

# **BUDGET HEARING**

**TUESDAY, JANUARY 21, 2014**

**MILFORD HIGH SCHOOL, ROOM # 182**

**7:00 P. M.**

## **A G E N D A**

- 1. Introductions**
- 2. Overview of The Total Spending Plan**
- 3. Proposed 2014-2015 Budget**
- 4. Warrant Articles Proposed by the School Board**
- 5. Total Appropriation and Tax Impact / Estimated Revenues**
- 6. Parking Proposal**

**MILFORD SCHOOL DISTRICT  
2014-15 PROPOSED BUDGET**

**Overview**

	<u>13-14</u>	<u>14-15</u>	<u>Increase (Decrease)</u>	<u>%</u>
Operating Budget:	\$37,186,596	\$37,605,537	\$418,941	1.1%
CBA Warrant Articles	\$254,765	\$923	(\$253,842)	(99.6%)
<b>Total Operating Expenses</b>	<b>\$37,441,361</b>	<b>\$37,606,460</b>	<b>\$165,099</b>	<b>0.4%</b>
Other Warrant Articles:	\$103,066	\$50,506	(\$52,560)	(51.0%)
<b>Total Appropriation:</b>	<b>\$37,544,427</b>	<b>\$37,656,966</b>	<b>\$112,539</b>	<b>0.3%</b>
Revenue:	\$12,826,230	\$12,453,077	(\$373,153)	(2.9%)
<b>Tax Assessment</b>	<b>\$24,718,197</b>	<b>\$25,203,889</b>	<b>\$485,692</b>	<b>2.0%</b>
<b>Tax Rate:</b>	<b>\$19.42</b>	<b>\$19.85</b>	<b>\$0.43</b>	<b>2.2%</b>
Enrollment (K-12)	2,585	2,497	(88)	(3.4%)

**14/15 Default Budget:** \$ 36,918,772, a 1.4% decrease over the 13/14 budget (\$37,441,361 including CBA agreements).

NOTE: Default Budget is the proposed amount as of the 1-6-14 School Board meeting and is subject to change up to the date the ballots are printed.

**Major Changes from Prior Year**

**Salaries and Benefits: (-\$47,213)**

Salaries and benefits make up about 80% of the operating budget. This includes the cost of any new positions as well as the savings from position changes.

**Non-Affiliated Staff and Other: (\$106,997)**

Non-affiliated staff are positions that are not associated with a bargaining unit. These positions include secretarial staff, SAU support staff, coaches, advisors, crossing guards, elected officials, and SAU administrators. A 2% COLA is being proposed.

**Negotiated Agreements: (-\$216,795 and \$923 Warrant Article)**

The District has four bargaining units; Administrators' Group (Principals and Directors), Milford Teachers' Association (MTA), Milford Educational Support Staff Association (MESSA-aides and associates), and Milford Educational Personnel Association ((MEPA-buildings and grounds personnel).

The Milford Administrators Group and Board have agreed to a four year contract with no cost of living increase next year. Some of the changes include the following: the Association has agreed to increased employee health insurance costs for new employees and reduced health insurance opt-out benefits. The Board has agreed to allow two early retirees in one year for one time only and to partially reimburse those who take more than twelve college credits in one year, up to a total of sixteen.

The School Board and Teachers' Association have not reached agreement on a successor agreement to the contract which expires June 30, 2014.

**New and Expanded Positions: (\$421,465)**

This proposal, like the budget, has a technology focus and includes a full-time Network/Database Administrator, increased technological support hours at the individual schools, and part-time summer help. The proposal also includes an additional part-time occupational therapist for Special Education as well as three increases in Special Education positions due to a reduction in federal funding. Also included in the proposal is an increase to the High School Woodworking teacher from part-time to full-time and an increase to the High School Athletic Trainer stipend. Additionally, the District's responsibility to incrementally assume the costs associated with the Career Development Counselor is proposed.

**Position Reductions: (-\$359,803)**

Due to an anticipated reduction in enrollment, four teaching positions have been eliminated, two at the Jacques School, and two at the Middle School.

**School Resource Officer: (\$63,074)**

The budget proposal includes funding to reinstate the School Resource Officer (SRO) position. The funding is sufficient to pay for a Milford Police Department officer to be assigned to the schools for the school year. The Town of Milford budget will fund the position for the remainder of the year.

**Curriculum and Instructional Technology: (\$48,697)**

This proposal does not focus on one particular subject area but rather a focus on district-wide instructional technology and the Board's goal to increase the amount of academically challenging courses for high school students. In particular, the proposal includes three new computer laboratories, 26 LCD projectors, and document cameras.

The Board's goal to increase the number of challenging courses include four new Advanced Placement courses and accompanying textbooks and costs for PSAT's and Advanced Placement Examinations for students.

