



# ANNUAL BUDGET PUBLIC HEARING

Central Square Central School District  
5.12.25



**SCHOOL  
BUDGET  
VOTE**

# 2025 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

## April 1 – April 5

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

## April 28

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 6 – 13

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

## May 14

Deadline for mailing budget notice.

## April 21

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

## April 29 – May 6

Districts must complete budget seven days before public hearing.

## May 6 – 15

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

## May 20

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

## May 6 – 20

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

# NEW YORK STATE REQUIREMENTS

- ✧ School districts must present a budget to district voters for approval each year. (Excludes the Big 5)
- ✧ Vote must be held on the third Tuesday in May – this year on May 20, 2025.
- ✧ Budgets must be prepared in three categories: **Program – Administrative – Capital**
- ✧ A public hearing on the budget must be held 7 to 14 days before the vote.
- ✧ Board of Education vacancies must be filled by voters.
- ✧ Section 495 of the Real Property Tax Law requires school districts to have a tax exempt report which shows how much of the total assessed value of the final assessment role is exempt.
- ✧ Budget copies available to public upon request.
- ✧ Budget information also needs to be made available on the district's website (if one exists).
- ✧ Required Budget Notice must include:
  - ✧ Contingency budget amount
  - ✧ Statement of assumptions regarding the calculation of such amount (Ed Law 2022)
  - ✧ Mailed by May 14, 2025
- ✧ Property Tax Report Card
- ✧ Administrative Salaries
- ✧ District Report Card





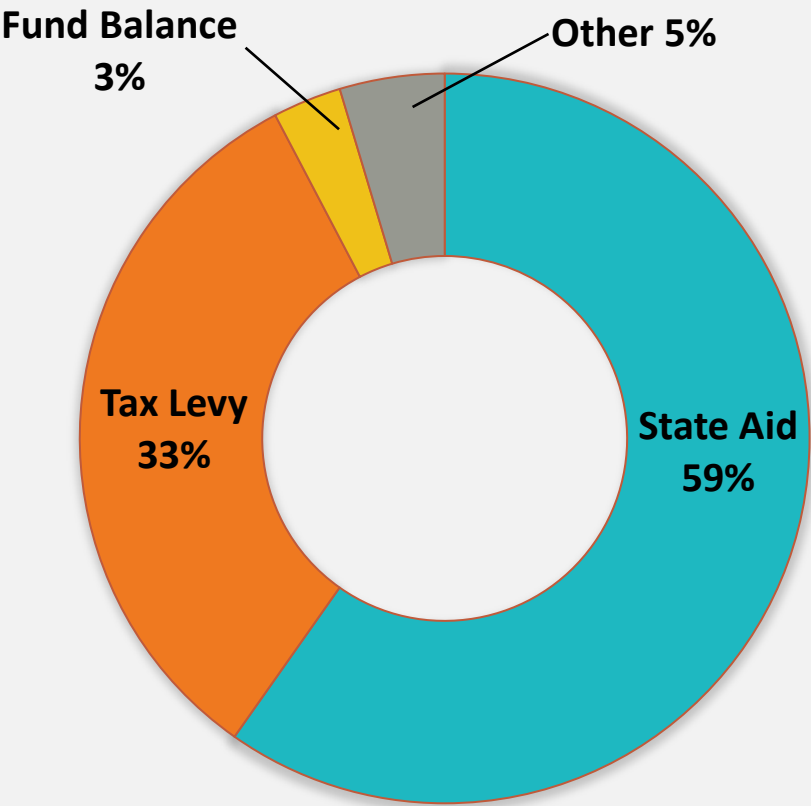
# District Budget Notice

	Under the Budget Proposed for the 2025-26 School Year
<b>Estimated Basic STAR* Tax Exemption Savings</b>	<b>\$ 473</b>
<b>Estimated Basic STAR**</b> Exemption based on a hypothetical home within the school district with a full value of one hundred thousand dollars (\$100,000).  The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.	

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 98,563,083	\$ 103,896,223	\$ 101,696,119
Increase/Decrease for the 2025-26 School Year		\$ 5,333,140	\$ 3,133,036
Percentage Increase/Decrease in Proposed Budget		6.86%	3.18%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 32,074,827	\$ 34,274,931	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 32,074,827	\$ 34,274,931	\$ 32,074,827
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 32,074,827	\$ 34,274,931	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 32,074,827	\$ 34,274,931	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 9,342,959	\$ 9,591,137	\$ 9,541,716
Program Component	\$ 73,893,189	\$ 77,477,029	\$ 75,476,346
Capital Component	\$ 15,326,935	\$ 16,828,057	\$ 16,678,057
<b>* What does a contingency budget mean?</b> If the proposed budget is defeated by district voters, the Board of Education may adopt a contingency budget or present a budget for a second vote. If the proposed budget is defeated twice by district voters, the Board of Education is legally bound to adopt a contingency budget. A contingency budget jeopardizes valuable programs and affects the positive direction of our school district. Our students' education is an investment in the future of our community which is beneficial to everyone.			

