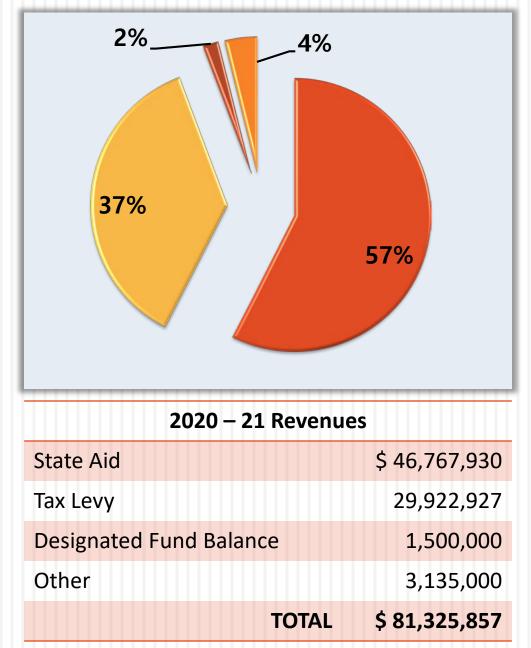
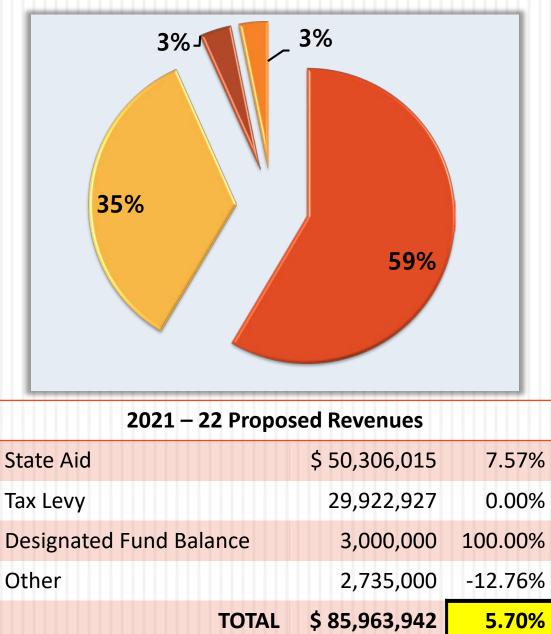


