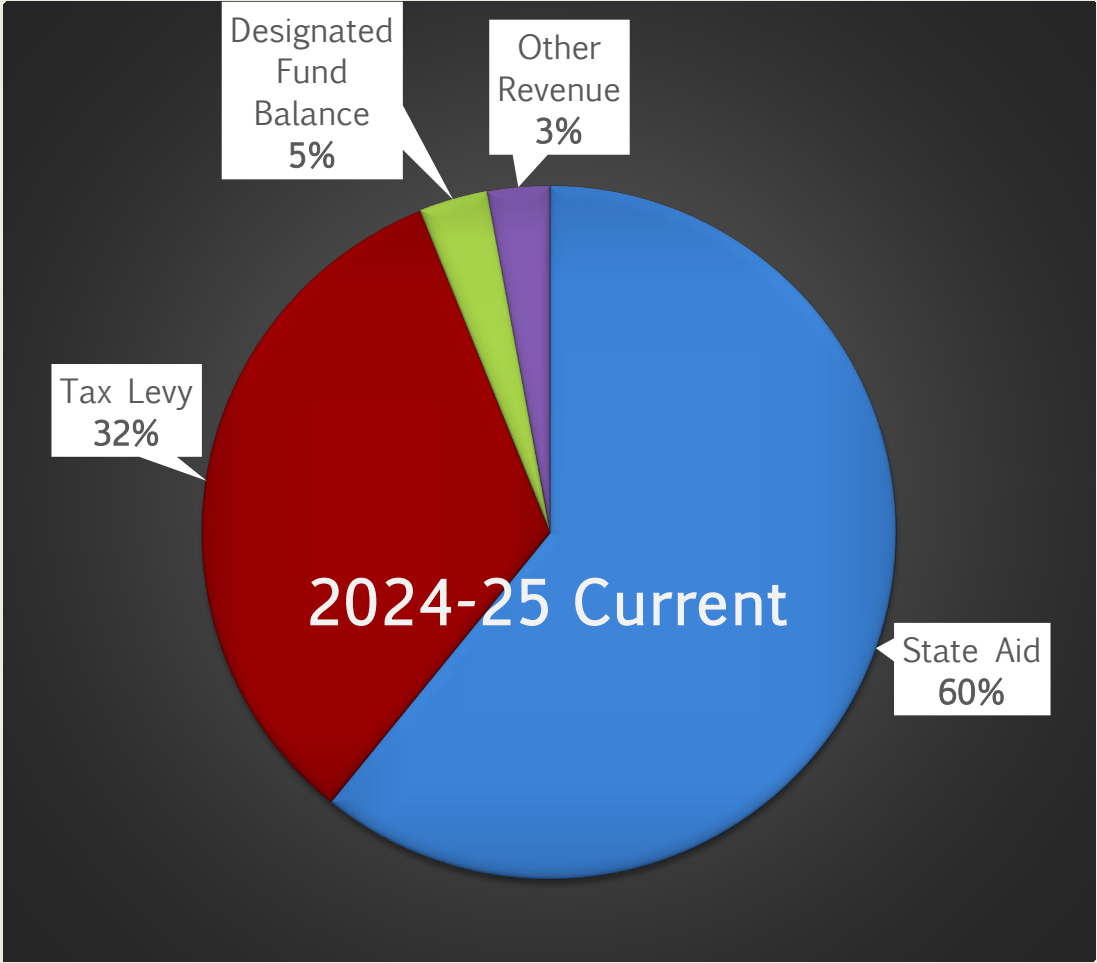


BUDGET WORKSHOP

MARCH 10, 2025

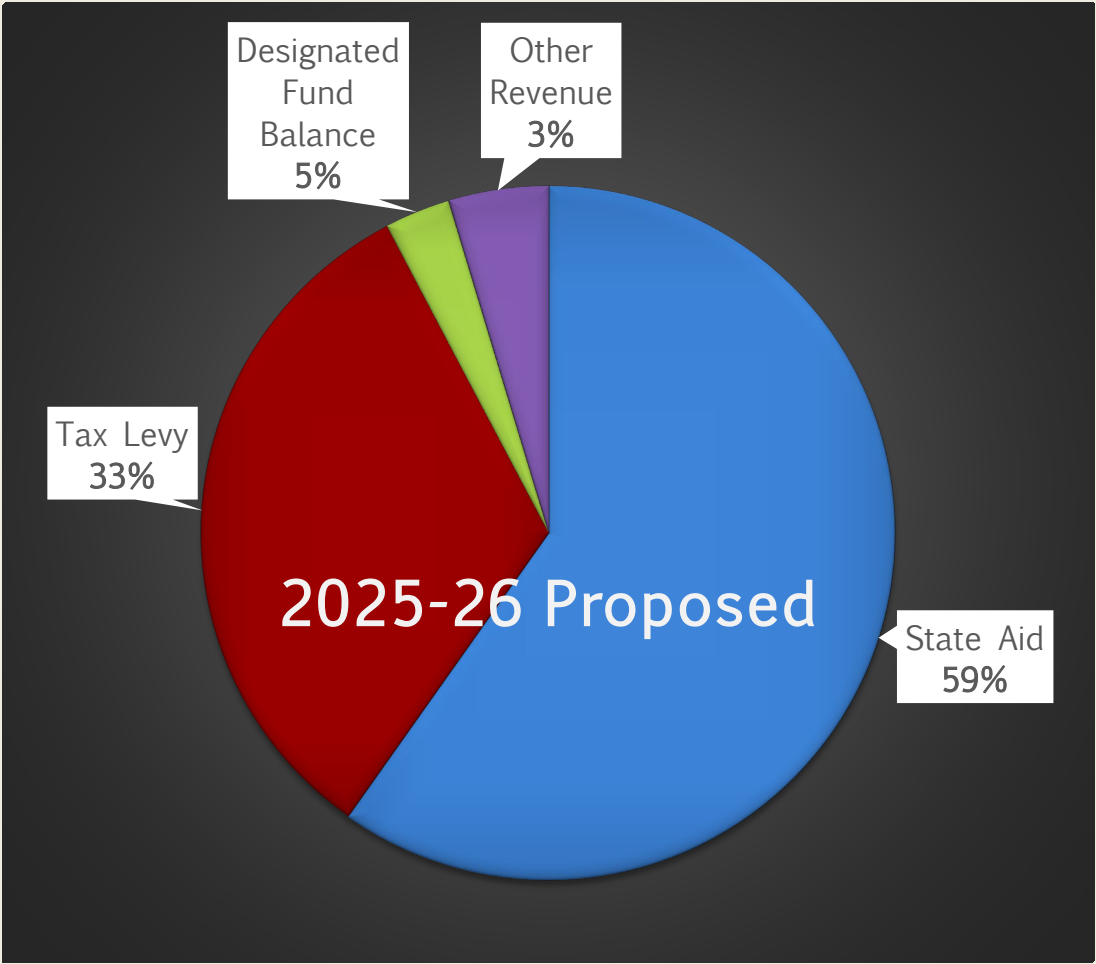
CENTRAL SQUARE CENTRAL SCHOOL DISTRICT





State Aid	\$58,913,256
