



Shelter Island UFSD

**2019-2020 Proposed Budget:
Budget Introduction—Salaries & Benefits
January 8, 2019**

Budget

Budget is an estimation of revenue and expenses over a specified future period of time; it is compiled and re-evaluated on a periodic basis.



School Budget Organization

NYS requires a standardized budget and accounting format with three components clearly defined:

- **Administration**
- **Capital (Facilities)**
- **Program (Educational)**



School Budget Organization

Expenses broken down in the following categories:

- Salaries
- Employee Benefits
- Service and Contractual Expenses
- Materials and Supplies
- BOCES Services
- Debt Service



School Budget Organization Administration

- **Administrative Salaries**
- **Board of Education**
- **District Clerk**
- **District Meetings**
- **Central Administration, Superintendent's Office**
- **Business Administration, Purchasing, Auditing**
- **Personnel/Human Resources Management**
- **Treasury and Banking**

Presentation on January 14, 2019



School Budget Organization Capital (Facilities)

- **Custodial and Maintenance salaries**
- **Facilities service provided by contractors**
- **Utilities**
- **Materials and supplies**
- **Debt service for capital improvements**

Presentation on January 28, 2019



School Budget Organization Program (Educational)

- **Faculty salaries**
- **Aide and clerical salaries**
- **Textbooks, materials, and supplies expenses**
- **Contractual expenses for teaching**
- **Special Education**
- **Support service (library, guidance, health services, psychologist, social worker, computer technology)**
- **Athletics**
- **Co-curricular activities**
- **Transportation**

Presentation on February 11, 2019



The New York State Property Tax Cap

(AKA The 2% Cap)

- The Tax Cap law dictates how much money a municipality can ask tax payers for from year to year
- The Tax Cap law limits any increase a municipality can ask tax payers for—up to 2%
- New York State dictates what the Tax Cap will be each year
- NYS uses the Consumer Price Index (CPI) to set the Tax Cap
- The Tax Cap will be the CPI or 2%—whichever is lower
- The SIUFSD Tax Cap is projected to be approximately **2%**, depending on capital exclusions (building aid, debt service)

The New York State Property Tax Cap

(AKA The 2% Cap)

NYS Tax Cap History



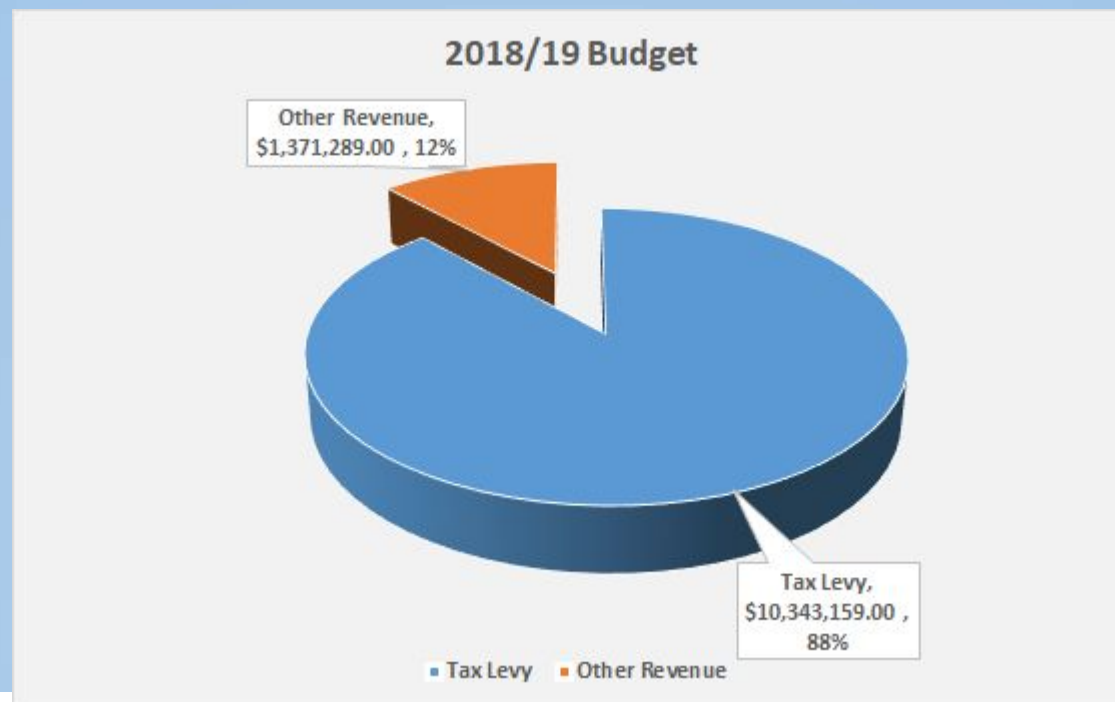


Recapping the 2018-19 Budget

- Total proposed budget was \$11,714,448, an increase of 3.42% over the prior year (2017/18 budget) by \$387,220
- Last spring (2018/19 budget) the District asked taxpayers for \$10,343,159 in Tax Levy, an increase over the year before (2017/18 budget) by \$211,371
- The NYS 2018-19 Tax Cap on the Tax Levy was 2.00%
- The SIUFSD Tax Levy increase for 2018-19 was 2.09%

