



# 2023-24 Budget Hearing

May 2, 2023



GATES CHILI CENTRAL SCHOOL DISTRICT

*Together we teach and inspire excellence for all learners.*

# Agenda

- Budget goals and priorities
- State of the State
- Expenditures
- Revenues
- Propositions
- Next steps
- Summary
- Public Q & A





The background of the slide is a photograph of a football field. In the center, a player in a dark jersey is running with the ball. The field is green with white yard lines. In the background, there are blue bleachers and a scoreboard that reads "GATES CHILI SPARTAN". The sky is clear and blue.

# *Budget Goals and Priorities*



GATES CHILI CENTRAL SCHOOL DISTRICT

# *Budget Goals and Priorities*

## What are we trying to accomplish with this budget?

- Maintain current staffing/programming and to continue with current district goals
- Use State and Federal funding to maintain intervention and mental health supports
- Continue to provide multiple opportunities for student engagement





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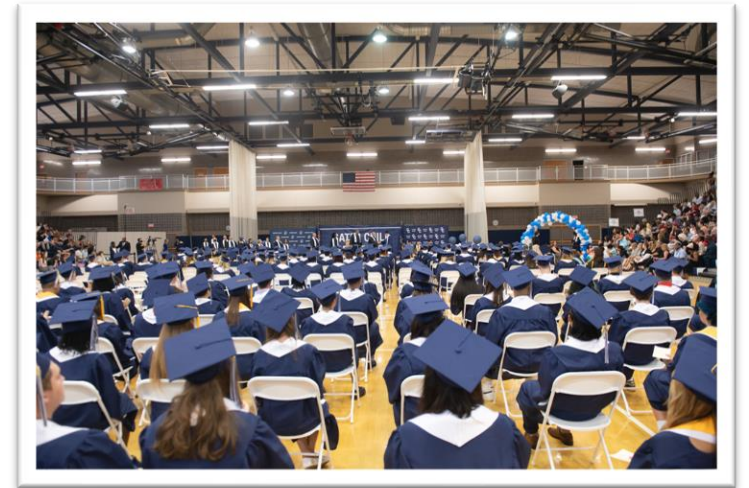
# *State of the State*



GATES CHILI CENTRAL SCHOOL DISTRICT

# State of the State

- Await NYS Budget
  - Waiting...
- Use Fund Balance and Reserves to cover any budgetary gap
- 2023-24 Proposal:\$128,552,415
  - Percent:
  - Known Regionally: 4.75% - 9.39%
    - Gates Chili: 5.08%





