

Sanborn Regional School District



FY 2023-24 Budget Questions/Answers

Superintendent Thomas J. Ambrose and the Sanborn Leadership Team

November 17, 2022

Questions have been categorized by topic and appear with a corresponding answer in **yellow**.

Nearly identical questions have been grouped together with a single answer in **yellow** at the bottom of the slide.

It is important to remember that the majority of budgeting is based on contingencies. The cost of Special Education follows students through their education career. For example, money gets reallocated when a student moves from middle school to high school. This is why you see drastic changes from year to year, one line decreases, while another line increases.

Debt Service

Budget Questions and Answers 2023-2024 Proposed Budget

Q1

- a) 10.2600.00.54420.1.22.00000000 - Rental Equipment - Memorial - What is being reduced to enable the savings on this line
- b) 10.2600.00.54420.3.27.00000000 - Rental Equipment - High - What will we not be renting to enable us to realize this large savings amount
- c) 10.2600.00.54420.1.22.00000000
10.2600.00.54420.3.27.00000000

What Equipment rentals does this cover for each school and what are they being used for? Have we looked at purchasing instead ?

About 10 years ago, the District entered into a lease and Purchase Power Agreement for solar thermal heaters at Memorial and the High School. The solar thermal heaters are the black walls on the south facing exterior of the buildings.

The final payment for these leases have been made and no longer need to be added to the operating and default budget.

We are not aware of the facts surrounding whether a lease was preferable over a purchase because this was done long before the current administration.

Employment Contracts and Related Benefits

Budget Questions and Answers 2023-2024 Proposed Budget

Q2	10.2321.00.51350.0.17.00000000 - Clerical Overtime - Clerical overtime seems to be heavy based upon past history, any reason why	This line varies based on need and specific circumstances. For example, if there is more hiring one year the support staff may have to work longer to accommodate preparations for the school year. We based the budget on the potential that this may vary from year to year.
Q3	10.2600.00.51110.1.21.00000000 - Custodial Admin - Bakie - No budget for this item for 22-23, why	This account number was Steve Riley's (the former administrator for maintenance, custodians, and grounds) in all four locations. This position was eliminated during the reorganization when Mr. Riley retired.
Q4	10.2600.00.51280.1.21.00000000 - Temp/Sub Custodian Salaries - Bakie - Why the large increase to \$9k from \$0 last two years	The current year operating budget for this account is \$9,062.50. There is no change for the proposed default and operating budget. We have not been able to find substitute custodians.

Budget Questions and Answers 2023-2024 Proposed Budget

Q5

- a) 10.2510.00.55800.0.17.00000000 - Prof. Development/Travel - Proposed budget is almost 5 times less than actual 21-22, what is the manageable change here
- b) 10.2510.00.55800.0.17.00000000 - Prof. Development/Travel - Why if we only budgeted for 3k did we end up spending 16K?
Who used this funding, specific positions.
What did it cover exactly.
What type of development
Where did they travel

A

These are contractually obligated expenses for classes for SAU staff. The costs varies based on how many classes taken per year. Some example include business administrator certification, annual conferences required to maintain certifications, and graduate classes for the former admin assistant to HR and the curriculum director. Skillsoft online training resource which we use to train our staff in Microsoft programs. There are mileage reimbursements for attending the business administrator conferences in Concord.

Budget Questions and Answers 2023-2024 Proposed Budget

Q6	a) 10.1100.00.51160.1.21.00000000 - Teacher Initiative-Bakie - What is the Teacher Initiative funds and why the large increase b) Why is there 105k in teacher initiative for Bakie for both Default and Proposed but not in existing budget. What is this for specifically? (7)
A	These funds are not in the correct line in the budget, they need to be moved to the teacher initiative line (10.1100.00.58900.0.70). In the current budget this money is located in the budget for each of the schools and was combined for the proposed budget to increase transparency. We are required to fund teacher initiatives as part of the Collective Bargaining Agreement.
Q7	10.2600.00.51380.1.22.00000000 - Custodian Overtime - Memorial - Will we need overtime with a contracted service in place
A	We recommend planning on possible overtime for Sanborn staff to cover absences, events on nights, and weekends. The contracted services are only for three months (expiring December 31, 2022), and a decision about next year has not been made by the school board.

Budget Questions and Answers 2023-2024 Proposed Budget

Q8

- a) 10.1100.00.51220.1.22.00000000 - Substitutes-Memorial - Is this enough to cover subs given the fact that we are having difficulty finding and retaining teachers based upon our current salaries
- b) 10.1100.00.51220.1.21.00000000 - Substitutes-Bakie - Is this enough to cover subs given the fact that we are having difficulty finding and retaining teachers based upon our current salaries
- c) 10.1100.00.51220.2.25.00000000 - Substitutes-Middle - Is this enough to cover subs given the fact that we are having difficulty finding and retaining teachers based upon our current salaries
- d) Line 10.1100.00.51220.1.21 Substitutes Bakie increase of 26.81%
I understand there is an issue with teacher vacancies especially on Monday and Friday. What accounts for this increase and what is being done to address it?

A

Needing substitutes is determined on a day-to-day basis and depends on medical appointments for staff and unanticipated illness. This makes planning the actual cost in advance of the need very difficult. We agree that finding and retaining staff for all positions (teachers, paraprofessionals, custodians...) is difficult and we think this amount will be adequate but it does vary from year to year. The line has gone up in part because paras can't be used as subs because they are working with individual students. We have also had an increase in long term medical or maternity leave.

Peak and demand periods are discussed at the School Board level as part of future negotiations.

Budget Questions and Answers 2023-2024 Proposed Budget

Q9	10.1410.00.51130.2.25.00000000 - Co-Curricular Salaries - Middle - What is the reason for the increase for fiscal 22-23. Highest year was 17-18 at \$12.7k
A	Co-curricular relates to non athletic extracurricular activities. Extracurricular activities salaries are specified in the Collective Bargaining Agreement. \$13,575 is the CBA budgeted amount for 2022-23 for the middle school. This line varies from year to year based on student interest.
Q10	10.2150.00.51120.2.25.00000000 - Speech Salaries - Middle - \$75.2k proposed for 22-23 with no expenditures the last 4 years, why
A	This account is a salary line-item that contains the IEP driven Speech Pathologist position, which has been difficult to fill. Prior to this fiscal year, the position was covered by a contractor who was charged to a contracted service line-item (10.2150.00.53300.2.25.00000000).
Q11	10.2150.00.51120.1.22.00000000 - Speech Salaries - Memorial - Please explain 100% reduction: Are we eliminating a position?
A	This position has been moved to a contracted service due to the difficulty hiring speech pathologists. We are not eliminating a position.

Budget Questions and Answers 2023-2024 Proposed Budget

Q12	10.2490.00.51120.2.25.00000000 - Team Leader/PLC Facilitators - Middle - Is there a need for \$14,250 for this line based upon 5 year average and history no more than \$12k
A	Yes, this amount is recommended. We have now added grade six and this line includes the team leaders for new staff. These are Collective Bargaining Agreement (CBA) obligations.
Q13	10.2410.00.55800.3.27.00000000 - Professional Development - Admin. - What is the \$4k specifically to be used for in 22-23, is there every other year training required 10.2329.00.55800.0.70.00000000 - Prof. Development/Travel - What is the \$4k proposed for 22-23 slated for specifically
A	This account is for High School Administration Professional Development, which is a contractual obligation that varies based upon needs of each individual administrator.

Budget Questions and Answers 2023-2024 Proposed Budget

Q14	Object Code 51180 - Custodial Salary - Given that we have been unable to fill custodial positions, and we have had to contract out services. What assumptions are being used in the budget for custodial services. Is the assumption 100% in house / 100% contract or a blend and if a blend what % blend is being used.
A	We assume our custodians will be 100% in-house until the school board makes a decision. We will change future budgets based upon any decisions made by the School Board.
Q15	10.2329.00.55810.0.70.00000000 - Mileage Reimbursement - What is the reason for the large increase to %5k on this line item
A	This is a contractual obligation for the Student Services Director, because they travel more than other positions due to out of district placements and required meetings.
Q16	Function code 1410 - Co-Curricular Object code 51130 - other professional salaries - There is \$70,108, in total there on 4 different lines. What position is being split over these 4 areas?
A	These accounts relate to non-athletic extracurricular activities and are listed in the collective bargaining agreement (e.g. Student Council, Yearbook, Art Club, etc...).

Budget Questions and Answers 2023-2024 Proposed Budget

Q17

Object code 52110 - Health Insurance - Overall we are budgeting \$5.996M vs 2022 actual spending of \$4.532M. What is the justification for a 32% increase? What % increase is being used for calculating insurance for the 2024 proposed budget vs current budget. When are the new rates supposed to be released from insurance companies? Were these assumptions applied to both the proposed budget and the default budget

A

The insurance was budgeted as an increase of 12% over the current year actual cost. Insurance is a variable we can't predict. It is based on new hires, and potential changes in costs due to changes in plan choice by each employee. If an employee moves from single on the most expensive Yellow "with choice fund" plan (\$12,672) to two person the cost doubles (\$25,344) and if a person moves from two person to full family the cost increases by 35% (\$34,212). This example is just one plan, and the District share of the cost depends upon the collective bargaining agreement.

This is why insurance is so challenging to budget. The new rates are an increase of 10.5-10.6% depending on the plan an employee chooses.

Budget Questions and Answers 2023-2024 Proposed Budget

Q18

Function code 2212 - & Object Code 53220 - \$118K is budgeted for this Function code - Professional Improvement. Is this where the Professional development agreed to in the CBA are located? What is the amount budgeted for the agreed CBA personal development? Also \$107,000 is being budgeted for professional improvement (object code 53220), which specific programs are being used for this development for \$107K. (10.2212.00.53220.0.70.00000)

A

The professional development amount per the CBA for professional/support staff choice PD is \$300 per person for professional staff and \$150 for support staff.

Prior to the Pandemic we were working with Teachers College at Columbia University to improve instruction. During the pandemic (and currently) the funds have been used to support training for a variety of topics including (but not limited to) training for Mathematics instruction. This is not the professional development funds in the collective bargaining agreement, it is money to fund initiatives for the district (the monies in the collective bargaining agreement are teacher choice, this money is district choice). The monies will be used for elementary literacy programs in the near future.

Budget Questions and Answers 2023-2024 Proposed Budget

Q19	<p>Music: why is the vacant music position being omitted in the 2023-2024 budget for the Memorial, Middle School and the High School? (2,3,6) Do we not have a music position for next year?" For either school?</p>
A	<p>The music program has a teacher at Bakie, one at Memorial, and three for the middle school and high school. The music teachers collectively support the beginning band program at Memorial school.</p> <p>There is no code in this question so we can't address it further.</p>
Q20	<p>a) 10.1100.00.51140.1.21.00000000 - Supp Staff Salaries-Bakie - Please explain ~ 50 % reduction. How does this impact our ability to execute against our mission and vision?</p> <p>b) 10.1100.00.51140.1.22.00000000 - Supp Staff Salaries-Memorial - Please explain ~ 67 % reduction. How does this impact our ability to execute against our mission and vision?</p>
A	<p>Support staff positions were combined to create teaching positions. We are having a very difficult time filling para positions and teaching positions are marginally easier to fill. We would prefer to fill the planned para positions but due to low numbers of applicants state and nation wide, we combined the positions to try to hire teachers. The thinking is that it is better to hire someone to help if we can.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q21	Intervention: why is there only \$1.00 in the budget for a vacant interventionist for The Middle school? (3) How many interventionists do we have filled for the Middle School to date? What are their positions?
A	At the middle school, we have two teachers for intervention at the Middle School to date: one for Math and one for Reading. Technically, the middle school has open positions for three paras. This is just a placeholder and may be used if they choose to fill the position with a teacher instead of the two paras. We continue to search for staffing. Last November the board authorized the district to combine para positions to create teaching positions and use ESSER Grant funds to supplement this program for two years. Unfortunately, we haven't been able to fill the positions due to lack of applicants.
Q22	why do we have such an increase in retirement and all related accounts?
A	Retirement employer based costs increase in proportion to collective bargaining agreement salary increases. Additionally, the contribution rate changes at the state level bi-annually, which will occur in the next budget cycle.

Budget Questions and Answers 2023-2024 Proposed Budget

Q23	<p>why is there a reduction in the budgeted Support staff salaries for both Memorial and Middle school. What positions are being eliminated by this reduction?</p> <p>why is there an increase in the default and proposed for High School support salaries when current budget is only 19k</p> <p>why do pages 23-41 have 0.00 amounts in the 2022-2023 budget lines but dollar amounts in the default and proposed budgets</p>
A	<p>Because there is no code associated with these questions it is very difficult to answer them. One answer may be that there were support staff positions combined to create teaching positions. We are having a very difficult time filling para positions and teaching positions are marginally easier to fill.</p>
Q24	<p>10.2321.00.51130.0.17.00000000 10.2329.00.51130.0.70.00000000</p> <p>Who gets this travel stipend? Why is it so high? Exactly what does it cover? Expenses or just milage? Or both?</p>
A	<p>This is a contractual obligation. Superintendent receives \$3,000 for in district mileage (driving from school to school, etc.) and Director of Student Services receives \$4,500 for mileage in an area surrounding the district due to out of district placements, etc.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q25

- a) Regarding the SAU property lease increase of 7200. Was that part of the original lease agreement? What is the new total lease amount annually? And are there any more projected increases for the remainder of the lease?
- b) SAU office: What is the cost of rental for the SAU offices? And how many people work within the SAU building
- c) Electric Car Charging station @ SAU office: What was the cost of the Electric Car Charging station @ SAU office and how was that funded?
- d) 10.2321.00.51150.0.17.00000000 - Supp Staff Salaries - SAU - How many positions does this cover? And what positions are they exactly?

Budget Questions and Answers 2023-2024 Proposed Budget

A25

The Church Street office contract was extended by the school board and the rent was renegotiated. The current agreement is for five years and that amount annually is FY 2023 - \$81,000, FY 2024 - \$84,600, FY 2025 - \$87,552, FY 2026 - \$90,612, and FY 2027 - \$93,780.

The lease includes heat, hot water, electricity, and taxes. 22 people work at the SAU including the technology department, special education, the business office, facilities, human resources, Director of Teaching and Learning, and the office of the Superintendent. This lease also includes a much needed conference room that is used for many meetings for the district.

The exterior 50 amp outlet was a one-time install cost of approximately \$1,500 (in the summer of 2020) as part of the business administrator's negotiated contract (he gave up his annual raise to get this). There is no cost for electricity to the outlet as electricity is included in the lease.

The support staff salaries include the HR Director and the Administrative Assistant to the Superintendent.

Budget Questions and Answers 2023-2024 Proposed Budget

Q26

a) 10.2321.00.51110.0.17.00000000 - Admin Salaries - SAU - How many positions does this cover? And what positions are they exactly?

b) Superintendent: The Superintendent has a listed salary in the budget book of \$167,518.

The position has a listed salary in the actual contract of \$161,368.

The position has a listed salary of \$163,432 in the Admin-Salaries spreadsheet Matt Angell sent the BudCom listing all positional salaries.

