SWEET HOME CENTRAL SCHOOL DISTRICT

Superintendent Report

August 19, 2025

EVERY STUDENT, ONE COMMUNITY, READY FOR THE FUTURE.

SWEET HOME CENTRAL SCHOOL DISTRICT

Tonight's Topics

- Tax Rates
- Building Project Discussion
- After School Transportation Update
- Code of Conduct 2025 Update
- Welcome Back!

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SWEET HOME CENTRAL SCHOOL DISTRICT

2025-2026 School Tax Rate Presentation

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Tax Levy vs. Tax Rate

Tax Levy: Total amount of property taxes to be collected

- ★ **Developed during the budget process**
- ★ **Property Tax Cap law applies to the levy**
- ★ **Tax Levy, state aid, other local revenue, and fund balance/reserves finance the budget to operate the District**

Sweet Home Tax Levy for 2025-26: $54,486,662

- ★ **Increase of $218,590**
- ★ **Percentage Increase of 0.4%**
- ★ **Falls within the New York State Tax Cap of 0.40% for Sweet Home CSD**

#WEARESWEETHOME

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Tax Levy vs. Tax Rate

Tax Rate: The rate per thousand of assessed value that is needed to attain the Tax Levy

Variables Affecting Tax Rate:

- ★ **Amount of the Tax Levy (set by school district)**
- ★ **Total assessed value of real property (set by assessor)**
- ★ **Equalization Rate (determined by the State)**
  - **Town of Amherst 25-26: 99% (100% in 2024-25)**
  - **Town of Tonawanda 25-26: 21% (23% in 2024-25)**

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Equalization Rates

An equalization rate is New York State's measure of a municipality's level of assessment.

Total assessed value of the municipality ÷ total market value of the municipality = Equalization rate
Equalization rates are percentages.

Equalization rate = 100: AMHERST

- **town is assessing property at 100% of market value**
- **most likely a reassessment was conducted in recent years**
- **your property's assessment should be roughly its market value (the price for which you could sell your property)**

Equalization rate < 100: TONAWANDA

- **overall property in the town is assessed less than market value**
- **the lower the equalization rate, the longer it has probably been since the last reassessment**
- **equalization rate of 21 means overall property in the town is assessed at 21% of market value**

Equalization rate > 100:

- **overall property in the town is assessed higher than market value**
- **property values may have decreased since the last reassessment, but assessments were not adjusted downward**

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2025-26 Tax Rate Projection
May 2025 / $250,000 Assessment

Assumptions:

- **Assessed Values remain at 2024 levels for Tonawanda**
- Amherst Equalization Rate **increased** from 62% to 100%
- Tonawanda Equalization Rate reduced from 24% to 23%
- Rates based on going to a balanced budget tax cap 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 Tax Rate Recommendation
August 2025 / $250,000 Assessment

Assumptions:

- **Assessed Values adjusted to 2025 values as supplied by County and Towns**
- Amherst Equalization Rate reduced from 100% to 99%
- Tonawanda Equalization Rate reduced from 23% to 21%
- Rates based on going to a balanced budget tax cap 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%	99.0%	23.0%	21.0%
Assessed Value	$250,000	$247,500	$57,500	$52,500
Tax Rate	$9.67	$9.69	$42.22	$45.79
Calculated Tax Bill	$2,418	$2,398	$2,428	$2,404
Estimated Increase		($20)		($24)

