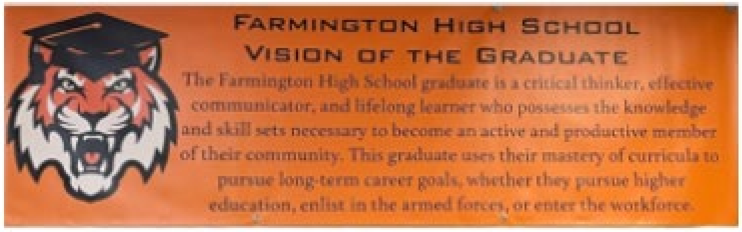
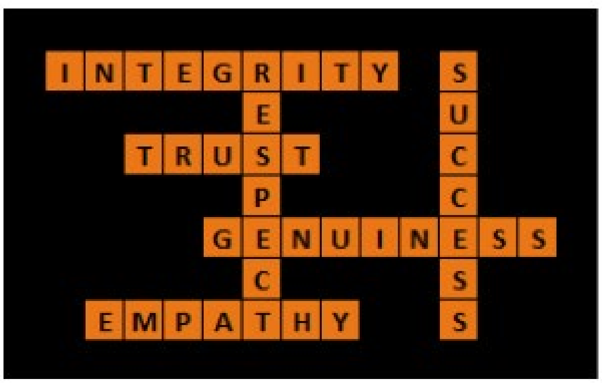



# FARMINGTON SCHOOL DISTRICT

## ANNUAL REPORT - MARCH 2025




"ONCE A TIGER, ALWAYS A TIGER!!!"

**Mission Statement of the Farmington Schools**

The mission of the Farmington School District is to develop and prepare every individual for lifelong learning and participation in a global society through quality education. The Farmington School District is a supportive learning environment for students, school staff, families, and the greater community.

# TABLE OF CONTENTS

# In Dedication

Our school district sustained a great loss on December 14, 2024, when Susan Anderson passed away following a sudden, brief illness. At the time of her death, Miss Anderson was a fourth-grade teacher at Henry Wilson Memorial School.

Miss Anderson started teaching in Farmington in the fall of 2000, joining the third-grade team at Memorial Drive Elementary School. She was a member of the first teaching staff at Valley View Community School, before leaving the district for a few years to pursue further educational opportunities.  She then returned to join the staff at HWMS.

Miss Anderson was dedicated to providing the best education for students.  She worked tirelessly to find interesting activities to engage her students and help them enjoy learning. Every morning she greeted each of them at the classroom door with a smile, a handshake or fist bump, and a warm greeting.

In recent years, Miss Anderson stepped into the role of team leader for the 4th grade.  In this role, she both led and guided her fellow educators to see the potential in all students, and to always hold students to high standards of academic learning and kindness toward others.

In her personal life, Miss Anderson was a loving and supportive daughter, sister, and friend.  She was an integral member of her church community, where she shared and sustained her deep personal faith. She valued all of her family and friends, enjoying time with her father, visits with her brother and cousins, and vacationing with friends in New Jersey.  Her favorite pursuits were swimming, reading, game nights, and cheering on the Philadelphia Eagles.

We miss her greatly, yet her memory lives on in all of our hearts.

**Susan Anderson**
**March 9, 1965 – December 14, 2024**

Farmington School District Officers

As of February 1, 2025

| | |
|---|---|
| **MODERATOR** | **CLERK** |
| David Plourde | Kathy L. Seaver |

**SCHOOL BOARD**

| | |
|---|---|
| Joel Chagnon, Chairperson | Term expires 2025 |
| Stacy Lauze, Vice Chair | Term expires 2025 |
| Sharon Johnston | Term expires 2027 |
| Nicole Doyle | Term expires 2026 |
| Jessica Parker | Term expires 2026 |

**Superintendent of Schools**
Giselle Pomeroy

**Director of Student Services**
Colleen Sliva, MSEd

**Director of Curriculum and Instruction**
Kimberly McGlinchey, M.A., Ed. S., Ph.D.

**Business Administrator**
Mackenzie Campbell

**Treasurer**
Angela Hardin

**Auditor**
Plodzik and Sanderson 2019,2020,2021,2022,2023

**FARMINGTON SCHOOL DISTRICT-**
**THE STATE OF NEW HAMPSHIRE**
**2025**

# *SCHOOL WARRANT*

To the Inhabitants of the Farmington School District of Farmington, NH qualified to vote upon District affairs:

You are hereby notified to meet at the Farmington High School Gym, 40 Thayer Drive, Farmington, NH in said district on the 1st day of February 2025, at 9:00 o'clock in the morning for the First Session of the Farmington School District Annual Meeting for discussion of Articles 1 through 7 and for any amendments thereto. No warrant article shall be amended whose wording is prescribed by law and no warrant article shall be amended to eliminate the subject matter of the article, or to increase appropriations by more than ten percent of the total appropriations recommended by the Budget Committee.

The Second Session of the Farmington School District Annual Meeting consisting of official ballot voting for school district officers and on articles 2-7 will occur at Farmington Town Hall, 531 Main St. Farmington, NH on Tuesday, March 11, 2025 from 8:00am – 7:00pm.

**ARTICLE 1: Choose district officers**

To choose the following district officials:

School Board Members (2): 3-year Terms
Moderator (1): 1-Year Term
Clerk (1): 1-Year Term
Treasurer (1): 1-Year Term

**ARTICLE 2: Place reports on file**

Shall the District accept and place on file the reports of the auditors, agents, committees, and officers chosen to conduct the prudent affairs of the district?

**ARTICLE 3: Operating Budget**

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $17,312,926? Should this article be defeated, the default budget shall be $18,371,151 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Estimated tax impact of $7.53 per thousand).

The School Board recommends this appropriation (3-2).
The Budget Committee recommends this appropriation (6-1).
**Note:** Fund 10 = $15,613,288 (regular operating budget); Fund 21 = $499,638 (expenditures from food service revenues); Fund 22 = $1,200,000.00 (expenditures from federal/special revenues).

Default implemented: $16,671,513 (which is the same as last year, with certain adjustments required by previous action of the District or by law).

**ARTICLE 4: Custodian Agreement**

To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Farmington School Board and the Farmington School Custodians union, AFT-NH, AFT Local # 6212, AFL-CIO, which calls for the following increases in salaries and benefits at the current staffing level over the next three fiscal years:

Fiscal Year Estimated Increase:

2025-2026: $27,819.53
2026-2027: $61,573.80
2027-2028: $90,097.45

Total over three years: $179,490.78

and to further raise and appropriate $27,819.53 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) ($0.17 per thousand)

The School Board recommends this appropriation (5-0).
The Budget Committee recommends this appropriation (5-1).

**ARTICLE 5: Special Meeting**

Shall the District, if warrant article 4 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article 4 cost items only? (Majority vote required)

**ARTICLE 6: Special Education Expendable Trust**

Shall the District vote to raise and appropriate the sum of $50,000 to be added to the Special Education Expendable Trust, previously established. This sum is to come from the June 30, 2025 fund balance available for transfer on July 1, 2025. No amounts to be raised from taxation. The balance of the Special Education Expendable Trust as of December 31, 2024 is $222,499.01**.** (Majority vote required)

The School Board recommends this appropriation (5-0).
The Budget Committee recommends this appropriation (7-0)

**ARTICLE 7: By Petition**

Shall we adopt the provisions of RSA 32:5B and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than One Million Dollars? ($1,000,000.00)? (3/5th's Majority vote required)

The School Board does not recommend this article (0-4).

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

**2025**
# MS-27

**Proposed Budget**
## Farmington Local School

**For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24**
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2025 to June 30, 2026

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

This form was posted with the warrant on: ____________________

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

| Name | Position | Signature |
|---|---|---|
| [illegible] | Chair Budget Committee | Emmanuel Krasner |
| JOHN DEERING | Vice Chair BUDGET COMMITTEE | [illegible] |
| Dorinda Howard | Budget Committee | Dorinda Howard |
| John Wingate | Budget Committee | John W. Wingate |
| Jennifer A. Haskell | Budget Committee | JA Haskell |
| Jessica Parker | School board rep | Jess Parker |
| Ann Titus | Selectman Rep | Ann Titus |
| FRED H. PITMAN | BUDGET COMMITTEE | [illegible] |

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

**For assistance please contact:**
NH DRA Municipal and Property Division
(603) 230-5090
https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau

New Hampshire
Department of
Revenue Administration

# 2025
# MS-27

## Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2024 | Appropriations as Approved by DRA for period ending 6/30/2025 | School Board's Appropriations for period ending 6/30/2026 (Recommended) | School Board's Appropriations for period ending 6/30/2026 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | |
| 1100-1199 | Regular Programs | 03 | $5,620,050 | $5,116,762 | $4,667,286 | $0 | $4,667,286 | $0 |
| 1200-1299 | Special Programs | 03 | $2,780,316 | $3,952,729 | $3,667,855 | $0 | $3,667,855 | $0 |
| 1300-1399 | Vocational Programs | 03 | $67,336 | $29,000 | $70,000 | $0 | $70,000 | $0 |
| 1400-1499 | Other Programs | 03 | $257,569 | $227,998 | $261,322 | $0 | $261,322 | $0 |
| 1500-1599 | Non-Public Programs | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1600-1699 | Adult/Continuing Education Programs | 03 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1700-1799 | Community/Junior College Education Programs | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1800-1899 | Community Service Programs | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Instruction Subtotal** | | **$8,725,271** | **$9,326,489** | **$8,666,463** | **$0** | **$8,666,463** | **$0** |
| **Support Services** | | | | | | | | |
| 2000-2199 | Student Support Services | 03 | $830,745 | $1,216,184 | $1,257,628 | $0 | $1,257,628 | $0 |
| 2200-2299 | Instructional Staff Services | 03 | $228,836 | $423,876 | $391,077 | $0 | $391,077 | $0 |
| | **Support Services Subtotal** | | **$1,059,581** | **$1,640,060** | **$1,648,705** | **$0** | **$1,648,705** | **$0** |
| **General Administration** | | | | | | | | |
| 2310 (840) | School Board Contingency | | $0 | $0 | $0 | $0 | $0 | $0 |
| 2310-2319 | Other School Board | 03 | $0 | $58,038 | $73,665 | $0 | $73,665 | $0 |
| | **General Administration Subtotal** | | **$0** | **$58,038** | **$73,665** | **$0** | **$73,665** | **$0** |

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

# 2025
# MS-27

## Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2024 | Appropriations as Approved by DRA for period ending 6/30/2025 | School Board's Appropriations for period ending 6/30/2026 (Recommended) | School Board's Appropriations for period ending 6/30/2026 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|---|---|---|---|---|---|---|---|
| **Executive Administration** | | | | | | | | |
| 2320 (310) | SAU Management Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| 2320-2399 | All Other Administration | 03 | $843,353 | $688,824 | $639,642 | $0 | $639,642 | $0 |
| 2400-2499 | School Administration Service | 03 | $1,116,236 | $1,254,651 | $1,218,072 | $0 | $1,218,072 | $0 |
| 2500-2599 | Business | 03 | $309,787 | $381,599 | $344,836 | $0 | $344,836 | $0 |
| 2600-2699 | Plant Operations and Maintenance | 03 | $1,610,118 | $1,715,754 | $1,655,703 | $0 | $1,655,703 | $0 |
| 2700-2799 | Student Transportation | 03 | $545,866 | $569,965 | $573,944 | $0 | $573,944 | $0 |
| 2800-2999 | Support Service, Central and Other | 03 | $460,521 | $808,172 | $735,694 | $0 | $735,694 | $0 |
| | **Executive Administration Subtotal** | | **$4,885,881** | **$5,418,965** | **$5,167,891** | **$0** | **$5,167,891** | **$0** |
| **Non-Instructional Services** | | | | | | | | |
| 3100 | Food Service Operations | 03 | $370,934 | $503,640 | $499,638 | $0 | $499,638 | $0 |
| 3200 | Enterprise Operations | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Non-Instructional Services Subtotal** | | **$370,934** | **$503,640** | **$499,638** | **$0** | **$499,638** | **$0** |
| **Facilities Acquisition and Construction** | | | | | | | | |
| 4100 | Site Acquisition | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4200 | Site Improvement | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4300 | Architectural/Engineering | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4400 | Educational Specification Development | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4500 | Building Acquisition/Construction | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4600 | Building Improvement Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| 4900 | Other Facilities Acquisition and Construction | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Facilities Acquisition and Construction Subtotal** | | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **Other Outlays** | | | | | | | | |
| 5110 | Debt Service - Principal | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5120 | Debt Service - Interest | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Other Outlays Subtotal** | | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |

# 2025
# MS-27

## Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2024 | Appropriations as Approved by DRA for period ending 6/30/2025 | School Board's Appropriations for period ending 6/30/2026 (Recommended) | School Board's Appropriations for period ending 6/30/2026 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|---|---|---|---|---|---|---|---|
| **Fund Transfers** | | | | | | | | |
| 5220-5221 | To Food Service | 03 | $111,252 | $40,000 | $56,564 | $0 | $56,564 | $0 |
| 5222-5229 | To Other Special Revenue | | $1,983,200 | $2,327,700 | $0 | $0 | $0 | $0 |
| 5230-5239 | To Capital Projects | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5254 | To Agency Funds | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5300-5399 | Intergovernmental Agency Allocation | 03 | $396,664 | $1,212,397 | $1,200,000 | $0 | $1,200,000 | $0 |
| 9990 | Supplemental Appropriation | | $0 | $0 | $0 | $0 | $0 | $0 |
| 9992 | Deficit Appropriation | | $0 | $0 | $0 | $0 | $0 | $0 |
| | **Fund Transfers Subtotal** | | **$2,491,116** | **$3,580,097** | **$1,256,564** | **$0** | **$1,256,564** | **$0** |
| | **Total Operating Budget Appropriations** | | | | **$17,312,926** | **$0** | **$17,312,926** | **$0** |

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

**2025**
# MS-27

## Special Warrant Articles

| Account | Purpose | Article | School Board's Appropriations for period ending 6/30/2026 (Recommended) | School Board's Appropriations for period ending 6/30/2026 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|---|---|---|---|---|---|
| 5251 | To Capital Reserve Fund | | $0 | $0 | $0 | $0 |
| 5252 | To Expendable Trust Fund | | $0 | $0 | $0 | $0 |
| 5253 | To Non-Expendable Trust Fund | | $0 | $0 | $0 | $0 |
| 5252 | To Expendable Trusts/Fiduciary Funds | 6 | $50,000 | $0 | $50,000 | $0 |
| | ***Purpose:*** *Special Education Expendable Trust* | | | | | |
| | **Total Proposed Special Articles** | | **$50,000** | **$0** | **$50,000** | **$0** |

## Individual Warrant Articles

| Account | Purpose | Article | School Board's Appropriations for period ending 6/30/2026 (Recommended) | School Board's Appropriations for period ending 6/30/2026 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended) |
|---|---|---|---|---|---|---|
| 2600-2699 | Plant Operations and Maintenance | 04 | $27,820 | $0 | $27,820 | $0 |
| | | ***Purpose:** Custodian Agreement* | | | | |
| | **Total Proposed Individual Articles** | | **$27,820** | **$0** | **$27,820** | **$0** |