Please confirm which of the three listed salaries is correct.

c) Superintendent Tax Deferred Annuity? Is this line the \$35,500 that is referred to in the Superintendent's contract as 'Tax Deferred Annuity'? Is there an explanation as to why this number is so high when the rest of the administration is only getting \$2,000 match contributions?

d) Superintendent Total Salary Calculation: Is there a reason that the contracted 'Tax Deferred Annuity' payment to the Superintendent position is not included when listing total salary? The forms showing the Superintendent salary do not include this additional \$35,500 in compensation to the position that is being paid out yearly. If you add the two pieces of the true salary from the Budget Book given to the community (\$167,518 + \$35,500), the REAL salary for the Superintendent position at Sanborn is actually \$203,018 for the 2023-2024 school year. I believe it is important to be fully transparent when sharing numbers with the taxpayer community. We should fix this oversight.

Budget Questions and Answers 2023-2024 Proposed Budget

A26

The negotiated salary for the Superintendent is \$161,368 and the account included in the question relates to the Superintendent. Contributions to employees benefits, such as health insurance, 403(b) plans, and other benefits are not part of the calculation of any employee's base salary. Additionally, payroll taxes (FICA), workers comp, and contributions to NH Retirement, while certainly part of the "cost" of employment, are clearly not part of an employee's base salary. The District reports the base salaries of all of its employees in this same manner in the Annual Report. All District employees, including central office administrators like the superintendent, are treated the same in this regard.

The Board reduced the Superintendent's base salary by \$6,000 and made an additional contribution in that amount to the 403(b) plan, and the District's total contribution to the superintendents 403(b) plan is \$35,500 for the 2022-2023 school year. Moving part of the Superintendent's base wage to a Tax Deferred Annuity saves the District the costs of FICA, NH retirement, workers comp, and unemployment. This saves the district approximately \$7500 annually.

The Superintendent's salary and all other administrators' salaries and compensation are public information. The Superintendent's salary was negotiated with the School Board, and was voted on publicly by the School Board.

The Board and Superintendent fully support transparency and have consistently demonstrated this important belief for many years. To be clear, while we could certainly provide *additional* information on the actual "cost" of employment to the taxpayers, there have been no mistakes or oversight regarding the listing of employee salaries in the District. In fact, to show the full "cost" of an employee and/or to call the calculation a "Real Salary" would not only violate the plain language of the warrant article, but it would further confuse the voters and taxpayers.

Budget Questions and Answers 2023-2024 Proposed Budget

Q27	<p>10.2329.00.51150.0.70.00000000 - Supp Staff Salaries - Why have we spent more than we have budgeted for the last 2 years, and why haven't we increased out budgeted amount to at least cover the prior years spend Budgeted 99k, versus 122k spent last year?</p>	<p>We have had employees retire, which results in a termination pay. The current employee rate of pay is reflected in the default and operating budget.</p>
Q28	<p>10.2410.00.51110.1.21.00000000 10.2410.00.51110.1.22.00000000 10.2410.00.51110.2.25.00000000 10.2410.00.51110.3.27.00000000</p> <p>If we under budget for these salaries as we did last year where did that additional funding come from? How many School admins do we have at each school? What are their positions.</p>	<p>Please see the collective bargaining agreement located here.</p> <p>Bakie was at budget, because the Admin staff (2) was known. Memorial (2) was over budget due to staff final pay (unused accrued time per contract). The Middle School (2) has a surplus because the new Principal was less than the budget. The High School (6 - including the Athletic and Guidance Directors) is over budget due to final pay of several administrators.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q29

- a) 10.2600.00.51180.1.21.00000
- 10.2600.00.51180.1.22.00000
- 10.2600.00.51180.2.25.0000000
- 10.2600.00.51180.3.27.00000

Custodians - As I understand we are down on the number of custodians in our district? Is that correct?, why is the expenditure for salaries more than the budgeted amounts? Is it caused by overtime of non salary employees? If not what is the cause?

- b) how is the district addressing the overage in spending in maintenance salaries and substitutes in the new budget versus last year.

Yes, we are currently down four custodians and one grounds employee.

In the prior fiscal year, we had to hire contracted custodial services to keep up with COVID cleaning needs.

We are working on the overage in spending by looking at contracted services. The overage is due to the staffing shortages (we have to pay over time when we don't have enough custodians). The other factor that affected the overage in spending is the cleaning requirements for COVID last year. These have been reduced so the costs should come down.

Budget Questions and Answers 2023-2024 Proposed Budget

Q30

10.2600.00.51180.0.17.00000000 - Custodians SAU - Why did we have 1year of salary at 37k & then last year at 70k?

Why the increase in spending

How many custodians does this cover, are they specifically assigned to the SAU building

With this being a rented space I would assume their responsibilities are less than other property that we own and have to maintain?

This line covers the position of Facilities and Safety Manager. We will update the title because the title is misleading.

Years ago, the district reduced a full time administrator for facilities and grounds (see Question 3) . After one year it was clear more support was needed so this position was increased to include the management of custodians, facilities, and grounds, who maintains an office at the SAU office.

The SAU office only has very limited part time custodial services. This includes vacuuming, trash removal, and bathroom cleanings. The cost is not included in these accounts.

Budget Questions and Answers 2023-2024 Proposed Budget

Q31

- a) Other Professional Salaries? What is this highlighted line item? Do we have a breakdown somewhere?
- b) Line 10.1100.00.51130.0.70 Other professional salaries increase of 136.46%
What are other professional salaries and what accounts for the above increase?

A

This is a line for contractual obligations including (but not limited to) sick leave payout, mentors and track changes (for example a salary increase due to obtaining a master's degree).

Account	Description	Fiscal Year Actual Expenditures					5-Year Average	Current Year	Default Budget	% Change to Current Year	Superintendent's Proposed	% Change to Current Year
		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual		FY 22-23 Budget	FY 23-24		FY 23-24	
10.0000.00.52200.0.00.00000000	FICA	-	-	-	-	3,181.86	636.37	-	-	0.00%	-	0.00%
10.0000.00.52500.0.00.00000000	Unemployment Compensation	-	-	-	-	111.37	22.27	-	-	0.00%	-	0.00%
10.0000.00.52600.0.00.00000000	Workers Compensation	-	-	-	-	232.49	46.50	-	-	0.00%	-	0.00%
10.1100.00.51110.0.00.00000000	Default Payroll Expense Acct.	-	-	-	-	190.00	38.00	-	-	0.00%	-	0.00%
10.1100.00.51120.0.70.00000000	Regular Educ. Salaries - District	44,411.42	32,876.84	44,214.55	35,322.80	57,505.98	42,866.32	65,000.00	65,000.00	0.00%	65,000.00	0.00%
10.1100.00.51120.1.21.00000000	Regular Educ. Salaries - Bakie	1,407,733.90	1,374,522.76	1,477,163.73	1,744,832.10	1,796,368.38	1,560,124.17	1,760,621.93	1,572,375.89	-10.69%	1,572,375.89	-10.69%
10.1100.00.51120.1.22.00000000	Regular Educ. Salaries - Memorial	1,259,343.14	1,296,993.91	1,366,026.53	1,223,173.35	1,370,426.51	1,303,192.69	1,520,088.88	1,602,210.90	4.85%	1,560,551.49	2.12%
10.1100.00.51120.2.25.00000000	Regular Educ. Salaries - Middle	1,568,421.81	1,363,972.98	1,470,488.11	934,346.56	1,107,504.72	1,288,946.84	1,122,117.39	1,390,359.30	23.90%	1,372,404.61	22.30%
10.1100.00.51120.3.27.00000000	Regular Educ. Salaries - High	2,495,037.28	2,508,813.36	2,716,338.58	2,749,853.58	2,427,543.67	2,579,517.29	2,535,949.82	2,618,383.05	3.25%	2,589,614.45	2.12%
10.1100.00.51130.0.70.00000000	Other Professional Salaries	15,000.00	23,220.00	30,085.00	25,451.55	31,128.75	24,977.06	26,855.00	63,500.00	136.46%	63,500.00	136.46%
10.1100.00.51130.1.21.00000000	Stipend	-	-	3,000.00	3,000.00	-	1,200.00	-	-	0.00%	-	0.00%
10.1100.00.51130.2.25.00000000	Other Stipend - Middle	3,000.00	3,250.20	3,000.00	-	-	1,850.04	-	-	0.00%	-	0.00%
10.1100.00.51130.3.27.00000000	Other Prof. Salaries-High	42,453.40	41,508.59	79,374.11	29,942.53	42,460.50	47,147.83	44,485.50	57,443.10	29.13%	57,443.10	29.13%
10.1100.00.51140.1.21.00000000	Supp Staff Salaries-Bakie	18,487.85	19,117.00	18,791.50	20,640.64	32,065.32	21,820.46	104,348.61	52,122.28	-50.05%	52,122.28	-50.05%
10.1100.00.51140.1.22.00000000	Supp Staff Salaries-Memorial	24,942.72	24,774.48	20,529.23	25,284.27	27,881.66	24,682.47	93,767.72	30,108.04	-67.89%	30,108.04	-67.89%
10.1100.00.51140.2.25.00000000	Supp Staff Salaries-Middle	24,069.88	24,896.88	24,653.66	25,985.20	26,271.63	25,175.45	93,644.42	29,847.30	-68.13%	29,847.30	-68.13%

Budget Questions and Answers 2023-2024 Proposed Budget

Q32

Director of Curriculum Line Item: What is this line item? Please give a breakdown.

This is the salary line for the Director of Curriculum and Instruction as well as the non-grant portion of the ELA Coordinator.

10.1100.16.57310.3.27.00000000	New Equipment - Technology	-	-	-	-	-	-	4,200.00	4,200.00	0.00%	4,200.00	100.00%
10.1100.16.57310.3.27.00000000	New Equipment - Technology	(339.98)	-	-	4,770.03	11,382.78	3,162.57	-	-	0.00%	1.00	100.00%
10.1100.16.57330.0.70.00000000	New Furniture - Technology	-	300.00	-	-	584.98	177.00	-	-	0.00%	1.00	100.00%
10.1100.16.57350.0.70.00000000	Replace Equipment - Technology	93,943.23	141,855.89	89,554.69	(3,494.06)	17,710.00	67,913.95	13,376.00	13,376.00	0.00%	13,376.00	0.00%
10.1100.18.51110.0.70.00000000	Director of Curriculum	106,154.80	132,693.50	115,000.00	218,796.11	219,738.43	158,476.57	215,031.78	176,188.53	-18.06%	176,188.53	-18.06%
10.1100.18.51130.0.70.00000000	Travel Stipend Curr	-	-	-	5,000.00	4,999.97	1,999.99	3,000.00	3,000.00	0.00%	3,000.00	0.00%
10.1100.18.51230.0.70.00000000	Phone/PDA Allowance	300.03	323.05	600.00	1,200.00	600.00	604.62	600.00	600.00	0.00%	600.00	0.00%
10.1100.18.52130.0.70.00000000	Life Insurance	287.52	341.24	321.36	582.43	540.54	414.62	541.32	458.09	-15.38%	458.09	-15.38%
10.1100.18.52140.0.70.00000000	LTD Insurance	497.63	570.10	556.27	567.75	546.26	547.60	561.34	550.80	-1.88%	550.80	-1.88%

Budget Questions and Answers 2023-2024 Proposed Budget

Q33

Business Administrator: The Business Administrator has a listed salary in the budget book of \$122,039.

The contract provided shows this position's contract ends after this current school year.

The position has a listed salary of \$122,039 in the Admin-Salaries spreadsheet Matt Angell sent the BudCom listing all positional salaries.

Is the 2023-2024 salary for this position just an estimated place holder? There is no expected salary increase for this position?

A

The Business Administrator's contract is through June 30, 2023. Future increases will be negotiated in the future.

Budget Questions and Answers 2023-2024 Proposed Budget

Q34

Director of Student Services: The Direct of Student Services has a listed salary in the budget book of \$126,283.

The contract provided shows this position's contract ends after this current school year.

The position has a listed salary of \$123,807 in the Admin-Salaries spreadsheet Matt Angell sent the BudCom listing all positional salaries.

Is the 2023-2024 salary for this position just an estimated place holder?

A

The new student services director will be receiving \$125,000 plus other negotiated amounts. This contract was recently settled and a budget adjustment will be recommended to the school board.

Budget Questions and Answers 2023-2024 Proposed Budget

Q35

Director of Curriculum: The Director of Curriculum has a listed salary in the budget book of \$122,400.

The position has a listed salary in the actual contract of \$122,400.

The position has a listed salary of \$120,000 in the Admin-Salaries spreadsheet Matt Angell sent the BudCom listing all positional salaries.

Please confirm which of the two listed salaries is correct.

A

\$122,400 is the contract amount for FY 2024 and is included in the default and operating budget. \$120,000 is the contracted amount for the current fiscal year.

Q36

Line 10.1100.00.51140.3.27 Support Staff Salaries increase of 158.22%

What accounts for the above increase?

A

With the new accounting system, we refined the accounting of where people are charged for more accurate reporting. The position in question was incorrectly budgeted to 10.1210.19.51140.3.27.00000000 in the prior year.

Budget Questions and Answers 2023-2024 Proposed Budget

Q37

Pending Teacher Negotiations: During the 11-02-2022 Budget Presentation the Superintendent mentioned that there were three main things that affected the budget this year. One of them was that next year we will be negotiating teacher's contracts.

It feels like we're on a treadmill when it comes to this discussion and using it as a basis to keep the budget squashed essentially 'one more year'...but every year is that 'one more year'. There are contract negotiations for Teachers, for Administration as well as for Professional staff. There seems to never be a year when we either don't have one of these negotiations in the current year or have to be 'careful' because we have one coming up next year. If we treat each impending negotiation as a major potential stumbling block for our school district...we will NEVER get out of this loop. Let's stop using these future negotiations as a reason to hold back. The negotiation processes will never go away. They are here to stay. We need find a way to plan with them incorporated instead of holding back due to them.

Budget Questions and Answers 2023-2024 Proposed Budget

A37

This is not a question, and contract negotiations are not within the purview of the Budget Committee, however the topic is very important.

Strategically, it is better for students, staff and the community to have a reasonable budget this year and look forward in anticipation of the negotiations next year. It is important to note that the Support Staff contract is approximately \$100,000 per year, the administrators contract costs approximately \$50,000 per year and the teachers contract costs close to \$600,000 or more per year. Next year is the professional staff negotiation (the teachers) and it is by far the biggest negotiation of all. The various groups have staggered the negotiations so that we only negotiate one contract per year with one year off.

Our hiring processes and exit interviews have shown that our hiring salaries are low. This is supported by feedback from candidates when they accepted positions in other districts instead of joining us and a review of local Collective Bargaining Agreements. Exit interviews indicate that higher pay in other districts is a factor that influences the decision to leave.

For the past six years all proposed contracts have passed (even in the middle of the pandemic). We want to thank the community for supporting the staff and students and reiterate that the trust that has been established is valued. It has made a big difference. Currently, there is a fragile trust between the voters in the community (It is important to remember that approximately 85% of households don't have children in school). This trust must be respected and balanced as we believe it will not pass the contract for the teachers if the budget is too high, especially in a year with high inflation that is making things difficult for everyone. Negotiations are confidential and the information we can share is very limited.

