

*2021-22*

*Budget Ambassadors Workshop*

March 16, 2021



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



# *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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# *Tonight's Agenda*

- Superintendent Update
- Revenues
- Tax Cap
- Reserves
- Budget Ambassador Survey



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# *Recap of Last Session*



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# *District Snapshot*



## **Students**

- Stabilized Enrollment: 3,685
- Diverse Population
  - Students with Disabilities: 12%
- Increasing Needs: SES, FRPL and ELLs



## **Employees**

- Active employees: 1,158
- Retired employees: 674



## **Programs**

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



# *Significant Expenditure Challenges*



## **Benefit Costs**

- \$30.5+ Million
- 25%+ of Total Budget
- Increase: Approx. \$3M



## **Debt Service for Capital Costs**

- \$11+ Million
- 9%+ of Total Budget
- Increase: Approx. \$2.1M



## **Special Education Costs**

- \$20+ Million
- 17%+ of Total Budget
- Increase: Approx. \$700K





# *Follow-up Items*



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# *Follow-up from Last Session*

## **Dual Enrollment**

- 35+ Dual Enrollment courses
- Communicated:
  - To students via counselors
  - To parents/guardians via a letter home
  - Available online via Program of Studies guide



## **Bus Stops**

- Board Policy 5710
- Somewhere around 50% picked up at door
- Walk Stops
  - Elementary: Up to 500 feet
  - Secondary: Up to 0.5 mile
  - Corner stops if possible



# *Predicting Revenues*



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# *Predicting Revenues*

## **Largest Revenue Sources:**

1. Local property taxes
2. State Aid
3. Fund balance and reserves
4. Monroe County sales tax
5. All other revenues



# Preliminary Revenue Budget

**\$ 115,564,566**

- Revenues currently estimated to be a 1.89% increase over the prior year.
- Estimated increase of \$2,140,253

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





# *Revenues*

WHERE DOES THE MONEY COME FROM?



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# 2020-21: Revenue Budget Breakdown



School Property Taxes 49¢

NY State Aid 37¢

Monroe County Sales Tax 3¢

Fund Balance and Reserves 5¢

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



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BUDGETING FOR  
*State Funding*  
*(AKA State Aid)*



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# *Current Year: 2020-21 State Funding*

Accounts for **37.44%** of  
all revenue

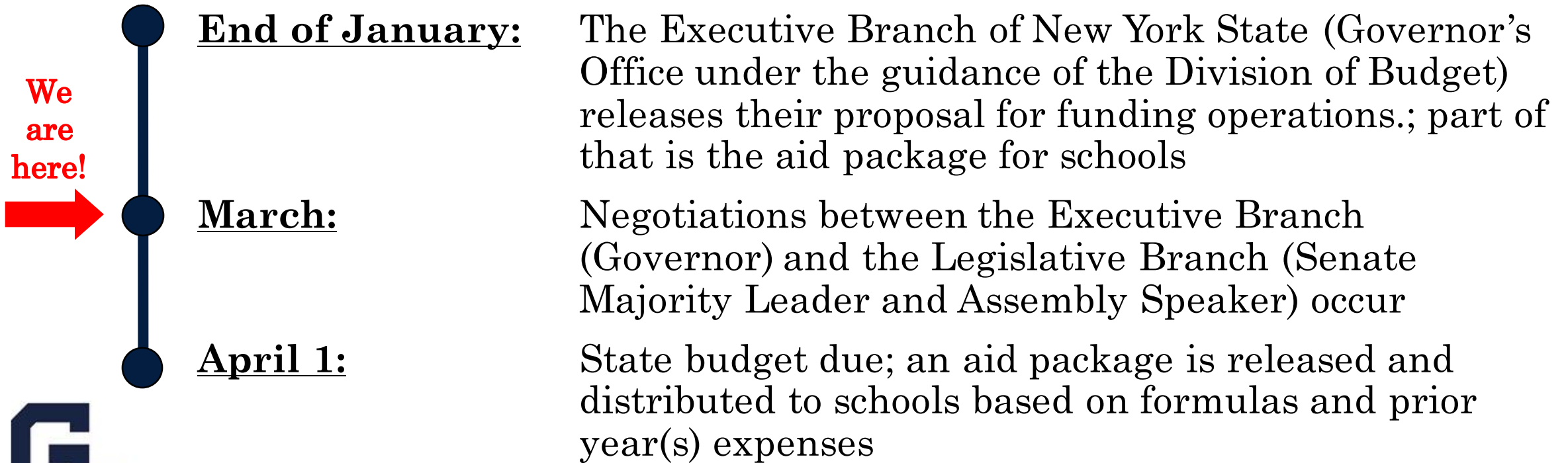
Current Estimate:  
\$42,467,738



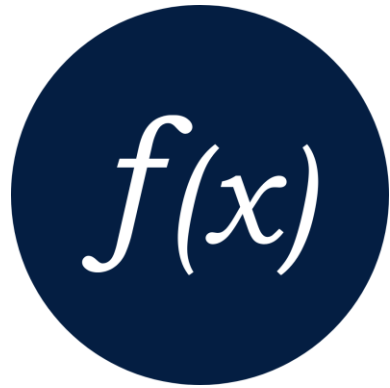
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# State Aid Timeline

State Budget runs April 1 through March 31



# *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 the nearly 700 districts statewide using complex formulas that look at data sets like demographics, student counts, poverty indicators, local wealth measures, and community composition.

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





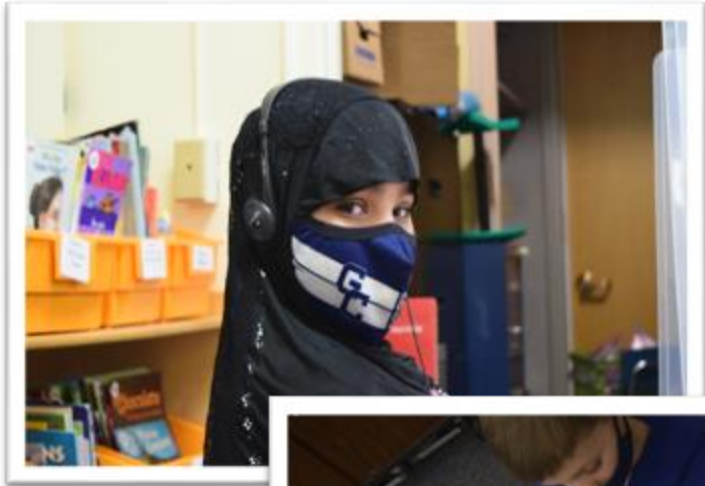
# *Expense-Driven Aid (Categorical)*

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:*

0.686 Combined Wealth Ratio

0.4969 Free and Reduced Lunch Percentage

## *Selected Expense-Driven Aid Factors:*

0.737 BOCES Aid Ratio

0.651 Public Excess Cost Aid Ratio

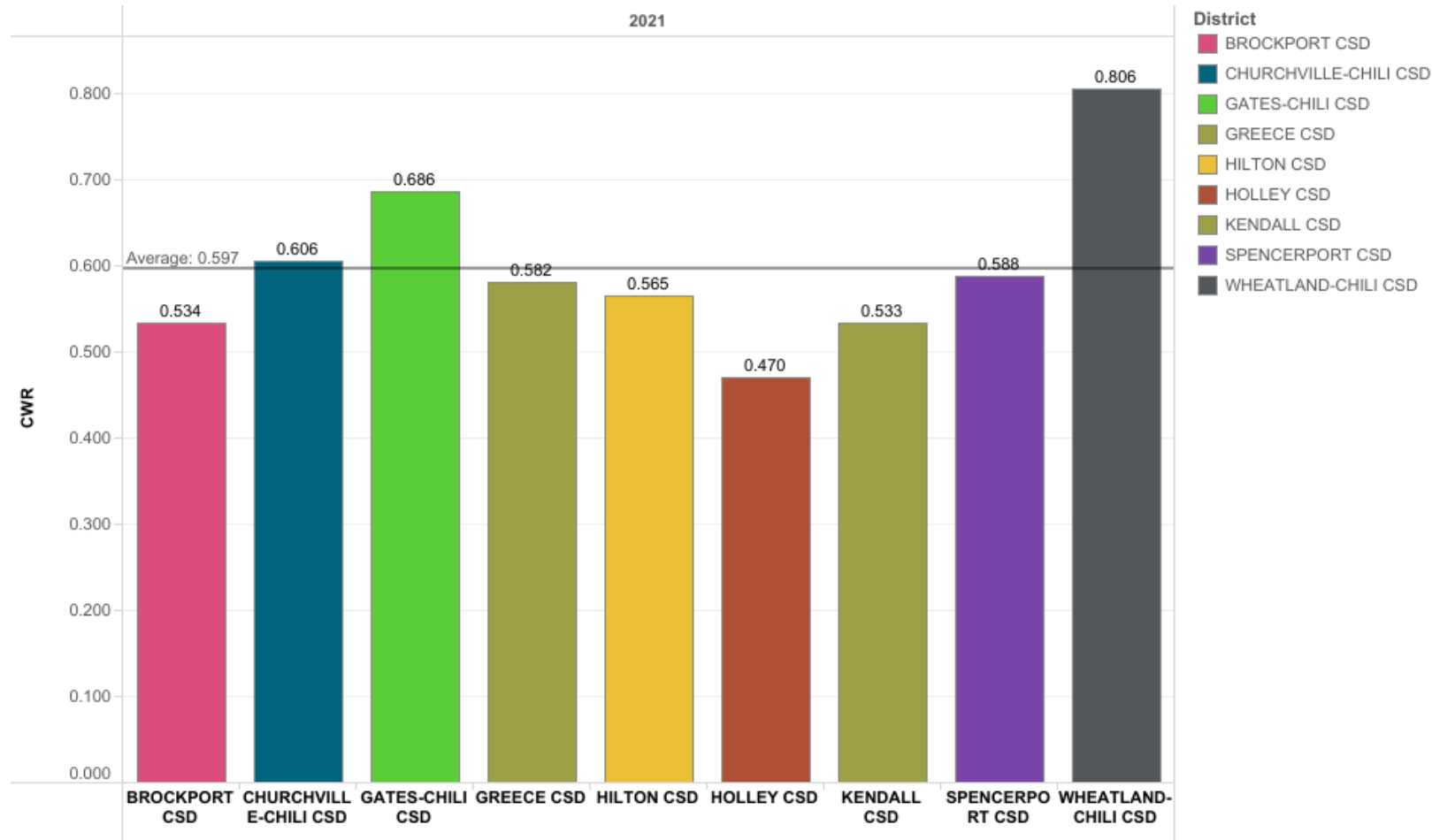
0.898 Private Excess Cost Aid Ratio

0.746 Transportation Aid Ratio

0.808 Building Aid Ratio



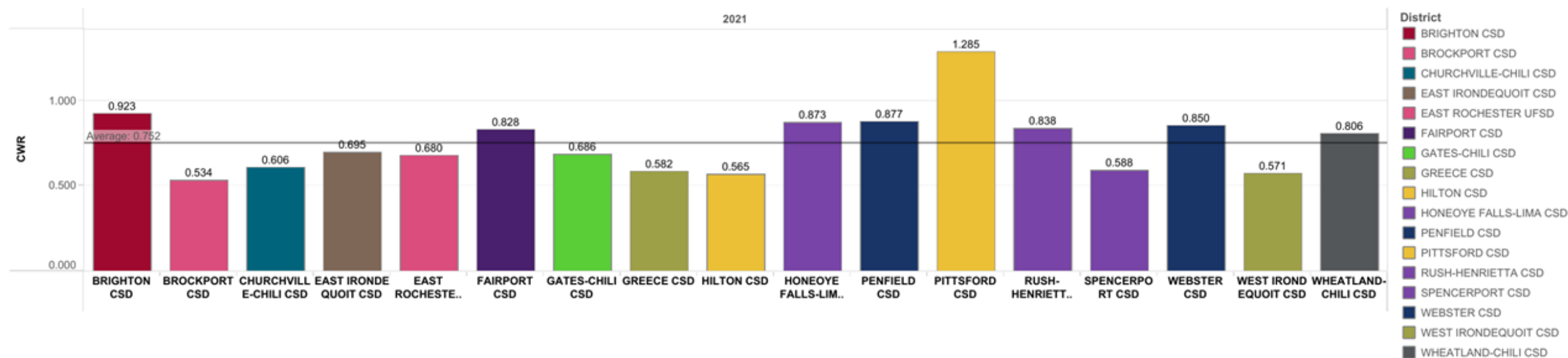
# Combined Wealth Ratio - Regional Comparison



