

# ***SOUTH SENECA SCHOOL DISTRICT***



**2023-24**  
**BUDGET HEARING**

# Current Conditions: Expenditures

- 2023-24 Capital Outlay – Maintenance Work
- Contractual Obligations 3-5% increases
- ERS/TRS Retirement 10%-12% of salaries next year
- Health Insurance 7.5% increase
- Fuel Prices per gallon range \$3.13 to \$3.46
- Current (22-23) expenditure budget, \$25,870,667

# Current Conditions: Revenues

- Foundation Aid increase (3%), slight increase in BOCES Aid, slight decrease in Transportation Aid.
- Interest Rates Currently – 3.18% - 4.5%
- Property Tax Cap- Year 12- up to 2.31%
- CPI at 8.0% (Tax Cap limited to 2% or less)
- May Rely on Reserves to balance budget
- Declining State Ratios over past 10 years has reduced the amount of aid that is sent to the District

# 2023-24 NYS Budget Overview (per News Reports)

- Governor Kathy Hochul announced a “conceptual” agreement on a new State Budget on April 27, and Senate and Assembly leaders continued to finalize agreements on various elements of the budget package over the next several days.
- Some of the highlights:
  - The high-impact tutoring set-aside was not included;
  - The reporting requirements on UPK and zero emissions busses were included, but changed from the Executive proposal;
  - Additional funding was included to provide school meals access in districts that are eligible for Community Eligibility Provision but not fully federally funded.
- A 3.00% in Foundation Aid was noted. There was a slight Building aid decrease, BOCES, Transportation and Foundation Aid stayed the same.
- South Seneca will continue to set aside \$100,000 for community school aid.

# So What is South Seneca's Plan?

- Maintain current 2022-23 budget projections
- Go at tax levy of 2.31%
- Pre-purchase 23-24 items from the 22-23 remaining contingency
- Continue to use federal funds and reserves to offset any State cut backs (Both the CRRSA and ARP continue to provide funding)
- Plan aggressively for 2024-25 and beyond (3 Year Plan)
- Continue to monitor market for investment opportunities
- Strategic use of reserves and manage appropriated fund balance for long-term consequences

# 2023-24 Revenue Budget

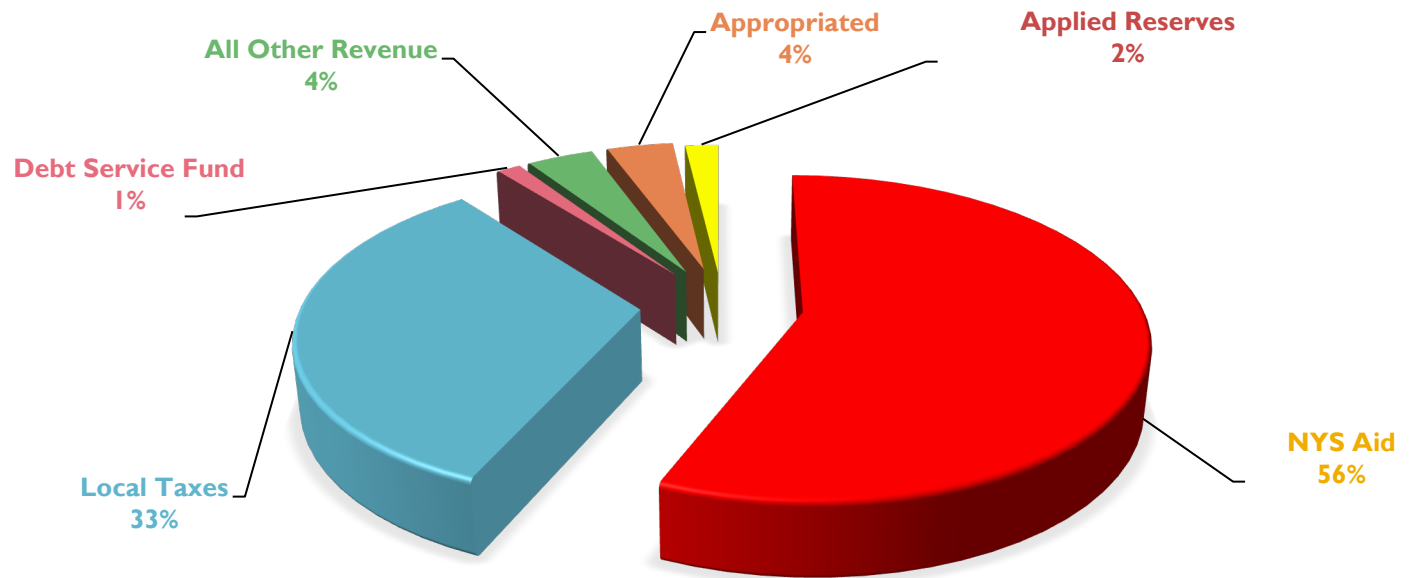
Item	2022-23	2023-24	Difference
NYS Aid	\$14,959,469	\$15,160,646	\$201,177
Local Taxes	\$8,653,365	\$8,853,197	\$199,832
Debt Service Fund	\$350,000	\$350,000	\$0
All Other Revenue	\$800,000	\$1,000,000	\$200,000
Appropriated	\$607,833	\$1,000,600	\$392,767
Applied Reserves	\$500,000	\$500,000	\$0
<b>Total Revenue</b>	<b>\$25,870,667</b>	<b>\$26,864,443</b>	<b>\$993,776</b>

