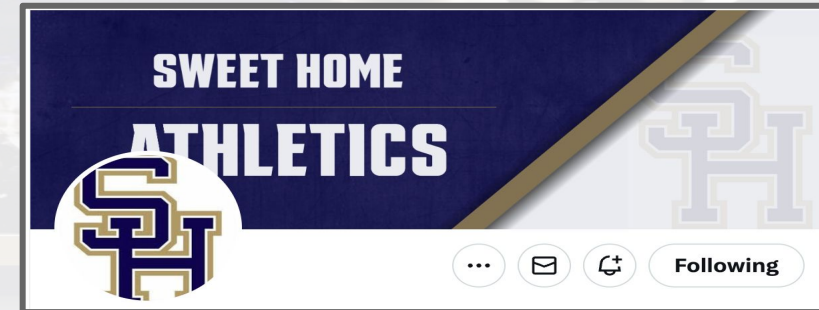


We Are Sweet Home

Welcome our State-Recognized Winter Athletes

- Cameron Millender, 8th place at the NYSPHAA Wrestling Meet
- Amari Hall, NYSPHAA Indoor Track State Championships - Triple Jump & Long Jump
- Adrianna Ellsworth, NYSPHAA Indoor Track State Championships – High Jump
- Taylor Nugent, NYSPHAA Indoor Track State Championships – Race Walk
- Brenton Baker, NYSPHAA Indoor Track State Champion – High Jump
- Neil Stoudemire, NYSPHAA Indoor Track State Championships – 55 Meter & 4 x 200 Relay
- Camren Stoudemire, NYSPHAA Indoor Track State Championships – 55 Meter & 4 x 200 Relay
- Ervin Myree, NYSPHAA Indoor Track State Championships – 4 x 200 Relay
- Mykel Evens, NYSPHAA State Qualifier – 4 x 200 Relay (alternate)
- Ilias Day, NYSPHAA State Qualifier – 4 x 200 Relay (alternate)



In addition, at the state meet, the Girls Indoor team placed 3rd in their division and the Boys Indoor team won their division!



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"EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE."

2023-24 BUDGET DISCUSSION

Sweet Home Board of Education Budget Study Session #2

Tuesday, March 14, 2023

Budget Process & School Board Elections: New York State Important Dates

Detail	Deadline
Final Tax Cap Calculation Due to State	March 1, 2023
School Board Candidate Nominating Petitions Due	April 17, 2022*
Last Day for BOE Adoption of Proposed Budget	April 21, 2023
Property Tax Report Cards Due	April 24, 2023
Public Hearing on Adopted Budget	May 2-9, 2023
Annual Budget Vote & School Board Election	May 16, 2023

* Term of Scott Johnson expires on June 30, 2023.



2023-24 Budget Development Process: Sweet Home Dates

Detail	Date
<u>Budget Development:</u> 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 2023
<u>Budget Study Session #1:</u> Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	February 11, 2023
<u>Budget Study Session #2:</u> Preliminary Budget / Estimated Revenues & Updates	March 14, 2023
<u>Budget Study Session #3:</u> Budget Update Discussion / NYS Budget Completion & Final State Aid runs	April 11, 2023
Budget Hearing / BOE 2023-24 Budget Adoption	April 18, 2023
Public Budget Hearing / "Meet the Candidates" Night	May 2, 2023
Annual Budget Vote & School Board Election	May 16, 2023



Building a Budget



"EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE."

■ Establish Boundaries

- *Programmatic: Sweet Home Core (class sizes, art, music, athletics, AIS, etc)*
- *Fiscal – Create budget that falls BELOW tax cap.*

■ Project Revenue

- *State Aid*
- *Tax Receipts*
- *Other Income*

■ Project Expenses

- *Enrollment / Staffing*
- *Salaries, Benefits & Assumptions*
- *Other Expenses with major budgetary impact*

■ Project the Bottom line & Consider Alternatives / Set priorities

- *What are some potential reductions or additions to the budget based on needs and goals of the Board and District*

Program Maintenance Budget 2023-24 Snapshot / February 2023



Revenue Summary	2022-23	2023-24	2023-24 Percent Increase
Budgeted Revenues	\$89,351,588	\$97,673,142	9.3%
Local Tax Levy	\$53,321,588	\$57,133,142	7.1%

Expenditure Summary	2022-23	2023-24	2023-24 Percent Increase
Budgeted Expenditures	\$89,351,588	\$96,645,888	8.1%

