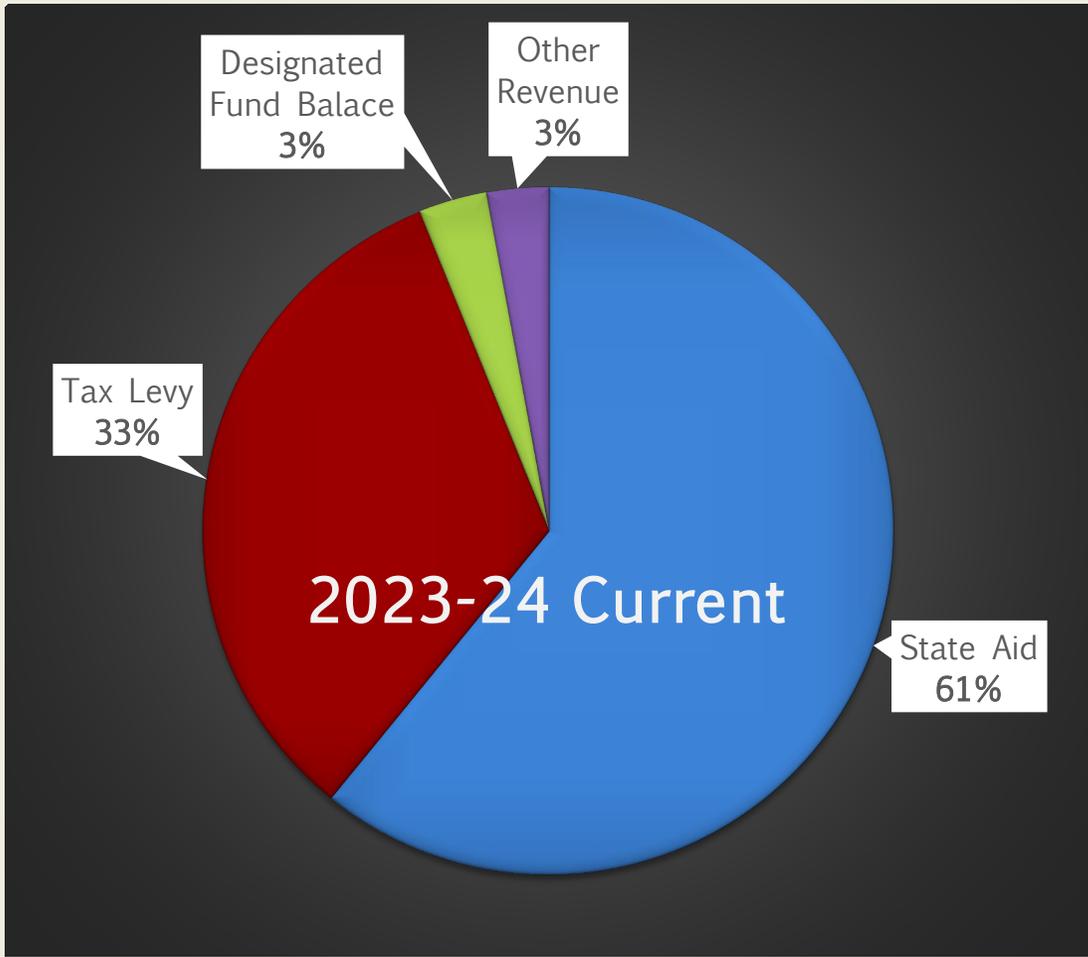


BUDGET WORKSHOP
MARCH 12, 2024

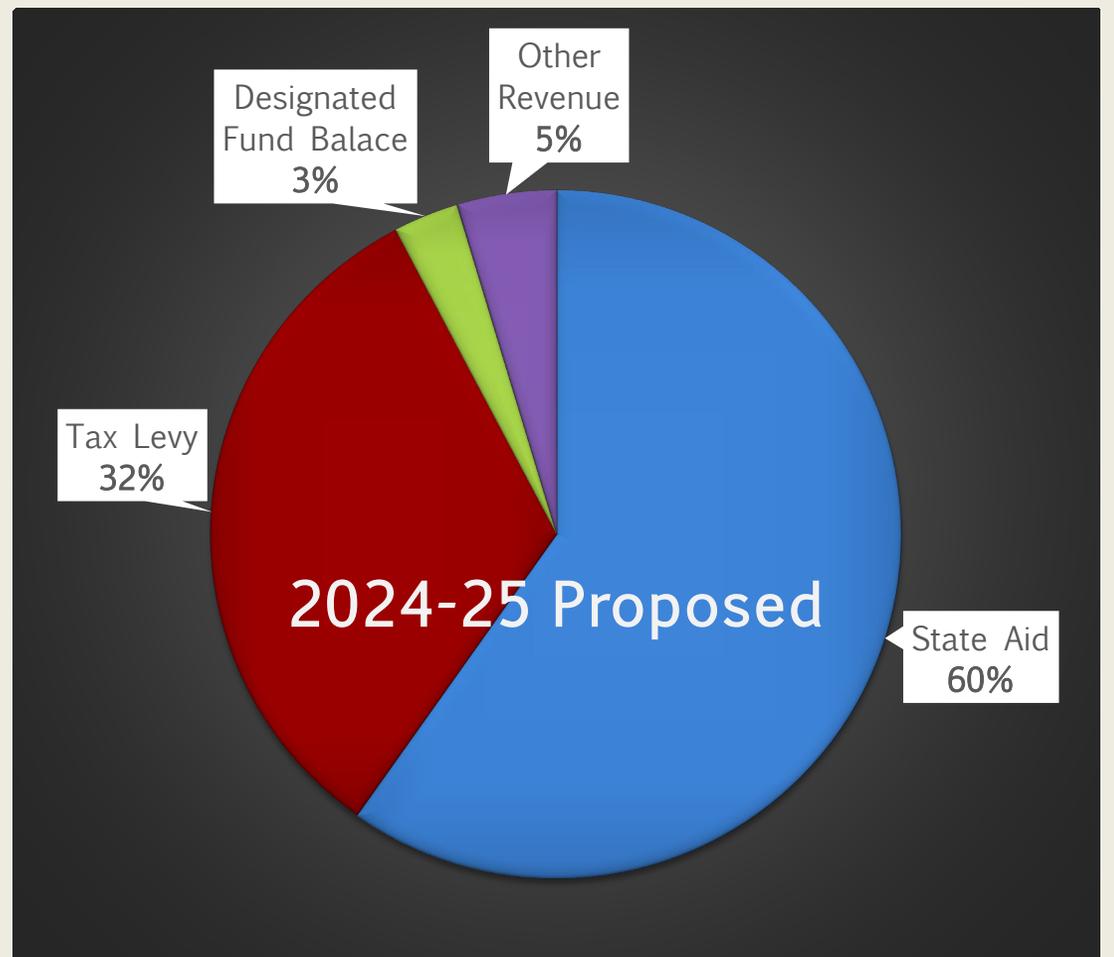
CENTRAL SQUARE CENTRAL SCHOOL DISTRICT



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State Aid	\$ 56,611,369
Tax Levy	\$ 30,773,842
