

- Three components of a budget:
 - Administrative
 - Capital
 - Instructional
- A School Budget is only as good as the educational program it supports.
- We have a very good educational program at MCS.
- The entire focus of the of all faculty/staff are on our students.

- Goal for this evening:
 - Bring the BOE closer to our students and their educational/social and emotional needs.
 - Provide a better understanding of our challenges.
 - Provide a first attempt at keeping costs low while supporting our programs.
 - Actively listen to your input into this important process.

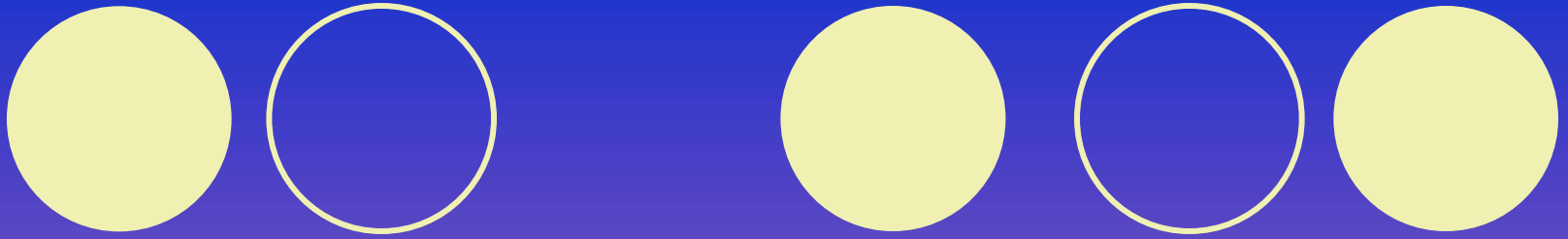
Margaretville Central

Planning for the Future

2009-2010 BUDGET WORKSHOP #2

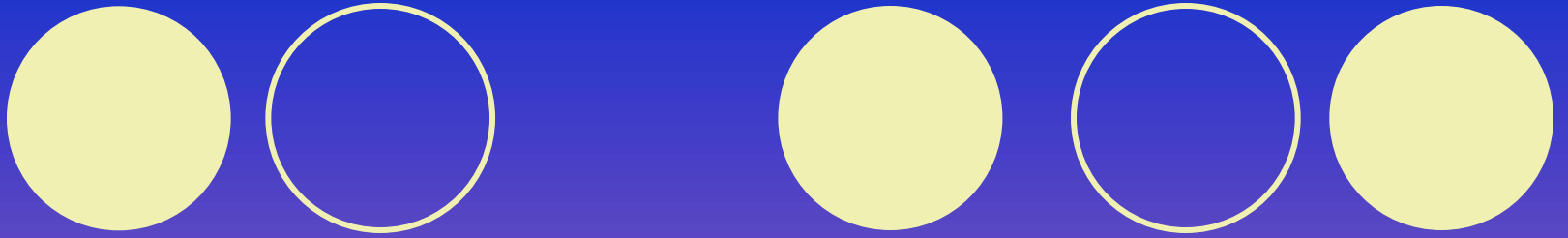
- Program/Instructional

Anthony R. Albanese, Superintendent



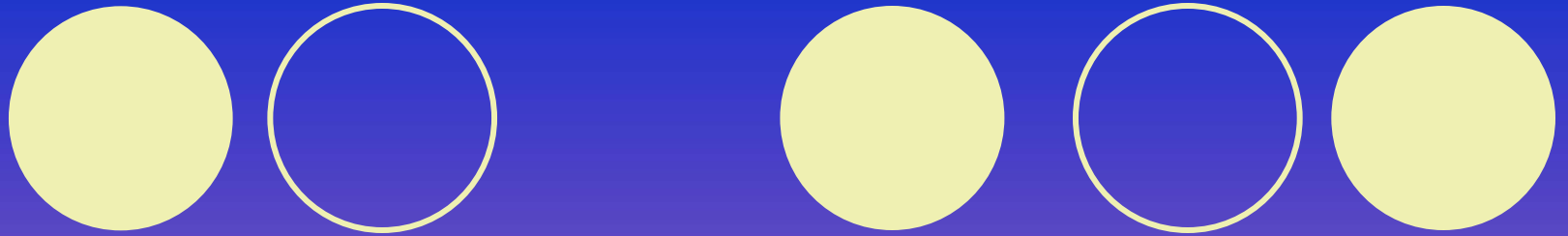
What's the Mission

Margaretville Central School will develop capable individuals and critical thinkers, instilled with positive self-esteem, creativity, and a life-long desire for learning. To assure our school's atmosphere for growth and achievement, we will foster a challenging educational environment supported by a dedicated staff and the cooperation of family peers, and community.



WHAT'S THE VISION

- ❖ Promote Student Achievement
- ❖ Create Opportunities for All Students
- ❖ Review Our Strengths and Needs
- ❖ Be Fiscally Creative, Prudent and Responsible
- ❖ Maintain and Strengthen Our Programs

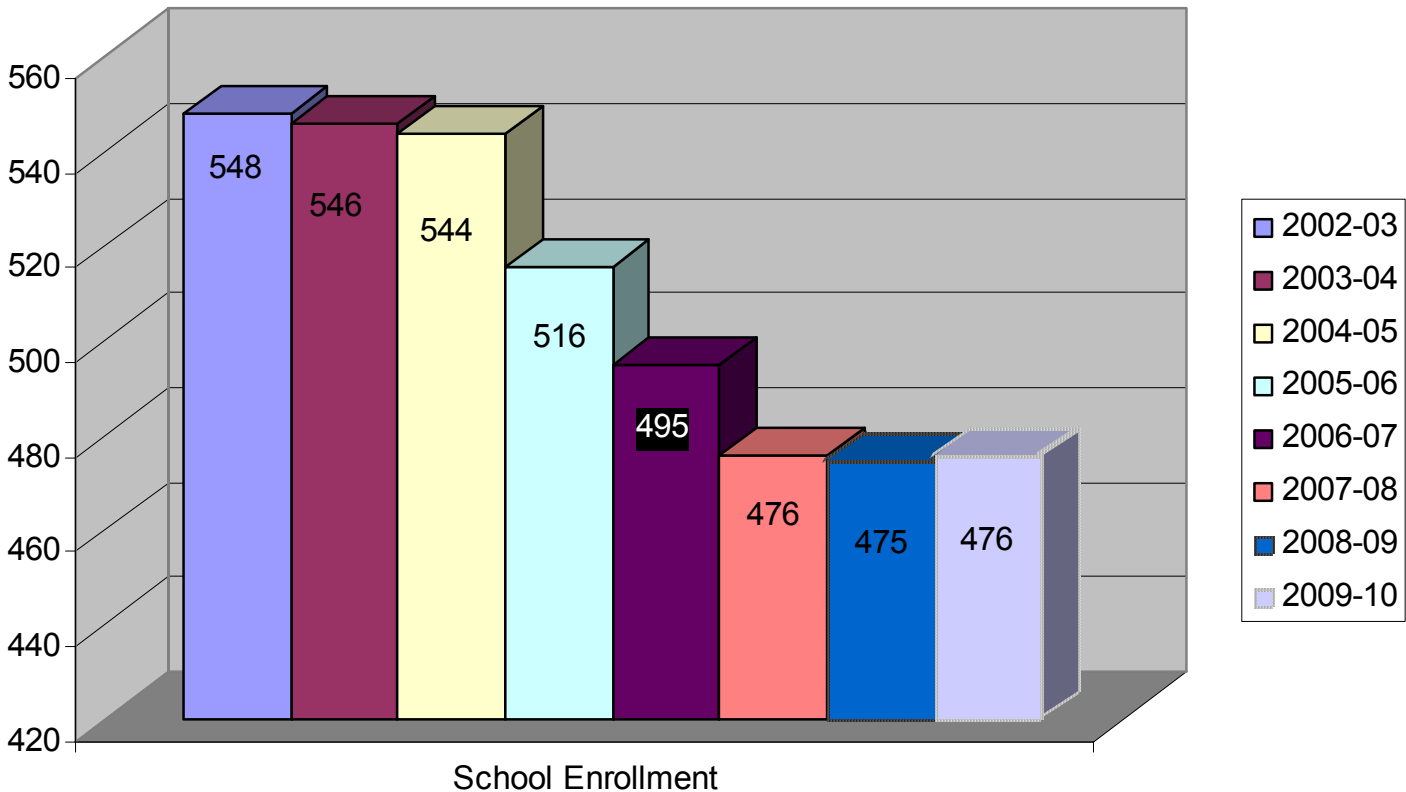


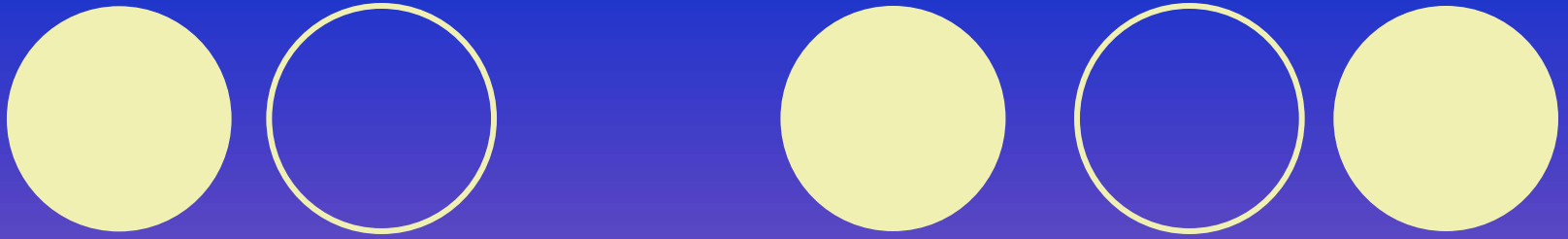
WHAT ARE THE CHALLENGES

- ❖ Declining Enrollment
- ❖ Increased Needs of MCS Students
- ❖ Preparing MCS Students for the 21st Century
- ❖ Changing Demographics
- ❖ Free and Reduced Lunch
- ❖ Current Economy
- ❖ 2009-10 Governor's Budget Proposal

