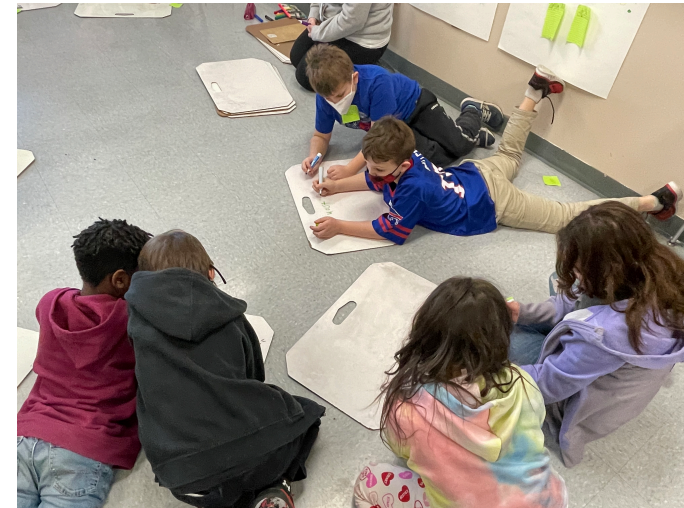
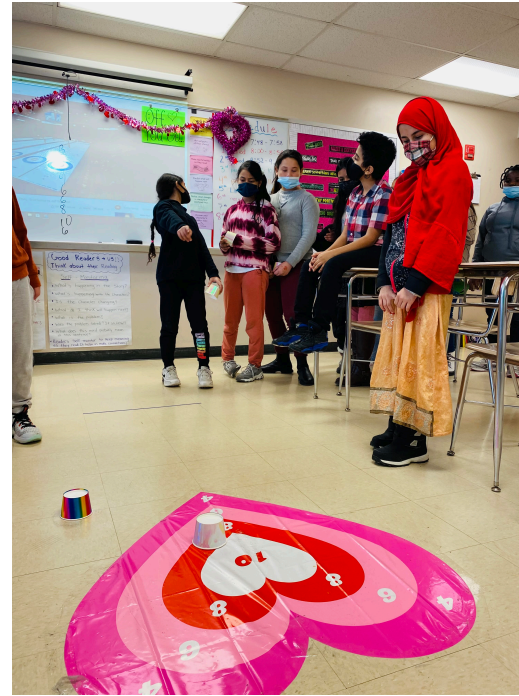


Cheektowaga Central School District

Board of Education Meeting Preliminary Budget Presentation March 1, 2022



The Process...

Responsible Budgeting Takes All of Us

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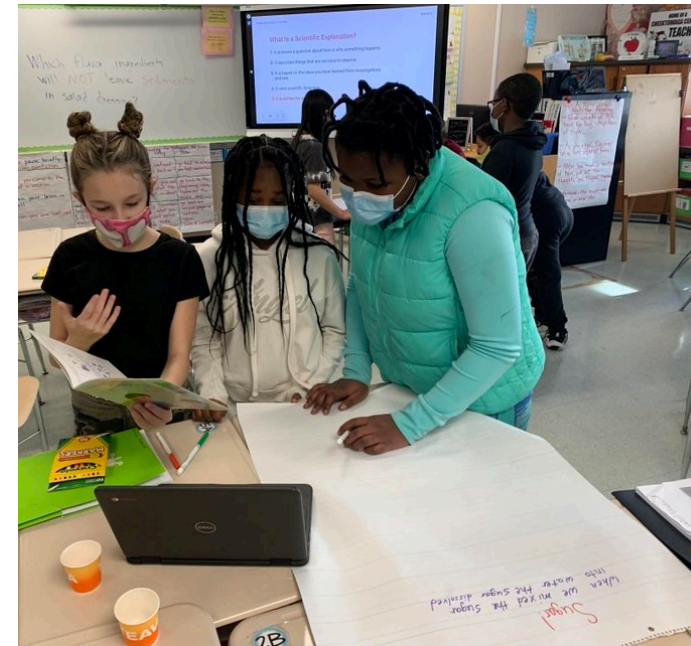
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Budget Goals

- Students first! Our work is to maintain rigorous and relevant programming for students
- Planning with the future in mind
- Continual review of all operations to ensure efficiency
- Continued stabilization of the tax cap
- Rebuilding of Reserves

