

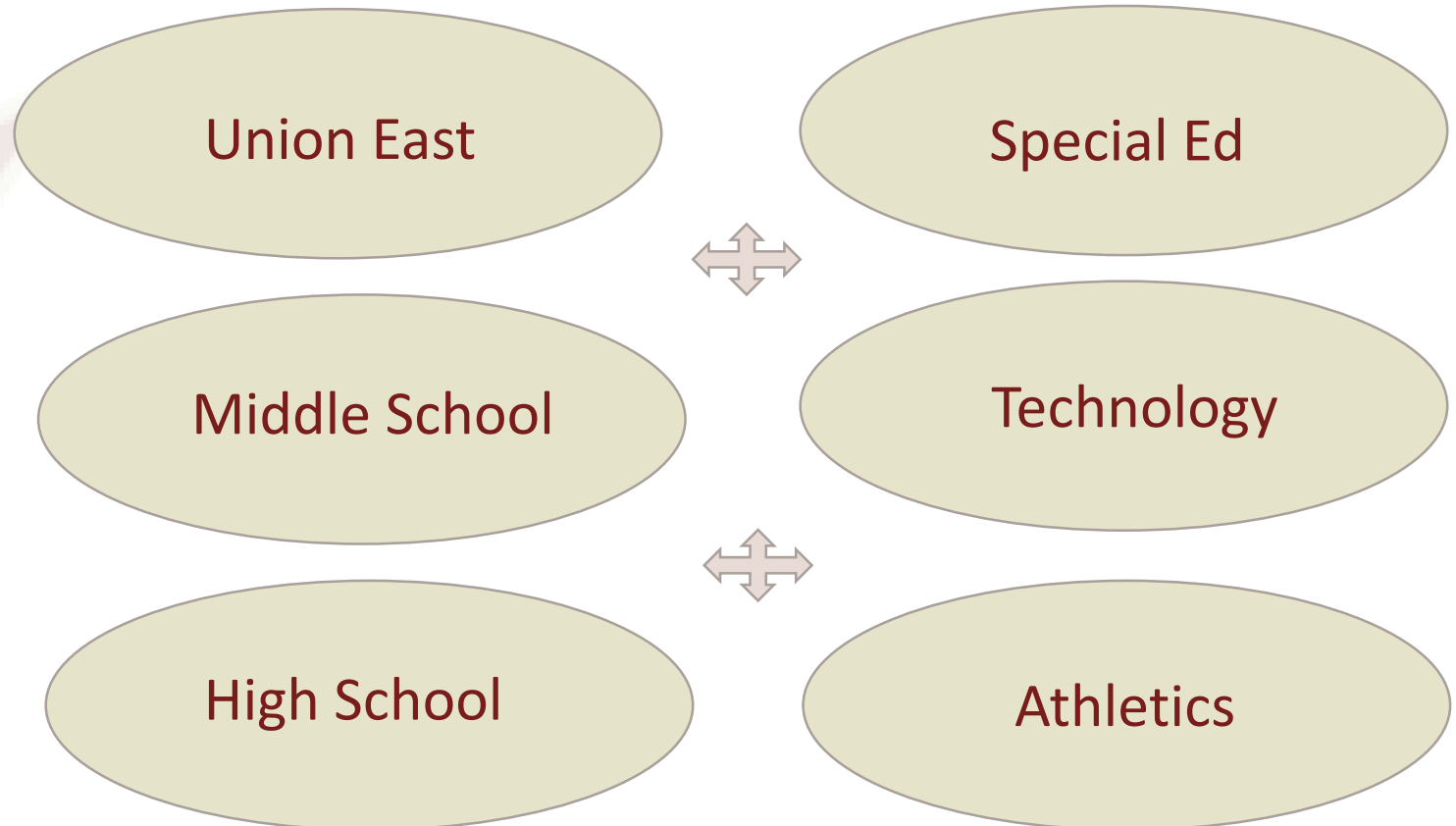
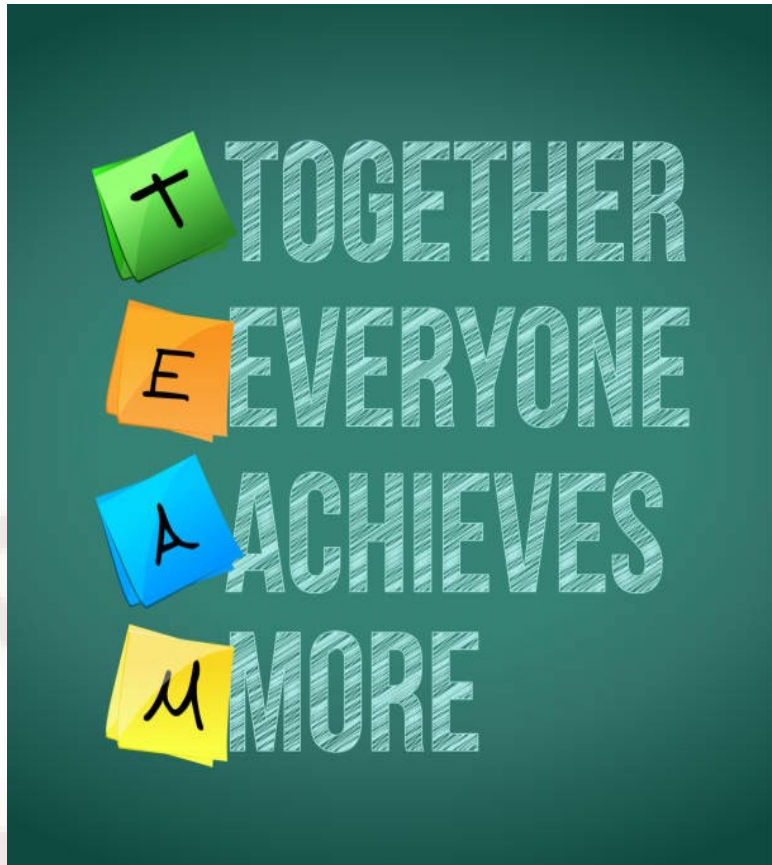
...Where Character, Curriculum, and Community Connect

