

**MUHLENBERG SCHOOL DISTRICT
BUDGET DOCUMENTS
APRIL 13, 2011 BOARD MEETING**

Page	Document
Page 1	Proposed Reductions to Expenditures for Board Consideration
Page 2	Revenue Generating Proposal for Board Consideration
Page 3	Proposed Adjustments to Preliminary Budget Figures Based on Updated Data
Page 4	Applying Proposed Changes to Existing Preliminary Budget
Pages 5-7	Technology Budget
Pages 8-9	Retirement Incentive Calculation

**MUHLENBERG SCHOOL DISTRICT
PROPOSED REDUCTIONS TO EXPENDITURES FOR BOARD CONSIDERATION
APRIL 13, 2011 - BOARD MEETING**

PROFESSIONAL		PERSONNEL				ADMINISTRATIVE STAFF	
<u>Position</u>	<u>Amount</u>	SUPPORTIVE STAFF		<u>Class</u>	<u>Amount</u>	<u>Position</u>	<u>Amount</u>
		<u>Position</u>					
Kindergarten Teachers (4)	175,000	Kindergarten Assistants (6)		571	77,916	Head custodians demoted	163,029
Driver Ed Teacher	43,935	PT Clerical Assistant (3)		573	33,999		
Business Ed Teacher	43,935	Class C Secretary (2)		530	44,680		
Computer Teacher to 1/2 time	21,966	PT Assistants (3)		571	38,958		
Elementary Band Teacher to 1/2 time	21,966	FT Assistants (8)		570	161,608		
Elementary Art Teacher to 1/2 time	21,966	Clerical Assistant (1)		572	19,833		
Elementary Music Teacher to 1/2 time	21,966	Nurse Assistant (1)		575	20,938		
Elementary Physical Education Teacher to 1/2 time	21,966	Custodians (6)			249,404		
ESL Teacher to 1/2 time	21,966	Head custodians moved here (3)			(124,702)		
Special Education ES Teacher to 1/2 time	21,966						
Two High School Music Teachers to 1/2 time	43,932						
Total	<u><u>460,564</u></u>				<u><u>522,634</u></u>		<u><u>163,029</u></u>
TOTAL PERSONNEL		1,146,227					
OTHER							
Reduce the following categories by 10 percent		Summer Help:				Athletics:	
MEC	19,812	Custodial		40,000		Co-curricular positions	20,000
Cole	11,853	Technology		20,000		10% reduction in all co-	
MMS	17,729	Total Summer Help		<u><u>60,000</u></u>		curricular positions	50,000
MHS	35,057					Total co-curricular	<u><u>70,000</u></u>
Athletics	19,665						
Nursing	3,315						
Buildings and Grounds	53,755						
Special Projects	7,000						
Total reductions in above categories	<u><u>168,186</u></u>						
TOTAL OTHER		298,186					
TOTAL PERSONNEL AND OTHER		1,444,413					

**MUHLENBERG SCHOOL DISTRICT
REVENUE GENERATING PROPOSAL FOR BOARD CONSIDERATION
APRIL 13, 2011 - BOARD MEETING**

Charge \$30 activity fee:	
Students MHS - 900	27,000
Students MMS - 850	<u>25,500</u>
Total Revenue Increase	<u><u>\$ 52,500</u></u>

**MUHLENBERG SCHOOL DISTRICT
PROPOSED ADJUSTMENTS TO PRELIMINARY BUDGET FIGURES BASED ON UPDATED DATA
APRIL 13, 2011 - BOARD MEETING**

REVENUES	
Decrease budgeted revenues by the following amounts:	
Interim taxes	150,000
Transfer tax	150,000
Business privilege tax	200,000
Grant revenue	110,000
Total adjustments	<u><u>610,000</u></u>

EXPENDITURES	
Increase transportation expenditures if half-day Kindergarten transportation is to be provided	
180 days x \$210 = \$37,800 x 5 buses	<u><u>189,000</u></u>

MUHLENBERG SCHOOL DISTRICT
April 13, 2011

Applying Recommended Changes

Millage Increase	0	0.25	0.46	0.71	0.96	1.21	1.293
Millage	25.56	25.81	26.02	26.27	26.52	26.77	26.853
Amount needed to balance 2011-12 budget (after last update presented 4/6/2011)	(\$2,250,881)	(\$2,250,881)	(\$2,250,881)	(\$2,250,881)	(\$2,250,881)	(\$2,250,881)	(\$2,250,881)
REVENUE SUGGESTED ADJUSTMENTS							
Additional Tax dollars generated under each proposed millage increase	-	300,524	552,964	853,488	1,154,013	1,454,537	1,554,311
Activity fee	52,500	52,500	52,500	52,500	52,500	52,500	52,500
Decrease budget line items:							
Interim taxes	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Transfer tax	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Business privilege tax	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Decrease in grant revenue	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
TOTAL REVENUE (DECREASES) INCREASES	(557,500)	(256,976)	(4,536)	295,988	596,513	897,037	996,811
EXPENDITURE SUGGESTED ADJUSTMENTS							
Professional positions	460,564	460,564	460,564	460,564	460,564	460,564	460,564
Supportive staff	522,634	522,634	522,634	522,634	522,634	522,634	522,634
Administrative staff	163,029	163,029	163,029	163,029	163,029	163,029	163,029
Categories	168,186	168,186	168,186	168,186	168,186	168,186	168,186
Summer help	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Athletics	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Transportation (increase) associated with half-day kindergarten	(189,000)	(189,000)	(189,000)	(189,000)	(189,000)	(189,000)	(189,000)
TOTAL EXPENDITURE DECREASES	1,255,413	1,255,413	1,255,413	1,255,413	1,255,413	1,255,413	1,255,413
Revenues over (under) expenditures	(\$1,552,968)	(\$1,252,444)	(\$1,000,004)	(\$699,480)	(\$398,955)	(\$98,431)	\$1,343

