

Shelter Island UFSD 2020-2021 Proposed Budget Adoption: “Fiscally Responsible Student Growth”

Board of Education Meeting of
May 19, 2020



Since our last budget meeting....

- The COVID-19 pandemic has reshaped public education, and has led to the Shelter Island UFSD educating its students through remote learning.
- The District has continued to pay all permanent full and part time employees since March 13.
- The District has saved money on certain purchases, substitute employee costs, fuel and select student events.
- Funds that are unspent in this year's budget will be appropriated into reserves to offset anticipated reductions in State Aid for next year.

Agenda....

- Budget Goals
- Proposed Expenditure Budget
- “Three Part” Budget
- State Aid
- Anticipated Revenue Budget
- Additional Propositions
- Important Dates and Voter Information

District Administration Budget Goals

In formulating a proposed spending plan for evaluation by the Board of Education, we have sought to:

- Design and adopt a budget that stays within the Tax Cap limitations.
- Develop a budget that maintains district programs and community support.
- Design and adopt a budget that values fiscal restraint.
- Develop a budget that seeks to identify and implement cost savings.

Proposed Expenditure Budget

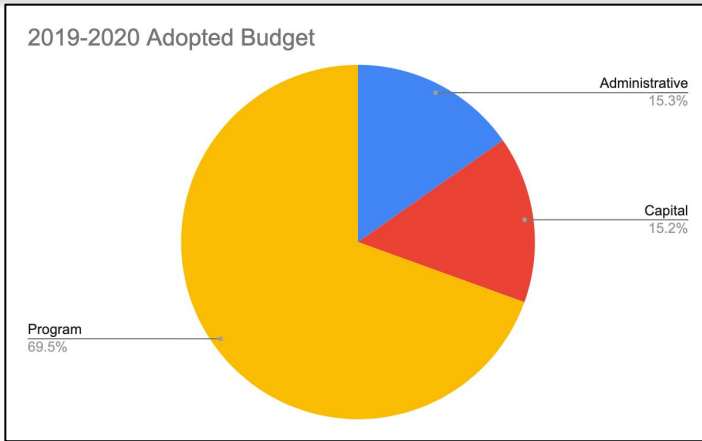
| | 2019-2020 Budget | 2019-2020 Revised Budget | Spent or Encumbered on December 31 | 2020-2021 Proposed Budget | Percent Change |
|--|---------------------|--------------------------------|--|---------------------------------|-------------------|
| Central Admin., B & G, Data | \$1,715,621 | \$1,748,153 | \$1,656,748 | \$1,706,779 | -0.52% |
| Insurance and BOCES Administration | \$165,055 | \$161,863 | \$158,729 | \$168,369 | 2.01% |
| Academic Administration | \$331,133 | \$337,650 | \$320,465 | \$349,224 | 5.46% |
| Regular School | \$3,221,969 | \$3,253,801 | \$3,005,181 | \$3,085,818 | -4.23% |
| Special Ed and Occ Ed | \$1,102,784 | \$1,146,571 | \$951,687 | \$1,171,130 | 6.20% |
| Computer, Library, Summer, ESL | \$308,349 | \$304,901 | \$291,860 | \$495,884 | 60.82% |
| Guidance, Counseling, Health | \$492,935 | \$439,691 | \$426,056 | \$458,796 | -6.93% |
| Clubs and Athletics | \$265,982 | \$273,296 | \$210,493 | \$270,917 | 1.86% |
| Transportation | \$496,398 | \$477,182 | \$414,542 | \$512,400 | 3.22% |
| Benefits and Debt Service | \$3,732,693 | \$3,732,693 | \$3,291,200 | \$3,818,280 | 2.29% |
| Transfers to Cafeteria and Special Aid | \$101,959 | \$101,959 | \$0 | \$112,425 | 10.26% |
| Grand Totals | \$11,934,877 | \$11,977,759 | \$10,726,960 | \$12,150,022 | 1.80% |

All figures subject to adjustment until Board adoption on May 18, 2020.

