

# CHURCHVILLE-CHILI CENTRAL SCHOOL DISTRICT PROPOSED 2023-24 BUDGET



*Presented by*  
*Dr. Lori Orologio, Superintendent of Schools*  
*Mr. Matt DeAmaral, CPA*  
*Assistant Superintendent for Business Services*

# DISTRICT GOAL

Promote cost effectiveness, develop and manage a budget that provides a quality education in a fiscally responsible manner



# GOALS OF THIS YEAR'S BUDGETING PROCESS:

- Maintain quality programs across the district
- Support educational programs and services vital to successful implementation of district goals
- Meet the needs of all students and staff - socially, emotionally and culturally while providing access and inclusivity for all to achieve equity
- Meet safety and security needs across the district including all applicable mandated health, safety and legal requirements
- Keep the tax levy within the property tax cap calculation
- Identify alternate funding sources and cost saving measures
- Utilize the final year of Federal (*pandemic*) funding



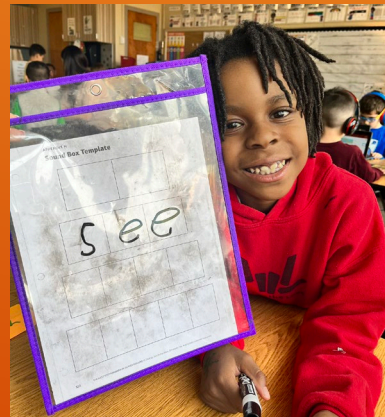
# PROPOSED BUDGET REFLECTS:

- State aid
- Retirement salary savings
- Unfunded mandates
- Special Education costs
- Continuation of lottery-based UPK program
- Additional staffing:
  - HS counselor
  - HS physical education teacher
  - Elementary reading intervention teacher
  - Part time district-wide school psychologist
  - Middle school aide
- Maintain federal funded positions: Intervention, ESOL, enrichment, elementary and social worker



# SUMMARY OF PROPOSED 2023-24 BUDGET

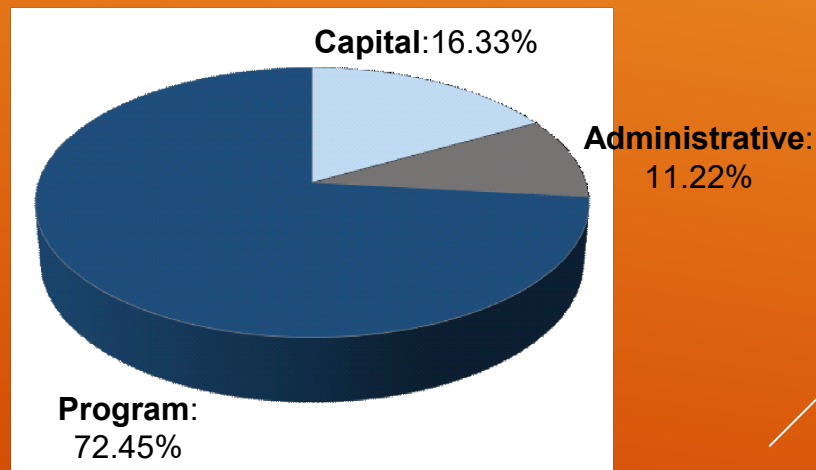
	Actual 2022-23 Budget	Proposed 2023-24 Budget	Change in Dollars	Percentage Change
Expenditures	\$94,760,783	\$99,258,220	\$4,497,437	4.75%
Revenues	\$51,671,014	\$56,435,415	\$4,764,401	9.22%
Appropriated Fund Balance	\$3,038,563	\$1,662,181	(\$1,376,382)	(45.30%)
Tax Levy	\$40,051,206	\$41,160,624	\$1,109,418	2.77%





# COMPARISON OF 2022-23 BUDGET AND PROPOSED 2023-24 BUDGET

	<b>Adopted 2022-23</b>	<b>Percent of Total Budget</b>	<b>Proposed 2023-24</b>	<b>Percent of Total Budget</b>	<b>Change in Dollars</b>
<b>Program</b>	\$68,478,313	72.27%	\$71,908,690	72.45%	\$3,430,377
<b>Capital</b>	\$15,525,032	16.38%	\$16,209,617	16.33%	\$684,585
<b>Administrative</b>	\$10,757,438	11.35%	\$11,139,913	11.22%	\$382,475
<b>Total Budget</b>	\$94,760,783	100%	\$99,258,220	100%	\$4,497,437



# ESTIMATED REVENUES



State Aid	\$50,819,345	51.2%
Proposed Tax Levy	\$41,160,624	41.5%
County Sales Tax	\$4,000,000	4.0%
Fund Balance	\$1,662,181	1.7%
Other (Refunds, Rentals, Interest)	\$1,616,070	1.6%
<b>Total Revenues</b>	<b>\$99,258,220</b>	<b>100.00%</b>