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

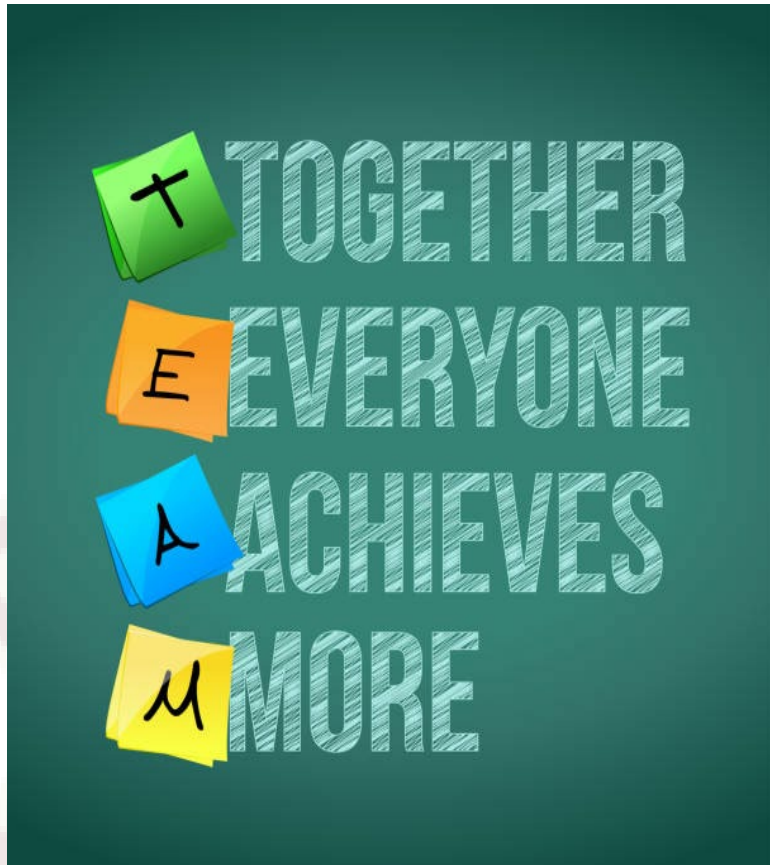
**Budget Presentation
Board of Education Meeting
May 2, 2023**



