

# **SHAKER REGIONAL SCHOOL DISTRICT**

*Serving the Communities of Belmont & Canterbury*



## **PUBLIC HEARING 2010-2011 PROPOSED BUDGET**

**Belmont Middle School  
February 2, 2010**

**Canterbury Elementary School  
February 3, 2010**

*Published January 27, 2010*

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## BUDGET SUMMARY

<u>Description</u>	<u>Warrant Article</u>	<u>Budget 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Increase</u>
<sup>1</sup> Operational Budget		17,593,830	17,833,935	240,105
<sup>2</sup> Transfer to Other Funds		<u>1,435,000</u>	<u>1,635,000</u>	<u>200,000</u>
<b>Total as Presented in Article IV</b>		<b>19,028,830</b>	<b>19,468,935</b>	<b>440,105</b>
Energy Fund Exp. Trust	VI		50,000	
Facilities & Grounds Exp. Trust	VII		75,000	
Energy Conservation Exp. Trust	VIII		50,000	
School Technology Exp. Trust	IX		<u>25,000</u>	
<b>Total Appropriations in All Warrants</b>			<b>\$19,668,935</b>	

<sup>1</sup>The portion of the budget that directly impacts the tax rate

<sup>2</sup>The portion of the budget that are self-funded (Food Service, Federal Grants, Trust Funds from Surplus)

**State of New Hampshire  
Shaker Regional School District  
WARRANT  
For Annual District Meeting  
March 5, 2010**

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 5<sup>th</sup> day of March, 2010 at 6:00 in the afternoon to act on the following subjects.

The polls will be open for balloting on Articles I and II at 6:00 p.m. All other articles will be acted upon commencing at 7:00 p.m.

**ARTICLE I.** To choose, by ballot, a moderator for a term of two years.

**ARTICLE II.** To choose, by ballot, three school board members, one from the pre-existing District of Belmont to serve for a term of three years, one from the pre-existing District of Belmont to complete a term of one year 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.** 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 States of America and its agencies and/or the State of New Hampshire and its agencies.

**ARTICLE IV.** 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 V.** To see if the School District will vote to raise and appropriate the sum of nineteen million, four hundred sixty eight thousand, nine hundred thirty five dollars (\$19,468,935) 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 VI.** 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 Fund Expendable Trust Fund, which was established at the March 6, 2009 Annual District Meeting, with such amount is to be funded from the June 30, 2010 unreserved fund balance that is in excess of \$87,975 and available for transfer on July 1 of this year. **(The School Board recommends passing this article.) [Majority vote required.]**

**ARTICLE VII.** To see if the School District will vote to raise and appropriate the sum of up to seventy five thousand dollars (\$75,000) to be placed in the Facilities and Grounds Maintenance Expendable Trust Fund, which was established at the March 21, 1997 Annual District Meeting, with such amount to be funded from the June 30, 2010 unreserved fund balance that is in excess of \$87,975 and available for transfer on July 1 of this year. **(The School Board recommends passing this article.) [Majority vote required.]**

**ARTICLE VIII.** To see if the School District will vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the Energy Conservation Upgrades Expendable Trust Fund, for the purpose of installing energy conservation upgrades. Furthermore, to raise and appropriate the sum of up to fifty thousand dollars (\$50,000), with such amount to be funded from the June 30, 2010 unreserved fund balance that is in excess of \$87,975 and available for transfer on July 1 of this year toward this purpose and to name the school board as agents to expend from this fund. Funds shall be held by the Shaker Regional School District Trustee of Trust Funds, voted to be the Belmont Trustee of the Trust Funds, at the March 21, 1997 Annual District Meeting. **(The School Board recommends passing this article.) [Majority vote required.]**

**ARTICLE IX.** To see if the School District will vote to create an expendable trust fund under the provisions of RSA 198:20-c, to be known as the School Technology Expendable Trust Fund, for the purpose of technology software and hardware replacement. Furthermore, to raise and appropriate the sum of up to twenty five thousand dollars (\$25,000), with such amount to be funded from the June 30, 2010 unreserved fund balance that is in excess of \$87,975 and available for transfer on July 1 of this year toward this purpose and to name the school board as agents to expend from this fund. Funds shall be held by the Shaker Regional School District Trustee of Trust Funds, voted to be the Belmont Trustee of the Trust Funds, at the March 21, 1997 Annual District Meeting. **(The School Board recommends passing this article.) [Majority vote required.]**

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

Given our hands at said Belmont this \_\_\_\_\_ day of February, 2010.

**Shaker Regional School Board**

Diane O'Hara  
Preston Tuthill  
Roy Roberts  
Sean Embree

Sumner Dole, III  
Thomas Goulette  
Heidi Hutchinson

**COST FACTORS TO THE 2010-2011 BUDGET**  
Exclusive of Proposed Warrant Articles

Item	Dollar Increase (Decrease)
Bargaining Unit Contract	223,635
Separation Pay	77,510
NH Retirement System Increase	54,319
Support Staff Salary Increase	47,450
Administrator Salary Increase	31,664
Transportation Contract	24,920
Demographic Study	4,000
Student Assessments	3,795
Data Management	3,295
Debt Interest	(23,750)
Energy Audit	(16,303)
Electronic Information (BHS Tech. Ed. Software)	(6,300)
Metrocast Fiber Optic Installation	(6,239)

- BU contract is the 2<sup>nd</sup> year cost of the salaries and benefits for the teacher's collective bargaining agreement, which was approved at the March 6, 2009 Annual District Meeting. We have 130 individuals covered by this contract.
- Separation pay is under the collective bargaining agreement. Individuals who qualify for this benefit have to have served at least twenty years in the district. The pay amount is a formula of 1.75% of their salary x the number of years served. A person with 20 years of service and a salary of \$50,000 would receive \$17,500 ( $50,000 \times 1.75\% \times 20 = \$17,500$ ).
- NH Retirement System has decreased the state's share paid toward teacher retirement and that percentage has been added to the district's share. This increase is a result of that cost shift.
- Support staff salary increase at 1.85%, which covers 91 individuals.
- Administrator salary increase at 1.85%, which covers 14 individuals.
- Transportation contract is the 3rd year of a 5-year contract with First Student for our regular education, mid-day kindergarten, late bus and vocational educational transportation.
- Demographic study is the study the board has completed to obtain enrollment projections. The board is having this study every other year.
- Student assessment is Northwest Evaluation Association (NWEA). This is our computer-based testing system providing teachers with real-time student assessment data that can be used for child-centered learning.
- Data management is the cost for Performance Pathways, which enables enhancements in the classroom by combining curriculum and assessment data.
- Debt interest is the interest due on the outstanding debt.
- Energy audit is the audit of all district facilities the board had completed in 2009-2010 in order to obtain information about energy use and potential areas to implement changes to save energy.
- Electronic information is the software for the Belmont High School Tech. Ed. Class which was purchased for 2009-2010.
- Metrocast Fiber Optic Installation was the district's share of the installation of fiber optics between all the district sites in Belmont to increase internet access and speed. The Town of Belmont had a grant which also funded a portion of this.

**NEW STAFF**

<u>POSITION</u>	<u>SCHOOL</u>	<u>PURPOSE</u>	<u>SALARY &amp; BENEFIT COST</u>
One-to-One Preschool Paraprofessional	Belmont Elementary	This is necessary to support a preschool special education student. The position is 5 hours per week.	\$2,270
Home Based Tutor	Belmont Elementary	This is necessary to increase support for a preschool special education student and adds 2 ½ hours per week.	\$1,081
Student Assistance Provider	Belmont Middle School & Belmont High School	This portion of the salary and benefits has been covered by the Title IV, Drug and Alcohol, Program. The funding for this grant has been reduced. In order to maintain this program the General Fund will be picking up this cost.	\$8,200
		TOTAL:	\$11,551

The two positions at Belmont Elementary School are necessary in order for us to comply with federal and state law. The Student Assistance Provider funding is to maintain the program currently in place to help our students who have issues the impede their academic success, such as alcohol or substance abuse.

**SHAKER REGIONAL SCHOOL DISTRICT  
PROPOSED 2010-2011 BUDGET**

The proposed sub-total general fund budget represents an operational budget increase of \$240,105 or a 1.36% increase over the 2009-2010 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 \$205,522**

- Increase in salaries of \$144,781
  - Increase in teacher salaries due to the collective bargaining agreement
  - Increase in severance due to more individuals retiring
- Increase in benefits of \$90,593
  - Retirement increase of \$54,319 due to rate increase
  - Increase in Fica/Med due to the salaries increases
  - Increase in health of \$12,617. While there was no increase in the health Insurance rates plans changes will result in increased costs
  - Increase in dental of \$11,201 due to rate increases
- Decrease in supplies and printed materials of \$25,220 due to reduced requests
- Decrease in equipment and furniture of \$3,943 due to reduced requests

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	
<b>REGULAR EDUCATION</b>				
Salaries	5,588,938.77	5,567,284	5,712,065	144,781
Benefits	1,938,824.91	2,071,781	2,162,374	90,593
Repairs & Maintenance	4,354.05	8,395	8,490	95
Conference & Travel	3,653.28	2,900	2,116	(784)
Supplies & Printed Materials	278,604.62	292,469	267,249	(25,220)
Equipment & Furniture	70,805.26	27,489	23,546	(3,943)
Dues & Fees	50.00	1,130	1,130	-
<b>TOTAL 1100 FUNCTION</b>	<b>7,885,230.89</b>	<b>7,971,448</b>	<b>8,176,970</b>	<b>205,522</b>

