

Welcome to Cheektowaga Central School District

...Where Character, Curriculum, and Community Connect

Board of Education Workshop

March 25, 2025





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

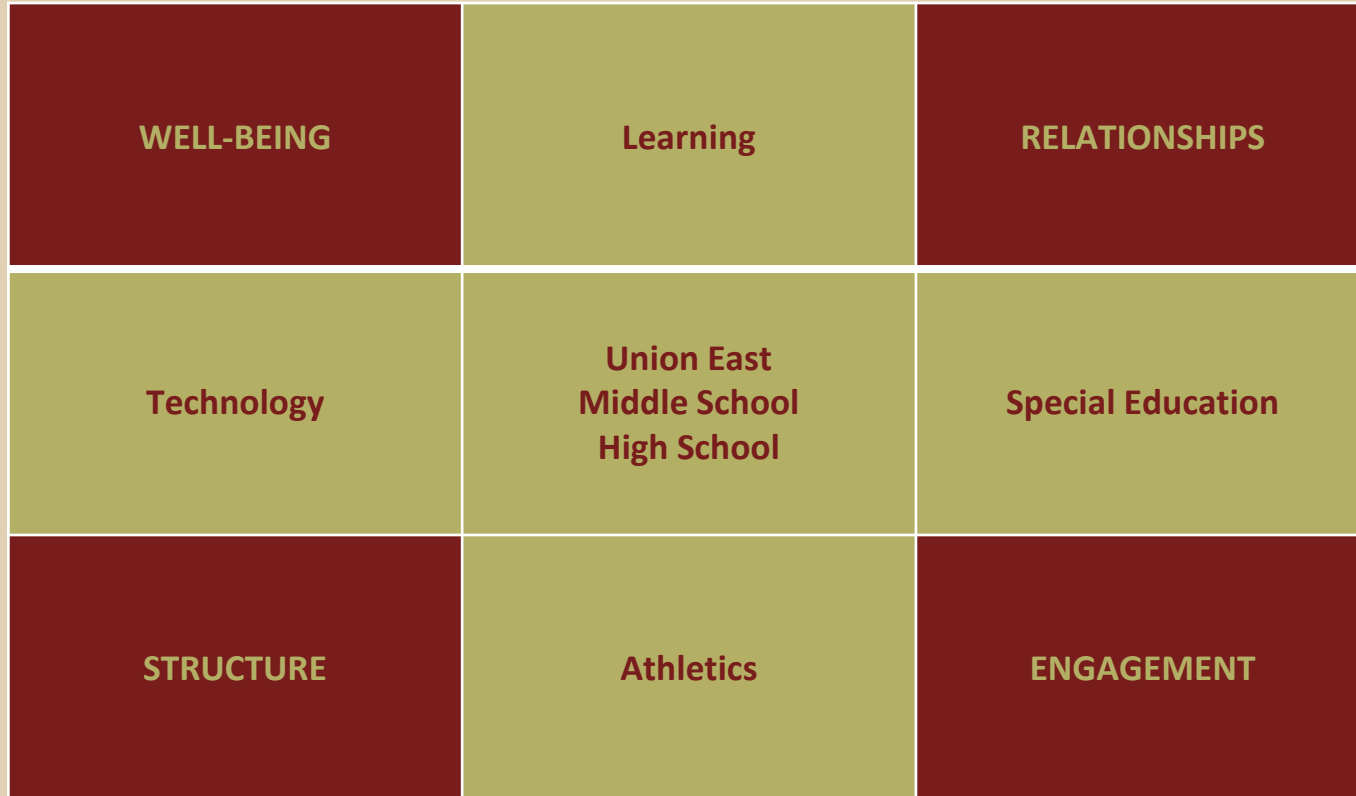
CHEEKTOWAGA CENTRAL SCHOOL DISTRICT

Preliminary Budget Presentation 2025/2026



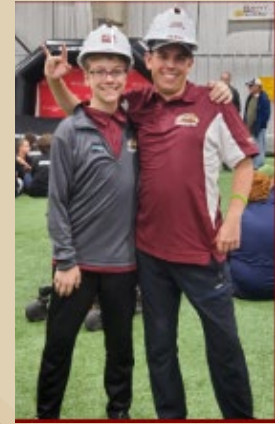
...Where Character, Curriculum, and Community Connect

