

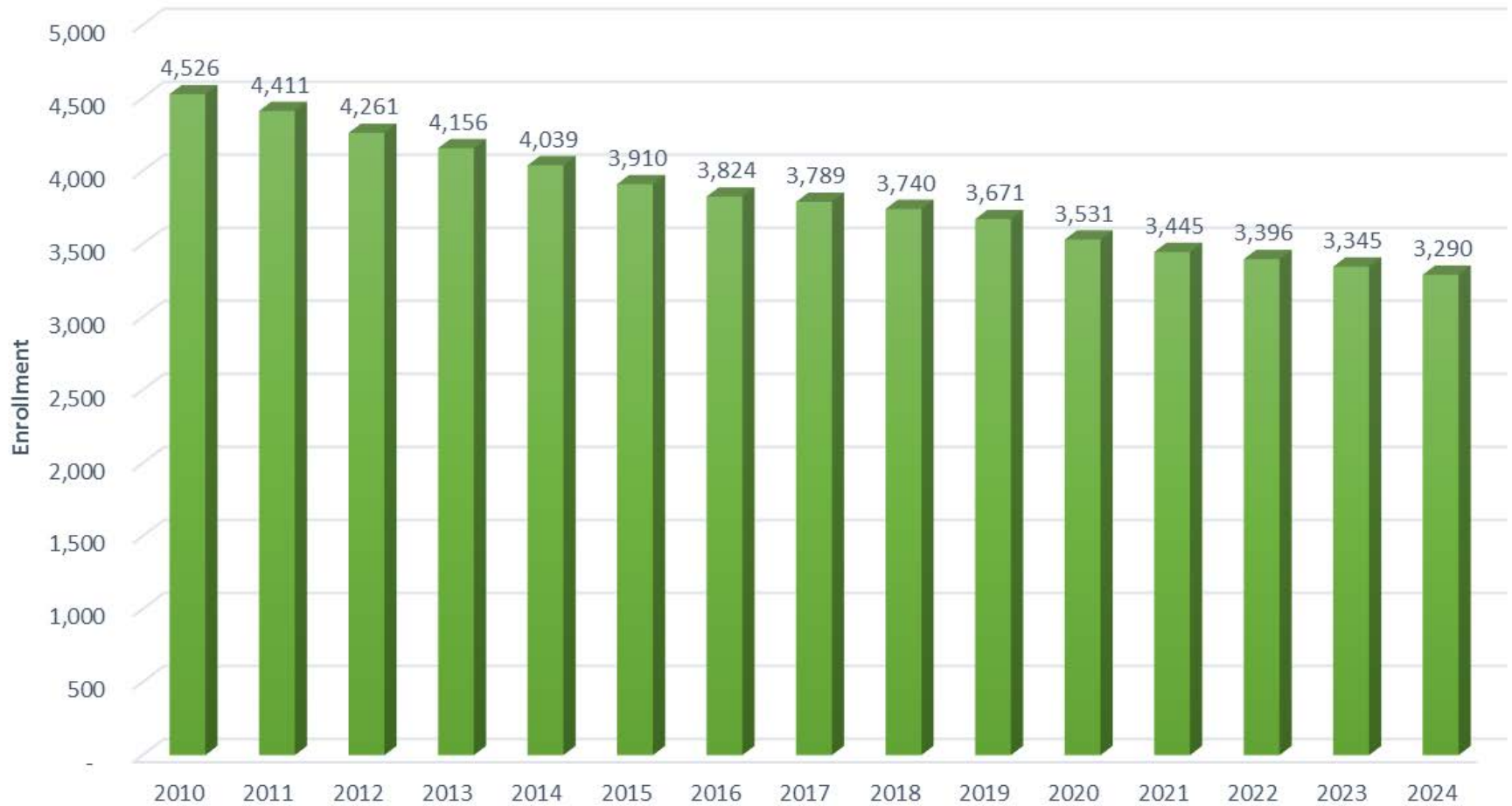


BUDGET WORKSHOP

March 11, 2019

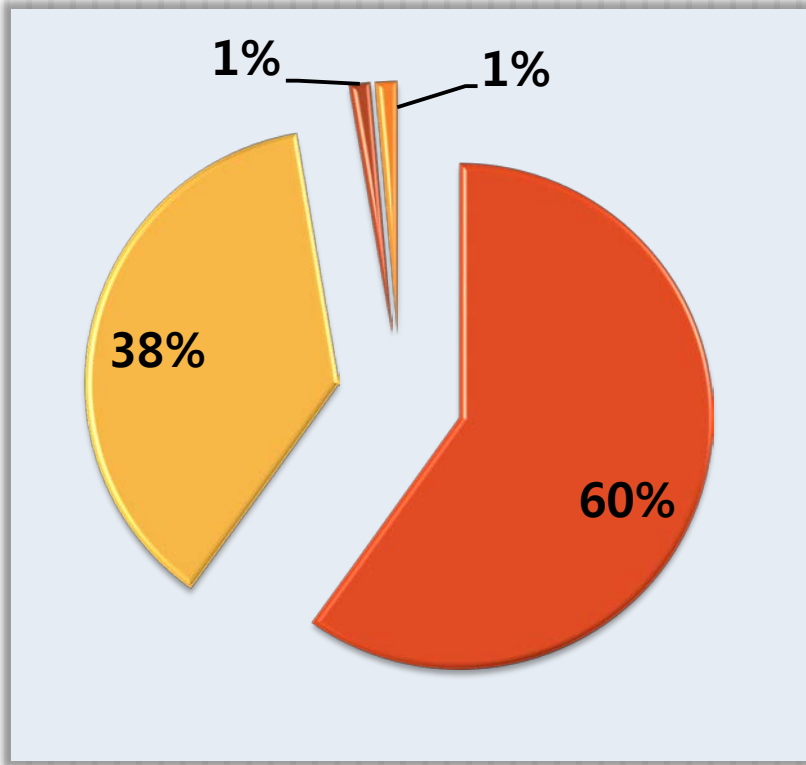
