

BUDGET ASSUMPTIONS

Souhegan Cooperative School District
FY17 Budget

BUDGETING PROCESS

Continue to use zero based budgeting:

Examples:

- Staffing is based on student enrollment projections, as are materials, texts, testing. Each staff members actual salary and benefits are individually calculated for the budget.

- Transportation calculated each year on routing requirements, contracted pricing.

- Special education requirements are based on actual students coming into our system with consideration to actual students leaving our system.

REVENUES

- ◎ **FEDERAL, STATE GRANTS**
 - Title Grants - Slight Increase
 - IDEA - Flat

- ◎ **STATE AID**
 - FY16 Amounts will be used for planning:
 - Amherst - \$1,346,243
 - Mont Vernon - \$480,290

- ◎ **Catastrophic / Medicaid (Special Education)**
 - Projection will be based on current year projected expenditures
 - Cat Aid will be paid out at an approximate rate of 75%

REVENUES

◎ Unassigned Fund Balance

- District will attempt to curtail expenses whenever possible in order to return funds to relieve tax burden
- Estimate at 1% of budget until December 31
Projections are available

◎ Student Fees - No Change

- Athletic Fees - \$400 Family Cap
- Parking Fees - \$100

ENROLLMENTS

Tied to supplies, materials, educational initiatives and staffing

FY16 Budgeted	815
FY16 Actual	828

FY17 Projection	813
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STUDENT LOAD

Based on Coalition Common Principles

- Personalization - Teaching and learning should be personalized to the maximum feasible extent. Efforts should be directed toward a goal that no teacher have direct responsibility for more than 80 students.
- Currently, teachers have direct responsibility for 80-90 students not including advisory.
 - Teachers: 4.3 Classes per Teacher
 - Curriculum Coordinators: 4.0 Classes per Teacher
- 8 - 12 Students per Advisory
- Total goal of 88 to 90 Students per Teacher

STAFFING CONSIDERATIONS

- ◉ Administrators:

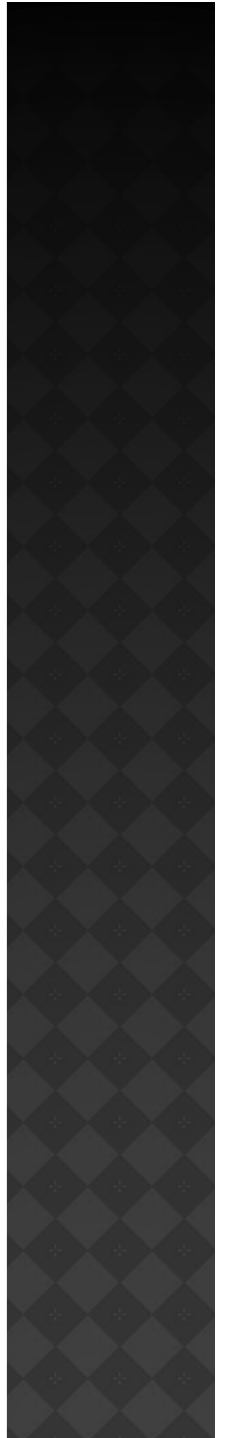
 - Students

 - Faculty/Staff

 - Curriculum

 - Public Relations

 - Resource Management



STAFFING CONSIDERATIONS

- ◎ Regular Education

- ◎ Special Education:
 - Inclusion/Heterogeneity
 - Division 1 - Team assignments, Case Management, Specialized Instruction
 - Division 2 - Case Management, Specialized Instruction
 - Transitions and ASSIST Services
 - New College/Career Readiness Standards

- ◎ School Counselors/School Psychologists

STAFFING CONSIDERATIONS

- ◎ Support Staff:
 - Para-educators
 - IEP and Program Support
 - Participate as advisors, CFG coaches, senior project mentors, and various committees
 - Administrative Assistants
 - Facilities Staff
 - Nutritional Services

STAFFING COSTS

◎Benefits:

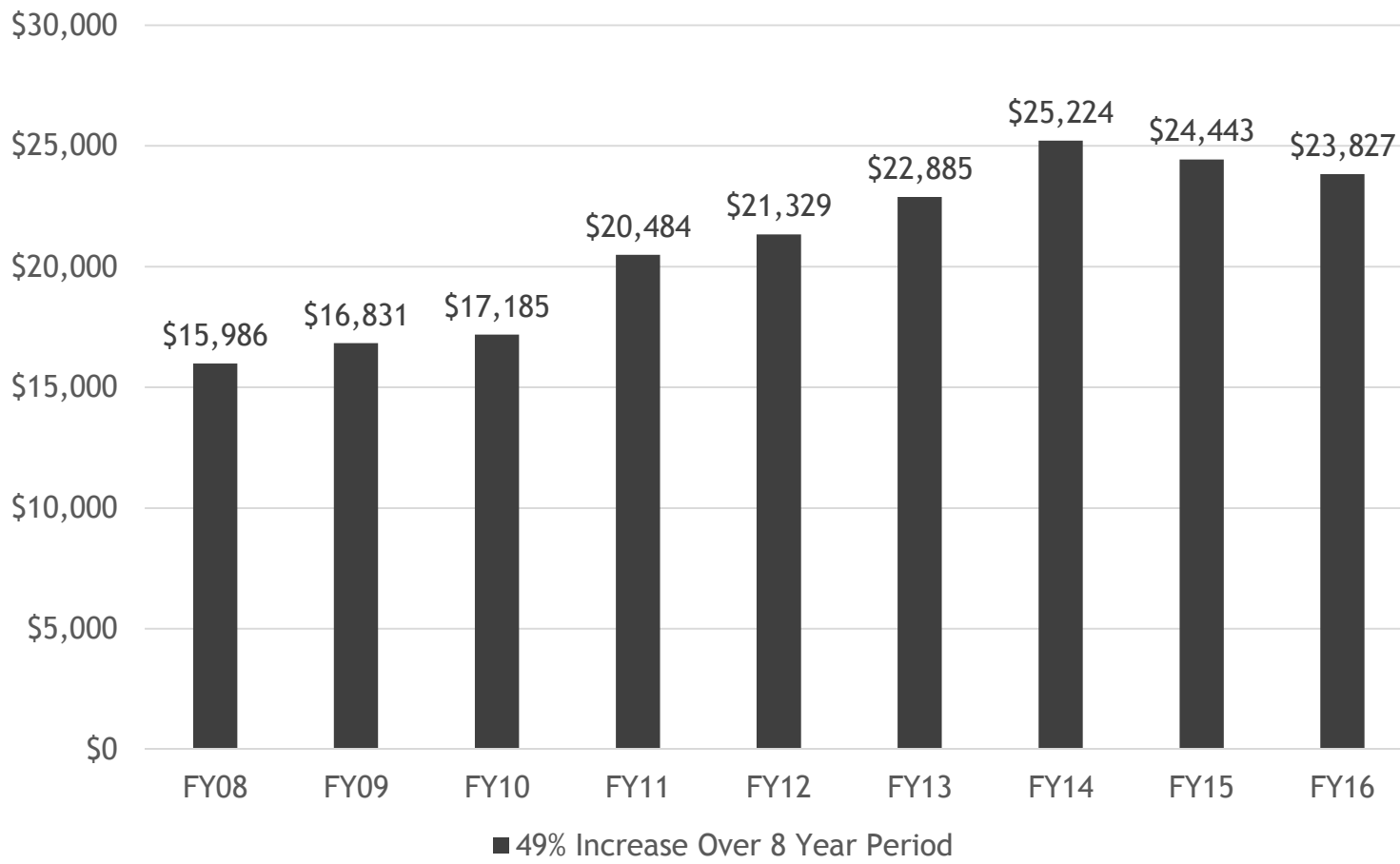
- Health Care - Assuming a 6.5% increase for FY17
- NH Retirement for Non Certified Staff - FY17 rate will remain at 11.17%
- NH Retirement for Certified Staff - FY17 rate will remain at 15.67%

