

2025-26

Budget Ambassadors Workshop

Part II - March 20, 2025



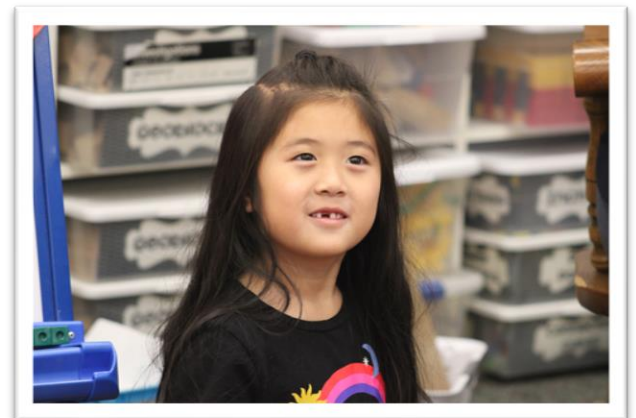
GATES CHILI CENTRAL SCHOOL DISTRICT

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Welcome Ambassadors!

These meetings are intended to share information about the district's finances

- Please ask questions any time that one arises
- Allow others to talk without interruption
- Be respectful
- Share your recommendations with the board
- Ultimately, all decisions are made by the Board of Education



Introductions



Mr. Christopher Dailey
Superintendent of Schools



Dr. Mitchell Ball
Assistant Superintendent
for Business



Ms. Sally Sanford
District Treasurer



Mrs. Anna Lamb
Assistant School Business
Administrator

Budget Ambassador Schedule

Thursday, March 6 at 6 p.m.

- District Overview, Expenditures, Payroll, Benefits, Other Expense Categories

Thursday, March 20 at 6 p.m.

- Revenues, Tax Cap, Reserves, Financial Summary Charts, Budget Ambassador Survey



Tonight's Agenda

- Recap of expenditure session
- Follow-up to last session
- Revenues
- Tax Cap
- Reserves
- Budget Ambassador Survey



Recap of Last Session

March 6, 2025



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District Snapshot



Students

- Slight increase in enrollment 3,600
- Diverse Population
 - English Language Learners 5%
 - Students with Disabilities 15%
 - Economically Disadvantaged 56%



Employees

- Active employees 1,134
- Retired employees 737
- Average years of service 9.17 years



Programs

- Mental health support
- Broad range of accelerated and Advanced Placement (AP) offerings
- Many athletic and extracurricular activities
- Free and Reduced Lunch
- Career and Technical Education



Significant Expenditure Challenges



Benefit costs

- \$33.3 Million
- 24%+ of Total Budget
- Decrease: Approx. \$1,277,868 (-3.7%)



Transportation costs

- Effected by gas / electric, power infrastructure and parts prices
- Bus base price increase
- Special education placements
- Retention of Employees



Special education costs

- ~\$20M
- 14.7%+ of Total Budget



Debt service for capital costs

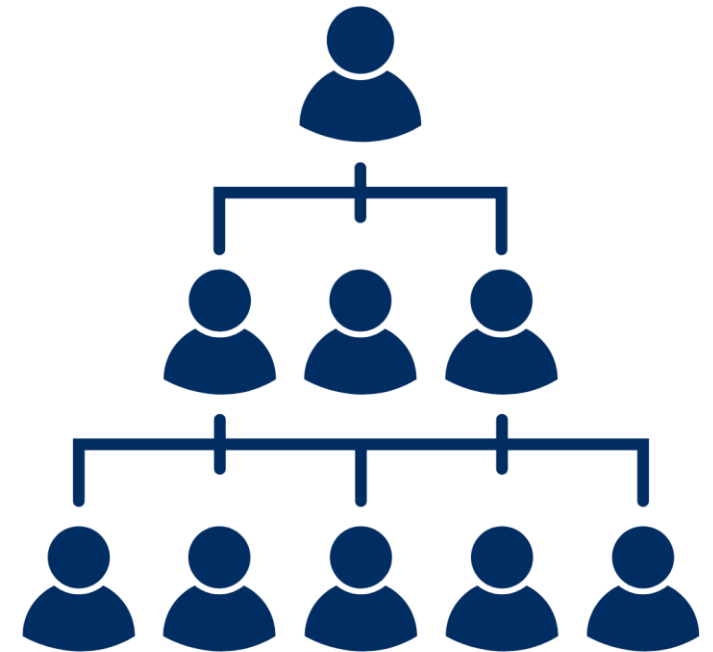
- \$12.4M
- 8.94%+ of Total Budget



Administrative Restructuring 2025-26

The district is making several strategic changes to its leadership structure to improve efficiency and save costs.

- These shifts will result in **more than \$200,000 in cost savings** while improving services and aligning resources to better support students and staff.
- See a detailed list of the changes at *gateschili.org/Restructuring*



Predicting Revenues



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Preliminary Revenue Budget

\$ 138,962,456

- 4.24% - Estimated increase from 2024-25
- \$ 5,657,433 - Estimated increase

Important Notes:

- *CPI-U: 2.9%*
- *State Aid and Reserve Use still TBD*
- *Wage pressures – going concern*



Predicting Revenues



Four (4) largest revenue sources:

- Local property taxes
- State Aid
- Reserves
- Monroe County sales tax



Other revenue sources:

- Tuition
- Student Fees
- Property / Equipment Rental
- Medicaid Reimbursement
- Interest earnings
- Payments in-lieu of taxes
- Admissions



Limited Options

Investments for interest earnings

- Focus on security and liquidity first, then interest earnings

Corporate Sponsorships

- Few ties to private interest

We don't sell a product!



Revenues

Where does the money come from?



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Current Year (24-25): Revenue Budget Breakdown



School Property Taxes 47¢

NY State Aid 45¢

Monroe County Sales Tax 2¢

Fund Balance and Reserves 3¢

Other Revenues 3¢
*Interest earnings, payments in-lieu
of taxes, Medicaid,
fees, tuition*



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Budgeting for *State Funding* (*a.k.a. State Aid*)




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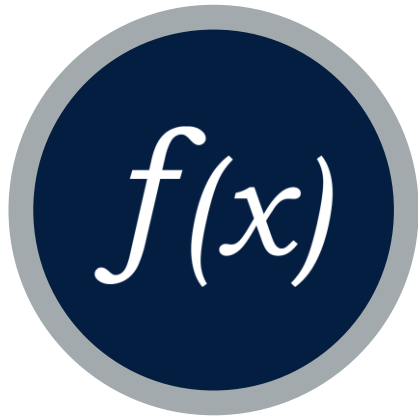
State Aid Timeline

State Budget runs April 1 through March 31

- 
- End of January** The Executive Branch of New York State (Governor's Office under the guidance of the Division of Budget) releases their proposal for funding operations.; part of that is the aid package for schools
 - March** Negotiations between the Executive Branch (Governor) and the Legislative Branch (Senate Majority Leader and Assembly Speaker) occur
 - April 1** State budget due; an aid package is released and distributed to schools based on formulas and prior year(s) expenses



Two Main Types of State Aid



Formula-Driven Aid



Expense-Driven Aid



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Formula-Driven Aid

- Distributed amongst the nearly 700 districts statewide
- Uses complex formulas that look at data sets like:
 - Demographics
 - Student Counts
 - Poverty Indicators
 - Local Wealth Measures
 - Community Composition

The state plugs local data sets into the formulas to generate district funding out of the general state budget allocation of education funding.



Expense-Driven Aid (Categorical)

- Distributed based explicitly on our expenses.

Example: district purchase of buses (we get approx. **74 cents** on the dollar back from the state in the following year)

- Major State Aid increases are based directly on prior year or year expenditures.
- Reimbursement on expenditures that have already occurred.



New to 2025... SAIPE!

- **Use of Small Area Income and Poverty Estimates (SAIPE) data**
 - Calculated by U.S. Census Bureau
 - Provides annual estimates of income and poverty statistics for all school districts, counties and states
- **For schools, they look at:**
 - total population
 - number of children ages 5 to 17
 - number of related children ages 5 to 17 in families in poverty
- **Via:**
 - The model-based county estimates and inputs from federal tax information and multi-year survey data produce estimates of poverty



Gates Chili State Aid Factors



Selected Formula-Driven Aid Factors:

0.650 Combined Wealth Ratio

0.425 Free and Reduced Lunch % (3-year Average)

Selected Expense-Driven Aid Factors:

0.705 BOCES Aid Ratio

0.669 Public Excess Cost Aid Ratio

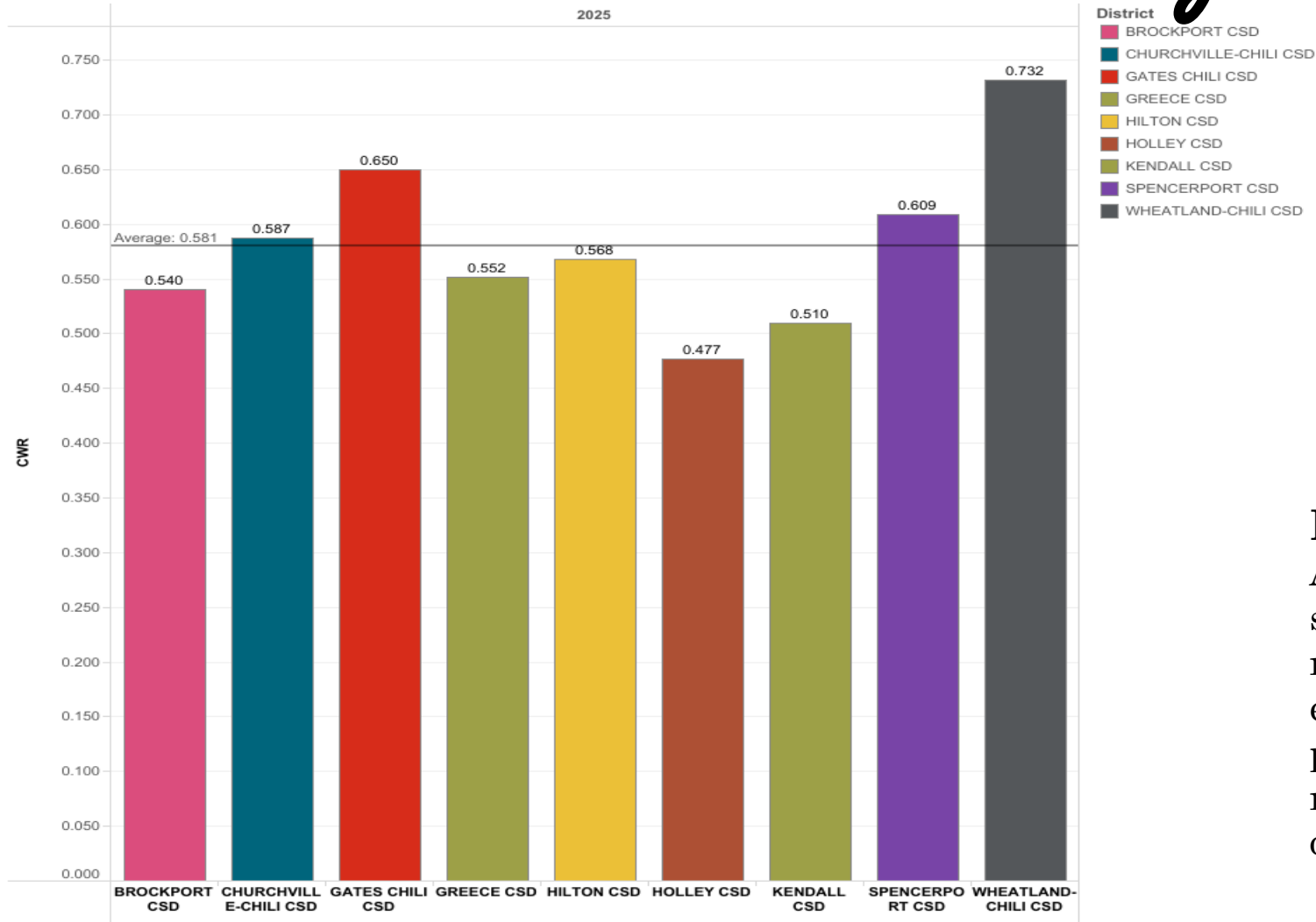
0.903 Private Excess Cost Aid Ratio

0.737 Transportation Aid Ratio

0.796 Building Aid Ratio



Combined Wealth Ratio - Regional Comparison



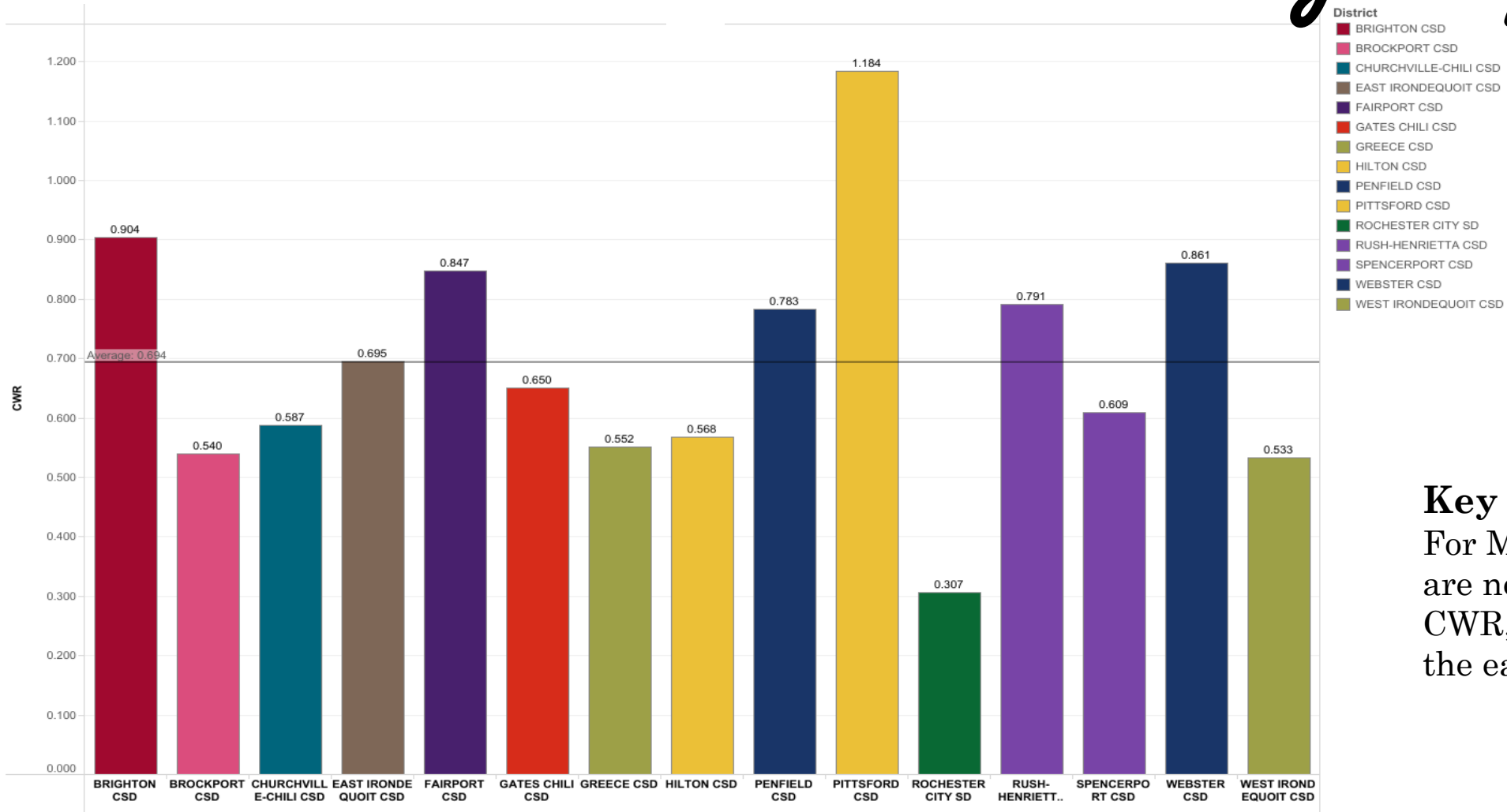
Key Takeaway:

Although Gates Chili is below the statewide average for CWR, regionally, we are on the high end. This means we get a smaller portion of state aid and are more reliant on our tax base to balance our budget.



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Combined Wealth Ratio - Monroe County Comparison



Key Takeaway:
For Monroe County, we are near average for CWR, but below most of the eastside districts.



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Current Year: State Funding

State Aid estimate accounts for:
41.5% of General Fund Revenue

Current Estimate: \$55,387,608



2025-2026 NYS Executive Budget

Proposal recommends:

- \$37.4 Billion for School Aid
- Increase of 4.7% over the 2024-25 SY



Executive Proposal Includes...

On Jan. 21, Governor Hochul presented her proposal for the 2025-26 State Budget.

The Governor is proposing a total of \$37.4 billion in state support for public schools. The \$37.4 billion amount is made up of: \$36.9 billion in formula-based aids, \$463.53 million in categorical aids and grant programs.

This would be a 4.75% increase over the 2024-25 State Budget for school aid. Her proposal continues all expense-driven aids formulas.



What do the experts say?



State Aid: By the Numbers

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
Foundation Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Univ Pre-Kindergarten	\$ 1,587,635	\$ 1,587,635	\$ -	-
BOCES Aid	\$ 4,842,328	\$ 6,015,026	\$ 1,172,698	24.22%
High-Cost Excess Cost	\$ 1,325,166	\$ 1,527,694	\$ 202,528	15.28%
Private Excess Cost	\$ 1,087,761	\$ 1,161,365	\$ 73,604	6.77%
Hardware & Technology	\$ 73,116	\$ 74,149	\$ 1,033	1.41%
Software, Library, Textbook	\$ 323,528	\$ 328,366	\$ 4,838	1.50%
Transportation (Reg. & Summer)	\$ 6,138,237	\$ 6,807,235	\$ 668,998	10.90%
Building Aid	\$ 8,376,027	\$ 9,566,223	\$ 1,190,196	14.21%
High Tax Aid	\$ 1,154,706	\$ 1,154,706	\$ -	-
TOTAL	\$ 56,975,243	\$ 65,500,700	\$ 8,525,457	14.96%



State Aid: Foundation Aid

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
Foundation Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Univ Pre-Kindergarten	\$ 1,587,885	\$ 1,587,885	\$ -	-
BOCES Aid	\$ 4,842,328	\$ 6,015,026	\$ 1,172,698	24.22%
High-Cost				8%
Private Ex				7%
Hardware				1%
Software,				0%
Transportation (Reg. & Summer)	\$ 6,188,287	\$ 6,887,288	\$ 698,999	11.30%
Building Aid	\$ 8,376,027	\$ 9,566,223	\$ 1,190,196	14.21%
High Tax Aid	\$ 1,154,706	\$ 1,154,706	\$ -	-
TOTAL	\$ 56,975,243	\$ 65,500,700	\$ 8,525,457	14.96%

Foundation Aid:

1. Foundation Aid increase tied to SAIPE
2. Outdated 2000 Census data replaced with most recent data
3. Formula provides additional aid to low-wealth school districts – at least 2% increase



State Aid: BOCES Aid

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
Foundation Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Univ Pre-Kindergarten	\$ 1,587,635	\$ 1,587,635	\$ -	-
BOCES Aid	\$ 4,842,328	\$ 6,015,026	\$ 1,172,698	24.22%
High-Cost Excess Cost	\$ 1,825,166	\$ 1,527,694	\$ -297,472	-15.28%
Private Excess Cost	\$ 1,087,761	\$ 1,161,365	\$ 73,604	6.77%
Hardware				1.41%
Software				1.50%
Transportation				10.90%
Building				14.21%
High Tech				-
BOCES Aid:				
1. Aid on expenses for BOCES programs and services (non-special education) from prior year				
2. The district continues to utilize services that have non-programmatic costs to BOCES.				
TOTAL	\$ 56,975,243	\$ 65,500,700	\$ 8,525,457	14.96%



State Aid: Excess Cost Aid

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
Foundation Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Univ Pre-Kindergarten	\$ 1,587,635	\$ 1,587,635	\$ -	-
BOCES Aid	\$ 4,842,828	\$ 6,015,026	\$ 1,172,198	24.22%
High-Cost Excess Cost	\$ 1,325,166	\$ 1,527,694	\$ 202,528	15.28%
Private Excess Cost	\$ 1,087,761	\$ 1,161,365	\$ 73,604	6.77%
Hardware & Technology	\$ 73,116	\$ 74,149	\$ 1,033	1.41%
Software & Technology	\$ 222,500	\$ 222,500	\$ -	1.50%
Transportation				10.90%
Building				14.21%
High-Cost Excess Cost				-
				14.96%

Excess Cost(s):

1. Tied to Special Education placements and costs
2. Variable/Uncertain based on classification and enrollment of students
3. District is taking strides with student support services.
4. District is recognized for services available to our students.



State Aid: Transportation Aid

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
Foundation Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Univ Pre-Kindergarten	\$ 1,587,635	\$ 1,587,635	\$ -	-
BOCES				24.22%
High School				15.28%
Private				6.77%
Hardware & Technology	\$ 73,116	\$ 74,149	\$ 1,033	1.41%
Software, Library, Textbook	\$ 228,528	\$ 328,366	\$ 99,838	43.70%
Transportation (Reg. & Summer)	\$ 6,138,237	\$ 6,807,235	\$ 668,998	10.90%
Building Aid	\$ 8,376,027	\$ 9,566,822	\$ 1,190,795	14.21%
High Tax Aid	\$ 1,154,706	\$ 1,154,706	\$ -	-
TOTAL	\$ 56,975,243	\$ 65,500,700	\$ 8,525,457	14.96%

Transportation Aid:

1. Increased cost of bus purchases means more aid
2. Also, driven by electric bus purchases



State Aid: Building Aid

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
Foundation Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Un	Building Aid: 1. Capital Project to preserve our resources and address critical infrastructure needs to maintain our schools. 2. Upgrades, improvements, and routine maintenance at Florence Brasser Elementary School, Gates Chili High School, Gates Chili Middle School, and the Gates Chili Administration Building.			-
BO				24.22%
Hig				15.28%
Priv				6.77%
Har				1.41%
Sof				1.50%
Transportation (Reg. & Summer)	\$ 6,128,227	\$ 6,887,285	\$ 759,058	10.90%
Building Aid	\$ 8,376,027	\$ 9,566,223	\$ 1,190,196	14.21%
High Tax Aid	\$ 1,154,706	\$ 1,154,706	\$ -	-
TOTAL	\$ 56,975,243	\$ 65,500,700	\$ 8,525,457	14.96%



State Aid: Final Thoughts

NYS Aid Category	2024-2025	2025-2026	\$ Change	% Change
BOCES Aid	\$ 32,066,739	\$ 37,278,301	\$ 5,211,562	16.25%
Building Aid	\$ 1,587,635	\$ 1,587,635	\$ -	0.00%