**1210 – SPECIAL EDUCATION – Increase of \$67,354**

- Increase in salaries of \$19,207 due to collective bargaining agreement
- Decrease in benefits of \$11,434 due to fixed costs of salary increase and retirement rate increase
- Increase in tuition of \$40,083 based on the current students and costs of out-of-district programs
- Decrease in supplies and printed materials of \$2,495 due to reduction in requests
- Decrease of \$875 in equipment and furniture

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>SPECIAL EDUCATION</b>				
Salaries	755,642.81	841,318	860,525	19,207
Benefits	290,983.00	342,936	354,370	11,434
Tuition	262,618.32	288,917	329,000	40,083
Conference & Travel	2,424.08	2,000	2,000	-
Supplies & Printed Materials	11,192.20	7,783	5,288	(2,495)
Equipment & Furniture	2,036.60	1,393	518	(875)
<b>TOTAL 1210 FUNCTION</b>	<u>1,324,897.01</u>	<u>1,484,347</u>	<u>1,551,701</u>	<u>67,354</u>

**1260 – ENGLISH TO SPEAKERS OF OTHER LANGUAGES – Increase of \$1,786**

- Increase in salaries of \$1,500
- Increase in fixed cost benefits of \$286

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>ENGLISH TO SPEAKERS OF OTHER LANGUAGES</b>				
Salaries	10,930.75	12,319	13,819	1,500
Benefits	2,420.01	9,470	9,756	286
Supplies & Printed Materials	449.87	500	500	-
<b>TOTAL 1260 FUNCTION</b>	<u>13,800.63</u>	<u>22,289</u>	<u>24,075</u>	<u>1,786</u>

**1270 – GIFTED & TALENTED PROGRAMS – Increase of \$2,321**

- Increase in salaries of \$1,189 due to collective bargaining agreement
- Increase in benefits of \$504 due to the fixed cost benefits on the salaries
- Increase in postage of \$100 for student mailings
- Increase of supplies and printed materials of \$486

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>GIFTED &amp; TALENTED PROGRAMS</b>				
Salaries	60,116.80	72,669	73,858	1,189
Benefits	8,717.67	10,709	11,213	504
Postage	-	100	200	100
Supplies & Printed Materials	1,006.86	970	1,456	486
Dues	-	1,100	1,142	42
<b>TOTAL 1270 FUNCTION</b>	<u>69,841.33</u>	<u>85,548</u>	<u>87,869</u>	<u>2,321</u>

**1290 – OTHER SPECIAL PROGRAMS (Reading; Homebound) – Increase of \$2,542**

- Increase in salaries of \$1,995 due to collective bargaining agreement
- Increase in benefits of \$1,233 due to fixed cost and NH Retirement
- Decrease of \$11,500 in tuition special programs due to the elimination of the Virtual High School Program, which has been replaced by Plato and Virtual Learning Academy
- Increase of \$10,814 in supplies and printed materials to add Plato to Belmont Middle School.

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OTHER SPECIAL PROGRAMS (Reading; Homebound)</b>				
Salaries	141,997.87	146,751	148,746	1,995
Benefits	38,618.42	39,126	40,359	1,233
Purchased Services	43,722.89	55,800	55,800	-
Tuition - Special Programs	11,234.00	11,500	-	(11,500)
Supplies & Printed Materials	12,933.09	10,735	21,549	10,814
<b>TOTAL 1290 FUNCTION</b>	<b>248,506.27</b>	<b>263,912</b>	<b>266,454</b>	<b>2,542</b>

**1300 – VOCATIONAL EDUCATION – Increase of \$5,385**

- Increase in tuition to Laconia Vocational Center and Winnisquam Vocational Center of \$5,385 due to enrollment and tuition increases.

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>VOCATIONAL EDUCATION</b>				
Tuition	57,981.29	64,406	69,791	5,385

**1390 – OTHER VOCATIONAL PROGRAMS – Increase of \$204**

- Increase in purchased services of \$766 for our in-house school to career program

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OTHER VOCATIONAL PROGRAMS</b>				
Salaries	24,000.00	24,720	24,720	-
Benefits	1,781.14	2,080	2,092	12
Purchased Services	2,262.34	3,300	4,066	766
Travel	1,036.87	3,654	3,080	(574)
<b>TOTAL 1390 FUNCTION</b>	<b>29,080.35</b>	<b>33,754</b>	<b>33,958</b>	<b>204</b>

**1410 – CO-CURRICULAR PROGRAMS – Increase of \$533**

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>DIFFERENCE</b>
<b>CO-CURRICULAR PROGRAMS</b>				
Salaries	59,667.54	69,144	69,452	308
Benefits	7,758.77	10,383	10,818	435
Purchased Services	5,835.00	8,110	8,945	835
Supplies	1,125.00	1,490	1,420	(70)
Equipment	-	-	-	-
Dues	1,286.00	2,431	1,456	(975)
<b>TOTAL 1410 FUNCTION</b>	<b>75,672.31</b>	<b>91,558</b>	<b>92,091</b>	<b>533</b>

**1420 – ATHLETIC PROGRAMS – Decrease of \$16,429**

- Decrease in salary of \$13,479 due to combining athletic programs
- Increase in benefits of \$1,249 due to NH Retirement Rate change
- Decrease of \$5,720 in supplies due to decreased requests

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>DIFFERENCE</b>
<b>ATHLETIC PROGRAMS</b>				
Salaries	146,184.56	153,120	139,641	(13,479)
Benefits	25,840.88	32,327	33,576	1,249
Purchased Services	26,569.00	36,425	36,471	46
Repair/Rental	1,411.14	4,455	4,348	(107)
Communication Fees	1,080.68	2,010	2,009	(1)
Supplies	26,820.00	28,555	22,835	(5,720)
Equipment	2,290.00	6,000	6,940	940
Dues & Fees	11,679.00	13,787	14,430	643
<b>TOTAL 1420 FUNCTION</b>	<b>241,875.26</b>	<b>276,679</b>	<b>260,250</b>	<b>(16,429)</b>

**1800 – COMMUNITY SERVICES PROGRAMS – Decrease of \$5,731**

- We will not be offering the Community Technology Training program this year

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>DIFFERENCE</b>
<b>COMMUNITY SERVICES PROGRAMS</b>				
Salaries	1,400.00	5,000	-	(5,000)
Benefits	211.82	731	-	(731)
Purchased Services	2,000.00	1,000	1,000	-
Supplies	-	2,000	2,000	-
<b>TOTAL 1800 FUNCTION</b>	<b>3,611.82</b>	<b>8,731</b>	<b>3,000</b>	<b>(5,731)</b>

**1890 – OTHER COMMUNITY SERVICES – Increase of \$3,557**

- Increase in salaries of \$3,000 to provide more after school access to the libraries.
- Increase in benefits of \$557 due to the increased salaries

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OTHER COMMUNITY SERVICES</b>				
Salaries	8,864.00	7,000	10,000	3,000
Benefits	1,117.16	1,051	1,608	557
<b>TOTAL 1890 FUNCTION</b>	<b>9,981.16</b>	<b>8,051</b>	<b>11,608</b>	<b>3,557</b>

**2110 – POLICE RESOURCE – No change**

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>POLICE RESOURCE</b>				
Purchased Services	1,332.10	26,000	26,000	-

**2112 – TRUANT SERVICES – Reduction of \$9,700**

- This decrease is due to the closing of Youth Service Bureau, who we contracted with to provide this service. We will be handling this in-house and with the assistance of our School Resource Officers.

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>TRUANT SERVICES</b>				
Purchased Services	10,700.00	10,700	1,000	(9,700)

**2120 – GUIDANCE SERVICES – Increase of \$10,188**

- Increase of \$7,183 in salaries due to collective bargaining agreement
- Increase of \$3,783 in benefits due to fixed cost and NH Retirement Rate increase

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>DIFFERENCE</b>
<b>GUIDANCE SERVICES</b>				
Salaries	450,826.49	452,485	459,668	7,183
Benefits	130,772.14	144,201	147,984	3,783
Purchased Services	174.00	700	616	(84)
Postage & Printing	5,380.21	9,240	8,951	(289)
Supplies & Printed Materials	7,407.80	9,999	9,168	(831)
Equipment	527.97	764	1,120	356
Dues	-	300	370	70
<b>TOTAL 2120 FUNCTION</b>	<b>595,088.61</b>	<b>617,689</b>	<b>627,877</b>	<b>10,188</b>

**2122 STUDENT ASSISTANCE – (The program that assists student with substance abuse and other issues that impede academic achievement) Increase of \$2,040**

- Increase in salaries of \$1,459 due to the collective bargaining agreement
- Increase of \$584 benefits due to fixed cost items on the salary

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>DIFFERENCE</b>
<b>STUDENT ASSISTANCE</b>				
Salaries	18,498.89	26,634	28,093	1,459
Benefits	11,626.57	12,909	13,490	581
Postage & Printing	28.56	-	-	-
Supplies	228.98	500	500	-
<b>TOTAL 2122 FUNCTION</b>	<b>30,383.00</b>	<b>40,043</b>	<b>42,083</b>	<b>2,040</b>

**2130 – HEALTH SERVICES – Increase of \$9,492**

- Increase in salaries of \$6,194 due to collective bargaining agreement
- Increase in benefits of \$2,628 due to fixed costs and NH Retirement rate increase

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>DIFFERENCE</b>
<b>HEALTH SERVICES</b>				
Salaries	209,002.00	225,669	231,863	6,194
Benefits	74,540.73	83,251	85,879	2,628
Supplies	4,485.00	4,973	5,923	950
Equipment & Furniture	-	268	-	(268)
Dues	449.00	618	606	(12)
<b>TOTAL 2130 FUNCTION</b>	<b>288,476.73</b>	<b>314,779</b>	<b>324,271</b>	<b>9,492</b>

