

# Southwestern Central School 2026-2027 Proposed Budget

DEPARTMENT	2025-2026 Budget	2026-2027 Budget	Change
<b>ADMINISTRATIVE</b>			
<b>BOARD OF EDUCATION</b> - Includes the expenses incurred by the Board including contractual expenses	\$ 20,753.00	\$ 15,000.00	(\$5,753.00)
<b>DISTRICT CLERK</b> - Includes salary of the District clerk, contractual expenses and supplies	\$ 23,417.00	\$ 26,139.00	\$2,722.00
<b>DISTRICT MEETING</b> - Includes the expenses for annual meeting and advertising	\$ 4,075.00	\$ 4,075.00	\$0.00
<b>CENTRAL ADMINISTRATION</b> - Includes the Superintendent's expense, secretary, equipment, supplies and contractual expenses	\$ 304,041.00	\$ 289,554.00	(\$14,487.00)
<b>BUSINESS ADMINISTRATION</b> - Includes the salaries of the Business Official, Personnel Relations Assistant, Senior Account Clerk, Account Clerk, contractual expenses, supplies and equipment	\$ 342,101.00	\$ 353,819.00	\$11,718.00
<b>AUDITING SERVICES</b> - Includes the Internal Claims Auditor, and External Auditor	\$ 31,525.00	\$ 31,525.00	\$0.00
<b>TAX COLLECTOR</b> - Includes salary of tax collector, contractual	\$ 32,060.00	\$ 33,000.00	\$940.00
<b>PURCHASING - BOCES</b>	\$ 2,320.00	\$ 2,430.00	\$110.00
<b>LEGAL SERVICES</b>	\$ 71,160.00	\$ 72,583.00	\$1,423.00
<b>PERSONNEL</b> - Includes Boces services for labor relations	\$ 22,550.00	\$ 24,360.00	\$1,810.00
<b>RECORDS MANAGEMENT</b>	\$ 1,100.00	\$ 1,100.00	\$0.00
<b>PUBLIC INFORMATION &amp; SERVICES</b>	\$ 33,310.00	\$ 36,117.00	\$2,807.00
<b>CENTRALIZED PRINTING &amp; MAILING</b>	\$ 3,250.00	\$ 2,500.00	(\$750.00)
<b>CENTRAL DATA PROCESSING</b>	\$ 507,820.00	\$ 562,271.00	\$54,451.00
<b>UNALLOCATED INSURANCE</b>	\$ 173,340.00	\$ 196,700.00	\$23,360.00
<b>SCHOOL ASSOCIATION DUES</b>	\$ 11,365.00	\$ 9,000.00	(\$2,365.00)
<b>ASSESSMENTS</b>	\$ 11,500.00	\$ 11,000.00	(\$500.00)
<b>BOCES ADMINISTRATIVE COSTS</b>	\$ 149,350.00	\$ 147,116.00	(\$2,234.00)
<b>BOCES CAPITAL COSTS</b>	\$ 178,558.00	\$ 170,355.00	(\$8,203.00)
<b>CURRICULUM DEVELOPMENT AND SUPERVISION</b>	\$ 311,891.00	\$ 275,564.00	(\$36,327.00)
<b>REGULAR SCHOOL SUPERVISION</b> - Includes the salaries of the principals, secretaries, supplies, equipment and contractual expenses for the elementary, middle, and high school	\$ 1,089,987.00	\$ 1,108,354.00	\$18,367.00
<b>RESEARCH/PLANNING &amp; EVALUATION</b>	\$ 97,995.00	\$ 135,134.00	\$37,139.00
			\$0.00
<b>TOTAL ADMINISTRATIVE</b>	\$ 3,423,468.00	\$ 3,507,696.00	\$84,228.00
			<b>2.46%</b>
<b>PROGRAM</b>			
<b>IN-SERVICE TRAINING</b> - Includes expenses for training of faculty and staff	\$ 136,771.00	\$ 130,888.00	(\$5,883.00)
<b>TEACHING REGULAR SCHOOL</b> - Includes the salaries of teachers, substitutes, assistants/aides, equipment, service contracts, tutoring, travel, book binding, tuition for on-line courses, textbooks, paperbacks, workbooks, BOCES services, and supplies.	\$ 8,779,489.00	\$ 8,730,897.00	(\$48,592.00)
