



Amherst School District

FY25 Public Hearing
Budget and Warrant Articles
January 9, 2024

Warrant Articles



**Elementary School
Building Bond
\$49,997,214**

**Budget: \$34,055,985
Default: \$33,116,509**

**Capital Facilities Fund
\$675,000**

**Technology Fund
\$75,000**

**Vehicle Fund
\$30,000**

Major Stories-Budgetary Impact

- ▶ Major Cost Driver
 - ▶ Significant Increase in Health and Dental Insurance, 21.8% and 4.7%
- ▶ Continue Support for School Community Needs
 - ▶ Operationalize CBAs approved March 2023
 - ▶ Staffing Changes Based on Student Need and Enrollment
 - ▶ Maintain Target Class Sizes
 - ▶ Small Increase to Administrative Team to Support Teacher/Student Needs
 - ▶ Continued Focus on Literacy
 - ▶ Increase to 16 Buses to Address Timeliness and Instructional Time Issues
 - ▶ Implement Newly Developed Technology Plan
 - ▶ Prioritize Zero Based Budgeting Approach
- ▶ Continue Strategic Investment in Facilities
 - ▶ Bond for Elementary School Project
 - ▶ Capital Needs Projects-Roof and Unit Ventilators at AMS
 - ▶ Preventive Maintenance





Budget Review

Article 13-Operating Budget

Article 13.

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 amounts 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 thirty four million fifty five thousand nine hundred sixty five dollars (**\$34,055,985**)? Should this article be defeated, the default budget shall be thirty three million one hundred sixteen thousand five hundred and nine dollars (**\$33,116,509**) 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.

*NOTE: Warrant Article 13 (Operating Budget) does not include appropriations proposed in any other warrant articles.



FY25 Proposed Operating Budget



FY24 Operating Budget *	\$32,796,681
FY25 Operating Budget	\$34,055,985
\$ Change	\$1,259,304
% Change	3.8%

**Excludes FY24 CRF Special Warrant Article- \$605,000*

Budget Comparison by Fund



Fund	FY24 Operating (Default)	FY25 Proposed	\$ Change	% Change
General	\$31,838,938	\$32,947,356	\$1,108,418	3.3%
Food Service	\$644,743	\$776,629	\$131,886	0.4%
Grants	\$313,000	\$332,000	\$19,000	0.1%
TOTAL	\$32,796,681	\$34,055,985	\$1,259,304	3.8%

Budget by Category



FY24 Operating Budget	\$32,796,681	% Change
CW-Administration/Curriculum	\$341,696	1.0%
Facilities	\$271,737	0.8%
Student Services-Incl Transportation	\$194,380	0.6%
Technology	\$138,379	0.4%
School Nutrition Services	\$131,886	0.4%
Capital/Misc.	\$64,124	0.2%
Transportation -Regular Ed	\$62,066	0.2%
AMS-Administration/Curriculum	\$36,036	0.1%
Grants	\$19,000	0.1%
Total Change	<u>\$1,259,304</u>	<u>3.8%</u>
FY25 Proposed Budget	\$34,055,985	

Budget by Personnel/Non Personnel

	FY24 Operating Budget	\$32,796,681	% Change
Personnel	Benefits-Health & Dental	\$816,463	2.5%
	Salaries/Other Benefits	(\$22,402)	(0.1%)
Non Personnel	Facilities	\$133,536	0.4%
	Technology	\$128,698	0.4%
	Food Service	\$119,737	0.3%
	Transportation (reg. ed.)	\$62,066	0.2%
	Administration	\$24,862	0.1%
	Student Services	\$2,166	0.0%
	Curriculum	(\$16,049)	0.0%
	Misc./Grants	\$10,227	0.0%
	Total Change	<u>\$1,259,304</u>	<u>3.8%</u>
	FY25 Proposed Budget	\$34,055,985	



Proposed Staffing Changes



Position-Salary and Benefits	Cost
Add AMS LEA Representative (.6 FTE) *	\$75,306
Add 1 Kindergarten Paraprofessional-CW*	\$53,296
Add .4 Library Assistant -CW*	\$10,471
Decrease 1 Lunch/Recess Monitor-CW**	(\$9,751)
Decrease Paraprofessionals ** (based on projected student need)	(\$203,266)
1 Regular Ed Teacher-AMS **	(\$114,389)
TOTAL	(\$188,333)

