

# NEWMARKET SCHOOL DISTRICT

Gary Swanson  
Chairperson

Amy Tilton  
Vice Chairperson

Andrew Haemker  
Board Member



Philip Nazzaro  
Board Member

Dan Smith  
Board Member

Todd Allen  
Superintendent

**Proposed**

**2023-2024 BUDGET**



## *Superintendent's Introductory Message*

The 2022-2023 school year has seen the return to pre pandemic normal. Newmarket, like schools across the country, are working our way through the fourth school year impacted by the COVID-19 pandemic. We have been managing COVID related disruptions since March of 2020. As circumstances have changed, Newmarket schools have adapted. As we developed the 23-24 budget, the focus has been on supporting programs and structures that promote the return to pre-pandemic normal paradigm.

When we began the budget process, the Newmarket Leadership team along with the School Board established four goals to guide us through this process.

- The school board wanted the overall increase of the budget under 4%. Given that inflation is currently over 8%, an increase under 4% is seen as a flat-funded budget.
- We wanted to fully support all on-going school improvement efforts. With multiple changes in school leadership in the district, maintaining the continuity of program improvement efforts was critical.
- Hiring and retaining high quality staff is a challenge in the current employment market. The 23-24 budget includes funding to support salary adjustments for administrative and support personnel that are not part of a collective bargaining unit.
- To be responsible stewards of the Newmarket taxpayer's money. The board and school leadership team recognize the impact the school budget has on the local tax rate. Nothing that is not absolutely needed is included in the 23-24 budget.

During the pandemic, the focus of the Newmarket staffing plan was keeping class sizes smaller to promote social distancing and better meet student needs. As we have moved beyond the pandemic, we have reviewed our staffing plan and made changes at all levels. In the coming years we will continue to review staffing levels and adjust as warranted. The 23-24 budget includes reductions of staffing in multiple areas to bring the district in line with current needs.

In recent years Newmarket schools have struggled to provide leadership continuity. There has been a high turnover among building, district level administrators, as well as administrative support staff. For school improvement efforts to take hold and have lasting impact on our schools, continuity of leadership is essential. Every time a school culture needs to adapt to new leadership, time is lost, and school improvement efforts are delayed. While salary isn't the only factor in attracting and retaining high quality staff, it is a key ingredient. Newmarket schools are competing with many neighboring districts for the best people. The proposed 23-24 budget

includes funding for the first year of a 3-year plan to make Newmarket salaries more competitive.

This proposed budget supports several key priorities aimed at improving student learning outcomes. These priorities were established over the last few years and remain important areas of focus for Newmarket educators.

- Full implementation of the new math program with resources at all levels.
- A reading program review in grades k-5 with supporting resources.
- Embracing the NEASC accreditation process at NJSHS.
- Developing a fully articulated curriculum at all levels and subject areas utilizing the UBD format.
- Reviewing and strengthening the grade 6-8 program at NJSHS to embrace middle school philosophy and structures.
- Developing and promoting a STEAM Program.
- Continuing to provide students and staff with digital platforms to support teaching and learning in a 1:1 environment.
- Developing and promoting a k-12 school counseling model that supports the social emotional learning needs of our students.

## **Navigating the Document**

The proposed FY 24 budget is organized by cost center with three main categories of expenses: salaries, benefits and operating goods and services. This proposal includes three years of financial data along with the current approved budget and the FY 24 administrative proposal to aid in understanding trends and patterns in spending. Each section of this report begins with a narrative providing an overview of key budget drivers for each cost center.

## **Enrollment**

Over the last 9 years enrollment in the Newmarket schools has generally trended downward. In the last 3 years, due in part to the pandemic, enrollments have dropped more significantly. Before the pandemic there were 1082 students enrolled in Newmarket schools in grades PK-12. At the start of the 22-23 school year, we have 970 students. We had an enrollment projection study done for us by NESDEC this fall. For the 23-24 school year NESDEC is projecting enrollment to remain steady with a small drop. System wide NESDEC anticipates 961 students PK-12 enrolled for the fall of 2023.

ENROLLMENT DATA										
School Year Beginning	F Y16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY23	FY 24*	Change
Pre-Kindergarten	35	33	35	34	38	32	39	39	39	0
Kindergarten	80	79	83	85	86	63	84	67	61	-6
Grade 1	78	76	79	83	88	78	64	82	65	-17
Grade 2	97	76	79	80	87	86	71	66	80	14
Grade 3	82	99	79	82	71	86	85	66	64	-2
Grade 4	94	85	94	83	82	73	76	78	62	-16
Grade 5	67	98	81	86	84	78	67	76	76	0
<b>Elementary School Total</b>	<b>533</b>	<b>546</b>	<b>530</b>	<b>533</b>	<b>536</b>	<b>496</b>	<b>486</b>	<b>474</b>	<b>447</b>	<b>-27</b>
Grade 6	95	67	90	79	87	84	78	67	76	9
Grade 7	85	94	64	90	77	86	81	81	66	-15
Grade 8	65	85	93	64	91	75	81	77	76	-1
<b>Middle School Total</b>	<b>245</b>	<b>246</b>	<b>247</b>	<b>233</b>	<b>255</b>	<b>245</b>	<b>240</b>	<b>225</b>	<b>218</b>	<b>-7</b>
Grade 9	65	61	79	88	62	85	61	80	70	-10
Grade 10	71	64	57	79	84	61	79	55	75	20
Grade 11	59	67	61	60	80	81	56	77	52	-25
Grade 12	63	53	67	59	63	80	76	57	77	20
SP-Beyond 12	0	0	0	0	1	4	4	2	2	0
<b>High School Total</b>	<b>258</b>	<b>245</b>	<b>264</b>	<b>286</b>	<b>290</b>	<b>311</b>	<b>276</b>	<b>271</b>	<b>276</b>	<b>5</b>
Total District	1036	1037	1041	1052	1081	1052	1002	970	961	-9
Change		1	4	11	29	-29	-50	-32	-9	

\*FY24 enrollment numbers in this chart are based on projections made for the school district by NESDEC.

Student population is not the only factor that dictates staffing levels. Student needs and interests also play a significant role. The number and type of staff required are dictated by student and program needs. The next section provides a summary of staffing required to support the programming needs of our students in FY 24.

## **Personnel**

The FY24 budget includes a decrease in faculty/staff of 3.6% (7.35 full-time equivalent positions). It is important to note that 3.4 FTE of this staffing reduction stems from our shift to an outsourced food service management model, leaving a net reduction in staffing of 3.95 FTE. Though the overall number of positions is decreasing, there are a few positions that will be increasing.

These include the addition of a Special Education Case Manager at NES, an increase of 0.65 FTE to allow for a full-time IT Assistant in our Technology Department, and a net staffing increase of 0.10 FTE as we shift the roles of Athletic Director (formerly .4 FTE) and ELO Coordinator (formerly .5 FTE) to a full-time Administrator role. In addition to district funded positions, we currently have two (2) ESSER-funded positions that will continue into 23-24: 1.0 FTE Social Worker and 1.0 FTE Social Emotional Learning Coordinator.

Decreases include a reduction of 2.0 FTE Professional staff at NES due to attrition, the reduction of 5.0 FTE vacant Paraprofessional positions that have remained unfilled for the past several years, a reduction of 0.2 FTE Administrative Assistant at the JSHS, and a 0.50 FTE decrease in our Facilities Technician staffing.

Shifts in staffing included moving all Facilities Technicians from building level to the district level to allow for greater flexibility and the shift of a 0.4 FTE Special Education Administrative Assistant from NES to the District level.

# Staffing Plan

## District Staffing Profile - All Funds

<i>Staffing Analysis by F.T.E.</i>	Budget Report FY 24					Change As shown in FY 24 Budget Report	Notes:
	NES	JRHS	SHS	2022-23	2023- 2024 As Budgeted		
<b>Building Specific Personnel:</b>							
Administrative Staff	2.66	1.10	2.64	5.40	6.40	1.00	Athletic Director (.5 FTE)/ELO Coord. (.5 FTE)
Administrative Support Staff	1.80	1.30	2.00	5.70	5.10	(0.60)	-0.2 FTE NJSHS, SPED Asst NES (-0.4 FTE) to District.
Food Services	0.00	0.00	0.00	2.40	0.00	(2.40)	Shift to FSMC Service model.
Facilities Technicians	0.00	0.00	0.00	5.68	0.00	(5.68)	Shift to Custodial Services model.
Custodians	0.00	0.00	0.00	0.00	0.00	0.00	Shift to Custodial Services model.
Monitors	0.80	0.40	0.80	2.00	2.00	0.00	
Professional Staff	0.00	0.00	0.00	0.00	0.00	0.00	
Preschool	2.00	0.00	0.00	2.00	2.00	0.00	
Kindergarten	5.00	0.00	0.00	5.00	5.00	0.00	
1st Grade	3.00	0.00	0.00	4.00	3.00	(1.00)	Reduction 1.0 FTE
1st/2nd Grade	2.00	0.00	0.00	2.00	2.00	0.00	
2nd Grade	4.00	0.00	0.00	4.00	4.00	0.00	
3rd Grade	4.00	0.00	0.00	4.00	4.00	0.00	
4th Grade	4.00	0.00	0.00	5.00	4.00	(1.00)	Reduction 1.0 FTE
5th Grade	4.00	0.00	0.00	4.00	4.00	0.00	
Art (Visual)	1.00	1.00	1.00	3.00	3.00	0.00	
Athletics	0.00	0.00	0.00	0.40	0.00	(0.40)	AD Shift to Administration.
Computer Education	1.00	0.40	0.60	2.00	2.00	0.00	
English Language Arts/ESOL	3.40	3.50	4.10	11.00	11.00	0.00	
Foreign Language	0.00	1.20	1.80	3.00	3.00	0.00	
Guidance	1.00	1.26	2.34	4.10	4.60	0.50	ELO Coord. shift (-0.5 FTE), ESSER-Funded SEL (+1.0 FTE)
Wellness (PE/Health)	1.00	1.40	1.20	3.60	3.60	0.00	
Consumer Science	0.00	0.60	0.40	1.00	1.00	0.00	
Math/Business Education	0.00	3.00	4.80	7.80	7.80	0.00	
Performing Arts	1.00	1.00	1.00	3.00	3.00	0.00	
Science/Tech. Ed./Engineering	0.00	3.00	5.20	8.20	8.20	0.00	
Social Studies	0.00	3.00	4.00	7.00	7.00	0.00	
Special Education	8.00	4.40	4.60	16.00	17.00	1.00	New: 1.0 FTE Case Manager Elem.
Speech	2.40	0.60	0.40	3.40	3.40	0.00	Includes 0.2 FTE Grant-funded
OT/PT	1.20	0.40	0.00	1.60	1.60	0.00	
Health Services	1.00	0.40	0.60	2.00	2.00	0.00	
Library Media	1.00	0.40	0.60	2.00	2.00	0.00	
Paraprofessionals/Tutors	0.00	0.00	0.00	0.00	0.00	0.00	
Regular Education	10.40	0.50	0.10	12.00	11.00	(1.00)	HS Vacancy not filled in FY 23 (-1.0 FTE)
Special Education	26.00	10.00	5.00	45.00	41.00	(4.00)	Reduction of 4.0 FTE Elem
<b>Total Building Specific Personnel</b>	<b>91.66</b>	<b>38.86</b>	<b>43.18</b>	<b>187.28</b>	<b>173.70</b>	<b>(13.58)</b>	0.0
<b>District Program &amp; Support Personnel</b>							
Student Services	0.00	0.00	0.00	3.00	3.40	0.40	Shift of SPED Support Staff from Elem.
Social Worker	0.00	0.00	0.00	1.00	2.00	1.00	New: 1.0 FTE ESSER-funded Social Worker FY 23 & 24
School Psychologists	0.00	0.00	0.00	2.00	2.00	0.00	
General Administration	0.00	0.00	0.00	3.00	3.00	0.00	
Business & Other Support Services	0.00	0.00	0.00	4.00	4.00	0.00	
Food Services	0.00	0.00	0.00	1.00	0.00	(1.00)	Shift to FSMC Service model.
Information Technology	0.00	0.00	0.00	4.35	5.00	0.65	New: +0.65 FTE IT Assistant.
Buildings and Grounds	0.00	0.00	0.00	1.00	6.18	5.18	Shift from Buildings to District. Reduction of 0.5 FTE.
	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total District &amp; Support Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.35</b>	<b>25.58</b>	<b>6.23</b>	
<b>TOTAL SAU 31 STAFF</b>	<b>91.66</b>	<b>38.86</b>	<b>43.18</b>	<b>206.63</b>	<b>199.28</b>	<b>(7.35)</b>	<b>-3.6%</b>

## Analysis of Changes for FY 24

The proposed budget represents a 3.9% increase over the FY23 budget. The total budgetary increase is \$980,203. Overall, the total impact of all new changes in programming and positions (see above) resulted in a reduction of \$105,861. However, increasing recurring costs for ongoing programming and operational needs resulted in an increase of \$1,086,064 when compared to the total costs for the same service levels in FY23. Netting the operational cost increases against the decrease in costs from our proposed program and staffing changes resulted in an increase of \$980,203.

	Total Increase (Decrease)	New	Level
Salaries	\$ 319,980	\$ (288,628)	\$ 608,609
Benefits	\$ 120,096	\$ (47,113)	\$ 167,209
Operating	\$ 540,127	\$ 229,881	\$ 310,246
<b>Total</b>	<b>\$ 980,203</b>	<b>\$ (105,861)</b>	<b>\$ 1,086,064</b>

**Salaries:** The changes shown in the Staffing Analysis above resulted in an overall decrease of \$288,628 in salaries. Increases in salaries for existing staff and staffing “breakage” have resulted in an overall increase in salaries of \$608,609. This amount includes second year salary increases negotiated as part of the recent NTA collective bargaining agreement.

