



Islip Public Schools

Board of Education

and

Budget Advisory Committee

Budget Development Workshop

2010-11

Session 1

February 3, 2010

Budget Development Workshop - Session #1

Agenda

Introduction

The Budget Development Process

- The Budget Schedule
- The New York State Budget

Review of the School Budget

- Spending & Funding Plans
- Fixed and Variable Costs

Summary

The Budget Development Process

I. November – Distribute Guidelines and Allocations

December – Meet with Budget Supervisors

January – Return Requests to Central Office

January – Summarize Requests and Review Proposals
-Analyze the State Aid Run

II. February – Review and Discuss Draft of Budgetary
Appropriations and Funding Sources

March – Revise budget drafts and funding scenarios

III. April – Final Budget Presented to the BOE for Adoption

The Budget Development Process

New York State Budget – Executive Proposal

Proposed 2010-11 State Spending Plan:

- 2009-10 of \$133.17bn
- 2010-11 of \$133.96bn (0.6% increase)

Proposed 2010-11 State plan for K-12 Education:

- 2009-10 of \$21.6bn
- 2010-11 of \$20.5bn (5% decrease of \$1.1bn)

The Budget Development Process

State Aid – Executive Proposal

Issues Affecting the Islip Schools:

- Foundation Aid – frozen, ten year phase-in
- BOCES Aid – unchanged
- Public & Private Spec. Ed. Aid – no formula change
- High Tax Aid – remains at 2008-09 levels
- Instructional Materials Aid – unchanged
- Transportation Aid - expense driven, unchanged
- Building Aid – expense driven, unchanged

The Budget Development Process

State Aid – Executive Proposal

Other Initiatives:

- Gap Elimination Adjustment – Reduces aid based on district wealth and tax effort
- Teacher Center Programs – elimination of funding
- STAR Program – eliminates Middle Class Rebate and the exemption for homes valued at \$1.5mm or greater
- Summer School Special Education – reimbursement based on the State Sharing Ratio instead of 80%
- Preschool Spec. Ed. – increase in a county's share of costs above 2009-10 costs x 2% would shift to a district

The Budget Development Process

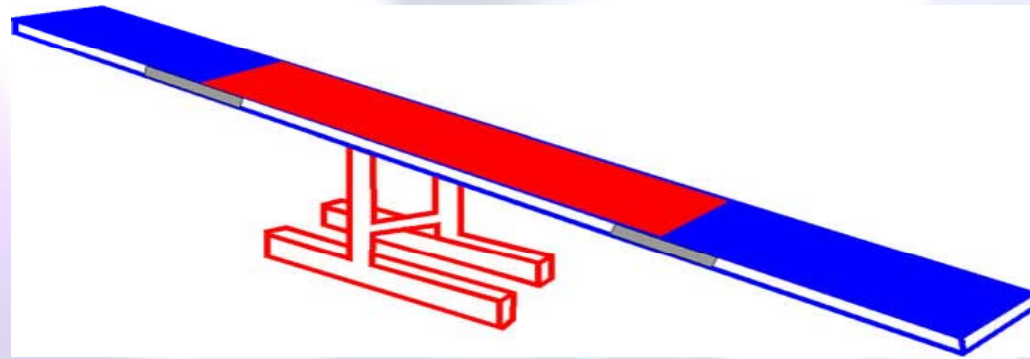
Executive Proposal's Impact on the Islip Public Schools

<u>Aid Category</u>	<u>Proposal</u>		
	<u>2009-10</u>	<u>2010-11</u>	<u>Change (\$)</u>
Foundation Aid	13,730,789	13,730,789	0
High Tax Aid	665,219	665,219	0
BOCES Aid	585,590	574,102	-11,488
Public Ex. High Cost	626,104	626,198	94
Private Ex. Cost Aid	102,205	134,513	32,308
Instructional Materials	333,052	257,430	-75,316
Transportation Aid	1,579,131	1,522,427	-56,704
Building Aid	2,028,618	2,281,155	252,537
Gap Elimination Adj.	<u>NA</u>	<u>-1,828,496</u>	<u>-1,828,496</u>
Total Aid	19,650,708*	17,963,337	-1,687,371

* Includes DRA reduction and ARRA addition.

