

**SWEET HOME CENTRAL SCHOOL DISTRICT**

# **2026-27 Budget Adoption**

Tuesday, April 21, 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
<b>Budget Development:</b> 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	<b>January / February 2026</b>
<b>Budget Study Session #1:</b> Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	<b>February 7, 2026</b>
<b>Budget Study Session #2:</b> Preliminary Budget / Estimated Revenues & Updates	<b>March 10, 2026</b>
<b>Budget Study Session #3:</b> Budget Update Discussion / NYS Budget Completion & Final State Aid runs / Staffing Recommendation	<b>April 14, 2026</b>
<b>BOE 2026-27 Budget Adoption:</b> Final Budget Updates / NYS Budget Scenario	<b>April 21, 2026</b>



# A Closer Look: Revenues / 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	<b>\$27,320,000*</b>	<b>\$533,000</b>
Excess Costs / Transportation	\$5,700,000	\$6,450,000	\$750,000	<b>\$7,019,000*</b>	<b>\$569,000</b>
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
<b>TOTAL AID IN BUDGET</b>	<b>\$34,692,000</b>	<b>\$38,397,000</b>	<b>\$4,292,000</b>	<b>\$40,115,000</b>	<b>\$1,181,000</b>

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.	<b>Equals Tax Levy Limit</b>	<b>\$51,193,746</b>
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.	<b>Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)</b>	<b>\$56,283,605</b>
W.	<b>Total Tax Levy Percentage Increase</b>	<b>3.30%</b>



# 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	??
<b>TOTAL</b>	<b>\$5,889,081</b>	<b>??</b>

**\*Sales Tax Through 3 Quarters:**

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

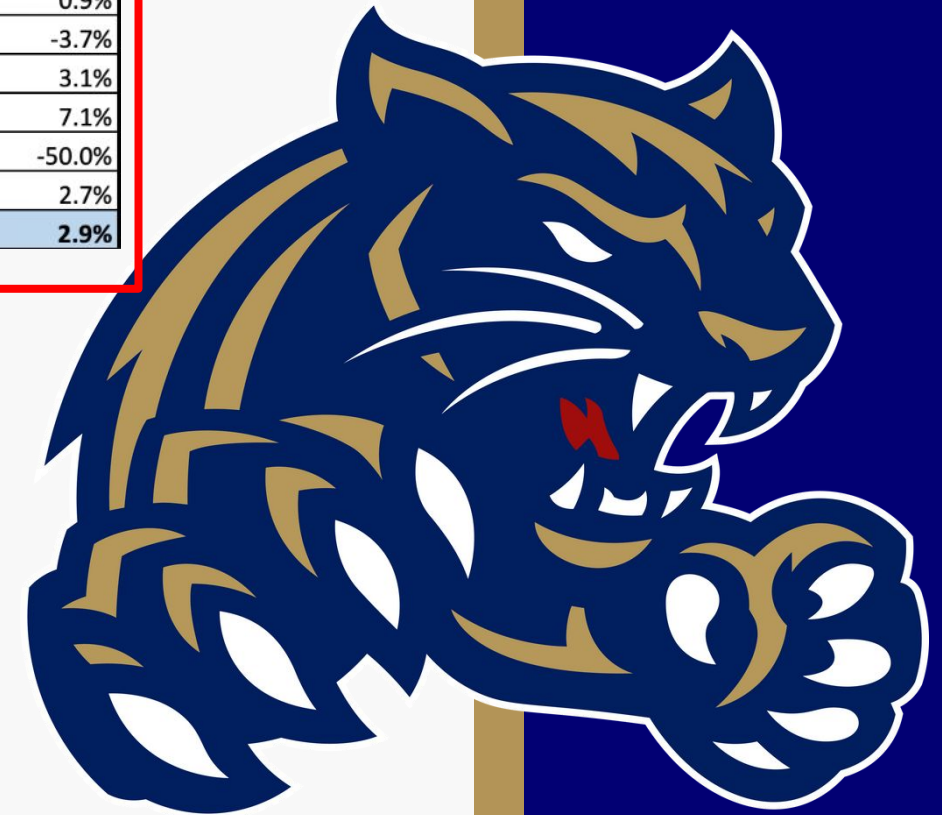
**2026-27: Sales Tax Projection: \$5,800,000**



