



Amherst School District Deliberative Session

February 5, 2009

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

ARTICLE 12

Operating Budget

Article 12 - Operating 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 \$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.

Operating Budget

The Amherst School District Proposed Budget for FY2010 is \$23,163,153, an increase of \$452,473 or 1.99% over the FY2009 adopted budget.

Budget Summary

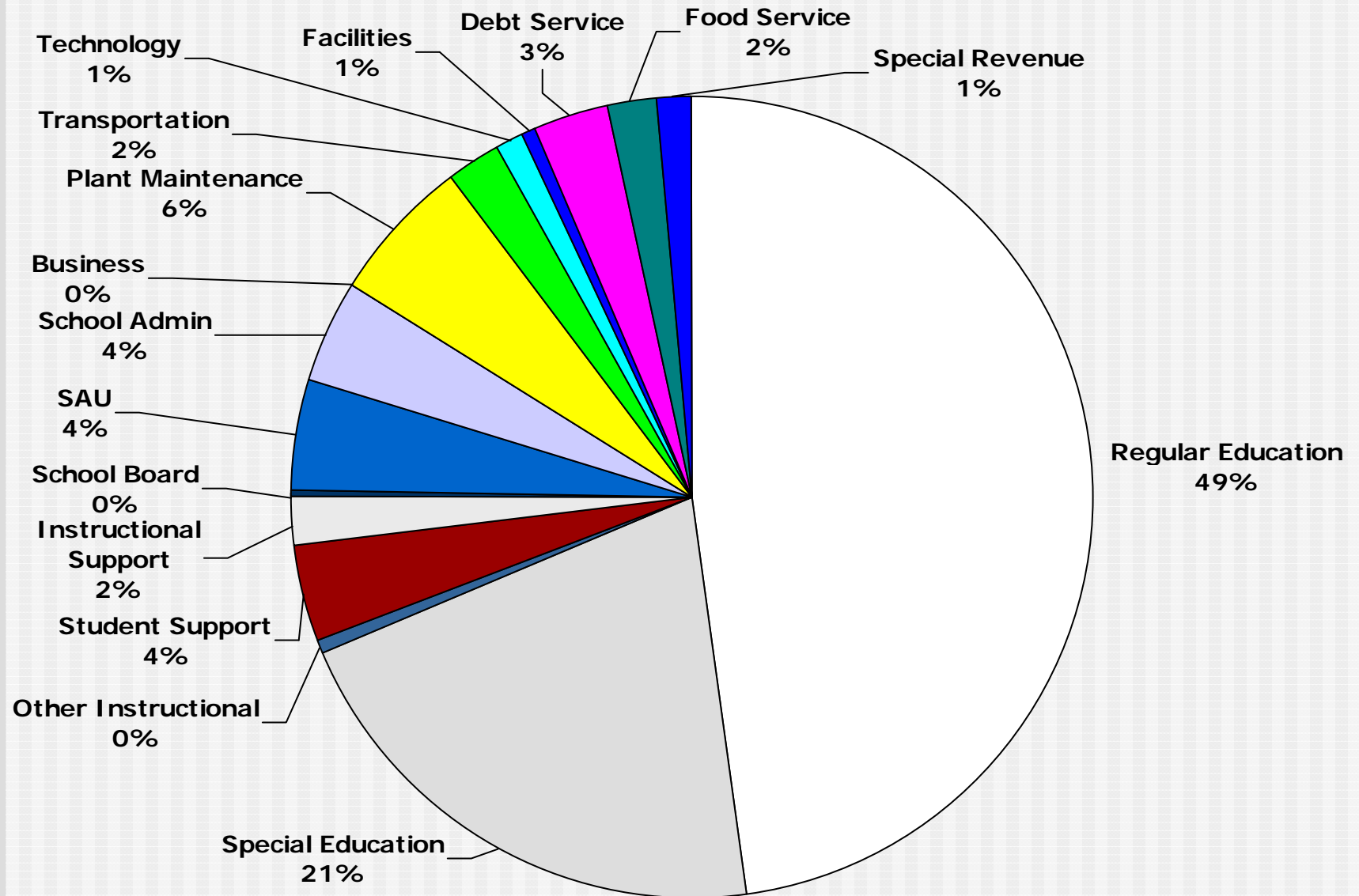
BUDGET SUMMARY

FUND 10	FY09	FY10	\$var	%var
Regular Ed Programs	\$7,757,752	\$7,820,279	62,527	0.81%
Special Ed Programs	\$3,307,067	\$3,478,514	171,447	5.18%
Other Instructional Programs	\$86,373	\$88,590	2,217	2.57%
Support Services - Students	\$650,810	\$678,152	27,342	4.20%
Support Services - Instructional	\$428,563	\$389,467	(39,096)	-9.12%
School Board Services	\$113,789	\$114,389	600	0.53%
SAU Management Services	\$973,225	\$1,013,847	40,622	4.17%
School Administration Services	\$774,489	\$723,792	(50,697)	-6.55%
Business	\$1,890	\$2,400	510	26.98%
Operation & Plant Maintenance	\$1,143,407	\$1,154,647	11,240	0.98%

BUDGET SUMMARY

Student Transportation	\$556,397	\$571,997	15,600	2.80%
Support Service – Technology	\$187,028	\$194,684	7,656	4.09%
Support Service – Benefits	\$5,283,076	\$5,341,219	58,143	1.10%
Non-Instructional Services	---	---	---	---
Facilities Acquisition	\$226,015	\$141,539	(84,476)	-37.38%
Debt Service	\$431,310	\$672,914	241,604	56.02%
Fund Transfers	\$5,000	\$5,000	0	0.00%
Total FUND 10	\$21,926,191	\$22,391,430	465,239	2.12%
FUND 10	\$21,926,191	\$22,391,430	465,239	2.12%
FUND 21 Food Service	\$509,089	\$453,858	(55,231)	-10.85%
FUND 22 Special Revenue	\$275,400	\$317,865	42,465	15.42%
TOTAL FY2009-2010 PROPOSED BUDGET	\$22,710,680	\$23,163,153	452,473	1.99%

FY 2010 Budget by Function



BUDGET INCREASES

- Major program increases
 - Repayment of renovation bond
