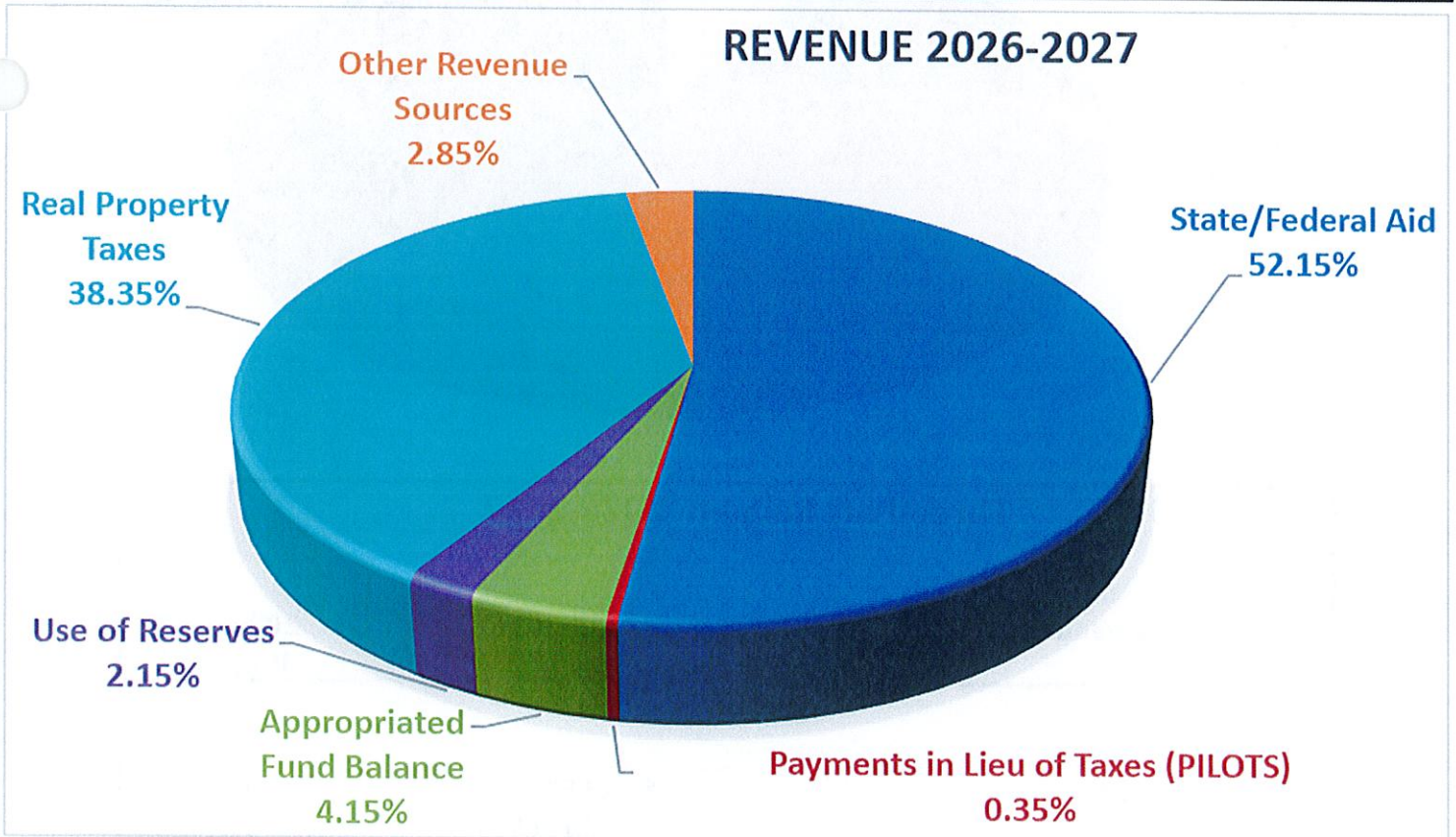
## **9900 Employee Benefits**

The second largest area of expenditure for the district is employee benefits. This area includes mandated retirement, social security, unemployment insurance, as well as various life, medical and dental insurance programs as negotiated with the various bargaining units in the district.

