

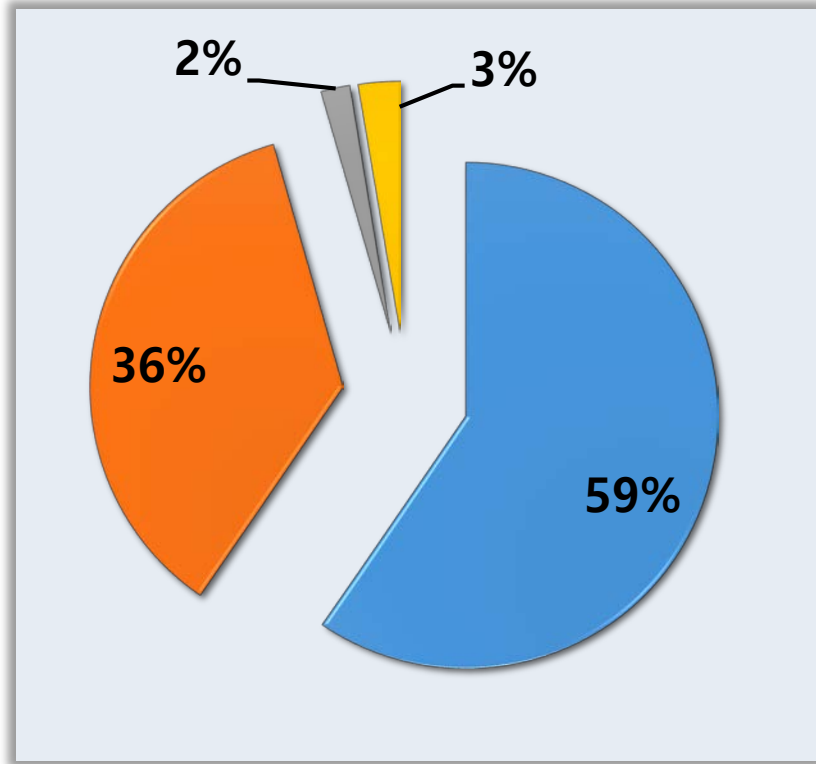
BUDGET WORKSHOP

2020 - 2021

CENTRAL SQUARE CENTRAL SCHOOL DISTRICT
MAY 11, 2020

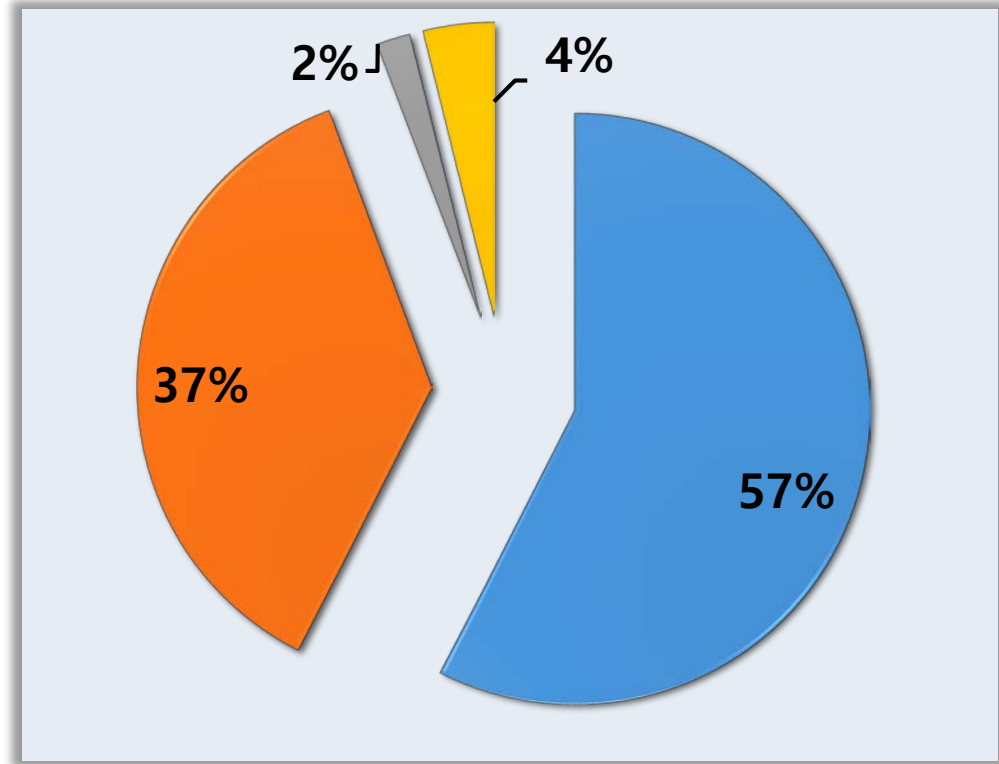


Revenues



2019 – 20

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



