



Board of Education Meeting

Wednesday, May 7, 2025

Budget Hearing

Antonio Santana, Superintendent of Schools

Jennifer Segui, Assistant Superintendent for Finance and Management Services



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South Country Central School District



Budget Presentations: *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 23, 2025

- Budget Adoption



May 7, 2025

Budget Hearing

May 20, 2025

BUDGET VOTE & ELECTION



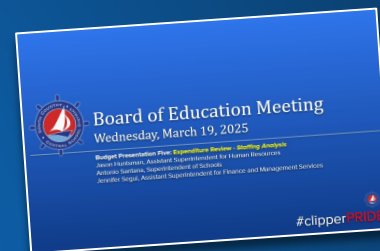
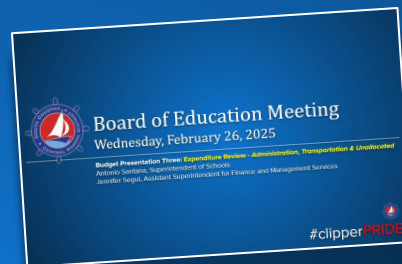
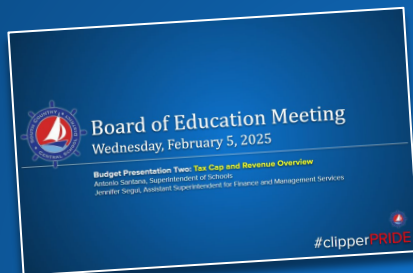
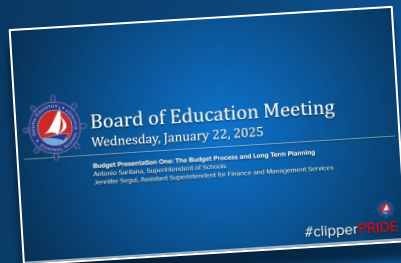
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South Country Central School District

Budget Process Recap - **All Presentations are Available on the SCCSD Website**



Ongoing review of programs to reduce expenditures.

Ongoing exploration of alternative revenue sources. (Donations, Grants, etc)

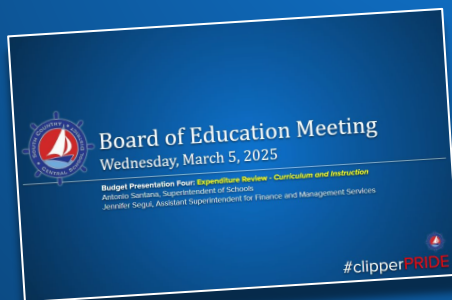
Considerations for both cuts to foundation aid, end for federal funds, and a drop in building aid may involve the strategic use of reserves.

Engage in ongoing capital improvement projects, generating revenue in the form of building aid.

- Capital Reserve Votes (\$2.6 and \$2.2 Million)
- Energy Performance Contract (\$9 Million)
- Capital Transfer Budget Line
- Future Bond Proposals
- **May Capital Reserve Vote**

Based on the state formula, the tax levy limit for the South Country Central School District will be **3.48%**.

The final tax levy presented at the April 23 BOE meeting.



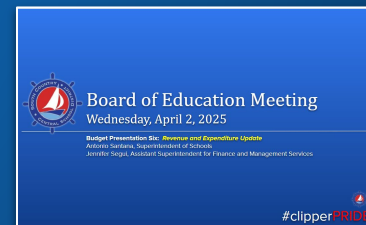
Administration (1000 Code) represents all costs associated with the general administration and operation of the school district.

Transportation (5000 Code) represents all costs associated with transportation, including field trips and athletics.

Unallocated (9000 Code) represents all costs associated with employee entitlements and benefits, debt and governmental obligations.

Curriculum and Instruction (2000 Code) represents all costs associated with both what is taught and how it is delivered, including staff, supplies, and other miscellaneous expenses.

South Country aimed to preserve small class sizes as much as possible, contingent on available revenues, and to gradually adjust to declining enrollment; however, given unexpected increases in expenditures, the district had to accelerate the process.



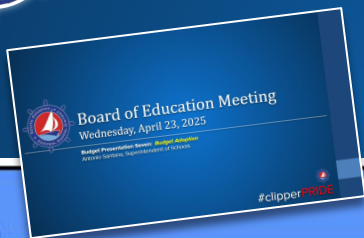
Upon another look at our revenue and expenditures, there was still a three million dollar budgetary gap.



South Country Central School District



Final Proposed Budget



After a long process, the final budget was proposed and adopted on April 23.

