

2021-22

Budget Ambassadors Workshop

February 9, 2021

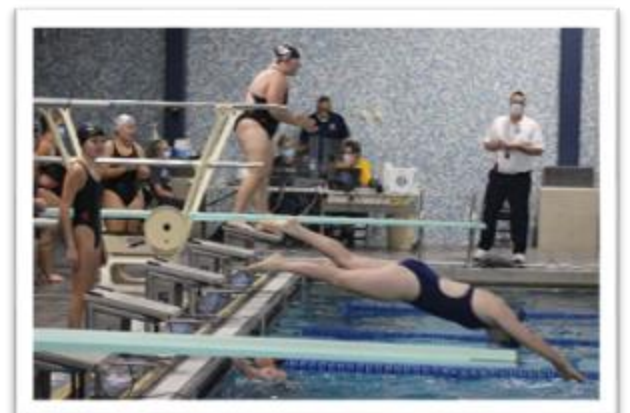


GATES CHILI CENTRAL SCHOOL DISTRICT

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



Photos marked with a 📷 were taken pre-pandemic



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

February 9 at 6 p.m.

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

March 16 at 6 p.m.

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



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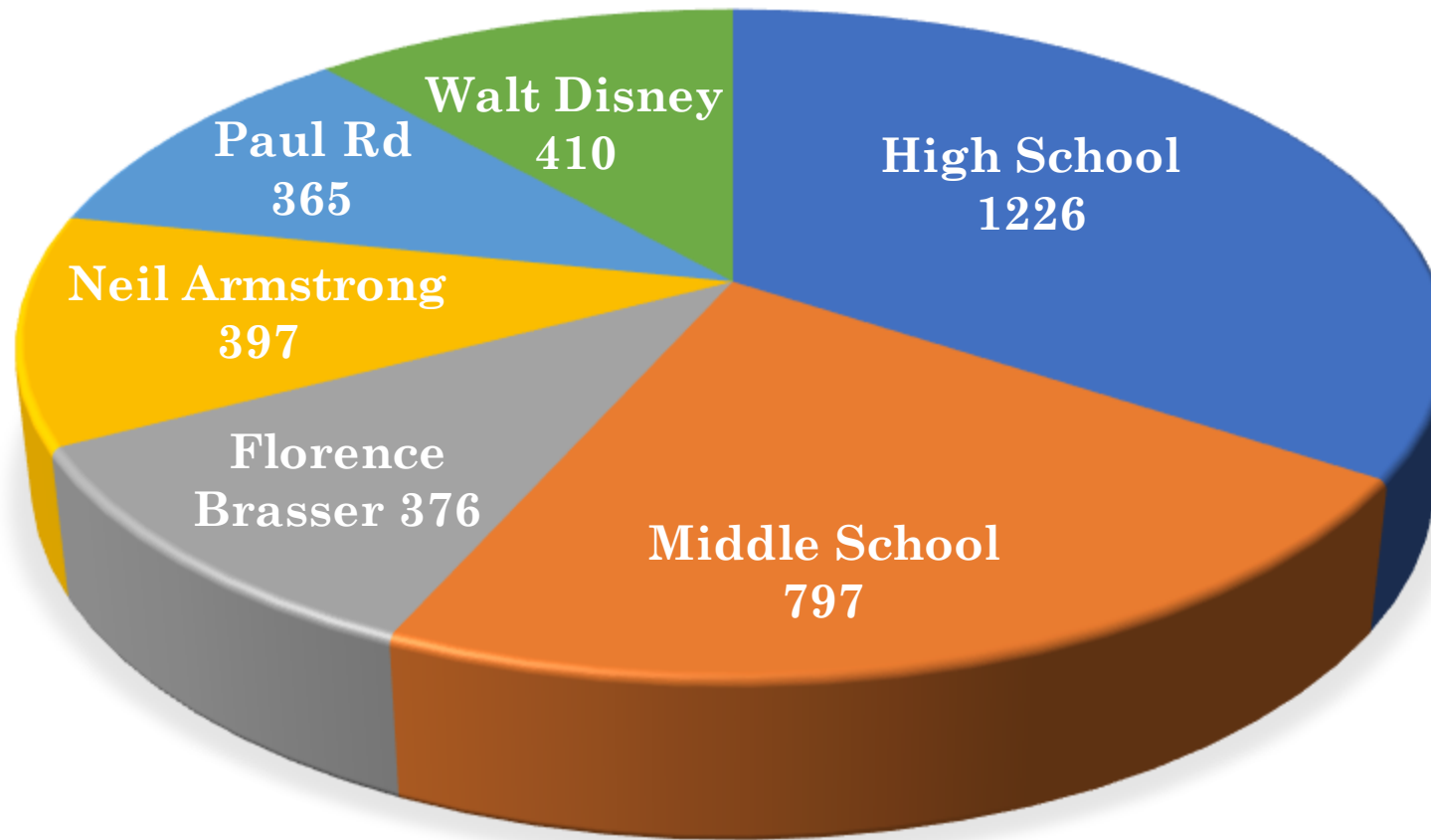
About Our Students



GATES CHILI CENTRAL SCHOOL DISTRICT

Together we teach and inspire excellence for all learners.

Total Enrollment: 3,685



In addition:
106 UPK students currently at
Imagination Childcare Academy

Source: 2020-21 BEDS report



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Our Students



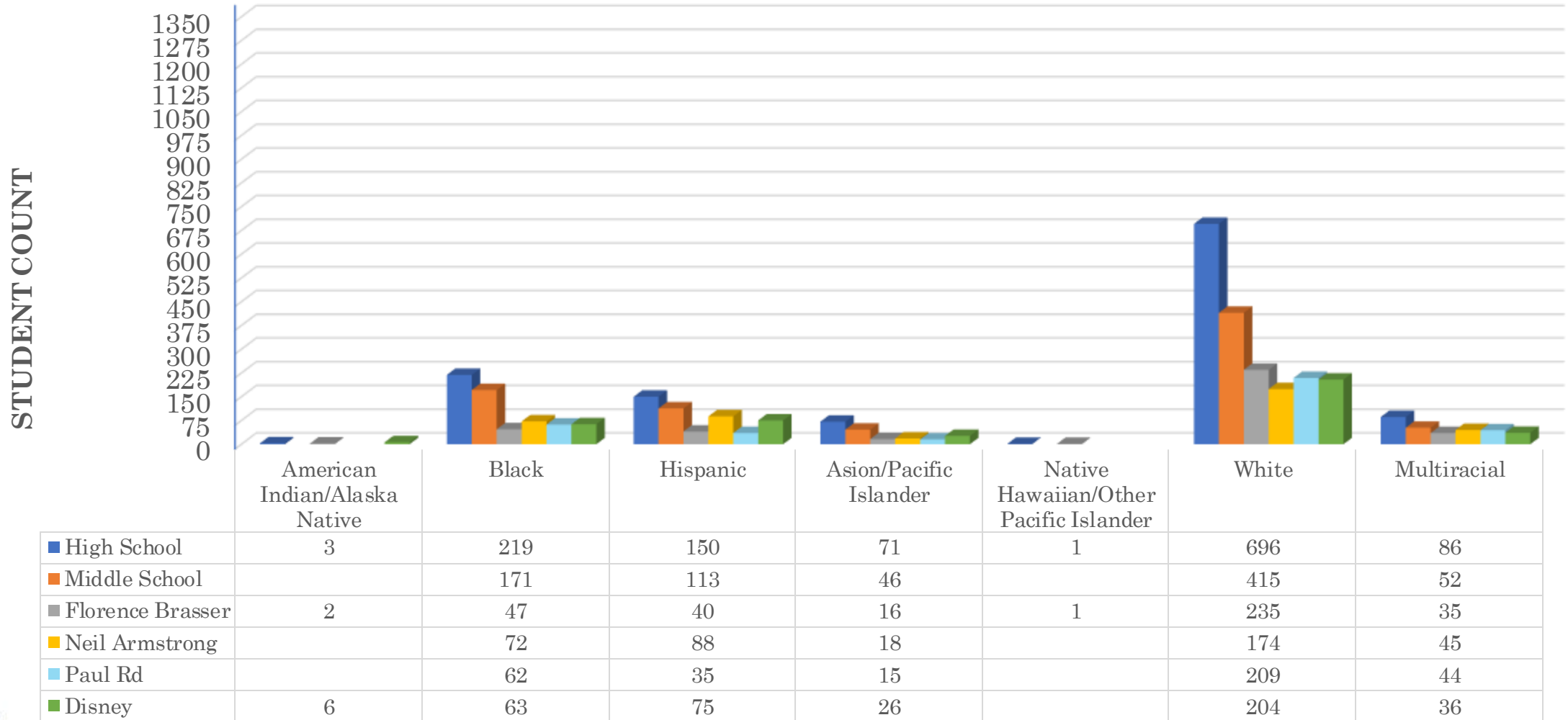
**Total Student
Enrollment
3,685**

50%	Economically Disadvantaged
57%	White
18%	Black or African-American
13%	Hispanic or Latinx
7%	Multiracial
5%	Asian/Hawaiian/Pacific Islander
12%	Students With Disabilities
5%	English Language Learners (ELLs)
Districtwide Attendance Rate	96%



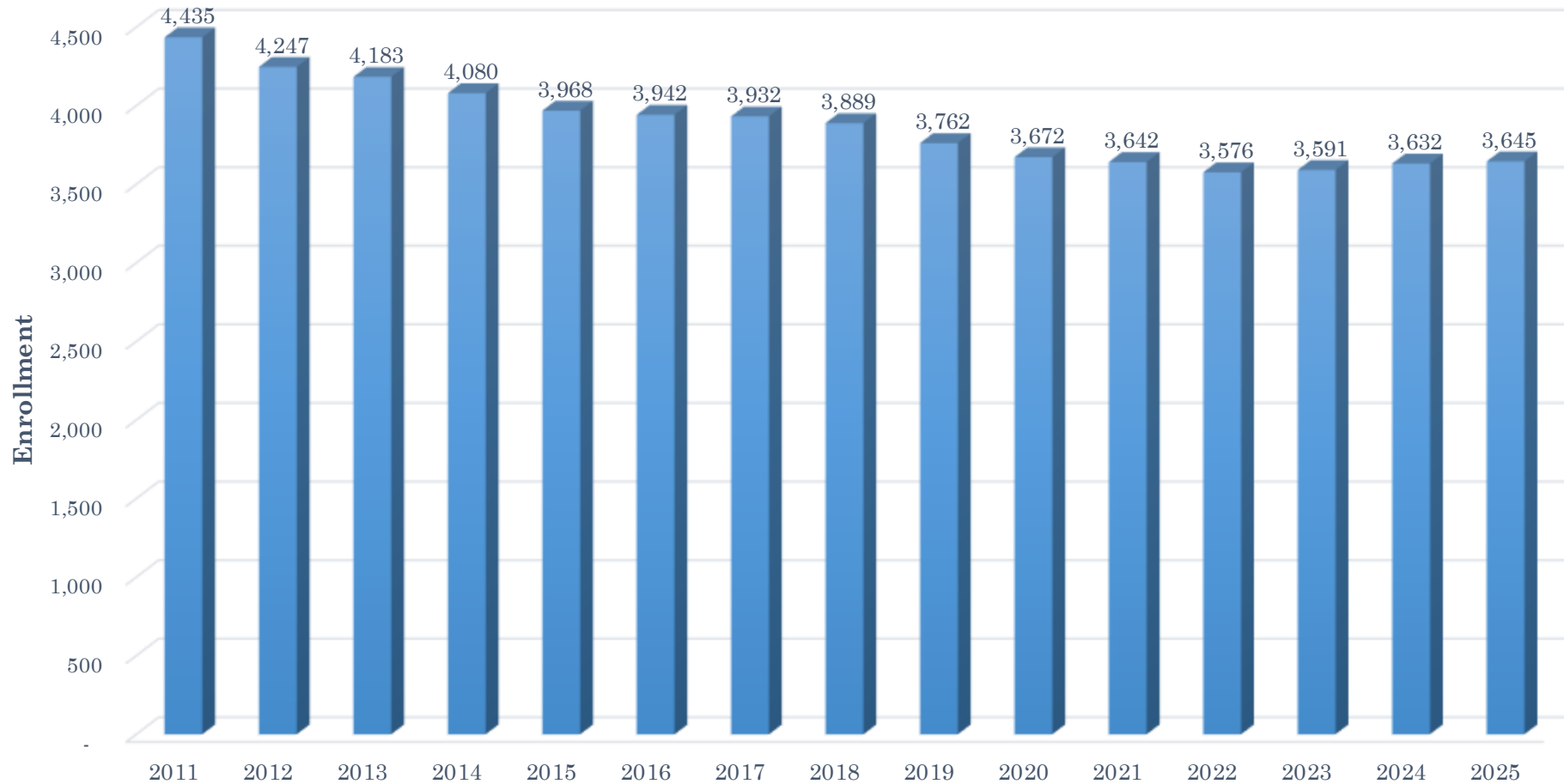
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Diversity in Our Schools



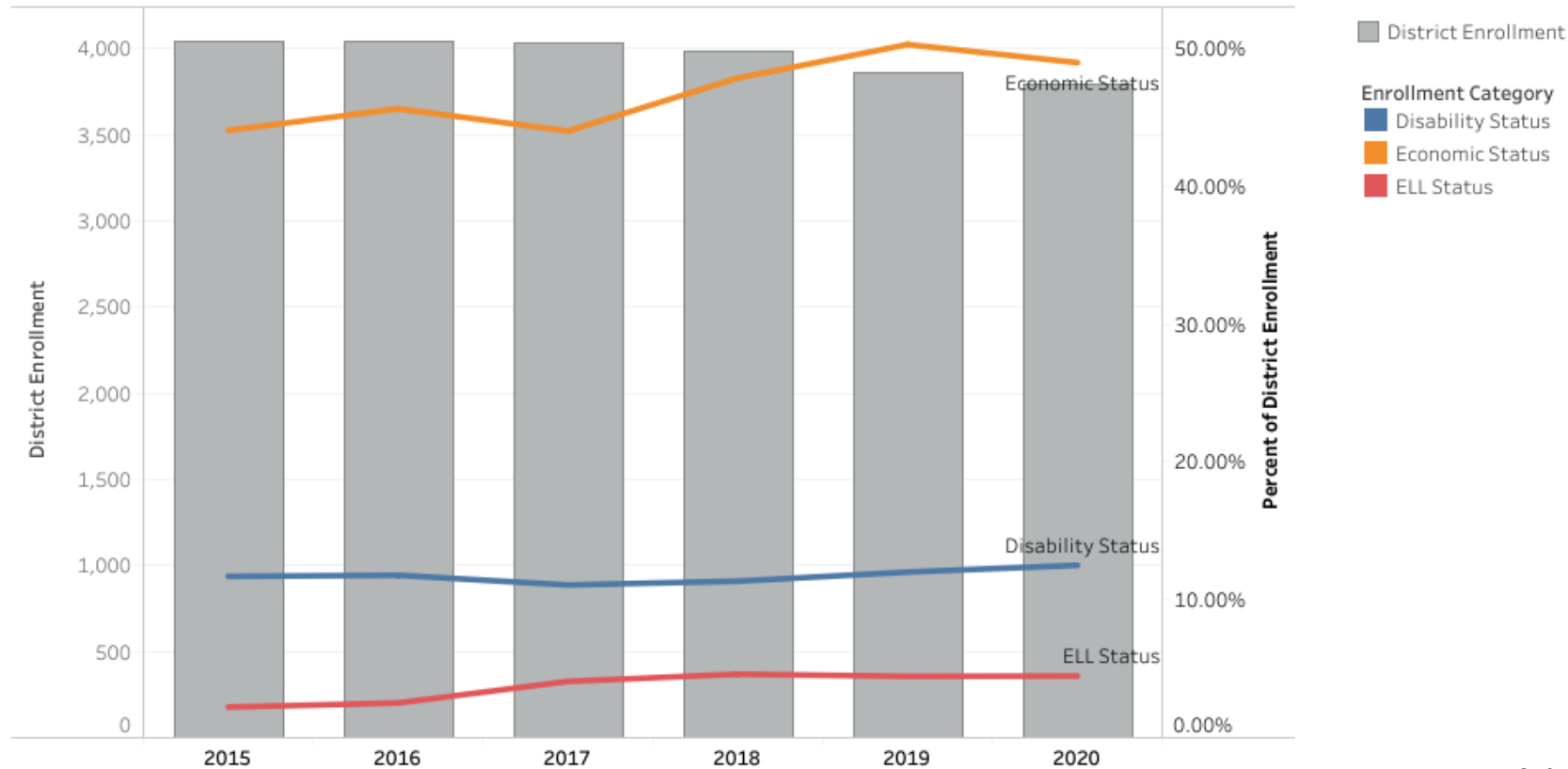
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Enrollment Projections



