



REVOTE BUDGET PUBLIC HEARING

Central Square Central School District
6/9/25



**SCHO
BUDG
VOTE**

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.



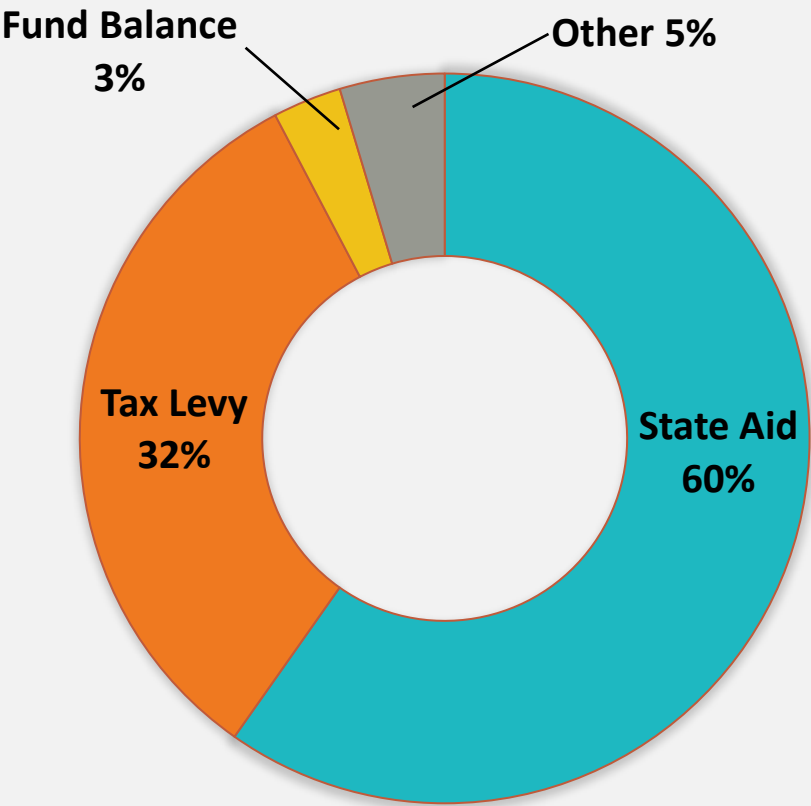
District Budget Notice

	Under the Budget Proposed for the 2025-26 School Year
Estimated Basic STAR* Tax Exemption Savings	\$ 473
Estimated Basic STAR** Exemption based on a hypothetical home within the school district with a full value of one hundred thousand dollars (\$100,000). The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.	

2025-26 Central Square School District Budget Notice			
Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 98,563,083	\$ 102,658,363	\$ 101,696,119
Increase/Decrease for the 2025-26 School Year		\$ 4,095,280	\$ 3,133,036
Percentage Increase/Decrease in Proposed Budget		4.15%	3.18%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 32,074,827	\$ 33,037,071	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 32,074,827	\$ 33,037,071	\$ 32,074,827
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 32,074,827	\$ 33,037,071	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 32,074,827	\$ 33,037,071	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 9,342,959	\$ 9,586,406	\$ 9,586,406
Program Component	\$ 73,893,189	\$ 76,317,593	\$ 75,505,349
Capital Component	\$ 15,326,935	\$ 16,754,364	\$ 16,604,364
* What does a contingency budget mean? The initial proposed budget was defeated by district voters. The Board of Education may adopt a contingency budget or present a budget for a second vote. The Board of Education has decided to propose a new budget. If this proposed budget is defeated by district voters, the Board of Education is legally bound to adopt a contingency budget. In a contingent budget, there would be no purchase of new equipment unless deemed for health and safety reasons, no new capital expenditures and outside organizations may have to pay for facilities use. A contingency budget jeopardizes valuable programs and affects the positive direction of our school district. Our students' education is an investment in the future of our community which is beneficial to everyone.			
Estimated Basic STAR Exemption Savings™ for the 2025-2026 School Year			\$ 473
Estimated Basic STAR** Exemption based on a hypothetical home within the school district with a full value of one hundred thousand dollars (\$100,000). The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			