3.84%

Applied Reserves	
Insurance	\$10,000
EBLAR	\$45,000
Capital - Buses	\$200,000
ERS	\$245,000
Total	<u>\$500,000</u>



# 2023-24 Revenue Breakdown



# 2023-24 Expenditure Budget

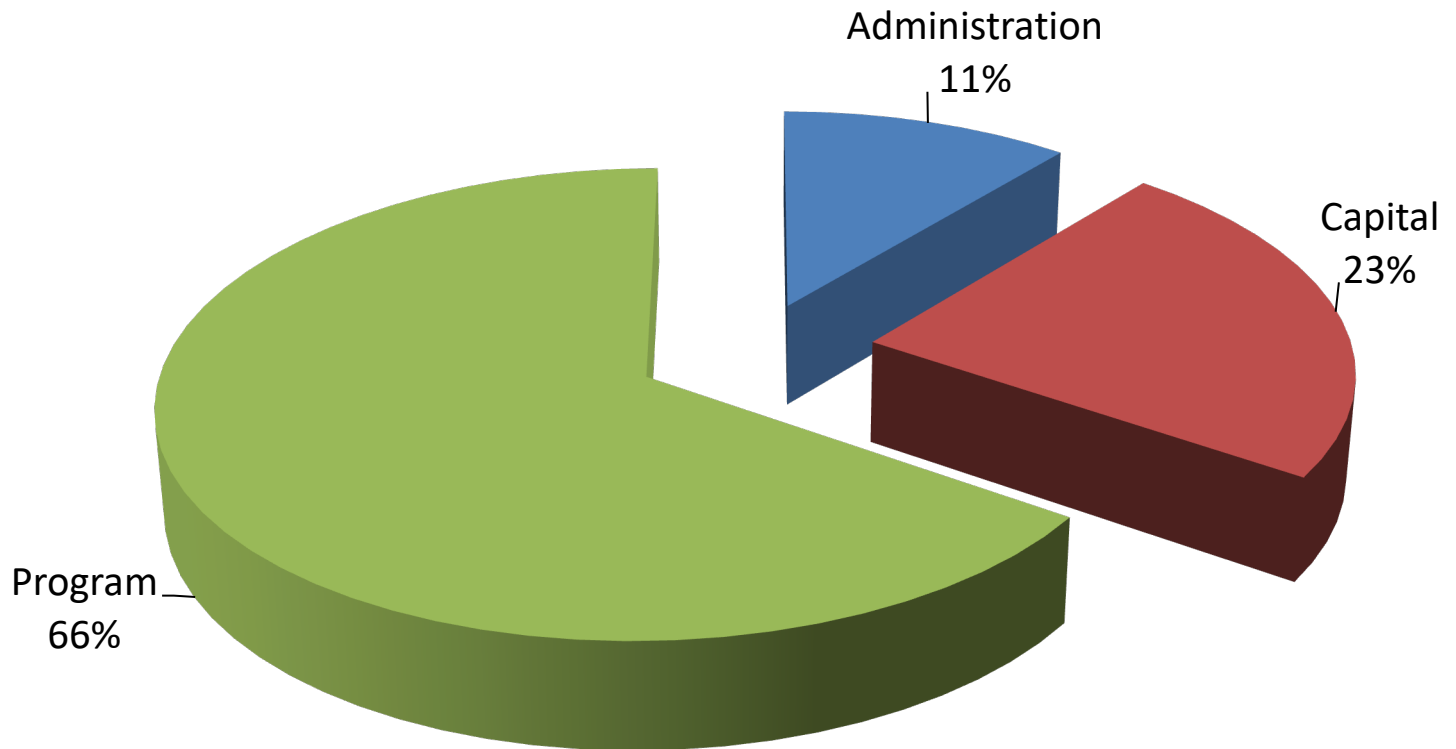
- 2022-23 Budget, \$ 25,870,667
- 2023-24 Budget, \$ 26,864,443
- 3.84% budget to budget increase



