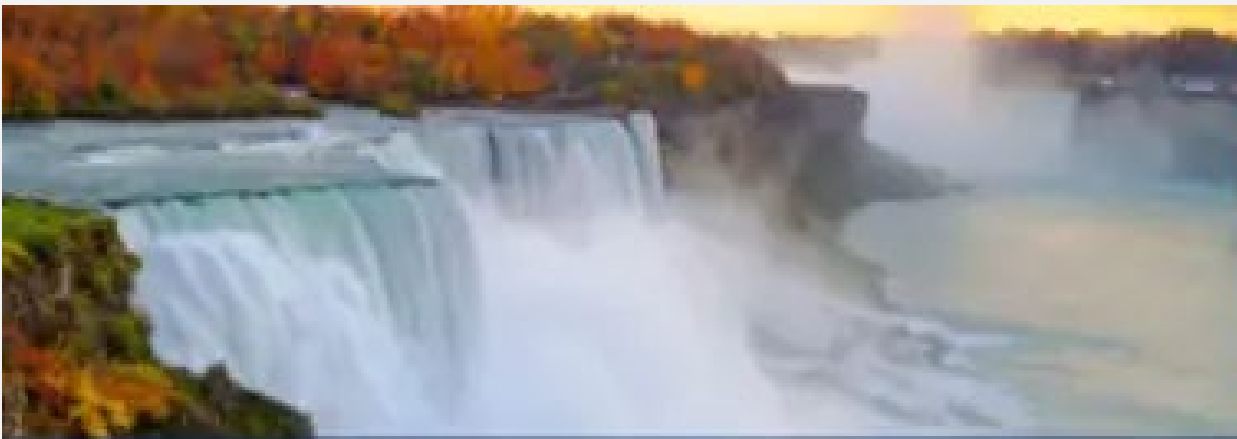


BUDGET WORKSHOP

APRIL 4, 2022

CENTRAL SQUARE CENTRAL SCHOOL DISTRICT

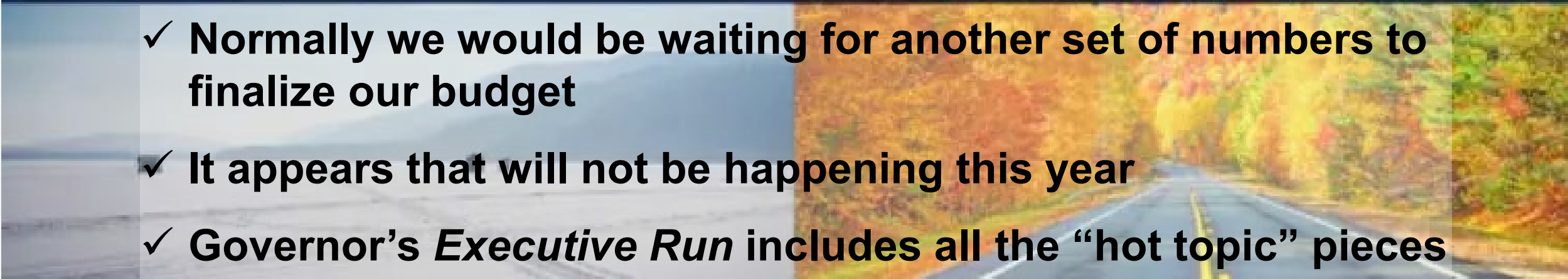




2022

New York State Budget

- ✓ Normally we would be waiting for another set of numbers to finalize our budget
- ✓ It appears that will not be happening this year
- ✓ Governor's *Executive Run* includes all the “hot topic” pieces



