

Amherst-Pelham Regional School District

Initial
FY2011 Budget
and
Prioritized Net Cuts List

Presented to
Amherst Budget Coordinating Group

January 21, 2010

Amherst-Pelham Regional School District
 FY2011 Budget Development

1/20/2010

FY2011 Budget Increase/(reduction) from FY2010 Budget

FY2010 Budget	27,776,352			
	FY2011 Budget	Net Cuts to Level Services	Increase / (decrease) from FY2010 Budget	% Change from FY2010 Budget
Level Services	29,527,247	-	1,750,895	6.3%
Level Funding	27,599,209	(1,928,038)	(177,143)	-0.6%
"Estimated Available Funds"	27,165,272	(2,361,975)	(611,080)	-2.2%
3% Expense Cut	26,943,061	(2,584,186)	(833,291)	-3.0%

FY2011 Amherst Assessment Increase/(reduction) from FY2010 Assessment

FY2010 Amherst Assessment	12,574,043			
	FY2011 Assessment		Increase / (decrease) from FY2010 Assessment	% Change from FY2010 Assessment
Level Services	14,843,848		2,269,805	18.1%
Level Funding	12,574,043		-	0.0%
"Estimated Available Funds"	13,005,996		431,953	3.4%
3% Expense Cut	12,833,093		259,050	2.1%

FY2011 Assumptions

	Chapter 70	% Change from FY2010 Budget	Increase to Amherst Assessment
Level Services	-10%	nf	nf
Level Funding	0%	nf	0%
"Estimated Available Funds"	-10%	-2.2%	nf
3% Expense Cut	-10%	-3.0%	nf

nf = not a factor

Amherst-Pelham Regional School District

FY2010-2011 Level Services Budget

November 17, 2009

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

	FY10	FY11 A		
	Budget	Budget	Increase	
<u>PAYROLL ACCOUNTS:</u>				
Salaries	15,065,600	15,819,341	753,741	5%
Contracts	430,596	430,596	0	
Substitutes	151,997	153,490	1,493	
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<u>EXPENSE ACCOUNTS:</u>				
Regular Education	127,484	127,484	0	
English Learner Education	5,265	5,265	0	
Special Education	1,336,772	1,536,583	199,811	15%
Other Programs	1,367,053	1,826,770	459,717	34%
Student Services	16,144	16,144	0	
Support Services	69,266	69,266	0	
Program & Staff Development	98,410	98,410	0	
School Administration	70,446	70,446	0	
Central Administration	162,037	162,037	0	
Information Systems	333,960	333,960	0	
Facilities	268,691	268,691	0	
Utilities	1,032,679	1,003,570	(29,109)	
Transportation	930,240	1,027,129	96,889	10%
Food Service	66,000	66,000	0	
Risk & Benefits	5,812,615	6,083,356	270,741	5%
Control Accounts	151,097	148,709	(2,388)	
Contingencies funded from E&D	280,000	280,000	-	
TOTAL EXPENSE ACCOUNTS	12,128,159	13,123,820	995,661	
GRAND TOTAL	27,776,352	29,527,247	1,750,895	6.3%

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 5%.

Special Education: Tuition to non-public schools is about \$1.2 million per year. This is offset by reimbursements received from Circuit Breaker the previous year. Circuit Breaker reimbursements in FY2010 are projected to be \$200,000 less than FY09, requiring increased budget support in FY2011.

Other Programs: Enrollment in Charter School for FY2011 is projected based on enrollment trends and very early enrollment data for this year. At this point a conservative projection identifies a \$294,000 tuition increase. This will be offset by full reimbursement for the year over year increase.

Enrollment in Vocational Schools has grown from 32 in FY09, to 40 in FY10, and is projected to reach 47 in FY11. The projection calls for a tuition increase of \$155,000 in FY11.

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

The Revenue Budget then determines to what extent the proposed Expense Budget can be supported.

In the current economic environment level funding from the State would be welcome. A “Level Funding” scenario must already take into account cuts to Regional Transportation that was implemented this fall. Please note that due to changes in the five-year rolling enrollments from member towns, holding the total assessments constant results in a change to the assessments to member towns.

