

# **BUDGET HEARING**

**TUESDAY, JANUARY 19, 2016**

**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 2016-2017 Budget**
- 4. Warrant Articles Proposed by the School Board**
- 5. Total Appropriation and Tax Impact / Estimated Revenues**

**MILFORD SCHOOL DISTRICT  
2016-17 PROPOSED BUDGET**

**Overview**

	<u>15-16</u>	<u>16-17</u>	<u>Increase (Decrease)</u>	<u>%</u>
Operating Budget:	\$37,961,881	\$39,643,423	\$1,681,542	4.43%
CBA Warrant Articles	\$441,596	\$0	(\$441,596)	(100%)
<b>Total Operating Expenses</b>	<b>\$38,403,477</b>	<b>\$39,643,423</b>	<b>\$1,239,946</b>	<b>3.23%</b>
Other Warrant Articles:	\$0	\$44,838	\$44,838	100%
<b>Total Appropriation:</b>	<b>\$38,403,477</b>	<b>\$39,688,261</b>	<b>\$1,284,784</b>	<b>3.35%</b>
Revenue:	\$12,547,639	\$11,968,048	(\$579,591)	(4.62%)
<b>Tax Assessment</b>	<b>\$25,855,838</b>	<b>\$27,720,213</b>	<b>\$1,864,375</b>	<b>7.21%</b>
<b>Tax Rate:</b>	<b>\$20.08</b>	<b>\$21.54</b>	<b>\$1.46</b>	<b>7.27%</b>
Enrollment (K-12)	2,455	2,387	(68)	(2.7%)

**16/17 Default Budget:** \$39,398,216, a 2.6% increase over the 15/16 operating expenses (\$38,403,477 total spending including warrant article in 15/16).

NOTE: Default Budget is the proposed amount as of the 1-4-16 School Board meeting and is subject to change up to the date the ballots are printed.

**Major Changes from Prior Year**

**Salaries and Benefits: \$867,943 overall**

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, as reflected below:

○ **Non-Affiliated Staff and Other: \$64,442**

Non-affiliated staff are comprised of 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. This number includes the cost of health insurance and other wage-driven benefit increases.

○ **Negotiated Agreements: \$803,501**

The District has four bargaining units; Administrators (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). This number includes the cost of health insurance and other wage-driven benefit increases.

**Included in the “Negotiated Agreements” above (\$803,501):**

**1. New and Expanded Positions: \$169,093**

New positions reflect Special Education IEP needs to include the change in a High School Special Education Teacher to full-time, plus adding a part-time Preschool Associate to staff at Jacques. In addition, transferring the COTA position to a part-time Occupational Therapist, adding in a new part-time Kindergarten Teacher based on enrollment projections, and the additional cost for the Career Development Specialist that was previously grant-funded (50%).

**2. Position Reductions: (\$532,790)**

Due to an anticipated reduction in enrollment, five teaching positions have been eliminated – one teacher from Jacques, one teacher from Heron Pond, two teachers from the Middle School, and one part-time teacher from the High School. This also includes anticipated attrition savings due to retirements.

**3. Other Salaries & Benefits \$1,167,198**

The Administrators and Teachers are receiving a 2% cost of living adjustment, plus “steps” on the salary schedule for Teachers as applicable, as per the negotiated agreements. Aides/Associates and Buildings & Grounds staff are still in negotiations for contracts, so no cost of living adjustments are included in the proposed operating budget for those staff.

**OTHER OBJECTS OF SIGNIFICANT INCREASE OR DECREASE:**

Tuition Non-Public	Object Code 563	\$246,167
Transportation	Object Codes 510- 515	\$80,853
Replacement Equipment (excluding IT)	Object Codes 735-738	\$44,378
New Equipment & Furniture	Object Codes 731-734	\$35,204
Information Technology	Object Codes 330,430, 532, 650, 738	\$32,729
Textbooks, Workbooks, Media, Software (excluding IT)	Object Codes 641 to 650	\$18,807
Property & Liability and Workers Comp Insurance	Object Codes 260 and 520	\$12,754
Repair & Maintenance (excluding IT)	Object Code 430	\$10,799
Disposal Services Contract	Object Code 421	\$5,760
Professional Services - SRO	Object Code 323	\$2,676
VoIP	Object Codes 432, 531, 532	(\$5,600)
Grants & Food Service	Object Code 930	(\$7,581)
Electricity, Natural Gas, Oil, Vehicle Fuel	Object Codes 622 to 626	(\$14,601)
Testing (NWEA, PSAT & AP)	Object Code 370	(\$21,775)
Debt Service - Principal & Interest	Object Codes 830 and 910	(\$100,386)

