

# **SHAKER REGIONAL SCHOOL DISTRICT**

*Serving the Communities of Belmont & Canterbury*



## **PUBLIC HEARING 2012-2013 PROPOSED BUDGET**

**Canterbury Elementary School  
February 7, 2012**

**Belmont Middle School  
February 8, 2012**

*Published January 20, 2012*

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## BUDGET SUMMARY

Description	Warrant Article	Budget 2011-2012	Proposed 2012-2013	Increase
Operational Budget		18,416,154	18,635,134	218,980
Transfer to Other Funds		1,930,691	1,635,000	(295,691)
<b>Total Proposed as presented in Article VI</b>		<b>20,346,845</b>	<b>20,270,134</b>	<b>(76,711)</b>
Collective Bargaining Agreement	VII		291,963	
Facilities & Grounds Expendable Trust	IX		100,000	
Energy Conservation Expendable Trust	X		50,000	
Technology Expendable Trust	XI		50,000	
<b>Total Appropriations in All Warrants</b>			<b>\$20,762,097</b>	

DRAFT Warrant for Annual District Meeting  
March 9, 2012

To the inhabitants of the pre-existing School Districts of Belmont and Canterbury comprising the Shaker Regional School District, qualified to vote in Shaker Regional School District affairs:

You are hereby notified to meet at Belmont High School, in the gymnasium, on the 9<sup>th</sup> day of March, 2012 at 6:00 in the afternoon to act on the following subjects. Polls will be open from 6 pm – 7:15 pm to act on Articles I, II and III.

ARTICLE I: To choose, by ballot, a moderator to serve for a term of two years.

ARTICLE II: To choose, by ballot, two school board members, one for the pre-existing District of Belmont to serve for a term of three years and one from the pre-existing District of Canterbury to serve for a term of three years. Candidates must be residents of Belmont and Canterbury respectively but will be elected at large.

ARTICLE III: Shall we adopt the provisions of RSA-40:13 (known as SB-2) to allow official ballot voting on all issues before the Belmont Canterbury Shaker Regional School Board in March of 2012? **(By Petition) [3/5 majority ballot vote required]**

ARTICLE IV. To see if the School District will vote to authorize the School Board to make application for, to accept and to expend on behalf of the District any and all advances, grants or other funds for educational purposes which may now or hereinafter be forthcoming from the United State of American and its agencies and/or the State of New Hampshire and its agencies.

ARTICLE V. To see if the School District will vote to authorize the School Board to accept and expend on behalf of the District private gifts and contributions for educational purposes.

ARTICLE VI. To see if the School District will vote to raise and appropriate the sum of twenty million two hundred seventy thousand one hundred thirty four dollars (\$20,270,134) for the support of schools, the salaries of school district officials and agents, and for the payment of statutory obligations of said district, and to authorize the application against said appropriations of such sums as are estimated to be raised from the State's equalized and building aids together with other income. The School Board shall certify to the selectmen of each of the towns of Belmont and Canterbury the amount to be raised by taxation of each of said towns. This article does not include appropriations voted in other warrant articles. **(The School Board recommends passing this appropriation.) [Majority vote required.]**

ARTICLE VII. To see if the School District will vote, by Ballot, to approve the cost item included in the collective bargaining agreement reached between the Shaker Regional School District and the Shaker Regional Education Association NEA-New Hampshire which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2013	291,963
2014	238,883
2015	245,651

And further to raise and appropriate the sum of \$291,963 for the current fiscal year, such sum representing the additional costs attributable to the increase in salary and benefits required by the new agreement over those that would be paid at current staffing levels, with the amount of \$164,853 to come from the unreserved fund balance from the 2011-2012 budget which was the amount added at the March 18, 2011 Annual District Meeting for a teacher contract. **(The School Board recommends passing this appropriation.) [Majority vote required.]**

ARTICLE VIII. Shall Shaker Regional School District, if article VII is defeated, authorize the governing body to call one special meeting, at its option, to address article VII cost items only? **(Majority vote required)**

ARTICLE IX. To see if the School District will vote to raise and appropriate the sum of up to one hundred thousand dollars (\$100,000) to be placed in the School Facilities and Grounds Expendable Trust Fund, which was established at the March 21, 1997 Annual District Meeting, with such amount to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1 of this year. **(The School Board recommends passing this article.) [Majority vote required.]**

ARTICLE X. To see if the School District will vote to raise and appropriate the sum of up to fifty thousand dollars (\$50,000) to be placed in the Energy Conservation Expendable Trust Fund, which was established at the March 5, 2010 Annual District Meeting, with such amount to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1 of this year. **(The School Board recommends passing this article.) [Majority vote required.]**

ARTICLE XI. To see if the School District will vote to raise and appropriate the sum of up to fifty thousand dollars (\$50,000) to be placed in the Technology Expendable Trust Fund, which was established at the March 5, 2010 Annual District Meeting, with such amount to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1 of this year. **(The School Board recommends passing this article.) [Majority vote required.]**

ARTICLE XIII. To transact any other business that may legally come before this meeting.

Given our hands at said Belmont this \_\_\_\_ day of February, 2012.

Shaker Regional School Board

Preston Tuthill  
Sean Embree  
Diane O'Hara  
Richard Bryant

Tom Goulette  
Heidi Hutchinson  
Robert Reed

**COST FACTORS TO THE 2012-2013 BUDGET**  
**Exclusive of the Proposed Warrant Articles**

	Increase (Decrease)
Severance Pay – Net Change	(57,188)
Debt Interest	(24,000)
Food Service Support	30,000
Tuition – Special Education	(99,368)
Tuition – Vocational Education	(18,806)
Regular Education Supplies, Books, Electronic Information	58,371
Regular Education Equipment & Furniture	(7,314)
Special Education Supplies, Books, Electronic Information	(5,030)
Athletics – Officials, Supplies, Equipment	33,745
Technology Equipment	74,436
New Positions	
BES Reading Specialist	75,836
BHS World Language Teacher (.5 FTE)	33,619
CES Kindergarten Teacher to Full Time	40,087
Restored Positions	
BHS Math Teacher	70,917
DW Half-Time Computer Technician	15,163
Custodian	37,797
Market Adjustment for Itinerants	21,531
SAU Administrative Assistant	31,194
2% Increase for Support Staff	68,221
One-time payment for Administrators (to be divided by 13)	40,704
Salary Teacher Contract	(164,853)
<b>TOTAL</b>	<b>\$255,062</b>

**SHAKER REGIONAL SCHOOL DISTRICT  
PROPOSED 2012-2013 BUDGET**

The proposed sub-total General Fund Budget represents an operational budget increase of \$218,980, a 1.19% increase over the 2011-2012 operational budget. The proposed operational budget does not include Warrant Articles or Fund Transfers. The following information outlines the changes, by function, in the budget.

