



South Country Central School District

Budget Adoption



South Country CSD

BUDGET DEVELOPMENT CALENDAR

Date	Action
November 2021	Distribute budget packages to Principals and Directors with budget parameters and deadlines.
December 2021	Cabinet reviews and meets with Principals and Directors to review preliminary budget requests.
January 19, 2022	Present initial budget planning with reserve and fund balance information to Board of Education.
February 2, 2022	Present preliminary revenue and tax levy limit calculation to the Board of Education.
February 16, 2022	Present updated budget estimates with detailed discussion on Administration (1000), Transportation (5000) & Benefit (9000) codes to Board of Education.
March 1, 2022	Submit initial 2022/23 tax levy limit calculation to the Office of the State Comptroller & SED.
March 2, 2022	Present updated budget estimates with detailed discussion on Curriculum & Instruction (2000) codes to Board of Education.
March 16, 2022	Present updated budget estimates with detailed discussion on Staffing Analysis to Board of Education.
1 st Publication March 29, 2022 - April 2, 2022	Publish Legal Notice with date, time and place of hearing and budget vote. Must advertise four (4) times within seven (7) weeks with first publication at least 45 days before budget vote day (May 17, 2022). Publication should appear in two (2) general circulation newspapers.
March 30, 2022	Present updated budget and revenue estimates to Board of Education.
April 13, 2022	Finalize and adopt the 2022/23 budget and property tax report card with Board of Education (no later than April 19, 2022)
April 14, 2022	Property tax report card due to SED via the SAMS system. Due the next business day after the Board of Education adopts the report card but no later than April 19, 2022. Transmit to local newspapers of general circulation.
May 4, 2022	Conduct budget hearing seven (7) to fourteen (14) days before budget vote day. Budget must be presented in plain language and in three components; Administrative, Program and Capital.
April 27, 2022	Budget statement and required attachments must be available, upon request, at each school building, office of administration, public library and on the district's website at least seven (7) days before the budget hearing and at least fourteen (14) days before budget vote day. In addition, the budget statement with attachments must be available at each voting location on budget vote day. Includes Report cards, ESSA report, PTRC, Adm. Salary Disclosure, Tax Exemption Report.
May 1-11, 2022	Mail budget notice to eligible voters, no later than six (6) days prior to budget vote day.
May 17, 2022	Annual Meeting-Statewide Annual Budget Vote Day & Board of Education Trustee Election.
July 1, 2022	Implement 2022/23 budget.

Adopt Budget

Adopt
Property Tax
Report Card

Submit
Property
Tax Report
Card to
NYSED

STATE AID

	PRIOR YEAR	GOVERNOR	FINAL	FROM GOVERNOR TO FINAL	
	2021-2022	2022-2023	2022-2023	\$	%
	Budget	Budget	Budget	Change	Change
	A	B	C	C-B	
Foundation Aid	37,143,641	38,257,950	38,257,950	-	0.00%
Universal Pre-K	624,380	624,380	879,720	255,340	40.89%
BOCES	1,547,620	1,512,793	1,860,670	347,877	23.00%
High Cost Excess Cost	1,158,717	932,796	929,434	(3,362)	-0.36%
Private Excess Cost	782,265	794,246	795,231	985	0.12%
Hardware & Technology	58,963	55,830	55,942	112	0.20%
Software, Library, Textbook	339,630	336,634	340,093	3,459	1.03%
Transportation	4,830,746	5,820,770	5,811,306	(9,464)	-0.16%
Building + Bldg Reorg Incentive	9,655,252	3,744,127	3,744,127	-	0.00%
High Tax Aid	2,794,176	2,794,176	2,794,176	-	0.00%
Total	58,935,390	54,873,702	55,468,649	594,947	1.08%
Less PRE-K	(624,380)	(624,380)	(879,720)	(255,340)	
TOTAL	58,311,010	54,249,322	54,588,929	339,607	0.63%

To Service Additional Students

Remote Program

Recommended:
Child Nutrition Program

RECOMMENDED BUDGET

- ❑ Recommended Budget Plan is Program Driven
 - ❑ Staff reductions are a result of a declining enrollment
- ❑ Elementary Class Size Guideline (25) Preserved
 - ❑ Projected range of 17 - 24 per class
- ❑ No Change in Academic Programs
- ❑ No Change in Fine and Performing Arts Programs
- ❑ No Change in Interscholastic Athletic Programs
- ❑ Continued Support K-12 Intervention Programs
- ❑ Includes three (3) contingent positions

STAFFING SUMMARY

Area	FTE Change
Administrative Staff	-2.0 FTE
Elementary Staff	-5.0 FTE
Secondary Staff	-7.6 FTE
Non-Instructional Staff	-5.0 FTE
TOTAL STAFF	- 19.6 FTE

Broad Area Staffing Summary
-19.6 FTE Decrease Overall

3.0 FTE Contingency Reserve

RECOMMENDED BUDGET / SPENDING PLAN

Description	2022/23 Proposed Budget	2021/22 Budget	Difference
ADMINISTRATION	15,933,818	15,068,820	864,999
CURRICULUM	73,876,131	76,370,092	(2,493,961)
TRANSPORTATION	10,300,702	10,403,580	(102,878)
CIVICS	10,000	0	10,000
BENEFITS, DEBT SERVIC & TRANSFERS	42,678,329	43,608,790	(930,461)
Grand Totals:	142,798,980	145,451,282	(2,652,302)
			-1.82%

