

HOOKSETT SCHOOL DISTRICT

Deliberative Sessions



Session 1
Saturday, February 3, 2024
at 1:00 p.m.

Session 2
Tuesday, March 12, 2024
6:00 a.m. to 7:00 p.m.

INTRODUCTION

The information included in this 2024 School Meeting Guide is that data required to inform the voters and to conduct the affairs of the 2024 School Meeting. You are notified to meet at the David R. Cawley Middle School on Saturday, the 3rd day of February 2024 at 1:00 p.m. for the first session of the School Meeting to discuss and amend as required, the 2024-2025 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 12th of March 2024. The polls will be open from 6:00 a.m. to 7:00 p.m.

HOOKSETT SCHOOL DISTRICT 2024-2025 WARRANT ARTICLES

- Article 1: To choose the following school district officers:
- | | | |
|----|---------------------------|-------------|
| a) | Two School Board Members | 3-year term |
| b) | One School Board Member | 1-year term |
| c) | School District Moderator | 2-year term |
| d) | School District Clerk | 2-year term |
| e) | 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 \$41,422,137? Should this article be defeated, the default budget shall be \$40,846,130, 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: \$9.30 (increase of \$.79 over prior year). (Recommended by the School Board 5-1) (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, 2024-25. The budget proposed by the Hooksett School Board is \$41,422,137. If this proposed budget is not approved by the voters, a default budget of \$40,846,130 will be used instead.

The default budget is defined by state law, and is essentially the current (2023-24) operating budget plus next year's contractual obligations. The "proposed budget" includes some additional requests of taxpayers beyond the default. For reference, the current school operating budget approved by voters in March, 2023 was \$38,442,000 (total gross appropriation including grants and food services).

The larger contractual obligations increasing the default budget include:

- 1. Staff contracts approved by voters in March, 2023. The \$38.4 million operating budget on the ballot did not include any increases for salary, retirement contribution, or benefits for teaching staff, nor the contract adjustment for support staff, as those were separate warrant articles.*
 - a. The HEA (teacher) contract had estimated cost increases of \$414,352 for 2023-24, and \$427,221 for 2024-25.*

- b. *The HESPA (support staff) contract was modified to increase hourly rates by \$4.00/hour at a cost of \$345,482.*
- c. *These effectively increased the current (2023-24) budget by \$760,000 (to \$39.2 million), and then the 2024-25 budget by \$1.2 million.*
2. *Special education costs, both in number of students qualifying for services and cost of providing services, increasing nearly \$1 million. Special education plans are legal obligations.*
3. *High School regular education tuition, up 5.84% to \$16,308/student, to \$8.6 million for 529 students*
4. *Health insurance increases, up 3.6%*
5. *Transportation increases, both regular education and special education, up \$315,000 to \$2.7 million*
6. *Retirement bonus for three retiring teachers, a total of \$112,000*

The proposed school budget is 575,997, or 1.4% more than the default budget.

Notable requests for the proposed budget include:

1. *One current position no longer funded by grants*
2. *Student information access fees, currently paid from grant funding which will expire*
3. *Scheduled building maintenance*
4. *Repairs to HVAC units at two schools*
5. *Accounting for increased cost of supplies*

Please note that a proposed new HESPA contract for 2024-2027 is a separate warrant article, so the proposed operating budget for next year doesn't include those changes.

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 Support Professionals 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
2024-2025	\$171,912
2025-2026	\$ 76,647
2026-2027	\$ 76,647

and further to raise and appropriate \$171,912 for the 2024 – 2025 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 \$.05. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 9-1)

Explanation:

The HESPA contract specifies salary and benefits for the following school district employees: paraprofessionals, custodians, administrative assistants, Title I tutors, and nutrition assistants (food service). About sixty positions, some part time, are covered by this agreement. When the district is unable to fill positions, the district must hire contractors to meet staffing needs, and in the case of paraprofessionals the positions are legal obligations. This proposed agreement narrows the salary gap between positions, and offers a competitive wage to help recruit more in-district employees to decrease the district's reliance on contracted services.

