

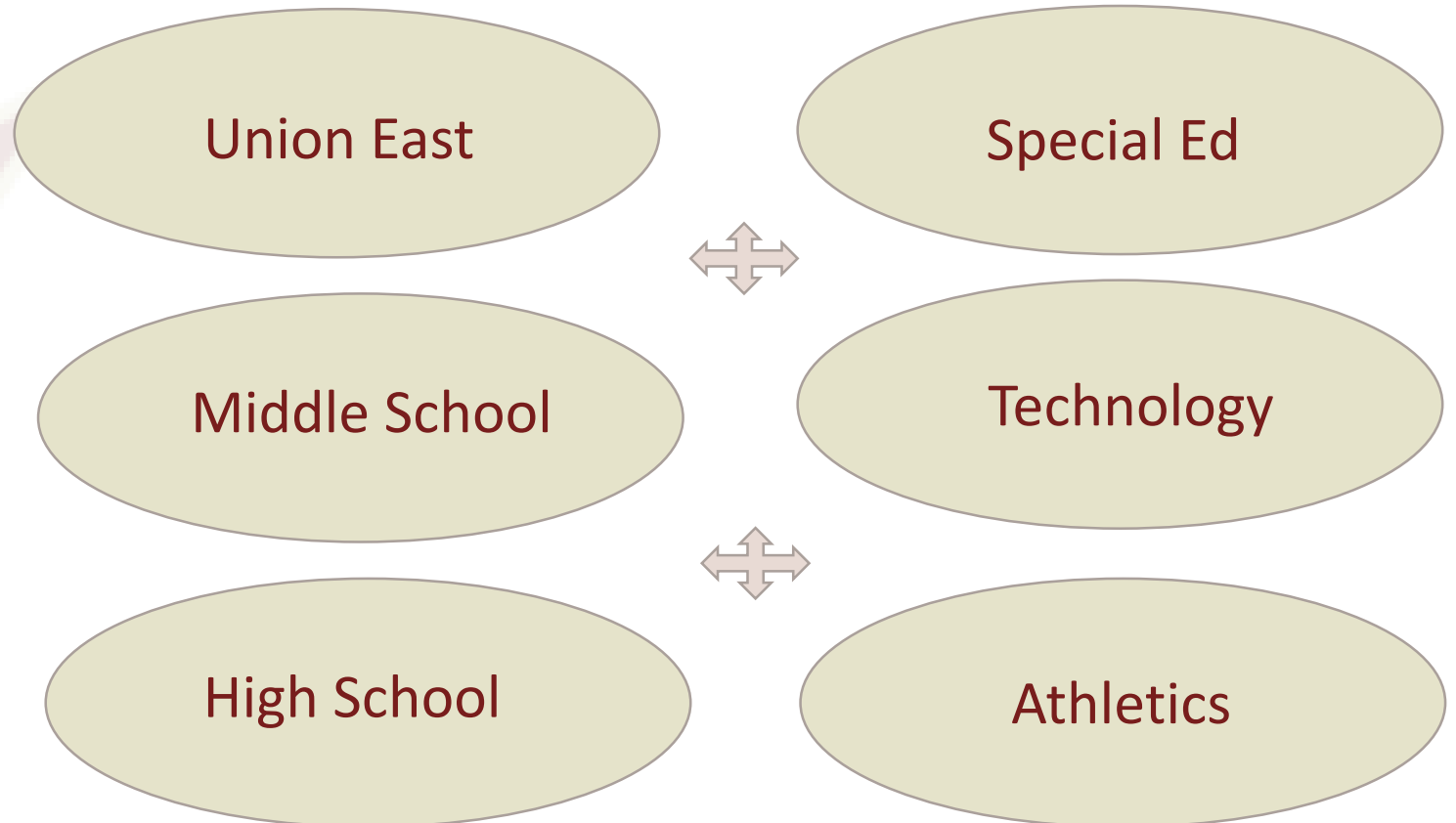
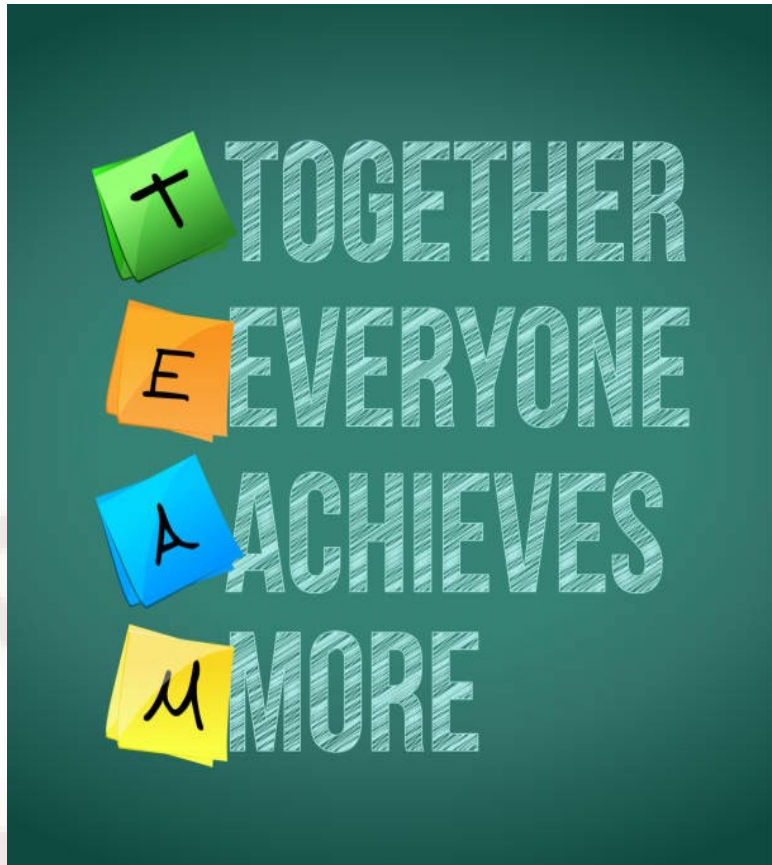
...Where Character, Curriculum, and Community Connect

