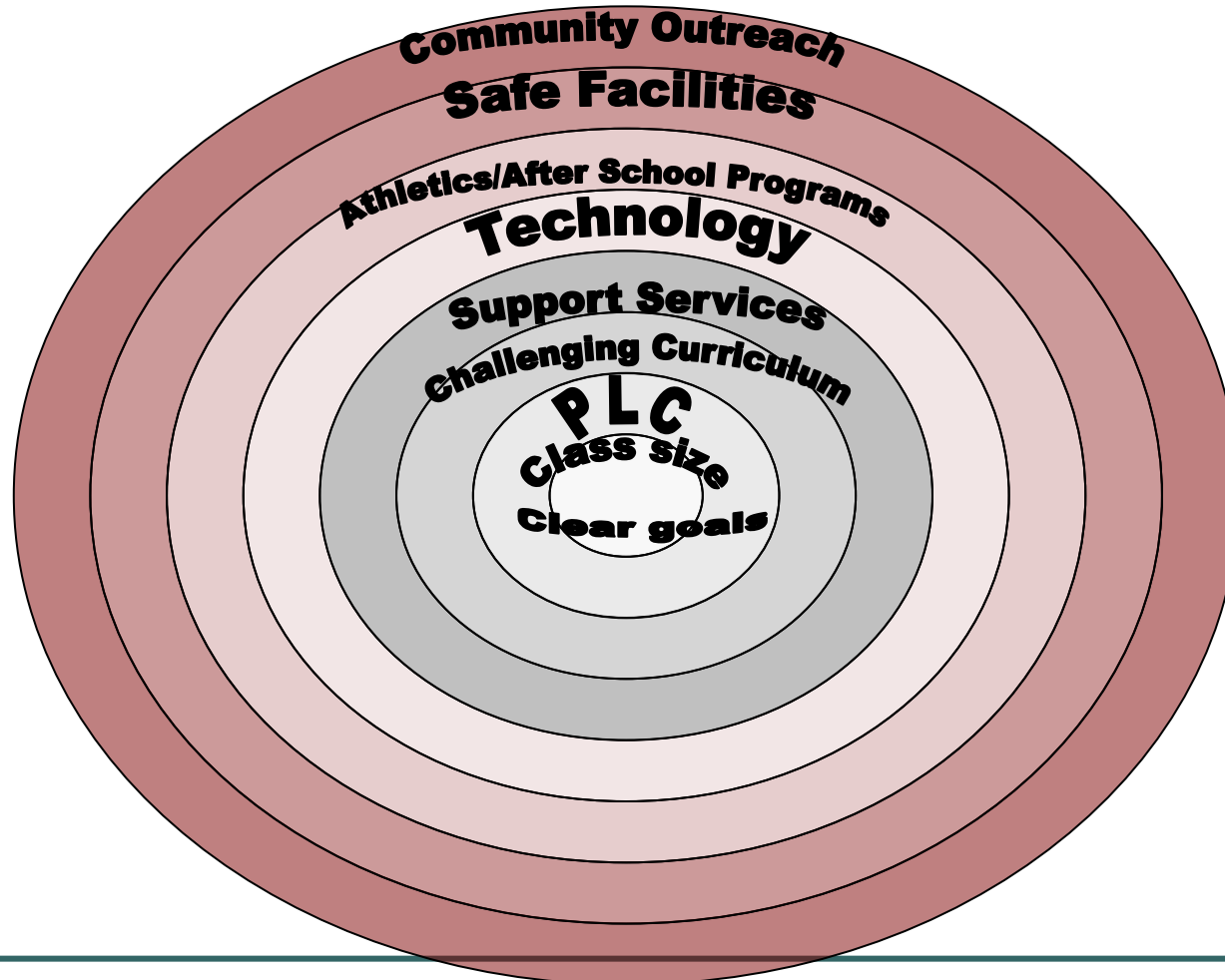


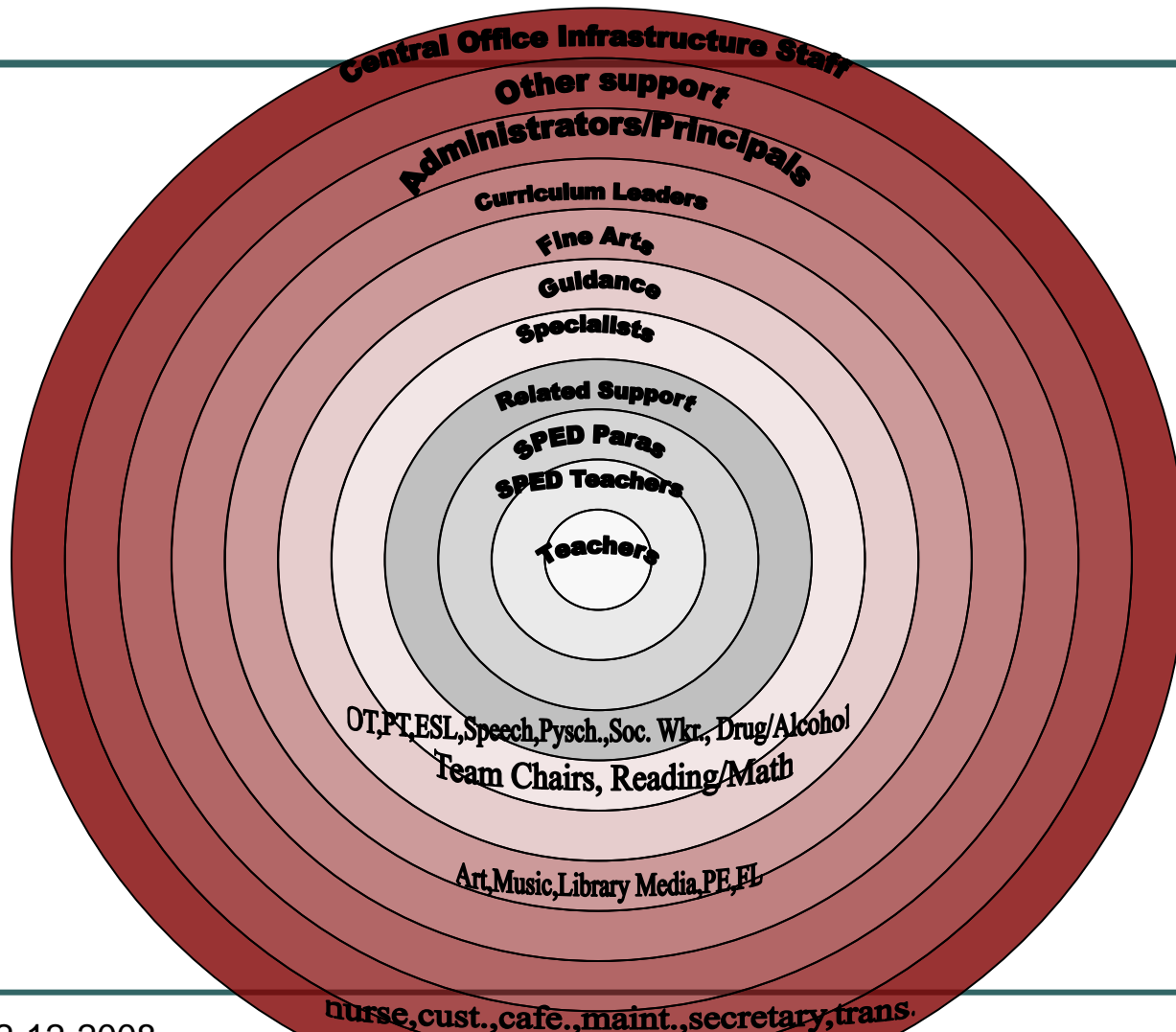
*FY 2009
Public Hearing Preliminary
Budget*

