

Annual School District Meeting

Deliberative Session Information Packet

Thursday, February 4, 2016
7:00 P.M.

Milford High School Cafeteria
100 West Street, Milford

Deliberative Session Agenda
Thursday, February 4, 2016
MHS Cafeteria

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Announcements
5. Rules of the Meeting
6. Introductions
7. Reading of the Warrant (motion to dispense with reading)
8. Warrant Articles
9. Other Business
10. Adjournment

2016 Milford School District Deliberative Session

Moderator's Rules of Procedure

New Hampshire law authorizes the moderator to establish rules of procedure for the Deliberative Session and also gives the voters the power to overrule the moderator's rules and rulings.

These Rules of Procedure are how the moderator intends to govern the meeting, in the absence of any challenges to the rules, to ensure a fair and orderly meeting.

1. Registered Milford voters must check in at the checklist table, where they will receive a sticker that must be worn while in the hall and a voting card. Anyone wishing to speak must wear this sticker in order to be recognized.
2. Non-residents will be allowed to speak only after a positive vote by the meeting on a motion to allow the non-resident(s) to speak.
3. When a vote is called for, registered voters will vote on the motion by holding up their voting card. The moderator will cast a vote only to break a tie or to create a tie.
4. Anyone wishing to speak must do so at the microphone located at the center aisle. A "Point of order" may be called out from your seat but the question must be asked at the microphone. Please state your name and street address your first time at the microphone. For subsequent trips to the microphone, stating your name will be sufficient.
5. All questions or comments must be directed to the moderator, not to individual officials, committee members or audience members.
6. Except for presenters explaining proposed articles, speakers have a three-minute time limit. If the speaker asks a question, one follow-up question is allowed before stepping away from the microphone. If the speaker has additional questions about or comments on a particular issue, they may be raised only after all other speakers already in line have spoken.
7. Affirmative motions to "Call the question" limit debate and require a second and then a simple majority vote to pass. Anyone wishing to call the question must do so from the microphone. A speaker may not call the question immediately after speaking on the issue.
8. The motions to call the question and to restrict reconsideration are not debatable. Upon a second, the moderator will ask for a vote by the meeting.
9. Upon an affirmative vote to call the question, anyone already in line as well as members of the Board of Selectmen and the Budget Committee who had already indicated a desire to address the topic will be permitted to speak on the issue.
10. Discussion and voting will be taken one amendment at a time.
11. While a proposed amendment to a dollar amount may be made verbally, an amendment that changes the language of a question must be submitted in writing. Time will be allowed for the voter to write the proposed language on a piece of paper. Important note: Except for the dollar amounts, the language of the warrant article for the operating budget is stipulated by state statute and may not be changed.

Continued on the other side

2016 Milford School District Deliberative Session

Moderator's Rules of Procedure

Continued from the other side

12. The meeting may, on an article-by-article basis, restrict subsequent reconsideration of the vote on a warrant article. The motion to restrict reconsideration does not have to be made immediately after the original vote. Upon a vote to restrict reconsideration, the moderator will prohibit any further action on that question. An affirmative vote to restrict reconsideration may be reconsidered.
13. The moderator shall take a secret yes/no ballot vote when seven or more voters present question any non-secret ballot vote immediately after the moderator declares the result of the vote and before any other business is begun (RSA 40:4-b).
14. A petition for secret ballot must be submitted to the moderator prior to a vote by at least five voters. The five voters must be present when the petition is submitted (RSA 40:4-a).
15. Five voters present may request a recount of any secret yes/no ballot vote if the request is made immediately after the announcement of the result. Further, the moderator will order a recount immediately if the secret yes/no vote margin is less than 10 percent (RSA 40:4-a).
16. All speakers must be courteous and must address the issues, not the individuals who are raising them. The moderator will not allow personal attacks or inappropriate language. The moderator may command a police officer or legal voter to remove from the meeting and detain any person conducting him or herself in a disorderly manner (RSA 40:9)
17. Any of the Moderator's Rules may be overturned by a simple majority vote.

