



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 #2

March 19, 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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2024-25 Budget Overall Update

- **Determine if BOE wants to go to Tax Cap & Use of Reserves**
- **Work through retirements / impact on staffing & budget**
- **Prioritize any additional staffing needs – get in budget & cover approved additional staffing requests**
- **Monitor any updates on State Aid (Foundation Aid), Sales tax projections**
- **Examine / solidify salaries / work through budget line-by-line**
- **Finalize BOCES participation numbers**
- **Information on NY 44 Trust Health contribution increase, if any**



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Update: Revenues

★ Four Major Areas that impact revenue side of budget:

- State Aid - **NO MOVEMENT / WAITING ON NYS BUDGET APPROVAL**
- Real Property Taxes (Tax Cap) / PILOTs - **FINAL TAX CAP FILED TO NYS - 3.9% INCREASE**
- Sales Tax - **3rd QUARTER PAYMENT FROM COUNTY DUE MARCH 29**
- Use of reserves to close potential budget gaps - **ELIMINATED USE OF \$1.1M IN EMPLOYEE BENEFITS RESERVE**

★ 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: Tax Cap

Increase from 23-24:

→ \$2,081,925 // 3.90%

Key Factors / Notes:

- Growth factor 1.0160 for this year / 1.0221 last year
- District 23-24 Budget was **tax neutral**
- Town of Amherst went above cap
- Finalized debt service & PILOTS

Tax Levy Threshold Calculation-OSC-FINAL

3/1/2024

A.	Total Real Property Tax Levy for Base Year	\$53,321,588
B.	Tax Base Growth Factor (minimum of 1.0)	1.0160
C.	Product of A * B	\$54,174,733
D.	Base Year PILOTS	\$590,000
E.	Sum of C + D	\$54,764,733
F.	Base Year Capital Tax Levy	\$5,370,311
G.	Difference of E - F	\$49,394,422
H.	Allowable Levy Growth Factor based on CPI	1.0200
I.	Product of G * H	\$50,382,311
J.	Budget Year PILOTS	\$505,000
K.	Difference of I - J	\$49,877,311
L.	Equals Tax Levy Limit	\$49,877,311
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$5,526,202
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)	\$55,403,513
W.	Total Tax Levy Percentage Increase	3.90%

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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%	\$55,403,513	\$2,081,925	3.9%
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 FEM	\$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%	\$101,225,513	\$4,338,925	4.5%

Removes \$1.1 million
in reserve usage

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SWEET HOME CENTRAL SCHOOL DISTRICT

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An Updated Look: Expenses / Salaries

■ Updated Budgetary Impacts :

– Staffing:

- 25 teacher retirements removed from budget
- 24 teachers added to budget per March 12, 2024 staffing plan - covers additional staffing requests
- Health Insurance Savings of \$413,000

Teaching-Regular Schools													
2110	120	Salaries-Elem Teachers	\$12,451,115	\$13,240,272	\$789,157	6.3%	\$13,580,407	\$340,135	2.6%	\$14,237,878	\$657,471	4.8%	\$13,672,874
2110	130	Salaries-Secondary Teachers	\$11,332,074	\$11,666,334	\$334,260	2.9%	\$12,414,874	\$748,540	6.4%	\$13,308,004	\$893,130	7.2%	\$12,946,282
													(\$565,004)
													(\$361,722)
													-4.0%
													-2.7%
Special Education													
2250	150	Salaries-Instructional	\$3,835,520	\$4,126,857	\$291,337	7.6%	\$4,525,835	\$398,978	9.7%	\$4,418,878	(\$106,957)	-2.4%	\$4,302,619
													(\$116,259)
													-2.6%

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An Updated Look: Expenses / Health Insurance



