

MOULTONBOROUGH SCHOOL DISTRICT
2009-2010
PROPOSED SCHOOL DISTRICT BUDGET



INFORMATION PACKET

COMPILED BY: THE MOULTONBOROUGH SCHOOL BOARD AND
DISTRICT ADMINISTRATORS

PRESENTED TO THE PUBLIC DURING THE
FEBRUARY 10, 2009 BUDGET HEARING
7:00 P.M. - MOULTONBOROUGH TOWN HALL

SCHOOL BOARD MEMBERS:

BILL BLACKADAR, CHAIRPERSON
MARK BORRIN, VICE-CHAIRPERSON
KATHY GARRY
DEBORAH "FOX" SMITH
LAURIE WHITLEY

ADMINISTRATORS:

MICHAEL LANCOR, SUPERINTENDENT
ANDREW COPPINGER, ACADEMY PRINCIPAL
LOUIS GOSCINSKI, PUPIL PERSONNEL SERVICES DIRECTOR
SCOTT LALIBERTE, CENTRAL SCHOOL PRINCIPAL
KAREN PERANELLI, SCHOOL BUSINESS ADMINISTRATOR

SCHOOL DISTRICT ANNUAL MEETING: SATURDAY, MARCH 14, 2009
9:00 A.M. MOULTONBOROUGH COMMUNITY AUDITORIUM

TOWN ANNUAL MEETING: SATURDAY, MARCH 14, 2009
IMMEDIATELY FOLLOWING THE SCHOOL DISTRICT ANNUAL MEETING

CHILDCARE PROVIDED FOR CHILDREN AGES 5 AND UP.
LUNCH TO BE SERVED IN THE MOULTONBOROUGH ACADEMY CAFETERIA.

2009-10 PROPOSED BUDGET TAX IMPACT

LINE REF	COLUMN REF	1	2	3	4
		2008-09	2009-10	\$ DIFF	% DIFF
2	GEN FUND APPROPRIATION	\$12,873,646	\$13,133,122	\$259,476	2.02%
3	TRANSFER ACCTS & MEEF	\$696,013	\$693,013	-\$3,000	-0.04%
4	BUDGET TOTAL	\$13,569,659	\$13,826,135	\$256,476	1.89%
5	TOTAL PLUS PRIOR YR. BAL	\$13,619,659	\$13,876,135		
6	LESS REVENUES & CREDITS	\$1,238,387	\$1,187,291	-\$51,096	-0.04%
7	AMT. TO BE RAISED	\$12,381,272	\$12,688,844	\$307,572	2.48%
8	LESS STATE TAX	\$6,259,709	\$6,520,346	\$260,637	
9	LOCAL SCHOOL TAXES	\$6,121,563	\$6,168,498	\$46,935	
10	LOCAL SCH. TAX/\$1,000	\$2.16	\$2.18	\$0.02	
11	STATE SCH. TAX/\$1,000	\$2.21	\$2.31	\$0.10	
12	TOTAL SCH. TAX/\$1,000	\$4.37	\$4.49	\$0.12	2.75%

Line 2: The general fund appropriation includes all allocations in the 2009-10 budget with the exception of Food Service Support, Federal Projects and MEEF. The total general fund budget increase is \$ 259,476 or 2.02%.

Line 3: The food service account and the federal projects accounts (i.e. IDEA, Chapter 1, Title II, Title IV) is estimated to remain the same as in 2008-09. The total transfer accounts decrease is \$3,000 or 0.04%. These expenditure lines are offset by corresponding revenue amounts from federal programs. The MEEF petitioned warrant article for \$2,000 is not included in the proposed budget.

Line 4: The total budget of \$13,826,135 represents an increase of 1.89%.

Line 5: The 2008-2009 amount includes \$50,000 placed into the building trust fund from the July 1, 2008 unreserved fund balance. The 2009-2010 amount includes \$50,000 estimated to go into the building reserve from the July 1, 2009 unreserved fund balance as per proposed Warrant Article V.

Line 6: In 2008-09 the District returned \$129,666 in unreserved fund balance. We estimate returning \$50,000 in 2009-10. As a result, there would be a decrease of \$51,096 in total revenues and credits. We expect an increase of \$28,570 or 2.70% in total revenues other than unreserved fund balance. This amount includes an increase of \$29,242 in Catastrophic Aid (special education) for students in out-of-district placements during 2008-2009.

Line 7: The total amount to be raised in taxes (State and local) as a result of Warrant Articles IV and VI is \$12,688,844. This represents an increase of \$307,572 or 2.48%.

