

2022-23

Budget Ambassadors Workshop

Part II - March 28, 2022



GATES CHILI CENTRAL SCHOOL DISTRICT

Together we teach and inspire excellence for all learners.

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



Introductions



Mr. Christopher Dailey
Superintendent of Schools



Dr. Mitchell Ball
Assistant Superintendent for
Business



Ms. Sally Sanford
District Treasurer



Mrs. Anna Lamb
Supervisor of Payroll &
Benefits/Budget Analyst

Budget Ambassador Schedule

March 14 at 6 p.m.

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

March 28 at 6 p.m.

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



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Tonight's Agenda

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



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Recap of Last Session



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District Snapshot



Students

- Stabilized Enrollment: 3,599
- Diverse Population
 - Students with Disabilities: 12%
 - English Language Learners (ELLs): 5%
- Increasing Needs: SES, FRPL and ELLs



Employees

- Active employees: 1,230
- Retired employees: 676



Programs

- Broad range of accelerated and Advanced Placement offerings
- Many athletic and extracurricular
- Reasonable class sizes



Significant Expenditure Challenges



Benefits Costs

- \$32+ Million
- 26.8% of Total Budget
- Increase: Approx. \$2M



Debt Service for Capital Costs

- \$13+ Million
- 11% of Total Budget
- Increase: \$813,579



Special Education Costs

- \$18.5+ Million
- 15%+ of Total Budget
- Increase: \$200K (offset by Federal funds)



Follow-up Items



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Follow-up from last session



PAPER. Company

How many times has the service been used?

- Several tutors specialize in specific content areas
- Since mid-October 2021, there have been more than 2,700 “learning moments”, which include tutoring sessions and essay review

How many students use it?

- More than 75% of the MS students are actively using Paper
- More than 20% of the HS students are actively using Paper

How much does the service cost?

- Estimated cost for 2022-23 is \$74,250

Any feedback from students/staff?

- Yes, students and staff have been pleased with Paper as a resource to support student learning before, during, and after school.
- **Examples of positive feedback from students:**
 - “She (tutor) was very nice and patient with me, even when I was being slow. She gave me some examples, and it really helped!”
 - “It was super helpful, and I didn’t get direct answers. We worked them out together.”
 - “She [the tutor] seemed really sweet and patient with me.”

Fun Facts:

- Gates Chili continues to exceed Paper.Co’s enterprise metrics for usage
- Gates Chili was asked to speak at a state conference because of our implementation success



Follow-up (cont'd)



Mental Health & Health Professionals: How many per building?

	Mailer	Florence Brasser	Paul Road	Walt Disney	Neil Armstrong	Middle School	High School	Total
Caseworker				1.00	1.00			2.00
Medical Director							1.00	1.00
Occupational Therapist		0.80	1.20	1.00	1.00			4.00
Office Clerk III - Counseling							1.00	1.00
Office Clerk IV - 12 Month - Guidance						1.00	1.00	2.00
Physical Therapist		0.40	0.60	0.40	0.60			2.00
School Aide - Health		1.00				1.00	1.00	3.00
School Nurse	4.20	1.00	1.00		2.00	1.00	2.00	11.20
School Social Worker		1.00	2.00		1.00	3.00	3.00	10.00
Teacher - Counseling - Elementary		1.00	1.00	1.00	1.00			4.00
Teacher - Counseling - Secondary						4.00	5.00	9.00
Teacher - Psychologist - Elementary		1.00	2.00	1.00	1.00			5.00
Teacher - Psychologist - Secondary						4.00	3.00	7.00
Teacher - School Nurse - Elementary				1.00				1.00
Total	4.20	6.20	7.80	5.40	7.60	14.00	17.00	62.20

Note: Does not include services provided through BOCES



Follow-up (cont'd)



How much money in total do we have in Federal funding?

- **\$6,933,000 annually in the F Fund currently**
- **\$3,133,000 in a typical year**

Title Grants	\$1,033,000
IDEA Grants	\$1,200,000
UPK	\$900,000
CARES Act/CRRSA/ARP	\$10,900,000

*One-time Federal COVID-19 funding over three (3) years;
Approx. \$3.8M in year one, decreasing two (2) years thereafter.*

Title and IDEA vary annually based on carryover amounts from the previous year as well as statewide allocations.

Most of the IDEA goes to ASEPs. GC is the Local Education Agency (LEA) which processes flow through funding.



Follow-up (cont'd)

Non-mandated ≠ Not important

Non-mandated programs and offerings at Gates Chili:

- ACE
- AP and Dual Enrollment credit courses
- College and Career Center
- Counselors
- Extended day wellness
- Extracurricular clubs
- Instrumental lessons beginning in third grade
- Interscholastic Athletics
- Junior Achievement
- K-12 Art Classes
- K-5 Music
- Kindergarten
- Librarians
- Performing ensembles
- School plays/musicals
- Small class sizes
- Teacher aides
- Universal Prekindergarten



Predicting Revenues



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Predicting Revenues

Primary Revenue Sources:

1. Local property taxes
2. State Aid
3. Fund Balance and Reserves
4. Monroe County Sales Tax
5. Other Revenues include but not limited to
 - Tuition
 - Student Fees
 - Property / Equipment Rental
 - Medicaid Reimbursement
 - Interest earnings
 - Payments in-lieu of taxes
 - Admissions



Preliminary Revenue Budget

\$122,337,409

- Revenues currently estimated to be a 3.78% increase over the prior year.
- Estimated increase of \$4,455,364

*Important Note:
State Aid and Reserve Use still TBD*



Revenues

WHERE DOES THE MONEY COME FROM?



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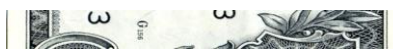
2022-2023: Revenue Budget Breakdown



School Property Taxes 48¢



NY State Aid 40¢



Monroe County Sales Tax 3¢



Fund Balance and Reserves 5¢



Other Revenues 4¢
*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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Current Year 2021-22 State Funding

State Aid accounts for
38.56% of all revenue


Current Estimate:
\$45,457,194



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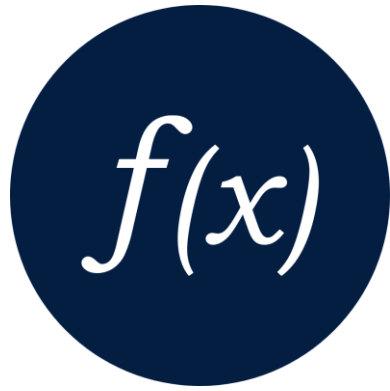
State Aid Timeline

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 vs. Expense - Driven Aid

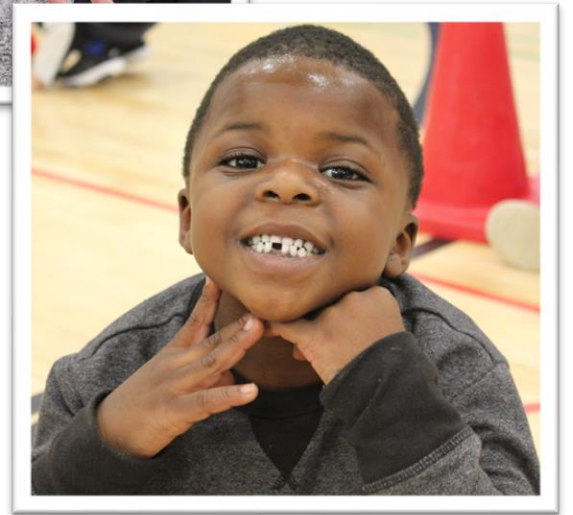
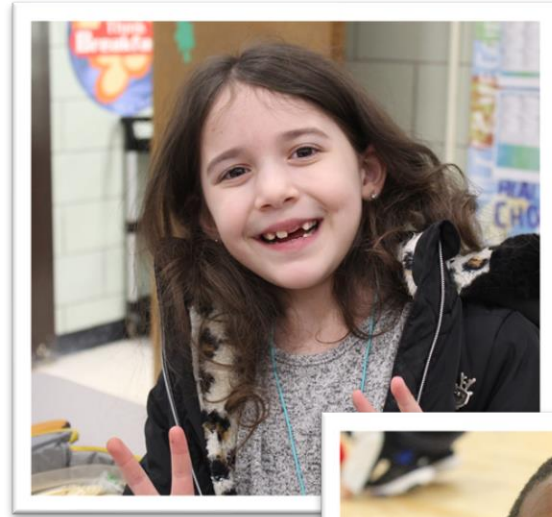


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Formula-Driven Aid

This type of aid is distributed amongst over 700 public school districts statewide using complex formulas that look at data sets like demographics, student counts, poverty indicators, local wealth measures, and community composition.

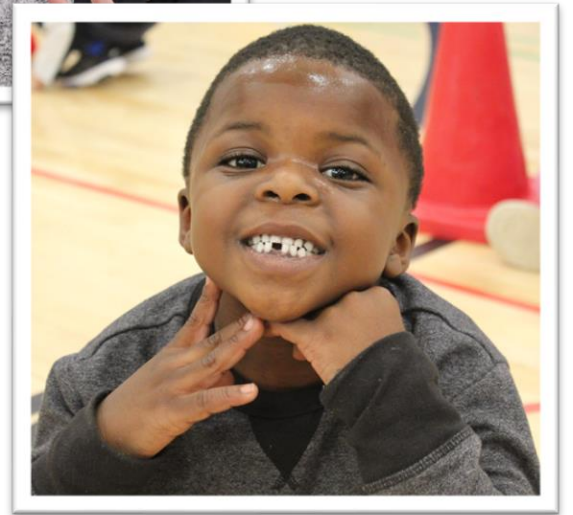
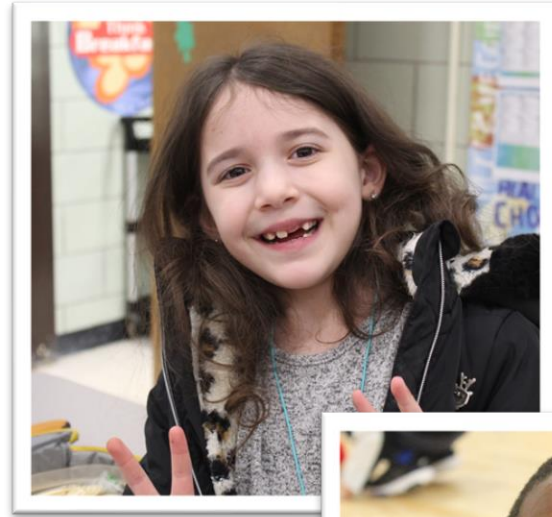
The amount of state funding is determined by inputting local data sets into formulas to generate each District's share of funding out of the general state budget allocation of education funding.



Expense-Driven Aid (Categorical)

These types of aid are distributed specifically based on our expenses. For instance, when we buy buses, we get approximately 75 cents on the dollar back from the state, in the following year.

The majority of the increase in state aid is tied directly to prior year or years expenditures. We are getting money back on expenditures that have already occurred.



