



ANNUAL BUDGET PUBLIC HEARING

Central Square Central School District
5.13.24



**SCHO
BUDG
VOTE**

2024 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

April 2 – April 6

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

April 29

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 7 – 14

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

May 15

Deadline for mailing budget notice.

April 22

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

April 30 – May 7

Districts must complete budget seven days before public hearing.

May 7 – 16

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

May 21

Annual Budget Vote & School Board Election

May 7 – 21

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 21, 2024.
- ✧ 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 15, 2024
- ✧ Property Tax Report Card
- ✧ Administrative Salaries
- ✧ District Report Card





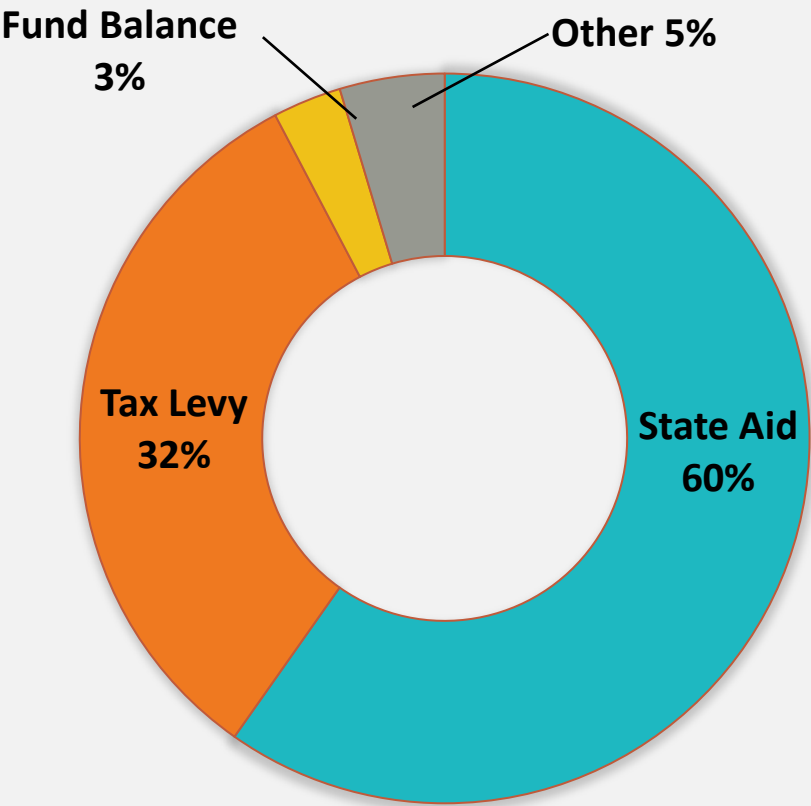
District Budget Notice

	Under the Budget Proposed for the 2024-25 School Year
Estimated Basic STAR* Tax Exemption Savings	\$ 475
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 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 93,045,211	\$ 98,563,083	\$ 97,262,098
Increase/Decrease for the 2024-25 School Year		\$ 5,517,872	\$ 4,216,887
Percentage Increase/Decrease in Proposed Budget		5.93%	4.53%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 30,773,842	\$ 32,074,827	
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)	\$ 30,773,842	\$ 32,074,827	\$ 30,773,842
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 30,773,842	\$ 32,074,827	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 30,773,842	\$ 32,074,827	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 9,227,721	\$ 9,342,959	\$ 9,342,959
Program Component	\$ 68,945,523	\$ 73,893,189	\$ 72,692,204
Capital Component	\$ 14,871,967	\$ 15,326,935	\$ 15,226,935
* 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.			

