

SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Budget Study Session #1



Saturday, February 7, 2026 / 8:00am / Vergils Community Center
Sweet Home Board of Education

EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE.

Timeline

Budget Process & School Board Elections Important Dates

Detail	Deadline
Final Tax Cap Calculations Due to the State	March 1, 2026
School Board Candidate Nominating Petitions Due*	April 20, 2026
Last Day for BOE Adoption of Proposed Budget	April 24, 2026
Property Tax Report Cards Due	April 27, 2026
Required Public Hearing on Proposed Budget	May 5 - 12, 2026
Annual Budget Vote & School Board Election	May 19, 2026

**Term of Peter Bellanti expires on June 30, 2026*



Budget Development

2026-27 Budget Development Process Sweet Home Dates

Detail	Deadline
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 2026
Budget Study Session #1: Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	February 7, 2026
Budget Study Session #2: Preliminary Budget / Estimated Revenues & Updates / Staffing Recommendations	March 10, 2026
Budget Study Session #3: Budget Update Discussion / NYS Budget Completion & Final State Aid runs	April 14, 2026
Budget Hearing / BOE 2026-27 Budget Adoption	April 21, 2026
Annual Budget Vote & School Board Election	May 19, 2026



Building a Budget

★ Establish Boundaries

- *Programmatic: Sweet Home Core (class sizes, art, music, athletics, AIS, etc)*
- *Fiscal – Create budget that falls **BELOW OR AT** tax cap.*
- *Fiscal - Discuss use of available tax cap, potential tax cap override & potential use of reserves (if any)*

★ Project Revenue

- *State Aid*
- *Tax Receipts*
- *Other Income*

★ Project Expenses

- *Enrollment / Staffing*
- *Salaries, Benefits & Assumptions*
- *Other Expenses with major budgetary impact*

★ Project the Bottom line & Consider Alternatives / Set priorities

- *What are some potential reductions or additions to the budget based on needs and goals of the Board and District*



Goals for Today's Session

★ Program Maintenance Budget:

- *Present a program maintenance budget with best estimates to date*
- *Pinpoint revenue projections & year over year comparisons / Tax Cap discussion / Use of reserves*
- *Isolate major expenditure increases from present school year*
- *Discuss impact of retirements and potential impact to 2026-27 staffing*
- *Review administrative team and department head priorities*
- *Discuss Board priorities and next steps in budget process*
- *Questions and answers at any time*



A Closer Look: Revenue

★ Four Major Areas that impact revenue side of budget:

- *State Aid*
- *Real Property Taxes (Tax Cap) / PILOTs*
- *Sales Tax*
- *Use of reserves to close potential budget gaps*

★ Impact of Federal Funds & Grants

- *Title Grants - Title I, II, III and IV*
- *IDEA / 611/619 Grants*
- *Universal Pre-K Grant*
- *Universal Pre-K Expansion Grant*
- **2026-27 Executive Proposal UPK Funding**



A Closer Look: State Aid

Aid Category	2024-25	2025-26	Increase	2026-27 Projection*	Increase
Basic Foundation Aid	\$23,530,000	\$26,787,000	\$3,257,000	\$27,200,000	\$413,000
Excess Costs / Transportation	\$5,700,000	\$6,300,000	\$600,000	\$6,550,000	\$250,000
Building Aid	\$3,400,000	\$3,600,000	\$200,000	\$3,600,000	\$0
BOCES Aid	\$1,650,000	\$1,725,000	\$75,000	\$2,000,000	\$275,000
Textbook Aid	\$222,000	\$225,000	\$3,000	\$227,000	\$2,000
Computer Hardware Aid	\$53,000	\$54,000	\$1,000	\$52,000	-\$2,000
Computer Software Aid	\$62,000	\$65,000	\$3,000	\$67,000	\$2,000
Library Aid	\$25,000	\$28,000	\$3,000	\$30,000	\$2,000
TOTAL AID IN BUDGET	\$34,692,000	\$38,247,000	\$4,142,000	\$39,726,000	\$942,000

Year to Year Increase in Total Aid: \$942,000
 Year to Year Increase in Foundation Aid: \$413,000

****2026-27 Executive Proposal includes and additional \$690,000 in UPK Aid. UPK Aid with flow through special fund and is not recognized here. Potential savings would come on expense side of the budget.***

Year to Year Increase in Total Aid with UPK additional funding: \$1,632,000



A Closer Look: Tax Cap Legislation

New York’s property tax cap law establishes a tax levy limit for each school district. The tax levy limit allows school districts to increase their property tax levy from one year to the next by 2 percent or the rate of inflation, whichever is less, based on a multi-step formula. School districts are then allowed to take certain exemptions that may boost their tax levy limits to more than 2 percent or the inflation rate.

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year										
Fiscal Year	Fiscal Years Beginning									
	2022		2023		2024		2025		2026	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200	3.30%	1.0200	2.64%	1.0200
Mar 1 - Feb 28	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200	3.18%	1.0200	2.65%	1.0200
Apr 1 - Mar 31	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200	3.07%	1.0200	2.70%	1.0200
Jun 1 - May 31	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200	2.63% ¹	1.0200
Jul 1 - Jun 30	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200	2.63% ¹	1.0200
Aug 1 - Jul 31	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200	Coming February 2026	
Sep 1 - Aug 31	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200	2.91%	1.0200		
Oct 1 - Sep 30	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200	2.82%	1.0200		

¹ The calculation excludes October 2025 since there was no CPI data available from the U.S. Bureau of Labor Statistics.

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

New York State Comptroller
THOMAS P. DINAPOLI

Property Tax Cap

Inflation and Allowable Levy Growth Factors





A Closer Look: 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 2025: 1.0000
Sweet Home 2026: 1.0025

This **INCREASE of 0.25%** essentially means that our tax base, absent from permissible tax cap exclusions, must remain close to the same this year.

2025-26 Tax Levy: **\$54,486,662**

2025-26 Tax Levy with a 1.0000 Growth Factor:
\$54,486,662

2025-26 Tax Levy with a 1.0025 Growth Factor:
\$54,622,879

**Financial Impact / Difference:
\$136,217**



A Closer Look: Tax Cap

Increase from 25-26:

→ \$799,068 // 1.47%

Key Factors / Notes:

→ Growth factor 1.0025 for this year / 1.0000 last year

→ *** Discussion Point: Impact of bus purchases on the tax cap**

Tax Levy Threshold Calculation-Draft #1		
2/7/2026		
A.	Total Real Property Tax Levy for Base Year	\$54,486,662
B.	Tax Base Growth Factor (minimum of 1.0)	1.0025
C.	Product of A * B	\$54,622,879
D.	Base Year PILOTS	\$490,000
E.	Sum of C + D	\$55,112,879
F.	Base Year Capital Tax Levy	\$4,432,736
G.	Difference of E - F	\$50,680,143
H.	Allowable Levy Growth Factor based on CPI	1.0200
I.	Product of G * H	\$51,693,746
J.	Budget Year PILOTS	\$500,000
K.	Difference of I - J	\$51,193,746
L.	Equals Tax Levy Limit	\$51,193,746
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$4,091,984
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)	\$55,285,730
W.	Total Tax Levy Percentage Increase	1.47%



A Closer Look: Sales Tax Revenue

Sales Tax by Quarter	2025-26	2026-27
Quarter 1 (September)	\$1,019,438	\$1,093,648
Quarter 2 (December)	\$1,477,871	\$1,495,536
Quarter 3 (March)	\$1,423,573	??
Quarter 4 (June)	\$1,968,199	??
TOTAL	\$5,889,081	??

