

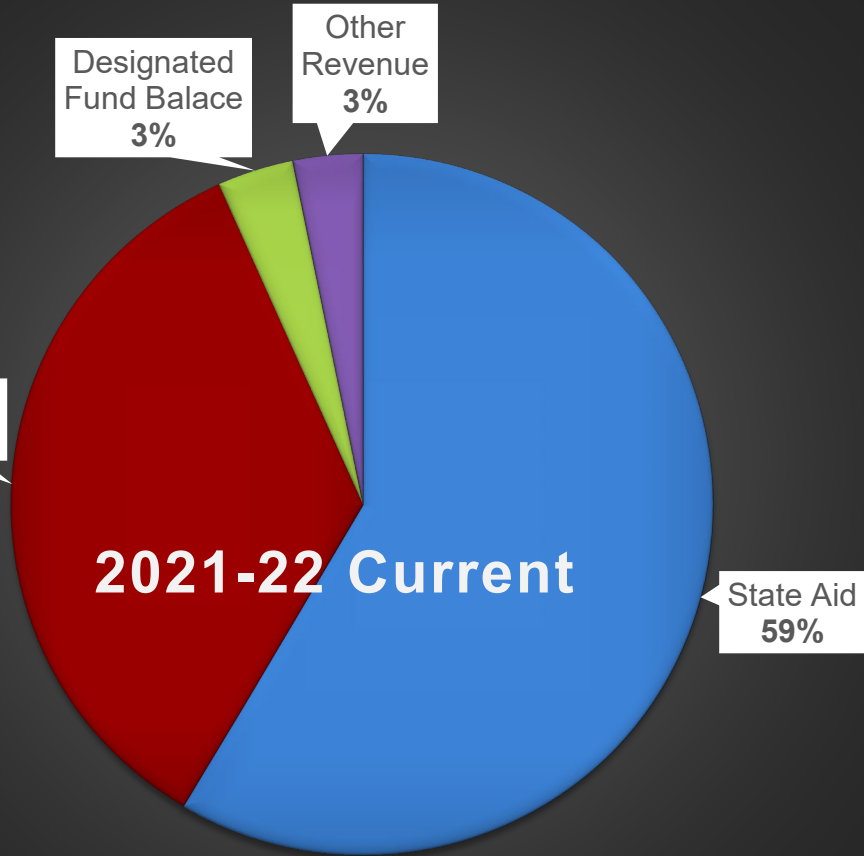
BUDGET WORKSHOP

MARCH 9, 2022

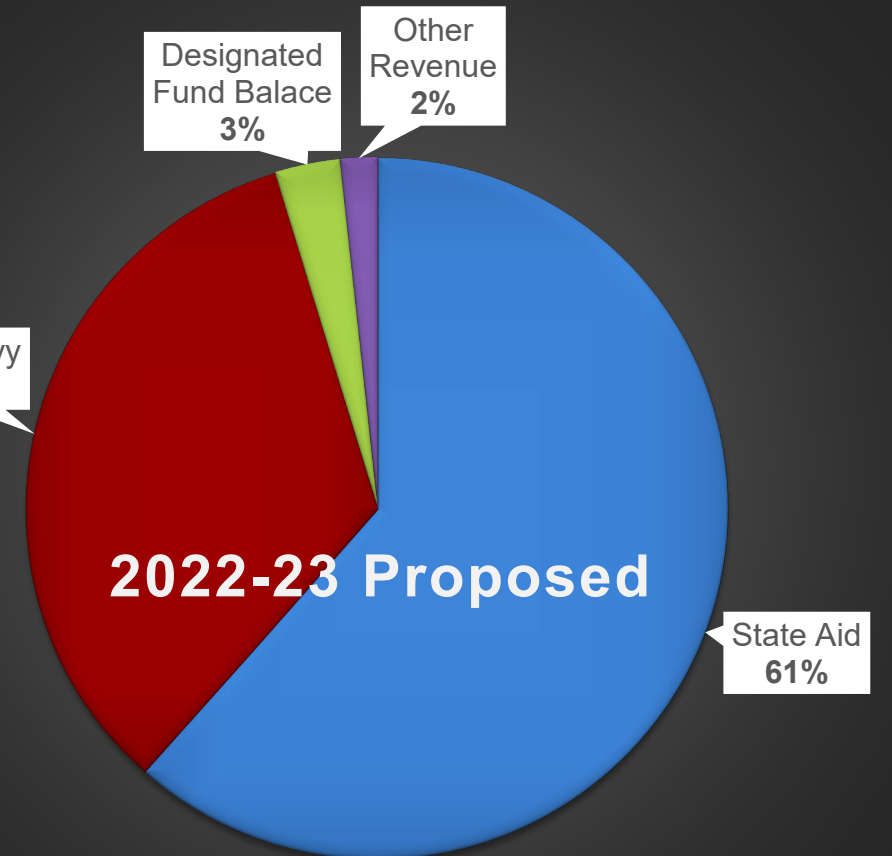
CENTRAL SQUARE CENTRAL SCHOOL DISTRICT



REVENUES



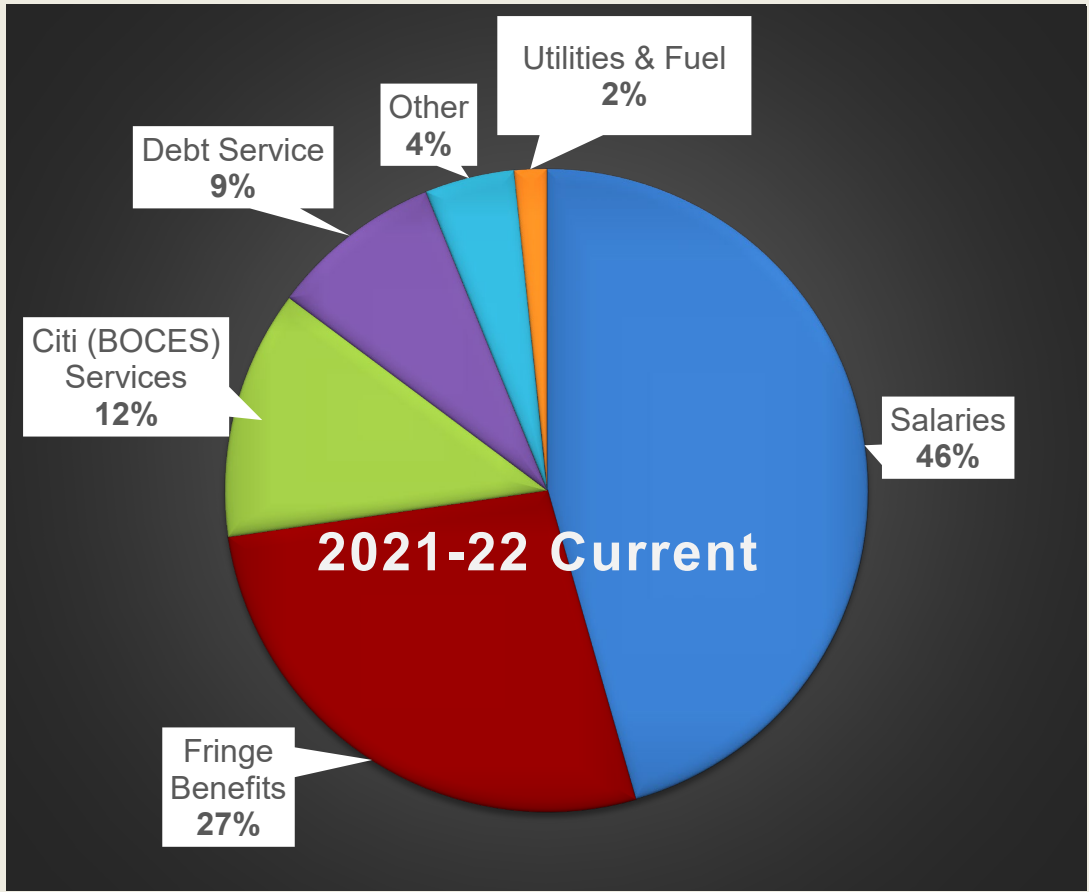
State Aid	\$ 50,306,015
Tax Levy	\$ 29,922,927
Designated Fund Balance	\$ 2,735,000
Other	\$ 3,000,000
TOTAL	\$ 85,963,942



State Aid	\$ 54,463,129	8.26%
Tax Levy	\$ 29,922,927	0.00%
Designated Fund Balance	\$ 2,660,000	-2.74%
Other	\$ 1,500,000	-50.00%
TOTAL	\$ 88,546,056	3.00%