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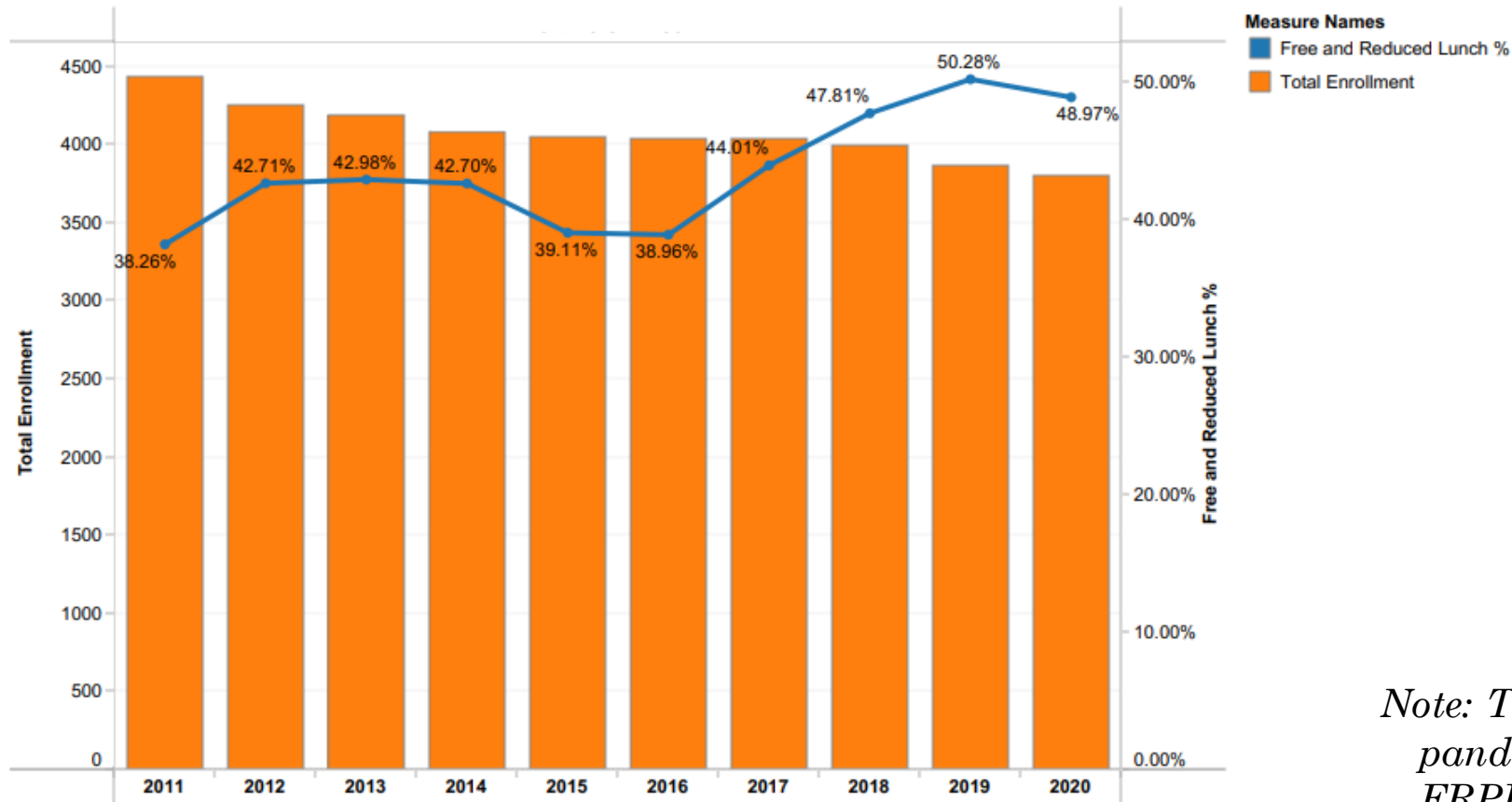
Student Need Indicators... on the rise



Note: Although our enrollment has dipped, our needs are on the rise.



Free and Reduced Lunch Percentage



Note: The worldwide COVID-19 pandemic may have impacted FRPL applications, displayed as a slight dip over prior year.



About Our Programs



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What Does Gates Chili Get From This Budget?

This year's budget currently includes:

- An elementary program for gifted and talented students
- Accelerated classes for middle school students
- Advanced Placement and Dual Enrollment for GCHS students
- 1:1 digital devices



Non-Mandated ≠ Not Important

- Kindergarten
- K-12 art classes
- K-5 music program
- Instrumental lessons
- Performing ensembles
- School plays and musicals
- Universal Pre-Kindergarten (UPK)



Non-Mandated ≠ Not Important

- AP and college-credit courses
- Interscholastic athletics
- Extracurricular clubs at each school
- College and Career Center
- Librarians at elementary level
- Reasonable class sizes



Budgeting Process



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Predicting Expenditures (part 1)

- Staffing: student enrollment, student needs, and contract negotiations impact staffing needs
- Employee benefits: rising cost of health insurance and NYS pension plans



Predicting Expenditures (part 2)

- Utilities: Gas and electric prices and usage are fluctuating expenses
- BOCES costs: BOCES allows us to provide additional services for our (we share costs with other districts and receive aid at 72.9%)
- Transportation needs: Affected by gas prices and special education placements (we receive aid on 74.5% of our transportation expenses)



Preliminary Budget

\$ 120,234,492

- Budget without below impact
\$116,116,386 which equates to
2.37% increase from 2020-21
- An increase of 6.0% over last year
 - Debt Service increase \$1,818,846
 - Health Insurance increase \$2,299,260

*Important Note:
Special Education needs still TBD*



Expenditures

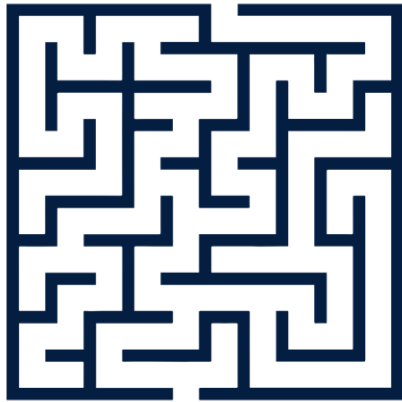
WHERE DOES THE MONEY GO?



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2021-22 Budget Development Challenges



Standardization

- Multiple School Business Officials over the last 5 years

Regulation

- Budget Code restructure due to Transparency and ESSA reporting

Unpredictability

- COVID-19 expenses
 - Impact of Pandemic on Fiscal Year 2019-2020 & 2020-2021
- Unknown teaching style
 - In-person
 - Hybrid
 - Remote
- New York State Aid

Cost Increases (over \$3M)

- Debt Service
- Benefits

2020-21: Expenditure Budget Breakdown



Salaries and Benefits 65¢

BOCES Services 15¢

Debt Service, Capital Outlay, Transfers 10¢

Services, Tuition, Fees, Insurance 6¢

Materials, Supplies, Books 2¢

Utilities <1¢

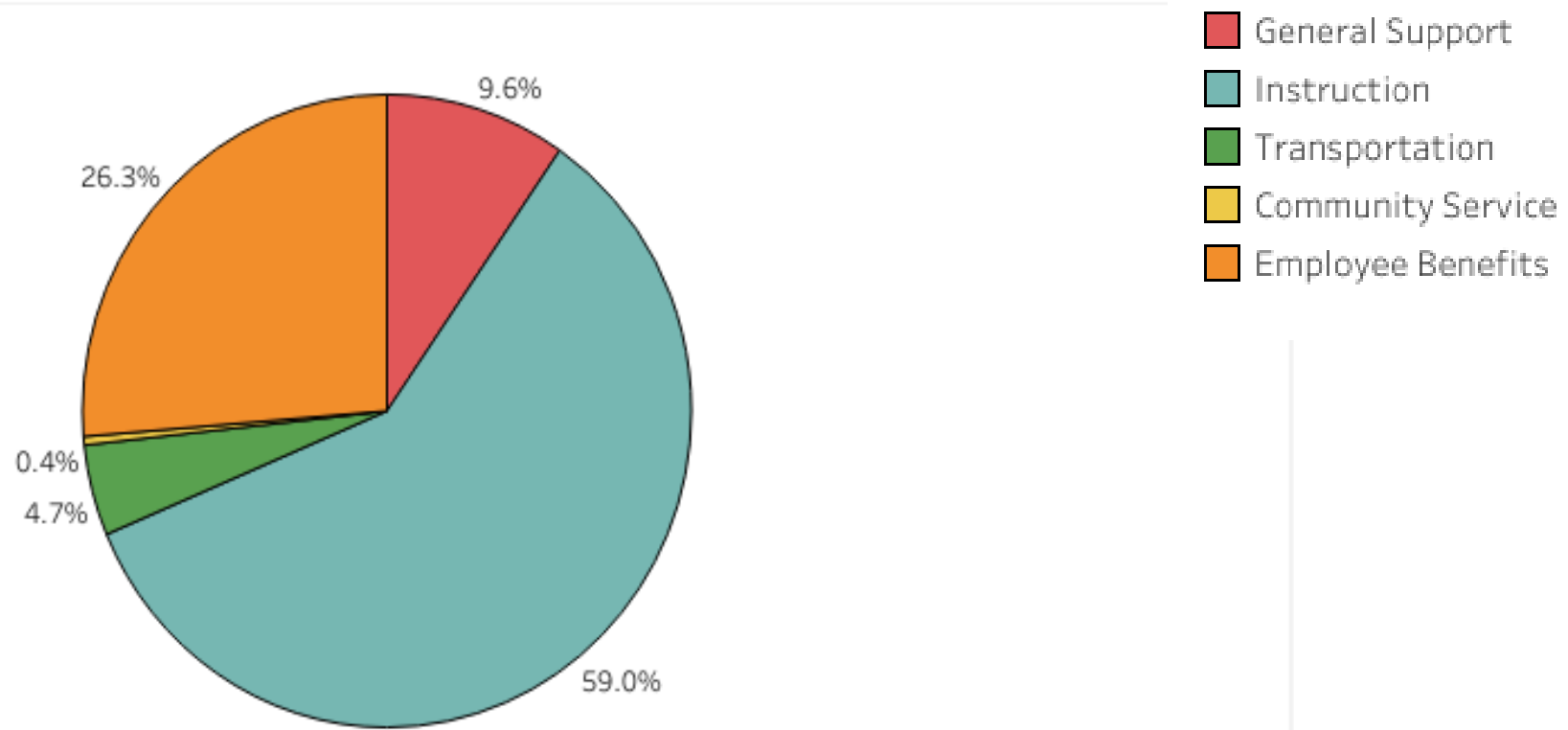
Equipment and School Buses <1¢

Fuel <1¢

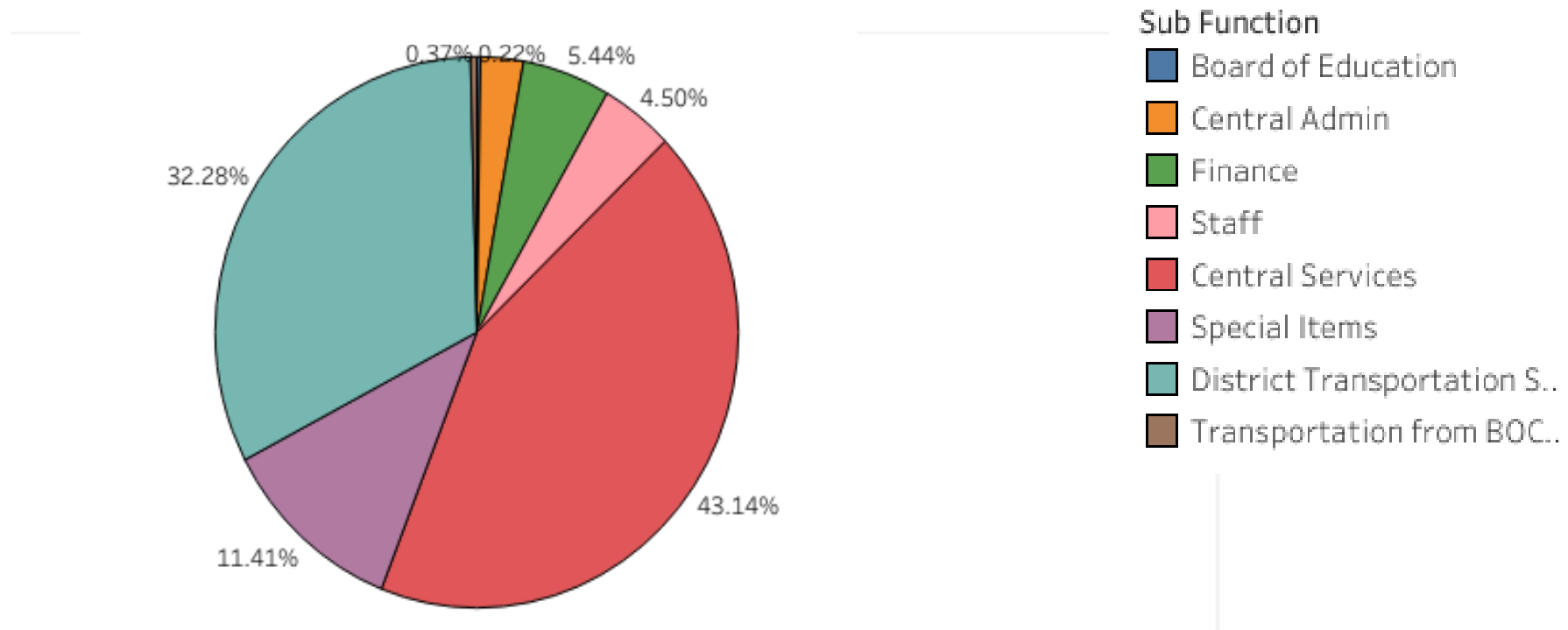


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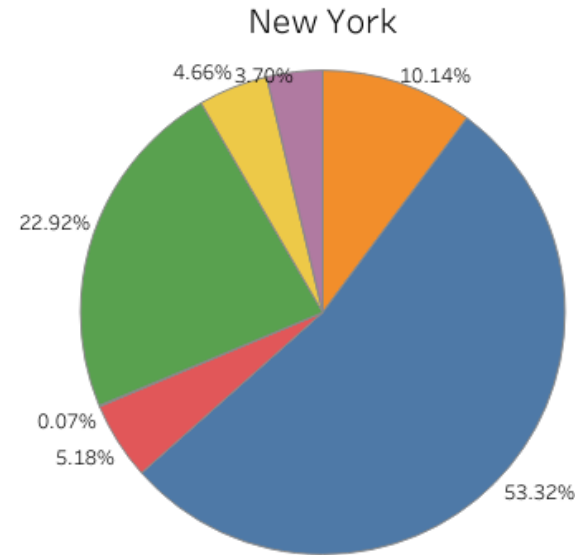
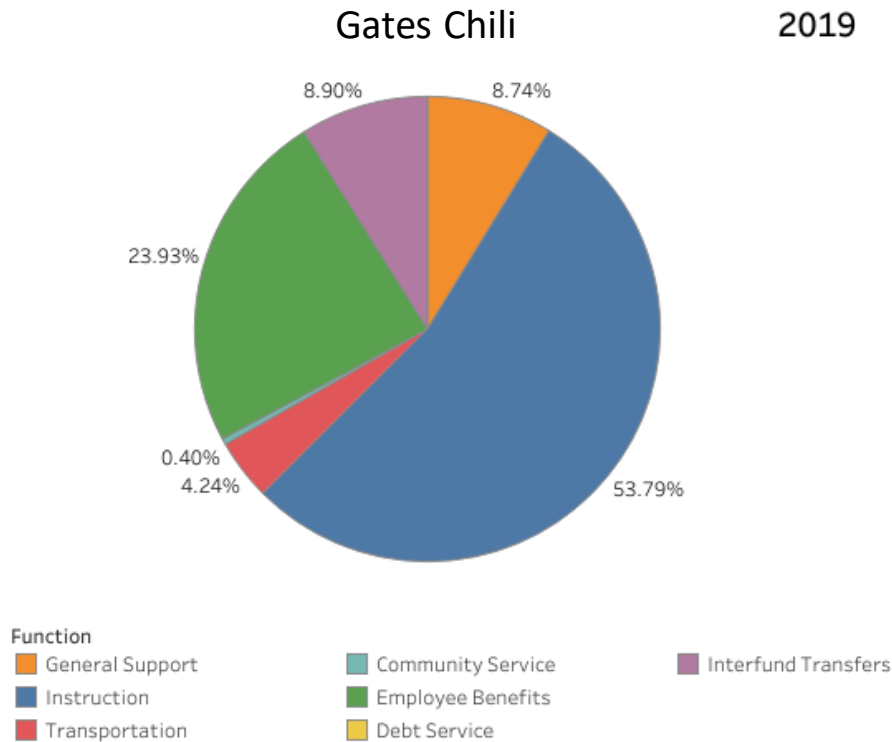
2018-19 Operational Spending