Last year, voters approved an out-of-contract \$4.00/hour increase worth \$345,000 in salaries and benefits, to bring up hourly wages for covered positions to be more competitive, after seeing large increases in rates for many of these positions at alternative employers. Regrettably, our district still has trouble filling many positions.

The inability to fill open positions has required using contracting agencies, which often pay contract staff higher hourly wages and also charge for the service of finding and placing contract employees. For example, in the Hooksett School Board packet for January 16, 2024, the Monthly Enrollment Report notes that of 37 paraprofessionals, only 10 are directly employed by the district whereas the other 27 are contracted. A year ago, there were 28 paraprofessionals, with 7 directly employed and 21 contracted.

The various positions have varying starting rates, and it is perhaps no coincidence that the three positions hardest to fill - paraprofessionals, custodians, and food service - have the lowest rates in the current salary schedule. This proposed agreement offers year 1 increases for Paraprofessionals and Custodians of \$1.56, and Nutrition Assistant of \$1.08, to fill in gaps with the lowest paid staff on the salary chart to bring them up to - or closer to - other starting positions. All positions then see \$1.00/hour increases for each of the three years of the proposed contract.

	New Hire Hourly Rates			
Unit Position	2023-24	2024-25	2025-26	2026-27
<i>Administrative Assistant</i>	\$19.15	\$20.15	\$21.15	\$22.15
<i>Custodian</i>	\$17.53	\$20.09	\$21.09	\$22.09
<i>Lead Custodian</i>	\$20.23	\$21.23	\$22.23	\$23.23
<i>Nutrition Assistant</i>	\$15.36	\$17.44	\$18.44	\$19.44
<i>Nutrition Supervisor</i>	\$20.23	\$21.23	\$22.23	\$23.23
<i>Paraeducator</i>	\$17.53	\$20.09	\$21.09	\$22.09
<i>Title I Tutor</i>	\$23.48	\$24.48	\$25.48	\$26.48

The Board believes this proposed agreement creates a compelling contract for our valued staff which it covers, with rates higher than many peer districts. It is important to note that total compensation for these positions may also include a NH Retirement System contribution benefit of \$4-\$6/hour (~20% of salary), and an excellent healthcare plan with employee contribution rates that are extraordinarily small. For example: the school district's family health plan costs nearly \$37,000 next year, of which the district pays \$33,500 for eligible staff covered by the HESPA contract. Other employers simply do not offer this caliber health plan at these very low employee contribution rates.

Article 4: Shall the Hooksett School District authorize the School Board to enter into a multi-year (15 year) lease purchase agreement in the amount of \$13,342,119 for the purpose of replacing the Memorial, Cawley and Underhill Schools' ventilation systems as well as upgrading existing energy management system controls and installing high efficiency boilers at each of the schools and completing roof replacements at both the Memorial and Cawley Schools; and to raise and appropriate the sum of \$1,229,558 for the first year's payment for that purpose? This lease agreement will contain an escape (non-appropriation) clause. Future payments on the lease will be offset by guaranteed energy savings and a reduction in fuel utility costs for the district. Estimated tax rate impact is \$.40. (Majority vote required) (Recommended by the School Board 4-2) (Recommended by the Budget Committee 7-3)

Explanation:

The Hooksett School Board proposes a \$13,342,119 maintenance project for significant work at all three schools, notably two roof replacements, structural improvements, replacement ventilation units, and replacement boilers. The roofs, boilers, ventilation, and energy management systems are at the end or beyond the end of their lifespan, and routine maintenance on each will become more difficult and expensive.

The last major capital improvement project in the Hooksett School District was for the construction of David R. Cawley Middle School and significant renovations at Hooksett Memorial School over twenty years ago. A large amount of equipment is thus reaching the end of forecast operational life at the same time. Ultimately, the project - if approved by voters - wouldn't start in earnest until summer, 2025.