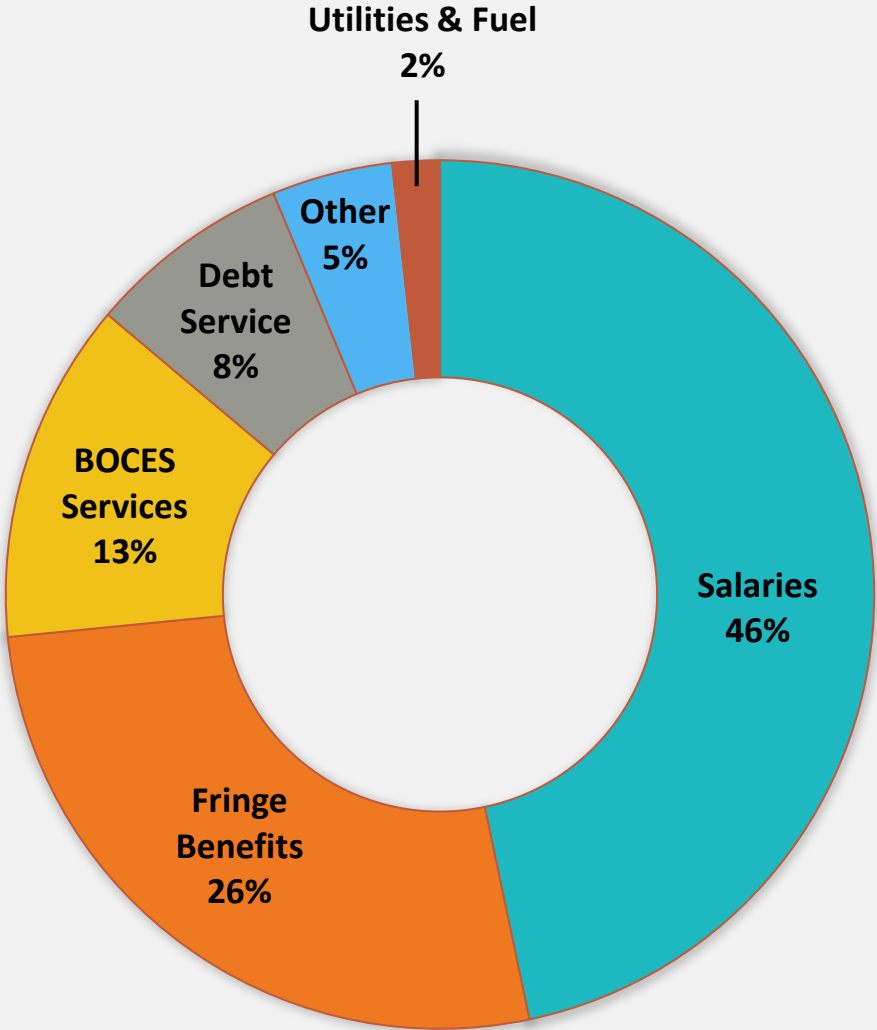
# BUDGET REVENUES

Revenue Category	2024 – 25 Budget	2025 – 26 Proposed	Dollar Change
State Aid	\$ 58,913,256	\$ 61,578,332	\$ 2,665,076
Tax Levy	32,074,827	34,274,931	2,200,104
Fund Balance	3,000,000	3,000,000	0
Other	4,575,000	5,042,960	467,960
<b>TOTAL REVENUES</b>	<b>\$ 98,563,083</b>	<b>\$ 103,896,223</b>	<b>\$ 5,333,140</b>



# BUDGET EXPENDITURES

Expense Category	2024-25 Budget	2025-26 Proposed	Dollar Change
Salaries	\$ 46,025,067	\$ 48,160,605	\$ 2,135,538
Fringe Benefits	26,355,520	27,233,500	877,980
CiTi (BOCES) Services	12,525,986	13,345,631	819,645
Debt Services	7,485,000	8,560,000	1,075,000
Other	4,436,510	4,761,487	324,977
Utilities & Fuel	1,735,000	1,835,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,563,083</b>	<b>\$ 103,896,223</b>	<b>\$ 5,333,140</b>



# BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2024 – 25 Budget	2025 – 26 Proposed	Dollar Change
<b>PROGRAM EXPENDITURES</b>	<b>\$ 73,893,189</b>	<b>\$ 77,477,029</b>	<b>\$ 3,583,840</b>
K-12 Instructional	64,251,097	67,461,705	3,210,608
Pupil Transportation	9,642,092	10,015,324	373,232
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 9,342,959</b>	<b>\$ 9,591,137</b>	<b>\$ 248,178</b>
School Supervision/Curriculum	3,415,739	3,539,305	123,566
Business & Finance	2,941,014	3,026,122	85,108
CiTi (BOCES) Services	2,409,500	2,431,500	22,000
Central Administration	495,629	513,133	17,504
Board of Education	81,077	81,077	0
<b>CAPITAL EXPENDITURES</b>	<b>\$ 15,326,935</b>	<b>\$ 16,828,057</b>	<b>\$ 1,501,122</b>
Operations & Maintenance	7,841,935	8,268,057	426,122
Transfers - Debt Service/Other Funds	7,485,000	8,560,000	1,075,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,563,083</b>	<b>\$ 103,896,223</b>	<b>\$ 5,333,140</b>





Program  
75%

Capital  
16%

Admin.  
9%



Proposed Budget: \$ 103,896,223

#### PROGRAM

- Salary & Benefits of all Teachers and Staff (both Regular and Special ED)
- Sports & Co-curricular activities
- Music, Art & Technology Programs
- Library Services
- Transportation