**1100 Regular Education – Increase of \$22,715**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	5,697,339.73	5,656,538	5,641,366	(15,172)
Benefits	2,150,268.37	2,288,243	2,275,617	(12,626)
Repair & Maintenance	3,273.19	6,549	6,005	(544)
Travel & Technical Services	2,726.59	1,500	1,500	0
Supplies & Printed Materials	257,876.94	143,423	201,794	58,371
Equipment & Furniture	20,888.79	17,015	9,701	(7,314)
Dues	350.00	0	0	0
<b>TOTAL 1100 FUNCTION</b>	<b>8,132,723.61</b>	<b>8,113,268</b>	<b>8,135,983</b>	<b>22,715</b>

- Decrease in Salaries of \$15,172 due to employee retirement and turnover
- Decrease in Benefits of \$12,626 due to plan changes, employee retirement and turnover
- Increase of \$58,371 in Supplies & Printed Materials which was cut drastically in the 2011-12 fiscal year
- Decrease of \$7,314 in Equipment and Furniture

**1210 Special Education – Decrease of \$81,802**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	867,306.34	880,356	898,335	17,979
Benefits	342,043.65	393,865	398,482	4,617
Travel & Technical Services	179.59	1,200	1,200	0
Tuition	375,120.92	718,000	618,632	(99,368)
Supplies & Printed Materials	4,410.77	5,530	500	(5,030)
Equipment & Furniture	2,584.78	0	0	0
<b>TOTAL 1210 FUNCTION</b>	<b>1,591,646.05</b>	<b>1,998,951</b>	<b>1,917,149</b>	<b>(81,802)</b>

- Increase in Salaries of \$17,979 due to additional One-to-One Assistants needed for students
- Increase in Benefits of \$4,617 due to additional staff
- Reduction of \$99,368 in Tuition due to the elimination of student placements
- Reduction of \$5,030 in Supplies & Printed Materials which will be purchased from a grant

**1260 English to Speakers of Other Languages – Decrease of \$1,500**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	12,090.44	13,514	12,014	(1,500)
Benefits	2,623.29	3,157	3,157	0
Supplies & Printed Materials	350.53	500	500	0
<b>TOTAL 1260 FUNCTION</b>	<b>15,064.26</b>	<b>17,171</b>	<b>15,671</b>	<b>(1,500)</b>

- Reduction in Salary of \$1,500 due to the elimination of a Supervisor Stipend

**1270 Gifted & Talented – Decrease of \$598**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	73,537.57	75,342	75,342	0
Benefits	10,958.02	10,813	10,813	0
Travel & Technical Services	0	300	100	(200)
Supplies & Printed Materials	1,573.66	1,756	1,950	194
Dues	1,125.00	1,592	1,000	(592)
<b>TOTAL 1270 FUNCTION</b>	<b>87,194.25</b>	<b>89,803</b>	<b>89,205</b>	<b>(598)</b>

**1290 Other Special Programs (Reading, Alternative Education) – Increase of \$2,278**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	146,240.61	150,153	135,828	(14,325)
Benefits	43,150.34	50,469	47,685	(2,784)
Tuition	19,096.83	45,000	50,000	5,000
Supplies, Electronic Info	18,751.74	16,620	31,007	14,387
<b>TOTAL 1290 FUNCTION</b>	<b>227,239.52</b>	<b>262,242</b>	<b>264,520</b>	<b>2,278</b>

- Decrease in Salaries of \$14,325 due to staff turnover
- Decrease in Benefits of \$2,784 due to staff turnover
- Increase of \$5,000 in Tuition for Alternative Education Tuition
- Increase in Supplies & Electronic Info of \$14,387 for PLATO program licenses which used to be paid for from a grant

**1300 Vocational Education – Decrease of \$18,806**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Tuition	132,539.46	172,160	153,354	(18,806)
<b>TOTAL 1300 FUNCTION</b>	<b>132,539.46</b>	<b>172,160</b>	<b>153,354</b>	<b>(18,806)</b>

- Decrease in tuition of \$28,806 due to fewer students attending the Voc. Ed. Program

**1390 Job Training Program – Decrease of \$7,146**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	25,180.80	0	0	0
Benefits	1,974.76	0	0	0
Purchased Service	195.41	4,066	0	(4,066)
Travel & Technical Services	0	3,080	0	(3,080)
<b>TOTAL 1390 FUNCTION</b>	<b>27,350.97</b>	<b>7,146</b>	<b>0</b>	<b>(7,146)</b>

- Decrease of \$4,066 in purchased school-to-career activities
- Decrease of \$3,080 in travel

**1410 Co-Curricular – Decrease of \$5,268**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	57,723.60	66,200	61,330	(4,870)
Benefits	8,304.50	11,721	11,568	(153)
Purchased Service	7,240.00	5,100	5,100	0
Supplies & Printed Materials	402.31	300	0	(300)
Dues	2,082.00	1,892	1,947	55
<b>TOTAL 1410 FUNCTION</b>	<b>75,752.41</b>	<b>85,213</b>	<b>79,945</b>	<b>(5,268)</b>

- Decrease of \$4,870 in Stipends for co-curricular activities that were not being used
- Decrease of \$153 in Benefits based on the Salaries
- Decrease of \$300 in co-curricular supplies

**1420 Athletic Programs – Increase of \$33,745**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	146,660.59	128,900	153,912	25,012
Benefits	27,393.35	38,045	33,045	(5,000)
Purchased Service	26,592.00	18,011	33,240	15,229
Repair & Maintenance	2,795.00	3,460	3,220	(240)
Travel & Technical Services	1,135.94	2,009	538	(1,471)
Supplies & Printed Materials	20,079.96	12,288	16,101	3,813
Equipment & Furniture	4,778.96	5,191	2,603	(2,588)
Dues	10,720.00	14,330	13,320	(1,010)
<b>TOTAL 1420 FUNCTION</b>	<b>240,155.71</b>	<b>222,234</b>	<b>255,979</b>	<b>33,745</b>

- Increase in Salaries of \$25,012 due to actual Stipends projected
- Decrease in Benefits of \$5,000 due to fewer Coaches being in NH Retirement System
- Increase of \$15,229 for Officials
- Decrease of \$1,471 in Travel
- Increase of \$3,813 in Supplies

**1430 Summer Program – Decrease of \$3,512**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	0	3,000	0	(3,000)
Benefits	0	512	0	(512)
<b>TOTAL 1430 FUNCTION</b>	<b>0</b>	<b>3,512</b>	<b>0</b>	<b>(3,512)</b>

- Elimination of the Summer Program due to lack of participation

**1880 Community Service Programs – No Change**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Supplies & Printed Materials	804.41	2,000	2,000	0
<b>TOTAL 1880 FUNCTION</b>	<b>804.41</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>

**1890 After School Access – Decrease of \$2,153**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	6,679.55	10,000	8,000	(2,000)
Benefits	1,664.81	1,930	1,777	(153)
<b>TOTAL 1890 FUNCTION</b>	<b>8,344.36</b>	<b>11,930</b>	<b>9,777</b>	<b>(2,153)</b>

- Decrease in Salaries of \$2,000 to better reflect actual usage
- Decrease in Benefits of \$153 based on reduction in salaries

**2110 School Resource Officer – Decrease of \$500**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	22,732.29	0	0	0
Supplies & Printed Materials	468.40	1,000	500	(500)
<b>TOTAL 2110 FUNCTION</b>	<b>23,200.69</b>	<b>1,000</b>	<b>500</b>	<b>(500)</b>

**2112 Truant Services – Decrease of \$999**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	0	1,000	1	(999)
<b>TOTAL 2112 FUNCTION</b>	<b>0</b>	<b>1,000</b>	<b>1</b>	<b>(999)</b>

- Reduction of \$999 as this service is currently provided by the School Resource Officer.