**Proposed Milford School District Budget (2016-2017)**

**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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	9,363,157	9,436,247	9,551,635	9,491,331	-60,304	-0.6%
300	Professional Services	2,788	1,861	13,358	6,773	-6,585	-49.3%
400	Property Services	8,474	7,614	5,865	9,443	3,578	61.0%
500	Other Services	3,911	3,642	3,911	4,125	214	5.5%
600	Supplies & Materials	327,280	301,606	275,312	291,262	15,950	5.8%
700	Equipment	76,396	81,206	41,684	116,823	75,139	180.3%
800	Other Objects	5,520	4,766	5,345	5,041	-304	-5.7%
<b>Total</b>		<b>9,787,526</b>	<b>9,836,942</b>	<b>9,897,110</b>	<b>9,924,798</b>	<b>27,688</b>	<b>0.3%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	3,512,135	3,447,432	3,633,824	3,658,707	24,883	0.7%
300	Professional Services	90,000	106,277	88,906	90,750	1,844	2.1%
400	Property Services	225	0	250	225	-25	-10.0%
500	Other Services	276,158	184,229	266,584	512,751	246,167	92.3%
600	Supplies & Materials	58,837	44,838	37,961	37,911	-50	-0.1%
700	Property	850	0	962	1,037	75	7.8%
<b>Total</b>		<b>3,938,205</b>	<b>3,782,776</b>	<b>4,028,487</b>	<b>4,301,381</b>	<b>272,894</b>	<b>6.8%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100 Salaries	687,407	703,216	699,095	715,929	16,834	2.4%
400 Property Services	10,800	14,761	10,800	11,000	200	1.9%
500 Other Services	15,400	7,896	15,400	13,200	-2,200	-14.3%
600 Supplies & Materials	46,870	37,039	46,870	48,810	1,940	4.1%
700 Property	28,554	28,726	28,000	29,000	1,000	3.6%
800 Other Objects	1,043	1,020	1,043	1,000	-43	-4.1%
<b>Total</b>	<b>790,074</b>	<b>792,658</b>	<b>801,208</b>	<b>818,939</b>	<b>17,731</b>	<b>2.2%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	189,466	213,939	188,140	236,100	47,960	25.5%
300	Professional Services	66,790	62,840	66,790	78,306	11,516	17.2%
400	Property Services	5,500	5,500	5,500	6,500	1,000	18.2%
500	Other Services	6,700	5,398	6,700	6,700	0	0.0%
600	Supplies & Materials	22,722	23,653	22,722	23,139	417	1.8%
700	Property	0	7,680	3,000	3,000	0	0.0%
800	Other Objects	14,585	13,460	14,585	15,575	990	6.8%
<b>Total</b>		<b>305,763</b>	<b>332,470</b>	<b>307,437</b>	<b>369,320</b>	<b>61,883</b>	<b>20.1%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	1,847,746	1,844,576	1,882,481	1,948,074	65,593	3.5%
300	Professional Services	116,956	96,966	103,972	94,608	-9,364	-9.0%
400	Property Services	1,402	1,422	1,603	1,528	-75	-4.7%
500	Other Services	1,475	1,070	1,475	1,375	-100	-6.8%
600	Supplies & Materials	15,202	14,158	19,691	20,622	931	4.7%
700	Equipment	6,190	7,076	4,842	4,210	-632	-13.1%
800	Other Objects	445	449	445	795	350	78.7%
<b>Total</b>		<b>1,989,416</b>	<b>1,965,717</b>	<b>2,014,509</b>	<b>2,071,212</b>	<b>56,703</b>	<b>2.8%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	338,176	322,634	331,479	350,598	19,119	5.8%
300	Professional Services	3,000	0	0	5,000	5,000	100.0%
400	Property Services	4,826	4,911	5,095	5,120	25	0.5%
500	Other Services	15,414	10,824	16,914	17,914	1,000	5.9%
600	Supplies & Materials	39,260	28,540	41,857	47,941	6,084	14.5%
700	Equipment	6,105	8,714	5,695	12,695	7,000	122.9%
800	Other Objects	0	0	0	0	0	0.0%
<b>Total</b>		<b>406,781</b>	<b>375,623</b>	<b>401,040</b>	<b>439,268</b>	<b>38,228</b>	<b>9.5%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	1,280,632	1,236,713	1,277,361	1,347,987	70,626	5.5%
300	Professional Services	41,700	48,939	42,400	40,300	-2,100	-5.0%
400	Property Services	500	557	550	575	25	4.5%
500	Other Services	21,500	31,240	21,500	29,100	7,600	35.3%
600	Supplies & Materials	12,527	9,939	12,527	12,952	425	3.4%
700	Property	0	-28	0	0	0	0.0%
800	Other Objects	13,248	13,063	13,248	16,335	3,087	23.3%
<b>Total</b>		<b>1,370,107</b>	<b>1,340,423</b>	<b>1,367,586</b>	<b>1,447,249</b>	<b>79,663</b>	<b>5.8%</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>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	1,165,140	1,161,291	1,184,881	1,205,260	20,379	1.7%
300	Professional Services	1,500	422	1,300	1,300	0	0.0%
400	Property Services	1,299	1,023	1,305	1,305	0	0.0%
500	Other Services	18,300	18,365	26,346	18,300	-8,046	-30.5%
600	Supplies & Materials	11,192	10,210	12,717	12,717	0	0.0%
700	Equipment	3,978	2,032	128	128	0	0.0%
800	Other Objects	22,202	23,919	25,918	22,788	-3,130	-12.1%
<b>Total</b>		<b>1,223,611</b>	<b>1,217,260</b>	<b>1,252,595</b>	<b>1,261,798</b>	<b>9,203</b>	<b>0.7%</b>