***Sales Tax Through 2 Quarters:**

- 2024-2025: \$2,497,309
- 2025-2026: \$2,589,184
- Difference: \$91,875

2026-27: Sales Tax Projection: \$5,700,000



A Closer Look: Other Revenue Streams

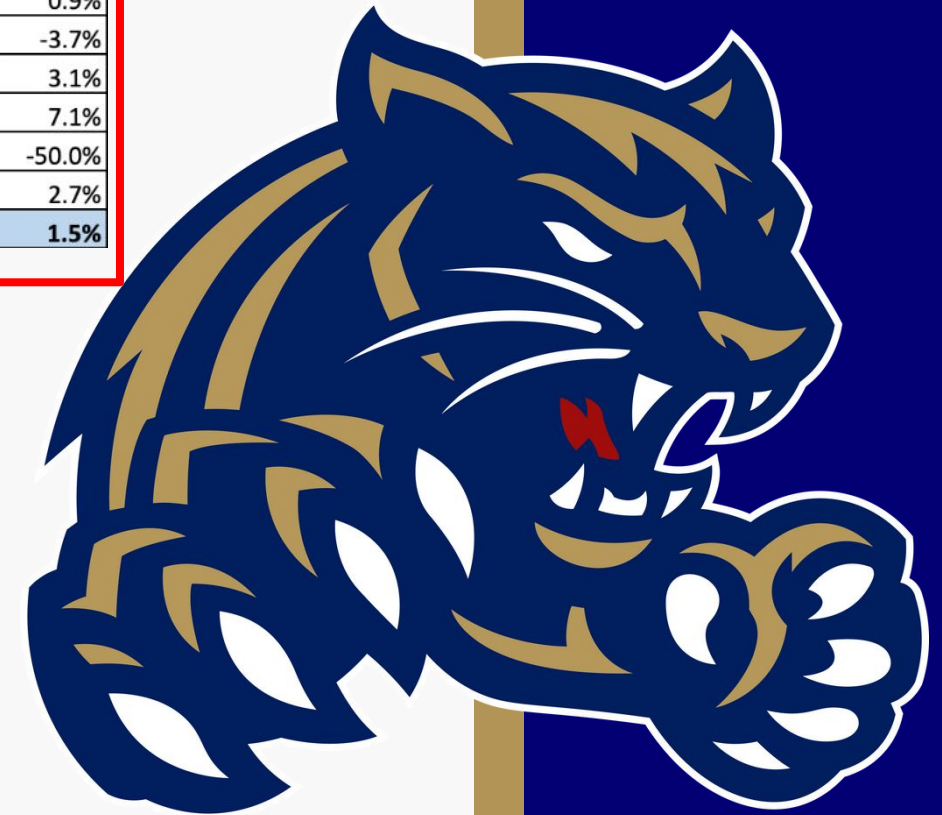
Category	2025-26	2026-27	Increase/Decrease
Overall Reserve Usage	\$645,350	\$125,000	\$520,350
PILOTS (Payment in Lieu of Taxes)	\$557,000	\$750,000	\$193,000
Interest Earnings	\$505,000	\$650,000	\$145,000
UPK Integrated Funding	\$1,200,000	\$600,000	\$600,000
TOTAL	\$2,907,350	\$2,125,000	\$782,350



A Closer Look: Total Revenue

ACCOUNT CODE	ACCOUNT NAME	2022-23 BUDGET	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	2026-27 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$53,321,588	\$53,321,588	\$0	0.0%	\$54,268,072	\$946,484	1.8%	\$54,486,667	\$55,285,730	\$799,068	1.5%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$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	\$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%
1040.3	USE OF EMPLOYEE BENEFITS LIAB. RESERVE	\$0	\$1,100,000	\$1,100,000	0.0%	\$220,350	(\$879,650)	0.0%	\$220,350	\$0	(\$220,350)	-100.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$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%
1040.6	USE OF DEBT SERVICE RESERVE	\$705,000	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%	\$300,000	\$0	(\$300,000)	-100.0%
1081.0	PAYMENT IN LIEU OF TAXES	\$558,000	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%	\$557,000	\$750,000	\$193,000	34.6%
1120.0	NON-PROP TAXES-SALES TAX	\$3,900,000	\$4,500,000	\$600,000	15.4%	\$5,100,000	\$600,000	13.3%	\$5,450,000	\$5,700,000	\$250,000	4.6%
1315.0	COMM ED TUITION & FEES	\$115,000	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%	\$75,000	\$75,000	\$0	0.0%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%	\$50,000	\$50,000	\$0	0.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%	\$300,000	\$200,000	(\$100,000)	-33.3%
2401.0	INTEREST	\$150,000	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%	\$505,000	\$650,000	\$145,000	28.7%
2413.0	RENT REAL PROPERTY-BOCES	\$440,000	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%	\$520,000	\$530,000	\$10,000	1.9%
3101.0	STATE AID-BASIC FORMULA	\$17,500,000	\$21,675,000	\$4,175,000	23.9%	\$23,530,000	\$1,855,000	8.6%	\$26,250,000	\$27,200,000	\$950,000	3.6%
3101.0	STATE AID-BUILDING AID	\$2,050,000	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%	\$3,600,000	\$3,600,000	\$0	0.0%
3101.1	ST AID-EXCESS COST	\$4,555,000	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%	\$6,450,000	\$6,550,000	\$100,000	1.6%
3103.0	BOCES AID	\$1,600,000	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%	\$1,720,000	\$2,000,000	\$280,000	16.3%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$210,000	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%	\$225,000	\$227,000	\$2,000	0.9%
3261.0	COMPUTER HARDWARE AID	\$49,000	\$51,000	\$2,000	4.1%	\$53,000	\$2,000	3.8%	\$54,000	\$52,000	(\$2,000)	-3.7%
3262.0	COMPUTER SOFTWARE AID	\$57,500	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%	\$65,000	\$67,000	\$2,000	3.1%
3263.0	LIBRARY AID	\$20,500	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%	\$28,000	\$30,000	\$2,000	7.1%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%	\$1,200,000	\$600,000	(\$600,000)	-50.0%
-----	Other Receipts	\$875,000	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%	\$925,000	\$950,000	\$25,000	2.7%
	DISTRICT TOTALS	\$89,351,588	\$96,886,588	\$7,535,000	8.43%	\$100,410,422	\$3,523,834	3.6%	\$105,576,017	\$107,111,730	\$1,535,718	1.5%

2026-27 Revenue: \$107,111,730 / Increase: \$1,535,718 / 1.5%



A Closer Look: Expenses

2026-27 Known Budgetary Impacts

Category	2025-26	2026-27	Increase/Decrease
District Liability Insurance	\$355,000	\$405,000	\$50,000
BOCES Administrative Costs	\$428,834	\$621,006	\$192,172
Charter School Tuition	\$1,400,000	\$1,450,000	\$50,000
Special Education Tuition	\$3,075,000	\$4,200,000	\$1,125,000
BOCES Occupational Education	\$1,162,740	\$1,336,688	\$173,948
Computer Hardware Equipment	\$275,000	\$365,000	\$90,000
Contracted Transportation	\$3,100,000	\$3,600,000	\$500,000
Legal Settlements	-	\$243,795	\$243,795
TOTAL	\$9,796,574	\$12,221,489	\$2,424,915



A Closer Look: Expenses

2026-27 Known Budgetary Impacts

■ Known Budgetary Impacts :

- *Collective Bargaining Agreements*
 - SHEA (Teachers) - 2.0% Annual Step Increase (step & increment) – Total increase 3.5-4%
 - SHASA (Administrators & Supervisors) - 3.5% Annual Increase
- *Bus Purchases* -
 - **\$700,000 in budget** (4 electric buses)
 - Last opportunity to purchase diesel busses
 - Large passenger diesel bus - \$184,000 ea. (Qty - 3)
 - Small passenger Wheelchair bus - \$163,000 ea. (Qty - 2)
 - Small passenger bus - \$135,000 ea. (Qty - 1)
 - **TOTAL DIESEL = \$1,013,000 / Impact on Tax Cap**
- *Utilities Across the District*
 - Increase of \$200,000
- *Teacher Retirement Incentive*
 - Remains at \$745,000 / Salaries Flatten