Central Square Central School District

Total Enrollment Trend



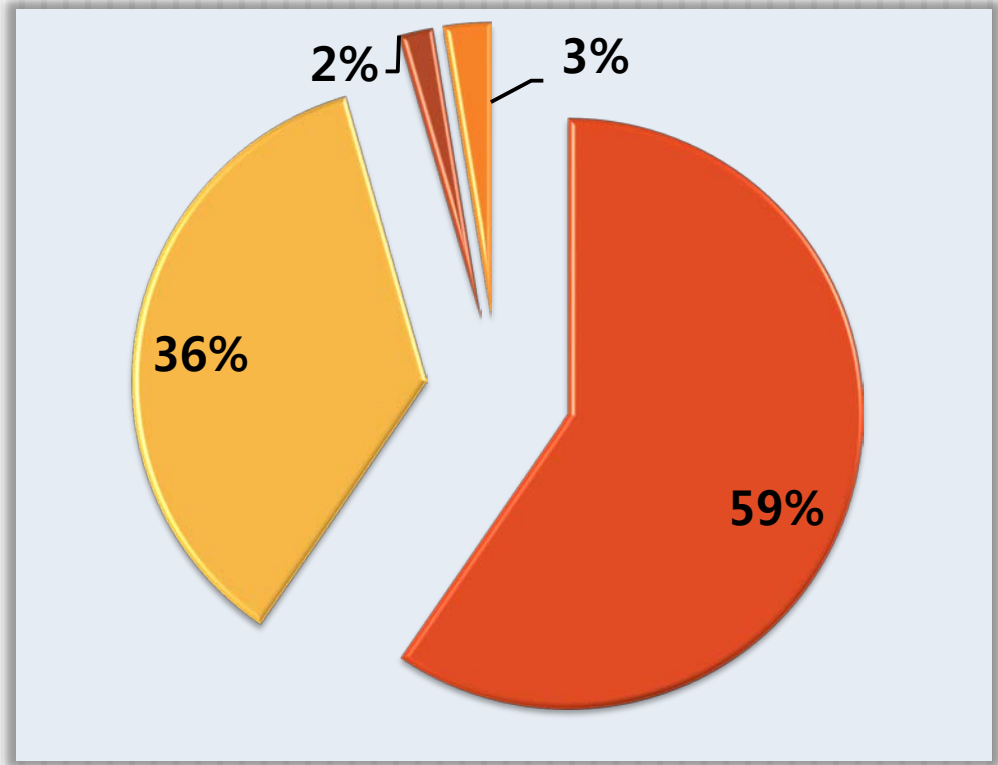
Data obtained from *Forecast5 Analytics*

