



Board of Education Meeting

Wednesday, February 26, 2025

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 One: *Schedule of Budget Meetings and Presentations*

January 22, 2025

- Review of the Budget Process and Long Term Planning

February 5, 2025

- Tax Cap & Revenue Overview

February 26, 2025

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

March 5, 2025

- 2000 Curriculum & Instruction

March 19, 2025

- Staffing

April 2, 2025

- Expenses and Revenues Update**

April 23, 2025

- Budget Adoption



May 7, 2025

Budget Hearing

May 20, 2025

BUDGET VOTE & ELECTION





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





South Country Central School District



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



Essential Questions

What guides school district accounting?

GAAP



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.



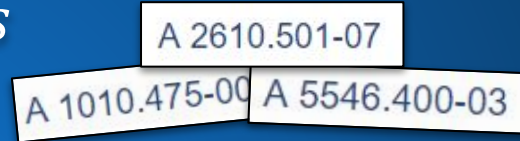
What expenditures are included in the 5000 Code - Transportation? *What is the projected budget for expenditures for transportation?*

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.



What do the budget codes mean?

Revenue, Function, Object, & Location



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)*

Account	Description	2024-25 Budget	2025-26 Proposed
1010	BOARD OF EDUCATION	5,100	6,600
1040	DISTRICT CLERK	81,050	85,716
1060	DISTRICT MEETING	42,000	42,000
1240	CHIEF SCHOOL ADMINISTRATOR	352,478	358,856
1310	BUSINESS ADMINISTRATION	797,697	844,634
1320	AUDITING	132,100	133,462
1325	TREASURER	74,040	78,125
1345	PURCHASING	103,582	106,742
1420	LEGAL	416,248	431,885
1430	PERSONNEL	452,766	468,644
1460	RECORDS MANAGEMENT	0	63,517
1480	PUBLIC INFORMATION & SERVICES	59,661	71,001
1620	OPERATION OF PLANT	8,702,681	9,195,924
1621	MAINTENANCE OF PLANT	373,101	384,379
1622	SECURITY	814,600	1,019,400
1670	CENTRAL PRINTING & MAILING	108,641	109,675
1680	CENTRAL DATA PROCESSING	3,116,092	3,200,457
1910	UNALLOCATED INSURANCE	733,699	901,847
1920	SCHOOL ASSOCIATION DUES	25,000	25,250
1981	BOCES ADMINISTRATIVE COSTS	639,013	658,183
	Total	17,029,549	18,186,296

1460 Records Management - Initially budgeted under 2810 400 in 24-25; but should be coded to 1460 490, as this is the second year of a two-year project cross-contracted with BOCES for the Digitization of Student Records

1622 Security - The Increase is based on a year-over-year analysis of safety officer salary expenses, reflecting adjustments needed to align with actual costs

1910 Unallocated Insurance - Covers district-wide liability and property insurance. The large (about 23%) increase is due to higher property values from completed projects and inflation, as shown in the required five-year appraisal



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*



Account	Description	2024-25 Budget	2025-26 Proposed
5510	DISTRICT TRANSPORT	151,888	153,526
5540	CONTRACT TRANSPORT	9,567,707	11,154,801
5545	TRANSPORTATION ATHLETICS	408,569	433,217
5546	TRANSPORTATION FIELD TRIP BLDG	84,100	89,000
	Total	10,212,264	11,830,544

5540 Contract Transportation - There is an anticipated increase in transportation costs due to the required RFP process. These increases are projected state wide as operational costs increase.

5545 Athletic Transportation - This represents a separate contract, which can be extended if needed. The increase represents increases in CPI.

5546 Transportation Field Trip BLDG - Funds are allocated for our school buildings to help subsidize transportation costs for grade level field trips.



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)



South Country Central School District



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

Account	Description	2024-25 Budget	2025-26 Proposed
9010	STATE RETIREMENT	1,218,718	1,495,703
9020	TEACHERS' RETIREMENT	6,116,645	6,177,811
9030	SOCIAL SECURITY	5,211,026	5,367,357
9040	WORKERS' COMPENSATION	200,000	200,000
9045	LIFE INSURANCE	94,079	173,400
9050	UNEMPLOYMENT INSURANCE	20,000	60,000
9055	DISABILITY INSURANCE	61,262	61,262
9060	HEALTH INSURANCE	19,297,755	22,099,653
9070	DENTAL INSURANCE	621,971	649,960
9090	TERMINAL LEAVE PAYOUTS	100,000	100,000
9711	SERIAL BONDS PRINC & INT	7,010,425	6,783,950
9760	TAX ANTICIP NOTE INT	750,000	750,000
9901	TRANSFER TO OTHER FUNDS	300,000	300,000
9950	TRANSFER TO CAPITAL	1,000,000	0
	Total	42,001,881	44,219,096

9060 Health Insurance - Includes Medicare reimbursements to retirees and buyout payments for employees who opt out of employer-provided health insurance. The biggest increase represents both a five percent increase in January, followed by an additional ten percent increase for the upcoming fiscal year.



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

Description	2024-25 Budget	2025-26 Proposed	Percentage Change
1000s	17,029,549	18,186,296	6.79%
5000s	10,212,264	11,830,544	15.85%
9000s	42,001,881	44,219,096	5.28%
Total	69,243,694	74,235,936	7.21%

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

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

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

April 2, 2025
 • Expenses and Revenues Update



South Country Central School District



Budget Presentation Two: *Calculating the Tax Cap - Anticipated Tax Cap - Percentages*

Formula for Determining Tax Levy Limit

Step 1	Prior Year Tax Levy	69,094,953	
Step 2	Multiply: Tax Base Growth Factor	1.0022	
	Subtotal	69,246,962	
Step 3	Add: PILOTs from prior year	7,517,044	
Step 4	Less: Capital Tax Levy Exclusion Prior Year	-4,400,538	
	Subtotal	72,363,468	
Step 5	Multiply: Allowable Levy Growth Factor	1.02	
		73,810,737	
Step 6	Less: PILOTs Current Year	-7,742,234	
Step 7	Add: Available Carryover from Prior Year	0	
	Tax Levy Limit (Before Exclusions)	66,068,503	
Step 8	Add: Exclusions	Scenario A	Scenario B
	Capital Tax Levy Exclusion Current Year	5,427,851	6,427,851
	Tax Levy Limit (with Exclusions)	71,496,354	72,496,354

Recommendation:

Administrative team recommends **Scenario A**, with an additional proposition to use our Capital Reserves to continue capital improvement projects.

Anticipated Tax Cap:

Scenario A - 3.48%

(Does not include a interfund transfer to capital.)

Anticipated Tax Cap:

Scenario B - 4.92%

(Includes a million dollar interfund transfer to capital.)

Clarification:

The tax levy limit does not represent the district's proposed tax levy.

Clarification:

The budget process functions independently of the tax levy limit.

Clarification:

In **Scenario A**, we can propose a vote to use our Capital Reserves to continue capital improvement projects.



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Questions?



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