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# *Expenditures*



GATES CHILI CENTRAL SCHOOL DISTRICT

# *Expenditure Budget Proposal*

- Modified zero-based
- No frills budget

2022-23: \$122,337,409

2023-24: \$128,552,415

Increase: 5.08%



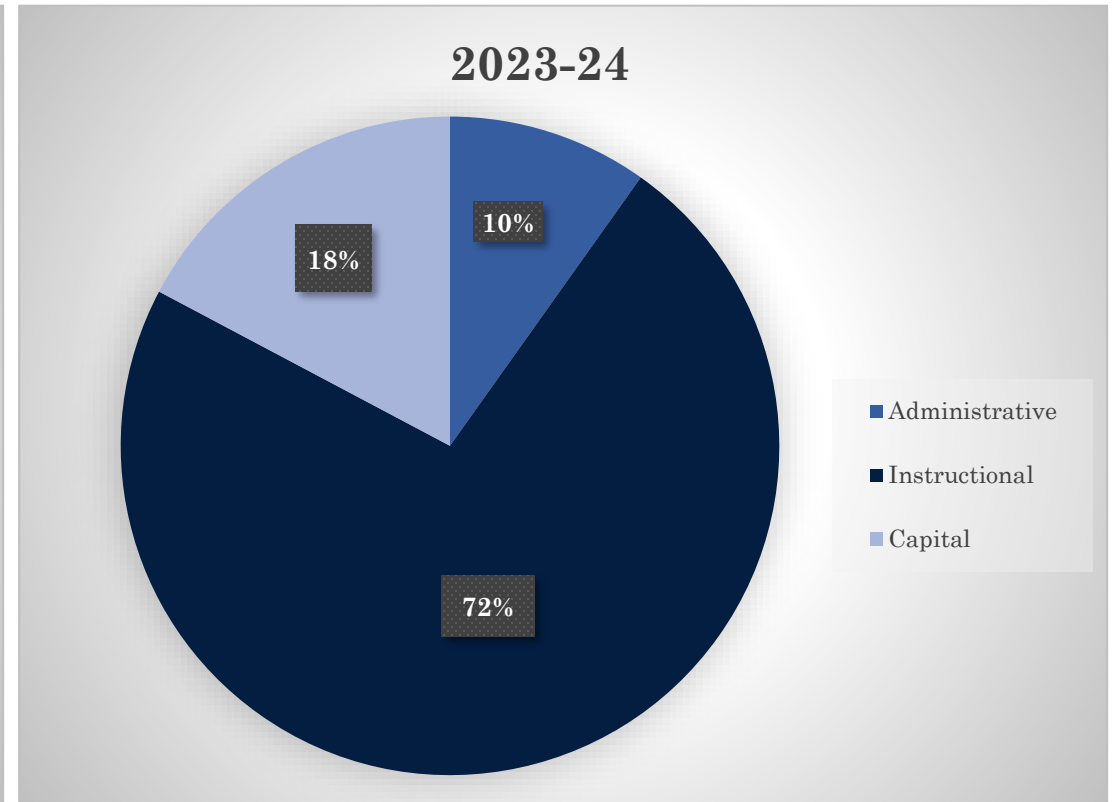
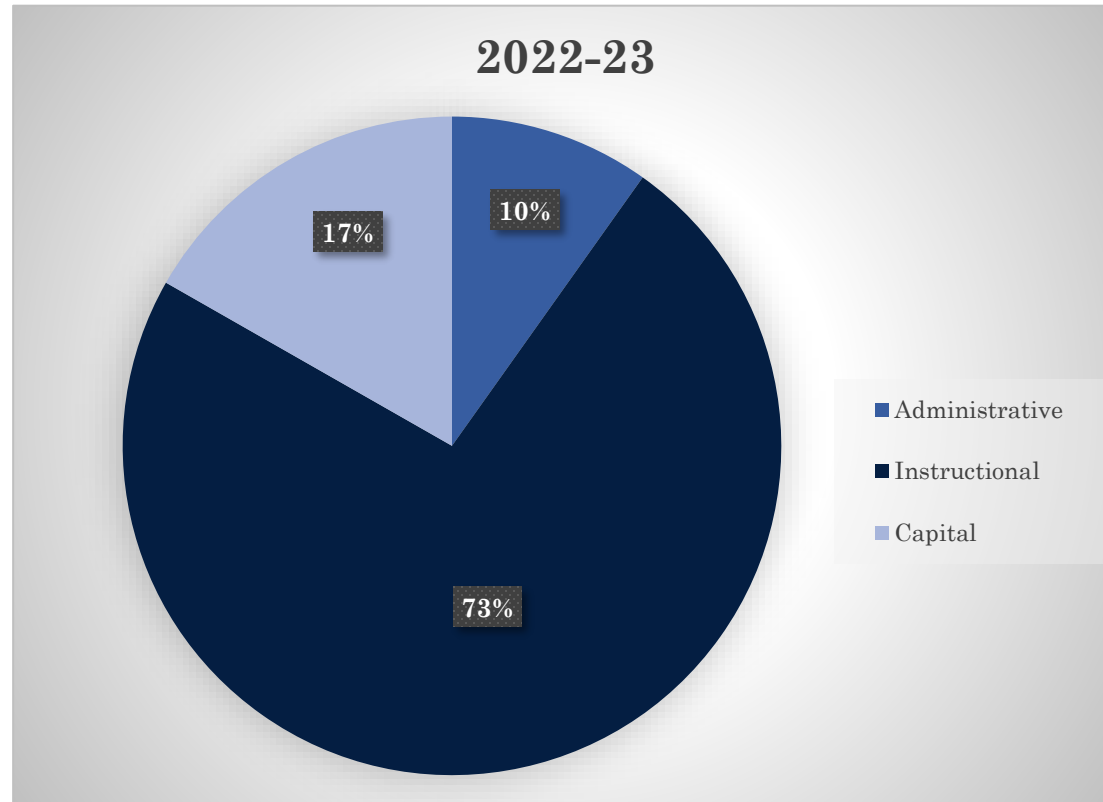


