

**Amherst**  
**Voters' Guide**  
to the  
**Deliberative Session**  
of the  
**Amherst School District**  
(Grades K - 8)  
**February 5, 2009**  
**7:00 p.m. – Souhegan High School Auditorium**

**Officers and Agents of the School District**

**Amherst School Board**

*Dwight Brew, Chair*

*Peg Bennett*

*Peter de Bruyn Kops*

*Robert Graybill*

*Nancy Head*

**School District Moderator**

Carol Holden

**School District Clerk**

Jan Bunker

**School District Treasurer**

Jan Bunker

**Amherst Ways & Means Committee**

Deb Naro, Co-Chair

Mark Vincent, Co-Chair

Steven T. Cummings

Tedd Landon

Dana Redmond

David Yabroudy

**Office of the Superintendent**

Mary Athey Jennings, Superintendent of Schools

Renea Sparks, Director of Special Services

Elizabeth Shankel, Business Administrator

Nicole Heimarck, Director of Curriculum & Professional Development

**School Administration**

Porter Dodge, Principal

Amherst Middle School

Gerry St. Amand, Principal

Clark & Wilkins Schools

*Please bring this Guide with you to the Amherst School District (K-8) Deliberative Session on February 5, 2009.*

## ***Message from the Amherst School Board Chairperson***

Thank you for taking the time to review this information about the Amherst School District and the warrant articles that the Amherst School Board is bringing forward this year.

The Amherst School Board, our school administration and the Amherst School District Ways and Means Committee have all spent a great deal of time preparing and refining article 12, the operating budget for the 2009-2010 school year; articles 13 and 14, a new three year agreement with our support staff; and article 15, a new ten year agreement to educate Mont Vernon 7<sup>th</sup> and 8<sup>th</sup> graders at the Amherst Middle School. In addition, article 16 requests that voters will formally approve the practice of listing the tallies of both the Amherst School Board and the Amherst School District Ways and Means Committee on the official ballot.

All six warrant articles will be presented and discussed at the Amherst School District Deliberative Session to be held at 7:00 PM on Thursday, February 5<sup>th</sup> at Souhegan High School. If you have any questions about any of these warrants, I encourage you to contact a member of the Amherst School Board. Our phone numbers and e-mail addresses are listed below.

### **2008-2009 in Review**

The Amherst School Board would like to commend the administrators and staff for their stewardship of the resources that are entrusted to them. By increasing revenue, bidding competitively and carefully managing the budget, the Amherst School District was able to return an FY08 surplus of about \$335,000 to the Amherst residents to reduce taxes. This savings will be applied to the December 2008 and July 2009 tax bills.

In March 2008, in addition to approving the Amherst School District operating budget, the school board was very pleased that the voters approved a \$3,995,000 bond warrant article to renovate all three Amherst School District schools. The renovation warrant article is the major element of an overall plan that addresses the renovation needs of our schools. The renovations to Clark, Wilkins and Amherst Middle Schools started in the summer of 2008 and are expected to be complete in the summer of 2009. I would like to give special thanks to Nancy Head, the chair of the Master Plan Committee, and Jim Miner, Director of Buildings and Grounds for all of their work in developing this solid plan and then overseeing the renovations at all three schools. Both Nancy and Jim have made sure that the quality of the renovations is top notch, and that we are receiving the maximum value for our dollar.

In the 2007-2008 school year, we completed the multi-year process of reviewing, evaluating, and revising our science curriculum. Teachers and administrators met on a regular basis throughout the year, examining all aspects of the science curriculum. Changes to the science curriculum were implemented in September 2008. During the 2009 academic year this work continues with the development of inquiry kits that promote science process skills and collaboration with community resources integrating our local environment into students' learning experiences

We are continuing our use of the Northwest Evaluation Association (NWEA) assessment. Teachers and administrators have found the almost immediate feedback from this testing very beneficial. Teachers use the results to hone instructional strategies for specific skills and create flexible groups within the classroom; parents receive the NWEA results in teacher/parent conferences, and learn what challenges lie ahead for their learner.

In keeping with our goal of "engaging, challenging and supporting all learners", teachers from both Clark / Wilkins and from the Amherst Middle School have adopted student focused goals based on individual student improvement using NWEA assessment data. We will get our first look at progress in this area this spring, and we will provide support to our staff so that we can continue to make gains in overall student achievement.

## 2009-2010 Looking Forward

The operating budget and other warrant articles proposed this year all support the initiatives that make the Amherst School District one of the top performing school districts in the state.