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

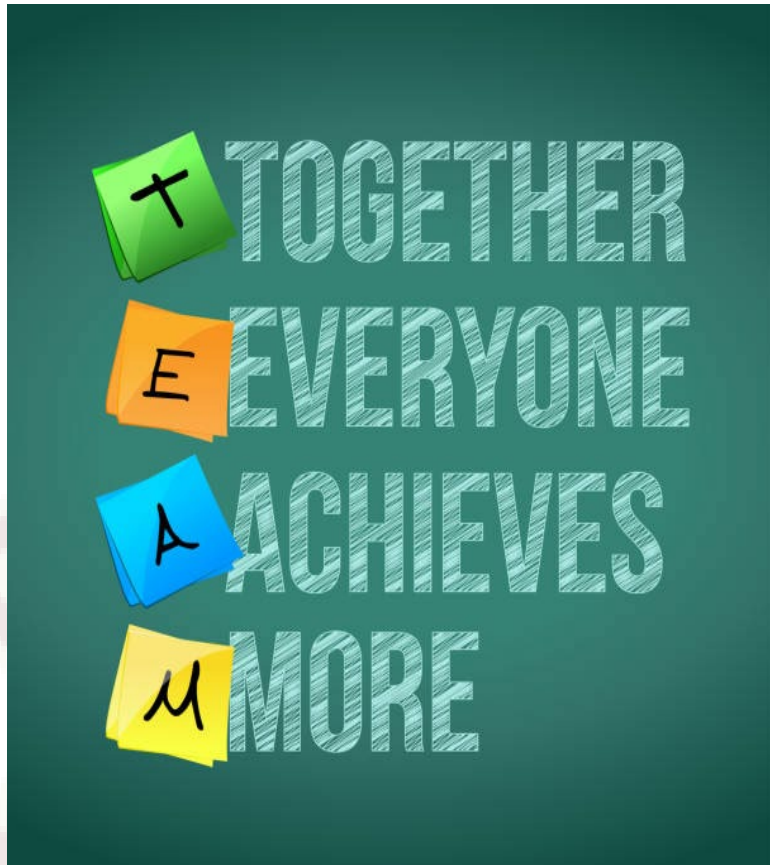
**Preliminary Budget Presentation
Board of Education Meeting
March 21, 2023**



PROCESS



PROCESS



Learning

Facilities

Cheektowaga
Central
School
District

BUDGET GOALS

- Student Success and Equity
 - Teacher / Student Ratio (especially K-4)
 - Staff / Student Ratio (relating to Special Education and ELL)
 - Relevant Programming for All
 - CTE availability for All
- Student / Staff Safety
 - Proper Staffing
 - Building Conditions and Updates
 - Preventative Measure Equipment in Buildings
 - Operational and Modern Equipment
- Competitive Employment
 - Living Wage
 - Employee Retention

