



ANNUAL BUDGET PUBLIC HEARING

Central Square Central School District
5.10.21



**SCHOOL
BUDGET
VOTE**

2021 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

March 30 – April 5

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

April 26

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 4 – 11

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

May 12

Deadline for mailing budget notice.

April 19

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

April 27 – May 4

Districts must complete budget seven days before public hearing.

May 4

Last possible day for voter registration with school district boards of registration (14-5 days before vote).

May 18

Annual Budget Vote & School Board Election

May 4 – 18

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

NEW YORK STATE REQUIREMENTS

- ✧ School districts must present a budget to district voters for approval each year. (Excludes the Big 5)
- ✧ Vote must be held on the third Tuesday in May – this year on May 18, 2021.
- ✧ Budgets must be prepared in three categories: **Program – Administrative – Capital**
- ✧ A public hearing on the budget must be held 7 to 14 days before the vote.
- ✧ Board of Education vacancies must be filled by voters.
- ✧ Section 495 of the Real Property Tax Law requires school districts to have a tax exempt report which shows how much of the total assessed value of the final assessment role is exempt.
- ✧ Budget copies available to public upon request.
- ✧ Budget information also needs to be made available on the district's website (if one exists).
- ✧ Required Budget Notice must include:
 - ✧ Contingency budget amount
 - ✧ Statement of assumptions regarding the calculation of such amount (Ed Law 2022)
 - ✧ Mailed by May 12, 2021
- ✧ Property Tax Report Card
- ✧ Administrative Salaries
- ✧ District Report Card





District Budget Notice

	Under the Budget Proposed for the 2021-22 School Year
Estimated Basic STAR* Tax Exemption Savings	\$ 564

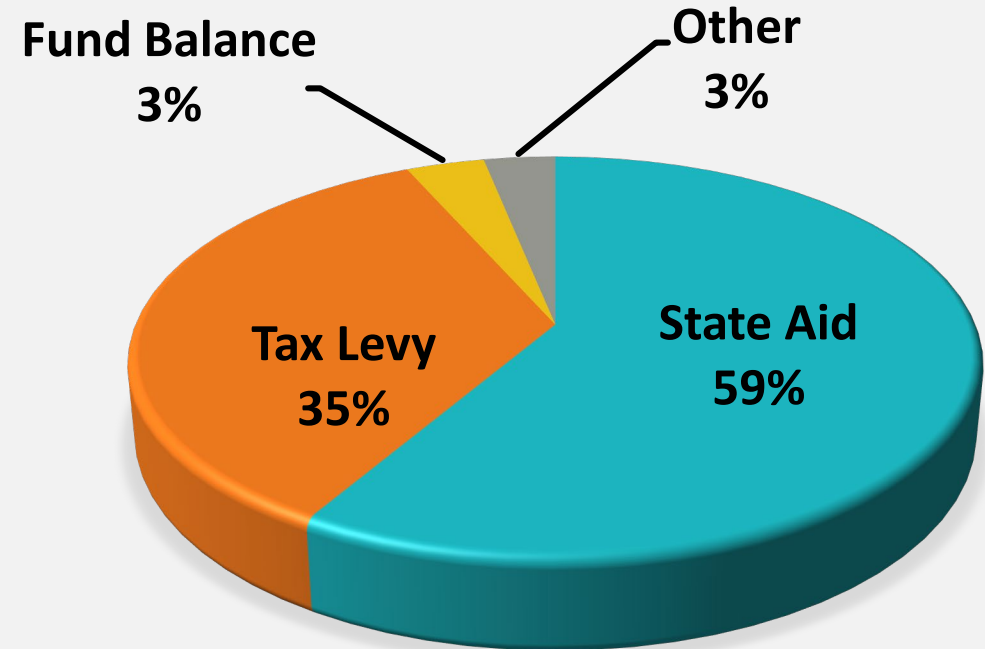
Estimated Basic STAR** Exemption based on a hypothetical home within the school district with a full value of one hundred thousand dollars (\$100,000).

The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 81,325,857	\$ 85,963,942	\$ 85,868,982
Increase/Decrease for the 2021-22 School Year		\$ 4,638,085	\$ 4,543,125
Percentage Increase/Decrease in Proposed Budget		5.70%	5.59%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 29,922,927	\$ 29,922,927	
B. Levy to Support Library Debt, if Applicable	\$	\$	
C. Levy for Non-Excludable Propositions, if Applicable **	\$	\$	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$	\$	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 29,922,927	\$ 29,922,927	\$ 29,922,927
F. Total Permissible Exclusions	\$ 1,062,263	\$ 425,536	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 28,860,664	\$ 29,497,391	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 28,860,664	\$ 29,497,391	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 8,016,158	\$ 8,190,277	\$ 8,190,277
Program Component	\$ 60,982,392	\$ 63,151,345	\$ 63,151,345
Capital Component	\$ 12,327,307	\$ 14,622,320	\$ 14,527,360
<p>* What does a contingency budget mean? If the proposed budget is defeated by district voters, the Board of Education may adopt a contingency budget or present a budget for a second vote. If the proposed budget is defeated twice by district voters, the Board of Education is legally bound to adopt a contingency budget. 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.</p>			

