

Mont Vernon School District  
FY 17 Budget & Other Articles

Public Hearing

January 14, 2016

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Mont Vernon Village School

7:00 p.m.

# Warrant Article 2

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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 **\$4,590,995**? Should this article be defeated, the operating budget shall be **\$4,451,977**, 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.**

# Budget Summary

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2017 Proposed Budget -	\$4,590,995
2016 Voted Budget (Default) -	<u>\$4,694,921</u>
Decrease -	<u>(\$ 103,926)</u> or (2.21%)
<u>Estimated Tax Impact of Proposed Budget – (\$.93)/\$1000</u>	

2017 Default Budget -	\$4,451,977
2017 Proposed Budget -	<u>\$4,590,995</u>
Additional Decrease -	<u>(\$ 139,018)</u> or (2.96%)
<u>Estimated Tax Impact of Additional Decrease – (\$.56)/\$1000</u>	

# Major Drivers of the \$103,926 Decrease

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## Amherst Middle School Tuition

- Number of Students
  - FY16 – 64 students
  - FY17 – 58 students
- Proportion of MV Costs
  - FY16 – 10.1% MV students
  - FY17 – 9.8% MV students

# Major Drivers of the \$103,926 Decrease

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## Special Education

- Reduction in Out of District Student Needs

## SAU 39 Contribution

- Decrease in SAU 39 Budget

## Administration

- Decrease in Office Personnel

## Transportation

- Decrease in Fuel Pricing

# Offsetting Increases

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Addition of Regular Education Classroom Assistant

Addition of Part Time Tech Employee

Employee Salaries and Benefits

Various Classroom and Instructional Materials

Legal Costs

Building Maintenance Costs

# Source of Budget Increases & Decreases

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	\$ Increase (Decrease)	% Increase (Decrease)
AMS Tuition Decrease	(\$288,977)	(6.15%)
Special Education Instructional - OOD	(\$62,965)	(1.34%)
Salaries & Benefits Increase	\$ 136,314	2.90%
Building & Grounds Increase	\$ 33,503	0.71%
Legal Costs Increase	\$ 50,000	1.07%
Other Budget Increases & Decreases – SAU, Supplies, Software, Technology, Transportation	<u>\$ 28,199</u>	<u>0.60%</u>
Total	(\$103,926)	(2.21%)

# FY17 Revenue Estimate – Proposed Budget

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Item	2015-2016 DRA	2016-2017 Estimated	Change
General Fund Expenditures	\$4,539,184	\$4,430,270	(\$108,914)
Special Revenue and Food Service	\$155,737	\$160,724	\$4,987
Budgeted Expenditures (All Funds)	\$4,694,921	\$4,590,994	(\$103,927)
Unreserved Fund Balance	\$121,540	\$277,681	\$156,141
Subtotal: State Aid	\$1,433	\$1,300	(\$133)
Subtotal: Federal Aid	\$136,000	\$122,000	(\$14,000)
Subtotal: Local Revenue	\$44,407	\$48,394	\$3,987
Fund Balance + Revenue	\$303,380	\$449,375	\$145,995
Total Appropriation	\$4,391,541	\$4,141,620	(\$249,921)
Less State Property Tax - MV Portion	\$353,889	\$345,221	(\$8,668)
Less Adequate Education Aid	\$763,805	\$786,875	\$23,070
Raised from Local and State Tax	\$3,273,847	\$3,009,524	(\$264,323)
Total estimated Mont Vernon School District Tax Rate (Local + State)	\$14.36	\$13.43	(\$0.93)