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

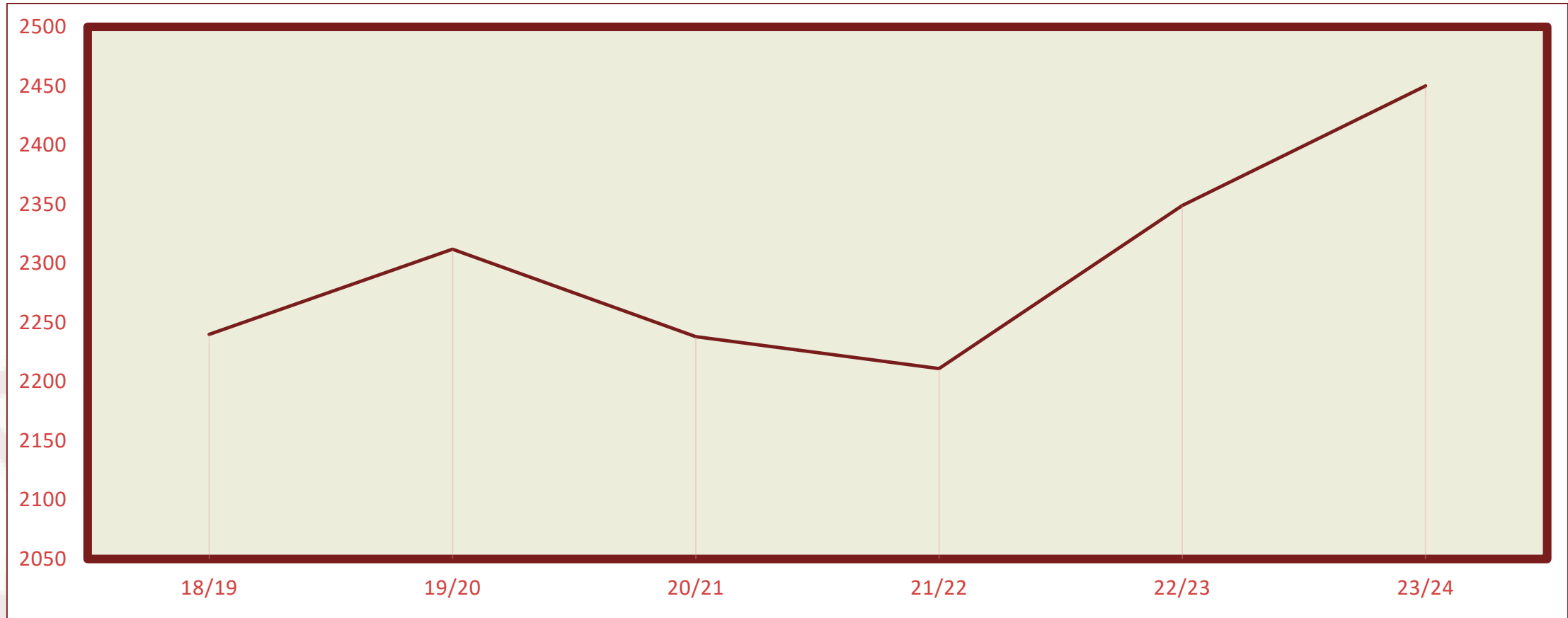


BUDGET GOALS

- **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)

