

Welcome to Cheektowaga Central School District

...Where Character, Curriculum, and Community Connect

A large, stylized, dark red horse head logo is positioned behind the text. The horse's head is facing right, with its mane flowing back. The logo is composed of several overlapping, curved shapes that create a sense of motion and depth.

Budget Hearing

2025-2026





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.**

5 Year Plan



...Where Character, Curriculum, and Community Connect

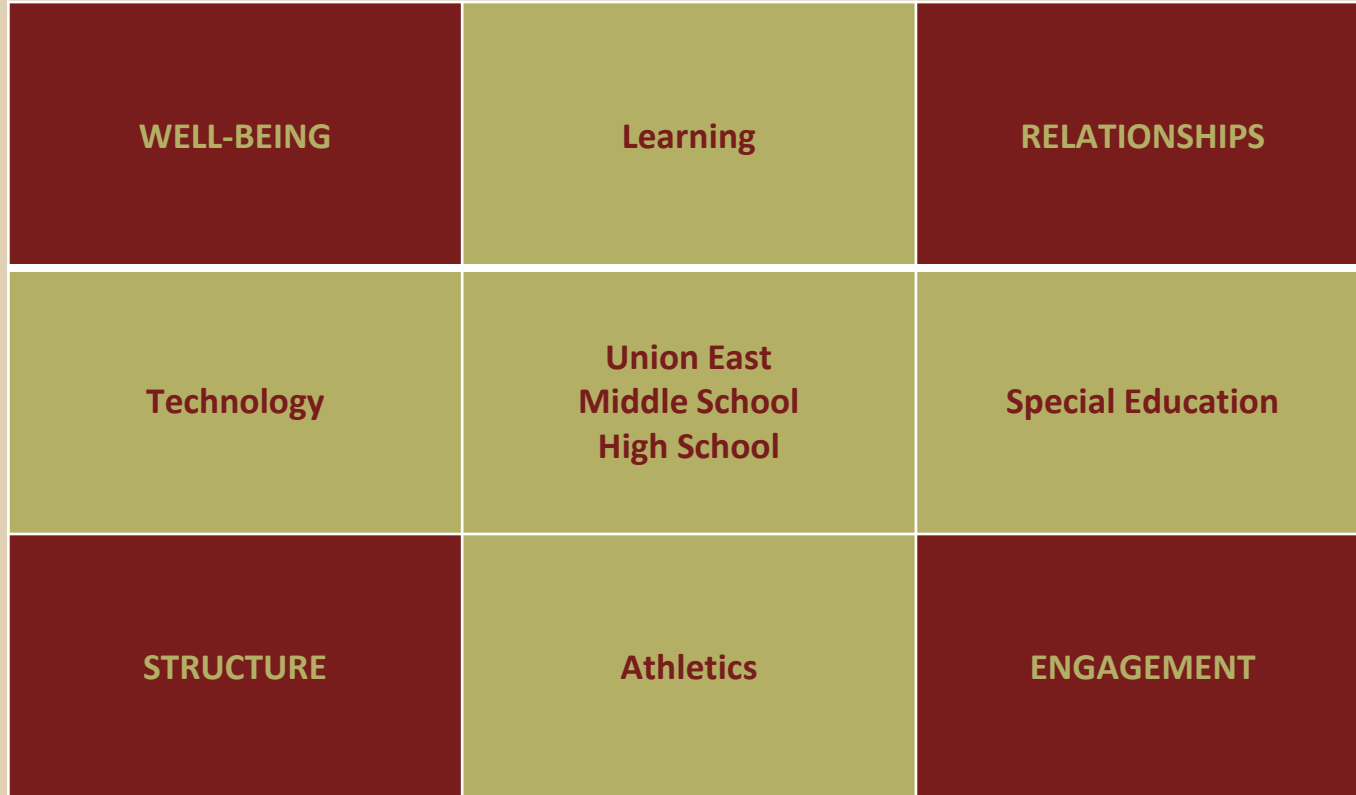
CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

Budget Hearing 2025/2026



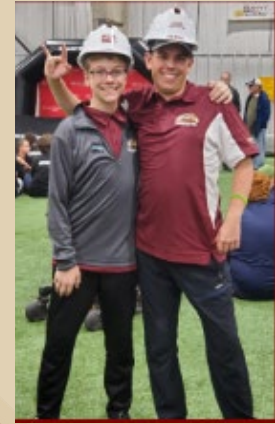
...Where Character, Curriculum, and Community Connect

