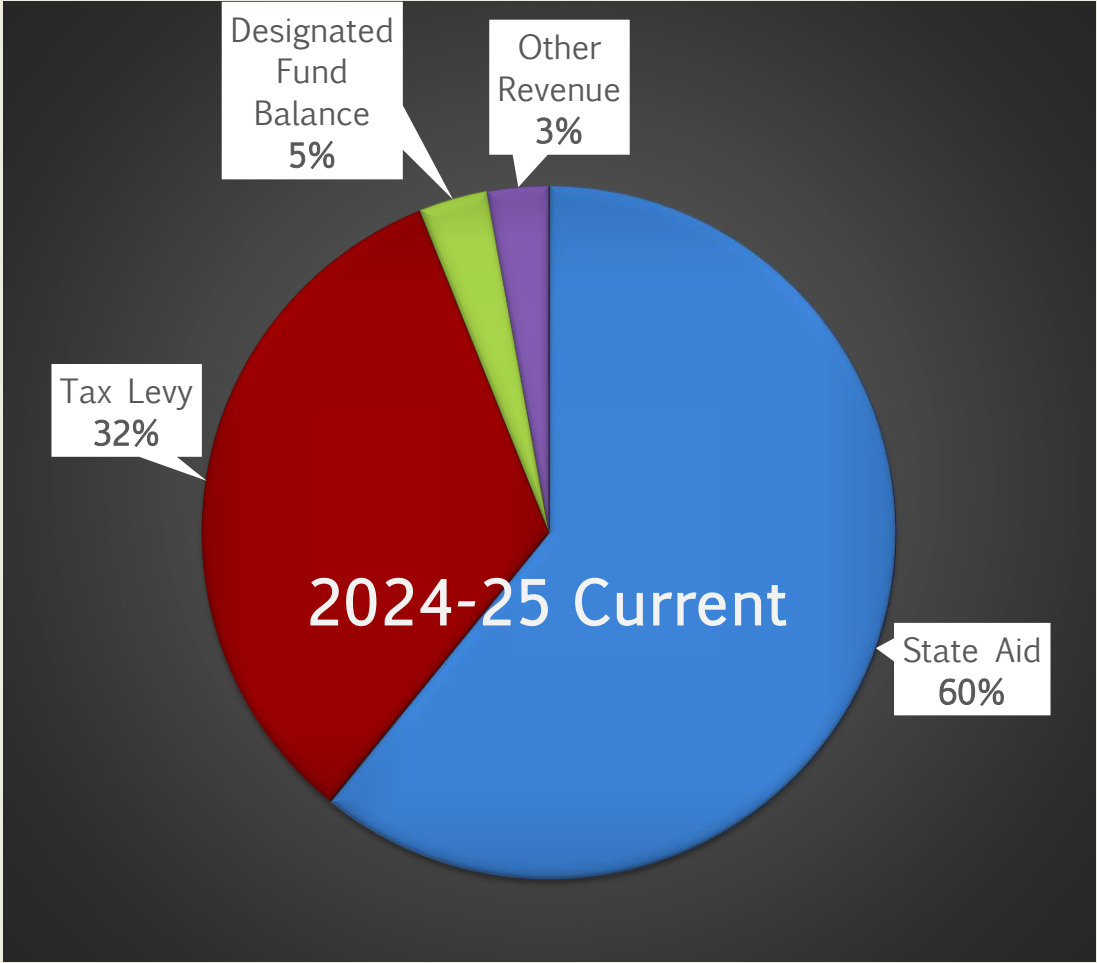


# BUDGET WORKSHOP

JUNE 2, 2025

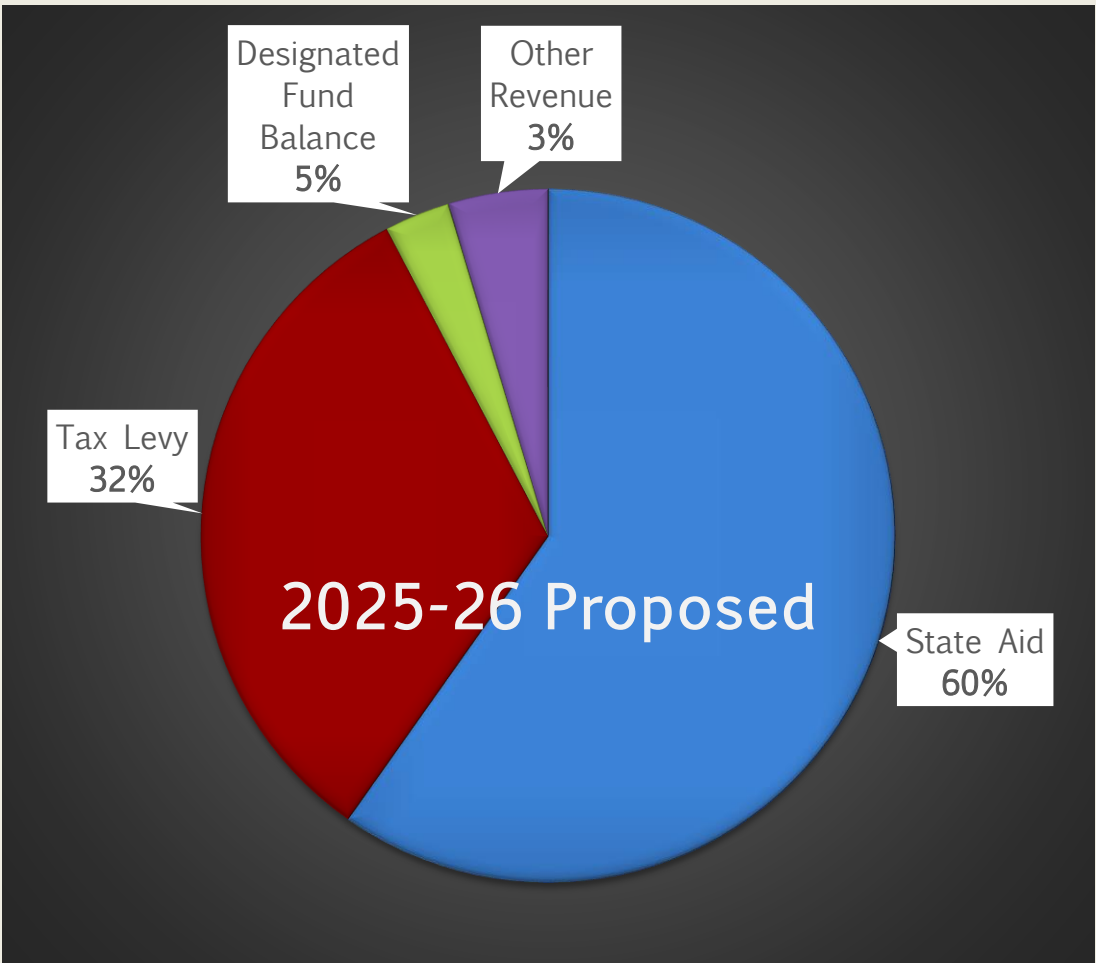
CENTRAL SQUARE CENTRAL SCHOOL DISTRICT





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