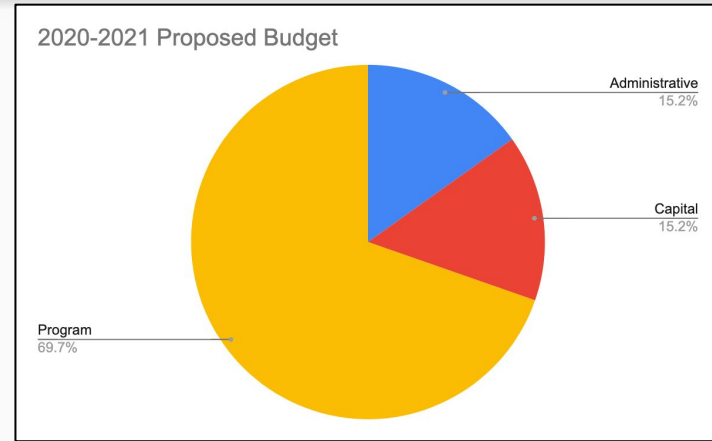
This figure is due to a reclassification of ESL related expenses from Regular School to its own budget codes.

The District must add additional funds to the budget to support the expenses of the cafeteria program.

“Three Part” Budget



| 2019-2020 | | |
|----------------|--------------|--------|
| Administrative | \$1,822,367 | 15.27% |
| Capital | \$1,819,319 | 15.24% |
| Program | \$8,293,191 | 69.49% |
| | \$11,934,877 | |



| 2020-2021 | | |
|----------------|--------------|--------|
| Administrative | \$1,841,529 | 15.16% |
| Capital | \$1,844,167 | 15.18% |
| Program | \$8,464,326 | 69.67% |
| | \$12,150,022 | |

All figures subject to adjustment until Board adoption on May 19, 2020.

State Aid

| | 2019-2020 Budgeted | 2020-2021 Anticipated | Change |
|------------------------------|--------------------|-----------------------|-----------------|
| Foundation Aid | \$397,353 | \$397,353 | \$0 |
| BOCES | \$46,784 | \$51,871 | \$5,087 |
| Software, Library, Textbook | \$5,604 | \$17,241 | \$11,637 |
| Transportation | \$22,068 | \$22,957 | \$889 |
| Building Aid | \$39,869 | \$67,897 | \$28,028 |
| High Tax Aid | \$100,000 | \$100,000 | \$0 |
| Pandemic Adjustment | | -\$7,738 | -- |
| Federal Pandemic Restoration | | \$7,738 | -- |
| Total | \$611,678 | \$657,319 | \$45,641 |

The State has reduced Aid but replaced the reduction with funding from the Federal Government.

Anticipated Revenue Budget

| | 2019-2020 Anticipated | 2020-2021 Proposed | Difference | Percent Change |
|------------------------------|--------------------------|-----------------------|------------------|-------------------|
| Property Taxes | \$10,551,653 | \$10,777,960 | \$226,307 | 2.14% |
| State Aid | \$637,216 | \$657,319 | \$20,103 | 3.15% |
| Appropriated Fund Balance | \$746,008 | \$714,978 | -\$31,030 | -4.16% |
| Total | \$11,934,877 | \$12,150,257 | \$215,380 | 1.80% |

The anticipated Property Tax Levy is below the NYS Property Tax Cap for the Shelter Island UFSD.

Anticipated cuts in State Aid due to the pandemic will be mitigated by use of funds unspent from the 2019-2020 year and placed by the Board of Education into reserves.

Additional Propositions

PROPOSITION 2

RESOLVED, that the appropriation of no more than \$3,500,000 over the lifetime of the existence of the fund from District fund balance or other available funds into a Repair Reserve Fund, heretofore established or to be established by the Board of Education in accordance with provisions of Section 6-d of New York General Municipal Law, for the purpose of funding major repairs to District buildings and facilities and the sites thereof.

YES []

NO []

PROPOSITION 3

Shall the Board of Education of the Shelter Island Union Free School District be authorized to expend a sum not to exceed \$161,000.00 from the Capital Reserve Fund as established on May 16, 2006 for the renovation of the science classroom labs including, ceilings, flooring, cabinetry, and all incidental work required for such project to be performed.

Since the funds to be expended hereunder are from the 2006 Capital Reserve Funds, approval of this proposition will not require a tax levy upon the real property of the district.

YES []

NO []

Important Dates and Voter Information

- All voters have been mailed an informational postcard outlining the pandemic voting procedures as ordered by the Governor.

