

SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Budget Study

Session #3



Tuesday, April 14, 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 - Big Picture

- 1.5 percent increase in Foundation Aid*
- \$265,000 increase in Utilities
- \$650,000 increase in health care costs

- Allowable tax cap for 26/27 is 3.3% or \$1,796,943.

- Overall budget gap for 26/27 Program Maintenance Budget is **\$2,097,822**

New York State Annual Budget Process

Fiscal Year	Enacted Budget Date
FY 2026	May 9, 2025
FY 2025	April 20, 2024
FY 2024	April 20, 2023
FY 2023	April 9, 2022
FY 2022	April 6, 2021



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	\$27,320,000*	\$533,000
Excess Costs / Transportation	\$5,700,000	\$6,450,000	\$750,000	\$7,019,000*	\$569,000
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	\$38,397,000	\$4,292,000	\$40,115,000	\$1,181,000

Year to Year Increase in Total Aid: \$742,000

Year to Year Increase in Foundation Aid: **\$533,000**

Excess Cost/Transportation - **\$7,019,000**

****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: \$1,871,000



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: 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	\$1,595,521
Quarter 4 (June)	\$1,968,199	??
TOTAL	\$5,889,081	??

***Sales Tax Through 3 Quarters:**

- 2024-2025: \$3,920,882
- 2025-2026: \$4,184,705
- Difference: \$263,823

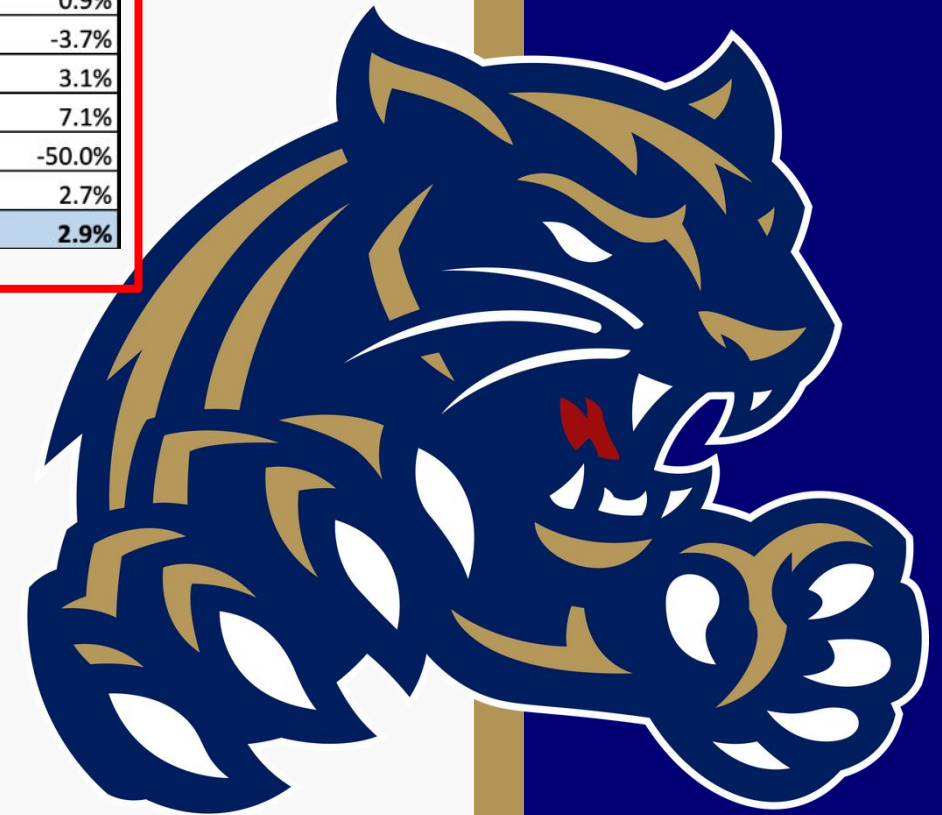
2026-27: Sales Tax Projection: \$5,800,000



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	\$5,800,000	\$350,000	6.4%
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	\$539,542	\$19,542	3.8%
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	\$27,320,000	\$1,070,000	4.1%
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	\$7,019,000	\$569,000	8.8%
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	\$108,608,147	\$3,032,135	2.9%

