



**SWEET HOME CENTRAL
SCHOOL DISTRICT**

**OUR MISSION: EVERY STUDENT,
ONE COMMUNITY, READY FOR THE FUTURE.**

2025-26 Budget Study Session #2

March 18, 2025

Vergils Community Center

6:30PM

2024-2025

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Budget Process & School Board Elections

Important Dates

Detail	Deadline
Final Tax Cap Calculations Due to the State	March 1, 2025
School Board Candidate Nominating Petitions Due*	April 21, 2025
Last Day for BOE Adoption of Proposed Budget	April 25, 2025
Property Tax Report Cards Due	April 28, 2025
Required Public Hearing on Proposed Budget	May 6 - 13, 2025
Annual Budget Vote & School Board Election	May 20, 2025

**Terms of Brian Laible & Dirk Rabenold expire on June 30, 2025*

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2025-26 Budget Development Process Sweet Home Dates

Detail	Date(s)
Budget Development: Update State Aid & Property Tax Cap Calculation, Meet with Administrators & Department Heads to review Budgetary Needs, Initial BOCES participation meeting, Meet with Financial Advisor to review aid projections & debt service	January / February 2025
Budget Study Session #1: Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	February 8, 2025
Budget Study Session #2: Preliminary Budget / Estimated Revenues & Updates / Staffing Recommendations	March 18, 2025
Budget Study Session #3: Budget Update Discussion / NYS Budget Completion & Final State Aid runs	April 8, 2025
Budget Hearing / BOE 2025-26 Budget Adoption	April 22, 2025
Annual Budget Vote & School Board Election	May 20, 2025



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2025-26 Budget Next Steps / District Work

- **Determine where BOE is at with Tax Cap & Use of Reserves**
- **Work through retirements / impact on staffing & budget**
- **Prioritize any additional staffing needs – get in budget**
- **Monitor any updates on State Aid (Foundation Aid-TAFPU/Total Aidable Foundation Pupil Units), Sales tax projections**
- **Work to solidify bus purchase funding**
- **Examine / solidify salaries / work through budget line-by-line**
- **Finalize BOCES participation numbers**
- **Information on NY 44 Trust Health contribution increase, if any**
- **Adjust budget and report back to BOE at March 11 Study Session**



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Update: Revenues

★ Four Major Areas that impact revenue side of budget:

- *State Aid - **NO MOVEMENT / WAITING ON NYS BUDGET APPROVAL/TAFPU UPDATE***
- *Real Property Taxes (Tax Cap) / PILOTs - **FINAL TAX CAP FILED TO NYS - 0.4% INCREASE, NOT ELIGIBLE FOR ROLLOVER FROM 24-25***
- *Sales Tax - **3rd QUARTER PAYMENT FROM COUNTY DUE MARCH 28***
- *Use of reserves to close potential budget gaps - **MAINTAINED RESERVE USAGE CONSISTENT WITH LAST YEAR ~ \$350,000***

★ Total Aidable Foundation Pupil Units (TAFPU) increased slightly

TAFPU Count Executive Budget	TAFPU Count February NYSED	2025-26 Increase	2024-25 TAFPU Movement
4,279	4,281	2	-73

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Calculating Tax Cap: Tax Base Growth Factor

The allowable levy growth factor is the amount by which a school district's property tax levy may increase from one year to the next.

Sweet Home 2024: 1.0160
Sweet Home 2025: 1.0000

This **DECREASE of 1.6%** essentially means that our tax base, absent from permissible tax cap exclusions, must remain the same for this year.

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2024-25 Tax Levy: **\$54,268,072**

2025-26 Tax Levy with a 1.0160 Growth Factor:
\$55,136,361

2025-26 Tax Levy with a 1.0000 Growth Factor:
\$54,268,072

Financial Impact / Difference:
\$868,289



Office of the NEW YORK

STATE COMPTROLLER

NYS Comptroller Thomas P. DiNapoli



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A Closer Look: Tax Cap

Increase from 24-25:

→ \$218,590 // 0.40%

Key Factors / Notes:

- Growth factor 1.000 for this year / 1.0160 last year
- OSC indicated District is not eligible for rollover funds as previous thought
 - 24-25 actual levy was higher than permissible levy BEFORE adding exclusions
 - \$54,268,072 actual levy
 - \$49,571,311 permissible levy BEFORE adding exclusions

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Tax Levy Threshold Calculation-OSC-FINAL		
2/8/2025		
A.	Total Real Property Tax Levy for Base Year	\$54,268,072
B.	Tax Base Growth Factor (minimum of 1.0)	1.0000
C.	Product of A * B	\$54,268,072
D.	Base Year PILOTS	\$811,000
E.	Sum of C + D	\$55,079,072
F.	Base Year Capital Tax Levy	\$5,526,203
G.	Difference of E - F	\$49,552,869
H.	Allowable Levy Growth Factor based on CPI	1.0200
I.	Product of G * H	\$50,543,926
J.	Budget Year PILOTS	\$490,000
K.	Difference of I - J	\$50,053,926
L.	Equals Tax Levy Limit	\$50,053,926
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$4,432,736
O.	Budget Year Pension Expense above 2% increase in rate	\$0
	Eligible Prior Year Carryover	\$0
P.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)	\$54,486,662
W.	Total Tax Levy Percentage Increase	0.40%



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A Closer Look: Sales Tax Revenue

Sales Tax by Quarter	2023-24	2024-25
Quarter 1 (September)	\$975,710	\$1,019,438
Quarter 2 (December)	\$1,372,317	\$1,477,871
Quarter 3 (March)	\$1,406,518	??
Quarter 4 (June)	\$1,669,594	??
TOTAL	\$5,424,139	??

**Currently estimating sales tax receipts for 2025-26 at \$5,600,000*

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A Closer Look: Other Revenue Sources

Revenue Source	Amount
BOCES Revenue - Summer Rent	\$50,000
UPK SCIS* Grant	\$1,250,000
TOTAL	\$1,300,000

****SCIS - Special Classroom in an Integrated Setting***

- Sweet Home has received conditional approval for up to 3 classrooms in 2025-26***
- Each class must have 6-8 students on an IEP***
- Working with NYSED Rate Setting Unit to finalize our allowable costs***

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A Closer Look: Total Revenue

2025-26 Revenue: \$105,513,012 / Increase: \$5,102,590 / 5.1%

ACCOUNT CODE	ACCOUNT NAME	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$51,105,559	\$53,321,588	\$2,216,029	4.3%	\$53,321,588	\$0	0.0%	\$54,268,072	\$946,484	1.8%	\$54,486,662	\$218,590	0.4%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%
1040.1	USE OF RETIREMENT CONTRIBUTION RESERVE	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
1040.2	USE OF UNEMPLOYMENT RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.3	USE OF EMPLOYEE BENEFITS LIAB. RESERVE	\$0	\$0	\$0	0.0%	\$1,100,000	\$1,100,000	0.0%	\$220,350	(\$879,650)	0.0%	\$220,350	\$0	0.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%
1040.5	USE OF TAX CERTIORARI RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.6	USE OF DEBT SERVICE RESERVE	\$490,000	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.0%	\$300,000	(\$215,000)	-41.7%
1081.0	PAYMENT IN LIEU OF TAXES	\$589,000	\$558,000	(\$31,000)	-5.3%	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%	\$557,000	\$52,000	10.3%
1120.0	NON-PROP TAXES-SALES TAX	\$3,620,000	\$3,900,000	\$280,000	7.7%	\$4,500,000	\$600,000	15.4%	\$5,100,000	\$600,000	13.3%	\$5,450,000	\$350,000	6.9%
1315.0	COMM ED TUITION & FEES	\$115,000	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%	\$75,000	(\$20,000)	-21.1%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%	\$50,000	(\$50,000)	-50.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%	\$300,000	\$0	0.0%
2401.0	INTEREST	\$220,000	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%	\$505,000	\$340,000	206.1%
2413.0	RENT REAL PROPERTY-BOCES	\$430,000	\$440,000	\$10,000	2.3%	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%	\$552,000	\$62,000	12.7%
3101.0	STATE AID-BASIC FORMULA	\$15,966,000	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%	\$23,530,000	\$1,855,000	8.0%	\$26,250,000	\$2,720,000	11.6%
3101.0	STATE AID-BUILDING AID	\$2,973,000	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%	\$3,600,000	\$200,000	5.9%
3101.1	ST AID-EXCESS COST	\$4,500,000	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%	\$6,300,000	\$600,000	10.5%
3103.0	BOCES AID	\$1,450,000	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.0%	\$1,725,000	\$75,000	4.5%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$205,000	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%	\$225,000	\$3,000	1.4%
3261.0	COMPUTER HARDWARE AID	\$45,000	\$49,000	\$4,000	8.9%	\$51,000	\$2,000	3.9%	\$53,000	\$2,000	3.8%	\$54,000	\$1,000	1.9%
3262.0	COMPUTER SOFTWARE AID	\$55,000	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.0%	\$65,000	\$3,000	4.8%
3263.0	LIBRARY AID	\$20,000	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.0%	\$28,000	\$3,000	12.0%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%	\$1,250,000	\$710,000	0.0%
-----	Other Receipts	\$895,000	\$875,000	(\$20,000)	-2.2%	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%	\$925,000	\$50,000	5.7%
	DISTRICT TOTALS	\$85,923,559	\$89,351,588	\$3,428,029	3.99%	\$96,886,588	\$7,535,000	8.4%	\$100,410,422	\$3,523,834	3.6%	\$105,513,012	\$5,102,590	5.1%

