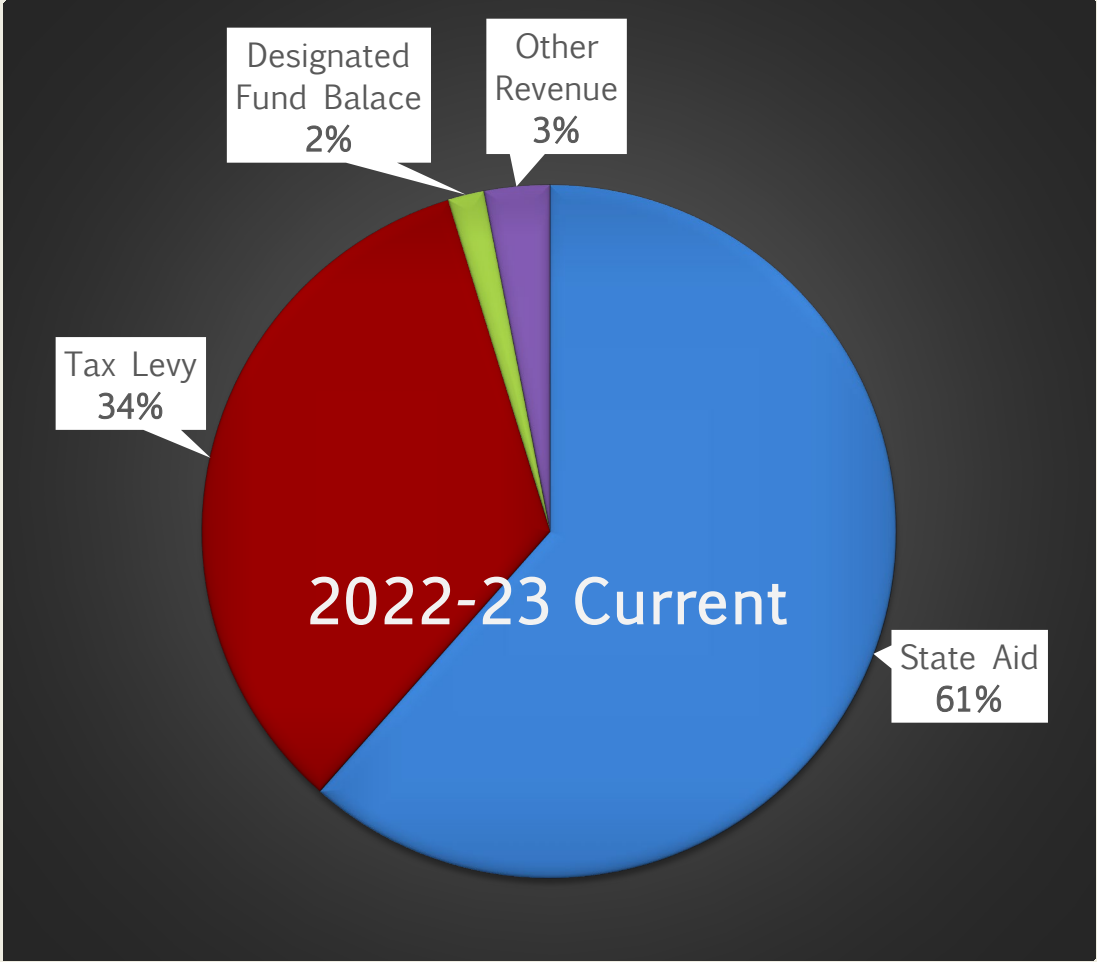


BUDGET WORKSHOP

MARCH 7, 2023

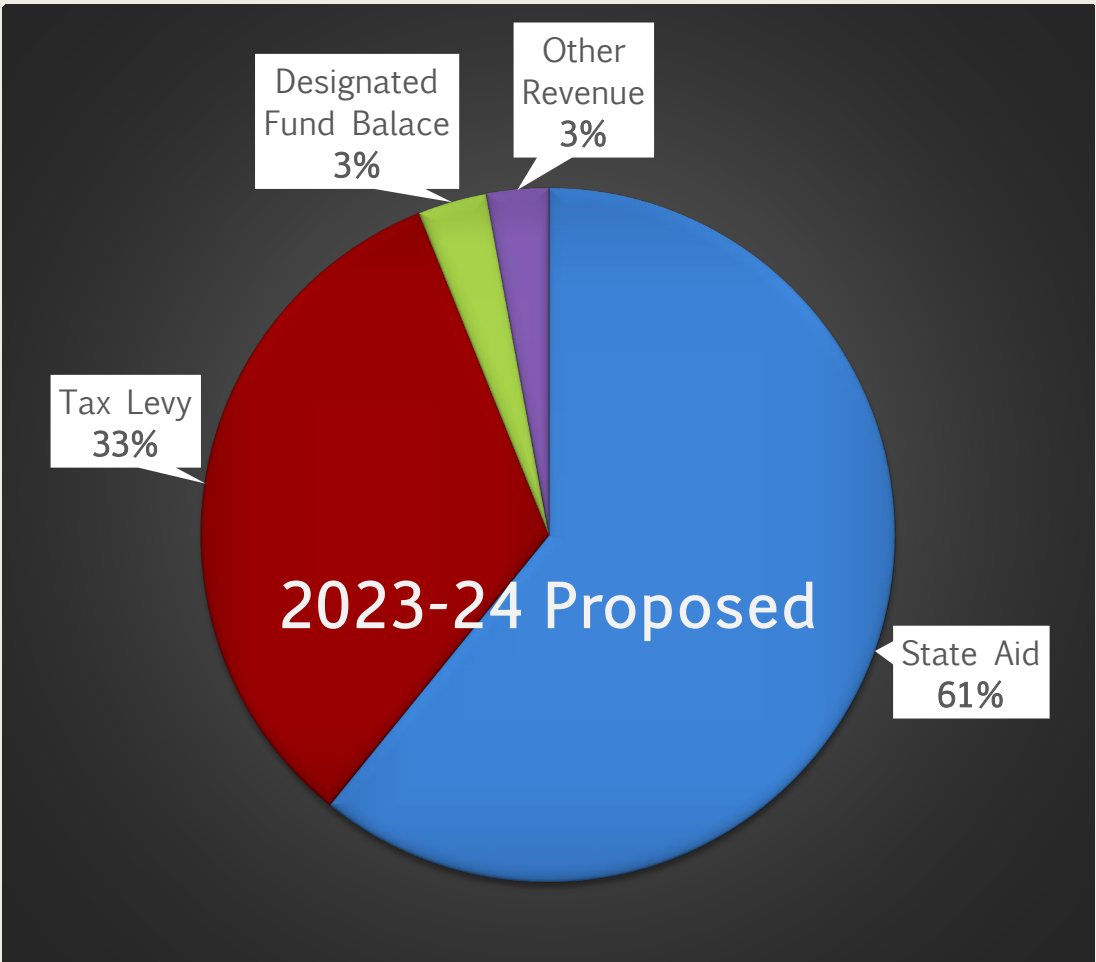
CENTRAL SQUARE CENTRAL SCHOOL DISTRICT





State Aid	\$ 54,463,129
Tax Levy	\$ 29,922,927
Designated Fund Balance	\$ 1,500,000
Other	\$ 2,660,000
TOTAL	\$ 88,546,056

