

## **Pittsfield School District**

### Proposed 2011-2012 Pittsfield School District Budget

Once again, the Pittsfield School Board has been challenged by the current economy to provide adequately for the education of the children and youth of Pittsfield. The Board recognizes and empathizes with the financial challenges that our Pittsfield families and our Town of Pittsfield face at this time.

In this context, the Pittsfield School Board proposes a less-than-maintenance budget, a budget that is slightly less expensive – by .5% - than the current year budget. Significant increases in expenses for health insurance - \$200,000+ - and in required contributions to the New Hampshire Retirement System - \$100,000+ - as well as mandated increases for student services have had to be absorbed through reductions in many other areas.

Gone from this budget are one teaching position at Pittsfield Elementary School, resulting in increased class size once again this year; one of our two district nurse positions; the high school summer school program, the Drake Field summer program; middle and high school volleyball programs; and reductions throughout the budget in planned spending for books, equipment, libraries, and technology.

The federal *Education Jobs Fund* brought \$147,000+ to the district in January as part of the state's Adequacy Grant; an additional \$105,000+ will be coming later. Again, revenues from federal, state, and other sources will provide funding for more than half of this budget. These revenues include funding through the state's Adequacy Grant, estimated to be \$4,282,000+, through the state's catastrophic aid program for high-cost special needs student placements, estimated to be \$235,000+, and through the state's school building aid, estimated to be \$97,000+.

Entitlement and competitive grants are providing \$1,457,000+ in the current year to support our students in a variety of ways. These supplemental sources of revenue provide services such as tutoring and professional development beyond the limits of the local budget.

Finally, Warrant Article IV suggests the addition of up to \$50,000 from a potential fund balance in the current year budget to the district's buildings maintenance capital reserve fund. Future maintenance projects will include window, roof, and siding replacement at the elementary school as well as updates and energy efficient modifications to the HVAC systems in both schools.

## Warrant Overview

### ARTICLE I

Article I is a boilerplate article that merely accepts the reports submitted by district officials and committees and contained in the Annual School District Report.

### ARTICLE II

Article II is also a boilerplate article that establishes compensation for Board members and other district officials. The compensation has remained at the same levels for many years.

### ARTICLE III

Article III allows for the operation of the food service programs in the schools. These programs provide breakfast, lunch, and snacks to students. The food service program will be self-reliant, supported through the state's food and nutrition revenue program, the federal government's commodity program, and food sales revenues. This article has no local property tax impact.

### ARTICLE IV

Article IV allows the district to accept grant funds from state, federal, and private sources. The \$1,300,000 is an estimate of grant funds anticipated in the 2011-2012 school year.

### ARTICLE V

Article V seeks approval of the new collective bargaining agreement negotiated between the Pittsfield School Board and the Education Association of Pittsfield, which represents the district's teachers.

Current state law (RSA 273-A:12, known as "Evergreen") entitles public employees governed by a collective bargaining agreement to provisions of the pay plan of the previous agreement. The newly negotiated agreement maintains the salary schedule of the current contract, but places teachers on the schedule in accordance with their experience and education levels. In effect, this results in a 2½ - 3% increase for most teachers.

Additionally, the newly negotiated agreement also eliminates the two (of four) most expensive health insurance as options to employees.

Because state law requires this increase, it is not included in Article V. The language of this article is the boilerplate language required for the consideration of collective bargaining agreements.

## ARTICLE VI

Article VI seeks the addition of up to \$50,000 to the building maintenance capital reserve fund. These funds will be transferred from a fund balance that the district may realize at the end of the fiscal year on June 30, 2011. If a fund balance does not exist at that point, no funds would be added.

This reserve fund was established in 2004 to provide for facilities needs. Last year, funds were withdrawn for the PMHS gym project (floor, bleachers, roof). Anticipated capital improvement projects include window, roof, and siding replacement at PES and energy efficiency measures / HVAC system maintenance at both PES and PMHS. The January 2, 2011, balance in this account was \$45,000+.