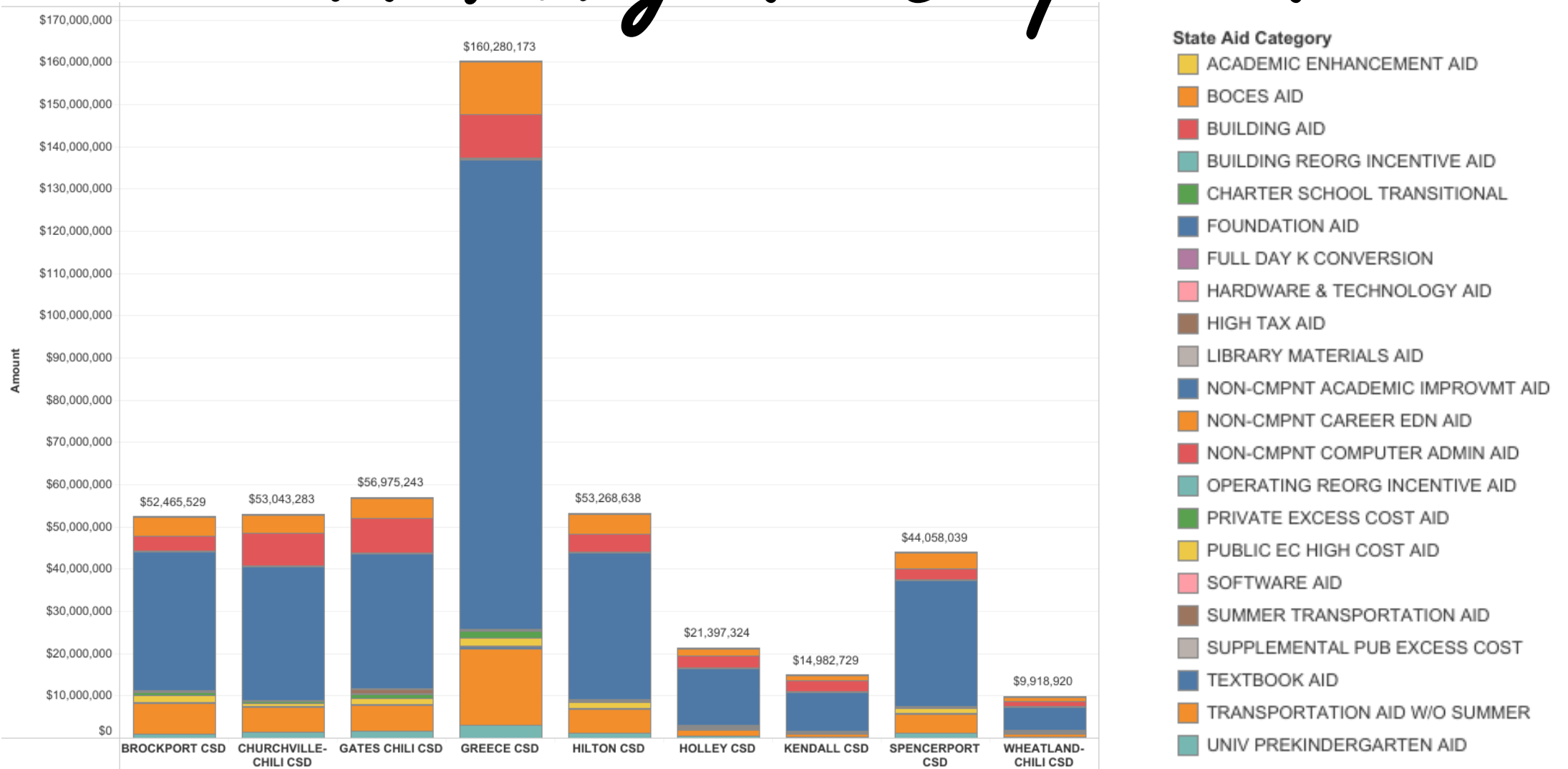
Final Thoughts on State Aid:

1. Foundation Aid increase tied to legally mandated formula using SAIPE for 2025-2026.
2. Universal Pre-kindergarten stable
3. Building Aid increase tied to additional debt service costs.

Software, Library, Textbook	\$ 6,138,237	\$ 6,807,235	\$ 668,998	10.90%
Transportation (Reg. & Summer)	\$ 8,376,027	\$ 9,566,223	\$ 1,190,196	14.21%
Univ Pre-Kindergarten	\$ 1,154,706	\$ 1,154,706	\$ -	
TOTAL	\$ 56,975,243	\$ 65,500,700	\$ 8,525,457	14.96%



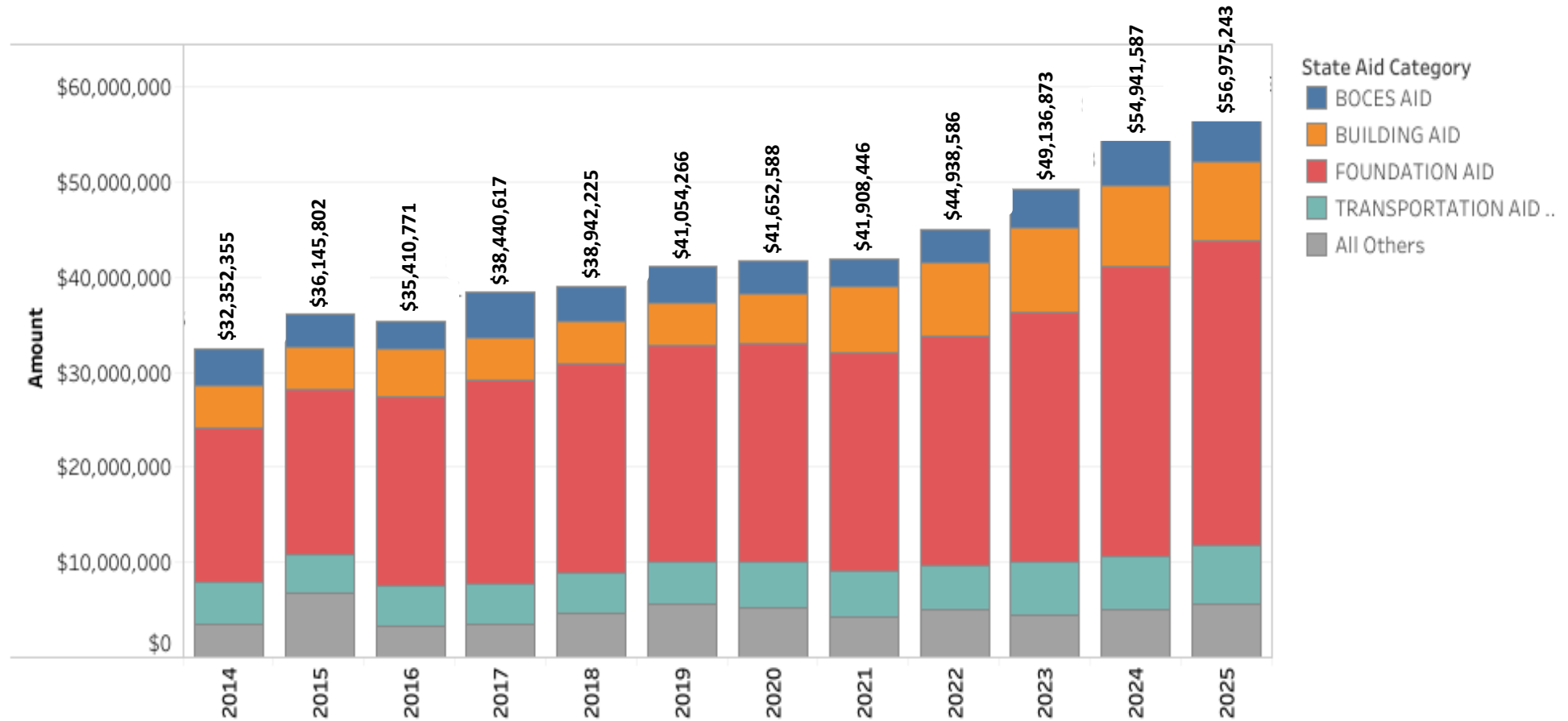
State Aid: Regional Comparison



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State Aid: GC Historical Profile



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Budgeting for *Local Property Taxes*



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The Property Tax Cap

The property tax cap was signed into law on June 24, 2011 (see Chapter 97 of the NYS Laws of 2011).

Key Components of the Tax Cap

What is the property tax cap?

The tax cap law establishes a limit on the annual growth of property taxes levied by local governments and school districts to two percent or the rate of inflation, whichever is less.

Who is subject to the tax cap?

The cap applies to all independent school districts outside of the Big Five Cities (i.e., dependent school districts) and to all local governments including counties, cities, towns, villages and special districts (except those special districts noted below). The cap does not apply to New York City.



The Property Tax Cap (cont'd)

Key Components of the Tax Cap

Are there exceptions to the tax cap?

There are limited, narrow exclusions to the cap, including certain costs of significant judgments arising out of tort actions, changes in capital expenses, changes in Payment in Lieu of Taxes (PILOTS), and unusually large year-to-year increases in pension contribution rates.

Is there an override mechanism to the tax cap?

The tax levy cannot exceed the cap unless 60 percent of voters (for school districts) or 60 percent of the total voting power of the governing body (for local governments) approve such an increase.



Current Property Tax

Local Property Taxes:
47.2% of all revenues

2024-25 Property Tax:
\$62,930,900



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Our Critical Components

- $CPI-U = 2.9\%$
- Tax base growth factor: 1.000 (100%)
- PILOTS decrease
 - From \$1,468,802 to \$1,153,763
 - Decrease of \$315,039





Breaking Budget News



Budgeting for

Payments in Lieu of Taxes

(PILDTs)



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PILOTS

Gates:

- CLA WNY, LLC
- Kofp, LLC
- Mastin of Rochester
- Rotork Controls
- Rochester Tech Park

2024 PILOTS: \$1,468,802

2025 PILOTS: \$1,153,763

Chili:

- 200 Aviation Avenue
- 300 Trade Court Holdings
- 350 International Boulevard
- American Management, LLC
- Garage 4119 Holdings Co., LLC
- Howitt-Paul Road LLC





Breaking Budget News



There are four expiring Payments in Lieu of Taxes (PILOT) agreements within the Town of Chili:

39 Jetview Drive
44 Jetview Drive
CLA WNY
Gallina Development

This means that we will no longer receive these payments through the PILOT agreement.



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Breaking Budget News



Therefore, the tax cap calculation increases the total levy by the decrease in PILOT payments to be received.

***But this doesn't mean your taxes
go up by this difference!***

This additional taxation is distributed across the increased assessments that are coming back onto to the tax rolls.



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Estimated Property Tax

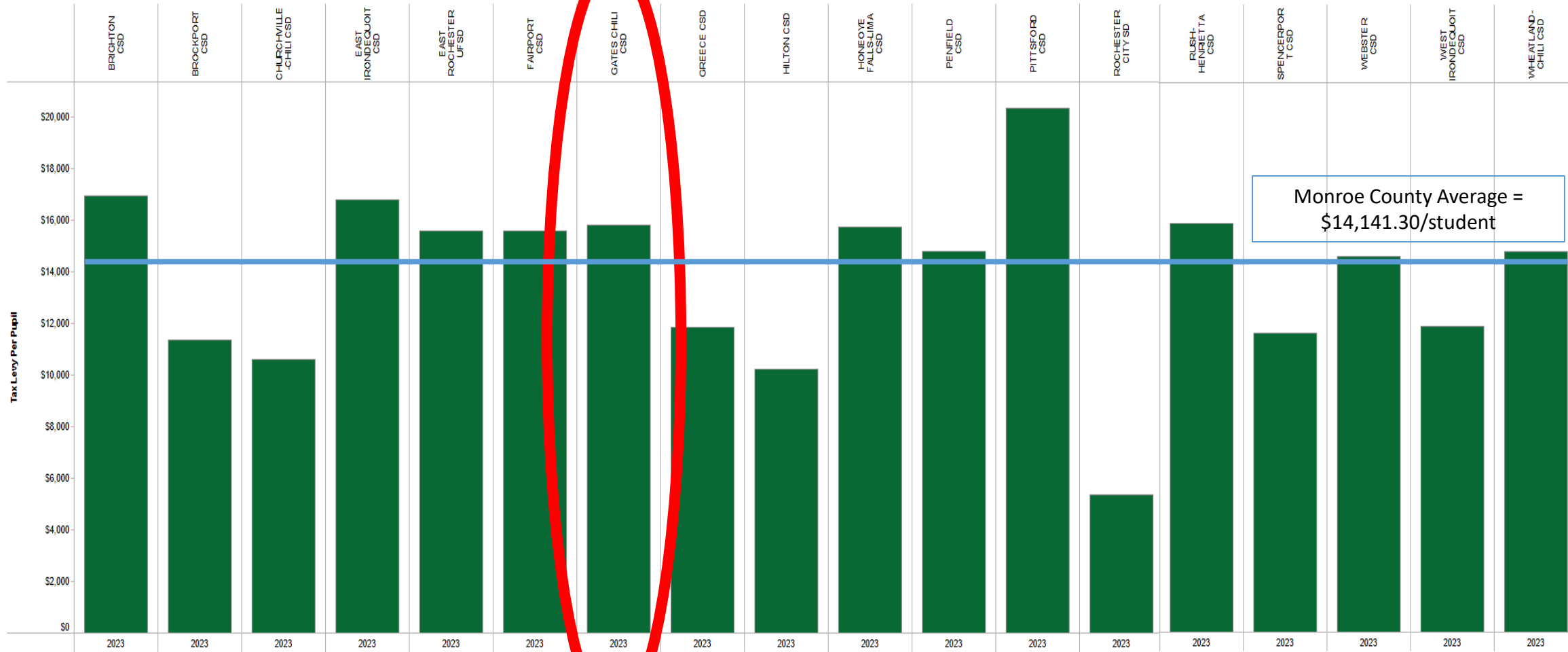
2025-26 Estimate: \$64,453,048

- Increase of 2.42%, or \$1,522,148
- Estimated Blended True Value Tax Rate:
 - **Uncertain, based on Gates Reassessment**
 - Based on 2024 EQ Rates and Assessments

