

# Hooksett School District Deliberative Sessions

## Session 1

Saturday, February 4, 2023  
at 1:00 pm

## Session 2

Tuesday, March 14, 2023  
6:00 am to 7:00 pm





## **INTRODUCTION**

The information included in this 2023 School Meeting Guide is that data required to inform the voters and to conduct the affairs of the 2023 School Meeting. You are notified to meet at the David R. Cawley Middle School on Saturday, the 4<sup>th</sup> day of February 2023 at 1:00 p.m. for the first session of the School Meeting to discuss and amend as required, the 2023-2024 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 14<sup>th</sup> of March 2023. The polls will be open from 6:00 a.m. to 7:00 p.m.

## HOOKSETT SCHOOL DISTRICT 2023-2024 WARRANT ARTICLES

Article 1: To choose the following school district officers:

- |    |                            |             |
|----|----------------------------|-------------|
| a) | Three School Board Members | 3-year term |
| b) | School District Moderator  | 1-year term |
| c) | School District Clerk      | 1-year term |
| d) | School District Treasurer  | 1-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 \$38,442,000? Should this article be defeated, the default budget shall be \$37,787,587, 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 \$13.07. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 5-3)

**Explanation:** *The purpose of this article is to provide the Hooksett School District's operating budget for the next school year, 2023-24. The budget proposed by the Hooksett School Board is \$38,442,000. If this proposed budget is not approved by the voters, a default budget of \$37,787,587 will be used instead.*

*The default budget is defined by state law, and is essentially the current (2022-23) budget plus contractual obligations. Notable contractual changes include:*

- 1. The end of payments for the 20-year bond to renovate Hooksett Memorial School and build David R. Cawley Middle School. The final bond payment in 2022-23 was just over \$1 million.*
- 2. Increases in special education programming requirements, both in terms of students qualifying for court-mandated Individual Education Programs (IEPs) and costs for some programs. Special education has increased \$1.1 million.*
- 3. Increased high school tuition, due to increases in the rate paid per student. Regular education high school costs have increased \$655,000. This represents a \$548,000 increase for Pinkerton Academy, and \$107,000 increase for other locations.*

*The proposed school budget is \$652,502 or 1.99% more than the default budget. Notable changes include:*

1. *A transportation contract with a new bus provider, First Student, for bus services of \$2.3 million. Increases to regular and special education transportation are forecast at \$194,000 and \$289,000, respectively.*
2. *Overall building maintenance, up \$125,000*
3. *Speech & audiology services, up \$113,000*
4. *A new third grade classroom teacher, to accommodate a larger than average class of second graders moving into third grade where there is currently one fewer teacher. Estimated total cost for salary, NH Retirement System (pension), insurances, and taxes is up to \$97,000 (assumes MA step 5 + family insurances).*
5. *New science tables and a drill press for David R. Cawley Middle School*

*Please note that the default and proposed operating budgets do not include potential salary increases for HEA and HESPA contracts, as those are separate warrant articles and thus their potential cost impact is calculated separately this year.*

Article 3: Shall the Hooksett School District approve the cost items included in the collective bargaining agreement reached between the Hooksett School Board and the Hooksett Education Association, which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Year	Estimated Increase
2023-2024	\$414,325
2024-2025	\$427,221
2025-2026	\$415,576

and further to raise and appropriate \$414,325 for the 2023 – 2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? Estimated tax rate impact is \$0.20. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 8-0)

**Explanation:** *A total of 107.45 positions, some part time, are covered by the agreement. Staffing costs - salary, New Hampshire Retirement System (pension) contributions of ~20% of salary, and taxes on salary increase approximately 3.1% per year over the current 2022-23 contract, but are partially offset by increased employee health insurance contributions.*

*Notably, the contract:*

1. *Adjusts the salary step schedule to reduce the decades-long 112% pay gap between lowest paid and highest paid employees to 93% by increasing salary steps uniformly from \$1,880 to \$2,112 per year.*
2. *Increases employee contributions for the health insurance plan required by the contract, from 15.5% to 20% for Family and Single+1 plans. The Single plan contribution increases to 12%.*