**Benefits:** While proposed changes in staffing have reduced benefit costs in certain areas by a total of \$47,113, overall benefits cost have increased by \$167,209. The increase is primarily driven by an increase in health and dental insurance premiums of 9.5% and 1.5% respectively.

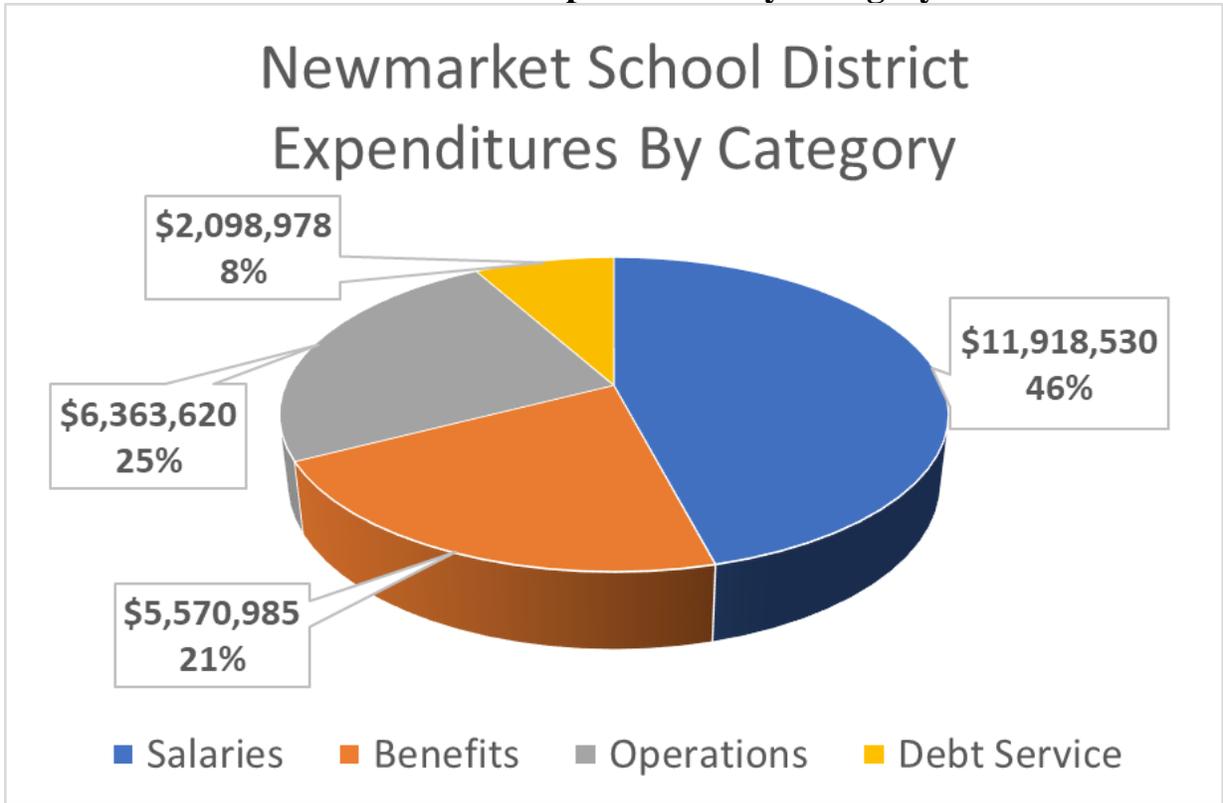
**Operating:** The largest operating increases are a result of the shift to Food Service Management Services district-wide, the implementation of purchasing/replacement cycles for technology devices, and the proposed addition of a Human Resources Consultant. See the table below for additional details of the operational changes in our proposed budget.

Program/Operational Changes				
Operational Change Type	FY 23 Budget Amount	FY 24 Budget Amount	Increase/ Decrease	Notes
Food Service Management Company Services	\$ 77,300.00	\$ -	\$ (77,300.00)	Supplies included in FSMC Services.
Food Service Management Company Services	\$ 1,000.00	\$ -	\$ (1,000.00)	Dues not needed in FSMC model.
Food Service Management Company Services	\$ 191,038.00	\$ 412,259.00	\$ 221,221.00	Additional FSMC fees for NES
Human Resources Consultant	\$ -	\$ 35,360.00	\$ 35,360.00	Human Resources is an area of need for Newmarket. 1-day per week
Medical Consultant	\$ -	\$ 1,000.00	\$ 1,000.00	Re-establishment of medical consultant services.
Software		\$ 2,500.00	\$ 2,500.00	Zoom/Panda Docs
STEAM Supplies		\$ 10,000.00	\$ 10,000.00	Enhancing STEAM Opportunities for MS
Technology Replacement Cycle-Laptops, Redcats		\$ 13,500.00	\$ 13,500.00	Implementing replacement cycles to minimize impact in any given year.
Technology Replacement Cycle-Laptops, Redcats		\$ 12,300.00	\$ 12,300.00	Implementing replacement cycles to minimize impact in any given year.
Technology Replacement Cycle-Laptops, Redcats		\$ 12,300.00	\$ 12,300.00	Implementing replacement cycles to minimize impact in any given year.
<b>Total Operational Changes FY 24</b>		<b>\$ 499,219.00</b>	<b>\$ 229,881.00</b>	

## FY24 General Fund Proposed Budget

<i>Expenditure Budget: General Fund &amp; Food Service</i>	<i>Expended 19-20</i>	<i>Expended 20-21</i>	<i>Expended 21-22</i>	<i>Adopted 22-23</i>	<i>Proposed 23-24</i>	<i>Change (Decrease)</i>	<i>% Increase (Decrease)</i>
<b>Operating Expenses</b>							
Newmarket Elementary	\$ 6,948,318	\$ 7,458,423	\$ 7,943,816	\$ 8,180,798	\$ 8,157,349	\$ (23,449)	-0.3%
Newmarket Junior High	\$ 3,240,278	\$ 3,630,220	\$ 3,641,887	\$ 3,880,633	\$ 3,863,532	\$ (17,101)	-0.4%
Newmarket High School	\$ 3,863,099	\$ 4,479,106	\$ 5,478,468	\$ 5,902,994	\$ 6,300,092	\$ 397,097	6.7%
Student Services-District	\$ 1,358,929	\$ 1,354,578	\$ 1,784,770	\$ 2,002,689	\$ 2,012,192	\$ 9,502	0.5%
Technology	\$ 464,719	\$ 466,624	\$ 607,406	\$ 591,041	\$ 702,216	\$ 111,176	18.8%
Facilities-District	\$ 232,291	\$ 163,051	\$ 161,644	\$ 198,689	\$ 534,329	\$ 335,640	168.9%
Food Services	\$ 312,574	\$ 305,310	\$ 484,659	\$ 402,034	\$ 421,062	\$ 19,027	4.7%
General Admin. & Other Instructional	\$ 1,101,446	\$ 956,081	\$ 842,903	\$ 806,399	\$ 915,171	\$ 108,772	13.5%
Business and Support Services	\$ 308,890	\$ 1,074,069	\$ 1,395,397	\$ 907,619	\$ 947,193	\$ 39,574	4.4%
<b>Total Expense</b>	<b>\$17,830,544</b>	<b>\$19,887,462</b>	<b>\$22,340,951</b>	<b>\$22,872,896</b>	<b>\$23,853,135</b>	<b>\$980,238</b>	<b>4.3%</b>
<b>Debt Service Expenses</b>							
Principal	\$ 655,000	\$ 690,000	\$ 725,000	\$ 765,000	\$ 805,000	\$ 40,000	5.2%
Interest	\$ 1,442,388	\$ 1,408,090	\$ 1,372,008	\$ 1,334,013	\$ 1,293,978	\$ (40,035)	-3.0%
<b>Total Expense</b>	<b>\$2,097,388</b>	<b>\$2,098,090</b>	<b>\$2,097,008</b>	<b>\$2,099,013</b>	<b>\$2,098,978</b>	<b>(\$35)</b>	<b>0.0%</b>
<b>Total Operations &amp; Debt</b>	<b>\$19,927,931</b>	<b>\$21,985,552</b>	<b>\$24,437,958</b>	<b>\$24,971,909</b>	<b>\$25,952,112</b>	<b>\$980,203</b>	<b>3.9%</b>

### Breakdown of Expenditures by Category



## Revenue

District revenues are composed of three primary sources: Local Revenues, State Revenues and Federal Revenues. The Estimated District Assessment represents our calculated estimate of the total budget funding that would come from local taxation in the proposed FY 24 budget, if our estimated revenues hold and no changes occur when Federal and State funding is finalized.

Other local revenues are estimated to decrease by \$125,000, and this decrease is related to the expected one-time transfer of bond interest to the General Fund in FY 23 which will not repeat in FY 24.

State revenues are expected to decrease in FY 24 by \$402,045 based on an anticipated reduction in Adequacy Aid, other State Aid and Special Education Aid in FY 24. In FY 23, other State Aid includes a one-time New Hampshire Retirement contribution of 7.5% for teachers in the amount of \$125,715. Obviously, unless the legislature extends this contribution to future years, this will result in a significant drop in local tax relief in FY 24. Adequacy Aid is expected to decrease by \$201K in FY 24.

Federal Program revenues are expected to remain level in FY 24 as use of ESSER II and ESSER III funding partially offsets an anticipated overall decrease in Title I, Title IIA, IDEA and other program funding in FY 24. Federal Child Nutrition revenue is expected to increase by \$105,062 due to increased meal reimbursement amounts from the USDA.



## FY24 General Fund Proposed Budget

<i>Revenues</i>	<i>Received 19-20</i>	<i>Received 20-21</i>	<i>Received 21-22</i>	<i>Estimated 22-23</i>	<i>Estimated 23-24</i>	<i>Change (Decrease)</i>
<b>Local Revenues</b>						
District Assessment	\$ 15,271,018	\$ 16,196,879	\$ 17,410,242	\$ 19,677,645	\$ 20,769,508	\$ 1,091,863
Earnings on Investments	\$ 18,696	\$ 8,649	\$ 4,372	\$ 4,200	\$ 4,200	\$ -
Food Service Sales	\$ 133,775	\$ 687	\$ 30,642	\$ 180,000	\$ 180,000	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition From Others	\$ 34,999	\$ 25,549	\$ 27,298	\$ 30,000	\$ 30,000	\$ -
Other Local Revenues	\$ 9,247	\$ 227,438	\$ 43,123	\$ 150,000	\$ 25,000	\$ (125,000)
<b>State Revenues</b>						
Net Education Grant*	\$ 2,663,777	\$ 2,754,855	\$ 2,933,449	\$ 3,067,716	\$ 2,300,645	\$ (767,071)
State Education Tax*	\$ 1,905,156	\$ 1,988,390	\$ 1,944,085	\$ 1,407,023	\$ 1,973,497	\$ 566,474
Special Education Aid	\$ 262,610	\$ 239,513	\$ 252,110	\$ 370,000	\$ 300,000	\$ (70,000)
Vocational Aid	\$ 17,704	\$ 9,821	\$ 9,203	\$ 9,200	\$ 9,200	\$ -
Child Nutrition	\$ 5,358	\$ 5,482	\$ 6,825	\$ 5,000	\$ 6,000	\$ 1,000
Other State Aid	\$ 9,965	\$ 8,801	\$ 9,653	\$ 141,448	\$ 9,000	\$ (132,448)
<b>Federal Revenues</b>						
Federal Grants **	\$ 449,130	\$ 1,086,499	\$ 992,475	\$ 700,000	\$ 700,000	\$ -
Federal-Child Nutrition	\$ 134,184	\$ 260,211	\$ 557,799	\$ 130,000	\$ 235,062	\$ 105,062
Federal-Medicaid	\$ 203,921	\$ 106,545	\$ 176,980	\$ 110,000	\$ 110,000	\$ -
<b>Total Income</b>	<b>\$ 21,119,540</b>	<b>\$ 22,919,320</b>	<b>\$ 24,398,255</b>	<b>\$ 25,982,232</b>	<b>\$ 26,652,112</b>	<b>\$ 669,880</b>

## FY24 General Fund Proposed Budget

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Interest	\$ 1,442,388	\$ 1,408,090	\$ 1,372,008	\$ 1,334,013	\$ 1,293,978	\$ (40,035)	-3.0%
<b>Total Expense</b>	<b>\$2,097,388</b>	<b>\$2,098,090</b>	<b>\$2,097,008</b>	<b>\$2,099,013</b>	<b>\$2,098,978</b>	<b>(\$35)</b>	<b>0.0%</b>
<b>Total Operations &amp; Debt</b>	<b>\$19,927,931</b>	<b>\$21,985,552</b>	<b>\$24,437,958</b>	<b>\$24,971,909</b>	<b>\$25,952,112</b>	<b>\$980,203</b>	<b>3.9%</b>

### *Overall Percentage Change*

Increase in Expenses	1.3%	18.0%	5.2%	2.2%	3.9%	
Grant Expenditures**	\$ 618,134	\$ 660,000	\$ 500,000	\$ 700,000	\$ 700,000	0
<b>Total Expense</b>	<b>\$618,134</b>	<b>\$660,000</b>	<b>\$500,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$0</b>
WA#5				<b>\$50,000</b>		
<b>Total Expenses</b>	<b>\$20,546,065</b>	<b>\$22,645,552</b>	<b>\$24,937,958</b>	<b>\$25,721,909</b>	<b>\$26,652,112</b>	<b>\$980,203</b>

\* Net Education Grant and State Education Tax are the two main components of Adequacy Aid. Estimates for the coming fiscal year are distributed in the middle of November each year.

\*\* The total Operating Budget in FY24 will include an estimated \$700,000 in Federal Grant revenues. Amounts received and expended under Federal Grants will not be raised by local taxation, but do factor in when calculating the estimated district assessment.

