



Shelter Island UFSD

**2017-2018 Proposed Budget:
Budget Introduction—Salaries and Benefits
January 9, 2017**



School Budget Organization

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

- **Administration**
- **Educational Program**
- **Capital/Facilities**



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 17, 2017

School Budget Organization Educational



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

Presentation on January 30, 2017

School Budget Organization Facilities & Capital



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

Presentation on February 13, 2017

The New York State Property Tax Cap

(AKA The 2% Cap)

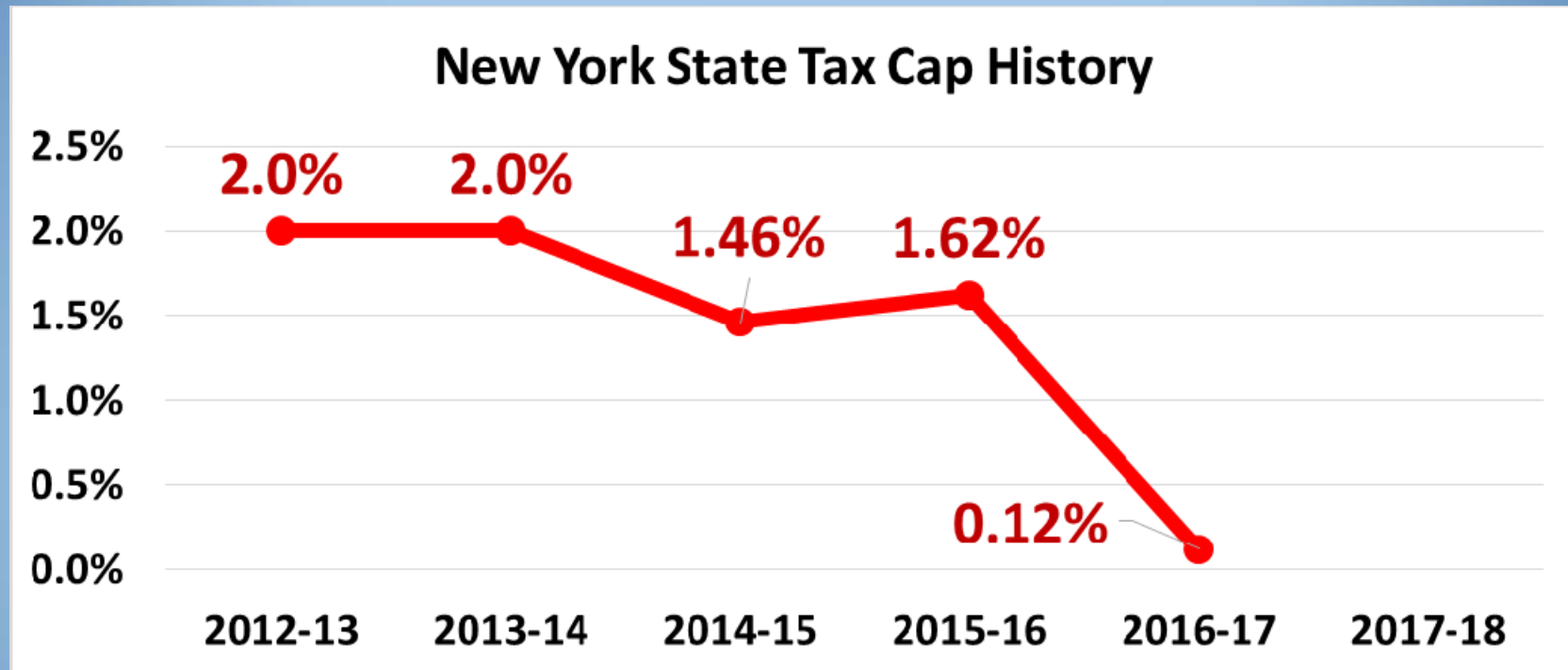


- The Tax Cap law dictates how much money a municipality can ask tax payers for from year to year
- The Tax Cap law limits any increase a municipality can ask tax payers for—up to 2%
- New York State dictates what the Tax Cap will be each year
- NYS uses the Consumer Price Index (CPI) to set the Tax Cap
- The Tax Cap will be the CPI or 2%—whichever is lower
- SIUFSD tax cap projects to be between 1.2% and 2.2% depending on capital exclusions (building aid, debt service)

