



2021-22
Budget Hearing

May 4, 2021



GATES CHILI CENTRAL SCHOOL DISTRICT

Together we teach and inspire excellence for all learners.

Agenda

- Budget goals and priorities
- State of affairs
- Expenditures
- Revenues
- Propositions
- Next steps
- Summary
- Board discussion



The background of the slide is a photograph of a football stadium. In the center, there is a scoreboard or press box structure with the words "GATES CHILI SPARTANS" visible. Below it, the words "HOME OF THE SPARTANS" and "QUESTS" are partially visible on the bleachers. The stadium is filled with blue seats. In the foreground, a large, stylized white logo is painted on the green grass. A mascot, a person in a blue and white costume, is standing on the field in front of the logo. The title "Budget Goals and Priorities" is written in a large, black, cursive font across the center of the image.

Budget Goals and Priorities



GATES CHILI CENTRAL SCHOOL DISTRICT

Budget Goals and Priorities

What are we trying to accomplish with this budget?

- Protect current programming and staffing
- Maintain focus on district goals
 - Student-centered learning
 - Culturally-responsive practices
 - Improving graduation rates and test scores



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State of Affairs



GATES CHILI CENTRAL SCHOOL DISTRICT

State of Affairs

- COVID-19—still here!
- Uncertain budget cycle
 - Initial funding concerns
 - Tighter expenditure projections
- Old promises fulfilled
 - Foundation Aid
- Federal Fund Infusion
 - Impact TBD



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Expenditures



Budget Goals and Priorities

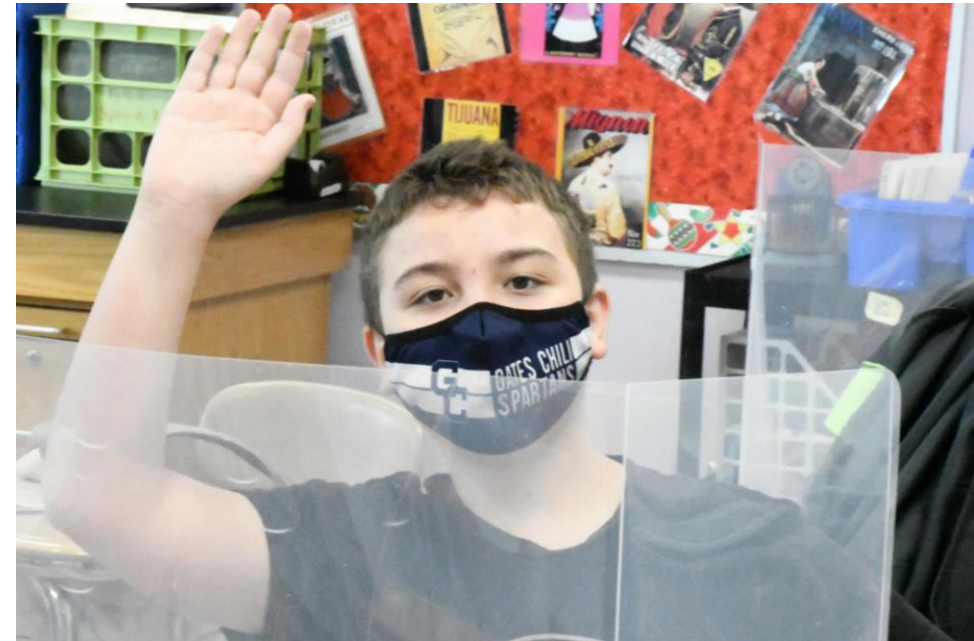
What are we trying to accomplish with this budget?