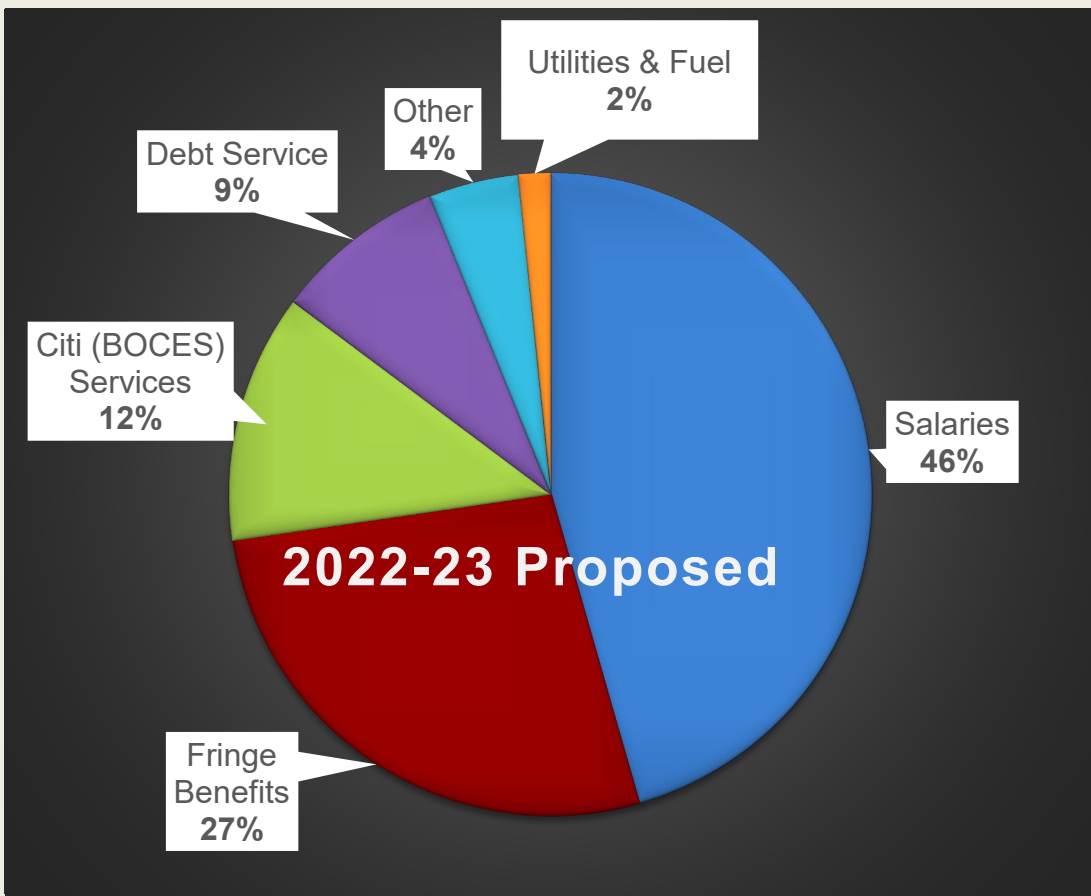
REVENUE DETAIL

GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	Proposed 2022-2023 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES										
State Aid:										
Foundation Aid	31,882,350	31,677,902	32,556,041	31,712,107	31,189,642	32,295,406	32,556,041	34,538,703	1,982,662	6.09%
Excess Cost	1,715,108	1,683,641	2,265,724	1,812,048	1,717,173	2,017,786	2,243,842	1,875,560	(368,282)	-16.41%
Transportation	5,748,105	5,271,587	5,630,245	5,716,776	6,314,017	5,632,827	5,963,751	6,756,416	792,665	13.29%
Textbook/Library/Software	308,788	377,231	300,272	300,648	295,742	293,490	287,524	285,828	(1,696)	-0.59%
Computer Hardware	69,777	69,376	68,069	68,143	68,107	67,511	66,229	66,614	385	0.58%
BOCES Aid	3,940,499	3,967,065	4,693,045	4,359,425	4,588,628	4,253,230	4,588,628	4,940,008	351,380	7.66%
Building Aid	1,303,096	1,330,286	2,195,871	2,558,227	2,594,621	2,585,122	4,600,000	6,000,000	1,400,000	30.43%
TOTAL STATE AID	44,967,723	44,377,088	47,709,267	46,527,374	46,767,930	47,145,372	50,306,015	54,463,129	4,157,114	8.26%
State Aid Adj										
Pandemic Adj.					(958,762)				0	0.00%
Fed \$ - CARES Act					958,762	957,762			0	0.00%
Local District Adj.						(3,370,609)	(3,370,609)	0	3,370,609	-100.00%
Fed \$ - CRRSA						3,370,609	3,370,609	0	(3,370,609)	-100.00%
TOTAL STATE AID					46,767,930	48,103,134	50,306,015	54,463,129	4,157,114	8.26%