SOME HIGHLIGHTS OF THE ASSEMBLY & SENATE PROPOSALS

Foundation Aid	\$1.2 million for a study of the Foundation Aid formula																																							
Expensed-based Aids	Rejects database freeze																																							
CTE Salary Cap	Increases phased-in over three years, (makes ninth grade CTE students aidable) and includes support for non-component districts																																							
Aid Penalty Forgiveness	Forgives penalties for late or incomplete transportation or building aid filings going back to 2013-14 school year																																							
Capital Outlay Projects	Raise the threshold as high as \$500,000																																							
NYS Transparency Reporting	Eliminates the requirement for districts to report funding allocations by school building																																							
Residential Placement Costs	Restores the state share (18.424%) of student placements outside of District																																							
Prior Year Adjustments	<div>Allocates \$36 million for paying down claims in the exiting queue</div> <table><tr><th colspan="5">Prior Year Revisions</th></tr><tr><th colspan="5">In District Order</th></tr><tr><th>BEDS CODE</th><th>DISTRICT</th><th>REV #</th><th>APPROVAL DATE</th><th>AMOUNT OWED</th></tr><tr><td>460801</td><td>CENTRAL SQUARE</td><td>C64766</td><td>2/22/2012</td><td>294,758.00</td></tr><tr><td>460801</td><td>CENTRAL SQUARE</td><td>D38598</td><td>11/24/2014</td><td>220,069.00</td></tr><tr><td>460801</td><td>CENTRAL SQUARE</td><td>D81422</td><td>3/22/2016</td><td>197,847.00</td></tr><tr><td>460801</td><td>CENTRAL SQUARE</td><td>D82461</td><td>4/29/2016</td><td>4,370.00</td></tr></table>					Prior Year Revisions					In District Order					BEDS CODE	DISTRICT	REV #	APPROVAL DATE	AMOUNT OWED	460801	CENTRAL SQUARE	C64766	2/22/2012	294,758.00	460801	CENTRAL SQUARE	D38598	11/24/2014	220,069.00	460801	CENTRAL SQUARE	D81422	3/22/2016	197,847.00	460801	CENTRAL SQUARE	D82461	4/29/2016	4,370.00
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HIGHLIGHTS CONTINUED



ELECTRIC BUS MANDATE

Executive Proposal	As of July 1, 2027, all bus purchases would have to be zero-emission As of July 1, 2035, all buses MUST be zero-emission Costs would be made reimbursable expenses for Transportation Aid
Assembly Proposal	Maintains the core of the Executive Budget Proposal
Senate Proposal	Maintains the core of the Executive Budget Proposal
ASBO Response	ASBO is working to minimize short and long-term challenges to school districts, maximize feasibility, and ensure that any needed exemptions are addressed in policy

So...

With no anticipated change from the original Executive Run on State Aid



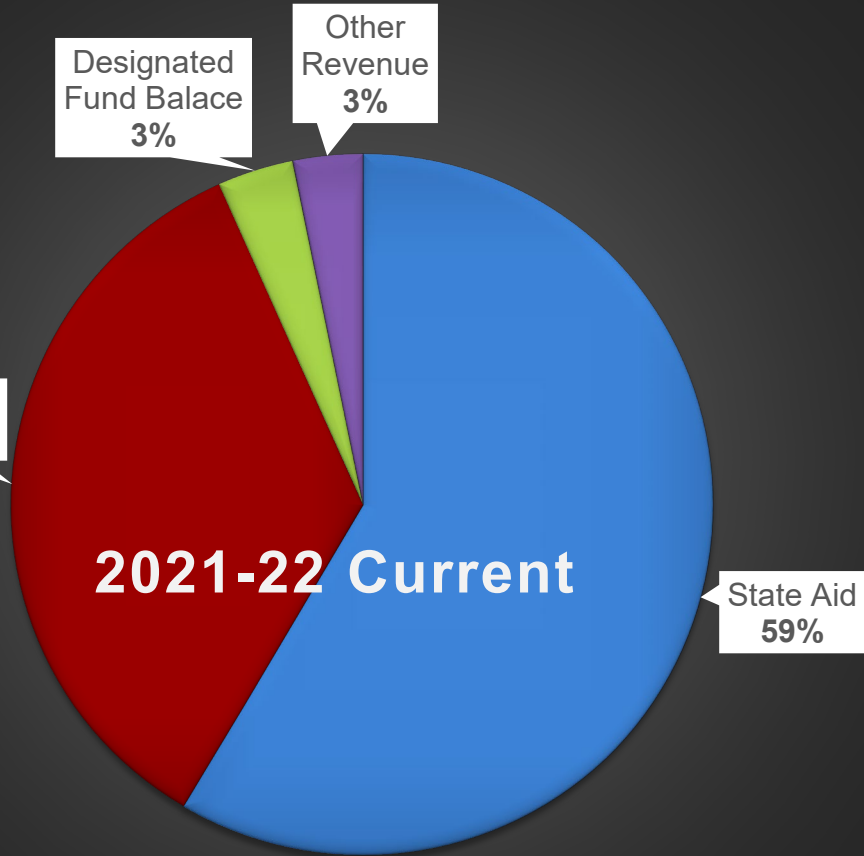
And no change to the budget presented at the March 9, BOE meeting