Tax Levy	\$32,074,827
Designated Fund Balance	\$3,000,000
Other	\$4,575,000
TOTAL	\$98,563,083

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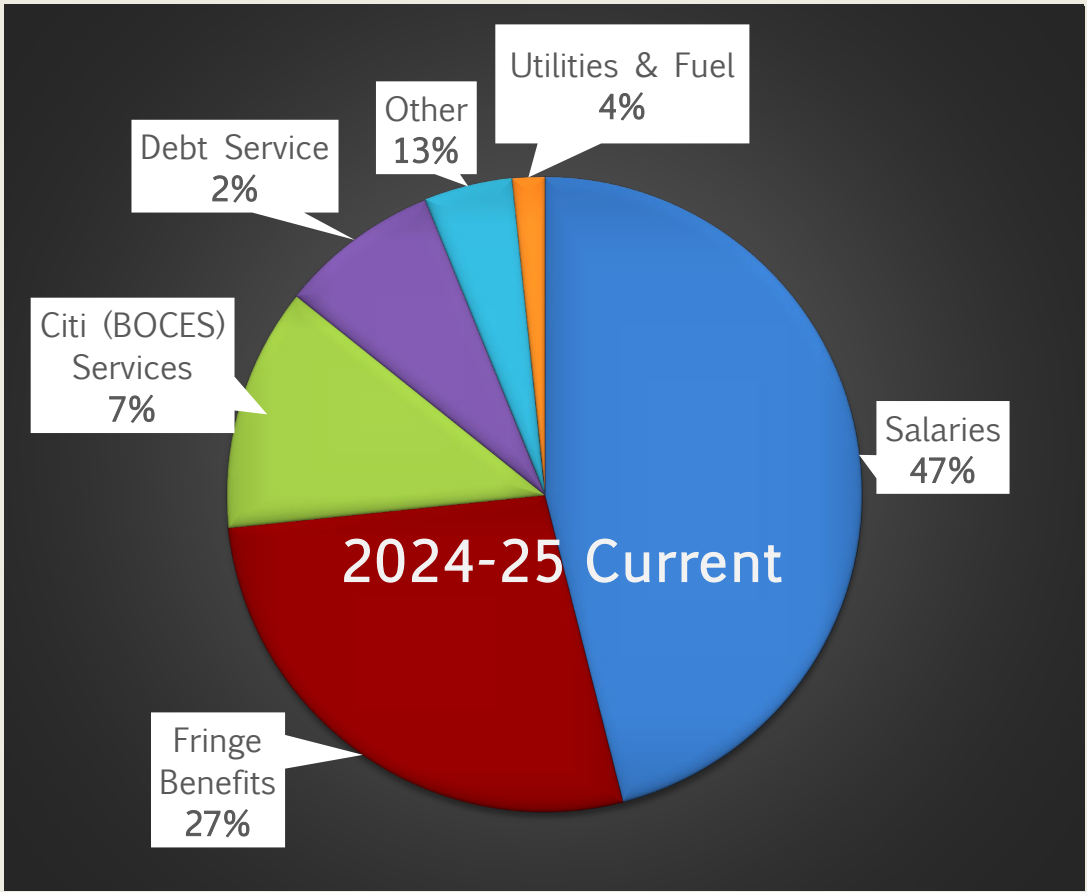


