



ANNUAL BUDGET PUBLIC HEARING

Central Square Central School District
5.8.23



**SCHOOL
BUDGET
VOTE**

2023 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

March 28 – April 1

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

April 24

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 2 – 9

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

May 10

Deadline for mailing budget notice.

April 17

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

April 25 – May 2

Districts must complete budget seven days before public hearing.

May 2 – 11

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

May 16

Annual Budget Vote & School Board Election

May 2 – 16

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 16, 2023.
- ★ 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 10, 2023
- ★ Property Tax Report Card
- ★ Administrative Salaries
- ★ District Report Card





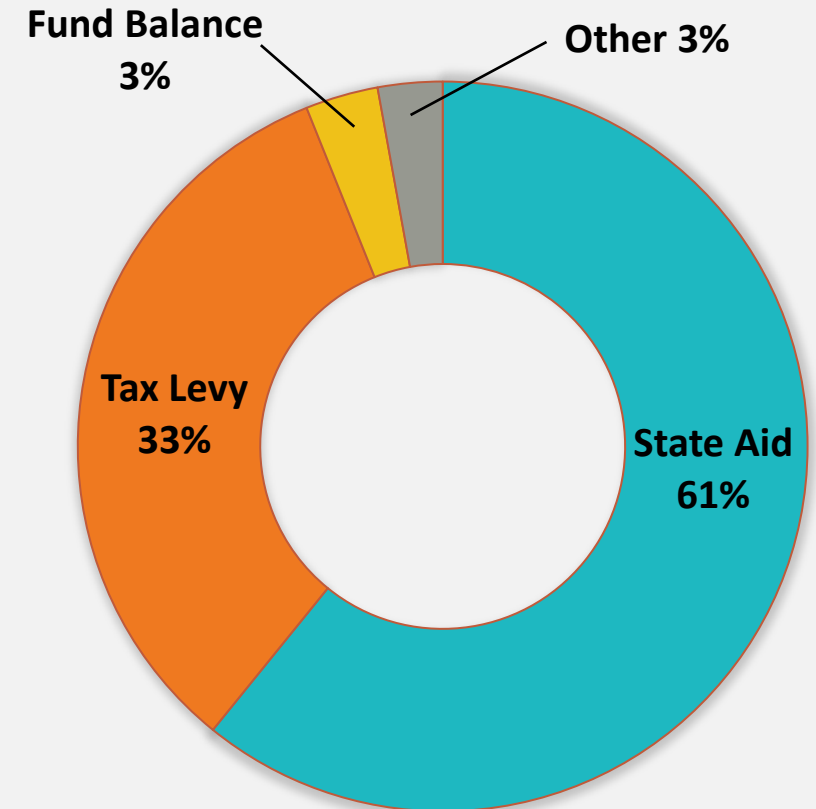
District Budget Notice

	Under the Budget Proposed for the 2023-24 School Year
Estimated Basic STAR* Tax Exemption Savings	\$ 526
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 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 88,546,056	\$ 93,045,211	\$ 92,194,296
Increase/Decrease for the 2023-24 School Year		\$ 4,499,155	\$ 3,648,240
Percentage Increase/Decrease in Proposed Budget		5.08%	4.12%
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 29,922,927	\$ 30,773,842	
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)	\$ 29,922,927	\$ 30,773,842	\$ 29,922,927
F. Total Permissible Exclusions	\$ 441,782	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 30,364,709	\$ 30,773,842	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 29,481,145	\$ 30,773,842	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval)	\$ 441,782	\$ 0	
Administrative Component	\$ 8,265,880	\$ 9,227,721	\$ 8,601,728
Program Component	\$ 65,670,814	\$ 68,945,523	\$ 68,795,601
Capital Component	\$ 14,609,362	\$ 14,871,967	\$ 14,796,967
* 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.			