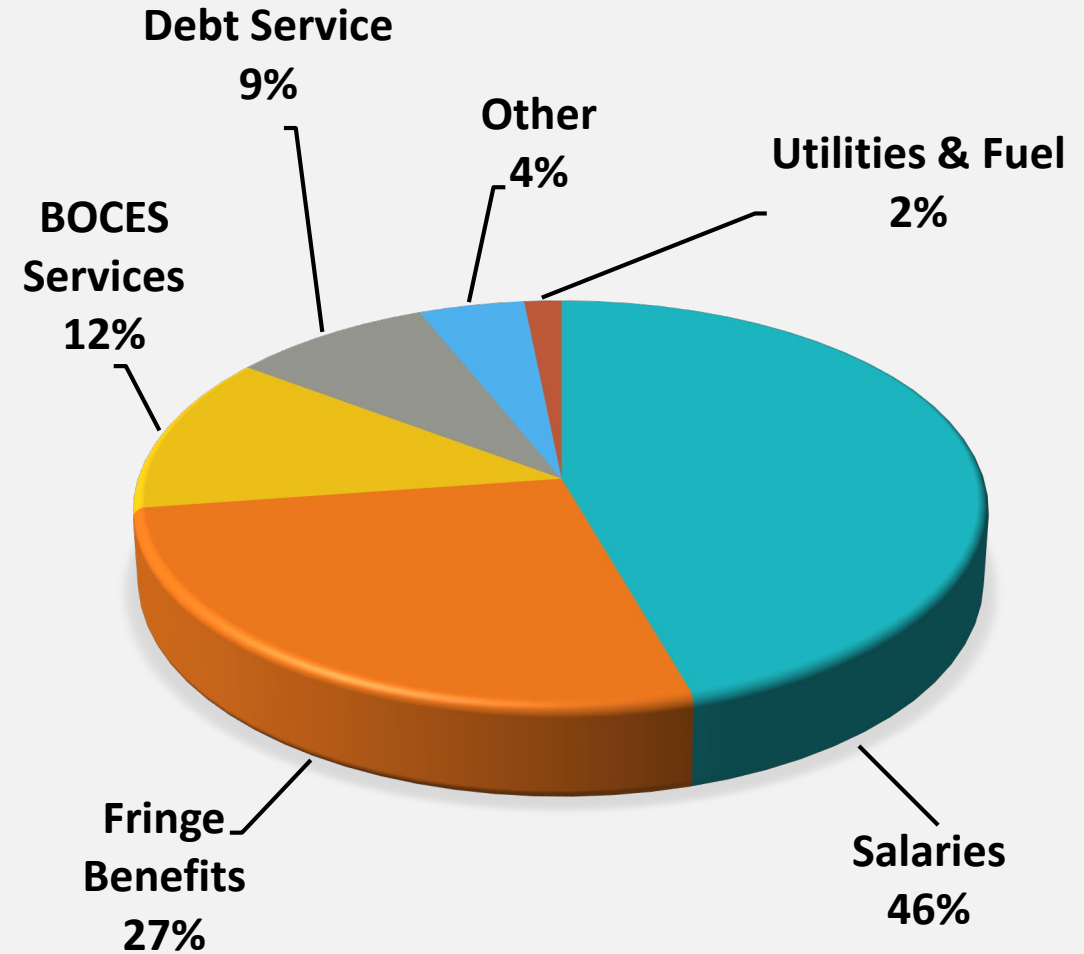
BUDGET REVENUES

Revenue Category	2020 – 21 Budget	2021 – 22 Proposed	Dollar Change
State Aid	\$ 46,767,930	\$ 50,306,015	\$ 3,538,085
Tax Levy	29,922,927	29,922,927	0
Fund Balance	1,500,000	3,000,000	1,500,000
Other	3,135,000	2,735,000	(400,000)
TOTAL REVENUES	\$ 81,325,857	\$ 85,963,942	\$ 4,638,085



BUDGET EXPENDITURES

Expense Category	2020-21 Budget	2021-22 Proposed	Dollar Change
Salaries	\$ 37,802,241	\$ 39,147,730	\$ 1,345,489
Fringe Benefits	22,339,000	23,343,250	1,004,250
CiTi (BOCES) Services	10,522,528	10,767,118	244,590
Debt Services	5,270,000	7,450,000	2,180,000
Other	3,875,088	3,888,844	13,756
Utilities & Fuel	1,517,000	1,367,000	(150,000)
TOTAL EXPENDITURES	\$ 81,325,857	\$ 85,963,942	\$ 4,638,085



BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2020 – 21 Budget	2021 – 22 Proposed	Dollar Change
PROGRAM EXPENDITURES	\$ 60,982,392	\$ 63,151,345	\$ 2,168,953
K-12 Instructional	53,344,835	55,313,076	1,968,241
Pupil Transportation	7,637,557	7,838,269	200,712
ADMINISTRATIVE EXPENDITURES	\$ 8,016,158	\$ 8,190,277	\$ 174,119
School Supervision/Curriculum	3,050,730	3,161,533	110,803
Business & Finance	2,502,988	2,533,464	30,476
CiTi (BOCES) Services	1,962,680	1,982,430	19,750
Central Administration	418,338	435,208	16,870
Board of Education	81,422	77,642	(3,780)
CAPITAL EXPENDITURES	\$ 12,327,307	\$ 14,622,320	\$ 2,295,013
Operations & Maintenance	7,057,307	7,172,320	115,013
Transfers - Debt Service/Other Funds	5,270,000	7,450,000	2,180,000
TOTAL EXPENDITURES	\$ 81,325,857	\$ 85,963,942	\$ 4,638,085