State Aid	\$61,578,332	4.52%
Tax Levy	\$34,274,931	6.86%
Designated Fund Balance	\$3,000,000	0.00%
Other	\$5,042,960	10.23%
TOTAL	\$103,896,223	5.41%

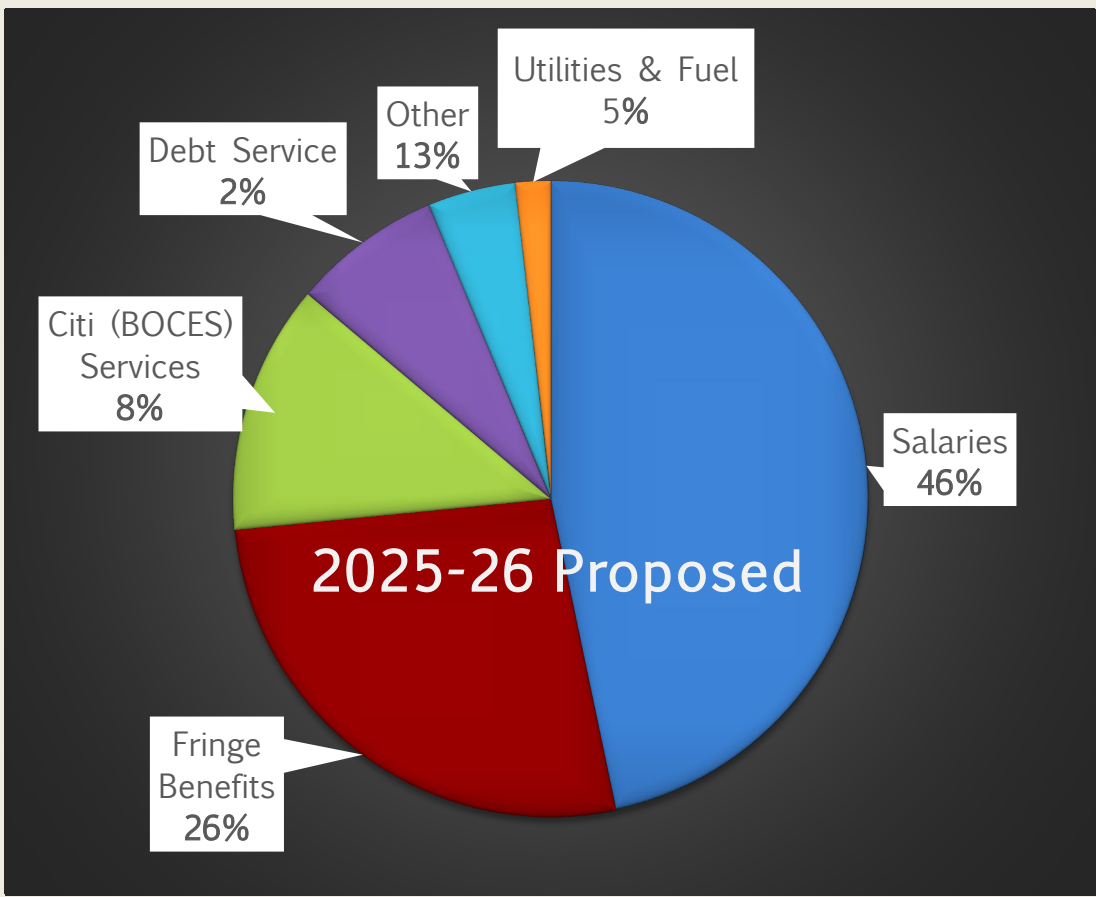
REVENUE DETAIL

GENERAL FUND	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
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%
TOTAL STATE AID	54,463,129	55,100,665	56,611,369	57,124,381	58,913,256	61,578,332	2,665,076	4.52%
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%
TOTAL OTHER REVENUE	2,660,000	2,267,171	2,660,000	3,059,475	4,575,000	5,042,960	467,960	10.23%
DESIGNATED FUND BALANCE	1,500,000	0	3,000,000	0	3,000,000	3,000,000	0	0.00%
PROPERTY TAX LEVY	29,922,927	30,050,564	30,773,842	30,943,214	32,074,827	34,274,931	2,200,104	6.86%
TOTAL REVENUES	88,546,056	87,418,400	93,045,211	91,127,070	98,563,083	103,896,223	5,333,140	5.41%
TOTAL EXPENDITURES	88,546,056	84,922,534	93,045,211	91,031,188	98,563,083	103,896,223	5,333,140	5.41%

EXPENDITURES



Salaries	\$46,025,067
Fringe Benefits	\$26,355,520
Citi (BOCES) Services	\$12,525,986
Debt Service	\$7,485,000
Other	\$4,436,510
Utilities & Fuel	\$1,735,000
TOTAL	\$98,563,083



