

# BUDGET WORKSHOP

2019 - 2020

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CENTRAL SQUARE CENTRAL SCHOOL DISTRICT  
APRIL 8, 2019



**FACT  
CHECK**

# CSSD'S 2018-19 BUDGET WITH 2019-20 PROJECTIONS *from the January Executive Run*

Aid Category	2018 – 2019 Adopted	2019 – 2020 Proposed	Change in Aid
<b>Foundation Aid</b>	<b>\$ 31,882,350</b>	<b>\$ 32,316,928</b>	<b>\$ 434,578</b>
Building Aid	1,303,096	2,590,597	1,287,501
Transportation Aid	5,748,105	5,630,245	(117,860)
BOCES Aid	3,940,499	4,733,042	792,543
Private Excess Cost Aid	0	123,012	123,012
Public Excess Cost Aid	1,715,108	2,142,880	427,772
<b>Total Expense Based Aids</b>	<b>\$ 12,706,808</b>	<b>\$ 15,219,776</b>	<b>\$2,512,968</b>
Software, Library, Textbook Aid	308,788	303,832	(4,956)
Hardware & Technology Aid	69,777	68,731	(1,046)
Universal Pre-K (Grant)	372,526	372,526	0
<b>Total Other Aids</b>	<b>\$ 751,091</b>	<b>\$ 745,089</b>	<b>(\$ 6,002)</b>
<b>TOTAL AID</b>	<b>\$ 45,340,249</b>	<b>\$ 48,281,793</b>	<b>*6.54% \$ 2,941,544</b>

# NEW YORK STATE ADOPTED BUDGET

*from the April Executive Run*

Aid Category	2019 – 2020 Executive Budget	2019 – 2020 Adopted Budget	Change in Aid
<b>Foundation Aid</b>	<b>\$ 32,316,928</b>	<b>\$ 32,556,041</b>	<b>\$ 239,113</b>
Building Aid	2,590,597	2,590,597	0
Transportation Aid	5,630,245	5,630,245	0
BOCES Aid	4,733,042	4,693,045	(39,997)
Private Excess Cost Aid	123,012	122,844	0
Public Excess Cost Aid	2,142,880	2,142,880	(168)
<b>Total Expense Based Aids</b>	<b>\$ 15,219,776</b>	<b>\$ 15,179,611</b>	<b>(\$ 40,165)</b>
Software, Library, Textbook Aid	303,832	300,272	(3,560)
Hardware & Technology Aid	68,731	68,069	(662)
Universal Pre-K (Grant)	372,526	372,526	0
<b>Total Other Aids</b>	<b>\$ 745,089</b>	<b>\$ 740,867</b>	<b>(\$ 4,222)</b>
<b>TOTAL AID</b>	<b>\$ 48,281,793</b>	<b>\$ 48,476,519</b>	<b>\$ 194,726</b>



# The 2019-20 State Budget passed the Legislature on Sunday, March 31<sup>st</sup>!

## ***2019-20 State Budget Highlights***

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### ***The State budget rejected...***

- the proposal to consolidate expense-based aids
- a proposal to reduce building aid reimbursements
- the proposed requirement to mandate seat belt use on school buses

### ***The State budget included...***

- \$618 million Foundation Aid increase
- making the Tax Cap permanent
- increasing the BOCES District Superintendents salary cap for the first time since 2003
- authorizing districts and BOCES to establish TRS reserve funds
- authorizing SUNY schools to partner with high schools to offer no reduced cost tuition and fees to dually enrolled students
- authorizing piggybacking on out-of-district transportation contracts
- staggering Building Condition Surveys over five years, beginning in January 2020
- requiring that all employers provide all employees with three hours of paid leave to vote

# Balancing the Budget

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## REMEMBER...

- \$ State Budget (timing of)
- \$ State Aid Increases
- \$ Use to adjust estimated Building Aid



