



SWEET HOME CENTRAL  
SCHOOL DISTRICT

# Superintendent Report

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



2023 - 2026

#WEARESWEEETHOME



SWEET HOME CENTRAL SCHOOL DISTRICT

# Superintendent Report

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

## Tonight's Meeting

- **Electric Bus Update, Wendel & Associates**
- **District Audit, Lumsden and McCormick**
- **Superintendent's Report**
- **NYSSBA Proposed Bylaw Amendments & Resolutions**

**#WEARESWEETHOME**



# Zero Emission Vehicle Transition Plan

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# AGENDA



Zero Emission Transition Plan Goals

Guiding Principles & Constraints

Route Analysis & Conceptual Charging  
Strategy

Utility Requirements

Phasing & Costs

Operations & Maintenance

Next Steps

Questions/ Discussions

# Zero Emission Vehicle Transition Plan Goals

Provide path towards Zero Emission fleet by 2035 & ensure seamless transition

Evaluate & recommend infrastructure upgrades

Provide information to the District in order to make informed decisions regarding design/ implementation

Reduction of energy loads and assist in conversion to carbon free fuels



# Guiding Principles

While Sweet Home school district's goal is to transition to zero-emission vehicles (ZEV) by 2035, Wendel utilized the following guiding principles to develop ZEV transition plans:

- No impact on student experience
- Limit constraints on operations
- Reduce implementation cost and complexity
- Minimize impact on workforce

# Constraints

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Vehicle range limitations

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Charging duration requirements

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Utility demand requirements

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Demand on facilities and operations

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Maintenance knowledge







# Scope of Work

The Zero Emission Vehicle Transition Plan Consisted of the Following Tasks:

**TASK 1** – Project Kickoff and Status Meetings

**TASK 2** – Data Collection

**TASK 3** – Route Analysis

**TASK 3a** – Optional Route Analysis

**TASK 4** – Conceptual Charging Strategy

**TASK 5** – Electric Utility Analysis

**TASK 5a** – Vehicle-to-Grid Charging Analysis

**TASK 6** – Concept Development and Phasing Plan

**TASK 7** – Phasing Plan Estimates

**TASK 7a** – O&M Costs



# Route Analysis & Conceptual Charging Strategy

Analysis of current bus route data

Development of charging model to determine:

- Anticipated energy requirements per route
- Charging requirements
- Minimum charging durations per route

Max energy usage 285.8 kWh

All routes provided by the district could be driven by 56 buses (11 buses as spare capacity)



# Route Analysis & Conceptual Charging Strategy

## KEY TAKEAWAYS:

- Min battery size requirements = 62 – 220 kWh Thomas Built Buses & 5 – 321 kWh IC Buses
- Required charger sizes = 60 – 60kW Proterra chargers & 7 – 120kW Proterra chargers
- The peak demand from bus charging when all buses are converted to BEBs during the least efficient month is 1,319.22 kW.



# Utility Requirements

- Charging battery electric buses requires additional power from the utility
- New service feed and additional transformer will be required from National Grid
- National Grid can supply the required power for this project
- There will be costs incurred by Sweet Home for utility side upgrades (up to 90% of these costs could be covered by Make Ready Programs)



# Phasing & Costs

- Transition plan phases determined by bus procurement schedule and includes 2027 & 2035 deadline dates

	Existing	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	Total
Battery Electric Buses Procured	0	0	3	8	9	9	8	6	6	6	4	4	4	0	0	0	0	0	0	67
Battery Electric Bus Fleet Size	0	0	3	11	20	29	37	43	49	55	59	63	67	67	67	67	67	67	67	67

- The bus procurement schedule above was the basis to determine when the phases for Sweet Homes electrical infrastructure upgrades would occur.

\*The above proposed BEB procurement schedule is subject to change based on available funding.

\*\*Sweet Home CSD anticipates procuring their first 3 BEBs through the NYS Truck Voucher Incentive Program (TVIP) in 2023 with delivery in mid to late 2024. The district has also applied for EPA grant.