**2120 Guidance Services – Decrease of \$1,541**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	457,059.86	462,934	462,934	0
Benefits	146,178.36	168,919	168,919	0
Purchased Service	500.00	0	750	750
Travel & Technical Services	7,161.81	5,608	2,676	(2,932)
Supplies & Printed Materials	4,730.55	5,873	6,742	869
Equipment & Furniture	1,229.94	308	80	(228)
Dues	80.00	336	336	0
<b>TOTAL 2120 FUNCTION</b>	<b>616,940.52</b>	<b>643,978</b>	<b>642,437</b>	<b>(1,541)</b>

- Increase of \$750 in Purchased Service to provide the TIGER “A Bully Isn’t Your Friend” Program at Canterbury Elementary School
- Decrease of \$2,932 in Technical Services due to a reduction in postage

**2122 Student Assistance - Increase of \$60**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	28,093.20	28,093	28,093	0
Benefits	12,930.45	13,213	13,213	0
Supplies & Printed Materials	73.01	500	560	60
<b>TOTAL 2122 FUNCTION</b>	<b>41,096.66</b>	<b>41,806</b>	<b>41,866</b>	<b>60</b>

**2130 Health Services – Decrease of \$817**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	210,477.14	183,384	183,384	0
Benefits	76,660.12	100,624	100,624	0
Repair & Maintenance	0	0	269	269
Supplies & Printed Materials	5,348.60	5,720	5,082	(638)
Equipment & Furniture	2,422.79	1,332	980	(352)
Dues	519.00	652	556	(96)
<b>TOTAL 2130 FUNCTION</b>	<b>295,427.65</b>	<b>291,712</b>	<b>290,895</b>	<b>(817)</b>

**2132 Medical Services – Decrease of \$400**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	2,257.50	3,000	3,000	0
Travel & Technical Services	20.00	500	100	(400)
<b>TOTAL 2132 FUNCTION</b>	<b>2,277.50</b>	<b>3,500</b>	<b>3,100</b>	<b>(400)</b>

**2140 Psychological Services – No Change**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	0	4,000	4,000	0
<b>TOTAL 2140 FUNCTION</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>

**2143 Psychological Counseling Services – Decrease of \$4,545**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	0	91,500	91,500	0
Benefits	549.09	36,689	36,689	0
Supplies & Printed Materials	4,651.72	4,545	0	(4,545)
<b>TOTAL 2143 FUNCTION</b>	<b>5,200.81</b>	<b>132,734</b>	<b>128,189</b>	<b>(4,545)</b>

- Reduction in Supplies & Printed Materials of \$4,545 since supplies will be purchased from a grant in 2012-2013

**2150 Speech Services – Increase of \$5,152**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	118,071.01	119,413	119,413	0
Benefits	36,453.68	33,810	33,810	0
Purchased Services	0	15,238	21,017	5,779
Supplies & Printed Materials	2,288.12	627	0	(627)
<b>TOTAL 2150 FUNCTION</b>	<b>156,812.81</b>	<b>169,088</b>	<b>174,240</b>	<b>5,152</b>

- Increase in Purchased Services of \$5,779 for contracted supplemental Speech Services
- Decrease in Supplies & Printed Materials of \$627 as supplies will be purchased from a grant in 2012-2013

**2163 Occupational Therapy Services – Decrease of \$823**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	76,301.36	94,821	94,821	0
Benefits	24,016.31	42,017	42,017	0
Purchased Services	3,622.96	0	0	0
Supplies & Printed Materials	977.57	823	0	(823)
<b>TOTAL 2163 FUNCTION</b>	<b>104,918.20</b>	<b>137,661</b>	<b>136,838</b>	<b>(823)</b>

**2190 Other Support Services – Increase of \$15,900**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	90,046.22	94,195	94,195	0
Benefits	43,251.53	49,573	49,573	0
Purchased Services	93,833.86	96,500	112,400	15,900
Travel & Technical Services	1,962.48	1,600	1,600	0
Supplies & Printed Materials	311.87	1,700	1,700	0
Dues	0	900	900	0
<b>TOTAL 2190 FUNCTION</b>	<b>229,405.96</b>	<b>244,468</b>	<b>260,368</b>	<b>15,900</b>

- Increase in Purchased Services of \$15,900 due to increase in costs and needs of Other Evaluation Services

**2210 Improvement of Instruction – No Change**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	80.00	1,300	1,300	0
<b>TOTAL 2210 FUNCTION</b>	<b>80.00</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>

**2213 Instructional Staff Training – Increase of \$25,552**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	77,416.80	76,483	93,883	17,400
Benefits	93,963.87	96,158	101,882	5,724
Purchased Services	30,831.70	33,571	37,499	3,928
Supplies & Printed Materials	11.00	1,500	0	(1,500)
Dues	918.80	2,735	2,735	0
<b>TOTAL 2213 FUNCTION</b>	<b>203,142.17</b>	<b>210,447</b>	<b>235,999</b>	<b>25,552</b>

- Increase in Salaries of \$17,400 for Curriculum Chair Stipends
- Increase of \$5,724 in Benefits due to the salary increase
- Increase of \$3,928 in Purchased Services for On-Line Educator Evaluation and Appraisal System
- Reduction of \$1,500 in Supplies

**2222 School Library Services – Increase of \$11,129**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	213,600.17	205,297	205,297	0
Benefits	87,309.89	95,211	95,211	0
Repair & Maintenance	426.78	1,170	1,356	186

Supplies & Printed Materials	37,509.48	14,879	23,436	8,557
Equipment & Furniture	8,867.15	2,335	4,721	2,386
<b>TOTAL 2222 FUNCTION</b>	<b>347,713.47</b>	<b>318,892</b>	<b>330,021</b>	<b>11,129</b>

- Increase in Supplies & Printed Materials of \$8,557 to purchase Library Books, which was drastically cut in 2011-2012
- Increase in Equipment & Furniture of \$2,386 to replace equipment, which was drastically cut in 2011-2012

### 2225 Computer Assisted Instruction – Increase of \$95,843

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	123,206.48	94,959	94,959	0
Benefits	39,231.93	27,644	27,644	0
Purchased Services	30,796.23	16,149	28,556	12,407
Repair & Maintenance	1,346.14	7,000	11,000	4,000
Travel & Technical Services	162.41	600	600	0
Supplies & Printed Materials	13,899.03	10,700	15,700	5,000
Equipment & Furniture	66,006.09	15,000	89,436	74,436
<b>TOTAL 2222 FUNCTION</b>	<b>274,648.31</b>	<b>172,052</b>	<b>267,895</b>	<b>95,843</b>

- Increase of \$12,407 in Purchased Services for additional district-wide spam filtering, message archiving and Accelerated Reader subscriptions for Belmont Middle School and Canterbury Elementary School
- Increase of \$4,000 in Repair & Maintenance
- Increase of \$5,000 in Supplies
- Increase of \$74,436 in Equipment to replace desktop computers, laptop computers and to purchase additional SmartBoards

### 2310 School Board Services – Increase of \$9,900

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	14,200.00	14,200	14,200	0
Benefits	205.90	1,137	337	(800)
Purchased Services	8,154.20	2,500	9,500	7,000
Printing	5,961.00	1,500	6,000	4,500
Supplies & Printed Materials	2,666.03	3,500	2,700	(800)
Dues	4,678.92	4,812	4,812	0
<b>TOTAL 2310 FUNCTION</b>	<b>35,866.05</b>	<b>27,649</b>	<b>37,549</b>	<b>9,900</b>

- Increase of \$7,000 in Purchased Services for the biennial Enrollment Projection Study
- Increase of \$4,500 in Printing to cover the quarterly newsletter

