

# **NEWMARKET SCHOOL DISTRICT**

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Board Member

**Amy Tilton**  
Board Member

**Todd Allen**  
Superintendent

## **Proposed**

# **2024-2025 BUDGET**



## *Superintendent's Introductory Message*

Over the last two school years the Newmarket School District has been focused on developing a common vision to drive all school improvement efforts. On October 19, 2023 the School Board officially approved the Newmarket Vision of a Graduate (VoG). This document is the culmination of years of effort on the part of staff at NJSHS to align our work with the New England Association of Schools and Colleges accreditation standards (NEASC). Moving forward the VoG will be a focal point of our work pre-K to grade 12. The adopted VoG can be found on the school district website at [www.newmarket.k12.nh.us](http://www.newmarket.k12.nh.us).

While NEASC accreditation is primarily a high school process, throughout the VoG development process, Newmarket has emphasized its importance at all levels of the school district. Graduates of Newmarket High School succeed not only because of their high school experience. Reflective educators know that the table for student success is set in the preschool, elementary and middle school levels long before high school. As Newmarket implements our newly adopted VoG our efforts will be system wide. The FY 25 proposed budget has been developed in light of this vision. In the coming years the Newmarket Vision of a Graduate will play a key role in focusing program efforts and the developing of budgets.

When the Newmarket Leadership team and School Board began the FY25 budget development process 6 goals were identified.

- To keep the overall budget increase below 5% while absorbing the cost into the local budget of 2 previously grant funded mental health staff.
- To provide funding to support all on-going school improvement efforts.
- To fund the newly developed school district Capital Improvement Plan.
- To maintain competitive salaries to keep high quality staff in the district.
- To absorb the impact of increased healthcare costs and erratic state funding.
- To be responsible stewards of the Newmarket taxpayer's money. The board and school leadership recognize the impact the school budget has on the local tax rate.

As the FY25 budget was developed Newmarket faced two significant changes in revenues available to fund school programming. The most significant revenue impact came from a shift onto the local taxpayers by the state of New Hampshire. In FY23 the school district received \$3,067,716 in state adequacy aid. In FY 24 it was reduced to \$2,607,590 which is a reduction of \$460,126 in aid to the Newmarket School District. At the same time the state-wide property tax (SWEPT) charged Newmarket to support education went up from \$1,407,023 in FY23 to \$1,973,497 in FY24. A tax increase of \$566,474 to the residents of the town of Newmarket. Combining the loss in adequacy aid (\$460,126) with the increase in state-wide property tax (\$566,474) it shifts \$1,026,590 or 3.9% of the total school operating budget onto Newmarket

taxpayers. Before we could begin addressing FY25 budgetary needs this shift of the tax burden had to be absorbed.

The second significant change in revenues came about due to the end of ESSER III funding. ESSER III is the federal grant program provided to school districts to support needs during the pandemic. These funds expire in September of 2024. To maintain the level of mental health support we offer to our students and families 2 mental health positions needed to be rolled into the local budget that had been previously funded by ESSER III. To maintain the level of support needed to meet our student's social emotional/mental health needs, a school social worker and an alternative school counselor who works with at-risk students both needed to be funded locally.

The role of the school social worker is to provide support to kids and families in need. A social worker can provide targeted support to families who may need to access community resources such as community mental health or financial assistance. In Newmarket our social workers are licensed and can provide long-term counseling to kids and families in crisis.

The alternative counselor works with a wide range of students in need at the junior-senior high level. This counselor works with students in need of executive functioning or emotional support daily to keep them on track. The alternative counselor works with any student in the junior-senior high that requires closer monitoring of progress in order to be successful. This position is a key piece of our student support model.

Beyond the revenue side of the equation the FY25 budget is quite lean. The primary drivers of the proposed FY25 budget are salaries and benefits of all personnel and putting \$100,000 into the operating budget to fund the first part of our newly adopted Capital Improvement Plan.

The proposed FY25 budget also supports several key priority areas that have been established over the last few years and are important to the future success of the Newmarket School District.