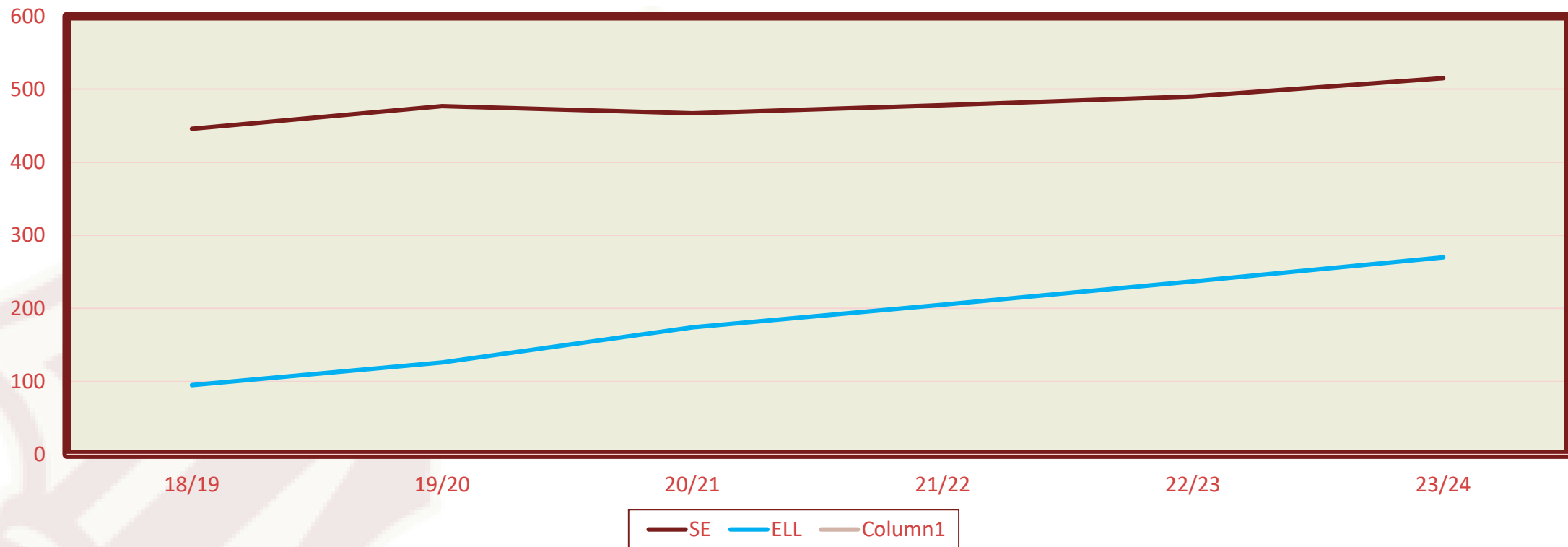


STUDENT ENROLLMENT 2018-2024



Special Ed. / ELL Enrollment 2018-2024:

Student Services



Increased Expenses 23/24:

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



Increased Expenses 23/24:

- Number of Staff (enrollment)
- Facilities Upkeep and Contractual Obligations (PHEC)
- Salaries
 - Wage Relation and Retention
 - Job Titles/Duties for Hires

Instructional Needs 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

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

Instructional Needs 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

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:

- **Youth Counseling / Mental Health Partnership (\$30,000)**
- Modern Electronic Sign (\$60,000)
- Update Student Furniture - PHASES
- Update Teacher Teaching Stations - PHASES

Tax Cap

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT Tax Levy Calculation March 21, 2023

| | <u>ACTUAL</u> 2021-2022 | <u>ACTUAL</u> 2022-2023 | <u>CURRENT</u> <u>BUDGET</u> <u>YEAR</u> 2023-2024 | <u>ESTIMATED</u> 2024-2025 | <u>ESTIMATED</u> 2025-2026 |
|--|----------------------------|----------------------------|---|-------------------------------|-------------------------------|
| Tax Base Growth Factor | 1.0168 | 1.0025 | 1.0005 | 1.0003 | 1.0007 |
| Allowable Levy Growth Factor (lesser of 2% or CPI) | 0.0123 | 0.0200 | 0.0200 | 0.0200 | 0.0200 |
| Tax Levy Limit | 25,590,797 | 26,278,036 | 26,855,889 | 26,573,026 | 27,127,278 |
| Add Current Year Exemptions: | | | | | |
| 2022 - 2023 Local Capital Levy Share | 787,839 | 371,082 | 1,145,708 | 1,145,708 | 1,145,708 |
| Tax Levy Threshold | \$ 26,378,636 | \$ 26,876,118 | \$28,001,597 | \$ 27,718,734 | \$ 28,272,986 |
| Allowable Increase in Dollars | \$ 624,861 | \$ 497,483 | \$ 1,352,479 | \$ 532,137 | \$ 554,252 |
| Allowable Increase in % | 2.43% | 1.89% | 5.08% | 1.96% | 2.00% |
| 2022 - 2023 PROPOSED LEVY | \$ 26,378,636 | \$ 26,649,118 | \$27,186,597 | \$ 27,718,734 | \$ 28,272,986 |
| Actual Increase in Dollars | \$ 624,861 | \$ 270,483 | \$ 537,479 | \$ 532,137 | \$ 554,252 |
| Actual Increase in % | 2.43% | 1.03% | 2.02% | 1.96% | 2.00% |
| Difference between Allowable and Actual | \$0 | (\$227,000) | (\$815,000) | \$0 | \$0 |

