

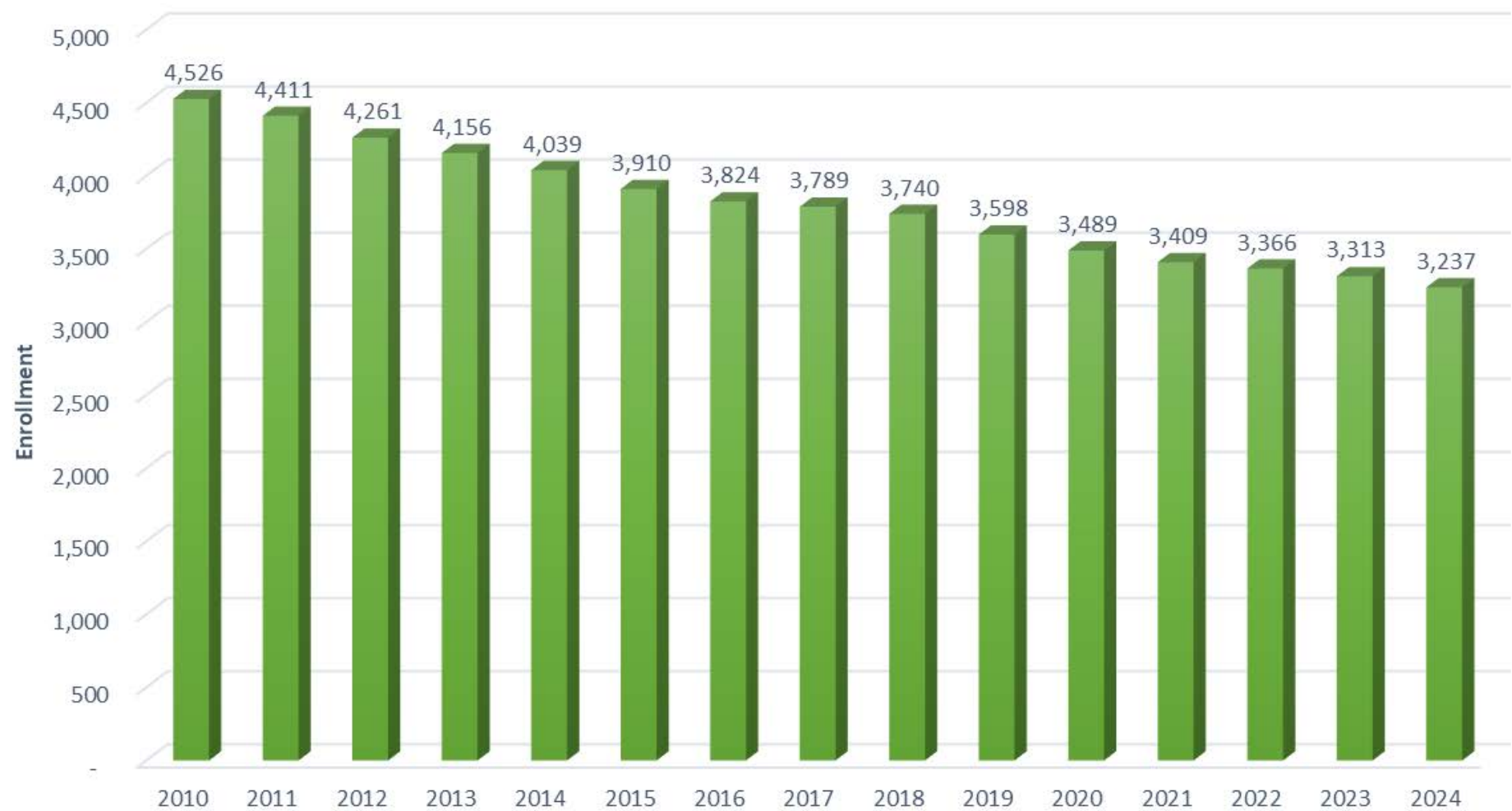


BUDGET WORKSHOP

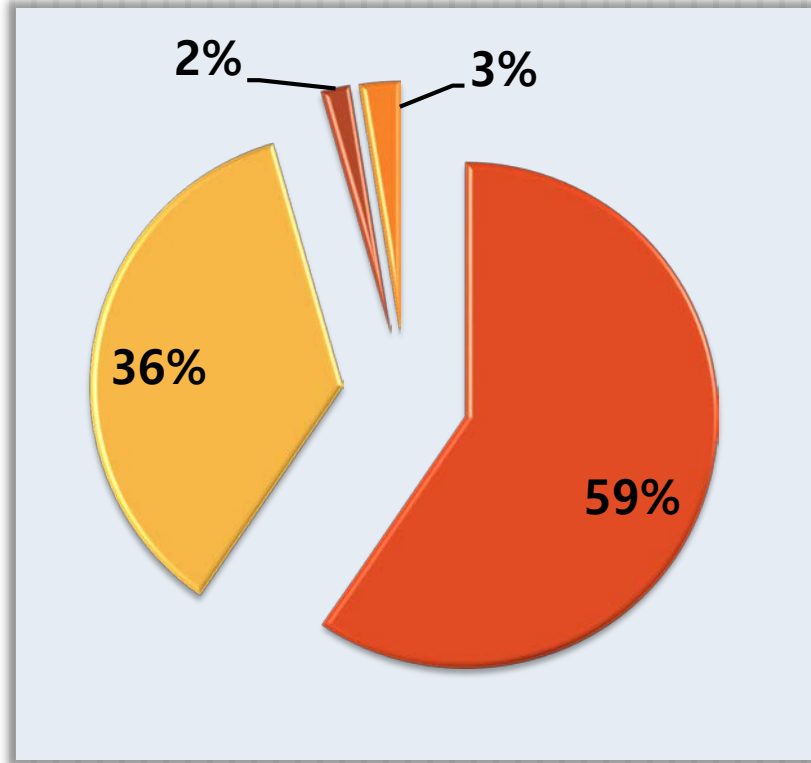
March 23, 2020

Central Square Central School District

Total Enrollment Trend