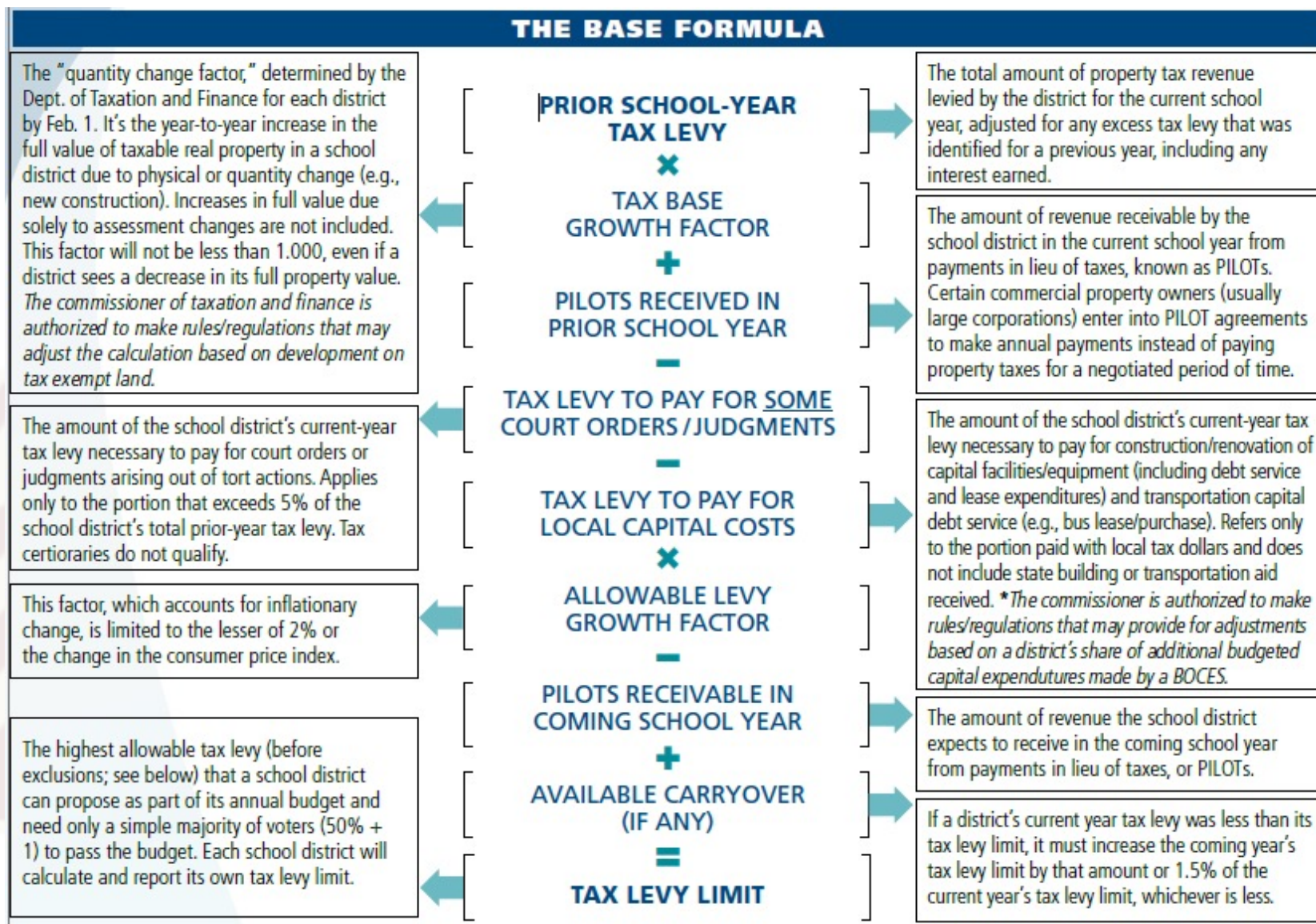


Tax Cap

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

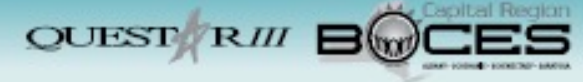
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MAXIMUM ALLOWABLE TAX LEVY

