

# Amherst Schools

## Initial FY2011 Budget and Prioritized Net Cuts List

Presented to  
Amherst Budget Coordinating Group

January 21, 2010

Amherst Public Schools  
 FY2011 Budget Development

1/20/2010

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FY2011 Budget Increase/(reduction) from FY2010 Budget

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FY2010 Budget                      20,381,768

	FY2011 Budget	Net Cuts to Level Services	Increase / (decrease) from FY2010 Budget	% Change from FY2010 Budget
Level Services	21,456,419		1,074,651	5.3%
Level Funding	20,381,768	(1,074,651)	-	0.0%
"Estimated Available Funds"	19,933,369	(1,523,050)	(448,399)	-2.2%
3% Expense Cut	19,770,315	(1,686,104)	(611,453)	-3.0%

# Amherst School District

## FY2010-2011 Level Services Budget November 24, 2009

A Level Services Budget projects current year budget into the next year unchanged but adjusted for: negotiated wage increases, projected changes for tuitions and enrollments (Charter Schools, Special Education), transportation cost increases, insurance cost changes, and anticipated retirements. The Level Services Budget for FY2011 is summarized below:

	FY10	FY11	Increase	
<b>PAYROLL ACCOUNTS:</b>				
Salaries	13,519,614	14,080,474	560,860	4.1%
Contracts	445,416	453,335	7,919	1.8%
Substitutes	187,812	189,246	1,434	0.8%
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<b>EXPENSE ACCOUNTS:</b>				
Regular Education	45,454	43,513	(1,941)	
English Learner Education	7,584	7,582	(2)	
Special Education	235,096	219,460	(15,636)	-6.7%
Other Programs	288,037	472,897	184,860	64.2%
Student Services	8,098	8,071	(27)	
Support Services	23,497	23,254	(243)	
Program & Staff Development	142,801	137,067	(5,734)	
School Administration	52,144	52,144	0	
Central Administration	88,534	88,534	0	
Information Systems	130,698	130,695	(3)	
Facilities	125,286	125,286	0	
Utilities	583,211	507,741	(75,470)	-12.9%
Transportation	415,714	461,676	45,962	11.1%
Food Service	43,300	43,300	0	
Risk & Benefits	3,892,776	4,237,990	345,214	8.9%
Control Accounts	146,696	174,154	27,458	18.7%
<b>TOTAL EXPENSES</b>	20,381,768	21,456,419	1,074,651	5.3%
Closing Marks Meadow	-	(403,422)		
	20,381,768	21,052,997	671,229	3.3%

			Cuts from Level Services	+/- from FY10
Level Services	21,052,997			3.3%
Est Avail funds	19,933,369	(1,119,628)		-2.2%
3%cut to FY10	19,770,315	(1,282,682)		-3.0%

Cuts including the closing of Marks Meadow:

Level Services			(403,422)	
Est Avail funds			(1,523,050)	
3%cut to FY10			(1,686,104)	

Salaries: As specified in negotiated contracts, unit staff will receive a 3% cost of living increase, and some staff will receive step increases averaging 4%, for a total salary increase of 4.1%.

Special Education: Tuition to non-public schools is expected to be \$72,000 less in FY11 and will be fully offset by reimbursements received from Circuit Breaker the previous year. Circuit Breaker reimbursements in FY2010 are projected to be \$57,000 less than FY09, but the difference, \$15,000, will be applied to reduce the appropriated budget for contracted services.

Other Programs: The Schools will reimburse the Town in FY11 for the net cost of attendance at Charter Schools in FY10. At this early point the reimbursable amount is projected to be \$100,000 higher than for the current year. Early trend projections point to an \$85,000 increase in Choice tuitions for FY11.

Utilities: Several developments support a lower utilities budget for FY11. The cost of fuel oil has dropped from a year ago, allowing us to budget \$50,000 less. The budget for electricity has been reduced by \$18,000 as a result of lowered demand. This is the result of a grant funded project completed last year to upgrade to energy efficient light fixtures. Another project initiated last year, utilizing an independent contracted service, has monitored telephone charges and negotiated lower rates for the schools phone services. This now supports a budget reduction of \$9,000.

Transportation: A new contract is being bid with pricing results expected in January. This will be re-projected at that time.

