

South Country Central School District

Budget Hearing



South Country CSD

BUDGET DEVELOPMENT CALENDAR

Date	Action
November 2020	Distribute budget packages to Principals and Directors with budget parameters and deadlines.
December 2020	Cabinet reviews and meets with Principals and Directors to review preliminary budget requests.
January 20, 2021	Present initial budget planning with reserve and fund balance information to Board of Education.
February 10, 2021	Present preliminary revenue and tax levy limit calculation to the Board of Education.
February 24, 2021	Present updated budget estimates with detailed discussion on Administration (1000), Transportation (5000) & Benefit (9000) codes to Board of Education.
March 1, 2021	Submit initial 2021/22 tax levy limit calculation to the Office of the State Comptroller & SED.
March 10, 2021	Present updated budget estimates with detailed discussion on Curriculum & Instruction (2000) codes to Board of Education.
March 24, 2021	Present updated budget estimates with detailed discussion on Staffing Analysis to Board of Education.
1 st Publication March 30, 2021 - April 3, 2021	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 (May18, 2021). Publication should appear in two (2) general circulation newspapers.
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May 6-12, 2021	Mail budget notice to eligible voters, no later than six (6) days prior to budget vote day.
May 18, 2021	Annual Meeting-Statewide Annual Budget Vote Day & Board of Education Trustee Election.
July 1, 2021	Implement 2021/22 budget.

Property Tax
Report Card

PROPERTY TAX REPORT CARD 1 of 2

Form Due - April 26, 2021

Form Preparer Name: CHRISTINE COSTA
 Preparer's Telephone Number: 631-730-1551

Shaded Fields Will Calculate	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	138,330,713	145,451,282	5.15 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	63,555,904	64,349,842	
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)	63,555,904	64,349,842	1.25 %
F. Permissible Exclusions to the School Tax Levy Limit	134,886	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	63,421,018	64,349,842	
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)	63,421,018	64,349,842	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	4,220	4,161	-1.40 %
Consumer Price Index			1.23 %

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 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	18,047,505	19,118,029
Assigned Appropriated Fund Balance	4,000,000	4,000,000
Adjusted Unrestricted Fund Balance	5,533,226	5,818,051
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

PROPERTY TAX REPORT CARD 2 of 2

4/26/2021

New York State Education Department State Aid Management System (SAMS)

Schedule of Reserve Funds

Intended Use
of the
Reserve in
the
2021-22
School Year
(Limit 200
Characters)**

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	
Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	2,343,547	2,345,053	0
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	2,860,798	3,062,764	500,000
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	1,355,307	1,356,178	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	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	574,052	574,052	574,052
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		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 BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	4,967,529	4,970,721	800,000
Retirement Contribution	EMPLOYEES' RETIREMENT SYSTEM	For employer retirement contributions to the State and Local Employees' Retirement System.	4,899,038	5,102,314	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	TEACHERS' RETIREMENT SYSTEM	For employer retirement contributions to the Teachers' Retirement System	706,140	1,706,947	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.

South Country CSD

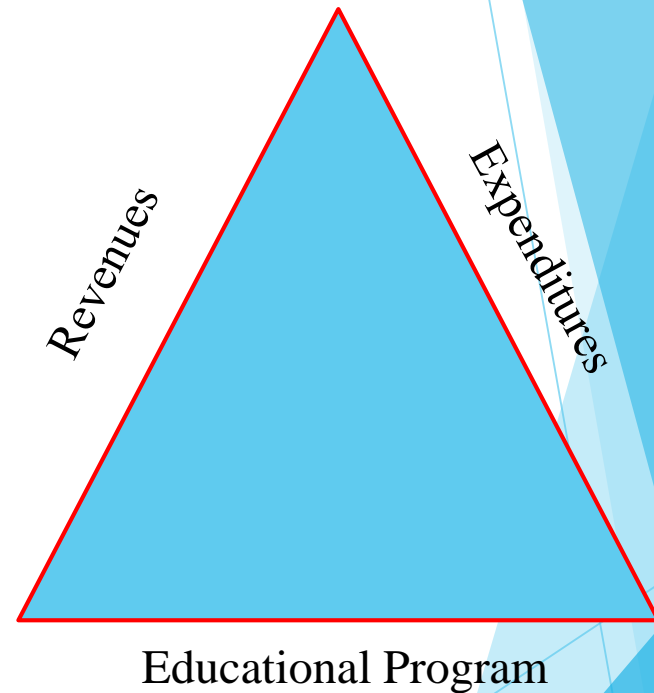
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Budget Hearing