**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.



# Combined Wealth Ratio - Monroe County Comparison



## Key Takeaway:

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





# *State Aid: 2021-22*

- Executive Proposal released late January included an overall increase of \$2.1 billion to schools
- With \$3.8 billion in CRRSA funds
- Issue: Potential for significant fiscal gap in 2022-23
- Aid Runs
  - Looked Different... Again!



# State Aid - By the Numbers

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$23,015,896	\$23,015,896	\$0	0.00%
Services Aid	\$9,508,338	\$10,283,932	\$775,594	8.16%
Universal Pre-Kindergarten	\$900,000	\$900,000	\$0	0.00%
High-Cost Excess Cost	\$1,674,292	\$1,547,259	(\$127,033)	-7.59%
Private Excess Cost	\$799,351	\$950,219	\$150,868	18.87%
Building**	\$5,827,329	\$7,067,068	\$1,239,739	21.27%
Pandemic Adjustment	(\$835,758)	-	-	-
Federal CARES Act Restoration	\$835,758	-	-	-
STAR Payment	\$8,690,754	\$8,428,327	(\$262,427)	-3.02%
Local District Funding Adjustment	-	(\$3,640,067)	-	-
COVID-19 Supplemental Stimulus	-	\$3,640,067	-	-
<b>TOTAL W / STAR</b>	<b>\$50,415,960</b>	<b>\$52,192,701</b>	<b>\$1,776,741</b>	<b>3.52%</b>
<b>TOTAL W/O STAR</b>	<b>\$41,725,206</b>	<b>\$43,764,374</b>	<b>\$2,039,168</b>	<b>4.89%</b>





# State Aid - Foundation Aid

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$23,015,896	\$23,015,896	\$0	0.00%
Services Aid	\$9,508,338	\$10,283,932	\$775,594	8.16%
Unrestricted Capital Expenditures	\$800,000	\$800,000	\$0	0.00%
<b>Annual Foundation Aid Shortfall of \$5M Remains (\$102M total since 2007-2008)</b>				
Building	\$8,621,528	\$7,667,666	-\$953,862	-11.06%
Pandemic Adjustment	(\$835,758)	-	\$835,758	-
Federal CARES Act Restoration	\$835,758	-	-\$835,758	-
STAR Payment	\$8,690,754	\$8,428,327	-\$262,427	-3.02%
Local District Funding Adjustment	-	(\$3,640,067)	\$3,640,067	-
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# State Aid - Services Aid

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$23,015,896	\$23,015,896	\$0	0.00%
Services Aid	\$9,508,338	\$10,283,932	\$775,594	8.16%
Universal Pre-Kindergarten	\$900,000	\$900,000	\$0	0.00%
High-Cost Excess Cost	\$1,674,292	\$1,547,259	(\$127,033)	-7.59%

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Transition Aid for Charter School	\$0	\$234,133	\$234,133	0.00%
BOCES	\$3,005,465	\$3,006,668	\$1,203	0.04%
High Tax	\$1,154,706	\$1,154,706	\$0	0.00%
Hardware and Technology	\$74,840	\$73,901	(\$939)	-1.25%
Software, Library, Textbooks	\$335,515	\$331,713	(\$3,802)	-1.13%
Transportation Aid	\$4,937,812	\$5,482,811	\$544,999	11.04%
<b>TOTAL</b>	<b>\$9,508,338</b>	<b>\$10,283,932</b>	<b>\$775,594</b>	<b>8.16%</b>



# State Aid - Building

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$23,015,896	\$23,015,896	\$0	0.00%
Services Aid	\$9,508,338	\$10,283,932	\$775,594	8.16%
Universal Pre-Kindergarten	\$900,000	\$900,000	\$0	0.00%
High-Cost Excess Cost	\$1,674,292	\$1,547,259	(\$127,033)	-7.59%
Private Excess Cost	\$799,351	\$950,219	\$150,868	18.87%
Building**	\$5,827,329	\$7,067,068	\$1,239,739	21.27%
Pandemic Adjustment	(\$835,758)	-	-	-

- Majority of building aid increase tied to capital \$68M capital project
- Increased Debt Service Principal and Interest payments equal to about \$2.7M
  - 2020-21: Actual Aid estimated to be \$6,405,178
  - 2021-22: Actual Aid estimated to be \$8,160,503
  - Actual Difference (\$ Change) Estimated to be \$1,755,325



# State Aid - Pandemic Adjustment

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$23,015,896	\$23,015,896	\$0	0.00%
Services Aid	\$9,508,338	\$10,283,932	\$775,594	8.16%
Un				0.00%
Hi	<b>Pandemic Adjustment from last year, not being carried forward to 2021-22</b>			-7.59%
Pr				18.87%
Building**	\$5,827,329	\$7,067,068	\$1,239,739	21.27%
Pandemic Adjustment	(\$835,758)	-	-	-
Federal CARES Act Restoration	\$835,758	-	-	-
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<b>TOTAL W/O STAR</b>	<b>\$41,725,206</b>	<b>\$43,764,374</b>	<b>\$2,039,168</b>	<b>4.89%</b>



# State Aid - STAR

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Found	<ul style="list-style-type: none"> <li>STAR was established as a tax break for NYS homeowners</li> <li>When the district calculates taxes, we reduce the amount collected by the total amount of STAR tax exemptions</li> <li>The state pays us the difference, as they are the ones that provides the program</li> <li>The Governor is calling this is an aid to schools, it is NOT</li> </ul>			0.00%
Serv				8.16%
Univ				0.00%
High				-7.59%
Priv				18.87%
Build				21.27%
Pand				-
Federal CARES Act Restoration	\$835,758	-	-	-
STAR Payment	\$8,690,754	\$8,428,327	(\$262,427)	-3.02%
Local District Funding Adjustment	-	(\$3,640,067)	-	-
COVID-19 Supplemental Stimulus	-	\$3,640,067	-	-
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# State Aid - CRRSA

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$22,015,806	\$22,015,806	\$0	0.00%
Service				8.16%
Univ				0.00%
High				-7.59%
Private				18.87%
Build				21.27%
Pand				-
Feder				-
STAR Payment	\$8,690,754	\$8,428,327	(\$262,427)	-3.02%
Local District Funding Adjustment		(\$3,640,067)	-	-
COVID-19 Supplemental Stimulus		\$3,640,067	-	-
<b>TOTAL W / STAR</b>	<b>\$50,415,960</b>	<b>\$52,192,701</b>	<b>\$1,776,741</b>	<b>3.52%</b>
<b>TOTAL W/O STAR</b>	<b>\$41,725,206</b>	<b>\$43,764,374</b>	<b>\$2,039,168</b>	<b>4.89%</b>

- This funding is tied to the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act stimulus funds
  - Not receiving these funds would be problematic
- What happens if CRRSA Funds are not available next year (2022-23)?





# State Aid - Final Thoughts

Aid Category	2020-2021	2021-2022	\$ Change	% Change
Foundation Aid	\$23,015,896	\$23,015,896	\$0	0.00%
COVID-19 Supplemental Stimulus	-	\$3,640,067	-	-
<b>TOTAL W / STAR</b>	<b>\$50,415,960</b>	<b>\$52,192,701</b>	<b>\$1,776,741</b>	<b>3.52%</b>
<b>TOTAL W/O STAR</b>	<b>\$41,725,206</b>	<b>\$43,764,374</b>	<b>\$2,039,168</b>	<b>4.89%</b>

## Final Thoughts on State Aid:

1. Most of the increase in aid is tied to our current \$68M capital project
2. Services Aid is bad news, we must advocate against it
3. Governor *may* be using STAR as a pawn to do one or more of the following:
  - a) Make it seem as though the state is giving more aid than it is
  - b) Meet MOE (Federal Gov't) requirements
  - c) Blame reductions to the STAR program on school districts down the road