The New York State Property Tax Cap *(AKA The 2% Cap)*



- The new tax cap figure is expected to be released around Jan. 20



Recapping the 2016-17 Budget

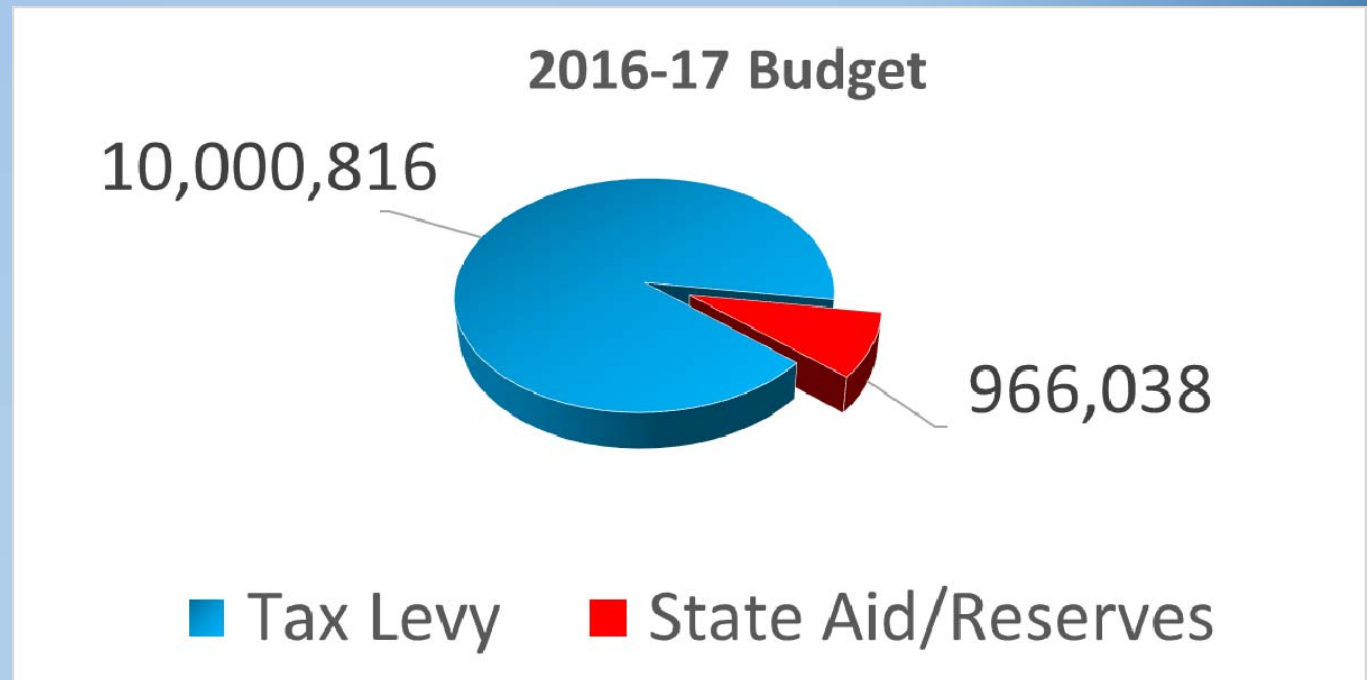


- Total spending by the District decreased by **\$24,113** or **0.22%**
- Last spring the District asked taxpayers for \$10,000,816—the TAX LEVY
- This was an increase over the year before from \$9.44 million
- The Tax Cap on the Tax Levy for 2016-17 was **0.12%-the lowest ever** in the five-year history of the law.



