

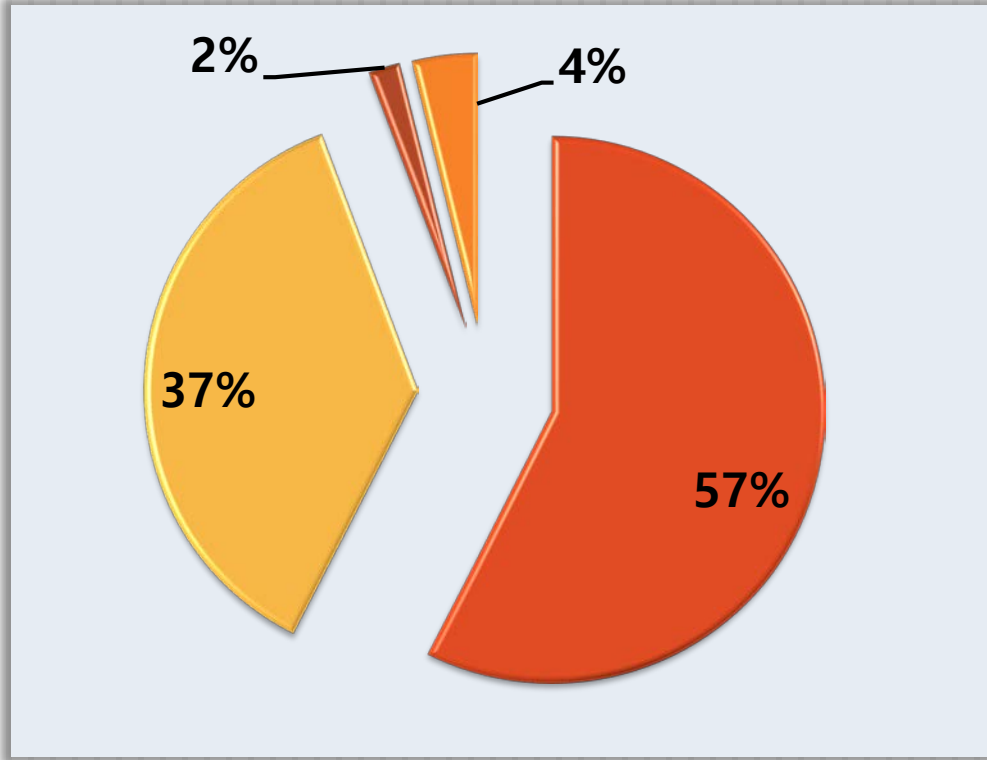


# **BUDGET WORKSHOP**

## **February 22, 2021**

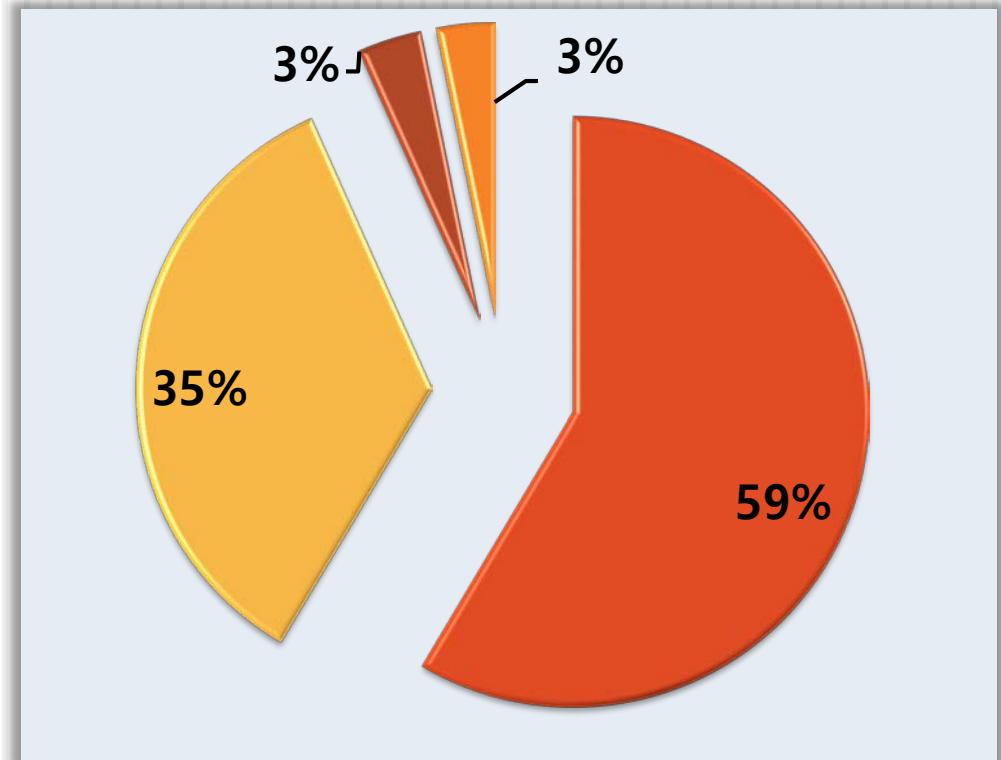
**Central Square Central School District**