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A Closer Look: Expenses

■ Known Budgetary Impacts :

- *Collective Bargaining Agreements*
 - SHSEA (Service Employees /
Confidentials) – 6.0% Annual Increase
 - SHEA (Teachers) - 2.0% Annual Step
Increase (step & increment)
 - SHASA (Admins) - 3.5% Annual
Increase (tentative agreement)
- *Bus Purchases - \$147,000 Increase*
 - \$991,000 to \$1,077,000
- *Debt Service*
 - Increase of \$80,000
- *Contracted Transportation**
 - Increase of \$500,000

- Special Education
 - Increase of \$\$1,300,000
- School Tuitions
 - Charter School tuitions increase of \$200,000
- Utilities Across the District
 - Increase of \$100,000
- Teacher Retirement Incentive
 - Remains at \$745,000
- BOCES Participation 2025-26
 - Increase of \$480,000
- NY 44 Trust 2025-26 Rates
 - Increase of \$700,000
- Staffing
 - Incorporates staffing plan as presented this evening

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An Updated Look: Expenses / Health Insurance



Independent Health/Nova 2025 - 26					
Plan	Coverage Tier	Monthly Cost	Annual Cost	% Change	Monthly COBRA Rate
Traditional	Single	\$ 866.00	\$ 10,392.00	2.0%	\$ 883.32
Traditional	Enrollee + Spouse/Domestic Partner	\$ 2,161.00	\$ 25,932.00	2.0%	\$ 2,204.22
Traditional	Enrollee + Child(ren)	\$ 1,672.00	\$ 20,064.00	6.5%	\$ 1,705.44
Traditional	Family	\$ 2,656.00	\$ 31,872.00	7.0%	\$ 2,709.12

24-25 Increase: 8-10%

Contribution Rates: SHEA 13%, SHASA 13%, SHSEA 10%

9060	800	Health Insurance	\$9,920,000	\$10,126,800	\$206,800	2.1%	\$10,405,604	\$278,804	2.8%	\$11,196,747	\$791,143	7.6%	\$11,890,945	\$694,198	6.2%
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Overall Budget 2025-26 Snapshot

Revenue Summary	2024-25	2025-26	2025-26 Percent Increase
Budgeted Revenues	\$100,410,422	\$105,513,012	5.1%
Local Tax Levy	\$54,268,072	\$54,486,662	0.4%

Expenditure Summary	2024-25	2025-26	2025-26 Percent Increase
Budgeted Expenditures	\$100,410,422	\$105,464,831	5.0%

Surplus: \$48,141

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Program Maintenance Budget 2025-26 Snapshot / Tax Rates / \$150,000 Assessment

Assumptions:

- **Assessed Values remain at 2024 levels**
- Amherst Equalization Rate reduced from 62% to 100%
- Tonawanda Equalization Rate reduced from 24% to 23%
- Rates based on going to the tax cap limit of \$54,486,662

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2024-25	2025-26	2024-25	2024-25
Equalization Rate	100.0%	100.0%	23.0%	23.0%
Assessed Value	\$150,000	\$150,000	\$34,500	\$34,500
Tax Rate	\$9.67	\$9.70	\$42.22	\$42.39
Calculated Tax Bill	\$1,451	\$1,455	\$1,457	\$1,463
Estimated Increase		\$4		\$6



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Program Maintenance Budget 2025-26 Snapshot / Tax Rates / \$250,000 Assessment

Assumptions:

- **Assessed Values remain at 2024 levels**
- Amherst Equalization Rate reduced from 62% to 100%
- Tonawanda Equalization Rate reduced from 24% to 23%
- Rates based on going to the tax cap limit of \$54,486,662

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2024-25	2025-26	2024-25	2024-25
Equalization Rate	100.0%	100.0%	23.0%	23.0%
Assessed Value	\$250,000	\$250,000	\$57,500	\$57,500
Tax Rate	\$9.67	\$9.70	\$42.22	\$42.39
Calculated Tax Bill	\$2,418	\$2,425	\$2,428	\$2,437
Estimated Increase		\$7		\$9



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Program Maintenance Budget 2025-26 Snapshot / Tax Rates / \$350,000 Assessment

Assumptions:

- **Assessed Values remain at 2024 levels**
- Amherst Equalization Rate reduced from 62% to 100%
- Tonawanda Equalization Rate reduced from 24% to 23%
- Rates based on going to the tax cap limit of \$54,486,662

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2024-25	2025-26	2024-25	2024-25
Equalization Rate	100.0%	100.0%	23.0%	23.0%
Assessed Value	\$350,000	\$350,000	\$80,500	\$80,500
Tax Rate	\$9.67	\$9.70	\$42.22	\$42.39
Calculated Tax Bill	\$3,385	\$3,395	\$3,399	\$3,412
Estimated Increase		\$10		\$13



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2025-26 Budget Next Steps / District Work

- **Work through and solidify NY44 Trust Health Insurance Numbers**
- **Finalize SCIS Class Rates with NYSED**
- **Continue to work through salary lines**
- **Monitor NYS Budgetary Progress & Potential Impacts on State Aid**
- **NYS Budget Due on April 1**
- **Adjust budget and report back to BOE at April 8 Study Session**



SWEET HOME CENTRAL SCHOOL DISTRICT

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Questions from the Board



**ANY
QUESTIONS?**

Sweet Home Central School District
2025-26 School Year Revenue Report
March 18, 2025

ACCOUNT CODE	ACCOUNT NAME	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$51,105,559	\$53,321,588	\$2,216,029	4.3%	\$53,321,588	\$0	0.0%	\$54,268,072	\$946,484	1.8%	\$54,486,662	\$218,590	0.4%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%
1040.1	USE OF RETIREMENT CONTRIBUTION RESERVE	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
1040.2	USE OF UNEMPLOYMENT RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.3	USE OF EMPLOYEE BENEFITS LIAB. RESERVE	\$0	\$0	\$0	0.0%	\$1,100,000	\$1,100,000	0.0%	\$220,350	(\$879,650)	0.0%	\$220,350	\$0	0.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%
1040.5	USE OF TAX CERTIORARI RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
1040.6	USE OF DEBT SERVICE RESERVE	\$490,000	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%	\$300,000	(\$215,000)	-41.7%
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1120.0	NON-PROP TAXES-SALES TAX	\$3,620,000	\$3,900,000	\$280,000	7.7%	\$4,500,000	\$600,000	15.4%	\$5,100,000	\$600,000	13.3%	\$5,450,000	\$350,000	6.9%
1315.0	COMM ED TUITION & FEES	\$115,000	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%	\$75,000	(\$20,000)	-21.1%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%	\$50,000	(\$50,000)	-50.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%	\$300,000	\$0	0.0%
2401.0	INTEREST	\$220,000	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%	\$505,000	\$340,000	206.1%
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3101.0	STATE AID-BASIC FORMULA	\$15,966,000	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%	\$23,530,000	\$1,855,000	8.6%	\$26,250,000	\$2,720,000	11.6%
3101.0	STATE AID-BUILDING AID	\$2,973,000	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%	\$3,600,000	\$200,000	5.9%
3101.1	ST AID-EXCESS COST	\$4,500,000	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%	\$6,300,000	\$600,000	10.5%
3103.0	BOCES AID	\$1,450,000	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%	\$1,725,000	\$75,000	4.5%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$205,000	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%	\$225,000	\$3,000	1.4%
3261.0	COMPUTER HARDWARE AID	\$45,000	\$49,000	\$4,000	8.9%	\$51,000	\$2,000	3.9%	\$53,000	\$2,000	3.8%	\$54,000	\$1,000	1.9%
3262.0	COMPUTER SOFTWARE AID	\$55,000	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%	\$65,000	\$3,000	4.8%
3263.0	LIBRARY AID	\$20,000	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%	\$28,000	\$3,000	12.0%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%	\$1,250,000	\$710,000	0.0%
-----	Other Receipts	\$895,000	\$875,000	(\$20,000)	-2.2%	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%	\$925,000	\$50,000	5.7%
	DISTRICT TOTALS	\$85,923,559	\$89,351,588	\$3,428,029	3.99%	\$96,886,588	\$7,535,000	8.4%	\$100,410,422	\$3,523,834	3.6%	\$105,513,012	\$5,102,590	5.1%