# 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%
	<b>DISTRICT TOTALS</b>	<b>\$89,351,588</b>	<b>\$96,886,588</b>	<b>\$7,535,000</b>	<b>8.43%</b>	<b>\$100,410,422</b>	<b>\$3,523,834</b>	<b>3.6%</b>	<b>\$105,576,012</b>	<b>\$108,608,147</b>	<b>\$3,032,135</b>	<b>2.9%</b>

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



# A Closer Look: Expenses

## 2026-27 Known Budgetary Impacts

Category	2025-26	2026-27	Increase/Decrease
District Liability Insurance	\$355,000	\$405,000	\$50,000
BOCES Administrative Costs	\$428,834	\$621,006	\$192,172
Charter School Tuition	\$1,400,000	\$1,450,000	\$50,000
Special Education Tuition	\$3,075,000	\$4,200,000	\$1,125,000
BOCES Occupational Education	\$1,162,740	\$1,336,688	\$173,948
Computer Hardware Equipment	\$275,000	\$365,000	\$90,000
Contracted Transportation	\$3,100,000	\$3,600,000	\$500,000
Legal Settlements	-	\$243,795	\$243,795
Health Insurance	\$11,700,000	\$12,900,000	\$1,200,000
Utilities (Electric/Gas)	\$1,275,000	\$1,675,000	\$400,000
<b>TOTAL</b>	<b>\$22,771,574</b>	<b>\$26,796,489</b>	<b>\$4,024,915</b>



# A Closer Look: Expenses

## *2026-27 Cost Savings Measures Realized Aside from Staffing*

<b>Category</b>	<b>Increase/Decrease</b>
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
<b>TOTAL</b>	<b>\$1,436,000</b>



# 2026-27 Budget: Snapshot

## 2026-27 Budget Snapshot

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

**2026-27 Balanced Budget**



# 2026-27 Budget: Snapshot

## 2026-27 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 Voter Propositions

- **Proposition #1:** Approval of \$108,608,147 / 2026-27 Budget
  - Budget increase of 2.87% // Tax levy increase of 3.3% over current year
  
- **Proposition #2:** Use of General Funds to Extend Maplemere Temporary Classroom Lease through October 31, 2028
  - Allowance to spend total of \$52,920 over the next two budget years to maintain the temporary classrooms on Maplemere campus
  
- **Proposition #3:** Election of one (1) Board of Education Member
  - Term of Peter Bellanti expires on June 30, 2026
    - Candidates: Peter Bellanti & Jessica Stephens
  
- **Voting Details:**
  - **Date:** Tuesday, May 19, 2026
  - **Times:** 7am - 9pm
  - **Location:** Vergils Center, 1901 Sweet Home Road (Enter through Door #6)
  - **\*Must be 18 years of age to vote and resident of the District for at least 30 days prior to voting.**