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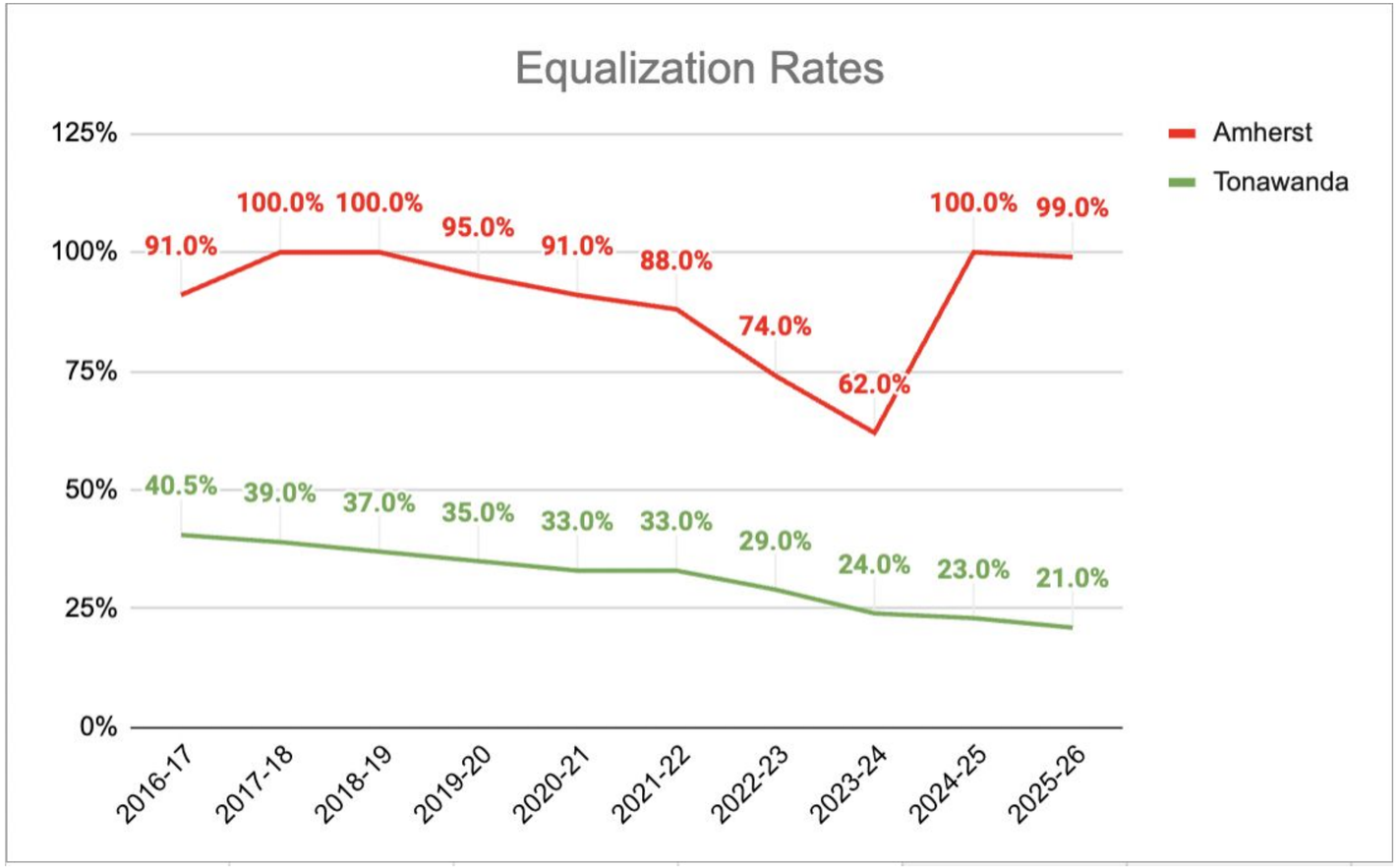
Equalization Rates



Equalization rate = 100: AMHERST

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Equalization rate < 100: TONAWANDA

- overall property in the town is assessed less than market value
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- equalization rate of 21 means overall property in the town is assessed at 21% of market value