*The Hooksett School Board specifically sought to pull up the lower and middle position salaries. Negotiations produced a unique set of salary step charts that raise steps by a fairly consistent dollar amount, instead of a consistent percentage. Doing so closed the gap between lowest and highest paid positions by 19%.*

*The salary step schedule addresses three challenges to the district.*

1. **Insurance:** *As the School Board asks staff to take a larger portion of health insurance expense, the situation more commonly seen by taxpayers, the dollar amount increase in employee health contribution is a much larger portion of a lower tier salary. A dollars-based (vs. percentage-based) cost of living increase offsets that more fairly.*
2. **Recruiting:** *The traditional way to moderate staff expense, and to balance experience with fresh perspectives, is to have staff throughout the salary chart. When expensive senior staff retire, they are traditionally replaced with staff lower in the chart. But since Hooksett Schools District is less competitive in the lower job grades, it has to recruit higher in the chart. Also, the arrangement of lower salary and lower employee insurance contribution penalizes Hooksett School District as a potential employer when candidates job shop and see higher salaries elsewhere.*
3. **Retention:** *Simply put, Hooksett has lost good teachers because they've found more money elsewhere. It is a cost to the district, both in money and time, to recruit and train replacements.*

*The Hooksett School District can't officially represent the cost savings of the increasing employee contribution beyond the known rate for next year on the warrant. However, if one assumes the same insurance cost the following two years, and the 98 staff member elections remain unchanged, the district savings accumulate to roughly \$38,000, \$69,000 and \$100,000 each year for \$207,000 in total savings.*

Article 4: Shall the Hooksett School District vote to approve cost items included in an agreement to modify the 2021-2024 collective bargaining agreement reached between the Hooksett School Board and the Hooksett Education Support Professionals Association which calls for an increase in salaries and benefits of \$345,482 at the current staffing level over the amount that would be paid under the existing contract in the 2023-2024 fiscal year; and further to raise and appropriate the sum of \$345,482 for the 2023-2024 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits to the current contract that will be paid at current staffing levels? Estimated tax rate impact is \$0.17. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 8-0)

**Explanation:** *A total of 57 positions, some part time, are covered by the agreement.*

*The proposal adds \$4.00/hour to the hourly rates of these positions, to make the rates competitive in the current job market. The agreement with HESPA covers a variety of school*

*support positions such as paraprofessionals, administrative assistants, tutors, and school nutrition (lunchroom, etc.) and building maintenance staff.*

*It's impossible to overlook how much salaries for certain positions have increased in the last year or two. For example, a nearby fast-food franchise is advertising positions starting at \$15/hour with retirement incentives. The new hire hourly rate for Nutrition Assistants in the current contract is \$10.92/hour. New hire rates for other positions currently range from \$13.00/hour for Custodian and Paraeducator to \$18.72/hour for a Title 1 Tutor. With Hooksett School District paying rates far below alternative employers, it has been very difficult to retain and recruit staff in these positions.*

*The inability to fill open positions has required using contracting agencies, which pay contract staff higher wages and also charge for the service of finding and placing contract employees. For example, in the Hooksett School Board packet for January 17, 2023, the Monthly Enrollment Report in Section XVI notes that of 28 Paraprofessionals, only 7 are directly employed by the district whereas the other 21 are contracted.*

Article 5: Shall the Hooksett School District vote to raise and appropriate the sum of up to \$75,000 to be added to the Building Maintenance Expendable Trust Fund previously established in March 2020? This sum to come from June 30, 2023 fund balance available for transfer on July 1, 2023. No amount to be raised from additional taxation. Estimated tax rate impact is \$0.00. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 8-0)

**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.*

Article 6: Shall the Hooksett School District vote to raise and appropriate the sum of up to \$100,000 to be added to the Special Education Expendable Trust Fund previously established in March of 2001? This sum to come from June 30, 2023 fund balance available for transfer on July 1, 2023. No amount to be raised from additional taxation. Estimated tax rate impact is \$0.00. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 8-0)