Transportation

Budget Questions and Answers 2023-2024 Proposed Budget

Q38	Function Code 2722 - Student Transportation - This is budgeted for \$446K for 2024 which is over 2X the amount of the 2022 spend of \$204K. What is the justification for this size of an increase. What are the underlying assumptions?
A	The special education transportation contracted costs increased due to numbers and distance traveled, which is reflected in the default and operating budget. The anticipated expense for 2022-2023 is 24% higher than 2021-2022. Additionally, the default and operating budget reflects future needs based upon current special education enrollment, because we do not know who will move into/out of the district and where service is added due to a new IEP.

Tuition

Budget Questions and Answers 2023-2024 Proposed Budget

Q39

- a) Default Budget Calculation - SST - What assumptions go in to the \$70,000 estimate? How many SST slots are currently planned, and what is the 5 - year enrollment from Sanborn?
How many students are enrolled in ELO's? Are there students in both ELO and SST? What is the 5-year trend in ELO's?
- b) 10.1300.00.55610.3.27.00000 - Tuition- Other LEA In-State - There is a ~100K increase from 2022 in Vocational Ed is this from expected tuition increases or expected student enrollment increases? What assumptions were used. Are these increases applied to both the proposed and the default budget.
- c) Total Vocational Programs 1300.....31.53% increase
What accounts for this increase?

Budget Questions and Answers 2023-2024 Proposed Budget

A39 SST budget assumptions are 73 students (estimated slots) at \$4,000 per student. The price for SST is set by the Exeter School District. Tuition went up significantly when the SST changed the funding model formula a few years ago.

5 Year SST Numbers:

2022-2023 - 66 students

2021-2022 - 89 students

2020-2021 - 45 students

2019-2020 - 78 students

2018-2019 - 108 students

5 Year ELO and Internship Numbers:

2022-2023 - currently 74 during semester 1- 120* for the year - 8 students in SST and completing an ELO

2021-2022 - 145 students

2020-2021 - 111 students

2019-2020 - 68 students

2018-2019 - 33 students

SST Tuition - 5-Year Summary

School Year	Regular Ed	Special Ed*
22/23	TBD	n/a
21/22	\$3,527.01	n/a
20/21	\$3,254.00	n/a
19/20	\$2,331.00	\$3,669.00
18/19	\$1,990.00	\$3,579.00
17/18	\$2,146.00	\$3,657.00

*The tuition for special education students was different than the tuition for regular education students until the 2020-2021 school year.

General - Special Education

Budget Questions and Answers 2023-2024 Proposed Budget

Q40	10.1210.19.53300.1.20.00000000 - Other Prof. Serv.- Spe. Educ. - Proposed is almost \$9k over average, what is the plan for the increase	This is assistive technology for a student with special needs in the P-K program.
Q41	10.1244.00.53300.2.25.00000000 - Other Prof Services - ZONES - Middle - What is this line item at \$2k	Zones is a special education program at the middle school. This is a professional service related to IEP driven student needs.
Q42	10.1270.00.57310.2.25.00000000 - New Equipment - Enrichment - What is new equipment enrichment for \$1k	Robotics equipment for the STEM class.
Q43	Function Code 1211 - Summer Program - We are budgeting about \$155K for this program can you explain this special education program please	The increase are salaries and benefits related to the summer instruction program special education (IEP driven) and an out-of-district placement for a special education student. Each IEP teams determine if a student is likely to decrease in skills or not which is what drives the number of students.

Budget Questions and Answers 2023-2024 Proposed Budget

Q44 Function Code 1210 - Spec Ed - Tuition increases seem to be Almost \$600K higher than 2022. Is there a specific issue driving this (i.e. is there any pattern for what is requiring the increase need for tuition)

There are a number of factors that influence this cost:

1. Increased number of out of district placements
2. Increased costs for out of district placements due to inflation
3. Supply and demand: the number of the openings is less than the number of students who need placements

Q45 Spec Ed program coding - Why are spending programs like Lifeskills / Homebase / Connections / Instep / Zones etc. coded as 1110 regular Ed rather than 1210 Spec Ed?

Function codes are dictated by the New Hampshire Financial Handbook for Education and the New Hampshire Department of Revenue Administration. We must track these expenditures in the accounts specified by the State for state reporting purposes.

These programs are for students with behavioral and cognitive needs. They are required by law and are driven by IEP teams and are a contractual obligation.

They are coded under 1200. 1110 does not exist.

Budget Questions and Answers 2023-2024 Proposed Budget

Q46	Default Budget - Special Education - Without violating HIPPA, what is (are) the reasons for this increase?	The special education budget was developed by projecting future needs for existing students based IEP (Individual Education Plans).
Q47	a) why did special Ed salaries district decrease by 40% b) 10.1210.19.51120.0.70.00000000 - Sped Ed Salaries District - Please explain ~ 40 % reduction. How does this impact our ability to execute against our mission and vision?	With the new accounting system we have been able to refine the location of staff salaries and the reporting of salaries and costs. Staff were not reduced but some needs have been covered by contracted services so the money has to be moved to the appropriate location.
Q48	why was special Ed support staff district eliminated from new budget?	There is no code attached to this question. We either put the position in the correct location in the budget or we combined several paraprofessional positions into teaching positions and filled those whenever possible. Without the code it is impossible to accurately answer this question.

Budget Questions and Answers 2023-2024 Proposed Budget

Q49

Pg 2 Reg Education Salaries Memorial, line 10.1100.00.51120.2.25

The 2022-23 FY amount stated was..... \$1,528,088.88

The proposed Default amount is..... \$1,602,210.90

The proposed 2023-24 is amount..... \$1,560,551.49

Why is the Default amount \$ 41,659.41 higher than the proposed?

Q-2: Pg 5 Reg Education Salaries High School, line 10.1100.00.51120.3.27

The 2022-23 FY amount stated was..... \$2535949.82

The proposed Default amount is..... \$2618383.05

The proposed 2023-24 amount is \$2589614.45

Why is the Default amount \$ 28,768.60 higher than the proposed?

A

Collective bargaining agreement changes and staff changes (staff who left the district offset by new hires).

Budget Questions and Answers 2023-2024 Proposed Budget

Q50

- a) Reg Education Salaries Bakie, line 10.1100.00.51120.1.21

Does the move of the 6th grade account for the salary decrease of \$188,246.04 or is it something else?

- b) Reg Education Salaries Middle School, line 10.1100.00.51120.2.25

Does the move of the 6th grade account for the salary increase of \$250,227.22 or is it something else?

- c) What accounts for the net salary increase between a) and b) of \$61,981.18?

Yes.

Collective bargaining agreement changes and staff changes (staff who left the district offset by new hires).

General - Budget Process

Budget Questions and Answers 2023-2024 Proposed Budget

Q51	Headcount Assumptions - Can you break down the 2022 headcount by Regular Ed (both Professional & Support) and Special Ed (both Professional & Support) as well as Administrators and compare to the headcount assumptions in both the 2023 current budget and the 2024 proposed Budget?
A	Please see the documents linked here .
Q52	FTE - Please amplify the FTE document for a 5 year comparison by school, including grant-funded positions.
A	<p>This information would take a long time to compile unless we manually went through old budget books and the schools have been reorganized. This also may be complicated by the quality of the data in the old finance system. Please see question 51 (above).</p> <p>Please contact the Superintendent to discuss this question further.</p>
Q53	Absenteeism - When developing the budget what are the assumed absentee days per Teacher and Para that would drive the Substitute pay requirements?
A	We look at the three year average and estimate. For this year we moved the previous allocation forward. We have never been short overall in these lines but it is an area we are watching closely.

Budget Questions and Answers 2023-2024 Proposed Budget

Q54	Contracts in place - What Multi-year contractual obligations does the district have incorporated into the budget and are all these also incorporated into the default budget.
A	Collective bargaining agreements, student transportation, Special education transportation, Electricity, SAU Lease, truck lease, copier lease, SRO services, bonded debt service, New Hampshire Retirement.
Q55	One time spending items - Where are the one time charges for the Auditorium and the Track located in the 2022 spending? Which account numbers(s) contain these one time charges? As these were one time costs at year end from Unexpended funds from 2023 was this spending removed from the Proposed and default budgets.
A	<p>The term of “one-time” charges relates to the default budget, which the current year operating budget does not have any one-time charges.</p> <p>The items listed in the question came out of the total amount of the general budget at the end of the 2022-2023 school year. We calculated what was unspent and then allocated randomly.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q56

Payroll Costs - On average for the district, for every dollar of payroll we spend, what are the associated costs that the district incurs (including legal items like FICA / Workmen's Comp and unemployment) as well as benefits that we offer employees

A

This is the information for the employer costs. There are many different scenarios. The most common and most expensive was shared in Question 17.

FICA 7.65% of earnings

NHRS 21.02% of earnings for Teachers

NHRS 14.06% of earnings for Employees

Workers Comp 0.44% of earnings for non-facilities staff

Workers Comp 4.00% for facilities staff

Unemployment 58.80 per year

Life insurance \$75.00 per year Teacher

Life insurance \$52.56 per year Support staff

Life Insurance 0.26% of salary Non Union Support and Administrators

Long Term Disability 0.45% Administrators

Budget Questions and Answers 2023-2024 Proposed Budget

Q57	Furniture - Please advise the total amount being budgeted for new and replacement furniture, regardless of which object code or account number it is being charged to
A	\$40,756.
Q58	a) 10.1400.00.52110.0.00.00000000 - Health/Dental Insurance - What is the 1400 function description b) 10.2500.00.52110.0.00.00000000 - Health/Dental Insurance - What is the 2500 function description
A	Placeholder for health insurance based upon the function code 1400 Co-Curricular 2500 Business Office/Admin

Budget Questions and Answers 2023-2024 Proposed Budget

Q59 10.2310.00.51150.0.17.00000000 / 10.2319.00.51150.0.17.00000000 - Secretary - Budget Committee - These are both for Budget Comm Secretary. One is coded to School board services (function 2310) and one is coded to Other School Board services (Function Code 2319). Looks to be a duplicate.

10.2310.00.55500.0.17.00000000 - Printing - There has been expenditures every year why and how will this now be \$0

A Yes, it is a duplicate. It should only be budgeted under 2319

The 1,000.00 budgeted to the 2310 Budget Secretary needs to be moved to this printing line
We will be reclassifying to 10.2310.00.55500.0.17. Printing

Q60 how does the district address the various vacant positions within the district that accounted for a good amount of unspent over funds from the previous years budgets.

A We are actively trying to fill all vacant positions; however, we have had difficulties filling positions with qualified candidates. This is a state and national issue. We did a great job negotiating a contract with the support staff and hope to do the same with the Professional Staff contracts next year.

Budget Questions and Answers 2023-2024 Proposed Budget

Q61

- a) 22.7000.00.50000.0.70.00000000 - Anticipated Federal Projects - We are anticipating grant spending of \$721,660K in 2024. What grants are we planning on getting. Are any grants already issued/approved? Are the revenues to be used in the budget showing this same \$721,660 in projected revenues?
- b) 22.7000.00.50000.0.70.00000000 - Anticipated Federal Projects - What is this exactly, what did it cover and why was it so over budget? How was the overage funded?
- c) Not sure what this is? What is this and how is it funded? It says 'Federal Project', is it a grant or is it from our budget?

A

The amount of grant spending fluctuates annually, based upon State allocation. We are anticipating spending below the budgeted amount. The funds are used for our Title grants, such as IDEA (Special Education/PreK), Title I, Title II, and Title IV. We expect to receive funds for these grants on an annual basis, which is why they are added to the operating budget and approved by the voters. Yes, these costs are directly offset with federal revenue, the grants have no real estate tax rate impact.

No grants have been issued/approved at this time for the 2023-24 fiscal year.

22.7000.00.50000.0.70.00000000	0.00	\$721,660.00	0.00	\$721,660.00	0.00	\$721,660.00
Anticipated Federal Projects						
	0.00	\$721,660.00	0.00	\$0.00	0.00	\$0.00
Anticipated Federal Projects	0.00	\$0.00	0.00	\$721,660.00	0.00	\$721,660.00
Fund: 22	0.00	\$721,660.00	0.00	\$721,660.00	0.00	\$721,660.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q62	10.2310.00.53400.0.17.00000 / 10.2319.00.53300.0.17.00000 - Technical Services - Similar situation I think in between these accounts of technical services and printing publication. We should have \$3000 total it would appear. We are budgeting \$1500 in function 2310 (coded as technical services) and \$3000 in function 2319 (coded as printing publications). If these are indeed both printing items they should be combined in function 2310 I believe. If they are not, then what does the \$1500 in technical services represent as there has never been any actual spending against this account (10.2310.00.53400.0.17.00000) . Overall it looks like we could simply zero out function 2319 and not use it anymore and instead only use function 2310 for all school board services expenses
A	This is a misclassification The \$3,000 in 2319 should be moved to 2310 . The 1,500 in 2310 should be deleted decreasing the budget by 1,500. We will recommend decreasing the budget by 1,500
Q63	how is the district offsetting the costs of electricity and fuel in the new budget
A	We added electricity increases to the default and operating budget and we have the new reserve fund the voters approved for unforeseen energy costs.

Budget Questions and Answers 2023-2024 Proposed Budget

Q64

- a) Current Initiatives - Curriculum, including Leveling, AP, CP, Honors along with Intervention - Please discuss curriculum development, costs and measurements for success at all grade levels. Please include discussion of what is being done to manage the current Master Schedule.
- b) what new initiatives are being supported by the proposed budget

A

We believe the intent of this question is focused on the high school so we will answer accordingly.

Our plan for addressing the low class size enrollments at the high school is as follows:

1. Course registrations for high school occur (usually between January and February)
2. High School/Middle School reorganize Art, Physical Education, and Technology instruction so they are no longer sharing staff in those areas
3. Offer honors and college prep courses at the High School
4. Consider staffing allocations

Once all of these factors are considered the administrative team will meet (including principals). We work together to analyze staffing and make decisions about allocations (as we have done annually for six years)

We are actively working on curriculum alignment and intervention as part of the NEASC process and the strategic plan. For more information please see the Sanborn Regional School District Strategic Plan located [here](#).

Budget Questions and Answers 2023-2024 Proposed Budget

Q65	Enrollments: Please give a 5-year summary of enrollment by grade level. Please discuss Oct 1 Enrollment vs ADM. Please correct and update information on data used for publication in the NH DOE, since ADM used for that is not an arbitrary date as used throughout the school year for grants and Special Ed, as inferred in the August meeting, but a date derived with complete data accumulated by each District at year-end. Please give actuals and estimates of Cost per Pupil and Student/Teacher ratio for the past 4 and the 23-24 school year.
A	<p>Twelve years of “Historical Information” covering Cost per Pupil, Student Enrollment (October 1st), Average Class Size, Student-Teacher Ratio, and Staffing (FTE) are maintained within the Budget Committee’s Google Drive, linked here. It has been updated with information known as of 11/15/2022.</p> <p>Please contact the superintendent as this is not a budget question, it is a question about the way Average Daily Membership (ADM) is calculated and the way the state manages data.</p>
Q66	Default Budget - Reduced Vacant Position - What is this position, and what is the reason for the reduction?
A	Vacant position amounts are an estimate, so we reduced the estimated costs (not the position) globally.

Budget Questions and Answers 2023-2024 Proposed Budget

Q67

Revenues - Please share the projected sources of revenues to fund this budget recommendation doe 23-24.