A Closer Look: Expenses

2026-27 Unknown Budgetary Impacts

■ **Unknown Budgetary Impacts :**

- SHEA (Teachers) – 12 Retirements / Impact on Staffing / All positions currently in budget
- SHSEA Contract Negotiations ongoing
- *NY 44 Trust Health Insurance*
 - Increase yet to be determined
 - Increase close to 5.5% in 2025-26 / Estimate a 7% increase in 26-27 ~ \$732,000
 - Increase dependent upon staffing plan / removed retirees from estimate
- *BOCES Participation – still finalizing that*
 - Administrative Costs, Occupation Education included in budget
 - Remainder of 25-26 BOCES participation ~ \$4 million
 - Working with SH team through participation line by line to determine what is needed



A Closer Look: Cost Savings Measures

2026-27 Cost Savings Measures Added to Program Maintenance Budget

■ **Executive UPK Funding Expansion**

- Additional \$690,000 awarded to District in Executive Budget proposal
- Savings applied to salaries for aides, retirement system contributions and FICA

■ **Addition of 2 exceptional classrooms**

- Estimated net savings of \$450,000 applied to Special Education tuition line

■ **Hiring our own OT/PT staff**

- Estimated net savings of \$227,000 applied to Contracted OT/PT budget line



A Closer Look: Cost Savings Measures

2026-27 potential Cost Savings Measures / Federal Funds

Federal Grant	2025-26 Total Allocation	2025-26 Salaries	Variance
Title I	\$1,019,350	\$863,581	\$155,769
IDEA Part B 611 Grant	\$977,680	\$789,945	\$187,735
IDEA Part B 619 Grant	\$37,204	\$17,830	\$19,374
Title II	\$130,316	\$56,113	\$74,203
Title III Immigrant & ELL	\$27,181	\$0	\$27,181
Title IV	\$78,095	\$0	\$78,095
TOTAL	\$2,269,826	\$1,727,469	\$542,357



Program Maintenance: Snapshot

2026-27 Program Maintenance Budget Snapshot

Revenue Summary	2025-26	2026-27	2026-27 Percent Increase
Budgeted Revenues	\$105,576,012	\$107,111,730	1.5%
Local Tax Levy	\$54,486,662	\$55,285,730	1.5%

Expenditure Summary	2025-26	2026-27	2026-27 Percent Increase
Budgeted Expenditures	\$105,576,012	\$108,294,552	2.6%

Deficit: \$1,182,822



Program Maintenance: Snapshot

2026-27 Program Maintenance Budget Snapshot & Tax Rates

Assumptions:

- **Assessed Values remain at 2025 levels**
- Amherst Equalization Rate remains at 99%
- Tonawanda Equalization Rate remains at 21%
- Rates based on going to the tax cap limit of \$55,285,730

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2025-26	2026-27	2025-26	2026-27
Equalization Rate	99.0%	99.0%	21.0%	21.0%
Assessed Value	\$247,500	\$247,500	\$52,500	\$52,500
Tax Rate	\$9.69	\$9.83	\$45.79	\$46.46
Calculated Tax Bill	\$2,398	\$2,433	\$2,404	\$2,439
Estimated Increase		\$35		\$35



Program Maintenance: Snapshot

2026-27 Program Maintenance Budget Snapshot & Tax Rates w/Diesel Bus purchases

Assumptions:

- **Assessed Values remain at 2025 levels**
- Amherst Equalization Rate remains at 99%
- Tonawanda Equalization Rate remains at 21%
- Rates based on going to the tax cap limit of \$56,298,730 with buses - 3.33% Tax cap

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2025-26	2026-27	2025-26	2026-27
Equalization Rate	99.0%	99.0%	21.0%	21.0%
Assessed Value	\$247,500	\$247,500	\$52,500	\$52,500
Tax Rate	\$9.69	\$10.01	\$45.79	\$47.31
Calculated Tax Bill	\$2,398	\$2,477	\$2,404	\$2,484
Estimated Increase		\$79		\$80



Other Administrative Considerations

2026-27 Priority List other than Staffing

Category	Priority Level	Approximate Cost
Classroom Libraries - 1st grade	High	\$16,000
Literacy intervention	High	\$40-\$50,000
UPK materials, curriculum & furniture	High	\$10,000
Tier 1 Literacy PILOT PD	High	-
Reading Intervention Materials (MS/HS)	High	-
Math Fact Lab software (Grades 3-5)	Medium	\$2,700
HS Fitness Center Upgrades	-	\$30,000
Transportation Tow Truck	-	\$75,000



2026-27 Budget Next Steps

- Determine where BOE is at with Tax Cap, bus purchase & use of reserves
- Work through retirements / impact on staffing & budget
- Prioritize any additional needs from admin team including staffing
- Monitor any updates on State Aid, Sales tax and interest income projections
- Examine / solidify salaries / work through budget line-by-line
- Review use of all federal funds and any potential impact on the budget
- Finalize BOCES participation numbers to realize any savings
- Information on NY 44 Trust Health contribution increase, if any
- Adjust budget and report back to BOE at March 10 Study Session



QUESTIONS?



SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Draft Expense Budget #1

4/8/25

BUDGET CODE		DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2026-27 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	\$6,200	\$6,200	\$0	0.0%	\$6,600	\$400	6.5%	\$8,000	\$1,400	21.2%	\$8,200	\$200	2.5%
Total Board of Education			\$29,100	\$29,100	\$0	0.0%	\$29,500	\$400	1.4%	\$30,900	\$1,400	4.7%	\$31,100	\$200	0.6%
District Clerk															
1040	160	Salaries-Non-Instructional Staff	\$16,480	\$16,480	\$0	0.0%	\$17,860	\$1,380	8.4%	\$18,900	\$1,040	5.8%	\$20,000	\$1,100	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	\$150	\$50	50.0%	\$150	\$0	0.0%	\$150	\$0	0.0%	\$150	\$0	0.0%
Total District Clerk			\$18,580	\$18,630	\$50	0.3%	\$20,010	\$1,380	7.4%	\$21,050	\$1,040	5.2%	\$22,150	\$1,100	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	\$190,550	\$196,267	\$5,717	3.0%	\$204,118	\$7,851	4.0%	\$214,900	\$10,782	5.3%	\$221,400	\$6,500	3.0%
1240	160	Salaries-Non-Instructional Staff	\$78,832	\$83,386	\$4,554	5.8%	\$87,678	\$4,292	5.1%	\$56,000	(\$31,678)	-36.1%	\$57,960	\$1,960	3.5%
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	\$1,500	\$400	36.4%	\$1,500	\$0	0.0%	\$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			\$279,882	\$290,553	\$10,671	3.8%	\$302,696	\$12,143	4.2%	\$281,800	(\$20,896)	-6.9%	\$290,260	\$8,460	3.0%
Business Administration															
1310	150	Salaries-Teacher/Professional Staff	\$135,000	\$139,050	\$4,050	3.0%	\$144,612	\$5,562	4.0%	\$164,790	\$20,178	14.0%	\$169,750	\$4,960	3.0%
1310	160	Salaries-Non-Instructional Staff	\$312,706	\$308,659	(\$4,047)	-1.3%	\$295,562	(\$13,097)	-4.2%	\$412,765	\$117,203	39.7%	\$427,625	\$14,860	3.6%
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%	\$8,700	\$450	5.5%	\$8,700	\$0	0.0%	\$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			\$472,356	\$472,359	\$3	0.0%	\$465,274	-\$7,085	-1.5%	\$602,655	\$137,381	29.5%	\$622,475	\$19,820	3.3%
Auditing															
1320	400	Contractual	\$60,000	\$64,000	\$4,000	6.7%	\$66,000	\$2,000	3.1%	\$66,000	\$0	0.0%	\$72,000	\$6,000	9.1%
Total Auditing			\$60,000	\$64,000	\$4,000	6.7%	\$66,000	\$2,000	3.1%	\$66,000	\$0	0.0%	\$72,000	\$6,000	9.1%
Treasurer															
1325	160	Salaries-Non-Instructional Staff	\$12,000	\$12,400	\$400	3.3%	\$12,600	\$200	1.6%	\$12,600	\$0	0.0%	\$12,600	\$0	0.0%
Total Treasurer			\$12,000	\$12,400	\$400	3.3%	\$12,600	\$200	1.6%	\$12,600	\$0	0.0%	\$12,600	\$0	0.0%
Tax Collection															
1330	400	Contractual	\$13,500	\$24,000	\$10,500	77.8%	\$26,300	\$2,300	9.6%	\$29,700	\$3,400	12.9%	\$35,000	\$5,300	17.8%
Total Tax Collection			\$13,500	\$24,000	\$10,500	77.8%	\$26,300	\$2,300	9.6%	\$29,700	\$3,400	12.9%	\$35,000	\$5,300	17.8%
Legal Services															
1420	400	Legal	\$160,000	\$235,000	\$75,000	46.9%	\$275,000	\$40,000	17.0%	\$275,000	\$0	0.0%	\$250,000	(\$25,000)	-9.1%
1420	400	Legal-Special Ed	\$5,000	\$5,000	\$0	0.0%	\$10,000	\$5,000	100.0%	\$0	(\$10,000)	-100.0%	\$0	\$0	0.0%
1420	490	BOCES Services	\$19,549	\$29,970	\$10,421	53.3%	\$32,180	\$2,210	7.4%	\$38,000	\$5,820	18.1%	\$50,454	\$12,454	32.8%
Total Legal Services			\$184,549	\$269,970	\$85,421	46.3%	\$317,180	\$47,210	17.5%	\$313,000	(\$4,180)	-1.3%	\$300,454	(\$12,546)	-4.0%
Human Resources															
1430	150	Salaries-Teacher/Professional Staff	\$275,000	\$283,250	\$8,250	3.0%	\$295,996	\$12,746	4.5%	\$145,270	(\$150,726)	-50.9%	\$149,630	\$4,360	3.0%
1430	160	Salaries-Non-Instructional Staff	\$187,189	\$166,108	(\$21,081)	-11.3%	\$173,425	\$7,317	4.4%	\$106,117	(\$67,308)	-38.8%	\$109,830	\$3,713	3.5%
1430	400	Contractual	\$10,500	\$14,000	\$3,500	33.3%	\$14,000	\$0	0.0%	\$14,000	\$0	0.0%	\$14,000	\$0	0.0%
1430	401	Conferences & Travel	\$1,500	\$3,000	\$1,500	100.0%	\$9,500	\$6,500	216.7%	\$9,500	\$0	0.0%	\$5,500	(\$4,000)	-42.1%
1430	450	Materials & Supplies	\$3,000	\$3,200	\$200	6.7%	\$3,200	\$0	0.0%	\$3,200	\$0	0.0%	\$3,200	\$0	0.0%
1430	490	BOCES Services	\$27,250	\$30,920	\$3,670	13.5%	\$39,659	\$8,739	28.3%	\$48,293	\$8,634	21.8%	\$54,923	\$6,630	13.7%
Total Human Resources			\$504,439	\$500,478	(\$3,961)	-0.8%	\$535,780	\$35,302	7.1%	\$326,380	(\$209,400)	-39.1%	\$337,083	\$10,703	3.3%

BUDGET CODE		DESCRIPTION	2022-23 BUDGET	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2026-27 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
FUNCTION	OBJECT														
Records Management															
1460	400	Contractual	\$4,000	\$3,000	(\$1,000)	-25.0%	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%	\$2,500	\$0	0.0%
Total Records Management			\$4,000	\$3,000	(\$1,000)	-25.0%	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%	\$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	\$2,397,790	\$2,708,637	\$310,847	13.0%	\$3,162,100	\$453,463	16.7%	\$3,341,404	\$179,304	5.7%	\$3,435,012	\$93,608	2.8%
1620	200	Equipment	\$20,000	\$25,000	\$5,000	25.0%	\$25,000	\$0	0.0%	\$35,000	\$10,000	40.0%	\$35,000	\$0	0.0%
1620	400	Contractual	\$125,000	\$135,000	\$10,000	8.0%	\$145,000	\$10,000	7.4%	\$165,000	\$20,000	13.8%	\$165,000	\$0	0.0%
1620	400	Natural Gas	\$357,000	\$385,560	\$28,560	8.0%	\$416,405	\$10,000	2.6%	\$433,061	\$16,656	4.0%	\$450,383	\$17,322	4.0%
1620	400	Electricity	\$688,500	\$743,580	\$55,080	8.0%	\$803,066	\$59,486	8.0%	\$842,370	\$39,304	4.9%	\$905,548	\$63,178	7.5%
1620	400	Water/Sewer	\$35,200	\$41,000	\$5,800	16.5%	\$50,000	\$9,000	22.0%	\$50,000	\$0	0.0%	\$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	\$13,000	\$2,000	18.2%	\$13,000	\$0	0.0%	\$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	\$125,000	\$16,000	14.7%	\$165,000	\$40,000	32.0%	\$180,000	\$15,000	9.1%	\$180,000	\$0	0.0%
Total Buildings & Grounds-Custodial			\$3,772,690	\$4,205,977	\$433,287	11.5%	\$4,808,771	\$581,949	13.8%	\$5,089,035	\$280,264	5.8%	\$5,263,143	\$174,108	3.4%
Buildings & Grounds-Maintenance															
1621	160	Salaries-Non-Instructional Staff	\$872,456	\$670,666	(\$201,790)	-23.1%	\$595,840	(\$74,826)	-11.2%	\$589,056	(\$6,784)	-1.1%	\$609,373	\$20,317	3.4%
1621	200	Equipment	\$115,000	\$115,000	\$0	0.0%	\$115,000	\$0	0.0%	\$125,000	\$10,000	8.7%	\$130,000	\$5,000	4.0%
1621	400	Contractual	\$325,000	\$347,000	\$22,000	6.8%	\$360,000	\$13,000	3.7%	\$375,000	\$15,000	4.2%	\$380,000	\$5,000	1.3%
1621	450	Materials & Supplies	\$140,000	\$160,000	\$20,000	14.3%	\$175,000	\$15,000	9.4%	\$175,000	\$0	0.0%	\$205,000	\$30,000	17.1%
Total Buildings & Grounds-Maintenance			\$1,452,456	\$1,292,666	(\$159,790)	-11.0%	\$1,245,840	(\$46,826)	-3.6%	\$1,264,056	\$18,216	1.5%	\$1,324,373	\$60,317	4.8%
Central Printing & Mailing															
1670	160	Salaries-Non-Instructional Staff	\$0	\$73,610	\$73,610	0.0%	\$76,554	\$2,944	0.0%	\$79,234	\$2,679	0.0%	\$82,007	\$2,773	3.5%
1670	400	Contractual	\$88,000	\$78,000	(\$10,000)	-11.4%	\$70,000	(\$8,000)	-10.3%	\$80,000	\$10,000	14.3%	\$80,000	\$0	0.0%
1670	450	Materials & Supplies	\$58,000	\$65,000	\$7,000	12.1%	\$65,000	\$0	0.0%	\$77,000	\$12,000	18.5%	\$70,000	(\$7,000)	-9.1%
1670	490	BOCES Services	\$1,200	\$0	(\$1,200)	-100.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
Total Central Printing & Mailing			\$147,200	\$216,610	\$69,410	47.2%	\$211,554	(\$5,056)	-2.3%	\$236,234	\$24,679	11.7%	\$232,007	(\$4,227)	-1.8%
Central Data Processing															
1680	490	BOCES Services	\$557,960	\$614,708	\$56,748	10.2%	\$674,874	\$60,166	9.8%	\$796,771	\$121,897	18.1%	\$845,744	\$48,973	6.1%
Total Central Data Processing			\$557,960	\$614,708	\$56,748	10.2%	\$674,874	\$60,166	9.8%	\$796,771	\$121,897	18.1%	\$845,744	\$48,973	6.1%
Unallocated Insurance															
1910	400	Contractual	\$250,000	\$255,000	\$5,000	2.0%	\$280,000	\$25,000	9.8%	\$355,000	\$75,000	26.8%	\$405,000	\$50,000	14.1%
Total Unallocated Insurance			\$250,000	\$255,000	\$5,000	2.0%	\$280,000	\$25,000	9.8%	\$355,000	\$75,000	26.8%	\$405,000	\$50,000	14.1%
School Association Dues															
1920	400	Contractual	\$25,000	\$25,500	\$500	2.0%	\$25,500	\$0	0.0%	\$25,500	\$0	0.0%	\$25,500	\$0	0.0%
Total School Association Dues			\$25,000	\$25,500	\$500	2.0%	\$25,500	\$0	0.0%	\$25,500	\$0	0.0%	\$25,500	\$0	0.0%
Assessments															
1950	400	Contractual	\$49,000	\$54,000	\$5,000	10.2%	\$60,000	\$6,000	11.1%	\$60,000	\$0	0.0%	\$65,000	\$5,000	8.3%
Total Assessments			\$49,000	\$54,000	\$5,000	10.2%	\$60,000	\$6,000	11.1%	\$60,000	\$0	0.0%	\$65,000	\$5,000	8.3%
Refund of Real Property Tax															
1964	400	Contractual	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$85,000	\$10,000	13.3%	\$85,000	\$0	0.0%
Total Refund of Real Property Tax			\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$85,000	\$10,000	13.3%	\$85,000	\$0	0.0%
BOCES Administrative Costs															
1981	490	BOCES Services	\$321,183	\$365,917	\$44,734	13.9%	\$403,276	\$37,359	10.2%	\$428,834	\$25,558	6.3%	\$621,006	\$192,172	44.8%
Total BOCES Administrative Costs			\$321,183	\$365,917	\$44,734	13.9%	\$403,276	\$37,359	10.2%	\$428,834	\$25,558	6.3%	\$621,006	\$192,172	44.8%
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	\$302,030	\$271,091	(\$30,939)	-10.2%	\$285,616	\$14,525	5.4%	\$306,741	\$21,125	7.4%	\$297,167	(\$9,574)	-3.1%