## Summary

The proposed FY 24 budget is carefully planned and well designed. It meets all four of the goals established at the outset. I am pleased to report that despite the significant challenges presented by the current economy we have managed to develop a budget that supports all identified program priorities geared at improving student outcomes while keeping the overall budget increase under 4%. Newmarket is a wonderful community that puts tremendous value on our schools. Your support for this budget is greatly appreciated.

Sincerely,

Todd Allen  
Superintendent of Schools





## *Elementary School Budget Proposal*

*Presented by Sean Pine, Principal*

When developing the NES budget, the Leadership Team considered that we are currently transitioning from COVID schooling practices to a more traditional educational approach for our learning community. During this transition, we need to address the academic and social-emotional needs of the children and focus on moving our school forward. In the budget proposal, we earmarked funding for continuing the implementation of our Bridges math program and continuing the process of reviewing our literacy program and instructional practices. This review will identify how we can strengthen literacy instruction throughout the building, including how we can more effectively use our current staff and new instructional materials needed to enhance our core classroom learning experience. This proposed budget has requested funding for the purchase of new instructional materials that would improve our literacy instruction.

In addition to our focus of improving our academic instructional practices, we also are refining how to more effectively offer instruction that focuses on providing students a Multi-Tiered System of Support (MTSS) academically and socially. We know that providing academic and behavioral support for children plays an essential role in the overall growth of our children. Additionally, it is essential that children have the opportunity to learn outside of the traditional classroom. We are fortunate to be able to offer a full complement of music instruction once again to our children. We are looking to enhance our music offerings in the coming years. Funding has been requested to help move this effort forward. This budget also reflects the funding for removal of carpeting and the installation of floor tiles in three classrooms. The cycle of upgrading classrooms to tile will conclude once these rooms have been addressed.

### **Elementary School Projected Enrollment and Staffing Needs**

The elementary school serves students from Preschool through Grade 5. The Preschool serves Pre-Kindergarten students with IEPs who are also joined by a group of non-identified peers. In Grades K through Grade 5, the instructional program is supported by appropriate class sizes. We have two multi-grade classrooms serving students in 1<sup>st</sup> & 2<sup>nd</sup> Grade. Art, Music, Physical Education, Library Media and Technology are provided to all students. Programs in Title 1, Special Education and English Language Learners (ELL) are designed to meet the special needs of identified students.

The district uses the maximum class size guidelines of 18 students in Preschool through Grade 2 and 22 students in Grades 3 through 5, to effectively implement the district curriculum. Projected enrollments for the 2023-24 school year are shown in the chart below.

## Newmarket Elementary School Enrollment and Staffing

Grade	FY 23	FY23 Sections	FY 24*	FY24 Sections	Class Size	FY23 Staff	FY24 Staff
Pre-Kindergarten	39	4	40	4	10	2	2
Kindergarten	67	5	80	5	16	5	5
Grade 1	82	5	67	4	17	5	4
Grade 2	66	4	82	5	16.4	4	5
Grade 3	66	4	66	4	16.5	4	4
Grade 4	78	5	66	4	16.5	5	4
Grade 5	76	4	78	4	19.5	4	4
<b>Totals</b>	<b>474</b>	<b>31</b>	<b>479</b>	<b>31</b>	<b>16</b>	<b>29</b>	<b>28</b>

\*FY24 projections are based on local numbers. Grades 1-5 are based on current students moving up a grade. PreK and K were projected after based on local preschool enrollments. K is the level that is the most challenging to predict.



### Projected Elementary School Staffing

The staffing table that follows includes the shifting of Facilities Technicians to the district level, a reduction in Food Service staffing that has been outsourced to Food Service Management Services, a reduction of 2.0 FTE Professional staff due to attrition, the shift of a .4 FTE Administrative Assistant position to the district level and the reduction of 3.0 FTE vacant Paraprofessional positions. An increase of a 1.0 FTE Special Education Case Manager is proposed due to anticipated Special Education needs of students at the Elementary School.

*Elementary School Staffing Profile - All Funds*

<b>Staffing Analysis by F.T.E.</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Change</b>	<b>Comments</b>
<b>Building Specific Personnel:</b>				
Administrative Staff	2.66	2.66	0.00	
Administrative Support Staff	2.20	1.80	(0.40)	0.4 FTE SPED Asst. shift to District
Food Services	2.40	0.00	(2.40)	New Food Service Model FY24
Facilities Technicians	2.36	0.00	(2.36)	New Facilities Model FY24
Custodians	0.00	0.00	0.00	
Monitors	0.80	0.80	0.00	
<b>Professional Staff</b>				
Preschool	2.00	2.00	0.00	
Kindergarten	5.00	5.00	0.00	
1st Grade	4.00	3.00	(1.00)	Reduction 1.0 FTE (Vacancy)
1st/2nd Grade	2.00	2.00	0.00	
2nd Grade	4.00	4.00	0.00	
3rd Grade	4.00	4.00	0.00	
4th Grade	5.00	4.00	(1.00)	Reduction 1.0 FTE (Attrition)
5th Grade	4.00	4.00	0.00	
Art (Visual)	1.00	1.00	0.00	
Computer Education	1.00	1.00	0.00	
English Language Arts/ESOL	3.40	3.40	0.00	
Foreign Language	0.00	0.00	0.00	
Guidance	1.00	1.00	0.00	
Wellness (PE and Health)	1.00	1.00	0.00	
Performing Arts	1.00	1.00	0.00	
Special Education	7.00	8.00	1.00	New: Add 1.0 SPED Case Manager
Speech	2.40	2.40	0.00	
OT/PT	1.20	1.20	0.00	
Health Services	1.00	1.00	0.00	
Library Media	1.00	1.00	0.00	
<b>Paraprofessionals/Tutors</b>				
Regular Education	10.40	10.40	0.00	
Special Education	29.00	26.00	(3.00)	Reduction of 3.0 FTE SPED vacancies.
<b>Total Building Specific Personnel</b>	<b>100.82</b>	<b>91.66</b>	<b>(9.16)</b>	

<i>Newmarket Elementary School</i>	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted FY 22-23	Proposed FY 23-24	Change	% Increase /(Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 196,243	\$ 242,607	\$ 249,710	\$ 271,602	\$ 285,013	\$ 13,411	4.9%
Administrative Support	\$ 75,093	\$ 76,834	\$ 86,271	\$ 103,344	\$ 95,693	\$ (7,651)	-7.4%
Professional	\$ 2,972,751	\$ 3,287,668	\$ 3,454,221	\$ 3,425,504	\$ 3,433,417	\$ 7,913	0.2%
Paraprofessionals, Tutors and Monitors	\$ 759,080	\$ 680,191	\$ 701,574	\$ 909,188	\$ 833,801	\$ (75,387)	-8.3%
Other Educational	\$ 67,173	\$ 73,339	\$ 69,246	\$ 75,451	\$ 91,301	\$ 15,850	21.0%
Facilities	\$ 145,615	\$ 123,453	\$ 116,337	\$ 96,814	\$ 1	\$ (96,813)	-100.0%
Other Non-Instructional	\$ 22	\$ -	\$ -	\$ 500	\$ 200	\$ (300)	-60.0%
<b>Total Salaries</b>	<b>\$ 4,215,978</b>	<b>\$ 4,484,092</b>	<b>\$ 4,677,361</b>	<b>\$ 4,882,403</b>	<b>\$ 4,739,425</b>	<b>\$ (142,978)</b>	<b>-2.9%</b>
<b>BENEFITS</b>							
FICA	\$ 314,396	\$ 334,811	\$ 345,143	\$ 386,715	\$ 367,875	\$ (18,840)	-4.9%
NHRS Contributions	\$ 610,128	\$ 670,791	\$ 815,099	\$ 815,658	\$ 781,506	\$ (34,152)	-4.2%
Health/Dental Insurance	\$ 864,996	\$ 914,511	\$ 930,008	\$ 964,012	\$ 1,057,118	\$ 93,106	9.7%
Other Benefits	\$ 62,267	\$ 56,775	\$ 51,123	\$ 95,696	\$ 74,095	\$ (21,601)	-22.6%
<b>Total Benefits</b>	<b>\$ 1,851,787</b>	<b>\$ 1,976,887</b>	<b>\$ 2,141,373</b>	<b>\$ 2,262,080</b>	<b>\$ 2,280,593</b>	<b>\$ 18,513</b>	<b>0.8%</b>
<b>OPERATION</b>							
Supplies	\$ 82,605	\$ 91,200	\$ 108,350	\$ 93,474	\$ 84,860	\$ (8,614)	-9.2%
Textbooks	\$ 29,881	\$ 137,381	\$ 7,436	\$ 26,485	\$ 24,681	\$ (1,804)	-6.8%
Software	\$ 9,628	\$ 16,855	\$ 17,493	\$ 24,673	\$ 19,710	\$ (4,963)	-20.1%
Professional Development	\$ 32,351	\$ 4,769	\$ 9,264	\$ 41,330	\$ 40,831	\$ (499)	-1.2%
Printing/Postage	\$ 5,141	\$ 5,080	\$ 6,596	\$ 19,622	\$ 18,252	\$ (1,370)	-7.0%
Professional Services	\$ 101,548	\$ 114,321	\$ 369,013	\$ 345,471	\$ 451,019	\$ 105,548	30.6%
Equipment	\$ 93,676	\$ 288,158	\$ 170,068	\$ 87,903	\$ 70,020	\$ (17,883)	-20.3%
Furniture	\$ 12,890	\$ 3,055	\$ 10,774	\$ 9,720	\$ 11,393	\$ 1,673	17.2%
Professional Dues & Fees	\$ 1,590	\$ 1,590	\$ 2,813	\$ 3,770	\$ 3,850	\$ 80	2.1%
Repairs & Maintenance	\$ 112,409	\$ 152,648	\$ 247,420	\$ 154,474	\$ 141,790	\$ (12,684)	-8.2%
Tuition	\$ 276,041	\$ 55,831	\$ 33,415	\$ 56,000	\$ 109,457	\$ 53,457	95.5%
Utilities/Fuel	\$ 105,376	\$ 126,555	\$ 142,440	\$ 173,392	\$ 161,467	\$ (11,925)	-6.9%
Insurances and Other Operational Expenses	\$ 17,419	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 880,554</b>	<b>\$ 997,444</b>	<b>\$ 1,125,083</b>	<b>\$ 1,036,314</b>	<b>\$ 1,137,330</b>	<b>\$ 101,016</b>	<b>9.7%</b>
<b>TOTAL</b>	<b>\$ 6,948,318</b>	<b>\$ 7,458,423</b>	<b>\$ 7,943,816</b>	<b>\$ 8,180,798</b>	<b>\$ 8,157,349</b>	<b>\$ (23,449)</b>	<b>-0.3%</b>



## *Junior High School Budget Proposal*

Presented by Andrew Korman, Principal

Newmarket Junior High School currently serves 225 students in Grades 6-8 in a Middle School, team-based model. Each grade-level team consists of four content area teachers (English, Math, Science, and Social Studies) as well as support from Special Education Case Managers and various Paraprofessionals. In addition to our core courses, junior high students have opportunities to participate in additional courses including Physical Education, Health, Art, Band and Chorus, Computer Science, and Technology Education. The 7<sup>th</sup> and 8<sup>th</sup>-Grade students also have opportunities to explore their interests in Foreign Languages. As part of each student's current schedule, there are dedicated periods for S.T.E.A.M. (Science, Technology, Engineering, Arts, and Mathematics) exploration as well as daily, dedicated, and targeted intervention periods in the form of advisory and W.I.N. (What I Need). Through this wide variety of courses and program offerings, we look to engage all of our students to explore their passions and find new interests to inspire lifelong learning.

In an effort to continue to respond to the wide range of academic and social-emotional needs impacting our students, we utilize an array of behavioral and academic supports. These supports include the implementation of a Multi-Tiered System of Support (MTSS) so classroom teachers can positively and proactively intervene with students on behavioral and academic struggles. Additionally, the restructuring of the Counseling Department has yielded a dedicated Junior High School Counselor. The Counselor is someone students can form meaningful and supportive relationships and have open and honest conversations about their well-being during their middle school years of transition.

As we look forward to the next school year and beyond, we are reimagining the junior high experience and more fully embracing a middle school mindset for all students. To that end, we will be looking at creating a more flexible middle school schedule that is independent of the traditional high school block scheduling model. This reimagined approach will help to create a strong sense of identity within the school as well as the grade-level communities. By engaging with the junior high staff, students, and community, our goal is to create a “school within a school” that allows our junior high students the opportunity to grow and flourish as individuals while supporting their unique needs and academic interests. The first step to accomplishing this goal is to truly separate the middle school from a schedule perspective and confines the high school model currently in place. Our goal is to have this new schedule in place for the start of the 2023-24 school year.

### Enrollment

Overall enrollment for 2023-24 is projected to be 224 students, which represents a decrease of one student from our most current enrollment. As a result, we are projecting average class sizes for core academic classes at 19 students for 6<sup>th</sup> Grade, 17 students for 7<sup>th</sup> Grade, and 20 students for 8<sup>th</sup> Grade. Our unified arts courses are projected to average 18 students across all course and grade levels. These numbers will allow us to continue to maintain our current team-based model of teaching and learning while continuing to provide opportunities to effectively support all students.

### **Middle School Enrollment and Staffing**

Grade	FY 23	FY23 Sections	FY 24*	FY24 Sections	Class Size	FY23 Staff	FY24 Staff
Grade 6	67	96	76	96	19	4	4
Grade 7	81	96	67	96	16.75	4	4
Grade 8	77	96	81	96	20.25	4	4
Unified Arts	225	112	224	112	17.9	4.5	4.5
<b>Totals</b>	<b>225</b>		<b>224</b>		<b>18.5</b>	<b>16.5</b>	<b>16.5</b>

\*FY24 projections are based on local numbers. Projection based on current students moving up a grade.