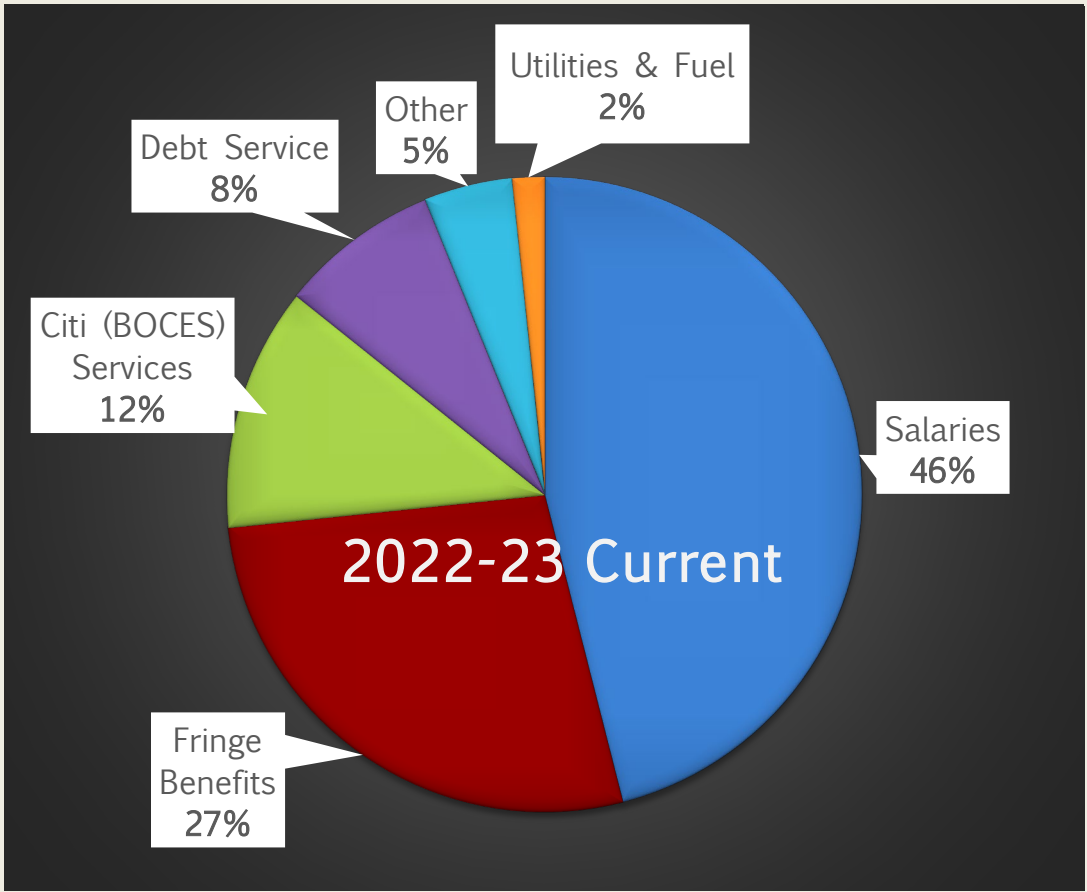
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State Aid	\$ 56,611,369	3.94%
Tax Levy	\$ 30,773,842	2.84%
Designated Fund Balance	\$ 3,000,000	100.00%
Other	\$ 2,660,000	0.00%
TOTAL	\$ 93,045,211	5.08%

