

Pittsfield School District

Proposed 2016-2017 School District Budget

The 2016-2017 Pittsfield School District Budget is broadly divided into five basic operational components, as required by the State of New Hampshire:

A. Instructional Programs

The functions included within the Instructional Programs component are Regular Education Programs (1100), Special Education Programs (1200), Vocational Education Programs (1300), and Other Instructional Programs (1400).

B. Student and Staff Services

The functions included within the Student and Staff Services component are Guidance Services (2120), Health Services (2130), Psychological Services (2140), Speech / Language Services (2150), Physical Therapy Services (2160), Occupational Therapy Services (2163), Other Support Services (2190), Improvement of Instruction (2210), Media Services (2210), and Technology Services (2225).

C. Administrative Services

The functions included within the Administrative Services component are School Board Services (2310), S.A.U. Administrative Services (2320), and Principal's Office (2410).

D. Facilities and Transportation

The functions included within the Facilities and Transportation component are Building Maintenance (2600) and Transportation (2700).

E. Debt Service

The Debt Service component of the proposed budget includes funds dedicated to bond repayments, both principal and interest (5100).

This document provides a brief description of the various functions within the five components described above. Additionally, a broad summary of the proposed funding for each function is also provided. Detailed budget information is located in the Pittsfield School District Budget Report document.

Funds raised and appropriated through special warrant articles and received through grant programs (not funded by local tax revenues) are not included in this version of the proposed budget.

Regular Education Programs (1100)

The Regular Education program area of the proposed budget includes instructional activities designed to provide elementary, middle, and high school students with learning experiences intended to prepare them for their futures as family members, employees, and citizens.

As of October 2015, 558 students are enrolled in our regular education programs. Programs of instruction are offered for pre-school through grade 12 in state-required academic areas, which include English language arts, mathematics, science, and social studies, as well as art, family and consumer science, health, music, physical education, and technology education.

Increase / decrease in proposed funding is due to:

- Replacement of individual staff members due to former staff members leaving the employ of the district;
- Addition of one teacher at PMHS in science and math to provide students with reasonable course options;
- Salary increase for teachers per collective bargaining agreement;
- Salary increase of 2% for support staff;
- Increased cost of employee health insurance (11-12% increase);
- Cuts made to building-level requests for classroom supplies, books, and furniture.

1100 REGULAR EDUCATION							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 1,893,188.12	\$ 2,002,297.61	\$ 1,903,006.62	\$ 2,104,137.14	\$ 2,152,067.32	\$ 47,930.18	2.28%
Benefits	\$ 894,491.32	\$ 957,537.87	\$ 917,606.10	\$ 1,029,659.91	\$ 1,153,472.76	\$ 123,812.85	12.02%
Professional Svcs.	\$ 10,775.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Property Svcs.	\$ 6,724.13	\$ 9,950.00	\$ 5,260.69	\$ 9,950.00	\$ 7,650.00	\$ (2,300.00)	-23.12%
Other Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies & Materials	\$ 111,907.55	\$ 153,970.78	\$ 143,332.28	\$ 107,200.00	\$ 63,850.00	\$ (43,350.00)	-40.44%
Property/Equipment	\$ 5,633.45	\$ 2,302.00	\$ 4,271.18	\$ 4,100.00	\$ 3,870.00	\$ (230.00)	-5.61%
Other Items	\$ 13,606.67	\$ 13,995.00	\$ 13,336.24	\$ 13,995.00	\$ 14,595.00	\$ 600.00	4.29%
Totals	\$ 2,936,326.24	\$ 3,140,053.26	\$ 2,986,813.11	\$ 3,269,042.05	\$ 3,395,505.08	\$ 126,463.03	3.87%

Special Education Programs (1200)

The Special Education area of the proposed budget includes funding for students having special learning needs. Special programs include pre-school, elementary, middle, and high school services for children who are mentally, physically, emotionally, and learning disabled. Also included are programs of support for students who are English language learners.

As of October 2015, 119 students with special needs have been identified and are enrolled in special programs; the total of special needs students represents 21% of our total student enrollment. The majority of these students participate in special programs within our schools. A small number of students require programs that are not available in our schools; these students are educated in out-of-district educational placements. All services provided comply with state and federal requirements. Such services include, but are not limited to, academic support and consultation with specialists.