SWEET HOME CENTRAL SCHOOL DISTRICT

2025-26 Draft Expense Budget #2

3/18/25

BUDGET CODE		DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
FUNCTION	OBJECT														
Board of Education															
1010	400	Contractual	\$3,500	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%
1010	401	Conferences & Travel	\$19,000	\$19,000	\$0	0.0%	\$19,000	\$0	0.0%	\$19,000	\$0	0.0%	\$19,000	\$0	0.0%
1010	450	Materials & Supplies	\$400	\$400	\$0	0.0%	\$400	\$0	0.0%	\$400	\$0	0.0%	\$400	\$0	0.0%
1010	490	BOCES Services	\$6,000	\$6,200	\$200	3.3%	\$6,200	\$0	0.0%	\$6,600	\$400	6.5%	\$8,000	\$1,400	21.2%
Total Board of Education			\$28,900	\$29,100	\$200	0.7%	\$29,100	\$0	0.0%	\$29,500	\$400	1.4%	\$30,900	\$1,400	4.7%
District Clerk															
1040	160	Salaries-Non-Instructional Staff	\$16,000	\$16,480	\$480	3.0%	\$16,480	\$0	0.0%	\$17,860	\$1,380	8.4%	\$18,900	\$1,040	5.8%
1040	400	Contractual	\$2,000	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%
1040	450	Materials & Supplies	\$100	\$100	\$0	0.0%	\$150	\$50	50.0%	\$150	\$0	0.0%	\$150	\$0	0.0%
Total District Clerk			\$18,100	\$18,580	\$480	2.7%	\$18,630	\$50	0.3%	\$20,010	\$1,380	7.4%	\$21,050	\$1,040	5.2%
District Meeting															
1060	400	Contractual	\$1,050	\$1,050	\$0	0.0%	\$1,050	\$0	0.0%	\$1,050	\$0	0.0%	\$1,050	\$0	0.0%
1060	450	Materials & Supplies	\$100	\$100	\$0	0.0%	\$100	\$0	0.0%	\$100	\$0	0.0%	\$100	\$0	0.0%
Total District Meeting			\$1,150	\$1,150	\$0	0.0%	\$1,150	\$0	0.0%	\$1,150	\$0	0.0%	\$1,150	\$0	0.0%
Superintendent															
1240	150	Salaries-Teacher/Professional Staff	\$185,000	\$190,550	\$5,550	3.0%	\$196,267	\$5,717	3.0%	\$204,118	\$7,851	4.0%	\$214,900	\$10,782	5.3%
1240	160	Salaries-Non-Instructional Staff	\$76,536	\$78,832	\$2,296	3.0%	\$83,386	\$4,554	5.8%	\$87,678	\$4,292	5.1%	\$56,000	(\$31,678)	-36.1%
1240	200	Equipment	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%
1240	400	Contractual	\$2,600	\$2,600	\$0	0.0%	\$2,600	\$0	0.0%	\$2,600	\$0	0.0%	\$2,600	\$0	0.0%
1240	401	Conferences & Travel	\$1,100	\$1,100	\$0	0.0%	\$1,500	\$400	36.4%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%
1240	450	Materials & Supplies	\$5,800	\$5,800	\$0	0.0%	\$5,800	\$0	0.0%	\$5,800	\$0	0.0%	\$5,800	\$0	0.0%
Total Superintendent			\$272,036	\$279,882	\$7,846	2.9%	\$290,553	\$10,671	3.8%	\$302,696	\$12,143	4.2%	\$281,800	(\$20,896)	-6.9%
Business Administration															
1310	150	Salaries-Teacher/Professional Staff	\$123,420	\$135,000	\$11,580	9.4%	\$139,050	\$4,050	3.0%	\$144,612	\$5,562	4.0%	\$164,790	\$20,178	14.0%
1310	160	Salaries-Non-Instructional Staff	\$303,598	\$312,706	\$9,108	3.0%	\$308,659	(\$4,047)	-1.3%	\$295,562	(\$13,097)	-4.2%	\$412,765	\$117,203	39.7%
1310	200	Equipment	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%
1310	400	Contractual	\$6,500	\$6,500	\$0	0.0%	\$6,500	\$0	0.0%	\$6,500	\$0	0.0%	\$6,500	\$0	0.0%
1310	401	Conferences & Travel	\$8,250	\$8,250	\$0	0.0%	\$8,250	\$0	0.0%	\$8,700	\$450	5.5%	\$8,700	\$0	0.0%
1310	450	Materials & Supplies	\$8,700	\$8,700	\$0	0.0%	\$8,700	\$0	0.0%	\$8,700	\$0	0.0%	\$8,700	\$0	0.0%
Total Business Administration			\$451,668	\$472,356	\$20,688	4.6%	\$472,359	\$3	0.0%	\$465,274	-\$7,085	-1.5%	\$602,655	\$137,381	29.5%
Auditing															
1320	400	Contractual	\$58,000	\$60,000	\$2,000	3.4%	\$64,000	\$4,000	6.7%	\$66,000	\$2,000	3.1%	\$66,000	\$0	0.0%
Total Auditing			\$58,000	\$60,000	\$2,000	3.4%	\$64,000	\$4,000	6.7%	\$66,000	\$2,000	3.1%	\$66,000	\$0	0.0%
Treasurer															
1325	160	Salaries-Non-Instructional Staff	\$12,000	\$12,000	\$0	0.0%	\$12,400	\$400	3.3%	\$12,600	\$200	1.6%	\$12,600	\$0	0.0%
Total Treasurer			\$12,000	\$12,000	\$0	0.0%	\$12,400	\$400	3.3%	\$12,600	\$200	1.6%	\$12,600	\$0	0.0%
Tax Collection															
1330	400	Contractual	\$10,900	\$13,500	\$2,600	23.9%	\$24,000	\$10,500	77.8%	\$26,300	\$2,300	9.6%	\$29,700	\$3,400	12.9%
Total Tax Collection			\$10,900	\$13,500	\$2,600	23.9%	\$24,000	\$10,500	77.8%	\$26,300	\$2,300	9.6%	\$29,700	\$3,400	12.9%
Legal Services															
1420	400	Legal	\$100,000	\$160,000	\$60,000	60.0%	\$235,000	\$75,000	46.9%	\$275,000	\$40,000	17.0%	\$275,000	\$0	0.0%
1420	400	Legal-Special Ed	\$5,000	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%	\$10,000	\$5,000	100.0%	\$0	(\$10,000)	-100.0%
1420	490	BOCES Services	\$18,992	\$19,549	\$557	2.9%	\$29,970	\$10,421	53.3%	\$32,180	\$2,210	7.4%	\$38,000	\$5,820	18.1%
Total Legal Services			\$123,992	\$184,549	\$60,557	48.8%	\$269,970	\$85,421	46.3%	\$317,180	\$47,210	17.5%	\$313,000	(\$4,180)	-1.3%
Human Resources															
1430	150	Salaries-Teacher/Professional Staff	\$148,203	\$275,000	\$126,797	85.6%	\$283,250	\$8,250	3.0%	\$295,996	\$12,746	4.5%	\$145,270	(\$150,726)	-50.9%
1430	160	Salaries-Non-Instructional Staff	\$181,737	\$187,189	\$5,452	3.0%	\$166,108	(\$21,081)	-11.3%	\$173,425	\$7,317	4.4%	\$106,117	(\$67,308)	-38.8%
1430	400	Contractual	\$10,500	\$10,500	\$0	0.0%	\$14,000	\$3,500	33.3%	\$14,000	\$0	0.0%	\$14,000	\$0	0.0%
1430	401	Conferences & Travel	\$1,500	\$1,500	\$0	0.0%	\$3,000	\$1,500	100.0%	\$9,500	\$6,500	216.7%	\$9,500	\$0	0.0%
1430	450	Materials & Supplies	\$3,000	\$3,000	\$0	0.0%	\$3,200	\$200	6.7%	\$3,200	\$0	0.0%	\$3,200	\$0	0.0%
1430	490	BOCES Services	\$26,500	\$27,250	\$750	2.8%	\$30,920	\$3,670	13.5%	\$39,659	\$8,739	28.3%	\$48,293	\$8,634	21.8%
Total Human Resources			\$371,440	\$504,439	\$132,999	35.8%	\$500,478	(\$3,961)	-0.8%	\$535,780	\$35,302	7.1%	\$326,380	(\$209,400)	-39.1%

