

Mont Vernon School District

FY13 Deliberative Session

February 8, 2012

Mont Vernon Village School

7:00 pm

Budget Summary

2012 Voted Budget -	\$4,697,620
2013 Proposed Budget -	<u>\$4,890,727</u>
Net Overall Increase -	\$ 193,107 or 4.11%

2012 Voted Budget -	\$4,697,620
2013 Default Budget -	<u>\$4,792,960</u>
Net Overall Increase -	\$ 95,340 or 2.03%

Source of Tax Impact

FY 13 Proposed Budget		Tax Impact	Percentage Increase
Budget Increase	\$193,107	\$0.85	
Revenue Decrease	<u>\$162,890</u>	<u>\$0.73</u>	
Total Impact	\$355,997	\$1.58	12.9%

FY 13 Default Budget		Tax Impact	Percentage Increase
Budget Increase	\$ 95,340	\$0.44	
Revenue Decrease	<u>\$165,423</u>	<u>\$0.76</u>	
Total Impact	\$260,763	\$1.20	9.79%

Budget Summary

Increase in AMS Tuition -	\$ 100,265
Increase in Textbooks -	\$ 35,211
Increase in Technology -	\$ 22,682
Increase in Special Education -	\$ 18,298
Increase in Facilities Maintenance -	\$ 13,782
Net Change in all other areas -	\$ <u>2,869</u>
Total Change	\$ 193,107

FY13 Revenue Projection – Proposed Budget

Item	2011-2012 DRA	2012-2013 Proposed	Change
General Fund Expenditures	\$4,520,046	\$4,722,088	\$202,042
Special Revenue and Food Service	\$177,574	\$168,639	(\$8,935)
Budgeted Expenditures (All Funds)	\$4,697,620	\$4,890,727	\$193,107
Unreserved Fund Balance	\$244,827	\$100,000	(\$144,827)
Subtotal: State Aid	\$144,750	\$164,218	\$19,468
Subtotal: Federal Aid	\$150,578	\$110,901	(\$39,677)
Subtotal: Local Revenue	\$57,663	\$59,809	\$2,146
Fund Balance + Revenue	\$597,818	\$434,928	(\$162,890)
Total Appropriation	\$4,099,802	\$4,455,799	\$355,997
Less State Property Tax - MV Portion	\$375,549	\$387,917	\$12,368
Less Adequate Education Aid	\$968,283	\$968,239	(\$44)
Raised from Local and State Tax	\$2,755,970	\$3,099,643	\$343,673
Total estimated Mont Vernon School District Tax Rate (Local + State)	\$12.26	\$13.84	\$1.58

Total Tax Impact

HOME VALUE	\$200K	\$300K	\$400K
FY 13 Proposed Budget			
WARRANT ARTICLE 2 (\$1.58)	\$316	\$474	\$632
WARRANT ARTICLE 3 (\$0.13)	\$ 26	\$ 39	\$ 52
WARRANT ARTICLE 6 (\$0.06)	\$ 12	\$ 18	\$ 24
TOTAL TAX IMPACT	\$354	\$531	\$708
FY 13 Default Budget			
WARRANT ARTICLE 2 (\$1.20)	\$240	\$360	\$480
WARRANT ARTICLE 3 (\$0.13)	\$ 26	\$ 39	\$ 52
WARRANT ARTICLE 6 (\$0.06)	\$ 12	\$ 18	\$24
TOTAL TAX IMPACT	\$278	\$417	\$556

Enrollments / Class Sizes

Grade	FY12 Class Size (Oct 1)	FY 13 Class Sizes (projected)
K	13 ; 14	6 ; 7
1	12 ; 12	13 ; 13
2	16 ; 17	12 ; 13
3	15 ; 16	16 ; 17
4	17 ; 18	15 ; 15
5	16 ; 17	17 ; 18
6	24 ; 24	16 ; 17
Sub-Total – MVVS	231	195
7	32	48
8	46	33
Sub-Total – AMS	78	81
Total	309	276

Certified Staff

Certified Staff	FY12	FY13	Change
K-6	13.0	13.0	-
Art	0.4	0.4	-
Music	0.4	0.4	-
Physical Education	0.6	0.6	-
Technology/Library	1.5	1.5	-
World Language	0.6	0.6	-
Guidance	1.0	1.0	-
Reading Specialist	0.5	0.5	-
Special Education	3.0	2.0	-1.0
Speech	1.0	1.0	-
Psychologist	0.5	0.5	-
Nurse	1.0	1.0	-
TOTALS	23.5	22.5	