- Protect current programming and staffing
- Maintain focus on district goals
 - Student-centered learning
 - Culturally-responsive practices
 - Improving graduation rates and student achievement



Expenditure Budget Proposal

- Modified zero-based
- No frills budget / reduced flexibility
- 2020-21: \$113,424,313
- 2021-22: \$117,882,045
- Increase: 3.93%



Highlighted Cost Increases

	2020-2021 Budget	2021-2022 Est.	\$ Change	% Change	Notes
TRS Salaries	\$ 33,886,584	\$ 34,746,288	\$ 859,704	2.54%	Per Contracts
ERS Salaries	\$ 12,278,591	\$ 12,859,402	\$ 580,811	4.73%	Per Contracts
Pension Costs TRS	\$ 3,229,391	\$ 3,658,784	\$ 429,393	13.30%	Rate Change: 9.53% to 10.53%
Pension Costs ERS	\$ 1,841,789	\$ 2,392,425	\$ 550,636	29.90%	Rate Change: 15.0% to 18.0%
Health Insurance - Active	\$ 12,006,719	\$ 12,790,000	\$ 783,281	6.52%	Medical, Dental, Vision
Health Insurance - Retiree	\$ 5,295,065	\$ 6,340,000	\$ 1,044,935	19.73%	607 Retirees
Debt Service	\$ 10,863,633	\$ 12,682,479	\$ 1,818,846	16.74%	Tied to \$68M project
Total	\$ 79,401,772	\$ 85,469,378	\$ 6,067,606	7.64%	



Administrative Budget

	Actual 2020-21 Budget	Proposed 2021-22 Budget	\$ Change	% Change
ADMINISTRATIVE				
Board of Education	\$28,000	\$26,995	(\$1,005)	-3.59%
Central Administration/Finance	\$1,330,100	\$1,342,815	\$12,715	0.96%
Legal, Personnel, Public Information	\$895,310	\$862,645	(\$32,665)	-3.65%
Central Services and Special Items	\$1,159,030	\$489,030	(\$670,000)	-57.81%
BOCES Admin. Costs	\$1,360,000	\$1,355,745	(\$4,255)	-0.31%
Curriculum Development & Supervision	\$3,673,064	\$3,756,866	\$83,802	2.28%
Research, Planning, Evaluation & Benefits	\$2,984,594	\$3,994,060	\$1,009,466	33.82%
TOTAL ADMINISTRATIVE	\$11,430,098	\$11,828,156	\$398,058	3.48%