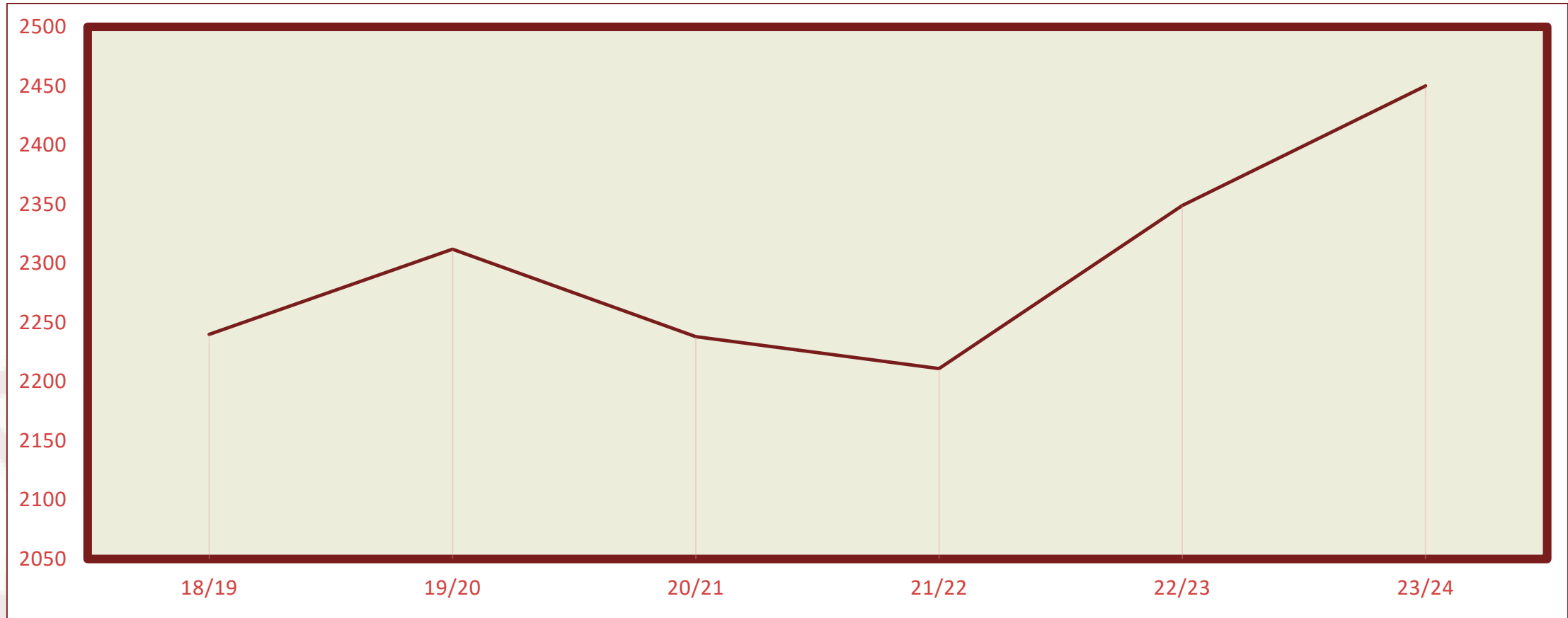


BUDGET GOALS

- **Organizational Efficiency**
 - Accountability of All Supervisors
 - Purchasing for the Future
 - Eliminating Antiqued System, with Modern Systems
- **Long Term Sustainability / Stability**
 - Understanding Tax Implications of the Community
 - Continuing the Work of Funding Reserve
 - Evaluate 3 Year Budget (Trends)