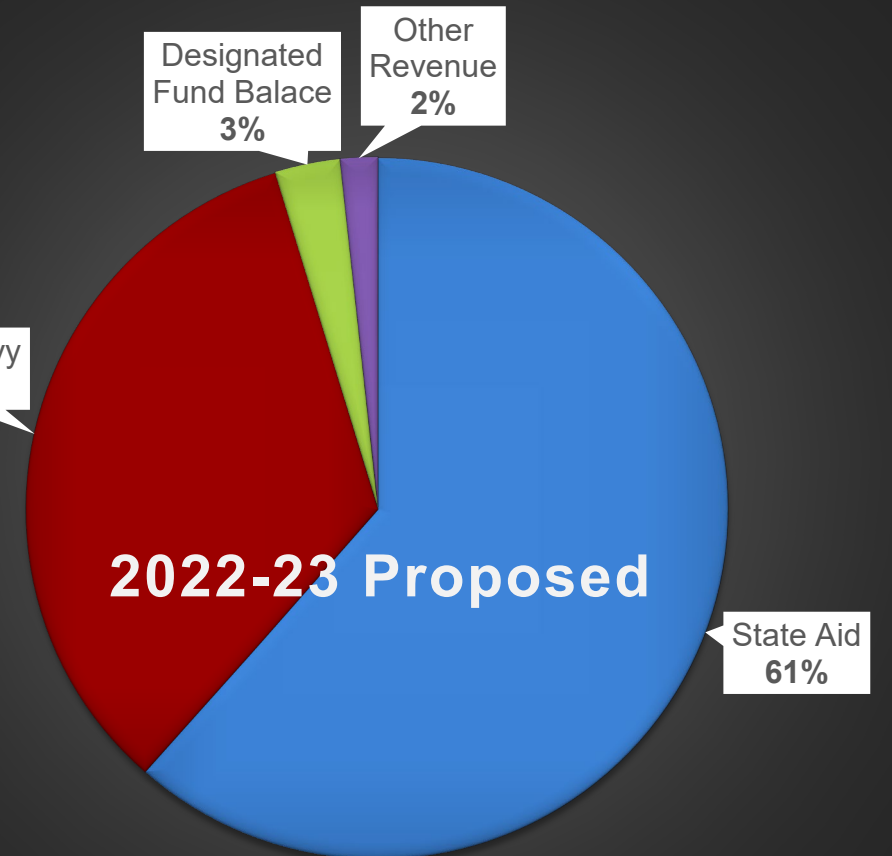
Let's take another look at the budget numbers...



