

Amherst School District Public Hearing on the FY16 Budget & Other Warrant Articles

January 14, 2015

ARTICLE 12

FY16 Budget

Article 12 – FY16 Budget

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.

Majority vote required to pass.

FY16 Budget

The Amherst School District Proposed Budget for FY16 is \$25,016,262, an increase of \$306,454 or 1.24% greater than the FY2015 voted budget.

If this budget does not pass, then the Amherst School District will operate with a default budget of \$24,644,072.

FY16 Initiatives

- Major Curriculum and Instructional Initiatives:
 - Ongoing implementation of the new standards
 - Implementation of our new framework supporting teacher effectiveness & evaluation
 - Exploration and implementation of STEM-based programming (*Science, Technology, Engineering and Math*)
 - Continued focus on Response to Instruction (RTI), a multi-tiered system of support for students

FY16 Initiatives – Cont'd

- Facility and Maintenance Initiatives:
 - Clark School
 - Renovate front staff/visitor restroom.= \$15,000
 - Replace partitions in boys and girls restrooms.= \$3,800
 - Install AC in server room.= \$3,700
 - Repair vinyl siding.= \$3,000
 - Wilkins
 - Full Septic System inspection and Upgrade.= \$22,000
 - Replace boiler room exterior doors.= \$5,500
 - Renovate 4th Grade boys and girls restrooms.= \$30,000
 - AMS
 - Gymnasium Upgrades
 - Floor Repair, Refinish, Restriping.= \$20,000
 - Bleacher replacement and upgrades.= \$42,000
 - Replace divider curtain. = \$7,500

Budget Drivers

■ AEA Collective Bargaining Agreement Increases	\$180,000
■ NH Retirement Increases	\$110,000
■ Special Education Increases	\$600,000
■ Transportation	\$150,000
Total	\$1,040,000

BUDGET SUMMARY

OPERATING FUND	FY15	FY16	\$var	%var
Regular Ed Programs	\$11,017,178	\$10,687,659	(\$329,519)	-2.99%
Special Ed Programs	\$5,279,420	\$4,294,144	(\$985,276)	-18.66%
Co-Curricular Programs	\$96,898	\$157,548	\$60,650	62.59%
Support Services - Students	\$1,157,376	\$2,751,721	\$1,594,345	137.76%
Support Services - Instructional	\$481,401	\$469,896	(\$11,505)	-2.39%
School Board Services	\$65,440	\$80,442	\$15,002	22.92%
SAU Management Services	\$1,172,434	\$1,192,994	\$20,560	1.75%
School Administration Services	\$1,361,612	\$1,292,021	(\$69,591)	-5.11%
Business	\$1,900	\$1,600	(\$300)	-15.79%
Operation & Plant Maintenance	\$1,443,433	\$1,412,652	(\$30,781)	-2.13%