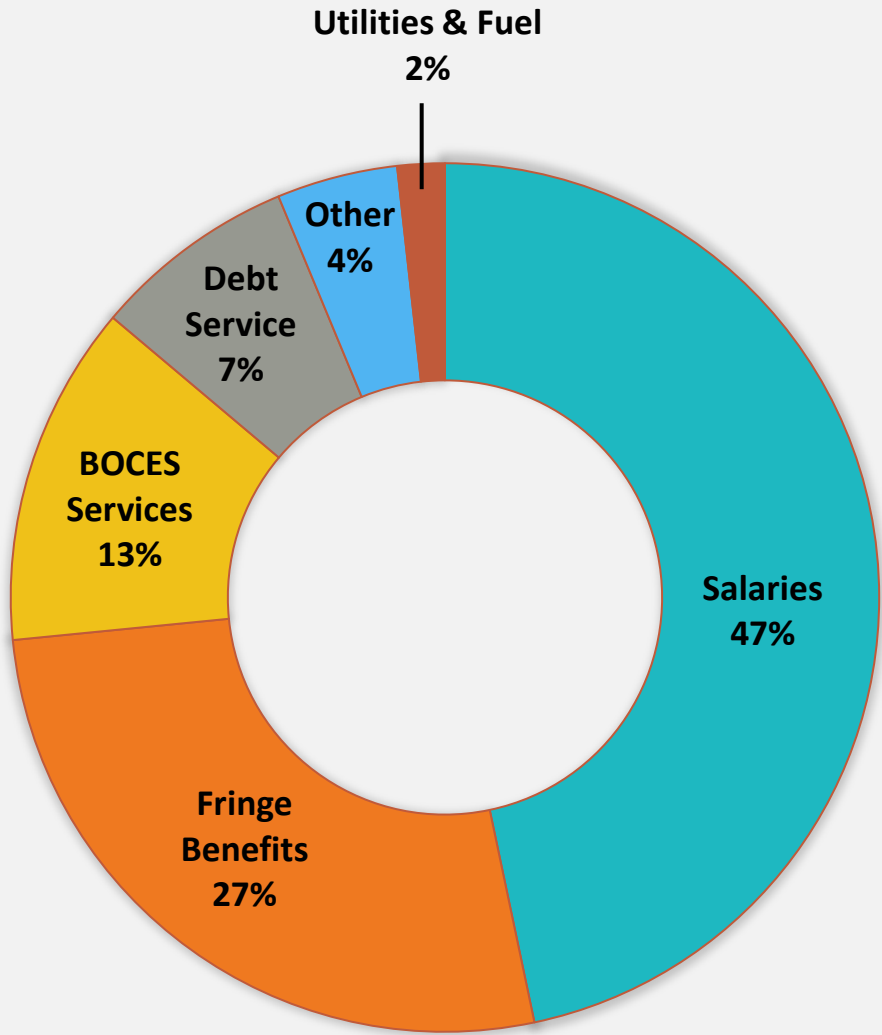
BUDGET REVENUES

Revenue Category	2023 – 24 Budget	2024 – 25 Proposed	Dollar Change
State Aid	\$ 56,611,369	\$ 58,913,256	\$ 2,301,887
Tax Levy	30,773,842	32,074,827	1,300,985
Fund Balance	3,000,000	3,000,000	0
Other	2,660,000	4,575,000	1,915,000
TOTAL REVENUES	\$ 93,045,211	\$ 98,563,083	\$ 5,517,872



BUDGET EXPENDITURES

Expense Category	2023-24 Budget	2024-25 Proposed	Dollar Change
Salaries	\$ 43,079,389	\$ 46,025,067	\$ 2,945,678
Fringe Benefits	25,233,300	26,355,520	1,122,220
CiTi (BOCES) Services	11,600,326	12,525,986	925,660
Debt Services	7,250,000	7,485,000	235,000
Other	4,147,196	4,436,510	289,314
Utilities & Fuel	1,735,000	1,735,000	0
TOTAL EXPENDITURES	\$ 93,045,211	\$ 98,563,083	\$ 5,517,872



BUDGET EXPENDITURES IN REQUIRED THREE CATEGORIES

Expense Category	2023 – 24 Budget	2024 – 25 Proposed	Dollar Change
PROGRAM EXPENDITURES	\$ 68,945,523	\$ 73,893,189	\$ 4,947,666
K-12 Instructional	60,326,191	64,251,097	3,924,906
Pupil Transportation	8,619,332	9,642,092	1,022,760
ADMINISTRATIVE EXPENDITURES	\$ 9,227,721	\$ 9,342,959	\$ 115,238
School Supervision/Curriculum	3,340,048	3,415,739	75,691
Business & Finance	2,910,925	2,941,014	30,089
CiTi (BOCES) Services	2,433,950	2,409,500	(24,450)
Central Administration	475,156	495,629	20,473
Board of Education	67,642	81,077	13,435
CAPITAL EXPENDITURES	\$ 14,871,967	\$ 15,326,935	\$ 454,968
Operations & Maintenance	7,621,967	7,841,935	219,968
Transfers - Debt Service/Other Funds	7,250,000	7,485,000	235,000
TOTAL EXPENDITURES	\$ 93,045,211	\$ 98,563,083	\$ 5,517,872



Program
75%

Capital
16%

Admin.
9%



Proposed Budget: \$ 98,563,083

PROGRAM

- Salary & Benefits of all Teachers and Staff (both Regular and Special ED)
- Sports & Co-curricular activities
- Music, Art & Technology Programs
- Library Services
- Transportation

