SWEET HOME CENTRAL SCHOOL DISTRICT

Superintendent's Report

to the Board of Education

August 18, 2026

Every Student, One Community, Ready for the Future.

TONIGHT'S AGENDA

01 Tax Rates

02 Sweet Home Army JR Football and Cheer

03 E-Bike/E-Scooter Safety

04 Middle School Drop-off Map

05 Transportation Meeting Update

06 APD Active Shooter Training

07 Electronic Report Cards

08 Back-to-School Backpack Giveaway

09 Administrative Retreat

10 Board Meeting Themes

11 Elementary Class Section Size

SWEET HOME CENTRAL SCHOOL DISTRICT

2026-27 Tax Rates

to the Board of Education

Tuesday, August 17, 2026

Every Student, One Community, Ready for the Future.

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 2026-27: $56,283,605

- ★**Increase of $1,796,943**
- ★**Percentage Increase of 3.3%**
- ★**Falls within the New York State Tax Cap of 3.30% for Sweet Home CSD**

Tax Levy vs. Tax Rate

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

<u>Variables Affecting Tax Rate</u>:

- ★ **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 26-27: 90% (99% in 2025-26)**
  - ○ **Town of Tonawanda 26-27: 20% (21% in 2025-26)**

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:

- **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 & Amherst

- **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**

May 2026 Tax Rate Projections

Assumptions:

- **Assessed Values remain at 2025 levels**
- Amherst Equalization Rate remains at 99%
- Tonawanda Equalization Rate remains at 21%
- Rates based on going to the tax cap limit of $56,283,605 with buses - 3.30% Tax cap

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2025-26	2026-27	2025-26	2026-27
Equalization Rate	99.0%	99.0%	21.0%	21.0%
Assessed Value	$247,500	$247,500	$52,500	$52,500
Tax Rate	$9.69	$10.01	$45.79	$47.30
Calculated Tax Bill	$2,398	$2,477	$2,404	$2,483
Estimated Increase		$79		$79