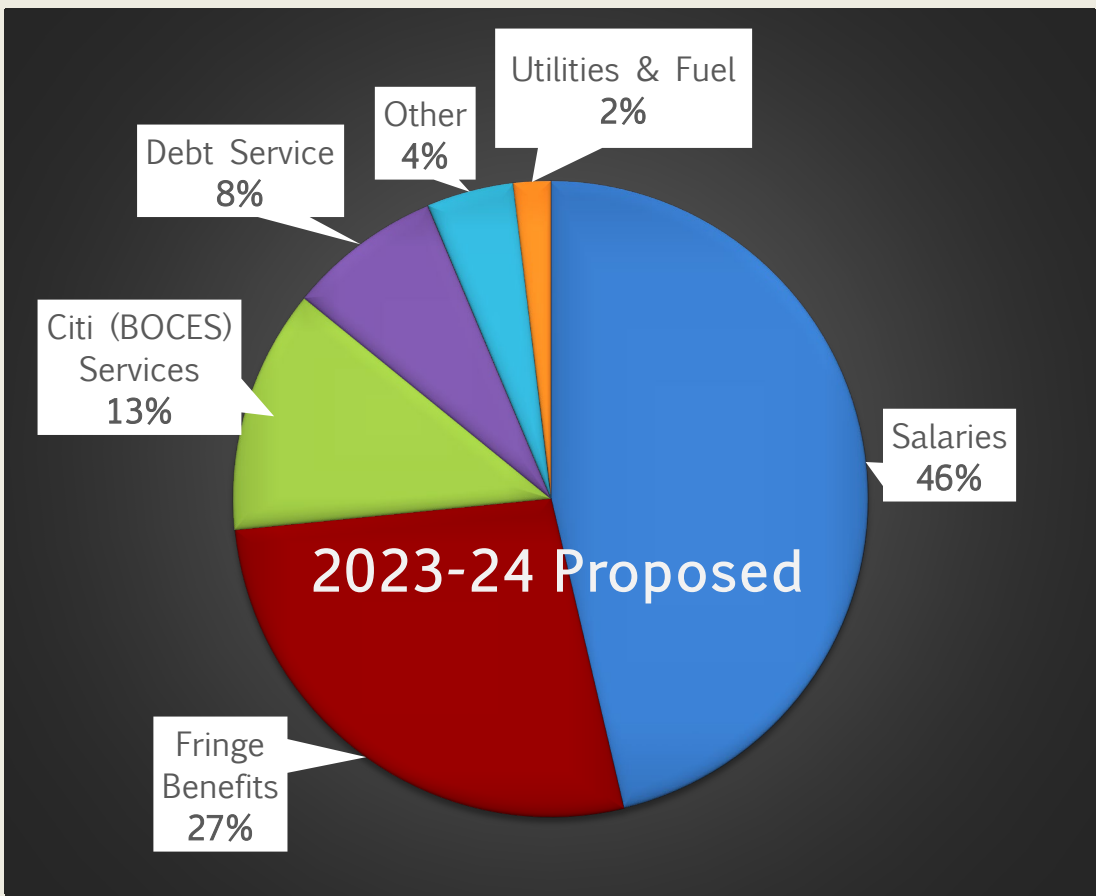
REVENUE DETAIL

GENERAL FUND	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	31,189,642	32,295,406	32,556,041	34,060,362	34,538,703	37,788,280	3,249,577	9.41%
Excess Cost	1,717,173	2,017,786	2,243,842	1,894,105	1,875,560	2,279,740	404,180	21.55%
Transportation	6,314,017	5,632,827	5,963,751	5,534,266	6,756,416	7,045,919	289,503	4.28%
Textbook/Library/Software	295,742	293,490	287,524	195,912	285,828	284,971	(857)	-0.30%
Computer Hardware	68,107	67,511	66,229	51,383	66,614	66,576	(38)	-0.06%
BOCES Aid	4,588,628	4,253,230	4,588,628	4,440,460	4,940,008	4,362,070	(577,938)	-11.70%
Building Aid	2,594,621	2,585,122	4,600,000	2,936,081	6,000,000	4,783,813	(1,216,187)	-20.27%
TOTAL STATE AID	46,767,930	47,145,372	50,306,015	49,112,569	54,463,129	56,611,369	2,148,240	3.94%
State Aid Adj								
Pandemic Adj.	(958,762)						0	0.00%
Fed \$ - CARES Act	958,762	957,762					0	0.00%
							0	0.00%
Local District Adj.		(3,370,609)	(3,370,609)	0	0	0	0	0.00%
Fed \$ - CRRSA		3,370,609	3,370,609	0	0	0	0	0.00%
TOTAL STATE AID	46,767,930	48,103,134	50,306,015	49,112,569	54,463,129	56,611,369	2,148,240	3.94%
Interest Earnings	150,000	21,334	150,000	23,989	75,000	75,000	0	0.00%
Donations, Refunds, Charges, Misc.	2,900,000	2,350,127	2,500,000	1,832,976	2,500,000	2,500,000	0	0.00%
Rental Income	85,000	85,400	85,000	88,256	85,000	85,000	0	0.00%
TOTAL OTHER REVENUE	3,135,000	2,456,861	2,735,000	1,945,221	2,660,000	2,660,000	0	0.00%
DESIGNATED FUND BALANCE	1,500,000	0	3,000,000	0	1,500,000	3,000,000	1,500,000	100.00%
PROPERTY TAX LEVY	29,922,927	29,994,724	29,922,927	30,038,691	29,922,927	30,773,842	850,915	2.84%
TOTAL REVENUES	81,325,857	80,554,719	85,963,942	81,096,481	88,546,056	93,045,211	4,499,155	5.08%
TOTAL EXPENDITURES	81,325,857	76,600,343	85,963,942	85,618,996	88,546,056	93,045,211	4,499,155	5.08%



Salaries	\$40,755,161
Fringe Benefits	\$24,200,400
Citi (BOCES) Services	\$10,977,689
Debt Service	\$7,200,000
Other	\$3,995,806
Utilities & Fuel	\$1,417,000
TOTAL	\$88,546,056

EXPENDITURES



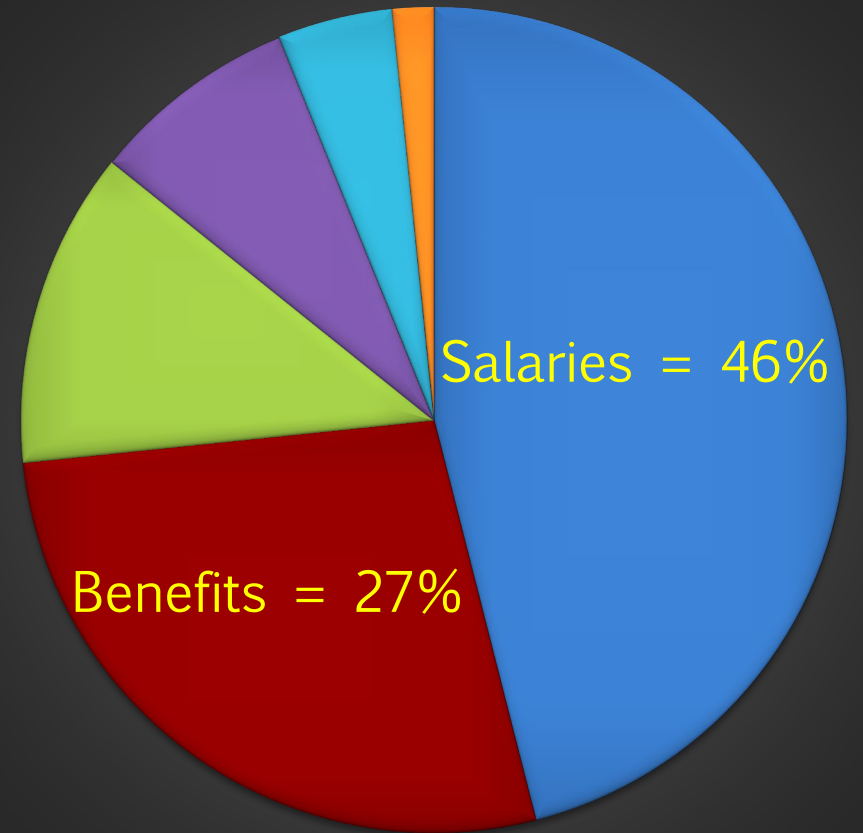
Salaries	\$43,079,389	5.70%
Fringe Benefits	\$25,233,300	4.27%
Citi (BOCES) Services	\$11,600,326	5.67%
Debt Service	\$7,250,000	0.69%
Other	\$4,147,196	3.79%
Utilities & Fuel	\$1,735,000	22.44%
TOTAL	\$93,045,211	5.08%