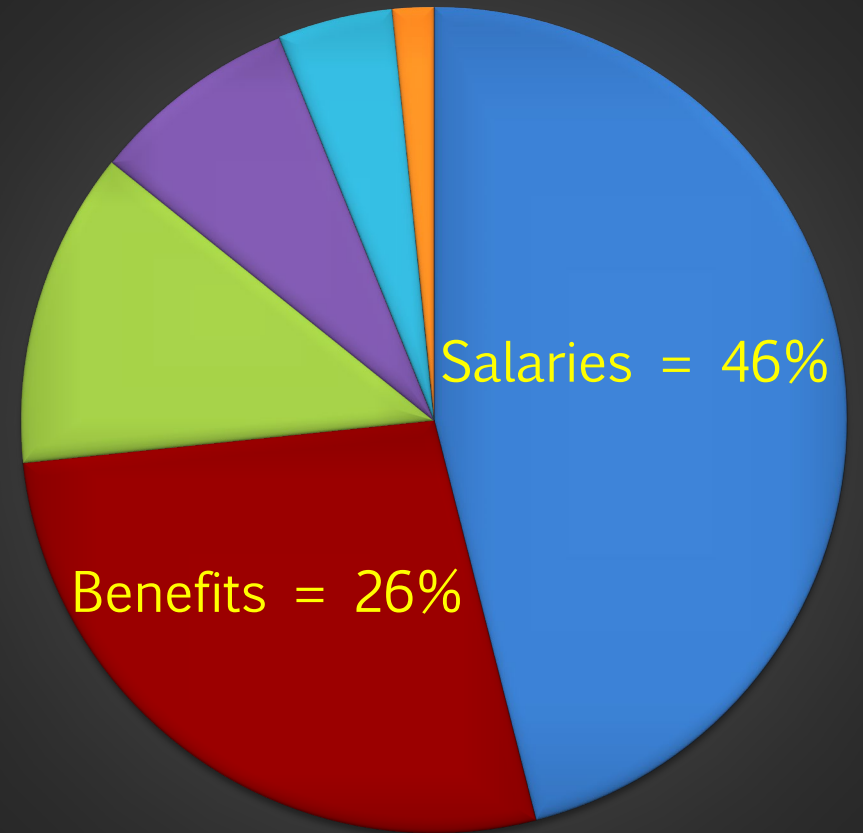
Salaries	\$48,160,605	4.64%
Fringe Benefits	\$27,233,500	3.33%
Citi (BOCES) Services	\$13,345,631	6.54%
Debt Service	\$8,560,000	14.36%
Other	\$4,761,487	7.33%
Utilities & Fuel	\$1,835,000	5.76%
TOTAL	\$103,896,223	5.41%

EXPENDITURE DETAIL

GENERAL FUND		2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	CHANGE	% CHANGE
1010	BOARD OF EDUCATION	39,077	28,774	39,077	21,744	39,077	39,077	0	0.00%
1060	DISTRICT MEETING	28,565	48,379	28,565	43,253	42,000	42,000	0	0.00%
1240	CENTRAL ADMINISTRATION	291,151	295,662	305,350	321,399	320,784	333,362	12,578	3.92%
1310	BUSINESS SERVICES	577,240	522,595	581,074	580,118	602,720	623,610	20,890	3.47%
1330	TAX COLLECTION	35,466	30,034	31,495	25,239	31,993	32,511	518	1.62%
1420	LEGAL SERVICES	60,000	55,939	25,000	14,623	25,000	25,000	0	0.00%
1430	PERSONNEL SERVICES	169,941	184,881	329,015	342,345	368,217	379,804	11,587	3.15%
1480	PUBLIC INFORMATION	100,725	58,700	100,725	61,262	100,725	82,300	(18,425)	-18.29%
1620	BUILDING OPERATIONS	4,361,813	4,233,494	4,527,495	4,489,133	4,678,893	4,941,993	263,100	5.62%
1621	BUILDING MAINTENANCE	1,022,356	1,102,289	1,024,350	1,327,257	1,051,380	1,129,491	78,111	7.43%
1670	PRINTING	391,625	336,112	401,690	326,596	351,150	353,150	2,000	0.57%
1680	DATA PROCESSING	660,000	513,130	660,000	755,259	679,800	700,200	20,400	3.00%
1910	INSURANCE	300,000	297,870	330,000	326,908	340,000	375,000	35,000	10.29%
1981	CITI (BOCES) CENTRAL SERVICES	2,142,430	2,101,430	2,433,950	2,286,326	2,409,500	2,431,500	22,000	0.91%
2010	CURRICULUM SUPPORT	815,974	945,536	814,699	825,677	940,681	964,074	23,393	2.49%
2070	STAFF DEVELOPMENT	334,961	267,431	334,961	301,527	335,441	335,941	500	0.15%
2110	INSTRUCTION - DISTRICT WIDE	1,055,000	833,649	1,030,000	944,249	1,020,000	1,032,150	12,150	1.19%
2110	INSTRUCTION - ELEMENTARY	8,990,417	8,488,377	9,239,012	9,326,992	10,463,857	10,861,363	397,506	3.80%
2110	INSTRUCTION - MIDDLE SCHOOL	5,369,436	4,890,452	5,527,851	5,382,818	6,089,846	6,325,315	235,469	3.87%
2110	INSTRUCTION - HIGH SCHOOL	6,616,955	6,678,967	7,137,892	7,303,523	7,633,487	8,085,302	451,815	5.92%
2250	PUPILS WITH DISABILITIES	11,425,436	12,056,264	12,346,049	12,346,790	12,627,485	13,396,249	768,764	6.09%
2330	TEACHING - SPECIAL SCHOOLS				328,961	0	175,000	175,000	100.00%
2280	OCCUPATIONAL EDUCATION	2,642,236	2,559,724	2,845,000	2,810,093	3,145,000	3,539,000	394,000	12.53%
2630	LEARNING TECHNOLOGY	1,854,488	1,734,933	1,943,737	1,434,526	1,955,484	1,973,404	17,920	0.92%
2815	HEALTH SERVICES	472,264	411,128	523,800	469,142	483,800	500,600	16,800	3.47%
2820	PSYCHOLOGICAL SERVICES	659,800	527,489	686,100	621,195	788,000	819,400	31,400	3.98%
2850	CO-CURRICULAR	337,589	454,132	365,589	481,829	483,597	539,839	56,242	11.63%
2855	INTERSCHOLASTIC ATHLETICS	959,034	1,134,302	1,078,000	1,202,360	1,149,107	1,236,111	87,004	7.57%
5510	STUDENT TRANSPORTATION	4,901,087	5,419,356	5,325,370	6,008,869	6,020,984	6,264,756	243,772	4.05%
5530	TRANSPORTATION BUILDING	530,590	528,703	546,065	594,369	544,555	565,221	20,666	3.80%
9010-9060	FRINGE BENEFITS	24,200,400	20,958,105	25,233,300	22,416,532	26,355,520	27,233,500	877,980	3.33%
9901-9950	TRANSFERS -OTHER FUNDS	7,200,000	7,224,697	7,250,000	7,310,274	7,485,000	8,560,000	1,075,000	14.36%
TOTALS		88,546,056	84,922,534	93,045,211	91,031,188	98,563,083	103,896,223	5,333,140	5.41%