# Revenues



**2020 – 21 Revenues**

State Aid	\$ 46,767,930
Tax Levy	29,922,927
Designated Fund Balance	1,500,000
Other	3,135,000
<b>TOTAL</b>	<b>\$ 81,325,857</b>



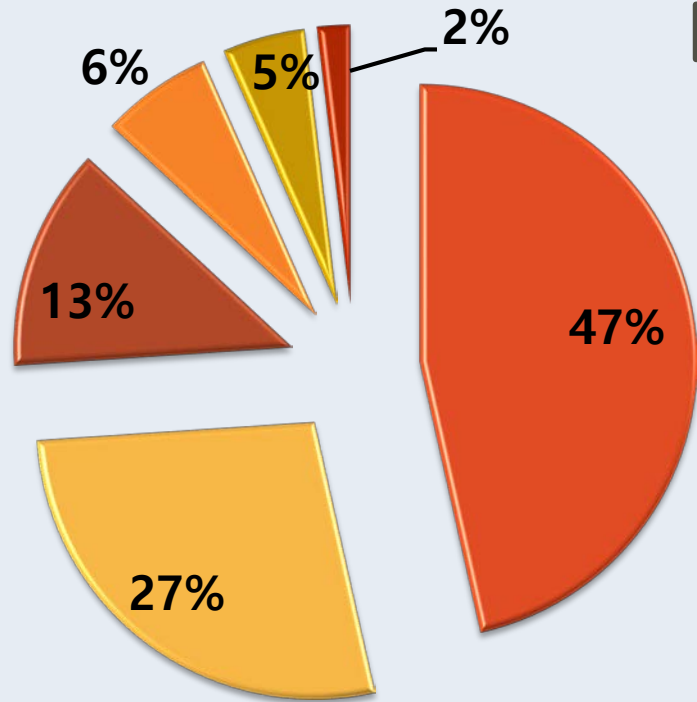
**2021 – 22 Proposed Revenues**

State Aid	\$ 50,306,015	7.57%
Tax Levy	29,922,927	0.00%
Designated Fund Balance	3,000,000	100.00%
Other	2,735,000	-12.76%
<b>TOTAL</b>	<b>\$ 85,963,942</b>	<b>5.70%</b>