* Not included in Default

**Eliminated from Default

Enrollment & Class Size Targets



	Targets			FY24 Current - Oct 1			*FY 25 Projected		
<u>Grade Level</u>	<u>Min</u>	<u>Goal</u>	<u>Max</u>	<u>Enrollment</u>	<u>Teachers</u>	<u>Ratio</u>	<u>Enrollment</u>	<u>Teachers</u>	<u>Ratio</u>
Kindergarten	15	17	19	107	6	17.8	128	7	18.3
Grade 1	16	18	20	135	8	16.9	120	7	17.1
Grade 2	16	18	20	137	8	17.1	144	7	20.6
Grade 3	18	20	22	131	6	21.8	138	7	19.7
Grade 4	18	20	22	129	6	21.5	137	6	22.8
<u>Sub-Total</u>				<u>639</u>	<u>34</u>	<u>18.8</u>	<u>667</u>	<u>34</u>	<u>19.6</u>
Grade 5	20	22	24	153	8	19.1	131	6	21.8
Grade 6	20	22	24	136	6	22.7	156	7	22.3
Grade 7	20	22	24	184	8	23	170	8	21.3
Grade 8	20	22	24	172	8	21.5	184	8	23
<u>Sub-Total</u>				<u>645</u>	<u>30</u>	<u>21.5</u>	<u>641</u>	<u>29</u>	<u>22.1</u>
<u>Total</u>				<u>1284</u>	<u>64</u>	<u>20.1</u>	<u>1308</u>	<u>63</u>	<u>20.8</u>

Minimum or Below	Above Minimum	Maximum or above
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Default Calculation

FY25 Default Calculation



FY24 Voted Budget (Default)	\$33,401,681
Remove Special Warrant Article	<u>(\$605,000)</u>
	\$32,796,681
Employer Paid Salary/Benefits <i>(regular ed. and student services)</i>	\$255,434
Food Service (non-salary/benefits)-offset by revenue	\$112,596
Grants-offset by revenue	\$19,000
Debt Service Interest	(\$8,288)
SAU 39 Assessment	(\$11,080)
Student Services <i>(out of district tuition, transportation, other required services)</i>	(\$47,834)
TOTAL CHANGE	\$319,828
<u>FY25 Default Calculation</u>	<u>\$33,116,509</u>

FY25 Default to Proposed Budget Calculation



<u>FY25 Default Calculation</u>	<u>\$33,116,509</u>	
Facilities	\$272,487	0.8%
AMS-Administration/Curriculum	\$233,512	0.7%
Technology	\$138,278	0.4%
CW-Administration/Curriculum	\$131,706	0.4%
Capital/Misc.	\$90,624	0.3%
Transportation	\$62,066	0.2%
School Nutrition Services	\$10,803	0.0%
<u>TOTAL CHANGE:</u>	<u>\$939,476</u>	
<u>FY25 Proposed Budget</u>	<u>\$34,055,985</u>	<u>2.8 %</u>



Revenue Review

Projected Revenue



<u>Revenue Summary</u>			
<u>Revenue</u>	<u>FY24</u>	<u>FY25</u>	<u>Difference</u>
Food Service	\$636,673	\$776,629	\$139,956
Grants	\$313,000	\$332,000	\$19,000
Other Federal/State/Local	\$2,089,571	\$2,240,772	\$151,201
Voted from Fund Balance (warrant articles) <i>(Projected for FY25)</i>	\$605,000	\$780,000	\$175,000
Fund Balance to Offset Tax Rate <i>(Projected for FY25)</i>	\$772,229	\$385,000	(\$387,229)
Subtotal Revenues	\$4,416,473	\$4,514,401	\$97,928

Projected Tax Rate Impact-Budget



	FY24	FY25	Difference	Est. Tax Impact
Total Appropriation Budget & Warrant Articles (Excl. Bond)	\$33,401,681	\$34,835,985	\$1,434,304	
Less: Revenue	\$4,416,473	\$4,514,401	\$97,928	
Less: Adequacy Aid	\$3,293,528	\$3,254,645	(\$38,883)	
Less: Statewide Property Tax	\$2,435,700	\$2,472,779	\$37,079	
Tax Effort	\$23,255,980	\$24,594,160	\$1,338,180	\$0.56
Valuation	\$2,390,811,306			



Warrant Articles

Article 14-Capital Reserve Expendable Trust Fund



Article 14.