**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. July 1, 2022 the State law changed to now charge school districts to cover the expense of education through the age of 22. For this current school year of 2022-2023, the Hooksett School District has had to cover unanticipated expenses as we have had an increasing number of students receiving special education services. 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.*

Article 7: Shall the Hooksett School District vote to raise and appropriate the sum of \$75,000 to be added to the Technology Expendable Trust Fund previously established in March 2008? Estimated tax rate impact is \$0.03. (Recommended by the School Board 6-0) (Not Recommended by the Budget Committee 3-5)

**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, the district is able to provide one computing device for every student and faculty member to support individualized instruction and learning. 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. Hooksett School Board did use funds from this Trust in spring 2022 to offset the cost of the purchase of 150 new chrome books for students. The use of this technology will provide students with critical skills to function in the modern workforce.*

*Given under our hands and seal at said Hooksett, New Hampshire, this \_\_\_\_ day January, 2023.*

SCHOOL BOARD OF HOOKSETT, NEW HAMPSHIRE

Wayne Goertel, Chair

Jillian Godbout, Vice Chair

Amy Tremblay, Clerk

Evelyn Baker

Jason Hyde

James Sullivan

Alexis Quinlan



Hooksett School District  
23-24 Proposed Operating Budget

Account Number / Description	21-22 Actual Expenditures	22-23 Voter Approved Budget	23-24 School Board Proposed Budget	23-24 Budget Committee Recommended Budget	School Board Budget vs Budget Comm Budget
1100 Regular Education Programs	8,539,201	9,590,036	9,224,431	9,224,431	-
1105 Regular Ed High School Tuition	6,749,268	7,770,602	8,289,504	8,289,504	-
1200 Special Programs	7,109,057	7,724,434	8,668,734	8,668,734	-
1230 Extended School Year	281,364	168,335	194,428	194,428	-
1260 English Language Learners	275,985	296,323	299,056	299,056	-
1270 Enrichment Education	-	156,034	-	-	-
1270 Enrichment Education	155,520	72,338	276,255	276,255	-
1410 School Sponsored Cocurricular Activities	40,512	52,380	53,049	53,049	-
1420 School Sponsored Athletic Activities	55,979	58,606	64,075	64,075	-
1490 Summer School Programs	4,417	9,264	4,582	4,582	-
2120 Guidance Services	429,480	481,329	449,805	449,805	-
2130 Health Services	530,535	546,870	566,289	566,289	-
2140 Psychological Services	314,086	278,716	297,914	297,914	-
2150 Speech Pathology and Audiology Services	710,257	738,751	852,025	852,025	-
2160 OT Services	239,950	250,916	249,830	249,830	-
2162 PT Services	51,263	74,837	56,269	56,269	-
2190 Other Support Services - Student	901	11,789	15,815	15,815	-
2210 Improvement of Instruction Services	11,288	12,715	13,628	13,628	-
2220 Educational Media Services	502,958	557,256	474,872	474,872	-
2310 School Board Services	68,655	92,016	91,739	91,739	-
2320 Executive Administration Services	762,850	819,800	852,917	852,917	-
2410 Office of the Principal	1,303,231	1,353,016	1,370,655	1,370,655	-
2600 Operation & Maintenance of Plant	1,662,849	1,830,259	1,955,690	1,955,690	-
2700 Student Transportation Services	2,178,221	1,870,226	2,353,111	2,353,111	-
2840 Information Management Services	335,040	350,881	427,931	427,931	-
5100 Debt Service	1,030,000	1,030,000	-	-	-
5120 Interest on Debt	77,250	25,750	-	-	-
5230 Transfer to Capital Reserve Funds	-	225,000	-	-	-
5310 Charter School Allocations	99,467	30,000	53,500	53,500	-
General Fund Operating Budget Total	33,519,585	36,478,479	37,156,104	37,156,104	-
Food Service Operating Budget	703,427	663,980	735,896	735,896	-
Federal Funds Operating Budget	790,252	550,000	550,000	550,000	-
<b>Total Operating Budget - Warrant Article #2</b>			<b>38,442,000</b>	<b>38,442,000</b>	-
Hooksett Education Association Collective Bargaining Agreement - Warrant Article #3			414,325	414,325	-
Hooksett Education Support Professionals Association Wage Adjustment - Warrant Article #4			345,482	345,482	-
Building Maintenance Expendable Trust Fund - Warrant Article #5			75,000	75,000	-
Special Education Expendable Trust Fund - Warrant Article #6			100,000	100,000	-
Technology Expendable Trust Fund - Warrant Article #7			75,000	-	(75,000)
<b>Total Warrant Articles</b>			<b>39,451,807</b>	<b>39,376,807</b>	<b>(75,000)</b>

