

SWEET HOME CENTRAL SCHOOL DISTRICT

Superintendent Report

March 10, 2026



EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE.

SWEET HOME CENTRAL SCHOOL DISTRICT

Tonight's Topics

- **SkillsUSA Regional First Place Winner**
- **Thank you Susan Perras and Elizabeth Barbato**
- **2026/27 Budget Update**
- **High School Musical - Get your Tickets**
- **Superintendent's Conference Day, March 13th**
- **Remembering Angie Commisso**



EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE.

Congrats Gavin Flatau!



**SkillsUSA Regional First
Place Winner**

Electrical Wiring

Kenton CTE Center

We Thank You

Recognizing

Susan Perras and Elizabeth Barbato

For their quick thinking and heroic actions in assisting a student in distress.

Thank you for your dedication to the safety and well-being of our students!

SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Budget Study Session #2



Tuesday, March 10, 2026
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



2026-27 Budget Process

- ***Completed Work:***

- **Determine where BOE is at with Tax Cap, bus purchase & use of reserves**
- **Finalize BOCES participation numbers to realize any savings**
- **Work through budget line-by-line to realize any operational expenses**

- ***On-going work:***

- **Work through retirements / impact on staffing & budget**
- **Prioritize any additional needs from admin team including staffing**
- **Examine / solidify salaries**
- **Monitor any updates on State Aid, Sales tax and interest income projections**
- **Review use of all federal funds and any potential impact on the budget**
- **Information on NY 44 Trust Health contribution increase, if any**



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	\$1,800,000*	\$75,000*
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	\$39,526,000	\$742,000

Year to Year Increase in Total Aid: \$742,000
 Year to Year Increase in Foundation Aid: \$413,000
 BOCES Aid Projection - \$1,800,000

****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: \$1,432,000



A Closer Look: Tax Cap

Increase from 25-26:

→ \$1,796,943 // 3.30%

Key Factors / Notes:

→ Growth factor 1.0025 for this year / 1.0000 last year

→ Includes:

- 4 large passenger electric buses @ \$164,965 each
- 3 larger passenger diesel buses @ \$183,796 each
- 2 small passenger diesel wheelchair buses @ \$161,957 each
- 1 small passenger diesel bus @ \$133,218

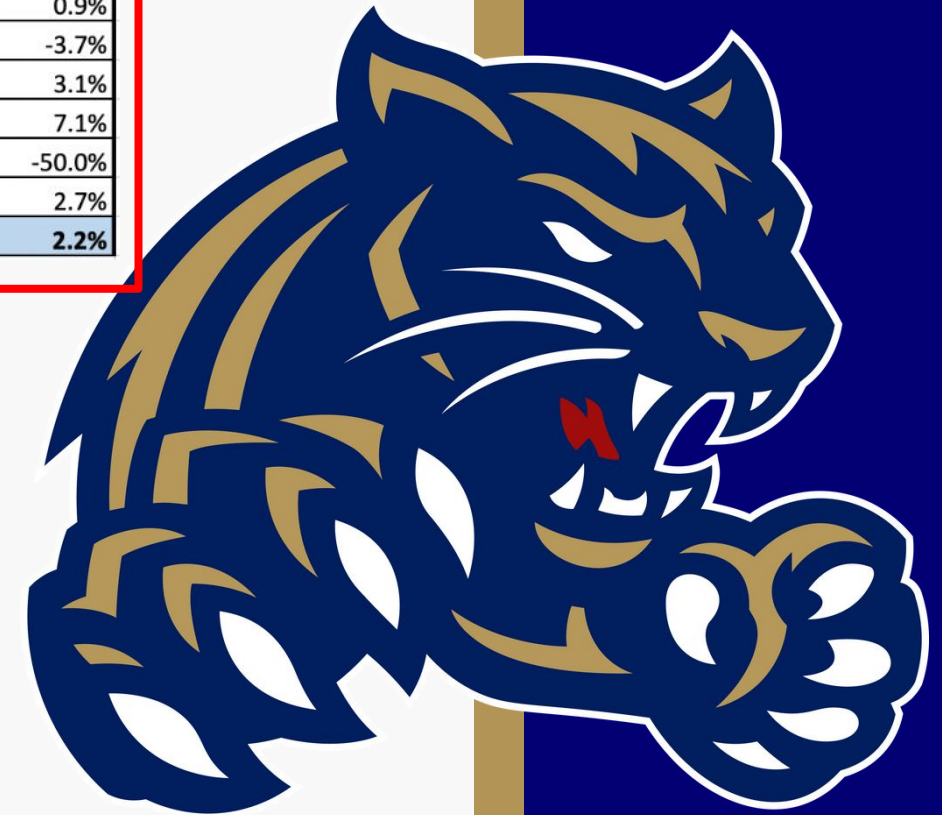
Tax Levy Threshold Calculation-Draft #2		
3/1/2026		
A.	Total Real Property Tax Levy for Base Year	\$54,486,662
B.	Tax Base Growth Factor (minimum of 1.0)	1.0025
C.	Product of A * B	\$54,622,879
D.	Base Year PILOTS	\$490,000
E.	Sum of C + D	\$55,112,879
F.	Base Year Capital Tax Levy	\$4,432,736
G.	Difference 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	\$5,089,859
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)	\$56,283,605
W.	Total Tax Levy Percentage Increase	3.30%