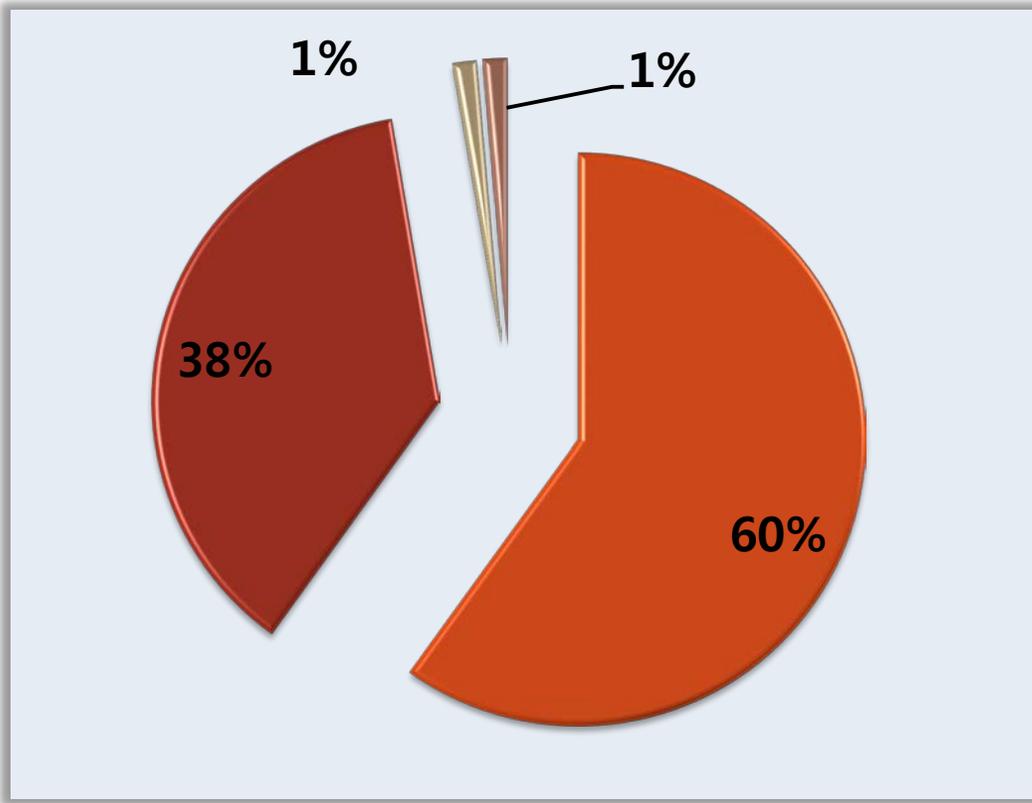
# So...

the Building Aid adjusted



Aid Category	2019-20 Proposed Budget
Foundation Aid	\$ 32,556,041
Building Aid	2,195,871
Transportation Aid	5,630,245
BOCES Aid	4,693,045
Private Excess Cost Aid	122,844
Public Excess Cost Aid	2,142,880
<b>Expense Based Aids</b>	<b>\$ 14,784,885</b>
Software, Library, Textbook Aid	300,272
Hardware & Technology Aid	68,069
*Universal Pre-K (Grant)	372,526
<b>Other Aids</b>	<b>\$ 740,867</b>
<b>TOTAL AID</b>	<b>\$ 48,081,793</b>

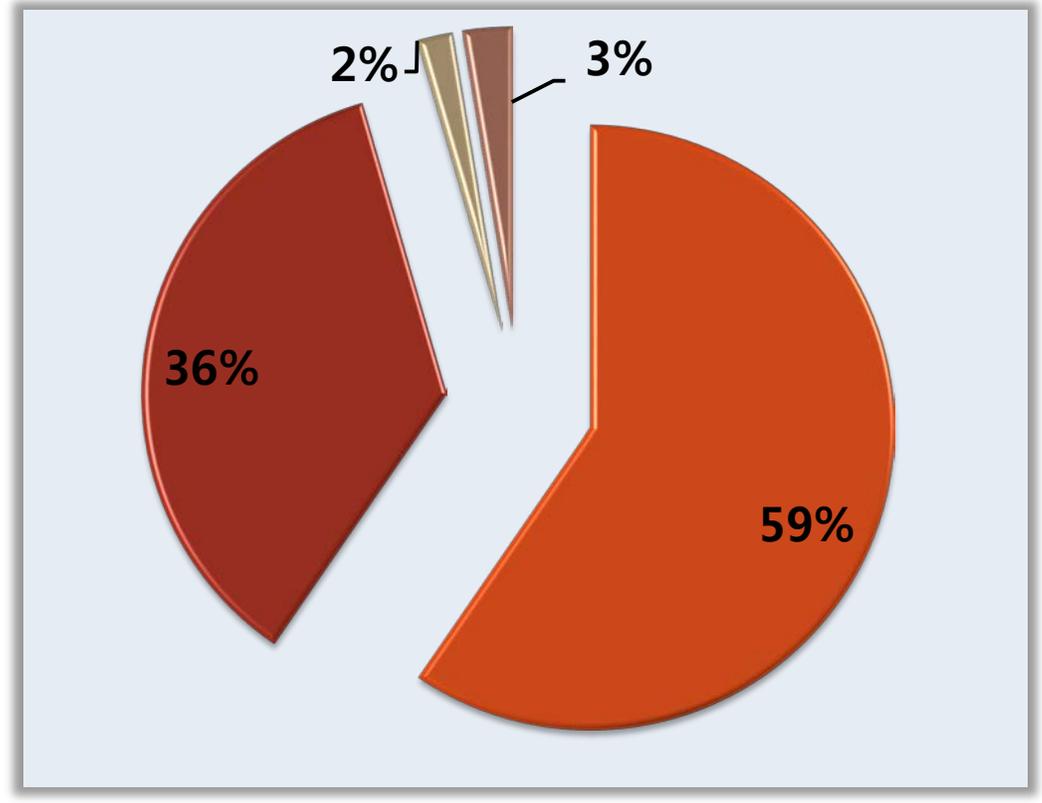
\*Reminder: **UPK is a Grant** – not in the General Fund Budget