Hooksett School District  
23-24 Proposed Operating Budget

Account Number / Description	21-22 Actual Expenditures	22-23 Voter Approved Budget	23-24 School Board Proposed Budget	23-24 Budget Committee Recommended Budget	School Board Budget vs Budget Comm Budget
<b>Hooksett School Board Budget Summary</b>					
2022-2023 Current Year Operating Budget		37,692,459			
Hooksett School Board 2023-2024 Default Budget		37,787,587			
		<b>95,128</b>	0.25%	increase over current year Operating Budget	
Hooksett School Board 2023-2024 Proposed Operating Budget presented to the Hooksett Budget Committee		38,442,000			
		<b>749,541</b>	1.99%	increase over current year Operating Budget	
Hooksett Budget Committee 2023-2024 Recommended Budget		38,442,000			
		<b>749,541</b>	1.99%	increase over current year Operating Budget	

Hooksett School District  
2023-2024  
Estimated Tax Impact

	Approved	School Board	Budget Committee	Approved vs.
	2022-2023	Default	Proposed	Proposed
		2023-2024	2023-2024	Increase / (Decrease)
Total Appropriations - General Fund	36,253,479	36,503,121	37,156,104	902,625
Warrant Articles:				
Maintenance Expendable Trust Fund	75,000	75,000	75,000	-
Special Education Expendable Trust Fund	100,000	100,000	100,000	-
Technology Expendable Trust Fund	50,000	75,000	75,000	25,000
Total Appropriations - Federal Fund	550,000	550,000	550,000	-
Total Appropriations - Food Service Fund	663,980	734,466	735,896	71,916
Grand Total Appropriations	37,692,459	38,037,587	38,692,000	999,541
Total Receipts - General Fund	1,036,172	1,036,172	1,036,172	-
Total Receipts - Federal Fund	550,000	550,000	550,000	-
Total Receipts - Food Service Fund	663,980	734,466	735,896	71,916
Voted from Fund Balance	-	175,000	175,000	175,000
Unencumbered Fund Balance	-	500,000	500,000	500,000
State Education Grant	5,347,085	4,637,759	4,637,759	(709,326)
State Education Tax	2,758,167	3,785,751	3,785,751	1,027,584
Grand Total Receipts	10,355,404	11,419,148	11,420,578	1,065,174
Net District Assessment	27,337,055	26,618,439	27,271,422	(65,633)
Difference between Proposed and Default Budget			652,983	
		School Board	Budget Committee	
		Default	Proposed	
		2023-2024	2023-2024	
2023 School District Tax - Current Tax Rate	\$ 13.14			
Assessed Valuation used for 2022 Tax Rate	\$ 2,080,539			
Warrant Article #2 estimated increase to the tax rate		\$ (0.35)	\$ (0.07)	
Warrant Article #3 estimated increase to the tax rate		\$ 0.20	\$ 0.20	
Warrant Article #4 estimated increase to the tax rate		\$ 0.17	\$ 0.17	
Warrant Article #5 estimated increase to the tax rate		\$ -	\$ -	
Warrant Article #6 estimated increase to the tax rate		\$ -	\$ -	
Warrant Article #7 estimated increase to the tax rate		\$ 0.03	\$ 0.03	
Anticipated 2024 School District tax - if all warrants pass		\$ 13.19	\$ 13.47	
		\$ 0.05	\$ 0.33	