The TEAM Process



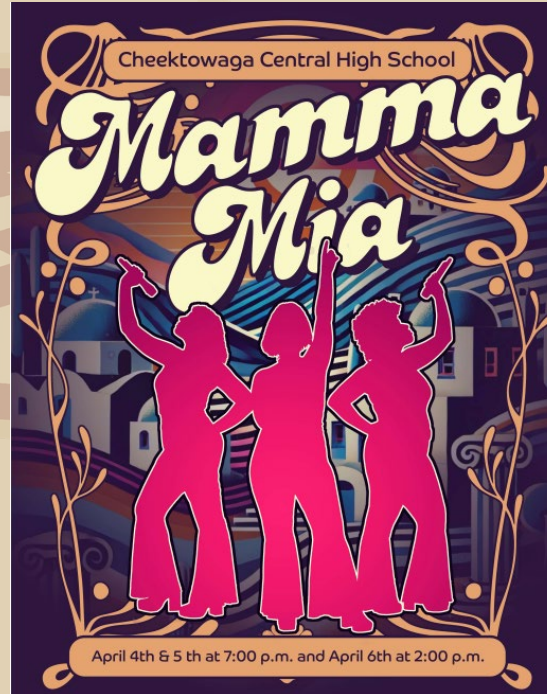
BUDGET GOALS

- **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

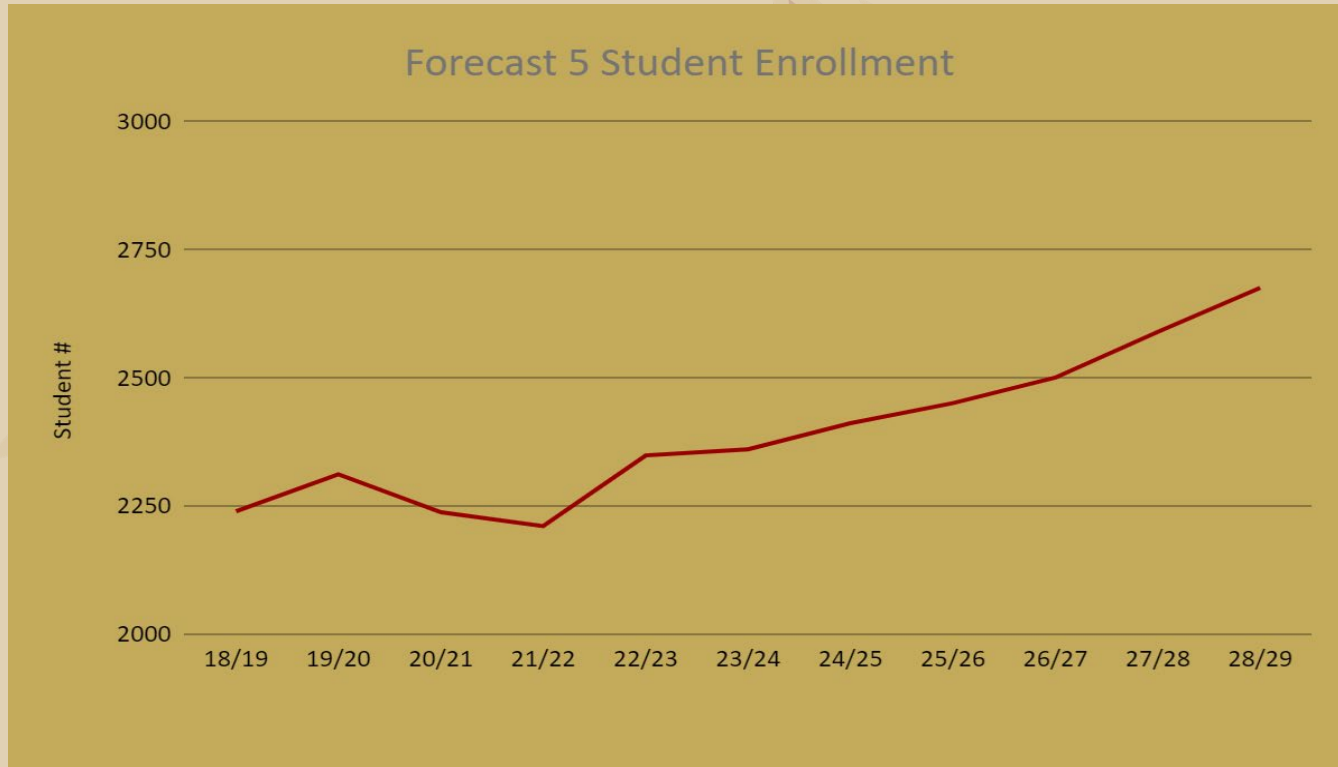


BUDGET GOALS

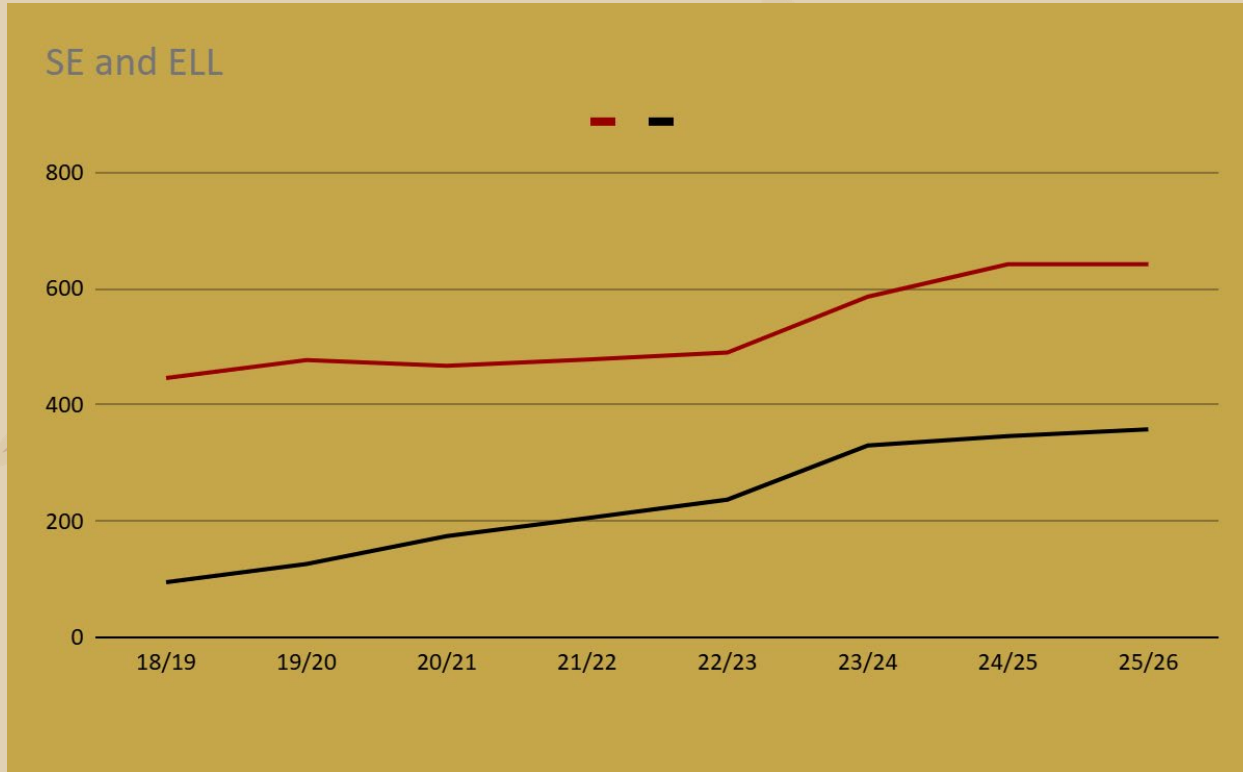
- Organizational Efficiency
 - Accountability of All Supervisors
 - Utilization of TOSA's
 - Succession/Replacement Plans
 - Updating Systems
- Long Term Sustainability / Stability
 - Understanding Tax Implications of the Community
 - Continuing the Work of Funding Reserve



