



SWEET HOME CENTRAL
SCHOOL DISTRICT

Superintendent Report

OUR MISSION: EVERY STUDENT,
ONE COMMUNITY, READY FOR THE FUTURE.



2023 - 2026

#WEARESWEETHOME



**SWEET HOME CENTRAL
SCHOOL DISTRICT**

OUR MISSION: EVERY STUDENT,
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2024-25 Budget Study Session #3

April 9, 2024

**Vergils Community Center
6:30pm**

2023-2024

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Budget Process & School Board Elections Important Dates

Detail	Deadline
Final Tax Cap Calculations Due to the State	March 1, 2024
School Board Candidate Nominating Petitions Due*	April 22, 2024
Last Day for BOE Adoption of Proposed Budget	April 26, 2024
Property Tax Report Cards Due	April 29, 2024
Required Public Hearing on Proposed Budget	May 7 - 14, 2024
Annual Budget Vote & School Board Election	May 21, 2024

**Term of Joshua Feldmann expires on June 30, 2024*

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2024-25 Budget Development Process

Sweet Home Dates

Detail	Date(s)
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 2024
Budget Study Session #1: Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	February 10, 2024
Budget Study Session #2: Preliminary Budget / Estimated Revenues & Updates / Staffing Recommendations	March 19, 2024
Budget Study Session #3: Budget Update Discussion / NYS Budget Completion & Final State Aid runs	April 9, 2024
Budget Hearing / BOE 2024-25 Budget Adoption	April 16, 2024
Annual Budget Vote & School Board Election	May 21, 2024



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Update: Revenues

★ Four Major Areas that impact revenue side of budget:

- State Aid - **NO MOVEMENT / WAITING ON NYS BUDGET APPROVAL / INFLATION FACTOR**
- Real Property Taxes (Tax Cap) / PILOTs - **FINAL TAX CAP FILED TO NYS - 3.9% INCREASE**
- Sales Tax - **3rd QUARTER PAYMENT - \$1,406,518 PAID TO DISTRICT ON 3/31**
 - **Trending toward \$5.1-\$5.2M in Sales Tax Revenue for 23-24**
 - **Budgeted \$5,000,000 for 24-25**
- Use of reserves to close potential budget gaps / lower tax levy

★ New York State promised to fully fund Basic Foundation Aid by 23-24

Foundation Aid 23-24 Enacted Budget	Foundation Aid 24-25 Fully Funded	Foundation Aid 24-25 Executive	Difference
\$21,764,913	\$23,856,725	\$23,536,375	(\$320,350)