Instructional Program Budget

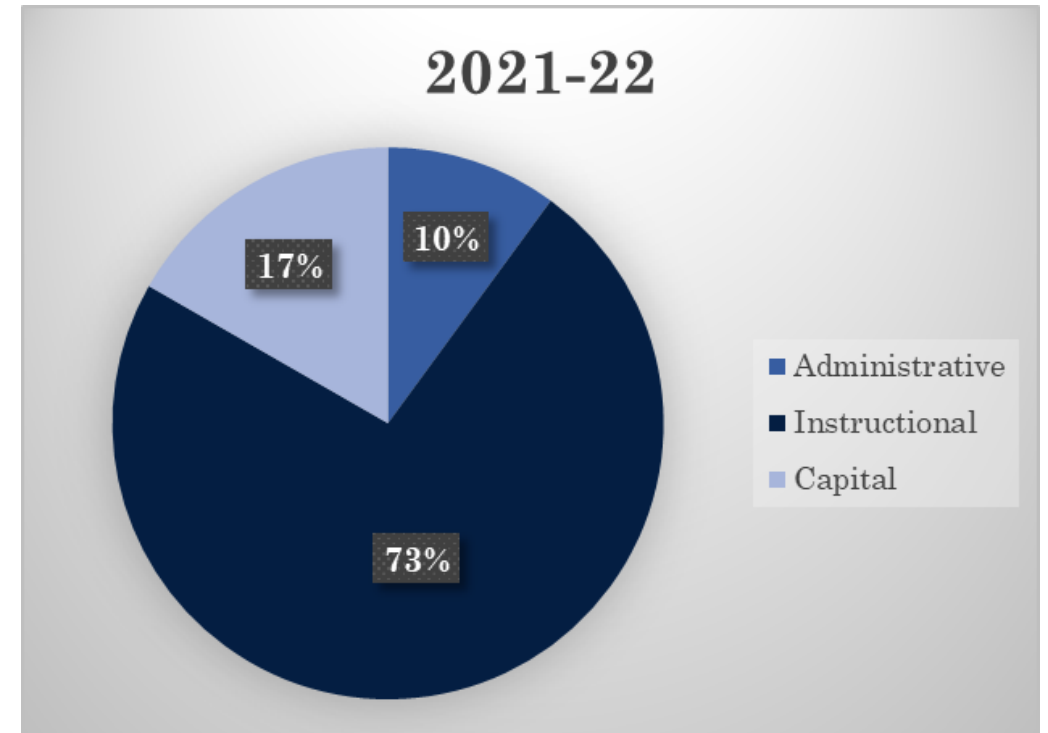
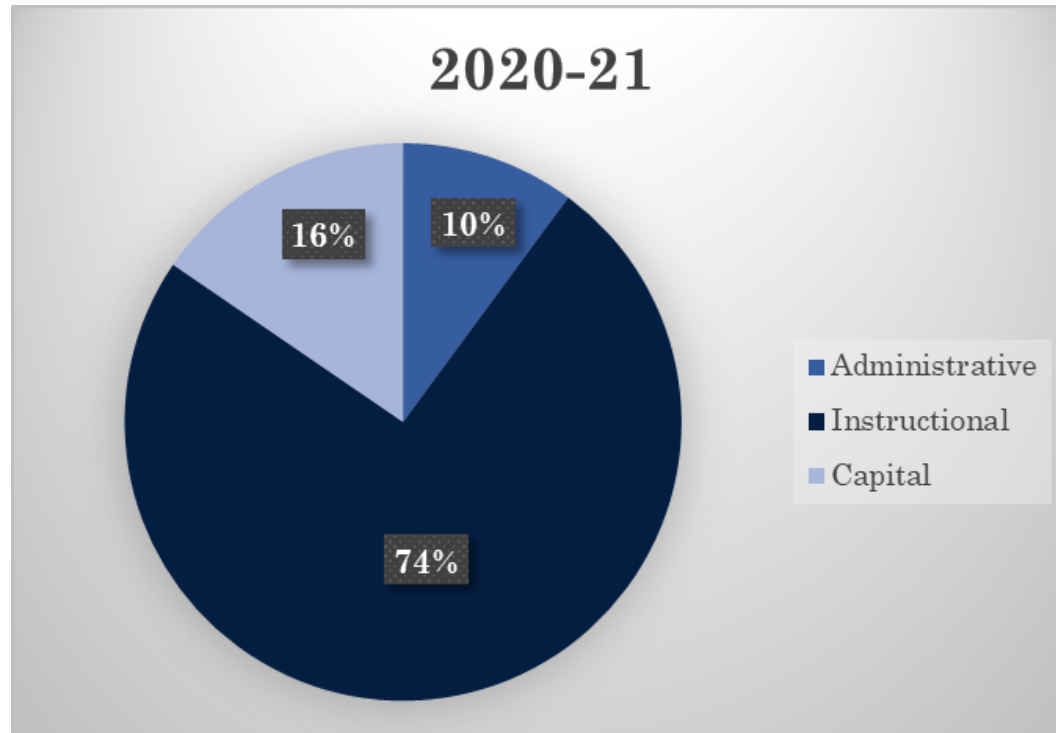
	Actual 2019-20 Budget	Proposed 2020-21 Budget	\$ Change	% Change
INSTRUCTIONAL				
Teaching - Regular School	\$27,583,160	\$27,452,192	(\$130,968)	-0.47%
Programs for Students with Disabilities	\$19,869,222	\$18,803,350	(\$1,065,872)	-5.36%
Pupil Personnel, Guidance, & Health	\$6,963,647	\$8,522,523	\$1,558,876	22.39%
Athletics	\$1,098,406	\$1,232,507	\$134,101	12.21%
Transportation	\$5,086,173	\$4,684,732	(\$401,441)	-7.89%
Community Services	\$504,737	\$495,653	(\$9,084)	-1.80%
Benefits	\$23,091,007	\$24,901,932	\$1,810,925	7.84%
TOTAL INSTRUCTIONAL	\$84,196,352	\$86,092,889	\$1,896,537	2.25%