HEALTH INSURANCE COST CONTAINMENT

- ◉ Expensive JY Plan eliminated
- ◉ Rx Benefit reduced
- ◉ Dental Benefit reduced
- ◉ Access to POS Plan frozen
- ◉ High Deductible/HSA Plan introduced
- ◉ Smart Saver Program introduced
- ◉ Wellness Program implemented

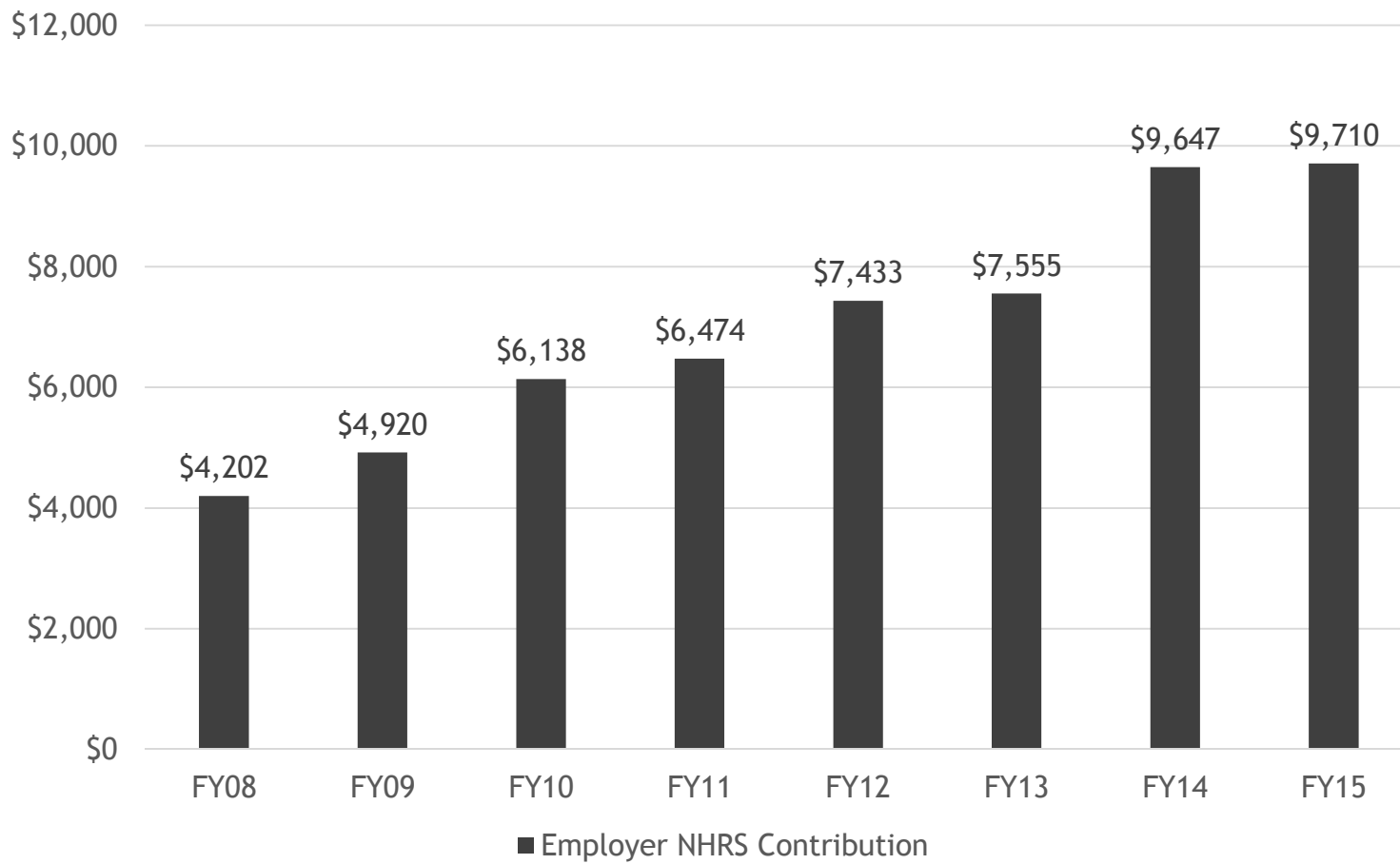
HISTORICAL COST OF HEALTH INSURANCE PREMIUMS