 - Special Education programming
 - Previously negotiated wage contracts

Budget Increases (cont)

- Health and Dental Benefits
- NH Retirement
- Supplies/capital costs (CPI)
- Utilities

Budget Decreases

- Staff Reductions
- 2008 One Time Expenses
- Insurance Savings

Balancing Enrollments/Staffing

	FY09	FY10 (projected)	
Clark – Wilkins Elementary Grades K-4	746 66.7 43.1 3	700 61.9 44.2 3	Students Professional Staff (FTE) Support Staff (FTE) Administrators (FTE)
Amherst Middle School Grades 5-8	801 79.8 50.8 3	798 79.2 45.2 3	Students Professional Staff (FTE) Support Staff (FTE) Administrators (FTE)
Total ASD Students	1,547	1,498	-49 students
Total ASD Professional Staff	152.5	147.1	-5.4 professional staff
Total ASD Support Staff	93.9	89.4	-4.5 support staff

FY10 INITIATIVES

- Year 3 of Five Year Strategic Plan
 - Literacy Initiative
 - Dibels/NWEA Assessments grades K-8
 - Reading Pilot Program
 - Teacher initiated performance assessments
- Curriculum and Staff Development
 - New Science Curriculum Implementation
 - "Response to Intervention" (RTI)

SAU 39

SAU 39 Apportionment Formula

RSA 194-C:9 ... The school administrative unit board shall apportion the total amount of the budget among the constituent school districts in the following manner:

the apportionment shall be based $\frac{1}{2}$ on the average membership in attendance for the previous school year and $\frac{1}{2}$ on the most recently available equalized valuation of each district as of June 30 of the preceding school year.

FY2009-2010	Amherst	Souhegan	Mont Vernon	SAU 39
SAU 39 Apportionment %	55.7877%	35.4994%	8.7129%	100%
SAU 39 Apportionment \$	\$1,013,847	\$645,142	\$158,343	\$1,817,332

SAU 39 Budget

Functions performed by SAU 39 are ones that are more efficient to consolidate or those that help facilitate a more cohesive kindergarten through twelfth grade education for our students.