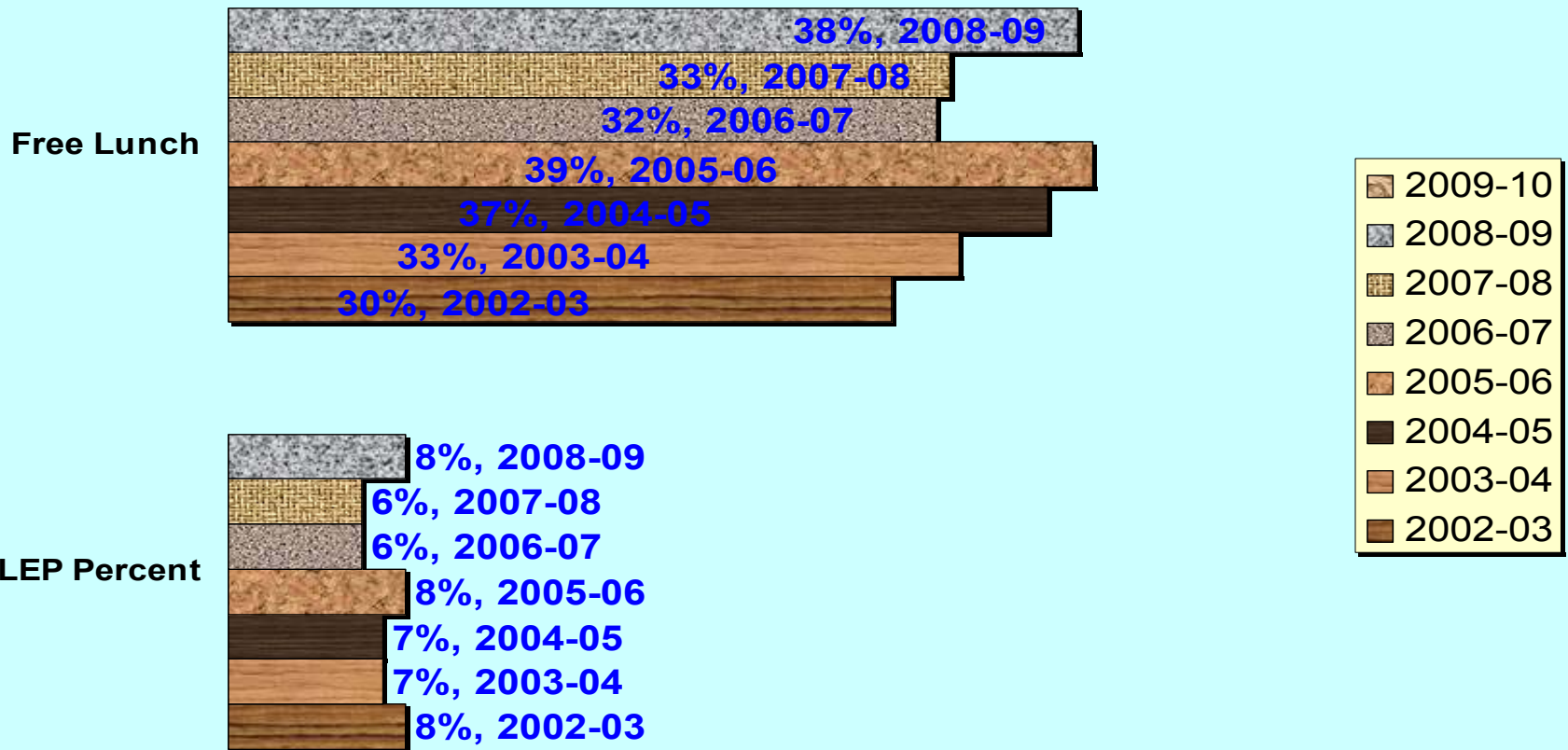
Declining Enrollment

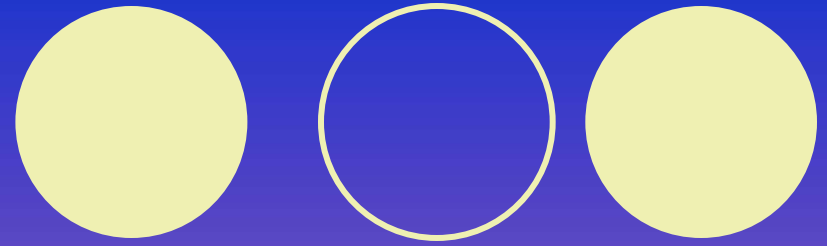
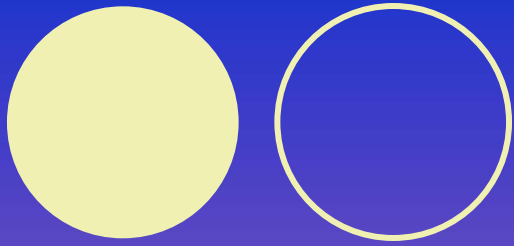
Margaretville Central Enrollment





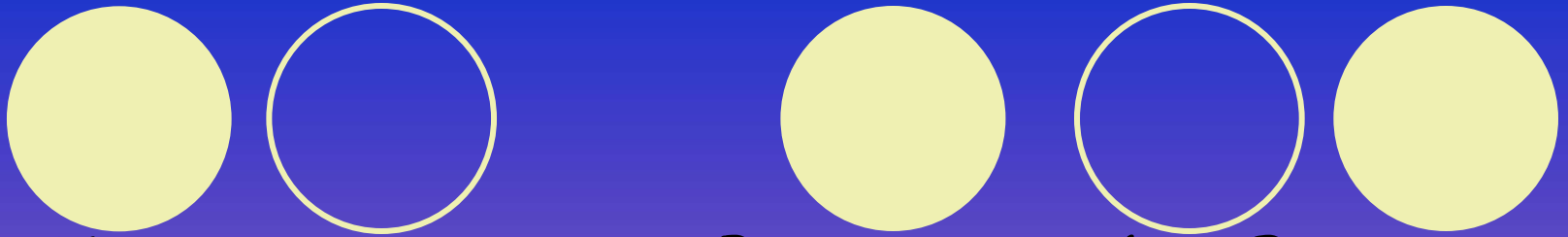
Free Lunch and ELL Percent





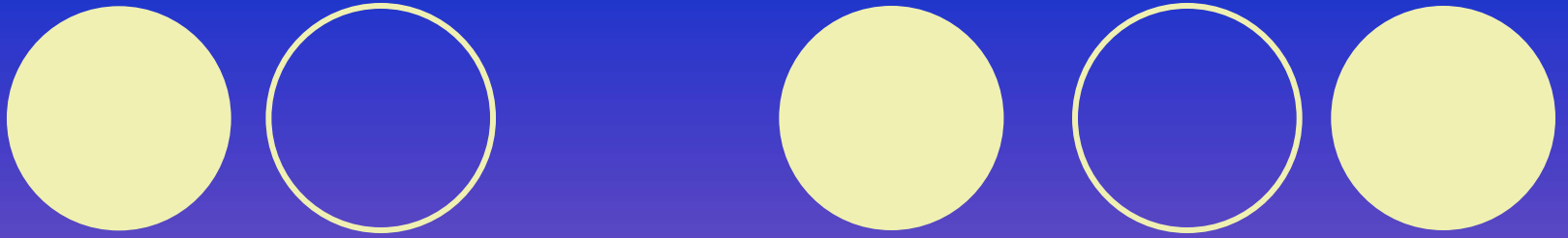
Vision- Promoting Student Achievement

- ❖ How will we challenge all of our students to meet the demands of the 21st century?
- ❖ What supports will be needed to meet these challenges?
- ❖ Identify the skill sets needed by all students to be successful upon graduating from MCS.
- ❖ Increase the opportunity to graduate with a High School Diploma from MCS.



Maintaining Our Programs by Being Proactive

- ❖ 08-09 budget has been closely monitored during the entire year
- ❖ Reductions in current spending
- ❖ Early requisition process may allow us to purchase early
- ❖ Reductions in 09-10 budget allocations
- ❖ Field trips and conferences will be closely monitored
- ❖ Challenging times call for creative solutions
- ❖ Held a Community Forum to present information and request input into the 09-10 budget (survey)

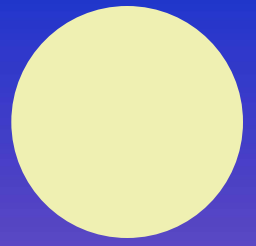
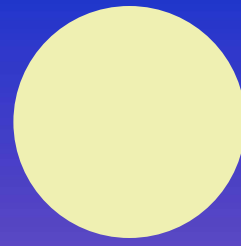
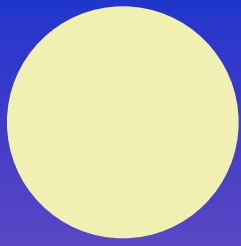


What's The Commitment to Our Vision

❖ KIDS First

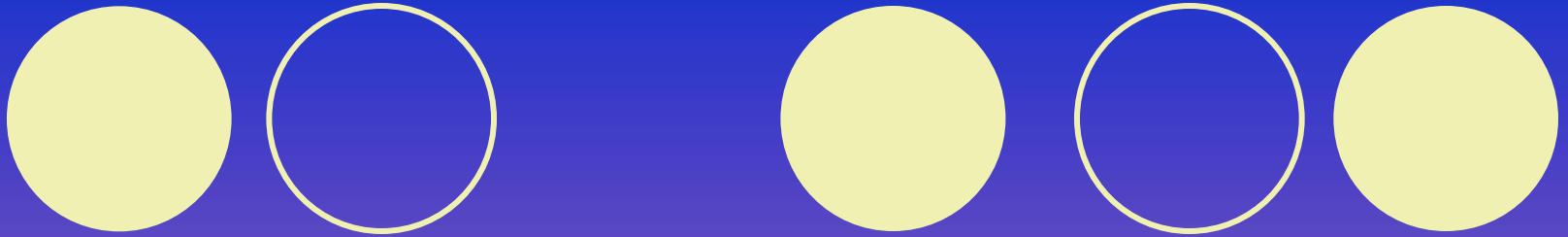
Our two primary guiding principles:

- ❖ Are the decisions we are making in the best interest of our students?
- ❖ Are the outcomes of those decisions in the best interest of our students, parents and community?



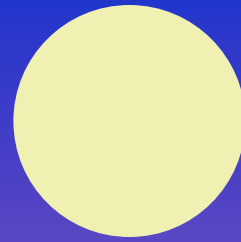
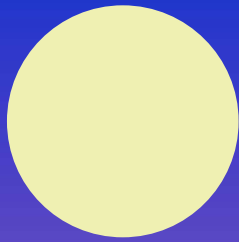
2009-10 Governor's Budget Proposal
"The Ugly"

- ❖ \$14 billion overall deficit in NYS budget
- ❖ \$700 million cut in School Aid from 08-09 level
- ❖ \$2.5 billion cut from School Aid promised under current law



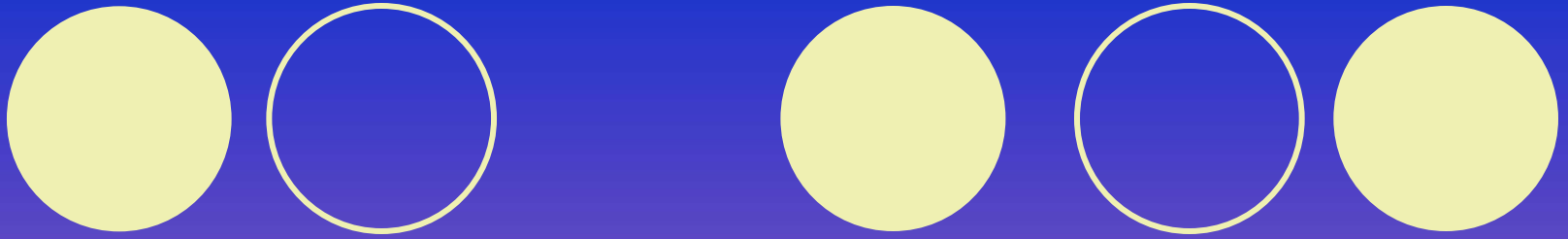
2009-10 Governor's Budget Proposal
"The Good" (Relatively Speaking)

- ❖ Mid-year cut of \$170,000 was avoided
- ❖ Reimbursement Aids (Building, BOCES, Transportation) formulas funded according to current law
- ❖ Foundation Aid Frozen (two years*)
- ❖ UPK, High Tax Aid, Supplemental Excess Cost (Special Education) Aid Frozen
- ❖ Federal Stimulus Package



