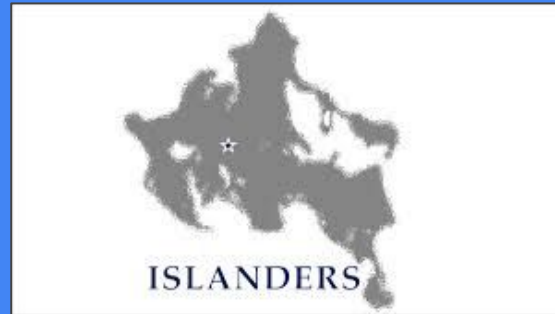


# Shelter Island UFSD

## 2025-2026 Proposed Budget:

“Safety First, Smart Spending, and Achieving Excellence: A Foundation for Success!”



Board of Education Meeting of February 10, 2025  
Facilities, Debt Service, Instruction, Property Tax Cap Calculations  
Presentation #2

# Accomplishments

- Ongoing Substantial Progress - 2024 US News & World Best High School (Top 18%) & 2025 Niche.com Best College Prep (reached top 15%).
- AP Platinum Designation - One of the few districts on New York (only 7%).
- Sustained Continuous Improvement - State Exams in ELA and Mathematics
- Continuous Exceptional Performance - Regents Exams
- Ongoing Expansion of Offerings - College Level Courses
- Implementing Innovative ELA, Math, and Science Curriculum - Year 3
- Rolling Out Strategic Plan for the District - Year 2
  - Focus on Next Generation Learning Standards
  - Increase Availability of Subs
  - School-Wide Service Project
  - Increase Parental Involvement
  - Increase Outreach to ENL Community

# Budget Formation Process

- District administration consults with teachers and staff to determine programmatic wishes and goals for the 2025-2026 school year.
- District administration examines the value and efficacy of existing programs to determine if changes are needed in the 2025-2026 school year.
- District administration gathers pricing, contractual obligations and best estimates in compiling the spending plan.
- Administration monitors potential changes to State Aid formulas to determine how the District can fund the ideal spending plan.
- The Board of Education reviews these decisions to determine if they represent the proper direction for the District and its taxpayers.

# District Administration Budget Goals

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

- Develop a budget that maintains district programs
- Design a budget that builds on prior community support and values fiscal restraint.
- Design a budget that helps us provide the best education possible at the most efficient cost as possible.

# Operations and Maintenance of Plant

- The District employs six full time employees who are responsible to maintain, repair, clean and operate the District's buildings and property.
- The Department works with outside vendors on larger projects and on specialty projects, such as the abatement of hazardous materials.
- The Department works with the District's architect/engineer on long-range planning and the preventative maintenance of the real property of the District.



# Proposed Budget - Operations and Maintenance of Plant

	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Percent Change
Plant Operations	\$676,820	\$686,476	<b>\$707,311</b>	3.04%
Plant Maintenance	\$289,118	\$291,465	<b>\$299,098</b>	2.62%
Printing and Postage	\$39,447	\$36,550	<b>\$45,470</b>	24.41%
<b>Total</b>	<b>\$1,005,385</b>	<b>\$1,014,491</b>	<b>\$1,051,880</b>	<b>3.69%</b>

Prior budgetary appropriations in printing costs have not accurately reflected actual costs. The additional appropriation this year is intended to allow the budget to match the actual needs.

All figures are subject to adjustment.



# Debt Service

- The District has issued bonds or other borrowings that represent the unconditional promise of the District to repay the loan.
- Debt schedules are determined at the time the loan is finalized.
- The District also borrows money each fall in anticipation of property tax receipts being received beginning each January. This Tax Anticipation Note is repaid each June, with interest.

# What Are Transfers to Other Funds?

- The District must cover a portion of the costs of summer instruction for Special Education students. The balance is paid via grant to the Special Aid Fund.
- Due to its operating expenses and limited revenue sources, the Cafeteria runs a deficit each year. The General Fund then must support such deficits through a transfer to the Cafeteria Fund.





# Proposed Budget - Debt Service and Transfers to Other Funds

	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Percent Change
Bonds Principal and Interest	\$298,856	\$303,581	<b>\$302,800</b>	-0.26%
Energy Performance Contract Principal and Interest	\$82,981	\$82,982	<b>\$82,982</b>	0.00%
Tax Anticipation Note Interest	\$46,000	\$50,000	<b>\$50,000</b>	0.00%
Transfer to Special Aid Fund	\$11,000	\$11,000	<b>\$11,000</b>	0.00%
Transfer to Cafeteria Fund	\$118,974	\$113,374	<b>\$158,290</b>	39.62%
<b>Total</b>	<b>\$557,812</b>	<b>\$560,938</b>	<b>\$605,072</b>	<b>7.87%</b>

All figures are subject to adjustment.



# Academic Administration and General Classroom Instruction

- Three administrators and 36 teachers provide general classroom instruction to all of the District's students.
- The District also employs non-instructional personnel who assist teachers and administrators in the performance of this responsibility.
- Classroom Equipment is any object purchased for instructional use that costs more than \$500.
- Classroom Contractual Expenses include field trip fees and RTI expenses.
- Classroom Materials and Supplies include textbooks and instructional items under \$500.



