

BUDGET ASSUMPTIONS

Amherst School District
FY12 Budget

REVENUES

- **FEDERAL, STATE GRANTS**
 - Title I – Remain flat
 - IDEA – ARRA Stimulus Funds end December 2011
- **STATE AID** (Adequate Education Aid)
 - ARRA Funding Cliff??
 - Assume FY11 amount – \$2,658,676
- **Catastrophic / Medicare AID (Special Education)**
 - Projection will be based on current year expenditures
 - Cat Aid will be paid out at reduced rate of 62% this year
- **Unreserved Fund Balance**
 - Estimate at 1% of Budget
 - To Be Adjusted by December Quarterly Projection
 - Attempt to create savings during FY11 to increase UFB

Enrollments

Tied to supplies, materials, educational initiatives and staffing

	Clark Wilkins	AMS
FY11 NESDEC	659	844
FY11 Budgeted	679	821
FY11 Actual	629	798
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FY12 NESDEC	655	773
FY12 Budget	609	767

Class size/Student Load

- **Kindergarten –Grade 1** **18:1**
- **Grades 2-3-4** **20:1**
- **Middle School Teams**
 80:Team
- **Middle School Specials** **20-25:1**

Staffing Considerations

- *Administration:* Staff & student supervision
- *Special Education:* Case loads
- *Custodial:* Facility square footage
- *Support staff:* Staff support and special education Individualized Education Plans
- *Teachers:* Class size, teacher loads and special programs

Staffing

- **Benefits**
 - Health Care – Assuming a 10% Increase for FY12
 - FY07 to FY11 – Rate Increases of up to 30% in the last 4 year period.
 - FY07 to FY11 – \$ Increase of \$305,079 (11% Increase)

Staffing

● Benefits

- NH Retirement for Certified Staff – FY12 from 8.02% to 9.07% (an increase of 13.1%)
- FY07 to FY11 – Rate Increase of 203.8% in the last 4 year period.
- FY07 to FY11 – \$ Increase of \$462,684 (137.5% Increase)

Staffing

● Benefits

- NH Retirement for Non Certified Staff – FY12 from 9.16% to 11.09% (an increase of 21.1%)
- FY07 to FY11 – Rate Increase of 55.3% in the last 4 year period.
- FY07 to FY11 – \$ Increase of \$25,416 (16.7% Increase)

Staffing

- **Contracts for FY12**
 - AEA: Contract negotiations underway
 - ASSA: 3rd year of a 3 year contract
 - Non-union staff: tbd
- **New Hires**
 - Teachers at an MA Step 5 rate
- **Retirements**
 - Four employees per CBA receive additional benefits per section 14.4

Operations

- **June Northeast ECI**
 - 1.9% increase
- **August Northeast CPI-U**
 - 1.2% increase
- **Fuel - Oil: C&W**

FY11 Budgeted	\$2.85/gal
FY11 Actual	\$2.37/gal
FY12 Budgeted	\$2.85/gal

Operations

- **Electricity**
 - Remain Flat
- **Natural Gas-AMS**
 - FY11 Budgeted \$1.50/therm
 - FY11 Actual approx.\$1.26/therm
 - Insufficient use history
 - FY12 Budgeted unchanged

Operations

- **Maintenance and repairs**
 - Complete electrical upgrades-AMS
 - Incorporate 2 remaining areas into energy management system-C&W
 - Overlay existing Asbestos tile in 4 classrooms-Clark
 - Install ceiling projector outlets-Wilkins
 - Replacement needs: rotational basis

Operations

- **Transportation**

- FY11 – 3rd Year of 5 Year contract
- Reduction of 1 bus in FY10

- **Food Service**

- Continue to be self supporting except for cost of capital equipment.

Initiatives Affecting Budget

- **Year Five: Strategic Plan**

- Assess progress for all students in reading and math

- **Curriculum Review Cycle**

- Full implementation of the Scott Foresman Core Reading Program
 - Purchase materials to support grades 3 and 4

Initiatives Affecting Budget

- **Mathematics Program Review**

- Implementation of Action Plan Year 1
 - Heavy focus on professional development for all staff responsible for delivering instruction and support in mathematics
 - Possible purchase of middle school resources

Initiatives Affecting Budget

- **RTI (Response to Intervention)**

- Reallocation of Resources

- **SINI (School in Need of Improvement)**

- DIBELS Math fully implemented in grades Kindergarten and One with first-time costs

Initiatives Affecting Budget

- **Reflect Restructuring of Curriculum Coordination and Supervision**
 - Clark-Wilkins
 - AMS
- **Amherst Preschool Proposal**

Expendable Trusts

- **Facility Maintenance** \$39,354
- **Land /Capital Reserve** n/a
- **Unfunded Liabilities for Retirees**
n/a
- **Special Education** n/a

Amherst Budget Timeline

- **October:** Administration creates *Draft 1* using current assumptions
- **November 16:** *Draft 1* of Budget
- **December 14:** *Draft 2* of Budget
- **January 12:** Public Hearing: Budget and other warrant articles
- **February 10:** Deliberative Session
- **March 8:** District voting

Other Assumptions

- **School Board directives for consideration:**