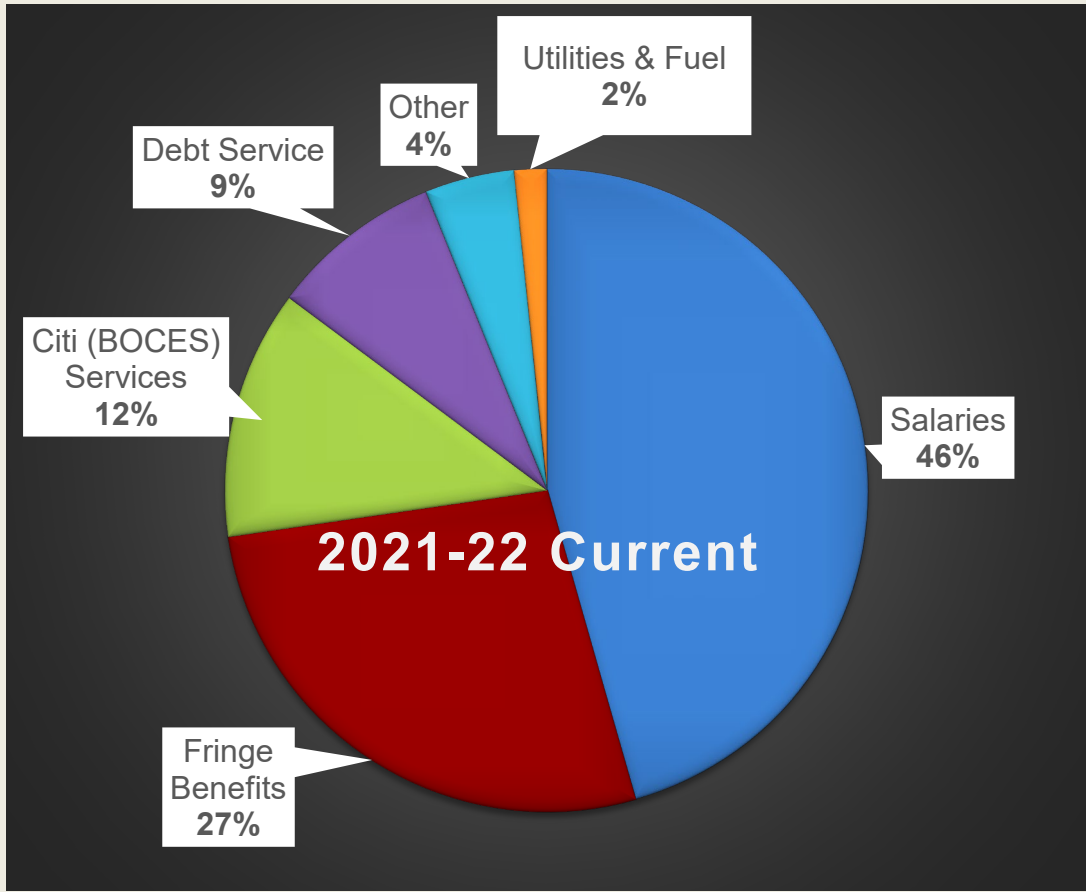
REVENUES



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

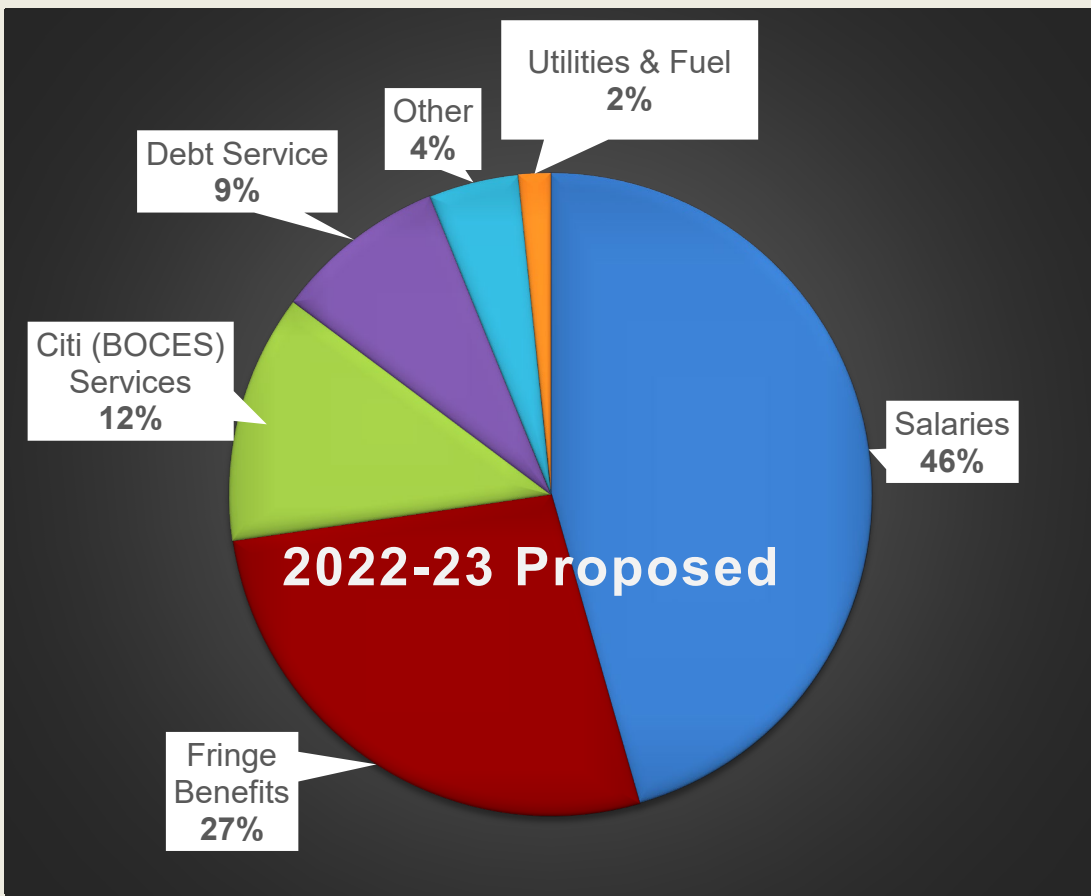