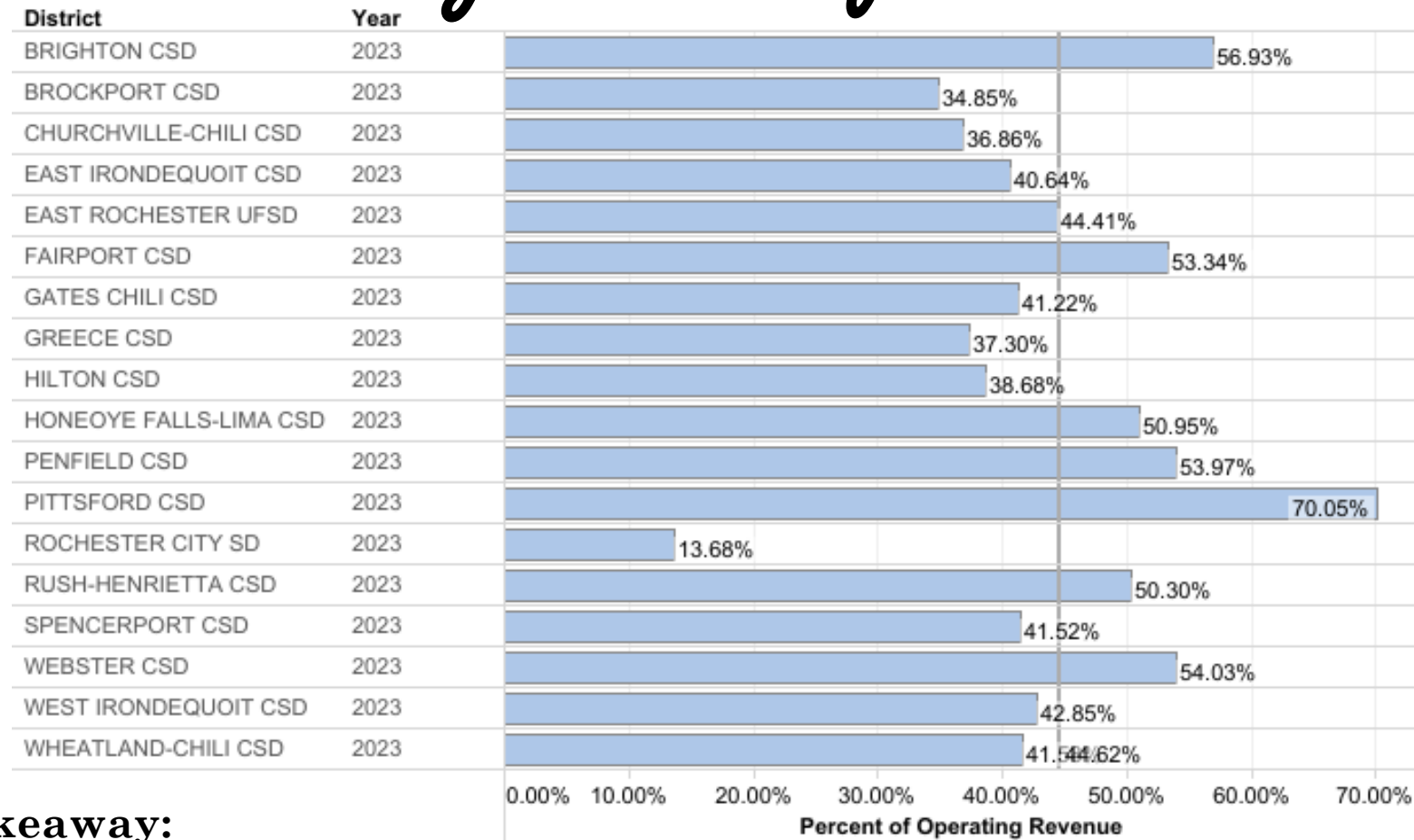


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2023 Tax Levy - Per Student



Tax Levy as a % of Revenue



Key Takeaway:

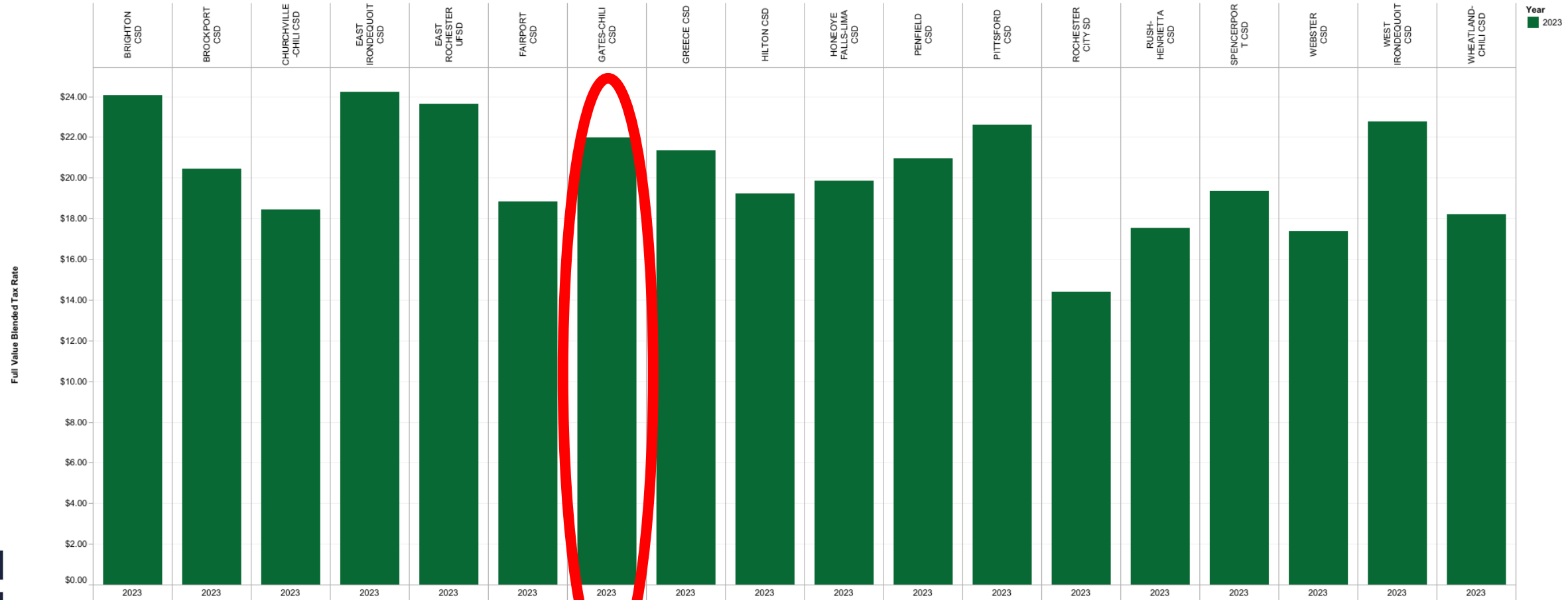
Gates Chili has a greater reliance on local tax revenue compared to our peers. This is a result of less favorable state aid ratios.

Think CWR (Combined Wealth Ratio)!



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2023 Tax Rate Comparison - Monroe County



Notes:

2023 True Value Tax Rate was \$25.00 for Town of Chili
\$24.09 for Town of Gates



Budgeting for
Monroe County Sales Tax



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Local MC Sales Tax

- **3.07%** of all revenue
- Monroe County distributes

2024-25 (Budget):	\$4,294,939
2025-26 (Estimated):	\$3,020,000



Budgeting for *Other Revenues*



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Other Revenue Areas

Less than 3% of budget:

Interest Earnings	<i>Increase due to higher rates</i>
Rental of Property	<i>Slight Increase</i>
Continuing Education	<i>Decrease based on prior year actuals</i>
Day School Tuition	<i>Decrease based on current year enrollments</i>
Health Services	<i>Slight increase due to increased District expenses</i>
Medicaid	<i>Slight Increase</i>
Equipment/Minor Sales	<i>No Change</i>
Student Fees/Charges	<i>Increase based on prior year actuals</i>
Refund of Prior Year/Misc.	<i>Increase based on prior year actuals</i>



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Budgeting for *Fund Balance and Reserve Use*



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Appropriated Fund Balance

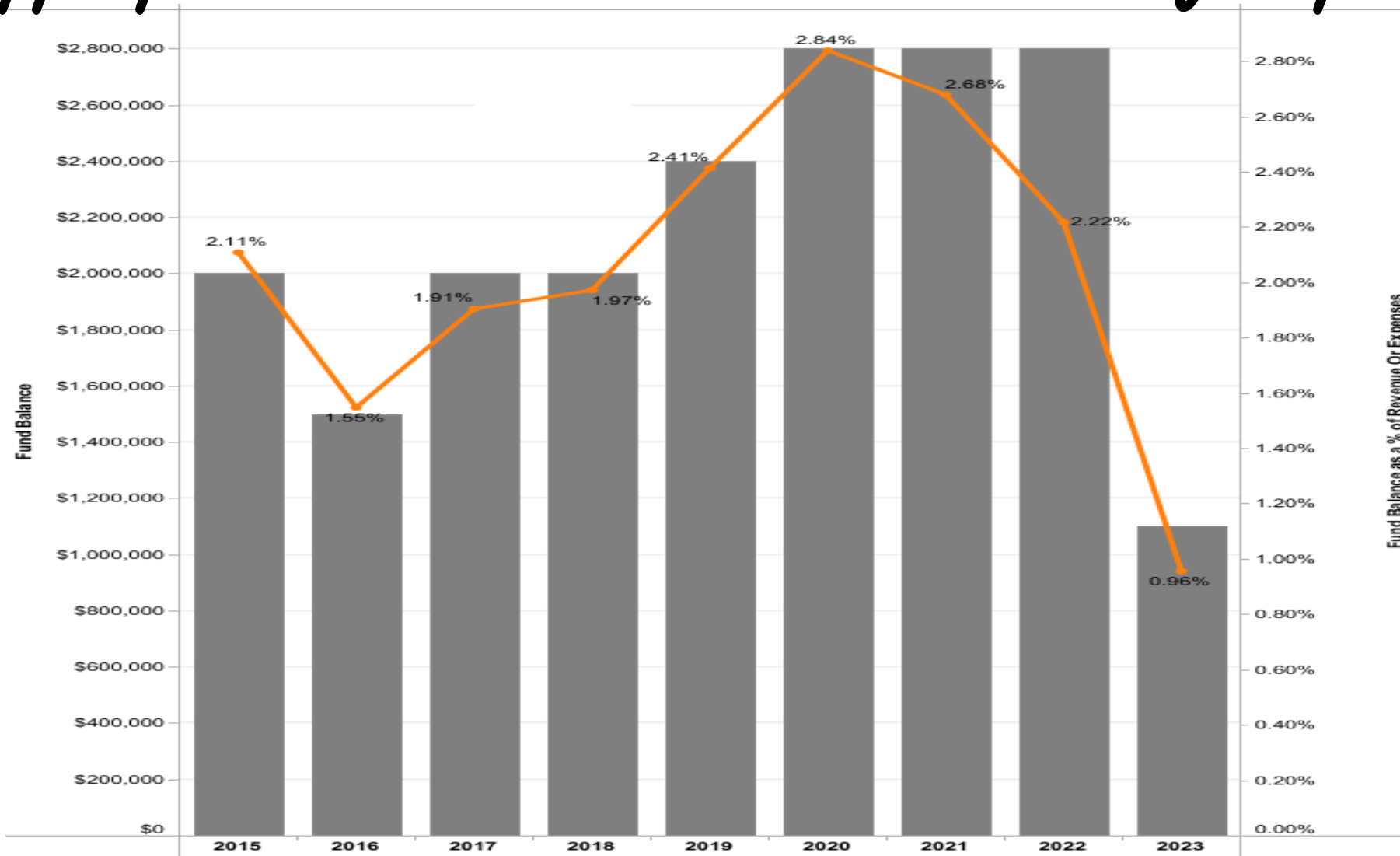
- Funds carried over from the prior year to balance the current year budgets
- Probably will not need due to Foundation Aid increase