The specific wording of each warrant article, along with detailed commentary from both the Amherst School Board and the Amherst School District Ways and Means Committee on each warrant article appears below. I hope that you will take the time to become more familiar with these warrant articles.

As mentioned earlier, if you have any questions about the Amherst School District or these warrant articles, please contact a member of the Amherst School Board.

The Amherst School District Deliberative Session will be held at 7:00pm on Thursday, February 5<sup>th</sup> at the Souhegan High School auditorium. At this deliberative session, each of the articles on the warrant will be discussed, deliberated, and possibly amended. Once the Deliberative Session is concluded, the articles will be put onto the warrant and voted on by ballot voting on Tuesday, March 10<sup>th</sup>. We hope you will attend the Deliberative Session and exercise your right to this stage of the voting process in Amherst.

Sincerely,

*Dwight Brew*

Amherst School Board Chairperson

### Amherst School Board

Peg Bennett	peg.bennett@comcast.net	673-1404
Dwight Brew	dbrew@sprise.com	673-5336
Peter de Bruyn Kops	dbk@acugen.com	673-3551
Nancy Head	njhead@verizon.net	673-1389
Rob Graybill	rob.graybill@yahoo.com	672-4793

## Amherst School District Voting

Amherst School District follows the guidelines of Senate Bill 2 (SB2) which are outlined in RSA 40:13. Voting on budgets, appropriations, and other articles culminates with ballot voting; however, prior to the March ballot vote is the Deliberative Session, which will be held February 5, 2009.

The Deliberative Session is the first session of the annual meeting and consists of explanation, discussion, and debate of each article on the warrant. Only voters registered in Amherst can amend wording and dollar amounts and vote on approving the warrant articles.

All warrant articles that are presented at the Deliberative Session, including articles that are amended, are then placed on the official ballot and moved to the second session of the annual meeting for a final vote by ballot on March 10, 2009.

## Amherst School District Voting is a Two-Step Process

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<b>Deliberative Session</b>	February 5 <sup>th</sup> : Amherst School District
7:00 p.m.	
SHS Auditorium	
<b>Ballot Vote</b>	March 10 <sup>th</sup>
6:00 a.m. – 8:00 p.m.	
SHS Gymnasium	

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Contact the Amherst Town Clerk for voter registration information and for absentee ballots.

[www.amherstnh.gov/townclerk/voters.html](http://www.amherstnh.gov/townclerk/voters.html)

### **AMHERST SCHOOL DISTRICT ANNUAL MEETING WARRANT February 5, 2009 and March 10, 2009 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 Thursday, February 5, 2009, 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 12-17. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended and (b) warrant articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

You are hereby further notified to meet at Souhegan High School on Tuesday, March 10, 2009, 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 17.)

*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, 2009, Souhegan High School, 6:00 a.m. to 8:00 p.m.

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

## 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 **\$23,163,153**? Should this article be defeated, the operating budget shall be **\$22,963,809**, 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 ballot vote required to pass.**

**The Amherst School Board unanimously recommends the passage of this article.**

**The Ways and Means Committee unanimously recommends the passage of this article.**

### Amherst School Board Commentary

*The proposed Amherst School District operating budget for the 2009-2010 (FY 2010) school year is \$23,163,153. This is an increase over last year's budget of \$452,473, or 1.99%.*

*Increases to this budget include health increases of 7.8%; dental increases of 3.7%; an increase in the state retirement for teachers of 20%; and a contractual wage increase for our teachers. In addition, the prices of supplies and utilities have also increased.*

*These increases, all significant, have been offset, in part, by decreasing enrollment. It is expected that there will be approximately 50 fewer students next year. Consequently, we will be reducing our professional staff by 4.8 teacher positions at Clark-Wilkins and .6 positions at AMS and our support staff by 4.5 members.*

*This budget supports staffing for the desired student / teacher ratio at all grade levels and across curriculum areas, provides appropriate instructional materials at all levels, continues with planned replacement of aging computer equipment, and provides adequate support for Special Education needs.*

*Although we have made every effort to keep costs down wherever possible, we have also continued our commitment to maintaining high quality programs for our children.*

*The Amherst School Board urges you to support this operating budget.*

## ARTICLE 13

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:

Year	Estimated Increase
2009 – 2010	<b>\$51,849</b>
2010 – 2011	<b>\$61,195</b>
2011 – 2012	<b>\$59,600</b>

And further to raise and appropriate the sum of **\$51,849** for the 2009 – 2010 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

**Majority ballot vote required to pass.**

**The Amherst School Board unanimously recommends the passage of this article.**  
**The Ways and Means Committee unanimously recommends the passage of this article.**