## ARTICLE VII

Article VII seeks approval for the operating expenses of the schools for the 2011-2012 school year. The recommended amount - \$9,844,450.33 – is less than the current year budget of by \$51,369.67, or .5%.

The Board worked toward a zero tax impact budget. To do so, the budget needed to accommodate increases in health insurance costs (\$200,000+) and in contributions to the New Hampshire Retirement System (\$100,000+). Further, compensation will be held at the current levels for all non-teacher employees. The local tax impact of this article is estimated to be \$.19/thousand; this cost represents the cost increase of teacher salaries, described under Article V above.

A budget overview by function that also includes recent spending and budgeting history is included below.

## ARTICLE VIII

Article VIII is a boilerplate article that allows the meeting to consider other business.



**Pittsfield Revenue Summary 2011-12**

State of New Hampshire

School Administrative Unit #51

Pittsfield School District

2011-12 Budget Summary Revenues

	2009-2010		2010-2011		2011-2012
	<u>Received</u>		<u>DRA Approved</u>		<u>Estimated Revenue</u>
<b>Unreserved Fund Balance</b>	\$ 263,813.00	\$	88,143	\$	247,000
<b>Warrant Art. Roof from fund balance</b>			109,500		
<b>Warrant Art. Transfer Disability Reserve</b>	\$ 20,000.00		20,000		
State Sources:					
Adequacy Grant	\$ 4,224,752.00	\$	4,202,053		4,282,730
School Building Aid	\$ 95,635.52	\$	97,763		97,763
Area Vocational School	\$ 3,600.00	\$	3,600		3,600
Driver Education	\$ 4,950.00	\$	5,000		5,000
Catastrophic Aid	\$ 298,332.66	\$	224,000		235,667
Food & Nutrition Programs	\$ 2,877.95		3,000		3,000
<b>Sub Total: State Sources</b>	\$ 4,630,148.13	\$	4,535,416	\$	4,627,760
Federal Sources;					
Food and Nutrition Programs	\$ 126,097.85		110,000		130,000
Federal Grants	\$ 859,977.00		900,000		1,300,000
Medicaid	\$ 248,121.50		150,000		160,000
<b>Sub Total: Federal Sources</b>	\$ 1,234,196.35	\$	1,160,000	\$	1,590,000
Sale of Bonds:			-		
<b>Sub Total: Sale of Bonds</b>	\$ -	\$	-		
<b>Transfer from Capital Reserve</b>	\$ 14,145.73		170,500		
Local Sources:					
Tuitions Regular	\$ 550.00				
Special Education Tuition	\$ 30,417.09				
Earnings on Investments	\$ 800.76	\$	1,000		1,000
Other: Trust Income	\$ 2,168.04				
Food Service Sales	\$ 107,876.72	\$	187,547		167,547
Other: Equip Sold	\$ 300.00				
Grant indirect costs	\$ 5,447.80	\$	5,000		6,000
Prior Yrs Expenditure Refund					
<b>Sub Total: Local Sources</b>	\$ 147,560	\$	193,547	\$	174,547
<b>Total Non-Tax Revenues</b>	\$ 6,309,864	\$	6,277,106	\$	6,639,307
<b>Deficit Assessment</b>					
<b>District Assessment</b>	\$ 4,131,101.00	\$	4,139,301	\$	4,189,517
<b>State Education Taxes</b>	\$ 657,261.00	\$	679,960	\$	616,174
<b>Total Appropriations</b>	\$ 10,889,101.00	\$	11,096,367	\$	11,444,997
				includes	
<b>BEFORE MTG JUST BUDGET</b>		AFTER MTG WA	MS-24 REPORT ADJ REV	<b>food service</b>	\$ 300,547
<b>INCREASE IN DISTRICT ASSESSMENT</b>				<b>and grants</b>	\$ 1,300,000
<b>\$ 50,216</b>	\$	-	\$	<b>and general</b>	
				<b>fund budget of</b>	\$ 9,844,450
<b>TAX INCREASE</b>					\$ 11,444,997
<b>\$ 0.19</b>	\$	-	\$		