Recapping the 2016-17 Budget

- The community approved budget 2016-17 was \$10,966,854
- The tax payer portion was \$10,000,816
- The difference: \$966,038, was funded by State Aid and District reserves



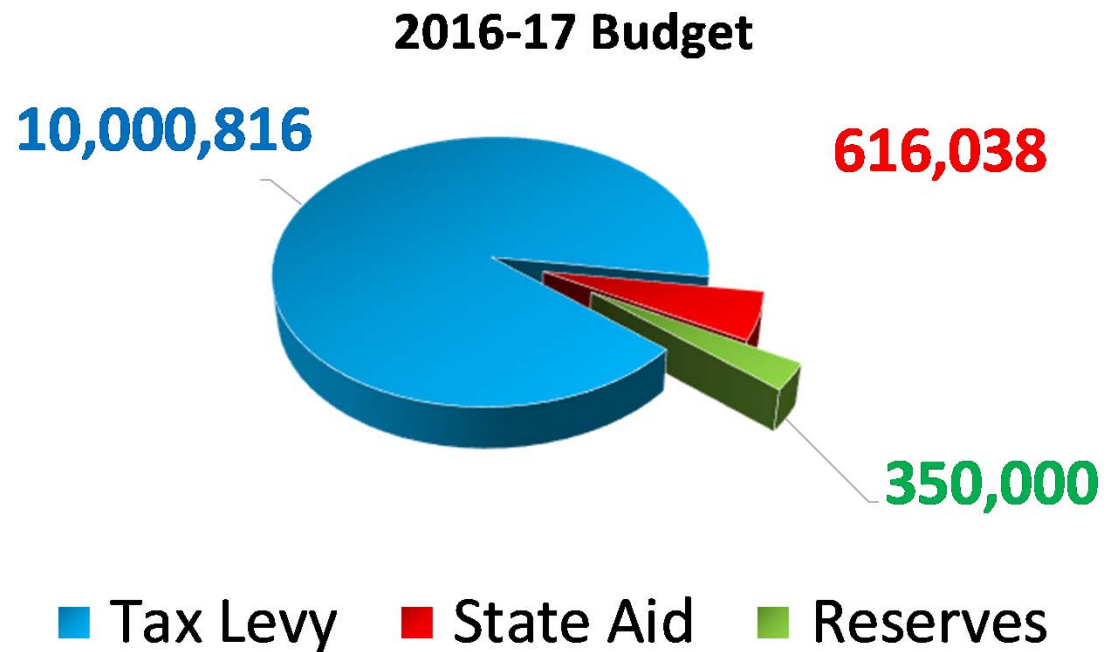


Recapping the 2016-17 Budget

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Non Tax Levy Resources:

- State Aid- \$616,038
- District Reserves- \$350,000



Shelter Island School: Salaries



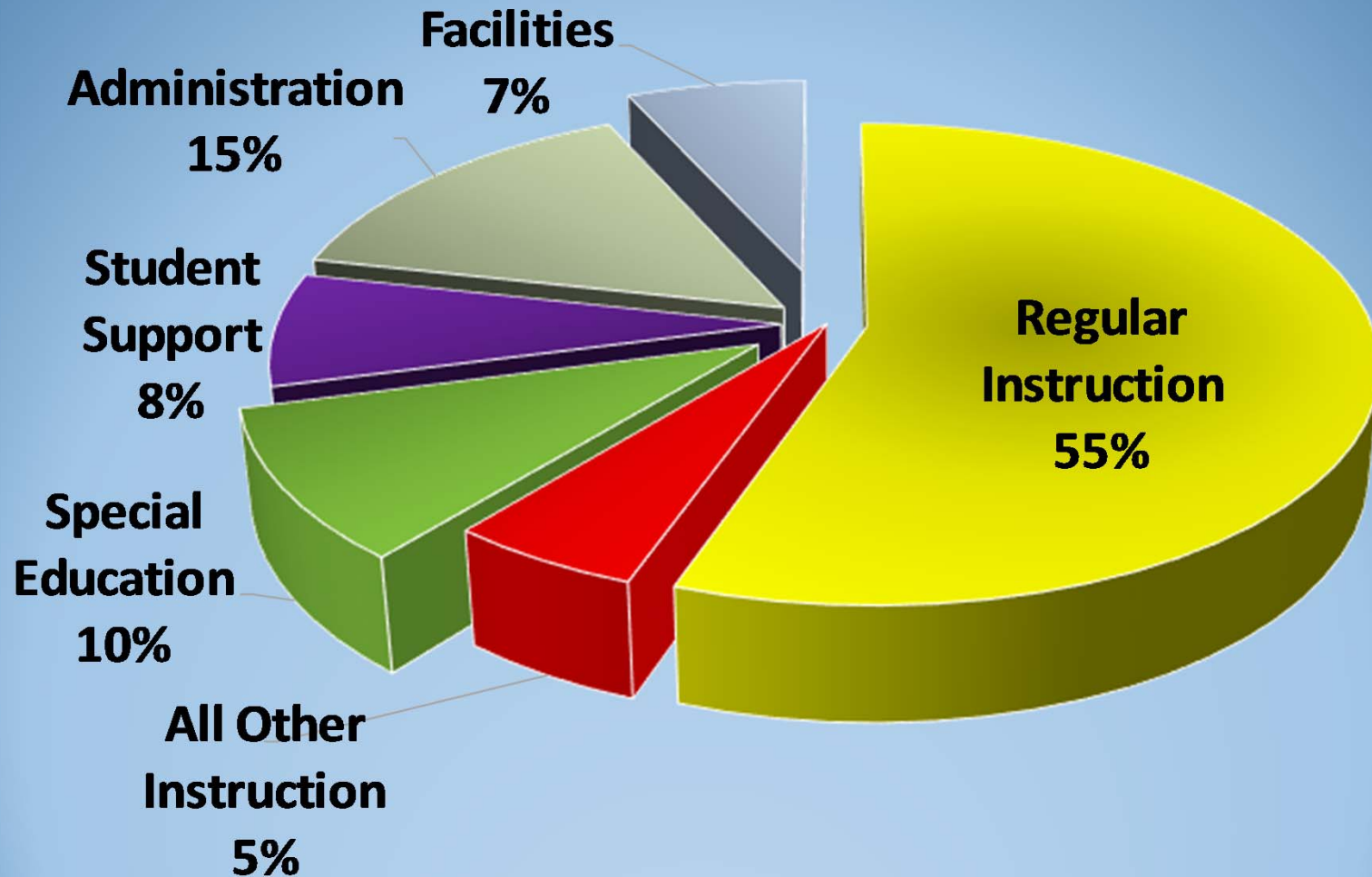
	2015-16 Actual	2016-17 Projected	2017-18 Proposed
Regular Instruction	3,075,227	3,015,014	3,176,061
All Other Instruction	282,359	301,530	307,899
Special Education	552,248	558,520	575,297
Student Support	363,773	404,528	434,986
Administration	738,934	832,170	845,605
Facilities	347,176	370,149	387,236
TOTAL	5,359,717	5,481,912	5,727,083