#### CAPITAL

- Salary & Benefits of all Operation and Maintenance Staff
- Equipment
- Supplies & Contracted Services
- Utilities
- Debt Service

#### ADMINISTRATIVE

- Salary & Benefits of all Administrative Staff
- Superintendent's Office
- Business Office
- BOCES Administrative Costs
- Board of Education Expenses

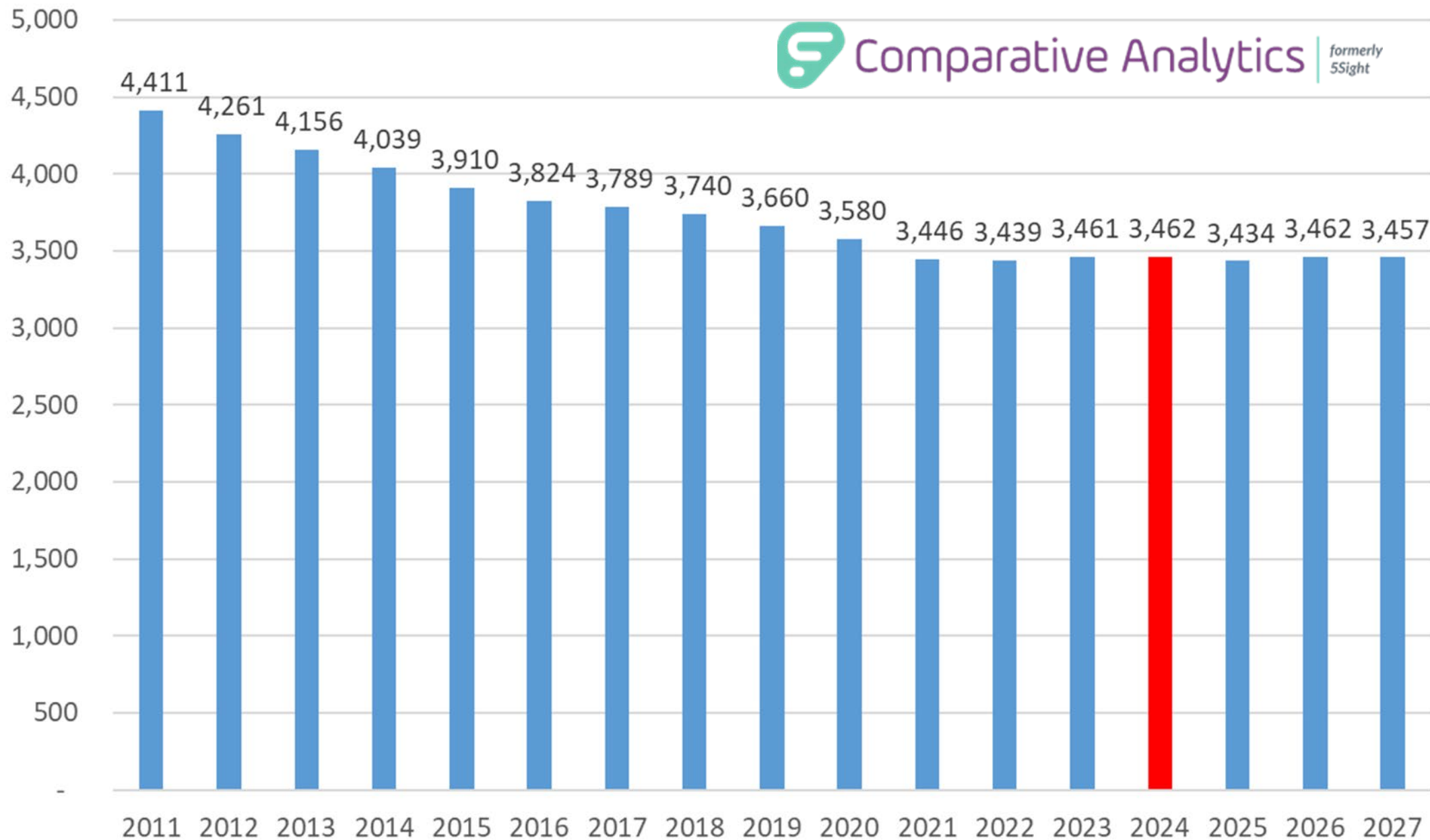


## Total Enrollment Trend



Comparative Analytics

formerly  
5Sight





# BUDGET HIGHLIGHTS

## 2025-26 PROPOSED BUDGET

- ❖ Keep Positions and programs in place
- ❖ No additions
- ❖ Goal is to maintain the progress made

