

Mont Vernon School District
FY10 Budget Public Hearing
February 12, 2009
MVVS Library
7:00 pm

Budget Process

October & November

- Administration meetings to develop budget assumptions
- Administration presentation to Board
- Board input to budget process

December & January

- Administration development of first budget draft
- Administration presentation of first budget draft to the Board
- Board & Budget Committee examination of and input to budget
- Administration presentation of amended budget drafts

February

- Further Budget Review by Board, Budget Committee & Administration
- Adoption of Warrant Articles for Presentation at Public Hearing

Warrant Article 2

To see if the school district will vote to raise and appropriate the sum of \$4,592,061 for the support of schools, for the salaries of school district officials, and agents, and for the payment of statutory obligations of said district. This article does not include appropriations voted in other warrant articles.

Majority vote required to pass.
The school board recommends the passage of this article.

BUDGET OVERVIEW

- Represents a .19% increase over last year's budget.
- There is a small decrease in the State Adequacy Aid Grant.
- Represents an increase of \$500 on a home valued at \$400,000.

FY10 Budget Proposal

Fund	FY09	FY10	\$ Change	% Change
General Fund - 10	\$4,415,332	\$4,431,240	\$15,908	0.36%
Food Service - 21	\$58,587	\$57,327	\$(1,260)	-2.15%
Grants - 22	\$109,234	\$103,494	\$(5,740)	-5.25%
TOTAL	\$4,583,152	\$4,592,061	\$8,909	0.19%

Budget Drivers

- Technology Plan
 - Year Three of Five Year District Plan
- Enrollments
 - Decrease in AMS enrollment projection
 - Increase in Rate per Student
- Increase in Benefit Costs
 - NH Retirement, Health Insurance
- Continued Commitment to Literacy Initiative
 - Pilot Reading Program

Enrollments

Year (Oct. 1)	Grades K-6	Grades 7-8	Total
FY03	238	82	320
FY04	247	82	329
FY05	238	76	314
FY06	242	88	330
FY07	248	87	335
FY08	256	66	322
FY09	260	71	331
FY10 Projected	263	68	331

Certified Staffing

Certified Staffing by Grade	FY09	FY10	Change
K-6	12.0	13.0	1
Art	0.4	0.4	-
Music	0.4	0.4	-
Physical Education	0.6	0.6	-
Technology/Library	1.5	1.5	-
World Language	1.0	1.0	-
Guidance	1.0	1.0	-
Special Education	3.0	3.0	-
Speech	1.0	1.0	-
Psychologist	0.5	0.5	-
Nurse	0.93	0.93	-
Language Arts Consultant	0.75	0.50	-
Literacy Coach	0.25	0.50	-
TOTALS	23.33	24.33	

Non-certified Staffing

Staffing by Classification	FY09	FY10	Change
Admin Assistants	2.5	2.5	-
Regular Ed. Aides	0.0	0.0	-
Special Ed. Aides	9.0	10.0	1.0
Title 1	2 PT	2 PT	-
Custodians	2 FT, 1 PT	2 FT, 1 PT	-
Food Service	2 PT	2 PT	-

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
1100	Regular Education (Teacher Salaries, textbooks, supplies, substitutes)	\$1,896,965	\$125,832	7.1%

- Addition of Sixth Grade Teacher
- Increase in ESL Services
- Tuition to the Amherst Middle School
- Reading Pilot Program

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
1200	Special Education (Teacher salaries, aides, substitutes, evaluators, textbooks, supplies, IEP items specific to Special Ed)	\$805,415	\$(31,394)	-3.43%
2700	SpEd Transportation	\$70,200	\$302	

- Decrease in Out of District Tuition and Related Services

Function Analysis of FY10 Budget

Function	Description	FY09 Proposal	\$ Change	% Change
1400	Co-curricular (Student Body Activities)	\$6,460	\$760	13.33%

- Final Year of three year phase in for band program

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2100	Support Services-Student (Guidance & Nurse Salaries, supplies, assemblies)	\$96,162	\$855	0.90%

- School Wide Program on Bullying

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2200	Support Services-Instructional (Library salaries, supplies, professional development)	\$114,653	\$2,408	2.15%

- Reclassification of printer supplies from Regular Education

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2300	School Board/SAU Management (Mont Vernon Portion of the SAU Budget, School Board Secretary, Treasurer, Legal, Audit, Supplies, Advertising)	\$197,874	\$24,521	14.15%

• SAU39 Apportionment increase; overall SAU39 budget increase of .39%

- Actuarial Study Required by GASB 45

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2400	School Administration (Principal, Secretary salaries, office supplies, equipment)	\$138,060	\$3,860	2.88%

•Administrative salary increases

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2600	Plant Op./Maintenance (Custodial salaries, electricity, fuel, septic, trash, loss & liability insurance, building maintenance)	\$225,082	\$663	0.30%

•Operating at a little over level funding

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2700	Regular Ed Transportation (Bus & fuel charges, Field Trips)	\$99,640	\$3,041	3.15%

•New Bid Awarded to First Student

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2800	Technology (Wide area network, new computer lab equipment)	\$20,463	\$1,793	9.60%

- Content Filter & Anti Virus Costs
- Email Server Upgrade

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
2900	Benefits (Health, dental, life & disability insurance, workers compensation, FICA & medicare taxes, NH retirement)	\$530,280	\$6,339	1.21%

- Reduction in employee participation for Health Insurance offset additional Health, Dental & NH Retirement Expenses