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%	\$54,486,662	\$56,283,605	\$1,796,943	3.3%
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	\$1,800,000	\$80,000	4.7%
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	\$107,909,605	\$2,333,593	2.2%

2026-27 Revenue: \$107,909,605 / Increase: \$2,333,593 / 2.2%



A Closer Look: Expenses

2026-27 Cost Savings Measures Realized

Category	Increase/Decrease
Office of Instruction Contractual / Materials & Supplies	\$60,000
Various lines in BOCES Participation	\$240,000
Vendor contractual lines	\$115,000
Business Office Savings	\$40,000
TOTAL	\$455,000



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



Program Maintenance: Snapshot

2026-27 Program Maintenance Budget Snapshot

Revenue Summary	2025-26	2026-27	2026-27 Percent Increase
Budgeted Revenues	\$105,576,012	\$107,909,605	2.2%
Local Tax Levy	\$54,486,662	\$56,283,605	3.3%

Expenditure Summary	2025-26	2026-27	2026-27 Percent Increase
Budgeted Expenditures	\$105,576,012	\$108,807,837	3.1%

Deficit: \$898,232



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 \$56,283,605 with buses - 3.30% 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	\$47.30
Calculated Tax Bill	\$2,398	\$2,477	\$2,404	\$2,483
Estimated Increase		\$79		\$79



2026-27 Budget Next Steps

- **Work through retirements / impact on staffing & budget**
- **Examine / solidify salaries / work through budget line-by-line**
Prioritize any additional needs from admin team including staffing
- **Review use of all federal funds and any potential impact on the budget**

- **Monitor any updates on State Aid, Sales tax and interest income projections**
 - **NYS Budget - April 1; sales tax & interest end of March**
- **Information on NY 44 Trust Health contribution increase, if any**
- **Adjust budget and report back to BOE at April 14 Study Session**



QUESTIONS?



Sweet Home High School Presents:

**THE
SPONGEBOB
MUSICAL**

The title is surrounded by stylized flowers. A large orange flower is on the left, and a blue flower is on the right. The word 'SPONGEBOB' has a pineapple icon for the letter 'O'.

March 13, 14 and 15, 2026

Show Dates and Times:

Friday, March 13, 2026 at 7:30 PM

Saturday, March 14, 2026 at 7:30 PM

Sunday, March 15, 2026 at 2:00 PM

Buy your Tickets [Here](#)

SWEET HOME CENTRAL SCHOOL DISTRICT

Superintendent's Conference Day

61 Different Offerings, 8am-3pm

- Sweet Home High School

Food Trucks, 11am-1pm

- High School Bus Loop

Community Organizations Fair, 11:45am-12:50pm

- High School Main Hall

Friday, March 13, 2026

Visit Community Organizations During Lunch

Buddy's Second Chance
Therapy Dog Training Service
NorthWest Amherst Community Center
Horizon Health Services
NYSUT Peer Support Services
Bikers Against Child Abuse
Parachute Counseling
Compeer
ECMC
MHANYS School Mental Health and Training Center
Prevention Council of Erie Co
Path of WNY
R-BERN
NYSED Certification Office

Free Information/Give Aways/ Dog Therapy!

Cheesy Chick
Scan QR Code to pre-order day of.

Breezy Bowls
Menu changes daily.
3 Staple Acai bowls, smoothies and specials.

Steaksters

FOOD TRUCKS

The Sangwich Mother & Buffalo Bros Burgers

13 MARCH
SUPERINTENDENT'S CONFERENCE DAY FROM 11-1
1901 Sweet Home Rd. HS Bus Loop

PRESENTED BY THE OFFICE OF CURRICULUM & INSTRUCTION

EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE.

Remembering Angie Commisso

**Beloved
Maplemere
Teacher**



**23 Years with
the District**

QUESTIONS?

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