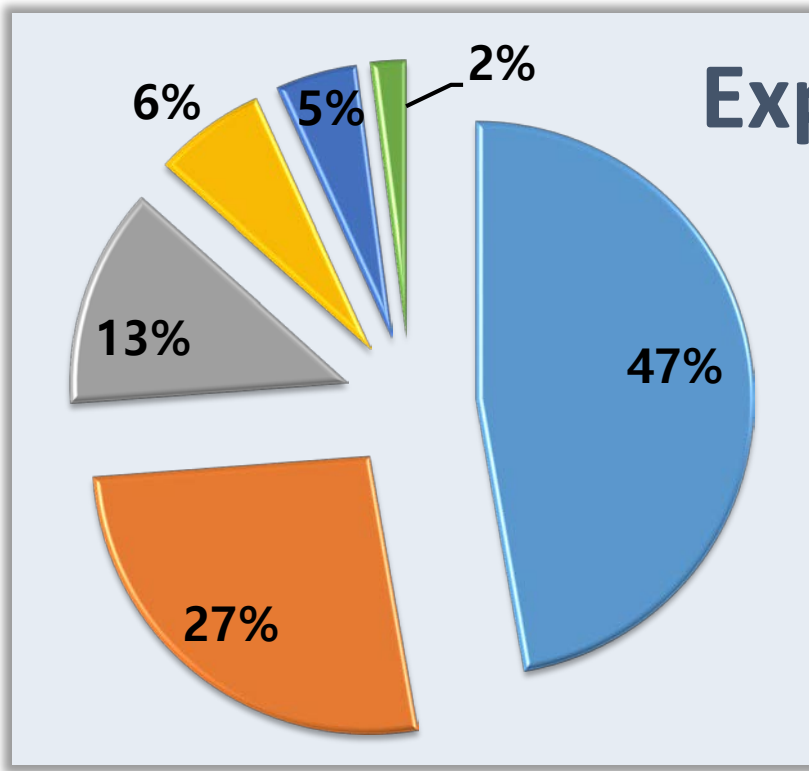
2020 – 21

State Aid	\$46,767,930	-1.97%
Tax Levy	\$29,922,927	3.79%
Designated Fund Balance	\$1,500,000	0.00%
Other	\$3,135,000	51.08%
TOTAL	\$81,325,857	1.51%

