
Souhegan Cooperative School District

2012-2013 Proposed Bond,
Budget
and other Warrant Articles
Deliberative Session, February 6, 2012

Warrant Articles

Article 1	Election of District Officers
Article 2	Bond Article
Article 3	Operating Budget
Article 4	School Maintenance Trust
Article 5	Athletic Private Expendable Trust
Article 6	Any Other Business

Article 2: Facility Bond

Shall the Souhegan Cooperative School District raise and appropriate **\$2,930,701** (Gross Budget) for renovation, repair and replacement of the roof, HVAC system, paving and interior locking system at Souhegan High School, and authorize the issuance of not more than **\$2,930,701** of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and authorize the school board to issue and negotiate such bonds or notes and determine the rate of interest thereon and the maturity and other terms and conditions thereof; and take any other action necessary to carry out the purpose of this article, and further, raise and appropriate the additional sum of **\$50,066** for the payment of the first interest payment on the aforesaid bond?

Three-fifths vote required to pass.

Souhegan Building Bond History

- 1992: Souhegan High opens its doors, with building funded by \$12,146,508 twenty year bond. Last payment in FY12 Budget.
- 2002: Due to increasing enrollment, Souhegan High Annex is built, funded by \$5,800,000 ten year bond. Last payment in FY13 Budget.
- 2012: The original building is now 20 years old with no major system or structural work to date.

Gale Associates Facility

Recommendations

- Engineers and Architects examined the state of the 20-year old main building and facilities, and 9-year old annex in 2010
- Recommended \$14M in repairs and renovations to support current needs
- Board identified critical items that require immediate attention

Critical Issues to be Addressed

- Main building original (1991) roof is failing and in need of replacement
- Main building HVAC rooftop units are failing and in need of replacement
- Original roads and parking lots have deteriorated
- Interior Locking System is obsolete and does not meet current safety and security standards

Itemized Cost Breakout

- Main Building Roof Replacement: \$1,160,000
- Main Building HVAC Replacement: \$950,000
- Main Building and Annex Interior Locking System: \$220,701
- Essential Paving: \$600,000

- Total Requested Bond Amount: \$2,930,701

Bond Terms

- 10 Year Bond Issue
 - Assumed 3% Interest Rate
 - FY13 Interest Cost - \$50,066
 - Total Interest Cost on \$2.9M bond is \$487,777
-

Current & Future Bond Payments

Fiscal Year	Original Building Bond Payment	Annex Building Bond Payment	Proposed Facility Bond Payment	Total Annual Bond Payment
FY12	\$430,000	\$623,065	0	\$1,053,065
FY13	0	\$594,355	\$50,066	\$644,421
FY14	0	0	\$379,187	\$379,187
FY15	0	0	\$369,625	\$369,625
FY16	0	0	\$360,775	\$360,775
FY17	0	0	\$351,925	\$351,925
FY18	0	0	\$343,075	\$343,075
FY19	0	0	\$334,225	\$334,225
FY20	0	0	\$320,450	\$320,450
FY21	0	0	\$311,750	\$311,750
FY22	0	0	\$303,050	\$303,050
FY23	0	0	\$294,350	\$294,350

Tax Impact of Bond

Fiscal Year	Annual Bond Repayment Amount	Estimated Amherst Tax Impact	Estimated Mont Vernon Tax Impact
FY13	\$50,066	.02	.03
FY14	\$379,187	.20	.24
FY15	\$369,625	.20	.23
FY16	\$360,775	.19	.23
FY17	\$351,925	.19	.22
FY18	\$343,075	.18	.22
FY19	\$334,225	.18	.21
FY20	\$320,450	.17	.20
FY21	\$311,750	.17	.20
FY22	\$303,050	.16	.19
FY23	\$294,350	.16	.19

Comments from the Souhegan Advisory Finance Committee

Article 3: The Budget

Shall the Souhegan Cooperative 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 **\$18,550,794?** Should this article be defeated, the operating budget shall be **\$18,378,827**, which is the same as last year, with certain adjustments required by previous action of the Souhegan Cooperative 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.