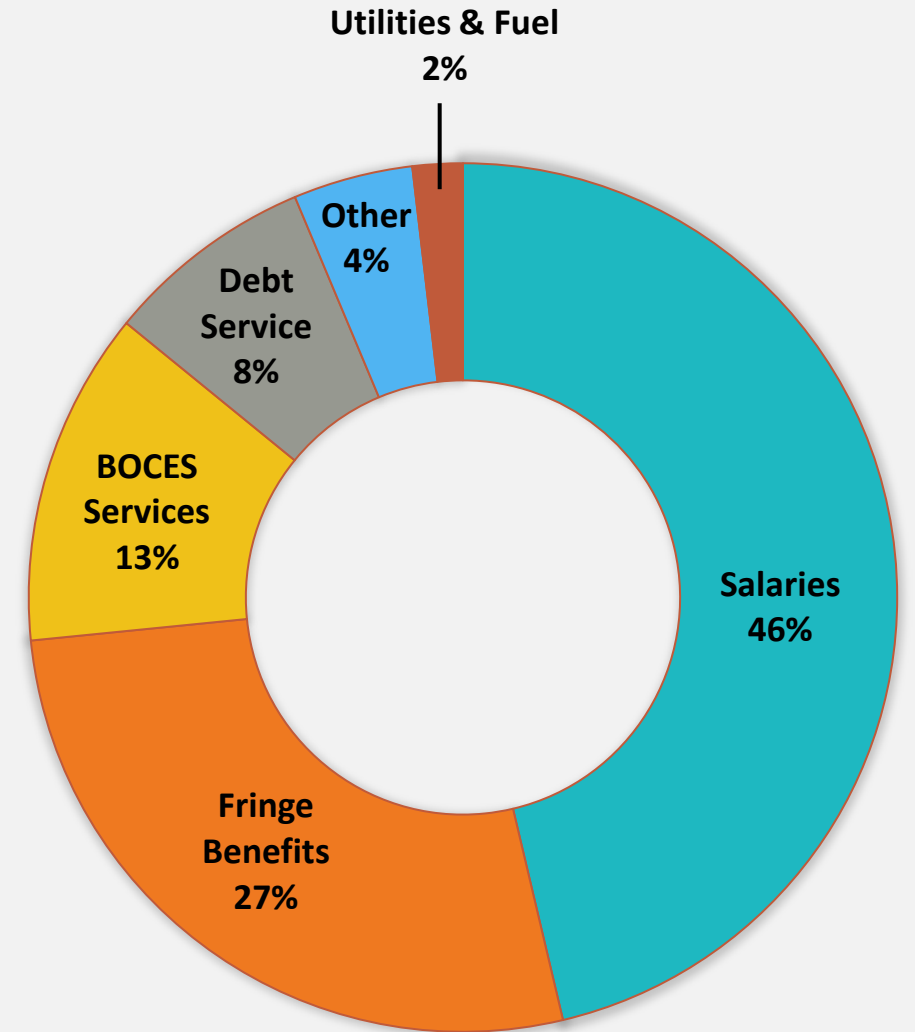
BUDGET REVENUES

Revenue Category	2022 – 23 Budget	2023 – 24 Proposed	Dollar Change
State Aid	\$ 54,463,129	\$ 56,611,369	\$ 2,148,240
Tax Levy	29,922,927	30,773,842	850,915
Fund Balance	1,500,000	3,000,000	1,500,000
Other	2,660,000	2,660,000	0
TOTAL REVENUES	\$ 88,546,056	\$ 93,045,211	\$ 4,499,155



BUDGET EXPENDITURES

Expense Category	2022-23 Budget	2023-24 Proposed	Dollar Change
Salaries	\$ 40,755,161	\$ 43,079,389	\$ 2,324,228
Fringe Benefits	24,200,400	25,233,300	1,032,900
CiTi (BOCES) Services	10,977,689	11,600,326	622,637
Debt Services	7,200,000	7,250,000	50,000
Other	3,995,806	4,147,196	151,390
Utilities & Fuel	1,417,000	1,735,000	318,000
TOTAL EXPENDITURES	\$ 88,546,056	\$ 93,045,211	\$ 4,499,155



BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2022 – 23 Budget	2023 – 24 Proposed	Dollar Change
PROGRAM EXPENDITURES	\$ 65,670,814	\$ 68,945,523	\$ 3,274,709
K-12 Instructional	57,590,926	60,326,191	2, 735,265
Pupil Transportation	8,079,888	8,619,332	539,444
ADMINISTRATIVE EXPENDITURES	\$ 8,265,880	\$ 9,227,721	\$ 961,841
School Supervision/Curriculum	2,973,770	3,340,048	366,278
Business & Finance	2,629,817	2,910,925	281,108
CiTi (BOCES) Services	2,142,430	2,433,950	291,520
Central Administration	452,221	475,156	22,935
Board of Education	67,642	67,642	0
CAPITAL EXPENDITURES	\$ 14,609,362	\$ 14,871,967	\$ 262,605
Operations & Maintenance	7,409,362	7,621,967	212,605
Transfers - Debt Service/Other Funds	7,200,000	7,250,000	50,000
TOTAL EXPENDITURES	\$ 88,546,056	\$ 93,045,211	\$ 4,499,155



Program
74%

Capital
16%

Admin.
10%



Proposed Budget: \$ 93,045,211

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

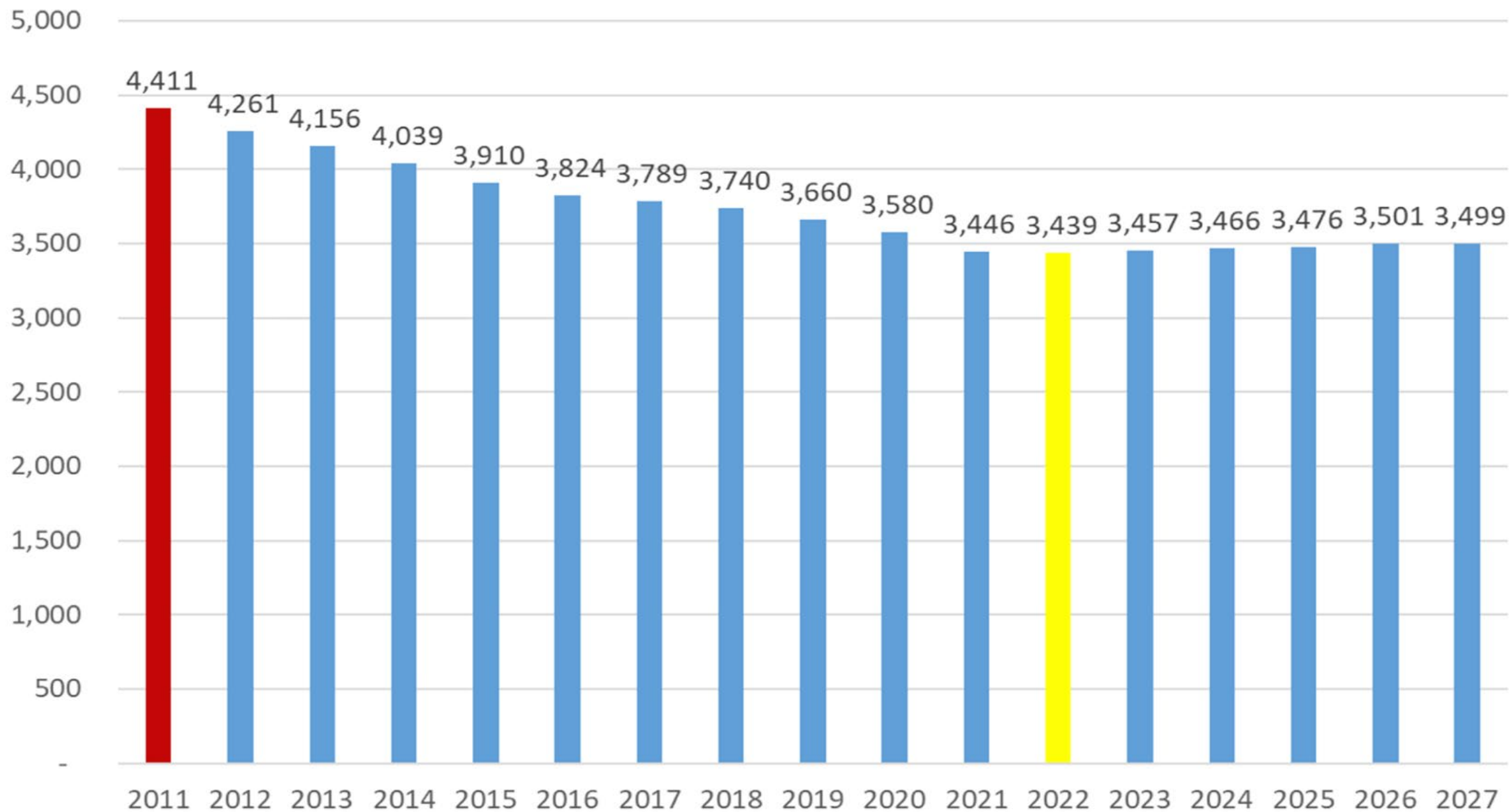
- Salary & Benefits of all Operation and Maintenance Staff
- Equipment
- Supplies & Contracted Services
- Utilities
- Debt Service