A

Estimated Revenues are as follows:

Estimated Revenues	
Tuition	\$ 3,570,000.00
Earnings on investments	5,000.00
Food Service Sales	463,000.00
Other local sources	13,376.00
School Building Aid	448,440.06
Special Education Aid	307,962.00
Vocational Aid	10,000.00
Child Nutrition - State	7,000.00
Federal Program Grants	305,660.00
Child Nutrition - Federal	130,000.00
Disabilities Programs	416,000.00
Medicaid	50,000.00
Use of Fund Balance	537,817.00
	\$ 6,264,255.06

Budget Questions and Answers 2023-2024 Proposed Budget

Q68

Technology Equipment - What sources of funding are you looking at for Technology equipment? Please give a 5-year history of technology equipment spending and funding sources, including operating budget, Grants, Facilities Revolving Fund, and any others. What is the long-term planning for technology updates?

A

Almost everything that has been replaced over the last few years has come from the facilities use revolving fund or grants. Prior to COVID. Years ago, funding was built into the operating budget but it was not always spent to replace what was needed. The goal is to have items such as staff laptops, student chromebooks and student ipads built into the operating budget and 1/5th of the inventory replaced each year. Other equipment like servers, switching, projectors and wifi should be in the operating budget every 5-7 years. The technology department is working on a replacement plan that will be shared with the school board later this year. For this year the district will need to consider funding from year end funds or preferably the Facilities Use Revolving fund.

Q69

High School and Bakie parking - Please elaborate on this item and what determines the level of need. What is the proposed source of funding?

A

We are at the beginning stage of evaluating this need. The DJ Bakie Elementary is in need of parking (particularly when Seminary property is no longer available) and the High School is having issues meeting student and visitor demands. At the DJ Bakie Elementary, we are parking across the street at the Sanborn Seminary property. The Seminary property will not be accessible at the current level in the next couple years. Events during the school day and after school will be extremely limited given the available spaces at DJ Bakie.

Budget Questions and Answers 2023-2024 Proposed Budget

Q70	10.2321.00.51220.0.17.00000000 - Wage Adjustments - Please explain
A	This is the increase for the Non union Support staff. Which includes SAU Staff & Custodial Staff.
Q71	<p>a) Capital Improvements - Discussion requested: 5 year average across all buildings is approximately \$317,000/ year and we have \$0 allocated, not even \$1.</p> <p>b) Still No Capital Improvements Budgeted through 2024?? Why is there a ZERO budgeted for capital improvements when our 5 year average expenditure is \$333,319.12? We should probably start budgeting for this at some point.</p>
A	<p>This has been a major area of concern and the administration agrees. The recommended budget does not have this account, however we should consider money for capital improvement as we move forward.</p> <p>The school board just adopted a capital plan that should lead to discussing, planning, and budgeting for these items. Please see slide here for more detail.</p> <p>We will be recommending a warrant for planned future capital improvements with a location of the money to be determined (pending consultation with legal counsel).</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q72

Allocated as a "\$1" - Discussion required: This year we have 161 line items allocated as a "1", last year we had 54. The 5 year average for all 161 of those is \$344,276.84, which is just under 1% of a \$38M budget

A

The \$1 amount in account lines is a placeholder. Money is moved from year to year based on student, staff, and facilities needs. Line transfers over \$10,000 are approved by the finance committee. We are working on this by improving our budgeting by budgeting for programs, not a line item basis. The \$1 line items are there because we are moving money to clearer, more transparent locations in the budget. The business office will be revamping the chart of accounts to simplify the budget. As the chart of accounts is adjusted to simplify the number of accounts, the open ones are being left until the final design is set.

Budget Questions and Answers 2023-2024 Proposed Budget

Q73

Budget Presentation/ Data Analysis - For future presentations, can we provide a breakdown of budget into general buckets for review? I've provided a list, please include all of these, but feel free to add more and break down further

A

We are open to new ideas on how to make the budget more consumable by elected leaders and voters. However, the community may not want the detail budget committee members may want. This is why the information is shared in stages. First we share a global overview, then we give the details, and finally we answer questions. There are many ways we can do this and we are open to ideas. Please see the previous slide as we are looking at the chart of accounts moving forward and hope to continue to streamline the process. We are happy to consider this suggestion.

Equipment & Furniture
Tuition
Transportation
Anticipated Fed Projects
Debt Services
Utilities
Retirement
Services
Due and Fees
Books and Supplies
Payroll expenses (FICA, Work Comp)
Salaries
Benefits (Health Dental, LTD, Tuition)
Travel and Mileage
Professional Development

Budget Questions and Answers 2023-2024 Proposed Budget

Q74

Budget Presentation/ Data Analysis - For future presentations, can we provide a breakdown of budget for programs? Athletics, Music, Art, STEAM, Special Ed

A

We have been working toward budgeting by program. We are taking your request one step further by tying it to our published curriculum.

Q75

Athletics: I would like a breakdown of athletics, how much money each sport is budgeted to receive in the future budget
How were the funds spent in last years budget
Breakdown of the funds: i.e. equipment, rentals, supplies, dues, coaches, uniforms, transportation, etc etc and per each sport.

A

The Athletics' budgets are not created sport-by-sport. The amount expended for each sport depends largely on the number of buses used for away contests, officials for home games, and the uniform / equipment expense for that team. These uniform / equipment amounts vary widely as some teams (e.g. HS and MS Field Hockey, and HS Ice Hockey) have almost no expenses in FY 23, but will rise dramatically as their uniforms are up for replacement in FY 24. The reverse would be true for, as an example, HS and MS Soccer, whose uniforms were replaced in FY 22 (HS away only) and FY 23 (HS away, MS reversibles).

Link to [Sport-by-Sport Breakdown](#)

Budget Questions and Answers 2023-2024 Proposed Budget

Q76

Facilities: How many people employed within the district are responsible for facilities and what is their salaries. Do they receive any stipends or additional payments

A

A few years ago we eliminated the position of administrator of facilities.

Employee	Salary	Travel Stipend	Cell Phone Stipend
1	72,155.00	2,000.00	600.00
2	45,635.20		600.00
3	51,169.20		
4	22,620.40		
5	43,825.60		
6	57,762.40		
7	38,833.60		
8	65,396.00		600.00
9	57,346.40		360.00

Employee	Salary	Travel Stipend	Cell Phone Stipend
10	55,973.60		240.00
11	43,868.00		
12	38,563.20		
13	66,416.80		
14	40,268.80		
15	38,979.20		
16	39,520.00		
17	38,126.40		
18	38,979.20		
19	55,931.20		

Budget Questions and Answers 2023-2024 Proposed Budget

Q77

Intervention: Have all the positions for the intervention been filled? How many positions are there total? How many are funded, how many are unfilled? What is the total amount funded for those positions

A

The intervention team has been hired but we had to combine paras to create teaching positions, we couldn't find enough paras. For the last two years the intervention team has been tasked with covering empty positions to keep school open. We are seeing some progress (particularly at the Bakie school) now that intervention is running more than before. We will share more data as we progress with the newly adopted strategic plan.

Bakie: 3 reading, 3 math

Memorial: 1 reading, 1 math

Middle School: 1 reading, 1 math (there are three open para positions at the Middle School)

High School: 1 reading, 1 math

Budget Questions and Answers 2023-2024 Proposed Budget

Q78

- a) 10.2600.00.54300.0.70.00000000 - Maint Service - Old HS Campus - What does this cover and for what specific buildings, area etc
- b) Just Swasey Costs? Per this section below what are we still maintaining at the old HS campus as this site has been sold prior to the 2023-2024 school year. Please clarify and confirm that these costs are ONLY for the Swasey Gym building.

A

This account relates to water testing, water treatment, septic pumping, and annual fire alarm inspection and repairs for Swasey Gym, Tech Office, Grounds Building, and the our share of the Old Middle School. Also included are sprinkler inspections and repairs for Swasey Gym.

10.2600.00.54300.0.70.00000000	0.00	\$17,660.93	0.00	\$17,660.93	0.00	\$17,660.93
Maint Service - Old HS Campus						
	0.00	\$17,660.93	0.00	\$0.00	0.00	\$0.00
Maint Service - Old HS Campus	0.00	\$0.00	0.00	\$17,660.93	0.00	\$17,660.93

Budget Questions and Answers 2023-2024 Proposed Budget

Q79

- a) 10.2600.00.55200.0.70.00000000 - Property Ins. Old HS Campus - IS the old campus has been privately purchased why do we need to continue our own insurance for the property when it's no longer in use?
- b) Just Swasey Costs 2.0? Per this section below, is this property insurance ONLY for the Swasey Gym building?

A

Property insurance was allocated by the exposure value of each structure. For this account, the buildings included Swasey Gym, the Tech Office, Grounds Building, and our share of the Old Middle School.

10.2600.00.55200.0.70.00000000	0.00	\$19,348.57	0.00	\$20,550.00	0.00	\$20,550.00
Property Ins. Old HS Campus						
	0.00	\$19,348.57	0.00	\$0.00	0.00	\$0.00
Primex CAP agreement change	0.00	\$0.00	0.00	\$1,201.43	0.00	\$1,201.43
Property Ins. Old HS Campus	0.00	\$0.00	0.00	\$19,348.57	0.00	\$19,348.57

Budget Questions and Answers 2023-2024 Proposed Budget

Q80	Just One Dollar Needed? Why is this one dollar?
A	Placing \$1 keeps the account open and available should a need arise. Budgets are created looking ahead approximately one year in advance. We can't anticipate every need so we keep a dollar in accounts to keep the count open in the event that funds have to be transferred.

10.2600.00.56100.0.17.00000000	0.00	\$0.00	0.00	\$0.00	0.00	\$1.00
Supplies - SAU						
Supplies - SAU	0.00	\$0.00	0.00	\$0.00	0.00	\$1.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q81 No Inflation at Sanborn? With inflation, why are these numbers flat? These numbers from the budgeted 22-23 year were predictions made in the fall of 2021. Why are we using these as a baseline for our costs for the school year 23-24?

A This was done for a few reasons. First, we ordered a tremendous amount of books for all the schools using the Covid relief funds. Second, the inflation affected special education (increased the budget), utilities (developed an expendable trust fund) and other areas of the budget. We felt that we can manage with these amounts to keep the budget as reasonable as possible. These numbers are flat because we have addressed inflation in the other areas. A budget is an estimate and the finance committee has discussed these issues and we will continue to monitor the needs. If the will of the group is to increase these lines, we understand.

10.2600.00.56100.1.21.00000000	0.00	\$18,450.00	0.00	\$18,450.00	0.00	\$18,450.00
Supplies - Bakie						
	0.00	\$18,450.00	0.00	\$0.00	0.00	\$0.00
Supplies - Bakie	0.00	\$0.00	0.00	\$18,450.00	0.00	\$18,450.00
10.2600.00.56100.1.22.00000000	0.00	\$21,525.00	0.00	\$21,525.00	0.00	\$21,525.00
Supplies - Memorial						
	0.00	\$21,525.00	0.00	\$0.00	0.00	\$0.00
Supplies - Memorial	0.00	\$0.00	0.00	\$21,525.00	0.00	\$21,525.00
10.2600.00.56100.2.25.00000000	0.00	\$15,375.00	0.00	\$15,375.00	0.00	\$15,375.00
Supplies - Middle						
	0.00	\$15,375.00	0.00	\$0.00	0.00	\$0.00
Supplies - Middle	0.00	\$0.00	0.00	\$15,375.00	0.00	\$15,375.00
10.2600.00.56100.3.27.00000000	0.00	\$41,000.00	0.00	\$41,000.00	0.00	\$41,000.00
Supplies - High						
	0.00	\$41,000.00	0.00	\$0.00	0.00	\$0.00
Supplies - High	0.00	\$0.00	0.00	\$41,000.00	0.00	\$41,000.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q82

Why are legal services separated on two separate lines? Do they mean different things?

A

The legal services with function code 2318 relates to district matters while the function code 2329 relates to special education matters.

10.2316.00.53300.0.17.000000000	Other Prof - Negotiation Services	-	38,839.43	6,419.94	27,949.83	650.00	14,771.84	5,000.00	5,000.00	0.00%	5,000.00	0.00%
10.2317.00.53300.0.17.000000000	Other Prof - Audit Services	19,665.00	23,350.67	13,128.89	11,218.31	28,000.46	19,072.67	16,000.00	16,000.00	0.00%	16,000.00	0.00%
10.2318.00.53300.0.17.000000000	Other Prof - Legal Services	28,776.22	94,458.39	63,132.08	117,072.07	91,345.14	78,956.78	60,000.00	60,000.00	0.00%	60,000.00	0.00%
10.2319.00.53300.0.17.000000000	Other School Board Services	16,354.92	-	-	1,755.19	1,769.62	3,975.95	3,000.00	3,000.00	0.00%	3,000.00	0.00%

10.1290.00.53300.0.70.000000000	504 Professional Services - District	-	-	-	-	375.00	75.00	-	-	0.00%	-	0.00%
10.2329.00.53300.0.70.000000000	Legal Services	22,277.08	5,608.04	2,423.82	260,672.00	-	58,196.19	40,000.00	40,000.00	0.00%	40,000.00	0.00%
10.2310.00.53400.0.17.000000000	Technical Services	-	-	-	-	-	-	1,500.00	1,500.00	0.00%	1,500.00	0.00%
10.2510.00.53400.0.17.000000000	Technical Services	4,500.00	-	4,677.20	-	4,500.00	2,735.44	-	-	0.00%	1.00	100.00%

Budget Questions and Answers 2023-2024 Proposed Budget

Q83

High Legal Fees, even before Covid: Why are the legal fees for the district so high? These numbers started to considerably climb before Covid. Look at the \$100,066.43 that was spent in the 18-19 school year before Covid. That year there was almost a 100% jump in costs from the 17-18 school year. Again, all started before Covid! How do we limit these costs going forward? Have we approached any other legal counsel about getting better rates than we're currently receiving? Or have we worked on ways to minimize our reliance on legal counsel in general?

A

There are no codes associated with this question. We have legal fees in Special Education and Regular Education.

We use attorneys on an as needed basis, and the needs vary dramatically from year to year. Comparing our legal costs to other districts is not effective because no two districts face the same issues year to year. We also fared way better than other districts with regard to keeping school open during COVID, it was expensive to manage complex legal matters associated with COVID and the benefit to the students was having school open. Our legal services are excellent and will not renegotiate the rates (they already give us a break on pricing).

It is important to note that any confidential settlements are included in these lines in addition to attorney fees.

If you would like to discuss legal costs further please feel free to schedule a meeting with the Superintendent.

Budget Questions and Answers 2023-2024 Proposed Budget

Q84

Negotiation Services? What is this line item? Are these additional legal fees?

A

These are legal fees specific to union negotiations.