BUDGET WORKSHOP February 22, 2021

Central Square Central School District

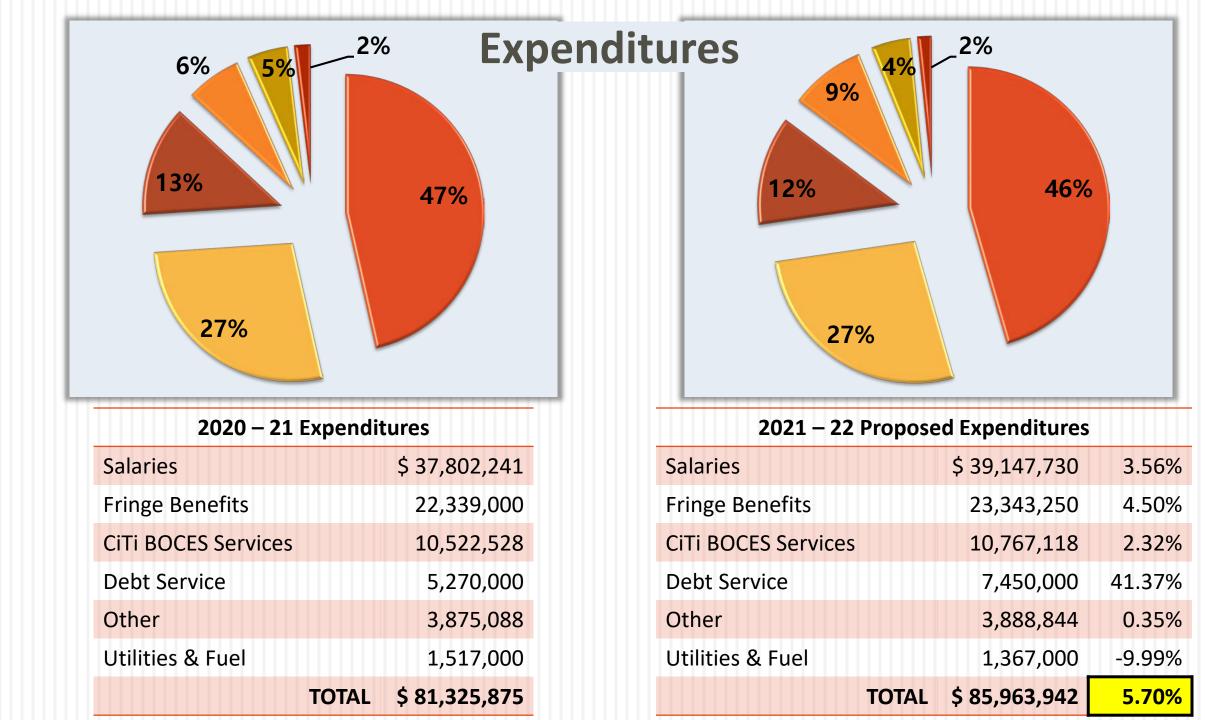
Revenues





Revenue Detail

GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE	
State Aid: Foundation Aid Excess Cost Transportation Textbook/Library/Software Computer Hardware BOCES Aid Building Aid	31,882,350 1,715,108 5,748,105 308,788 69,777 3,940,499 1,303,096	31,677,902 1,683,641 5,271,587 377,231 69,376 3,967,065 1,330,286	32,556,041 2,265,724 5,630,245 300,272 68,069 4,693,045 2,195,871	31,712,107 1,812,048 5,716,776 300,648 68,143 4,359,425 2,558,227	31,189,642 1,717,173 6,314,017 295,742 68,107 4,588,628 2,594,621	32,556,041 2,243,842 5,963,751 287,524 66,229 4,588,628 4,600,000	1,366,399 526,669 (350,266) (8,218) (1,878) 0 2,005,379	4.38% 30.67% -5.55% -2.78% -2.76% 0.00% 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 Fed \$ - CARES Act					(958,762) 958,762		958,762 (958,762)	-100.00% -100.00%	
Local District Adjustment Fed \$ - CRRSA						(3,370,609) 3,370,609	(3,370,609) 3,370,609	100.00% 100.00%	
TOTAL STATE AID					46,767,930	50,306,015	3,538,085	7.57%	
Interest Earnings Donations, Refunds, Charges, Misc. Rental Income Interfund Transfer Debt Service Pouring Rights Income TOTAL OTHER REVENUE	0 900,000 115,000 0 1,015,000	149,161 2,686,348 85,400 0 2,920,909	90,000 1,400,000 85,000 500,000 0 2,075,000	72,952 5,029,162 119,400 0 5 ,221,514	150,000 2,900,000 85,000 0 0 3,135,000	150,000 2,500,000 85,000 0 0 2,735,000	0 (400,000) 0 0 (400,000)	0.00% -13.79% 0.00% 0.00% 0.00% -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%	