BUDGET CODE			DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	
FUNCTION	OBJECT																
Records Management																	
1460	400	Contractual		\$4,500	\$4,000	(\$500)	-11.1%	\$3,000	(\$1,000)	-25.0%	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%	
Total Records Management				\$4,500	\$4,000	(\$500)	-11.1%	\$3,000	(\$1,000)	-25.0%	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%	
Education/Community Services																	
1480	200	Equipment		\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	
1480	400	Contractual		\$4,760	\$4,760	\$0	0.0%	\$4,760	\$0	0.0%	\$4,760	\$0	0.0%	\$4,760	\$0	0.0%	
1480	450	Materials & Supplies		\$3,140	\$3,140	\$0	0.0%	\$3,140	\$0	0.0%	\$3,140	\$0	0.0%	\$3,140	\$0	0.0%	
Total Education/Community Services				\$8,900	\$8,900	\$0	0.0%	\$8,900	\$0	0.0%	\$8,900	\$0	0.0%	\$8,900	\$0	0.0%	
Buildings & Grounds-Custodial																	
1620	160	Salaries-Non-Instructional Staff		\$2,201,416	\$2,397,790	\$196,374	8.9%	\$2,708,637	\$310,847	13.0%	\$3,162,100	\$453,463	16.7%	\$3,341,404	\$179,304	5.7%	
1620	200	Equipment		\$20,000	\$20,000	\$0	0.0%	\$25,000	\$5,000	25.0%	\$25,000	\$0	0.0%	\$35,000	\$10,000	40.0%	
1620	400	Contractual		\$125,000	\$125,000	\$0	0.0%	\$135,000	\$10,000	8.0%	\$145,000	\$10,000	7.4%	\$165,000	\$20,000	13.8%	
1620	400	Natural Gas		\$350,000	\$357,000	\$7,000	2.0%	\$385,560	\$10,000	2.8%	\$416,405	\$30,845	8.0%	\$433,061	\$16,656	4.0%	
1620	400	Electricity		\$675,000	\$688,500	\$13,500	2.0%	\$743,580	\$55,080	8.0%	\$803,066	\$59,486	8.0%	\$835,189	\$32,123	4.0%	
1620	400	Water/Sewer		\$35,200	\$35,200	\$0	0.0%	\$41,000	\$5,800	16.5%	\$50,000	\$9,000	22.0%	\$50,000	\$0	0.0%	
1620	400	Telephone		\$28,000	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%	
1620	400	Internet Service		\$11,000	\$11,000	\$0	0.0%	\$13,000	\$2,000	18.2%	\$13,000	\$0	0.0%	\$13,000	\$0	0.0%	
1620	401	Conferences & Travel		\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	
1620	450	Materials & Supplies		\$109,000	\$109,000	\$0	0.0%	\$125,000	\$16,000	14.7%	\$165,000	\$40,000	32.0%	\$165,000	\$0	0.0%	
Total Buildings & Grounds-Custodial				\$3,555,816	\$3,772,690	\$216,874	6.1%	\$4,205,977	\$414,727	11.0%	\$4,808,771	\$602,794	14.3%	\$5,066,854	\$258,083	5.4%	
Buildings & Grounds-Maintenance																	
1621	160	Salaries-Non-Instructional Staff		\$917,918	\$872,456	(\$45,462)	-5.0%	\$670,666	(\$201,790)	-23.1%	\$595,840	(\$74,826)	-11.2%	\$589,056	(\$6,784)	-1.1%	
1621	200	Equipment		\$100,000	\$115,000	\$15,000	15.0%	\$115,000	\$0	0.0%	\$115,000	\$0	0.0%	\$125,000	\$10,000	8.7%	
1621	400	Contractual		\$325,000	\$325,000	\$0	0.0%	\$347,000	\$22,000	6.8%	\$360,000	\$13,000	3.7%	\$375,000	\$15,000	4.2%	
1621	450	Materials & Supplies		\$140,000	\$140,000	\$0	0.0%	\$160,000	\$20,000	14.3%	\$175,000	\$15,000	9.4%	\$175,000	\$0	0.0%	
Total Buildings & Grounds-Maintenance				\$1,482,918	\$1,452,456	(\$30,462)	-2.1%	\$1,292,666	(\$159,790)	-11.0%	\$1,245,840	(\$46,826)	-3.6%	\$1,264,056	\$18,216	1.5%	
Central Printing & Mailing																	
1670	160	Salaries-Non-Instructional Staff		\$0	\$0	\$0	0.0%	\$73,610	\$73,610	0.0%	\$76,554	\$2,944	0.0%	\$79,234	\$2,679	3.5%	
1670	400	Contractual		\$88,000	\$88,000	\$0	0.0%	\$78,000	(\$10,000)	-11.4%	\$70,000	(\$8,000)	-10.3%	\$80,000	\$10,000	14.3%	
1670	450	Materials & Supplies		\$58,000	\$58,000	\$0	0.0%	\$65,000	\$7,000	12.1%	\$65,000	\$0	0.0%	\$77,000	\$12,000	18.5%	
1670	490	BOCES Services		\$1,200	\$1,200	\$0	0.0%	\$0	(\$1,200)	-100.0%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	
Total Central Printing & Mailing				\$147,200	\$147,200	\$0	0.0%	\$216,610	\$69,410	47.2%	\$211,554	(\$5,056)	-2.3%	\$236,234	\$24,679	11.7%	
Central Data Processing																	
1680	490	BOCES Services		\$492,510	\$557,960	\$65,450	13.3%	\$614,708	\$56,748	10.2%	\$674,874	\$60,166	9.8%	\$796,771	\$121,897	18.1%	
Total Central Data Processing				\$492,510	\$557,960	\$65,450	13.3%	\$614,708	\$56,748	10.2%	\$674,874	\$60,166	9.8%	\$796,771	\$121,897	18.1%	
Unallocated Insurance																	
1910	400	Contractual		\$235,000	\$250,000	\$15,000	6.4%	\$255,000	\$5,000	2.0%	\$280,000	\$25,000	9.8%	\$355,000	\$75,000	26.8%	
Total Unallocated Insurance				\$235,000	\$250,000	\$15,000	6.4%	\$255,000	\$5,000	2.0%	\$280,000	\$25,000	9.8%	\$355,000	\$75,000	26.8%	
School Association Dues																	
1920	400	Contractual		\$24,500	\$25,000	\$500	2.0%	\$25,500	\$500	2.0%	\$25,500	\$0	0.0%	\$25,500	\$0	0.0%	
Total School Association Dues				\$24,500	\$25,000	\$500	2.0%	\$25,500	\$500	2.0%	\$25,500	\$0	0.0%	\$25,500	\$0	0.0%	
Assessments																	
1950	400	Contractual		\$49,000	\$49,000	\$0	0.0%	\$54,000	\$5,000	10.2%	\$60,000	\$6,000	11.1%	\$60,000	\$0	0.0%	
Total Assessments				\$49,000	\$49,000	\$0	0.0%	\$54,000	\$5,000	10.2%	\$60,000	\$6,000	11.1%	\$60,000	\$0	0.0%	
Refund of Real Property Tax																	
1964	400	Contractual		\$50,000	\$75,000	\$25,000	50.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$85,000	\$10,000	13.3%	
Total Refund of Real Property Tax				\$50,000	\$75,000	\$25,000	50.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$85,000	\$10,000	13.3%	
BOCES Administrative Costs																	
1981	490	BOCES Services		\$503,293	\$321,183	(\$182,110)	-36.2%	\$365,917	\$44,734	13.9%	\$403,276	\$37,359	10.2%	\$428,834	\$25,558	6.3%	
Total BOCES Administrative Costs				\$503,293	\$321,183	(\$182,110)	-36.2%	\$365,917	\$44,734	13.9%	\$403,276	\$37,359	10.2%	\$428,834	\$25,558	6.3%	
Unclassified																	
1989	400	Contractual		\$20,000	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	
Total Unclassified				\$20,000	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000	\$0	0.0%	
Curriculum Development & Supervision																	
2010	150	Salaries-Teacher/Professional Staff		\$152,305	\$302,030	\$149,725	98.3%	\$271,091	(\$30,939)	-10.2%	\$285,616	\$14,525	5.4%	\$306,741	\$21,125	7.4%	