BUDGET CODE		DESCRIPTION	2022-23	2023-24	AMOUNT	PERCENT	2024-25	AMOUNT	PERCENT	2025-26	AMOUNT	PERCENT	2026-27	AMOUNT	PERCENT
FUNCTION	OBJECT		BUDGET	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE
2010	160	Salaries-Non-Instructional Staff	\$54,420	\$57,232	\$2,812	5.2%	\$145,044	\$87,812	153.4%	\$94,668	(\$50,376)	-34.7%	\$94,668	\$0	0.0%
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	\$2,800	\$500	21.7%	\$2,800	\$0	0.0%	\$2,800	\$0	0.0%	\$2,800	\$0	0.0%
Total Curriculum Development & Supervision			\$364,050	\$336,423	(\$27,627)	-7.6%	\$438,760	\$102,337	30.4%	\$409,509	(\$29,251)	-6.7%	\$399,935	(\$9,574)	-2.3%
School Supervision															
2020	150	Salaries-Teacher/Professional Staff	\$1,461,365	\$1,320,339	(\$141,026)	-9.7%	\$1,373,153	\$52,814	4.0%	\$1,423,282	\$50,129	3.7%	\$1,453,368	\$30,086	2.1%
2020	160	Salaries-Non-Instructional Staff	\$363,061	\$351,053	(\$12,008)	-3.3%	\$313,511	(\$37,542)	-10.7%	\$341,425	\$27,914	8.9%	\$353,375	\$11,950	3.5%
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	\$32,000	(\$1,008)	-3.1%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%
2020	450	Materials & Supplies	\$9,415	\$10,500	\$1,085	11.5%	\$12,000	\$1,500	14.3%	\$12,000	\$0	0.0%	\$12,000	\$0	0.0%
Total School Supervision			\$1,867,849	\$1,714,892	(\$152,957)	-8.2%	\$1,731,664	\$16,772	1.0%	\$1,809,707	\$78,043	4.5%	\$1,851,743	\$42,036	2.3%
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	\$137,661	\$299,379	\$161,718	117.5%	\$280,423	(\$18,956)	-6.3%	\$121,574	(\$158,849)	-56.6%	\$127,717	\$6,143	5.1%
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	\$62,737	\$123,622	\$60,885	97.0%	\$132,748	\$9,126	7.4%	\$190,372	\$57,624	43.4%	\$268,972	\$78,600	41.3%
Total Research Planning & Eval			\$200,648	\$423,251	\$222,603	110.9%	\$413,421	(\$9,830)	-2.3%	\$312,196	(\$101,225)	-24.5%	\$396,939	\$84,743	27.1%
In-Service Training															
2070	400	Contractual	\$122,000	\$122,000	\$0	0.0%	\$122,000	\$0	0.0%	\$122,000	\$0	0.0%	\$122,000	\$0	0.0%
2070	490	BOCES Services	\$82,500	\$89,300	\$6,800	8.2%	\$154,560	\$65,260	73.1%	\$211,210	\$56,650	36.7%	\$281,109	\$69,899	33.1%
Total In-Service Training			\$204,500	\$211,300	\$6,800	3.3%	\$276,560	\$65,260	30.9%	\$333,210	\$56,650	20.5%	\$403,109	\$69,899	21.0%
Teaching-Regular Schools															
2110	120	Salaries-Elem Teachers	\$13,580,407	\$14,237,878	\$657,471	4.8%	\$13,672,874	(\$565,004)	-4.0%	\$13,650,388	(\$22,486)	-0.2%	\$13,934,136	\$283,748	2.1%
2110	130	Salaries-Secondary Teachers	\$12,414,874	\$13,308,004	\$893,130	7.2%	\$12,946,282	(\$361,722)	-2.7%	\$13,640,273	\$693,991	5.4%	\$13,587,186	(\$53,087)	-0.4%
2110	140	Salaries-Substitute Teachers	\$635,000	\$650,000	\$15,000	2.4%	\$650,000	\$0	0.0%	\$450,000	(\$200,000)	-30.8%	\$500,000	\$50,000	11.1%
2110	150	Instr-Reimb In-Lieu-Of Health Ins	\$263,000	\$277,000	\$14,000	5.3%	\$277,000	\$0	0.0%	\$300,000	\$23,000	8.3%	\$300,000	\$0	0.0%
2110	160	Salaries-Non-Instructional Staff	\$930,043	\$1,044,964	\$114,921	12.4%	\$1,521,088	\$476,124	45.6%	\$1,841,668	\$320,580	21.1%	\$1,606,127	(\$235,541)	-12.8%
2110	160	Salaries-Non-Instr Staff-Reading Aides	\$453,975	\$693,088	\$239,113	52.7%	\$668,160	(\$24,928)	-3.6%	\$420,492	(\$247,668)	-37.1%	\$435,210	\$14,718	3.5%
2110	160	Salaries-Non-Instructional Staff-Subs	\$63,500	\$63,500	\$0	0.0%	\$63,500	\$0	0.0%	\$68,000	\$4,500	7.1%	\$68,000	\$0	0.0%
2110	200	Equipment	\$34,805	\$40,000	\$5,195	14.9%	\$40,000	\$0	0.0%	\$40,000	\$0	0.0%	\$40,000	\$0	0.0%
2110	400	Contractual	\$105,000	\$110,000	\$5,000	4.8%	\$110,000	\$0	0.0%	\$110,000	\$0	0.0%	\$110,000	\$0	0.0%
2110	400	Contractual-SRO	\$52,000	\$53,714	\$1,714	3.3%	\$75,000	\$21,286	39.6%	\$103,500	\$28,500	38.0%	\$107,900	\$4,400	4.3%
2110	400	Contractual-Safety	\$50,000	\$150,000	\$100,000	200.0%	\$200,000	\$50,000	33.3%	\$200,000	\$0	0.0%	\$215,000	\$15,000	7.5%
2110	400	Contractual-Retirement	\$185,000	\$185,000	\$0	0.0%	\$745,000	\$560,000	302.7%	\$745,000	\$0	0.0%	\$745,000	\$0	0.0%
2110	450	Materials & Supplies	\$198,684	\$198,684	\$0	0.0%	\$230,000	\$31,316	15.8%	\$230,000	\$0	0.0%	\$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	\$30,000	(\$10,000)	-25.0%	\$30,000	\$0	0.0%	\$30,000	\$0	0.0%	\$30,000	\$0	0.0%
2110	473	Tuition-Charter Schools	\$925,000	\$1,150,000	\$225,000	24.3%	\$1,200,000	\$50,000	4.3%	\$1,400,000	\$200,000	16.7%	\$1,450,000	\$50,000	3.6%
2110	480	Textbooks-Reimbursable	\$151,000	\$151,000	\$0	0.0%	\$151,000	\$0	0.0%	\$151,000	\$0	0.0%	\$151,000	\$0	0.0%
2110	490	BOCES Services	\$394,396	\$508,598	\$114,202	29.0%	\$520,440	\$11,842	2.3%	\$612,388	\$91,948	17.7%	\$631,985	\$19,597	3.2%
Total Teaching-Regular Schools			\$30,537,979	\$32,912,725	\$2,374,746	7.8%	\$33,161,639	\$248,914	0.8%	\$34,054,004	\$892,365	2.7%	\$34,202,839	\$148,835	0.4%
Special Education															
2250	150	Salaries-Instructional	\$4,525,835	\$4,418,878	(\$106,957)	-2.4%	\$4,302,619	(\$116,259)	-2.6%	\$4,343,170	\$40,551	0.9%	\$4,458,060	\$114,890	2.6%
2250	160	Salaries-Non-Instructional Staff	\$1,798,504	\$1,952,025	\$153,521	8.5%	\$2,023,758	\$71,733	3.7%	\$2,026,570	\$2,812	0.1%	\$2,097,500	\$70,930	3.5%
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	\$168,920	\$0	(\$168,920)	-100.0%	\$0	\$0	#DIV/0!	\$150,000	\$150,000	#DIV/0!	\$150,000	\$0	0.0%
2250	400	Contractual-OT/PT	\$580,663	\$609,696	\$29,034	5.0%	\$640,181	\$30,485	5.0%	\$727,205	\$87,024	13.6%	\$500,000	(\$227,205)	-31.2%
2250	400	Contractual-Hearing	\$133,900	\$136,000	\$2,100	1.6%	\$136,000	\$0	0.0%	\$95,000	(\$41,000)	-30.1%	\$95,000	\$0	0.0%
2250	400	Contractual-Home Teaching	\$61,800	\$55,000	(\$6,800)	-11.0%	\$55,000	\$0	0.0%	\$40,000	(\$15,000)	-27.3%	\$40,000	\$0	0.0%
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	\$40,000	\$2,800	7.5%	\$40,000	\$0	0.0%	\$40,000	\$0	0.0%	\$40,000	\$0	0.0%
2250	471	Tuition-Public Schools	\$50,000	\$30,000	(\$20,000)	-40.0%	\$30,000	\$0	0.0%	\$50,000	\$20,000	66.7%	\$50,000	\$0	0.0%
2250	472	Tuition-Other Schools	\$1,830,000	\$1,900,000	\$70,000	3.8%	\$2,095,000	\$195,000	10.3%	\$3,075,000	\$980,000	46.8%	\$3,750,000	\$675,000	22.0%
2250	480	Textbooks	\$3,000	\$2,500	(\$500)	-16.7%	\$2,500	\$0	0.0%	\$2,500	\$0	0.0%	\$2,500	\$0	0.0%
2250	490	BOCES Services	\$690,980	\$789,490	\$98,510	14.3%	\$932,173	\$142,683	18.1%	\$1,142,977	\$210,804	22.6%	\$1,235,925	\$92,948	8.1%

