



ANNUAL BUDGET PUBLIC HEARING

Central Square Central School District
5.9.22

**SCHOOL
BUDGET
VOTE**

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.

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 17, 2022.
- ✧ 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 11, 2022
- ✧ Property Tax Report Card
- ✧ Administrative Salaries
- ✧ District Report Card





District Budget Notice

	Under the Budget Proposed for the 2022-23 School Year
Estimated Basic STAR* Tax Exemption Savings	\$ 569

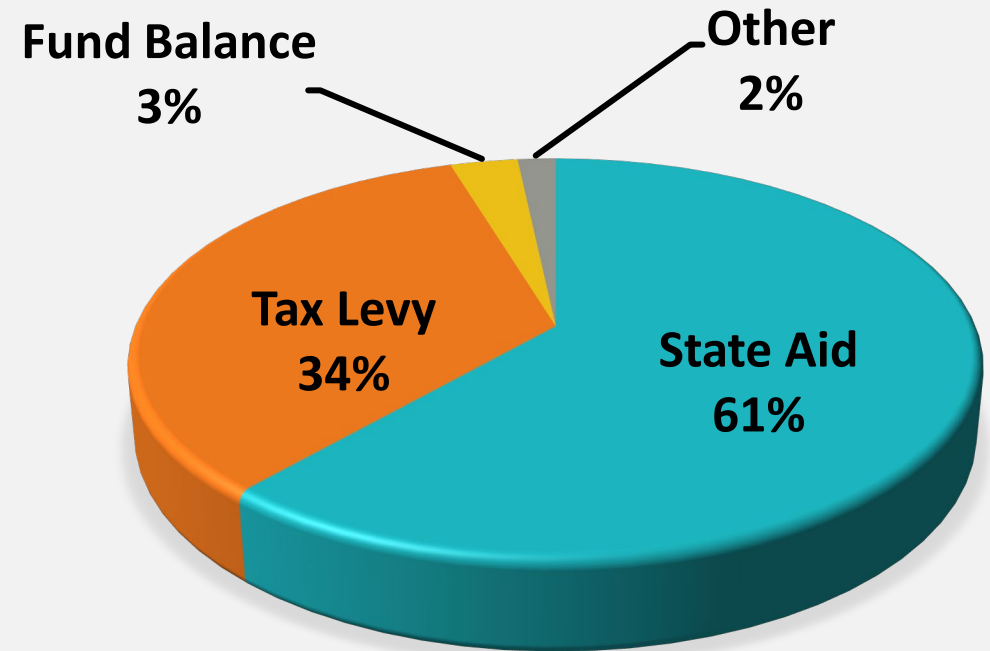
Estimated Basic STAR** Exemption based on a hypothetical home within the school district with a full value of one hundred thousand dollars (\$100,000).

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 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 85,963,942	\$ 88,546,056	\$ 88,451,096
Increase/Decrease for the 2022-23 School Year		\$ 2,582,114	\$ 2,487,154
Percentage Increase/Decrease in Proposed Budget		3.00%	2.89 %
Change in the Consumer Price Index		4.7%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 29,922,927	\$ 29,922,927	
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	\$ 29,922,927	\$ 29,922,927
F. Total Permissible Exclusions	\$ 425,536	\$ 441,782	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 29,497,391	\$ 30,364,709	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 29,497,391	\$ 29,481,145	
I. Negative Value Requires 60.0% Voter Approval	\$ 0	\$ 441,782	
Administrative Component	\$ 8,190,277	\$ 8,265,880	\$ 8,265,880
Program Component	\$ 63,151,345	\$ 65,670,814	\$ 65,650,814
Capital Component	\$ 14,622,320	\$ 14,609,362	\$ 14,534,402
<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>			

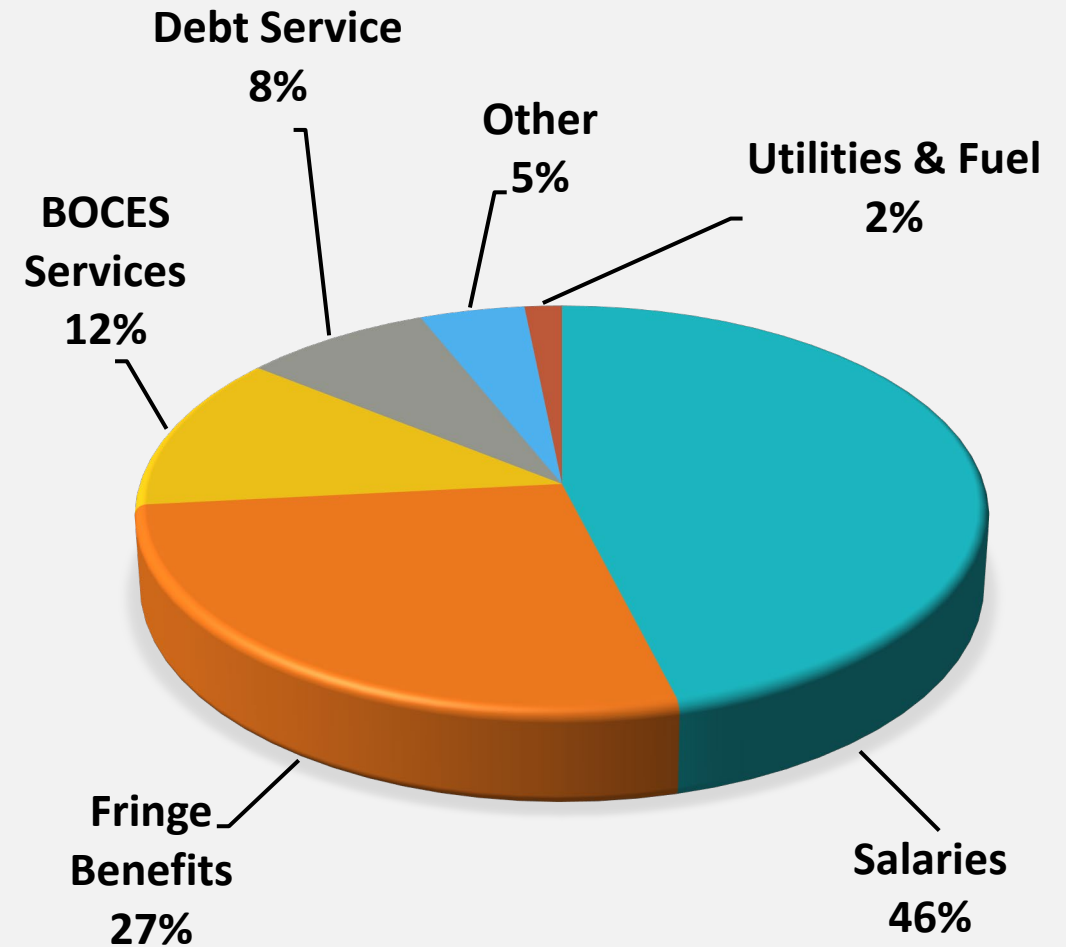
BUDGET REVENUES

Revenue Category	2021 – 22 Budget	2022 – 23 Proposed	Dollar Change
State Aid	\$ 50,306,015	\$ 54,463,129	\$ 4,157,144
Tax Levy	29,922,927	29,922,927	0
Fund Balance	3,000,000	1,500,000	(1,500,000)
Other	2,735,000	2,660,000	(75,000)
TOTAL REVENUES	\$ 85,963,942	\$ 88,546,056	\$ 2,582,144