# What creates volatility in the MV School District Budget?

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## AMS Tuition –

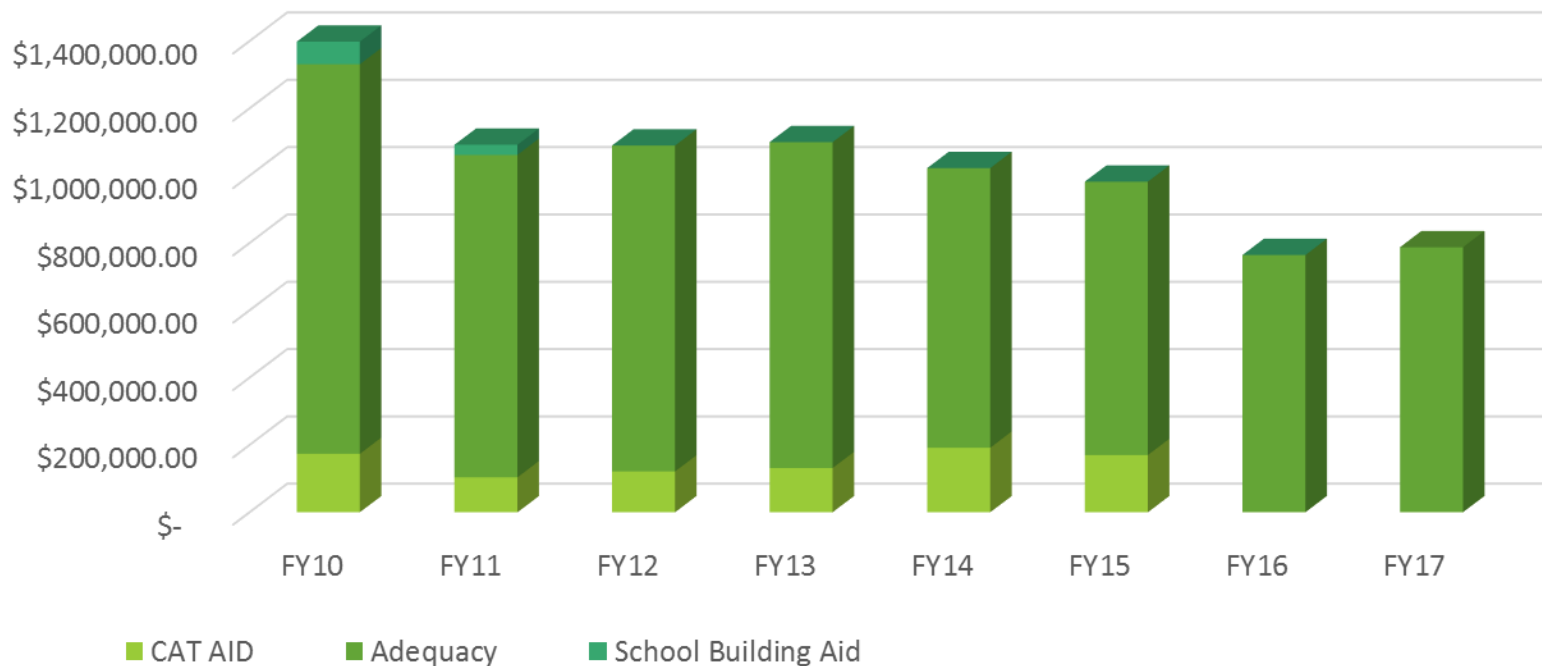
- Fixed costs against a declining enrollment base
- Deviation of 2 students can change the budget up or down by approximately \$35,000
- Share of budget is not solely based on MV Students – as Amherst students decline at a greater rate than MV students, MV must share a greater share of the budget.

## Special Education –

- Unfunded federal mandates
- One student can create a substantial difference in any school district budget however when the budget is as tiny as Mont Vernon's, the problem is exacerbated.

# The Decline of NH State Funding

Mont Vernon has experienced a 44% decline in state funding between 2010 and 2017.



# Default Budget

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**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.**

# Default Budget Analysis

FY17 Proposed vs. FY17 Default

	Salary & Benefits	Materials, Supplies, Textbooks	Equipment, Technology	Prof & Contracted Services, Dues, Travel, PD	Facility & Site Repair	Totals
Regular Education	\$20,010	\$14,329	\$16,975	\$0	\$0	\$51,314
Special Education	\$0	\$0	\$0	\$0	\$0	\$0
Co Curricular	\$881	\$0	\$0	\$0	\$0	\$881
Student Services	\$0	\$1,356	\$279	\$409	\$0	\$2,044
Instructional Staff Ser	\$2,362	\$3,915	\$0	\$0	\$0	\$6,277
Administration	\$0	\$0	\$2,075	\$129	\$0	\$2,204
Building & Grounds	\$0	\$0	\$2,500	\$1,096	\$33,669	\$37,265
Technology	\$26,913	\$0	\$5,736	\$0	\$0	\$32,649
Other Support	\$6,384	\$0	\$0	\$0	\$0	\$6,384
<b>Totals</b>	<b>\$56,550</b>	<b>\$19,600</b>	<b>\$27,565</b>	<b>\$1,634</b>	<b>\$33,669</b>	<b>\$139,018</b>

# Budget Goals – What does \$139K Support?

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## Instructional

- Materials & Supplies
- Equipment & Technology
- Classroom Assistant for Lower Elementary Grade

## Building and Grounds

- Maintenance prescribed by Facility Needs Analysis

## Technology/IT Staffing

- Timely Technology Replacement
- Timely Technology Installation, Repair, and Training

# Instructional

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## Materials & Supplies

- Novel/texts & other reading materials to align with new state standards
- Materials to support implementation of STEM program
- Library supplies and software

## Equipment & Technology

- I-39 Subscription
- Replacement Equipment
- Educational software
- MS Office Licenses
- Wide Area Software – filters, firewalls, etc.