Line 8: The estimated State Property Tax for Moultonborough in 2009-10 is \$2.31/\$1,000 which will raise \$6,520,346. This is an increase of \$260,637 from 2008-2009. **This entire amount remains in Moultonborough and is used to finance our school budget.**

Line 9: The increase in local school taxes raised will be \$46,935. This amount, combined with the increase of \$260,637 in state school taxes, equals the total school tax increase of \$307,572 or 2.48%.

Lines 10-12: The combined state and school taxes will increase \$0.12/\$1,000 or 2.75%.

BUDGET INCREASES

The proposed budget total is \$13,826,135 which represents an increase of \$256,476 or 1.89% over the 2008-2009 budget.

Warrant Article IV will ask the voters to approve \$13,826,135 for the support of schools. Warrant Article VI will ask voters to approve \$2,000 to be placed into the "Chele" Environmental Trust. Warrant Articles IV and VI together equal \$13,828,135.

Personnel Budget Increases & Decreases:		
• Teachers' Salaries	\$ 51,085	
• 10 & 12 Month Employees' Salaries	\$ 31,014	
• Adm. & Contract Employees' Salaries	\$ 25,640	
• All Other Salaries	\$ -3,154	
Total Salaries		\$104,585
• Health Insurance	\$ 32,683	
• NH Retirement and FICA	\$ 81,077	
• Dental Insurance & Prof. Growth	\$ 6,446	
• Worker's Comp.	\$ -10,222	
Total Benefits		\$109,984
Total Personnel		\$214,569

Personnel Budget Increases and Decreases:

Salary and benefit increases and decreases identified above total \$214,569 or 5.26%. The total increase in salaries is \$104,585 or 1.49%. The total increase in salaries and benefits is \$109,984 or 4.4%.

Other budget increases and decreases are summarized elsewhere in this document, but the total increases in personnel line items account for 83.7% of the total budget increase of \$256,476. In total, personnel salaries and benefits line items represent 70.45% of the total budget.

Teacher salary increases total \$51,085. The 2009-2010 school year is the third year of a three year Collective Bargaining Agreement approved by voters at the March 2007 Annual School District Meeting. The salary increases for 2009-2010 are offset by a reduction in force of two full time teaching positions due to declining enrollment at the elementary school level.

Salary increases for 10 and 12 month employees (e.g. office staff, custodians, paraeducators) total \$31,014 or 2.4% more than 2008-2009. Non-teaching staff members will receive a 5% salary or hourly rate increase. These increases are offset by a reduction in force of one paraeducator position in 2009-2010. There was a reduction in force of two paraeducator positions in 2008-09.

Salary increases for administrators and contract employees total \$25,640 and represent a total increase of 3.14% in salaries. Contract employees and assistant administrators will receive a 5% salary increase with a 4% increase for administrators.

Salaries for all other areas will decrease \$3,154. This includes substitutes, coaches, school board, tutoring, co-curricular and improvement of instruction salaries.

Increases in employee benefits total \$109,984. Health insurance costs will increase \$32,683 or 2.6% and dental insurance and professional growth costs will increase \$6,446 or 3.1%.

The increase of \$81,077 for NH Retirement is due to a mandated increase in the employer's contribution, the FICA increase of \$6,249 is associated with salary increases, and the decrease of \$10,222 for Unemployment is the result of a rebid by the District in 2008-2009.

Other Budget Increases

• Textbooks and Workbooks	\$ 33,666
• Fuel Oil	\$ 27,000
• SPED Professional Services	\$ 23,672
• Contracted Transportation	\$ 17,269
• Computer Hardware	\$ 16,200
• SPED Tuitions	\$ 11,723
• Electricity	\$ 8,600
• Total Other Budget Increases	\$138,130

Other Budget Increases:

Textbooks and workbooks throughout the budget will increase \$33,666. All textbooks being replaced are at least five years old. As is noted under budget decreases, total line items for supplies and equipment are down \$30,004.

Fuel oil budget lines for fuel oil reflect an increase of \$27,000 or 13.4%. This cost is based on the District's average consumption of 65,000 gallons at an estimated \$3.50 per gallon.

Special Education professional services have increased \$23,672 or 30.5%. These line items include nursing, physical therapy, vision and adaptive technology services, as well as psychiatric and medical consultations and evaluations.

Contracted transportation costs will increase \$17,269 or 4.41%. 2009-2010 is the second year of a five year contract with First Student. These line items include transportation to and from MA and MCS, transportation to and from the Vocational Education Center in Wolfeboro, athletic transportation, field trips and co-curricular transportation.

Computer hardware costs reflect an increase of \$16,200 or 17.81%. This includes \$20,400 for the purchase and installation of ceiling mounted projectors in classrooms at MA and MCS. The District is in the middle of a three year plan to install ceiling mounted projectors in the majority of our classrooms.