Designated Fund Balance	\$ 3,000,000
Other	\$ 2,660,000
TOTAL	\$ 93,045,211

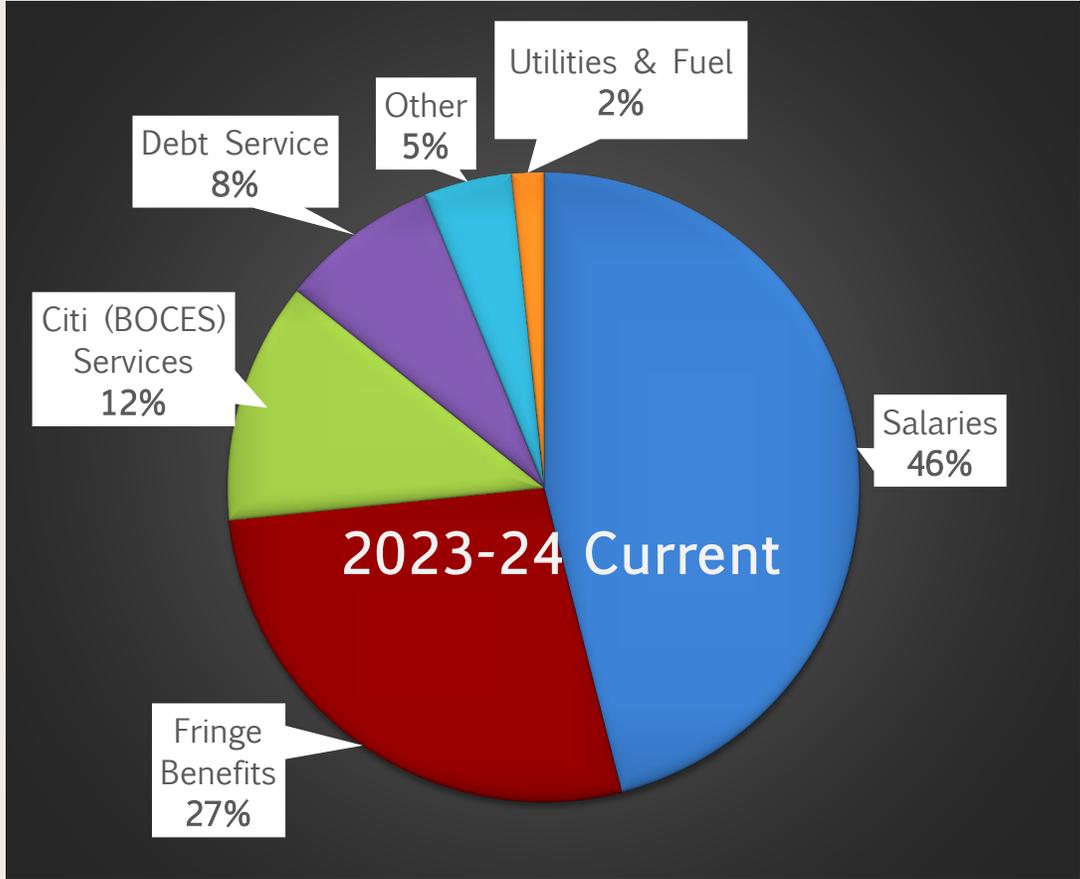


State Aid	\$ 58,913,256	4.07%
Tax Levy	\$ 32,074,827	4.23%
Designated Fund Balance	\$ 3,000,000	0.00%
Other	\$ 4,575,000	71.99%
TOTAL	\$ 98,563,083	5.93%