72% or \$75,394,105
of our Budget

Who and where are they?



ELEMENTARY STAFF



Building	Enrollment (Includes UPK)	STAFF					
		K – 5	UPK	Bridges 4-5	Special Areas (Shared)	AIS/ Reading	Curriculum Consultants
AA Cole	397	18	1	1	ENL 1	3	1
Brewerton	384	19	1		Library 4	3	1
Hastings-Mallory	407	18	1		Music 5	3	1
Millard Hawk	446	22	1		PE 4	4	1
					Art 3		
TOTAL	1634	77	4	1	17	13	4

SECONDARY STAFF

Building/ Enrollment	Grade 6	Grades 7 & 8	Special Areas	CTE	Foreign Language	AIS/ Reading
CSMS 800		ELA 6 Science 6 Math 6 S.S. 6	PE 4 Music 5 Art 2 LMS 1 Health 1	Tech 3 FACS 2 CBS .6	4	7
CSMS TOTAL	10	24	13	5.6	4	7
PVM 1,052		CORE (ELA, Math, SS, Science) ELA 11 Science 13 Math 10 S.S. 12	PE 5 Music 3 Art 4 Library 1 Health 2	Tech 3 Business 5.4	4	1
PVM TOTAL	0	46	15	8.4	4	1
TOTAL	10	70	28	14	8	8

DISTRICT-WIDE

SPECIAL EDUCATION					
Level	Special Education	Bridges 4 – 5	Speech	OT/PT (Includes 1 Assistant)	Psychologist
Elementary	15	1	5	4	4
Middle School	12		1.5	.5	2
High School	12		.5	.5	2
TOTAL	39	1	7	5	8

MENTAL HEALTH			
Level	School Counselor	Social Worker Assistant	Social Worker
Elementary	4	1	3
Middle School	3	1	2
High School	5	0	3
TOTAL	12	2	8

TOTAL Teaching Staff



UPK	4
K – 5	77
6	10
7 – 12 (Core)	70
Special Areas	45
CTE	14
Foreign Language	8
Consultants/AIS/Reading	25
Social Workers/Counselors	22
Special Education	39
Speech	7
Psychologists	8
OT/PT	5
Bridges 4-5	2
TOTAL	336

TEACHING ASSISTANTS


Building	Position			Totals
	Building	Special Ed	Other	
A. A. Cole	1	12	UPK 1	14
Brewerton	1	11	UPK 1	13
Hastings-Mallory	1	21	UPK 1	23
Millard Hawk	1	13	UPK 1	15
CSMS	1	22	Health Office 1 Library 1	25
PVM	5	24	Health Office 1 Library 1	31
District-Wide			12 Month (Technology) 5	5
TOTAL	10	103	13	126

BUILDINGS & GROUNDS

Building	Square Ft.	Custodians	Workers	
			Grounds	Maintenance
A.A. Cole	47,680	4		
Brewerton	52,600	4		
Central Square Intermediate	61,000	1.5		
CSMS	194,940	10.5		
Hastings-Mallory	57,840	4		
Maintenance Messengers	13,880	.25 2	6	5
Millard Hawk	90,130	6.5		
PVM	227,190	14.75		
Transportation	28,780	.5		
TOTAL		48	6	5

CLERICAL

BUILDING		
Building	12 Month	10 Month
A.A. Cole	1	
Brewerton	1	
Hastings-Mallory	1	
Millard Hawk	1	
CSMS	3	1
PVM	5	1
Transportation	1	
TOTAL	13	2

TRANSPORTATION 		
Drivers	Mechanics	Bus Monitors
67	5	18
TOTAL = 90		

DISTRICT OFFICE	
Position	12 Month
Account Clerk	3
Clerk (Child Nutrition)	1
Confidential Senior Typist	2
Secretary to the Superintendent	1
Senior Typist	1
Personnel Assistant	3
Treasurer	1
Typist	3
Registrar	1
TOTAL	16