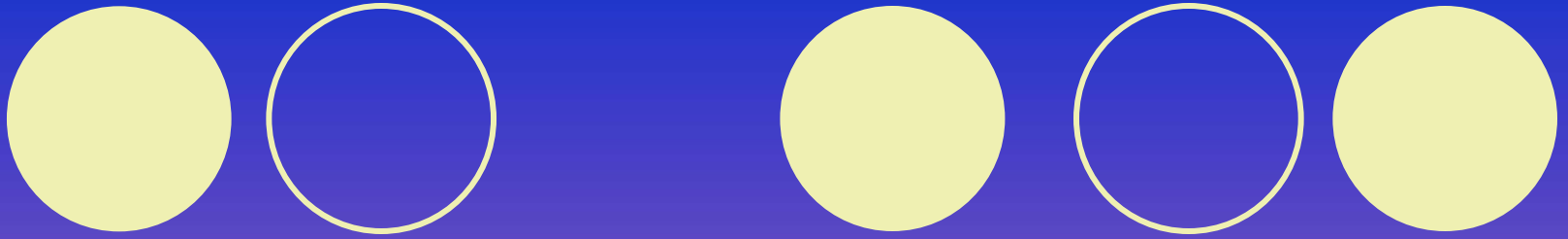
2009-10 Governor's Budget Proposal *"The Bad"*

- ❖ Shift 15% of CPSE costs to Districts (impact of potentially \$8,000 to MCS)
- ❖ Deficit Reduction Assessment (DRA) based on local wealth, student poverty and tax effort (3% to 13%)
- ❖ STAR Property Tax to drop to 18% (\$109 million cut)
- ❖ Middle Class STAR rebates eliminated (\$1.4 million impact)



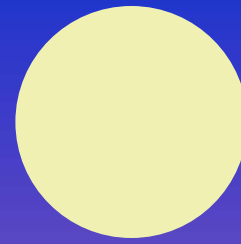
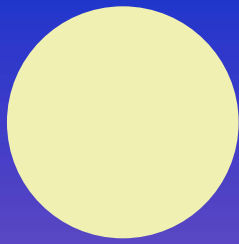
What's the Impact of Flat/Reduced State Aid

- ❖ Freezing Foundation Aid is an average loss of unrestricted aid of approximately 3% (\$61,000 per year)
- ❖ The Deficit Reduction Assessment (DRA) calls for a loss of **\$219,403** in aid (-7.8%) for MCS for 2009-10 (actual loss in State Aid)
- ❖ Nearly thirty-one percent of MCS's budget is based on state aid
- ❖ One percent on the tax levy is approximately \$60,000
 - ❖ An additional \$60,000 in expenses or loss of \$60,000 in revenues adds 1% to the tax levy



How Does the Budget Process Work

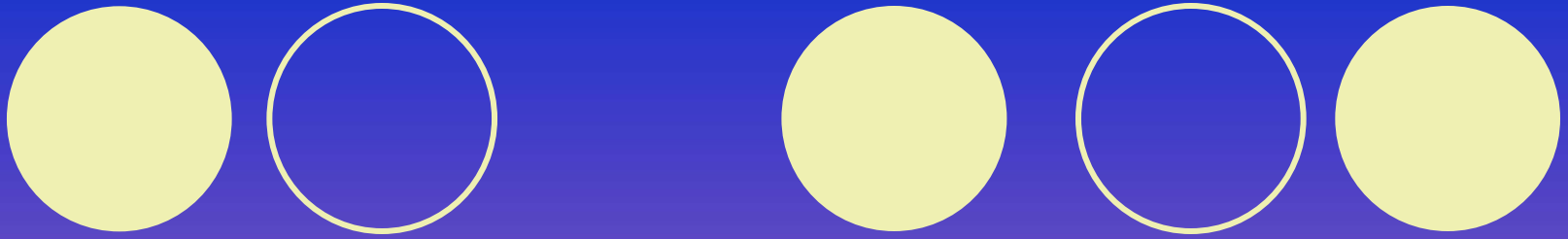
- ❖ The BOE approves a budget timeline
- ❖ Superintendent and Supervisors meet monthly
- ❖ Completion of budget requests along with rationale
- ❖ Supervisors meet with Superintendent and Treasurer individually to review budget requests
- ❖ Create a preliminary roll-over budget
- ❖ Balance roll-over budget with proposed state budget-prioritize based on student/organization needs
- ❖ Use feedback from public presentations and BOE discussions



What Makes Up a School Budget

- ❖ The ideal budget is a complete financial forecast of both expenditures and revenues based upon a sound education plan.





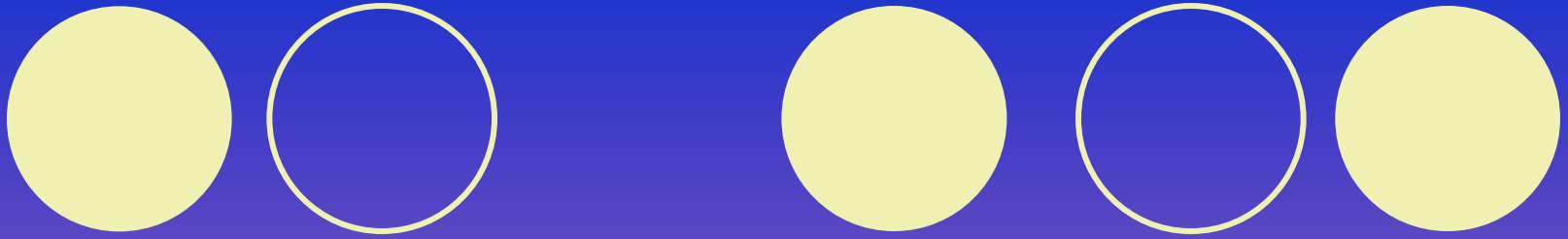
Fiscal Challenges-January 2009

Current Budget 08-09	\$10,673,038	
State Aid/Building Aid (projected)	\$ 3,314,957 (31%)	<u>Governor proposes flat State Aid and</u>
Tax Levy	\$ 6,363,781 (60%)	<u>a \$219,403 Deficit Reduction</u>
Fund Balance Reserves	\$ 450,000 (4%)	
Other	\$ 544,300 (5%)	
Preliminary Rollover Budget to Budget for 09-10	\$10,740,478	approximately .63% increase approximate difference of \$ 67,440 excludes increases in Health and Dental

Focus is to keep tax levy increase as minimal as possible

This means.....

- \$ 67,440(difference between 08-09 budget and preliminary rollover budget
- + \$ 219,403 (deficit reduction assessment-DRA)
- \$ 287,843 (total gap) (estimated tax levy increase of 4.8%)



Fiscal Challenges-February 2009

Current Budget 08-09	\$10,673,038	
State Aid/Building Aid (projected)	\$ 3,314,957 (31%)	<u>Governor proposes flat State Aid and a \$219,403 Deficit Reduction</u>
Tax Levy	\$ 6,363,781 (60%)	
Fund Balance Reserves	\$ 450,000 (4%)	
Other	\$ 544,300 (5%)	

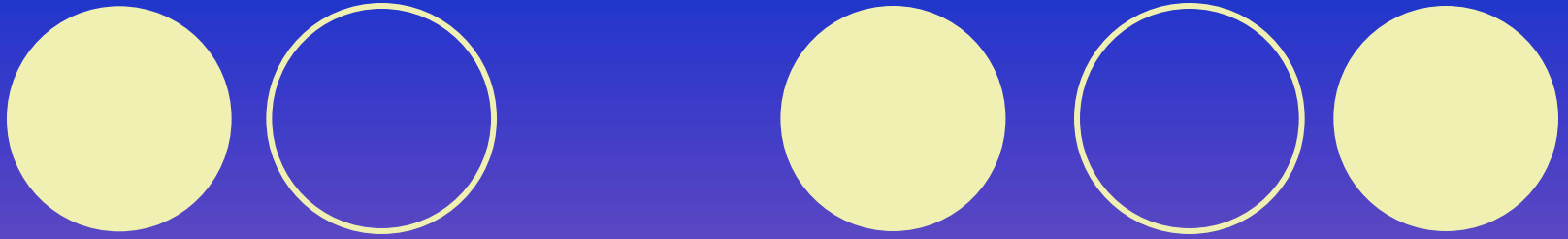
Preliminary Rollover Budget
to Budget for 09-10 **→** \$10,574,003

} Approximately .93% decrease
} Approximate difference of \$ -99,035
} Excludes increases in Health and Dental in Program Budget

Focus is to keep tax levy increase as minimal as possible

This means.....

\$ 219,403 (deficit reduction assessment-DRA)
- 99,035 (difference between 08-09 budget and preliminary rollover budget)
\$ 120,368 (total gap) (estimated tax levy increase of 2-3%)



Fiscal Challenges-March 2009

Current Budget 08-09	\$10,673,038	
State Aid/Building Aid (projected)	\$ 3,314,957 (31%)	<u>Governor proposes flat State Aid and a \$219,403 Deficit Reduction</u>
Tax Levy	\$ 6,363,781 (60%)	
Fund Balance Reserves	\$ 450,000 (4%)	
Other	\$ 544,300 (5%)	

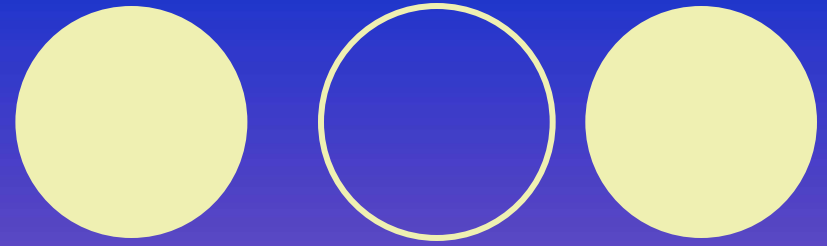
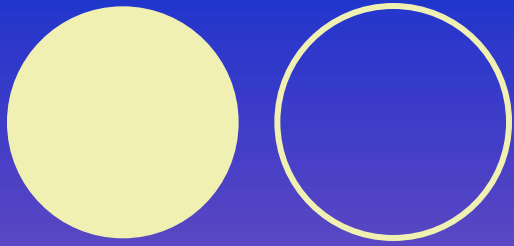
Preliminary Rollover Budget
to Budget for 09-10 **→** \$10,536,078

} Approximately 1.3% decrease
} Approximate difference of \$ -136,960
} Includes increases in Health and Dental in Program Budget

Focus is to keep tax levy increase as minimal as possible

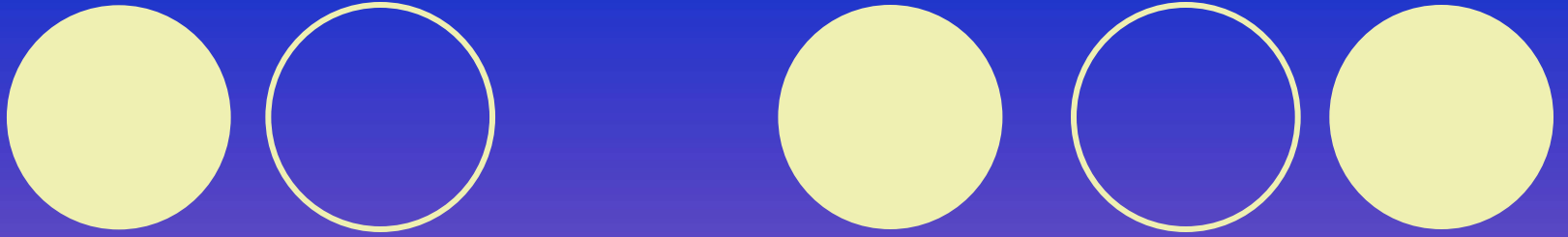
This means.....

