



Board of Education Meeting

Wednesday, May 8, 2024

Budget Hearing

Antonio Santana, Superintendent of Schools

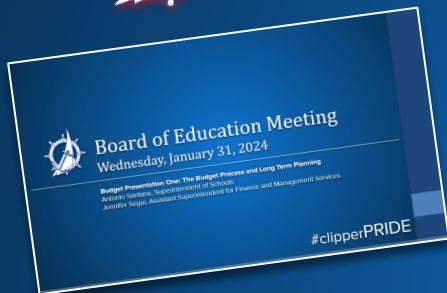
Jennifer Segui, Assistant Superintendent for Finance and Management Services

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South Country Central School District

Budget Process Recap - All Presentations are Available on the SCCSD Website



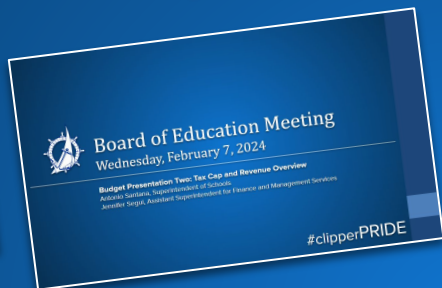
Ongoing review of programs to reduce expenditures.

Ongoing exploration of alternative revenue sources. (Donations, Grants, etc)

Considerations for both cuts to foundation aid, end for federal funds, and a drop in building aid may involve the strategic use of reserves.

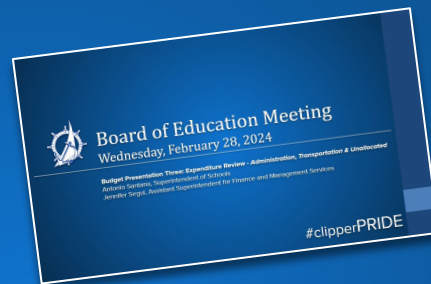
Engage in ongoing capital improvement projects, generating revenue in the form of building aid.

- Capital Reserve Votes (\$2.6 and \$2.2 Million)
- Energy Performance Contract (\$9 Million)
- Capital Transfer Budget Line
- Future Bond Proposals
- **May Capital Reserve Vote**



Based on the state formula, the tax levy limit for the South Country Central School District will be **2.70%**.

The final tax levy will be presented at the April 17 BOE meeting.

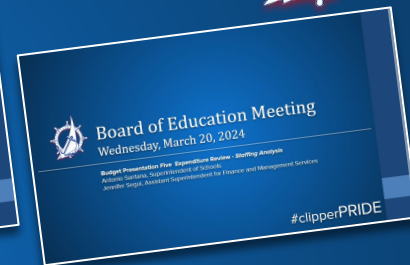


Administration (1000 Code) represents all costs associated with the general administration and operation of the school district.

Transportation (5000 Code) represents all costs associated with transportation, including field trips and athletics.

Unallocated (9000 Code) represents all costs associated with employee entitlements and benefits, debt and governmental obligations.

Curriculum and Instruction (2000 Code) represents all costs associated with both what is taught and how it is delivered, including staff, supplies, and other miscellaneous expenses.



South Country is looking to enhance our instructional programs, while maintaining class size. Additional staffing is being proposed to:

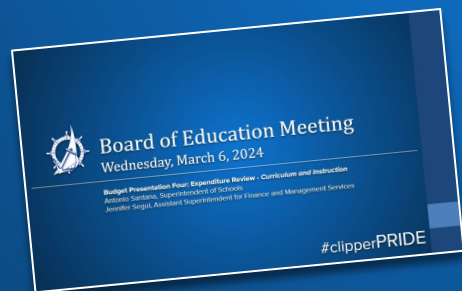
Add additional reading and math support to elementary school students.

Streamline the delivery of reading instruction and interventions at the middle school.

Add special classes to better serve our community and limit the number of students who require outside placements.

Allow more student choice at the secondary level; AP Courses and Electives.

Better serve high school students with the college and career readiness.



