



ANNUAL BUDGET PUBLIC HEARING

Central Square Central School District
5.27.20

**SCHOOL
BUDGET
✓ VOTE**

2020 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

May 12

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

May 22

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 18 days before the budget vote.

May 26 – June 2

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

June 3

Deadline for mailing budget notice.

REVISED

May 11

School board candidates to file nomination.

May 21

Districts must complete budget seven days before public hearing.

May 26 – June 4

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

June 9

Annual Budget Vote & School Board Election

May 26 – June 9

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 via absentee ballot by June 9, 2020
- ✧ 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 June 3, 2020



District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year*
Total budgeted amount (Not Including Separate Propositions)	\$ 80,113,554	\$ 81,325,857	\$ 80,232,217
Increase/decrease for the 2019-20 school year		\$ 1,212,303	\$ 118,663
Percentage increase/decrease in proposed budget		1.51%	+0.15%
Change in the Consumer Price Index		1.81%	
A. Proposed tax levy to support the total budgeted amount	\$ 28,829,287	\$ 29,922,927	\$ 28,829,287
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)	\$ 28,829,287	\$ 29,922,927	\$ 28,829,287
F. Permissible exclusions to the school tax levy limit	\$ 457,672	\$ 1,062,263	
G. School tax levy limit, excluding levy for permissible exclusions	\$ 28,371,615	\$ 28,860,664	
H. Total proposed tax levy for school purposes, excluding permissible exclusions and levy for library debt, plus prior year tax cap reserve. (E - B - F + D)	\$ 28,371,615	\$ 28,860,664	
I. Difference: (G-H); (Negative Value Requires 60.0% Voter Approval)	0	0	
Administrative Component	\$ 7,940,552	\$ 8,016,158	\$ 7,953,645
Program Component	\$ 59,949,591	\$ 60,982,392	\$ 60,026,225
Capital Component	\$ 12,223,411	\$ 12,327,307	\$ 12,252,347

**Should the district go to a contingency budget, the district must cut non-contingent items from the budget. In a contingent budget, there would be no purchase of new equipment unless purchase was deemed for health and safety reasons, no new capital expenditures, except in emergency situations, no non-essential maintenance, and outside organizations would have to pay for facilities use. The Board of Education must exercise its best judgment in determining what the minimum expenditures shall be within the limitations imposed by the administration and the contingent budget caps.*

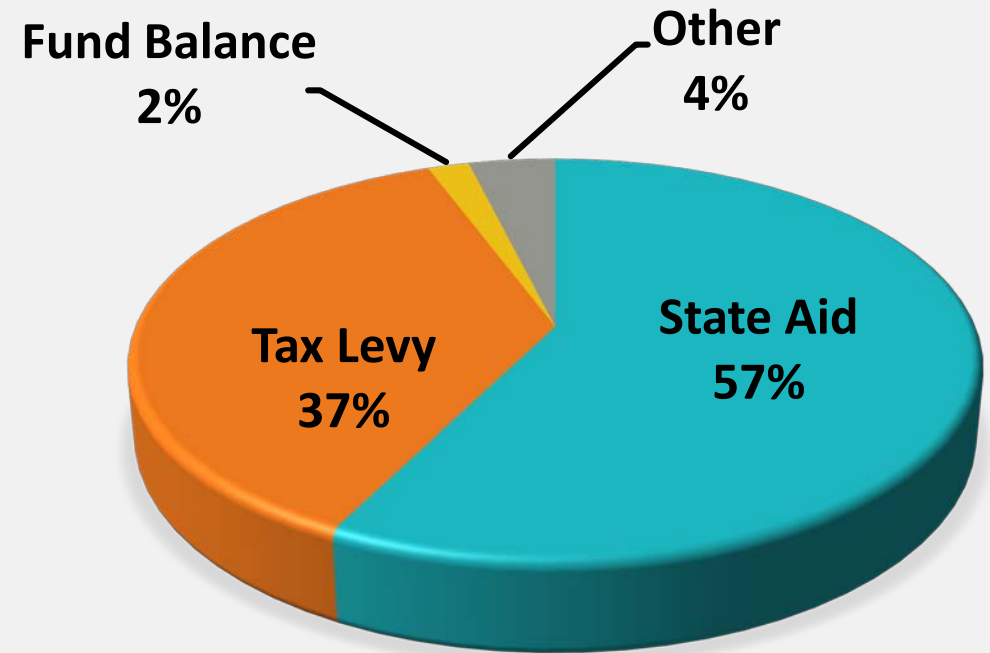
	Under the Budget Proposed for the 2020-21 School Year
Estimated Basic STAR*	\$ 575
Tax Exemption Savings	

