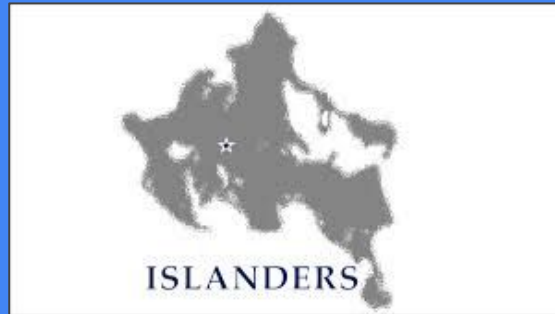


Shelter Island UFSD

2025-2026 Proposed Budget:

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



Board of Education Meeting of March 10, 2025
Budget Orientation and Administration Budget
Presentation #4

Accomplishments

- **Ongoing Substantial Progress** – Recognized in **2024 US News & World Report** as one of the top **18%** of high schools nationally, and ranked among the **Top 15%** in **2025 Niche.com Best College Prep**.
- **AP Platinum Designation** – Proud to be one of the few districts in New York to earn this prestigious status, awarded to only **7%** of districts. **
- **Sustained Continuous Improvement** – Consistently achieving growth in **State Exams** in **ELA** and **Mathematics**, reflecting our commitment to academic excellence.
- **Continuous Exceptional Performance** – Demonstrating outstanding results in **Regents Exams**, ensuring our students are well-prepared for success.
- **Ongoing Expansion of Offerings** – Increasing access to **College-Level Courses**, providing more opportunities for students to earn college credit while still in high school.
- **Implementing Innovative ELA, Math, and Science Curriculum** – Entering **Year 3** of curriculum updates that emphasize cutting-edge teaching strategies.
- **Rolling Out Strategic Plan for the District** – Currently in **Year 2** of a comprehensive plan to shape the future of education and elevate student success.



AP Platinum Designation

- **Tomorrow's Newsday:**
- **Platinum Designation - 17/122 High Schools on Long Island**
 - · Garden City
 - · Great Neck
 - · Herricks
 - · Jericho
 - · Manhasset
 - · North Shore
 - · Plainview - Old Bethpage
 - · Roslyn
 - · Shelter Island
 - · Wheatley School

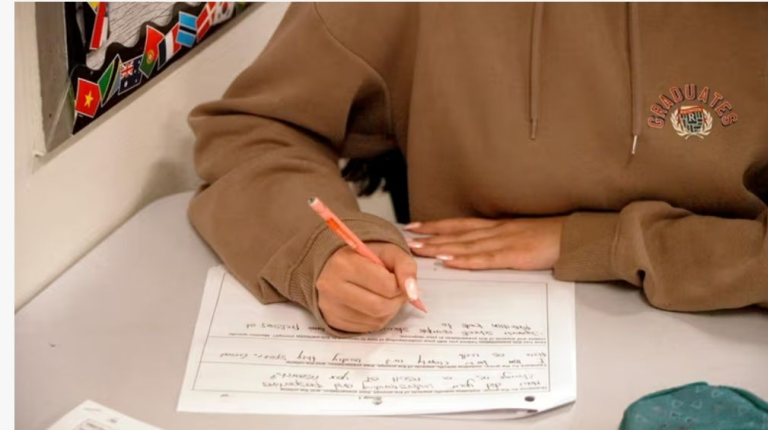
Platinum honors in the region went to 17 recipients, including Jericho High School, North Shore High School in Glen Head and Plainview-Old Bethpage High School. Also on the list were tiny Shelter Island High School on the East End; Chaminade High School, a Catholic academy in Mineola; and the Stony Brook School, a Christian academy.

★ Only public high school in Suffolk County ★

LONG ISLAND / EDUCATION

ONLY IN NEWSDAY

AP test results: See how New York, Long Island fared



Budget Formation Process

- **District Administration Collaborates with Teachers and Staff** to identify programmatic priorities and set ambitious goals for the **2025-2026 school year**.
- **Thorough Evaluation of Existing Programs** by district leadership to assess their effectiveness and determine if adjustments are necessary for the upcoming school year.
- **Comprehensive Financial Planning** – Administration compiles detailed pricing, contractual obligations, and cost estimates to create a sustainable spending plan for **2025-2026**.
- **Proactive Monitoring of State Aid Changes** to explore how potential shifts in funding can support the ideal budget and ensure continued program success.
- **Board of Education Review** – The Board evaluates the proposed strategies to ensure alignment with the District's goals, priorities, and fiscal responsibility toward taxpayers.



