



# Triton Regional School District

## *FY10 Initial Budget Presentation*

Wednesday, February 11, 2009



# Capital Debt Budget

	FY09 Final	FY10 Initial	DIFFERENCE	
Capital Debt Service Expenses	3,544,163	3,494,863	(49,300)	-1.39%
	FY09 Final	FY10 Initial	DIFFERENCE	
MSBA Debt Service Reimbursement	2,600,710	2,148,118	(452,592)	-17.40%
Total Capital Debt Expenses	3,544,163	3,494,863	(49,300)	-1.39%
Less Total STATE Capital Debt Revenues	2,600,710	2,148,118	(452,592)	-17.40%
<b>NET CAPITAL DEBT ASSESSMENT TO TOWNS:</b>	943,453	1,346,745	403,292	42.75%



# General Operating Budget

OPERATING EXPENSES:	FY09 Final	FY10 Initial	DIFFERENCE	
General Operating Expenses	34,955,496	34,378,542	(576,954)	-1.65%
<b>General Operating Revenues</b>				
General Operating Revenues	FY09 Final	FY10 Initial	DIFFERENCE	
State Transportation	1,071,678	925,785	(145,893)	-13.61%
Interest Income	110,000	100,000	(10,000)	-9.09%
Excess and Deficiency	325,000	200,000	(125,000)	-38.46%
Chapter 70-Base Aid	8,743,809	8,743,809	0	0.00%
Medicaid Reimbursements	250,000	250,000	0	0.00%
Blue Cross/HMO Blue (Retirees)	380,998	404,643	23,645	6.21%
Medex (Retirees)	138,208	118,502	(19,706)	-14.26%
<b>Total General Operating Revenues</b>	<b>11,019,693</b>	<b>10,842,739</b>	<b>(276,954)</b>	<b>-2.51%</b>
<b>Total General Operating Expenses</b>	<b>34,955,496</b>	<b>34,378,542</b>	<b>(576,954)</b>	<b>-1.65%</b>
<b>Less Total General Operating Revenues</b>	<b>11,019,693</b>	<b>10,742,739</b>	<b>(276,954)</b>	<b>-2.51%</b>
<b>NET GENERAL OPERATING ASSESSMENT TO TOWNS:</b>	<b>23,935,803</b>	<b>23,635,803</b>	<b>(300,000)</b>	<b>-1.25%</b>



# Assessments

## OPERATING ASSESSMENT (Calculation Page 5)

	<b>FY09</b>	<b>FY10</b>	<b>Difference</b>	
<b>NEWBURY</b>	8,209,998	8,282,202	72,203	0.88%
<b>ROWLEY</b>	7,146,439	6,965,085	(181,353)	-2.54%
<b>SALISBURY</b>	8,579,366	8,388,516	(190,850)	-2.22%
<b>Totals:</b>	<b>23,935,803</b>	<b>23,635,803</b>	<b>(300,000)</b>	<b>-1.25%</b>

## CAPITAL ASSESSMENT (Calculation Page 6)

	<b>FY09</b>	<b>FY10</b>	<b>Difference</b>	
<b>NEWBURY</b>	165,399	296,111	130,712	79.03%
<b>ROWLEY</b>	156,277	281,358	125,081	80.04%
<b>SALISBURY</b>	621,777	769,277	147,500	23.72%
<b>Totals:</b>	<b>943,453</b>	<b>1,346,745</b>	<b>403,292</b>	<b>42.75%</b>



# Local Assessment Calculation

## 1. TOWN ASSESSMENT CALCULATION

	OPERATING EXPENSES	34,378,542
	REVENUE IN	10,742,739
	AMOUNT ASSESSED TO TOWNS	23,635,803

## 2. MINIMUM CONTRIBUTIONS -

	NEWBURY	7,411,960
	ROWLEY	6,138,201
	SALISBURY	7,416,850
	TOTAL:	20,967,011

## 3. TOTAL AMOUNT ABOVE MINIMUM

	TOTAL ASSESSMENT TO TOWNS	23,635,803
	TOTAL MINIMUM CONTRIBUTIONS	20,967,011
	DIFFERENCE (ASSESSMENT - TOTAL MINIMUM)	2,668,792



# Local Assessment Calculation

## 4. CALCULATION OF INDIVIDUAL TOWN'S "ABOVE MINIMUM" ASSESSMENT

	Difference	Enrollment % (see page 11)	Total Above Minimum
<b>NEWBURY</b>	2,668,792	32.61%	870,241
<b>ROWLEY</b>	2,668,792	30.98%	826,884
<b>SALISBURY</b>	2,668,792	36.41%	971,666
<b>Total Assessment Above Minimum</b>			<b>2,668,792</b>