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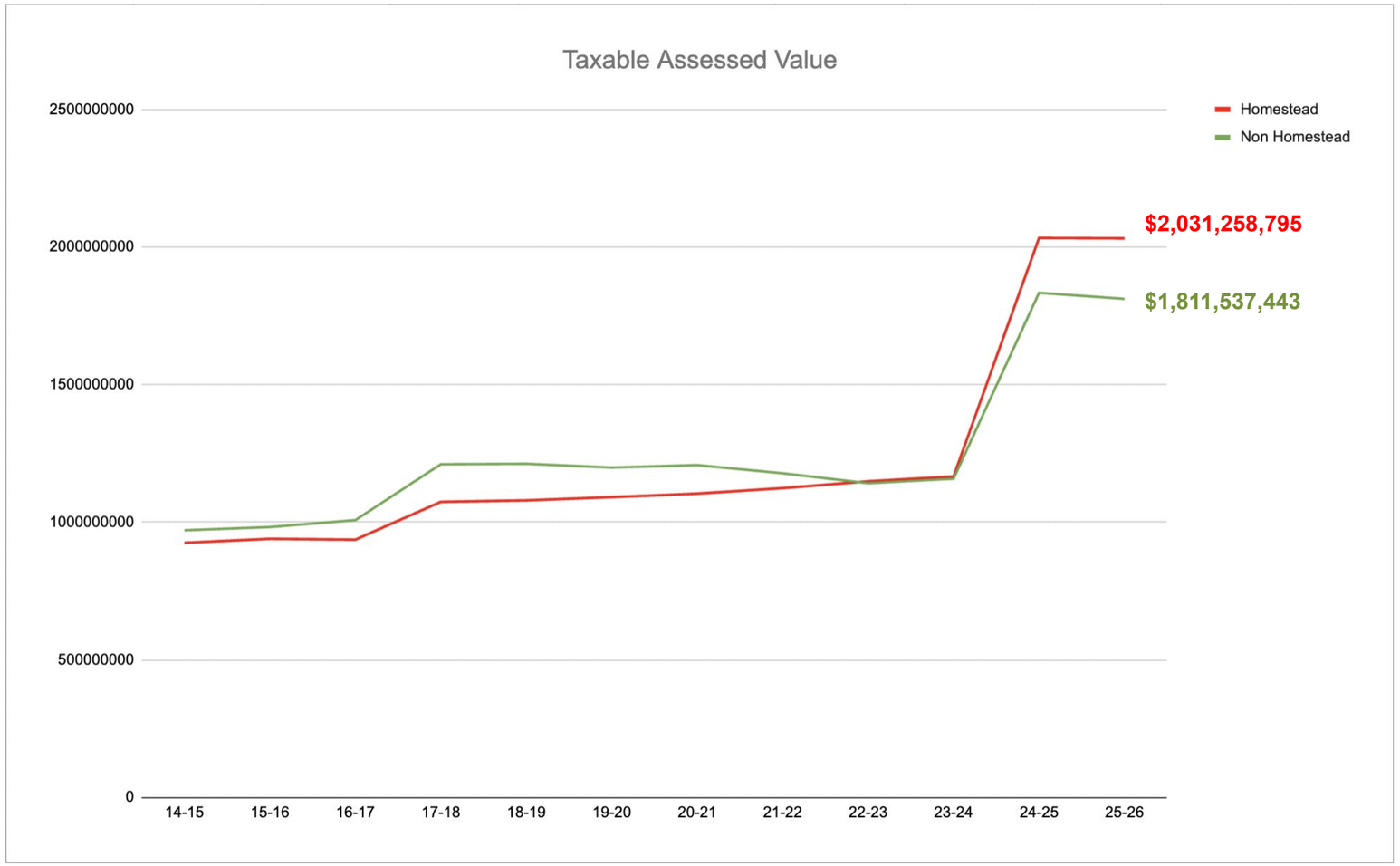
Amherst Taxable Assessed Value



2025-26 Town of Amherst

Homestead:

$2,031,258,795

Non-Homestead:

$1,811,537,443

2024-25 Town of Amherst

Homestead:

$2,032,657,632

Non-Homestead:

$1,833,372,591

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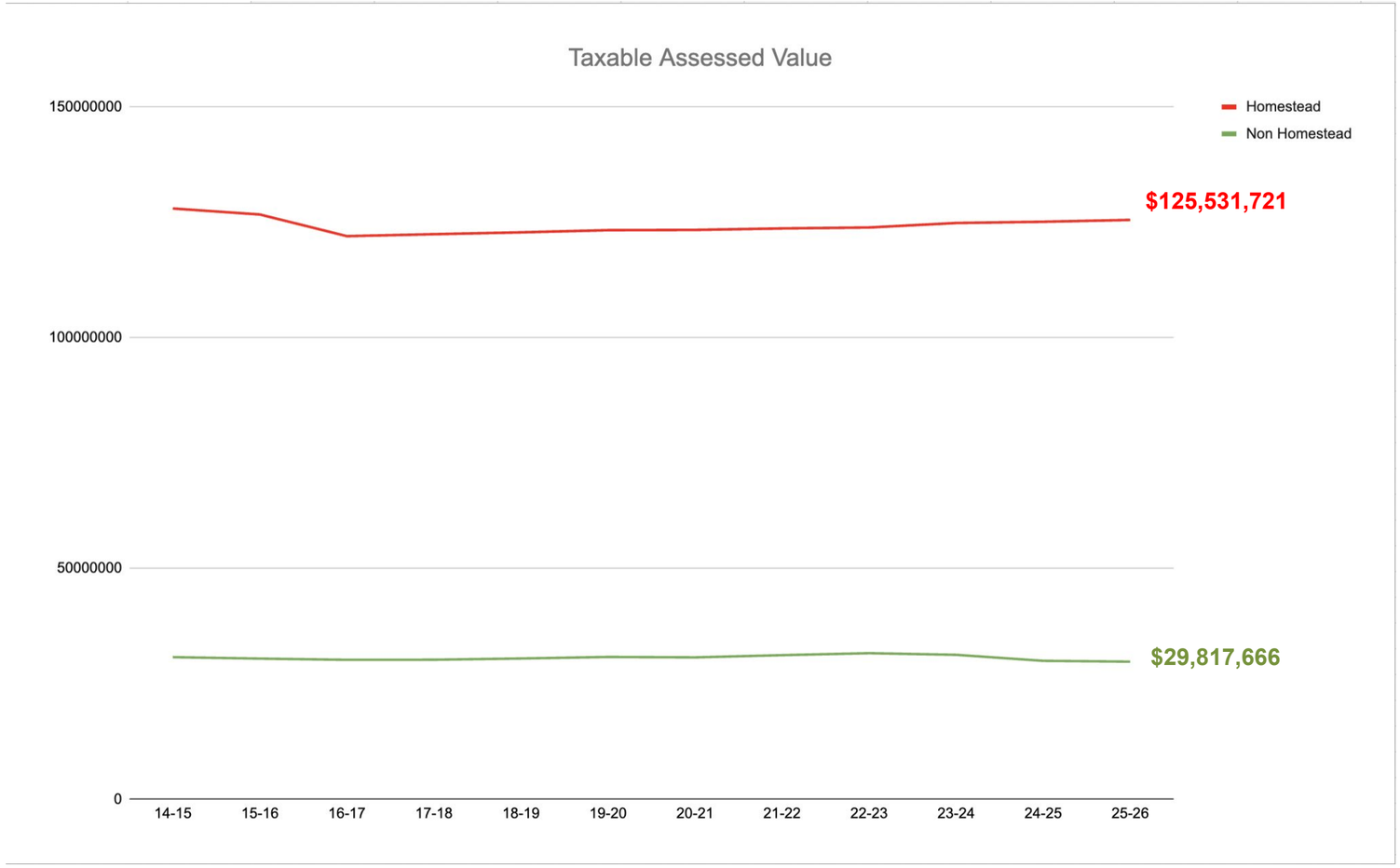
Tonawanda Taxable Assessed Value



2025-26 Town of Tonawanda

Homestead:

$125,531,721

Non-Homestead:

$29,817,666

2024-25 Town of Tonawanda

Homestead:

$125,137,155

Non-Homestead:

$29,999,931

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2025-26 Tax Levy Breakdown

	2024-25	2025-26
Amherst		
Homestead	$19,645,969	$19,678,745
Non-Homestead	$27,410,209	$26,995,917
Total Amherst	$47,056,178	$46,674,662
Tonawanda		
Homestead	$5,283,071	$5,747,780
Non-Homestead	$1,928,823	$2,064,220
Total Tonawanda	$7,211,894	$7,812,000
Total Tax Levy	$54,268,072	$54,486,662