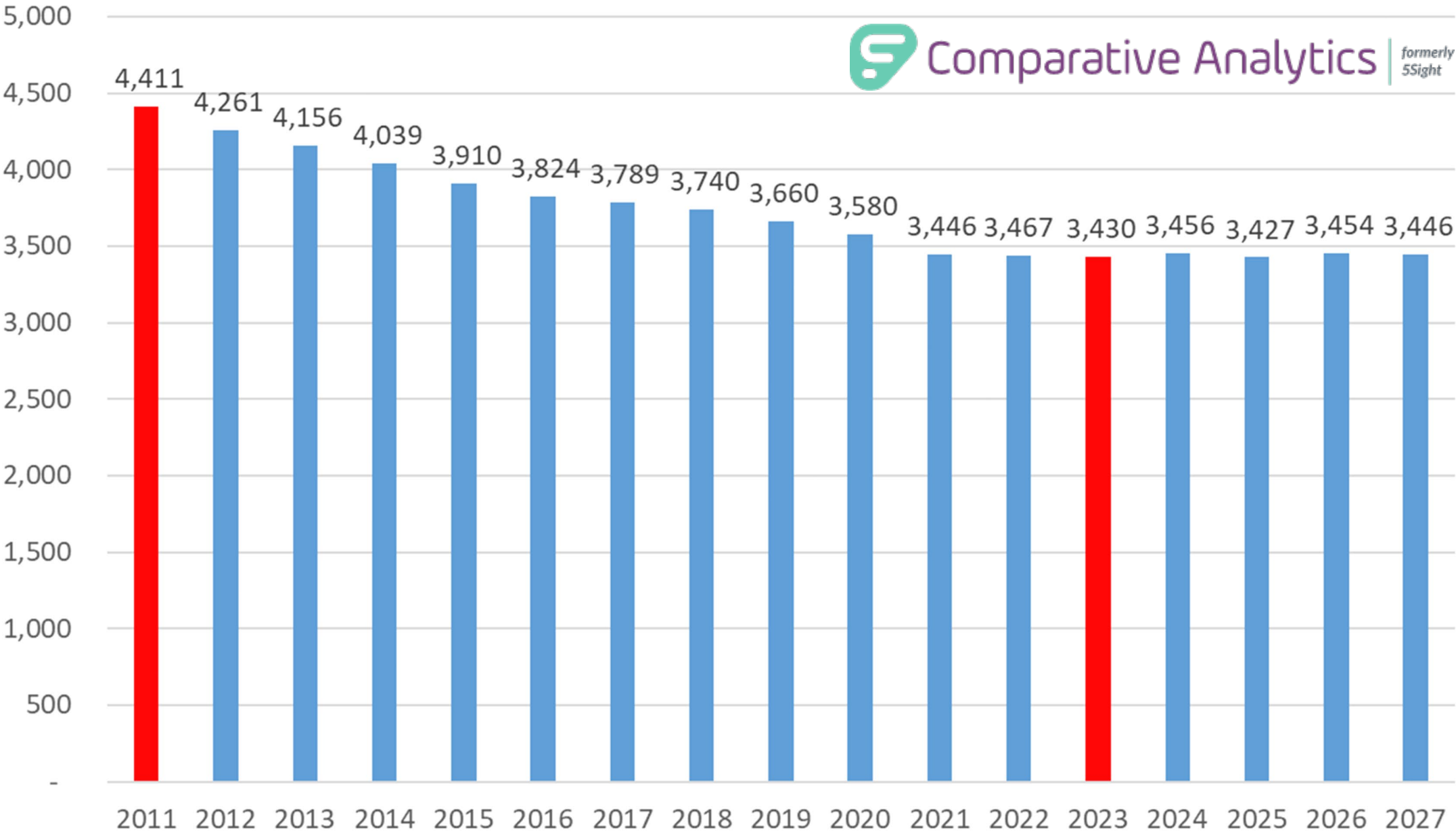
CAPITAL

- 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 = 5.93%

\$ Tax Levy Increase = 4.23%

\$ Interfund Transfer from Debt Service = \$1,065,000*

\$ Health Insurance \$625,000*

*One shot revenues



Remember this is only 1 of 3 parts



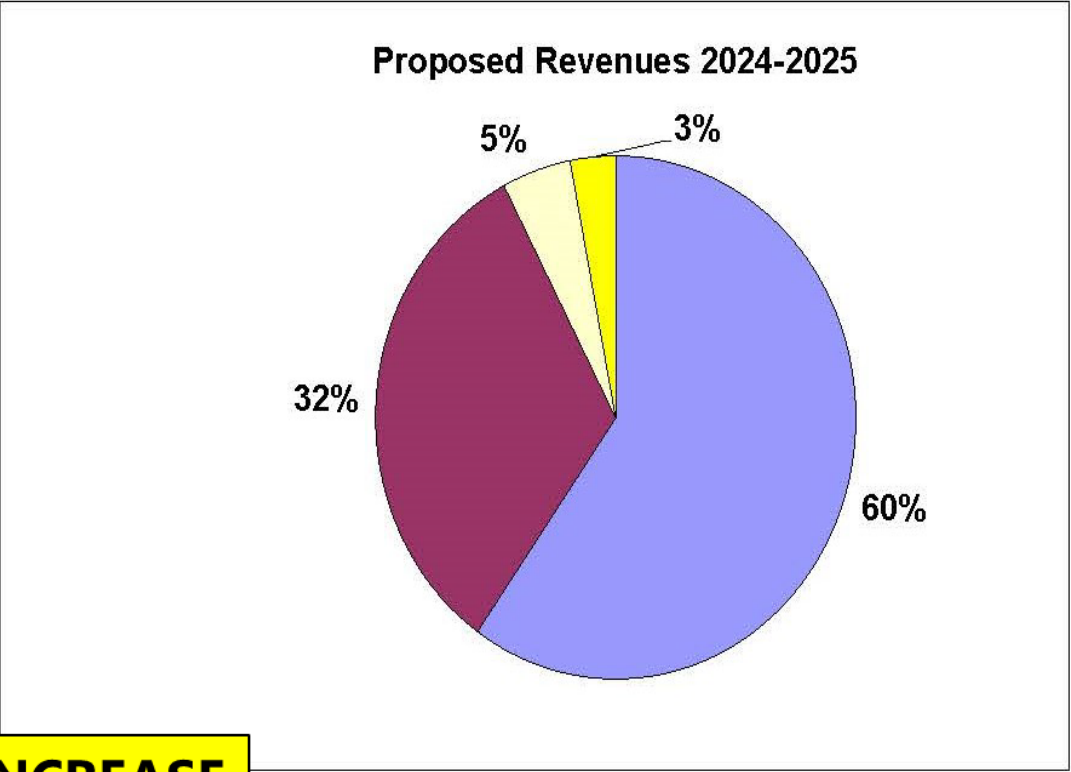
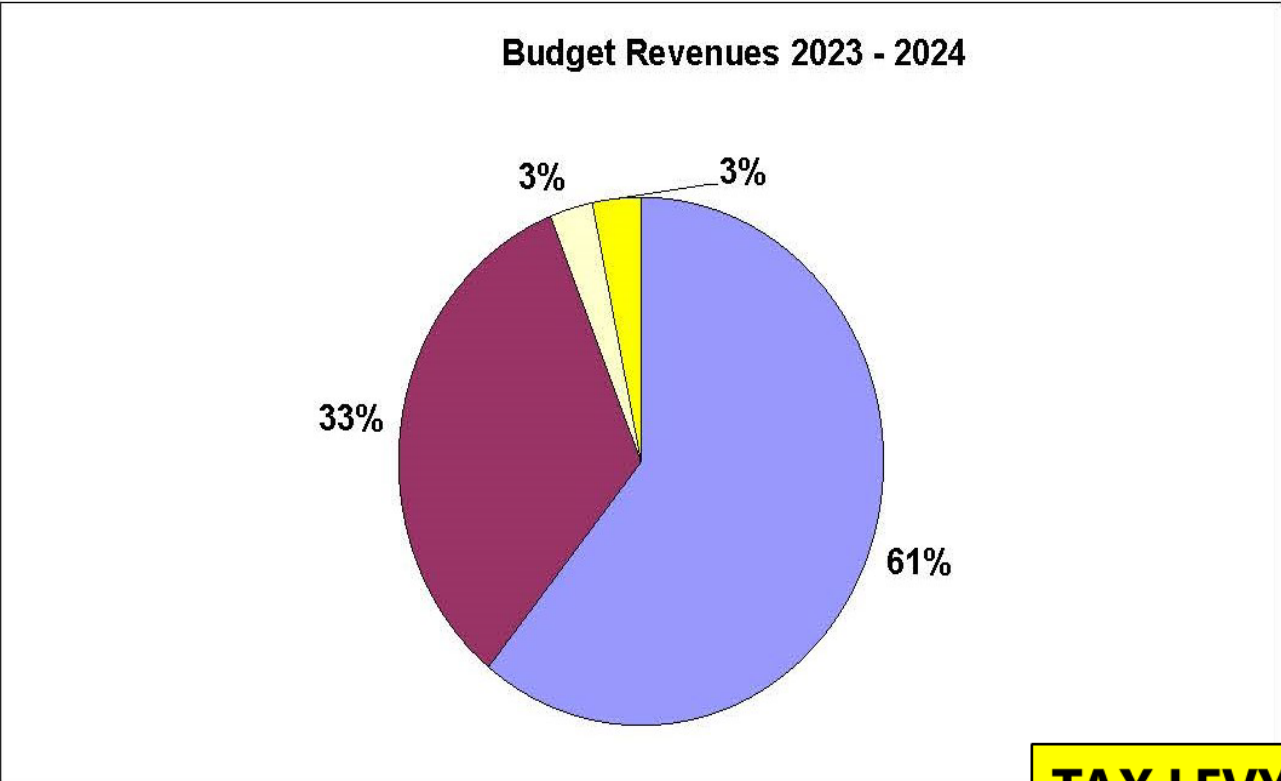
5.93% BUDGET

GENERAL FUND	2021-2022 BUDGET	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 ACTUAL	2023-2024 BUDGET	Proposed 2024-2025 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	32,556,041	34,060,362	34,538,703	34,452,813	37,788,280	39,201,447	1,413,167	3.74%
Excess Cost	2,243,842	1,894,105	1,875,560	2,472,860	2,279,740	2,624,650	344,910	15.13%
Transportation	5,963,751	5,534,266	6,756,416	7,135,604	7,045,919	7,472,431	426,512	6.05%
Textbook/Library/Software	287,524	195,912	285,828	282,983	284,971	281,716	(3,255)	-1.14%
Computer Hardware	66,229	51,383	66,614	65,811	66,576	64,053	(2,523)	-3.79%
BOCES Aid	4,588,628	4,440,460	4,940,008	4,314,122	4,362,070	4,830,343	468,273	10.74%