The TEAM Process



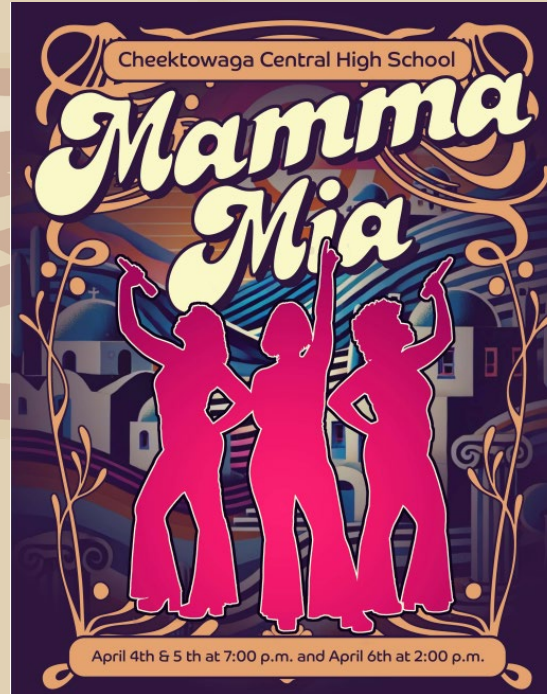
BUDGET GOALS

- **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



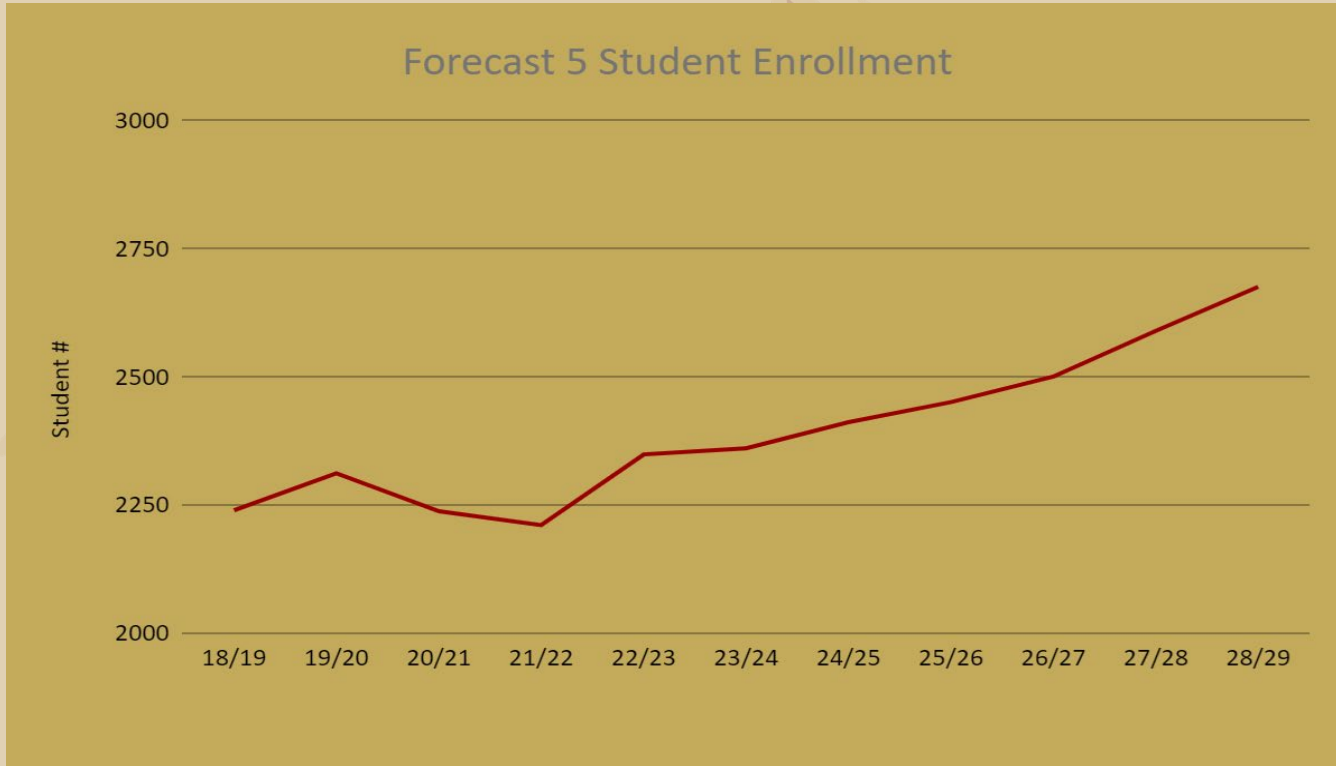
BUDGET GOALS

- 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