**2311 Supervision of Board Services – Decrease of \$800**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Postage & Printing	4,537.95	5,500	4,700	(800)
<b>TOTAL 2311 FUNCTION</b>	<b>4,537.95</b>	<b>5,500</b>	<b>4,700</b>	<b>(800)</b>

**2312 District Secretary/Clerk – Increase of \$100**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salary	3,064.10	3,000	3,100	100
Benefits	529.04	242	522	280
<b>TOTAL 2312 FUNCTION</b>	<b>3,593.14</b>	<b>3,242</b>	<b>3,622</b>	<b>380</b>

**2313 District Treasurer Services – Decrease of \$2,000**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salary	3,500.00	3,500	3,500	0
Benefits	267.76	281	281	0
Dues & Fees	7,835.79	10,000	8,000	(2,000)
<b>TOTAL 2313 FUNCTION</b>	<b>11,603.55</b>	<b>13,781</b>	<b>11,781</b>	<b>(2,000)</b>

- Decrease of \$2,000 in Dues and Fees to reflect actual expenditures in prior year

**2316 Advertising – No Change**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	13,698.10	11,000	11,000	0
<b>TOTAL 2316 FUNCTION</b>	<b>13,698.10</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>

**2317 Audit – No Change**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	12,895.00	10,445	10,445	0
<b>TOTAL 2317 FUNCTION</b>	<b>12,895.00</b>	<b>10,445</b>	<b>10,445</b>	<b>0</b>

**2318 Legal – Increase of \$10,000**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	40,123.79	29,000	39,000	10,000
<b>TOTAL 2318 FUNCTION</b>	<b>40,123.79</b>	<b>29,000</b>	<b>39,000</b>	<b>10,000</b>

- Increase of \$10,000 due to increase use of legal services

**2319 Other School Board Services – Decrease of \$2,000**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	6,716.77	9,500	7,500	(2,000)
<b>TOTAL 2319 FUNCTION</b>	<b>6,716.77</b>	<b>9,500</b>	<b>7,500</b>	<b>(2,000)</b>

**2321 Office of the Superintendent – Decrease of \$242**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salary	146,523.33	142,439	142,439	0
Benefits	53,354.79	53,293	53,301	8
Purchased Services	3,719.55	5,000	5,000	0
Travel & Technical Services	3,739.43	13,000	11,750	(1,250)
Supplies & Printed Materials	5,211.07	5,000	6,000	1,000
Equipment & Furniture	2,094.00	0	0	0
Dues	2,460.23	2,700	2,700	0
<b>TOTAL 2321 FUNCTION</b>	<b>217,102.40</b>	<b>221,432</b>	<b>221,190</b>	<b>(242)</b>

**2410 Office of the Principal – Increase of \$3,751**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salary	783,369.74	744,563	744,563	0
Benefits	254,633.96	276,669	276,669	0
Purchased Services	4,393.77	5,809	8,781	2,972
Repair & Maintenance	38,256.87	40,890	39,990	(900)
Travel & Technical Services	10,145.35	9,657	10,638	981
Supplies & Printed Materials	9,128.01	7,848	8,048	200
Equipment & Furniture	0	510	1,800	1,290
Dues	7,872.00	8,616	7,824	(792)
<b>TOTAL 2410 FUNCTION</b>	<b>1,107,799.70</b>	<b>1,094,562</b>	<b>1,098,313</b>	<b>3,751</b>

- Increase in Purchased Services of \$2,972 for Conferences
- Increase in Equipment of \$1,290 to replace worn MS Furniture

**2490 Other Administration Services – Decrease of \$852**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Graduation	3,847.96	7,962	7,110	(852)
<b>TOTAL 2490 FUNCTION</b>	<b>3,847.96</b>	<b>7,962</b>	<b>7,110</b>	<b>(852)</b>

**2510 Fiscal Services – Increase of \$1,103**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salary	204,689.17	203,410	203,410	0
Benefits	50,652.32	55,428	55,011	(417)
Purchased Services	15,489.69	17,222	18,000	778
Repair & Maintenance	4,789.80	3,000	5,000	2,000
Travel & Technical Services	3,186.33	4,600	4,400	(200)
Supplies & Printed Materials	3,332.54	3,250	3,500	250
Equipment & Furniture	1,107.00	1,198	0	(1,198)
Dues	715.00	1,000	800	(200)
<b>TOTAL 2510 FUNCTION</b>	<b>283,961.85</b>	<b>289,108</b>	<b>290,121</b>	<b>1,013</b>

- Increase in Repair & Maintenance of \$2,000 due to higher costs
- Reduction in Furniture & Equipment of \$1,198) due to printers being replaced during 2011-2012

**2620 Operation & Maintenance of Buildings – Increase of \$35,261**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salary	496,657.29	424,246	424,246	0
Benefits	176,865.81	161,274	161,274	0
Purchased Services	478.10	1,000	1,000	0
Repair & Maintenance	147,177.77	166,000	171,000	5,000
Insurance/Telephone/Travel	94,236.74	89,500	94,800	5,300
Supplies	87,821.20	84,000	85,500	1,500
Electricity	204,551.13	197,600	197,600	0
Heating Oil	144,389.98	130,039	153,000	22,961
Equipment & Furniture	6,317.50	1,000	1,500	500
<b>TOTAL 2620 FUNCTION</b>	<b>1,358,495.52</b>	<b>1,254,659</b>	<b>1,289,920</b>	<b>35,261</b>

- Increase in Repair & Maintenance of \$5,000 due to increased costs and increased repairs
- Increase in Insurance/Telephone/Travel of \$5,300 due to increased Telephone Costs
- Increase of \$1,500 in Supplies due to increased costs
- Increase in Heating Oil of \$22,961 in anticipation of higher fuel oil costs

**2630 Care & Upkeep of Grounds – Increase of \$1,753**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Purchased Services	13,255.00	11,000	11,500	500
Repair & Maintenance	44,937.67	44,747	44,500	(247)
Supplies	26,125.74	23,500	27,000	3,500

Equipment	3,500.00	2,000	0	(2,000)
<b>TOTAL 2630 FUNCTION</b>	<b>87,818.41</b>	<b>81,247</b>	<b>83,000</b>	<b>1,753</b>

- Increase of \$3,500 in Supplies which includes gasoline for the district tractors

**2720 Transportation – Increase of \$62,270**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Regular Education	631,349.00	654,613	683,807	29,194
Special Education	176,470.99	162,000	177,800	15,800
Vocational Education	62,243.00	64,536	66,921	2,385
Athletic & Co-Curricular	55,161.49	22,850	25,760	2,910
Field Trips	18,983.30	500	12,107	11,607
Late Bus	9,747.00	10,106	10,480	374
<b>TOTAL 2720 FUNCTION</b>	<b>953,954.78</b>	<b>914,605</b>	<b>976,875</b>	<b>62,270</b>

- Increase in Regular Education of \$29,194 due to the contract
- Increase in Special Education of \$15,800 due to increased transportation needs
- Increase in Field Trips of \$11,607 to restore field trips which were cut in 2011-2012

**2900 Support Services – Other – Decrease of \$2,418**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	0	310,862	380,603	69,741
Benefits	0	211,332	139,173	(72,159)
<b>TOTAL 2900 FUNCTION</b>	<b>0</b>	<b>522,194</b>	<b>519,776</b>	<b>(2,418)</b>

- Proposed Salaries include
  - Track Changes of \$30,759
  - New Bargaining Unit Staff of \$116,393
  - New Support Staff of \$129,808
  - 2% Salary Increase for Support Staff of \$68,221
  - One-time payment for Administrators of \$40,704 to be divided by 13
- Proposed Benefits are based on the proposed salaries