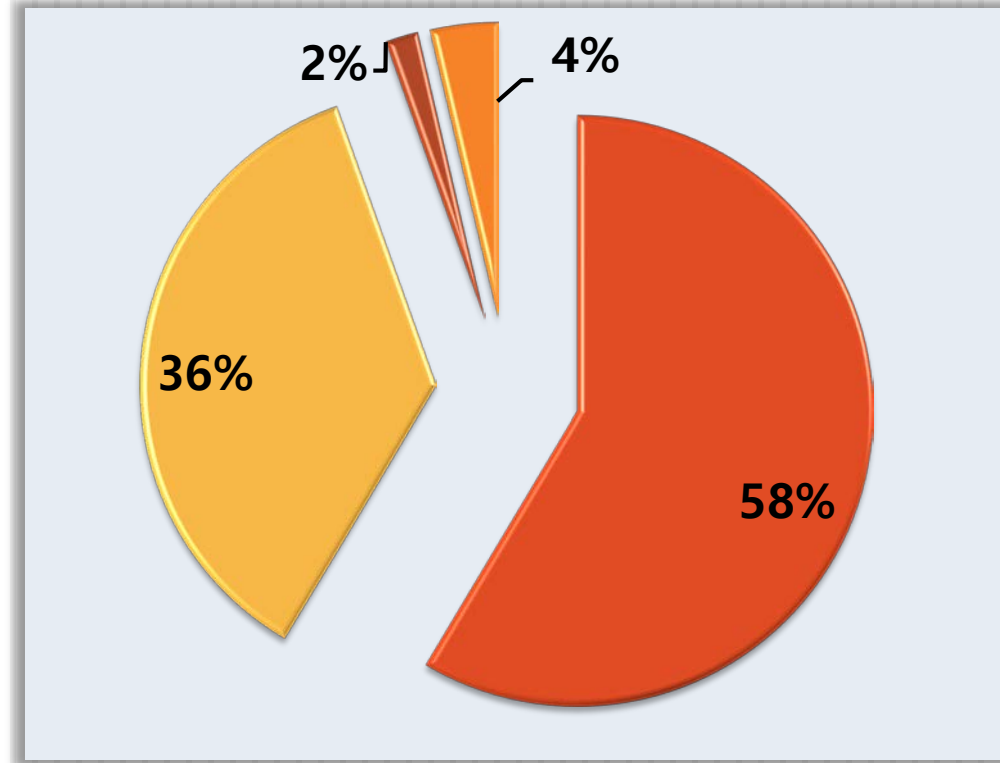


Revenues



2019 – 20

State Aid	\$ 47,709,267
Tax Levy	28,829,287
Designated Fund Balance	1,500,000
Other	2,075,000
TOTAL	\$ 80,113,554