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

# 2025
# MS-27

## Revenues

| Account | Source | Article | Revised Revenues for period ending 6/30/2025 | School Board's Estimated Revenues for period ending 6/30/2026 | Budget Committee's Estimated Revenues for period ending 6/30/2026 |
|---|---|---|---|---|---|
| **Local Sources** | | | | | |
| 1300-1349 | Tuition | | $15,051 | $0 | $0 |
| 1400-1449 | Transportation Fees | 03 | $1,522 | $10,000 | $10,000 |
| 1500-1599 | Earnings on Investments | | $0 | $0 | $0 |
| 1600-1699 | Food Service Sales | 03 | $93,758 | $199,638 | $199,638 |
| 1700-1799 | Student Activities | | $0 | $0 | $0 |
| 1800-1899 | Community Service Activities | | $0 | $0 | $0 |
| 1900-1999 | Other Local Sources | 03, 04 | $49,315 | $7,824,925 | $7,824,925 |
| | **Local Sources Subtotal** | | **$159,646** | **$8,034,563** | **$8,034,563** |
| **State Sources** | | | | | |
| 3210 | School Building Aid | | $0 | $0 | $0 |
| 3215 | Kindergarten Building Aid | | $0 | $0 | $0 |
| 3220 | Kindergarten Aid | | $0 | $0 | $0 |
| 3230 | Special Education Aid | 03 | $142,617 | $142,617 | $142,617 |
| 3240-3249 | Vocational Aid | | $0 | $0 | $0 |
| 3250 | Adult Education | | $0 | $0 | $0 |
| 3260 | Child Nutrition | 03 | $274,366 | $300,000 | $300,000 |
| 3270 | Driver Education | | $0 | $0 | $0 |
| 3290-3299 | Other State Sources | 03 | $11,603 | $7,583,566 | $7,583,566 |
| | **State Sources Subtotal** | | **$428,586** | **$8,026,183** | **$8,026,183** |

New Hampshire
Department of
Revenue Administration

# 2025
# MS-27

## Revenues

| Account | Source | Article | Revised Revenues for period ending 6/30/2025 | School Board's Estimated Revenues for period ending 6/30/2026 | Budget Committee's Estimated Revenues for period ending 6/30/2026 |
|---|---|---|---|---|---|
| **Federal Sources** | | | | | |
| 4100-4539 | Federal Program Grants | 03 | $2,863,466 | $1,200,000 | $1,200,000 |
| 4540 | Vocational Education | | $0 | $0 | $0 |
| 4550 | Adult Education | | $0 | $0 | $0 |
| 4560 | Child Nutrition | | $0 | $0 | $0 |
| 4570 | Disabilities Programs | | $0 | $0 | $0 |
| 4580 | Medicaid Distribution | 03 | $77,788 | $80,000 | $80,000 |
| 4590-4999 | Other Federal Sources (non-4810) | | $0 | $0 | $0 |
| 4810 | Federal Forest Reserve | | $0 | $0 | $0 |
| | **Federal Sources Subtotal** | | **$2,941,254** | **$1,280,000** | **$1,280,000** |
| **Other Financing Sources** | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | $0 | $0 | $0 |
| 5140 | Reimbursement Anticipation Notes | | $0 | $0 | $0 |
| 5221 | Transfer from Food Service Special Revenue Fund | | $0 | $0 | $0 |
| 5222 | Transfer from Other Special Revenue Funds | | $0 | $0 | $0 |
| 5230 | Transfer from Capital Project Funds | | $0 | $0 | $0 |
| 5251 | Transfer from Capital Reserve Funds | | $0 | $0 | $0 |
| 5252 | Transfer from Expendable Trust Funds | | $0 | $0 | $0 |
| 5253 | Transfer from Non-Expendable Trust Funds | | $0 | $0 | $0 |
| 5300-5699 | Other Financing Sources | | $0 | $0 | $0 |
| 9997 | Supplemental Appropriation (Contra) | | $0 | $0 | $0 |
| 9998 | Amount Voted from Fund Balance | 6 | $0 | $50,000 | $50,000 |
| 9999 | Fund Balance to Reduce Taxes | | $0 | $0 | $0 |
| | **Other Financing Sources Subtotal** | | **$0** | **$50,000** | **$50,000** |
| | **Total Estimated Revenues and Credits** | | **$3,529,486** | **$17,390,746** | **$17,390,746** |

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

**2025**
# MS-27

## Budget Summary

| Item | School Board Period ending 6/30/2026 (Recommended) | Budget Committee Period ending 6/30/2026 (Recommended) |
|---|---|---|
| Operating Budget Appropriations | $17,312,926 | $17,312,926 |
| Special Warrant Articles | $50,000 | $50,000 |
| Individual Warrant Articles | $27,820 | $27,820 |
| Total Appropriations | $17,390,746 | $17,390,746 |
| Less Amount of Estimated Revenues & Credits | $17,390,746 | $17,390,746 |
| Less Amount of State Education Tax/Grant | $0 | $0 |
| **Estimated Amount of Taxes to be Raised** | **$0** | **$0** |

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

# 2025
# MS-27

## Supplemental Schedule

| | |
|---|---|
| **1. Total Recommended by Budget Committee** | **$17,390,746** |
| **Less Exclusions:** | |
| 2. Principal: Long-Term Bonds & Notes | $0 |
| 3. Interest: Long-Term Bonds & Notes | $0 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | $0 |
| 5. Mandatory Assessments | $0 |
| 6. Total Exclusions *(Sum of Lines 2 through 5 above)* | $0 |
| **7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*** | **$17,390,746** |
| 8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)* | $1,739,075 |
| | |
| **Collective Bargaining Cost Items:** | |
| 9. Recommended Cost Items (Prior to Meeting) | $0 |
| 10. Voted Cost Items (Voted at Meeting) | $0 |
| 11. Amount voted over recommended amount (Difference of Lines 9 and 10) | $0 |
| | |
| **12. Bond Override (RSA 32:18-a), Amount Voted** | **$0** |
| | |
| **Maximum Allowable Appropriations Voted at Meeting:** ***(Line 1 + Line 8 + Line 11 + Line 12)*** | **$19,129,821** |

New Hampshire
Department of
Revenue Administration

**2025**
**MS-DSB**

**Default Budget of the School District**

# Farmington Local School

For the period beginning July 1, 2025 and ending June 30, 2026

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

This form was posted with the warrant on: 1-17-25

**SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION**

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

| Name | Position | Signature |
|---|---|---|
| Sharon Johnston | School Board | [signature] |
| Jessica Parker | School Board | Jess Parker |
| Nicole Doyle | School Board | [signature] |
| Joel Clougher | School Board Chair | [signature] |
| STACY LALIZE | School Board vice chair | [signature] |
| | | |
| | | |
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| | | |

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

**For assistance please contact:**
NH DRA Municipal and Property Division
(603) 230-5090
https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau

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

**2025**
**MS-DSB**

## Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|---|---|---|---|---|---|
| **Instruction** | | | | | |
| 1100-1199 | Regular Programs | $5,116,762 | $171,032 | $0 | $5,287,794 |
| 1200-1299 | Special Programs | $3,952,729 | $101,574 | $0 | $4,054,303 |
| 1300-1399 | Vocational Programs | $29,000 | $0 | $0 | $29,000 |
| 1400-1499 | Other Programs | $227,998 | $0 | $0 | $227,998 |
| 1500-1599 | Non-Public Programs | $0 | $0 | $0 | $0 |
| 1600-1699 | Adult/Continuing Education Programs | $0 | $0 | $0 | $0 |
| 1700-1799 | Community/Junior College Education Programs | $0 | $0 | $0 | $0 |
| 1800-1899 | Community Service Programs | $0 | $0 | $0 | $0 |
| | **Instruction Subtotal** | **$9,326,489** | **$272,606** | **$0** | **$9,599,095** |
| **Support Services** | | | | | |
| 2000-2199 | Student Support Services | $1,166,448 | $29,294 | $0 | $1,195,742 |
| 2200-2299 | Instructional Staff Services | $423,876 | $8,169 | $0 | $432,045 |
| | **Support Services Subtotal** | **$1,590,324** | **$37,463** | **$0** | **$1,627,787** |
| **General Administration** | | | | | |
| 2310 (840) | School Board Contingency | $0 | $0 | $0 | $0 |
| 2310-2319 | Other School Board | $58,038 | $0 | $0 | $58,038 |
| | **General Administration Subtotal** | **$58,038** | **$0** | **$0** | **$58,038** |
| **Executive Administration** | | | | | |
| 2320 (310) | SAU Management Services | $0 | $0 | $0 | $0 |
| 2320-2399 | All Other Administration | $688,824 | $0 | $0 | $688,824 |
| 2400-2499 | School Administration Service | $1,254,651 | $0 | $0 | $1,254,651 |
| 2500-2599 | Business | $381,599 | $0 | $0 | $381,599 |
| 2600-2699 | Plant Operations and Maintenance | $1,715,754 | $18,099 | $0 | $1,733,853 |
| 2700-2799 | Student Transportation | $569,965 | $0 | $0 | $569,965 |
| 2800-2999 | Support Service, Central and Other | $687,644 | $13,493 | $0 | $701,137 |
| | **Executive Administration Subtotal** | **$5,298,437** | **$31,592** | **$0** | **$5,330,029** |
| **Non-Instructional Services** | | | | | |
| 3100 | Food Service Operations | $503,640 | ($4,002) | $0 | $499,638 |
| 3200 | Enterprise Operations | $0 | $0 | $0 | $0 |
| | **Non-Instructional Services Subtotal** | **$503,640** | **($4,002)** | **$0** | **$499,638** |

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

**2025**
**MS-DSB**

## Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|---|---|---|---|---|---|
| **Facilities Acquisition and Construction** | | | | | |
| 4100 | Site Acquisition | $0 | $0 | $0 | $0 |
| 4200 | Site Improvement | $0 | $0 | $0 | $0 |
| 4300 | Architectural/Engineering | $0 | $0 | $0 | $0 |
| 4400 | Educational Specification Development | $0 | $0 | $0 | $0 |
| 4500 | Building Acquisition/Construction | $0 | $0 | $0 | $0 |
| 4600 | Building Improvement Services | $0 | $0 | $0 | $0 |
| 4900 | Other Facilities Acquisition and Construction | $0 | $0 | $0 | $0 |
| | **Facilities Acquisition and Construction Subtotal** | **$0** | **$0** | **$0** | **$0** |
| **Other Outlays** | | | | | |
| 5110 | Debt Service - Principal | $0 | $0 | $0 | $0 |
| 5120 | Debt Service - Interest | $0 | $0 | $0 | $0 |
| | **Other Outlays Subtotal** | **$0** | **$0** | **$0** | **$0** |
| **Fund Transfers** | | | | | |
| 5220-5221 | To Food Service | $40,000 | $16,564 | $0 | $56,564 |
| 5222-5229 | To Other Special Revenue | $0 | $0 | $0 | $0 |
| 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 | $1,212,397 | ($12,397) | $0 | $1,200,000 |
| 9990 | Supplemental Appropriation | $0 | $0 | $0 | $0 |
| 9992 | Deficit Appropriation | $0 | $0 | $0 | $0 |
| | **Fund Transfers Subtotal** | **$1,252,397** | **$4,167** | **$0** | **$1,256,564** |
| | **Total Operating Budget Appropriations** | **$18,029,325** | **$341,826** | **$0** | **$18,371,151** |

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

**2025**
**MS-DSB**

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

| Account | Explanation |
|---|---|
| | *No reasons entered for reductions/increases or one-time appropriations.* |

# FARMINGTON SCHOOL DISTRICT
## Deliberative Session Minutes
## February 1, 2025

Moderator, David Plourde, opened the meeting at 9:32AM due to issues with microphones. He welcomed everyone to the session. The Moderator then led the audience in saying the Pledge of Allegiance. He then asked everyone to make sure that their cell phones were muted. He also pointed out the emergency exits and told everyone if it was necessary to exit to congregate in the small parking lot by the football field. He reminded voters to sign in with the Supervisors of the Checklist as we will be voting by a show of cards.

The Moderator then announced his rules for the session and told everyone that these rules could be changed at any time by a majority vote of those present.

The Moderator then had the front tables introduce themselves as follows:
Jessica Parker, School Board Member
Nichole Huckins, School Board Member
Sharon Johnston, School Board Member
Joel Chagnon, School Board Chairperson
Mackenzie Campbell, Business Administrator
Giselle Pomeroy, Superintendent Designee
Brianna Matuszko, School District Attorney
Kathy Seaver, School District Clerk
Emmanuel Krasner, Budget Committee Chairperson
John Wingate, Budget Committee
Fred Pitman, Budget Committee
Richard Ballou, Budget Committee
John Deering, Budget Committee
Jenn Haskell, Budget Committee
Dorinda Howard, Budget Committee

The Moderator then read the preface of the warrant and asked anyone making a motion or speaking to please speak loud enough to be heard and to announce their name. He then read Article 1 as follows:

Article 01 Choose district officers

To choose the following district officials:

School Board Members (2): 3-year
Moderator (1): 1-Year Term
Clerk (1): 1-Year Term
Treasurer (1): 1-Year Term

The Moderator read Article 1. Michael Morin made a motion to approve moving Article 1 to the ballot, seconded by Tim Brown and approved by a show of cards vote.

Article 02 Place reports on file

Shall the District accept and place on file the reports of the auditors, agents, committees, and officers chosen to conduct the prudent affairs of the district?

The Moderator read Article 02. Penny Morin made a motion to approve Article 02 to go on the ballot as written, seconded by Kevin Mosher. Being no discussion, Article 02 was approved to move to the ballot as written by a show of cards vote.

Article 03 Operating Budget

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $17,312,926? Should this article be defeated, the default budget shall be $18,371,151 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the School Board may hold one special meeting, in accordance with RSA 40: 13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Estimated tax impact of $7.94 per thousand).

The School Board recommends this appropriation (3-2).
The Budget Committee recommends this appropriation (6-1).

Note: Fund 10 = $15,613,288 (regular operating budget); Fund 21 = $499,638 (expenditures from food service revenues); Fund 22 = $1,200,000.00 (expenditures from federal/special revenues). Default implemented: $16,671,513 (which is the same as last year, with certain adjustments required by previous action of the District or by law).

The Moderator read Article 03. Before a motion was made, Mackenzie Campbell stated that the posted MS27 is incorrect. The last page says $.0 from taxation. The actual estimated tax rate for Article 3 is $7.53 and he proposed that Article 03 be amended to reflect that change as well as making it clear in the explanation that it is offset by revenues of $7,843,183. Penny Morin made a motion to move Article 03 to the ballot as written, seconded by Michael Morin. Emmanuel Krasner explained why the Budget Committee had originally wanted to add money to the facilities line for components for the heating system and to the school bus capital reserve fund. After a new presentation by the School Board stating that they would not spend the extra money, the Budget Committee voted to reverse that decision and to adopt the School Board's budget. Joel Chagnon made a motion to amend to include the tax rate impact of $7.53 and to reflect that the budget will be offset by revenues of $7,843,183.18. This was seconded by Tim Brown. There was no discussion, and the amendment was approved by a show of cards vote. Article 03, as amended, was approved to appear on the ballot by a show of cards vote. Penny Morin made a motion to restrict reconsideration, seconded by Tim Brown and approved by a show of cards vote. Joel Chagnon pointed out the School Board will take a new vote on approval of Article 03 because the vote that was taken was before the Budget Committee lowered their recommendation down to the School Board's budget.