2018-19 Support Services Spending



2018-19 General Fund Expenses Statewide Comparison

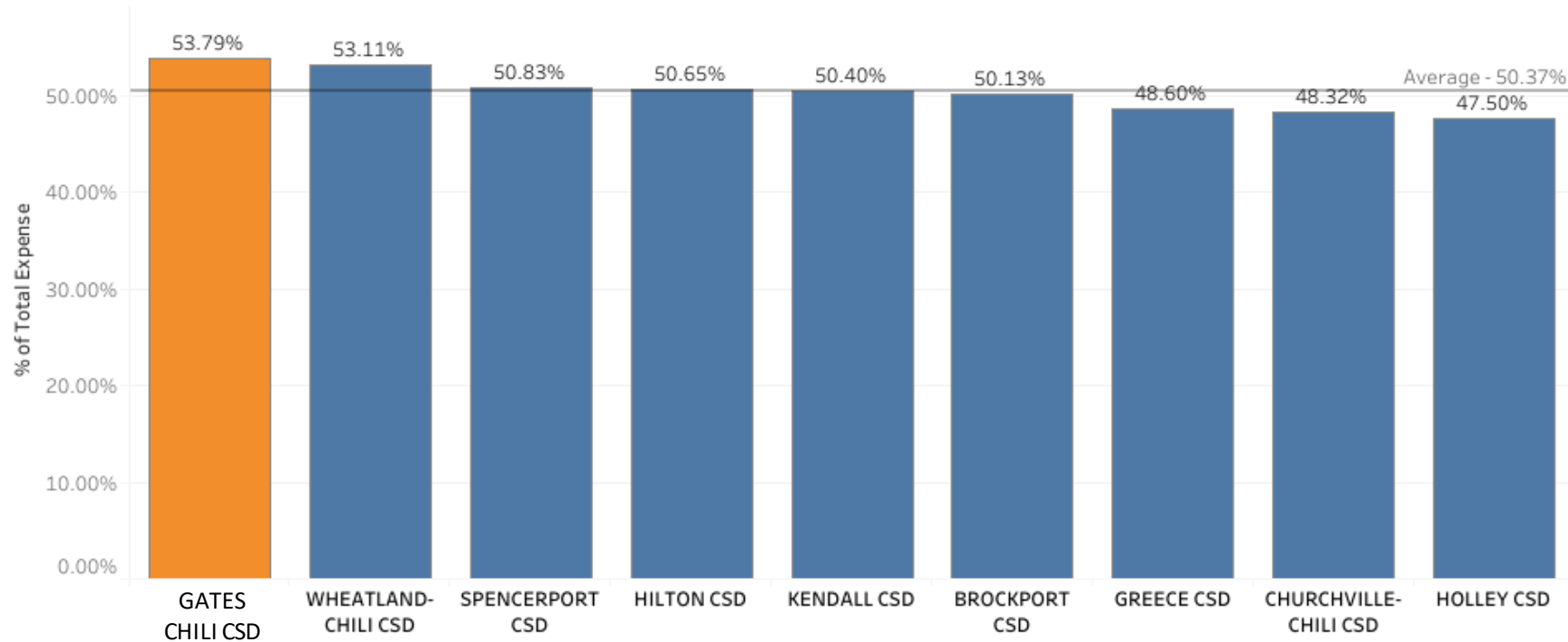


Key Take-away
Our spending breakdown is nearly in line with statewide averages. The largest variance is in General Support. Our General Support are lower than the statewide average as a percentage of the budget.

Note: For Gates Chili CSD, Debt Service is included in Interfund Transfers



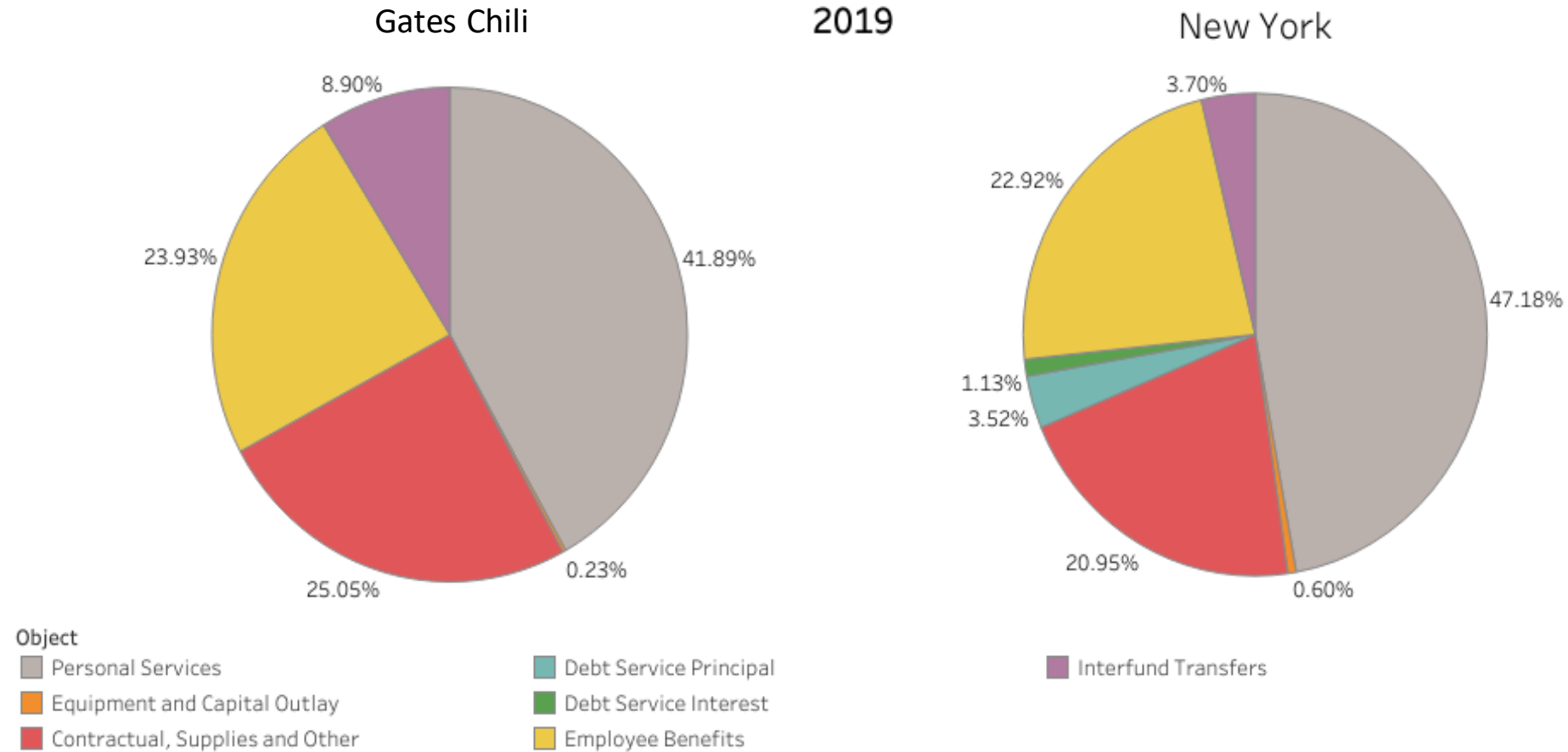
2018-19 Instructional Spending



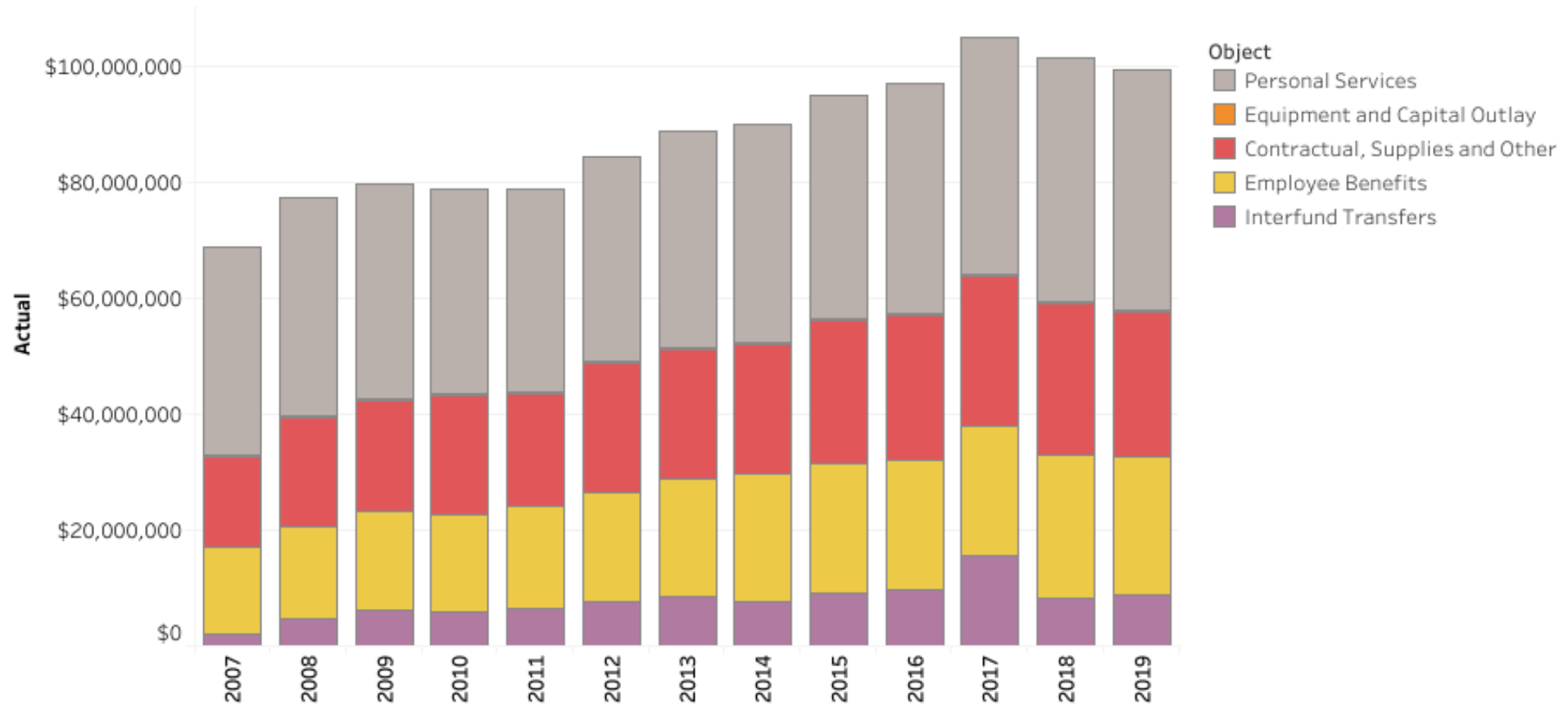
Key Take-away:
As a percentage of total expenditures, GCCSD puts more resources directly towards instructional programs than any other district in the region.



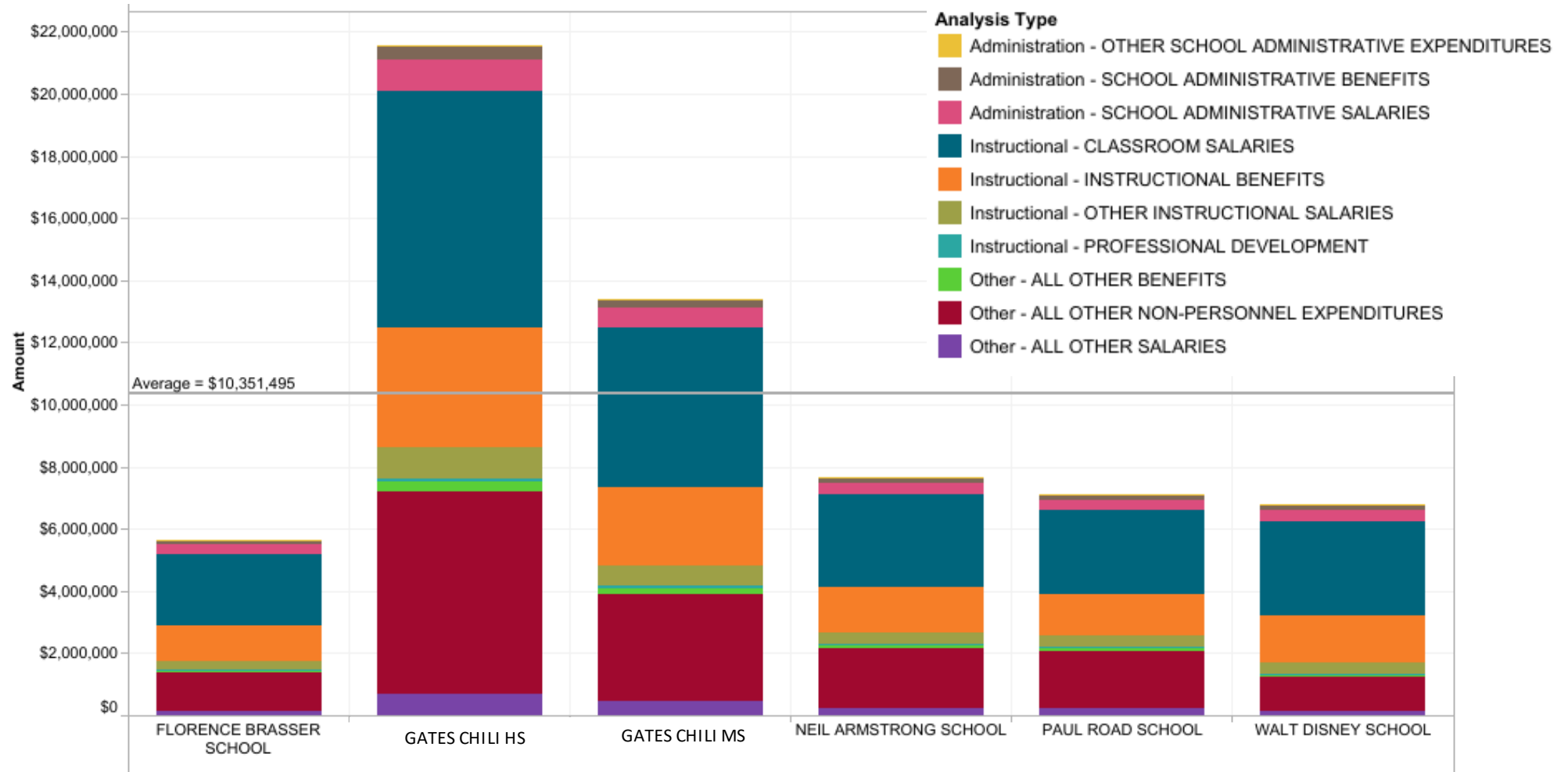
2018-19 General Fund Spending by Object Code