Recapping the 2018-19 Budget

- The community approved the 2018-19 budget of \$11,714,448
- The tax levy (payer) portion was \$10,343,159
- The difference: \$1,371,289, was funded by State Aid and District reserves

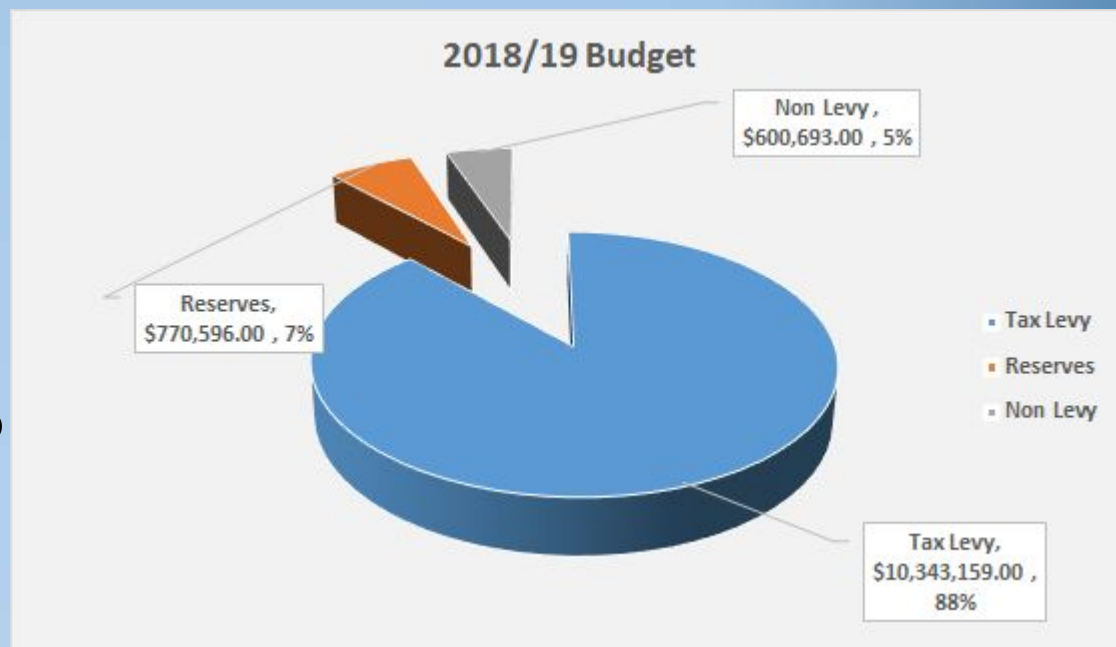


Recapping the 2018-19 Budget

- The community approved budget 2018-19 was \$11,714,448
- The tax payer portion was \$10,343,159
- The difference: \$1,371,289, was funded by State Aid and District reserves

Non Tax Levy Resources:

- State Aid \$600,693
- District Reserves \$770,596





Shelter Island School: Salaries

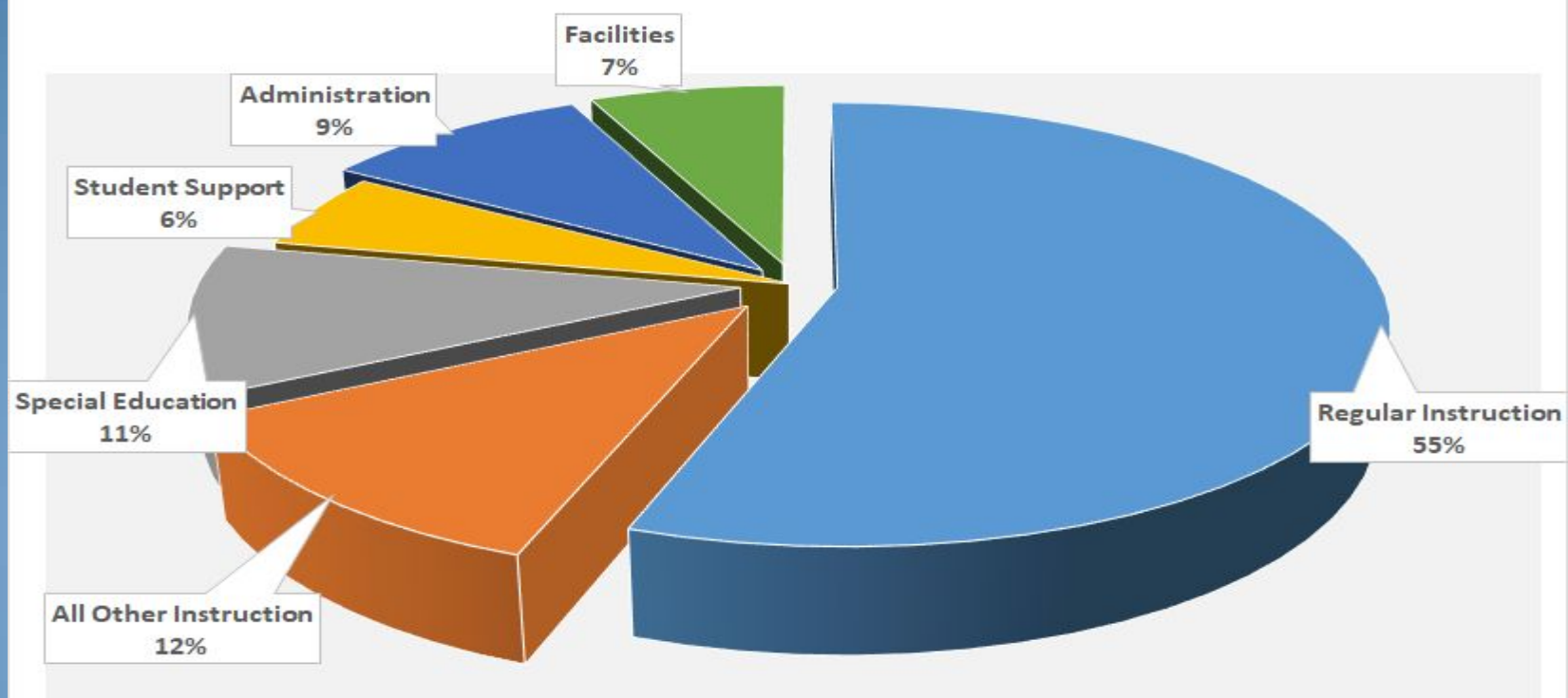
	2017-18 Actual	2018-19 Projected	2019-20 Proposed
Regular Instruction	\$3,066,954	\$3,231,934	\$3,335,677
All Other Instruction	\$638,317	\$685,308	\$717,869
Special Education	\$596,577	\$624,377	\$649,819
Student Support	\$342,449	\$314,838	\$332,010
Administration	\$518,782	\$545,299	\$569,214
Facilities	\$383,122	\$398,866	\$411,117
TOTAL	\$5,546,201	\$5,800,622	\$6,015,706



Shelter Island School: Salaries

	2018-19 Projected	2019-20 Proposed	\$Δ	%Δ
Regular Instruction	\$3,231,934	\$3,335,677	\$103,743	3.21%
All Other Instruction	\$685,308	\$717,869	\$32,561	4.75%
Special Education	\$624,377	\$649,819	\$25,442	4.07%
Student Support	\$314,838	\$332,010	\$17,172	5.45%
Administration	\$545,299	\$569,214	\$23,915	4.39%
Facilities	\$398,866	\$411,117	\$12,251	3.07%
TOTAL	\$5,800,622	\$6,015,706	\$215,084	3.71%

