

**MOULTONBOROUGH SCHOOL DISTRICT  
2010-2011  
PROPOSED SCHOOL DISTRICT BUDGET  
INFORMATION PACKET**



**COMPILED BY: THE MOULTONBOROUGH SCHOOL BOARD AND  
DISTRICT ADMINISTRATORS**

PRESENTED TO THE PUBLIC DURING THE  
FEBRUARY 9, 2010 BUDGET HEARING  
7:00 P.M. - MOULTONBOROUGH TOWN HALL

**SCHOOL BOARD MEMBERS:**

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

**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 13, 2010 at 9:00 A.M.  
MOULTONBOROUGH COMMUNITY AUDITORIUM

**TOWN ANNUAL MEETING:** SATURDAY, MARCH 13, 2010  
IMMEDIATELY FOLLOWING THE SCHOOL DISTRICT ANNUAL MEETING

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

LINE REF	COLUMN REF	1	2	3	4
1		09-10	10-11	\$ DIFF	% DIFF
2	GEN FUND APPROPRIATION:	\$13,133,122	\$13,065,713	\$ -67,409	-0.51%
3	TRANSFER ACCTS & MEEF:	\$695,013	\$695,013	\$0	0.00%
4	BUDGET TOTAL:	\$13,828,135	\$13,760,726	\$ -67,409	-0.49%
5	TOTAL PLUS PRIOR YR. BAL.:	\$13,878,135	\$13,810,726	\$ -67,409	-0.49%
6	LESS REVENUES & CREDITS:	\$ 1,296,257	\$ 1,331,241	\$ 34,984	2.7%
7	AMT. TO BE RAISED:	\$12,581,878	\$12,479,485	\$-102,393	-0.81%
8	LESS STATE TAX:	\$ 6,520,346	\$ 6,496,384	\$ -23,962	
9	LOCAL SCHOOL TAXES:	\$ 6,061,532	\$ 5,983,101	\$ -78,431	
10	LOCAL SCH. TAX/\$1,000:	\$ 2.14	\$ 2.11	\$ -0.03	
11	STATE SCH. TAX/\$1,000:	\$ 2.31	\$ 2.30	\$ -0.01	
12	TOTAL SCH. TAX/\$1,000:	\$ 4.45	\$ 4.41	\$ -0.04	-0.90%

Line 2: The general fund appropriation includes all allocations in the 2010-11 budget with the exception of Food Service Support, Federal Projects and MEEF. The total general fund budget decrease is \$67,409 or -0.51%.

Line 3: The food service account and the federal projects accounts (i.e. IDEA, Chapter 1, Title II, Title IV) are estimated to remain the same as in 2009-10. 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 but has been added to line 3.

Line 4: The total budget of \$13,810,726 represents a decrease of -0.49%.

Line 5: The 2009-2010 amount includes \$50,000 placed into the building trust fund from the July 1, 2009 unreserved fund balance. The 2010-2011 amount includes \$50,000 estimated to go into the building reserve from the July 1, 2010 unreserved fund balance as per proposed Warrant Article VII.

Line 6: The District has budgeted as a revenue \$98,768 as a transfer from the Health Insurance Maintenance Trust Fund. In 2009-10 the District returned \$161,457 in unreserved fund balance. We estimate returning \$100,000 in 2010-11. As a result, we expect an increase of \$34,984 or 2.70% in total revenues other than unreserved fund balance.

Line 7: The total amount to be raised in taxes (State and local) as a result of Warrant Articles I, VI and VIII is \$12,479,485. This represents a decrease of \$102,393 or -0.81%.

Line 8: The estimated State Property Tax for Moultonborough in 2010-11 is \$2.30/\$1,000 which will raise \$6,496,384. This is a decrease of -\$23,962 from 2009-2010. **This entire amount remains in Moultonborough and is used to finance our school budget.**

Line 9: The decrease in local school taxes raised will be \$78,431. This amount, combined with the decrease of \$23,962 in state school taxes, equals the total school tax decrease of \$102,393 or -0.81%.

Lines 10-12: The combined state and school taxes will decrease \$0.04/\$1,000 or -0.90%.

## BUDGET INCREASES AND DECREASES

The proposed budget total is \$13,760,726 which represents a decrease of \$67,409 or -0.49% less than the 2009-2010 budget.

Warrant Article I will ask the voters to approve \$83,866 in cost items included in the collective bargaining agreement reached between the Moultonborough School Board and the Moultonborough School Staff Association. Article VI will ask the voters to raise and appropriate \$13,674,860 for the support of schools. Warrant Article VIII will ask voters to approve \$2,000 to be placed into the "Chele" Environmental Trust. Warrant Articles I, VI and VIII together equal \$13,760,726.