Revenues



2018 – 19

State Aid	\$ 44,967,723
Tax Levy	28,066,912
Designated Fund Balance	1,000,000
Other	1,015,000
TOTAL	\$ 75,049,635



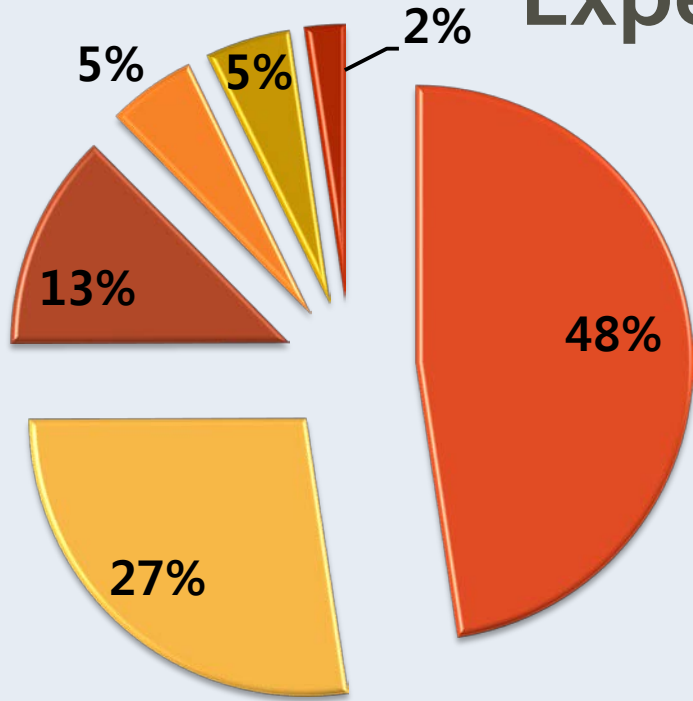
2019 – 20

State Aid	\$ 47,709,267	6.10%
Tax Levy	28,829,287	2.72%
Designated Fund Balance	1,500,000	50.00%
Other	2,075,000	104.43%
TOTAL	\$ 80,113,554	6.75%