Souhegan Cooperative High School

Anticipated for FY13

- ❑ 860 students
- ❑ 163.7 staff including:
 - 108.0 professional staff
 - 55.7 support staff

Two buildings on 42 acres

- ❑ Main building (123,000 square feet)
- ❑ Annex building (40,000 square feet)

Souhegan High School Turns 20

- 20 Years of innovative educational practices
- Many have become considered “best practice”
- Time to revitalize our commitment to exploring new and innovative practices.
- Committed to continuing our role as a leader in public education

SHS Student Achievements

- 91% of SHS graduating seniors entered colleges, universities, or technical schools.
- 38% went to a most , highly or very competitive schools as rated by Barron's Guide.
- 273 AP exams were given in 15 subject areas to 148 students; 77% of the students scored a 3, 4 or 5.
- 2 students were National Merit Scholarship finalists and 3 achieved "commended" status.
- 8 choir students were selected for All New England Chorus..
- 3 band students selected for/participating in All-New England Band Festival at Plymouth State University.
- 20 band students selected for NH Band Directors Assoc. Honor Band.
- 4 students had work selected and displayed at the National Art Education Association conference in NYC
- 15 students won recognition at various levels in the NH Scholastic Art Awards competition.
- 2 students participating in Poetry Out Loud won 4 year college scholarships; 1 went on to be named a national finalist (nearly all students have participated in the introductory activities for Poetry Out Loud thus far this year)
- 85% of SHS students participated in an athletic or co-curricular activity.
- Math team was 2nd in Division 1 of the state competition; Envirothon team won 4th place in state competition (field of 22 teams); Ocean Bowl team won 2nd for the second straight year in state competition (undefeated until final round where lost in double elimination contest).
- SHS had 37 NHIAA Scholar Athletes.
- SHS has made 24 final four appearances and won 5 state titles in end-of-season tournaments over the past three years.
- The class of 2011 accumulated in excess of 24,500 hours of community service in their 4 years at SHS.

