



**SWEET HOME CENTRAL
SCHOOL DISTRICT**

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

2025-26 Budget Study Session #1

February 8, 2025
Vergils Community Center
8:00 AM

2024-2025
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Budget Process & School Board Elections

Important Dates

Detail	Deadline
Final Tax Cap Calculations Due to the State	March 1, 2025
School Board Candidate Nominating Petitions Due*	April 21, 2025
Last Day for BOE Adoption of Proposed Budget	April 25, 2025
Property Tax Report Cards Due	April 28, 2025
Required Public Hearing on Proposed Budget	May 6 - 13, 2025
Annual Budget Vote & School Board Election	May 20, 2025

**Terms of Brian Laible & Dirk Rabenold expire on June 30, 2025*

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2025-26 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 / February 2025
Budget Study Session #1: Program Maintenance Budget based on Executive Proposal / Budget Development Objectives & Priorities	February 8, 2025
Budget Study Session #2: Preliminary Budget / Estimated Revenues & Updates / Staffing Recommendations	March 11, 2025
Budget Study Session #3: Budget Update Discussion / NYS Budget Completion & Final State Aid runs	April 8, 2025
Budget Hearing / BOE 2025-26 Budget Adoption	April 22, 2025
Annual Budget Vote & School Board Election	May 20, 2025



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Building a Budget

★ Establish Boundaries

- *Programmatic: Sweet Home Core (class sizes, art, music, athletics, AIS, etc)*
- *Fiscal – Create budget that falls **BELOW OR AT** tax cap.*
- *Fiscal - Discuss use of available tax cap carryover funds & potential use of reserves*

★ 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*

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Program Maintenance Budget

★ Goals for Today's session:

- *Present a program maintenance budget with best estimates to date*
- *Pinpoint revenue projections / Tax Cap discussion / Use of reserves*
- *Isolate major expenditure increases from present school year*
- *Discuss impact of retirements to budget*
- *Discuss priorities and next steps*
- *Questions and answers at any time*

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A Closer Look: Revenue

★ Four Major Areas that impact revenue side of budget:

- *State Aid*
- *Real Property Taxes (Tax Cap) / PILOTs*
- *Sales Tax*
- *Use of reserves to close potential budget gaps*

★ Impact of Federal Funds & Grants

- *Title Grants - Title I, II, III and IV*
- *IDEA / 611/619 Grants*
- *Universal Pre-K Grant*
- *universal Pre-K Expansion Grant*

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A Closer Look: State Aid Year-to-Year Comparison

Aid Category	2024-25	2025-26
Basic Foundation Aid	\$23,530,000	\$26,250,000
Excess Costs / Transportation	\$5,700,000	\$6,300,000
Building Aid	\$3,400,000	\$3,600,000
BOCES Aid	\$1,650,000	\$1,725,000
Textbook Aid	\$222,000	\$225,000
Computer Hardware Aid	\$53,000	\$54,000
Computer Software Aid	\$62,000	\$65,000
Library Aid	\$25,000	\$28,000
TOTAL AID IN BUDGET	\$34,692,000	\$38,247,000

Year to Year Increase in Total Aid: \$3,555,000

Year to Year Increase in Foundation Aid: \$2,720,000

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A Closer Look: Tax Cap Legislation

New York's property tax cap law establishes a tax levy limit for each school district. The tax levy limit allows school districts to increase their property tax levy from one year to the next by 2 percent or the rate of inflation, whichever is less, based on a multi-step formula. School districts are then allowed to take certain exemptions that may boost their tax levy limits to more than 2 percent or the inflation rate.

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2021		2022		2023		2024		2025	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	1.56%	1.0156	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200	3.30%	1.0200
Mar 1 - Feb 28	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200	3.18%	1.0200
Apr 1 - Mar 31	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200	3.07%	1.0200
Jun 1 - May 31	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200
Jul 1 - Jun 30	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200
Aug 1 - Jul 31	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	Coming February 2025	
Sep 1 - Aug 31	1.09%	1.0109	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200		
Oct 1 - Sep 30	1.18%	1.0118	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200		

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

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New York State Comptroller
THOMAS P. D'INAPOLI



Property Tax Cap

Inflation and Allowable Levy Growth Factors



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Calculating Tax Cap: Tax Base Growth Factor

The allowable levy growth factor is the amount by which a school district's property tax levy may increase from one year to the next.