## 5. MINIMUM CONTRIBUTION + ABOVE MINIMUM ASSESSMENT= LOCAL ASSESSMENT

	Minimum (Calculation #2)	Above Min (Calculation #4)	Total Assessment
<b>NEWBURY</b>	7,411,960	870,241	<b>8,282,201</b>
<b>ROWLEY</b>	6,138,201	826,884	<b>6,965,085</b>
<b>SALISBURY</b>	7,416,850	971,666	<b>8,388,516</b>
<b>Total Net Town Assessment</b>			<b>23,635,803</b>



## Assumed Budgetary Reductions - DISTRICT

Position/Budget Line	Old FTE	New FTE	Function	Savings
Network Contract - Hire w/support	1.0	1.0	4000	30,000
Health Coordinator	0.6	0.4	1230	15,396
Early Childhood Coordinator	0.6	0.4	1230	14,794
Receptionist	1.0	0.0	1410/1420	20,553
Treasurer	0.5	0.3	1410	13,367
Physical Therapy Assistant	1.0	0.0	2320	35,646
District Math/Science Coordinator	1.0	0.5	2325	41,200
District Special Education Coordinator	1.0	0.5	2310	44,175
School Committee Expenses	N/A		1110	8,000
Superintendent Professional Expenses	N/A		1210	2,500
Assistant Superintendent Prof. Expenses	N/A		1220	1,500
Business Professional Expenses	N/A		1410	1,000
Technology Supplies	N/A		1450	4,000
ELL Contracted Services	N/A		2310	5,000
MCAS Remediation	N/A		2310	9,800
Professional Development Inservice	N/A		2350	7,500
Professional Development Substitutes	N/A		2350	5,000
<b>Total Site Budgetary Cuts</b>				<b>259,431</b>



# Assumed Budgetary Reductions – HIGH SCHOOL

Position/Budget Line	Old FTE	New FTE	Function	Savings
SPED ETC	0.5	0.0	2310	37,696
SPED ETC - SPED Coord. to assume ETC Function	0	.5	2310	(44,174)
Athletic Director – Stipended position	0.5	0.0	3510	30,314
Performing Arts Clerical	1.0	0.0	2330	18,040
Special Education Teacher	8.0	7.0	2310	43,174
Special Education Instructional Assistants	14.0	12.0	2200	29,870
SSC Instructors	2.0	0.0	2200	71,347
ADDED to replace 2 SSC Instructors	0.0	1.0	2305	(50,000)
Classroom Teachers	59.4	55.4	2305	216,868
Foreign Language Section Reduction	1.167	1.0	2305	8,971
Physical Education Section Reduction	1.167	1.0	2305	11,542
Consumer Science Section Reduction	1.167	1.0	2305	8,205
Increased Athletic Fees - \$250/sport to \$350/sport	N/A		3510	57,552
HS Printing	N/A		2200	5,750
HS Postage	N/A		2200	5,325
HS 2410 Supplies/Materials	N/A		2400	30,000
HS Accreditation	N/A		2200	2,600
<b>Total Site Budgetary Cuts</b>				<b>483,080</b>



## Assumed Budgetary Reductions – MIDDLE SCHOOL

Position/Budget Line	Old FTE	New FTE	Function	Savings
Assistant Principal	1.0	0.0	2200	83,572
Math Specialist – Position Cut from MS Budget	1.0	0.5	2310	51,296
Math Specialist – Math/Science Coord. to MS Math Specialist	0.0	0.5	2310	(41,200)
Literacy Specialist	1.0	0.5	2310	22,120
Special Education Instructional Assistants	11.0	9.0	2330	29,870
Art	1.0	0.8	2305	12,546
Music	1.0	0.8	2305	13,374
Physical Education	1.0	0.8	2305	13,647
Technology Education	1.0	0.8	2305	9,407
Classroom Teacher	27.0	26.0	2305	50,000
Special Education Teacher	6.0	5.0	2310	65,533
Guidance Counselor	2.0	1.0	2700	50,000
MS Printing	N/A		2200	1,625
MS 2410 Supplies/Materials	N/A		2400	20,000
MS Postage	N/A		2200	1,900
<b>Total Site Budgetary Cuts</b>				<b>383,690</b>



