

# Welcome to Cheektowaga Central School District

*...Where Character, Curriculum, and Community Connect*

**Board of Education Meeting**

**March 26, 2024**



*...Where Character, Curriculum, and Community Connect*

# CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

## Preliminary Budget Presentation 2024/2025



Cheektowaga Central School District





Cheektowaga Central School District

## **Our Vision:**

**Where Character, Curriculum, and Community Connect**

## **Our Mission:**

**Create a structured and engaging environment  
that fosters positive relationships and  
the well-being of ALL  
in reaching their full potential.**

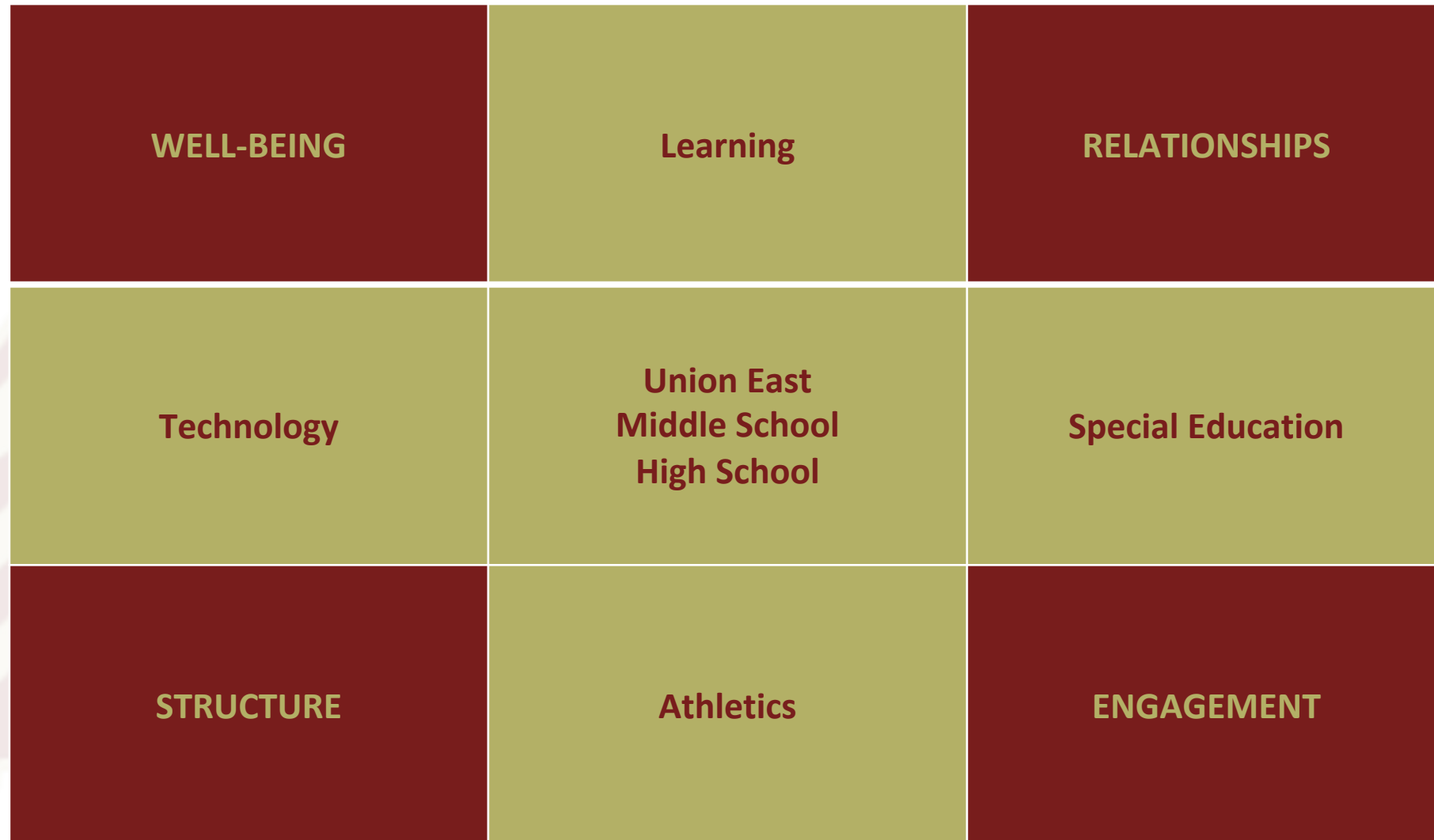