- Implementation of Vision of a Graduate
- Appropriately re-scaling staff at all levels
- Prioritizing student health and wellness
- Maintaining competitive salaries throughout the organization
- Supporting math program implementation K-12
- Supporting the adoption of a K-5 literacy program

### **Student Enrollment**

Over the last 5 years enrollment in Newmarket schools has generally trended downward. This general pattern of declining enrollment is true throughout the state and region. The official October 1, 2023, enrollment saw a change in that trend. On October 1 Newmarket had 20 more students enrolled than the previous year. Much of this increase came at the kindergarten and 6th grade levels. The school district has enrollment projections done every year by The New England School Development Council (NESDEC). For the 24-25 school year NESDEC is projecting 971 students for the fall of 2024 which represents a drop of 19 students. It should be noted that preschool and kindergarten projections are very challenging to predict. NESDEC projected 61 students in kindergarten for this fall and 85 students registered.

## ENROLLMENT DATA

School Year Beginning	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	Change
Pre-Kindergarten	33	35	34	38	32	39	39	33	33	0
Kindergarten	79	83	85	86	63	84	67	85	73	-12
Grade 1	76	79	83	88	78	64	82	67	86	19
Grade 2	76	79	80	87	86	71	66	87	67	-20
Grade 3	99	79	82	71	86	85	66	62	84	22
Grade 4	85	94	83	82	73	76	78	65	60	-5
Grade 5	98	81	86	84	78	67	76	79	64	-15
<b>Elementary School Total</b>	<b>546</b>	<b>530</b>	<b>533</b>	<b>536</b>	<b>496</b>	<b>486</b>	<b>474</b>	<b>478</b>	<b>467</b>	<b>-11</b>
Grade 6	67	90	79	87	84	78	67	83	82	-1
Grade 7	94	64	90	77	86	81	81	71	84	13
Grade 8	85	93	64	91	75	81	77	75	67	-8
<b>Middle School Total</b>	<b>246</b>	<b>247</b>	<b>233</b>	<b>255</b>	<b>245</b>	<b>240</b>	<b>225</b>	<b>229</b>	<b>233</b>	<b>4</b>
Grade 9	61	79	88	62	85	61	80	71	68	-3
Grade 10	64	57	79	84	61	79	55	75	67	-8
Grade 11	67	61	60	80	81	56	77	60	75	15
Grade 12	53	67	59	63	80	76	57	75	59	-16
SP-Beyond 12	0	0	0	1	4	4	2	2	2	0
<b>High School Total</b>	<b>245</b>	<b>264</b>	<b>286</b>	<b>290</b>	<b>311</b>	<b>276</b>	<b>271</b>	<b>283</b>	<b>271</b>	<b>-12</b>
<b>Total District</b>	<b>1037</b>	<b>1041</b>	<b>1052</b>	<b>1081</b>	<b>1052</b>	<b>1002</b>	<b>970</b>	<b>990</b>	<b>971</b>	<b>-19</b>
<b>Change</b>	<b>1</b>	<b>4</b>	<b>11</b>	<b>29</b>	<b>-29</b>	<b>-50</b>	<b>-32</b>	<b>20</b>	<b>-19</b>	

\*FY 25 enrollment numbers in this chart are based on projections made for the school district by NESDEC.

Student population is not the only factor that dictates staffing levels. Student needs and interests also play a significant role. The numbers and type of staff required are dictated by student and program needs. The next section provides a summary of staffing required to support the programming needs of our students in FY 25.

### Personnel

The FY25 budget includes a decrease in faculty/staff of 1.2% (2.44 full-time equivalent positions). This decrease is due to staffing needs as well as certain changes in educational programming. District level program and support personnel FTE, including administration, facilities and support staff has not changed from FY 24. All staffing changes have resulted from specific needs at the school levels. Please see the Staffing Plan shown on page 5 for more details of these changes.

It is important to remember that even while our staffing FTE has decreased overall, in FY 25 we have shifted salaries and benefits for two FY 24 ESSER-funded positions and have continued to

budget in FY 25 for one partially funded Title I position that was already shifted into the general budget in FY 24. These necessary changes were caused by a reduction in our Title I allocation and the expiration of COVID-related ESSER funding. These staffing shifts have resulted in an increase in general funding needs, just to maintain the same level of services in our schools.