# WHAT THE TAX RATE MEANS TO THE HOMEOWNER



Town	Equalization Rate* 2022-23	Actual Tax Rate 2022-23	Equalization Rate* 2023-24	<i>Estimated Tax Rate 2023-24</i>	<i>Estimated Change in Tax Rate</i>	<i>Estimated property tax 2023-24 (per \$200,000 value)</i>
Riga	100%	18.44	91%	17.89	(0.55)	\$3,256
Ogden	82%	22.49	69%	23.60	1.11	\$3,256
Chili	91%	20.27	80%	20.35	0.08	\$3,256
Sweden	100%	18.44	93%	17.51	(0.93)	\$3,256
True Value	100%	18.44	100%	16.28	(2.16)	\$3,256





# WHAT IS THE CONTINGENT BUDGET AND PROCESS?

If the voters do not approve a proposed budget, the Board of Education may:

- Present an additional vote on the same or different budget\*
- Implement the contingent budget
  - \*If the second budget is not approved the district must adopt a contingent budget

***Contingent Budget Cap*** is no longer based on a permissible expenditure growth, but a cap on the taxes levied. The Tax Levy cannot be greater than the previous year.

## **The Contingent Budget**

- Contingent Budget must be calculated based on a zero percent tax levy increase and as required by law, certain items must be removed from the budget:
  - Certain equipment purchases
  - Student supplies
  - Facility repairs not necessary to maintain the health and safety of the students
  - Some raises for non-union employees

**Note:** Going to a contingency budget after a regular budget defeat, could result in a budget reduction of as much as \$1,264,451



# PROPOSITION #1

*The proposed budget for the 2023-24 school year is \$99,258,220*



# PROPOSITION #2



Authorizes the district to purchase eight 66-passenger buses at an estimated maximum cost of \$1,350,000





# PROPOSITION #3



Authorizes the district to purchase the property located at 5788 Buffalo Rd. for a price not to exceed \$285,000



# 2023-24 BOARD OF EDUCATION CANDIDATES

## FOUR CANDIDATES (IN ORDER SHOWN ON BALLOT)



1. Amy Wilson



2. Kevin Johnson



3. Michelle Aloï



4. Leah Martorana

*There are three open seats, each for a 3-year term.*





# Voter Qualifications

In order to vote you must be:

- A United States citizen
- At least 18 years of age
- A resident of the Churchville -Chili Central School District for at least 30 days prior to the vote

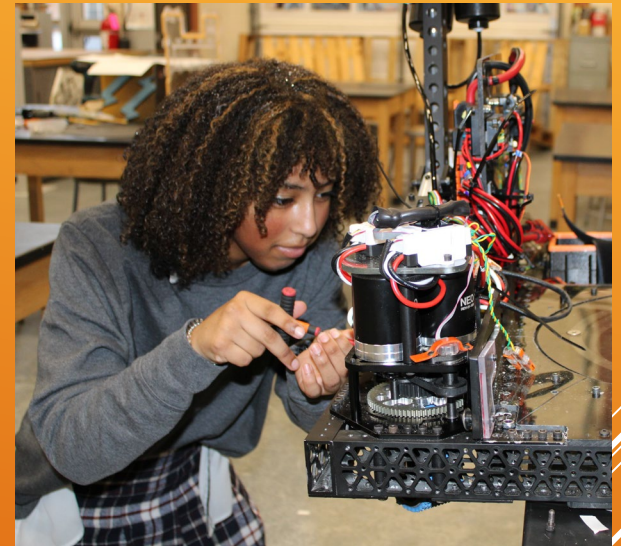
**Budget  
Vote**  
**May 16, 2023**  
Middle School  
North Cafeteria, Door 31  
noon-9 p.m.





# Thank you!

## Questions?



# PROPERTY TAX CAP CALCULATION 2023-24

Prior Year Levy	\$40,051,206	Actual 2022-23 Levy
Times: Tax Base Growth Factor	1.0107	Calculated by NYS Tax
Add: Prior Year PILOTs	\$ 373,545	2022-23 PILOT Estimate
Less: Prior Year Capital Tax Levy	\$0	2022-23 Actual (if applicable)
Equals: Adjusted Prior Year Levy	\$40,853,299	
Times: Allowable Levy Growth	2.00%	Lesser of CPI (8%) or 2%
Less: PILOT's in Coming Year	\$495,730	2023-24 PILOT Estimate
Add: Available Carryover	<u>\$609,917</u>	Prior year Levy Limit less Actual Levy
Equals: Tax Levy Limit	<b>\$ 41,784,552</b>	
Add: Exclusions (if applicable)		
Tort	N/A	Court Orders/Judgements
Capital Tax Levy for Coming Year	N/A	Local Capital Expenses
Teachers' Retirement System	N/A	Rate Increase Over 2%
Employees' Retirement System	N/A	Rate Increase Over 2%
<b>Tax Levy Limit with Exclusions</b>	<b><u>\$ 41,784,552</u></b>	
Total Levy Increase within Cap	\$1,733,346	<b>4.33%</b>