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.

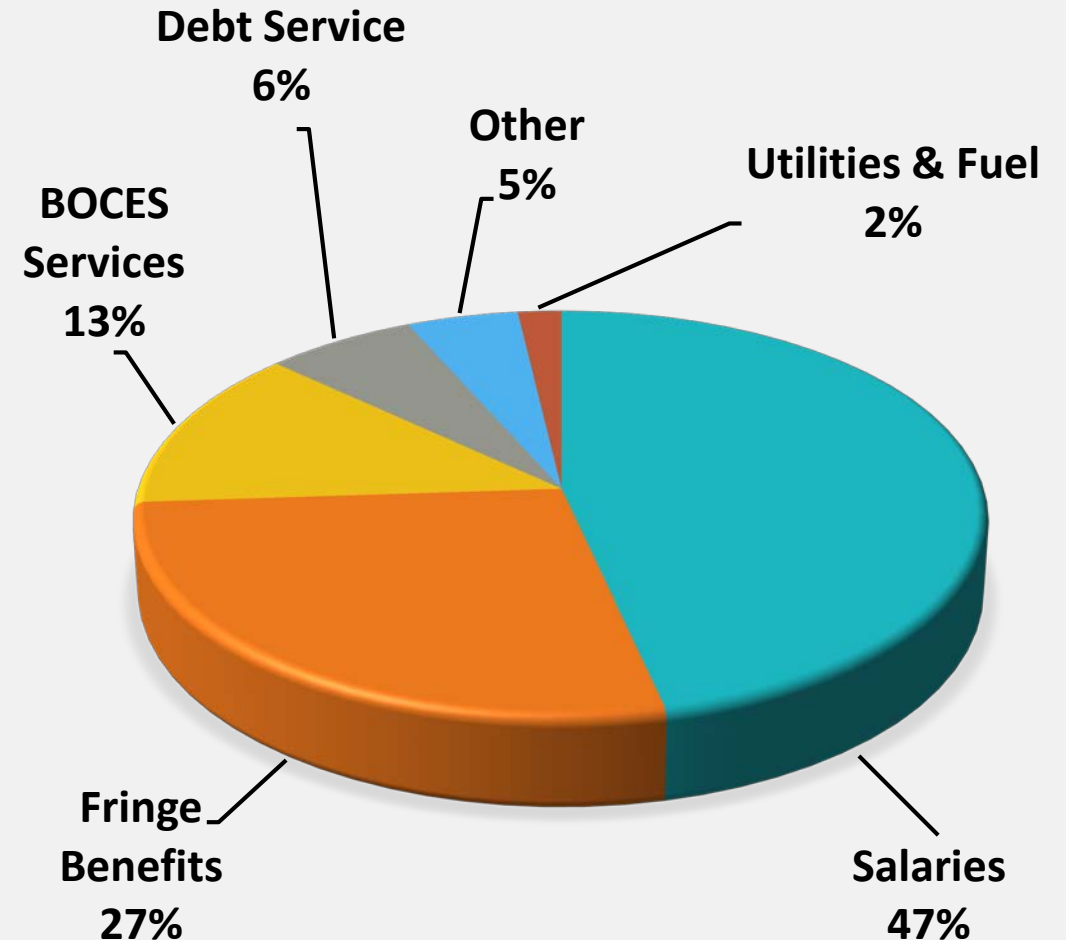
BUDGET REVENUES

Revenue Category	2019 –20 Budget	2020 – 21 Proposed	Dollar Change
State Aid	\$ 47,709,267	\$ 46,767,930	(\$ 941,337)
Tax Levy	28,829,287	29,922,927	1,093,640
Fund Balance	1,500,000	1,500,000	0
Other	2,075,000	3,135,000	1,060,000
TOTAL REVENUES	\$ 80,113,554	\$ 81,325,857	\$ 1,212,303