WHAT WE WILL COVER TODAY

- ▶ Three Part Budget
- ▶ Revenues
- ▶ Tax Levy Impact to Average Homeowner
 - ▶ STAR
- ▶ Contingency Budget
- ▶ Vote Reminders



THREE PART BUDGET

The three part budget consists of three components:

- ▶ *Administrative*
- ▶ *Capital*
- ▶ *Program (Instructional)*

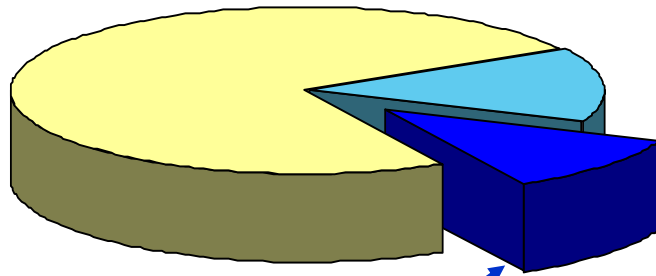
THREE PART BUDGET

	2020-21			2021-22		
Function Description	Administration	Program	Capital	Administration	Program	Capital
Board of Education	86,289	0	0	88,212	0	0
Central Administration	377,260	0	0	412,451	0	0
Finance	929,781	0	0	948,911	0	0
Legal Services	385,000	0	0	392,240	0	0
Personnel	485,347	0	0	495,052	0	0
Records Management	0	0	0	0	0	0
Public Information	55,314	0	0	56,121	0	0
Operation of Plant	0	0	8,254,842	0	0	8,733,811
Maintenance of Plant	0	0	334,665	0	0	336,028
Other Central Services	3,130,682	0	0	3,605,994	0	0
Judgments & Claims	0	0	0	0	0	0
Refund of Taxes	0	0	0	0	0	0
Other Special Items	0	0	0	0	0	0
Curriculum Development & Supervision	814,713	0	0	1,191,040	0	0
Supervision-Regular School	4,347,222	0	0	4,352,806	0	0
Supervision-Special School	0	0	0	0	0	0
Research, Planning & Evaluation	58,624	0	0	59,197	0	0
Instruction (Net of Supervision)	0	68,323,333	0	0	70,767,049	0
Purchase of Buses	0	0	0	0	0	0
Other District Transportation	0	412,422	0	0	413,925	0
Garage Building	0	0	0	0	0	0
Contract Transportation	0	9,127,809	0	0	9,989,655	0
Community Services	0	0	0	0	0	0
Employee Benefits	4,974,253	24,871,266	3,316,169	5,305,176	26,525,880	3,536,784
Debt Service	0	0	7,595,725	0	0	7,690,950
Transfer to Capital	0	0	0	0	0	0
Transfer to Debt Service	0	0	0	0	0	0
Other Transfers	0	450,000	0	0	550,000	0
TOTAL	15,644,484	103,184,830	19,501,401	16,907,200	108,246,509	20,297,573
PERCENTAGE OF BUDGET	11.31%	74.59%	14.10%	11.62%	74.42%	13.95%
			138,330,714			145,451,282