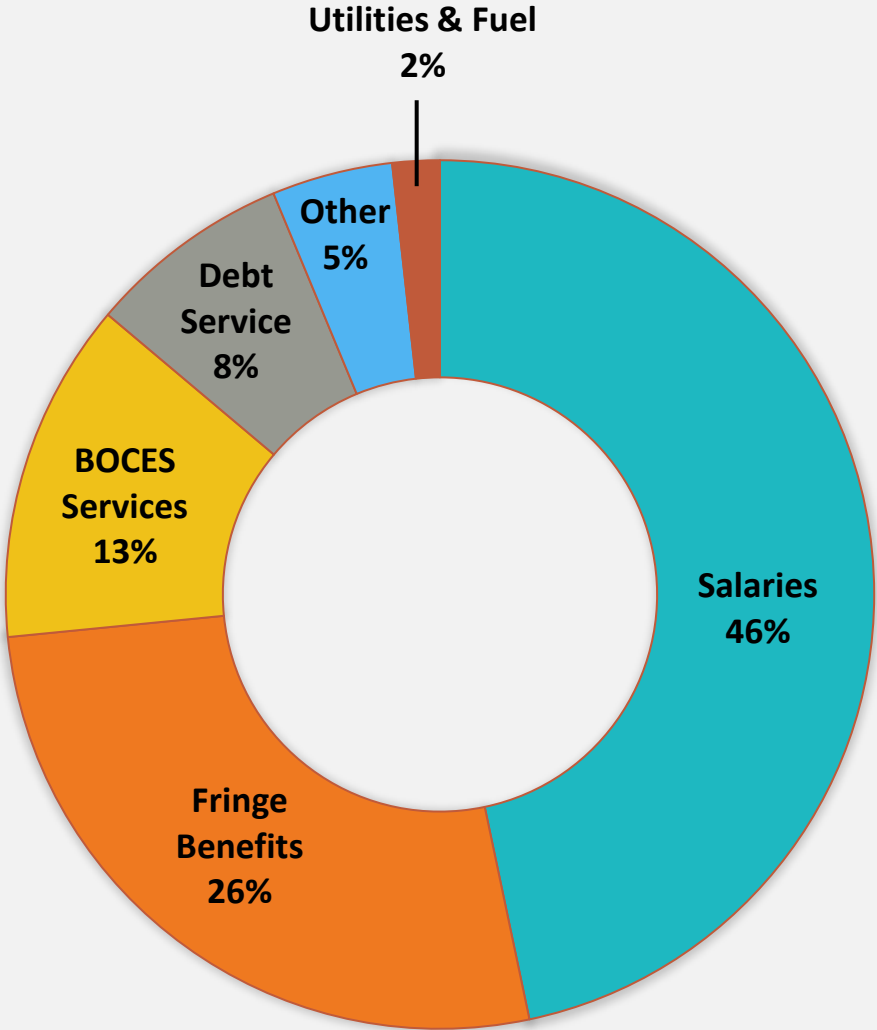
BUDGET REVENUES

Revenue Category	2024 – 25 Budget	2025 – 26 Proposed	Dollar Change
State Aid	\$ 58,913,256	\$ 61,578,332	\$ 2,665,076
Tax Levy	32,074,827	33,037,071	962,244
Fund Balance	3,000,000	3,000,000	0
Other	4,575,000	5,042,960	467,960
TOTAL REVENUES	\$ 98,563,083	\$ 102,658,363	\$ 4,095,280



BUDGET EXPENDITURES

Expense Category	2024-25 Budget	2025-26 Proposed	Dollar Change
Salaries	\$ 46,025,067	\$ 47,461,944	\$ 1,436,877
Fringe Benefits	26,355,520	26,940,428	584,908
CiTi (BOCES) Services	12,525,986	13,200,551	674,565
Debt Services	7,485,000	8,560,000	1,075,000
Other	4,436,510	4,660,440	223,930
Utilities & Fuel	1,735,000	1,835,000	100,000
TOTAL EXPENDITURES	\$ 98,563,083	\$ 102,658,363	\$ 4,095,280



BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2024 – 25 Budget	2025 – 26 Proposed	Dollar Change
PROGRAM EXPENDITURES	\$ 73,893,189	\$ 76,317,593	\$ 2,424,404
K-12 Instructional	64,251,097	66,349,732	2,098,635
Pupil Transportation	9,642,092	9,967,861	325,769
ADMINISTRATIVE EXPENDITURES	\$ 9,342,959	\$ 9,586,406	\$ 243,447
School Supervision/Curriculum	3,415,739	3,544,164	128,425
Business & Finance	2,941,014	3,024,849	83,835
CiTi (BOCES) Services	2,409,500	2,431,500	22,000
Central Administration	495,629	510,816	15,187
Board of Education	81,077	75,077	(6,000)
CAPITAL EXPENDITURES	\$ 15,326,935	\$ 16,754,364	\$ 1,427,429
Operations & Maintenance	7,841,935	8,194,364	352,429
Transfers - Debt Service/Other Funds	7,485,000	8,560,000	1,075,000
TOTAL EXPENDITURES	\$ 98,563,083	\$ 102,658,363	\$4,095,280