\$ 219,403 (deficit reduction assessment-DRA)
-136,960 (difference between 08-09 budget and preliminary rollover budget)
\$ 82,443 (total gap) (estimated tax levy increase of 1.5-2%)



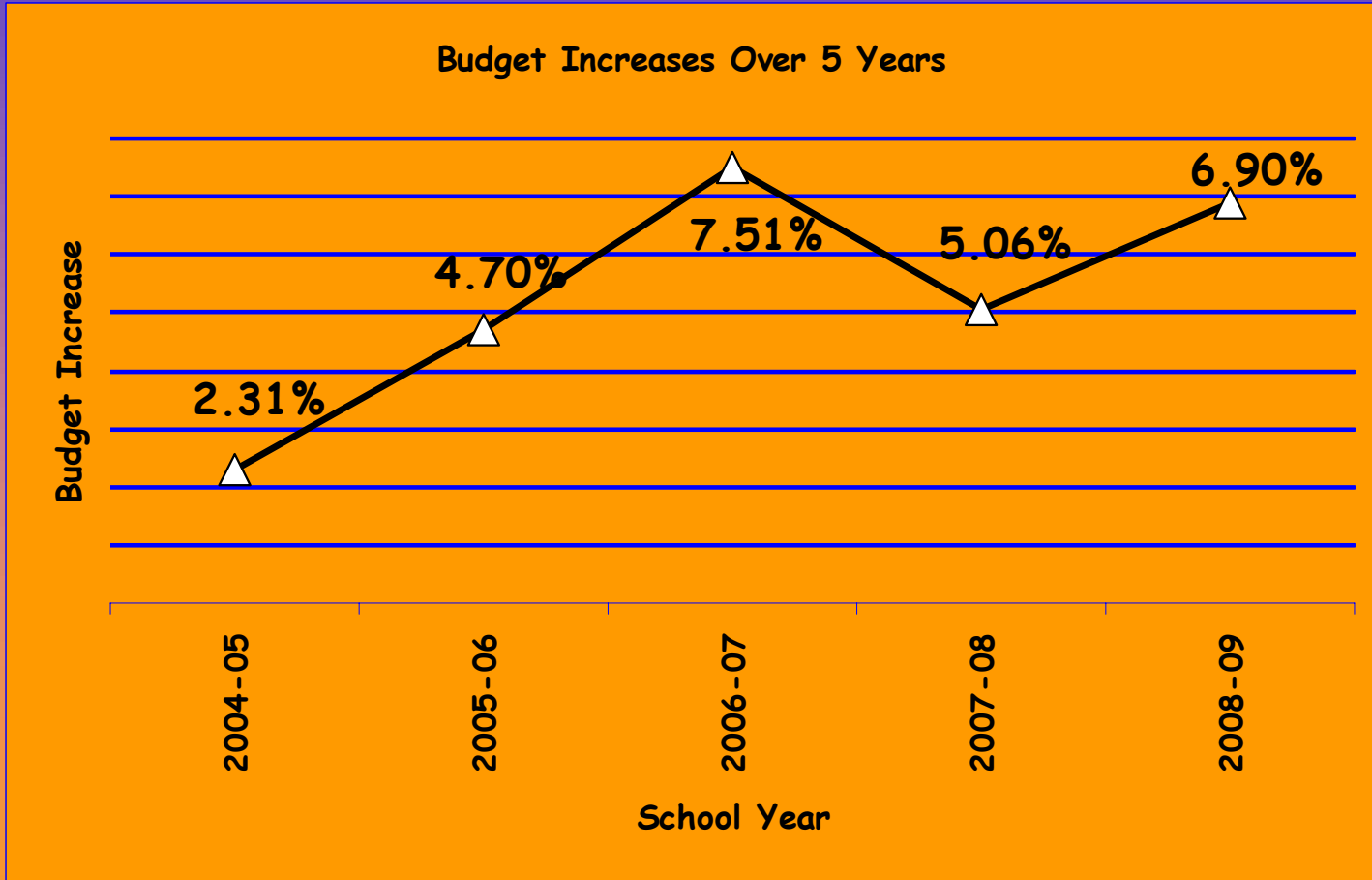
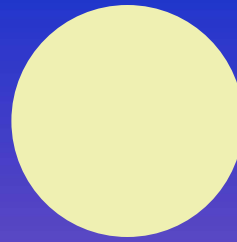
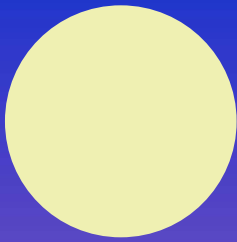
Basic Costs

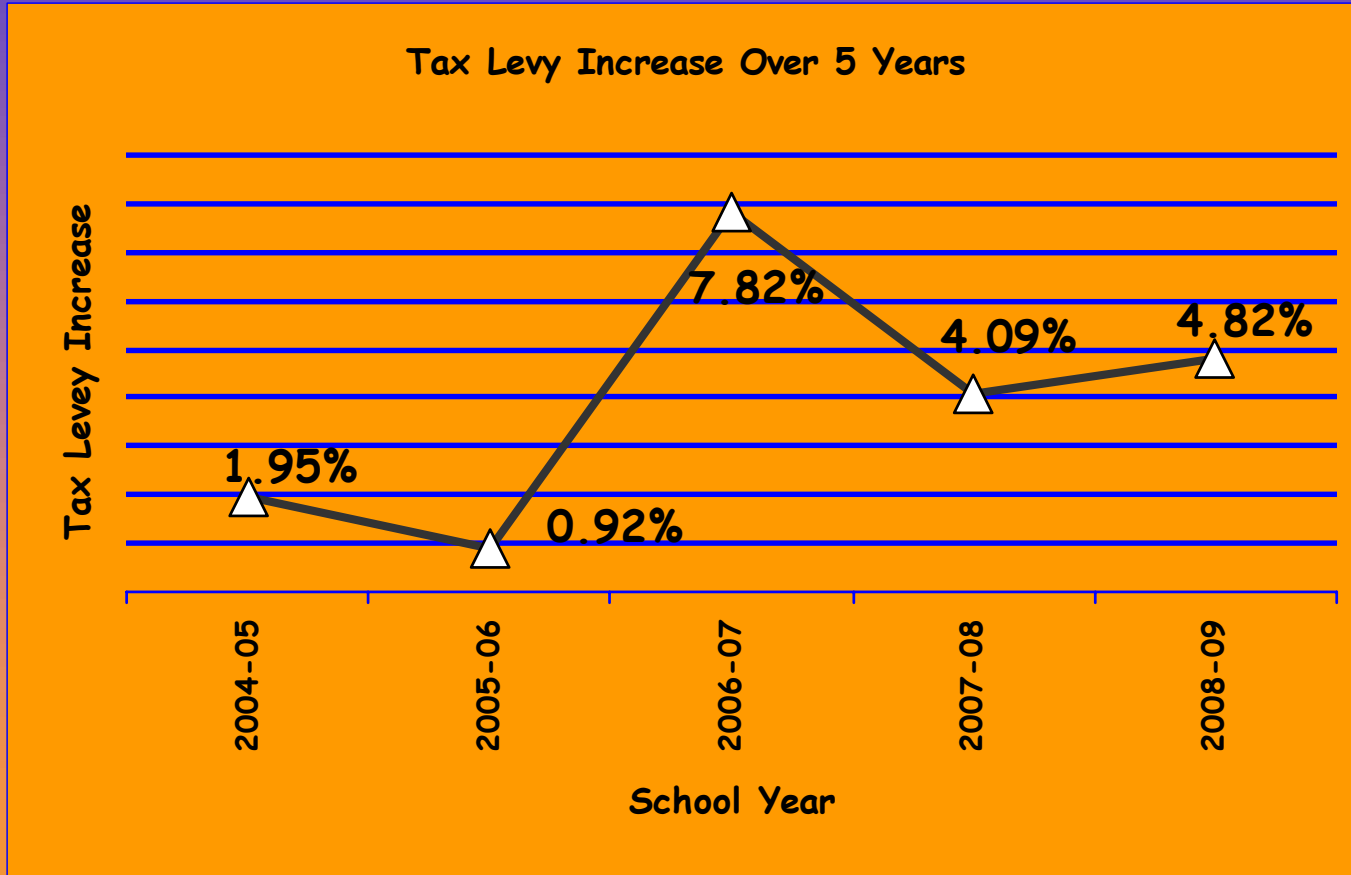
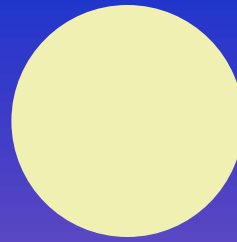
- Negotiated contractual salary obligations
- Health Insurance Premiums
- Teachers Retirement System (TRS) Contributions
- Employees Retirement System (ERS) Contributions
- Employers share of Social Security & Medicare Benefits (FICA)
- Special Education Costs



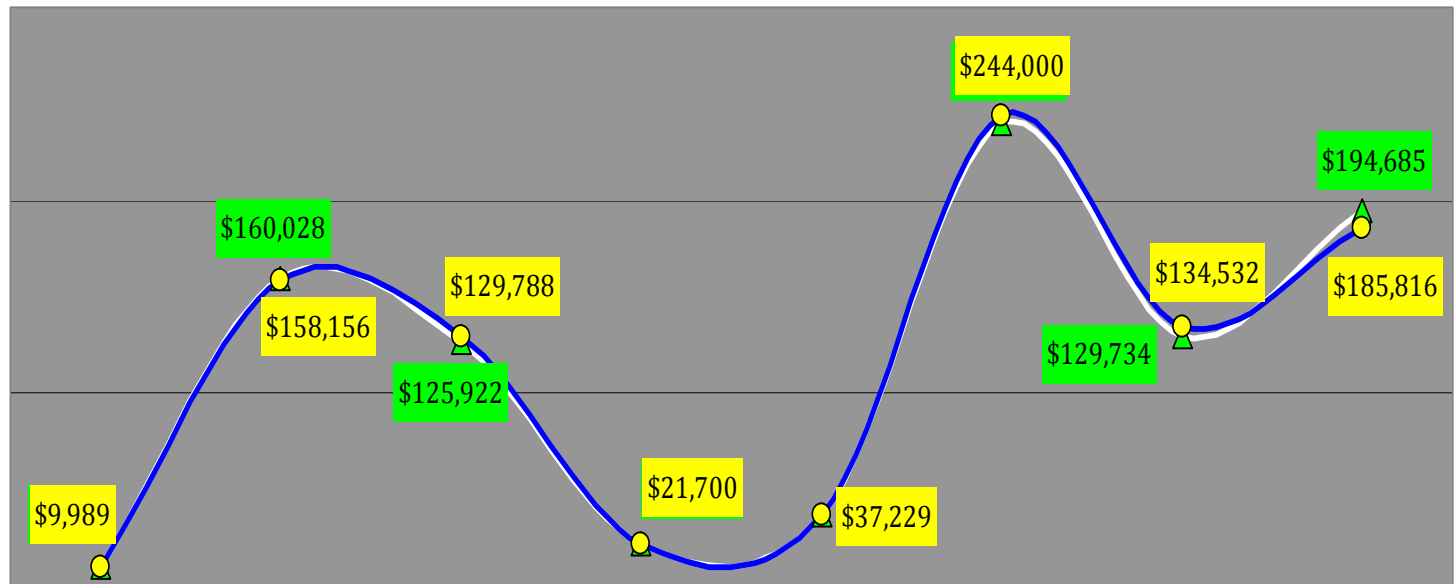
What cuts may need to be considered

- First will look at attrition
- Program and extra-curricular (including sports)
- Student support services
- Distance Learning
- Supplies, texts, hardware, software, etc.