**OBJECTS OF SIGNIFICANT INCREASE OR DECREASE:**

Debt Service - Principal & Interest	Object Code 830 and 910	\$145,935
Textbooks, Workbooks, Media, Software (excluding IT)	Object Code 641 to 650	\$80,887
Professional Services - SRO	Object Code 323	\$63,074
Electricity, Natural Gas, Oil, Vehicle Fuel	Object Codes 622 to 626	\$55,888
Information Technology	Object Code 330,430, 650,734,738	\$55,516
Transportation	Object Codes 510 to 515	\$49,998
Replacement Equipment (excluding IT)	Object Code 735-738	\$29,213
Repair & Maintenance (excluding IT)	Object Code 430	\$19,582
Testing (PSAT & AP)	Object Code 370	\$15,502
Property & Liability Insurance	Object Code 520	\$11,657
Property Improvements (HS Soccer Field Irrigation)	Object Code 710	\$7,500
Professional Services - Legal & Actuarial Services	Object Code 381, 382	(\$9,550)
New Equipment (excluding IT)	Object Code 731-734	(\$81,926)
Grants & Food Service	Object Code 930	(\$90,497)
Phones to VOIP	Object Code 432, 531, 532	(\$105,255)
Tuition Non-Public	Object Code 563	(\$136,642)

**Proposed Milford School District Budget (2014-2015)**

**Function 1100 - Regular Education Programs**

This account contains salaries for all regular classroom teachers and support staff, supplies, textbooks, furniture, and equipment used in all the regular education programs.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	9,858,636	9,739,082	9,814,673	9,433,504	-381,169	-3.9%
300	Professional Services	6,500	2,936	5,650	2,788	-2,862	-50.7%
400	Property Services	8,156	5,164	8,444	8,474	30	0.4%
500	Other Services	3,950	2,655	3,911	3,911	0	0.0%
600	Supplies & Materials	391,229	358,459	299,600	327,280	27,680	9.2%
700	Equipment	98,973	106,058	214,412	131,407	-83,005	-38.7%
800	Other Objects	3,010	2,697	4,227	5,520	1,293	30.6%
<b>Total</b>		<b>10,370,454</b>	<b>10,217,051</b>	<b>10,350,917</b>	<b>9,912,884</b>	<b>-438,033</b>	<b>-4.2%</b>

**Function 1200 - Special Education Programs**

This account contains all costs associated with special education, including salaries for teachers and support staff, supplies, texts, equipment, and student tuition for out-of-district placements.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	3,284,643	3,307,299	3,374,776	3,512,135	137,359	4.1%
300	Professional Services	90,818	90,912	90,000	90,000	0	0.0%
400	Property Services	225	0	225	225	0	0.0%
500	Other Services	285,100	223,573	422,012	276,158	-145,854	-34.6%
600	Supplies & Materials	22,736	24,542	17,228	58,837	41,609	241.5%
700	Property	4,634	5,349	850	850	0	0.0%
<b>Total</b>		<b>3,688,156</b>	<b>3,651,675</b>	<b>3,905,091</b>	<b>3,938,205</b>	<b>33,114</b>	<b>0.8%</b>

**Function 1300 - Vocational Education Programs**

This account contains costs associated with the Applied Technology programs at Milford High School, including teacher salaries, supplies, texts, and equipment. These programs are also available to students from area schools on a tuition basis.

<b>Acct Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100 Salaries	701,127	703,232	697,999	710,581	12,582	1.8%
400 Property Services	10,800	11,814	10,800	10,800	0	0.0%
500 Other Services	7,000	10,741	7,000	15,400	8,400	120.0%
600 Supplies & Materials	42,910	39,509	42,910	46,870	3,960	9.2%
700 Property	40,288	40,804	38,500	60,554	22,054	57.3%
800 Other Objects	1,043	695	1,043	1,043	0	0.0%
<b>Total</b>	<b>803,168</b>	<b>806,795</b>	<b>798,252</b>	<b>845,248</b>	<b>46,996</b>	<b>5.9%</b>

**Function 1400 - Co-Curricular Activities**

This account supports all athletic, co-curricular, and summer school programs. Included are stipends for coaches and club advisors, officials' pay, equipment, uniforms, fees, and related items.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	192,050	194,297	190,350	195,533	5,183	2.7%
300	Professional Services	61,790	61,294	66,790	66,790	0	0.0%
400	Property Services	4,950	1,504	4,950	5,500	550	11.1%
500	Other Services	2,700	2,763	6,700	6,700	0	0.0%
600	Supplies & Materials	22,247	21,007	22,722	22,722	0	0.0%
700	Property	0	0	0	0	0	0.0%
800	Other Objects	12,040	14,025	13,215	14,585	1,370	10.4%
<b>Total</b>		<b>295,777</b>	<b>294,890</b>	<b>304,727</b>	<b>311,830</b>	<b>7,103</b>	<b>2.3%</b>