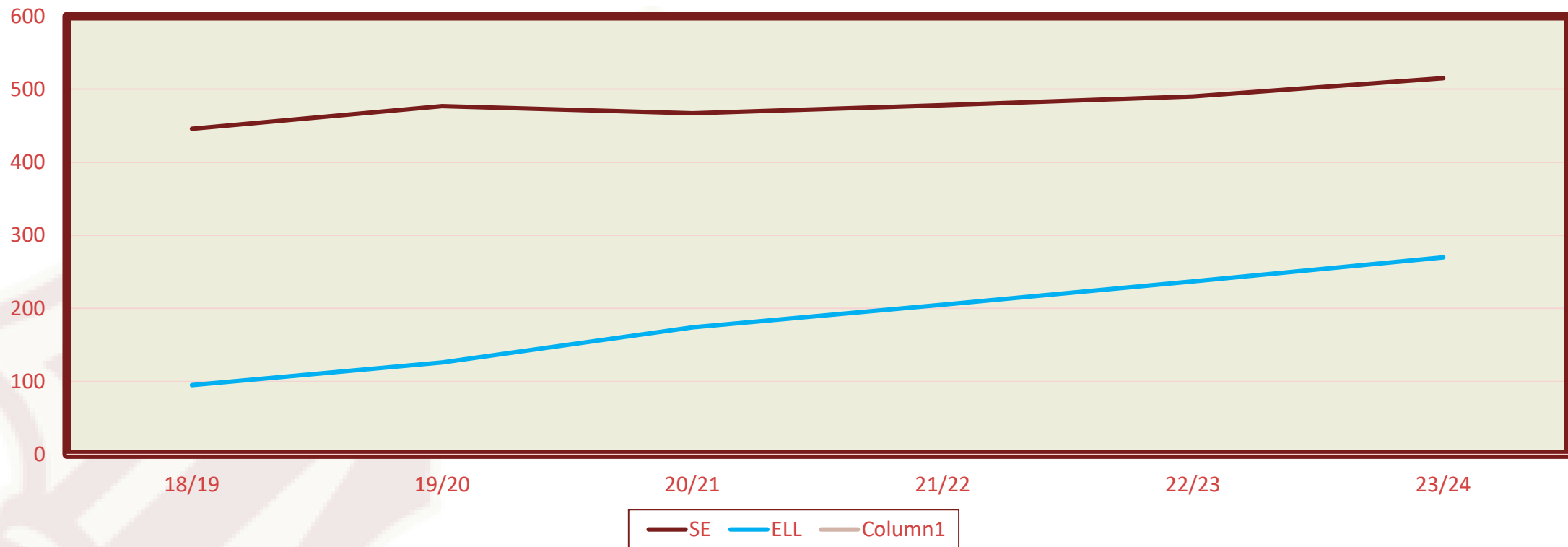


STUDENT ENROLLMENT 2018-2024



Special Ed. / ELL Enrollment 2018-2024:

Student Services



Increased Expenses 23/24:

(Guaranteed)

- Inflation of 8%
- Salaries
 - CCTA Negotiations
- Benefits
- Utilities – 30-40% increase
- Transportation

Increased Expenses 23/24: (Possibilities)

- Number of Staff (enrollment)
- Facilities Upkeep and Contractual Obligations (PHEC)
- Salaries
 - Wage Relation and Retention
 - Poaching is a Real Concern BUT.....
 - Job Titles/Duties for Hires

Instructional Needs/Wants 23/24:

High School

- ELL (1.0 FTE)
 - Change in demographics
- On-Line Alt Ed. (3.0)
 - Some of the cost off set by eliminating ASAP program and BOCES slots

Middle School

- ELL (1.0)
 - Change in demographics
- Math (2.0)
 - Teaming 7/8
 - Restoring from cuts
- TA (2.0)
 - Classroom Support (6-8)

Instructional Needs/Wants 23/24:

Union East

- Elementary(3.0 FTE)
 - Enrollment / Class Size
- Phys. Ed. (1.0 FTE)
 - Number of classrooms as it relates to special area service (art/music are good)

Athletics

- Supervision/Security
- \$10,000.00 General Equipment Increase
 - Restoring from cuts
- Athletic Trainer Contract
 - Do we look at our own employee moving forward?

Facilities Needs/Wants 23/24:

- PHEC Building Management (\$100,000)
- Dump Truck – replace year 2000 (\$70,000)
- Washer/Dryer - 2 sets (\$20,000)
- High School Pump (\$15,000)
- Complete Shade Project (\$80,000)
- Batting Cages (\$40,000)
- Outdoor Site Improvements (\$150,000)
- Indoor Site Improvements (\$100,000)



District Needs/Wants 23/24:

- Modern Electronic Sign (\$60,000)
- Update Student Furniture - PHASES
- Update Teacher Teaching Stations - PHASES