Revenue Detail

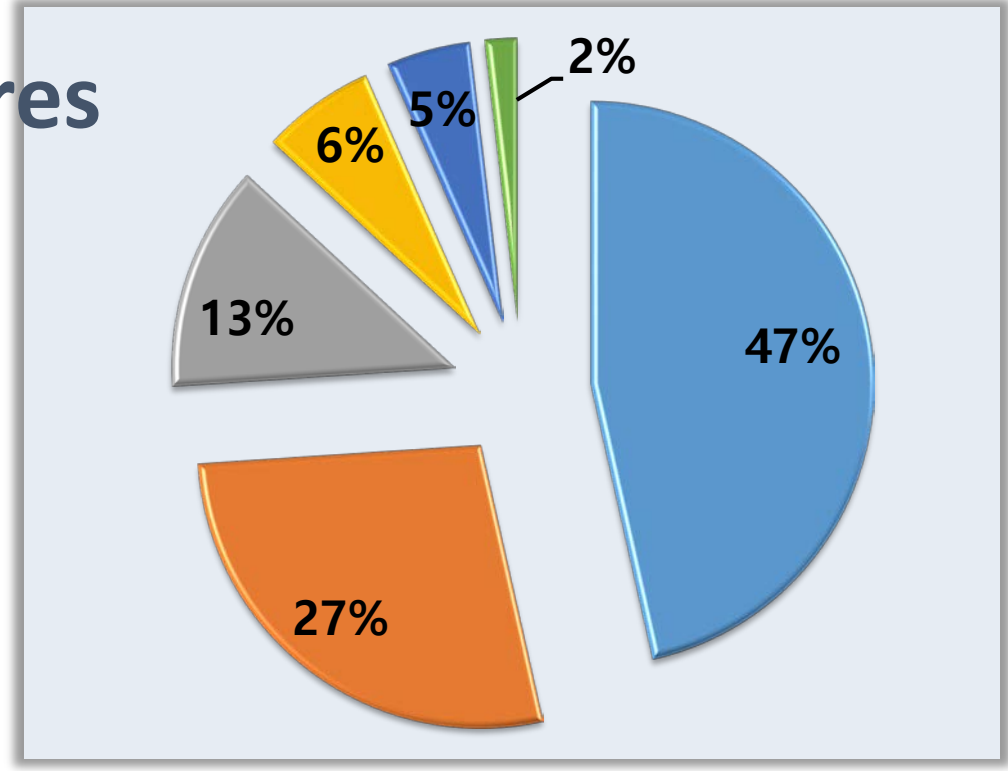
GENERAL FUND	2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	30,971,988	30,784,095	31,882,350	31,677,902	32,556,041	31,189,642	(1,366,399)	-4.20%
Excess Cost	1,951,557	2,041,961	1,715,108	1,683,641	2,265,724	1,717,173	(548,551)	-24.21%
Transportation	5,749,386	5,442,331	5,748,105	5,271,587	5,630,245	6,314,017	683,772	12.14%
Textbook/Library/Software	309,164	305,264	308,788	377,231	300,272	295,742	(4,530)	-1.51%
Computer Hardware	69,296	69,297	69,777	69,376	68,069	68,107	38	0.06%
BOCES Aid	3,666,890	3,235,739	3,940,499	3,967,065	4,693,045	4,588,628	(104,417)	-2.22%
Building Aid	2,592,442	2,444,645	1,303,096	1,330,286	2,195,871	2,594,621	398,750	18.16%
TOTAL STATE AID	45,310,723	44,323,332	44,967,723	44,377,088	47,709,267	46,767,930	(941,337)	-1.97%
Interest Earnings	0	20,035	0	149,161	90,000	150,000	60,000	66.67%
Donations, Refunds, Charges, Misc.	900,000	1,446,984	900,000	2,686,348	1,400,000	2,900,000	1,500,000	107.14%
Rental Income	220,000	239,700	115,000	85,400	85,000	85,000	0	0.00%
Interfund Transfer Debt Service					500,000	0	(500,000)	-100.00%
Pouring Rights Income	105,694	105,694	0	0	0	0	0	0.00%
TOTAL OTHER REVENUE	1,225,694	1,812,413	1,015,000	2,920,909	2,075,000	3,135,000	1,060,000	51.08%
DESIGNATED FUND BALANCE	1,000,000	0	1,000,000	0	1,500,000	1,500,000	0	0.00%
PROPERTY TAX LEVY	27,504,896	27,564,086	28,066,912	28,160,866	28,829,287	29,922,927	1,093,640	3.79%
TOTAL REVENUES	75,041,313	73,699,831	75,049,635	75,458,863	80,113,554	81,325,857	1,212,303	1.51%
TOTAL EXPENDITURES	75,041,313	72,655,439	75,049,635	75,201,263	80,113,554	81,325,857	1,212,303	1.51%

Expenditures



2019 – 20

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



2020 – 21

Salaries	\$37,802,241	-0.06%
Fringe Benefits	22,339,000	4.81%
CiTi BOCES Services	10,522,528	2.18%
Debt Service	5,270,000	0.96%
Other	3,875,088	2.08%
Utilities & Fuel	1,517,000	-8.61%
TOTAL	\$81,325,857	1.51%