(signed) Pete Basiliere
School District Moderator

SCHOOL WARRANT
The State of New Hampshire

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 for \$3M Capital Improvements Warrant Article' identified by the Milford School Board and incorporated into the minutes of their meeting of February 1, 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: supports (vote 5-0); Budget Committee supports (vote 5-1-1).** (3/5 ballot vote required)

Question 1 – Capital Improvements Bond:

Shall the Milford School District raise and appropriate the sum of \$3,000,000 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 for \$3M Capital Improvements Warrant Article' identified by the Milford School Board and incorporated into the minutes of their meeting of February 1,

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 due in the upcoming 2016-17 fiscal year. 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). **This article requires a 60% supermajority to pass. School Board: supports (vote 5-0); Budget Committee supports (vote 5-1-1).**

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 **\$39,405,155** 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: supports (vote 5-0); Budget Committee: does not support (vote 0-6-1).**

Question 2 – Operating Budget:

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 **\$39,405,155** 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: Supports (vote 5-0). Budget Committee: does not support (vote 0-6-1).**

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: supports (vote 5-0); Budget Committee does not support (vote 0-6-1).**

Question 3 – Budget Advisory Committee Charge:

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: supports (vote 5-0); Budget Committee does not support (vote 0-6-1).**

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

List of Prioritized Projects for \$3M Capital Improvements Warrant Article

Higher Priority Projects as of January 2016:	Estimated Cost
Milford Middle School (MMS)	
Rooftop HVAC replacement (6 air-handler units, 8 air-conditioning units)	\$659,000
Replacement of some of the older windows and exterior doors	\$350,000
Student lockers (replace / repair / repaint)	\$95,000
Bathroom remodeling (renovate / paint / tile / repair)	\$100,000
Replace locksets in classrooms to enable door locking from within the room during lockdowns	\$25,000
Install hot water heater to curtail summer use of boilers for domestic hot water (energy item)	\$50,000
Renovate locker rooms	\$75,000
Replace fire alarm panel	\$100,000
Milford High School (MHS)	
Replace heating piping	\$220,000
Air conditioning in some interior rooms and gymnasium	\$219,000
New floor for gymnasium	\$110,000
Complete interior door and lockset replacements, about 75 doors.	\$112,000
Install gas-fired hot water heater for showers (energy item)	\$50,000
Bales School (Sage School)	
Replace windows and doors (energy savings / security)	\$465,000
District Wide	
Replace Building Automation Systems (BAS) - District Wide	\$370,000
Estimated Total of Higher Priority Projects	\$3,000,000
<p>Additional lower priority projects to be completed within the \$3 million authorization as funding allows, or in lieu of the above projects, as determined by the school board. It is likely that there will be many projects on this list that will not be completed due to funding limitations.</p>	
Lower Priority Projects as of January 2016:	
Renovate locker rooms - MMS	\$120,000
Repair/replace bleachers - MMS	\$63,000
Renovations of some classrooms at MMS	\$200,000
Update security access system and cameras - District Wide	\$125,000
Renovate locker rooms - MHS	\$56,000
Renovate mini gym / weight room - MHS	\$131,000
UPS, generator and A/C for network rooms - District Wide	\$80,000
ADA openers added to some exterior entrances - District Wide	\$125,000
ADA openers on some interior gymnasium and cafeteria entrances and associated public restrooms - District Wide	\$80,000
Estimated Total of Lower Priority Projects	\$980,000

**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)	n/a
Total Operating Expenses	\$38,403,477	\$39,643,423	\$1,239,946	3.23%
Other Warrant Articles:	\$0	\$44,838	\$44,838	n/a
Total Appropriation:	\$38,403,477	\$39,688,261	\$1,284,784	3.35%
Revenue:	\$12,547,639	\$11,968,048	(\$579,591)	(4.62%)
Tax Assessment	\$25,855,838	\$27,720,213	\$1,864,375	7.21%
Tax Rate:	\$20.08	\$21.54	\$1.46	7.27%
Enrollment (K-12)	2,455	2,387	(68)	(2.7%)

16/17 Default Budget: \$39,405,155, 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 1-19-16 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.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total		9,787,526	9,836,942	9,897,110	9,924,798	27,688	0.3%

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.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total		3,938,205	3,782,776	4,028,487	4,301,381	272,894	6.8%

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.

Acct Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total	790,074	792,658	801,208	818,939	17,731	2.2%

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.

Acct Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total	305,763	332,470	307,437	369,320	61,883	20.1%

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.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total		1,989,416	1,965,717	2,014,509	2,071,212	56,703	2.8%

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.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total		406,781	375,623	401,040	439,268	38,228	9.5%

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.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total		1,370,107	1,340,423	1,367,586	1,447,249	79,663	5.8%

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.

Acct	Item	14-15 Adopted	14-15 Actual	15-16 Adopted	16-17 Proposed	Change	Pct. Change
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%
Total		1,223,611	1,217,260	1,252,595	1,261,798	9,203	0.7%

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%
Total		2,124,644	2,249,147	2,240,523	2,245,435	4,912	0.2%

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%
Total		975,342	951,522	1,041,697	1,122,550	80,853	7.8%

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%
Total		463,879	468,519	469,258	508,360	39,102	8.3%

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.