**Budget and Finance
Subcommittee
February 26, 2008**

Elements that Support Student Achievement



Program and Service Staffing Systems



2007 MCAS Results

- Greater than 4/5 proficient in ELA
- Greater than 3/4 proficient in Math
- Greater than 2/3 proficient in Science/Technology and Engineering
- 99% Competency Determination

School Population

	<u>District</u>	<u>State</u>
Special Ed Stds.	11%	16.9%
FY06 (% of budget)	14.8%	19.1%

Appropriations From All Funds

	<u>District</u>	<u>Statewide</u>
<u>Spending</u>		
FY 06	\$ 9,645	\$11,211
<u>Median</u>		
<u>Income:</u>		
Groton	\$92,014	\$63,706
Dunstable	\$92,270	

- GDRSD ranked 238 out of 328 in funding (1999 last year available)
- GD ranked 41 and 40 out of 351 cities and towns, in median income

FY 08 Budget Review

Operating (4.6%)	\$29,186,799
Debt service	<u>\$5,336,875</u>
Total budget	\$34,523,673

Excluded expenditures Not captured in FY08 budget

H/S teachers	\$25,000	
M/S teachers	\$25,000	
F/R teachers	\$100,000	
PR teachers	\$50,000	
S/U teachers	\$50,000	
BO teachers	\$60,000	
BO aides	\$50,000	\$360K
Sped tuition	\$673,000	\$1,033K

Excluded revenue Not reflected in FY08 budget

Early childhood revolving	\$310,000
School choice revolving	\$50,000
Circuit breaker (DOE)	<u>\$673,000</u>
Total	\$1,033,000

Impact of excluded entries

- No effect on town assessments – excluded revenues and expenses balance
- Understates total cost of providing basic instructional services to students
- Complicates analysis of budget vs. actual expenditures
- Puts district at risk if R/F income drops

Adjusted total FY08 budget

Operating (approved)	\$29,186,799
Off budget expenses	<u>\$1,032,954</u>
Adjusted operating	\$30,219,753
Debt service	<u>\$5,336,875</u>
Adjusted total	\$35,556,628

Other budget format changes

- Created new “payroll” category
- Shifted music teachers to regular teacher education accounts
- Established new accounts to eliminate multiple payrolls on same account

FTE Adjustments

Teacher staff changes

- Four additional SPED teachers – two at the H/S, one each at F/R and M/S
- Additional staff will prevent outside placements, likely saving money overall
- Two fewer elementary teachers due to declining enrollment
- Two fewer middle school teachers - late change
- No net increase in staff

FY09 to FY08 Comparison

	FY08	FY09	Delta	%
Op	30,219,753	31,755,561	1,535,808	5.01
Db	5,336,874	4,526,911	(809,963)	(15.20)
Tot	35,556,627	36,282,472	725,845	2.04

Budget variance by category

Salary	\$912,609
Payroll	(\$37,546)
Pro. Dev.	(\$40)
Expense	\$536,121
Library	(\$14,200)
Computer	\$1,000
Utilities	<u>\$137,864</u>
Total	\$1,535,808

Salary adjustments – FY 2009

Teacher step increases	\$293,952
Teacher lane change (est.)	\$80,000
Leave of absence adjustment	\$58,158
Aide step increases	\$39,585
Aide raise (3.25%)	\$34,242
Custodian raise (3.5%)	\$33,113
Maintenance raise (3.25%)	\$7,632
Secretary step increases + FTE adj.	\$32,495
Administrator adjustments	\$24,579
Hourly wage adjustments	<u>\$2,828</u>
Total	\$606,584

Budget variance by location

S.C.	(\$400)
Central	\$6,490
Curriculum	\$23,123
Technology	\$29,881
Pupil per services	(\$3,798)
Maintenance	(\$36,306)
System wide	<u>\$801,675</u>
Sub total	\$820,663