Building Aid	4,600,000	2,936,081	6,000,000	6,376,472	4,783,813	4,438,616	(345,197)	-7.22%
TOTAL STATE AID	50,306,015	49,112,569	54,463,129	55,100,665	56,611,369	58,913,256	2,301,887	4.07%
Interest Earnings	150,000	23,989	75,000	314,683	75,000	300,000	225,000	300.00%
Donations, Refunds, Charges, Misc.	2,500,000	1,832,976	2,500,000	1,864,675	2,500,000	2,500,000	0	0.00%
Rental Income	85,000	88,256	85,000	87,813	85,000	85,000	0	0.00%
Interfund Transfer - Debt Service						1,065,000	1,065,000	100.00%
Health Insurance						625,000	625,000	100.00%
TOTAL OTHER REVENUE	2,735,000	1,945,221	2,660,000	2,267,171	2,660,000	4,575,000	1,915,000	71.99%
DESIGNATED FUND BALANCE	3,000,000	0	1,500,000	0	3,000,000	3,000,000	0	0.00%
PROPERTY TAX LEVY	29,922,927	30,038,691	29,922,927	30,050,564	30,773,842	32,074,827	1,300,985	4.23%
TOTAL REVENUES	85,963,942	81,096,481	88,546,056	87,418,400	93,045,211	98,563,083	5,517,872	5.93%
TOTAL EXPENDITURES	85,963,942	85,618,996	88,546,056	84,922,534	93,045,211	98,563,083	5,517,872	5.93%