Gates Chili State Aid Factors



Selected Formula-Driven Aid Factors:

0.696 Combined Wealth Ratio

0.514 Free and Reduced Lunch Percentage

Selected Expense-Driven Aid Factors:

0.735 BOCES Aid Ratio

0.646 Public Excess Cost Aid Ratio

0.896 Private Excess Cost Aid Ratio

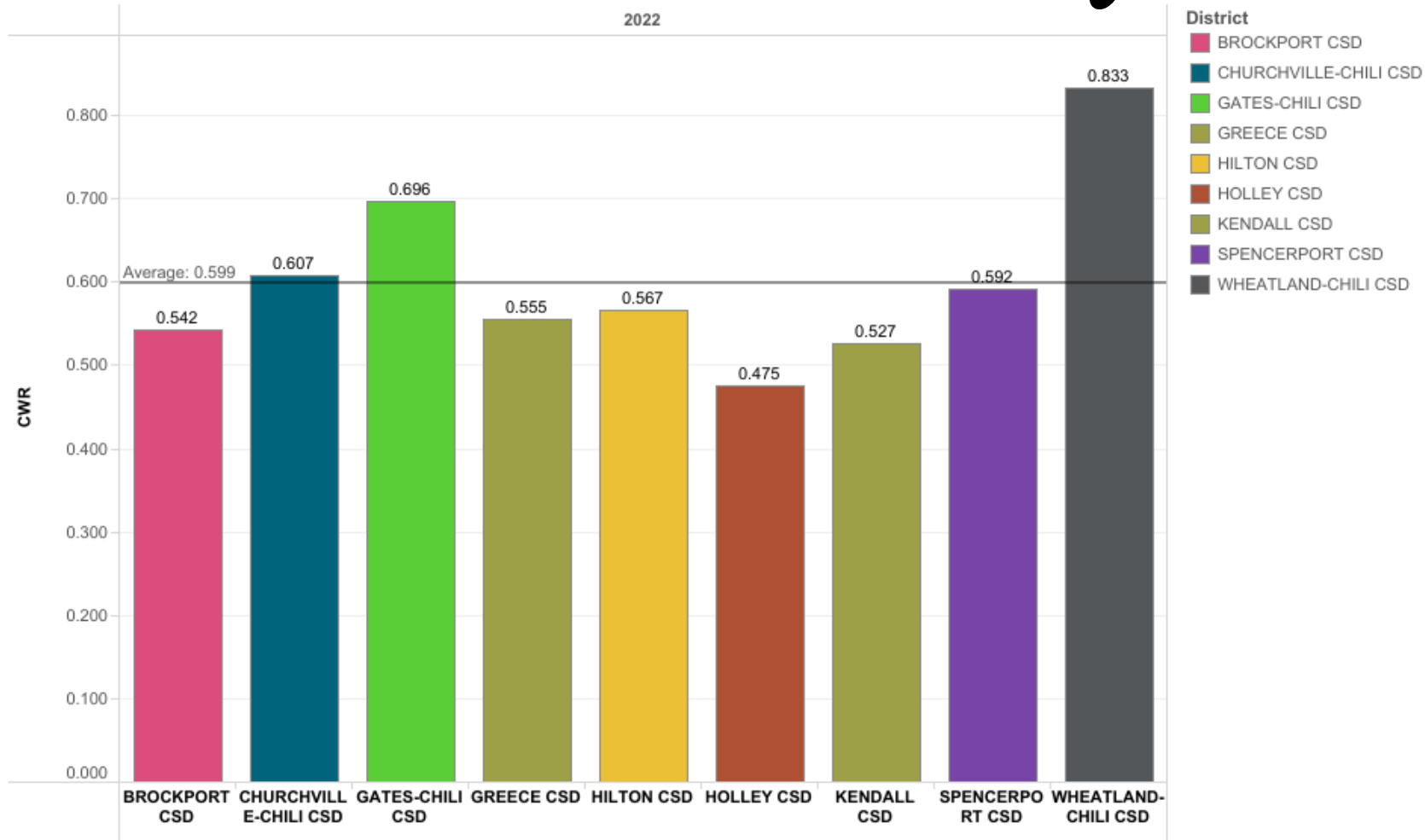
0.753 Transportation Aid Ratio

0.755 Building Aid Ratio



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Combined Wealth Ratio - Regional Comparison

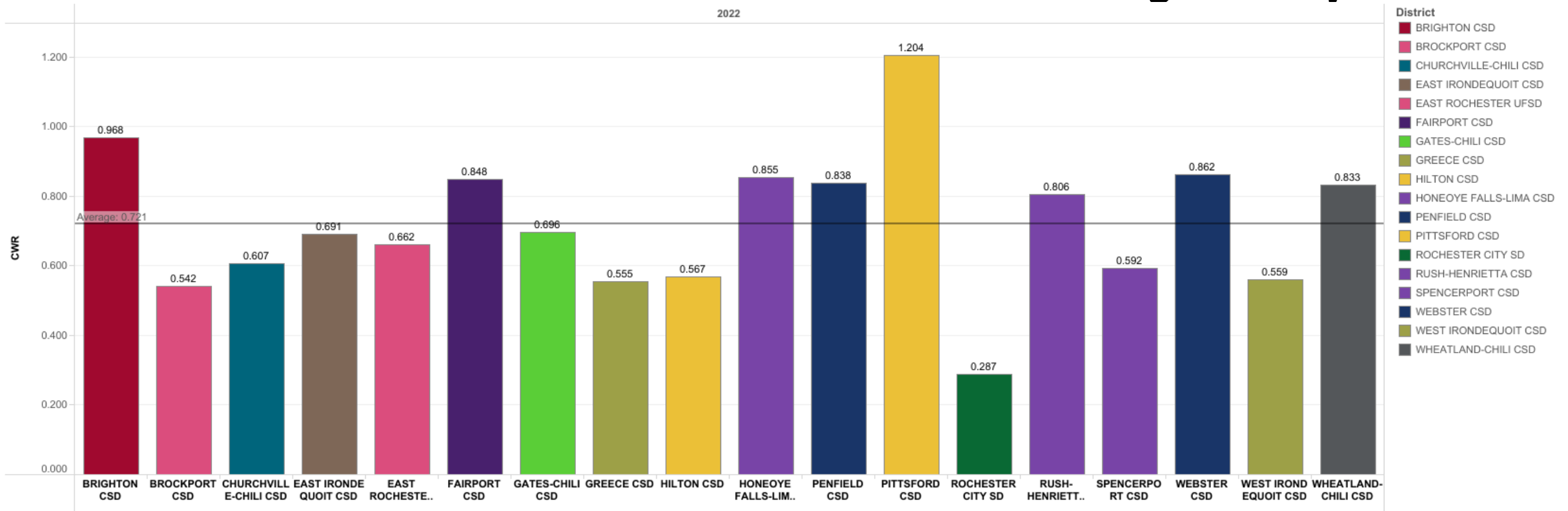


Key Takeaway:
Although Gates Chili is below the statewide average for CWR, regionally, we are on the high end. This means we get a smaller portion of state aid and are more reliant on our tax base to balance our budget.



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Combined Wealth Ratio - Monroe County Comparison



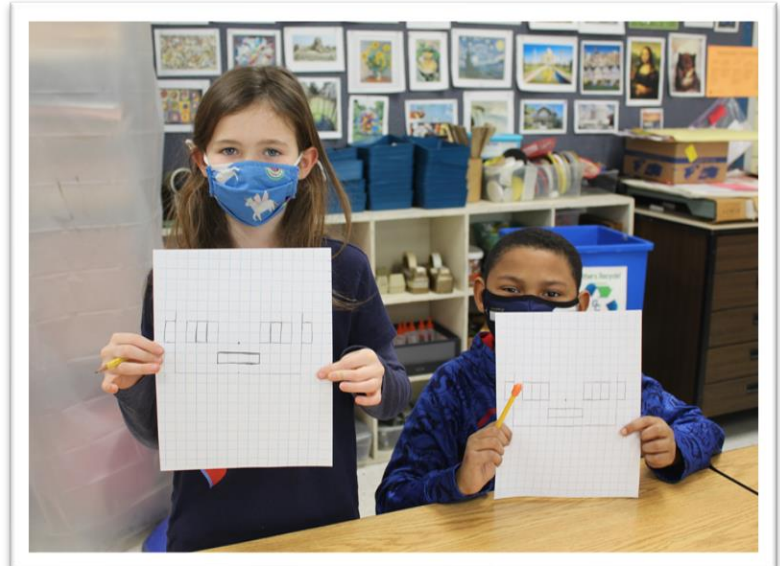
Note: For Monroe County, we are near average for CWR, slightly below most of the eastside districts.



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State Aid: 2022-23

- Executive Proposal: 2.07B
- District was awarded a total of \$10,900,000 over 3 years 2021-2024
 - Coronavirus Aid, Relief, and Economic Security (CARES) Act
 - Coronavirus Response and Relief Supplemental Appropriations (CRRSA)
 - American Rescue Act of 2021 (ARPA)
- Issue: Potential for significant fiscal gap in 2024-2025



State Aid - By the Numbers

Aid Category	2021-2022	2022-2023	\$ Change	% Change
Foundation Aid	\$24,275,849	\$26,130,662	\$1,854,813	7.64%
Universal Pre-Kindergarten	\$900,000	\$900,000	\$0	0.00%
BOCES	\$3,480,236	\$4,173,726	\$693,490	19.93%
High-Cost Excess Cost	\$1,962,043	\$1,675,225	(\$286,818)	-14.62%
Private Excess Cost	\$757,180	\$831,165	\$73,985	9.77%
Hardware & Technology	\$73,850	\$73,427	(\$423)	-0.57%
Software, Library, Textbook	\$322,795	\$320,028	(\$2,767)	-0.86%
Transportation	\$4,476,806	\$5,539,612	\$1,062,806	23.74%
Building Aid	\$6,827,085	\$6,830,766	\$3,681	0.05%
High Tax Aid	\$1,154,706	\$1,154,706	\$0	0.00%
TOTAL	\$44,230,550	\$47,629,317	\$3,398,767	7.68%