Program
75%

Capital
16%

Admin.
9%



Proposed Budget: \$ 102,658,363

PROGRAM

- Salary & Benefits of all Teachers and Staff (both Regular and Special ED)
- Sports & Co-curricular activities
- Music, Art & Technology Programs
- Library Services
- Transportation

CAPITAL

- Salary & Benefits of all Operation and Maintenance Staff
- Equipment
- Supplies & Contracted Services
- Utilities
- Debt Service

ADMINISTRATIVE

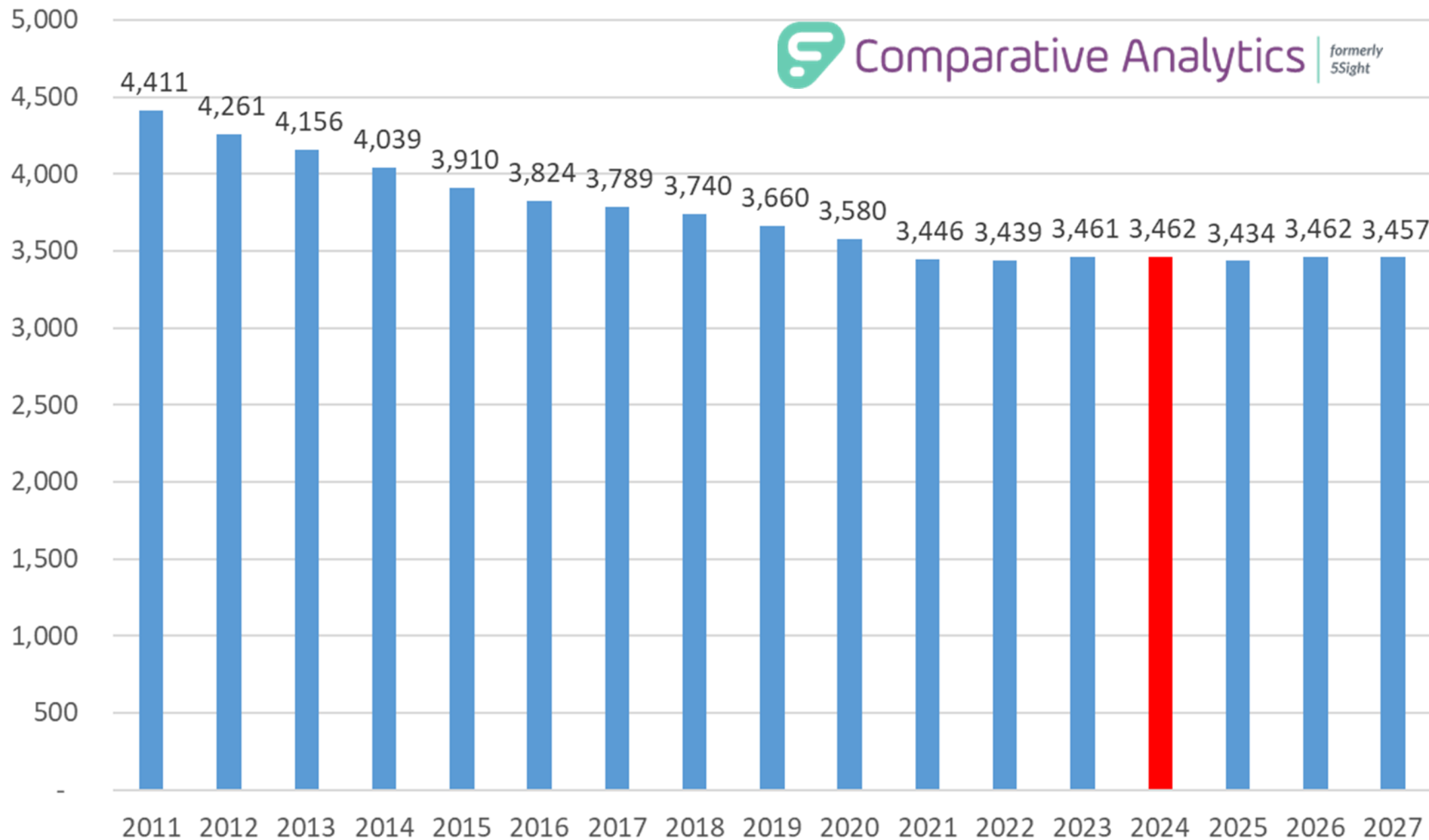
- Salary & Benefits of all Administrative Staff
- Superintendent's Office
- Business Office
- BOCES Administrative Costs
- Board of Education Expenses

Total Enrollment Trend



Comparative Analytics

formerly
5Sight





BUDGET HIGHLIGHTS

2025-26 PROPOSED BUDGET

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

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 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

A Contingency Budget (0% tax increase) results in ...