Expenditure Detail

GENERAL FUND		2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET	CHANGE	% CHANGE
(Acct. No.)									
1010	BOARD OF EDUCATION	41,827	35,686	41,827	39,899	42,602	43,397	795	1.87%
1060	DISTRICT MEETING	37,500	27,477	37,500	32,749	37,500	38,025	525	1.40%
1240	CENTRAL ADMINISTRATION	219,980	225,421	244,804	244,485	269,863	265,543	(4,320)	-1.60%
1310	BUSINESS SERVICES	493,564	483,553	522,755	471,817	543,378	557,617	14,239	2.62%
1330	TAX COLLECTION	33,607	25,424	34,011	25,074	34,325	34,715	390	1.14%
1420	LEGAL SERVICES	75,000	107,509	75,000	89,771	100,000	100,000	0	0.00%
1430	PERSONNEL SERVICES	138,509	132,322	146,074	133,066	157,716	164,207	6,491	4.12%
1480	PUBLIC INFORMATION	95,365	89,712	98,005	113,865	100,725	100,725	0	0.00%
1620	BUILDING OPERATIONS	4,117,024	3,863,516	4,211,564	3,921,346	4,307,429	4,210,839	(96,590)	-2.24%
1621	BUILDING MAINTENANCE	1,244,005	1,256,164	873,325	1,189,664	933,750	957,510	23,760	2.54%
1670	PRINTING	358,847	297,252	363,050	344,123	374,253	380,731	6,478	1.73%
1680	DATA PROCESSING	475,000	549,019	489,250	702,819	525,000	600,000	75,000	14.29%
1910	INSURANCE	233,400	219,640	240,500	223,681	247,715	255,150	7,435	3.00%
1981	CITI (BOCES) CENTRAL SERVICES	1,689,968	1,702,524	1,831,100	1,808,472	1,942,430	1,962,680	20,250	1.04%
2010	CURRICULUM SUPPORT	804,214	747,190	914,335	734,827	922,951	862,325	(60,626)	-6.57%
2070	STAFF DEVELOPMENT	143,600	65,745	147,450	198,500	224,850	324,850	100,000	44.47%
2110	INSTRUCTION - DISTRICT WIDE	742,000	1,086,920	855,000	1,173,118	915,000	1,055,000	140,000	15.30%
2110	INSTRUCTION - ELEMENTARY	7,963,752	7,861,451	8,211,376	7,878,820	8,599,213	8,322,531	(276,682)	-3.22%
2110	INSTRUCTION - MIDDLE SCHOOL	4,649,271	4,571,256	4,888,636	4,704,637	5,057,927	5,140,466	82,539	1.63%
2110	INSTRUCTION - HIGH SCHOOL	6,005,229	6,159,118	6,189,566	6,129,052	6,420,925	6,383,580	(37,345)	-0.58%
2250	PUPILS WITH DISABILITIES	8,687,145	9,064,298	9,727,730	9,793,813	10,426,614	10,393,593	(33,021)	-0.32%
2280	OCCUPATIONAL EDUCATION	1,914,747	1,924,983	2,391,011	2,292,245	2,489,951	2,575,113	85,162	3.42%
2630	LEARNING TECHNOLOGY	1,307,486	1,600,150	1,324,630	1,702,500	1,567,891	1,586,224	18,333	1.17%
2815	HEALTH SERVICES	397,891	416,634	448,044	396,340	493,044	446,544	(46,500)	-9.43%
2820	PSYCHOLOGICAL SERVICES	719,450	622,420	706,618	641,228	759,340	617,900	(141,440)	-18.63%
2850	CO-CURRICULAR	259,989	260,341	266,714	259,633	342,689	318,308	(24,381)	-7.11%
2855	INTERSCHOLASTIC ATHLETICS	793,172	822,112	827,072	891,496	849,632	872,861	23,229	2.73%
5510	STUDENT TRANSPORTATION	3,878,761	3,788,325	4,086,671	4,238,305	4,410,636	4,647,023	236,387	5.36%
5530	TRANSPORTATION BUILDING	421,095	424,328	459,820	501,661	482,915	499,400	16,485	3.41%
9010-9060	FRINGE BENEFITS	22,499,915	19,497,014	20,539,329	20,002,635	21,313,290	22,339,000	1,025,710	4.81%
9901-9950	TRANSFERS - OTHER FUNDS	4,600,000	4,727,935	3,856,868	4,321,622	5,220,000	5,270,000	50,000	0.96%
TOTALS		75,041,313	72,655,439	75,049,635	75,201,263	80,113,554	81,325,857	1,212,303	1.51%