Additionally, the district is required to provide instructional support services to students categorized as English for speakers of other languages (ESOL). Typically, we have a small handful of students requiring such services; the number of students requiring these services fluctuates throughout the year as students enter and leave the program, based on individual student needs.

Increase / decrease in recommended funding due to:

- o Replacement of individual staff members due to former staff members leaving the employ of the district;
- o Addition of a behavior specialist as a district position replacing consultation costs;
- o Fluctuation in number of support staff due to changing student needs;
- o Salary increase for teachers per collective bargaining agreement;
- o Salary increase of 2% for support staff;
- o Increased cost of employee health insurance (11-12%);
- o Changes in the educational needs of students;
- o Changes in out-of-district placement of students; some students returning to the district schools, and some students moving to out-of-district schools.

1200 SPECIAL EDUCATION							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 1,064,115.54	\$ 1,154,730.42	\$ 1,103,730.32	\$ 1,154,847.43	\$ 1,166,897.54	\$ 12,050.11	1.04%
Benefits	\$ 432,890.09	\$ 454,235.26	\$ 414,152.08	\$ 433,080.85	\$ 459,361.02	\$ 26,280.17	6.07%
Professional Svcs.	\$ 55,539.72	\$ 58,775.00	\$ 68,571.75	\$ 58,900.00	\$ 1,360.00	\$ (57,540.00)	-97.69%
Property Svcs.	\$ 1,696.17	\$ 1,631.88	\$ 1,711.71	\$ 1,795.06	\$ 1,795.06	\$ -	0.00%
Other Svcs.	\$ 361,178.28	\$ 328,689.04	\$ 277,887.14	\$ 254,410.31	\$ 256,809.31	\$ 2,399.00	0.94%
Supplies & Materials	\$ 5,606.87	\$ 7,900.00	\$ 6,591.28	\$ 7,075.00	\$ 7,525.00	\$ 450.00	6.36%
Property/Equipment	\$ -	\$ -	\$ -	\$ -	\$ 175.00	\$ 175.00	100.00%
Other Items	\$ 1,457.10	\$ 1,885.00	\$ 1,025.00	\$ 1,945.00	\$ 1,945.00	\$ -	0.00%
Totals	\$ 1,922,483.77	\$ 2,007,846.60	\$ 1,873,669.28	\$ 1,912,053.65	\$ 1,895,867.93	\$ (16,185.72)	-0.85%

*Also includes 1260 - ESOL and 1270 - Gifted & Talented

Vocational Programs (1300)

The Vocational Programs area of the proposed budget includes funding for activities that provide students with the opportunity to develop the knowledge, skills, and talents needed for potential employment in a specific occupational area. The funds provide for tuition to the Concord Regional Technology Center.

As of October 2015, eight students from Pittsfield Middle High School are participating in vocational programs offered at the Concord Regional Technology Center.

Increase / decrease in recommended funding due to:

- o Anticipated expense based on current tuition rate and level of interest among PMHS students.

<i>1300 VOCATIONAL EDUCATION</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Other Svcs.	\$ 22,326.11	\$ 40,000.00	\$ 28,291.92	\$ 40,000.00	\$ 37,000.00	\$ (3,000.00)	-7.50%
Totals	\$ 22,326.11	\$ 40,000.00	\$ 28,291.92	\$ 40,000.00	\$ 37,000.00	(3000.00)	-7.50%

Other Instructional Programs (1400)

The Other Instructional Programs area of the proposed budget includes allocations for activities commonly known as co-curricular or extra-curricular activities. Funds in this component provide for coaches, equipment, supplies, and game officials for school sports as well as provide for advisors for student clubs and activity groups, such as the elementary school band and the high school chapter of the National Honor Society. Additionally, these funds provide some support for summer school, although other funding sources are also accessed for summer school programming. These programs supplement the regular instructional program; they respond to student interests and provide for student engagement beyond the school day.