At the elementary level, there is a net increase in staffing of 2.72 FTE. This increase is primarily driven by Special Education-based student needs, including the shift of 2.0 FTE paraeducator positions from the junior high to the elementary school and the addition of 2.0 FTE health assistants to our elementary staffing. Other changes include the elimination of unfilled lunch monitor positions (0.80 FTE), the elimination of a 0.4 FTE unfilled vacancy in speech services, as well as a slight decrease (0.08 FTE) in administrative support due to a flexible scheduling model.

The increase at the elementary level is more than offset by a 5.16 FTE decrease in staffing at the middle and high school levels. These staffing changes are a result of shifting student demographics, the elimination of lunch monitor positions (-1.2 FTE), a planned retirement that will not be filled (-1.0 FTE), a shift in Student Services resource from the junior senior high to the elementary level (-2.0 FTE) and a slight decrease (0.16 FTE) in administrative support due to a flexible scheduling model.

Changes in educational programming at the junior and high school levels have resulted in some additional staffing reductions. In FY 24, a full-time world language position was changed to a 0.5 FTE position based on low student enrollment in the subject area. In our FY 25 budget, this position has been fully eliminated as we pursue other avenues to provide alternative educational programming for the small number of students who remain in the program at the end of the end of the FY 24 school year. In addition, in FY 24, we added a 0.6 FTE art teaching position to the high school. This was not an increase in resources; rather it represented a necessary educational alternative for students as we faced hiring challenges in filling a 1.0 FTE vacancy in Industrial Arts. In our proposed FY 25 budget, we have retained this 0.6 FTE art position, but have eliminated the remaining 0.4 FTE vacancy in Industrial Arts.



## Staffing Plan

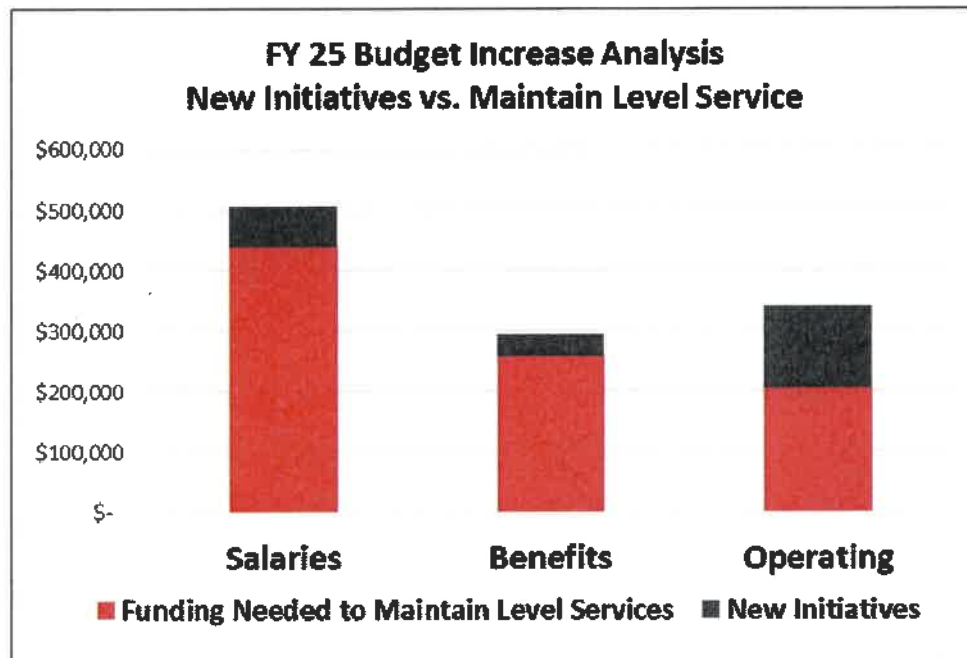
### District Staffing Profile - All Funds