# Highlighted Cost Increases

	2022-23 Budget	2023-24 Proposed	\$ Change	% Change	Notes
ERS Salaries	\$ 13,029,873	\$ 15,036,696	\$ 2,006,823	15.40%	Per contract
Operations & Maintenance	\$ 5,090,138	\$ 6,603,447	\$ 1,513,309	29.73%	Utilities, Supplies, & Materials increases significantly
Security	\$ 385,765	\$ 659,100	\$ 273,335	70.86%	Increase in Security Personnel
Pension - TRS	\$ 4,126,791	\$ 4,553,305	\$ 426,514	10.34%	10.5% of Salaries
Health Insurance - Active	\$ 13,200,000	\$ 15,166,500	\$ 1,966,500	14.90%	608 Medical, 628 Dental, 533 Vision
Health Insurance - Retiree	\$ 6,550,000	\$ 7,098,000	\$ 548,000	8.37%	621 Retirees, 82 Active Retirees - Total of 706 Retirees
Transportation Services	\$ 1,415,685	\$ 1,594,809	\$ 179,124	12.65%	Increase cost of parts, services, electricity, software, tires, & fuel
<b>Total</b>	<b>\$ 43,798,252.00</b>	<b>\$ 50,711,857.00</b>	<b>\$ 6,913,605.00</b>	<b>15.79%</b>	



# Three-Part Budget





# Instructional Program Budget

Program Component	2022-23 Budget	2023-24 Proposed	\$ Change	% Change	Notes
Attendance-Regular School	\$ 284,549	\$ 221,285	\$ (63,264)	-22.23%	Allocation of salaries to proper codes
Co-Curricular Activities-Reg School	\$ 71,000	\$ 94,000	\$ 23,000	32.39%	Recoded to instruction
Community Services	\$ 546,187	\$ 465,240	\$ (80,947)	-14.82%	Recreation and pool employees
Computer Assisted Instruction	\$ 882,227	\$ 1,133,460	\$ 251,233	28.48%	Moved all software from central processing to technology
District Transportation	\$ 5,001,933	\$ 5,871,845	\$ 869,912	17.39%	More efficient bus routes
Employee Benefits	\$ 27,315,718	\$ 28,808,645	\$ 1,492,927	5.47%	Annual increase in costs
Guidance-Regular School	\$ 778,016	\$ 684,034	\$ (93,982)	-12.08%	Allocation of salaries to proper codes
Health Srvc-Reg School	\$ 1,173,079	\$ 1,252,887	\$ 79,808	6.80%	Allocation of salaries to proper codes
Instructional Administration and Staff Development	\$ 528,025	\$ 504,789	\$ (23,236)	-4.40%	Allocation for professional learning opportunities for all instructional staff
Interscholastic Athletics-Reg School	\$ 1,181,515	\$ 1,485,505	\$ 303,990	25.73%	Allocation of salaries to proper codes - Coaching
Occupational Education (Grades 9-12)	\$ 1,007,019	\$ 1,269,606	\$ 262,587	26.08%	Allocation of salaries to federal funds
Prg for English Lanuage Learners	\$ 44,725	\$ -	\$ (44,725)	-100.00%	Recoded to instruction
Prg For Sdnts w/Disabil-Med Elgble	\$ 18,883,727	\$ 18,436,341	\$ (447,386)	-2.37%	Reduced BOCES services
Psychological Srvc-Reg School	\$ 908,467	\$ 927,800	\$ 19,333	2.13%	Allocation of salaries to proper codes
Pupil Personnel Srvc-Special Schools	\$ 240,002	\$ 254,800	\$ 14,798	6.17%	Allocation of salaries to proper codes
School Library & AV	\$ 793,834	\$ 818,401	\$ 24,567	3.09%	Allocation of salaries to proper codes
Social Work Srvc-Reg School	\$ 609,060	\$ 693,950	\$ 84,890	13.94%	Allocation of salaries to proper codes
Teaching-Regular School	\$ 28,306,712	\$ 28,871,844	\$ 565,132	2.00%	Salary increase per contract
Teaching-Special Schools	\$ 394,328	\$ 42,858	\$ (351,470)	-89.13%	Recoded to instruction
Transfer to Other Funds	\$ 260,000	\$ 260,000	\$ -	0.00%	No change
<b>TOTAL</b>	<b>\$ 89,210,123</b>	<b>\$ 92,097,290</b>	<b>\$ 2,887,167</b>	<b>3.24%</b>	