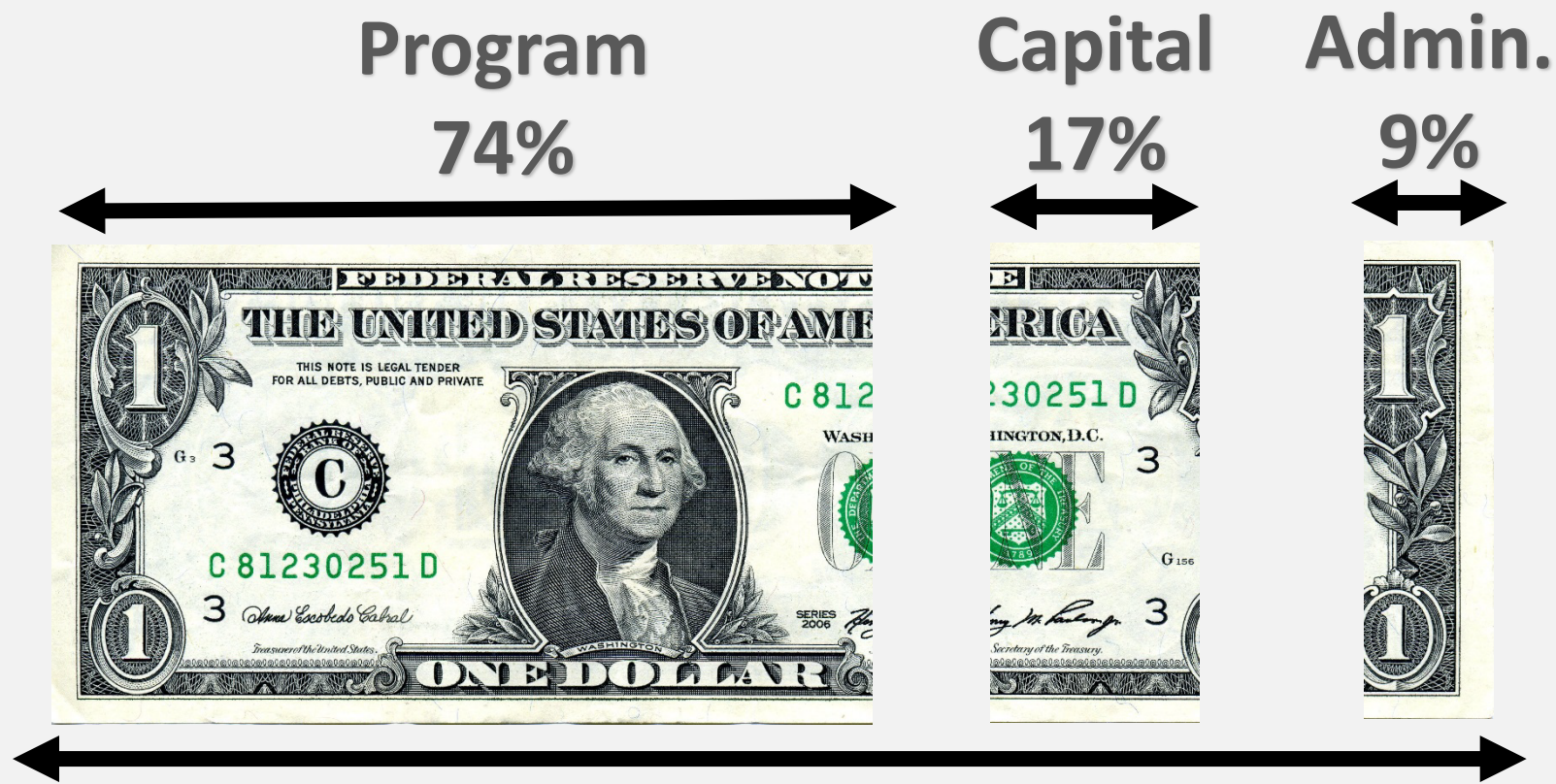
BUDGET EXPENDITURES

Expense Category	2021-22 Budget	2022-23 Proposed	Dollar Change
Salaries	\$ 39,144,814	\$ 40,755,161	\$ 1,610,347
Fringe Benefits	23,343,250	24,200,400	857,150
CiTi (BOCES) Services	10,767,118	10,977,689	210,571
Debt Services	7,450,000	7,200,000	(250,000)
Other	3,891,760	3,995,806	104,046
Utilities & Fuel	1,367,000	1,417,000	50,000
TOTAL EXPENDITURES	\$ 85,963,942	\$ 88,546,056	\$ 2,582,114



BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2021 – 22 Budget	2022 – 23 Proposed	Dollar Change
PROGRAM EXPENDITURES	\$ 63,151,345	\$ 65,670,814	\$ 2,519,469
K-12 Instructional	55,313,076	57,590,926	2,277,850
Pupil Transportation	7,838,269	8,079,888	241,619
ADMINISTRATIVE EXPENDITURES	\$ 8,190,277	\$ 8,265,880	\$ 75,603
School Supervision/Curriculum	3,161,533	2,973,770	(187,763)
Business & Finance	2,533,464	2,629,817	96,353
CiTi (BOCES) Services	1,982,430	2,142,430	160,000
Central Administration	435,208	452,221	17,013
Board of Education	77,642	67,642	(10,000)
CAPITAL EXPENDITURES	\$ 14,622,320	\$ 14,609,362	\$ (12,958)
Operations & Maintenance	7,172,320	7,409,362	237,042
Transfers - Debt Service/Other Funds	7,450,000	7,200,000	(250,000)
TOTAL EXPENDITURES	\$ 85,963,942	\$ 88,546,056	\$ 2,582,114