### Function 2600 - Operation and Maintenance

This account funds the salaries of the Director of Buildings and Grounds, maintenance/grounds staff, and building-based 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	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
100	Salaries	936,205	967,682	944,877	944,303	-574	-0.1%
400	Property Services	413,409	516,052	419,198	430,220	11,022	2.6%
500	Other Services	103,462	95,735	109,734	116,799	7,065	6.4%
600	Supplies & Materials	667,568	669,679	733,714	724,113	-9,601	-1.3%
700	Equipment	4,000	0	33,000	30,000	-3,000	-9.1%
<b>Total</b>		<b>2,124,644</b>	<b>2,249,147</b>	<b>2,240,523</b>	<b>2,245,435</b>	<b>4,912</b>	<b>0.2%</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	Adopted	Actual	Adopted	Proposed	Change	Change
500	Other Services	975,342	951,522	1,041,697	1,122,550	80,853	7.8%
<b>Total</b>		<b>975,342</b>	<b>951,522</b>	<b>1,041,697</b>	<b>1,122,550</b>	<b>80,853</b>	<b>7.8%</b>

### Function 2840 - Technology Services

This account includes the salaries for the Director of Technology, Database Administrator, Technology Support Coordinator, and District-Wide Technology support, plus software service, licenses & support, supplies, and associated technology.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
100	Salaries	197,921	215,726	218,616	222,989	4,373	2.0%
300	Professional Services	7,500	11,700	6,000	25,800	19,800	330.0%
400	Property Services	112,068	112,300	95,442	112,774	17,332	18.2%
500	Other Services	77,940	52,665	81,500	77,800	-3,700	-4.5%
600	Supplies & Materials	53,450	47,169	26,700	26,697	-3	0.0%
700	Equipment	15,000	28,958	41,000	42,300	1,300	3.2%
<b>Total</b>		<b>463,879</b>	<b>468,519</b>	<b>469,258</b>	<b>508,360</b>	<b>39,102</b>	<b>8.3%</b>



**Function 2850 – Early Retirement**

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

<b>Acct</b>	<b>Item</b>	<b>14-15 Adopted</b>	<b>14-15 Actual</b>	<b>15-16 Adopted</b>	<b>16-17 Proposed</b>	<b>Change</b>	<b>Pct. Change</b>
100	Salaries	336,530	335,516	422,494	425,284	2,790	0.7%
<b>Total</b>		<b>336,530</b>	<b>335,516</b>	<b>422,494</b>	<b>425,284</b>	<b>2,790</b>	<b>0.7%</b>

**Function 2900 - Benefits and Taxes**

Included in this account are health, dental, and life/long-term disability insurance costs, as well as workers compensation, teacher retirement, non-teacher retirement, unemployment compensation, tuition reimbursement, annuity contributions, sick leave payback, retirement benefit, and FICA/Medicare for all staff members.

