

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

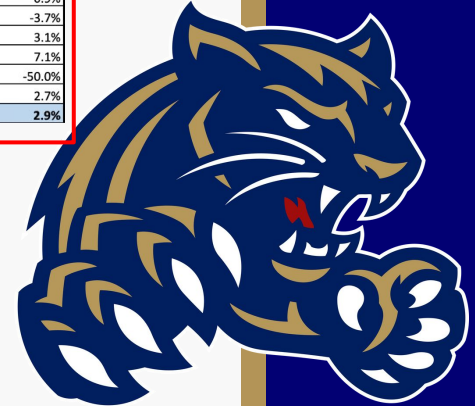
2026-27: Sales Tax Projection: \$5,800,000



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



Tuesday, April 14, 2026
Sweet Home Board of Education

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A Closer Look: Expenses

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Considerations as We Plan for Staffing Recommendations

Budget Outlook

- 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, up 4.5 to 6.5 percent from last update.
- Goals are 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.**

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 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 in the coming years. 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 12 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

- 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 24 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.

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 classrooms), 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 faculty 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	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

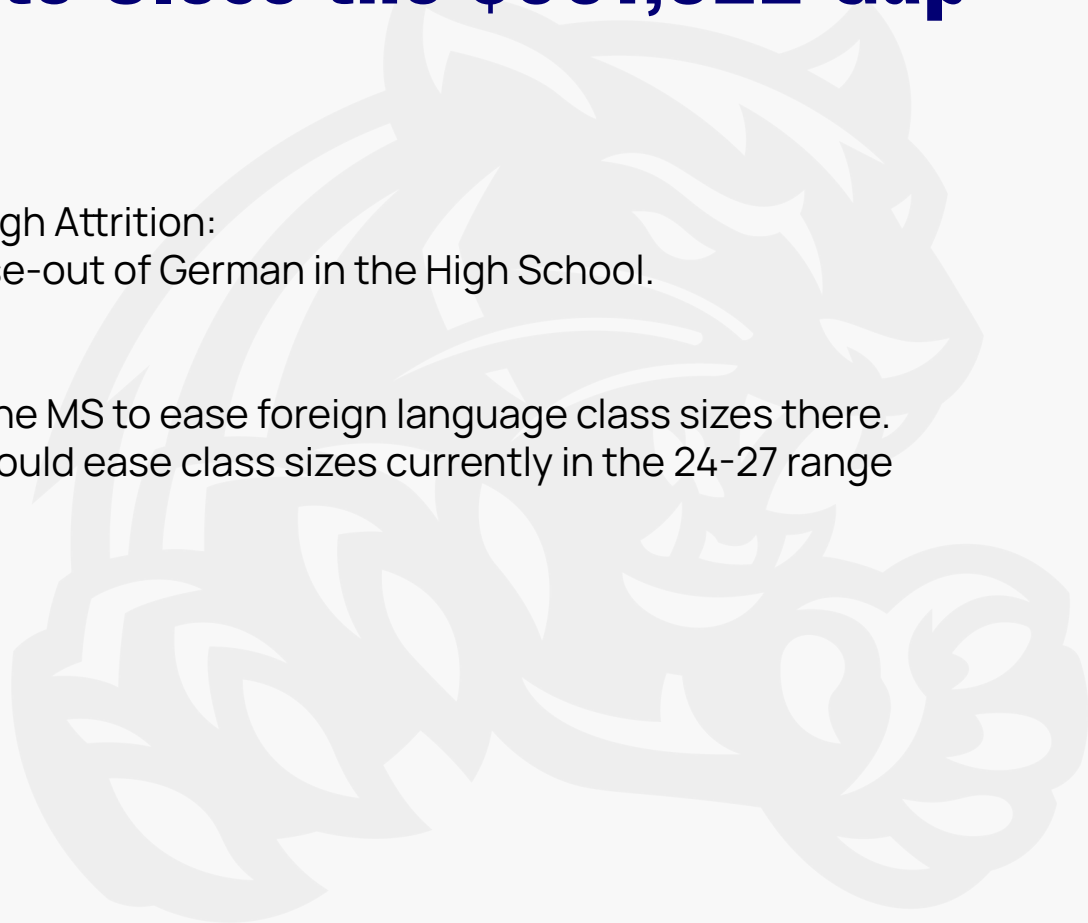
High School

- 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

- Consolidate a section 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

- Consolidate one section 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.