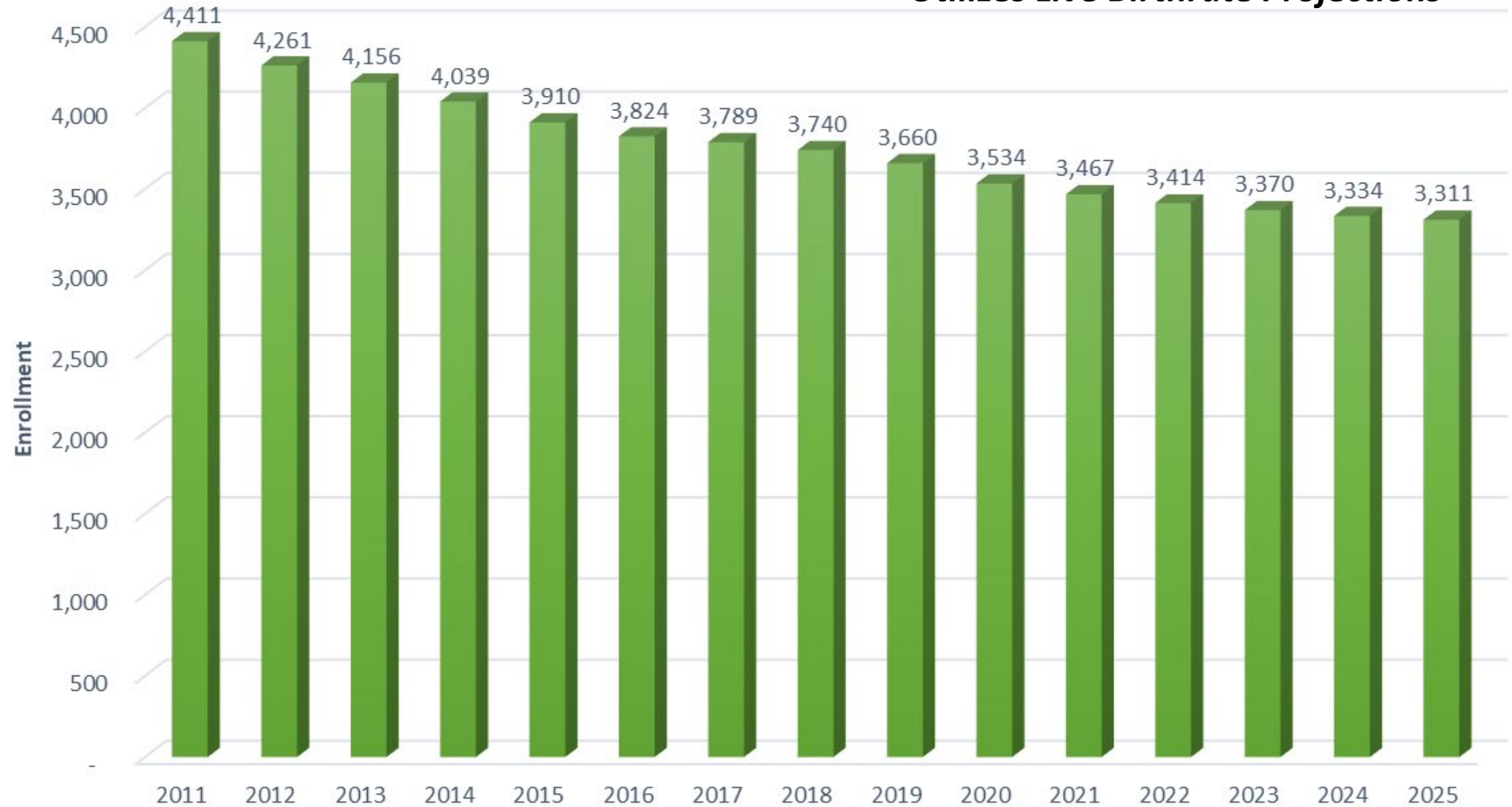


Proposed Budget: \$ 88,546,056

PROGRAM			CAPITAL			ADMINISTRATIVE		
• Salary & Benefits of all Teachers and Staff (both Regular and Special ED)			• Salary & Benefits of all Operation and Maintenance Staff			• Salary & Benefits of all Administrative Staff		
• Sports & Co-curricular activities			• Equipment			• Superintendent's Office		
• Music, Art & Technology Programs			• Supplies & Contracted Services			• Business Office		
• Library Services			• Utilities			• BOCES Administrative Costs		
• Transportation			• Debt Service			• Board of Education Expenses		

Total Enrollment Trend

Data obtained from *Forecast5 Analytics*
Utilizes Live Birthrate Projections



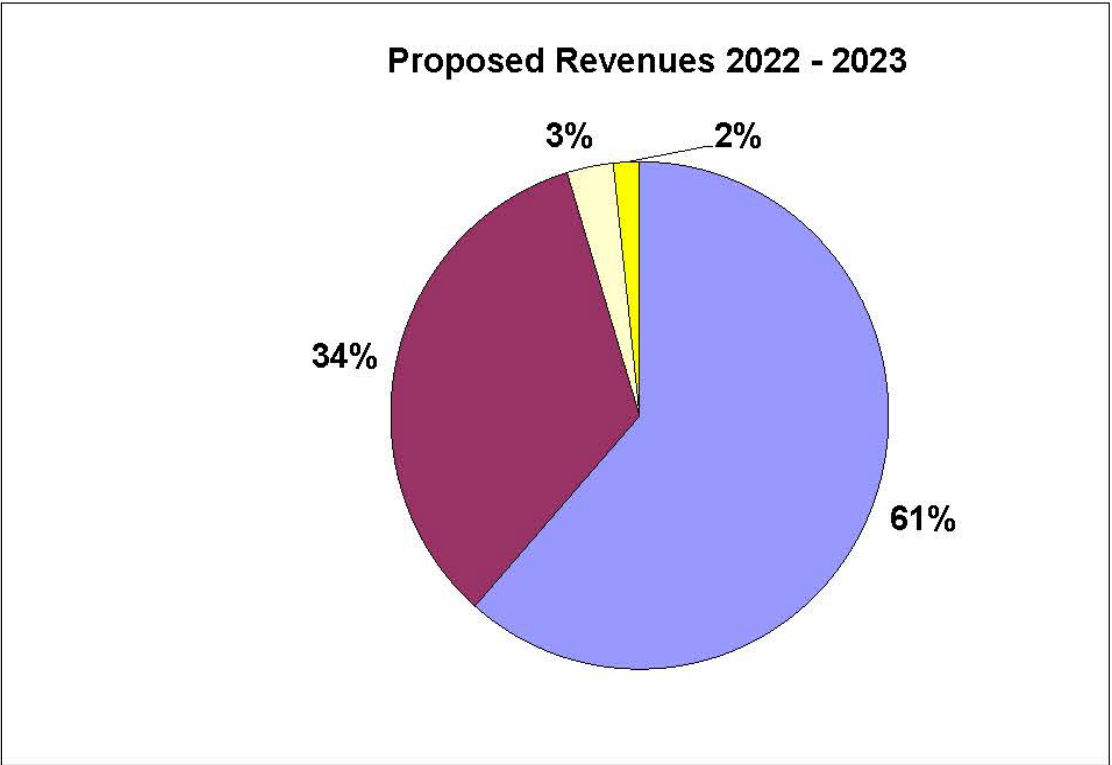
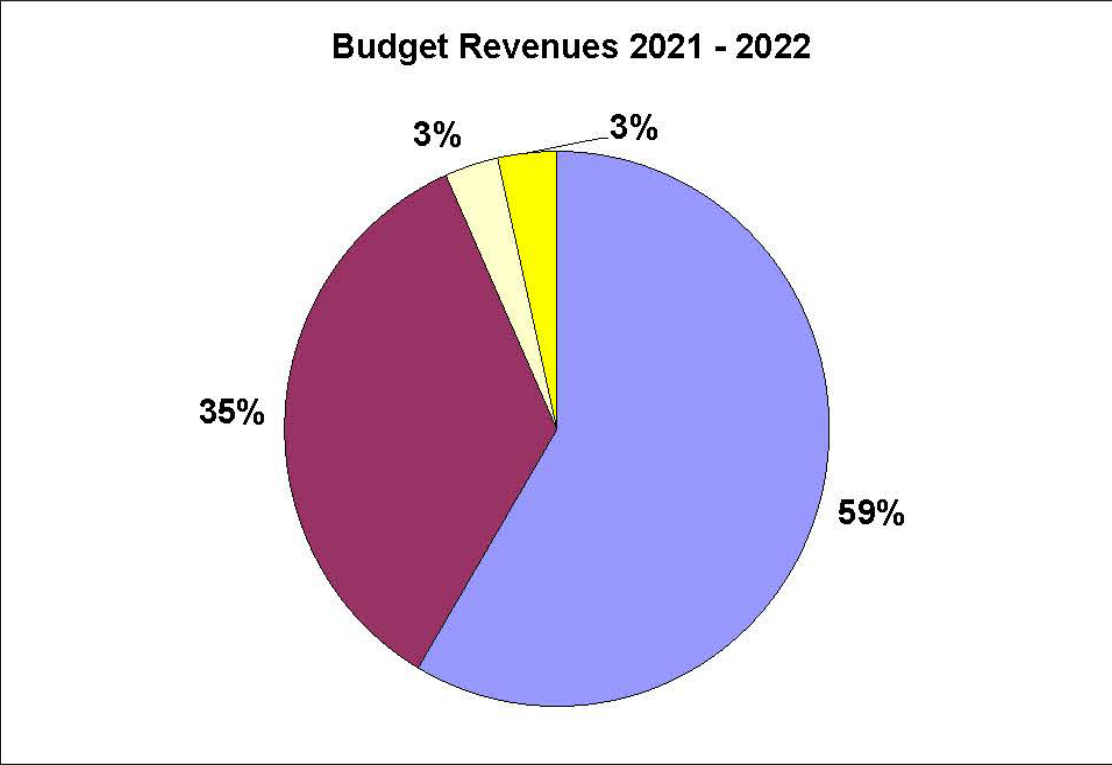
Highlights