Article 04 Custodian Agreement

To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Farmington School Board and the Farmington School Custodians union, AFT-NH, AFT Local# 6212, AFL-CIO, which calls for the following increases in salaries and benefits at the current staffing level over the next three fiscal years:

Fiscal Year Estimated Increase:

2025-2026: $27,819.53
2026-2027: $61,573.80
2027-2028: $90,097.45
Total over three years: $179,490.78

and to further raise and appropriate $27,819.53 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) ($0.17 per thousand)

The School Board recommends this appropriation (5-0).
The Budget Committee recommends this appropriation (5-1).

Penny Morin made a motion to approve Article 04 to appear on the ballot as written, seconded by Emmanuel Krasner. Tim Brown asked how many employees there are in bargaining unit and if, during the process, there was a study for privatizing custodial services. Mackenzie Campbell stated that there are 15 positions in the bargaining unit consisting of 2 in maintenance and 13 custodians. He also stated that they did attempt to get figures for outsourcing. He noted he did not have those numbers in front of him, but that there was a small savings under the original contract offer. Joel Chagnon pointed out that it was no longer a savings after the counteroffer was accepted. Joel also pointed out that we have a group of dedicated employees. There was some discussion on the tax rate impact of $.17. Michael Morin thought it should be closer to $.12. It was explained that the $.17 was for all three years and we typically break it down. The breakdown was explained to be $.027 for 2025-2026; $.060 for 2026-2027; and $.087 for 2027-2028. Penny Morin made a motion to amend to include the individual tax rate impacts on the ballot, seconded by Tim Brown. A friendly amendment was offered by Penny Morin to remove the $.17 and only include the breakdown. This was accepted by Tim Brown and the amendment was approved by a show of cards vote. The article as amended was approved to appear on the ballot by a show of cards vote.

Article 05 Special Meeting

Shall the school district, if warrant article 05 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article 05 cost items only?

(Majority vote required)

Penny Morin made a motion to approve Article 05 to appear on the ballot as written, seconded by Michael Morin. Mackenzie Campbell pointed out that the article should read if warrant article 04 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article 04 cost items only. Tim Brown made a motion to so amend to the correct article number, seconded by Penny Morin and approved by a show of cards vote. Article 05 was approved to appear on the ballot as amended by a show of cards vote.

Article 06 Special Education Expendable Trust

Shall the District vote to raise and appropriate the sum of $50,000 to be added to the Special Education Expendable Trust, previously established. This sum is to come from the June 30, 2025, fund balance available for transfer on July 1, 2025. No amounts to be raised from taxation. The balance of the Special Education Expendable Trust as of December 31, 2024, is $222,499.01. (Majority vote required)

The School Board recommends this appropriation (5-0).

The Budget Committee recommends this appropriation (7-0)

Tim Brown made a motion for Article 06 to appear on the ballot as written, seconded by Ann Titus. There was no discussion and Article 06 was approved to appear on the ballot as written.

Article 07 By Petition

Shall we adopt the provisions of RSA 32:SB and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than Two Hundred Fifty Thousand Dollars? ($250,000.00)? (3/5th's Majority vote required)

The School Board does not recommend this article (0-4).

Michael Morin made a motion for Article 07 to appear on the ballot as written, seconded by Rick Pelkey. Tim Brown spoke for the petitioners who felt that this creates a level of transparency between the School Board and the Budget Committee and retains the ability for the deliberative session to change the budget as presented by the Budget Committee. Penny Morin asked what can be changed (language and/or number). Tim Brown stated that 40:13 allows the tax cap and he felt that the language is prescribed by law and the quotation marks come after the dollar amount, so he does not feel that this can be changed. The School District Attorney stated that she felt that the language is prescribed but that the dollar amount can be changed. Tim Brown asked to be on the record as disagreeing. Stephen Henry questioned the amount being too small specifically when dealing with collective bargaining units. Emmanuel Krasner stated that he agreed with everything that Stephen Henry said. Tim Brown asked School District Counsel if, in her opinion, the tax cap would restrict any of the authority of the deliberative session. After some discussion, Counsel agreed. Penny Morin made a motion to amend to say $0, seconded by Stephen Henry. It was noted that by doing so, it meant that there could be no allowed increase, not no tax cap. School District Counsel asked for a recess to clarify. We reconvened at 11:00 am. School District Counsel confirmed her opinion was that it could be amended. Penny Morin and Stephen Henry withdrew their original motion and offered an amendment of by more than $1,000,000, seconded by Stephen Henry. Joel Chagnon asked Penny if the thought behind that motion was to make it so it would be voted down at the election to which Penny Morin answered yes. Stephen Henry stated that if it does pass, it will also give the school district the room that they would need. Brittany Widdick said that the $250,000 is only 1.5% with 1 million it is 5%. She stated that she did not really like a tax cap because we vote in the officials to present us with a reasonable budget. Tim Brown stated he felt that there would be $2.9 million left over instead of the $1.9 million from the previous year which is

$3.00 on the tax rate. Emmanuel Krasner felt that it was important to note that the School Board created this year's budget by starting with what was spent last year instead of what was budgeted so that there will not be a big balance at the end of the school year. He felt that was what the School Board tried to do and he stated that, personally, he thinks that they cut it a little too close. Penny Morin made a motion to call the question, seconded by Joel Chagnon and approved by a show of cards vote. The amendment was approved by a show of cards vote. There was no further discussion and the article, as amended, was approved to appear on the ballot by a show of cards counted vote. Penny Morin made a motion to restrict reconsideration, seconded by Emmanuel Krasner and approved by a show of cards vote.

Penny Morin made a motion to adjourn, seconded by Michael Morin. Mary Barron made a statement to the voters that if you vote no to Article 03 at the booth you are going to be voting to approve a higher amount in the form of the default budget. She thanked everyone for the work put into this budget. The meeting was adjourned at 11:35 am.

Respectfully Submitted,

Kathy L. Seaver

Kathy L. Seaver, School District Clerk.

# Annual Reports of the District

## *Report of the Farmington School Board*

It is my pleasure and privilege to present this annual report on behalf of the Farmington School Board. It's been quite the year for the Farmington School District and there are many successes to highlight and celebrate as well as some challenges we continue to face.

We are proud of the continued work that our NEAS&C accreditation team puts forward. They continue to work on school goals which include focusing on student success, improving student motivation, building relationships, and fostering a positive culture and climate.

Another exciting occurrence took place last spring when our own, Giselle Pomeroy, received the "Administrator of the Year" award from the NH Association of Educational Office Professionals. A representative from the organization was on hand to present the award to Mrs. Pomeroy at a school-wide assembly surrounded by students, staff, community members, and friends and family. A recognition well-deserved.

The "Plane Project" continues to soar! The newly named *Flying Tigers Plane Building Program* is set to begin construction in the fall of 2025 and is a partnership between Farmington High School, the non-profit Aviation Museum, and Tango Flight. I'd also like to offer special thanks to Friends of Farmington, a local non-profit organization, for their assistance in program fundraising. It's an exciting opportunity for students to put STEM learning into practice.

Under the leadership of our Curriculum Coordinator, Kim McGlinchey, we are pleased to offer the grant-funded *Tiger Beats After-School Program.* Providing families and students with quality after school programming continues to be an important focus of the Farmington School Board.

Additionally, we are proud that we have built a stronger relationship with the Town of Farmington, specifically with the Farmington Police Department and SRO program. We work closely to ensure a safe and healthy environment for our students, staff, and greater community.

The board continues to provide "office hours" to staff in all three buildings. These seasonal meetings provide staff an opportunity to share successes and challenges with board members and build trusting relationships.

We are also excited to have secured Giselle Pomeroy as our Superintendent Designee. It is a dual role as she continues to serve as Principal of HWMS. We have posted the position of superintendent and will organize a search committee to have a new, full-time superintendent in place for July 1st.

The most significant challenge we continue to face is not an issue unique to Farmington, but rather a challenge facing all public schools, and that is a shortage in staffing. It remains one of our top priorities. We believe that by continuing to negotiate strong collective bargaining agreements and to provide strong building and district leadership, we can continue to overcome this challenge.

In closing, I would like to thank our entire staff and school community for everything they do to help make the Farmington School District a special place to work and learn. I am proud of my fellow board members. Sharon Johnston has been a great asset to our team and has been so helpful with contract language, policy development, and leading custodial negotiations. Nicole Doyle continues to work on policy development and is a true leader in the realm of special education issues. Jessica Parker has been integral in budget development and keeping lines of communication open and transparent with the budget committee, as well as providing leadership to the auditing process. And Stacy Lauze, our vice-chair, has been an instrumental part of our safety and security team and has aided me in many of the responsibilities I have as chair. I am proud to serve with these women. The future is bright for the Farmington School District. Go Tigers!

Respectfully Submitted,
Joel Chagnon
Farmington School Board Chair

## ***Report of the Superintendent Designee***

The 2023 - 2024 school opened August 26, 2024 with new staff orientation. The district welcomed 34 new employees. All staff returned on August 27, 2024. From Mr. Doig's, superintendent designee 2023-2024, welcome address, "As we enter the new school year, our optimism can be centered around the phrase **"Bang the Drum."** This is a metaphor best applied to finding, developing and supporting the potential that all of our students have. As they each traverse their young lives and find those peaks and valleys which come with growth and maturity, it is important that they keep their beat by banging their drum, because one day at a time yet to be determined, they each will capture and excel at the opportunities before them. In turn, each of us will transition from the 'sage on the stage' to the 'guide on the side' in order that all of our students employ those tools, skills and strategies necessary for them to truly become the strong and independent individuals that they are….and each of us at SAU 61 can lay claim to the guidance, love and support that we provide along the way." The professional development days included training in CRASE, Responsive Classroom, Multi-Tiered Systems of Support, DESSA, and NEASC updates.


The 2023-2024 school year was also the year of the plane! Farmington was chosen to partner with Tango Flight and the Aviation Museum of New Hampshire to build an actual plane. The plane build will begin in the 2025-2026 school year. However, preparations for the building space, classes, curriculum, and fundraising are in full swing. This is just the beginning for the "Flying Tigers"!

Thank you to Farmington residents for passing article 3 last year which was the operating budget. Other warrant articles that passed last year included the paraprofessionals contract, continuing the IT partnership between the Farmington School District and the contracted service. This year the custodial is up for a vote and next year will be the teacher's contract. We appreciate your ongoing support.

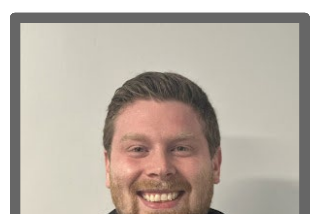
Farmington School District is a great place to work. We would like to acknowledge our long time over 20-year employees including: Cheryl Moody, Cynthia Sparks, Crystal Mooers, Ruby Pond, Victoria Brunelle, Tim Mucher, Kim Seaward, Diana Jansen, Nancy Lepene, Debbie Grubb, Louise Leahy, Tammy Cook, Martha Horgan, Joan Chase, Lisa Abbott, Kris Nadeau, Ann Titus, Catherine Alden, Janet Barron, Pam Kimbrough, Donna Loconte, Christine Bartlett, Kevin Bickford, Toni Talon, Robert Smith, Patte Masse, Rachael DeAngelis, and Giselle Pomeroy.

Retirees last year included Sheryl Olstad, Kim Smith, Sarah Wood, Linda Monaski, and Debbie Pate. Thank you for your service to the Farmington School District.

We would also like to mark the passing of Roxanne Daudelin Hodgdon. Roxanne was a lifelong resident of Farmington and an alumnus of the class of 1972 for Farmington High School. Mrs. Hodgdon worked in the Farmington schools from 1998 - 2014 as a paraprofessional. She also worked in the community as an LNA and EMT. She will be missed.

Respectfully Submitted:
Giselle Pomeroy
Superintendent Designee SAU 61
Principal Henry Wilson Memorial School

## ***Report of the Business Administrator***



Hello! My name is Mackenzie Campbell. I am your Business Administrator. I am a step-father to four wonderful children and a lover of pets, animals and outdoor activities! In my role, I am responsible for overseeing the district's finances, financial & business policies and relevant business operations to the district. I was brought on full time last year after consulting over the summer. This is my second year with the Farmington School District. This year was filled with many challenges, successes and continuous learning.

My first year with the district encompassed consulting and the management of many Federal Grants, including ESSER III, which we were able to spend about 95% of altogether filling the school with many assets for technology improvements. Savings against our budget allowed us to deposit $700,000.00 to our various trust funds. We also returned a chunk of funds back to the town that were unused. Overall, we had a successful year and are currently proposing a reduced operating budget by about 4.3% for the 25-26 financial year. The board has challenged us to conserve resources, while continuing to improve education, and driving the organization forward for the betterment of our students and community. As a management team, we know this is possible and will work to deliver the best we can for the Farmington community! The next step in this budget process is the annual deliberative session, which took place on February 1, 2025 followed by the town vote on March 11, 2025.

Next year we have the launch of our "Plane Project" the Flying Tigers! This program that Farmington is lucky enough to offer is one of 41 schools in the country and just third in New Hampshire that will allow students to follow a curriculum, guided by mentors, to build a recreational aircraft for future certification and sale! As part of this process, the school district has worked with the New Hampshire Aviation Museum to raise approximately $235,000 out of about $280,000 to support this plane build project. In addition, we raised an additional $14,000 to support the district's responsibility of buying the "curriculum", where the latter was used to purchase equipment and parts. This project goes live for students September of 2025!

We were able to finish out the 22-23 audit of our financial statements and there are various challenges that remain. Special thank you to Plodzik, our auditing firm, and Greg, who provided additional financial support. We were also audited for our spending under ESSER II, which we were able to pass and close out accordingly. We also recently underwent a financial review for our TITLE + IDEA programs for the last fiscal year and were able to close out that monitoring process as well, with any findings properly addressed. There will be new policies and procedures implemented internally meant to keep us compliant with all these federal spending programs moving forward.

Once again, we did finalize and receive approval for our National Student Lunch and Fresh Fruits & Veggies programs this year, resulting in free and reduced lunches for students who meet the criteria. Next year we will need to go out to bid on our food service provider. In addition, our financial office worked with the county CAP program and were able to procure free lunches for summer school students. Summer school was also paid for by TITLE I this year so between the two programs, we were able to provide a budget friendly summer program for the students in Farmington. It is our intent to pursue this type of funding again to ensure students have equitable access to food and learning during the summer months. We are set to have our food service program reviewed this March! Special thank you to our food service vendor, Fresh Picks (Purchased by Whitson's), as well as Strafford County CAP!