This work is proposed as a 15-year lease, with the yearly payment ultimately based on current financing rates should the warrant be approved by voters. It should be noted that municipal borrowing rates are lower than consumer or commercial rates because they are tax-exempt. The Board specified a 15-year term instead of a 20-year term, as the shorter term comes at a lower rate and substantially lower total interest paid. Financing via lease, as opposed to a bond, provides options for savings if the project runs under budget, the district is able to pay ahead of schedule, or refinancing at a future lower rate.

The entire Board supports the maintenance project. The 4-2 recommendation centers around the financing of the project with a lease vs. a traditional bond, as a bond tends to have a lower rate. New Hampshire law RSA 33:7-e specifies that a lease can be passed with 50% vote, as opposed to a 60% approval required for a bond.

Article 5: Shall the Hooksett School District vote to raise and appropriate the sum of \$100,000 to be added to the Technology Expendable Trust Fund previously established in March 2008? Estimated tax rate impact is \$.03. (Recommended by the School Board 6-0) (Recommended by the Budget Committee 7-3)

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.

Article 6: Shall the Hooksett School District vote to raise and appropriate the sum of up to \$150,000 to be added to the Special Education Expendable Trust Fund previously established in March of 2001? This sum to come from June 30, 2024 fund balance available for transfer on July 1, 2024. 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 9-1)

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 the school year of 2022-2023, the Hooksett School District utilized this fund to cover unanticipated expenses from 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 up to \$100,000 to be added to the Building Maintenance Expendable Trust Fund previously established in March 2020? This sum to come from June 30, 2024 fund balance available for transfer on July 1, 2024. No amount to be raised from additional taxation. Estimated tax rate impact is \$0.00. (Recommended by the School Board 4-2) (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.

Given under our hands and seal at said Hooksett, New Hampshire, this _____ day January, 2024.

SCHOOL BOARD OF HOOKSETT, NEW HAMPSHIRE

Wayne Goertel, Chair

Jillian Godbout, Vice Chair

Amy Tremblay, Clerk

Evelyn Baker

Jason Hyde

James Sullivan

Vanessa Gelinias

Hooksett School District
Trust Fund Summary
December 31, 2023

HOOKSETT SCHOOL DISTRICT TRUST FUND SUMMARY

Date Created	7/1/1951 HSD Construction & Equipment	3/10/2020 School Maintenance & Improvements	7/1/2001 HSD Special Education	7/1/2008 HSD Technology
Balance as of June 30, 2023	\$ -	\$ 177,829.77	\$ 295,636.00	\$ 96,553.29
July 1 Transfer		75,000.00	100,000.00	75,000.00
YTD Activity:		7,375.07	20,301.57	3,361.09
Approximate Balance:		260,204.84	415,937.57	174,914.38

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24-25 Proposed Operating Budget