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South Country Central School District

Property Tax Report Card



Form Due - April 29, 2024

Form Preparer Name: JENNIFER SEGUI
Preparer's Telephone Number: 631-730-1551

Shaded Fields Will Calculate	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	140,682,000	143,057,785	11.54%
A. Proposed Tax Levy to Support the Total Budgeted Amount	67,275,993	69,094,953	
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	67,275,993	69,094,953	2.70%
E. Total Proposed School Year Tax Levy (A+B+C-D)	4,410,194	4,409,372	
F. Permissible Exclusions to the School Tax Levy Limit	64,107,083	64,685,561	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³			
H. Total Proposed Tax Levy for School Purposes, Excluding Exclusions and Levy for Library Debt, Plus Prior Year Tax: Cap Reserve	1,241,264	0	-0.79%
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	3,904	3,873	4.12%
Public School Enrollment			
Consumer Price Index			

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	25,756,043	27,536,957
Assigned Appropriated Fund Balance	4,000,000	4,000,000
Adjusted Unrestricted Fund Balance	5,635,289	5,722,311
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.99%

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 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

NYS requires schools districts to submit a *Property Tax Report Card*.

Includes percentage change in spending in general fund budget.

Includes the tax levy limit.

Includes allowable exclusions.

Includes the percentage change in proposed levy compared to prior year.

Includes enrollment.

Includes Fund balance and Reserves.

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	5,038,600	5,419,804	\$937,000 planned use in 2024-25 pending voter approval 5/21/24
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	2,669,503	2,672,799	\$650,000 planned use in 2024-25
Unemployment Insurance	UNEMPLOYMENT Insurance Fund	For reimbursement to the State Unemployment Insurance Fund.	1,348,078	1,349,740	\$50,000 planned use in 2024-25
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory		For proceeds from			
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 BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	7,864,827	8,374,513	\$750,000 planned use in 2024-25
Retirement Contribution	EMPLOYEES RETIREMENT SYSTEM	For employer retirement contributions to the State and Local Employees' Retirement System.	5,776,105	5,783,219	\$1,050,000 planned use in 2024-25
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	TEACHERS RETIREMENT SYSTEM		2,353,098	2,711,236	\$1,750,000 planned use in 2024-25



South Country Central School District

Property Tax Report Card- *Summary of Reserves*



Reserve Name	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-2025 School Year
CAPITAL	5,038,980.00	5,419,804.00	\$937,000 planned use in 2024-2025 pending voter approval 5/21/24
WORKERS COMPENSATION	2,669,503.00	2,672,789.00	\$650,000 planned use in 2024-2025
UNEMPLOYMENT	1,348,078.00	1,349,740.00	\$50,000 planned use in 2024-2025
EMPLOYEE BENEFIT ACCRUED LIABILITY	7,864,827.00	8,374,513.00	\$750,000 planned use in 2024-2025
EMPLOYEES' RETIREMENT SYSTEM	5,776,105.00	5,783,219.00	\$1,050,000 planned use in 2024-2025
TEACHERS RETIREMENT SYSTEM	2,353,098.00	2,711,236.00	\$1,750,000 planned use in 2024-2025

*New York State requires school district to submit this information based on balances as of March 31st, the end of the state's fiscal year.

*New York State requires school districts to submit estimated ending balances as well as the intended use of the reserves for the upcoming school year.

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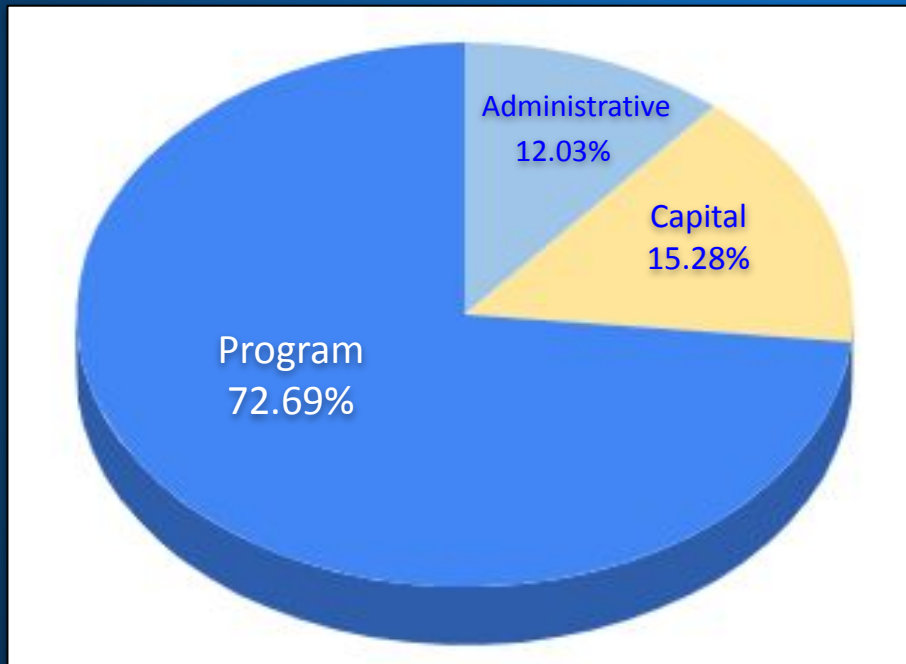