Independent Health/Nova 2024 -25

Plan	Coverage Tier	Monthly Cost	Annual Cost	% Change	Monthly COBRA Rate
Traditional	Single	\$ 849.00	\$ 10,188.00	8.0%	\$ 865.98
Traditional	Enrollee + Spouse/Domestic Partner	\$ 2,119.00	\$ 25,428.00	9.5%	\$ 2,161.38
Traditional	Enrollee + Child(ren)	\$ 1,570.00	\$ 18,840.00	9.9%	\$ 1,601.40
Traditional	Family	\$ 2,482.00	\$ 29,784.00	9.5%	\$ 2,531.64

23-24 Increase: 3-4%

Contribution Rates: SHEA 13%, SHASA 13%, SHSEA 10%

9060	800	Health Insurance	\$9,906,423	\$9,920,000	\$13,577	0.1%	\$10,126,800	\$206,800	2.1%	\$10,405,604	\$278,804	2.8%	\$11,196,747	\$791,143	7.6%
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2024-25 Budget Snapshot

Revenue Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Revenues	\$96,886,588	\$101,225,513	4.5%
Local Tax Levy	\$53,321,588	\$55,403,513	3.9%

Expenditure Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Expenditures	\$96,886,588	\$100,471,922	3.7%

Surplus: \$753,591

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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 to the tax cap limit of \$55,403,513

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 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	\$9.35	\$40.11	\$40.02
Calculated Tax Bill	\$1,439	\$1,403	\$1,444	\$1,441
Estimated Increase (Decrease)		-\$34		-\$3



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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	\$100,471,922	3.7%
Local Tax Levy	\$53,321,588	\$54,649,922	2.5%

Expenditure Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Expenditures	\$96,886,588	\$100,471,922	3.7%

Surplus: \$0

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Equalization Rate	62.0%	100.0%	24.0%	24.0%
Assessed Value	\$93,000	\$150,000	\$36,000	\$36,000
Tax Rate	\$15.47	\$9.23	\$40.11	\$39.48
Calculated Tax Bill	\$1,439	\$1,385	\$1,444	\$1,421
Estimated Increase (Decrease)		-\$54		-\$23



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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	\$100,471,922	3.7%
Local Tax Levy	\$53,321,588	\$54,329,572	1.9%

Expenditure Summary	2023-24	2024-25	2024-25 Percent Increase
Budgeted Expenditures	\$96,886,588	\$100,471,922	3.7%

Surplus: \$0

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Equalization Rate	62.0%	100.0%	24.0%	24.0%
Assessed Value	\$93,000	\$150,000	\$36,000	\$36,000
Tax Rate	\$15.47	\$9.17	\$40.11	\$39.25
Calculated Tax Bill	\$1,439	\$1,376	\$1,444	\$1,413
Estimated Increase (Decrease)		-\$63		-\$31



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2024-25 Budget Next Steps / District Work

- **Determine if BOE wants to go to Tax Cap & Use of Reserves**
- **Monitor any updates on State Aid (Foundation Aid), Sales tax projections**
- **Vote to adopt budget on Tuesday, April 16, 2024**



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Questions from the Board



ANY QUESTIONS?



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Congratulations SH Track Athletes



2023-2024

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The Addams Family Congratulations Cast and Crew

2023-2024

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Sweet Home High School Presents




**THE
ADDAMS
FAMILY**

March 15th & 16th, 2024 @ 7:30pm
March 17th, 2024 @ 2:00pm

All seats reserved - \$10 presale, \$12 at the door
Sr. Citizen and student rates for Sunday performance only \$8.00

Use the QR for online ticket sales!
Or Call the Box Office @ (716)250-9841

Performances will be at Sweet Home High School
1901 Sweet Home Rd, Amherst, NY 14228



THE ADDAMS FAMILY A NEW MUSICAL is presented through special arrangement with and
all authorized performance materials are supplied by Theatrical Rights Worldwide 1180 Avenue
of the Americas, Suite 640, New York, NY 10036. www.theatricalrights.com



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

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

2023-2024

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