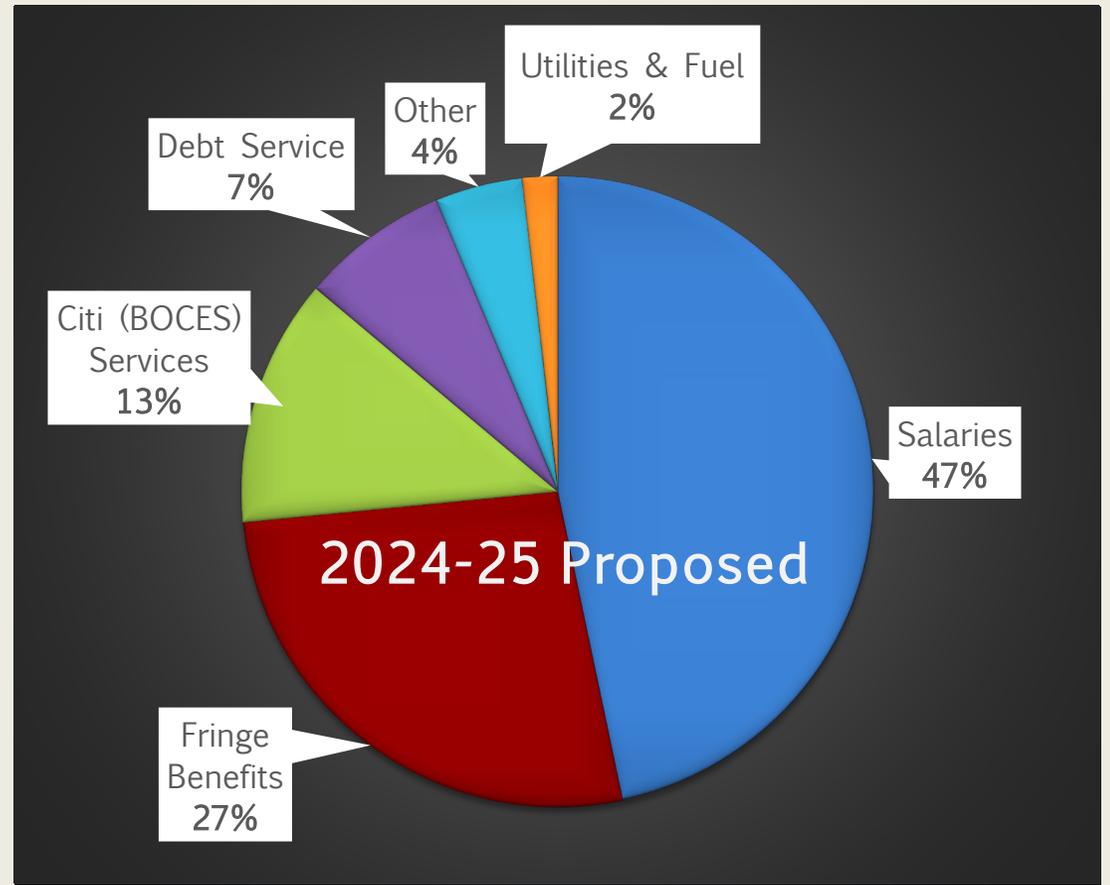
REVENUE DETAIL

GENERAL FUND	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	Proposed 2024-2025 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	32,556,041	34,060,362	34,538,703	34,452,813	37,788,280	39,201,447	1,413,167	3.74%
Excess Cost	2,243,842	1,894,105	1,875,560	2,472,860	2,279,740	2,624,650	344,910	15.13%
Transportation	5,963,751	5,534,266	6,756,416	7,135,604	7,045,919	7,472,431	426,512	6.05%
Textbook/Library/Software	287,524	195,912	285,828	282,983	284,971	281,716	(3,255)	-1.14%
Computer Hardware	66,229	51,383	66,614	65,811	66,576	64,053	(2,523)	-3.79%
BOCES Aid	4,588,628	4,440,460	4,940,008	4,314,122	4,362,070	4,830,343	468,273	10.74%
Building Aid	4,600,000	2,936,081	6,000,000	6,376,472	4,783,813	4,438,616	(345,197)	-7.22%
TOTAL STATE AID	50,306,015	49,112,569	54,463,129	55,100,665	56,611,369	58,913,256	2,301,887	4.07%
Interest Earnings	150,000	23,989	75,000	314,683	75,000	300,000	225,000	300.00%
Donations, Refunds, Charges, Misc.	2,500,000	1,832,976	2,500,000	1,864,675	2,500,000	2,500,000	0	0.00%
Rental Income	85,000	88,256	85,000	87,813	85,000	85,000	0	0.00%
Interfund Transfer - Debt Service						1,065,000	1,065,000	100.00%
Health Insurance						625,000	625,000	100.00%
TOTAL OTHER REVENUE	2,735,000	1,945,221	2,660,000	2,267,171	2,660,000	4,575,000	1,915,000	71.99%
							0	
DESIGNATED FUND BALANCE	3,000,000	0	1,500,000	0	3,000,000	3,000,000	0	0.00%
PROPERTY TAX LEVY	29,922,927	30,038,691	29,922,927	30,050,564	30,773,842	32,074,827	1,300,985	4.23%
TOTAL REVENUES	85,963,942	81,096,481	88,546,056	87,418,400	93,045,211	98,563,083	5,517,872	5.93%
TOTAL EXPENDITURES	85,963,942	85,618,996	88,546,056	84,922,534	93,045,211	98,563,083	5,517,872	5.93%

