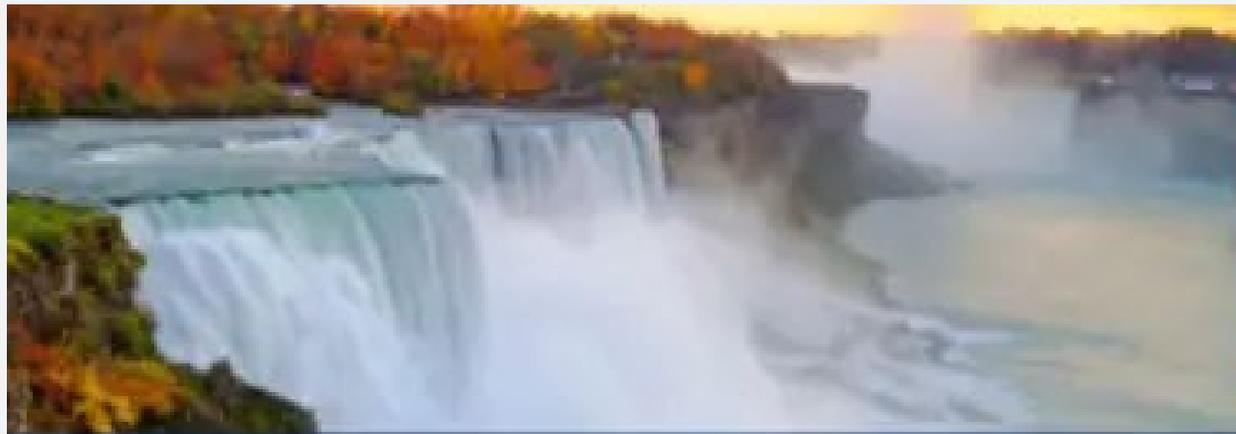


BUDGET WORKSHOP  
APRIL 4, 2022

CENTRAL SQUARE CENTRAL SCHOOL DISTRICT

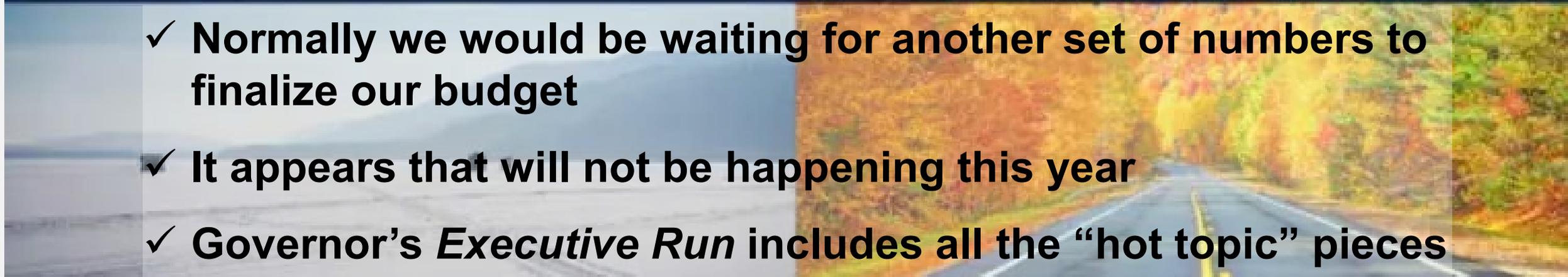




2022

# New York State Budget

- ✓ Normally we would be waiting for another set of numbers to finalize our budget
- ✓ It appears that will not be happening this year
- ✓ Governor's *Executive Run* includes all the "hot topic" pieces



# SOME HIGHLIGHTS OF THE ASSEMBLY & SENATE PROPOSALS

<b>Foundation Aid</b>	\$1.2 million for a study of the Foundation Aid formula																																							
<b>Expensed-based Aids</b>	Rejects database freeze																																							
<b>CTE Salary Cap</b>	Increases phased-in over three years, (makes ninth grade CTE students aidable) and includes support for non-component districts																																							
<b>Aid Penalty Forgiveness</b>	Forgives penalties for late or incomplete transportation or building aid filings going back to 2013-14 school year																																							
<b>Capital Outlay Projects</b>	Raise the threshold as high as \$500,000																																							
<b>NYS Transparency Reporting</b>	Eliminates the requirement for districts to report funding allocations by school building																																							
<b>Residential Placement Costs</b>	Restores the state share (18.424%) of student placements outside of District																																							
<b>Prior Year Adjustments</b>	Allocates \$36 million for paying down claims in the exiting queue		<table border="1"> <thead> <tr> <th colspan="5">Prior Year Revisions</th> </tr> <tr> <th colspan="5">In District Order</th> </tr> <tr> <th>BEDS CODE</th> <th>DISTRICT</th> <th>REV #</th> <th>APPROVAL DATE</th> <th>AMOUNT OWED</th> </tr> </thead> <tbody> <tr> <td>460801</td> <td>CENTRAL SQUARE</td> <td>C64766</td> <td>2/22/2012</td> <td>294,758.00</td> </tr> <tr> <td>460801</td> <td>CENTRAL SQUARE</td> <td>D38598</td> <td>11/24/2014</td> <td>220,069.00</td> </tr> <tr> <td>460801</td> <td>CENTRAL SQUARE</td> <td>D81422</td> <td>3/22/2016</td> <td>197,847.00</td> </tr> <tr> <td>460801</td> <td>CENTRAL SQUARE</td> <td>D82461</td> <td>4/29/2016</td> <td>4,370.00</td> </tr> </tbody> </table>			Prior Year Revisions					In District Order					BEDS CODE	DISTRICT	REV #	APPROVAL DATE	AMOUNT OWED	460801	CENTRAL SQUARE	C64766	2/22/2012	294,758.00	460801	CENTRAL SQUARE	D38598	11/24/2014	220,069.00	460801	CENTRAL SQUARE	D81422	3/22/2016	197,847.00	460801	CENTRAL SQUARE	D82461	4/29/2016	4,370.00
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# HIGHLIGHTS CONTINUED