The FY10 SAU39 Operating Budget of \$1,848,933 represents an increase of \$7,167 or .39% over FY09. This change is due to:

- Salary reductions due to personnel changes.
- Annual salary increases.
- New telephone system.
- End of BudgetSense Lease payments.

Revenue Summary

FY 2010 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
 - This includes all expenses that have offsetting revenue including grants and food service
 - All income, including offsetting income, is listed as revenue
- The Gross Budget, minus all non local property tax revenue, is the amount that must be raised by the local education property tax

FY 2010 Revenue Summary

<i>L n</i>	<i>Acct #</i>	<i>Item</i>	<i>2008-2009 DRA</i>	<i>2009-2010 Proposed</i>	<i>Change</i>
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		Budgeted Expenditures (All Funds)	\$26,705,680	\$23,163,153	-\$3,542,527
5	770	Unreserved Fund Balance	\$335,730	\$231,632	(\$104,098)
6		State Aid			
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		Subtotal: State Aid	\$237,461	\$255,461	\$18,000
13		Federal Aid			
14	4500	Grants In Aid	\$266,200	\$308,665	\$42,465
15		Subtotal: Federal Aid	\$266,200	\$308,665	\$42,465
16		Other Revenue			
17	5100	Sale Of Bonds / Notes	\$3,995,000	\$0	(\$3,995,000)
18	5230	Transfer From Cap. Fund	\$0	\$0	\$0
19		Subtotal: Other Revenue	\$3,995,000	\$0	(\$3,995,000)
20		Local Revenue			
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		Subtotal: Local Revenue	\$1,777,923	\$1,597,024	(\$180,899)
31		Assessment:			
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	Current Appropriation	\$20,093,366	\$20,770,371	\$677,005

FY 2010 Revenue Summary (cont)

<i>L</i>	<i>Acct</i>		<i>2008-2009</i>	<i>2009-2010</i>	
<i>n</i>	<i>#</i>	<i>Item</i>	<i>DRA</i>	<i>Proposed</i>	<i>Change</i>
38	1111	Current Appropriation	\$20,093,366	\$20,770,371	\$677,005
39	1111	Current Appropriation	\$20,093,366	\$20,770,371	\$677,005
40	1112	Deficit Appropriation			
41		Total Appropriation	\$20,093,366	\$20,770,371	\$677,005
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		Amherst School District Tax Assessment	\$15,225,849	\$15,604,901	\$379,052
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
					\$0
49		Estimated Tax Impact			\$0
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		Total ASD Tax Rate (Local + State)	\$9.66	\$9.86	\$0.20
53		Adequacy Grant Aid savings to ASD Rate	\$1.27	\$1.44	\$0.17

*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

Tax Rate Calculations

- The town of Amherst assessed property valuation as of April 1, 2008 will be used to officially calculate the tax rate for this budget.
- Because we do not yet have this year's valuation, last year's valuation was used to project tax rates
- This is consistent with how the Town of Amherst estimates tax impacts
- Because the valuation will increase for this year, the actual tax rates will be less
- For example, if the valuation increases by .5%, all tax projections will decrease by about .5%
- Assuming no increase in valuation, the operating budget tax rate will increase by \$0.20 to \$9.86 from the current \$9.66 rate for this year
- If the valuation increases by .5%, the operating budget tax rate would increase by \$0.16 to \$9.82

Tax Rate Summary

	Tax * (level FY09 valuation)	Tax * (.5% FY09 valuation increase)
FY 2009 ASD Tax Rate (amount / \$1,000)	\$9.66	\$9.66
Estimated FY 2010 ASD Tax Rate	\$9.86	\$9.82
Estimated FY 2010 ASD Tax Rate Increase	\$0.20	\$0.16
Estimated FY 2010 Tax Increase on \$400,000 home	\$80	\$64

* This includes the ASD Local Education Tax and the ASD portion of the State Education Property Tax