Interest Earnings	0	149,161	90,000	72,952	150,000	21,334	150,000	75,000	(75,000)	-50.00%
Donations, Refunds, Charges, Misc.	900,000	2,686,348	1,400,000	5,029,162	2,900,000	2,350,127	2,500,000	2,500,000	0	0.00%
Rental Income	115,000	85,400	85,000	119,400	85,000	85,400	85,000	85,000	0	0.00%
Interfund Transfer Debt Service			500,000	0	0	0	0	0	0	0.00%
TOTAL OTHER REVENUE	1,015,000	2,920,909	2,075,000	5,221,514	3,135,000	2,456,861	2,735,000	2,660,000	(75,000)	-2.74%
DESIGNATED FUND BALANCE	1,000,000	0	1,500,000	0	1,500,000	0	3,000,000	1,500,000	(1,500,000)	-50.00%
PROPERTY TAX LEVY	28,066,912	28,160,866	28,829,287	28,939,318	29,922,927	29,994,724	29,922,927	29,922,927	0	0.00%
TOTAL REVENUES	75,049,635	75,458,863	80,113,554	80,688,206	81,325,857	80,554,719	85,963,942	88,546,056	2,582,114	3.00%
TOTAL EXPENDITURES	75,049,635	75,201,263	80,113,554	76,535,944	81,325,857	76,600,343	85,963,942	88,546,056	2,582,114	3.00%



Salaries	\$39,144,814
Fringe Benefits	\$23,343,250
Citi (BOCES) Services	\$10,767,118
Debt Service	\$7,450,000
Other	\$3,891,760
Utilities & Fuel	\$1,367,000
TOTAL	\$85,963,942

EXPENDITURES



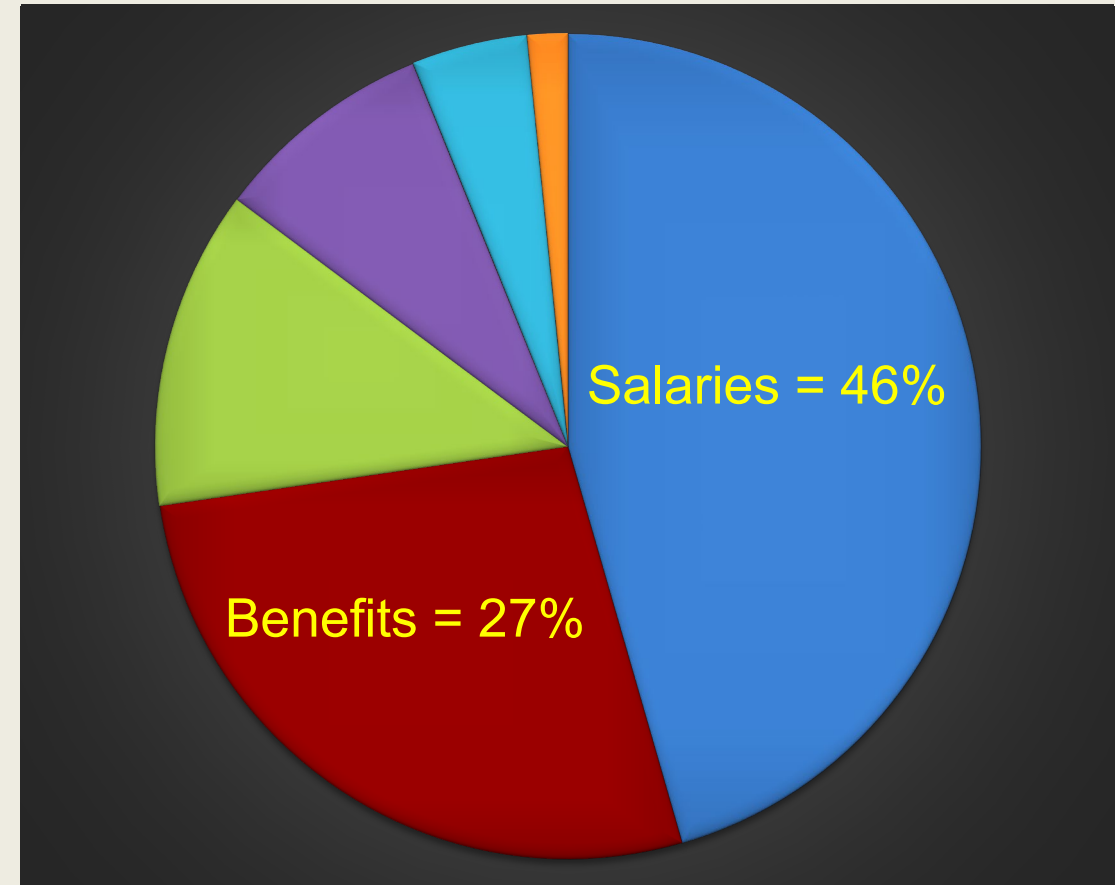
Salaries	\$40,755,161	4.11%
Fringe Benefits	\$24,200,400	3.67%
Citi (BOCES) Services	\$10,977,689	1.96%
Debt Service	\$7,200,000	-3.36%
Other	\$3,995,806	2.67%
Utilities & Fuel	\$1,417,000	3.66%
TOTAL	\$88,546,056	3.00%