## ELECTRIC BUS MANDATE

<b>Executive Proposal</b>	As of July 1, 2027, all bus purchases would <b>have</b> to be zero-emission As of July 1, 2035, all buses <b>MUST</b> be zero-emission Costs would be made reimbursable expenses for Transportation Aid
<b>Assembly Proposal</b>	Maintains the core of the Executive Budget Proposal
<b>Senate Proposal</b>	Maintains the core of the Executive Budget Proposal
<b>ASBO Response</b>	ASBO is working to minimize short and long-term challenges to school districts, maximize feasibility, and ensure that any needed exemptions are addressed in policy

# So...

With no anticipated change from the original Executive Run on State Aid



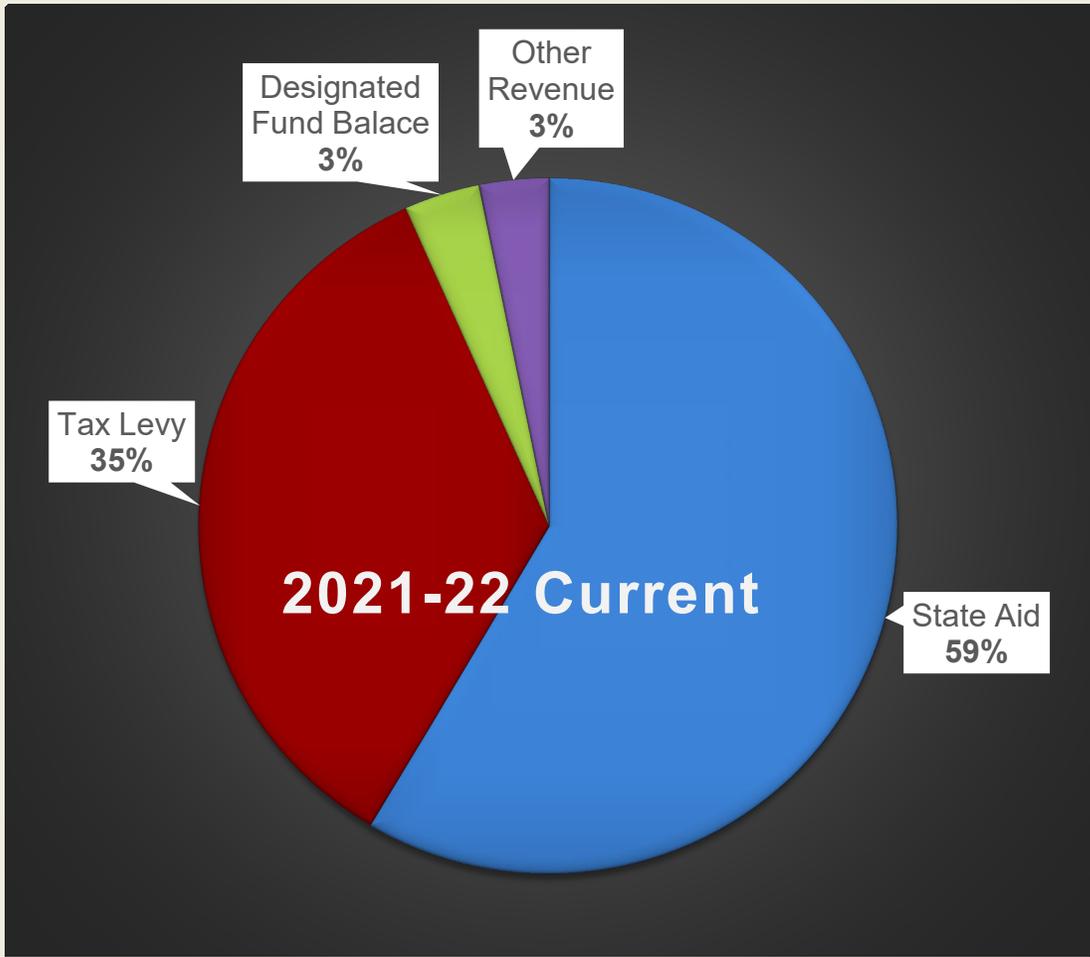
And no change to the budget presented at the March 9, BOE meeting



