

ASD - FY16 BUDGET  
FUNCTION CODE RECAP - DRAFT 3

**GENERAL FUND**

Category	FY14 VotedBudget	FY14 Actual	FY15 VotedBudget	FY16 Proposed	Dollar Difference	Percent Difference
REGULAR EDUCATION	\$ 11,079,592	\$ 10,422,508	\$ 11,017,178	\$ 10,687,659	\$ (329,519)	-2.99%
SPECIAL PROGRAMS	\$ 5,073,488	\$ 5,299,586	\$ 5,279,420	\$ 4,294,144	\$ (985,276)	-18.66%
OTHER INSTR PROGRAMS	\$ 90,025	\$ 121,835	\$ 96,898	\$ 157,548	\$ 60,650	62.59%
SUPPORT SVCS - STUDENTS	\$ 1,093,840	\$ 1,097,343	\$ 1,157,376	\$ 2,751,721	\$ 1,594,345	137.76%
SUPPORT SVCS - STAFF	\$ 490,850	\$ 498,178	\$ 481,401	\$ 469,896	\$ (11,505)	-2.39%
GENERAL ADMIN	\$ 1,229,565	\$ 1,236,888	\$ 1,237,874	\$ 1,273,436	\$ 35,562	2.87%
SUPPORT SVCS - ADMIN	\$ 1,285,171	\$ 1,323,410	\$ 1,361,612	\$ 1,292,021	\$ (69,591)	-5.11%
BUSINESS	\$ 1,900	\$ 580	\$ 1,900	\$ 1,600	\$ (300)	-15.79%
OPER & MAINT	\$ 1,404,085	\$ 1,555,796	\$ 1,443,433	\$ 1,412,652	\$ (30,781)	-2.13%
TRANSPORTATION	\$ 713,212	\$ 713,983	\$ 751,948	\$ 901,532	\$ 149,584	19.89%
SUPPORT SVCS - CENTRAL	\$ 372,366	\$ 375,907	\$ 402,004	\$ 397,674	\$ (4,330)	-1.08%
SITE IMPROVEMENT SVCS	\$ 19,000	\$ 23,958	\$ 5,000	\$ 33,055	\$ 28,055	561.10%
DEBT SERVICE	\$ 585,850	\$ 585,850	\$ 566,563	\$ 547,375	\$ (19,188)	-3.39%
UNDESIGNATED	\$ 80,000	\$ 80,000	\$ 50,000	\$ -	\$ (50,000)	-100.00%
<b>TOTAL</b>	<b>\$ 23,518,944</b>	<b>\$ 23,335,823</b>	<b>\$ 23,852,607</b>	<b>\$ 24,220,313</b>	<b>\$ 367,706</b>	<b>1.54%</b>

**FOOD SERVICE FUND**

Category	FY14 VotedBudget	FY14 Actual	FY15 VotedBudget	FY16 Proposed	Dollar Difference	Percent Difference
FOOD SERVICE OPERATIONS	\$ 518,128	\$ 451,063	\$ 537,201	\$ 493,949	\$ (43,252)	-8.05%
<b>TOTAL</b>	<b>\$ 518,128</b>	<b>\$ 451,063</b>	<b>\$ 537,201</b>	<b>\$ 493,949</b>	<b>\$ (43,252)</b>	<b>-8.05%</b>

**SPECIAL REVENUE FUND**

Category	FY14 VotedBudget	FY14 Actual	FY15 VotedBudget	FY16 Proposed	Dollar Difference	Percent Difference
TITLE I	\$ 27,000	\$ 34,945	\$ 25,500	\$ 20,000	\$ (5,500)	-21.57%
REAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA	\$ 254,000	\$ 245,320	\$ 254,000	\$ 240,000	\$ (14,000)	-5.51%
TITLE II	\$ 40,500	\$ 72,703	\$ 40,500	\$ 42,000	\$ 1,500	3.70%
LAWRENCE SPAULDING	\$ -	\$ 9,868	\$ -	\$ -	\$ -	\$ -
AJWC DONATION	\$ -	\$ 1,350	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 321,500</b>	<b>\$ 352,968</b>	<b>\$ 320,000</b>	<b>\$ 302,000</b>	<b>\$ (18,000)</b>	<b>-5.63%</b>
	<b>\$ 24,358,572</b>	<b>\$ 24,139,854</b>	<b>\$ 24,709,808</b>	<b>\$ 25,016,262</b>	<b>\$ 306,454</b>	<b>1.24%</b>