Cost of POS Family Health Insurance



HISTORICAL COST OF NHRS CONTRIBUTIONS

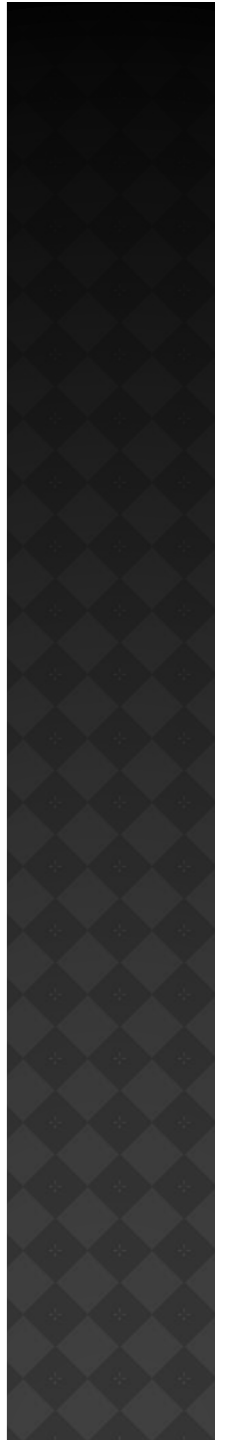
Employer NHRS Contributions Increase of 131%



SUMMARY OF COMBINED BENEFIT COSTS

- FY16 Budgeted Cost of NH Retirement & Health Insurance -
 - \$2.7 million
 - **15.3% of budget**
- FY07 Budgeted Cost of NH Retirement & Health Insurance -
 - \$1.5 million
 - **9% of budget**

This Represents a Total of an
80% Increase in Health &
Retirement Costs over 8 Years.