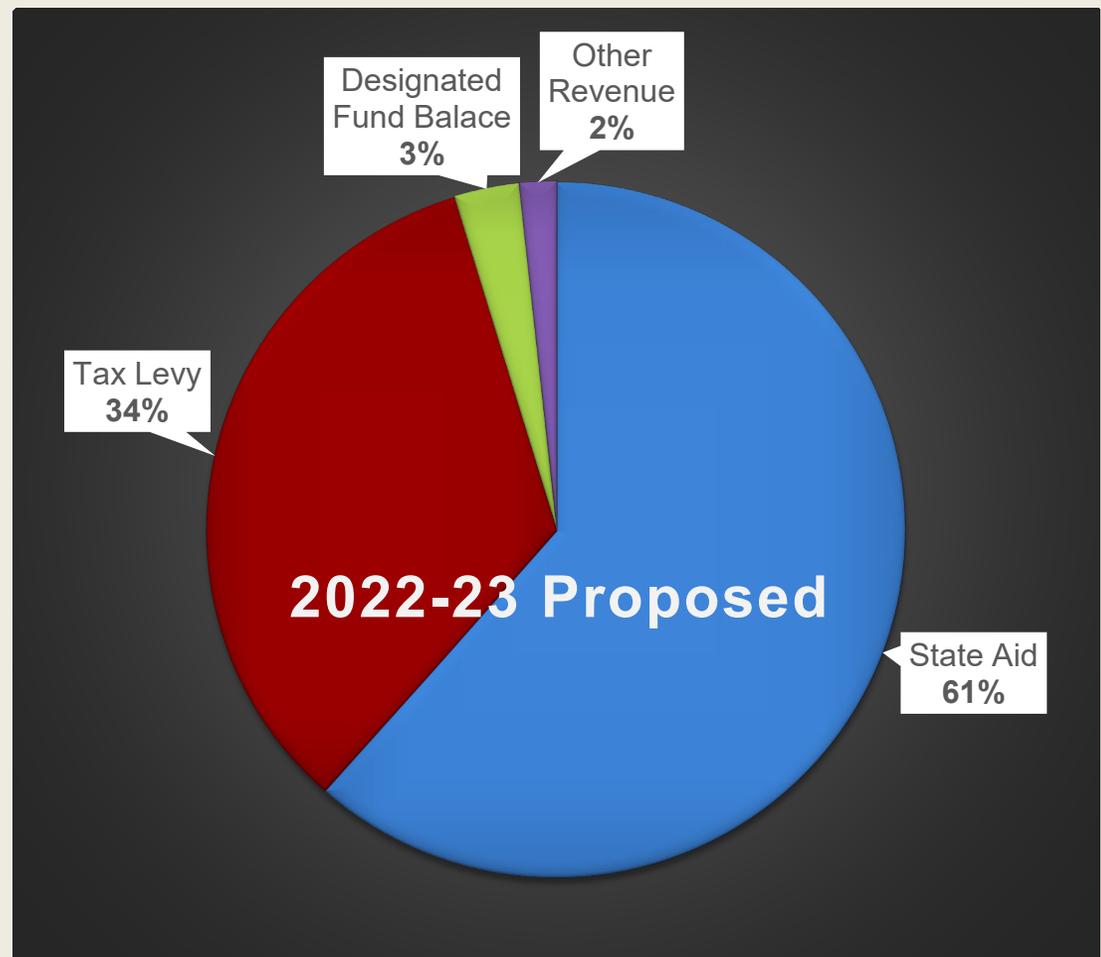
Let's take another look at the budget numbers...