# Phasing & Costs

**Temporary Charging Phase  
- \$960,960**

•Phase 0 is the temporary charging phase for the three TVIP buses that are anticipated to be in use for the 2024 – 2025 school year

**Phase 1 - \$5,690,540**

•New National Grid service required, primary cable trench from new service to power distribution equipment, power feeds, fire protection upgrades, and charging equipment required (34 60kW chargers).

**Phase 2 - \$2,346,641**

•Additional Power feeds and charging equipment required (20 60kW Chargers).

**Phase 3 - \$880,771**

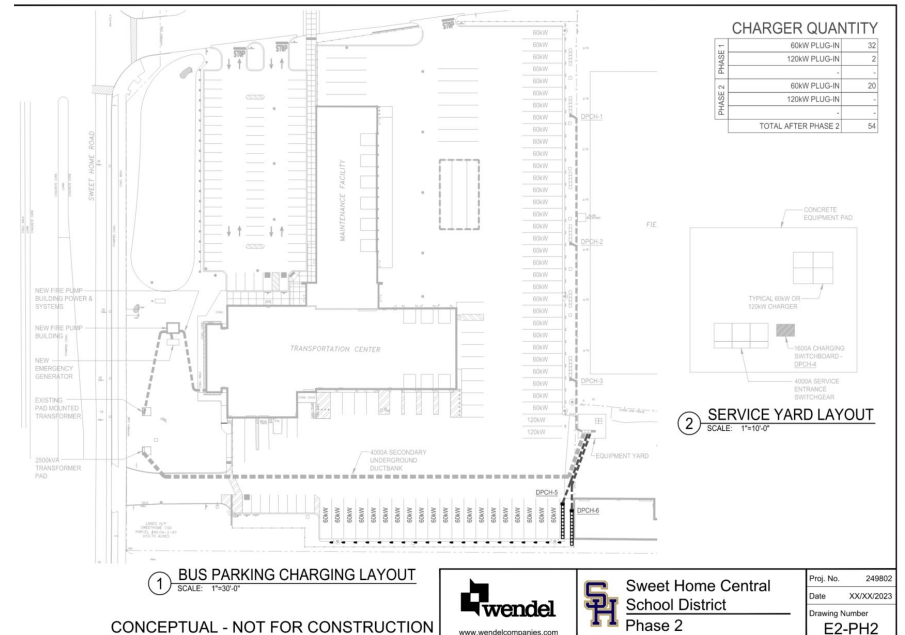
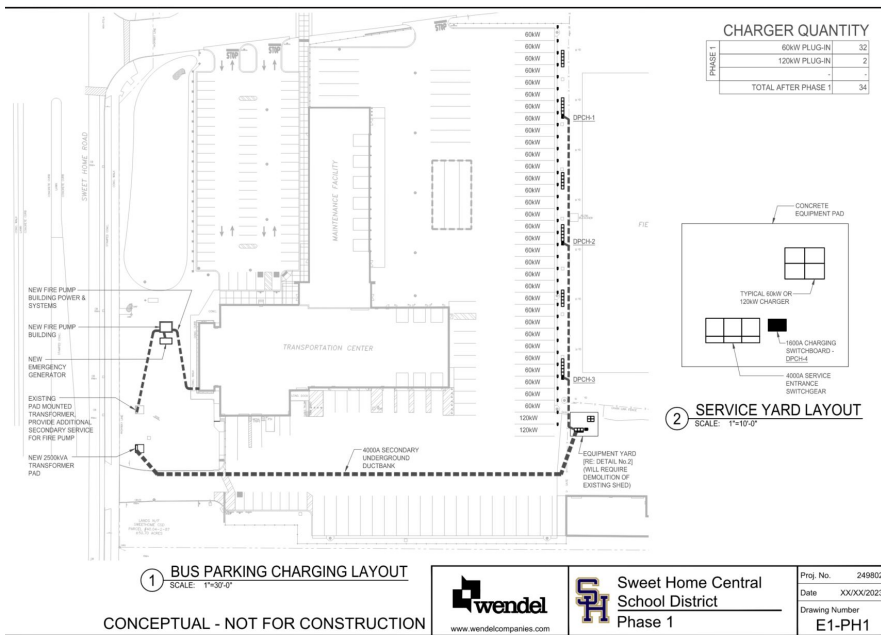
•Additional Power feeds and charging equipment required (8 60 kW Chargers).