SWEET HOME CENTRAL SCHOOL DISTRICT

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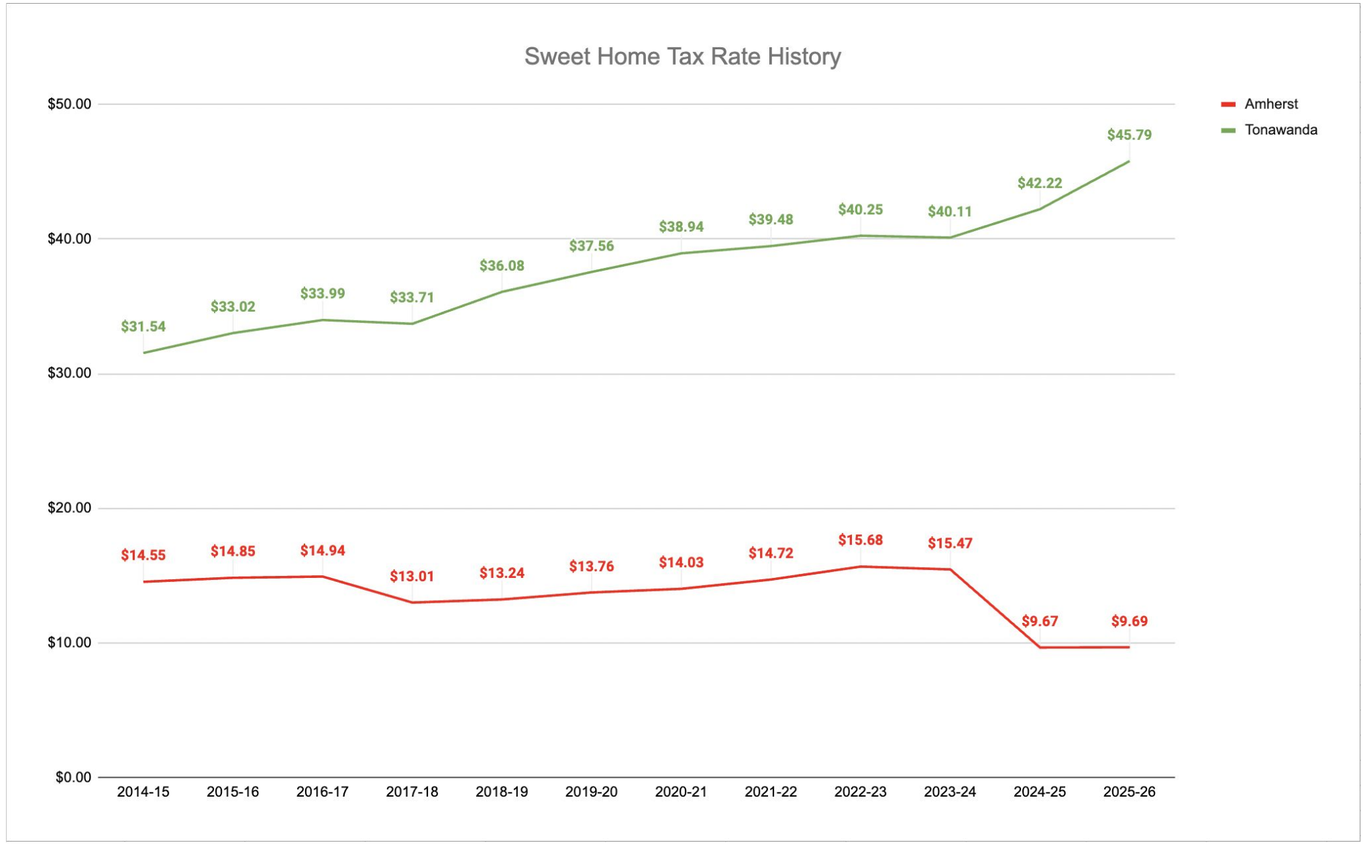
Sweet Home Tax Rate History



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Proposed Tax Rate Summary

Tax Rate to Nearest Cent	2024-25	Proposed 2025-26
Amherst Homestead	$9.67	$9.69
Amherst Non-Homestead	$14.95	$14.90
Tonawanda Homestead	$42.22	$45.79
Tonawanda Non-Homestead	$64.29	$69.23

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Questions from the Board

ANY QUESTIONS?

SWEET HOME CENTRAL SCHOOL DISTRICT

Capital Project Discussion

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Propositions

BASE PROP.