NON-INSTRUCTIONAL SUPERVISORS			
Building	Supervisor/Director	Assistant Supervisor	Other
All			Technology 3
Food Service	1		
Maintenance	1		
Transportation	1	1	Head Mechanic 1 Dispatcher 2
TOTAL	3	1	6

NURSES & MONITORS			
Building	Nurses	Monitors/FT	Monitors/PT
A.A. Cole	1		2
Brewerton	1		2
Hastings-Mallory	1		2
Millard Hawk	1		2
CSMS	1	3	5
PVM	1	4	5
TOTAL	6	7	18

ADMINISTRATORS

INDIVIDUAL CONTRACTS

- Superintendent of Schools
- Assistant Superintendent for Curriculum and Instruction
- Executive Director of Pupil Personnel Services
- Executive Director of Curriculum and Instruction
- Executive Director for Planning Development & Technology
- Executive Director of Personnel
- School Business Manager

Building	Position		
	Principals	Assistant Principals	Other
A. A. Cole	1		
Brewerton	1		
Hastings-Mallory	1		
Millard Hawk	1		Executive Principal
CSMS	1	2	Director of Pupil Personnel Services
PVM	1	2	Director of Health, PE & Athletics
TOTAL	6	4	3



GRANT SUPPORTED SALARIES

Type	Amount	FTE
Title I, IV	\$ 978,000	13
UPK	\$ 313,500	6
IDEA	\$ 752,000	9





BUDGET HIGHLIGHTS

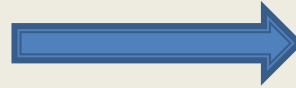
2025-26 PROPOSED BUDGET

- ❖ 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*

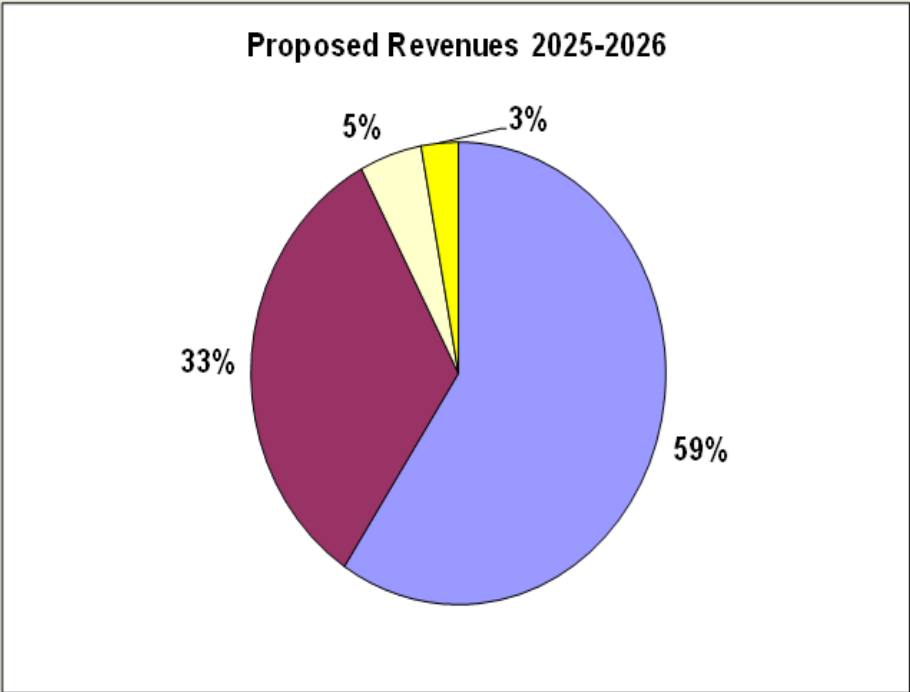
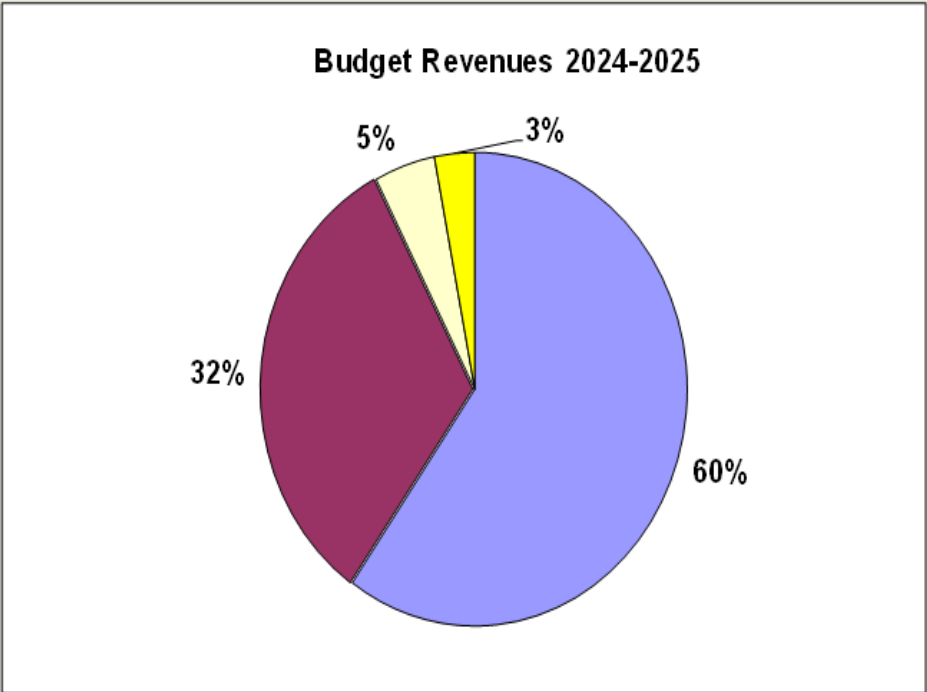
\$ Liquidation of Non-Spendable Fund = \$967,960*