**QUESTIONS?**



SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Final Expense Budget

4/21/26

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														
<b>Board of Education</b>															
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%
<b>Total Board of Education</b>			<b>\$29,100</b>	<b>\$29,100</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,500</b>	<b>\$400</b>	<b>1.4%</b>	<b>\$30,900</b>	<b>\$1,400</b>	<b>4.7%</b>	<b>\$17,100</b>	<b>(\$13,800)</b>	<b>-44.7%</b>
<b>District Clerk</b>															
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%
<b>Total District Clerk</b>			<b>\$18,580</b>	<b>\$18,630</b>	<b>\$50</b>	<b>0.3%</b>	<b>\$20,010</b>	<b>\$1,380</b>	<b>7.4%</b>	<b>\$21,050</b>	<b>\$1,040</b>	<b>5.2%</b>	<b>\$22,150</b>	<b>\$1,100</b>	<b>5.2%</b>
<b>District Meeting</b>															
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%
<b>Total District Meeting</b>			<b>\$1,150</b>	<b>\$1,150</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,150</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,150</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,150</b>	<b>\$0</b>	<b>0.0%</b>
<b>Superintendent</b>															
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%
<b>Total Superintendent</b>			<b>\$279,882</b>	<b>\$290,553</b>	<b>\$10,671</b>	<b>3.8%</b>	<b>\$302,696</b>	<b>\$12,143</b>	<b>4.2%</b>	<b>\$281,800</b>	<b>(\$20,896)</b>	<b>-6.9%</b>	<b>\$290,260</b>	<b>\$8,460</b>	<b>3.0%</b>
<b>Business Administration</b>															
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%
<b>Total Business Administration</b>			<b>\$472,356</b>	<b>\$472,359</b>	<b>\$3</b>	<b>0.0%</b>	<b>\$465,274</b>	<b>-\$7,085</b>	<b>-1.5%</b>	<b>\$602,655</b>	<b>\$137,381</b>	<b>29.5%</b>	<b>\$582,475</b>	<b>(\$20,180)</b>	<b>-3.3%</b>
<b>Auditing</b>															
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%
<b>Total Auditing</b>			<b>\$60,000</b>	<b>\$64,000</b>	<b>\$4,000</b>	<b>6.7%</b>	<b>\$66,000</b>	<b>\$2,000</b>	<b>3.1%</b>	<b>\$66,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$72,000</b>	<b>\$6,000</b>	<b>9.1%</b>
<b>Treasurer</b>															
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%
<b>Total Treasurer</b>			<b>\$12,000</b>	<b>\$12,400</b>	<b>\$400</b>	<b>3.3%</b>	<b>\$12,600</b>	<b>\$200</b>	<b>1.6%</b>	<b>\$12,600</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$12,600</b>	<b>\$0</b>	<b>0.0%</b>
<b>Tax Collection</b>															
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%
<b>Total Tax Collection</b>			<b>\$13,500</b>	<b>\$24,000</b>	<b>\$10,500</b>	<b>77.8%</b>	<b>\$26,300</b>	<b>\$2,300</b>	<b>9.6%</b>	<b>\$29,700</b>	<b>\$3,400</b>	<b>12.9%</b>	<b>\$35,000</b>	<b>\$5,300</b>	<b>17.8%</b>
<b>Legal Services</b>															
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%
<b>Total Legal Services</b>			<b>\$184,549</b>	<b>\$269,970</b>	<b>\$85,421</b>	<b>46.3%</b>	<b>\$317,180</b>	<b>\$47,210</b>	<b>17.5%</b>	<b>\$313,000</b>	<b>(\$4,180)</b>	<b>-1.3%</b>	<b>\$300,454</b>	<b>(\$12,546)</b>	<b>-4.0%</b>
<b>Human Resources</b>															
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%
<b>Total Human Resources</b>			<b>\$504,439</b>	<b>\$500,478</b>	<b>(\$3,961)</b>	<b>-0.8%</b>	<b>\$535,780</b>	<b>\$35,302</b>	<b>7.1%</b>	<b>\$326,380</b>	<b>(\$209,400)</b>	<b>-39.1%</b>	<b>\$337,083</b>	<b>\$10,703</b>	<b>3.3%</b>