BUDGET EXPENDITURES

Expense Category	2019 –20 Budget	2020-21 Proposed	Dollar Change
Salaries	\$ 37,825,811	\$ 37,802,241	(\$ 23,570)
Fringe Benefits	21,313,290	22,339,000	1,025,710
CiTi (BOCES) Services	10,298,375	10,522,528	224,153
Debt Services	5,220,000	5,270,000	50,000
Other	3,796,078	3,875,088	79,010
Utilities & Fuel	1,660,000	1,517,000	(143,000)
TOTAL EXPENDITURES	\$ 80,113,554	\$ 81,325,857	\$ 1,212,303



BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2019 – 20 Budget	2020 – 21 Proposed	Dollar Change
PROGRAM EXPENDITURES	\$ 59,949,591	\$ 60,982,392	\$ 1,032,801
K-12 Instructional	52,823,252	53,344,835	521,583
Pupil Transportation	7,126,339	7,637,557	511,218
ADMINISTRATIVE EXPENDITURES	\$ 7,940,552	\$ 8,016,158	\$ 75,606
School Supervision/Curriculum	3,133,110	3,050,730	(82,380)
Business & Finance	2,366,924	2,502,988	136,064
CiTi (BOCES) Services	1,942,430	1,962,680	20,250
Central Administration	417,986	418,338	352
Board of Education	80,102	81,422	1,320
CAPITAL EXPENDITURES	\$ 12,223,411	\$ 12,327,307	\$ 103,896
Operations & Maintenance	7,003,411	7,057,307	53,896
Transfers - Debt Service/Other Funds	5,220,000	5,270,000	50,000
TOTAL EXPENDITURES	\$ 80,113,554	\$ 81,325,857	\$ 1,212,303