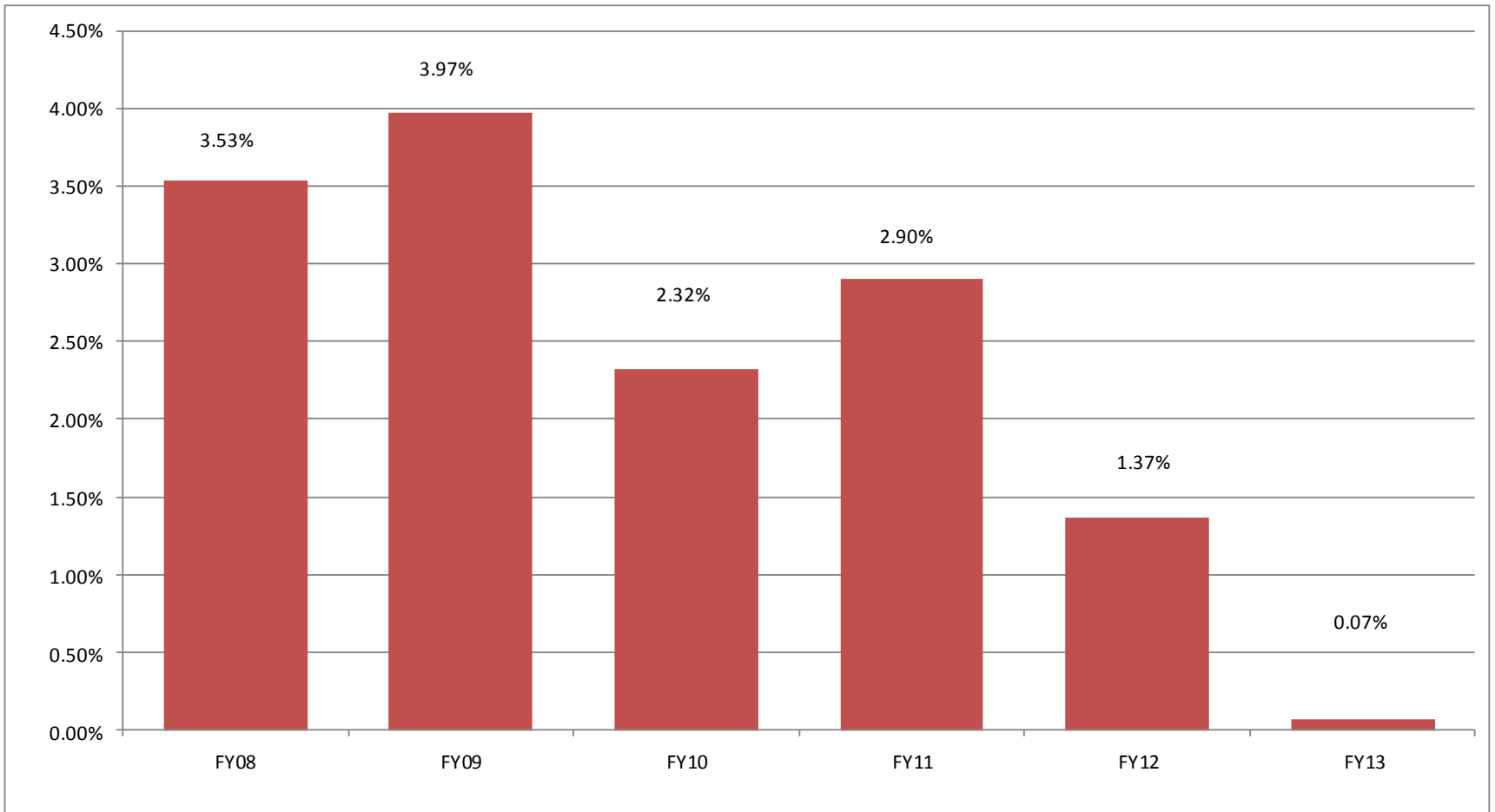
SHS Staff Achievements

- **7 staff members presented at this year's Coalition of Essential Schools' Fall Forum at the MET school in Providence, R.I.**
- **World Language Teacher received Fulbright Award**
- **Social Studies teacher received Educator of the Year for the World Affairs Council of New Hampshire**
- **Art teacher presented at the New Hampshire House Education Committee**
- **Four teachers participated in national trainings with the College Board**
- **Facilitative Leadership training sponsored by our own staff members who are nationally trained facilitators of the work through the School Reform Initiative.**
- **Art teacher represented N.H. at the Leadership Assembly of the National Art Education Association**

School Board 2011-12 Priorities

- Fiscal Management
 - Budget Development
- Policies
 - Fundraising, Facility Naming, Service Animals, Staff Ethics and Conduct, and policies mandated by State and Federal Law
- Facilities
 - Prioritize Gale Report Recommendations
 - Security Enhancements
 - Reconfiguration of Cafeteria/Art/Wellness Space
- SAU 39 Cooperation
 - Aim for consistent budgeting, calendars, curriculum, transition, and policies across Souhegan, Amherst, and Mont Vernon Districts