#### Amherst School Board Commentary

*We are pleased that we have been able to reach a new three year agreement with our support staff. This agreement will begin on July 1, 2009 and run through June 30, 2012.*

*Net increases for this new agreement due to wages and health insurance premiums are 2.98% in year one (FY 2010), 3.52% in year two (FY 2011), and 3.39% in year three (FY 2012). The total increase for year one is \$51,848, for year two is \$61,195 and for year three is \$59,600. The estimated tax impact is \$0.03 per \$1,000 of valuation for each of the three years or \$12 per year for each year for a property valued at \$400,000.*

*As a result of this agreement, members of the ASSA are more vested in the cost of health care. Over the course of this agreement, the employee contributions for the most costly medical insurance provider have been increased from 9% to 20% and this plan has been eliminated for new employees. Employee contributions for the remaining plans have increased from 9% to 10½%.*

*An additional aspect of this new agreement allows us to comply with a recent NH Retirement Fund ruling and avoid a future retirement liability to the school district. The board and the ASSA worked together to eliminate the base plus add-on methodology of determining salary, and by restructuring how wages are calculated, we have avoided this potentially very large financial exposure due to this NH Retirement Fund ruling.*

*Per new RSA 273-A:12, VII -- For all collective bargaining agreements entered into after July 15, 2008, if the parties are at impasse when the agreement expires, then all terms of the collective bargaining agreement will continue to be in effect, including the continuation of any pay plan included in the agreement other than cost of living increases, until a new agreement is executed.*

*The Amherst School Board appreciates the Amherst Support Staff Association's willingness to work with the board to craft an agreement that is fair to our employees and that also meets the needs of the school district.*

*The Amherst School Board requests that you support our support staff and approve this three year agreement.*

#### **ARTICLE 14**

Shall the Amherst School District, if Article 13 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 13 cost items only?

**Majority ballot vote required to pass.**

**The Amherst School Board unanimously recommends the passage of this article.  
The Ways and Means Committee unanimously recommends the passage of this article.**

*Amherst School Board Commentary*

*If Article 13 is defeated, the passage of this article will allow the Amherst School Board to continue to negotiate with the Amherst Support Staff Association and have the option of holding a special election to address the cost elements of a new agreement with the Amherst Support Staff Association.*

*If article 13 were to be defeated, the Amherst School Board would have to carefully consider numerous factors before deciding to call for a special election, but urges the voters to make this option available to the school board by approving this warrant article.*

**ARTICLE 15**

Shall the Amherst School District authorize the Amherst School Board to enter into a tuition agreement with Mont Vernon School District on such conditions as the Amherst School Board deems are in the best interest of the Amherst School District for the purpose of educating students from Mont Vernon for a 10-year period from July 1, 2011 to June 30, 2021?

**Majority ballot vote required to pass.**

**The Amherst School Board unanimously recommends the passage of this article.  
The Ways and Means Committee unanimously recommends the passage of this article.**

*Amherst School Board Commentary*

*The Mont Vernon 7<sup>th</sup> and 8<sup>th</sup> graders are currently educated at the Amherst Middle School and are covered by a tuition agreement between the Amherst School District and the Mont Vernon School District. The term of the current tuition agreement is ten years and is due to expire on June 30, 2011.*

*We have negotiated a new ten year agreement and are bringing it before the voters in both school districts now to provide stability for both the Amherst and Mont Vernon school districts.*

*The new agreement is a 10 year agreement (as was the last one) and it will begin on July 1, 2011 and end on June 30, 2021.*

*The per student cost for this agreement will be based on the actual net operating expenses of the Amherst Middle School.*

*The total annual Mont Vernon tuition costs for this agreement will be based on the per student cost times the number of Mont Vernon students.*

*New capital expenditures will be calculated and shared on a per pupil basis.*

*As in the past agreement, outside Special Education costs and transportation to and from AMS are the responsibility of the student's home district.*

*Special Education services provided by the Amherst School District staff are included as part of the Amherst Middle School expenses and will be included in the per student cost and shared equally on a per student basis.*

*This agreement is financially fair to both the town of Amherst and the town of Mont Vernon and it benefits both Amherst and Mont Vernon students who will continue on to high school together at Souhegan.*

*A full copy of this agreement is available at the SAU office and is also posted on the SAU website under Amherst School Board. The Amherst School Board hopes that you will support this warrant article.*

## **ARTICLE 16**

Shall the Amherst School District require all votes of the Amherst School Board and the Amherst School District Ways and Means Committee relative to warrant articles to be recorded votes and that the numeric tally of any such vote be printed in the School district warrant next to the affected warrant article?