**Phase 4 - \$1,229,365  
(optional for spare buses)**

•Additional Power feeds and charging equipment required (5 120 kW Chargers).

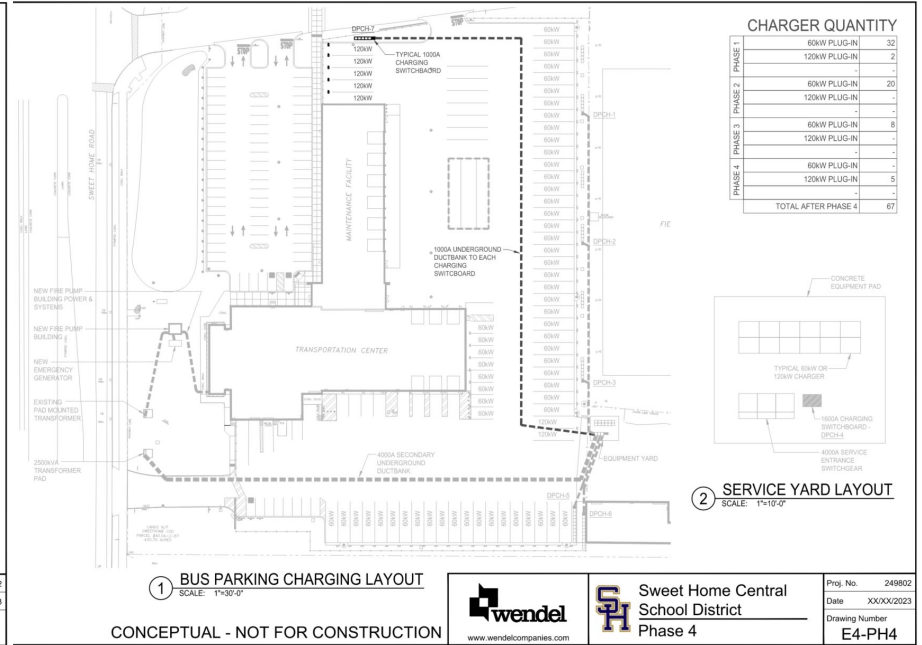
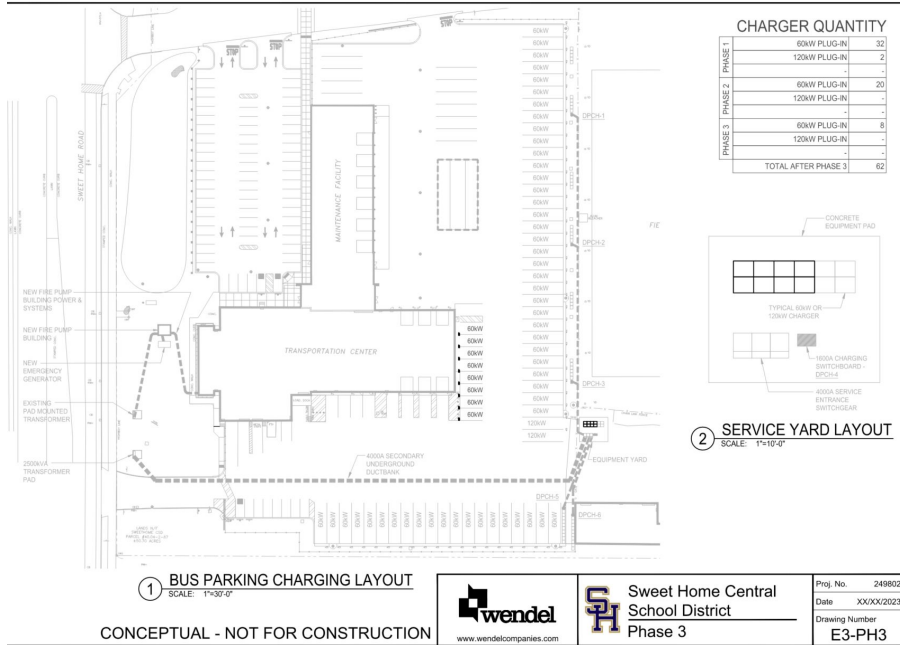
**TOTAL All Phases – \$11,108,277**