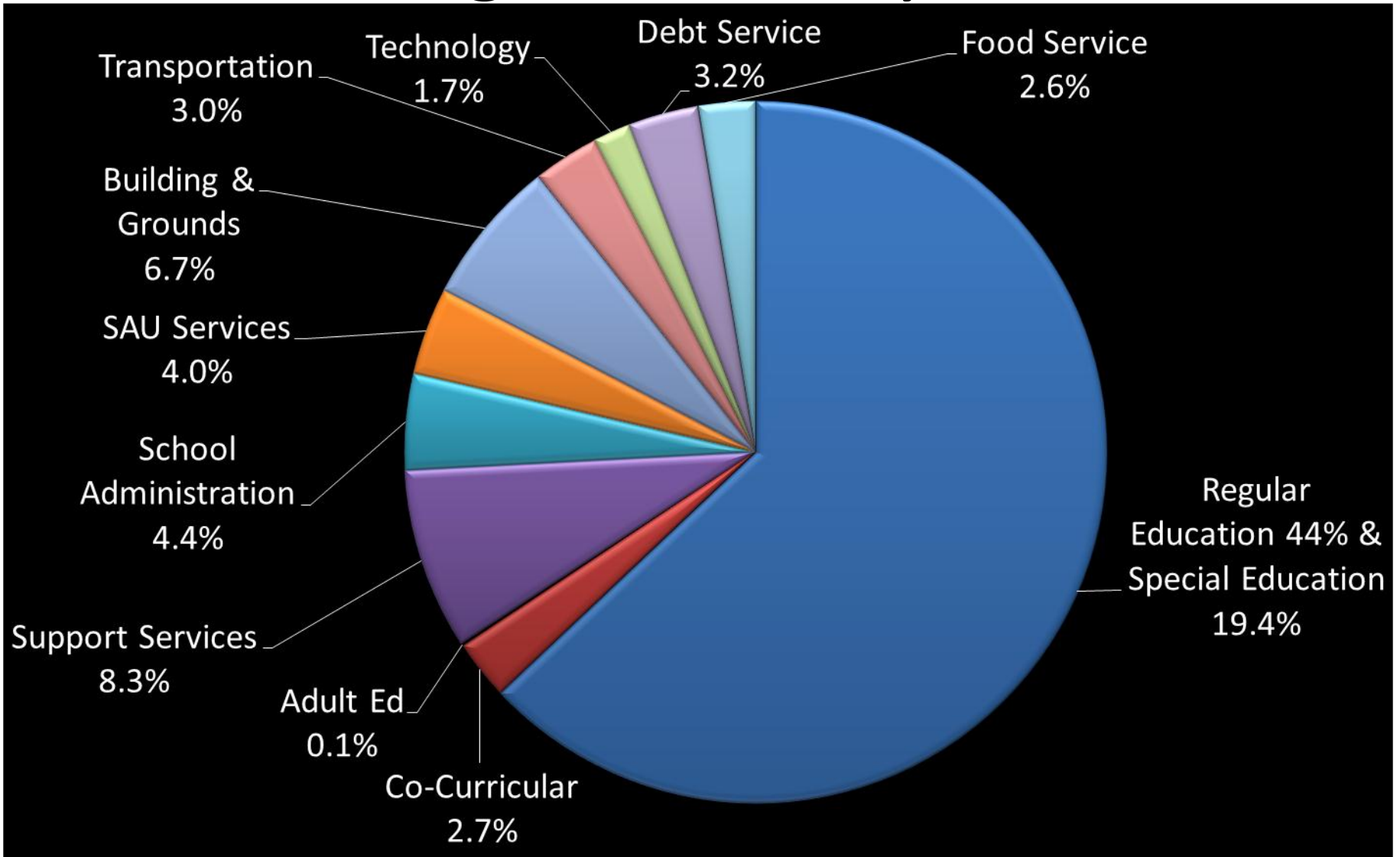
Annual Percentage Change from Budget to Budget



Operating Budget

The Souhegan School District Proposed Budget for FY13 is \$18,550,794, an increase of \$12,758 or 0.07% over the FY12 adopted budget.

FY13 Budget – Cost by Function



Budget Drivers

Reduction due to Bond Payout	\$458,710
One Time Expendable Trust Deposit	<u>\$65,000</u>
Total Cost Reduction	<u>\$523,710</u>
Health Benefits +7%	
Dental Benefits +14.8%	\$147,867
NH Teacher Retirement +24.6%	
Employee Agreement New Costs	\$269,419
Special Education Additional Out of District Costs	\$110,622
Additional Instruction Costs	<u>\$85,076</u>
Total Additional Costs	<u>\$612,984</u>

What has changed in this budget?