Program
73%

Capital
17%

Admin.
10%



Proposed Budget: \$ 85,963,942

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

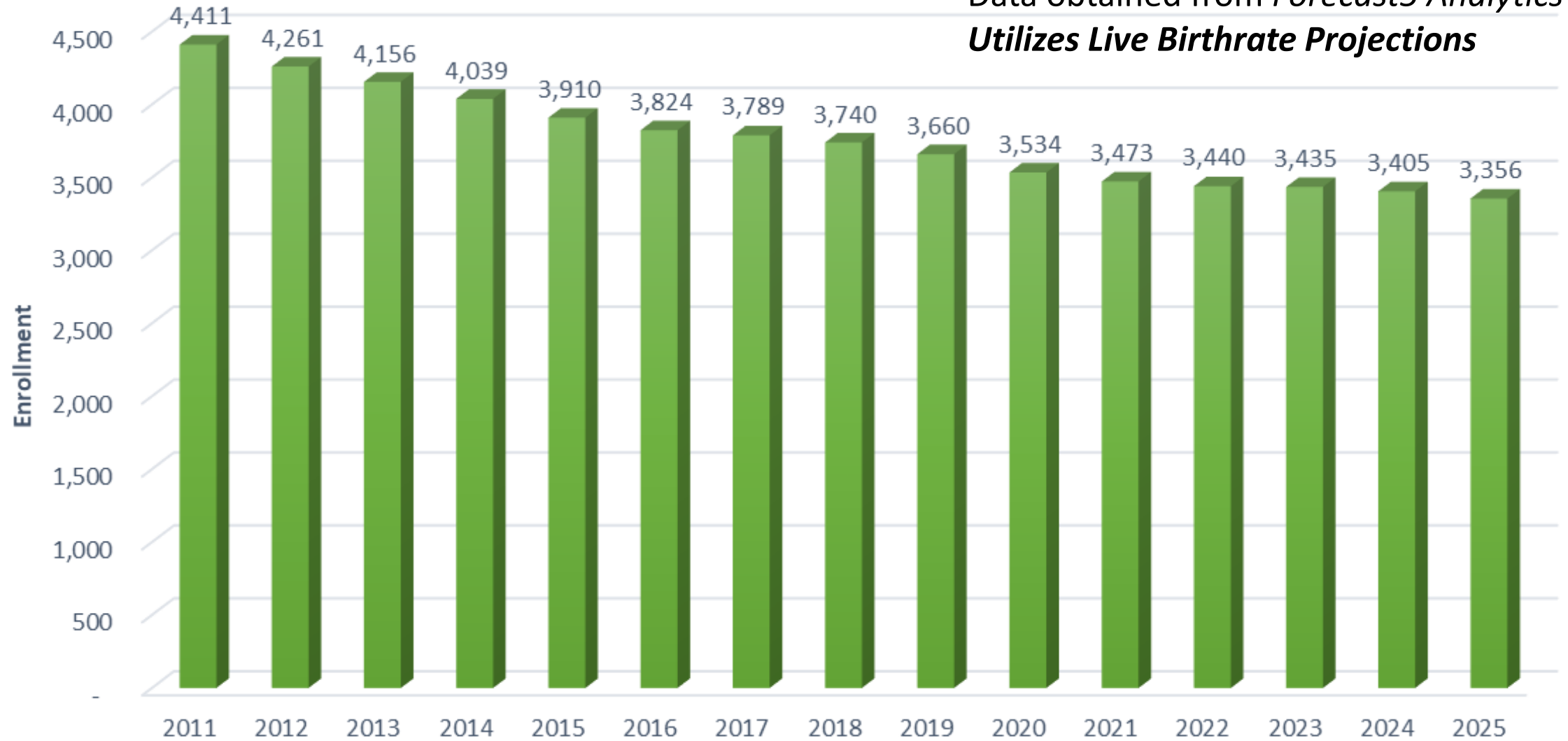
- Salary & Benefits of all Operation and Maintenance Staff
- Equipment
- Supplies & Contracted Services
- Utilities
- Debt Service

ADMINISTRATIVE

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

Total Enrollment Trend

Data obtained from *Forecast5 Analytics*
Utilizes Live Birthrate Projections





Highlights

&

Items
of Interest

Highlights

\$ Large Budget Increase = 5.7%

- due to 2017 Voter Approval of \$40.8 million
- debt expense/building aid
- Expense – Revenue Increases

\$ Tax Levy Increase = 0%

- **Remember this is only 1 of 3 parts**



GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 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	32,556,041	1,366,399	4.38%
Excess Cost	1,715,108	1,683,641	2,265,724	1,812,048	1,717,173	2,243,842	526,669	30.67%
Transportation	5,748,105	5,271,587	5,630,245	5,716,776	6,314,017	5,963,751	(350,266)	-5.55%
Textbook/Library/Software	308,788	377,231	300,272	300,648	295,742	287,524	(8,218)	-2.78%
Computer Hardware	69,777	69,376	68,069	68,143	68,107	66,229	(1,878)	-2.76%
BOCES Aid	3,940,499	3,967,065	4,693,045	4,359,425	4,588,628	4,588,628	0	0.00%
Building Aid	1,303,096	1,330,286	2,195,871	2,558,227	2,594,621	4,600,000	2,005,379	77.29%
TOTAL STATE AID	44,967,723	44,377,088	47,709,267	46,527,374	46,767,930	50,306,015	3,538,085	7.57%
State Aid Adjustment:								
Pandemic Adjustment					(958,762)		958,762	-100.00%
Fed \$ - CARES Act					958,762		(958,762)	-100.00%
Local District Adjustment						(3,370,609)	(3,370,609)	100.00%
Fed \$ - CRRSA						3,370,609	3,370,609	100.00%
TOTAL STATE AID					46,767,930	50,306,015	3,538,085	7.57%
Interest Earnings	0	149,161	90,000	72,952	150,000	150,000	0	0.00%
Donations, Refunds, Charges, Misc.	900,000	2,686,348	1,400,000	5,029,162	2,900,000	2,500,000	(400,000)	-13.79%
Rental Income	115,000	85,400	85,000	119,400	85,000	85,000	0	0.00%
Interfund Transfer Debt Service			500,000	0	0	0	0	0.00%
Pouring Rights Income	0	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	2,735,000	(400,000)	-12.76%
DESIGNATED FUND BALANCE	1,000,000	0	1,500,000	0	1,500,000	3,000,000	1,500,000	100.00%
PROPERTY TAX LEVY	28,066,912	28,160,866	28,829,287	28,939,318	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	85,963,942	4,638,085	5.70%
TOTAL EXPENDITURES	75,049,635	75,201,263	80,113,554	76,535,944	81,325,857	85,963,942	4,638,085	5.70%

5.7% Budget Increase is due to the 2017 Voter Approved
\$40.8 million Capital Project included in the **2021-2022 Budget**.

GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 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	32,556,041	1,366,399	4.38%
Excess Cost	1,715,108	1,683,641	2,265,724	1,812,048	1,717,173	2,243,842	526,669	30.67%
Transportation	5,748,105	5,271,587	5,630,245	5,716,776	6,314,017	5,963,751	(350,266)	-5.55%
Textbook/Library/Software	308,788	377,231	300,272	300,648	295,742	287,524	(8,218)	-2.78%
Computer Hardware	69,777	69,376	68,069	68,143	68,107	66,229	(1,878)	-2.76%
BOCES Aid	3,940,499	3,967,065	4,693,045	4,359,425	4,588,628	4,588,628	0	0.00%
Building Aid	1,303,096	1,330,286	2,195,871	2,558,227	2,594,621	4,600,000	2,005,379	77.29%
TOTAL STATE AID	44,967,723	44,377,088	47,709,267	46,527,374	46,767,930	50,306,015	3,538,085	7.57%

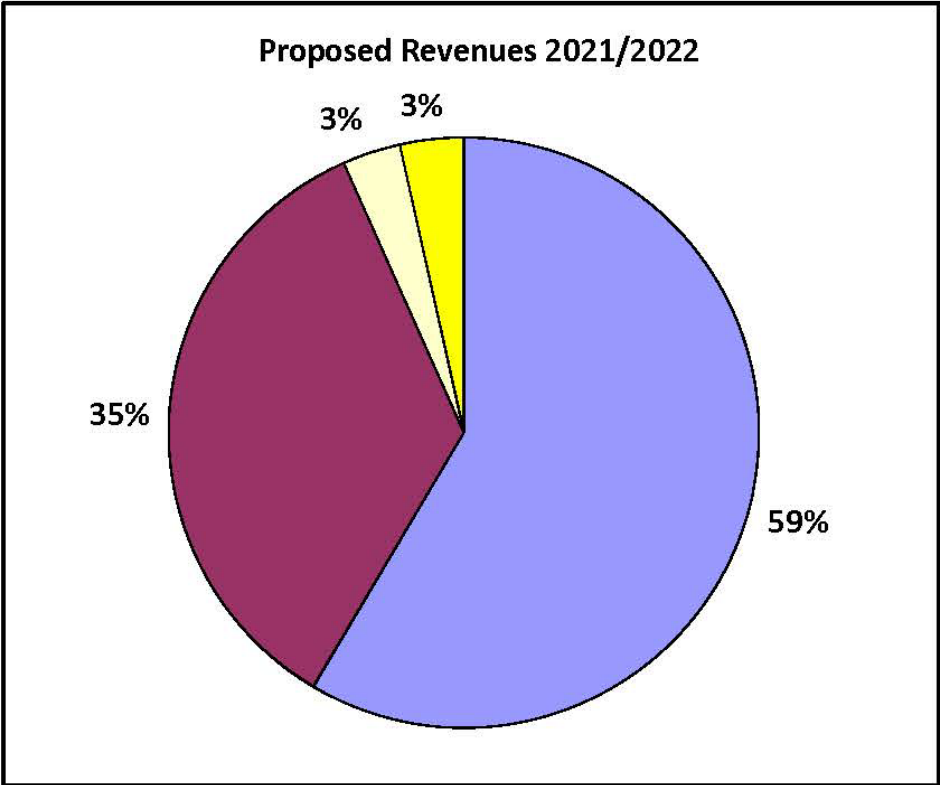
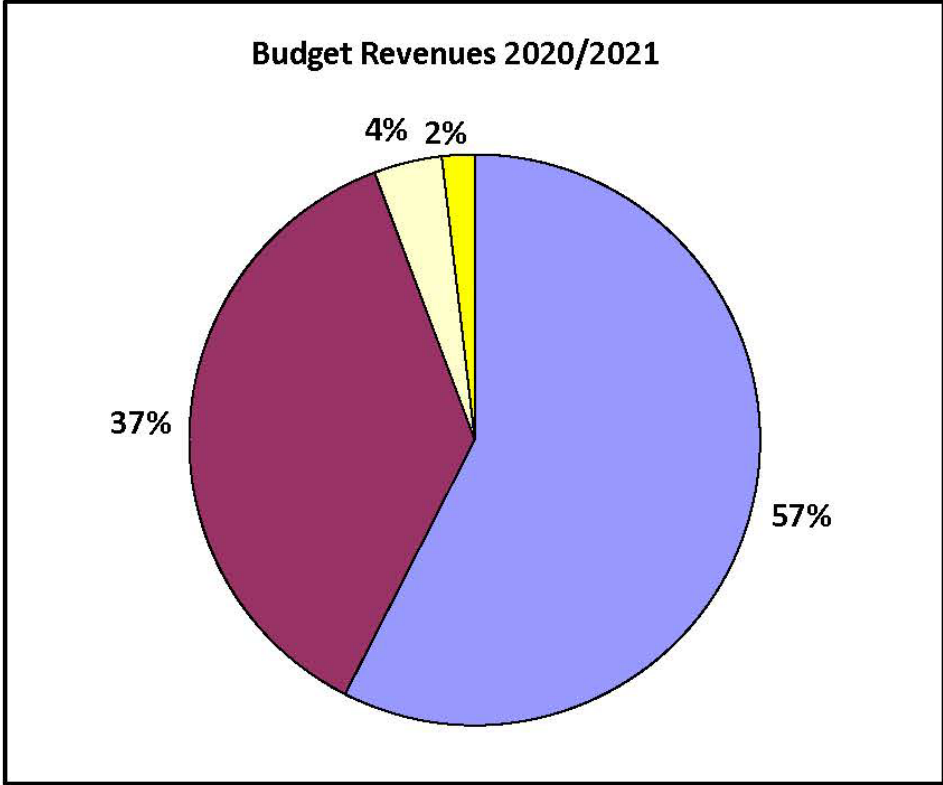
These large increases reflect the 2017 Voter Approved \$40.8 M Capital Project included in the **2021-2022 Budget**.

