

SOUTH SENECA SCHOOL DISTRICT



2022-23

BUDGET PRESENTATION

Budget Items to Discuss:

- District Wide Salaries
- State Aid Revenues- Legislative?
- Updated Revenue / Expenditure Budget
- Tax Cap/ Rebate
- Budget History
- Budget Propositions
- Additional Funds

District Wide Salaries



2022-23 Projected Salaries

| Description | 2021-22 Adopted Budget | 2022-23 Proposed Budget |
|-----------------------|------------------------------|-------------------------------|
| Total Salaries | 9,225,572 | 9,515,376 |
| Year to Year Increase | | 3.15% |

Increase based on active CBAs, new TAG
and Superintendent Agreements

Governor's Budget Comparison

| | 2021-22 Modified Budget | 2022-23 Governor | 2022-23 Legislative | Notes |
|----------------------------------|-------------------------------|---------------------|------------------------|--|
| Foundation Aid | 8,890,580 | 9,157,297 | ?????? | With no restrictions |
| BOCES | 1,328,960 | 1,273,114 | ?????? | Expenditure Aid-Balance as possible refund |
| High Tax Aid | 273,715 | 273,715 | ?????? | Stable |
| Hardware & Technology | 8,656 | 8,867 | ?????? | Based on enrollment |
| Software, Library, Texts | 53,638 | 54,434 | ?????? | Based on enrollment |
| Combined Aids (Subtotal) | 10,555,549 | 10,767,427 | ?????? | Combined aids |
| <i>Community Schools Aid</i> | 0 | 100,000 | ?????? | <i>Does not increase aid- offsets from Fdn Aid</i> |
| UPK | 264,261 | 264,261 | ?????? | Recorded in separate fund |
| High Cost Excess Cost | 107,094 | 89,658 | ?????? | Based on usage |
| Private Excess Cost | 74,467 | 27,796 | ?????? | Based on usage |
| Transportation inc. Summer | 1,039,648 | 1,163,198 | ?????? | Only approved expenses |
| Building Aid | 3,169,281 | 3,111,390 | ?????? | Includes capital outlay |
| Total Aid before Adjustments | 14,946,039 | 15,159,469 | ?????? | |
| Community School Aid | -100,000 | 0 | | |
| Potential Reduction in Aid | -200,000 | -200,000 | | Based on history (~\$150,000) |
| Total Federal & State Aid | 14,646,039 | 14,959,469 | ?????? | |
| Change in Foundation Aid | | 266,717 or 3% | | |
| Change in Aid (2022 Govern. Run) | | 642,094 or 4.3% | | |

2022-23 Revenue Budget

| Item | 2021-22 | 2022-23 | Difference |
|-------------------|--------------|--------------|------------|
| NYS Aid | \$14,646,039 | \$14,959,469 | \$313,430 |
| Local Taxes | \$8,442,307 | \$8,685,419 | \$243,112 |
| Debt Service Fund | \$300,000 | \$350,000 | \$50,000 |
| All Other Revenue | \$550,000 | \$800,000 | \$250,000 |
| Appropriated | \$541,994 | \$575,779 | \$33,785 |
| Applied Reserves | \$500,000 | \$500,000 | \$0 |
| Total Revenue | \$24,980,340 | \$25,870,667 | \$890,327 |

3.56%

Current expenditures \$25,870,667

South Seneca 2022-23 Proposed Budget

| Description | 2022-23 Proposed Budget | 2021-22 Approved Budget | Change |
|--|----------------------------|----------------------------|----------------|
| Board Of Education | 69,363 | 66,679 | |
| Central Administration | 234,932 | 209,539 | |
| Business Administration | 453,623 | 426,269 | |
| Legal and Public Information | 81,480 | 72,188 | |
| Central Printing & Mailing | 355,689 | 353,147 | |
| Insurance and Administrative Costs | 355,448 | 343,797 | |
| Supervision and Benefits | 1,354,726 | 1,257,694 | |
| Total Administration | 2,905,261 | 2,729,313 | 175,948 |
| Operation of Plant | 1,073,969 | 1,053,624 | |
| Maintenance of Plant | 483,100 | 482,180 | |
| Refund on Real Property Taxes | 2,731 | 2,229 | |
| District Transportation Services | 400,000 | 325,000 | |
| Employee Benefits | 503,104 | 440,397 | |
| Debt Service | 3,382,838 | 3,386,088 | |
| Transfer to Capital Fund- Capital Outlay Project | 100,000 | 100,000 | |
| Total Capital | 5,969,241 | 5,789,518 | 179,723 |
| Teaching-Regular School | 4,999,449 | 4,907,266 | |
| Program For Students with Disabilities | 3,833,064 | 3,834,631 | |
| Occupational Education (Grades 9-12) | 897,907 | 878,873 | |
| Teaching-Special Schools | 52,197 | 52,347 | |
| School Library & AV | 239,125 | 249,916 | |
| Computer Assisted Instruction | 1,222,616 | 1,217,633 | |
| Guidance/ Health Services | 460,758 | 376,589 | |
| Psychological & Social Work Services | 252,791 | 247,007 | |
| Co-Curricular Activities | 55,000 | 7,000 | |
| Interscholastic Athletics | 328,387 | 328,350 | |
| District Transport Services / Garage | 1,127,292 | 1,124,819 | |
| Employee Benefits and Transfers | 3,527,579 | 3,237,078 | |
| Total Program | 16,996,165 | 16,461,509 | 534,656 |
| Total Budgets | 25,870,667 | 24,980,340 | 890,327 |
| | | | 3.56% |