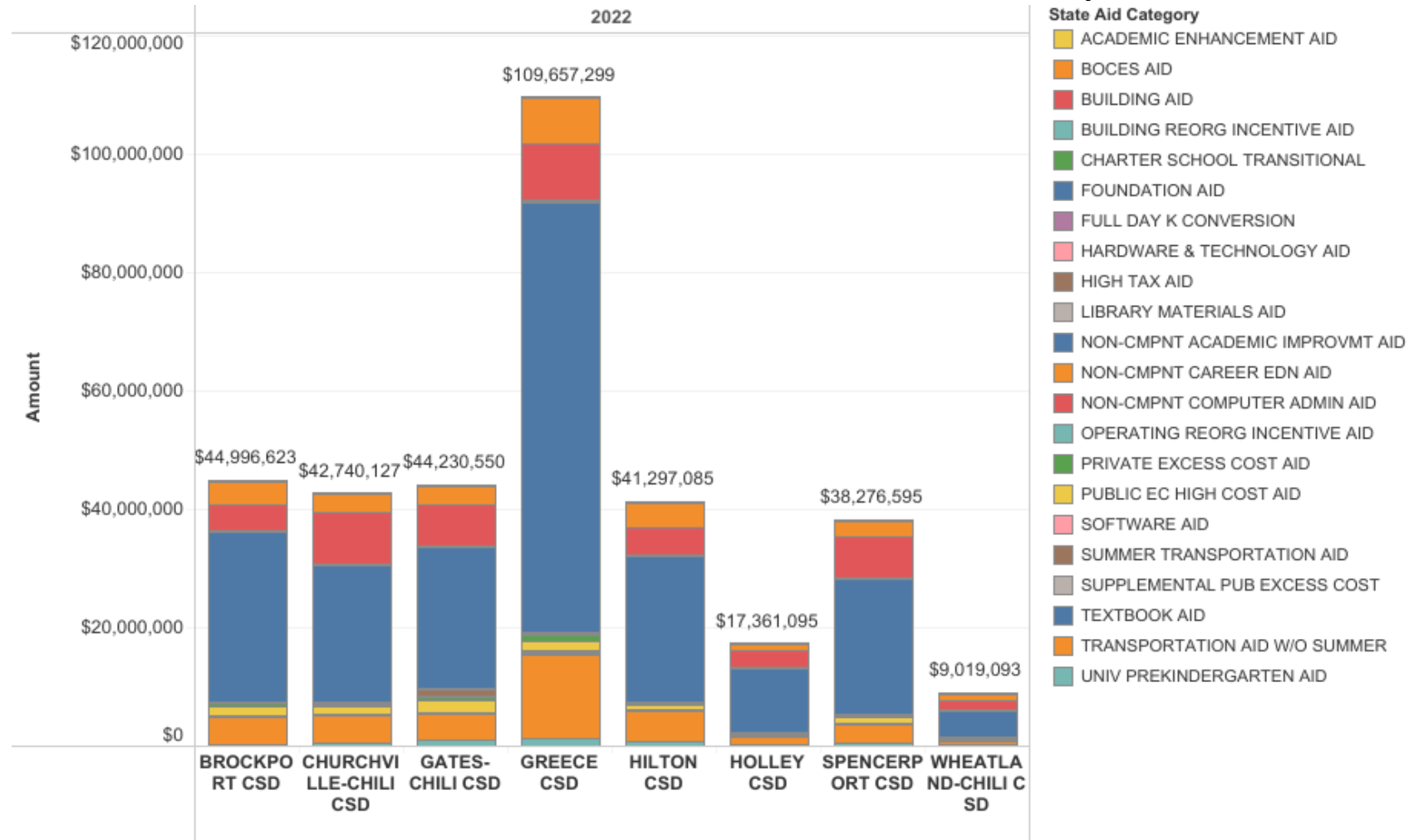
State Aid - Building

Aid Category	2021-2022	2022-2023	\$ Change	% Change
Foundation Aid	\$24,257,818	\$22,122,222	\$1,254,818	5.24%
Univ				0%
BOC				3%
High				2%
Private				7%
Hard				7%
Softw				6%
Transportation	\$4,476,806	\$5,539,612	\$1,062,806	23.74%
Building Aid	\$6,827,085	\$6,830,766	\$3,681	0.05%
High Tax Aid	\$1,154,706	\$1,154,706	\$0	0.00%
TOTAL	\$44,230,550	\$47,629,317	\$3,398,767	7.68%

- Majority of building aid increase tied to capital \$68M capital project
- Increased Debt Service Principal and Interest payments equal to about \$500K
 - 2021-22: Actual Aid estimated to be \$8,160,503
 - 2022-23: Actual Aid estimated to be \$8,897,746
 - Actual Difference (\$ Change) Estimated to be \$737,243

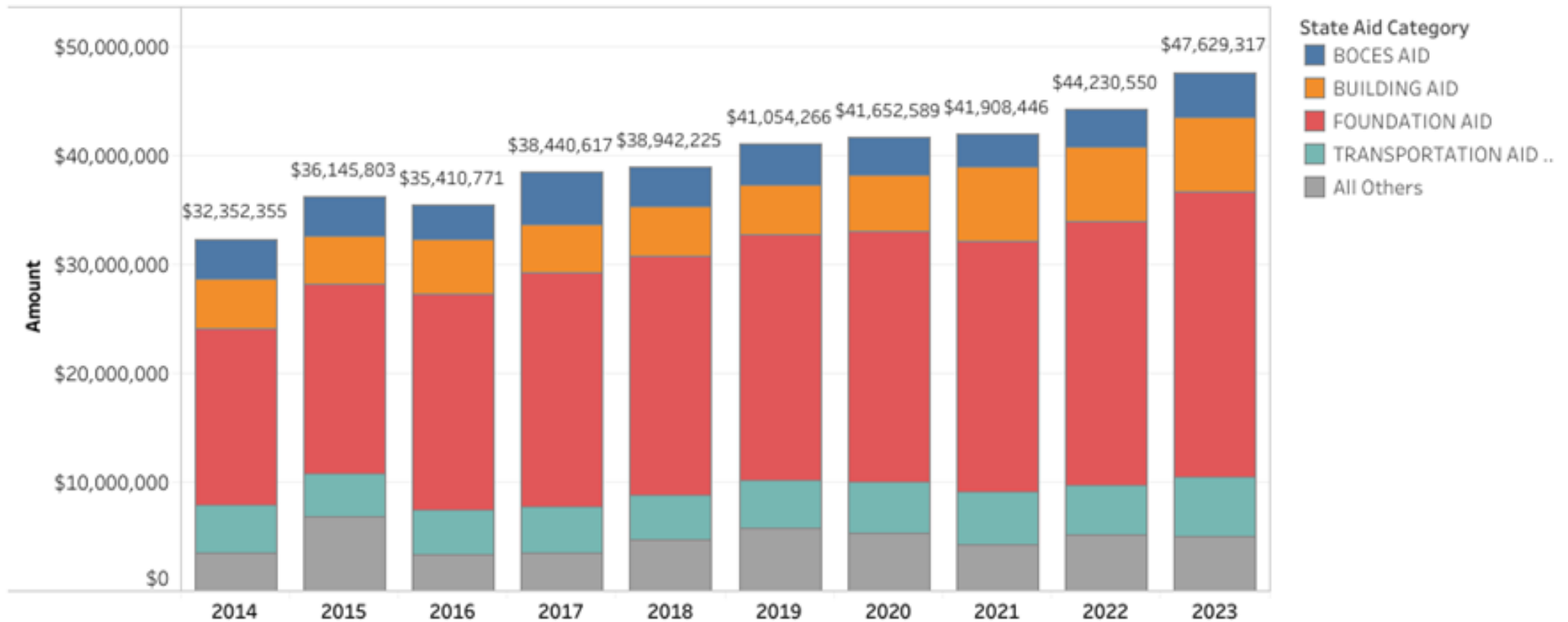


State Aid - Regional Comparison



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State Aid: GC Historical Profile



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State Aid - Final Thoughts

- Foundation Aid is good news
- Building Aid is stabilizing
- Transportation Aid is stabilizing
- Working to shift costs to BOCES

* Don't anticipate we will get much more in terms of state aid with the final state budget



State Aid: Key Takeaways



1. State Aid is on the rise, but not keeping up with increased costs
 - \$3.3M increase in Debt Service & Benefits Costs



2. Without BOCES, Building, and Transportation Aids, the district would only see a \$94,836 increase in state aid



BUDGETING FOR *Local Property Taxes*



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Current Year 2021-22 Property Tax

Local Property Taxes
account for 49% of all
revenues

2021-2022 Property
Tax: \$56,958,890



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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 increase.



Our Critical Components

- CPI-U: 4.70% ➡ Capped at 2%
- Tax base growth factor: 1.0027 (0.27%)
- Carry over amount: \$0
- Capital exclusion change: +\$6,986
- PILOTS stable (\$2.58M)

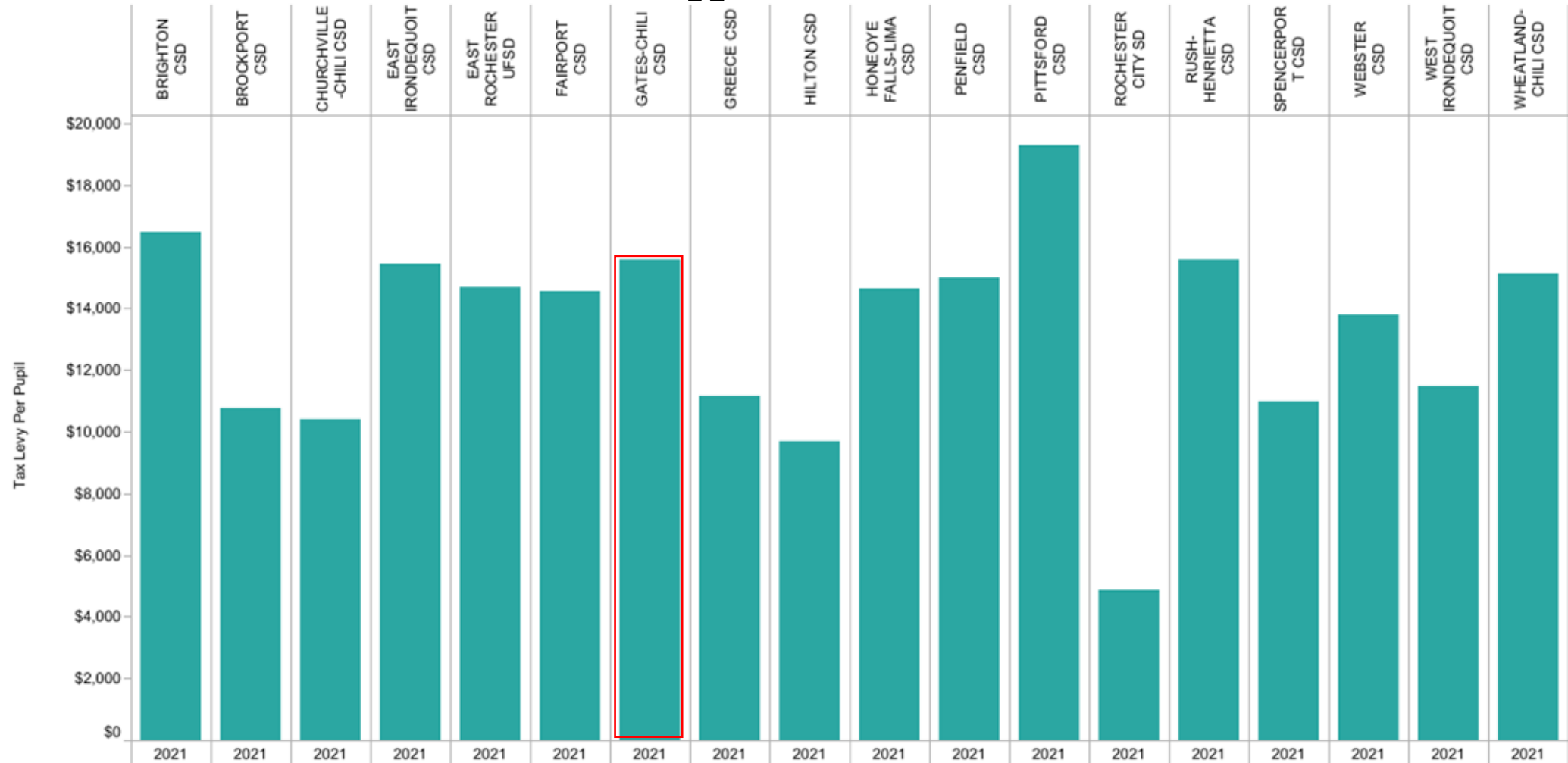


Estimated Property Tax

- 2022-2023 Property Tax:
\$58,213,112
- Increase of 2.2%, or \$1,254,222
- Estimated True Value Tax Rate:
\$24.58

