

MARLOW SCHOOL DISTRICT

PROPOSED

2010-2011 SCHOOL BUDGET

DISTRICT MEETING

March 11, 2010

MARLOW SCHOOL DISTRICT

2010-2011 PROPOSED BUDGET

Expense Accounts

	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 PROPOSED	(2009-10 TO 2010-11) \$ Change	% Change
REG INSTRUCTION (1100)					
Salaries	\$176,890	\$180,531	\$185,965	\$5,434	3.01%
Benefits	\$75,450	\$85,627	\$94,867	\$9,240	10.79%
Professional Services	\$750	\$2,500	\$13,310	\$10,810	432.40%
Mileage	\$543	\$750	\$500	(\$250)	-33.33%
Supplies	\$5,124	\$5,227	\$5,203	(\$24)	-0.46%
Books & Periodicals	\$7,038	\$6,010	\$4,206	(\$1,804)	-30.02%
Software	\$849	\$2,400	\$2,400	\$0	0.00%
New Equipment	\$2,455	\$4,600	\$500	(\$4,100)	-89.13%
Replacement Furniture	\$1,000	\$1,000	\$0	(\$1,000)	-100.00%
KMS Tuition	\$108,422	\$81,840	\$151,489	\$69,649	85.10%
KHS Tuition	\$202,428	\$189,031	\$148,554	(\$40,477)	-21.41%
Totals	\$580,948	\$559,516	\$606,994	\$47,478	8.49%
SPECIAL EDUCATION (1200)					
Salaries	\$58,090	\$62,385	\$65,982	\$3,597	5.77%
Benefits	\$23,952	\$26,712	\$29,780	\$3,068	11.49%
Professional Services	\$9,938	\$0	\$1,200	\$1,200	NA
Materials(Supplies)	\$595	\$900	\$400	(\$500)	-55.56%
Books & Periodicals	\$1,086	\$750	\$400	(\$350)	-46.67%
Equip/Furniture	\$28	\$200	\$200	\$0	0.00%
Tuition Preschool	\$0	\$4,250	\$2,500	(\$1,750)	-41.18%
KMS Tuition	\$107,945	\$90,968	\$85,677	(\$5,291)	-5.82%
KHS Tuition	\$78,726	\$165,384	\$182,835	\$17,451	10.55%
Tuitions Out-of-Dist.	\$57,206	\$57,000	\$86,000	\$29,000	50.88%
Totals	\$337,565	\$408,549	\$454,974	\$46,425	11.36%
ATTENDANCE SERVICES (2110)					
Salaries	\$0	\$50	\$50	\$0	0.00%
Totals	\$0	\$50	\$50	\$0	0.00%
GUIDANCE SERVICES (2120)					
Salaries - Shared Position	\$9,041	\$10,000	\$10,300	\$300	3.00%
Testing- NWEA	\$363	\$625	\$450	(\$175)	-28.00%
Guidance Materials/ Mileage	\$150	\$400	\$400	\$0	0.00%
Eval & Placement	\$0	\$3,500	\$1,500	(\$2,000)	-57.14%
Totals	\$9,553	\$14,525	\$12,650	(\$1,875)	-12.91%
HEALTH SERVICES (2130)					
Salaries	\$5,536	\$6,098	\$6,487	\$389	6.38%
Benefits	\$442	\$487	\$517	\$30	6.16%
Health Supplies	\$127	\$400	\$400	\$0	0.00%
Totals	\$6,105	\$6,985	\$7,404	\$419	6.00%
PSYCHOLOGICAL SERVICES (2140)					
Counseling/Psych Services	\$9,800	\$14,500	\$15,000	\$500	3.45%

Totals	\$9,800	\$14,500	\$15,000	\$500	3.45%
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Expense Accounts (continued)