Revenue Detail

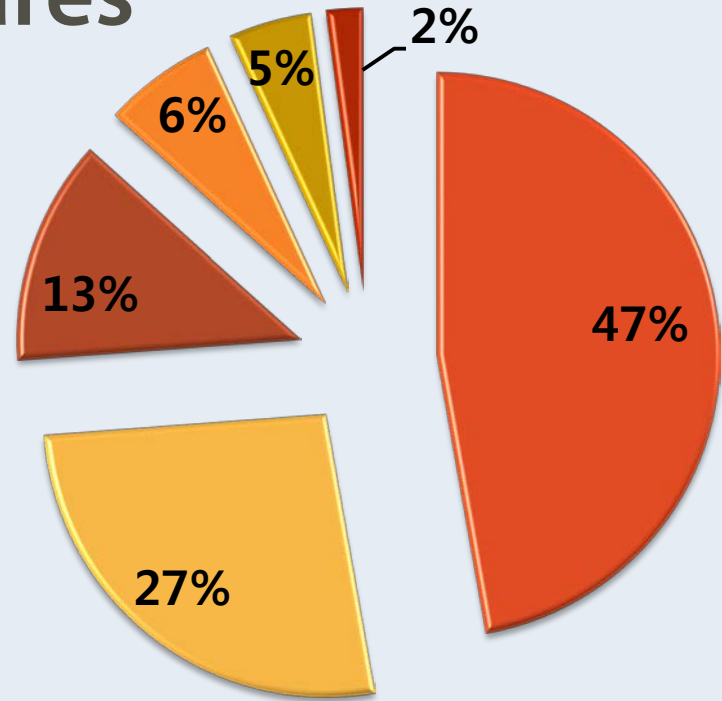
GENERAL FUND	2016-2017 BUDGET	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	PROPOSED 2019-2020 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	30,146,155	30,723,118	30,971,988	30,784,095	31,882,350	32,316,928	434,578	1.36%
Excess Cost	1,929,208	1,878,713	1,951,557	2,041,961	1,715,108	2,265,892	550,784	32.11%
Transportation	5,386,896	5,454,513	5,749,386	5,442,331	5,748,105	5,630,245	(117,860)	-2.05%
Textbook/Library/Software	312,443	310,235	309,164	305,264	308,788	303,832	(4,956)	-1.60%
Computer Hardware	70,059	70,023	69,296	69,297	69,777	68,731	(1,046)	-1.50%
BOCES Aid	3,455,036	3,242,174	3,666,890	3,235,739	3,940,499	4,533,042	592,543	15.04%
Building Aid	4,723,192	4,682,867	2,592,442	2,444,645	1,303,096	2,590,597	1,287,501	98.80%
TOTAL STATE AID	46,022,989	46,361,643	45,310,723	44,323,332	44,967,723	47,709,267	2,741,544	6.10%
Interest Earnings	0	11,639	0	20,035	0	90,000	90,000	100.00%
Donations, Refunds, Charges, Misc.	900,000	2,862,105	900,000	1,446,984	900,000	1,400,000	500,000	55.56%
Rental Income	0	200	220,000	239,700	115,000	85,000	(30,000)	-26.09%
Interfund Transfer Debt Service						500,000	500,000	100.00%
Pouring Rights Income	105,694	105,694	105,694	105,694	0	0	0	0.00%
TOTAL OTHER REVENUE	1,005,694	2,979,638	1,225,694	1,812,413	1,015,000	2,075,000	1,060,000	104.43%
DESIGNATED FUND BALANCE	1,000,000	0	1,000,000	0	1,000,000	1,500,000	500,000	50.00%
PROPERTY TAX LEVY	27,229,917	27,300,082	27,504,896	27,564,086	28,066,912	28,829,287	762,375	2.72%
TOTAL REVENUES	75,258,600	76,641,363	75,041,313	73,699,831	75,049,635	80,113,554	5,063,919	6.75%
TOTAL EXPENDITURES	75,258,600	72,361,088	75,041,313	72,655,439	75,049,635	80,113,554	5,063,919	6.75%

Expenditures



2018 – 19

Salaries	\$ 35,713,496
Fringe Benefits	20,539,329
CiTi BOCES Services	9,493,255
Debt Service	3,856,868
Other	3,716,687
Utilities & Fuel	1,730,000
TOTAL	\$ 75,049,635