Budget variance by school

High School	\$245,609
Middle School	\$231,311
Florence Roche	(\$616)
Prescott	\$118,338
Swallow Union	\$58,144
Boutwell	<u>\$62,357</u>
Sub total	\$715,143

System wide expense decreases

Unemployment	(\$201,090)
Liability/casualty insurance	(\$72,400)
Suspense-expense	(\$38,874)
Suspense-utilities	(\$32,695)
Bank charges	(\$25,000)
Revenue anticipation notes	<u>(\$15,000)</u>
Sub total	\$385,059

System wide expense increases

Health insurance	\$592,179*
Short term interest (BAN)	\$87,211
Transportation – regular ed.	\$65,608
Lease of equipment	\$61,216
Retiree insurance	\$55,759
Middlesex retirement	\$51,904
New motor vehicle	\$26,500
Charter schools	<u>\$24,708</u>
Subtotal	\$965,085

Health insurance detail

1-31-07 budget (12%)	3,225,324	1
Additional 3%	<u>87,000</u>	2
Adjusted	3,312,324	3
Corrections-no override	<u>(\$194,700)</u>	4
7-1-07 approved budget	\$3,117,624	5

Health insurance detail (con't)

Adjusted budget	\$3,312,324
12% increase FY09	\$3,709,803
7-1-07 approved budget	<u>-\$3,117,624</u>
Apparent increase	\$592,179
Minus corrections	<u>-194,700</u>
Real increase	\$397,479

FTE analysis FY07 through FY09

FY07 Actual/FY08 budget	349.55
Driver/cross guard adj.	7.80
Hourly employee adj.	1.00
Grant to operating budget	<u>1.50</u>
FY08 total 7-1-07	359.85
No-override cuts	(17.09)
FY08 new positions	<u>1.7</u>
FY08 adjusted	344.46
On-hand 12-31-07	350.06
Added this year	5.60
FY 2009	352.70

Funds available vs funds required

Roll-forward	\$1,535,808
Add'l chapter 70	\$322,000
Estimated town increase	\$550,000
Reduction of M/S tchrs	(80,000)
Shortfall	\$583,808

Under Consideration Prescott Off-Line

Position	Est. \$	FTEs
● MS Staff	\$ 60,000	1.5
● HS Staff	\$ 80,000	2.0
● District Sec.	\$ 10,000	.25
● Math Spec.	\$ 10,000	.20
● Elem. FL	\$ 26,800	.67
● Elem. Spec.	\$ 8,000	.20
● Instr. Tech	\$ 41,290	
● Administration	\$ 20,000	
● Kindergarten	\$ 20,000	
● Retired vs. New Hire	\$ 20,000	
● Sched. B Stipends	\$ 30,000	
● Prescott re-alloc.	\$320,000	
● Total of Cuts	\$646,090	

Under Consideration Prescott On-Line

<u>Position</u>	<u>Est. \$</u>	<u>FTEs</u>
● MS Staff	\$ 60,000	1.5
● HS Staff	\$ 80,000	2.0
● District Sec.	\$ 10,000	.25
● Math Spec.	\$ 10,000	.20
● Elem. FL	\$ 26,800	.67
● Elem. Spec.	\$ 8,000	.20
● Instr. Tech	\$ 41,290	
● Administration	\$ 20,000	
● Kindergarten	\$ 20,000	
● Retired vs. New Hire	\$ 20,000	
● Sched. B Stipends	\$ 30,000	
● Total of Cuts	\$326,090	

Prescott On-line Second round cuts

High School staff	120,000	3.00	
Middle School staff	52,000	1.33	
Librarians	97,500	2.00	
PPE 3%	18,900		
Potential hiring savings	40,000		328,400
Cut total	654,490	11.65	
Remaining to be cut	-70,682		