South Country Central School District

The Three Part Budget - *Administrative, Capital, and Program Expenditures*



NYS Education law provides that all district budgets be identified in three categories:



● Administrative ● Capital ● Program

- ADMINISTRATIVE EXPENSES**
- Curriculum Development
 - Staff Development
 - In-Service Development
 - Personnel
 - District Audits
 - Central Printing/Mailing
 - District Votes

- CAPITAL EXPENSES**
- Facilities Costs
 - Debt Services
 - Operations/Maintenance
 - Supplies
 - Utilities
 - Personnel

- PROGRAM EXPENSES**
- Student Services
 - Instructional Support
 - Transportation
 - Instructional Salaries and Benefits

This information represents data consistent with previous presentations, however formatted differently into three categories as required.



South Country Central School District

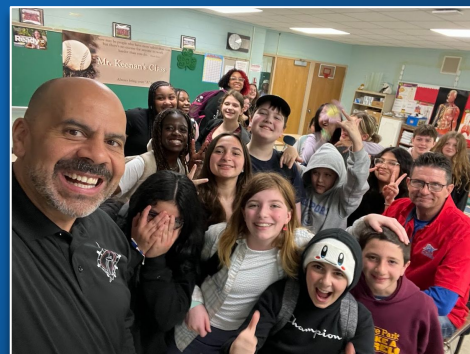
The Three Part Budget - *Administrative Expenditures*



	Budget	Proposed	
	23-24	24-25	Change
Board of Education	123,133	128,150	5,017
Central Administration	339,978	352,478	12,500
Finance	1,050,192	1,107,419	57,227
Legal Services	404,008	416,248	12,240
Personnel	467,064	452,766	(14,298)
Public Information	56,807	59,661	2,854
Other Central Services	3,776,849	4,622,444	845,595
Curriculum Development & Supervision	1,102,315	1,088,234	(14,081)
Supervision-Regular School	4,236,766	4,713,943	477,177
Research, Planning & Evaluation	33,573	50,014	16,441
Employee Benefits	4,076,905	4,222,292	145,387
Total Administrative Component	15,667,590	17,213,649	1,546,059

ADMINISTRATIVE EXPENSES

- Curriculum Development
- Staff Development
- In-Service Development
- Personnel
- District Audits
- Central Printing/Mailing
- District Votes





South Country Central School District

The Three Part Budget - *Capital Expenditures*



	Budget	Proposed	
	23-24	24-25	Change
Operation of Plant	9,453,649	9,517,281	63,632
Maintenance of Plant	346,884	373,101	26,217
Employee Benefits	3,447,238	3,214,451	(232,787)
Debt Service	7,527,975	7,760,425	232,450
Transfer to Capital	1,000,000	1,000,000	0
Total Capital Component	21,775,746	21,865,258	89,512

CAPITAL EXPENSES

- Facilities Costs
- Debt Services
- Operations/Maintenance
- Supplies
- Utilities
- Personnel

*Transfer to Capital enables the school district to engage in ongoing capital projects up to \$1,000,000 that will help update and renovate facilities all while garnering state aid.

*Projects for the 2024 / 2025 school year include replacing fuel tanks at Brookhaven Elementary and South Haven Pre-K Center, playground equipment for elementary schools, the overhaul of our fitness centers at Bellport Middle and High School, and additional auditorium enhancements.