	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 PROPOSED	(2009-10 TO 2010-11) \$ Change	% Change
SPEECH SERVICES (2150)					
Speech Services	\$9,987	\$9,000	\$16,200	\$7,200	80.00%
Supplies	\$100	\$280	\$200	(\$80)	-28.57%
Totals	\$10,087	\$9,280	\$16,400	\$7,120	76.72%
STUDENT SERVICES (2160)					
Physical Therapy	\$0	\$0	\$1,200	\$1,200	NA
Occupational Therapy	\$3,718	\$7,290	\$22,689	\$15,399	211.23%
Supplies	\$86	\$100	\$100	\$0	0.00%
Totals	\$3,804	\$7,390	\$23,989	\$16,599	224.61%
CURRICULUM & STAFF DEVELOPMENT (2210)					
Salaries & Benefits	\$0	\$1,977	\$1,393	(\$584)	-29.54%
Course Reimbursement	\$2,326	\$1,600	\$1,600	\$0	0.00%
Management Development	\$164	\$1,100	\$0	(\$1,100)	-100.00%
Staff Dev.(Workshops)	\$1,868	\$4,000	\$4,000	\$0	0.00%
Mileage	\$19	\$400	\$400	\$0	0.00%
New Curriculum Materials	\$0	\$0	\$0	\$0	0.00%
Totals	\$4,377	\$9,077	\$7,393	(\$1,684)	-18.55%
MEDIA SERVICES (2220)					
Media Generalist Salary	\$7,187	\$7,354	\$7,750	\$396	5.38%
Benefits	\$573	\$587	\$618	\$31	5.28%
Repairs to Equipment	\$0	\$0	\$0	\$0	0.00%
Library Books	\$1,600	\$1,650	\$1,000	(\$650)	-39.39%
Library Supplies/Furniture	\$910	\$500	\$0	(\$500)	-100.00%
Media Membership	\$0	\$267	\$0	(\$267)	-100.00%
Totals	\$10,270	\$10,358	\$9,368	(\$990)	-9.56%
SCHOOL BOARD/SAU (2310/2320)					
Salaries	\$4,240	\$5,025	\$5,025	\$0	0.00%
Benefits	\$318	\$350	\$405	\$55	15.71%
Legal & Audit	\$4,850	\$7,500	\$7,750	\$250	3.33%
Negotiations	\$0	\$0	\$0	\$0	0.00%
Board/Treasurer Expense	\$632	\$1,000	\$800	(\$200)	-20.00%
School Board Assoc.	\$0	\$0	\$0	\$0	0.00%
SAU #29	\$52,724	\$53,612	\$53,502	(\$110)	-0.21%
Totals	\$62,764	\$67,487	\$67,482	(\$5)	-0.01%
SCHOOL ADMINISTRATION (2400)					
Salaries	\$83,466	\$86,498	\$89,093	\$2,595	3.00%
Benefits	\$22,231	\$22,946	\$26,215	\$3,269	14.25%
Copier	\$2,658	\$2,437	\$2,700	\$263	10.79%
Telephone	\$8,038	\$11,050	\$9,500	(\$1,550)	-14.03%
Postage/Printing	\$221	\$350	\$350	\$0	0.00%
Mileage	\$253	\$750	\$550	(\$200)	-26.67%
Office Supplies	\$1,201	\$1,350	\$1,200	(\$150)	-11.11%
Admin Software	\$1,802	\$2,295	\$1,259	(\$1,036)	-45.14%
Equipment	\$414	\$500	\$500	\$0	0.00%

Totals	\$120,283	\$128,176	\$131,367	\$3,191	2.49%
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Expense Accounts (concluded)

	2008-2009	2009-2010	2010-2011	(2009-10 TO 2010-11)	
	ACTUAL	BUDGET	PROPOSED	\$ Change	% Change

BUILDING SERVICES (2600)

Salaries	\$15,233	\$17,150	\$17,545	\$395	2.30%
Benefits	\$1,351	\$1,604	\$1,640	\$36	2.24%
Maintenance Services	\$20,846	\$17,750	\$16,150	(\$1,600)	-9.01%
Bldg Projects/Improvements	\$19,094	\$19,000	\$0	(\$19,000)	-100.00%
P&L Insurance	\$1,333	\$3,000	\$3,000	\$0	0.00%
Custodial Supplies	\$2,741	\$2,800	\$2,800	\$0	0.00%
Building Materials	\$712	\$0	\$1,000	\$1,000	NA
Electricity	\$7,008	\$6,250	\$7,250	\$1,000	16.00%
Heat	\$15,770	\$7,500	\$13,750	\$6,250	83.33%
Equipment	\$5,573	\$650	\$700	\$50	7.69%
Totals	\$89,661	\$75,704	\$63,835	(\$11,869)	-15.68%

PUPIL TRANSPORTATION (2700)

Services	\$85,439	\$103,750	\$79,886	(\$23,864)	-23.00%
Totals	\$85,439	\$103,750	\$79,886	(\$23,864)	-23.00%

STAFF SERVICES (2800)

Record Check/ Unemployme	\$381	\$1,000	\$1,000	\$0	0.00%
Student Loan Reimburseme	\$3,000	\$3,000	\$3,000	\$0	0.00%
Scholarships	\$0	\$0	\$0	\$0	0.00%
Totals	\$3,381	\$4,000	\$4,000	\$0	0.00%

OPERATING BUDGET

SUB-TOTALS	\$1,334,036	\$1,419,347	\$1,500,792	\$81,445	5.74%
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TRANSFER FUNDS

School Lunch	\$9,394	\$11,000	\$11,000	\$0	0.00%
Federal Programs	\$0	\$55,000	\$55,000	\$0	0.00%
Capital Reserve (bldg)	\$50,000	\$0	\$0	\$0	0.00%
Expendable Trust (tuition)	\$25,000	\$0	\$0	\$0	0.00%
Totals	\$84,394	\$66,000	\$66,000	\$0	0.00%