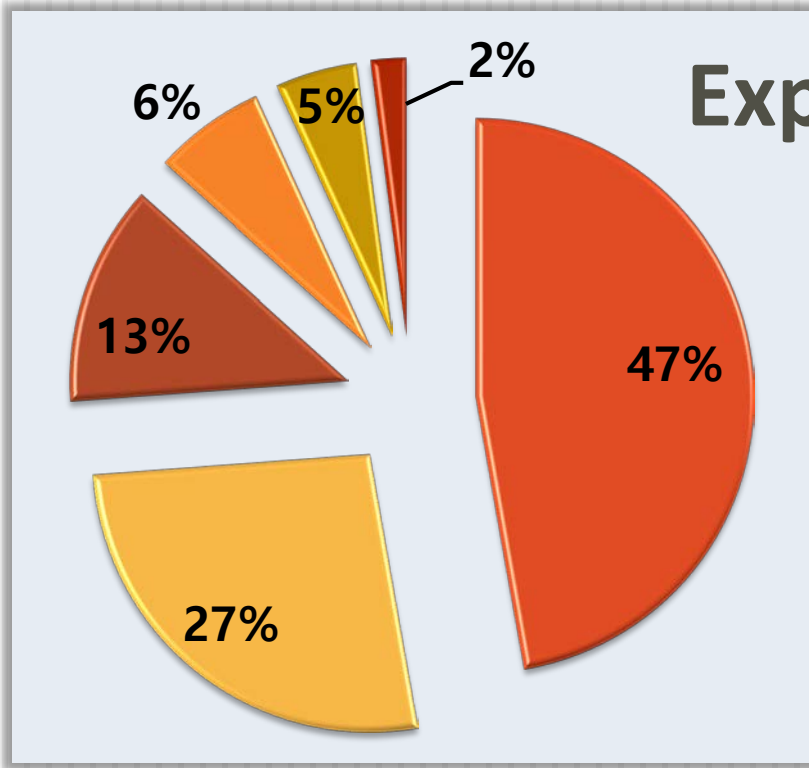
2020 – 21

State Aid	\$48,706,841	2.09%
Tax Levy	\$29,922,927	3.79%
Designated Fund Balance	\$1,500,000	0.00%
Other	\$3,050,000	46.99%
TOTAL	\$83,179,768	3.83%