one time

5.93%

5.93%



TAX LEVY INCREASE

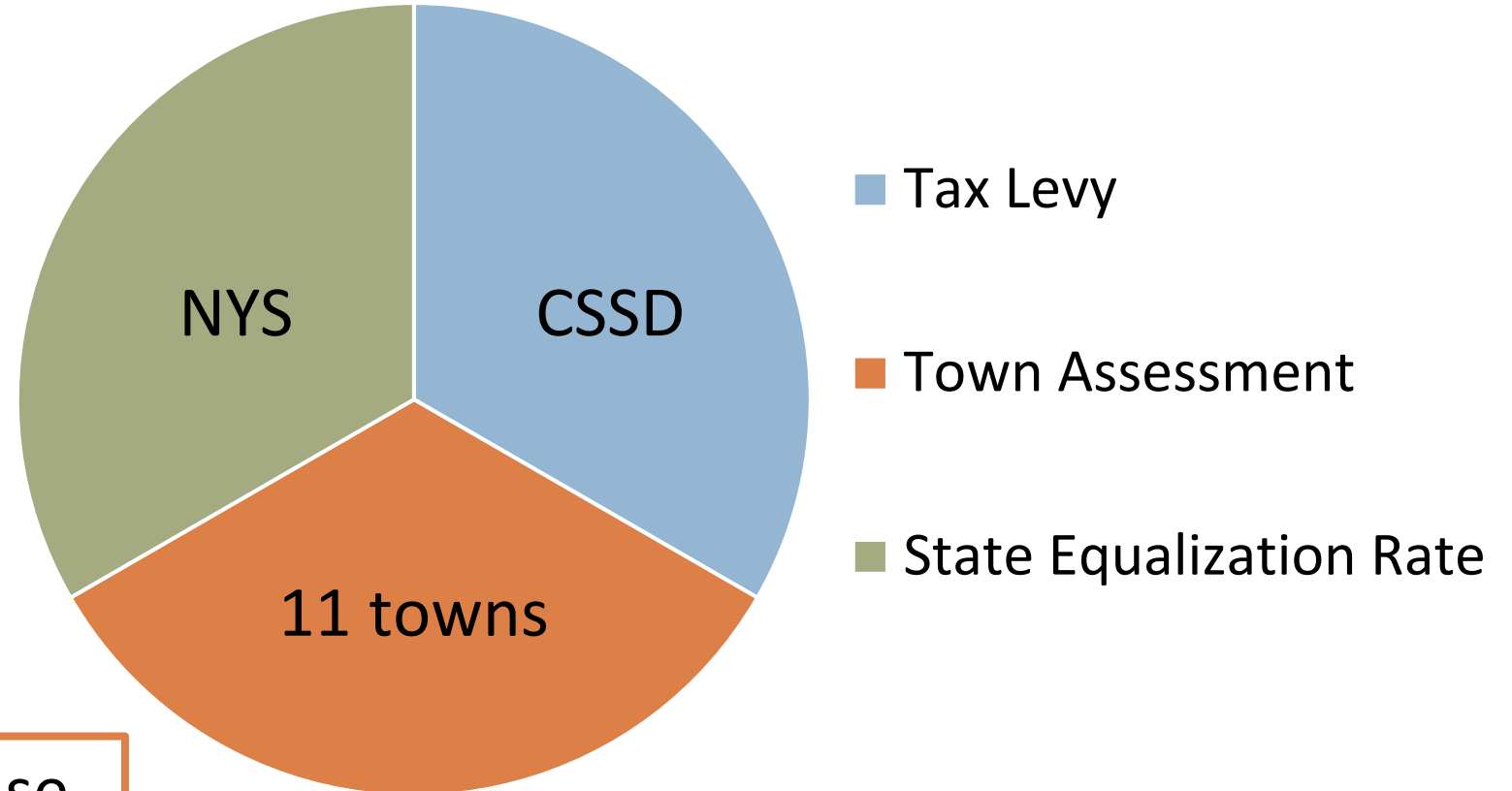
	2023-24 Revenues	2024-25 Proposed Revenues	% CHANGE
Total State Aid	\$56,611,369	\$58,913,256	4.07%
Total Tax Levy	\$30,773,842	\$32,074,827	4.23%
Other Revenue	\$2,660,000	\$4,575,000	71.99%
Designated Fund Balance	\$3,000,000	\$3,000,000	0.00%
TOTAL REVENUES	\$93,045,211	\$98,563,083	5.93%

How will this proposed budget effect your school taxes?

TAX LEVY INCREASE = 4.23%



TAX RATE → 3 Parts



A 4.23% 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 **TRUE** TAX RATE IS DECREASING

APRIL BUDGET		AUGUST ACTUAL	
* Estimated tax rate per thousand		** Actual tax rate per thousand	
\$14.68	2024-25	??	
\$16.40	2023-24	\$14.08	
\$18.84	2022-23	\$15.95	
\$18.84	2021-22	\$17.53	
\$19.67	2020-21	\$18.84	
\$19.32	2019-20	\$18.95	
\$19.28	2018-19	\$18.91	
\$19.14	2017-18	\$18.90	

*Assuming the Town Assessment and Equalization Rate are unchanged



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

SO ON A \$100,000 HOME...