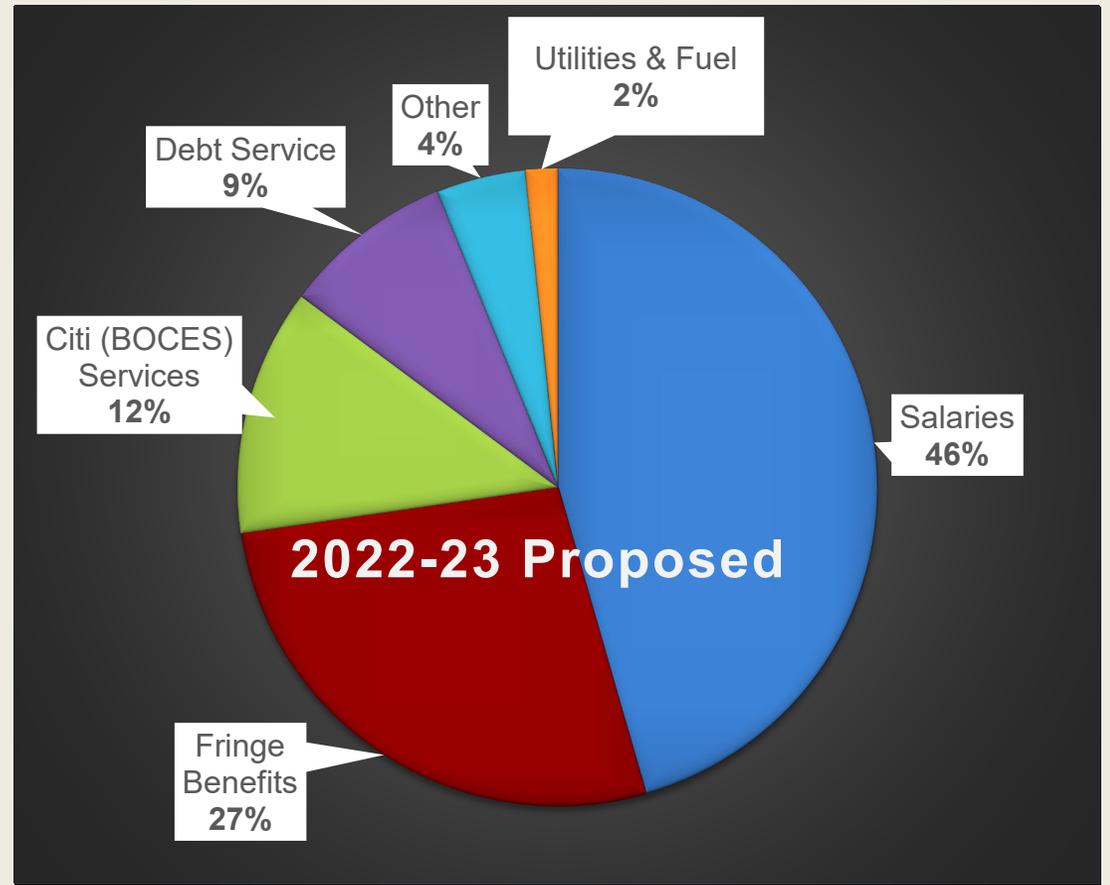
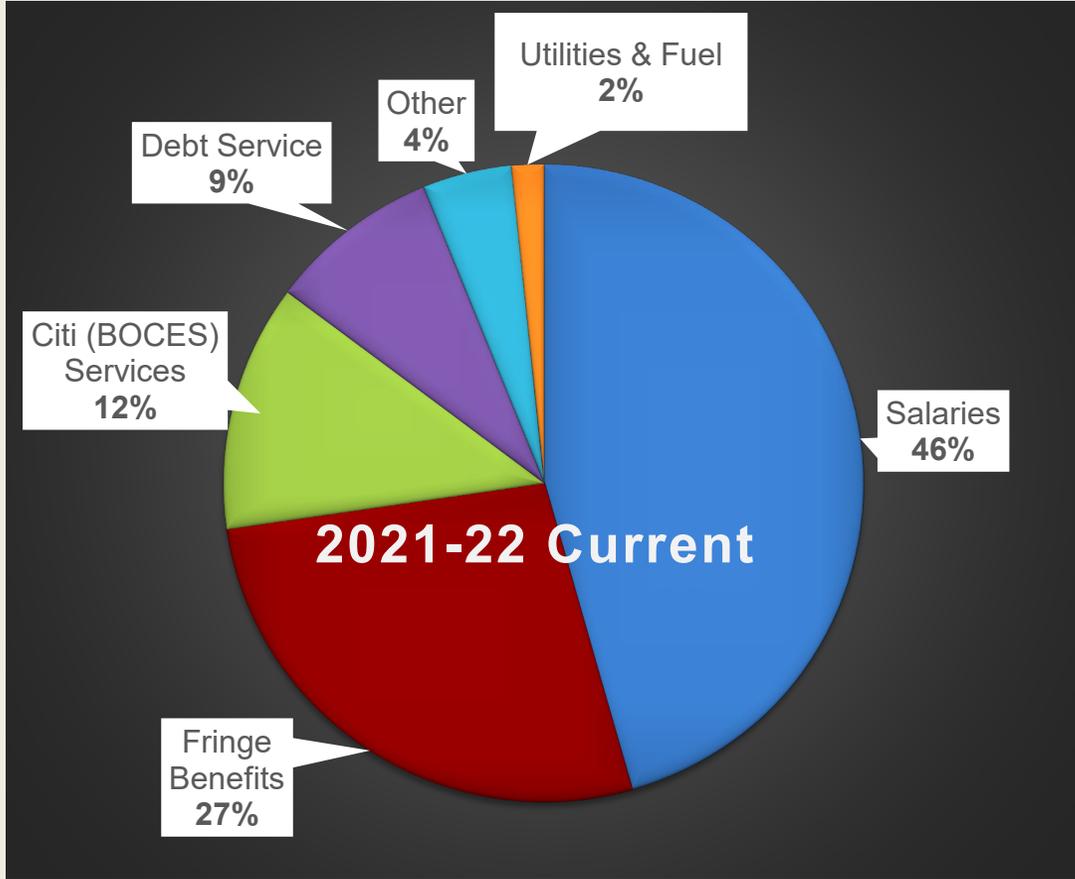
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State Aid	\$ 50,306,015
Tax Levy	\$ 29,922,927
Designated Fund Balance	\$ 2,735,000
Other	\$ 3,000,000
<b>TOTAL</b>	<b>\$ 85,963,942</b>



State Aid	\$ 54,463,129	8.26%
Tax Levy	\$ 29,922,927	0.00%
Designated Fund Balance	\$ 2,660,000	-2.74%
Other	\$ 1,500,000	-50.00%
<b>TOTAL</b>	<b>\$ 88,546,056</b>	<b>3.00%</b>