# Administrative Budget

Administrative Component	2022-23 Budget	2023-24 Proposed	\$ Change	% Change	Notes
Board of Education	\$ 34,495	\$ 38,995	\$ 4,500	13.05%	Added new budget code for district clerk meetings and training
Central Administration	\$ 341,317	\$ 365,000	\$ 23,683	6.94%	Salary and membership dues increase
Central Services	\$ 907,500	\$ 1,438,092	\$ 530,592	58.47%	Recode from Computer Assisted Instruction (2630)
Employee Benefits	\$ 3,343,798	\$ 3,659,002	\$ 315,204	9.43%	Increase in cost
Finance	\$ 1,120,091	\$ 1,454,011	\$ 333,920	29.81%	Salary increase and equipment (furniture replacement)
Instructional Administration and Staff Development	\$ 834,538	\$ 918,302	\$ 83,764	10.04%	Increase in professional learning opportunities and supervision
Specialty Items	\$ 1,712,390	\$ 1,809,826	\$ 97,436	5.69%	Increase in property tax refund
Staff	\$ 924,550	\$ 1,010,164	\$ 85,614	9.26%	Increase in BOCES personnel for Public Info & Services
Supervision of Schools	\$ 2,813,893	\$ 2,974,453	\$ 160,560	5.71%	Salary increase
<b>Total</b>	<b>\$ 12,032,572</b>	<b>\$ 13,667,845</b>	<b>\$ 1,635,273</b>	<b>13.59%</b>	





# Capital Budget

Capital Component	2022-23 Budget	2023-24 Proposed	\$ Change	% Change	Notes
Central Services	\$ 5,476,903	\$ 7,262,547	\$ 1,785,644	32.60%	Operation and maintenance of facilities, increase in personnel for security, increase in salary, and significant increased in supply cost
Debt Service and Transfer to Capital Reserve	\$ 13,596,058	\$ 13,223,438	\$ (372,620)	-2.74%	Decrease in Debt Service
Employee Benefits	\$ 2,011,478	\$ 2,291,295	\$ 279,817	13.91%	Annual increase in costs
Specialty Items	\$ 10,000	\$ 10,000	\$ -	0.00%	Estimated refund of Real Property Tax
<b>Total</b>	<b>\$ 21,094,439</b>	<b>\$ 22,787,280</b>	<b>\$ 1,692,841</b>	<b>8.03%</b>	



# 2023-24 Expenditure Budget Breakdown



Salaries and Benefits 66¢

BOCES Services 11¢

Debt Service, Capital Outlay, Transfers 11¢

Services, Tuition, Fees, Insurance 5¢

Materials, Supplies, Books 4¢

Utilities 2¢

Equipment and School Buses 1¢

Fuel <1¢



GATES CHILI CENTRAL SCHOOL DISTRICT



The background image shows a football stadium with blue bleachers. A scoreboard is visible in the center background with the text "GATES CHILI SPARTANS". Below the scoreboard, the bleachers are divided into sections labeled "HOME OF THE SPARTANS" and "GUESTS". A large, stylized "Revenues" text is overlaid in the center of the image. In the foreground, a person is standing on the field near a large circular logo.