Tax Cap of 2.02%
proposed for
2023/2024, utilizing
\$815,000 for Debt
Service

Calculation of the
Tax Cap 5.08 %
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 | \$458 | \$903 | \$26 | \$2.21 |
| ** 2023-2024 rates are <u>Estimates</u> . 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 5.08% 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 | \$14.02 | \$1,402 | \$458 | \$944 | \$67 | \$5.60 |
| ** 2023-2024 rates are <u>Estimates</u> . 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 5.08% 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% |

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

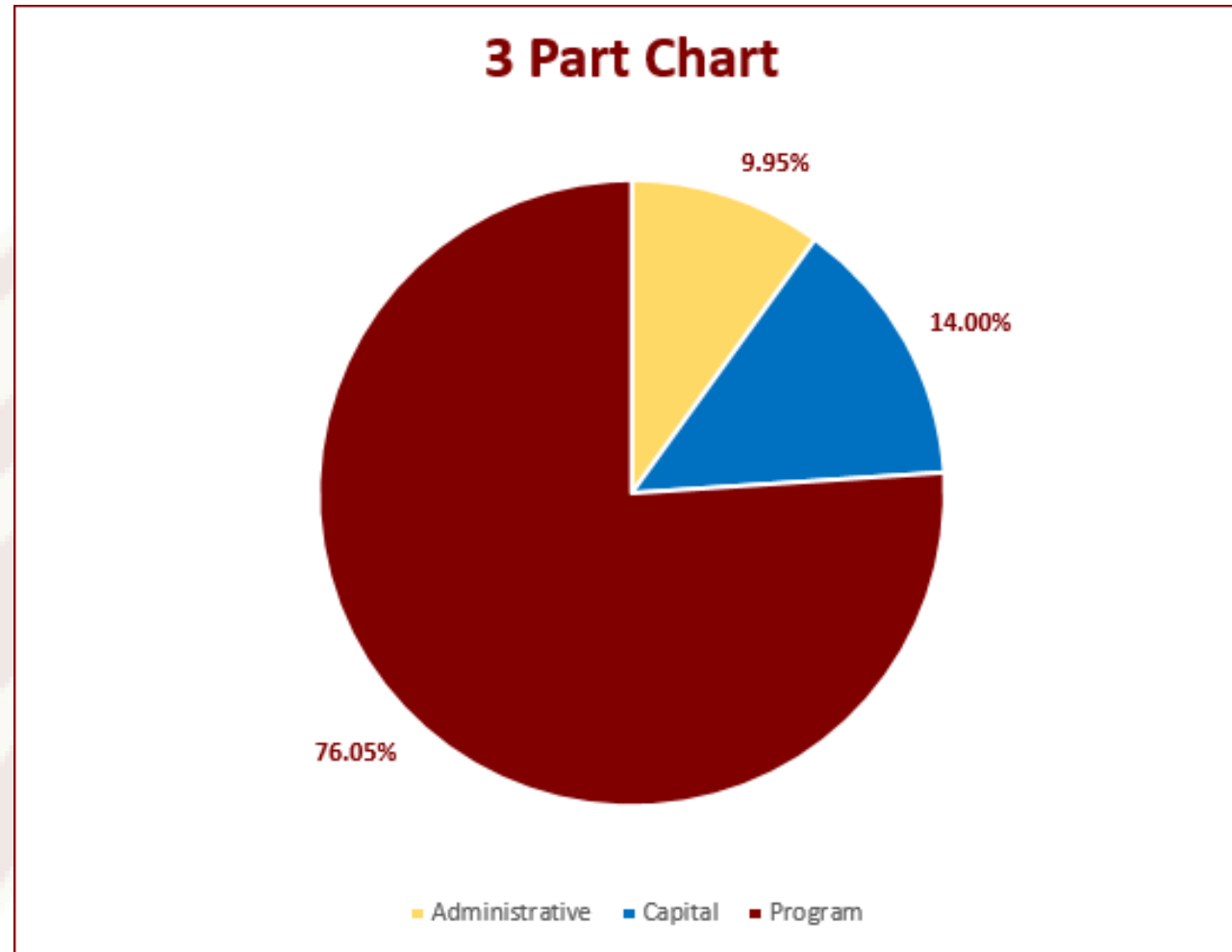
Fiscal Year: 2024

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



Total Expense

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

Budget Report

Fiscal Year: 2024

| 2023-2024 Proposed Budget | 2022-2023 Adopted Budget |
|---------------------------------|--------------------------------|
| \$58,799,819 | \$53,661,327 |

Questions?