EXPENDITURES

Salaries	\$39,144,814
Fringe Benefits	\$23,343,250
Citi (BOCES) Services	\$10,767,118
Debt Service	\$7,450,000
Other	\$3,891,760
Utilities & Fuel	\$1,367,000
<b>TOTAL</b>	<b>\$85,963,942</b>

Salaries	\$40,755,161	4.11%
Fringe Benefits	\$24,200,400	3.67%
Citi (BOCES) Services	\$10,977,689	1.96%
Debt Service	\$7,200,000	-3.36%
Other	\$3,995,806	2.67%
Utilities & Fuel	\$1,417,000	3.66%
<b>TOTAL</b>	<b>\$88,546,056</b>	<b>3.00%</b>



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# BUDGET HIGHLIGHTS

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# Highlights

\$ Budget Increase = 3%

\$ Tax Levy Increase = 0%

- **Remember this is only 1 of 3 parts**

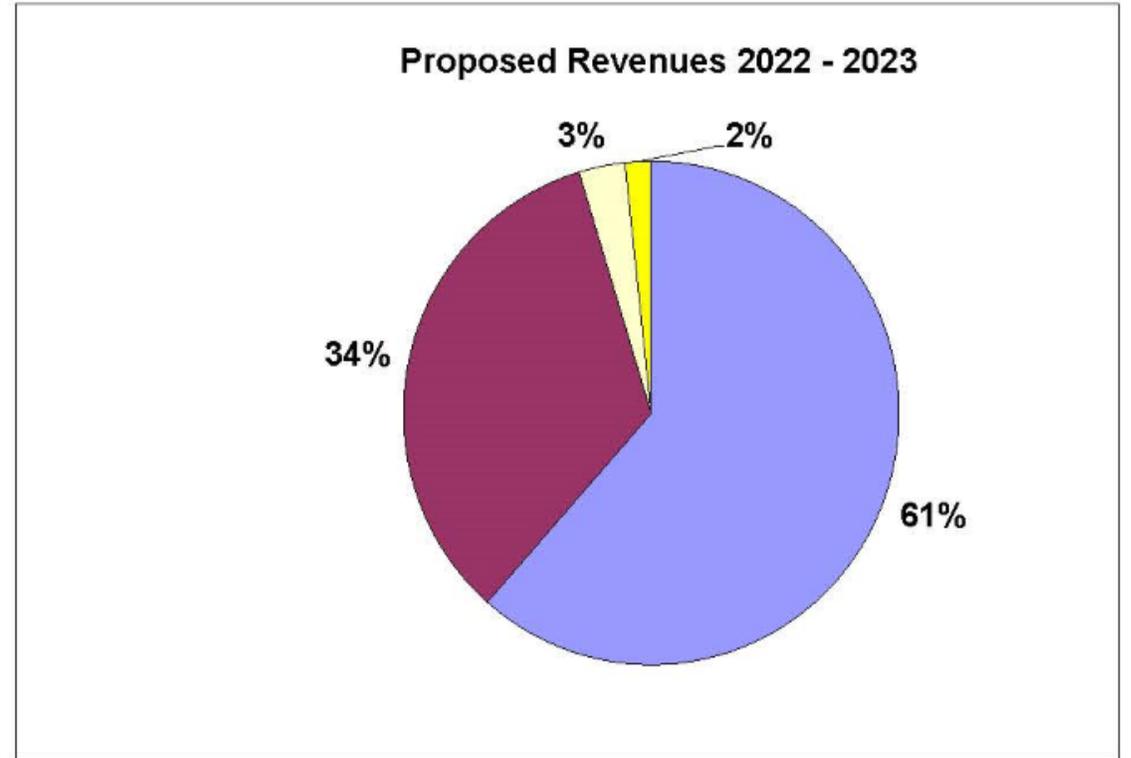
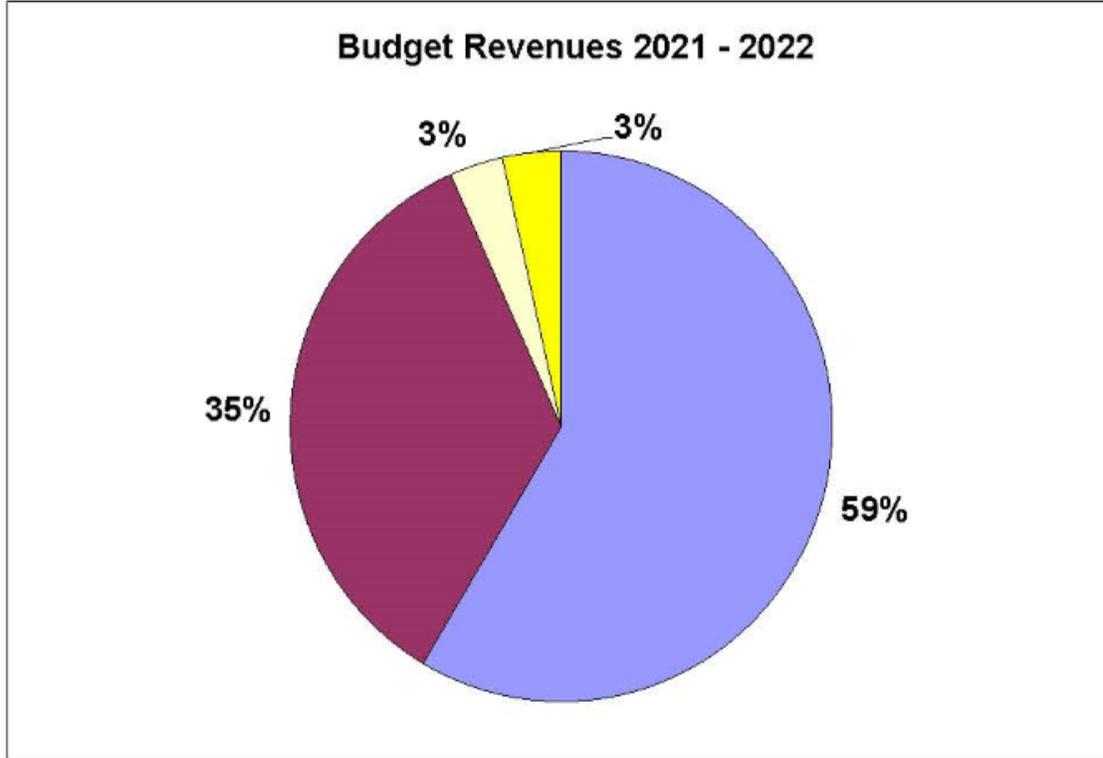
\$ Decrease Appropriated Fund Balance