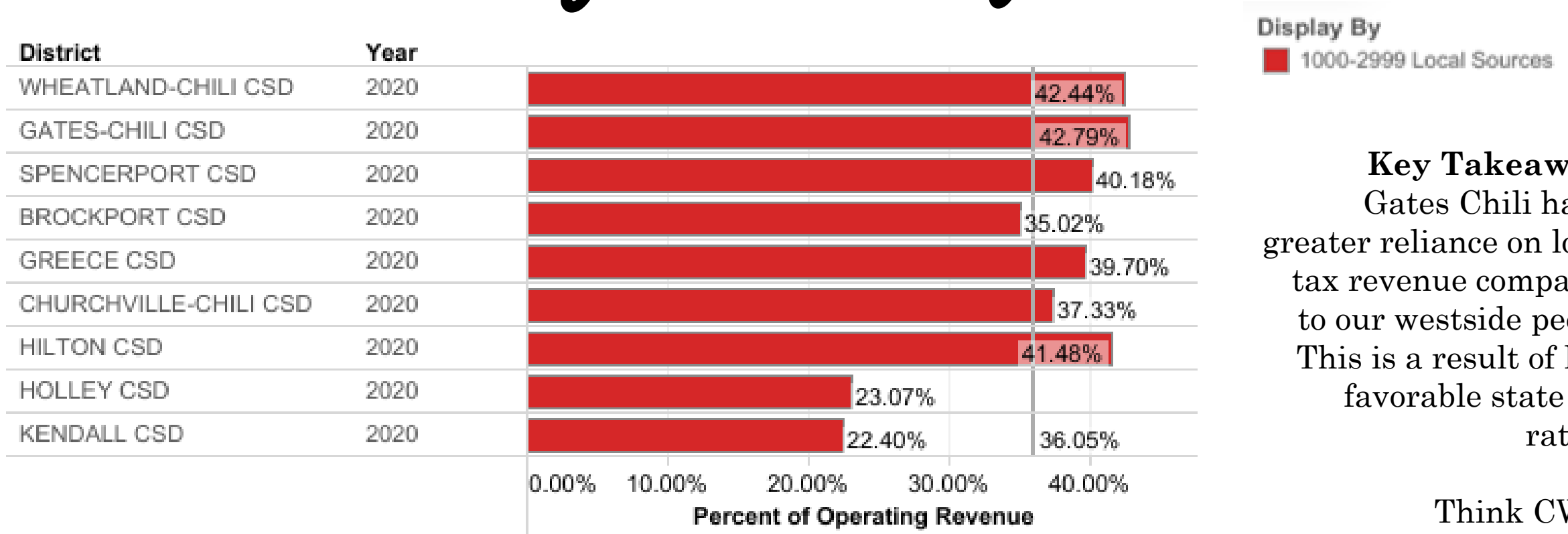


2020 Tax Levy - Per Student

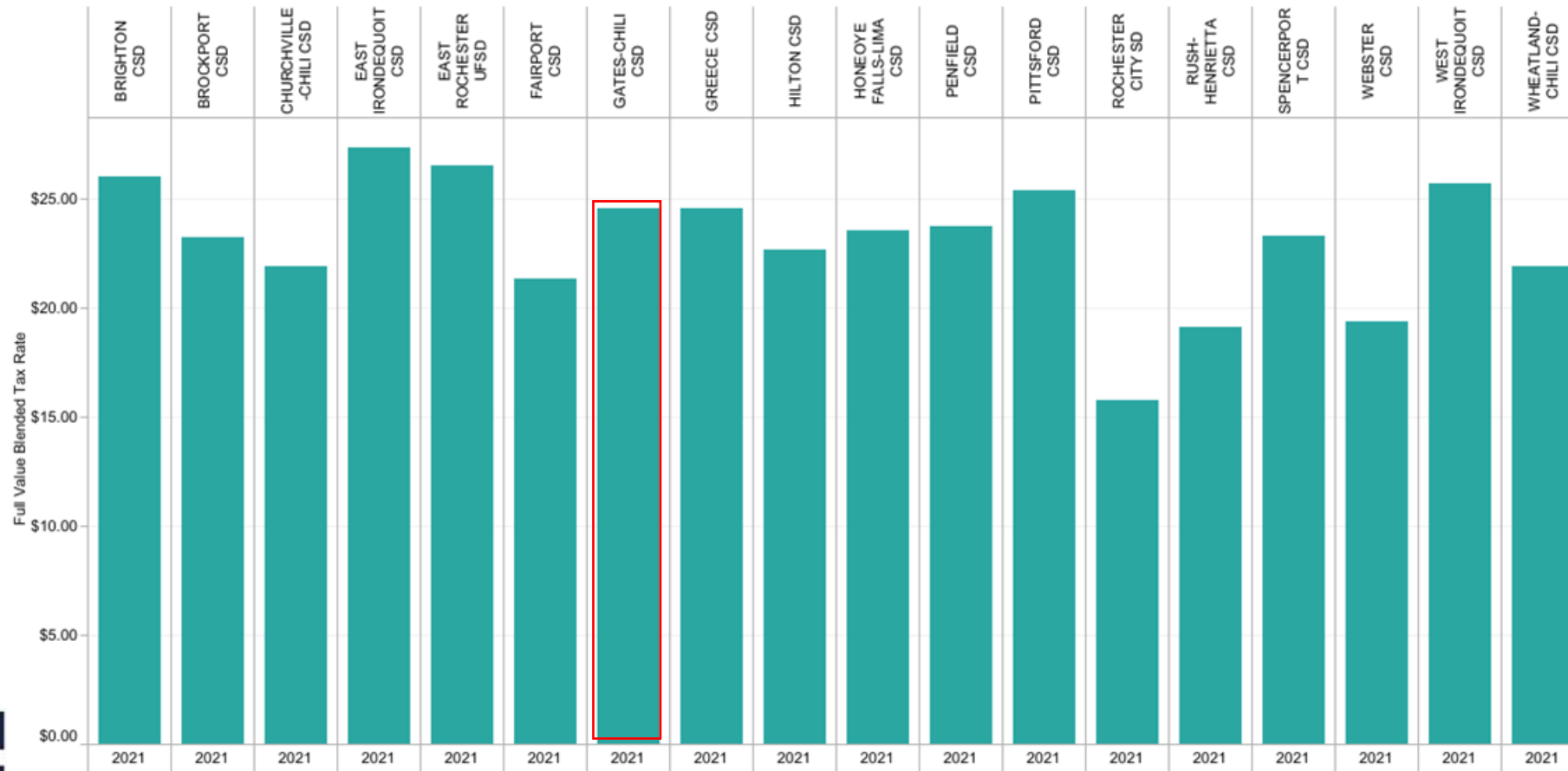


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Tax Levy as a % of Revenue



2020 Tax Rate Comparison - Monroe County



Notes:
2021 True Value Tax Rate was down to \$24.05

Tax Rates for Both Towns = \$24.05



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BUDGETING FOR
Payments in Lieu of Taxes
(PILOTS)



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PILOTS

2021-22 PILOTS: \$2,600,000

Chili:

- Wegmans
- Pontarelli Associates
- 39 Jetview Drive
- 44 Jetview Drive
- 200 Aviation Avenue
- 300 Trade Court Holdings
- Howitt-Paul Road LLC

Gates:

- CLA WNY LLC
- Gallina Development Corp.
- Boulder Point Development Inc.
- Forge Metal Finishing
- Rotork Controls
- Rochester Tech Park

2022-23 Estimated PILOTS: \$2,580,000



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BUDGETING FOR
Monroe County Sales Tax



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Local MC Sales Tax

- Accounts for **3.26%** of all revenue
- Comes through Monroe County
- 2022-23 (Est.): \$4,000,000
- Uncertainty of impact relating to:
 - Rising costs
 - Amazon sales tax
 - Marijuana legislation



BUDGETING FOR *Other Revenues*



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Other Revenue Areas

Less than 2% of budget:

Interest Earnings	<i>No Change</i>
Medicaid	<i>No Change</i>
Continuing Education	<i>\$10K Reduction</i>
Day School Tuition	<i>\$27K Reduction</i>
Health Services	<i>No Change</i>
Facilities Rental	<i>No Change</i>
Minor Sales	<i>\$40K Increase</i>
Student Fees/Charges	<i>\$10K Reduction</i>



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BUDGETING FOR *Fund Balance and Reserve Use*



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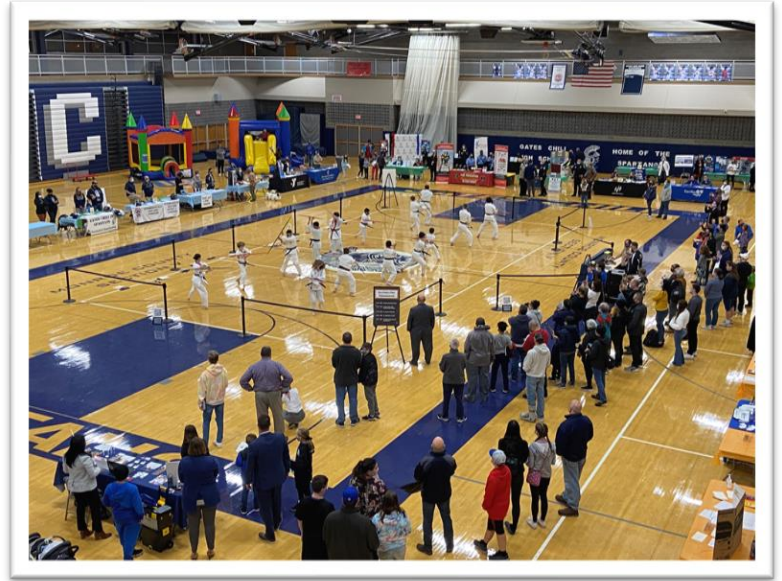
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Fund Balance