# **3-5 Year Plan**

Cheektowaga Central School District



*...Where Character, Curriculum, and Community Connect*

# The TEAM Process





# **BUDGET GOALS**

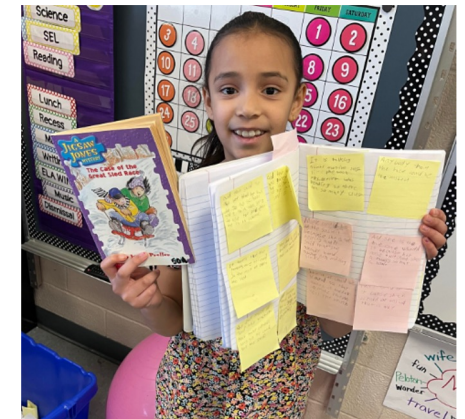
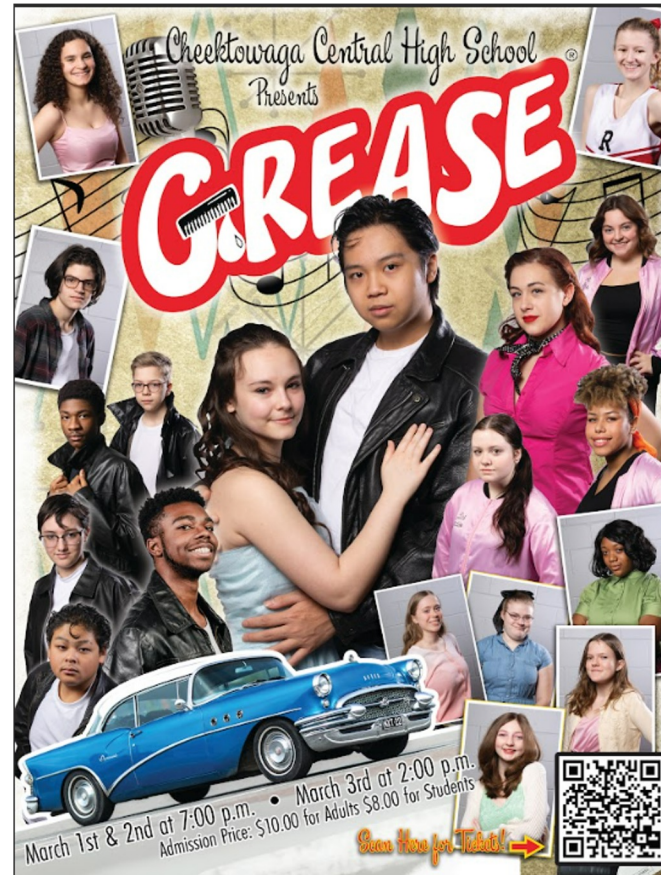
- **Student Success and Equity**
  - Teacher / Student Ratio (especially K-4)
  - Related Services Providers
  - Special Needs Programs
  - ELL Programing
  - CTE availability for All
- **Student / Staff Safety**
  - Adequate Classroom Space
  - Building Conditions and Updates
  - Preventative Measure Equipment in Buildings
  - Operational and Modern Equipment
- **Competitive Employment**
  - Starting Salaries
  - Employee Retention