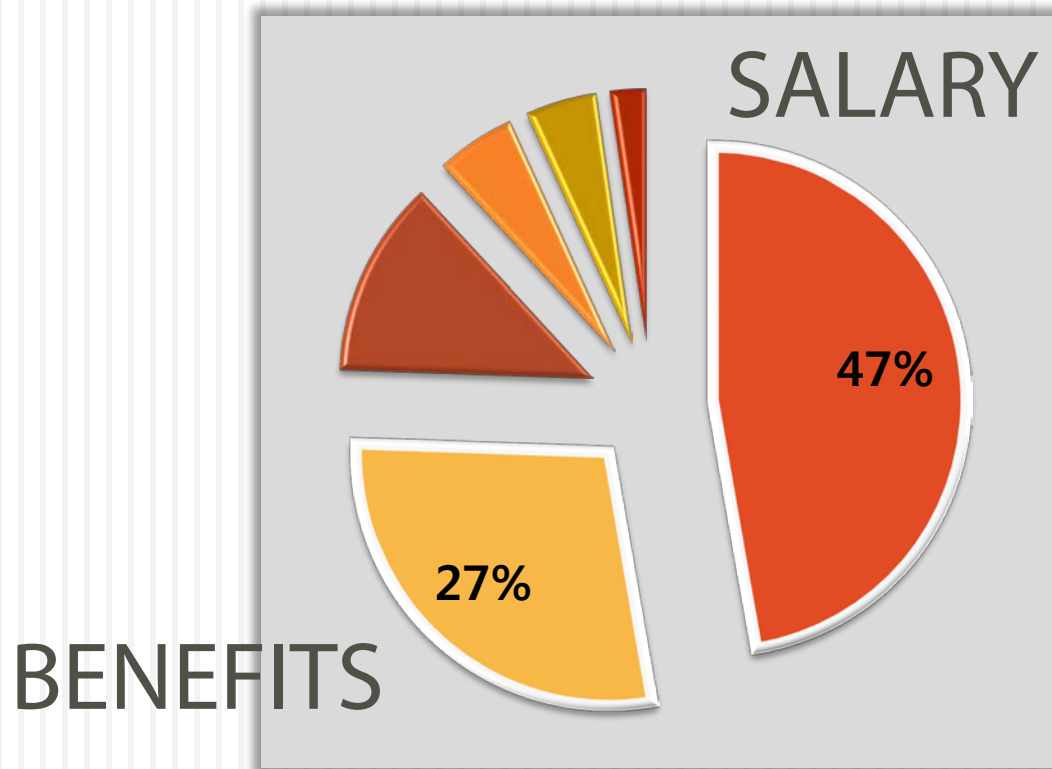
2019 – 20

Salaries	\$ 37,825,811	5.91%
Fringe Benefits	21,313,290	3.77%
CiTi BOCES Services	10,298,375	8.48%
Debt Service	5,220,000	35.34%
Other	3,796,078	2.14%
Utilities & Fuel	1,660,000	-4.05%
TOTAL	\$ 80,113,554	6.75%

Expenditure Detail


GENERAL FUND		2016-2017 BUDGET	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	PROPOSED 2019-2020 BUDGET	CHANGE	% CHANGE
(Acct. No.)									
1010	BOARD OF EDUCATION	41,827	31,325	41,827	35,686	41,827	42,602	775	1.85%
1060	DISTRICT MEETING	38,032	28,093	37,500	27,477	37,500	37,500	0	0.00%
1240	SUPERINTENDENT'S OFFICE	225,387	168,340	219,980	225,421	244,804	260,613	15,809	6.46%
1310	BUSINESS SERVICES	486,140	421,603	493,564	483,553	522,755	543,378	20,623	3.95%
1330	TAX COLLECTION	33,313	30,641	33,607	25,424	34,011	34,325	314	0.92%
1420	LEGAL SERVICES	75,000	95,157	75,000	107,509	75,000	100,000	25,000	33.33%
1430	PERSONNEL SERVICES	132,580	130,989	138,509	132,322	146,074	157,716	11,642	7.97%
1480	PUBLIC INFORMATION	92,800	78,539	95,365	89,712	98,005	100,725	2,720	2.78%
1620	BUILDING OPERATIONS	3,971,737	3,903,055	4,117,024	3,863,516	4,211,564	4,307,429	95,865	2.28%
1621	BUILDING MAINTENANCE	709,179	750,719	1,244,005	1,256,164	873,325	933,750	60,425	6.92%
1670	PRINTING	357,710	255,481	358,847	297,252	363,050	374,253	11,203	3.09%
1680	DATA PROCESSING	400,000	474,933	475,000	549,019	489,250	525,000	35,750	7.31%
1910	INSURANCE	226,600	220,383	233,400	219,640	240,500	247,715	7,215	3.00%
1981	BOCES CENTRAL SERVICES	1,599,588	1,605,732	1,689,968	1,702,524	1,831,100	1,942,430	111,330	6.08%
2010	CURRICULUM SUPPORT	765,905	809,235	804,214	747,190	914,335	922,951	8,616	0.94%
2070	STAFF DEVELOPMENT	139,850	124,407	143,600	65,745	147,450	224,850	77,400	52.49%
2110	INSTRUCTION - DISTRICT WIDE	591,270	645,902	742,000	1,086,920	855,000	915,000	60,000	7.02%
2110	INSTRUCTION - ELEMENTARY	8,070,978	8,483,725	7,963,752	7,861,451	8,211,376	8,604,791	393,415	4.79%
2110	INSTRUCTION - MIDDLE SCHOOL	4,722,536	4,704,144	4,649,271	4,571,256	4,888,636	5,057,927	169,291	3.46%
2110	INSTRUCTION - HIGH SCHOOL	6,494,862	6,278,121	6,005,229	6,159,118	6,189,566	6,480,167	290,601	4.70%
2250	PUPILS WITH DISABILITIES	8,106,612	8,706,368	8,687,145	9,064,298	9,727,730	10,426,614	698,884	7.18%
2280	OCCUPATIONAL EDUCATION	1,868,338	1,837,948	1,914,747	1,924,983	2,391,011	2,489,951	98,940	4.14%
2630	LEARNING TECHNOLOGY	1,052,452	1,170,916	1,307,486	1,600,150	1,324,630	1,567,891	243,261	18.36%
2815	HEALTH SERVICES	428,584	409,100	397,891	416,634	448,044	462,044	14,000	3.12%
2820	PSYCHOLOGICAL SERVICES	634,208	687,486	719,450	622,420	706,618	734,770	28,152	3.98%
2850	CO-CURRICULAR	231,239	240,804	259,989	260,341	266,714	342,689	75,975	28.49%
2855	INTERSCHOLASTIC ATHLETICS	748,672	782,890	793,172	822,112	827,072	849,632	22,560	2.73%
5510	STUDENT TRANSPORTATION	3,803,667	3,659,895	3,878,761	3,788,325	4,086,671	4,410,636	323,965	7.93%
5530	TRANSPORTATION BUILDING	471,282	469,515	421,095	424,328	459,820	482,915	23,095	5.02%
9010-9060	FRINGE BENEFITS	21,738,252	18,037,371	22,499,915	19,497,014	20,539,329	21,313,290	773,961	3.77%
9901-9950	TRANSFERS-OTHER FUNDS	7,000,000	7,118,271	4,600,000	4,727,935	3,856,868	5,220,000	1,363,132	35.34%
TOTALS		75,258,600	72,361,088	75,041,313	72,655,439	75,049,635	80,113,554	5,063,919	6.75%