# Revenue Detail

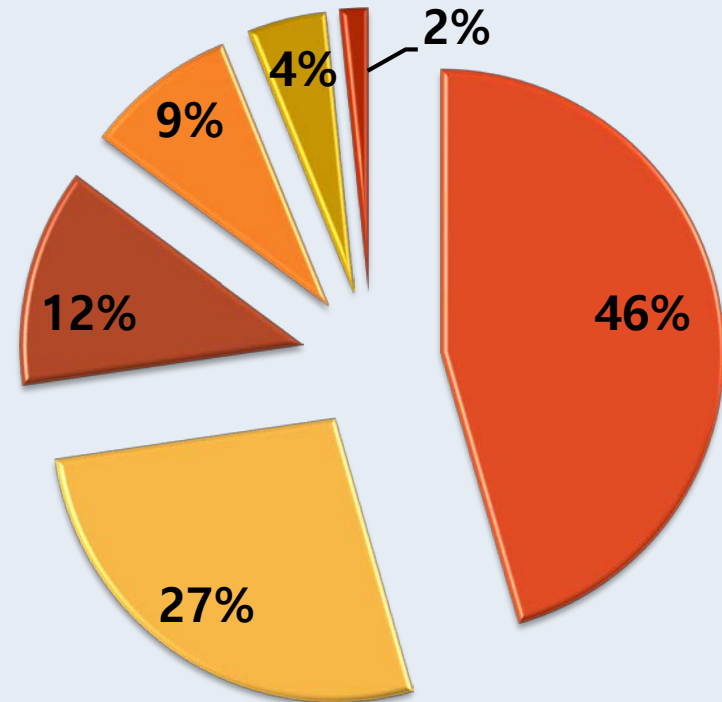
GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE
<b>I. OPERATING REVENUES</b>								
State Aid:								
Foundation Aid	31,882,350	31,677,902	32,556,041	31,712,107	31,189,642	32,556,041	1,366,399	4.38%
Excess Cost	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%
<b>TOTAL STATE AID</b>	<b>44,967,723</b>	<b>44,377,088</b>	<b>47,709,267</b>	<b>46,527,374</b>	<b>46,767,930</b>	<b>50,306,015</b>	<b>3,538,085</b>	<b>7.57%</b>
State Aid Adjustment:								
Pandemic Adjustment					(958,762)		958,762	-100.00%
Fed \$ - CARES Act					958,762		(958,762)	-100.00%
Local District Adjustment						(3,370,609)	(3,370,609)	100.00%
Fed \$ - CRRSA						3,370,609	3,370,609	100.00%
<b>TOTAL STATE AID</b>					<b>46,767,930</b>	<b>50,306,015</b>	<b>3,538,085</b>	<b>7.57%</b>
Interest Earnings	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	85,000	0	0.00%
Interfund Transfer Debt Service			500,000	0	0	0	0	0.00%
Pouring Rights Income	0	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<b>1,015,000</b>	<b>2,920,909</b>	<b>2,075,000</b>	<b>5,221,514</b>	<b>3,135,000</b>	<b>2,735,000</b>	<b>(400,000)</b>	<b>-12.76%</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,000,000</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>100.00%</b>
<b>PROPERTY TAX LEVY</b>	<b>28,066,912</b>	<b>28,160,866</b>	<b>28,829,287</b>	<b>28,939,318</b>	<b>29,922,927</b>	<b>29,922,927</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>75,049,635</b>	<b>75,458,863</b>	<b>80,113,554</b>	<b>80,688,206</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>
<b>TOTAL EXPENDITURES</b>	<b>75,049,635</b>	<b>75,201,263</b>	<b>80,113,554</b>	<b>76,535,944</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>

# Expenditures



**2020 – 21 Expenditures**

Salaries	\$ 37,802,241
Fringe Benefits	22,339,000
CiTi BOCES Services	10,522,528
Debt Service	5,270,000
Other	3,875,088
Utilities & Fuel	1,517,000
<b>TOTAL</b>	<b>\$ 81,325,875</b>



**2021 – 22 Proposed Expenditures**

Salaries	\$ 39,147,730	3.56%
Fringe Benefits	23,343,250	4.50%
CiTi BOCES Services	10,767,118	2.32%
Debt Service	7,450,000	41.37%
Other	3,888,844	0.35%
Utilities & Fuel	1,367,000	-9.99%
<b>TOTAL</b>	<b>\$ 85,963,942</b>	<b>5.70%</b>