**Majority ballot vote required to pass.**

**The Amherst School Board unanimously recommends the passage of this article.  
The Ways and Means Committee unanimously recommends the passage of this article.**

### *Amherst School Board Commentary*

*The Amherst School District has historically included the vote tallies of both the Amherst School Board and the Amherst School District Ways and Means Committee on warrant articles on the official ballot. Based on a recommendation from the State Attorney General, we are placing this article on the ballot to make this past practice official.*

*The Amherst School Board feels that making the tallies of both the school board and the ways and means committee available on the official ballot is an aid to the voter and requests that you support this warrant article.*

## **ARTICLE 17**

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

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### **Amherst School District Ways & Means Committee Report and Recommendations on FY10 Warrant Articles**

#### **Overview**

The Amherst School District Ways and Means Committee is appointed by the Amherst School District Moderator, Carol Holden. It is the responsibility of the committee to review the proposed budget and provide a recommendation to the Amherst School District. Two new members were added this year, bringing the total committee to six members.



The committee worked with SAU39 Superintendent, Dr. Mary Jennings; SAU39 Business Administrator, Betty Shankel; Amherst Middle School Principal, Porter Dodge; Clark and Wilkins Schools Principal, Gerry St. Amand; Special Education Director, Renea Sparks; Curriculum and Professional Development Director, Nicole Heimarck; and all the district department heads. We were very pleased with the level of cooperation received and the professionalism of these individuals as well as the Amherst School Board. The budget figures, supplemental data, and quick response to questions raised by the committee, enabled the review process to be conducted in an efficient and timely manner.

The Ways and Means committee unanimously supports the FY10 proposed budget (Warrant Article 12). The FY10 proposed operating budget includes a fiscally conservative increase of 1.99%. This modest increase takes into account the impact on the Amherst taxpayer while ensuring a continued high quality education for Amherst School students.

During this budget season, the Amherst School Board negotiated a new 3 year contract with the Amherst Support Staff Association (ASSA). The Ways & Means committee unanimously supports this new agreement which is both fair to the support staff employees and to the Amherst taxpayer.

The Amherst School Board has also negotiated a new 10 year tuition agreement with Mont Vernon for their 7<sup>th</sup> and 8<sup>th</sup> grade students. This new agreement establishes tuition based on the net annual operating expenses at Amherst Middle School and this includes new capital expenditures. As such, this is an agreement that is fair to both districts. The Ways & Means Committee is unanimously in support of this new agreement.

We strongly urge the taxpayers of Amherst to attend the Deliberative Session on February 5, 2009, and to vote on March 10, 2009.

Respectfully submitted,

Mark Vincent, Co-Chair  
Deb Naro, Co-Chair  
Tedd Landon  
David Yabroudy  
Steve Cummings  
Dana Redmond

**Article 11 – School Board elections**

***Ways & Means takes no position on this article.***

**Article 12: Operating Budget**

***Ways & Means unanimously supports this article.***

The Ways and Means Committee commends the Amherst School District and the Amherst School Board in the development of the FY10 school budget. The budget reflects a modest 1.99% increase over last year's budget. The increase the administration is proposing is well below the current rate of inflation, and is driven primarily by contractual increases in salaries and benefits as defined in collective bargaining agreements, as well as debt service for the recently passed renovation bond.

The administration followed a disciplined budget process that focused on balancing the needs of our school children and the fiscal realities facing Amherst taxpayers.

The Ways and Means Committee unanimously urges you to support this year's school budget.

**Article 13: ASSA Collective Bargaining Agreement**  
***Ways & Means unanimously supports this article.***

The Ways & Means Committee commends the Amherst School District negotiating team on arriving at this new 3 year agreement. This new contract contains provisions to increase efficiencies in the management of support staff and includes a reasonable salary increase for staff members. This agreement is fair and equitable both for the members of the ASSA and for the taxpayers of Amherst.

The Ways & Means Committee unanimously urges you to support this warrant article.

**Article 14: Special Meeting to consider ASSA Collective Bargaining Agreement**  
***Ways & Means unanimously supports this article.***

The Ways & Means Committee respects the will of the voters of Amherst. However, if the new ASSA collective bargaining agreement is voted down, we also believe the Amherst School Board should be allowed to call a special meeting to address the cost items involved in article 13.

The Ways & Means Committee unanimously urges you to support this warrant article.

**Article 15: Mont Vernon Tuition Agreement**  
***Ways & Means unanimously supports this article.***

The Ways & Means committee unanimously supports the tentative agreement reached with the Mont Vernon School District to continue to tuition in Mont Vernon students to the Amherst Middle School. We believe that inclusion of these students into AMS provides benefit to both groups of students and makes good fiscal sense for both districts. The tentative agreement includes equitable cost sharing between both districts that is fair to the taxpayers in both towns.

