



# Board of Education Meeting

## Wednesday, March 5, 2025

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**Budget Presentation Four: *Expenditure Review - Curriculum and Instruction***

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 Four: *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 Analysis

April 2, 2025

- Expenses and Revenues Update

April 29, 2025

- Budget Adoption



May 7, 2025

Budget Hearing

May 20, 2025

**BUDGET VOTE & ELECTION**





# South Country Central School District



## Budget Presentation Four: *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.

### January

Building and departmental budgets, staffing tables, and new / special program requests are submitted to district office for review by cabinet members.

### February

Staffing counts as FTEs, (Full Time Equivalent), are due to district administration to discuss staffing.

### 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 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	
	Capital Tax Levy Exclusion Current Year	5,427,851
	<b>Tax Levy Limit (with Exclusions)</b>	<b>71,496,354</b>

### Tax Cap:

#### Scenario A - 3.48%

(Does not include a interfund transfer to capital.)

### Clarification:

Despite the removal of the transfer to capital line, we are committed to continue capital improvements. To this end we will be proposing a vote to use our Capital Reserves to continue capital improvement projects.

Our proposal will be shared on March 19.

### Clarification:

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



# South Country Central School District

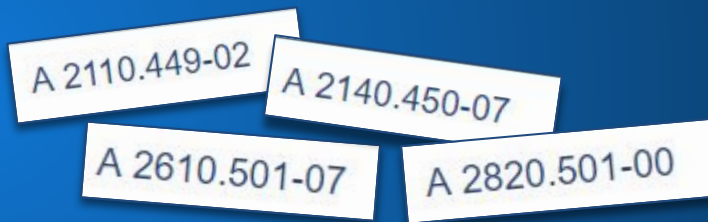
Budget Presentation Four: *Expenditure Review - Curriculum and Instruction*



## *The Essential Questions*

What do we mean by **Curriculum** and **Instruction**?

How does the South Country Central School District organize the 2000 code for budgetary purposes?



What expenditures are included in the 2000 Code - Curriculum and Instruction? *What is the projected budget for instructional expenditures?*





# South Country Central School District



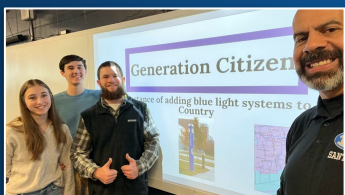
## Budget Presentation Four: *Expenditure Review - Curriculum and Instruction*

What do we mean by *Curriculum and Instruction*?



**Curriculum** is what is taught in schools, **instruction** is how curriculum is delivered.

How does the South Country Central School District organize the 2000 code for budgetary purposes?



All special education programs district wide, including instruction, support services, tuition, and contracts, materials and supplies as required by law.



All general education classrooms district wide, special programs, student support outside of special education, and all of the contracts, materials and supplies associated with providing instruction.



All extracurricular activities district wide, including interscholastic athletics, intramurals, and clubs.



What expenditures are included in the 2000 Code - Curriculum and Instruction?

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# South Country Central School District

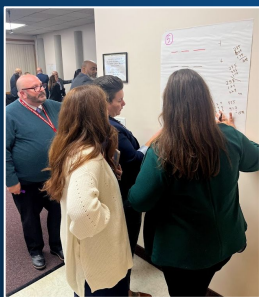


## Budget Presentation Four: *Expenditure Review - Curriculum and Instruction (Supervision)*

Account	Description	2024 - 25 Budget	2025 - 26 Proposed
2010	CURRICULUM DEVEL & SUPERVISION	1,088,234	1,071,698
2020	SUPERVISION-REGULAR SCHOOL	4,672,834	4,539,509
2021	SUPERVISION-DEPT	41,110	41,110
2060	RESEARCH, PLANNING & EVALUAT	27,454	28,278
2070	INSERVICE TRAINING-INSTRUCTION	22,560	23,271
	Sub Total	5,852,191	5,703,867

Budget codes beginning with 20. Curriculum, *Supervision*, and *Administration*, cover the development, oversight, and management of instructional programs

The overall net decrease is due to reductions in textbooks and software after a thorough review of districtwide software use which led to consolidation, in addition to budgetary corrections.





# South Country Central School District



## Budget Presentation Four: *Expenditure Review - Curriculum and Instruction*

Account	Description	2024 - 25 Budget	2025 - 26 Proposed
2110	TEACHING-REGULAR SCHOOL	33,195,929	33,856,917
2130	ART	1,423,628	1,468,834
2138	MUSIC	1,738,725	1,774,284
2140	DRIVER'S ED	52,500	52,500
	<b>Total</b>	<b>36,410,782</b>	<b>37,152,535</b>

Budget codes beginning with 21 fall under "*Instruction*" in the NYSED ST-3 financial reporting framework, which covers direct classroom instruction. "*Teaching – Regular School*" (2110) is the official NYSED ST-3 description for general education instruction.