2024-25: \$2,906,847

2025-26: \$1.1M

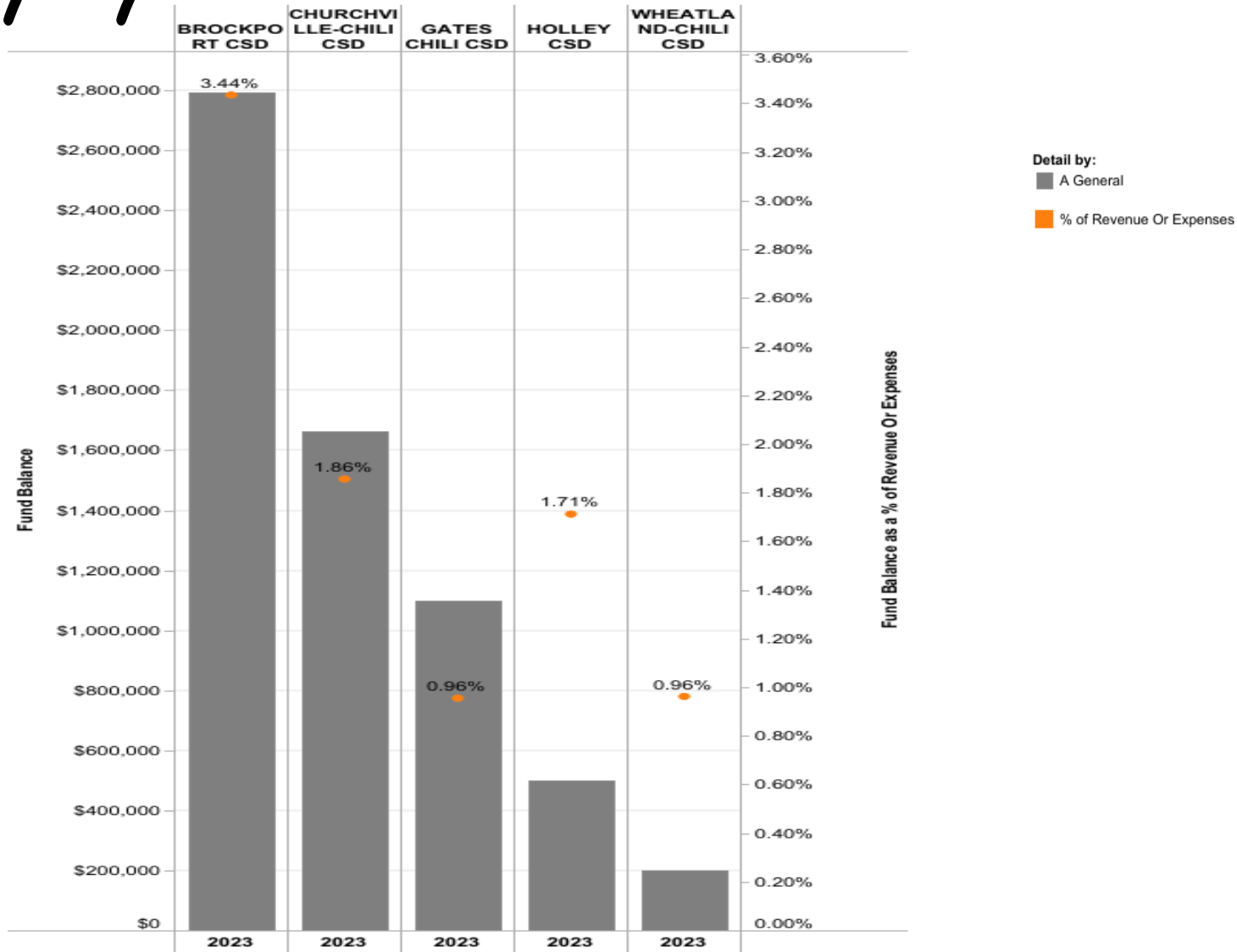


Appropriated Fund Balance as a % of Expenses

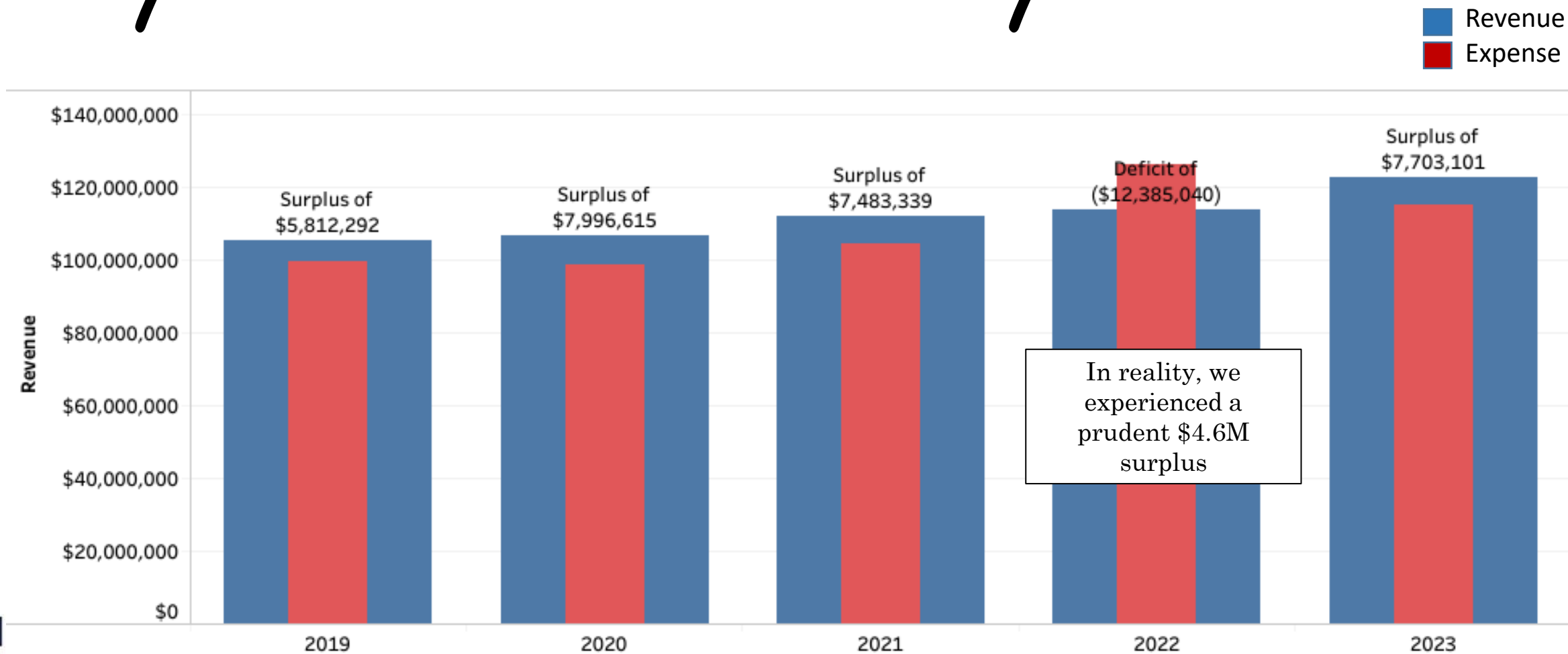


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Appropriated Fund Balance as a % of Expense

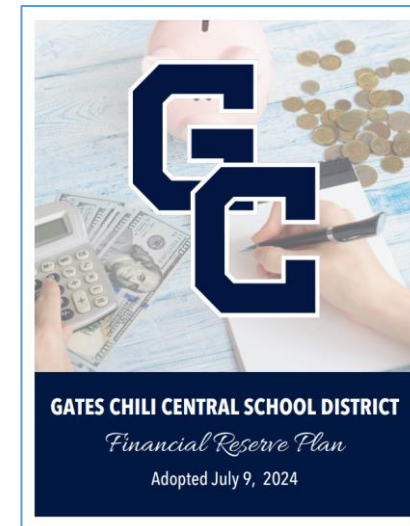
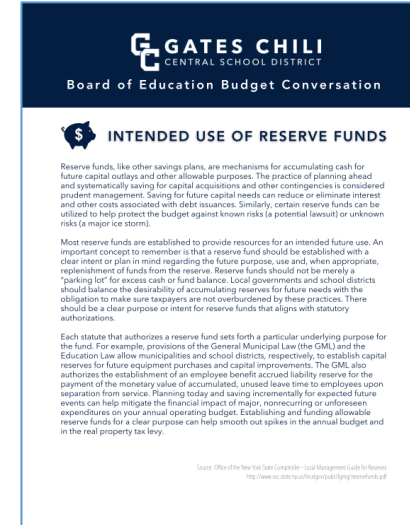


Comparison: Revenues to Expenditures



Reserves

- **Handout:** Intended Use of Reserves
- Governed by two sets of regulations
 - General Municipal Law (GML)
 - Education Law (Ed Law)
- All very restrictive - used for specific purposes
- Not “slush funds”
- Financial Reserve Plan (adopted July 9, 2024)



Worker's Compensation Reserve (GML Article 2 §6-j)

- Established by Board of Education resolution
- Funded by budgetary appropriations and other sums as may be legally appropriated (e.g., surplus monies).
- Voter approval is not needed to expend funds
- Utilized to pay expenses from pay for Workers' Compensation and benefits, related medical/hospital expenses, and self-insurance administrative
- Excess funds may be transferred to other reserves authorized by General Municipal Law and Education Law sixty days before the end of the fiscal year

Balance: \$2,227,750



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Unemployment Insurance Reserve (GML Article 2 §6-m)

- Established by Board of Education resolution
- Funded by budgetary appropriations, amounts from any other fund authorized by this chapter by resolution subject to referendum, or other sums that may be legally appropriated
- Voter approval is not needed to expend funds
- Utilized to pay unemployment claims
- Excess funds may be transferred to other reserves authorized by General Municipal Law and Education Law 60 days before the end of the fiscal year
- The district is obligated to pay 100% of all unemployment claims granted by the NYS Department of Labor

Balance: \$300,000



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Retirement (ERS) Contributions Reserve

(GML Article 2 § 6-r)

- Established by Board of Education
- Funded by budgetary appropriations, revenues not required by law to be paid into other funds or accounts, transfers from other reserve funds as permitted by law, and such other funds as the board may legally appropriate
- Voter approval is not needed to expend funds
- A portion of the funds may be transferred to another reserve fund established pursuant to Education Law § 3651 following a public hearing conducted in the manner set forth by in law
- Used to offset employer costs associated with the NYSERS pension system

Balance: \$8,617,596



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Retirement (TRS) Contributions Reserve

(GML Article 2 § 6-r)

- Established by Board of Education
- Funded by budgetary appropriations, revenues not required by law to be paid into other funds or accounts, transfers from other reserve funds as permitted by law, and such other funds as the board may legally appropriate
- Voter approval is not needed to expend funds
- A portion of the funds may be transferred to another reserve fund established pursuant to Education Law § 3651 following a public hearing conducted in the manner set forth by in law
- Used to offset employer costs associated with the NYSTRS pension system

Balance: \$3,420,792



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Insurance Reserve

(GML Section 6-n)

- Established by Board of Education resolution
- Voter approval is not needed to expend funds
- To fund certain uninsured losses, claims, actions or judgments for which the local government is authorized or required to purchase or maintain insurance, with exceptions.
- May also be used to pay for expert or professional services in connection with the investigation, adjustment or settlement of claims, actions or judgments.
- Monies remaining in the fund in excess sufficient to pay all liabilities incurred or accrued may be transferred to another reserve fund established under Education Law Section 3651.