	FY10	FY11 Level Funding		
Operating Budget	27,776,352	29,527,247	6.3%	1,750,895
Cuts Required		(1,928,038)		
Funded Budget		27,599,209	-0.6%	
Revenue				
Chapter 70	9,685,959	9,685,959	0.0%	-
Chapter 70 to Stabilization	(90,000)	(90,000)	0.0%	-
SUBTOTAL: available from Ch 70	9,595,959	9,595,959		
Transportation Reimbursement	447,336	269,800	-39.7%	(177,536)
Medicaid Reimbursement	95,000	95,000	0.0%	-
Charter Reimbursement	108,733	324,126	198.1%	215,393
Choice Revenues	650,000	450,000	-30.8%	(200,000)
Indirect Cost Reimbursement	15,000	25,000	66.7%	10,000
Interest Revenue	120,000	95,000	-20.8%	(25,000)
E&D for budget support	280,000	280,000		-
E&D for contingency	280,000	280,000		
Total Revenue	11,592,028	11,414,885	-1.5%	(177,143)
Assessment Required	16,184,324	16,184,324		
Amherst	12,574,043	12,589,977	0.1%	
Pelham	1,061,837	1,084,146	2.1%	
Leverett	1,142,105	1,148,479	0.6%	
Shutesbury	1,406,339	1,361,722	-3.2%	
	16,184,324	16,184,324	0.0%	

A “Level Funding” situation with no reduction to Chapter 70 aid would require **\$1.9 million** in net cuts to the Level Services Budget.

In addition to a Level Services Budget, the Town of Amherst has called for an “Estimated Available Funds” Budget that assumes a 10% reduction in Chapter 70 aid and targets a 2.2% cut to the Level Services Budget. This would require **\$2.4 million** in net cuts to the Level Services Budget.

The Town of Amherst has also requested that a budget with a 3% expense cut from FY10. This would require **\$2.6 million** in net cuts to the Level Services Budget. The Amherst Assessment would go up 2.1% or \$259,000, while the Pelham assessment would go up 4.1% or \$43,000.

A third possible funding situation assumes the 10% reduction in Chapter 70 aid and targets a 0.0% increase to the regional assessment to Pelham. This revenue budget would require **\$3.2 million** in net cuts to the Level Services Budget. The Amherst assessment would be 1.9% or \$243,000 less than for FY10.

This year’s budget projections are being composed earlier than usual this year. As a result some large variables are still unsettled in these projections. Will Regional Transportation reimbursement be cut altogether (\$270,000 less) or restored to this year’s original funding level (\$164,000 more)? What will happen to Chapter 70 aid in FY11? What will pre-enrollment in Charter Schools look like for FY11? What will transportation costs be under the next contract? As more data becomes available over the next few months these projections will be updated.