Staffing Analysis by F.T.E.	Proposed Staffing FY25			Budget Report FY25			Notes:
	NES	JRHS	SBS	2023-24	2024-2025 As Budgeted	Change As shown in FY25 Budget Report	
<b>Building Specific Personnel:</b>							
Administrative Staff	2.66	1.10	2.64	6.40	6.40	0.00	
Administrative Support Staff	1.72	1.30	1.84	5.10	4.86	(0.24)	Reduction of 3 FT Support Staff from 1.0 FTE to 0.92 FTE
Health Aides	2.00	0.00	0.00	0.00	2.00	2.00	New Positions added 23-24. Not budgeted in 23-24.
Monitors	0.00	0.00	0.00	2.00	0.00	(2.00)	Elimination of Lunch Monitor positions
<b>Professional Staff</b>							
Preschool	2.00	0.00	0.00	2.00	2.00	0.00	
Kindergarten	5.00	0.00	0.00	5.00	5.00	0.00	
1st Grade	4.00	0.00	0.00	3.00	4.00	1.00	
1st/2nd Grade	2.00	0.00	0.00	2.00	2.00	0.00	
2nd Grade	3.00	0.00	0.00	4.00	3.00	(1.00)	
3rd Grade	5.00	0.00	0.00	4.00	5.00	1.00	
4th Grade	3.00	0.00	0.00	4.00	3.00	(1.00)	
5th Grade	4.00	0.00	0.00	4.00	4.00	0.00	
Art (Visual)	1.00	1.00	1.60	3.00	3.60	0.60	Addition of 0.6 FTE Art Teacher.
Athletics	0.00	0.00	0.00	0.00	0.00	0.00	AD Shift to Administration.
Computer Education	1.00	0.40	0.60	2.00	2.00	0.00	
English Language Arts/ESOL	3.40	3.50	4.10	11.00	11.00	0.00	1.0 FTE Elem Literacy Coach, Formerly Grant-funded
Foreign Language	0.00	1.00	1.00	3.00	2.00	(1.00)	Reduction of 0.5 FTE 23-24; Add 1 reduction of 0.5 FTE 24-25.
Guidance	1.00	1.76	1.84	4.60	4.60	0.00	
Wellness (PE/Health)	1.00	1.40	1.20	3.60	3.60	0.00	
Consumer Science	0.00	0.60	0.40	1.00	1.00	0.00	
Math/Business Education	0.00	3.00	4.00	7.80	7.00	(0.80)	Reduction for Retirement 0.80 FTE
Music/Performing Arts	1.00	1.00	1.00	3.00	3.00	0.00	
Science/Tech. Ed./Engineering	0.00	3.00	4.60	8.20	7.60	(0.60)	Reduction for Retirement 0.20 FTE; Reduction of 0.4 FTE Ind Arts
Social Studies	0.00	3.00	4.00	7.00	7.00	0.00	
Special Education	8.00	4.40	4.60	17.00	17.00	0.00	3.0 FTE grant-funded from IDEA.
Speech	2.00	0.60	0.40	3.40	3.00	(0.40)	Reduction of 0.40 FTE Speech (0.2 FTE Grant/0.2 FTE GF)
OT/PT	1.20	0.40	0.00	1.60	1.60	0.00	
Health Services	1.00	0.40	0.60	2.00	2.00	0.00	
Library Media	1.00	0.40	0.60	2.00	2.00	0.00	
<b>Paraprofessionals/Tutors</b>							
Regular Education	10.40	0.50	0.10	11.00	11.00	0.00	Includes 2.0 FTE grant-funded Tutors
Special Education	28.00	7.60	5.40	41.00	41.00	0.00	
<b>Total Building Specific Personnel</b>	<b>91.66</b>	<b>38.86</b>	<b>43.18</b>	<b>173.70</b>	<b>171.26</b>	<b>(2.44)</b>	
<b>District Program &amp; Support Personnel</b>							
Student Services	0.00	0.00	0.00	3.40	3.40	0.00	
Social Worker	0.00	0.00	0.00	2.00	2.00	0.00	1.0 FTE ESSER-funded Social Worker moved to GF 24-25
School Psychologists	0.00	0.00	0.00	2.00	2.00	0.00	
General Administration	0.00	0.00	0.00	3.00	3.00	0.00	
Business & Other Support Services	0.00	0.00	0.00	4.00	4.00	0.00	
Information Technology	0.00	0.00	0.00	5.00	5.00	0.00	
Buildings and Grounds	0.00	0.00	0.00	6.90	6.90	0.00	
<b>Total District &amp; Support Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26.30</b>	<b>26.30</b>	<b>0.00</b>	
<b>TOTAL SAU31 STAFF</b>	<b>91.66</b>	<b>38.86</b>	<b>43.18</b>	<b>200.00</b>	<b>197.56</b>	<b>(2.44)</b>	<b>-1.2%</b>