State Aid	\$ 54,463,129	8.26%
Tax Levy	\$ 29,922,927	0.00%
Designated Fund Balance	\$ 2,660,000	-2.74%
Other	\$ 1,500,000	-50.00%
TOTAL	\$ 88,546,056	3.00%



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%



BUDGET HIGHLIGHTS

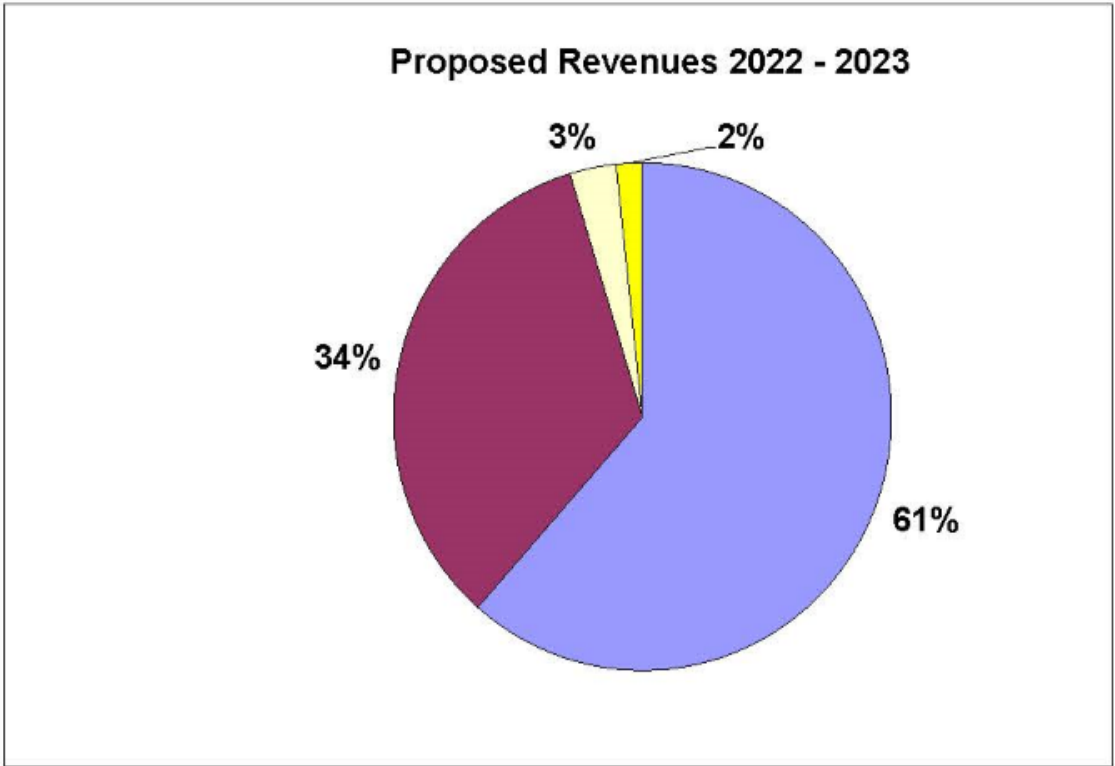
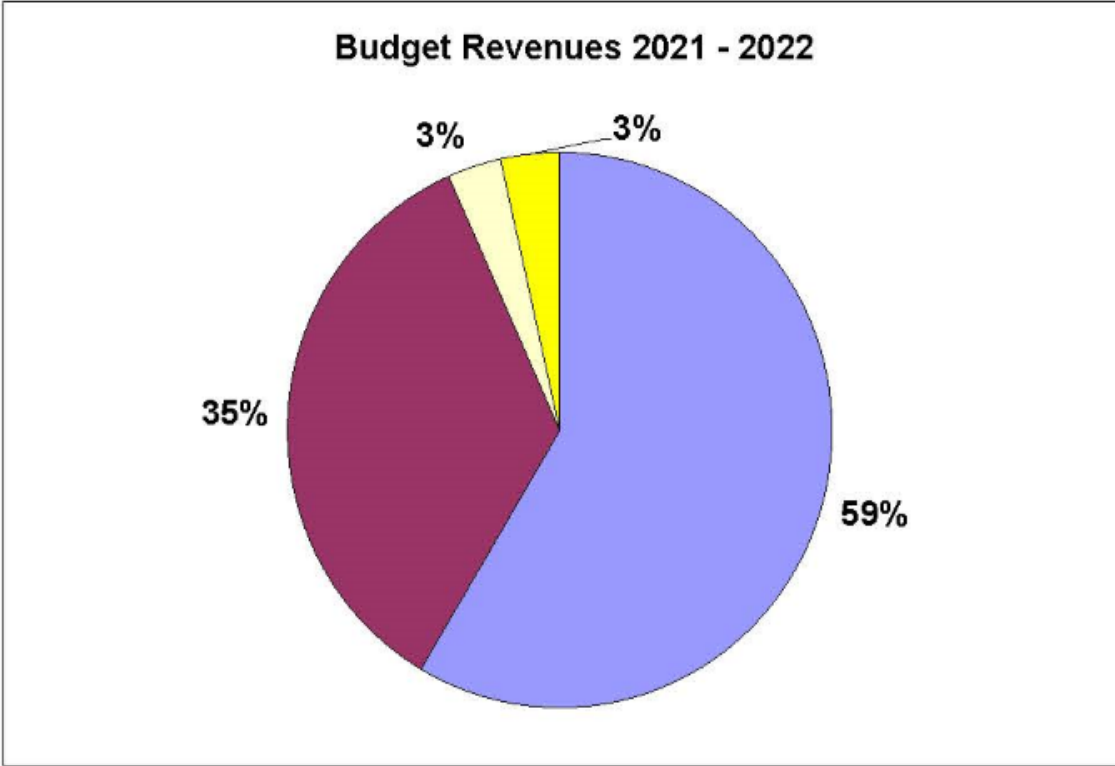
Highlights