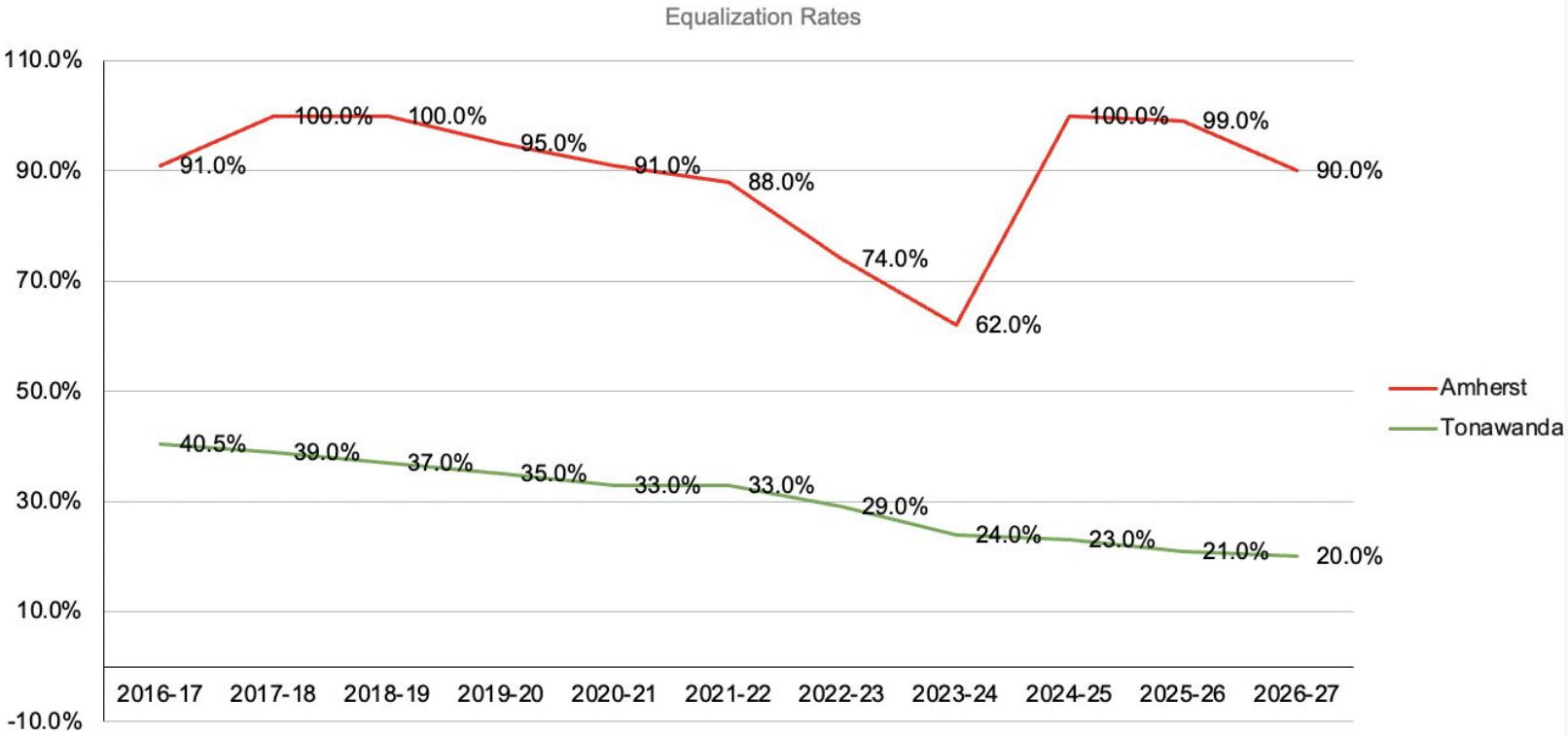
August 2026 Tax Rate Recommendation

Assumptions:

- **Assessed Values adjusted to 2026 values as supplied by County and Towns**
- Amherst Equalization Rate reduced from 99% to 90%
- Tonawanda Equalization Rate reduced from 21% to 20%
- Rates based on going to a balanced budget tax cap of $56,283,605

School Tax on an Average Assessed Value Home				
	Amherst		Tonawanda	
	2025-26	2026-27	2025-26	2026-27
Equalization Rate	99.0%	90.0%	21.0%	20.0%
Assessed Value	$247,500	$225,000	$52,500	$50,000
Tax Rate	$9.69	$10.15	$45.79	$45.72
Calculated Tax Bill	$2,398	$2,284	$2,404	$2,286
Estimated Increase		($114)		($118)

Equalization Rates



Equalization rate < 100: AMHERST & 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 20 means overall property in the town is assessed at 20% of market value**