- Staffing cuts, which would increase class sizes
- Cuts to elective courses at the High School
- Significant reductions in the athletic/band/fine arts programs (the “pay to play” option is not illegal in New York State)
- Reduce the number of field trips to decrease transportation costs
- Eliminate the half-day UPK bus run to decrease transportation costs

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*

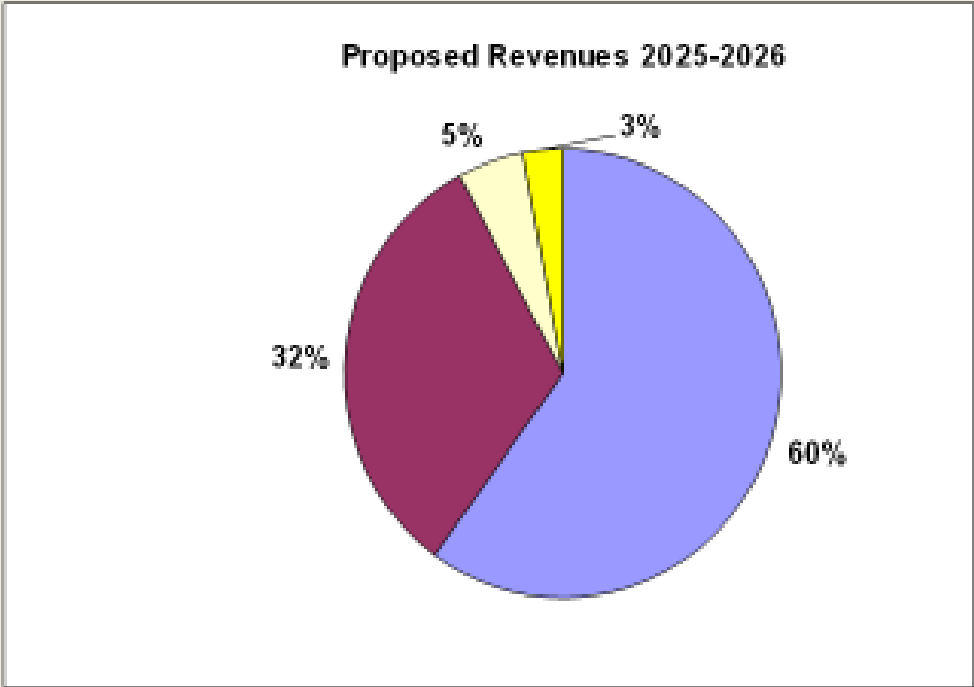
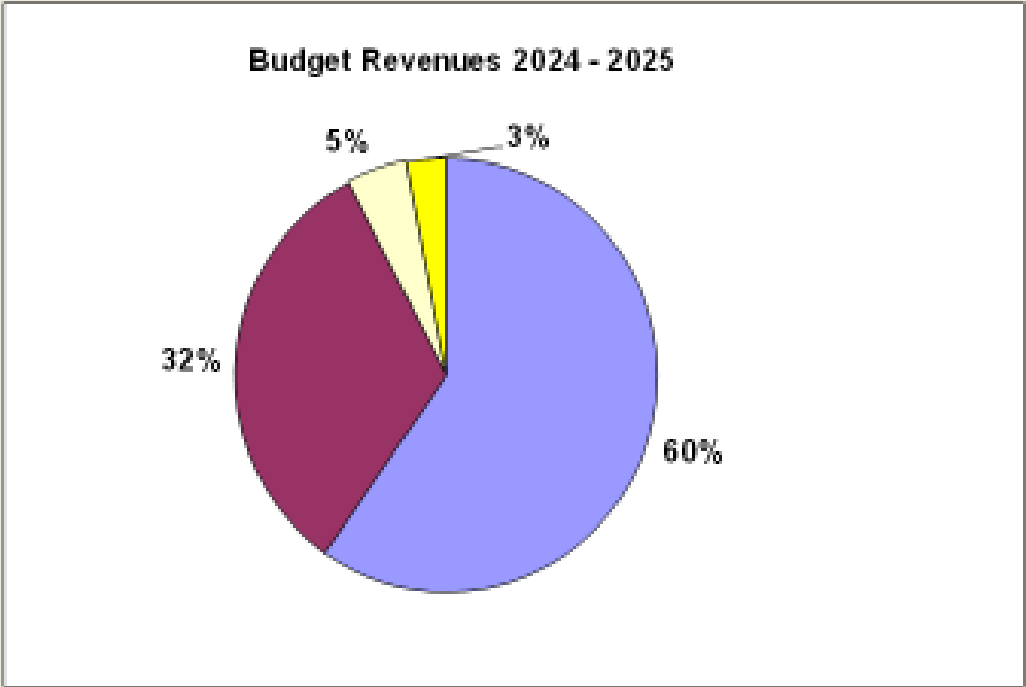
\$ Liquidation of Non-Spendable Fund = \$967,960*