ADMINISTRATIVE

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



Total Enrollment Trend



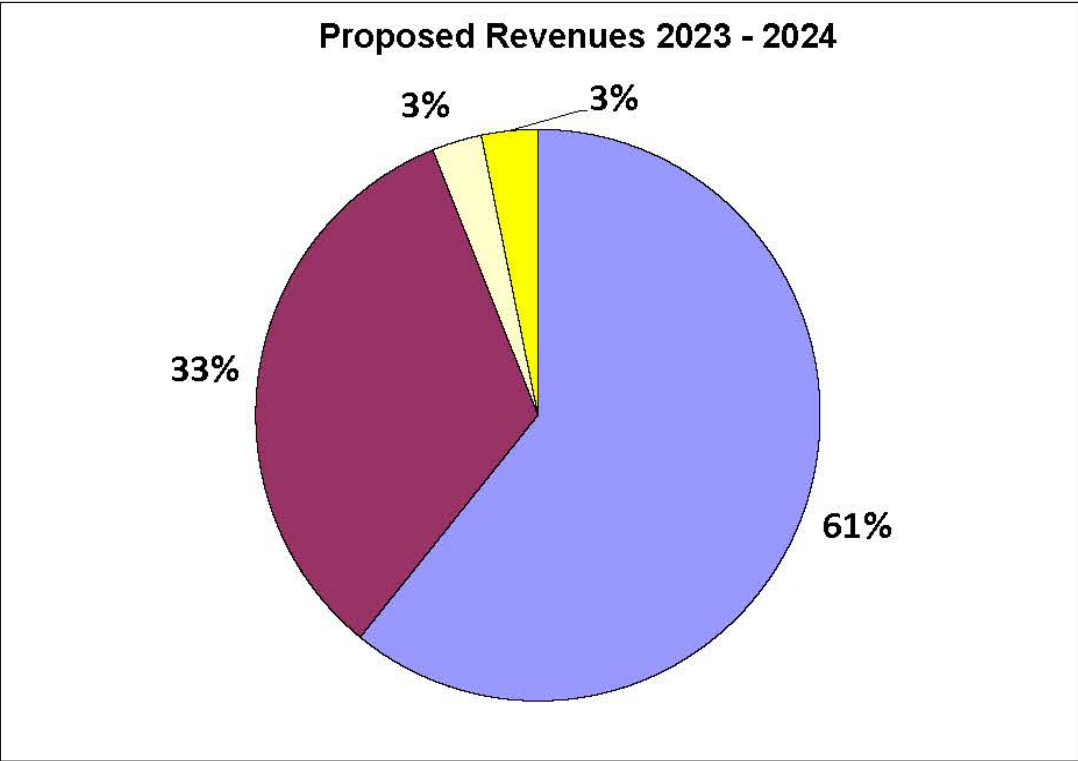
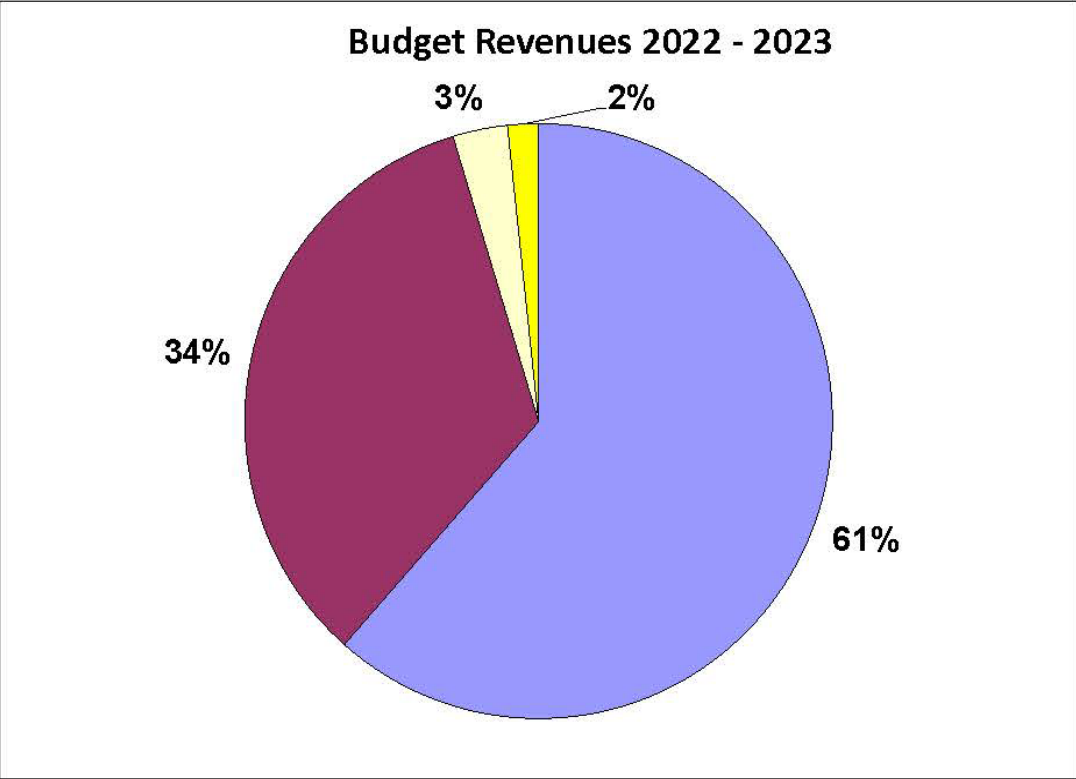
Highlights