# Highlights

\$ Budget Increase = 5.41%

\$ Tax Levy Increase = 6.86%



Remember this is only 1 of 3 parts

\$ Interfund Transfer from Debt Service = \$565,000\*

\$ Health Insurance \$625,000\*

\$ Liquidation of Non-Spendable Fund = \$967,960\*

\*One shot revenues





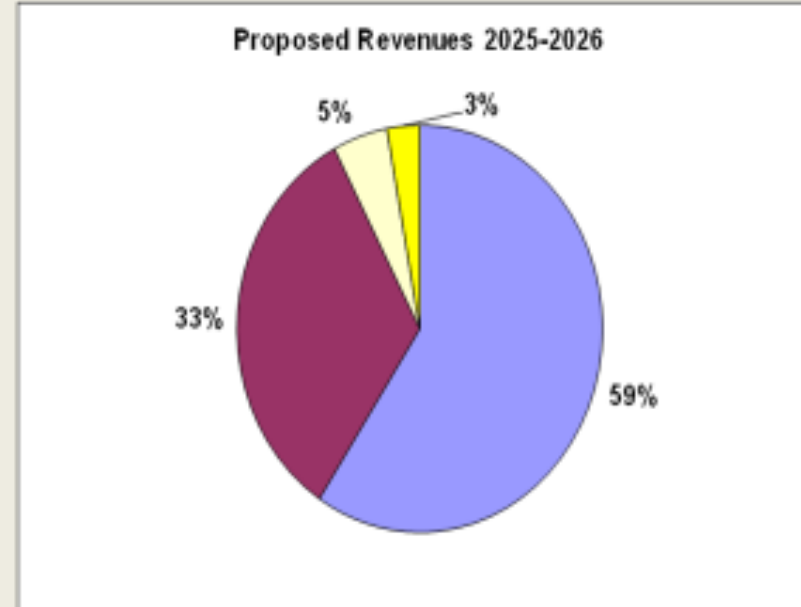
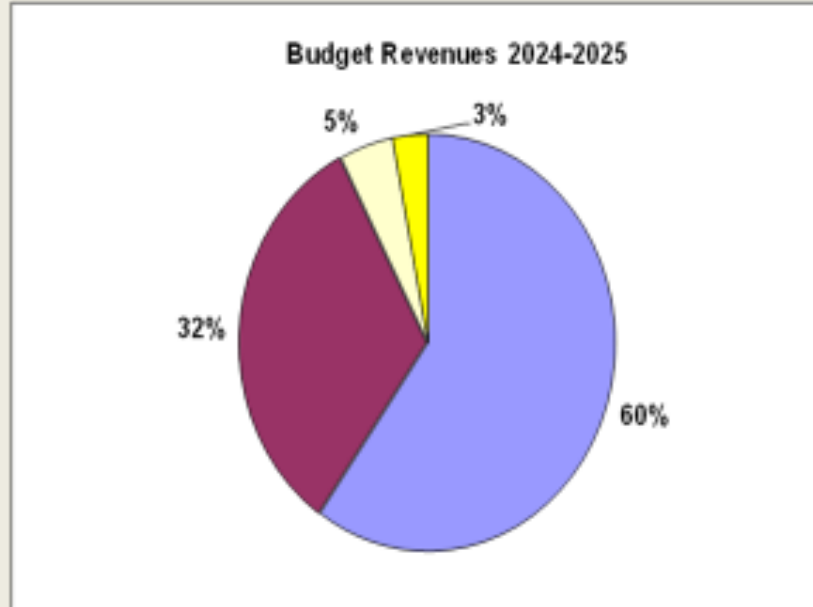
<b>GENERAL FUND</b>	<b>2022-2023 BUDGET</b>	<b>2022-2023 ACTUAL</b>	<b>2023-2024 BUDGET</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>Proposed 2025-2026 BUDGET</b>	<b>CHANGE</b>	<b>% CHANGE</b>
<b>I. OPERATING REVENUES</b>								
<b>State Aid:</b>								
Foundation Aid	34,538,703	34,452,813	37,788,280	38,448,718	39,201,447	40,012,333	810,886	2.07%
Excess Cost	1,875,560	2,472,860	2,279,740	1,791,411	2,624,650	2,821,373	196,723	7.50%
Transportation	6,756,416	7,135,604	7,045,919	7,449,835	7,472,431	7,849,638	377,207	5.05%
Textbook/Library/Software	285,828	282,983	284,971	281,870	281,716	275,845	(5,871)	-2.08%
Computer Hardware	66,614	65,811	66,576	65,838	64,053	62,880	(1,173)	-1.83%
BOCES Aid	4,940,008	4,314,122	4,362,070	4,310,915	4,830,343	5,400,000	569,657	11.79%
Building Aid	6,000,000	6,376,472	4,783,813	4,775,794	4,438,616	5,156,263	717,647	16.17%
<b>TOTAL STATE AID</b>	<b>54,463,129</b>	<b>55,100,665</b>	<b>56,611,369</b>	<b>57,124,381</b>	<b>58,913,256</b>	<b>61,578,332</b>	<b>2,665,076</b>	<b>4.52%</b>
Interest Earnings	75,000	314,683	75,000	1,092,911	300,000	800,000	500,000	166.67%
Donations, Refunds, Charges, Misc.	2,500,000	1,864,675	2,500,000	1,881,164	2,500,000	2,000,000	(500,000)	-20.00%
Rental Income	85,000	87,813	85,000	85,400	85,000	85,000	0	0.00%
Interfund Transfer - Debt Service					1,065,000	565,000	(500,000)	-46.95%
Health Insurance					625,000	625,000	0	0.00%
Non-Spendable Liquidated						967,960	967,960	100.00%
<b>TOTAL OTHER REVENUE</b>	<b>2,660,000</b>	<b>2,267,171</b>	<b>2,660,000</b>	<b>3,059,475</b>	<b>4,575,000</b>	<b>5,042,960</b>	<b>467,960</b>	<b>10.23%</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,500,000</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0.00%</b>
<b>PROPERTY TAX LEVY</b>	<b>29,922,927</b>	<b>30,050,564</b>	<b>30,773,842</b>	<b>30,943,214</b>	<b>32,074,827</b>	<b>34,274,931</b>	<b>2,200,104</b>	<b>6.86%</b>
<b>TOTAL REVENUES</b>	<b>88,546,056</b>	<b>87,418,400</b>	<b>93,045,211</b>	<b>91,127,070</b>	<b>98,563,083</b>	<b>103,896,223</b>	<b>5,333,140</b>	<b>5.41%</b>
<b>TOTAL EXPENDITURES</b>	<b>88,546,056</b>	<b>84,922,534</b>	<b>93,045,211</b>	<b>91,031,188</b>	<b>98,563,083</b>	<b>103,896,223</b>	<b>5,333,140</b>	<b>5.41%</b>