# Phasing & Costs





# Phasing & Costs



Sweet Home Central School District  
Phase 3

Proj. No. 249802  
Date XXXX/2023  
Drawing Number E3-PH3



Sweet Home Central School District  
Phase 4

Proj. No. 249802  
Date XXXX/2023  
Drawing Number E4-PH4



# Funding Opportunities

## **Utility Make Ready Program:**

The National Grid Make-Ready Program goal is to support the development of electrical infrastructure and equipment necessary to accommodate the implementation of EV's by reducing upfront utility related costs.

## **EPA Clean School Bus Grants Program (CSB):**

EPA's new Clean School Bus Program provides \$5 billion over the next five years (FY 2022-2026) to replace existing school buses with zero-emission and low-emission models.

## **Truck Voucher Incentive Program (TVIP):**

New York State provides vouchers, or discounts, to fleets across New York State that purchase or lease medium- and heavy-duty zero-emission battery electric (BEV)

## **Additional Funding:**

NYSERDA is working with the State of NY to develop additional funding programs to assist with project implementation. It is anticipated that these new programs will become available in late 2023 or early 2024.





# Operations & Maintenance

- Impacts on workforce
- Safety
- Training
- Bus maintenance
- Facilities maintenance
- Operations

# Operations & Maintenance Cost Comparison



**Maintenance Costs Diesel VS Battery Electric School Bus**

	10 Yrs		Annual	
Bus Maintenance Savings	\$	1,586,828	\$	158,683
Fuel System Maintenance Savings	\$	150,000	\$	15,000
Battery Replacement	\$	(354,667)	\$	(35,467)
EV Charger Maintenance	\$	(536,000)	\$	(53,600)
Charge Management	\$	(448,000)	\$	(44,800)
Fuel Savings	\$	1,379,030	\$	137,903
<b>Total Savings</b>	<b>\$</b>	<b>1,777,191</b>	<b>\$</b>	<b>177,719</b>
<b>Per Bus</b>	<b>\$</b>	<b>31,736</b>	<b>\$</b>	<b>3,174</b>