**Function 2100 – Student Support**

Student support includes the work of guidance counselors, nurses, the school social worker, psychological services, speech therapy, occupational therapy, physical therapy, the in-school suspension supervisor, and Saturday detention. All salaries for these positions, as well as associated support staff, are included in these accounts, as are supplies, printing, and testing materials.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	1,812,582	1,804,022	1,846,917	1,874,187	27,270	1.5%
300	Professional Services	30,478	30,300	38,153	116,956	78,803	206.5%
400	Property Services	1,246	1,339	1,406	1,402	-4	-0.3%
500	Other Services	1,725	867	1,725	1,475	-250	-14.5%
600	Supplies & Materials	15,366	14,209	15,232	15,202	-30	-0.2
700	Equipment	1,070	1,066	1,134	6,190	5,056	445.9%
800	Other Objects	445	439	445	445	0	0.0%
<b>Total</b>		<b>1,862,912</b>	<b>1,852,242</b>	<b>1,905,012</b>	<b>2,015,857</b>	<b>110,845</b>	<b>5.8%</b>

**Function 2200 – Instructional Support**

Instructional support includes items associated with staff training, including workshops, professional materials, travel expenses, and summer curriculum work. This work supports the changes necessary to align Milford’s curriculum, instructional practices, and assessment methods with the state standards, and workplace requirements. Function 2200 also provides for items relating to libraries and audio-visual services, including salaries, supplies, furniture, equipment, repairs, and educational collections.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	326,371	290,660	325,317	338,176	12,859	4.0%
300	Professional Services	3,000	0	0	0	0	0.0%
400	Property Services	4,341	5,163	7,742	7,826	84	1.1%
500	Other Services	15,414	16,131	15,414	15,414	0	0.0%
600	Supplies & Materials	37,077	32,432	36,847	39,260	2,413	6.5%
700	Equipment	2,854	3,300	3,331	6,105	2,774	83.3%
800	Other Objects	0	0	0	0	0	0.0%
<b>Total</b>		<b>389,057</b>	<b>347,686</b>	<b>388,651</b>	<b>406,781</b>	<b>18,130</b>	<b>4.7%</b>

**Function 2300 - District Administration**

The District administration account includes costs associated with the school board, the superintendent's office, the curriculum coordinators, special education administrators and vocational education administrators. In addition to salaries and other administrative-related items such as equipment, supplies and printing, these accounts also include all the district's advertising charges and all legal, audit, and negotiation fees.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	1,271,175	1,238,851	1,322,404	1,280,632	-41,772	-3.2%
300	Professional Services	51,080	49,655	51,410	41,700	-9,710	-18.9%
400	Property Services	450	505	530	500	-30	-5.7%
500	Other Services	24,709	20,661	25,530	21,500	-4,030	-15.8%
600	Supplies & Materials	13,802	11,097	12,802	12,527	-275	-2.1%
700	Property	0	1,723	0	0	0	0.0%
800	Other Objects	13,488	12,857	13,202	13,248	46	0.3%
<b>Total</b>		<b>1,374,704</b>	<b>1,335,349</b>	<b>1,425,878</b>	<b>1,370,107</b>	<b>-55,771</b>	<b>-3.9%</b>

**Function 2400 - School Administration Services**

This account funds administrative services in the three school levels. This includes salaries for the principals, assistant principals, secretarial services, equipment, printing, travel, dues and fees, general supplies, service contracts, and graduation expenses at the high school.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	1,183,447	1,163,575	1,219,392	1,185,960	-33,433	-2.7%
300	Professional Services	500	0	500	1,500	1,000	200.0%
400	Property Services	1,259	981	1,349	1,299	-50	-3.7%
500	Other Services	17,100	16,360	19,000	18,300	-700	-3.7%
600	Supplies & Materials	11,532	10,577	11,192	11,192	0	0.0%
700	Equipment	128	1,754	5,570	3,978	-1,592	-28.6%
800	Other Objects	22,636	23,124	23,000	22,202	-798	-3.5%
<b>Total</b>		<b>1,236,602</b>	<b>1,216,371</b>	<b>1,280,003</b>	<b>1,244,431</b>	<b>-35,573</b>	<b>-2.8%</b>



**Function 2600 - Operation and Maintenance**

This account funds the salaries of the Director of Buildings and Grounds, maintenance staff, groundskeepers, and custodians. It also supports water and sewer usage, disposal services, snow plowing, repair and maintenance materials, property/liability insurance, supplies, fuel, cell phone, electricity, equipment, and overtime.

Acct	Item	12-13 Adopted	12-13 Actual	13-14 Adopted	14-15 Proposed	Change	Pct. Change
100	Salaries	954,600	958,900	952,839	945,412	-7,427	-0.8%
400	Property Services	452,739	429,230	422,663	428,409	5,746	1.4%
500	Other Services	135,443	134,436	117,438	103,462	-13,976	-11.9%
600	Supplies & Materials	707,002	638,007	611,680	667,568	55,888	9.1%
700	Equipment	0	13,000	14,000	16,000	2,000	14.3%
<b>Total</b>		<b>2,249,784</b>	<b>2,173,573</b>	<b>2,118,620</b>	<b>2,160,851</b>	<b>42,231</b>	<b>2.0%</b>

**Function 2700 - Pupil Transportation**

This account covers costs of transportation of students to and from school, including special education and vocational education transportation.