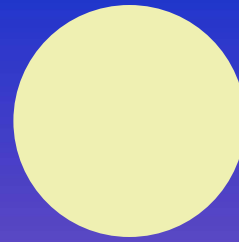




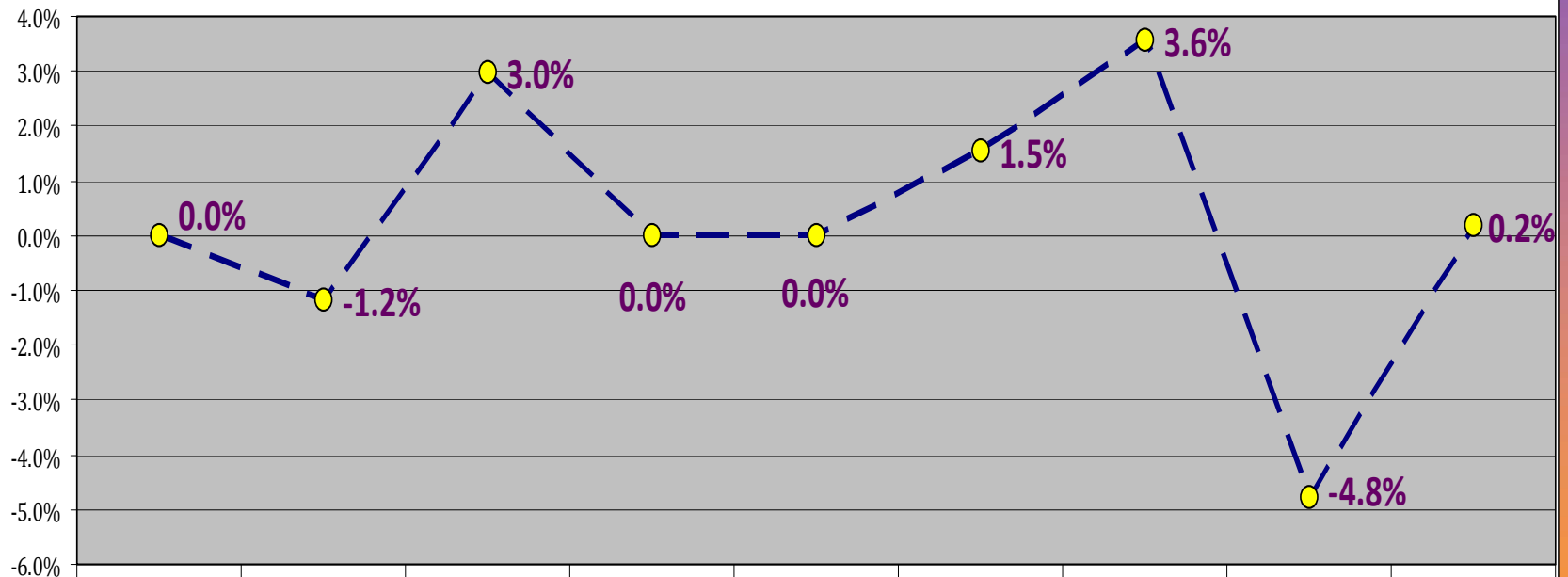
2008-09 vs. 2009-10 Administrative Budget to Budget




	Board of Education	Central Administration	Finance	Staff	Central Services	Special Items	Curriculum, Supervision & Improvement	Employee Benefits
▲ Budgeted 2008-09	\$9,989	\$160,028	\$125,922	\$21,700	\$37,229	\$240,272	\$129,734	\$194,685
● Proposed 2009-10	\$9,989	\$158,156	\$129,788	\$21,700	\$37,229	\$244,000	\$134,532	\$185,816

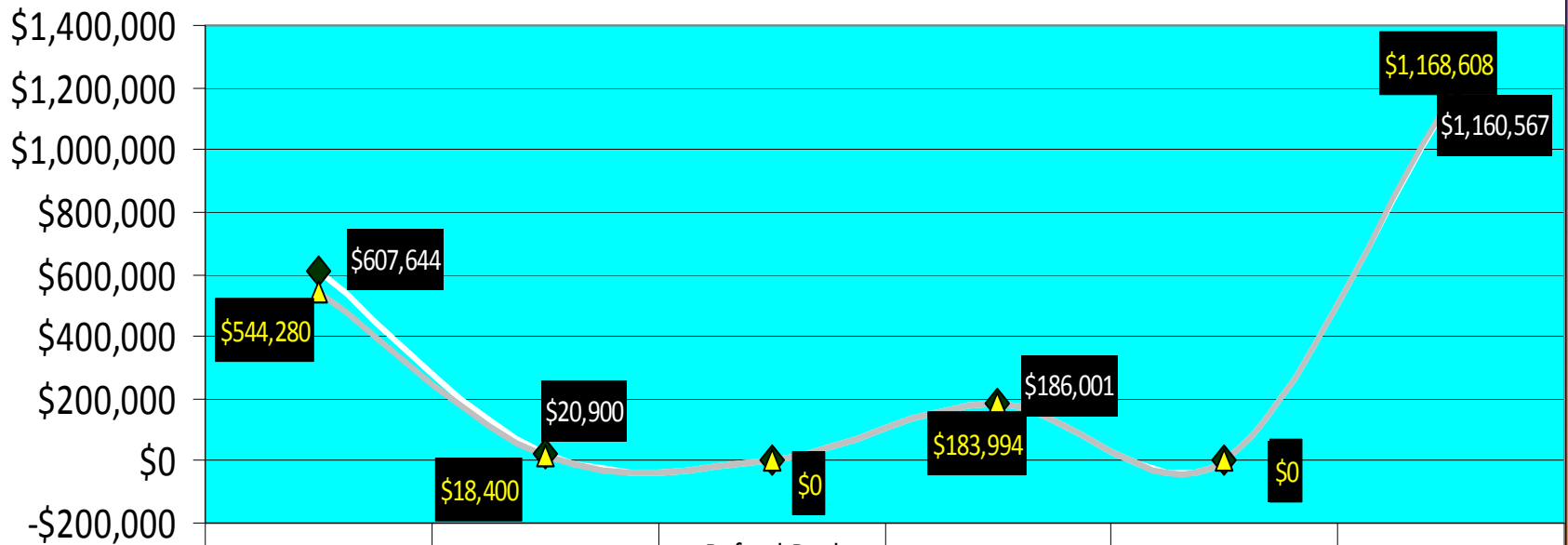


Administrative 09-10 Percent +/- Proposal

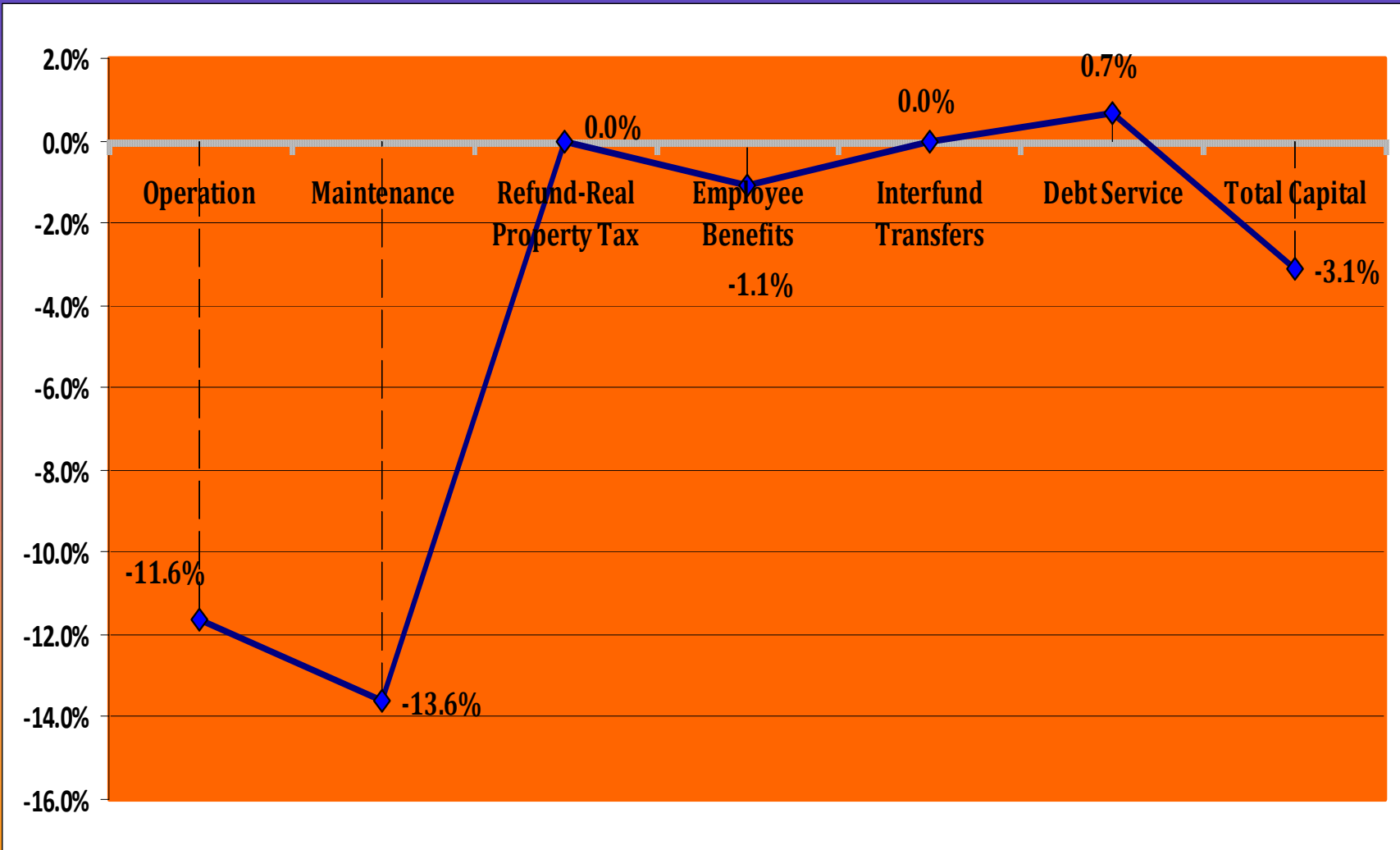
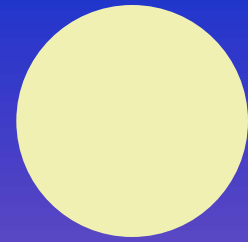
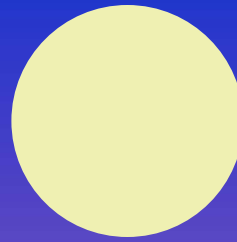
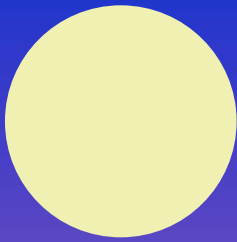