*One shot revenues



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	281,718	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	5,158,263	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	1,881,184	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	33,037,071	962,244	3.00%
TOTAL REVENUES	88,546,056	87,418,400	93,045,211	91,127,070	98,563,083	102,658,363	4,095,280	4.15%
TOTAL EXPENDITURES	88,546,056	84,922,534	93,045,211	91,031,188	98,563,083	102,658,363	4,095,280	4.15%

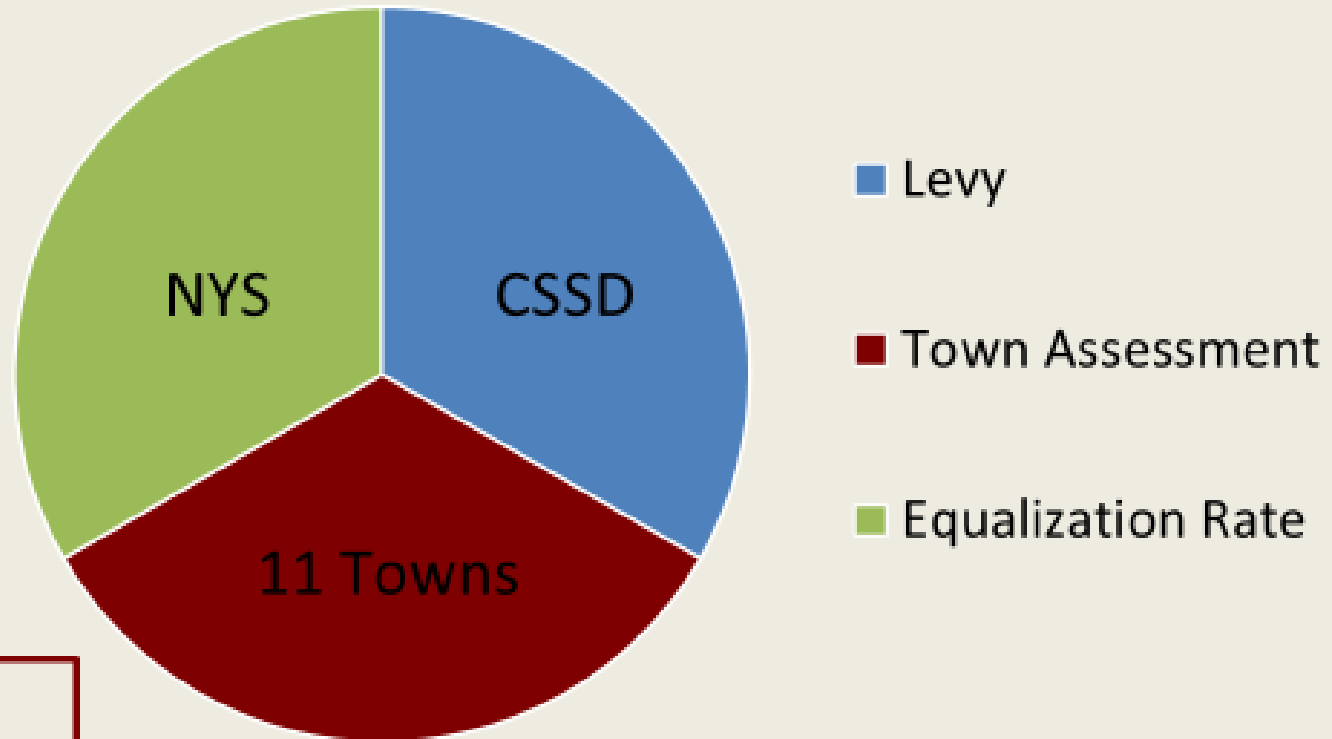
one time



TAX LEVY INCREASE

	2024-25 Budget Revenues		2025-26 Proposed Revenues	% CHANGE
Total State Aid	\$58,913,258	Total State Aid	\$61,578,392	4.52%
Total Tax Levy	\$32,074,827	Total Tax Levy	\$33,037,071	3.00%
Other Revenue	\$4,575,000	Other Revenue	\$5,042,960	10.23%
Designated Fund Balance	\$3,000,000	Designated Fund Balance	\$3,000,000	0.00%
TOTAL REVENUES	\$98,563,083	TOTAL REVENUES	\$102,658,363	4.15%

TAX RATE → 3 Parts



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

Tax Levy vs. Tax Rate

- **Tax Levy** is the total amount of money a school district raises in taxes each year from all property owners in the district.
- **Tax Rates** are calculated by dividing the total amount of the tax levy by the total taxable assessed value (Town Assessor's Office) in a community.
 - Tax rates are affected by changes in municipal assessments and state equalization rates (NYS Board of Real Property Tax Services), which are determined in the summer.
 - The tax rate is used to calculate each individual property tax bill.