Description	Budget 2024-2025	Proposed 2025-2026
Tax Levy	69,094,953	71,496,354
State Aid	56,040,788	56,028,439
PILOTs (Payments In Lieu Of Taxes)	7,517,044	7,742,234
Miscellaneous Revenue	2,155,000	2,322,250
Appropriated Fund Balance	4,000,000	5,000,000
ERS Contribution Reserve	1,050,000	1,425,000
TRS Contribution Reserve	1,750,000	1,600,000
Workers Comp Reserve	650,000	650,000
Unemployment Reserve	50,000	150,000
Employee Benefits Accrued Liability Reserve (EBALR)	750,000	750,000
Total Revenue and Use of Reserves:	143,057,785	147,164,277
Total Expenditures:	143,057,785	147,164,277

Balanced Budget Proposal

2.87% Budget to Budget Increase / **3.48%** Tax Levy Increase

The final tax levy for the proposed budget is based upon the difference in the current tax levy (\$69,094,953) compared to the the proposed tax levy (\$71,496,354).

Appropriated Fund balance and reserves are being used to a larger intent.

The tax levy limit for the proposed budget is **3.48%**.

Description	2024-25 Budget	2025-26 Proposed	Percentage Change
1000s	17,029,549	18,135,394	6.49%
2000s	73,814,091	74,249,190	0.59%
5000s	10,212,264	11,617,022	13.76%
9000s	42,001,881	43,162,671	2.76%
Total	143,057,785	147,164,277	2.87%

At the end of the budget process, expenditures have been increased by **2.87%**

The final proposed tax levy is **3.48%**



South Country Central School District



Property Tax Report Card

NYS requires schools districts to submit a *Property Tax Report Card*.

Includes percentage change in spending in general fund budget.

Includes the tax levy limit.

Includes allowable exclusions.

Includes the percentage change in proposed levy compared to prior year.

Includes enrollment.

Includes Fund balance and Reserves.

Form Preparer Name: JENNIFER SEGUI
Preparer's Telephone Number: 631-730-1551

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	143,057,785	147,164,277	2.87%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	69,094,953	71,496,354	
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	69,094,953	1,496,354	3.48%
E. Total Proposed School Year Tax Levy (A+B+C-D)	4,409,372	5,427,851	
F. Permissible Exclusions to the School Tax Levy Limit	64,685,581	66,068,503	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	64,685,581	66,068,503	
H. Total Proposed Tax Levy for School Purposes, Excluding Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	0	0	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	3,873	1,755	-3.05%
Public School Enrollment			2.95%
Consumer Price Index			

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 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	22,902,427	19,414,896
Assigned Appropriated Fund Balance	4,000,000	5,000,000
Adjusted Unrestricted Fund Balance	4,755,059	1,471,643
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.32%	1.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year (Limit 200 Characters)*
Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	4,180,509	4,271,509	382,315,000 planned use in 2025-26 pending voter approval 5/20/25
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	1,554,529	1,588,369	6550,000 planned use in 2025-26
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	1,279,548	296,521	3,150,000 planned use in 2025-26
Reserve for Tax Reduction	TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Insurance Recoveries	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.	6,785,416	6,912,682	\$750,000 planned use in 2025-26
Retirement Contribution	EMPLOYEES RETIREMENT SYSTEM	For employer retirement contributions to the State and Local Employees' Retirement System.	3,862,718	3,937,899	\$1,425,000 planned use in 2025-26
Reserve for Uncollected Taxes	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		616,467	1,629,888	\$1,600,000 planned use in 2025-26



South Country Central School District

Property Tax Report Card - *Summary of Reserves*



Reserve Name	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-2026 School Year
CAPITAL	4,180,598	4,271,599	2,315,000 planned use in 2025-2026 pending voter approval 5/20/25
WORKERS COMPENSATION	1,554,529	1,588,368	650,000 planned use in 2025-2026
UNEMPLOYMENT	1,270,549	298,521	150,000 planned use in 2025-2026
EMPLOYEE BENEFIT ACCRUED LIABILITY	6,765,416	6,912,682	750,000 planned use in 2025-2026
EMPLOYEES' RETIREMENT SYSTEM	3,862,718	3,937,899	1,425,000 planned use in 2025-2026
TEACHERS' RETIREMENT SYSTEM	616,467	1,629,886	1,600,000 planned use in 2025-2026

*New York State requires school district to submit this information based on balances as of March 31st, the end of the state's fiscal year.

*New York State requires school districts to submit estimated ending balances as well as the intended use of the reserves for the upcoming school year.