Program
75%

Capital
15%

Admin.
10%



Proposed Budget: \$ 81,325,857

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

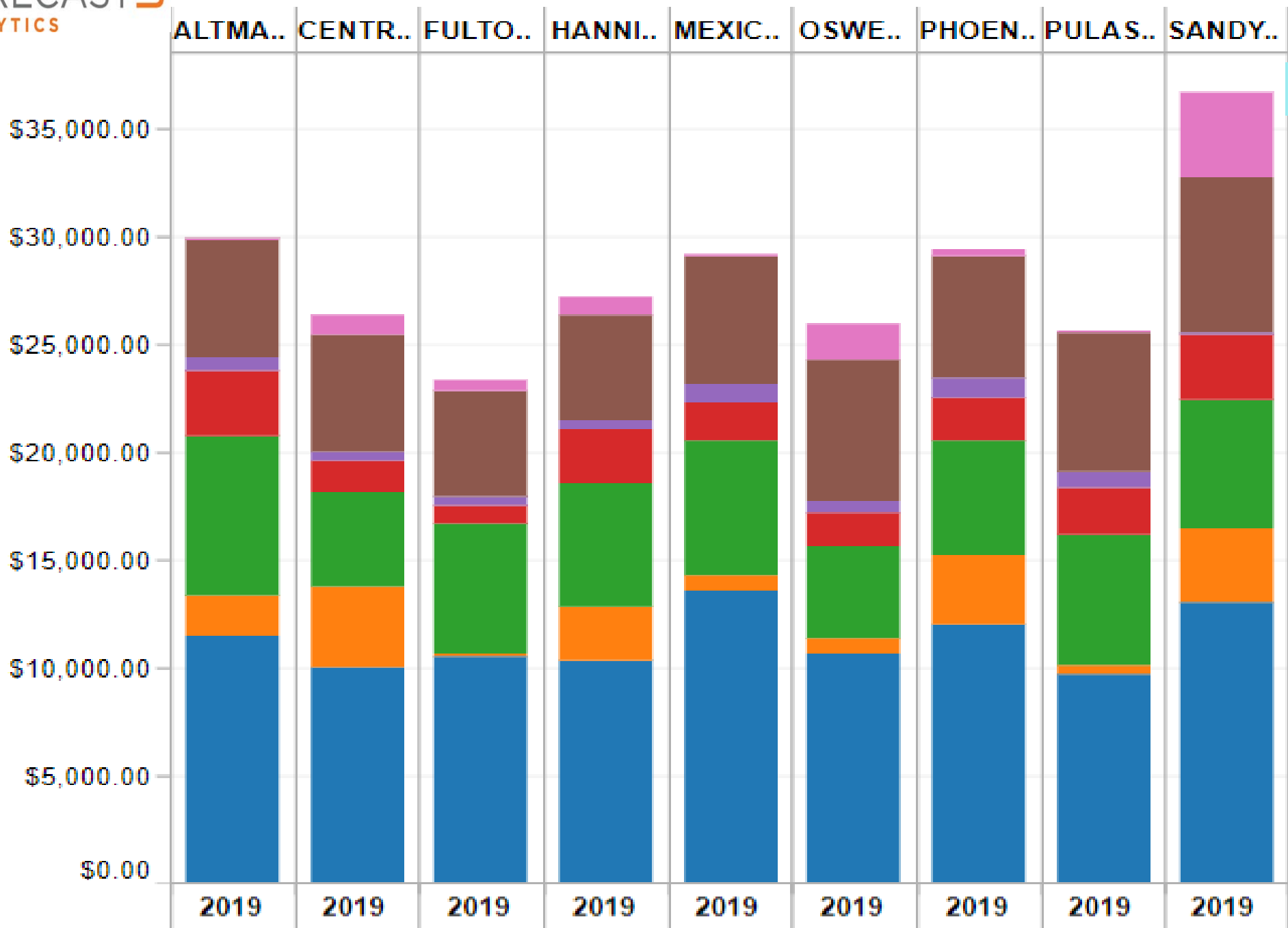
- Salary & Benefits of all Operation and Maintenance Staff
- Equipment
- Supplies & Contracted Services
- Utilities
- Debt Service

ADMINISTRATIVE

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

Actual - \$ Per Student

Actual \$ per Student



Source: NYSED ST-3 Form

- Interfund Transfers
- Employee Benefits
- Debt Service Interest
- Debt Service Principal
- Contractual, Supplies & Other
- Equipment & Capital Outlay
- Salaries