**2018 - 19**

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

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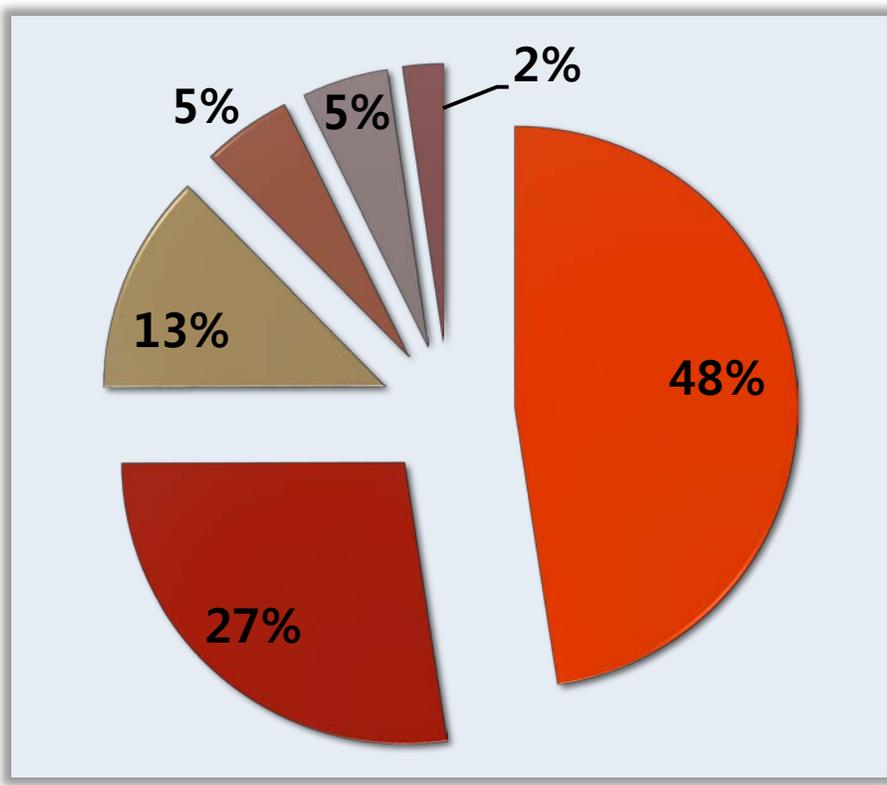


**2019 - 20**

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%
<b>TOTAL</b>	<b>\$ 80,113,554</b>	<b>6.75%</b>