Risk & Benefits: Health Insurance premiums are scheduled to increase 6% for FY11. Retirement benefits, a one year expense based on staff retirements, are projected to be \$18,000 higher.

Control Accounts: A \$30,000 provision for Professional Leave has been restored should the School Committee grant a leave for next year.

Closing Marks Meadow will result in an immediate expense reduction of \$528,000 in FY11, Transition costs of \$125,000 will offset those savings in the first year, for a net expense reduction of \$403,000. This reduction was already factored into the Town's projections last year when the Finance Committee agreed to fund an additional year of operations for Mark's Meadow from reserves.

Preliminary Fiscal Year 2011 Budget Guidelines were issued by the Finance Committee on November 3, 2009. They requested that three budgets be prepared:

1. A "Level Services Budget" would continue services that are being provided in FY10, except for the operation of the Marks Meadow School. The net savings from closing Marks Meadow would deliver a budget of \$21,053,000, or a 3.3% increase from the FY10 budget.
2. An "Estimated Available Funds Budget" would equal a 2.2% reduction from the FY10 budget. This would deliver a budget of \$19,933,000, requiring net cuts totaling \$1.1 million from "Level Services" (\$1.5 million including the closing of Marks Meadow).
3. A "budget for FY11 with a 3% cut in funding from the FY10 amount" would deliver a budget of \$19,770,000, requiring net cuts totaling \$1.3 million from "Level Services" (\$1.7 million including the closing of Marks Meadow).

Budget projections for next year are being composed earlier than usual this year. As a result some large variables are still unsettled in these projections, notably solid data on Charter School and Choice costs for this year. As more data becomes available over the next few months these projections will be updated if needed.