EXPENDITURES



Salaries	\$43,079,389
Fringe Benefits	\$25,233,300
Citi (BOCES) Services	\$11,600,326
Debt Service	\$7,250,000
Other	\$4,147,196
Utilities & Fuel	\$1,735,000
TOTAL	\$93,045,211



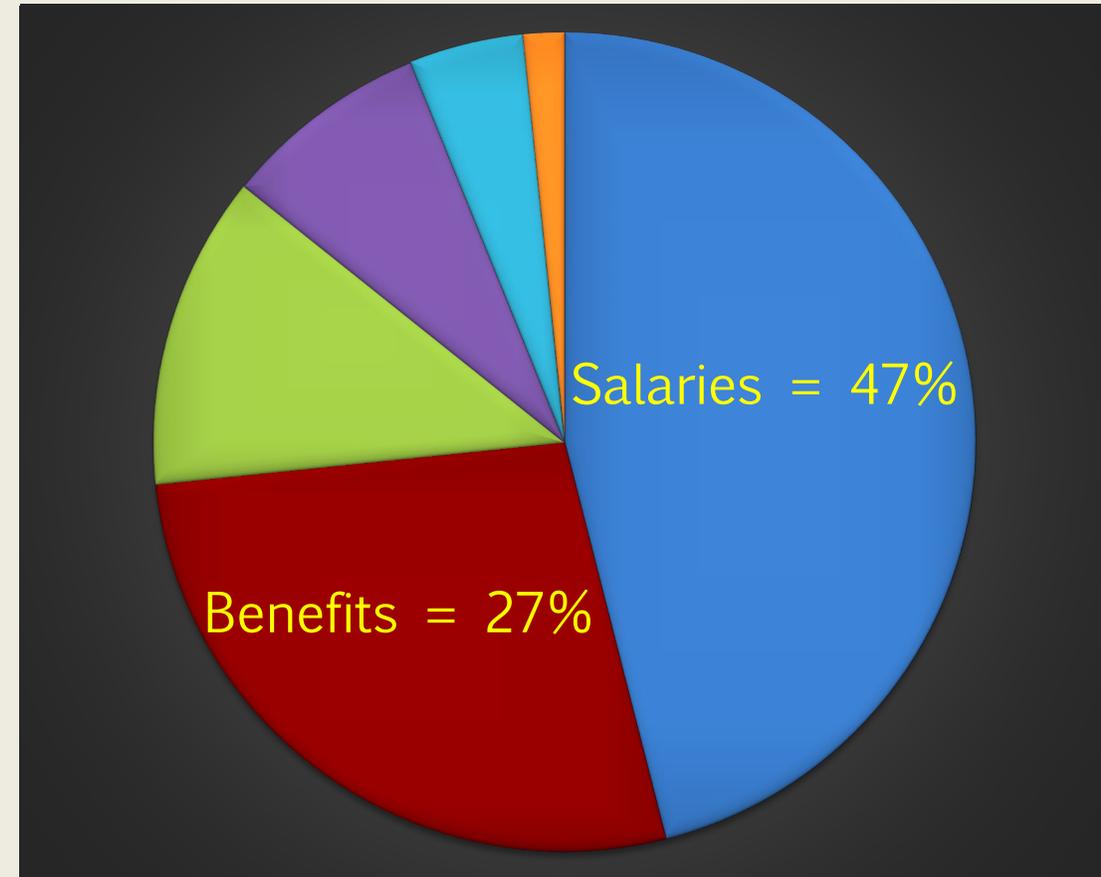
Salaries	\$46,025,067	6.84%
Fringe Benefits	\$26,355,520	4.45%
Citi (BOCES) Services	\$12,525,986	7.98%
Debt Service	\$7,485,000	3.24%
Other	\$4,436,510	6.98%
Utilities & Fuel	\$1,735,000	0.00%
TOTAL	\$ 98,563,083	5.93%