- \$3 m to \$1.5 m



# 3% BUDGET

GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	Proposed 2022-2023 BUDGET	CHANGE	% CHANGE	
<b>I. OPERATING REVENUES</b>											
State Aid:											
Foundation Aid	31,882,350	31,677,902	32,556,041	31,712,107	31,189,642	32,295,406	32,556,041	34,538,703	1,982,662	6.09%	
Excess Cost	1,715,108	1,683,641	2,265,724	1,812,048	1,717,173	2,017,786	2,243,842	1,875,560	(368,282)	-16.41%	
Transportation	5,748,105	5,271,587	5,630,245	5,716,778	6,314,017	5,632,827	5,963,751	6,756,416	792,665	13.29%	
Textbook/Library/Software	308,788	377,231	300,272	300,648	295,742	293,490	287,524	285,828	(1,696)	-0.59%	
Computer Hardware	69,777	69,376	68,069	68,143	68,107	67,511	66,229	66,614	385	0.58%	
BOCES Aid	3,940,499	3,967,065	4,693,045	4,359,425	4,588,628	4,253,230	4,588,628	4,940,008	351,380	7.66%	
Building Aid	1,303,096	1,330,286	2,195,871	2,558,227	2,594,621	2,585,122	4,600,000	6,000,000	1,400,000	30.43%	
<b>TOTAL STATE AID</b>	<b>44,967,723</b>	<b>44,377,088</b>	<b>47,709,267</b>	<b>46,527,374</b>	<b>46,767,930</b>	<b>47,145,372</b>	<b>50,306,015</b>	<b>54,463,129</b>	<b>4,157,114</b>	<b>8.26%</b>	
State Aid Adj											
Pandemic Adj.						(958,762)			0	0.00%	
Fed \$ - CARES Act						958,762	957,762		0	0.00%	
Local District Adj.							(3,370,609)	(3,370,609)	0	3,370,609	-100.00%
Fed \$ - CRRSA							3,370,609	3,370,609	0	(3,370,609)	-100.00%
<b>TOTAL STATE AID</b>					<b>46,767,930</b>	<b>48,103,134</b>	<b>50,306,015</b>	<b>54,463,129</b>	<b>4,157,114</b>	<b>8.26%</b>	
Interest Earnings	0	149,161	90,000	72,952	150,000	21,334	150,000	75,000	(75,000)	-50.00%	
Donations, Refunds, Charges, Misc.	900,000	2,686,348	1,400,000	5,029,162	2,900,000	2,350,127	2,500,000	2,500,000	0	0.00%	
Rental Income	115,000	85,400	85,000	119,400	85,000	85,400	85,000	85,000	0	0.00%	
Interfund Transfer Debt Service			500,000	0	0	0	0	0	0	0.00%	
<b>TOTAL OTHER REVENUE</b>	<b>1,015,000</b>	<b>2,920,909</b>	<b>2,075,000</b>	<b>5,221,514</b>	<b>3,135,000</b>	<b>2,456,861</b>	<b>2,735,000</b>	<b>2,660,000</b>	<b>(75,000)</b>	<b>-2.74%</b>	
<b>DESIGNATED FUND BALANCE</b>	<b>1,000,000</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>(1,500,000)</b>	<b>-50.00%</b>	
<b>PROPERTY TAX LEVY</b>	<b>28,066,912</b>	<b>28,160,866</b>	<b>28,829,287</b>	<b>28,939,318</b>	<b>29,922,927</b>	<b>29,994,724</b>	<b>29,922,927</b>	<b>29,922,927</b>	<b>0</b>	<b>3.00%</b>	
<b>TOTAL REVENUES</b>	<b>75,049,635</b>	<b>75,458,863</b>	<b>80,113,554</b>	<b>80,688,206</b>	<b>81,325,857</b>	<b>80,554,719</b>	<b>85,963,942</b>	<b>88,546,056</b>	<b>2,582,114</b>	<b>3.00%</b>	
<b>TOTAL EXPENDITURES</b>	<b>75,049,635</b>	<b>75,201,263</b>	<b>80,113,554</b>	<b>76,535,944</b>	<b>81,325,857</b>	<b>76,600,343</b>	<b>85,963,942</b>	<b>88,546,056</b>	<b>2,582,114</b>	<b>3.00%</b>	