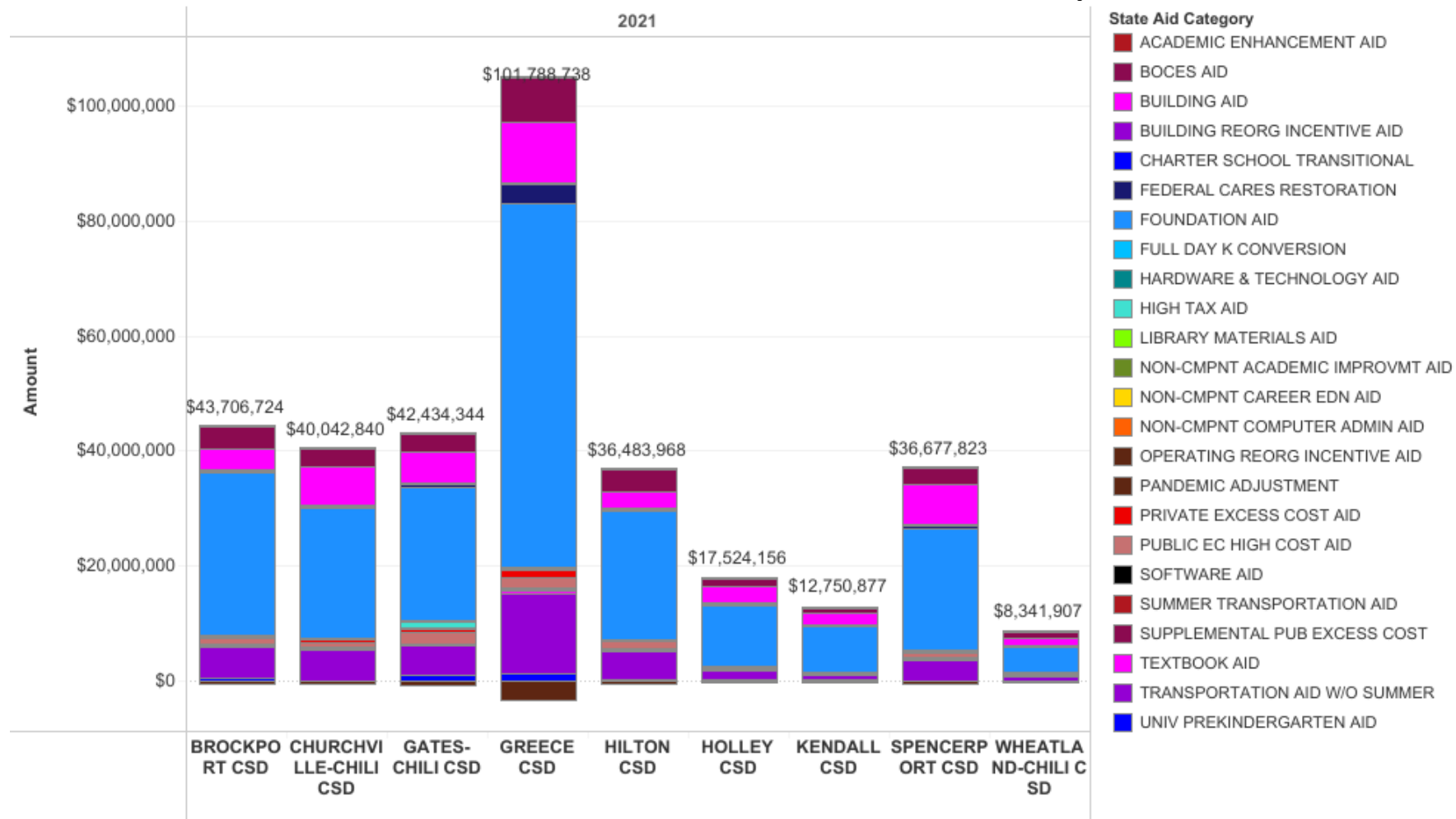


# Potential Good News...

- Last week, President Biden signed legislation that approved a \$1.9 trillion stimulus package to include \$12 billion in CRRSA Funds for NYS
- This would mean approximately \$9 billion for schools (vs. the \$3.8 billion in the governor's package)
- Distribution: Unknown
  - When?
  - Strings attached?

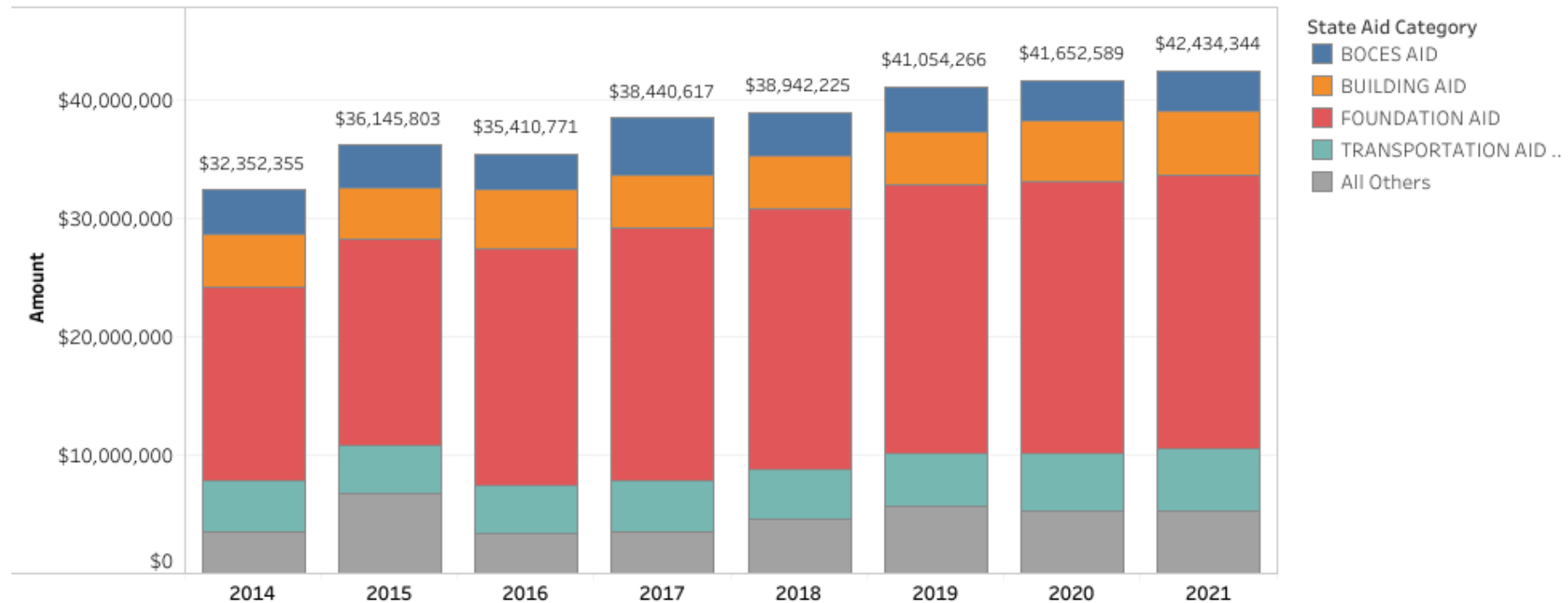


# State Aid - Regional Comparison



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# State Aid: GC Historical Profile



# State Aid: Key Takeaways



1. State Aid is on the rise, but not keeping up with increased costs



2. Without Building and Transportation Aids, the district would see a \$7,997 *REDUCTION* in state aid

3. No increase in Foundation Aid = major issue





# BUDGETING FOR *Local Property Taxes*



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# *Current Property Tax*

Local Property Taxes  
account for **49.21%** of all  
revenues

2020-21 Property Tax:  
\$55,821,084



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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: 1.23%
- Tax base growth factor: 1.0056 (0.56%)
- Carry over amount: \$0
- Capital exclusion change: *estimated awaiting BOCES*: +\$205,940
- PILOTS stable (\$2.6M)



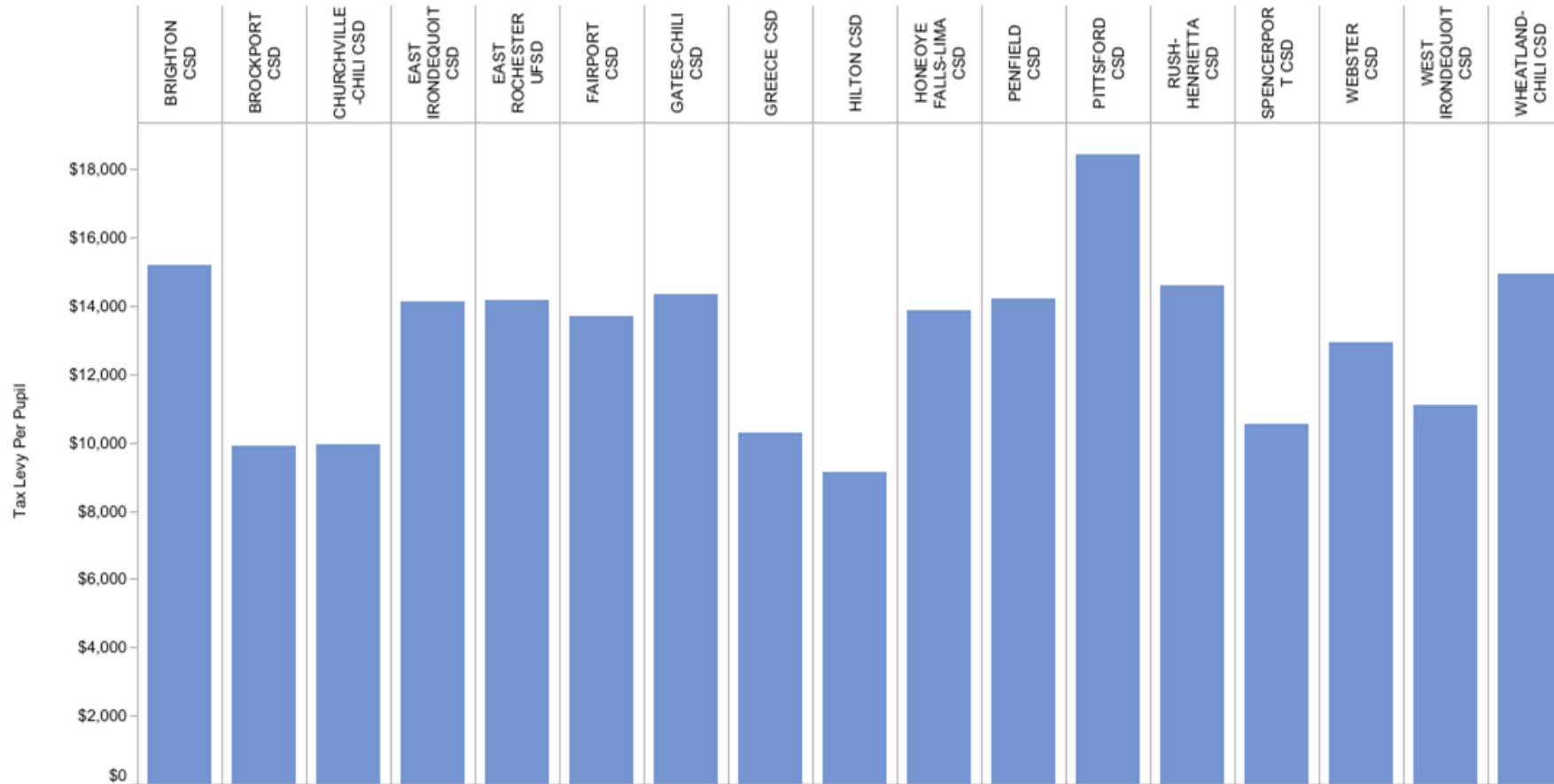


# *Estimated Property Tax*

- 2021-22 Property Tax:  
\$56,958,890
- Increase of 2.04%, or \$1,137,806
- Estimated True Value Tax Rate:  
\$25.37