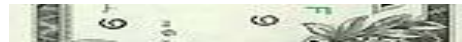
Capital Budget

	Actual 2019-20 Budget	Proposed 2020-21 Budget	\$ Change	% Change
CAPITAL				
Operation & Maintenance of Plant	\$5,018,329	\$5,138,910	\$120,581	2.40%
Employee Benefits	\$1,601,901	\$1,827,213	\$225,312	14.07%
Debt Service and Bus Purchases	\$10,863,633	\$12,682,479	\$1,818,846	16.74%
Refund on Real Property Tax	\$4,000	\$4,000	\$0	0.00%
Planned Transfer to Capital	\$0	\$0	\$0	0.00%
TOTAL CAPITAL	\$17,487,863	\$19,652,602	\$2,164,739	12.38%

Three-Part Budget



Expenditure Budget Breakdown



Salaries and Benefits 66¢

BOCES Services 15¢

Debt Service, Capital Outlay, Transfers 11¢

Services, Tuition, Fees, Insurance 3¢

Materials, Supplies, Books 3¢

Utilities <2¢

Equipment and School Buses <1¢

Fuel <1¢



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Revenues



Revenue

- Local property tax: assuming the cap
- Local sales tax: anticipating increase
- State funding:
 - Expecting increase based on Fed. Support
 - Long Term Impact: Unknown
- Other revenues: consistent
- Reserve use: slightly increased dependence



Local Property Tax

Local Property Taxes account for **48.32%** of all revenues

Tax Cap Factors:

- CPI-U: 1.23%
- Tax base growth factor: 1.0056 (0.56%)
- Capital Exclusion: +\$94,522



Local Property Tax

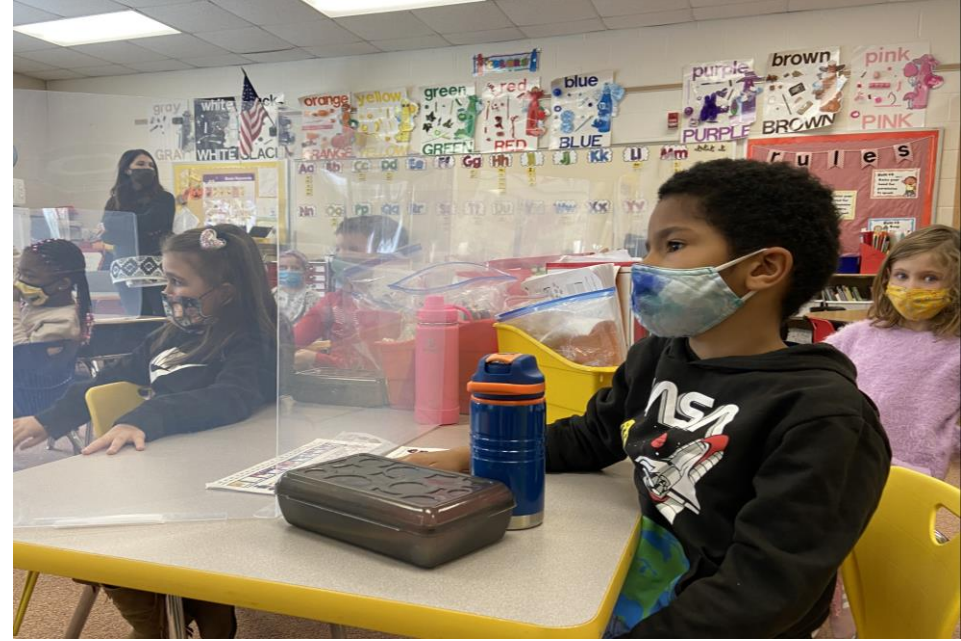
- Current 2020-21 tax levy:
\$55,821,084
- Estimated 2021-22 tax levy:
\$56,958,890
- Increase of 2.04%