STUDENT ENROLLMENT 2018-2029



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 3
- 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

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

THE BASE FORMULA		
<p>The "quantity change factor," determined by the Dept. of Taxation and Finance for each district by Feb. 1. It's the year-to-year increase in the full value of taxable real property in a school district due to physical or quantity change (e.g., new construction). Increases in full value due solely to assessment changes are not included. This factor will not be less than 1.000, even if a district sees a decrease in its full property value. <i>The commissioner of taxation and finance is authorized to make rules/regulations that may adjust the calculation based on development on tax exempt land.</i></p>	<p>[</p> <p>PRIOR SCHOOL-YEAR TAX LEVY</p> <p>×</p> <p>TAX BASE GROWTH FACTOR</p> <p>+</p> <p>PILOTS RECEIVED IN PRIOR SCHOOL YEAR</p> <p>−</p> <p>TAX LEVY TO PAY FOR SOME COURT ORDERS / JUDGMENTS</p> <p>−</p> <p>TAX LEVY TO PAY FOR LOCAL CAPITAL COSTS</p> <p>×</p> <p>ALLOWABLE LEVY GROWTH FACTOR</p> <p>−</p> <p>PILOTS RECEIVABLE IN COMING SCHOOL YEAR</p> <p>+</p> <p>AVAILABLE CARRYOVER (IF ANY)</p> <p>=</p> <p>TAX LEVY LIMIT</p> <p>]</p>	<p>The total amount of property tax revenue levied by the district for the current school year, adjusted for any excess tax levy that was identified for a previous year, including any interest earned.</p>
	<p>←</p> <p>←</p> <p>←</p> <p>←</p> <p>←</p> <p>←</p> <p>←</p> <p>←</p> <p>←</p> <p>←</p>	<p>The amount of revenue receivable by the school district in the current school year from payments in lieu of taxes, known as PILOTS. Certain commercial property owners (usually large corporations) enter into PILOT agreements to make annual payments instead of paying property taxes for a negotiated period of time.</p>
<p>The amount of the school district's current-year tax levy necessary to pay for court orders or judgments arising out of tort actions. Applies only to the portion that exceeds 5% of the school district's total prior-year tax levy. Tax certioraries do not qualify.</p>		<p>The amount of the school district's current-year tax levy necessary to pay for construction/renovation of capital facilities/equipment (including debt service and lease expenditures) and transportation capital debt service (e.g., bus lease/purchase). Refers only to the portion paid with local tax dollars and does not include state building or transportation aid received. <i>*The commissioner is authorized to make rules/regulations that may provide for adjustments based on a district's share of additional budgeted capital expenditures made by a BOCES.</i></p>
<p>This factor, which accounts for inflationary change, is limited to the lesser of 2% or the change in the consumer price index.</p>		
<p>The highest allowable tax levy (before exclusions; see below) that a school district can propose as part of its annual budget and need only a simple majority of voters (50% + 1) to pass the budget. Each school district will calculate and report its own tax levy limit.</p>		<p>The amount of revenue the school district expects to receive in the coming school year from payments in lieu of taxes, or PILOTS.</p> <p>If a district's current year tax levy was less than its tax levy limit, it must increase the coming year's tax levy limit by that amount or 1.5% of the current year's tax levy limit, whichever is less.</p>