## **Analysis of Changes for FY 25**

The proposed budget represents a 4.3% increase over the FY24 budget. The total budgetary increase is \$1,140,497. Overall, the total impact of all new changes in programming and positions (see detail above) resulted in an increase of \$237,791. However, increasing recurring costs for ongoing programming and operational needs resulted in an increase of \$902,706 when compared to the total costs for the same service levels in FY24. In the chart below, the black sections of the bars represent the cost associated with new changes; red bars represent costs needed to maintain a level service model.

	Total Increase (Decrease)	New	Level
Salaries	\$ 506,492	\$ 67,006	\$ 439,486
Benefits	\$ 293,410	\$ 35,706	\$ 257,705
Operating	\$ 340,594	\$ 135,079	\$ 205,515
<b>Total</b>	<b>\$ 1,140,497</b>	<b>\$ 237,791</b>	<b>\$ 902,706</b>



**Salaries:** In our proposed FY 25 budget, changes in salaries have resulted in a total increase of \$506,492. The “new” changes shown in the Staffing Analysis section above resulted in an overall increase of \$67,006 in salaries. Increases in salaries for existing staff and staffing “breakage” have resulted in an overall increase in salaries of \$439,486. This amount includes salary adjustments made in accordance with our salary comparison study performed in the spring of 2023, the third-year salary increases negotiated as part of the recent NTA collective bargaining agreement, and the second-year salary increases negotiated as part of the NSSA collective bargaining agreement.

**Benefits:** In our proposed FY 25 budget, benefits costs have increased by a total of \$293,410. Proposed changes in staffing have increased benefit costs by a total of \$35,706; benefits costs for

existing staff have increased by \$257,705. This increase is primarily driven by an increase in health and dental insurance premiums of 3.7% and 4.7% respectively.

**Operating:** Overall, operating costs in our FY 25 proposed budget have increased by \$340,594, due primarily to inflationary pressures on goods and services in most areas of operations. Of this amount, only \$135,079 is due to “new” initiatives; the remainder of the increase corresponds to costs associated with a level operational model. The largest new operating increases are a result of implementing our new Capital Improvement and Facilities Maintenance plan, necessary cybersecurity initiatives, and increased professional salaries and services to support our ongoing curriculum initiatives. See the table below for additional details of the new operational changes in our proposed budget.

Program/Operational Change Type	FY 24 Budget Amount	FY 25 Budget Amount	Increase/Decrease	Notes
Cyber Security Initiatives	\$ 131,790.00	\$ 160,480.00	\$ 28,690.00	
Capital Improvements-Facilities	\$ 305,517.00	\$ 358,092.00	\$ 52,575.00	Repairs and Maintenance Increased funding FY 25
Professional Salaries-Curriculum	\$ 45,000.00	\$ 69,000.00	\$ 24,000.00	Increase in Salaries for Training and Development
Professional Services-Curriculum	\$ 238,301.00	\$ 283,301.00	\$ 45,000.00	Increase in Professional Development-Teachers
Decrease in Supplies-Elem	\$ 91,810.00	\$ 86,994.00	\$ (4,816.00)	
Decrease in Supplies-MS	\$ 60,617.00	\$ 50,247.00	\$ (10,370.00)	
<b>Total Cost of Operational Changes FY 25</b>	<b>\$ 873,035.00</b>	<b>\$ 1,008,114.00</b>	<b>\$ 135,079.00</b>	