...Where Character, Curriculum, and Community Connect

# BUDGET GOALS

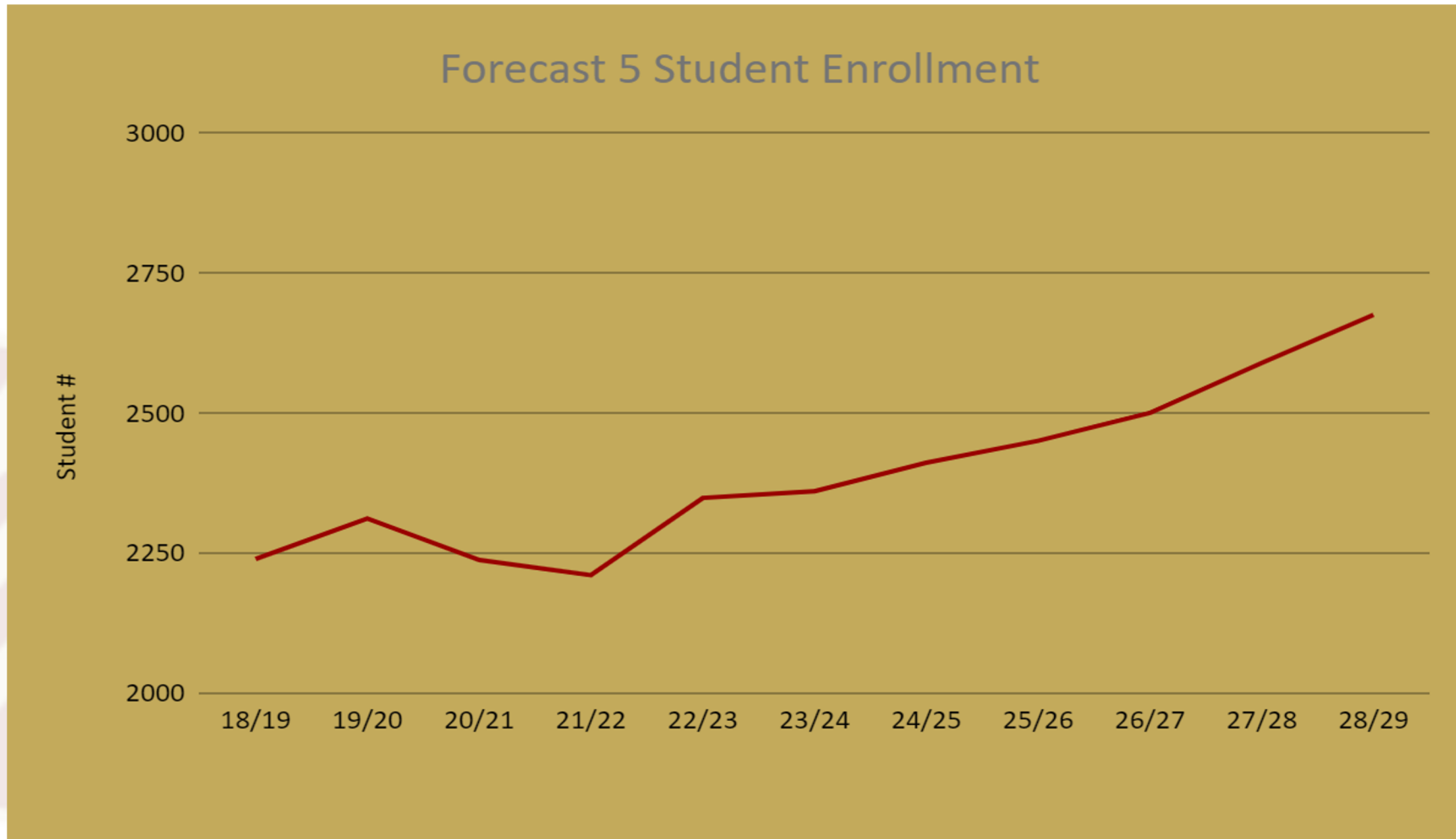
- Organizational Efficiency
  - Accountability of All Supervisors
  - Utilization of TOSA's
  - Succession/Replacement Plans
  - Updating Systems
- Long Term Sustainability / Stability
  - Understanding Tax Implications of the Community
  - Continuing the Work of Funding Reserve