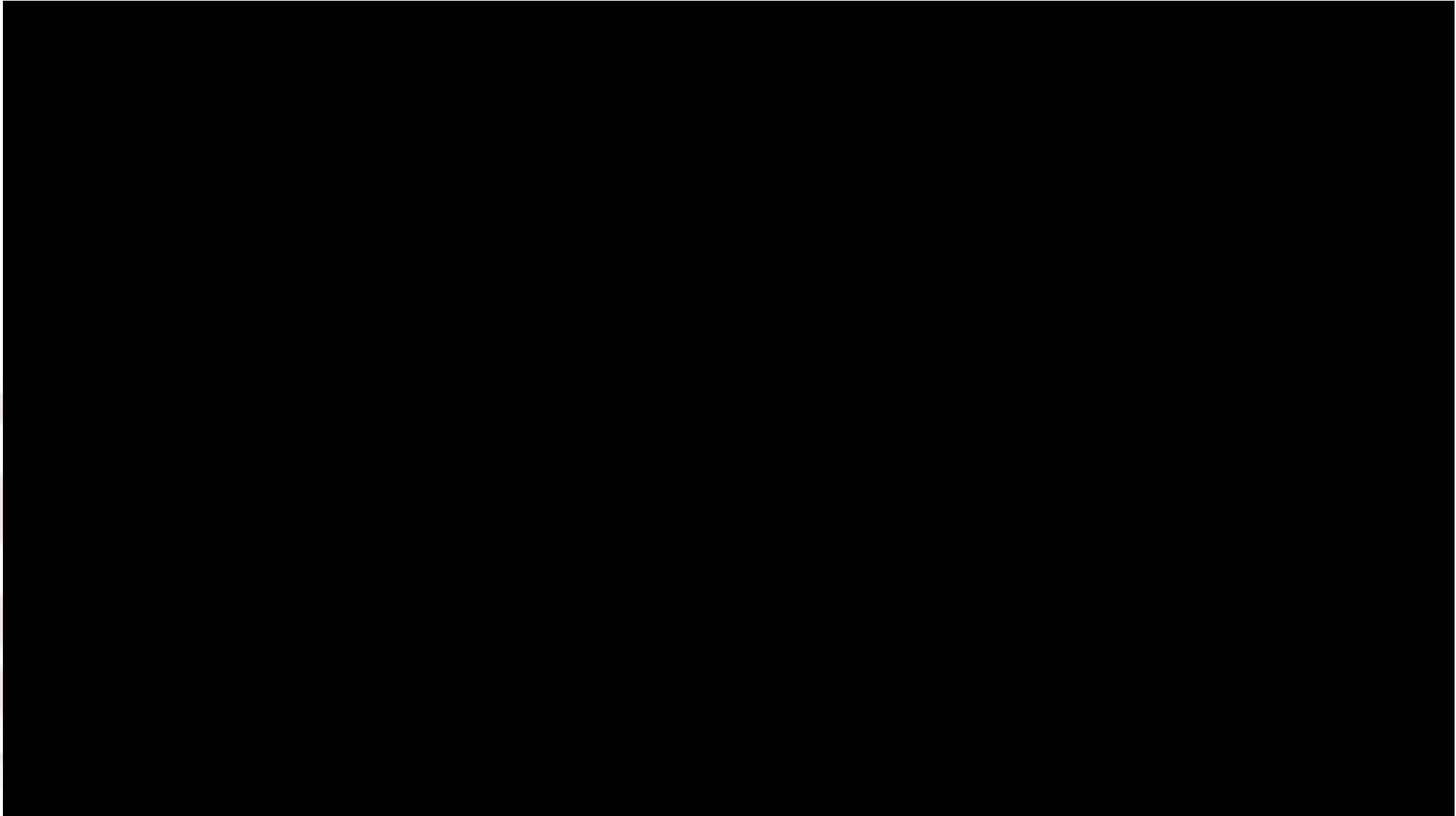
The tax levy limit plus exclusions. This is the highest total tax levy that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (50% +1) is required.