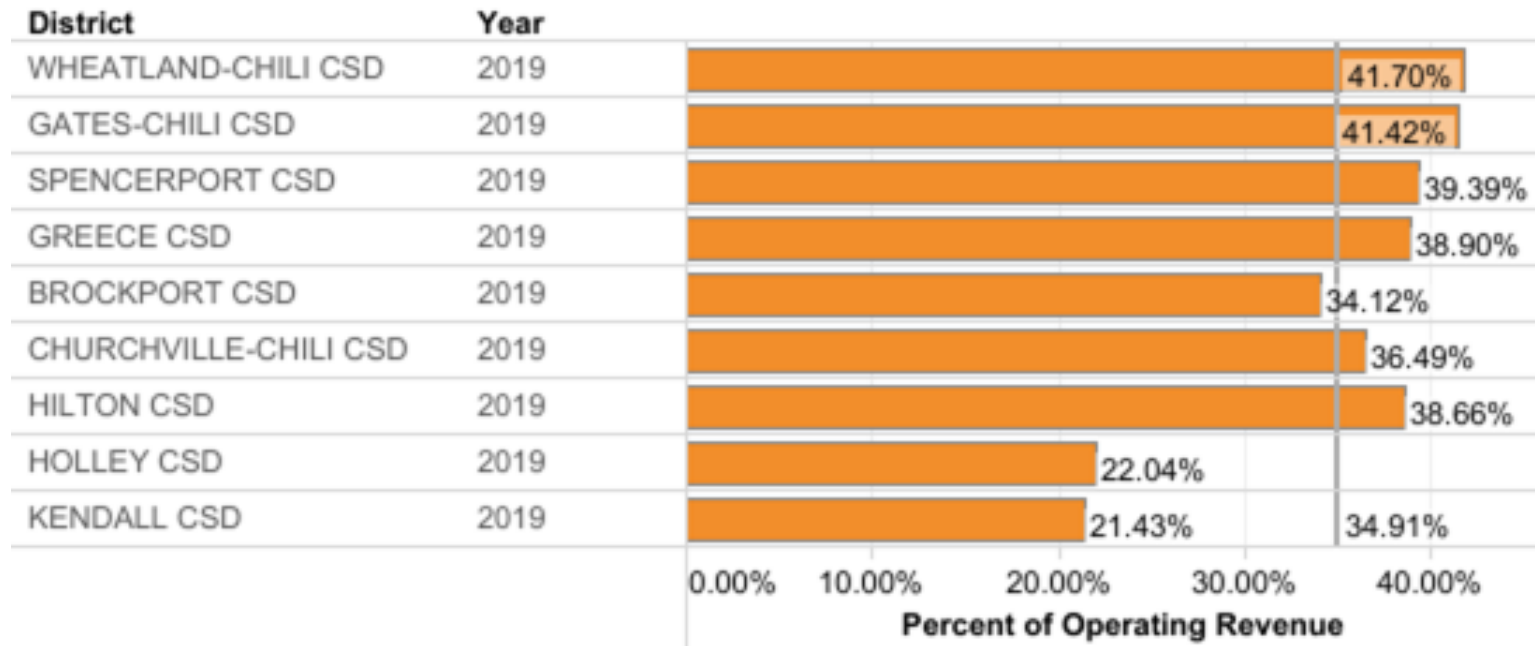


# 2019 Tax Levy - Per Student



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# Tax Levy as a % of Revenue



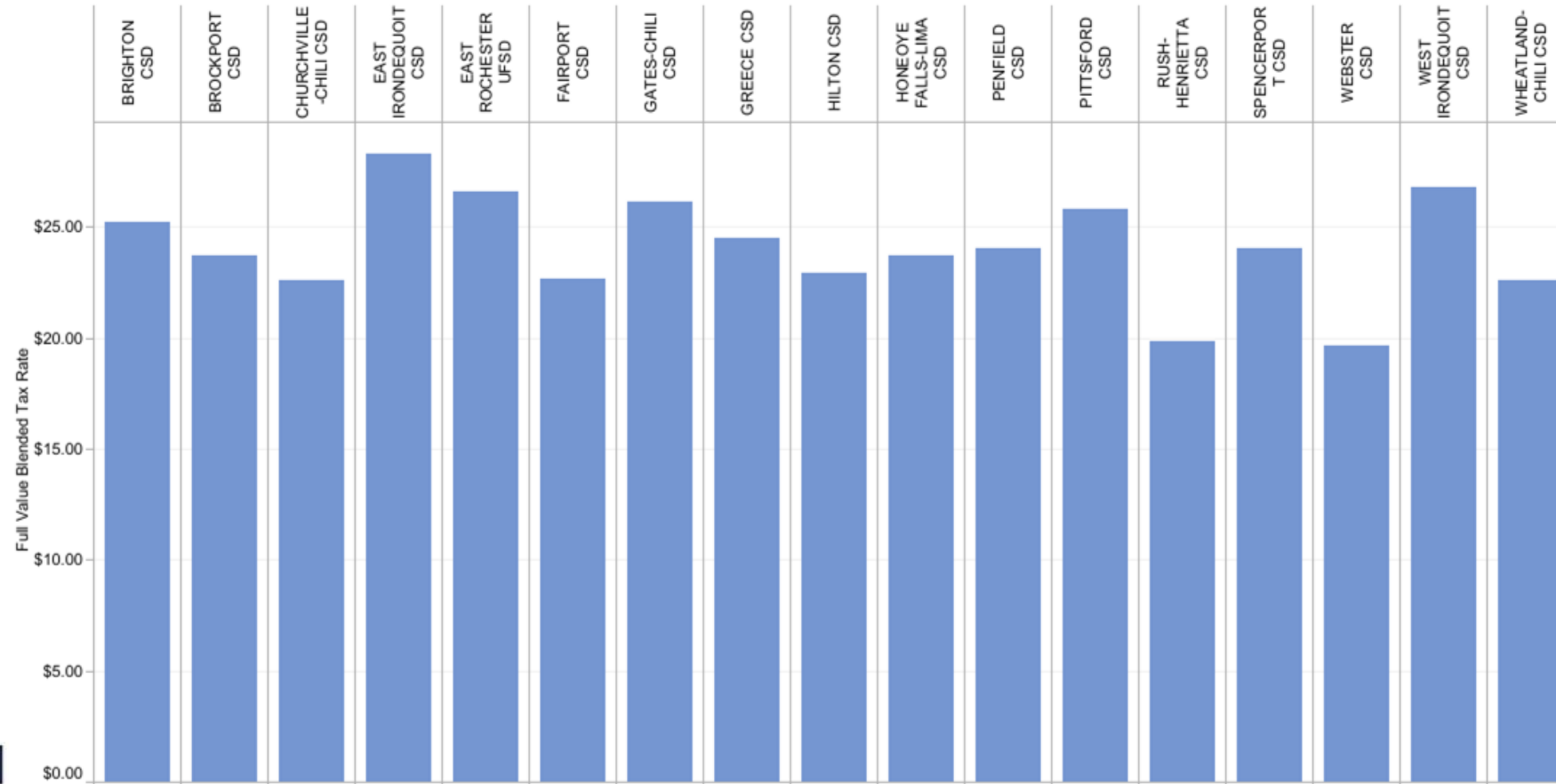
**Key Takeaway:**  
Gates Chili has a greater reliance on local tax revenue compared to our westside peers. This is a result of less favorable state aid ratios.

Think CWR!



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# 2019 Tax Rate Comparison - Monroe County



**Notes:**  
2020 True Value Tax  
Rate was down to  
\$24.87

Due to Town of Gates  
Reassessment:  
Town of Chili: \$25.58  
Town of Gates: \$24.56



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BUDGETING FOR  
*Payments in Lieu of Taxes*  
*(PILOTS)*



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# PILOTS

**2020 PILOTS: \$2,600,000**

**2021 PILOTS: \$2,550,000**

## Chili:

- Wegmans
- Ponatrelli Associates
- 44 Jetview Drive
- 200 Aviation Avenue
- Howitt-Paul Road LLC

## Gates:

- CLA WNY LLC
- Gallina Development Corp.
- 2013 VC LLC
- Boulder Point Development Inc.
- Rochester Tech Park



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BUDGETING FOR  
*Monroe County Sales Tax*

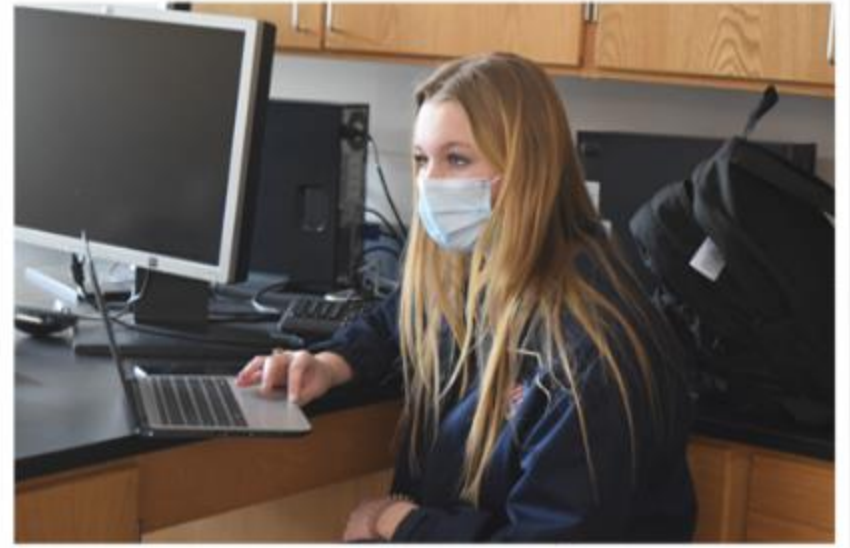


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# *Local MC Sales Tax*

- Accounts for **3.09%** of all revenue
- Comes through Monroe County
- 2021-22 (Est.): \$4,000,000
- Increase of \$500,000
- Anticipating an uptick in local sales during a (hopeful) pandemic recovery period



# BUDGETING FOR *Other Revenues*



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# Other Revenue Areas

Less than 4% of budget:

Interest Earnings	<i>No change</i>
Medicaid	<i>\$40K increase</i>
Tuition	<i>No Change</i>
Continuing Education	<i>No Change</i>
Day School Tuition	<i>~\$350K Reduction</i>
Health Services	<i>No Change</i>
BOCES Rental	<i>\$80K Reduction</i>
Minor Sales	<i>No Change</i>
Student Fees/Charges	<i>No Change</i>





# BUDGETING FOR *Fund Balance and Reserve Use*



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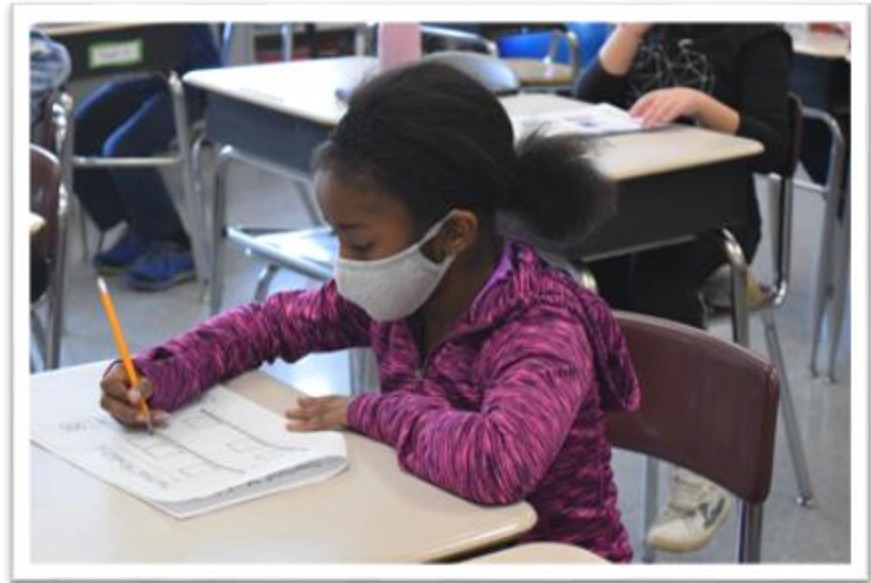
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# *Fund Balance*

