

# PROJECTED REVENUE

2021 - 2022

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CENTRAL SQUARE CENTRAL SCHOOL DISTRICT  
JANUARY 25, 2021



# Executive Budget Proposal for 2021 – 2022 includes

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- An overall statewide increase in aid for schools of \$2.1 billion over 2020-21
  - Driven by the entirety of the state's \$3.8 billion CRRSA Act federal stimulus funds for schools being allocated for 2021-22
- A new “Local District Funding Adjustment”, which reduces the state portion of school aid by \$1.35 billion (restored by CRRSA Act funds)
- The freeze of Foundation Aid for a second year, remaining at 2019-20 levels
- The creation of a new “**Services Aid**” category, which consolidates and eliminates multiple expense-based aids, including BOCES Aid and Transportation Aid
- The restoration of the 2020-21 “Pandemic Adjustment” of \$1.1 billion

# Cuomo Offers 2 Budgets; Demands \$15B From Washington: 'Be Fair'

One version of Cuomo's budget unfolds if Washington refuses to allocate \$15 billion, in essence, telling New York to "drop dead," he says.

**January 19, 2021**

Governor Cuomo presented his Executive Budget proposal calling on the federal government to provide substantial aid to NYS and its local governments.



# School Aid Runs

The aid runs reflect the governor's proposal to consolidate certain expense-based aids, including Boces aid and instructional material aids (hardware, software, library and textbooks aids).

# 2021 – 2022 State Aid Executive Run

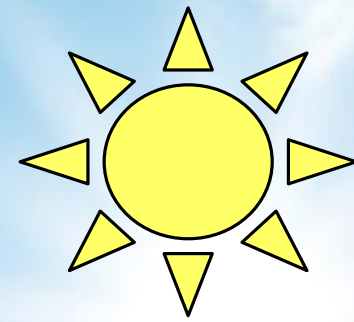
**PUBLISHED**

Aid Category	2020 – 2021	Aid Category	2021 – 2022	
Foundation Aid	\$ 32,556,041	Foundation Aid	\$ 32,556,041	
Services Aid (BOCES, Transp., Other)	10,655,831	Services Aid (BOCES, Transp., Other)	11,752,930	
Universal Pre-K (Grant)	372,526	Universal Pre-K (Grant)	372,526	
Public Excess Cost Aid	2,132,690	Public Excess Cost Aid	2,056,604	
Private Excess Cost Aid	166,190	Private Excess Cost Aid	187,238	
Building Aid	2,506,043	Building Aid	2,271,766	
<b>Total Aid Package</b>	<b>\$ 48,389,321</b>	<b>Total Aid Package</b>	<b>\$ 49,197,105</b>	<b>+ \$ 807,784</b>
Pandemic Adjustment	(958,762)	Local Funding Adjustment	(3,370,609)	
<b>Total</b>	<b>\$ 47,430,559</b>	<b>Total</b>	<b>\$ 45,826,496</b>	
STAR (Property Taxes \$)	3,994,612	STAR (Property Taxes \$)	3,862,691	
Federal Funding (CARES \$)	958,762	Federal Funding (CRRSA \$)	3,370,609	
<b>Total</b>	<b>\$ 52,383,933</b>	<b>Total</b>	<b>\$ 53,059,796</b>	<b>+ \$ 675,863</b>
Without STAR	(3,994,612)	Without STAR	(3,862,691)	
<b>TOTAL AID</b>	<b>\$ 48,389,321</b>	<b>TOTAL AID</b>	<b>\$ 49,197,105</b>	

# CSSD'S 2020-21 BUDGET WITH 2021-22 PROJECTIONS

Aid Category	2020 – 2021 Voter Adopted Budget	Aid Category	2021 – 2022 Proposed	
Foundation Aid	\$ 31,189,642	Foundation Aid	\$ 32,556,041	+ \$ 1,366,399
BOCES Aid	4,588,628	BOCES Aid		
Transportation Aid	6,314,017	Transportation Aid		
Software, Library, Textbook Aid	295,742	Software, Library, Textbook Aid		
Hardware & Technology Aid	68,107	Hardware & Technology Aid		
Total Services Aid	\$ 11,266,494	Total Services Aid	\$ 11,752,930	
Public Excess Cost Aid	1,550,923	Public Excess Cost Aid	2,056,604	
Private Excess Cost Aid	166,250	Private Excess Cost Aid	187,238	
Building Aid	2,594,621	Building Aid	2,271,766	
Total 2020-21 Budget	\$ 46,767,930	Total 2021-22 Budget	\$ 48,824,579	+ \$ 2,056,399
Universal Pre-K (Grant)	372,526	Universal Pre-K (Grant)	372,526	
State Aid	47,140,456	State Aid	49,197,105	
Pandemic Adjustment	(958,762)	Local Funding Adjustment	(3,370,609)	
Federal Stimulus (CARES \$)	958,762	Federal Stimulus (CRRSA\$)	3,370,609	
TOTAL AID	\$ 47,140,456	TOTAL AID	\$ 49,197,105	

# MOVING PARTS



**2020-21  
Pandemic Adjustment**  
\$ 958,762  
(CARES \$)

**Own Budgeted  
Decrease**  
\$ 1,366,399

**Possible 20% Aid  
Deductions or 5%**

**Unappropriated  
Fund Balance**  
\$ 6.8 million

**2021-22  
Local Funding Adjustment**  
\$ 3,370,609  
(CRRSA \$)

# 20% Reduction of Which Aids?

	Total State Aid Estimate	20% Reduction ?
Foundation Aid	\$ 32,556,041	\$ 6,511,208
Expense Based Aid	15,188,794	3,037,758
Pupil Count Aid	361,099	72,220
<b>TOTAL</b>	<b>\$ 48,105,934</b>	<b>\$ 9,621,186</b>
Adopted Budget Included Cuts		(\$ 1,366,399)
Additional Cuts		(217,200)
		<b>\$ 8,037,587</b>
<b>POTENTIAL DEFICIT OF \$8 MILLION?</b>		



# Fund Balance –Analysis

## *Estimate for 2020*

RESTRICTED	6/2018	6/2019	6/2020
Workers' Compensation Fund	\$ 1,160,902	\$ 1,177,858	\$ 1,186,369
Service and Termination (EBLAR)	2,057,369	2,089,128	2,104,223
Tax Certiorari	79,705	80,956	81,541
TRS	0	179,833	179,833
ERS	0	542,086	547,379
<b>TOTAL RESTRICTED</b>	<b>\$ 3,297,976</b>	<b>\$ 4,069,862</b>	<b>\$ 4,099,345</b>
<b>ASSIGNED</b>			
Encumbrances	\$ 1,505,760	\$ 1,295,244	\$ 1,352,937
Appropriated	1,000,000	1,500,000	1,500,000
<b>UNASSIGNED</b>	3,796,112	2,992,342	★ 6,813,102
<b>NONSPENDABLE</b>	2,625,833	2,625,833	2,870,159
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,225,681</b>	<b>\$ 12,483,281</b>	<b>\$ 16,635,542</b>

# Aid Reductions to Date...



2019-20 STATE AID WITHHELD	
GENERAL AID	
Excess Cost Aid 2019-20	\$ (249,604.50)
BOCES Aid 2019-20	\$ (398,221.20)
Basic Aid	\$ (27,399.30)
<b>Total General Aid Withheld</b>	<b>\$ (675,225.00)</b>
Universal Pre-K	\$ (67,055.00)
2020-21 STATE AID WITHHELD	
Universal Pre-K	\$ (37,253.00)
2020-21 STAR (Property Taxes \$)	\$ (245,848.73)



**Questions?**