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														
<b>Records Management</b>															
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%
<b>Total Records Management</b>			<b>\$4,000</b>	<b>\$3,000</b>	<b>(\$1,000)</b>	<b>-25.0%</b>	<b>\$2,500</b>	<b>(\$500)</b>	<b>-16.7%</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.0%</b>
<b>Education/Community Services</b>															
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%
<b>Total Education/Community Services</b>			<b>\$8,900</b>	<b>\$8,900</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$8,900</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$8,900</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$8,900</b>	<b>\$0</b>	<b>0.0%</b>
<b>Buildings &amp; Grounds-Custodial</b>															
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%
<b>Total Buildings &amp; Grounds-Custodial</b>			<b>\$3,772,690</b>	<b>\$4,205,977</b>	<b>\$433,287</b>	<b>11.5%</b>	<b>\$4,808,771</b>	<b>\$581,949</b>	<b>13.8%</b>	<b>\$5,089,035</b>	<b>\$280,264</b>	<b>5.8%</b>	<b>\$5,582,852</b>	<b>\$493,817</b>	<b>9.7%</b>
<b>Buildings &amp; Grounds-Maintenance</b>															
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%
<b>Total Buildings &amp; Grounds-Maintenance</b>			<b>\$1,452,456</b>	<b>\$1,292,666</b>	<b>(\$159,790)</b>	<b>-11.0%</b>	<b>\$1,245,840</b>	<b>(\$46,826)</b>	<b>-3.6%</b>	<b>\$1,264,056</b>	<b>\$18,216</b>	<b>1.5%</b>	<b>\$1,294,373</b>	<b>\$30,317</b>	<b>2.4%</b>
<b>Central Printing &amp; Mailing</b>															
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%
<b>Total Central Printing &amp; Mailing</b>			<b>\$147,200</b>	<b>\$216,610</b>	<b>\$69,410</b>	<b>47.2%</b>	<b>\$211,554</b>	<b>(\$5,056)</b>	<b>-2.3%</b>	<b>\$236,234</b>	<b>\$24,679</b>	<b>11.7%</b>	<b>\$207,007</b>	<b>(\$29,227)</b>	<b>-12.4%</b>
<b>Central Data Processing</b>															
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%
<b>Total Central Data Processing</b>			<b>\$557,960</b>	<b>\$614,708</b>	<b>\$56,748</b>	<b>10.2%</b>	<b>\$674,874</b>	<b>\$60,166</b>	<b>9.8%</b>	<b>\$796,771</b>	<b>\$121,897</b>	<b>18.1%</b>	<b>\$835,744</b>	<b>\$38,973</b>	<b>4.9%</b>
<b>Unallocated Insurance</b>															
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%
<b>Total Unallocated Insurance</b>			<b>\$250,000</b>	<b>\$255,000</b>	<b>\$5,000</b>	<b>2.0%</b>	<b>\$280,000</b>	<b>\$25,000</b>	<b>9.8%</b>	<b>\$355,000</b>	<b>\$75,000</b>	<b>26.8%</b>	<b>\$405,000</b>	<b>\$50,000</b>	<b>14.1%</b>
<b>School Association Dues</b>															
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%
<b>Total School Association Dues</b>			<b>\$25,000</b>	<b>\$25,500</b>	<b>\$500</b>	<b>2.0%</b>	<b>\$25,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$25,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$25,500</b>	<b>\$0</b>	<b>0.0%</b>
<b>Assessments</b>															
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%
<b>Total Assessments</b>			<b>\$49,000</b>	<b>\$54,000</b>	<b>\$5,000</b>	<b>10.2%</b>	<b>\$60,000</b>	<b>\$6,000</b>	<b>11.1%</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$65,000</b>	<b>\$5,000</b>	<b>8.3%</b>
<b>Refund of Real Property Tax</b>															
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%
<b>Total Refund of Real Property Tax</b>			<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$75,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$85,000</b>	<b>\$10,000</b>	<b>13.3%</b>	<b>\$85,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>BOCES Administrative Costs</b>															
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%
<b>Total BOCES Administrative Costs</b>			<b>\$321,183</b>	<b>\$365,917</b>	<b>\$44,734</b>	<b>13.9%</b>	<b>\$403,276</b>	<b>\$37,359</b>	<b>10.2%</b>	<b>\$428,834</b>	<b>\$25,558</b>	<b>6.3%</b>	<b>\$621,006</b>	<b>\$192,172</b>	<b>44.8%</b>
<b>Unclassified</b>															
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%
<b>Total Unclassified</b>			<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Curriculum Development &amp; Supervision</b>															
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%
<b>Total Curriculum Development &amp; Supervision</b>			<b>\$364,050</b>	<b>\$336,423</b>	<b>(\$27,627)</b>	<b>-7.6%</b>	<b>\$438,760</b>	<b>\$102,337</b>	<b>30.4%</b>	<b>\$409,509</b>	<b>(\$29,251)</b>	<b>-6.7%</b>	<b>\$403,248</b>	<b>(\$6,261)</b>	<b>-1.5%</b>

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%
<b>Total School Supervision</b>			<b>\$1,867,849</b>	<b>\$1,714,892</b>	<b>(\$152,957)</b>	<b>-8.2%</b>	<b>\$1,731,664</b>	<b>\$16,772</b>	<b>1.0%</b>	<b>\$1,809,707</b>	<b>\$78,043</b>	<b>4.5%</b>	<b>\$1,861,285</b>	<b>\$51,578</b>	<b>2.9%</b>

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%
<b>Total Supervision-Special Schools</b>			<b>\$52,000</b>	<b>\$52,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$52,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$52,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$52,000</b>	<b>\$0</b>	<b>0.0%</b>

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%
<b>Total Research Planning &amp; Eval</b>			<b>\$200,648</b>	<b>\$423,251</b>	<b>\$222,603</b>	<b>110.9%</b>	<b>\$413,421</b>	<b>(\$9,830)</b>	<b>-2.3%</b>	<b>\$312,196</b>	<b>(\$101,225)</b>	<b>-24.5%</b>	<b>\$371,939</b>	<b>\$59,743</b>	<b>19.1%</b>

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

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%
<b>Total Teaching-Regular Schools</b>			<b>\$30,537,979</b>	<b>\$32,912,725</b>	<b>\$2,374,746</b>	<b>7.8%</b>	<b>\$33,161,639</b>	<b>\$248,914</b>	<b>0.8%</b>	<b>\$34,054,004</b>	<b>\$892,365</b>	<b>2.7%</b>	<b>\$33,594,069</b>	<b>(\$459,935)</b>	<b>-1.4%</b>