Cheektowaga Central School District

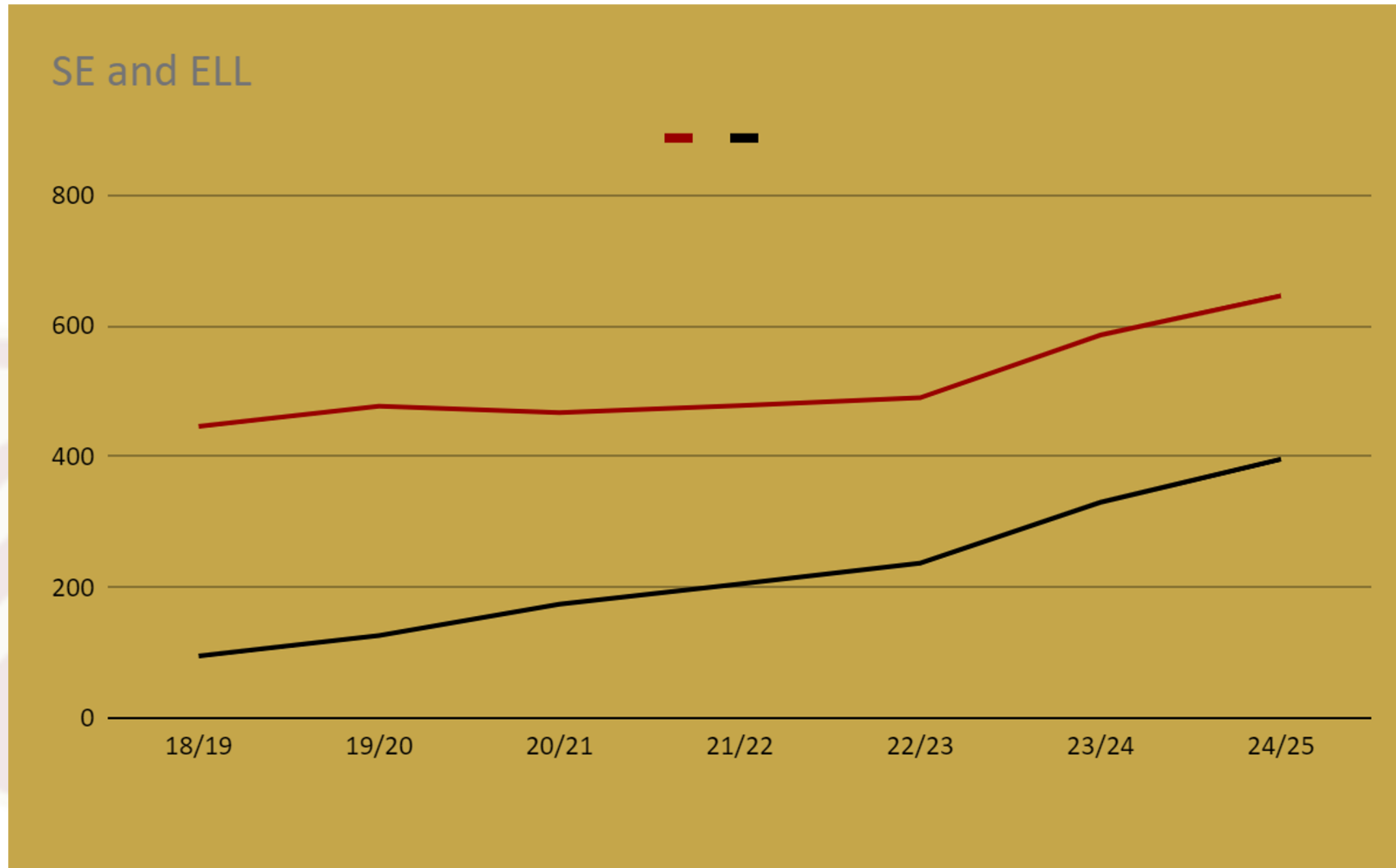


# STUDENT ENROLLMENT 2018-2029





# Special Ed. / ELL Enrollment 2018-2024:





# Increased Expenses 24/25: (Guaranteed)

- Inflation of 5.7%
- Salaries
  - CCTA Contract Ratification
  - ASU Contract Negotiations
  - Non-Represented Negotiations (CO and Confidentials)
- Benefits-Up to 10% Increase
- Utilities – Up to 25% Increase
- Transportation-CPI Calculation in May



# **Increased Expenses 24/25:**

**(Possibilities)**

- Number of Staff (enrollment)
- Mobile Classrooms
- Facilities Upkeep and Contractual Obligations (PHEC)