The athletic program is partially funded by student athletic fees. Students are required to pay \$50.00 for participation in a high school sport and \$25.00 for participation in a middle school sport. A scholarship program has been established to allow for participation regardless of a family's ability to pay the fee; no student has been denied participation due to financial limitations.

Increase / decrease in recommended funding due to:

- Addition of new after-school activities for PMHS students;
- The anticipation of continued external funding for PMHS summer academy program.

1400 OTHER INSTRUCTION							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 58,456.72	\$ 82,020.00	\$ 64,090.00	\$ 80,840.00	\$ 80,744.00	\$ (96.00)	-0.12%
Benefits	\$ 7,595.09	\$ 9,722.01	\$ 7,043.59	\$ 9,781.76	\$ 9,516.32	\$ (265.44)	-2.71%
Professional Svcs.	\$ 20,477.00	\$ 21,763.00	\$ 19,362.70	\$ 22,709.00	\$ 25,322.00	\$ 2,613.00	11.51%
Property Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Svcs.	\$ 171.60	\$ 291.50	\$ 367.85	\$ 291.50	\$ 291.50	\$ -	0.00%
Supplies & Materials	\$ 9,243.92	\$ 10,500.00	\$ 21,568.84	\$ 11,400.00	\$ 11,400.00	\$ -	0.00%
Property/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ 5,961.00	\$ 6,635.00	\$ 5,857.00	\$ 6,635.00	\$ 7,372.50	\$ 737.50	11.12%
Totals	\$ 101,905.33	\$ 130,931.51	\$ 118,289.98	\$ 131,657.26	\$ 134,646.32	\$ 2,989.06	2.27%

Guidance Services (2120)

The Guidance Services area of the proposed budget supports the day-to-day work of the district’s director of college and career readiness and the district’s two guidance counselors assigned to the schools, as well as consultation services required by the needs of a small number of students. Counseling includes direct counseling with students and parents, consultation on learning and behavior problems, evaluation of students, course selection and scheduling, and support for student decision-making in terms of future education options and career paths. College and career planning has received increased emphasis, based on redefinition of expectations for long-term college and career planning.

The school district employs a director and two full-time guidance counselors in the current year. In addition, the schools provide meeting space for agencies external to the district which provide individual and family counseling on site; no direct cost is associated with this service.

Increase / decrease in recommended funding due to:

- Salary increase for counselors per collective bargaining agreement;
- Modification of the requirements for summertime work of guidance staff;
- Salary increase of 2% for support staff;
- Increased cost of employee health insurance (11-12%).
- Increased cost of student assistance counselor (substance misuse) (partly addressed through a grant).

2120 GUIDANCE SERVICES							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 204,523.60	\$ 212,854.12	\$ 209,441.80	\$ 220,368.48	\$ 219,411.66	\$ (956.82)	-0.43%
Benefits	\$ 109,955.63	\$ 112,014.15	\$ 117,813.98	\$ 125,098.61	\$ 126,702.11	\$ 1,603.50	1.28%
Professional Svcs.	\$ 2,985.75	\$ 9,320.00	\$ 4,650.50	\$ 9,520.00	\$ 6,400.00	\$ (3,120.00)	-32.77%
Property Svcs.	\$ 44.00	\$ 42.00	\$ 44.00	\$ -	\$ -	\$ -	N/A
Other Svcs.	\$ 19,978.16	\$ 24,770.00	\$ 23,752.05	\$ 25,170.00	\$ 39,050.00	\$ 13,880.00	55.15%
Supplies & Materials	\$ 1,257.15	\$ 6,497.20	\$ 3,437.78	\$ 10,503.00	\$ 5,152.50	\$ (5,350.50)	-50.94%
Property/Equipment	\$ -	\$ 1,000.00	\$ 2,082.30	\$ -	\$ -	\$ -	N/A
Other Items	\$ 253.00	\$ 900.00	\$ -	\$ 900.00	\$ 300.00	\$ (600.00)	-66.67%
Totals	\$ 338,997.29	\$ 367,397.47	\$ 361,222.41	\$ 391,560.09	\$ 397,016.27	\$ 5,456.18	1.39%

Health Services (2130)

The Health Services area of the proposed budget provides for the operation of the health rooms / nurse offices at each of the two schools. One full-time nurse and one part-time nurse staff are provided for in the district’s budget; an alternative funding source allows the part-time nurse to serve as a full-time position.