Revenue Detail

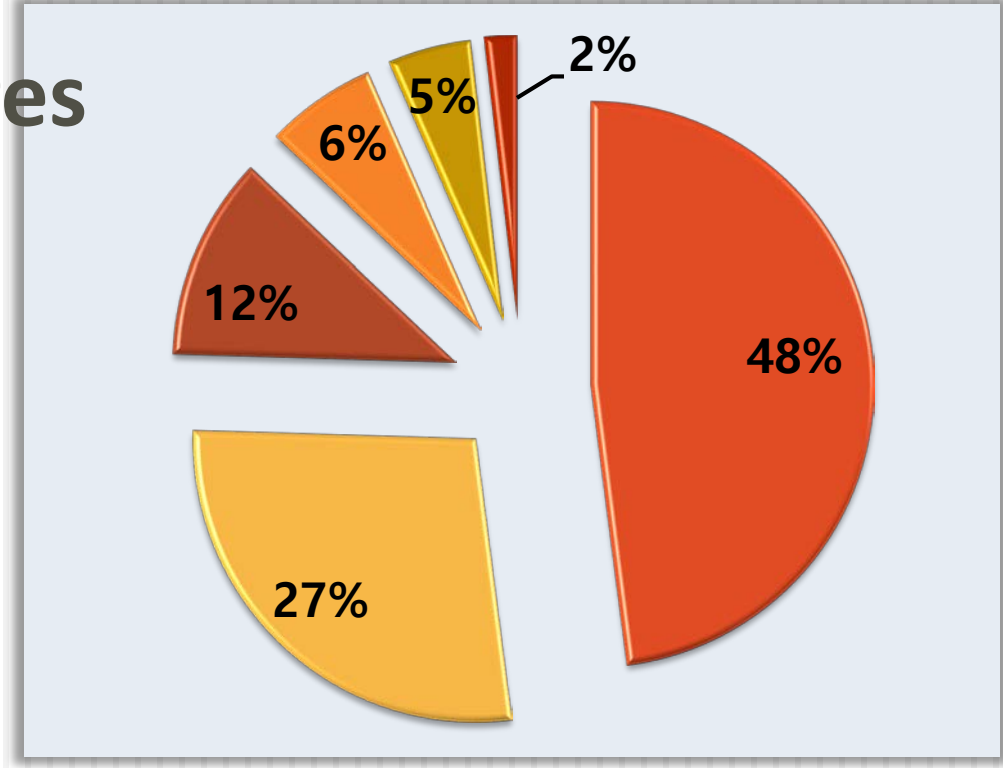
GENERAL FUND	2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET	CHANGE	% CHANGE
I. OPERATING REVENUES								
State Aid:								
Foundation Aid	30,971,988	30,784,095	31,882,350	31,677,902	32,556,041	33,128,553	572,512	1.76%
Excess Cost	1,951,557	2,041,961	1,715,108	1,683,641	2,265,724	1,717,173	(548,551)	-24.21%
Transportation	5,749,386	5,442,331	5,748,105	5,271,587	5,630,245	6,314,017	683,772	12.14%
Textbook/Library/Software	309,164	305,264	308,788	377,231	300,272	295,742	(4,530)	-1.51%
Computer Hardware	69,296	69,297	69,777	69,376	68,069	68,107	38	0.06%
BOCES Aid	3,666,890	3,235,739	3,940,499	3,967,065	4,693,045	4,588,628	(104,417)	-2.22%
Building Aid	2,592,442	2,444,645	1,303,096	1,330,286	2,195,871	2,594,621	398,750	18.16%
TOTAL STATE AID	45,310,723	44,323,332	44,967,723	44,377,088	47,709,267	48,706,841	997,574	2.09%
Interest Earnings	0	20,035	0	149,161	90,000	150,000	60,000	66.67%
Donations, Refunds, Charges, Misc.	900,000	1,446,984	900,000	2,686,348	1,400,000	2,900,000	1,500,000	107.14%
Rental Income	220,000	239,700	115,000	85,400	85,000	0	(85,000)	-100.00%
Interfund Transfer Debt Service					500,000	0	(500,000)	-100.00%
Pouring Rights Income	105,694	105,694	0	0	0	0	0	0.00%
TOTAL OTHER REVENUE	1,225,694	1,812,413	1,015,000	2,920,909	2,075,000	3,050,000	975,000	46.99%
DESIGNATED FUND BALANCE	1,000,000	0	1,000,000	0	1,500,000	1,500,000	0	0.00%
PROPERTY TAX LEVY	27,504,896	27,564,086	28,066,912	28,160,866	28,829,287	29,922,927	1,093,640	3.79%
TOTAL REVENUES	75,041,313	73,699,831	75,049,635	75,458,863	80,113,554	83,179,768	3,066,214	3.83%
TOTAL EXPENDITURES	75,041,313	72,655,439	75,049,635	75,201,263	80,113,554	83,179,768	3,066,214	3.83%