# 2026-2027 Revenue Budget

## Three-Part Budget: 2026-2027

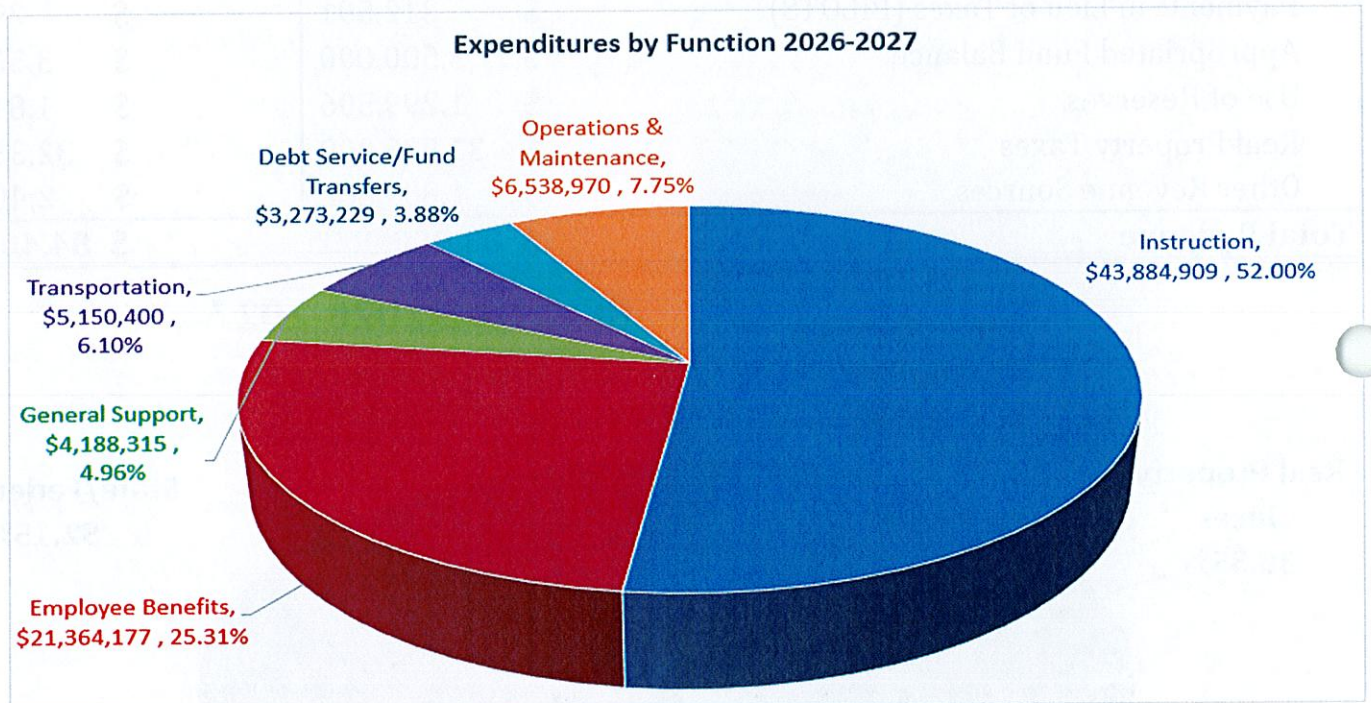
Summary of Revenues	2025-2026 Budget	2026-2027 Proposed
<b>Revenues</b>		
State/Federal Aid	\$ 44,503,541	\$ 44,025,928
Payments in Lieu of Taxes (PILOTS)	\$ 312,591	\$ 293,000
Appropriated Fund Balance	\$ 3,500,000	\$ 3,500,000
Use of Reserves	\$ 1,299,506	\$ 1,813,712
Real Property Taxes	\$ 31,575,000	\$ 32,365,000
Other Revenue Sources	\$ 1,809,362	\$ 2,402,360
<b>Total Revenue</b>	<b>\$ 83,000,000</b>	<b>\$ 84,400,000</b>



# Tax Levy and Tax Rate

The tax levy is projected to increase by **2.499%** for **2026-2027**. This is **BELOW** the district's calculated State Tax Levy Limit (Tax Cap). The actual tax rate for each individual household is calculated using the district's total assessed property values which have not been finalized as of yet. The tax rate is projected to be **\$24.54 per thousand**, a **\$0.60 increase** over 2025-2026. A house that has an assessed value of \$100,000 is projected to pay approximately **\$59.62** more in 2026-2027.