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



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

	<u>ESTIMATED</u> <u>2024-2025</u>	<u>ESTIMATED</u> <u>2023-2024</u>	CURRENT BUDGET YEAR <u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>
Remove Pilots Receivable in 2022/23 (anticipated upcoming PILOTS)	185,000	185,000	185,000	287,410	287,410
Tax Levy Limit (calculation)	27,487,105	26,875,831	26,278,036	25,590,797	24,843,699
Add Current Year Exemptions:					
2022 - 2023 Local Capital Levy Share (from capital exclusion sheet in this workbook)	582,462	597,717	598,082	787,839	910,076
Tax Levy Threshold (calculation)	\$ 28,069,567	\$ 27,473,548	\$ 26,876,118	\$ 26,378,636	\$ 25,753,775
Allowable Increase in Dollars (calculation)	\$ 596,019	\$ 597,430	\$ 497,483	\$ 624,861	\$ 600,898
Allowable Increase in % (calculation)	2.17%	2.22%	1.89%	2.43%	2.50%
2022 - 2023 PROPOSED LEVY (what you are ACTUALLY going to levy)	28,069,567	27,473,548	26,876,118	26,378,636	25,753,775
Actual Increase in Dollars (calculation)	596,019	597,430	497,483	624,861	629,099
Actual Increase in % (calculation)	2.17%	2.22%	1.89%	2.43%	2.50%
Difference between Allowable and Actual (calculation)	\$0	\$0	\$0	\$0	\$0



Tax Levy

Cheektowaga Central School District

Projected Property Tax Impact and analysis of 1.89% Tax Levy Increase for 2022-23

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

2022-2023						
Township	Estimated Tax Rate per 1000	Tax	Estimated BASIC STAR Exemption	Estimated Tax Payment	Annual Increase	Monthly Increase
Cheektowaga	\$14.886	\$1,489	\$489	\$1,000	\$28	\$2.30
<i>** 2022-2023 rates are <u>Estimates</u>. Tax rates are not finalized until late August 2022 once property assessments and equalization rates are finalized.</i>						



Revenue

CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

'Revenue Presentation Report'

Fiscal Year: 2023

Fund: A GENERAL FUND

Revenue Account	Description	2022-2023 Proposed Revenue	2021-2022 Original Revenue Estim	Dollar Change	Percent Change
1001.000	Real Property Taxes	24,278,301.00	23,720,792.00	557,509.00	2.35%
1081.000	Other Pmts in Lieu of Taxes	184,984.00	285,943.00	-100,959.00	-35.31%
1085.000	STAR Reimbursement	2,600,000.00	2,657,844.00	-57,844.00	-2.18%
1120.000	Nonprop. Tax Distrib. By Co.	2,530,000.00	2,699,316.00	-169,316.00	-6.27%
2230.000	Day School Tuit-Oth Dist. NYS	50,000.00	55,000.00	-5,000.00	-9.09%
2401.000	Interest and Earnings	4,300.00	10,000.00	-5,700.00	-57.00%
2413.000	Rental of Real Property, BOCES	500,000.00	538,353.00	-38,353.00	-7.12%
2701.000	Refund PY Exp-BOCES Aided Srvc	55,000.00	100,000.00	-45,000.00	-45.00%
2701.001	Refund PY/other	50,000.00	90,000.00	-40,000.00	-44.44%
3101.000	Basic Formula Aid-Gen Aids (Ex	17,339,299.00	18,192,887.00	-853,588.00	-4.69%
3101.001	Excess Cost Aid	905,568.00	809,772.00	95,796.00	11.83%
3102.000	Lottery Aid	2,823,217.00	0	2,823,217.00	0.00%
3102.001	VLT Lottery Aid	562,861.00	0	562,861.00	0.00%
3102.002	Commercial Gaming Grant	99,004.00	0	99,004.00	0.00%
3103.000	BOCES Aid (Sect 3609a Ed Law)	1,469,268.00	1,512,984.00	-43,716.00	-2.89%
3260.000	Textbook Aid (Incl Txtbk/	143,004.00	0	143,004.00	0.00%
3262.000	Hardware Aid	31,415.00	34,553.00	-3,138.00	-9.08%
3262.001	Software Aid	31,518.00	0	31,518.00	0.00%
3263.000	Library A/V Loan Program	13,150.00	0	13,150.00	0.00%
3289.000	Other State Aid	119,621.00	193,147.00	-73,526.00	-38.07%
4601.000	Medic.Ass't-Sch Age-Sch Yr Pro	100,000.00	300,000.00	-200,000.00	-66.67%
5997.000	Appropriated Reserves	0	123,705.00	-123,705.00	-100.00%
Total GENERAL FUND		53,890,510.00	51,324,296.00	2,566,214.00	5.00%



3 Part Budget

Three-part budget: School districts must, by law, divide their budgets into three parts: administrative, capital and program. Each year districts must show how much each part has changed in relation to the whole budget. The three parts are as follows:

Administrative Budget Component: These expenditures include office and administrative costs, salaries and benefits for certified school administrators, legal fees, insurance, school board expenses, the business office, and recruitment.