3 Part Budget Component Summary

Budget Component Summary

| | 2022-2023 | | 2021-2022 | |
|----------------|-----------------|-------------|-----------------|-------------|
| | Proposed Budget | % of Budget | Proposed Budget | % of Budget |
| Administration | 2,905,261 | 11.23 | 2,729,313 | 10.92 |
| Capital | 5,969,241 | 23.07 | 5,789,518 | 23.18 |
| Program | 16,996,165 | 65.70 | 16,461,509 | 65.90 |
| | 25,870,667 | 100.00 | 24,980,340 | 100.00 |

2022-23 Projected Tax Cap

- 2022-23 Tax Cap is 2.88
 - Tax Levy at Cap
- 2021-22 Tax Cap is 1.97
 - Tax Levy Under Cap, eligible for refund
- 2020-21 Tax Cap is 1.61%
 - Tax Levy at 0.5% Levy
- 2019-20 Tax Cap is 1.45%
 - Tax Levy at Cap, eligible for rebate
- 2018-19 Tax Cap is 2.14%
 - Tax Levy at Cap, eligible for rebate
- 2017-18 Tax Cap is 0.11%
 - Tax Levy At Cap, eligible for rebate
- 2016-17 Tax Cap is 1.97%
 - Tax Levy At Cap, eligible for rebate
- 2015-16 Tax Cap is 3.98%
 - Tax Levy Under Cap, eligible for refund
- 2014-15 Tax Cap was 2.6%
 - Tax Levy Under Cap, received refund
- 2013-14 Tax Cap was 3.87%
 - Tax Levy Under Cap
- 2012-13 Tax Cap was -1.5%
 - Tax Levy Over Cap
- **Average over 11 years**
 - **1.92%**

Tax Levy History:

| YEAR | AVERAGE TAX RATE | PERCENT +/- | TAX LEVY | PERCENT +/- | |
|---------|---------------------|----------------|-------------|----------------|--------------------|
| 2012-13 | \$ 16.04 | 2.04% | \$7,044,311 | 3.56% | interlaken |
| 2013-14 | \$ 16.56 | 3.24% | \$7,297,906 | 3.60% | ovid |
| 2014-15 | \$ 16.95 | 2.36% | \$7,491,301 | 2.65% | interlaken |
| 2015-16 | \$ 17.45 | 2.95% | \$7,789,256 | 3.98% | Ovid |
| 2016-17 | \$ 17.63 | 1.03% | \$7,907,015 | 1.51% | interlaken |
| 2017-18 | \$ 17.62 | -0.06% | \$7,915,377 | 0.11% | Ovid |
| 2018-19 | \$ 17.91 | 1.65% | \$8,084,374 | 2.14% | interlaken |
| 2019-20 | \$ 18.06 | 0.84% | \$8,201,808 | 1.45% | Ovid |
| 2020-21 | \$ 18.84 | 4.32% | \$8,279,258 | 0.94% | Mail-in Ballots |
| 2021-22 | \$ 18.97 | 0.69% | \$8,442,307 | 1.97% | Ovid |

2022-23 Budget Propositions

- Proposition #1- RESOLVED, that the Board of Education of the South Seneca Central School District shall be authorized to expend the sum set forth in the budget for the 2022-23 school year in the total amount of \$25,870,667 and to assess and levy upon the taxable property of the District the necessary tax therefore.
- Proposition #2- RESOLVED, that pursuant to Education Law, Section 259, the Board of Education of the South Seneca Central School District is authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, in the amount of \$213,000, which shall be paid for the support and maintenance of the Interlaken Public Library (\$71,000); for the support and maintenance of the Lodi Whittier Library (\$71,000); and for the support and maintenance of the Edith B. Ford Memorial Library (\$71,000).
- Proposition #3- To elect two members of the Board for a three-year term to commencing on July 1, 2022 and expiring on June 30, 2025.
- Proposition #4- Shall the Board of Education of the South Seneca Central School District be authorized to purchase motor vehicles for use in the transportation program of the District, including up to three (3) school buses and one (1) van, and expend therefore an aggregate sum not to exceed \$400,000 and be it further authorized that the sum of \$400,000 being the aggregate of the aforesaid maximum estimated amounts, or so much thereof as may be necessary, shall be raised by the appropriation of the amount not to exceed \$400,000 from the School Bus Reserve Fund or available budget fund balance.
- Proposition #5- To authorize the establishment of a Capital Improvement Reserve Fund for an amount up to \$10,000,000 for up to 10 years, commencing July 1, 2022. To transfer the prior Capital Reserve Fund, that has reached its maximum term, into the new Capital Improvement Reserve.

Additional Funds- Impact on General Fund

- Fund C- School Cafeteria, \$580,300 (2021-22 \$580,300)
- Fund F- Federal Programs, \$1,366,422 (2021-22 \$1,272,179)
- Fund H- Capital Projects, \$101,152 (2021-22 \$192,980)
- Fund TA- Trust & Agency, \$0
- Fund CM- Trusts Expendable, \$423,743 (2021-22 \$428,146)

Evolution of the Budget

- **2021-22 Adopted Budget is \$24,980,340**
- **2022-23 Rollover Budget is \$25,798,898, Incr. of \$818,558 or 3.28%**
- **February 9 Budget is \$25,826,837, Incr. of \$846,497 or 3.39%**
- **February 23 Budget is \$25,832,429, Incr. of \$852,089 or 3.41%**
- **March 9 Budget is \$25,847,167, Incr. of \$866,827 or 3.47%**
- **March 23 Budget is \$25,870,667, Incr. of \$890,327 or 3.56%**

Next Budget Presentation, April 7:
BOE Adopts Proposed Budget

2022-23 Budget Hearing & Vote

South Seneca School District

Hearing May 10-- 7:00 pm

Flex Lab, Ovid Campus

Vote May 17-- 1:00-8:00 pm

Auditorium, Interlaken Campus