## Assumed Budgetary Reductions – NEWBURY ELEMENTARY

Position/Budget Line	Old FTE	New FTE	Function	Savings
Library Assistant ADDED	0.0	1.0	2330	(15,000)
Librarian	1.0	0.0	2305	54,725
Special Education Instructional Assistants	24.1	21.1	2330	45,000
Reading Recovery	1.0	0.5	2310	25,000
Classroom Teachers	29.0	26.0	2305	182,731
PreK/K Revolving - Move LEA \$\$ to Revolving	N/A		2305	13,132
Physical Education	1.0	0.8	2305	9,654
Art	1.0	0.8	2305	13,374
Music	1.0	0.8	2305	13,823
Occupational Therapist	0.6	0.0	2310	35,054
Reading Specialist	1.0	0.5	2310	36,495
Math Specialist	1.0	0.5	2310	36,695
<b>Total Site Budgetary Cuts</b>				<b>450,683</b>



# Assumed Budgetary Reductions – PINE GROVE

Position/Budget Line	Old FTE	New FTE	Function	Savings
Library Assistant ADDED	0.0	1.0	2330	(15,000)
Librarian	1.0	0.0	2305	45,000
Physical Education	1.0	0.8	2305	15,118
Art	1.0	0.8	2305	9,562
Special Education Instructional Assistants	14.9	12.9	2330	30,000
Reading Recovery	1.0	0.5	2310	25,000
Classroom Teachers	26.0	24.0	2305	106,868
PreK/K Revolving - Move LEA \$\$ to Revolving	N/A		2305	10,000
Reading Specialist	1.0	0.5	2310	36,495
Math Specialist	1.0	0.5	2310	36,695
<b>Total Site Budgetary Cuts</b>				<b>299,738</b>



## Assumed Budgetary Reductions – SALISBURY ELEMENTARY

Position/Budget Line	Old FTE	New FTE	Function	Savings
Library Assistant ADDED	0.0	1.0	2330	(15,000)
Speech and Language Therapist	1.0	0.0	2310	58,590
Office Clerk	1.0	0.5	2200	8,912
Special Education Instructional Assistants	21.0	18.0	2330	45,000
Reading Recovery	2.0	1.0	2310	50,000
Physical Education	1.0	0.8	2305	14,273
Classroom Teachers	29.0	26.0	2305	124,131
PreK/K Revolving - Move LEA Spending to Revolving	N/A		2305	76,868
Reading Specialist - half funded from Title 1	1.0	0.5	2310	26,118
Math Specialist - half funded from Title 1	1.0	0.5	2310	29,718
<b>Total Site Budgetary Cuts</b>				<b>418,610</b>



## Assumed Budgetary Reductions - SUMMARY

Location/Budget Line	Savings
District Wide Reductions	259,431
High School Reductions	483,080
Middle School Reductions	383,690
Newbury Elementary Reductions	450,683
Pine Grove School Reductions	299,738
Salisbury Elementary Reductions	418,610
<b>Total District Budgetary Cuts</b>	<b>2,295,232</b>
Benefit Savings from Staff Reductions	299,265
<b>Total Additional Savings Due to Staff Cuts</b>	<b>299,265</b>
District Wide Unemployment Costs	(421,715)
<b>Total District INCREASED COST for Unemployment</b>	<b>(421,715)</b>
<b>Total NET DISTRICT BUDGET IMPACT:</b>	<b>2,172,781</b>



# Projected Class Sizes

Grade	Year	NES	PGS	SES
1	2008-2009	19 – 20	20 – 21	17 – 20
1	2009-2010	18 – 19	21	18 - 19

Grade	Year	NES	PGS	SES
2	2008-2009	19 – 20	18 – 19	16 – 22
2	2009-2010	19 – 20	20 – 21	19

Grade	Year	NES	PGS	SES
3	2008-2009	16 – 19	19 – 20	19 – 23
3	2009-2010	24	25	25 – 26



# Projected Class Sizes

Grade	Year	NES	PGS	SES
4	2008-2009	20 – 22	21 – 23	18 – 20
4	2009-2010	24 – 25	26	21 - 22

Grade	Year	NES	PGS	SES
5	2008-2009	19 – 22	25 – 26	18 – 22
5	2009-2010	28	21 – 22	24

Grade	Year	NES	PGS	SES
6	2008-2009	19 – 23	18 – 21	19 – 22
6	2009-2010	28	25 – 26	26 – 27



# Projected Class Sizes

Grade	2008 – 2009		2009 - 2010	
	Total Class	Class Sizes	Total Class	Class Sizes
7	237	22 – 23	244	24 – 25
8	203	20 -21	222	22 – 23

Grade	2008 – 2009	2009 - 2010
9	228	203
10	205	228
11	244	205
12	226	244



# Potential Savings

- Dental Renewal: Minimal Impact
- Change in Contracted Raises
  - *Must be Collectively Bargained*
- Change in Contracted Benefits
  - *Must be Collectively Bargained*