<b>STUDENTS WITH DISABILITIES</b> - Includes the salaries of CSE secretary, teachers, assistants/aides, equipment, contractual expenses, BOCES services and supplies	\$ 3,684,826.00	\$ 3,825,421.00	\$140,595.00
<b>ENGLISH LANGUAGE LEARNERS</b> - Includes the salaries of ELL teachers	\$ 125,244.00	\$ 53,728.00	(\$71,516.00)
<b>OCCUPATIONAL EDUCATION</b> - Includes the salaries, equipment, contractual expenses, BOCES services and supplies	\$ 1,310,757.00	\$ 1,212,055.00	(\$98,702.00)
<b>SUMMER SCHOOL</b>	\$ 75,000.00	\$ 23,500.00	(\$51,500.00)
<b>INSTRUCTIONAL MEDIA</b> - Includes the salaries of the librarians and media center assistant, equipment, contractual expenses, periodicals, books, supplies and state aided library materials	\$ 330,721.00	\$ 342,026.00	\$11,305.00
<b>COMPUTER INSTRUCTION</b> - Includes the salaries, computer hardware, equipment, contractual expenses, software, BOCES services and supplies	\$ 1,171,625.00	\$ 1,182,277.00	\$10,652.00
<b>GUIDANCE REGULAR SCHOOL</b> - Includes the salaries of guidance counselors, secretaries, equipment, supplies and contractual expenses	\$ 353,155.00	\$ 486,059.00	\$132,904.00
<b>HEALTH SERVICES</b> - Includes the salary of the nurses, doctor, substitutes, equipment, supplies and contractual expenses	\$ 310,219.00	\$ 339,613.00	\$29,394.00
<b>PSYCHOLOGICAL SERVICES</b> - Includes the salary of the psychologists, equipment, supplies and contractual expenses	\$ 233,839.00	\$ 156,315.00	(\$77,524.00)
<b>PUPIL SERVICES CONTRACTUAL-SRO</b>	\$ 128,790.00	\$ 120,000.00	(\$8,790.00)
<b>CO-CURRICULAR</b> - Includes the salaries of class and club advisors	\$ 92,701.00	\$ 215,851.00	\$123,150.00
<b>INTERSCHOLASTIC ATHLETICS</b> - Includes the salaries of the athletic director, coaches, equipment, contractual expenses, referees, reconditioning helmets and equipment, BOCES services and supplies	\$ 535,748.00	\$ 552,719.00	\$16,971.00

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<b>DISTRICT TRANSPORTATION</b> - Includes the salaries, equipment, compensation insurance, comprehensive/collision insurance, 50% umbrella insurance, driver physicals, contract services, drug testing, contractual expenses, BOCES training, supplies, parts, fuel for buses, oil, lube, tires and equipment repair	\$ 1,459,673.00	\$ 1,537,924.00	\$78,251.00
<b>RECREATION</b>	\$ 47,694.00	\$ 46,045.00	(\$1,649.00)
<b>TOTAL PROGRAM</b>	\$ 18,776,252.00	\$ 18,955,318.00	\$179,066.00 <b>0.95%</b>
<b>CAPITAL</b>			
<b>CUSTODIAL OPERATION</b> - Includes the salaries, equipment, fire insurance, utilities, contractual expenses, equipment repair and supplies	\$ 1,289,177.00	\$ 1,276,640.00	(12,537.00)