**3110 Food Service Supervision – Increase of \$30,000**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Salaries	0	0	30,000	30,000
Transfer to Food Service	29,708.75	0	0	0
<b>TOTAL 3110 FUNCTION</b>	<b>29,708.75</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>

- Increase of \$30,000 to support the salary of the Food Service Director

**4600 Building Improvement – Increase of \$15,000**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Repair & Maintenance	130,383.00	25,000	40,000	15,000
<b>TOTAL 4600 FUNCTION</b>	<b>130,383.00</b>	<b>25,000</b>	<b>40,000</b>	<b>15,000</b>

- Increase of \$15,000 to complete work on the Belmont Middle School Oil Tank

**5100 Debt Service – Decrease of \$24,000**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Principal	500,000.00	500,000	500,000	0
Interest	59,875.00	36,000	12,000	(24,000)
<b>TOTAL 5100 FUNCTION</b>	<b>559,875.00</b>	<b>536,000</b>	<b>512,000</b>	<b>(24,000)</b>

- Decrease of \$24,000 in the Interest payment

**TOTAL OPERATIONAL BUDGET – Increase of \$218,980**

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
<b>OPERATIONAL BUDGET</b>	<b>17,701,661.48</b>	<b>18,416,154</b>	<b>18,635,134</b>	<b>218,980</b>
				<b>1.19%</b>

**TRANSFERS TO OTHER FUNDS**

Transfer to Other Funds includes Food Service and Federal Funds and the amounts reported on the expenditure side have offsetting revenues. The funds must be included in the total budget in accordance with the New Hampshire Department of Revenue Administration requirements for Gross Budgeting. The Transfer to Expendable Trust Funds represents fund approved by voters at the Annual District Meeting, by vote on a Special Warrant Article.

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Trans. to Food Service	600,070.75	575,000	575,000	0
Trans. to Federal Funds	1,219,952.96	1,060,000	1,060,000	0
Trans. to Energy Fund	50,000.00	0	0	0
Trans. to Facility & Grounds	75,000.00	75,000	0	(75,000)
Trans. to Energy Conservation	50,000.00	0	0	0
Trans. to Technology	25,000.00	100,000	0	(100,000)
Trans. to Athletic/CoCurr.	0	1,000	0	(1,000)
Trans. to Special Ed.	0	94,691	0	(94,691)

Trans. To Land Purchase	0	25,000	0	(25,000)
<b>TOTAL TRANSFERS</b>	<b>2,020,023.71</b>	<b>1,930,691</b>	<b>1,635,000</b>	<b>(295,691)</b>

The total proposed budget of \$20,229,430, before any Warrant Articles, represents a decrease of \$76,711, or -.38%.

	<b>Spent 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
<b>TOTAL BUDGET (Exclusive of Warrant Articles</b>	<b>19,721,685.19</b>	<b>20,346,845</b>	<b>20,270,134</b>	<b>(76,711)</b>
				<b>-.38%</b>

### WARRANT ARTICLES

**Warrant Article VII** *To see if the School District will vote, by Ballot, to approve the cost item included in the collective bargaining agreement reached between the Shaker Regional School District and the Shaker Regional Education Association NEA-New Hampshire which calls for the following increases in salaries and benefits at the current staffing level:*

<i>Fiscal Year</i>	<i>Estimated Increase</i>
2013	291,963
2014	238,883
2015	245,651

*And further to raise and appropriate the sum of \$291,963 for the current fiscal year, such sum representing the additional costs attributable to the increase in salary and benefits required by the new agreement over those that would be paid at current staffing levels, with the amount of \$164,853 to come from the unreserved fund balance from the 2011-2012 budget which was the amount added at the March 18, 2011 Annual District Meeting for a teacher contract.*

**Warrant Article VIII** *Shall Shaker Regional School District, if Article VII is defeated, authorize the governing body to call one special meeting, at its option, to address article VII cost items only?*

This article would allow the board to reconvene a meeting to address a Collective Bargaining Agreement if the one proposed to the voters is rejected.

**Warrant Article IX** *To see if the School District will vote to raise and appropriate the sum of up to one hundred thousand dollars (\$100,000) to be placed in the School Facilities and Grounds Expendable Trust Fund, which was established at the March 21, 1997 Annual District Meeting, with such amount to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1 of this year.*

The Shaker Regional School Board is proposing the addition of up to \$100,000 to the Facilities and Grounds Expendable Trust for projects that need to be completed but have not been

maintained in the proposed budgets. The work would be funded from year-end unreserved fund balance and not through additional taxes.

**Article X** *To see if the School District will vote to raise and appropriate the sum of up to fifty thousand dollars (\$50,000) to be placed in the Energy Conservation Expendable Trust Fund, which was established at the March 5, 2010 Annual District Meeting, with such amount to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1 of this year.*

The Shaker Regional School Board is proposing the addition of up to \$50,000 to the Energy Conservation Expendable Trust to complete additional energy conservation measures identified in the energy audit.

**Article XI** *To see if the School District will vote to raise and appropriate the sum of up to fifty thousand dollars (\$50,000) to be placed in the Technology Expendable Trust Fund, which was established at the March 5, 2010 Annual District Meeting, with such amount to be funded from the June 30, 2012 unreserved fund balance available for transfer on July 1 of this year.*

The Shaker Regional School Board is proposing the addition of \$50,000 to the Technology Expendable Trust fund for future technology needs.

#### BUDGET SUMMARY

	<b>Warrant Article</b>	<b>Budget 2011-2012</b>	<b>Proposed 2012-2103</b>	<b>Difference</b>
Operational Budget		18,416,154	18,635,134	218,980
Transfer to Other Funds		1,930,691	1,635,000	(295,691)
<b>Total as Presented In Article VI</b>		<b>20,346,845</b>	<b>20,270,134</b>	<b>(76,611)</b>
Collective Bargaining Agreement	VII	0	291,963	291,963
Facilities & Grounds Exp. Trust	IX	0	100,000	100,000
Energy Conservation Exp. Trust	X	0	50,000	50,000
Technology Exp. Trust	XI	0	50,000	50,000
<b>TOTAL APPROPRIATIONS</b>		<b>20,346,845</b>	<b>20,762,097</b>	<b>415,252</b>