Shall the Amherst School District raise and appropriate the sum of six hundred seventy five thousand dollars (**\$675,000**) to be added to the Amherst School District Capital Facilities Repair, Maintenance and Improvement Expendable Trust Fund for repairing, maintaining, and improving capital facilities, previously established in March 2003? This anticipated sum to come from the June 30, 2024 year-end unassigned fund balance (surplus) available for transfer on July 1, 2024. No amount to be raised from new taxation.

Majority vote required.

Capital Reserve Expendable Trust Fund



Capital Facilities Fund Warrant Article

\$675,000

- ▶ Year 5 of 20-Year Capital Needs Assessment Plan (CNA)
 - ▶ Established March 2003
 - ▶ Current Balance: \$2,100,000
 - ▶ Projects for FY24: \$1,800,000
 - ▶ Planned Annual Balance: \$100,000/building (\$300,000 total)

- ▶ Add to Existing Expendable Trust Fund
 - ▶ Priority-Roof and Unit Ventilator Project
 - ▶ CNA to be adjusted in future years if Bond passes

Capital Needs Assessment Funding Plan*



<u>Fiscal Year</u>	<u>Contribution</u>	<u>Withdrawal</u>	<u>Balance</u>
FY23 Balance			\$1,500,000
FY24	\$605,000	\$1,800,000	\$305,000
FY25	\$675,000	\$10,000	970,000
FY26	\$675,000	\$1,340,000	\$305,000
FY27	\$675,000	\$380,000	\$600,000
FY28	\$550,000	\$322,000	\$828,000

- ▶ **FY24-Roof and Unit Ventilators**
- ▶ **FY25-AMS Outdoor Courts**
- ▶ **FY26-AMS Emergency Generator; Clark Sealcoat, Boilers, Emergency Lights, Ext. Walls, Multipurpose Walls & Ceilings; Wilkins Boilers, HVAC, Lighting, Ext. Walls, Caulking Trim, Soffit, Fascia**
- ▶ **FY27-AMS Roof PVC Membrane**
- ▶ **FY 28-AMS Elevator, Radio Systems; Clark Int. Walls/Ceilings/Floors; Wilkins Sealcoat, Lighting, Radio**

**In accordance w/current CNA; subject to change based Elementary School Building Project*

Article 15-Technology Expendable Trust Fund



Article 15.

Shall the Amherst School District establish a Technology Expendable Trust Fund under the provisions of RSA 198:20-c V for the purpose of purchasing, updating, maintaining, and replacing hardware, software, services, and technology infrastructure, and to raise and appropriate the sum of seventy five thousand dollars (\$75,000) to be placed in this fund? Further, to name the Amherst School Board as agents to expend from said fund. This anticipated sum to come from up to the June 30, 2024 unassigned fund balance (surplus) available for transfer on July 1, 2024. No amount to be raised from new taxation.

Majority Vote Required.

Article 16 Vehicle Expendable Trust Fund

Article 16.

Shall the Amherst School District establish a Vehicle Expendable Trust Fund per RSA 198:20-c, V for the purpose of purchasing new vehicles, replacing existing vehicles, and for major repairs and to raise and appropriate the sum of thirty thousand dollars (**\$30,000**) to be placed in this fund? Further, to name the Amherst School Board as agents to expend from said fund. This anticipated sum to come from the June 30, 2024 unassigned fund balance (surplus) available for transfer on July 1, 2024. No amount to be raised from new taxation.

Majority Vote Required.





Elementary School Building Project

Article 12-Bond Warrant Article

Article 12.

To see if the District will vote to raise and appropriate the sum of forty nine million nine hundred and ninety seven thousand two hundred fourteen dollars (\$49,997,214) (gross budget) to finance the major addition, reconstruction and renovation project for the Wilkins Elementary School building, located at 80 Boston Post Road, Amherst, NH and to authorize the issuance of not more than forty nine million nine hundred and ninety seven thousand two hundred fourteen dollars (\$49,997,214) of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any action or to pass any other vote relative thereto, and further to raise and appropriate an additional sum of one million two hundred forty nine thousand nine hundred thirty dollars (\$1,249,930) for the first year's interest payment on the bond. 3/5 ballot vote required.