 % +/- Difference	0.0%	-1.2%	3.0%	0.0%	0.0%	1.5%	3.6%	-4.8%	0.2%
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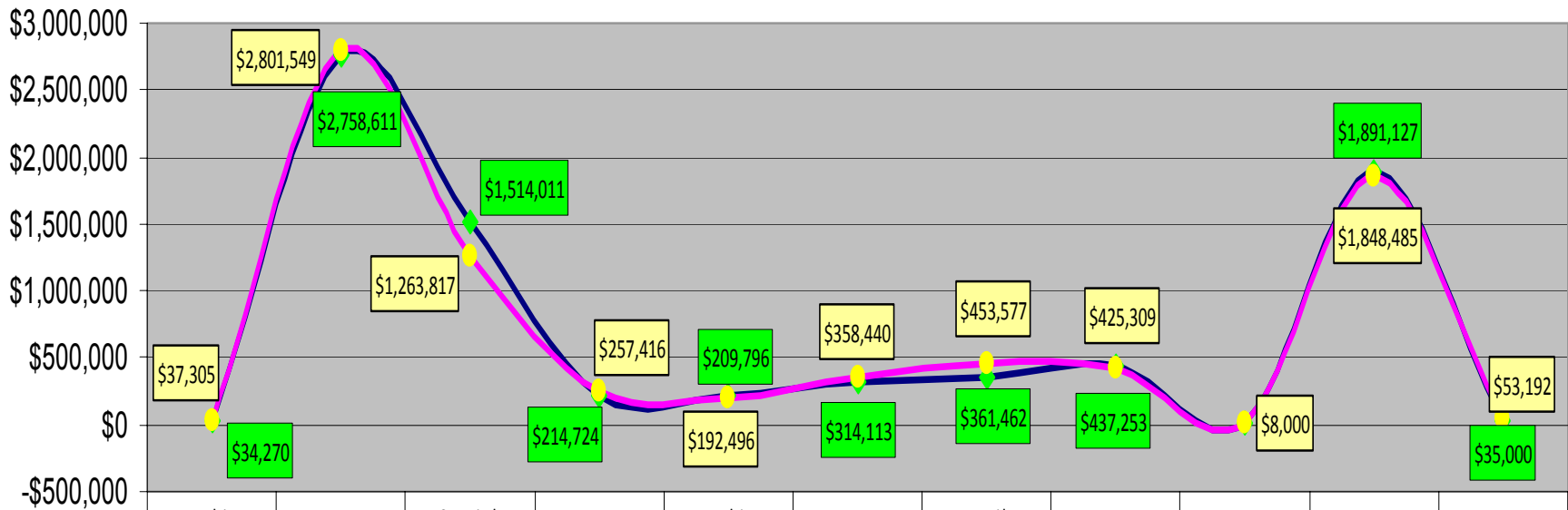
08-09 vs. 09-10 Capital Budget to Budget



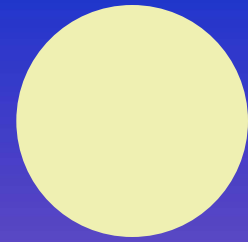
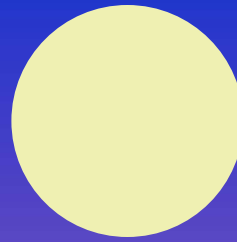
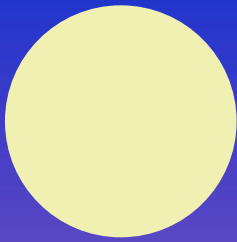
	Operation	Maintenance	Refund-Real Property Tax	Employee Benefits	Interfund Transfers	Debt Service
◆ Budgeted 2008-09	\$607,644	\$20,900	\$0	\$186,001	\$0	\$1,160,567
▲ Proposed 2009-10	\$544,280	\$18,400	\$0	\$183,994	\$0	\$1,168,608



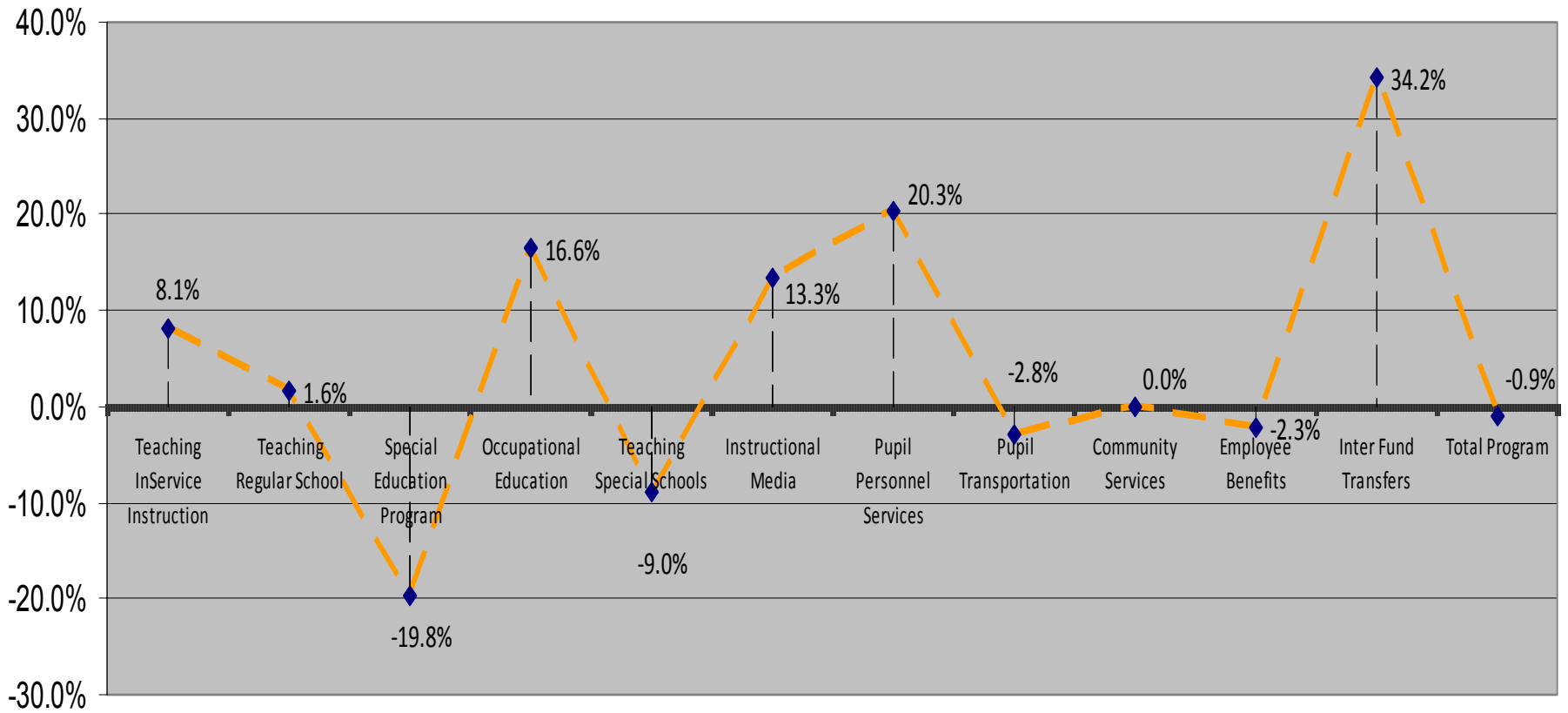
2008-09 vs. 2009-10 Program Budget to Budget

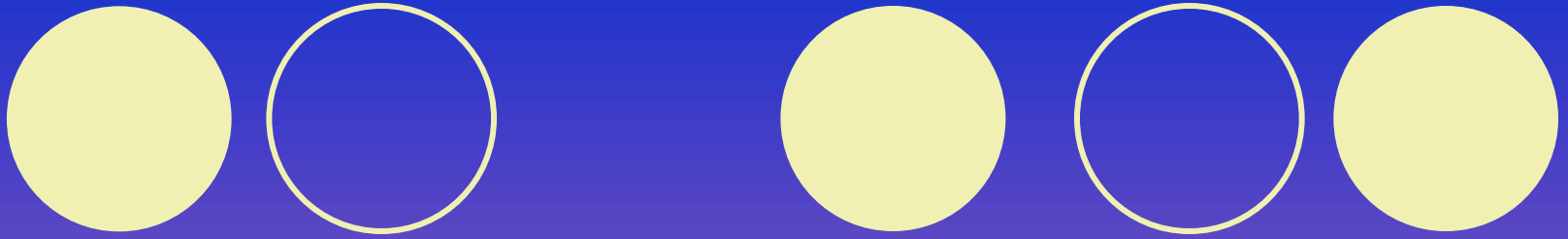


	Teaching InService Instruction	Teaching Regular School	Special Education Program	Occupational Education	Teaching Special Schools	Instructional Media	Pupil Personnel Services	Pupil Transportation	Community Services	Employee Benefits	Inter Fund Transfers
◆ Budgeted 2008-09	\$34,270	\$2,758,611	\$1,514,011	\$214,724	\$209,796	\$314,113	\$361,462	\$437,253	\$8,000	\$1,891,127	\$35,000
● Proposed 2009-10	\$37,305	\$2,801,549	\$1,263,817	\$257,416	\$192,496	\$358,440	\$453,577	\$425,309	\$8,000	\$1,848,485	\$53,192



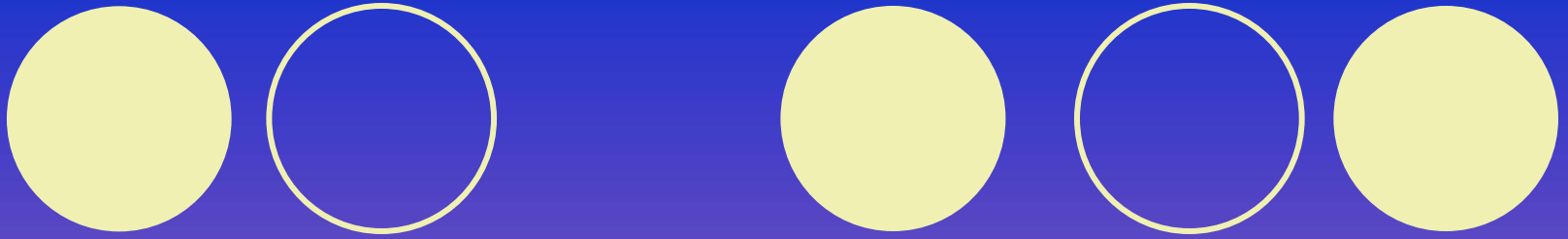
Program 09-10 Percent +/- Proposal





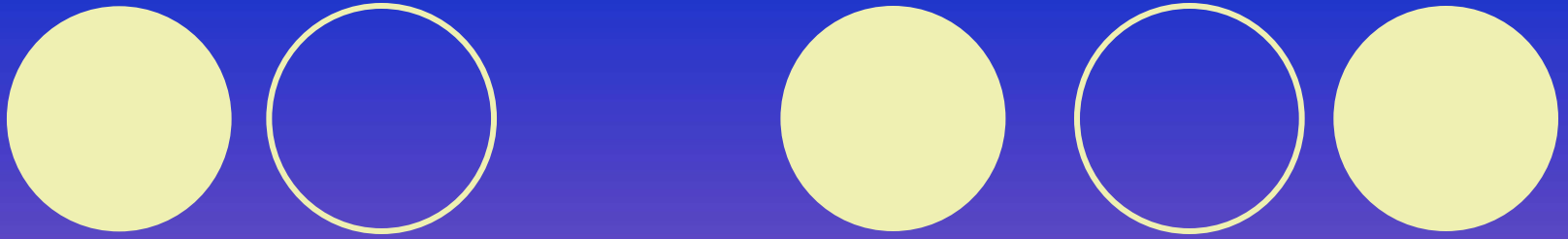
Recommendations to the MCS Program

- ❖ Combine CSE (retired) and BOCES Psychologist Position
 - ❖ Hire a MCS Full Time CSE/Psychologist
 - ❖ Provides Greater Consistency to the SPED Program
 - ❖ Allows Greater Opportunities for All MCS Students
 - ❖ CSE (\$30,000) + Psychologist (\$48,684 @.6 BOCES)
 - ❖ \$9,000- \$12,000 savings with benefits