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Update: Total Revenue

2024-25 Revenue: \$101,225,513 / Increase: \$4,338,925 / 4.5%

ACCOUNT CODE	ACCOUNT NAME	2020-21 BUDGET	2021-22 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$49,532,205	\$51,105,559	\$1,573,354	3.2%	\$53,321,588	\$2,216,029	4.3%	\$53,321,588	\$0	0.0%	\$54,588,422	\$1,266,834	2.4%
1040.0	APPROPRIATED FUND BALANCE	\$2,420,000	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%	\$2,420,000	\$0	0.0%
1040.1	USE OF RETIREMENT CONTRIBUTION RESERVE	\$825,000	\$50,000	(\$775,000)	-93.9%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$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	\$0	0.0%
1040.3	USE OF EMPLOYEE BENEFITS LIAB. RESERVE	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,100,000	\$1,100,000	0.0%	\$0	(\$1,100,000)	0.0%
1040.4	USE OF WORKERS COMP. RESERVE	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$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	\$0	0.0%
1040.6	USE OF DEBT SERVICE RESERVE	\$900,000	\$490,000	(\$410,000)	-45.6%	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%
1081.0	PAYMENT IN LIEU OF TAXES	\$495,000	\$589,000	\$94,000	19.0%	\$558,000	(\$31,000)	-5.3%	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%
1120.0	NON-PROP TAXES-SALES TAX	\$3,120,000	\$3,620,000	\$500,000	16.0%	\$3,900,000	\$280,000	7.7%	\$4,500,000	\$600,000	15.4%	\$5,000,000	\$500,000	11.1%
1315.0	COMM ED TUITION & FEES	\$115,000	\$115,000	\$0	0.0%	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$575,000	\$0	0.0%	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%
2401.0	INTEREST / POTENTIAL FEMA	\$200,000	\$220,000	\$20,000	10.0%	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%
2413.0	RENT REAL PROPERTY-BOCES	\$420,000	\$430,000	\$10,000	2.4%	\$440,000	\$10,000	2.3%	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%
3101.0	STATE AID-BASIC FORMULA	\$15,005,000	\$15,966,000	\$961,000	6.4%	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%	\$23,530,000	\$1,855,000	8.6%
3101.0	STATE AID-BUILDING AID	\$2,956,000	\$2,973,000	\$17,000	0.6%	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%
3101.1	ST AID-EXCESS COST	\$4,069,000	\$4,500,000	\$431,000	10.6%	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%
3103.0	BOCES AID	\$1,280,000	\$1,450,000	\$170,000	13.3%	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%
3104.0	STATE AID-CHAPTER STUDENTS	\$50,000	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
3260.0	TEXTBOOK AID	\$205,000	\$205,000	\$0	0.0%	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%
3261.0	COMPUTER HARDWARE AID	\$47,000	\$45,000	(\$2,000)	-4.3%	\$49,000	\$4,000	8.2%	\$51,000	\$2,000	3.9%	\$53,000	\$2,000	3.8%
3262.0	COMPUTER SOFTWARE AID	\$56,500	\$55,000	(\$1,500)	-2.7%	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%
3263.0	LIBRARY AID	\$26,500	\$20,000	(\$6,500)	-24.5%	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%
-----	Other Receipts	\$900,485	\$895,000	(\$5,485)	-0.6%	\$875,000	(\$20,000)	-2.2%	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%
	DISTRICT TOTALS	\$83,347,690	\$85,923,559	\$2,575,869	3.09%	\$89,351,588	\$3,428,029	4.0%	\$96,886,588	\$7,535,000	8.4%	\$100,410,422	\$3,523,834	3.6%

Reduced levy by
\$61,500 set to
receive from the NYS
School Bus Incentive
Program

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2024-25 Budget Snapshot

Balanced Budget

Revenue Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Revenues	\$96,886,588	100,410,422	3.6%
Local Tax Levy	\$53,321,588	\$54,588,422	2.4%

Expenditure Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Expenditures	\$96,886,588	\$100,410,422	3.6%

Surplus: \$0

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2024-25 Budget Snapshot / Tax Rates

Assumptions:

- **Assessed Values remain at 2023 levels for Tonawanda**
- Amherst Equalization Rate **increased** from 62% to 100%
- Tonawanda Equalization Rate reduced from 29% to 24%
- Rates based on going balanced budget tax cap of \$54,588,422

Town of Amherst Taxable Assessment Values

- **Homestead: \$1,166,200,477 / 2023-24**
- **Homestead: \$2,050,183,407 / 2024-25**
- **Non-Homestead: \$1,158,217,124 / 2023-24**
- **Non-Homestead: \$1,980,827,570 / 2024-25**

**Information provided by Town Assessor Office*

School Tax on an \$150,000 Assessed Value Home				
	Amherst		Tonawanda	
	2023-24	2024-25	2023-24	2024-25
Equalization Rate	62.0%	100.0%	24.0%	24.0%
Assessed Value	\$93,000	\$150,000	\$36,000	\$36,000
Tax Rate	\$15.47	\$9.22	\$40.11	\$39.43
Calculated Tax Bill	\$1,439	\$1,383	\$1,444	\$1,419
Estimated Increase (Decrease)		-\$56		-\$25