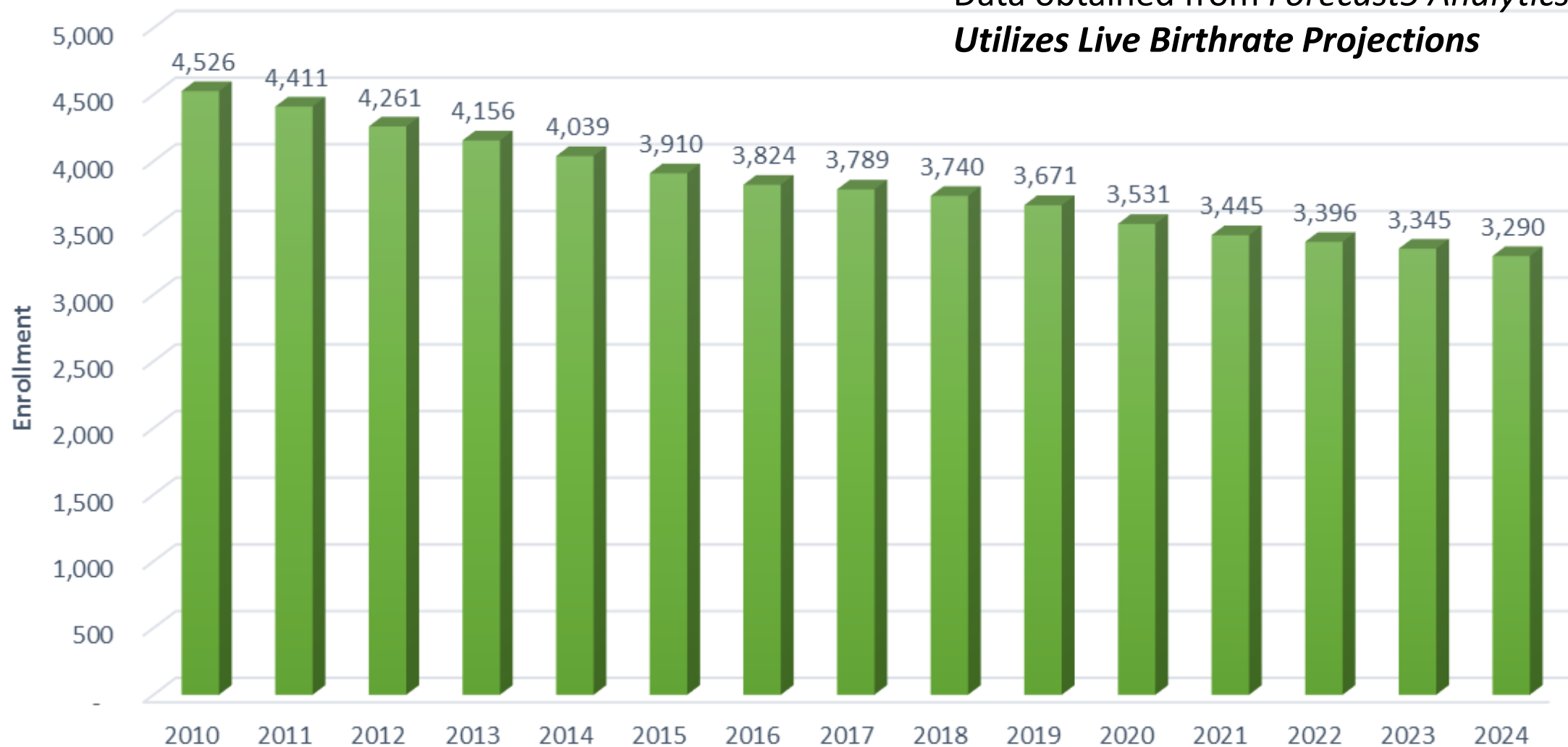
PROPOSED REDUCTIONS IN POSITIONS & PROGRAMS

Building/ Department		Position	
PVM	1 FTE – Math (attrition)	1 FTE - ELA	1 FTE – Art Teacher (attrition)
	1 FTE – Special Ed	1 – Typist (Guidance)	1 FTE – TA (Tech Support)
	1 – Psychologist (share between CSMS and PVM)		
CSMS	1 FTE – Special Ed	1 FTE – Music (attrition)	
Elementary	1 – SPO	4 FTE – Elementary (attrition)	
District Office			
Special Ed	1 – Typist	Psych Interns	
Technology	All PT Building Sysops	1 – Typist	1 – LanTech

Other/Programs/Software			
Forecast5Lab	STAR at 2-4 levels	Navigate Prepared	Equipment Repair to 1 day
Public Relations Plan lowered		Data Person to 40 days	
Athletic Department			
Modified Sports	1 Boys Soccer	1 Girls Soccer	1 Girls Lacrosse
JV Sports	1 Boys JV Golf	2 Girls JV Cheerleading (Football, Basketball)	
Music Department			
CSMS Parade Band	PVM Parade Band	Summer 2020 Cancel Band & Chorus Music Program	

Total Enrollment Trend

Data obtained from *Forecast5 Analytics*
Utilizes Live Birthrate Projections



How will this proposed budget effect your school taxes?

TAX LEVY INCREASE = 3.79%



Tax Levy vs. Tax Rate

- **Tax Levy** is a total tax revenue figure.

When the district establishes the levy, that is the total that will be collected.

- **Tax Rate** is determined by these factors:
 - Assessed Property Value → Town Assessor's Office
 - Equalization Rate → NYS Board of Real Property Tax Services
 - Tax Levy → Local School District




ON A \$100,000 HOME & A TAX LEVY INCREASE OF...