one time

5.41%  
5.41%



2-26-2025

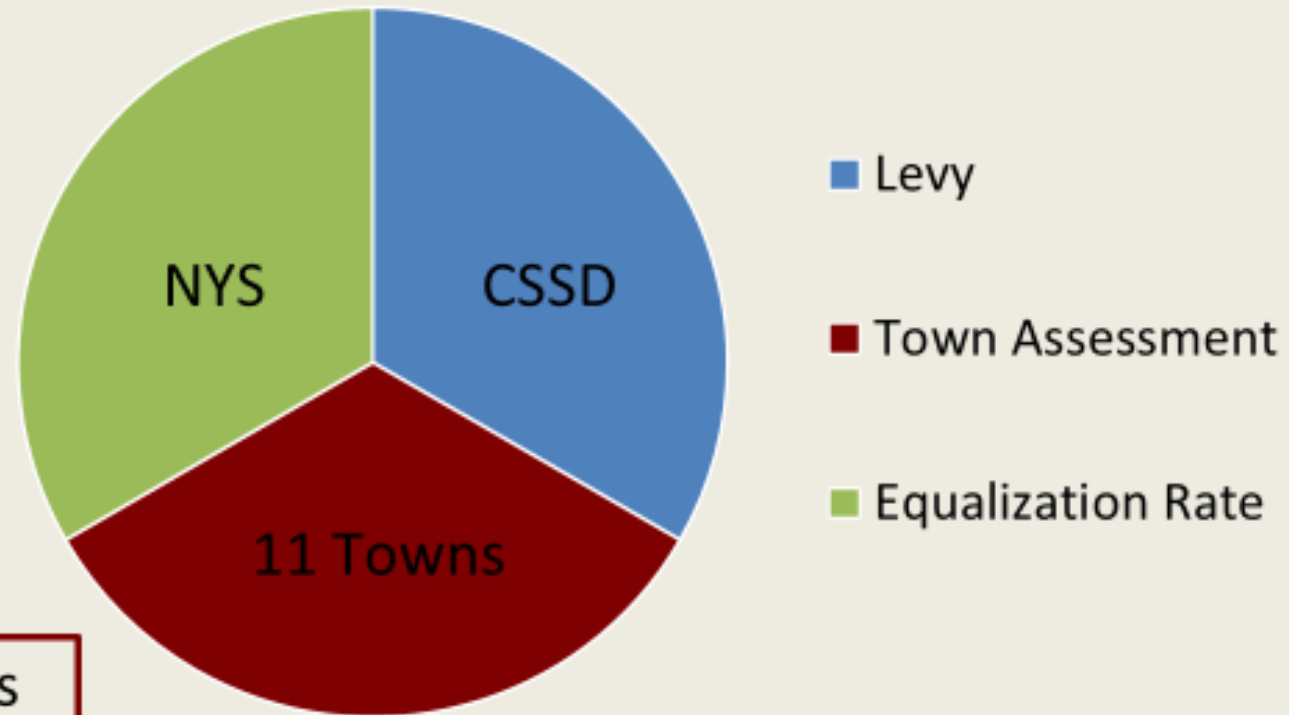


**TAX LEVY INCREASE**

	2024-25 Budget Revenues		2025-26 Proposed Revenues	% CHANGE
Total State Aid	\$58,913,256	Total State Aid	\$61,578,832	4.52%
Total Tax Levy	\$32,074,827	Total Tax Levy	\$34,274,931	6.86%
Other Revenue	\$4,575,000	Other Revenue	\$5,042,960	10.23%
Designated Fund Balance	\$3,000,000	Designated Fund Balance	\$3,000,000	0.00%
TOTAL REVENUES	\$98,563,083	TOTAL REVENUES	\$103,896,223	5.41%

# TAX RATE → 3 Parts

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A 6.86% Levy increase is only 1 of the 3 parts.

# Tax Levy vs. Tax Rate

- **Tax Levy** is the total amount of money a school district raises in taxes each year from all property owners in the district.
- **Tax Rates** are calculated by dividing the total amount of the tax levy by the total taxable assessed value (Town Assessor's Office) in a community.
  - Tax rates are affected by changes in municipal assessments and state equalization rates (NYS Board of Real Property Tax Services), which are determined in the summer.
  - The tax rate is used to calculate each individual property tax bill.



