

Combining Sunderland and Manchester 2009

Assumptions

- Budget figures come from the proposed FY2010 budgets and related budget information as adopted by the boards in January 2009.
- All Sunderland school students could fit in MEMS with no modification to the MEMS physical plant.
- MEMS has sufficient administrative staff to accommodate the increased number of students.
- MEMS has sufficient special education staff to accommodate the increased number of students.
- 1 new elementary teacher would have to be hired at MEMS.
- Sunderland's secondary cost for students 9-12 were added to the Manchester budget. Secondary costs for students in grades 7 and 8 were not included since these students would attend MEMS.
- Sunderland's secondary special education costs were added to the Manchester budget after a reduction of 47%, a projection based on the state reimbursement to Sunderland for these costs.
- Sunderland's early education costs were added to the Manchester budget.
- Sunderland's vocation education costs were added to the Manchester budget.
- Sunderland's district treasurer position would be eliminated with the governance change so the Sunderland's treasurer stipend was not added to the Manchester budget.
- Supervisory union assessments would change. For the purposes of this review, the Sunderland supervisory union assessment was added to the Manchester budget.
- Sunderland's fiscal services costs were added to the Manchester budget.
- Student vehicle operations costs were increased by 5% to cover the longer bus route, but the increase in transportation reimbursement revenue was not included.
- Sunderland's vehicle servicing costs were added to the budget.
- The addition of Sunderland's students would not have a material impact on the costs of the Manchester hot lunch program.
- Sunderland's separate appropriation for the bus reserve fund was added to the Manchester budget.

Increases for a combined Sunderland/Manchester District Budget

1 new teacher @60,000	60,000
Secondary Program	834,656
Special Education – Secondary	207,182
Early Education	34,536
Vocational Education	11,745
Supervisory union assessment	37,952
Fiscal Services	10,269
Vehicle Operation Services	20,912
Vehicle Servicing	9,600
School Bus Reserve Fund	5,000
Total	\$1,231,852

Adding this amount to Manchester's education spending ($\$1,231,852 + \$9,397,214 = \$10,629,066$) and then aggregating the equalized pupils from both districts ($130.73 + 705.94 = 836.67$) yields an education spending per equalized pupil amount of \$12,704. Based on last year's projected base amount and base tax rate from January 2009, this amount of spending would produce a pre-CLA tax rate of \$1.28. This compares favorably to Sunderland's projected rate of \$1.38 and Manchester's projected rate of \$1.34. Combining the schools and districts would have reduced education spending by approximately \$561,907 for FY 2010.