**Amherst School District**  
**FY16 Projected Revenue Estimate for Proposed Budget**

<i>Ln</i>	<i>Acct #</i>	<i>Item</i>	<i>FY14 DRA</i>	<i>FY15 DRA</i>	<i>FY16 Estimate</i>	<i>Change</i>
1		General Fund Expenditures	\$23,518,944	\$23,852,607	\$24,220,313	\$367,706
2		Special Revenue and Food Service	\$839,628	\$857,201	\$795,949	(\$61,252)
3		<b>Budgeted Expenditures (All Funds)</b>	<b>\$24,358,572</b>	<b>\$24,709,808</b>	<b>\$25,016,262</b>	<b>\$306,454</b>
4	770	<b>Unreserved Fund Balance</b>	<b>\$398,378</b>	<b>\$990,347</b>	<b>\$525,000</b>	<b>(\$465,347)</b>
5		<b>State Aid</b>				
6	3210	School Building Aid	\$96,529	\$145,416	\$117,000	(\$28,416)
7	3230	Catastrophic Aid	\$209,457	\$275,523	\$310,000	\$34,477
		Child Nutrition -State	\$3,812	\$3,812	\$4,000	\$188
8		Other State Aid	\$0	\$0	\$0	\$0
12		<b>Subtotal: State Aid</b>	<b>\$309,798</b>	<b>\$424,751</b>	<b>\$431,000</b>	<b>\$6,249</b>
13		<b>Federal Aid</b>				
14	4500	Grants In Aid	\$321,500	\$320,000	\$300,000	(\$20,000)
15	4580	Medicaid	\$100,000	\$130,000	\$230,000	\$100,000
	4590	Child Nutrition - Federal	\$45,000	\$45,000	\$50,000	\$5,000
16		<b>Subtotal: Federal Aid</b>	<b>\$466,500</b>	<b>\$495,000</b>	<b>\$580,000</b>	<b>\$85,000</b>
17						
18		<b>Local Revenue</b>				
19	1311	Tuition - Parents	\$29,000	\$45,000	\$45,000	\$0
20	1320	Tuition - Mont Vernon	\$1,171,088	\$1,277,275	\$1,333,912	\$56,637
21	1510	Interest Income	\$6,000	\$6,000	\$7,000	\$1,000
22	1600	Food Service	\$469,316	\$488,389	\$437,044	(\$51,345)
23	1910	Rentals	\$7,000	\$2,500	\$3,500	\$1,000
24	1920	Spaulding/Lawrence Trust Fund	\$0	\$0	\$2,000	\$2,000
26	1951	Services Provided Other LEA's	\$5,000	\$5,000	\$5,000	\$0
	1990	Other (Student Activities)	\$235,812	\$33,000	\$33,000	\$0
27		<b>Subtotal: Local Revenue</b>	<b>\$1,923,216</b>	<b>\$1,857,164</b>	<b>\$1,866,456</b>	<b>\$9,292</b>
28						
29		<b>Assessment:</b>				
30		Budgeted Expenditures (All Funds)	\$24,358,572	\$24,709,808	\$25,016,262	\$306,454
31		Less Unreserved Fund Balance	\$398,378	\$990,347	\$525,000	(\$465,347)
32		Less Subtotal: State Aid	\$309,798	\$424,751	\$431,000	\$6,249
33		Less Subtotal: Federal Aid	\$466,500	\$495,000	\$580,000	\$85,000
		Less Subtotal: Local Revenue	\$1,923,216	\$1,857,164	\$1,866,456	\$9,292
34	1111	<b>Current Appropriation</b>	<b>\$21,260,680</b>	<b>\$20,942,546</b>	<b>\$21,613,806</b>	<b>\$671,260</b>
35						
	1111	Current Appropriation	\$21,260,680	\$20,942,546	\$21,613,806	\$671,260
36		<b>Total Appropriation</b>	<b>\$21,260,680</b>	<b>\$20,942,546</b>	<b>\$21,613,806</b>	<b>\$671,260</b>
37						
38		Total Appropriation	\$21,260,680	\$20,942,546	\$21,613,806	\$671,260
39		Less Adequacy Aid Grant-ASD Portion	\$2,252,927	\$2,052,737	\$2,129,727	\$76,990
		Subtotal-Appropriation paid by Local & State	\$19,007,753	\$18,889,809	\$19,484,079	\$594,270
40		Less State Property Tax - ASD Portion	\$2,438,071	\$2,398,843	\$2,278,036	(\$120,807)
41		<b>Amherst School District Tax Assessment</b>	<b>\$16,569,682</b>	<b>\$16,490,966</b>	<b>\$17,206,043</b>	<b>\$715,077</b>
42						
		Local Assessed Valuation - with Utilities	\$1,568,221,900	\$1,572,808,150	\$1,572,808,150	\$0
43		Local Assessed Valuation - less Utilities	\$1,528,759,200	\$1,533,345,450	\$1,533,345,450	\$0
44						
45		<b>Estimated Tax Impact</b>				
46		ASD State Property Tax Rate (per \$1,000)	\$1.59	\$1.56	\$1.49	(\$0.07)
		ASD Local Education Tax Rate (per \$1,000)	\$10.57	\$10.49	\$10.94	\$0.45
47		<b>Total ASD Tax Rate (Local + State)</b>	<b>\$12.16</b>	<b>\$12.05</b>	<b>\$12.43</b>	<b>\$0.38</b>