## 2026-2027 Proposed Expenditure Budget by Function: \$84,400,000



<b>Three-Part Budget: 2026-2027</b>		
Summary of Revenues	2025-2026 Budget	2026-2027 Proposed
<b>Revenues</b>		
State/Federal Aid	\$ 44,503,541	\$ 44,025,928
Other Income	\$ 2,121,953	\$ 2,695,360
Reserves/Fund Balance	\$ 4,799,506	\$ 5,313,712
Real Property Taxes	\$ 31,575,000	\$ 32,365,000
<b>Total Revenue</b>	<b>\$ 83,000,000</b>	<b>\$ 84,400,000</b>

# REQUIRED COMPENSATION INFORMATION

## CHAPTER 474, LAWS OF 1996

Form Due May 12, 2026

2026-2027 Salary Threshold = \$179,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2026-2027.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

*The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.*

Report Estimated Salaries in the Budget for the 2026-2027 School Year

Sections 1608 and 1716 of the Education Law  
(Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	215,841	70,379	
	Please list the district or districts with which you will be sharing a superintendent (if applicable):			
	Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
2.	EXECUTIVE DIRECTOR FOR EDUCATIONAL SERVICE	184,479	44,773	
3.	ASSISTANT SUPERINTENDENT FOR ADMIN SERVICE	151,037	58,362	

Other Supervisory and Administrative Employees Scheduled to Receive \$179,000 or More in Salary

71.	HIGH SCHOOL PRINCIPAL	182,501		
-----	-----------------------	---------	--	--

# North Tonawanda City School District

## Tax Levy Calculation - OSC

### Summary

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2026	\$31,575,000
✓	Tax Cap Reserve Offset from FYE 2025 Used to Reduce FYE 2026 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2026	---
✓	Tax Base Growth Factor	1.0052
✓	PILOTs Receivable FYE 2026	\$312,951
✓	Tort Exclusion Amount Claimed in FYE 2026	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$923,832
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2027	\$293,000
✓	Available Carryover from FYE 2026	---
<b>Tax Levy Limit Before Adjustments/Exclusions</b>		<b>\$31,457,875</b>
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2027	\$909,969
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
<b>Total Exclusions</b>		<b>\$909,969</b>
<b>Your FYE 2027 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>		<b>\$32,367,844</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2027 Levy	---
✓	FYE 2027 Proposed Levy, Net of Reserve	\$32,365,000
<b>Difference Between Tax Levy Limit and Proposed Levy</b>		<b>\$2,844</b>
✓	Do you plan to override the Tax Cap for FYE 2027 ?	No

# North Tonawanda City School District

## Property Tax Report Card – SED

Form Preparer Name:  
Preparer's Telephone Number:

DR. JOSHUA R. JANESE

716.807.3511

Shaded Fields Will Calculate	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	83,000,000	84,400,000	1.69 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	31,575,000	32,365,000	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	31,575,000	32,365,000	2.50 %
F. Permissible Exclusions to the School Tax Levy Limit	923,832	909,696	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	30,660,137	31,457,875	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	30,651,168	31,455,304	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	8,969	2,571	
Public School Enrollment	3,150	3,197	1.49 %
Consumer Price Index			2.63 %

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year (Limit 200 Characters)**
Capital + (add) - (delete)	CAPITAL RESERVE (2025)	For the cost of any object or purpose for which bonds may be issued.	3,225,000	3,225,000	Up to \$1,593,985 may be used to support the first phase of the 2026 Capital Improvement Project if approved by the community voters as presented.
Capital + (add) - (delete)	CAPITAL RESERVE (2019)	For the cost of any object or purpose for which bonds may be issued.	354,740	354,740	The district budget for the 2026-2027 school year does not include a proposition for the voters to consider using funds from this reserve.
Capital + (add) - (delete)	CAPITAL RESERVE (2021)	For the cost of any object or purpose for which bonds may be issued.	10,406,015	10,406,015	Up to \$10,406,015 may be used to support the first phase of the 2026 Capital Improvement Project if approved by the community voters as presented.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKER'S COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	2,099,056	2,099,056	Up to \$350,000 to offset expenses consistent with its legally created purpose. Uncertainty with state and federal funding may result in needing to utilize additional reserves.
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	182,694	182,694	Up to \$7,712 to offset expenses consistent with its legally created purpose. Uncertainty with state and federal funding may result in needing to utilize additional reserves.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	2,447,039	2,197,039	\$134,000 to offset expenses consistent with its legally created purpose.