EXPENDITURE DETAIL

GENERAL FUND		2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	Proposed 2022-2023 BUDGET	CHANGE	% CHANGE
1010	BOARD OF EDUCATION	41,827	39,899	42,602	30,362	43,397	22,937	39,077	39,077	0	0.00%
1060	DISTRICT MEETING	37,500	32,749	37,500	31,547	38,025	68,208	38,565	28,565	(10,000)	-25.93%
1240	CENTRAL ADMINISTRATION	244,804	244,485	269,863	267,460	265,543	271,502	275,246	291,151	15,905	5.78%
1310	BUSINESS SERVICES	522,755	471,817	543,378	473,372	557,617	489,014	562,686	577,240	14,554	2.59%
1330	TAX COLLECTION	34,011	25,074	34,325	21,774	34,715	26,434	35,118	35,466	348	0.99%
1420	LEGAL SERVICES	75,000	89,771	100,000	40,959	100,000	34,192	80,000	60,000	(20,000)	-25.00%
1430	PERSONNEL SERVICES	146,074	133,066	157,716	133,606	164,207	143,760	165,316	169,941	4,625	2.80%
1480	PUBLIC INFORMATION	98,005	113,865	100,725	95,170	100,725	82,006	100,725	100,725	0	0.00%
1620	BUILDING OPERATIONS	4,211,564	3,921,346	4,307,429	3,863,610	4,210,839	4,096,428	4,212,828	4,361,813	148,985	3.54%
1621	BUILDING MAINTENANCE	873,325	1,189,664	933,750	981,907	957,510	1,020,701	979,431	1,022,356	42,925	4.38%
1670	PRINTING	363,050	344,123	374,253	270,323	380,731	266,965	382,100	391,625	9,525	2.49%
1680	DATA PROCESSING	489,250	702,819	525,000	662,747	600,000	659,539	620,000	660,000	40,000	6.45%
1910	INSURANCE	240,500	223,681	247,715	236,984	255,150	257,038	262,800	300,000	37,200	14.16%
1981	CITI (BOCES) CENTRAL SERVICES	1,831,100	1,808,472	1,942,430	1,924,585	1,962,680	1,922,210	1,982,430	2,142,430	160,000	8.07%
2010	CURRICULUM SUPPORT	914,335	734,827	922,951	876,601	862,325	862,139	826,494	815,974	(10,520)	-1.27%
2070	STAFF DEVELOPMENT	147,450	198,500	224,850	286,144	324,850	211,076	334,150	334,961	811	0.24%
2110	INSTRUCTION - DISTRICT WIDE	855,000	1,173,118	915,000	968,203	1,055,000	914,772	1,055,000	1,055,000	0	0.00%
2110	INSTRUCTION - ELEMENTARY	8,211,376	7,878,820	8,599,213	8,298,397	8,322,531	7,977,109	8,689,446	8,990,417	300,971	3.46%
2110	INSTRUCTION - MIDDLE SCHOOL	4,888,636	4,704,637	5,057,927	4,712,625	5,140,466	4,527,597	5,288,044	5,369,436	81,392	1.54%
2110	INSTRUCTION - HIGH SCHOOL	6,189,566	6,129,052	6,420,925	6,028,885	6,383,580	5,943,665	6,472,718	6,616,955	144,237	2.23%
2250	PUPILS WITH DISABILITIES	9,727,730	9,793,813	10,426,614	10,519,395	10,393,593	11,093,578	10,801,540	11,425,436	623,896	5.78%
2280	OCCUPATIONAL EDUCATION	2,391,011	2,292,245	2,489,951	2,474,497	2,575,113	2,522,261	2,605,471	2,642,236	36,765	1.41%
2630	LEARNING TECHNOLOGY	1,324,630	1,702,500	1,567,891	1,610,196	1,586,224	1,733,045	1,789,277	1,854,488	65,211	3.64%
2815	HEALTH SERVICES	448,044	396,340	493,044	445,597	446,544	434,477	460,344	472,264	11,920	2.59%
2820	PSYCHOLOGICAL SERVICES	706,618	641,228	759,340	691,522	617,900	619,286	637,600	659,800	22,200	3.48%
2850	CO-CURRICULAR	266,714	259,633	342,689	332,076	318,308	227,405	326,974	337,589	10,615	3.25%
2855	INTERSCHOLASTIC ATHLETICS	827,072	891,496	849,632	653,157	872,861	740,248	894,864	959,034	64,170	7.17%
5510	STUDENT TRANSPORTATION	4,086,671	4,238,305	4,410,636	4,083,817	4,647,023	3,516,845	4,736,280	4,901,087	164,807	3.48%
5530	TRANSPORTATION BUILDING	459,820	501,661	482,915	476,625	499,400	468,417	516,168	530,590	14,422	2.79%
9010-9060	FRINGE BENEFITS	20,539,329	20,002,635	21,313,290	19,841,662	22,339,000	20,433,232	23,343,250	24,200,400	857,150	3.67%
9901-9950	TRANSFERS -OTHER FUNDS	3,856,868	4,321,622	5,220,000	5,202,139	5,270,000	5,214,257	7,450,000	7,200,000	(250,000)	-3.36%
TOTALS		75,049,635	75,201,263	80,113,554	76,535,944	81,325,857	76,600,343	85,963,942	88,546,056	2,582,114	3.00%