**REVENUES**

	Warr Art #	Received 2010-2011	Budget 2011-2012	Estimated 2012-2013	Difference
<b>STATE SOURCES</b>					
Equalized Education Grant		4,598,705.00	4,598,705	4,598,705	0
State Property Tax		2,290,303.00	2,230,634	2,192,557	(128,077)
EdJobs		0	148,719	0	(148,719)
School Building Aid		265,601.44	287,520	287,520	0
Catastrophic Aid		88,762.08	79,004	50,000	(29,004)
Voc. Ed. Transportation		8,814.80	0	0	0
Child Nutrition		7,643.55	6,359	6,359	0
NH Retirement		0	17,108	0	(17,108)
<b>TOTAL STATE</b>		<b>7,259,829.87</b>	<b>7,458,049</b>	<b>7,135,141</b>	<b>(322,908)</b>
<b>FEDERAL SOURCES</b>					
Title I & Title II		532,883.41	550,000	550,000	0
Medicaid Distribution		82,442.92	80,000	80,000	0
Disabilities Program		494,153.35	510,000	510,000	0
Child Nutrition		272,048.56	220,000	220,000	0
<b>FEDERAL SOURCES</b>		<b>1,381,528.24</b>	<b>1,360,000</b>	<b>1,360,000</b>	<b>0</b>
<b>LOCAL SOURCES</b>					
Trust & Reserve Funds:					
Special Education		0	119,691	0	(119,691)
Facilities & Grounds	IX	75,000.00	50,000	100,000	50,000
Energy Conservation	X	50,000.00	0	50,000	50,000
School Technology	XI	25,000.00	100,000	50,000	(50,000)
Land Purchase Reserve			25,000	0	(25,000)
Athletics/Co-Curricular		0	1,000	0	(1,000)
Unreserved Fund Balance		197,673.00	157,634	164,853	7,219
Tuition		14,727.97	3,512	0	(3,512)
Interest Income, Gen. Fund		1,105.71	3,000	3,000	0
Interest Income, Food Serv		10.96	0	0	0
Other Income		16,205.56	0	0	0
From Expendable Trust		249,108.06	0	0	0
Other Grants		33,808.14	0	0	0
Sale of Food		320,367.68	348,641	348,641	0
<b>LOCAL SOURCES</b>		<b>1,033,007.08</b>	<b>808,478</b>	<b>716,494</b>	<b>(91,984)</b>
<b>NON-ASSESSMENT</b>					
		<b>9,674,365.19</b>	<b>9,626,527</b>	<b>9,211,635</b>	<b>(414,892)</b>
<b>ASSESSMENT</b>					
		<b>10,357,954.00</b>	<b>10,720,318</b>	<b>11,550,462</b>	<b>830,144</b>
<b>TOTAL BUDGET</b>					
		<b>20,032,319.19</b>	<b>20,346,845</b>	<b>20,762,097</b>	<b>415,252</b>

**ESTIMATED LOCAL SHARE SUPPORT, EQUALIZED EDUCATION GRANT  
AND STATE PROPERTY TAX**

The following information regarding the Local Share Support is based on the revenues, including the Equalized Education Grant and State Property Tax amounts, as previously shown.

**LOCAL SHARE SUPPORT**

	2011-2012	2012-2013	Difference
Belmont	7,606,911	8,185,816	578,905
Canterbury	<u>3,113,407</u>	<u>3,364,646</u>	<u>251,239</u>
	10,720,318	11,550,462	830,144

**EQUALIZED EDUCATION GRANT**

	2011-2012	2012-2013	Difference
Belmont	4,177,182	4,177,182	0
Canterbury	<u>421,523</u>	<u>421,523</u>	<u>0</u>
	4,598,705	4,598,705	0

**STATE PROPERTY TAX**

	2011-2012	2012-2103	Difference
Belmont	1,691,608	1,557,845	(133,763)
Canterbury	<u>629,026</u>	<u>634,712</u>	<u>5,686</u>
	2,320,634	2,192,557	(128,077)

## ESTIMATED TAX RATE INFORMATION

The estimated tax rate information for the proposed 2012-2013 budget is provided as an estimate. These rates are based on the current year valuation information. Final tax rates are set by the State of New Hampshire Department of Revenue Administration in the fall.

### LOCAL SCHOOL PORTION TAX RATE

	Belmont	Canterbury
Valuation for Tax Base (2011 Rate)	727,724,358	242,302,066
Projected 2012-2013 Tax Rate	11.25	13.89
Actual 2011-2012 Tax Rate	10.45	12.85
Tax Rate Difference	.80	1.04
% Difference	7.64%	8.06%

### STATE EDUCATION TAX RATE

	Belmont	Canterbury
Valuation for Tax Base (2011 Rate)	718,553,058	237,585,766
Projected 2012-2013 Tax Rate	2.17	2.67
Actual 2011-2012 Tax Rate	2.35	2.65
Tax Rate Difference	(.18)	.02
% Difference	-7.74%	.81%

### COMBINED LOCAL & STATE TAX RATES

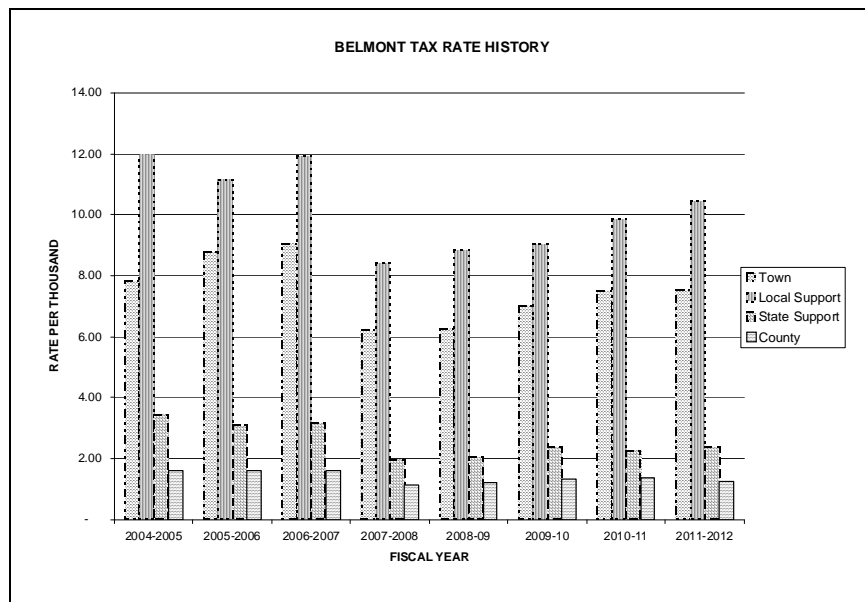
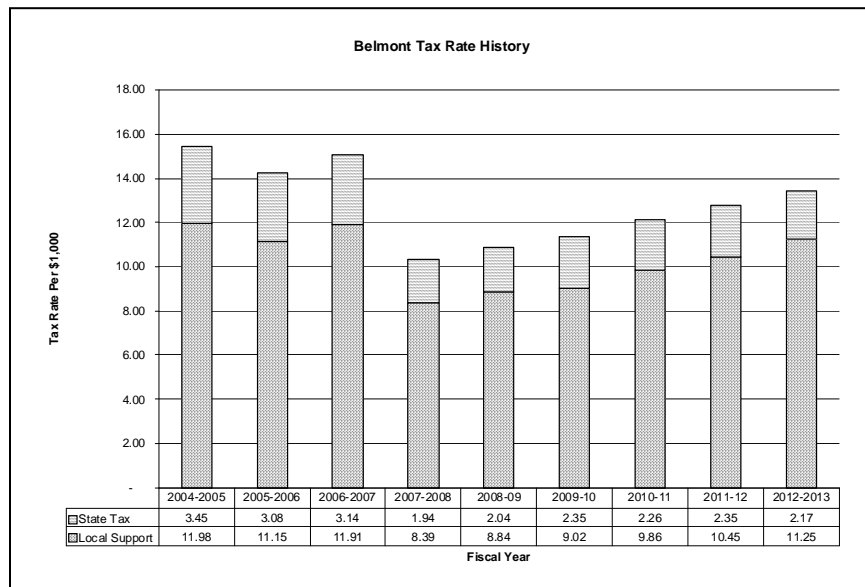
	Belmont	Canterbury
Projected 2012-2013 Tax Rate	13.42	16.56
Actual 2011-2012 Tax Rate	12.80	15.50
Tax Rate Difference	.62	1.06
% Difference	4.82%	6.82%

These percents apply to the tax rate. In Canterbury the estimated tax rate increase is from \$15.50 to \$16.56 per thousand, which is a 6.82% increase. This means a Canterbury homeowner with a home with a valuation of \$300,000 will pay \$317.30 more in 2012.