General Fund Spending by Object Code Trending

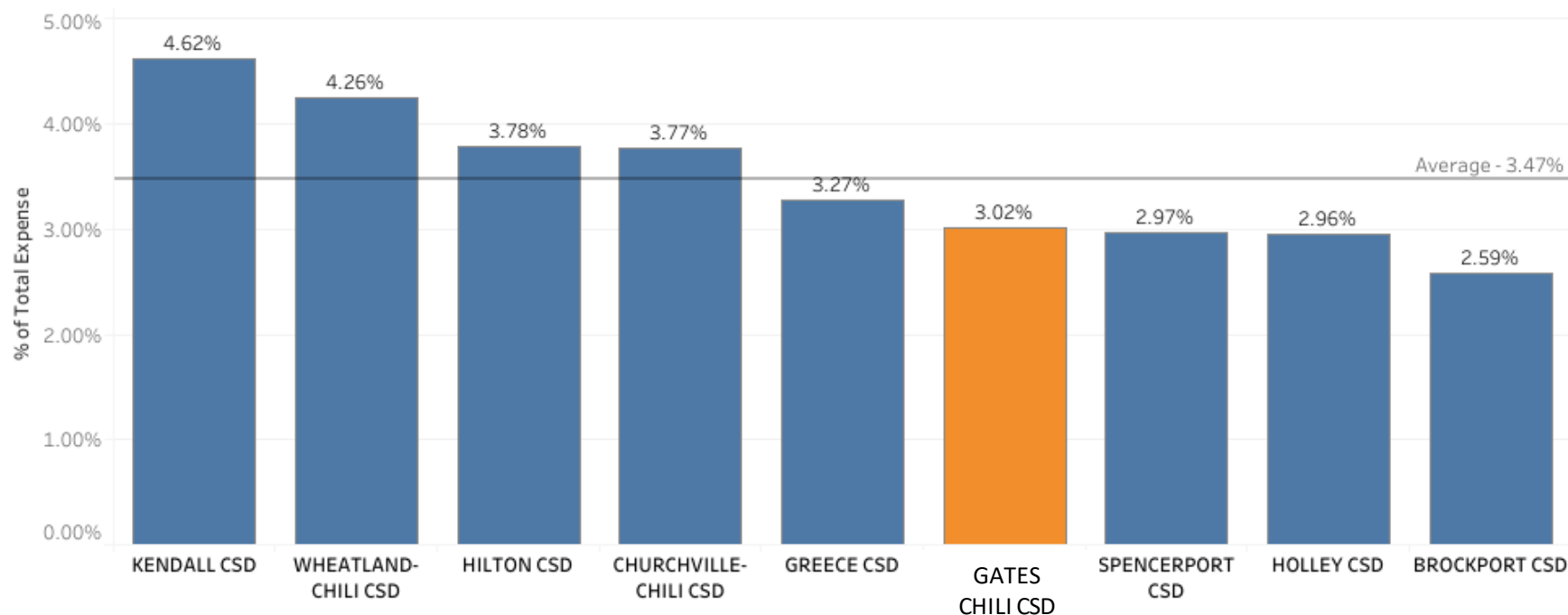


Expenditures Per Building



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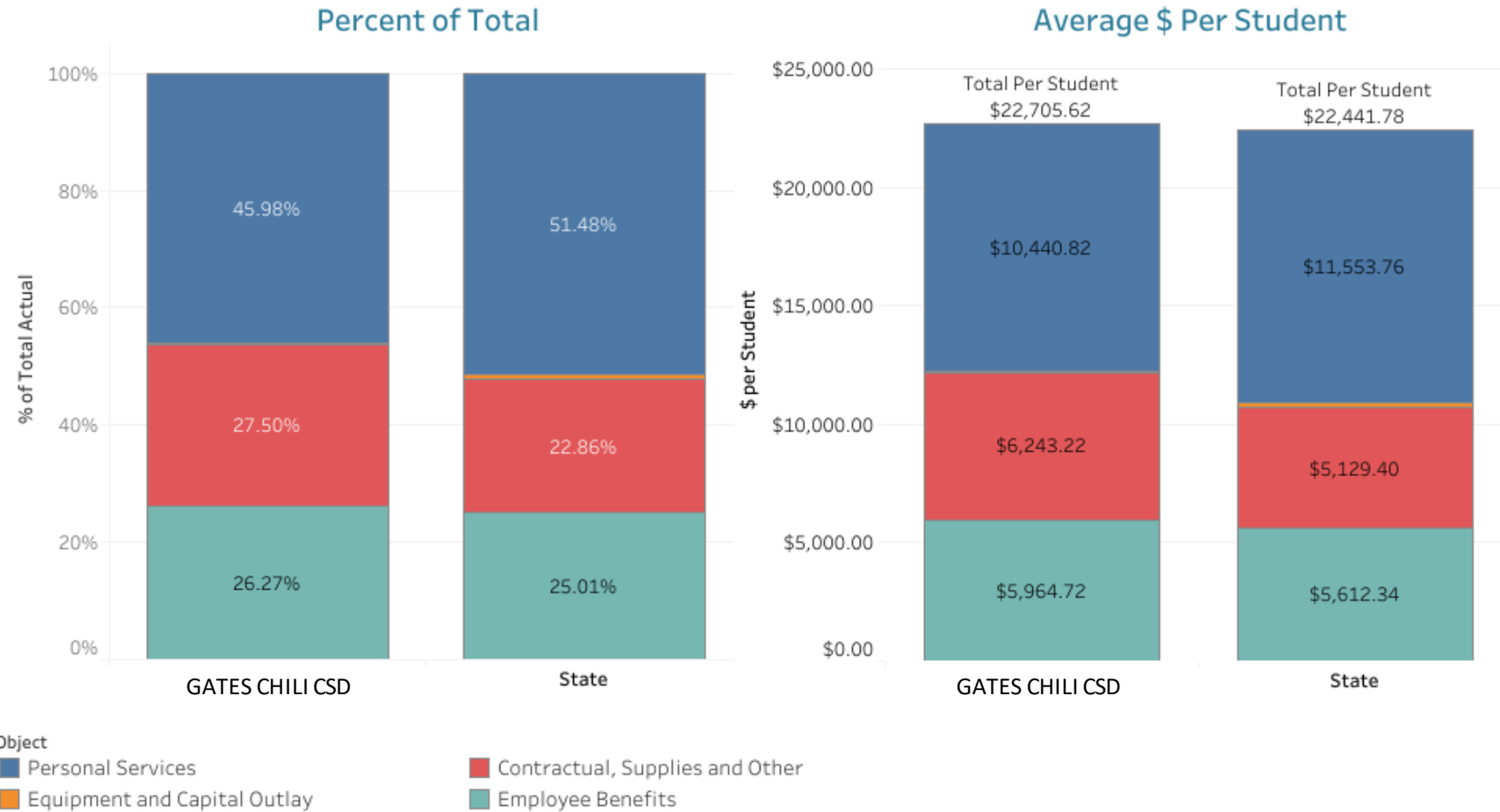
Instructional Administration



Key Take-away:
Regionally, GCCSD spends in the lower half on administration. Nearly tied for second lowest with Spencerport CSD and Holley CSD



Cost per Student Comparison



About Our Staff

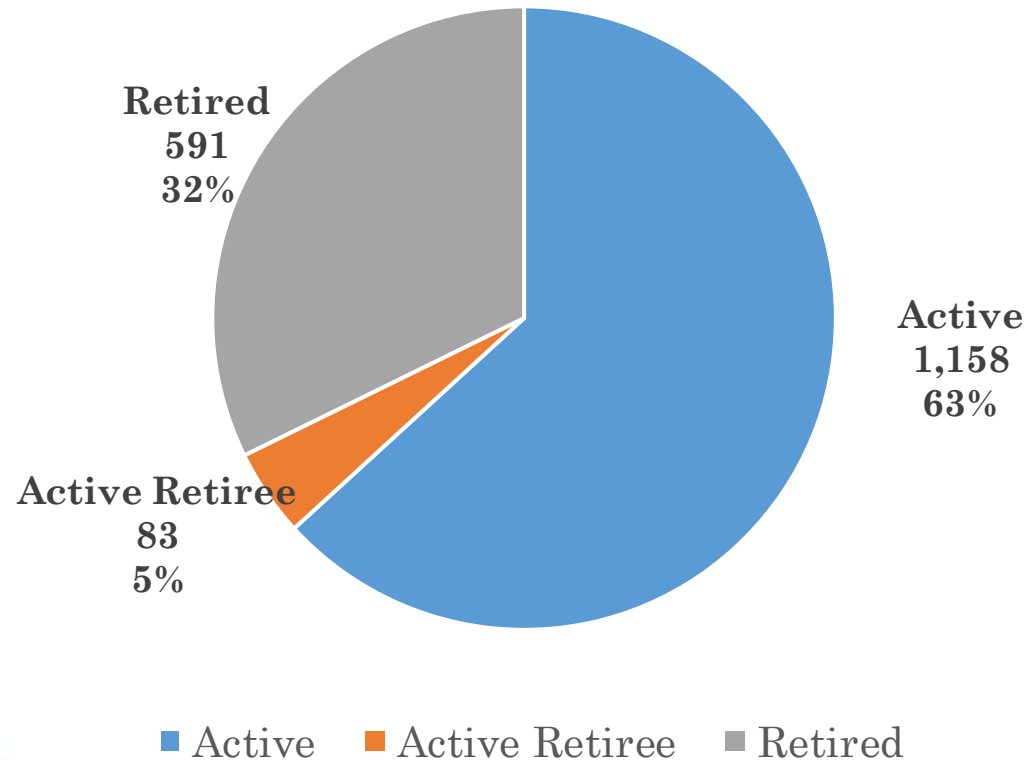


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Active Employee and Retiree Information

Total active/retired employees: 1,832

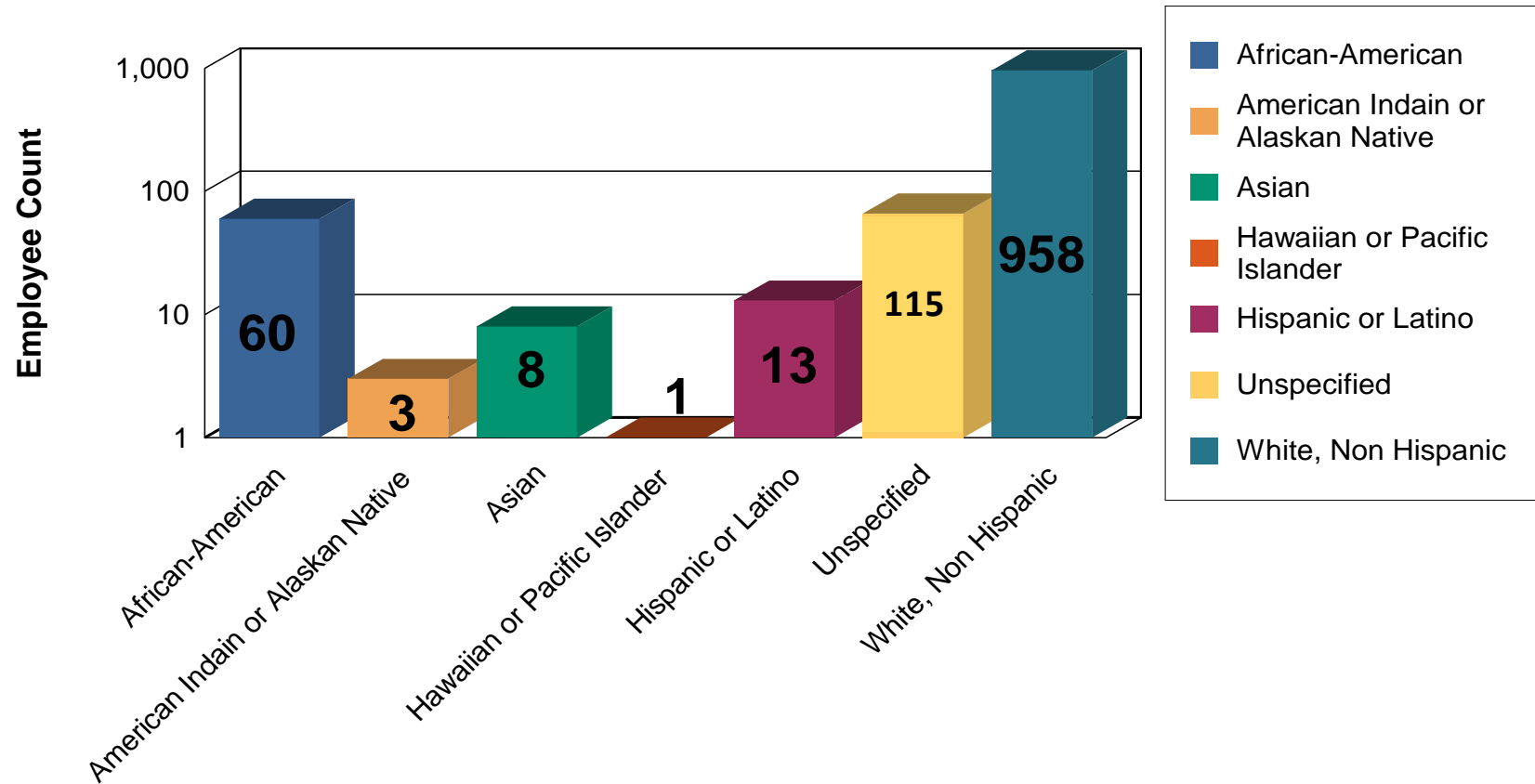


Averages

Years of Service:	9.5 years
Age: Active Employees:	46.9 years old
Age: Active Retirees:	67.1 years old



Employee Demographics - Actives Only



Breakdown of Permanent Full-Time and Part-Time Employees

	BATT	CAB	CAFE	COCH	CONF	CUST	EXEC	GCAA	GCTA	MDIR	MECH	MGRL	MISC	SRP1	SRP2	SRPB	SRPC	SUPT	TRAN	Building Totals
Unspecified													14							14
Florence Brasser			4			3		2	48							8	3			68
Administration Bld		4			10		1	6				5		5			1	1		33
Facilities					1	10						1								12
High School			9		1	16		6	127	1		1		9	1	15				186
Middle School			9		1	11		4	94			2		5		20	2			148
Transportation	17				4						6	2							70	99
High School Security						9														9
Mailers			2	19	0				7				44			1				73
Neil Armstrong			4			4		2	54					1		8	1			74
Paul Road			3			4		2	56					1		14	1			81
Technology Hub		1			1			1	2			3		5						13
Walt Disney			5			4		2	47					1		13	2			74
Bargaining Unit Totals:	17	5	36	19	18	61	1	25	435	1	6	14	58	27	1	79	10	1	70	884



GATES CHILI CENTRAL SCHOOL DISTRICT

Our Staff

Type of Staff	Number of staff
Instructional Staff	436
School-related Professionals (aides and clerical support)	120
Principals	6
Assistant Principals	11
Transportation	88
Facilities/Custodial/Security/Mechanics	67
School Nutrition	37
District Administration	15
Confidential/Managerial	33
Substitutes/Miscellaneous/Coaches	345
TOTAL	1,158



2021-22 Budgeting: Salaries

- Expiring contracts:
 - School-Related Professionals
 - Transportation
- All Others:
 - Per Agreement
- Staffing conversations:
 - February 26



2021-22 Contractual Salary Increases

Bargaining Unit	Salary Increase	EEs
Gates Chili Administrators' Association (GCCA)	2.8%	25
Gates Chili Teacher Association (GCTA)	2.5% +\$550	436
Confidential / Managerial	3%	33
Custodian, Maintenance and Security (CSEA)	3.2%	61
Mechanics	3%	6
School Nutrition	2.5% +.01 for ever year of service at District	36
School-Related Professionals	increase to \$13.15 or if over then 2.5%	117
Transportation – Bus Drivers	increase of \$0.70 (contract expires 6/31/2020)	70
Transportation – Bus Attendants	increase of \$0.40 (contract expires 6/31/2020)	17
Individual Contracts	Vary between 1.6% and 3%	6