**Amherst School District  
FY16 Default Budget**

Acct #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	FY15 Adopted Budget	Reductions & Increases	Minus 1-Time Appropriations	FY16 Default Budget
1100-1199	Regular Programs	\$ 11,017,178	\$ (443,270)	\$ (90,099)	\$ 10,483,809
1200-1299	Special Programs	\$ 5,279,420	\$ (985,278)	\$ -	\$ 4,294,142
1400-1499	Co-curricular Programs	\$ 96,898	\$ 4,908	\$ -	\$ 101,806
	<b>INSTRUCTION (1000-1999)</b>	<b>\$ 16,393,496</b>	<b>\$ (1,423,640)</b>	<b>\$ (90,099)</b>	<b>\$ 14,879,757</b>
2000-2199	Student Support Services	\$ 1,157,376	\$ 1,590,446	\$ -	\$ 2,747,822
2200-2299	Instructional Staff Services	\$ 481,401	\$ (19,494)	\$ -	\$ 461,907
	<b>SUPPORT SERVICES (2000-2999)</b>	<b>\$ 1,638,777</b>	<b>\$ 1,570,952</b>	<b>\$ -</b>	<b>\$ 3,209,729</b>
2300-840	School Board Contingency	\$ 1,000	\$ -	\$ -	\$ 1,000
2310-2319	Other School Board	\$ 64,440	\$ 14,852	\$ -	\$ 79,292
	<b>General Administration</b>	<b>\$ 65,440</b>	<b>\$ 14,852</b>	<b>\$ -</b>	<b>\$ 80,292</b>
2320-311	SAU Management Services	\$ 1,172,434	\$ 20,560	\$ -	\$ 1,192,994
2400-2499	School Administration Service	\$ 1,361,612	\$ (57,993)	\$ (18,600)	\$ 1,285,019
2500-2599	Business	\$ 1,900	\$ (300)	\$ -	\$ 1,600
2600-2699	Operation & Maintenance of Plant	\$ 1,443,433	\$ (68,042)	\$ (2,000)	\$ 1,373,391
2700-2799	Student Transportation	\$ 751,948	\$ 149,584	\$ -	\$ 901,532
2800-2999	Support Service Central & Other	\$ 402,004	\$ (560)	\$ (30,010)	\$ 371,434
4000-4999	Facilities Acquisitions & Construction	\$ 5,000	\$ -	\$ -	\$ 5,000
	<b>Executive Administration</b>	<b>\$ 5,138,331</b>	<b>\$ 43,249</b>	<b>\$ (50,610)</b>	<b>\$ 5,130,970</b>
5111	Debt Service - Principal	\$ 395,000	\$ -	\$ 19,188	\$ 375,812
5120-5122	Debt Service - Interest	\$ 171,563	\$ -	\$ -	\$ 171,563
	<b>OTHER OUTLAYS (5000-5999)</b>	<b>\$ 566,563</b>	<b>\$ -</b>	<b>\$ 19,188</b>	<b>\$ 547,375</b>
5220-5221	To Food Service	\$ -	\$ -	\$ -	\$ -
5252	To Expendable Trust	\$ 50,000	\$ -	\$ 50,000	\$ -
	<b>FUND TRANSFERS</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>
	<b>FOOD SERVICE FUND</b>	<b>\$ 537,201</b>	<b>\$ (36,952)</b>	<b>\$ 6,300</b>	<b>\$ 493,949</b>
	<b>GRANT FUND</b>	<b>\$ 320,000</b>	<b>\$ 2,000</b>	<b>\$ 20,000</b>	<b>\$ 302,000</b>
	<b>TOTALS</b>	<b>\$ 24,709,808</b>	<b>\$ 170,461</b>	<b>\$ (45,221)</b>	<b>\$ 24,644,072</b>