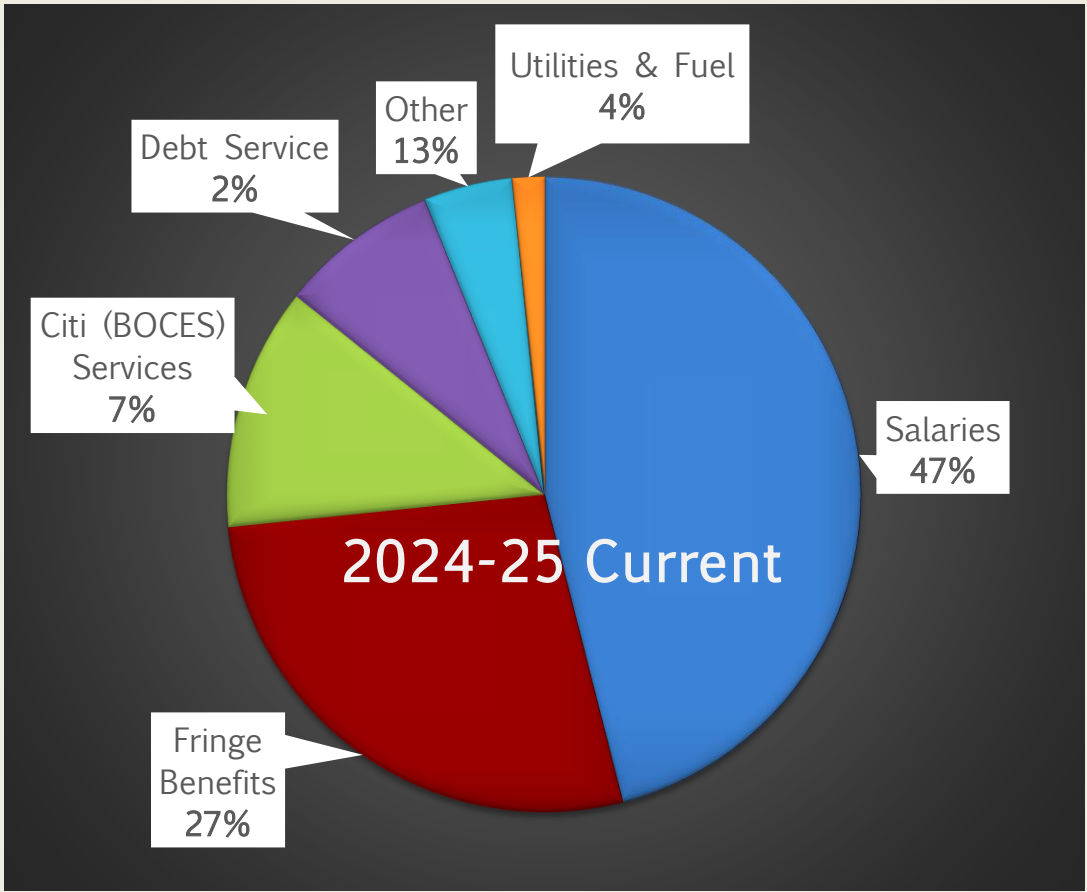
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State Aid	\$61,578,332	4.52%
Tax Levy	\$33,037,071	3.00%
Designated Fund Balance	\$3,000,000	0.00%
Other	\$5,042,960	10.23%
TOTAL BUDGET	\$102,658,363	4.15%