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



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%

Cheektowaga Central School District

Revenue Budget 2025/2026

Revenue Account	Description	2025-2026 Proposed Revenue	2024-2025 Budget
1001.000	Real Property Taxes	26,292,162	25,236,376
1081.000	Other Pmts in Lieu of Taxes	4,400	85,000
1085.000	STAR Reimbursement	2,000,000	2,500,000
1120.000	Nonprop. Tax Distrib. By Co.	1,500,000	2,000,000
2401.000	Interest and Earnings	100,000	250,000
2413.000	Rental of Real Property, BOCES	500,000	500,000
3101.000	Basic Formula Aid-Gen Aids (Ex	28,822,617	20,760,000
3101.001	Excess Cost Aid	1,567,929	1,000,000
3102.000	Lottery Aid	2,900,000	7,000,000
3102.001	VLT Lottery Aid	1,200,000	1,200,000
3102.002	Commercial Gaming Grant	130,000	0
3102.003	MOBILE SPORTS WAGERING	1,045,000	0
3103.000	BOCES Aid (Sect 3609a Ed Law)	1,595,886	1,600,000
3260.000	Textbook Aid (Incl Txtbk/	156,809	150,000
3262.000	Hardware Aid	34,555	33,000
3262.001	Software Aid	34,169	33,000
3263.000	Library A/V Loan Program	14,256	13,000
4601.000	Medic.Ass't-Sch Age-Sch Yr Pro	50,000	50,000
Total GENERAL FUND		67,947,783	62,410,376



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



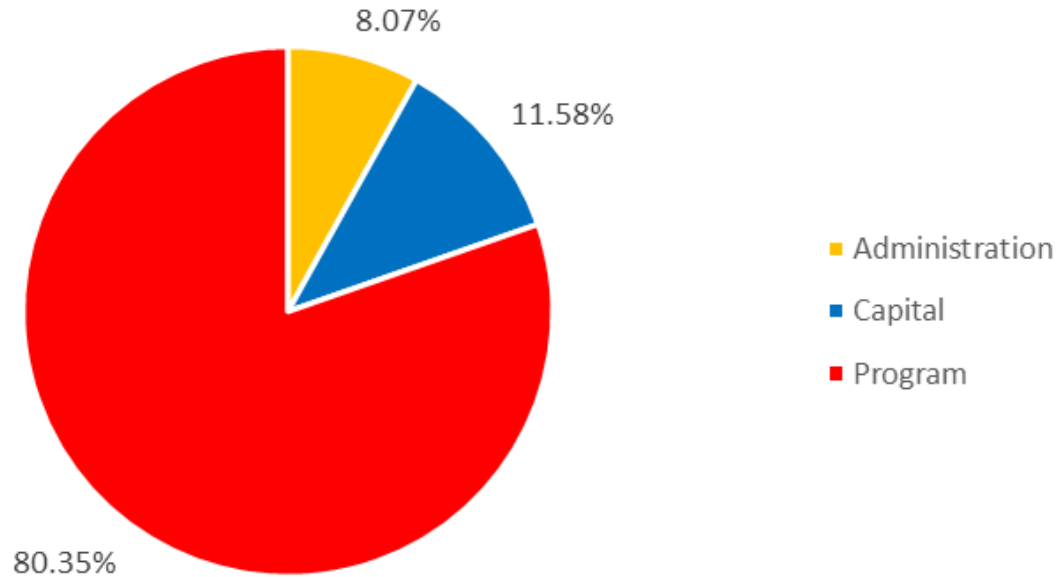
3 Part Budget

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%



Governmental Uncertainty

- Supplement, not supplant
- Title Grants



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Questions?