### Operating Costs

Operating costs for the junior high are down slightly at -0.4% largely due to the reorganization of some budget drivers, specifically within the staffing of the Facilities Department and Professional Services. Some of the major additions to the supplies line represent a renewed interest in some of our consumable-heavy courses in the unified arts programs. There were

higher than expected enrollments in these courses as students have returned to full pre-pandemic levels of hands-on engagement. As a result, materials, such as paint and clay, are being consumed at a higher-than-expected rate. We expect this trend to continue as the courses are extremely popular with our junior high students. Additionally, financial support for the S.T.E.A.M. program is for supplies and software budget lines. This period has been extremely successful for our students to explore their own passions and often involves materials such as electronics or computer programming software. Predictably with the additional use, equipment is breaking and in need of repair. Specifically, the kiln within the Art Department is failing and needs to be repaired to keep our ceramics program operational. The cost to repair the kiln coil, instrument repair/replacement, and additional equipment for our Physical Education program are the major drivers in the repair and maintenance budget line.



### **Staffing**

Staffing changes at the junior high school level reflect a net decrease of 1.08 FTE primarily due to the shift of Facilities Technicians to the District level. Other changes include the reduction of 0.2 FTE in Administrative Support and the addition of a .26 FTE ESSER-funded SEL Coordinator.

Junior High School Staffing Profile - All Funds

<i>Staffing Analysis by F.T.E.</i>	2022-2023	2023-2024	Change	Comments
<b>Building Specific Personnel:</b>				
Administrative Staff	1.10	1.10	0.00	
Administrative Support Staff	1.50	1.30	(0.20)	Reduction of .2 FTE Admin Asst.
Food Services	0.00	0.00	0.00	
Facilities Technicians	1.14	0.00	(1.14)	New Facilities Model FY 23
Custodians	0.00	0.00	0.00	
Monitors	0.40	0.40	0.00	
<b>Professional Staff</b>				
Art (Visual)	1.00	1.00	0.00	
Athletics	0.00	0.00	0.00	
Computer Education	0.40	0.40	0.00	
English	3.50	3.50	0.00	
Foreign Language	1.20	1.20	0.00	
Guidance	1.00	1.26	0.26	New: Grant-funded SEL Coordinator
Wellness (PE and Health)	1.40	1.40	0.00	
Consumer Science	0.60	0.60	0.00	
Math	3.00	3.00	0.00	
Performing Arts	1.00	1.00	0.00	
Science/Tech. Ed./Engineering	3.00	3.00	0.00	
Social Studies	3.00	3.00	0.00	
Special Education	4.40	4.40	0.00	
Speech	0.60	0.60	0.00	
OT/PT	0.40	0.40	0.00	
Health Services	0.40	0.40	0.00	
Library Media	0.40	0.40	0.00	
<b>Paraprofessionals/Tutors</b>				
Regular Education	0.50	0.50	0.00	
Special Education	10.00	10.00	0.00	
<b>Total Building Specific Personnel</b>	<b>39.94</b>	<b>38.86</b>	<b>(1.08)</b>	

## Newmarket Junior High

	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 96,455	\$ 102,592	\$ 115,382	\$ 114,459	\$ 126,522	\$ 12,064	10.5%
Administrative Support	\$ 40,839	\$ 42,587	\$ 59,069	\$ 56,970	\$ 55,906	\$ (1,064)	-1.9%
Professional	\$ 1,483,888	\$ 1,669,915	\$ 1,580,797	\$ 1,672,785	\$ 1,737,970	\$ 65,185	3.9%
Paraprofessionals, Tutors and Monitors	\$ 186,831	\$ 222,290	\$ 197,570	\$ 264,921	\$ 239,712	\$ (25,209)	-9.5%
Other Educational	\$ 26,373	\$ 12,599	\$ 25,116	\$ 45,066	\$ 56,300	\$ 11,233	24.9%
Facilities	\$ 85,652	\$ 67,979	\$ 47,939	\$ 51,554	\$ 1	\$ (51,553)	-100.0%
<b>Total Salaries</b>	<b>\$ 1,920,040</b>	<b>\$ 2,117,962</b>	<b>\$ 2,025,873</b>	<b>\$ 2,205,755</b>	<b>\$ 2,216,411</b>	<b>\$ 10,656</b>	<b>0.5%</b>
<b>BENEFITS</b>							
FICA	\$ 142,919	\$ 159,983	\$ 150,790	\$ 172,232	\$ 173,663	\$ 1,431	0.8%
NHRS Contributions	\$ 300,690	\$ 335,680	\$ 384,268	\$ 398,519	\$ 401,714	\$ 3,195	0.8%
Health/Dental Insurance	\$ 349,453	\$ 365,768	\$ 341,622	\$ 386,007	\$ 413,250	\$ 27,242	7.1%
Other Benefits	\$ 27,485	\$ 27,450	\$ 22,474	\$ 70,833	\$ 46,350	\$ (24,483)	-34.6%
<b>Total Benefits</b>	<b>\$ 820,547</b>	<b>\$ 888,880</b>	<b>\$ 899,154</b>	<b>\$ 1,027,592</b>	<b>\$ 1,034,977</b>	<b>\$ 7,385</b>	<b>0.7%</b>
<b>OPERATIONS</b>							
Supplies	\$ 29,366	\$ 35,491	\$ 49,827	\$ 49,102	\$ 56,267	\$ 7,165	14.6%
Textbooks	\$ 5,003	\$ 90,476	\$ 8,951	\$ 9,807	\$ 10,592	\$ 785	8.0%
Software	\$ 8,016	\$ 7,417	\$ 5,613	\$ 15,754	\$ 18,885	\$ 3,131	19.9%
Professional Development	\$ 17,816	\$ 5,929	\$ 6,301	\$ 30,200	\$ 31,013	\$ 813	2.7%
Printing/Postage	\$ 1,332	\$ 1,786	\$ 6,520	\$ 6,062	\$ 7,079	\$ 1,017	16.8%
Professional Services	\$ 13,850	\$ 24,318	\$ 133,363	\$ 184,969	\$ 169,680	\$ (15,289)	-8.3%
Equipment	\$ 85,329	\$ 50,196	\$ 76,461	\$ 46,258	\$ 37,303	\$ (8,955)	-19.4%
Furniture	\$ 18,917	\$ 12,873	\$ 15,556	\$ 8,550	\$ 4,440	\$ (4,110)	-48.1%
Professional Dues & Fees	\$ 1,205	\$ 830	\$ 2,962	\$ 2,105	\$ 4,303	\$ 2,198	104.4%
Repairs & Maintenance	\$ 42,335	\$ 67,000	\$ 75,535	\$ 58,368	\$ 76,975	\$ 18,608	31.9%
Tuition	\$ 211,340	\$ 246,648	\$ 230,659	\$ 130,000	\$ 69,500	\$ (60,500)	-46.5%
Utilities/Fuel	\$ 55,993	\$ 80,414	\$ 105,112	\$ 106,113	\$ 126,107	\$ 19,994	18.8%
Insurances and Other Operational Expenses	\$ 8,188	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 499,691</b>	<b>\$ 623,378</b>	<b>\$ 716,860</b>	<b>\$ 647,286</b>	<b>\$ 612,144</b>	<b>\$ (35,142)</b>	<b>-5.4%</b>
<b>TOTAL</b>	<b>\$ 3,240,278</b>	<b>\$ 3,630,220</b>	<b>\$ 3,641,887</b>	<b>\$ 3,880,633</b>	<b>\$ 3,863,532</b>	<b>\$ (17,101)</b>	<b>-0.4%</b>



## *High School Budget Proposal*

Presented by Andrew Korman, Principal

Newmarket High School serves 271 students in grades 9-12 in a traditional 4x4 rotating block schedule. Students take 8 courses over a two-day (Red/Black) rotation for both semester and yearlong courses. Courses are offered at the College Preparatory, Honors, and Advanced Placement levels. During the 2022-23 school year, we offered 102 unique course offerings including six Advanced Placement options (Literature and Composition, Statistics, Calculus A/B, Biology, and Environmental Science). Every day, 67 Newmarket students take advantage of various educational opportunities offered at Seacoast School of Technology which include Culinary Arts and Marketing Technologies. The Seacoast School of Technology's course offerings are generally broken into two sessions: with first-year students during a morning session (7:30-9:00) and second-year students during the afternoon (12:00-2:00) with all courses taking place on their Exeter campus. The remainder of the student's day is filled with traditional courses at the high school.

As part of the multiyear New England Association of Schools and Colleges (NEASC) accreditation process, Newmarket staff worked through the 2021-22 school year to create a self-study report reflecting on teaching and learning while identifying the school's strengths and areas of growth. This work has continued through the 2022-23 school year with a visit from a NEASC accreditation visiting team in late October to affirm the staff's findings. We expect a report from the visiting team in early 2023 but in the meantime, staff are spending time to further identify areas of growth including the development of a vision of a graduate and a strategic school-based improvement plan. The Vision of a Graduate work will involve wide-ranging community conversations about what Newmarket values and wants from its high school graduates. While this NEASC and Vision of a Graduate process does not have a direct impact on the financial operations of the building, it is important to note that the outcomes of this work may have future budgetary impacts as we re-envision what it means to earn a Newmarket diploma.

Other areas of future development include working alongside the facilities team to finish the original vision for the courtyard located in the center of the school. Currently, it is used sporadically by students and staff but finishing the project will allow a more appropriate use of the outdoor space. Furthermore, as we return to a sense of normalcy in the building, we are working to address the climate and culture by encouraging student art, clubs, and organizations to once again meet and are allowing out-of-school experiences to return to pre-pandemic levels. Finally, we will examine the master scheduling process so that we are more appropriately meeting the needs of students while supporting their growing academic interests.

## Enrollment

Overall enrollment for 2023-24 is projected to be 291 students, which represents an increase of twenty students from our most current enrollment. We do not anticipate that this change will substantially impact average class sizes for next year. Final class sizes and averages will not be available until the master scheduling process is complete after all students make their course selections. This process is typically completed in or by late March/early April.

### **High School Enrollment and Staffing**

Grade Level	FY23 Enrollment	FY24 Enrollment
Grade 9	80	77
Grade 10	55	80
Grade 11	77	55
Grade 12	57	77
Post Graduate	2	2
<b>Totals</b>	<b>271</b>	<b>291</b>

Department	Staffing Level	Section Average
World Language	3	11.5
Social Studies	4	12.6
Science	4	11.9
Math	4	11.6
English	4	13.3
Music	2	9.1
Business/Computer	2	11.4
Art	2	11.3
PE/Health	3	14.5
Tech Education	1	7.2
FACS	1	12

### **Operating Costs**

Operating cost for the high school is up 6.7% with some of the major drivers for the increase occurring within repairs and maintenance, furniture, and utilities & fuel. Within repairs and maintenance, the repair of the kiln within the art department, the repair of various musical instruments, and the replacement of a 3-D printer for our computer programming courses, are some of the pricey items. All three represent expected repair and maintenance as students once again fully engage with their learning post-pandemic. The items within the furniture line are additional pieces in larger spaces, such as the library media center or larger classrooms where large groups of students can congregate for meetings or performances. Finally, the cost of utilities and fuel are due to global factors impacting those energy markets.

## Staffing

The High School budget for staffing reflects a net decrease of 3.34 F.T.E. The decrease is primarily due to the shift of Facilities Technicians to the district level and the reduction of two vacant Paraprofessional positions. Other staffing changes include the combination of a .5 FTE ELO coordinator and a .4 FTE Athletic Director position to a 1.0 FTE Administrator position.

### *High School Staffing Profile - All Funds*

<b>Staffing Analysis by F.T.E.</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Change</b>	<b>Comments</b>
<b>Building Specific Personnel:</b>				
Administrative Staff	1.64	2.64	1.00	Added Athletic Director/ELO Administrator
Administrative Support Staff	2.00	2.00	0.00	
Food Services	0.00	0.00	0.00	
Facilities Technicians	2.18	0.00	(2.18)	New Facilities Model FY 23-24
Custodians	0.00	0.00	0.00	
Monitors	0.80	0.80	0.00	
<b>Professional Staff</b>				
Art (Visual)	1.00	1.00	0.00	
Athletics	0.40	0.00	(0.40)	Athletic Director shifted to Admin position
Computer Education	0.60	0.60	0.00	
English/ESOL	4.10	4.10	0.00	
Foreign Language	1.80	1.80	0.00	
Guidance	2.10	2.34	0.24	ELO shifted to Admin; Grant Funded SEL added.
Wellness (PE and Health)	1.20	1.20	0.00	
Consumer Science	0.40	0.40	0.00	
Math	4.80	4.80	0.00	
Performing Arts	1.00	1.00	0.00	
Science/Tech. Ed./Engineering	5.20	5.20	0.00	
Social Studies	4.00	4.00	0.00	
Special Education	4.60	4.60	0.00	
Speech	0.40	0.40	0.00	
OT/PT	0.00	0.00	0.00	
Health Services	0.60	0.60	0.00	
Library Media	0.60	0.60	0.00	
<b>Paraprofessionals/Tutors</b>				
Regular Education	1.10	0.10	(1.00)	Reduction of 1.0 General Ed Para (Vacancy)
Special Education	6.00	5.00	(1.00)	Reduction of 1.0 SPED Ed Para (Vacancy)
<b>Total Building Specific Personnel</b>	<b>46.52</b>	<b>43.18</b>	<b>(3.34)</b>	