Balance: \$1,325,324



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Tax Certiorari Reserve

[EDN Article 74 §3651 (1-a)]

- Established by Board of Education resolution
- Voter approval is not needed to expend funds
- Utilized to pay judgments and claims arising out of tax certiorari proceedings
- Established in the amount which might be deemed reasonably necessary to pay judgments and claims
- Monies not used and/or are not reasonably required to pay judgments or claims are to be returned to the general fund on or before the first day of the fourth fiscal year following deposit into such fund
- Such monies shall be deemed reasonably required to pay any such judgment or claim if the proceeding or claim has not been finally determined, or otherwise terminated or disposed of after the exhaustion of all appeals

Balance: \$3,100,000



GATES CHILI CENTRAL SCHOOL DISTRICT

Employee Benefits Accrued Liability Reserve

(GML Article 2 § 6-p)

- Established by Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and other funds as the school board may legally appropriate
- Voter approval is not needed to expend funds
- Utilized to pay for accrued and accumulated but unused sick leave, personal leave, holiday leave, vacation time, and other benefits earned by employees and payable upon termination
- Upon determination that this fund is no longer needed the fund may be discontinued and funds may be transferred to another reserve fund as permitted by law
- Funds cannot be used to pay lump sum “retirement awards” calculated as a percent of an employee’s final salary and paid upon retirement under a collective bargaining agreement

Balance: \$3,000,000



GATES CHILI CENTRAL SCHOOL DISTRICT

Capital Reserve 2021: Construction

[EDN Article 74 § 3651 (1)]

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Balance: \$5,155,684
(reached max of \$10,000,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Capital Reserve 2023: Construction

[EDN Article 74 § 3651 (1)]

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Balance: \$6,253,109

(max \$15,000,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Capital Reserve: Technology

[EDN Article 74 § 3651 (1)]

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained (e.g., budgetary appropriations, unappropriated fund balance and New York State aid)
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Balance: \$1,000,000
(max \$1,000,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Capital Reserve: Vehicles

[EDN Article 74 § 3651 (1)]

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained (e.g., budgetary appropriations, unappropriated fund balance and New York State aid)
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Balance: \$500,000
(max \$500,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Capital Reserve: Building Security Infrastructure

[EDN Article 74 § 3651 (1)]

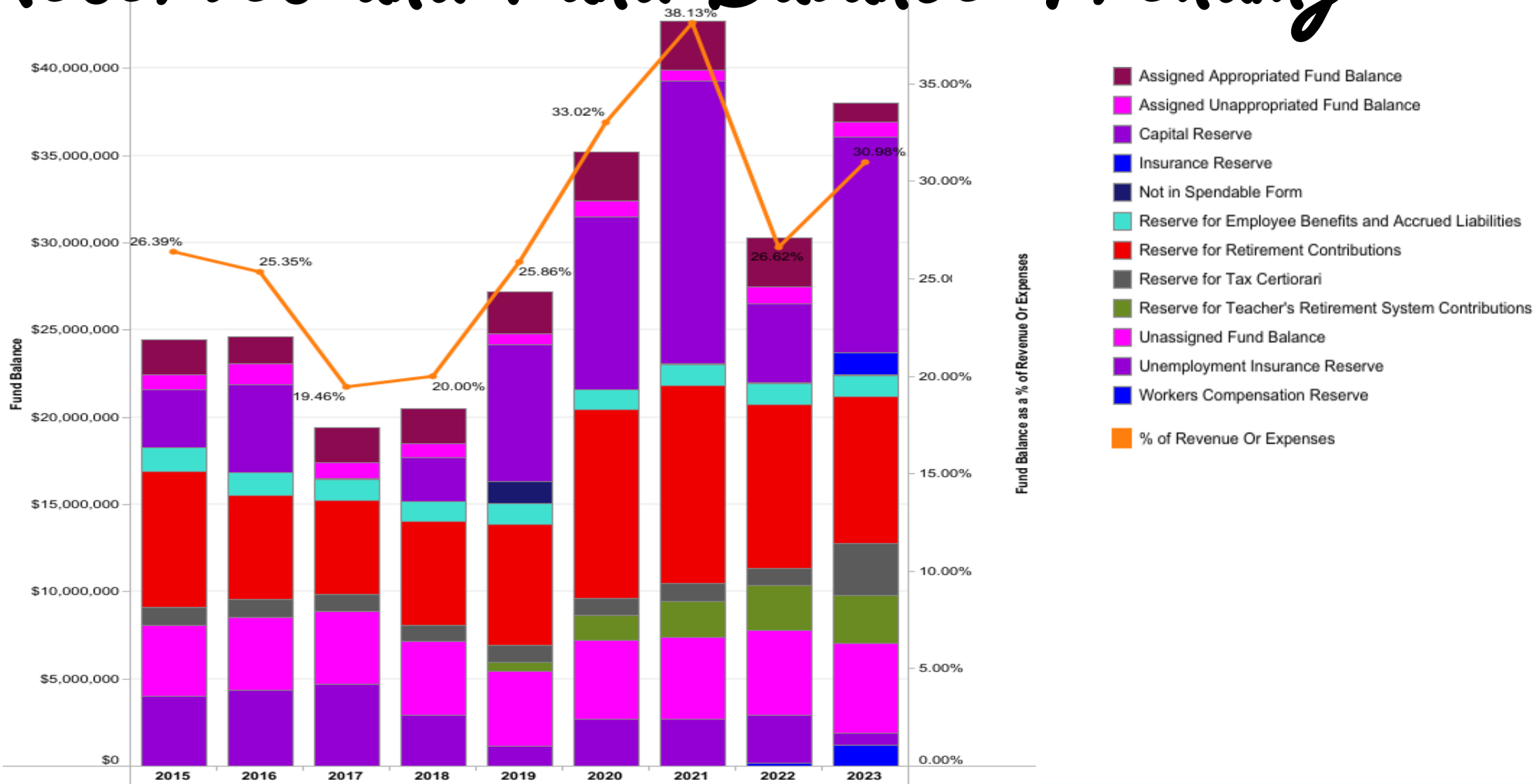
- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained (e.g., budgetary appropriations, unappropriated fund balance, and New York State aid)
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Balance: \$4,000,000
(max \$4,000,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Reserves and Fund Balance Trending