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
<b>Total Special Education</b>			<b>\$9,892,702</b>	<b>\$9,945,489</b>	<b>\$52,788</b>	<b>0.5%</b>	<b>\$10,269,131</b>	<b>\$323,642</b>	<b>3.3%</b>	<b>\$11,704,322</b>	<b>\$1,435,191</b>	<b>14.0%</b>	<b>\$12,105,885</b>	<b>\$401,563</b>	<b>3.4%</b>
<b>Occupational Education</b>															
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%
<b>Total Occupational Education</b>			<b>\$776,365</b>	<b>\$1,025,848</b>	<b>\$249,483</b>	<b>32.1%</b>	<b>\$1,135,581</b>	<b>\$109,733</b>	<b>10.7%</b>	<b>\$1,162,740</b>	<b>\$27,159</b>	<b>2.4%</b>	<b>\$1,336,688</b>	<b>\$173,948</b>	<b>15.0%</b>
<b>Teaching Special Schools</b>															
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%
<b>Total Teaching Special Schools</b>			<b>\$171,820</b>	<b>\$202,820</b>	<b>\$31,000</b>	<b>18.0%</b>	<b>\$202,820</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$202,820</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$150,820</b>	<b>(\$52,000)</b>	<b>-25.6%</b>
<b>School Library &amp; AV</b>															
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%
<b>Total School Library &amp; AV</b>			<b>\$30,898</b>	<b>\$30,898</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$30,898</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$30,898</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$30,898</b>	<b>\$0</b>	<b>0.0%</b>
<b>Computer Instruction Services</b>															
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%
<b>Total Computer Instruction Services</b>			<b>\$1,386,506</b>	<b>\$1,556,838</b>	<b>\$170,332</b>	<b>12.3%</b>	<b>\$1,882,977</b>	<b>\$326,139</b>	<b>20.9%</b>	<b>\$2,018,718</b>	<b>\$135,741</b>	<b>7.2%</b>	<b>\$2,122,858</b>	<b>\$104,140</b>	<b>5.2%</b>
<b>Attendance</b>															
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%
<b>Total Attendance</b>			<b>\$19,425</b>	<b>\$22,400</b>	<b>\$2,975</b>	<b>15.3%</b>	<b>\$25,521</b>	<b>\$3,121</b>	<b>13.9%</b>	<b>\$25,521</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$25,521</b>	<b>\$0</b>	<b>0.0%</b>
<b>Guidance</b>															
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%
<b>Total Guidance</b>			<b>\$1,460,000</b>	<b>\$1,332,315</b>	<b>(\$127,685)</b>	<b>-8.7%</b>	<b>\$1,302,766</b>	<b>(\$29,549)</b>	<b>-2.2%</b>	<b>\$1,413,083</b>	<b>\$110,317</b>	<b>8.5%</b>	<b>\$1,339,599</b>	<b>(\$73,484)</b>	<b>-5.2%</b>
<b>Health Services</b>															
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%
<b>Total Health Services</b>			<b>\$823,576</b>	<b>\$848,662</b>	<b>\$25,086</b>	<b>3.0%</b>	<b>\$849,263</b>	<b>\$601</b>	<b>0.1%</b>	<b>\$867,582</b>	<b>\$18,319</b>	<b>2.2%</b>	<b>\$889,513</b>	<b>\$21,931</b>	<b>2.5%</b>
<b>Psychological Services</b>															
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%
<b>Total Psychological Services</b>			<b>\$255,335</b>	<b>\$286,325</b>	<b>\$30,990</b>	<b>12.1%</b>	<b>\$294,835</b>	<b>\$8,510</b>	<b>3.0%</b>	<b>\$268,064</b>	<b>(\$26,771)</b>	<b>-9.1%</b>	<b>\$363,313</b>	<b>\$95,249</b>	<b>35.5%</b>
<b>Social Services</b>															
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%
<b>Total Social Services</b>			<b>\$327,227</b>	<b>\$412,485</b>	<b>\$85,258</b>	<b>26.1%</b>	<b>\$600,682</b>	<b>\$188,197</b>	<b>45.6%</b>	<b>\$543,328</b>	<b>(\$57,354)</b>	<b>-9.5%</b>	<b>\$541,865</b>	<b>(\$1,463)</b>	<b>-0.3%</b>
<b>Co-Curricular Activities</b>															
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%
<b>Total Co-Curricular Activities</b>			<b>\$146,001</b>	<b>\$146,002</b>	<b>\$1</b>	<b>0.0%</b>	<b>\$146,002</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$150,002</b>	<b>\$4,000</b>	<b>2.7%</b>	<b>\$150,002</b>	<b>\$0</b>	<b>0.0%</b>