***Newmarket High School***

	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 131,718	\$ 157,315	\$ 157,963	\$ 228,772	\$ 270,358	\$ 41,587	18.2%
Administrative Support	\$ 74,530	\$ 85,126	\$ 93,740	\$ 100,281	\$ 144,365	\$ 44,084	44.0%
Professional	\$ 1,591,615	\$ 1,819,355	\$ 2,172,955	\$ 2,084,890	\$ 2,223,528	\$ 138,637	6.6%
Paraprofessionals, Tutors and Monitors	\$ 89,731	\$ 122,982	\$ 118,265	\$ 186,805	\$ 190,494	\$ 3,689	2.0%
Other Educational	\$ 73,676	\$ 103,527	\$ 90,359	\$ 148,419	\$ 154,618	\$ 6,199	4.2%
Facilities	\$ 99,456	\$ 51,118	\$ 4,109	\$ 94,267	\$ -	\$ (94,267)	-100.0%
Other Non-Instructional	\$ 6,809	\$ 700	\$ -	\$ 500	\$ 200	\$ (300)	-60.0%
<b>Total Salaries</b>	<b>\$ 2,067,535</b>	<b>\$ 2,340,123</b>	<b>\$ 2,637,392</b>	<b>\$ 2,843,934</b>	<b>\$ 2,983,563</b>	<b>\$ 139,629</b>	<b>4.9%</b>
<b>BENEFITS</b>							
FICA	\$ 154,110	\$ 175,811	\$ 195,376	\$ 221,260	\$ 233,070	\$ 11,810	5.3%
NHRS Contributions	\$ 333,379	\$ 381,127	\$ 512,195	\$ 535,634	\$ 543,378	\$ 7,745	1.4%
Health/Dental Insurance	\$ 427,272	\$ 486,762	\$ 550,953	\$ 595,039	\$ 629,073	\$ 34,034	5.7%
Other Benefits	\$ 43,456	\$ 40,900	\$ 34,410	\$ 103,807	\$ 60,850	\$ (42,957)	-41.4%
<b>Total Benefits</b>	<b>\$ 958,217</b>	<b>\$ 1,084,599</b>	<b>\$ 1,292,933</b>	<b>\$ 1,455,739</b>	<b>\$ 1,466,371</b>	<b>\$ 10,632</b>	<b>0.7%</b>
<b>OPERATION</b>							
Supplies	\$ 49,160	\$ 57,162	\$ 84,105	\$ 81,282	\$ 78,580	\$ (2,702)	-3.3%
Textbooks	\$ 16,846	\$ 74,186	\$ 16,109	\$ 12,580	\$ 14,390	\$ 1,810	14.4%
Software	\$ 15,583	\$ 12,821	\$ 21,399	\$ 33,225	\$ 35,133	\$ 1,907	5.7%
Professional Development	\$ 21,629	\$ 3,500	\$ 33,667	\$ 48,420	\$ 57,177	\$ 8,757	18.1%
Printing/Postage	\$ 2,188	\$ 2,732	\$ 9,680	\$ 8,532	\$ 18,333	\$ 9,801	114.9%
Professional Services	\$ 183,410	\$ 141,353	\$ 319,251	\$ 419,017	\$ 428,400	\$ 9,383	2.2%
Equipment	\$ 89,936	\$ 74,008	\$ 89,428	\$ 81,278	\$ 79,709	\$ (1,569)	-1.9%
Furniture	\$ 14,668	\$ 7,130	\$ 2,926	\$ 9,772	\$ 13,993	\$ 4,221	43.2%
Professional Dues & Fees	\$ 23,871	\$ 16,603	\$ 27,580	\$ 39,568	\$ 36,208	\$ (3,360)	-8.5%
Repairs & Maintenance	\$ 62,774	\$ 210,667	\$ 297,438	\$ 74,627	\$ 103,602	\$ 28,974	38.8%
Tuition	\$ 264,436	\$ 333,368	\$ 490,967	\$ 647,923	\$ 795,473	\$ 147,550	22.8%
Utilities/Fuel	\$ 84,316	\$ 120,854	\$ 155,593	\$ 147,097	\$ 189,160	\$ 42,063	28.6%
Insurances and Other Operational Expenses	\$ 8,530	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 837,347</b>	<b>\$ 1,054,384</b>	<b>\$ 1,548,143</b>	<b>\$ 1,603,321</b>	<b>\$ 1,850,157</b>	<b>\$ 246,836</b>	<b>15.4%</b>
<b>TOTAL</b>	<b>\$ 3,863,099</b>	<b>\$ 4,479,106</b>	<b>\$ 5,478,468</b>	<b>\$ 5,902,994</b>	<b>\$ 6,300,092</b>	<b>\$ 397,097</b>	<b>6.7%</b>



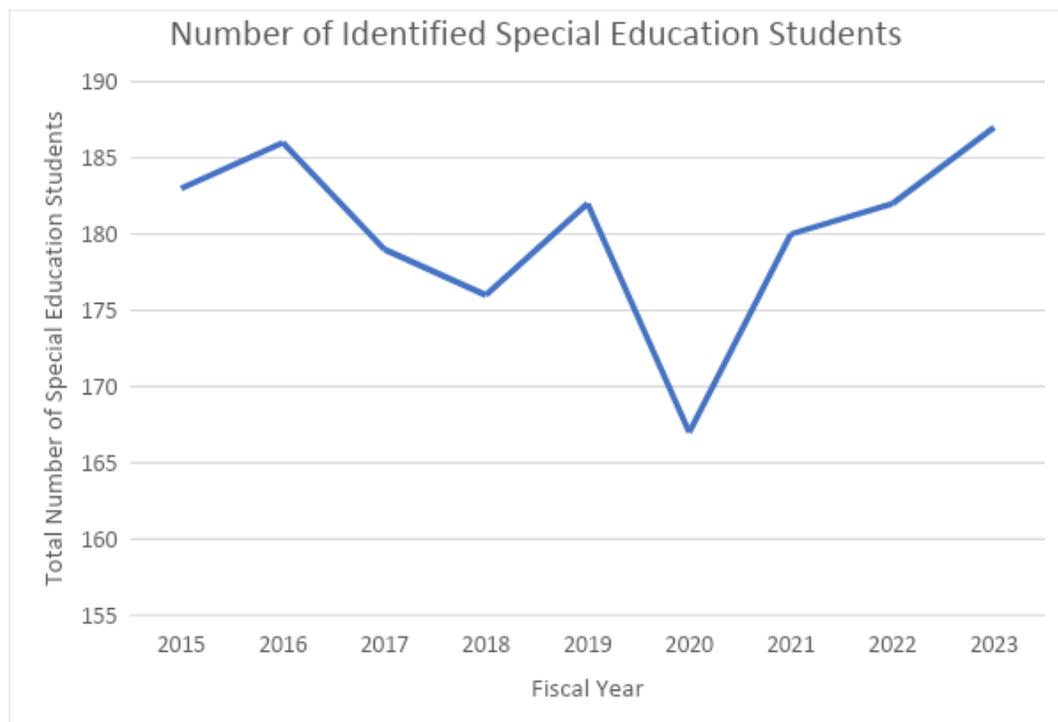


## *Student Services Budget Narrative*

*Presented by Erica MacNeil, Director of Student Services*

### **Enrollment**

The Special Education department serves students from age 3 to age 21. Currently, we have a total of 187 identified students. This represents 18% of the total student population (percentage excludes Preschool). This is a 0.9% increase over last year. While the district is seeing the total number of students decreasing, the number of students with disabilities is increasing. Over the last two years, we have seen a dramatic increase in the number of referrals made to special education.



### **Staffing**

The district employs 17 Special Education teachers (3 are funded with grant funds). This allows for an average of 11 students per teacher across the district. Below are more specifics by grade level. We have made efforts to keep our caseloads in line with other districts in the seacoast. Some of the averages are swayed by some of our teachers serving high-needs students as they serve fewer students than others. We are also using grant funding to increase support and services for students, this includes adding a social worker to help support the social and emotional needs of students and families.

	Average Case Load
PK	10
K - 5	12.5
6 - 8	9.5
9 - 12	9.25

In addition to our Special Education teachers, the district employs 1.6FTE Occupational Therapists, three Speech Pathologists, two School Psychologists, and two social workers.

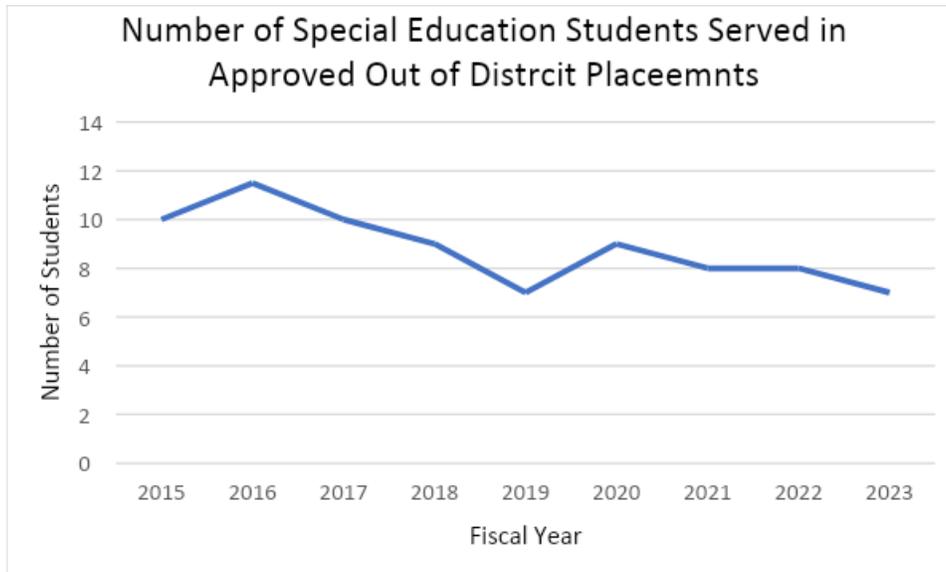
For the FY 24 budget, we are decreasing the Paraprofessional staffing levels by four and increasing by one special education teacher. These reductions are vacant positions. We began this school year down 18 Paraprofessionals, we have been able to hire and contract this service out to meet students' needs. Historically, we have been unable to fill approximately six positions in the last five years.

Highlights or shifts for the proposed budget:

- Staffing changes have resulted in an increase of about \$120,000. This is due to increased costs of benefits and salaries for these positions.
- Out-of-district tuition is increasing by \$144,000. This is a result of changes in students' placements.
- Charter School Student Services are increasing by \$13,000. Last year we saw an increase of approximately \$12,000. This is a result of students changing from our school to a local charter school and the cost associated with providing them with services outside of our schools.

### **Out-of-District Placements**

In addition to students served in the Newmarket Schools, there are another seven students being served in approved Special Education non-public schools or out-of-district placements. Then another four being served through contracted services and/or in Charter Schools.



### English to Speakers of Other Languages (ESOL)

We currently have 18 students receiving ESOL service who come from eight different home languages (Hebrew, Spanish, Mandarin, Lao, Thai, Gujarati, Greek and Chinese). The number of students requiring this service has been consistent, ranging from between 20 and 24 students per year.

(15-16 = 23, 16-17 = 22, 17-18 = 22, 18-19 = 24, 19-20 = 23, 20-21 = 24, 21-22 = 22). We also receive 1-2 new ESOL students every year. We employ 1 Teacher and 1 Tutor to serve the language development needs of this student population. At this point, we are looking to keep the same staffing levels in place for FY23. This keeps our caseload at 10 students. The goal of our department is to support students to gain proficiency in the English language. This includes listening, speaking, reading, and writing.

Students receive services based on their ACCESS test scores. The ACCESS is the state test for students who are identified as English language learners (ELL).





## General Administration

General Administration is composed of School Board expenditures, the Superintendent, the Assistant Superintendent and Superintendent's Office staff and operations.

**There net overall increase in this cost center for FY 24 is \$116,456.** This increase is primarily composed of increases in legal costs, the introduction of a Human Resources Consultant one (1) day per week and increases in salaries and benefits.

<i>General Administration</i>	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 159,577	\$ 275,022	\$ 286,824	\$ 286,278	\$ 298,580	\$ 12,302	4.3%
Administrative Support	\$ 199,500	\$ 52,088	\$ 55,458	\$ 54,080	\$ 62,982	\$ 8,902	16.5%
Other Non-Instructional	\$ 25,983	\$ 20,193	\$ 23,151	\$ 24,000	\$ 30,150	\$ 6,150	25.6%
<b>Total Salaries</b>	<b>\$ 385,060</b>	<b>\$ 347,303</b>	<b>\$ 365,433</b>	<b>\$ 364,358</b>	<b>\$ 391,712</b>	<b>\$ 27,354</b>	<b>7.5%</b>
<b>BENEFITS</b>							
FICA	\$ 27,721	\$ 24,920	\$ 25,566	\$ 27,770	\$ 28,845	\$ 1,075	3.9%
NHRS Contributions	\$ 35,825	\$ 34,585	\$ 46,908	\$ 47,854	\$ 48,040	\$ 186	0.4%
Health/Dental Insurance	\$ 45,939	\$ 81,565	\$ 37,502	\$ 39,440	\$ 42,770	\$ 3,330	8.4%
Other Benefits	\$ 38,959	\$ 79,440	\$ 6,552	\$ 7,399	\$ 6,500	\$ (899)	-12.1%
<b>Total Benefits</b>	<b>\$ 148,444</b>	<b>\$ 220,510</b>	<b>\$ 116,528</b>	<b>\$ 122,463</b>	<b>\$ 126,155</b>	<b>\$ 3,692</b>	<b>3.0%</b>
<b>OPERATION</b>							
Supplies	\$ 22,332	\$ 32,510	\$ 28,464	\$ 18,069	\$ 22,719	\$ 4,650	25.7%
Books	\$ 4,446	\$ 177	\$ 349	\$ 500	\$ 500	\$ -	0.0%
Software	\$ -	\$ -	\$ 3,432	\$ 8,202	\$ 8,250	\$ 48	0.6%
Professional Development	\$ 5,174	\$ 7,991	\$ 6,157	\$ 15,890	\$ 15,165	\$ (725)	-4.6%
Printing/Postage	\$ 10,444	\$ 7,513	\$ 4,643	\$ 10,580	\$ 11,378	\$ 798	7.5%
Professional Services	\$ 340,847	\$ 119,799	\$ 161,640	\$ 131,266	\$ 213,861	\$ 82,595	62.9%
Equipment	\$ -	\$ -	\$ 1,826	\$ 1,000	\$ 1,000	\$ -	0.0%
Furniture	\$ -	\$ 21,587	\$ -	\$ 5,000	\$ 3,000	\$ (2,000)	-40.0%
Professional Dues & Fees	\$ 11,092	\$ 13,017	\$ 13,558	\$ 10,950	\$ 12,510	\$ 1,560	14.2%
Repairs & Maintenance	\$ 6,999	\$ 51,934	\$ 23,342	\$ 8,551	\$ 8,419	\$ (132)	-1.5%
Utilities/Fuel	\$ 4,544	\$ 4,686	\$ 4,237	\$ 5,868	\$ 5,025	\$ (843)	-14.4%
Insurances and Other Operational Expenses	\$ 3,599	\$ 4,273	\$ 973	\$ 2,100	\$ 1,560	\$ (540)	-25.7%
<b>Total Operations</b>	<b>\$ 409,478</b>	<b>\$ 263,486</b>	<b>\$ 248,620</b>	<b>\$ 217,977</b>	<b>\$ 303,387</b>	<b>\$ 85,410</b>	<b>39.2%</b>
<b>TOTAL</b>	<b>\$ 942,981</b>	<b>\$ 831,299</b>	<b>\$ 730,581</b>	<b>\$ 704,798</b>	<b>\$ 821,253</b>	<b>\$ 116,456</b>	<b>16.5%</b>