**AMHERST SCHOOL DISTRICT  
ANNUAL MEETING WARRANT  
February 3, 2015 and March 10, 2015  
AMHERST, NEW HAMPSHIRE**

To the inhabitants of the Amherst School District, in the Town of Amherst, County of Hillsborough, and State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at Souhegan High School in said district on Tuesday, February 3, 2015, at 7:00 p.m., for Session I (Deliberation), for the transaction of all business other than voting by official ballot. This session shall consist of the explanation of all the warrant articles and the discussion and debate of warrant articles 12 through 17. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended and (c) no warrant article shall be amended to eliminate the subject matter of the article.

You are hereby further notified to meet at Souhegan High School on Tuesday, March 10, 2015, between the hours of 6:00 a.m. and 8:00 p.m. to vote by official ballot for the election of School District officers and other action required to be inserted on the official ballot (warrant articles 11 through 16.)

*IMPORTANT NOTE ON WARRANT ARTICLE NUMBERS: To avoid confusion caused by having two warrant articles with the same number, Souhegan Cooperative School District Warrant Articles are numbered 1 through 10, Amherst School District warrant articles are numbered 11 through 20 and Town of Amherst warrant articles are numbered 21 and above.*

**ARTICLE 11**

To elect all necessary School District officers for the ensuing terms by official ballot vote on March 10, 2015, Souhegan High School, 6:00 a.m. to 8:00 p.m.

- Election of one (1) member of the School Board for the ensuing three (3) years.

**ARTICLE 12**

Shall the Amherst School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling **\$25,016,262**? Should this article be defeated, the operating budget shall be **\$24,644,072**, which is the same as last year, with certain adjustments required by previous action of the Amherst School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

**The estimated tax impact of passing this article is an increase of \$0.38 per \$1000.**

**The estimated tax impact of not passing this article is an increase of \$0.14 per \$1000.**

**Majority vote required to pass.**

**ARTICLE 13**

Shall the Amherst School District vote to raise and appropriate **\$620,593** to fund the expansion of the half day Kindergarten program to a full day program?

**The estimated tax impact of passing this article is an increase of \$0.39 per \$1000.**

**Majority vote required to pass.**

#### ARTICLE 14

Shall the Amherst School District vote to approve the cost items included in the collective bargaining agreement reached between the Amherst School Board and the Amherst Support Staff Association which calls for the following increases in salaries and benefits at current staffing levels over those paid in the prior fiscal year:

<b>Year</b>	<b>Estimated Increase</b>
<b>2015 – 2016</b>	<b>\$40,660</b>
<b>2016 – 2017</b>	<b>\$37,576</b>

And further to raise and appropriate the sum of **\$40,660** for the **2015 – 2016** fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

**The estimated tax impact of passing this article is an increase of \$0.03 per \$1000.**  
**Majority vote required to pass.**

#### ARTICLE 15

Shall the Amherst School District, if Article 14 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 14 cost items only?

**No tax impact.**

**Majority vote required to pass.**

**The Amherst School Board {unanimously recommends the passage of this article by a vote of x to x.}**

**The Amherst School District Ways & Means Committee {unanimously recommends the passage of this article by a vote of x to x.}**

#### ARTICLE 16

Shall the Amherst School District vote to raise and appropriate up to **\$50,000** from the year-end undesignated fund balance (surplus) if available on June 30, 2015 to be added to the Amherst School District fund for educating students with disabilities, previously established in March, 2014?

**The estimated tax impact of passing this article is an increase of \$0.03 per \$1000.**  
**Majority vote required to pass.**

#### ARTICLE 17

To transact any other business that may legally come before the meeting.