PROPOSED REDUCTIONS IN POSITIONS & PROGRAMS

Building/ Department		Position	
PVM	1 FTE – Math (attrition)	1 FTE - ELA	1 FTE – Art Teacher (attrition)
	1 FTE – Special Ed	1 – Typist (Guidance)	1 FTE – TA (Tech Support)
	1 – Psychologist (share between CSMS and PVM)		
CSMS	1 FTE – Special Ed	1 FTE – Music (attrition)	
Elementary	1 – SPO	4 FTE – Elementary (attrition)	
District Office			
Special Ed	1 – Typist	Psych Interns	
Technology	All PT Building Sysops	1 – Typist	1 – LanTech

Other/Programs/Software			
Forcast5Lab	STAR at 2-4 levels	Navigate Prepared	Equipment Repair to 1 day
Public Relations Plan lowered		Data Person to 40 days	
Athletic Department			
Modified Sports	1 Boys Soccer	1 Girls Soccer	1 Girls Lacrosse
JV Sports	1 Boys JV Golf	2 Girls JV Cheerleading (Football, Basketball)	
Music Department			
CSMS Parade Band	PVM Parade Band	Summer 2020 Cancel Band & Chorus Music Program	

ON A \$100,000 HOME & A TAX LEVY INCREASE OF...

3.79%

\$19.67	2020-21	*Estimated tax rate per thousand
\$18.95	2019-20	Current tax rate per thousand
.72	Increase per thousand	

or **\$72.00****



*Assuming the Town Assessment and Equalization Rate are unchanged.

KEEP IN MIND...THE **TRUE** TAX LEVY INCREASE

* Estimated tax rate per thousand		** Actual tax rate per thousand
\$19.32	2019-20	\$18.95
\$19.28	2018-19	\$18.91
\$19.14	2017-18	\$18.90
\$19.33	2016-17	\$18.95

*Assuming the Town Assessment and Equalization Rate are unchanged

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



Fund Balance – 6/30/19

RESTRICTED	6/2019
Workers' Compensation Fund	\$ 1,177,858
Service and Termination (EBLAR)	2,089,128
Tax Certiorari	80,956
TRS & ERS Retirement Systems	721,920
TOTAL RESTRICTED	\$ 4,069,862
ASSIGNED	
Encumbrances	\$ 1,295,244
Appropriated	1,500,000
UNASSIGNED (4%)	2,992,342
NONSPENDABLE	2,625,833
COMMITTED	0
TOTAL FUND BALANCE	\$ 12,483,281

<i>Projected Use of Fund Balance</i>	<i>Year</i>
(\$ 1,500,000)	2020-21
(\$ 1,500,000)	2021-22
(\$ 1,500,000)	2022-23

<i>Use of Fund Balance Estimates</i>	
(\$ 1,500,000)	8 years
(\$ 2,000,000)	6 years
(\$ 3,000,000)	4 years

The Moving Parts...



State Aid Decrease – \$1.3M

(could be interpreted as a **4% Foundation Aid** decrease or a **2% State Aid** decrease) based on what the State does with regards to the mid-year aid reductions



Property Taxes Increase – \$1M



Reserves – \$1.5M



Expenditures Decrease – \$1.3M

The Talking Points...



Do not know the extent of State Aid cuts.



An approved/adopted budget is the maximum that is authorized to spend.



An approved/adopted budget does not mean you must spend it.



Does not mean we can't make more changes/cuts to address State Aid cuts.

2020 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

May 12

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

May 22

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 18 days before the budget vote.

May 26 – June 2

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

June 3

Deadline for mailing budget notice.

REVISED

May 11

School board candidates to file nomination.

May 21

Districts must complete budget seven days before public hearing.

May 26 – June 4

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

June 9

Annual Budget Vote & School Board Election

May 26 – June 9

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