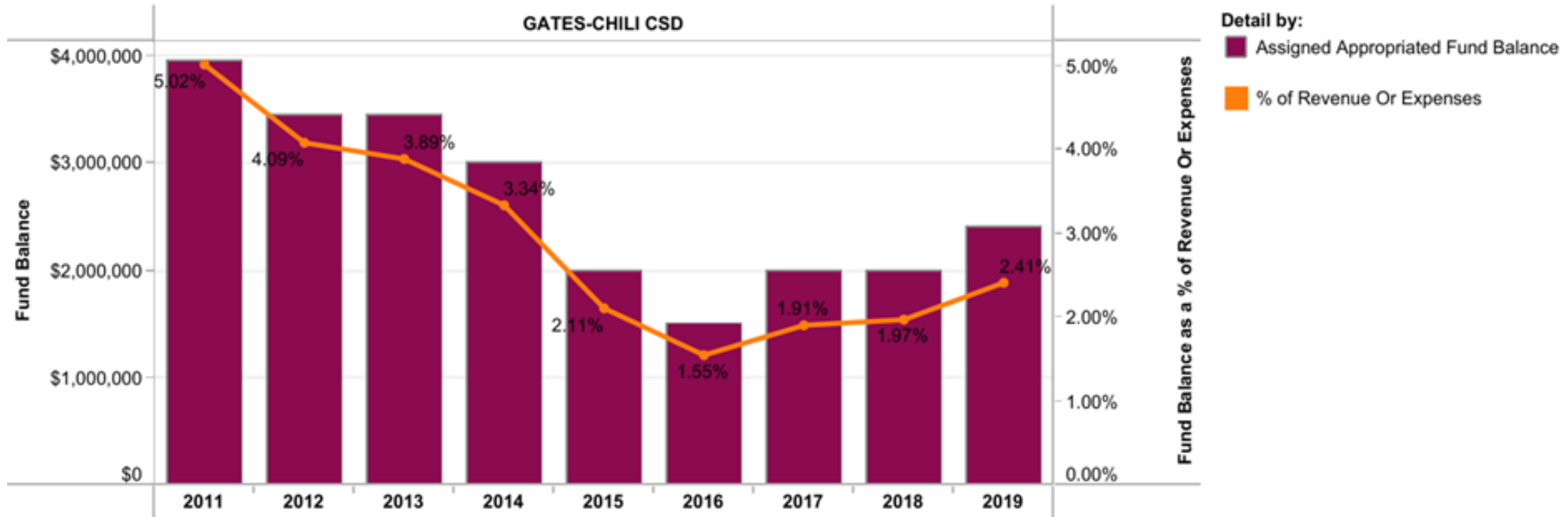
- Funds carried over from the prior year to balance current year budgets
- Prefer not to rely on it

2020: \$2,800,000

2021: TBD

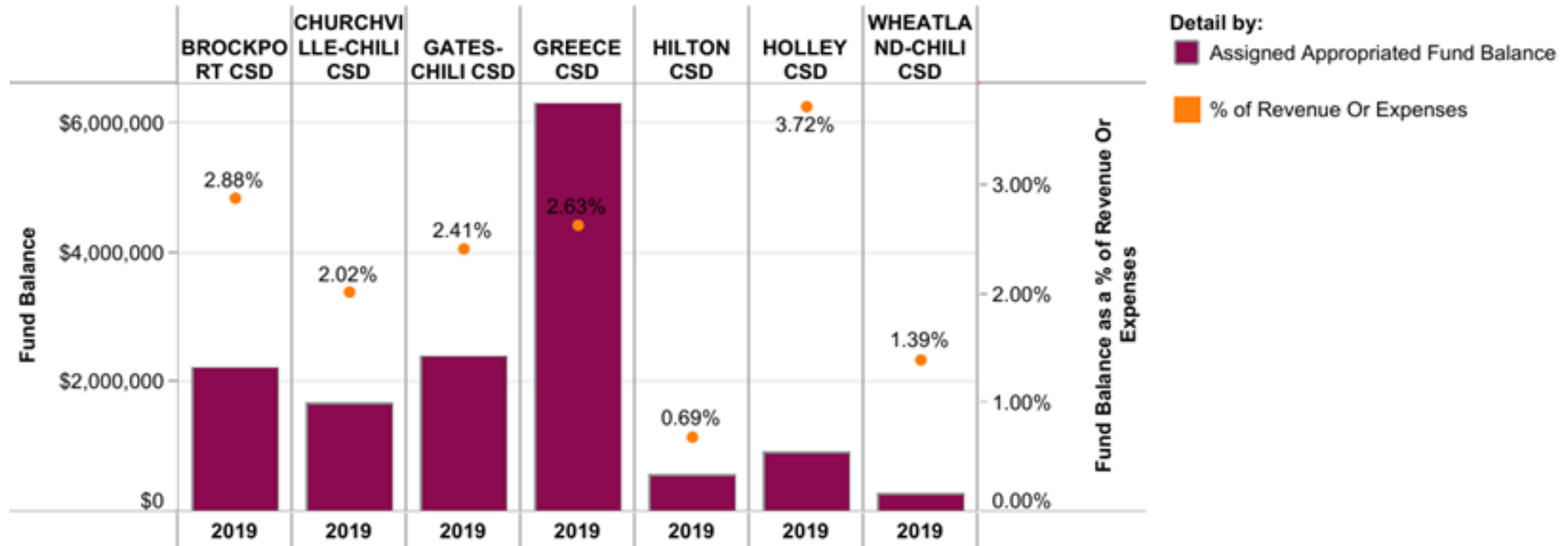


# Fund Balance as a % of Expenses

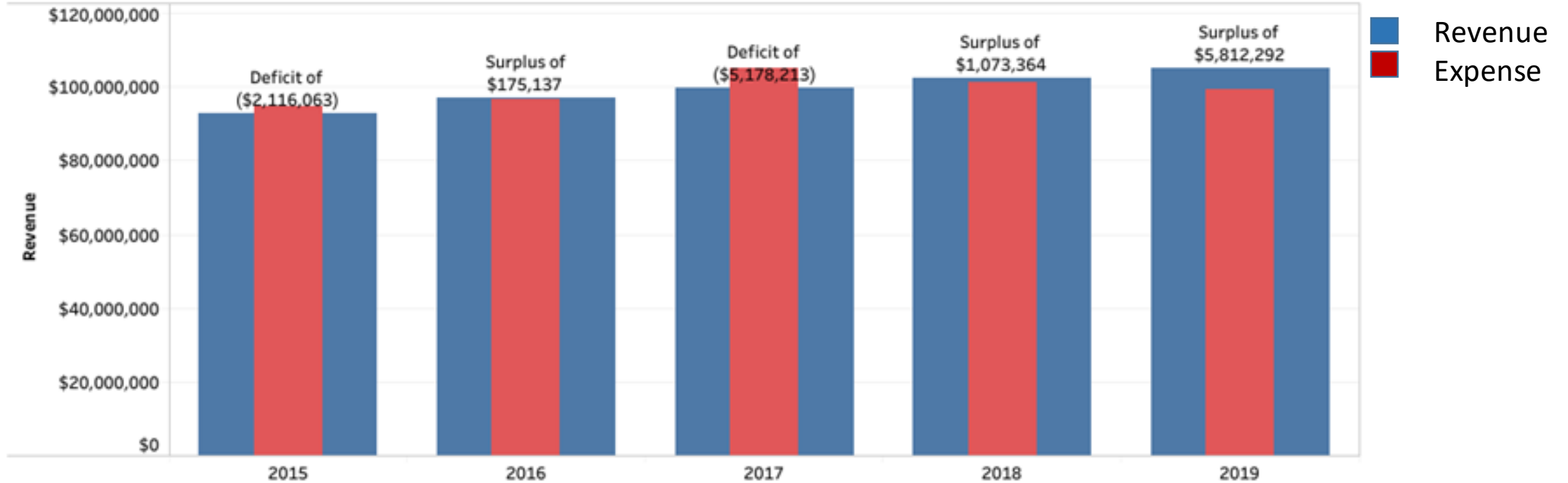


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# Fund Balance as a % of Expense