The school nurses provide a variety of services; these include a range of health-related screenings, individual assistance and monitoring of students with chronic conditions, dispensing of prescription medications, and student sick calls on a day-to-day basis.

Increase / decrease in recommended funding due to:

- Salary increase for nurses per collective bargaining agreement;
- Increased cost of employee health insurance (11-12%).

2130 HEALTH SERVICES							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 45,954.54	\$ 45,487.00	\$ 46,908.00	\$ 51,069.18	\$ 61,806.91	\$ 10,737.73	21.03%
Benefits	\$ 39,425.88	\$ 43,396.55	\$ 40,954.95	\$ 45,056.38	\$ 39,677.00	\$ (5,379.38)	-11.94%
Professional Svcs.	\$ 125.00	\$ 6,717.00	\$ 2,260.00	\$ 6,000.00	\$ 3,500.00	\$ (2,500.00)	-41.67%
Property Svcs.	\$ 125.00	\$ 550.00	\$ -	\$ 600.00	\$ 2,568.00	\$ 1,968.00	328.00%
Other Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies & Materials	\$ 4,684.22	\$ 2,800.00	\$ 2,980.92	\$ 3,020.00	\$ 2,347.00	\$ (673.00)	-22.28%
Property/Equipment	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ 235.00	\$ 270.00	\$ 295.00	\$ 290.00	\$ 290.00	\$ -	0.00%
Totals	\$ 90,549.64	\$ 99,520.55	\$ 93,398.87	\$ 106,035.56	\$ 110,188.91	\$ 4,153.35	3.92%

Psychological Services (2140)

The Psychological Services area of the proposed budget supports activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation, among other activities.

The school district employs one full-time school psychologist; the psychologist is compensated through the district’s special education grant provided by the federal government and requires no direct funding from the district. However, the school district also contracts with individual psychologists to provide specialized services and consultation on specific, individual student issues.

Increase / decrease in recommended funding due to:

- Anticipated student need based on current student population.

<i>2140 PSYCHOLOGICAL SERVICES</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Professional Svcs.	\$ -	\$ 9,000.00	\$ 2,281.98	\$ 9,000.00	\$ 6,000.00	\$ (3,000.00)	-33.33%
Supplies & Materials	\$ -	\$ 200.00	\$ 749.15	\$ 450.00	\$ 600.00	\$ 150.00	33.33%
Totals	\$ -	\$ 9,200.00	\$ 3,031.13	\$ 9,450.00	\$ 6,600.00	\$ (2,850.00)	-30.16%

Speech / Language Services (2150)

The Speech / Language area of the proposed budget provides for activities that identify, assess, and treat students with speech, hearing, and language impairments.

The school district secures services of a speech / language pathologist through a contracted service agreement and also employs two speech / language assistants. Services are provided in both schools; additional hours beyond the school year are required to provide a number of individual students with services through the summer. In addition, funds support consultation with specialists regarding very specific individual student disabilities and needs.

Increase / decrease in recommended funding due to:

- o Replacement of district-employed speech / language pathologist with a contracted service provider;
- o Salary increase of 2% for language assistants.

<i>2150 SPEECH/LANGUAGE SERVICES</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 77,470.16	\$ 86,456.26	\$ 79,658.72	\$ 85,026.25	\$ 29,505.29	\$ (55,520.96)	-65.30%
Benefits	\$ 25,987.24	\$ 27,148.80	\$ 24,880.35	\$ 27,532.24	\$ 6,458.72	\$ (21,073.52)	-76.54%
Professional Svcs.	\$ 23,442.75	\$ 16,175.00	\$ 19,150.00	\$ 20,200.00	\$ 122,780.00	\$ 102,580.00	507.82%
Supplies & Materials	\$ 1,484.09	\$ 1,400.00	\$ 1,279.25	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
Property/Equipment	\$ 985.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Totals	\$ 129,369.24	\$ 131,180.06	\$ 124,968.32	\$ 133,958.49	\$ 159,944.01	\$ 25,985.52	19.40%

Physical Therapy, Occupational Therapy, and Vision Services (2160 and 2190)

The Physical Therapy, Occupational Therapy, and Vision Services area of the proposed budget includes activities which assess the need for and provide treatment to increase the physical, communication, and occupational skills of students. Services are provided in compliance with state and federal requirements.