## *Other Instructional Services*

*Presented by Patty Wons, Director of Curriculum, Instruction, Assessment and Professional Learning*

Most of the district and school improvement initiatives are funded in whole or part through state and federal grants. A summary of our current initiatives to improve teaching and learning follows:

- **Curriculum Development / Understanding by Design (UbD):** Continue to support middle and high school staff to complete the development of their UbD Stage I Document for each unit of study. By the end of the 2023 – 2024 school year, all departments will have their UbD Stage I documents developed for each unit of study and posted on the district website.
- **Mathematics:** All Math teachers continue to receive follow-up training to support the implementation of the Bridges and Illustrative Math Core Programs. During the 2022-2023 school year, Elementary Math teachers will receive small group and individual modeling and coaching each month through Demonstrated Success. Middle and high school Math teachers will receive small group and individual modeling and coaching through the Math Learning Center/Demonstrated Success to support the Illustrative Math Program. Support for all math teachers will continue into the 2023-2024 school year.
- **Literacy Program Review K-5:** This school year the Newmarket Elementary School staff are exploring literacy programs that include a K-5 scope and sequence and are aligned to the Science of Reading. Educators will engage in reviewing and evaluating several Core Reading Programs as an effective program is one of the foundations of a strong schoolwide literacy model. Evaluative tools and resources will be available during the pilot study so that a thoughtful selection is determined prior to implementation.
- **Universal Assessment:** The Newmarket School District continues the utilization of NWEA MAP assessments, testing all students in grades K-9 in Math and Reading. Students in Algebra I, Algebra II, and Geometry will also participate as needed. Additionally, students in grades K-5 are evaluated using MAP Reading Fluency, with progress monitoring readily available. To support the practice for analyzing data from these assessments, teachers continue to receive ongoing professional learning into the 2023-2024 school year.

- **MTSS (Multi-Tiered System of Support):** To fully implement an MTSS model in the Newmarket School District, teachers will continue to be supported in data inquiry, discussions, and finding solutions to meet the needs of all learners. Processes and protocols will be implemented to support an effective and efficient multi-tiered system of support to respond to instruction and behaviors at all levels.
- **Digital Learning Tools and Platforms:** During the 2022-24 school year and beyond, the Newmarket School District will add digital tools to support teaching and learning:
  - **Exact Path:** Personalized learning for students in grades3-9, linked to individual NWEA assessment result
  - **Edmentum Courseware:** Courses for students to address the recovery of competencies in all areas, including world languages
  - **Newsela:** Differentiated content for content areas that are mapped to courses and topics of study
  - **Purposeful People – Character Strong:** A research-based PreK-5 social and emotional learning and character curriculum
  - **Others as needed:** As new and exciting opportunities arise; we will be ready to support additional digital tools and platforms.

**Comprehensive Mentoring and Induction of New Staff:** The Newmarket School District is utilizing funding to fully support our comprehensive mentoring and induction program and the training of teacher mentors. The mission of the Newmarket School District Mentoring with Induction Program is to provide guidance and collaborative support to professionals in their first five years of service.

- Understanding district expectations
- Achieving personal and professional goals
- Developing sound instructional practices that lead to high-quality instruction and learning for all students
- Opportunities for experienced teachers to self-renew and revitalize through mentor service

<i>Other Instructional Services</i>		Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2022-23	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>								
Professional		\$ 99,935	\$ 64,950	\$ 65,089	\$ 45,000	\$ 45,000	\$ -	0.0%
	Total Salaries	\$ 99,935	\$ 64,950	\$ 65,089	\$ 45,000	\$ 45,000	\$ -	0.0%
<b>BENEFITS</b>								
FICA		\$ 7,645	\$ 5,160	\$ 4,792	\$ 3,443	\$ 3,443	\$ -	0.0%
NHRS Contributions		\$ 6,714	\$ 11,472	\$ 11,972	\$ 9,459	\$ 8,838	\$ (621)	-6.6%
	Total Benefits	\$ 14,359	\$ 16,632	\$ 16,764	\$ 12,902	\$ 12,281	\$ (621)	-4.8%
<b>OPERATION</b>								
Supplies		\$ 7,021	\$ 15,594	\$ 1,678	\$ 1,000	\$ 1,000	\$ -	0.0%
Software		\$ 17,386	\$ 15,563	\$ 16,098	\$ 25,000	\$ 7,937	\$ (17,063)	-68.3%
Professional Development		\$ 10,824	\$ 3,023	\$ 1,479	\$ 12,700	\$ 22,700	\$ 10,000	78.7%
Professional Services		\$ 8,940	\$ 9,020	\$ 10,745	\$ 5,000	\$ 5,000	\$ -	0.0%
Professional Dues & Fees		\$ -	\$ -	\$ 470	\$ -	\$ -	\$ -	0.0%
	Total Operations	\$ 44,171	\$ 43,200	\$ 30,469	\$ 43,700	\$ 36,637	\$ (7,063)	-16.2%
<b>TOTAL OTHER INSTRUCTIONAL</b>		\$ 158,465	\$ 124,782	\$ 112,322	\$ 101,602	\$ 93,918	\$ (7,684)	-7.6%



## *Business and Operations Budget Narrative*

*Presented by Janna Mellon, Business Administrator*

The Business and Support Services cost center is comprised of five distinct programs: Business, Finance, Food Service, Facilities and Regular Education Transportation.

### **Business and Finance**

In FY 24, Business and Finance has a proposed increase of \$25,817 (4.8%) primarily composed of salaries and benefits adjustments made as a result of our salary study in FY 23. Professional development has also increased to allow for some additional training and development needs.

Cost increases in Health Insurance (+9.5%), Dental Insurance (+1.5%) have been reflected in department and building budgets as shown earlier in this report. Property and Liability Insurance (+5.0%) and Workers' Compensation (+6.0%) which are included in Insurances and Other Operational Expenses below have been partially offset by a decrease of \$10K in our expected transfer to Food Service for FY 24. See the Food Service analysis below for more details.

<b><i>Business and Finance</i></b>	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ -	\$ 102,000	\$ 105,040	\$ 107,151	\$ 114,704	\$ 7,553	7.0%
Salaries Administrative Support	\$ -	\$ 149,132	\$ 161,844	\$ 170,693	\$ 185,274	\$ 14,581	8.5%
<b>Total Salaries</b>	\$ -	\$ 251,132	\$ 266,884	\$ 277,844	\$ 299,978	\$ 22,134	8.0%
<b>BENEFITS</b>							
FICA	\$ -	\$ 18,463	\$ 19,528	\$ 21,255	\$ 22,948	\$ 1,693	8.0%
NHRS Contributions	\$ -	\$ 34,346	\$ 44,797	\$ 46,523	\$ 47,595	\$ 1,073	2.3%
Health/Dental Insurance	\$ -	\$ 42,246	\$ 51,617	\$ 56,206	\$ 60,949	\$ 4,743	8.4%
Other Benefits	\$ -	\$ 19,791	\$ 18,653	\$ 19,875	\$ 20,093	\$ 219	1.1%
<b>Total Benefits</b>	\$ -	\$ 114,847	\$ 134,595	\$ 143,858	\$ 151,586	\$ 7,728	5.4%
<b>OPERATION</b>							
Supplies	\$ -	\$ 3,878	\$ 4,146	\$ 4,800	\$ 4,800	\$ -	0.0%
Textbooks	\$ -	\$ 184	\$ -	\$ 150	\$ 100	\$ (50)	-33.3%
Professional Development	\$ -	\$ 768	\$ 4,249	\$ 5,295	\$ 7,275	\$ 1,980	37.4%
Printing/Postage	\$ -	\$ 1,137	\$ 1,715	\$ 2,596	\$ 3,145	\$ 549	21.2%
Professional Services	\$ -	\$ -	\$ 1,155	\$ -	\$ -	\$ -	0.0%
Repairs/Maintenance	\$ -	\$ 3,880	\$ 867	\$ 2,038	\$ 2,538	\$ 500	24.5%
Equipment	\$ -	\$ 1,412	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%
Professional Dues & Fees	\$ -	\$ 454	\$ 664	\$ 600	\$ 625	\$ 25	4.2%
Insurances and Other Operational Expenses	\$ 8,334	\$ 374,577	\$ 639,291	\$ 99,137	\$ 92,087	\$ (7,050)	-7.1%
<b>Total Operations</b>	\$ 8,334	\$ 386,290	\$ 652,086	\$ 116,116	\$ 112,070	\$ (4,046)	-3.5%
<b>TOTAL</b>	\$ 8,334	\$ 752,269	\$ 1,053,566	\$ 537,818	\$ 563,634	\$ 25,817	4.8%

## Transportation

In June 2021, we entered a new five (5) year agreement for regular transportation. FY 23-24 will represent the third year of this agreement. Our agreement includes daily transportation with a six (6) bus fleet. A 3.7 % increase in transportation costs associated with this agreement is included in our proposed FY 24 budget.

<b><i>Transportation-District</i></b>	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
Regular Transportation	\$ 300,556	\$ 321,800	\$ 341,831	\$ 369,801	\$ 383,558	\$ 13,757	3.7%
<b>TOTAL TRANSPORTATION</b>	<b>\$ 300,556</b>	<b>\$ 321,800</b>	<b>\$ 341,831</b>	<b>\$ 369,801</b>	<b>\$ 383,558</b>	<b>\$ 13,757</b>	<b>3.7%</b>

## **Food Service**

Due to significant labor challenges, to best meet the needs of students, we found it necessary to outsource Food Service operations at the JSHS beginning in 2021. This year we have expanded our operational model to the Elementary school as well. As a result of our shift to this model, you will see a decrease in salaries and benefits and an increase in operation expenses. Food Service Management fees are inclusive of labor, benefits, food, and all other operational costs. Overall, our proposed budget includes a \$19,027 increase (4.7%). While not reflected in the expenditures shown below, it is important to know that USDA waivers that allowed the district to serve free meals to students regardless of Free and Reduced meal eligibility status have expired. While these waivers were in place, the district received additional Federal Child Nutrition revenues (see page 9 for revenue details) and this additional revenue led to a positive surplus in our Food Service fund for the first time in many years. In fact, for many years the district had budgeted for an anticipated transfer from the General Fund to offset a negative fund balance in our Food Service fund. Program guidelines require that any surplus balance be restricted and carried forward in the Food Service fund and further, allows for this surplus balance to offset a deficit balance in future years.

<b><i>Food Services</i></b>	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>							
Salaries Administrator	\$ 41,543	\$ 43,730	\$ -	\$ 46,843	\$ -	\$ (46,843)	-100.0%
Salaries Other Non-Instructional	\$ 99,894	\$ 67,412	\$ 110,261	\$ 53,125	\$ -	\$ (53,125)	-100.0%
<b>Total Salaries</b>	<b>\$ 141,437</b>	<b>\$ 111,142</b>	<b>\$ 110,261</b>	<b>\$ 99,968</b>	<b>\$ -</b>	<b>\$ (99,968)</b>	<b>-100.0%</b>
<b>BENEFITS</b>							
FICA	\$ 10,568	\$ 8,189	\$ 8,143	\$ 7,670	\$ -	\$ (7,670)	-100.0%
NHRS Contributions	\$ 8,737	\$ 7,646	\$ 10,036	\$ 6,586	\$ -	\$ (6,586)	-100.0%
Health/Dental Insurance	\$ 20,259	\$ 17,174	\$ 18,417	\$ 9,975	\$ -	\$ (9,975)	-100.0%
Other Benefits	\$ 1,095	\$ 542	\$ -	\$ 444	\$ -	\$ (444)	-100.0%
<b>Total Benefits</b>	<b>\$ 40,660</b>	<b>\$ 33,551</b>	<b>\$ 36,596</b>	<b>\$ 24,676</b>	<b>\$ -</b>	<b>\$ (24,676)</b>	<b>-100.0%</b>
<b>OPERATION</b>							
Supplies	\$ 6,832	\$ 10,185	\$ 3,491	\$ 4,300	\$ -	\$ (4,300)	-100.0%
Food	\$ 120,073	\$ 82,479	\$ 78,879	\$ 73,000	\$ -	\$ (73,000)	-100.0%
Professional Development	\$ 640	\$ 37	\$ 407	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Printing/Postage	\$ -	\$ 110	\$ -	\$ 250	\$ -	\$ (250)	-100.0%
Equipment	\$ -	\$ 486	\$ 8,629	\$ -	\$ 2,000	\$ 2,000	
Professional Services	\$ -	\$ 54,616	\$ 239,495	\$ 191,038	\$ 412,259	\$ 221,221	115.8%
Repairs/Maintenance	\$ 1,956	\$ 11,728	\$ 6,061	\$ 6,803	\$ 6,803	\$ -	0.0%
Dues	\$ 976	\$ 976	\$ 840	\$ 1,000	\$ -	\$ (1,000)	-100.0%
<b>Total Operations</b>	<b>\$ 130,477</b>	<b>\$ 160,617</b>	<b>\$ 337,802</b>	<b>\$ 277,391</b>	<b>\$ 421,062</b>	<b>\$ 143,671</b>	<b>51.8%</b>
<b>TOTAL</b>	<b>\$ 312,574</b>	<b>\$ 305,310</b>	<b>\$ 484,659</b>	<b>\$ 402,034</b>	<b>\$ 421,062</b>	<b>\$ 19,027</b>	<b>4.7%</b>

## District-Wide Facilities

### Facilities Maintenance Model Change:

Beginning in the fall of 2020, we found it necessary to implement a hybrid facilities maintenance model that included outsourced custodial services in conjunction with our own Facilities staff. Over the past two years, this model has evolved to include outsourced custodial services, the shift of our own staff to new Facilities Technician positions and an increase to a full-time Facilities Director. Several factors have led to these additional modifications to our facilities maintenance model over the past two years: the updating of our building systems with modern technology, a significant increase in our square footage as shown in the charts below, further contraction of the labor market and the continued need for heightened sanitation protocols to address COVID-19 in our facilities.