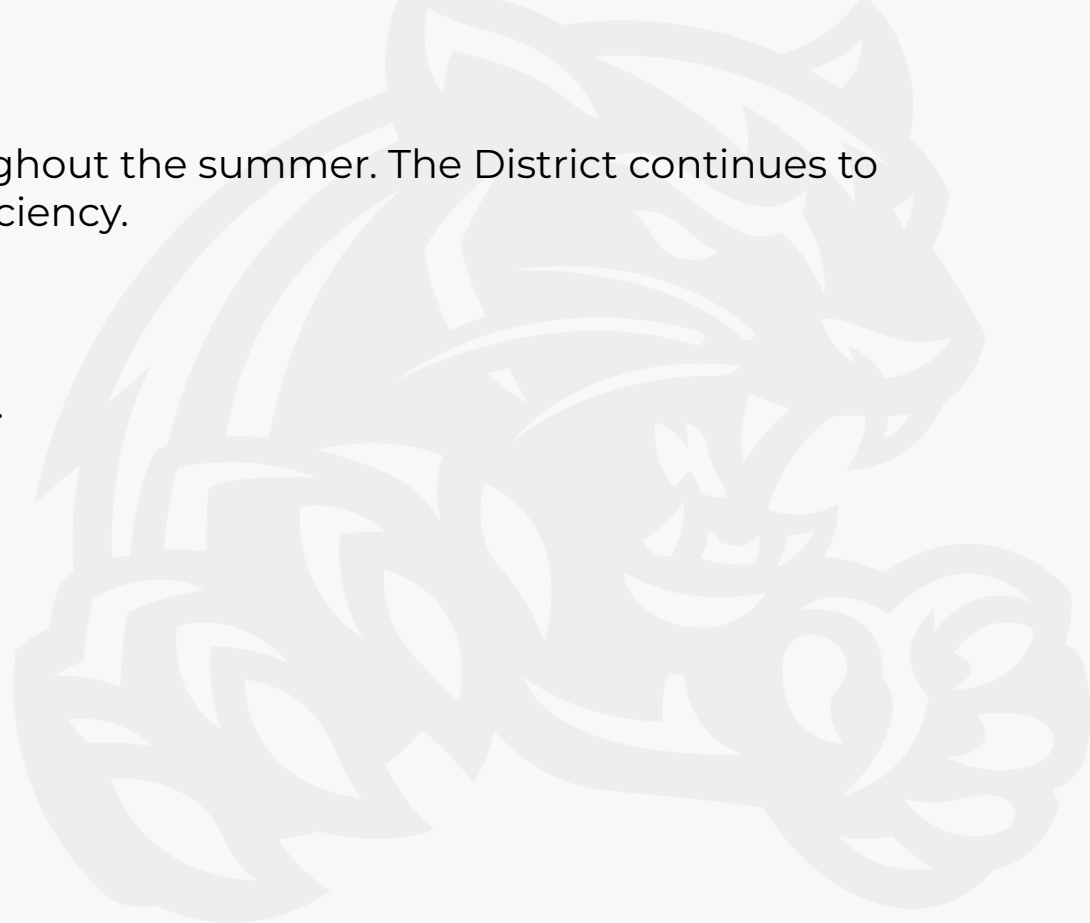
Recommendations to Close the \$661,822 Gap

Glendale

- Consolidate a 5th grade section at Glendale, with class sizes going from 16 to 21 students.
- Consolidate a 1st grade section at Glendale, 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.

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.



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 individual student results on a particular Regents exam.
- 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 education 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

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.

Program Maintenance: Snapshot

2026-27 Program Maintenance Budget Snapshot

Revenue Summary	2025-26	2026-27	2026-27 Percent Increase
Budgeted Revenues	\$105,576,012	\$108,608,147	2.87%
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	\$108,608,147	2.87%

2026-27 Balanced Budget



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?