# Instructional Needs/Wants 24/25:

## District

- Related Service Providers (2.0)

## Middle School

- Science (Biology) (1.0)  
Teaming Purposes



# Instructional Needs/Wants 24/25:

## Union East

- Elementary (1.0 FTE)

## Athletics

- Uniforms-Change over to Chargers





# Facilities Needs/Wants 24/25:

- PHEC Building Management (\$80,000)
- High School Pool Pump (\$15,000)
- Batting Cages (\$40,000)
- Outdoor Site Improvements (\$100,000)
  - Tree Removal
  - Striping Parking Lot
- Indoor Site Improvements (\$100,000)
  - Updated Faculty Bathrooms
  - Storage Underneath the Stairwells
  - Auditorium Hallway Update



# Facilities Needs/Wants 24/25:

- Modern Electronic Sign (\$70,000)
- Update Student Furniture - Phase 2 of 5
- Update Teacher Teaching Desks - Phase 2 of 3



# District Mandates 24/25:

- Full Replacement Warrior Logo and Signage District-Wide with Charger Logo and Signage (\$300,000)
- Turf Replacement of Warrior Logo and Name with Charger Logo and Name (\$150,000)  
Hoping State regulations allow for future date



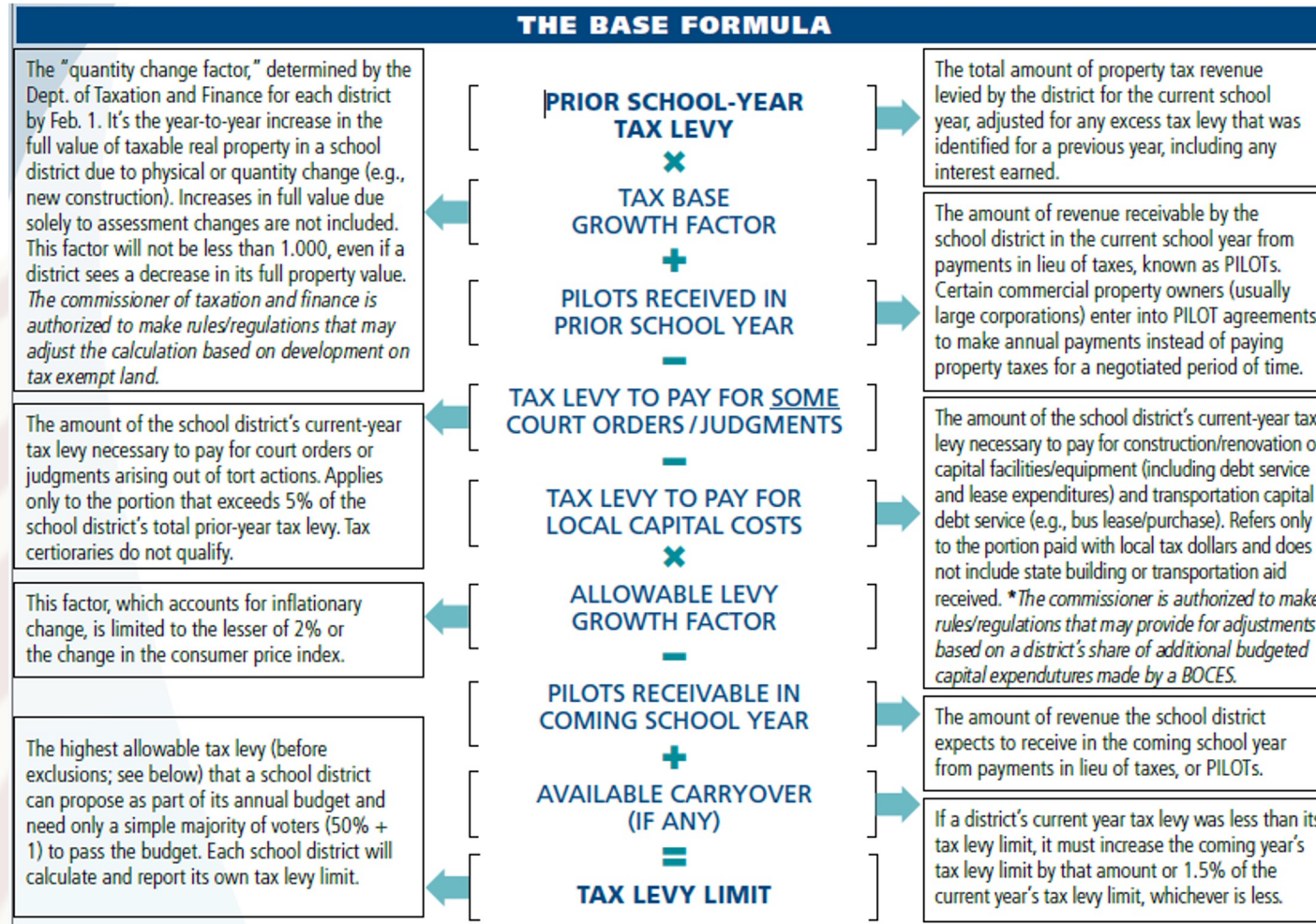
# Tax Cap

## **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.

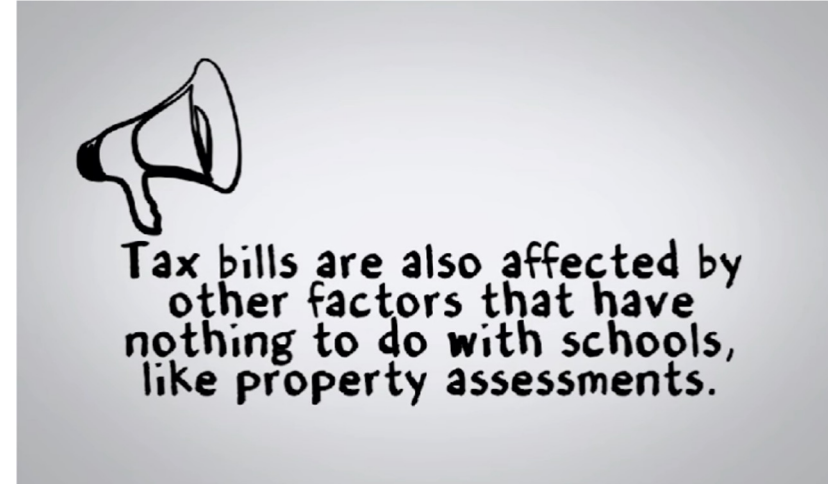
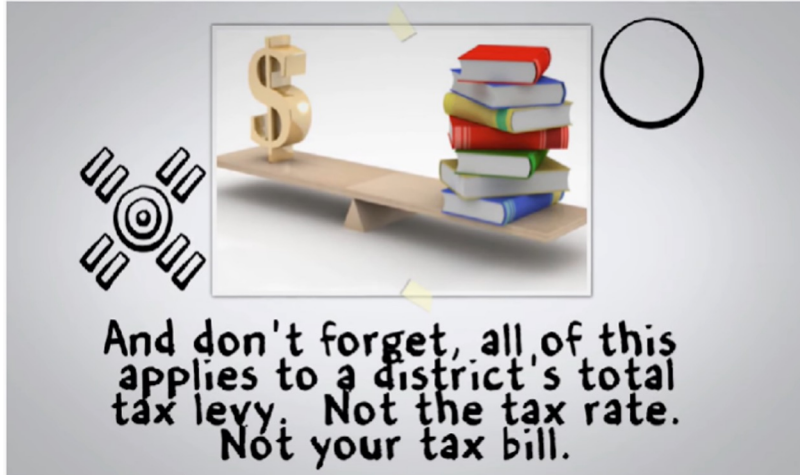


Produced by the Capital Region BOCES Communications Service (<http://www.capitalregionboces.org>), in consultation with the Questar III BOCES State Aid and Financial Planning Service. Published January 2016.