STAFFING COSTS

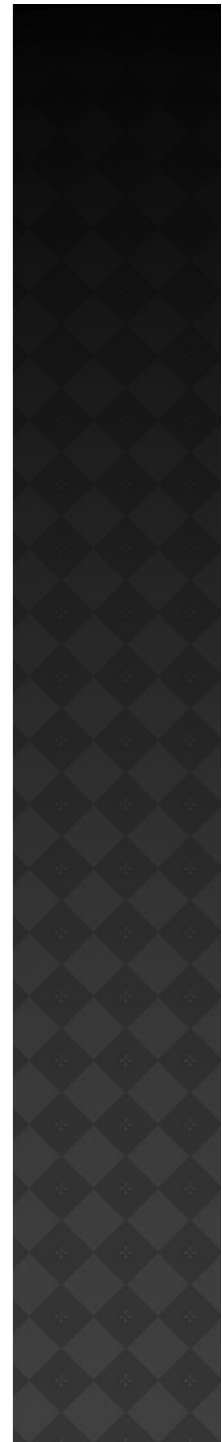
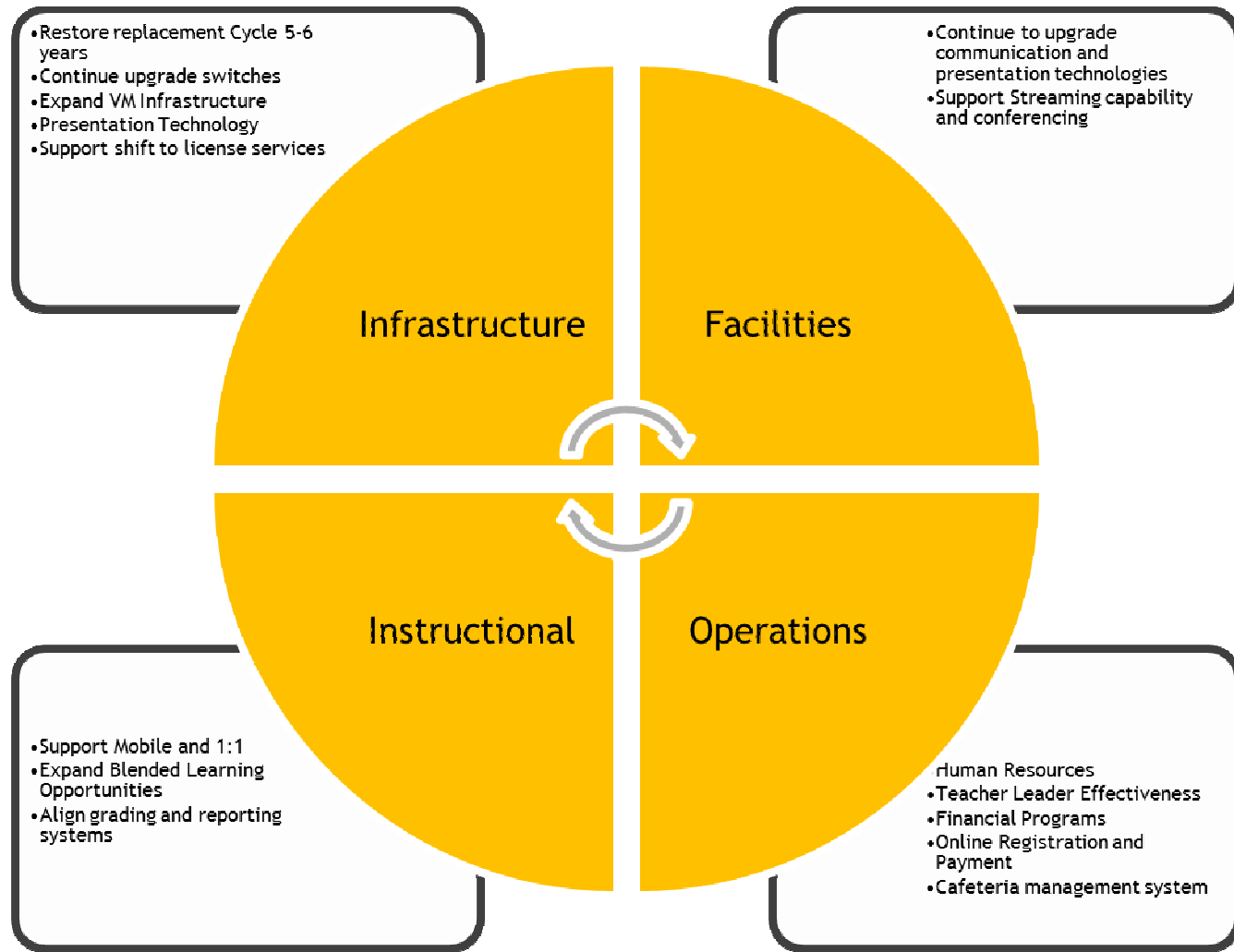
◎ **Contracts for FY17**

- New Agreement negotiated for teachers and support staff - 0% COLA
- Administrative staff: Principal, 3 Deans, 2 Directors

◎ **New Hires/Reductions in Teaching Staff**

- Teachers at Average Salary (\$68,576)

TECHNOLOGY



OPERATIONS

- ◎ ***June Boston-Worcester-Manchester ECI (Employment Cost Index)***
 - 3.0% annual increase

- ◎ ***August Northeast CPI-U (Consumer Price Index - Urban)***
 - -.1% annual increase
 - 1.7% annual increase less food & energy

OPERATIONS

◎ Building and Grounds

■ FY16 Items Completed:

- Replaced Stadium Field track
- Automated Stadium and Back field irrigation systems.
- Replaced Grounds Tractor and attachments.
- Design work being initiated on the Science and Engineering Classrooms renovations.