<b>CUSTODIAL MAINTENANCE</b> - Includes salaries, equipment, garbage, snow removal, service contracts, equipment repairs, building repairs, grounds maintenance, BOCES and supplies	\$ 707,198.00	\$ 817,465.00	110,267.00
<b>BUS GARAGE</b> - Includes utilities, garbage, snow removal, building repairs and equipment repairs	\$ 75,410.00	\$ 69,722.00	(5,688.00)
<b>TOTAL CAPITAL</b>	\$ 2,071,785.00	\$ 2,163,827.00	92,042.00 <b>4.44%</b>
<b>UNDISTRIBUTED EXPENSES</b>			
<b>TOTAL EMPLOYEE BENEFITS</b> - includes expenses for employee and teacher retirement, social security, workers' compensation, unemployment, health and life insurance	\$ 7,555,621.00	\$ 8,035,485.00	479,864.00
<b>DEBT SERVICE</b>	\$ 4,317,169.00	\$ 4,382,431.00	65,262.00
<b>INTERFUND TRANSFERS</b>	\$ 100,000.00	\$ 100,000.00	0.00
<b>TOTAL UNDISTRIBUTED EXPENSES</b>	\$ 11,972,790.00	\$ 12,517,916.00	545,126.00 <b>4.55%</b>
<b>TOTAL EXPENDITURES</b>	\$ 36,244,295.00	\$ 37,144,757.00	\$ 808,420.00
<b>2026-2027 BUDGET INCREASE</b>			<b>2.48%</b>
<b>REVENUES</b>			
<b>PROPERTY TAX ITEMS</b> - Includes penalties and interest and payments in lieu of taxes	\$ 279,587.00	\$ 205,405.00	(\$74,182.00)
<b>CHARGES FOR SERVICES</b> - Includes charges for tuition and continuing education.	\$ 328,000.00	\$ 439,000.00	\$111,000.00
<b>USE OF MONEY &amp; PROPERTY</b> - Includes interest	\$ 284,800.00	\$ 417,500.00	\$132,700.00
<b>SALE OF PROPERTY/COMPENSATION FOR LOSS</b> - Includes sale of equipment and insurance recoveries	\$ 1,000.00	\$ 2,500.00	\$1,500.00
<b>MISCELLANEOUS</b> - Includes refunds of prior year expenses, e-rate, distance learning reimbursement, and miscellaneous reimbursements.	\$ 345,214.00	\$ 521,588.00	\$176,374.00
<b>STATE AID</b> - Includes base aid and aids for technology, textbooks, BOCES, library materials, building, transportation, and high tax.	\$ 18,907,424.00	\$ 19,088,750.00	\$181,326.00
<b>FEDERAL AID</b> - Includes reimbursement for Medicaid services.	\$ 200,000.00	\$ 175,000.00	(\$25,000.00)
<b>INTERFUND TRANSFERS</b>	\$ 323,751.00	\$ 256,165.00	(\$67,586.00)
<b>SUMMARY</b>			
<b>TOTAL REVENUES</b>	\$ 20,669,776.00	\$ 21,105,908.00	436,132.00
<b>TOTAL EXPENDITURES</b>	\$ 36,244,295.00	\$ 37,144,757.00	900,462.00
<b>LESS: TOTAL REVENUES</b>	\$ 20,669,776.00	\$ 21,105,908.00	
<b>LESS: APPROPRIATED FUND BALANCE</b>	\$ 628,447.00	\$ 675,000.00	
<b>LESS: RESERVE FOR DEBT</b>	\$ -	\$ -	
<b>LESS: RESERVE FOR ERS</b>	\$ 175,000.00	\$ 200,000.00	
<b>LESS: RESERVE FOR TRS</b>	\$ 50,000.00	\$ 75,000.00	
<b>LESS: RESERVE FOR UNEMPLOYMENT</b>	\$ 10,000.00	\$ 10,000.00	
<b>ESTIMATED TAX LEVY</b>	\$ 14,711,072.00	\$ 15,078,849.00	367,777.00
<b>2026-27 Tax Levy Increase</b>			<b>2.50%</b>
<b>Tax Levy Increase Percentage</b>	<b>Amount of Increase</b>	<b>Amount to cut</b>	
	2.50% \$ 367,777	\$ 0	