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Local Sales Tax

- Accounts for **3.39%** of all revenue
 - Comes through Monroe County
 - Showing signs of recovery
-
- 2020-21 (Est.): \$3,500,000
 - 2021-22 (Est.): \$4,000,000



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State Funding

- Accounts for **38.56%** of all revenue
- Current Estimate: \$45,457,194

Foundation Aid: + \$1,257,088

Categorical/Expense Aid: + \$1,498,235

Charter School Aid (*New*): + \$234,133



GATES CHILI CENTRAL SCHOOL DISTRICT

State Funding Breakdown

	2020-2021 Budget	2021-2022 State	\$ Change	% Change
Foundation Aid	\$23,015,896	\$24,272,984	\$1,257,088	5.46%
Excess Cost Aid	\$2,785,000	\$2,488,516	(\$296,484)	-10.65%
BOCES Aid	\$3,414,621	\$3,264,955	(\$149,666)	-4.38%
Textbook/Computer/Software/Library	\$422,588	\$398,586	(\$24,002)	-5.68%
High Tax Aid	\$1,154,706	\$1,154,706	\$0	-
Charter School Aid	\$0	\$234,133	\$234,133	-
Transportation	\$5,269,749	\$5,482,811	\$213,062	4.04%
Building Aid ¹	\$6,405,178	\$8,160,503	\$1,755,325	27.40%
Pandemic Adjustment ²	(\$831,530)	\$0	\$831,530	-
Federal Cares Restoration ³	\$831,530	\$0	(\$831,530)	-
TOTAL	\$42,467,738	\$45,457,194	\$2,989,456	7.04%

Notes:

1. Foundation Aid increase: One of lowest in county
2. Over half of Aid increase tied to \$68M Capital Project
3. Charter School Transitional Aid: Distributed to school if over 2% of students attend Charter Schools. GC is now at 2.25%
4. Federal funding adjustment considerations removed