74% OF OUR BUDGET



Who are they? Where are they?

Elementary Teachers

Building	Enrollment (includes UPK)	K-5	UPK	Bridges 4-5	Special Areas		AIS/ Reading	Consultants
AA Cole	415	18	1	1			2	1
Brewerton	443	20	1				1.5	1
HME	405	18	.5				3	1
MHE	502	23	.5				3	1
					LMS	4		
					Music	4		
					PE	4		
					Art	3		
TOTAL		79	3	1	15		9.5	4

Secondary Teachers

Building/ Enrollment	Grade 6	Grades 7 & 8	Special Areas	CTE	Foreign Language	AIS/ Reading	Guidance Counselors
CSMS 859		ELA 6 Science 6 Math 6 S.S. 6	PE 4 Music 4.5 Art 2 LMS 1 Health 1.5	Tech 3 FACS 2.5	4.5	3	3
CSMS TOTAL	12	24	13	5.5	4.5	3	3
PVM 1,169		CORE (ELA, Math, SS. Science)	PE 5 Music 2.5 Art 5 LMS 1 Health 1	Tech 3 Business 4.5	5.5	1	5
		ELA 11 Science 13 Math 10 S.S. 11					
PVM TOTAL		45	15.5	7.5	5.5	1	5
TOTAL	12	69	27.5	13	10	4	8

District-Wide Special Education Teachers

Level	Special Education	Bridges 4-5	Speech	OT/PT (Includes 1 COTA)	Psychologist
Elementary	16	1	6	4	4
Middle School	12		.8	.5	2
High School	14		.2	.5	2
TOTAL	42	1	7	5	8

Total Teachers



UPK	3
K – 5	79
6	12
7 – 12 (Core)	69
Special Areas	43.5
CTE	13
Foreign Language	10
Consultants/AIS/Reading	17.5
Guidance Counselors	8
Special Education	42
Speech	7
Psychologists	8
OT/PT	5
Bridges 4-5	2
TOTAL	319