- \$ Budget Increase = 3%
- \$ Tax Levy Increase = 0%
 - Remember this is only 1 of 3 parts
- \$ Decrease Appropriated Fund Balance
 - \$3 m to \$1.5 m



3% BUDGET

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	3.00%
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%

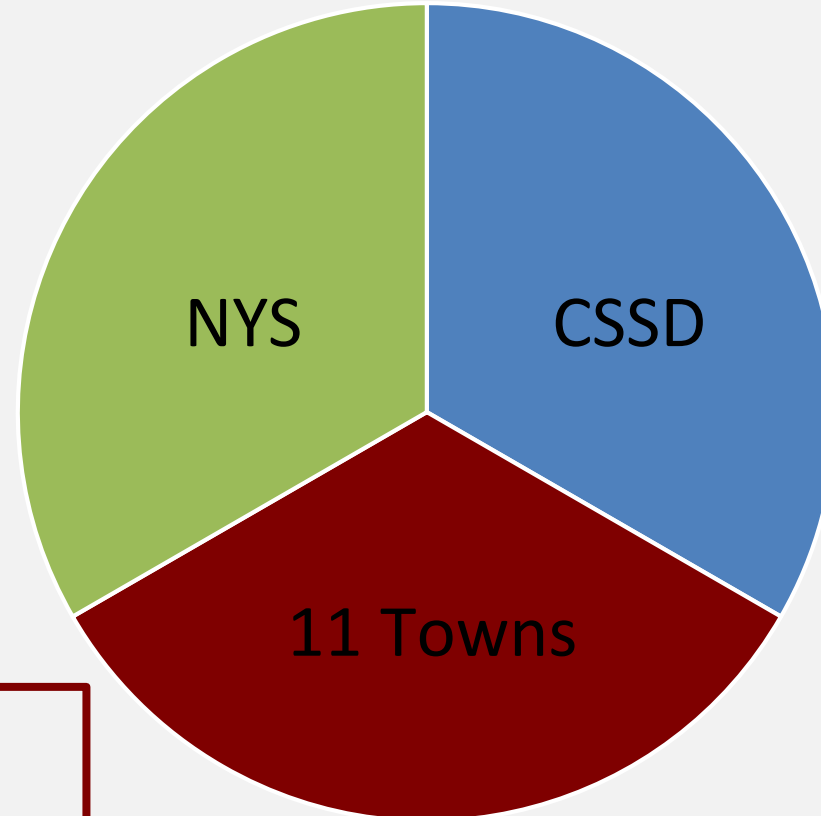


	2021-22 Budget	2022 - 2023 Proposed Revenues	% CHANGE
Total State Aid	\$50,306,015	\$54,463,129	8.26%
Total Tax Levy	\$29,922,927	\$29,922,927	0.00%
Other Revenue	\$2,735,000	\$2,660,000	-2.74%
Designated Fund Balance	\$3,000,000	\$1,500,000	-50.00%
TOTAL REVENUES	\$85,963,942	\$88,546,056	3.00%

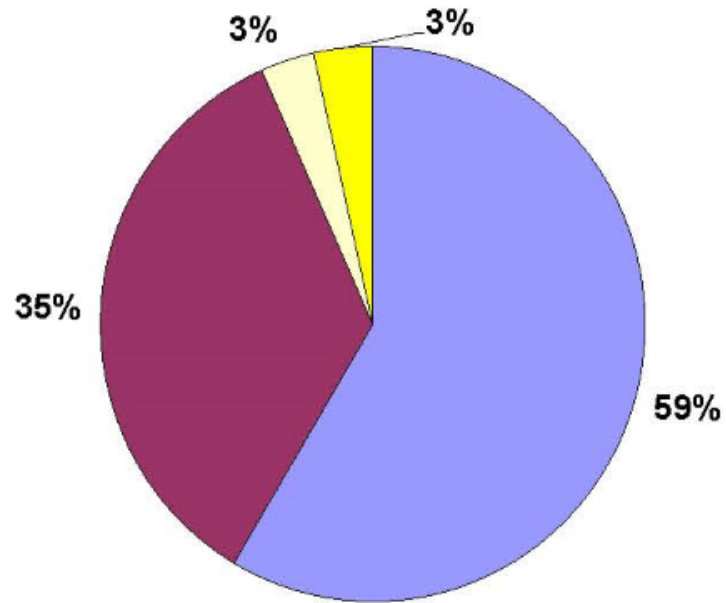
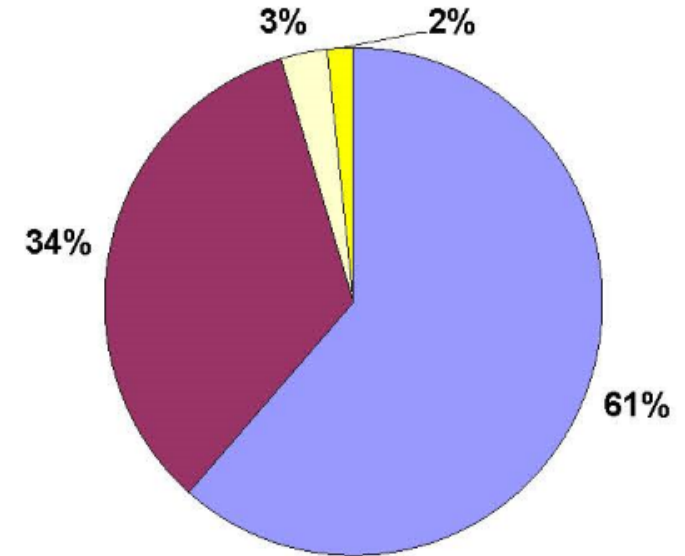
NO TAX LEVY INCREASE



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.

FOR YOUR APPROVAL TONIGHT

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 \$88,546,056 (U.S. Dollars: Eighty Eight Million, Five Hundred and Forty-Six Thousand, and Fifty Six) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2022 and ending June 30, 2023, 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?



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