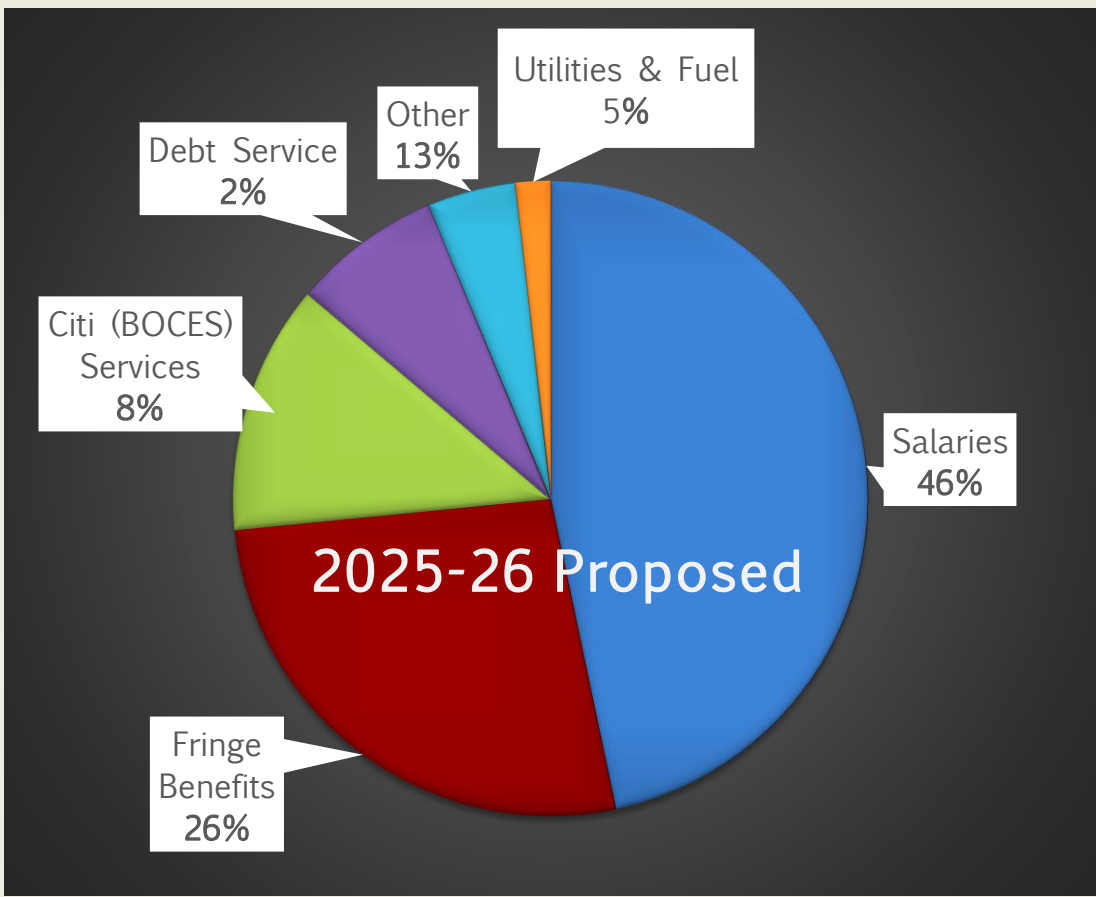
# REVENUE DETAIL

GENERAL FUND	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	CHANGE	% CHANGE
<b>I. OPERATING REVENUES</b>								
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%
<b>TOTAL STATE AID</b>	<b>54,463,129</b>	<b>55,100,665</b>	<b>56,611,369</b>	<b>57,124,381</b>	<b>58,913,256</b>	<b>61,578,332</b>	<b>2,665,076</b>	<b>4.52%</b>
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%
<b>TOTAL OTHER REVENUE</b>	<b>2,660,000</b>	<b>2,267,171</b>	<b>2,660,000</b>	<b>3,059,475</b>	<b>4,575,000</b>	<b>5,042,960</b>	<b>467,960</b>	<b>10.23%</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,500,000</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0.00%</b>
<b>PROPERTY TAX LEVY</b>	<b>29,922,927</b>	<b>30,050,564</b>	<b>30,773,842</b>	<b>30,943,214</b>	<b>32,074,827</b>	<b>33,037,071</b>	<b>962,244</b>	<b>3.00%</b>
<b>TOTAL REVENUES</b>	<b>88,546,056</b>	<b>87,418,400</b>	<b>93,045,211</b>	<b>91,127,070</b>	<b>98,563,083</b>	<b>102,658,363</b>	<b>4,095,280</b>	<b>4.15%</b>
<b>TOTAL EXPENDITURES</b>	<b>88,546,056</b>	<b>84,922,534</b>	<b>93,045,211</b>	<b>91,031,188</b>	<b>98,563,083</b>	<b>102,658,363</b>	<b>4,095,280</b>	<b>4.15%</b>



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

EXPENDITURES



Salaries	\$47,461,944	3.12%
Fringe Benefits	\$26,940,428	2.22%
Citi (BOCES) Services	\$13,200,551	5.39%
Debt Service	\$8,560,000	14.36%
Other	\$4,660,440	5.05%
Utilities & Fuel	\$1,835,000	5.76%
TOTAL	\$102,658,363	4.15%

