



Board of Education Meeting

Wednesday, February 28, 2024

Budget Presentation Three: Expenditure Review - *Administration, Transportation & Unallocated*

Antonio Santana, Superintendent of Schools

Jennifer Segui, Assistant Superintendent for Finance and Management Services

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South Country Central School District

Budget Presentation Three: 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

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South Country Central School District



Budget Presentation Three: *Budget Process Timeline*

November / December

Initiate conversations with administrators regarding the budget process, including but not limited to procedures, considerations, and the identification of program needs.

December

Provide training to stakeholders (administration / clerical) on new budgeting process, including the use of the district's financial software to increase accuracy and efficiency.

February

Staffing counts as FTEs, (Full Time Equivalent), are due to district office and meetings are held with the administration to discuss staffing and program requests. (Wants versus Needs)

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March

Staffing requests are verified through projected enrollment (Elementary and Middle Schools) and course requests (High School)

April

School budget is finalized, presented to BOE, and adopted.



May

Budget Hearing and vote is held



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South Country Central School District

Budget Presentation Three: **Expenditure Review - Administration, Transportation & Unallocated**



Essential Questions

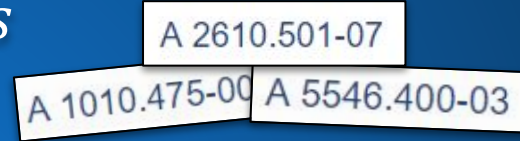
What guides school district accounting?

GAAP



What do the budget codes mean?

Revenue, Function, Object, & Location



What funds (revenues) are used to pay expenditures?

The General Fund (A)



What expenditures are included in the 1000 Code - Administration (*General Support*) *What is the projected budget for administrative expenditures?*

All costs associated with the general administration and operation of the school district.



What expenditures are included in the 5000 Code - Transportation? *What is the projected budget for expenditures for transportation?*

All costs associated with transportation, including field trips and athletics.



What expenditures are included in the 9000 Code - Unallocated? *What is the projected budget for unallocated expenditures?*

All costs associated employee entitlements and benefits, debt and governmental obligations.



South Country Central School District



Budget Presentation Three: **Expenditure Review - The 1000 Code - Administration (General Support)**

Code 1000 - Administration or General Support are all the expenses association with the general administration of the school district. Code 1000 includes the following functional areas:

Board of Education, District Clerk, and Annual Budget Vote and Election

The Central Administration (Superintendent's Office Staff, Supplies, and Conferences)

The Business Office (Staff, Treasurer, Auditors, Equipment, Supplies, & Contract Services)

Human Resources (Staff, Equipment, Supplies, Conferences, & Contract Services)

Legal and Public Information (Legal Counsel, Public Relations, & Related BOCES Services)

Operations and Maintenance (Staff, Equipment, Utilities, Conferences, & Related BOCES Services)

Central Printing & Data (Staff, Equipment Postage, Copies, Technology, Internet, & Related BOCES Services)

Insurance & Association Costs (Insurance, School Association Dues, & Related BOCES Services)





South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Board of Education (1010), District Clerk (1040), and Elections (1060)

		2023-24	2024-25
Description		Budget	Proposed
A 1010.475-00	CONFERENCE AND TRAVEL - BD OF ED	4,000	4,000
A 1010.490-00	BOCES - SVCS BOARD OF ED	1,000	0
A 1010.501-00	SUPPLIES - BD OF ED	1,100	1,100
A 1040.160-00	SAL DISTRICT CLERK DW	65,533	84,000
A 1040.475-00	CONFERENCE & TRAVEL- DISTRICT CLERK	0	350
A 1040.501-00	SUPPLIES - DISTRICT CLERK	1,000	700
A 1060.433-00	RENTAL OF MACHINES - ELECTION	7,500	7,000
A 1060.449-00	SAL - ELECTIONS	8,000	8,000
A 1060.472-00	ADVERTISING - ELECTIONS	10,000	21,000
A 1060.490-00	BOCES - ELECTIONS VTR REGIS	18,000	0
A 1060.501-00	SUPPLIES - ELECTIONS	7,000	6,000
Sub Total		123,133	132,150

*BOCES codes (1010.490 & 1060.490) have been reclassified to budget code 1680 for more precise budgeting.