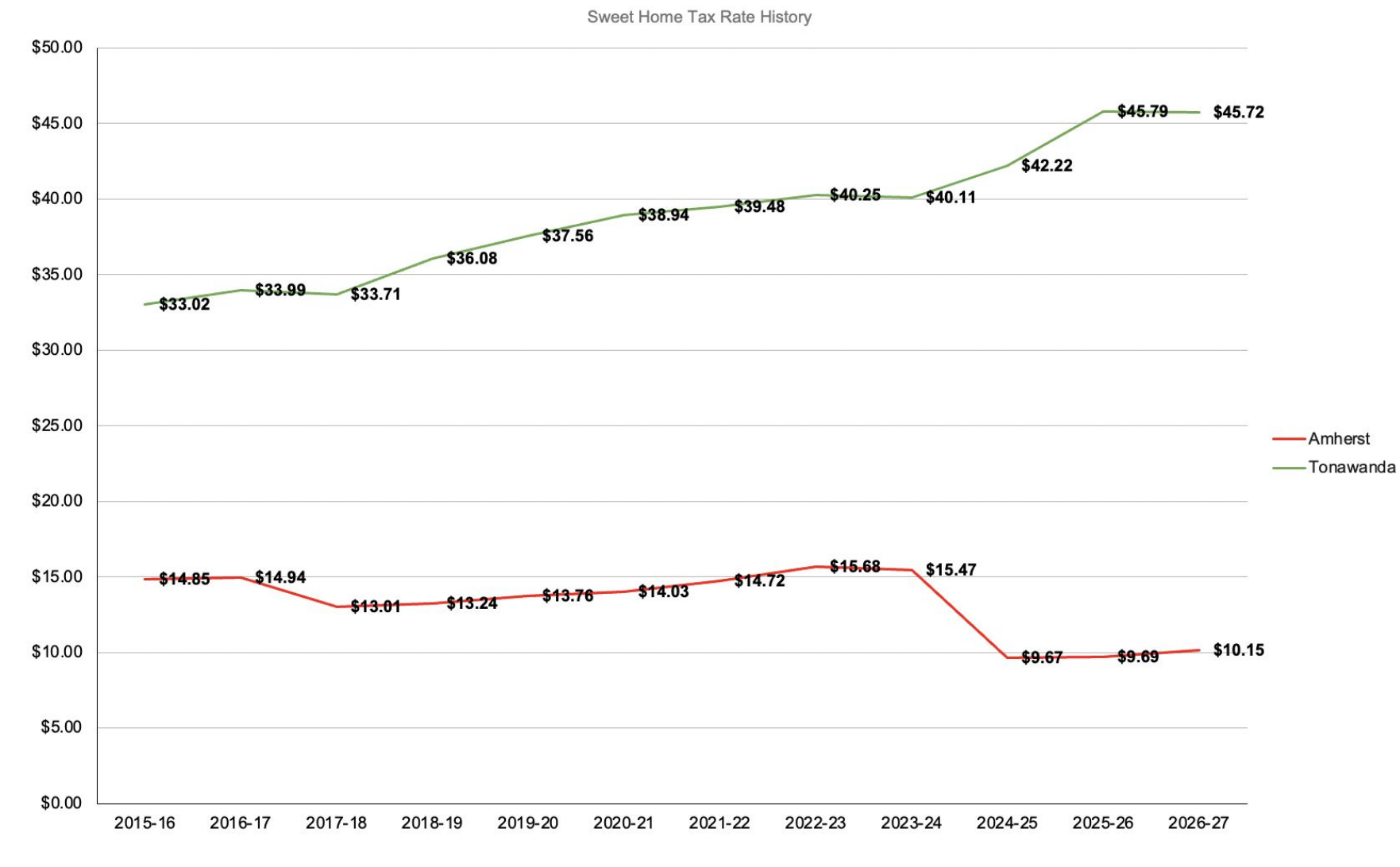
Taxable Assessed Values

	2025-26	Proposed 2026-27
Homestead - Tonawanda	$125,531,721	$125,841,655
Non-Homestead - Tonawanda	$29,817,666	$29,916,724
Homestead - Amherst	$2,031,258,795	$2,034,534,408
Non-Homestead - Amherst	$1,811,537,443	$1,814,739,874

2026-27 Tax Levy Breakdown

	2025-26	Proposed 2026-27
Amherst Homestead Non-Homestead	 $19,678,745 $26,995,917	 $20,646,639 $27,819,699
Total Amherst	$46,674,662	$48,466,338
Tonawanda Homestead Non-Homestead	 $5,747,780 $2,064,220	 $5,753,481 $2,063,786
Total Tonawanda	$7,812,000	$7,817,267
TOTAL TAX LEVY	$54,486,662	$56,283,605

Sweet Home Tax Rate History



Proposed Tax Rate Summary

Tax rate to Nearest Cent	2025-26	Proposed 2026-27
Amherst Homestead	$9.69	$10.15
Amherst Non-Homestead	$14.90	$15.58
Tonawanda Homestead	$45.79	$45.72
Tonawanda Non-Homestead	$69.23	$68.98