**2132 – MEDICAL SERVICES – No Change**

	<b>SPENT</b> <b>2008-2009</b>	<b>BUDGET</b> <b>2009-2010</b>	<b>PROPOSED</b> <b>2010-2011</b>	<b>DIFFERENCE</b>
<b>MEDICAL SERVICES</b>				
Purchased Services	2,630.00	3,000	3,000	-
Insurance	-	500	500	-
<b>TOTAL 2132 FUNCTION</b>	<b>2,630.00</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>

**2140 – PSYCHOLOGICAL SERVICES – No Change**

	<b>SPENT</b> <b>2008-2009</b>	<b>BUDGET</b> <b>2009-2010</b>	<b>PROPOSED</b> <b>2010-2011</b>	<b>DIFFERENCE</b>
<b>PSYCHOLOGICAL SERVICES</b>				
Purchased Services	9,946.00	3,000	3,000	-

**2143 – PSYCHOLOGICAL COUNSELING SERVICES – Increase of \$2,602**

- Increase in benefits due to NH Retirement rate increase
- Increase in supplies and printed materials of \$2,262 due to increased testing supplies

	<b>SPENT</b> <b>2008-2009</b>	<b>BUDGET</b> <b>2009-2010</b>	<b>PROPOSED</b> <b>2010-2011</b>	<b>DIFFERENCE</b>
<b>PSYCHOLOGICAL COUNSELING SERVICES</b>				
Salaries	44,390.00	49,000	49,000	-
Benefits	17,872.73	13,875	14,215	340
Supplies & Printed Materials	6,141.57	2,675	4,937	2,262
<b>TOTAL 2143 FUNCTION</b>	<b>68,404.30</b>	<b>65,550</b>	<b>68,152</b>	<b>2,602</b>

**2150 – SPEECH & AUDIOLOGY SERVICES – Increase of \$5,070**

- Increase in salaries of \$3,031 due to collective bargaining agreement
- Increase in benefits of \$1,159 due to fixed costs and NH Retirement rate increase
- Increase in supplies and printed materials of \$880 due to increased testing supplies

	<b>SPENT</b> <b>2008-2009</b>	<b>BUDGET</b> <b>2009-2010</b>	<b>PROPOSED</b> <b>2010-2011</b>	<b>DIFFERENCE</b>
<b>SPEECH &amp; AUDIOLOGY SERVICES</b>				
Salaries	108,489.45	112,501	115,532	3,031
Benefits	29,993.57	35,158	36,317	1,159
Supplies & Printed Materials	807.05	1,723	2,603	880
<b>TOTAL 2150 FUNCTION</b>	<b>139,290.07</b>	<b>149,382</b>	<b>154,452</b>	<b>5,070</b>

**2163 – OCCUPATIONAL THERAPY SERVICES – Decrease of \$6,480**

- Increase of \$2,168 in salaries due to collective bargaining agreement
- Increase of \$655 in benefits due to fixed costs and NH Retirement rate increase
- Decrease in purchased services of \$9,928 due to elimination of contract OT services
- Increase of \$625 in supplies and printed materials due to increased needs

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OCCUPATIONAL THERAPY SERVICES</b>				
Salaries	74,063.00	74,803	76,971	2,168
Benefits	21,764.30	23,526	24,181	655
Purchased Services	-	9,928	-	(9,928)
Supplies & Printed Materials	796.53	512	1,137	625
<b>TOTAL 2163 FUNCTION</b>	<b><u>96,623.83</u></b>	<b><u>108,769</u></b>	<b><u>102,289</u></b>	<b><u>(6,480)</u></b>

**2190 – OTHER SUPPORT SERVICES – Decrease of \$11,579**

- Decrease of \$12,155 due to reduction in contracted evaluation services

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OTHER SUPPORT SERVICES</b>				
Salaries	89,886.00	93,087	92,587	(500)
Benefits	41,423.95	45,965	46,564	599
Purchased Services	68,710.78	73,655	61,500	(12,155)
Postage & Printing	3,253.06	600	600	-
Supplies & Printed Materials	1,847.78	1,323	1,700	377
Furniture & Equipment	1,793.98	-	-	-
Dues	495.00	800	900	100
<b>TOTAL 2190 FUNCTION</b>	<b><u>207,410.55</u></b>	<b><u>215,430</u></b>	<b><u>203,851</u></b>	<b><u>(11,579)</u></b>

**2210 – IMPROVEMENT OF INSTRUCTION – Decrease of \$1,500**

- Elimination of special education paraprofessional workshops, which will be covered by a federal grant

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>IMPROVEMENT OF INSTRUCTION</b>				
Purchased Services	1,280.00	1,500	-	(1,500)

**2213 – INSTRUCTIONAL STAFF TRAINING SERVICES – Decrease of \$4,264**

- Decrease in salaries of \$15,000 for curriculum development, which will be covered by a federal grant
- Increase of \$651 in benefits due to NH Retirement rate increase
- Increase in purchased services of \$9,100 due to increased cost in NWEA and the addition of Performance Pathways Student Data Management

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>INSTRUCTIONAL STAFF TRAINING SERVICES</b>				
Salaries	86,975.40	90,130	75,130	(15,000)
Benefits	15,829.68	17,758	18,409	651
Course Reimbursement	60,658.15	80,000	80,000	-
Purchased Services	40,403.26	29,205	38,305	9,100
Supplies	1,547.72	1,500	1,500	-
Equipment	-	-	-	-
Dues	4,141.50	4,000	4,985	985
<b>TOTAL 2213 FUNCTION</b>	<u><b>209,555.71</b></u>	<u><b>222,593</b></u>	<u><b>218,329</b></u>	<u><b>(4,264)</b></u>

**2222 – SCHOOL LIBRARY SERVICES – Increase of \$4,804**

- Increase in salaries of \$6,576 due to collective bargaining agreement
- Increase in benefits of \$3,339 due to fixed costs and NH Retirement rate increase
- Decrease in supplies and printed materials of \$1,143 due to reduction in requests
- Decrease in furniture and equipment of \$3,999 due to reduction in requests

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>SCHOOL LIBRARY SERVICES</b>				
Salaries	200,148.79	205,732	212,308	6,576
Benefits	76,475.81	83,922	87,261	3,339
Repair & Maintenance	722.67	2,305	2,336	31
Supplies & Printed Materials	37,387.49	39,250	38,107	(1,143)
Furniture & Equipment	9,205.03	9,565	5,566	(3,999)
<b>TOTAL 2222 FUNCTION</b>	<u><b>323,939.79</b></u>	<u><b>340,774</b></u>	<u><b>345,578</b></u>	<u><b>4,804</b></u>

**2225 – COMPUTER ASSISTED INSTRUCTION SERVICES – Decrease of \$14,963**

- Increase of \$12,525 in purchased services to purchase new library software
- Decrease of \$4,000 in repair and maintenance due to reduction in requests
- Decrease in supplies of \$3,000 due to reduction in requests
- Decrease in computer and technology equipment of \$20,705

	<b>SPENT 2008-2009</b>	<b>BUDGET 2009-2010</b>	<b>PROPOSED 2010-2011</b>	<b>DIFFERENCE</b>
<b>COMPUTER ASSISTED INSTRUCTION SERVICES</b>				
Salaries	114,680.00	120,963	120,963	-
Benefits	30,056.76	38,052	38,269	217
Purchased Services	13,486.69	19,455	31,980	12,525
Repair & Maintenance	2,667.96	15,000	11,000	(4,000)
Travel	655.81	600	600	-
Supplies	15,995.39	13,000	10,000	(3,000)
Information Access Fees	4,644.72	7,000	7,000	-
Equipment	90,927.11	96,683	75,978	(20,705)
<b>TOTAL 2225 FUNCTION</b>	<b>273,114.44</b>	<b>310,753</b>	<b>295,790</b>	<b>(14,963)</b>

**2310 – SCHOOL BOARD SERVICES – Decrease of \$28,005**

- Decrease in purchased services of \$26,303 due to the completion of the energy audit
- Decrease in supplies of \$2,000 due to reduction in requests

	<b>SPENT 2008-2009</b>	<b>BUDGET 2009-2010</b>	<b>PROPOSED 2010-2011</b>	<b>DIFFERENCE</b>
<b>SCHOOL BOARD SERVICES</b>				
Salaries	13,866.67	14,200	14,200	-
Benefits	236.67	1,157	1,143	(14)
Purchased Services	17,630.44	32,803	6,500	(26,303)
Printing	1,215.00	1,000	1,500	500
Supplies	2,890.95	7,000	5,000	(2,000)
Dues	4,549.16	5,000	4,812	(188)
<b>TOTAL 2310 FUNCTION</b>	<b>40,388.89</b>	<b>61,160</b>	<b>33,155</b>	<b>(28,005)</b>

**2311 – SUPERVISION OF BOARD SERVICES – Increase of \$500**

- Increase in annual report printing cost of \$500 due to price increases.