Sweet Home 2024: 1.0160
Sweet Home 2025: 1.0000

This **DECREASE of 1.6%** essentially means that our tax base, absent from permissible tax cap exclusions, must remain the same for this year.

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2024-25 Tax Levy: **\$54,268,072**

2025-26 Tax Levy with a 1.0160 Growth Factor:
\$55,136,361

2025-26 Tax Levy with a 1.0000 Growth Factor:
\$54,268,072

Financial Impact / Difference:
\$868,289



Office of the NEW YORK

STATE COMPTROLLER

NYS Comptroller Thomas P. DiNapoli



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A Closer Look: Tax Cap

Increase from 24-25:

→ \$311,680 // 0.57%

Key Factors / Notes:

- Growth factor 1.000 for this year / 1.0160 last year
- District 24-25 Budget **DID NOT** go to the full, allowable cap.
- Availability of carryover funds from current year

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Tax Levy Threshold Calculation-OSC-DRAFT

2/8/2025

A.	Total Real Property Tax Levy for Base Year	\$54,268,072
B.	Tax Base Growth Factor (minimum of 1.0)	1.0000
C.	Product of A * B	\$54,268,072
D.	Base Year PILOTS	\$811,000
E.	Sum of C + D	\$55,079,072
F.	Base Year Capital Tax Levy	\$5,434,939
G.	Difference of E - F	\$49,644,133
H.	Allowable Levy Growth Factor based on CPI	1.0200
I.	Product of G * H	\$50,637,016
J.	Budget Year PILOTS	\$490,000
K.	Difference of I - J	\$50,147,016
L.	Equals Tax Levy Limit	\$50,147,016
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$4,432,736
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)	\$54,579,752
W.	Total Tax Levy Percentage Increase	0.57%



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A Closer Look: Tax Cap Carryover Funds

**For School Districts that did not go to
their tax cap limit the previous year**

**Can increase NEXT YEAR levy the lesser
of:**

- 1.5 % of the previous year's limit **-OR-**
- Difference between was was actually
levied and the levy limit

Sweet Home 2024-25 Tax Levy Limit:
\$55,403,513

Sweet Home 2024-25 Tax Levy:
\$54,268, 072

Difference: \$1,135,441
1.5% of 2024-25 Levy: \$814,021

Total Allowable 2025-26 Carryover: \$814,021
Total 2025-26 Tax Levy Limit: \$55,393,773
Increase from 2024-25: \$1,125,701 / 2.1%

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A Closer Look: Sales Tax Revenue

Sales Tax by Quarter	2023-24	2024-25
Quarter 1 (September)	\$975,710	\$1,019,438
Quarter 2 (December)	\$1,372,317	\$1,477,871
Quarter 3 (March)	\$1,406,518	??
Quarter 4 (June)	\$1,669,594	??
TOTAL	\$5,424,139	??

**Currently estimating sales tax receipts for 2025-26 at \$5,600,000*

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A Closer Look: Total Revenue