2026-27 Revenue: \$108,608,147 / Increase: \$3,032,135 / 2.87%



A Closer Look: Expenses

2026-27 Cost Savings Measures Realized Aside from Staffing

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
BOE Travel	\$14,000
B&G Supplies	\$25,000
Central Printing & Postage	\$25,000
In-Service Training	\$22,000
Technology - Hardware Purchases	\$35,000
Elimination of charging stations @ High School	\$100,000
Summer School Savings	\$300,000
Additional Excess Cost Aid / Revised Questar Estimate	\$460,000
TOTAL	\$1,436,000



SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Staffing Update



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A Closer Look: Expenses

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TOTAL	\$1,436,000



Considerations as We Plan for Staffing Recommendations

Budget Outlook

- Only a 1.5 percent increase in Foundation Aid
- \$265,000 increase in utilities projected costs from last update.
- 11.5 to 13.5 percent increase in health care costs, 4.5 to 6.5 percent higher than last update.
- Goals in closing gap is to have as minimal impact on programming while ensuring each employee coming back in 26/27 has a position.
- **\$2,097,822 gap reduced to \$661,822 before looking at staffing.**

Considerations

- We have 12 retirements in the District this year. After going line by line through the budget to look for savings in programming and services, the next way to close a budget gap, without layoffs of staff, is through attrition.
- Decisions to consolidate or absorb a position this year were made strictly by looking at class sizes.
- We will be monitoring our enrollment numbers over the summer, especially at the elementary level. If class sizes in K-2 begin to exceed 20 students, and 3-5 begin to exceed 25 students, it would be our recommendation to the Board to add a faculty member to keep class sizes lower. At that point, we would have to use reserves to fund those positions, or place high levels of control on spending in the 26/27 to create a surplus to fund those positions.

Closing the \$2,097,822 Budget Gap

- We will close the budget gap WITHOUT layoffs of any faculty and staff. Every person coming back in 26/27 will have a position.
- To close the remaining gap, a limited number of grades/programs will be consolidated due to low class sizes. Through the work of District Office and building-based administrators, we reviewed every grade level and course to determine areas of consolidation.
- We now believe, through limited consolidation, that class sizes are at targeted levels throughout the District. Our fear that if state revenue trends continue, and federal cuts are realized, class sizes will increase further. However, that is not the case for 26/27.

Congratulations Retirees!

- January 15 was the deadline for faculty members to submit letter of resignation for the purposes of retirement.
- Celebration of careers to come!
- District received 11 faculty letters of resignation for the purpose of retirement before the deadline and one letter for the purpose of retirement after the deadline.
- This information is presented to the BOE before any seniority-based teacher transfers have been completed. That process begins this month.

2019 vs 2026 Enrollment Comparison

ENROLLMENT	2019 BEDS Day		
	all students	ELL	SpEd (IEP only)
GL	370	0	52
HH	314	34	15
MM	414	38	40
WR	358	30	21
MS	764	36	98
HS	1015	43	109
RA	26		incl w/HS
TOTAL	3261	181	335

ENROLLMENT	2026 current						
	2026 (NO UPK)	UPK	2026 INCL UPK	ELL	IEP	504	Total SpEd
GL	390	49	439	0	70	13	83
HH	384	48	432	40	47	5	52
MM	490	53	543	62	59	14	73
WR	394	35	429	30	63	11	74
MS	868		868	39	97	46	143
HS	1010		1010	44	108	52	160
RA	50		50	0	13	9	22
TOTAL	3586	185	3771	215	457	150	607

Considerations continued...

- There is EXTREME concern about next year's fiscal outlook on the revenue side. Colleagues in Albany and Erie 1 BOCES are sounding the alarm. The economy is in flux, and federal funding is questionable at best. If Medicaid/Medicare cuts materialize, we are being told the state will take from education to cover those cuts. Every position we shift this year to a grant, every position we create to save money (our two new special education programs), or every position we bring back to the District (OTs/PTs) that saves money, is a move we made to close budget gaps. They were also made with consideration for future years.
- Any faculty position absorbed through retirement that is not replaced is approximately \$140,000 in savings. If we don't absorb positions when we can based on low class size, then we risk having to cut two or possibly three least senior positions during poor economic times.

Considerations continued...

- In total, with the addition of two special education teachers, a psychologist, and a speech therapist to staff our two new Kindergarten/1st grade 8:1:1 rooms, and the replacement of other retirements, the total number of reductions of positions in the District is 2.2.
- As teacher aides begin to turn over this spring, we will likely not replace them unless mandated by a student's special education IEP. We will use the summer to closely monitor our teacher aide needs and reduce where we see fit. It should not be a problem to reduce 5 to 8 teacher aide positions of the 110 we have in the District.
- Current number of program aides and building-based subs will remain in tact.