2110	INSTRUCTION - HIGH SCHOOL	6,189,566	6,129,052	6,420,925	6,028,885	6,383,580	6,472,718	89,138	1.40%
2250	PUPILS WITH DISABILITIES	9,727,730	9,793,813	10,426,614	10,519,395	10,393,593	10,801,540	407,947	3.92%
2280	OCCUPATIONAL EDUCATION	2,391,011	2,292,245	2,489,951	2,474,497	2,575,113	2,605,471	30,358	1.18%
2630	LEARNING TECHNOLOGY	1,324,630	1,702,500	1,567,891	1,610,196	1,586,224	1,789,277	203,053	12.80%
2815	HEALTH SERVICES	448,044	396,340	493,044	445,597	446,544	460,344	13,800	3.09%
2820	PSYCHOLOGICAL SERVICES	706,618	641,228	759,340	691,522	617,900	637,600	19,700	3.19%
2850	CO-CURRICULAR	266,714	259,633	342,689	332,076	318,308	326,974	8,666	2.72%
2855	INTERSCHOLASTIC ATHLETICS	827,072	891,496	849,632	653,157	872,861	894,864	22,003	2.52%
5510	STUDENT TRANSPORTATION	4,086,671	4,238,305	4,410,636	4,083,817	4,647,023	4,736,280	89,257	1.92%
5530	TRANSPORTATION BUILDING	459,820	501,661	482,915	476,625	499,400	516,168	16,768	3.36%
9010-9060	FRINGE BENEFITS	20,539,329	20,002,635	21,313,290	19,841,662	22,339,000	23,343,250	1,004,250	4.50%
9901-9950	TRANSFERS -OTHER FUNDS	3,856,868	4,321,622	5,220,000	5,202,139	5,270,000	7,450,000	2,180,000	41.37%
	TOTALS	75,049,635	75,201,263	80,113,554	76,535,944	81,325,857	85,963,942	4,638,085	5.70%

How will this proposed budget effect your school taxes?

