

Responsible Budgeting Takes All of Us

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Cheektowaga Central Schools Budget 2020-2021

Cheektowaga Central School District

Budget Hearing

May 4, 2021



Cheektowaga Central has three priorities that this budget was built around:

1. Inspire a high level of learning for all students.
2. Address the needs and desires of the whole child (social emotional learning).
3. Provide opportunities for students to develop 21st century skills.



Revenue Projections:

Basic Formula Aid	18,192,887	9,338,031	8,854,856
Basic Formula Aid - Excess Cost	809,772	2,395,851	(1,586,079)
Lottery Aid	-	2,539,076	(2,539,076)
BOCES Aid	1,512,984	1,430,018	82,966
Textbook Aid	-	153,061	(153,061)
Software/Hardware Aid	34,553	65,502	(30,949)
Library Materials Aid	-	13,094	(13,094)
Other State Aid	193,147	74,010	119,137
Total, State Aid	<u>\$ 20,743,343</u>	<u>\$ 16,008,643</u>	<u>\$ 4,734,700</u>
Medicaid Assistance	300,000	300,000	-
Interfund Transfers, Special Aid	-	10,000	(10,000)
Use of Appropriated Reserves	123,705	-	123,705
Use of Appropriated Fund Balance	-	1,666,000	(1,666,000)
Total, Other Sources	<u>\$ 423,705</u>	<u>\$ 1,976,000</u>	<u>\$ (1,552,295)</u>



Revenue Projections:

LOCAL SHARE	2021-22	2020-21	Change
Real Property Tax Items	26,378,636	25,753,775	624,861
Non-property Tax Distribution by County	2,696,816	2,401,878	294,938
Charges for Services	140,000	140,000	-
Use of Money and Property	538,353	497,130	41,223
Sale of Property	-	500	(500)
Miscellaneous Revenue	403,443	204,907	198,536
Total, Local Sources	<u>30,157,248</u>	<u>28,998,190</u>	<u>1,159,058</u>

2021-22 Revenue (Local Sources)

- ✓ Local Levy is a 2.4% increase
- ✓ What does this mean to the "average" family home in the District?
 - ✓ The increase for the entire year \$52.45
 - ✓ Monthly cost (if paid with mortgage) \$ 4.37
- ✓ Other Revenue – Includes Erie County Sales Tax, Medicare, Erie 1 BOCES lease, interest earnings, PILOT agreements, and all other miscellaneous revenue sources



Tentative Local Tax Levy

- ✓ Proposed Local Tax Levy - \$26,378,636
 - ✓ 2.42% Increase over Prior Year Levy
 - ✓ Tax Rate unknown at this time
 - ✓ Town of Cheektowaga establishes in July 2021
 - ✓ Due to anticipated change in equalization rate some families may experience a decrease in taxes, others may experience an increase. The Cheektowaga Central School District has no control in establishing tax rates.



Other Revenue

✓ Sales Tax

- ✓ Anticipate slight increase from 2020-21 given improved economic scenario

✓ Rental of Real Property

- ✓ Erie 1 BOCES Agreement to rent Pine Hill Education Center, increased based on change to agreement

✓ State and Federal Aid Increases

- ✓ District has been underfunded by these sources for years



Fund Balance and Reserves

- ✓ Appropriated Fund Balance -

- ✓ Reduced reliance from \$1.6m in 2020-21 to \$0 in 2021-22

- ✓ Use of Debt Service Reserve -

- ✓ Planned use of \$123k in Debt Service Reserve to pay for Interest on the 2020 Union East Bond Anticipation Note

- ✓ One-time use

- ✓ Other Planned Use of Reserves –

- ✓ Not planned at this time



Expenditure Budget

2020-21 Proposed Expenditures			
Three-Part Components	2021-22	2020-21	Change
Administrative	5,331,663	4,651,938	679,725
Program	37,497,206	36,604,159	893,047
Capital	8,495,427	6,016,517	2,478,910
	<u>\$51,324,296</u>	<u>\$47,137,793</u>	<u>\$ 4,186,503</u>