# 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%



Highlights

&

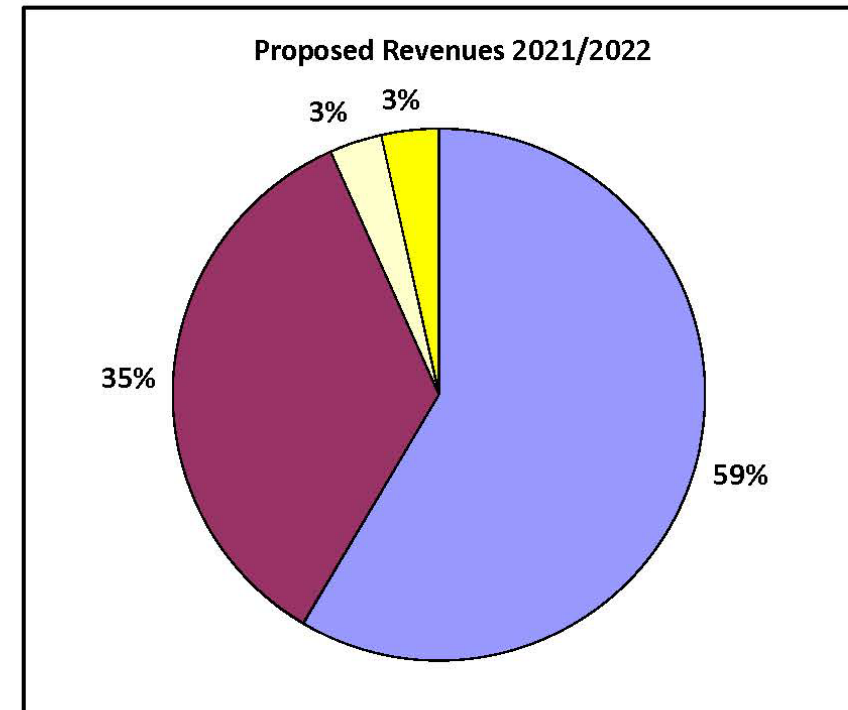
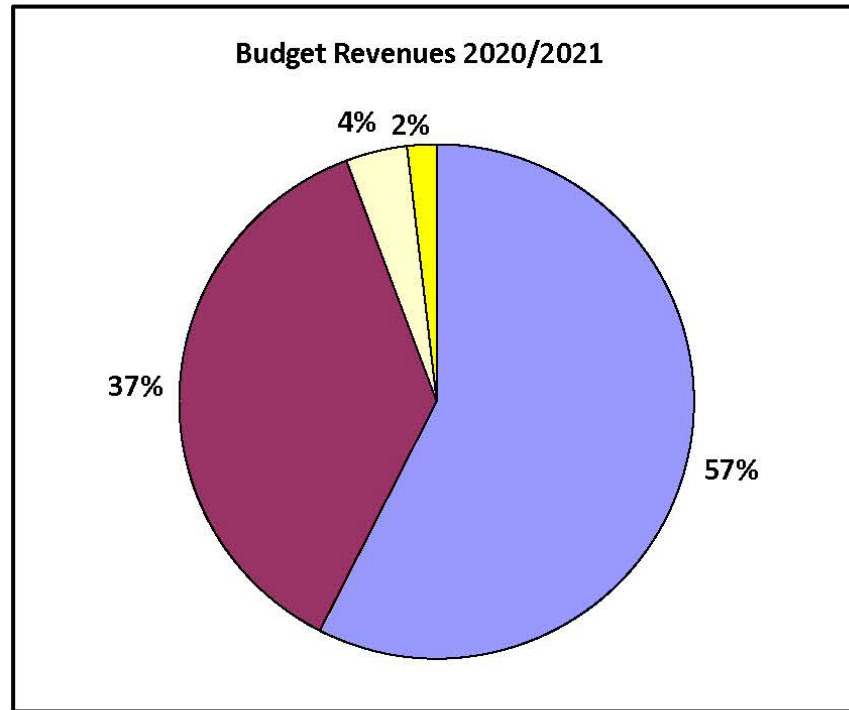
Items  
of Interest



GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE
<b>I. OPERATING REVENUES</b>								
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%
<b>TOTAL STATE AID</b>	<b>44,967,723</b>	<b>44,377,088</b>	<b>47,709,267</b>	<b>46,527,374</b>	<b>46,767,930</b>	<b>50,306,015</b>	<b>3,538,085</b>	<b>7.57%</b>
State Aid Adjustment:								
Pandemic Adjustment					(958,762)		958,762	-100.00%
Fed \$ - CARES Act					958,762		(958,762)	-100.00%
Local District Adjustment						(3,370,609)	(3,370,609)	100.00%
Fed \$ - CRRSA						3,370,609	3,370,609	100.00%
<b>TOTAL STATE AID</b>					<b>46,767,930</b>	<b>50,306,015</b>	<b>3,538,085</b>	<b>7.57%</b>
Interest Earnings	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	85,000	0	0.00%
Interfund Transfer Debt Service			500,000	0	0	0	0	0.00%
Pouring Rights Income	0	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<b>1,015,000</b>	<b>2,920,909</b>	<b>2,075,000</b>	<b>5,221,514</b>	<b>3,135,000</b>	<b>2,735,000</b>	<b>(400,000)</b>	<b>-12.76%</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,000,000</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>100.00%</b>
<b>PROPERTY TAX LEVY</b>	<b>28,066,912</b>	<b>28,160,866</b>	<b>28,829,287</b>	<b>28,939,318</b>	<b>29,922,927</b>	<b>29,922,927</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>75,049,635</b>	<b>75,458,863</b>	<b>80,113,554</b>	<b>80,688,206</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>
<b>TOTAL EXPENDITURES</b>	<b>75,049,635</b>	<b>75,201,263</b>	<b>80,113,554</b>	<b>76,535,944</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>

"I think we will be getting more help from Washington," NYS Comptroller Thomas DiNapoli said.