Expenditure Detail

GENERAL FUND		2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE
1010	BOARD OF EDUCATION	41,827	39,899	42,602	30,362	43,397	39,077	(4,320)	-9.95%
1060	DISTRICT MEETING	37,500	32,749	37,500	31,547	38,025	38,565	540	1.42%
1240	CENTRAL ADMINISTRATION	244,804	244,485	269,863	267,460	265,543	275,246	9,703	3.65%
1310	BUSINESS SERVICES	522,755	471,817	543,378	473,372	557,617	562,686	5,069	0.91%
1330	TAX COLLECTION	34,011	25,074	34,325	21,774	34,715	35,118	403	1.16%
1420	LEGAL SERVICES	75,000	89,771	100,000	40,959	100,000	80,000	(20,000)	-20.00%
1430	PERSONNEL SERVICES	146,074	133,066	157,716	133,606	164,207	165,316	1,109	0.68%
1480	PUBLIC INFORMATION	98,005	113,865	100,725	95,170	100,725	100,725	0	0.00%
1620	BUILDING OPERATIONS	4,211,564	3,921,346	4,307,429	3,863,610	4,210,839	4,212,828	1,989	0.05%
1621	BUILDING MAINTENANCE	873,325	1,189,664	933,750	981,907	957,510	979,431	21,921	2.29%
1670	PRINTING	363,050	344,123	374,253	270,323	380,731	382,100	1,369	0.36%
1680	DATA PROCESSING	489,250	702,819	525,000	662,747	600,000	620,000	20,000	3.33%
1910	INSURANCE	240,500	223,681	247,715	236,984	255,150	262,800	7,650	3.00%
1981	CITI (BOCES) CENTRAL SERVICES	1,831,100	1,808,472	1,942,430	1,924,585	1,962,680	1,982,430	19,750	1.01%
2010	CURRICULUM SUPPORT	914,335	734,827	922,951	876,601	862,325	826,494	(35,831)	-4.16%
2070	STAFF DEVELOPMENT	147,450	198,500	224,850	286, 144	324,850	334,150	9,300	2.86%
2110	INSTRUCTION - DISTRICT WIDE	855,000	1,173,118	915,000	968,203	1,055,000	1,055,000	0	0.00%
2110	INSTRUCTION - ELEMENTARY	8,211,376	7,878,820	8,599,213	8,298,397	8,322,531	8,689,446	366,915	4.41%
2110	INSTRUCTION - MIDDLE SCHOOL	4,888,636	4,704,637	5,057,927	4,712,625	5,140,466	5,288,044	147,578	2.87%
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%









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 Textbook/Library/Software	5,748,105 308,788	5,271,587 377,231	5,630,245 300,272	5,716,776 300,648	6,314,017 295,742	5,963,751 287,524	(350,266) (8,218)	-5.55% -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	"I think we will be getting	more h	-In		(958,762)		958,762	-100.00%
Fed \$ - CARES Act			-		958,762		(958,762)	-100.00%
Local District Adjustment	from Washington," NYS C	omptroi	ier			(3,370,609)	(3,370,609)	100.00%
Fed \$ - CRRSA	Thomas DiNapoli said.					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. Rental Income	900,000 115.000	2,686,348 85,400	1,400,000 85,000	5,029,162	2,900,000 85,000	2,500,000 85,000	(400,000) 0	-13.79% 0.00%
Interfund Transfer Debt Service	115,000	60,400	500,000	119,400 0	0,000	0000	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	75,458,862	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%

This is the amount of Federal Stimulus Funds included in this budget.

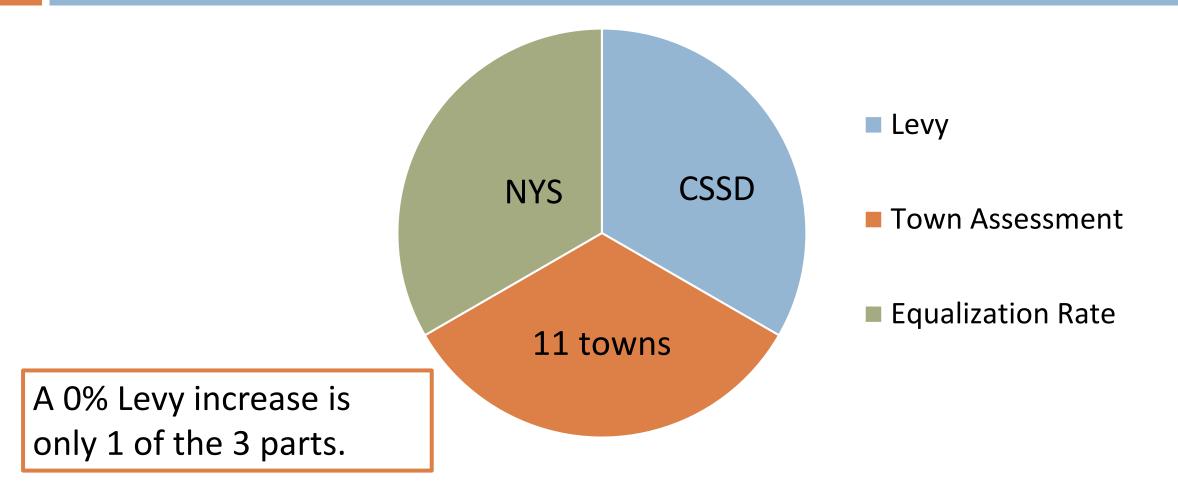
2-17-2021 Budget Revenues 2020/2021 4% 2% 37% 37% 57%