Shelter Island School: Salaries

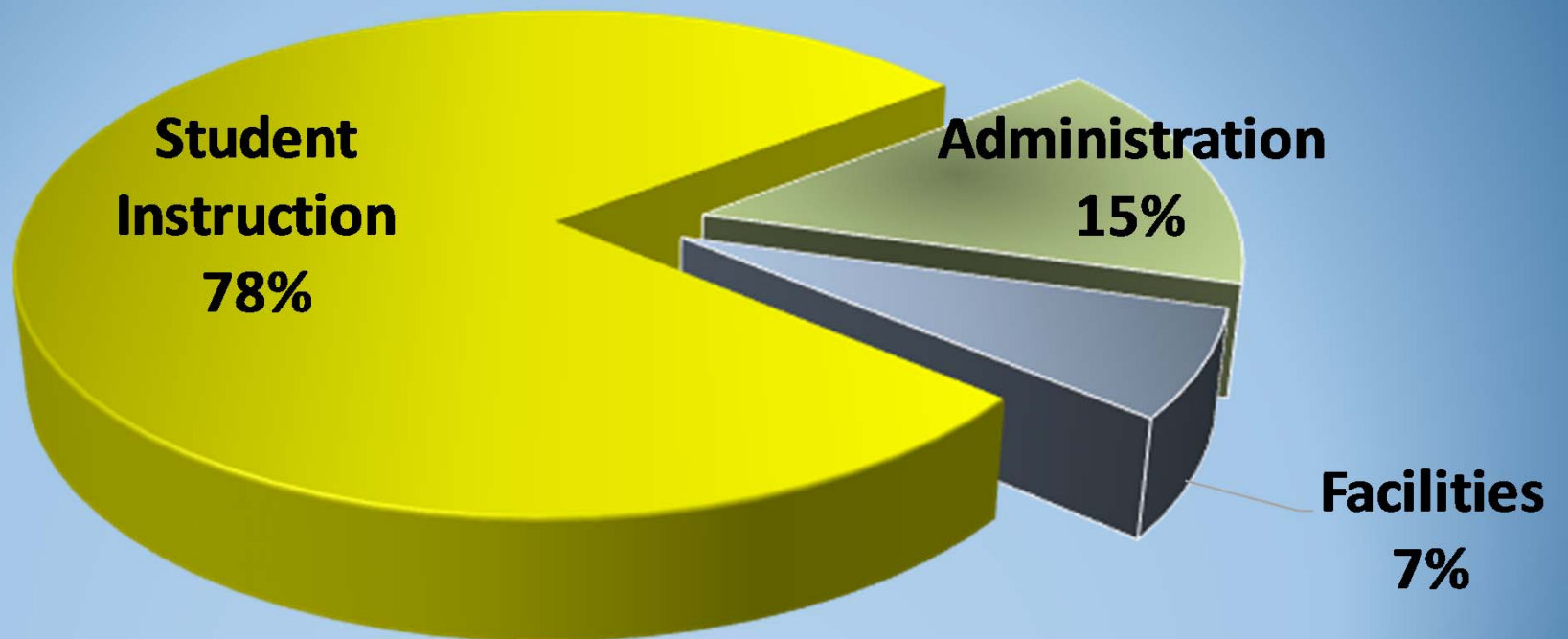


	2016-17 Projected	2017-18 Proposed	\$Δ	%Δ
Regular Instruction	3,015,014	3,176,061	161,046	5.34%
All Other Instruction	301,530	307,899	6,368	2.11%
Special Education	558,520	575,297	16,777	3.00%
Student Support	404,528	434,986	30,458	7.53%
Administration	832,170	845,605	13,435	1.61%
Facilities	370,149	387,236	17,087	4.62%
TOTAL	5,481,912	5,727,083	245,172	4.47%