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

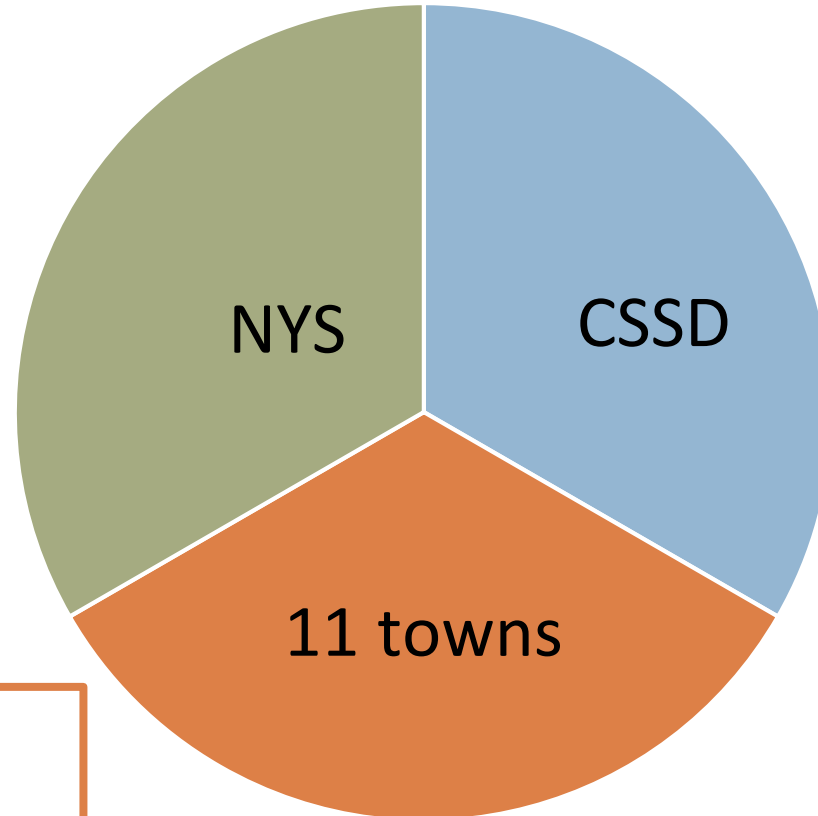


	2020-21 Budget	2021-22 Budget	% CHANGE
Total State Aid	\$46,767,930	\$50,306,015	7.57%
Total Tax Levy	\$29,922,927	\$29,922,927	0.00%
Other Revenue	\$3,135,000	\$2,735,000	-12.76%
Designated Fund Balance	\$1,500,000	\$3,000,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$81,325,857</b>	<b>\$85,963,942</b>	<b>5.70%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

No Tax Levy increase.



# TAX RATE → 3 Parts



A 0% Levy increase is only 1 of the 3 parts.

GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE
<b>I. OPERATING REVENUES</b>								
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%
<b>TOTAL STATE AID</b>	<b>44,967,723</b>	<b>44,377,088</b>	<b>47,709,267</b>	<b>46,527,374</b>	<b>46,767,930</b>	<b>50,306,015</b>	<b>3,538,085</b>	<b>7.57%</b>
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Rental Income	115,000	85,400	85,000	119,400	85,000	85,000	0	0.00%