Acct	Item	12-13 Adopted	12-13 Actual	13-14 Adopted	14-15 Proposed	Change	Pct. Change
500	Other Services	895,338	965,540	925,344	975,342	49,998	5.4%
<b>Total</b>		<b>895,338</b>	<b>965,540</b>	<b>925,344</b>	<b>975,342</b>	<b>49,998</b>	<b>5.4%</b>

**Function 2840 - Technology Services**

This account includes the salary for the Director of Technology, support services, various supplies, and associated technology for the District including VOIP fees and services.

Acct	Item	12-13 Adopted	12-13 Actual	13-14 Adopted	14-15 Proposed	Change	Pct. Change
100	Salaries	125,859	124,691	133,378	197,921	64,544	48.4%
300	Professional Services	5,000	9,300	0	11,000	11,000	0.0%
400	Property Services	83,494	80,746	83,002	112,068	29,066	35.0%
500	Other Services	3,000	1,595	137,660	79,940	-57,720	-41.9%
600	Supplies & Materials	12,050	8,108	8,070	60,920	52,850	654.9%
700	Equipment	51,250	59,186	67,400	30,000	-37,400	-55.5%
<b>Total</b>		<b>280,653</b>	<b>283,626</b>	<b>429,510</b>	<b>491,849</b>	<b>62,340</b>	<b>14.5%</b>

**Function 2850 – Early Retirement**

Included in this account are salaries for professional staff who have chosen early retirement. The early retirement expenses are offset by the reduced cost of hiring replacement staff.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	351,988	351,990	309,344	336,530	27,186	8.8%
<b>Total</b>		<b>351,988</b>	<b>351,990</b>	<b>309,344</b>	<b>336,530</b>	<b>27,186</b>	<b>8.8%</b>

**Function 2900 - Benefits and Taxes**

Included in this account are health, dental, and life insurance costs, as well as workers compensation, teacher retirement, non-teacher retirement, unemployment compensation, tuition reimbursements, sick leave payback, retirement benefit, and FICA for all staff members.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
200	Benefits and Taxes	8,944,398	8,560,897	9,920,534	10,050,139	129,605	1.3%
	<b>Total</b>	<b>8,944,398</b>	<b>8,560,897</b>	<b>9,920,534</b>	<b>10,050,139</b>	<b>129,605</b>	<b>1.3%</b>

**Function 4000 - Facilities and Construction**

The appropriation of \$1 in this account gives the School Board the authority to incur expenses for facility studies/testing or professional assistance regarding land or buildings. \$7,500 is being proposed in 14/15 for irrigation of the high school soccer field. This represents half the total estimated cost of \$15,000. The other half will be paid from trust funds held for athletic purposes.

<b>Acct</b>	<b>Item</b>	<b>12-13 Adopted</b>	<b>12-13 Actual</b>	<b>13-14 Adopted</b>	<b>14-15 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
300	Professional Services	1	0	1	1	0	0.0%
400	Purchased Property Services	37,391	37,391	0	0	0	0.0%
700	Property	1	0	1	7501	7,500	750000.0%
	<b>Total</b>	<b>37,393</b>	<b>37,391</b>	<b>2</b>	<b>7,502</b>	<b>7,500</b>	<b>375000.0%</b>

**Function 5100 - Interest and Principal**

These accounts cover payments of interest and principal on the long-term debt listed below.

Acct	Item	12-13 Adopted	12-13 Actual	13-14 Adopted	14-15 Proposed	Change	Pct. Change
830	Interest on Debt	419,214	419,666	395,115	398,019	2,904	0.7%
910	Principal On Debt	952,448	991,941	875,039	1,018,070	143,031	16.3%
<b>Total</b>		<b>1,371,662</b>	<b>1,411,607</b>	<b>1,270,154</b>	<b>1,416,089</b>	<b>145,935</b>	<b>11.5%</b>

<u>Project (year of issue)</u>	<u>Principal</u>	<u>Interest</u>	<u>Final Payment</u>
Jacques 4 Classroom Addition (2010)	96,770	4,147	July 2015
1 <sup>st</sup> of 5 Year Lease/Purchase of New Tractor (\$60,000 total)	12,000	0.0	July 2018
Heron Pond Elementary School (2000)	545,000	184,876	January 2020
HS Fire Alarm System/MS Roof/MS Carpet & Tile	144,300	71,440	August 2023
Track and Field & High School Renovations (2007)	220,000	137,556	January 2028
<b>Total</b>	<b>1,018,070</b>	<b>398,019</b>	

**Function 5220 – Fund Transfers**

These accounts are appropriations of Federal and State grants as well as food service revenues. They do not involve District funds and have no impact on the local tax rate.

