



SWEET HOME CENTRAL
SCHOOL DISTRICT

Superintendent Report

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



2024 - 2025

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Tonight's Report:

- Budget/Staffing Update
- CBT Testing
- Capital Construction Project Update
- 2025/2026 School Calendar
- Memorial Day Update

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SCHOOL DISTRICT**

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2025-26 Budget Adoption

**Tuesday, April 22, 2025
Vergils Center
6:30pm**

2023-2024

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Overall Staffing Recommendations for this Budget:

- 1 Admin Retirement (absorb) and one resignation (absorb)
- 10 Faculty Retirements (absorb 3 that include a 2 elem. grade level, then settle District transfer list that will likely lead to one position being absorbed).
- Due to a LT leave/retirement in HS chemistry, replace chemistry teacher and reinstate the psychologist position.
- Add 2 Faculty Members at MS.
- Grant fund 2 UPK positions at HH.
- NO LAYOFFS of existing admin, faculty, and service staff while closing \$1.5 million budget gap.

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Other Factors That Could Impact Staffing Throughout the Summer

- Registration and Transfers throughout the summer
- Kindergarten Registration
- Final and Approved NYS Budget
- Federal Funding

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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 2, 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 18, 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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Update: Revenues

★ Four Major Areas that impact revenue side of budget:

- State Aid - **NO MOVEMENT / WAITING ON NYS BUDGET APPROVAL / UPDATE ON BOCES AID, HIGH EXCESS COST AIDS**
- Real Property Taxes (Tax Cap) / PILOTs - **FINAL TAX CAP FILED TO NYS - 0.4% INCREASE**
- Sales Tax - **3rd QUARTER PAYMENT - \$1,423,574 PAID TO DISTRICT ON 3/31**
 - **Trending toward \$5.5-5.6M in Sales Tax Revenue for 24-25**
 - **Budgeted \$5,450,000 for 25-26**
- Use of reserves to close potential budget gaps / lower tax levy - **MAINTAINED RESERVE USAGE CONSISTENT WITH LAST YEAR ~ \$350,000**

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Update: Total Revenue

2025-26 Revenue: \$105,576,012 / Increase: \$5,165,590 / 5.1%

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%	\$54,486,662	\$218,590	0.4%
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	\$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 BENEFITS 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 TUITON & 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	TUITON-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	TUITON-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%	\$505,000	\$340,000	206.1%
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%	\$520,000	\$30,000	6.1%
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%	\$6,450,000	\$750,000	13.2%
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%	\$1,720,000	\$70,000	4.2%
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%	\$1,200,000	\$660,000	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%	\$105,576,012	\$5,165,590	5.1%

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Overall Budget 2025-26 Snapshot

Revenue Summary	2024-25	2025-26	2025-26 Percent Increase
Budgeted Revenues	\$100,410,422	\$105,576,012	5.1%
Local Tax Levy	\$54,268,072	\$54,486,662	0.4%

Expenditure Summary	2024-25	2025-26	2025-26 Percent Increase
Budgeted Expenditures	\$100,410,422	\$105,576,012	5.1%

Balanced Budget

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A Closer Look: Major Budget Increases

Revenue	Total Increase from 24-25
Tax Levy	\$218,590
PILOTs	\$52,000
Sales Tax	\$350,000
Interest	\$340,000
BOCES Rent	\$30,000
State Aid (Foundation/Expense)	\$3,750,000
SUB TOTAL	\$4,740,590
State Aid - OTHER (UPK SCIS Grant)	\$660,000
TOTAL	\$5,400,590

Expense	Total Increase from 24-25
Salaries (Admin, Service, Teachers)	\$1,400,000
Utilities	\$100,000
BOCES Services	\$502,000
Liability Insurance Premium	\$75,000
Charter School Tuition	\$200,000
Special Education	\$1,435,000
Bus Purchases	\$147,000
Contracted Transportation	\$500,000
Employee Benefits	\$1,000,000
TOTAL	\$5,359,000

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Program Maintenance Budget 2025-26 Snapshot / Tax Rates / \$250,000 Assessment