EXPENDITURE DETAIL

GENERAL FUND		2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	CHANGE	% CHANGE
1010	BOARD OF EDUCATION	43,397	22,937	39,077	29,208	39,077	39,077	0	0.00%
1060	DISTRICT MEETING	38,025	68,208	38,565	7,911	28,565	28,565	0	0.00%
1240	CENTRAL ADMINISTRATION	265,543	271,502	275,246	287,755	291,151	305,350	14,199	4.88%
1310	BUSINESS SERVICES	557,617	489,014	562,686	485,092	577,240	581,074	3,834	0.66%
1330	TAX COLLECTION	34,715	26,434	35,118	28,101	35,466	31,495	(3,971)	-11.20%
1420	LEGAL SERVICES	100,000	34,192	80,000	22,975	60,000	25,000	(35,000)	-58.33%
1430	PERSONNEL SERVICES	164,207	143,760	165,316	152,699	169,941	329,015	159,074	93.61%
1480	PUBLIC INFORMATION	100,725	82,006	100,725	56,850	100,725	100,725	0	0.00%
1620	BUILDING OPERATIONS	4,210,839	4,096,428	4,212,828	4,119,627	4,361,813	4,527,495	165,682	3.80%
1621	BUILDING MAINTENANCE	957,510	1,020,701	979,431	1,035,486	1,022,356	1,024,350	1,994	0.20%
1670	PRINTING	380,731	266,965	382,100	412,815	391,625	401,690	10,065	2.57%
1680	DATA PROCESSING	600,000	659,539	620,000	481,941	660,000	660,000	0	0.00%
1910	INSURANCE	255,150	257,038	262,800	272,764	300,000	330,000	30,000	10.00%
1981	CITI (BOCES) CENTRAL SERVICES	1,962,680	1,922,210	1,982,430	1,967,462	2,142,430	2,433,950	291,520	13.61%
2010	CURRICULUM SUPPORT	862,325	662,139	826,494	872,418	815,974	814,699	(1,275)	-0.16%
2070	STAFF DEVELOPMENT	324,850	211,076	334,150	261,383	334,961	334,961	0	0.00%
2110	INSTRUCTION - DISTRICT WIDE	1,055,000	914,772	1,055,000	764,287	1,055,000	1,030,000	(25,000)	-2.37%
2110	INSTRUCTION - ELEMENTARY	8,322,531	7,977,109	8,689,446	8,467,540	8,990,417	9,239,012	248,595	2.77%
2110	INSTRUCTION - MIDDLE SCHOOL	5,140,466	4,527,597	5,288,044	4,748,026	5,369,436	5,527,851	158,415	2.95%
2110	INSTRUCTION - HIGH SCHOOL	6,383,580	5,943,665	6,472,718	6,229,611	6,616,955	7,137,892	520,937	7.87%
2250	PUPILS WITH DISABILITIES	10,393,593	11,093,578	10,801,540	10,904,574	11,425,436	12,346,049	920,613	8.06%
2280	OCCUPATIONAL EDUCATION	2,575,113	2,522,261	2,605,471	2,535,826	2,642,236	2,845,000	202,764	7.67%
2630	LEARNING TECHNOLOGY	1,586,224	1,733,045	1,789,277	1,663,454	1,854,488	1,943,737	89,249	4.81%
2815	HEALTH SERVICES	446,544	434,477	460,344	414,462	472,264	523,800	51,536	10.91%
2820	PSYCHOLOGICAL SERVICES	617,900	619,286	637,600	541,466	659,800	686,100	26,300	3.99%
2850	CO-CURRICULAR	318,308	227,405	326,974	338,011	337,589	365,589	28,000	8.29%
2855	INTERSCHOLASTIC ATHLETICS	872,861	740,248	894,864	969,860	959,034	1,078,000	118,966	12.40%
5510	STUDENT TRANSPORTATION	4,647,023	3,516,845	4,736,280	4,924,630	4,901,087	5,325,370	424,283	8.66%
5530	TRANSPORTATION BUILDING	499,400	468,417	516,168	491,907	530,590	546,065	15,475	2.92%
9010-9060	FRINGE BENEFITS	22,339,000	20,433,232	23,343,250	21,487,093	24,200,400	25,233,300	1,032,900	4.27%
9901-9950	TRANSFERS -OTHER FUNDS	5,270,000	5,214,257	7,450,000	10,643,762	7,200,000	7,250,000	50,000	0.69%
TOTALS		81,325,857	76,600,343	85,963,942	85,618,996	88,546,056	93,045,211	4,499,155	5.08%

73% or \$68,312,689
of our Budget

Who and where are they?



A top-down view of a wooden desk covered with various colorful school supplies. In the upper left, a large pile of sharpened pencils in many colors (pink, yellow, green, blue, black, etc.) is fanned out. Next to them are several pens and pencils in blue, orange, and silver. A blue spiral-bound notebook with a green cover is in the upper right. A black calculator is in the lower right. Other items include a pair of blue-handled scissors, a green pencil sharpener, a blue pencil sharpener, a yellow paper clip, a red paper clip, a blue paper clip, a green paper clip, a blue keychain, a white eraser, and a yellow eraser. The supplies are arranged in a somewhat chaotic but organized manner on the light brown wooden surface.

Building	Enrollment (Includes UPK)	STAFF					
		K – 5	UPK	Bridges 4-5	Special Areas (Shared)	AIS/ Reading	Curriculum Consultants
AA Cole	401	18	1	1	ESL 1	* 3	1
Brewerton	375	18	1		Library 4	* 3	1
Hasting-Mallory	394	* 18	* 1		Music 5	* 3	1
Millard Hawk	477	* 21	1		PE 4	* 4	1
					Art 3		
TOTAL		75	4	1	17	13	4
* Positions created using ARP grant funds: 4-AIS, 1-HME, 1-MHE, 1-UPK Seven (7) positions are supported by the American Rescue Plan Grant.							

SECONDARY STAFF

Building/ Enrollment	Grade 6	Grades 7 & 8	Special Areas	CTE	Foreign Language	AIS/ Reading
CSMS 840		ELA 6 Science 6 Math 6 S.S. 6	PE 4 * Music 4 Art 2 LMS 1 Health 2	Tech 3 FACS 2 CBS 1	4.5	5
CSMS TOTAL	10	24	13	6	4.5	5
PVM 1,122		CORE (ELA, Math, SS, Science) * ELA 11 * Science 13 * Math 10 * S.S. 12	PE 5 Music 3 Art 4 Library 1 Health 2	Tech 3 Business 6	5.5	1
PVM TOTAL	0	46	15	9	5.5	1
TOTAL	10	70	28	15	10	6

* **Positions created using ARP grant funds:** 4-AIS (1-ELA, 1-Science, 1-Math, 1-S.S) 1-Music
Five (5) positions are supported by the American Rescue Plan Grant.

DISTRICT-WIDE

SPECIAL EDUCATION					
Level	Special Education	Bridges 4 – 5	Speech	OT/PT (Includes 1 Assistant)	Psychologist
Elementary	15	1	6	4	4
Middle School	14		1	.5	1.5
High School	12		1	.5	1.5
TOTAL	41	1	8	5	7

MENTAL HEALTH			
Level	School Counselor	Social Worker Assistant	Social Worker
Elementary	* 4	1	* 4
Middle School	3	1	* 1
High School	4	0	* 3
TOTAL	11	2	8
* Positions created using ARP grant funds: Six (6) positions, (4 Social Workers, 2 Counselors) are supported by the American Rescue Plan Grant.			