	<b>SPENT 2008-2009</b>	<b>BUDGET 2009-2010</b>	<b>PROPOSED 2010-2011</b>	<b>DIFFERENCE</b>
<b>SUPERVISION OF SCHOOL BOARD SERVICES</b>				
Annual Report Printing	4,906.07	5,000	5,500	500

**2312 – DISTRICT SECRETARY/CLERK SERVICES – Decrease of \$3**

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>DISTRICT SECRETARY/CLERK SERVICES</b>				
Salaries	1,964.08	3,000	3,000	-
Benefits	134.90	245	242	(3)
<b>TOTAL 2312 FUNCTION</b>	<b>2,098.98</b>	<b>3,245</b>	<b>3,242</b>	<b>(3)</b>

**2313 – DISTRICT TREASURER SERVICES – Increase of \$1,996**

- Increase of \$2,000 in dues and fees for bank service charges

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>DISTRICT TREASURER SERVICES</b>				
Salaries	3,500.00	3,500	3,500	-
Benefits	276.56	286	282	(4)
Dues & Fees	8,714.74	8,000	10,000	2,000
<b>TOTAL 2313 FUNCTION</b>	<b>12,491.30</b>	<b>11,786</b>	<b>13,782</b>	<b>1,996</b>

**2316 – ADVERTISING – Decrease of \$10,000**

- Decrease of \$10,000 due to utilization of EdJobsNH for staff advertising

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>ADVERTISING</b>				
Purchased Services	21,218.21	40,000	30,000	(10,000)

**2317 – AUDIT – No Change**

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>AUDIT</b>				
Purchased Services	10,445.00	10,445	10,445	-

**2318 – LEGAL – No Change**

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>PROPOSED</u> <u>2010-2011</u>	<u>DIFFERENCE</u>
<b>LEGAL</b>				
Purchased Services	12,952.88	19,000	19,000	-

**2319 – OTHER SCHOOL BOARD SERVICES – Increase of \$1,000**

- Increase of \$1,000 in fingerprinting due to price increase

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OTHER SCHOOL BOARD SERVICES</b>				
Fingerprinting	7,981.88	8,500	9,500	1,000

**2321 – OFFICE OF THE SUPERINTENDENT – Increase of \$595**

- Increase of \$466 in benefits due to dental insurance rate increase
- Increase of \$500 in conference due to rising costs
- Increase of \$100 in postage and printing
- Decrease in supplies and printed materials of \$600

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OFFICE OF THE SUPERINTENDENT</b>				
Salaries	139,956.02	143,859	143,988	129
Benefits	30,070.34	45,689	46,155	466
Conference	4,716.83	4,500	5,000	500
Postage & Printing	13,158.68	12,900	13,000	100
Supplies & Printed Materials	5,627.09	5,600	5,000	(600)
Furniture & Equipment	2,032.87	-	-	-
Dues	1,824.88	2,700	2,700	-
<b>TOTAL 2321 FUNCTION</b>	<u>197,386.71</u>	<u>215,248</u>	<u>215,843</u>	<u>595</u>

**2410 – OFFICE OF THE PRINCIPAL SERVICES – Decrease of \$3,436**

- Increase of \$4,615 in benefits due to NH Retirement and dental insurance rate increases
- Decrease of \$4,201 in postage and printing due to reduced use
- Decrease in supplies of \$500 due to reduction in requests
- Decrease in \$3,339 in furniture and equipment due to reduction in requests

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OFFICE OF THE PRINCIPAL SERVICES</b>				
Salaries	745,361.04	775,593	775,593	-
Benefits	233,748.40	262,734	267,349	4,615
Conference & Travel	1,020.00	9,758	9,757	(1)
Repair & Maintenance	18,262.75	21,250	21,250	-
Lease Office Equipment	31,652.65	31,800	31,800	-
Postage & Printing	11,526.43	18,449	14,248	(4,201)
Supplies & Printed Materials	7,235.59	7,950	7,450	(500)
Furniture & Equipment	3,035.19	3,339	-	(3,339)
Dues	7,156.00	8,853	8,843	(10)
<b>TOTAL 2410 FUNCTION</b>	<u>1,058,998.05</u>	<u>1,139,726</u>	<u>1,136,290</u>	<u>(3,436)</u>

**2490 – OTHER ADMINISTRATIVE SERVICES – No Change**

	<b>SPENT</b> <b>2008-2009</b>	<b>BUDGET</b> <b>2009-2010</b>	<b>PROPOSED</b> <b>2010-2011</b>	<b>DIFFERENCE</b>
<b>OTHER ADMINISTRATIVE SERVICES</b>				
Graduation Expense	8,133.30	7,962	7,962	-

**2510 – FISCAL SERVICES – Decrease of \$998**

- Increase in benefits of \$452 due to dental insurance rate increase
- Increase in contracted service of \$3,000 due to financial software support
- Decrease in repair and maintenance of \$4,000 due to new software support contract
- Decrease in postage and printing due to reduced use
- Increase of \$1,150 in supplies and printed materials due to increased need

	<b>SPENT</b> <b>2008-2009</b>	<b>BUDGET</b> <b>2009-2010</b>	<b>PROPOSED</b> <b>2010-2011</b>	<b>DIFFERENCE</b>
<b>FISCAL SERVICES</b>				
Salaries	186,940.71	194,568	194,568	-
Benefits	41,214.85	44,011	44,463	452
Purchased Services	793.00	10,000	13,000	3,000
Repair & Maintenance	9,332.41	7,000	3,000	(4,000)
Postage & Printing	2,839.72	6,200	4,600	(1,600)
Supplies & Printed Materials	7,060.78	6,100	7,250	1,150
Furniture & Equipment	4,597.25	-	-	-
Dues	510.00	1,000	1,000	-
<b>TOTAL 2510 FUNCTION</b>	<b>253,288.72</b>	<b>268,879</b>	<b>267,881</b>	<b>(998)</b>

**2620 – OPERATION & MAINTENANCE OF BUILDINGS – Decrease of \$7,731**

- Decrease in salaries of \$42,226 due to employee turnover and reduction in summer hires
- Decrease in benefits of \$479 due to the reduction in salaries
- Increase of \$18,620 for repair and maintenance due to rising costs
- Decrease of \$3,697 in insurance due to reduction in rates
- Increase of \$4,500 in telephone due to increased use
- Decrease in electricity of \$5,500 due to reduction in use
- Increase in heat of \$20,945 due to Heating Oil increases

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>DIFFERENCE</u>
<b>OPERATION &amp; MAINTENANCE OF BUILDINGS</b>				
Salaries	499,996.63	499,550	457,324	(42,226)
Benefits	169,758.93	187,019	186,540	(479)
Purchased Services	1,840.99	1,000	1,000	-
Repair & Maintenance	162,916.38	136,080	154,700	18,620
Insurance	47,864.00	53,697	50,000	(3,697)
Telephone	34,141.81	30,500	35,000	4,500
Travel	1,070.52	1,100	1,200	100
Supplies	66,930.12	84,000	84,000	-
Electricity	193,029.56	212,000	206,500	(5,500)
Heat	186,446.11	152,055	173,000	20,945
Equipment	9,333.29	2,994	3,000	6
<b>TOTAL 2620 FUNCTION</b>	<b><u>1,373,328.34</u></b>	<b><u>1,359,995</u></b>	<b><u>1,352,264</u></b>	<b><u>(7,731)</u></b>

**2630 – CARE & UPKEEP OF GROUNDS SERVICES – Decrease of \$250**

- Increase in repair and maintenance of \$1,750 due to rising costs
- Decrease in supplies of \$3,500 due to reduction in requests
- Increase of \$1,500 in equipment to purchase a larger grounds trailer and a snow blower

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>DIFFERENCE</u>
<b>CARE &amp; UPKEEP OF GROUNDS SERVICES</b>				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	450.00	12,500	12,500	-
Repair & Maintenance	77,947.64	46,750	48,500	1,750
Supplies	31,304.07	22,000	18,500	(3,500)
Equipment	6,715.87	2,500	4,000	1,500
<b>TOTAL 2630 FUNCTION</b>	<b><u>116,417.58</u></b>	<b><u>83,750</u></b>	<b><u>83,500</u></b>	<b><u>(250)</u></b>

**2720 – TRANSPORTATION SERVICES – Increase of \$28,584**

- Increase in regular education contract amount of \$22,370, based on the contract
- Increase in special education transportation of \$4,700 due to increase in contracted services with The Provider
- Increase in vocational education of \$2,205 based on the contract
- Decrease of \$1,036 in field trips based on reducing usage
- Increase of \$345 in late bus based on the contract

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>DIFFERENCE</b>
<b>TRANSPORTATION SERVICES</b>				
Regular Education	607,548.27	608,979	631,349	22,370
Special Education	115,494.27	142,300	147,000	4,700
Vocational Education	57,918.00	60,038	62,243	2,205
Athletic & Co-Curricular	47,079.11	52,500	52,500	-
Field Trips	18,795.00	27,960	26,924	(1,036)
Late Bus	9,070.00	9,402	9,747	345
Fuel	-	20,000	20,000	-
<b>TOTAL 2720 FUNCTION</b>	<b>855,904.65</b>	<b>921,179</b>	<b>949,763</b>	<b>28,584</b>

**2900 – SUPPORT SERVICES – OTHER – Increase of \$76,755**

- Salary and benefit increase for support staff of \$47,450, which is a 1.85% salary increase
- Salary and benefit increase for administration \$31,663, which is a 1.85% salary increase
- Track changes of \$46,830 as required in the collective bargaining agreement
- Salary for new staff, which are outlined on page 8, totaling \$11,551, and are \$9,103 below the current year new staff request
- Reduction in benefits which were not utilized in the 2009-2010 budget

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>DIFFERENCE</b>
<b>SUPPORT SERVICES - OTHER</b>				
Salary Increase - Support Staff	-	-	47,450	47,450
Salary Increase - Administration	-	-	31,663	31,663
Track Changes - BU	-	-	46,830	46,830
New Staff	-	20,654	11,551	(9,103)
Benefits	-	31,885	-	(31,885)
Unemployment Compensation	-	4,500	4,500	-
<b>TOTAL 2900 FUNCTION</b>	<b>-</b>	<b>57,039</b>	<b>141,994</b>	<b>84,955</b>

**4600 – BUILDING IMPROVEMENT – Reduction of \$56,106**

- No major building improvements placed in budget; however the board is requesting additions to the Building & Grounds Maintenance Expendable Trust fund to cover any safety items that may arise

	<b>SPENT</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>DIFFERENCE</b>
<b>BUILDING IMPROVEMENT</b>				
Purchased Services	147,160.05	56,106	-	(56,106)

**5110 – DEBT SERVICE – PRINCIPAL – No Change**

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>DEBT SERVICE - PRINCIPAL</b>				
Principal	500,000.00	500,000	500,000	-

**5120 – DEBT SERVICE – INTEREST – Decrease of \$23,750**

- Decrease in Interest of \$23,570 due to the reduction in the outstanding principal balance

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>DEBT SERVICE - INTEREST</b>				
Interest	107,375.00	83,625	59,875	(23,750)

**SUB-TOTAL GENERAL FUND**

The sub-total general fund, or operational budget, before any warrant articles or transfers to other funds is \$240,105 more than the operating budget for 2009-2010. This represents a 1.36% increase over the current year.