\$1,027,254 23-24 Surplus

2023-24 Budget Next Steps / District Work



- Determine if BOE wants to go to Tax Cap
- Prioritize Additional Staffing Needs – get in budget
- Monitor any updates on State Aid (building), Sales tax projections
- Monitor contractual negotiations
- Examine / solidify salaries / work through budget line-by-line
- Determine flexibility with Federal funds v. salary lines
- Finalize BOCES participation numbers
- Information on NY 44 Trust Health contribution increase, if any
- Adjust budget and report back to BOE at March 14 Study Session

A Closer Look: Revenue



■ Four Major Areas that impact revenue side of budget:

- ❖ *State Aid (Including all expense drive aids)*
- ❖ *Real Property Taxes (Tax Cap) / PILOTs*
- ❖ *Sales Tax*
- ❖ *Use of reserves to close potential budget gaps*

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

Foundation Aid 21-22	Foundation Aid 22-23	Foundation Aid 23-24
\$15,973,115	\$17,614,251	\$19,255,927

**Executive Budget 2023 has Sweet Home CSD full funded for Foundation Aid.*

A Closer Look: State Aid



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"EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE."

Year to Year Comparison of State Aid for Budgetary Purposes

Aid Category	2022-23	2023-24
Basic Foundation Aid	\$17,500,000	\$21,675,000*
Excess Costs / Transportation	\$4,555,000	\$5,200,000
Building Aid	\$2,050,000	\$3,300,000
BOCES Aid	\$1,600,000	\$1,600,000
Textbook Aid	\$210,000	\$219,000
Computer Hardware Aid	\$49,000	\$51,000
Computer Software Aid	\$57,500	\$59,000
Library Aid	\$20,500	\$22,000
TOTAL AID IN BUDGET	\$26,092,000	\$32,126,000

Notes:

1. * - Foundation Aid does include \$430,883 set aside for high impact tutoring – need to learn more about the specifics
2. ** - Building Aid does not include aid from Phase 1 as of yet

Increase in State and Expense driven aids from 2022-23 school year:
\$6,034,000

A Closer Look: Tax Cap



"EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE."

Tax Levy Threshold Calculation-OSC-DRAFT

3/1/2023

A.	Total Real Property Tax Levy for Base Year	\$53,321,588
B.	Tax Base Growth Factor (minimum of 1.0)	1.0221
C.	Product of A * B	\$54,499,995
D.	Base Year PILOTS	\$558,000
E.	Sum of C + D	\$55,057,995
F.	Base Year Capital Tax Levy	\$3,745,712
G.	Difference of E - F	\$51,312,283
H.	Allowable Levy Growth Factor based on CPI	1.0200
I.	Product of G * H	\$52,338,529
J.	Budget Year PILOTS	\$590,000
K.	Difference of I - J	\$51,748,529
L.	Equals Tax Levy Limit	\$51,748,529
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$5,370,310
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)	\$57,118,839
W.	Total Tax Levy Percentage Increase	7.12%

Increase from 22-23:

\$3,797,251 // 7.1%

Why the increase?

- An increase of \$1,425,000 in debt service from current year
- An increase in cost of bus purchases: \$222,000 (\$516,000 / \$738,000)
- 4 large / 2 small buses

22-23 District Tax Cap: 4.34%

- \$2,216,029 increase from previous year
- BOE opted to go right to the cap for 22-23 budget

PILOTS down from 22-23
\$558,000 vs. \$590,000

A Closer Look: Sales Tax



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Sales Tax by Quarter	2021-22	2022-23
Quarter 1 (September)	\$909,621	\$813,677
Quarter 2 (December)	\$1,175,549	\$1,335,024
Quarter 3 (March)	\$1,177,549	??
Quarter 4 (June)	\$1,648,488	??
TOTAL	\$4,911,207	??

Currently estimating sales tax receipts for 23-24 at \$4,250,000
Will have next quarter at end of month and will update budget accordingly.

A Closer Look: Revenue



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"EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE."