		22-23 Actual	23-24 Voter Approved	24-25 School Board	24-25 Budget Committee	School Board Budget vs Budget Comm	
		Expenditures	Budget	Proposed Budget	Recommended Budget	Budget	
1100	Regular Education Programs	\$ 8,949,055	\$ 9,984,238	\$ 10,160,284	\$ 10,059,477	\$ (100,807)	
1105	Regular Education High School Tuition	\$ 7,135,826	\$ 8,289,504	\$ 8,626,932	\$ 8,626,932	\$ -	
1200	Special Programs	\$ 7,653,445	\$ 8,668,817	\$ 9,580,750	\$ 9,580,750	\$ -	
1230	Extended School Year	\$ 291,487	\$ 194,428	\$ 247,255	\$ 247,255	\$ -	
1260	Englise Language Learners	\$ 295,962	\$ 299,056	\$ 287,135	\$ 287,135	\$ -	
1270	Enrichment Education	\$ 280,623	\$ 276,255	\$ 284,974	\$ 284,974	\$ -	
1410	School Sponsored Cocurricular Activities	\$ 44,203	\$ 53,049	\$ 101,424	\$ 101,424	\$ -	
1420	School Sponsored Athletic Activities	\$ 54,229	\$ 64,075	\$ 64,627	\$ 64,627	\$ -	
1490	Summer School Programs	\$ 4,263	\$ 4,582	\$ 4,582	\$ 4,582	\$ -	
2120	Guidance Services	\$ 441,457	\$ 449,805	\$ 471,277	\$ 471,277	\$ -	
2130	Health Services	\$ 600,165	\$ 566,289	\$ 545,393	\$ 545,393	\$ -	
2140	Psychological Services	\$ 196,840	\$ 297,914	\$ 462,818	\$ 462,818	\$ -	
2150	Speech Pathology and Audiology Services	\$ 769,543	\$ 852,025	\$ 684,638	\$ 684,638	\$ -	
2160	OT Services	\$ 286,567	\$ 249,830	\$ 261,813	\$ 261,813	\$ -	
2162	PT Services	\$ 67,251	\$ 56,269	\$ 48,458	\$ 48,458	\$ -	
2190	Other Support Services - Student	\$ 4,482	\$ 15,815	\$ 54,040	\$ 54,040	\$ -	
2210	Improvement of Instruction Services	\$ 10,281	\$ 13,628	\$ 13,763	\$ 13,763	\$ -	
2220	Educational Media Services	\$ 493,313	\$ 474,872	\$ 523,547	\$ 523,547	\$ -	
2310	School Board Services	\$ 101,154	\$ 91,739	\$ 95,495	\$ 95,495	\$ -	
2320	Executive Administration Services (SAU)	\$ 819,800	\$ 852,917	\$ 792,349	\$ 792,349	\$ -	
2410	Office of the Principal(s)	\$ 1,357,187	\$ 1,370,655	\$ 1,516,884	\$ 1,516,884	\$ -	
2600	Operation and Maintenance of Plant	\$ 1,604,270	\$ 1,955,690	\$ 2,077,349	\$ 2,077,349	\$ -	
2700	Student Transportation Services	\$ 2,331,721	\$ 2,353,111	\$ 2,667,688	\$ 2,667,688	\$ -	
2840	Information Management Services	\$ 366,926	\$ 427,931	\$ 420,571	\$ 420,571	\$ -	
5110	Debt Service	\$ 1,030,000	\$ -	\$ -	\$ -	\$ -	
5120	Interest on Debt	\$ 25,750	\$ -	\$ -	\$ -	\$ -	
5230	Transfer to Capital Reserve Funds	\$ 225,000	\$ 250,000	\$ -	\$ -	\$ -	
5310	Charter School Allocations	\$ 71,872	\$ 53,500	\$ 102,520	\$ 102,520	\$ -	
	General Fund Operating Budget Total	\$ 35,512,674	\$ 38,165,994	\$ 40,096,564	\$ 39,995,757	\$ (100,807)	
	Food Service Operating Budget	\$ 775,210	\$ 735,896	\$ 876,380	\$ 876,380		
	Federal Funds Operating Budget	\$ 1,209,154	\$ 550,000	\$ 550,000	\$ 550,000		
	Total Operting Budget (Gross Appropriation) - Warrant Article #2			\$ 41,522,944	\$ 41,422,137	\$ (100,807)	
	Hooksett Education Support Staff Collective Bargaining Agreement - Warrant Article #3			\$ 171,912	\$ 171,912		
	Capital Lease for Capital Improvements and Renovation of Schools - Warrant Article #4			\$ 1,229,558	\$ 1,229,558		
	Technology Expendable Trust Fund - Warrant Article #5			\$ 100,000	\$ 100,000		
	Special Education Expendable Trust Fund - Warrant Article #6			\$ 150,000	\$ 150,000		
	Building Maintenance Expendable Trust Fund - Warrant Article #7			\$ 100,000	\$ 100,000		
	Total Warrant Articles			\$ 43,274,414	\$ 43,173,607		

Hooksett School District
24-25 Proposed Operating Budget

		22-23 Actual	23-24 Voter Approved	24-25 School Board	24-25 Budget Committee	School Board Budget vs Budget Comm	
		Expenditures	Budget	Proposed Budget	Recommended Budget	Budget	
			Hooksett School Board Budget Summary				
	2023-2024 Current Year Operating Budget			\$ 39,451,890			
	Hooksett School Board 2024-2025 Default Budget			\$ 40,846,130			
				\$ 1,394,240	3.53%	increase over current year Operating Budget	
	Hooksett School Board 2024-2025 Proposed Operating Budget presented to the Hooksett Budget Committee			\$ 41,522,944			
				\$ 2,071,055	5.25%	increase over current year Operating Budget	
	Hooksett Budget Committee 2024-2025 Recommended Budget			\$ 41,422,137			
				\$ 1,970,247	4.99%	increase over current year Operating Budget	