# *Revenues*



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# Revenue

- Local property tax: assuming the cap
- Local sales tax: stable
- State funding: increasing
- Other revenues: consistent
- Reserve use: stable



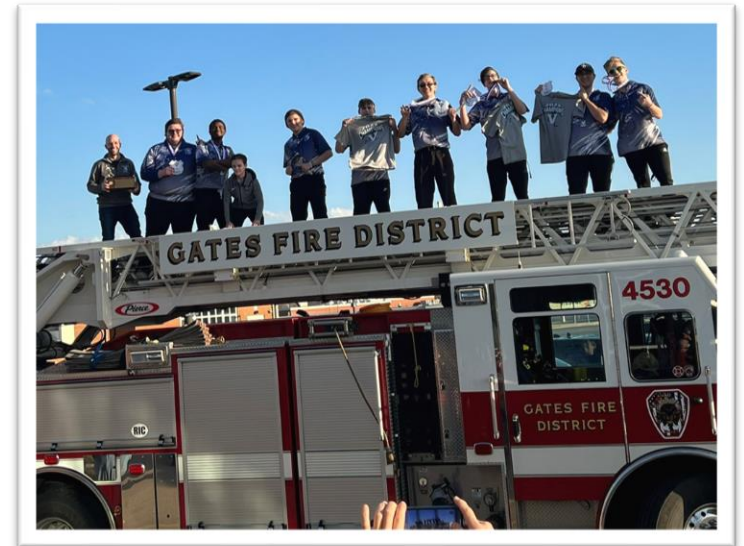


# Local Property Tax

Local Property Taxes account for  
**46.63%** of all revenues

## Tax Cap Factors:

- CPI-U: 8.0%
- Cap: 2%
- Tax base growth factor: 1.0069 (0.69%)
- Capital Exclusion: +\$230,969 (0.40%)
- PILOTs: +\$44,782 (0.08%)



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# Local Property Tax

Current 2022-23 tax levy: \$58,213,112

Est. 2023-24 tax levy: \$59,954,918

Increase: \$1,741,806  
(2.99%)

Est. True Value Tax Rate: \$24.25



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# Local Sales Tax

Local Sales Tax account for **3.16%** of all revenues

- Comes directly from Monroe County
- Uncertainty of impact relating to:
  - Rising costs
  - Amazon sales tax
  - Marijuana legislation

2022-23 (Est.):      \$4,000,000

2023-24 (Est.):      \$4,066,069





# State Funding Budget

State funding accounts for **43%** of all revenues

• Current Estimate: \$55,351,646

Foundation Aid: + \$6,586,552

Categorical/Expense Aid: + \$2,729,118



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# State Funding Breakdown

NYS Aid Category	2022-2023	2023-2024	\$ Change	% Change
Foundation Aid	\$ 26,130,662	\$ 32,658,871	\$ 6,528,209	25.0%
BOCES Aid	\$ 4,173,726	\$ 4,656,694	\$ 482,968	11.6%
High-Cost Excess Cost	\$ 1,675,225	\$ 1,663,944	\$ (11,281)	-0.7%
Private Excess Cost	\$ 831,165	\$ 888,166	\$ 57,001	6.9%
Hardware & Technology	\$ 73,427	\$ 75,109	\$ 1,682	2.3%
Software, Library, Textbook	\$ 320,028	\$ 325,997	\$ 5,969	1.9%
Transportation (Reg. & Summer)	\$ 5,539,612	\$ 5,456,023	\$ (83,589)	-1.5%
Building Aid	\$ 6,830,766	\$ 8,472,136	\$ 1,641,370	24.0%
High Tax Aid	\$ 1,154,706	\$ 1,154,706	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 46,729,317</b>	<b>\$ 55,351,646</b>	<b>\$ 8,622,329</b>	<b>18.5%</b>