# 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	33,077	(6,000)	-15.35%
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	330,362	9,578	2.99%
1310	BUSINESS SERVICES	577,240	522,595	581,074	580,118	602,720	621,610	18,890	3.13%
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	378,804	10,587	2.88%
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	4,889,658	210,765	4.50%
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	899,074	(41,607)	-4.42%
2070	STAFF DEVELOPMENT	334,961	267,431	334,961	301,527	335,441	333,441	(2,000)	-0.60%
2110	INSTRUCTION - DISTRICT WIDE	1,055,000	833,649	1,030,000	944,249	1,020,000	984,550	(35,450)	-3.48%
2110	INSTRUCTION - ELEMENTARY	8,990,417	8,488,377	9,239,012	9,326,992	10,463,857	10,762,203	298,346	2.85%
2110	INSTRUCTION - MIDDLE SCHOOL	5,369,436	4,890,452	5,527,851	5,382,818	6,089,846	6,212,525	122,679	2.01%
2110	INSTRUCTION - HIGH SCHOOL	6,616,955	6,678,967	7,137,892	7,303,523	7,633,487	7,920,897	287,410	3.77%
2250	PUPILS WITH DISABILITIES	11,425,436	12,056,264	12,346,049	12,346,790	12,627,485	13,330,929	703,444	5.57%
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	1,875,924	(79,560)	-4.07%
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	475,654	(7,943)	-1.64%
2855	INTERSCHOLASTIC ATHLETICS	959,034	1,134,302	1,078,000	1,202,360	1,149,107	1,112,098	(37,009)	-3.22%
5510	STUDENT TRANSPORTATION	4,901,087	5,419,356	5,325,370	6,008,869	6,020,984	6,226,756	205,772	3.42%
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	26,940,428	584,908	2.22%
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	102,658,363	4,095,280	4.15%