	<u>SPENT</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>SUB-TOTAL GENERAL FUND</b>	<b>16,949,129.08</b>	<b>17,593,830</b>	<b>17,833,935</b>	<b>240,105</b> 1.36%

**TRANSFERS TO OTHER FUNDS**

Transfer to other funds includes food service and federal funds, which are designed to be self-supporting funds. This means the revenue generated in these funds pays for the expenses incurred. These funds must be included in the total budget in accordance with the New Hampshire Department of Revenue Administration requirements for gross budgeting.

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
TRANS. TO FOOD SERVICE	589,010.41	575,000	575,000	-
TRANS. TO FEDERAL FUNDS	693,593.82	760,000	1,060,000	300,000

The Transfer to Expendable Trust Funds represents funds approved by voters at the annual district meeting, by vote on a special warrant article. The funds for these transfers have been approved from year-end surplus.

	<u>SPENT</u> <u>2008</u> <u>09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
TRANS. TO EXP. TRUST	55,000.00	100,000	-	(100,000)
<b>BUDGET EXCLUSIVE OF WARRANT ARTICLES</b>	<b>18,286,733.31</b>	<b>19,028,830</b>	<b>19,468,935</b>	<b>440,105</b> 2.31%

The total budget of \$19,468,935, before any warrant articles, represents an increase of \$440,105, or 2.31% over the 2009-2010 year.

### WARRANT ARTICLES

#### ARTICLE VI – Energy Fund Expendable Trust

At the March 6, 2009 Annual School District meeting this fund was created to secure the district against price increases in fuel oil, gasoline, diesel and/or electricity. The heating oil budget originally requested by administration was at \$3.00 per gallon. The finance committee recommended reducing the budget, which provides for a \$20,000 increase over the current year’s budget and requesting the addition of \$50,000 to this expendable trust fund in the event the heating oil costs do raise that high. The district currently pays \$1.895 per gallon for fuel oil.

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>WARRANT ARTICLE VI</b> Transfer to Energy Fund Expendable Trust	-	-	50,000	50,000

#### ARTICLE VII –Facilities & Grounds Maintenance Expendable Trust

The Shaker Regional School Board is proposing the addition of up to \$75,000 to the Facilities & Grounds Expendable Trust Fund to provide funds for projects removed from the 2010-2011 proposed budget. The projects originally requested would continue the HVAC Control Work in all schools, provide a ventilation unit in the downstairs hallway at Canterbury Elementary School, retile some bathrooms at Belmont Middle School, redo the girls shower stalls at Belmont Middle School, and repair the Memorial School roof drain and the parking lot sink hole. Funding for this proposal would be from year-end surplus.

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>WARRANT ARTICLE VII</b>				
Transfer to Facilities & Grounds Expendable Trust	-	-	75,000	75,000

### **ARTICLE VIII – Energy Conservation Upgrades Expendable Trust**

At the March 6, 2009 Annual District Meeting there was discussion about adding energy upgrades to facilities and a motion was passed directing the board to study alternative energy sources. As a result of that motion, the board contracted for an energy audit of all the district facilities. This article will create and expendable trust and provide funds to help address energy conservation upgrades identified in that report.

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>WARRANT ARTICLE VIII</b>				
Transfer to Energy Conservation Upgrades Expendable Trust	-	-	50,000	50,000

### **ARTICLE IX – School Technology Expendable Trust Fund**

Technology is ever-changing and can be very expensive. During the budget development process, the requested amounts in technology are always trimmed. The district will be facing technology needs in the future which will be costly. One such item will be the upgrades to the computer licenses, at a cost of \$65,622 at current prices.

	<u>SPENT</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROPOSED</u> <u>2010-11</u>	<u>DIFFERENCE</u>
<b>WARRANT ARTICLE VII</b>				
Transfer to School Technology Expendable Trust	-	-	25,000	25,000

**BUDGET SUMMARY**

<u>Description</u>	<u>Warrant Article</u>	<u>Budget 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Increase</u>
<sup>1</sup> Operational Budget		17,593,830	17,833,935	240,105
<sup>2</sup> Transfer to Other Funds		<u>1,435,000</u>	<u>1,635,000</u>	<u>200,000</u>
<b>Total as Presented in Article IV</b>		<b>19,028,830</b>	<b>19,468,935</b>	<b>440,105</b>
Energy Fund Exp. Trust	VI		50,000	
Facilities & Grounds Exp. Trust	VII		75,000	
Energy Conservation Exp. Trust	VIII		50,000	
School Technology Exp. Trust	IX		<u>25,000</u>	
<b>Total Appropriations in All Warrants</b>			<b>\$19,668,935</b>	

<sup>1</sup>The portion of the budget that directly impacts the tax rate

<sup>2</sup>The portion of the budget that are self-funded (Food Service, Federal Grants, Trust Funds from Surplus)

	Warr. Art. #	RECEIVED <u>2008-2009</u>	BUDGET <u>2009-2010</u>	ESTIMATED <u>2010-2011</u>	CHANGE IN <u>REVENUE</u>
<b>REVENUE FROM STATE SOURCES</b>					
Equalized Education Grant		4,552,981.00	4,536,062	4,598,705	62,643
State Property Tax		2,264,985.00	2,330,752	2,290,303	(40,449)
School Building Aid		253,754.79	265,601	291,601	26,000
Catastrophic Aid		89,866.03	80,172	80,000	(172)
Vocational Education Transportation		7,900.16	9,500	9,000	(500)
Child Nutrition		<u>7,758.48</u>	<u>6,700</u>	<u>6,700</u>	-
<b>TOTAL STATE SOURCES</b>		<b>7,177,245.46</b>	<b>7,228,787</b>	<b>7,276,309</b>	<b>47,522</b>
<b>REVENUE FROM FEDERAL SOURCES</b>					
Title I & Title II		376,966.96	400,000	550,000	150,000
Medicaid Distribution		114,437.55	50,000	75,000	25,000
Disabilities Programs		303,225.36	360,000	510,000	150,000
Child Nutrition		174,982.55	140,000	140,000	-
Other Federal Aid		<u>13,401.50</u>	-	-	-
<b>TOTAL FEDERAL SOURCES</b>		<b>983,013.92</b>	<b>950,000</b>	<b>1,275,000</b>	<b>325,000</b>
<b>REVENUE FROM LOCAL SOURCES</b>					
<i>Reserves:</i>					-
Special Education Expendable Trust		25,000.00			-
Gale School Expendable Trust		5,000.00			-
Energy Fund Expendable Trust	VI		50,000	50,000	
Facilities & Grounds Expendable Trust	VII	25,000.00	50,000	75,000	25,000
Energy Conservation Upgrade Exp. Tr.	VIII			50,000	
School Technology Expendable Trust	IX			25,000	
<b>Unreserved Fund Balance</b>		119,906.00	991,281	87,975	(903,306)
Tuition		1,387.03	-	-	-
Interest Income - General Fund		10,909.04	10,000	10,000	-
Interest Income - Food Service Fund		58.26	-	-	-
Other Income		11,792.37	-	-	-
General Fund Support		-	-	-	-
Sale of Food		<u>341,934.87</u>	<u>428,300</u>	<u>428,300</u>	-
<b>TOTAL LOCAL SOURCES</b>		<b>540,987.57</b>	<b>1,529,581</b>	<b>726,275</b>	<b>(878,306)</b>
<b>TOTAL NON-ASSESSMENT REVENUE</b>		<b>8,701,246.95</b>	<b>9,708,368</b>	<b>9,277,584</b>	<b>(430,784)</b>
<b>TOTAL ASSESSMENT TOTAL BUDGET</b>		<b><u>10,334,762.00</u></b>	<b><u>9,320,462</u></b>	<b><u>10,391,351</u></b>	<b><u>1,070,889</u></b>
		<b>19,036,008.95</b>	<b>19,028,830</b>	<b>19,668,935</b>	<b>640,105</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.

	<b>LOCAL SHARE SUPPORT</b>		
	<u>2009-2010</u>	<u>2010-2011</u>	<u>Difference</u>
Belmont	6,538,071	7,270,939	732,868
Canterbury	<u>2,782,391</u>	<u>3,120,412</u>	<u>338,021</u>
	9,320,462	10,391,351	1,070,889

	<b>EQUALIZED EDUCATION GRANT</b>		
	<u>2009-2010</u>	<u>2010-2011</u>	<u>Difference</u>
Belmont	4,114,539	4,177,182	62,643
Canterbury	<u>421,523</u>	<u>421,523</u>	<u>-</u>
	4,536,062	4,598,705	62,643

	<b>STATE PROPERTY TAX</b>		
	<u>2009-2010</u>	<u>2010-2011</u>	<u>Difference</u>
Belmont	1,688,398	1,625,755	(62,643)
Canterbury	<u>642,354</u>	<u>664,548</u>	<u>22,194</u>
	2,330,752	2,290,303	(40,449)

**ESTIMATED TAX RATE INFORMATION**

The estimated tax rate information for the proposed 2010-2011 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.