TOTAL Teaching Staff



UPK	4
K – 5	75
6	10
7 – 12 (Core)	70
Special Areas	45
CTE	15
Foreign Language	10
Consultants/AIS/Reading	23
Social Workers/Counselors	21
Special Education	41
Speech	8
Psychologists	7
OT/PT	5
Bridges 4-5	2
TOTAL	336

TEACHING ASSISTANTS


Building	Position			Totals	* ARP
	Building	Special Ed	Other		
A. A. Cole	1	12	UPK 1 * Health Office 1	15	1
Brewerton	1	9	UPK 1 * Health Office 1	12	1
Hastings-Mallory	1	19	UPK 1 * Health Office 1	22	1
Millard Hawk	1	16	* UPK 1 * Health Office 1 Print Shop 1	20	2
CSMS	1	24	Health Office 1 Library 1	27	
PVM	3	28	Health Office 1 Library 1	33	
District-Wide			12 Month (Technology) 4	4	
TOTAL	8	108	17	133	5

BUILDINGS & GROUNDS

Building	Square Ft.	Custodians	Workers	
			Grounds	Maintenance
A.A. Cole	47,680	4		
Brewerton	52,600	4		
Central Square Intermediate	61,000	1.5		
CSMS	194,940	10.5		
Hastings-Mallory	57,840	4		
Maintenance Messengers	13,880	.25 2	6	5
Millard Hawk	90,130	6.5		
PVM	227,190	14.75		
Transportation	28,780	.5		
TOTAL		48	6	5

CLERICAL

BUILDING		
Building	12 Month	10 Month
A.A. Cole	1	
Brewerton	1	
Hastings-Mallory	1	
Millard Hawk	1	
CSMS	3	1
PVM	4	1
Transportation	1	
TOTAL	12	2

TRANSPORTATION 		
Drivers	Mechanics	Bus Monitors
67	5	18
TOTAL = 90		

DISTRICT OFFICE	
Position	12 Month
Account Clerk	3
Clerk (Child Nutrition)	1
Confidential Senior Typist	2
Secretary to the Superintendent	1
Senior Typist	1
Personnel Assistant	3
Treasurer	1
Typist	3
Registrar	1
TOTAL	16



NON-INSTRUCTIONAL SUPERVISORS			
Building	Supervisor/Director	Assistant Supervisor/Director	Other
All			Technology 4
Food Service	1		
Maintenance	1		
Transportation	1	1	Head Mechanic 1 Dispatcher 2
TOTAL	3	1	7

NURSES & MONITORS			
Building	Nurses	Monitors/FT	Monitors/PT
A.A. Cole	1		2
Brewerton	1		2
Hastings-Mallory	1		2
Millard Hawk	1		2
CSMS	1	3	4
PVM	1	4	5
District-Wide	1		
TOTAL	7	7	18

ADMINISTRATORS

INDIVIDUAL CONTRACTS

- Superintendent of Schools
- Assistant Superintendent for Curriculum and Instruction
- Executive Director of Pupil Personnel Services
- Executive Director of Curriculum and Instruction
- Executive Director for Planning Development & Technology
- Director of Labor Relations
- School Business Manager

Building	Position		
	Principals	Assistant Principals	Other
A. A. Cole	1		
Brewerton	1		
Hastings-Mallory	1		
Millard Hawk	1		
CSMS	2	1	
PVM	1	3	Athletic Director
TOTAL	7	4	1



GRANT SUPPORTED SALARIES

Type	Amount	FTE
Title I, IV & SIG	\$ 850,000	11
UPK	\$ 221,000	3
IDEA	\$ 360,000	5
ARP	\$ 1,580,380	23



Changes in Grants cause positions to shift between **General Fund** and **Grants**



American Rescue Plan (ARP)
3 Years

* ARP SUPPORTED SALARIES

Position	FTE
UPK	1
Elementary	6
High School	4
Teaching Assistants	5
Music	1
Counselors	2
Social Workers	4
TOTAL SUPPORTED SALARIES	23



Changes in Grants cause positions to shift between General Fund and Grants

Federal Aid

Remember...

1. ESSER Fund (CARES Act)

- ▣ Title I student from 2019 count

3/13/20-9/30/22*

Stimulus #1

- Included in our current 2020-21 Budget
- **\$ 958,762** will be spent
- Accounted for in our General Fund

2. ESSER II Fund (CRRSA Act)

- ▣ Title I student from 2020 count

3/13/20-9/30/23*

4 supported
positions will
be moving to
General Fund

Stimulus #2

- Projected to be used in the 2021-22, 2022-23 timeframe
- **\$ 3,370,609** available over 2 years
- Accounted for in our Special Aid Fund

3. ARP ESSER (American Rescue Plan Act)

- ▣ Title I student from 2020 count

3/13/20-9/30/24*

Supports 23
positions

Stimulus #3

- Projected to be used in the 2021-22, 2022-23 & 2023-24 timeframe
- **\$ 8,674,296** available over 3-4 years
- Accounted for in our Special Aid Fund

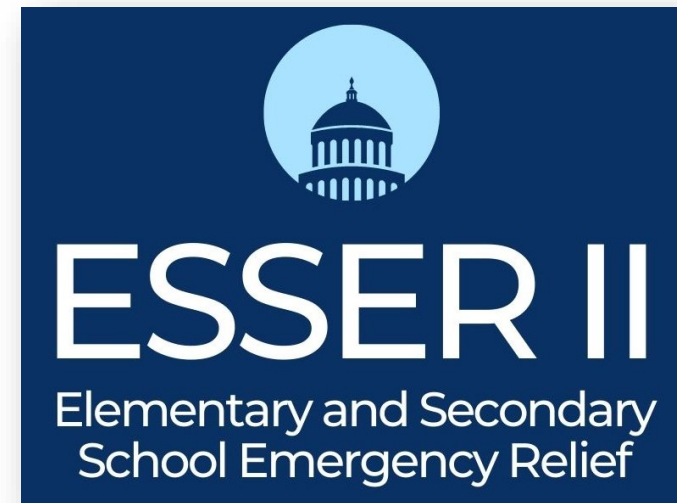


BUDGET HIGHLIGHTS

So...ESSER II Fund (CRRSA/GEER ACT) ends **September 30, 2023**

The following **added** positions will shift back to the General Fund:

- Assistant Principal – MS
- Assistant Principal – HS
- LAN Technician – Districtwide
- Nurse – Districtwide



CRRSA (Coronavirus Response and Relief Supplemental Appropriations)
GEER (Governor's Emergency Education Relief Fund)

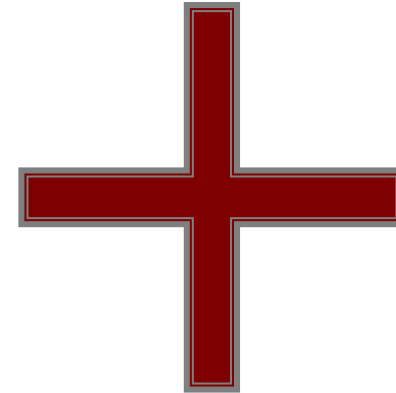
2023-24 PROPOSED BUDGET ADDITIONS

This proposed 2023-24 budget includes the following (as well as the 4 Grant) positions:

- Executive Director of Personnel
- Personnel Assistant FT (formerly PT) - .5
- Social Worker – 2
- Special Ed – 2
- TA UPK – 1

Also included:

- CTE Slots – 30
- Increase BOCES Central Admin costs for Modulares
- Adjustment to Material and Supplies