Non-Instructional Supervisors

Building	Title		
	Supervisor/ Director	Assistant Supervisor/Director	Other
All			Technology Positions 3
Food Service	1	1	
Maintenance	1		
CSMS			Social Worker 1
Transportation	1	1	Head Mechanic 1
TOTAL	3	2	5

Nurses & Monitors

Building	Nurses	Monitors	
		Full-Time	Part-Time
A. A. Cole	1		2
Brewerton	1		2
CSMS	1	2	5
HME	1		2
MHE	1		2
PVM	1	3	3
TOTAL	6	5	16

Teaching Assistants

Building	Position			Totals
	Building	Special Ed	Other	
A.A. Cole	1	10	UPK 1 K 1	13
Brewerton	1	18	UPK .5 K 1	20.5
HME	1	26	UPK .5 K 2	29.5
MHE	1	9	UPK 1 K 1 Science Room 1 Print Shop 1	14
CSMS	2	20	Health Office 1 Library 1	24
PVM	4	25	Health Office 1 Library 1	31
TOTAL	10	108	14	132

Building Clerical

Building	12 Month	10 Month
A .A. Cole	1	
Brewerton	1	
CSMS	3	1
HME	1	
Maintenance	1	
MHE	1	
PVM	5	1
Transportation	2	
TOTAL	15	2

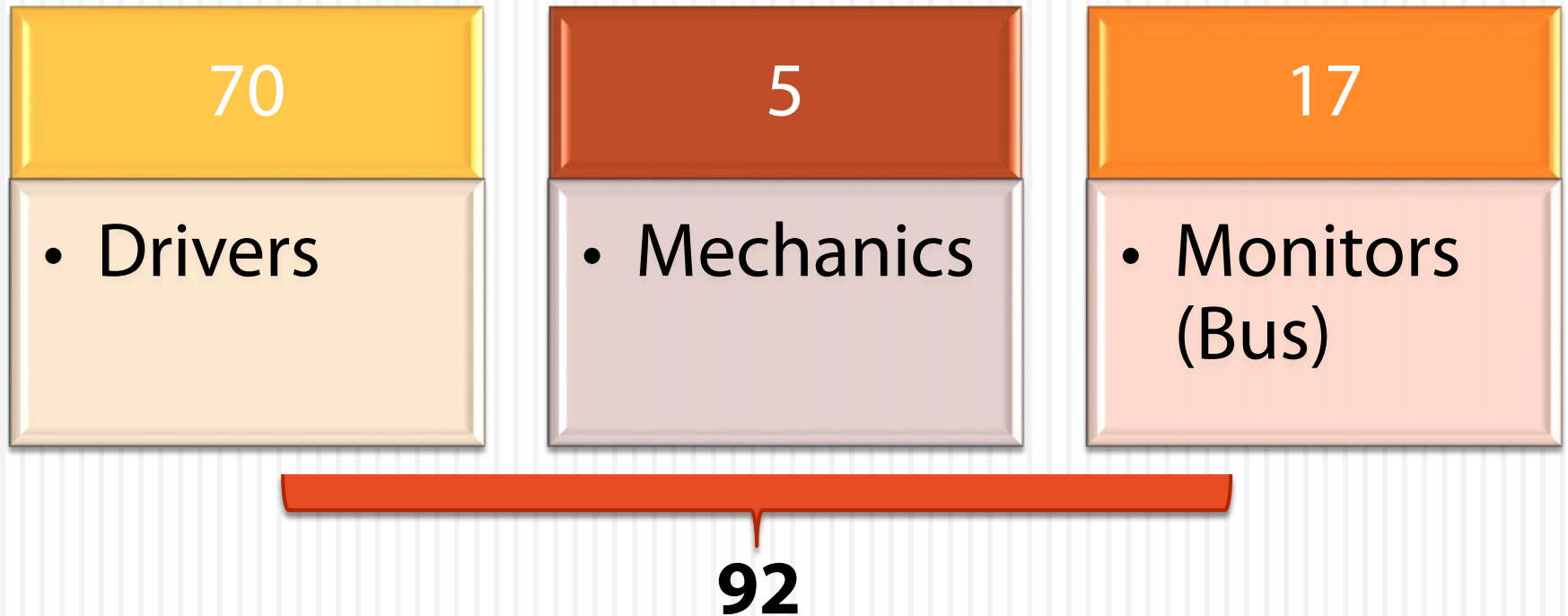
District Office Clerical

Title	12 Month
Account Clerk	3
Clerk (Food Service)	1
Confidential Senior Typist	1
Secretary to the Superintendent	1
Senior Typist	1
Personnel Assistant	2.5
Treasurer	1
Typist	4
TOTAL	14.5