$55.2M
Conceptual Scope of Work

TAX NEUTRAL

Totals
Project Cost: **$55.2M**
Tax Impact: **-**
Levy Increase: **-**

PROP. OPT. A

$17.9M
General Renovations

+$28 (1.14%)

Totals
Project Cost: **$73.1**
Tax Impact: **$28**
Levy Increase: **1.14%**

PROP. OPT. B

$17.4M
Turf Fields & Tracks

+$36 (+1.47%)

Totals
Project Cost: **$72.6**
Tax Impact: **$36**
Levy Increase: **1.47%**

PROP. OPT. C

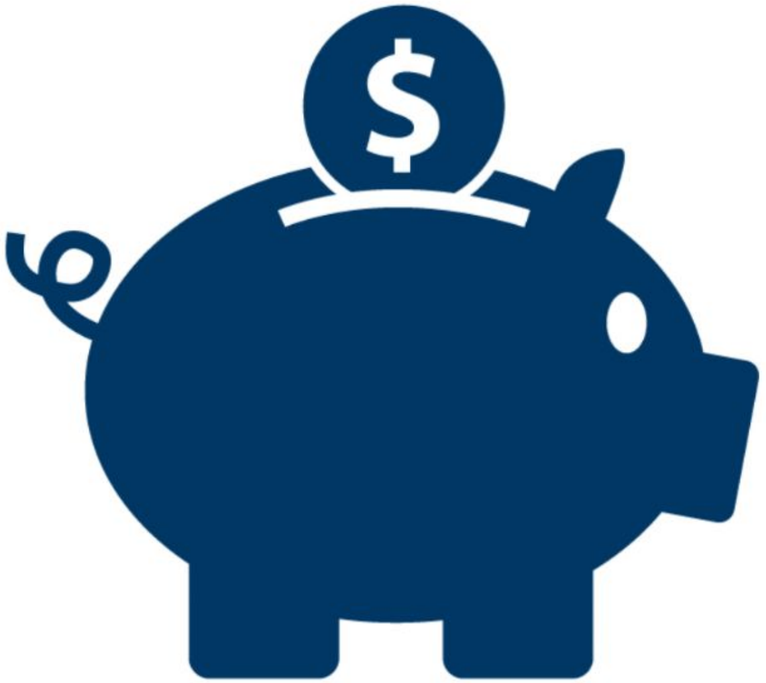
$35.3M
Combined

+$64 (+2.61%)

Totals
Project Cost: **$90.5**
Tax Impact: **$64**
Levy Increase: **2.61%**

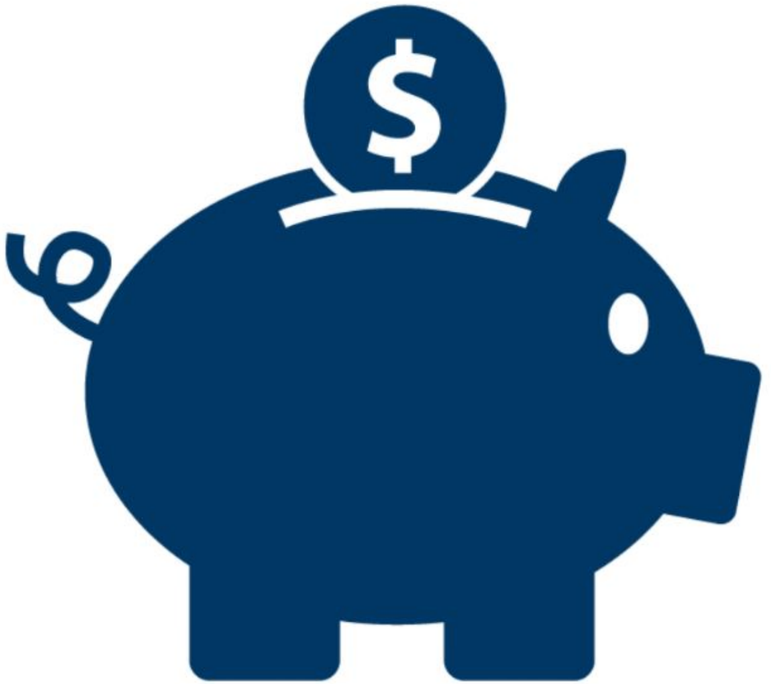
BASE PROPOSITION FINANCIALS

- $55,200,670 Total Costs
- 76% of scope anticipated to generate state aid at 66.5% Building Aid Ratio & 57% Transportation Aid Ratio
- No tax increase needed to support project
  - $3,000,000 Capital Reserves used to reduce local share
  - Replacing local share falling off from previous projects
  - Exploring grants and other funding sources for EV Infrastructure scope