In FY 24, all Facilities roles have been shifted to the district level to better address our facility's needs. This shift has resulted in a significant increase in salaries and benefits at the district level as shown below, with offsetting reductions in staffing reflected in the building budgets presented earlier. Overall district-wide, in FY 24 we are proposing a decrease of 0.5 FTE by eliminating a vacant part-time facilities technician.

### Utilities Costs:

Overall, costs associated with utilities including water, sewer, electric, propane and oil are expected to slightly decrease from our FY 23 budgeted amounts due to primarily to predictions that fuel costs will stabilize somewhat over the next year. This slight decrease is also partly due to more accurate budgeting following the completion of building expansion projects and a return to more normal operational levels.

### Facilities:



**Elementary School**

- 23,000 SQUARE FEET ADDED
- 18,000 SQUARE FEET RENOVATED
- TOTAL FACILITY SQUARE FOOTAGE = 85,007



**Junior Senior High School**

- 54,000 SQUARE FEET ADDED
- 60,000 SQUARE FEET RENOVATED
- TOTAL FACILITY SQUARE FOOTAGE = 129,529

<i><b>Facilities</b></i>	Expended 2019-20	Expended 2020-21	Expended 2021-22	Adopted 2022-23	Proposed 2023-24	Change	% Increase/ (Decrease)
<b>SALARIES - STAFF</b>							
Salaries Administrator	\$ -	\$ -	\$ 74,926	\$ 89,610	\$ 96,814	\$ 7,204	8.0%
Salaries Other Non-Instructional	\$ 120,478	\$ 73,533	\$ -	\$ -	\$ 251,629	\$ 251,629	0.0%
<b>Total Salaries</b>	\$ 120,478	\$ 73,533	\$ 74,926	\$ 89,610	\$ 348,443	\$ 258,833	288.8%
<b>BENEFITS</b>							
FICA	\$ 5,072	\$ 5,585	\$ 5,639	\$ 6,855	\$ 26,762	\$ 19,907	290.4%
NHRS Contributions	\$ 7,230	\$ 3,939	\$ 9,551	\$ 12,599	\$ 35,266	\$ 22,667	179.9%
Health/Dental Insurance	\$ 3,789	\$ 3,160	\$ 7,302	\$ 9,975	\$ 42,770	\$ 32,795	328.8%
Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ 1,388	\$ 1,388	0.0%
<b>Total Benefits</b>	\$ 16,091	\$ 12,684	\$ 22,492	\$ 29,429	\$ 106,186	\$ 76,757	260.8%
<b>OPERATION</b>							
Supplies	\$ -	\$ 1,815	\$ 2,040	\$ -	\$ -	\$ -	0.0%
Professional Development	\$ -	\$ 1,850	\$ 120	\$ 3,410	\$ 760	\$ (2,650)	-77.7%
Professional Services	\$ 35,226	\$ 5,015	\$ 1,510	\$ 157	\$ 213	\$ 55	35.2%
Repairs/Maintenance	\$ 14,902	\$ 9,408	\$ 3,844	\$ 3,790	\$ 3,620	\$ (170)	-4.5%
Equipment	\$ -	\$ (6,421)	\$ -	\$ -	\$ -	\$ -	0.0%
Insurances and Other Operational Expenses	\$ 45,594	\$ 65,168	\$ 56,712	\$ 72,293	\$ 75,108	\$ 2,815	3.9%
<b>Total Operations</b>	\$ 95,722	\$ 76,834	\$ 64,226	\$ 79,650	\$ 79,701	\$ 51	0.1%
<b>TOTAL</b>	<b>\$232,291</b>	<b>\$163,051</b>	<b>\$161,644</b>	<b>\$198,689</b>	<b>\$534,329</b>	<b>\$335,640</b>	<b>168.9%</b>

**Technology and Information Services**

The FY24 technology budget request is designed to support the district’s operational needs and instructional goals. Overall, the technology budget increased by 18.8% compared to last year. The main drivers include increases in technology staffing and professional development, relocating existing software requests within the budget, and, in general, a rise in technology services and subscriptions.

Year after year, there has been an increase in demand for technical support throughout the district. This is due primarily to the deployment of 1:1 student device in grades Pre-K through 12

and the fact that all staff and students are using/relying on technology daily. Due to this increased need for technical support, a request has been made to increase the Summer IT Assistant position from part-time to full, an increase of .65 FTE. In addition, funds have been requested that will be used to provide professional development and extended learning opportunities for Technology department staff. Strengthening the technical knowledge and skills of existing technology staff will improve the department's effectiveness in supporting staff and students.

During the budget-building process, all software-related requests in the general operating budget were identified and relocated to the technology department. This move aligns the budget with New Hampshire municipal finance law and provides the technology department with complete visibility into the software being used throughout the district. This insight assists in eliminating duplicate budget requests for the same software applications. Funneling all software purchases through the technology office helps to ensure the district is only acquiring software applications that adhere to the minimum student data privacy standards set forth by the State of New Hampshire, resulting in a safer and more secure digital environment.

The district continues to upgrade technology devices in accordance with our equipment replacement schedule, providing staff and students with reliable devices and an enterprise-class computer network that is secure, modern, and reliable. This includes continuing to support our 1:1 device initiative which now extends from pre-kindergarten all the way through to grade 12. Each year, our 5th-grade and 9th-grade students receive brand-new Chromebooks and carrying cases. In addition, one-quarter of all staff laptops will be replaced in FY24. Although equipment replacement falls under the Technology Department's authority, the actual costs associated with replacing these devices reside in the building-level budgets under "equipment".

<b>Technology</b>		Expende d 2019-20	Expende d 2020-21	Expende d 2021-22	Adopte d 2022-23	Propose d 2023-24	Change	% Incre ase/ (De crease)
<b>SALARIES - STAFF</b>								
	Salaries Administrator	\$ -	\$ -	\$ 89,630	\$ 92,319	\$ 102,617	\$ 10,298	11.2%
	Salaries Other Non-Instructional	\$ 194,675	\$ 215,539	\$ 206,505	\$ 200,288	\$ 246,047	\$ 45,759	22.8%
	<b>Total Salaries</b>	<b>\$ 194,675</b>	<b>\$ 215,539</b>	<b>\$ 296,135</b>	<b>\$ 292,607</b>	<b>\$ 348,664</b>	<b>\$ 56,057</b>	<b>19.2%</b>
<b>BENEFITS</b>								
	FICA	\$ 14,525	\$ 15,698	\$ 21,692	\$ 22,434	\$ 26,673	\$ 4,239	18.9%
	NHRS Contributions	\$ 21,050	\$ 22,294	\$ 43,819	\$ 39,717	\$ 47,174	\$ 7,458	18.8%
	Health/Dental Insurance	\$ 25,533	\$ 44,716	\$ 54,559	\$ 68,447	\$ 85,072	\$ 16,625	24.3%
	Other Benefits	\$ 1,530	\$ -	\$ -	\$ 650	\$ -	\$ (650)	-100.0%
	<b>Total Benefits</b>	<b>\$ 62,638</b>	<b>\$ 82,709</b>	<b>\$ 120,070</b>	<b>\$ 131,248</b>	<b>\$ 158,919</b>	<b>\$ 27,672</b>	<b>21.1%</b>
<b>OPERATION</b>								
	Supplies	\$ 297	\$ 459	\$ 80	\$ 300	\$ 300	\$ -	0.0%
	Software	\$ 80,027	\$ 104,917	\$ 117,016	\$ 114,606	\$ 131,790	\$ 17,184	15.0%
	Professional Services	\$ 2,950	\$ 12,980	\$ 16,929	\$ 7,000	\$ 7,000	\$ -	0.0%
	Professional Development	\$ 8,490	\$ -	\$ 829	\$ 3,000	\$ 12,523	\$ 9,523	317.4%
	Phones/Internet	\$ 30,821	\$ 44,789	\$ 36,639	\$ 37,440	\$ 37,680	\$ 240	0.6%
	Repairs/Maintenance	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.0%
	Equipment	\$ 84,143	\$ 4,891	\$ 19,708	\$ 4,000	\$ 4,500	\$ 500	12.5%
	Professional Dues & Fees	\$ -	\$ 340	\$ -	\$ 340	\$ 340	\$ -	0.0%
	Insurances and Other Operational Expenses	\$ 678	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Operations</b>	<b>\$ 207,406</b>	<b>\$ 168,376</b>	<b>\$ 191,202</b>	<b>\$ 167,186</b>	<b>\$ 194,633</b>	<b>\$ 27,447</b>	<b>16.4%</b>
	<b>TOTAL</b>	<b>\$ 464,719</b>	<b>\$ 466,624</b>	<b>\$ 607,406</b>	<b>\$ 591,041</b>	<b>\$ 702,216</b>	<b>\$ 111,176</b>	<b>18.8%</b>



*Debt Service*

**DEBT SERVICE**

***Debt Service***

	Expended 2019-20	Expended 2020-21	Expended 2021-22	Expended 2022-23	Proposed 2023-24	Change
Principal	\$ 655,000	\$ 690,000	\$ 725,000	\$ 765,000	\$ 805,000	\$ 40,000
Interest	\$ 1,442,388	\$ 1,408,090	\$ 1,372,008	\$ 1,334,013	\$ 1,293,978	\$ (40,035)
Total Debt Service	\$ 2,097,388	\$ 2,098,090	\$ 2,097,008	\$ 2,099,013	\$ 2,098,978	\$ (35)

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT*	CALENDAR YEAR TOTAL PAYMENT	FISCAL YEAR TOTAL PAYMENT
	02/15/18				\$878,063.78	\$878,063.78		\$878,063.78
1	08/15/18	\$35,816,700.00	\$626,700.00	5.100%	745,525.85	1,372,225.85	\$2,250,289.63	
	02/15/19				729,545.00	729,545.00		2,101,770.85
2	08/15/19	35,190,000.00	655,000.00	5.100%	729,545.00	1,384,545.00	2,114,090.00	
	02/15/20				712,842.50	712,842.50		2,097,387.50
3	08/15/20	34,535,000.00	690,000.00	5.100%	712,842.50	1,402,842.50	2,115,685.00	
	02/15/21				695,247.50	695,247.50		2,098,090.00
4	08/15/21	33,845,000.00	725,000.00	5.100%	695,247.50	1,420,247.50	2,115,495.00	
	02/15/22				676,760.00	676,760.00		2,097,007.50
5	08/15/22	33,120,000.00	765,000.00	5.100%	676,760.00	1,441,760.00	2,118,520.00	
	02/15/23				657,252.50	657,252.50		2,099,012.50
6	08/15/23	32,355,000.00	805,000.00	5.100%	657,252.50	1,462,252.50	2,119,505.00	
	02/15/24				636,725.00	636,725.00		2,098,977.50
7	08/15/24	31,550,000.00	845,000.00	5.100%	636,725.00	1,481,725.00	2,118,450.00	
	02/15/25				615,177.50	615,177.50		2,096,902.50
8	08/15/25	30,705,000.00	885,000.00	5.100%	615,177.50	1,500,177.50	2,115,355.00	
	02/15/26				592,610.00	592,610.00		2,092,787.50
9	08/15/26	29,820,000.00	935,000.00	5.100%	592,610.00	1,527,610.00	2,120,220.00	
	02/15/27				568,767.50	568,767.50		2,096,377.50
10	08/15/27	28,885,000.00	980,000.00	5.100%	568,767.50	1,548,767.50	2,117,535.00	
	02/15/28				543,777.50	543,777.50		2,092,545.00
11	08/15/28	27,905,000.00	1,030,000.00	5.100%	543,777.50	1,573,777.50	2,117,555.00	
	02/15/29				517,512.50	517,512.50		2,091,290.00
12	08/15/29	26,875,000.00	1,080,000.00	4.100%	517,512.50	1,597,512.50	2,115,025.00	
	02/15/30				495,372.50	495,372.50		2,092,885.00
13	08/15/30	25,795,000.00	1,120,000.00	4.100%	495,372.50	1,615,372.50	2,110,745.00	
	02/15/31				472,412.50	472,412.50		2,087,785.00
14	08/15/31	24,675,000.00	1,170,000.00	4.100%	472,412.50	1,642,412.50	2,114,825.00	
	02/15/32				448,427.50	448,427.50		2,090,840.00
15	08/15/32	23,505,000.00	1,215,000.00	4.100%	448,427.50	1,663,427.50	2,111,855.00	
	02/15/33				423,520.00	423,520.00		2,086,947.50
16	08/15/33	22,290,000.00	1,260,000.00	3.100%	423,520.00	1,683,520.00	2,107,040.00	
	02/15/34				403,990.00	403,990.00		2,087,510.00