Amherst-Pelham Regional School District

Prioritized FY11 Net Cuts List

Area		FTE	\$ +(-)	Running Total Cuts	Running Restorations	Implications
Add: Hampshire Educational Collaborative (HEC) Assessment	C 1		\$ 4,550	4,550	(2,629,838)	Since the district is no longer on leave from HEC, the annual assessment must be added back into the FY11 budget.
Instructional Technology Expenses	C 2		\$ (30,000)	(25,450)	(2,634,388)	Cuts to funds for replacement of equipment/hardware, staff training, and supplies
Computer Leases	C 3		\$ (44,300)	(69,750)	(2,604,388)	Delay the computer replacement cycle by one (1) year.
Transportation Expenses	C 4		\$ (130,000)	(199,750)	(2,560,088)	Savings associated with requiring students to walk up to 1/4 mile to bus stops, eliminating GCC transportation and reduced bus routes under new contract.
Health Insurance Rate	C 5		\$ (101,000)	(300,750)	(2,430,088)	Results from a more favorable projection of 3% instead of 6% increase in insurance premium expenses.
Health Insurance Enrollments	C 6		\$ (32,500)	(333,250)	(2,329,088)	Results from lower insurance enrollments due to decrease in staff.
Close Student Services Modulares	C 7		\$ (10,000)	(343,250)	(2,296,588)	Facilities savings associated with closure of Central Office modular building (utilities, maintenance, etc.).
COLAs (District Directors, Assistant Supt. and HS Principal)	C 8		\$ (10,899)	(354,149)	(2,286,588)	Savings from commitment of High School Principal, District Directors and Assistant Superintendent not to accept COLA increase for FY11.
Reconfiguration of ESAH/SAC Campuses	C 9	(3.0)	\$ (178,000)	(532,149)	(2,275,689)	Combining programs on one (1) campus reduces staff by 1.0 coordinator, 1.0 STEP Teacher, and either 3.0 paraprofessional or 1.0 teacher positions.
Close East Street Campus (ESAH)	C 10		\$ (13,000)	(545,149)	(2,097,689)	Facilities savings associated with closure of ESAH building (utilities, maintenance, etc.).
Special Education Administrator	C 11	(0.7)	\$ (70,000)	(615,149)	(2,084,689)	Region portion of cut of 1.0 Special Education Administrator. Duties will be assumed by remaining Special Education staff.
Production Center Staff	C 12	(1.0)	\$ (20,500)	(635,649)	(2,014,689)	Cut of 1.0 district-level copying services staff member
Substitute Coordinator	C 13	(0.5)	\$ (18,000)	(653,649)	(1,994,189)	Region portion of cut of 1.0 Substitute Coordinator.
Tech Ed Supplies	MS 1		\$ (1,494)	(655,143)	(1,976,189)	Technology Education class has been cut so supplies are not needed for FY11.
Mullins Center (graduation expense)	HS 1	-	\$ (10,000)	(665,143)	(1,974,695)	Relocate graduation ceremony to cost-free location (leaves \$3,300 for graduation ceremony expenses).
Custodial	HS 2	(1.0)	\$ (32,000)	(697,143)	(1,964,695)	Reduce one (1) night staff position from custodial staff.
Clerical	HS 3	(1.0)	\$ (32,082)	(729,225)	(1,932,695)	Eliminate a main office clerical position and distribute work among remaining staff
Copy Service Personnel	HS 4	(1.0)	\$ (25,092)	(754,317)	(1,900,613)	Eliminate paraprofessional position providing instructional and administrative copying services.
Athletics	HS 5	-	\$ (50,000)	(804,317)	(1,875,521)	Move portion of team coach salaries to revenue
Preschool (fee-based)	HS 6	-	\$ (9,000)	(813,317)	(1,825,521)	Move 10% of Athletic Director salary to revenue (the AD directly supervises and supports the pre-school staff).
Preschool (fee-based)	HS 7	-	\$ (4,500)	(817,817)	(1,816,521)	Move 10% of clerical support position salary to revenue
ETP Program at GCC	HS 8	-	\$ (40,000)	(857,817)	(1,812,021)	Eliminate funding for GCC-based counselor in dual enrollment program (maintain dual enrollment opportunities as feasible).
Add: Curriculum Director	C 14	0.5	\$ 45,000	(812,817)	(1,772,021)	Region 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	C 15		\$ 20,000	(792,817)	(1,817,021)	Funds for evaluation of instructional programs.