**PITTSFIELD SCHOOL DISTRICT**

	2009-2010 ACTUAL	2010-2011 BUDGET	2011-2012 REQUEST	DIFFERENCE
<u>Instructional Programs</u>				
1100 - INSTRUCTIONAL PROGRAMS				
Elementary School	\$1,453,364.27	\$1,426,020.76	\$1,470,985.79	\$44,965.03
Middle School	\$517,369.40	\$481,234.88	\$506,585.55	\$25,350.67
High School	\$1,114,393.54	\$1,047,528.59	\$1,043,640.92	(\$3,887.67)
<b>TOTAL</b>	<b>\$3,085,127.21</b>	<b>\$2,954,784.23</b>	<b>\$3,021,212.26</b>	<b>\$66,428.03</b>
1200 - SPECIAL EDUCATION				
Elementary School	\$905,192.22	\$861,751.24	\$919,889.66	\$58,138.42
Middle School	\$430,414.33	\$263,205.01	\$341,744.97	\$78,539.96
High School	\$949,498.87	\$1,105,678.66	\$1,124,528.62	\$18,849.96
<b>TOTAL</b>	<b>\$2,285,105.42</b>	<b>\$2,230,634.91</b>	<b>\$2,386,163.25</b>	<b>\$155,528.34</b>
1300 - VOCATIONAL EDUCATION				
Elementary School	\$ -	\$ -	\$ -	\$ -
Middle School	\$ -	\$ -	\$ -	\$ -
High School	\$9,204.64	\$14,000.00	\$12,000.00	(\$2,000.00)
<b>TOTAL</b>	<b>\$ 9,204.64</b>	<b>\$14,000.00</b>	<b>\$12,000.00</b>	<b>\$ (2,000.00)</b>
1400 - OTHER INSTRUCTIONAL PROGRAMS				
Elementary School	\$9,797.90	\$11,110.00	\$1,500.00	(\$9,610.00)
Middle School	\$29,464.14	\$34,817.00	\$34,020.67	(\$796.33)
High School	\$68,161.17	\$80,202.00	\$68,594.94	(\$11,607.06)
<b>TOTAL</b>	<b>\$107,423.21</b>	<b>\$126,129.00</b>	<b>\$104,115.61</b>	<b>(\$22,013.39)</b>
<b>INSTRUCTIONAL PROGRAMS TOTAL</b>	<b>\$5,486,860.48</b>	<b>\$5,325,548.14</b>	<b>\$5,523,491.12</b>	<b>\$197,942.98</b>
<u>Student and Staff Services</u>				
2120 - GUIDANCE SERVICES				
Elementary School	\$73,413.10	\$79,772.45	\$81,625.88	\$1,853.43
Middle School	\$119,230.32	\$65,787.72	\$33,193.91	(\$32,593.81)
High School	\$161,018.71	\$206,528.25	\$205,179.92	(\$1,348.33)
<b>TOTAL</b>	<b>\$353,662.13</b>	<b>\$352,088.42</b>	<b>\$319,999.71</b>	<b>(\$32,088.71)</b>
2130 - HEALTH SERVICES				
Elementary School	\$77,031.84	\$82,620.11	\$54,176.22	(\$28,443.89)
Middle School	\$22,554.65	\$24,324.31	\$18,976.21	(\$5,348.10)
High School	\$42,301.29	\$44,311.61	\$34,952.49	(\$9,359.12)
<b>TOTAL</b>	<b>\$141,887.78</b>	<b>\$151,256.03</b>	<b>\$108,104.92</b>	<b>(\$43,151.11)</b>
2140 - PSYCHOLOGICAL SERVICES				
Elementary School	\$640.00	\$3,000.00	\$3,000.00	\$0.00
Middle School	\$0.00	\$1,000.00	\$1,000.00	\$0.00
High School	\$7,710.00	\$8,800.00	\$8,800.00	\$0.00
<b>TOTAL</b>	<b>\$8,350.00</b>	<b>\$12,800.00</b>	<b>\$12,800.00</b>	<b>\$0.00</b>
2150 - SPEECH / LANGAUGE SERVICES				
Elementary School	\$122,095.60	\$122,406.72	\$113,464.27	(\$8,942.45)
Middle School	\$11,767.67	\$11,649.99	\$26,640.31	\$14,990.32
High School	\$12,097.57	\$13,032.27	\$9,238.32	(\$3,793.95)
<b>TOTAL</b>	<b>\$145,960.84</b>	<b>\$147,088.98</b>	<b>\$149,342.90</b>	<b>\$2,253.92</b>