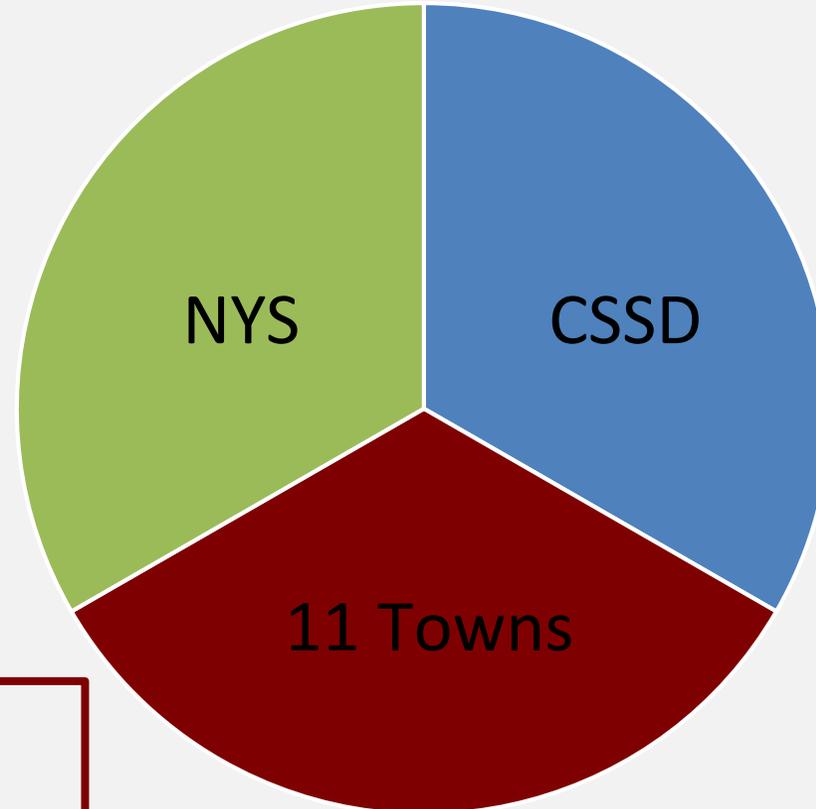
	2021-22 Budget	2022 - 2023 Proposed Revenues	% CHANGE
Total State Aid	\$50,306,015	\$54,463,129	8.26%
Total Tax Levy	\$29,922,927	\$29,922,927	0.00%
Other Revenue	\$2,735,000	\$2,660,000	-2.74%
Designated Fund Balance	\$3,000,000	\$1,500,000	-50.00%
<b>TOTAL REVENUES</b>	<b>\$85,963,942</b>	<b>\$88,546,056</b>	<b>3.00%</b>