This last year we were able to identify, close out and bring back to the trustees an investment account in the name of "Kayla Hussey Scholarship", which was improperly set up originally and needed to be relinquished to the town of Farmington's trustees' of the trust fund. This is the only way to ensure proper dispersal of funds to students and proper oversight of the trust fund itself. Through my hard work, I was able to have the funds returned to the school board and then created into a trust fund held by those trustees.

This year has been a transparent year for this district as well. We've made an effort to display all monthly financial reports on our website, as well as expanding the information we provide on federal grants. Occasionally we run into a case where a report may have been missed or late - but we appreciate the community helping us keep everything up to date. Overall, we've formed a great partnership with our stakeholders, the town's many departments and the budget committee, all of whom were very supportive during this year's budget process.

Finally, I would not be able to provide the services I do without the support of those around me so to this extent I also thank Patricia Howard, A/P, Taryn Hirtle, Payroll, the secretaries and support staff of the SAU and those who are managing monies in our schools. I wholeheartedly love this district and I am resolved to keep improving our business processes, our staff's pursuit of excellence, our mission to keep offering the most superb education possible to our students, and impeccable service as this community's largest investment.

Respectfully Submitted,
Mackenzie Campbell

## ***Report of the Student Services Director***

The Department of Student Services in Farmington oversees compliance with special education laws and policies, ensuring alignment with state and federal regulations. The department manages programs for English as a Second Language (ESL) students, McKinney-Vento students, and district-wide 504 policies and procedures. Additionally, it represents the school district in juvenile court hearings, oversees out-of-district placements, manages the special education budget and special needs transportation, and coordinates extended school year services. The department is also responsible for securing district reimbursements through Medicaid to Schools, Special Education Aid, Court-Ordered Placements, and Episodes of Treatment. Furthermore, it administers and manages funding from IDEA/preschool grants and ARP/homeless grants to support district initiatives.

Farmington School District is obligated to provide special education and related services to students with disabilities in accordance with the Individuals with Disabilities Education Act (IDEA) and New Hampshire Rules for the Education of Children with Disabilities. These federal and state mandates require the district to identify and evaluate students suspected of having educational disabilities, offer specialized instruction in identified areas, and provide services such as speech and language therapy, occupational and physical therapy, psychological and counseling services, behavioral therapy and intervention, transportation, and other necessary support. Services must be delivered in the Least Restrictive Environment (LRE) to ensure access to general education curricula and interaction with non-disabled peers, as determined by each student's Individualized Education Program (IEP) team. To meet these requirements, Farmington School District provides a range of in-school services for students with disabilities, as well as out-of-district placements to address specific needs.

**Statistics- Special Education Students Served**

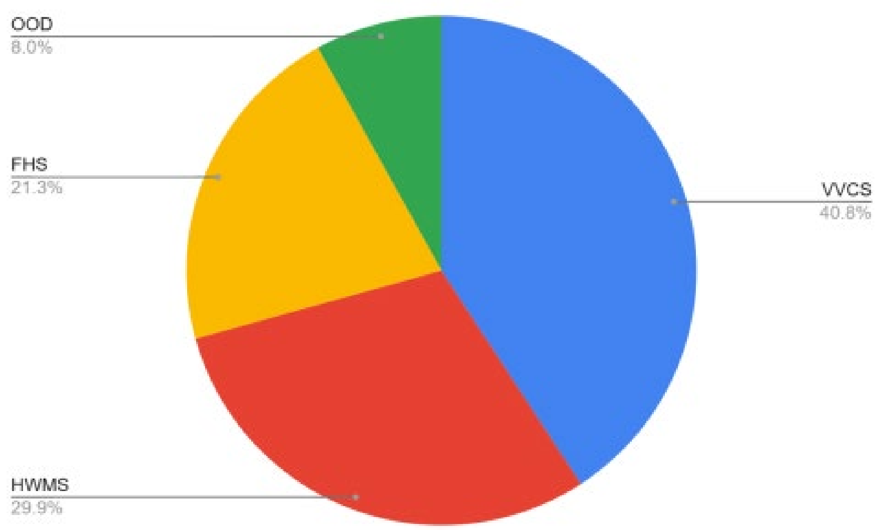



Figure 1: Special Education Distribution by School (12/2024)

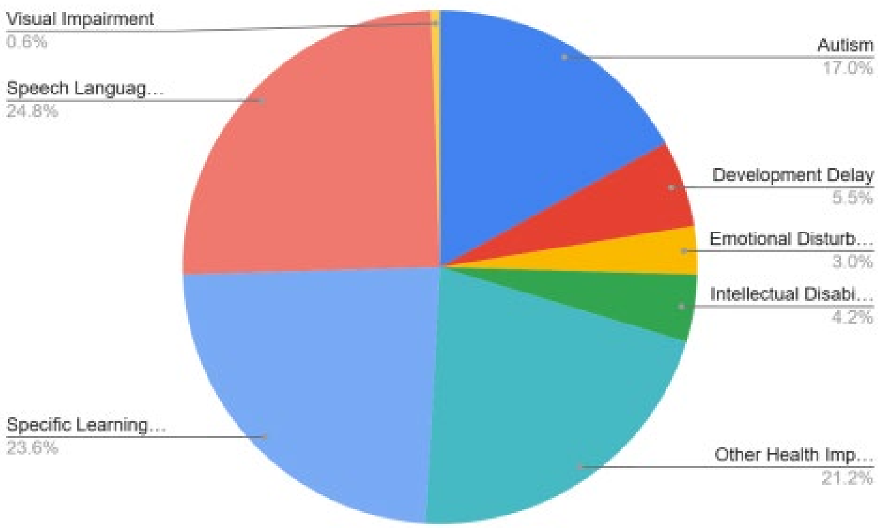



**Figure 2: Special Education Distribution by Disability (12/2024)**

New Hampshire Education Department, Bureau of Special Education determines a district's status annually based on historical data from indicators as outlined by and reported to the Office of Special Education Programs (OSEP). According to our most recent district data determination rubric, Farmington is a district in need of assistance.

**Special Education Determinations Rubric Summary**

| Area | 2021-2022 | 2022-2023 | 2023-2024 |
|---|---|---|---|
| **Results based** | Needs Intervention | Needs Assistance | Needs Assistance |
| **Assessment** | Needs Assistance | Needs Assistance | Needs Assistance |
| **Compliance** | Meets Requirements | Meets Requirements | Meets Requirements |
| **Other Factors** | Needs Assistance | Needs Intervention | Needs Assistance |
| **Total** | Needs Assistance | Needs Assistance | Needs Assistance |

The results of the district's special education determination rubric indicate strong performance in areas such as compliance, educational environments, state assessment participation, and child find. Additionally, families report overall satisfaction with the services provided. Farmington's Department of Student Services consistently submits Special Education Aid and Medicaid reimbursement applications in a timely manner, adhering to guidelines for the benefit of the district. The district has also made significant progress in improving its systems and practices for grant submission, spending, and management.

Compared to the previous year, the district is in a stronger position regarding staffing and service provision. Most special education teaching and paraeducator positions are filled, enabling the district to effectively meet students' needs. Currently, the district is undergoing its special education monitoring review with the New Hampshire Department of Education (NHED) as part of the Program Approval and General Supervision process. This process will culminate in recommendations for improvement and a report detailing areas of compliance and/or noncompliance requiring the district's attention.

In conclusion, I would like to recognize the exceptional dedication of the Farmington School District faculty and staff in meeting the needs of our students. Their collaborative efforts consistently ensure the delivery of quality education and services. I am profoundly grateful for their commitment and hard work.

Respectfully submitted,
Colleen Sliva, MSEd.
Director of Student Services

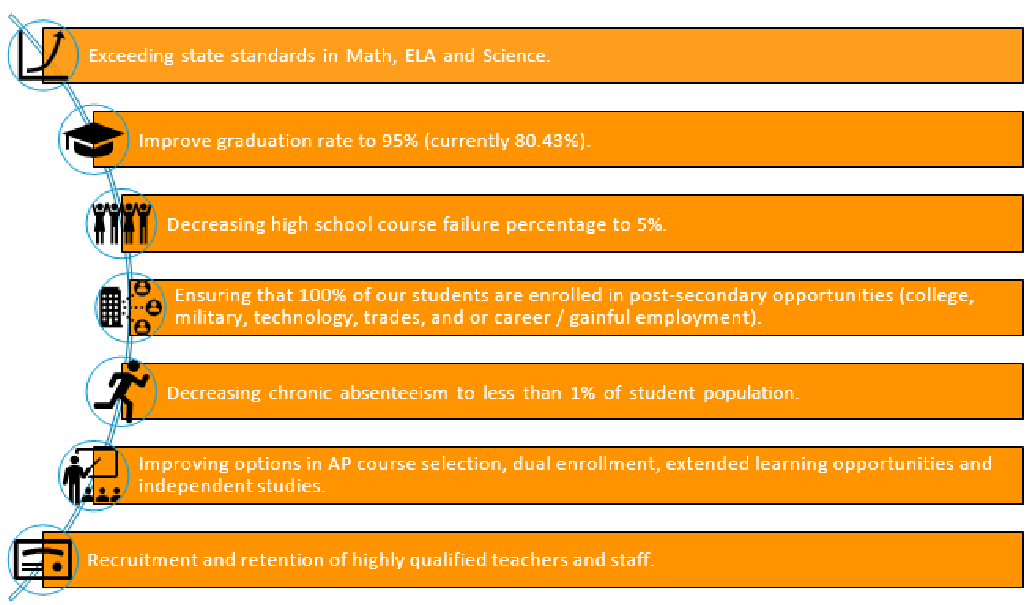
## ***Report of the Curriculum and Instruction Director***

The role of the Director of Curriculum and Learning is to elevate and improve student learning through focused academic planning at all levels (building, classroom and individual). Moreover, the Director serves as the coordinator of academic programming, intervention programming, targeted Title funding, and the ubiquitous use of data to drive goal setting for PK-12.

The model used to improve District achievement is the Collective Impact Model (CIM) designed by Stanford University. This model invites all stakeholders to participate in creating a positive impact through collaborative methods. Methods include gathering data and information, designing innovative programming, providing resources, inspiring leaders to step forward, organizing professional learning communities (PLC) and incentivizing activities that will help the district reach our goals. The CIM uses a leadership model that is non-hierarchal to "bring people" along with you rather than "dictate" actions. The Curriculum Director serves to organize the process and keep focus on the overarching goals for learning outcomes.

This model has proven to create a culture of learning that is collaborative, builds capacity and provides better communication.

Goal Setting for Student Outcomes. *The Farmington School District strives be a model district for small rural towns in New Hampshire. This includes*:



## TIMELINE FOR COLLECTIVE IMPLACT PLAN

| SY 2024-2025 | SY 2025-2026 | SY 2026-2027 |
|---|---|---|
| • Base line assessment using data and surveys.<br>• Creating collaborative opportunities built around improved learning (PLC and SMART goal), curriculum planning, parent engagement, innovation, creativity, professional development etc.<br>• Discovering who teacher leaders are.<br>• Designing impact models at each building level.<br>• Recruit and retain highly qualified staff through incentives (Title II funding for retention).<br>• Provide essential PD. | • Use of baseline to improve and incentives areas of need through grant writing, leadership, and professional development.<br>• Monitor progress via surveys and multiple data sources.<br>• Create opportunities to innovate and improve.<br>• Recruit and retain highly qualified staff through incentives (Title II funding for incentives).<br>• Provide essential PD and resources for meeting goals. | • Evaluate success of plan over 2 years using testing data.<br>• Design and provide lasting supports.<br>• Sustainability model developed.<br>• Create new goals designed to improve upon the outcomes of the 3-year plan. |

## DATA DASHBOARD: MEASUREING STUDENT LEARNING IN MULTIPLE WAYS

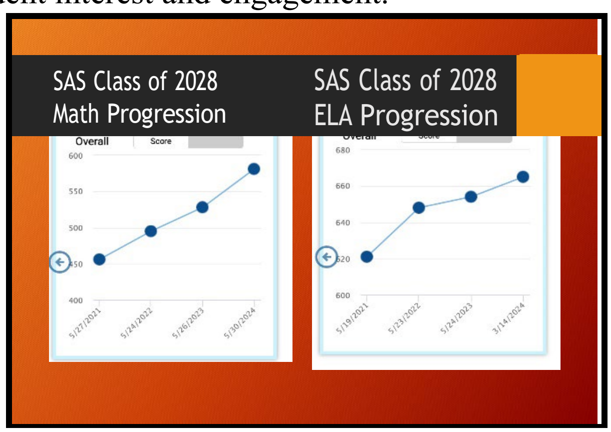
The Farmington School District uses a variety of assessments to monitor individual student progress and inform our professional programming and intervention resources.

These assessments are used by teachers to provide "just in time" instruction; measure the impact of professional development and curriculum changes; and provide intervention strategies as needed. Multiple data sources have been used to establish a baseline for student academic standing. The data collection resources include New Hampshire Statewide Assessment System (SAS), STAR, DIBELS, PSAT, SAT and PowerSchool. All sources of data are triangulated to gain a picture of where students are academically. In addition, the data is used to plan and map areas of need within curriculum and instruction.

Other areas of information include survey data on student interest and engagement.