The Ways & Means Committee unanimously urges you to support this warrant article.

**Article 15: Printing of Vote Tallies on Ballots**  
***Ways & Means unanimously supports this article.***

The vote tallies of the Amherst School Board and the Amherst School District Ways & Means Committee provide valuable information to the voter. We strongly support continued inclusion of this information on the town election ballot.

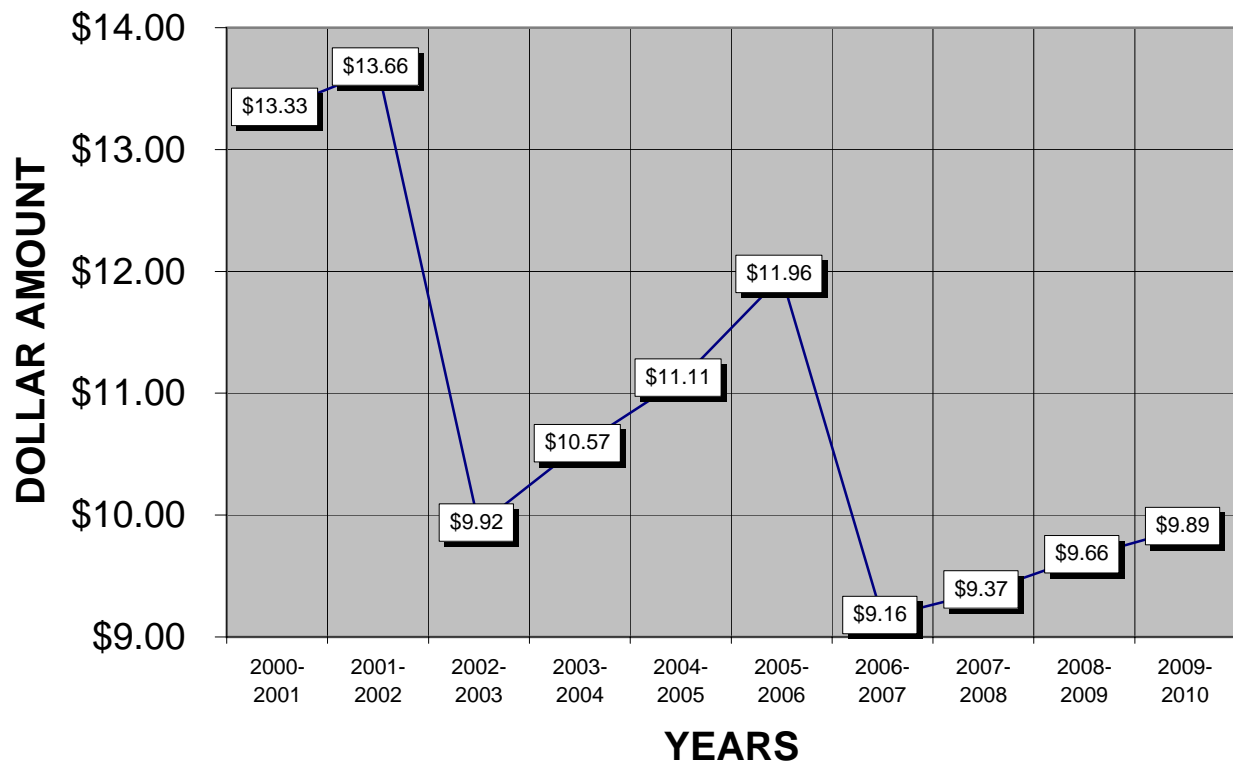
The Ways & Means Committee unanimously urges you to support this warrant article.

## SUMMARY OF FINANCIAL WARRANT ARTICLES AND FINANCIAL TAX IMPACT

If all articles on the warrant pass, the estimated school tax rate for the upcoming 2009-10 school year will be \$9.89.

