

# *Hooksett School District Deliberative Sessions*



## **Session 1**

**Saturday, February 5, 2022  
at 2:00 p.m.**

## **Session 2**

**Tuesday, March 8, 2022  
6:00 a.m. to 7:00 p.m.**

## **INTRODUCTION**

The information included in this 2022 School Meeting Guide is that data required to inform the voters and to conduct the affairs of the 2022 School Meeting. You are notified to meet at the David R. Cawley Middle School on Saturday, the 5<sup>th</sup> day of February 2022 at 2:00 p.m. for the first session of the School Meeting to discuss and amend as required, the 2022-2023 School District Budget and Warrant Articles. The final ballot vote for School District Warrant Articles will take place at the David R. Cawley Middle School on Tuesday, the 8<sup>th</sup> of March 2022. The polls will be open from 6:00 a.m. to 7:00 p.m.

## HOOKSETT SCHOOL DISTRICT 2022-2023 WARRANT ARTICLES

Article 1: To choose the following school district officers:

- |    |                           |             |
|----|---------------------------|-------------|
| a) | Two School Board Members  | 3-year term |
| b) | School District Moderator | 2-year term |
| c) | School District Clerk     | 2-year term |
| d) | School District Treasurer | 2-year term |

Article 2: Shall the Hooksett 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 \$37,456,481? Should this article be defeated, the default budget shall be \$36,875,094, which is the same as last year, with certain adjustments required by previous action of the Hooksett 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. Estimated tax rate impact is \$13.56. (Recommended by the School Board) (Recommended by the Budget Committee 6-4)

**Explanation:** *The purpose of this article is to provide the Hooksett School District's operating budget for the next school year, 2022-2023. The proposed budget is \$37,456,481. If this proposed budget is not approved by the voters, a default budget of \$36,875,094 will be used instead.*

*The default budget is defined by state law and is essentially the current (2021-2022) budget plus contractual obligations. Notable contractual increases include:*

- 1. More special education programing, to meet a larger number of students requiring Individual Education Programs (IEPs) - up just over \$1 million*
- 2. Increased high school tuition, due to a larger portion of Hooksett students attending high school vs. elementary and middle school, and an increase in cost per student - up \$453,000*
- 3. A teacher retirement stipend for eight retiring teachers, per contract - totaling \$208,000*

*To help offset these increased costs, the School Board elected to not replace three of the retiring teachers in grades K-8.*

*The proposed school budget is \$581,387 or 1.64% more than the default budget. It would notably provide:*

- *Full day Kindergarten. This adds three and a half positions to staff seven full-day classes in the existing space at Fred C. Underhill School. Hooksett currently provides half-day Kindergarten, and one full-day class by lottery. This increased expense is \$391,000, which also covers one existing unbudgeted staff member, and recognizes \$60,000 in savings from fewer bus routes.*
- *Important preventative maintenance for school facilities.*
- *Improved support for school technology infrastructure.*

*Both budgets are increases over the current budget of \$35,415,011. It is worth noting that 2022-2023 will mark the final payment of the \$20 million bond for David R. Cawley Middle School, which is a \$1,056,000 expense that won't be in subsequent budgets.*

Article 3: Shall the Hooksett School District vote to raise and appropriate the sum of \$75,000 to be added to the Building Maintenance Expendable Trust Fund previously established in March 2020? Estimated tax rate impact is \$0.04. (Recommended by the School Board) (Recommended by the Budget Committee 10-0)

**Explanation:** *This fund addresses the needs of school buildings and properties. The school buildings and facilities require periodic large maintenance projects such as heating and cooling replacements, paving, or roof replacement. Periodic contributions to the trust fund will prevent having to budget for these large projects in a single year's operating budget. The current balance of The Building Maintenance Expendable Fund is \$101,064.53*

Article 4: Shall the Hooksett School District vote to raise and appropriate the sum of \$100,000 to be added to the Special Education Expendable Trust Fund previously established in March of 2001? Estimated tax rate impact is \$0.05. (Recommended by the School Board) (Recommended by the Budget Committee 10-0)

**Explanation:** *This fund would be established to address unanticipated special education costs without having to impact the overall yearly budget. School districts are required to provide Special Education services under state and federal law. For this current school year of 2021-2022, the Hooksett School District has instituted a budget freeze as a result of unanticipated expenses. Contributions to this established trust fund would allow the district to cover financial obligations such as out-of-district placements, as well as any specialized services required by students who move into the district. The current balance of the Special Education Expendable fund is \$264,164.32*

Article 5: Shall the Hooksett School District vote to raise and appropriate the sum of \$50,000 to be added to the Technology Expendable Trust Fund previously established in March 2008? Estimated tax rate impact is \$0.02. (Recommended by the School Board) (Recommended by the Budget Committee 10-0)

**Explanation:** *This fund addresses the growing needs of technology in the school district. As a result of federal grants during the pandemic and prior planning, there is one computing device for every student and faculty member. These devices require licensing and other support infrastructure such as networking or security. The devices have a finite lifespan so must be replaced on a regular basis. Periodic contributions to the trust fund will prevent having to budget for these large technology projects in a single year's operating budget. The current Balance of the Technology Expendable Fund is \$101,267.46*

Article 6: Shall the Hooksett School District vote to establish a Retirement Capital Reserve Fund under the provisions of RSA 35:1 for the funding of teacher retirement stipends and to raise and appropriate the sum of up to \$100,000 to be placed in this fund? Further, to name the School Board as agents to expend from said fund? Estimated tax rate impact is \$0.05. (Recommended by the School Board) (Not Recommended by the Budget Committee 3-7)