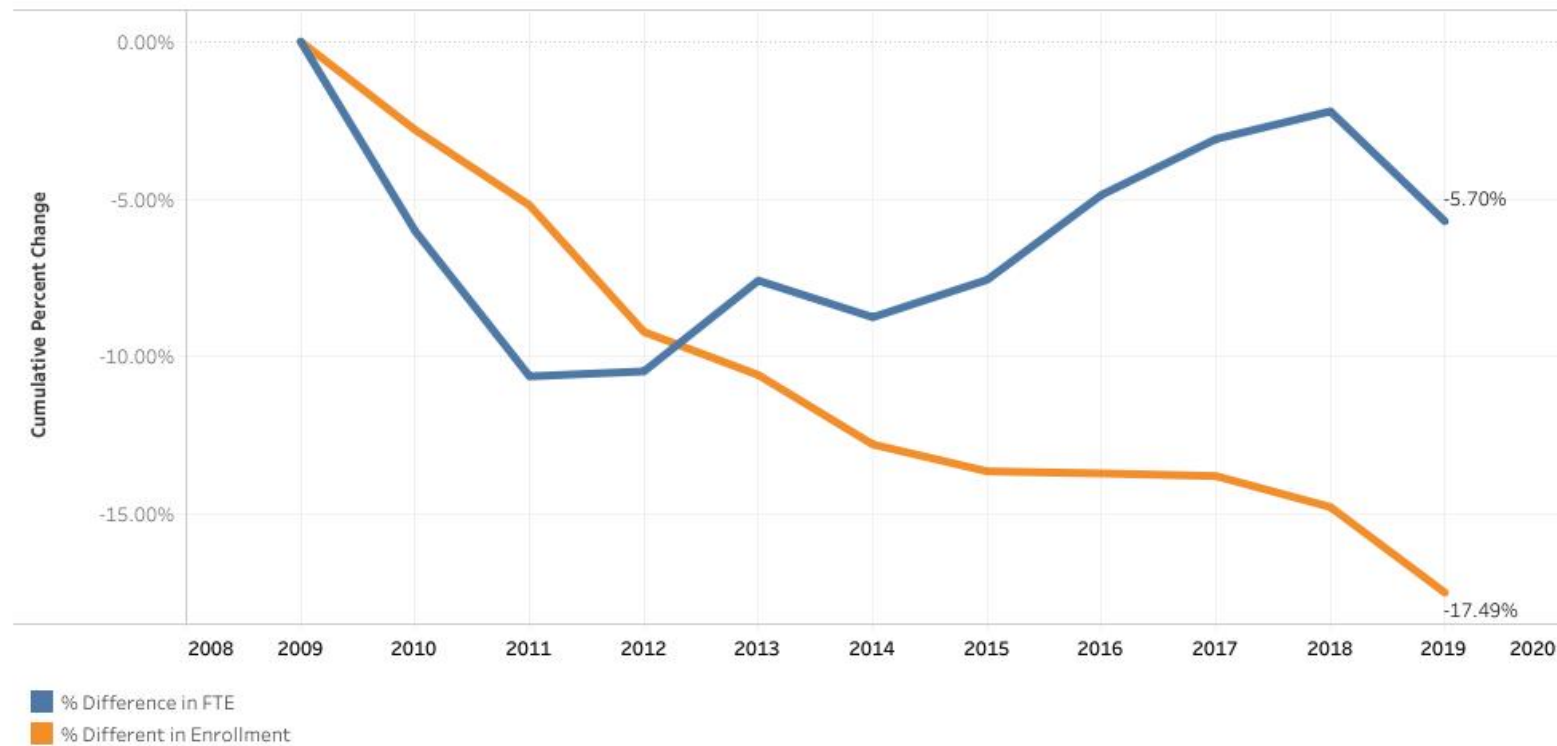


# Comparison: Revenues to Expenditures



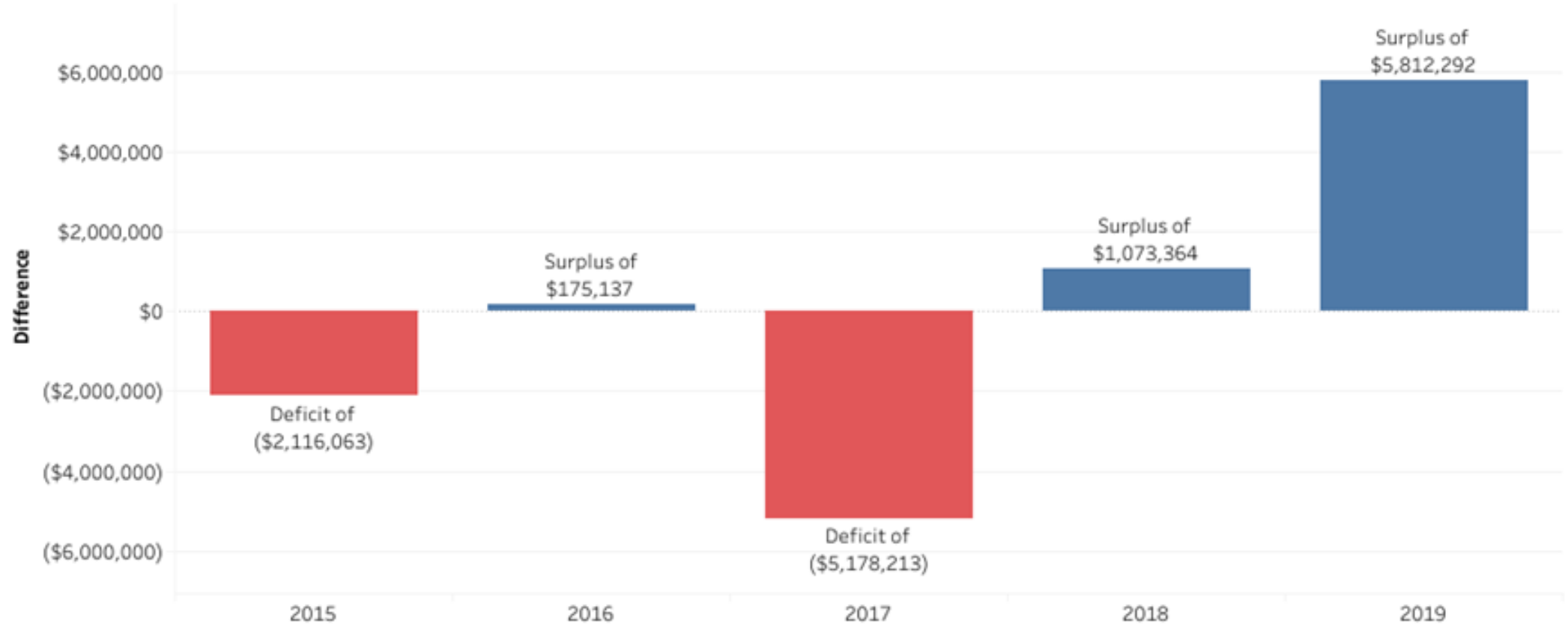


# *Remember...*



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# Overall... Nearly Net Zero



# 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: \$2,691,869**



GATES CHILI CENTRAL SCHOOL DISTRICT

# *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 NYSEERS pension system

**Balance: \$9,606,626**



GATES CHILI CENTRAL SCHOOL DISTRICT



# *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: \$598,282**



**GATES CHILI CENTRAL SCHOOL DISTRICT**

# *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: \$878,645**



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: \$1,079,967**



GATES CHILI CENTRAL SCHOOL DISTRICT

# Capital Reserve: 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: \$9,000,000**

*(max \$10,000,000)*



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: \$500,000**

*(max \$1,000,000)*



GATES CHILI CENTRAL SCHOOL DISTRICT



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

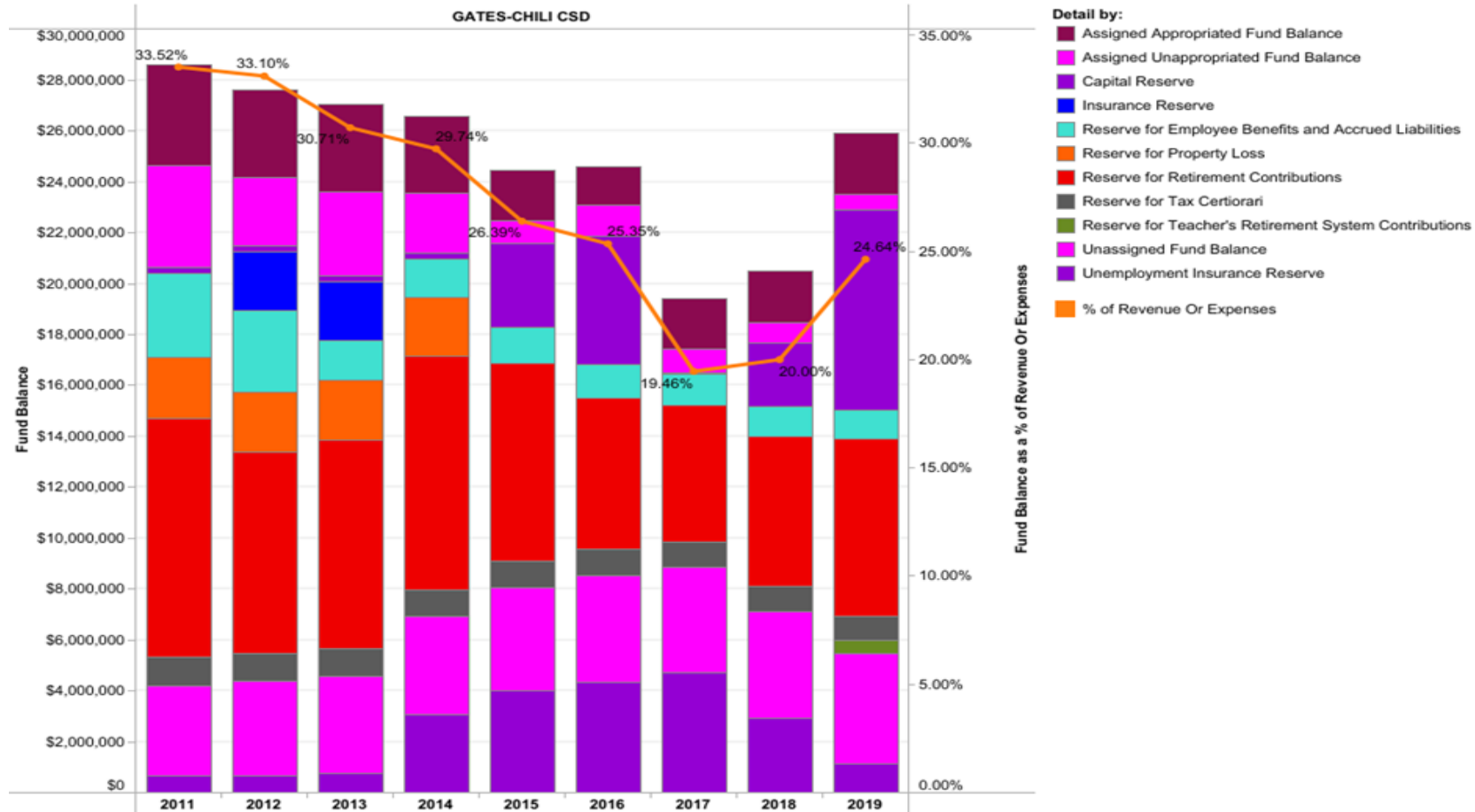
- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained (e.g., budgetary appropriations, unappropriated fund balance, and New York State aid)
- Utilized to pay for any object or purpose for which a school district may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