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2024-25 Budget Snapshot

Balanced Budget with Full State Aid

Revenue Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Revenues	\$96,886,588	\$100,410,422	3.7%
Local Tax Levy	\$53,321,588	\$54,268,072	1.8%

Expenditure Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Expenditures	\$96,886,588	\$100,410,422	3.7%

Surplus: \$0

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- **Homestead: \$1,166,200,477 / 2023-24**
- **Homestead: \$2,050,183,407 / 2024-25**
- **Non-Homestead: \$1,158,217,124 / 2023-24**
- **Non-Homestead: \$1,980,827,570 / 2024-25**

**Information provided by Town Assessor Office*

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2023-24	2024-25	2023-24	2024-25
Equalization Rate	62.0%	100.0%	24.0%	24.0%
Assessed Value	\$93,000	\$150,000	\$36,000	\$36,000
Tax Rate	\$15.47	\$9.16	\$40.11	\$39.20
Calculated Tax Bill	\$1,439	\$1,374	\$1,444	\$1,411
Estimated Increase (Decrease)		-\$65		-\$33



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2024-25 Budget Next Steps / District Work

- **Determine if BOE wants to go to Tax Cap & Use of Reserves**
 - **Does the BOE want to use \$320,350 in reserves in hopes that Foundation Aid inflation percentage is changed to our benefit & restores aid fully**
 - **Hearing final budget on April 15 - could happen later after BOE votes on April 16**
- **Monitor any updates on State Aid (Foundation Aid)**
- **Vote to adopt budget on Tuesday, April 16, 2024**



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Questions from the Board



ANY
QUESTIONS?



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Heritage Heights Teachers Trip to Ghana This Summer

2023-2024

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HH4GlobalEdu
GHANA GROOVES & YOGA MOVES
A FUNDRAISING EVENT FOR
April 24, 2024
Event Check In: 5:30-6:00 PM
Yoga Class: 6:00-7:00 PM
Heritage Heights Elementary School
2545 Sweet Home Road, Amherst, NY 14228 (side door entrance)
Minimum Donation: \$5 per person

1. Registration
[QR Code]
please include page & your name in the comments

2. Payment
[QR Code]
please include page & your name in the comments

WHAT TO BRING
TOWEL
WATER BOTTLE
BRING A MAT BUT NOT REQUIRED

with Jill Grugnale
Kids in Accra, Ghana



GHANA EDUCATIONAL OUTREACH
DONATE TODAY CHANGE TOMORROW
EVERY STUDENT, EVERY COMMUNITY, READY FOR THE FUTURE

Donate Essential Items until April 30, 2024

School Supplies	Personal Hygiene	Food Items
• backpacks	• deodorant	• granola bars
• sharpening tools	• soap	• instant noodle cups
• pens	• toothbrushes	• instant noodle cups
• pencils	• toothpaste	• instant noodle cups

Teachers: [List of names]

Deadline: April 30, 2024



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April 16 BOE Voting Session at NWACC

2023-2024

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YOU'RE
INVITED

APRIL 16
6:30 PM

Northwest Amherst
Community Center
220 N Pointe Pkwy,
Buffalo, NY 14228

SWEET HOME BOARD OF EDUCATION MEETING

@ the Northwest
Amherst
Community
Center

Join us to learn more about our
District and the programs and
facilities of the Northwest
Amherst Community Center.



Join our team!



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2024-2025 School Calendar

2023-2024

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Building Use **Committee Recap** **March 20, 2024**

2023-2024

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Focus Groups

- Space is an issue at the elementary buildings
- Elementary students should be eating lunch in the cafeterias
- All buildings should have state of the art classrooms and learning opportunities for students
- Update outdoor spaces at the elementary schools
- Outdoor drainage is an issue
- Redesign parking at all buildings
- Lighting and seating options in classrooms
- Improvements to athletic facilities at the high school
- Bathrooms
- Update aesthetics of buildings



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Questions from the Board?

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