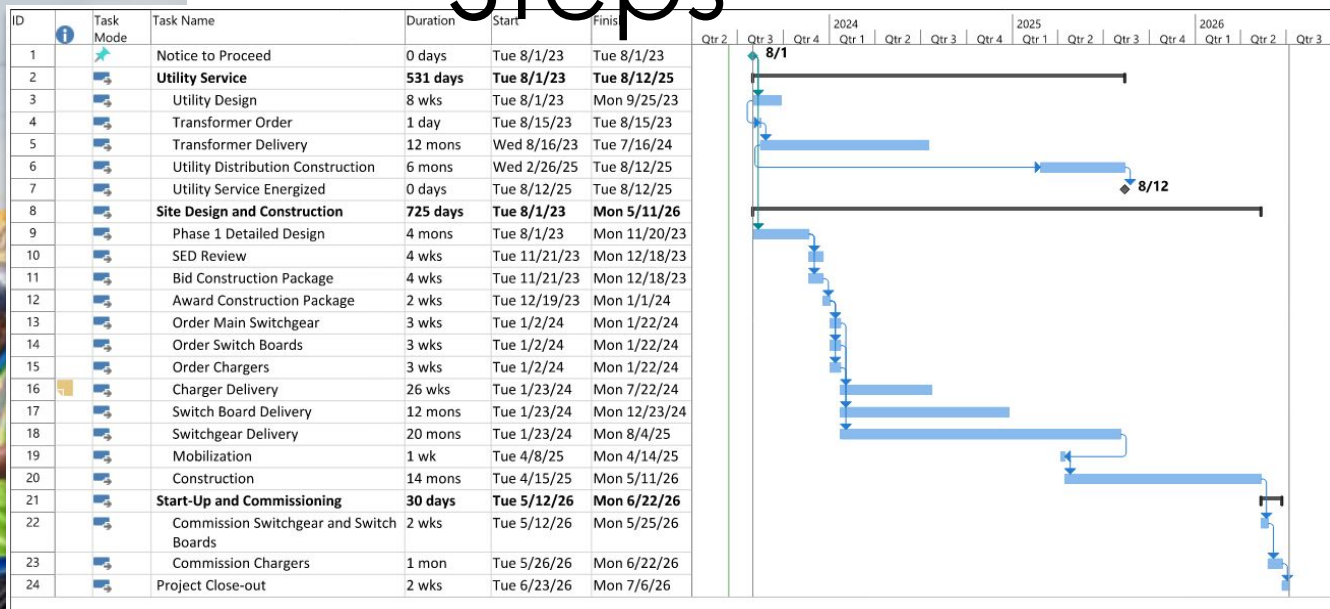
# Diesel vs. BEB Energy Costs

56 Diesel Bus Energy Analysis		
Route Data	640,673	Miles
Bus Efficiency	6.1	Mpg
Total Gallons	105,028.35	Gallons
Energy Used	14,428.90	MMBtu
Diesel Cost	\$ 3.6404	Per Gallon
<b>Total Cost</b>	<b>\$ 382,347.00</b>	

56 Electric Bus Energy Analysis		
Route Data	640,673	Miles
Bus Efficiency	2.83	kWh/Mile
Total kWh	1,811,362.55	kWh
Energy Used	6,180.94	MMBtu
Electric Cost	\$ 0.1350	Per kWh
<b>Total Cost</b>	<b>\$ 244,444.00</b>	



# Next Steps



- Temporary Charging Phase Design and Implementation
- Detailed Design





QUESTIONS?



DISCUSSIONS

Thank  
you

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# SWEET HOME CENTRAL SCHOOL DISTRICT FINANCIAL STATEMENT AUDIT PRESENTATION FOR THE YEAR ENDED JUNE 30, 2023

SETH D. HENNARD, CPA

Lumsden   
McCormick <sup>CPA</sup>

CERTIFIED PUBLIC ACCOUNTANTS

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

p: 716.856.3300 | f: 716.856.2524 | [www.LumsdenCPA.com](http://www.LumsdenCPA.com)

# AUDIT SCOPE AND RESULTS



## DELIVERABLES

- Auditors' Report on Financial Statements (unmodified opinion)
- Auditors' Report required by *Government Auditing Standards*
- Auditors' Report on Compliance for Each Major Federal Program and on Internal Control required by the Uniform Guidance (no matters)
  - \$9,148,000 in Federal Funds (\$8,141,000 in 2022)
  - Low-risk auditee
  - Tested total of \$4,683,000 or 51.2% – Title I (\$1,036,000) and Education Stabilization Fund (\$3,647,000)
- Data Collection Form
- Extraclassroom Activity Schedule of Additions and Deductions
  - Beginning net position \$105,800, additions \$262,600, deductions \$242,800, ending net position \$125,600
- Communication with those Charged with Governance
- Management Letter