Acct	Item	12-13 Adopted	12-13 Actual	13-14 Adopted	14-15 Proposed	Change	Pct. Change
930	Fund Transfers	2,178,791	33,574,562	37,544,427	37,605,537	61,109	0.2%
<b>Total</b>		<b>2,178,791</b>	<b>33,574,562</b>	<b>37,544,427</b>	<b>37,605,537</b>	<b>61,109</b>	<b>0.2%</b>

Acct	Item	12-13 Adopted	12-13 Actual	13-14 Adopted	14-15 Proposed	Change	Pct. Change
<b>Grand Total</b>		<b>36,330,837</b>	<b>33,574,562</b>	<b>37,544,427</b>	<b>37,605,537</b>	<b>61,109</b>	<b>0.2%</b>

**SCHOOL WARRANT**  
**The State of New Hampshire**

**DRAFT – for PUBLIC HEARING on January 21, 2014**

**To the Inhabitants of the School District in the Town of Milford, County of Hillsborough, in the State of New Hampshire, qualified to vote in District affairs:**

**You are hereby notified that the Annual Meeting of the School District of Milford will be held, in accordance with RSA 40:13, at the Milford High School Cafeteria in said Milford, with the first (deliberative) session on the sixth day of February 2014, at seven o'clock in the evening, to transact all business other than voting, and on the eleventh day of March, in the Milford Middle School Gymnasium, for the second session for voting by official ballot at the polls on all matters in the warrant as well as officers and other matters to be voted on. The polls will be open on the eleventh of March from 6:00 AM and will not close earlier than 8:00 PM.**

**ELECTION OF OFFICERS** (Separate Ballot Vote)

- To choose two (2) members of the School Board for the ensuing three (3) years.
- To choose one (1) Moderator for the ensuing two (2) years.
- To choose one (1) Clerk for the ensuing two (2) years.
- To choose one (1) Treasurer for the ensuing two (2) years.

**1.** To see if the school district, pursuant to the authority provided in RSA 33:3-a, II, will vote to authorize the expenditure of the surplus from bond proceeds in the amount of \$211,209 remaining from the bond and project approved as Article 1 at the March 2013 Milford school district annual meeting, so that the same may expended for two additional purposes not part of that approval, namely:

- To provide wireless access infrastructure District-wide; and,
- carpet replacement at the High School;

and other items incidental to the above two purposes.

**This article requires a 60% supermajority to pass.**

**School Board: 5-0 Budget Committee: XXXX.**

**2.** Shall the Milford School District raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$37,605,537?** Should this article be defeated, the operating budget shall be **\$36,918,772** which is the same as last year, with certain adjustments required by previous action of the Milford School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **School Board: 5-0 Budget Committee: XXXX.**

3. To see if the School District will vote to approve the cost items included in the Collective Bargaining Agreement (2014/15 through 2017/18) reached between the Milford School Board and the Milford Administrative Group, which calls for the following increase in salaries and benefits at the current staffing levels:

Account	2014-15	2015-16	2016-17	2017-18
Salaries	0	21,311	28,837	33,091
Health Insurance	923	0	0	0
Early Retirement		29,468		
Wage-Driven Benefits	0	6,365	6,314	7,246
<b>Totals</b>	<b>923</b>	<b>57,144</b>	<b>35,151</b>	<b>40,337</b>

and further to raise and appropriate the sum of **\$923** for the upcoming 2014-2015 fiscal year; such sums representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement, to be distributed to the proper accounts. The costs for the years of the agreement beyond the upcoming 2014-2015 fiscal year will be included in the operating budget proposal each of those years. **School Board: 5-0 Budget Committee: XXXX.**

4. To see if the Milford School District will vote to authorize the governing body to add approximately 40 parking spaces along the east side of the access road between Milford High School and Milford Middle School, and further, to raise and appropriate **\$50,506**, and take any other action in the District's interest thereto. This is a special warrant article in accordance with RSA 32:3, IV. **School Board: 4-1 Budget Committee: XXXX.**