		Amount	Tax Rate/\$1,000 Town Assessed Valuation
2008-09 Annual Amherst School District Tax Rate		\$ 22,710,680	\$ 9.66
Article 12	Operating Budget	\$ 23,163,153	\$ 0.20
Article 13	ASSA Collective Bargaining Agreement	\$ 51,849	\$ 0.03
FY10	2009-10 Amherst School District Estimated Tax Rate	\$ 23,215,002	\$ 9.89

### AMHERST SCHOOL DISTRICT TAX RATE HISTORY (K-8)



## Amherst School District Enrollment

### Historical\* and Projected Amherst District K-8 Enrollments

	Projected	Actual
2000-01	1726	1743
2001-02	1695	1708
2002-03	1655	1705
2003-04	1657	1695
2004-05	1761	1703
2005-06	1726	1657
2006-07	1654	1647
2007-08	1662	1579
2008-09	1550	1547
2009-10	1498	

### Historical\* and Projected Grade by Grade Enrollments

	K	R	1	2	3	4	5	6	7 <sup>a</sup>	8 <sup>a</sup>	Total
2000-01	110	34	160	158	172	187	204	239	237	242	1743
2001-02	110	17	165	157	163	174	198	207	279	238	1708
2002-03	131	13	149	166	160	173	183	195	254	281	1705
2003-04	129	0	185	161	180	174	176	190	245	255	1695
2004-05	138	0	168	189	178	189	178	181	228	254	1703
2005-06	130	0	185	164	183	172	186	174	230	233	1657
2006-07	120	0	165	182	162	185	184	187	224	238	1647
2007-08	102	0	142	174	184	161	190	185	211	230	1579
2008-09	108	0	129	145	178	186	169	196	221	215	1547
2009-10	108	0	132	132	147	181	188	170	220	220	1498

<sup>a</sup>Includes Grades 7 and 8 students from Mont Vernon.

\*As reported to the N.H. Department of Education on October 1.

**AMHERST SCHOOL DISTRICT  
FY10 REVENUE PROJECTION**

<b>Ln</b>	<b>Acct #</b>	<b>Item</b>	<b>2008-2009 DRA</b>	<b>2009-2010 Proposed</b>	<b>Change</b>
1		General Fund Expenditures	\$21,926,191	\$22,391,430	\$465,239
2		Special Revenue and Food Service	\$784,489	\$771,723	(\$12,766)
3		Capital Fund - Renovations	\$3,995,000		(\$3,995,000)
4		<b>Budgeted Expenditures (All Funds)</b>	<b>\$26,705,680</b>	<b>\$23,163,153</b>	<b>-\$3,542,527</b>
5	770	<b>Unreserved Fund Balance</b>	<b>\$335,730</b>	<b>\$231,632</b>	<b>(\$104,098)</b>
6		<b>State Aid</b>			
7	3210	School Building Aid	\$75,461	\$75,461	\$0
8	3230	Catastrophic Aid	\$142,000	\$130,000	(\$12,000)
9	3260	Child Nutrition	\$0	\$0	\$0
10	3280	Medicaid	\$20,000	\$50,000	\$30,000
11	3290	Other	\$0	\$0	\$0
12		<b>Subtotal: State Aid</b>	<b>\$237,461</b>	<b>\$255,461</b>	<b>\$18,000</b>
13		<b>Federal Aid</b>			
14	4500	Grants In Aid	\$266,200	\$308,665	\$42,465
15		<b>Subtotal: Federal Aid</b>	<b>\$266,200</b>	<b>\$308,665</b>	<b>\$42,465</b>
16		<b>Other Revenue</b>			
17	5100	Sale Of Bonds / Notes	\$3,995,000	\$0	(\$3,995,000)
18	5230	Transfer From Cap. Fund	\$0	\$0	\$0
19		<b>Subtotal: Other Revenue</b>	<b>\$3,995,000</b>	<b>\$0</b>	<b>(\$3,995,000)</b>
20		<b>Local Revenue</b>			
21	1311	Tuition - Parents	\$8,000	\$7,000	(\$1,000)
22	1320	Tuition - Mont Vernon	\$972,000	\$949,066	(\$22,934)
23	1510	Interest Income	\$145,000	\$100,000	(\$45,000)
24	1600	Food Service	\$509,089	\$453,858	(\$55,231)
25	1910	Rentals	\$17,588	\$16,400	(\$1,188)
26	1920	Spaulding/Lawrence Trust Fund	\$6,000	\$6,000	\$0
27	1920	Boutelle Grant	\$3,200	\$3,200	\$0
28	1951	Services Provided Other LEA's	\$77,046	\$26,500	(\$50,546)
29	1990	Other	\$40,000	\$35,000	(\$5,000)
30		<b>Subtotal: Local Revenue</b>	<b>\$1,777,923</b>	<b>\$1,597,024</b>	<b>(\$180,899)</b>
31		<b>Assessment:</b>			
32		Budgeted Expenditures (All Funds)	\$26,705,680	\$23,163,153	(\$3,542,527)
33		Less Unreserved Fund Balance	\$335,730	\$231,632	(\$104,098)
34		Less Subtotal: State Aid	\$237,461	\$255,461	\$18,000
35		Less Subtotal: Federal Aid	\$266,200	\$308,665	\$42,465
36		Less Subtotal: Other Revenue	\$3,995,000	\$0	(\$3,995,000)
37		Less Subtotal: Local Revenue	\$1,777,923	\$1,597,024	(\$180,899)
38	1111	<b>Current Appropriation</b>	<b>\$20,093,366</b>	<b>\$20,770,371</b>	<b>\$677,005</b>
39	1111	Current Appropriation	\$20,093,366	\$20,770,371	\$677,005
40	1112	Deficit Appropriation			
41		<b>Total Appropriation</b>	<b>\$20,093,366</b>	<b>\$20,770,371</b>	<b>\$677,005</b>
42		Total Appropriation	\$20,093,366	\$20,770,371	\$677,005
43		Less Adequacy Aid Grant-ASD Portion	\$2,343,192	\$2,658,717	\$315,525
44		Subtotal-Appropriation paid by Local & State Tax	\$17,750,174	\$18,111,654	\$361,480
45		Less State Property Tax - ASD Portion	\$2,524,325	\$2,506,753	(\$17,572)
46		<b>Amherst School District Tax Assessment</b>	<b>\$15,225,849</b>	<b>\$15,604,901</b>	<b>\$379,052</b>
47		Local Assessed Valuation - with Utilities	\$1,842,351,200	\$1,842,351,200	\$0
48		Local Assessed Valuation - less Utilities	\$1,808,507,200	\$1,808,507,200	\$0
49		<b>Estimated Tax Impact</b>			
50		ASD State Property Tax Rate (per \$1,000)	\$1.40	\$1.39	(\$0.01)
51		ASD Local Education Tax Rate (per \$1,000)	\$8.26	\$8.47	\$0.21
52		<b>Total ASD Tax Rate (Local + State)</b>	<b>\$9.66</b>	<b>\$9.86</b>	<b>\$0.20</b>
53		<b>Adequacy Grant Aid savings to ASD Rate</b>	<b>\$1.27</b>	<b>\$1.44</b>	<b>\$0.17</b>