If the Belmont Property Tax was based on 100% Valuation of the Property, the following analysis reflects the change in the Combined Local Share and State Share Tax for various values, based on the proposed 2011-2012 Budget, with all Warrant Articles.

Valuation	2011 Tax	2012 Tax	Difference
100,000	1,280.00	1,341.65	61.65
200,000	2,560.00	2,683.31	123.31
300,000	3,840.00	4,024.96	184.96
400,000	5,120.00	5,366.62	246.62

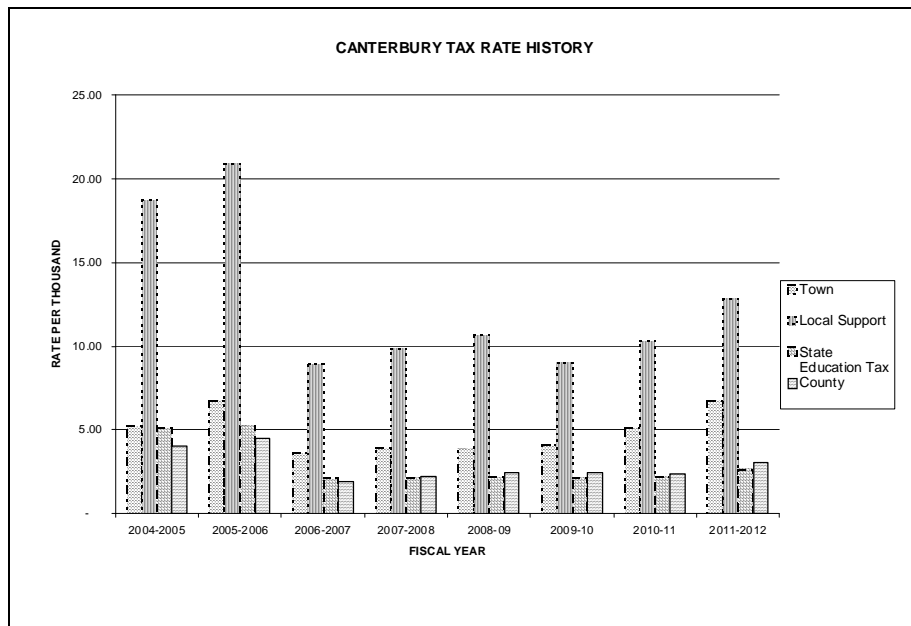
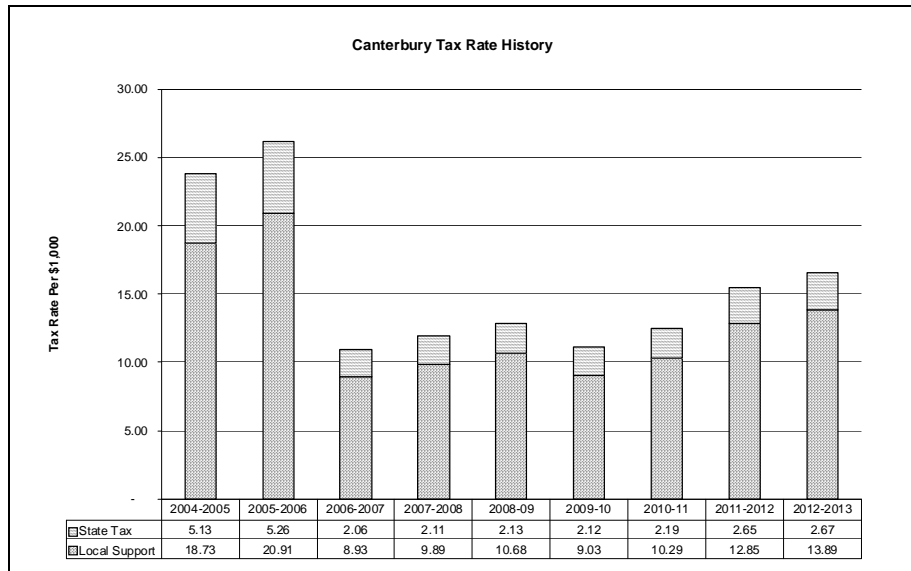
The history of the Belmont Local Share and State Tax Rates since 2004-2005 with the estimated 2012 Local Support and State Tax are provided, as well as a breakdown of the full tax rate from 2004 through 2011.



If the Canterbury Property Tax was based on 100% Valuation of the Property, the following analysis reflects the change in the Combined Local Share and State Share Tax for various values, based on the proposed 2011-2012 Budget, with all Warrant Articles.

Valuation	2011 Tax	2012 Tax	Difference
100,000	1,550.00	1,655.77	105.77
200,000	3,100.00	3,311.53	211.53
300,000	4,650.00	4,967.30	317.30
400,000	6,200.00	6,623.07	423.07

The history of the Canterbury Local Share and State Tax Rates since 2004-2005 with the estimated 2012 Local Support and State Tax are provided, as well as a breakdown of the full tax rate from 2004 through 2011.



**2012-2013 PROPOSED BUDGET  
FREQUENTLY ASKED QUESTIONS**

**Question: How much is the budget up from last year?**

**Answer:** The Sub-total General Fund Budget, also known as the Operational Budget, before any Warrant Articles is up \$218,980 which is a 1.19% increase compared to the 2011-2012 Operational Budget.

**Question: What are the contractual changes in the proposed budget?**

**Answer:** The major contractual changes from 2010-2011 are

Item	Increase (Decrease)
Transportation (Regular, Kindergarten, Voc. Programs, Late Bus)	31,953
Transportation – Special Education	15,800
Severance Pay (Net Change)	(32,150)
Debt Interest	(24,000)
Tuition Special Education	(99,368)
Tuition – Vocational Education	(18,806)
Other Evaluations	12,000
Teacher Track Changes	30,759
TOTAL:	(83,812)

**Question: What are the non-contractual changes in the budget?**

**Answer:** Non-contractual changes include:

- A 2% Support Staff Salary Increase with associated benefit costs, \$68,221
- A 2% Bonus Pool for Administrators, which will be equally distributed, with associated benefit costs, \$40,704
- Market Adjustments for Specialists totaling \$21,531 with associated benefit costs.
- Providing Support for the Food Service Director’s salary of \$30,000

**Question: Are there new positions proposed for next year?**

**Answer:** New positions added to this budget are:

- A Reading Specialist for Belmont Elementary School
- A Math Teacher for Belmont High School
- A Part-Time Computer Technician for the District
- Increasing the Canterbury Elementary Teacher to Full-Time
- A Custodian
- Increasing a Part-Time Administrative Assistant to Full Time at the SAU Office
- A Part-Time World Language Teacher for Belmont High School.

The total salary and benefits for the above new positions totals \$304,613.

**Question: Did all of the positions requested by the Administration get funded by the Board?**

**Answer:** No. There were other positions requested that the Board did not include in the budget. While each position requested by Administration would enhance the educational offering to our students the budgetary and tax impact to the communities of Belmont and Canterbury would have been too significant.

**Question: Were any programs that are currently being offered cut?**

**Answer:** No programs that are currently being offered were cut.

**Question: How much did Health Insurance go up?**

**Answer:** The average increase in our Health Insurance rates is 7.90%.

**Question: That increase seems small. How is it possible?**

**Answer:** We are rated by our carrier, New Hampshire Health Care Coalition (SchoolCare), separately from other districts and our claims history has been low. We have been very fortunate that overall our rates have gone up very little over the past six years.