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TO TAL PAYMENT*	CALENDAR YEAR TO TAL PAYMENT	FISCAL YEAR TO TAL PAYMENT
17	08/15/34	21,030,000.00	1,295,000.00	3.100%	403,990.00	1,698,990.00	2,102,980.00	
	02/15/35				383,917.50	383,917.50		2,082,907.50
18	08/15/35	19,735,000.00	1,335,000.00	3.100%	383,917.50	1,718,917.50	2,102,835.00	
	02/15/36				363,225.00	363,225.00		2,082,142.50
19	08/15/36	18,400,000.00	1,375,000.00	3.100%	363,225.00	1,738,225.00	2,101,450.00	
	02/15/37				341,912.50	341,912.50		2,080,137.50
20	08/15/37	17,025,000.00	1,420,000.00	3.100%	341,912.50	1,761,912.50	2,103,825.00	
	02/15/38				319,902.50	319,902.50		2,081,815.00
21	08/15/38	15,605,000.00	1,470,000.00	4.100%	319,902.50	1,789,902.50	2,109,805.00	
	02/15/39				289,767.50	289,767.50		2,079,670.00
22	08/15/39	14,135,000.00	1,530,000.00	4.100%	289,767.50	1,819,767.50	2,109,535.00	
	02/15/40				258,402.50	258,402.50		2,078,170.00
23	08/15/40	12,605,000.00	1,590,000.00	4.100%	258,402.50	1,848,402.50	2,106,805.00	
	02/15/41				225,807.50	225,807.50		2,074,210.00
24	08/15/41	11,015,000.00	1,655,000.00	4.100%	225,807.50	1,880,807.50	2,106,615.00	
	02/15/42				191,880.00	191,880.00		2,072,687.50
25	08/15/42	9,360,000.00	1,725,000.00	4.100%	191,880.00	1,916,880.00	2,108,760.00	
	02/15/43				156,517.50	156,517.50		2,073,397.50
26	08/15/43	7,635,000.00	1,795,000.00	4.100%	156,517.50	1,951,517.50	2,108,035.00	
	02/15/44				119,720.00	119,720.00		2,071,237.50
27	08/15/44	5,840,000.00	1,870,000.00	4.100%	119,720.00	1,989,720.00	2,109,440.00	
	02/15/45				81,385.00	81,385.00		2,071,105.00
28	08/15/45	3,970,000.00	1,945,000.00	4.100%	81,385.00	2,026,385.00	2,107,770.00	
	02/15/46				41,512.50	41,512.50		2,067,897.50
29	08/15/46	2,025,000.00	2,025,000.00	4.100%	41,512.50	2,066,512.50	2,108,025.00	2,066,512.50
TOTALS			\$35,816,700.00		\$25,551,369.63	\$61,368,069.63	\$61,368,069.63	\$61,368,069.63



## *Appendix A – Budget Calendar*

Date	Event	Details
<b>August 4, 2022</b>	Distribute preliminary budget information to District Administrators.	Distribute budget reports showing past three budget cycles to Administrators. Distribute Draft FY 24 Budget Calendar for feedback.
<b>August 8, 2022</b>	Align Budget Calendar with NH DRA Calendar	Once DRA releases the SB2 DRA calendar, modify our draft calendar with DRA to ensure that we meet all statutorily mandated dates.
<b>August 18, 2022</b>	Adopt FY'24 Board Budget Goals and Priorities	School Board to vote to approve / adopt FY'24 Budget Goals and Priorities
<b>August 18, 2022</b>	Board reviews Draft FY 24 Draft Calendar	Review and adjustment of FY'24 Budget Calendar.
<b>August 29, 2022</b>	Submit FY 24 Draft Budget Calendar to Budget Committee	Review, modify (if needed), and approve FY'24 Draft Budget Calendar
<b>September 1, 2022</b>	Distribute Final FY'24 Budget Calendar for Board final review. Adopt Budget Calendar FY 24	Submitted to School Board for Review and Comment and adoption. Vote on FY'24 Calendar.
<b>September 9, 2022</b>	Distribute FY'24 Budget goals and additional guidance to Administrators.	Send budget development guidance and templates to principals and administrators
<b>September 26, 2022</b>	School and Department Budget Requests Due.	Building principals and department heads submit their FY'24 Budget requests to Superintendent and School Business Administrator.
<b>October 3-7, 2022</b>	Meetings with Department Heads to review requests	Department Heads meet with BA and Superintendent to review FY'24 budget requests.
<b>October 17, 2022</b>	Budget Work Session 12:00- 4:00 pm	Superintendent and SB meet with school and district administrators to review and discuss FY'24 budget requests
<b>October 27, 2022</b>	FY'24 Budget Overview Presentation	Presentation to the School Board on the Superintendent's Recommended FY'24 Budget
<b>November 3, 2022</b>	FY'24 School Board Budget Review (@ Regular SB meeting)	School Board reviews, discusses, and deliberates on FY'24 Superintendent's Recommended Budget
<b>November 17, 2022</b>	Adopt FY'24 School Board Budget	School Board votes to adopt FY'24 Superintendent's Recommended Budget which becomes FY'24 School Board Budget
<b>November 21, 2022</b>	Last day for FY'24 School Board Budget to be sent to Town Budget Committee	FY'24 School Board budget submitted to Town Budget Committee
<b>November 28, 2022</b>	School District Budget Presentation to Budget Committee, 6:30 pm	Budget Committee reviews FY'24 School Board Budget with School Board, Superintendent, and SBA
<b>December 15, 2022</b>	School Board Reviews School Warrant Articles	School Board reviews Warrant Article prior to submission and posting
<b>December 22, 2022</b>	Post Notice of Public Hearing on January 9 <sup>th</sup> -School District FY'24 Budget	Posted and published in newspaper at least 7 days prior to hearing and no later than 2 <sup>nd</sup> Tuesday in January (1/10/23). 40:13, II-a(a); 32:5
<b>January 9, 2023</b>	Budget Committee Public Hearing on School District Budget (Town Hall Auditorium) 6:30 pm	Public Hearing must be held no later than 25 days before annual town meeting and requires 7 days' notice. 40:13-a(c); 32:5





## *FY 24 Budget Report Appendix B*

### *FY 2024 Default Budget*

In accordance with RSA 40:13, each district that has adopted an Official Ballot Referenda instead of a Traditional Town meeting (also known as SB2) must calculate a Default budget to present to voters on the annual warrant. RSA 40:13 defines "Default budget" as "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 and by salaries and benefits of positions that have been eliminated in the proposed budget."

#### **Included in the FY24 Default Budget:**

- Salary increases and benefits that have been previously incurred as a result of a contractual agreement (ie. a Collective Bargaining Agreement). In FY 23, the NTA collective bargaining agreement was approved by the voters in a separate warrant article, and therefore, the costs associated with that CBA are included in both the FY 23 total approved operating budget, and the FY default operating budget.
- Staffing "breakage": When a position is filled with a new hire and the salary rate is different than the original budgeted amount for the position, the increase or decrease is reflected in the default.
- Increases/decreases in required NHRS contribution percentages have been included. Employer contribution rates for Teachers have decreased by 1.38% and the rates paid for non-teachers have also decreased by 0.53% from FY23. Employer contributions are required by law and are rates are revised bi-ennially by NHRS.
- FICA calculations have been increased/decreased based on the FY 24 default salary totals, as required by law.
- Increases/decreases as required by IDEA for the costs of Special Education services including Special Education transportation.
- Increases/decreases in insurance premiums as required to maintain operations and remain in compliance with the conditions of our long term debt obligations.
- Health Insurance and dental insurance costs correspond with employee FY 24 elections of plan types. In some cases these changes result in an increase and in some cases these changes result in a decrease.

#### **Excluded from the FY24 Default Budget:**

- Proposed FY 24 salary increases and benefits that have not been previously incurred as a result of a contractual agreement.
- Any proposed new FY 24 positions and their associated benefits have been excluded from the default budget as well.
- Any open budgeted position that the district is not actively trying to fill.
- Costs associated with the purchase of equipment, outside of an annually budgeted replacement cycle, unlikely to occur in the next fiscal cycle.

#### **Analysis of significant changes in the FY24 Default budget:**

- Increases in Regular, Special Programs, Student Support Services stem primarily from salaries and benefits for collective bargaining agreements approved by voters in March

2022. Severance payments have also now shifted to these lines from the Other School Board function.

- The decrease shown in Other Administration stems from administrative assistant position FTEs that were budgeted as full-time in FY 23, but ultimately remained as school year positions.
- The decrease in Plant and Operations stems primarily from the removal of custodial positions at our schools.
- Severance payments previously budgeted as a lump sum in the Other School Board function are now accounted for in the purpose lines from which they ultimately will be paid.
- The decrease shown in Student Transportation reflects only increases in Special Education Transportation. All other transportation costs have been held at FY 23 budgeted amounts.

A summary of these specific changes, shown by line item is included below. The total increase for FY 24 default is \$709,913 based on the voted FY 23 Budget. ***It should also be noted that the FY 24 default budget presented below represents a decrease of \$708,217 (2.73%) from our proposed FY 24 operating budget of \$26,652,112 as shown in our FY 24 Proposed Budget Report..***

Purpose	2023-SB Approved	2024-DEFAULT	Increase / (Decrease)
Regular Programs	\$ 8,172,947	\$ 8,666,804	\$ 493,857
Special Programs	\$ 4,423,974	\$ 4,761,890	\$ 337,916
Vocational Programs	\$ 202,473	\$ 202,473	\$ -
Other Programs	\$ 409,978	\$ 407,177	\$ (2,801)
Student Support Services	\$ 1,693,986	\$ 1,791,236	\$ 97,250
Instructional Staff Services	\$ 1,179,859	\$ 1,170,493	\$ (9,367)
Other School Board	\$ 270,960	\$ 170,983	\$ (99,977)
SAU Management Services	\$ 956,327	\$ 947,849	\$ (8,477)
All Other Administration	\$ 1,236,615	\$ 1,210,374	\$ (26,241)
Business	\$ 418,806	\$ 422,165	\$ 3,359
Plant Operations and Maintenance	\$ 1,851,925	\$ 1,786,174	\$ (65,751)
Student Transportation	\$ 1,042,877	\$ 1,010,283	\$ (32,594)
Support Service, Central and Other	\$ 116,218	\$ 119,965	\$ 3,747
Food Service Operations	\$ 402,034	\$ 421,062	\$ 19,027
Building Improvement Services	\$ 15,990	\$ 15,990	\$ -
Debt Service-Principal	\$ 765,000	\$ 805,000	\$ 40,000
Debt Service-Interest	\$ 1,334,013	\$ 1,293,978	\$ (40,035)
Transfers To Food Service	\$ 40,000	\$ 40,000	\$ -
To Other Special Revenue	\$ 700,000	\$ 700,000	\$ -
<b>Total</b>	<b>\$ 25,233,982</b>	<b>\$ 25,943,895</b>	<b>\$ 709,913</b>





Default Budget of the School District

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$8,172,947	\$493,857	\$0	\$8,666,804
1200-1299	Special Programs	\$4,423,974	\$337,916	\$0	\$4,761,890
1300-1399	Vocational Programs	\$202,473	\$0	\$0	\$202,473
1400-1499	Other Programs	\$409,978	(\$2,802)	\$0	\$407,176
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>\$13,209,372</b>	<b>\$828,971</b>	<b>\$0</b>	<b>\$14,038,343</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$1,693,986	\$97,250	\$0	\$1,791,236
2200-2299	Instructional Staff Services	\$1,179,859	(\$9,366)	\$0	\$1,170,493
<b>Support Services Subtotal</b>		<b>\$2,873,845</b>	<b>\$87,884</b>	<b>\$0</b>	<b>\$2,961,729</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$270,960	(\$99,977)	\$0	\$170,983
<b>General Administration Subtotal</b>		<b>\$270,960</b>	<b>(\$99,977)</b>	<b>\$0</b>	<b>\$170,983</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$956,327	(\$8,478)	\$0	\$947,849
2400-2499	School Administration Service	\$1,236,615	(\$26,241)	\$0	\$1,210,374
2500-2599	Business	\$418,806	\$3,359	\$0	\$422,165
2600-2699	Plant Operations and Maintenance	\$1,851,925	(\$65,751)	\$0	\$1,786,174
2700-2799	Student Transportation	\$1,042,877	(\$32,594)	\$0	\$1,010,283
2800-2999	Support Service, Central and Other	\$116,218	\$3,747	\$0	\$119,965
<b>Executive Administration Subtotal</b>		<b>\$5,622,768</b>	<b>(\$125,958)</b>	<b>\$0</b>	<b>\$5,496,810</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$402,034	\$19,028	\$0	\$421,062
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$402,034</b>	<b>\$19,028</b>	<b>\$0</b>	<b>\$421,062</b>
<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	\$15,990	\$0	\$0	\$15,990



**Default Budget of the School District**

4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$15,990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,990</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$765,000	\$40,000	\$0	\$805,000
5120	Debt Service - Interest	\$1,334,013	(\$40,035)	\$0	\$1,293,978
	<b>Other Outlays Subtotal</b>	<b>\$2,099,013</b>	<b>(\$35)</b>	<b>\$0</b>	<b>\$2,098,978</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$40,000	\$0	\$0	\$40,000
5222-5229	To Other Special Revenue	\$700,000	\$0	\$0	\$700,000
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	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>	<b>\$740,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$740,000</b>
<b>Total Operating Budget Appropriations</b>		<b>\$25,233,982</b>	<b>\$709,913</b>	<b>\$0</b>	<b>\$25,943,895</b>



**Default Budget of the School District**

Account	Explanation
<i>No reasons entered for reductions/increases or one-time appropriations.</i>	