<b>Interscholastic Athletics</b>															
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%
<b>Total Interscholastic Athletics</b>			<b>\$628,990</b>	<b>\$659,090</b>	<b>\$30,100</b>	<b>4.8%</b>	<b>\$704,250</b>	<b>\$45,160</b>	<b>6.9%</b>	<b>\$761,038</b>	<b>\$56,788</b>	<b>8.1%</b>	<b>\$801,951</b>	<b>\$40,913</b>	<b>5.4%</b>
<b>Transportation</b>															
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%
<b>Total Transportation</b>			<b>\$3,868,912</b>	<b>\$4,029,297</b>	<b>\$160,385</b>	<b>4.1%</b>	<b>\$4,558,943</b>	<b>\$529,646</b>	<b>13.1%</b>	<b>\$5,088,690</b>	<b>\$529,747</b>	<b>11.6%</b>	<b>\$5,808,055</b>	<b>\$719,365</b>	<b>14.1%</b>
<b>Bus Garage</b>															
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%
<b>Total Bus Garage</b>			<b>\$163,390</b>	<b>\$177,790</b>	<b>\$14,400</b>	<b>8.8%</b>	<b>\$177,790</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$177,790</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$177,790</b>	<b>\$0</b>	<b>0.0%</b>
<b>Contract Transportation</b>															
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%
<b>Total Contract Transportation</b>			<b>\$1,250,000</b>	<b>\$2,750,000</b>	<b>\$1,500,000</b>	<b>120.0%</b>	<b>\$2,600,000</b>	<b>(\$150,000)</b>	<b>-5.5%</b>	<b>\$3,100,000</b>	<b>\$500,000</b>	<b>19.2%</b>	<b>\$3,600,000</b>	<b>\$500,000</b>	<b>16.1%</b>
<b>Public Transportation</b>															
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%
<b>Total Public Transportation</b>			<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Civic Activities</b>															
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%
<b>Total Civic Activities</b>			<b>\$47,500</b>	<b>\$47,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$47,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$47,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$47,500</b>	<b>\$0</b>	<b>0.0%</b>
<b>Employee Benefits</b>															
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%
<b>Total Employee Benefits</b>			<b>\$20,103,719</b>	<b>\$21,004,069</b>	<b>\$900,350</b>	<b>4.5%</b>	<b>\$21,917,795</b>	<b>\$913,726</b>	<b>4.4%</b>	<b>\$22,928,246</b>	<b>\$1,010,451</b>	<b>4.6%</b>	<b>\$24,108,387</b>	<b>\$1,180,141</b>	<b>5.1%</b>
<b>Debt Service</b>															
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%
<b>Total Debt Service</b>			<b>\$6,252,252</b>	<b>\$7,677,252</b>	<b>\$1,425,000</b>	<b>22.8%</b>	<b>\$7,735,918</b>	<b>\$58,666</b>	<b>0.8%</b>	<b>\$7,796,979</b>	<b>\$61,061</b>	<b>0.8%</b>	<b>\$7,273,698</b>	<b>(\$523,281)</b>	<b>-6.7%</b>
<b>Interfund Transfers</b>															
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%
<b>Total Interfund Transfers</b>			<b>\$260,000</b>	<b>\$260,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$260,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$260,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$260,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL BUDGET</b>			<b>\$89,351,588</b>	<b>\$96,886,589</b>	<b>\$7,535,001</b>	<b>8.43%</b>	<b>\$100,410,422</b>	<b>\$3,502,988</b>	<b>3.62%</b>	<b>\$105,576,012</b>	<b>\$5,165,590</b>	<b>5.14%</b>	<b>\$108,608,147</b>	<b>\$3,032,135</b>	<b>2.87%</b>

Sweet Home Central School District  
2026-27 School Year Revenue Report -- FINAL  
April 21, 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%
	<b>DISTRICT TOTALS</b>	<b>\$89,351,588</b>	<b>\$96,886,588</b>	<b>\$7,535,000</b>	<b>8.43%</b>	<b>\$100,410,422</b>	<b>\$3,523,834</b>	<b>3.6%</b>	<b>\$105,576,012</b>	<b>\$108,608,147</b>	<b>\$3,032,135</b>	<b>2.9%</b>