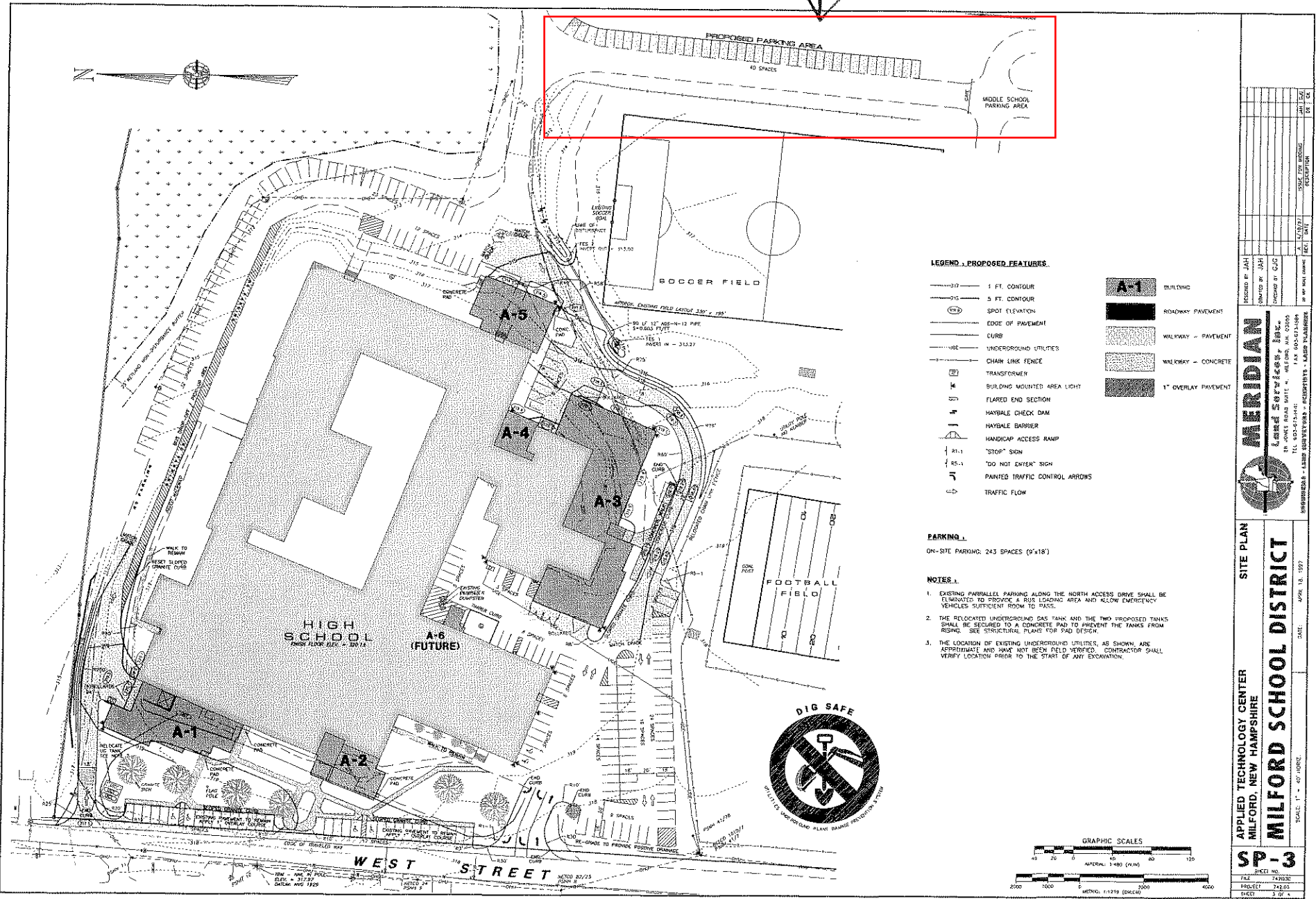
5. To transact any other business that may legally come before said meeting.

**MILFORD SCHOOL DISTRICT  
2014/15 BUDGET PROPOSAL  
TAX IMPACT ANALYSIS - ESTIMATED**

	Actual 2013/14		Proposed 2014/15	
Item	\$ Amount	Tax Impact	\$ Amount	Tax Impact
for Public Hearing 1/21/14				
<b>Operating Budget</b> (Includes New/Expanded/Reduced/Eliminated Positions Recommended by Superintendent)	37,186,596		37,605,537	
<b>Less: Estimated Revenues</b> (with 6/30/2014 Fund Balance estimated to be \$300,000)	-12,826,230		-12,453,077	
<b>Total to be Raised by Taxes</b>	<b>24,360,366</b>		<b>25,152,460</b>	
		<b>\$2.560</b>		<b>\$2.560</b>
		<b>\$16.58</b>		<b>\$17.25</b>
<b>Warrant Articles Approved March 2014:</b>				
ADMIN CBA Cost Items			923	\$0.00
MTA CBA Cost Items - NOT FINALIZED YET - AT IMPASSE AND GOING TO FACT FINDING			0	\$0.00
High School Parking			50,506	\$0.04
High School Soccer Field Irrigation - MOVED TO OPERATING BUDGET			0	\$0.00
Repurpose 13/14 Bond for District-Wide Wireless Access / High School Carpeting			0	\$0.00
<b>Warrant Articles proposed March 2013:</b>				
BOND - Capital Improvement Plan Items * Total Amount to be appropriated \$1,627,631 with offsetting revenue of \$1,604,565. 10 year bond. Tax impact first year is \$0.02. Tax impact in subsequent years will average \$0.14.	23,066	\$0.02		
MEPA CBA Cost Items	12,773	\$0.01		
MESSA CBA Cost Items	18,234	\$0.01		
MTA CBA Cost Items	223,758	\$0.18		
Multi-year service agreement for phone and/or data	80,000	\$0.06		
<b>Petition Warrant Articles:</b>	0	\$0.00	0	\$0.00
<b>Sub Total Warrant Articles:</b>	<b>357,831</b>	<b>0.28</b>	<b>51,429</b>	<b>0.04</b>
<b>TOTAL ASSESSMENT</b>	<b>24,718,197</b>		<b>25,203,889</b>	
<b>PROPERTY TAX IMPACT</b>		<b>19.42</b>		<b>19.85</b>
<b>\$ Increase in Operating Budget (13/14 includes CBA articles)</b>			<b>\$61,110</b>	<b>0.16%</b>
<b>\$ Increase in Operating Budget + Warrant Articles</b>			<b>\$112,539</b>	<b>0.30%</b>
<b>\$ Decrease in Revenues</b>			<b>(\$373,153)</b>	<b>-2.91%</b>
<b>\$ Increase in Tax Assessment</b>			<b>\$485,692</b>	<b>1.96%</b>
<b>Tax Rate Increase</b>			<b>\$0.43</b>	<b>2.21%</b>
* Indicates Bond Issue				
			\$ 43	<---Tax impact on a home valued at \$100,000
			\$ 86	<---Tax impact on a home valued at \$200,000
			\$ 129	<---Tax impact on a home valued at \$300,000
Milford Net Assessed Valuation 13/14 (with utilities)	1,275,712,887			
Milford Net Assessed Valuation 13/14 (without utilities)	1,256,580,087			
FY14 State Education Tax (@ \$2.56 per thousand)	3,211,831			
Milford Net Assessed Valuation 14/15(ESTIMATED)(with utilities)	1,282,512,887		12,825	1 cent Tax Rate Impact
Milford Net Assessed Valuation 14/15 (ESTIMATED)(without utilities)	1,263,380,087		64,126	5 cent Tax Rate Impact
FY15 State Education Taxes Estimated Using NHDOE FY15 Adequacy Estimate of 11-15-13	3,033,037		128,251	10 cent Tax Rate Impact
			641,256	50 cent Tax Rate Impact
			1,282,513	1 dollar Tax Rate Impact