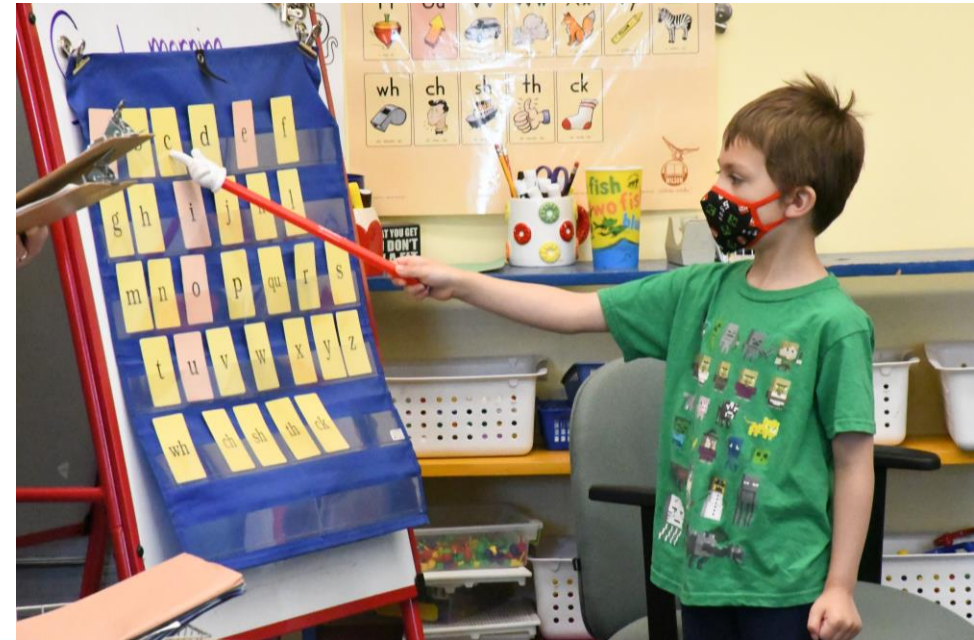
Other Revenue

- Accounts for **2.73%** of revenue
- Current Estimate: \$3,935,491
- Includes items such as tuition, fees, interest earning, sale of property, and Medicaid reimbursement



Appropriated Fund Balance and Reserve Use

- Accounts for **4.79%** of all revenue
- These funds are exhaustible and should not be relied upon long-term
- Current Estimate: \$5,650,000



Fund Balance

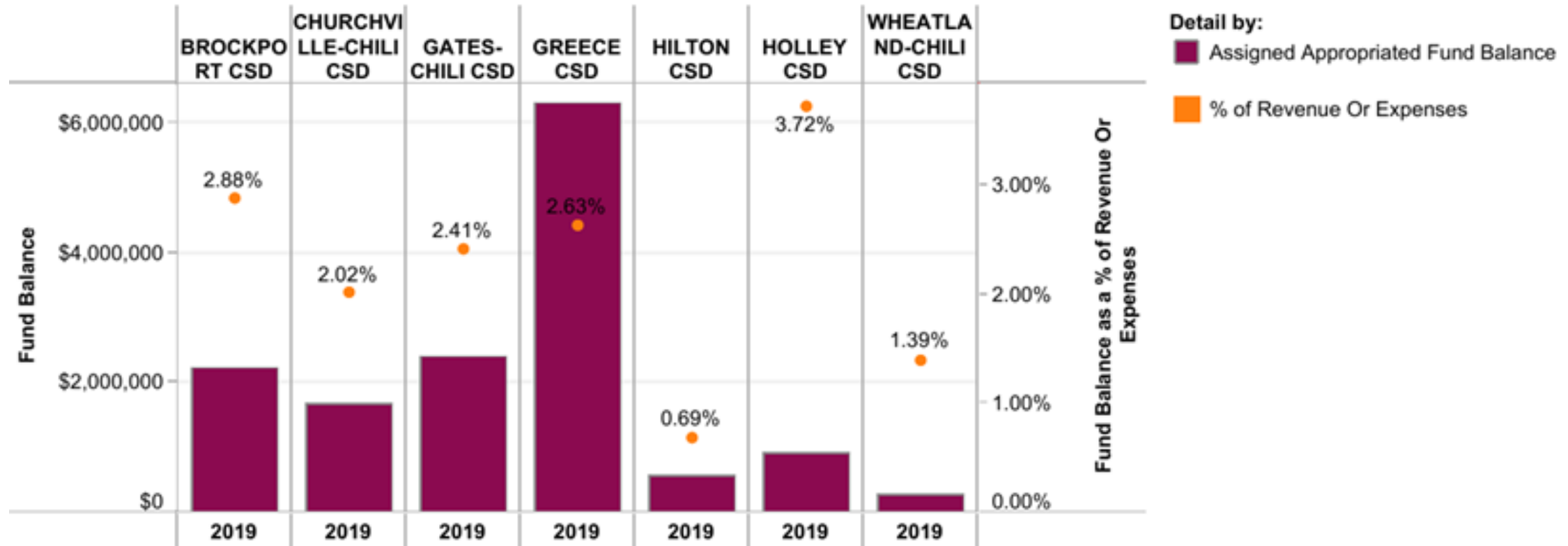
- Funds carried over from the prior year to balance current year budgets
- Prefer not to rely on it