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 \$54,486,662

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2024-25	2025-26	2024-25	2025-26
Equalization Rate	100.0%	100.0%	23.0%	23.0%
Assessed Value	\$250,000	\$250,000	\$57,500	\$57,500
Tax Rate	\$9.67	\$9.70	\$42.22	\$42.39
Calculated Tax Bill	\$2,418	\$2,425	\$2,428	\$2,437
Estimated Increase		\$7		\$9



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2025-26 Budget Voter Propositions

Proposition #1: Approval of \$100,576,012 / 2025-26 Budget

- Budget increase of 5.1% // Tax levy increase of 0.4% over current year

Proposition #2: Election of two (2) Board of Education Members

- Terms of Brian Laible & Dirk Rabenold expire on June 30, 2025
 - Two top vote-getters receive a five-year term expiring on June 30, 2030

Voting Details:

Date: Tuesday, May 20, 2025

Times: 7am - 9pm

Location: Vergils Center, 1901 Sweet Home Road (Enter through Door #6)

***Must be 18 years of age to vote and resident of the District for at least 30 days prior to voting.**





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Questions from the Board



ANY
QUESTIONS?



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Grades 3-8 NYS Testing

**Sweet Home Board of Education
Tuesday, April 22, 2025**

2023-2024

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Computer Based Testing (CBT)

- Year 2 of CBT, integration work continues
- CBT window is open with the following assessments kicking off:
 - ELA, Wednesday, April 23rd (2 days of testing per school)
 - Math, Monday, May 5th (2 days of testing per school)
 - Science, Wednesday, May 14th (1 day of testing per school)
- Proactive plan to address the statewide issue
- Tech teams and structural work to support is setting
- Simulation in January provided feedback to support a smooth assessment cycle



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Capital Project Update

**Architects, Campus Construction
Meeting with BUC Today**

2023-2024

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Next Major Capital Project Update

- Meeting with BUC, Architects, Construction Managers and Financial Planner today.
- Address spacing needs at elementary buildings.
- Address need for renovations at elementary buildings.
- Address needs identified in the Building Condition Survey.
- Discuss ways to better utilize athletic fields at the High School.
- Review Financials



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District Calendar Committee

Parents: Deepa Saini (WR), Jamie Mancine (GL), Julie-Anne Jemiolo (MM),
Melissa Liska (HS), Jessica Kenney (WR), Katie Mikos (HH), Linda Huang (WR),
Sara Juico (WR)

SHEA: Lisa Feyes (HS), Paul Szymendera (SHEA), Denea Czapla (MS), Jacob
Hammond (Elem)

SHASA: James Ryan

SHSEA: Frank Martinelli

District: Don Feldmann & Dr. Finune O. Shaibi

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2025-26 Proposed School Calendar

**Sweet Home Board of Education
Tuesday, April 8, 2025**

2023-2024

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Calendar Considerations

- ★ **NYSED Regulations (Days & Hours)**
- ★ **NYS Assessments & Regents Exams**
- ★ **Legal Holidays**
- ★ **Contractual Language**
- ★ **Regional BOCES Calendar**
- ★ **Potential for Emergency Closures**
- ★ **Stakeholder Feedback**



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Legal Holidays

★ Districts may not schedule on legal holidays:

- Labor Day
- Columbus Day/Indigenous Peoples' Day
- Veterans Day
- Thanksgiving Day
- Christmas Day
- New Year's Day
- Martin Luther King Jr. Day
- Chinese Lunar New Year
- Presidents Day
- Memorial Day
- Juneteenth
- Independence Day

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Proposed 2025-26 Dates

★ August 28

Staff Development / Opening Day

★ September 2

First Student Day

★ November 4

Election Day / Staff Development Day

★ November 26 - 28

Thanksgiving Recess

★ December 5

Elementary ½ Day / Report Card Day

★ December 12

Elementary Parent-Teacher Conferences

★ December 22 - January 2

Winter Recess

★ February 16 - 20

Mid-Winter Recess (Lunar New Year February 17)