<b>Acct</b>	<b>Item</b>	<b>Adopted</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
200	Benefits and Taxes	10,051,062	9,341,327	10,704,183	11,360,447	656,264	6.1%
	<b>Total</b>	<b>10,051,062</b>	<b>9,341,327</b>	<b>10,704,183</b>	<b>11,360,447</b>	<b>656,264</b>	<b>6.1%</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.

<b>Acct</b>	<b>Item</b>	<b>Adopted</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Change</b>	<b>Change</b>
300	Professional Services	1	0	1	1	0	0.0%
400	Purchased Property Services	0	0	0	0	0	0.0%
700	Property	1	0	1	1	0	0.0%
	<b>Total</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.0%</b>

**Function 5100 - Interest and Principal**

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

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
830	Interest on Debt	398,019	399,273	347,926	298,152	-49,774	-14.3%
910	Principal On Debt	1,018,070	1,018,070	981,575	930,963	-50,612	-5.2%
<b>Total</b>		<b>1,416,089</b>	<b>1,417,343</b>	<b>1,329,501</b>	<b>1,229,115</b>	<b>-100,386</b>	<b>-7.6%</b>

<u>Project (year of issue)</u>	<u>Principal</u>	<u>Interest</u>	<u>Final Payment</u>
3 <sup>rd</sup> of 5 Year Lease/Purchase of New Tractor (\$56,710 original amount)	10,963	1,295	July 2018
Heron Pond Elementary School (2000) (\$10,895,000 original amount)	545,000	123,700	January 2020
HS Fire Alarm System/MS Roof/MS Carpet & Tile (\$1,604,565 original amount)	140,000	58,700	August 2023
Track and Field & High School Renovations (2007) (\$4,525,000 original amount)	220,000	114,457	January 2028
1 <sup>st</sup> of 5 Year Lease/Purchase of New Truck (\$75,000 original amount – principal only 1 <sup>st</sup> yr)	15,000	0	July 2020
<b>Total</b>	<b>930,963</b>	<b>298,152</b>	

**Function 5220 – Fund Transfers**

These accounts are appropriations of Federal and State grants as well as Food Service, with offsetting amounts on the revenue side.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
930	Fund Transfers	2,121,891	68,277	2,125,846	2,118,265	-7,581	-0.4%
<b>Total</b>		<b>2,121,891</b>	<b>68,277</b>	<b>2,125,846</b>	<b>2,118,265</b>	<b>-7,581</b>	<b>-0.4%</b>

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
<b>Grand Total</b>		<b>37,300,923</b>	<b>34,475,519</b>	<b>38,403,477</b>	<b>39,643,423</b>	<b>1,239,946</b>	<b>3.2%</b>

**SCHOOL WARRANT**  
**The State of New Hampshire**  
**DRAFT 1-19-2016**

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 fourth day of February 2016, at seven o'clock in the evening, to transact all business other than voting, and on the eighth 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 eighth 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) School District Moderator for the ensuing two (2) years.
  - To choose one (1) School District Treasurer for the ensuing two (2) years.
  - To choose one (1) School District Clerk for the ensuing two (2) years.
1. To see if the District will vote to raise and appropriate the sum of \$3,000,000 (gross budget) for the purpose of conducting repair, upgrade and renovation projects on any and all of the buildings owned by the District in order to address existing deterioration as well as to allow for the installation and implementation of available modern technologies and other improvements, all as more particularly specified on a document entitled 'List of Prioritized Projects at \$2M and \$3M Levels' identified by the Milford School Board and incorporated into the minutes of their meeting of January 4, 2016, and to authorize the issuance of not more than \$3,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Milford School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon. The School Board is hereby also authorized to apply for and accept gifts, grants or other forms of assistance, if any, in order to offset the raising and appropriating of the funds referenced above and further, to raise and appropriate an additional sum of \$44,838 for the first year's interest payment on the bond. This will be a non-lapsing appropriation per RSA 32:7, III and will not lapse until the purpose for which the appropriation is made, as identified on said above referenced list, is completed. This is a special warrant article pursuant to RSA 32:3 (VI)(b). **School Board: recommends 5-0; Budget Committee recommends/does not recommend X-X.** (3/5 ballot vote required)
  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 \$39,643,423? Should this article be defeated, the operating budget shall be \$39,398,216 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: XXXX Budget Committee: XXXX.**