District Administration Budget Goals

In crafting a proposed spending plan for Board of Education review, we have focused on:

- **Preserving and Strengthening District Programs**, ensuring that core offerings remain robust and impactful.
- **Building on Past Community Support**, while emphasizing **fiscal responsibility** and aligning with the values of our stakeholders.
- **Maximizing Educational Quality** by designing a budget that delivers the best possible education, while striving for **efficiency** in every expenditure.

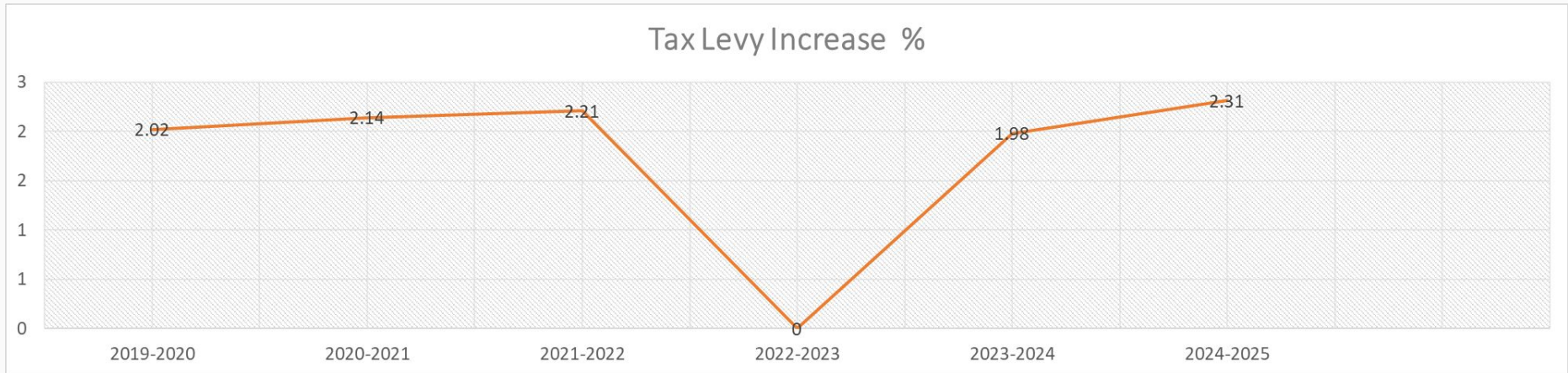


Will The District Need To Pierce The Cap?

- **At the moment:**
 - The expenditure budget is larger than the revenue budget.
 - Unless there is an unexpected infusion of State Aid, or a significant change in the program offered to students, it will be necessary to seek voter permission to pierce the property tax cap.
- Programs in the District are run in a lean and efficient manner. Cutting to stay within the property tax cap will require major changes to the character of the Shelter Island School.