**Explanation:** *Per the collective bargaining agreement with the Hooksett Education Association, teachers who serve the district for at least fifteen years are entitled to a stipend upon retirement. Because the number of teachers choosing to retire in a given year will vary, the intent of this fund is to normalize the expense of these payments to avoid spikes in the default budget in years where many teachers retire, such was the case in the upcoming 2022-2023 operating budget.*

Article 7: Shall the Hooksett School District adopt the revisions to RSA 198:4-b II enacted in 2020, which allows the district to retain no more than 5% of the District's net assessment in any year, allows the expenditure of any amount retained after the School Board first holds a public hearing, and further requires the School Board to include a report on the retained fund balance in its annual report to the District? (Recommended by the School Board)

**Explanation:** *In 2016, in accordance with NH RSA 198:4-b II, Hooksett voted to allow the School Board to set aside a portion of unspent operating budget, up to 2% of the prior year's net appropriations, at the end of a fiscal year as a contingency for unexpected purposes the following year. The contingency fund could only be utilized by the district after filing a request with the NH Education Commissioner, and a public hearing. The School Board elected to do this in 2020 as a hedge against budgeting uncertainty with the COVID-19 pandemic but did not utilize this reserve.*

*In the 2020-2021 NH legislative session, a bill amended this trust fund to allow up to 5% to be set aside and changed the criteria for the School Board to elect to utilize these funds. This warrant article, if approved, would make the Hooksett reserve fund compliant with current state law.*

Article 8:     Shall the Hooksett School District make the wearing of facemasks/coverings optional while on school grounds for students, staff and visitors? (Submitted by petition)

*Given under our hands and seal at said Hooksett, New Hampshire, this \_\_\_\_\_ day January, 2022.*

SCHOOL BOARD OF HOOKSETT, NEW HAMPSHIRE

Greg Martakos, Chair

Lindsey Laliberte, Vice Chair

Jillian Godbout, Clerk

Wayne Goertel

Jason Hyde

James Sullivan

Amy Tremblay

# Hooksett School District 22-23 Proposed Operating Budget

| Account Number / Description                                    | 20-21 Actual<br>Expenditures | 21-22 Voter<br>Approved Budget | 22-23 School Board<br>Proposed Budget | 22-23 Budget Committee<br>Recommended Budget | School Board Budget<br>vs Budget Comm Budget |
|---|------------------------------|--------------------------------|---------------------------------------|--|--|
| 1100 Regular Education Programs                                 | 8,279,996                    | 9,061,523                      | 9,654,636                             | 9,590,036                                    | (64,600)                                     |
| 1105 Regular Ed High School Tuition                             | 7,161,447                    | 7,486,202                      | 7,770,602                             | 7,770,602                                    | -  |
| 1200 Special Programs   | 6,131,210                    | 6,656,211                      | 7,724,434                             | 7,724,434                                    | -  |
| 1230 Extended School Year                                       | 80,637                       | 137,728                        | 168,335                               | 168,335                                      | -  |
| 1260 English Language Learners                                  | 234,489                      | 285,327                        | 296,332                               | 296,332                                      | -  |
| 1270 Enrichment Education                                       | 209,426                      | 226,342                        | 228,372                               | 228,372                                      | -  |
| 1410 School Sponsored Cocurricular Activities                   | 21,951                       | 53,014                         | 52,380                                | 52,380                                       | -  |
| 1420 School Sponsored Athletic Activities                       | 50,933                       | 58,749                         | 58,606                                | 58,606                                       | -  |
| 1490 Summer School Programs                                     | 805                          | 10,164                         | 9,264                                 | 9,264  | -  |
| 2120 Guidance Services  | 418,487                      | 502,969                        | 481,329                               | 481,329                                      | -  |
| 2130 Health Services  | 433,178                      | 634,968                        | 546,870                               | 546,870                                      | -  |
| 2140 Psychological Services                                     | 333,161                      | 329,682                        | 278,718                               | 278,718                                      | -  |
| 2150 Speech Pathology and Audiology Services                    | 683,865                      | 638,621                        | 738,751                               | 738,751                                      | -  |
| 2160 OT Services  | 257,172                      | 245,505                        | 250,916                               | 250,916                                      | -  |
| 2162 PT Services  | 60,349                       | 61,931                         | 74,837                                | 74,837                                       | -  |
| 2190 Other Support Services - Student                           | 11,344                       | 10,495                         | 11,789                                | 11,789                                       | -  |
| 2210 Improvement of Instruction Services                        | 17,486                       | 14,127                         | 12,715                                | 12,715                                       | -  |
| 2220 Educational Media Services                                 | 519,979                      | 550,134                        | 557,256                               | 557,256                                      | -  |
| 2310 School Board Services                                      | 95,585                       | 95,295                         | 92,016                                | 92,016                                       | -  |
| 2320 Executive Administration Svcs                              | 708,351                      | 762,850                        | 819,800                               | 819,800                                      | -  |
| 2410 Office of the Principal                                    | 1,313,960                    | 1,304,954                      | 1,353,016                             | 1,353,016                                    | -  |
| 2600 Operation & Maintenance of Plant                           | 1,544,384                    | 1,750,099                      | 1,830,259                             | 1,830,259                                    | -  |
| 2700 Student Transportation Services                            | 1,723,070                    | 1,881,993                      | 1,870,226                             | 1,870,226                                    | -  |
| 2840 Information Management Services                            | 347,557                      | 269,873                        | 350,881                               | 350,881                                      | -  |
| 4900 Other Facilities Acquisition Svcs                          | 13,000                       | -                              | -                                     | -  | -  |
| 5100 Debt Service   | 1,030,000                    | 1,030,000                      | 1,030,000                             | 1,030,000                                    | -  |
| 5120 Interest on Debt   | 128,750                      | 77,250                         | 25,750                                | 25,750                                       | -  |
| 5221 Transfer to Food Service Fund                              | 84,816                       | -                              | -                                     | -  | -  |
| 5230 Transfer to Capital Projects Fund                          | 26,822                       | -                              | -                                     | -  | -  |
| 5310 Charter School Allocations                                 | 88,947                       | 65,025                         | 30,000                                | 30,000                                       | -  |
| General Fund Operating Budget Total                             | 32,011,157                   | 34,201,031                     | 36,318,090                            | 36,253,490                                   | (64,600)                                     |
| Food Service Operating Budget                                   | 533,568                      | 663,980                        | 653,002                               | 653,002                                      | -  |
| Federal Funds Operating Budget                                  | 400,793                      | 550,000                        | 550,000                               | 550,000                                      | -  |
| <b>Total Operating Budget - Warrant Article #2</b>              |                              |                                | <b>37,521,092</b>                     | <b>37,456,492</b>                            | <b>(64,600)</b>                              |
| Building Maintenance Expendable Trust Fund - Warrant Article #3 |                              |                                | 75,000                                | 75,000                                       | -  |