During a typical year, 20-30 individual student evaluations are conducted.

Increase / decrease in recommended funding due to:

- Changes in student enrollment and individual student needs.

<i>2160 & 2163 PHYSICAL & OCCUPATIONAL THERAPY SERVICES</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 57,314.00	\$ 60,828.00	\$ 59,128.00	\$ 61,964.57	\$ 60,124.31	\$ (1,840.26)	-2.97%
Benefits	\$ 36,714.27	\$ 37,798.16	\$ 35,508.57	\$ 36,727.19	\$ 39,967.79	\$ 3,240.60	8.82%
Professional Svcs.	\$ 32,445.20	\$ 49,250.00	\$ 39,154.98	\$ 49,250.00	\$ 48,000.00	\$ (1,250.00)	-2.54%
Supplies & Materials	\$ 725.97	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,200.00	\$ 100.00	9.09%
Property/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Totals	\$ 127,199.44	\$ 148,976.16	\$ 134,891.55	\$ 149,041.76	\$ 149,292.10	\$ 250.34	0.17%

<i>2190 OTHER SUPPORT SERVICES - VISION</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Professional Svcs.	\$ 22,614.75	\$ 30,700.00	\$ 7,000.00	\$ 10,360.00	\$ 7,500.00	\$ (2,860.00)	-27.61%
Other Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Totals	\$ 22,614.75	\$ 30,700.00	\$ 7,000.00	\$ 10,360.00	\$ 7,500.00	\$ (2,860.00)	-27.61%

Improvement of Instruction Services (2210)

The Improvement of Instruction area of the proposed budget provides for activities intended to assist the instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, instructional strategies, and training/planning in other areas, such as development of work / study skills and. Fees for consultant services and university courses are also included.

Funds in this area provide stipends for teachers working during the summer months to collaborate in the planning and improvement of curriculum as well as provide for ongoing training in support of school improvement initiatives and personal professional development plans. Training usually takes place on site, supported by consultants external to the school district, but staff members do, on occasion, participate in training outside of the district. Tuition reimbursement is provided in accordance with the negotiated agreement with the teachers' association.

Increase / decrease in recommended funding due to:

- Continued need for consultation services to continue development and improvement of educational programs at both schools;
- Need for teachers to devote summer work time to curriculum development and refinement;
- Cuts to the requested funds for professional development of faculty and staff;
- Continued use of grant funds for improvement of instruction professional services (consultants).

2210 IMPROVEMENT OF INSTRUCTION							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 33,439.32	\$ 61,000.00	\$ 30,724.64	\$ 59,700.00	\$ 46,302.00	\$ (13,398.00)	-22.44%
Benefits	\$ 28,593.01	\$ 48,516.87	\$ 27,201.60	\$ 49,174.85	\$ 42,015.75	\$ (7,159.10)	-14.56%
Professional Svcs.	\$ 31,812.31	\$ 63,500.00	\$ 18,231.69	\$ 54,750.00	\$ 24,000.00	\$ (30,750.00)	-56.16%
Property Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Svcs.	\$ 10,427.47	\$ 10,740.00	\$ 9,204.10	\$ 13,140.00	\$ 8,800.00	\$ (4,340.00)	-33.03%
Supplies & Materials	\$ 80.83	\$ 400.00	\$ 1,256.67	\$ 300.00	\$ -	\$ (300.00)	-100.00%
Property/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	N/A
Totals	\$ 104,352.94	\$ 184,556.87	\$ 86,618.70	\$ 177,064.85	\$ 121,117.75	\$ (55,947.10)	-31.60%

Media and Technology Services (2220 and 2225)

The Media and Technology Services area of the proposed budget provides for support of the two school libraries, audio-visual services, and computer-assisted instruction. The library programs include activities such as integrating information skills into the curriculum; selecting and acquiring resources for the collections; and preparing, cataloging, and circulating books and other materials for both students and staff. The computer-assisted instruction program includes purchases of hardware and software, technical support services, and data communications services.