# Proposed Budget - Academic Administration and General Classroom Instruction

	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Percent Change
Academic Administration and Curriculum Development	\$466,361	\$476,250	<b>\$490,254</b>	2.94%
Classroom Instructional Salaries	\$2,903,104	\$3,037,344	<b>\$3,196,503</b>	5.24%
Classroom Non-Instructional Salaries	\$137,809	\$144,422	<b>\$151,359</b>	4.80%
Classroom Equipment	\$34,780	\$4,080	<b>\$4,234</b>	3.77%
Classroom Contractual Expenses	\$41,406	\$29,406	<b>\$34,944</b>	18.83%
Classroom Materials and Supplies	\$80,615	\$79,183	<b>\$93,637</b>	18.25%
Classroom Textbooks	\$5,247	\$3,037	<b>\$140</b>	-95.40%
BOCES Services	\$16,582	\$16,927	<b>\$17,585</b>	3.89%
<b>Total</b>	<b>\$3,685,904</b>	<b>\$3,790,649</b>	<b>\$3,988,655</b>	<b>5.22%</b>

This increase represents the costs of the new elementary curriculums being implemented.

All figures are subject to adjustment.



# Special Education

- Students with Special Education needs receive uniquely tailored instruction that meets their need. Such instruction includes:
  - Smaller class sizes
  - One-to-one aides to focus on learning tasks
  - Speech instruction, physical therapy and occupational therapy
  - Residential settings with limited outside influences
- The academic path of Special Education students is determined by the Committee on Special Education (CSE) which writes an Individual Education Plan (IEP) for the student.



# Occupational Education

- Select high school students can attend half-day courses at BOCES to learn career and occupational skills, such as automotive and marine engine repair, barbering, and culinary.
- Rates are set by BOCES and are subject to a three-year rolling average of enrollment.
- Regardless of enrollment in 2025-2026, the District will be paying for one student to attend BOCES Occupational Education programs.



# Summer School

- The District provides summer instructional opportunities for elementary-aged students with classes focusing on reading and math skills.
- The programs are taught by District teachers and run for the month of July.



# Guidance, Counseling and Health

- The District's guidance counselor works with students to select courses and plan a cohesive and logical progression of study during their years in the building. The guidance counselor then works with 12th grade students to apply for college and prepare for career pathways.
- The District's psychologist and school counselor provide counseling and specialized services to students and families.
- The District's nurse monitors the health of students and works with families and local physicians to promote healthy lifestyles.



# Proposed Budget - Special Education, Occupational Education, Summer School, Library and Computer Instruction, and Guidance, Counseling and Health

	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Percent Change
Special Education	\$1,088,622	\$1,121,236	<b>\$1,368,171</b>	22.02%
Occupational Education	\$15,130	\$15,718	<b>\$15,500</b>	-1.39%
Summer School	\$23,575	\$23,587	<b>\$23,592</b>	0.02%
Library and Computer Instruction	\$323,136	\$328,110	<b>\$365,853</b>	11.50%
Guidance, Counseling and Health	\$474,380	\$485,615	<b>\$512,709</b>	5.58%
<b>Total</b>	<b>\$1,924,843</b>	<b>\$1,974,265</b>	<b>\$2,285,825</b>	<b>15.78%</b>

All figures are subject to adjustment.

The bulk of the increase here is the anticipated cost of special education placements for students whose needs extend beyond Shelter Island.





# State Aid - An Early Look

Governor Hochul has released State Aid figures for school districts all across New York State.

- The Governor has proposed a budget that increases State Aid to the District by 5.44%, or \$36,552.
- The figures are the Governor's proposal. The NYS Legislature is scheduled to adopt a budget by April 1, 2025, which normally increases aid from the levels in the Governor's proposal.



# State Aid - Governor's Proposal

	2024-2025 Anticipated	2025-2026 Projected	Change	Percent Change
Foundation Aid	\$434,197	<b>\$442,880</b>	\$8,683	2.00%
BOCES	\$62,145	<b>\$79,241</b>	\$17,096	27.51%
Software, Library, Textbook	\$14,402	<b>\$14,920</b>	\$518	3.60%
Transportation	\$24,554	<b>\$26,845</b>	\$2,291	9.33%
Building Aid	\$36,873	<b>\$44,837</b>	\$7,964	21.60%
High Tax Aid	\$100,000	<b>\$100,000</b>	\$0	0.00%
<b>Total</b>	<b>\$672,171</b>	<b>\$708,723</b>	<b>\$36,552</b>	<b>5.44%</b>

The Governor's budget proposal is subject to change by the New York State Legislature.



# Property Tax Cap - What Does The Law Say?

Revenues raised by the District through property tax – “the levy” – can increase no more than approximately 2%, or CPI, whichever is less, plus several exemptions.

- Exempt from the tax calculation:
  - Capital costs
  - Some pension costs in some years (Not in the 2025-2026 budget cycle)

# Will The District Need To Pierce The Cap?

- At the moment, the expenditure budget is larger than the revenue budget. This means a proposal to pierce the cap **may** be necessary.
- However, the Board of Education and the Administration are still evaluating what programmatic elements need to be in the 2025-2026 budget and no final decisions have been reached about a possible tax cap pierce.
- As always, the needs of the students and the needs of the taxpayers will be balanced to create a fiscally and educationally responsible program for the District.

# Budget - Next Steps

- The District will continue to monitor developments in educational needs for next year between now and when the budget must be finalized.
- The District will also continue to monitor any changes in the proposed state aid. The Legislature is *expected* to adopt a budget on or before April 1, 2025.
- The budget presentations will continue, following the schedule on the following slide.

# Next Time....

- February 25 - Budget Presentation -
  - Remaining Expenditure Budget Items
  - Revenue Budget
- March 10 - Budget Overview and Adjustments
- April 7 - Budget Adoption by the Board of Education
- May 12 - Budget Hearing at Board of Education Meeting
- May 20 - Budget Vote - 12:00 pm until 9:00 pm at the School Gym