# Building and Grounds

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Replace exterior library sheet rock ceiling

Fluorescent light diffuser replacement program (40 per year)

Window replacement program (4 per year)

Replace asbestos flooring

Service Contracts & Repair budgets all are defaulting  
March/2010 pricing

# Existing MVVS Technology Equipment

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100+ computers, including 22 seat lab

5 printers plus 3 copier/printers

9 smartboards

12 projectors

3 document cameras

10 classroom switches

2 servers

Network switch



# MVVS Service Needs

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Just-in-time teacher/student support

Printer setup and connectivity support

WiFi connectivity issues

Password resets

Computer rebuilding

Computer repair

Software installation

Online connectivity issues

Report card setup and connectivity

Collaborative document connectivity

Network access support

# Certified Staff

Certified Staff	FY14	FY15	FY16	FY17	Change – FY16 versus FY17
K-6	12	12	12	12	-
Art	0.4	0.4	0.4	0.4	-
Music	0.4	0.4	0.4	0.4	-
Physical Education	0.6	0.6	0.6	0.6	-
Technology/Library	1	1	1	1	-
World Language	0.6	0.6	0.6	0.6	-
Guidance	1	1	1	1	-
Math Coach	0.5	0.5	0.5	0.5	-
Reading Specialist	0.5	0.5	0.5	0.5	-
Special Education	2	1.5	2	2	-
Speech	1	1	1	1	-
Psychologist	0.5	0.5	0.5	0.5	-
Nurse	1	1	1	1	-
<b>TOTALS</b>	<b>21.5</b>	<b>21</b>	<b>21.5</b>	<b>21.5</b>	<b>-</b>

# Non-Certified Staff

Non-Certified Staff	FY14	FY15	FY16	FY17	Change
Classroom Assistant	0	0	0	1.0	1.0
Admin Assistants	2.5	2.5	2.5	2.0	(0.5)
Special Ed. Aides	5.5	6.0	6.0	6.0	-
Custodians	2 FT, 1 PT	2 FT, 1 PT	2 FT, 1 PT	2 FT, 1 PT	-
Computer IT	0	0	0	0.5	0.5
Food Service	2 PT	2 PT	2 PT	2 PT	-

# Enrollments / Class Sizes

Grade	FY14 Enrollment (Oct 1, 2013)	FY15 Enrollment (Oct 1, 2014)	FY16 Enrollment (Oct 1, 2015)	FY17 Enrollment Projection
K	23	23	20	20
1	20	27	26	22
2	28	24	28	26
3	27	29	25	28
4	29	26	32	25
5	28	32	27	32
6	33	26	33	27
MVVS	188	187	191	180
7	30	38	25	33
8	48	31	38	25
AMS	78	69	63	58
Total	266	256	254	238

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# Mont Vernon School District Budget Committee