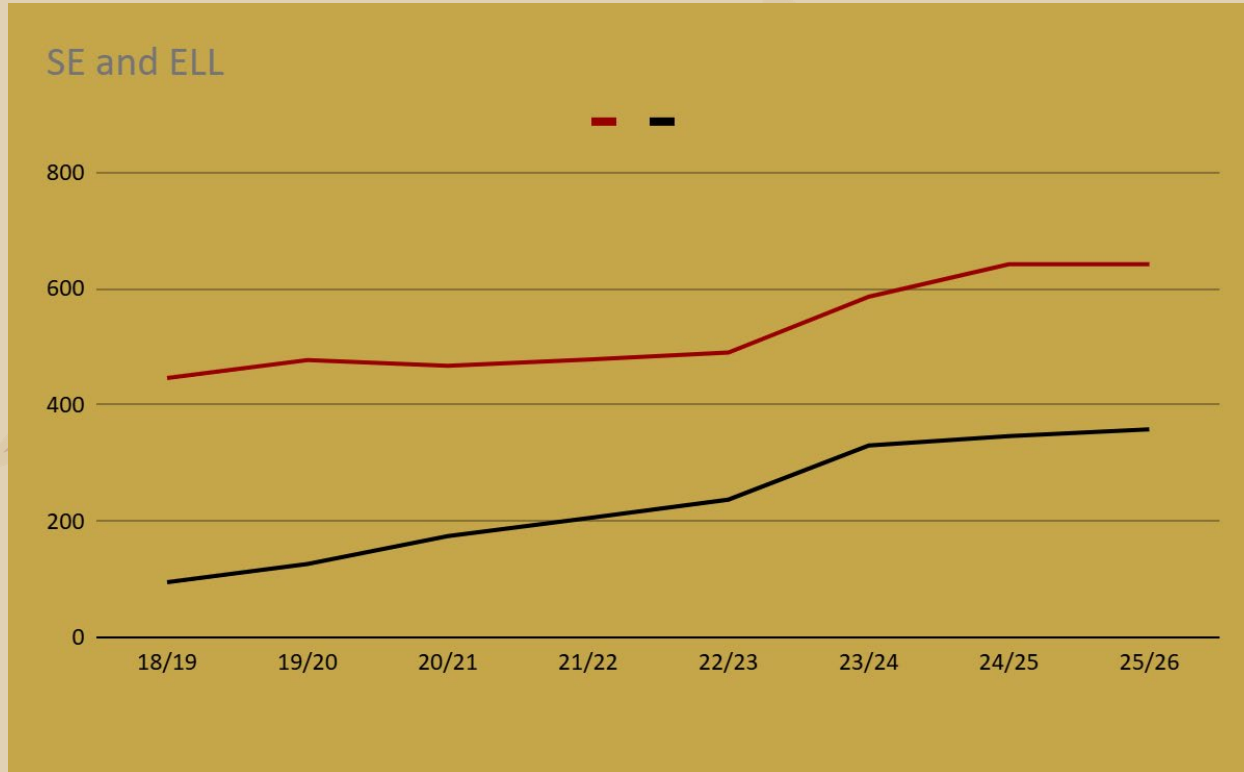
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STUDENT ENROLLMENT 2018-2029



...Where Character, Curriculum, and Community Connect

Special Ed. / ELL Enrollment 2018-2025:



Increased Expenses 25/26:

(Guaranteed)