Class Size Comparison 2019 vs. 2026

*Target 18 in UPK – 1. Target 22 in grades 2-5.

AVG CLASS SIZES (NON-SCC)	GL		HH		MM		WR	
	2019	2026	2019	2026	2019	2026	2019	2026
	K	14	15.3	17.3	21.0	16	17.8	20.7
1	15.3	14.5	18.7	18.0	17.5	16.0	19.7	23.3
2	15.3	20.7	19.7	19.7	17	22.0	19.7	16.3
3	20.3	20.0	20.5	24.3	23	21.8	18.3	16.7
4	18	21.0	19	19	18	19.0	18	20.3
5	18.7	16.0	17	19.7	20.3	21.0	18.7	22.7

FTE Trends since 2019

FTE (BEDS)	19/20	23/24	24/25	25/26
GL	39	48	50	52
HH	34	45	47	48
MM	48	54	54	53
WR	38	45	45	50
MS	83	87.5	88	92
HS/RA	103	110.5	109	110
Total	345	390	393	405

*54 positions added from the 19/20-20/21 school year due to Covid. Total FTEs jumped from 340 to 394 that year.

Staffing Recommendations to Close the \$661,822 Gap

High School

- Reduce 1.0 Art Position through Attrition:
 - A Technology teacher at the HS is dually certified in Art Education, making that teacher eligible to teach art courses.
- Reduce 1.0 Business Position through Attrition:
 - Small class sizes of under 10 per elective allowed us to absorb this position.
 - Working with HS Administration, we will explore alternative scheduling options for courses (i.e., offering electives every other year, embedding business coursework in other content areas, etc.)

Recommendations to Close the \$661,822 Gap

High School - continued

- Reduce .2 German Position through Attrition:
 - We are completing our phase-out of German in the High School.
- .4 Foreign Language Shift:
 - This could be a transfer to the MS to ease foreign language class sizes there. An additional .4 at the MS would ease class sizes currently in the 24-27 range there.

Recommendations to Close the \$661,822 Gap

Middle School

- Due to appropriate class sizes and scheduling constraints, we are not recommending any absorption or consolidation of classes at the Middle School.

Heritage Heights

- Each grade level has appropriate class sizes. Also, each grade level only has three sections and one mixed grade section. Therefore, we are recommending that staffing levels go unchanged at Heritage Heights.

Recommendations to Close the \$661,822 Gap

Maplemere

- Absorb one faculty position at the fourth grade level, moving that grade level from 5 sections to 4 sections. This will make the class in the 5th grade next year at 24 students. Transfer to open position created by retirement.
- We will be monitoring class size numbers over the summer and will make the necessary adjustments if the class size numbers rise.
- All grade levels will have three or four sections next year, eliminating the five-section bubble.

Recommendations to Close the \$661,822 Gap

Willow Ridge

- Absorb one faculty position at grade 2, moving it from 4 sections to 3 sections. This will shift the class size from 17 students to 22 students at that level. (This cohort is operating at 22 students now and we will use the summer registration numbers to make necessary adjustments.)
- We will be monitoring class size numbers over the summer and will make the necessary adjustments if the class size numbers rise.
- All grade levels at WR will have 3 sections, eliminating the four-section bubble.