Non-Certified Staff

Non-Certified Staff	FY12	FY13	Change
Admin Assistants	2.5	2.5	-
Special Ed. Aides	7.0	5.0	-2.0
Custodians	2 FT, 1 PT	2 FT, 1 PT	-
Food Service	2 PT	2 PT	-

Budget Summary by Function

Function	FUND 10	FY12	FY13	\$var	%var
1100	Regular Education Programs •Teachers' salaries & benefits •Retirement/Health/Dental Increases •Middle School Tuition Increase •Replacement of Computers	\$2,364,178	\$2,522,766	\$158,588	6.71%
1200	Special Education •Decrease in indistrict costs •Increase in out of district costs	\$986,794	\$1,005,092	\$18,298	1.85%
1400	Co-curricular Programs •Band, chorus, science camp, etc.	\$9,123	\$9,381	\$258	2.83%
2100	Support Services - Students	\$142,348	\$126,966	(\$15,382)	-10.81%

Budget Summary - Continued

FUND 10	FY12	FY13	\$var	%var
Support Services - Instructional				
•Math Curriculum Revision	\$158,450	\$160,390	\$1,940	1.22%
•CFG and Staff Development				
School Board Services - Actuarial	\$22,164	\$26,195	\$4,031	18.19%
SAU Management Services	\$171,176	\$173,483	\$2,307	1.35%
School Administration Services	\$214,745	\$219,218	\$4,473	2.08%
Operation and Plant Maintenance	\$244,541	\$258,323	\$13,782	5.64%
Student Transportation				
•4th year of bus contract	\$183,093	\$188,612	\$5,519	3.01%

Budget Summary - Continued

Function	FUND 10	FY12	FY13	\$var	%var
2840	Support Services - Technology	\$23,665	\$31,662	\$7,997	33.79%
4200	Site Improvements	\$0	\$0	\$0	0.00%
5100	Debt Service	\$0	\$0	\$0	0.00%
5200	Fund Transfers •Cafeteria Equipment	\$0	\$0	\$0	0.00%
	Total Fund 10	\$4,520,277	\$4,722,088	201,811	4.46%
	Total Fund 21 Food Service	\$55,992	\$57,738	1,746	3.12%
	Total Fund 22 Special Revenue	\$121,351	\$110,901	(10,450)	-8.61%
	TOTAL PROPOSED BUDGET	\$4,697,620	\$4,890,727	193,107	4.11%

Default Budget

- RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

FY 13 Default Budget

1	2	3	4	5	6
		Prior Year			
	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Adopted	Increases/Decreases	One Time Initiatives	DEFAULT BUDGET
Acct #	INSTRUCTION (1000-1999)	Operating Budget			
		\$ 3,360,095	\$ 114,121	\$ -	\$ 3,474,216
1100-1199	Regular Education Programs	\$ 2,364,178	\$ 97,266	\$ -	\$ 2,461,444
1200-1299	Special Education Programs	\$ 986,794	\$ 16,597	\$ -	\$ 1,003,391
1400-1499	Co-Curricular Programs	\$ 9,123	\$ 258	\$ -	\$ 9,381
	SUPPORT SERVICES (2000-2999)	\$ 300,797	\$ (14,812)	\$ -	\$ 285,985
2000-2199	Student Support Services	\$ 142,348	\$ (15,632)	\$ -	\$ 126,716
2200-2299	Instructional Staff Services	\$ 158,450	\$ 820	\$ -	\$ 159,270
	General Administration	\$ 22,164	\$ -	\$ -	\$ 22,164
2310-2319	Other School Board	\$ 22,164	\$ -	\$ -	\$ 22,164
	Executive Administration	\$ 837,220	\$ 7,268	\$ -	\$ 844,488
2320-311	SAU Management Services	\$ 171,176	\$ 2,307	\$ -	\$ 173,483
2400-2499	School Administration Service	\$ 214,745	\$ 1,175	\$ -	\$ 215,920
2500-2599	Business	\$ -	\$ -	\$ -	\$ -
2600-2699	Operation & Maintenance of Plant	\$ 244,541	\$ (1,733)	\$ -	\$ 242,808
2700-2799	Student Transportation	\$ 183,093	\$ 5,519	\$ -	\$ 188,612
2800-2899	Technology	\$ 23,665	\$ -	\$ -	\$ 23,665
4000-4999	Facilities Acquisitions & Construction	\$ -	\$ -	\$ -	\$ -
	FOOD SERVICE FUND	\$ 55,992	\$ (787)	\$ -	\$ 55,205
	GRANT FUND	\$ 121,351	\$ (10,450)	\$ -	\$ 110,901
	TOTALS	\$ 4,697,620	\$ 95,340	\$ -	\$ 4,792,960