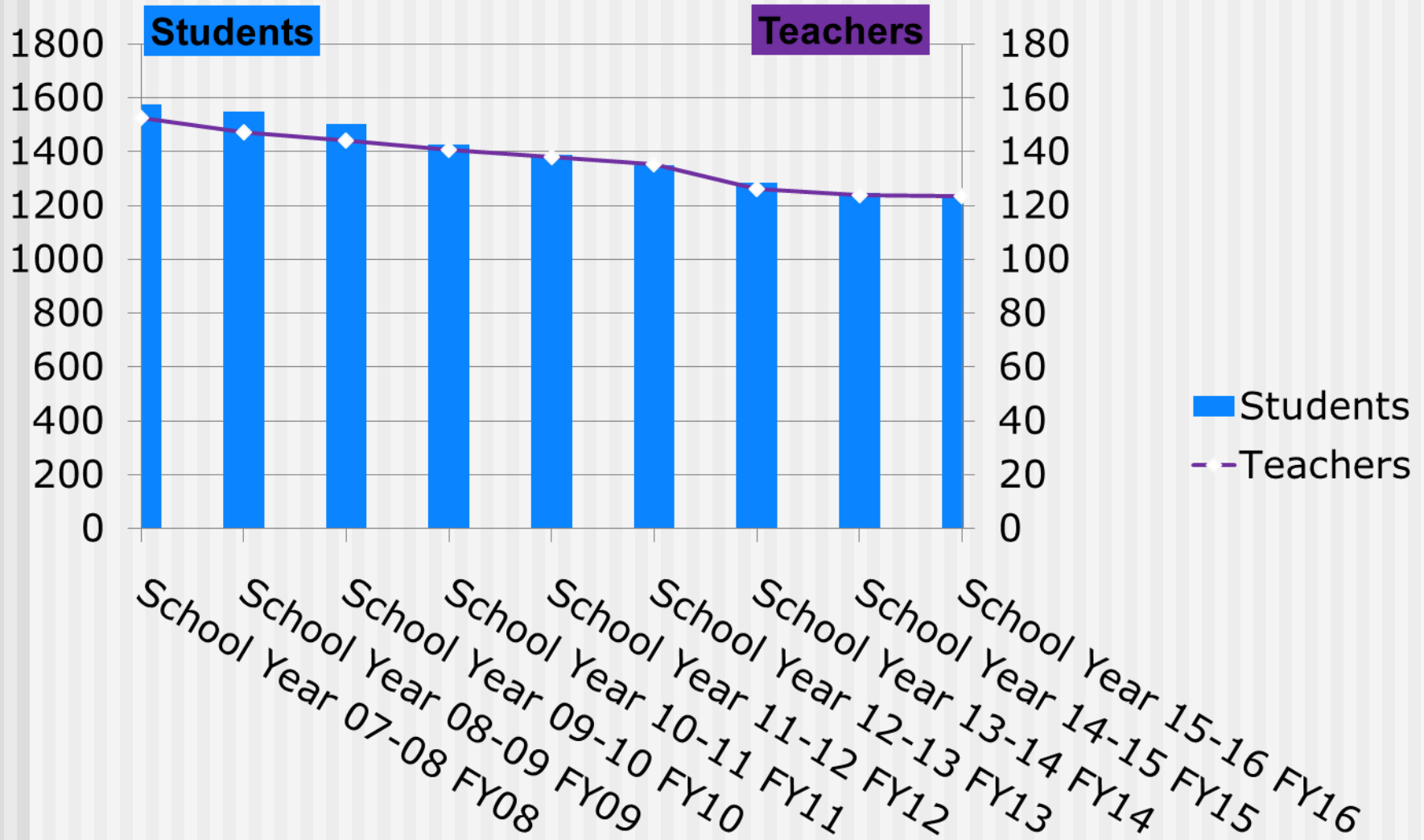
BUDGET SUMMARY

OPERATING FUND (continued)	FY15	FY16	\$var	%var
Student Transportation	\$751,948	\$901,532	\$149,584	19.89%
Support Services – Tech.	\$402,004	\$397,674	(\$4,330)	-1.08%
Non-Instructional Services:	---	---	---	---
Site & Building Improvemen	\$5,000	\$33,055	\$28,055	561.10%
Debt Service	\$566,563	\$547,375	(\$19,188)	-3.39%
Fund Transfers	\$50,000	\$0	(\$50,000)	-100.0%
Total OPERATING FUND	\$23,852,607	\$24,220,313	\$367,706	1.54%
FUND 10 Operating	\$23,852,607	\$24,220,313	\$367,706	1.54%
FUND 21 Food Service	\$537,201	\$493,949	(\$43,252)	-8.05%
FUND 22 Special Revenue	\$320,000	\$302,000	(\$18,000)	-5.63%
TOTAL FY2014-2015 PROPOSED BUDGET	\$24,709,808	\$25,016,262	\$306,454	1.24%

Balancing Enrollments/Staffing

	FY14 Budget	FY15 Budget	FY16 Budget	
Clark – Wilkins Elementary	606	613	620	Projected Students
	627	611		Actual Students
Grades Pre-K - 4	58.5	59.5	59.0	Professional Staff (FTE)
	42.2	40.3	40.8	Support Staff (FTE)
	3	3	3	Administrators (FTE)
Amherst Middle School	677	633	614	Projected Students
	684	640		Actual Students
Grades 5 - 8	67.7	64.4	64.4	Professional Staff (FTE)
	43.5	43.0	46.0	Support Staff (FTE)
	3	3	3	Administrators (FTE)
Total ASD Students	1283	1246	1234	-12 students
Total ASD Professional Staff	126.2	123.9	123.4	-.5 professional staff
Total ASD Support Staff	84.5	83.3	86.8	+3.5 support staff

Enrollment and Staffing Trends



SAU 39

SAU 39 Apportionment Formula

State law requires that the total amount of the SAU budget will be apportioned among the Amherst School District, the Mont Vernon School District and the Souhegan School District based on:

- Attendance the previous school year
- Equalized valuation of each district

SAU 39 Budget

- Functions performed by SAU 39:
 - Those that are more efficient to consolidate
 - Those that facilitate a more cohesive K-12 education
- The FY16 SAU39 budget: \$2,174,244
 - Increase over FY15: \$39,218 - 1.80%
- Major Budget Drivers:
 - NH Retirement Increases
 - 2% Pay Increases
 - Market Adjustments for some employees
 - Software Enhancements