EXPENDITURE DETAIL

GENERAL FUND		2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	Proposed 2024-2025 BUDGET	CHANGE	% CHANGE
1010	BOARD OF EDUCATION	39,077	29,208	39,077	28,774	39,077	39,077	0	0.00%
1060	DISTRICT MEETING	38,565	7,911	28,565	48,379	28,565	42,000	13,435	47.03%
1240	CENTRAL ADMINISTRATION	275,246	287,755	291,151	295,662	305,350	320,784	15,434	5.05%
1310	BUSINESS SERVICES	562,686	485,092	577,240	522,595	581,074	602,720	21,646	3.73%
1330	TAX COLLECTION	35,118	28,101	35,466	30,034	31,495	31,993	498	1.58%
1420	LEGAL SERVICES	80,000	22,975	60,000	55,939	25,000	25,000	0	0.00%
1430	PERSONNEL SERVICES	165,316	152,699	169,941	184,881	329,015	368,217	39,202	11.91%
1480	PUBLIC INFORMATION	100,725	56,850	100,725	58,700	100,725	100,725	0	0.00%
1620	BUILDING OPERATIONS	4,212,828	4,119,627	4,361,813	4,233,494	4,527,495	4,678,893	151,398	3.34%
1621	BUILDING MAINTENANCE	979,431	1,035,486	1,022,356	1,102,289	1,024,350	1,051,380	27,030	2.64%
1670	PRINTING	382,100	412,815	391,625	336,112	401,690	351,150	(50,540)	-12.58%
1680	DATA PROCESSING	620,000	481,941	660,000	513,130	660,000	679,800	19,800	3.00%
1910	INSURANCE	262,800	272,764	300,000	297,870	330,000	340,000	10,000	3.03%
1981	CITI (BOCES) CENTRAL SERVICES	1,982,430	1,967,462	2,142,430	2,101,430	2,433,950	2,409,500	(24,450)	-1.00%
2010	CURRICULUM SUPPORT	826,494	872,418	815,974	945,536	814,699	940,681	125,982	15.46%
2070	STAFF DEVELOPMENT	334,150	261,383	334,961	267,431	334,961	335,441	480	0.14%
2110	INSTRUCTION - DISTRICT WIDE	1,055,000	764,287	1,055,000	833,649	1,030,000	1,020,000	(10,000)	-0.97%
2110	INSTRUCTION - ELEMENTARY	8,689,446	8,467,540	8,990,417	8,488,377	9,239,012	10,463,857	1,224,845	13.26%
2110	INSTRUCTION - MIDDLE SCHOOL	5,288,044	4,748,026	5,369,436	4,890,452	5,527,851	6,089,846	561,995	10.17%
2110	INSTRUCTION - HIGH SCHOOL	6,472,718	6,229,611	6,616,955	6,678,967	7,137,892	7,633,487	495,595	6.94%
2250	PUPILS WITH DISABILITIES	10,801,540	10,904,574	11,425,436	12,056,264	12,346,049	12,627,485	281,436	2.28%
2280	OCCUPATIONAL EDUCATION	2,605,471	2,535,826	2,642,236	2,559,724	2,845,000	3,145,000	300,000	10.54%
2630	LEARNING TECHNOLOGY	1,789,277	1,663,454	1,854,488	1,734,933	1,943,737	1,955,484	11,747	0.60%
2815	HEALTH SERVICES	460,344	414,462	472,264	411,128	523,800	483,800	(40,000)	-7.64%
2820	PSYCHOLOGICAL SERVICES	637,600	541,466	659,800	527,489	686,100	788,000	101,900	14.85%
2850	CO-CURRICULAR	326,974	338,011	337,589	454,132	365,589	483,597	118,008	32.28%
2855	INTERSCHOLASTIC ATHLETICS	894,864	969,860	959,034	1,134,302	1,078,000	1,149,107	71,107	6.60%
5510	STUDENT TRANSPORTATION	4,736,280	4,924,630	4,901,087	5,419,356	5,325,370	6,020,984	695,614	13.06%
5530	TRANSPORTATION BUILDING	516,168	491,907	530,590	528,703	546,065	544,555	(1,510)	-0.28%
9010-9060	FRINGE BENEFITS	23,343,250	21,487,093	24,200,400	20,958,105	25,233,300	26,355,520	1,122,220	4.45%
9901-9950	TRANSFERS -OTHER FUNDS	7,450,000	10,643,762	7,200,000	7,224,697	7,250,000	7,485,000	235,000	3.24%
	TOTALS	85,963,942	85,618,996	88,546,056	84,922,534	93,045,211	98,563,083	5,517,872	5.93%

74% or \$72,380,587
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	388	18	1	1	ESL	1	3	1
Brewerton	396	19	1		Library	4	3	1
Hasting-Mallory	384	18	1		Music	5	3	1
Millard Hawk	470	22	1		PE	4	4	1
					Art	3		
TOTAL		77	4	1		17	13	4

SECONDARY STAFF

Building/ Enrollment	Grade 6	Grades 7 & 8	Special Areas	CTE	Foreign Language	AIS/ Reading
CSMS 828		ELA 6 Science 6 Math 6 S.S. 6	PE 4 Music 4.5 Art 2 LMS 1 Health 1	Tech 3 FACS 2 CBS .6	4	7
CSMS TOTAL	10	24	12.5	5.6	4	7
PVM 1,101		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	27.5	14	8	8

DISTRICT-WIDE

SPECIAL EDUCATION					
Level	Special Education	Bridges 4 – 5	Speech	OT/PT (Includes 1 Assistant)	Psychologist
Elementary	15	1	6	4	4
Middle School	14		1	.5	1.5
High School	12		1	.5	1.5
TOTAL	41	1	8	5	7

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	44.5
CTE	14
Foreign Language	8
Consultants/AIS/Reading	25
Social Workers/Counselors	22
Special Education	41
Speech	8
Psychologists	7
OT/PT	5
Bridges 4-5	2
TOTAL	337.5