FY13 Default Analysis

Items excluded from default:

■ Textbooks	\$35,211
■ Software	\$ 8,765
■ Equipment, Technology	\$17,045
■ Supplies	\$ 7,352
■ Salaries & Benefits	\$ 9,504
■ Contracted Services	\$ 5,856
■ Building & Grounds	\$12,417
■ Dues, Fees, Travel, etc	\$ 1,618

Warrant Article 2

Shall the Mont Vernon School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,890,727? Should this article be defeated, the operating budget shall be \$4,792,960 which is the same as last year, with certain adjustments required by previous action of the Mont Vernon School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority ballot vote required to pass.

Tax Impact = \$1.58 per 1,000

Advisory Budget Committee

Comments

MVEA Collective Bargaining Agreement

Summary of MVEA Salary Settlement

	8-Dec-11 COLA = 0.00% FY13		COLA = 0.00% FY14		COLA = 0.00% FY15
Prior Year Payroll Total	\$ <u>1,183,041</u>		\$ <u>1,210,597</u>		\$ <u>1,235,487</u>
Cost of Steps Only	\$ 26,306 2.22%		\$ 24,890 2.06%		\$ 21,836 1.77%
Longevity Increase	\$ 1,250 0.11%		\$ -		\$ -
COLA Increase	\$ (0) 0.00%		\$ 0 0.00%		\$ 0 0.00%
Cost of Increased Salary	\$ <u>27,556 2.33%</u>		\$ <u>24,890 2.06%</u>		\$ <u>21,836 1.77%</u>
Social Security & Medicare	\$ 2,108		\$ 1,904		\$ 1,670
NHRS	\$ <u>3,114</u>		\$ <u>2,813</u>		\$ <u>2,467</u>
Cost of Associated New Benefits	\$ <u>5,222</u>		\$ <u>4,717</u>		\$ <u>4,138</u>
Total New Money	\$ 32,777		\$ 29,607		\$ 25,974

MVEA Collective Bargaining Agreement

- 3 Year Agreement
- 0% Cola – Steps only
- Longevity increased from \$750 to \$1000
- Stipends – No increases
- Hourly Based Calendar Contingency
- Reduction in Force Considerations defined

Warrant Article 3

Shall the Mont Vernon School District 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
2012 – 2013	\$32,777
2013 – 2014	\$29,607
2014 – 2015	\$25,974

And further to raise and appropriate the sum of **\$32,777** for the **2012 – 2013** 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?

Majority vote required to pass.

Tax Rate Impact = \$0.13 per 1,000

Advisory Budget Committee

Comments

Warrant Article 4

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

Majority vote required to pass.

Advisory Budget Committee

Comments

SB2 Voting

- Enacted to alleviate large communities ability to handle large meetings
- Voters do not have the benefit of “Voter Education” as with District Meetings
- Over 1/3 of communities have tried to reverse SB2 once in place, most unsuccessfully

Warrant Article 5

Shall we rescind the provisions of RSA 40:13 (known as SB 2) as adopted by the Mont Vernon School District on March 9, 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?

Three-fifths vote required to pass

Advisory Budget Committee

Comments

School Property Maintenance Expendable Trust

- Current Balance - \$12,504

- 1970's Era Building
 - Needs Assessment required
 - Funding available to address findings

Warrant Article 6

Shall the Mont Vernon School District vote to raise and appropriate up to \$15,000 to be added to the School Property Maintenance Expendable Trust Fund, (established March 2007), with such amount to be funded from the June 30 undesignated fund balance, (surplus), if available on July 1, 2012.

Majority vote required to pass.

Tax Rate Impact = \$0.06 per 1,000

Total Tax Impact

HOME VALUE	\$200K	\$300K	\$400K
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