Insurance	LIABILITY AND CASUALTY INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	1,361,593	1,361,593	The district does not anticipate the need to utilize this reserve during the 2026-2027 fiscal school year.
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBALR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	2,581,700	2,032,300	Up to \$122,000 to offset expenses consistent with its legally created purpose.
Retirement Contribution	EMPLOYEES' RETIREMENT SYSTEM RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	2,715,333	2,715,333	\$750,000 to offset expenses consistent with its legally created purpose. Uncertainty with state and federal funding may result in needing to utilize additional reserves.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add) - (delete)	TEACHERS' RETIREMENT SYSTEM RESERVE	For employer retirement contributions to the Teachers' Retirement System	2,158,589	2,158,589	\$450,000 to offset expenses consistent with its legally created purpose. Uncertainty with state and federal funding may result in needing to utilize additional reserves.
Single Other Reserve + (add) - (delete)	PREPAID LIFE INSURANCE	Reserve for prepaid life insurance	45,742	45,742	The district does not anticipated needing to utilize this reserve to pay expenses consistent with its legal purpose.

# North Tonawanda City School District

## Exemption Impact Report – NYS RPT

NYS - Real Property System  
 County of Niagara  
 City of North Tonawanda  
 SWIS Code - 291200

Assessor's Report - 2026 - Current Year File  
 Exemption Summary

RPS220/V04/L001

Exemption Code	Exemption Name	Exemption Count	Land Assessed Value	Total Assessed Value	Exemption Amounts			
					County	City/Town	School	Village
12100	NYS	20	780,900	1,689,800	1,689,800	1,689,800	1,689,800	0
12350	NYS+P AUTH	7	120,000	120,000	120,000	120,000	120,000	0
13100	COUNTY LIM	13	166,600	171,000	171,000	171,000	171,000	0
13350	CITY	159	7,610,144	42,130,744	42,130,744	42,130,744	42,130,744	0
13442	City O/S Wtr/Swr C	2	17,800	2,000,000	2,000,000	0	0	0
13500	TOWN	2	2,600	2,600	2,600	2,600	2,600	0
13800	C4 SCHOOL	13	3,644,000	39,144,200	39,144,200	39,144,200	39,144,200	0
14100	US	2	46,200	445,000	445,000	445,000	445,000	0
18020	MUNICI	20	1,816,100	41,425,400	41,425,400	41,425,400	41,425,400	0
21600	RELIG RES	2	47,800	235,000	235,000	235,000	235,000	0
25110	RELIG CORP	49	2,476,700	23,465,700	23,465,700	23,465,700	23,465,700	0
25130	NONPROFIT	5	233,100	1,762,900	1,762,900	1,762,900	1,762,900	0
25210	HOSPITAL P	3	387,200	22,333,000	22,333,000	22,333,000	22,333,000	0
25230	MENTL/MORA	14	505,200	3,726,300	3,726,300	3,726,300	3,726,300	0
25300	NONPROFIT	23	612,500	2,958,000	2,958,000	2,958,000	2,958,000	0
26100	VETORG CTS	1	66,700	363,000	363,000	363,000	363,000	0
26250	HISTORICAL	3	67,800	243,500	243,500	243,500	243,500	0
26400	VOL FIRE	9	733,000	1,533,500	1,533,500	1,533,500	1,533,500	0
28120	HOU DEV PR	1	101,700	3,333,000	3,333,000	3,333,000	3,333,000	0
38260	HOU DV PUB	1	479,400	6,655,000	6,655,000	6,655,000	6,655,000	0
41101	VETS-EF-CT	9	197,000	861,200	8,450	8,450	0	0
41111	VETS-PR-CT	41	875,000	4,037,900	2,093,535	2,093,535	0	0
41120	VETWAR CTS	680	15,201,100	72,627,600	8,886,795	5,716,585	1,915,230	0
41130	VETCOM CTS	536	11,867,100	59,593,200	11,789,650	7,533,975	2,519,200	0
41140	VETDIS CTS	355	7,860,400	40,545,100	11,828,844	8,510,441	3,222,067	0
41153	CW_10_VET/T	83	1,781,100	8,949,100	0	156,040	0	0
41162	CW_15_VET/C	83	1,781,100	8,949,100	580,931	0	0	0
41172	CW_DISBLD_VET/C	14	267,500	1,318,000	238,315	0	0	0
41173	CW_DISBLD_VET/T	14	267,500	1,318,000	0	107,615	0	0
41300	PARAPLEGIC	4	132,800	734,800	734,800	734,800	734,800	0
41400	CLERGY	11	223,800	1,170,100	16,500	16,500	16,500	0
41800	AGED C/T/S	32	613,000	2,723,900	1,237,375	1,262,804	1,347,850	0
41801	AGED C/T	116	2,129,000	9,712,400	4,555,434	4,614,054	0	0
41802	AGED C	288	5,743,000	26,451,800	9,796,455	0	0	0
41803	AGED T	184	3,582,100	16,710,900	0	4,248,129	0	0
41804	AGED S	66	1,209,100	5,616,900	0	0	1,816,152	0
41834	ENH STAR	2380	50,200,400	239,177,400	0	0	95,996,459	0