Highlights

\$ Budget Increase = 5.08%

\$ Tax Levy Increase = 2.84%

- Remember this is only 1 of 3 parts

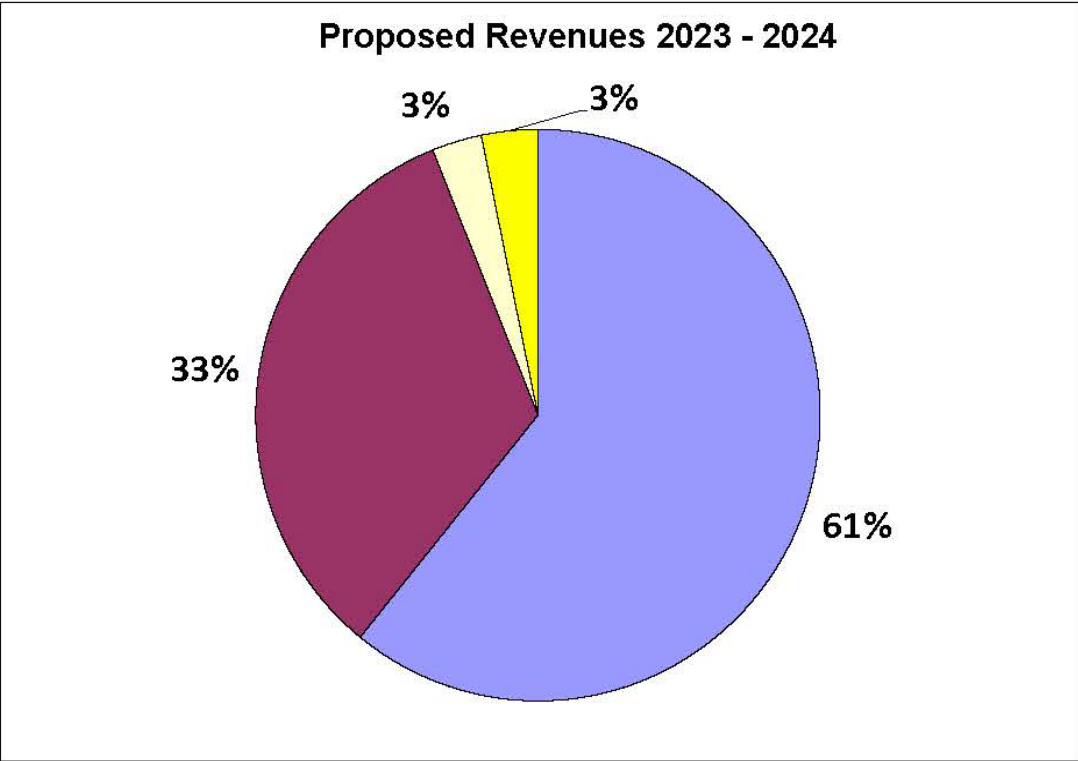
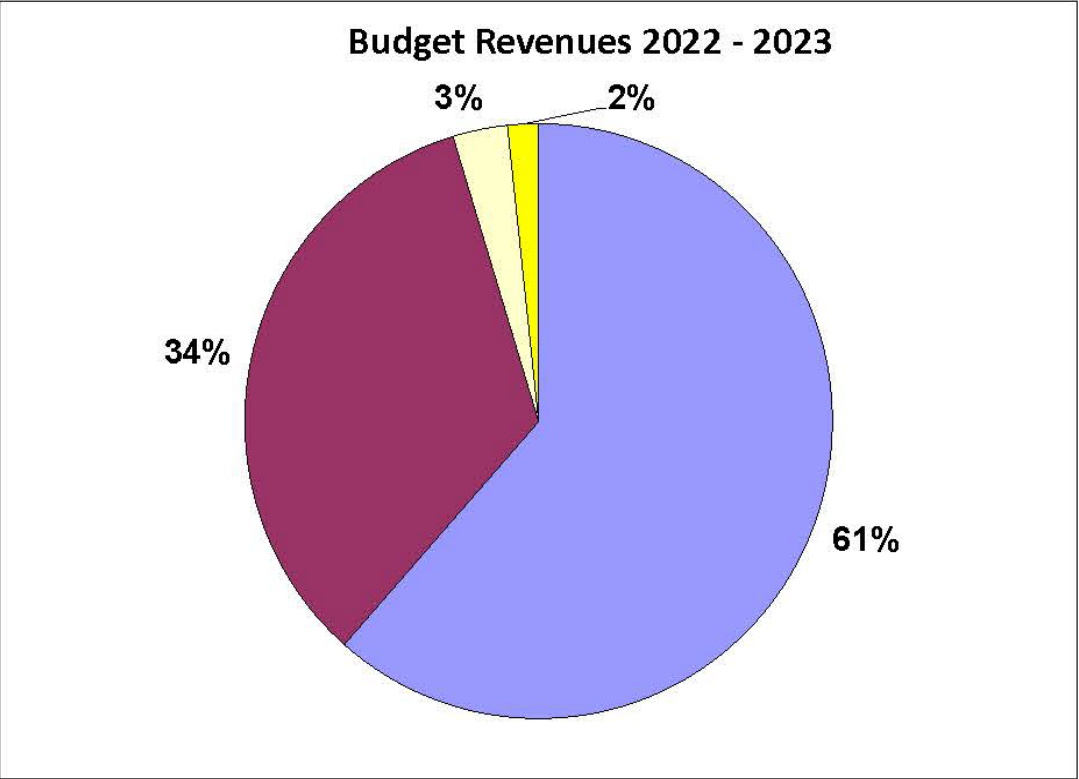
\$ Increase Appropriated Fund Balance

- Increase from \$1.5m to \$3m
(recommendation from the State Comptroller audit)



5.08% BUDGET

GENERAL FUND	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	CHANGE	% CHANGE
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State Aid Adj								
Pandemic Adj.	(958,762)						0	0.00%
Fed \$ - CARES Act	958,762	957,762					0	0.00%
							0	0.00%
Local District Adj.		(3,370,609)	(3,370,609)	0	0	0	0	0.00%
Fed \$ - CRRSA		3,370,609	3,370,609	0	0	0	0	0.00%
TOTAL STATE AID	46,767,930	48,103,134	50,306,015	49,112,569	54,463,129	56,611,369	2,148,240	3.94%
Interest Earnings	150,000	21,334	150,000	23,989	75,000	75,000	0	0.00%
Donations, Refunds, Charges, Misc.	2,900,000	2,350,127	2,500,000	1,832,976	2,500,000	2,500,000	0	0.00%
Rental Income	85,000	85,400	85,000	88,256	85,000	85,000	0	0.00%
TOTAL OTHER REVENUE	3,135,000	2,456,861	2,735,000	1,945,221	2,660,000	2,660,000	0	0.00%
DESIGNATED FUND BALANCE	1,500,000	0	3,000,000	0	1,500,000	3,000,000	1,500,000	100.00%
PROPERTY TAX LEVY	29,922,927	29,994,724	29,922,927	30,038,691	29,922,927	30,773,842	850,915	2.84%
TOTAL REVENUES	81,325,857	80,554,719	85,963,942	81,096,481	88,546,056	93,045,211	4,499,155	5.08%
TOTAL EXPENDITURES	81,325,857	76,600,343	85,963,942	85,618,996	88,546,056	93,045,211	4,499,155	5.08%