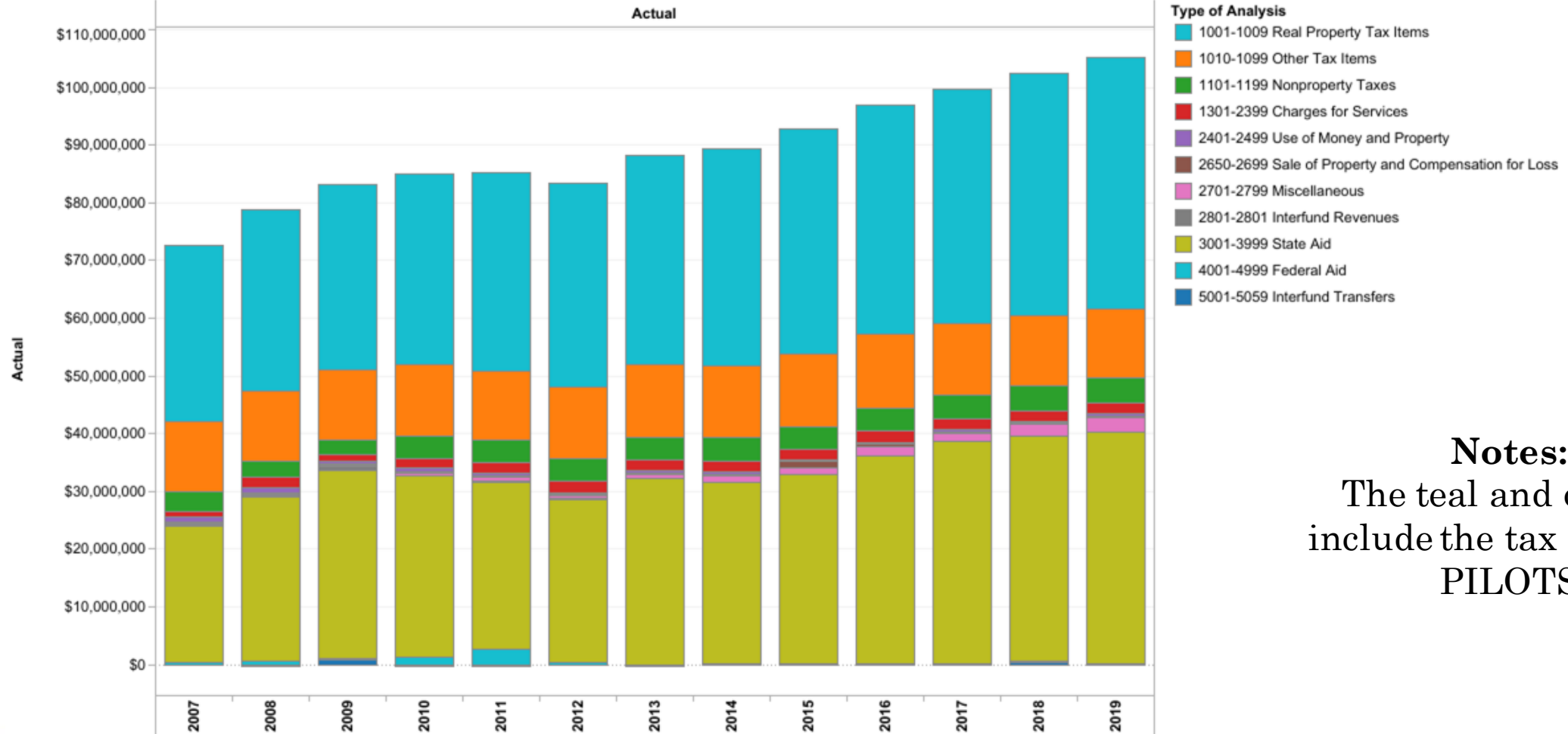
# *Revenues: Summary Information*



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# Overall Revenue Breakout

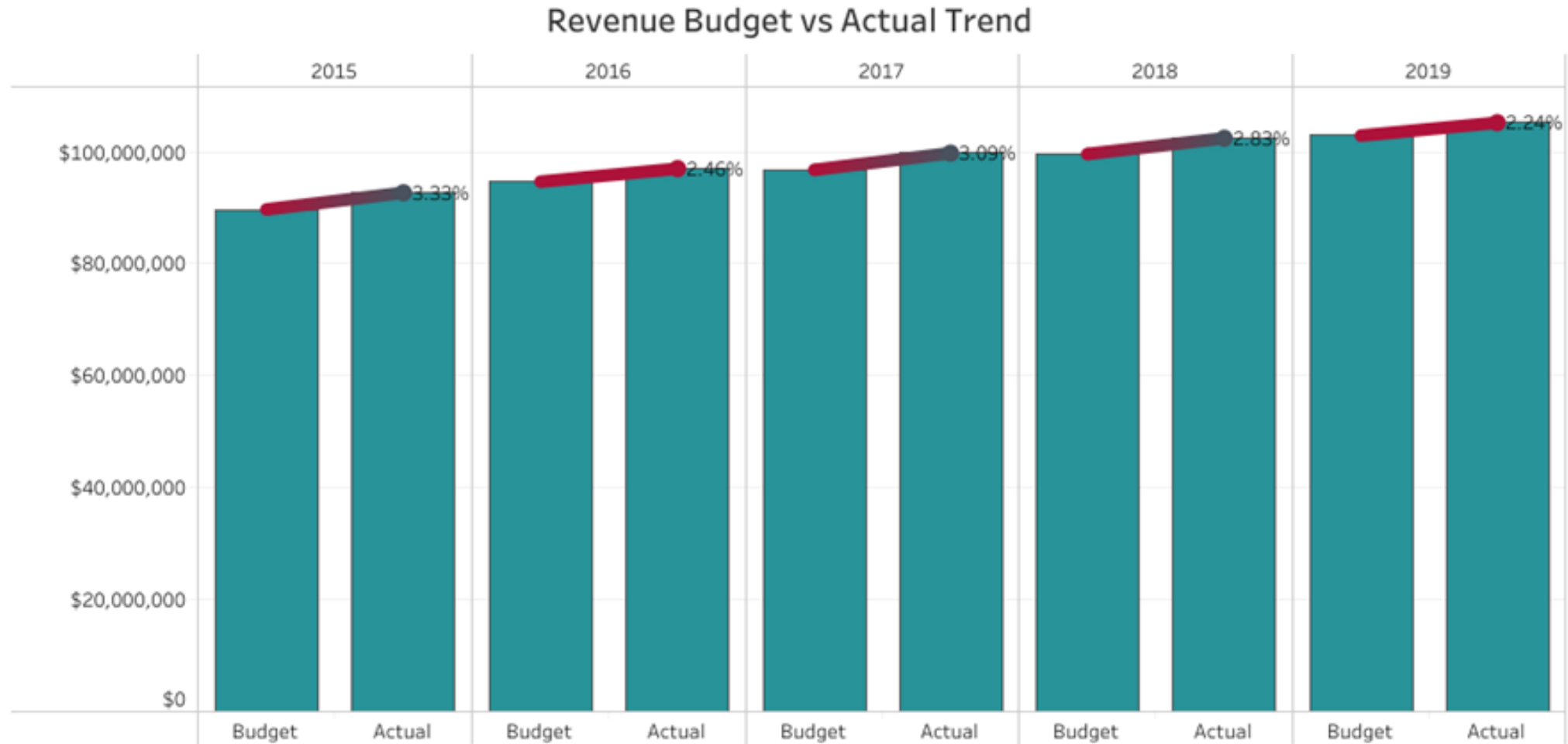


**Notes:**  
The teal and orange  
include the tax levy and  
PILOTS



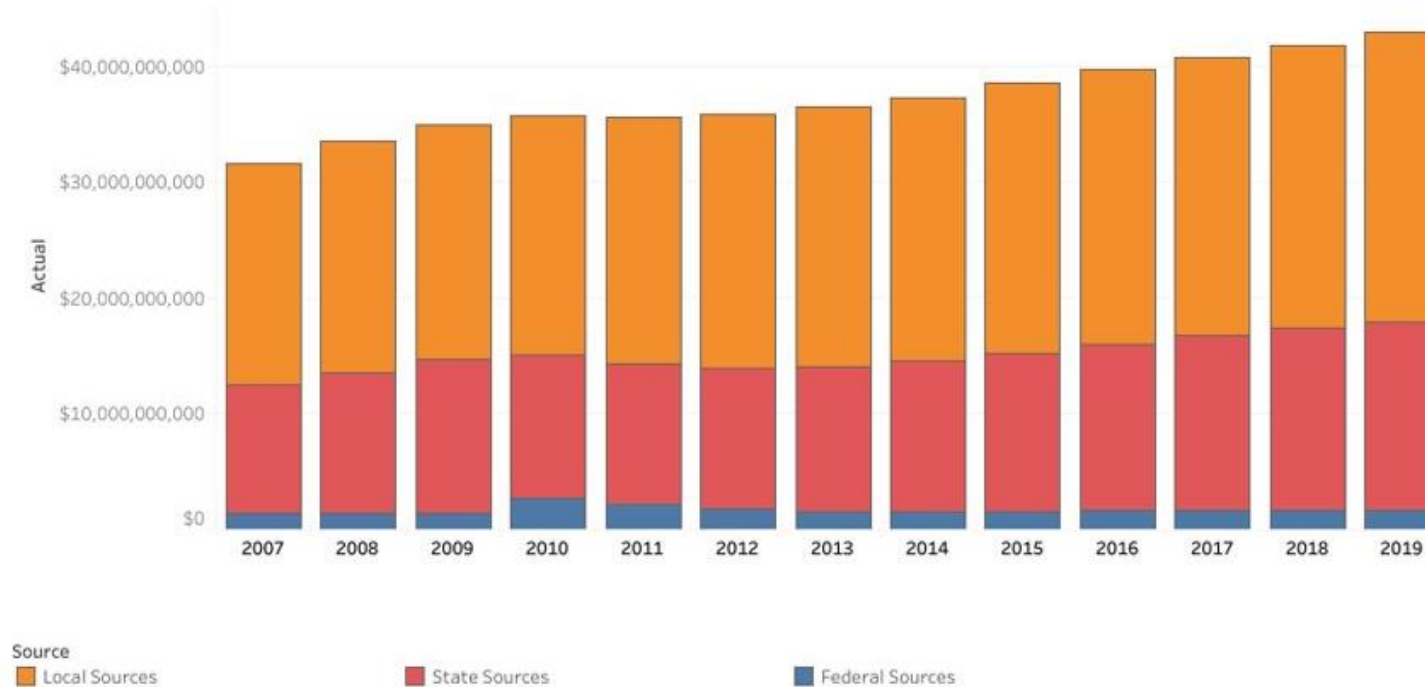
GATES CHILI CENTRAL SCHOOL DISTRICT

# Prudent Revenue Predictions

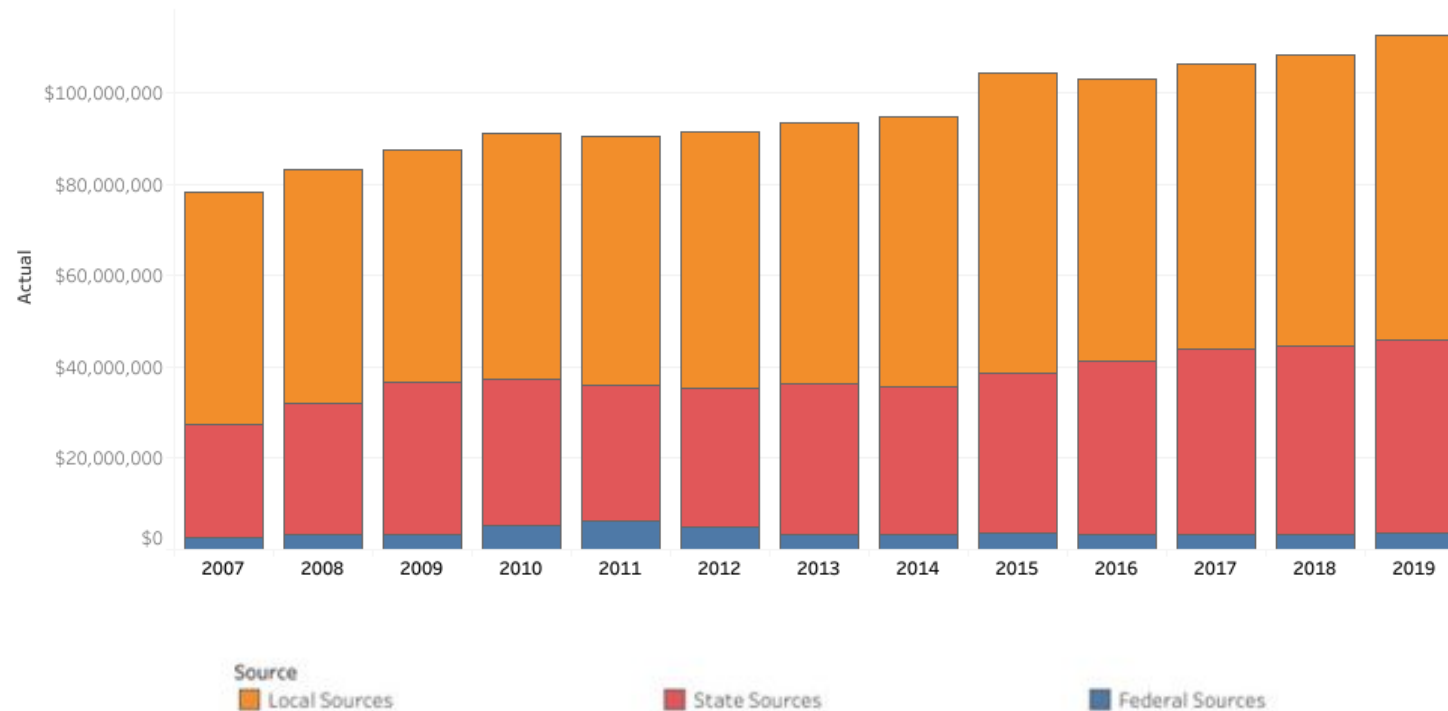




# *Statewide Breakdown of Revenues Sources*



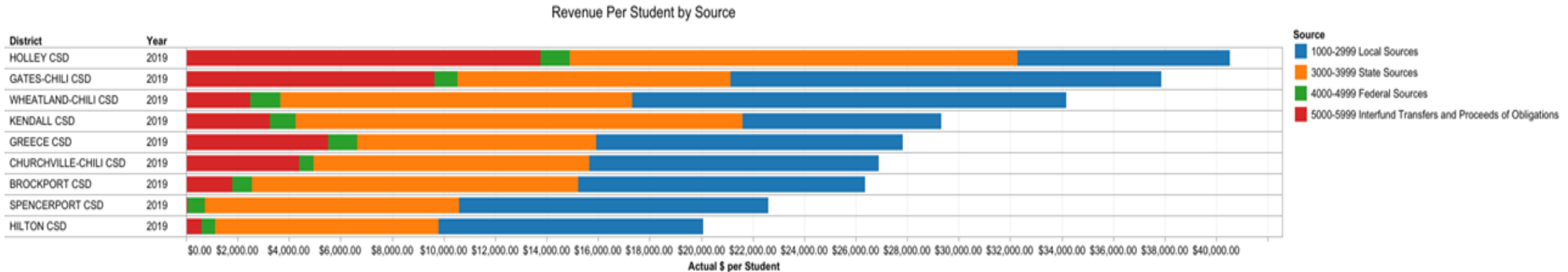
# *Gates Chili CSD Breakdown of Revenue Sources*