TAX LEVY INCREASE = 0%

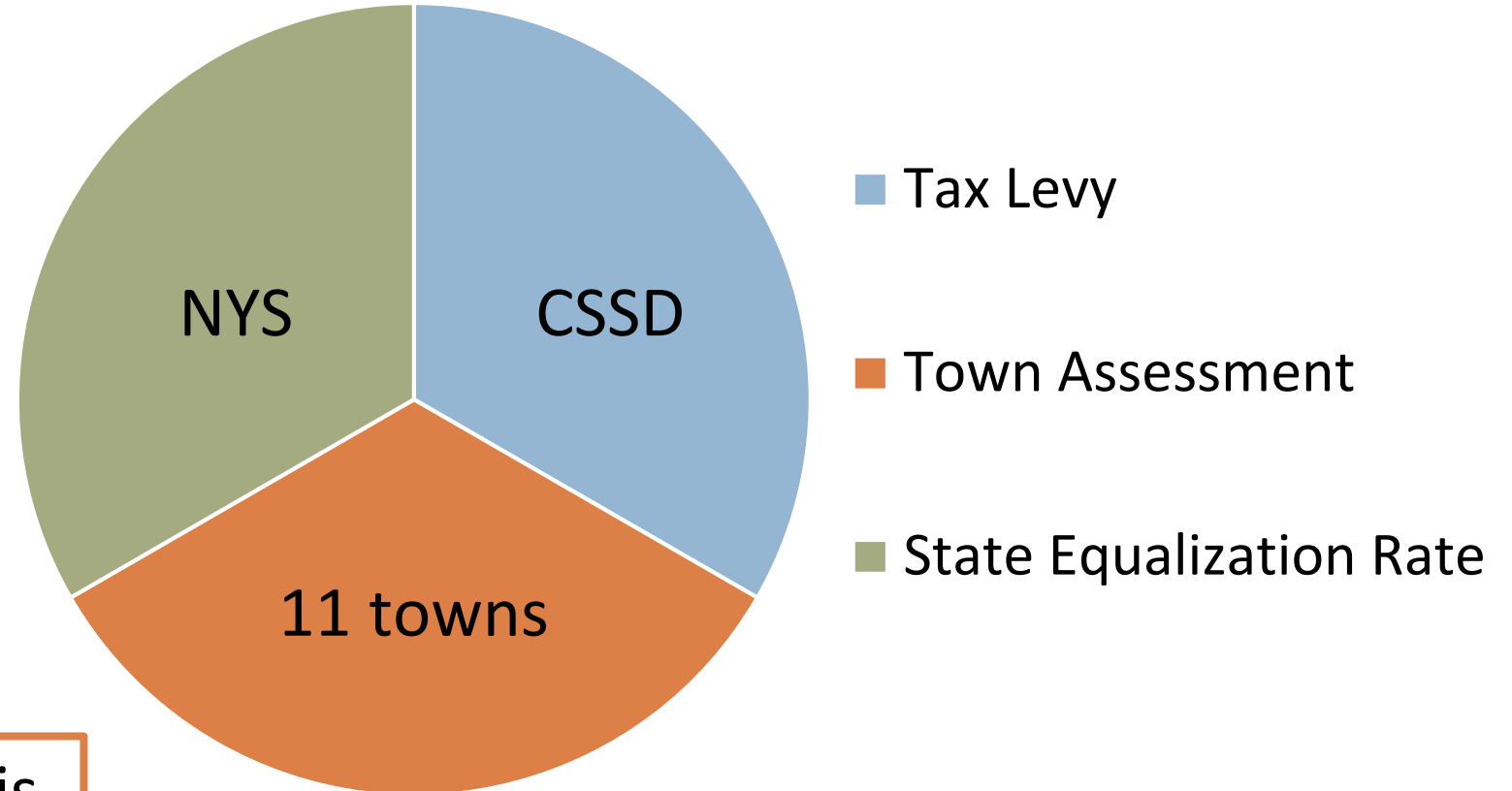




	2020-21 Budget	2021-22 Budget	% CHANGE
Total State Aid	\$46,767,930	\$50,306,015	7.57%
Total Tax Levy	\$29,922,927	\$29,922,927	0.00%
Other Revenue	\$3,135,000	\$2,735,000	-12.76%
Designated Fund Balance	\$1,500,000	\$6,000,000	100.00%
TOTAL REVENUES	\$81,325,857	\$85,963,942	5.70%

No Tax Levy Increase

TAX RATE → 3 Parts



A 0% Tax 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.



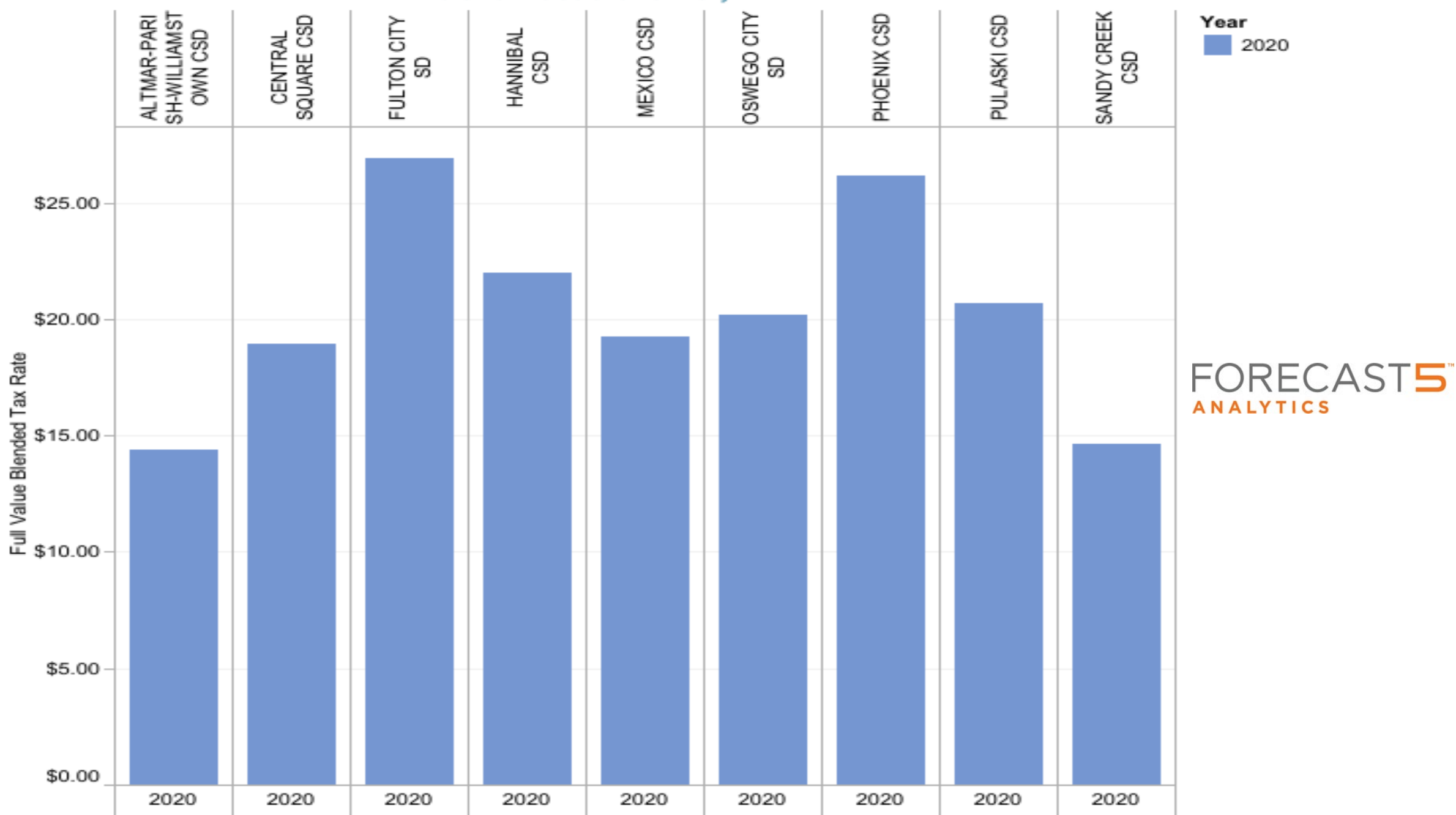
So why did my taxes increase?

- 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.



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

2021 – 2022 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 \$85,963,942 (U.S. Dollars: Eighty Five Million, Nine Hundred and Sixty-Three Thousand, Nine Hundred and Forty Two) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2021 and ending June 30, 2022, 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?