■ Staffing

- Increase of 1.4 FTE Teaching Staff
- Increase of hours for 2 Administrative Assistants
- Increase of .7 Para Professional
- Decrease of .5 Custodian
- Decrease of .7 Food Service Staff

■ Security

- Locker Pod Replacements

■ Other

- Addressing smaller Facilities items per Gale Report

Special Education

- What is Special Education
- Factors impacting costs
 - Personnel
 - Negotiated agreement
 - Insurance
 - Programs

Program Changes

- Delivery of In District services
 - Reduction in Out of District placements
 - Supports for additional In District placements

- Change in delivery of In District services
 - Reading Services
 - Speech Therapy
 - Therapeutic Services

How are students successful?

- ❑ Indicators of success
 - Inclusionary Practices
 - Graduation Rate
 - ❑ 100% graduation
 - ❑ 80% attending post secondary education
 - Parent Involvement
 - Transition Planning

SAU 39 Apportionment Formula

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

The apportionment shall be based ½ on the average membership in attendance for the previous school year and ½ on the most recent available equalized valuation of each district as of June 30 of the preceding school year.

FY2012-2013	Souhegan	Amherst	Mont Vernon	SAU 39
SAU 39 Apportionment %	34.73%	56.63%	8.64%	100%
SAU 39 Apportionment \$	\$697,853	\$1,138,006	\$173,699	\$2,009,558

SAU 39 Budget

- SAU 39 apportioned among the Souhegan Cooperative School District, the Amherst School District, and the Mont Vernon School District
- Functions performed in the SAU are the ones most efficiently consolidated or those that facilitate a more cohesive Pre-Kindergarten through 12th grade education for all our students.
- The FY13 SAU budget of \$2,066,409 represents an increase of \$36,798 or 1.81% over FY12.

SAU 39 Budget (continued)

This increase is primarily due to:

- ❑ Increased health & dental insurance costs
- ❑ 1% salary increase

Revenue Summary

	<i>Item</i>	<i>FY12 DRA</i>	<i>FY13 Proposed</i>	<i>Change</i>
	General Fund Expenditures	\$17,822,183	\$17,885,154	\$62,971
	Special Revenue and Food Service	\$715,853	\$665,640	(\$50,213)
→	Budgeted Expenditures (All Funds)	\$18,538,036	\$18,550,794	\$12,758
→	Unreserved Fund Balance	\$502,584	\$280,000	(\$222,584)
	State Aid			
	School Building Aid	\$303,650	\$232,000	(\$71,650)
	Catastrophic Aid	\$298,027	\$300,000	\$1,973
→	Other (NH Retirement)	\$14,936	\$0	(\$14,936)
	Subtotal: State Aid	\$616,613	\$532,000	(\$84,613)
	Federal Aid			
	Grants In Aid	\$194,790	\$194,790	\$0
	Medicaid	\$100,000	\$100,000	\$0
→	Other Federal Sources (Ed Jobs Program)	78,805	\$0	(\$78,805)
	Subtotal: Federal Aid	\$373,595	\$294,790	(\$78,805)
	Local Revenue			
	Tuition - Parents, Summer School, Adult Ed	\$31,000	\$34,000	\$3,000
	Interest Income	\$6,000	\$6,000	\$0
	Food Service	\$521,063	\$470,850	(\$50,213)
	Pupil Activities	\$168,500	\$165,000	(\$3,500)
	Rentals	\$10,000	\$10,000	\$0
	Other - Local Grants & Trusts	\$2,000	\$2,000	\$0
→	Subtotal: Local Revenue	\$738,563	\$687,850	(\$50,713)
	Assessment:			
	Budgeted Expenditures (All Funds)	\$18,538,036	\$18,550,794	\$12,758
	Less Unreserved Fund Balance	\$502,584	\$280,000	(\$222,584)
	Less Subtotal: State Aid	\$616,613	\$532,000	(\$84,613)
	Less Subtotal: Federal Aid	\$373,595	\$294,790	(\$78,805)
	Less Subtotal: Local Revenue	\$738,563	\$687,850	(\$50,713)
→	Current Appropriation	\$16,306,681	\$16,756,154	\$449,473