ADMINISTRATIVE COMPONENT

2020-21

PASSED BUDGET

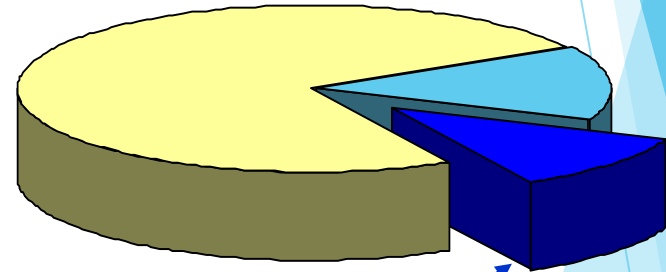


11.31%

\$15,644,483

2021-22

ADOPTED BUDGET

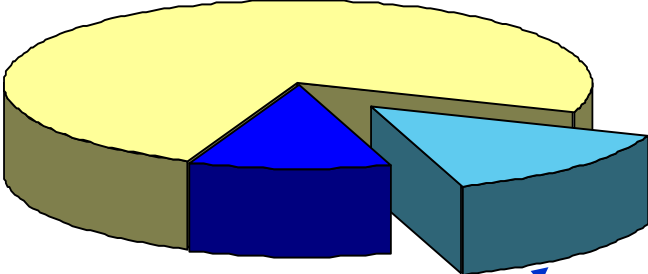


11.62%

\$16,907,200

CAPITAL COMPONENT

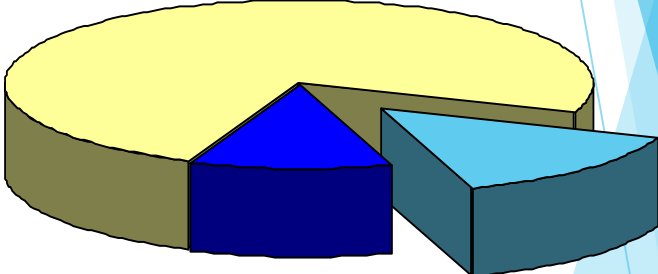
**2020-21
PASSED BUDGET**



14.10%

\$19,501,401

**2021-22
ADOPTED BUDGET**

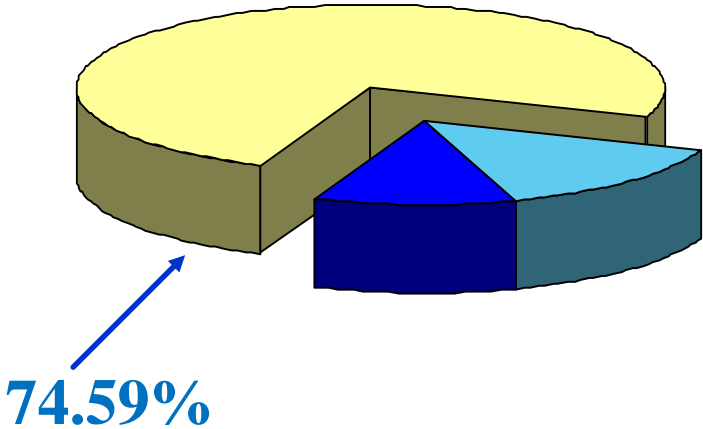


13.95%

\$20,297,573

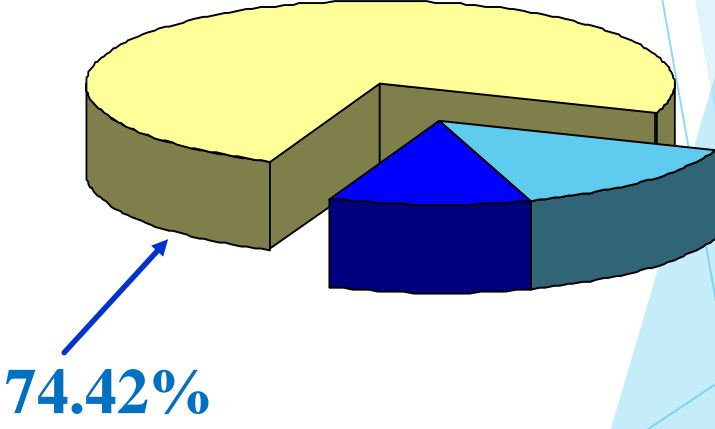
PROGRAM COMPONENT

**2020-2021
PASSED BUDGET**



\$103,184,830

**2021-22
ADOPTED BUDGET**



\$108,246,509

REVENUES SOURCES

	2021-2022 Estimated Revenue
Allowable Tax Levy Limit	\$64,349,842
State Aid – Enacted	\$58,407,047
CRRSA Federal Funding	\$1,400,000
RESCUE Federal Funding	\$4,597,000
PILOTs	\$7,950,069
Miscellaneous Revenue	\$1,423,272
Designated Fund Balance	\$4,000,000
EBALR Reserve	\$800,000
TRS Reserve	\$750,000
ERS Reserve	\$500,000
Workers’ Compensation Reserve	\$500,000
Unemployment Reserve	\$200,000
Transfer-Debt Service Fund	\$574,052
TOTAL REVENUES	145,451,282
TOTAL EXPENDITURES	145,451,282