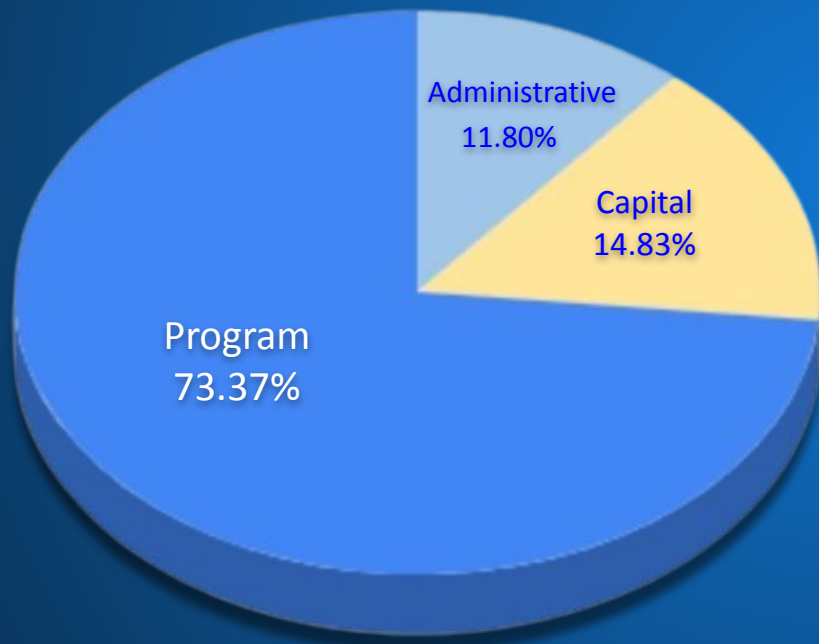


South Country Central School District

The Three Part Budget - *Administrative, Capital, and Program*



NYS Education law provides that all district budgets be identified in three categories:



Administrative Capital Program

ADMINISTRATIVE EXPENSES

- Curriculum Development
- Staff Development
- In-Service Development
- Personnel
- District Audits
- Central Printing/Mailing
- District Votes

CAPITAL EXPENSES

- Facilities Costs
- Debt Services
- Operations/Maintenance
- Supplies
- Utilities
- Personnel

PROGRAM EXPENSES

- Student Services
- Instructional Support
- Transportation
- Instructional Salaries and Benefits

This information represents data consistent with previous presentations, however formatted differently into three categories as required.



South Country Central School District

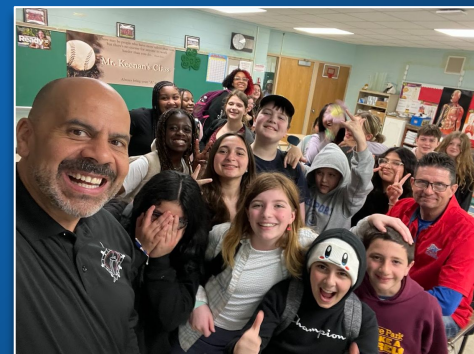


The Three Part Budget - *Administrative Expenses*

	Budget	Proposed	
	24-25	25-26	Change
Board of Education	128,150	134,316	6,166
Central Administration	352,478	358,856	6,378
Finance	1,107,419	1,171,418	63,999
Legal Services	416,248	431,885	15,637
Personnel	452,766	462,360	9,594
Records Management	0	44,613	44,613
Public Information	59,661	71,001	11,340
Other Central Services	4,622,444	4,865,861	243,417
Curriculum Development & Supervision	1,088,234	949,312	(138,922)
Supervision-Regular School	4,713,943	4,437,423	(276,521)
Research, Planning & Evaluation	50,014	51,549	1,536
Employee Benefits	4,222,292	4,381,138	158,846
Total Administrative Component	17,213,649	17,359,732	146,083

ADMINISTRATIVE EXPENSES

- Curriculum Development
- Staff Development
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South Country Central School District

The Three Part Budget - *Capital Expenses*



	Budget	Proposed	
	24-25	25-26	Change
Operation of Plant	9,517,281	10,210,705	693,424
Maintenance of Plant	373,101	384,379	11,278
Employee Benefits	3,214,451	3,576,545	362,094
Debt Service	7,760,425	7,653,950	(106,475)
Transfer to Capital	1,000,000	0	(1,000,000)
Total Capital Component	21,865,258	21,825,579	(39,679)

CAPITAL EXPENSES

- Facilities Costs
- Debt Services
- Operations/Maintenance
- Supplies
- Utilities
- Personnel

*Capital funds can't be used for salaries or operations—they're limited to facility projects and don't help with the rising operating costs, staffing and programs..