- \$ Budget Increase = 5.08%
- \$ Tax Levy Increase = 2.84%
- Remember this is only 1 of 3 parts
- \$ Increase Appropriated Fund Balance
 - \$1.5 m to \$3.0 m



5.08% BUDGET

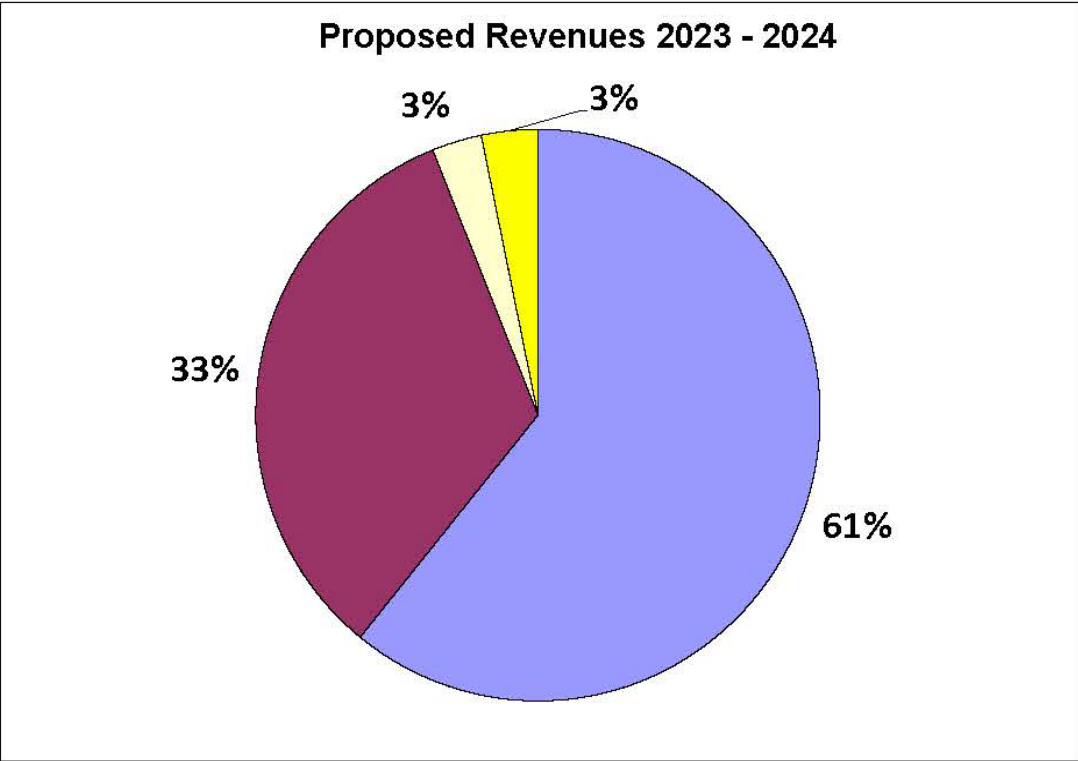
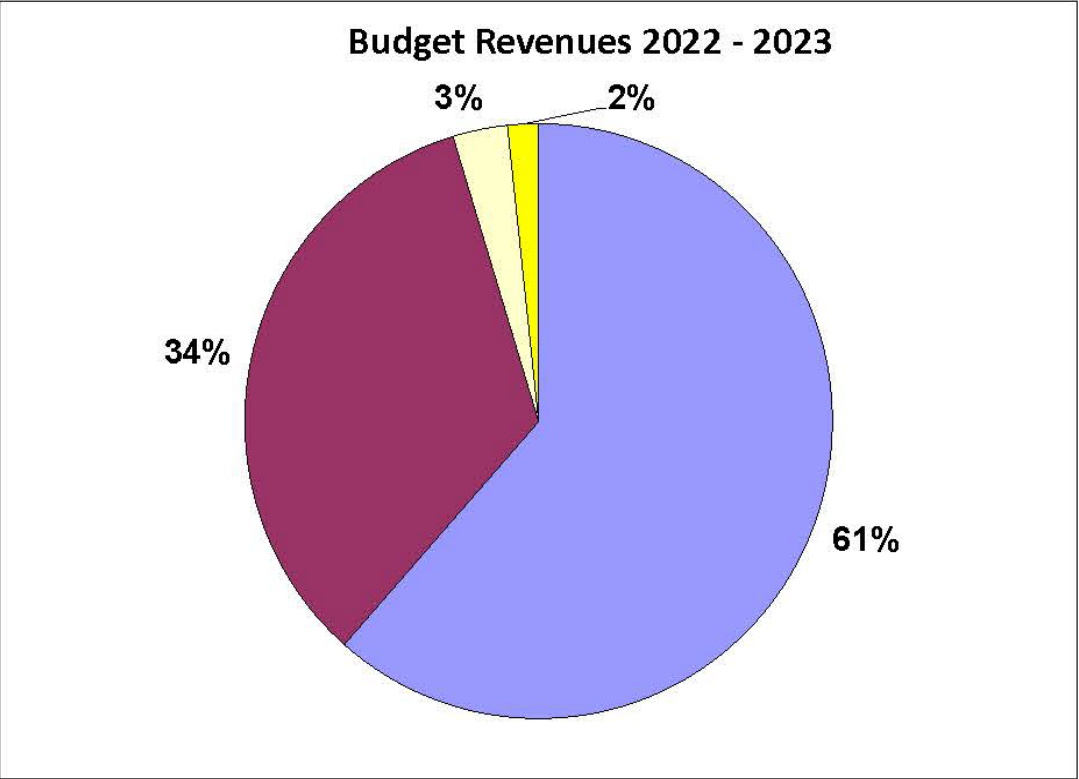
GENERAL FUND	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	31,189,642	32,295,406	32,556,041	34,060,362	34,538,703	37,788,280	3,249,577	9.41%
Excess Cost	1,717,173	2,017,786	2,243,842	1,894,105	1,875,560	2,279,740	404,180	21.55%
Transportation	6,314,017	5,632,827	5,963,751	5,534,266	6,756,416	7,045,919	289,503	4.28%
Textbook/Library/Software	295,742	293,490	287,524	195,912	285,828	284,971	(857)	-0.30%
Computer Hardware	68,107	67,511	66,229	51,383	66,614	66,576	(38)	-0.06%
BOCES Aid	4,588,628	4,253,230	4,588,628	4,440,460	4,940,008	4,362,070	(577,938)	-11.70%
Building Aid	2,594,621	2,585,122	4,600,000	2,936,081	6,000,000	4,783,813	(1,216,187)	-20.27%
TOTAL STATE AID	46,767,930	47,145,372	50,306,015	49,112,569	54,463,129	56,611,369	2,148,240	3.94%
State Aid Adj								
Pandemic Adj.	(958,762)						0	0.00%
Fed \$ - CARES Act	958,762	957,762					0	0.00%
							0	0.00%
Local District Adj.		(3,370,609)	(3,370,609)	0	0	0	0	0.00%
Fed \$ - CRRSA		3,370,609	3,370,609	0	0	0	0	0.00%
TOTAL STATE AID	46,767,930	48,103,134	50,306,015	49,112,569	54,463,129	56,611,369	2,148,240	3.94%
Interest Earnings	150,000	21,334	150,000	23,989	75,000	75,000	0	0.00%
Donations, Refunds, Charges, Misc.	2,900,000	2,350,127	2,500,000	1,832,976	2,500,000	2,500,000	0	0.00%
Rental Income	85,000	85,400	85,000	88,256	85,000	85,000	0	0.00%
TOTAL OTHER REVENUE	3,135,000	2,456,861	2,735,000	1,945,221	2,660,000	2,660,000	0	0.00%
DESIGNATED FUND BALANCE	1,500,000	0	3,000,000	0	1,500,000	3,000,000	1,500,000	100.00%
PROPERTY TAX LEVY	29,922,927	29,994,724	29,922,927	30,038,691	29,922,927	30,773,842	850,915	2.84%
TOTAL REVENUES	81,325,857	80,554,719	85,963,942	81,096,481	88,546,056	93,045,211	4,499,155	5.08%
TOTAL EXPENDITURES	81,325,857	76,600,343	85,963,942	85,618,996	88,546,056	93,045,211	4,499,155	5.08%