Administrative Expenses

	2021-22	2020-21	Change
Board of Education	36,320	21,647	14,673
Central Administration	265,564	246,346	19,218
Finance	361,578	331,143	30,435
Staff	329,735	326,758	2,977
Central Services	913,426	422,929	490,497
Special Items	460,441	402,164	58,277
Administration & Improvement	2,022,011	1,782,983	239,028
Employee Benefits	942,588	1,117,968	(175,380)
	<u>\$ 5,331,663</u>	<u>\$ 4,651,938</u>	<u>679,725</u>



Program Expenses

	2021-22	2020-21	Change
Teaching - Regular School	13,746,899	12,472,922	1,273,977
Program for Students with Disabilities	6,057,007	5,527,356	529,651
Occupational Education	872,706	1,011,513	(138,807)
Teaching - Special Schools	178,000	5,000	173,000
Instructional Media	1,886,639	1,269,684	616,955
Pupil Personnel Services	1,937,206	2,073,082	(135,876)
Pupil Transportation	6,098,921	6,168,926	(70,005)
Employee Benefits	6,637,944	7,944,142	(1,306,198)
Interfund Transfers - to Special Aid	81,884	100,000	(18,116)
	<u>\$37,497,206</u>	<u>\$36,604,159</u>	<u>\$ 893,047</u>



Capital Expenses

Capital Expenses	2021-22	2020-21	Change
Central Services	2,296,354	2,043,939	252,415
Special Items	545,000	358,228	186,772
Employee Benefits	2,643,323	816,057	1,827,266
Debt Service	2,910,750	2,698,293	212,457
Interfund Transfers - to Capital	100,000	100,000	-
	<u>\$ 8,495,427</u>	<u>6,016,517</u>	<u>2,478,910</u>
TOTAL	<u>\$51,324,296</u>	<u>47,137,793</u>	<u>4,186,503</u>



Expenditure Budget – Position Changes

- ✓ Position Changes
 - ✓ Based on changes in enrollment – net reductions
 - ✓ Includes salaries and benefits
 - ✓ Includes reductions and additions
 - ✓ Some savings realized through attrition



Expenditure Budget – Other Changes

- ✓ Anticipate 3 less students at BOCES Alternative placements and 19 less students at BOCES Occupational Education Programs
- ✓ Include 5 additional slots for students in P-TECH Build
- ✓ Fund replacement of facilities equipment at end-of-life
- ✓ Resume after-school/late bussing for HS and MS
- ✓ Increase purchasing of 1:1 Devices and other classroom instructional technology
- ✓ Assume Athletics and Clubs and Activities return to normal activity
- ✓ Investing in online instructional resources that support and align with District curriculum



FOCUS ON TEACHING AND LEARNING

The strategy of utilizing increased revenue for one time purchases to minimize long term effects on the budget

- ✓ Resources in the classroom –books, devices as well as STEM materials for every child.
- ✓ State of the art High School courses that will enhance student engagement as well as occupational opportunities.
- ✓ The completion of a five year goal to purchase new musical instruments that will provide access and quality to a thriving program at Cheektowaga Central.
- ✓ Summer learning, and after school programming available for all.



FOCUS ON OPERATIONS

Infrastructure and behind the scenes assets are addressed:

- Replacement of original equipment (trucks, tractors, mowers etc) is planned over several years. Expense “surprises” would no longer force the district to choose between needed equipment and student programs such as summer school.
- Combatting the real threat of a cyberattack.



In Summary

Cheektowaga Central has been underfunded by New York State for years and our community had to carry the weight. The District had to continuously cut programs and staff that served our children. However with this budget NYS and the community are partners and we can begin to restore the services our children need. We will strive to meet our three priorities and continue to make Cheektowaga Central a place Where Everyone Deserves Opportunity.