**NO TAX LEVY INCREASE**



# TAX RATE → 3 Parts

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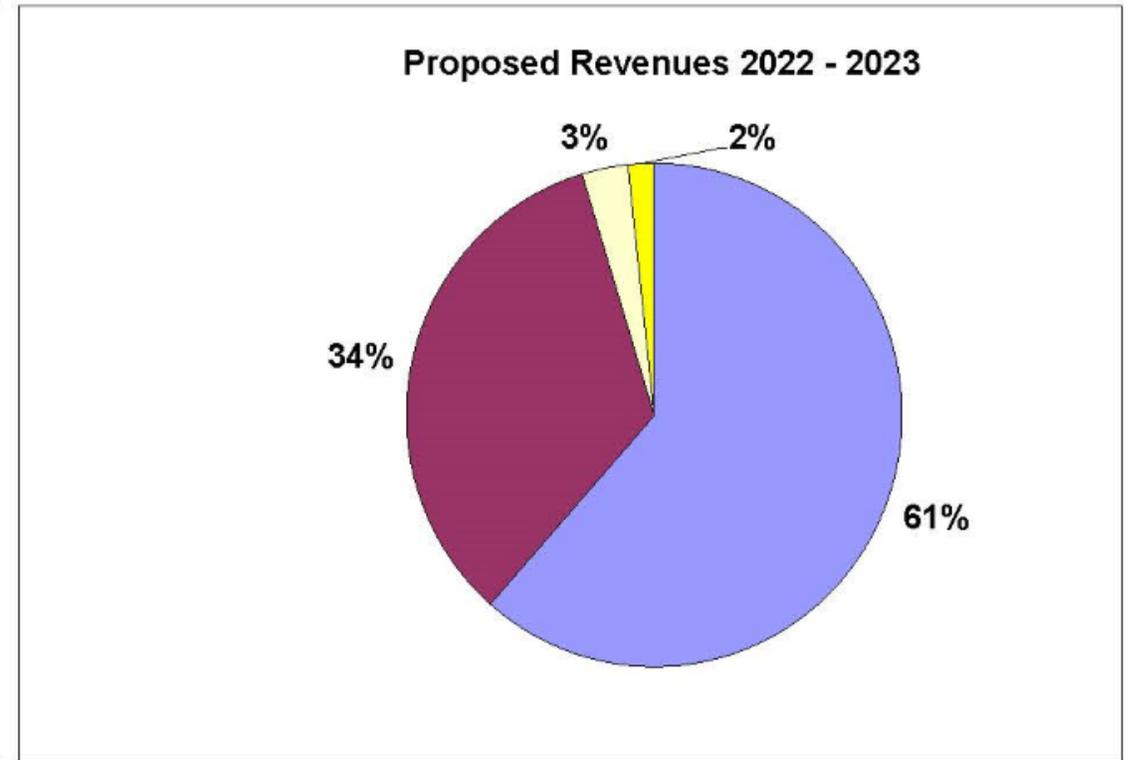
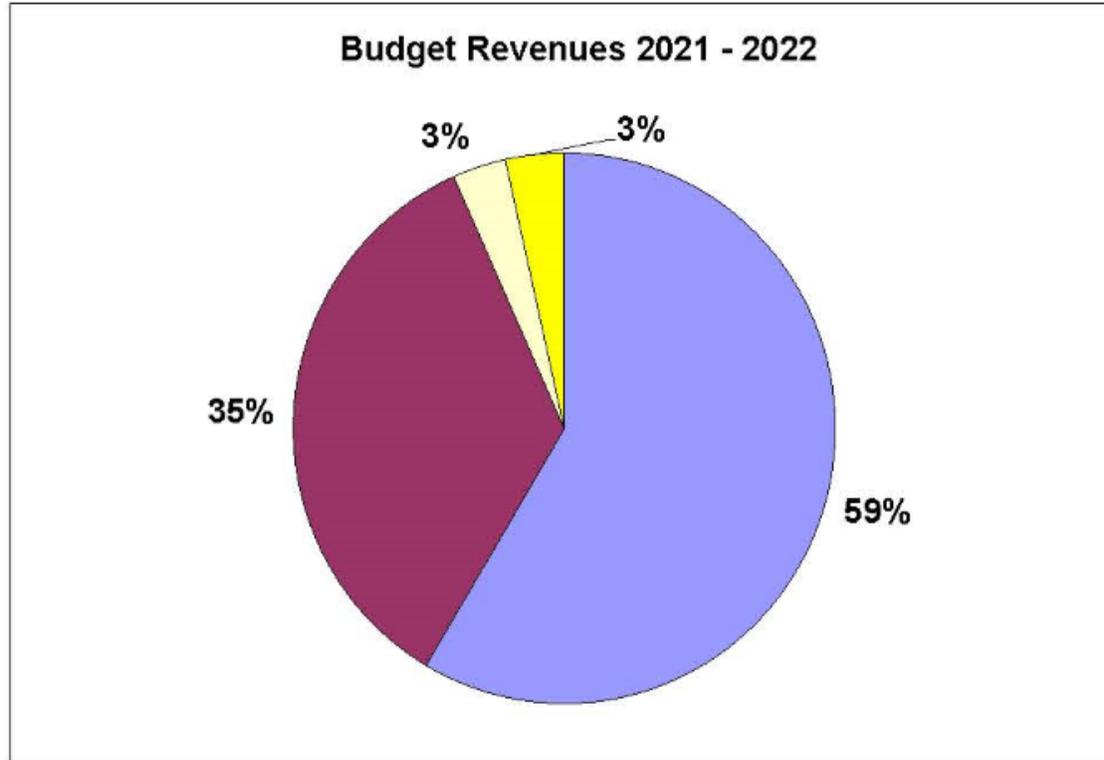


■ Levy

■ Town Assessment

■ Equalization Rate

A 0% Levy increase is only 1 of the 3 parts.



	2021-22 Budget	2022 - 2023 Proposed Revenues	% CHANGE
Total State Aid	\$50,306,015	\$54,463,129	8.26%
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<b>TOTAL REVENUES</b>	<b>\$85,963,942</b>	<b>\$88,546,056</b>	<b>3.00%</b>

Decrease use of Fund Balance as planned with the Unassigned Fund Balance at Year End 2021 – 22.

# FOR YOUR APPROVAL TONIGHT

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Shall the Board of Education of the Central Square Central School District, County of Oswego, State of New York, be authorized to incur expenditures not exceeding \$88,546,056 (U.S. Dollars: Eighty Eight Million, Five Hundred and Forty-Six Thousand, and Fifty Six) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2022 and ending June 30, 2023, and to levy a tax on the taxable property of the School District sufficient to meet the amount of this sum not received from other sources?



# 2022 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

## March 29 – April 2

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

## April 25

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 24<sup>th</sup> day before the budget vote.

## May 3 – 10

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

## May 11

Deadline for mailing budget notice.

## April 18

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

## April 26 – May 3

Districts must complete budget seven days before public hearing.

## May 3 – 12

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

## May 17

***Annual Budget Vote & School Board Election***

## May 3 – 17

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



# SCHOOL VOTE

MAY 17, 2022