	2022-23 Revenues	2023 - 2024 Proposed Revenues	% CHANGE
Total State Aid	\$54,463,129	\$56,611,369	3.94%
Total Tax Levy	\$29,922,927	\$30,773,842	2.84%
Other Revenue	\$2,660,000	\$2,660,000	0.00%
Designated Fund Balance	\$1,500,000	\$3,000,000	100.00%
TOTAL REVENUES	\$88,546,056	\$93,045,211	5.08%

TAX LEVY INCREASE





	2022-23 Revenues
Total State Aid	\$54,463,129
Total Tax Levy	\$29,922,927
Other Revenue	\$2,660,000
Designated Fund Balance	\$1,500,000
TOTAL REVENUES	\$88,546,056

	2023 - 2024 Proposed Revenues	% CHANGE
Total State Aid	\$56,611,369	3.94%
Total Tax Levy	\$30,773,842	2.84%
Other Revenue	\$2,660,000	0.00%
Designated Fund Balance	\$3,000,000	100.00%
TOTAL REVENUES	\$93,045,211	5.08%

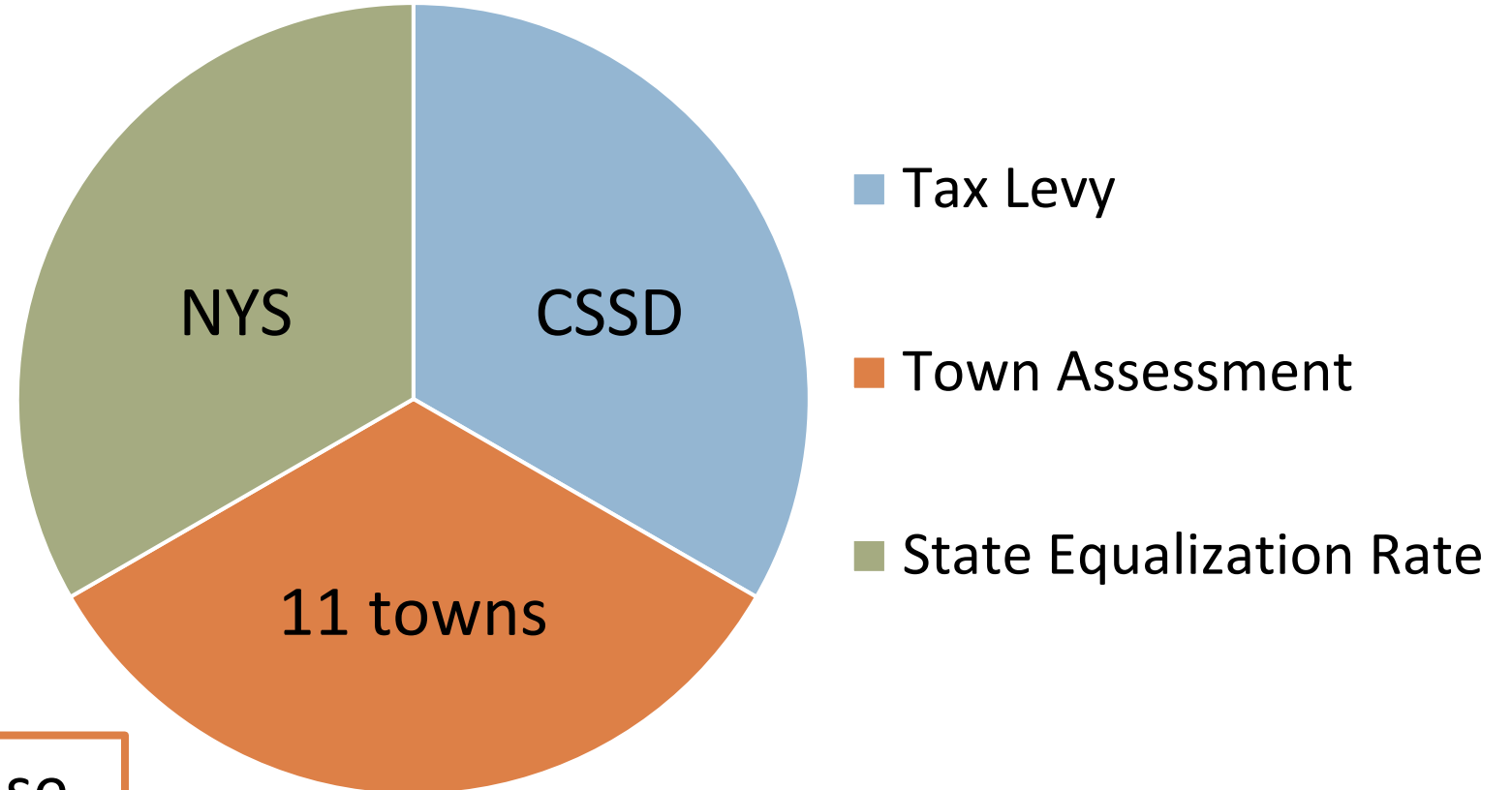
Increase use of Fund Balance as planned with the Unassigned Fund Balance at Year End 2022–23.

How will this proposed budget effect your school taxes?

TAX LEVY INCREASE = 2.84%



TAX RATE → 3 Parts



A 2.84% 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.



KEEP IN MIND...THE TAX LEVY INCREASE HISTORY

Actual tax rate per thousand

2020-21	\$18.84
2021-22	\$17.53 No Levy Increase
2022-23	\$15.95 No Levy Increase

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

2.84%

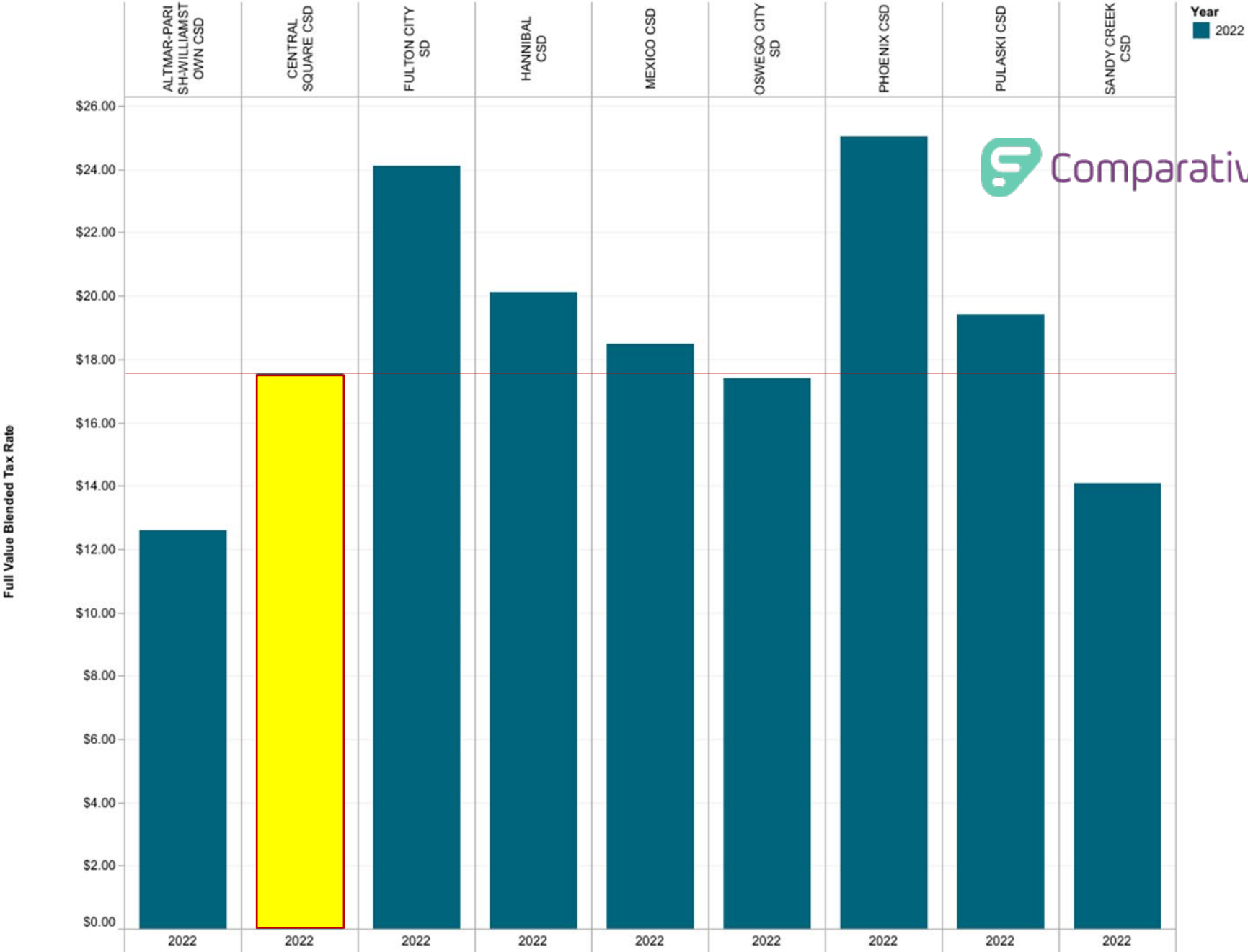
\$16.40	2021-22	*Estimated tax rate per thousand
\$15.95	2022-23	Current tax rate per thousand
.45	Increase per thousand	