Five (5) Central Office Staff Members reduced from Full-Year to School Year	C 16	(0.6)	\$ (31,960)	(824,777)	(1,837,021)	One (1) administrative, one (1) non-unit staff, and three (3) clerical, positions will be reduced from full-year to school-year, necessitating a shifting of job responsibilities.
Administrators	HS 9	(0.3)	\$ (30,000)	(854,777)	(1,805,061)	Reduce one (1) Assistant Principal and the Athletic Director from full to school year.
Guidance	HS 10	(1.0)	\$ (55,861)	(910,638)	(1,775,061)	Eliminate a caseload counselor, raising avg. counselor caseload from 226 to 282 (Outreach Worker and Student Asst. Counselor caseloads serve an additional 70 high-need students).
Supplies	HS 11	-	\$ (3,000)	(913,638)	(1,719,200)	Reduce budget line to purchase new textbooks.
Supplies	HS 12	-	\$ (5,000)	(918,638)	(1,716,200)	Reduce budget line to purchase new library books.
Add: Guidance Counselor	MS 2	1.0	\$ 55,681	(862,957)	(1,711,200)	Current staffing is 1.0 Guidance Counselor and 1.8 Student Adjustment Counselors. Increase Guidance staff to 2.0 with a 1:250 student/counselor ratio. Some regular education counseling duties will move to Guidance Counselor; however, overall services will be reduced.
Student Adjustment Counselor	MS 3	(0.8)	\$ (44,688)	(907,645)	(1,766,881)	
Special Education Secretary	MS 4	(0.2)	\$ (9,134)	(916,779)	(1,722,193)	Reassignment of IEP support work for much of the summer.
Add: Team Teachers	MS 5	1.2	\$ 66,817	(849,962)	(1,713,059)	Add two (2) 8th grade team classes resulting in 2.4 teams per grade. Average team class sizes of 21 with a ratio of 1:105 for all team teachers.
Reading Writing Workshop	MS 6	(0.6)	\$ (33,516)	(883,478)	(1,779,876)	Eliminate in-class support by the reading teacher.
Math Plus	MS 7	(0.6)	\$ (33,517)	(916,995)	(1,746,360)	Current staffing of 2.0 Math Plus teachers who also teach one (1) section of Geometry H and Algebra H. Reduction results in continued teaching of Geometry H section with increased class size in Math Plus. All students will have access to Math Plus as needed.
Special Education – Teachers and/or paraprofessionals	MS 8	(2.0)-(4.0)	\$ (110,000)	(1,026,995)	(1,712,843)	Rework inclusion support model. Middle School and Special Education staff will work collaboratively to finalize the model over the next few months.
World Languages	MS 9	(1.0)	\$ (55,861)	(1,082,856)	(1,602,843)	Increased class size averaging 22-23 students. Russian and German will no longer be offered at the Middle School.
PE	MS 10	(2.0)	\$ (111,722)	(1,194,578)	(1,546,982)	PE will no longer be taught every other day for both years. It will be combined with Health and offered as either a one-semester course in one grade or as a one-quarter course in each grade. Music will be increased to every day.
Add: Music	MS 11	0.2	\$ 11,172	(1,183,406)	(1,435,260)	
Librarian	HS 13	(0.2)	\$ (11,172)	(1,194,578)	(1,446,432)	Reduce professional librarian to four (4) days/week; library remains open with reduced services through paraprofessional staffing.
Prof. Development	HS 14	-	\$ (6,000)	(1,200,578)	(1,435,260)	Eliminate all departmental funds to support out-of-district professional development for teaching staff.
Prep Academy	HS 15	(0.2)	\$ (11,172)	(1,211,750)	(1,429,260)	Eliminate teacher staffing of this support program for 6 th graders identified as needing assistance in transitioning to HS; replace with support in the Academic Achievement Center.
Dean of Students	HS 16	(0.2)	\$ (15,000)	(1,226,750)	(1,418,088)	Reduce one (1) of the two (2) Dean of Students positions to 0.8 FTE.
Special Education Dept.	HS 17	(2.4)	\$ (134,066)	(1,360,816)	(1,403,088)	Reduce Special Education Liaisons and Academic Skills classes; increase caseloads and class sizes for remaining liaisons (#s and paraprofessional staffing TBD pending team meetings).
DH Consolidation	HS 18	(0.6)	\$ (45,495)	(1,406,311)	(1,269,022)	Eliminate 0.2 FTE Department Head positions for PE/FCS, Art, Performing Arts, and Tech; replace with one (1) 0.2 FTE Elective DH.