## Amherst Elementary Schools

## Prioritized FY11 Net Cuts List

Area	FTE	\$ +(-)	Running Total Cuts	Running Restorations	Implications
<b>Closing Marks Meadow FY11 Savings</b>					
Administration	(1.00)	\$ (90,000)	\$ (90,000)	\$ (1,673,300)	
Clerical	(1.50)	\$ (67,000)	\$ (157,000)	\$ (1,583,300)	
Classroom Music	(0.35)	\$ (19,551)	\$ (176,551)	\$ (1,516,300)	
Art	(0.60)	\$ (33,516)	\$ (210,067)	\$ (1,496,749)	
Physical Education	(0.40)	\$ (22,344)	\$ (232,411)	\$ (1,463,233)	
Guidance	(1.00)	\$ (55,861)	\$ (288,272)	\$ (1,440,889)	
Nurse	(1.00)	\$ (55,861)	\$ (344,133)	\$ (1,385,028)	
Custodian	(1.50)	\$ (57,000)	\$ (401,133)	\$ (1,329,167)	
ELL	(1.00)	\$ (56,722)	\$ (457,855)	\$ (1,272,167)	
Intervention	(1.00)	\$ (55,861)	\$ (513,716)	\$ (1,215,445)	
SE Academic Teacher	(1.00)	\$ (55,861)	\$ (569,577)	\$ (1,159,584)	
SE Clerical	(0.50)	\$ (19,000)	\$ (588,577)	\$ (1,103,723)	
SE Therapeutic	(0.50)	\$ (27,931)	\$ (616,508)	\$ (1,084,723)	
SE Paraprofessionals	(4.50)	\$ (83,000)	\$ (699,508)	\$ (1,056,792)	
Homework Club		\$ (4,268)	\$ (703,776)	\$ (973,792)	
Administrative Expenses		\$ (2,636)	\$ (706,412)	\$ (969,524)	
Substitute Expenses		\$ (21,696)	\$ (728,108)	\$ (966,888)	
Clerical Overtime		\$ (750)	\$ (728,858)	\$ (945,192)	
Add: MM Moving / Transition Costs		\$ 90,000	\$ (638,858)	\$ (944,442)	
<b>Central Office / District / School Based Cuts FY11</b>			\$ (638,858)	\$ (1,034,442)	
Add: HEC Assessment		\$ 3,500	\$ (635,358)	\$ (1,034,442)	Since the district is no longer on leave from HEC, the annual assessment must be added back into the FY11 budget.
Utilities Initiative		\$ (24,000)	\$ (659,358)	\$ (1,037,942)	Savings associated with efficiencies in utilities throughout the district
Students Walk to Bus Stops		\$ (18,000)	\$ (677,358)	\$ (1,013,942)	Savings associated with requiring students to walk up to 1/4 mile to bus stop
Eliminate Language Clusters		\$ (15,500)	\$ (692,858)	\$ (995,942)	Transportation savings associated with new ELE instructional model
Health Insurance Rate		\$ (81,000)	\$ (773,858)	\$ (980,442)	Results from a more favorable projection of 3% instead of 6% increase in insurance premium
Health Insurance Enrollment		\$ (43,300)	\$ (817,158)	\$ (899,442)	Results from lower insurance enrollments due to decrease in staff
Special Ed Expenses		\$ (3,200)	\$ (820,358)	\$ (856,142)	Miscellaneous expense line cuts
Support Services Expenses		\$ (8,190)	\$ (828,548)	\$ (852,942)	Amherst costs associated with Copy Service Center, which will no longer be utilized
Other Expense Lines		\$ (751)	\$ (829,299)	\$ (844,752)	Miscellaneous expense line cuts in Superintendent's budget
No Sabbaticals		\$ (30,000)	\$ (859,299)	\$ (844,001)	No sabbatical requests were submitted for FY11 allowing those funds to be cut from the budget
COLAs (District Directors, Assistant Supt. and Elementary Principals)		\$ (16,990)	\$ (876,289)	\$ (814,001)	Savings from commitment of Elementary Principals, District Directors and Assistant Superintendent not to accept COLA increase for FY11.
Science Coordinator Funded by Title 2A		\$ (30,000)	\$ (906,289)	\$ (797,011)	Funding offset for Science Coordinator from Appropriations to Title 2A Grant
Special Ed Administrator	(0.30)	\$ (30,000)	\$ (936,289)	\$ (767,011)	Amherst portion of cut of 1.0 Special Education Administrator. Duties will be assumed by remaining Special Education staff.
Substitute Coordinator	(0.50)	\$ (18,000)	\$ (954,289)	\$ (737,011)	Amherst portion of cut of 1.0 Substitute Coordinator.
Add: Curriculum Director	0.50	\$ 45,000	\$ (929,289)	\$ (719,011)	Amherst portion of 1.0 PreK-12 Curriculum Director. This position was originally budgeted in FY10 as an Assistant Superintendent but will now be at the level of Director.
Add: Program Evaluation		\$ 20,000	\$ (909,289)	\$ (764,011)	Funds for evaluation of programs by outside consultants
Curriculum Program Support		\$ (20,000)	\$ (974,289)	\$ (784,011)	Funds for contracted curriculum services can be cut with addition of a Curriculum Director
2 Central Office Staff Cut from Full Year to School Year	(0.18)	\$ (8,000)	\$ (917,289)	\$ (764,011)	One (1) non-unit staff, and one (1) clerical, positions will be reduced from full-year to school-year, necessitating a shifting of job responsibilities.