or \$45.00* (assuming the Town Assessment and Equalization Rate are unchanged)

Full Value Tax Rates

Source: NY Office of the State ComptrollerFor districts with differing tax rates a blended rate is calculated using the Full Value and Tax Levy



PROPOSITIONS



☐ YES ☐ NO

PROPOSITION # 1

2023 – 2024 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 \$93,045,211 (U.S. Dollars: Ninety-Three Million, Forty-Five Thousand, Two Hundred and Eleven) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2023 and ending June 30, 2024, 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 seven (7) 65-passenger school buses and three (3) 30-passenger school buses, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$1,483,540, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$1,483,540, shall be issued?

3 CANDIDATES SEEK ELECTION TO THE BOE



Kristy Fischmann
Candidate
Re-election



Steven Patch
Candidate
Re-election



Casey Morey
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!

NOTABLE ACHIEVEMENTS...



Our Oswego County Academic Youth League team won first place in the most recent competition, which currently puts them in third place in the standings. The theme of the event was "315" which took place on 3/15, at Tailwater Lodge. Students competed to showcase their knowledge of the 315 area code through a variety of activities.



NOTABLE ACHIEVEMENTS FROM OUR ATHLETIC DEPARTMENT

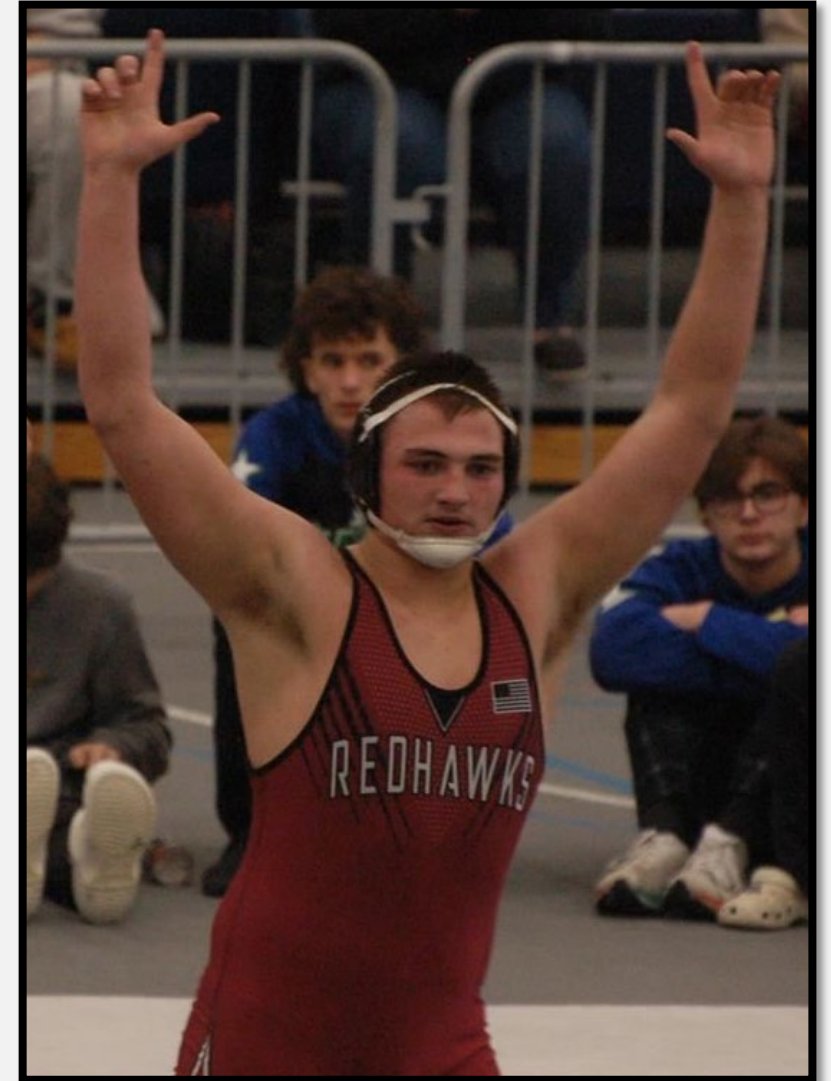


Trumen Remenicky, junior diver, capped off an incredible season by winning every swim meet he participated in. After winning at Sectionals, he went on to win the Section III state qualifier allowing him to compete in the NYSPHSAA Boys Swimming & Diving Championships.