- Inflation of 2.8%
- Salaries
 - Contractual Salary Increases
 - CSEA Contract Negotiations (upcoming)
 - Non - Represented Negotiations (Educational Sector Avg)
- Benefits - Up to 15% Increase
- Utilities - Up to 25% Increase
- Transportation - CPI Calculation in May



Increased Expenses 25/26:

(Possibilities)

- Number of Staff (enrollment)
- Facilities Upkeep and Contractual Obligations (PHEC)
- Community Based Athletics



Instructional Needs/Wants 25/26:

District

- Service Provider (1.0 FTE)
 - OT/PT/Speech
 - 4410 Classroom

Middle School

- AIS (1.0 FTE)

Instructional Needs/Wants 25/26:

Union East

- Elementary (1.0 FTE)
- TESOL (1.0 FTE)

Athletics

- Uniforms - Charger Conversion
(phase 2 of 2)



Facilities Needs/Wants 25/26:

- High School Pool Pump (\$15,000)
- Batting Cages (\$40,000)
- Outdoor Site Improvements (\$150,000)
 - Tree Removal Phase 2
 - Striping/Crack Filling of Parking Lot Phase 2
 - Bus Loops / Parent Pick up
 - Roadway Gates (4)
- Indoor Site Improvements (\$150,000)
 - Updated Faculty Bathroom
 - BOE Room Cabinets
 - Nurse Station Modification and Updates



Replacement/Modernization Plans 25/26:

- Student Devices (Annual Inventory)
- Teacher / Administrative Devices
- Update Student Furniture - Phase 3 of 5
- Update Teacher Desks - Phase 3 of 5
- Vehicle Replacement - 1 due this year



District Mandates 25/26:

- Turf Replacement of Warrior Logo and Name with Charger Logo and Name (\$150,000)



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

Tax Cap of 2.00% proposed for 2025/2026, utilizing district funds for \$623,002 for capital expenses (in lieu of raising taxes to the tax cap to continue with a stable ~ 2% increase)

Calculation of the Tax Cap = 4.25 % we are allowed to use

	ACTUAL 2023-2024	ACTUAL 2024-2025	CURRENT BUDGET YEAR 2025-2026	ESTIMATED 2026-2027	ESTIMATED 2027-2028
Prior Year Adjusted Levy \times Tax Base Growth Factor	26,662,443	27,186,597	27,858,416	28,416,647	29,465,126
Add Pilots Receivable in prior year	185,000	150,000	150,000	4,400	4,400
Local Capital Levy Share From last years tax cap calc	371,082	330,708	335,895	335,895	335,895
Adjusted Prior Year Tax Levy	26,476,361	27,005,889	27,672,521	28,085,152	29,133,631
Adjusted Tax Levy \times Allowable Levy Growth Factor (2% or CPI)	27,005,888	27,546,007	28,225,972	28,646,855	29,716,303
Remove Pilots Receivable in current year	150,000	150,000	4,400	4,400	4,400
Tax Levy Limit	26,855,889	27,396,008	28,221,572	28,642,455	29,711,903
Add Current Year Exemptions:					
ERS contribution increase greater than 2%		4,473			
Local Capital Levy Share	1,145,708	621,895	693,592	693,592	693,592
Tax Levy Threshold	\$ 28,001,597	\$ 28,022,376	\$ 28,915,164	\$ 29,336,047	\$ 30,405,495
Allowable Increase in Dollars	\$ 1,352,479	\$ 835,779	\$ 1,178,787	\$ 1,043,886	\$ 1,069,448
Allowable Increase in %	5.08%	3.07%	4.25%	3.69%	3.65%
2025 - 2026 PROPOSED LEVY	\$ 27,186,597	\$ 27,736,376	\$ 28,292,162	\$ 29,336,047	\$ 30,405,495
Actual Increase in Dollars	\$ 537,479	\$ 549,779	\$ 555,785	\$ 1,043,886	\$ 1,069,448
Actual Increase in %	2.02%	2.02%	2.00%	3.69%	3.65%
Difference between Allowable and Actual	(\$815,000)	(\$286,000)	(\$623,002)	\$0	\$0



Tax Levy

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Cheektowaga Central School District

Projected Property Tax Impact and analysis of **2.00%** Tax Levy Increase for 2025-2026