3.79%

\$19.67	2020-21	*Estimated tax rate per thousand
\$18.95	2019-20	Current tax rate per thousand
.72	Increase per thousand	

or **\$72.00****

A small white house with a red roof is placed on top of a thick stack of US dollar bills. The bills are fanned out, showing the 100-dollar bill prominently. The house is a simple two-story model with a chimney and several windows.

*Assuming the Town Assessment and Equalization Rate are unchanged.

KEEP IN MIND...THE **TRUE** TAX LEVY INCREASE

* Estimated tax rate per thousand		** Actual tax rate per thousand
\$19.32	2019-20	\$18.95
\$19.28	2018-19	\$18.91
\$19.14	2017-18	\$18.90
\$19.33	2016-17	\$18.95

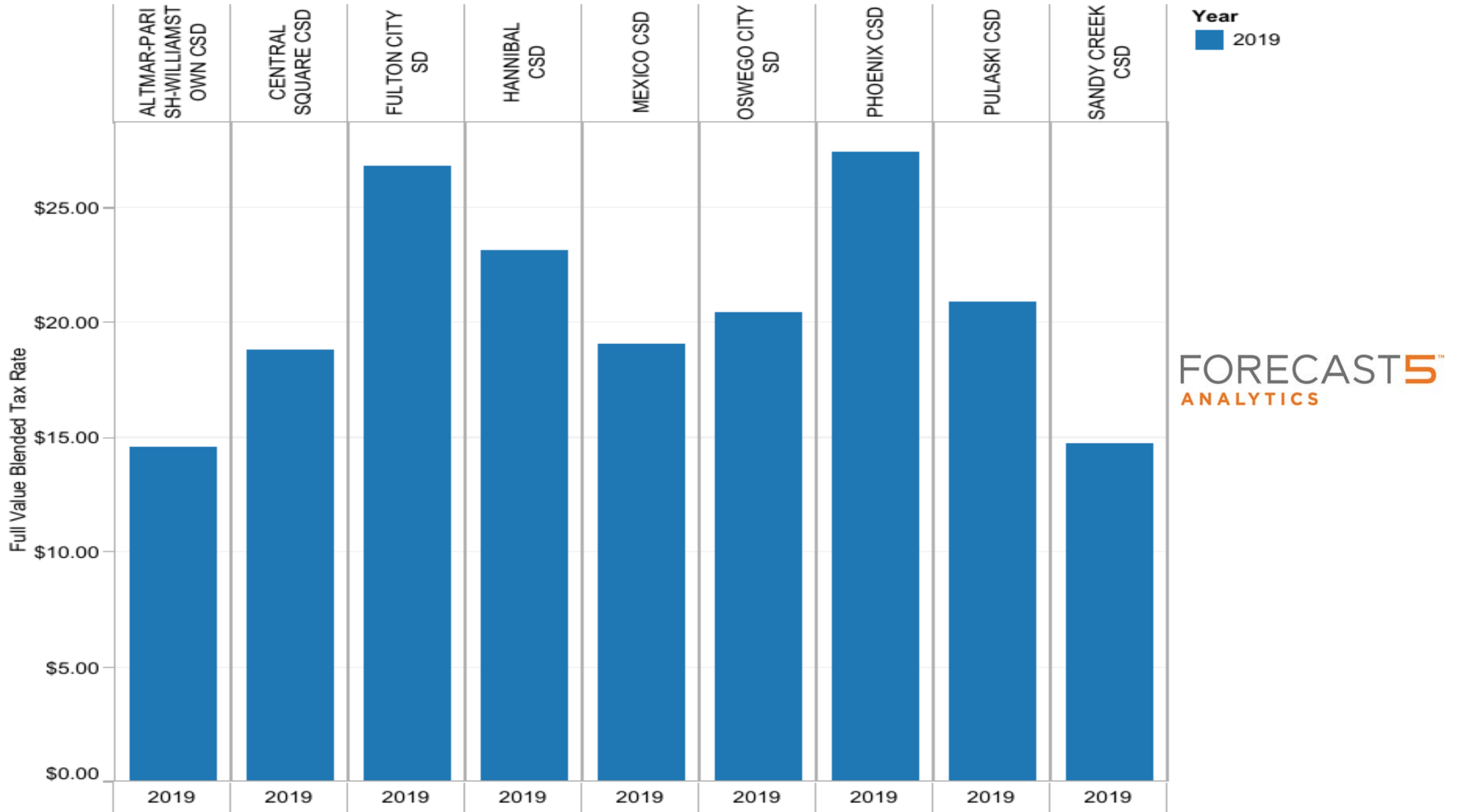
*Assuming the Town Assessment and Equalization Rate are unchanged