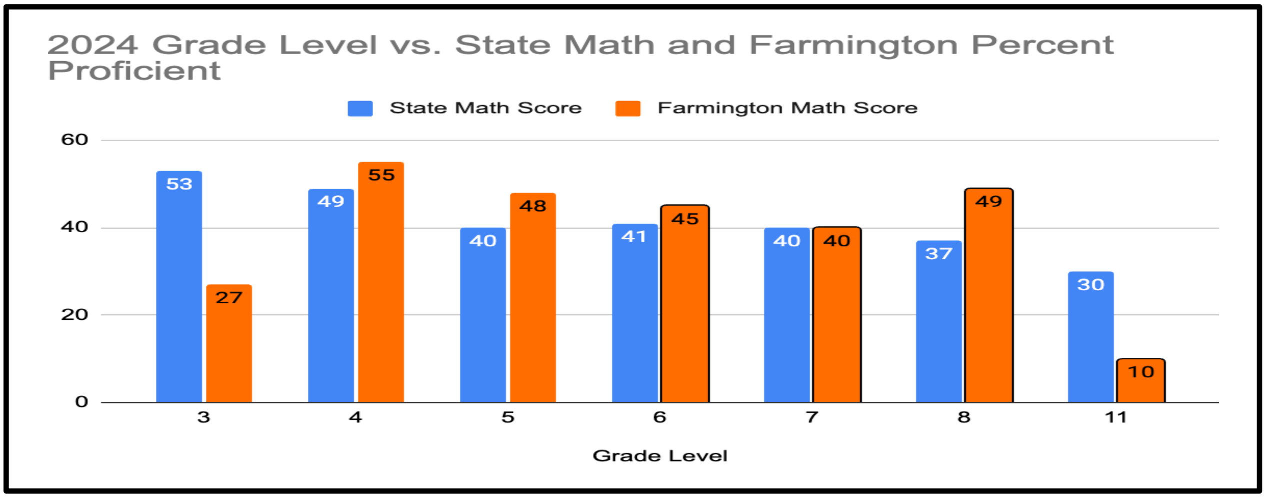
### Learning Goals Using Data as Indicators

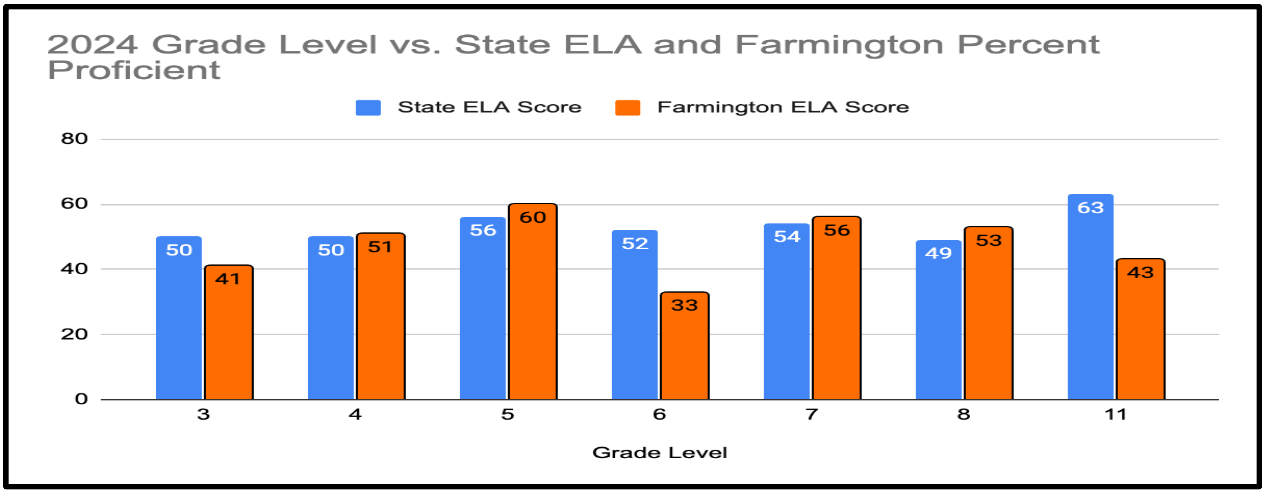
Farmington continues to improve in its performance at the state level in Mathematics, ELA and Science. New Hampshire uses the Statewide Assessment System (SAS) for the state accountability assessments in grades 3-8 for ELA and Math; and in grades 5,8, and 11 for science. At the high school level, New Hampshire uses the Scholastic Achievement Test (SAT) as a measure of mathematics and ELA for all 11th grade students, as a District we are proud of the continual growth of our students and staff.

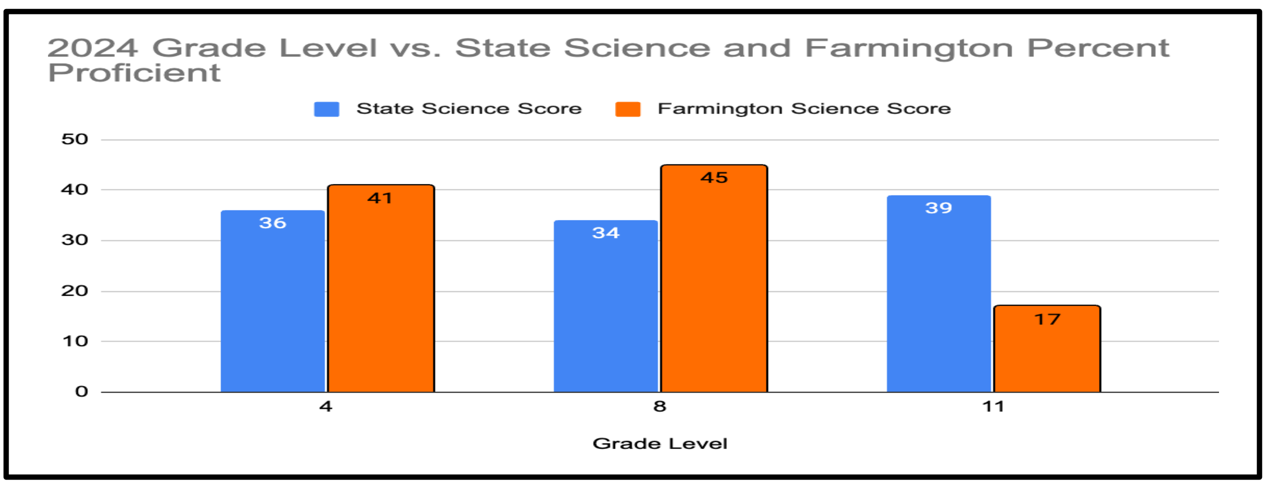



| Test | % Proficient |
|---|---|
| SAS Math | 40% |
| SAS ELA | 49% |
| SAS Science | 39% |

2024 NH SAS Percent Proficiency by Grade Level State vs. Farmington



## Progression Over Time All Grades

| Farmington School District Student Proficiency grades 3-8 Comparisons 2018 - 2024 | | | | | | | |
|---|---|---|---|---|---|---|---|
| SAS Subject | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** |
| English Language Arts | 46% | 41% | COVID | 36% | 44% | 49% | **49%** |
| Mathematics | 32% | 28% | COVID | 21% | 23% | 38% | **40%** |

***Student Proficiency:*** *Student performance on English Language Arts and Math on the NH SAS (Grades 3-8), SAT (Grade 11) or alternate assessments.*

| Farmington School District grades 3-8 Student Growth Comparisons 2018 - 2024 | | | | | | | |
|---|---|---|---|---|---|---|---|
| SAS Subject | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** |
| English Language Arts | 51% | 45% | COVID | NA | 59% | 59% | **54%** |
| Mathematics | 42% | 36% | COVID | NA | 50% | 63% | **61%** |

***Student Growth:*** *Average student growth percentile for English Language Arts and Math of full academic year students for the district. Growth calculations are based on student proficiency changes between consecutive testing years (2018-2019, 2021-2022, 2022-2023, and 2023-2024).*

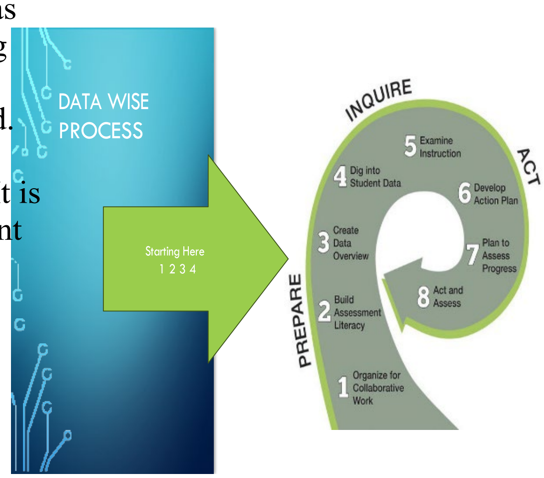
| SAT Grade 11 Subject | **2020** | **2021** | **2022** | **2023** | **2024** |
|---|---|---|---|---|---|
| English Language Arts | COVID | 26% | 32% | 41% | **43%** |
| Mathematics | COVID | 15% | <10% | 10% | **10%** |

*Data Source: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/iplatform*

### Data Wise Instruction

The Data Wise process is being used at all schools to address target areas. This process is being supported in PLCS as well as in professional development offered by the district. During the 2024-2025 school year all PLCs discussed the types of data that are available, reviewed longitudinal data for students' overtime, making note of where to leverage improvement.

In addition, a professional development seminar was held to reinforce the use of data as a method of targeting and improving student learning. Starting in January a full course will be instituted on the Data Wise method. All schools and Principals will be represented at this cross-district professional development opportunity. It is hoped that the continued emphasis will improve student learning and outcomes.



## ***Report of the Facilities Director***

I respectfully submit this report as to the status of projects completed and ongoing in the SAU 61 District for the 2024-2025 fiscal year.

Affinity Lighting has completed the removal of fluorescent lighting in the interior of the school buildings and replacing them with smart LED lighting fixtures. This is not only an energy savings to the district but also allows control of the lighting in all areas. The exterior lighting is an ongoing project.
The HWMS roof skylights which were found to a source of water leaks were repaired by Melanson Roofing along with some maintenance repairs to seam areas that were leaking.
Emergency lighting and emergency exit lighting has been replaced and upgraded at the Farmington High School. The exit lighting at HWMS will be replaced with upgrades to replace old fixtures at HWMS over February vacation.
Security upgrades are continuing at all three schools with ongoing projects.

Respectfully;
Larry Gordon, Facilities Director

## ***Report of the High School Principal***

This year, we at FHS (Farmington High School) wanted to look at the idea of success. Success for the students, the staff, and the community. There were a few different things we set out to do, to help increase success for everyone. First, we wanted to give more time for staff, and students to interact with each other. We took 10 minutes from each class and created a study hall that allowed teachers every other day, when possible, to have students come to their rooms for extra help. This with conjunction of an advisory allowed students and staff time to meet and discuss work or build community together. We also started to offer through grant funding an after-school program that gave access to enrichment activities for students to partake in. This program also allowed students access to more than just enrichment opportunities but access to teachers for extra help, a one-on-one math tutor, to SAT prep sessions that could be requested free of cost to parents. FHS also looked to create updated spaces for students to learn in. Below we will discuss three of the biggest changes to grace our school.

**The Library Media Center**

Libraries now, more than ever, are important to student success. The Library Media Center is a place of discovery and place for students to further explore areas of interest. In order to create an environment that students want to frequent, we removed outdated furniture and replaced it with modern tables and chairs. The update allows classes the opportunity to arrange and rearrange the furniture in a way that creates a comfortable and inviting atmosphere which is conducive to learning and promotes collaboration amongst the students. We also added places for students who are up to date on their work, to sit, relax and enjoy the offering of the Media Center surroundings. To accompany the updated look, we have a new Library

Media Specialist, Leslie Thurston, who has opened the doors for guest speakers, filed trips and various fun activities for students to partake in.

**Weight Room**

This year the Physical Education department had a big update as well. A weight room was added to room 105. This room was refitted with new machines, equipment, and flooring to create an updated space for students and athletes to use. The new weight room has provided a designated area for equipment that was being stored and used in the hallway, a space better suited for these activities.

**Flying Tigers Plane Build Up-Date**

Last year Farmington High School was chosen by the Aviation Museum of New Hampshire as the third New Hampshire school to take part in their plane build program. During the two-year program, students, with the guidance of school faculty and volunteer mentors, and with the use of the Tango Flight curriculum, will build an FAA certified RV-12iS fully operational airplane. The build is scheduled to begin in the fall of 2025.

The 2024 - 2025 school year has involved and will continue to involve much preparation and coordination for the plane build. FHS representatives have visited the two existing plane build sites at the Manchester School of Technology and Lebanon High School. There was an informational presentation made by the Aviation Museum of New Hampshire to FHS students in November. This presentation included bringing a RV-12iS plane to FHS so students could see and touch the actual type of plane some of them will be building. There has been a class description added to the 2025-2026 Program of Studies, summarizing what the class will entail. There has been approximately $210,600 raised of the needed $280,000 by the Aviation Museum of New Hampshire. There has also been a field trip to the Air National Guard based in Newington.

In the second half of this school year, fundraising by the Aviation Museum of New Hampshire will continue. The process of student selection to participate in the plane build program will be developed and students will be selected. With the help of the Aviation Museum of New Hampshire, plane build mentors will be recruited and the plane build classroom/workshop will start to be set-up and outfitted. More related field trips will occur and the required Tango Flight curriculum will be obtained.

During the summer of 2025, the set-up and outfitting on the plane build classroom/workshop will be completed. Materials and supplies for the plane build will be obtained from Tango Flight.
Tango Flight will also come to FHS to train plane build mentors and FHS staff. The Aviation Museum of New Hampshire will continue fundraising as needed.

-Carole Frankiewicz ELO and Plane coordinator

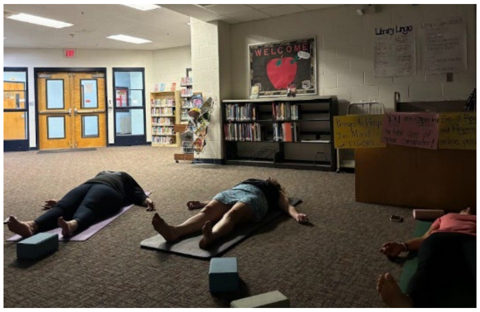
Respectfully Submitted,
Jason Corrow
Farmington High School Principal

***Report of the Henry Wilson Memorial School Principal***


It was another fun filled learning year at Henry Wilson Memorial School. As I've said before, it really is because of our dedicated teaching staff, paraprofessionals, and families. We did experience some staff turnover this year. HWMS welcomed Kirsten Chapman (SPED) in grade 4, Theresa Ahadi in grade 5, Kari Inglis and Tina Gelinas (SPED) in grade 6, Jenn Whitcomb (SPED) and John Connor in grade 7. Sadly, we have still been unable to fill our grade 7 English Language Arts position, but we have been working with our reading specialist, librarian, administration and substitutes to create a predictable routine for our students. If you're not aware we have a dedicated group of paraprofessionals who have been with Henry Wilson for an average of 20 years! Henry Wilson is so excited that our Unified Arts department is completely staffed this year. As a result, we had an art show in June and a holiday concert in December. The arts are alive and well, our students are enjoying showing off their talents! We also welcomed back drama club this year. Look for our one act production in early March!


Academically students at Henry Wilson Memorial School are growing and challenging themselves. Students participate in WIN groups (what I need) 4 days a week. These groups are based on STARR testing. Teachers meet weekly to look at data and group students based on standards. Currently our 5th and 6th grade teams have been working with the majority of students on geometry, measurement and data skills. In quarter one they multiage the student groups. If you have a young person in your life, please work with them on using a ruler in addition to multiplication facts! Our students placed 56th out of 130 NH middle schools.

Teachers continue to work on engagement with hands-on activities and field trips. We would like to wish Ceira Colvin congratulations on being the Scripps National Spelling Bee Champion for 2025.



Still having 1 guidance position to fill has been challenging. In an effort to help focus efforts we added the DESSA assessment for students. The DESSA is a brief questionnaire that teachers fill out. It asks about eight domains of student social-emotional wellness: personal responsibility, optimistic thinking, goal-directed behavior, social awareness, decision-making, relationship skills, self-awareness and self-management. Teachers can then pick advisory lessons which will help their students grow and handle the stressors of middle school life. We are also fortunate to have Victoria Brunelle working on her masters in social emotional learning with a combination of yoga certification. She is available to help both staff and students with her resources.

Henry Wilson welcomed Jaime Halbmaier-Stuart as assistant principal to the Henry Wilson family. Mrs. Stuart comes with a variety of experience including teaching and working for the Moose Project with the State of Maine Department of Education. As for myself, I am very honored to have won the New Hampshire Association of Education Professional Administrator of the year for 2024. My email sign off says, "the luckiest principal in the world' and after completing my 21st year at Henry Wilson Memorial School and my 6th as an administrator it couldn't be more true!