*One shot revenues



5.41% BUDGET

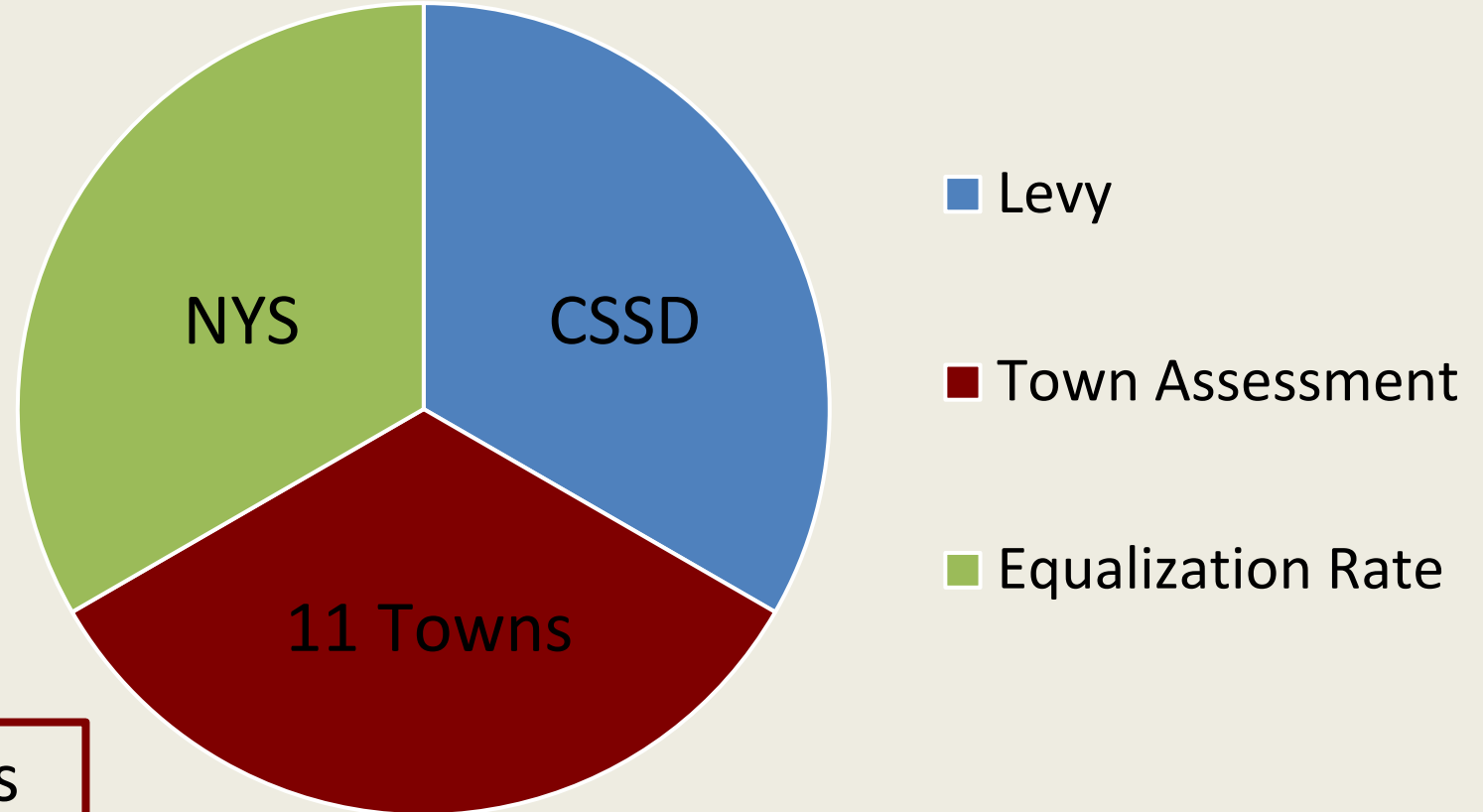
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Rental Income	85,000	87,813	85,000	85,400	85,000	85,000	0	0.00%
Interfund Transfer - Debt Service					1,065,000	565,000	(500,000)	-46.95%
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one time								
TOTAL OTHER REVENUE	2,660,000	2,267,171	2,660,000	3,059,475	4,575,000	5,042,960	467,960	10.23%
DESIGNATED FUND BALANCE	1,500,000	0	3,000,000	0	3,000,000	3,000,000	0	0.00%
PROPERTY TAX LEVY	29,922,927	30,050,564	30,773,842	30,943,214	32,074,827	34,274,931	2,200,104	6.86%
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TOTAL EXPENDITURES	88,546,056	84,922,534	93,045,211	91,031,188	98,563,083	103,896,223	5,333,140	5.41%