# Revenue Detail

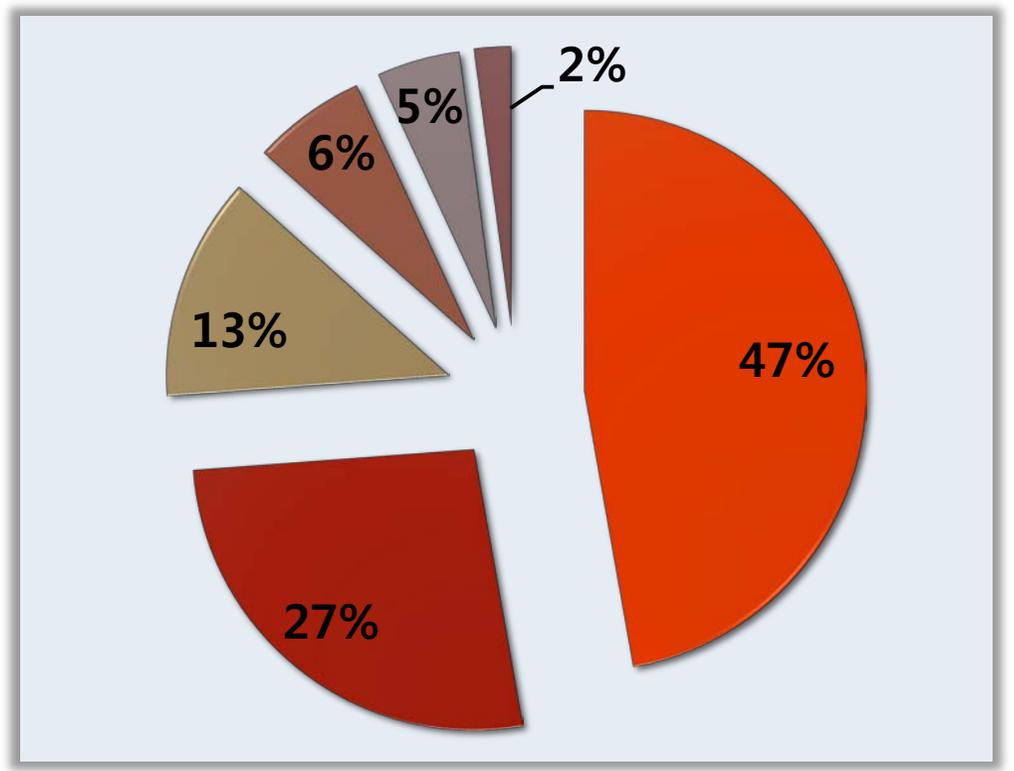
GENERAL FUND	2016-2017 BUDGET	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	PROPOSED 2019-2020 BUDGET	CHANGE
<b>I. OPERATING REVENUES</b>							
State Aid:							
Foundation Aid	30,146,155	30,723,118	30,971,988	30,784,095	31,882,350	32,556,041	673,691
Excess Cost	1,929,208	1,878,713	1,951,557	2,041,961	1,715,108	2,265,724	550,616
Transportation	5,386,896	5,454,513	5,749,386	5,442,331	5,748,105	5,630,245	(117,860)
Textbook/Library/Software	312,443	310,235	309,164	305,264	308,788	300,272	(8,516)
Computer Hardware	70,059	70,023	69,296	69,297	69,777	68,069	(1,708)
BOCES Aid	3,455,036	3,242,174	3,666,890	3,235,739	3,940,499	4,693,045	752,546
Building Aid	4,723,192	4,682,867	2,592,442	2,444,645	1,303,096	2,195,871	892,775
<b>TOTAL STATE AID</b>	<b>46,022,989</b>	<b>46,361,643</b>	<b>45,310,723</b>	<b>44,323,332</b>	<b>44,967,723</b>	<b>47,709,267</b>	<b>2,741,544</b>
Interest Earnings	0	11,639	0	20,035	0	90,000	90,000
Donations, Refunds, Charges, Misc.	900,000	2,862,105	900,000	1,446,984	900,000	1,400,000	500,000
Rental Income	0	200	220,000	239,700	115,000	85,000	(30,000)
Interfund Transfer Debt Service						500,000	500,000
Pouring Rights Income	105,694	105,694	105,694	105,694	0	0	0
<b>TOTAL OTHER REVENUE</b>	<b>1,005,694</b>	<b>2,979,638</b>	<b>1,225,694</b>	<b>1,812,413</b>	<b>1,015,000</b>	<b>2,075,000</b>	<b>1,060,000</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>500,000</b>
<b>PROPERTY TAX LEVY</b>	<b>27,229,917</b>	<b>27,300,082</b>	<b>27,504,896</b>	<b>27,564,086</b>	<b>28,066,912</b>	<b>28,829,287</b>	<b>762,375</b>
<b>TOTAL REVENUES</b>	<b>75,258,600</b>	<b>76,641,363</b>	<b>75,041,313</b>	<b>73,699,831</b>	<b>75,049,635</b>	<b>80,113,554</b>	<b>5,063,919</b>
<b>TOTAL EXPENDITURES</b>	<b>75,258,600</b>	<b>72,361,088</b>	<b>75,041,313</b>	<b>72,655,439</b>	<b>75,049,635</b>	<b>80,113,554</b>	<b>5,063,919</b>