**2023**  
**MS-27**

## Proposed Budget


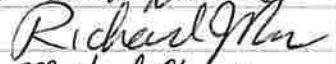
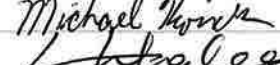
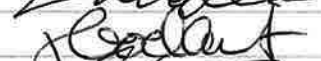

# Hooksett Local School

**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
Germano MARTIALS	COMMITTEE MEMBER	
Richard ROSS	Member	
Michael Howack	Member	
Chadron Gunning	Member	
William Lynch	member (SB Rep)	
ERNE 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/>



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$15,288,469	\$17,360,638	\$17,513,936	\$0	\$17,513,936	\$0
1200-1299	Special Programs	02	\$7,821,926	\$8,417,464	\$9,438,473	\$0	\$9,438,473	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$100,908	\$120,251	\$121,707	\$0	\$121,707	\$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
<b>Instruction Subtotal</b>			<b>\$23,211,303</b>	<b>\$25,898,353</b>	<b>\$27,074,116</b>	<b>\$0</b>	<b>\$27,074,116</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$2,276,472	\$2,383,207	\$2,487,945	\$0	\$2,487,945	\$0
2200-2299	Instructional Staff Services	02	\$514,246	\$569,971	\$488,500	\$0	\$488,500	\$0
<b>Support Services Subtotal</b>			<b>\$2,790,718</b>	<b>\$2,953,178</b>	<b>\$2,976,445</b>	<b>\$0</b>	<b>\$2,976,445</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$68,655	\$92,016	\$91,739	\$0	\$91,739	\$0
<b>General Administration Subtotal</b>			<b>\$68,655</b>	<b>\$92,016</b>	<b>\$91,739</b>	<b>\$0</b>	<b>\$91,739</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	02	\$762,850	\$819,800	\$852,917	\$0	\$852,917	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,303,231	\$1,353,016	\$1,370,655	\$0	\$1,370,655	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,662,849	\$1,830,259	\$1,955,690	\$0	\$1,955,690	\$0
2700-2799	Student Transportation	02	\$2,178,221	\$1,870,226	\$2,353,111	\$0	\$2,353,111	\$0
2800-2999	Support Service, Central and Other	02	\$335,040	\$350,881	\$427,931	\$0	\$427,931	\$0
Executive Administration Subtotal			\$6,242,191	\$6,224,182	\$6,960,304	\$0	\$6,960,304	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$703,427	\$653,002	\$735,896	\$0	\$735,896	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$703,427	\$653,002	\$735,896	\$0	\$735,896	\$0
Facilities Acquisition and Construction								
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		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal		\$1,030,000	\$1,030,000	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$77,250	\$25,750	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$1,107,250	\$1,055,750	\$0	\$0	\$0	\$0



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$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	\$99,467	\$30,000	\$53,500	\$0	\$53,500	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$99,467	\$580,000	\$603,500	\$0	\$603,500	\$0
Total Operating Budget Appropriations					\$38,442,000	\$0	\$38,442,000	\$0



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-27**

**Special Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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
5252	To Expendable Trusts/Fiduciary Funds	05	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Transfer to Building Maintenance ETF</i>				
5252	To Expendable Trusts/Fiduciary Funds	06	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Transfer to Special Education ETF</i>				
5252	To Expendable Trusts/Fiduciary Funds	07	\$75,000	\$0	\$0	\$75,000
		<i>Purpose: Transfer to Technology ETF</i>				
<b>Total Proposed Special Articles</b>			<b>\$250,000</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$75,000</b>





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**Individual Warrant Articles**

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	04 <i>Purpose: HESPA Salary Adjustment</i>	\$345,482	\$0	\$345,482	\$0
1100-1199	Regular Programs	03 <i>Purpose: HEA Collective Bargaining Agreement</i>	\$414,325	\$0	\$414,325	\$0
Total Proposed Individual Articles			\$759,807	\$0	\$759,807	\$0