3. Shall the School District vote to update the charge of the School District Budget Committee so that the Committee shall henceforth be known as the School District Budget Advisory Committee, which shall be a committee of nine residents of voting age, appointed annually by the School District moderator prior to August 1, whose duty it shall be to make recommendations during the Annual Meeting process on all items on the warrant that produce a tax impact, and to present their findings and recommendations in a printed and digital report, which shall be submitted to the School Board in compliance with the statutory timeline established for School Districts that have adopted Official Ballot Voting under the provisions of RSA 40:13, and further that said Committee shall be available throughout the year for consultation and advice, shall serve without compensation, and shall meet jointly with the Town Budget Advisory Committee to discuss items of mutual interest at least once prior to submitting its report? **School Board: recommends 5-0; Budget Committee recommends/does not recommend X-X.**
4. To transact any other business that may legally come before said meeting.

**GIVEN UNDER OUR HANDS AT SAID MILFORD THIS XXX DAY OF JANUARY, 2016.**

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SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST

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SCHOOL BOARD

**MILFORD SCHOOL DISTRICT  
2016/17 BUDGET PROPOSAL  
TAX IMPACT ANALYSIS - ESTIMATED**

	Actual 2015/16		Proposed 2016/17	
	\$ Amount	Tax Impact	\$ Amount	Tax Impact
	Updated with DRA figures 11-6-15		1/4/16 Budget w/ updated Fund Balance	
<b>Operating Budget</b> (Includes New/Expanded/Reduced/Eliminated Positions Recommended by Superintendent)	37,961,881		39,643,423	
<b>Less: Estimated Revenues</b> (with 6/30/2016 Fund Balance estimated to be \$350,000)	-12,547,639		-11,968,048	
<b>Total to be Raised by Taxes</b>	<b>25,414,242</b>		<b>27,675,375</b>	
		<b>\$2.36</b>		<b>\$2.50</b>
		<b>\$17.38</b>		<b>\$19.01</b>
<b>Warrant Articles proposed March 2016:</b>				
MESSA CBA Cost Items			0	\$0.00
MEPA CBA Cost Items			0	\$0.00
Bond Warrant Article (\$3M proposed bond - interest only in 1st year)			44,838	\$0.03
<b>Warrant Articles Approved March 2015:</b>				
MTA CBA Cost Items	441,596	\$0.34		
<b>Petition Warrant Articles:</b>	0	\$0.00	0	\$0.00
<b>Sub Total Warrant Articles:</b>	<b>441,596</b>	<b>0.34</b>	<b>44,838</b>	<b>0.03</b>
<b>TOTAL ASSESSMENT</b>	25,855,838		27,720,213	
<b>PROPERTY TAX IMPACT</b>		<b>20.08</b>		<b>21.54</b>
<b>\$ Increase in Operating Budget (16/17 includes CBA articles)</b>			<b>\$1,239,946</b>	<b>3.23%</b>
<b>\$ Increase in Operating Budget + Warrant Articles</b>			<b>\$1,284,784</b>	<b>3.35%</b>
<b>\$ Decrease in Revenues</b>			<b>(\$579,591)</b>	<b>-4.62%</b>
<b>\$ Increase in Tax Assessment</b>			<b>\$1,864,375</b>	<b>7.21%</b>
<b>Tax Rate Increase</b>			<b>\$1.46</b>	<b>7.27%</b>
* Indicates Bond Issue				
			\$ 146	<---Tax impact on a home valued at \$100,000
			\$ 292	<---Tax impact on a home valued at \$200,000
			\$ 438	<---Tax impact on a home valued at \$300,000
Milford Net Assessed Valuation 15/16 (with utilities)	1,289,568,697			
Milford Net Assessed Valuation 15/16 (without utilities)	1,270,435,897			
FY16 State Education Tax (@ \$2.36 per thousand)	3,004,090			
Milford Net Assessed Valuation 16/17 (ESTIMATED)(with utilities)	1,298,094,497		12,981	1 cent Tax Rate Impact
Milford Net Assessed Valuation 16/17 (ESTIMATED)(without utilities)	1,278,961,697		64,905	5 cent Tax Rate Impact
FY17 State Education Taxes Estimated Using NHDOE FY15 Adequacy Report of 10-1-15	3,004,090		129,809	10 cent Tax Rate Impact
			649,047	50 cent Tax Rate Impact
			1,298,094	1 dollar Tax Rate Impact