Increase / decrease in recommended funding due to:

- Salary increase for librarian per collective bargaining agreement (PMHS);
- Salary increase of 2% for library assistant (PES);
- Increased cost of employee health insurance (11-12%);
- Cuts in planned purchase of equipment, including maintenance of current level of equipment.

<i>2220 & 2225 MEDIA & TECHNOLOGY</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 98,667.45	\$ 131,944.27	\$ 105,886.41	\$ 135,220.95	\$ 138,970.60	\$ 3,749.65	2.77%
Benefits	\$ 47,928.16	\$ 58,674.70	\$ 51,815.51	\$ 68,661.31	\$ 73,552.74	\$ 4,891.43	7.12%
Professional Svcs.	\$ 21,484.34	\$ 15,350.00	\$ 44,770.50	\$ 19,300.00	\$ 23,439.98	\$ 4,139.98	21.45%
Property Svcs.	\$ 18,001.35	\$ 16,810.00	\$ 26,277.63	\$ 25,668.50	\$ 19,125.00	\$ (6,543.50)	-25.49%
Other Svcs.	\$ 11,922.00	\$ 18,000.00	\$ 13,909.00	\$ 28,608.00	\$ 20,000.00	\$ (8,608.00)	-30.09%
Supplies & Materials	\$ 30,151.89	\$ 51,309.00	\$ 41,009.47	\$ 82,118.94	\$ 54,736.36	\$ (27,382.58)	-33.35%
Property/Equipment	\$ 109,855.63	\$ 99,650.00	\$ 159,692.10	\$ 55,711.83	\$ 91,185.00	\$ 35,473.17	63.67%
Other Items	\$ 14,732.86	\$ 300.00	\$ 15.00	\$ 400.00	\$ 1,070.00	\$ 670.00	167.50%
Totals	\$ 352,743.68	\$ 392,037.97	\$ 443,375.62	\$ 415,689.53	\$ 422,079.68	\$ 6,390.15	1.54%

School Board Services (2310)

The School Board Services area of the proposed budget includes activities of the school board which has been created according to state law and vested with responsibilities for educational activities within the school district. (Reminder that unemployment compensation for the district is charged to this account per state accounting handbook.)

School board duties and responsibilities are clearly outlined by state law.

Increase / decrease in recommended funding due to:

- o Anticipated cost of unemployment insurance.

2310 SCHOOL BOARD SALARIES							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 5,225.00	\$ 5,075.00	\$ 4,825.00	\$ 5,225.00	\$ 5,225.00	\$ -	0.00%
Benefits	\$ 42,443.69	\$ 43,024.94	\$ 41,199.71	\$ 42,875.00	\$ 35,427.72	\$ (7,447.28)	-17.37%
Professional Svcs.	\$ 22,069.30	\$ 25,030.00	\$ 22,041.92	\$ 25,030.00	\$ 25,030.00	\$ -	0.00%
Property Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Svcs.	\$ 1,533.00	\$ 1,400.00	\$ 978.00	\$ 1,500.00	\$ 1,200.00	\$ (300.00)	-20.00%
Supplies & Materials	\$ 52.54	\$ 400.00	\$ 427.43	\$ 300.00	\$ 300.00	\$ -	0.00%
Property/Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ 3,686.95	\$ 3,700.00	\$ 3,786.95	\$ 3,900.00	\$ 3,900.00	\$ -	0.00%
Totals	\$ 75,010.48	\$ 78,629.94	\$ 73,259.01	\$ 78,830.00	\$ 71,082.72	\$ (7,747.28)	-9.83%

S.A.U. Administrative Services (2320 and 2322)

The S.A.U. Administrative Services area of proposed budget includes activities performed by the superintendent and superintendent's staff in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the superintendent.

The S.A.U. staff includes three employees: a part-time superintendent, a financial manager, and an administrative assistant. The part-time community liaison is also included here.