Maintenance Staff	(1.00)	\$ (42,700)	\$ (959,989)	\$ (756,011)	Reduction of 1.0 FTE in district maintenance staff
Add: Contracted Maintenance Services		\$ 10,000	\$ (949,989)	\$ (713,311)	Funds for outside contractor to offset 1.0 maintenance staff cut
Add: Additional PreK Classroom	3.00	\$ 90,000	\$ (859,989)	\$ (723,311)	Additional PreK classroom to provide a high-quality program to low-income students to maximize the effectiveness of early intervention
Classroom Music	(0.05)	\$ (2,973)	\$ (862,962)	\$ (813,311)	Impacts the amount of music instruction students receive
Physical Education	(0.20)	\$ (11,172)	\$ (874,134)	\$ (810,338)	Eliminates Physical Education for our Preschool students
SE Paraprofessionals	(2.50)	\$ (46,500)	\$ (920,634)	\$ (799,166)	Reduces support and increases group size for students with disabilities
SE Clerical	(1.00)	\$ (38,000)	\$ (958,634)	\$ (752,666)	Reduces clerical support for the amount of paperwork involved in special education and responsiveness to parents and staff on issues related to IEP's
Classroom Teachers	(4.00)	\$ (201,696)	\$ (1,160,330)	\$ (714,666)	Increases class size to by roughly one student per classroom
Psychologist	(0.50)	\$ (27,931)	\$ (1,188,261)	\$ (512,970)	Reduces social/emotional support for students with and without disabilities; reduces ability to be responsive to student and classroom needs; will challenge ability to meet IEP timelines in terms of evaluations
SE Related Services	(0.40)	\$ (22,344)	\$ (1,210,605)	\$ (485,039)	Larger groups for students with IEP's and larger caseloads for teachers
SE Paraprofessionals	(1.00)	\$ (18,600)	\$ (1,229,205)	\$ (462,695)	Reduces support and increases group size for students with disabilities
ELL	(0.50)	\$ (27,931)	\$ (1,257,136)	\$ (444,095)	Challenges ability to meet the needs of students learning English as a second language (a group that is not achieving adequately on state testing); also challenges ability to meet state guidelines on the quantity of ELL services students need based on assessment results
Intervention	(0.60)	\$ (33,517)	\$ (1,290,653)	\$ (416,164)	Struggling regular education students will receive less frequent and less intensive support; will eliminate opportunity to move toward research-based Response to Intervention model; likely to increase numbers of students who require IEP's; likely to result in a decline on state testing scores; makes it more challenging to differentiate the curriculum for the wide range of learning styles/skills
SE Therapeutic	(1.10)	\$ (61,447)	\$ (1,352,100)	\$ (382,647)	Reduces services to students with social/emotional disabilities; will make it more challenging for teachers to manage student behaviors in the classroom, which will affect all students; reduction in services to students "at-risk" of harmful behaviors
Psychologist	(0.40)	\$ (22,344)	\$ (1,374,444)	\$ (321,200)	See above regarding psychologist cuts
SE Academic	(0.70)	\$ (39,102)	\$ (1,413,546)	\$ (298,856)	Increase group size for students with learning disabilities increases caseloads for staff; challenges ability to provide services in inclusive settings, which is legally required under federal disabilities law
Classroom Music	(0.15)	\$ (8,379)	\$ (1,421,925)	\$ (259,754)	Reduces or eliminates opportunities for students to be involved with dramatic performances in the elementary schools
Intervention	(1.00)	\$ (55,861)	\$ (1,477,786)	\$ (251,375)	See above regarding intervention cuts
Instructional Technology	(1.00)	\$ (55,861)	\$ (1,533,647)	\$ (195,514)	Significantly reduces ability to provide instruction to students that prepares them for a 21st century workplace; reduction in assistive technology needs to support students with disabilities; reduces access to current technology already in the schools
Intervention	(2.00)	\$ (111,722)	\$ (1,645,369)	\$ (139,653)	See above regarding intervention cuts
ELL	(0.50)	\$ (27,931)	\$ (1,673,300)	\$ (27,931)	See above regarding ELL cuts

**Note:**

1. This prioritized list represents net cuts because there are, necessarily, some budget additions on the list. Restructuring of programs and administrative models often requires offsets in order to support the proposed new arrangement. Additionally, an add of one new Preschool classroom is being recommended due to need in the community.
2. This prioritization is as of January 20, 2010. The School Committee is not scheduled to approve the final prioritization until February 8, 2010.

Amherst Elementary School District  
FY2011 Budget Process

Initial FY2012 Projections

Amherst

1/19/2010

**Total FY11 Budget**

FY11 Budget cut to Total FY11 Budget	Level Funding 20,381,768	"Estimated Available Funds" 19,933,369	3% Expense Cut 19,770,315
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**Total FY12 Budget**

Salaries & Expenses	21,195,884	20,742,015	20,576,971
1.0% COLA	133,358	128,774	127,143
<b>Total FY12 Budget</b>	<b>21,329,242</b>	<b>20,870,789</b>	<b>20,704,114</b>
 Budget Increase	 947,474 4.6%	 937,420 4.7%	 933,799 4.7%

**Total FY13 Budget**

Salaries & Expenses	22,104,328	21,641,327	21,473,036
1.0% COLA	137,277	132,591	130,925
<b>Total FY13 Budget</b>	<b>22,241,605</b>	<b>21,773,918</b>	<b>21,603,961</b>
 Budget Increase	 912,363 4.3%	 903,129 4.3%	 899,847 4.3%

The 1% COLA is included here for illustrative purposes only.

It represents a sample of what might result from the negotiations process. No assumption should be made that this 1% is either an opening or ending offer for COLA increases.