\*1,2 Amherst is a receiver town - any decrease in the State Property Tax has an offsetting increase in the Local Education Tax

\*3 The estimated Amherst School District Local and Amherst School District State tax rate for next year is \$9.86 per \$1,000

**Amherst School District**  
**FY10 Budget Proposal Summary by Function**

Function	Description	FY09 Adopted Budget	FY10 Proposed Budget	Variance \$	Variance %	FY10 Proposed Budget - New Format
1100-1199	<b>Regular Education Programs-</b> Teacher salaries, textbooks, substitutes, supplies	\$7,757,752	\$7,820,279	\$62,527	0.81%	\$11,078,848
1200-1299	<b>Special Education Programs-</b> Teacher salaries, aides, substitutes, evaluators, textbooks, supplies, and items specific to SPED	\$3,307,067	\$3,478,514	\$171,447	5.18%	\$4,760,569
1400-1499	<b>Other Programs -</b> Interscholastics, intramurals, student body activities	\$86,373	\$88,590	\$2,217	2.57%	\$99,339
2000-2199	<b>Student Support Services-</b> Guidance, health, nurses, and SRO salaries	\$650,810	\$678,152	\$27,342	4.20%	\$898,315
2200-2299	<b>Instruction Support Services-</b> Library salaries, supplies, curriculum coordinators, professional development, consultants	\$428,563	\$389,467	-\$39,096	-9.12%	\$446,479
2300-2319	<b>School Board-</b> Treasurer, moderator, SB stipends, SB minute taker	\$113,789	\$114,389	\$600	0.53%	\$115,034
2320-311	<b>District Assessment - SAU 39</b> ASD portion of the SAU budget	\$973,225	\$1,013,847	\$40,622	4.17%	\$1,013,847
2400-2499	<b>School Administrative Services-</b> Principal salaries, office staff, office equipment	\$774,489	\$723,792	-\$50,697	-6.55%	\$968,594
2500-2599	<b>Business-</b> Printing costs	\$1,890	\$2,400	\$510	26.98%	\$2,400
2600-2699	<b>Operation and Plant Maintenance-</b> Custodial salaries, electricity, heating oil, water, trash, loss and liability insurance premiums, building maintenance	\$1,143,407	\$1,154,647	\$11,240	0.98%	\$1,365,469
2700-2799	<b>Student Transportation-</b> Bus contract, fuel	\$556,397	\$571,997	\$15,600	2.80%	\$571,997
2800-2899	<b>Support Service - Technology</b> Technology staff salaries, local and wide area network costs	\$187,028	\$194,684	\$7,656	4.09%	\$251,086
2900-2999	<b>Support Services - Employee Benefits</b> Health, dental, life insurance, worker's compensation, disability insurance, FICA, Medicare taxes, retirement, annuities	\$5,283,076	\$5,341,219	\$58,143	1.10%	\$0
4000-4999	<b>Facilities Acquisition &amp; Construction -</b> Portable classrooms, site and building improvements	\$226,015	\$141,539	-\$84,476	-37.38%	\$141,539
5000-5199	<b>Debt Service - Principal &amp; Interest</b>	\$431,310	\$672,914	\$241,604	56.02%	\$672,914
5200-5299	<b>Fund Transfers</b>	\$5,000	\$5,000	\$0	0.00%	\$5,000
	<b>Total Fund 10</b>	<b>\$21,926,191</b>	<b>\$22,391,430</b>	<b>\$465,239</b>	<b>2.12%</b>	<b>\$22,391,430</b>
	<b>Fund 21 - Food Service</b>	<b>\$509,089</b>	<b>\$453,858</b>	<b>-\$55,231</b>	<b>-10.85%</b>	<b>\$453,858</b>
	<b>Fund 22 - Title Grants/IDEA Grant</b>	<b>\$275,400</b>	<b>\$317,865</b>	<b>\$42,465</b>	<b>15.42%</b>	<b>\$317,865</b>
	<b>Total General Budget</b>	<b>\$22,710,680</b>	<b>\$23,163,153</b>	<b>\$452,473</b>	<b>1.99%</b>	<b>\$23,163,153</b>