DH Consolidation	HS 19	(0.7)	\$ (39,103)	(1,445,414)	(1,223,527)	Reduce DH release time by .1 FTE in English, Social Studies, Math, Science and World Languages and by .2 in English Language Education (English DH becomes DH for ELE teachers; maintain .2 ELE coordinator).
QLC coordinator	MS 12	(1.0)	\$ (55,861)	(1,501,275)	(1,184,424)	The QLC Coordinator is a 1.0 teacher position responsible for the Quiet Learning Center, which is where students are sent when they are unable to be in class. This position will be reassigned from a 1.0 teacher to a 1.0 paraprofessional, increasing responsibilities of the Dean and other staff members.
Clerical - Front Office	MS 13	(1.0)	\$ (32,082)	(1,533,357)	(1,128,563)	Reduces clerical staffing from 4.0 to 3.0. Cut will require reassignment of duties for remaining clerical staff.
Custodian	MS 14	(1.0)	\$ (32,000)	(1,565,357)	(1,096,481)	Reduces custodial staffing from 6.5 to 5.5 with cut of 1.0 night custodian position.
Physical Education & Health Dept.	HS 20	(0.8)	\$ (44,689)	(1,610,046)	(1,064,481)	Keep 9 th grade one-trimester PE requirement in a two-study trimester master schedule. Increase class sizes to dept. avg. of 28 in Health & PE classes; consolidate elective PE offerings to attract broader range of students while maximizing enrollment efficiency
Art Dept.	HS 21	(0.5)	\$ (27,931)	(1,637,977)	(1,019,792)	Increase class sizes from dept. avg. of 19 to 23 in all Art classes
Performing Arts Dept.	HS 22	(0.5)	\$ (27,931)	(1,665,908)	(991,861)	Increase class sizes from dept. avg. of 17 to 26 in all Performing Arts classes
Music Ensembles (Perf. Arts Dept.)	HS 23	(0.7)	\$ (39,103)	(1,705,011)	(963,930)	Eliminate one (1) Vocal Ensemble and the Jazz Ensemble; modify ensemble meeting pattern to reduce FTE needed for remaining six (6) ensembles
Add: Elective Sections to Offset Cuts	HS 24	1.2	\$ 67,033	(1,637,978)	(924,827)	As part of redesigning elective offerings and to accommodate students who will need elective seats, an estimated addition of 12 sections of high-enrollment, low-cost electives is needed and will be determined by student requests. <i>(Moved up in ranking)</i>
Family & Consumer Science Dept.	HS 25	(2.8)	\$ (156,411)	(1,794,389)	(991,860)	Eliminate courses in Foods, Culinary Arts, Clothing, and Child Development.
Supplies	HS 26	-	\$ (7,582)	(1,801,971)	(835,449)	Eliminate Family & Consumer Science Dept. supply budget
Tech./Business/ Computer Dept.	HS 27	(1.3)	\$ (72,619)	(1,874,590)	(827,867)	Eliminate Wood Technology, Wood Carving, Consumer Auto and Computer Repair courses; increase class sizes from dept. avg. of 15 to 20 through consolidation of levels and rotation of offerings in remaining courses
Supplies	HS 28	-	\$ (4,000)	(1,878,590)	(755,248)	Reduce Tech Ed supply budget based on course eliminations and consolidations.
Math Plus	MS 15	(0.4)	\$ (22,344)	(1,900,934)	(751,248)	This cut will further increase class sizes and scheduling challenges for Math Plus.
Library	MS 16	(0.4)	\$ (22,344)	(1,923,278)	(728,904)	The Librarian will teach the regular education Reading Writing Workshop sections, maintaining current enrollment levels. The cut to librarian time will result in reduced level of services for teachers and students.
Academic Depts. (.5 English, 1.0 Social Studies, .5 Math)	HS 29	(2.0)	\$ (111,722)	(2,035,000)	(706,560)	(.5 English, 1.0 Social Studies, .5 Math) Increase English class sizes (from dept. avg. of 22 to 23) in required 9 th and 10 th grade classes, and in elective 11 th /12 th grade classes through rotation of literature electives (offering six (6) choices per year instead of 10+); increase Social Studies class sizes (from dept. avg. of 22 to 24) in required 9 th and 10 th grade classes, and in elective 11 th /12 th grade classes through rotation of electives (offering 10 choices per year instead of 16+); increase class sizes in math from dept. avg. of 21 to 23, partially through not offering Quant. Reasoning and Intro. to Calculus courses.