-8.59%

The School Budget



Spending Plan = Funding Plan

Instructional Program

Basic Operating Needs

Regulatory Requirements

Student Population Needs

Property Taxes/STAR

State Aid

District Revenues

Fund Balance

The School Budget

The Spending Plan

Draft

Fixed Costs	2009-10	2010-11	Change (\$)
Contractual Agreements (Salaries - Bargaining Units and Part-time employees)	35,715,418	37,790,034	2,074,616
Benefits (FICA, TRS/ERS, Health Insurance, Workers Compensation, Unemployment)	10,572,604	12,130,175	1,557,571
Debt Service/Transfers (Bonds, TANs, Installment Debt)	4,295,322	4,298,949	3,627
Special Education (Related Services, Tuition, BOCES Placements)	3,798,151	3,869,413	71,262
BOCES Services (CAI, Data Processing, Purchasing Coop, Curriculum and Staff Development., Occ. Ed., Health & Safety Program)	1,370,280	1,525,513	155,233

The School Budget

The Spending Plan

Draft

Fixed Costs	2009-10	2010-11	Change (\$)
Utilities (Gas, Electric, Fuel Oil, Water)	1,293,878	1,355,000	61,122
Transportation (Regular Routes, Spec Ed, BOCES, Student Competitions, Instructional Programs)	3,553,640	3,886,767	333,127
Insurance (Property & Casualty, General Liability, Automobile, Student Accident)	<u>420,250</u>	<u>405,000</u>	<u>-15,250</u>
Total Fixed Costs	61,019,543	65,260,851	
Total Budget	64,998,491	69,500,000 est.	7%
Fixed Costs as a %	94%	94%	

The School Budget

The Spending Plan

Draft

Variable Costs	2009-10	2010-11	Change (\$)
Supplies-Instr./Facilities	818,096	912,563	94,467
(Building Administration, Classroom, Custodial, Maintenance, Grounds)			
Equipment & Furniture	436,085	349,594	-86,491
(Instructional & Facilities equipment., classroom desks and chairs, tables, computers, musical instruments, Home and Career appliance and tools)			
Maintenance & Repairs	517,844	515,000	-2,844
(DW facilities improvement projects)			
Co-curricular Activities *	NA	NA	NA
(Clubs, athletics, student competitions, graduation, Festival of the Arts)			

The School Budget

The Spending Plan

Draft

Variable Costs	2009-10	2010-11	Change (\$)
Cultural Arts (BOCES Arts in Education)	45,000	50,000	5,000
Support Services* (Guidance, Health, Psychologists/Social Workers, Attendance, Security)	2,992,604	3,290,304	297,700
Programs* (Excel, Regents Prep, Fine & Performing Arts, Occupational Ed., Library, Teacher Prep)	NA	NA	NA
Class Size *	NA	NA	NA

* Category includes a staffing component

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Budget Schedule and Dates of Events

2010-11 Budget

Wednesday, April 7	Adoption of the 2010-11 Budget by the Board of Education at a Regular Board Meeting
Monday, April 19	Nominating petitions of candidates for Board of Education filed with District Clerk
Wednesday, April 21	Budget sent to the printer
Monday, May 3	Mail <i>InSide</i> Islip Schools Printed budget brochures available
Monday, May 10	Public Hearing on the 2010-11 Budget, 7:00 pm, Islip High School
Tuesday, May 11	Meet Your Candidate Night, 8:00 pm Islip Middle School
Tuesday, May 18	District Election and Budget Vote Islip High School Gymnasium, 6:00 am – 9:00 pm

Note: Legal advertisements for the public hearing and budget vote will appear in the *Islip Bulletin and Newsday*.



Thank You

for attending today's session...

*Information about the 2010-11 budget
will be posted on the District's website:*

www.islipufsd.org