BUDGET CODE		DESCRIPTION	2022-23	2023-24	AMOUNT	PERCENT	2024-25	AMOUNT	PERCENT	2025-26	AMOUNT	PERCENT	2026-27	AMOUNT	PERCENT
FUNCTION	OBJECT		BUDGET	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE	BUDGET	CHANGE	CHANGE
Total Special Education			\$9,892,702	\$9,945,489	\$52,788	0.5%	\$10,269,131	\$323,642	3.3%	\$11,704,322	\$1,435,191	14.0%	\$12,430,885	\$726,563	6.2%
Occupational Education															
2280	490	BOCES Services	\$776,365	\$1,025,848	\$249,483	32.1%	\$1,135,581	\$109,733	10.7%	\$1,162,740	\$27,159	2.4%	\$1,336,688	\$173,948	15.0%
Total Occupational Education			\$776,365	\$1,025,848	\$249,483	32.1%	\$1,135,581	\$109,733	10.7%	\$1,162,740	\$27,159	2.4%	\$1,336,688	\$173,948	15.0%
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	\$35,000	\$5,000	16.7%	\$35,000	\$0	0.0%	\$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	\$85,000	\$25,000	41.7%	\$85,000	\$0	0.0%	\$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	\$9,000	\$1,000	12.5%	\$9,000	\$0	0.0%	\$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	\$202,820	\$31,000	18.0%	\$202,820	\$0	0.0%	\$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	\$424,705	\$513,353	\$88,648	20.9%	\$597,711	\$84,358	16.4%	\$611,573	\$13,862	2.3%	\$631,755	\$20,182	3.3%
2630	220	Computer Equip (Hdwr Aid)	\$115,000	\$150,000	\$35,000	30.4%	\$275,000	\$125,000	83.3%	\$275,000	\$0	0.0%	\$365,000	\$90,000	32.7%
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	\$625,301	\$671,985	\$46,684	7.5%	\$788,766	\$116,781	17.4%	\$910,645	\$121,879	15.5%	\$994,603	\$83,958	9.2%
Total Computer Instruction Services			\$1,386,506	\$1,556,838	\$170,332	12.3%	\$1,882,977	\$326,139	20.9%	\$2,018,718	\$135,741	7.2%	\$2,212,858	\$194,140	9.6%
Attendance															
2805	160	Salaries-Non-Instructional Staff	\$18,025	\$21,100	\$3,075	17.1%	\$24,221	\$3,121	14.8%	\$24,221	\$0	0.0%	\$24,221	\$0	0.0%
2805	450	Materials & Supplies	\$1,400	\$1,300	(\$100)	-7.1%	\$1,300	\$0	0.0%	\$1,300	\$0	0.0%	\$1,300	\$0	0.0%
Total Attendance			\$19,425	\$22,400	\$2,975	15.3%	\$25,521	\$3,121	13.9%	\$25,521	\$0	0.0%	\$25,521	\$0	0.0%
Guidance															
2810	150	Salaries-Teacher/Professional Staff	\$1,329,768	\$1,260,557	(\$69,211)	-5.2%	\$1,227,228	(\$33,329)	-2.6%	\$1,334,179	\$106,951	8.7%	\$1,258,237	(\$75,942)	-5.7%
2810	160	Salaries-Non-Instructional Staff	\$122,802	\$63,078	(\$59,724)	-48.6%	\$66,858	\$3,780	6.0%	\$70,224	\$3,366	5.0%	\$72,682	\$2,458	3.5%
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	\$8,500	\$1,250	17.2%	\$8,500	\$0	0.0%	\$8,500	\$0	0.0%	\$8,500	\$0	0.0%
Total Guidance			\$1,460,000	\$1,332,315	(\$127,685)	-8.7%	\$1,302,766	(\$29,549)	-2.2%	\$1,413,083	\$110,317	8.5%	\$1,339,599	(\$73,484)	-5.2%
Health Services															
2815	160	Salaries-Non-Instructional Staff	\$588,346	\$607,662	\$19,316	3.3%	\$608,263	\$601	0.1%	\$626,582	\$18,319	3.0%	\$648,513	\$21,931	3.5%
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	\$175,000	\$3,000	1.7%	\$175,000	\$0	0.0%	\$175,000	\$0	0.0%	\$175,000	\$0	0.0%
2815	450	Materials & Supplies	\$9,730	\$12,500	\$2,770	28.5%	\$12,500	\$0	0.0%	\$12,500	\$0	0.0%	\$12,500	\$0	0.0%
Total Health Services			\$823,576	\$848,662	\$25,086	3.0%	\$849,263	\$601	0.1%	\$867,582	\$18,319	2.2%	\$889,513	\$21,931	2.5%
Psychological Services															
2820	150	Salaries-Teacher/Professional Staff	\$250,435	\$281,325	\$30,890	12.3%	\$289,835	\$8,510	3.0%	\$263,064	(\$26,771)	-9.2%	\$358,313	\$95,249	36.2%
2820	450	Materials & Supplies	\$4,900	\$5,000	\$100	2.0%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%
Total Psychological Services			\$255,335	\$286,325	\$30,990	12.1%	\$294,835	\$8,510	3.0%	\$268,064	(\$26,771)	-9.1%	\$363,313	\$95,249	35.5%
Social Services															
2825	150	Salaries-Teacher/Professional Staff	\$246,574	\$318,111	\$71,537	29.0%	\$443,603	\$125,492	39.4%	\$400,375	(\$43,228)	-9.7%	\$374,682	(\$25,693)	-6.4%
2825	160	Salaries-Non-Instructional Staff	\$56,731	\$63,893	\$7,162	12.6%	\$123,902	\$60,009	93.9%	\$133,872	\$9,970	8.0%	\$138,558	\$4,686	3.5%
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	\$23,422	\$29,981	\$6,559	28.0%	\$32,677	\$2,696	9.0%	\$8,581	(\$24,096)	-73.7%	\$28,125	\$19,544	227.8%
Total Social Services			\$327,227	\$412,485	\$85,258	26.1%	\$600,682	\$188,197	45.6%	\$543,328	(\$57,354)	-9.5%	\$541,865	(\$1,463)	-0.3%
Co-Curricular Activities															
2850	150	Salaries-Co-Curricular	\$121,000	\$121,000	\$0	0.0%	\$121,000	\$0	0.0%	\$125,000	\$4,000	3.3%	\$125,000	\$0	0.0%