Respectfully Submitted,
Giselle Pomeroy,
HWMS Principal

## ***Report of the Valley View Community School Principal***

Our Preschool to third grade school currently serves approximately 250 families in the Farmington community. Our beautiful school has so many things to be proud of this year! As my first full year as principal and formerly interim principal, I am so very proud of students and staff's hard work and dedication towards common goals, and creating lifelong learners. This year we had an increase in Kindergarten enrollment and therefore hired an additional teacher to meet students' needs. Last year we had many teachers and staff move on to other paths, but fortunately we have many incredible new teachers and staff that bring many talents to our school community. We are very proud of our growth this year in reading and math as measured by our STAR Benchmark assessments. Our overall math proficiency in grades K-3 increased to 56.6% from 49.3% at the beginning of the year, as well as reading proficiency scores in grades K-3, went from 54% last year to 65.3% this year. Also, we are very proud of our discipline tracking referrals which are less than half of what they were each month last year. Way to go staff and students! These results showcase our greatest strength; teamwork and collaboration in reaching our goals.

Current academics and curricula include our reading programs, Heggerty and Wilson Foundations, which utilize a Structured Literacy model providing systematic, explicit instruction in the essential components of literacy. In grades K-3 we use HMH, Into Math, a comprehensive math program that teaches the math standards and fosters inquiry and critical thinking. Students learn social studies and science standards through engaging project-based learning. Several parent nights are offered throughout the year to showcase student projects. In addition to academics, students participate in PE, art, music, library, guidance and STEAM. Additionally, teachers provide a weekly SEL lesson to all students. SEL, social and emotional learning focuses on supporting students with executive functioning supports and strategies to help students throughout their school career. All students enjoy outdoor recess on our playground.
Student grades can be monitored via Power School and checked weekly or daily to see how their child is academically performing. Report cards and Progress reports are accessed via PowerSchool three times a year.
Valley View hosts several fun events throughout the year including, Literacy & STEAM nights, Art shows, Scholastic book fairs, musical concerts, Read Across America Week, Polar Express Day, Field Day and more!

Our students participate in year-round field trips that foster exploration and discovery such as Squam Lake Science Center, Seacoast Science Center and Strawberry Banke. Field trips support a well-rounded education and teach students about local NH history and resources. We appreciate all of our school and community organizations that support our students and school, including the Farmington PTA, Tiger Beats after school program, the Farmington Rec. program, the Goodwin Library, the NH Lions Club and our amazing Student Resource Officers, Officer Webster and Officer Clark.

We regularly foster school community communication with weekly parent updates, school website, Google Classroom, and a Facebook page. Parents and Guardians can maintain daily communication with their child's teacher via Class Dojo, and access student grading information on PowerSchool. We hold parent/teacher conferences twice a year, but parents can always request additional conferences throughout the year. We believe in the importance of building relationships with our families and reciprocal support is integral in the success of our students.

On behalf of all of our dedicated staff at Valley View, we thank all of our students, families and district personnel in serving and supporting the Farmington community.

Respectfully Submitted,
Beth Stevenson, Principal of VVCS


MHLS
STEM-MoBILE


Valley View
Community School
Recognizes
Veteran's Day
2024

FARMINGTON SCHOOL DISTRICT
DELIBERATIVE SESSION MINUTES
FEBRUARY 3, 2024

Moderator, Michael Morin, opened the meeting at 9:04. He led everyone in the Pledge of Allegiance. Michael Morin then welcomed everyone for coming and reminded them to register with the Supervisors if they had not already done so because we count cards, not hands. He then pointed out the emergency exits. The Moderator then read the prefix to the warrant articles. Tim Brown asked for a point of order stating that he did not see a posting on this building as required by state law. Attorney Douglas Mansfield advised that the meeting was posted at the town hall and at this school on the inside bulletin board. He stated that, in his opinion, this did not make the posting deficient. Tim asked where he could find a line-item budget as required by law and he was advised that they would be made available momentarily.

Article 01 Choose District Officers
To choose the following district officials:
School Board Members (1): 3-year
Term Moderator (1): 1-Year Term
Clerk (1): 1-Year Term
Treasurer (1): 1-Year Term

The Moderator then read Article 1 and called for a motion to move the article to the ballot.
Motion: Penny Morin
Second: Mary Barron
Discussion: There was no discussion. Article 1 was moved to the ballot by a show of cards vote.

Article 02 Place Reports on File
Shall the District accept and place on file the reports of the auditors, agents, committees, and officers chosen to conduct the prudent affairs of the district?
The Moderator read Article 2 and asked for a motion for it to be placed on the ballot as written.
Motion: Joseph Pitre
Second: Penny Morin
Discussion: There was no discussion and Article 2 was moved to the ballot as written by a show of cards vote.

Article 03 Operating Budget
Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $18,029,325? Should this article be defeated, the default budget shall be $18,205,894.28 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.
(Majority vote required)
(Estimated tax impact of $2.79 per thousand).
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (8-0).

Note: Fund 10 = $16,313,288 (regular operating budget); Fund 21 = $503,640 (expenditures from food service revenues); Fund 22 $1,212,397 $ (expenditures from federal/special revenues).
Default implemented: $16,489,857.28 (which is the same as last year, with certain adjustments required by previous action of the District or by law).
The Moderator read Article 3 and asked for a motion to move it to the ballot as written.
Motion: Penny Morin
Second: Jenn Haskell
Discussion: Tim Brown offered a motion to table Article 3 and to take it out of order once we have been provided with the line-item budgets. This was seconded by Steven Henry and approved by a show of cards vote.

Article 04 Claiming of ESSR Federal Funding
To see if the District will vote to raise and appropriate the sum of $2,327,700.00 for the purpose of funding such permissible District operations and projects as may be approved by the School Board and the State of New Hampshire, Department of Education. Said monies to come from the ESSER III Grant and no monies to be raised through taxation. Further to authorize the School Board to apply for and accept said ESSER III Grant monies and expend the same for the purposes set forth in this article.
(Majority vote required)
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (8-0).
The Moderator read Article 4 and asked for a motion to move Article 4 to the ballot as written.
Motion: Alex Morin
Second: Angie Cardinal
Discussion: Tim Brown asked if we could get an explanation of how this number was calculated. The Moderator said the school finance person was out of the room getting the line-item budgets. He arrived at this time and stated that he calculated it by taking last years' numbers minus what was spent. Tim asked if last years' numbers included Fund 10, 21 and 22 to which Mackenzie said yes. Tim asked if we received the homeless grant last year to which Mackenzie answered no. Blanche Tanner asked what this money is designated for. Mackenzie Campbell, Finance Administrator, said that some things have already been planned or are already reserved. There are still some projects we are looking for that are educational, security and building needs. He was asked If this money comes in does it reduce the budget? Mackenzie Campbell replied that it does not. Tim Brown moved to table this until the line-item budget gets distributed because, without that, we have no idea what we are voting for. This was seconded by Carlene Lapierre and approved by a show of cards vote. The Line-item budget is now available at the back of the room. The Moderator moved on to Article 5 giving people time to get the line-item budget and look at it.

Article 05 Collective Bargaining Agreement
To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Farmington School Board and the Farmington Education Support Professionals United, NEA-New Hampshire, NEA, which calls for the following increases in salaries and benefits at the current staffing level over the next three fiscal years:

| Fiscal Year: | Estimated Increase: |
|---|---|
| 2024-2025: | $49,736 |
| 2025-2026: | $81,602 |
| 2026-2027: | $113,083 |

Total over three years: $244,421

and to further raise and appropriate $49,736 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.
(Majority vote required)
($0.43 per thousand over 3 years)
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (8-0).
The Moderator called for a motion to move Article 5 to the ballot as written.
Motion: Joe Pitre
Second: Alex Morin
Discussion: Tim Brown stated that he supports this and said that they are one of the hardest working groups we have working in the district. He felt that having the entire tax impact without breaking it down could have an impact with the voters and stated he would like to see the tax impact broken down per year. Mary Barron, School Board Member, stated that she had the breakdown and presented it as follows: 2024-2025 $.09; 2025-2026 $.14; 2026-2027 $.20. These numbers are based on current staffing numbers. Mary Barron offered a motion to add the breakdown to the ballot and Steven Henry seconded. Penny Morin stated that, typically, the only tax impact number we would have would be for the current year. Mary Barron stated she had looked back at past warrants and the last 5 ballots have had the breakdown. Lisa Abbot, who is a paraprofessional, stated she was here to ask everyone to vote in favor. She stated that they are short-staffed. She also pointed out that the paras pay $749 every two weeks for a 2-person insurance and over $1000 every two weeks for a family plan. This warrant article will make their contributions closer to the teachers. Being no further discussion, the amendment was approved by a show of cards vote. Being no further discussion on Article 5, as amended, it was approved to move to the ballot as amended by a show of cards vote. A motion to take article 3 off the table was made by Penny Morin and seconded by Wanda Thivierge. Tim Brown asked if we could please get the documents for funds 21 & 22 and the fund 10 balance sheets on the table as required by law. The motion to take Article 3 off the table was defeated by a counted show of hands vote of: Yes 22 No 25. Article 3 will Remain on the table. Penny Morin asked Tim Brown if there were any more documents that he was going to request to which Tim replied that he wanted any documents that were required by state law. Angie Cardinal called for a point of order and asked the attorney if the MS27 form alone satisfies the requirement of a line-item budget. The attorney stated, in his opinion it does. Carlene Lapierre asked for an explanation of intergovernmental items. Mackenzie Campbell said it is designated as a federal grants expenditures line and he named some of the grants contained on that line. Mary Barron made a motion to take Article 3 off the table, seconded by Joel Chagnon. There was no discussion had and it was approved by a show of cards vote.

The Moderator went back to Article 3
Article 03 Operating Budget
Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $18,029,325? Should this article be defeated, the default budget shall be $18,205,894.28 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.
(Majority vote required)
(Estimated tax impact of $2.79 per thousand).
The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).
Note: Fund 10 = $16,313,288 (regular operating budget); Fund 21 = $503,640 (expenditures from food service revenues); Fund 22 $1,212,397 $ (expenditures from federal/special revenues).
Default implemented: $16,489,857.28 (which is the same as last year, with certain adjustments required by previous action of the District or by law).
The Moderator reread the article and asked for a motion to move it to the ballot. Alex Morin made the motion, seconded by Penny Morin. Tim Brown said that Article 3 is our Budget made up of Fund 10, 21 and 22. He asked if the food fresh picks grant is in there. Mackenzie Campbell said yes. He explained that Fund 10 is the operating budget and 21 and 22 are the grants. Tim Brown said he questions whether the 1.1M Esser funds from last year are in the grants. He stated that those were moved to a warrant article this year and should not be in Article 22. Tim Brown also stated that the default budget for fund 22 should only be $800,000. Angie Cardinal asked if this has been reviewed by legal counsel. Mackenzie Campbell said it was reviewed by lawyers, the School Board has signed it and DRA also reviewed it. Tim Brown asked if the Homeless grant money in fund 22 is in the default budget. Mackenzie Campbell said that this new federal money is in fund 22. Tim Brown then stated that he cannot get an answer so he moved to reduce $600,000 out of the operating budget to make it $1,7429,235. This was seconded by Carlene LaPierre. There was no discussion, and the motion was opposed by a show of cards vote. Blanche Tanner stated that all this information is on the website and at the meetings so she doesn't know where the questions are coming from. Tim Brown asked for clarification that the taxation portion is a little over $9,000,000 to which Mackenzie Campbell replied that was correct. Penny Morin made a motion to call the question, seconded by Alex Morin. This motion was approved by a show of cards vote. Article 3 was approved to appear on the ballot as written by a show of cards vote.
Penny Morin made a motion to restrict reconsideration, seconded by Heidi Mitchell and approved by a show of cards vote. The Moderator stated that this meant that it could not be reconsidered until after the deliberative session.
Wanda Thiviege made a motion to take Article 4 off the table, seconded by Penny Morin. This was approved by a show of cards vote.
Article 04 Claiming of ESSR Federal Funding
To see if the District will vote to raise and appropriate the sum of $2,327,700.00 for the purpose of funding such permissible District operations and projects as may be approved by the School Board and the State of New Hampshire, Department of Education. Said monies to come from the ESSER III Grant and no monies to be raised through taxation. Further to authorize the School Board to apply for and accept said ESSER III Grant monies and expend the same for the purposes set forth in this article.
(Majority vote required)
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (8-0).
The Moderator reread Article 4 and asked for a motion to move Article 4 to the ballot as written. Penny made the motion, seconded by Jason Parker and, being no discussion, it was approved by a show of cards vote.
Article 06 Special Meeting
Shall the school district, if warrant article 05 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article 05 cost items only?
(Majority vote required)
The Moderator read Article 6 and called for a motion to move it to the ballot as written.
Motion: Penny Morin
Second: Jason Parker

Discussion: There was no discussion, and it was approved to move Article 3 to the ballot as written by a show of cards vote.

Article 07 School Resource Officers
In the event the proposed budget set forth in Article 3 fails and the default budget is enacted, to see if the District will vote to raise and appropriate the sum of $180,319.29 for the purpose of funding the School Resource Officers' contract with the Farmington Police Department. If the District votes to approve the proposed operating budget under Article 3, then this Article 7 will be of no force and effect.
(Majority vote required)
($0.32 per thousand)
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (8-0).
The Moderator read Article 7 and called for a motion to move Article 7 to the ballot as written.
Motion: Joel Chagnon
Second: Ann Titus
Discussion: Mary Barron explained that this will not be raised and appropriated unless the vote on the main budget fails to pass and we have a default budget. Article 7 was approved to appear on the ballot as written by a show of cards vote.

Article 08 Mainstay IT Partnership
To see if the District will vote to raise and appropriate the sum of $120,528.00 for the purpose of funding the Farmington School District IT contract with IT company, Mainstay, for Fiscal Year 2024-2025.
(Majority vote required) ($0.21 per thousand)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (7-1).
The Moderator read Article 8 and asked for a motion to move Article 8 to the ballot as written.
Motion: Alex Morin
Second: Jason Parker
Discussion: Blanche Tanner asked if this was the last year of the contract with Mainstay and she was told that is correct. She then asked if this then goes out to bid or does the board have the option to just stay with Mainstay if they chose to keep the provider. Blanche said she also understood from a prior meeting that this one also said the same thing as 7 that this would only be in effect if the default budget was voted in. Mackensie stated that if this article does not pass then we will be unable to continue with the contract. Steven Henry offered a motion that we remove reference to a service provider which will give the School Board the right to negotiate with another provider at the end of the contract, seconded by Penny Morin. There was no discussion and the Moderator explained that we would be striking the company name (Mainstay) and just using the words contract with an IT company. The amendment was approved by a show of cards vote. Being no further discussion, Article 8 was approved to appear on the ballot as amended by a show of cards vote.

Article 09 Position: Phychologist
To see if the District will vote to raise and appropriate the sum of $135,800 for the purpose of funding the existing position of "Psychologist," inclusive of all salary, benefits, taxes, and retirement associated with that position.
(Majority vote required) ($0.23 per thousand)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0).
The Moderator read Article 9 and asked for a motion to move Article 9 to the ballot as written.