# Other Revenue

Other sources account for **1.2%** of all revenues

- Current Estimate: \$1.6M
- Includes items such as tuition, fees, interest earning, sale of property, and Medicaid reimbursement





# *Appropriated Fund Balance and Reserves*

Appropriated Fund Balance and Reserves account for **2.83%** of all revenues

- Current Estimate: \$3,650,000
- Exhaustible funds and should not be relied upon long-term



# *Fund Balance*

- Funds carried over from the prior year to balance current year budgets
- Prefer not to rely on it

2022-23: \$2,800,000

2023-24: \$1,100,000



# Recommendation:

## Approp. Fund Balance and Reserve Use

Source	2022-23 Budget	2023-24 Proposed	\$ Change	% Change
Appropriated Fund Balance	\$ 2,800,000	\$ 1,100,000	\$ (1,700,000)	-61%
Capital - Technology	\$ 300,000	\$ -	\$ (300,000)	-100%
EBALR Reserve	\$ 100,000	\$ 100,000	\$ -	0%
ERS Reserve	\$ 1,550,000	\$ 1,550,000	\$ -	0%
Tax Cert Reserve	\$ 100,000	\$ 100,000	\$ -	0%
TRS Reserve	\$ 800,000	\$ 800,000	\$ -	0%
<b>TOTAL</b>	<b>\$ 5,650,000</b>	<b>\$ 3,650,000</b>	<b>\$ (2,000,000)</b>	<b>-35.40%</b>
Utilization Data	2022-23	2023-24		
Current/Estimated Budget	\$ 122,337,409	\$ 128,552,415		
Percentage (per budget)	4.62%	2.84%		
Max Reserve Usage (Based on Est. Budget)	\$ 4,893,496	\$ 5,142,097		
Max Recommended Utilization	4.00%	4.00%		





# 2023-24: Revenue Budget Breakdown



School Property Taxes 47¢

NY State Aid 43¢

Monroe County Sales Tax 3¢

Fund Balance and Reserves 3¢

Other Revenues 4¢  
*Interest earnings, payments in-lieu  
of taxes, Medicaid,  
fees, tuition*



GATES CHILI CENTRAL SCHOOL DISTRICT

# Overall Revenue Snapshot

	2022-23 Budget	2023-24 Proposed	\$ Change	% Change	% of Budget
Local Property Tax	\$ 58,213,112	\$ 59,954,918	\$ 1,741,806	2.99%	46.64%
PILOTS	\$ 2,580,000	\$ 2,624,782	\$ 44,782	1.74%	2.04%
Sales Tax	\$ 4,000,000	\$ 4,066,069	\$ 66,069	1.65%	3.16%
State Aid	\$ 48,796,297	\$ 55,351,646	\$ 6,555,349	13.43%	43.06%
Other	\$ 3,098,000	\$ 2,905,000	\$ (193,000)	-6.23%	2.26%
FB & Reserves	\$ 5,650,000	\$ 3,650,000	\$ (2,000,000)	-35.40%	2.84%
<b>Total</b>	<b>\$ 122,337,409</b>	<b>\$ 128,552,415</b>	<b>\$ 6,215,006</b>	<b>5.08%</b>	<b>100.00%</b>



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# *Propositions*



GATES CHILI CENTRAL SCHOOL DISTRICT



# Vote Propositions

1. Expenditure Budget \$128,552,415
2. Bus Purchases \$1,929,330  
*Amount reflects 14 new buses  
and trade-in value for 14 buses*
3. Capital Reserve Creation \$15,000,000
4. Student Representative to the BOE



The background image shows a football stadium with blue bleachers. A scoreboard is visible in the center background with the text "GATES CHILI SPARTANS". On the left side of the bleachers, it says "HOME OF THE SPARTANS", and on the right side, it says "GUESTS". In the center of the field, there is a large white logo. A person is standing on the field in front of the logo. The text "Next Steps" is written in a large, black, cursive font across the center of the image.