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Pouring Rights Income	0	0	0	0	0	0	0	0.00%
<b>TOTAL OTHER REVENUE</b>	<b>1,015,000</b>	<b>2,920,909</b>	<b>2,075,000</b>	<b>5,221,514</b>	<b>3,135,000</b>	<b>2,735,000</b>	<b>(400,000)</b>	<b>-12.76%</b>
<b>DESIGNATED FUND BALANCE</b>	<b>1,000,000</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>100.00%</b>
<b>PROPERTY TAX LEVY</b>	<b>28,066,912</b>	<b>28,160,866</b>	<b>28,829,287</b>	<b>28,939,318</b>	<b>29,922,927</b>	<b>29,922,927</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>75,049,635</b>	<b>75,458,863</b>	<b>80,113,554</b>	<b>80,688,206</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>
<b>TOTAL EXPENDITURES</b>	<b>75,049,635</b>	<b>75,201,263</b>	<b>80,113,554</b>	<b>76,535,944</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>

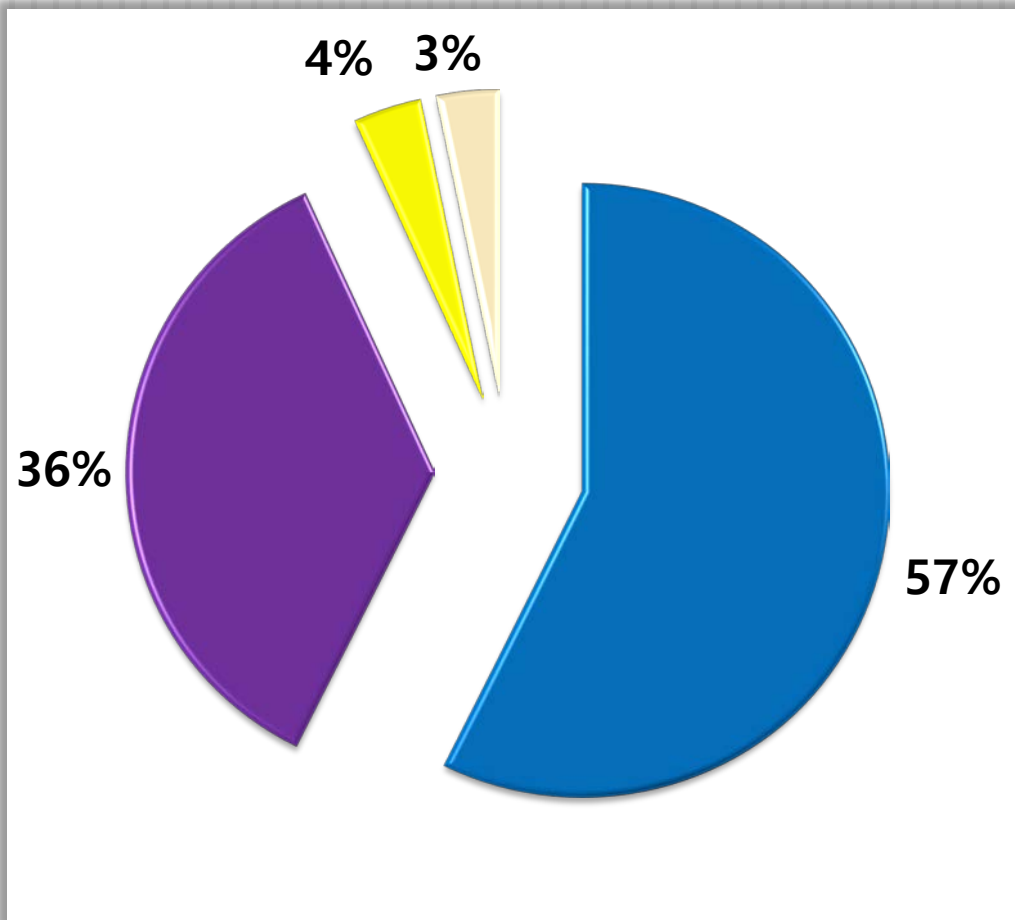
5.7% Budget Increase is due to the 2017 Voter Approved  
\$40.8 million Capital Project included in the **2021-2022 Budget**.