73% or \$ 64,955,561
of our Budget

Who and where are they?



A top-down view of a wooden desk cluttered with various school supplies. In the upper left, a large pile of sharpened pencils in many colors (red, yellow, green, blue, pink, etc.) is fanned out. Next to them are several pens and pencils in blue and orange. A blue spiral-bound notebook with a green cover is in the upper right. A black calculator is in the lower right. Other items include a pair of blue-handled scissors, a green pencil sharpener, a blue pencil sharpener, a yellow paper clip, a red paper clip, a blue paper clip, a green paper clip, a blue keychain, a white eraser, and a yellow highlighter. The items are arranged in a somewhat chaotic but organized manner on the light-colored wooden surface.

Building	Enrollment (Includes UPK)	STAFF					
		K – 5	UPK	Bridges 4-5	Special Areas (Shared)	AIS/ Reading	Curriculum Consultants
AA Cole	379	16	1	1	ESL 1	* 3	1
Brewerton	401	19	1		Library 4	* 3	1
Hasting-Mallory	399	* 18	* 1		Music 5	* 3	1
Millard Hawk	468	* 21	1		PE 4	* 4	1
					Art 3		
TOTAL		74	4	1	17	13	4
* Positions created using ARP grant funds: 4-AIS, 1-HME, 1-MHE, 1-UPK Seven (7) positions are supported by the American Rescue Plan Grant.							

SECONDARY STAFF

Building/ Enrollment	Grade 6	Grades 7 & 8	Special Areas	CTE	Foreign Language	AIS/ Reading
CSMS 822		ELA 6 Science 6 Math 6 S.S. 6	PE 4 * Music 4 Art 2 LMS 1 Health 1	Tech 3 FACS 2	4.5	4
CSMS TOTAL	10	24	12	5	4.5	4
PVM 1,132		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 6	5.5	1
PVM TOTAL	0	46	15	9	5.5	1
TOTAL	10	70	27	14	10	5

* **Positions created using ARP grant funds:** 4-AIS (1-ELA, 1-Science, 1-Math, 1-S.S) 1-Music
Five (5) positions are supported by the American Rescue Plan Grant.

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	12		1	.5	2
High School	12		1	.5	2
TOTAL	39	1	8	5	8

MENTAL HEALTH			
Level	School Counselor	Social Worker Assistant	Social Worker
Elementary	* 2	2	* 3
Middle School	3	1	* 1
High School	4	1	
TOTAL	9	4	4
* Positions created using ARP grant funds: 5-Elementary, 1-MS, Six (6) positions are supported by the American Rescue Plan Grant.			

TOTAL Teaching Staff



UPK	4
K – 5	74
6	10
7 – 12 (Core)	70
Special Areas	44
CTE	14
Foreign Language	10
Consultants/AIS/Reading	22
Social Workers/Counselors	18
Special Education	39
Speech	8
Psychologists	7
OT/PT	5
Bridges 4-5	2
TOTAL	328

TEACHING ASSISTANTS


Building	Position			Totals	* ARP
	Building	Special Ed	Other		
A. A. Cole	1	12	UPK 1 * Health Office 1	15	1
Brewerton	1	10	UPK 1 * Health Office 1	13	1
Hastings-Mallory	1	20	UPK 1 * Health Office 1	23	1
Millard Hawk	1	15	UPK 1 * Health Office 1 Print Shop 1	19	1
CSMS	1	24	Health Office 1 Library 1	27	
PVM	1	28	Health Office 1 Library 1	31	
District-Wide			12 Month (Technology) 4	4	
TOTAL	6	109	17	132	4

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	4	1
Transportation	2	
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	2.5
Treasurer	1
Typist	3
Registrar	1
TOTAL	15.5



NON-INSTRUCTIONAL SUPERVISORS				
Building	Supervisor/Director	Assistant Supervisor/Director	Other	* ARP
All			* Technology 4	1
Food Service	1	1		
Maintenance	1			
Transportation	1	1	Head Mechanic 1 * Dispatcher 2	2
TOTAL	3	2	7	3

NURSES & MONITORS				
Building	Nurses	Monitors/FT	Monitors/PT	* ARP
A.A. Cole	1		* 3	1
Brewerton	1		3	
Hastings-Mallory	1		* 4	2
Millard Hawk	1		* 3	2
CSMS	1	3	5	
PVM	1	4	* 3	1
District-Wide	1			
TOTAL	7	7	21	6

ADMINISTRATORS

INDIVIDUAL CONTRACTS

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

Building	Position			
	Principals	Assistant Principals	Other	* ARP
A. A. Cole	1			
Brewerton	1			
Hastings-Mallory	1			
Millard Hawk	1			
CSMS	2	* 1		1
PVM	1	* 3	Athletic Director	1
TOTAL	7	4	1	2