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# REVISED BUDGET HIGHLIGHTS

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Estimated tax rate changes 2025 - 2026			
% Tax Increase	Generated Revenue	Estimated Tax Rate Per thousand	Budget cuts Needed
★ ORIGINAL BUDGET 6.86	\$2,200,104	\$92	★ NONE
6	\$1,924,488	\$81	\$275,616.00
5	\$1,603,743	\$67	\$596,361.00
4	\$1,282,993	\$54	\$917,111.00
★ REVISED BUDGET 3	\$962,244	\$40	★ \$1,237,860.00
2	\$641,498	\$27	\$1,558,606.00
1	\$320,748	\$13	\$1,879,356.00
*Contingency	\$0	\$0	\$2,200,104.00
	* no vote needed		

# 2025-26 ORIGINAL PROPOSED BUDGET

- ❖ Keep Positions and programs in place
- ❖ No additions
- ❖ Goal is to maintain the progress made



# 2025-26 REVISED PROPOSED BUDGET

## All Reductions = \$1,237,860

### ❖ Positions

- 1 Elementary Teacher (K)
- 4 Teaching Assistants (Elem)
- 1 PT Lunch Monitor (MS)
- .5 Music (MS)
- 1 Social Worker (HS)
- 1 Custodian (CSI)
- 2 Typists (1MS & 1HS)

# All Reductions = \$1,237,860

## ❖ BOCES Services

- 1 Behavioral Specialist
- 1 Instructional Tech Specialist
- Software

# All Reductions = \$1,237,860

## ❖ Programs

- MS/HS Extra Activities (engagement)
- Fun Nights (district funded portion)
- Committee Stipends
- Check & Connect Mentors
- Transportation Mentors
- DECA Trip (district funded portion)
- MS/HS Ski Club (district funded portion)

# All Reductions = \$1,237,860

## ❖ Athletics

- Weight Room Supervision
- JV Boys Volleyball (JV combines with V)
- Summer Athletic Programs (district funded)
- Gymnastics Program (low participation, high cost)
- Hockey Program (low participation, high cost)
- Assistant Coaches (B/G Soccer, JV Wrestling, Modified Football, Cheer and B/G Basketball)

# All Reductions = \$1,237,860

## ❖ Music

- Summer Music Programs (district funded)
- Reduce Field Band Positions
- Combine MS/HS Parade Band
  - Reduce Parade Band Positions
- Reduce 1 MS Drumline Instructor Position
- Eliminate Cadet Winter Guard
- Eliminate HS Jazz Ensemble

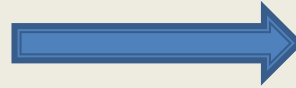
# All Reductions = \$1,237,860

- ❖ Transportation
  - Eliminate 5 pm late bus
- ❖ Elementary Supplies
- ❖ HS Senior Signs