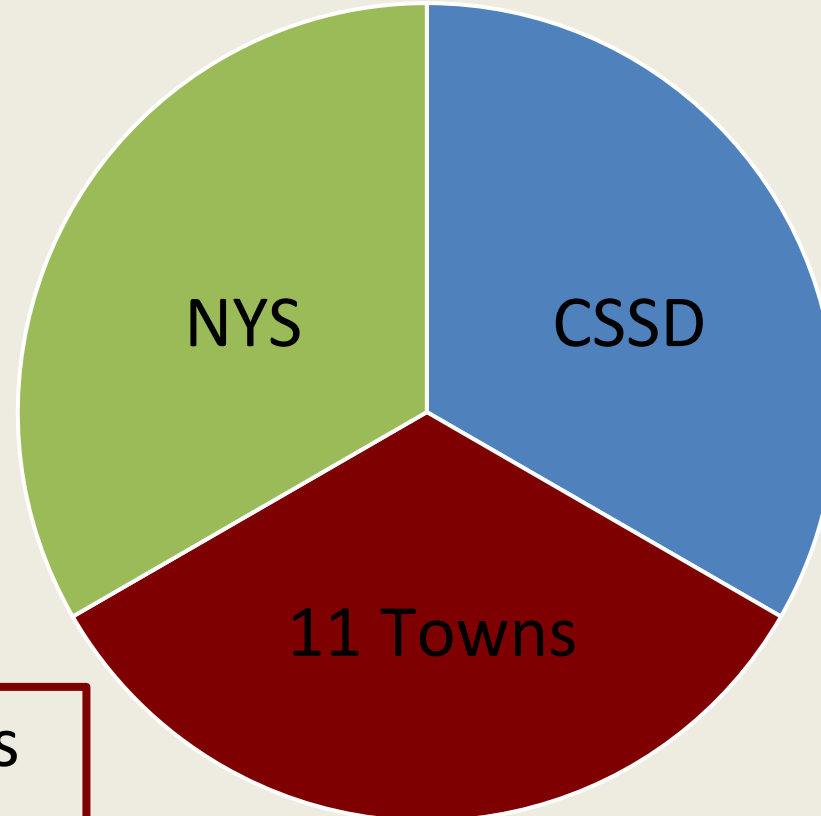


	2022-23 Revenues	2023 - 2024 Proposed Revenues	% CHANGE
Total State Aid	\$54,463,129	\$56,611,369	3.94%
Total Tax Levy	\$29,922,927	\$30,773,842	2.84%
Other Revenue	\$2,660,000	\$2,660,000	0.00%
Designated Fund Balance	\$1,500,000	\$3,000,000	100.00%
TOTAL REVENUES	\$88,546,056	\$93,045,211	5.08%

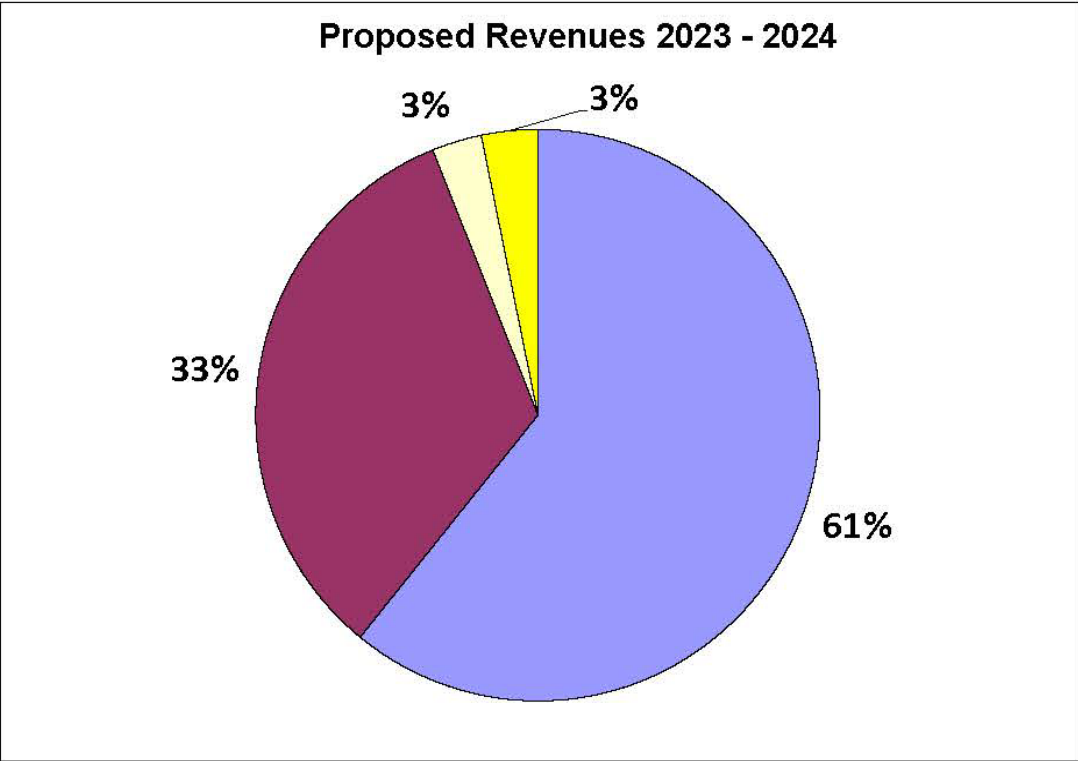
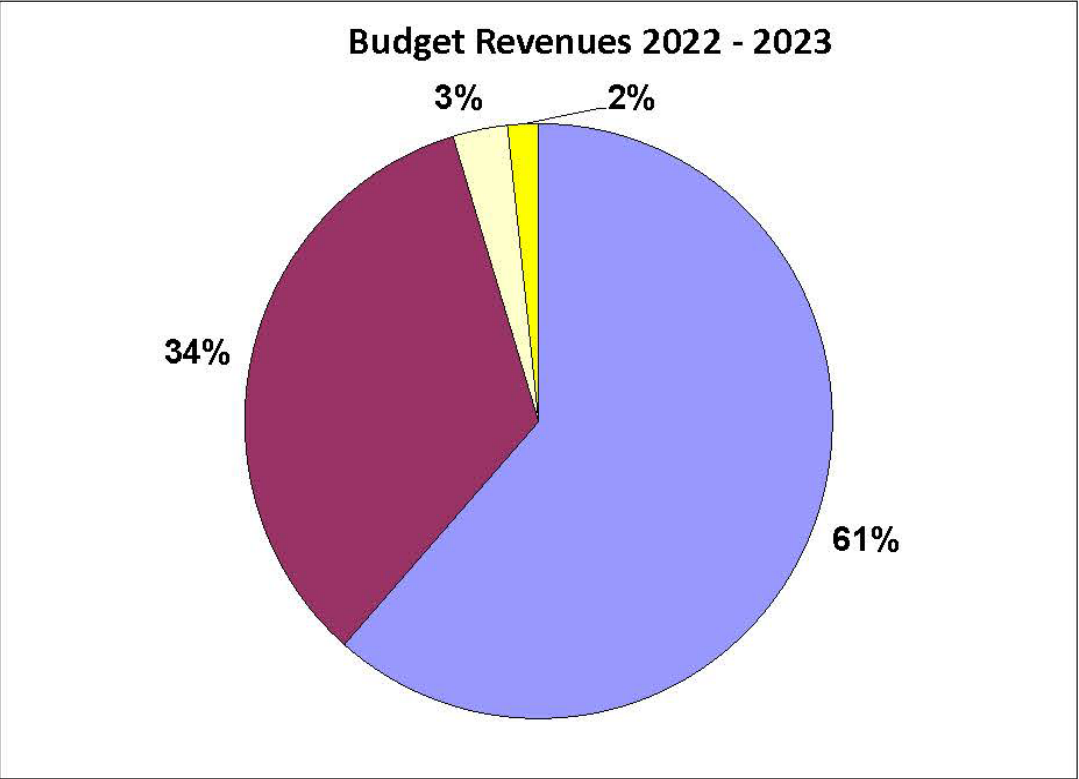
TAX LEVY INCREASE