<b>Collective Bargaining Agreement: \$83,866</b>
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The proposed budget numbers above include **\$83,866** (Article I) in costs attributable to the increase in salaries and benefits resulting from a **tentative Collective Bargaining Agreement (CBA)** reached between and accepted by both the Moultonborough School Board and Moultonborough School Staff Association. Year 1 (2010-2011) of the CBA continues the existing 2009-2010 salary schedule with teachers receiving step increases as per the schedule. Step increases result in a total increase in salaries of 1.48%.

The total CBA Year 1 amount includes \$69,411 in salaries, \$10,869 in related benefits (FICA, NHRS, Workers' Comp.) and \$3,586 for an increase in life insurance. The estimated cost increase for the second year (2011-2012) of the two-year CBA is \$141,856. This amount includes \$122,649 in salaries and \$19,207 in related benefits (FICA, NHRS, Workers' Comp.).

<b>Other Personnel Salary Increases and Decreases:</b>	
• Teacher Salaries	\$ (138,124)
• Paraeducator Salaries	\$ (12,280)
• Assessment Coordinator	\$ (23,212)
• Co-curricular and Coach Salaries	\$ (2,282)
• <u>12-Month Employee Salaries</u>	<u>\$ 30,445</u>
Total Salaries Excluding CBA Increases	<b>(\$145,453)</b>

**Other personnel salary increases and decreases total (\$145,453).** Total teacher salaries include a reduction in force of 2.5 MCS teaching positions (one special education teacher, one regular education teacher, and (.5) foreign language teacher) due to declining enrollment and one paraeducator position at MA. The part-time Assessment Coordinator position has been eliminated as previously planned. Salary increases for twelve-month employees include a 1.49% increase for 2010-2011. This percent increase is equivalent to the average step increase for teachers.

<b>Other Personnel Benefits Increases and Decreases:</b>	
• Health Insurance	\$ 46,975
• NH Retirement	\$ 47,659
• FICA	\$ (11,138)
• Dental Insurance	\$ (2,007)
• <u>Worker's Comp.</u>	<u>\$ (290)</u>
Total Benefits Excluding CBA Increases	<b>\$ 81,199</b>

**Other personnel benefit increases and decreases total \$81,199.** Health insurance costs will increase \$46,975, employer NH Retirement contributions will increase \$47,659 due to a rate increase, and FICA, dental insurance and worker's compensation costs decrease by a total of (\$13,435).

<b>Other Budget Increases:</b>	
• Special Ed. Transportation	\$ 35,950
• Special Ed. Professional Services & Equip.	\$ 26,150
• General Scholar (Reg. Ed.)	\$ 18,703
• Regular and Voc. Ed. Transportation	\$ 14,487
• Athletic Supplies	\$ 7,854
• Contracted Services (Reg. Ed.)	\$ 5,550
• Voc. Ed. Tuition and School to Work	\$ 5,500
• <u>School Board Services, Auditor, Legal Notices</u>	<u>\$ 4,063</u>
<b>Total Other Budget Increases</b>	<b>\$ 118,257</b>

**Other budget increases** include \$62,100 for **special education transportation, professional services and equipment.**

The **general scholar** increase of \$18,703 is due to adjusting a budget omission from 2009-2010 for the cost of paper and maintenance of copiers.

**Transportation** to and from MCS and MA, as well as the Vocational Education Center, increases by \$14,487.

The **athletic supplies** increase of \$7,854 is primarily attributable to purchases of new uniforms.

**Regular education contracted services** increases of \$5,550 are due to a transfer of non-transportation field trip expenses from field trips transportation to contracted services and an increase in contracted services for students with educational support needs (504).

**Vocational education tuitions** will increase \$3,500 and an additional \$2,000 has been added to **School to Work** to cover expenses for Grade 7 Project Safeguard previously funded by Title IV Drug Free Schools Grant funds.

**School Board** line item increases totaling \$4,063 includes increases of \$1,750 in audit costs, \$800 in Legal/Notices, and \$1,513 in policy development services.