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

59%

No TaxLevy increase.

TAX RATE ---> 3 Parts



1. OPERATING REVENUES State Alic: Foundation Aid 31,882,350 31,677,902 32,556,041 31,712,107 31,189,642 32,556,041 1.366,339 4.38%, Excess Cost 1,716,108 1,683,641 2,265,724 1,812,048 1,717,173 2,243,842 526,663 30,67%, Transportation 5,748,105 5,271,837 5630,245 5,716,776 6,314,017 5,632,724 1,812,048 12,717,173 2,243,842 526,663 30,67%, Transportation 5,748,105 5,271,837 5630,245 4,586,462 6,314,017 5,632,44 4,868,254 4,886,858 0 0,00%, BOCES Aid 3,340,498 3,397,055 4,6527,374 46,767,930 50,306,015 3,538,085 7,57%, TOTAL STATE AID 44,967,723 44,377,088 47,709,287 46,527,374 46,767,930 50,306,015 3,538,085 7,57%, Incarcibistic Adjustment	GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE
Foundation Aid 31,882.350 31,877.902 32,656,041 136,6399 4.38% Excess Codt 1,715,108 1,883,841 2.265,60,41 137,171,73 2.243,842 526,6699 30,07% Transportation 5,748,105 5,271,587 5,630,246 5,716,776 6,314,017 5,983,771 (350,286) -5,55% Computer Hardware 368,778 330,788 377,231 300,272 300,648 236,742 287,524 (8,218) -2,78% Computer Hardware 68,777 68,376 68,069 4,683,045 4,586,823 4,580,0000 2,005,579 77,23% Building Aid 1,330,026 2,185,71 2,566,227 2,984,521 4,680,000 2,005,797 77,23% 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 Fed S - CRRSA (958,762) -100.00% 3,370,609 3,370,609 3,370,609 100.00% Donations, Refunds, Charges, Misc. 900,000	I. OPERATING REVENUES								
Excess Cost 17,15,108 1,812,048 17,17,173 2,243,422 526,669 30,77% Transportation 5,748,105 5,527,1577 6,531,4017 5,963,751 (550,246) 5,963,751 (552,756) 5,55%, Textbook/Library/Software 308,788 377,231 300,272 300,648 285,742 287,524 (8,218) -2,76%, Computer Hardware 93,76 68,069 68,143 8,107 66,229 (1,878) -2,76%, Building Aid 1,303,096 1,330,286 2,195,871 2,558,227 2,594,621 4,680,000 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 - - - - (955,762) -100,00%, 100,00%, 100,00%, 3,370,609 100,00%, 3,370,609 3,370,609 100,00%, 100,00%, 100,00%, 100,00%, 3,370,609 3,370,609 100,00%, 0,00%, <td< th=""><th></th><th>31,882,350</th><th>31,677,902</th><th>32,556,041</th><th>31,712,107</th><th>31,189,642</th><th>32,556,041</th><th>1,366,399</th><th>4.38%</th></td<>		31,882,350	31,677,902	32,556,041	31,712,107	31,189,642	32,556,041	1,366,399	4.38%
Textbook/Library/Software 308,788 377,231 300,272 300,648 295,742 287,524 (8,218) 2.78% Computer Hardware 93,76 88,089 4,359,425 4,588,623 4,588,6			1,683,641						
Computer Hardware 69,777 69,076 68,089 68,143 68,107 66,229 (1,878) 2.76% BOCES Aid 3,940,499 3,947,065 4,898,025 4,588,623					A COMPANY OF A COM				
BOCIES Aid Building Aid 3,940,499 3,967,065 4,869,245 4,589,625 4,588,628 0 0.00% Building Aid 1,303,096 1,330,286 2,195,871 2,558,227 2,594,621 4,680,000 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 Pendemic Adjustment Fed S - CARES Act US8,762 958,762 958,762 958,762 958,762 -100.00% Local District Adjustment Fed S - CARES Act US8,762 0.100,00% 3,370,609 3,370,609 3,370,609 3,370,609 3,370,609 100.00% TOTAL STATE AID Use State S									