2020: \$2,800,000

2021: \$2,800,000



Fund Balance Use as a % of Expense



Recommendation: Approp. FB and Reserve Use

Source	2020-21	Estimated		% Change
		2021-22	\$ Change	
Appropriated Fund Balance	\$ 2,800,000	\$ 2,800,000	\$ -	
TRS Reserve	\$ 800,000	\$ 800,000	\$ -	
Tax Cert Reserve	\$ 100,000	\$ 100,000	\$ -	
EBALR Reserve	\$ 100,000	\$ 100,000	\$ -	
Capital - Technology	\$ 100,000	\$ 300,000	\$ 200,000	
ERS Reserve	\$ 1,200,000	\$ 1,550,000	\$ 350,000	
Unemployment Insurance	\$ -	\$ -	\$ -	
TOTAL	\$ 5,100,000	\$ 5,650,000	\$550,000	10.78%

Utilization Data	Estimated	
	2020-2021	2021-2022
Current/Estimated Budget	\$ 113,424,313	\$ 117,882,045
Percentage (per budget)	4.98%	4.79%
Max Reserve Usage (Based on Est. Budget)	\$ 4,536,973	\$ 4,715,282
Max Recommended Utilization	4.00%	4.00%



Revenue Budget Breakdown



School Property Taxes 49¢

NY State Aid 39¢

Monroe County Sales Tax 3¢

Fund Balance and Reserves 5¢

Other Revenues 4¢

*Interest earnings, payments in-lieu
of taxes, Medicaid, admissions,
fees, tuition*



GATES CHILI CENTRAL SCHOOL DISTRICT

Overall Revenue Snapshot

	2020-21	2021-22	\$ Change	% Change
Local Property Tax	\$ 55,821,084	\$ 56,958,890	\$ 1,137,806	2.04%
PILOTS	\$ 2,600,000	\$ 2,600,000	\$ -	-
Sales Tax	\$ 3,500,000	\$ 4,000,000	\$ 500,000	14.29%
State Aid	\$ 42,467,738	\$ 45,457,194	\$ 2,989,456	7.04%
Other	\$ 3,935,491	\$ 3,215,961	\$ (719,530)	-18.28%
FB & Reserves	\$ 5,100,000	\$ 5,650,000	\$ 550,000	10.78%
Total	\$ 113,424,313	\$ 117,882,045	\$ 4,457,732	3.93%



GATES CHILI CENTRAL SCHOOL DISTRICT

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A background image of a football stadium. The bleachers are blue and have "HOME OF THE SPARTANS" and "GUESTS" written on them. A scoreboard is visible in the center. A large, stylized "Propositions" text is overlaid in the center. A person is standing on the field in the foreground.

Propositions



Budget Propositions

1. Expenditure budget
 - \$117,882,045
2. Bus purchase
 - Up to \$1,930,918 (EV vs. Diesel)
3. Capital Reserve creation
 - \$10M
4. Potential: Use of Capital Reserve – Technology
 - \$300K



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Next Steps



Next Steps

- Budget vote:
May 18 from 6 a.m. to 9 p.m.
- To see a video of BOE candidates, review budget documents, and see this presentation again, please go to:

gateschili.org/vote



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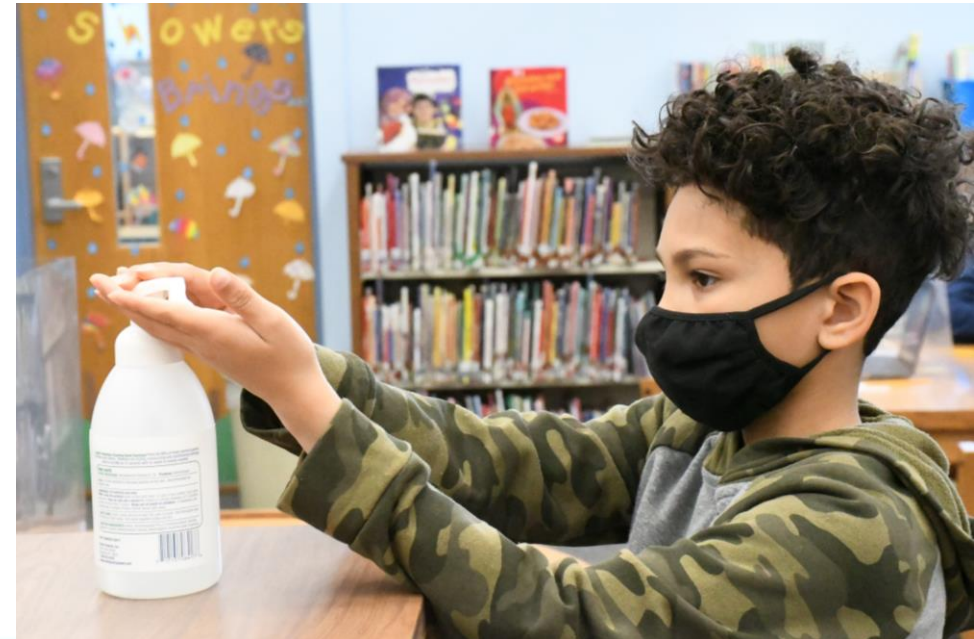
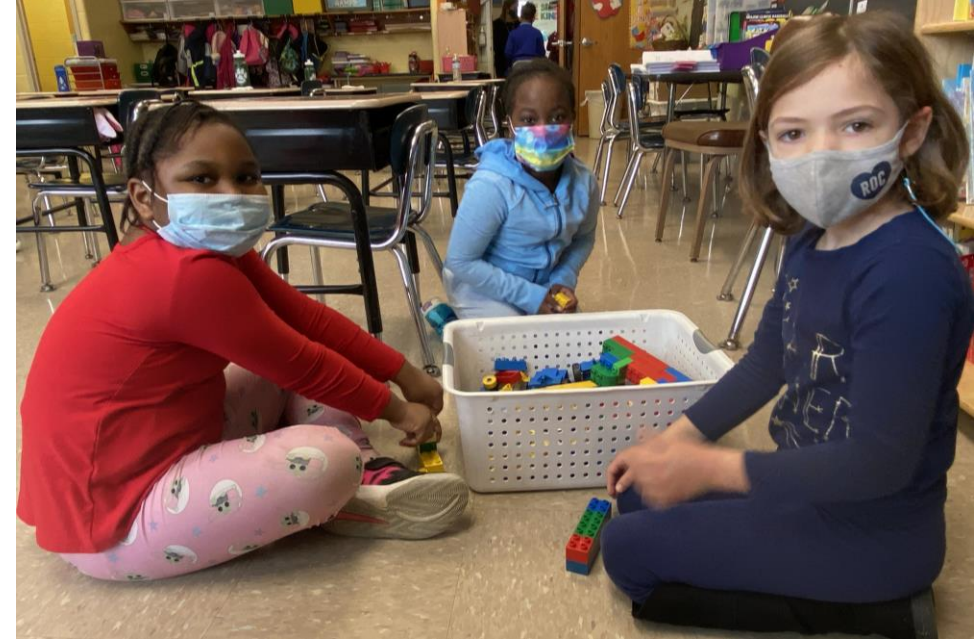
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Summary



Summary

- There is still a lot unknown regarding federal funding uses and plans, therefore (based on our timeline);
- Our intention is to maintain current staffing/programming and to continue with current district goals;
- Assuming we get a significant boost in funding;
- While acknowledging that this is a very tight budget that will likely use some level of exhaustible reserves and fund balance.





Thank you!



GATES CHILI CENTRAL SCHOOL DISTRICT



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Public Q&A



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