# Hooksett School District 22-23 Proposed Operating Budget

| Account Number / Description   | 20-21 Actual Expenditures | 21-22 Voter Approved Budget | 22-23 School Board Proposed Budget | 22-23 Budget Committee Recommended Budget   | School Board Budget vs Budget Comm Budget |
|--|---------------------------|-----------------------------|------------------------------------|---|---|
| Special Education Expendable Trust Fund - Warrant Article #4   |                           |                             | 75,000                             | 75,000                                      | -   |
| Technology Expendable Trust Fund - Warrant Article #5  |                           |                             | 50,000                             | 50,000                                      | -   |
| Retirement Expendable Trust Fund - Warrant Article #6  |                           |                             | 100,000                            | -   | (100,000.00)                              |
| <b>Total of all Warrant Articles</b>   |                           |                             | <b>37,821,092</b>                  | <b>37,656,492</b>                           | <b>(164,600)</b>                          |
|  |                           |                             |                                    |   |   |
|  |                           |                             |                                    |   |   |
| <b>Hooksett School Board Budget Summary</b>  |                           |                             |                                    |   |   |
| 2021-2022 Current Year Operating Budget  |                           | 35,415,011.00               |                                    |   |   |
| Hooksett School Board 2021-2023 Default Budget   |                           | 36,875,094.00               |                                    |   |   |
|  |                           | <b>1,460,083.00</b>         | <b>4.12%</b>                       | increase over current year Operating Budget |   |
| Hooksett School Board 2022-2023 Proposed Operating Budget presented to the Hooksett Budget Committee |                           | 37,521,081.00               |                                    |   |   |
|  |                           | <b>2,106,070.00</b>         | <b>5.95%</b>                       | increase over current year Operating Budget |   |
| Hooksett Budget Committee 2022-2023 Recommended Budget   |                           | 37,456,481.00               |                                    |   |   |
|  |                           | <b>2,041,470.00</b>         | <b>5.76%</b>                       | increase over current year Operating Budget |   |



**Hooksett School District**  
**2022 - 2023**  
**Estimated Tax Impact**

|   |                  | <b>School Board</b> | <b>Budget Comm</b> | <b>Approved vs.</b> |
|---|------------------|---------------------|--------------------|---------------------|
|   | <b>Approved</b>  | <b>Default</b>      | <b>Proposed</b>    | <b>Proposed</b>     |
|   | <b>2021-2022</b> | <b>2022-2023</b>    | <b>2022-2023</b>   | <b>Incr/(Decr)</b>  |
| Total Appropriations-General Fund                           | \$ 34,212,009    | \$ 36,875,094       | \$ 37,456,481      | \$ 3,244,472        |
| Warrant Articles:   |                  |                     |                    |                     |
| Technology Expendable Trust Fund                            | \$ 100,000.00    | \$ 50,000           | \$ 50,000          | \$ (50,000)         |
| Maintenance Expendable Trust Fund                           | \$ -             | \$ 75,000           | \$ 75,000          | \$ 75,000           |
| Special Education Expendable Trust Fund                     | \$ -             | \$ 100,000          | \$ 100,000         | \$ 100,000          |
| Create Retirement Expendable Trust Fund                     | \$ -             | \$ 100,000          | \$ -               | \$ -                |
| Total Appropriations-Federal Fund                           | \$ 550,000       | \$ 550,000          | \$ 550,000         | \$ -                |
| Total Appropriations-Food Service Fund                      | \$ 653,002       | \$ 653,002          | \$ 653,002         | \$ -                |
| Grand Total Appropriations                                  | \$ 35,515,011    | \$ 38,403,096       | \$ 38,884,483      | \$ 3,469,472        |
| Total Receipts-General Fund                                 | \$ 1,071,337     | \$ 1,036,172        | \$ 1,036,172       | \$ (35,165)         |
| Total Receipts-Federal Fund                                 | \$ 550,000       | \$ 550,000          | \$ 550,000         | \$ -                |
| Total Receipts-Food Service Fund                            | \$ 653,002       | \$ 653,002          | \$ 653,002         | \$ -                |
| Voted From Fund Balance                                     | \$ 100,000       | \$ -                | \$ -               | \$ (100,000)        |
| Transfer From Capital Reserve                               | \$ -             | \$ -                | \$ -               | \$ -                |
| Sale of Bond  | \$ -             | \$ -                | \$ -               | \$ -                |
| Unencumbered Fund Balance                                   | \$ 896,058       | \$ 500,000          | \$ 500,000         | \$ (396,058)        |
| State Education Grant                                       | \$ 4,241,650     | \$ 2,758,167        | \$ 2,758,167       | \$ (1,483,483)      |
| State Education Tax   | \$ 4,045,847     | \$ 5,305,684        | \$ 5,305,684       | \$ 1,259,837        |
| Grand Total Receipts  | \$ 11,557,894    | \$ 10,803,025       | \$ 10,803,025      | \$ (754,869)        |
| Net District Assessment                                     | \$ 23,957,117    | \$ 27,600,071       | \$ 28,081,458      | \$ 4,224,341        |
| Difference between Proposed and Default Budget              |                  |                     | \$ 581,387         |                     |
|   |                  | School Board        | Budget Comm        |                     |
|   |                  | Default             | Proposed           |                     |
|   |                  | 2022-2023           | 2022-2023          |                     |
| 2022 School District Tax - Current Tax Rate                 | \$11.66          |                     |                    |                     |
| Assessed Valuation used for 2021 Tax Rate                   | \$2,054,122      |                     |                    |                     |
| Warrant Article #2 estimated increase to the tax rate       |                  | 1.62                | 1.90               |                     |
| Warrant Article #3 estimated increase to the tax rate       |                  | 0.04                | 0.04               |                     |
| Warrant Article #4 estimated increase to the tax rate       |                  | 0.05                | 0.05               |                     |
| Warrant Article #5 estimated increase to the tax rate       |                  | 0.02                | 0.02               |                     |
| Warrant Article #6 estimated increase to the tax rate       |                  | 0.05                | 0.05               |                     |
| Anticipated 2023 School District Tax - if all warrants pass |                  | \$13.44             | \$13.72            |                     |
|   |                  | \$1.78              | \$2.06             |                     |