Fiscal Year	Rate Increase
2006-2007	2.9%
2007-2008	3.0%
2008-2009	1.7%
2009-2010	7.2%
2010-2011	0.0%
2011-2012	7.9%

**Question: How does this budget impact the local assessment?**

**Answer:** The total Proposed Budget with all Warrant Articles is \$20,762,097. The Local Share Support for Belmont is projected to go up \$578,905, a 7.61% increase. The Local Share Support for Canterbury is projected to go up \$251,239, an 8.07% increase. The impact to the local assessment however is not the estimated tax rate impact.

**Question: How is the budget divided between the two communities of Belmont and Canterbury?**

**Answer:** The formula we use to apportion the costs between Belmont and Canterbury was established when the district was formed in 1971, and is a multi-step process. Each town is responsible to pay the percent that is equal to the average of 50% of the Average Daily Membership (ADM) for the prior fiscal year and 50% of the prior year's Equalized Valuation. For 2011-2012 the calculation is as follows:

	2010-2011 ADM	ADM %	2010 Equalized Valuation	Valuation %	Combined %
Belmont	1,117.55	80.7811	659,315,589	71.0132	75.8971
Canterbury	265.88	19.2189	269,125,760	28.9868	24.1029
Total:	1,383.43	100.0000	928,441,349	100.0000	100.0000

The total appropriations are reduced by the revenues that are not town-specific, which results in the amount to be apportioned to each town. For 2011-2012 the calculation is:

Total Appropriation	20,762,097
Less Revenues	2,420,373
Tax Assessment	18,341,724

The amount to be apportioned is then multiplied by the Combined Percent amount to calculate the amount apportioned to each town. The resulting Local Tax Assessment Calculation, therefore, is:

	Assessment	Rate	Apportionment	Less State Aid	Local Tax Assessment
Belmont	18,341,724	75.8971	13,920,843	5,735,207	8,185,816
Canterbury		24.1029	4,420,881	1,056,235	3,364,646
Total:			18,341,724	6,791,262	11,550,462

**Question: Is the proposed budget a line item budget or a bottom line budget?**

**Answer:** The proposed budget is prepared as a line item budget, however it is voted on at the Annual District Meeting as a bottom line budget. The School Board retains the authority under NH State Statutes to transfer funds from one account to another.

**Question: Can a voter make an amendment at the Annual District Meeting to add funds to the budget for a specific purpose?**

**Answer:** A voter can make an amendment to add funds to the budget, and if it passes the funds will be added to the budget. However, the board does not have to add those funds to the account specified by the voter since the budget is a bottom line budget.

**Question: Is the budget the Board takes to the Public Hearings the same budget that is presented at the Annual District Meeting?**

**Answer:** Many times the budget presented at the Public Hearings is the same budget presented at the Annual District Meeting; however there have been times when the Board has made changes – either to restore positions and programs that were cut or to make additional cuts to the budget – based on input by the taxpayers at the hearings.

**Question: The Article for the Collective Bargaining Agreement seeks to raise and appropriate \$291,963 for the first year of the contract then offsets that with an amount of \$164,853. What does that mean?**

**Answer:** At last year’s Annual District Meeting funds were added to the proposed budget. Of the total added, \$164,853 was intended for a teacher’s contract. While the board could not use those funds for a teacher contract, since one was not presented to the voters, the board chose not to use the funds for other items. That amount will become part of year-end fund balance and the board is reserving that amount to offset the cost of the first year of the Collective Bargaining Agreement. The end result is that the first year of the agreement will actually raise \$127,110 of new money.

**Question: The Board is seeking to add up to \$100,000 to the Facilities and Grounds Maintenance Expendable Trust Fund. Why?**

**Answer:** During the budget development process the Board eliminated all but two of the projects that were requested in the 2011-2012 budget. While the Board would like to complete these projects they felt that adding them to the budget was just too much of an increase in the tax rate. Using year-end surplus funds to fund this Expendable Trust allows the board to complete some of the projects requested.

**Question: What are some of the projects that were cut?**

**Answer:** The projects that had been requested and were cut are:

<b>SCHOOL</b>	<b>PROJECT</b>	<b>COST</b>
BES	Replace Door Frame	\$4,000
	Pave Extra Parking Areas	10,000
CES	Replace a set of outside doors	12,000
	Replace cafeteria tables	12,000
BMS	Air Condition the Server Closet	5,000
	Resurface Hallway Walls	10,000
BHS	Refinish Gym Floor	<u>21,000</u>
TOTAL		\$74,000

**Question: The total that was cut is \$74,000. Why is the Board asking for \$100,000 instead?**

**Answer:** In addition to the amount of the requests that were cut the board is working to set aside funds for other projects that may come up or that are projects anticipated in the future, such as replacing the Belmont Middle School Roof.

**Question: If the warrant is passed and the funds go into the Facilities and Grounds Maintenance Expendable Trust Fund which projects will be done?**

**Answer:** The Board's Building & Grounds Committee will review the projects and prioritize them. The committee will then make a recommendation to the Board for a final vote.

**Question: The Board is seeking to fund up to \$50,000 for the Energy Conservation Expendable Trust Fund. Why?**

**Answer:** This fund was started in 2010 following an Energy Audit that was completed on our facilities. Utilizing that report the district was able to apply for an Energy Efficiency Conservation Government Block Grant. While we were approved for some of the work the board feels that additional energy conservation measure will be beneficial for long term savings.

**Question: Why didn't the board put the money into the budget for the energy conservation work?**

**Answer:** Adding all the various work that needs to be done would increase the tax rate. By utilizing Expendable Trust Funds, funded from unreserved fund balance, the board is not raising new taxes but is utilizing funds that have already been raised.

**Question: What was cut from the Technology budget?**

**Answer:** The budget requests that were cut are outlined as follows:

SCHOOL	EQUIPMENT	COST
BES	4 desktops – Special Education	\$2,200
CES	1 desktop – Special Education	550
BMS	25 desktops – Computer Lab	13,750
	3 desktops – Library	1,650
	3 desktops – Special Education	1,650
	5 desktops – Technology Ed. Lab	2,750
	4 laptops – Classroom	<u>5,500</u>
TOTAL		\$28,050

**Question: The total cut from Technology was \$28,050. Why is the board looking for \$50,000?**

**Answer:** The additional money will be held in the trust and can be used in the future when there are other technology expenses such as upgrading the Office and Window licenses for district computers.

**Question: What is the history of the fund balance?**

**Answer:** The unreserved fund balance amounts that have been returned to offset taxes since 2004-2005 are as follows:

FISCAL YEAR	UNRESERVED FUND BALANCE
2004-2005	273,364
2005-2006	274,253
2006-2007	54,448
2007-2008	119,906
2008-2009	991,281
2009-2010	197,673
2010-2011	157,634

**Question: What has been the history of the budget increases?**

**Answer:** The Operational budget increases since 2004-2005 are as follows:

Fiscal Year	Operational Budget	Operational Budget % Increase
2004-2005	14,550,136	7.47%
2005-2006	15,007,298	3.14%
2006-2007	15,743,348	4.90%
2007-2008	17,036,322	8.21%
2008-2009	17,325,711	1.70%
2009-2010	17,593,830	1.55%
2010-2011	17,833,935	1.36%
2011-2012	18,416,154	3.27%