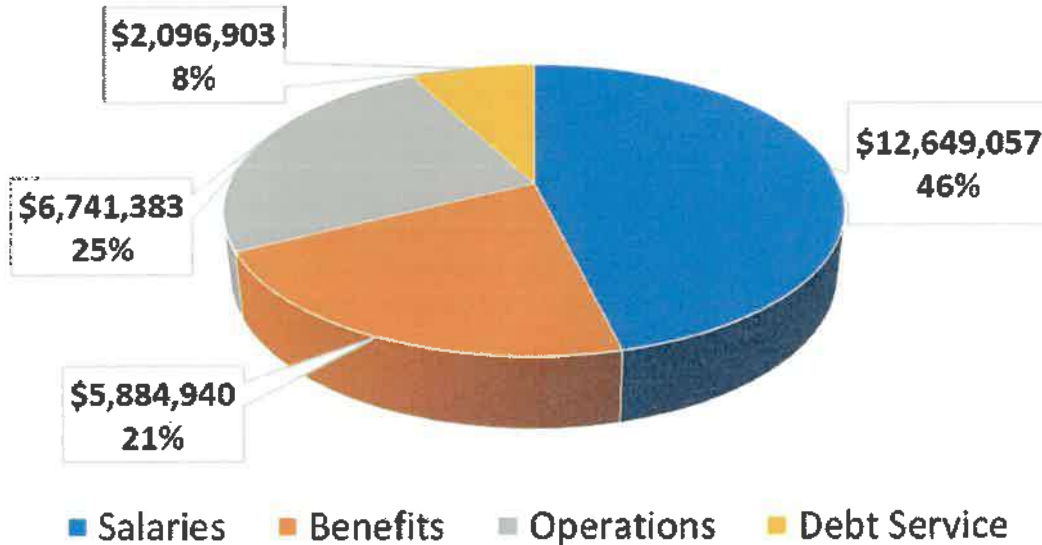
## Breakdown of Expenditures by Category

### FY25 General Fund Proposed Budget

<i>Expenditure Budget: General Fund &amp; Food Service</i>	<i>Expended 20-21</i>	<i>Expended 21-22</i>	<i>Expended 22-23</i>	<i>Adopted 23-24</i>	<i>Proposed 24-25</i>	<i>Change (Decrease)</i>	<i>% Increase (Decrease)</i>
<b>Operating Expenses</b>							
Newmarket Elementary	\$ 7,458,423	\$ 7,943,816	\$ 7,933,623	\$ 8,368,059	\$ 9,074,362	\$ 706,303	8.4%
Newmarket Junior High	\$ 3,630,220	\$ 3,641,887	\$ 3,721,841	\$ 3,922,268	\$ 3,920,930	\$ (1,339)	0.0%
Newmarket High School	\$ 4,479,106	\$ 5,478,468	\$ 5,902,994	\$ 6,357,415	\$ 6,447,089	\$ 89,674	1.4%
Student Services-District	\$ 1,354,578	\$ 1,784,770	\$ 2,002,689	\$ 1,965,093	\$ 2,032,210	\$ 67,116	3.4%
Technology	\$ 466,624	\$ 607,406	\$ 629,691	\$ 702,216	\$ 767,423	\$ 65,207	9.3%
Facilities-District	\$ 163,051	\$ 161,644	\$ 197,948	\$ 534,330	\$ 571,740	\$ 37,410	7.0%
Food Service	\$ 305,310	\$ 484,659	\$ 435,587	\$ 421,062	\$ 435,061	\$ 13,999	3.3%
Curriculum, Assessment & General Admin	\$ 956,081	\$ 842,869	\$ 923,777	\$ 915,171	\$ 1,028,644	\$ 113,473	12.4%
Business and Support Services	\$ 735,393	\$ 787,142	\$ 837,277	\$ 947,193	\$ 997,921	\$ 50,728	5.4%
<b>Total Expense</b>	<b>\$19,548,786</b>	<b>\$21,732,661</b>	<b>\$22,585,426</b>	<b>\$24,132,808</b>	<b>\$25,275,380</b>	<b>\$1,142,572</b>	<b>4.7%</b>
<b>Debt Service Expenses</b>							
Principal	\$ 690,000	\$ 725,000	\$ 765,000	\$ 805,000	\$ 845,000	\$ 40,000	5.0%
Interest	\$ 1,408,090	\$ 1,372,008	\$ 1,334,013	\$ 1,293,978	\$ 1,251,903	\$ (42,075)	-3.3%
<b>Total Expense</b>	<b>\$2,098,090</b>	<b>\$2,097,008</b>	<b>\$2,099,013</b>	<b>\$2,098,978</b>	<b>\$2,096,903</b>	<b>\$ (2,075)</b>	<b>-0.1%</b>
<b>Total Operations &amp; Debt</b>	<b>\$21,646,876</b>	<b>\$23,829,669</b>	<b>\$24,684,439</b>	<b>\$26,231,785</b>	<b>\$27,372,282</b>	<b>\$1,140,497</b>	<b>4.3%</b>