# Highlights

\$ Tax Levy Increase = 3.00%

\$ Budget Increase = 4.15%



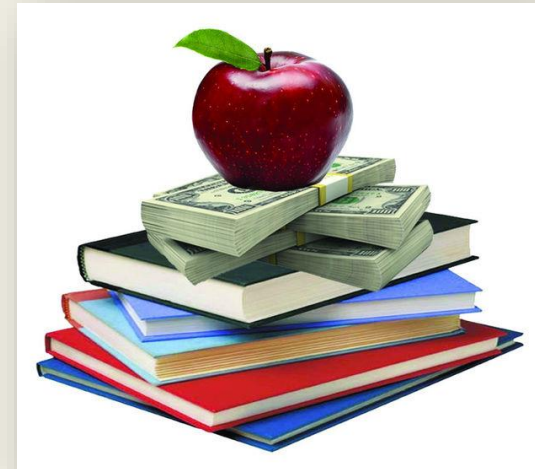
Remember this is only 1 of 3 parts

\$ Interfund Transfer from Debt Service = \$565,000\*

\$ Health Insurance \$625,000\*

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

\*One shot revenues

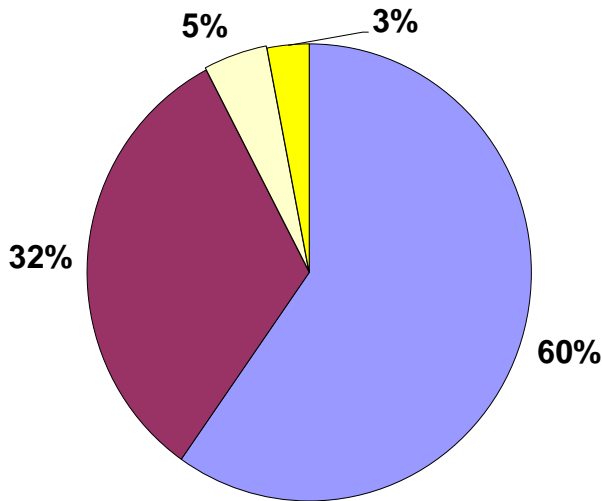


<b>GENERAL FUND</b>	<b>2022-2023 BUDGET</b>	<b>2022-2023 ACTUAL</b>	<b>2023-2024 BUDGET</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 BUDGET</b>	<b>Proposed 2025-2026 BUDGET</b>	<b>CHANGE</b>	<b>% CHANGE</b>
<b>I. OPERATING REVENUES</b>								
<b>State Aid:</b>								
Foundation Aid	34,538,703	34,452,813	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%
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Building Aid	6,000,000	6,376,472	4,783,813	4,775,794	4,438,616	5,156,263	717,647	16.17%
<b>TOTAL STATE AID</b>	<b>54,463,129</b>	<b>55,100,665</b>	<b>56,611,369</b>	<b>57,124,381</b>	<b>58,913,256</b>	<b>61,578,332</b>	<b>2,665,076</b>	<b>4.52%</b>
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%
<b>TOTAL OTHER REVENUE</b>	<b>2,660,000</b>	<b>2,267,171</b>	<b>2,660,000</b>	<b>3,059,475</b>	<b>4,575,000</b>	<b>5,042,960</b>	<b>467,960</b>	<b>10.23%</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,500,000</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0.00%</b>
<b>PROPERTY TAX LEVY</b>	<b>29,922,927</b>	<b>30,050,564</b>	<b>30,773,842</b>	<b>30,943,214</b>	<b>32,074,827</b>	<b>33,037,071</b>	<b>962,244</b>	<b>3.00%</b>
<b>TOTAL REVENUES</b>	<b>88,546,056</b>	<b>87,418,400</b>	<b>93,045,211</b>	<b>91,127,070</b>	<b>98,563,083</b>	<b>102,658,363</b>	<b>4,095,280</b>	<b>4.15%</b>
<b>TOTAL EXPENDITURES</b>	<b>88,546,056</b>	<b>84,922,534</b>	<b>93,045,211</b>	<b>91,031,188</b>	<b>98,563,083</b>	<b>102,658,363</b>	<b>4,095,280</b>	<b>4.15%</b>

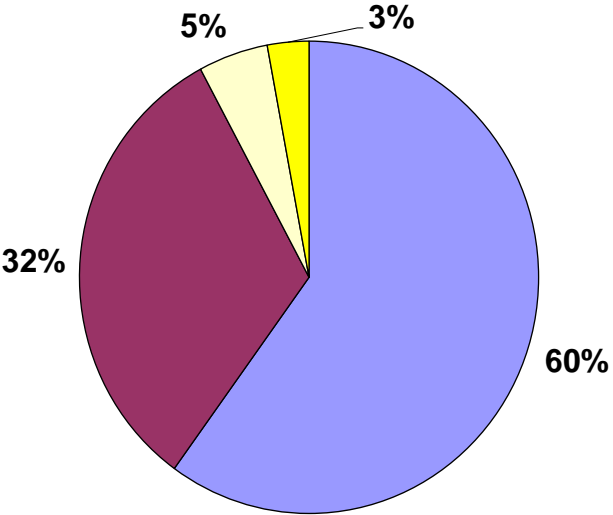
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Budget Revenues 2024 - 2025