Hooksett School District
2024-2025
Estimated Tax Impact

	Approved Budget	School Board	Budget Committee	Approved vs.
	2023-2024	Default	Proposed	Proposed
	2023-2024	2024-2025	2024-2025	Increase / (Decrease)
Total Appropriations - General Fund	\$ 38,165,994	\$ 39,457,734	\$ 39,995,757	\$ 1,829,763.29
Warrant Articles:				
Hooksett Education Association Collective Bargaining Agreement	\$ 414,325	\$ -	\$ -	\$ (414,325)
Hooksett Education Support Staff Collective Bargaining Agreement	\$ 345,482	\$ 171,912	\$ 171,912	\$ (173,570)
Capital Lease for Capital Improvements and Renovation of Schools	\$ -	\$ 1,229,558	\$ 1,229,558	\$ 1,229,558
Technology Expendable Trust Fund	\$ 75,000	\$ 100,000	\$ 100,000	\$ 25,000
Special Education Expendable Trust Fund	\$ 100,000	\$ 150,000	\$ 150,000	\$ 50,000
Building Maintenance Expendable Trust Fund	\$ 75,000	\$ 100,000	\$ 100,000	\$ 25,000
Total Appropriations - Food Service	\$ 735,896	\$ 820,532	\$ 876,380	\$ 140,484
Total Appropriations - Federal Funds	\$ 550,000	\$ 550,000	\$ 550,000	\$ -
Grand Total Appropriations	\$ 40,461,697	\$ 42,579,736	\$ 43,173,607	\$ 2,711,910
Total Receipts - General Fund	\$ 1,118,400	\$ 1,118,400	\$ 1,118,400	\$ -
Total Receipts - Federal Fund	\$ 550,000	\$ 550,000	\$ 550,000	\$ -
Total Receipts - Food Service Fund	\$ 735,896	\$ 820,532	\$ 876,380	\$ 140,484
Voted from Fund Balance	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
Unencumbered Fund Balance	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
State Education Grant	\$ 5,450,198	\$ 5,765,743	\$ 5,765,734	\$ 315,536
State Education Tax	\$ 3,785,751	\$ 3,634,067	\$ 3,634,067	\$ (151,684)
Grand Total Receipts	\$ 11,640,245	\$ 12,638,742.00	\$ 12,694,581.00	\$ 1,054,336.00
Net District Assessment	\$ 28,821,452	\$ 29,940,994	\$ 30,479,026	\$ 1,657,574
Difference between Proposed and Default Budget			\$ 538,032	
		School Board	Budget Committee	
		Default	Proposed	
		2024-2025	2024-2025	
2023 School District Tax	\$ 8.50			
Assessed Valuation used for 2023 Tax Rate	\$ 3,166,831			
Warrant Article #2 estimated increase to tax rate		\$ 0.91	\$ 0.79	
Warrant Article #3 estimated increase to tax rate		\$ 0.06	\$ 0.06	
Warrant Article #4 estimated increase to tax rate		\$ 0.40	\$ 0.40	
Warrant Article #5 estimated increase to tax rate		\$ 0.03	\$ 0.03	
Warrant Article #6 estimated increase to tax rate		\$ -	\$ -	
Warrant Article #7 estimated increase to tax rate		\$ -	\$ -	
Anticipated 2025 School District Tax - if all warrants pass		\$ 9.90	\$ 9.78	



Proposed Budget
Hooksett Local School

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, 2024 to June 30, 2025

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
Bonnie Soum	CHAIR	
Richard Ross	VICE CHAIR	
William Lynch	member	
Evelyn Baker	member	
ERNE BENCIVENGA	MEMBER	
Abigail Spaine	member	
GERMARD MARTINS	MEMBER	
Chhatra Guxing	member	
Darren Greenberg	Member	
Michael Howdack	Clerk	