Budget codes 2130, 2138, and 2140 are internal designations used by the district for specific purposes and are not standard NYSED ST-3 function codes.

Changes in salaries do not necessarily represent increases in staffing. Projections will change upon careful analysis of our staffing in terms of FTEs.



# South Country Central School District



## Budget Presentation Four: *Expenditure Review - Curriculum and Instruction*

Account	Description	2024 - 25 Budget	2025 - 26 Proposed
2250	PROGRAMS-STUDENTS W/ DISABIL	18,648,113	19,855,057
2280	OCCUPATIONAL EDUCATION	2,030,901	2,343,382
2330	TEACHING-SPECIAL SCHOOLS	614,900	627,767
	<b>Total</b>	<b>21,293,915</b>	<b>22,826,206</b>

2250 "Programs Students with Disabilities" description matches the ST-3 (Annual Financial Report that districts must submit to NYSED)

2280 Occupational Education - BOCES rolling average increased from 85 to 96 students and the cost per student increased.

Special Education programs are driven by Individualized Education Plans (IEP) and Federal and State Mandates. The increase in 2250 – Programs for Students with Disabilities is due to salary increases and the growing needs of students, including placements in BOCES programs and other out-of-district educational programs that provide specialized services.

2330 – Teaching – Special Schools covers instructional programs outside the regular school year, including summer school (such as summer enrichment programs) and alternative education programs operated by BOCES. There is a project three percent increase in BOCES services for the upcoming school year.



# South Country Central School District



## Budget Presentation Four: *Expenditure Review - Curriculum and Instruction*



Account	Description	2024 - 25 Budget	2025 - 26 Proposed
2610	SCHOOL LIBRARY & AUDIOVISUAL	948,533	965,312
2620	EDUCATIONAL TELEVISION	25,692	26,463
2630	COMPUTER ASSISTED INSTRUCTION	682,636	625,736
	<b>Total</b>	<b>1,656,861</b>	<b>1,617,511</b>

Budget codes beginning with 26 are categorized under Instructional Media. This category encompasses services that support the use of instructional materials and technology in the educational process.

The overall decrease in the 26 function codes is largely due to a reduction in 2630 – Computer-Assisted Instruction. This change is the result of reallocating the cost of student monitoring software to BOCES code 1680.490, aligning the expense with district-wide technology services.

While 2620 is designated for Educational Television in the NYSED ST-3 framework, we use 2620.490 (BOCES Services – Educational Television) to account for language interpreting services. Estimated 3% increase in BOCES services.





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Account	Description	2024 - 25 Budget	2025 - 26 Proposed
2805	ATTENDANCE-REGULAR SCHOOL	55,004	56,892
2810	GUIDANCE-REGULAR SCHOOL	1,603,499	1,581,492
2815	HEALTH SERVICES-REGULAR SCHOOL	924,812	938,368
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	850,836	902,988
2825	SOCIAL WORK SRVC-REG SCHOOL	1,395,618	1,381,899
2850	CO-CURRICULAR ACTIV-REG SCHL	420,214	420,214
2855	INTERSCHOL ATHLETICS-REG SCHL	3,350,360	3,479,652
	<b>Total</b>	<b>8,600,343</b>	<b>8,761,505</b>

Budget codes beginning with 28 cover non-instructional services that directly support students, such as attendance, counseling, health, extracurricular activities, and athletics.

2810 - The overall net decrease is largely due to the reallocation of funds to digitize paper transcripts from 1970–2010. This is a two-year project, and the budget has been shifted to the BOCES Records Management code 1460 490.

2825 - The net overall decrease is primarily due to a salary reduction for Social Workers, as grant funding is expected to be utilized.

2855-The net overall increase reflects the district’s commitment to supporting a growing athletic program. With more students participating in sports, additional games and competitions require more chaperones. As teams advance to higher levels, including state competitions, travel expenses have also increased.



# South Country Central School District



Budget Presentation Four: *Expenditure Review - Curriculum and Instruction*

## Expenditure Review - Administration, Curriculum, Transportation & Unallocated

Projected Budget Expenditures Codes 1000, 2000, 5000, and 9000

Description	2024-25 Budget	2025-26 Proposed	Percentage Change
1000s	17,029,549	18,186,296	6.79%
2000s	73,814,091	76,061,624	3.04%
5000s	10,212,264	11,830,544	15.85%
9000s	42,001,881	44,219,096	5.28%
<b>Total</b>	<b>143,057,785</b>	<b>150,297,560</b>	<b>5.06%</b>

\*There are still six weeks left to the budget process and the preceding figures are based on reasonable requests made by our budget managers. There is still much work to be done.

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



# South Country Central School District



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# Board of Education Meeting

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# Questions?



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