South Country Central School District

The Three Part Budget - Program Expenditures



	Budget	Proposed	
	23-24	24-25	Change
Instruction (Net of Supervision)	65,994,120	67,961,900	1,967,780
Other District Transportation	195,836	151,888	(43,948)
Contract Transportation	9,832,652	10,060,376	227,724
Employee Benefits	26,916,056	25,504,713	(1,411,343)
Other Transfers	500,000	300,000	(200,000)
Total Program Component	103,438,664	103,978,877	540,213

PROGRAM EXPENSES

- Student Services
- Instructional Support
- Transportation
- Instructional Salaries and Benefits



*Reductions in Employee Benefits are largely due to the use of the EBLAR Reserve to off set expenditures as a result of the reduction in State Aid.

*Reductions in Other Transfers reflect the additional funding of food services by New York State enabling the district to decrease the budget allocation.



South Country Central School District



Proposed 2024 / 2025 School District Budget

Description	2023-2024	2024-2025
Tax Levy	67,275,993	69,094,953
State Aid	57,381,606	56,040,788
PILOTs (Payments In Lieu Of Taxes)	7,840,357	7,517,044
Miscellaneous Revenue	1,634,044	2,155,000
Subtotal	134,132,000	134,807,785
Appropriated Fund Balance	4,000,000	4,000,000
ERS Contribution Reserve	950,000	1,050,000
TRS Contribution Reserve	750,000	1,750,000
Workers Comp Reserve	500,000	650,000
Unemployment Reserve	50,000	50,000
Employee Benefits Accrued Liability Reserve (EBALR)	500,000	750,000
Total Revenue:	140,882,000	143,057,785
Total Expenditures:	140,882,000	143,057,785

Balanced Budget Proposal

1.54% Budget to Budget Increase / **2.70%** Tax Levy Increase

The final tax levy for the proposed budget is based upon the difference in the current tax levy (\$67,275,993) compared to the the proposed tax levy (\$69,094,953).

The tax levy limit for the proposed budget is **2.70%**.

Description	2023-24	2024-25
	Budget	Proposed
1000s	16,018,563	17,029,549
2000s	71,366,773	73,814,091
5000s	10,028,488	10,212,264
9000s	43,468,176	42,001,881
Total	140,882,000	143,057,785

At the end of the budget process, expenditures have been increased by **1.54%**

The final proposed tax levy is **2.70%**



South Country Central School District



Proposed 2024 / 2025 School District Budget Vote - Propositions



Proposition No. 1 - Authorization of Proposed Tax Levy Increase:

South County proposes the adoption the annual budget of the School District for the fiscal year 2024-2025 and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the School District. An increase of 2.70%



Proposition No. 2 - Expansion of High School Bus Routes:

Expand school bus service for resident students in grades 9 through 12 from the present transportation of students living more than one and one half (1 ½) miles from the school they attend to include transportation of students who live more than one (1) mile from the school they attend.



Proposition No. 3 - Use of Capital Reserve:

South Country is proposing the use of \$937,000 in capital reserve funds for the complete restoration and upgrade of the Bellport High School Auditorium:

- Removal and replacement of auditorium seating.
- Removal and replacement of the auditorium floor and carpets.
- Complete painting of the auditorium space.
- Upgrade to sound and lighting system.



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South Country Central School District

Schedule of Budget Meetings and Presentations



January 31, 2024

- Review of the Budget Process Long Term Planning

February 7, 2024

- Tax Cap & Revenue Overview

February 28, 2024

- 1000 General Support, Operation & Maintenance, Security, Utilities
- 5000 Transportation
- 9000 Employee Benefits, Debt Service, Fund Transfers & Capital Expenditures

March 6, 2024

- 2000 Curriculum & Instruction

March 20, 2024

- Staffing Analysis

April 3, 2024

- Expenses and Revenues Update

April 17, 2024

- Budget Adoption



~~May 8, 2024~~

~~Budget Hearing~~

May 21, 2024

BUDGET VOTE & ELECTION



[11]

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Board of Education Meeting

Wednesday, May 8, 2024

Budget Hearing

Questions?

[12]

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