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

2025-2026 - ESTIMATED

Township	Estimated Tax Rate per 1,000	Tax	Estimated BASIC STAR Exemption	Estimated Tax Payment	Annual Increase	Monthly Increase
Cheektowaga	\$14.45	\$1,445	\$420	\$1,025	\$28	\$2.37

*** Current year rates are Estimates. Tax rates are not finalized until late August once the Town property assessments and equalization rates are finalized, **the School District has no input in this process.***

At 2.00% Tax
Cap

Projected Property Tax Impact and analysis of **4.25%** Tax Levy Increase for 2025-2026

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

2025-2026 - ESTIMATED

Township	Estimated Tax Rate per 1,000	Tax	Estimated BASIC STAR Exemption	Estimated Tax Payment	Annual Increase	Monthly Increase
Cheektowaga	\$14.77	\$1,477	\$420	\$1,057	\$60	\$5.02

*** Current year rates are Estimates. Tax rates are not finalized until late August once the Town property assessments and equalization rates are finalized, **the School District has no input in this process.***

At 4.25% Tax
Cap



Budget Analysis

TAX CAP 2018-2026



<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
2.84%	3.08%	1.34%	2.50%	2.43%	1.03%	2.02%	2.02%	2.00%

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



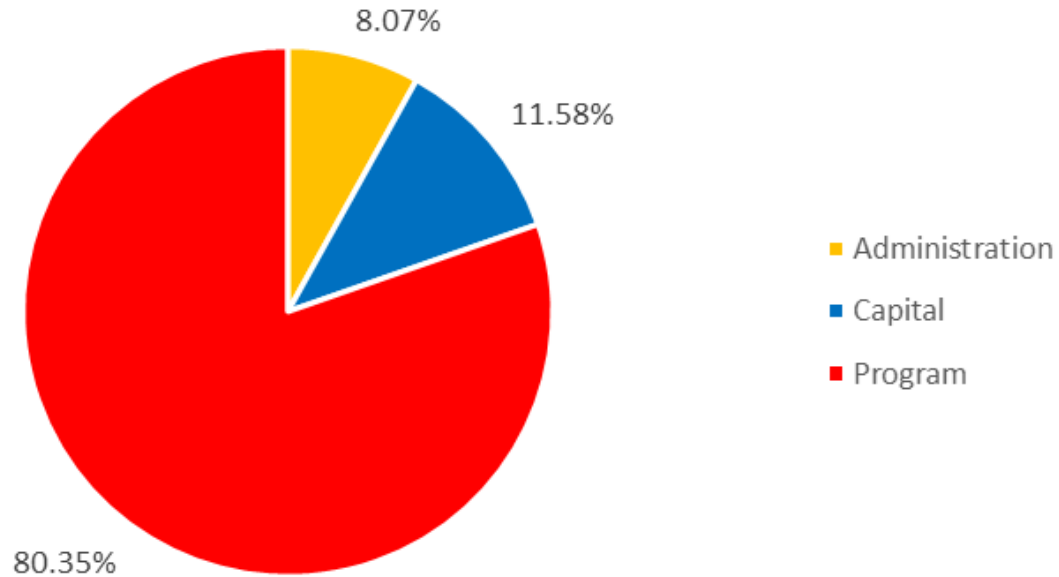
3 Part Budget

Budget Component Summary State Category (3-Part Budget) Report

	2025/2026 Proposed Budget	% of Budget	2024/2025 Adopted Budget	% of Budget
Administration	\$5,482,509	8.07%	\$5,313,026	8.51%
Capital	\$7,868,684	11.58%	\$7,696,348	12.33%
Program	\$54,596,590	80.35%	\$49,401,002	79.16%
	\$67,947,783	100.00%	\$62,410,376	100.00%



2025/2026 Proposed Budget



CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

Proposed Budget 2025/2026

2025-2026 Proposed Budget	2024-2025 Adopted Budget	% Change
\$67,947,783	\$62,410,376	8.87%



**Cheektowaga Central School District Annual
Meeting and Budget Vote will be held for the
purpose of:**

- (1) Electing two members of the Board of Education**
- (2) Voting on the 2025-2026 proposed budget**

**Tuesday, May 20, 2025
12:00 p.m. to 9:00 p.m.**

**Raymond L. Carr Board Room in the High School
3600 Union Road**

THANK YOU FOR YOUR SUPPORT! 