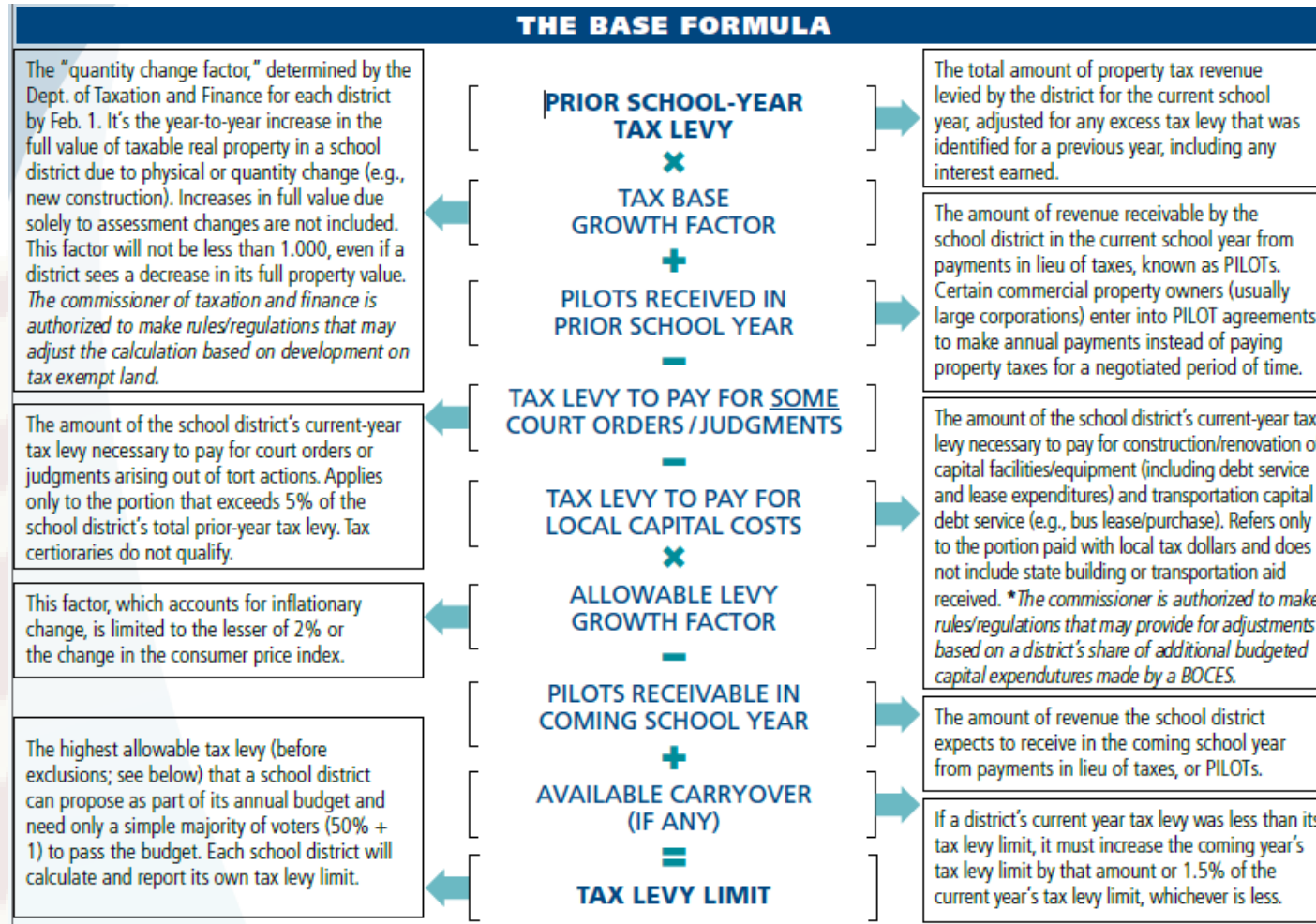


Tax Cap

New York's Tax Levy "Cap" Formula: *How does it add up?*

Although often referred to as a "2 percent tax cap," New York's tax levy "cap" law does not restrict any proposed tax levy increase to 2 percent. Pursuant to the law, each school district must follow an 8-step calculation, outlined below, to calculate its individual "tax levy limit." That limit then determines what level of voter support is required for budget approval.

Tax Cap



Tax Cap

EXCLUSIONS TO BE ADDED

The law excludes certain portions of a school district's tax levy from the calculation above. A district can add these exclusions (described below) to its tax levy limit, increasing the amount of taxes the district is allowed to levy while still needing only a simple majority of voters for budget approval.



TAX LEVY TO PAY FOR SOME PENSION CONTRIBUTION COSTS

Applies only when the employer contribution rates set by the statewide pension systems (TRS and ERS) increase by more than 2 percentage points from one year to the next. Even with this exclusion, most—if not all—pension costs must be funded within a school district's tax levy limit.



TAX LEVY TO PAY FOR SOME COURT ORDERS/JUDGMENTS

The amount of the school district's coming-year tax levy necessary to pay for court orders or judgments arising out of tort actions. Only the amount that exceeds 5% of the school district's prior-year total tax levy can be excluded from the tax levy limit. Tax certioraries cannot be excluded.



TAX LEVY TO PAY FOR SOME LOCAL CAPITAL COSTS

The amount of the school district's coming-year tax levy necessary to pay for construction/renovation of capital facilities or equipment (including debt service and lease expenditures) and transportation capital debt service. This exclusion refers only to the portion paid with local tax dollars (i.e., does not include state building or transportation aid received).*

Tax Cap

=

MAXIMUM ALLOWABLE TAX LEVY

The tax levy limit plus exclusions. This is the highest total tax levy that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (50% +1) is required.



Produced by the Capital Region BOCES Communications Service (<http://www.capitalregionboces.org>), in consultation with the Questar III BOCES State Aid and Financial Planning Service. Published January 2016.



Tax Cap



And don't forget, all of this
applies to a district's total
tax levy. Not the tax rate.
Not your tax bill.



Tax bills are also affected by
other factors that have
nothing to do with schools,
like property assessments.



Even if your district were
increasing its levy by exactly 2%,
you could see something entirely
different on your tax bill.