Souhegan Cooperative School District Revenue Summary

<i>Item</i>	<i>FY12 DRA</i>	<i>FY13 Proposed</i>	<i>Change</i>
Budgeted Expenditures (All Funds)	\$18,538,036	\$18,550,794	\$12,758
Unreserved Fund Balance	\$502,584	\$280,000	(\$222,584)
TOTAL State Aid	\$616,613	\$532,000	(\$84,613)
TOTAL Federal Aid	\$373,595	\$294,790	(\$78,805)
TOTAL Local Revenue	\$738,563	\$687,850	(\$50,713)
Current Appropriation	\$16,306,681	\$16,756,154	\$543,965
Total Credits- Amherst	\$2,862,196	\$2,887,255	\$25,059
Assessment - Town of Amherst	\$10,835,392	\$11,184,563	\$349,171
Tax Rate - Amherst	\$6.93	\$7.16	\$0.23
Statewide School Property Tax - Amherst	\$0.90	\$0.92	\$0.02
Total School Tax - Town of Amherst	\$7.83	\$8.08	\$0.25
Total Credits- Mont Vernon	\$753,545	\$760,406	\$6,861
Assessment - Town of Mont Vernon	\$1,855,548	\$1,923,930	\$68,382
Tax Rate - Mont Vernon	\$7.26	\$7.52	\$0.26
Statewide School Property Tax - MV	\$0.82	\$0.84	\$0.02
Total School Tax - Town of Mont Vernon	\$8.08	\$8.36	\$0.28

Proposed Souhegan Budget Amherst Tax Rate Summary *

	Estimated Tax
FY12 Souhegan Tax Rate (amount / \$1,000)	\$7.83
Estimated FY13 Souhegan Tax Rate	\$8.08
Estimated FY13 Souhegan Tax Rate Increase	\$0.25
Estimated FY13 Tax Increase on \$325,000 home	\$81.25

* Includes estimated Statewide School Property Tax

Proposed Souhegan Budget

Mont Vernon Tax Rate Summary *

	Estimated Tax
FY12 Souhegan Tax Rate (amount / \$1,000)	\$8.08
Estimated FY13 Souhegan Tax Rate	\$8.36
Estimated FY13 Souhegan Tax Rate Increase	\$0.28
Estimated FY13 Tax Increase on \$400,000 home	\$112

* Includes estimated Statewide School Property Tax

What is the default budget?

If this year's proposed budget is **defeated**, the school district can **continue to operate** using the dollar amount in the approved operating budget for FY12, **reduced** by one-time expenditures, and **reduced and increased** by contractual agreements and other obligations previously incurred or mandated by law.

Default Budget Calculation

Approved FY12 Budget	\$18,538,036
Net changes	(\$ 159,209)
Total FY13 Default Budget	\$18,378,827
Proposed Budget FY13	<u>\$18,550,794</u>
Difference (Proposed to Default)	\$ 171,967