## Proposed Budget

**For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24:**  
**Appropriations and Estimates of Revenue for the Fiscal Year from:**  
**July 1, 2022 to June 30, 2023**

**Form Due Date: 20 Days after the Annual Meeting**

This form was posted with the warrant on: \_\_\_\_\_

# SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| Name             | Position       | Signature   |
|------------------|----------------|---|
| Brian Sosa       | CHAIR - BUDGET |    |
| Richard Ross     | VICE-CHAIR     |    |
| Michael Howack   | Member         |    |
| Germano Martins  | member         |   |
| Luis Amadeo      | member         |  |
| Chhatra Gungu    | member         |  |
| ERNIE BENCIVENGA | MEMBER         |  |

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal: <https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



## Appropriations

| Account                         | Purpose                                     | Article | Expenditures for<br>period ending<br>6/30/2021 | Appropriations<br>as Approved by<br>DRA for period<br>ending 6/30/2022 | School Board's<br>Appropriations<br>for period ending<br>6/30/2023<br>(Recommended) | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Not Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Not Recommended) |
|---------------------------------|---|---------|--|--|---|--|---|---|
| <b>Instruction</b>              |   |         |  |  |   |  |   |   |
| 1100-1199                       | Regular Programs                            | 02      | \$15,441,442                                   | \$16,713,070   | \$17,360,638  | \$0  | \$17,360,638  | \$0   |
| 1200-1299                       | Special Programs                            | 02      | \$6,655,762                                    | \$7,302,469  | \$8,417,464   | \$0  | \$8,417,464   | \$0   |
| 1300-1399                       | Vocational Programs                         |         | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| 1400-1499                       | Other Programs                              | 02      | \$73,689                                       | \$124,086  | \$120,251   | \$0  | \$120,251   | \$0   |
| 1500-1599                       | Non-Public Programs                         | 02      | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| 1600-1699                       | Adult/Continuing Education Programs         | 02      | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| 1700-1799                       | Community/Junior College Education Programs |         | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| 1800-1899                       | Community Service Programs                  |         | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| Instruction Subtotal            |   |         | \$22,170,893                                   | \$24,139,625   | \$25,898,353  | \$0  | \$25,898,353  | \$0   |
| <b>Support Services</b>         |   |         |  |  |   |  |   |   |
| 2000-2199                       | Student Support Services                    | 02      | \$1,883,356                                    | \$2,427,476  | \$2,383,207   | \$0  | \$2,383,207   | \$0   |
| 2200-2299                       | Instructional Staff Services                | 02      | \$537,465                                      | \$564,927  | \$569,971   | \$0  | \$569,971   | \$0   |
| Support Services Subtotal       |   |         | \$2,420,821                                    | \$2,992,403  | \$2,953,178   | \$0  | \$2,953,178   | \$0   |
| <b>General Administration</b>   |   |         |  |  |   |  |   |   |
| 0000-0000                       | Collective Bargaining                       |         | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| 2310 (840)                      | School Board Contingency                    |         | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   |
| 2310-2319                       | Other School Board                          | 02      | \$95,585                                       | \$98,772   | \$92,016  | \$0  | \$92,016  | \$0   |
| General Administration Subtotal |   |         | \$95,585                                       | \$98,772   | \$92,016  | \$0  | \$92,016  | \$0   |