GRAND TOTALS	\$1,418,431	\$1,485,347	\$1,566,792	\$81,445	5.48%
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MARLOW SCHOOL DISTRICT

2010-2011 PROPOSED BUDGET

Revenue Accounts

Revenue Accounts	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 PROPOSED	(2009-10 TO 2010-11)	
				\$ Change	% Change
LOCAL					
Local Property Tax	\$449,267	\$605,479	\$725,400	\$119,921	19.81%
Unreserved Fund Balance	\$119,083	\$20,312	\$0	(\$20,312)	-100.00%
Reserved Fund Balance	\$75,000	\$0	\$0	\$0	0.00%
Interest Income	\$3,630	\$3,500	\$2,000	(\$1,500)	-42.86%
Transfer from Cap. Res.	\$0	\$19,000	\$0	(\$19,000)	-100.00%
Tuition	\$0	\$0	\$0	\$0	0.00%
Other	\$15,853	\$1,900	\$3,000	\$1,100	57.89%
Sub-Total Local	\$662,833	\$650,191	\$730,400	\$80,209	12.34%
STATE					
Catastrophic Aid	\$9,997	\$16,370	\$17,606	\$1,236	7.55%
Net Change in Cat Aid Borrowing	\$0	\$0	\$0	\$0	0.00%
Medicaid Reimbursement	\$17,126	\$15,000	\$15,000	\$0	0.00%
Kindergarten Aid	\$0	\$0	\$0	\$0	0.00%
<i>Adequacy Aid Grant</i>	<i>\$590,016</i>	<i>\$589,005</i>	<i>\$580,710</i>	(\$8,295)	-1.41%
State Property Tax	\$158,770	\$159,781	\$168,076	\$8,295	5.19%
Other State	\$0	\$0	\$0		
Sub-Total State	\$775,910	\$780,156	\$781,392	\$1,236	0.16%
FEDERAL/SPECIAL					
Federal	\$0	\$55,000	\$55,000	\$0	0.00%
Child Nutrition	\$0	\$0	\$0	\$0	0.00%
Sub-Total Federal	\$0	\$55,000	\$55,000	\$0	0.00%
GRAND TOTAL	\$1,438,743	\$1,485,347	\$1,566,792	\$81,445	5.48%

Total Budget Increase 5.48% \$81,445

School Property Tax Percent Increase 16.75% \$128,216

Projected Increase in Tax Rate \$1.8346

Tax Increase on \$100,000 Home \$183

	2007-08	2008-09	2009-10	2010-11	Projected Incr.
Total School Property Tax	\$858,680	\$608,037	\$765,260	\$893,476	\$128,216
Total School Property Tax Rate	\$12.52	\$8.76	\$10.97	\$12.80	\$1.83

MARLOW SCHOOL DISTRICT

SUPPLEMENTAL INFORMATION REQUIRED PER RSA 32:11-a

DETAIL OF ACTUAL EXPENDITURES AS A RESULT OF SPECIAL EDUCATIONAL SERVICES

	2008-09 ACTUAL	2009-10 BUDGET	2010-11 BUDGET
REVENUE			
State Adequacy Aid for Special Ed.	\$257,260	\$257,260	\$257,260
IDEA Entitlement Grant	\$9,424	\$18,287	\$18,287
Medicaid Reim.	\$17,126	\$15,000	\$15,000
Catastrophic Aid	\$9,997	\$16,370	\$17,606
TOTAL REVENUE	\$293,808	\$306,917	\$308,153
EXPENSE			
Instruction	\$337,565	\$408,549	\$454,974
Services	\$23,691	\$34,670	\$56,889
Transportation	\$14,424	\$24,000	\$17,000
IDEA Entitlement Grant	\$9,424	\$18,287	\$18,287
TOTAL EXPENSE	\$385,103	\$485,506	\$547,150
NET EXPENSE	\$91,296	\$178,589	\$238,997

**Marlow School District
MS and HS Keene Tuition Detail**

	KMS Regular	KMS Sp. Ed.	KHS Regular	KHS Sp Ed.	TOTAL
2009-10 Rate \$	10,230	22,742	9,949	18,376	
2010-11 Rate \$	11,653	28,559	10,611	20,315	
\$ Rate Change	1,423	5,817	662	1,939	
% Rate Change	13.9%	25.6%	6.7%	10.6%	
2009-10 # of Students	8.0	4.0	19.0	9.0	40.0
2010-11 # of Students	13.0	3.0	14.0	9.0	39.0
Change in # of Students	5.0	-1.0	-5.0	0.0	-1.0
2009-10 Tuition Budget	81,840	90,968	189,031	165,384	527,223
2010-11 Tuition Budget	151,489	85,677	148,554	182,835	568,555
% Budget Change	85.1%	-5.8%	-21.4%	10.6%	7.8%
\$ Budget Change	69,649	-5,291	-40,477	17,451	41,332