2025-26 Revenue: \$104,865,123 / Increase: \$4,454,701 / 4.4%

ACCOUNT CODE	ACCOUNT NAME	2021-22 BUDGET	2022-23 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2023-24 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2024-25 BUDGET	AMOUNT CHANGE	PERCENT CHANGE	2025-26 BUDGET	AMOUNT CHANGE	PERCENT CHANGE
1001.0	REAL PROPERTY TAXES	\$51,105,559	\$53,321,588	\$2,216,029	4.3%	\$53,321,588	\$0	0.0%	\$54,268,072	\$946,484	1.8%	\$55,393,773	\$1,125,701	2.1%
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	\$50,000	\$0	0.0%	\$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 BENFITS LIAB. RESERVE	\$0	\$0	\$0	0.0%	\$1,100,000	\$1,100,000	0.0%	\$220,350	(\$879,650)	0.0%	\$220,350	\$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	\$490,000	\$705,000	\$215,000	43.9%	\$800,000	\$95,000	13.5%	\$515,000	(\$285,000)	-35.6%	\$300,000	(\$215,000)	-41.7%
1081.0	PAYMENT IN LIEU OF TAXES	\$589,000	\$558,000	(\$31,000)	-5.3%	\$558,000	\$0	0.0%	\$505,000	(\$53,000)	-9.5%	\$557,000	\$52,000	10.3%
1120.0	NON-PROP TAXES-SALES TAX	\$3,620,000	\$3,900,000	\$280,000	7.7%	\$4,500,000	\$600,000	15.4%	\$5,100,000	\$600,000	13.3%	\$5,450,000	\$350,000	6.9%
1315.0	COMM ED TUITION & FEES	\$115,000	\$115,000	\$0	0.0%	\$95,000	(\$20,000)	-17.4%	\$95,000	\$0	0.0%	\$75,000	(\$20,000)	-21.1%
2230.0	TUITION-OTH DIST-FOSTER	\$75,000	\$75,000	\$0	0.0%	\$100,000	\$25,000	33.3%	\$100,000	\$0	0.0%	\$50,000	(\$50,000)	-50.0%
2230.2	TUITION-OTHER DISTRICTS	\$575,000	\$575,000	\$0	0.0%	\$300,000	(\$275,000)	-47.8%	\$300,000	\$0	0.0%	\$300,000	\$0	0.0%
2401.0	INTEREST	\$220,000	\$150,000	(\$70,000)	-31.8%	\$140,000	(\$10,000)	-6.7%	\$165,000	\$25,000	17.9%	\$250,000	\$85,000	51.5%
2413.0	RENT REAL PROPERTY-BOCES	\$430,000	\$440,000	\$10,000	2.3%	\$455,000	\$15,000	3.4%	\$490,000	\$35,000	7.7%	\$502,000	\$12,000	2.4%
3101.0	STATE AID-BASIC FORMULA	\$15,966,000	\$17,500,000	\$1,534,000	9.6%	\$21,675,000	\$4,175,000	23.9%	\$23,530,000	\$1,855,000	8.6%	\$26,250,000	\$2,720,000	11.6%
3101.0	STATE AID-BUILDING AID	\$2,973,000	\$2,050,000	(\$923,000)	-31.0%	\$3,300,000	\$1,250,000	61.0%	\$3,400,000	\$100,000	3.0%	\$3,600,000	\$200,000	5.9%
3101.1	ST AID-EXCESS COST	\$4,500,000	\$4,555,000	\$55,000	1.2%	\$5,150,000	\$595,000	13.1%	\$5,700,000	\$550,000	10.7%	\$6,300,000	\$600,000	10.5%
3103.0	BOCES AID	\$1,450,000	\$1,600,000	\$150,000	10.3%	\$1,600,000	\$0	0.0%	\$1,650,000	\$50,000	3.1%	\$1,725,000	\$75,000	4.5%
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	\$210,000	\$5,000	2.4%	\$219,000	\$9,000	4.3%	\$222,000	\$3,000	1.4%	\$225,000	\$3,000	1.4%
3261.0	COMPUTER HARDWARE AID	\$45,000	\$49,000	\$4,000	8.9%	\$51,000	\$2,000	3.9%	\$53,000	\$2,000	3.8%	\$54,000	\$1,000	1.9%
3262.0	COMPUTER SOFTWARE AID	\$55,000	\$57,500	\$2,500	4.5%	\$59,000	\$1,500	2.6%	\$62,000	\$3,000	5.1%	\$65,000	\$3,000	4.8%
3263.0	LIBRARY AID	\$20,000	\$20,500	\$500	2.5%	\$22,000	\$1,500	7.3%	\$25,000	\$3,000	13.6%	\$28,000	\$3,000	12.0%
3289.0	STATE AID-OTHER	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$540,000	\$540,000	0.0%	\$0	(\$540,000)	0.0%
-----	Other Receipts	\$895,000	\$875,000	(\$20,000)	-2.2%	\$846,000	(\$29,000)	-3.3%	\$875,000	\$29,000	3.4%	\$925,000	\$50,000	5.7%
	DISTRICT TOTALS	\$85,923,559	\$89,351,588	\$3,428,029	3.99%	\$96,886,588	\$7,535,000	8.4%	\$100,410,422	\$3,523,834	3.6%	\$104,865,123	\$4,454,701	4.4%

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A Closer Look: Expenses

■ Known Budgetary Impacts :

- *Collective Bargaining Agreements*
 - SHSEA (Service Employees /
Confidentials) – 6.0% Annual Increase
 - SHEA (Teachers) - 2.0% Annual Step
Increase (step & increment)
- *Bus Purchases - \$147,000 Increase*
 - \$991,000 to \$1,077,000
- *Debt Service*
 - Increase of \$80,000
- *Contracted Transportation**
 - Increase of \$500,000