BUDGETING FOR *Teacher Salaries*



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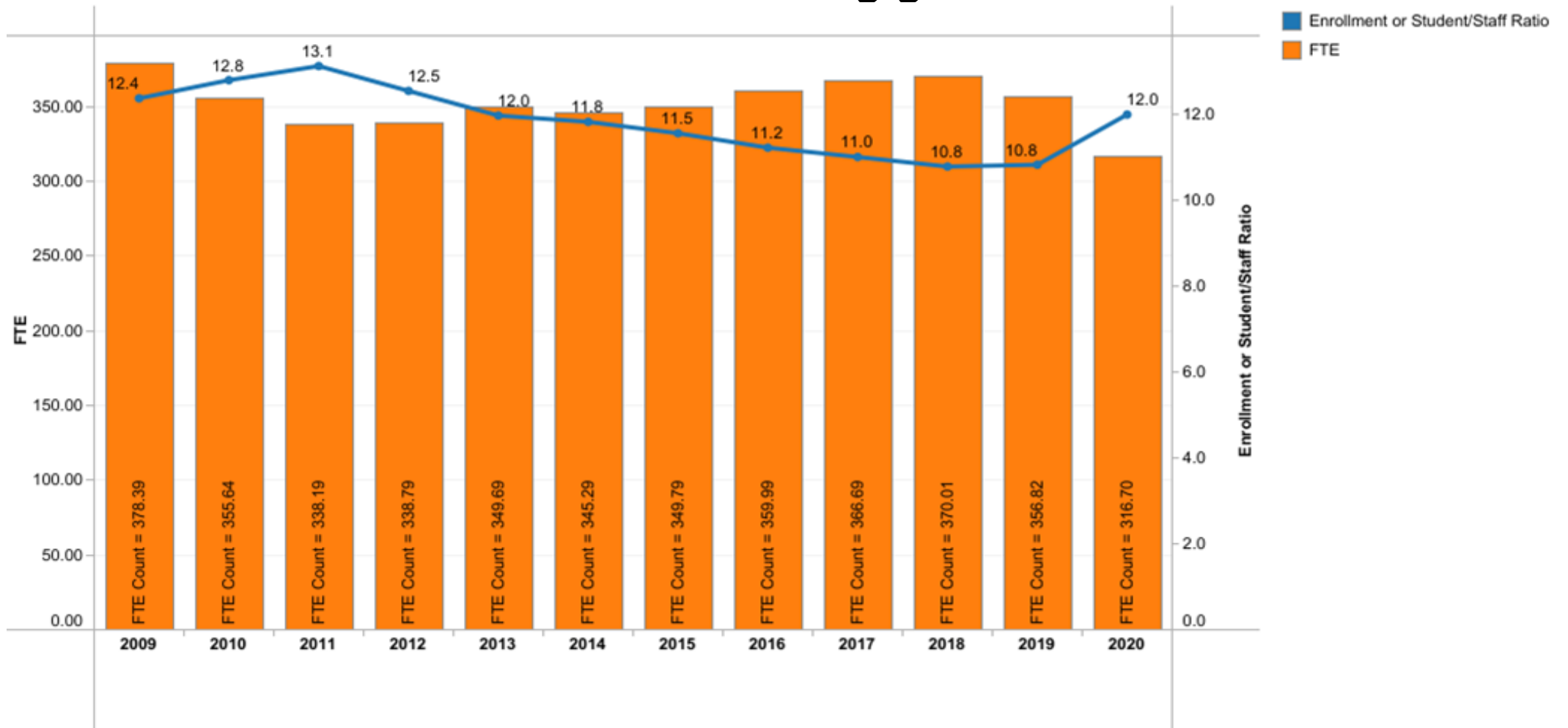
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Average Cost of New Teacher

Base Salary	47,206.82
FICA	2,926.82
MEDI	684.50
TRS	4,521.98
Health	16,102.25
Dental	721.88
Vision	79.93
HRA	300.00
Total Cost for New Teacher	\$ 72,544.18

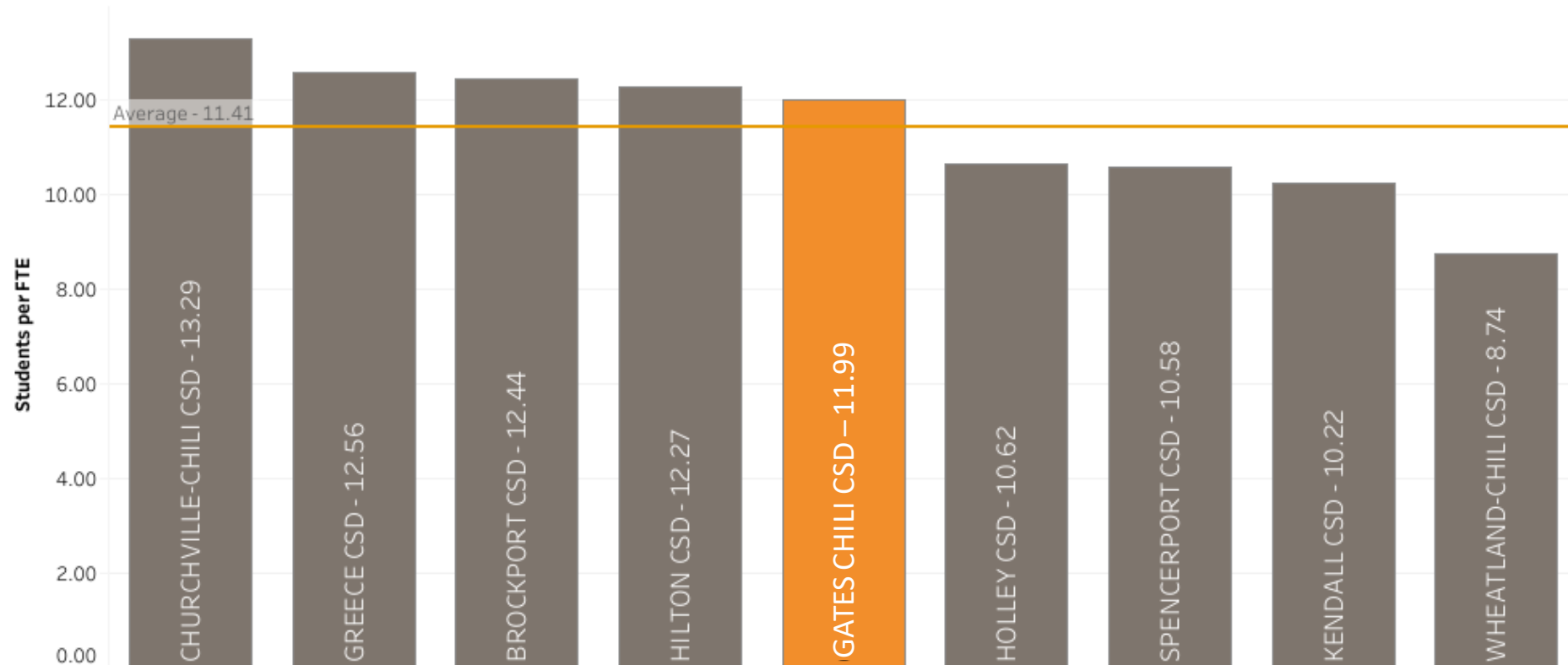


Student-to-Staff Ratios

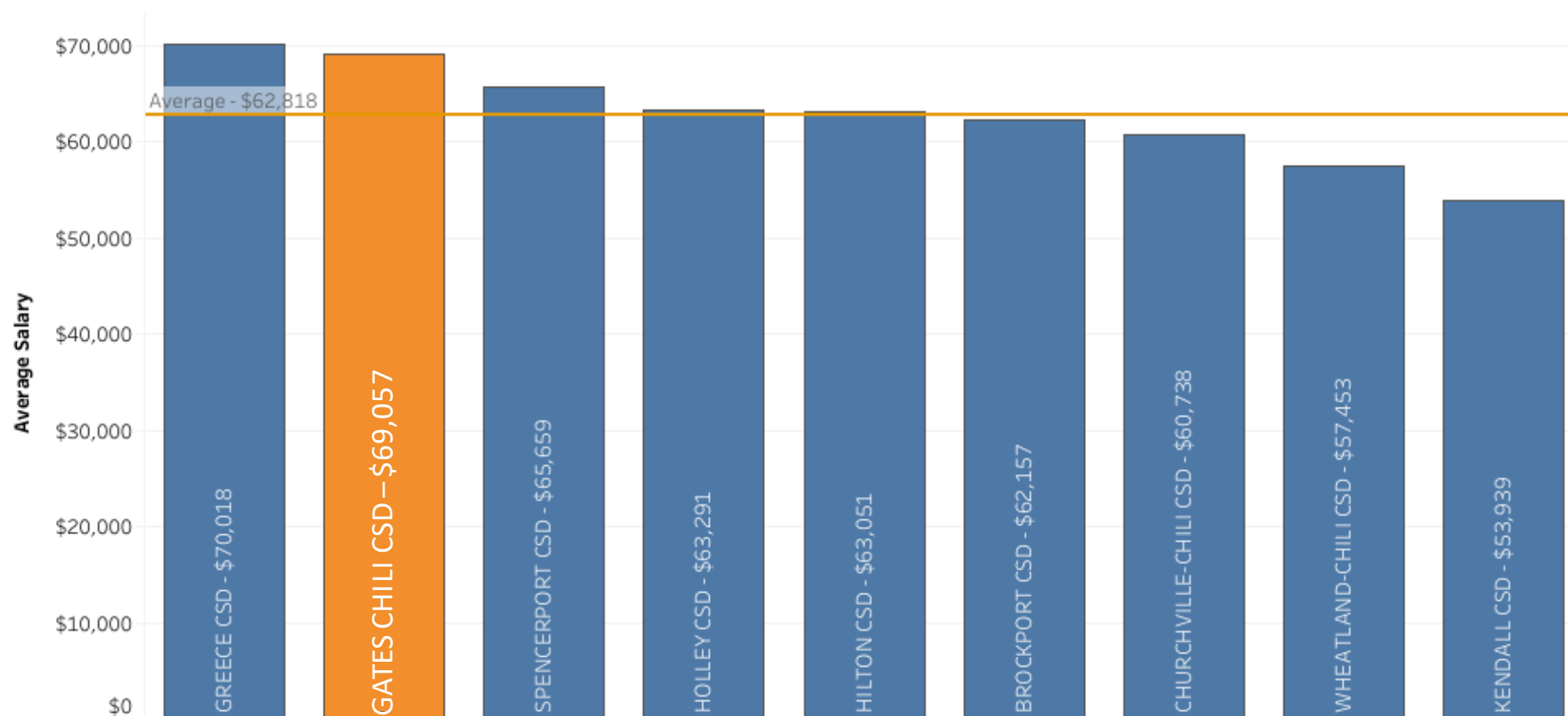


GATES CHILI CENTRAL SCHOOL DISTRICT

Regional Comparison: Student Per Teacher

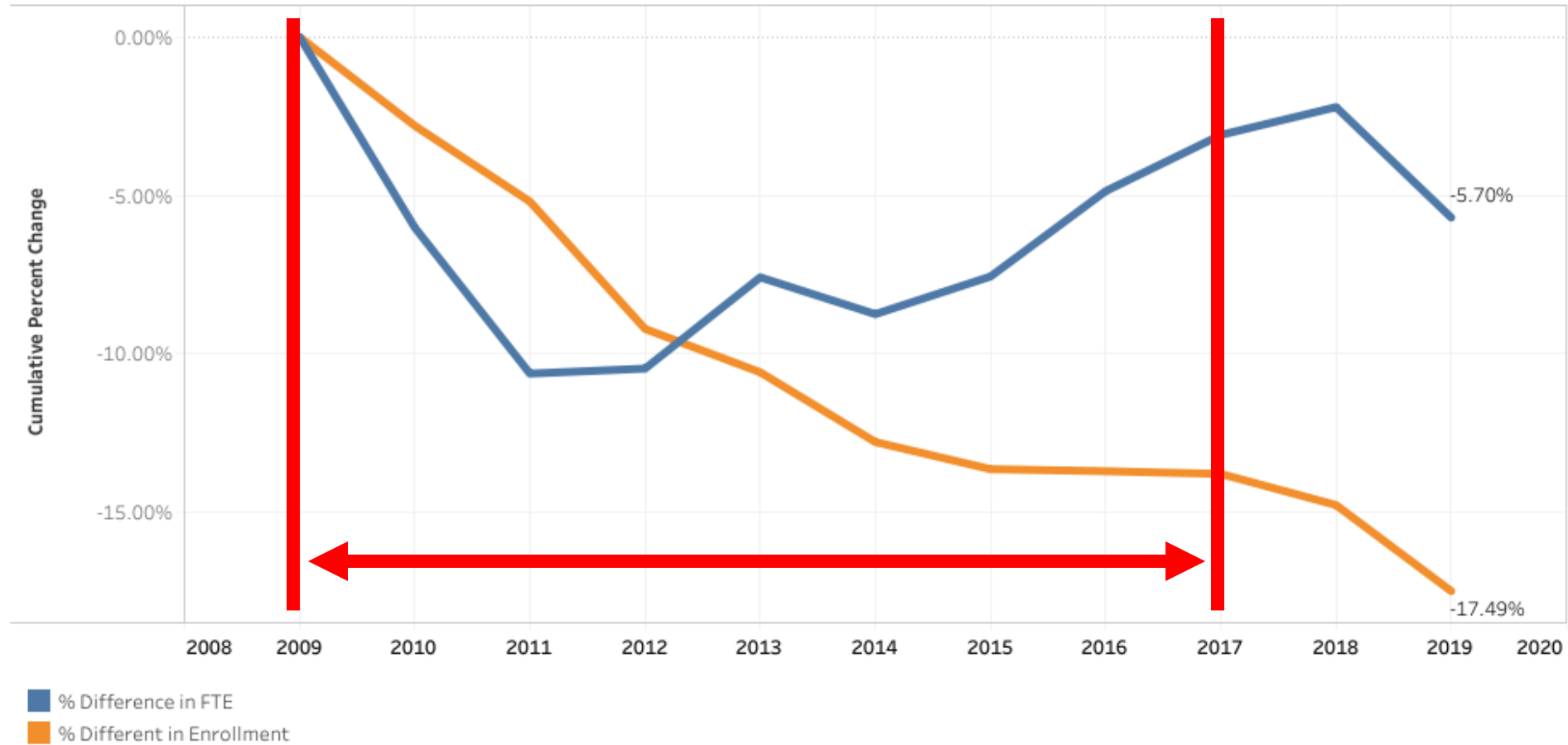


Regional Comparison: Teacher Salaries

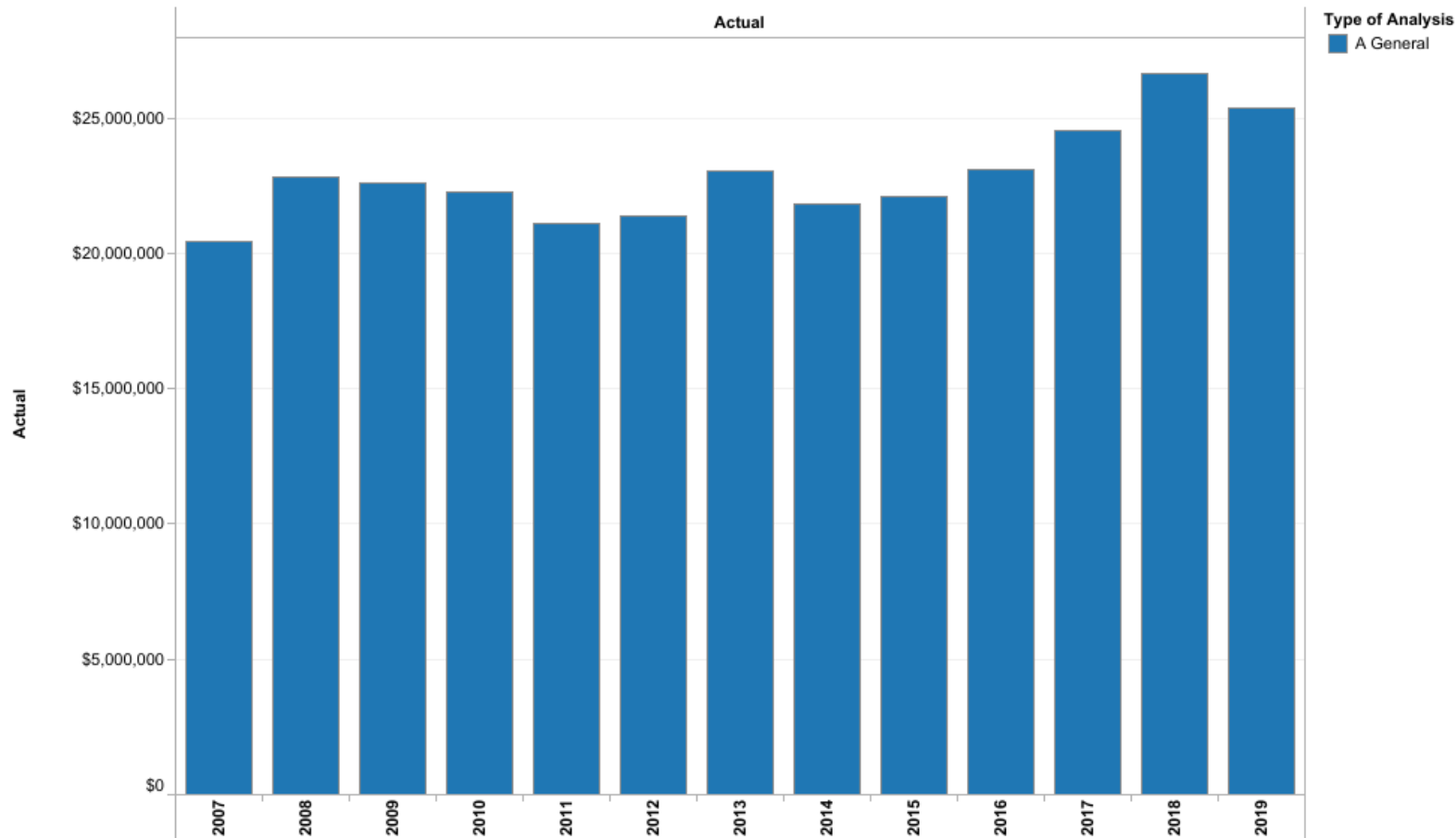


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Student Enrollment and Teacher FTE Change