Shelter Island School: Salaries



Shelter Island School: Salaries



Shelter Island School: Benefits



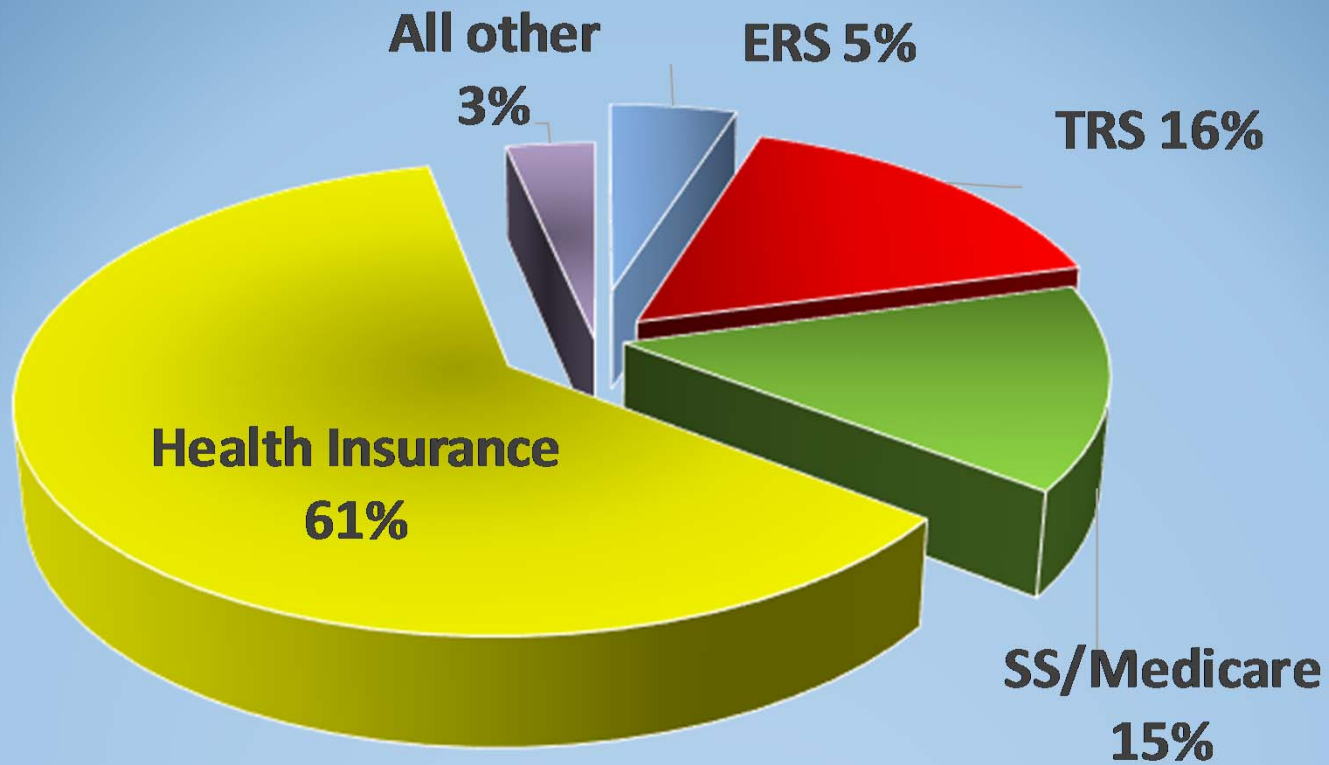
	2015-16 Actual	2016-17 Projected	2017-18 Proposed
ERS	127,108	140,880	148,767
TRS	578,850	532,765	477,933
SS/Medicare	399,671	415,550	434,124
Health Insurance	1,787,113	2,007,583	1,841,687
All other	187,453	61,761	101,575
TOTAL	3,080,195	3,158,539	3,004,086

Shelter Island School: Benefits



	2016-17 Projected	2017-18 Proposed	\$Δ	%Δ
ERS	140,880	148,767	7,887	5.60%
TRS	532,765	477,933	(54,832)	-10.29%
SS/Medicare	415,550	434,124	18,574	4.47%
Health Insurance	2,007,583	1,841,687	(165,896)	-8.26%
All other	61,761	101,575	39,814	64.46%
TOTAL	3,158,539	3,004,086	(154,452)	-4.89%

Shelter Island School: Benefits





In review...

- SIUFSD tax cap projecting between 1.2% and 2.2%
- District-wide employee benefits costs to decrease **4.89%**
- Change in health care coverage reduced costs **\$337,000**
- District-wide salaries to increase 4.47%

Future Budget Meetings



Date	Time	Topic
January 17	6 p.m.	Administrative
January 30	6 p.m.	Education
February 13	6 p.m.	Facilities
March 6	6 p.m.	Workshop
March 20	6 p.m.	Budget Overview
March 22	6 p.m.	Workshop <i>(if needed)</i>
April 19	6 p.m.	Board Budget Adoption
May 8	6 p.m.	Budget Hearing
May 16	12 p.m. to 9 p.m.	Budget Vote



For more information

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http://www.edline.net/pages/Shelter_Island_UFSD