**Key Take away:**  
Consistent with  
statewide  
breakdown



# Local Region Comparison



## Key Take aways:

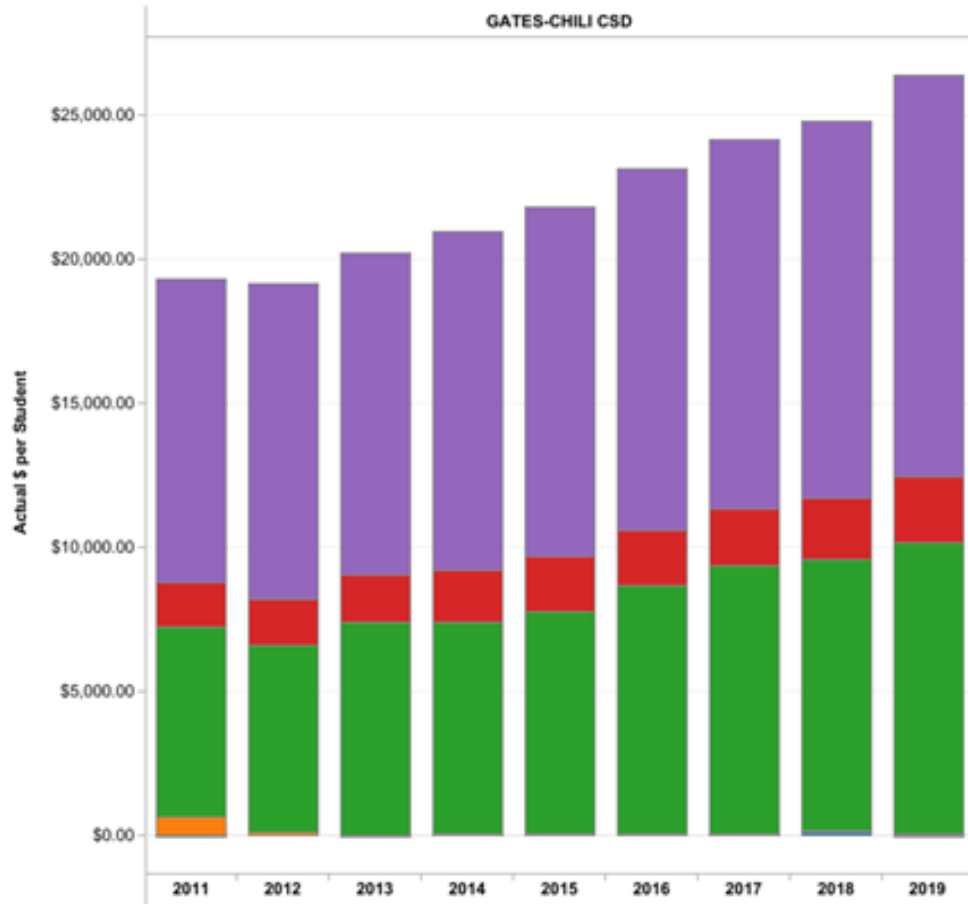
1. GC is more reliant on local sources of revenue than other regional districts (think CWR)
2. GC has a larger proportion of legally mandated cost drivers that other regional districts don't



# Per Student Revenue by Source

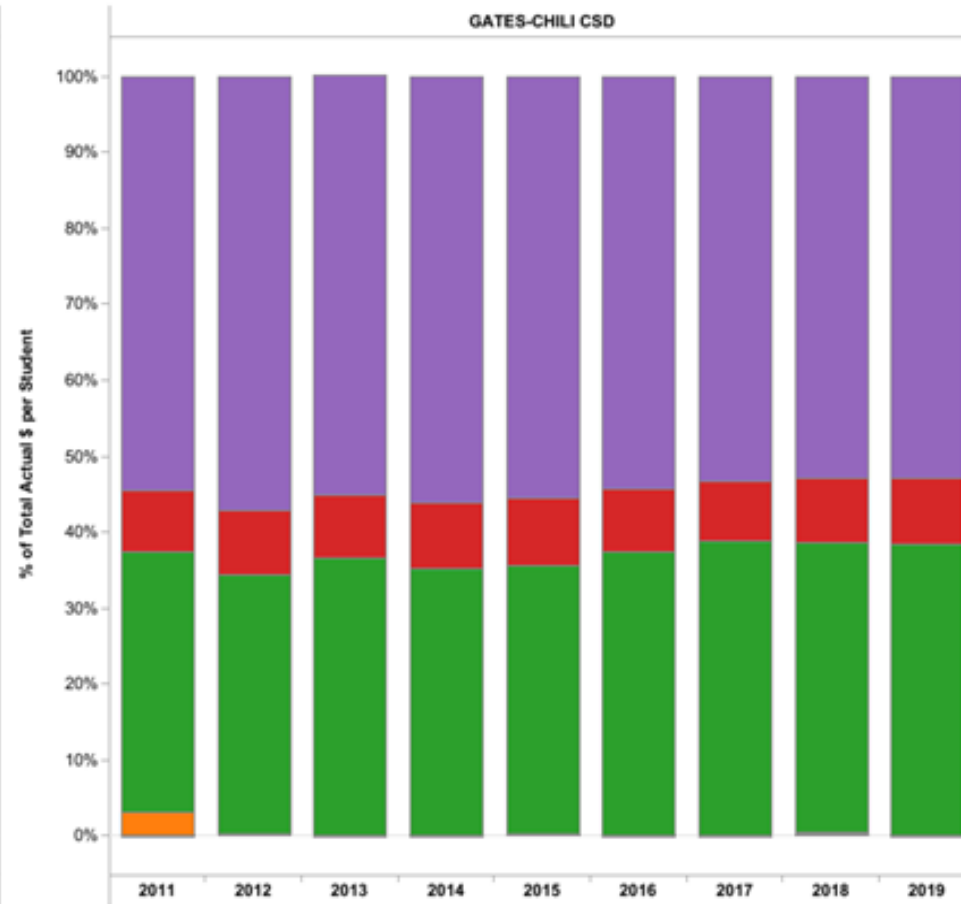
Actual - \$ Per Student

GATES-CHILI CSD



% of Selected Actual - \$ Per Student

GATES-CHILI CSD



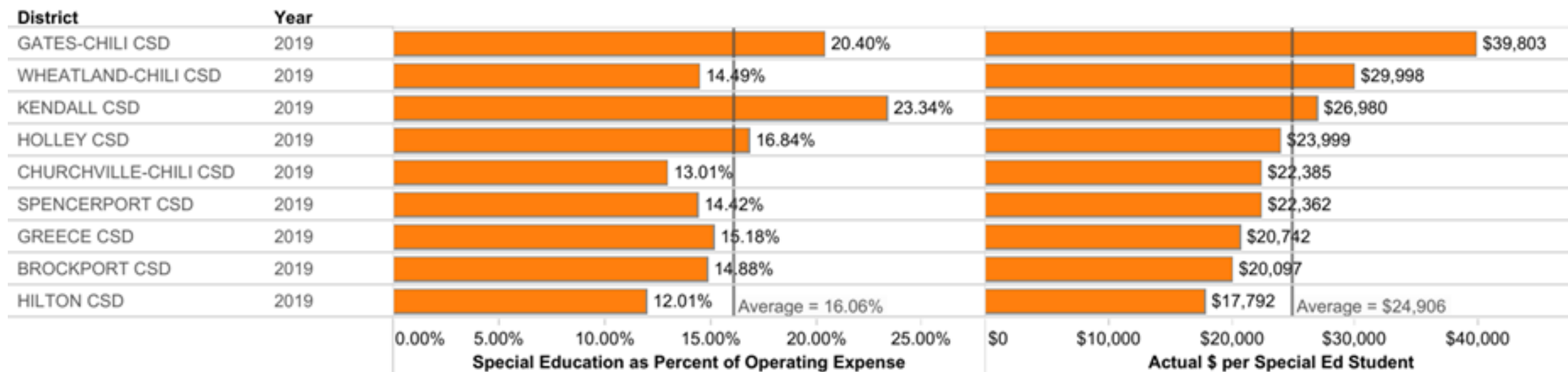
Source

- 10xx - Property and Other Tax Items
- 11xx - 29xx Other Local Revenue
- 3xxx - State Sources
- 4xxx - Federal Sources
- 5xxx - Interfund Transfers and Proceeds of Obligations



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# Students with Disabilities Spending



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# *Local Economic Impact*



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# 2018-19 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	\$43.6M	\$26.8M	\$70.4M
Income Tax	\$2.2M	\$1.3M	\$3.5M
Sales Tax	\$1.1M	\$0.6M	\$1.7M



# *Budget Proposition and BOE Elections*



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# *Budget Propositions*

1. Expenditure Budget
2. Bus Purchase
3. Capital Reserve Creation
4. Potential: Use of Capital Reserve – Technology
5. Potential: Use of Capital Reserve – Vehicles



# *Board of Education Elections*

**Three (3) Seats Available**  
**Three (3) Year Terms**

Expiring Seats Include:

- Andy Bailey
- Andrea Hinchey Unson
- Kerri Keyes

Petitions due to the Board Clerk by Monday, April 19



**GATES CHILI CENTRAL SCHOOL DISTRICT**



# *Budget Calendar and Timeline*

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





*Questions?*

GATES CHILI CENTRAL SCHOOL DISTRICT

# *Budget Ambassador Survey*

Please complete a short survey about your experience as a Budget Ambassador by March 22 at 5 p.m.



*[gateschili.org/BudgetAmbassadorSurvey](https://gateschili.org/BudgetAmbassadorSurvey)*



GATES CHILI CENTRAL SCHOOL DISTRICT

*Thank You!*



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