Increase / decrease in recommended funding due to:

- o Salary increase of 2% for support staff;
- o Replacement of telephone system in 2014-2015;
- o Cost of part-time community liaison transferred to grant-funded status.

2320 SAU ADMIN SERVICES							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 178,685.40	\$ 180,479.00	\$ 198,325.92	\$ 185,904.38	\$ 191,012.36	\$ 5,107.98	2.75%
Benefits	\$ 97,215.71	\$ 101,612.04	\$ 93,296.00	\$ 94,355.21	\$ 96,285.90	\$ 1,930.69	2.05%
Professional Svcs.	\$ 535.00	\$ 3,000.00	\$ 702.94	\$ 2,500.00	\$ 2,000.00	\$ (500.00)	-20.00%
Property Svcs.	\$ 12,785.24	\$ 16,000.00	\$ 13,352.43	\$ 15,000.00	\$ 14,000.00	\$ (1,000.00)	-6.67%
Other Svcs.	\$ 9,487.11	\$ 9,100.00	\$ 9,231.43	\$ 9,300.00	\$ 5,675.00	\$ (3,625.00)	-38.98%
Supplies & Materials	\$ 6,099.77	\$ 4,400.00	\$ 4,555.63	\$ 4,600.00	\$ 4,600.00	\$ -	0.00%
Property/Equipment	\$ 803.59	\$ -	\$ 5,204.22	\$ 5,000.00	\$ -	\$ (5,000.00)	-100.00%
Other Items	\$ 3,042.69	\$ 2,800.00	\$ 2,675.79	\$ 3,000.00	\$ 2,800.00	\$ (200.00)	-6.67%
Totals	\$ 308,654.51	\$ 317,391.04	\$ 327,344.36	\$ 319,659.59	\$ 316,373.26	\$ (3,286.33)	-1.03%

2322 COMMUNITY LIASON							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ -	\$ -	\$ -	\$ 25,500.00	\$ -	\$ (25,500.00)	-100.00%
Benefits	\$ -	\$ -	\$ -	\$ 2,071.54	\$ -	\$ (2,071.54)	-100.00%
Totals	\$ -	\$ -	\$ -	\$ 27,571.54	\$ -	\$ (27,571.54)	-100.00%

Principal's Office (2410)

The Principal's Office area of the proposed budget includes activities concerned with directing and managing the operations of the schools. Administrative positions no longer include two principals; rather, duties have been focused by two new positions: dean of instruction and dean of operations. These activities include supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of the instructional activities within the school district. These activities also include the work of the clerical staff in support of teaching and administration duties.

In addition to the school level administrators and office staff, the Principal's Office staff includes the director of student services and the literacy coordinator, both of whom also provide services to students throughout the school district. The elementary school support staff includes three clerical support staff. The middle high school also includes three clerical support staff.

Increase / decrease in recommended funding due to:

- Personnel changes;
- Salary increase of 2% for support staff.

2410 PRINCIPAL'S OFFICE							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 469,635.78	\$ 483,466.20	\$ 485,040.37	\$ 530,490.28	\$ 536,433.34	\$ 5,943.06	1.12%
Benefits	\$ 231,497.36	\$ 230,096.58	\$ 197,791.10	\$ 221,889.51	\$ 212,188.39	\$ (9,701.12)	-4.37%
Professional Svcs.	\$ 450.00	\$ 2,575.00	\$ -	\$ 2,575.00	\$ -	\$ (2,575.00)	-100%
Property Svcs.	\$ 19,631.24	\$ 22,475.00	\$ 19,377.49	\$ 22,485.00	\$ 22,475.00	\$ (10.00)	-0.04%
Other Svcs.	\$ 24,041.00	\$ 34,000.00	\$ 25,113.80	\$ 33,585.00	\$ 26,060.00	\$ (7,525.00)	-22.41%
Supplies & Materials	\$ 11,206.25	\$ 9,745.00	\$ 15,944.99	\$ 12,770.00	\$ 13,359.00	\$ 589.00	4.61%
Property/Equipment	\$ 1,546.86	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Items	\$ 2,330.67	\$ 7,100.00	\$ 1,666.88	\$ 7,100.00	\$ 3,400.00	\$ (3,700.00)	-52.11%
Totals	\$ 760,339.16	\$ 789,457.78	\$ 744,934.63	\$ 830,894.79	\$ 813,915.73	\$ (16,979.06)	-2.04%

Building Maintenance (2600)

The Building Maintenance area of the proposed budget includes activities concerned with keeping the school district buildings open, comfortable, and safe for use, as well as keeping the grounds, buildings, and equipment in effective working condition and state of repair. Maintaining safety in buildings and on school grounds is supported by this function of the budget.