So why did my taxes increase?

- Tax rates for each municipality within the district are set each August. They are based on the tax levy for the year and final municipal assessments for each of the towns (11). Tax rates vary between towns because property in each is assessed at different levels in relation to full market value. The state assigns each town an equalization rate to fairly divide the tax levy between the towns.
- The district **does not control** any part of the assessment or equalization process. Questions about assessments and equalization rates should be directed to the appropriate town assessor's office.



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

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

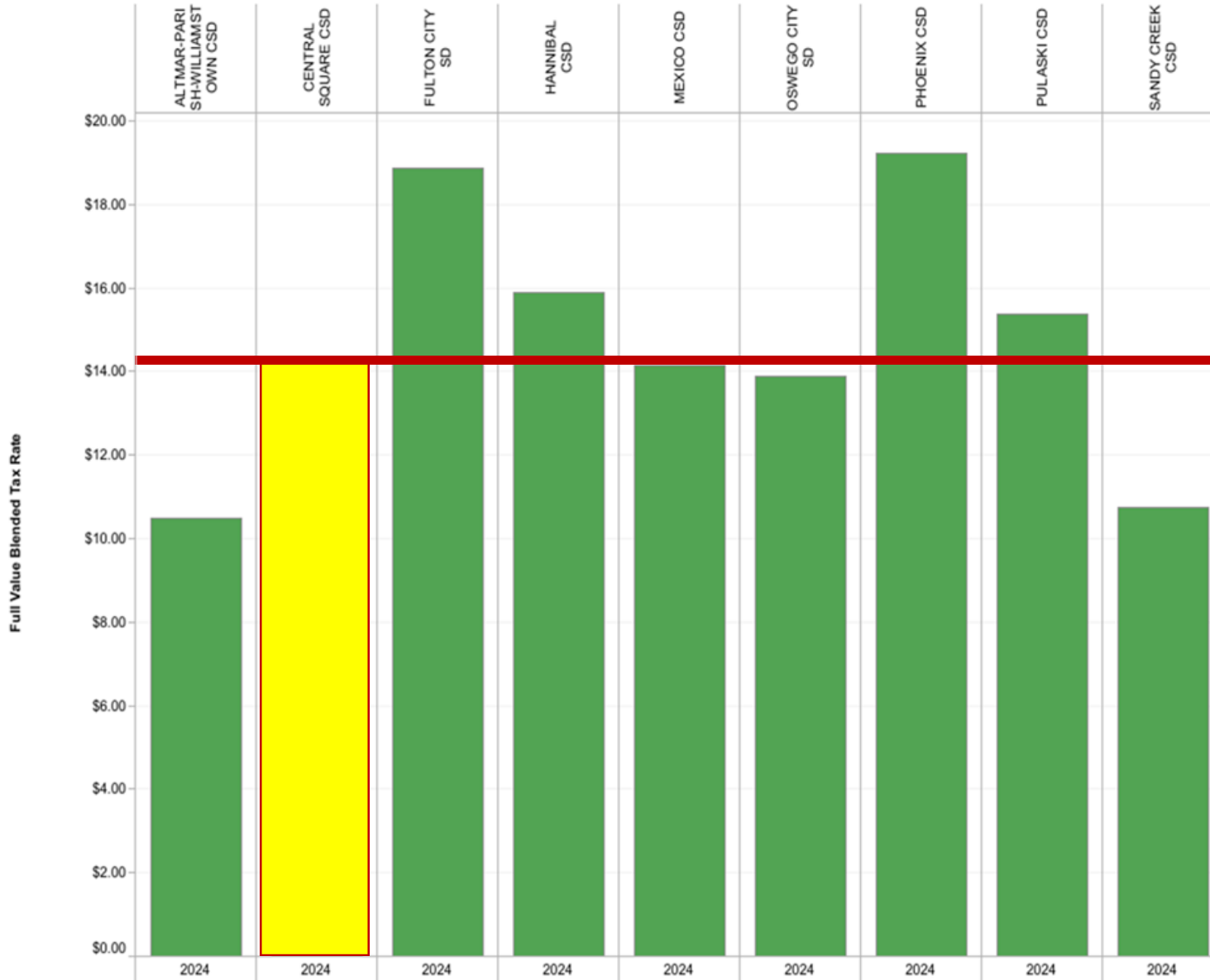
\$13.51	2024-25	Current tax rate per thousand
\$13.91	2025-26	*Estimated tax rate per thousand
.40	Increase per thousand	