Capital Budget Component: This includes all school bus purchases, debt service on buildings, tax certiorari and court-ordered costs, facility costs (including salaries and benefits of the custodial and maintenance staff), service contracts, maintenance supplies and equipment, and utilities.

Program Budget Component: This portion includes salaries and benefits of teachers and staff that directly work with students daily. Instructional costs such as supplies, technology, textbooks, co-curricular activities, athletics, and transportation operating costs.

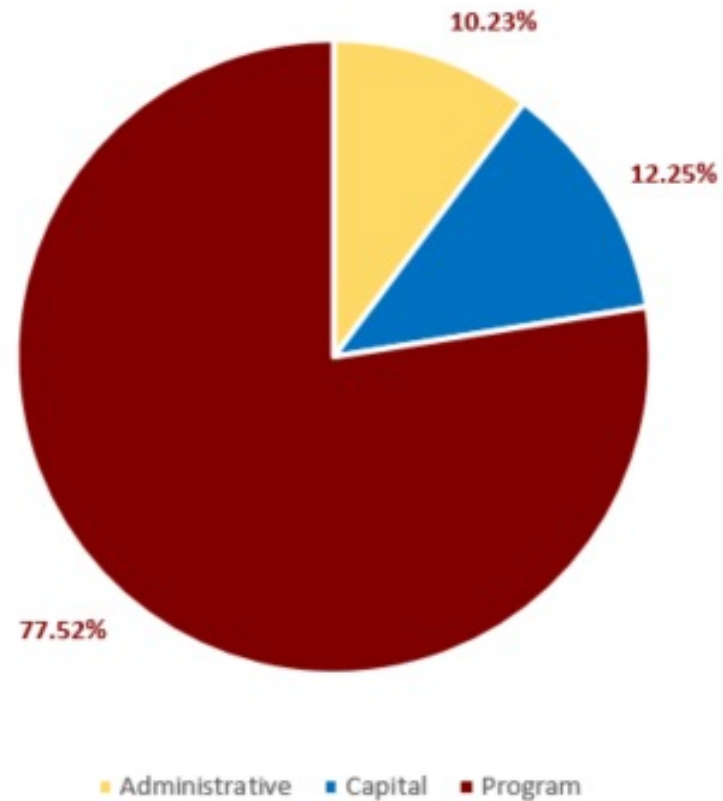
3 Part Budget

Fiscal Year: 2023

Budget Component Summary				
	2022-2023 Proposed	% of Budget	2021-2022 Adopted	% of Budget
Administration	5,514,600.00	10.23	5,747,074.00	11.19
Capital	6,599,800.00	12.25	6,583,342.00	12.83
Program	41,776,110.00	77.52	38,993,880.00	75.98
	53,890,510.00	100.00	51,324,296.00	100.00