<b>Other Budget Decreases:</b>	
• Special Ed. Out-of-District Tuition	\$(106,661)
• New Textbooks and Workbooks (Reg. Ed.)	\$ (32,194)
• Fuel Oil	\$ (28,000)
• Electricity	\$ (14,000)
• Athletics & Field Trips Transportation	\$ (11,122)
• Other Supplies (Reg. Ed.)	\$ (4,686)
• Health, Computers, Supt. & Prin. Offices	
Other than Personnel	\$ (4,669)
• Equipment and Furniture (Reg. Ed.)	\$ (3,147)
• <u>All Other Budget Items</u>	<u>\$ (799)</u>
<b>Total Other Budget Decreases</b>	<b>(\$205,278)</b>

**Other budget decreases** appearing in the box on page 4 include a decrease of -\$106,661 for **special education out-of-district tuition** expenses.

The decrease for **regular education** line items for the purchase of **new textbooks and workbooks** is -\$32,194.

**Fuel oil and electricity** decreases of -\$28,000 and -\$14,000 respectively are due to decreases in projected costs for 2010-2011.

The decrease of -\$11,122 in **athletics and fields trip transportation** is an adjustment made based on the anticipated number of trips.

All line items other than personnel in the **health, computers, superintendent and principal offices** reflect a total decrease of -\$4,669.

Line items for **regular education supplies** decrease by -\$4,686 and line items for **equipment and furniture** decrease by -\$3,147.

**All other budget lines** that increase or decrease throughout the budget combine for a total decrease of -\$799.

<b>Summary of Budget Increases and Decreases Outlined on Pages 4 and 5</b>	
• <b>Collective Bargaining Agreement</b>	<b>\$ 83,866</b>
• <b>Other Personnel Salaries</b>	<b>(\$ 145,453)</b>
• <b>Other Personnel Benefits</b>	<b>\$ 81,199</b>
• <b>Other Budget Increases</b>	<b>\$ 118,257</b>
• <b>Other Budget Decreases</b>	<b>(\$ 205,278)</b>
<b>Total Budget Increases and Decreases:</b>	<b>( \$67,409)</b>

**Anticipated Revenues & Tax Rate:**

Projected revenues include an increase of \$6,741 in school building aid and a decrease in catastrophic aid for out-of-district special education placements of -\$2,818. Federal Medicaid aid is expected to decrease -\$3,000 and local tuition revenue is expected to decrease -\$3,000.

The School Board has included a revenue increase of \$98,768 as a result of proposing to transfer funds in the Health Insurance Maintenance Trust fund to the general fund to offset costs for health insurance. Funds from this trust can only be used for health insurance costs.

The revenue side of the proposed budget includes projected statewide property tax income of \$6,496,384. Under current law, all statewide property taxes collected in Moultonborough will remain in Moultonborough. Other state, federal, local (other than taxes) and financing sources total \$1,331,241. The remaining amount to be raised by local taxes would be \$5,983,101. Therefore, the combined State and local school taxes would decrease \$0.04/\$1,000 or -0.9% from \$4.45 to \$4.41/\$1,000.

Estimated tax rates are calculated by using the current Moultonborough assessed valuation of \$2,833,023,218.



Estimated Revenues

<b>Moultonborough School District</b>				
<b>Proposed Budget FY11 v.3</b>				
<b>Projected Revenues and District Assessment</b>				
	<b>Budget</b>	<b>MS 24</b>	<b>Budget</b>	<b>Difference</b>
	<b>Estimate</b>	<b>Approved</b>	<b>Estimate</b>	<b>from FY10</b>
	<b>FY10</b>	<b>FY10</b>	<b>FY11</b>	
<b>State:</b>				
School Building Aid	216,677	229,368	236,109	6,741
Kindergarten Aid	0	0	0	0
Catastrophic Aid	89,000	72,818	70,000	-2,818
Vocational Aid (Transportation)	5,600	5,600	5,600	0
Child Nutrition	2,760	2,760	2,760	0
Driver Ed	6,900	6,900	6,831	-69
<b>Federal:</b>				
Vocational Education	0	0	0	0
Other Federal - Medicaid	15,000	15,000	12,000	-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
<b>Local (Other than taxes):</b>				
Tuition	37,500	37,500	34,500	-3,000
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	17,919	-181
Other Local	2,000	3,000	3,000	0
Community Services Activities	0	0	0	0
<b>Other Financing Sources:</b>				
Transf from Reserves	0	0	98,768	98,768
Total Revenue	1,087,291	1,084,800	1,181,241	96,441
Unreserved Fund Balance	50,000	161,457	100,000	-61,457
Voted from prior year balance*	50,000	50,000	50,000	0
Total Revenue & Credits	1,187,291	1,296,257	1,331,241	34,984
Appropriations - Budget	13,826,135	13,826,135	13,758,726	-67,409
Other Warrant Articles	0	2,000	2,000	0
Total Appropriations	13,826,135	13,828,135	13,760,726	-67,409
Total including prior year balance*	13,876,135	13,878,135	13,810,726	-67,409
Less Revenues & Credits	1,187,291	1,296,257	1,331,241	34,984
Amt. to be raised by taxes	12,688,844	12,581,878	12,479,485	-102,393
<i>Decrease in total appropriations</i>				-67,409
<i>Percent decrease in total appropriations</i>				-0.49%
<i>Net decrease in amount to be raised by taxes</i>				-102,393
<i>Percent decrease in amount to be raised by taxes</i>				-0.81%
	<i>FY10 (2009)</i>	<i>FY09 (20098)</i>	<i>FY10 (2009)</i>	
Tax Rates:	<i>Estimated</i>	<i>Actual</i>	<i>Estimated</i>	
"State" property tax appropriation	6,520,346	6,520,346	6,496,384	
Local property tax appropriation	6,168,498	6,061,532	5,983,101	
local assessed valuation	2,835,244,439	2,833,023,218	2,833,023,218	
local school tax rate	2.18	2.14	2.11	
State school tax rate*	2.31	2.31	2.30	<i>Amt of decrease</i>
Combined School Tax Rate*	4.49	4.45	4.41	-0.04
<i>Percent of decrease</i>				-0.90%
<i>*March 2009 warrant included article to make deposits to capital reserves with prior year 'surplus.'</i>				
<i>DRA requires that this appear on MS forms even though no new funds are being requested.</i>				