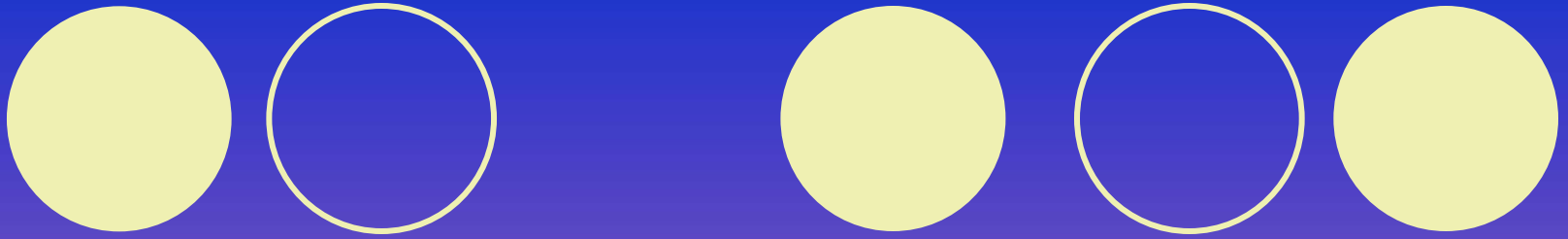
Recommendations to the MCS Program

- ❖ Combine 2 Part-Time (.9) Speech Positions from BOCES
 - ❖ Hire a MCS Full Time Licensed SLP
 - ❖ Allows for Greater Program Consistency/Flexibility
 - ❖ Allows Services to All MCS Students (Early Intervention)
 - ❖ Allows to Charge Medicaid w/o Additional BOCES Costs
 - ❖ .9 BOCES SLP (not licensed) cost of \$68,085
 - ❖ Neutral cost



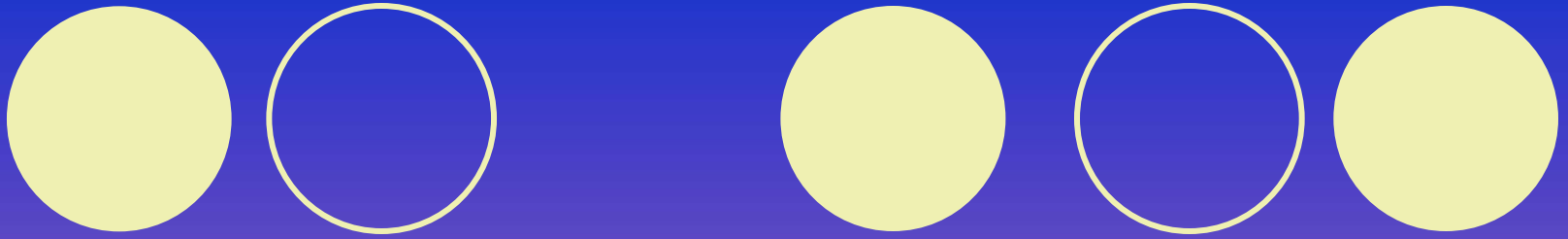
Recommendations to the MCS Program

- ❖ Add the Wilson Language Program to the MCS Reading Options by Using Existing Resources
 - ❖ Adds expertise to our Reading Specialists and SPED Teachers
 - ❖ Provides another option for struggling readers
 - ❖ Can be seen as an AIS support to students (ERSS)
 - ❖ Can reach a larger number of students
 - ❖ In combination with other assessment measurements can be viewed as a scientifically and researched based approach prior to CSE classification
 - ❖ Will help to reduce the number of students classified due to a reading based disability as outlined in IDEA 2004



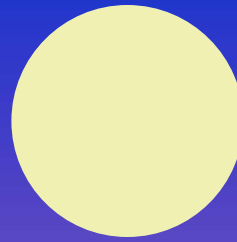
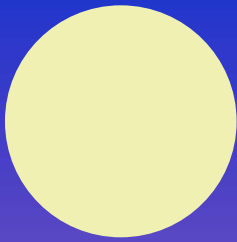
Recommendations to the MCS Program

- ❖ Add a Co-Teaching Model in our Middle School and High School Programs
 - ❖ Maximizes the expertise of our General Education and SPED Teachers in a team teaching approach
 - ❖ Provides opportunities for all students to increase academically
 - ❖ Provides opportunities for SWD's to earn a high school diploma where this could not occur in the past
 - ❖ Creates a documented method of instruction which supports NCLB, IDEA and best teaching practices

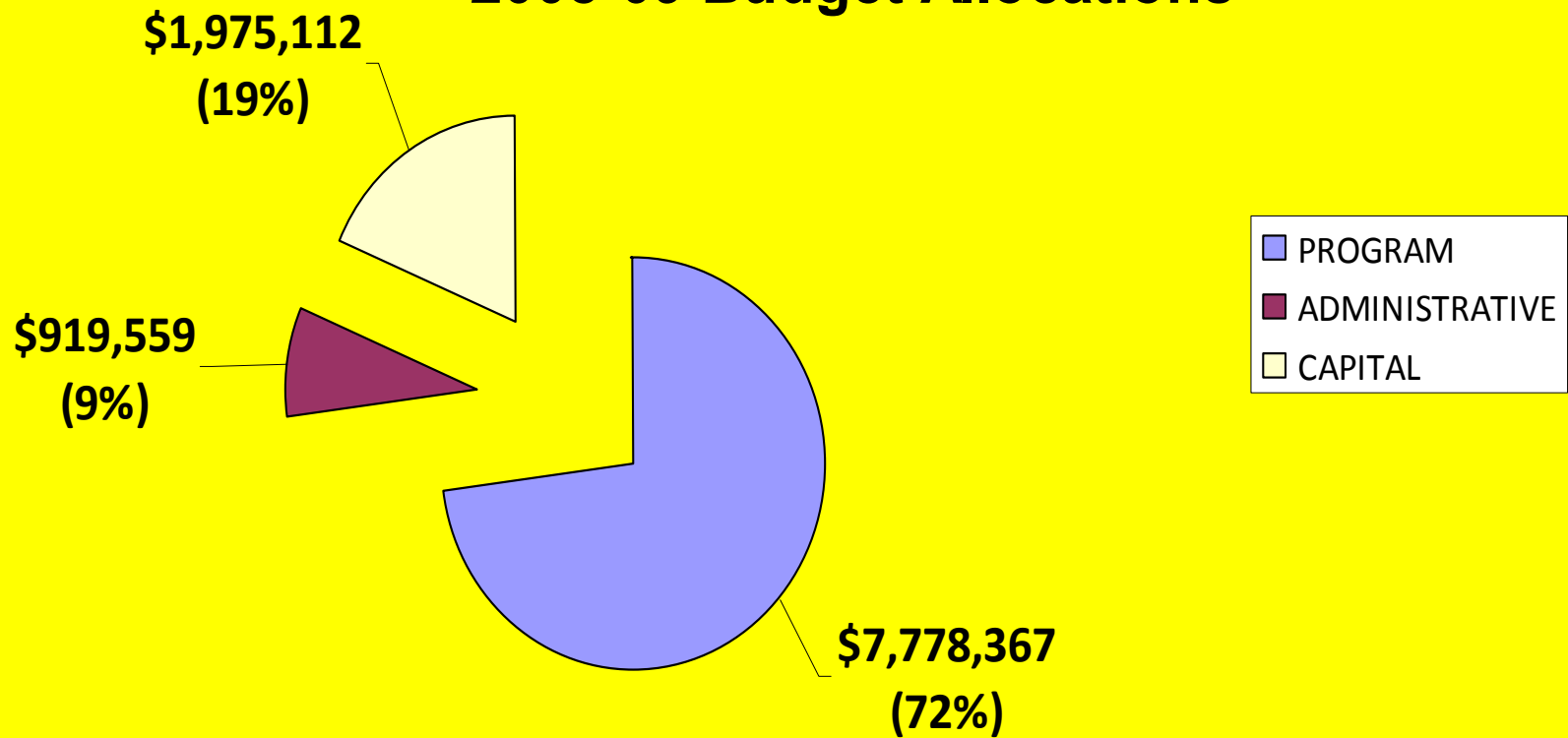


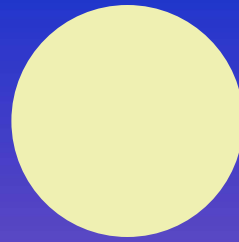
Recommendations to the MCS Program

- ❖ Additional recommendations or considerations:
 - ❖ Continue our relationship with Delaware Opportunities to supervise the operation of MCS' UPK program
 - ❖ Align program hours with AM school schedule
 - ❖ Review ability to provide AM transportation
 - ❖ Consider the Program "Capturing Kids Hearts"
 - ❖ Add Whiteboard Technology to classrooms
 - ❖ Add 1 bus to upgrade our Transportation fleet
 - ❖ Consider solar heating
 - ❖ Consider VOIP as an option to traditional phone services

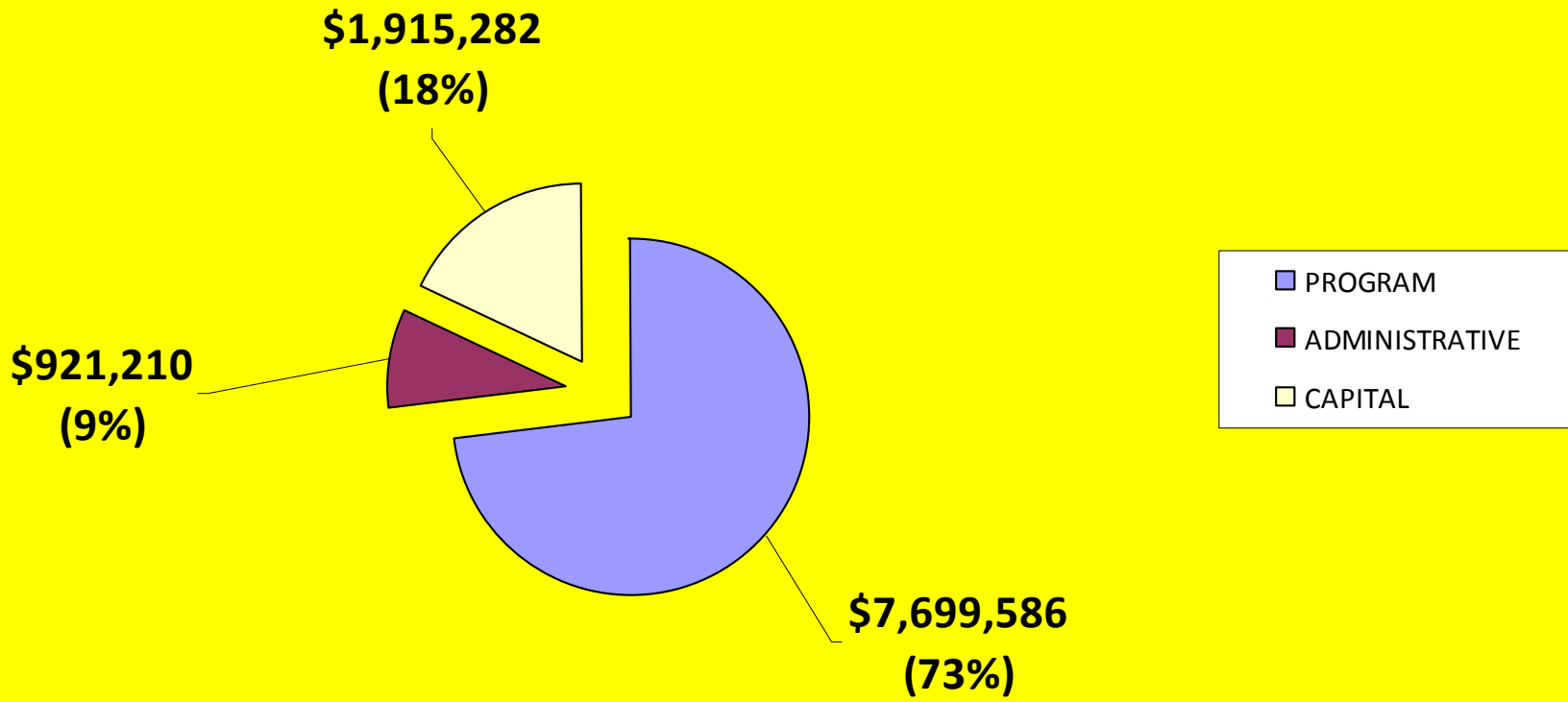


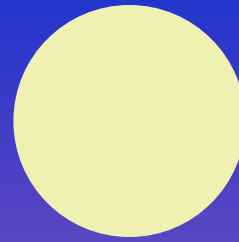
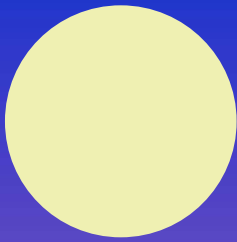
2008-09 Budget Allocations