ACCOUNT CODE	ACCOUNT NAME	2019-20 BUDGET	2020-21 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2021-22 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$48,145,272	\$49,532,205	\$1,386,933	2.9%	\$51,105,559	\$1,573,354	3.2%	\$53,321,588	\$2,216,029	4.3%	\$57,118,839	\$3,797,251	7.1%
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	\$50,000	\$825,000	\$775,000	1550.0%	\$50,000	(\$775,000)	-93.9%	\$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%	\$0	\$0	0.0%	\$0	\$0	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	\$1,210,000	\$900,000	(\$310,000)	-25.6%	\$490,000	(\$410,000)	-45.6%	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%
1081.0	PAYMENT IN LIEU OF TAXES	\$510,000	\$495,000	(\$15,000)	-2.9%	\$589,000	\$94,000	19.0%	\$558,000	(\$31,000)	-5.3%	\$529,000	(\$29,000)	-5.2%
1120.0	NON-PROP TAXES-SALES TAX	\$3,465,000	\$3,120,000	(\$345,000)	-10.0%	\$3,620,000	\$500,000	16.0%	\$3,900,000	\$280,000	7.7%	\$4,250,000	\$350,000	9.0%
1315.0	COMM ED TUITION & FEES	\$160,000	\$115,000	(\$45,000)	-28.1%	\$115,000	\$0	0.0%	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%
2230.2	TUITION-OTHER DISTRICTS	\$520,000	\$575,000	\$55,000	10.6%	\$575,000	\$0	0.0%	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%
2401.0	INTEREST / POTENTIAL FEMA	\$175,000	\$200,000	\$25,000	14.3%	\$220,000	\$20,000	10.0%	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%
2413.0	RENT REAL PROPERTY-BOCES	\$400,000	\$420,000	\$20,000	5.0%	\$430,000	\$10,000	2.4%	\$440,000	\$10,000	2.3%	\$455,000	\$15,000	3.4%
3101.0	STATE AID-BASIC FORMULA	\$14,875,000	\$15,005,000	\$130,000	0.9%	\$15,966,000	\$961,000	6.4%	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%
3101.0	STATE AID-BUILDING AID	\$2,915,000	\$2,956,000	\$41,000	1.4%	\$2,973,000	\$17,000	0.6%	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%
3101.1	ST AID-EXCESS COST	\$4,007,000	\$4,069,000	\$62,000	1.5%	\$4,500,000	\$431,000	10.6%	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%
3103.0	BOCES AID	\$1,230,000	\$1,280,000	\$50,000	4.1%	\$1,450,000	\$170,000	13.3%	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%
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	\$200,000	\$205,000	\$5,000	2.5%	\$205,000	\$0	0.0%	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%
3261.0	COMPUTER HARDWARE AID	\$45,000	\$47,000	\$2,000	4.4%	\$45,000	(\$2,000)	-4.4%	\$49,000	\$4,000	8.2%	\$51,000	\$2,000	3.9%
3262.0	COMPUTER SOFTWARE AID	\$51,500	\$56,500	\$5,000	9.7%	\$55,000	(\$1,500)	-2.7%	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%
3263.0	LIBRARY AID	\$21,500	\$26,500	\$5,000	23.3%	\$20,000	(\$6,500)	-24.5%	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%
-----	Other Receipts	\$810,750	\$900,485	\$89,735	11.1%	\$895,000	(\$5,485)	-0.6%	\$875,000	(\$20,000)	-2.2%	\$875,000	\$0	0.0%
	DISTRICT TOTALS	\$81,411,022	\$83,347,690	\$1,936,668	2.38%	\$85,923,559	\$2,575,869	3.1%	\$89,351,588	\$3,428,029	4.0%	\$99,333,839	\$9,982,251	11.2%

2023-24 Revenue: \$99,333,839

Increase: \$9,982,251 // 11.2%

Expenses

■ Added Since February 2023:

- *BOCES +\$50,000*
 - Administrative Costs
 - Technology Software Purchase
- *Bus Purchases +\$80,000*
 - \$516,000 to \$738,000
 - 4 large buses, 2 small
 - Replace large bus ending warranty (\$72,000 trade-in
- *Contracted Transportation*
 - Increase of \$100,000
- *Debt Service*
 - Increase of \$1,425,000
- *Safety & Security Guards*
 - Increase of \$25,000



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Program Maintenance Budget 2023-24 Staffing Implications



■ Changes in Staff / Recommendations:

- Two (2) Elementary Retirements / Replace with 2 New Teachers (\$100,000 savings)
- New 8:1:1 Classroom at Willow Ridge (1 teacher and 2 aides) (\$100,000 addition)
- District wide behavior specialist (BOCES purchase) (\$80,000 addition)
- One (1) HS Retirement / Replace with New Teacher (\$50,000 savings)
- ENL Teacher: .5 addition (\$25,000 addition)
- Tech Teacher: .2 addition (\$10,000 addition)
- .5 Social Worker at Elementary Level (Increase from current .5) (\$25,000 addition)
- Increase Speech .5 speech to .8 at elementary (\$15,000 addition)
- Principal of Curriculum Retirement / Replace with new Admin (\$40,000 savings)
- Communications Specialist (\$73,000 addition)

Expenses

■ Unknown Budgetary Impacts :

- *Collective Bargaining Agreement*
 - SHEA (Teachers) – 385 members
- *NY 44 Trust Health Insurance*
 - Increase yet to be determined
 - Minimal increase in 2022-23/ Estimate a 3% increase in 23-24 ~ \$310,000



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Program Maintenance Budget 2023-24 Snapshot



Revenue Summary	2022-23	2023-24	2023-24 Percent Increase
Budgeted Revenues	\$89,351,588	\$99,333,839	11.2%
Local Tax Levy	\$53,321,588	\$57,118,839	7.1%

Expenditure Summary	2022-23	2023-24	2023-24 Percent Increase
Budgeted Expenditures	\$89,351,588	\$96,712,887	8.2%

\$2,620,952 23-24 Surplus

Program Maintenance Budget 2023-24 Snapshot / Tax Rates



Assumptions:

- ☐ **Assessed Values remain at 2022 levels**
- ☐ Amherst Equalization Rate reduced from 88% to 74%
- ☐ Tonawanda Equalization Rate reduced from 33% to 29%
- ☐ Rates based on going to full 23-24 cap of \$57,133,142

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2022-23	2023-24 *est	2022-23	2023-24 *est
Equalization Rate	74.0%	74.0%	29.0%	29.0%
Assessed Value	\$150,000	\$150,000	\$55,500	\$55,500
Tax Rate	\$15.68	\$16.80	\$40.25	\$43.12
Calculated Tax Bill	\$2,352	\$2,520	\$2,234	\$2,393
Estimated Increase		\$168		\$158

Program Maintenance Budget 2023-24 Snapshot / Tax Rates



Assumptions:

- ☐ **Assessed Values remain at 2022 levels**
- ☐ Amherst Equalization Rate reduced from 88% to 74%
- ☐ Tonawanda Equalization Rate reduced from 33% to 29%
- ☐ Rates based on going to balanced budget 23-24 cap of \$54,497,887

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2022-23	2023-24 *est	2022-23	2023-24 *est
Equalization Rate	74.0%	74.0%	29.0%	29.0%
Assessed Value	\$150,000	\$150,000	\$55,500	\$55,500
Tax Rate	\$15.68	\$16.03	\$40.25	\$41.14
Calculated Tax Bill	\$2,352	\$2,405	\$2,234	\$2,283
Estimated Increase		\$53		\$49

Program Maintenance Budget 2023-24 Tax Neutral Budget



Consider:

- **Keeping Tax Levy at 2022-23 level: \$53,321,588**
- Must trim \$1,176,299 from 23-24 balanced budget levy of \$54,497,887

Potential Areas of Savings:

- NY44 Trust Savings – 0% increase = \$310,000
- Further examine federal fund salaries vs. General Fund / Fund Balance
- Use of Reserves
 - What is a dollar amount of reserve usage the Board is comfortable with?
 - Likely to add to reserves at end of current fiscal year

Reserve	Current Balance
Workers Compensation	\$842,946
Unemployment	\$324,689
Employee Retirement System (ERS)	\$1,404,076
Teacher Retirement System (TRS)	\$1,303,736
Tax Certiorari	\$790,392
Employee Benefits	\$633,484

TOTAL RESERVES
\$5,299,323

2023-24 Budget Next Steps / District Work



- Determine if BOE wants to go to balanced budget Tax Cap vs. tax neutral budget
- Monitor any updates on Sales tax projections
- Monitor contractual negotiations
- Further determine flexibility with Federal funds v. salary lines
- Information on NY 44 Trust Health contribution increase, if any
- Adjust budget and report back to BOE at April 11 Study Session
- Board to approve 23-24 Budget on Tuesday, April 18



2023-24 Budget Discussion

QUESTIONS??