**MILFORD SCHOOL DISTRICT  
2014/2015 BUDGET  
REVENUE ESTIMATES**

ACCOUNT #	DESCRIPTION	FY1011 REVENUES	FY1112 REVENUES	FY1213 REVENUES (unaudited)	FY1314 BUDGET (MS24)	FY1415 ESTIMATED as of 12-2-13	\$ CHANGE FY14 to FY15	% CHANGE FY14 to FY15
10.1112.000.0.	DEFICIT APPROPRIATION	0	0	0	0	0	0	0.00%
10.1311.000.0.	TUITION FROM PUPILS,PARENTS	(15,292)	(15,268)	(6,012)	(6,000)	(6,000)	0	0.00%
10.1312.000.0.	SP ED TUITION FROM INDIVIDUALS	(6,800)	(3,840)	(1,750)	0	0	0	0.00%
10.1314.000.0.	SUMMER SCHOOL TUITION	(9,080)	(4,810)	(6,500)	(5,000)	(5,000)	0	0.00%
10.1321.000.0.	TUITION FROM LEAS - NH	(677,532)	(761,736)	(741,714)	(826,896)	(839,516)	(12,620)	1.53%
10.1322.000.0.	SP ED TUITION FROM LEAS - NH	(205,772)	(228,592)	(378,700)	(250,000)	(250,000)	0	0.00%
10.1323.000.0.	VOC ED TUITION FROM LEAS-NH	(55,644)	(28,593)	(28,378)	(38,500)	(38,500)	0	0.00%
10.1332.000.0.	SPED TUITION FROM LEAS OUTSIDE NH	0	0	0	0	0	0	0.00%
10.1510.000.0.	INTEREST INCOME	(7,561)	(2,539)	(569)	(1,000)	(1,000)	0	0.00%
10.1910.000.0.	RENTALS	(7,979)	(8,267)	(3,196)	(8,000)	(6,000)	2,000	-25.00%
10.1980.000.0.	REFUND PY EXPENDITURE	(25,478)	(81)	(24,576)	(30,000)	(30,000)	0	0.00%
10.1990.000.0.	OTHER LOCAL REVENUE	(3,351)	(40,587)	(10,232)	(3,000)	(3,000)	0	0.00%
10.3111.000.0.	EQUITABLE EDUCATION AID	(7,956,918)	(8,238,375)	(8,245,513)	(8,181,471)	(8,063,805)	117,666	-1.44%
10.3119.000.0.	ARRA STABILIZATION AID	(288,595)		0	0	0	0	0.00%
10.3190.000.0.	OTHER STATE AID - ED JOBS	(248,676)		0	0	0	0	0.00%
10.3210.000.0.	SCHOOL BUILDING AID	(366,534)	(366,534)	(286,225)	(240,865)	(240,865)	(0)	0.00%
10.3220.000.0.	KINDERGARTEN AID	(269,100)	(220,800)	(296,700)	0	0	0	0.00%
10.3230.000.0.	CATASTROPHIC AID	(150,253)	(127,470)	(128,643)	(50,000)	(25,000)	25,000	-50.00%
10.3241.000.0.	VOCATIONAL AID	(131,823)	(122,182)	(60,568)	(122,500)	(122,500)	0	0.00%
10.3242.000.0.	VOC ED TRANSPORTATION AID	(1,375)	(1,420)	(1,899)	0	0	0	0.00%
10.4200.000.0.	UNRESTRICTED FEDERAL FUNDS	0	0	0	0	0	0	0.00%
10.4580.000.0.	STATE REVENUE-MEDICAID	(369,640)	(298,924)	(183,726)	(150,000)	(90,000)	60,000	-40.00%
10.4591.000.0.	OTHER RESTRICTED FEDERAL AID	0	(7,138)	0	0	0	0	0.00%
10.5100.000.0.	SALE OF BONDS AND NOTES	(438,009)	0		0	0	0	0.00%
10.5230.000.0.	TRANSFER FROM CAPITAL PROJECT FUNDS	(159,115)	(222)			0	0	0.00%
10.5252.000.0.	TRANSFERS FROM EXPENDABLE TRUSTS	(35,000)	(35,000)	(1,002)		0	0	0.00%
10.5253.000.0.	TRANSFERS FROM NONEXPENDABLE TRUSTS	(35,000)	(35,000)	(34,003)	(35,000)	(35,000)	0	0.00%
	TRANSFER FROM SPECIAL REVENUE FUNDS	(1,693,741)	(1,360,276)	(1,308,790)	(1,322,388)	(1,231,891)	90,497	-6.84%
	TRANSFER FROM FOOD SERVICE FUNDS	(829,914)	(870,000)	(870,000)	(890,000)	(890,000)	0	0.00%
10.5300.000.0.	SALE OR COMP FOR LOSS OF ASSETS	0	(2,686)	0	0	0	0	0.00%
	REVENUE TOTALS:	(13,988,181)	(12,780,342)	(12,618,694)	(12,160,620)	(11,878,077)	282,543	-2.32%
	PRIOR YEAR UNRESERVED FUND BALANCE	(992,102)	(464,864)	(665,610)	(665,610)	(575,000)	90,610	-13.61%
	<b>TOTAL REVENUE &amp; CREDITS</b>	<b>(14,980,283)</b>	<b>(13,245,206)</b>	<b>(13,284,305)</b>	<b>(12,826,230)</b>	<b>(12,453,077)</b>	373,153	-2.91%