*Projects for the 2025 / 2026 school year include replacing windows at Critz Elementary School, the high school auditorium, our energy performance contract, and with the proposed Capital Reserve Vote, a new track at the high school as well as repairs to gymnasium windows and two boilers.





South Country Central School District

The Three Part Budget - *Program Expenses*



	Budget	Proposed	
	24-25	25-26	Change
Instruction (Net of Supervision)	67,961,900	68,810,905	849,004
Other District Transportation	151,888	153,526	1,637
Contract Transportation	10,060,376	11,463,497	1,403,121
Employee Benefits	25,504,713	27,251,038	1,746,326
Other Transfers	300,000	300,000	0
Total Program Component	103,978,877	107,978,966	4,000,088

PROGRAM EXPENSES

- Student Services
- Instructional Support
- Transportation
- Instructional Salaries and Benefits

*Increases in *Instruction* are due to salary adjustments and increments and are inclusive of the staffing reductions.

*Increases in *Contract Transportation* are due to the rise in both our transportation contracts and the increased number of 'mini-buses' utilized.

*Increases in *Employee Benefits* are largely due to the rise in health care, which is reflected in all three categories, *administrative, capital, and program expenditures*.





South Country Central School District

Final Proposed Budget



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The final proposed tax levy is **3.48%**



South Country Central School District

Contingent Budget



Should the proposed budget fail, the district must adopt a contingent budget.

Description	Amount
2024-25 Tax Levy	69,094,953
2025-26 Proposed Levy	71,496,354
Reduction	(2,401,401)

Under a contingent budget, the district is legally required to reduce the tax levy to the prior year's level and eliminate all non-contingent expenses. Non-contingent items are discretionary costs that are not essential to operate the school district with state mandates. These include things like new equipment, field trips, athletic transportation, co-curricular activities, etc.

Non-Contingent Items
Equipment (includes Workstations for Teachers)
Technology device refreshes (Chromebooks)
New Furniture
Transportation - Athletics and Field Trips
Athletic Uniforms
Co-Curricular Clubs and Activities
Drivers Ed
New Courses
Professional conferences, training
Other Discretionary items
Use of Facilities from Community Groups

Under a contingent budget, these are examples of non-contingent items that would have to be eliminated. Additionally, the district would not be able to offer new courses at the high school, professional conferences and training, use of our facilities without recovering all costs associated with the activities, and other discretionary items such as awards, graduation, and recognition events.



South Country Central School District

Proposed 2025 / 2026 School District Budget Vote - Propositions



Proposition No. 1 - Authorization of Proposed Tax Levy Increase:

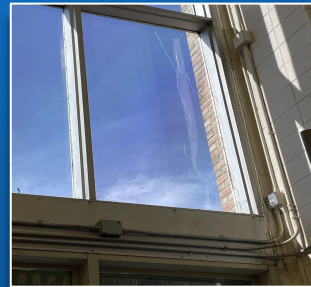
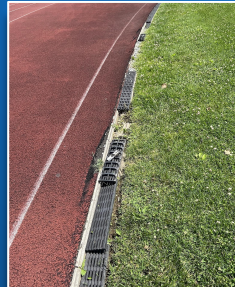
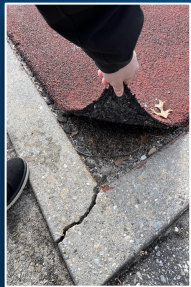
South County proposes the adoption the annual budget of the School District for the fiscal year 2025-2026 and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the School District. An increase of 3.48%



Proposition No. 2 - Use of Capital Reserve:

South Country is proposing the use of \$2,315,000 in capital reserve funds for the following capital improvement projects at Bellport High School:

- \$1,340,000 for the replacement of the running track surface, resurfacing of field event areas, drainage upgrades, and installation of new visitor bleachers at Bellport High School.
- \$175,000 for the removal and replacement of gymnasium windows at Bellport High School.
- \$800,000 for the replacement of two boilers at Bellport High School.



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South Country Central School District



Budget Presentation Seven: *Schedule of Budget Meetings and Presentations*

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~~February 26, 2025~~

- ~~• 1000 General Support, Operation & Maintenance, Security, Utilities~~
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- ~~• 2000 Curriculum & Instruction~~

~~March 19, 2025~~

- ~~• Staffing Analysis~~

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- ~~• Expenses and Revenues Update~~

~~April 23, 2025~~

- ~~• Budget Adoption~~



~~May 7, 2025~~

~~Budget Hearing~~

May 20, 2025

BUDGET VOTE & ELECTION



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Board of Education Meeting

Wednesday, May 7, 2025

Budget Hearing

Questions?



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