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



New Hampshire
Department of
Revenue Administration

2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$16,084,881	\$18,273,743	\$18,787,216	\$0	\$18,686,408	\$100,808
1200-1299	Special Programs	02	\$8,521,517	\$9,438,473	\$10,400,114	\$0	\$10,400,114	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$102,695	\$121,707	\$170,633	\$0	\$170,633	\$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			\$24,709,093	\$27,833,923	\$29,357,963	\$0	\$29,257,155	\$100,808
Support Services								
2000-2199	Student Support Services	02	\$2,366,306	\$2,487,945	\$2,528,436	\$0	\$2,528,436	\$0
2200-2299	Instructional Staff Services	02	\$503,594	\$488,500	\$537,310	\$0	\$537,310	\$0
Support Services Subtotal			\$2,869,900	\$2,976,445	\$3,065,746	\$0	\$3,065,746	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$101,154	\$91,739	\$95,495	\$0	\$95,495	\$0
General Administration Subtotal			\$101,154	\$91,739	\$95,495	\$0	\$95,495	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	02	\$819,800	\$852,917	\$792,349	\$0	\$792,349	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$13,571,587	\$1,370,655	\$1,516,884	\$0	\$1,516,884	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,604,270	\$1,955,690	\$2,077,349	\$0	\$2,077,349	\$0
2700-2799	Student Transportation	02	\$2,331,721	\$2,353,111	\$2,667,688	\$0	\$2,667,688	\$0
2800-2999	Support Service, Central and Other	02	\$366,926	\$427,931	\$420,571	\$0	\$420,571	\$0
Executive Administration Subtotal			\$18,694,304	\$6,960,304	\$7,474,841	\$0	\$7,474,841	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$775,210	\$735,896	\$876,380	\$0	\$876,380	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$775,210	\$735,896	\$876,380	\$0	\$876,380	\$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		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	02	\$1,209,154	\$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	\$71,872	\$53,500	\$102,520	\$0	\$102,520	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$1,281,026	\$603,500	\$652,520	\$0	\$652,520	\$0
Total Operating Budget Appropriations					\$41,522,945	\$0	\$41,422,137	\$100,808



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Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (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	\$100,000	\$0	\$100,000	\$0
	<i>Purpose: Transfer to the Technology Expendable Trust Fund</i>					
5252	To Expendable Trusts/Fiduciary Funds	06	\$150,000	\$0	\$150,000	\$0
	<i>Purpose: Transfer to the Special Education Expendable Trust</i>					
5252	To Expendable Trusts/Fiduciary Funds	07	\$100,000	\$0	\$100,000	\$0
	<i>Purpose: Transfer to the Building Maintenance Expendable Tr</i>					
Total Proposed Special Articles			\$350,000	\$0	\$350,000	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	03 <i>Purpose: HESPA Collective Bargaining Agreement</i>	\$28,568	\$0	\$28,568	\$0
1200-1299	Special Programs	03 <i>Purpose: HESPA Collective Bargaining Agreement</i>	\$41,598	\$0	\$41,598	\$0
2400-2499	School Administration Service	03 <i>Purpose: HESPA Collective Bargaining Agreement</i>	\$12,204	\$0	\$12,204	\$0
2600-2699	Plant Operations and Maintenance	03 <i>Purpose: HESPA Collective Bargaining Agreement</i>	\$89,542	\$0	\$89,542	\$0
4600	Building Improvement Services	04 <i>Purpose: Capital Lease for Capital improvements and renovat</i>	\$1,229,558	\$0	\$1,229,558	\$0
Total Proposed Individual Articles			\$1,401,470	\$0	\$1,401,470	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
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	\$538,096	\$678,580	\$678,580
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
Local Sources Subtotal			\$826,036	\$966,520	\$966,520
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$800,000	\$800,000	\$800,000
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		\$5,460	\$0	\$0
State Sources Subtotal			\$813,260	\$807,800	\$807,800