*The District Clerk's salary was previously split in two budget lines. This has been corrected for more precise budgeting.



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Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Central Administration (1240)

		2023-24	2024-25
Description		Budget	Proposed
A 1240.150-00	SAL SUPERINTENDENT DW	225,000	237,500
A 1240.153-00	CAR ALLOWANCE	6,000	6,000
A 1240.160-00	SAL CLER OFFICE OF SUPT	95,978	95,978
A 1240.475-00	CONFERENCE EXPENSE - SUPT	6,500	9,000
A 1240.501-00	SUPPLIES - SUPT OF SCHOOLS	6,500	4,000
Subtotal		339,978	352,478



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South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Business Office (1310)

		2023-24	2024-25
Description		Budget	Proposed
A 1310.150-00	SAL ASST SUPT BUSINESS DW	161,500	163,115
A 1310.160-00	SAL BUSINESS OFFICE STAFF DW	412,767	485,680
A 1310.200-00	EQUIPMENT	1,200	1,200
A 1310.400-00	CONTRACT SVCS - BUSINESS OFFICE	59,000	62,500
A 1310.472-00	ADVERTISING - BUSINESS OFFICE	1,000	1,000
A 1310.475-00	CONFERENCES	3,000	5,000
A 1310.490-00	BOCES - BUSINESS ADMIN	52,384	59,203
A 1310.501-00	SUPPLIES - BUSINESS OFFICE	30,000	20,000
Subtotal		720,851	797,697

*Assistant

Superintendent salary represents a .85 FTE (.15 FTE Budgeted in Transportation (5510) as it is aidable)

*Clerical assigned to both Operations and Maintenance and the Business office (1310). Salary reflected in both.

*The business office was fully staffed in the 2023/2024 school year and civil service titles were reclassified. Additionally, a portion of the Treasurer's salary is reflected in 1310.160 for better tracking of responsibilities as it pertains to budgeting.





South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Business Office (1320)(1345)

		2023-24	2024-25
Description		Budget	Proposed
A 1320.445-00	AUDITOR (EXTERNAL)	55,600	55,600
A 1320.446-00	AUDITOR (INTERNAL)	59,000	59,000
A 1320.447-00	AUDITOR (CLAIMS)	17,500	17,500
A 1325.160-00	SAL DISTRICT TREASURER DW	100,000	70,040
A 1345.160-00	SAL PURCHASING AGENT DW	86,667	92,959
A 1345.490-00	BOCES - PURCHASING SVC	10,574	10,623
Subtotal		329,341	305,722

*The District Treasurer's Salary has been split to reflect responsibilities in the business office. (1310.160)





South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Human Resources (1430)

		2023-24	2024-25
Description		Budget	Proposed
A 1430.150-00	SAL ASST SUPT PERSONNEL	215,921	190,000
A 1430.160-00	SAL CLER STAFF PERSONNEL DW	171,226	183,024
A 1430.200-00	EQUIPMENT - PERSONNEL	2,000	2,000
A 1430.400-00	CONTR SVCS ADV RECRUIT HR	14,000	14,000
A 1430.475-00	CONF TRVL ASST SUPT HR	1,500	1,500
A 1430.490-00	BOCES - SUBS RECRUIT NIS HR	57,417	57,242
A 1430.501-00	SUPPLIES - PERSONNEL	5,000	5,000
Subtotal		467,064	452,766



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South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Legal (1420) and Public Information (1480)

		2023-24	2024-25
Description		Budget	Proposed
A 1420.441-00	LEGAL RETAIN GEN COUNSEL	57,783	57,783
A 1420.442-00	LEGAL OTHER NON-RETAIN GEN	231,132	231,132
A 1420.443-00	LEGAL NEGOTIATIONS RETAINER	38,873	38,873
A 1420.444-00	LEGAL NEGOTIATIONS HOURLY	61,800	61,800
A 1420.445-00	LEGAL BOND COUNSEL	14,420	14,420
A 1480.449-00	CONTR SVCS NWSLTR CLNDR PRINT	15,000	15,000
A 1480.490-00	BOCES-CONSULTANTS	41,807	44,661
Subtotal		460,815	463,669