Exemption Code	Exemption Name	Exemption Count	Land Assessed Value	Total Assessed Value	Exemption Amounts			
					County	City/Town	School	Village
41854	BAS STAR	2796	59,573,400	291,049,400	0	0	39,423,600	0
41900	DISABLED	12	343,900	1,480,900	197,221	197,221	197,221	0
41931	DISABLE CT	16	256,000	1,107,300	553,650	553,650	0	0
41932	DISABLED C	24	452,300	1,954,100	842,676	0	0	0
41933	DISABLED T	17	337,100	1,410,900	0	408,165	0	0
44113	1ST TIME NEW CONS	14	245,000	1,313,800	0	435,040	0	0
44212	HOMEIMPV C	120	2,428,400	12,193,600	817,792	0	0	0
44213	HOMEIMPV	120	2,428,400	12,193,600	0	637,195	0	0
47590	Mix-use Properties outside NYC	1	19,400	2,300,000	2,280,600	2,280,600	2,280,600	0
47610	BIE C/T/S	38	1,964,100	14,764,000	1,933,490	1,933,490	1,933,490	0
48670	RDV HS CTS	1	85,400	791,000	791,000	791,000	791,000	0
49530	IND WASTE	1	244,400	600,000	381,000	381,000	381,000	0
Total Exemptions Exclusive Of System Exemptions:		8,404	192,224,244	1,035,393,644	253,302,157	234,357,933	344,312,813	0
Total System Exemptions:		0	0	0	0	0	0	0
Totals:		8,404	192,224,244	1,035,393,644	253,302,157	234,357,933	344,312,813	0

**BOARD OF EDUCATION OF THE  
 CITY SCHOOL DISTRICT OF THE  
 CITY OF NORTH TONAWANDA, NEW YORK**

**BOARD MEMBER CANDIDATES  
 2026-2027**

**Jamie Clontz  
 394 Fredericka Street  
 North Tonawanda, NY 14120  
 jamieleeclontz@gmail.com**

**Amy Usiak  
 39 Half Moon Court  
 North Tonawanda, NY 14120  
 amyusiak@gmail.com**

**Joshua Krebs  
 841 Daigler Drive  
 North Tonawanda, NY 14120  
 joshua.krebs@ymail.com**

---

# **NORTH TONAWANDA CITY SCHOOL DISTRICT**



*N.T. Schools - Achieving Excellence*



## **BUDGET STATEMENT Addenda**

*Proposed Budget Appropriation Status Report (2026-2027)*

*Fiscal Transparency Report (2023-2024)*

*District Graduation Rate (As of August 2025)*

*School District Report Card (2024-2025)*

*NT Spirit – Budget Newsletter*

Handwritten text, possibly a title or header, including a circular stamp on the right side.

Handwritten text, possibly a date or a specific reference.

Handwritten text, possibly a paragraph or a list item.

Handwritten text, possibly a section header or a key point.

Handwritten text, possibly a paragraph or a list item.

Handwritten text, possibly a paragraph or a list item.



Account	Description	2026 - 27 Proposed Budget
1010.400	Contractual	* 7,000.00
1010.450	Supplies & Materials	* 1,000.00
1010.490	BOCES	* 115,000.00
1010	BOARD OF EDUCATION	**** 123,000.00
1040.160	Non-certified / non-teaching	* 6,000.00
1040.450	Supplies & Materials	* 250.00
1040	DISTRICT CLERK	**** 6,250.00
1060.400	Contractual	* 7,500.00
1060.450	Supplies & Materials	* 500.00
1060	DISTRICT MEETING	**** 8,000.00
1240.150	Certified	* 205,000.00
1240.160	Non-certified / non-teaching	* 67,000.00
1240.400	Contractual	* 44,750.00
1240.450	Supplies & Materials	* 2,500.00
1240	CHIEF SCHOOL ADMINISTRATOR	**** 319,250.00
1310.150	Certified	* 145,000.00