## Appropriations

| Account   | Purpose                                       | Article | Expenditures for<br>period ending<br>6/30/2021 | Appropriations<br>as Approved by<br>DRA for period<br>ending 6/30/2022 | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) |
|---|---|---------|--|--|--|--|---|---|
| <b>Executive Administration</b>                         |   |         |  |  |  |  |   |   |
| 2320 (310)  | SAU Management Services                       | 02      | \$708,351                                      | \$762,850  | \$819,800  | \$0  | \$819,800   | \$0   |
| 2320-2399   | All Other Administration                      |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 2400-2499   | School Administration Service                 | 02      | \$1,313,960                                    | \$1,304,243  | \$1,353,016  | \$0  | \$1,353,016   | \$0   |
| 2500-2599   | Business                                      |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 2600-2699   | Plant Operations and Maintenance              | 02      | \$1,544,384                                    | \$1,703,835  | \$1,830,259  | \$0  | \$1,830,259   | \$0   |
| 2700-2799   | Student Transportation                        | 02      | \$1,723,070                                    | \$1,735,954  | \$1,870,226  | \$0  | \$1,870,226   | \$0   |
| 2800-2999   | Support Service, Central and Other            | 02      | \$347,557                                      | \$260,397  | \$350,881  | \$0  | \$350,881   | \$0   |
| <b>Executive Administration Subtotal</b>                |   |         | <b>\$5,637,322</b>                             | <b>\$5,767,279</b>   | <b>\$6,224,182</b>   | <b>\$0</b>   | <b>\$6,224,182</b>  | <b>\$0</b>  |
| <b>Non-Instructional Services</b>                       |   |         |  |  |  |  |   |   |
| 3100  | Food Service Operations                       | 02      | \$0  | \$661,493  | \$653,002  | \$0  | \$653,002   | \$0   |
| 3200  | Enterprise Operations                         |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| <b>Non-Instructional Services Subtotal</b>              |   |         | <b>\$0</b>                                     | <b>\$661,493</b>   | <b>\$653,002</b>   | <b>\$0</b>   | <b>\$653,002</b>  | <b>\$0</b>  |
| <b>Facilities Acquisition and Construction</b>          |   |         |  |  |  |  |   |   |
| 4100  | Site Acquisition                              |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 4200  | Site Improvement                              |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 4300  | Architectural/Engineering                     |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 4400  | Educational Specification Development         |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 4500  | Building Acquisition/Construction             |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 4600  | Building Improvement Services                 |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 4900  | Other Facilities Acquisition and Construction |         | \$13,000                                       | \$13,164   | \$0  | \$0  | \$0   | \$0   |
| <b>Facilities Acquisition and Construction Subtotal</b> |   |         | <b>\$13,000</b>                                | <b>\$13,164</b>  | <b>\$0</b>   | <b>\$0</b>   | <b>\$0</b>  | <b>\$0</b>  |
| <b>Other Outlays</b>                                    |   |         |  |  |  |  |   |   |
| 5110  | Debt Service - Principal                      | 02      | \$1,030,000                                    | \$1,030,000  | \$1,030,000  | \$0  | \$1,030,000   | \$0   |
| 5120  | Debt Service - Interest                       | 02      | \$128,750                                      | \$77,250   | \$25,750   | \$0  | \$25,750  | \$0   |
| <b>Other Outlays Subtotal</b>                           |   |         | <b>\$1,158,750</b>                             | <b>\$1,107,250</b>   | <b>\$1,055,750</b>   | <b>\$0</b>   | <b>\$1,055,750</b>  | <b>\$0</b>  |



## Appropriations

| Account                                      | Purpose                             | Article | Expenditures for<br>period ending<br>6/30/2021 | Appropriations<br>as Approved by<br>DRA for period<br>ending 6/30/2022 | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Not Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Not Recommended) |
|--|-------------------------------------|---------|--|--|--|--|---|---|
| <b>Fund Transfers</b>                        |                                     |         |  |  |  |  |   |   |
| 5220-5221                                    | To Food Service                     |         | \$111,638                                      | \$20,000   | \$0  | \$0  | \$0   | \$0   |
| 5222-5229                                    | To Other Special Revenue            | 02      | \$0  | \$550,000  | \$550,000  | \$0  | \$550,000   | \$0   |
| 5230-5239                                    | To Capital Projects                 |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 5254   | To Agency Funds                     |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 5300-5399                                    | Intergovernmental Agency Allocation | 02      | \$88,947                                       | \$65,025   | \$30,000   | \$0  | \$30,000  | \$0   |
| 9990   | Supplemental Appropriation          |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| 9992   | Deficit Appropriation               |         | \$0  | \$0  | \$0  | \$0  | \$0   | \$0   |
| <b>Fund Transfers Subtotal</b>               |                                     |         | <b>\$200,585</b>                               | <b>\$635,025</b>   | <b>\$580,000</b>   | <b>\$0</b>   | <b>\$580,000</b>  | <b>\$0</b>  |
| <b>Total Operating Budget Appropriations</b> |                                     |         |  |  |  |  |   |   |
|  |                                     |         |  |  | <b>\$37,456,481</b>  | <b>\$0</b>   | <b>\$37,456,481</b>   | <b>\$0</b>  |



Special Warrant Articles

| Account                         | Purpose                              | Article                                      | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | School Board's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | Budget<br>Committee's<br>Appropriations for period ending<br>6/30/2023<br>(Recommended) (Not Recommended) |
|---------------------------------|--------------------------------------|--|--|--|---|---|
| 5251                            | To Capital Reserve Fund              |  | \$0  | \$0  | \$0   | \$0   |
| 5252                            | To Expendable Trust Fund             |  | \$0  | \$0  | \$0   | \$0   |
| 5253                            | To Non-Expendable Trust Fund         |  | \$0  | \$0  | \$0   | \$0   |
| 5251                            | To Capital Reserve Fund              | 06   | \$100,000  | \$0  | \$0   | \$100,000   |
|                                 |                                      | <i>Purpose: Retirement Trust Fund</i>        |  |  |   |   |
| 5252                            | To Expendable Trusts/Fiduciary Funds | 03   | \$75,000   | \$0  | \$75,000  | \$0   |
|                                 |                                      | <i>Purpose: Maintenance Trust Fund</i>       |  |  |   |   |
| 5252                            | To Expendable Trusts/Fiduciary Funds | 04   | \$100,000  | \$0  | \$100,000   | \$0   |
|                                 |                                      | <i>Purpose: Special Education Trust Fund</i> |  |  |   |   |
| 5252                            | To Expendable Trusts/Fiduciary Funds | 05   | \$50,000   | \$0  | \$50,000  | \$0   |
|                                 |                                      | <i>Purpose: Technology Trust Fund</i>        |  |  |   |   |
| Total Proposed Special Articles |                                      |  | \$325,000  | \$0  | \$225,000   | \$100,000   |