- \$ 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

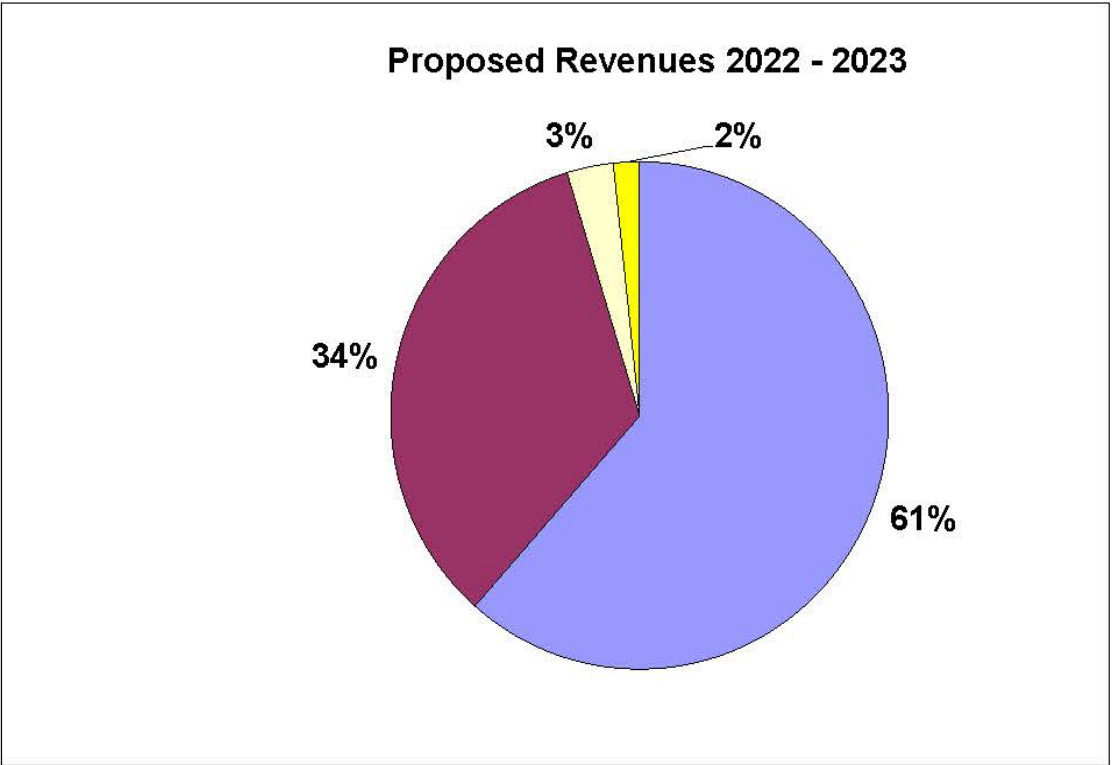
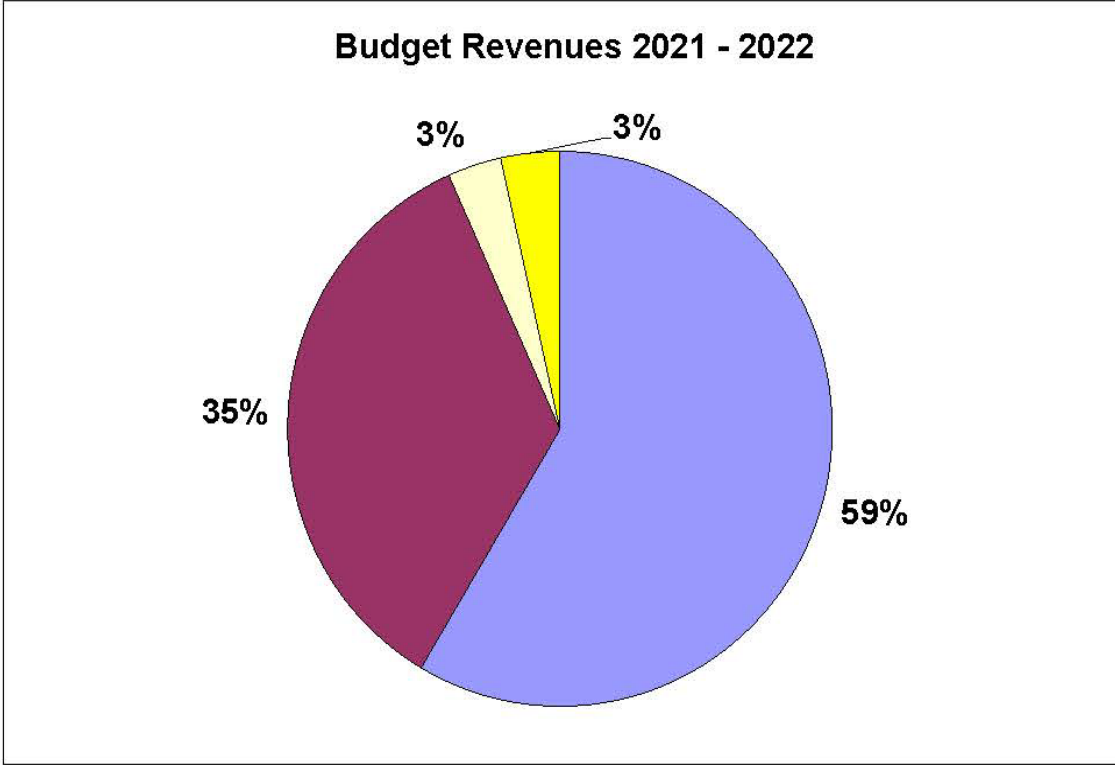
GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ACTUAL	2021-2022 BUDGET	Proposed 2022-2023 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES										
State Aid:										
Foundation Aid	31,882,350	31,677,902	32,556,041	31,712,107	31,189,642	32,295,406	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	5,716,778	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