GRANT SUPPORTED SALARIES

Type	Amount	FTE
Title I & SIG	\$ 900,000	12
UPK	\$ 210,000	3
IDEA	\$ 392,000	5
ARP	\$ 1,725,000	34



Changes in Grants cause positions to shift between General Fund and Grants



American Rescue Plan (ARP)
3 Years



BUDGET HIGHLIGHTS

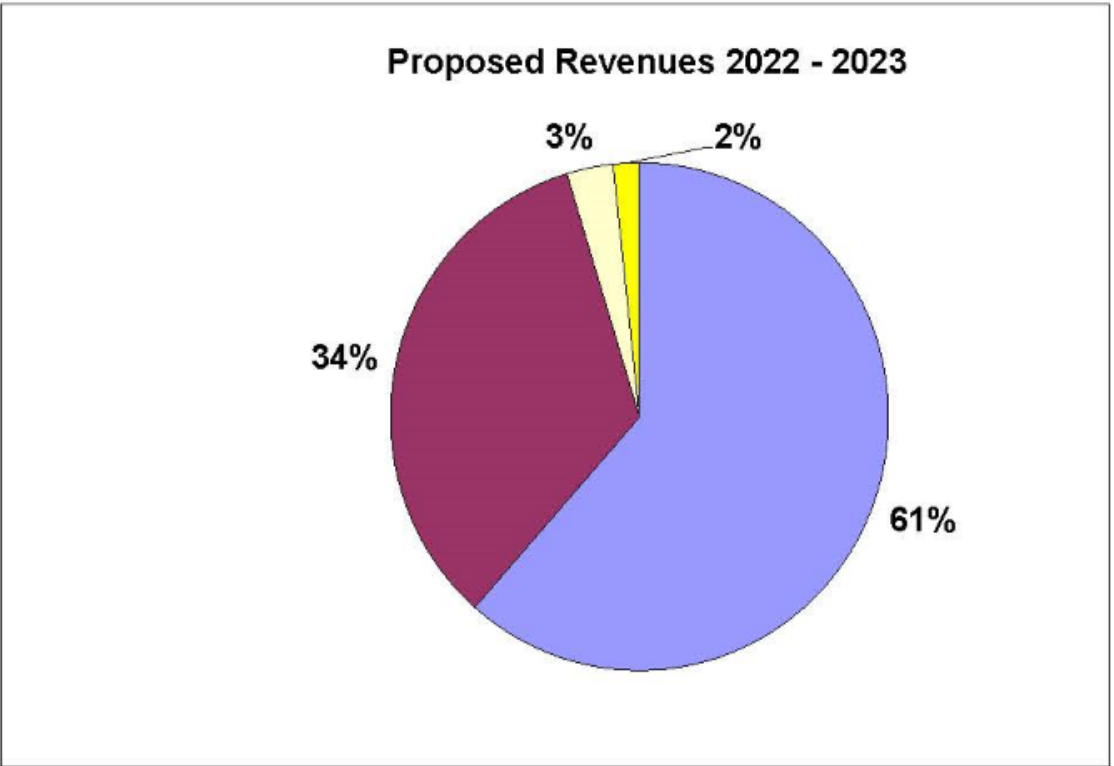
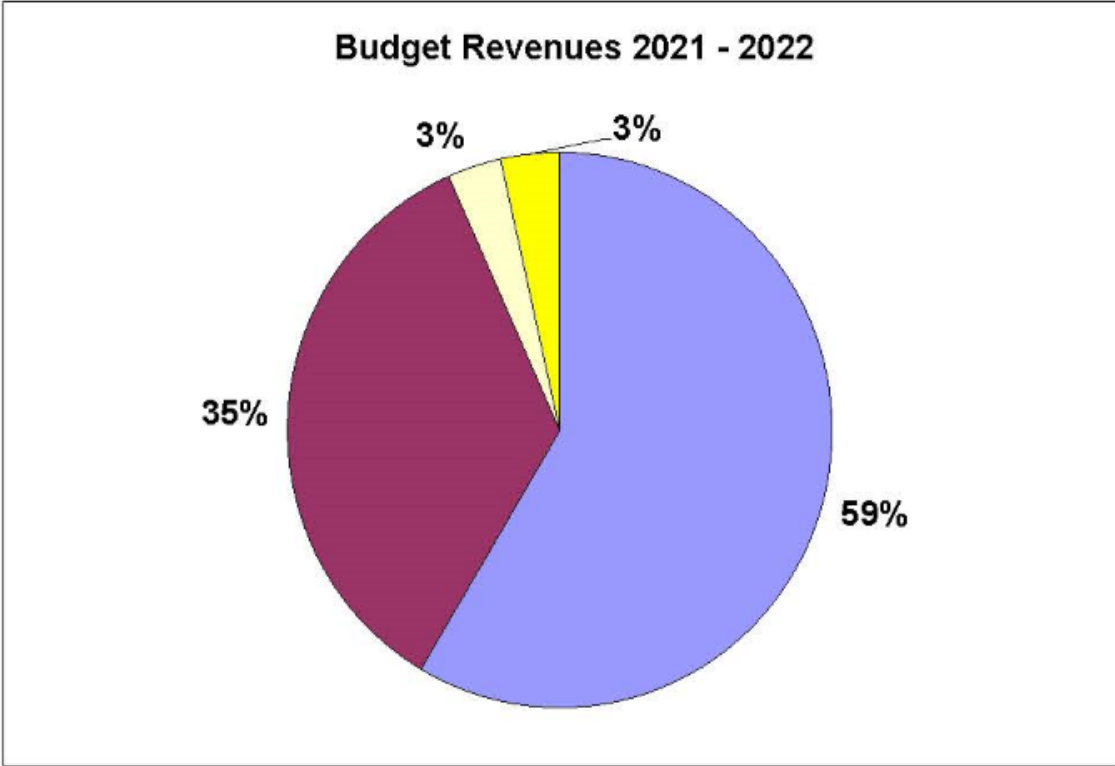
Highlights

