

AMHERST SCHOOLS OPERATING BUDGET

Final FY2009 Reconciliation

	Original Appropriation	Budget Adjustments	Revised Budget	Appropriation Funded Expenses	ARRA Grant Funded Expenses	Available Budget
PAYROLL ACCOUNTS:						
Salaries	13,746,519	90,353	13,836,872	13,834,985	0	1,887
Contracted	435,855	(33,396)	402,459	406,178	0	(3,719)
Substitutes	190,735	0	190,735	169,064	0	21,671
EXPENSE ACCOUNTS:						
Crocker Farm	48,924	14,318	63,242	64,659	0	(1,417)
Fort River	72,697	20,400	93,097	95,719	0	(2,622)
Marks Meadow	30,070	9,580	39,650	39,336	0	314
Wildwood	65,381	19,708	85,089	84,443	0	646
District Wide Reg Ed/Other	9,911	0	9,911	10,017	0	(106)
District Wide SPED	229,210	(49,129)	180,081	168,159	0	11,922
District Wide-Support	24,069	0	24,069	9,117	0	14,952
Prog Devlp/Other	11,508	0	11,508	17,123	0	(5,615)
Other Programs	210,663	0	210,663	210,663	0	0
ELL	8,440	(1,983)	6,457	6,726	0	(269)
Administration	169,618	22,450	192,068	157,961	0	34,107
IS	149,790	2,700	152,490	142,375	0	10,115
Facilities	135,286	75,457	210,743	213,558	0	(2,815)
Utilities	540,801	(40,646)	500,155	500,155	0	(0)
Transportation	405,023	(8,629)	396,394	355,392	0	41,002
Food Service	8,300	37,000	45,300	35,602	0	9,698
Risk & Benefits	4,105,425	(77,433)	4,027,992	3,148,579	659,034	220,379
Control Accounts	91,205	(80,750)	10,455	1,000	0	9,455
TOTAL EXPENSES	20,689,430	0	20,689,430	19,670,813	659,034	359,583
				Health Ins Premium Holiday		(220,379)
						139,204
				% of total budget		0.67%

The fiscal year ending June 30, 2009 was marked for fiscal uncertainty as the State grappled with a budget crisis and the Governor exercised his authority mid-year to enact "9C cuts" to state support for cities and towns. The town of Amherst addressed these revenue cuts in part by declaring a one month health insurance "premium holiday", with the understanding that the premiums that would have been paid to the Health Insurance Trust Fund would be returned to the general fund to match the revenue shortfall. For the Amherst Schools this amounted to \$220,379. The Health Insurance Trust Fund's strong financial position allowed for the "holiday" benefiting both the town and insured employees.

As the state's fiscal position worsened, in May Chapter 70 aid to schools was cut by 2.0%. For Amherst this was a \$659,034 revenue reduction. The state made available State Fiscal Stabilization Funds (SFSF) received under the federal American Recovery and Reinvestment Act (ARRA) to exactly match the Chapter 70 aid cut. The Amherst Schools applied for the grant and were able to hold the budget whole.

Payroll Accounts

The Salary lines ended the year with a net increase of approximately \$90,000. There was an increase of \$145,000 for new positions added during the year, including two half time administrators for

curriculum and staff development, two former administrators for the summer to help with the transition, four paraprofessionals (two special education instructional, one regular education instructional, and one general paraprofessional), and a speech pathologist. Other increases include \$122,000 of vacation payout for retirees, \$33,000 to absorb a part of a teacher from the kindergarten enhancement grant and a school nurse from the essential school health grant, \$16,000 in staff degree changes, and \$6,000 for a Principal Mentor. These increases were offset by decreases of \$120,000 due to open positions for a Network Analyst (cut in FY10) and paraprofessional staff, \$47,000 from moving three paraprofessional staff to the kindergarten enhancement grant and one paraprofessional to the community partnership grant, \$54,000 in hiring variances, and \$8,900 for staff moved to the Region.

The Contracted lines ended \$30,000 under budget. Although there was an increase of \$16,000 for ELL tutors, some of the costs for the summer program were covered by the Circuit Breaker funds. The substitute lines ended \$21,000 under budget.

Expense Accounts

The budget lines for the four schools were increased by \$67,000 for the purchase of Math Investigations materials.

Special Education spent \$61,000 less than originally budgeted. There was a reduced need for contracted services (\$53,000) and reduced need for Special Education transportation (\$14,000).

Central Administration expenses ended \$11,000 under budget. Additional costs for the superintendent search (\$16,000), a redistricting study (\$4,000) and a software upgrade (\$15,000) were offset by reduced spending for staff development (\$15,000 for consultants, \$12,000 for staff stipends, and \$10,000 for supplies) as well as an aggregate \$9,000 reduction in other costs.

Facilities were allocated an additional \$75,000 to support several projects: \$35,000 for front door security access for the schools, \$9,000 for entrance doors, and \$41,000 for an energy conversion project that will reduce electric consumption going forward. The Utilities expenses ended \$41,000 lower than projected in part due to conservation measures and in part as a result of re-contracting at a lower rate in December.

As a result of an amendment to the Regional Agreement, this was the first year that the Amherst Schools were responsible for all of their transportation costs. Overall transportation ended \$49,000 below budget. Of that, \$19,000 was attributed to lower gasoline prices, \$14,000 due to lower vehicle insurance premiums, and \$15,000 due to the elementary bus routes coming in less than budgeted.

Food Service ended the year needing a \$27,000 subsidy above budget. In February a \$37,000 gap was projected and cost savings measures were instituted, reducing the gap by \$10,000. This was the first year of a new contract with Whitsons with attendant implementation costs and product trials.

Risk and Benefits expenses as a whole ended \$77,000 under budget. Health insurance costs were \$57,000 under budget due to changes in employee enrollments. Retirement incentives and sick-leave buybacks for employees leaving the district were \$23,000 less than budgeted.

At the end of an uncertain year the Amherst Schools are returning \$220,379 to the Town general fund through a one month health insurance premium holiday as arranged to address the mid-year "9C" state aid cuts, and an additional \$139,204 of unexpended funds. The final report for the ARRA grant for \$659,034 was submitted and the funds replacing the Chapter 70 cut were received.