	Total Employee Benefits	5,483,418.15	5,380,140.27	5,425,760.01	5,179,277.38	5,147,877.55	5,323,294.65	6,133,839.91	6,684,458.99	8.98%	6,684,459.99	8.98%
10.2510.00.53220.0.17.00000000	Professional Development	-	-	1,682.00	-	-	336.40	-	-	0.00%	-	0.00%
10.1100.18.53220.0.70.00000000	Professional Development - Curriculum	2,226.31	1,860.61	3,248.15	600.00	9,053.45	3,397.70	-	-	0.00%	1.00	100.00%
10.2212.00.53220.0.70.00000000	Prof Improvement Services - District	55,279.30	98,378.64	97,802.28	65,053.09	53,361.62	73,974.99	107,000.00	107,000.00	0.00%	107,000.00	0.00%
10.2310.00.53300.0.17.00000000	Other Prof. Services	9,400.00	800.00	-	-	264.00	2,092.80	-	-	0.00%	-	0.00%
10.2314.00.53300.0.17.00000000	Other Prof Services-Dist. Mtg.	1,052.00	691.00	644.00	5,367.50	550.00	1,660.90	1,500.00	1,500.00	0.00%	1,500.00	0.00%
10.2316.00.53300.0.17.00000000	Other Prof - Negotiation Services	-	38,839.43	6,419.94	27,949.83	650.00	14,771.84	5,000.00	5,000.00	0.00%	5,000.00	0.00%
10.2317.00.53300.0.17.00000000	Other Prof - Audit Services	19,665.00	23,350.67	13,128.89	11,218.31	28,000.46	19,072.67	16,000.00	16,000.00	0.00%	16,000.00	0.00%
10.2318.00.53300.0.17.00000000	Other Prof - Legal Services	28,776.22	94,458.39	63,132.08	117,072.07	91,345.14	78,956.78	60,000.00	60,000.00	0.00%	60,000.00	0.00%
10.2319.00.53300.0.17.00000000	Other School Board Services	16,354.92	-	-	1,755.19	1,769.62	3,975.95	3,000.00	3,000.00	0.00%	3,000.00	0.00%
10.2321.00.53300.0.17.00000000	Other Prof Services	-	-	302.61	(302.61)	-	-	1,500.00	1,500.00	0.00%	1,500.00	0.00%
10.2510.00.53300.0.17.00000000	Other Services - Business Admin.	312.43	-	-	-	-	62.49	-	-	0.00%	1.00	100.00%

Budget Questions and Answers 2023-2024 Proposed Budget

Q85

BudCom Time Concern: Going forward it would be beneficial if the BudCom committee had more than 7 days to decipher the proposed budget document. This year the document was 340 pages. That is asking a lot over a 7 day stretch, especially for people who have full time jobs as well. The extremely short and strict deadlines such as this are how things slip through the cracks. I know this is not really a question...I understand. But the process could use some tweaking for sure. This current setup is not optimal for providing ones best work in this capacity.

A

This is good feedback and it can be discussed during the planning process. The timeline was planned months ago and it was a little tight this year and usually we have a two week window but the calendar didn't lay out as good this year as it has in the past.

Please be careful to pay attention to the calendar when it is discussed in the spring, that is the best time to consider how long people will have to review documents.

Budget Questions and Answers 2023-2024 Proposed Budget

Q86

Can I also get the headcount numbers by school (Bakie/Memorial/MS/HS (with Fremont breakout)) for 2022 and the 2024 Fremont count assumption.

I did not see this in the Budget presentation for 2022. Also the Fremont breakout for 2024 is not there.

A

This is included in the budget presentation on slide four (linked [here](#)). Please read the notes on the bottom of the slide carefully.

If you have further questions please contact the Superintendent.

General - Online Services

Budget Questions and Answers 2023-2024 Proposed Budget

Q87	10.1100.00.56430.2.25.00000000 - Online Access Fees - Regular Program - \$0 budgeted for fiscal 22-23, what is being reduced from this line
A	<p>Last fiscal year, we realigned where online access fees are being charged. The account number listed in this question is a general account that is not assigned to a particular program. If you look farther into the budget, you will notice that we began to align software to the program, such as 10.1100.12.56430.2.25 - Information Access Fees - Music.</p> <p>Similar to Question 90, we realigned online software in order to budget by program (see Question 74).</p>
Q88	10.1100.10.56430.3.27.00000000 - Information Access Fees - Tech Educ. - What is the need for the increase to \$2k, for this line item
A	This line-item accounts for the automotive diagnostic software used to diagnose cars for our Automotive Tech Ed class.

Budget Questions and Answers 2023-2024 Proposed Budget

Q89	10.2329.00.56500.0.70.00000000 - Software - What software item is causing the \$10k increase to this line item
A	The budget request is the same as the current fiscal year. The items budgeted in this line-item are for special education purposes and include (but may not be limited to) Everyday Speech, Tools to Grow, Q Global, and Lesson Pix. These are a part of IEP goals and are a contractual obligation.
Q90	10.2222.00.56430.2.25.00000000 - Information Access Fees - Library - 5 year average of \$840, \$342 spent in 20-21 and \$0 spent thus far in 21-22, why are we proposing \$16.3k
A	Similar to Question 87, we realigned online software in order to budget by program (see Question 74). Items moved into this account include (but not limited to) are Discovery Education \$2,361, NH Library Research EBSCO \$402, Science Flix \$375, Culturegrams/SIRS Discovery \$1,546, Encyclopedia Britannica \$191, Lyrics2Learn \$150, and Newsela \$5,391. The Middle School has an additional \$5,000 for emerging technologies and/or inflationary costs related to their online software.

Budget Questions and Answers 2023-2024 Proposed Budget

Q91	Function code 2220 - Educational Media Services - The overwhelming majority of this accounts spending is salaries and benefits as opposed to services. What is this account representing? What type of salaries are being paid through this account
A	2220 are the Librarian Salary and benefits
Q92	Function Code 2222 - Library services Object code 56430 online access fees - Budget is for ~\$50K which is ~240% higher than 2022 actuals. What are we anticipating getting access to that we do not have access to in 2022 and at what cost each?
A	<p>DJ Bakie - NH Library Research EBSCO \$402, Scholastic Library \$2,000, and Tumbleweek \$720. DJ Bakie has an additional \$1,662 for emerging technologies and/or inflationary costs related to their online software.</p> <p>Memorial - NH Library Research EBSCO \$402. Memorial has an additional \$2,567 for emerging technologies and/or inflationary costs related to their online software.</p> <p>Middle - Discovery Education \$2,361, NH Library Research EBSCO \$402, Science Flix \$375, Culturegrams/SIRS Discovery \$1,546, Encyclopedia Britannica \$191, Lyrics2Learn \$150, and Newsela \$5,391. The Middle School has an additional \$5,000 for emerging technologies and/or inflationary costs related to their online software.</p> <p>High - H Library Research EBSCO \$402, Culturegrams/SIRS Discovery \$1,170, Encyclopedia Britannica \$587, Historical Newspaper/eLibrary \$2,920, Overdrive \$5,000, and SIRS Issues Reasearcher \$2,229. The High School has an additional \$13,600 for emerging technologies and/or inflationary costs related to their online software.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q93	10.2840.00.54300.0.70.00000000 - Which business systems are in the Information Management Systems line (Budgeted at ~ \$271K)
A	The following represent about 97% of all items in this account. Sophos, Frontline, SQL Server Enterprise, Windows Server Datacenter Licenses, Employee Evaluation Management, Professional Software for Nurses, Professional Services for Web Training, Tyler Technologies (Accounting System), Epicor, Student Data Privacy Alliance, Jamf, Google Classroom, Zoom, Applicant tracking, Dark Web Monitoring, Alertus, Workspaces, Adobe, Web hosting, School Messenger, SchoolSpring Job Board, PandaDoc, and 1Password.

General - Supplies / Books / Equipment

Budget Questions and Answers 2023-2024 Proposed Budget

Q94	10.2313.00.55340.0.17.00000000 - Postage - With no expenditures since FY 19-20 why are we proposing \$1,500.00
A	This account relates to mailing manifest and payroll checks. We will consider consolidating this line with the SAU postage line for efficiency.
Q95	10.2510.00.56100.0.17.00000000 - Supplies - Based on past run rates \$7,100 seems like a high estimate, any reason why we are expected to spend more
A	This account is for the Business office. We purchase all the end of year forms W-2's, 1099's, ACA 1095's as well as all the office supplies, checks (payroll and vendor), and copy paper.
Q96	<p>a) 10.1100.05.56100.1.21.00000000 - Supplies-English/Reading/Writing - \$9k expenditure for required supplies in 21-22 and only \$2.00 budgeted for 22-23</p> <p>b) 10.1100.11.56100.1.21.00000000 - Supplies-Math - \$10.4k expenditure in required supplies in 21-22 but only \$2.00 budgeted for 22-23</p>
A	The DJ Bake Elementary Principal realigned his budget for FY 2023. These supply lines were collapsed into the program by grade level. This is because reading, writing, and math are a natural part of the grade level program.

Budget Questions and Answers 2023-2024 Proposed Budget

Q97	10.1100.12.57350.1.21.00000000 - Replace Equipment - Music - It appears we spent funds to update equipment from FY 17 through 20. Nothing in 20-21 and \$855 in 21-22. Are we budgeting enough to update the equipment as needed or will we have a run of large expenses in the future
A	We are working on a 5-year replacement plan that will support this line-item going forward. If you have further questions about the music program please contact the Superintendent.
Q98	10.1100.16.56100.1.21.00000000 - Supplies - Technology - It appears we spent about 1/2 of prior years in 21-22 thus far, is \$4k enough to cover required needs
A	Technology Director: Yes, we are anticipating that this will be enough to covered anticipated needs.
Q99	10.1242.00.56100.1.21.00000000 - Supplies/Basics - What is supplies/basics and what represents the requested increase
A	This line represents the program specific supplies required for the program call "Basics". We are bringing in a new reading program to compensate for the needs identified this year systematically.

Budget Questions and Answers 2023-2024 Proposed Budget

Q100	10.1270.00.56100.1.21.00000000 - Supplies - STEAM - We have spent \$2,895 thus far in 21-22 with only 1,200 budgeted for 22-23, what will not be provided in 22-23 in order to reduce the spend
A	The amount represents \$300 for each Science, Technology, Engineering, and Art. The supplies were not all consumables and will carry us forward for awhile. Replacement cost cycles are being considered.
Q101	10.2222.00.56400.1.21.00000000 - Books - Library - 5 year average is \$4k, nothing spent \$278 spent in 20-21 and nothing YTD 21-22. Is \$800 enough money to purchase books for our library
A	Yes, we believe \$800 is sufficient to purchase books for the DJ Bakie library because we have a strong library. We still have books we are shelving and online book resources as well.
Q102	10.2410.00.56100.1.21.00000000 - Supplies - Admin. - With a 5 year average of less than \$1k, why the increase to \$17,400
A	During the FY 2023 budget cycle, the DJ Bakie Elementary Principal realigned the budget to be more in line with how he wanted to operate his building. As of writing this question the building has spent \$4,625.24 and encumbered an additional \$11,937.14. As a result, you are seeing a change in how the building Principal manages his budget. The overall supply accounts went down but the reorganization of the budget caused this line to go up.

Budget Questions and Answers 2023-2024 Proposed Budget

Q103	10.1240.00.57310.1.22.00000000 - New Equipment - In Step - Why this increase
A	We are anticipating an increased need in specialized equipment based on current preschool needs and recent students who will likely need adaptive equipment.
Q104	a) 10.1100.00.56400.1.22.00000000 - Books - Regular Program - Why the large increase in this line item, more than double the last two years spend history b) 10.1100.00.56400.1.22.00000000 - Books - Regular Program - 5y average is 11k, but we've budgeted for ~25k the past two years, why?
A	This account is for ELA and Math program books The math program has a consumable component (almost \$12,000) those will be recurring costs annually.

Budget Questions and Answers 2023-2024 Proposed Budget

- Q105**
- a) 10.1100.00.57350.1.22.00000000 - Replacement Equipment - Regular Program - What equipment is planned to be replaced to warrant the large increase and has it been bid out
 - b) 10.1100.00.57350.1.22.000000 - Replacement Equipment - Regular Program - What is the \$40,000 of equipment replacement that is being planned for Memorial. This account was virtually zero previously? Total object code 57350 is \$133K what replacement plans exist for items over \$5,000 - What are we planning to replace?
 - c) Repl. Equip: What is this highlighted line item? Do we have a breakdown somewhere?

A

Last year, we budgeted \$40,000 for furniture for DJ Bakie Elementary. The building Principal reviewed all furniture needs and made a purchase in fiscal year 2023. For this budget cycle, we are asking for \$40,000 to refresh Memorial furniture. We will be asking for quotes for any purchases in accordance with School Board policy. Each school needs different items based on the age of their furniture and the developmental needs of the students. There is no breakdown because the spending is planned over the summer.

Account	Description	Fiscal Year Actual Expenditures					5-Year Average	Current Year Adopted Budget	Default Budget	% Change to Current Year	Superintendent's Proposed Operating Budget	
		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual					FY 23-24	% Change to Current Year
10.1100.00.57350.1.22.00000000	Replacement Equipment - Regular Program	2,331.10	1,020.66	-	620.00	1,057.72	1,005.90	2,500.00	2,500.00	0.00%	40,000.00	1500.00%
10.1100.00.57370.1.21.00000000	Replace Furniture - Regular Program	8,027.14	1,598.22	-	-	-	1,925.07	-	-	0.00%	1.00	100.00%
10.1100.00.57370.1.22.00000000	Replace Furniture - Regular Program	11,305.22	-	-	-	-	2,261.04	1,000.00	1,000.00	0.00%	1.00	-99.90%
10.1100.00.57370.2.25.00000000	Replace Furniture - Regular Program	2,473.71	731.51	638.28	549.42	9,418.50	2,762.28	-	-	0.00%	1.00	100.00%
10.1100.00.57370.3.27.00000000	Replace Furniture - Regular Program	517.50	2,776.40	-	-	2,792.25	1,217.23	-	-	0.00%	1.00	100.00%

Budget Questions and Answers 2023-2024 Proposed Budget

Q106	10.1100.11.56400.2.25.00000000 - Books - Math - \$0 budgeted for math books, do we not need anything for fiscal 22-23
A	On a normal budget year we would anticipate a need of approximately \$2,000 for supplemental materials but we recently purchased a new math program that will reduce the need for FY 2023 and FY 2024. We have placed \$1 in this account as a placeholder for unanticipated needs.
Q107	10.2222.00.56100.2.25.00000000 - Supplies - Library - Can this line be reduced as per history and or run rate, is there any need to increase
A	Library costs are shared with the High School. This is for the middle school supplies at the library. It is not an increase.
Q108	10.1100.02.56100.3.27.00000000 - Supplies - Art - 5 year average is \$8.5k, \$8k spent through 21-22 thus far, what supplies will not be purchased for our students in order to reduce this line
A	We are not planning to make any cuts, the Art Department worked collaboratively to plan the budget with the principal.

Budget Questions and Answers 2023-2024 Proposed Budget

Q109	10.1100.05.56400.3.27.00000000 - Books - English - What is the increase in funds being used for on this line item
A	The amount requested is the same as the current fiscal year. We will purchase books for choice reading program, class novels, and book clubs. We are looking to expand our classroom libraries and independent reading options to increase kids' engagement in literature.
Q110	10.1100.10.56100.3.27.00000000 - Supplies - Tech Educ. - 5 year average is \$14.2k, spent \$10.1k through 21-22 thus far. What tech ed supplies are being reduced and not supplied to the students in order to reduce this line item
A	The prior year building principal reduced this line-item in error. Since we are trying to work within the default budget as a starting point, we have to find any overages in other areas of the operating budget as we did this year.
Q111	10.1100.11.56100.3.27.00000000 - Supplies - Math - What items are being reduced and not supplied to our students to enable us to reduce this line item
A	We are anticipating meeting program needs without impact to our students.