# South Seneca 2023-24 Proposed Budget

Description	2023-24 Proposed Budget	2022-23 Adopted Budget	Change
Board Of Education	71,515	69,363	
Central Administration	241,137	234,932	
Business Administration	526,401	453,623	
Legal and Public Information	86,066	81,480	
Central Printing & Mailing	365,610	355,689	
Insurance and Administrative Costs	362,006	355,448	
Supervision and Benefits	1,392,032	1,354,726	
<b>Total Administration</b>	<b>3,044,767</b>	<b>2,905,261</b>	<b>139,506</b>
Operation of Plant	1,095,758	1,097,468	
Maintenance of Plant	621,950	483,100	
Refund on Real Property Taxes	5,000	2,731	
District Transportation Services	400,000	400,000	
Employee Benefits	530,366	503,104	
Debt Service	3,388,638	3,382,838	
Transfer to Capital Fund- Capital Outlay Project	100,000	100,000	
<b>Total Capital</b>	<b>6,141,712</b>	<b>5,969,241</b>	<b>172,471</b>
Teaching-Regular School	5,166,353	4,999,449	
Program For Students with Disabilities	4,043,221	3,833,064	
Occupational Education (Grades 9-12)	917,753	897,907	
Teaching-Special Schools	56,057	52,197	
School Library & AV	240,167	239,125	
Computer Assisted Instruction	1,289,254	1,222,616	
Guidance/ Health Services	492,039	460,758	
Psychological & Social Work Services	260,700	252,791	
Co-Curricular Activities	50,000	55,000	
Interscholastic Athletics	342,570	328,387	
District Transport Services / Garage	1,197,105	1,127,292	
Employee Benefits and Transfers	3,622,745	3,527,579	
<b>Total Program</b>	<b>17,677,964</b>	<b>16,996,165</b>	<b>681,799</b>
<b>Total Budgets</b>	<b>26,864,443</b>	<b>25,870,667</b>	<b>993,776</b>
			3.84%

# 2023-24 Budget Summary



# Estimated Town Tax rates:

Town	Equalization Rate(1&2)	2023-24	2022-23	Change
		Tax Rate per \$1,000 of Assessed	Tax Rate per \$1,000 of Assessed	
Covert	75.00%	\$ 12.99	\$ 13.12	-0.13
Lodi	49.00%	\$ 19.88	\$ 19.23	0.65
Ovid	49.00%	\$ 19.88	\$ 19.23	0.65
Romulus	49.00%	\$ 19.88	\$ 19.23	0.65
Hector	100.00%	\$ 9.74	\$ 11.15	-1.41

• True Tax Rate at 100% is \$9.739

# Why different tax rates?

Town	Home Value	Equalization Rate	Adjusted for Equalization	Rate Per 1,000
Covert	100,000.00	75.00%	133,333.00	12.99
Lodi	100,000.00	49.00%	204,082.00	19.88

- What is an Equalization Rate?

- An equalization rate is New York State's measure of a municipality's level of assessment.
- Total assessed value of the municipality ÷ total market value of the municipality = Equalization rate

- 2 things impact future tax rates:

- Equalization rates
- New/Increased assessments

- NYS Equalization Rates: <https://www.tax.ny.gov/pit/property/learn/eqrates.htm>

## Tax Rates 2023-24 Estimated (Rate/\$1,000)

School District	True Tax Rate
Seneca Falls	23.92
Newark	23.11
Manchester-Shortsville	22.49
Phelps-Clifton	22.27
Trumansburg	20.86
Clyde-Savannah	18.78
Canandaigua	17.49
East Bloomfield	17.41
Naples	14.99
N. Rose-Wolcott	14.57
Romulus	10.69
South Seneca	9.74
Dundee	9.50
Penn Yan	9.29

# What if the Budget is Voted Down?

- Budget is made up of expenses necessary to provide the minimum services legally required to: (1) operate & maintain school buildings & educational programs, (2) preserve the property of the district, (3) ensure the health & safety of students and staff
- Propose same budget for 2<sup>nd</sup> vote. Present to the public by June 6, voted on June 20
- Propose new budget with attainable tax levy increase, no capital outlay, no bus purchases, possible staff and expenditure cuts and present to the public by June 6, voted on June 20
- Go to Contingent Budget- Tax Levy increase of 0%, \$619,595 of possible cuts. No vote needed.



# Possible Contingent Budget

- Proposed Budget
  - 26,864,443
  - 3.84% Budget-to-Budget increase
  - Tax Levy Cap 2.31%
  - Maintain current staffing and programs
  - Purchase equipment
  - Continue existing facility use procedures
  - Classroom budget provides supplies
- Contingent Budget
  - 26,244,848
  - 1.45% Budget-to-Budget increase from 2022-23
  - Tax Levy 0%
  - Lost of \$199,832 allowable tax increase
  - Admin, Staff and Program cuts minimum of \$619,595
  - Eliminate new & replacement equipment
  - Buses, computers, science equipment, musical instruments, security cameras, maintenance and weight room equipment
  - Charges for facility use by the public

# 2023-24 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 2023-24 school year in the total amount of \$26,864,443 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 \$244,000, which shall be paid for the support and maintenance of the Interlaken Public Library (\$80,000); for the support and maintenance of the Lodi Whittier Library (\$80,000); and for the support and maintenance of the Edith B. Ford Memorial Library (\$84,000).
- Proposition #3- To elect three members of the Board for a three-year term to commencing on July 1, 2023 and expiring on June 30, 2026.
- 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.

# 2023-24 Budget Hearing & Vote

South Seneca School District

Vote May 16-- 1:00-8:00 pm

*Lower Cafeteria, Ovid Campus*