Tax Cap

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT Tax Levy Calculation March 21, 2023

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>CURRENT</u> <u>BUDGET</u> <u>YEAR</u> <u>2023-2024</u>	<u>ESTIMATED</u> <u>2024-2025</u>	<u>ESTIMATED</u> <u>2025-2026</u>
Tax Base Growth Factor	1.0168	1.0025	1.0005	1.0003	1.0007
Allowable Levy Growth Factor <small>(lesser of 2% or CPI)</small>	0.0123	0.0200	0.0200	0.0200	0.0200
Tax Levy Limit	25,590,797	26,278,036	26,624,348	26,574,515	27,128,797
Add Current Year Exemptions:					
2022 - 2023 Local Capital Levy Share	787,839	598,082	1,145,708	1,145,708	1,145,708
Tax Levy Threshold	\$ 26,378,636	\$ 26,876,118	\$ 27,770,056	\$ 27,720,223	\$ 28,274,505
Allowable Increase in Dollars	\$ 624,861	\$ 497,483	\$ 1,120,938	\$ 532,167	\$ 554,283
Allowable Increase in %	2.43%	1.89%	4.21%	1.96%	2.00%
2022 - 2023 PROPOSED LEVY	\$ 26,378,636	\$ 26,649,118	\$ 27,188,056	\$ 27,720,223	\$ 28,274,505
Actual Increase in Dollars	\$ 624,861	\$ 270,483	\$ 538,938	\$ 532,167	\$ 554,283
Actual Increase in %	2.43%	1.03%	2.02%	1.96%	2.00%
Difference between Allowable and Actual	\$0	(\$227,000)	(\$582,000)	\$0	\$0

Tax Cap of 2.02%
proposed for
2023/2024, utilizing
\$582,000 for capital
expenses

Calculation of the
Tax Cap 4.21 %
we are allowed
to use



Tax Levy

...Where Character, Curriculum, and Community Connect

Cheektowaga Central School District

Projected Property Tax Impact and analysis of **2.02%** Tax Levy Increase for 2023-2024

Using ex. house of Assessed Value = \$100,000

2023-2024						
Township	Estimated Tax Rate per 1,000	Tax	Estimated BASIC STAR Exemption	Estimated Tax Payment	Annual Increase	Monthly Increase
Cheektowaga	\$13.61	\$1,361	\$489	\$872	\$26	\$2.21

*** 2023-2024 rates are Estimates. Tax rates are not finalized until late August 2023 once the Town property assessments and equalization rates are finalized, the School District has no say in this process.*

At 2.02% Tax Cap

Cheektowaga Central School District

Projected Property Tax Impact and analysis of **4.21%** Tax Levy Increase for 2023-2024

Using ex. house of Assessed Value = \$100,000

2023-2024						
Township	Estimated Tax Rate per 1,000	Tax	Estimated BASIC STAR Exemption	Estimated Tax Payment	Annual Increase	Monthly Increase
Cheektowaga	\$13.90	\$1,390	\$489	\$901	\$56	\$4.64

*** 2023-2024 rates are Estimates. Tax rates are not finalized until late August 2023 once the Town property assessments and equalization rates are finalized, the School District has no say in this process.*

At 4.21% Tax Cap



Budget Analysis

TAX CAP 2018-2024

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
2.84%	3.08%	1.34%	2.50%	2.43%	1.03%	2.02%

Revenue

Cheektowaga Central School District Budget 2023/2024 Revenue			
Description	2023-2024 Proposed Budget	2022-2023 Actual Budget	Dollar Change
Real Property Taxes	\$24,688,056	\$24,049,118	\$638,938
Other Pmts in Lieu of Taxes	\$85,000	\$184,984	(\$99,984)
STAR Reimbursement	\$2,500,000	\$2,600,000	(\$100,000)
Nonprop. Tax Distrib. By Co.	\$2,000,000	\$2,530,000	(\$530,000)
Day School Tuit-Oth Dist. NYS	\$50,000	\$50,000	\$0
Interest and Earnings	\$10,000	\$4,300	\$5,700
Rental of Real Property, BOCES	\$512,000	\$501,776	\$10,224
Refund PY-BOCES Aided Srvc	\$145,000	\$149,535	(\$4,535)
Basic Formula Aid-Gen Aids	\$21,472,060	\$17,267,886	\$4,204,174
Excess Cost Aid	\$897,289	\$933,393	(\$36,104)
Lottery Aid	\$3,674,429	\$2,823,217	\$851,212
VLT Lottery Aid	\$732,566	\$562,861	\$169,705
Commercial Gaming Grant	\$128,854	\$99,004	\$29,850
BOCES Aid	\$1,581,280	\$1,466,887	\$114,393
Textbook Aid (Incl Txtbk/	\$145,567	\$142,713	\$2,854
Hardware Aid	\$32,752	\$31,364	\$1,388
Software Aid	\$31,728	\$31,518	\$210
Library A/V Loan Program	\$13,238	\$13,150	\$88
Other State Aid	\$0	\$119,621	(\$119,621)
Medic.Ass't-Sch Age-Sch Yr Pro	\$100,000	\$100,000	\$0
Total GENERAL FUND	\$58,799,819	\$53,661,327	\$5,138,492