GATES CHILI CENTRAL SCHOOL DISTRICT

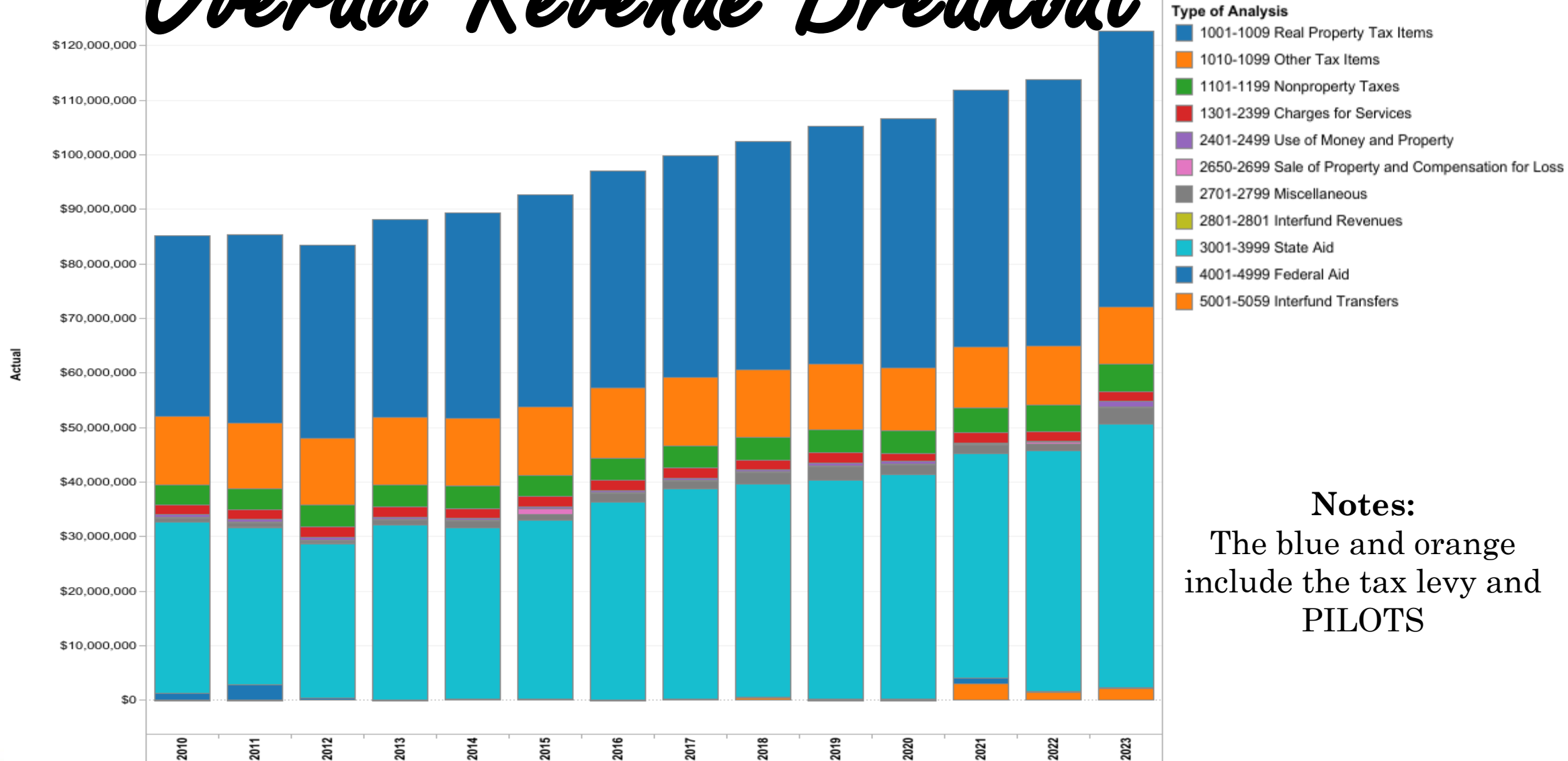
Revenues: Summary Information



GATES CHILI CENTRAL SCHOOL DISTRICT

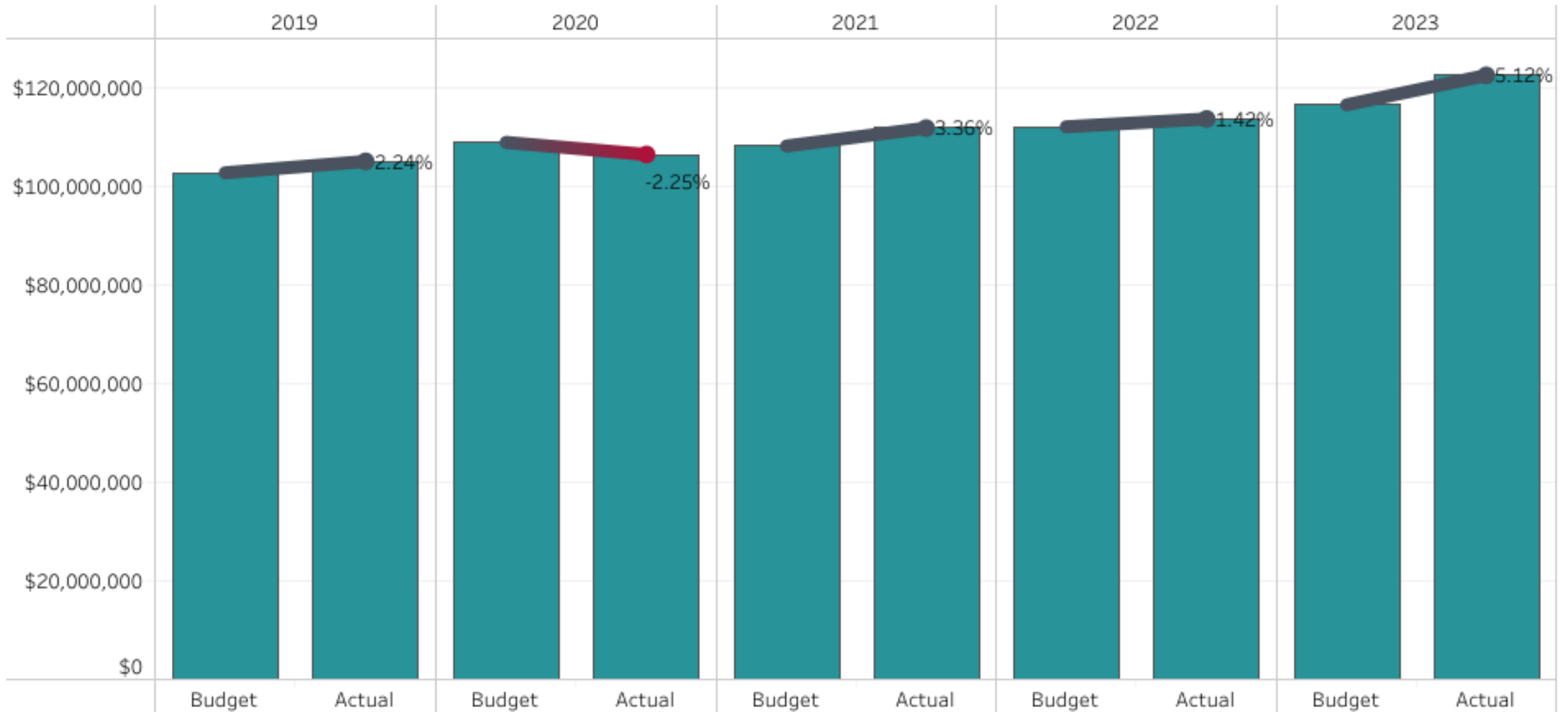
Together we teach and inspire excellence for all learners.

Overall Revenue Breakout



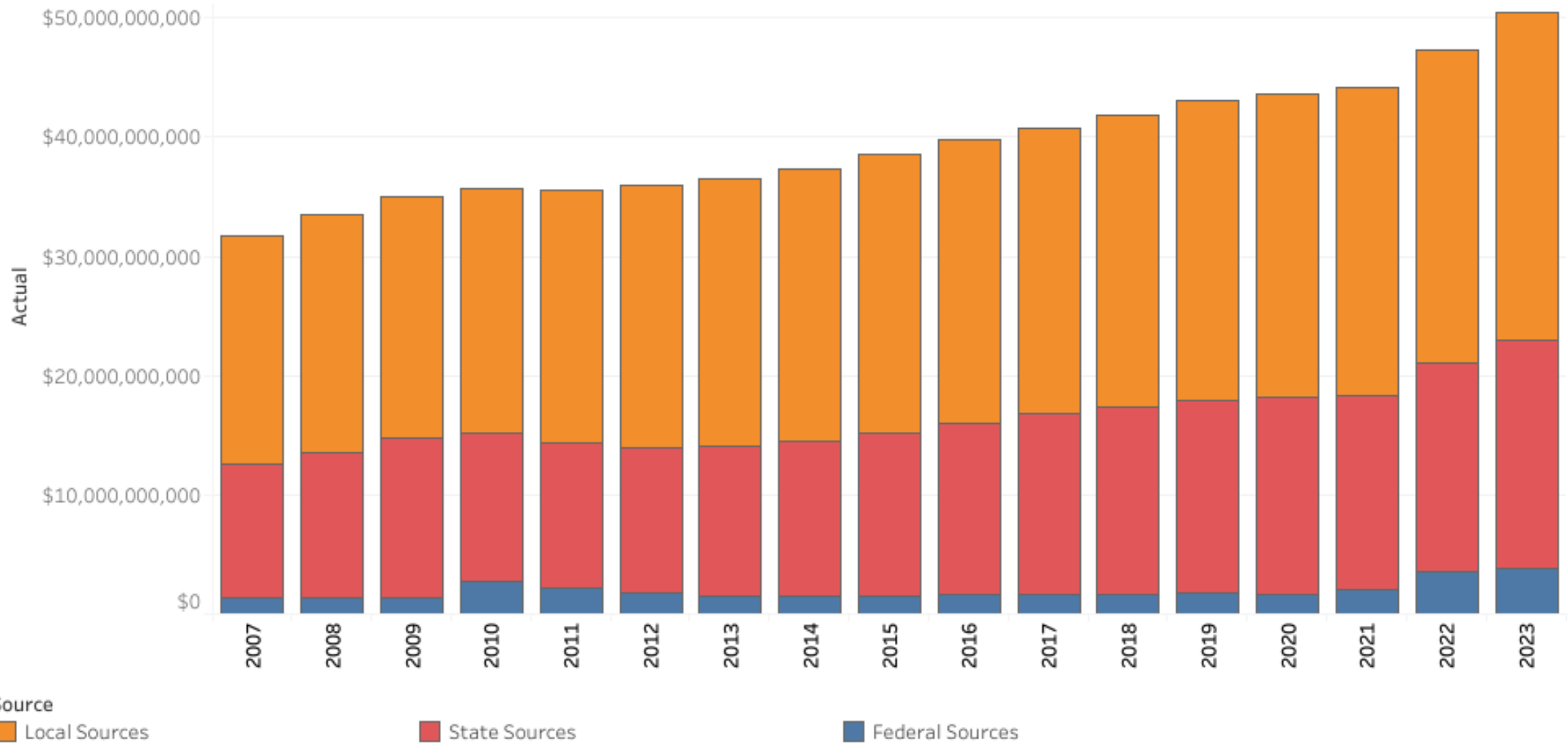
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Prudent Revenue Predictions



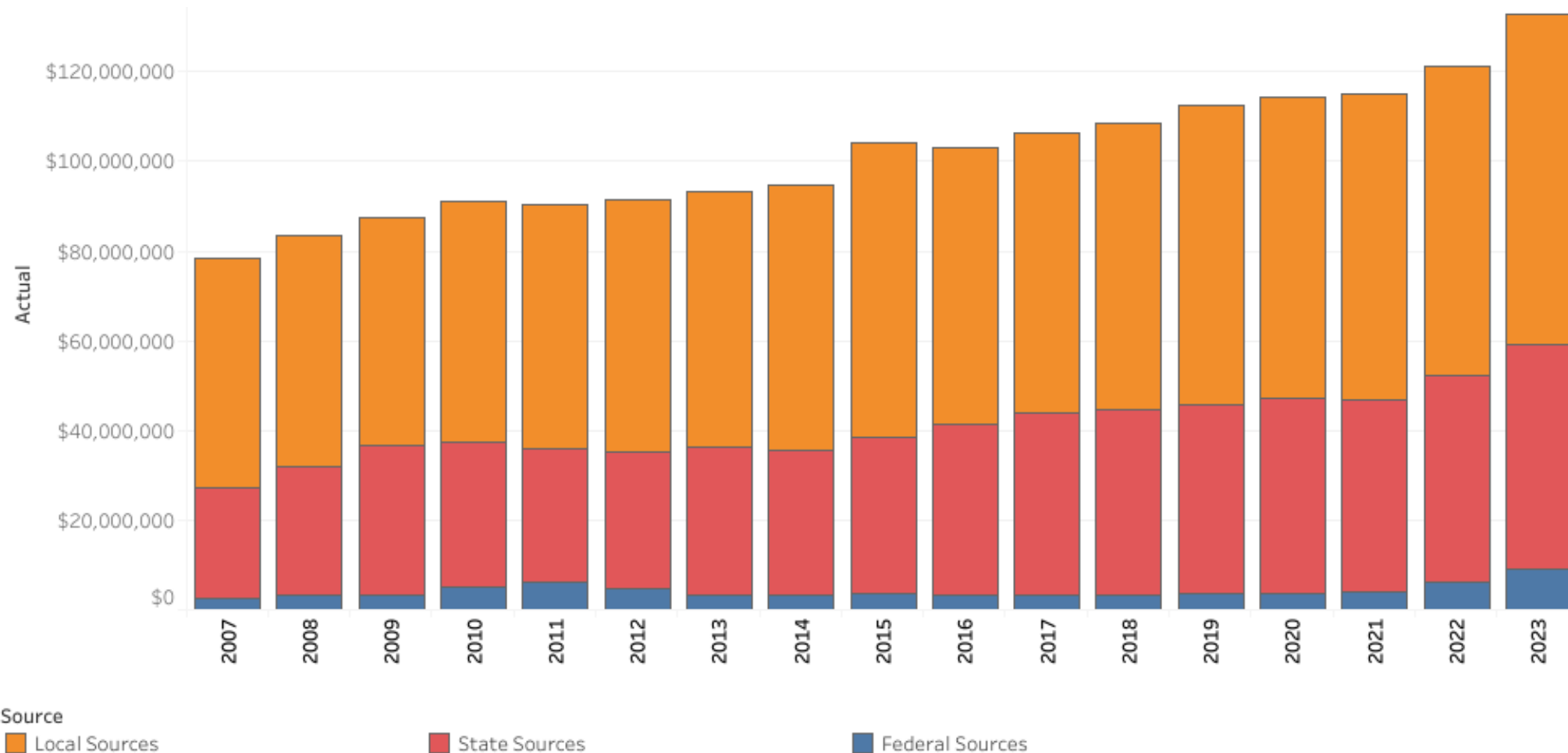
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Statewide Breakdown of Revenues Sources



GATES CHILI CENTRAL SCHOOL DISTRICT

Gates Chili CSD Breakdown of Revenue Sources



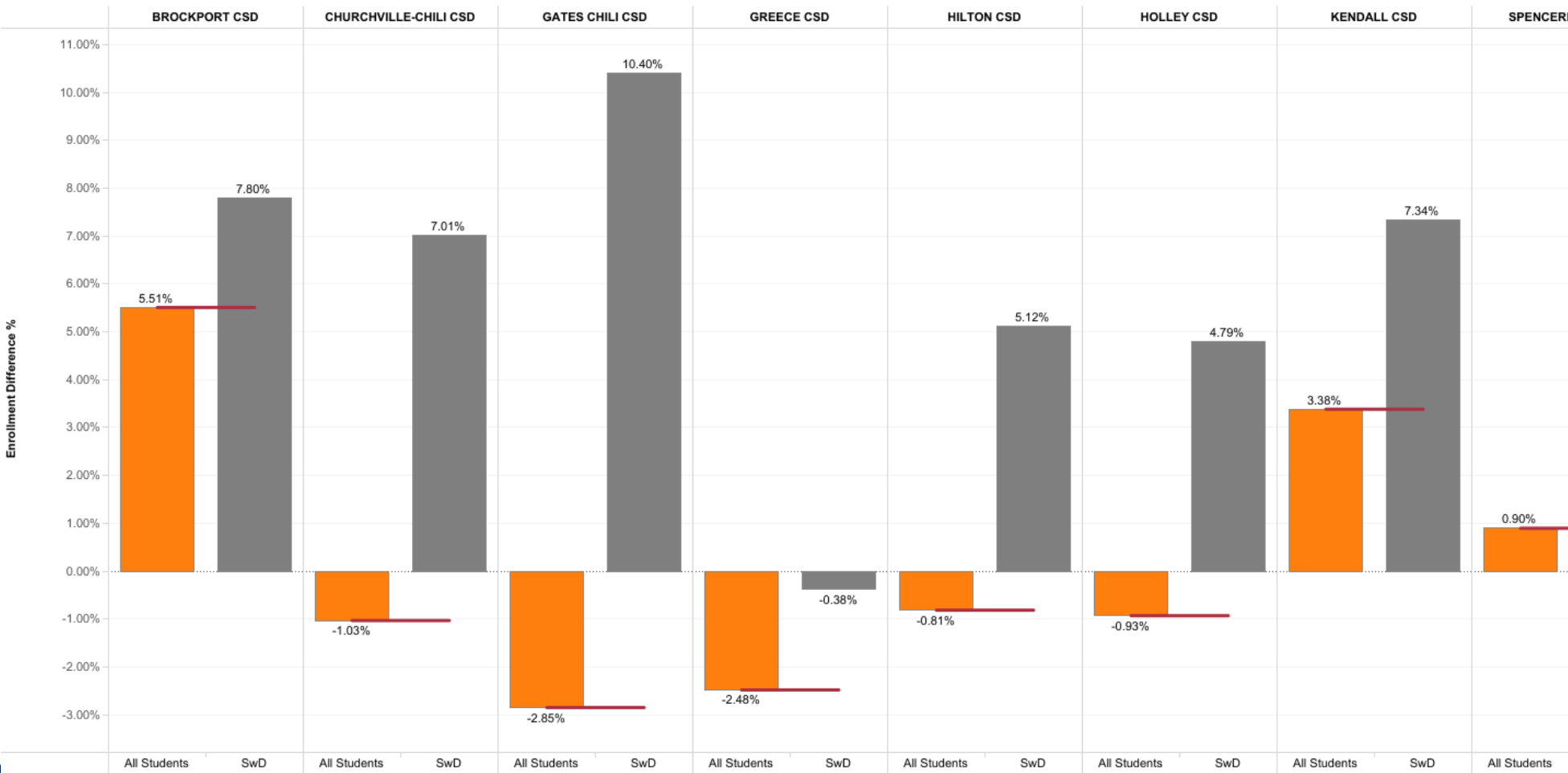
Key Take away:
Consistent
with statewide
breakdown