Buildings & Grounds

Building	Square Ft.	Custodians	Messenger/ Custodian	Workers	
				Grounds	Maintenance
A.A. Cole	47,680	4			
Brewerton	52,600	4			
CSI	61,000	1.5			
CSMS	194,940	10.5			
District Office	18,470	-	2		
HME	57,840	4			
Maintenance	13,880	.25		6	5
MHE	90,130	6.5			
PVM	227,190	14.75			
Transportation	28,780	.5			
TOTAL		46	2	6	5

Transportation



Administrators

Building	Title		
	Principals	Assistant Principals	Other
A. A. Cole	1		
Brewerton	1		
CSMS	3		
District Office	-		Director of Student Services & Interventions 1
HME	1		
MHE	1		
PVM	1	2	Athletic Director 1 Dean of Students 1
TOTAL	8	2	3

Individual Contracts

Superintendent of Schools

Assistant Superintendent for Instruction & Personnel

Executive Director of Pupil Personnel Services

Executive Director of Elementary Education

School Business Manager

Executive Director for Planning Development & Technology

Grant Supported Salaries

Type	Amount	FTE
Title I	\$ 820,000	10
UPK	\$ 296,000	6
IDEA	\$ 735,000	12

Budget

Highlights

\$ Large Budget Increase = 6.75%

- due to lapse in capital projects
- debt expense/building aid

2018-19 Decrease = 0 budget changes

2019-20 Increase = brings 2 years back on line

\$ Tax Increase = 2.72%

- within the tax cap regulations
- 98% of districts staying with the cap
- maximum allowable state average = 2.9%

\$ Increase Appropriated Fund Balance

- use of last year's fund balance over 4%
- from Health Insurance changes

\$ Increase in "Other" Revenue

- refund prior year's expenditures
- health insurance changes

1 SHOT REVENUE



Budget Includes



\$ Swing space use of CSI

- Administrator, clerical, nurse, monitors
- Technology

\$ Positions

- 8 Teaching Assistants, Unified Basketball & Bowling
- 2 – 12 month Sysops (TA's)

and...

CiTi BOCES

- \$ BOCES/Other
- \$ Navigate Prepared
- \$ OCLI (Reading League)
- \$ Armoured One
- \$ Forecast 5/Lab
- \$ Data Person (additional days)
- \$ Print Management Services
- \$ Farnham Services
- \$ Vendor Scoring Service
- \$ E Doctrine
- \$ Mastery Connect
- \$ OLAS (recruitment software)
- \$ BrightBytes
- \$ Blackboard

OTHER

- \$ Unified Basketball & Bowling
- \$ Employee Recognition
- \$ Increase students to music instrument replacement plan



Where do we go from here?

Possible Adjustments/Changes



- \$ Retirement Incentive
- \$ Declining Enrollment = Positions (Elementary)
- \$ Mental Health Initiatives/Positions
- \$ Reading Initiative/Positions
- \$ Needs Based on Enrollment (HS)

Balancing the Budget Long-term

\$ Sale of Building

\$ Long-term CSI Plan:

Special Education Programming

Alternate Education Programming

\$ Security Capital Project

\$ Smart Schools Bond Act





Get Budget Smart!

2019 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

April 2 – April 6

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

April 29

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 7 – 14

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

May 15

Deadline for mailing budget notice.

April 22

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

April 30 – May 7

Districts must complete budget seven days before public hearing.

May 7 – 16

Last possible day for voter registration with school district boards of registration (14-5 days before vote).

May 21

Annual Budget Vote & School Board Election

May 7 – 21

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