Academic Depts. (.5 English, .3 Social Studies, .5 Science, .8 Math, .2 French)	HS 30	(2.3)	\$ (128,480)	(2,163,480)	(594,838)	(.5 English, .3 Social Studies, .5 Science, .8 Math, .2 French) Further increase class sizes in English to dept. avg. of 24; further increase class sizes in Social Studies to dept. avg. of 25; increase class sizes in Science from dept. avg. of 21 to 22; further increase class sizes in Math to dept. avg. of 24; combine French 2 into one (1) section of 26.
Individualized Reading Program (English Dept.)	HS 31	(0.5)	\$ (27,931)	(2,191,411)	(466,358)	Replace this English-teacher-staffed support course for students who struggle in English with support in the Academic Achievement Center
Academic Depts.	HS 32	(0.2)	\$ (11,172)	(2,202,583)	(438,427)	Consolidate Chinese sections in levels 4, 4H, 5 and AP (feasibility to be determined based on student requests).
Copy Service Personnel	HS 33	(1.0)	\$ (14,747)	(2,217,330)	(427,255)	Eliminate general paraprofessional position providing instructional and administrative copying services
Guidance	HS 34	(1.0)	\$ (55,861)	(2,273,191)	(412,508)	Eliminate Academic Achievement Counselor position; replace with different configuration of guidance department members and/or teacher duty assignments
World Languages	MS 17	(0.4)	\$ (22,344)	(2,295,535)	(356,647)	Increases World Languages class sizes to average of 25. May require reducing language offerings from four (4) to three (3).
Music	MS 18	(0.4)	\$ (22,344)	(2,317,879)	(334,303)	Reduces choruses from two (2) per grade to one (1) per grade, with class sizes of approximately 80 students.
SE teacher/ paraprofessionals	MS 19	(1.0)-(2.0)	\$ (55,000)	(2,372,879)	(311,959)	See above regarding SE cuts.
Tech./Bus./Comp. Dept.	HS 35	(0.2)	\$ (11,172)	(2,384,051)	(256,959)	Further increase class sizes to dept. avg. of 22
Academic Depts. (.3 English, .2 Social Studies, .5 Science, .2 Math)	HS 36	(1.2)	\$ (67,033)	(2,451,084)	(245,787)	(.3 English, .2 Social Studies, .5 Science, .2 Math) Further increase class sizes in English to dept. avg. of 25; further increase class sizes in Social Studies to dept. avg. of 26; further increase class sizes in Science to dept. avg. of 24; further increase class sizes in Math to dept. avg. of 25.
8 th grade 2/5 team	MS 20	(1.6)	\$ (89,377)	(2,540,461)	(178,754)	Cuts the 2/5 eighth grade team that was added in at the top of the budget, resulting in average class size of 25 in eighth grade and a student/teacher ratio of 1:125.
7 th grade 2/5 team	MS 21	(1.6)	\$ (89,377)	(2,629,838)	(89,377)	Cuts the 2/5 seventh grade team that was added in at the top of the budget, resulting in average class size of 25 in eighth grade and a student/teacher ratio of 1:125.
			\$ (2,629,838)			

Notes:

1. Many of these proposed cuts are presented in groupings that represent inter-related scheduling models. Therefore lines of what will or will not be funded cannot be drawn between some rows.
2. 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. For example, the Middle School grouping includes an addition of a guidance counselor and 1.2 FTE team teachers to support the new model. However, under the proposed restructuring, this is a cost-neutral offset. Budget adds are highlighted in gray.
3. This prioritization is as of January 20, 2010. The Regional School Committee is not scheduled to approve the final prioritization until February 9, 2010.

Amherst-Pelham Regional School District
FY2011 Budget Process

Initial FY2012 Projections

Region

1/19/2010

FY11 Budget	Level Funding	"Estimated Available Funds"	3% Expense Cut
Chapter 70	0%	-10%	-10%
Cuts to Level Service Budget	nf	-2.2%	-3.0%
Amherst Assessment	0%	nf	nf
Budget	27,599,209	27,165,272	26,943,061
Amherst Assessment	12,588,737	13,005,996	12,833,093
	0.0%	3.4%	2.1%
 FY12 Budget			
Salaries & Expenses	28,406,645	27,926,416	27,700,983
1.0% COLA	145,255	140,868	138,646
Total Budget	28,551,900	28,067,284	27,839,629
	3.5%	3.3%	3.3%
Amherst Assessment	13,444,085	13,863,099	13,685,960
Assessment Increase	855,348	857,103	852,867
	6.8%	6.6%	6.6%
 Effect of 1.0% COLA on Amherst Assessment	113,023	109,609	107,880
 FY13 Budget			
Salaries & Expenses	29,378,699	28,929,197	28,699,039
1.0% COLA	149,773	145,278	143,002
Total Budget	29,528,472	29,074,475	28,842,041
	3.4%	3.6%	3.6%
Amherst Assessment	14,120,334	14,543,523	14,362,666
Assessment Increase	676,249	680,424	676,706
	5.0%	4.9%	4.9%
 Effect of 1.0% COLA on Amherst Assessment	116,538	113,041	111,270

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.