	2009-2010 ACTUAL	2010-2011 BUDGET	2011-2012 REQUEST	DIFFERENCE
<b>2160 &amp; 2163 &amp; 2190 - PHYSICAL THERAPY, OCCUPATIONAL THERAPY &amp; VISION THERAPY SERVICES</b>				
Elementary School	\$113,954.47	\$111,690.41	\$117,456.55	\$5,766.14
Middle School	\$3,988.50	\$12,907.11	\$39,570.33	\$26,663.22
High School	\$24,820.10	\$27,442.22	\$28,494.29	\$1,052.07
<b>TOTAL</b>	<b>\$142,763.07</b>	<b>\$152,039.74</b>	<b>\$185,521.17</b>	<b>\$33,481.43</b>
<b>2210 - IMPROVEMENT OF INSTRUCTION</b>				
Elementary School	\$53,260.56	\$45,863.00	\$45,839.00	(\$24.00)
Middle School	\$27,774.26	\$34,417.00	\$19,045.00	(\$15,372.00)
High School	\$70,694.15	\$51,578.00	\$31,917.50	(\$19,660.50)
<b>TOTAL</b>	<b>\$151,728.97</b>	<b>\$131,858.00</b>	<b>\$96,801.50</b>	<b>(\$35,056.50)</b>
<b>2220 &amp; 2225 - MEDIA &amp; TECHNOLOGY SERVICES</b>				
Elementary School	\$79,546.50	\$84,370.74	\$88,931.09	\$4,560.35
Middle School	\$65,201.67	\$65,595.38	\$79,868.13	\$14,272.75
High School	\$117,582.12	\$121,092.31	\$148,010.48	\$26,918.17
<b>TOTAL</b>	<b>\$262,330.29</b>	<b>\$271,058.43</b>	<b>\$316,809.70</b>	<b>\$45,751.27</b>
<b>STUDENT AND STAFF SERVICES TOTAL</b>	<b>\$1,206,683.08</b>	<b>\$1,218,189.60</b>	<b>\$1,189,379.90</b>	<b>(\$28,809.70)</b>
<u>Administrative Services</u>				
<b>2310 &amp; 2320 - SCHOOL BOARD &amp; SAU ADMINISTRATIVE SERVICES</b>				
School Board Salaries	\$63,212.39	\$50,719.00	\$57,407.00	\$6,688.00
SAU Admin Services	\$333,093.85	\$336,008.68	\$341,223.44	\$5,214.76
<b>TOTAL</b>	<b>\$396,306.24</b>	<b>\$386,727.68</b>	<b>\$398,630.44</b>	<b>\$11,902.76</b>
<b>2410 - PRINCIPAL'S OFFICE</b>				
Elementary School	\$351,602.26	\$388,036.76	\$411,051.06	\$23,014.30
Middle School	\$143,101.05	\$146,530.79	\$161,508.62	\$14,977.83
High School	\$270,383.73	\$276,502.14	\$292,181.82	\$15,679.68
<b>TOTAL</b>	<b>\$765,087.04</b>	<b>\$811,069.69</b>	<b>\$864,741.50</b>	<b>\$53,671.81</b>
<b>ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$1,161,393.28</b>	<b>\$1,197,797.37</b>	<b>\$1,263,371.94</b>	<b>\$65,574.57</b>
<u>Facilities and Transportation</u>				
<b>2600 - BUILDING MAINTANENCE</b>				
District Wide	\$130,555.19	\$195,191.00	\$181,223.50	(\$13,967.50)
Elementary School	\$290,229.60	\$294,188.47	\$290,467.55	(\$3,720.92)
Middle School	\$183,709.28	\$134,061.10	\$137,647.97	\$3,586.87
High School	\$328,395.11	\$243,404.56	\$246,976.59	\$3,572.03
<b>TOTAL</b>	<b>\$932,889.18</b>	<b>\$866,845.13</b>	<b>\$856,315.61</b>	<b>(\$10,529.52)</b>
<b>2700 - TRANSPORTATION</b>				
District Wide	\$151,792.01	\$156,321.00	\$188,133.00	\$31,812.00
Elementary School	\$53,586.56	\$55,645.00	\$73,408.75	\$17,763.75
Middle School	\$117,941.95	\$9,760.00	\$7,639.00	(\$2,121.00)
High School	\$177,622.18	\$340,380.00	\$343,951.25	\$3,571.25
<b>TOTAL</b>	<b>\$500,942.70</b>	<b>\$562,106.00</b>	<b>\$613,132.00</b>	<b>\$51,026.00</b>
<b>FACILITIES AND TRANS TOTAL</b>	<b>\$1,433,831.88</b>	<b>\$1,428,951.13</b>	<b>\$1,469,447.61</b>	<b>\$40,496.48</b>
<u>Acquisition &amp; Construction</u>				
<b>4000 - ACQUISITION &amp; CONSTRUCTION</b>				
District Wide	\$0.00	\$0.00	\$1.00	\$1.00
<b>ACQUISITION &amp; CONSTRUCTION TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$1.00</b>