PROPOSITION OPTION A FINANCIALS

- $17,916,526 Total Costs
- 84% of scope anticipated to generate state aid at 66.5% Building Aid Ratio
- No capital reserve funds contributed
- Would require a Tax Levy Increase to support the project



GLENDALE ELEMENTARY

Classroom Door & Hardware

Gym Upgrades

Classroom Renovation

Corridor Patching & Paint

MAPLEMERE ELEMENTARY

Door & Hardware Replacement

Gym Upgrades

Classroom Renovation

Corridor Improvement

HERITAGE HEIGHTS ELEM.

Corridor Patching & Paint

Gym Upgrades

Classroom Renovation

Multipurpose Area Renovation

WILLOW RIDGE ELEMENTARY

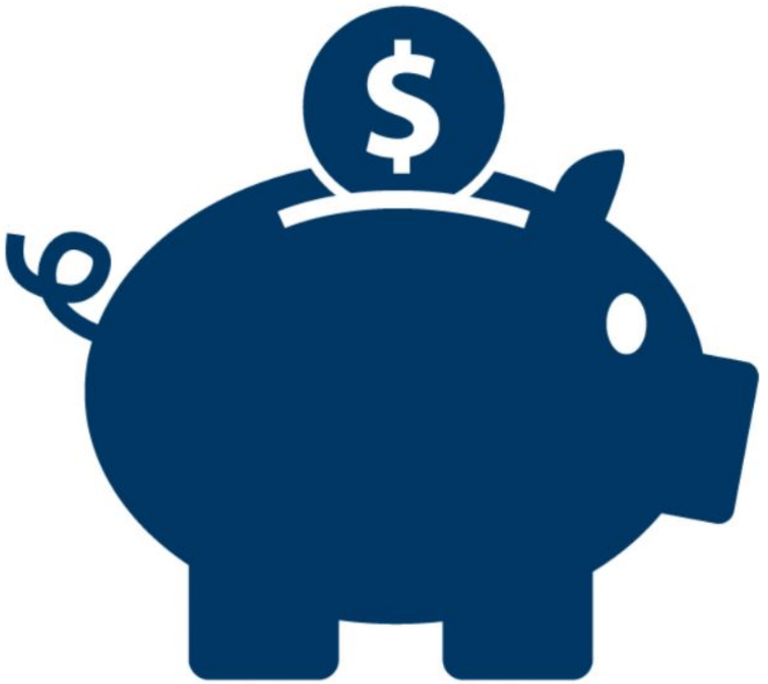
Classroom Renovation

Gym Updates

Corridor Improvements

PROPOSITION OPTION B FINANCIALS

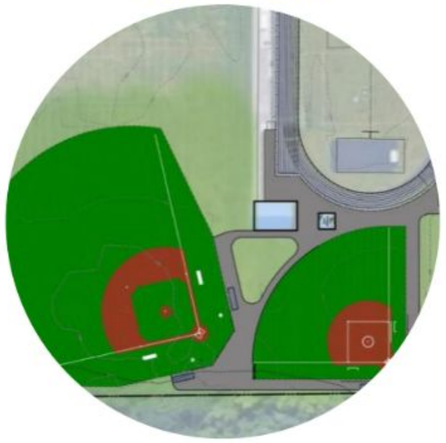
- $17,403,028 Total Costs
- 65% of scope anticipated to generate state aid at 66.5% Building Aid Ratio
- No capital reserve funds contributed
- Would require a Tax Levy Increase to support the project



HIGH SCHOOL

Track Resurfacing

Baseball & Softball Field Turf Field



Turf Field Carpet Replacement

HERITAGE HEIGHTS ELEM.