**LEGEND - PROPOSED FEATURES.**

- 1 FT. CONTOUR
  - 5 FT. CONTOUR
  - (32.5) SPOT ELEVATION
  - EDGE OF PAVEMENT
  - CURB
  - UNDERGROUND UTILITIES
  - CHAIN LINK FENCE
  - ☐ TRANSFORMER
  - ☐ BUILDING MOUNTED AREA LIGHT
  - ☐ FLARED END SECTION
  - ☐ HAYBALE CHECK DAM
  - ☐ HAYBALE BARRIER
  - ☐ HANDICAP ACCESS RAMP
  - ☐ "STOP" SIGN
  - ☐ "DO NOT ENTER" SIGN
  - ☐ PAINTED TRAFFIC CONTROL ARROWS
  - ☐ TRAFFIC FLOW
- A-1** BUILDING
  - ▬ ROADWAY PAVEMENT
  - ▬ WALKWAY - PAVEMENT
  - ▬ WALKWAY - CONCRETE
  - ▬ 1" OVERLAY PAVEMENT

**PARKING**

ON-SITE PARKING: 243 SPACES (8'x18')

**NOTES**

1. EXISTING PARALLEL PARKING ALONG THE NORTH ACCESS DRIVE SHALL BE ELIMINATED TO PROVIDE A BUS LOADING AREA AND ALLOW EMERGENCY VEHICLES SUFFICIENT ROOM TO TURN.
2. THE RELOCATED UNDERGROUND GAS TANK AND THE TWO PROPOSED TANKS SHALL BE SECURED TO A CONCRETE PAD TO PREVENT THE TANKS FROM RISING. SEE STRUCTURAL PLANS FOR PAD DESIGN.
3. THE LOCATION OF EXISTING UNDERGROUND UTILITIES, AS SHOWN, ARE APPROXIMATE AND HAVE NOT BEEN FIELD VERIFIED. CONTRACTOR SHALL VERIFY LOCATION PRIOR TO THE START OF ANY EXCAVATION.

<p>DESIGNED BY: JAH</p> <p>DRAWN BY: JAH</p> <p>CHECKED BY: CJC</p> <p>DATE: 12/27/17</p> <p>SCALE: 1" = 40' HORZ.</p>	<p>PROJECT: 242.05</p> <p>SHEET: 3 OF 4</p>
<p><b>MILFORD SCHOOL DISTRICT</b></p> <p>APPLIED TECHNOLOGY CENTER MILFORD, NEW HAMPSHIRE</p>	
<p><b>MILFORD SCHOOL DISTRICT</b></p> <p>DATE: APRIL 18, 1997</p>	
<p><b>SP-3</b></p> <p>SHEET NO. 747032</p> <p>PROJECT 242.05</p> <p>SHEET 3 OF 4</p>	

High School / Middle School Access Road Proposal