Special education tuitions will increase a total of \$11,723 or 5.96%. These tuitions cover the expenses for students who attend out-of-district programs. Catastrophic state aid for these tuitions will be received as revenue from the state in 2010-2011.

Electricity costs are estimated to increase \$8,600 or 4.1%. The District has taken several measures in an effort to reduce electricity costs to help offset projected rate increases by NHEC.

Total Budget Increases:

The total of all the budget increases described on pages 3 and 4 is \$352,699. This amount exceeds the total budget increase of \$256,476 by \$96,223. The text on page 5 describes the significant budget decreases that offset these increases.

Significant Budget Decreases	
• SPED Transportation	\$ 45,059
• Supplies	\$ 18,376
• Purchased Services	\$ 15,165
• Other Equipment	\$ 11,629
• Vocational Ed Tuition	\$ 3,000
• All Other Accounts	\$ 2,994
Total Significant Decreases	\$ 96,223

Significant Budget Decreases:

Special education transportation for out-of-district placements is estimated to decrease \$45,059. It is important to note that the District has a special education trust fund available to cover unanticipated costs for special education tuitions and transportation costs.

Supply line items throughout the budget will decrease \$18,376 and other equipment line items (other than computer hardware) will decrease \$11,629. The total decrease for these two expenses will be \$30,005. As the budget was developed, an effort was made to keep the total cost increases for supplies, equipment, textbooks and workbooks to a minimal.

The decrease of \$15,165 in purchased services includes a decrease of \$5,850 in the District’s property and liability insurance as a result of rebidding for 2008-2009 and a decrease of \$8,400 in the cost for the care of grounds. This decrease results from dropping a one time expense in the 2008-2009 budget to resurface the baseball field.

The total budget for equipment other than computer hardware will decrease \$11,629. This amount includes decreases in athletic equipment (\$4,995), library equipment (\$4,350) and regular education equipment (\$2,284).

The total tuition for students attending the Vocational Education Center in Wolfeboro will decrease an estimated \$3,000 due to projected enrollment numbers.

All other accounts in the proposed budget combined reflect a decrease of \$2,994.

Warrant Articles IV, V and VI:

Warrant Article IV will raise \$13,826,135 to cover all budgeted appropriations with the exception of the MEEF petitioned warrant article.

Warrant Article V will ask voters to appropriate up to \$50,000 from the June 30, 2009 unreserved fund balance into the buildings and grounds expendable trust fund. This would potentially raise the fund to \$464,952 for future building and grounds needs.

Warrant Article VI will raise \$2,000 to be deposited in the “Chele” Environmental Education Fund.

Anticipated Revenues & Tax Rate:

The table on page 6 includes an estimated total of \$1,187,291 for all State, Federal and Local revenues and credits other than property taxes. The projected state property tax appropriation is \$6,520,346. **Under current law, all State property taxes collected in Moultonborough will remain in Moultonborough.** The remaining amount to be raised by local property taxes would be \$6,168,498. The combined State and local school taxes will increase an estimated \$0.12/\$1,000 from \$4.37 to \$4.49/\$1,000. This represents a 2.75% increase in the Combined School Tax Rate.

Estimated Revenues

Moultonborough School District				
Proposed Budget FY10 V.4				
Projected Revenues and District Assessment				
	Budget	MS 24	Budget	Difference
	Estimate	Estimate	Estimate	from FY09
	FY09	FY09	FY10	
State:				
School Building Aid	229,368	216,199	216,677	478
Kindergarten Aid	0	0	0	0
Catastrophic Aid	89,000	59,758	89,000	29,242
Vocational Aid (Transportation)	5,400	5,400	5,600	200
Child Nutrition	2,760	2,760	2,760	0
Driver Ed	6,900	6,900	6,900	0
Federal:				
Vocational Education	0	0	0	0
Other Federal - Medicaid	15,000	12,000	15,000	3,000
Federal Program Grants	262,492	262,492	262,492	0
Child Nutrition	77,959	77,959	77,959	0
Disabilities Program	136,522	136,522	136,522	0
Local (Other than taxes):				
Tuition	32,000	41,850	37,500	-4,350
Earnings on Investments	3,500	3,500	3,500	0
Food Service	213,281	213,281	213,281	0
Driver Education	18,100	18,100	18,100	0
Other Local	2,000	2,000	2,000	0
Community Services Activities	0	0	0	0
Other Financing Sources:				
Transf from Capital Reserve	0	0	0	0
Total Revenue	1,094,282	1,058,721	1,087,291	28,570
Unreserved Fund Balance	50,000	129,666	50,000	-79,666
Voted from prior year balance*	50,000	50,000	50,000	0
Total Revenue & Credits	1,194,282	1,238,387	1,187,291	-51,096
Appropriations - Budget	13,566,659	13,566,659	13,826,135	259,476
Other Warrant Articles	3,000	3,000	0	-3,000
Total Appropriations	13,569,659	13,569,659	13,826,135	256,476
Total including prior year balance*	13,619,659	13,619,659	13,876,135	256,476
Less Revenues & Credits	1,194,282	1,238,387	1,187,291	-51,096
Amt. to be raised by taxes	12,425,377	12,381,272	12,688,844	307,572
				<i>Increase in total appropriations</i>
				<i>Percent increase in total appropriations</i>
				<i>Net increase in amount to be raised by taxes</i>
				<i>Percent increase in amount to be raised by taxes</i>
	<i>FY09 (2008)</i>	<i>FY09 (2008)</i>	<i>FY10 (2009)</i>	
Tax Rates:	<i>Estimated</i>	<i>Actual</i>	<i>Estimated</i>	
"State" property tax appropriation	6,259,709	6,259,709	6,520,346	
Local property tax appropriation	6,165,668	6,121,563	6,168,498	
local assessed valuation	2,944,117,324	2,835,244,439	2,835,244,439	
local school tax rate	2.09	2.16	2.18	
State school tax rate*	2.14	2.21	2.31	<i>Amt of Increase</i>
Combined School Tax Rate*	4.23	4.37	4.49	0.12
				<i>Percent of increase</i>
				2.75%