4.23%

\$14.08	2023-24	Current tax rate per thousand
\$14.68	2024-25	*Estimated tax rate per thousand
.60	Increase per thousand	

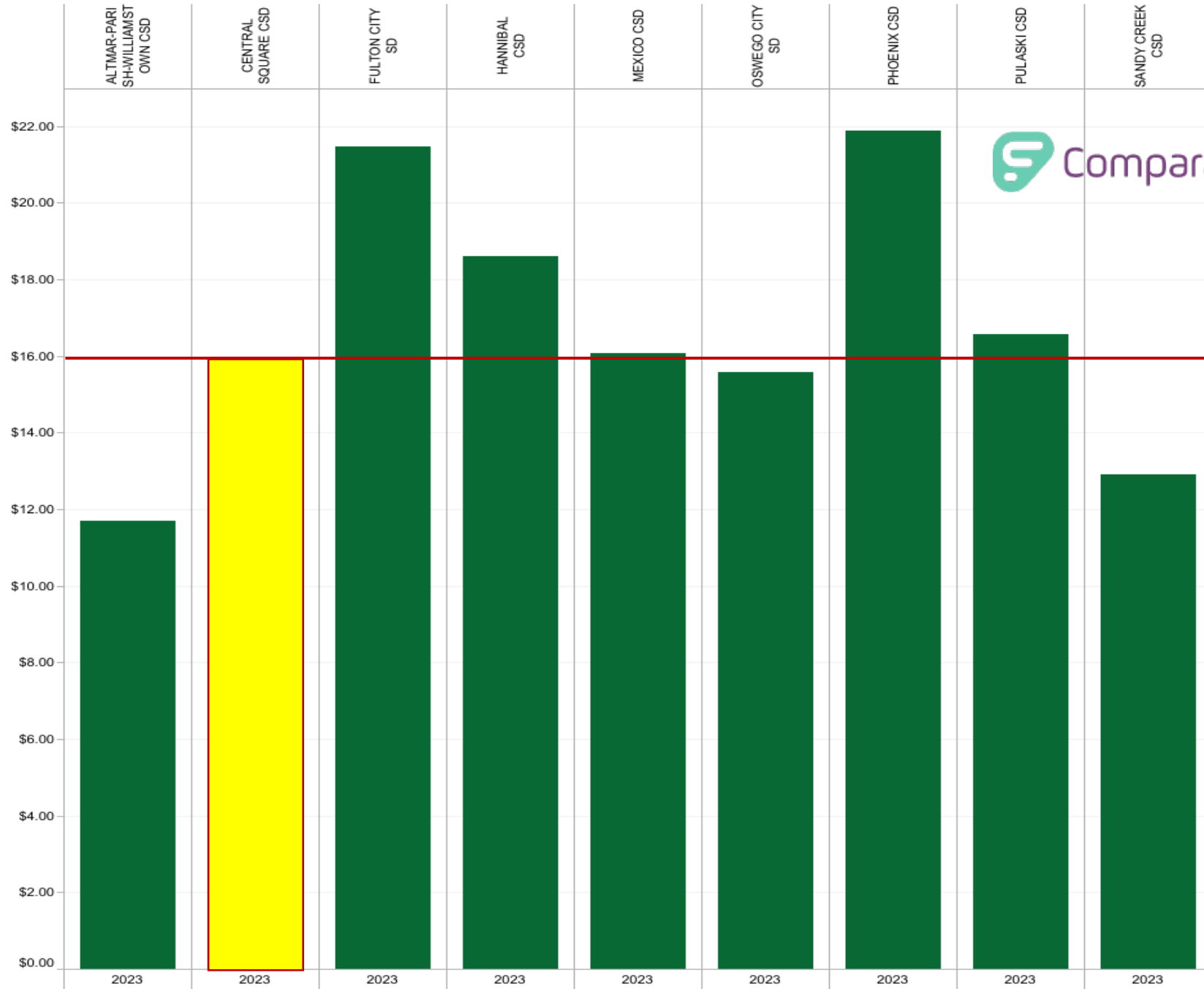


or \$60.00* (assuming the Town Assessment and Equalization Rate are unchanged)