Proposed Revenues 2025-2026



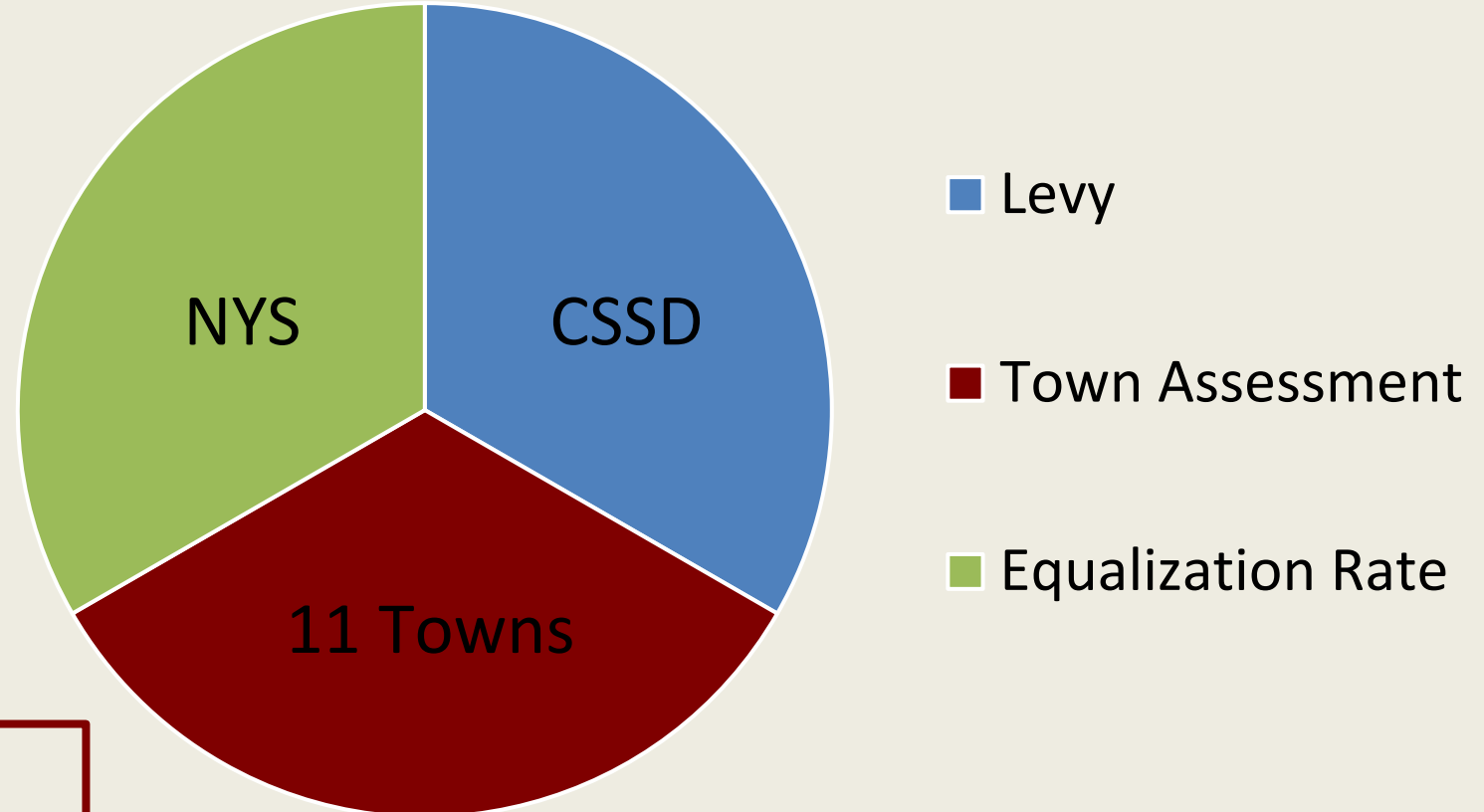
	2024-25 Budget Revenues
Total State Aid	\$58,913,256
Total Tax Levy	\$32,074,827
Other Revenue	\$4,575,000
Designated Fund Balance	\$3,000,000
TOTAL REVENUES	\$98,563,083

TAX LEVY INCREASE

	2025-26 Proposed Revenues	%CHANGE
Total State Aid	\$61,578,332	4.52%
Total Tax Levy	\$33,037,071	3.00%
Other Revenue	\$5,042,960	10.23%
Designated Fund Balance	\$3,000,000	0.00%
TOTAL REVENUES	\$102,658,363	4.15%

# TAX RATE → 3 Parts

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

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

APRIL BUDGET		AUGUST ACTUAL
* <b>Estimated</b> tax rate per thousand		** <b>Actual</b> tax rate per thousand
\$13.91	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...