**MUHLENBERG SCHOOL DISTRICT
TECHNOLOGY BUDGET
APRIL 13, 2011 BOARD MEETING**

Detail Description	Detail Amount	2011-2012 Proposed
Laptop Computers	37,500.00	
Projector Installations	3,400.00	
Smart Response Systems	2,700.00	
Document Camera	5,400.00	
Creative Suites Design Software	6,500.00	
Black/White Printers	12,000.00	
		67,500
<u>MEC</u>		
Server Replacement	11,200.00	
Memory Upgrades	11,328.00	
SmartBoard Installations	31,000.00	
		53,528
<u>MMS</u>		
Server Replacement	11,200.00	
Memory Upgrades	3,840.00	
SmartBoard Installation	3,100.00	
		18,140
<u>MHS</u>		
SmartBoard Installations	9,300.00	
Memory Upgrades	3,072.00	
		12,372
DVD/VCR Combination Players (5)	400.00	
TVs (Toshiba TOS32AV502R) (5)	2,000.00	
TV Brackets (Peerless SA740P) (5)	475.00	
Sony Vegas Pro 10 Software	5,600.00	
		8,475
Travel/conference technical development	3,000.00	
Tech director travel	800.00	
		3,800

**MUHLENBERG SCHOOL DISTRICT
TECHNOLOGY BUDGET
APRIL 13, 2011 BOARD MEETING**

Detail Description	Detail Amount	2011-2012 Proposed
Server Updates (6 days)	6,000.00	
Other Issues (4 days)	4,000.00	
		10,000
Hardware Support MSA20 Backup Drive	750.00	
Barracuda SPAM Firewall	1,100.00	
Cisco Contract	25,000.00	
Bluecoat Hardware Support Renewal	10,000.00	
Barracuda Mail Archiver	3,900.00	
PacketShaper Support	3,550.00	
Novell Tech Select Service	2,950.00	
		47,250
Internet Service	21,000.00	
Internet 2 Subscription	3,540.00	
		24,540
Replacement Parts	5,000.00	
Warranty Return Shipping	500.00	
General Supplies/Webcams/Numeric Keypads/Mice	3,500.00	
		9,000
Bluecoat Webfilter	2,250.00	
Symantec BackupExec	1,675.00	
Moodle Site	1,500.00	
Atomic Learning	5,450.00	
Novell SLA Contract	8,235.00	
Diskeeper	775.00	
Bluecoat Sophos Renewal	3,850.00	
SchoolDude IT HelpDesk	2,200.00	
Eskills	1,500.00	
Microsoft Office Subscription	33,900.00	
GoToTraining	1,800.00	
LogMeIn	2,000.00	

**MUHLENBERG SCHOOL DISTRICT
TECHNOLOGY BUDGET
APRIL 13, 2011 BOARD MEETING**

Detail Description	Detail Amount	2011-2012 Proposed
		65,135
OnLine Learning Library	5,250.00	
SyncEyes District Upgrade	8,750.00	
		14,000
UPS (Uninterrupted Power Supplies)Replacements	10,000.00	10,000
	343,740	343,740

Muhlenberg School District
 Early Retirement Options
 Twenty-nine Plus Years as of June 30, 2010

Analysis of Early Incentive - District pays \$25,000 towards health insurance for each teacher over a 5- year period in increments of \$5,000

Position	2010-11 Salary	2011-12 Estimated New Hire Salary at 2.5% increase	Savings before early retirement incentive
1	92,865	41,639	51,226
2	92,865	41,639	51,226
3	92,865	41,639	51,226
4	82,127	41,639	40,488
5	92,865	41,639	51,226
6	88,529	41,639	46,890
7	92,865	41,639	51,226
8	75,546	41,639	33,907
9	81,201	49,963	31,238
10	94,365	41,639	52,726
Total	\$886,093	\$424,710	\$461,383

	New Teacher Salaries - Year 1 and Increase Estimated each year at 2.5% for Years 2-5	Insurance Cost for Employees Electing Incentive	Savings/ (Additional Cost)
Year 1	\$461,383	\$50,000	\$411,383
Year 2	11,535	50,000	(38,465)
Year 3	11,823	50,000	(38,177)
Year 4	12,119	50,000	(37,881)
Year 5	12,421	50,000	(37,579)
Total	\$509,281	\$250,000	\$259,281

TEACHER ONE TIME PAY OUT OF \$25,000

	Ten positions	One time \$25,000 incentive paid out in first year with no future obligations	Savings
Year 1	\$ 461,383	\$ 250,000	\$ 211,383

Muhlenberg School District
 Early Retirement Options
 Twenty-nine Plus Years as of June 30, 2010
 SUPPORT STAFF ONE TIME PAY OUT OF \$10,000

	Five positions	One time \$10,000 incentive paid out in first year with no future obligations	Savings if not replaced
Year 1	\$ 219,584	\$ 50,000	\$ 169,584

ADMINISTRATORS ONE TIME PAY OUT OF \$25,000

	Three positions	One time \$25,000 incentive paid out in first year with no future obligations	Savings prior to replacement
Year 1	\$ 369,896	\$ 75,000	\$ 294,896