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

Full Value Blended Tax Rate



 Comparative Analytics | formerly 5Sight

2023 Full Value Tax Rates



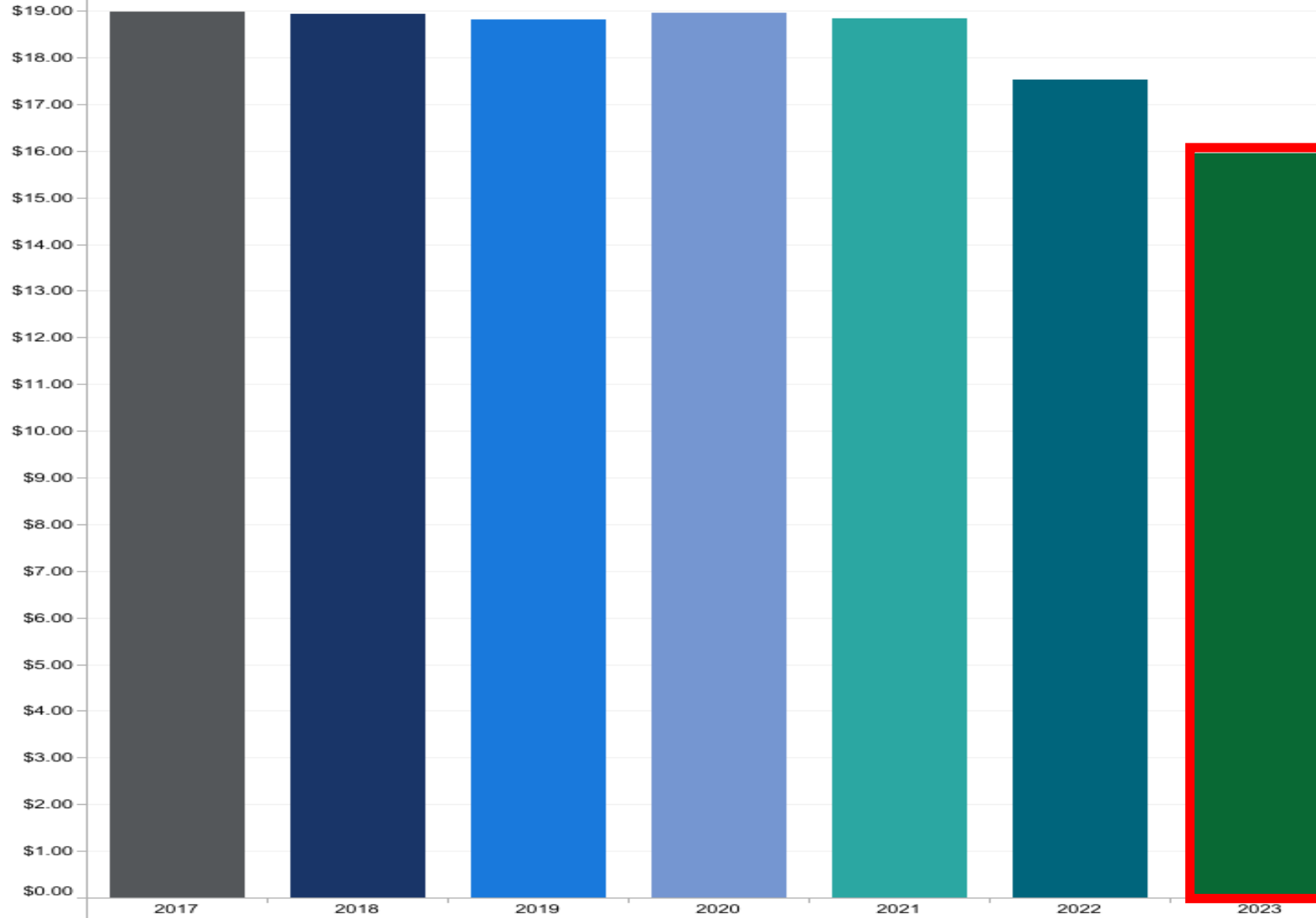
Full Value Tax Rates

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

CENTRAL
SQUARE CSD

 Comparative Analytics formerly
5Sight

Full Value Blended Tax Rate



PROPOSITIONS



☐ YES

☐ NO

PROPOSITION # 1

2024 – 2025 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 \$98,563,083 (U.S. Dollars: Ninety-Eight Million, Five Hundred and Sixty-Three Thousand, and Eighty-Three) or so much as necessary for its General Fund operating expenses during the school fiscal year beginning July 1, 2024 and ending June 30, 2025, 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 six (6) 65-passenger school buses, one (1) full size wheelchair school bus, one (1) 30-passenger school bus and one (1) 24-passenger wheelchair school bus, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$1,505,317, 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 \$1,505,317, shall be issued.

PROPOSITIONS

☐ YES

☐ NO

PROPOSITION # 3

LIBRARY TAX

RESOLVED:

Shall the Board of Education of the Central Square Central School District, County of Oswego, State of New York, pursuant to Education Law, Section 295, be authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, in the amount of \$10,000 (in addition to the current annual appropriation of \$60,000 for a total of \$70,000 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



Lorraine Wood
Candidate
Re-election



Allison Douglas
Candidate
Re-election



David Tackman
Candidate
Re-election



Bryan Maether
Candidate
Election

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!

BREWERTON ELEMENTARY'S MONITORS SPRING TO ACTION



Brewerton Elementary's principal along with the District acknowledged the student, and the two lunch monitors for their heroic efforts, which ultimately saved the life of one of our elementary students.

While at lunch in the cafeteria, the Brewerton Elementary student recognized his fellow classmate was choking on food. He quickly alerted the two closest lunch monitors who then quickly performed the Heimlich maneuver and were able to extract the piece of food that the boy was choking on.

NOTABLE ACHIEVEMENTS...



Two Paul V. Moore High School students Arieana Fenton and Aaron Retajczyk earned recognition from CollegeBoard and received awards from the national organization. Fenton received the National African American Recognition Award and the National Hispanic Recognition Award, while Retajczyk was named a recipient of the National Rural and Small Town Award.



NATIONAL HONOR SOCIETY INDUCTS 50 MEMBERS



PVM's National Honor Society inducted 50 members this year at its fall induction ceremony.