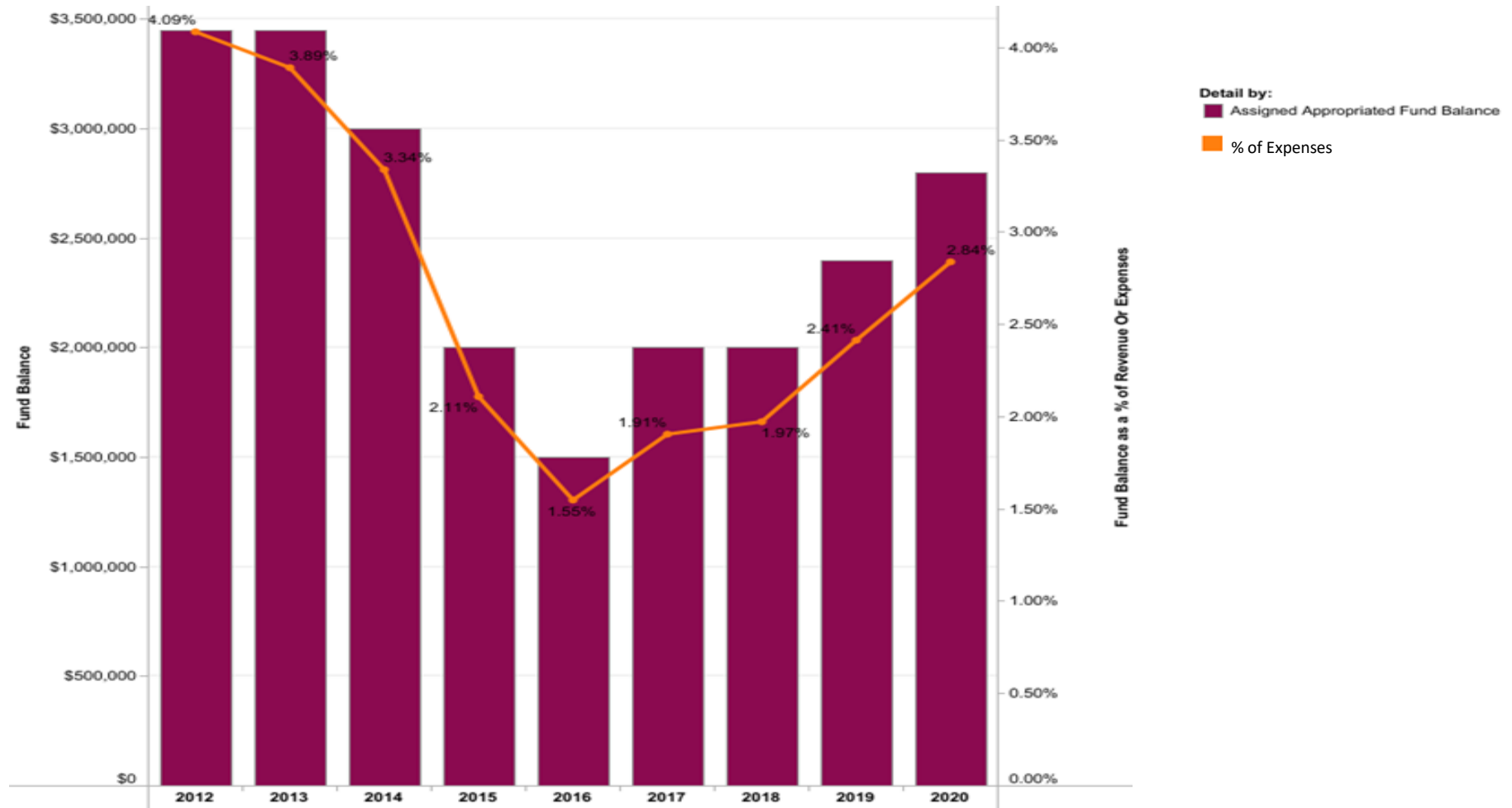
- Funds carried over from the prior year to balance current year budgets
- Prefer not to rely on it

2021-22: \$2,800,000

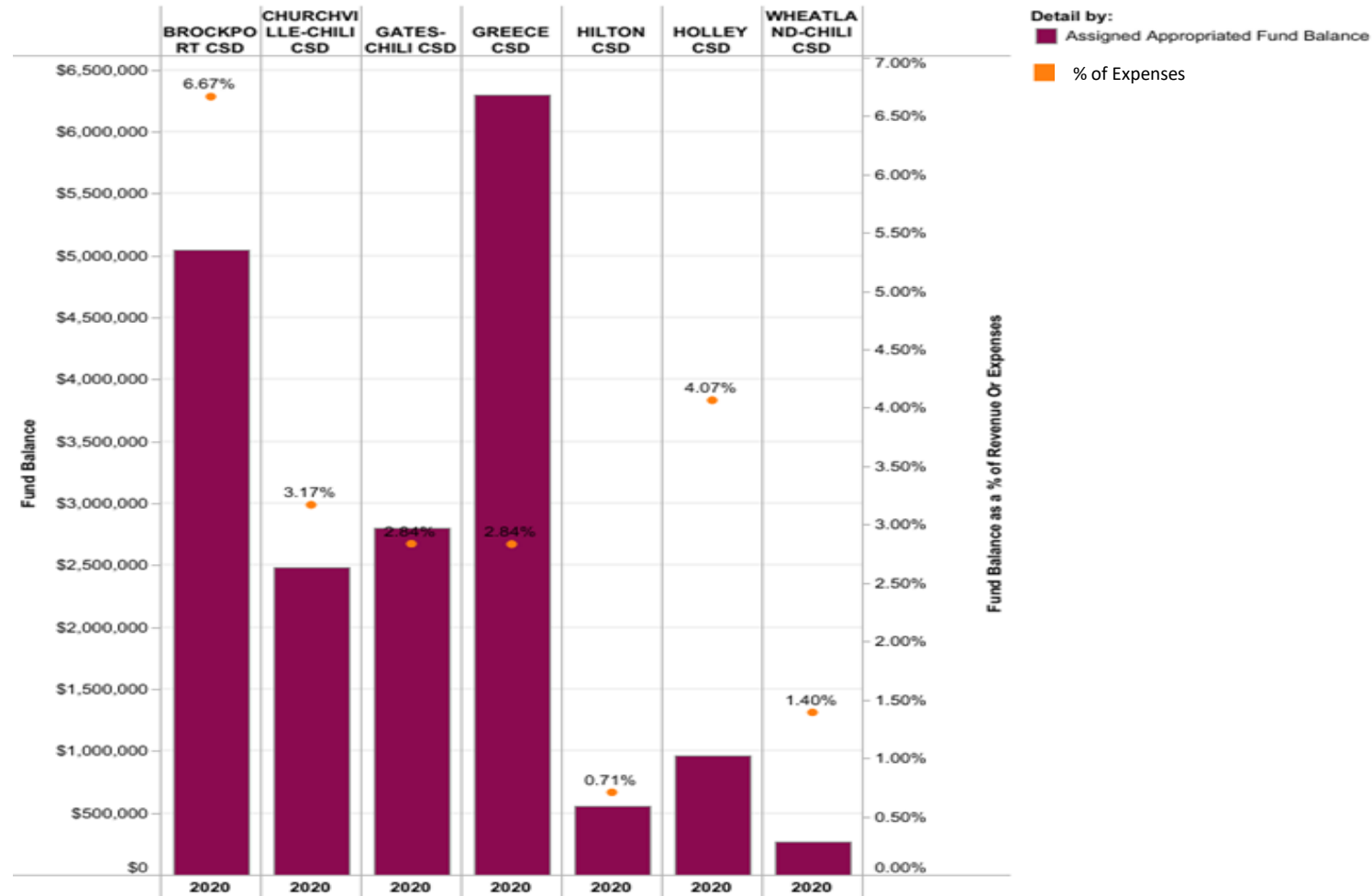
2022-23: \$2,800,000



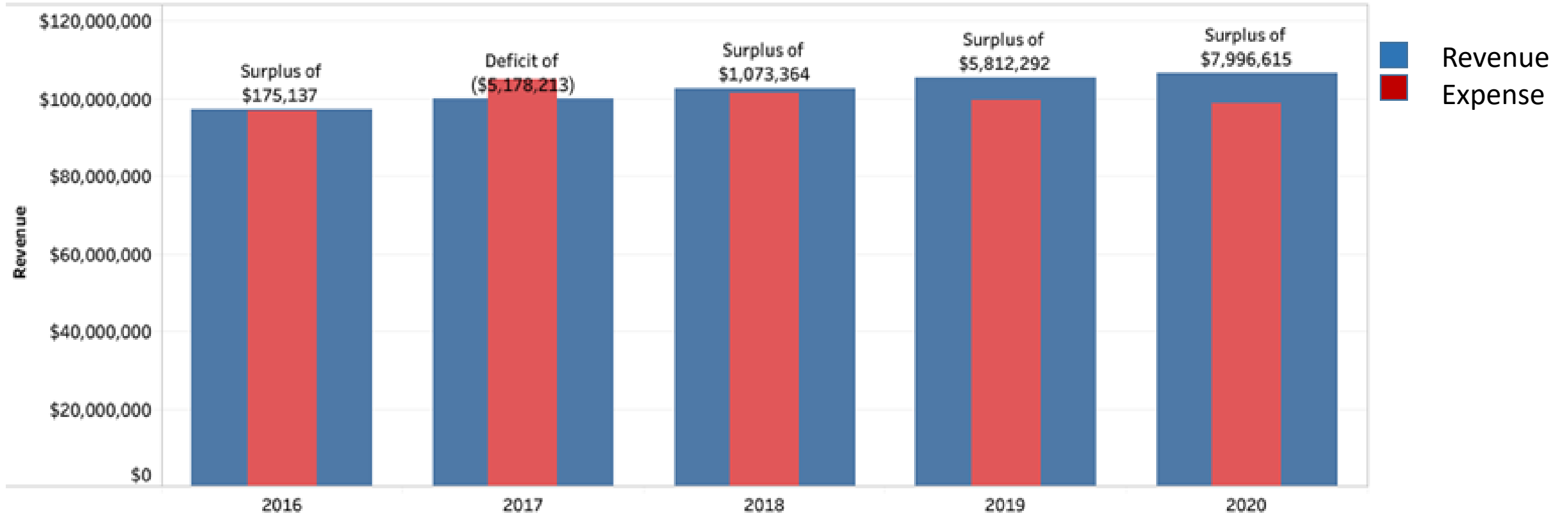
Appropriated Fund Balance as a % of Expenses