**Actual Town Assessment and Equalization Rate when finalized
(in August for September school tax bills)



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

2020 – 2021 GENERAL FUND BUDGET

RESOLVED:

That 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 \$81,325,857 (U.S. Dollars: Eighty One Million, Three Hundred and Twenty-Five Thousand, Eight Hundred and Fifty Seven) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2020 and ending June 30, 2021, 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:

That the Board of Education of the Central Square Central School District be authorized to purchase and finance (11) student transportation vehicles – (7) 65-passenger buses, (3) 30-passenger buses, and (1) wheelchair bus, at an estimated cost not to exceed \$1,250,437 all to include necessary furnishings, fixtures and equipment required for such purposes and all other necessary costs incidental thereto, and to expend a total sum not to exceed \$1,250,437 which is estimated to be the total maximum cost thereof, and levy a tax which is hereby voted for the foregoing in the amount of \$1,250,437, 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, notes or installment purchase contracts are hereby authorized to be issued or executed at one time, or from time to time, in the principal amount not to exceed \$1,250,437, and a tax is hereby voted to pay the interest on said obligations when due.

3 CANDIDATES SEEK RE-ELECTION TO THE BOE



Kristy Fischmann
Candidate



Michael Lawyea
Candidate



Steven Patch
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!

2019 – 2020 NYSPHSAA

Scholar-Athlete Teams & Scholar-Athlete Individuals

- ✓ **New York State Public High School Athletic Association's** 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 fall sports teams achieved this great academic honor:
 - **Boys Cross Country, Boys Soccer, Boys Volleyball,**
 - **Competitive Cheerleading, Girls Cross Country, Girls Soccer, Girls Tennis, Girls Volleyball, and Gymnastics.**
- ✓ A total of **106** varsity student-athletes received a GPA of a 90% or higher during the fall sports season on the following winter sports teams:
 - **Boys Basketball, Boys Indoor Track/Field**
 - **Girls Basketball, Girls Bowling, Girls Indoor Track/Field, and Rifle.**
- ✓ A total of **68** varsity student-athletes received a GPA of a 90% or higher during the winter sports season, which is very impressive considering there are fewer team sports in the winter season than the fall season.

OUR MUSIC PROGRAM CELEBRATED...



The Central Square Middle School Winter Percussion Ensemble is the only school district in New York State that has a competing middle school percussion ensemble and these students should be recognized for their achievement.

The Varsity Winter Guard placed 1st out of 10 competing guards in class competition at the WGI South Brunswick competition.



OTHER NOTABLE ACHIEVEMENTS...

Claire Ames and Joey Fiumano performed at the New York State Band Director's Association Senior High School Honor's Band which earned them a seat in the State Honor's Band based on their performance at the NYSSMA Solo Festival.

Kole Mulhauser was the Section III Champion and received the Most Outstanding Wrestler Award. Peyton Rupracht was also the Section III Champion. Both headed to the State Tournament in Albany.



Our Girls' Basketball raised over \$14,000 for Central Square's Volleyball Coach Julie Daniels during their annual *Coaches vs. Cancer Fundraiser*.





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

DID YOU KNOW...