NHS Advisor Melissa Staats said, "the induction ceremony of new members is a special celebration of students who continually strive to be their best."

3D ART COMES TO “LIFE”



PVM's 3D Art students delivered the creatures imagined by Millard Hawk's first-graders. The first-graders imagined the creature, and the 3D Art students worked for weeks to plan, hand-sew and complete stuffed animals which were presented to the students at a surprise ceremony.



NEWS FROM THE DRAMA CLUB...

Two student-directed one act plays, Peter Pan & Happy Birthday, Dear Grandpa were performed!



The annual musical performed a showstopping performance of “Beauty and the Beast”

Our students participated in two great productions this year offering our community magnificent entertainment!

NOTABLE ACHIEVEMENTS FROM OUR ATHLETIC DEPARTMENT



The basketball team won the sectional title this year.



PVM senior Natalie Bush became the sixth CS school district girls basketball player to pass 1,000 points during her senior season with the program. Bush plans to play at the NCAA level next season for SUNY Canton.



Senior Austin Melvin takes 8th place at States!



Junior Jaxon Perkins heads to States!



Truman Remenicky captures his second straight Class A diving title!

OUR MUSIC PROGRAM CELEBRATED...

The Winter Guard performs at Phoenix's show.



spectacular

wgi
SPORT OF THE ARTS®

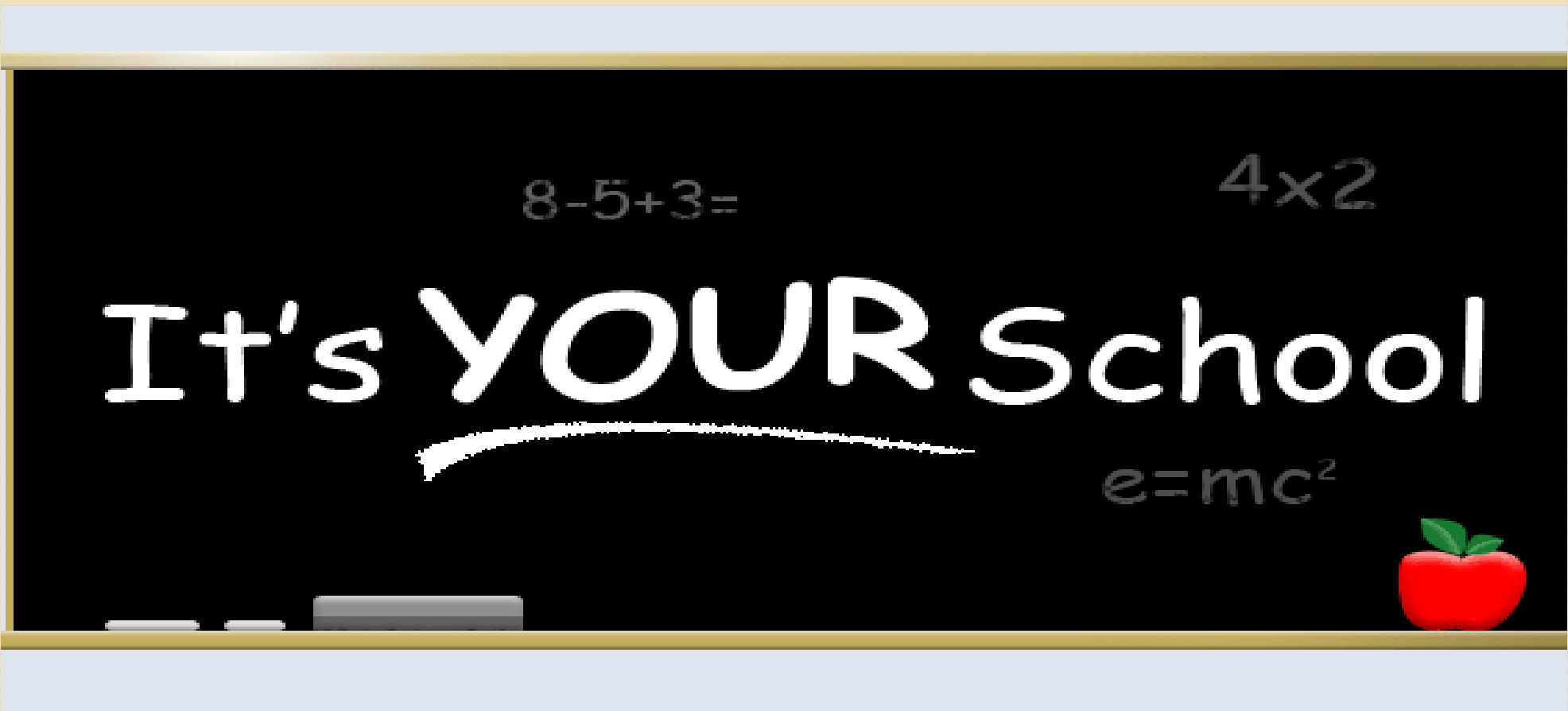
They also competed in Mid-March at the WGI East Color Guard Power Regional in Bethlehem, PA, among dozens of other teams from other states and Canada.



Central Square hosted its Home Field Band Show on Oct. 21 and competed a week later at the JMA Wireless Dome in Syracuse for the State Field Band Championships.

HIGH SCHOOL REDHAWK JV WINTER DRUMLINE PERFORMS





YOUR VOTE COUNTS **May 21, 2024**