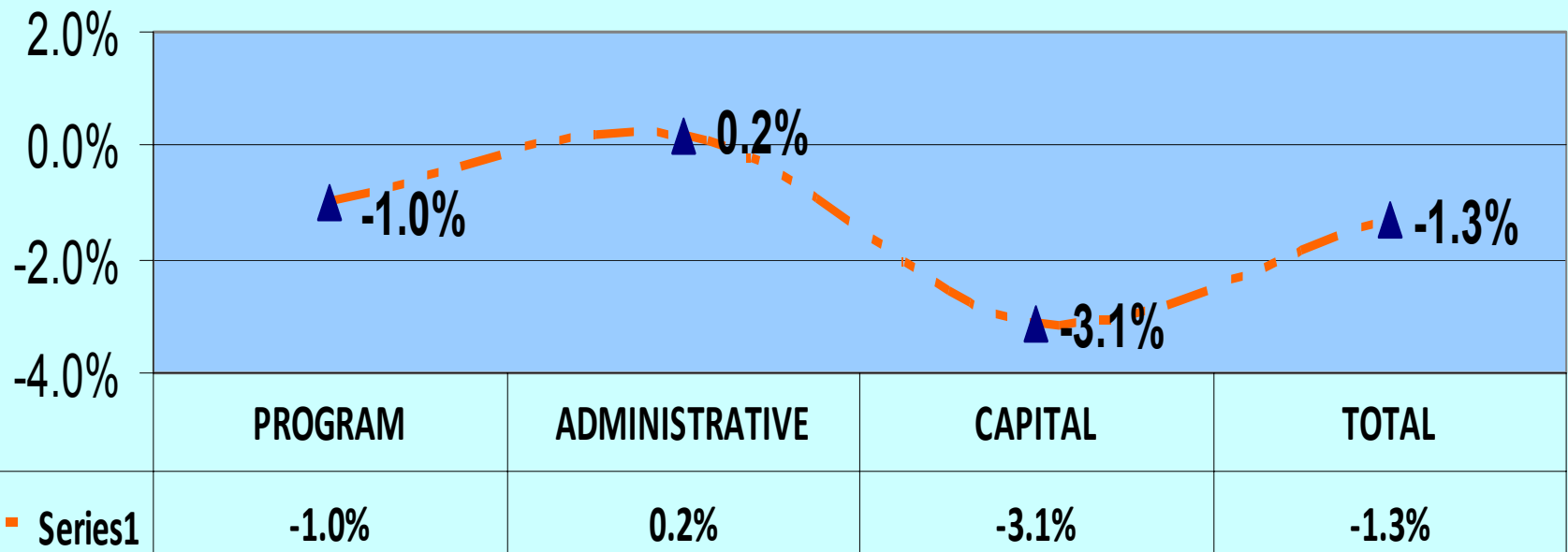


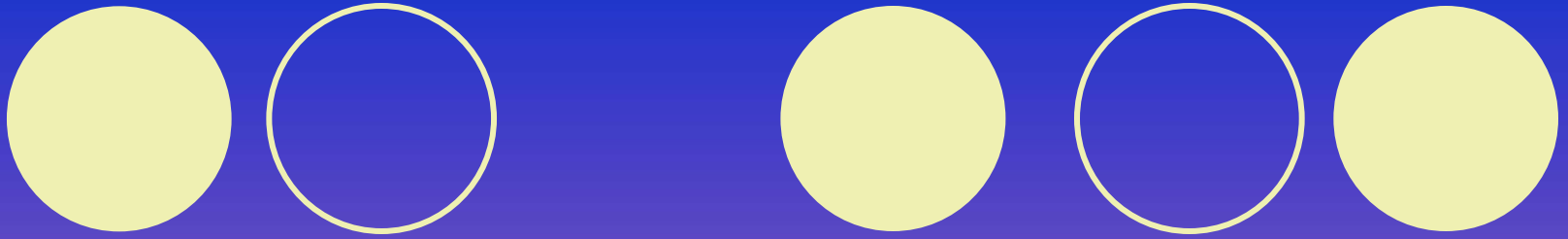
Proposed 09-10 Budget Allocations





Proposed 09-10 Budget Allocations Compared to 08-09 Budget





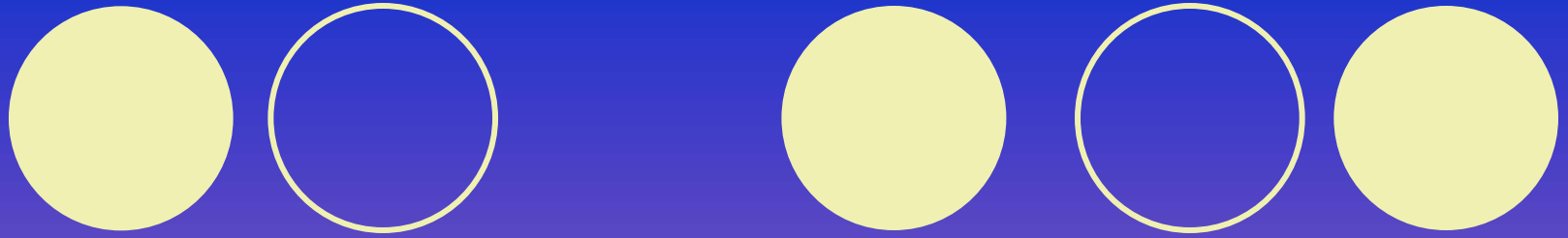
Federal Stimulus Package Information

❖ Federal Proposal

- ❖ Increased Title I and IDEA funding proposed
- ❖ Amount released indicates \$85,000 Title I and \$134,000 IDEA (\$219,000 total)
- ❖ Could become available by next month or July 2010
- ❖ Not certain if the funding will be sustained-probably not
- ❖ Not certain how the funding will be able to be used

❖ Senator Schumer Press Release

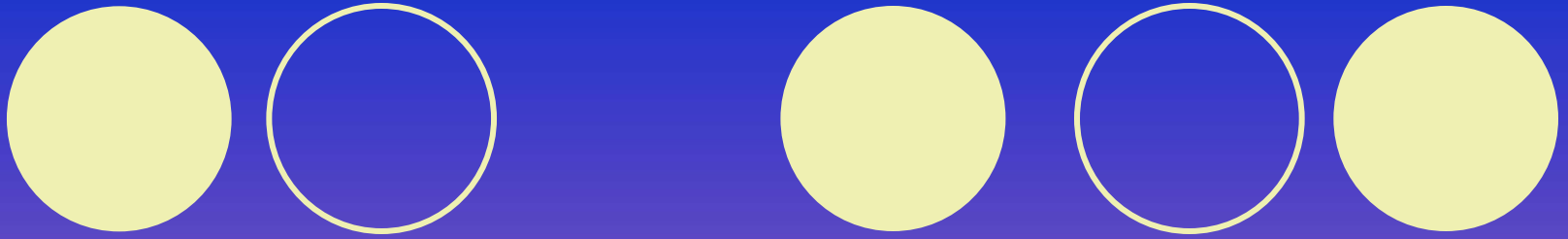
- ❖ Title I (\$90,000); IDEA (\$140,000); Construction (\$190,000)
- ❖ Total (\$430,000)
- ❖ Unclear if this funding will be available and spending stipulations



Governor's Stimulus Package *Information*

❖ Proposal

- ❖ Unclear information at this time
- ❖ Could keep DRA as is (- \$219,000)
- ❖ Could rescind the Deficit Reduction Assessment
- ❖ Could use Federal stimulus funding to offset the Deficit Reduction Assessment
- ❖ ??????????

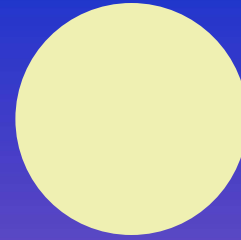
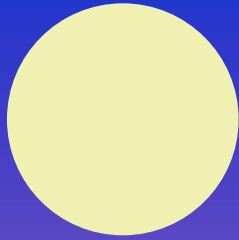


Looking Forward

- ❖ At least a two year fiscal problem at best
 - ❖ Primary focus of this budget has been on maintaining and strengthening student programming
 - ❖ Have reduced/held the line on spending from 08-09
 - ❖ Without further modifications to the budget we have projected a 1.5% to 1.9% increase in the tax levy
 - ❖ Uncertain as to Governor's fiscal or Federal stimulus proposal
 - ❖ Wait for additional information once NYS Budget is adopted

Budget Approval Calendar

August 20, 2008	Approval of Budget Calendar
October 18, 2008	Presentation of Transportation Needs
January 5, 2009	Requisitions Distributed to Faculty
February 25, 2009	1st Budget Workshop Prior to Board Meeting
March 18, 2009	2nd Budget Workshop Prior to Board Meeting
April 1, 2009	1st Notice of Budget Hearing and Vote Petitions Available in District Office for Board Seat
April 7, 2009	BOCES Annual Meeting - OAOC
April 20, 2009	Last Day to File Petitions for Board Seat
April 22, 2009	2nd Notice of Budget Hearing and Vote
April 27, 2009	Vote on BOCES Budget Regular Board of Education Meeting Board Adopts 2009-10 Budget



April 28, 2009

April 29, 2009

May 1, 2009

May 6, 2009

May 11, 2009

May 12, 2009

May 18, 2009

May 19, 2009

May 20, 2009

June 17, 2009

Absentee Ballots Available

3rd Notice of Budget Hearing and Vote

Budget Document Available for General Public

Budget Newsletter Mailed to All Taxpayers

4th Notice of Budget Hearing and Vote

Budget Hearing - 7:00PM

Mail Post Cards via Bulk Mailing to All Taxpayers

Last Day to Apply for Absentee Ballot by Mail

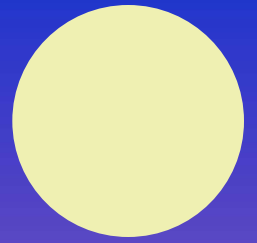
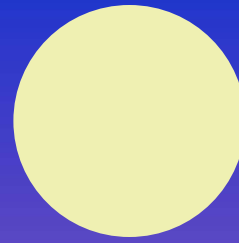
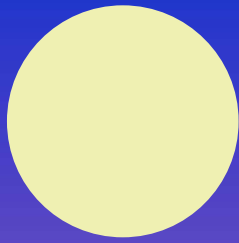
Last Day to Apply for Absentee Ballot in Person

Vote on Budget & Board Seat - 2:00-8:00PM

Last Day to Accept Absentee Ballots - 5:00PM

Regular Board of Education Meeting

Regular Board of Education Meeting



NEXT MEETINGS

BOE First Budget Workshop

February 25, 2009

BOE Second Budget Workshop

March 18, 2009

April 27, 2009

BOE Meeting and Adopt Budget

Thank You