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

Full Value Tax Rates

Source: NY Office of the State Comptroller For districts with differing tax rates a blended rate is calculated using the Full Value and Tax Levy

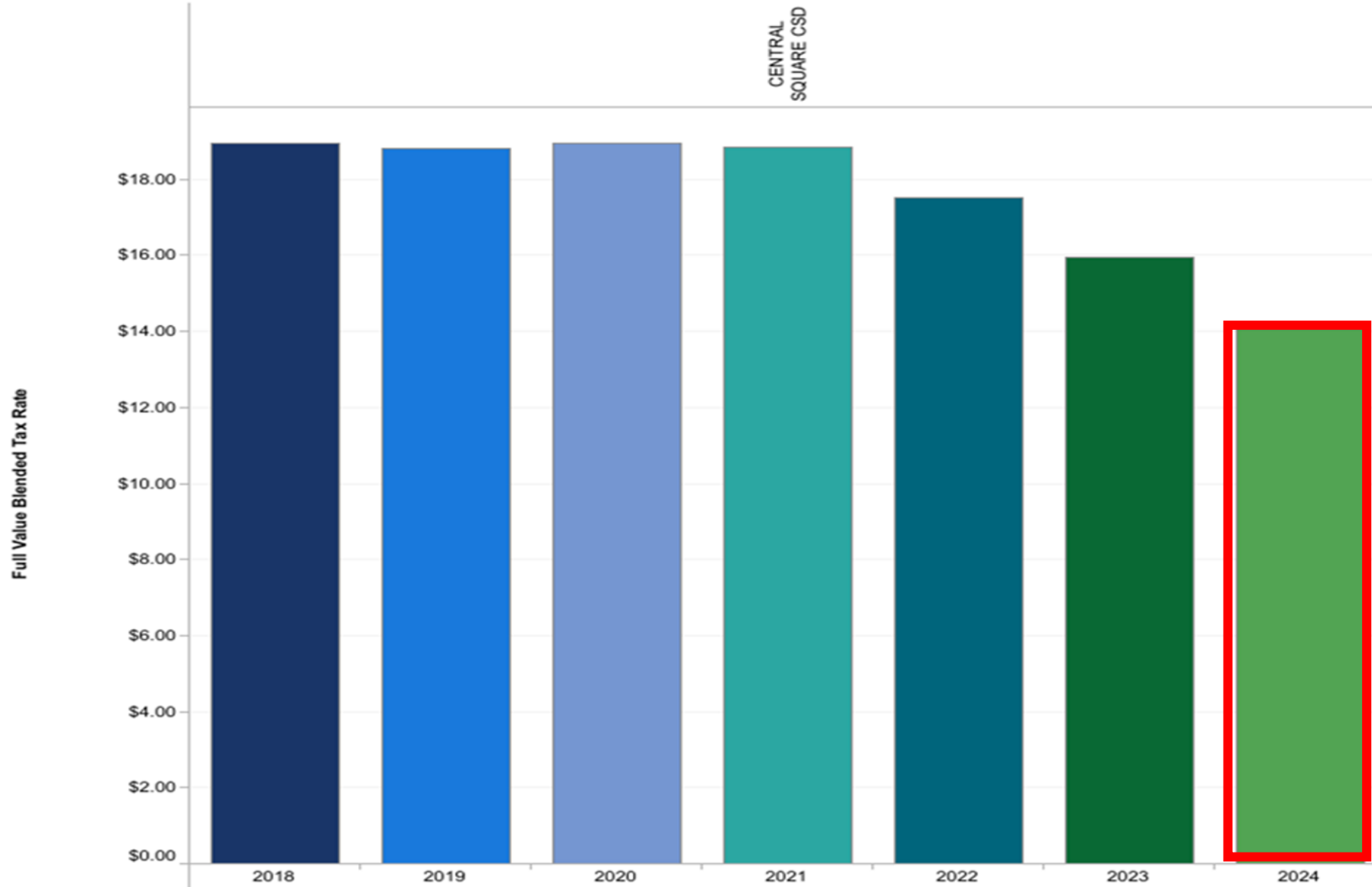


2024 Full Value Tax Rates



Full Value Tax Rates

Source: NY Office of the State Comptroller For districts with differing tax rates a blended rate is calculated using the Full Value and Tax Levy