Shelter Island School: Salaries





Shelter Island School: Benefits

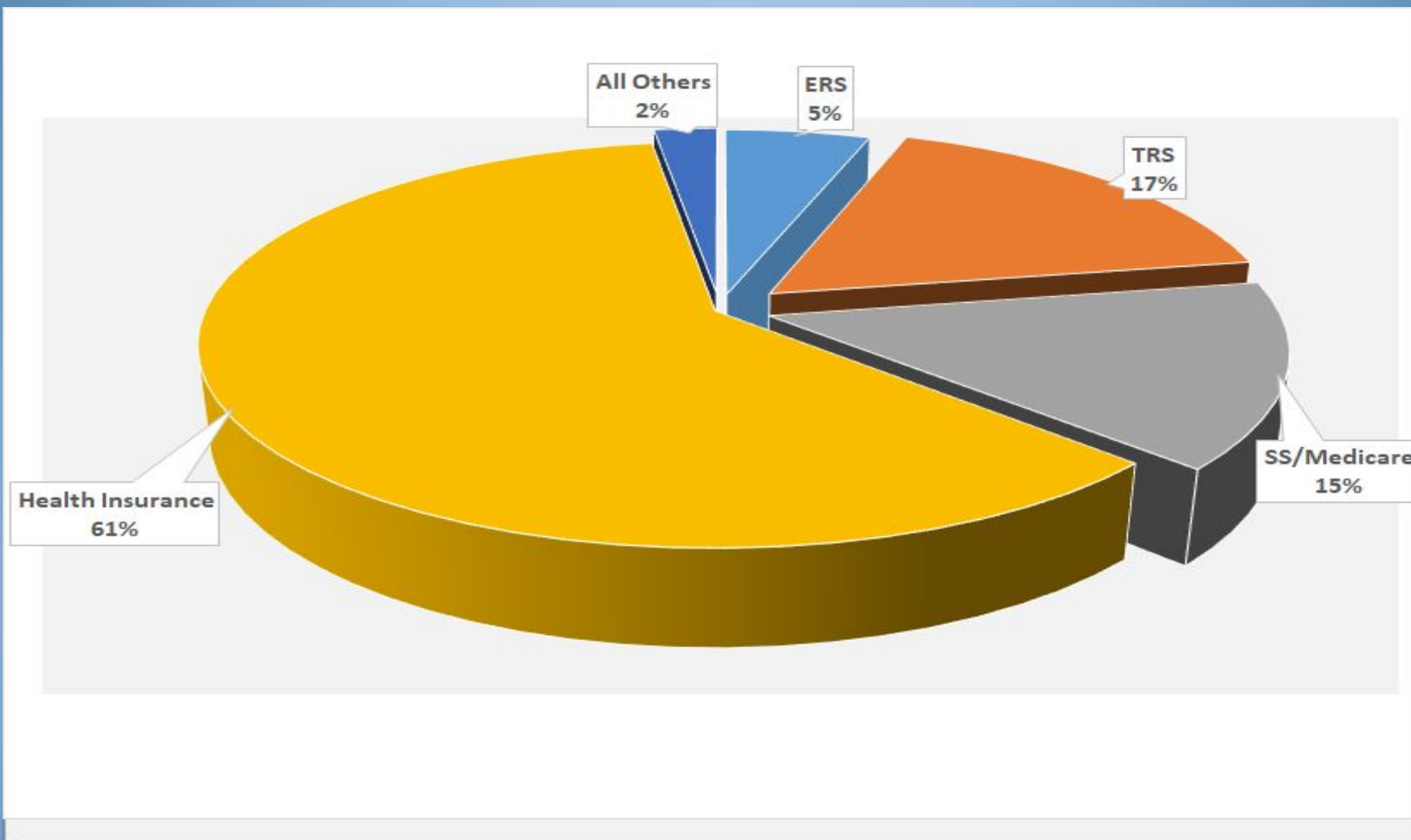
	2017-18 Actual	2018-19 Projected	2019-20 Proposed
ERS	\$127,277	\$161,432	\$175,702
TRS	\$439,495	\$507,694	\$554,804
SS/Medicare	\$409,457	\$457,320	\$482,390
Health Insurance	\$1,827,091	\$1,892,652	\$1,990,167
All Others	\$38,941	\$72,686	\$76,377
TOTAL	\$2,842,261	\$3,091,784	\$3,279,441



Shelter Island School: Benefits

	2018-19 Projected	2019-20 Proposed	\$Δ	%Δ
ERS	\$161,432	\$175,702	\$14,270	8.84%
TRS	\$507,694	\$554,804	\$47,110	9.28%
SS/Medicare	\$457,320	\$482,390	\$25,070	5.48%
Health Insurance	\$1,892,652	\$1,990,167	\$97,516	5.15%
All Others	\$72,686	\$76,377	\$3,691	5.08%
TOTAL	\$3,091,784	\$3,279,441	\$187,657	6.07%

Shelter Island School: Benefits





In review...

- **The SIUFSD tax base growth factor for 2019 is 1.0010, one of the variables in calculating tax cap**
- **District-wide employee benefits costs to increase 6.07%.**
- **Projected increase in health insurance rate, TRS, etc.**
- **District-wide salaries to increase 3.71%**
- **The SIUFSD tax cap will be approximately 2%**



Future Budget Meetings

Date	Time	Topic
January 14	6 p.m.	Administrative
January 28	6 p.m.	Capital (Facilities)
February 11	6 p.m.	Program (Education)
March 4	6 p.m.	Workshop
March 11	6 p.m.	Budget Overview
March 25	6 p.m.	Workshop (<i>if needed</i>)
April 16	6 p.m.	Board Budget Adoption
May 13	6 p.m.	Budget Hearing
May 21	12 p.m. to 9 p.m.	Budget Vote



For more information
Linda M. Haas
School District Business Leader
631-749-0302 x136

Linda.haas@shelterisland.k12.ny.us

<http://www.shelterisland.k12.ny.us>