☐ YES☐ NO

PROPOSITION # 2

SCHOOL TRANSPORTATION VEHICLES

RESOLVED:

Shall the Board of Education of the Central Square Central School District be authorized to purchase and finance at the option of the Board, ten (10) student transportation vehicles at an estimated cost not to exceed \$1,133,059 all to include furnishings, fixtures and equipment required for such purposes and all other necessary costs incidental thereto, and to expend therefore \$1,133,059 which is estimated to be the total cost thereof, and levy a tax for the foregoing in the amount of \$1,133,059, which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds, and notes of the District are hereby authorized to be issued at one time, or from time to time, in the principal amount not to exceed \$1,133,059, and a tax is hereby voted to pay the interest on said obligations when due?

PROPOSITIONS

☐ YES

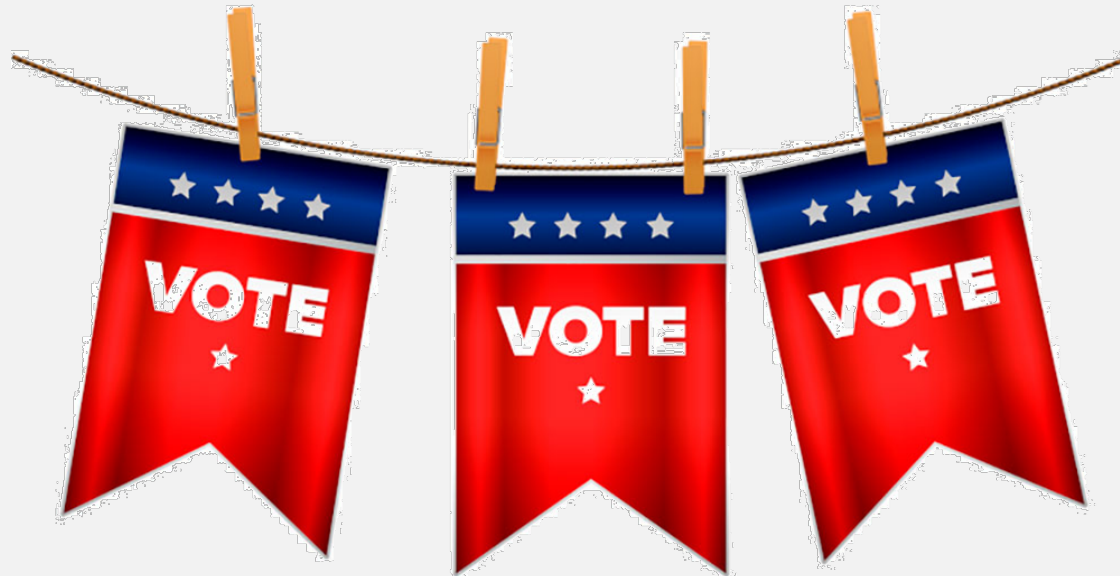
☐ NO

PROPOSITION # 3

CONTINUOUS REGISTRATION

RESOLVED:

Shall the Board of Education of the Central Square Central School District (the “School District”) be authorized to establish the continuous registration of voters of the School District at the office of the Clerk of the District located at 44 School Drive, Central Square, New York between the hours of 8:00 a.m. and 4:00 p.m. of the school day in accordance with Section 2014(2) of the Education Law of the State of New York, as amended?



3 CANDIDATES SEEK ELECTION TO THE BOE



Chance Nickerson
Candidate
Re-election



Lorraine Wood
Candidate
Re-election



Allison Douglas
Candidate

BOARD OF EDUCATION CANDIDATES



*To empower all students to excel
as citizens in a changing world*

DID YOU KNOW...

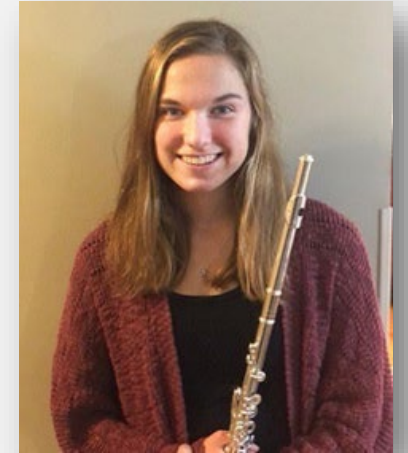
Sharing our “good news” with you!

2020 – 2021 NYSPHSAA Scholar-Athlete Teams

- ✓ **New York State Public High School Athletic Association** honors those teams and individuals that excel in the classroom.
- ✓ To receive scholar-athlete team recognition with a certificate, the team's average GPA for 75% of the roster must be greater than or equal to a GPA of 90%.
- ✓ The following sports teams achieved this great academic honor:
 - **Boys Cross Country, Boys Golf, Boys Soccer, Boys Volleyball**
 - **Girls Cross Country, Girls Soccer, Girls Tennis, Girls Volleyball**
 - **Girls Basketball, Girls Bowling,**
 - **Boys/Girls Rifle**

OUR MUSIC PROGRAM CELEBRATED...

The Varsity Winter Guard placed 3rd out of 33 competing guards from 17 states, at the Winter Guard International Finals.



Senior Jillian Howe earned a performance seat in the 2020-21 NYSBDA High School Honor Band. With competition from 400 applicants, only 140 were selected. The March NYSBDA concert was a virtual production.

OTHER NOTABLE ACHIEVEMENTS...

Senior Julia Mann broke the all time leading scorer record for the Redhawks.





*To empower all students to excel
as citizens in a changing world*

DID YOU KNOW...