Questions & Discussion

Welcome JR Football

- Williamsville JR Football and Cheer rebranded as the Sweet Home Army JR Football and Cheer

- Sweet Home will be the home field

- More accessibility for our
- Sweet Home families





E-Bike/E-Scooter Safety

Per New York State, you must:

- Be 16 years or older
- Obey all traffic laws

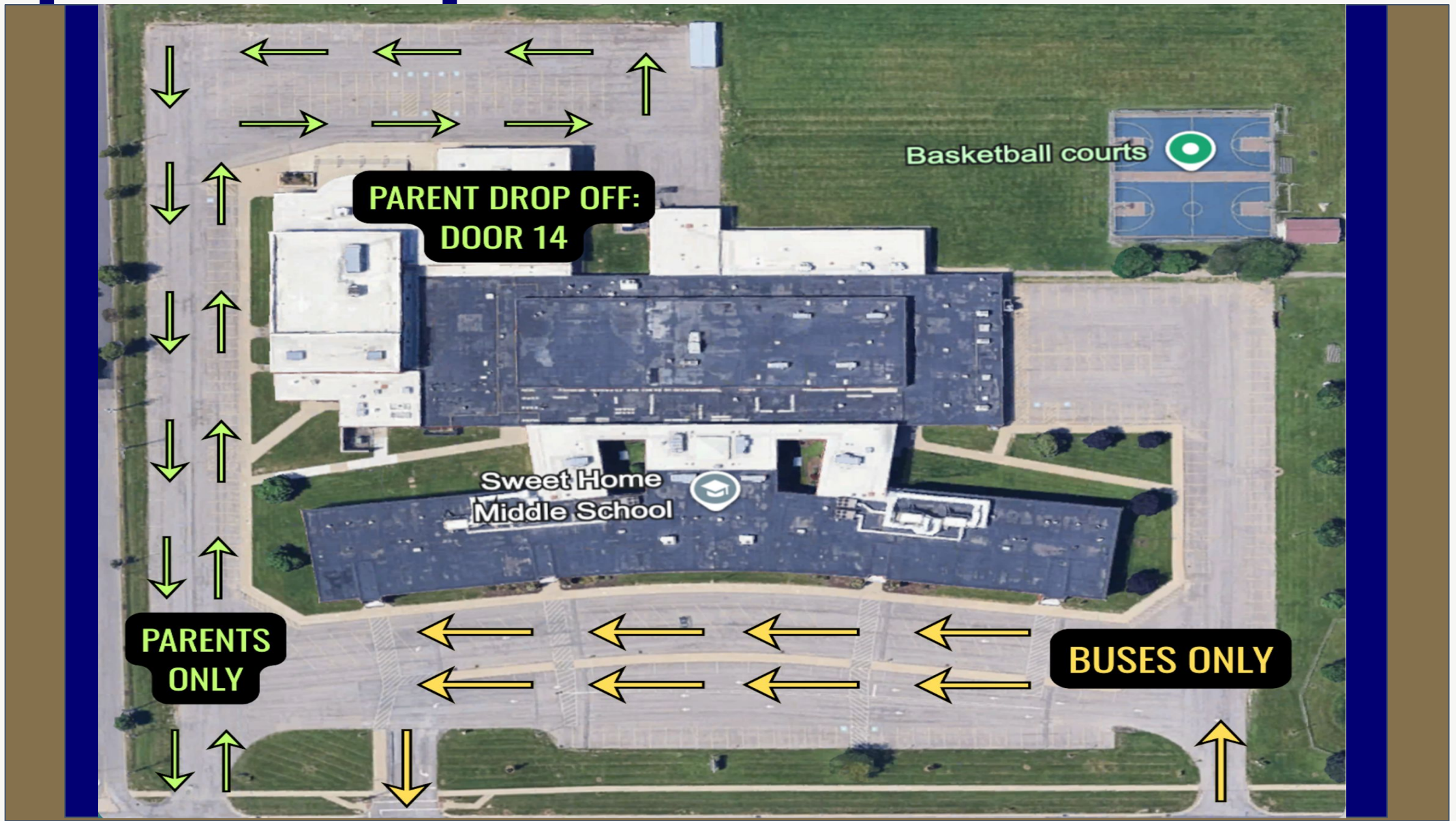
Failure to follow these rules:

- Revoked permission to ride on school grounds
- E-Bike/E-Scooter towed by APD

On Sweet Home CSD property, you must:

- Be 16 years or older
- Obey all traffic laws, and Sweet Home signs
- Wear a helmet
- Park in designated parking spots
- Register your E-Scooter/E-Bike with SH High School

Drop-off Map - Middle School



Transportation Meeting Update

Sweet Home CSD met with Superintendents, Business Officials, and Transportation Supervisor's from Amherst CSD, Ken-Ton UFSD, and Williamsville CSD to discuss:

- The current transportation situation for each district
- Regionalization and Route Efficiency, Hub, Transfers to reduce Out-of-District Runs
- Driver Shortage/Retention

APD Active Shooter Training

The Amherst Police Department will be conducting trainings in our buildings from 8/24 - 9/3.

You will see 30 police officers, fire department volunteers, several police and fire vehicles, and personal vehicles throughout the day.

Electronic Report Cards

District Office Proposal

Replace mailed paper report cards with electronic versions for grades 6-12.

Efficiency & Savings

This will save significant administrative time and material costs compared to traditional printing and physical mailing.

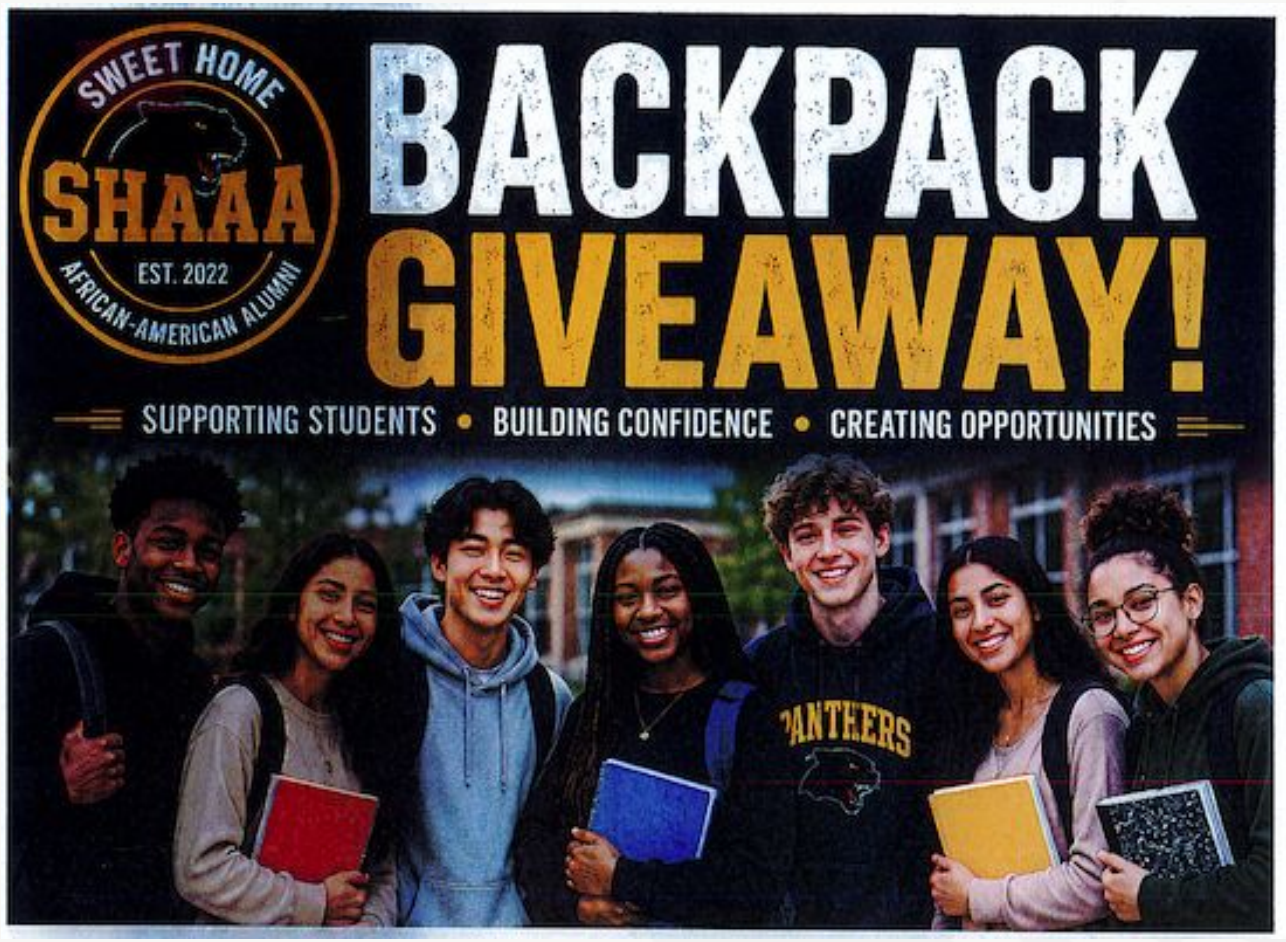
Real-Time Access

Parents already benefit from immediate, ongoing access to their child's grades directly through the PowerSchool portal.

Parent Engagement

This transition serves as an opportunity to encourage more parents to use PowerSchool in order to closely track their child's progress.

Back-to-School Backpack Giveaway