PROPOSITIONS



☐ YES ☐ NO

PROPOSITION # 1

2025 – 2026 GENERAL FUND BUDGET

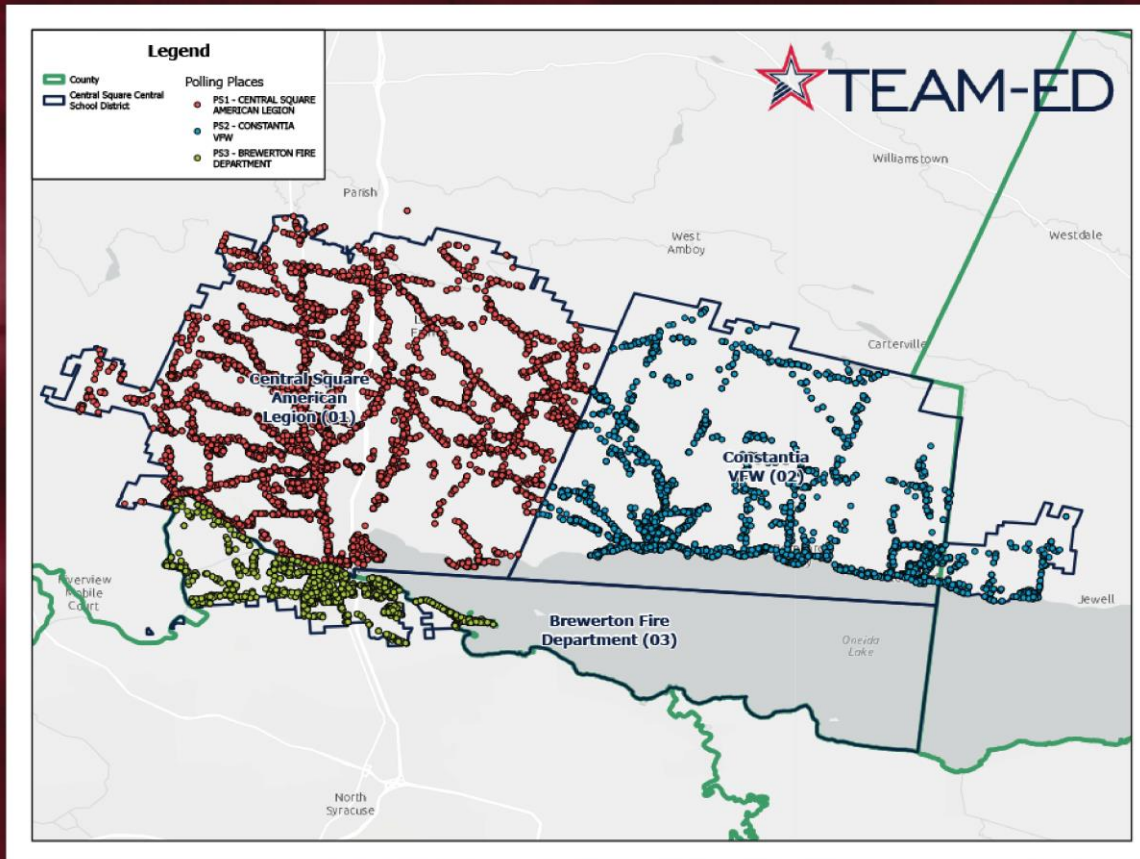
RESOLVED:

Shall the Board of Education of the Central Square Central School District, County of Oswego, State of New York, be authorized to incur expenditures not exceeding \$102,658,363 (U.S. Dollars: One Hundred and Two Million, Six Hundred and Fifty- Eight Thousand, and Three Hundred and Sixty-Three) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2025 and ending June 30, 2026, and to levy a tax on the taxable property of the School District sufficient to meet the amount of this sum not received from other sources?





THE CENTRAL SQUARE SCHOOL DISTRICT ANNOUNCES A THIRD POLLING LOCATION



ELECTION DISTRICT #1:

Located at the Central Square American Legion
Residents of the village of Central Square,
Towns of Hastings, West Monroe, Parish,
Schroepel, Mexico and Palermo

ELECTION DISTRICT #2:

Located at the Constantia VFW
Residents of the village of Cleveland,
Towns of Constantia, Amboy, and Vienna

ELECTION DISTRICT #3:

Located at the Brewerton Fire Department
Towns of Clay and Cicero, all residents of
Onondaga County

Voter registration/polling location lookup: <https://vip.ntsteamed.com>



NEW VOTING TIME

Budget Revote: June 17, 2025

- **Tax Levy Increase 3%**
- Total Budget Increase 4.15%
- New Budget decrease in expenditures of \$1.2 million
- **New voting times: 10am - 8pm**
- **Estimated Basic STAR Savings \$473**
(The STAR exemption is authorized by section 425 of the Real Property Tax Law)
*Qualified properties are primary residences that receive STAR exemption with household incomes at or below \$250,000.



June 17, 2025