Default Budget

Souhegan Cooperative School District FY13

Acct #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Adopted Operating Budget	Increases/ Decreases	One Time Initiatives	DEFAULT BUDGET
1100-1199	Regular Education Programs	\$ 7,564,003	\$ 377,110	\$ (14,707)	\$ 7,926,406
1200-1299	Special Education Programs	\$ 3,370,665	\$ 223,634	\$ -	\$ 3,594,299
1400-1499	Co-Curricular Programs	\$ 450,044	\$ 23,729	\$ -	\$ 473,773
1600-1899	Adult & Community Programs	\$ 5,733	\$ (190)	\$ -	\$ 5,543
	INSTRUCTION (1000-1999)	\$ 11,390,445	\$ 624,283	\$ (14,707)	\$ 12,000,021
2000-2199	Student Support Services	\$ 1,017,190	\$ (23,250)	\$ -	\$ 993,940
2200-2299	Instructional Staff Services	\$ 517,643	\$ 9,105	\$ -	\$ 526,748
	SUPPORT SERVICES (2000-2999)	\$ 1,534,833	\$ (14,145)	\$ -	\$ 1,520,688
2300-840	School Board Contingency	\$ 1	\$ -	\$ -	\$ 1
2310-2319	Other School Board	\$ 54,938	\$ (5,018)	\$ -	\$ 49,920
	GENERAL ADMINISTRATION	\$ 54,939	\$ (5,018)	\$ -	\$ 49,921
2320-311	SAU Management Services	\$ 685,464	\$ 12,389	\$ -	\$ 697,853
2400-2499	School Administration Service	\$ 850,240	\$ (47,940)	\$ -	\$ 802,300
2500-2599	Business	\$ 4,000	\$ (500)	\$ -	\$ 3,500
2600-2699	Operation & Maintenance of Plant	\$ 1,315,393	\$ (141,355)	\$ -	\$ 1,174,038
2700-2799	Student Transportation	\$ 531,463	\$ 18,794	\$ -	\$ 550,257
2800-2899	Technology	\$ 322,341	\$ (14,466)	\$ -	\$ 307,875
	EXECUTIVE ADMINISTRATION	\$ 3,708,901	\$ (173,078)	\$ -	\$ 3,535,823
5100-5119	Debt Service - Principal	\$ 672,846	\$ -	\$ (92,846)	\$ 580,000
5120-5122	Debt Service - Interest	\$ 380,219	\$ -	\$ (365,864)	\$ 14,355
	OTHER OUTLAYS (5000-5999)	\$ 1,053,065	\$ -	\$ (458,710)	\$ 594,355
5220-5221	To Food Service	\$ 15,000	\$ -	\$ -	\$ 15,000
5252	To Expendable Trusts	\$ 65,000	\$ -	\$ (65,000)	\$ -
	FUND TRANSFERS	\$ 80,000	\$ -	\$ (65,000)	\$ 15,000
	FOOD SERVICE FUND	\$ 521,063	\$ (52,834)	\$ -	\$ 468,229
	GRANT FUND	\$ 194,790	\$ -	\$ -	\$ 194,790
	TOTALS	\$ 18,538,036	\$ 379,208	\$ (538,417)	\$ 18,378,827

Proposed versus Default Budget Estimated Tax Rate Summary

		Amherst	Mont Vernon
Proposed Budget	\$18,550,794	\$8.08	\$8.36
Default Budget	\$18,378,827	\$7.99	\$8.26
Difference	\$171,967	\$0.09	\$0.10

Comments from the Souhegan Advisory Finance Committee

Article 4: School Maintenance Trust

Shall the Souhegan Cooperative School District vote to raise and appropriate up to **\$65,000** from the year-end undesignated fund balance (surplus) if available on July 1, 2012 to be added to the Expendable Trust Fund known as the School Maintenance Fund previously established in March, 2005?

Majority vote required to pass.

Tax Rate Impact	Amount	Amherst	Mont Vernon
Maintenance Trust	\$65,000	0.03	0.04

Comments from the Souhegan Advisory Finance Committee

Article 5: Athletic Facility Private Expendable Trust

Shall the Souhegan Cooperative School District vote to authorize the school board to accept a private expendable trust fund under the provisions of RSA 198:20-c, VI for the for the purpose of building, maintaining, improving, and renovating athletic fields, athletic facilities, and athletic infrastructure of the Souhegan School District and to support athletic programs in the Souhegan School District?

Majority vote required to pass.

Private Expendable Trust

- Purpose:
 - Fund raise for athletic facilities as recommended by Gale Report
 - Benefit to students, citizens, & recreation
- Donations are tax deductible
- Only private money can be added to Trust
- No tax impact
- This is not a 501(c)3

Comments from the Souhegan Advisory Finance Committee

Tax Impact Summary

	Amount	Amherst	Mont Vernon
Bond Interest	\$50,066	0.02	0.03
Gross Budget	\$18,550,794	0.25	0.28
Maintenance Trust	\$65,000	0.03	0.04
Athletic Facilities Trust	\$0	0.00	0.00

The Souhegan Cooperative School Board

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

Thank you!