# So why did my taxes increase?

- Tax rates for each municipality within the district are set each August. They are based on the tax levy for the year and final municipal assessments for each of the towns (11). Tax rates vary between towns because property in each is assessed at different levels in relation to full market value. The state assigns each town an equalization rate to fairly divide the tax levy between the towns.
- The district **does not control** any part of the assessment or equalization process. Questions about assessments and equalization rates should be directed to the appropriate town assessor's office.



# KEEP IN MIND...THE **TRUE** TAX RATE IS DECREASING

APRIL BUDGET		AUGUST ACTUAL
* <b>Estimated</b> tax rate per thousand		** <b>Actual</b> tax rate per thousand
\$14.43	2025-26	??
\$14.86	2024-25	\$13.51
\$16.40	2023-24	\$14.08
\$18.84	2022-23	\$15.95
\$18.84	2021-22	\$17.53
\$19.67	2020-21	\$18.84
\$19.32	2019-20	\$18.95
\$19.28	2018-19	\$18.91

\*Assuming the Town Assessment and Equalization Rate are unchanged



\*\*Actual Town Assessment and Equalization Rate when finalized (in August for September school tax bills)



SO ON A \$100,000 HOME...

6.86%

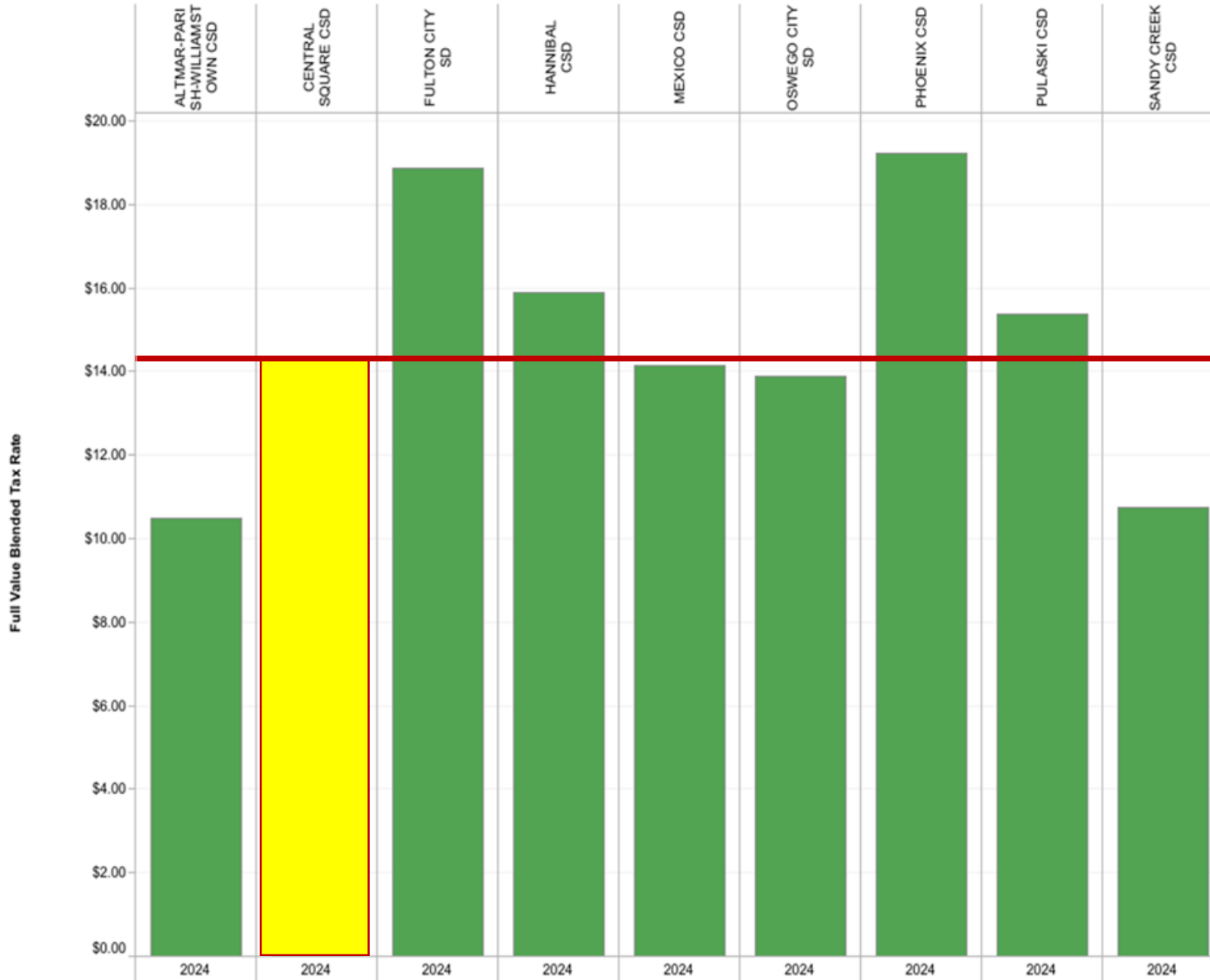
<b>\$13.51</b>	2024-25	Current tax rate per thousand
<b>\$14.43</b>	2025-26	*Estimated tax rate per thousand
<b>.92</b>	Increase per thousand	



or \$92.00\* (assuming the Town Assessment and Equalization Rate are unchanged)

### Full Value Tax Rates

Source: NY Office of the State Comptroller For districts with differing tax rates a blended rate is calculated using the Full Value and Tax Levy