GATES CHILI CENTRAL SCHOOL DISTRICT

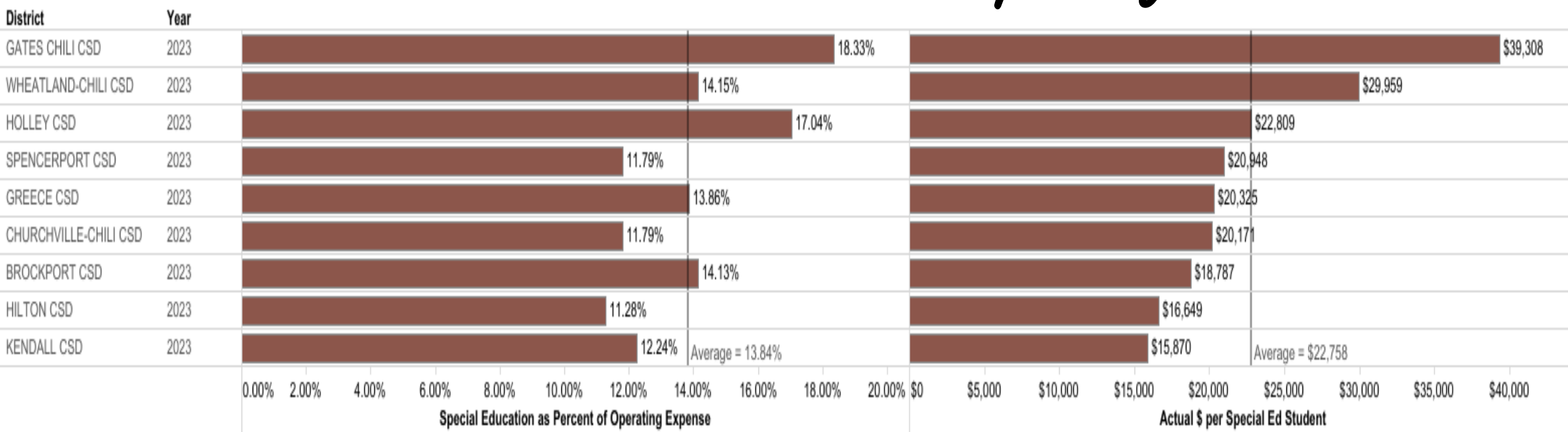
Students with Disabilities Enrollment Trends

Enrollment Category
All Students
Disability Status



GATES CHILI CENTRAL SCHOOL DISTRICT

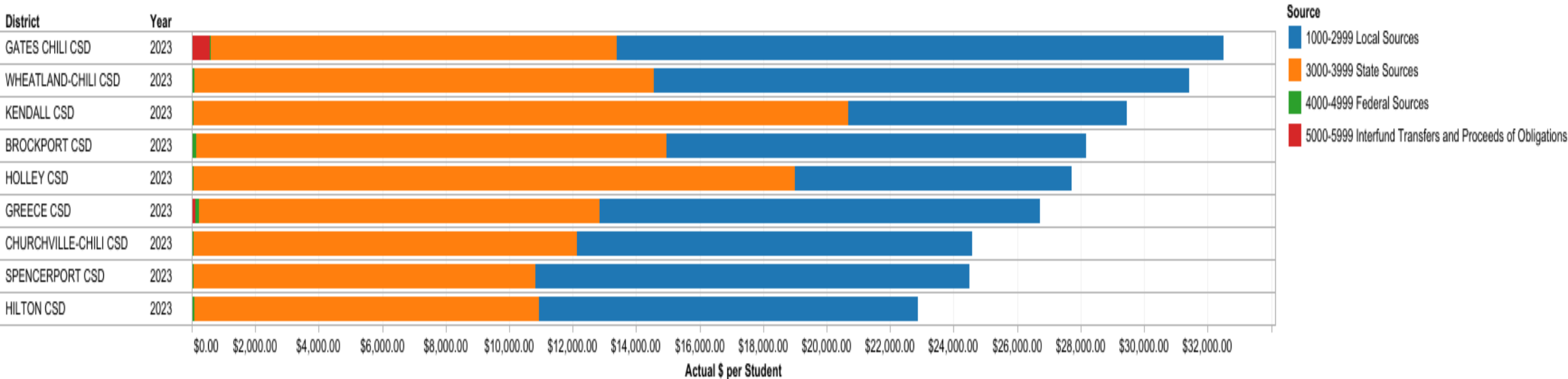
Students with Disabilities Spending



GATES CHILI CENTRAL SCHOOL DISTRICT

Local Region Comparison

Revenue Per Student by Source



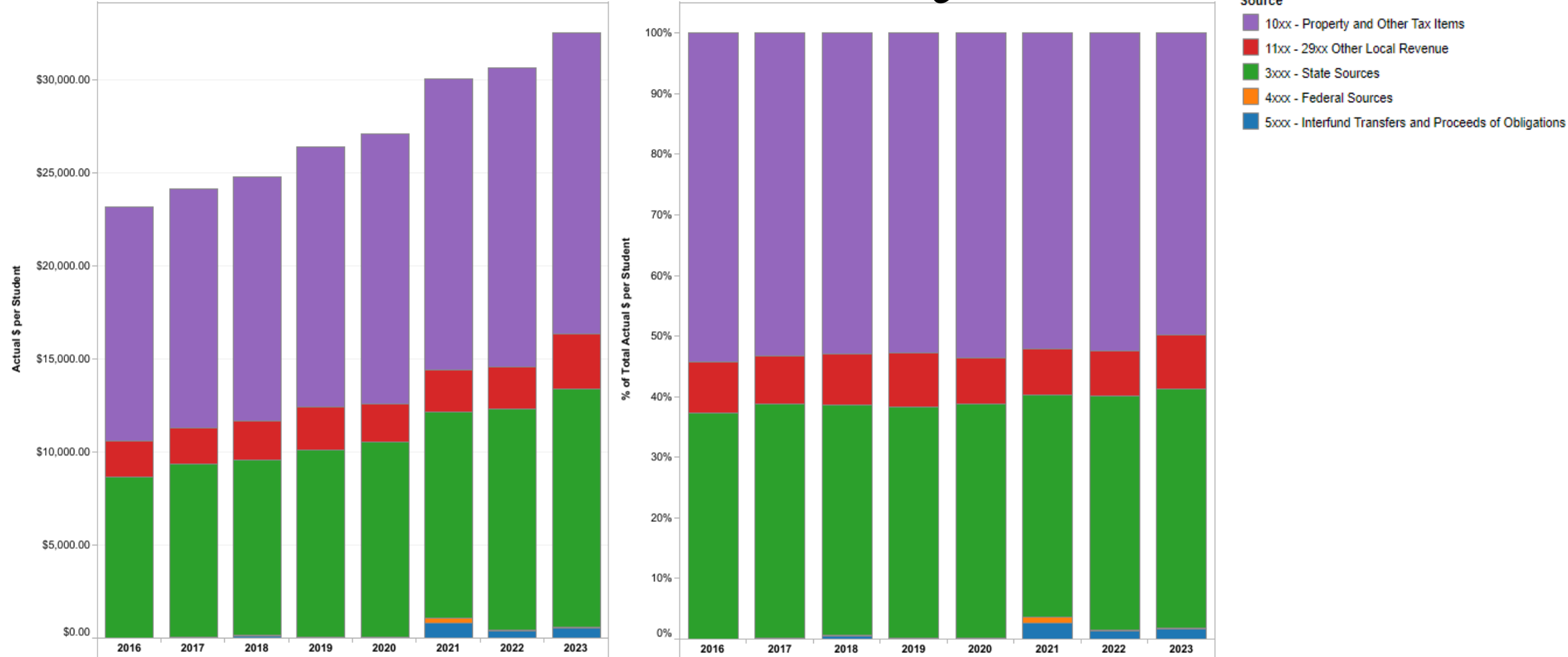
Key Take aways:

1. GC is more reliant on local sources of revenue than other regional districts (think CWR)
2. GC has a larger proportion of legally mandated cost drivers that other regional districts don't
3. Yet, still consistent with the state



GATES CHILI CENTRAL SCHOOL DISTRICT

Per Student Revenue by Source



Local Economic Impact



GATES CHILI CENTRAL SCHOOL DISTRICT

Together we teach and inspire excellence for all learners.

2021-2022 Local Economic Impact

Spending in Gates Chili CSD contributes to local, regional, and statewide economic well-being. The table below estimates that contribution using the IMPLAN economic modeling system.

	Direct	Spillover	Total
Employment (FTE)	798	774	1,571
Income	\$44.7M	\$41.6M	\$86.4M
Income Tax	\$2.2M	\$2M	\$4.2M
Sales Tax	\$1.1M	\$1.1M	\$2.2M



Budget Proposition and BOE Elections



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Vote Propositions

Tuesday, May 20, 2025

- Budget approval
- Bus purchase proposition
- Capital reserve for bus purchases (TBD)



GATES CHILI CENTRAL SCHOOL DISTRICT

Board of Education Election

- **Three (3) seats available each with a three (3) three-year term from July 1, 2025 to June 30, 2028**
- **Expiring seats include those currently held by:**
 - Francis (Frank) Muscato
 - Dr. Christine Brown Richards
 - Tanya Srbinovski



*Petitions available
March 1, 2025*



GATES CHILI CENTRAL SCHOOL DISTRICT

Budget Calendar & Timeline

Feb./March 2025	Buildings and Departments' staffing budgets will be reviewed and finalized by the Executive
March 1	Tax Levy limit calculation due
March 6	Budget Ambassadors Workshop - Expenditures
March 20	Budget Ambassadors Workshop - Revenues
March 24	Budget presentation to Finance Committee
March 25	Budget and Revenue updates and Tax Rate projections were presented to the Board of Education. Approval of School Bus Proposition
April 3	Budget Ambassadors Workshop (if necessary)
April 22	Budget Adoption by the Board of Education
May 1	Public Budget Hearing and Meet the Candidates Night
May 20	Annual Budget Vote and BOE Election - Spartan Field House 6:30 a.m. to 8:30 p.m.





Questions?

GATES CHILI CENTRAL SCHOOL DISTRICT

Budget Ambassador Survey

Scan the QR code with your phone's camera or go to the URL below by Friday, March 21 at 5 p.m.



gateschili.org/BudgetAmbassadorSurvey



GATES CHILI CENTRAL SCHOOL DISTRICT

Thank You!



GATES CHILI CENTRAL SCHOOL DISTRICT