Account	Description	2026 - 27 Proposed Budget
1310.160	Non-certified / non-teaching *	45,500.00
1310.200	Equipment *	120,564.00
1310.400	Contractual *	8,884.00
1310.450	Supplies & Materials *	2,000.00
1310.490	BOCES *	57,500.00
1310	BUSINESS ADMINISTRATION ****	379,448.00
1320.400	Contractual *	50,000.00
1320.450	Supplies & Materials *	250.00
1320	AUDITING ****	50,250.00
1325.160	Non-certified / non-teaching *	78,500.00
1325.450	Supplies & Materials *	250.00
1325	TREASURER ****	78,750.00
1330.400	Contractual *	15,000.00
1330	TAX COLLECTOR ****	15,000.00
1345.160	Non-certified / non-teaching *	62,500.00
1345.400	Contractual *	5,000.00



Account	Description	2026 - 27 Proposed Budget
1345.450	Supplies & Materials *	500.00
1345.490	BOCES *	3,270.00
1345	PURCHASING ****	71,270.00
1380.400	Contractual *	5,000.00
1380	FISCAL AGENT FEE ****	5,000.00
1420.400	Contractual *	85,000.00
1420.490	BOCES *	60,000.00
1420	LEGAL ****	145,000.00
1430.150	Certified *	152,500.00
1430.160	Non-certified / non-teaching *	230,000.00
1430.400	Contractual *	14,000.00
1430.450	Supplies & Materials *	2,000.00
1430.490	BOCES *	25,408.00
1430	PERSONNEL ****	423,908.00
1460.150	Certified *	130,000.00
1460.400	Contractual *	4,000.00
1460.450	Supplies & Materials *	500.00



Account	Description	2026 - 27 Proposed Budget
1460	RECORDS MANAGEMENT OFFICER	134,500.00
1480.400	Contractual	10,000.00
1480.490	BOCES	60,000.00
1480	PUBLIC INFORMATION & SERVICES	70,000.00
1620.160	Non-certified / non- teaching	2,410,000.00
1620.200	Equipment	442,500.00
1620.400	Contractual	1,238,000.00
1620.450	Supplies & Materials	325,000.00
1620.490	BOCES	33,470.00
1620	OPERATION OF PLANT	4,448,970.00
1621.160	Non-certified / non- teaching	750,000.00
1621.400	Contractual	1,075,000.00
1621.450	Supplies & Materials	265,000.00
1621	MAINTENANCE OF PLANT	2,090,000.00
1622.160	Non-certified / non- teaching	249,750.00



Account	Description	2026 - 27 Proposed Budget
1622.450	Supplies & Materials *	1,000.00
1622	****	250,750.00
1670.400	Contractual *	30,000.00
1670.450	Supplies & Materials *	59,000.00
1670	CENTRAL PRINTING & MAILING ****	89,000.00
1680.490	BOCES *	1,051,371.00
1680	CENTRAL DATA PROCESSING ****	1,051,371.00
1910.400	Contractual *	405,000.00
1910	UNALLOCATED INSURANCE ****	405,000.00
1920.400	Contractual *	32,500.00
1920	SCHOOL ASSOCIATION DUES ****	32,500.00
1930.400	Contractual *	2,500.00
1930	JUDGMENTS & CLAIMS ****	2,500.00
1964.400	Contractual *	2,500.00
1964	REFUND ON REAL PROPERTY TAXES ****	2,500.00
1981.490	BOCES *	525,068.00



Account	Description	2026 - 27 Proposed Budget
1981	BOCES ADMINISTRATIVE **** COSTS	525,068.00
2010.150	Certified *	147,500.00
2010.160	Non-certified / non-teaching *	132,500.00
2010.400	Contractual *	1,750.00
2010.450	Supplies & Materials *	2,500.00
2010.490	BOCES *	2,640.00
2010	CURRICULUM DEVEL & SUPERVISION ****	286,890.00
2020.150	Certified *	1,272,500.00
2020.160	Non-certified / non-teaching *	369,500.00
2020.400	Contractual *	531,600.00
2020.490	BOCES *	17,400.00
2020	SUPERVISION-REGULAR SCHOOL ****	2,191,000.00
2070.150	Certified *	66,000.00
2070.160	Non-certified / non-teaching *	12,500.00
2070.400	Contractual *	25,000.00