Track Replacement

Increase In After-School Busing

01
5 High School late buses @ 4:15pm
5 days per week
Starts October 2

02
4 Middle School buses @ 4:15pm
5 days per week
Starts October 2

03
8 Elementary buses
2 per elementary building
4 days per week
Starts October 2

04
3 Elementary Band & Orchestra buses
Monday, September 22

05
After school detention buses begin at HS & MS immediately
5 days per week

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After-School Transportation Update

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Code of Conduct Update

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Diversity, Equity, & Inclusion Committee

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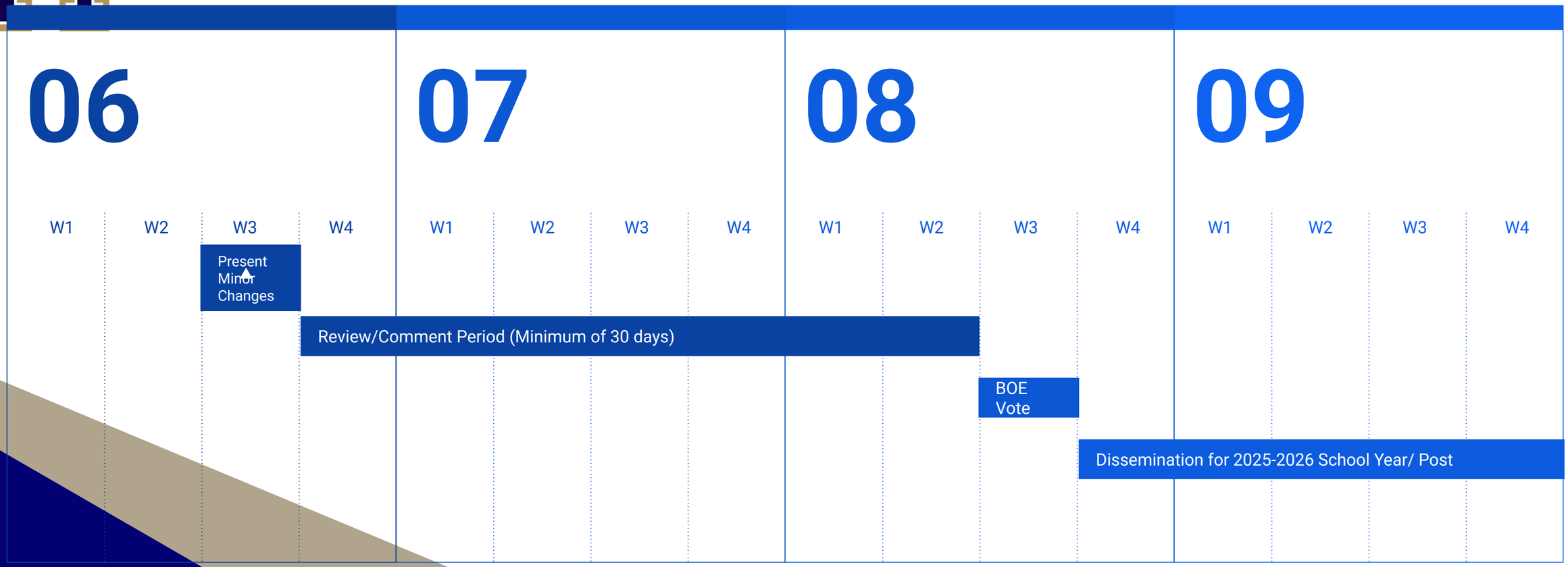

2025 - 2026
#WEARESWEETHOME

No comments from the public comment period.

Welcome Mr. Joe Lucenti

- New Interim Principal at Sweet Home High School.
- Long-time administrator at Canisius HS and Akron HS.
- 7th Interim Assignment
- We will begin a search for a permanent principal at the High School with a posting by the end of the week.
- All stakeholder groups will be involved in the process of finding a new leader at the HS.

Welcome Back!

Tuesday, September 2, 2025 — **First Day of School**

Student Instructional Day

High School	**7:19 a.m. - 2:05 p.m.**
Middle School	**7:40 a.m. - 2:24 p.m.**
Elementary Schools	**8:55 a.m. - 3:15 p.m.**

*Please see our Website and building correspondence home for all the details.

QUESTIONS?

CONTACT INFO

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sweethomeschools.org