	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%

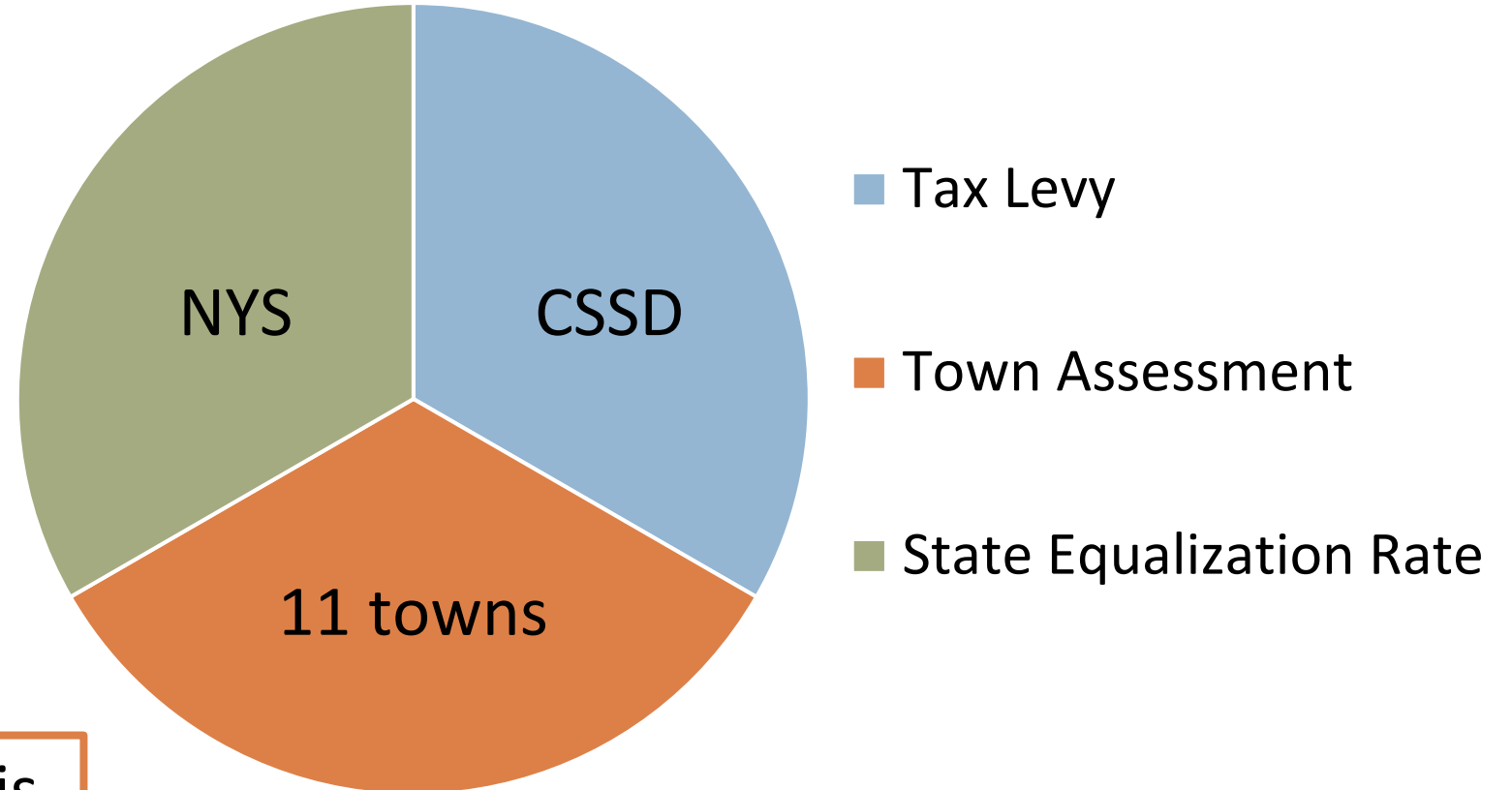
Decrease use of Fund Balance as planned with the Unassigned Fund Balance at Year End 2021 – 22.

How will this proposed budget effect your school taxes?

TAX LEVY INCREASE = 0%



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.