Motion: Steven Henry
Second: Jason Parker
Discussion: Steven Henry asked if the services are required to comply with any laws or regulations. Mackenzie said that Special Education testing services require this as part of the IEP process. Steven then asked if this did not pass what would we have to do. Mackenzie said we would have to look to the outside for expertise which would most likely be more expensive. Mary Barron explained that this had previously been paid for out of ESSER III and we had promised to put it as a separate article when it was no longer being paid for by the grant. Rick Pelkey asked if it was previously budgeted and is now removed, was the budget reduced because it was pulled out. Mary Barron explained that it was paid through a grant so it wasn't in the operating budget. Margie Beaudoin asked if you could add the language that it is a state required position which might give it a better chance of being passed. Margie suggested the language "associated with required Services", seconded by Joel Chagnon. The Student Services director (Colleen) was asked to speak. The Moderator ascertained that she was not a resident and asked for a vote to allow her to speak. This was voted in the affirmative. Colleen suggested "this position is mandated to support our special education services". This was accepted as a friendly amendment by Margie and Joel. Steven Henry asked if this is a position that also performs therapeutic work to which the Interim Superintendent replied that it does. This amendment was approved by a show of cards vote. The spelling of the word psychologist was corrected through a motion by Penny Morin, seconded by Jason Parker and approved by a show of cards vote. Article 9 was approved to appear on the ballot as amended by a show of cards vote.

Article 10 Position: Social Worker
To see if the District will vote to raise and appropriate the sum of $110,000 for the purpose of funding the existing position of "Social Worker" and to authorize the School Board to continue the District's contract for that position through the Strafford Learning Center for Fiscal Year 2024- 2025.
(Majority vote required) ($0.19 per thousand)
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (7-1).
The Moderator read Article 10 and asked for a motion for Article 10 to appear on the ballot as written.
Motion: Penny Morin
Second: Wanda Thivierge
Discussion: Blanche Tanner stated that she is very much in favor of this because of the way the world is. It was asked why this is a contracted position and Is that because we haven't been able to find an in-house person? Mackenzie stated he was not sure if there was an open position because he does not know the history. Mary Barron explained that it once was a position but when that person left our employment, we were unable to fill the position and it was contracted out. Joel Chagnon made a motion to follow the same procedure as the previous article and to strike Strafford Learning Center so as not restricted it. This was seconded by Joe Pitre. It was asked if there are other places to contract with. Mackenzie stated that there are similar services in the area. Joel Chagnon suggested to word it though a providing service agency this was a friendly amendment accepted by Joel Chagnon and Joe Pitre. Steven Henry asked if this amount is the equivalent of one full time employee which was answered in the affirmative. Penny Morin made a motion to add "up to" $110,000, seconded by Jason Parker. The amendment already on the floor was approved by a show of cards vote and then we went back to Penny Morin 's motion. There was a quick discussion and Penny withdrew her motion which was agreed to by Jason Parker. Article 10 was approved, as amended by a of cards vote.

Article 11 FSD Bus Capital Reserve Fund

Shall the District vote to raise and appropriate the sum of $150,000 to be added to the FSD Bus Capital Reserve Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Bus Capital Reserve Fund as of 12/31/23 is $101,270.48.
(Majority vote required)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0)
The Moderator read Article 11 and asked for a motion to move it to the ballot as written.
Motion: Penny Morin
Second: Steven Henry
Discussion: Mary Barron stated that it had come to their attention that the amount in the fund on 12/31/2023 was actually $117,352.46 and she offered an amendment to correct this number seconded by Penny Morin. It was asked if this was because the balance was from a different date. Mike explained that the spreadsheet from the trustees was misread on the reserve and trust funds. Bob Morgan stated that he felt that by saying no money to be raised by taxation it was misleading because we are raising it and then using what hasn't been spent for Articles 11-19. He just wanted people to be aware that, if they want the money to come back against taxation, they need to vote accordingly. Heidi asked if he voted for it at the Budget Committee meeting – which he stated he did. Jenn Haskell stated that this was the viewpoint of just one member of the budget committee and not the committee as a whole. Mary Barron explained that the budget was prepared this year based on what was actually spent last year not what was budgeted last year. She said that their first crack at the budget was about $2,000,000 more than this and the board decided that was not affordable. Now it is a very tight budget. There may or may not be monies available to fund Articles 11-19 and going from this point forward we are not going to be able to see this type of fund balance so we are hoping to put the money away this year that might not be available in the future. Being no further discussion, the amendment was approved by a show of cards vote. Angela Cardinal stated that these have to be funded in the order that they are listed so some may not be funded. Joe Pitre asked if it could be explained because he thought that we had bought a couple of buses already through ESSER – so why can we not reduce this. Mackkenzie Campbell stated that there were some purchases through ESSER. Maybe 2 buses, 1 van and 1 through capital reserve funds. Mackenzie felt we might need a few more so it is important to put it away in savings account earning interest. Being no further discussion, moving article 11 to the ballot as amended was approved by a show of cards vote.

Article 12 FSD Technology Expendable Trust
Shall the District vote to raise and appropriate the sum of $150,000 to be added to the FSD Technology Expendable Trust Fund previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Technology Fund as of 12/31/23 is $113,238.12.
(Majority vote required)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0)
The Moderator read Article 12 and asked for a motion to move it to the ballot as written.
Motion: Wanda Thivierge
Second: Penny Morin
Discussion: Mary Barron moved to amend the balance in the fund as of 12/31/2023 to $124,274.92 second by Heidi Mitchell and approved by a show of cards vote. Penny Morin asked why technology was put in front of heating. Mary Barron stated that if they were looking at a complete redo it would cost $350-400,000. This would help cover a partial recovery. Heating would cost $300,000 for all three and

last 15-20 years. Being no further discussion Article 12 was approved to appear on the ballot as amended by a show of cards vote.

Article 13 Heating System Capital Reserve

Shall the District vote to raise and appropriate the sum of $125,000 to be added to the Heating System Replacement Capital Reserve Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Buildings and Grounds Capital Reserve Fund as of 12/31/23 is $107,206.35.]

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

The Moderator read Article 13 and asked for a motion to move article 13 to the ballot as written.

Motion: Jason Parker

Second: Penny Morin

Discussion: Penny moved to amend to change the incorrect building and grounds CRF in the body of the article to Heating system, duly seconded and approved by show of cards vote. Mary Barron made a motion to change the balance in the fund on 12/31/2023 to $107.488.68. This was duly seconded and approved by show of cards vote. Being no further discussion article 13 was approved to appear on the ballot as amended by a show of cards vote.

Article 14 Kitchen Equipment Capital Reserve

Shall the District vote to raise and appropriate the sum of $25,000.00 to be added to the Kitchen Equipment Capital Reserve Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Kitchen Equipment Capital Reserve Fund as of 12/31/23 is $52,802.06.

"Majority Vote Required"

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

The Moderator read Article 14 and asked for a motion to move the article to the ballot as written.

Motion: Penny Morin

Second: Ann Titus

Discussion: Mary Barron made a motion to amend the amount available on 12/31/2023 to $52,941.12 Penny Morin seconded the motion and it was approved by a show of cards vote. Being no further discussion Article 14 was approved to appear on the ballot as amended by a show of cards vote.

Article 15 Outdoor Facilities (Athletic) Reserve

Shall the District vote to raise and appropriate the sum of $25,000 to be added to the Outdoor Athletic Facilities Capital Reserve Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Outdoor Athletic Facilities Capital Reserve Fund as of 12/31/23 is $32,714.31.

(Majority vote required)

The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0)

The Moderator read Article 15 and asked for a motion to move the article to the ballot as written.

Motion: Wanda Thiviege

Second: Ann Titus

Discussion: Mary made a motion to amend the balance available on 12/31/2023 to $32,800.46, seconded by Penny Morin and approved by a show of cards vote. Being no further discussion, Article 14 was approved to appear on the ballot as amended by a show of cards vote.

Article 16 Special Education Trust
Shall the District vote to raise and appropriate the sum of $100,000 to be added to the Special Education Expendable Trust, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Special Education Expendable Trust as of 12/31/23 is $200,000.
(Majority vote required)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0)
The Moderator read Article 16 and asked for a motion to move the article to the ballot as written.
Motion: Penny Morin
Second: Jason Parker
Discussion: Mary Barron made a motion to amend the balance in the fund as of 12/31/2023 to $216,101.77, seconded Penny Morin and approved by a show of cards vote. Being no further discussion Article 16 was approved to move to the ballot as amended by a show of cards vote.

Article 17 FSD Security Capital Reserve Fund
Shall the District vote to raise and appropriate the sum of $50,000 to be added to the FSD Security Capital Reserve Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Security Capital Reserve Fund as of 12/31/23 is $100,000.
(Majority vote required)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0)
The Moderator read Article 17 and asked for a motion to move the article to the ballot as written.
Motion: Penny Morin
Second: Jason Parker
Discussion: Mary Barron made a motion to amend the balance in the fund available on 12/31/2023 to $103,839.61, seconded by Penny Morin and approved by a show of cards vote. Being no further discussion Article 17 was approved to appear on the ballot as amended by a show of cards vote.

Article 18 Capital Improvements & Reno Fund
Shall the District vote to raise and appropriate the sum of $50,000 to be added to the Capital Improvements and Renovations Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation.
The balance of the Capital Improvements and Renovations Fund as of 12/31/23 is $70,185.18. (Majority vote required)
The School Board recommends this appropriation (4-0). The Budget Committee recommends this appropriation (8-0)
The Moderator read Article 18 and asked for a motion to move the article to the ballot as written.
Motion: Mosher
Second: Joseph Pitre
Discussion: Mary Barron made a motion to amend the balance in the fund as of 12/31/2023 to $93,636.51, seconded by Penny Morin and approved by a show of cards vote. Being no further discussion Article 18 was approved to appear on the ballot as amended by a show of cards vote.

Article 19 School Equipment Expendable Trust

Shall the District vote to raise and appropriate the sum of $25,000 to be added to the School Equipment Expendable Trust Fund, previously established. This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the School Equipment Fund as of 12/31/23 is $3,464.18.
(Majority vote required)
The School Board recommends this appropriation (4-0).
The Budget Committee recommends this appropriation (8-0).
The Moderator read Article 19 and asked for a motion to move the article to the ballot as written.
Motion: Jason Parker
Second: Ann Titus
Discussion: Mary Barron made a motion to change the amount available in the fund as of 12/31/2023 to $9,912.06 seconded by Penny Morin and approved by a show of cards vote. Being no further discussion, Article 19 was approved to appear on the ballot as amended by a show of cards vote.

Mary Barron asked for clarification on what Budget Committee Member Angie Cardinal previously said regarding fund balance. Angie explained.

The Moderator stated that this would be his last meeting because he had chosen not to run again. Joel Chagnon stated that Mary Barron had chosen not to run again, and he wanted to thank her publicly for her service. She received a round of applause. In addition, Joel stated that it is not an easy job to be the moderator and it can get difficult at times and he would like to thank Michael and commend him as well. He received a round of applause also.

A motion to adjourn was made and duly seconded and approved by a show of cards vote at 11:05AM.

Respectfully submitted,

Kathy L Seaver

Kathy L. Seaver, School District Clerk

BALLOT 1 OF 2

# OFFICIAL BALLOT
# ANNUAL SCHOOL ELECTION
# FARMINGTON, NEW HAMPSHIRE
# MARCH 12, 2024

Kathy L. Seaver
SCHOOL DISTRICT CLERK

## INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

## FOR SCHOOL BOARD

FOR 3 YEARS — Vote for not more than ONE

CHASTITY WENTWORTH 134
SHARON JOHNSTON 225
(Write-in)

## FOR SCHOOL CLERK

FOR 1 YEAR — Vote for not more than ONE

KATHY L. SEAVER 363
(Write-in)

## FOR SCHOOL TREASURER

FOR 1 YEAR — Vote for not more than ONE

ANGELA HARDIN 347
(Write-in)

## FOR SCHOOL MODERATOR

FOR 1 YEAR — Vote for not more than ONE

DAVID PLOURDE 345
(Write-in)

## ARTICLES

**Article 02 Place Reports on File**

Shall the District accept and place on file the reports of the auditors, agents, committees, and officers chosen to conduct the prudent affairs of the district?

YES 372
NO 22

**Article 03 Operating Budget**

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $18,029,325 ? Should this article be defeated, the default budget shall be $18,205,894.28 which is the same as last year, with certain adjustments required by previous action of the District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

YES 243
NO 156

(Majority vote required)

(Estimated tax impact of $2.79 per thousand).

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

Note: Fund 10 = $16,313,288 (regular operating budget); Fund 21 = $503,640 (expenditures from food service revenues); Fund 22 = $1,212,397 (expenditures from federal/special revenues).

Default Implemented: $16,489,857.28 (which is the same as last year, with certain adjustments required by previous action of the District or by law).

**TURN BALLOT OVER AND CONTINUE VOTING**

## ARTICLES CONTINUED

**Article 04 Claiming of ESSER Federal Funding**

To see if the District will vote to raise and appropriate the sum of $2,327,700.00 for the purpose of funding such permissible District operations and projects as may be approved by the School Board and the State of New Hampshire, Department of Education. Said monies to come from the ESSER III Grant and no monies to be raised through taxation. Further to authorize the School Board to apply for and accept said ESSER III Grant monies and expend the same for the purposes set forth in this article.

YES 308
NO 89

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

**Article 05 Collective Bargaining Agreement**

To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Farmington School Board and the Farmington Education Support Professionals United, NEA-New Hampshire, NEA, which calls for the following increases in salaries and benefits at the current staffing level over the next three fiscal years:

| Fiscal Year: | Estimated Increase: | Tax Rate Impact |
|---|---|---|
| 2024-2025: | $49,736 | $.09 |
| 2025-2026: | $81,602 | $.14 |
| 2026-2027: | $113,083 | $.20 |

Total over three years: $244,421

and to further raise and appropriate $49,736 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

YES 269
NO 131

(Majority vote required)

($0.43 per thousand over 3 years)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

**Article 06 Special Meeting**

Shall the school district, if warrant article 05 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article 05 cost items only?

YES 251
NO 140

(Majority vote required)

**Article 07 School Resource Officers**

In the event the proposed budget set forth in Article 3 fails and the default budget is enacted, to see if the District will vote to raise and appropriate the sum of $180,319.29 for the purpose of funding the School Resource Officers' contract with the Farmington Police Department. If the District votes to approve the proposed operating budget under Article 3, then this Article 7 will be of no force and effect.

YES 253
NO 141

(Majority vote required)

($0.32 per thousand)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

**Article 08 IT Partnership**

To see if the District will vote to raise and appropriate the sum of $120,528.00 for the purpose of funding the Farmington School District IT contract with an IT company for Fiscal Year 2024-2025.

YES 226
NO 168

(Majority vote required)

($0.21 per thousand)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (7-1).

**GO TO NEXT BALLOT AND CONTINUE VOTING**

BALLOT 2 OF 2

# OFFICIAL BALLOT
# ANNUAL SCHOOL ELECTION
# FARMINGTON, NEW HAMPSHIRE
# MARCH 12, 2024

Kathy L. Seaver
SCHOOL DISTRICT CLERK

## ARTICLES CONTINUED

**Article 09 Position: Psychologist**

To see if the District will vote to raise and appropriate the sum of $135,800 for the purpose of funding the existing position of "Psychologist," inclusive of all salary, benefits, taxes, and retirement associated with that position. (Mandated to support our special education services)

YES 187
NO 214

(Majority vote required) ($0.23 per thousand)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

**Article 10 Position: Social Worker**

To see if the District will vote to raise and appropriate the sum of $110,000 for the purpose of funding the existing position of "Social Worker" and to authorize the School Board to continue the District's contract for that position through a Service Provider for Fiscal Year 2024- 2025.