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
4200	Site Improvements	\$3,250	(\$27,750)	-89.52%

- Paving completed in FY09

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
5100	Debt Service (Principal & interest)	\$216,331	(\$95,321)	-30.59%

- Renovation Bond Retired

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
5200	Fund Transfers (Transfers out of General Fund)	\$10,406	\$0	0.00%

- Level Funded

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
Fund 21	Food Service	\$57,327	(\$1,260)	-2.15 %

- Equipment Lease Paid Out
- Computer Replacement
- Increase in Salaries

Function Analysis of FY10 Budget

Function	Description	FY10 Proposal	\$ Change	% Change
Fund 22	Grants	\$103,494	(\$5,740)	5.25%

*Conservative estimate of entitlement grant awards for FY10 based on State input

Revenue Analysis of FY10 Budget

Source	FY09 DRA	FY10 Proposed	\$ Change
Unreserved Fund Balance	\$314,203	\$45,209	\$(268,994)
State Aid	\$228,567	\$212,244	\$(16,323)
Federal Grants in Aid- includes IDEA	\$109,234	\$103,493	\$(5,741)
Local Revenue- Food Service, Interest, Other	\$68,658	\$62,398	\$(6,260)
State Property Tax	\$396,658	\$388,960	\$(7,698)
Adequate Education Aid	\$979,693	\$964,588	\$(15,105)
Tax Rate/\$1000 valuation	\$11.21	\$12.46	\$1.25
Cost for \$400K Home	\$4,484	\$4,984	\$500

Warrant Article 3

To see if the Mont Vernon School District will vote to approve the cost items included in the collective bargaining agreement reached between the Mont Vernon School Board and the Mont Vernon Education Association which calls for the following increases in salaries and benefits at current staffing levels:

Year	Estimated Increase
2009 – 2010	\$26,325
2010 – 2011	\$45,830
2011 – 2012	\$46,908

Warrant Article 3 - continued

And further to raise and appropriate the sum of \$26,325 for the 2009 – 2010 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

Warrant Article 3 - continued

Pursuant to RSA 273-A:12, VII, once approved, the terms of this agreement, including but not limited to, any pay plan included in the agreement, but excluding cost of living increases, shall continue in force and effect, until such time as a new agreement is executed or RSA 273-A:12, VII is amended or repealed, whichever occurs first.

Majority vote required to pass.

The school board recommends the passage of this article.

MVEA Collective Bargaining Agreement

- Three Year Agreement
- Cola Increase
 - Year 1 – 1%
 - Year 2 – 1.5%
 - Year 3 – 1.5%
- New Health Care Rx Coverage
 - Reduced Premium Costs
 - Potential for Higher Co-Pay Costs

MVEA Collective Bargaining Agreement – New Cost Items

Year	FY10	FY11	FY12
Compensation	\$38,616	\$39,988	\$40,928
Health Insurance	\$(17,933)	-	-
FICA	\$2,394	\$2,479	\$2,538
Medicare	\$560	\$580	\$593
NH Retirement	\$2,688	\$2,783	\$2,849
Totals	\$26,325	\$45,830	\$46,908

Warrant Article 4

To see if the Mont Vernon School District, if Article 3 is defeated, will authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only?

**Majority vote required to pass.
The school board recommends the passage of this article.**

Warrant Article 5

To see if the Mont Vernon School District will ratify and approve the Tuition Agreement that has been tentatively agreed to by the Mont Vernon School Board and the Amherst School Board for the purpose of educating students from Mont Vernon at the Amherst Middle School for a ten (10) year period from July 1, 2011 to June 30, 2021?

**Majority vote required to pass.
The school board recommends the passage of this article.**

Mont Vernon – Amherst Tuition Agreement

- Current agreement expires June 30, 2011
- New agreement term – July 1, 2011 to June 30, 2021
- Based on current operating costs
- Mont Vernon will pay a proportionate share of future bonds for Middle School Renovations

Mont Vernon – Amherst Tuition Agreement – continued

Warrant Article 6

To see if the Mont Vernon School District will require all votes of the Mont Vernon School Board and the Mont Vernon School District Budget Committee relative to warrant articles to be recorded votes and that the numeric tally of any such vote be printed in the School district warrant next to the affected warrant article?
Majority vote required to pass.
The school board recommends the passage of this article.

Vote Tallies

- Mont Vernon School District has past practice of recording School Board and Budget Committee recommendations next to articles
- Current law requires that the District authorize this practice

Tax Rate Impact of All Warrant Articles

Source	FY10 Proposed
Warrant Article 2 – Operating Budget	\$12.46
Warrant Article 3 – MVEA CBA	.10
Total Tax Rate	12.56

Tax Rate Impact Comparison

	FY09 DRA	FY10 Proposed	Increase (Decrease)	Impact on \$400,000 Home
Total Tax Impact	11.21	12.56	1.35	\$540

Tax Rate Projection History

Year	Projection	Actual	Difference
FY07	\$12.80	\$11.52	\$(1.28)
FY08	\$11.32	\$10.23	\$(1.09)
FY09	\$12.32	\$11.21	\$(1.11)
FY10	\$12.56	???	???

Summary

FY10 Budget Proposal – Fund 10 - \$4,431,240 – .36% increase over FY09

FY10 Budget Proposal – All Funds - \$4,592,061 – .19% increase over FY09

Tax Increase for all Warrants is \$1.35/\$1000 Assessed Valuation (\$540 for a \$400,000 Home)

For copy of budget and this presentation go to:
www.spruce.com