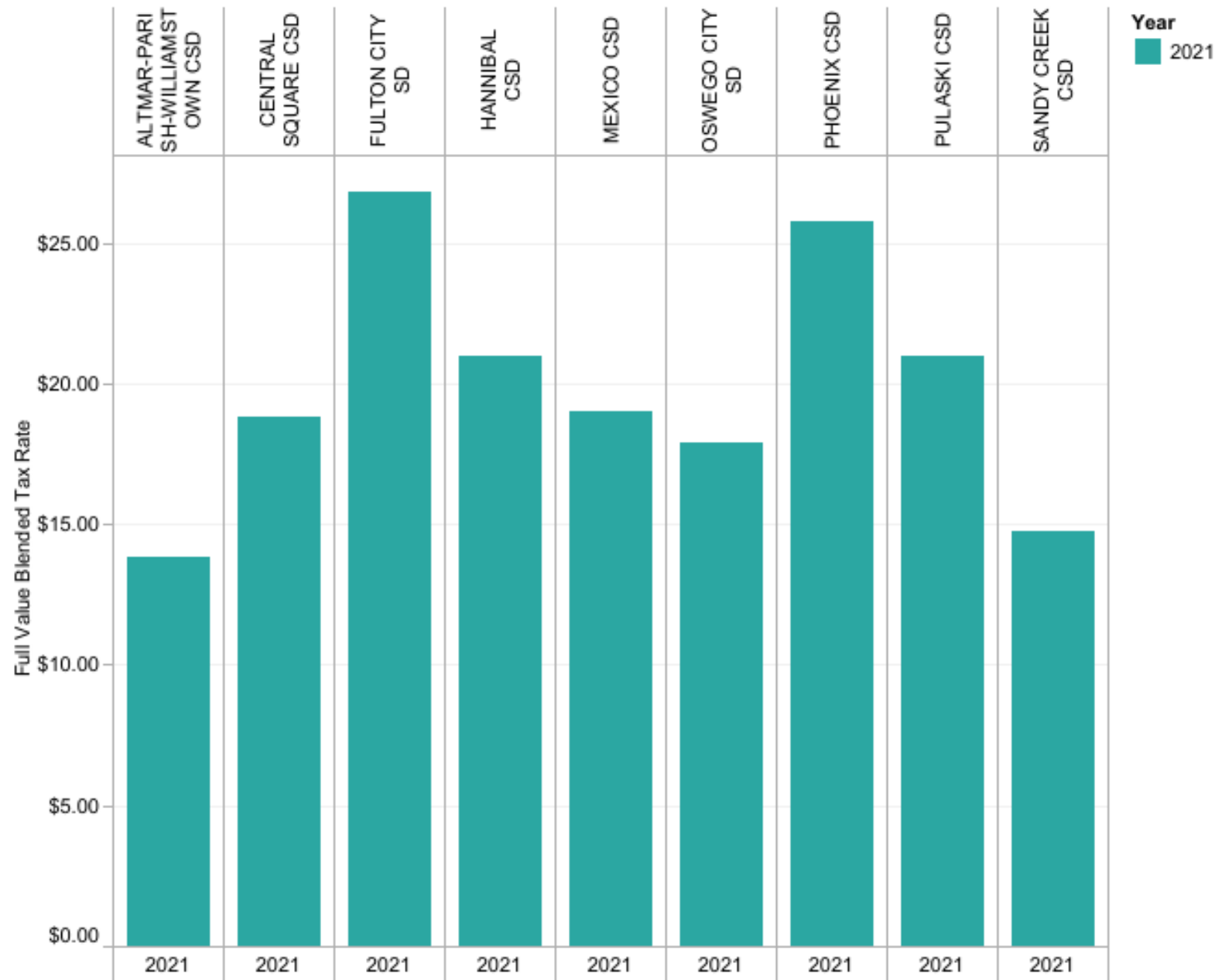
So why did my taxes increase?

- 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



FORECAST⁵
ANALYTICS

PROPOSITIONS



☐ YES ☐ NO

PROPOSITION # 1

2022 – 2023 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 \$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?

☐ 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 ten student transportation vehicles, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$1,164,491, 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 \$1,164,491, shall be issued.

PROPOSITIONS

☐ YES

☐ NO

PROPOSITION # 3

CAPITAL PROJECT

RESOLVED:

Shall the Board of Education of the Central Square Central School District be authorized to undertake a capital improvement project consisting of certain interior and exterior renovations, alterations and improvements to the District's Brewerton Elementary School, Hastings-Mallory Elementary School, AA Cole Elementary School, Millard Hawk Elementary School, Central Square Intermediate, Central Square Middle School, Paul V. Moore High School, Central Square Stadium and Maintenance Center and Bus Garage, all to include site, parking and vehicle circulation improvements, architectural, mechanical, electrical, plumbing, heating and ventilation work, the acquisition of original furnishings, fixtures and equipment and payment of professional fees and all other necessary costs incidental to such work (collectively, the "Project") at a total maximum estimated cost of \$25,000,000 and to pay for the Project by using \$3,200,000 of available District funds, any State building aid, and to the extent necessary, the levy of a tax upon the taxable property of the School District to be collected in annual installments in the years and in the amounts as the Board of Education shall determine and in anticipation of such tax the District is authorized to issue up to \$21,800,000 of obligations of the School District and levy a tax to pay the principal and interest on said obligations when due?



PROPOSITION #3

CENTRAL SQUARE SCHOOL DISTRICT



CAPITAL IMPROVEMENT PROJECT 2022

THE CENTRAL SQUARE SCHOOL DISTRICT IS PROPOSING FACILITY IMPROVEMENTS THAT WILL:



Address critical infrastructure & life safety concerns.



Add value to students' daily learning experience



Address key student centered program/ building needs.



Deliver a project that has no additional tax increase to the community.

DISTRICT HIGHLIGHTS



AA Cole Elementary
Construction Value: \$4,876,002

- Provide Additional Egress Walk Around the Building
- Corridor Wall/Floor Reconstruction
- Site Work Upgrades
- Replace Classroom Casework
- Replace Ceiling Tiles in Entire Building
- Mechanical/Electrical Upgrades
- Replace Lighting Related to Ceiling Replacement



Hastings-Mallory Elementary
Construction Value: \$5,318,745

- Replace Septic System
- Reconstruct Rear Parking Lot Including Access Road and Additional Site Lighting
- Renovate Corridor Toilet Rooms - Student and Staff
- Heating/Ventilation Upgrades
- Abate/Replace Asbestos Tile in Corridors and Classrooms *



Brewerton Elementary
Construction Value: \$968,566

- Replace Loading Dock Stairs and Rolling
- Renovate Cafeteria



Millard Hawk Elementary
Construction Value: \$1,350,248

- Renovate Corridor Toilet Rooms - Student and Staff
- Renovate Nurse's Suite
- Boiler Upgrades

Middle School
Construction Value: \$2,648,840

- Reconstruct Main Road to Campus
- Replace Asphalt at Loading Dock with Concrete and Install New Dumpster Pad
- Replace loading dock stairs
- Replace Corridor Lockers
- Replace Carpet at Media Center
- Address Exterior Wall Moisture Issues
- Replace Lower Level Storefront Systems
- Replace Rubber Stair Treads and Landings
- Renovate Sign at Entrance Road to Electronic Sign
- Address Lead Issues/Replace Distribution Piping Based on Potential New Standards
- Reconstruct/Reconfigure North Parking Lot *
- Renovate Gym *

High School
Construction Value: \$6,449,317

- Reconstruct Student Parking Lot and Improve Drainage
- Reconstruct Bus Loop and Entrance Plaza Wall
- Renovate Tennis Courts including Fencing
- Replace Carpet at Media Center
- Replace Flooring and Reconstruct Slab at Technology Corridor
- Reconstruct Wall at Lower Level and Provide Housekeeping Pad
- Replace Building Control Systems
- Replace Master Clock System
- Replace Generator
- Renovate Large Group Room *
- Replace Freight Elevator *

* Work subject to current bidding climate

Additional Work
Construction Value: \$3,386,282

- Bus Garage
- Replace Underground Tanks including Monitoring System
- Replace High Bay Ventilation and Hoisting
- Renovate Roof Overhang
- Replace Building Control (DDC) System at VAV Units
- Central Square Intermediate School
- Finish Roof Replacement District Wide
- Address Lead Issues/Replace Distribution Piping Based on Potential New Standards
- Maintenance Center
- Replace Electrical Distribution Panel
- Replace Underground Tanks including Monitoring System
- Provide Garage Exhaust
- Install Larger Garage Door to Allow for Access
- Stadium
- Reconstruct Mechanical Systems
- Add Gas to High School to Replace Electrical Heating