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		<b>Revenues</b>			
<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2023</b>	<b>School Board's Estimated Revenues for period ending 6/30/2024</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2024</b>
<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	\$5,000	\$5,000	\$5,000
1600-1699	Food Service Sales	02	\$455,202	\$538,096	\$538,096
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$281,940	\$281,940	\$281,940
<b>Local Sources Subtotal</b>			<b>\$743,142</b>	<b>\$826,036</b>	<b>\$826,036</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>



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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
<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	06, 05	\$0	\$175,000	\$175,000
9999	Fund Balance to Reduce Taxes	02	\$0	\$500,000	\$500,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$675,000</b>	<b>\$675,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,239,174</b>	<b>\$2,997,068</b>	<b>\$2,997,068</b>



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**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2024 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2024 (Recommended)</b>
Operating Budget Appropriations	\$38,442,000	\$38,442,000
Special Warrant Articles	\$250,000	\$175,000
Individual Warrant Articles	\$759,807	\$759,807
Total Appropriations	\$39,451,807	\$39,376,807
Less Amount of Estimated Revenues & Credits	\$2,997,068	\$2,997,068
Less Amount of State Education Tax/Grant	\$0	\$0
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$36,454,739</b>	<b>\$36,379,739</b>



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**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$39,376,807</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
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> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$39,376,807</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$3,937,681
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$414,325
10. Voted Cost Items (Voted at Meeting)	\$414,325
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:</b> <b>(<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$43,314,488</b>





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**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Instruction</b>					
1100-1199	Regular Programs	\$17,360,638	\$141,835	\$0	\$17,502,473
1200-1299	Special Programs	\$8,417,464	\$1,026,272	\$0	\$9,443,736
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$120,251	(\$1,244)	\$0	\$119,007
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>\$25,898,353</b>	<b>\$1,166,863</b>	<b>\$0</b>	<b>\$27,065,216</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$2,383,207	\$119,377	\$0	\$2,502,584
2200-2299	Instructional Staff Services	\$569,971	(\$90,592)	\$0	\$479,379
<b>Support Services Subtotal</b>		<b>\$2,953,178</b>	<b>\$28,785</b>	<b>\$0</b>	<b>\$2,981,963</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$92,016	\$0	\$0	\$92,016
<b>General Administration Subtotal</b>		<b>\$92,016</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,016</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$819,800	\$33,117	\$0	\$852,917
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$1,353,016	(\$36,224)	\$0	\$1,316,792
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,830,259	\$85,963	\$0	\$1,916,222
2700-2799	Student Transportation	\$1,870,226	\$0	\$0	\$1,870,226
2800-2999	Support Service, Central and Other	\$350,881	\$3,388	\$0	\$354,269
<b>Executive Administration Subtotal</b>		<b>\$6,224,182</b>	<b>\$86,244</b>	<b>\$0</b>	<b>\$6,310,426</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$653,002	\$81,464	\$0	\$734,466
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$653,002</b>	<b>\$81,464</b>	<b>\$0</b>	<b>\$734,466</b>



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**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time 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	(\$1,030,000)	\$0	\$0
5120	Debt Service - Interest	\$25,750	(\$25,750)	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$1,055,750</b>	<b>(\$1,055,750)</b>	<b>\$0</b>	<b>\$0</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	\$30,000	\$23,500	\$0	\$53,500
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$580,000</b>	<b>\$23,500</b>	<b>\$0</b>	<b>\$603,500</b>
<b>Total Operating Budget Appropriations</b>		<b>\$37,456,481</b>	<b>\$331,106</b>	<b>\$0</b>	<b>\$37,787,587</b>





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

<b>Account</b>	<b>Explanation</b>
5120	Bond retired FY23
5110	Bond retired FY23
3100	Current staffing
2200-2299	Current Staffing
5300-5399	increased enrollment to charter schools
1400-1499	Current staffing
2310-2319	Level funding of services
2600-2699	Current staffing
1100-1199	Current staffing, adjustment to contracted services and tuition
2320 (310)	Increase in SAU Apportionment
2400-2499	Current staffing
1200-1299	Current staffing, adjustment to contracted services and tuition
2000-2199	Current staffing, adjustment to contracted services.
2700-2799	No contract in place for FY24 School Year
2800-2999	Current Staffing





