

MOUNDS VIEW PUBLIC SCHOOLS - District 621

Agenda
Item #

5.1

School Board Meeting January 27, 2009
(date)

Subject Fiscal Year 2009-2010 Budget Assumptions

- | | |
|---|--|
| 1. <input checked="" type="checkbox"/> Action | 3. <input type="checkbox"/> Report/Information |
| 2. <input type="checkbox"/> Consent | <input type="checkbox"/> Executive Summary on Reverse Side |

Presenter/s Carole Nielsen, Director of Finance

BACKGROUND (If necessary, additional information is attached)

Each year at this time school budget committees are formed to advise the principal on the use of resources allocated to the site from the District's budget. Along with the resource allocation, committees are given a list of parameters and timelines to guide the process and assure that budget decisions will be equitable across the District and will result in program integrity.

Also included in the budget process are specific allocation assumptions that must be agreed upon in order to meet staffing timelines. The following assumptions are:

- o Assumption 9, K-12 licensed staffing
- o Assumption 10, intervention allocations
- o Assumption 11, building support staff allocations
- o Assumption 12, compensatory allocations
- o Assumption 17, elementary staffing allocations

ADMINISTRATIVE RECOMMENDATION

Approval of the budget assumptions as stated.

ACTION TAKEN

Motion by _____

Voting for _____

Seconded by _____

Voting against _____

MOUNDS VIEW PUBLIC SCHOOLS
 GENERAL FUND BUDGET ASSUMPTIONS
 2009-2010

1. The following assumptions are based on information from the adopted budget for the current school year 2008-2009 and School Board input.
2. The district will carry forward a positive unreserved fund balance of approximately \$7.8 million from June 2009, and end fiscal year 2009-2010 with an unreserved fund balance of approximately \$ TBD.
3. Fiscal Year 2009-2010 district wide Adjusted Marginal Cost Pupil Units projections are 11,264 are based on October 1, 2008 enrollment counts. The pupil units have been adjusted for the natural loss of the 12 grade students, and a natural increase for the estimated kindergarten students. In addition, using data from Hazel Reinhardt's enrollment projections of middle kindergarten, high migration and nonresident of approximately 6% of total enrollment, the pupil units are as follows:

	Final <u>05-06</u>	Final <u>06-07</u>	Final <u>07-08</u>	Projected <u>08-09</u>	Projected <u>09-10</u>
Total residents	10,312	10,162	9,969	9,844	9,726
Open Enrollment Out	<u>(589)</u>	<u>(623)</u>	<u>(653)</u>	<u>(667)</u>	<u>(662)</u>
Net Residents Served	9,732	9,539	9,316	9,177	9,064
Open Enrollment In	<u>511</u>	<u>577</u>	<u>601</u>	<u>615</u>	<u>610</u>
Net Served for Aid	10,234	10,116	9,917	9,792	9,674
Open Enrollment %	5.0%	5.7%	6.0%	6.3%	6.2%

4. General Education Revenue will be projected as follows and subject to pending legislative action.
 - Basic revenue of \$5,124 per adjusted marginal cost pupil unit. Pupil units will be calculated using a weighting factor of .612 kindergarten, 1.115 grades 1-3, 1.06 grades 4-6, and 1.3 grades 7-12. Total pupil units will be based on an adjusted marginal cost pupil unit based on 77% of current year pupil units and 23% of prior year pupil units.
 - The legislative session provided an additional allocation of \$36 per adjusted marginal cost pupil unit. The money was no put on the formula, but it does provide ongoing resources from eliminating the permanent fund. It is distributed to school districts as general education revenue.
5. The operating referendum will be projected based on \$1,523 per resident marginal cost pupil unit.
6. Aid for special education and vocational handicapped education is calculated using current year fiscal year data; the regular special education revenue increases the state appropriations 2% growth factor in regular special education and a 0% growth factor in the excess cost.

7. Salary and fringe benefit costs will be separated by bargaining group for Board information purposes. The information shall include the following:

- Costs of current staff on schedule shall be projected for the budget period.
- Health benefits shall be projected separately as will retirement benefits associated with each group. The Board will establish ranges for bargaining purposes.
- The final budget summary will be aggregated without designation of group.

8. Other expenditures will increase based on inflationary allowance of:

- The district will apply a 0% to non salary budget lines.
- The district will apply a 2% to transportation contract expenditures.
- The district will apply a 3% to utilities for gas, fuel oil and electricity

9. K-12 instructional programs will be based on School Board budget assumptions and pertinent legislative actions during the 2009 session. Due to declining enrollment licensed staffing positions are projected to be reduced by 6.4 FTEs.

	<u>09-10</u>
K-5 Staff Allocation	164.60 FTE
6-8 Staff Allocation	82.90 FTE
9-12 Staff Allocation	<u>110.80 FTE</u>
Total	358.30 FTE

Elementary Classrooms:

90 % of Elementary classrooms will fall within the following ranges:

- K-1 22-27 students per classroom
- 2-3 23-30 students per classroom
- 4-5 26-32 students per classroom

Middle School Classrooms:

90 % of Middle school core classrooms (Science, Social Studies, Language Arts, Math) will not exceed the following:

Core Programs	32
Non-Core Programs	Variable

High School Classrooms:

90 % of High School core classrooms (Science, Social Studies, Language Arts, Math) will not exceed the following:

Core Programs	36
Non-Core Programs	Variable

10. Allocate an additional 10.23 FTE's to support reading and math intervention programs at varying levels in each of our school buildings.
11. The building support budget options will be developed collaboratively in site budget committees. The allocation will be based on the 2008-2009 budgets with adjustments for salary and fringe benefits identified in assumption number 7. The total allocation will be \$4,552,000.
12. Compensatory revenue will be distributed based on state formulas.
13. Transportation program will maintain walking distances to 2 miles for all school sites. A fee of TBD per student during the registration timeframe will be required for services within the 2 miles. Families who qualify for free-and-reduced lunch will receive a fee waiver. The family maximum is set at \$500.
14. Professional development set aside revenues will be accomplished the same as the current year.
15. Current high school co-curricular budget will be maintained.
16. Supply allocations will be increased 0%
 - Elementary allocation will be \$77.32 per FTSE
 - Middle School allocation will be 78.33 per FTSE
 - Senior High School allocation will be \$100.82 per FTSE
17. The Elementary buildings will have the following staffing allocations:
 - 4.25 FTE for Band and Orchestra
 - 3.75 FTE for High Performance
18. The Superintendent will have 3 discretionary points available to address budgetary needs and \$30,000 in discretionary funds to address developing priorities as the school board directs.
19. Additional reductions necessary to balance the budget of \$1,159,744.