# *Next Steps*





# *Next Steps*

Budget vote on Tuesday, May 16  
from 6:30 a.m. to 8:30 p.m. at the  
Gates Chili Field House

For budget documents, information  
about the BOE candidates, and/or  
to see this presentation again, go to  
*[gateschili.org/vote](https://gateschili.org/vote)*



GATES CHILI CENTRAL SCHOOL DISTRICT



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# Summary



GATES CHILI CENTRAL SCHOOL DISTRICT

# Summary

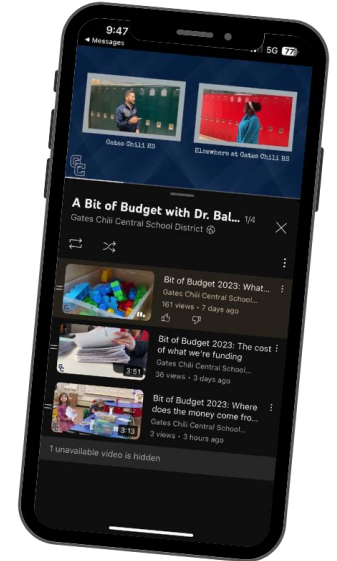
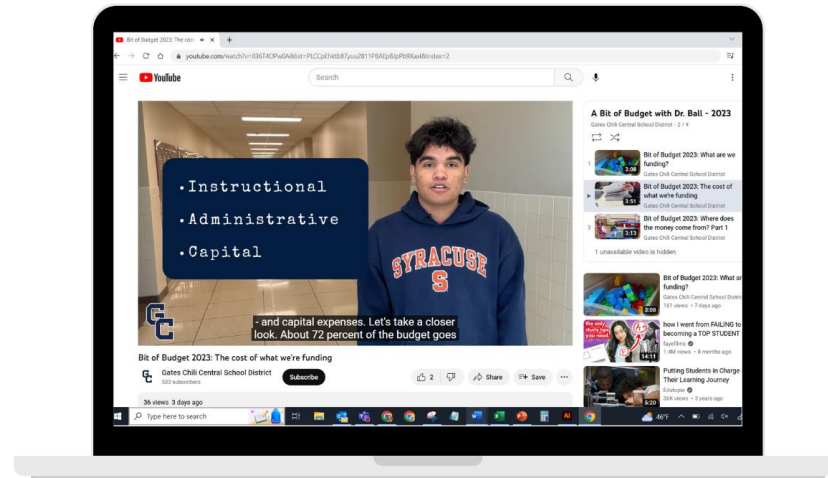
- Our intention is to maintain current staffing/programming and to continue with current district goals
- Use State and Federal funding to increase intervention and mental health supports
- Continue to provide multiple opportunities for student engagement
- Acknowledging that this a balanced budget that will use exhaustible reserves and fund balance



# Still a bit unclear?

Check out “A Bit of Budget with Dr. Ball!”

This award-winning weekly budget series features Junior Achievement Economics students helping to break down the district’s expenditures, revenue sources, and more!



*To watch the series, go to **[gateschili.org/BitOfBudget](https://gateschili.org/BitOfBudget)** or scan this QR code with your device’s camera*



GATES CHILI CENTRAL SCHOOL DISTRICT





*Thank you!*



GATES CHILI CENTRAL SCHOOL DISTRICT





The background image shows a football field with blue bleachers. A scoreboard in the center of the bleachers reads "GATES CHILI SPARTANS" at the top, "HOME OF THE SPARTANS" on the left, and "GUESTS" on the right. A large, stylized Spartan helmet logo is painted on the field. A person is standing on the field in front of the logo. The text "Public Q&A" is overlaid in a large, black, cursive font.

# Public Q&A



GATES CHILI CENTRAL SCHOOL DISTRICT

*Together we teach and inspire excellence for all learners.*



# *Meet the Candidates Night*



GATES CHILI CENTRAL SCHOOL DISTRICT

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