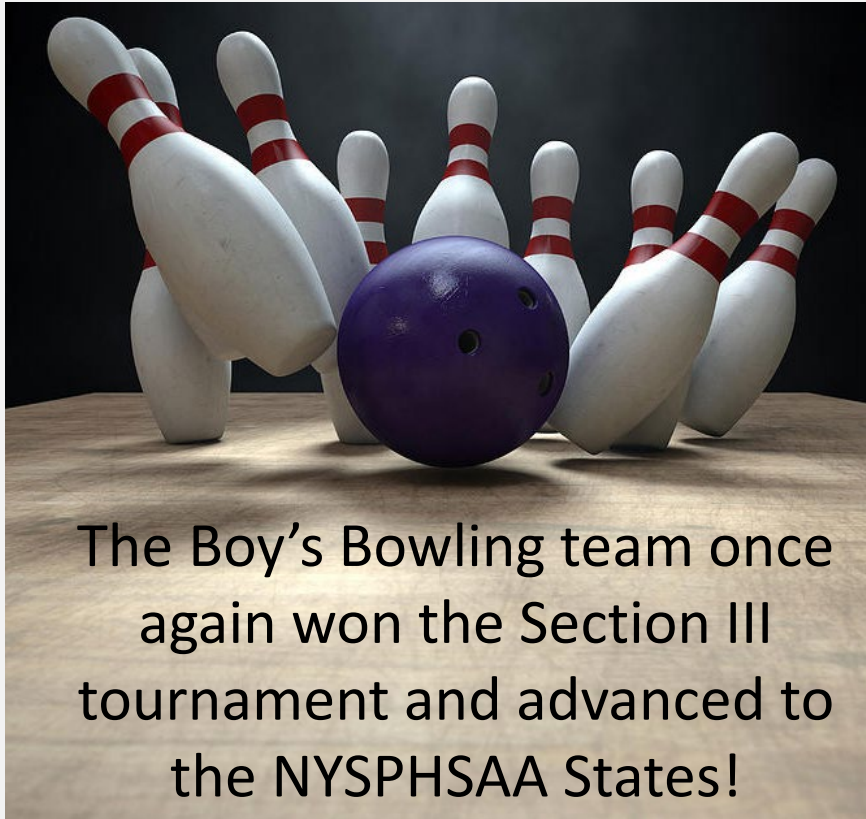


Rockie Files finished a great season with a 1st finish in the NYSPHSAA Sectional Finals. He went on to compete in the NYSPHSAA Boys Wrestling Championships where he placed in 7th overall!





The 2022-23 Rifle Team won yet another Section III title on Tuesday, Feb. 14, 2023, and went on to finish as State runner-up.



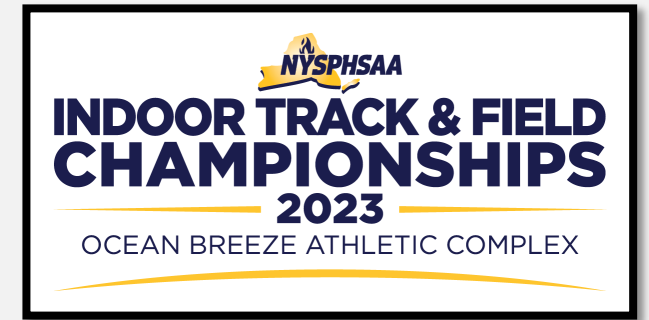
The Boy's Bowling team once again won the Section III tournament and advanced to the NYSPHSAA States!

Although they didn't win the States in New Hartford, they did finish in second place ending in another strong 2022-23 season.





Alyssa Costello won her indoor track event at Sectionals and went on to compete in the 2023 NYSPHSAA/NYS Federation Championships Staten Island!



OUR MUSIC PROGRAM CELEBRATED...



After a strong performance in the Open Class at Mid-York Color Guard Finals, the varsity team went on to compete at the WGI Finals in Dayton, OH.



spectacular

wgi
SPORT OF THE ARTS®

JV COLOR GUARD



The JV Color Guard also had a strong finish. They placed 2nd at the SAE3 Mid-York Finals!





NEW YORK STATE FIELD BAND CONFERENCE CHAMPIONSHIP SHOW • 2022



HIGH SCHOOL REDHAWK WINTER DRUMLINE



The Drumline finished an impressive 4th out of 13 in the Percussion Scholastic A competition at the NYS Percussion Circuit Finals.

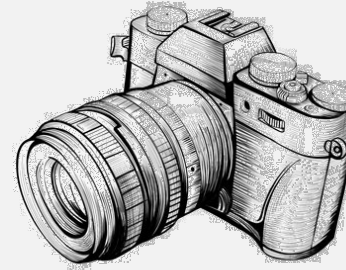
MIDDLE SCHOOL PERCUSSION ENSEMBLE



OUR ART DEPARTMENT CELEBRATED WITH “ART IN THE ATRIUM”



Paul V. Moore HS students proudly displayed their creations at this year's "Art in the Atrium" held April 28, 2023.



"ART IN THE ATRIUM"



You Should Think About Taking ART!

Why? Well, because the EARTH without ART is just "eh"! (Plus, it's good for your brain to do different stuff!)

Do you plan to be an "ART KID"?

NO? Don't go away! **FLIP THIS PAGE OVER!**

YES? Then you ought to start with **Studio in Art!**

STUDIO in ART

Build a strong foundation of composition skills!
(PS: it makes everything else you do SO MUCH EASIER!)

You've got a weird SH opposite GYM/Lab?

Then **Studio in ART** might be your thing!

STUDIO in ART

This class meets every 11 days - don't sit at in SH, MAKE ART!

Did you take Studio? Are you still an "ART KID"?

Yay! **Drawing and Painting** is your next step!

D&P

Develop your drawing skills. Drawing doesn't have to be scary! (PS: you get 3 CCG credits)

Keep Going!

Next stop is **Advanced Drawing & Painting**

ADV D&P

Here you get serious about building your portfolio of work. Plus you get 3 CCG credits!

Senior Year- Art Portfolio

Celebrate your senior year with your fellow art friends!

PORTFOLIO

Lots of individual work, round out your portfolio & have a great Senior year!

BUT WAIT- THERE'S MORE!

LOOKING FOR AN ELECTIVE?

FLIP THIS PAGE OVER!

The exhibit was enjoyed by both young and old!





$$8-5+3=$$

$$4 \times 2$$

It's YOUR School

$$e=mc^2$$



YOUR VOTE COUNTS **May 16, 2023**