**Moultonborough School District  
Draft School Warrant – March 13, 2010**

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 13th day of March, 2010 at 9:00 A.M. in the morning to act upon the articles set forth in this warrant.

**Article I:** To see if the Moultonborough School District will vote to approve the cost items included in the collective bargaining agreement reached between the Moultonborough School Board and the Moultonborough School Staff Association which calls for the following increases in salaries and benefits at current staffing levels over the amount of the prior year:

<u>Year</u>	<u>Estimated Increase</u>
2010-2011	\$ 83,866
2011-2012	\$ 141,856

And further to raise and appropriate the sum of eighty-three thousand, eight hundred sixty-six dollars (\$83,866) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. The School Board recommends/does not recommend this article. The Advisory Budget Committee recommends/does not recommend this article. (Majority vote required).

NOTE: Pursuant to RSA 273A:12, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force until a new agreement is executed.

**Article II:** Shall the Moultonborough School District, if Article I is defeated, authorize the governing body to call one special meeting, at its option, to address Article I cost items only? (Majority vote required).

**Article III:** 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 IV:** 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 VI). (Majority vote required).

**Article V:** 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 VI:** To see if the school district will vote to raise and appropriate the sum of thirteen million, six hundred seventy-four thousand, eight hundred sixty dollars (\$13,674,860) 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, with revenues of up to \$50,000 coming from the unreserved fund balance. The School Board recommends/does not recommend this article. The Advisory Budget Committee recommends/does not recommend this article. (Majority vote required).

**Article VII:** To see if the school district will vote to raise and appropriate up to \$50,000 to be added to 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. The School Board recommends/does not recommend this article. The Advisory Budget Committee recommends/does not recommend this article.  
(Majority vote required).

**Article VIII:** To see if the School District of the Town will vote to raise and appropriate the sum of Two Thousand dollars (\$2,000) 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. The School Board recommends/does not recommend this article. The Advisory Budget Committee recommends/does not recommend this article.  
(Majority vote required).

**Article IX:** To see if the town will vote to re-establish the inclusion in the annual school district report beginning in 2010, salaries paid to all public employees as well as an itemized list of payments made or scheduled to be made to all vendors and/or contractors utilized for any purpose during the fiscal year for which the school report was issued. (By Petition) (Majority Vote Required).

**Article X:** To see if the school district, beginning September 30<sup>th</sup>, 2010 will, on a monthly basis, post their checkbook register online on the district website. At a minimum, the register will include the date, amount paid and payee. (By Petition) (Majority Vote Required).

**Article XI:** To transact any other business that may legally come before this meeting.

Given under our hands this 9<sup>th</sup> day of February 2010.

MOULTONBOROUGH SCHOOL BOARD

\_\_\_\_\_  
LAURIE WHITLEY, CHAIRPERSON

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A true copy of Warrant - attest.

MOULTONBOROUGH SCHOOL BOARD

\_\_\_\_\_  
LAURIE WHITLEY, CHAIRPERSON

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Notary Public