BUDGET CODE		DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
FUNCTION	OBJECT														
2010	160	Salaries-Non-Instructional Staff	\$52,835	\$54,420	\$1,585	3.0%	\$57,232	\$2,812	5.2%	\$145,044	\$87,812	153.4%	\$94,668	(\$50,376)	-34.7%
2010	200	Equipment	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%
2010	400	Contractual	\$4,100	\$4,100	\$0	0.0%	\$4,100	\$0	0.0%	\$4,100	\$0	0.0%	\$4,100	\$0	0.0%
2010	450	Materials & Supplies	\$2,300	\$2,300	\$0	0.0%	\$2,800	\$500	21.7%	\$2,800	\$0	0.0%	\$2,800	\$0	0.0%
Total Curriculum Development & Supervision			\$212,740	\$364,050	\$151,310	71.1%	\$336,423	(\$27,627)	-7.6%	\$438,760	\$102,337	30.4%	\$409,509	(\$29,251)	-6.7%

School Supervision															
2020	150	Salaries-Teacher/Professional Staff	\$1,418,801	\$1,461,365	\$42,564	3.0%	\$1,320,339	(\$141,026)	-9.7%	\$1,373,153	\$52,814	4.0%	\$1,423,282	\$50,129	3.7%
2020	160	Salaries-Non-Instructional Staff	\$352,486	\$363,061	\$10,575	3.0%	\$351,053	(\$12,008)	-3.3%	\$313,511	(\$37,542)	-10.7%	\$341,425	\$27,914	8.9%
2020	200	Equipment	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%
2020	400	Contractual	\$33,008	\$33,008	\$0	0.0%	\$32,000	(\$1,008)	-3.1%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%
2020	450	Materials & Supplies	\$9,415	\$9,415	\$0	0.0%	\$10,500	\$1,085	11.5%	\$12,000	\$1,500	14.3%	\$12,000	\$0	0.0%
Total School Supervision			\$1,814,710	\$1,867,849	\$53,139	2.9%	\$1,714,892	(\$152,957)	-8.2%	\$1,731,664	\$16,772	1.0%	\$1,809,707	\$78,043	4.5%

Supervision-Special Schools															
2040	150	Salaries-Teacher/Professional Staff	\$34,000	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%
2040	160	Salaries-Non-Instructional Staff	\$18,000	\$18,000	\$0	0.0%	\$18,000	\$0	0.0%	\$18,000	\$0	0.0%	\$18,000	\$0	0.0%
Total Supervision-Special Schools			\$52,000	\$52,000	\$0	0.0%	\$52,000	\$0	0.0%	\$52,000	\$0	0.0%	\$52,000	\$0	0.0%

Research Planning & Eval															
2060	150	Salaries-Teacher/Professional Staff	\$133,651	\$137,661	\$4,010	3.0%	\$299,379	\$161,718	117.5%	\$280,423	(\$18,956)	-6.3%	\$121,574	(\$158,849)	-56.6%
2060	450	Materials & Supplies	\$250	\$250	\$0	0.0%	\$250	\$0	0.0%	\$250	\$0	0.0%	\$250	\$0	0.0%
2060	490	BOCES Services	\$54,632	\$62,737	\$8,105	14.8%	\$123,622	\$60,885	97.0%	\$132,748	\$9,126	7.4%	\$190,372	\$57,624	43.4%
Total Research Planning & Eval			\$188,533	\$200,648	\$12,115	6.4%	\$423,251	\$222,603	110.9%	\$413,421	(\$9,830)	-2.3%	\$312,196	(\$101,225)	-24.5%

In-Service Training															
2070	400	Contractual	\$92,000	\$122,000	\$30,000	32.6%	\$122,000	\$0	0.0%	\$122,000	\$0	0.0%	\$122,000	\$0	0.0%
2070	490	BOCES Services	\$77,400	\$82,500	\$5,100	6.6%	\$89,300	\$6,800	8.2%	\$154,560	\$65,260	73.1%	\$211,210	\$56,650	36.7%
Total In-Service Training			\$169,400	\$204,500	\$35,100	20.7%	\$211,300	\$6,800	3.3%	\$276,560	\$65,260	30.9%	\$333,210	\$56,650	20.5%

Teaching-Regular Schools															
2110	120	Salaries-Elem Teachers	\$13,240,272	\$13,580,407	\$340,135	2.6%	\$14,237,878	\$657,471	4.8%	\$13,672,874	(\$565,004)	-4.0%	\$13,600,388	(\$72,486)	-0.5%
2110	130	Salaries-Secondary Teachers	\$11,666,334	\$12,414,874	\$748,540	6.4%	\$13,308,004	\$893,130	7.2%	\$12,946,282	(\$361,722)	-2.7%	\$13,590,273	\$643,991	5.0%
2110	140	Salaries-Substitute Teachers	\$615,000	\$635,000	\$20,000	3.3%	\$650,000	\$15,000	2.4%	\$650,000	\$0	0.0%	\$450,000	(\$200,000)	-30.8%
2110	150	Instr-Reimb In-Lieu-Of Health Ins	\$255,000	\$263,000	\$8,000	3.1%	\$277,000	\$14,000	5.3%	\$277,000	\$0	0.0%	\$277,000	\$0	0.0%
2110	160	Salaries-Non-Instructional Staff	\$865,821	\$930,043	\$64,222	7.4%	\$1,044,964	\$114,921	12.4%	\$1,521,088	\$476,124	45.6%	\$1,841,668	\$320,580	21.1%
2110	160	Salaries-Non-Instr Staff-Reading Aides	\$551,415	\$453,975	(\$97,440)	-17.7%	\$693,088	\$239,113	52.7%	\$668,160	(\$24,928)	-3.6%	\$420,492	(\$247,668)	-37.1%
2110	160	Salaries-Non-Instructional Staff-Subs	\$63,500	\$63,500	\$0	0.0%	\$63,500	\$0	0.0%	\$63,500	\$0	0.0%	\$68,000	\$4,500	7.1%
2110	200	Equipment	\$34,805	\$34,805	\$0	0.0%	\$40,000	\$5,195	14.9%	\$40,000	\$0	0.0%	\$40,000	\$0	0.0%
2110	400	Contractual	\$105,000	\$105,000	\$0	0.0%	\$110,000	\$5,000	4.8%	\$110,000	\$0	0.0%	\$110,000	\$0	0.0%
2110	400	Contractual-SRO	\$50,000	\$52,000	\$2,000	4.0%	\$53,714	\$1,714	3.3%	\$75,000	\$21,286	39.6%	\$103,500	\$28,500	38.0%
2110	400	Contractual-Safety	\$25,000	\$50,000	\$25,000	100.0%	\$150,000	\$100,000	200.0%	\$200,000	\$50,000	33.3%	\$200,000	\$0	0.0%
2110	400	Contractual-Retirement	\$145,000	\$185,000	\$40,000	27.6%	\$185,000	\$0	0.0%	\$745,000	\$560,000	302.7%	\$745,000	\$0	0.0%
2110	450	Materials & Supplies	\$198,684	\$198,684	\$0	0.0%	\$198,684	\$0	0.0%	\$230,000	\$31,316	15.8%	\$230,000	\$0	0.0%
2110	451	Materials & Supplies-Copy Paper	\$38,895	\$38,895	\$0	0.0%	\$38,895	\$0	0.0%	\$38,895	\$0	0.0%	\$38,895	\$0	0.0%
2110	452	Computer/Copier Supplies	\$22,400	\$22,400	\$0	0.0%	\$22,400	\$0	0.0%	\$22,400	\$0	0.0%	\$22,400	\$0	0.0%
2110	471	Tuition-Public Schools	\$40,000	\$40,000	\$0	0.0%	\$30,000	(\$10,000)	-25.0%	\$30,000	\$0	0.0%	\$30,000	\$0	0.0%
2110	473	Tuition-Charter Schools	\$875,000	\$925,000	\$50,000	5.7%	\$1,150,000	\$225,000	24.3%	\$1,200,000	\$50,000	4.3%	\$1,400,000	\$200,000	16.7%
2110	480	Textbooks-Reimbursable	\$150,588	\$151,000	\$412	0.3%	\$151,000	\$0	0.0%	\$151,000	\$0	0.0%	\$151,000	\$0	0.0%
2110	490	BOCES Services	\$394,750	\$394,396	(\$354)	-0.1%	\$508,598	\$114,202	29.0%	\$520,440	\$11,842	2.3%	\$612,388	\$91,948	17.7%
Total Teaching-Regular Schools			\$29,337,464	\$30,537,979	\$1,200,515	4.1%	\$32,912,725	\$2,374,746	7.8%	\$33,161,639	\$248,914	0.8%	\$33,931,004	\$769,365	2.3%