**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
<b>TOTAL</b>	<b>\$ 75,049,635</b>

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**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%
<b>TOTAL</b>	<b>\$ 80,113,554</b>	<b>6.75%</b>

# Expenditure Detail

GENERAL FUND		2016-2017 BUDGET	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	PROPOSED 2019-2020 BUDGET	CHANGE
(Acct. No.)								
1010	BOARD OF EDUCATION	41,827	31,325	41,827	35,686	41,827	42,602	775
1060	DISTRICT MEETING	38,032	28,093	37,500	27,477	37,500	37,500	0
1240	SUPERINTENDENT'S OFFICE	225,387	168,340	219,980	225,421	244,804	269,863	25,059
1310	BUSINESS SERVICES	486,140	421,603	493,564	483,553	522,755	543,378	20,623
1330	TAX COLLECTION	33,313	30,641	33,607	25,424	34,011	34,325	314
1420	LEGAL SERVICES	75,000	95,157	75,000	107,509	75,000	100,000	25,000
1430	PERSONNEL SERVICES	132,580	130,989	138,509	132,322	146,074	157,716	11,642
1480	PUBLIC INFORMATION	92,800	78,539	95,365	89,712	98,005	100,725	2,720
1620	BUILDING OPERATIONS	3,971,737	3,903,055	4,117,024	3,863,516	4,211,564	4,307,429	95,865
1621	BUILDING MAINTENANCE	709,179	750,719	1,244,005	1,256,164	873,325	933,750	60,425
1670	PRINTING	357,710	255,481	358,847	297,252	363,050	374,253	11,203
1680	DATA PROCESSING	400,000	474,933	475,000	549,019	489,250	525,000	35,750
1910	INSURANCE	226,600	220,383	233,400	219,640	240,500	247,715	7,215
1981	BOCES CENTRAL SERVICES	1,599,588	1,605,732	1,689,968	1,702,524	1,831,100	1,942,430	111,330
2010	CURRICULUM SUPPORT	765,905	809,235	804,214	747,190	914,335	922,951	8,616
2070	STAFF DEVELOPMENT	139,850	124,407	143,600	65,745	147,450	224,850	77,400
2110	INSTRUCTION - DISTRICT WIDE	591,270	645,902	742,000	1,086,920	855,000	915,000	60,000
2110	INSTRUCTION - ELEMENTARY	8,070,978	8,483,725	7,963,752	7,861,451	8,211,376	8,599,213	387,837
2110	INSTRUCTION - MIDDLE SCHOOL	4,722,536	4,704,144	4,649,271	4,571,256	4,888,636	5,057,927	169,291
2110	INSTRUCTION - HIGH SCHOOL	6,494,862	6,278,121	6,005,229	6,159,118	6,189,566	6,420,925	231,359
2250	PUPILS WITH DISABILITIES	8,106,612	8,706,368	8,687,145	9,064,298	9,727,730	10,426,614	698,884
2280	OCCUPATIONAL EDUCATION	1,868,338	1,837,948	1,914,747	1,924,983	2,391,011	2,489,951	98,940
2630	LEARNING TECHNOLOGY	1,052,452	1,170,916	1,307,486	1,600,150	1,324,630	1,567,891	243,261
2815	HEALTH SERVICES	428,584	409,100	397,891	416,634	448,044	493,044	45,000
2820	PSYCHOLOGICAL SERVICES	634,208	687,486	719,450	622,420	706,618	759,340	52,722
2850	CO-CURRICULAR	231,239	240,804	259,989	260,341	266,714	342,689	75,975
2855	INTERSCHOLASTIC ATHLETICS	748,672	782,890	793,172	822,112	827,072	849,632	22,560
5510	STUDENT TRANSPORTATION	3,803,667	3,659,895	3,878,761	3,788,325	4,086,671	4,410,636	323,965
5530	TRANSPORTATION BUILDING	471,282	469,515	421,095	424,328	459,820	482,915	23,095
9010-9060	FRINGE BENEFITS	21,738,252	18,037,371	22,499,915	19,497,014	20,539,329	21,313,290	773,961
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
	<b>TOTALS</b>	<b>75,258,600</b>	<b>72,361,088</b>	<b>75,041,313</b>	<b>72,655,439</b>	<b>75,049,635</b>	<b>80,113,554</b>	<b>5,063,919</b>

# 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 24<sup>th</sup> 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.