- \$ Budget Increase = 3%
- \$ Tax Levy Increase = 0%
 - **Remember this is only 1 of 3 parts**
- \$ Decrease Appropriated Fund Balance
 - use of last year's fund balance over 4%



3% BUDGET

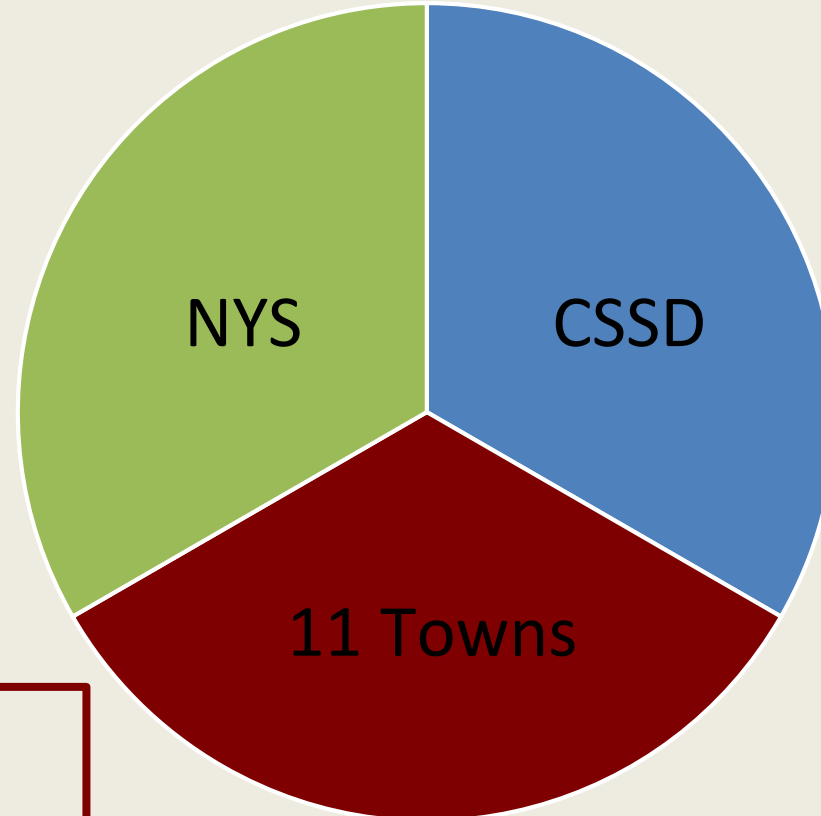
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Rental Income	115,000	85,400	85,000	119,400	85,000	85,400	85,000	85,000	0	0.00%
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TOTAL OTHER REVENUE	1,015,000	2,920,909	2,075,000	5,221,514	3,135,000	2,456,861	2,735,000	2,660,000	(75,000)	-2.74%
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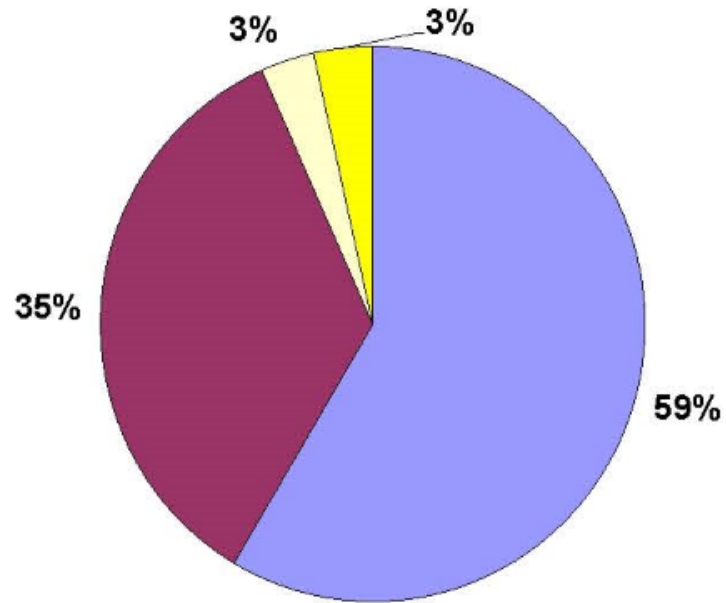
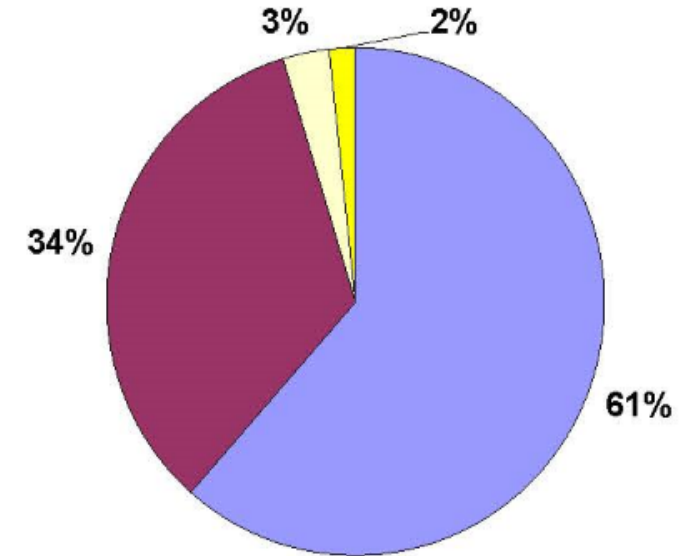
	2021-22 Budget	2022 - 2023 Proposed Revenues	% CHANGE
Total State Aid	\$50,306,015	\$54,463,129	8.26%
Total Tax Levy	\$29,922,927	\$29,922,927	0.00%
Other Revenue	\$2,735,000	\$2,660,000	-2.74%
Designated Fund Balance	\$3,000,000	\$1,500,000	-50.00%
TOTAL REVENUES	\$85,963,942	\$88,546,056	3.00%