Special Education															
2250	150	Salaries-Instructional	\$4,126,857	\$4,525,835	\$398,978	9.7%	\$4,418,878	(\$106,957)	-2.4%	\$4,302,619	(\$116,259)	-2.6%	\$4,343,170	\$40,551	0.9%
2250	160	Salaries-Non-Instructional Staff	\$1,715,370	\$1,798,504	\$83,134	4.8%	\$1,952,025	\$153,521	8.5%	\$2,023,758	\$71,733	3.7%	\$2,026,570	\$2,812	0.1%
2250	200	Equipment	\$9,000	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%
2250	400	Contractual	\$1,500	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%
2250	400	Contractual-One to One Nursing	\$164,000	\$168,920	\$4,920	3.0%	\$0	(\$168,920)	-100.0%	\$0	\$0	#DIV/0!	\$150,000	\$150,000	0.0%
2250	400	Contractual-OT/PT	\$563,750	\$580,663	\$16,913	3.0%	\$609,696	\$29,034	5.0%	\$640,181	\$30,485	5.0%	\$727,205	\$87,024	13.6%
2250	400	Contractual-Hearing	\$130,000	\$133,900	\$3,900	3.0%	\$136,000	\$2,100	1.6%	\$136,000	\$0	0.0%	\$95,000	(\$41,000)	-30.1%
2250	400	Contractual-Home Teaching	\$60,000	\$61,800	\$1,800	3.0%	\$55,000	(\$6,800)	-11.0%	\$55,000	\$0	0.0%	\$40,000	(\$15,000)	-27.3%
2250	401	Conferences & Travel	\$1,400	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%	\$1,400	\$0	0.0%
2250	450	Materials & Supplies	\$37,200	\$37,200	\$0	0.0%	\$40,000	\$2,800	7.5%	\$40,000	\$0	0.0%	\$40,000	\$0	0.0%
2250	471	Tuition-Public Schools	\$50,000	\$50,000	\$0	0.0%	\$30,000	(\$20,000)	-40.0%	\$30,000	\$0	0.0%	\$50,000	\$20,000	66.7%
2250	472	Tuition-Other Schools	\$1,830,000	\$1,830,000	\$0	0.0%	\$1,900,000	\$70,000	3.8%	\$2,095,000	\$195,000	10.3%	\$3,050,000	\$955,000	45.6%
2250	480	Textbooks	\$3,000	\$3,000	\$0	0.0%	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%	\$2,500	\$0	0.0%
2250	490	BOCES Services	\$375,000	\$690,980	\$315,980	84.3%	\$789,490	\$98,510	14.3%	\$932,173	\$142,683	18.1%	\$1,142,977	\$210,804	22.6%