TEACHING ASSISTANTS

Building	Position			Totals
	Building	Special Ed	Other	
A. A. Cole	1	10	UPK 1 Health Office 1	13
Brewerton	1	12	UPK 1 Health Office 1	15
Hastings-Mallory	1	16	UPK 1 Health Office 1	19
Millard Hawk	1	13	UPK 1 Health Office 1	16
CSMS	1	22	Health Office 1 Library 1	25
PVM	5	25	Health Office 1 Library 1	32
District-Wide			12 Month (Technology) 5	5
TOTAL	10	98	18	125

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

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

TRANSPORTATION 		
Drivers	Mechanics	Bus Monitors
67	5	18
TOTAL = 90		



NON-INSTRUCTIONAL SUPERVISORS			
Building	Supervisor/Director	Assistant Supervisor/Director	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

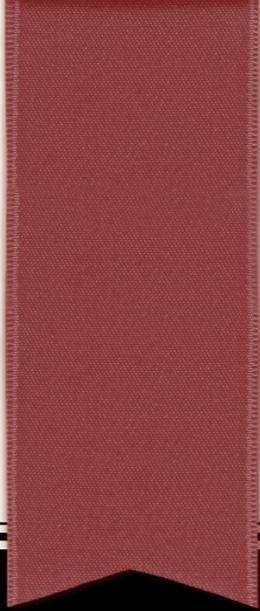
Building	Position		
	Principals	Assistant Principals	Other
A. A. Cole	1		
Brewerton	1		
Hastings-Mallory	1		
Millard Hawk	1		
CSMS	2	1	Director of Pupil Personnel Services
PVM	1	3	Director of Health, PE & Athletics
TOTAL	7	4	2



GRANT SUPPORTED SALARIES

Type	Amount	FTE
Title I, IV	\$ 950,000	11.5
UPK	\$ 315,000	6
IDEA	\$ 765,000	10





BUDGET HIGHLIGHTS

So...ARP (American Rescue Plan Act) ends **September 30, 2024**

The following **ARP** positions/programs will shift back to the General Fund:

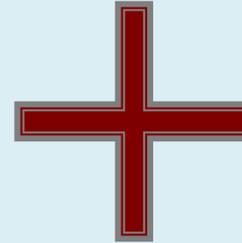
	POSITION	QUANTITY
Elementary	AIS	4
	Teachers	5
	Social Workers	4
	Counselors	2
	Psych Interns	2
	SPO	2
Secondary	AIS	4
	Music	1
Transportation	Dispatcher	1
	TOTAL	25
Summer School		



2024-25 PROPOSED BUDGET ADDITIONS

This proposed 2024-25 budget includes the following added positions:

- School Counselor
- Psychologist
- Monitor (FT)



ARP Positions Not Continuing:

- Teaching Assistants, Health Office (4)
- Monitor – PT (4)
- Monitor – FT (2)
- After School Tutoring
- After School Enrichment



Highlights

\$ Budget Increase = 5.93%

\$ Tax Levy Increase = 4.23%

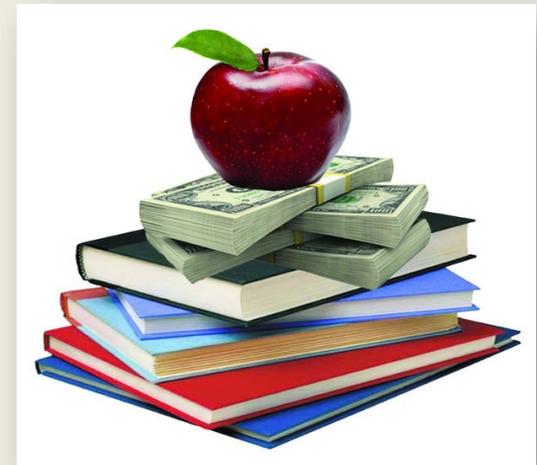
\$ Interfund Transfer from Debt Service = \$1,065,000*