GENERAL FUND	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ACTUAL	2020-2021 BUDGET	PROPOSED 2021-2022 BUDGET	CHANGE	% CHANGE
<b>I. OPERATING REVENUES</b>								
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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%
<b>TOTAL STATE AID</b>	<b>44,967,723</b>	<b>44,377,088</b>	<b>47,709,267</b>	<b>46,527,374</b>	<b>46,767,930</b>	<b>50,306,015</b>	<b>3,538,085</b>	<b>7.57%</b>

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	2,180,000	41.37%
	<b>TOTALS</b>	<b>75,049,635</b>	<b>75,201,263</b>	<b>80,113,554</b>	<b>76,535,944</b>	<b>81,325,857</b>	<b>85,963,942</b>	<b>4,638,085</b>	<b>5.70%</b>

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

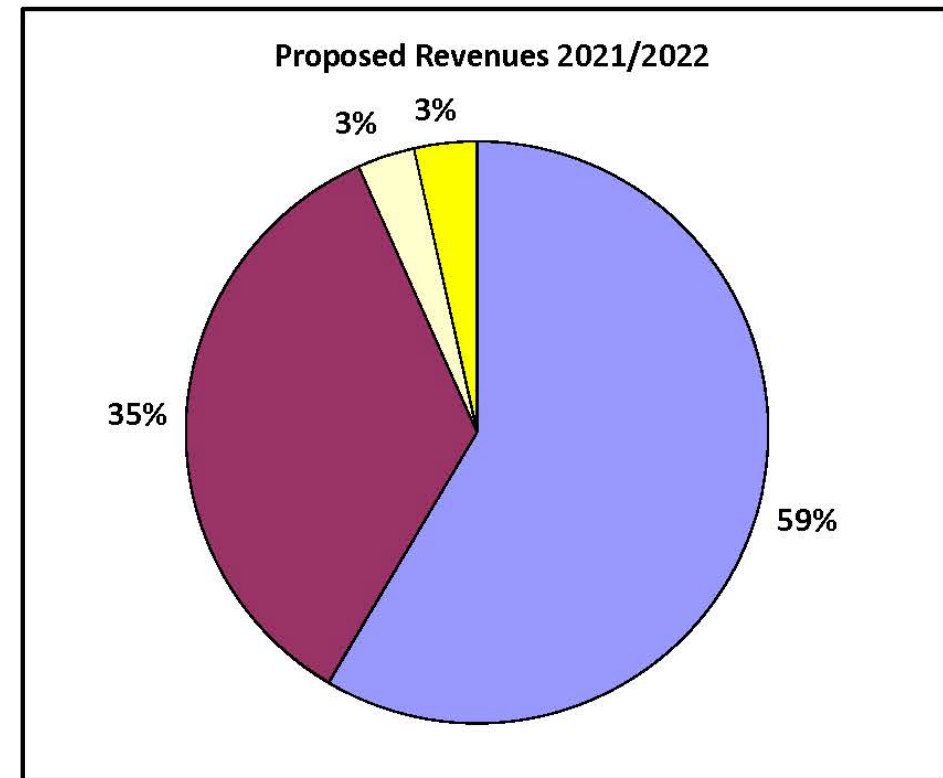
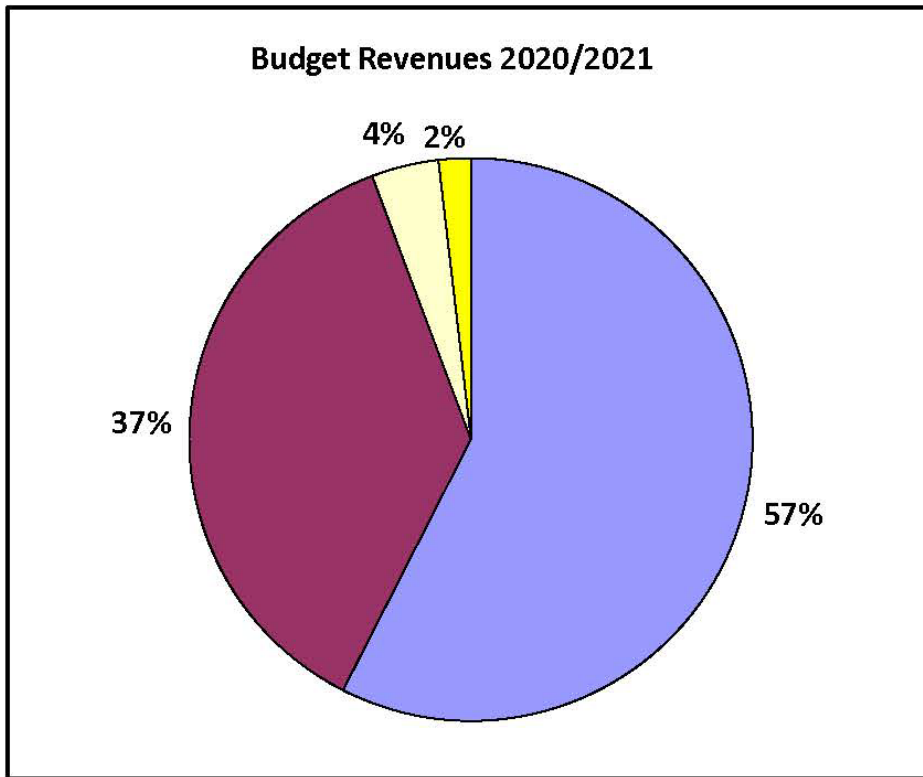


State Aid	\$ 47,977,781
Tax Levy	29,922,927
Designated Fund Balance	3,000,000
Other	2,735,000
<b>TOTAL</b>	<b>\$ 83,635,708</b>

**2.59%**

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





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

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

**REMEMBER**

# Fund Balance –Analysis

## *Estimate for 2020*

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	0	542,086	547,379
<b>TOTAL RESTRICTED</b>	<b>\$ 3,297,976</b>	<b>\$ 4,069,862</b>	<b>\$ 4,099,345</b>
<b>ASSIGNED</b>			
Encumbrances	\$ 1,505,760	\$ 1,295,244	\$ 1,352,937
Appropriated	1,000,000	1,500,000	1,500,000
<b>UNASSIGNED</b>	3,796,112	2,992,342	★ 6,813,102
<b>NONSPENDABLE</b>	2,625,833	2,625,833	2,870,159
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,225,681</b>	<b>\$ 12,483,281</b>	<b>\$ 16,635,542</b>



**Questions?**