★ March 6

Elementary ½ Day / Report Card Day

★ March 13

Staff Development Day

★ April 3 - April 10

Spring Recess

★ June 24-25

Elementary Half Days

★ June 26

Rating Day

★ June 29

Teacher Last Day



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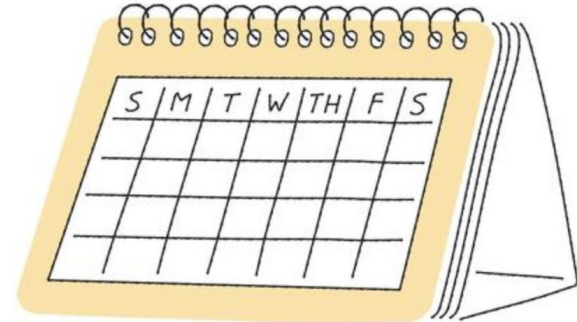


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2025-26 Calendar Summary

- ★ **Teacher work days: 187**
- ★ **Student Attendance Days as per SED:**
 - **Secondary: 186**
 - **Elementary: 185**
- ★ **Superintendent Conference / Staff Development Days:**
 - **August 28**
 - **November 4**
 - **March 13**
 - **June 29**



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Erie 1 BOCES School Calendar 2025-2026

JULY 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2025						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER 2025						
S	M	T	W	T	F	S
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August
26-27 Staff Development Days

September
1 Labor Day Observance
2 First Day for Students

October
13 Columbus Day /
Indigenous Peoples' Day

November
4 Staff Development
11 Veteran's Day
27-28 Thanksgiving Recess

December
22-31 Winter Recess

January
1-2 New Year's Holiday
19 M. L. King Jr. Day

February
16-20 Mid-Winter Recess

March
13 Staff Development Day

April
3-10 Spring Recess

May
22/25 Memorial Day

June
19 Juneteenth
26 Rating/Closing Day
(LAST TEACHER DAY)

CALENDAR DAYS			
T	S	T	S
July	0	Jan	19
Aug	2	Feb	15
Sept	21	March	22
Oct	22	April	16
Nov	17	May	19
Dec	15	June	19
TOTAL TEACHER DAYS = 187			
TOTAL STUDENT DAYS = 183			

JANUARY 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL 2026						
S	M	T	W	T	F	S
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY 2026						
S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE 2026						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2025						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER 2025						
S	M	T	W	T	F	S
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2025						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DRAFT: 04/2/2025

Sweet Home CSD School Calendar Student/ Teacher Calendar DRAFT > 2025-2026 < DRAFT

August
28 Opening Day/ Staff Development Day

September
1 Labor Day Observance
2 First Day for Students

October
13 Columbus/Indigenous Peoples' Day

November
4 Staff Development
11 Veteran's Day
26-28 Thanksgiving Recess

December
5 Elm Half Day/ Report Card Day
12 Elm Parent/Teacher Conference
22-31 Winter Recess

January
1-2 New Year's Holiday
19 M. L. King Jr. Day

February
16-20 Mid-Winter Recess

March
5 Elm Half Day/ Report Card Day
13 Staff Dev Day

April
3-10 Spring Recess

May
25 Memorial Day Observance

June
19 Juneteenth
24/25 Elm Half Days
26 Rating Day
29 Staff Dev Day

MONTHS											
A	S	O	N	D	J	F	M	A	M	J	J
T	1	2	3	4	5	6	7	8	9	10	11
S	12	13	14	15	16	17	18	19	20	21	22
F	23	24	25	26	27	28	29	30	31		

Teacher (T): 187, Secondary (S): 186, Elem (E): 185

JANUARY 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL 2026						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2026						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE 2026						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



SWEET HOME CENTRAL SCHOOL DISTRICT

Superintendent Report

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

The “Official” Sweet Home Panther

- Concepts are in development now with the help of 26 Shirts.
- Display top 10 final designs at May 6 study session.
- Final designs will also be in the latest edition of *SH Source*.



#WEARESWEETHOME



SWEET HOME CENTRAL SCHOOL DISTRICT

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Potential Change in This Year's Calendar for Memorial Day Weekend

- New provision allows for extending the Memorial Day Holiday if three or more emergency days remain on April 30.
- Three emergency days currently remain. Unless we use another emergency day between now and April 30, the District will be closed on Friday, May 23 as well as Monday, May 26.



#WEARESWEETHOME



SWEET HOME CENTRAL SCHOOL DISTRICT

Superintendent Report

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Questions from the Board?

#WEARESWEETHOME