Account	Description	2026 - 27 Proposed Budget
2070.450	Supplies & Materials *	2,500.00
2070.490	BOCES *	194,654.00
2070	INSERVICE TRAINING- INSTRUCTION ****	300,654.00
2110.120	Salaries - K-3 *	4,750,000.00
2110.121	Salaries - 4-6 *	3,880,000.00
2110.130	Salaries - 7-12 *	7,701,500.00
2110.140	Substitutes *	1,030,000.00
2110.160	Non-certified / non- teaching *	777,500.00
2110.200	Equipment *	47,500.00
2110.400	Contractual *	85,000.00
2110.450	Supplies & Materials *	285,300.00
2110.471	*	75,000.00
2110.473	*	400,000.00
2110.480	Textbooks *	125,500.00
2110.490	BOCES *	644,150.00
2110	TEACHING-REGULAR SCHOOL ****	19,801,450.00



Account	Description	2026 - 27 Proposed Budget
2250.150	Certified	* 5,412,500.00
2250.160	Non-certified / non-teaching	* 997,500.00
2250.200	Equipment	* 10,000.00
2250.400	Contractual	* 759,250.00
2250.450	Supplies & Materials	* 28,050.00
2250.471		* 100,000.00
2250.472		* 2,700,000.00
2250.473		* 50,000.00
2250.490	BOCES	* 2,428,940.00
2250	PROGRAMS-STUDENTS W/ DISABIL	**** 12,486,240.00
2259.150	Certified	* 450,000.00
2259.450	Supplies & Materials	* 500.00
2259	PROGRAMS FOR ENGLISH LANGUAGE LEARNERS (ELL)	**** 450,500.00
2280.490	BOCES	* 1,862,000.00
2280	OCCUPATIONAL EDUCATION	**** 1,862,000.00
2330.490	BOCES	* 171,026.90



Budgeting Appropriation Status Report For 2026-2027 APPROPRIATION BUDGET (Summary)

Account	Description	2026 - 27 Proposed Budget
2330	TEACHING-SPECIAL SCHOOLS	171,026.90
2610.150	Certified	232,500.00
2610.450	Supplies & Materials	2,750.00
2610.460	Software	21,000.00
2610.490	BOCES	105,570.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	361,820.00
2630.150	Certified	120,000.00
2630.160	Non-certified / non-teaching	187,500.00
2630.220		75,000.00
2630.400	Contractual	6,500.00
2630.450	Supplies & Materials	5,000.00
2630.460	Software	50,000.00
2630.490	BOCES	1,287,500.00
2630	COMPUTERASSISTED INSTRUCTION	1,731,500.00
2805.160	Non-certified / non-teaching	100,000.00



Account	Description	2026 - 27 Proposed Budget
2805	ATTENDANCE-REGULAR SCHOOL *****	100,000.00
2810.150	Certified *	894,000.00
2810.160	Non-certified / non-teaching *	145,000.00
2810.450	Supplies & Materials *	2,750.00
2810	GUIDANCE-REGULAR SCHOOL *****	1,041,750.00
2815.160	Non-certified / non-teaching *	502,500.00
2815.400	Contractual *	195,000.00
2815.450	Supplies & Materials *	10,000.00
2815.490	BOCES *	69,043.00
2815	HEALTH SERVICES-REGULAR SCHOOL *****	776,543.00
2820.150	Certified *	415,000.00
2820.450	Supplies & Materials *	7,500.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL *****	422,500.00
2825.150	Certified *	689,000.00
2825.450	Supplies & Materials *	4,500.00



Account	Description	2026 - 27 Proposed Budget
2825	SOCIAL WORK SRVC- REG SCHOOL	693,500.00
2830.150	Certified *	155,000.00
2830	PUPIL PERSONNEL SRVC-SPEC SCHL ****	155,000.00
2850.150	Certified *	160,000.00
2850.400	Contractual *	5,000.00
2850	CO-CURRICULAR ACTIV- REG SCHL ****	165,000.00
2855.150	Certified *	466,500.00
2855.160	Non-certified / non- teaching *	54,500.00
2855.200	Equipment *	37,500.00
2855.400	Contractual *	201,050.00
2855.450	Supplies & Materials *	100,000.00
2855.490	BOCES *	27,985.00
2855	INTERSCHOLATHLETICS -REG SCHL ****	887,535.00
5510.160	Non-certified / non- teaching *	2,380,000.00
5510.210	* *	911,750.00