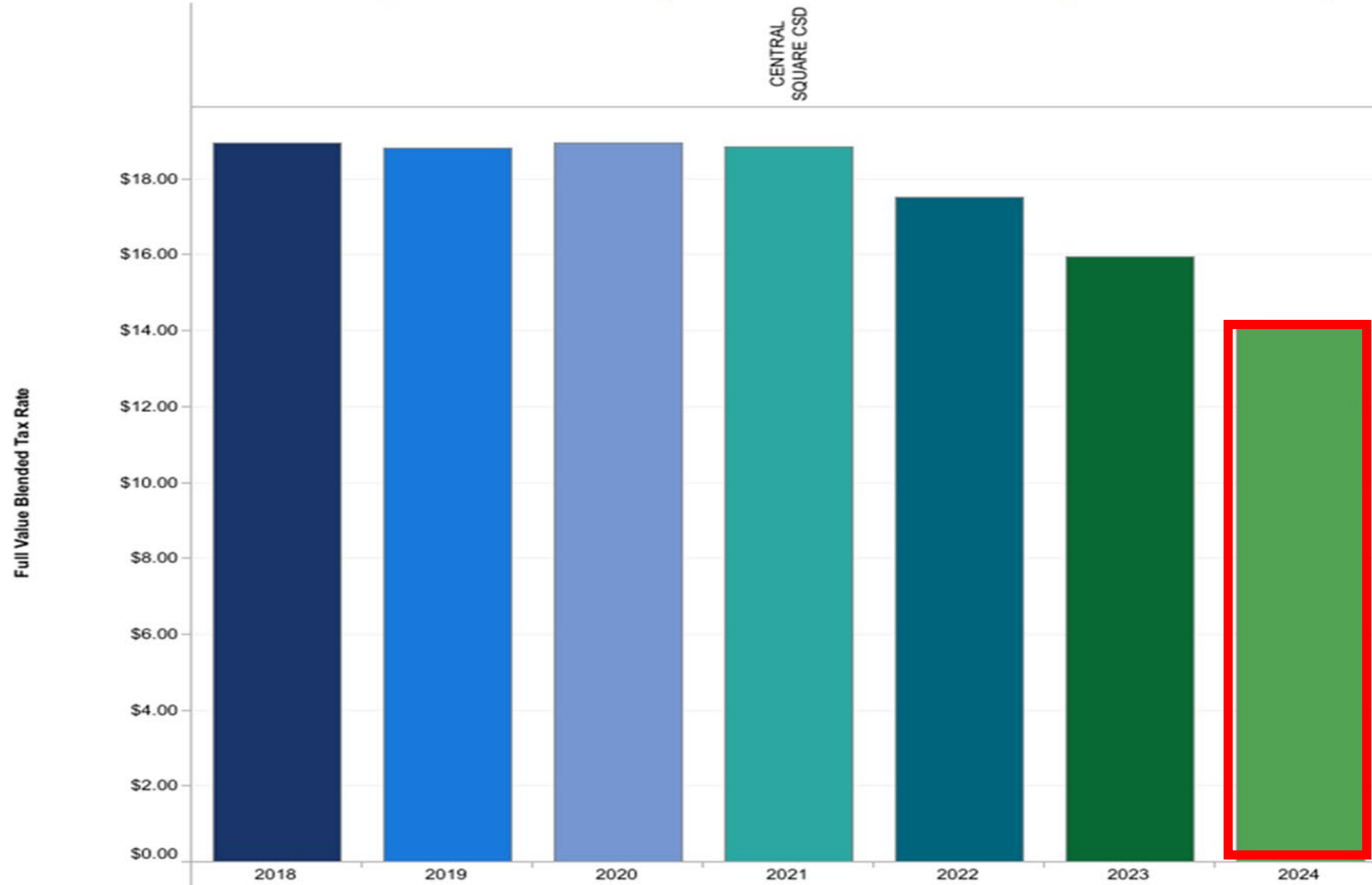


## 2024 Full Value Tax Rates



## Full Value Tax Rates

Source: NY Office of the State Comptroller For districts with differing tax rates a blended rate is calculated using the Full Value and Tax Levy



# PROPOSITIONS



☐ YES

☐ NO

## PROPOSITION # 1

## 2025 – 2026 GENERAL FUND BUDGET

### RESOLVED:

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 \$103,896,223 (U.S. Dollars: One Hundred and Three Million, Eight Hundred and Ninety-Six Thousand, and Two Hundred and Twenty-Three) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2025 and ending June 30, 2026, 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?

☐ YES

☐ NO

## PROPOSITION # 2

## SCHOOL TRANSPORTATION VEHICLES

### RESOLVED:

Shall the Board of Education of the Central Square Central School District be authorized to purchase and finance seven (7) diesel/gas, 65-passenger student transportation vehicles, two (2) diesel/gas, 30-passenger student transportation vehicles, and one (1) diesel/gas, 24-passenger/5 wheelchair student transportation vehicle, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$1,769,100, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$1,769,100, shall be issued.