OPERATIONS

■ FY17 Budget Items:

- Masonry and expansion joint repair, replacement and expansion. (Gale Report)
- Replace 2008 field mower.
- Replace 2004 Toro workman cart.
- Retread interior and exterior stairway trends to locker rooms

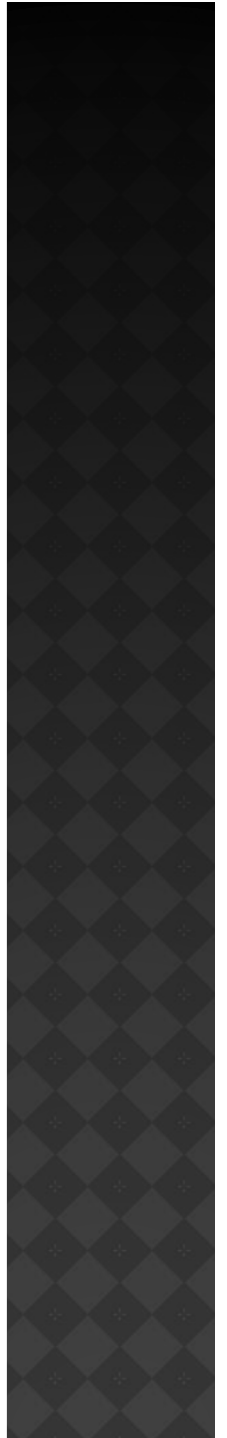
❖ Continuing Future Items:

- Repaving Program Phase I Annex.
- Implement Science and Engineering Classroom renovations.
- Convert two Pod areas to classrooms.
- Community Gardens with irrigation

OPERATIONS

◎ Utilities

- FY17 Budget
 - Natural Gas: -12%
 - Electricity: -3%



OPERATIONS

◎ **Transportation**

- **FY16 - 5 Year Contract to Butler Bussing**
 - Smaller busses for fleet replacements
 - Additional busses for athletic/field trips
 - Ability to change contracted days for hours based calendar
 - 27% Increase

◎ **Food Service -**

- Operating close to break even other than capital equipment
- Expanding catering services
- Replacement and new equipment costs
- New USDA regulations - compliance costs

INITIATIVES -

© Program Of Studies

- Ongoing Text/Resource Purchase to Support Alignment of Pedagogy and Instructional Materials to New Standards
- Summer Institute - Humanities, Science/Math (STEM), Arts
- Explore the Expansion of AP Programming
- Research/Implementation of STEM Initiative
- Research/Implementation Extended Learning Opportunities

INITIATIVES

- ◎ Program Review
 - Grading and Assessment
 - Data analysis plan
 - Schedule analysis

CURRENT CAPITAL FINANCING

Bond Repayments	Principal	Interest	Total
FY14		\$33,524	\$33,524
FY15	\$160,000	\$54,223	\$214,223
FY16	\$155,000	\$46,190	\$201,190
FY17	\$155,000	\$37,898	\$192,898
FY18	\$155,000	\$29,218	\$184,218
FY19	\$155,000	\$25,538	\$175,538
FY20	\$155,000	\$12,245	\$167,245
FY21	\$155,000	\$4,146	\$159,146

EXPENDABLE TRUSTS

● Facility Maintenance	\$109,098
● Unfunded Liabilities for Retirees	\$51,386
● Special Education	\$291,509

BUDGET CALENDAR

Action	Date
Board/Administration Discussion of Budget Assumptions	Oct 1, 2015
Draft 1 Presentation	Nov 10, 2015
School Board/AFC Review of Budget	Nov 10 - Nov 30
Budget Revisions Presentation	Dec 3, 2015
Final Draft/Preparation for Public Hearing	Jan 6/11, 2016
Public Hearing for Budget	Jan 13, 2016
Deliberative Session	Feb 1, 2016
District Voting	Mar 8, 2016

OTHER ASSUMPTIONS

- ◎ **School Board directives for consideration:**
 - Impact of decreases of 3%, 4%, 5%