	<b>LOCAL SCHOOL PORTION TAX RATE</b>	
	<u>BELMONT</u>	<u>CANTERBURY</u>
Valuation for Tax Base*	724,682,218	308,146,083
*2009 Tax Rate Base		
Projected 10-11 Tax Rate	10.03	10.13
Actual 2009-2010 Rate	9.02	9.03
TAX RATE DIFFERENCE	1.01	1.10
% DIFFERENCE	11.23%	12.14%
	<b>STATE EDUCATION TAX RATE</b>	
	<u>BELMONT</u>	<u>CANTERBURY</u>
Valuation for Tax Base*	718,328,718	302,605,483
*2009 Tax Rate Base		
Projected 10-11 Tax Rate	2.26	2.20
Actual 2009-2010 Rate	2.35	2.12
TAX RATE DIFFERENCE	(0.09)	0.08
% DIFFERENCE	-3.83%	3.77%
	<b>COMBINED LOCAL &amp; STATE TAX RATES</b>	
10-11 LOCAL & STATE TAX	12.29	12.33
09-10 LOCAL & STATE TAX	11.37	11.15
\$ DIFFERENCE	0.92	1.18
% DIFFERENCE	8.12%	10.55%

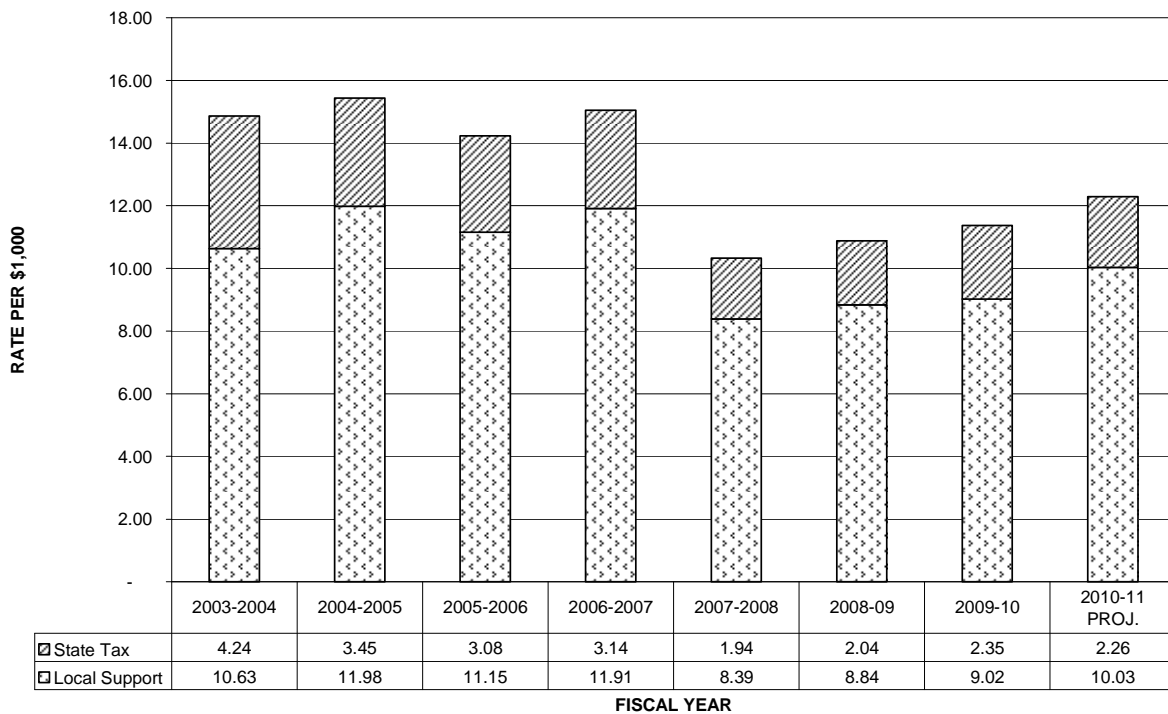
These percents apply to the tax rate. In Canterbury the estimated tax rate increase is from \$11.15 to \$12.33 per thousand, which is a 10.55% increase. This means a Canterbury homeowner with a home with a valuation of \$300,000 will pay \$354 more in 2010.

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 2009-2010 Budget.

<u>Valuation</u>	<u>2009 Tax</u>	<u>2010 Tax</u>	<u>Difference</u>
100,000	1,137.00	1,208.45	71.45
200,000	2,274.00	2,458.66	184.66
300,000	3,411.00	3,687.98	276.98
400,000	4,548.00	4,917.31	369.31

The history of the Belmont Local Share and State Tax Rates since 2003-2004 with the estimated 2010 Local Support and State Tax are provided.

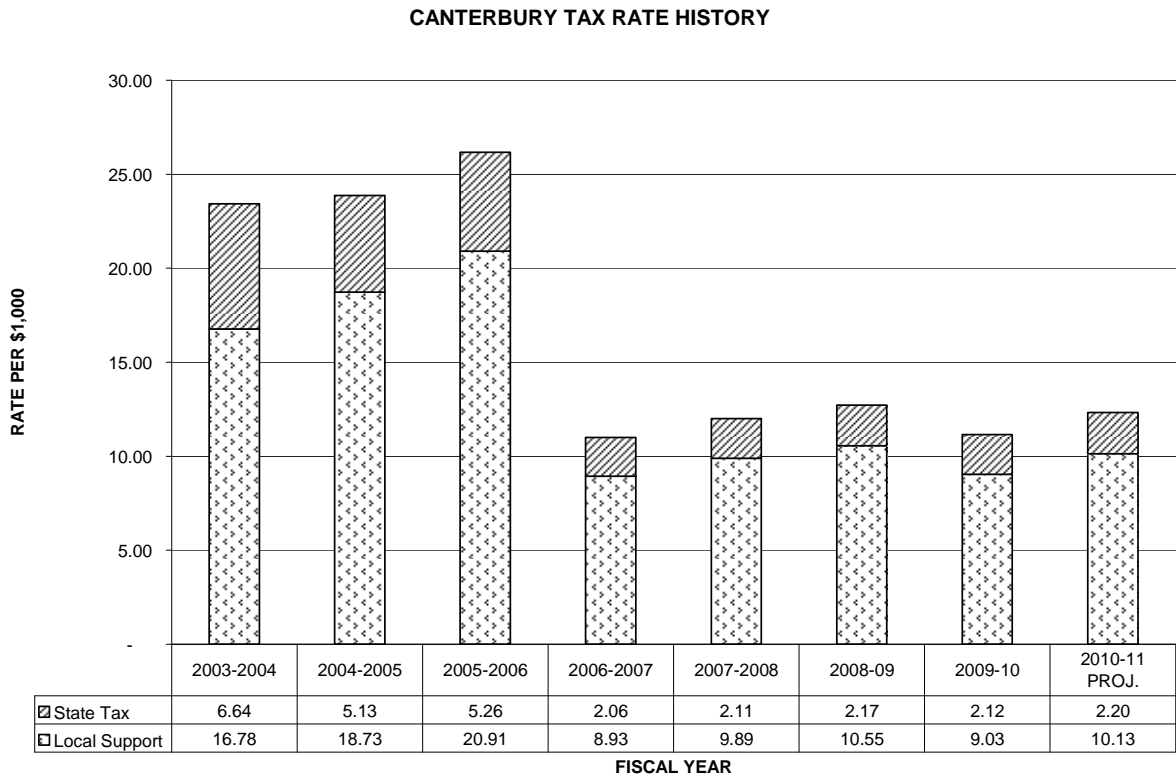
**BELMONT TAX RATE HISTORY**



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 2010-2011 Budget.

<u>Valuation</u>	<u>2009 Tax</u>	<u>2010 Tax</u>	<u>Difference</u>
100,000	1,115.00	1,216.84	101.84
200,000	2,230.00	2,465.28	235.28
300,000	3,345.00	3,697.92	352.92
400,000	4,460.00	4,930.56	470.56

The history of the Canterbury Local Share and State Tax Rates since 2003-2004 with the estimated 2010 Local Support and State Tax are provided.



## **2010-2011 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, is up \$240,105, which is a 1.36% increase compared to the 2009-2010 operational budget. The operational budget is the portion that generates the tax impact.

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

**Answer:** The major contractual changes from 2009-2010, are

- The collective bargaining agreement, \$223,635
- The New Hampshire Retirement System rate increase of \$54,319
- BU member track changes of \$46,830
- Increase in separation pay \$77,510
- Regular education transportation \$24,920
- Decrease in debt service (\$23,750)

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

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

- A 1.85% support staff salary increase with associated benefit costs, \$47,450
- A 1.85% administrator salary increase with associated benefit costs, \$31,664
- Decrease in energy audit (\$16,303)
- Decrease in software for BHS Tech. Ed. (\$6,300)
- Decrease in Metrocast fiber optic installation (\$6,239)
- Decrease in building improvements (\$56,106)
- Heating oil increase of \$20,945

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

**Answer:** There are three new positions proposed in the 2010-2011 budget. Two of these positions are due to special education needs of preschool students. One position adds 5 hours for a 1-1 paraprofessional for a preschool student, and the other position adds 2-1/2 hours per week. The third position is to maintain the Student Assistance Provider. This position was partially funded with Title IV, Drug and Alcohol, grant money, which is being reduced next year. The positions are reviewed on page 8.

**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 tax impact to the communities of Belmont and Canterbury would have been too significant. Requested, but not funded were \$107,879 in position costs (salary & benefits) including:

- A support center paraprofessional at Belmont Elementary School

- Increasing hours for the Belmont Middle School PASS assistant.
- Adding a paraprofessional at Belmont High School
- Increasing the preschool assistant to six hours/day
- Increasing the number of days of the Special Education Administrative Assistant
- Adding days to the Special Education Transition Coordinator
- Increasing the hours of an SAU Administrative Assistant.