Revenue Summary

FY16 Revenue

- As required by RSA 32:5 III, the Amherst School District budget is a “gross” budget.
 - All expenditures are listed in the expense budget
 - All income is listed as revenue
 - Expenditures minus income = amount to be raised by local property taxes

FY15 Revenue Estimate Calculation

Item	FY15 DRA	FY16 Estimate	Change
General Fund Expenditures	\$23,852,607	\$24,220,313	\$367,706
Special Revenue and Food Service	\$857,201	\$795,949	(\$61,252)
Budgeted Expenditures (All Funds)	\$24,709,808	\$25,016,262	\$306,454
Unreserved Fund Balance	\$990,347	\$525,000	(\$465,347)
Subtotal: State Aid	\$424,751	\$431,000	\$6,249
Subtotal: Federal Aid	\$495,000	\$580,000	\$85,000
Subtotal: Local Revenue	\$1,857,164	\$1,866,456	\$9,292
Fund Balance + Revenue	\$3,767,262	\$3,402,456	(\$364,806)
Total Appropriation	\$20,942,546	\$21,613,806	\$671,260
Less State Property Tax - ASD Portion	\$2,052,737	\$2,129,727	\$76,990
Less Adequate Education Aid	\$2,398,843	\$2,278,036	(\$120,807)
Raised from Local and State Tax	\$16,490,966	\$17,206,043	\$715,077
Total estimated Amherst School District Tax Rate (Local + State)	\$12.05	\$12.43	\$0.38

Estimated Tax Rate Summary

	Tax (level FY14 valuation)
FY 2015 ASD Tax Rate (amount / \$1,000)	\$12.05
Estimated FY 2016 ASD Tax Rate	\$12.43
Estimated FY 2016 ASD Tax Rate Increase	\$0.38
Estimated FY 2016 Tax Increase on \$330,000 home	\$125.40

**57% of the tax rate increase is due to
reduction in revenues.**

Default Budget

Default Budget

The Default Budget is calculated under the provisions of RSA 40:13,IX(b):

"Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

Default Budget Calculation

		FY15		Minus	FY16
	PURPOSE OF APPROPRIATIONS	Adopted	Reductions &	1-Time	Default
Acct #	(RSA 32:3,V)	Budget	Increases	Appropriations	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
	INSTRUCTION (1000-1999)	\$ 16,393,496	\$ (1,423,640)	\$ (90,099)	\$ 14,879,757
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
	SUPPORT SERVICES (2000-2999)	\$ 1,638,777	\$ 1,570,952	\$ -	\$ 3,209,729
2300-840	School Board Contingency	\$ 1,000	\$ -	\$ -	\$ 1,000
2310-2319	Other School Board	\$ 64,440	\$ 14,852	\$ -	\$ 79,292
	General Administration	\$ 65,440	\$ 14,852	\$ -	\$ 80,292
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
	Executive Administration	\$ 5,138,331	\$ 43,249	\$ (50,610)	\$ 5,130,970
5111	Debt Service - Principal	\$ 395,000	\$ -	\$ (19,188)	\$ 375,812
5120-5122	Debt Service - Interest	\$ 171,563	\$ -	\$ -	\$ 171,563
	OTHER OUTLAYS (5000-5999)	\$ 566,563	\$ -	\$ (19,188)	\$ 547,375
5220-5221	To Food Service	\$ -	\$ -	\$ -	\$ -
5252	To Expendable Trust	\$ 50,000	\$ -	\$ (50,000)	\$ -
	FUND TRANSFERS	\$ 50,000	\$ -	\$ (50,000)	\$ -
	FOOD SERVICE FUND	\$ 537,201	\$ (36,952)	\$ (6,300)	\$ 493,949
	GRANT FUND	\$ 320,000	\$ 2,000	\$ (20,000)	\$ 302,000
	TOTALS	\$ 24,709,808	\$ 170,461	\$ (236,197)	\$ 24,644,072

Default Budget Analysis

	Supplies, Materials, Textbooks,	Equipment, Technology, Classroom, Office	Salary & Benefits (Non- CBA)	Prof/ Contracted Services Dues/PD	Facility & Site Maintnce	Totals
Regular & Special Education	\$35,946	\$143,738	\$13,583	\$10,580		\$203,847
CoCurricular	\$1,105		\$43,455	\$11,182		\$55,742
Student Services	\$40		\$5,859			\$5,899
Instructional Staff Services	\$5,989					\$5,989
School Board & Administration			\$7,010	\$150		\$7,160
Building & Grounds	\$5,590	\$1,500	\$8,978	\$21,090	\$30,155	\$67,313
Technology Infrastructure		\$20,108	\$6,132			\$26,240
Totals	\$48,670	\$165,346	\$85,017	\$43,002	\$30,155	\$372,190

Default Budget

- The Default Budget of \$24,644,072 is \$372,190 less than the Proposed Budget of \$25,016,262.
- Should the Proposed Budget be defeated at the polls, the Default Budget will be implemented.