# Tax Cap





# Tax Cap

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT BUDGET YEAR 2024-2025	ESTIMATED 2025-2026	ESTIMATED 2026-2027
Tax Base Growth Factor	1.0168	1.0025	1.0005	1.0000	1.0000	1.0000
Allowable Levy Growth Factor (lesser of 2% or CPI)	0.0123	0.0200	0.0200	0.0200	0.0200	0.0200
<b>Tax Levy Limit</b>	<b>25,590,797</b>	<b>26,278,036</b>	<b>26,855,889</b>	<b>27,396,008</b>	<b>27,951,491</b>	<b>28,805,240</b>
<b>Add Current Year Exemptions:</b>						
ERS contribution <b>increase</b> greater than 2%				4,473		
Local Capital Levy Share	787,839	1,011,082	1,145,708	621,895	621,895	621,895
<b>Tax Levy Threshold</b>	<b>\$ 26,378,636</b>	<b>\$ 27,289,118</b>	<b>\$ 28,001,597</b>	<b>\$ 28,022,376</b>	<b>\$ 28,573,386</b>	<b>\$ 29,427,135</b>
Allowable Increase in Dollars	\$ 624,861	\$ 910,483	\$ 1,352,479	\$ 835,779	\$ 837,010	\$ 853,750
Allowable Increase in %	2.43%	3.45%	5.08%	3.07%	3.02%	2.99%
<b>2024 - 2025 PROPOSED LEVY</b>	<b>\$ 26,378,636</b>	<b>\$ 26,649,118</b>	<b>\$ 27,186,597</b>	<b>\$ 27,736,376</b>	<b>\$ 28,573,386</b>	<b>\$ 29,427,135</b>
Actual Increase in Dollars	\$ 624,861	\$ 270,483	\$ 537,479	\$ 549,779	\$ 837,010	\$ 853,750
Actual Increase in %	2.43%	1.03%	2.02%	2.02%	3.02%	2.99%
<b>Difference between Allowable and Actual</b>	<b>\$0</b>	<b>(\$640,000)</b>	<b>(\$815,000)</b>	<b>(\$286,000)</b>	<b>\$0</b>	<b>\$0</b>

Tax Cap of 2.02% proposed for 2024/2025, utilizing district funds for \$286,000 for capital expenses

Calculation of the Tax Cap = 3.07 % 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 2024-2025

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

2024-2025 - ESTIMATED						
Township	Estimated Tax Rate per 1,000	Tax	Estimated BASIC STAR Exemption	Estimated Tax Payment	Annual Increase	Monthly Increase
Cheektowaga	\$14.03	\$1,403	\$458	\$945	\$27	\$2.28
** 2024-2025 rates are <u>Estimates</u> . Tax rates are not finalized until late August once the Town property assessments and equalization rates are finalized, <b>the School District has no say in this process.</b>						

At 2.02% Tax Cap

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Cheektowaga	\$14.17	\$1,417	\$458	\$959	\$42	\$3.48
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At 3.07% Tax Cap



# Budget Analysis

## TAX CAP 2018-2025

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
2.84%	3.08%	1.34%	2.50%	2.43%	1.03%	2.02%	2.02%



**CHEEKTOWAGA CENTRAL SCHOOL DISTRICT**  
**Proposed Budget 2024/2025**  
**Revenue**

<b>Description</b>	<b>2024-2025 Proposed Revenue</b>	<b>2023-2024 Revised Revenue Estimate</b>	<b>Dollar Change</b>
Real Property Taxes	25,236,376.00	24,688,056.00	548,320.00
Other Pmts in Lieu of Taxes	85,000.00	85,000.00	0.00
STAR Reimbursement	2,500,000.00	2,500,000.00	0.00
Nonprop. Tax Distrib. By Co.	1,000,000.00	2,000,000.00	(1,000,000.00)
Day School Tuit-Oth Dist. NYS	0	50,000.00	(50,000.00)
Interest and Earnings	10,000.00	10,000.00	0.00
Rental of Real Property, BOCES	500,000.00	512,000.00	(12,000.00)
Basic Formula Aid-Gen Aids (Ex	22,000,000.00	21,472,060.00	527,940.00
Excess Cost Aid	1,000,000.00	897,289.00	102,711.00
Lottery Aid	7,000,000.00	3,674,429.00	3,325,571.00
VLT Lottery Aid	1,200,000.00	1,006,420.00	193,580.00
BOCES Aid (Sect 3609a Ed Law)	1,600,000.00	1,581,280.00	18,720.00
Textbook Aid (Incl Txtbk/	150,000.00	145,567.00	4,433.00
Hardware Aid	33,000.00	32,752.00	248.00
Software Aid	33,000.00	31,728.00	1,272.00
Library A/V Loan Program	13,000.00	13,238.00	(238.00)
Medic.Ass't-Sch Age-Sch Yr Pro	50,000.00	100,000.00	(50,000.00)
<b>Total GENERAL FUND</b>	<b>62,410,376.00</b>	<b>58,799,819.00</b>	<b>3,610,557.00</b>