PROPOSED TAX LEVY – at LIMIT

Prior Year Tax Levy	63,555,904
Multiply by: Tax Base Growth Factor	1.0017
Adjusted Tax Levy	63,663,949
Add: PILOTS from prior year	7,892,364
Subtract: Tort Judgements >5%	-
Subtract: BOCES Capital Exclusion	134,886
Adjusted Prior Year Tax Levy	71,421,427
Multiply by: Allowable tax levy growth factor	0.01230
Tax Levy including Growth Factor	72,299,911
Subtract: PILOTS from current year	7,950,069
Add: Available Carryover	-
Tax Levy Limit	64,349,842
Exclusions:	
Add:Capital (District & BOCES)	-
Add: Tort Judgements >5%	-
Add: ERS >2%	-
Add: TRS >2%	-
Maximum Allowable Tax Levy	64,349,842
Voter Approved 2020 - 2021 Tax Levy:	63,555,904
Increase \$	793,938
Increase %	1.25%

TAX IMPACT ON AVERAGE HOMEOWNER

Projected Budget	145,451,282
Tax Levy Limit	64,349,842
Tax Rate Per \$100 Assessed Value	241.87
Tax Rate Increase	
Full Value	26,604,904
	Tentative
Tax Rate per \$1,000 of Ass. Value	\$ 2,418.72
# of Parcels	12,880
Average Assessed Value	2,065.60
Taxes on Average homeowner	\$ 4,996.11
	61.64
	1.25%
Annual Increase	\$ 61.64
Monthly Increase	\$ 5.14

*Average home assessment provided by the Town of Brookhaven Assessor's Office

STAR PROGRAM

▶ STAR

- ▶ New York State Tax Relief Program that provides a partial exemption from school property taxes for owner occupied, primary residences.

▶ BASIC STAR program

- ▶ Available to all homeowners
- ▶ Reduction in assessed value or tax credit

▶ ENHANCED STAR** program

- ▶ Homeowner over 65 years of age.
- ▶ Level of income determines size of exemption.

Exemption Type	Maximum Reduced Taxes*	Number of Households
Basic STAR	\$979	3,347
Enhanced STAR	\$2,220	784

* STAR amounts provided by Office of Real Property Taxes

** New Enhanced Exemption began in 16-17 school year

CONTINGENCY BUDGET

2021/22 Contingency Budget	
	2021/22
2021/22 Budget (includes 4/7/21 recommendation to reduce \$500,000)	145,451,282
Less Equipment (does not include Chrome books as they are a supple <\$500 e	(505,586)
Less Transfer to Capital	-
Plus Aidable Technology Equipment	120,000
Plus PPS equipment	15,000
Plus Health & Safety	-
Confidential Salary Increases	(16,974)
Non Essential Maintenance	-
Total Budget less non-contingent	145,063,722
Revenues	
Tax Levy 2020/21	63,555,904
State Aid (adopted budget)	58,407,047
Other (use \$4,597,000 RESCUE & 1,400,000 CRRSA)	15,370,341
CBA deferral	-
Reserves/FB (adopted budget)	7,324,052
Contingency Revenue	144,657,344
Gap	(406,378)
Less Administrative Budget Code Adjustment	(550,474)
Potential Contingent Budget for reporting	144,494,430
Total Contingent Cut Needed	(956,852)

**Required
Tax
Levy
at
0%**

VOTE REMINDERS

MAY 18, 2021

at

Bellport Middle School

from

7:00 a.m. - 9:00 p.m.