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

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.

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

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.

Acct	Item	Adopted	Actual	Adopted	Proposed	Change	Change
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%
	Total	2	0	2	2	0	0.0%

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%
Total		1,416,089	1,417,343	1,329,501	1,229,115	-100,386	-7.6%

<u>Project (year of issue)</u>	<u>Principal</u>	<u>Interest</u>	<u>Final Payment</u>
3 rd of 5 Year Lease/Purchase of New Tractor (2014) (\$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
1 st of 5 Year Lease/Purchase of New Truck (2016) (\$75,000 original amount – principal only 1st yr)	15,000	0	July 2020
HS Fire Alarm System/MS Roof/MS Carpet & Tile (2012) (\$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
Total	930,963	298,152	

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	Adopted	Actual	Adopted	Proposed	Change	Change
930	Special Rev/Grants	1,231,891	0	1,265,846	1,288,265	22,419	1.8%
930	Food Service	890,000	68,277	860,000	830,000	-30,000	-3.5%
Total		2,121,891	68,277	2,125,846	2,118,265	-7,581	-0.4%

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

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

	Actual 2015/16		Proposed 2016/17	
	Updated with DRA figures 11-6-15		1/4/16 Budget	
Item	\$ Amount	Tax Impact	\$ Amount	Tax Impact
Operating Budget (Includes New/Expanded/Reduced/Eliminated Positions Recommended by Superintendent)	37,961,881		39,643,423	
Less: Estimated Revenues (with 6/30/2016 Fund Balance estimated to be \$350,000)	-12,547,639		-11,968,048	
Total to be Raised by Taxes	25,414,242		27,675,375	
		\$2.36		\$2.50
		\$17.38		\$19.01
Warrant Articles proposed March 2016:				
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
Warrant Articles Approved March 2015:				
MTA CBA Cost Items	441,596	\$0.34		
Petition Warrant Articles:	0	\$0.00	0	\$0.00
Sub Total Warrant Articles:	441,596	0.34	44,838	0.03
	TOTAL ASSESSMENT	25,855,838	27,720,213	
	PROPERTY TAX IMPACT	20.08	21.54	
\$ Increase in Operating Budget (16/17 includes CBA articles)			\$1,239,946	3.23%
\$ Increase in Operating Budget + Warrant Articles			\$1,284,784	3.35%
\$ Decrease in Revenues			(\$579,591)	-4.62%
\$ Increase in Tax Assessment			\$1,864,375	7.21%
Tax Rate Increase			\$1.46	7.27%
* 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**

	Actual 2015/16		Proposed 2016/17	
	Updated with DRA figures 11-6-15		1/19/16 DEFAULT Budget	
Item	\$ Amount	Tax Impact	\$ Amount	Tax Impact
Operating Budget (Includes New/Expanded/Reduced/Eliminated Positions Recommended by Superintendent)	37,961,881		39,405,155	
Less: Estimated Revenues (with 6/30/2016 Fund Balance estimated to be \$350,000)	-12,547,639		-11,968,048	
Total to be Raised by Taxes	25,414,242		27,437,107	
		\$2.36		\$2.50
		\$17.38		\$18.82
Warrant Articles proposed March 2016:				
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
Warrant Articles Approved March 2015:				
MTA CBA Cost Items	441,596	\$0.34		
Petition Warrant Articles:	0	\$0.00	0	\$0.00
Sub Total Warrant Articles:	441,596	0.34	44,838	0.03
	TOTAL ASSESSMENT	25,855,838	27,481,945	
	PROPERTY TAX IMPACT			21.35
		20.08		
\$ Increase in Operating Budget (16/17 includes CBA articles)			\$1,001,678	2.61%
\$ Increase in Operating Budget + Warrant Articles			\$1,046,516	2.73%
\$ Decrease in Revenues			(\$579,591)	-4.62%
\$ Increase in Tax Assessment			\$1,626,107	6.29%
Tax Rate Increase			\$1.27	6.32%
* Indicates Bond Issue				
			\$ 127	<---Tax impact on a home valued at \$100,000
			\$ 254	<---Tax impact on a home valued at \$200,000
			\$ 381	<---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 <small>(unaudited)</small>	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%
	TOTAL REVENUE & CREDITS	(13,284,305)	(12,946,785)	(12,643,064)	(12,547,639)	(11,968,048)	579,591	-4.62%