*March 2008 warrant included article to make deposits to capital reserves with prior year 'surplus.'
DRA requires that this appear on MS forms even though no new funds are being requested.

**SCHOOL WARRANT
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Moultonborough qualified to vote in the Moultonborough School District affairs:

You are hereby notified to meet at the Community Auditorium at Moultonborough Academy on the 14th day of March, 2009 at 9:00A.M. in the morning to act upon the articles set forth in this warrant.

Article I:

To see if the school district will accept the reports of agents, auditors, committees or officers as written in the annual report. (Majority vote required).

Article II:

To determine the compensation of the School Board, School District Treasurer, Deputy Treasurer, School District Clerk and School District Moderator and to fix the compensation of any other officer or agent of this District. (This compensation is included in Article IV). (Majority vote required).

Article III:

To see if the school district will vote to authorize the School Board to contract with a qualified independent auditing firm for the fiscal year financial audit in accordance with RSA 671:5 (Supp.) (Majority vote required).

Article IV:

To see if the school district will vote to raise and appropriate the sum of thirteen million, eight hundred twenty-six thousand, one hundred thirty-five dollars (\$13,826,135) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District, and to authorize the application of up to \$50,000 from the June 30th unreserved fund balance available for transfer on July 1, 2009 toward the funding of the amount raised and appropriated in this Article. (Majority vote required).

Article V:

To see if the school district will vote to raise and appropriate up to \$50,000 to be placed in the buildings and grounds expendable trust fund previously established and authorize the use of that amount from the June 30 unreserved fund balance available for transfer on July 1 of this year. (Majority vote required).

Article VI:

“To see if the School district of the Town will vote to raise and appropriate the sum of Two Thousand (\$2000) to deposit in the “Chele” environmental Trust (a trust held by the Trustees of the Trust Funds of the Town) for the purpose of supporting students and educators in projects that make a difference for the environment”. (By petition) (Majority vote required).

Article VII:

To transact any other business that may legally come before this meeting.

Given under our hands this 10th day of February, 2009.

MOULTONBOROUGH SCHOOL BOARD

WILLIAM BLACKADAR, CHAIRPERSON

A true copy of Warrant attest.

MOULTONBOROUGH SCHOOL BOARD

WILLIAM BLACKADAR, CHAIRPERSON

Notary Public

**SCHOOL ELECTION WARRANT
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Moultonborough qualified to vote in the Moultonborough School District affairs:

You are hereby notified to meet at Moultonborough Public Safety Building, at 1047 Whittier Highway, on the 10th day of March, 2009 at 7:00 a.m. in the forenoon to act upon the Articles set forth in this Warrant.

ARTICLE I:

- To choose one (1) School Board member for the ensuing three years.
- To choose one (1) School District Moderator for the ensuing three years.
- To choose one (1) School District Clerk for the ensuing three years.
- To choose one (1) School District Treasurer for the ensuing three years.

ARTICLE II: Shall we adopt the provision of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Moultonborough School District on the Second Tuesday of March? (By Petition)

Voting will be by official ballot and checklist and the polls will open for this purpose at 7:00 a.m. and close no sooner than 7:00 p.m.

Given under our hands this 10th day of February 2009.

MOULTONBOROUGH SCHOOL BOARD

WILLIAM BLACKADAR, CHAIRPERSON

A true copy of Warrant - attest.

MOULTONBOROUGH SCHOOL BOARD

WILLIAM BLACKADAR, CHAIRPERSON

Notary Public