BUDGET CODE		DESCRIPTION	2021-22	2022-23	AMOUNT	PERCENT	2023-24	AMOUNT	PERCENT	2024-25	AMOUNT	PERCENT	2025-26	AMOUNT	PERCENT
FUNCTION	OBJECT		BUDGET	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE
Total Special Education			\$9,067,077	\$9,892,702	\$825,625	9.1%	\$9,945,489	\$52,788	0.5%	\$10,269,131	\$323,642	3.3%	\$11,679,322	\$1,410,191	13.7%
Occupational Education															
2280	490	BOCES Services	\$837,466	\$776,365	(\$61,101)	-7.3%	\$1,025,848	\$249,483	32.1%	\$1,135,581	\$109,733	10.7%	\$1,162,740	\$27,159	2.4%
Total Occupational Education			\$837,466	\$776,365	(\$61,101)	-7.3%	\$1,025,848	\$249,483	32.1%	\$1,135,581	\$109,733	10.7%	\$1,162,740	\$27,159	2.4%
Teaching Special Schools															
2330	120	Salaries-Teachers-K-6 Summer School	\$17,000	\$17,000	\$0	0.0%	\$17,000	\$0	0.0%	\$17,000	\$0	0.0%	\$17,000	\$0	0.0%
2330	130	Salaries-Teachers-7-12 Summer School	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
2330	150	Salaries-Teachers-Community Ed	\$30,000	\$30,000	\$0	0.0%	\$35,000	\$5,000	16.7%	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%
2330	160	Salaries-Non-Instructional Staff	\$2,970	\$2,970	\$0	0.0%	\$2,970	\$0	0.0%	\$2,970	\$0	0.0%	\$2,970	\$0	0.0%
2330	400	Contractual-Summer School	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%	\$1,200	\$0	0.0%
2330	400	Contractual-Community Ed	\$60,000	\$60,000	\$0	0.0%	\$85,000	\$25,000	41.7%	\$85,000	\$0	0.0%	\$85,000	\$0	0.0%
2330	450	Materials & Supplies-Summer School	\$2,000	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%
2330	450	Materials & Supplies-Community Ed	\$8,000	\$8,000	\$0	0.0%	\$9,000	\$1,000	12.5%	\$9,000	\$0	0.0%	\$9,000	\$0	0.0%
2330	480	Textbooks-Summer School	\$650	\$650	\$0	0.0%	\$650	\$0	0.0%	\$650	\$0	0.0%	\$650	\$0	0.0%
Total Teaching Special Schools			\$171,820	\$171,820	\$0	0.0%	\$202,820	\$31,000	18.0%	\$202,820	\$0	0.0%	\$202,820	\$0	0.0%
School Library & AV															
2610	200	Equipment-AV	\$1,500	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%	\$1,500	\$0	0.0%
2610	450	Materials & Supplies	\$6,600	\$6,600	\$0	0.0%	\$6,600	\$0	0.0%	\$6,600	\$0	0.0%	\$6,600	\$0	0.0%
2610	460	Library Books-Aidable	\$22,798	\$22,798	\$0	0.0%	\$22,798	\$0	0.0%	\$22,798	\$0	0.0%	\$22,798	\$0	0.0%
Total School Library & AV			\$30,898	\$30,898	\$0	0.0%	\$30,898	\$0	0.0%	\$30,898	\$0	0.0%	\$30,898	\$0	0.0%
Computer Instruction Services															
2630	160	Salaries-Non-Instructional Staff	\$404,792	\$424,705	\$19,913	4.9%	\$513,353	\$88,648	20.9%	\$597,711	\$84,358	16.4%	\$611,573	\$13,862	2.3%
2630	220	Computer Equip (Hdwr Aid)	\$95,000	\$115,000	\$20,000	21.1%	\$150,000	\$35,000	30.4%	\$275,000	\$125,000	83.3%	\$275,000	\$0	0.0%
2630	400	Contractual	\$26,500	\$26,500	\$0	0.0%	\$26,500	\$0	0.0%	\$26,500	\$0	0.0%	\$26,500	\$0	0.0%
2630	405	Computer Parts/Repair	\$125,000	\$125,000	\$0	0.0%	\$125,000	\$0	0.0%	\$125,000	\$0	0.0%	\$125,000	\$0	0.0%
2630	460	Computer Software (Softw Aid)	\$70,000	\$70,000	\$0	0.0%	\$70,000	\$0	0.0%	\$70,000	\$0	0.0%	\$70,000	\$0	0.0%
2630	490	BOCES Services	\$490,790	\$625,301	\$134,511	27.4%	\$671,985	\$46,684	7.5%	\$788,766	\$116,781	17.4%	\$867,645	\$78,879	10.0%
Total Computer Instruction Services			\$1,212,082	\$1,386,506	\$174,424	14.4%	\$1,556,838	\$170,332	12.3%	\$1,882,977	\$326,139	20.9%	\$1,975,718	\$92,741	4.9%
Attendance															
2805	160	Salaries-Non-Instructional Staff	\$17,500	\$18,025	\$525	3.0%	\$21,100	\$3,075	17.1%	\$24,221	\$3,121	14.8%	\$24,221	\$0	0.0%
2805	450	Materials & Supplies	\$1,400	\$1,400	\$0	0.0%	\$1,300	(\$100)	-7.1%	\$1,300	\$0	0.0%	\$1,300	\$0	0.0%
Total Attendance			\$18,900	\$19,425	\$525	2.8%	\$22,400	\$2,975	15.3%	\$25,521	\$3,121	13.9%	\$25,521	\$0	0.0%
Guidance															
2810	150	Salaries-Teacher/Professional Staff	\$1,297,335	\$1,329,768	\$32,433	2.5%	\$1,260,557	(\$69,211)	-5.2%	\$1,227,228	(\$33,329)	-2.6%	\$1,334,179	\$106,951	8.7%
2810	160	Salaries-Non-Instructional Staff	\$119,225	\$122,802	\$3,577	3.0%	\$63,078	(\$59,724)	-48.6%	\$66,858	\$3,780	6.0%	\$70,224	\$3,366	5.0%
2810	400	Contractual	\$180	\$180	\$0	0.0%	\$180	\$0	0.0%	\$180	\$0	0.0%	\$180	\$0	0.0%
2810	450	Materials & Supplies	\$7,250	\$7,250	\$0	0.0%	\$8,500	\$1,250	17.2%	\$8,500	\$0	0.0%	\$8,500	\$0	0.0%
Total Guidance			\$1,423,990	\$1,460,000	\$36,010	2.5%	\$1,332,315	(\$127,685)	-8.7%	\$1,302,766	(\$29,549)	-2.2%	\$1,413,083	\$110,317	8.5%
Health Services															
2815	160	Salaries-Non-Instructional Staff	\$615,541	\$588,346	(\$27,195)	-4.4%	\$607,662	\$19,316	3.3%	\$608,263	\$601	0.1%	\$626,582	\$18,319	3.0%
2815	200	Equipment	\$11,000	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%
2815	400	Contractual	\$42,500	\$42,500	\$0	0.0%	\$42,500	\$0	0.0%	\$42,500	\$0	0.0%	\$42,500	\$0	0.0%
2815	400	Health Services-Other Districts	\$172,000	\$172,000	\$0	0.0%	\$175,000	\$3,000	1.7%	\$175,000	\$0	0.0%	\$175,000	\$0	0.0%
2815	450	Materials & Supplies	\$9,730	\$9,730	\$0	0.0%	\$12,500	\$2,770	28.5%	\$12,500	\$0	0.0%	\$12,500	\$0	0.0%
Total Health Services			\$850,771	\$823,576	(\$27,195)	-3.2%	\$848,662	\$25,086	3.0%	\$849,263	\$601	0.1%	\$867,582	\$18,319	2.2%
Psychological Services															
2820	150	Salaries-Teacher/Professional Staff	\$257,573	\$250,435	(\$7,138)	-2.8%	\$281,325	\$30,890	12.3%	\$289,835	\$8,510	3.0%	\$263,064	(\$26,771)	-9.2%
2820	450	Materials & Supplies	\$4,900	\$4,900	\$0	0.0%	\$5,000	\$100	2.0%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%
Total Psychological Services			\$262,473	\$255,335	(\$7,138)	-2.7%	\$286,325	\$30,990	12.1%	\$294,835	\$8,510	3.0%	\$268,064	(\$26,771)	-9.1%
Social Services															
2825	150	Salaries-Teacher/Professional Staff	\$110,847	\$246,574	\$135,727	122.4%	\$318,111	\$71,537	29.0%	\$443,603	\$125,492	39.4%	\$400,375	(\$43,228)	-9.7%
2825	160	Salaries-Non-Instructional Staff	\$55,079	\$56,731	\$1,652	3.0%	\$63,893	\$7,162	12.6%	\$123,902	\$60,009	93.9%	\$133,872	\$9,970	8.0%
2825	450	Materials & Supplies	\$500	\$500	\$0	0.0%	\$500	\$0	0.0%	\$500	\$0	0.0%	\$500	\$0	0.0%
2825	490	BOCES Services	\$16,000	\$23,422	\$7,422	46.4%	\$29,981	\$6,559	28.0%	\$32,677	\$2,696	9.0%	\$8,581	(\$24,096)	-73.7%
Total Social Services			\$182,426	\$327,227	\$144,801	79.4%	\$412,485	\$85,258	26.1%	\$600,682	\$188,197	45.6%	\$543,328	(\$57,354)	-9.5%
Co-Curricular Activities															
2850	150	Salaries-Co-Curricular	\$118,000	\$121,000	\$3,000	2.5%	\$121,000	\$0	0.0%	\$121,000	\$0	0.0%	\$125,000	\$4,000	3.3%