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
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
Federal Sources Subtotal			\$765,000	\$765,000	\$765,000
Other Financing Sources					
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	02, 07, 06	\$0	\$500,000	\$500,000
9999	Fund Balance to Reduce Taxes	02	\$0	\$500,000	\$500,000
Other Financing Sources Subtotal			\$0	\$1,000,000	\$1,000,000
Total Estimated Revenues and Credits			\$2,404,296	\$3,539,320	\$3,539,320



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Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$41,522,945	\$41,422,137
Special Warrant Articles	\$350,000	\$350,000
Individual Warrant Articles	\$1,401,470	\$1,401,470
Total Appropriations	\$43,274,415	\$43,173,607
Less Amount of Estimated Revenues & Credits	\$3,539,320	\$3,539,320
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$39,735,095	\$39,634,287



Supplemental Schedule

1. Total Recommended by Budget Committee	\$43,173,607
Less Exclusions:	
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
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$43,173,607
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$4,317,361
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$171,912
10. Voted Cost Items (Voted at Meeting)	\$171,912
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$47,490,968



Default Budget of the School District

Hooksett Local School

For the period beginning July 1, 2024 and ending June 30, 2025

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 Goertel	Chair	
Jillian Godbout	Vic chair	
Vanessa Grehnas	member	
Amy Tremblay	member/clerk	

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
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MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$18,273,743	\$155,018	\$0	\$18,428,761
1200-1299	Special Programs	\$9,438,473	\$956,706	\$0	\$10,395,179
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$121,707	\$22,967	\$0	\$144,674
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
Instruction Subtotal		\$27,833,923	\$1,134,691	\$0	\$28,968,614
Support Services					
2000-2199	Student Support Services	\$2,487,945	\$69,830	\$0	\$2,557,775
2200-2299	Instructional Staff Services	\$488,500	\$36,117	\$0	\$524,617
Support Services Subtotal		\$2,976,445	\$105,947	\$0	\$3,082,392
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$91,739	\$5,478	\$0	\$97,217
General Administration Subtotal		\$91,739	\$5,478	\$0	\$97,217
Executive Administration					
2320 (310)	SAU Management Services	\$852,917	(\$60,568)	\$0	\$792,349
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$1,370,655	\$117,823	\$0	\$1,488,478
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$1,955,690	\$0	(\$96,807)	\$1,858,883
2700-2799	Student Transportation	\$2,353,111	\$314,577	\$0	\$2,667,688
2800-2999	Support Service, Central and Other	\$427,931	(\$28,338)	\$0	\$399,593
Executive Administration Subtotal		\$6,960,304	\$343,494	(\$96,807)	\$7,206,991
Non-Instructional Services					
3100	Food Service Operations	\$735,896	\$84,636	\$0	\$820,532
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$735,896	\$84,636	\$0	\$820,532



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
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
Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Other Outlays Subtotal		\$0	\$0	\$0	\$0
Fund Transfers					
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	\$53,500	\$49,020	\$0	\$102,520
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$603,500	\$49,020	\$0	\$652,520
Total Operating Budget Appropriations		\$39,201,807	\$1,723,266	(\$96,807)	\$40,828,266



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
3100	Increase in Salaries and Benefits
2200-2299	Increase in Salaries and Benefits
5300-5399	Additional Students placed at Charter Schools
1400-1499	Increased salaries and benefits related to cocurricular programs
2310-2319	Increased cost of annual financial statement audit
2600-2699	Reduction in Capital Repairs
1100-1199	Contractual Increases per CBA and increased cost of High School Tuition
2320 (310)	Due to additional fund balance from SAU used to offset calculation of District obligation.
2400-2499	Increase due to Salaries and Benefits
1200-1299	Increased costs per CBA's with Teachers and Support Staff, Increased High School and out of District Tuition for all levels of students with Special Needs
2000-2199	Increase in Salaries and Benefits, Contracted services for students with Special Needs.
2700-2799	Contractual increase with Transportation provider
2800-2999	Reduction in Contracted Services