South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Operations and Maintenance (1620 & 1621 Staffing)

Description		2023-24 Budget	2024-25 Proposed
A 1620.150-00	SALARY - OPERATIONS	130,000	133,900
A 1620.160-00	SAL CUSTODIAL	2,617,400	2,675,885
A 1620.163-00	SAL CLER DIR BUILDINGS & GNDS DW	75,055	81,581
A 1620.165-00	SAL SUB-CUSTODIAL DW	200,000	200,000
A 1620.190-00	SAL OVERTIME OPERATIONS	155,250	195,000
A 1620.190-00-2800	SAL OVERTIME ATHLETICS	60,000	70,000
A 1620.190-00-2900	SAL OVERTIME USE OF FACILITIES	10,350	11,000
A 1621.160-00	SAL MAINTAINERS DW	346,884	373,101
Subtotal		3,594,939	3,740,467



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South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Operations and Maintenance (1620 & 1621)

		2023-24	2024-25
Description		Budget	Proposed
A 1620.200-00	EQUIPMENT - B&G	105,000	105,000
A 1620.449-00	CONTRACT SVC - B&G	2,020,000	2,100,000
A 1620.454-00	FUEL OIL	151,011	151,011
A 1620.455-00	WATER SERVICE	50,000	50,000
A 1620.469-00	CARTAGE	120,000	130,000
A 1620.474-00	TRAVEL - B&G	5,000	5,000
A 1620.476-00	NATURAL GAS	683,543	697,214
A 1620.477-00	ELECTRIC	1,385,928	1,455,225
A 1620.478-00	TELEPHONE SERVICE	30,000	30,000
A 1620.490-00	BOCES - OP OF PLANT HLT SFTY	21,012	100,115
A 1620.501-00	MAINTENANCE SUPPLIES - B&G	43,500	140,000
A 1620.540-00	CUSTODIAL SUPPLIES - DW	465,000	393,750
A 1620.560-00	UNIFORMS BUILDINGS & GROUNDS	25,000	25,000
A 1620.570-00	AUTO PARTS BUILDINGS & GROUNDS	26,000	26,000
A 1620.571-00	GASOLINE - BUILDINGS & GROUNDS	60,000	60,000
Subtotal		5,190,994	5,468,315

* Increases generally represent inflation, cost escalation for services, and rising energy costs.

* Budget lines have been modified reflecting a shift to contracting with BOCES for services because the services are then aidable to the district. (1620.490)



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South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Safety Officers (1622)

		2023-24	2024-25
Description		Budget	Proposed
A 1622.160	SAL SAFETY OFFICERS	976,400	946,400
A 1622.190-00	SAL OVERTIME SAFETY OFFICERS	13,200	43,200
A 1622.200-00	EQUIPMENT	15,000	3,000
A 1622.500-00	SECURITY - MATERIALS & SUPPLIES	10,000	22,000
Subtotal		1,014,600	1,014,600

*South Country has a full complement of Safety Officers and we have been providing better supervision at events scheduled for after school hours. While the budget lines have been reallocated, the proposed budget for Safety Officers remains constant.





South Country Central School District



Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Central Printing & Data (1670 & 1680)

		2023-24	2024-25
Description		Budget	Proposed
A 1670.160-00	Courier - Central Mailing	28,671	28,641
A 1670.473-00	POSTAGE CENT MAILING DW	80,000	80,000
A 1680.160-00	SAL DATA PROCESS & TECHNOLOGY DV	191,621	228,486
A 1680.190-00	OVERTIME	1,500	1,500
A 1680.200-00	EQPT - DATA PROCESSING	120,000	66,400
A 1680.400-00	CONTRACTUAL AND OTHER	0	80,000
A 1680.449-00	CABLEVISION - INTERNET	130,000	211,000
A 1680.490-00	BOCES - CTRL DATA PROCESSING	1,495,386	2,520,483
A 1680.490-06	BOCES DW COPY MACHINES	207,341	213,561
A 1680.501-00	SUPPLIES DATA PROCESSING	143,230	85,330
Subtotal		2,397,749	3,515,401

* The addition of Contractual and Other (1680.400) represents an adjustment in the budget code to more precisely reflect the expenditures. Consequently, the supply budget was reduced.