BUDGET CODE		DESCRIPTION	2022-23	2023-24	AMOUNT	PERCENT	2024-25	AMOUNT	PERCENT	2025-26	AMOUNT	PERCENT	2026-27	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	\$2,002	\$1	0.0%	\$2,002	\$0	0.0%	\$2,002	\$0	0.0%	\$2,002	\$0	0.0%
Total Co-Curricular Activities			\$146,001	\$146,002	\$1	0.0%	\$146,002	\$0	0.0%	\$150,002	\$4,000	2.7%	\$150,002	\$0	0.0%
Interscholastic Athletics															
2855	150	Salaries-Coaches	\$425,000	\$438,000	\$13,000	3.1%	\$455,000	\$17,000	3.9%	\$477,000	\$22,000	4.8%	\$495,000	\$18,000	3.8%
2855	150	Salaries-Athletic Event Supervision	\$25,000	\$25,000	\$0	0.0%	\$28,000	\$3,000	12.0%	\$33,000	\$5,000	17.9%	\$33,000	\$0	0.0%
2855	200	Equipment	\$10,000	\$12,000	\$2,000	20.0%	\$15,000	\$3,000	25.0%	\$18,000	\$3,000	20.0%	\$18,000	\$0	0.0%
2855	400	Contractual	\$56,790	\$56,790	\$0	0.0%	\$58,000	\$1,210	2.1%	\$62,000	\$4,000	6.9%	\$70,000	\$8,000	12.9%
2855	400	Contractual-Officials	\$55,000	\$57,000	\$2,000	3.6%	\$68,000	\$11,000	19.3%	\$73,000	\$5,000	7.4%	\$73,000	\$0	0.0%
2855	450	Materials & Supplies	\$40,000	\$50,000	\$10,000	25.0%	\$53,000	\$3,000	6.0%	\$63,000	\$10,000	18.9%	\$68,000	\$5,000	7.9%
2855	490	BOCES Services	\$17,200	\$20,300	\$3,100	18.0%	\$27,250	\$6,950	34.2%	\$35,038	\$7,788	28.6%	\$44,951	\$9,913	28.3%
Total Interscholastic Athletics			\$628,990	\$659,090	\$30,100	4.8%	\$704,250	\$45,160	6.9%	\$761,038	\$56,788	8.1%	\$801,951	\$40,913	5.4%
Transportation															
5510	160	Salaries-Non-Instructional Staff	\$2,803,549	\$2,709,737	(\$93,812)	-3.3%	\$2,996,305	\$286,568	10.6%	\$3,319,830	\$323,525	10.8%	\$3,482,420	\$162,590	4.9%
5510	200	Equipment	\$3,000	\$5,000	\$2,000	66.7%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%
5510	210	Bus Purchases	\$516,000	\$738,000	\$222,000	43.0%	\$929,278	\$191,278	25.9%	\$1,077,000	\$147,722	15.9%	\$700,000	(\$377,000)	-35.0%
5510	400	Contractual	\$127,200	\$145,000	\$17,800	14.0%	\$170,000	\$25,000	17.2%	\$195,000	\$25,000	14.7%	\$225,000	\$30,000	15.4%
5510	401	Conferences & Travel	\$1,412	\$1,200	(\$212)	-15.0%	\$3,000	\$1,800	150.0%	\$6,500	\$3,500	116.7%	\$6,500	\$0	0.0%
5510	450	Materials & Supplies	\$417,000	\$430,000	\$13,000	3.1%	\$455,000	\$25,000	5.8%	\$485,000	\$30,000	6.6%	\$510,000	\$25,000	5.2%
5510	490	BOCES Services	\$751	\$360	(\$391)	-52.1%	\$360	\$0	0.0%	\$360	\$0	0.0%	\$750	\$390	108.3%
Total Transportation			\$3,868,912	\$4,029,297	\$160,385	4.1%	\$4,558,943	\$529,646	13.1%	\$5,088,690	\$529,747	11.6%	\$4,929,670	(\$159,020)	-3.1%
Bus Garage															
5530	160	Salaries-Non-Instructional Staff	\$28,840	\$28,840	\$0	0.0%	\$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	\$10,500	\$6,600	169.2%	\$10,500	\$0	0.0%	\$10,500	\$0	0.0%	\$10,500	\$0	0.0%
5530	400	Natural Gas	\$31,000	\$34,000	\$3,000	9.7%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%	\$34,000	\$0	0.0%
5530	400	Electricity	\$54,000	\$57,000	\$3,000	5.6%	\$57,000	\$0	0.0%	\$57,000	\$0	0.0%	\$57,000	\$0	0.0%
5530	400	Water/Sewer	\$10,200	\$12,000	\$1,800	17.6%	\$12,000	\$0	0.0%	\$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			\$163,390	\$177,790	\$14,400	8.8%	\$177,790	\$0	0.0%	\$177,790	\$0	0.0%	\$177,790	\$0	0.0%
Contract Transportation															
5540	400	Contract Transportation	\$1,250,000	\$2,750,000	\$1,500,000	120.0%	\$2,600,000	(\$150,000)	-5.5%	\$3,100,000	\$500,000	19.2%	\$3,600,000	\$500,000	16.1%
Total Contract Transportation			\$1,250,000	\$2,750,000	\$1,500,000	120.0%	\$2,600,000	(\$150,000)	-5.5%	\$3,100,000	\$500,000	19.2%	\$3,600,000	\$500,000	16.1%
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	\$44,000	\$44,000	\$0	0.0%	\$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			\$47,500	\$47,500	\$0	0.0%	\$47,500	\$0	0.0%	\$47,500	\$0	0.0%	\$47,500	\$0	0.0%
Employee Benefits															
9010	800	Employees' Retirement	\$1,587,634	\$1,656,334	\$68,700	4.3%	\$1,722,587	\$66,253	4.0%	\$1,783,991	\$61,404	3.6%	\$1,738,990	(\$45,001)	-2.5%
9020	800	Teachers' Retirement	\$3,534,285	\$3,650,131	\$115,846	3.3%	\$3,646,461	(\$3,670)	-0.1%	\$3,778,750	\$132,289	3.6%	\$3,698,114	(\$80,636)	-2.1%
9030	800	FICA	\$3,550,000	\$3,850,000	\$300,000	8.5%	\$3,850,000	\$0	0.0%	\$3,900,000	\$50,000	1.3%	\$3,930,000	\$30,000	0.8%
9040	800	Workers Compensation	\$300,000	\$365,000	\$65,000	21.7%	\$365,000	\$0	0.0%	\$285,000	(\$80,000)	-21.9%	\$285,000	\$0	0.0%
9045	800	Life Insurance	\$45,000	\$47,000	\$2,000	4.4%	\$47,000	\$0	0.0%	\$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	\$10,126,800	\$10,405,604	\$278,804	2.8%	\$11,196,747	\$791,143	7.6%	\$11,763,505	\$566,758	5.1%	\$12,495,767	\$732,262	6.2%
9060	800	Section 105H Plan	\$575,000	\$625,000	\$50,000	8.7%	\$625,000	\$0	0.0%	\$900,000	\$275,000	44.0%	\$950,000	\$50,000	5.6%
9060	800	Section 125 Plan	\$28,000	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%	\$28,000	\$0	0.0%
9060	800	Vision Plan	\$32,000	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%	\$32,000	\$0	0.0%
9089	800	403(b) Employer Contribution	\$240,000	\$260,000	\$20,000	8.3%	\$320,000	\$60,000	23.1%	\$325,000	\$5,000	1.6%	\$360,000	\$35,000	10.8%
Total Employee Benefits			\$20,103,719	\$21,004,069	\$900,350	4.5%	\$21,917,795	\$913,726	4.4%	\$22,928,246	\$1,010,451	4.6%	\$23,649,871	\$721,625	3.1%
Debt Service															
9711	600	Bond Principal-School Construction	\$4,500,000	\$5,195,000	\$695,000	15.4%	\$5,316,407	\$121,407	2.3%	\$5,420,603	\$104,196	2.0%	\$5,040,000	(\$380,603)	-7.0%
9711	700	Bond Interest-School Construction	\$1,300,000	\$2,030,000	\$730,000	56.2%	\$1,967,258	(\$62,742)	-3.1%	\$1,941,624	(\$25,634)	-1.3%	\$1,778,445	(\$163,179)	-8.4%
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	2022-23 BUDGET	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2026-27 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%	\$0	(\$17,500)	-100.0%	\$20,500	\$20,500	
9785	600	Installment Purchase (EPC)-Principal	\$368,650	\$377,424	\$8,774	2.4%	\$386,407	\$8,983	2.4%	\$395,603	\$9,196	2.4%	\$405,019	\$9,416	2.4%
9785	700	Installment Purchase (EPC)-Interest	\$66,102	\$57,328	(\$8,774)	-13.3%	\$48,346	(\$8,982)	-15.7%	\$39,149	(\$9,197)	-19.0%	\$29,734	(\$9,415)	-24.0%
Total Debt Service			\$6,252,252	\$7,677,252	\$1,425,000	22.8%	\$7,735,918	\$58,666	0.8%	\$7,796,979	\$61,061	0.8%	\$7,273,698	(\$523,281)	-6.7%
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%	\$200,000	\$100,000	100.0%
Total Interfund Transfers			\$260,000	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%	\$260,000	\$0	0.0%	\$360,000	\$100,000	38.5%
TOTAL BUDGET			\$89,351,588	\$96,886,589	\$7,535,001	8.43%	\$100,410,422	\$3,502,988	3.62%	\$105,576,012	\$5,165,590	5.14%	\$108,294,452	\$2,718,440	2.57%