Building Aid 1,303,096 1,303,096 1,303,096 1,303,096 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 Fed \$- CARES Act 958,762 958,762 958,762 958,762 -100.00% Local District Adjustment Fed \$- CRRSA 0 149,161 90,000 72,952 150,000 3,538,085 7.57% Interest Eamings Donations, Refunds, Charges, Misc. Rental Income Interfund Transfer Debt Service Pouring Rights Income 0 149,161 90,000 72,952 150,000 150,000 0 0.00% Pouring Rights Income 0 149,161 90,000 5,029,162 2,900,000 2,800,000 0 0 0.00% Interfund Transfer Debt Service Pouring Rights Income 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								N 6 N	
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 Fed S - CARES Act (958,762) 958,762 (958,762) -100.00% Local District Adjustment Fed S - CRRSA (3,370,609) (3,370,600) (3,370,600) (3,370,600)									
State Aid Adjustment: Pandemic Adjustment Fed \$ - CARES Act 958,762 958,762 -100.00% Local District Adjustment Fed \$ - CARES 958,762 (958,762) -100.00% Local District Adjustment Fed \$ - CRRSA (958,762) (958,762) -100.00% TOTAL STATE AID (3,370,609) (3,370,609) (3,370,609) (3,370,609) (100,00%) Donations, Refunds, Charges, Misc. 900,000 2,686,348 (40,000) 50,291,62 2,900,000 2,650,000 (400,000) -13,79% Rental Income 105,000 85,000 85,000 85,000 0 0 0 0,00% Pouring Rights Income 0		1,000,000	1,000,200	2,100,011	2,000,221	2,001,021	1,000,000	2,000,010	
Pandemic Águstment Fed \$ - CARES Act (958,762) 998,762 958,762 (958,762) -100.00% (958,762) Local District Ádjustment Fed \$ - CRRSA	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%
Fed \$ - CARÉS Act 958,762 (958,762) -100.00% Local District Adjustment Fed \$ - CRRSA (3,370,609) (3,370,609) (3,370,609) (3,00,009) (100,00%) TOTAL STATE AID 46,767,930 50,0306,015 3,538,085 7.57% Interest Earnings Donations, Refunds, Charges, Misc. 90,000 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% Pouning 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 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 0,00% 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000	State Aid Adjustment:								
Local District Adjustment Fed \$ - CRRSA (3,370,609) 3,370,609 (3,370,609) 3,370,609 100.00% 3,370,609 TOTAL STATE AID 46,767,930 50,306,015 3,638,085 7.57% Interest Earnings Donations, Refunds, Charges, Misc. 0 149,161 90,000 72,952 150,000 0 0.00% Pontions, Refunds, Charges, Misc. 900,000 2,686,348 1,400,000 5,029,162 2,900,000 2,500,000 (400,000) -13,78% Rental Income Interfund Transfer Debt Service 0 0 0 0 0 0 0 0.00% Pouring Rights Income 0 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) -12,78% DESIGNATED FUND BALANCE 1,000,000 0 1,500,000 0 1,500,000 1,500,000 1,600,000 1,500,000 1,600,000 1,500,000 1,600,000 1,500,000 1,600,000 1,500,000 0,00% 1,500,000 0,00% 1,500,000 1,500,000 1,500,000									