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

**Answer:** The administration and the Board will be combining some of the athletic programs, but no programs were cut. For example, the Boys and Girls Alpine Ski Teams may be combined into one team.

**Question: Were any major programs added?**

**Answer:** No major programs were added, however funding was added for the Student Assistance Coordinator to maintain that program.

**Question: The Health Insurance is down \$5,873. How is that possible?**

**Answer:** Our health insurance rates for 2010-2011 are not increasing. We are rated by our carrier, New Hampshire School Health Care Coalition (SchoolCare), separately from other districts and our claims history has been low. We have been very fortunate that our rates have gone up very little over the past four years. In 2006-2007 our rates increased 2.9%; in 2007-2008 rates increased 3%; in 2008-2009 the rates went up 1.7%, and in 2009-2010 our rates increased 7.2%.

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

**Answer:** The total proposed budget with all warrant articles is \$19,668,935. The Local Share Support for Belmont is projected to go up \$732,868 an 11.21% increase, and the Local Share Support for Canterbury is projected to go up \$338,021, a 12.15% increase. The impact to the local assessment, however, is not the estimated tax rate impact.

**Question: What is causing the large increase in the local assessments?**

**Answer:** Last year the school board did not spend funds from the anticipated year end undesignated budget. This resulted in a very large fund balance, \$991,281, which was returned to offset the 2009-2010 taxes. This shows as a loss of revenue for 2010-2011, and must be made up in taxes.

**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 2010-2011 the calculation is as follows.

	2008-2009 ADM	ADM %	2008 Equalized Valuation	Eval %	Combined Percent
Belmont	1,121.22	0.802959	748,179,225	0.710190	0.756574
Canterbury	275.14	0.197041	305,313,028	0.289810	0.243426
Total	1,396.36	1.000000	1,053,492,253	1.000000	1.000000

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 2010-2011 the calculation is:

Total Appropriation from MS 22:	19,668,935
Less Fund Balance and Revenues from MS 24:	2,388,576
Tax Assessment:	17,280,359

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

	Rate	Apportionment	Less Town Specific Revenues	Total Apportioned	Less Final State Aid	Local Tax Assessment
Belmont	0.756574	13,073,876	0	13,073,876	5,802,937	7,270,939
Canterbury	0.243426	4,206,483	0	4,206,483	1,086,071	3,120,412
Total	1.000000	17,280,359	0	17,280,359	6,889,008	10,391,351

**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. The board reviews the financial reports and any transfers in the public portion of their monthly school board meeting.

**Question: How is the budget developed?**

**Answer:** During September and October individual faculty members prepare requests for the following school year's budget and submit these requests to their building administrator or supervisor. The administrators review the requests, compile a budget book and submit that budget to the SAU Office. The superintendent reviews all requests before forwarding them to the business administrator who combines them into the proposed district budget. The full budget is then presented to the board's finance committee, who meets with the administration to review the requests and make changes and cuts before presenting the revised budget to the full board. The full board then meets to go through the budget and make any additional changes. At the second board meeting in January the board determines the budget that will be taken to the public hearings.

**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 Board is asking to create an Energy Conservation Upgrades Expendable Trust Fund. Why?**

**Answer:** At the March, 2009 Annual District Meeting the board was directed to seek information about alternative and renewable energy. The board contracted for an energy audit of all the district facilities in order to first determine the energy conservation possibilities. The board would like to address some of the upgrades identified in the energy audit in order to reduce the energy consumption of the district. This expendable trust will allow for some of those upgrades identified.

**Question: The board is asking to create a School Technology Expendable Trust Fund. Why?**

**Answer:** Technology needs are always changing and can be very expensive to implement. The board tries to handle the needs during the budget development process, but there will be some needs that will be too costly to address in one fiscal year. By creating this fund we can put funds aside to pay for those needs without having to negatively impact other areas of the budget when we implement those items.

**Question: What are some of the school technology items that will need to be address?**

**Answer:** Some examples include upgrading the Office and Windows licenses for the district computers will be over \$65,000; upgrading the wired connection speeds in the schools will be over \$42,000; upgrading district servers will be over \$30,000.

**Question: Last year an Energy Fund Expendable Trust was created and \$50,000 was put into that fund. This year the board is asking for another \$50,000 for this fund. Why?**

**Answer:** The current contract for heating oil is \$1.895 per gallon. Based on the US Energy Information Administration fuel oil is projected to be around \$3.09 per gallon in New England during the 2010-2011 year. The proposed budget of \$173,000 will not be sufficient to cover the cost of heating oil if the district has to lock in a high price or if the usage increases.

**Question: How will the board budget for energy costs if this fund is created?**

**Answer:** The board will continue to budget as it has in the past, which is based on current volumes at a rate that seems reasonable.

**Question: What is currently budgeted?**

**Answer:** The budget of \$173,000 is approximately 80,000 gallons at \$2.17 per gallon.

**Question: The proposed warrant article says the board wants up to \$50,000. Why not just say \$50,000?**

**Answer:** The board wants to use year-end surplus to fund this warrant article. By using year-end surplus there will not be additional tax dollars raised. In order to make sure that no additional tax dollars are raised the warrant says "up to" so if there is \$25,000 in surplus, only that amount goes into the expendable trust fund.

**Question: The board is asking to have up to \$75,000 added to the School Facilities and Grounds Maintenance Expendable Trust Fund. Why?**

**Answer:** The board eliminated projects that were requested in the 2010-2011 proposed budget. The board would like to complete these projects, but felt the tax rate increase would be too high if we added them to the budget. By placing funds from year-end surplus into this expendable trust the projects will be able to be completed.

**Question: What are some of the projects the board wants to complete?**

**Answer:** The projects include continued work on the HVAC controls in all schools; provide a ventilation unit in the downstairs hallway at Canterbury Elementary School; retile some bathrooms at Belmont Middle School; redo the girls shower stalls at Belmont Middle School; repair the Memorial School roof drain and fix the Memorial School parking lot sink-hole, which has been temporarily fixed.

**Question: Doesn't this fund already have \$250,000 in it?**

**Answer:** The balance in this fund as of October 31, 2009 was \$251,523. The board is looking at installing a sprinkler system at Belmont Elementary School and possibly relocating the Administration Office to provide direct-site of the main entrance. This will likely use the funds available in this account at this time.

**Have we used other money from this fund?**

**Answer:** During the 07-08 year we did remove \$270,000 from this fund to replace the lights at Canterbury Elementary School and Belmont Elementary School with energy efficient lights and replaced the roofs on both schools as well.

**Question: If there is not enough year-end surplus to fund the proposed expendable trust funds which ones will get funded?**

**Answer:** The warrant articles are funded in the order they are passed. .

**Question: Can the board decide to put less into each fund in order to put funds into all of them?**

**Answer:** No. The board must fund the first warrant article passed for the lesser of the maximum amount approved or the fund balance. If fund balance is left over after that warrant article is funded the next trust fund will get funded. This continues until either all the warrant articles are funded or the surplus is gone. For example, if the district has a fund balance of \$148,000, and the articles are passed in the order they are presented, the Energy Fund will get \$50,000; the Facilities & Grounds Maintenance Fund will get \$75,000, the Energy Conservation Fund will get \$23,000 and the School Technology Fund will get nothing.

**Question: All of the trust fund warrant articles say "from the June 30, 2010 unreserved fund balance that is in excess of \$87,975". What does that mean?**

**Answer:** At last year's annual district meeting the board was asked to return federal stimulus funds to the taxpayers. The regulations regarding the use of the stimulus funds were not available at last year's meeting, but the board said it would do what it could to return funds to the taxpayers. After the final regulations were released it was discovered that school districts meeting certain criteria could use a portion of the Special Education Stimulus Funds in place of general fund budget, which would create a fund balance that could be used to return to taxpayers. Shaker met the criteria, so we can use \$87,975 of the Special Education stimulus funds this year to cover other items in the budget. The board is going to return that amount as fund balance before funding any of the trust funds.

**Question: The warrant article says "year-end undesignated fund balance". What is the difference between that and a surplus?**

**Answer:** Both terms refer to the same thing. A fund balance, or surplus, is created when the total revenues received exceed the total expenditures from a fund. Any remaining fund balance that is unreserved at year end has to returned to the towns to be used to offset taxes in the new fiscal year.

**Question: How much does the district have in trust funds?**

**Answer:** The history of the trust funds is as follows:

Name	Created	Contributions & Interest	Withdrawals	Balance as of October 31, 2009
School Facilities & Grounds Maintenance Expendable Trust	March 21, 1997	\$521,523	\$270,000	\$251,523
Land Purchase Capital Reserve	March 24, 2001	\$119,402	0	\$119,402
Special Education Expendable Trust	March 7, 2003	\$203,789	0	\$203,789
Gale School Renovation Expendable Trust	March 7, 2008	\$5,004	0	\$5,004
Energy Fund Expendable Trust	March 6, 2009	\$50,011	0	\$50,011

**Question: What is the difference between an expendable trust fund and a capital reserve fund?**

**Answer:** The main difference is the procedures required to use the funds. In order to expend funds from an expendable trust fund the board must hold a public hearing prior to the expenditure. Expenditures from a capital reserve fund can only be done by a majority vote of the voters present at an annual or special meeting.