Individual Warrant Articles

| Account                            | Purpose | Article | School Board's<br>Appropriations for<br>period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | School Board's<br>Appropriations for<br>period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | Budget<br>Committee's<br>Appropriations for<br>period ending<br>6/30/2023<br>(Recommended) (Not Recommended) | Budget<br>Committee's<br>Appropriations for<br>period ending<br>6/30/2023<br>(Recommended) (Not Recommended) |
|------------------------------------|---------|---------|---|---|--|--|
| Total Proposed Individual Articles |         |         | \$0   | \$0   | \$0  | \$0  |



New Hampshire  
Department of  
Revenue Administration

2022  
MS-27

Revenues

| Account                       | Source                       | Article | Revised Revenues<br>for period ending<br>6/30/2022 | School Board's<br>Estimated Revenues for<br>period ending 6/30/2023 | Budget Committee's<br>Estimated Revenues for<br>period ending 6/30/2023 |
|-------------------------------|------------------------------|---------|--|---|---|
| <b>Local Sources</b>          |                              |         |  |   |   |
| 1300-1349                     | Tuition                      | 02      | \$1,000  | \$1,000   | \$1,000   |
| 1400-1449                     | Transportation Fees          |         | \$0  | \$0   | \$0   |
| 1500-1599                     | Earnings on Investments      | 02      | \$5,818  | \$5,000   | \$5,000   |
| 1600-1699                     | Food Service Sales           | 02      | \$455,202  | \$455,202   | \$455,202   |
| 1700-1799                     | Student Activities           |         | \$0  | \$0   | \$0   |
| 1800-1899                     | Community Service Activities |         | \$0  | \$0   | \$0   |
| 1900-1999                     | Other Local Sources          | 02      | \$316,287  | \$281,940   | \$281,940   |
| <b>Local Sources Subtotal</b> |                              |         | <b>\$778,307</b>                                   | <b>\$743,142</b>  | <b>\$743,142</b>  |
| <b>State Sources</b>          |                              |         |  |   |   |
| 3210                          | School Building Aid          | 02      | \$328,672  | \$328,672   | \$328,672   |
| 3215                          | Kindergarten Building Aid    |         | \$0  | \$0   | \$0   |
| 3220                          | Kindergarten Aid             |         | \$0  | \$0   | \$0   |
| 3230                          | Special Education Aid        | 02      | \$394,560  | \$394,560   | \$394,560   |
| 3240-3249                     | Vocational Aid               |         | \$0  | \$0   | \$0   |
| 3250                          | Adult Education              |         | \$0  | \$0   | \$0   |
| 3260                          | Child Nutrition              | 02      | \$7,800  | \$7,800   | \$7,800   |
| 3270                          | Driver Education             |         | \$0  | \$0   | \$0   |
| 3290-3299                     | Other State Sources          |         | \$0  | \$0   | \$0   |
| <b>State Sources Subtotal</b> |                              |         | <b>\$731,032</b>                                   | <b>\$731,032</b>  | <b>\$731,032</b>  |





## Revenues

| Account                                     | Source  | Article | Revised Revenues<br>for period ending<br>6/30/2022 | School Board's<br>Estimated Revenues for<br>period ending 6/30/2023 | Budget Committee's<br>Estimated Revenues for<br>period ending 6/30/2023 |
|---|---|---------|--|---|---|
| <b>Federal Sources</b>                      |   |         |  |   |   |
| 4100-4539                                   | Federal Program Grants                          | 02      | \$240,000  | \$240,000   | \$240,000   |
| 4540  | Vocational Education                            |         | \$0  | \$0   | \$0   |
| 4550  | Adult Education                                 |         | \$0  | \$0   | \$0   |
| 4560  | Child Nutrition                                 | 02      | \$190,000  | \$190,000   | \$190,000   |
| 4570  | Disabilities Programs                           | 02      | \$310,000  | \$310,000   | \$310,000   |
| 4580  | Medicaid Distribution                           | 02      | \$25,000   | \$25,000  | \$25,000  |
| 4590-4999                                   | Other Federal Sources (non-4810)                |         | \$0  | \$0   | \$0   |
| 4810  | Federal Forest Reserve                          |         | \$0  | \$0   | \$0   |
| <b>Federal Sources Subtotal</b>             |   |         | <b>\$765,000</b>                                   | <b>\$765,000</b>  | <b>\$765,000</b>  |
| <b>Other Financing Sources</b>              |   |         |  |   |   |
| 5110-5139                                   | Sale of Bonds or Notes                          |         | \$0  | \$0   | \$0   |
| 5140  | Reimbursement Anticipation Notes                |         | \$0  | \$0   | \$0   |
| 5221  | Transfer from Food Service Special Revenue Fund |         | \$0  | \$0   | \$0   |
| 5222  | Transfer from Other Special Revenue Funds       |         | \$0  | \$0   | \$0   |
| 5230  | Transfer from Capital Project Funds             |         | \$0  | \$0   | \$0   |
| 5251  | Transfer from Capital Reserve Funds             |         | \$0  | \$0   | \$0   |
| 5252  | Transfer from Expendable Trust Funds            |         | \$0  | \$0   | \$0   |
| 5253  | Transfer from Non-Expendable Trust Funds        |         | \$0  | \$0   | \$0   |
| 5300-5699                                   | Other Financing Sources                         |         | \$0  | \$0   | \$0   |
| 9997  | Supplemental Appropriation (Contra)             |         | \$0  | \$0   | \$0   |
| 9998  | Amount Voted from Fund Balance                  |         | \$0  | \$0   | \$0   |
| 9999  | Fund Balance to Reduce Taxes                    | 02      | \$0  | \$500,000   | \$500,000   |
| <b>Other Financing Sources Subtotal</b>     |   |         | <b>\$0</b>   | <b>\$500,000</b>  | <b>\$500,000</b>  |
| <b>Total Estimated Revenues and Credits</b> |   |         | <b>\$2,274,339</b>                                 | <b>\$2,739,174</b>  | <b>\$2,739,174</b>  |