Budget Questions and Answers 2023-2024 Proposed Budget

Q112	10.1420.00.56100.3.27.00000000 - Supplies - Athletics - Is this line adequately funded given the recent two year spend history
A	We feel the budgeted amount is adequate for meeting athletic needs without impact to our students.
Q113	10.1420.00.57350.3.27.00000000 - Replace Equipment - Athletics - What sport equipment are we not providing our students with to enable us to cut this line item
A	We are working on a 5-year replacement plan that will support this line-item going forward. We feel that the budgeted amount is adequate for meeting athletic needs without impact to our students.
Q114	10.2223.00.57310.3.27.00000000 - New Equipment - Audio Visual - Given the lack of funding over the last 3 years, actually at \$0 for the last 2 years and \$0 FY 21-22, is \$2k enough to properly provide the students what is required for FY 22-23
A	<p>We feel the budgeted amount is adequate for meeting student needs.</p> <p>It is for miscellaneous supplies for upkeep of school audio-visual equipment (bulbs, cords, batteries, memory cards, screen protectors, protective cases, 3D printer filament, DVD-R's, etc).</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q115	10.2410.00.56100.3.27.00000000 - Supplies - Admin. - What is causing the large increase to \$17.1k given the 5 year average of \$7.8k
A	This is not an increase, rather a reduction from default to operating request by \$1,900. The Admin supply line includes specific funding for the following: Paper, Staff Appreciation items, Freshman Day materials, Annual Seminary Trustees Dinner, Staff Luncheons, Car Giveaway costs, Senior Honors Banquet, and all other office supplies.
Q116	10.1232.00.56100.3.27.00000000 - Supplies - What is this \$2k for
A	At age 16 all students on IEPs have a transition section of their plan which can include minimal supplies to help them get ready for life after school.
Q117	10.2630.00.56100.0.70.00000000 - Supplies - Old HS Campus - What supplies are being purchased for the old HS campus
A	This account is a grounds account. It includes grounds supplies for Chase Field and the playing field next to the Old Middle School. Examples of items to be purchased are seed and fertilizer.

Budget Questions and Answers 2023-2024 Proposed Budget

Q118	Object Codes 53300 and 55500 These 2 codes are for Printing and Publications and Printing and Binding respectively. We are budgeting 1.143M for these 2 combined accounts which is 31% higher than the 2022 actuals. What exactly are we printing and binding and publishing to the cost of over \$1M per year?
A	<p>Object code 53300 is for Other Professional Services \$1,135,524, which include (but not limited to) legal, auditing, contracted services for special education, psychology services, Board Certified Behavior Analysts and speech services.</p> <p>Object code 55500 is for Printing and is \$7,552, which includes printing of the District Annual Report.</p> <p>Many of the services relate to special education, which is based upon current student population projecting services for next year.</p>
Q119	Function Code 1100- regular Ed - Object code 53300 Printing and Publications - We are budgeting \$175K for this account. In 2022 we spent \$22,000 (in both 20 and 21 we spent zero). What is the justification for moving this account up over 700% from 2022?
A	Object code 53300 is for Other Professional Services not Printing and Publications and they relate to SRO Services provided by Kingston and Newton Police Departments.

Budget Questions and Answers 2023-2024 Proposed Budget

Q120	10.2150.00.53300.1.22.00000000 - Other Prof. Services - Speech - the proposed budget is ~\$103K for this account. What kind of printing/publications are we using for speech therapy for this amount of money? Why are we not able to use what we printed last year in this account to support Speech therapy requirements this year?
A	Object code 53300 is for Other Professional Services not Printing and Publications. This includes Physical therapy and Occupational therapy based on IEP identified needs.
Q121	Function 1110 - Reg Ed Object Code 56400 Books and periodicals - We are budgeting ~ \$60k for books and periodicals. Just under 2/3 for Bakie/memorial coded as subject code 00 - General. (total spend on 56400 is \$80,537) We just spent 125K 2 years ago for new books over and above the standard books/periodical budgets to furnish each classroom with a book library . What is driving additional needs and what books (categories/genres/programs) do we find the deficiency in and are being planned for purchase?
A	This line includes the workbooks and new teacher books for the math programs at Bakie and Memorial these cost approximately \$45,000 alone. There are book, periodicals, music (sheet music), and other needs for Art, English, World Languages, Health, Science, Social Studies and other areas.

Budget Questions and Answers 2023-2024 Proposed Budget

Q122 10.1100.16.57310.0.70.00000 - New Equipment - Technology - What does this \$20,000 in new Equipment for technology represent?

A This account is used to purchase devices or other items that come up during the school year. It is typically used to replace equipment that fails or purchases of equipment like monitors, projectors, etc.

Q123 10.1100.03.56110.3.27.00000000 - Supplies ELO - What do Coop Planning supplies represent. We are budgeting \$6K. We have not used this account for 5 years until 2022 where we spent 3665. What did the 2022 spending represent

A ELO supplies can change from year to year depending on the nature of the ELO (which is not known when the budget is developed). Below is a list of *some* of the ELOs from the 2021-2022 school year:

Sports Media	Mental Health	Cosmetology
Electrical	Music Production	Education
Nursing	Real Estate	Law Enforcement
Poetry	Jewelry	Construction

Budget Questions and Answers 2023-2024 Proposed Budget

Q124	where is the 70k reduction in supplies? What account and what account names? What are the Previous amounts and what are the new amounts?
A	<p>We removed \$6,000 from Bakie, \$6,000 from Memorial, \$8,000 from the Middle School and \$50,000 from the High School.</p> <p>The administrators have looked at their individual budgets and have made adjustments they are comfortable with based on program requests.</p>
Q125	why is there a 40k reduction to New Equipment reg program? But yet a 40k increase to replacement equipment new program? (44-45)
A	<p>There is no account associated with this question, we are happy to help but we need questions to follow the format of identifying the lines and asking questions.</p> <p>We are assuming this relates to furniture needs. You will find the amount under Memorial's operating budget request.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q126	Object code 56220 - Electricity Rates - Can you describe what electricity rate was used for generating the budget and compare this to what we paid in 2022. Were these assumptions applied to both the proposed budget and the default budget
A	Electricity has two components, 1) production and 2) delivery. For FY 2024, production is \$0.13617 and delivery is \$0.88464. We assumed 1,630,862 kWh's. For FY 2023, production is \$0.0717 and delivery charge.
Q127	10.2222.00.56400.3.27.00000000 - Books - Library - Please explain 40% Reduction
A	We had a large purchase of materials in the prior fiscal year associated with the elementary school reorganization. The amount requested is maintenance of the existing collection of books.
Q128	10.1100.18.58900.0.70.00000000 - Assessment & Curriculum - Hasn't been used in 4y why are we keeping it open with a \$1
A	This account covers the cost of evaluating assessments and curriculum for future use. We are in the planning stages of assessing new curriculum that will go before the School Board for approval, but with no immediate costs.

Budget Questions and Answers 2023-2024 Proposed Budget

Q129	<p>10.2410.00.56100.1.21.00000 10.2410.00.56100.1.22.00000 10.2410.00.56100.3.27.00000</p> <p>Why are we budgeting for 38k in supplies for admins when the last 2 years of supplies have only avg 8k & 11k respectively. What type of supplies are we talking about? And how will the newly budgeted funds be spent?</p>
A	<p>This question compares actual costs to current year request and does not compare to current year budget to proposed budget. This account relates to copier paper consumed for each location plus general administrative supplies. The line-items for Memorial and the High School are reduced as part of the recommended budget compared to the current year's operating budget. There are no newly budgeted funds.</p>
Q130	<p>Supply Costs Decreasing at the Schools? For 'Total Supplies' Bakie is estimated to decrease spending by 2.25%, Memorial increases by 8.45% , the MS decreases by 15.61%, and the HS decreases by 11.57%. Why are we assuming that we will need less supplies and/or the costs of supplies will be cheaper for 3 of our 4 schools in the 23-24 school year?</p>
A	<p>Supplies for all schools were reduced in order to use up current inventory. The use of digital supplies and using of prior stores or materials aided in this reduction. (Also refer to question 124 and related answer).</p>

Budget Questions and Answers 2023-2024 Proposed Budget

- Q131**
- a) Object Code 56240 - Fuel Oil - What assumptions were made on fuel oil for budget in comparison to what we paid in 2022. Were these assumptions applied to both the proposed budget and the default budget
 - b) No Inflation Impact on Bottled Gas or Fuel Oil? From pages 226 to 227, please explain why there are no expected cost increases for gas or oil.

A The budget is level funded from one year to the next. Last year, voters approved the creation of a capital reserve fund that can be used for unforeseen price increases. We can use the fund to flatten the operating budget and transfer the risk of increased rates to the capital reserve fund.

10.2600.00.56230.1.21.00000000	0.00	\$1,800.00	0.00	\$1,800.00	0.00	\$1,800.00							
Bottled Gas - Bakie													
	0.00	\$1,800.00	0.00	\$0.00	0.00	\$0.00							
Bottled Gas - Bakie	0.00	\$0.00	0.00	\$1,800.00	0.00	\$1,800.00							
10.2600.00.56230.1.22.00000000	0.00	\$6,100.00	0.00	\$6,100.00	0.00	\$6,100.00							
Bottled Gas - Memorial													
	0.00	\$6,100.00	0.00	\$0.00	0.00	\$0.00							
Bottled Gas - Memorial	0.00	\$0.00	0.00	\$6,100.00	0.00	\$6,100.00							
10.2600.00.56230.2.25.00000000	0.00	\$6,390.00	0.00	\$6,390.00	0.00	\$6,390.00							
Bottled Gas - Middle													
	0.00	\$6,390.00	0.00	\$0.00	0.00	\$0.00							
Bottled Gas - Middle	0.00	\$0.00	0.00	\$6,390.00	0.00	\$6,390.00							
10.2600.00.56230.3.27.00000000	0.00	\$1,500.00	0.00	\$1,500.00	0.00	\$1,500.00							
Bottled Gas - High													
	0.00	\$1,500.00	0.00	\$0.00	0.00	\$0.00							
Bottled Gas - High	0.00	\$0.00	0.00	\$1,500.00	0.00	\$1,500.00							
10.2600.00.56240.1.21.00000000	0.00	\$60,501.50	0.00	\$60,501.50	0.00	\$60,501.50	10.2600.00.56240.3.27.00000000	0.00	\$65,852.39	0.00	\$65,852.39	0.00	\$65,852.39
Fuel Oil - Bakie							Fuel Oil - High						
	0.00	\$60,501.50	0.00	\$0.00	0.00	\$0.00		0.00	\$65,852.39	0.00	\$0.00	0.00	\$0.00
Fuel Oil - Bakie	0.00	\$0.00	0.00	\$60,501.50	0.00	\$60,501.50	Fuel Oil - High	0.00	\$0.00	0.00	\$65,852.39	0.00	\$65,852.39
10.2600.00.56240.2.25.00000000	0.00	\$24,299.86	0.00	\$24,299.86	0.00	\$24,299.86							
Fuel Oil - Middle													
	0.00	\$24,299.86	0.00	\$0.00	0.00	\$0.00							
Fuel Oil - Middle	0.00	\$0.00	0.00	\$24,299.86	0.00	\$24,299.86							

Budget Questions and Answers 2023-2024 Proposed Budget

Q132 No Inflationary Concerns for Supplies? With inflation, why are these numbers flat? These numbers from the budgeted 22-23 year were predictions made in the fall of 2021. Why are we using these as a baseline for our costs for the school year 23-24?

A While we are currently facing unprecedented inflation, we posed inflationary concerns with the Finance Committee. We agree with the overall consensus of the Committee that inflation will level off and not climb at today's rate.

10.2630.00.56100.1.21.00000000		0.00	\$4,475.00	0.00	\$4,475.00	0.00	\$4,475.00
Supplies - Bakie							
		0.00	\$4,475.00	0.00	\$0.00	0.00	\$0.00
	Supplies - Bakie	0.00	\$0.00	0.00	\$4,475.00	0.00	\$4,475.00
10.2630.00.56100.1.22.00000000		0.00	\$4,475.00	0.00	\$4,475.00	0.00	\$4,475.00
Supplies - Memorial							
		0.00	\$4,475.00	0.00	\$0.00	0.00	\$0.00
	Supplies - Memorial	0.00	\$0.00	0.00	\$4,475.00	0.00	\$4,475.00
10.2630.00.56100.2.25.00000000		0.00	\$8,125.00	0.00	\$8,125.00	0.00	\$8,125.00
Supplies - Middle							
		0.00	\$8,125.00	0.00	\$0.00	0.00	\$0.00
	Supplies - Middle	0.00	\$0.00	0.00	\$8,125.00	0.00	\$8,125.00
10.2630.00.56100.3.27.00000000		0.00	\$16,250.00	0.00	\$16,250.00	0.00	\$16,250.00
Supplies - High							
		0.00	\$16,250.00	0.00	\$0.00	0.00	\$0.00
	Supplies - High	0.00	\$0.00	0.00	\$16,250.00	0.00	\$16,250.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q133 Similar Inflationary Question...Why is diesel fuel cost flat? Similar questioning to the numerous questions above.

A We were able to stay within the line-item for FY 2022. We are seeing fuel prices declining and anticipate future costs to be within reason to FY 2022 costs.

10.2700.00.56260.0.70.00000000		0.00	\$77,910.00	0.00	\$77,910.00	0.00	\$77,910.00
Diesel Fuel - District							
		0.00	\$77,910.00	0.00	\$0.00	0.00	\$0.00
	Diesel Fuel - District	0.00	\$0.00	0.00	\$77,910.00	0.00	\$77,910.00

General - Miscellaneous

Budget Questions and Answers 2023-2024 Proposed Budget

Q134	10.4600.00.54300.0.17.00000000 - Capital Improvements - SAU - 5 year average of \$12k with 17k spent in 21-22, how are we not going to need funds for future where are they coming from
A	We outfitted additional office space in the downstairs of church street. There should be very little expense at the SAU from this point forward. Wendell Fidler, Superintendent Ambrose, Matt Angell, Christine Desrochers all assisted with the mudding and painting of these walls. Dan Doyle was instrumental (again) by leading, building, and saving the district significant sums of money.
Q135	<p>a) 10.1100.00.53300.1.21.00000000 - Bakie SRO Services - Is this the full salary for our officer? Are we not splitting costs with Kingston?</p> <p>b) why is the Bakie SRO salary 70 so much higher than the Memorial 35k, middle school 18k, high school 52k (41-42)</p>
A	<p>We are responsible for actual costs related to salaries and benefits (plus other costs such as training) for Police Officers providing SRO services.</p> <p>We have 1 officer at DJ Bakie, 1 officer is split between the Middle and High School, and 1 officer is split between Memorial and SLC per agreement.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q136	10.2410.00.54300.1.21.00000000 - Maint Services - Admin. - what is the additional \$2,500 for
A	This account is for maintenance services related to equipment under the control of the building Principal. For example, the laminator requires annual maintenance.
Q137	<p>a) 10.1420.00.53400.1.22.00000000 - Tech Services Athletics- Memorial - Appears this line is not properly funded</p> <p>b) 10.1420.00.53400.1.22.00000000 - Tech Services Athletics- Memorial - What does this \$10,000 budget request represent. What is needed for technical services. There has been no spending for 5 years in this account, why is this needed now?</p>
A	This line is part of an older programmatic approach which can be removed. We recommend moving the money back to the elementary schools for general supplies due to the proposed supply cuts.