TAX RATE → 3 Parts



A 2.84% Levy increase is only 1 of the 3 parts.



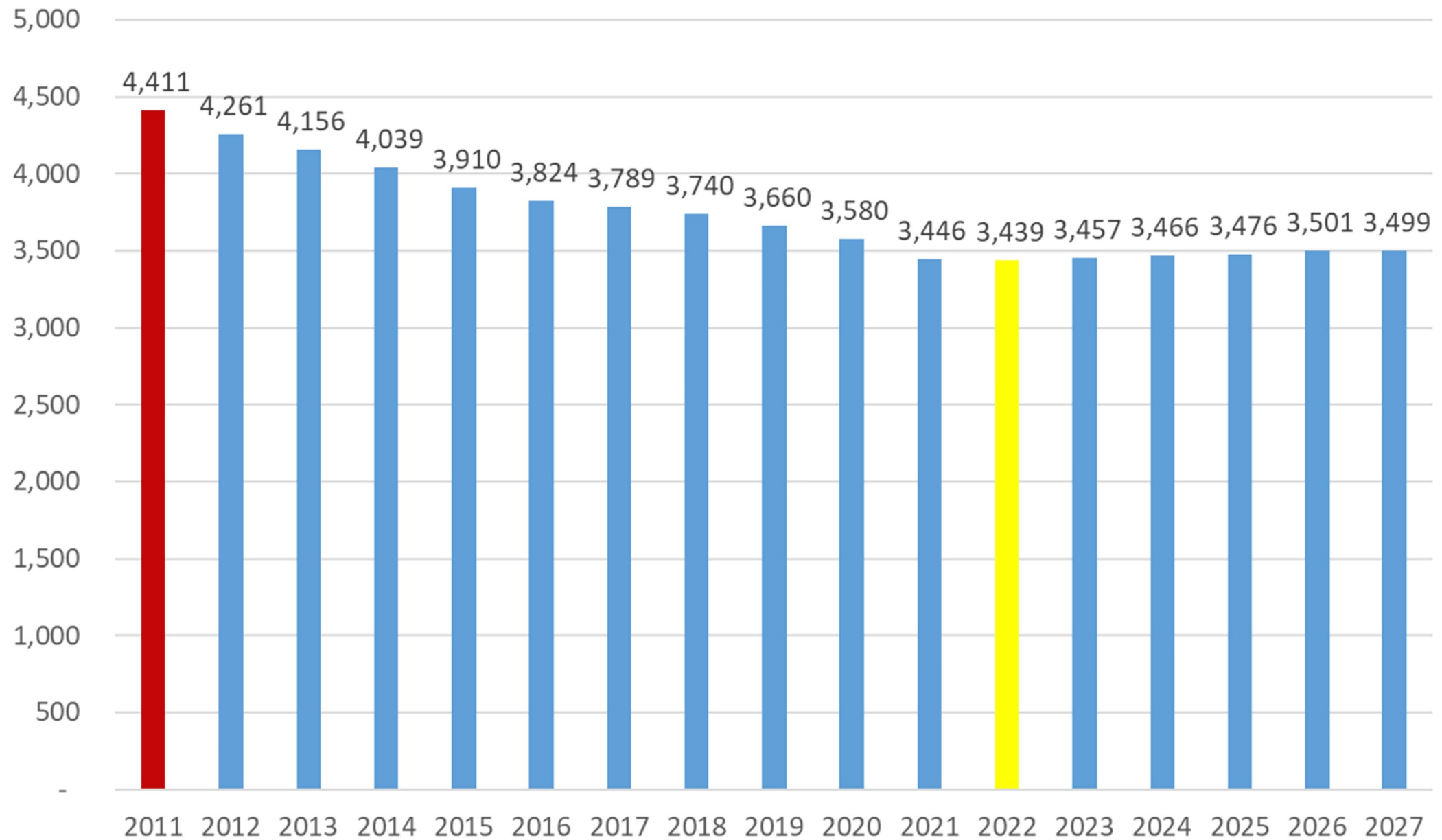
	2022-23 Revenues
Total State Aid	\$54,463,129
Total Tax Levy	\$29,922,927
Other Revenue	\$2,660,000
Designated Fund Balance	\$1,500,000
TOTAL REVENUES	\$88,546,056

	2023 - 2024 Proposed Revenues	% CHANGE
Total State Aid	\$56,611,369	3.94%
Total Tax Levy	\$30,773,842	2.84%
Other Revenue	\$2,660,000	0.00%
Designated Fund Balance	\$3,000,000	100.00%
TOTAL REVENUES	\$93,045,211	5.08%

Increase use of Fund Balance as planned with the Unassigned Fund Balance at Year End 2022–23.



Total Enrollment Trend



BALANCING THE BUDGET LONG-TERM

- \$ Capital projects beginning
- \$ Smart Schools Bond Act?
- \$ Long-term CSI Plan:
 - Swing Space for Capital Projects
 - Special Education Programming?
 - Alternate Education Programming?
- \$ ARP Grants end after 3 years
 - CRSSA – ends 9/30/23
 - ARP – ends 9/30/24



2023 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

March 28 – April 1

Districts must publish first of four legal notices of budget vote and board election.

April 24

Districts must transmit the Property Tax Report Card to the SED by the end of the next business day following its approval by the school board but not later than the 24th day before the budget vote.

May 2 – 9

School board must hold public hearing 7-14 days before vote.

May 10

Deadline for mailing budget notice.

April 17

School board candidate nominating petitions due in the district clerk's office.

April 25 – May 2

Districts must complete budget seven days before public hearing.

May 2 – 11

Last possible day for voter registration with school district boards of registration (five to 14 days before vote).

May 16

Annual Budget Vote & School Board Election

May 2 – 16

Copies of budget must be available to residents upon request during the 14 days before the vote and on voting day.



SCHOOL VOTE

MAY 16, 2023