YES 191
NO 209

(Majority vote required) ($0.19 per thousand)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (7-1).

**Article 11 FSD Bus Capital Reserve Fund**

Shall the District vote to raise and appropriate the sum of $150,000 to be added to the FSD Bus Capital Reserve Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Bus Capital Reserve Fund as of 12/31/23 is $117,352.46.

YES 262
NO 140

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0)

**Article 12 FSD Technology Expendable Trust**

Shall the District vote to raise and appropriate the sum of $150,000 to be added to the FSD Technology Expendable Trust Fund previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Technology Fund as of 12/31/23 is $124,274.92.

YES 252
NO 144

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0)

**Article 13 Heating System Capital Reserve**

Shall the District vote to raise and appropriate the sum of $125,000 to be added to the Heating System Replacement Capital Reserve Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Heating System Capital Reserve Fund as of 12/31/23 is $107,488.68.

YES 278
NO 120

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

**TURN BALLOT OVER AND CONTINUE VOTING**

## ARTICLES CONTINUED

**Article 14 Kitchen Equipment Capital Reserve**

Shall the District vote to raise and appropriate the sum of $25,000.00 to be added to the Kitchen Equipment Capital Reserve Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Kitchen Equipment Capital Reserve Fund as of 12/31/23 is $52,941.12.

YES 274
NO 118

(Majority Vote Required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

**Article 15 Outdoor Facilities (Athletic) Reserve**

Shall the District vote to raise and appropriate the sum of $25,000 to be added to the Outdoor Athletic Facilities Capital Reserve Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Outdoor Athletic Facilities Capital Reserve Fund as of 12/31/23 is $32,800.46.

YES 267
NO 123

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0)

**Article 16 Special Education Trust**

Shall the District vote to raise and appropriate the sum of $100,000 to be added to the Special Education Expendable Trust, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the Special Education Expendable Trust as of 12/31/23 is $216,101.77.

YES 268
NO 122

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0)

**Article 17 FSD Security Capital Reserve Fund**

Shall the District vote to raise and appropriate the sum of $50,000 to be added to the FSD Security Capital Reserve Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the FSD Security Capital Reserve Fund as of 12/31/23 is $103,839.61.

YES 251
NO 137

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0)

**Article 18 Capital Improvements & Reno Fund**

Shall the District vote to raise and appropriate the sum of $50,000 to be added to the Capital Improvements and Renovations Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation.

The balance of the Capital Improvements and Renovations Fund as of 12/31/23 is $93,636.51.

YES 264
NO 125

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0)

**Article 19 School Equipment Expendable Trust**

Shall the District vote to raise and appropriate the sum of $25,000 to be added to the School Equipment Expendable Trust Fund, previously established? This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amounts to be raised from taxation. The balance of the School Equipment Fund as of 12/31/23 is $9,912.06.

YES 266
NO 125

(Majority vote required)

The School Board recommends this appropriation (4-0).

The Budget Committee recommends this appropriation (8-0).

A True Copy Attest:
Kathy L. Seaver

**YOU HAVE NOW COMPLETED VOTING THIS BALLOT**

**SAU #61**

Annual Treasurer's Report — FUND 10-GENERAL FUND

MONTH ENDING: **June 2024**

| | | |
|---|---|---|
| | Cash Balance Forward 7/1/23 | $1,154,359.62 |
| ***EXPENDITURES*** | | |
| Balance forward from prior month | $12,929,749.71 | |
| + Total expenditures during the month | $1,740,983.90 | |
| Adjustments | | |
| =Total Expenditures Year to Date | $14,670,733.61 | |
| ***RECEIPTS*** | | |
| Balance forward from prior month | $14,431,841.18 | |
| + Total Receipts during the month | $322,164.28 | |
| Other Adjustments | | |
| = Total Receipts Year to Date | $14,754,005.46 | |
| | Cash Balance June 30 | $1,237,631.47 |

**BANK RECONCILIATION**

| TD BANK CASH ACCOUNT | Bank Statement | General Ledger |
|---|---|---|
| Month Ending Balances-Cash Account | $1,416,296.57 | $754,536.56 |
| "+" Deposits | $0.00 | $245,200.96 |
| - Encoding errors | | |
| - Overdraft fees | | |
| Payments | | |
| - Outstanding Payroll | $0.00 | $0.00 |
| - Outstanding Accounts Payable | $416,559.05 | $0.00 |
| Total Cash Account | $999,737.52 | $999,737.52 |
| | | $0.00 Variance |

Angela Hardmo — TREASURER

2/17/2025 — Date

# Farmington School District

## Bank Reconciliation Report

**Fiscal Year:** **2024-2025**

**Bank Account:** CASH GENERAL FUND 10 7080968 **Ending Date:** 6/30/2024

**Cash Account:** 10.0000.11010.00.00.00000

| | |
|---|---|
| **Beginning Balance Per Bank:** | **$2,477,122.59** |
| Less Checks Cleared This Period: | -$489,873.51 |
| Less Other Disbursements Cleared This Period: | $1,103,013.19 |
| Plus Deposits Cleared This Period: | $532,060.68 |
| Plus Other Receipts Cleared This Period: | $0.00 |
| Adjustments This Period: | $0.00 |
| **Computed Ending Bank Statement Balance:** | **$1,416,296.57** |
| Less Outstanding Checks: | $414,241.14 |
| Less Outstanding Other Disbursements: | -$2,317.91 |
| Plus Outstanding Deposits | $0.00 |
| Plus Outstanding Other Receipts | $0.00 |
| **Reconciled Bank Balance:** | **$999,737.52** |
| **Beginning General Ledger Balance:** | **$999,737.52** |
| Transactions Through Ending Date: | $0.00 |
| **Ending Balance Per General Ledger:** | **$999,737.52** |
| **Variance:** | **$0.00** |

**End of Report**

**SAU #61**

Annual Treasurer's Report

FUND 21-FOOD SERVICE

MONTH ENDING: **June 2024**

| | |
|---|---|
| Cash Balance Forward 7/1/23 | $225,571.40 |

***EXPENDITURES***

| | |
|---|---|
| Balance forward from prior month | $482,185.75 |
| + Total expenditures during the month | |
| Adjustments | |
| =Total Expenditures Year to Date | $482,185.75 |

***RECEIPTS***

| | |
|---|---|
| Balance forward from prior month | $482,185.75 |
| + Total Receipts during the month | $0.00 |
| Other Adjustments | $0.00 |
| = Total Receipts Year to Date | $482,185.75 |

| | |
|---|---|
| Cash Balance Month End | $225,571.40 |

**BANK RECONCILIATION**

| **TD BANK CASH ACCOUNT** | **Bank Statement** | **General Ledger** |
|---|---|---|
| Month Ending Balances-Cash Account | $176,624.73 | $225,571.40 |
| + Deposits in Transit | $10,954.77 | $0.00 |
| - Encoding errors | $0.00 | $0.00 |
| - Overdraft fees | $0.00 | $0.00 |
| Payments | $0.00 | -$37,991.90 |
| - Outstanding Payroll | $0.00 | $0.00 |
| - Outstanding Accounts Payable | $0.00 | $0.00 |
| Total Cash Account | $187,579.50 | $187,579.50 |
| | | $0.00 |

Angela Hardman

TREASURER

2/17/2025

Date

Farmington School District

## Bank Reconciliation Report

**Fiscal Year:** 2024-2025

**Bank Account:** CASH-FOOD SERVICE ACH DEPOSITS 9243706798 **Ending Date:** 6/30/2024

**Cash Account:** 21.0000.11620.00.00.00000

| | |
|---|---|
| **Beginning Balance Per Bank:** | **$176,624.73** |
| Less Checks Cleared This Period: | $0.00 |
| Less Other Disbursements Cleared This Period: | $0.00 |
| Plus Deposits Cleared This Period: | $10,954.77 |
| Plus Other Receipts Cleared This Period: | $0.00 |
| Adjustments This Period: | $0.00 |
| **Computed Ending Bank Statement Balance:** | **$187,579.50** |
| Less Outstanding Checks: | $0.00 |
| Less Outstanding Other Disbursements: | $0.00 |
| Plus Outstanding Deposits | $0.00 |
| Plus Outstanding Other Receipts | $0.00 |
| **Reconciled Bank Balance:** | **$187,579.50** |
| **Beginning General Ledger Balance:** | **$187,579.50** |
| Transactions Through Ending Date: | $0.00 |
| **Ending Balance Per General Ledger:** | **$187,579.50** |
| **Variance:** | **$0.00** |

**End of Report**

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Sylvia Y. Perro, CPA, CFE, MSA**

** Also licensed in Vermont

December 30, 2024

To the Members of the School Board and Superintendent
Farmington School District
35 School Street
Farmington, NH 03835

Dear Members of the School Board and Superintendent:

We have audited the financial statements of the Farmington School District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 19, 2024. Professional standards require that we advise you of the following matters relating to our audit.

### *Our Responsibility in Relation to the Financial Statement Audit*

As communicated in our engagement letter dated August 22, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Farmington School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, and material weaknesses, and material noncompliance, and other matters noted during our audit in a separate letter to you dated December 19, 2024.

### *Planned Scope and Timing of the Audit*

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated August 22, 2023.

### *Compliance With All Ethics Requirements Regarding Independence*

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

PLODZIK & SANDERSON, P.A.
*Certified Public Accountants*

193 North Main Street
Concord, New Hampshire, 03301

www.plodzik.com
603-225-6996

170 South River Road, Box 9
Bedford, New Hampshire, 03110

### *Significant Risks Identified*

Our audit process and planning for each individual audit is based upon a risk model which requires us to identify significant risks within the entity and plan appropriate audit procedures to address those risks. A significant risk is defined as an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. We have identified management override of controls, and improper revenue recognition, failure to maintain the general ledger and reconcile accounts, as significant risks through our risk assessment procedures. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks.

### *Qualitative Aspects of the Entity's Significant Accounting Practices*

*Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Farmington School District is included in Note 1 to the financial statements. As described in Note 2-E to the financial statements, the Farmington School District changed accounting principles to change the way the School District reports subscription based services by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arragements*, in the fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

*Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

> Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.
>
> Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.
>
> Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on future events, such as employment, mortality, and healthcare cost trends, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability; deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

### *Financial Statement Disclosures*

The financial statement disclosures are neutral, consistent, and clear.

### *Significant Unusual Transactions*

There are no significant or unusual transactions identified during our audit.

### *Identified or Suspected Fraud*

We have identified or have obtained information that indicates that the following fraud may have occurred:

- After year-end, the School District made a fraudulent payment of $14,390 following an email request to change the mailing address for an existing vendor.
- During the review of the Henry Wilson Memorial School student activity fund, it was discovered that the activity for the library account was processed through the librarian's personal bank account. Funds were disbursed from the library's student activity fund account directly into the librarian's personal account, which were then used to purchase books for the Scholastic Book Fair. Revenue generated was either returned to the school's Scholastic Book Fair account or used to purchase new books for the library. However, independent verification of these transactions was not possible, raising concerns about accountability and transparency.
- Significant concerns were raised regarding payroll-related processes and procedures within the School District. Given these serious concerns, combined with inaccuracies in the budget within the general ledger, we are unable to place any reliance on the budget-to-actual analysis for payroll transactions for the fiscal year. The most pressing issues identified include:
    - Employees bypassing School District policies, procedures, and internal controls designed to safeguard payroll integrity.
    - A lack of adequate segregation of duties between the approval and final payment process for payroll transactions.
    - The approval of payroll for employees who did not work the reported hours or use their paid time off.
    - Ethical lapses and questionable practices within the payroll function.

### *Significant Difficulties Encountered During the Audit*

Although we ultimately received full cooperation of management and believe that we were given direct and unrestricted access to the Farmington School District's books and records, we encountered significant difficulties in performing and completing the audit process. Primarily, these difficulties related to the poor condition of the books and records, lack of consistent and standard accounting procedures, lack of available documentation, and the lack of qualified internal staffing. All of these issues, as well as others, such as turnover of senior-level management officials, contributed to the problem and added to the time and related cost of the audit.

### *Uncorrected and Corrected Misstatements*

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. A list of these adjustments for the general, food service, and grants funds are attached to this letter Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

### *Disagreements With Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Farmington School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### *Circumstances That Affect the Form and Content of the Auditor's Report*

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. See *Modifications of the Auditor's Report* section.

### *Representations Requested From Management*

We have requested certain written representations from management, which are included in the representation letter dated December 19, 2024.

### *Management's Consultations With Other Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Farmington School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Key Audit Matters*

We have determined that there are no key audit matters to communicate.

### *Modification of the Auditor's Report*

We have made the following modification to our auditor's report. A disclaimer of opinion will be issued on the financial statements as a whole. The circumstances that have led to this modification is as follows:

> We are unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the Farmington School District due to significant limitations on the scope of our audit and the pervasive nature of several control deficiencies. Inadequate or no documentation exists to support material account balances and transactions. Consequently, we were unable to ascertain the accuracy and completeness of the financial information provided.

### *Other Significant Matters, Findings, or Issues*

In the normal course of our professional association with the Farmington School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Farmington School District's auditors.

### *Other Matters*

**Implementation of New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

> **GASB Statement No. 100,** ***Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62,*** issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.
>
> **GASB Statement No. 101,** ***Compensated Absences,*** issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

**Comment on Cybersecurity Policies and Procedures**

For Governance's Consideration, conducting regular comprehensive review of the School District's cybersecurity policies and procedures is an effective method of maintaining an effective informational technology environment. While no immediate concerns were identified through the audit process, cybersecurity policy and procedure should be viewed as a consistent process. In an evolving digital landscape, robust cybersecurity measures are critical to safeguarding sensitive information and ensuring compliance with regulatory requirements.

Key considerations for this review should include:

- Risk Assessment: Evaluate potential vulnerabilities and threats, considering the latest developments in cybersecurity risks.
- Policy Updates: Ensure that cybersecurity policies are up-to-date and align with industry best practices and applicable regulations.
- Incident Response Plan: Confirm that an effective incident response plan is in place, outlining clear protocols for identifying, addressing, and mitigating breaches.
- Employee Training: Enhance awareness by establishing a mandatory, ongoing cybersecurity training program for all employees, including regular updates and simulations to help staff identify and respond to phishing attempts and other cyber threats.
- Regular Testing: Implement periodic testing, such as penetration tests or simulated attacks, to assess the effectiveness of current measures.

Proactive attention to these areas can strengthen the School District's defenses and mitigate the risks associated with data breaches, operational disruptions, and reputational damage.

**Restriction of Use**

This report is intended solely for the information and use of the members of the School Board, Superintendent, and management of the Farmington School District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

*Plodzik & Sanderson*

PLODZIK & SANDERSON
Professional Association
*Concord, New Hampshire*

*Attachment:*
*Journal Entries for Governance Letter*