Budget Questions and Answers 2023-2024 Proposed Budget

Q138	10.2600.00.57310.1.21.00000000 - New Equipment - Bakie 10.2630.00.54300.1.21.00000000 - Maint. Services - Bakie What specific items are being cut to substantially reduce both of these lines
A	We are asking for level funding in this account, because the accounts are for unforeseen circumstances that occur during the fiscal year. The reduction portion of this question relates to actual costs being compared to our request.
Q139	10.1100.00.53300.1.22.00000000 - Memorial SRO Services - Is this 1/2 of the cost for the officer split with Newton
A	½ of the cost for this officer is split between the District and Seacoast Learning Collaborative, which is defined in the lease agreement for the Old Middle School.

Budget Questions and Answers 2023-2024 Proposed Budget

Q140	10.2650.00.57320.1.22.00000000 - New Vehicles - Vehicle Operation - What is being reduced from this line in order to realize the proposed savings
A	We have replaced our oldest and most costly truck with a new truck. We anticipate lower operating costs.
Q141	10.2660.00.54300.1.22.00000000 - Maint Service - Security Services - What is this new line add for \$1k
A	Memorial School: Security services relates to “Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems and hall monitoring services.” NH Financial Handbook for Local Education Agencies . Costs associated with this account relates to the alarm system at Memorial School.

Budget Questions and Answers 2023-2024 Proposed Budget

Q142	10.2130.00.53300.2.25.00000000 - Contracted Services - What is this new entry for contracted services
A	With the transition of the Middle School to the High School, nursing services are shared between the Middle School and High School. This account is to pay for substitute nurses when the School Nurse is absent or attending field trips.
Q143	<p>a) 10.1100.16.55310.2.25.00000000 - Telephone - Technology - Why the increase to \$7k in this line item, highest year was 17-18 at \$6k</p> <p>b) what does the telephone technology cover. Why are most 7k but one is 5k and the other 25k (63)</p>
A	<p>a) This account is the Middle School phones. It was never adjusted properly with Middle School moving to the High School campus. High school and Middle School share a phone bill now so to keep things clean, the High School account dropped from \$25k to \$8,500 and the Middle School account went up from \$7k to \$8,500 to match and split cost. The phone cost that remains at the old Middle School will now be paid out of the district Telephone account.</p> <p>b) This is the cost of all the phone communications from New Horizons and Consolidated Communications. This includes all phone lines, security alarms, fire alarms, etc. The \$7k are Bakie, Memorial, & SAU office which all have similar amount of phone lines. The High School location has the \$25k and that cost is being split with Middle School. The answer above explains the changes dropping the \$25k to \$8,500 and adding \$1,500 to the Middle School account to split the cost.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q144	<p>10.1420.00.57350.2.25.00000000 - Replace Equipment - Athletics 10.1420.00.58100.2.25.00000000 - Dues - Athletics appear that they are not adequately funded based upon current year and history, what is being cut in order to reduce these lines</p>
A	<p>Replacement Equipment line is up \$2,000 in anticipation of use on shared track / other sports equipment with high school (e.g. track hurdles, soccer goals), as well as new uniforms for Field Hockey. This is more than balanced by a drop of \$2,500 in Technical Services (10-1420-00-53400-2-25-00000), an account that pays for officials. With fewer B-level teams in the fall, that line can be cut a bit. Dues increase is related to an increase in per-team charges by the Tri-County League.</p>
Q145	<p>10.2120.00.53400.2.25.00000000 - Technical Services - Guidance 10.2120.00.56400.2.25.00000000 - Books - Guidance 10.2120.00.56430.2.25.00000000 - Information Access Fees - Guidance 10.2120.00.56500.2.25.00000000 - Software - Guidance Did we confirm with guidance that this matches needs for FY 22-23 at all \$0 funded</p>
A	<p>Middle School: The guidance department needs \$4,213 for advisory (10.2120.00.56400.2.25.00000000), and \$300 for Online subscription for Signs of Suicide training (10.2120.00.56430.2.25.00000000). This will need to be added to the budget (unless the state covers it with a grant again).</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q146	10.1241.00.53300.3.27.00000000 - Skillz Consultation - What is this consultation fee and what does the \$2k entitle us to
A	This line is for anticipated consultation and additional outside services/assessments for students assigned to this program.
Q147	10.1100.00.53300.3.27.00000000 - Contracted Services - SRO - Is this salary only and benefits paid by town of Kingston
A	This account pays for the SRO's salary, benefits, uniform, and state required training at the High School.
Q148	10.1100.00.53400.3.27.00000000 - Contracted Services - With 0 expenditures last two years what is this \$2k to be spent on
A	High School/Middle School: This account covers custodial and secretarial costs associated with operating student events outside of the normal business hours. These events are finally picking back up, we expect these lines to be used more in the future.

Budget Questions and Answers 2023-2024 Proposed Budget

Q149	10.1100.02.54300.3.27.00000000 - Maint Services - Art - No expenditures that last 3 years, what is the \$2,200 slated for
A	Maintenance includes electrical changes, plumbing issues that arise, and any additional work needed to fix items already in use in the art department, not unlimited to kilns, pottery wheels, printing presses, photography equipment, and printers
Q150	10.1100.12.57310.3.27.00000000 - New Equipment - Music 10.1100.12.57350.3.27.00000000 - Replace Equipment - Music Are we providing enough funds to change equipment as needed here or are we opening ourselves to larger one time expenditures later given the proposed reductions
A	Music is developing a five year plan. Ms. Michitson has been working on it with the Music Department.
Q151	10.1100.13.54300.3.27.00000000 - Maint Service - Science - What is the reason for the increase spend on this line item FY 21-22 and the required need for FY 22-23
A	The requested amount is the same as the current fiscal year. The amount relates to maintenance/calibration for science lab equipment.

Budget Questions and Answers 2023-2024 Proposed Budget

Q152	10.1100.16.55310.3.27.00000000 - Telephone - Technology - Given the history and recent years spend can this line item be reduced from the proposed \$25k
A	Yes, this High School line has been reduced to \$8,500 which is half of the yearly cost bill for that address. The Middle School account has been increased by \$1,500 to \$8,500 so that the bill is split between the two schools. We can reduce this by \$16,500. We recommend placing these funds in line 10-1100-16-57350-0-70
Q153	10.1232.00.53300.3.27.00000000 - Other Prof Services - What is this \$2k for
A	This represents the anticipation of needing consultation or additional assessments outside of what we can do in for students. This includes contract speech, psychological assessments, vision, mobility, etc. The current budget itemizes these out by program.
Q154	10.2329.00.53300.0.70.000000 - Legal Services - What are the anticipated \$40K legal services for student services needs that are being identified in an account that there was no spending in 2022
A	Legal costs for Student Services (Special Education) are variable. These services can vary dramatically from year to year.

Budget Questions and Answers 2023-2024 Proposed Budget

Q155	10.1410.00.58100.3.27.00000000 - Dues - Co-Curricular - Is the proposed amount based upon actual dues or a run rate
A	<p>American Association of French, Drama/New England Theater Association, Math League, National Association for Music Education (NAFME), National Honor Association, Music Educators Association, NH Student Council, and National Spanish Honor Society.</p> <p>None of these associations have provided actual dues for next fiscal year. Therefore, the amounts are based upon current rates (run rate).</p>
Q156	<p>a) 10.1420.00.53400.3.27.00000000 - Technical Services - Athletics - What is causing the increase to \$70k in this line item</p> <p>b) 10.1420.00.53400.3.27.00000000 - Technical Services - Athletics - We have \$70,000 budgeted for technical services for High School athletics. What are these technical services. This is 45% greater than actual spend in 2022. What is driving this increased spending need.</p>
A	<p>The amount we are requesting is the same as the current fiscal year's operating budget. We still have not met our full operating potential. The costs are for officials, meet entry fees, police details, portable toilet rentals, football and field hockey equipment reconditioning required by National Federation rules, etc. The actual spending in FY22 was lower based on reduced schedules as we emerged from COVID.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q157	10.2600.00.54300.3.27.00000000 - Maint Service - High - What is being reduced from this line item to realize the savings
A	<p>Nothing is being reduced in this line. This line has been overspent in the past due to unforeseen costs.</p> <p>Expenditures in this account include Fire Alarm and suppression inspecting and testing, generator inspecting and testing, kitchen inspections, lights, mechanical (HVAC licensing, inspection, and testing), Septic inspection and maintenance, and water treatment (licensing, inspection, and maintenance). The line also includes \$17,888 for unforeseen repairs and maintenance, such as pump replacement.</p>
Q158	Function code 1420 - Athletic programs - In 2022 spending was ~430K. Proposed budget is \$500K . 16% increase over 2 years. What is driving this increased spending.
A	<p>This question compares spending during the second year of COVID-affected athletics, to a program that will be back to pre-pandemic spending levels for FY24. COVID's extended impact caused several programs (HS Indoor Track for one) to not participate at all in competitions, and the reduced number of games across the board cut spending on transportation and officials. We expect these costs to be more congruent with budgeted amounts moving forward (or higher based on fuel costs).</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q159	<p>a) Object Code 58100 - Dues and Fees - \$61K is being budgeted. This is a \$15K increase (33%) from FY22 spending. What specifically are these covering? Are these Administrator/teacher personal dues/fees? If the latter, are these required per the CBA for those members in the CBA?</p> <p>b) 10.2410.00.58100.1.21.00000 10.2410.00.58100.1.22.00000 10.2410.00.58100.2.25.00000</p> <p>Dues Admin: What are Dues? And why do we need to budget for them? And why are the amounts different?</p>
A	<p>Each account includes dues for NEASC (our accreditation service provider) and NH Association of School Principals. Dues are usually based upon a metric, such as student count at the building or the Administrator's salary. Middle and High School include the National Association of Secondary School Principals (NAASP). The High School includes the Plaistow Area Commerce Exchange, which is vitally important for our ELO program. For the administrators, this is contractual obligation.</p>
Q160	<p>Function code 1420 - Athletic programs - How many Administrators do we have in our athletic programs? In 2022 spending, Administrator salaries and related benefits were ~ 60% of the total function 1420 athletic programs budget?</p>
A	<p>We have one administrator for Athletics. His salary / benefits are roughly 33% of the \$413,000 total of the 1420 accounts in this budget.</p>

Budget Questions and Answers 2023-2024 Proposed Budget

Q161	a) 10.4600.00.54300.1.21.00000000 - Capital Improvements - DJ Bakie - Can you confirm that the ~ \$300K reduction in this account is from the one time Boiler costs at Bakie? If not for the boilers can you identify the reason for the reduction. b) What capitol improvements were made with this money
A	The \$300,488 cost in FY 2022 related to the new boilers at DJ Bakie.
Q162	10.2120.00.53400.3.27.00000000 - Technical Services - Guidance - There is \$18,000 being budgeted for technical services in the guidance area. What are these services. This is almost 2X the 2022 spend?
A	AP Exams (offset by admission fees), AP tests for Free and Reduced lunch recipients, Digital testing supplies for PSAT, Educational Technical services for the HiSet Test, Hugh O'Brien Youth Seminar, New England Document Systems, PSAT (for grades 9, 10, and 11), and SAT essay tests (for grade 11).

Budget Questions and Answers 2023-2024 Proposed Budget

Q163	10.2310.00.58900.0.17.00000000 - Misc. Expenses - What does this \$6,000 spending represent? Its coded as School Board Services - Additional Budget requests. What was in this line last year that cost \$9,688 in actual 2022 spending?
A	This is police detail for school board meetings.
Q164	Summer School - % year average is ~11k, why are we accounting for this as \$1, please justify why this is appropriate.
A	We are evaluating how to best service the students. One way is credit recovery during the year, credit recovery with Edgenuity software, and another is a traditional classroom approach. We are also considering whether to charge any additional fees to parents to offset the cost of summer programming.
Q165	10.2410.00.58900.3.27.00000000 - Misc. Expense - Admin. - What was this money spent on specifically and what is the intent of this newly budgeted amount of 12k?
A	Miscellaneous graduation expenses such as flowers, Senior Recognition Night, Academic Recognition Awards, Highlanders, sound person at Graduation, Police Detail and Fire Department Detail. Prices are based on the cost of the event in 2022. Inflation was considered when developing the budget for the 2023 graduation.

Budget Questions and Answers 2023-2024 Proposed Budget

Q166

10.2600.00.56220.0.70.00000000 - Electricity - Old HS Campus
10.2600.00.56230.0.70.00000000 - Bottled Gas- Old HS Campus

Why do we need to budget for electricity for old campus when its no longer ours nor in use?
: Why do we need to budget for bottled gas for old campus when its no longer ours nor in use?

A

Yes, we still maintain the Swasey Gym and it is in use.

Both of these accounts relate to Swasey Gym, Grounds Building, IT Office, and the Old Middle School as follows:

Electricity - Electricity for all locations, but only our share of electricity for the Old Middle School.

Bottled Gas - Propane for Swasey Gym only.

Budget Questions and Answers 2023-2024 Proposed Budget

Q167	21.3100.00.55000.0.70.00000000 - Other Purchased Services - What does this cover exactly, is it people or positions, if yes what are they?
A	This account accumulates the cost associated with our contracted food service provider Fresh Picks. It covers all labor and food costs associated with the program.
Q168	10.2600.00.56220.0.70.000000 10.2600.00.56220.1.21.000000 10.2600.00.56220.1.22.000000 10.2600.00.56220.2.25.000000 10.2600.00.56220.3.27.000000 Electricity: Have we looked into solar power to help offset electricity costs
A	Yes, we are considering solar but the work is in its infancy. At the next Facilities Committee (November 17th), Revision Energy will be presenting a solar plan.

Budget Questions and Answers 2023-2024 Proposed Budget

Q169 Just for Swasey 3.0? Please confirm this just for Swasey Gym. Also, why are the electricity costs expected to drop from this year to next year?

A The amount dropped because the Seminary building electricity is now excluded from our electricity analysis. The remainder is for the Tech Office, Grounds Building, Swasey Gym, and our portion of the Old Middle School.

10.2600.00.56220.0.70.00000000	0.00	\$22,100.00	0.00	\$20,700.00	0.00	\$20,700.00
Electricity - Old HS Campus						
	0.00	\$22,100.00	0.00	\$0.00	0.00	\$0.00
Electricity - Old HS Campus	0.00	\$0.00	0.00	\$22,100.00	0.00	\$20,700.00
Less Seminary property plus contract change in ele	0.00	\$0.00	0.00	(\$1,400.00)	0.00	\$0.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q170

Bakie Electrical Costs: Why is Bakie’s adjusted electricity costs only increasing by \$1000 when all of the other schools go up from \$2800 all the way up to \$14000 for next year?

A

We updated our electrical estimate based upon our most recent fiscal year’s actual usage, which resulted in varied changes among the buildings. We have the unanticipated utility costs expendable trust fund to use should the need arise.