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

**Answer:** The unreserved fund balance amounts that have been returned to offset taxes since 2002-2003 are as follows.

<u>FISCAL</u> <u>YEAR</u>	<u>UNRESERVED</u> <u>FUND</u> <u>BALANCE</u>
2002-2003	55,981
2003-2004	150,085
2004-2005	273,364
2005-2006	274,253
2006-2007	54,448
2007-2008	119,906
2008-2009	991,281

**Question: Why is there such a variance in the fund balance amounts?**

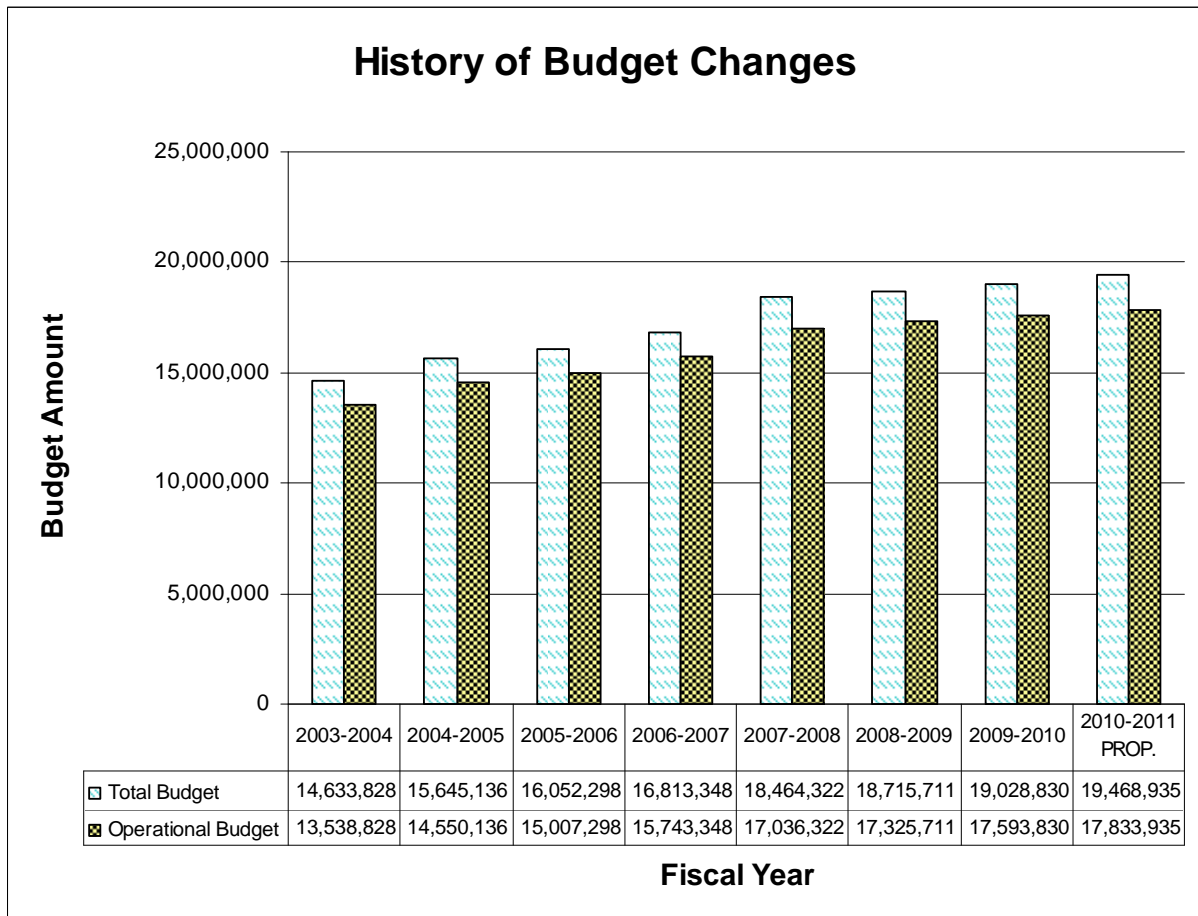
**Answer:** The fund balance is a product of under-expenditures in the budget and the receipt of excess revenues. The board has exercised its discretion to utilize some budgeted funds for projects and has returned the balance to the towns.

## History of Budget Increases

The appropriation dollar and percent increases, along with the operational budget dollar and percent increases since 2003-2004 are provided. The 2009-2010 total appropriation includes all warrant articles presented.

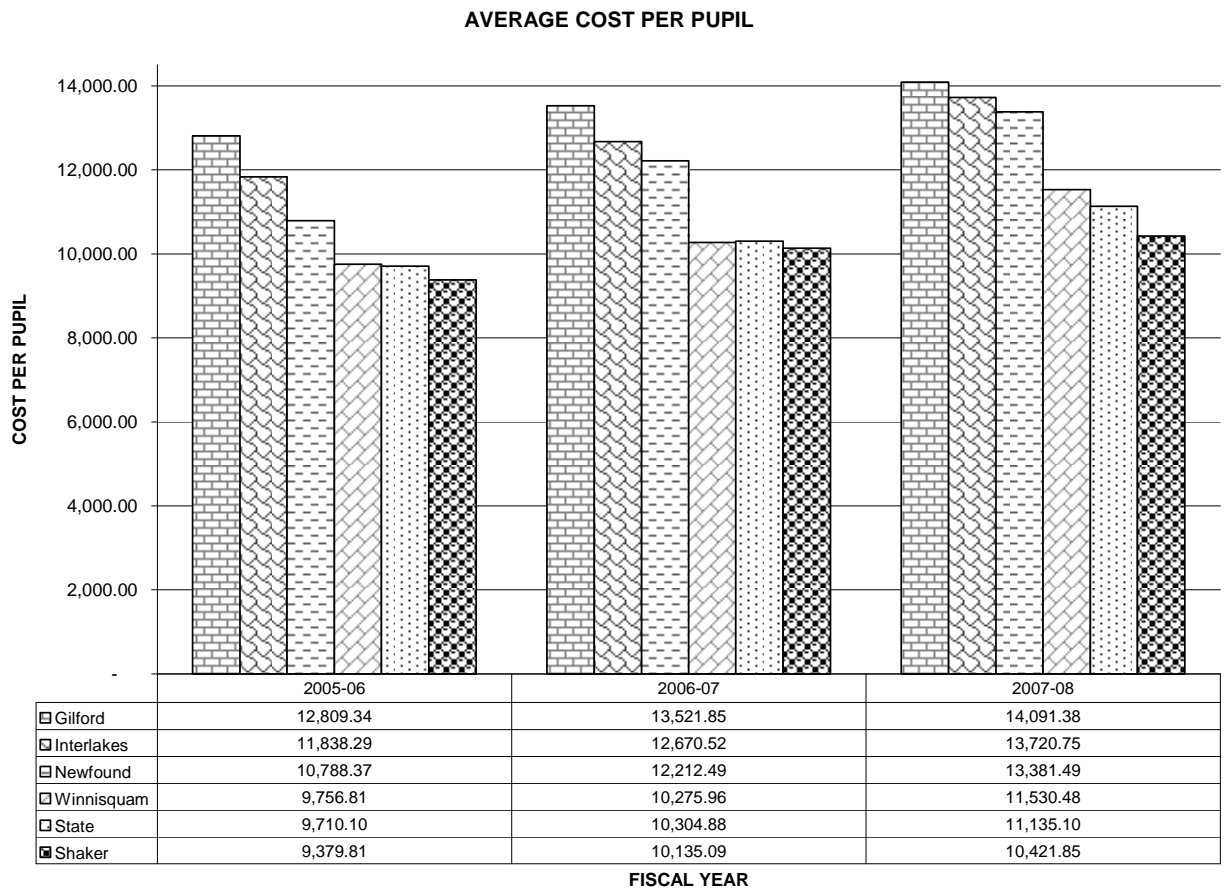
<u>Fiscal Year</u>	<u>Total Appropriations</u>	<u>Total Appropriation % Increase</u>	<u>Operational Budget</u>	<u>Operational Budget % Increase</u>
2003-2004	14,633,828	2.82%	13,538,828	1.01%
2004-2005	15,645,136	6.91%	14,550,136	7.47%
2005-2006	16,052,298	2.60%	15,007,298	3.14%
2006-2007	16,813,348	4.74%	15,743,348	4.90%
2007-2008	18,464,322	9.82%	17,036,322	8.21%
2008-2009	18,715,711	1.36%	17,325,711	1.70%
2009-2010	19,028,830	1.67%	17,593,830	1.55%
2010-2011	19,468,935	2.31%	17,833,935	1.36%

The total appropriation is what we are authorized to spend, and includes food service funds, federal funds, and trust funds.



## COST PER PUPIL COMPARISON

This provides a comparison of the average cost per pupil at Shaker to the state average and surrounding school districts.



## SCHOOL BOARD CONTACT INFORMATION:

<i>Name</i>	<i>Town</i>	<i>E-Mail Address</i>
Sumner Dole	Canterbury	<a href="mailto:sumner.dole@gmail.com">sumner.dole@gmail.com</a>
Diane O'Hara, Chairperson	Canterbury	<a href="mailto:dikaoh@lycos.com">dikaoh@lycos.com</a>
Roy Roberts	Belmont	<a href="mailto:dotcompliance@gmail.com">dotcompliance@gmail.com</a>
Preston Tuthill	Belmont	<a href="mailto:pbtkci@worldpath.net">pbtkci@worldpath.net</a>
Thomas Goulette	Belmont	<a href="mailto:tgoulette@shaker.k12.nh.us">tgoulette@shaker.k12.nh.us</a>
Heidi Hutchinson	Canterbury	<a href="mailto:heidihutchinson1@myfairpoint.net">heidihutchinson1@myfairpoint.net</a>
Sean Embree	Belmont	<a href="mailto:sean.embree@gmail.com">sean.embree@gmail.com</a>

## **Annual School District Meeting – Friday, March 5, 2010 Belmont High School Gymnasium**

Polls for Article I and II will open at 6:00 pm  
All other articles will be acted upon commencing at 7:00 pm  
Babysitting will be available