School Tuitions

- Special Ed increase of \$895,000
- Charter School tuitions increase of \$200,000
- Contracted One/One Nursing
 - Increase of \$150,000
- Utilities Across the District
 - Increase of \$100,000
- Teacher Retirement Incentive
 - Remains at \$745,000

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A Closer Look: Expenses

■ Unknown Budgetary Impacts :

- SHEA (Teachers) – Retirements / Impact on Staffing
- SHASA Contract Negotiations
- *NY 44 Trust Health Insurance*
 - Increase yet to be determined
 - Increase close to 7.5% in 2024-25/ Estimate a 4% increase in 25-26 ~ \$453,000
 - Increase dependent upon staffing plan / removed retirees from estimate
- *BOCES Participation – still finalizing that*
 - Administrative Costs yet to be released
 - Increased 9.8% in 2024-25
 - Budgeting for 10% increase ~ \$67K

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Teacher Retirements 2025-26 Staffing Plans

2025-26 Teacher Retirees**	
Universal Pre-Kindergarten Teacher - HH	French Teacher - MS
Universal Pre-Kindergarten Teacher - HH	Grade 6 Social Studies Teacher - MS
Special Education Teacher - HH	Grade 6 ELA Teacher - MS
School Psychologist - HS	Grade 4 Teacher - WR
Reading Interventionist - MM	Kindergarten Teacher - WR

- 2024-25 Top Step Teacher: \$111,696 + \$2,750 Longevity Stipend = \$114,446 + Benefits
- 2025-26 Step 1 Teacher Masters Schedule: \$51,078 + Benefits
- **Difference: \$63,368**
- ** Retirees and benefits have been removed from budget / no new staff or benefits added

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Program Maintenance Budget

2025-26 Snapshot

Revenue Summary	2024-25	2025-26	2025-26 Percent Increase
Budgeted Revenues	\$100,410,422	\$104,865,123	4.4%
Local Tax Levy	\$54,268,072	\$55,393,773	2.1%

Expenditure Summary	2024-25	2025-26	2025-26 Percent Increase
Budgeted Expenditures	\$100,410,422	\$104,729,512	4.3%

Surplus: \$135,611

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Other Considerations

2024-25 Federal Funding & Grants

Federal Grant	2024-25 Total Allocation	2024-25 Salaries	2024-25 Staff Members
Title I	\$1,027,684	\$836,893	14
IDEA Part B 611 Grant	\$966,425	\$664,885	8
IDEA Part B 619 Grant	\$36,956	\$0	0
Title II	\$136,674	\$45,980	1
Title III Immigrant & ELL	\$62,656	\$34,184	1
Title IV	\$78,165	\$0	0
Universal Pre-K	\$710,000	\$269,844	6
Universal Pre-K Expansion	\$540,000	\$284,537	5
TOTAL	\$3,558,560	\$2,156,323	35

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Program Maintenance Budget 2025-26 Snapshot / Tax Rates

Assumptions:

- **Assessed Values remain at 2024 levels**
- Amherst Equalization Rate reduced from 62% to 100%
- Tonawanda Equalization Rate reduced from 24% to 23%
- Rates based on going to the tax cap limit of \$55,393,773

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2024-25	2025-26	2024-25	2024-25
Equalization Rate	100.0%	100.0%	23.0%	23.0%
Assessed Value	\$150,000	\$150,000	\$34,500	\$34,500
Tax Rate	\$9.67	\$9.87	\$42.22	\$43.09
Calculated Tax Bill	\$1,451	\$1,481	\$1,457	\$1,487
Estimated Increase		\$30		\$30



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2025-26 Budget Next Steps / District Work

- **Determine where BOE is at with Tax Cap & Use of Reserves**
- **Work through retirements / impact on staffing & budget**
- **Prioritize any additional staffing needs – get in budget**
- **Monitor any updates on State Aid (Foundation Aid-TAFPU/Total Aidable Foundation Pupil Units), Sales tax projections**
- **Work to solidify bus purchase funding**
- **Examine / solidify salaries / work through budget line-by-line**
- **Finalize BOCES participation numbers**
- **Information on NY 44 Trust Health contribution increase, if any**
- **Adjust budget and report back to BOE at March 11 Study Session**



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Questions from the Board



**ANY
QUESTIONS?**