Increase / decrease in recommended funding due to:

- Personnel changes;
- Salary increase of 2% for maintenance personnel;
- Projected cost of heating oil;
- Projected cost of electricity based on installation of LED lighting in both buildings.

2600 BUILDING MAINTENANCE							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Salaries	\$ 215,532.61	\$ 216,583.00	\$ 217,747.90	\$ 220,540.80	\$ 230,921.60	\$ 10,380.80	4.71%
Benefits	\$ 155,985.31	\$ 157,401.93	\$ 150,422.08	\$ 156,311.60	\$ 174,086.44	\$ 17,774.84	11.37%
Professional Svcs.	\$ 21,586.00	\$ 6,900.00	\$ 8,088.78	\$ 13,475.00	\$ 40,160.00	\$ 26,685.00	198.03%
Property Svcs.	\$ 265,332.24	\$ 148,000.00	\$ 277,818.45	\$ 148,000.00	\$ 147,500.00	\$ (500.00)	-0.34%
Other Svcs.	\$ 28,010.42	\$ 28,750.00	\$ 29,969.20	\$ 30,200.00	\$ 29,040.00	\$ (1,160.00)	-3.84%
Supplies & Materials	\$ 288,788.88	\$ 303,000.00	\$ 289,756.03	\$ 311,315.00	\$ 272,966.00	\$ (38,349.00)	-12.32%
Property/Equipment	\$ 1,994.19	\$ 20,500.00	\$ 33,919.11	\$ 18,946.00	\$ 19,960.00	\$ 1,014.00	5.35%
Other Items	\$ 224.29	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ (150.00)	-100.00%
Totals	\$ 977,453.94	\$ 881,284.93	\$ 1,007,721.55	\$ 898,938.40	\$ 914,634.04	\$ 15,695.64	1.75%
*Also includes 2630 & 2660 - Grounds/Contracted Services & Security Services							

Transportation (2700)

The Transportation area of the proposed budget includes activities concerned with conveying students to and from school, as provided by state and federal law. This area includes trips between home and school as well as trips to school activities, such as transportation to the regional vocational center in Concord and transportation to athletic events for school teams.

Increase / decrease in recommended funding due to:

- Contractual obligation in accordance with negotiated transportation agreements;
- Change in need for transportation for special needs students attending placements outside of the school district.

<i>2700 TRANSPORTATION</i>							
	Expended 13-14	Budget 14-15	Expended 14-15	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Other Svcs.	\$ 522,138.68	\$ 425,246.10	\$ 540,823.86	\$ 561,868.60	\$ 568,425.00	\$ 6,556.40	1.17%
Other Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Totals	\$ 522,138.68	\$ 425,246.10	\$ 540,823.86	\$ 561,868.60	\$ 568,425.00	\$ 6,556.40	1.17%

Debt Service (5100)

The Debt Service area of the proposed budget includes payment of principal and interest on bonds.

Proceeds from bonds have been used to fund school building projects.

Increase / decrease in recommended funding due to:

- Continuing payment on funding for renovation to the middle high school (last payment for this project: January 2020).

5221 DEBT SERVICE							
	Expended 13-14	Budget 14-15	Expended 15-16	Budget 15-16	Proposed 16-17	\$ +/-	% +/-
Other Items	\$ 369,608.76	\$ 355,033.76	\$ 355,033.76	\$ 340,193.76	\$ 325,287.50	\$ (14,906.26)	-4.38%
Totals	\$ 369,608.76	\$ 355,033.76	\$ 355,033.76	\$ 340,193.76	\$ 325,287.50	\$ (14,906.26)	-4.38%