TAX LEVY INCREASE

	2024-25 Budget Revenues		2025-26 Proposed Revenues	% CHANGE
Total State Aid	\$58,913,256		\$61,578,332	4.52%
Total Tax Levy	\$32,074,827		\$34,274,931	6.86%
Other Revenue	\$4,575,000		\$5,042,960	10.23%
Designated Fund Balance	\$3,000,000		\$3,000,000	0.00%
TOTAL REVENUES	\$98,563,083		\$103,896,223	5.41%

TAX RATE → 3 Parts



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

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

APRIL BUDGET		AUGUST ACTUAL
* Estimated tax rate per thousand		** Actual 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%

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



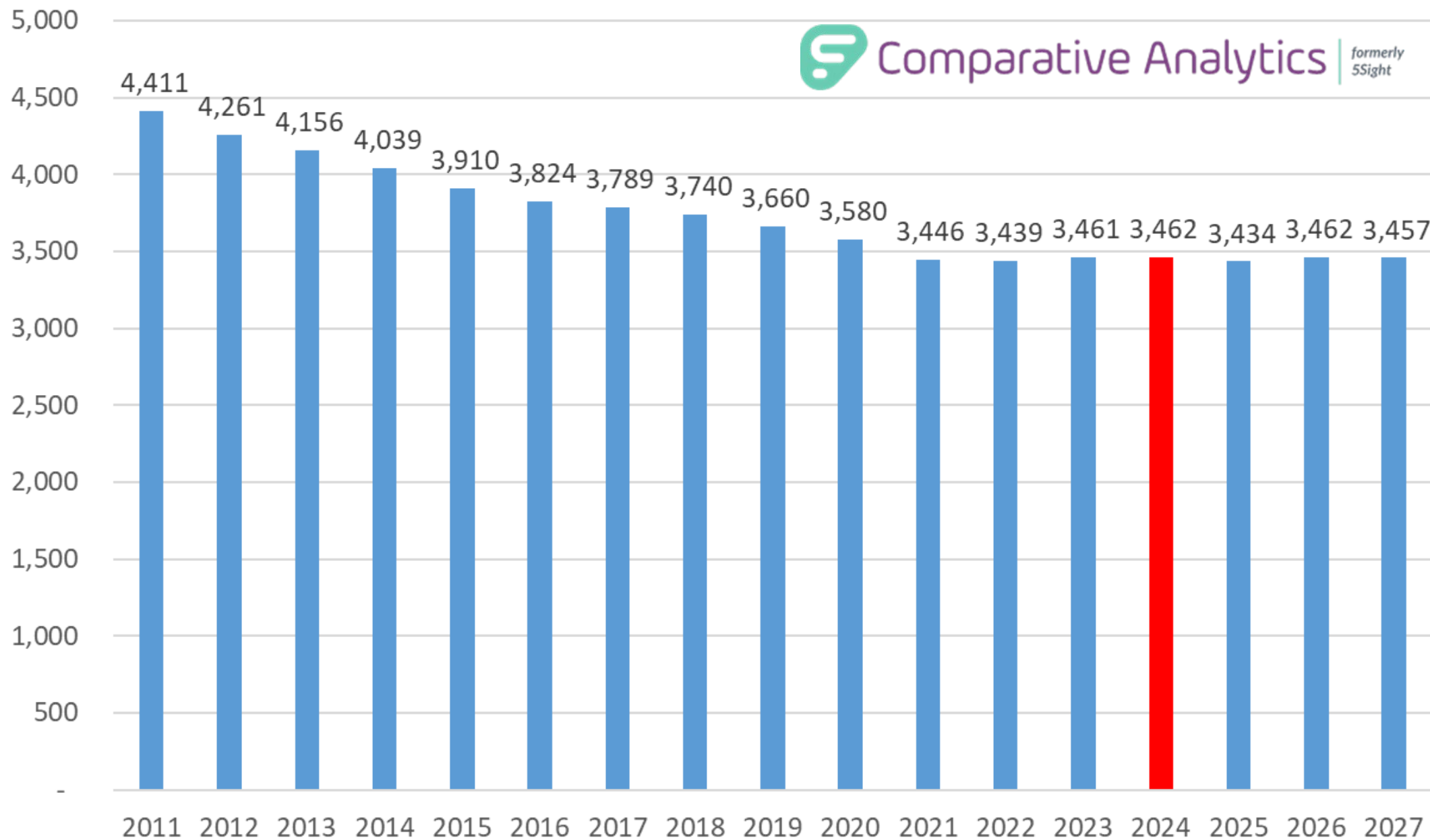
or \$92.00* (assuming the Town Assessment and Equalization Rate are unchanged)

Total Enrollment Trend



Comparative Analytics

formerly
5Sight



BALANCING THE BUDGET LONG-TERM

\$ Future Capital Projects

\$ Long-term CSI Plan:

- Special Education Programming?
- Alternate Education Programming?
- UPK
- Connex Care

\$ Micron



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 24th 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.



SCHOOL VOTE

MAY 20, 2025