Fed \$- CRRSA 3,370,609 3,370,609 3,370,609 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 72,952 150,000 160,000 0 0.00% Donations, Refunds, Charges, Misc. 900,000 2,686,348 1,400,000 5,029,162 2,900,000 2,500,000 0 0.00% Rental Income 115,000 85,400 119,400 85,000 119,400 85,000 85,000 0.00% 0.00% Pouring Rights Income 0 0 0 0 0 0 0 0 0.00% 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 1,500,000 1,500,000 1,500,000 1,600,000 1,500,000 1,500,000 1,600,000 1,500,000 1,500,000 1,000,000 1,500,000 1,500,000 1,500,000	Fed \$ - CARES Act					958,762		(958,762)	-100.00%
Fed \$- CRRSA 3,370,609 3,370,609 3,370,609 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 72,952 150,000 160,000 0 0.00% Donations, Refunds, Charges, Misc. 900,000 2,686,348 1,400,000 5,029,162 2,900,000 2,500,000 0 0.00% Rental Income 115,000 85,400 119,400 85,000 119,400 85,000 85,000 0.00% 0.00% Pouring Rights Income 0 0 0 0 0 0 0 0 0.00% 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 1,500,000 1,500,000 1,500,000 1,600,000 1,500,000 1,500,000 1,600,000 1,500,000 1,500,000 1,000,000 1,500,000 1,500,000 1,500,000	Local District Adjustment						(3.370.609)	(3.370.609)	100.00%
Interest Earnings Donations, Refunds, Charges, Misc. 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 0									
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 <td>TOTAL STATE AID</td> <td></td> <td></td> <td></td> <td></td> <td>46,767,930</td> <td>50,306,015</td> <td>3,538,085</td> <td>7.57%</td>	TOTAL STATE AID					46,767,930	50,306,015	3,538,085	7.57%
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 <t< td=""><td>Interest Earnings</td><td>0</td><td>149,161</td><td>90,000</td><td>72,952</td><td>150,000</td><td>150,000</td><td>0</td><td>0.00%</td></t<>	Interest Earnings	0	149,161	90,000	72,952	150,000	150,000	0	0.00%
Interfund Transfer Debt Service 500,000 0			2,686,348					(400,000)	
Pouring Rights Income TOTAL OTHER REVENUE 0 </td <td></td> <td>115,000</td> <td>85,400</td> <td></td> <td>and the second sec</td> <td>2 (W () () () () () () () () ()</td> <td></td> <td></td> <td></td>		115,000	85,400		and the second sec	2 (W () () () () () () () () ()			
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%								-	
DESIGNATED FUND BALANCE 1,000,000 0 1,500,000 0 1,500,000 1,500,000 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%								•	
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%	IOTAL OTHER REVENUE	1,013,000	2,520,505	2,075,000	5,221,514	3,135,000	2,755,000	(400,000)	-12.70%
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%	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 EXPENDITURES 75,049,635 75,201,263 80,113,554 76,535.944 91,325,037 85,963,942 4,638,085 5.70%	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	91,325,057	85,963,942	4,638,085	5.70%