* The increase in BOCES Data Processing (1680.490) again represents reclassifying items in the correct budget codes.

* The increase in BOCES Data Processing (1680.490) also represents the proposed purchase of Chromebooks for grades 3, 6, and 9. Purchasing the Chromebooks through BOCES enables the school district to receive aid.



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Budget Presentation Three: *Expenditure Review - The 1000 Code - Administration (General Support)*

Insurance (1910), Association Costs (1920), & BOCES (1981)

Description		2023-24 Budget	2024-25 Proposed
A 1910.422-00	LIABILITY INSURANCE	581,522	596,522
A 1910.424-00	OTHER INSURANCE	152,177	137,177
A 1920.479-00	SCHOOL ASSOCIATION DUES	25,000	25,000
A 1981.490-00	BOCES - ADMIN & FACILITY FEES	620,401	639,013
Sub total		1,379,100	1,397,712





South Country Central School District

Budget Presentation Three: *Expenditure Review - The 5000 Code - Transportation*



Code 5000 - Transportation includes budget lines for all student transportation costs, including salaries, contract services, and transportation to district schools, BOCES programs, Special Education Programs, Private Schools, Athletics, and Field Trips.





South Country Central School District

Budget Presentation Three: *Expenditure Review - The 5000 Code - Transportation*

Transportation Codes 5510, 5530, 5540, 5545, & 5581)



Description		2023-24 Budget	2024-25 Proposed
A 5510.150-00	SAL - ADMIN OF TRANSPORTATION	28,500	28,785
A 5510.160-00	SAL-CLERICAL	8,838	9,103
A 5510.161-00	SAL-BUS MONITORS	100,000	100,000
A 5510.400-00	CONTRACT SVCS	5,000	5,000
A 5510.440-00	COMPUTERIZED TRANSPORTATION	8,800	9,000
A 5530.434-00	LEASE OF BUILDING	44,698	44,698
A 5540.400-00	CONTRACT TRANS - REG SCHOOL	9,350,693	9,537,707
A 5540.401-00	Add'l Coverage - Reg School	30,000	30,000
A 5545.401-00	ATHLETICS TRANS BY CONTRACT	351,800	351,800
A 5545.403-00	FIELD TRIPS (MUSIC)	22,459	44,511
A 5545.404-00	FIELD TRIPS (MATH)	1,000	1,000
A 5546.400-01	STUDENT TRIPS - BRKHVN	3,500	5,000
A 5546.400-02	STUDENT TRIPS - CRITZ	2,500	2,500
A 5546.400-03	STUDENT TRIPS - FPL	3,100	3,100
A 5546.400-04	STUDENT TRIPS - BMS	34,500	34,500
A 5546.400-05	STUDENT TRIPS - KS	3,100	5,500
A 5546.400-07	STUDENT TRIPS HS	10,000	13,500
A 5546.499-00-4400	FIELD TRIPS DW	20,000	20,000
Sub-Total		10,028,488	10,245,704

*Assistant Superintendent salary represents a .15 FTE as it is aidable (.85 FTE budgeted in the business office 1310)

*Increases in transportation contracts represent expected cost escalations for the upcoming year.

*Additional funds are allocated for Bellport Middle School to help subsidize grade level trips.