10.2600.00.56220.1.21.00000000		0.00	\$50,500.00	0.00	\$51,500.00	0.00	\$51,500.00
Electricity - Bakie							
	Contract change in electricity rate	0.00	\$50,500.00	0.00	\$0.00	0.00	\$0.00
	Electricity - Bakie	0.00	\$0.00	0.00	\$1,000.00	0.00	\$0.00
		0.00	\$0.00	0.00	\$50,500.00	0.00	\$51,500.00
10.2600.00.56220.1.22.00000000		0.00	\$52,205.00	0.00	\$66,850.00	0.00	\$66,850.00
Electricity - Memorial							
	Contract change in electricity rate	0.00	\$52,205.00	0.00	\$0.00	0.00	\$0.00
	Electricity - Memorial	0.00	\$0.00	0.00	\$14,645.00	0.00	\$0.00
		0.00	\$0.00	0.00	\$52,205.00	0.00	\$66,850.00
10.2600.00.56220.2.25.00000000		0.00	\$50,500.00	0.00	\$53,300.00	0.00	\$53,300.00
Electricity - Middle							
	Contract change in electricity rates	0.00	\$50,500.00	0.00	\$0.00	0.00	\$0.00
	Electricity - Middle	0.00	\$0.00	0.00	\$2,800.00	0.00	\$0.00
		0.00	\$0.00	0.00	\$50,500.00	0.00	\$53,300.00
10.2600.00.56220.3.27.00000000		0.00	\$140,000.00	0.00	\$149,350.00	0.00	\$149,350.00
Electricity - High							
	Contract change in electricity rates	0.00	\$140,000.00	0.00	\$0.00	0.00	\$0.00
	Electricity - High	0.00	\$0.00	0.00	\$9,350.00	0.00	\$0.00
		0.00	\$0.00	0.00	\$140,000.00	0.00	\$149,350.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q171	Just Swasey 4.0? Please confirm that these Bottled Gas costs are exclusive ONLY to Swasey Gym.
A	Yes, this is propane for Swasey Gym.

10.2600.00.56230.0.70.00000000	0.00	\$22,736.00	0.00	\$22,736.00	0.00	\$22,736.00
Bottle Gas - Old HS Campus	0.00	\$22,736.00	0.00	\$0.00	0.00	\$0.00
Bottle Gas - Old HS Campus	0.00	\$0.00	0.00	\$22,736.00	0.00	\$22,736.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q172

Just for Swasey 5.0? Please confirm this is just for Swasey Gym.

A

The 2630 function code relates to grounds maintenance. The account here is for grounds and field maintenance (such as seed and fertilizer) for Chase Field and the field next to the Old Middle School.

10.2630.00.56100.0.70.00000000	0.00	\$6,875.00	0.00	\$6,875.00	0.00	\$6,875.00
Supplies - Old HS Campus						
	0.00	\$6,875.00	0.00	\$0.00	0.00	\$0.00
Supplies - Old HS Campus	0.00	\$0.00	0.00	\$6,875.00	0.00	\$6,875.00

Budget Questions and Answers 2023-2024 Proposed Budget

Q173 Big Cuts to the Music Program? The HS new and replacement music equipment budgets have been significantly cut well below previous actual spending. Please explain why this is.

A There are no proposed cuts to the music program (this was addressed in question 19). The high school administration analyzed the needs of the departments and made the recommendations. The Principal of the High School is working with the music department to create a five year replacement plan for music.

If you have further questions about the music program please contact the Superintendent.

10.1100.12.56430.3.27.00000000	Information Access Fees - Music	-	-	-	-	1,129.35	225.87	-	1.00	1.00	0.00%	1.00	0.00%
10.1100.12.56500.3.27.00000000	Software - Music	-	-	182.31	3,160.00	-	668.46	-	5,758.70	5,758.70	0.00%	5,758.70	0.00%
10.1100.12.57310.1.21.00000000	New Equipment - Music	-	-	-	-	-	-	250.00	250.00	250.00	0.00%	250.00	0.00%
10.1100.12.57310.2.25.00000000	New Equipment - Music	-	-	3,712.00	2,141.07	2,788.49	1,728.35	3,550.00	3,550.00	3,550.00	0.00%	3,550.00	0.00%
10.1100.12.57310.3.27.00000000	New Equipment - Music	6,000.00	7,268.00	5,132.00	1,047.00	3,545.94	4,369.19	5,800.00	5,800.00	5,800.00	0.00%	1,800.00	-68.97%
10.1100.12.57350.1.21.00000000	Replace Equipment - Music	3,887.39	3,283.16	2,964.95	-	855.76	2,198.25	500.00	500.00	500.00	0.00%	500.00	0.00%
10.1100.12.57350.1.22.00000000	Replacement Equipment - Music	2,095.04	3,500.19	1,520.14	504.62	1,720.45	1,868.09	2,150.00	2,150.00	2,150.00	0.00%	2,150.00	0.00%
10.1100.12.57350.2.25.00000000	Replace Equipment - Music	3,998.35	5,941.91	5,885.85	2,319.47	2,604.28	4,145.41	1,850.00	1,850.00	1,850.00	0.00%	1,850.00	0.00%
10.1100.12.57350.3.27.00000000	Replace Equipment - Music	5,815.97	5,973.57	-	3,775.00	-	3,112.83	5,800.00	5,800.00	5,800.00	0.00%	1,800.00	-68.97%
10.1100.12.58100.2.25.00000000	Dues - Music	-	-	-	-	-	-	400.00	400.00	400.00	0.00%	400.00	0.00%
10.1100.12.58100.3.27.00000000	Dues - Music	706.00	908.00	275.00	400.00	360.00	529.80	1,000.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
10.1100.13.54300.2.25.00000000	Maint Services - Science	-	-	-	-	-	-	-	-	1.00	100.00%	1.00	100.00%

Budget Questions and Answers 2023-2024 Proposed Budget

Q174

In the last BudCom meeting you mentioned that the way you intend to finance the Capital Improvements Plan (CIP) is through taking out loans/bonds in order to 'smooth the tax rate'. Is the intention to have a plan in place to take out loans every year to fulfill a working CIP plan or is it to take out loans as needed to repair/replace items once they have failed?

If the plan is to NOT take out loans/bonds essentially every year, or work the CIP plan into the Budget Process, then there really is not a CIP plan in place as we'd still only be doing upgrades or upkeep as things fail.

Basically it's a reactive model instead of proactive model, which is exactly where we are now and where we have been for 8+ years now. Even still, it feels significantly short sighted to saddle the community with interest bearing loans to fund the CIP when this could, and should, be worked into the yearly budgets.

Please confirm the intent of funding the CIP and provide examples of how this proposed strategy has worked at other districts. With the CIP plan possibly passing soon this new CIP should initially be incorporated for the 2023-2024 budget cycle that this BudCom group will specifically be working on.

Budget Questions and Answers 2023-2024 Proposed Budget

A174

Financing for the capital improvement plan is an ongoing process and we agree that this needs to be addressed.

We agree that facilities have been handled in a reactive model and the first draft of the capital plan is an attempt to change the reactive model.

Any funding is on the table to discuss including (but not limited to):

1. Separate warrant articles (taxation/bonded debt)
2. Leasing
3. Use of year end funds
4. Capital Reserve Fund
5. Facility Use Revolving fund

Overall, the capital plan (at this stage) is designed to let everyone know what needs to be discussed.

Budget Questions and Answers 2023-2024 Proposed Budget

Q175

There seems to be a MAJOR disconnect on this issue between the Administration, School Board Members and BudCom members. Matt has clarified that he believes there is NO 'fat' built into the budget, but multiple SB and BudCom members who have been a part of this process for multiple years completely disagree. I think this issue should be figured out publically and a resolution should be put forth so all parties are on the same page.

I agree with Annie's comments (above in green) that this has to be further addressed. We cannot be on different pages as to the intent of the budgets. If the admin truly is proposing a budget with zero cushion as Matt stated, then the SB and the BudCom need to know this to factor it into our process.

Budget Questions and Answers 2023-2024 Proposed Budget

A175

We agree, the original answer provided did appear to create some disconnect. We are happy to clarify.

An organization of our size should plan and sWe agree, the original answer provided did appear to create some disconnect. We are happy to clarify.

An organization of our size should plan and spend carefully to ensure that 3-4% of the budget is available for emergencies at all times.

This is the example we sometimes use to explain this situation: If we give two children each \$20 for lunch and one spends it all while the other brings back \$10 we are going to praise the child who brought back ten. That doesn't mean the next time he goes to lunch we are going to give him \$10 and the other child \$20. Being responsible doesn't mean the budget is over or under planned. It is good management.

It is correct that we have the authority to spend the full amount and that we budget carefully. We have never spent the full amount because we are very careful with our finances. Having said that, inflation is a real problem and for the first time in six years, we may be looking at spending more of the overall budget this year than in years past. School districts cannot spend more than the approved budget (plus reserve/contingency accounts). The current spike in fuel costs is exactly the type of scenario we plan for (and hope to never have to spend). This is not over budgeting, it is carefully managed funds.

As a team, we want our staff to feel good that we support their efforts to spend money on needs, not wants. The reality is the budget is an estimate created a year in advance. The estimates are reviewed carefully and we work hard to make sure that we maintain the trust given to us by the community. This is how we come up with 3-4% at

Budget Questions and Answers 2023-2024 Proposed Budget

Q176

Did the federal budget freeze in 2018 legally require the district to do the same with our budget? If so, please point out where exactly this is required in the RSA's or elsewhere. What federal funds were going to possibly be withheld as a majority of the district budget is locally collected not federally.

Also, to be fully transparent, when the budget is frozen is this shared with the taxpayers? I would think that any time the district has a budget freeze this information should be passed on to the taxpayers that have approved that budget. If the school is choosing to not spend the money that the taxpayers have appropriated to the district I believe the school owes it to the taxpayers to be transparent in their handling of the funds. Including budget freezes, returned monies, etc. If we're continually returning \$1mil-\$2mil year after year, it doesn't seem like we really need to freeze the budget during the school year.

A

Please feel free to call the Superintendent to discuss questions from four years ago. This question and answer session is about the budget for the 2023-2024 school year but the topic is worth discussing and clarifying.

We typically notify the board of a budget freeze.

Budget Questions and Answers 2023-2024 Proposed Budget

Q177

This item was not addressed sufficiently. The question states that the legal costs started climbing considerably since 2018 but the answer puts most of the blame on Covid, which didn't hit until 2020. The timeline doesn't work.

Also, union negotiations and special education were also present prior to 2018. Those are not new items since 2018 so not sure why those would suddenly require major increases in legal fees compared to years prior? More info is needed here. Has anyone done a deep dive on the administration team as to the specific nature and why there has been a significant added frequency of these legal consultations?

10.2318.00.53300.0.17.00000000 - Other Prof - Legal Services - What are the details of the legal services supplied, can the be avoided in the future?

What did they cover ?

Why have they been so much higher these last 2 years than what we have budgeted for

117k vs 30k

91k vs 50k

Budget Questions and Answers 2023-2024 Proposed Budget

A177

Our legal costs are based on need and typically we seek legal advice including (but not limited to) the following categories:

1. Contract Negotiations
2. Personnel Matters
3. Dealing with the public asking questions that require legal guidance
4. Special Education
5. Student Discipline
6. School Board Questions
7. Policy Issues
8. Budget Committee Questions
9. Middle School Lease with SLC
10. Fremont Tuition Negotiations
11. The Sale of the Seminary
12. Interpretation of legislative changes and their impact on the district
13. Training for legislative changes that impact the daily activities of staff

We had some significant personnel matters prior to covid and some very difficult contract negotiations. The legal costs associated with COVID have been high, we anticipate they will come down over time. For certain, legal costs have never been as high as the fall of 2020 when we were dealing with negotiations and bringing school back in person.

Budget Questions and Answers 2023-2024 Proposed Budget

Q178

You supplied CBA's for the teachers, principals and support staff as well as general salary numbers. But this does NOT include the actual contracts of the SAU Administrators who are not part of the collective bargaining agreement. We are looking for SAU Administrators specific contracts and all addendums to those contracts.

You state that the Superintendent (SI) has received 'one or two' bonuses. During the 11-06-2019 SB meeting it was voted that the SI was to be given a \$5k bonus for each goal achieved.

Are there new goals given every year or was the 2019 bonuses structure and goals set a one-time thing? We would like to see a breakdown of how this works/worked including specifics for the goals set, goals achieved, bonuses achieved, timelines, were all of these things for public consumption or done privately? The original answer given is too vague.

What is the current contract length for the SI? There was recently a vote to extend the contract one additional year. What year does the contract now officially end?

During the 10-20-2021 SB meeting it was voted that \$10k of the SI salary was to be converted from salary to a direct payment to a 403B account.

You gave the SI's salary at \$163,432 per year. Does this number include all of the districts direct contributions to that position? Such as direct 403B payments, bonuses, all other benefits, etc.? Please break this down fully.

Budget Questions and Answers 2023-2024 Proposed Budget

A178
(Question
on prior
slide)

The administrator contracts have been supplied and they are public documents. The contracts provide the information requested in this question. It is important to remember that contracts are negotiated by the school board and are binding, the budget process has no bearing on negotiated contracts. If you have further questions about contracts please contact the Superintendent of Schools to schedule an appointment to discuss your concerns.

Q179

You stated that the School Board told you that you will have to live with the increase in electricity costs. IE, find a way to pay for that within the current given budget. Will you be informing the SB and community where this money ends up being pulled from to cover the increase in electricity costs? If something is not being funded due to the increase in electric rates this needs to be public information as to what the fallout is.

A

We will likely have to use the money the community allocated in a community approved warrant article last year to cover the electricity costs, if we can find the money in the budget it is typically one of two areas that are used: Unfilled positions and unused health insurance money. We could freeze the budget and use supply lines, or we could use the contingency. For this issue, we would most likely use the contingency as a last resort, but that would be a decision made by the school board.

Budget Questions and Answers 2023-2024 Proposed Budget

Q180

With the move away from Competency based education, you stated (below) that there might be an increase in summer school requirements. Is the SB aware of this potential ramification due to their decision to move away from Competency based education or has this summer school discussion only been discussed at the admin level? When will we know the plan to fund the potential additional summer school requirements?

A

We are evaluating how to best service the students. One way is credit recovery during the year, credit recovery with Edgenuity software, and another is a traditional classroom approach. We are also considering whether to charge any additional fees to parents to offset the cost of summer programming.

Budget Questions and Answers 2023-2024 Proposed Budget

Q181

Gen Admin	2300	6.19 % increase
School Admin	2400	3.72 “
Total Business	2500	8.10 “
Total Central	2800	<u>22.70</u> “
Above combined		40.71 % increase

Are all of the above administration related? If not, how are they not? If they are, what accounts for the 40.71% combined increase. Also the 22.70% and 8.10 % respective increases?

A

All but 2800 are administration related. 2800 relates to contracted required payments to retirees. Per the collective bargaining agreement, the school board must allow up to 3 people to take early retirement annually. The administration portion is related to the costs associated with administrators who left the district. These were contractually obligated expenses. The math in this is hard to understand because the accounts are not listed and the calculations are not clear.

This concludes the FY 2023-24 Budget Questions & Answers

The next School Board meeting is November 30, 2022 at 6:00 PM
The next Budget Committee meeting is December 1, 2022 at 7:00 PM