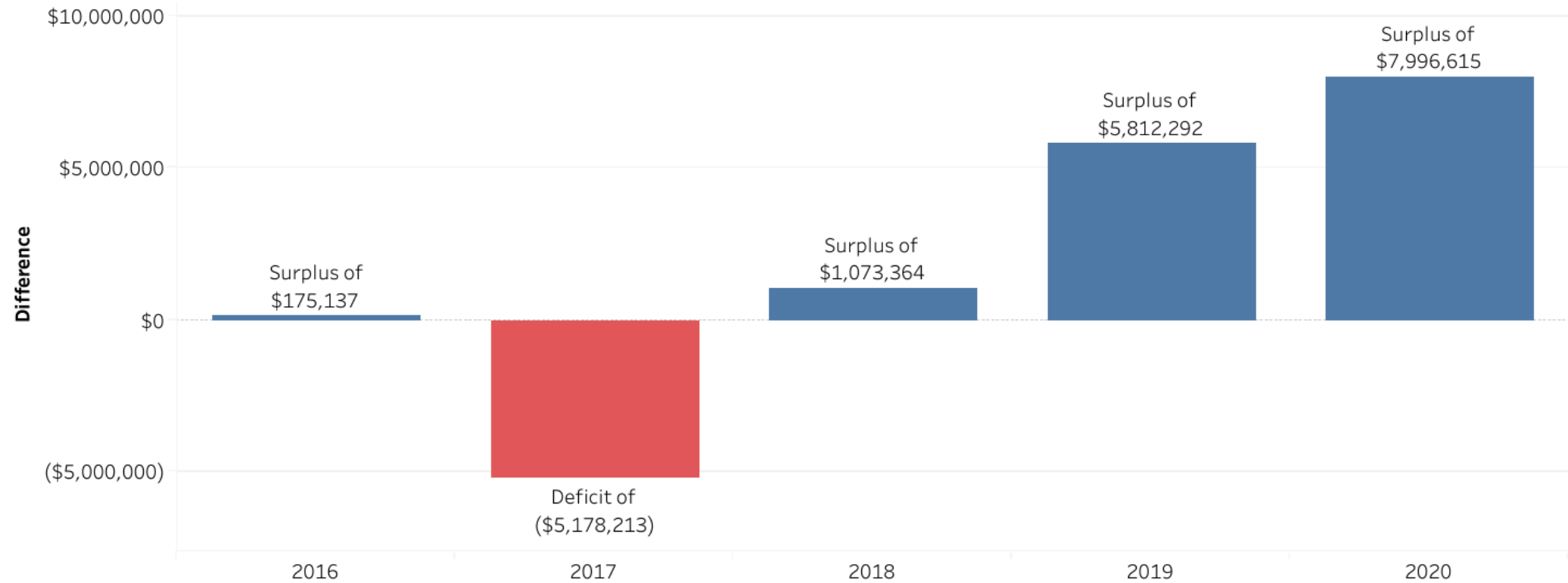
Appropriated Fund Balance as a % of Expense



Comparison: Revenues to Expenditures



Overall... Nearly Net Zero, until COVID



Reserves

- Handout: Intended Use of Reserves
- Governed by two sets of regulations
 - General Municipal Law (GML)
 - Education Law (Ed Law)
- All very restrictive, to be used for specific purposes; they are not “slush funds”



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: \$2,693,635



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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 NYERS pension system

Balance: \$11,353,950



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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: \$2,063,186



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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: \$980,178



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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: \$1,181,814



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2018 Capital Reserve: Construction

[EDN Article 74 § 3651 (1)]

- Established by voter approval in May 2018
- 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: \$10,003,043

(max \$10,000,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

2021 Capital Reserve: Construction

[EDN Article 74 § 3651 (1)]

- Established by voter approval in May 2021
- 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: \$5,000,000

(max \$10,000,000)



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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: \$900,000

(max \$1,000,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Capital Reserve: Vehicles [EDN Article 74 § 3651 (1)]

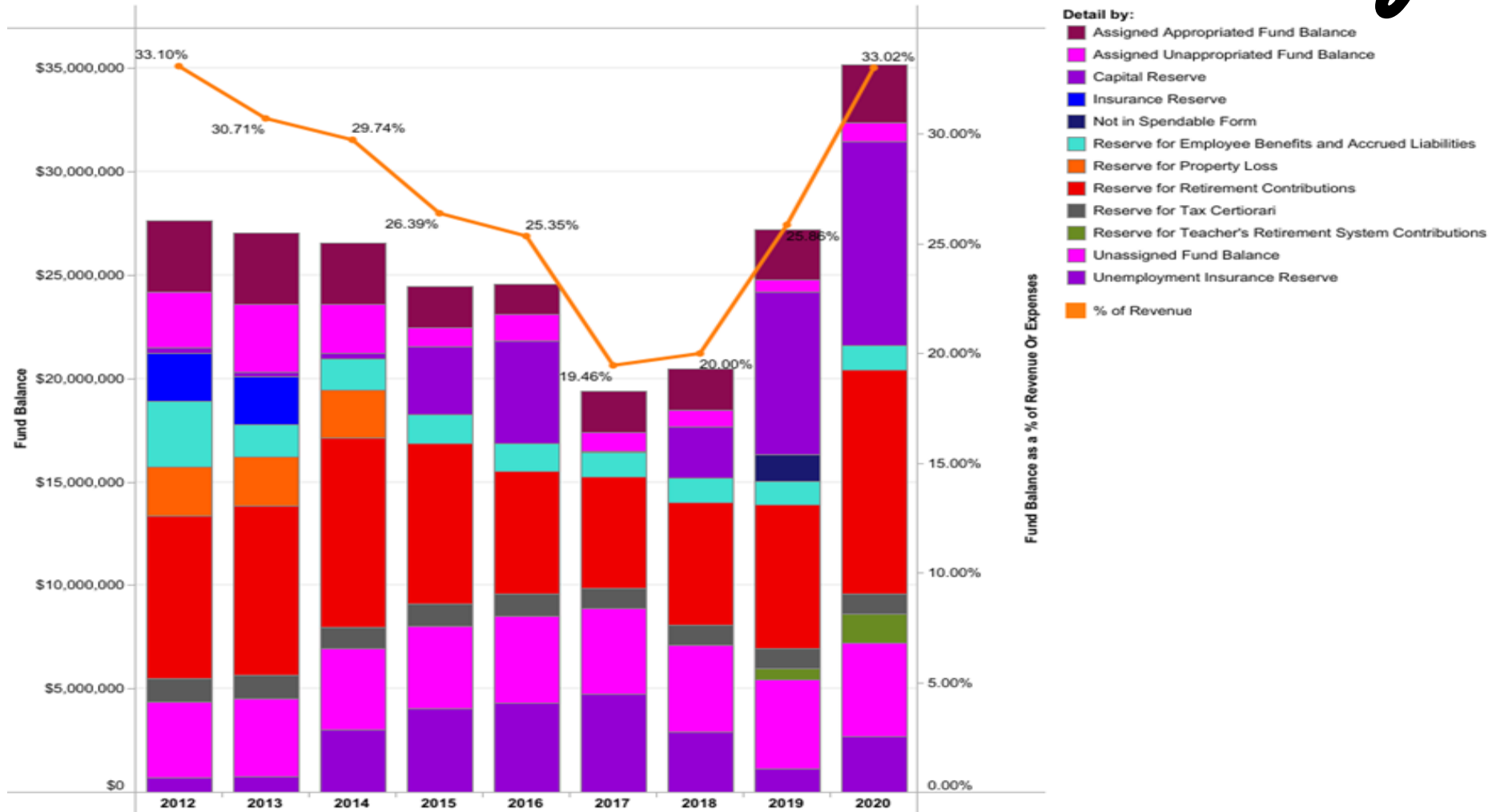
- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained (e.g., budgetary appropriations, unappropriated fund balance, and New York State aid)
- Utilized to pay for any object or purpose for which a school district may 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: \$300,000
(max \$500,000)



GATES CHILI CENTRAL SCHOOL DISTRICT

Reserves and Fund Balance Trending



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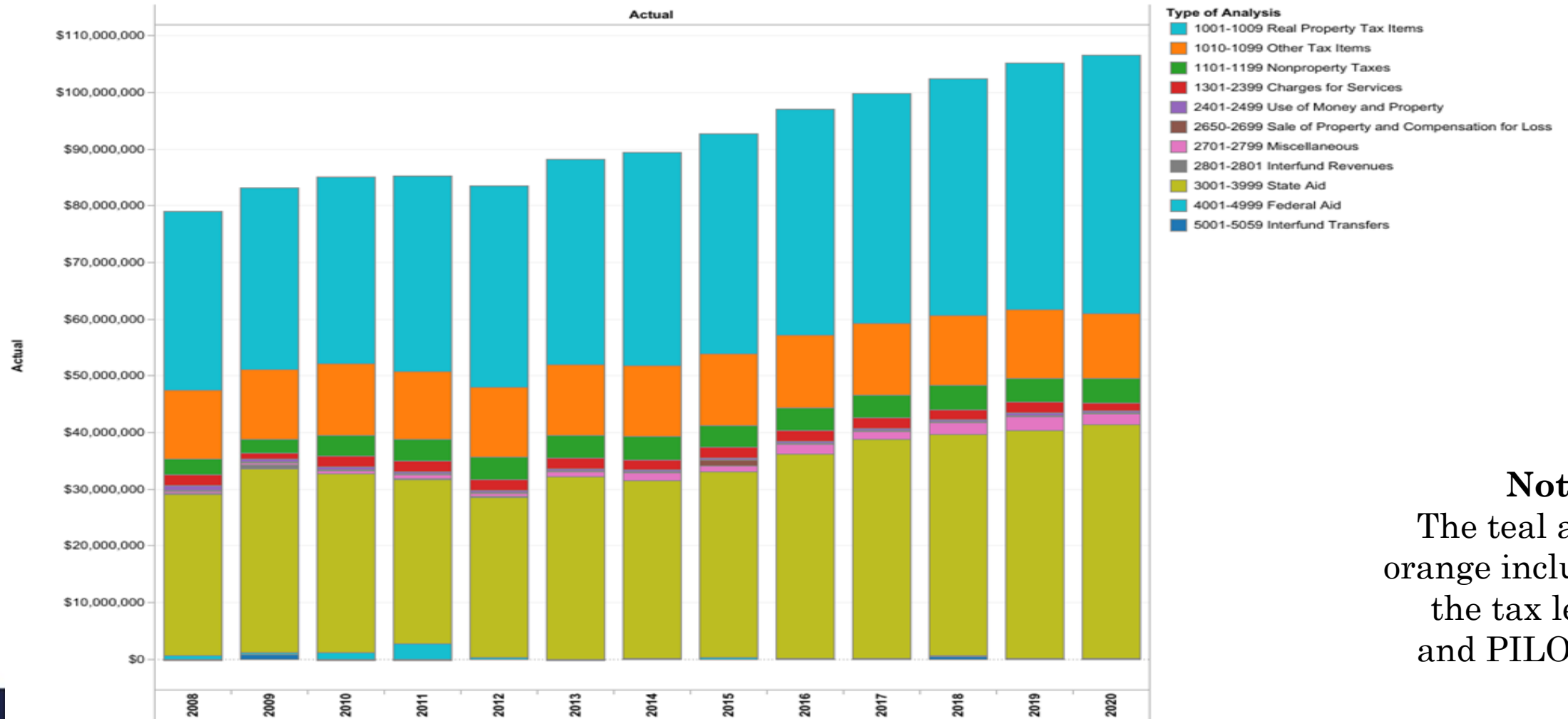
Revenues: Summary Information