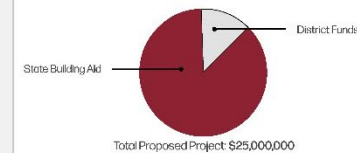
FINANCIAL INFORMATION

Proposed Project Cost
\$25,000,000

State Building Aid
\$2,800,000

District Funds
\$3,200,000

Financed Over
15 Years



NO TAX INCREASE TO THE COMMUNITY

CURRENT CONDITIONS



AA Cole Proposed Floor + Corridor Reconstruction



Brewerton Elementary Cafeteria Renovation



Hastings-Mallory Rear Parking Reconstruction



Middle School Reconstruct Main Road to Campus



High School Bus Loop + Student Parking Reconstruction



Community Forum
Monday, May 2, 2022 | 6:30pm
PVM HS Cafeteria



Voting Information
Tuesday, May 17, 2022 | 6:00 a.m. - 9:00 p.m.
Central Square American Legion + Constantia VFW



Stay Informed
www.cssd.org
Central Square School District
@CentralSquareSD

PROPOSITIONS

☐ YES

☐ NO

PROPOSITION # 4

2022 – 2023 LIBRARY TAX

RESOLVED:

That the Board of Education of the Central Square Central School District, County of Oswego, State of New York, pursuant to Education Law, Section 295, is authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, in the amount of \$5,000 (in addition to the current annual appropriation of \$55,000 for a total of \$60,000 annually), which shall be paid to the Central Square Library for the support and maintenance of the library, with this appropriated amount to be the annual appropriation until thereafter modified by a future vote of the electors of the Central Square Central School District.



4 CANDIDATES SEEK ELECTION TO THE BOE



Randy Hoyt
Candidate
Re-election



Timothy McCarthy
Candidate
Re-election



Kenneth Sherman
Candidate



Millard "Mudd" Murphy
Candidate

BOARD OF EDUCATION CANDIDATES



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

DID YOU KNOW...

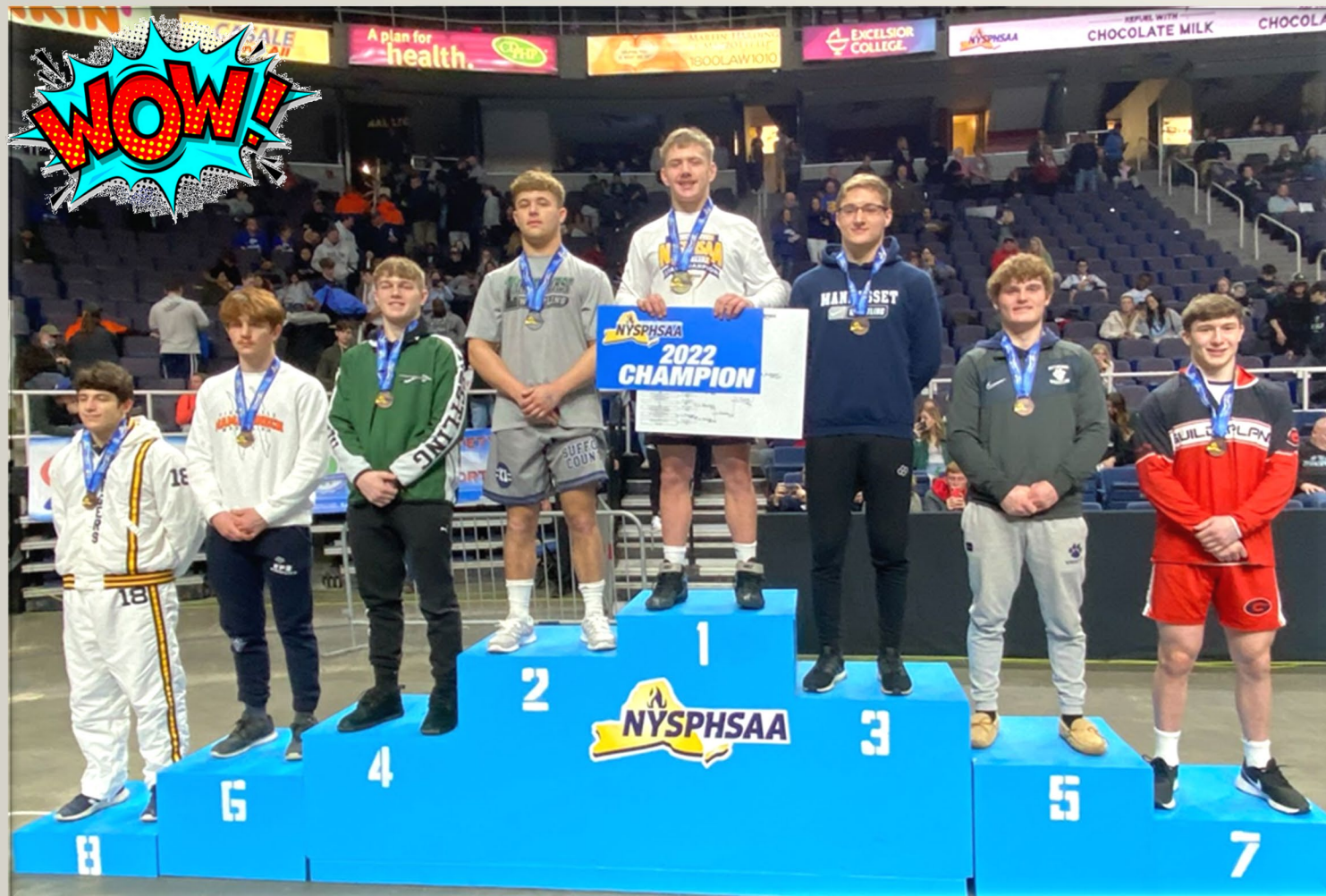
Sharing our “good news” with you!

NOTABLE ACHIEVEMENTS...

Two Paul V. Moore High School instructors and leaders have been selected to join the prestigious ranks of the New York State Master Teacher Program (NYSMTP).