3 Part Budget (NYSED Law)

- **Administrative**
 - Admin Salaries and Benefits
 - Legal
 - Insurance
- **Capital**
 - Maintenance Salaries and Benefits
 - Maintenance Supplies and Equipment
- **Program**
 - Teaching Staff Salaries and Benefits
 - School Supplies, Textbooks, Technology, Curriculum,
 - Athletics, Transportation

3 Part Budget

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

State Category (3-Part Budget) Report

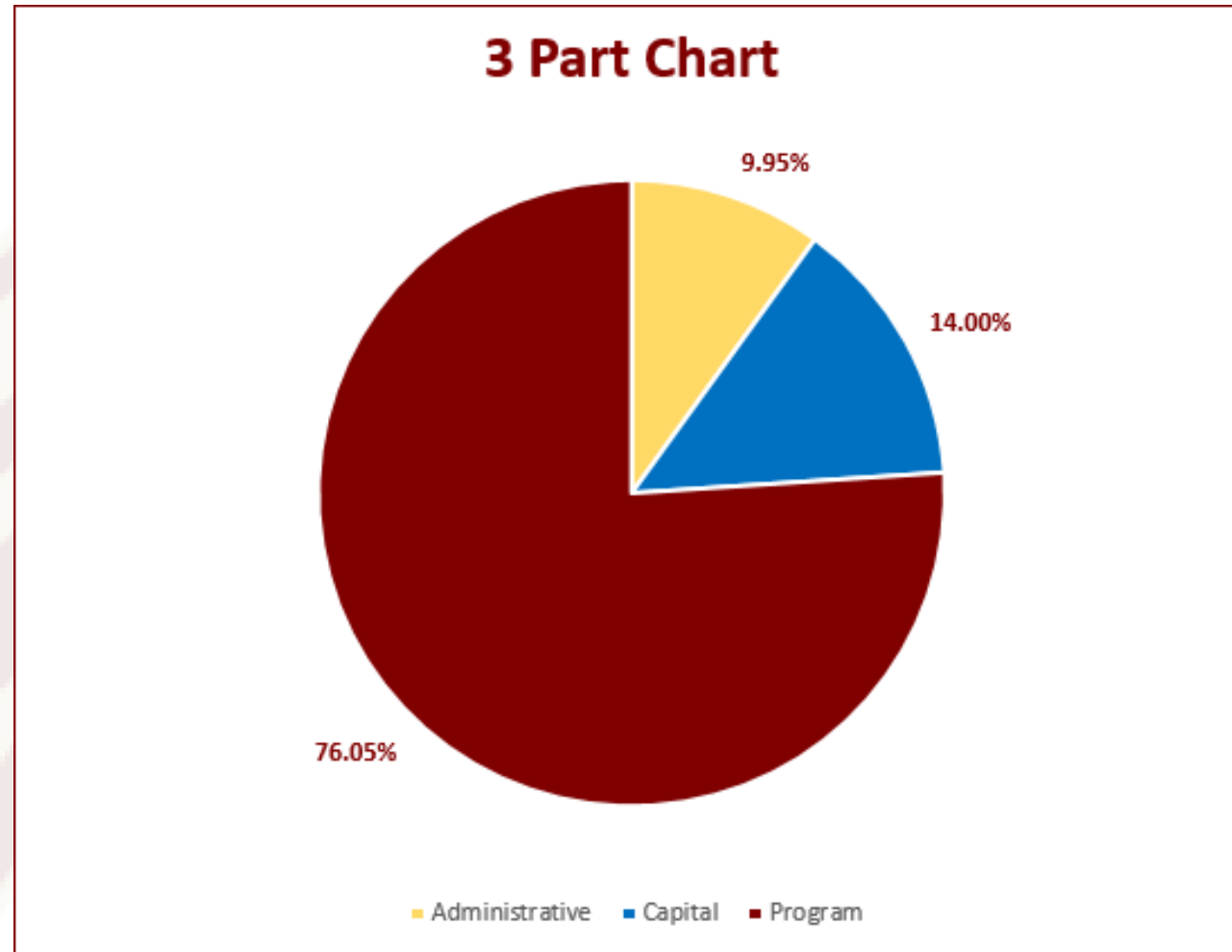
Fiscal Year: 2024

Budget Component Summary

	2023-2024 Proposed Budget	% of Budget	2022-2023 Adopted Budget	% of Budget
Administration	\$5,850,836	9.95%	\$5,151,468	9.60%
Capital	\$8,229,565	14.00%	\$7,087,977	13.21%
Program	\$44,719,418	76.05%	\$41,421,882	77.19%
	\$58,799,819	100.00%	\$53,661,327	100.00%