Teacher Costs Over Time



2021-22 Teacher Budget Estimate

2020-21 Budget: \$26,926,608

2021-22 Est. Budget: \$27,214,347

- Budget increase of 1.08%
- Percentage of overall budget: 22.64%



BUDGETING FOR *Student Support Staff*



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Who are Student Support Staff?

Counselors

Nurses

Occupational Therapists

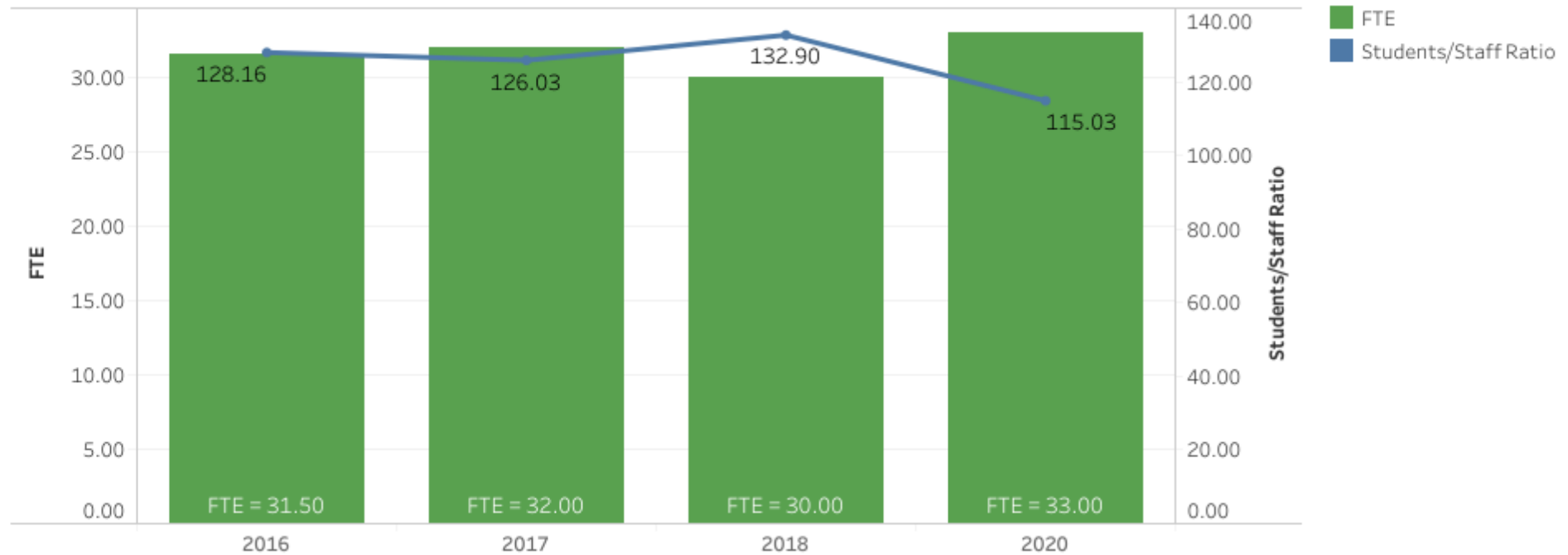
Physical Therapists

Psychologists

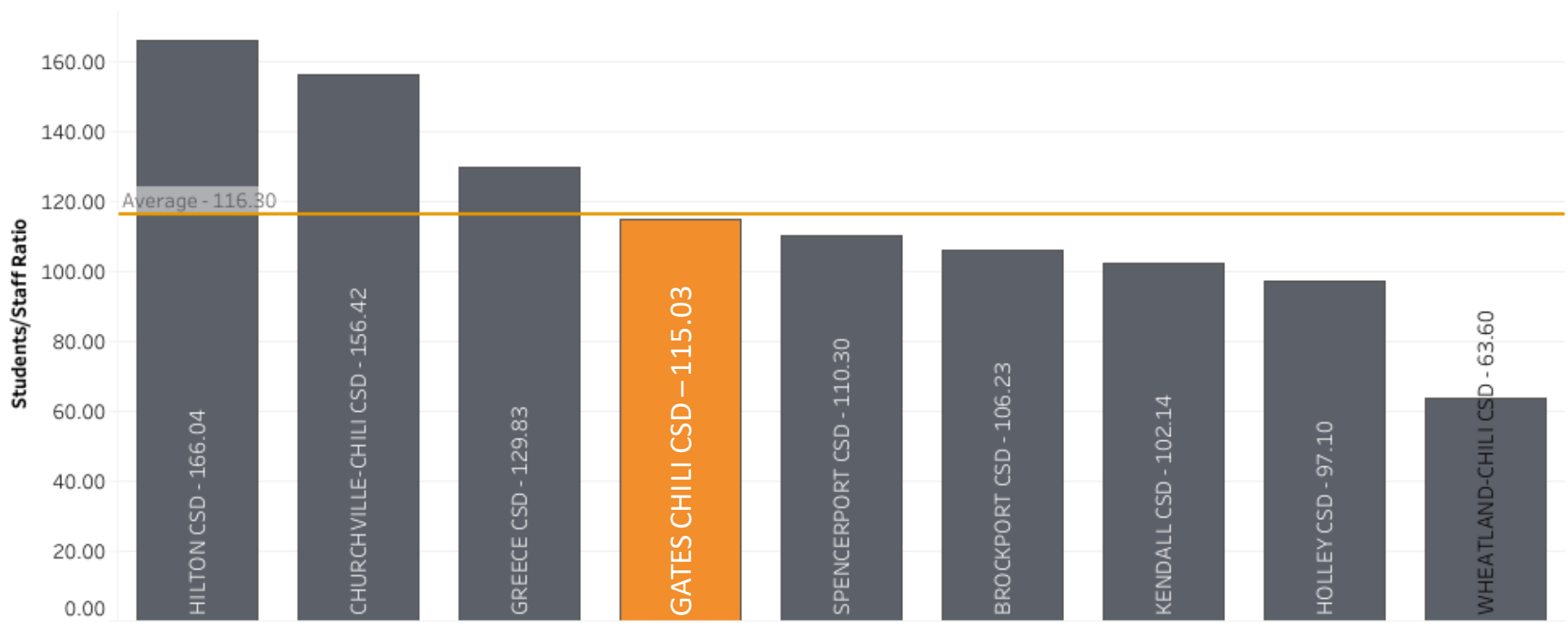
Social Workers



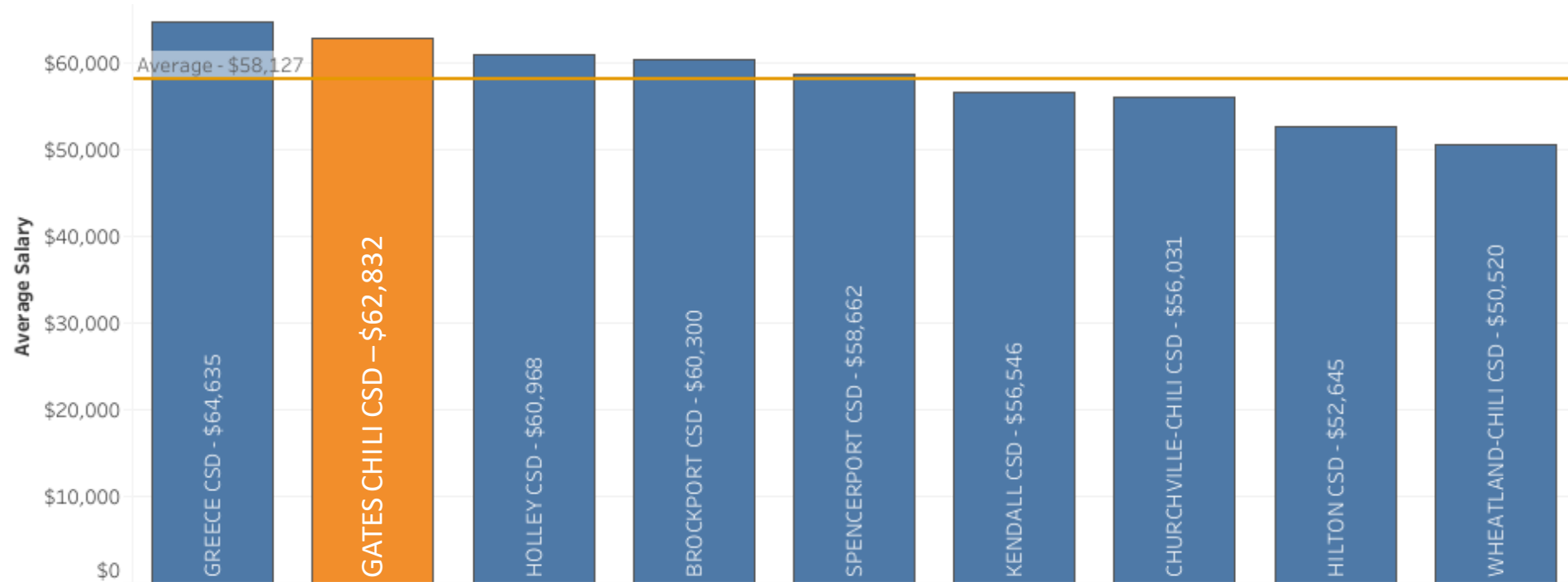
Student/Support Ratio Over Time



Regional Comparison - Student/Support Staff Ratio



Regional Salary Comparison - Student/Support Staff



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Student Support Staff Budget Estimate 2021-22

2020-21 Budget: \$2,543,814

2021-22 Est. Budget: \$2,779,825

- Budget increase of 9.28%
- Percentage of overall budget: 2.3%



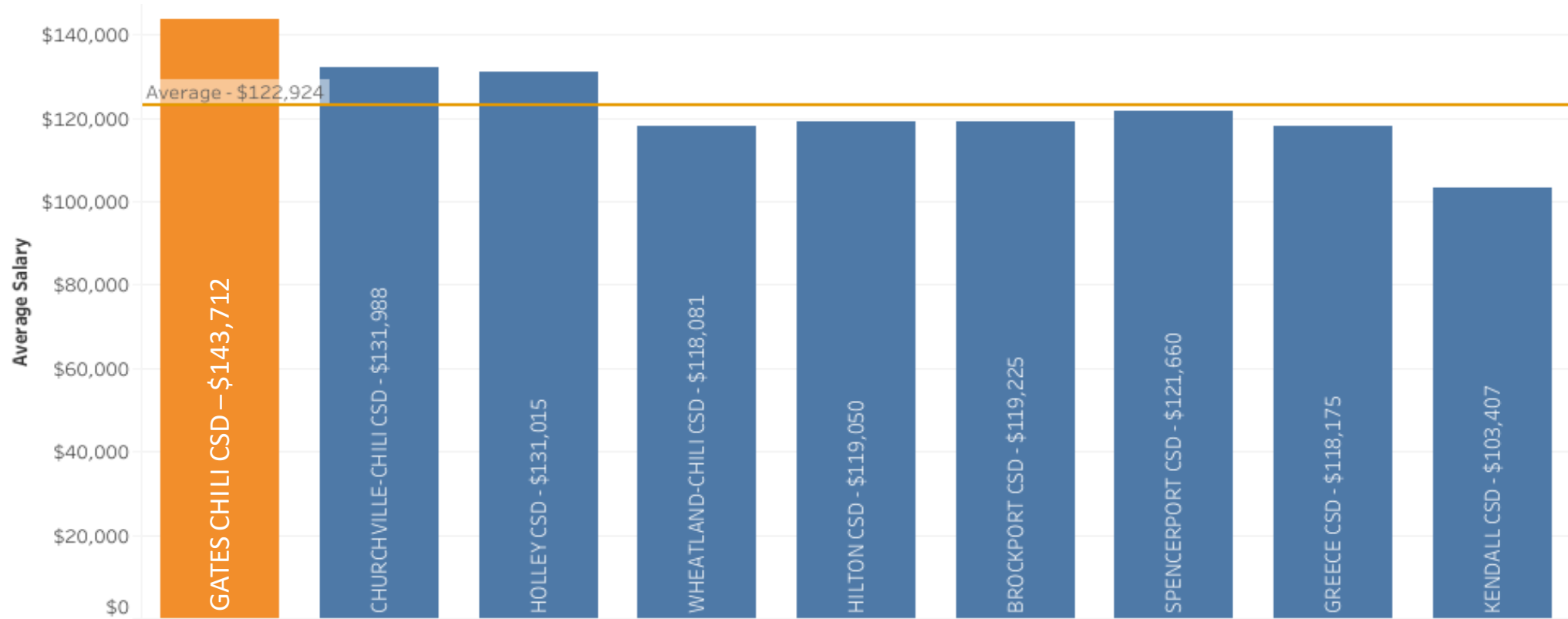
BUDGETING FOR *Principals*



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Regional Salary Comparison - Principals



Note: Gates Chili CSD has six principals with an average age of 54



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BUDGETING FOR *Benefits*



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2021-22 Benefits Budget Factors