Expenditures



2019 – 20

Salaries	\$ 37,825,811
Fringe Benefits	21,313,290
CiTi BOCES Services	10,298,375
Debt Service	5,220,000
Other	3,796,078
Utilities & Fuel	1,660,000
TOTAL	\$ 80,113,554



2020 – 21

Salaries	\$39,890,856	5.46%
Fringe Benefits	22,886,500	7.38%
CiTi BOCES Services	9,674,888	-6.05%
Debt Service	5,270,000	0.96%
Other	3,940,524	3.81%
Utilities & Fuel	1,517,000	-8.61%
TOTAL	\$83,179,768	3.83%

Expenditure Detail

GENERAL FUND		2017-2018 BUDGET	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET	CHANGE	% CHANGE
(Acct. No.)									
1010	BOARD OF EDUCATION	41,827	35,686	41,827	39,899	42,602	43,397	795	1.87%
1060	DISTRICT MEETING	37,500	27,477	37,500	32,749	37,500	38,025	525	1.40%
1240	CENTRAL ADMINISTRATION	219,980	225,421	244,804	244,485	269,863	265,543	(4,320)	-1.60%
1310	BUSINESS SERVICES	493,564	483,553	522,755	471,817	543,378	557,617	14,239	2.62%
1330	TAX COLLECTION	33,607	25,424	34,011	25,074	34,325	34,715	390	1.14%
1420	LEGAL SERVICES	75,000	107,509	75,000	89,771	100,000	100,000	0	0.00%
1430	PERSONNEL SERVICES	138,509	132,322	146,074	133,066	157,716	164,207	6,491	4.12%
1480	PUBLIC INFORMATION	95,365	89,712	98,005	113,865	100,725	122,935	22,210	22.05%
1620	BUILDING OPERATIONS	4,117,024	3,863,516	4,211,564	3,921,346	4,307,429	4,210,839	(96,590)	-2.24%
1621	BUILDING MAINTENANCE	1,244,005	1,256,164	873,325	1,189,664	933,750	957,510	23,760	2.54%
1670	PRINTING	358,847	297,252	363,050	344,123	374,253	380,731	6,478	1.73%
1680	DATA PROCESSING	475,000	549,019	489,250	702,819	525,000	600,000	75,000	14.29%
1910	INSURANCE	233,400	219,640	240,500	223,681	247,715	255,150	7,435	3.00%
1981	CITI (BOCES) CENTRAL SERVICES	1,689,968	1,702,524	1,831,100	1,808,472	1,942,430	1,992,830	50,400	2.59%
2010	CURRICULUM SUPPORT	804,214	747,190	914,335	734,827	922,951	947,325	24,374	2.64%
2070	STAFF DEVELOPMENT	143,600	65,745	147,450	198,500	224,850	324,850	100,000	44.47%
2110	INSTRUCTION - DISTRICT WIDE	742,000	1,086,920	855,000	1,173,118	915,000	1,055,000	140,000	15.30%
2110	INSTRUCTION - ELEMENTARY	7,963,752	7,861,451	8,211,376	7,878,820	8,599,213	8,750,531	151,318	1.76%
2110	INSTRUCTION - MIDDLE SCHOOL	4,649,271	4,571,256	4,888,636	4,704,637	5,057,927	5,213,466	155,539	3.08%
2110	INSTRUCTION - HIGH SCHOOL	6,005,229	6,159,118	6,189,566	6,129,052	6,420,925	6,658,227	237,302	3.70%
2250	PUPILS WITH DISABILITIES	8,687,145	9,064,298	9,727,730	9,793,813	10,426,614	10,421,140	(5,474)	-0.05%
2280	OCCUPATIONAL EDUCATION	1,914,747	1,924,983	2,391,011	2,292,245	2,489,951	2,575,113	85,162	3.42%
2630	LEARNING TECHNOLOGY	1,307,486	1,600,150	1,324,630	1,702,500	1,567,891	1,683,421	115,530	7.37%
2815	HEALTH SERVICES	397,891	416,634	448,044	396,340	493,044	446,544	(46,500)	-9.43%
2820	PSYCHOLOGICAL SERVICES	719,450	622,420	706,618	641,228	759,340	819,340	60,000	7.90%
2850	CO-CURRICULAR	259,989	260,341	266,714	259,633	342,689	353,889	11,200	3.27%
2855	INTERSCHOLASTIC ATHLETICS	793,172	822,112	827,072	891,496	849,632	901,500	51,868	6.10%
5510	STUDENT TRANSPORTATION	3,878,761	3,788,325	4,086,671	4,238,305	4,410,636	4,650,023	239,387	5.43%
5530	TRANSPORTATION BUILDING	421,095	424,328	459,820	501,661	482,915	499,400	16,485	3.41%
9010-9060	FRINGE BENEFITS	22,499,915	19,497,014	20,539,329	20,002,635	21,313,290	22,886,500	1,573,210	7.38%
9901-9950	TRANSFERS - OTHER FUNDS	4,600,000	4,727,935	3,856,868	4,321,622	5,220,000	5,270,000	50,000	0.96%
TOTALS		75,041,313	72,655,439	75,049,635	75,201,263	80,113,554	83,179,768	3,066,214	3.83%