Budget Summary

| Item  | School Board<br>Period ending<br>6/30/2023<br>(Recommended) | Budget Committee<br>Period ending<br>6/30/2023<br>(Recommended) |
|---|---|---|
| Operating Budget Appropriations               | \$37,456,481  | \$37,456,481  |
| Special Warrant Articles                      | \$325,000   | \$225,000   |
| Individual Warrant Articles                   | \$0   | \$0   |
| Total Appropriations                          | \$37,781,481  | \$37,681,481  |
| Less Amount of Estimated Revenues & Credits   | \$2,739,174   | \$2,739,174   |
| Less Amount of State Education Tax/Grant      | \$5,305,684   | \$5,305,684   |
| <b>Estimated Amount of Taxes to be Raised</b> | <b>\$29,736,623</b>   | <b>\$29,636,623</b>   |



Supplemental Schedule

|  |                     |
|--|---------------------|
| <b>1. Total Recommended by Budget Committee</b>  | <b>\$37,681,481</b> |
| <b>Less Exclusions:</b>  |                     |
| 2. Principal: Long-Term Bonds & Notes  | \$1,030,000         |
| 3. Interest: Long-Term Bonds & Notes   | \$25,750            |
| 4. Capital outlays funded from Long-Term Bonds & Notes   | \$0                 |
| 5. Mandatory Assessments   | \$0                 |
| 6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )  | \$1,055,750         |
| <b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>                                  | <b>\$36,625,731</b> |
| 8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )                                      | \$3,662,573         |
| <b>Collective Bargaining Cost Items:</b>   |                     |
| 9. Recommended Cost Items (Prior to Meeting)   | \$0                 |
| 10. Voted Cost Items (Voted at Meeting)  | \$0                 |
| 11. Amount voted over recommended amount (Difference of Lines 9 and 10)                                    | \$0                 |
| <b>12. Bond Override (RSA 32:18-a), Amount Voted</b>   | <b>\$0</b>          |
| <b>Maximum Allowable Appropriations Voted at Meeting:<br/>(<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b> | <b>\$41,344,054</b> |



**2022**  
**MS-DSB**

### Default Budget of the School District

## Hooksett Local School



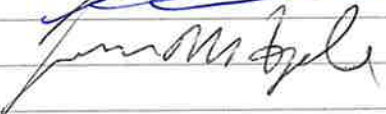
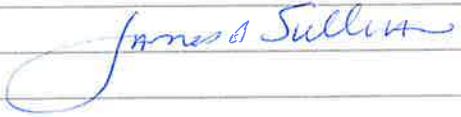
**For the period beginning July 1, 2022 and ending June 30, 2023**

*RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.*

This form was posted with the warrant on: \_\_\_\_\_

### SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| Name                                    | Position | Signature   |
|---|----------|---|
| Wayne Gertel                            | member   |    |
| Jillian Godbout                         | clerk    |   |
| <del>Person M Hyde</del> Greg Mortenson | Chair    |  |
| James A Sullivan                        | member   |   |

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-DSB

Appropriations

| Account                                    | Purpose                                     | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget      |
|--|---|------------------------------|----------------------------|----------------------------|---------------------|
| <b>Instruction</b>                         |   |                              |                            |                            |                     |
| 1100-1199                                  | Regular Programs                            | \$16,547,725                 | \$423,342                  | \$0                        | \$16,971,067        |
| 1200-1299                                  | Special Programs                            | \$7,305,608                  | \$1,106,735                | \$0                        | \$8,412,343         |
| 1300-1399                                  | Vocational Programs                         | \$0                          | \$0                        | \$0                        | \$0                 |
| 1400-1499                                  | Other Programs                              | \$121,926                    | \$0                        | \$0                        | \$121,926           |
| 1500-1599                                  | Non-Public Programs                         | \$0                          | \$0                        | \$0                        | \$0                 |
| 1600-1699                                  | Adult/Continuing Education Programs         | \$0                          | \$0                        | \$0                        | \$0                 |
| 1700-1799                                  | Community/Junior College Education Programs | \$0                          | \$0                        | \$0                        | \$0                 |
| 1800-1899                                  | Community Service Programs                  | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Instruction Subtotal</b>                |   | <b>\$23,975,259</b>          | <b>\$1,530,077</b>         | <b>\$0</b>                 | <b>\$25,505,336</b> |
| <b>Support Services</b>                    |   |                              |                            |                            |                     |
| 2000-2199                                  | Student Support Services                    | \$2,424,171                  | (\$39,992)                 | \$0                        | \$2,384,179         |
| 2200-2299                                  | Instructional Staff Services                | \$564,261                    | (\$4,106)                  | \$0                        | \$560,155           |
| <b>Support Services Subtotal</b>           |   | <b>\$2,988,432</b>           | <b>(\$44,098)</b>          | <b>\$0</b>                 | <b>\$2,944,334</b>  |
| <b>General Administration</b>              |   |                              |                            |                            |                     |
| 0000-0000                                  | Collective Bargaining                       | \$0                          | \$0                        | \$0                        | \$0                 |
| 2310 (840)                                 | School Board Contingency                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 2310-2319                                  | Other School Board                          | \$95,296                     | \$0                        | \$0                        | \$95,296            |
| <b>General Administration Subtotal</b>     |   | <b>\$95,296</b>              | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$95,296</b>     |
| <b>Executive Administration</b>            |   |                              |                            |                            |                     |
| 2320 (310)                                 | SAU Management Services                     | \$762,850                    | \$56,950                   | \$0                        | \$819,800           |
| 2320-2399                                  | All Other Administration                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 2400-2499                                  | School Administration Service               | \$1,304,954                  | \$15,674                   | \$0                        | \$1,320,628         |
| 2500-2599                                  | Business                                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 2600-2699                                  | Plant Operations and Maintenance            | \$1,750,099                  | (\$1,076)                  | \$0                        | \$1,749,023         |
| 2700-2799                                  | Student Transportation                      | \$1,881,993                  | \$0                        | \$0                        | \$1,881,993         |
| 2800-2999                                  | Support Service, Central and Other          | \$269,873                    | \$58                       | \$0                        | \$269,931           |
| <b>Executive Administration Subtotal</b>   |   | <b>\$5,969,769</b>           | <b>\$71,606</b>            | <b>\$0</b>                 | <b>\$6,041,375</b>  |
| <b>Non-Instructional Services</b>          |   |                              |                            |                            |                     |
| 3100                                       | Food Service Operations                     | \$663,980                    | (\$10,977)                 | \$0                        | \$653,003           |
| 3200                                       | Enterprise Operations                       | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Non-Instructional Services Subtotal</b> |   | <b>\$663,980</b>             | <b>(\$10,977)</b>          | <b>\$0</b>                 | <b>\$653,003</b>    |