3 Part Budget

3 Part Chart



Administrative Expense

State Category (3-Part Budget) Report

Fiscal Year: 2023

State Function	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	29,500.00	27,719.00	1,781.00	6.43
1040	District Clerk	7,500.00	6,801.00	699.00	10.28
1060	District Meeting	5,000.00	1,800.00	3,200.00	177.78
1240	Chief School Administrator	285,000.00	332,177.00	-47,177.00	-14.20
1310	Business Administration	277,010.00	227,864.00	49,146.00	21.57
1320	Auditing	40,000.00	37,700.00	2,300.00	6.10
1325	Treasurer	63,500.00	64,171.00	-671.00	-1.05
1330	Tax Collector	5,000.00	5,000.00	-	-
1380	Fiscal Agent Fee	10,000.00	8,500.00	1,500.00	17.65
1420	Legal	195,000.00	351,706.00	-156,706.00	-44.56
1430	Personnel	87,000.00	31,843.00	55,157.00	173.22
1480	Public Information and Services	-	14,700.00	-14,700.00	-
1670	Central Printing & Mailing	65,000.00	10,000.00	55,000.00	550.00
1680	Central Data Processing	500,000.00	490,840.00	9,160.00	1.87
1910	Unallocated Insurance	165,000.00	155,500.00	9,500.00	6.11
1920	School Association Dues	20,000.00	20,000.00	-	-
1950	Assessments on School Property	5,000.00	3,300.00	1,700.00	51.52
1981	BOCES Administrative Costs	216,000.00	207,619.00	8,381.00	4.04
1983	BOCES Capital Expenses	225,000.00	261,089.00	-36,089.00	-13.82
1989	Unclassified	110,000.00	108,735.00	1,265.00	1.16
2010	Curriculum Devel and Suprvsn	406,663.00	391,212.00	15,451.00	3.95
2020	Supervision-Regular School	1,323,000.00	1,504,784.00	-181,784.00	-12.08
2060	Research, Planning & Evaluation	-	81,640.00	-81,640.00	-
2070	Inservice Training-Instruction	50,000.00	44,375.00	5,625.00	12.68
9000	Employee Benefits	1,424,427.00	1,357,999.00	66,428.00	4.89
Total Administration		5,514,600.00	5,747,074.00	-232,474.00	-4.05%



Capital Expense

State Category (3-Part Budget) Report

Fiscal Year: 2023

State Function	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change
Capital					
1620	Operation of Plant	533,000.00	1,622,085.00	-1,089,085.00	-67.14
1621	Maintenance of Plant	1,825,000.00	674,269.00	1,150,731.00	170.66
1622	Security of Plant	25,000.00	-	25,000.00	-
1964	Refund on Real Property Taxes	300,000.00	545,000.00	-245,000.00	-44.95
9000	Employee Benefits	761,929.00	731,238.00	30,691.00	4.20
9711	Serial Bonds-School Construction	2,901,625.00	2,807,831.00	93,794.00	3.34
9713	Serial Bonds-BOCES Construction	92,919.00	92,919.00	-	-
9731	Bond Antic Notes-School Construct	50,327.00	-	50,327.00	-
9760	Tax Anticipation Notes	10,000.00	10,000.00	-	-
9950	Transfer to Capital Fund	100,000.00	100,000.00	-	-
Total Capital		6,599,800.00	6,583,342.00	16,458.00	0.25%



Program Expense

State Category (3-Part Budget) Report

Fiscal Year: 2023

State Function	Description	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change
Program					
2110	Teaching-Regular School	14,040,466.00	13,746,899.00	293,567.00	2.14
2250	Prg For Sdnts w/Disabil-Med Elgble	6,881,000.00	6,057,007.00	823,993.00	13.60
2280	Occupational Education(Grades 9-1	935,000.00	872,706.00	62,294.00	7.14
2330	Teaching-Special Schools	150,000.00	178,000.00	-28,000.00	-15.73
2610	School Library & AV	271,500.00	160,677.00	110,823.00	68.97
2630	Computer Assisted Instruction	1,179,000.00	1,725,962.00	-546,962.00	-31.69
2810	Student Services -Regular School	613,000.00	434,012.00	178,988.00	41.24
2815	Health Svcs-Regular School	509,500.00	307,185.00	202,315.00	65.86
2820	Psychological Svcs-Reg Schl	174,500.00	150,025.00	24,475.00	16.31
2825	Social Work Svcs-Regular School	394,500.00	365,692.00	28,808.00	7.88
2850	Co-Curricular Activ-Reg Schl	146,000.00	133,969.00	12,031.00	8.98
2855	Interscholastic Athletics-Reg Schl	483,000.00	546,323.00	-63,323.00	-11.59
5510	District Transport Svcs-Med Elgble	80,000.00	77,948.00	2,052.00	2.63
5540	Contract Transportation-Med Elgble	7,290,000.00	6,020,973.00	1,269,027.00	21.08
9000	Employee Benefits	8,548,644.00	8,134,618.00	414,026.00	5.09
9901	Transfer to Special Aid Fund	80,000.00	81,884.00	-1,884.00	-2.30
Total Program		41,776,110.00	38,993,880.00	2,782,230.00	7.14%



Total Expense

State Category (3-Part Budget) Report
Fiscal Year: 2023

	2022-2023 Proposed Budget	2021-2022 Adopted Budget	Dollar Change	Percent Change
Report Totals	53,890,510.00	51,324,296.00	2,566,214.00	5.00%



Questions?