Recommendations to Close the \$661,822 Gap

Glendale

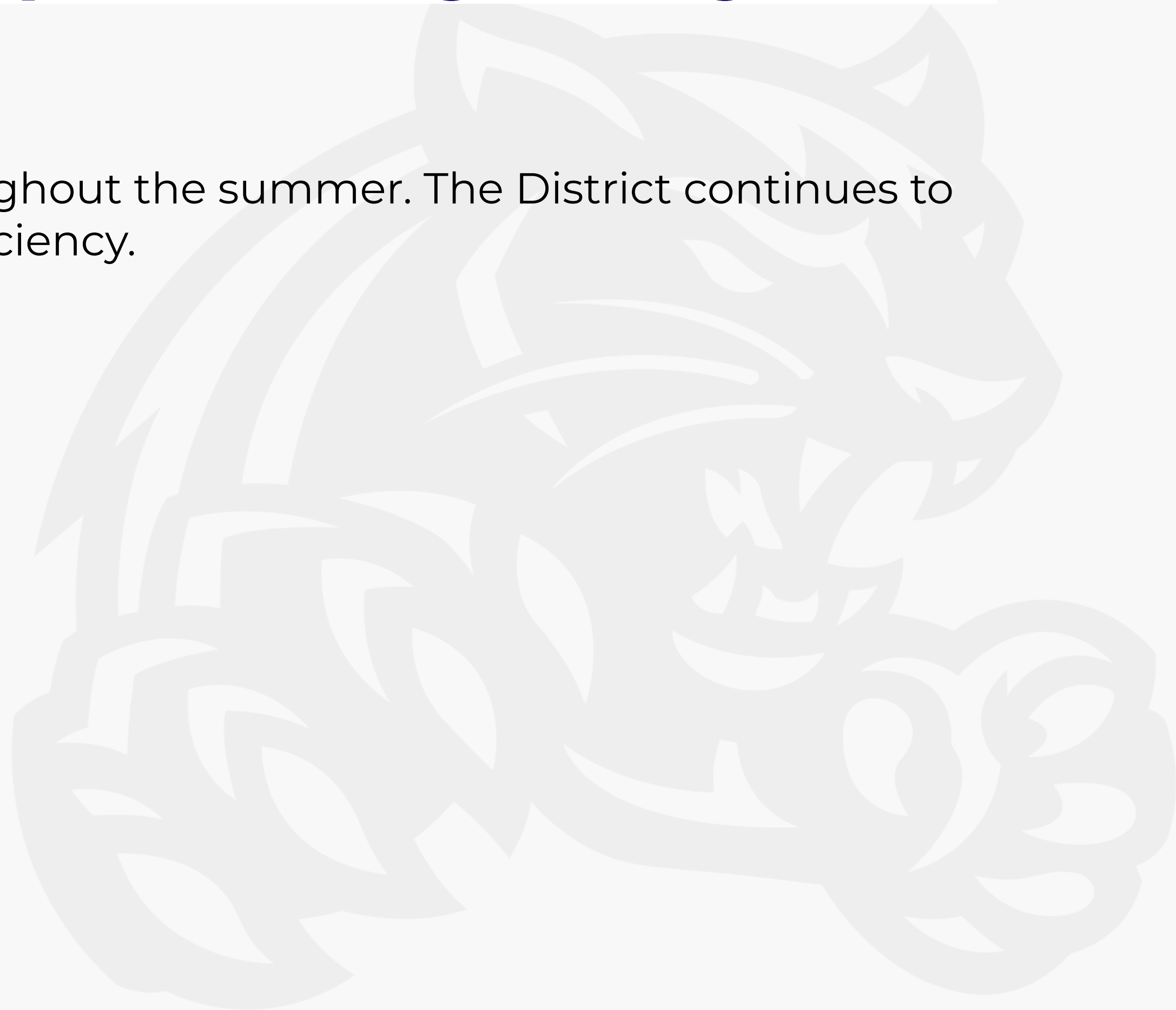
- Absorb a position at Glendale in 5th grade, with class sizes going from 16 to 21 students.
- Absorb a position at Glendale in 1st grade, with class sizes going from 14 to 21 students.
- We will be monitoring class size numbers over the summer and will make the necessary adjustments if the class size numbers rise.
- All grade levels from grades 1 through 5 will have three sections, eliminating the four-section bubbles.

In Summary

- In total, with the addition of two special education teachers, a psychologist, and a speech therapist to staff our two new Kindergarten/1st grade 8:1:1 rooms, and the replacement/shift/transfer of retirements, the total number of faculty reductions of positions in the District is 2.2.
- Specifics of transfers/shifts are to be determined due contractual obligations. As a result, we will be settling buildings in the coming weeks.

Factors That Could Impact Staffing Throughout the Summer

- Registration and Transfers throughout the summer. The District continues to experience higher levels of transiency.
- Kindergarten Registration.
- Final and Approved NYS Budget.
- Federal Funding.



QUESTIONS?



Summer School Proposal

- Offer reduced enrichment for MS (3 weeks) 4 days a week for 3 hours - each core 6-8 and Spanish
- Offer reduced exam prep for HS (1-2 weeks) in a differentiated fashion based on student results
- Offer a full extended school year program (ESY)
- Graduating seniors would attend a credit/ exam recovery program at BOCES - meets state regulations for credit recovery (approximately 10 students)
- Eliminate elementary intervention general ed. summer school program

Budget/ staffing Impact

- One admin can support both MS, HS and secondary ESY all located at the high school
- All together it is 5 weeks in the summer with no overlap of MS & HS, teachers can teach across programs if needed (July 13-Aug 19)

MS Enrichment	HS Exam Prep	Regents Exams
July 13-30 (M-R)	Aug 3-13 (M-R)	Aug 18-19 (T & W)
12 days	8 days	2 days

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



QUESTIONS?



SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Draft Expense Budget #2

3/10/26

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%	\$5,000	(\$14,000)	-73.7%
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%	\$17,100	(\$13,800)	-44.7%
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%	\$387,625	(\$25,140)	-6.1%
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%	\$582,475	(\$20,180)	-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%	\$447,070	\$14,009	3.2%
1620	400	Electricity	\$688,500	\$743,580	\$55,080	8.0%	\$803,066	\$59,486	8.0%	\$842,370	\$39,304	4.9%	\$1,228,570	\$386,200	45.8%
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%	\$5,582,852	\$493,817	9.7%
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%	\$175,000	\$0	0.0%
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%	\$1,294,373	\$30,317	2.4%
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%	\$60,000	(\$20,000)	-25.0%
1670	450	Materials & Supplies	\$58,000	\$65,000	\$7,000	12.1%	\$65,000	\$0	0.0%	\$77,000	\$12,000	18.5%	\$65,000	(\$12,000)	-15.6%
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%	\$207,007	(\$29,227)	-12.4%
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%	\$835,744	\$38,973	4.9%
Total Central Data Processing			\$557,960	\$614,708	\$56,748	10.2%	\$674,874	\$60,166	9.8%	\$796,771	\$121,897	18.1%	\$835,744	\$38,973	4.9%
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%	\$97,981	\$3,313	3.5%
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%	\$403,248	(\$6,261)	-1.5%

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%	\$1,462,910	\$39,628	2.8%
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%	\$1,861,285	\$51,578	2.9%

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%	\$243,972	\$53,600	28.2%
Total Research Planning & Eval			\$200,648	\$423,251	\$222,603	110.9%	\$413,421	(\$9,830)	-2.3%	\$312,196	(\$101,225)	-24.5%	\$371,939	\$59,743	19.1%

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%	\$245,109	\$33,899	16.0%
Total In-Service Training			\$204,500	\$211,300	\$6,800	3.3%	\$276,560	\$65,260	30.9%	\$333,210	\$56,650	20.5%	\$367,109	\$33,899	10.2%

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%	\$13,774,136	\$123,748	0.9%
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%	\$13,517,416	(\$122,857)	-0.9%
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%	\$80,000	(\$30,000)	-27.3%
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%	\$105,000	(\$95,000)	-47.5%
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%	\$200,000	(\$30,000)	-13.0%
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%	\$422,985	(\$189,403)	-30.9%
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%	\$33,594,069	(\$459,935)	-1.4%

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%	\$2,267,500	\$240,930	11.9%
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%	\$25,000	(\$702,205)	-96.6%
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%	\$1,215,925	\$72,948	6.4%

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%	\$12,105,885	\$401,563	3.4%
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%	\$12,000	(\$5,000)	-29.4%
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%	\$23,000	(\$27,000)	-54.0%
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%	\$65,000	(\$20,000)	-23.5%
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%	\$150,820	(\$52,000)	-25.6%
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%	\$606,755	(\$4,818)	-0.8%
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%	\$929,603	\$18,958	2.1%
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%	\$2,122,858	\$104,140	5.2%
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%	\$3,402,420	\$82,590	2.5%
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%	\$1,668,385	\$591,385	54.9%
5510	400	Contractual	\$127,200	\$145,000	\$17,800	14.0%	\$170,000	\$25,000	17.2%	\$195,000	\$25,000	14.7%	\$215,000	\$20,000	10.3%
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%	\$5,808,055	\$719,365	14.1%
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%	\$12,964,283	\$1,200,778	10.2%
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%	\$350,000	\$25,000	7.7%
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%	\$24,108,387	\$1,180,141	5.1%
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%	\$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			\$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%	\$108,608,147	\$3,032,135	2.87%

Sweet Home Central School District
2026-27 School Year Revenue Report -- Draft #3
April 14, 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	\$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	\$5,800,000	\$350,000	6.4%
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	\$539,542	\$19,542	3.8%
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	\$27,320,000	\$1,070,000	4.1%
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	\$7,019,000	\$569,000	8.8%
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	\$108,608,147	\$3,032,135	2.9%