	2009-2010 ACTUAL	2010-2011 BUDGET	2011-2012 REQUEST	DIFFERENCE
<u>Building Improvement</u>				
4600 Building Improvement				
District Wide	\$0.00	\$280,000.00	\$0.00	\$280,000.00
<b>BUILDING IMPROVEMENT TOTAL</b>	<b>\$0.00</b>	<b>\$280,000.00</b>	<b>\$0.00</b>	<b>(\$280,000.00)</b>
<u>Debt Service</u>				
5221 - DEBT SERVICE				
District Wide	\$427,908.76	\$413,333.76	\$398,758.76	(\$14,575.00)
<b>DEBT SERVICE TOTAL</b>	<b>\$427,908.76</b>	<b>\$413,333.76</b>	<b>\$398,758.76</b>	<b>(\$14,575.00)</b>
<u>Transfers</u>				
5221 TRANSFER TO FOOD SERVICE FUND	\$12,000.00	\$12,000.00	\$0.00	(\$12,000.00)
5251 TRANSFER TO CAPITAL RESERVE	\$55,000.00	\$20,000.00	\$0.00	(\$20,000.00)
	<b>\$67,000.00</b>	<b>\$32,000.00</b>	<b>\$0.00</b>	<b>(\$32,000.00)</b>
<b>GRAND TOTAL</b>	<b>\$9,783,677.48</b>	<b>\$9,895,820.00</b>	<b>\$9,844,450.33</b>	<b>\$228,630.33</b>
<u>Summary</u>				
District	\$1,173,562.20	\$1,183,573.44	\$767,986.94	\$29,747.26
Elementary School	\$3,583,714.88	\$3,566,475.66	\$3,671,795.82	\$105,320.16
Middle School	\$1,672,517.22	\$1,285,290.29	\$1,407,440.67	\$122,150.38
High School	\$3,353,883.18	\$3,580,480.61	\$3,598,467.14	\$17,986.53
Acquisition & Construction	\$0.00	\$0.00	\$1.00	\$1.00
Building Improvement	\$0.00	\$280,000.00	\$0.00	(\$280,000.00)
Debt Service	\$427,908.76	\$413,333.76	\$398,758.76	(\$14,575.00)
Transfers	\$67,000.00	\$32,000.00	\$0.00	(\$32,000.00)
<b>GRAND TOTAL</b>	<b>\$9,783,677.48</b>	<b>\$9,895,820.00</b>	<b>\$9,844,450.33</b>	<b>(\$51,369.67)</b>