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We Are Sweet Home

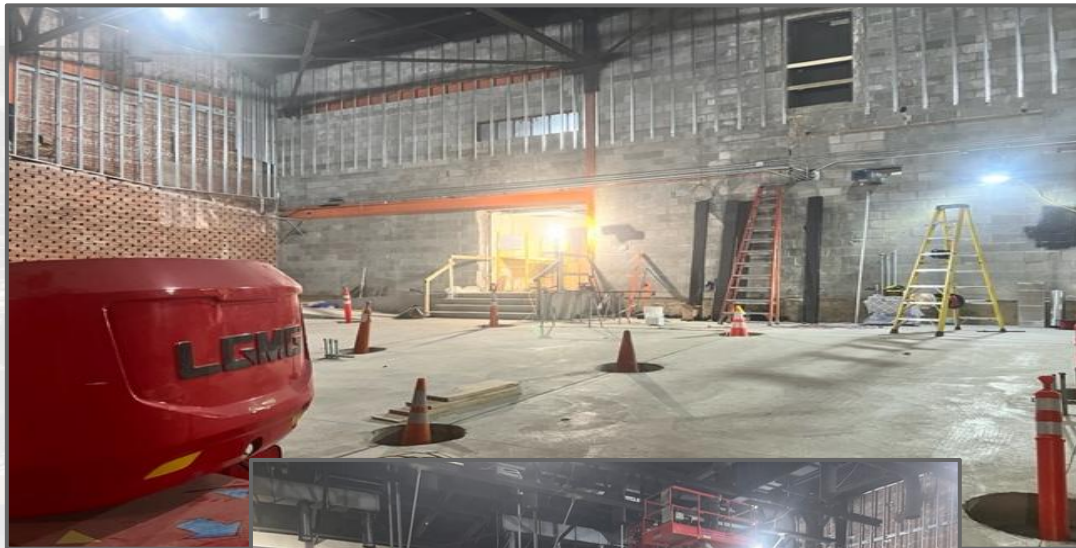
Traveling Board Meetings

- Heritage Heights March 21
- Glendale April 11



We Are Sweet Home

High School Auditorium Update



We Are Sweet Home

Building Use Committee Recommendation

	Drop Off AM	Instructional Start	Bus Arrival PM	Instructional End	Bus Departure PM
HS	7:15	7:25	1:45	1:54	2:00
Glendale/Heritage	8:10	8:20	2:20	2:15	2:30
Maplemere/WR	8:40	8:50	2:50	2:45	3:00
MS	9:00	9:15	3:45	3:45	3:55

Current Times:

HS Dropoff 7:20, Ins. Start 7:30, Ins. End, 2:06, Bus Depart 2:12

ELM Dropoff 8:30, Ins. Start 8:50, Ins. End, 2:45, Bus Depart 2:50

MS Dropoff 9:00, Ins. Start, 9:15, Bus Arrival 3:45, Bus Depart 3:55



We Are Sweet Home

Current Elementary Runs Breakdown

SCHOOL	# STUDENTS	# OF BUSES
GL	461	11
HH	407	9
MM	505	11
WR	400	9

= 40 Elem. Runs

*Everyday, there are 40 elementary buses on the road at the same time, with 53 drivers on the roster with contracted runs happening at the same time. All available drivers are driving.



We Are Sweet Home

Proposed Staggered Elem. Schedule

Current Breakdown

SCHOOL	# STUDENTS	# OF BUSES
GL	461	11
HH	407	9
MM	505	11
WR	400	9

40 Runs

Dropoff at elem. schools, 8:30

Depart elem. schools, 2:50

Proposed New Breakdown

<u>Schools</u>	<u>Drop Off</u>	<u>Depart School</u>	<u># of Buses</u>
Glendale/ Heritage	8:10 a.m.	2:30 p.m.	25
Maplemere/ WR	8:40 a.m.	3 p.m.	25

- * estimated additional buses for each group: 4-5
- * estimated savings of "drivers" 5-6 per school per day
- * benefit: fewer drivers needed
- * benefit: bring back contracted runs



We Are Sweet Home

Proposed Staggered Schedule

Proposed New Breakdown

<u>Schools</u>	<u>Drop Off</u>	<u>Depart School</u>	<u># of Buses</u>
Glendale/ Heritage	8:10 a.m.	2:30 p.m.	25
Maplemere/ WR	8:40 a.m.	3 p.m.	25

Benefits to Ease Driver Shortage

- Currently have 40 buses on road for elementary school pickup and drop off plus other buses for mandated out of district runs.
- Staggered times theoretically reduce this by half. However, we would likely use 25 buses for the staggered time to reduce crowding and reduce the length of a bus run.
- The drivers that are free can be used for extra runs after school.
- Working with SHSEA to explore other ways to bring back contracted and extracurricular runs.