Budget

Highlights



- \$ Building Aid/Debt Service
- \$ Other Income – Appropriated Fund Balance
- \$ Positions
- \$ Special Education

Building Aid / Debt Service

\$ Executive Run

• Building Aid	= \$1,422,062	}	\$1,172,559
• Budget Proposal	= \$2,594,621		

** Executive Run does not reflect final project submission from Fall 2019*

\$ Initial Debt Amount

(\$40.8 million project)

• Prior Estimate 7/19	= \$3,539,600	}	\$1,531,791
• Revised 1/20	= \$2,007,809		

** New debt estimate based on Phase I & II implementation*

Combined Change = \$2,704,350

***PER ANALYSIS AND DISCUSSION WITH FISCAL ADVISORS**

Other Income – Appropriated Fund Balance

\$ Other Income increased to include secured \$ no longer required (*1 shot health insurance item*)

\$ Keep Appropriated Fund Balance at \$1.5 million (*generally projected at \$1 million*)

Positions

\$ There are 9 retirements (*teaching*)

\$ 3 FTE's will be eliminated (*2 MHE, 1 AA Cole*)

\$ CSI will no longer be utilized – Eliminate:

- 1 FTE Nurse
- 1 FTE Custodial
- 1 PT Monitor
- Clerical Stipend

\$ Add:

- 1 FTE Social Worker
- 1 FTE School Counselor

Special Education

\$ Middle School Programs 6, 7, 8 –

6:1:2 (Autism)

- Adds: 1 FTE Teacher, 2 FTE TA's

8:1:1 (ED/OHI/SP)

- Adds: 1 FTE Teacher, 1 FTE TA

\$ Also – 1 Psychologist

\$ Five students return – CiTi (BOCES) costs saved

\$ Moving Parts:

- Possible TA's per IEP's
- Related Services
- Adding tuition paying student to programs

\$ Budgeting Conservatively

No change in total – movement in account codes



Where do we go from here?

Balancing the Budget Long-term

- \$ Sale of Buildings are complete
- \$ Long-term CSI Plan:
 - Special Education Programming
 - Alternate Education Programming
- \$ Security Capital Project passed
- \$ Future Capital Projects
- \$ Smart Schools Bond Act





Get Budget Smart!

2020 ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TIMELINE

March 31 – April 4

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

April 27

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 5 – 12

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

May 13

Deadline for mailing budget notice.

April 20

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 5 – 14

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

May 19

Annual Budget Vote & School Board Election

May 5 – 19

Copies of budget must be available to residents upon request during the 14 days before the vote and on voting day.