# REQUIRED COMMUNICATIONS

**AUDITOR RESPONSIBILITY PLANNED SCOPE**

**AND TIMING**

**COMPLIANCE WITH ETHICS REQUIREMENTS REGARDING INDEPENDENCE SIGNIFICANT**

**ACCOUNTING POLICIES, ESTIMATES, AND DISCLOSURES**

- Adoption of GASB 96 – *Subscription-Based Information Technology Arrangements*
- Accounting estimates – Capitalization and depreciation of capital assets, accrual of compensated absences, leases, total Other Postemployment Benefits (OPEB) liability and net pension position with related disclosures, and reserves
- Footnote disclosures: Note 2 – Stewardship and Compliance, Note 7 – Long-Term Liabilities, Note 8 – Pensions, Note 9 – OPEB, and Note 10 – Risk Management

**DIFFICULTIES ENCOUNTERED DURING THE AUDIT (NONE) DISAGREEMENTS**

**WITH MANAGEMENT (NONE)**

**UNCORRECTED AND CORRECTED MISSTATEMENTS (ALL RECORDED)**

**CIRCUMSTANCES AFFECTING THE FORM AND CONTENT OF THE AUDITORS' REPORT (NONE) REPRESENTATIONS**

**REQUESTED FROM MANAGEMENT**

**MANAGEMENT'S CONSULTATION WITH OTHER ACCOUNTANTS (NONE) OTHER SIGNIFICANT**

**MATTERS, FINDINGS, OR ISSUES (NONE)**



# MANAGEMENT LETTER



## COMMENTS AND OBSERVATIONS

- No material weaknesses
- Current year observation
  - Excess fund balance – food service fund
  - Extraclassroom activity clubs
- Informational points
  - GASB 100 – *Accounting Changes and Error Corrections* (2024)
  - GASB 101 – *Compensated Absences* (2025)