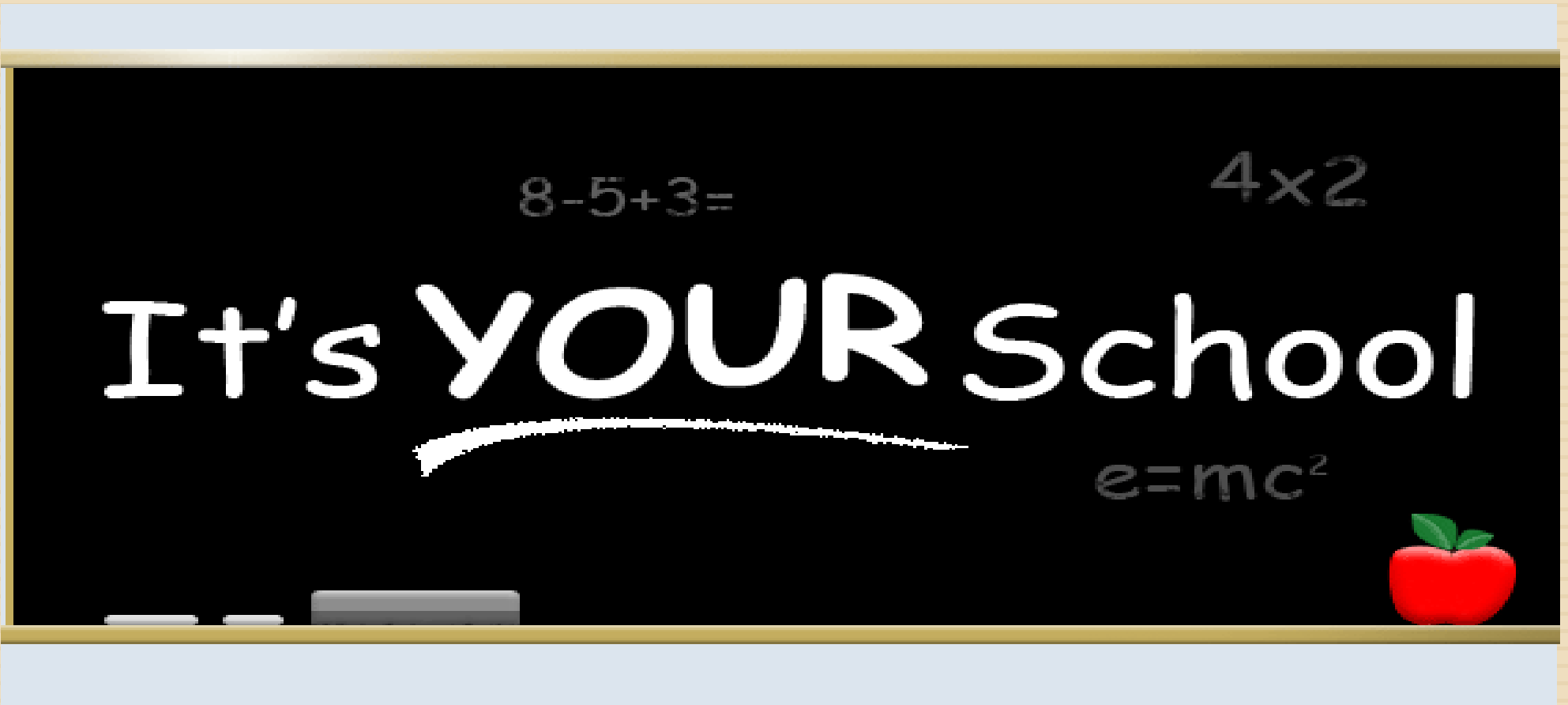
*Students are more engaged when they feel
connected to their school community!*

WE have **1,210** students in the middle and high school that participate on a sports team and/or music/band ensemble

SINCE that represents **2,000** students

WE THINK that is a huge participation rate and one of the reasons we have academic success in the Central Square School District.





YOUR VOTE COUNTS

June 9, 2020

The annual vote will be done through absentee ballots. An absentee ballot to be returned via a postage pre-paid return envelope will be mailed to all qualified voters. Absentee ballots must be received by **5 p.m. on Tuesday, June 9, 2020.**