# PROPOSITIONS

☐ YES

☐ NO

## PROPOSITION # 3

## LIBRARY TAX

### RESOLVED:

That the Board of Education of the Central Square Central School District, County of Oswego, State of New York, pursuant to Education Law, Section 295, be authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, in the amount of \$25,000 (in addition to the current annual appropriation of \$70,000 for a total of \$95,000 annually), which shall be paid to the Central Square Library for the support and maintenance of the library, with this appropriated amount to be the annual appropriation until thereafter modified by a future vote of the electors of the Central Square Central School District.





# 3 CANDIDATES SEEK ELECTION TO THE BOE



Allison Douglas  
Candidate  
Re-election



Kenneth Sherman  
Candidate  
Re-election



Ryan Lucas  
Candidate  
Election

## BOARD OF EDUCATION CANDIDATES



*To empower all students to excel  
as citizens in a changing world*

# DID YOU KNOW...

*Sharing our “good news” with you!*

# NOTABLE ACHIEVEMENT

- Middle School 7/8 team takes third at countywide Battle of the Books
- Four Central Square Middle School students represented the district at the countywide **Battle of the Books** and came away with third place medals in the grades seven/eight competition.



The team, named the “Tactical Readers,” competed against six other teams from Oswego County.



# NATIONAL HONOR SOCIETY INDUCTS 34 MEMBERS

NHS Advisor Melissa Staats, who has been involved with the organization for 10 years, helped lead the ceremony during which current members inducted new ones. Central Square Superintendent Thomas J. Colabufo congratulated the students on their achievement and commitment to the four pillars of scholarship, leadership, character and service.

Before he concluded, Colabufo made sure to recognize Staats, who will retire following the 2024-25 school year, for her continued dedication and efforts which have impacted hundreds of students in both NHS and her classroom as a high school art teacher.

“It has been a wonderful experience working with students who truly want to change the world through their leadership, scholarship, character, and service,” said Staats. “My career keeps me hopeful for the future.”



PVM's National Honor Society inducted 34 members this year at it's fall induction ceremony.

# DECA State Competition



PVM HS students place at state DECA competition. Students from the Paul V. Moore High School DECA chapter attended the New York State DECA competition from March 5 -7 at the Rochester Convention Center.

They competed against approximately 3,500 students from across the state.

"We are so unbelievably proud of all of our students who attended the state competition and for those who qualified to attend the International Career Development Conference in Orlando, Fla., in April," said advisors Michele Nelson and Carol Dristle.



# DRAMA CLUB PRODUCTIONS



All Chime In



Shuffling



HADESTOWN

Our community enjoyed some entertainment with three amazing performances this year!

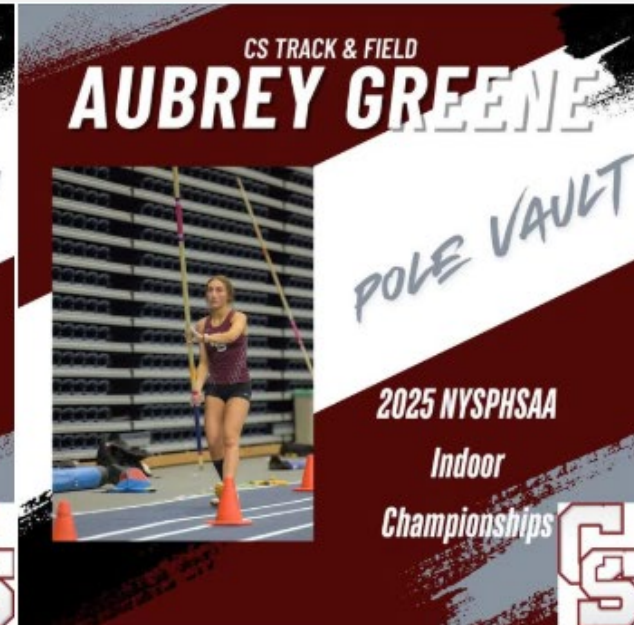
# CSMS 6th graders bring Greek Museum to life



The live Greek Museum took place just before winter break as sixth grade's team one celebrated the end of an ELA novel and unit of study in social studies class by participating in the enrichment project.

# OUR ATHLETIC DEPARTMENT HAD SOME NOTABLE ACHIEVEMENTS

Aubrey Greene and Charlie Raymond qualified for the NYSPHSAA Indoor Track and Field State Championships. Aubrey Greene qualified based on her personal record of 10-6 and placing 3rd, while Charlie Raymond qualified for the Intersectional Relay due to his 3rd place finish in the 1k.







## Central Square varsity girls flag football is off and running



History is in the making at Central Square High School as the district celebrates the debut of its first-ever varsity girls flag football team. The Redhawks have been taking the field against other Section III teams for their first season.

What began with a small but determined core group of student-athletes quickly grew into a full-fledged team, now boasting 35 passionate and dedicated players.



Music in our Schools Month  
Wind Ensemble Concert rocks PVM HS



# Central Square Hosts "A Night of Musical Theatre" Cabaret Performance



The Central Square School District recently held its annual Cabaret Performance, a dazzling evening of music and celebration that highlighted the exceptional talents of high school students while supporting a great cause.

# Class of 2025 Senior earns national commendation



Paul V. Moore High School Principal Dr. Heidi Sweeney has announced that Central Square School District's Abigail Sundet has earned a commendation from the 2025 National Merit Scholarship Program.



$$8-5+3=$$

$$4 \times 2$$

It's YOUR School

$$e=mc^2$$



YOUR VOTE COUNTS

May 20, 2025