SHELTER ISLAND UNION FREE SCHOOL DISTRICT
School Budget Vote & Election Notice
June 9, 2020

The annual budget Public Hearing for the fiscal year 2020-2021 will be held on May 27 at 4:30 p.m. virtually. The link for the meeting will be found on the district website at www.shelterisland.k12.ny.us.

Pursuant to Governor's Executive Order 202.26, the annual budget vote for the fiscal year 2020-2021 will be held by absentee ballot only. All qualified voters of the Shelter Island Union Free School District, Suffolk County, New York will receive an absentee ballot and information regarding the submission of the absentee ballot in the envelope that will be provided. Absentee ballots shall be received by the Office of the District Clerk, Shelter Island UFSD, 33 North Ferry Road – Post Office Box 2015, Shelter Island, NY, 11964, no later than 5:00 p.m. on June 9, 2020.

A qualified voter must be a United States Citizen, be at least 18 years of age, be a resident of the school district for thirty (30) days immediately preceding the election and not otherwise prohibited from voting under the provisions of Section 5-106 of the Election Law (e.g. a person who has been adjudged to be mentally incompetent).

Registration to vote may be accomplished remotely through the New York State DMV at the following: <https://dmv.ny.gov/more-info/ehs/electronic-voter-registration-application>.

DISTRITO ESCOLAR SHELTER ISLAND
Notificación de Voto y Elección del Presupuesto Escolar
9 de junio de 2020

La información pública sobre el presupuesto anual para el año fiscal 2020-2021 se llevará a cabo el 27 de mayo a las 6:30 pm virtualmente. El enlace para la reunión se encontrará en el sitio web del distrito: www.shelterisland.k12.ny.us.

De conformidad con la Orden Ejecutiva 202.26 del Gobernador, la votación del presupuesto anual para el año fiscal 2020-2021 se llevará a cabo solo por boletín en ausencia. Todos los votantes calificados del Distrito Escolar Unido de Shelter Island Union, Condado de Suffolk, Nueva York recibirán una boleta de votación en ausencia e información sobre la presentación de la boleta de votación en ausencia en el sobre que se proporcionará. Las boletines en ausencia serán recibidos por la Oficina del Secretario del Distrito, Shelter Island UFSD, 33 North Ferry Road - Post Office Box 2015, Shelter Island, NY, 11964, a más tardar a las 5:00 p.m. el 9 de junio de 2020.


Un votante calificado debe ser ciudadano de los Estados Unidos, tener al menos 18 años de edad, ser residente del distrito escolar durante treinta (30) días inmediatamente antes a la elección y no tener prohibido votar de conformidad con las disposiciones de la Sección 5-106 de la Ley Electoral (por ejemplo, una persona que ha sido declarada como mentalmente incompetente).

La inscripción para votar se puede realizar de forma remota a través del DMV del estado de Nueva York en la siguiente dirección: <https://dmv.ny.gov/more-info/ehs/electronic-voter-registration-application>.

Important Dates and Voter Information

- The budget and supporting documentation will be posted on the District's website. The District will mail the material to any resident without internet access. Please call 631-749-0302 to request printed materials.

Shelter Island UFSD
Budgeting Appropriation Status Report For 20-21 Budget Sam (Detail)

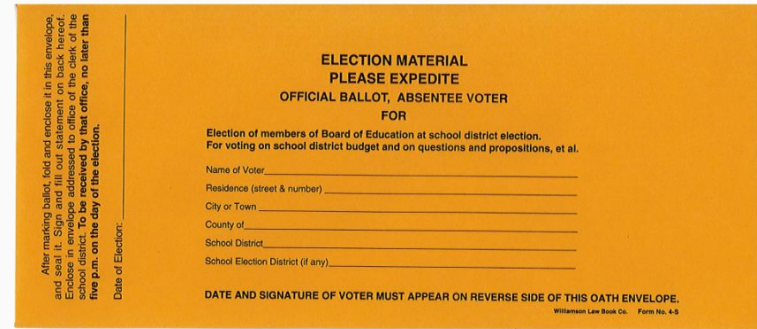
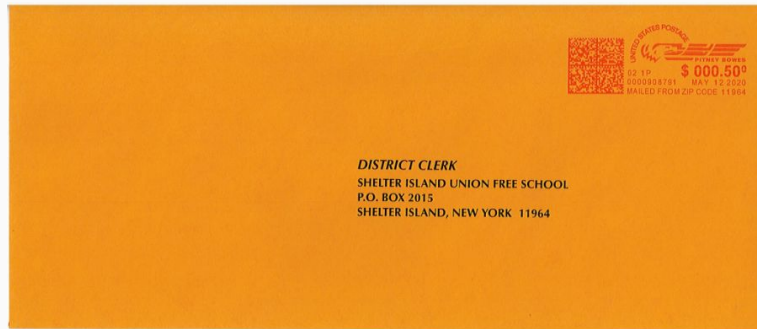