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Overall Revenue Breakout

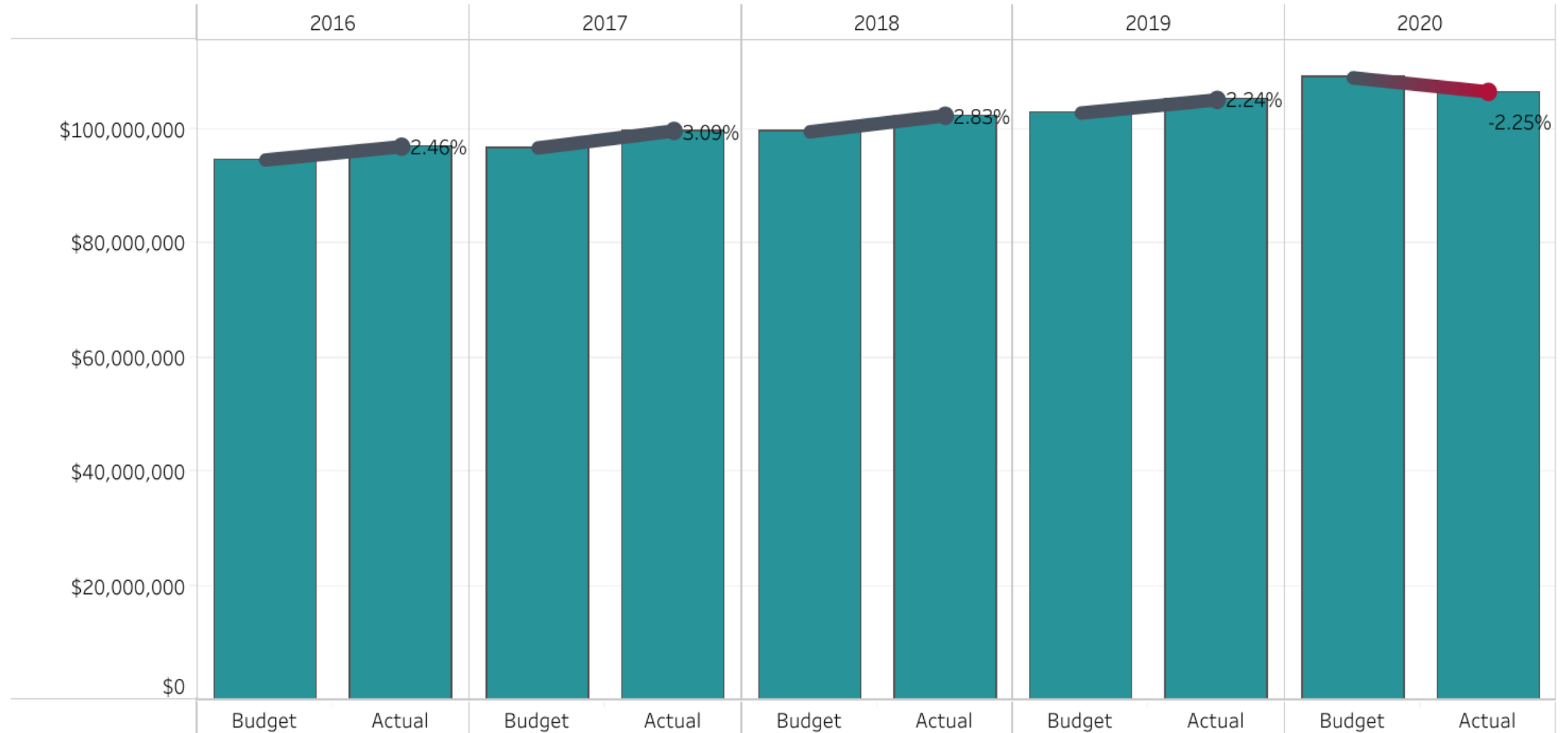


Notes:
The teal and orange include the tax levy and PILOTS



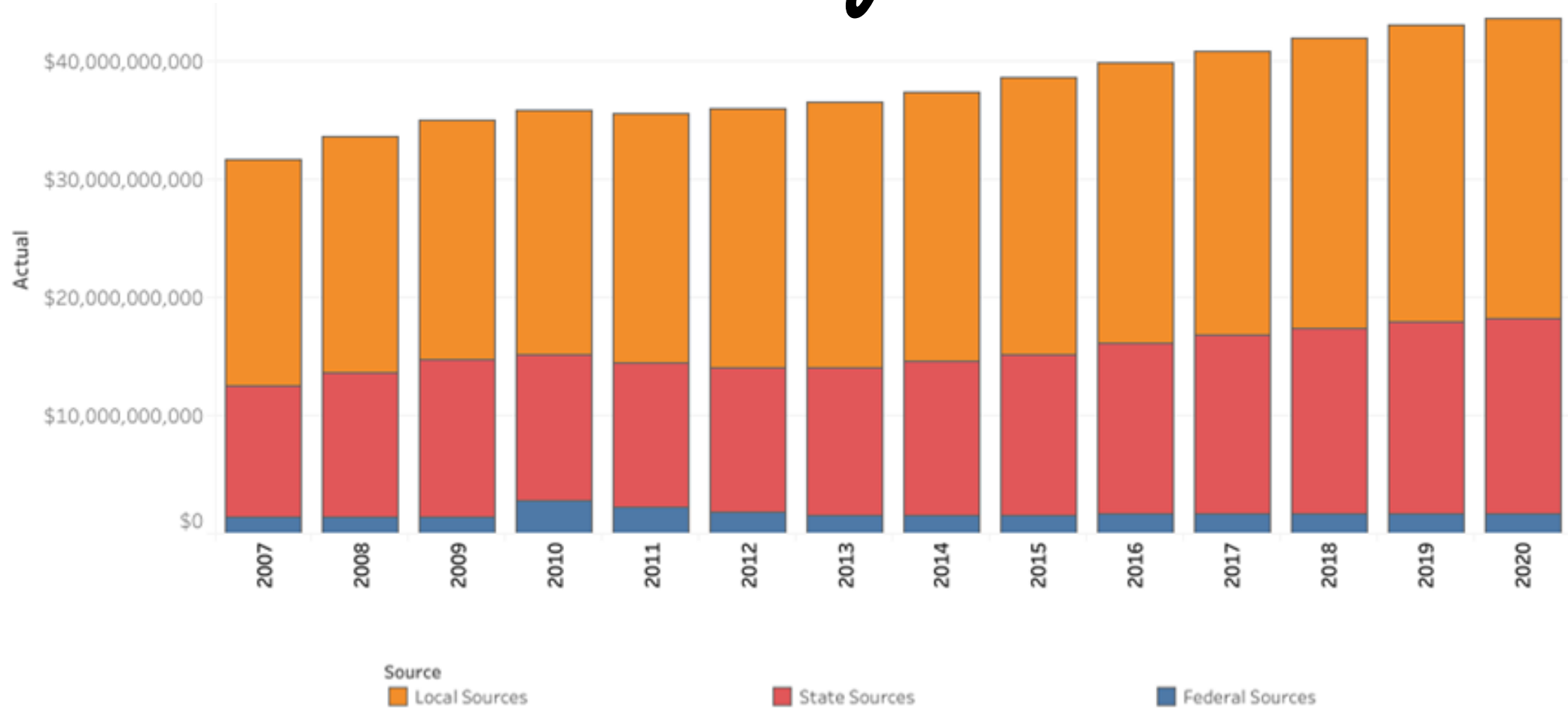
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Prudent Revenue Predictions



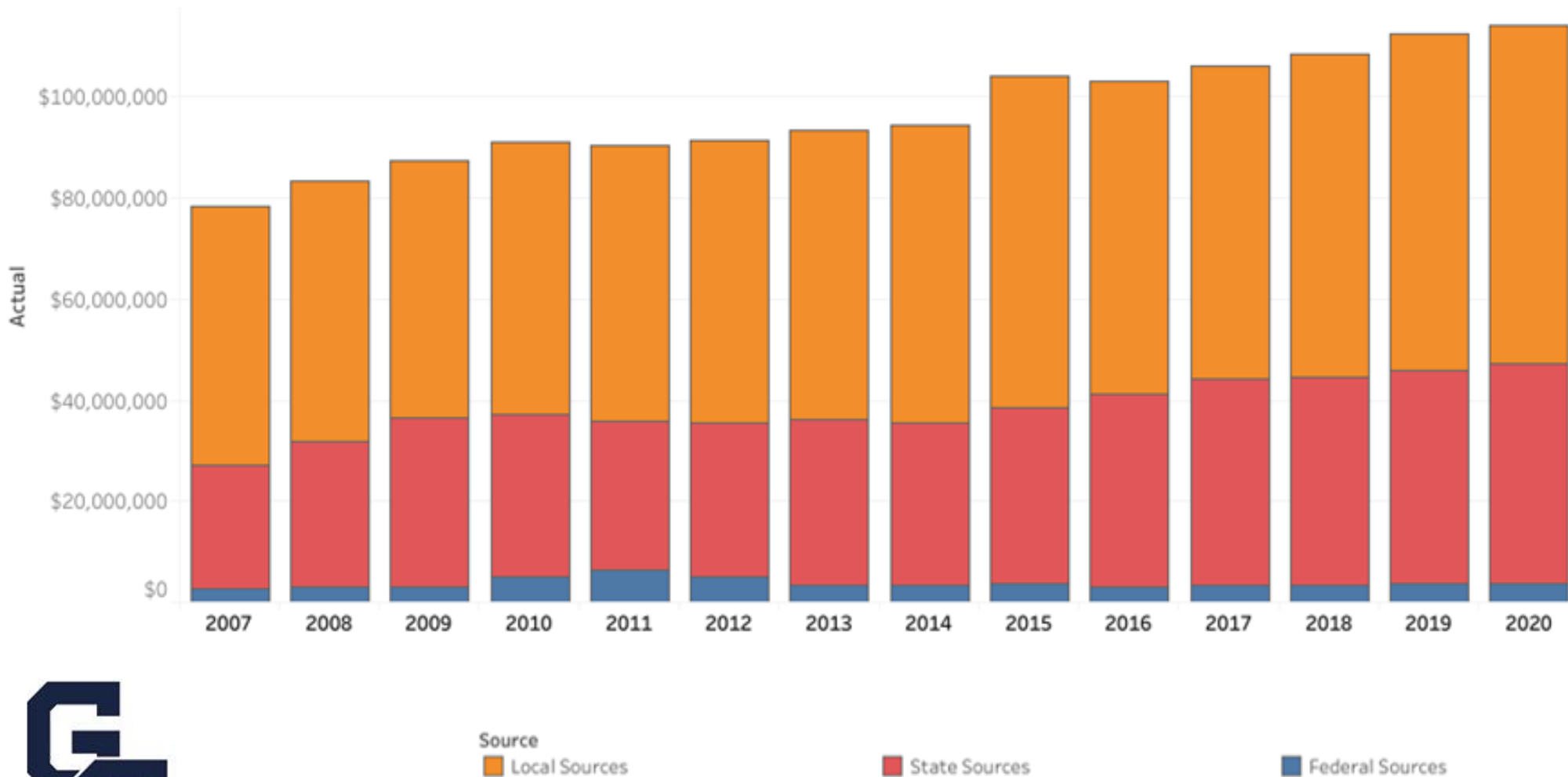
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Statewide Breakdown of Revenues Sources



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Gates Chili CSD Breakdown of Revenue Sources