\$ Health Insurance \$625,000*

*One shot revenues



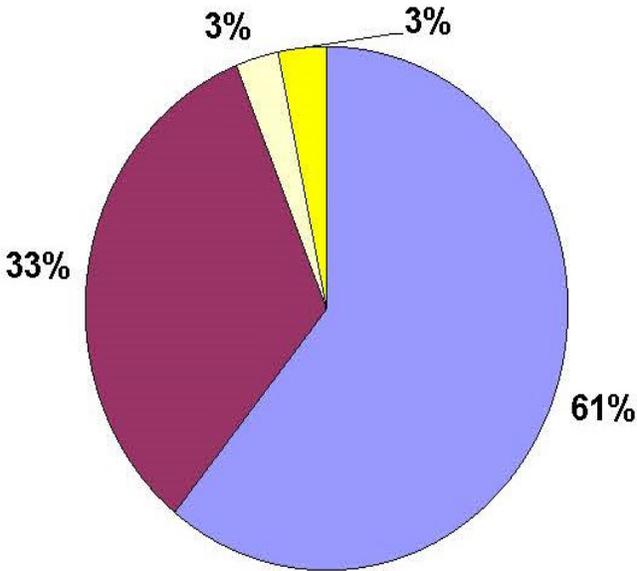
Remember this is only 1 of 3 parts



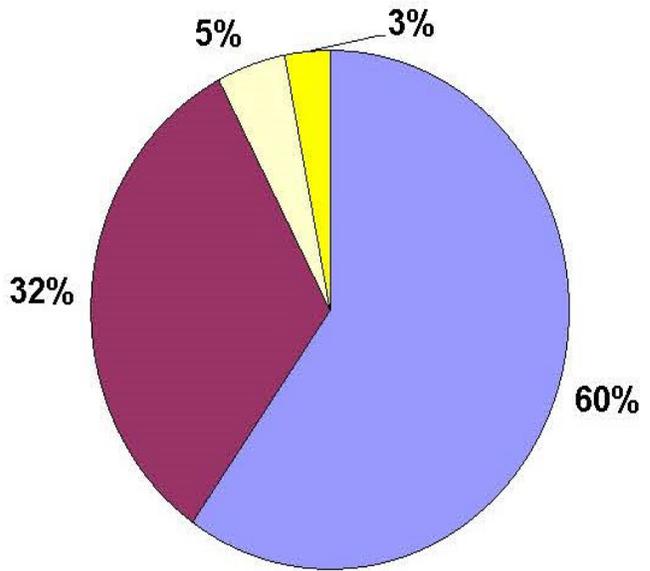
5.93% BUDGET

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I. OPERATING REVENUES								
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Donations, Refunds, Charges, Misc.	2,500,000	1,832,976	2,500,000	1,864,675	2,500,000	2,500,000	0	0.00%
Rental Income	85,000	88,256	85,000	87,813	85,000	85,000	0	0.00%
Interfund Transfer - Debt Service						1,065,000	1,065,000	100.00%
Health Insurance						625,000	625,000	100.00%
								one time
TOTAL OTHER REVENUE	2,735,000	1,945,221	2,660,000	2,267,171	2,660,000	4,575,000	1,915,000	71.99%
DESIGNATED FUND BALANCE	3,000,000	0	1,500,000	0	3,000,000	3,000,000	0	0.00%
PROPERTY TAX LEVY	29,922,927	30,038,691	29,922,927	30,050,564	30,773,842	32,074,827	1,300,985	4.23%
TOTAL REVENUES	85,963,942	81,096,481	88,546,056	87,418,400	93,045,211	98,563,083	5,517,872	5.93%
TOTAL EXPENDITURES	85,963,942	85,618,996	88,546,056	84,922,534	93,045,211	98,563,083	5,517,872	5.93%

Budget Revenues 2023 - 2024



Proposed Revenues 2024-2025

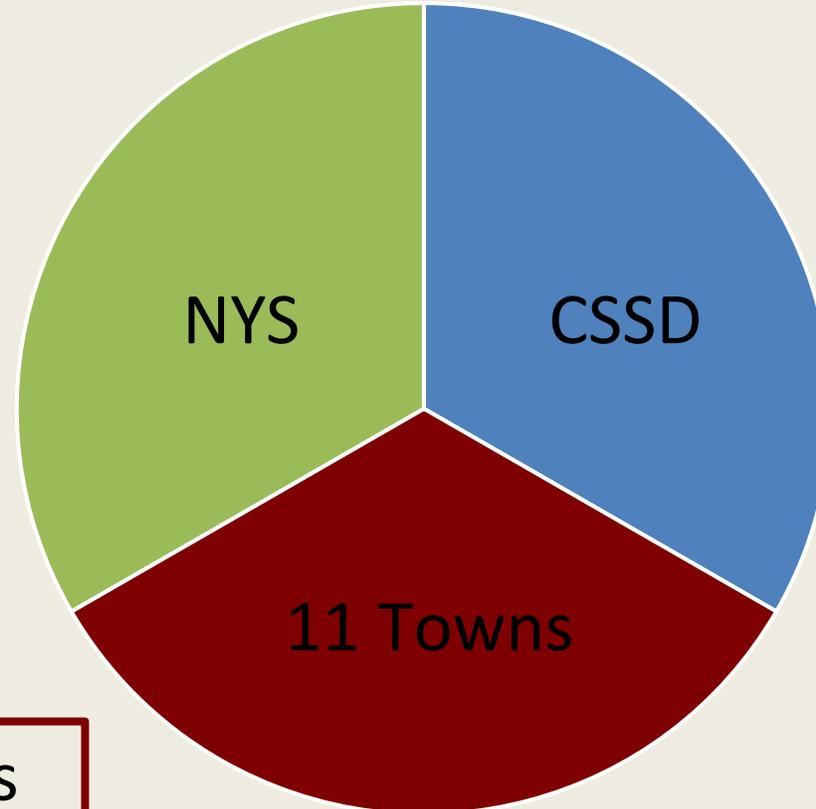


TAX LEVY INCREASE

	2023-24 Revenues	2024-25 Proposed Revenues	% CHANGE
Total State Aid	\$56,611,369	\$58,913,256	4.07%
Total Tax Levy	\$30,773,842	\$32,074,827	4.23%
Other Revenue	\$2,660,000	\$4,575,000	71.99%
Designated Fund Balance	\$3,000,000	\$3,000,000	0.00%
TOTAL REVENUES	\$93,045,211	\$98,563,083	5.93%



TAX RATE → 3 Parts



A 4.23% 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	
\$14.68	2024-25	??	
\$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	
\$19.14	2017-18	\$18.90	

*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...