Teacher Retirement System rate

- Est. equal to 10.53% of salaries

Employee Retirement System rate

- Est. equal to 18.00% of salaries

Health Insurance rate

- Increase of 8.0%

Dental Insurance rate

- Increase 5%

Vision Insurance rate

- Increase 2%



Benefits Budget Summary

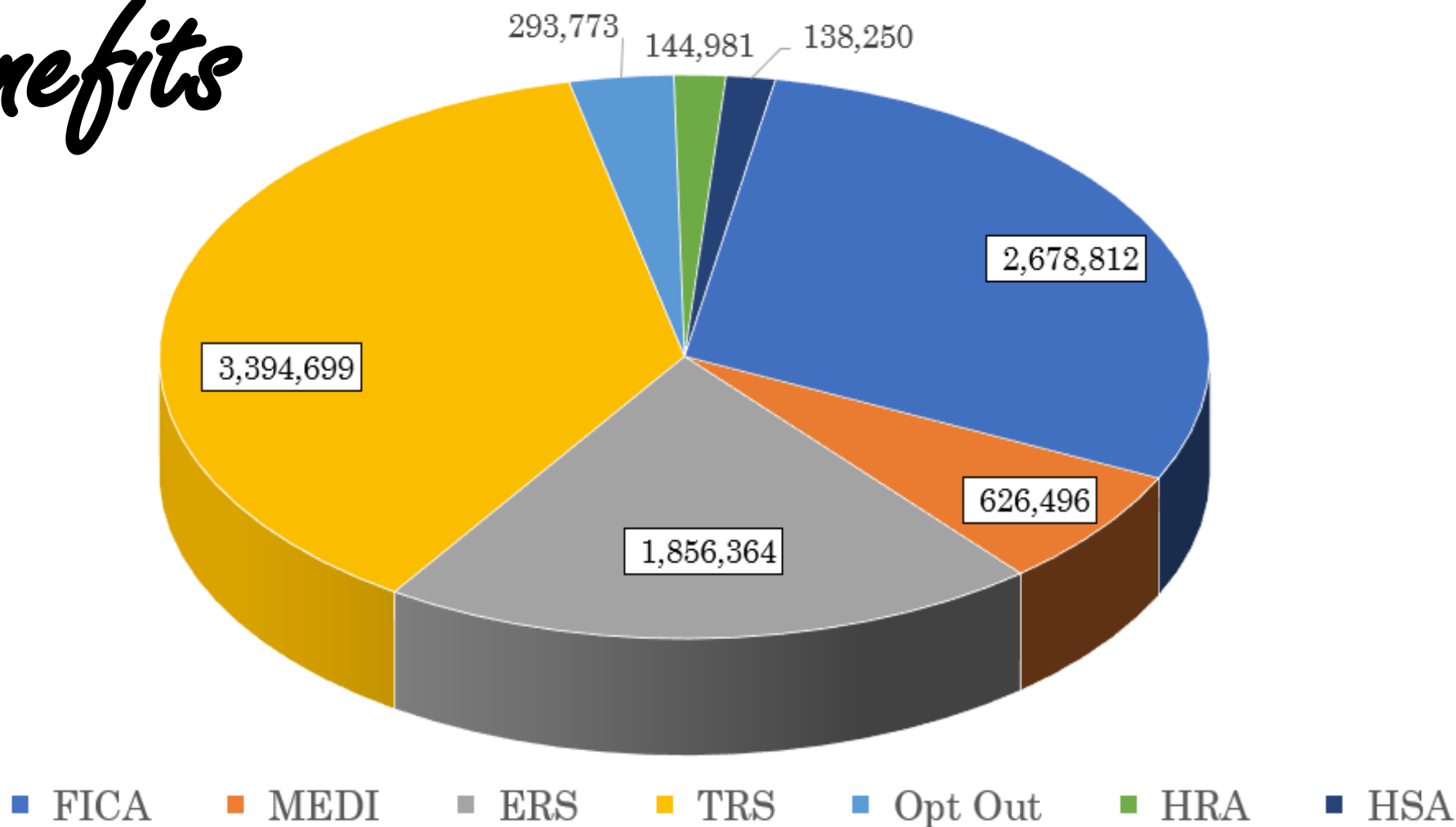
Budgeted Increase of \$2,953,998

	2019 - 2020 Adopted Budget	2020 - 2021 Adopted Budget	2021 - 2022 Proposed Budget
Social Security (FICA & Medicare)	3,400,000	3,521,062	3,700,000
Employee Retirement System	1,875,000	1,826,195	2,100,000
Teacher Retirement System	3,000,000	3,471,085	3,600,000
Active Employee Dental Ins	790,000	416,472	500,000
Active Employee Health Ins	15,024,000	11,552,932	12,250,000
Active Employee Life Ins	70,000	70,000	75,000
Active Employee Vision Ins	60,000	37,315	40,000
Retiree Dental Ins	-	232,447	350,000
Retiree Health Ins	-	5,033,947	6,200,000
Retiree Vision Ins	-	23,671	30,000
Retirees Life Insurance	-	5,000	10,000
Discretionary Benefit ERS	-	2,950	2,950
Discretionary Benefit TRS	-	15,900	12,950
Employee Benefit Resource - Admin Fees	-	-	42,000
Health Insurance Opt-Out	240,000	290,556	360,600
Health Reimbursement Account	225,000	251,000	175,000
Health Savings Account	-	-	190,000
Retirement Incentive	-	97,000	128,000
Tuition Reimbursement	226,000	40,000	25,000
Unemployment Insurance	14,970	14,970	15,000
Workman Compensation	675,000	675,000	725,000
Grand Total	25,599,970	27,577,502	30,531,500



Other Benefits

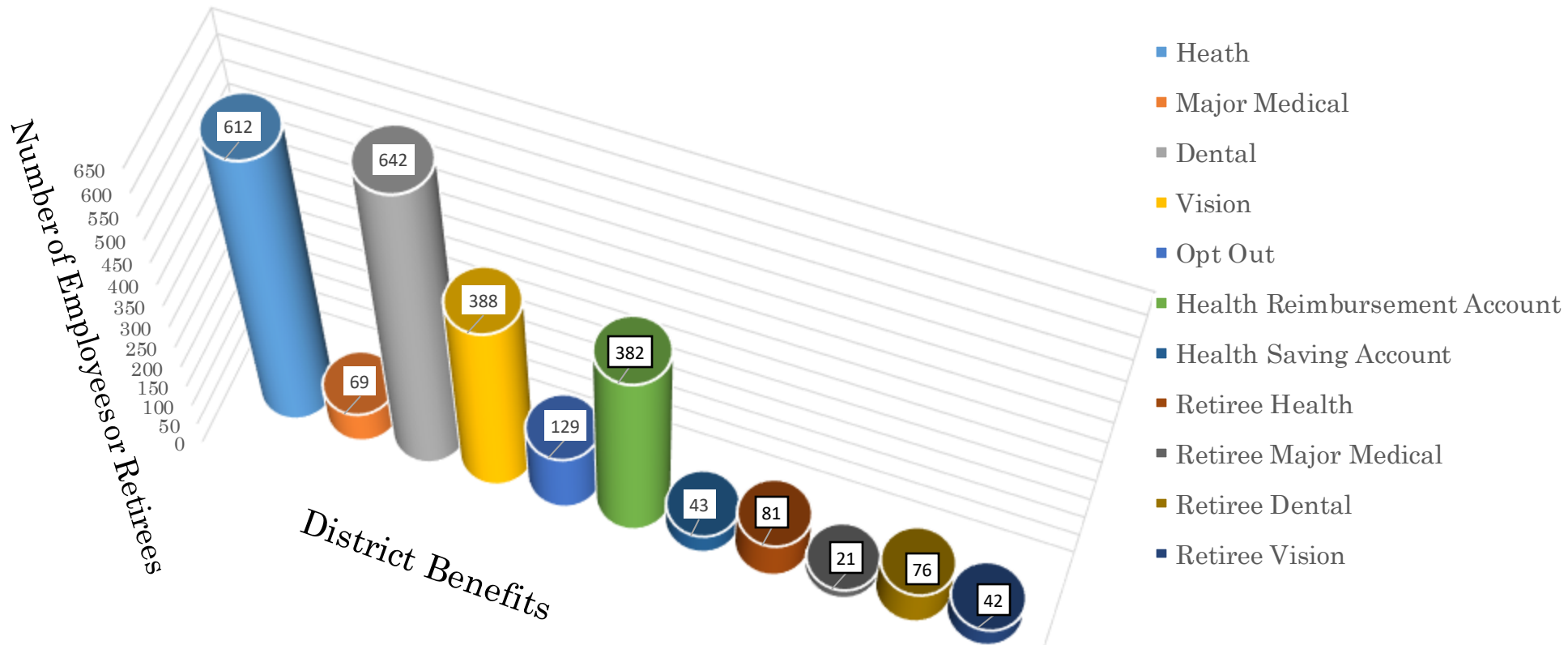
Total: \$9,133,376



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Employee Participation in Benefit Plans



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Benefit Plans and District Portion

	Single	Family	Sponsor	Family 1 Adult
Automotive and School Bus Mechanics Assoc				
Dental Insurance	267.17	782.40		
EyeMed Insurance	-	-	-	
High Deductible Health Plan	5,819.04	15,423.48	13,389.84	14,657.76
Value	7,634.70	20,233.74	17,564.40	19,228.02
Health Reimbursement Account	1,700.00	3,400.00	3,400.00	
Health Savings Account	200.00	600.00	400.00	
Opt-Out Health Insurance		3,000.00		
Custodian, Maintenance and Security				
Dental Insurance	267.17	782.40		
EyeMed Insurance	-	-	-	
High Deductible Health Plan Year 1	6,465.60	17,137.20	14,877.60	16,286.40
Value	7,634.70	20,233.74	17,564.40	19,228.02
Health Savings Account	1,700.00	3,400.00	3,400.00	
Opt-Out Health Insurance	1,500.00	3,000.00		
Gates Chili Administrators' Association				
Dental Insurance	283.87	831.30		
EyeMed Insurance	36.21	100.98	12.13	
High Deductible Health Plan	6,142.32	16,280.34	14,133.72	15,472.08
Value	7,635.70	20,233.74	17,564.40	19,228.02
Health Reimbursement Account	150.00	450.00	300.00	
Health Savings Account	1,700.00	3,400.00	3,400.00	
Opt-Out Health Insurance		3,000.00		



Benefit Plans and District Portion (cont.)

	Single	Family	Sponsor	Family 1 Adult
Gates Chili Teachers' Association				
Dental Insurance	300.56	880.20		
EyeMed Insurance	38.34	106.92	72.79	
High Deductible Health Plan	6,465.60	17,137.20	14,877.60	16,286.40
Select - NO New Enrollments	7,634.70	20,233.74	17,564.40	19,228.02
Value	7,634.70	20,233.74	17,564.40	19,228.02
Health Reimbursement Account	150.00	450.00	300.00	
Health Savings Account	1,800.00	3,600.00	3,600.00	
Major Medical - NO New Enrollees	632.94	1,562.76		
Opt-Out Health Insurance	2,000.00	3,000.00		
Managerial and Confidential				
Dental Insurance	283.87	831.30		
EyeMed Insurance	36.21	100.98	12.13	
High Deductible Health Plan	6,142.32	16,280.34	14,133.72	15,472.08
Value	7,634.70	20,233.74	17,564.40	19,228.02
Health Reimbursement Acct	150.00	450.00	300.00	
Health Savings Account	1,700.00	3,400.00		
Opt-Out Health Insurance		2,000.00		



Benefit Plans and District Portion (cont.)

	Single	Family	Sponsor	Family 1 Adult
School Nutrition Association				
Dental Insurance	250.00	250.00		
EyeMed Insurance	-	-	-	
High Deductible Health Plan	6,465.60	17,137.20	14,877.60	16,286.40
Health Reimbursement Account	1,700.00	3,400.00		
Opt-Out Health Insurance		1,000.00		
Value	7,634.70	20,233.74	17,564.40	19,228.02
School-Related Professionals				
Dental Insurance	250.00	500.00		
EyeMed Insurance	-	-	-	
Opt-Out Health Insurance	625.00	1,550.00		
Major Medical - No New Enrollments	1,012.70	250.42		
Select - No New Enrollments	9,000.48	23,864.94	20,714.16	22,680.72
Value	7,634.70	20,233.74	17,564.40	19,228.02



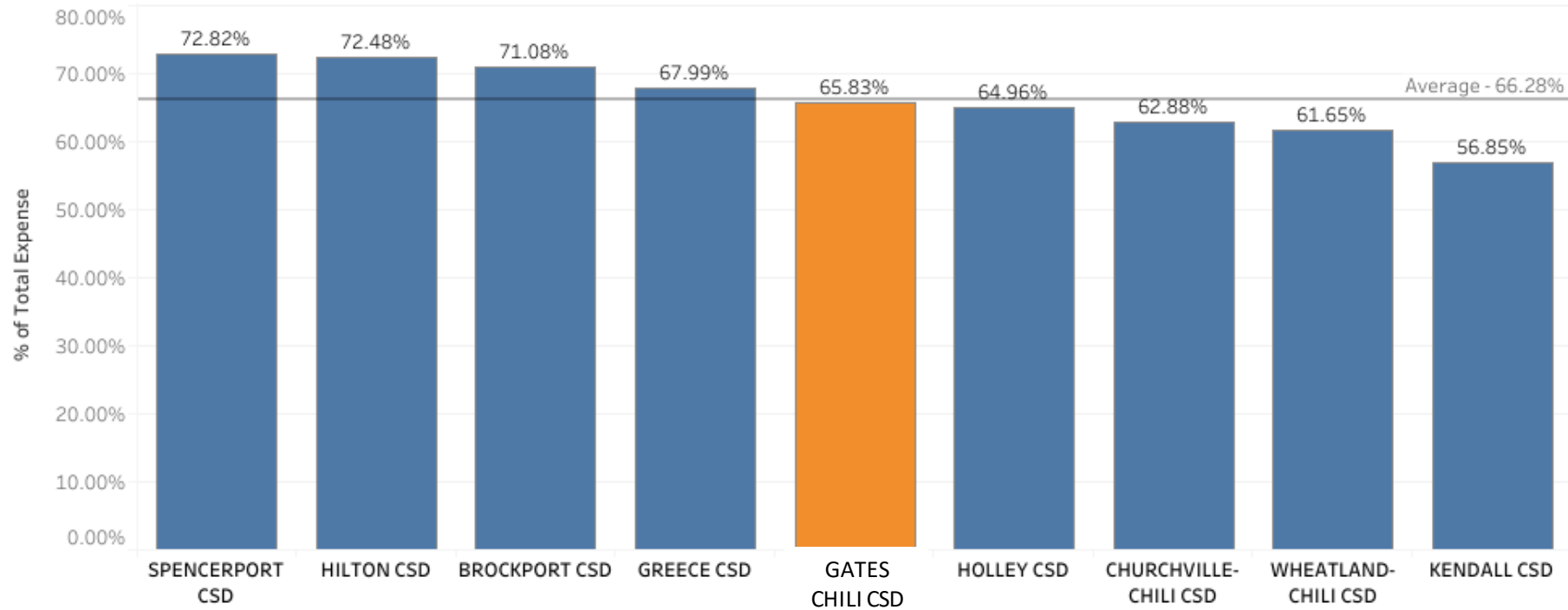
Salary and Benefits Summaries



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Regional Comparison: Salaries and Benefits



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BUDGETING FOR *Other Expenses*

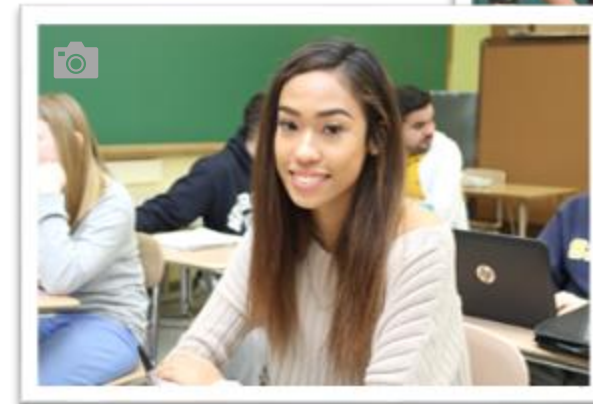


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Supplies, Materials, Contractual

- Budgets for supplies, materials, and contracts are all nearly finalized
- Incredible job by building-level and department staff reducing over \$200K for 2021-22 Budget