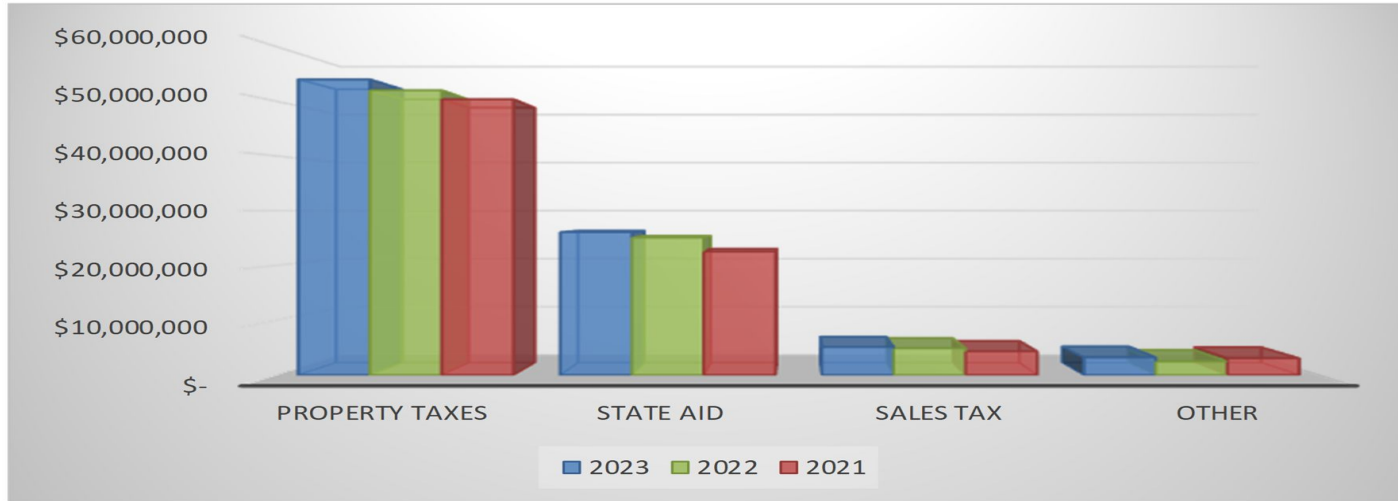
# SUMMARY OF FUNDS



Years ended June 30,	2023	2022	Change
<b>Fund Balance - General Fund</b>			
<b>Restricted</b>			
Employee benefits	\$ 640,000	\$ 632,000	\$ 8,000
Workers' compensation	851,000	841,000	10,000
Retirement contribution	2,741,000	2,700,000	41,000
Unemployment	433,000	324,000	109,000
Debt service	1,703,000	2,313,000	(610,000)
Tax certiorari	1,018,000	789,000	229,000
Capital	2,870,000	2,602,000	268,000
<b>Assigned</b>			
Designated for subsequent year	2,420,000	2,420,000	-
Other purposes	2,766,000	4,274,000	(1,508,000)
<b>Unassigned</b>	3,876,000	5,092,000	(1,216,000)
	<u>\$ 19,318,000</u>	<u>\$ 21,987,000</u>	<u>\$ (2,669,000)</u>
<b>Fund Balance (Deficit) - Capital Projects</b>	<u>\$ (32,348,000)</u>	<u>\$ (17,214,000)</u>	<u>\$ (15,134,000)</u>
<b>Fund Balance - Food Service</b>	<u>\$ 2,885,000</u>	<u>\$ 2,052,000</u>	<u>\$ 833,000</u>
<b>Total Fund Balance - All Funds</b>	<u>\$ (10,145,000)</u>	<u>\$ 6,825,000</u>	<u>\$ (16,970,000)</u>



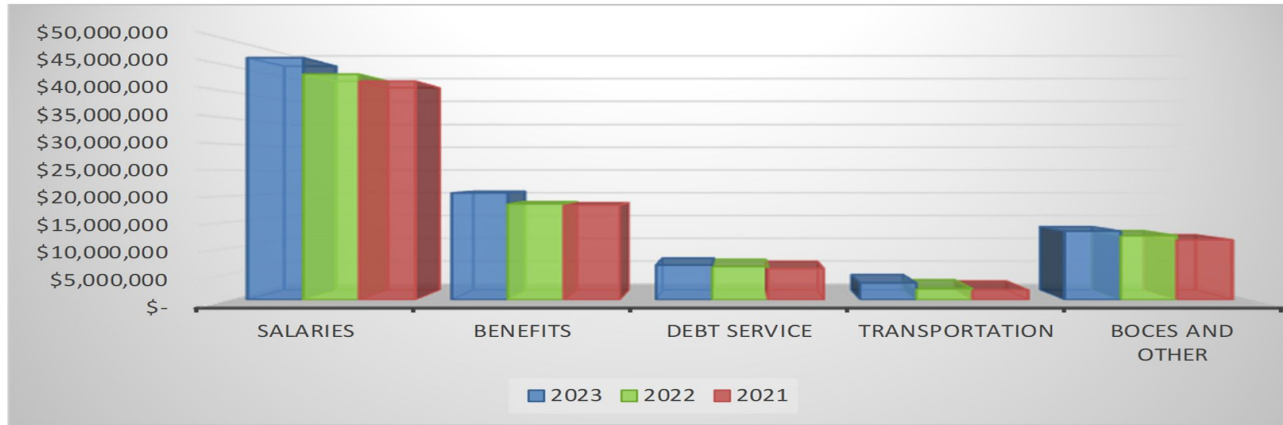
# GENERAL FUND REVENUE



<b>For the years ended June 30,</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Property taxes	\$ 53,947,000	\$ 51,961,000	\$ 50,322,000
State aid	26,088,000	25,099,000	22,525,000
Sales tax	5,144,000	4,911,000	4,346,000
Other	3,252,000	2,543,000	3,092,000
	<b>\$ 88,431,000</b>	<b>\$ 84,514,000</b>	<b>\$ 80,285,000</b>