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South Country Central School District

Budget Presentation Three: **Expenditure Review - The 9000 Code - Unallocated**



Code 9000 - Unallocated or Undistributed expenditures essentially mean that these specific codes are not assigned to the function for which it is expended. Code 9000 includes the following:



Governmental Obligations (Retirement Systems, Social Security / Medicare Tax (FICA), Workers' Compensation, and Unemployment Insurance)



Employee Benefits (Life, Disability, Dental, and Health Insurance, Medicare Reimbursements, Insurance Opt Out, Sick Leave Buyouts, Tuition Reimbursements, Terminal Leave Payouts and Sick Leave Buybacks)



Debt Service & Special Aid (Serial Bonds Principal & Interest, Tax & Revenue Anticipation Notes Interest, Transfer to Food Service Fund and Special Aid Fund)



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South Country Central School District

Budget Presentation Three: *Expenditure Review - The 9000 Code - Unallocated*



Governmental Obligations (9010, 9020, 9030, 9040, & 9050)



Description		2023-24 Budget	2024-25 Proposed
A 9010.800-00	EMPLOYEES RETIREMENT	1,206,651	1,218,718
A 9020.800-00	TEACHER RETIREMENT	6,041,782	6,102,200
A 9030.800-00	SOCIAL SECURITY	5,123,282	5,174,515
A 9040.800-00	WORKERS' COMPENSATION	850,000	785,000
A 9050.800-00	UNEMPLOYMENT INSURANCE	100,000	50,000
Subtotal		13,321,715	13,330,433





South Country Central School District

Budget Presentation Three: *Expenditure Review - The 9000 Code - Unallocated*



Employee Benefits (9045, 9055, 9060, 9070, 9080, 9089, & 9090)

Description		2023-24 Budget	2024-25 Proposed
A 9045.800-00	LIFE INSURANCE	91,339	94,079
A 9055.800-00	DISABILITY INSURANCE	60,655	61,262
A 9060.800-00	HEALTH INSURANCE	16,036,932	16,197,301
A 9060.801-00	MEDICARE REIMBURSEMENTS	1,550,183	1,557,934
A 9060.802-00	HEALTH INS OPT OUT	1,500,000	1,475,000
A 9060.803-00	BTAA Health Reimbursement	60,500	60,500
A 9070.800-00	DENTAL INSURANCE	618,877	621,971
A 9090.800-00	TERMINAL LEAVE PAYOUTS & SL BUYBACKS	1,200,000	1,200,000
Subtotal		21,118,486	21,268,047





South Country Central School District

Budget Presentation Three: *Expenditure Review - The 9000 Code - Unallocated*



Debt Service & Special Aid (9711, 9760, 9901 & 9950)

		2023-24	2024-25
Description		Budget	Proposed
A 9711.600-00	SERIAL BONDS PRINCIPAL	5,625,000	5,875,000
A 9711.700-00	SERIAL BONDS INTEREST	1,402,975	1,135,425
A 9760.700-00	TAX ANTICIPATION NOTE INT	500,000	811,250
A 9901.930-00	Transfer to School Food Service	250,000	250,000
A 9901.950-00	TRANSFER TO SPECIAL AID FUND	250,000	250,000
A 9950.900-00	TRANSFER TO CAPITAL FUNDS	1,000,000	1,000,000
Subtotal		9,027,975	9,321,675

*The Transfer to School Food Service is reduced because the district qualifies for Community Eligibility Provision (CPE) - A federal provision that provides free breakfast and lunch to all students.



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South Country Central School District

Budget Presentation Three: *Expenditure Review - Administration, Transportation & Unallocated*



Description	2023-24 Budget	2024-25 Proposed	Percentage Change
1000s	16,018,563	17,640,977	10.13%
5000s	10,028,488	10,245,704	2.17%
9000s	43,468,176	43,920,155	1.04%
Total	69,515,227	71,806,836	3.30%

*The total represents approximately fifty percent of the overall budget.

*The percent change only applies to these budget expenditures and not the overall budget.

April 3, 2024
• Expenses and Revenues Update

*The budgeted expenditures are projected and may change prior to the final proposed budget.



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South Country Central School District

Budget Presentation Two: Schedule of Budget Meetings and Presentations



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- ~~• Review of the Budget Process Long Term Planning~~

~~February 7, 2024~~

- ~~• Tax Cap & Revenue Overview~~

February 28, 2024

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March 6, 2024

- **2000 Curriculum & Instruction**

March 20, 2024

- Staffing Analysis

April 3, 2024

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April 17, 2024

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May 8, 2024

Budget Hearing

May 21, 2024

BUDGET VOTE & ELECTION

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Board of Education Meeting

Wednesday, February 15, 2023

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Questions?