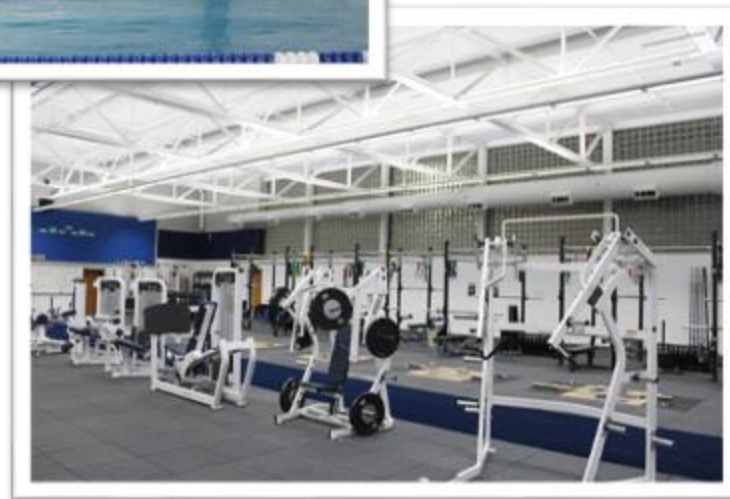
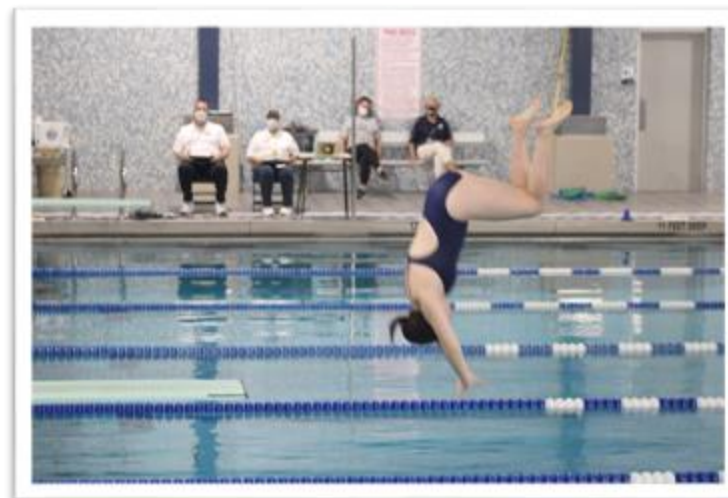


Athletic Department Overview

30 Athletic Programs
78 Teams
120 Coaches & Volunteers

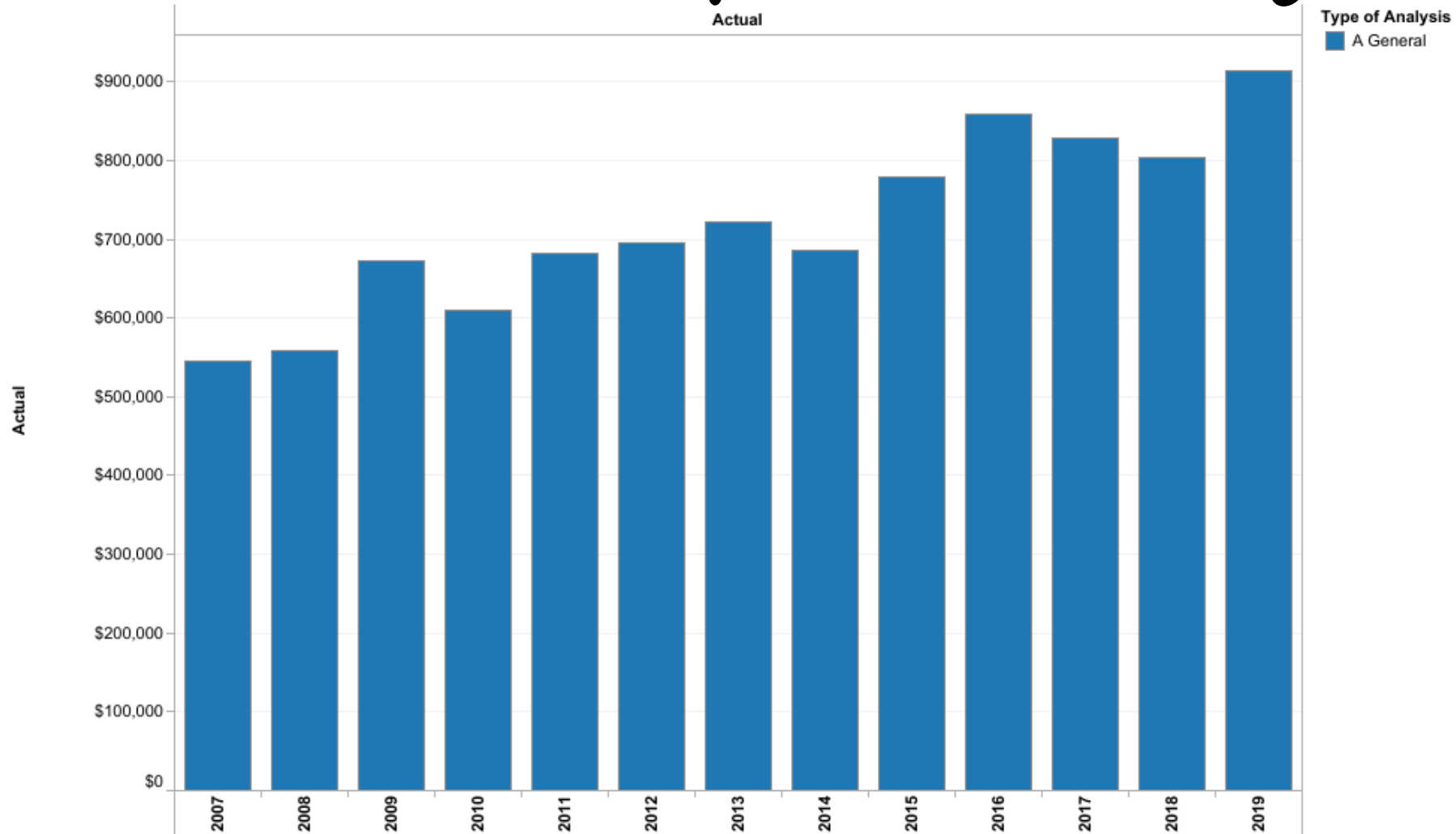
Facilities

22 Outdoor fields (HS/MS)
3 Gymnasiums (HS/MS)
1 Pool
2 Fitness Centers
12 Tennis Courts
1 8-Lane Track



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Athletics Expense History



GATES CHILI CENTRAL SCHOOL DISTRICT

Athletics Department Budget

2020-21 Budget: \$1,095,406

2021-22 Est. Budget: \$1,211,390

- Budget increase of 10.5%
- Approximately 1% of overall budget



BOCES Services

Board of Cooperative Educational Services

- Allows us to collaboratively purchase supplies and share services with other districts across the region and state



Presently, we are still developing this budget:

- Estimating a 3% increase across the board
 - Current 2020-21 Budget: \$17M
 - Percent of Overall Budget: 15%

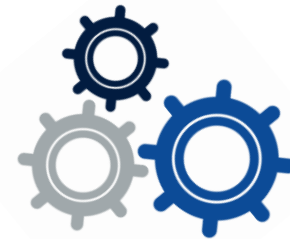


Special Education Budget

2020-21 Budget: \$20,065,439

2021-22 Est. Budget: \$20,746,916

- Budget increase of 3.4%
- Approximately 17.3% of overall budget



Still working on this budget

- Mandated programs, must program (pay) for
- Student need determined once evaluation for the year is complete
- Populations are transient
- Kindergarten needs still being determined



Technology Overview

13	Staff members
2	Innovation coaches supporting students/staff
880+	Staff devices
3,700+	Student laptops
4,500+	District e-mail addresses
150+	Applications
185+	Printer devices
410+	Wireless access points
110+	Switches
710+	Phones



Myriad new regulations and audit requirements



GATES CHILI CENTRAL SCHOOL DISTRICT

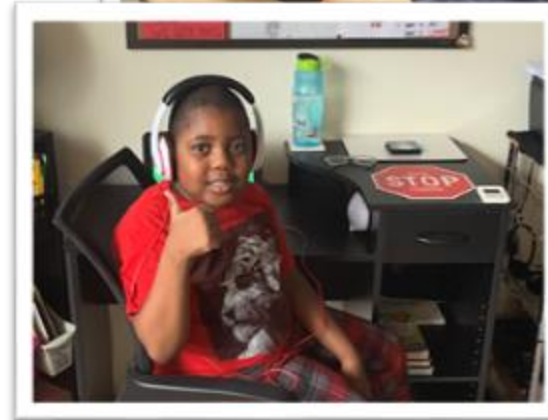
Technology Budget

- Huge increase in tech needs over last few years; added challenges due to COVID-19 remote/hybrid education
- Technology support position added in 2020-21

2020-21 Budget: \$871,676

2021-22 Est. Budget: \$914,343

- Budget increase of 4.89%
- Less than 1% of overall budget



Transportation Overview



15+	Square miles in the district
1,053,573	Miles driven per year
64	Daily routes
371	Trips per day
76	Out-of-district transport locations
70	Drivers positions
20	Attendant positions
11	Mechanic/supervision positions
90	Number of Buses



Transportation Data 2018-19

	Trips per day	Students	Annual cost	Annual cost per student
In District	240	3,811	\$2,832,720	\$743
Private	86	135	\$295,075	\$2,186
Charter School	25	250	\$200,651	\$803
Special Education	17	69	\$1,015,058	\$14,711
McKinney-Vento	20	20	\$236,060	\$11,803



Bus Replacement

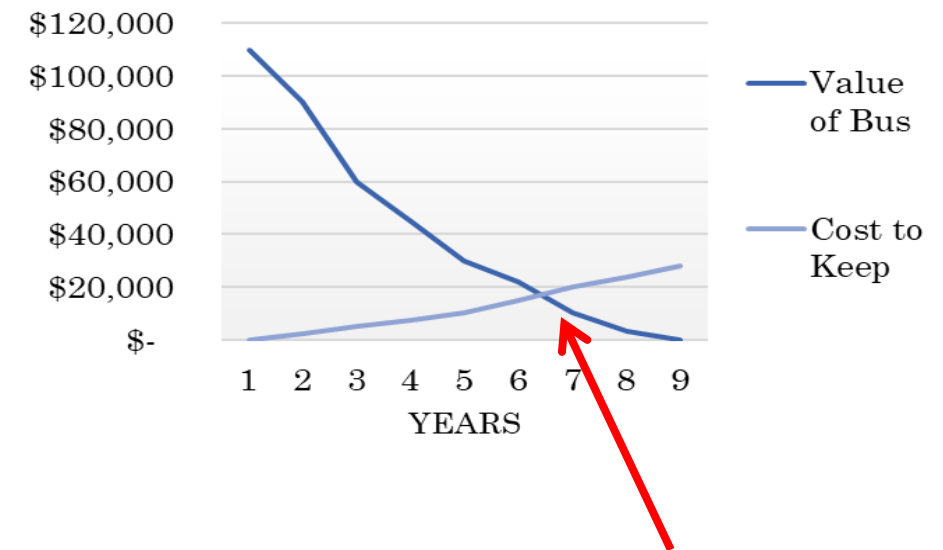
Philosophy: To maintain a six-year bus replacement schedule, ensuring the highest of safety standards, as well as preserving long-term cost-savings.

Main Priority: High Safety Standard

State Reimbursement: For every dollar spent, Gates Chili CSD receives approximately 75 cents in reimbursement from New York State

- **Plan A:** Diesel
- **Plan B:** Electric

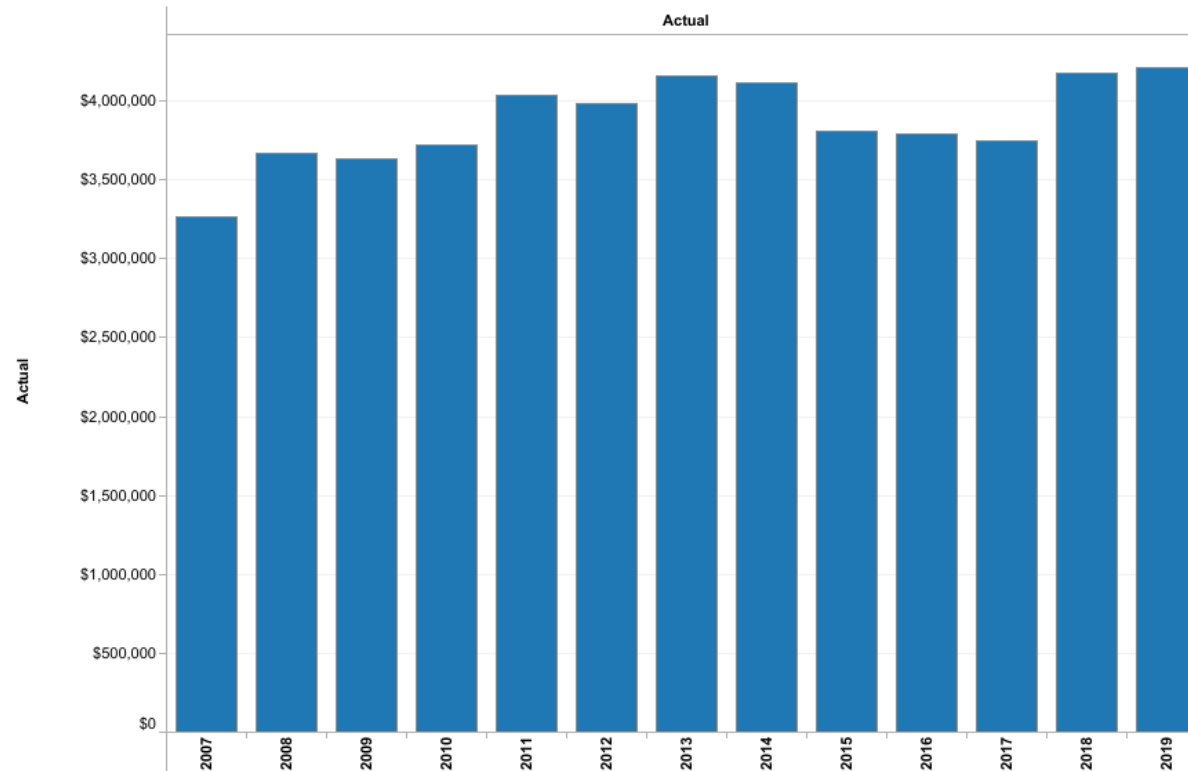
Value of Bus Vs. Cost to Keep



**Sweet Spot for
Purchasing
New Buses:
~ 6 Years**



Transportation Expense Trending



Note: For Gates Chili CSD, we get 75 cents back on the dollar from New York State



Transportation Budget

2020-21 Budget: \$5,014,173

2021-22 Est. Budget: \$4,591,290

- Budget decrease of 8.43%
- Less than 4% of overall budget



Facilities and Operations Overview

Buildings

- Six Schools: 795,519 sq./ft.
- Seven Others: 38,631 sq./ft.

Property

- 230 acres

53	Building/Grounds Personnel
12	Security Personnel
19	Vehicles
32	Other Pieces of Equipment

Annual Energy Budget: \$862,000



GATES CHILI CENTRAL SCHOOL DISTRICT

Facilities and Operations Budget

2020-21 Budget: \$5,018,329

2021-22 Est. Budget: \$5,205,494

- Budget Increase of 3.7%
- Less than 4.5% of overall budget



Debt Service - For Capital

	2020-21	2021-22	Difference
Serial Bonds Principal	5,320,000.00	7,290,000.00	1,970,000.00
Serial Bonds Interest	2,246,973.00	3,014,503.00	767,530.00
BANS Construction Interest	530,833.00		(530,833.00)
Energy Performance Principal	751,295.00	680,325.00	(70,970.00)
Energy Performance Interest	135,155.00	112,776.00	(22,379.00)
TOTAL	\$8,984,256	\$11,097,604	\$2,113,348



Budget Calendar and Timeline

Mid-Feb.	Initial non-staffing budgets finalized
Feb. 22	Finance Committee Meeting
Feb. 23	BOE Budget Presentation (Final Tax Cap & Bus Proposition)
March 1	Tax levy limit calculation due
March 16	Budget Ambassadors Workshop
Mid March	Estimated staffing budgets finalized
March 23	Broader BOE Budget Presentation
May 4	Budget Hearing
May 18	Annual Budget Vote and BOE Election



**Email us with any questions at
communications@gateschili.org**



GATES CHILI CENTRAL SCHOOL DISTRICT



Questions?

GATES CHILI CENTRAL SCHOOL DISTRICT

Thank You!



GATES CHILI CENTRAL SCHOOL DISTRICT