| Account | Description | 2020 - 21 Proposed Budget | 2019 - 20 Budget | Percent Change | 2018 - 19 Budget |
|--------------------|---------------------------------------|---------------------------------|---------------------|-------------------|---------------------|
| A 1010 400-00-0000 | Bldg Contractual | 8,700.00 | 8,721.00 | (0.241%) | 8,550.00 |
| A 1010 401-00-0000 | Bldg Travel & Conference | 4,000.00 | 3,650.00 | 9.589% | 3,650.00 |
| A 1010 400-00-0000 | Bldg Materials & Supplies | 115.00 | 115.00 | 4.545% | 107.00 |
| 1010 | Board of Education | 12,815.00 | 12,481.00 | 3.476% | 12,307.00 |
| A 1040 100-00-0000 | District Clerk Salary | 94,378.00 | 90,768.00 | 3.951% | 89,029.00 |
| A 1040 400-00-0000 | District Clerk Contractual | 188.00 | 188.00 | 0.000% | 184.00 |
| A 1040 401-00-0000 | District Clerk Travel & Conference | 1,000.00 | 935.00 | 6.952% | 935.00 |
| A 1040 400-00-0000 | District Clerk Materials & Supplies | 375.00 | 370.00 | 1.351% | 350.00 |
| 1040 | District Clerk | 96,941.00 | 92,261.00 | 3.968% | 90,498.00 |
| A 1060 400-00-0000 | District Meeting Contractual | 3,975.00 | 4,018.00 | (1.021%) | 3,937.00 |
| A 1060 400-00-0000 | District Meeting Materials & Supplies | 690.00 | 765.00 | (9.804%) | 750.00 |
| 1060 | District Meeting | 4,665.00 | 4,783.00 | (2.429%) | 4,687.00 |
| 10 | Board of Ed and District | 113,421.00 | 109,544.00 | 3.539% | 107,492.00 |
| A 1240 100-00-0000 | Superintendent Salary | 193,800.00 | 192,474.00 | 0.689% | 185,000.00 |
| A 1240 400-00-0000 | Central Admin Contractual | 10,000.00 | 850.00 | 1,068.800% | 580.00 |
| A 1240 401-00-0000 | Central Admin Travel & Conference | 2,000.00 | 2,000.00 | 0.000% | 2,000.00 |
| A 1240 400-00-0000 | Central Admin Materials & Supplies | 2,175.00 | 2,100.00 | 3.571% | 2,000.00 |
| 1240 | Central Administration | 207,975.00 | 197,174.00 | 6.478% | 189,580.00 |
| 12 | | 207,975.00 | 197,174.00 | 6.478% | 189,580.00 |
| A 1310 100-00-0000 | Business Office Salaries | 151,156.00 | 187,679.00 | (19.460%) | 181,767.00 |
| A 1310 400-00-0000 | Business Office Contractual | 37,000.00 | 36,468.76 | 1.457% | 35,753.89 |
| A 1310 401-00-0000 | Business Office Travel & Conference | 3,200.00 | 3,200.00 | 0.000% | 3,000.00 |
| A 1310 400-00-0000 | Business Office Materials & Supplies | 1,500.00 | 1,500.00 | 0.000% | 1,500.00 |
| A 1310 470-00-0000 | Business Office | | | <NA> | |

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Important Dates and Voter Information

- All registered voters will receive a ballot and postage paid return envelope automatically on or about May 26.



Important Dates and Voter Information

- May 21 - 2nd Publication of Legal Notice
- May 22 - Budget Available on Website
- May 22 - Absentee Ballots will be mailed out
- May 27 - Public Budget Hearing - Virtual - Link on School Website
- June 1 - Mail School Budget Notice
- June 9 - Budget Vote - Annual Meeting - Ballots due by 5:00 PM