Account	Description	2026 - 27 Proposed Budget
5510.400	Contractual	* 307,500.00
5510.450	Supplies & Materials	* 305,000.00
5510.490	BOCES	* 9,900.00
5510	DISTRICT TRANSPORT- MEDICAID	**** 3,914,150.00
5530.160	Non-certified / non- teaching	* 155,000.00
5530.200	Equipment	* 28,750.00
5530.400	Contractual	* 97,500.00
5530	GARAGE BUILDING	**** 281,250.00
5540.400	Contractual	* 950,000.00
5540	CONTRACT TRANSPORT- MEDICAID	**** 950,000.00
5550.400	Contractual	* 5,000.00
5550	PUBLIC TRANSPORTATION	**** 5,000.00
9010.800		* 1,603,657.57
9010	STATE RETIREMENT	**** 1,603,657.57
9020.800		* 2,896,464.45
9020	TEACHERS' RETIREMENT	**** 2,896,464.45



Account	Description	2026 - 27 Proposed Budget
9030.800		* 2,939,055.24
9030	SOCIAL SECURITY	**** 2,939,055.24
9040.800		* 500,000.00
9040	WORKERS' COMPENSATION	**** 500,000.00
9050.800		* 75,000.00
9050	UNEMPLOYMENT INSURANCE	**** 75,000.00
9060.800		* 11,850,000.00
9060	HOSPITAL, MEDICAL & DENTAL INS	**** 11,850,000.00
9089.800		* 1,500,000.00
9089	OTHER	**** 1,500,000.00
9711.600		* 2,285,000.00
9711.700		* 284,950.00
9711		**** 2,569,950.00
9789.600		* 356,480.69
9789.700		* 86,798.15
9789		**** 443,278.84



Account	Description	2026 - 27 Proposed Budget
9901.900	*	160,000.00
9901	TRANSFER TO SPECIAL AID ****	160,000.00
9950.900	*	100,000.00
9950	TRANSFER TO CAPITAL ****	100,000.00
Grand Totals:		84,400,000.00

# NORTH TONAWANDA CITY SD

2023-24 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

## Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT	THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION
3,136	N/A	\$22,741.20

## How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

NORTH TONAWANDA CITY SD	Current Operation Expenditures	
\$14,352.85	» 1. Instruction	
\$699.77	» 2. Support Services, Pupils	
\$335.29	» 3. Support Services, Instructional Staff	
\$202.13	» 4. Support Services, General Admin	
\$878.96	» 5. Support Services, School Admin	
\$2,280.20	» 6. Support Services, Operation and Maintenance of Plant	
\$1,665.32	» 7. Support Services, Student Transportation	
\$901.96	» 8. Business/Central/Other Support Services	
\$625.91	» 9. Food services	
\$0.00	» 10. Enterprise operations	
\$0.00	» 11. Other	
\$798.81	» 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	
\$22,741.20	13. Total Expenditures	

# Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	NORTH TONAWANDA CITY SD
Special Education	\$19,129.56
General Education	\$19,489.91

## Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total) Combined Cost(Total Expenditures)

Excluded Expenditures	NORTH TONAWANDA CITY SD
1. Charter School Tuition	\$319,488.75

Excluded Expenditures	NORTH TONAWANDA CITY SD
2. Debt Service	\$6,602,893.62
3. Other	\$5,987,114.33
Percent Excluded from Total	15%
Total Expenditures and Exclusions	\$84,225,900.48

© COPYRIGHT NEW YORK STATE EDUCATION DEPARTMENT, ALL RIGHTS RESERVED.

THIS DOCUMENT WAS CREATED ON: MARCH 5, 2026, 8:53 AM EST

## **NORTH TONAWANDA CITY SCHOOL DISTRICT GRADUATION RATE DATA 4 YEAR OUTCOME AS OF AUGUST 2024**

Graduation Rate Data are reported for a 9th grade cohort, as of the 4th year of high school - August. The "Filter this data" function, below, provides the ability to display Graduation Rate Data of high school as of the 4th year - June, the 5th year - June and August, and the 6th year - June and August. For school years prior to 2018-19, 5th year - August and 6th year - August are not available.

Data is reported by educational institutions to the State Education Department throughout the school year and available for verification by districts until the close of the state data warehouse in August. District superintendents certify data is accurate in September. For the most updated information, please contact the school district.

Complete information on the types of diploma credentials, which can be earned and the criteria for each, see: Diploma Requirements.



### Outcomes for All Students