Sweet Home Central School District
2026-27 School Year Revenue Report -- Draft #1
February 7, 2026

ACCOUNT CODE	ACCOUNT NAME	2022-23 BUDGET	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	2026-27 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$53,321,588	\$53,321,588	\$0	0.0%	\$54,268,072	\$946,484	1.8%	\$54,486,662	\$55,285,730	\$799,068	1.5%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$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	\$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%
1040.3	USE OF EMPLOYEE BENEFITS LIAB. RESERVE	\$0	\$1,100,000	\$1,100,000	0.0%	\$220,350	(\$879,650)	0.0%	\$220,350	\$0	(\$220,350)	-100.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$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%
1040.6	USE OF DEBT SERVICE RESERVE	\$705,000	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%	\$300,000	\$0	(\$300,000)	-100.0%
1081.0	PAYMENT IN LIEU OF TAXES	\$558,000	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%	\$557,000	\$750,000	\$193,000	34.6%
1120.0	NON-PROP TAXES-SALES TAX	\$3,900,000	\$4,500,000	\$600,000	15.4%	\$5,100,000	\$600,000	13.3%	\$5,450,000	\$5,700,000	\$250,000	4.6%
1315.0	COMM ED TUITION & FEES	\$115,000	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%	\$75,000	\$75,000	\$0	0.0%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%	\$50,000	\$50,000	\$0	0.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%	\$300,000	\$200,000	(\$100,000)	-33.3%
2401.0	INTEREST	\$150,000	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%	\$505,000	\$650,000	\$145,000	28.7%
2413.0	RENT REAL PROPERTY-BOCES	\$440,000	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%	\$520,000	\$530,000	\$10,000	1.9%
3101.0	STATE AID-BASIC FORMULA	\$17,500,000	\$21,675,000	\$4,175,000	23.9%	\$23,530,000	\$1,855,000	8.6%	\$26,250,000	\$27,200,000	\$950,000	3.6%
3101.0	STATE AID-BUILDING AID	\$2,050,000	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%	\$3,600,000	\$3,600,000	\$0	0.0%
3101.1	ST AID-EXCESS COST	\$4,555,000	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%	\$6,450,000	\$6,550,000	\$100,000	1.6%
3103.0	BOCES AID	\$1,600,000	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%	\$1,720,000	\$2,000,000	\$280,000	16.3%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$210,000	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%	\$225,000	\$227,000	\$2,000	0.9%
3261.0	COMPUTER HARDWARE AID	\$49,000	\$51,000	\$2,000	4.1%	\$53,000	\$2,000	3.8%	\$54,000	\$52,000	(\$2,000)	-3.7%
3262.0	COMPUTER SOFTWARE AID	\$57,500	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%	\$65,000	\$67,000	\$2,000	3.1%
3263.0	LIBRARY AID	\$20,500	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%	\$28,000	\$30,000	\$2,000	7.1%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%	\$1,200,000	\$600,000	(\$600,000)	-50.0%
-----	Other Receipts	\$875,000	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%	\$925,000	\$950,000	\$25,000	2.7%
	DISTRICT TOTALS	\$89,351,588	\$96,886,588	\$7,535,000	8.43%	\$100,410,422	\$3,523,834	3.6%	\$105,576,012	\$107,111,730	\$1,535,718	1.5%