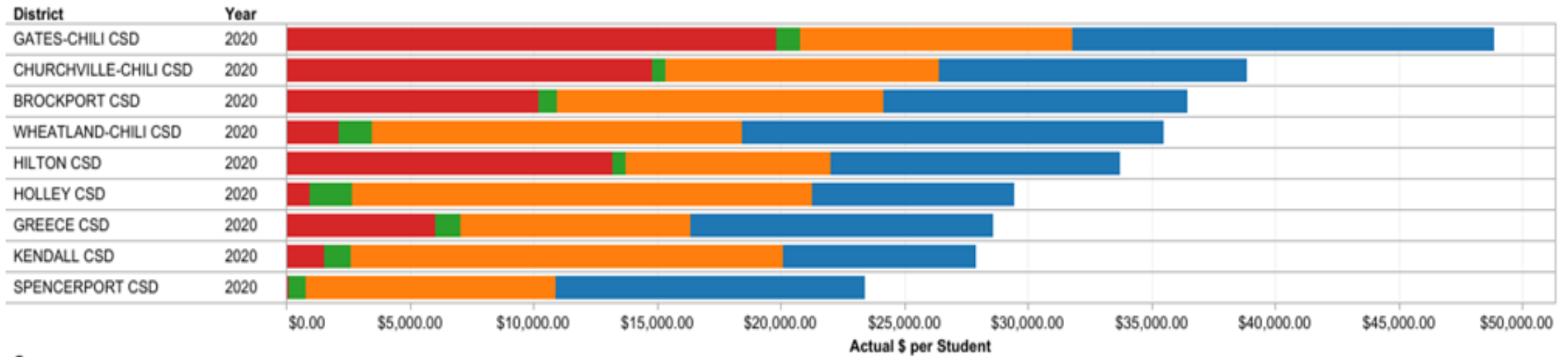
Key Takeaway:
Consistent with
statewide
breakdown



GATES CHILI CENTRAL SCHOOL DISTRICT

Local Region Comparison

Revenue Per Student by Source



Source

- 1000-2999 Local Sources
- 3000-3999 State Sources
- 4000-4999 Federal Sources
- 5000-5999 Interfund Transfers and Proceeds of Obligations

Key Takeaways:

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



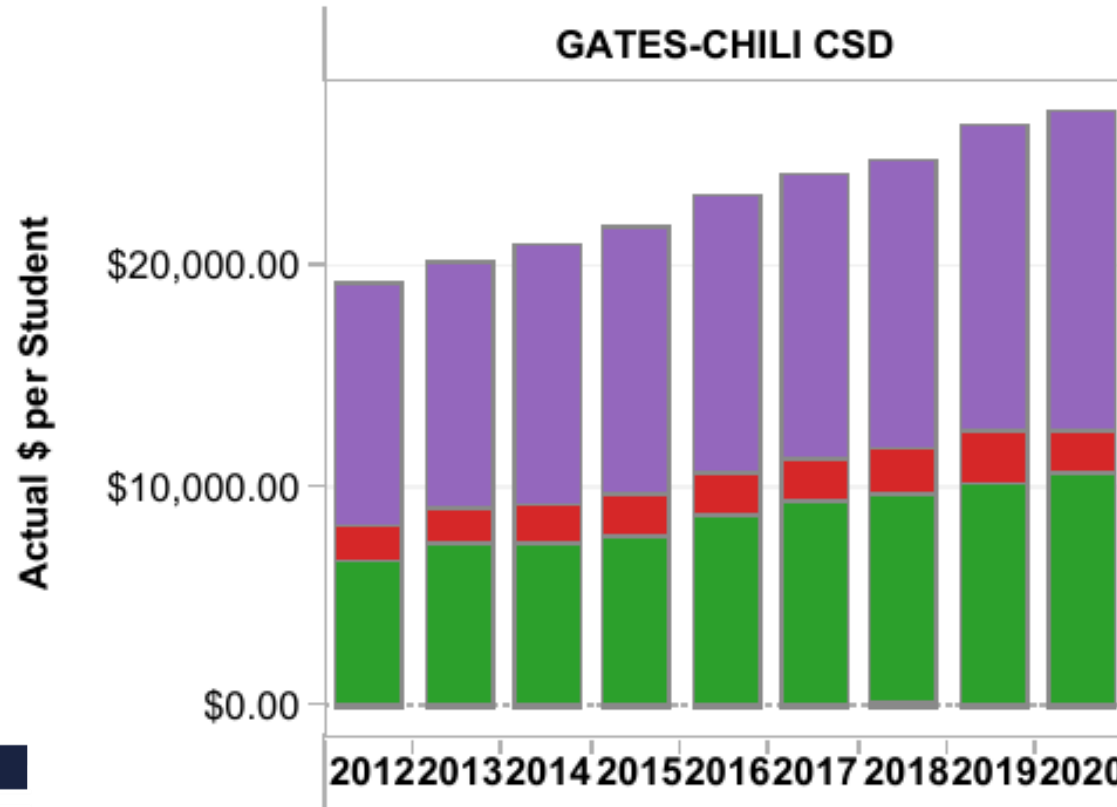
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Per Student Revenue by Source

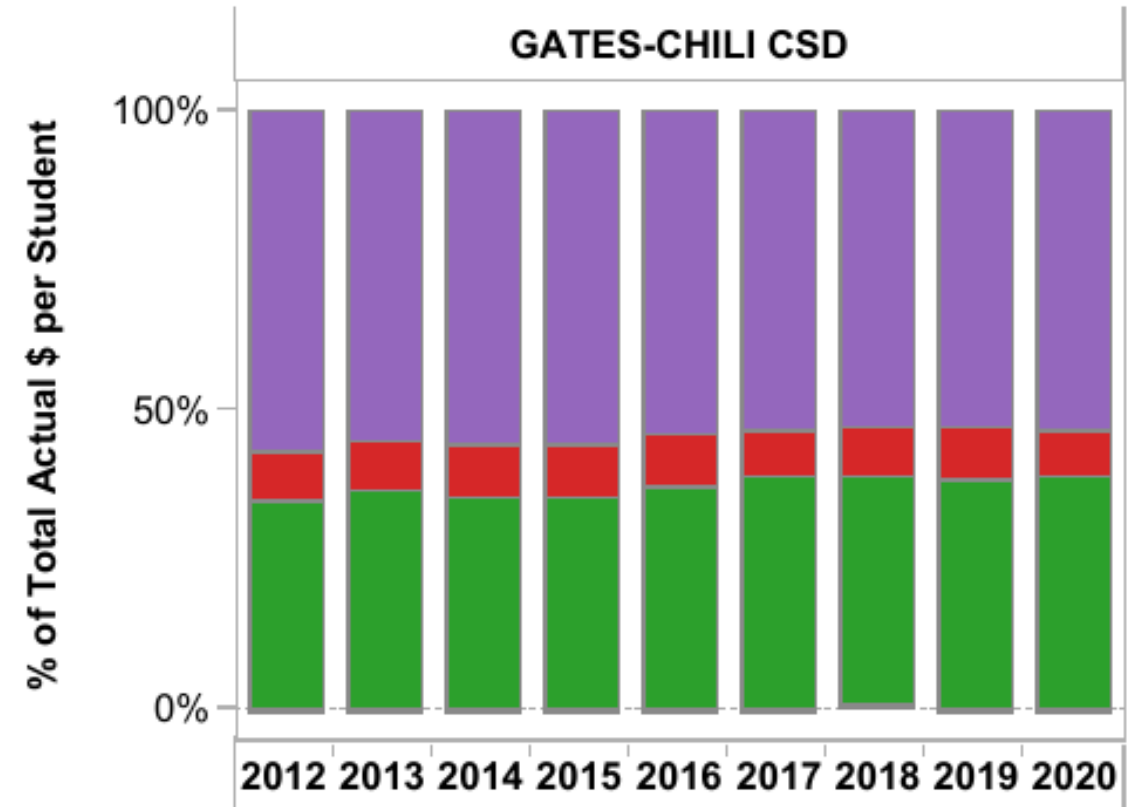
Source

- 10xx - Property and Other Tax Items
- 11xx - 29xx Other Local Revenue
- 3xxx - State Sources
- 4xxx - Federal Sources

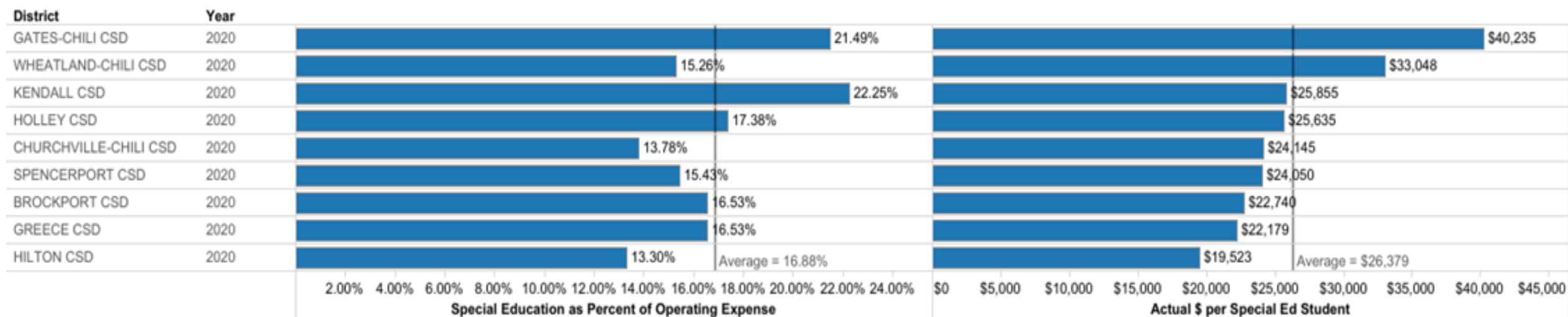
Actual - \$ Per Student



% of Selected Actual - \$ Per Student



Students with Disabilities Spending



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Local Economic Impact



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2019-20 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.

Local Impact			
	Direct*	Spillover	Total
Employment (FTE)	700	500	1,200
Income	\$44.4M	\$27.1M	\$71.5M
Income Tax	\$2.2M	\$1.3M	\$3.5M
Sales Tax	\$1.1M	\$0.7M	\$1.8M



Budget Proposition and BOE Elections



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Budget Propositions

1. Expenditure Budget
2. Bus Purchase
3. Establish Capital Reserve for Security: \$4M
4. Use of Capital Reserve – Technology



Board of Education Elections

Three Seats Available Three-Year Terms

Expiring seats include:

- Dr. Christine Brown Richards
- Francis Muscato
- Michael Bailey

Petitions due to the District Clerk by Monday, April 18



GATES CHILI CENTRAL SCHOOL DISTRICT

Next Steps

Budget Ambassadors
Workshop Part 2

March 28

Budget discussion
and adoption

April 12

Board petitions due

April 18

Budget hearing

May 3

Budget vote and
BOE election

May 17



GATES CHILI CENTRAL SCHOOL DISTRICT



Questions?

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Budget Ambassador Survey

Use your phone's camera to scan this code or go to the URL below to complete a short survey about your experience as a Budget Ambassador by March 30 at 5 p.m.



gateschili.org/BudgetAmbassadorSurvey



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Thank You!



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