Child Nutrition Program

RECOMMENDED TAX LEVY INCREASE 1.75%

		Recommended 1.75%	
		Levy @ 1.75%	
	2021-2022 Budget	2022-2023 Budget	Change
Allowable Tax Levy Limit	64,349,842	65,475,965	1,126,123
State Aid (excludes Pre-K)	58,407,047	54,588,929	(3,818,118)
PILOTs	7,950,069	8,023,904	73,835
Miscellaneous	1,423,272	1,423,272	-
Federal: CRRSA	2,650,317	3,119,524	469,207
Federal: ARP	3,346,683	3,417,386	70,703
Designated Fund Balance	4,000,000	4,000,000	-
Reserve: ERS	500,000	500,000	-
Reserve: TRS	750,000	750,000	-
Reserve: Workers Comp	500,000	500,000	-
Reserve: Unemployment	200,000	200,000	-
Reserve: EBALR	800,000	800,000	-
Transfer Debt Service	574,052	-	(574,052)
Total REVENUES	145,451,282	142,798,980	(2,652,302)
Total EXPENDITURES	145,451,282	142,798,980	(2,652,302)
GAP		0	
ESTIMATED ANNUAL INC. TO TAXES (Avg. Property)		\$ 108.35	

1.75%

Final State Aid
Additional State Aid
of \$339,607 for Child
Nutrition Program

Revised Federal
Grant Spending Plan

RECOMMENDED REVISED SPENDING PLAN-CRRSA & ARP

		Original Plan			
<u>Federal Grant</u>	<u>Period Use</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>Totals</u>
CRRSA	3/13/20 - 9/30/23	2,650,317	1,267,145		3,917,462
ARP	3/13/20 - 9/30/24	3,344,772	3,253,523	2,381,211	8,979,506
Total		5,995,089	4,520,668	2,381,211	12,896,968
		REVISED PLAN V.2			
<u>Federal Grant</u>	<u>Period Use</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>Totals</u>
CRRSA	3/13/20 - 9/30/23	797,938	3,119,524	-	3,917,462
ARP	3/13/20 - 9/30/24	1,202,062	3,417,386	4,360,058	8,979,506
Total		2,000,000	6,536,910	4,360,058	12,896,968
	Change	(3,995,089)	2,016,242	1,978,847	-

RECOMMENDED USE OF RESERVES & FUND BALANCE

❑ Recommended 2022/23 Use of Reserves & Fund Balance

❑ EBALR Reserve	\$800,000
❑ TRS Reserve	\$750,000
❑ ERS Reserve	\$500,000
❑ Workers Compensation Reserve	\$500,000
❑ Unemployment Reserve	\$200,000
❑ Appropriated Fund Balance	<u>\$4,000,000</u>
	\$6,750,000

PROPERTY TAX REPORT CARD 1 of 2

Form Due - April 25, 2022

Form Preparer Name:

CHRISTINE S. COSTA

Preparer's Telephone Number:

631-730-1551

Child
Nutrition

<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	145,451,282	142,798,980	-1.82 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	64,349,842	65,475,965	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	64,349,842	65,475,965	1.75 %
F. Permissible Exclusions to the School Tax Levy Limit	0	3,523,522	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	64,349,842	65,820,460	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	64,349,842	61,952,443	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	3,868,017	
Public School Enrollment	4,161	4,117	-1.06 %
Consumer Price Index			4.7 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	20,386,178	22,401,977
Assigned Appropriated Fund Balance	4,000,000	4,000,000
Adjusted Unrestricted Fund Balance	5,818,051	5,711,959
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

PROPERTY TAX REPORT CARD 2 of 2

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (Limit 200 Characters)**
Capital + (add)	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	2,346,416	2,346,870	0
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS	For self-insured Workers Compensation and benefits.	3,114,574	2,815,177	500,000
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	1,356,966	1,347,229	200,000
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE	For accrued 'employee benefits' due to employees upon termination of service.	6,216,533	7,017,736	800,000
Retirement Contribution	EMPLOYEES'	For employer retirement contributions to the State and Local Employees' Retirement System.	5,655,599	6,166,694	500,000
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)	TEACHERS'	For employer retirement contributions to the	1,707,939	2,708,270	750,000

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

NEXT STEPS

❑ Approve

- ❑ Revised CRRSA Spending Plan
- ❑ Revised ARP Spending Plan
- ❑ Recommended Use of Fund Balance & Reserves - \$6,750,000
- ❑ Recommended 2022/23 Budget/Spending Plan - \$142,798,980
- ❑ Recommended Tax Levy Increase – 1.75%

❑ Approve

- ❑ Property Tax Report Card

Child Nutrition



BUDGET MEETINGS / PRESENTATIONS

- ▶ ~~January 19, 2022~~
- ▶ ~~February 2, 2022~~
- ▶ ~~February 16, 2022~~
 - ▶ ~~Expenditure estimate~~
 - ▶ ~~Administration (1000), Transportation (5000), Benefit (9000) Codes~~
- ▶ ~~March 2, 2022~~
 - ▶ ~~Curriculum & Instruction (2000) Codes~~
- ▶ ~~March 16, 2022~~
 - ▶ ~~Staffing Analysis~~
- ▶ ~~March 30, 2022~~
 - ▶ ~~Workshop meeting~~
- ▶ ~~April 13, 2022~~
 - ▶ ~~Budget Adoption~~
- ▶ **May 4, 2022**
 - ▶ **Budget Hearing**
 - ▶ **PTA Presentation**

May 17, 2022 – Budget Vote & Trustee Election