**MILFORD SCHOOL DISTRICT  
2016/17 BUDGET PROPOSAL  
TAX IMPACT ANALYSIS - ESTIMATED**

Item	Actual 2015/16		Proposed 2016/17	
	\$ Amount	Tax Impact	\$ Amount	Tax Impact
	Updated with DRA figures 11-6-15		1/19/16 DEFAULT Budget	
<b>Operating Budget</b> (Includes New/Expanded/Reduced/Eliminated Positions Recommended by Superintendent)	37,961,881		39,353,774	
<b>Less: Estimated Revenues</b> (with 6/30/2016 Fund Balance estimated to be \$350,000)	-12,547,639		-11,968,048	
<b>Total to be Raised by Taxes</b>	<b>25,414,242</b>		<b>27,385,726</b>	
		<b>\$2.36</b>		<b>\$2.50</b>
		<b>\$17.38</b>		<b>\$18.78</b>
<b>Warrant Articles proposed March 2016:</b>				
MESSA CBA Cost Items			0	\$0.00
MEPA CBA Cost Items			0	\$0.00
Bond Warrant Article (\$3M proposed bond - interest only in 1st year)			44,838	\$0.03
<b>Warrant Articles Approved March 2015:</b>				
MTA CBA Cost Items	441,596	\$0.34		
<b>Petition Warrant Articles:</b>	0	\$0.00	0	\$0.00
<b>Sub Total Warrant Articles:</b>	<b>441,596</b>	<b>0.34</b>	<b>44,838</b>	<b>0.03</b>
<b>TOTAL ASSESSMENT</b>	25,855,838		27,430,564	
<b>PROPERTY TAX IMPACT</b>		<b>20.08</b>		<b>21.31</b>
<b>\$ Increase in Operating Budget (16/17 includes CBA articles)</b>			<b>\$950,297</b>	<b>2.47%</b>
<b>\$ Increase in Operating Budget + Warrant Articles</b>			<b>\$995,135</b>	<b>2.59%</b>
<b>\$ Decrease in Revenues</b>			<b>(\$579,591)</b>	<b>-4.62%</b>
<b>\$ Increase in Tax Assessment</b>			<b>\$1,574,726</b>	<b>6.09%</b>
<b>Tax Rate Increase</b>			<b>\$1.23</b>	<b>6.13%</b>
* Indicates Bond Issue				
			\$ 123	<---Tax impact on a home valued at \$100,000
			\$ 246	<---Tax impact on a home valued at \$200,000
			\$ 369	<---Tax impact on a home valued at \$300,000
Milford Net Assessed Valuation 15/16 (with utilities)	1,289,568,697			
Milford Net Assessed Valuation 15/16 (without utilities)	1,270,435,897			
FY16 State Education Tax (@ \$2.36 per thousand)	3,004,090			
Milford Net Assessed Valuation 16/17 (ESTIMATED)(with utilities)	1,298,094,497		12,981	1 cent Tax Rate Impact
Milford Net Assessed Valuation 16/17 (ESTIMATED)(without utilities)	1,278,961,697		64,905	5 cent Tax Rate Impact
FY17 State Education Taxes Estimated Using NHDOE FY15 Adequacy Report of 10-1-15	3,004,090		129,809	10 cent Tax Rate Impact
			649,047	50 cent Tax Rate Impact
			1,298,094	1 dollar Tax Rate Impact