3%

<b>\$13.51</b>	2024-25	Current tax rate per thousand
<b>\$13.91</b>	2025-26	*Estimated tax rate per thousand
<b>.40</b>	Increase per thousand	



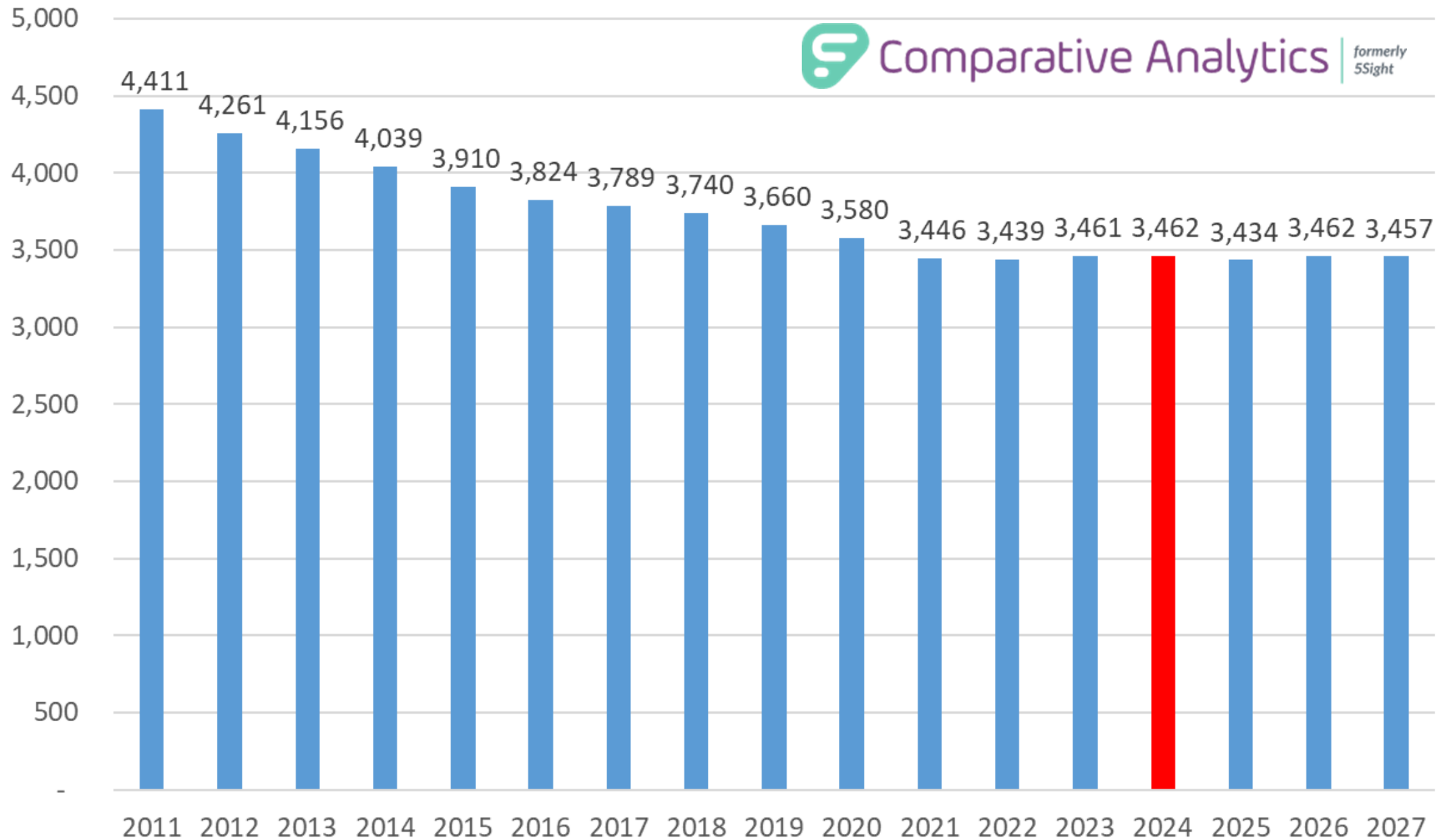
Increase of an estimated \$40 per \$100,000 home (Assuming Town Assessments and Equalization Rates remain unchanged)

## Total Enrollment Trend



Comparative Analytics

formerly  
5Sight



## 2025 ANNUAL BUDGET RE-VOTE TIMELINE

May 27 - June 3  
Budget must be completed at least seven days prior to the budget hearing.

June 3  
Deadline for publication of the first of two required legal notices prior to budget re-vote.

June 9  
Public Hearing 7-14 days prior to re-vote.

June 10  
Publication of second & final legal notice prior to re-vote.

June 11  
Deadline for mailing budget notice

June 10 - 16  
Last possible day for voter registration with school district boards of registration.

**June 17  
UNIFORM  
BUDGET RE-VOTE  
DATE**

June 3 - 17  
Copies of budget must be available to residents upon request during the 14 days before the re-vote and on voting day.





# SCHOOL VOTE

REVOTE  
JUNE 17, 2025