# **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

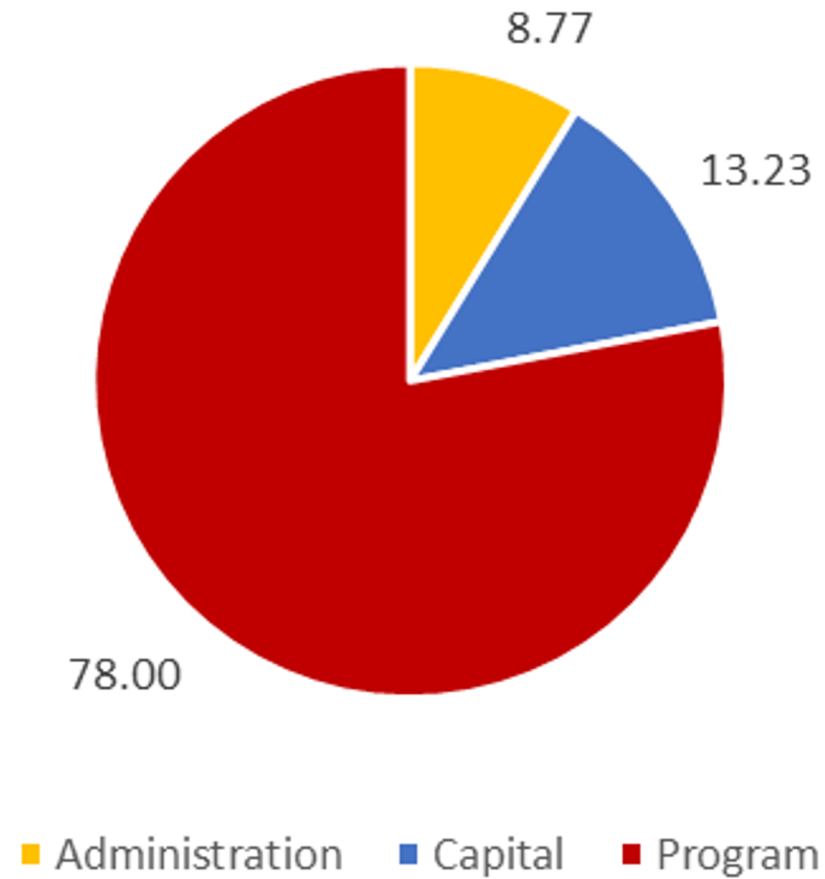


## 3 Part Budget

<b>Budget Component Summary State Category (3-Part Budget) Report</b>				
	<b>2024/2025 Proposed Budget</b>	<b>% of Budget</b>	<b>2023/2024 Adopted Budget</b>	<b>% of Budget</b>
<b>Administration</b>	5,476,489	8.77	5,360,988	9.12
<b>Capital</b>	8,255,695	13.23	7,885,740	13.41
<b>Program</b>	48,678,192	78.00	45,553,091	77.47
	<b>62,410,376</b>	<b>100.00</b>	<b>58,799,819</b>	<b>100.00</b>



## 3 Part Budget



**CHEEKTOWAGA CENTRAL SCHOOL DISTRICT**  
**Proposed Budget 2024/2025**

<b>2024-2025 Proposed Budget</b>	<b>2023-2024 Adopted Budget</b>	<b>% Change</b>
<b>\$62,410,376</b>	<b>\$58,799,819</b>	<b>6.14%</b>



# Questions?



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