BUDGET CODE		DESCRIPTION	2021-22	2022-23	AMOUNT	PERCENT	2023-24	AMOUNT	PERCENT	2024-25	AMOUNT	PERCENT	2025-26	AMOUNT	PERCENT
FUNCTION	OBJECT		BUDGET	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE
2850	400	Contractual	\$23,000	\$23,000	\$0	0.0%	\$23,000	\$0	0.0%	\$23,000	\$0	0.0%	\$23,000	\$0	0.0%
2850	450	Materials & Supplies	\$2,001	\$2,001	\$0	0.0%	\$2,002	\$1	0.0%	\$2,002	\$0	0.0%	\$2,002	\$0	0.0%
Total Co-Curricular Activities			\$143,001	\$146,001	\$3,000	2.1%	\$146,002	\$1	0.0%	\$146,002	\$0	0.0%	\$150,002	\$4,000	2.7%
Interscholastic Athletics															
2855	150	Salaries-Coaches	\$415,000	\$425,000	\$10,000	2.4%	\$438,000	\$13,000	3.1%	\$455,000	\$17,000	3.9%	\$477,000	\$22,000	4.8%
2855	150	Salaries-Athletic Event Supervision	\$20,000	\$25,000	\$5,000	25.0%	\$25,000	\$0	0.0%	\$28,000	\$3,000	12.0%	\$33,000	\$5,000	17.9%
2855	200	Equipment	\$10,000	\$10,000	\$0	0.0%	\$12,000	\$2,000	20.0%	\$15,000	\$3,000	25.0%	\$18,000	\$3,000	20.0%
2855	400	Contractual	\$56,790	\$56,790	\$0	0.0%	\$56,790	\$0	0.0%	\$58,000	\$1,210	2.1%	\$62,000	\$4,000	6.9%
2855	400	Contractual-Officials	\$55,000	\$55,000	\$0	0.0%	\$57,000	\$2,000	3.6%	\$68,000	\$11,000	19.3%	\$73,000	\$5,000	7.4%
2855	450	Materials & Supplies	\$40,000	\$40,000	\$0	0.0%	\$50,000	\$10,000	25.0%	\$53,000	\$3,000	6.0%	\$63,000	\$10,000	18.9%
2855	490	BOCES Services	\$17,000	\$17,200	\$200	1.2%	\$20,300	\$3,100	18.0%	\$27,250	\$6,950	34.2%	\$35,038	\$7,788	28.6%
Total Interscholastic Athletics			\$613,790	\$628,990	\$15,200	2.5%	\$659,090	\$30,100	4.8%	\$704,250	\$45,160	6.9%	\$761,038	\$56,788	8.1%
Transportation															
5510	160	Salaries-Non-Instructional Staff	\$2,875,896	\$2,803,549	(\$72,347)	-2.5%	\$2,709,737	(\$93,812)	-3.3%	\$2,996,305	\$286,568	10.6%	\$3,289,390	\$293,085	9.8%
5510	200	Equipment	\$3,000	\$3,000	\$0	0.0%	\$5,000	\$2,000	66.7%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%
5510	210	Bus Purchases	\$495,000	\$516,000	\$21,000	4.2%	\$738,000	\$222,000	43.0%	\$929,278	\$191,278	25.9%	\$1,077,000	\$147,722	15.9%
5510	400	Contractual	\$127,200	\$127,200	\$0	0.0%	\$145,000	\$17,800	14.0%	\$170,000	\$25,000	17.2%	\$190,000	\$20,000	11.8%
5510	401	Conferences & Travel	\$1,412	\$1,412	\$0	0.0%	\$1,200	(\$212)	-15.0%	\$3,000	\$1,800	150.0%	\$6,500	\$3,500	116.7%
5510	450	Materials & Supplies	\$402,000	\$417,000	\$15,000	3.7%	\$430,000	\$13,000	3.1%	\$455,000	\$25,000	5.8%	\$485,000	\$30,000	6.6%
5510	490	BOCES Services	\$1,088	\$751	(\$337)	-31.0%	\$360	(\$391)	-52.1%	\$360	\$0	0.0%	\$360	\$0	0.0%
Total Transportation			\$3,905,596	\$3,868,912	(\$36,684)	-0.9%	\$4,029,297	\$160,385	4.1%	\$4,558,943	\$529,646	13.1%	\$5,053,250	\$494,307	10.8%
Bus Garage															
5530	160	Salaries-Non-Instructional Staff	\$28,000	\$28,840	\$840	3.0%	\$28,840	\$0	0.0%	\$28,840	\$0	0.0%	\$28,840	\$0	0.0%
5530	200	Equipment	\$2,000	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%	\$2,000	\$0	0.0%
5530	400	Contractual	\$3,900	\$3,900	\$0	0.0%	\$10,500	\$6,600	169.2%	\$10,500	\$0	0.0%	\$10,500	\$0	0.0%
5530	400	Natural Gas	\$31,000	\$31,000	\$0	0.0%	\$34,000	\$3,000	9.7%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%
5530	400	Electricity	\$54,000	\$54,000	\$0	0.0%	\$57,000	\$3,000	5.6%	\$57,000	\$0	0.0%	\$57,000	\$0	0.0%
5530	400	Water/Sewer	\$10,200	\$10,200	\$0	0.0%	\$12,000	\$1,800	17.6%	\$12,000	\$0	0.0%	\$12,000	\$0	0.0%
5530	400	Telephone	\$22,450	\$22,450	\$0	0.0%	\$22,450	\$0	0.0%	\$22,450	\$0	0.0%	\$22,450	\$0	0.0%
5530	450	Materials & Supplies	\$11,000	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%	\$11,000	\$0	0.0%
Total Bus Garage			\$162,550	\$163,390	\$840	0.5%	\$177,790	\$14,400	8.8%	\$177,790	\$0	0.0%	\$177,790	\$0	0.0%
Contract Transportation															
5540	400	Contract Transportation	\$1,150,000	\$1,250,000	\$100,000	8.7%	\$2,750,000	\$1,500,000	120.0%	\$2,600,000	(\$150,000)	-5.5%	\$3,100,000	\$500,000	19.2%
Total Contract Transportation			\$1,150,000	\$1,250,000	\$100,000	8.7%	\$2,750,000	\$1,500,000	120.0%	\$2,600,000	(\$150,000)	-5.5%	\$3,100,000	\$500,000	19.2%
Public Transportation															
5550	400	Public Transportation	\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%
Total Public Transportation			\$1,000	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%
Civic Activities															
8060	160	Salaries-Community Supervision	\$42,000	\$44,000	\$2,000	4.8%	\$44,000	\$0	0.0%	\$44,000	\$0	0.0%	\$44,000	\$0	0.0%
8060	400	Community Supervision	\$3,500	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%	\$3,500	\$0	0.0%
Total Civic Activities			\$45,500	\$47,500	\$2,000	4.4%	\$47,500	\$0	0.0%	\$47,500	\$0	0.0%	\$47,500	\$0	0.0%
Employee Benefits															
9010	800	Employees' Retirement	\$1,817,634	\$1,587,634	(\$230,000)	-12.7%	\$1,656,334	\$68,700	4.3%	\$1,722,587	\$66,253	4.0%	\$1,791,491	\$68,903	4.0%
9020	800	Teachers' Retirement	\$3,365,479	\$3,534,285	\$168,806	5.0%	\$3,650,131	\$115,846	3.3%	\$3,646,461	(\$3,670)	-0.1%	\$3,786,250	\$139,789	3.8%
9030	800	FICA	\$3,530,500	\$3,550,000	\$19,500	0.6%	\$3,850,000	\$300,000	8.5%	\$3,850,000	\$0	0.0%	\$3,900,000	\$50,000	1.3%
9040	800	Workers Compensation	\$310,000	\$300,000	(\$10,000)	-3.2%	\$365,000	\$65,000	21.7%	\$365,000	\$0	0.0%	\$285,000	(\$80,000)	-21.9%
9045	800	Life Insurance	\$42,000	\$45,000	\$3,000	7.1%	\$47,000	\$2,000	4.4%	\$47,000	\$0	0.0%	\$47,000	\$0	0.0%
9050	800	Unemployment Insurance	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
9055	800	Disability Insurance	\$35,000	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%	\$35,000	\$0	0.0%
9060	800	Health Insurance	\$9,920,000	\$10,126,800	\$206,800	2.1%	\$10,405,604	\$278,804	2.8%	\$11,196,747	\$791,143	7.6%	\$11,890,945	\$694,198	6.2%
9060	800	Section 105H Plan	\$525,000	\$575,000	\$50,000	9.5%	\$625,000	\$50,000	8.7%	\$625,000	\$0	0.0%	\$900,000	\$275,000	44.0%
9060	800	Section 125 Plan	\$25,000	\$28,000	\$3,000	12.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%
9060	800	Vision Plan	\$30,000	\$32,000	\$2,000	6.7%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%
9089	800	403(b) Employer Contribution	\$220,000	\$240,000	\$20,000	9.1%	\$260,000	\$20,000	8.3%	\$320,000	\$60,000	23.1%	\$320,000	\$0	0.0%
Total Employee Benefits			\$19,870,613	\$20,103,719	\$233,106	1.2%	\$21,004,069	\$900,350	4.5%	\$21,917,795	\$913,726	4.4%	\$23,065,686	\$1,147,890	5.2%
Debt Service															
9711	600	Bond Principal-School Construction	\$4,750,000	\$4,500,000	(\$250,000)	-5.3%	\$5,195,000	\$695,000	15.4%	\$5,316,407	\$121,407	2.3%	\$5,420,603	\$104,196	2.0%
9711	700	Bond Interest-School Construction	\$814,739	\$1,300,000	\$485,261	59.6%	\$2,030,000	\$730,000	56.2%	\$1,967,258	(\$62,742)	-3.1%	\$1,941,624	(\$25,634)	-1.3%
9731	600	BAN Principal-School Construction	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%

BUDGET CODE		DESCRIPTION	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
FUNCTION	OBJECT														
9731	700	BAN Interest-School Construction	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
9760	700	TAN Interest	\$17,500	\$17,500	\$0	0.0%	\$17,500	\$0	0.0%	\$17,500	\$0	0.0%	\$0	(\$17,500)	-100.0%
9785	600	Installment Purchase (EPC)-Principal	\$360,034	\$368,650	\$8,616	2.4%	\$377,424	\$8,774	2.4%	\$386,407	\$8,983	2.4%	\$395,603	\$9,196	2.4%
9785	700	Installment Purchase (EPC)-Interest	\$74,663	\$66,102	(\$8,561)	-11.5%	\$57,328	(\$8,774)	-13.3%	\$48,346	(\$8,982)	-15.7%	\$39,149	(\$9,197)	-19.0%
Total Debt Service			\$6,016,936	\$6,252,252	\$235,316	3.9%	\$7,677,252	\$1,425,000	22.8%	\$7,735,918	\$58,666	0.8%	\$7,796,979	\$61,061	0.8%
Interfund Transfers															
9901	950	Transfer to Special Aid Fund	\$160,000	\$160,000	\$0	0.0%	\$160,000	\$0	0.0%	\$160,000	\$0	0.0%	\$160,000	\$0	0.0%
9950	900	Transfer to Capital Fund	\$100,000	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%
Total Interfund Transfers			\$260,000	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%
TOTAL BUDGET			\$85,923,559	\$89,351,588	\$3,428,029	3.99%	\$96,886,589	\$7,516,441	8.41%	\$100,410,422	\$3,523,833	3.64%	\$105,464,831	\$5,054,409	5.03%