NO TAX LEVY INCREASE

TAX RATE → 3 Parts



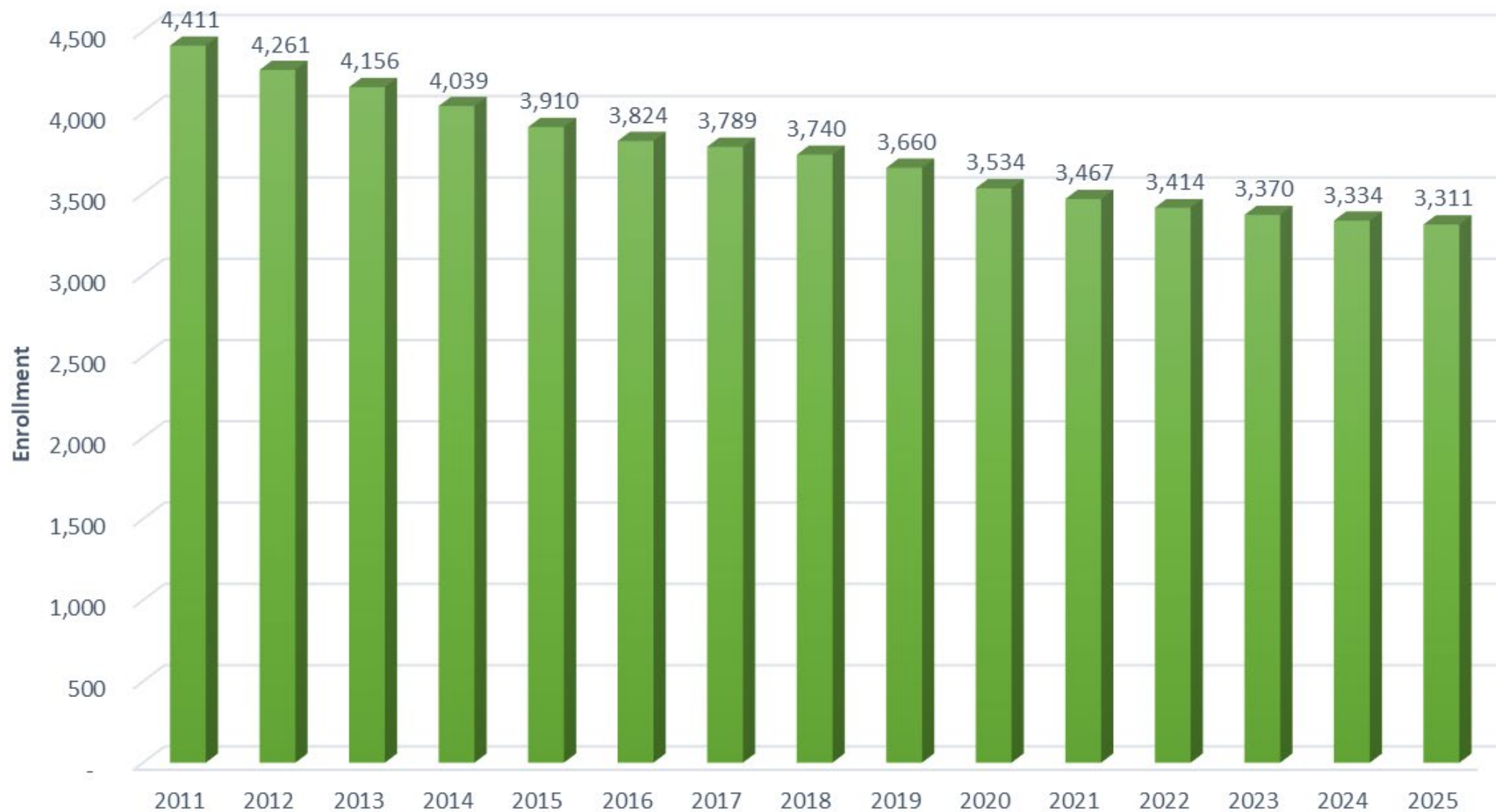
A 0% Levy increase is only 1 of the 3 parts.

Budget Revenues 2021 - 2022**Proposed Revenues 2022 - 2023**

	2021-22 Budget	2022 - 2023 Proposed Revenues	% CHANGE
Total State Aid	\$50,306,015	\$54,463,129	8.26%
Total Tax Levy	\$29,922,927	\$29,922,927	0.00%
Other Revenue	\$2,735,000	\$2,660,000	-2.74%
Designated Fund Balance	\$3,000,000	\$1,500,000	-50.00%
TOTAL REVENUES	\$85,963,942	\$88,546,056	3.00%

Decrease use of Fund Balance as planned with the Unassigned Fund Balance at Year End 2021 – 22.

Total Enrollment Trend



BALANCING THE BUDGET LONG-TERM

- \$ Capital Projects?
- \$ Smart Schools Bond Act?
- \$ Long-term CSI Plan:
 - Swing Space for Capital Projects
 - Special Education Programming?
 - Alternate Education Programming?
- \$ ARP Grants end after 3 years



2022 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

March 29 – April 2

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

April 25

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 3 – 10

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

May 11

Deadline for mailing budget notice.

April 18

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

April 26 – May 3

Districts must complete budget seven days before public hearing.

May 3 – 12

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

May 17

Annual Budget Vote & School Board Election

May 3 – 17

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



SCHOOL VOTE

MAY 17, 2022