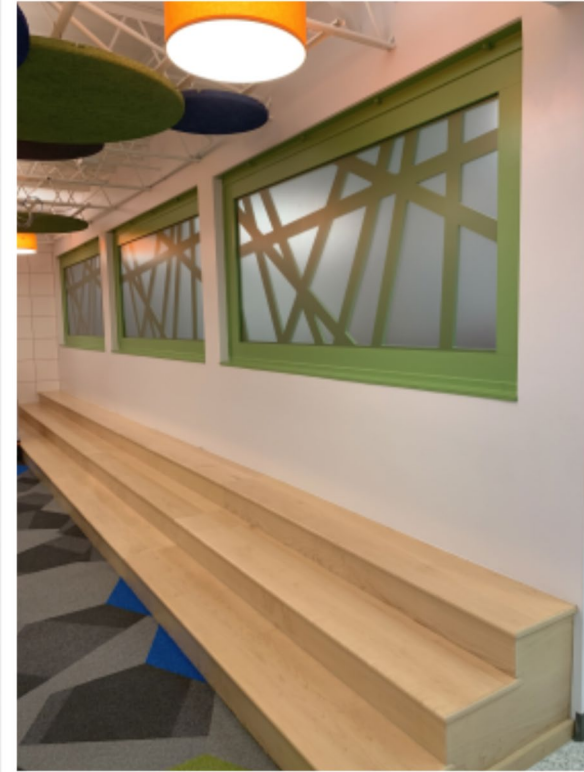
*Our capital project has been ongoing during
the 2020-21 school year!*



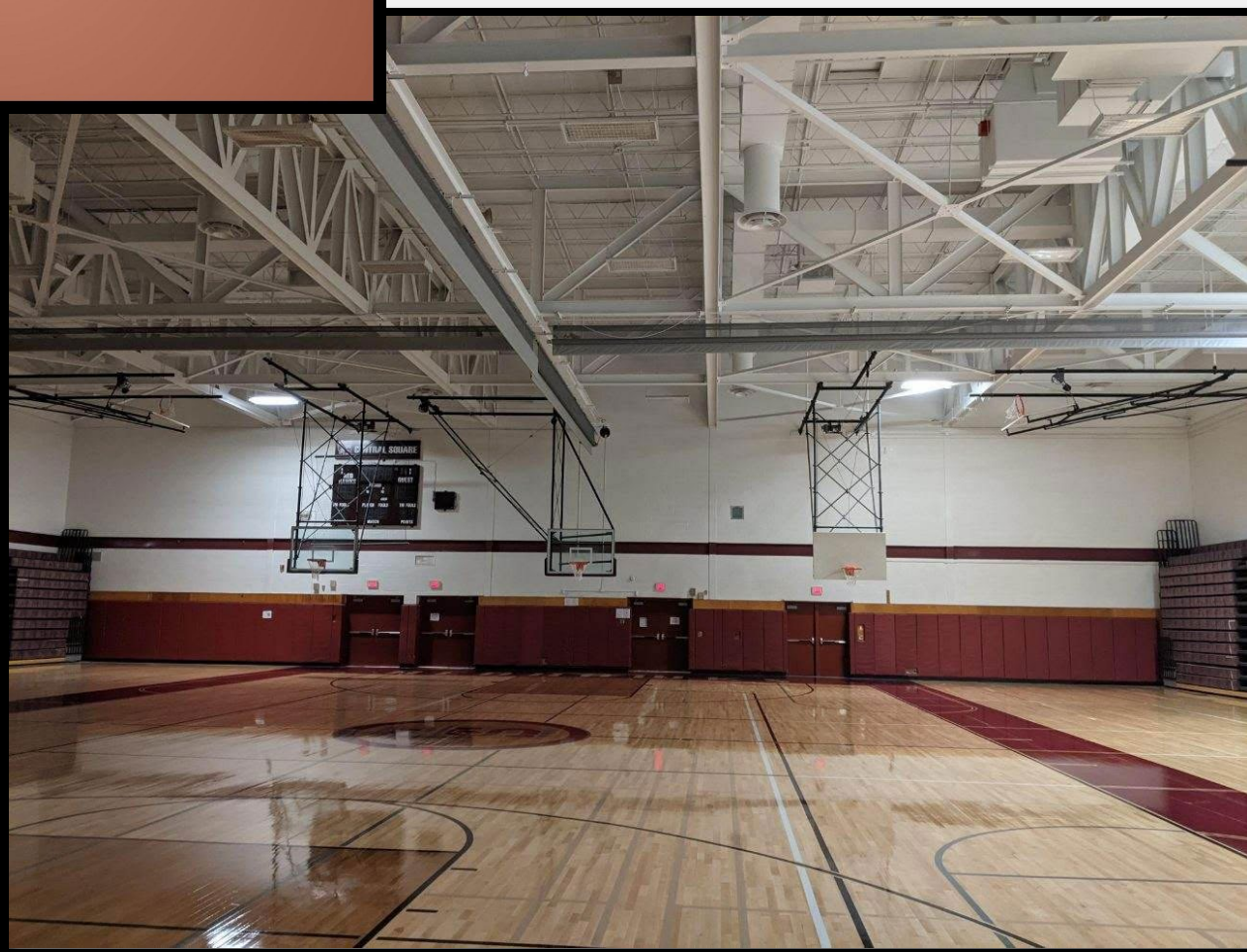
Spectators visiting Paul V. Moore High School's auditorium will receive an enhanced experience for district-wide performing arts events following the completion of a two-year renovation project.

The 6,956-square-foot hall now features a new mezzanine, state-of-the-art stage rigging, lighting and 70 additional seats, bringing the total number of seats to 600.

Millard Hawk Elementary...



spectacular





$$8-5+3=$$

$$4 \times 2$$

It's YOUR School

$$e=mc^2$$



YOUR VOTE COUNTS **May 18, 2021**