3 Part Budget



Administrative Expense

Cheektowaga Central School District Proposed Budget 2023/2024 State Category (3-Part Budget) Report			
State Function	Description	2023/2024 Proposed Budget	2022/2023 Adopted Budget
Administration			
1010	Board Of Education	\$34,500	\$29,500
1040	District Clerk	\$8,000	\$7,500
1060	District Meeting	\$5,000	\$5,000
1240	Chief School Administrator	\$291,400	\$285,000
1310	Business Administration	\$350,500	\$289,000
1320	Auditing	\$40,000	\$39,000
1325	Treasurer	\$81,500	\$63,500
1330	Tax Collector	\$7,500	\$5,000
1380	Fiscal Agent Fee	\$15,000	\$10,000
1420	Legal	\$175,000	\$158,000
1430	Personnel	\$248,000	\$87,000
1670	Central Printing & Mailing	\$80,000	\$65,000
1680	Central Data Processing	\$500,000	\$475,000
1910	General Liability Insurance	\$160,000	\$165,000
1920	School Association Dues	\$30,000	\$20,000
1950	Assessments on School Property	\$3,000	\$5,000
1981	BOCES Administrative Costs	\$236,000	\$216,000
1983	BOCES Capital Expenses	\$175,000	\$225,000
1989	Unemployment Insurance	\$15,000	\$18,000
2010	Curriculum Devel and Suprvsn	\$265,500	\$296,500
2020	Supervision-Regular School	\$1,781,500	\$1,428,000
2070	Inservice Training-Instruction	\$95,000	\$85,000
9000	Employee Benefits	\$1,253,436	\$1,174,468
Total Administration		\$5,850,836	\$5,151,468



Capital Expense

Cheektowaga Central School District Proposed Budget 2023/2024 State Category (3-Part Budget) Report			
State Function	Description	2023/2024 Proposed Budget	2022/2023 Adopted Budget
Capital			
1620	Operation of Plant	\$825,000	\$765,000
1621	Maintenance of Plant	\$2,276,540	\$1,895,500
1622	Security of Plant	\$110,000	\$25,000
1964	Refund on Real Property Taxes	\$50,000	\$100,000
9000	Employee Benefits	\$1,162,268	\$1,147,606
9711	Serial Bonds-School Construction	\$3,462,838	\$2,901,625
9713	Serial Bonds-EPC	\$92,919	\$92,919
9731	Bond Antic Notes-School Construction	\$0	\$50,327
9760	Tax Anticipation Notes	\$0	\$10,000
9950	Transfer to Capital Fund	\$250,000	\$100,000
Total Capital		\$8,229,565	\$7,087,977



Program Expense

Cheektowaga Central School District Proposed Budget 2023/2024 State Category (3-Part Budget) Report			
State Function	Description	2023/2024 Proposed Budget	2022/2023 Adopted Budget
Program			
2110	Teaching-Regular School	\$15,433,888	\$13,888,956
2250	Prg For Sdnts w/Disabilities	\$7,065,700	\$6,886,500
2280	Occupational Education(Grades 9-12)	\$800,000	\$935,000
2330	Teaching-Summer School	\$150,000	\$150,000
2610	School Library	\$238,000	\$266,500
2630	Computer Assisted Instruction	\$985,000	\$1,186,000
2810	Student Services	\$739,500	\$663,000
2815	Health Svcs	\$591,000	\$509,500
2820	Psychological Svcs	\$226,500	\$224,500
2825	Social Work Svcs	\$362,800	\$339,500
2850	Co-Curricular Activ	\$184,300	\$169,500
2855	Interscholastic Athletics	\$717,254	\$485,000
5510	District Transport Svcs	\$82,680	\$80,000
5540	Contract Transportation	\$8,080,500	\$7,350,000
9000	Employee Benefits	\$8,545,796	\$8,007,926
9089	Retirement Buyouts	\$436,500	\$200,000
9901	Transfer to Special Aid Fund	\$80,000	\$80,000
Total Program		\$44,719,418	\$41,421,882



Total Expense

Cheektowaga Central School District Proposed Budget 2023/2024 State Category (3-Part Budget) Report

	2023/2024 Proposed Budget	2022/2023 Adopted Budget	Dollar Change	Percent Change
Report Total	\$58,799,819	\$53,661,327	\$5,138,492	9.58%



Questions?