# Warrant Article 3

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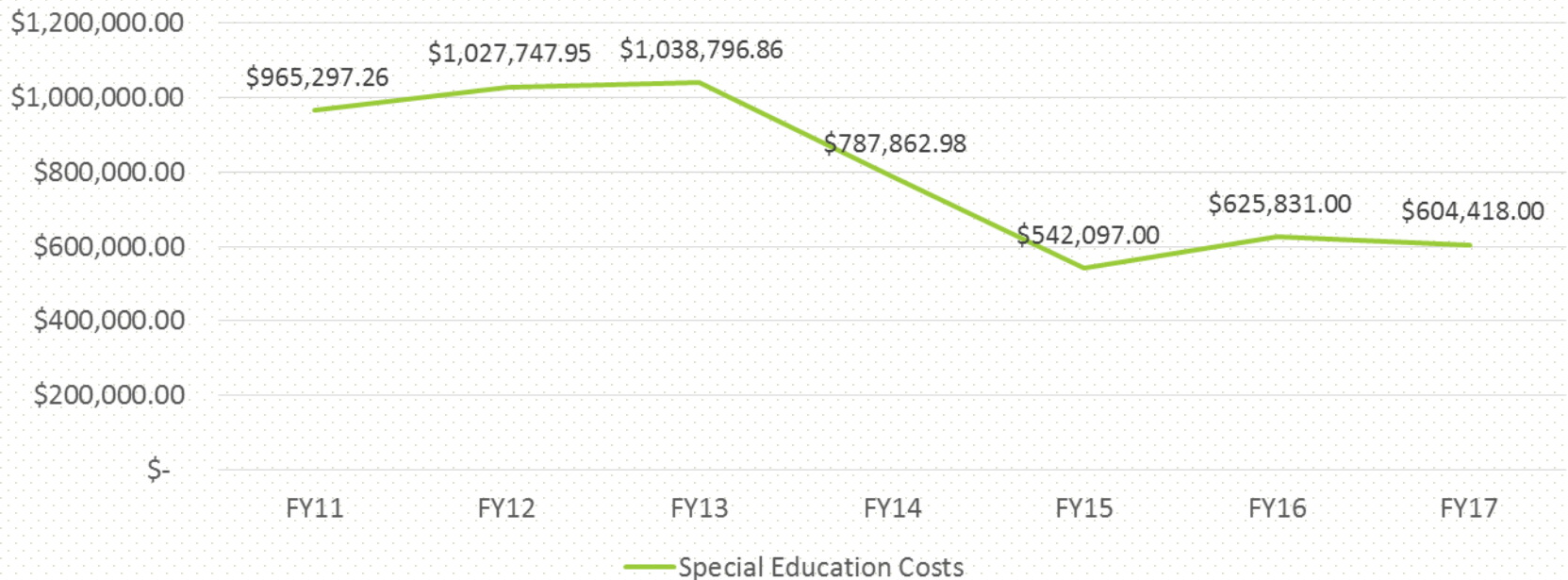
Shall the Mont Vernon School District vote to establish a capital reserve fund under the provisions for RSA 35:1-b to be known as the Mont Vernon School District fund for educating students with disabilities for the purpose of covering the costs of educating students with disabilities and name the Mont Vernon School Board as agents to expend this fund and further to raise and appropriate up to **\$30,000** from year-end undesignated fund balance (surplus) if available on June 30, 2016 to be place in this fund?

**Majority vote required to pass.**

**Tax Increase of \$0.12**

# The Volatility of Special Education

Special Education costs are volatile and difficult to budget. They are federally mandated expenses.



# Educating Students with Disabilities Capital Reserve Fund

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Balance June 30, 2015	\$0
Proposed Amount to Create Capital Reserve	\$30,000
Target for Capital Reserve Fund for Educating Students with Disabilities	\$150,000



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# Mont Vernon School District Budget Committee

# Warrant Article 4

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Shall the Mont Vernon School District raise and appropriate up to **\$26,134** to be added to the School Property Maintenance Expendable Trust Fund, (established March 2007) from the year-end undesignated fund balance (surplus) if available on June 30, 2016?

**Majority vote required to pass.**

**Tax Impact of \$0.10.**

# Facilities Expendable Trust

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Balance June 30, 2015	\$73,866
Proposed Addition to Trust	<u>\$26,134</u>
Target for Facilities Expendable Trust Fund	\$100,000

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# Mont Vernon School District Budget Committee

# Warrant Article 5

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Shall the Mont Vernon School District vote to raise and appropriate an amount of **\$14,216** to fund the purchase of equipment for live streaming of board meetings and other town events, as well as a streaming subscription and wages for a part time videographer position?

**Majority vote required to pass.**

**Tax Impact of \$0.06.**

# Live Streaming Proposal Cost

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## One Time Cost

◦ Equipment \$12,814

## Ongoing Costs

◦ Streaming Service \$ 800

◦ Labor \$ 602

Total \$14,216

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# Mont Vernon School District Budget Committee

# By Petition

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Shall the Mont Vernon School District expand the kindergarten program to a non-tuition, full-day kindergarten program in elementary school with all increase in necessary funding, regardless of tax increases, coming from the operating budget?

**Majority vote required to pass.**

**This article is advisory only as RSA 189:1-a places the duty for delivery of instruction in the body of the school board.**



# Tax Impact Summary

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		<b>Tax Rate Impact Increase (Decrease)</b>	<b>\$300,000 Home Increase (Decrease)</b>
Article 2	Budget	(\$0.93)	(\$279.00)
Article 3	Capital Reserve for Educating Students with Disabilities	\$0.12	\$36.00
Article 4	Expendable Trust for School Property Maintenance	\$0.10	\$30.00
Article 5	Live Streaming of Meetings	\$0.06	\$18.00

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## Questions/Discussion

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Please Attend the Mont Vernon School District Deliberative Session

February 3rd

Mont Vernon Village School - 7 pm

and

Please Vote on March 8

Mont Vernon Village School

7 am – 7 pm