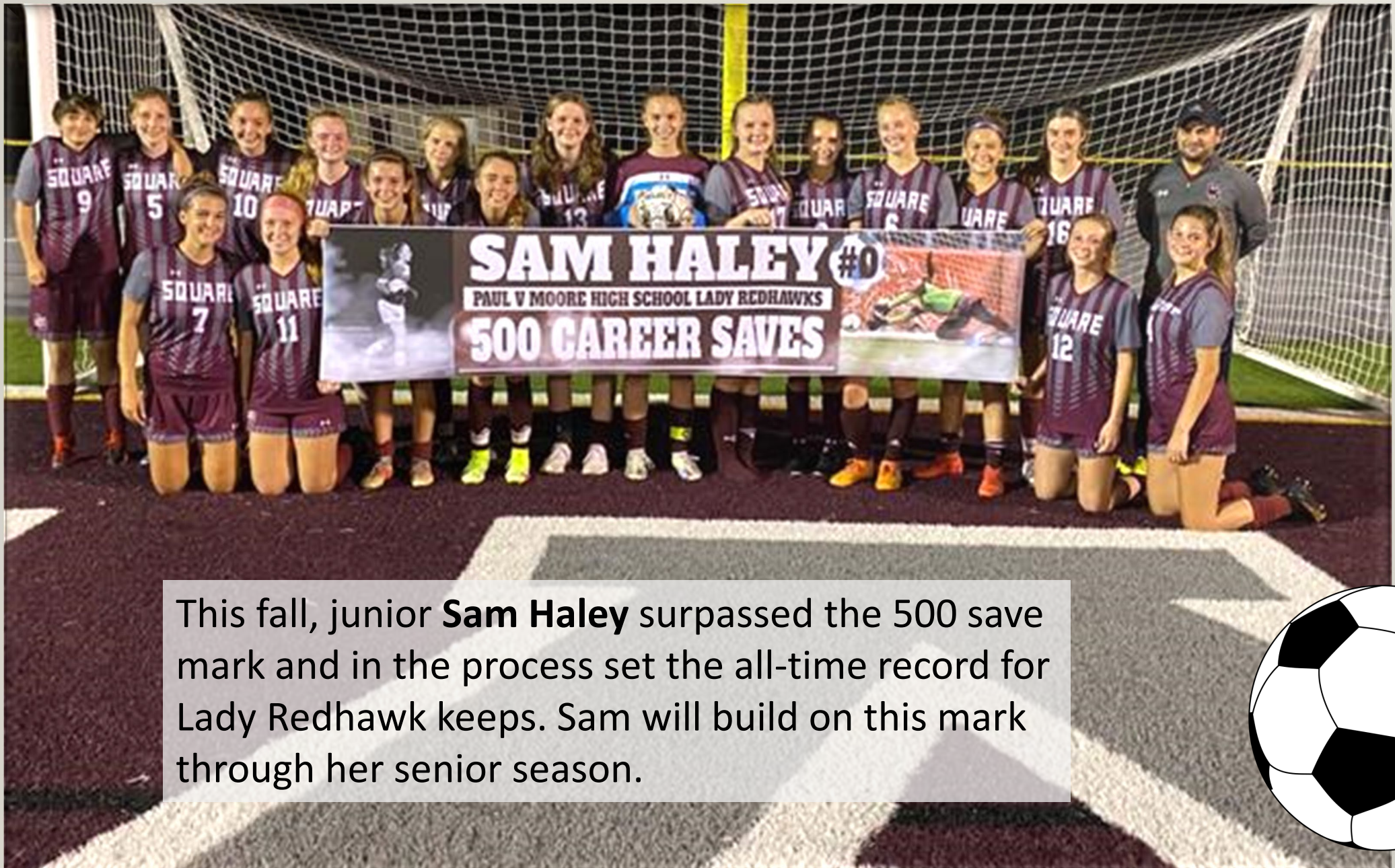


NOTABLE ACHIEVEMENTS FROM OUR ATHLETIC DEPARTMENT



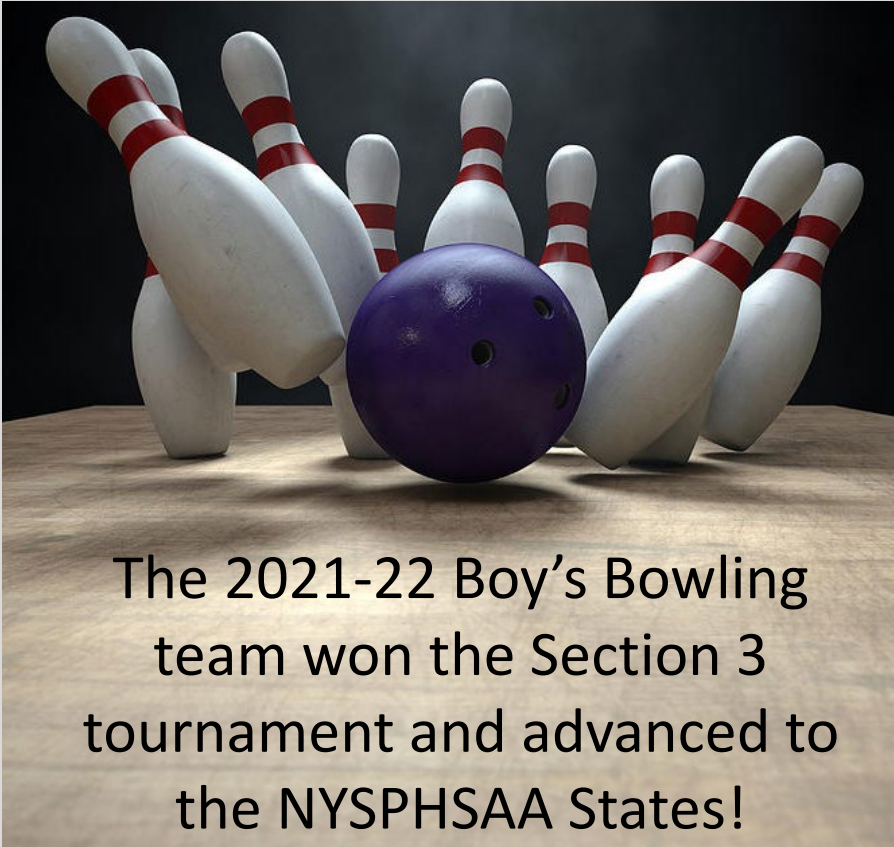
Kole Mulhauser capped off his incredible high school wrestling career by capturing not only the 189 pound **NYSPHSAA title** but also the **NYS Most Outstanding Wrestler** of the tournament.

Kole eclipsed the 200 win mark in his career and will now move on to Princeton University where he will continue his athletic and academic career.



This fall, junior **Sam Haley** surpassed the 500 save mark and in the process set the all-time record for Lady Redhawk keeps. Sam will build on this mark through her senior season.





The 2021-22 Boy's Bowling team won the Section 3 tournament and advanced to the NYSPHSAA States!

Although they didn't win the states, they do return the bulk of their team and will look to continue a strong run in the 2022-23 season.



OUR MUSIC PROGRAM CELEBRATED...



Senior **Serena Heyden** earned a performance seat in the 2021-22 NYSSMA Conference All-State Mixed Chorus.

This is NY State's Highest Musical Honor's Ensemble.

spectacular





Senior **Olivia Asmus** earned the **2022 Mid-York Color Guard Circuit Award** and senior **Kaitlin Farrell** earned the **2022 New York State Percussion Circuit Award**





Senior **Jayden Allen** placed **1st** in the 2022 Oswego County Music Educators Association Senior Scholarship Performance Competition and was awarded a **\$1,000** scholarship.

&

Senior **Serena Heyden** placed **2nd** and was awarded a **\$600** scholarship.





$$8-5+3=$$

$$4 \times 2$$

It's YOUR School

$$e=mc^2$$



YOUR VOTE COUNTS **May 17, 2022**