Key Considerations FY25

- ▶ **Defeated Proposals**
 - ▶ '22 and '23 defeated bond requests for a PK-5 Elementary School
- ▶ **Back to the Drawing Board**
 - ▶ Community Feedback Surveys and Sessions
 - ▶ Cost, Scope & Clark Maintained
 - ▶ Summer '23 Amherst School Board Facilities Retreat
 - ▶ Estimate and Fully Cost Two Options
 - ▶ Renovation/Addition
 - ▶ “Build to Suit”
 - ▶ Educational Program revisions for reduced grades (1-5) and refined
- ▶ **Clark School Remains PK-K**
 - ▶ Explored possibility of early childhood program at SHS
- ▶ **SHS Space Utilization Analysis Completed**

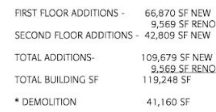


FY25 Facility Project - Wilkins

- ▶ Proposed Article 12 on March 12, 2024 Ballot
- ▶ Total Appropriation Amount: \$49.9M
- ▶ Build to Suit Option: 1st-5th Grades

As Favored by Amherst Buildings and Grounds Committee





banwell
ARCHITECTS

Build to Suit - Second Floor



OPTION 2- SECOND FLOOR PLAN
1"=20'

FIRST FLOOR ADDITIONS -	66,870 SF NEW
SECOND FLOOR ADDITIONS -	9,569 SF RENO
TOTAL ADDITIONS -	109,679 SF NEW
TOTAL BUILDING SF	119,248 SF
* DEMOLITION	41,160 SF



WILKINS ELEMENTARY
80 BOSTON POST ROAD
AMHERST, NH
11/17/23



Build to Suit -Site



Conceptual Exterior Front



What is different in 2024?



2023 Proposal (FY24)	2024 Proposal (FY25)
\$54,250,179 (\$56.3M 4% escalation)	\$49,997,214
Grades PK-5	Grades 1-5
146,229 sq.ft	119,248 sq. ft
Eliminates need for Clark School	Maintains Clark School PK & K
Larger footprint on site	Smaller footprint on site

Features

- ▶ **Functional Spaces with Classic Design**
 - ▶ Developmentally appropriate educational space Grades 1-5
 - ▶ Space designed to meet curriculum and student needs
 - ▶ Aligned tightly with current and projected enrollment
- ▶ **Enhanced Safety & Security**
 - ▶ Removes Need for Detached Portables
 - ▶ Front Entrance Designed to Meet Homeland Security Emergency Management Specifications
 - ▶ Comprehensive Camera, Alarm, Phone, and Improved Fire Safety Systems
- ▶ **New Systems**
 - ▶ Addresses aging, out of compliance, end of life systems with energy efficient systems
 - ▶ Provides excellent indoor air quality and temperature control
- ▶ **Improved Traffic Flow**
 - ▶ Removes 75 cars from Boston Post Road
 - ▶ Expands parking capacity



Tax Impact and Total Cost-Level Principal 25 Years



Tax Impact and Cost Assumptions	
Payment Type	Level Principal
Assessed Valuation	\$2,390,811,306
Average Home	\$482,000

Bond Amount	\$49,997,214
Term *	TBD
Interest Rate *	TBD

**Most Updated Rate is for 30 year at 4.09%; An estimated tax impact will be provided following the next bond sale*

Summary of Warrant Articles



Article Number	Warrant Article	FY25
12	Bond for Elementary School	\$49,997,214
13	Operating Budget Default Calculation	\$34,055,985 \$33,116,509
14	Capital Reserve Fund*	\$675,000
15	Technology Expendable Trust Fund*	\$75,000
16	Vehicle Expendable Trust Fund*	\$30,000

**Source of Funding-FY24 Unassigned Fund Balance*

Next Steps

February 5, 2024: Deliberative Session

Location: Souhegan High School Auditorium

Time: 6:00 pm

March 12, 2024: District Voting

Location: Souhegan High School Gymnasium

Time: 6:00 am-8:00 pm