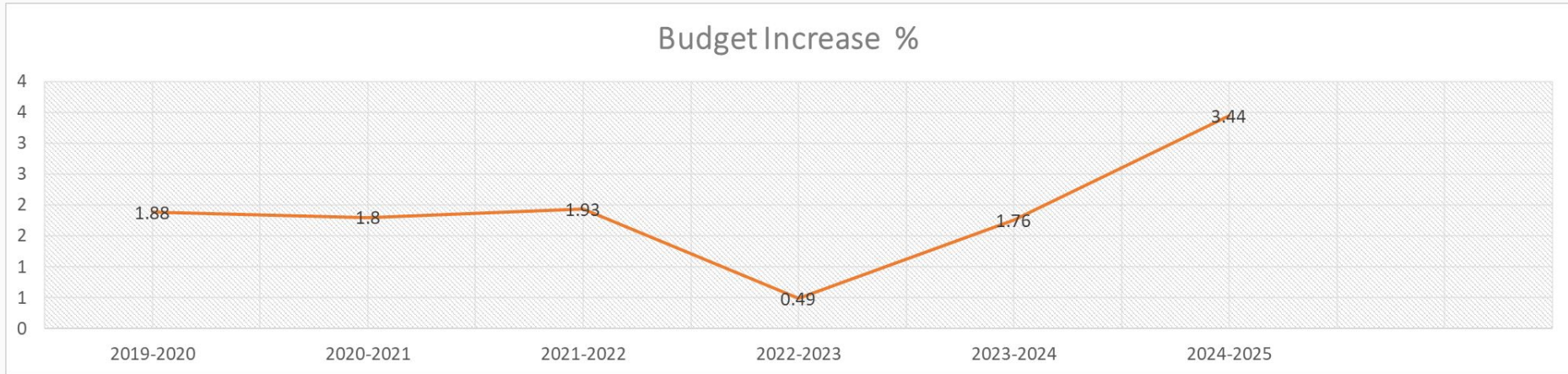


Tax Levy Increase % 2019-2025



Average increase of 1.49% per year

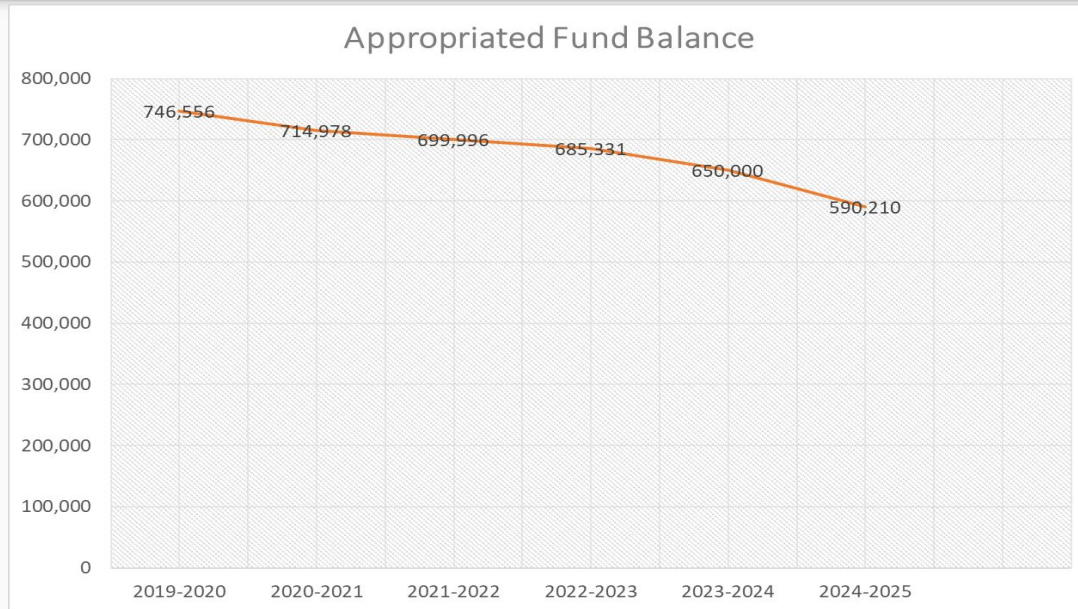
Budget Increase Percentage 2019-2025



Average increase of 1.63% per year



Appropriated Fund Balance 2019-2025



AFB decreased 21% over 6 years



Some Programmatic Accomplishments & Budgeting Facts Over the Past 6 Years

- Reduced staffing by 1 administrator and three .5 teaching positions, optimizing resources
- Successfully installed a \$1.2 million septic system, completed without the need for bonding
- Launched a new soccer program, expanding athletic opportunities for students
- Introduced a wide range of exciting intramural activities, enriching student life
- Rolled out an innovative Pre-K 3 program, laying the foundation for early childhood development
- Overhauled and are continuously enhancing curricula across all subject areas to meet modern educational standards
- Upgrading the campus with a cutting-edge security system, ensuring safety and peace of mind for all
- Partnered with area school districts for certain services to save money and run the District even more efficiently



Changes Since Last Meeting:

- Board asked administration to further reduce spending
- Reduced spending by \$117,499
- Areas focussed on:
 - 10% total decrease materials, supplies, equipment, and travel
 - Adjusted bussing and transportation
 - Recalculated 25-26 staffing
 - Removed additions to contractual services

Budget In Summary, To Date...