Administrative Retreat

EVERY STUDENT,

ONE COMMUNITY,

READY FOR THE FUTURE.

Board Meeting Themes

2026–2027 School Year

FALL SEMESTER

- SEP — **Sep 1** — Welcome Back to School; Family Support Center Update
- SEP — **Sep 15** — School Pride/Homecoming
- OCT — **Oct 6** — Board Recognition, Ex-officio Oath of Office
- OCT — **Oct 20** — PTA Night
- NOV — **Nov 17** — @ Maplemere Elementary
- DEC — **Dec 15** — Meet the Board Night
- JAN — **Jan 5** — Music and Art Night
- JAN — **Jan 19** — Fall Scholar Athlete Recognition

SPRING SEMESTER

- FEB — **Feb 23** — @ Heritage Heights Elementary
- MAR — **Mar 9** — @ Willow Ridge Elementary
- MAR — **Mar 23** — @ Middle School
- APR — **Apr 6** — @ Glendale Elementary
- APR — **Apr 20** — Winter Scholar Athlete Recognition
- MAY — **May 4** — Meet the Candidates Night
- JUN — **Jun 8** — Retirement Recognition & Tenure
- JUN — **Jun 15** — High School @ Norman Vergils; Teacher Award Recognition

Elementary Class Section Size

Willow Ridge

	ENROLLED	SECTION 1	SECTION 2	SECTION 3		EX. CLASS
2nd Grade	79	26	23	23		7

*Recommendation is to ADD a section of second grade at WR

Maplemere

	ENROLLED	SECTION 1	SECTION 2	SECTION 3	SECTION 4	EX. CLASS
5th Grade	103	25	24	25	24	4

*Recommendation is to hold and monitor as 5th grade is at the threshold

Heritage Heights

	ENROLLED	SECTION 1	SECTION 2	SECTION 3	
K	64	22	21	22	

*Recommendation is to hold and monitor as K is at the threshold

Questions & Discussion

Thank you to the Board of Education for your continued partnership.

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