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-DSB**

**Appropriations**

| Account   | Purpose                                       | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget      |
|---|---|------------------------------|----------------------------|----------------------------|---------------------|
| <b>Facilities Acquisition and Construction</b>          |   |                              |                            |                            |                     |
| 4100  | Site Acquisition                              | \$0                          | \$0                        | \$0                        | \$0                 |
| 4200  | Site Improvement                              | \$0                          | \$0                        | \$0                        | \$0                 |
| 4300  | Architectural/Engineering                     | \$0                          | \$0                        | \$0                        | \$0                 |
| 4400  | Educational Specification Development         | \$0                          | \$0                        | \$0                        | \$0                 |
| 4500  | Building Acquisition/Construction             | \$0                          | \$0                        | \$0                        | \$0                 |
| 4600  | Building Improvement Services                 | \$0                          | \$0                        | \$0                        | \$0                 |
| 4900  | Other Facilities Acquisition and Construction | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Facilities Acquisition and Construction Subtotal</b> |   | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>          |
| <b>Other Outlays</b>                                    |   |                              |                            |                            |                     |
| 5110  | Debt Service - Principal                      | \$1,030,000                  | \$0                        | \$0                        | \$1,030,000         |
| 5120  | Debt Service - Interest                       | \$77,250                     | (\$51,500)                 | \$0                        | \$25,750            |
| <b>Other Outlays Subtotal</b>                           |   | <b>\$1,107,250</b>           | <b>(\$51,500)</b>          | <b>\$0</b>                 | <b>\$1,055,750</b>  |
| <b>Fund Transfers</b>                                   |   |                              |                            |                            |                     |
| 5220-5221   | To Food Service                               | \$0                          | \$0                        | \$0                        | \$0                 |
| 5222-5229   | To Other Special Revenue                      | \$550,000                    | \$0                        | \$0                        | \$550,000           |
| 5230-5239   | To Capital Projects                           | \$0                          | \$0                        | \$0                        | \$0                 |
| 5251  | To Capital Reserve Fund                       | \$0                          | \$0                        | \$0                        | \$0                 |
| 5252  | To Expendable Trusts/Fiduciary Funds          | \$0                          | \$0                        | \$0                        | \$0                 |
| 5253  | To Non-Expendable Trust Funds                 | \$0                          | \$0                        | \$0                        | \$0                 |
| 5254  | To Agency Funds                               | \$0                          | \$0                        | \$0                        | \$0                 |
| 5300-5399   | Intergovernmental Agency Allocation           | \$65,025                     | (\$35,025)                 | \$0                        | \$30,000            |
| 9990  | Supplemental Appropriation                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 9992  | Deficit Appropriation                         | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Fund Transfers Subtotal</b>                          |   | <b>\$615,025</b>             | <b>(\$35,025)</b>          | <b>\$0</b>                 | <b>\$580,000</b>    |
| <b>Total Operating Budget Appropriations</b>            |   | <b>\$35,415,011</b>          | <b>\$1,460,083</b>         | <b>\$0</b>                 | <b>\$36,875,094</b> |



**Reasons for Reductions/Increases & One-Time Appropriations**

| <b>Account</b> | <b>Explanation</b>   |
|----------------|--|
| 5120           | Per bond payment schedule  |
| 3100           | Reduction in staff change in salary and election of benefits Reduction in budget based on usage  |
| 2200-2299      | Changes based on current staff and election of benefits  |
| 5300-5399      | Based on student services required in IEP(s)   |
| 2600-2699      | Change in staff salary and benefits. Reallocation of budget lines to reflect usage and adjustments based on usage  |
| 1100-1199      | Eight teacher retirements per collective bargaining agreement, reduction in staff due to retirements, salaries and benefits based on current staff and election of benefits, change in number of studen  |
| 2320 (310)     | Increase per SAU budget voted on in October  |
| 2400-2499      | Change in staff salary and benefits  |
| 1200-1299      | Salaries and benefits based on current staff and election of benefits per collective bargaining agreement, increase in the services for special education student(s) and out of district placement, incr |
| 2000-2199      | Changes based on current staffing and election of benefits, services provided to students per IEP9S0   |
| 2800-2999      | Change in staff  |