Amherst School District Ways & Means

ARTICLE 13

Full Day Kindergarten Proposal

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?

Majority vote required to pass.

Proposal

To implement a full-day kindergarten program for ***ALL*** incoming kindergarten students beginning with the 2015-2016 school year.

Here is Why

- NEW EDUCATIONAL STANDARDS
- SOCIAL / EMOTIONAL DEVELOPMENT
- MORE TIME!!!

Full Day Kindergarten Costs

Professional Staff	3 Classroom Teachers 0.5 Special Education Teacher 0.8 Special Subject Teacher	\$350,188
Support Staff	1 Specialized Para 3 Classroom Paras 0.2 Library Aide 0.35 Food Service	\$194,755
Curriculum Development		\$22,625
Professional Development		\$13,575
Equipment & Supplies		\$39,450
Total Cost		\$620,593

Full Day Kindergarten Tax Impact

	Tax (level FY15 valuation)
FY 2016 Cost	\$620,593
Estimated FY 2016 Tax Rate Impact	\$0.39
Estimated FY 2016 Tax Increase on \$330,000 home	\$128.70

Learn More

Please visit our website to access more information on this proposal

<http://sau39.org/Page/1530>

- Presentations
- Research
- Video Footage of our Community Forum

Amherst School District Ways & Means

ARTICLE 14

Amherst Support Staff Association Agreement

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:

Year	Estimated Increase
2015 – 2016	\$40,660
2016 – 2017	\$37,576

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?

Majority vote required to pass.

Amherst Support Staff Association Agreement

- 2 year agreement
- Wording changes re hours based time clock
- Changed early retirement payment timing (no dollar change)
- Changes to Reduction in Force Language
- Increase in 403B annual match by \$200
- Change in Professional Development Funding

Amherst Support Staff Association Agreement

- Year 1 Cost Items:
 - 1.75% Cost of Living Increase plus Step
 - Offset by a Shift of 1% of Health Insurance Premium payments to employees
- Year 2 Cost Items:
 - 1.5% Cost of Living Increase plus Step
 - Offset by a Shift of 1% of Health Insurance Premium payments to employees

Cost of ASSA Agreement

	FY16	FY17	TOTALS
Salary Increase	\$42,909	\$40,313	\$83,222
FICA	\$3,283	\$3,084	\$6,367
NH Retirement	\$4,793	\$4,503	\$9,296
1% Health Insurance	(\$10,325)	(\$10,324)	(\$20,649)
TOTALS	\$40,660	\$37,576	78,236

ASSA Agreement Tax Impact

	Tax (level FY15 valuation)
FY 2016 Cost Items	\$40,660
Estimated FY 2016 Tax Rate Impact	\$0.03
Estimated FY 2016 Tax Increase on \$330,000 home	\$9.90

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?

Majority vote required to pass.

Amherst School District Ways & Means

ARTICLE 16

Fund the Capital Reserve Fund for Educating Students with Disabilities

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?
Majority vote required to pass.

Capital Reserve Tax Impact

	Tax (level FY15 valuation)
FY 2016 Cost	\$50,000
Estimated FY 2016 Tax Rate Impact	\$0.03
Estimated FY 2016 Tax Increase on \$330,000 home	\$9.90

Amherst School District Ways & Means

Summary

- These warrant articles support all of our new and existing educational initiatives consistent with the Amherst School Board Commitments:
 - Elementary and Middle School Excellence
 - Diligent Fiscal Oversight
 - Inspirational and Effective Teaching
 - Innovative Technology Integration
 - Commitment to SAU 39 Strategic Planning

ARTICLE 17

Other Business

Article 17

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

*We need your support to maintain the quality
of instruction for our students.
Thank you!*

Questions/Comments

*Please Attend the
Amherst School District Deliberative Session
on*

February 3rd at 7:00 PM

at

Souhegan High School

&

VOTE

on

March 10th

at

Souhegan High School from 6:00am – 8:00pm