We Are Sweet Home

High School Musical

Performances

March 17 7:30 p.m.

March 18 7:30 p.m.

March 19 2 p.m.



We Are Sweet Home

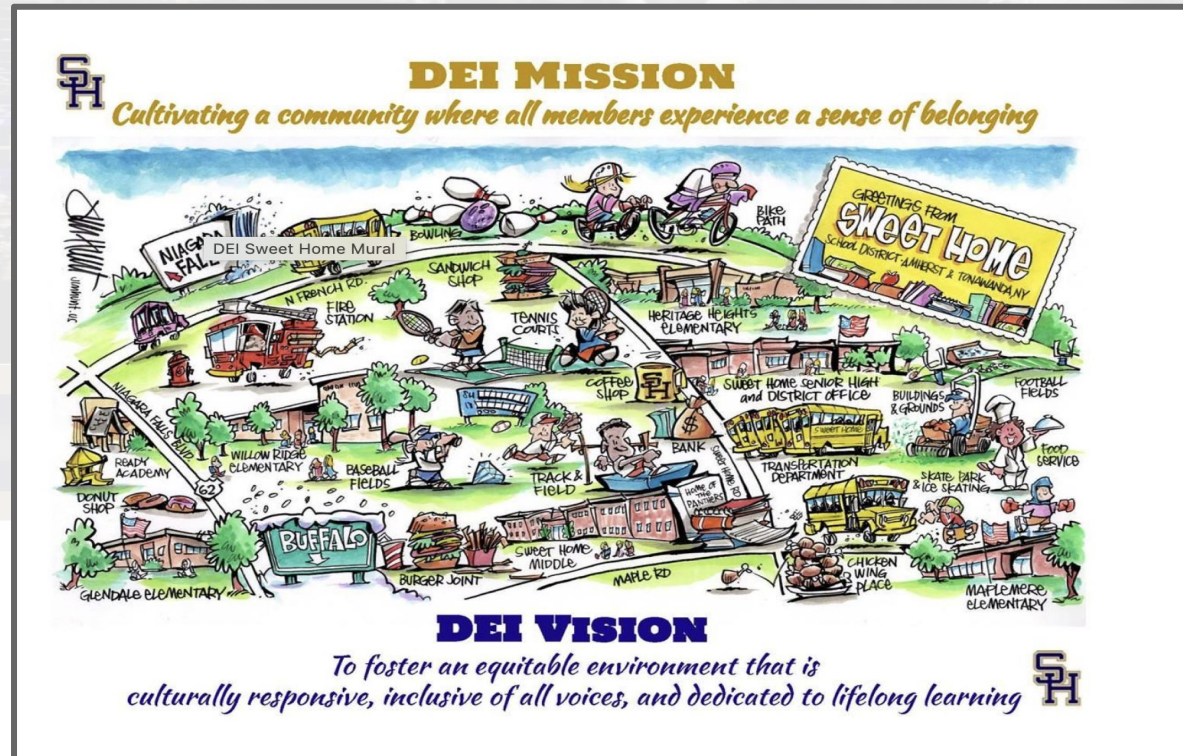
UPK At Sweet Home

- Goal is to offer UPK to every eligible student in the Sweet Home Central School District willing to enroll in the full-day program. [Information on our Website now about registration.](#)
- Benefits of Full-Day UPK for all Eligible Students include:
 - Higher literacy and math achievement
 - Quicker acceptance of school life
 - Kindergarten readiness
 - Higher attendance rate throughout their school career
 - Higher graduation rates and higher levels of achievement throughout their school career
 - Lower the chance of social and emotional issues at school
 - Etc....
- Looking to continue our relationship with Four Seasons at St. Leo's. Proximal to Maplemere.
- Looking to add additional sections at Heritage Heights, Glendale and Willow Ridge.
- Registration packets are in the mail for those that have shown interest. Please contact Central Registry if you would like more information.



We Are Sweet Home

Superintendent Conference Day, March 17 (No Classes)



We Are Sweet Home

Superintendent's Report

Questions from the Board??