	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Percent Change
Board of Education	\$127,219	\$138,494	\$140,371	1.36%
Central & Business Administration	\$789,074	\$801,647	\$789,824	-1.47%
Facilities	\$965,938	\$977,941	\$988,003	1.03%
Property Insurance and BOCES Administration	\$195,113	\$208,010	\$224,044	7.71%
Academic Administration and General Instruction	\$3,685,904	\$3,790,649	\$3,973,782	4.83%
Special Education and Other Instruction	\$1,924,843	\$1,974,265	\$2,276,696	15.32%
Clubs and Athletics	\$350,773	\$323,219	\$333,142	3.07%
Transportation	\$447,356	\$531,777	\$600,822	12.98%
Benefits	\$3,620,061	\$3,792,856	\$3,944,092	3.99%
Debt Service	\$427,838	\$432,563	\$431,782	-0.18%
Transfer to Other Funds	\$129,974	\$124,374	\$169,290	36.11%
Total	\$12,664,093	\$13,095,796	\$13,871,849	5.93%

All figures are subject to adjustment.



Revenue Budget

	2024-2025 Proposed	2025-2026 Anticipated	Difference
Property Taxes	\$11,498,886	\$12,302,124	\$803,238
State Aid	\$694,128	\$708,725	\$14,597
Reserves	\$210,824	\$211,000	\$176
Interest Income	\$107,750	\$160,000	\$52,250
Appropriated Fund Balance	\$590,210	\$490,000	-\$100,210
Total	\$13,101,798	\$13,871,849	\$770,051
Projected Expenditure Budget		\$13,871,849	

Increase - 6.92%



Impact

2024-2025 Levy		\$11,496,884
2025-2026 Tax Cap Compliant Levy		\$11,742,232
20225-2026 "Budget To Date" Levy		\$12,302,124
For A Home Assessed At:		
	Approximate Tax Levy Increase on \$100,000 of Additional Spending Is:	
\$800,000		\$20.57
\$1,000,000		\$25.72
\$1,200,000		\$30.86
\$1,500,000		\$38.57

All figures are subject to adjustment and are to be used as estimates only. Final determinations as to an individual parcel's property tax assessment are solely made by the Town of Shelter Island, not the School District.



For a home assessed at \$1,000,000, there would be \$143.77 in additional taxes during the year to fund the budget as presented rather than at the Property Tax Cap.

$$\$559,892 / \$100,000 = 5.59 \quad 5.59 * \$25.72 = \$143.77$$

What Does This Mean?

The following additional taxes to fund the budget as presented as \$559,892 over rather than at the Property Tax Cap would be:

<u>Assessed Value</u>	<u>Increase Per Month</u>	<u>Increase Per Year</u>
500,000	5.99	71.89
800,000	9.58	114.98
1,000,000	11.98	143.77
1,200,000	14.38	172.51
1,500,000	17.97	215.61

All figures are subject to adjustment and are to be used as estimates only. Final determinations as to an individual parcel's property tax assessment are solely made by the Town of Shelter Island, not the School District.



Changes Made



- Smaller Cuts:

- Travel and Conference
- Materials and Supplies
- Equipment

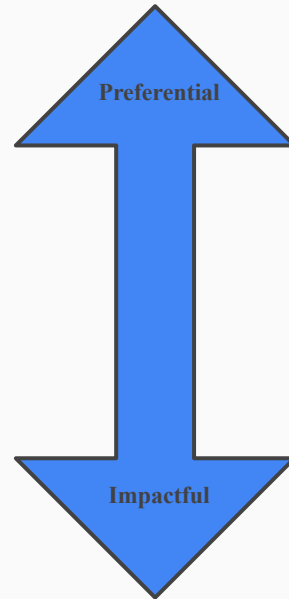
- Bigger Cuts:

- Programs
- Staff



- Revenue Changes:

- Reserves
- Interest



- Further reductions in non-personnel categories will severely impact the ability of the District to deliver the programs to students.
- Any personnel reductions will severely impact the program offered to students.

- The Board is scheduled to adopt the District's budget in early April. The Board could even wait until late-April to adopt the budget.
- The District will continue to monitor developments in educational needs for next year between now and when the budget must be finalized.
- The budget presentations will continue, following the schedule on the following slide.

Next Time....

- 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