# GENERAL FUND EXPENDITURES



For the years ended June 30,	2023	2022	2021
Salaries	\$ 46,546,000	\$ 43,380,000	\$ 42,027,000
Employee benefits			
Health insurance	11,086,000	10,094,000	9,825,000
Retirement systems	4,640,000	4,447,000	4,299,000
Payroll taxes and other	4,872,000	3,930,000	4,106,000
Debt service	6,693,000	6,409,000	6,007,000
Transportation	3,236,000	2,142,000	1,873,000
BOCES and other	13,235,000	12,370,000	11,532,000
	<b>\$ 90,308,000</b>	<b>\$ 82,772,000</b>	<b>\$ 79,669,000</b>



# GOVERNMENT-WIDE SUMMARY AND RECONCILIATION

<u>For the years ended June 30,</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>
Current assets	\$ 35,997,000	\$ 33,712,000	\$ 2,285,000
Capital assets	115,672,000	101,731,000	13,941,000
	<u>151,669,000</u>	<u>135,443,000</u>	<u>16,226,000</u>
Pension, OPEB, and deferred resources, net	<u>5,604,000</u>	<u>7,019,000</u>	<u>(1,415,000)</u>
Long-term liabilities	27,092,000	30,623,000	3,531,000
Other liabilities	46,311,000	26,969,000	(19,342,000)
	<u>73,403,000</u>	<u>57,592,000</u>	<u>(15,811,000)</u>
Net position	<u>\$ 83,870,000</u>	<u>\$ 84,870,000</u>	<u>\$ (1,000,000)</u>
<u>For the years ended June 30,</u>	<u>2023</u>	<u>2022</u>	
Net loss governmental funds	\$ (16,970,000)	\$ (9,999,000)	
Add back capital expenditures (net)	13,941,000	10,778,000	
Net impact of long-term liabilities	3,531,000	4,996,000	
Impact of GASB 87	-	320,000	
Net impact of pension, OPEB, and other	(1,502,000)	6,479,000	
	<u>\$ (1,000,000)</u>	<u>\$ 12,574,000</u>	



# QUESTIONS AND DISCUSSION





**SWEET HOME CENTRAL  
SCHOOL DISTRICT**

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# **German Exchange Program Update Dan Murphy**

**2023-2024**

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# **Parent Forum on School Safety**

**October 11, 2023  
High School Auditorium  
7:00 PM**

**2023-2024  
#WEARESWEETHOME**







## SWEET HOME CENTRAL SCHOOL DISTRICT

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# Parent Forum on School Safety

- District Safety Updates
- Latest Safety Concerns & Impacts of Social Media with APD, TTPD, US Secret Service & Horizon Health Services
- Roundtable Forum
- Q&A Period
- And More...

2023-2024

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**SWEET HOME CENTRAL SCHOOL DISTRICT**

# Parent University 2023

The Office of Curriculum and Instruction invites you to join us to explore our new curriculum programs. Gain an understanding of Next Generation Standards and how our new curriculum programs align. Get a glimpse into your child's experience in school.

**Thursday, October 12th**  
Imagine Learning Math

**6:00 pm - 7:30 pm at District Office, Vergil's**  
Elementary Grades K, 2 and 4

**Thursday, October 19th**  
Desmos Math  
OpenSciEd Science

**6:00 pm - 7:30 pm at the Middle School**  
Middle School Grades 6 to 8  
Middle School Grades 6 to 8

Register by no later than October 9th, [Parent University registration form](#).

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# **Community Input on Next Capital Project is Open!**



**As the district starts to plan for the next major Capital Improvement Project, what enhancements to our facilities need to happen to prepare students to be ready for the future?**

**2023-2024**

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# SWEET HOME CENTRAL SCHOOL DISTRICT

OUR MISSION: EVERY STUDENT,  
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**DEI MISSION**  
*Cultivating a community where all members experience a sense of belonging*

**DEI VISION**  
*To foster an equitable environment that is culturally responsive, inclusive of all voices, and dedicated to lifelong learning*

2023-2024

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## Building Use Committee

Sweet Home Central School District



**SWEET HOME CENTRAL  
SCHOOL DISTRICT**

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# Questions from the Board?

**2023-2024**

**#WEARESWEEETHOME**