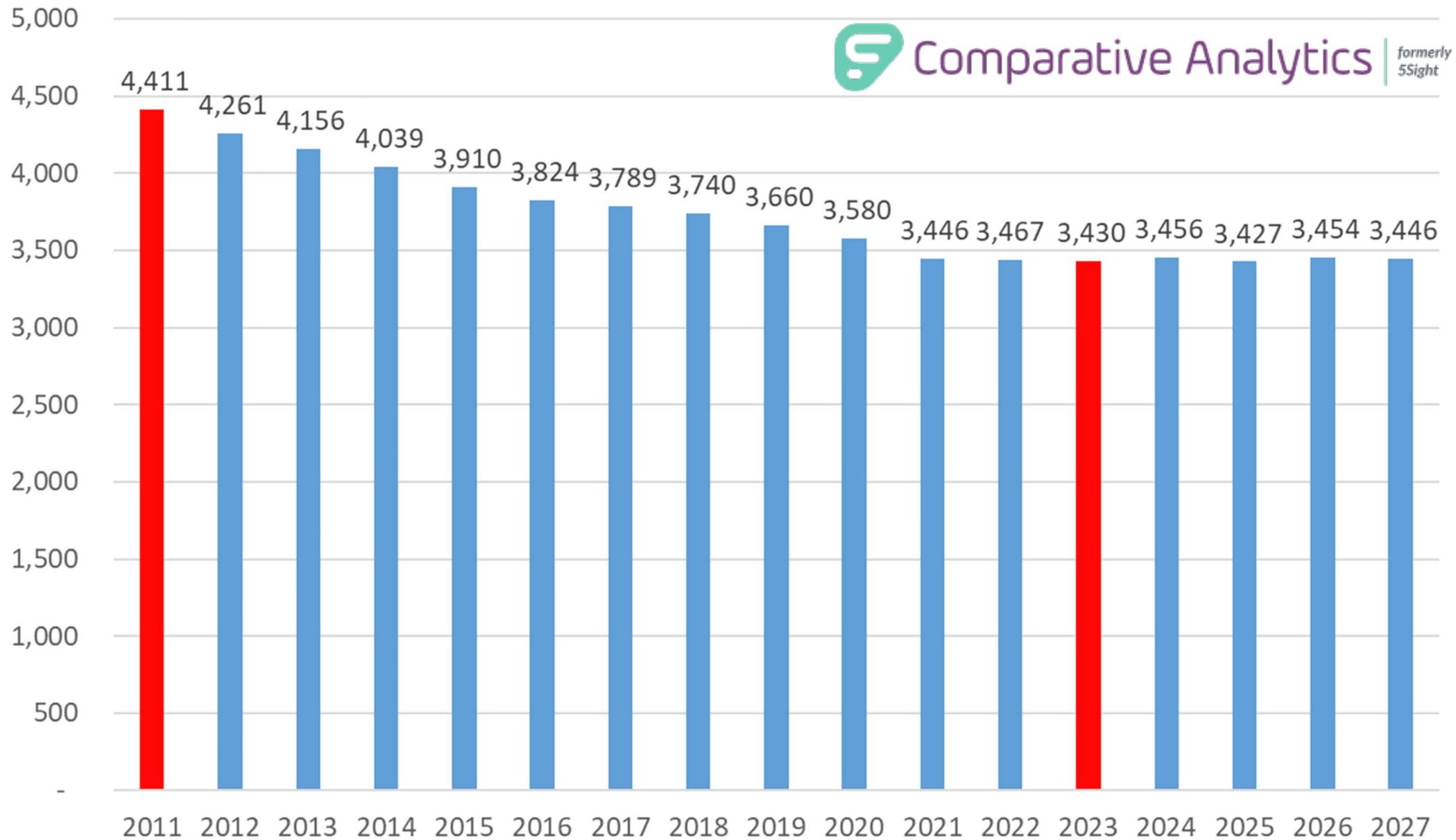
5.54%

\$14.08	2023-24	Current tax rate per thousand
\$14.68	2024-25	*Estimated tax rate per thousand
.60	Increase per thousand	



or \$60.00* (assuming the Town Assessment and Equalization Rate are unchanged)

Total Enrollment Trend



BALANCING THE BUDGET LONG-TERM

\$ Future Capital Projects

\$ Smart Schools Bond Act?

\$ Long-term CSI Plan:

- Swing Space for Capital Projects
- Special Education Programming?
- Alternate Education Programming?

\$ Micron



2024 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

April 2 – April 6

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

April 29

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 7 – 14

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

May 15

Deadline for mailing budget notice.

April 22

School board candidate nominating petitions due in the district clerk's office.

April 30 – May 7

Districts must complete budget seven days before public hearing.

May 7 – 16

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

May 21

Annual Budget Vote & School Board Election

May 7 – 21

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



SCHOOL VOTE

MAY 21, 2024