Adequate Education Grant

- The state provides funding to schools through the State Adequate Education Grant
 - To keep funding to Amherst Schools level, any change to the state adequate education grant will create either an increase or decrease in the local education tax
 - For the 2008-2009 school year, the Amherst School District received a grant of \$2,343,192
 - For the 2009-2010 school year, we are expecting our grant to increase to \$2,658,717

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

Adopted FY 2008-2009 Budget	\$22,710,680
Decreases	
Staff Reductions	\$270,255
Technology & Instructional Equipment, Supplies, Texts	\$72,974
Testing	\$1,525
Professional Development & Curriculum	\$11,131
School Administration 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 Supplies & Equipment	\$55,386
Subtotal of Decreases	\$630,378

Default Budget Calculation (cont)

Increases	
Contractual Salary Increases	\$271,539
Special Education Supplies & Services	\$257,199
SAU Assessment	\$40,622
Audit	\$600
Debt Service	\$241,604
District Share of Employee Benefits	\$56,343
Transportation	\$15,600
Subtotal of Increases	\$883,507
Adopted FY 2008-2009 Budget	\$22,710,680
Subtotal of Decreases	\$630,378
Subtotal of Increases	\$883,507
FY 2010 Default Budget	\$22,963,809

Default Budget

- The Default Budget of \$22,963,809 is \$199,344 less than the Proposed Budget of \$23,163,153.
- Should the Proposed Budget fail at the polls, the Default Budget will be implemented.
- The tax impact of the Default Budget will be 11 cents lower than the tax impact of the Proposed Budget.

Amherst School District Ways and Means Committee Comments

Questions or Proposed Amendments

Article 13

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	\$51,849
2010-2011	\$61,195
2011-2012	\$59,600

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.

ASSA Cost Items

- The cost items of the tentative agreement between the Amherst School Board and the Amherst Support Staff Association (ASSA) include:
 - Reclassification of positions
 - Adjustments to health care contributions
- Duration of the agreement is three (3) years beginning July 1, 2009 and expiring on June 30, 2012.
- Cost items presented pursuant to NH RSA 273-A II (b).

ASSA Cost Items

	FY10	FY11	FY12
Salary	\$47,534	\$55,698	\$57,609
Health Ins. Premiums	(3,642)	(3,827)	(7,653)
N.H. Retirement	4,321	5,063	5,237
FICA	2,947	3,453	3,572
Medicare	689	808	835
Total Estimated Costs	\$51,849	\$61,195	\$59,600

ASSA Cost Items/Tax Rate Summary

	Appropriation	Tax/\$1000
FY10 Increase	\$51,849	\$0.03
FY11 Increase	\$61,195	\$0.03
FY12 Increase	\$59,600	\$0.03

Estimated tax rate based on April 2008
Amherst Valuation

Amherst School District Ways and Means Committee Comments

Questions or Proposed Amendments

Article 14

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?

Amherst School District Ways and Means Committee Comments

Questions or Proposed Amendments

Article 15

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?

Mont Vernon Tuition Agreement

- 10 year agreement commencing July 1, 2011
- Sharing of operating costs and new capital expenditures on a per pupil basis
- Costs are based on actual current costs for each year of agreement

Article 15 Amendment

Shall the District vote to approve a tuition agreement with Mont Vernon School District for the education of Mont Vernon Middle School students at the Amherst Middle School as negotiated by the School Board which, among other things, provides for an initial term of ten (10) years beginning July 1, 2011 and calls for the payment of tuition based on the school's operating cost per pupil together with the payment of a capital charge based on the per pupil net cost of capital improvements to the middle school; and further authorize the School Board to take such other and further action as necessary to give effect to this vote, including the adoption of minor amendments to the agreement from time-to-time during its term without further action by the School District?

Amherst School District Ways and Means Committee Comments

Questions or Proposed Amendments

Article 16

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?

Amherst School District Ways and Means Committee Comments

Questions or Proposed Amendments

Article 17

Article 17

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

Budget Summary

- This is a lean budget
- It supports all of our existing educational goals
- It is our hope that the voters will support this budget on March 10th

Questions?

*Please VOTE
on
March 10th
at
Souhegan High School from 6:00am – 8:00pm*