**MILFORD SCHOOL DISTRICT  
2016/2017 BUDGET  
REVENUE ESTIMATES**

ACCOUNT #	DESCRIPTION	FY1213 REVENUES	FY1314 REVENUES	FY1415 REVENUES (unaudited)	FY1516 BUDGET (MS24)	FY1617 ESTIMATED as of 12-7-15	\$ CHANGE FY16 to FY17	% CHANGE FY16 to FY17
10.1311.000.0.	TUITION FROM PUPILS,PARENTS	(6,012)	(9,117)	(15,009)	(17,000)	(9,000)	8,000	-47.06%
10.1312.000.0.	SP ED TUITION FROM INDIVIDUALS	(1,750)	0	0	0	0	0	0.00%
10.1314.000.0.	SUMMER SCHOOL TUITION	(6,500)	(3,710)	(2,885)	(2,885)	(1,125)	1,760	-61.01%
10.1321.000.0.	TUITION FROM LEAS - NH	(741,714)	(823,724)	(793,445)	(926,376)	(1,085,252)	(158,876)	17.15%
10.1322.000.0.	SP ED TUITION FROM LEAS - NH	(378,700)	(328,025)	(331,651)	(355,000)	(305,000)	50,000	-14.08%
10.1323.000.0.	VOC ED TUITION FROM LEAS-NH	(28,378)	(41,280)	(37,600)	(30,800)	(27,500)	3,300	-10.71%
10.1510.000.0.	INTEREST INCOME	(569)	(870)	(1,133)	(1,000)	(1,000)	0	0.00%
10.1910.000.0.	RENTALS	(3,196)	(8,034)	(4,183)	(6,000)	(6,000)	0	0.00%
10.1980.000.0.	REFUND PY EXPENDITURE	(24,576)	(22,265)	(12,622)	0	0	0	0.00%
10.1990.000.0.	OTHER LOCAL REVENUE	(10,232)	(5,593)	(7,381)	(3,000)	(4,000)	(1,000)	33.33%
10.3111.000.0.	EQUITABLE EDUCATION AID	(8,245,513)	(8,183,353)	(8,071,340)	(7,822,208)	(7,587,541)	234,667	-3.00%
10.3210.000.0.	SCHOOL BUILDING AID	(286,225)	(240,865)	(240,865)	(240,865)	(240,865)	0	0.00%
10.3220.000.0.	KINDERGARTEN AID	(296,700)	0	0	0	0	0	0.00%
10.3230.000.0.	CATASTROPHIC AID	(128,643)	(63,926)	(30,891)	(14,641)	(25,000)	(10,359)	70.75%
10.3241.000.0.	VOCATIONAL AID	(60,568)	(60,329)	(88,619)	(88,000)	(82,500)	5,500	-6.25%
10.3242.000.0.	VOC ED TRANSPORTATION AID	(1,899)	(8,083)	0	0	0	0	0.00%
10.4580.000.0.	STATE REVENUE-MEDICAID	(183,726)	(261,999)	(220,830)	(90,000)	(90,000)	0	0.00%
10.5252.000.0.	TRANSFERS FROM EXPENDABLE TRUSTS	(1,002)	(24,500)	0	0	0	0	0.00%
10.5253.000.0.	TRANSFERS FROM NONEXPENDABLE TRUSTS	(34,003)	(44,500)	(35,000)	(35,000)	(35,000)	0	0.00%
	TRANSFER FROM SPECIAL REVENUE FUNDS	(1,308,790)	(1,381,995)	(1,231,891)	(1,265,846)	(1,288,265)	(22,419)	1.77%
	TRANSFER FROM FOOD SERVICE FUNDS	(870,000)	(769,250)	(890,000)	(860,000)	(830,000)	30,000	-3.49%
	REVENUE TOTALS:	(12,618,694)	(12,281,175)	(12,015,345)	(11,758,621)	(11,618,048)	140,573	-1.20%
	PRIOR YEAR UNRESERVED FUND BALANCE	(665,610)	(665,610)	(627,719)	(789,018)	(350,000)	439,018	-55.64%
	<b>TOTAL REVENUE &amp; CREDITS</b>	<b>(13,284,305)</b>	<b>(12,946,785)</b>	<b>(12,643,064)</b>	<b>(12,547,639)</b>	<b>(11,968,048)</b>	579,591	-4.62%