## Amherst School District FY10 Default Budget Calculation

<b>Adopted 2008-2009 Budget</b>		<b>\$ 22,710,680</b>
<b>REDUCTIONS</b>		
	Staff Reductions	\$ 270,255
	Technology & Instructional Furniture & Equipment	\$ 72,974
	Testing	\$ 1,525
	Professional Development & Curriculum	\$ 11,131
	SchoolAdministration Supplies & Equipment	\$ 23,144
	Library Furniture	\$ 29,566
	Building Repairs, Supplies, Utilities	\$ 66,866
	System Tech Support	\$ 15,055
	Building Site Improvement	\$ 84,476
	Food Service	\$ 55,386
	<b>Subtotal</b>	<b>\$ 630,378</b>
<b>ADDITIONS</b>		
	Contractual Salary Increases	\$ 271,539
	Special Education Supplies & Services	\$ 257,199
	SAU Management Services	\$ 40,622
	Audit	\$ 600
	Debt Service	\$ 241,604
	District Share of Employee Benefit Premiums	\$ 56,343
	Transportation	\$ 15,600
	<b>Subtotal</b>	<b>\$ 883,507</b>
	<b>FY 2009-2010 Default Budget</b>	<b>\$ 22,963,809</b>
	<b>FY 2009-2010 Proposed Budget</b>	<b>\$ 23,163,153</b>
	<b>Difference Between Default Budget and Proposed Budget</b>	<b>\$ 199,344</b>

## **MODERATOR'S RULES OF PROCEDURE**

### **Amherst School District Deliberative Session**

1. No smoking in the building.

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Announce Rules 2, 3, and 4 only if attendance warrants:

2. Non-voters will be permitted in the auditorium only if room permits after meeting has begun.
3. Rooms 101 and 102 are set up with audio and video from the auditorium if needed, for an overflow crowd.
4. People in overflow rooms 101 and 102, if any, who wish to speak must use a microphone in the auditorium.

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5. Motions to amend must be made in writing and will be voted separately. Amendments will not be allowed to accumulate.
6. Each speaker shall state name and limit his or her time at the microphone to three minutes. No individual will be allowed to speak a second time until all others wishing to speak for the first time have done so.
7. Speakers wishing to address the meeting should form a line at either of the two standing microphones (one labeled "For" and one labeled "Against"). The moderator will attempt to alternate pro and con points.
8. The moderator will only accept a motion made at a microphone.
9. No motion to call the question shall be accepted by the moderator until there has been sufficient debate on the article.
10. A motion to restrict reconsideration in accordance with RSA 40 Section 10 should be made immediately following the announcement of the vote on that article.
11. The moderator will dispense with reading the warrant at this time; however, each warrant article will be read when it is moved to the floor for deliberation and action. The warrant is also printed in the Voters' Guide. The Annual Report and Voters' Guide to Official Ballot Voting will be sent to all residents prior to March 10<sup>th</sup>.

Carol H. Holden  
Amherst School District Moderator