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

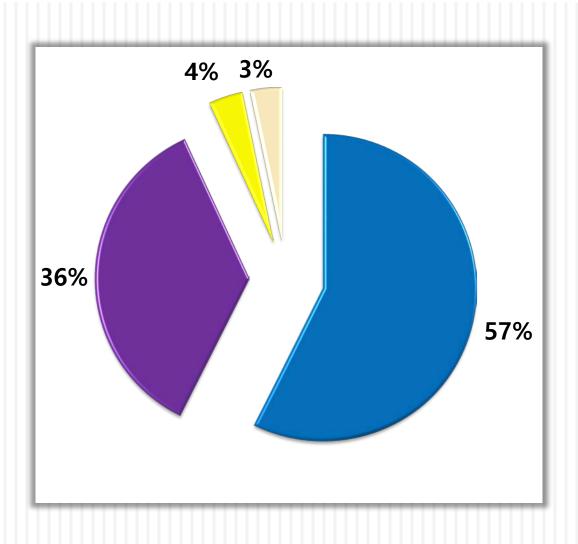
DDODOCC

						PROPOSED		
GENERAL FUND	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2021-2022	CHANGE	% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET		
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.

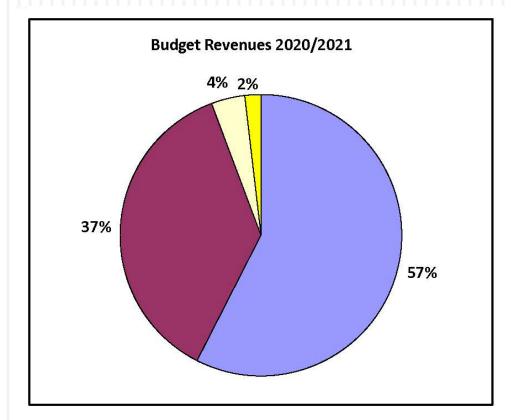
2110	INSTRUCTION - HIGH SCHOOL	6,189,566	6,129,052	6,420,925	6,028,885	6,383,580	6,472,718	89,138	1.40%
2250	PUPILS WITH DISABILITIES	9,727,730	9,793,813	10,426,614	10,519,395	10,393,593	10,801,540	407,947	3.92%
2280	OCCUPATIONAL EDUCATION	2,391,011	2,292,245	2,489,951	2,474,497	2,575,113	2,605,471	30,358	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	<mark>2,180,000</mark>	<mark>41.37%</mark>
	TOTALS	75,049,635	75,201,263	80,113,554	76,535,944	81,325,857	85,963,942	4,638,085	5.70%

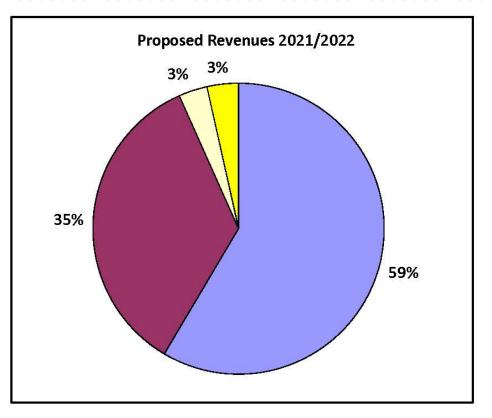
2021-22 Budget without increase in Building Aid & Transfers (Debt Service)



State Aid	\$ 47,977,781	
Tax Levy	29,922,927	
Designated Fund Balance	3,000,000	
Other	2,735,000	
TOTAL	\$ 83,635,708	2.59%

Budget would only increase by approximately **2.59%.**





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

Increase use of fund balance as planned with the unassigned fund balance at Year End 2020-21.

Fund Balance – Analysis Estimate for 2020

REMEMBER

RESTRICTED	6/2018	6/2019	6/2020
Workers' Compensation Fund	\$ 1,160,902	\$ 1,177,858	\$ 1,186,369
Service and Termination (EBLAR)	2,057,369	2,089,128	2,104,223
Tax Certiorari	79,705	80,956	81,541
TRS	0	179,833	179,833
ERS	ø	542,086	547,379
TOTAL RESTRICTED	\$ 3,297,976	\$ 4,069,862	\$ 4,099,345
ASSIGNED			
Encumbrances	\$ 1,505,760	\$ 1,295,244	\$ 1,352,937
Appropriated	1,000,000	1,500,000	1,500,000
UNASSIGNED	3,796,112	2,992,342	6,813,102
NONSPENDABLE	2,625,833	2,625,833	2,870,159
TOTAL FUND BALANCE	\$ 12,225,681	\$ 12,483,281	\$ 16,635,542