## Newmarket School District Expenditures By Category



### Revenue

District revenues are composed of three primary sources: Local Revenues, State Revenues and Federal Revenues. The Estimated District Assessment represents our calculated estimate of the total budget funding that would come from local taxation in the proposed FY 25 budget, and it is important to understand that this is simply a mathematical estimate. Our estimate assumes that estimated revenues come in as anticipated, all budgeted funds are fully expended and no changes occur when Federal and State funding is finalized. These conditions rarely exist at the close of any fiscal year; inevitably revenues and actual expenditures have variances from budgeted amounts each year.

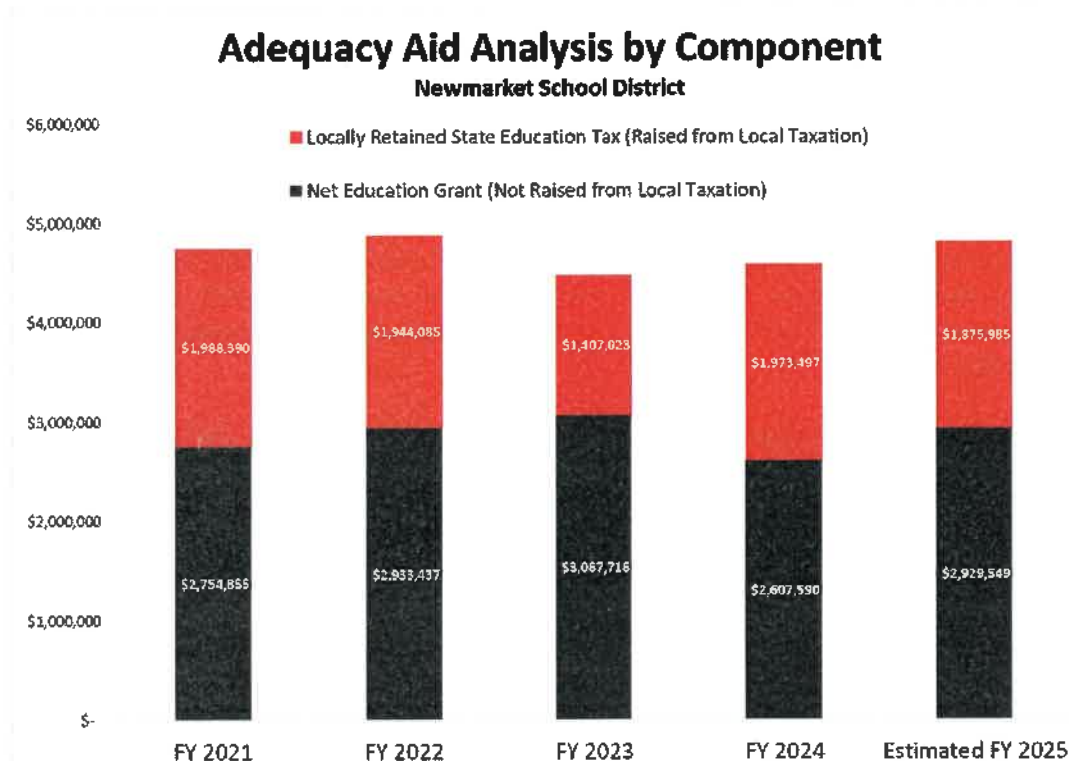
Local revenues are estimated to increase by \$327K from our FY 24 budgeted local revenues. Significant factors in this increase are anticipated increases in Food Service revenues, earnings on investments and increases in tuition revenues. District Assessment also is estimated to increase by \$199K, but it is important to note that the final district assessment for FY 25 will not be calculated until the tax rate is set in the fall of 2024.

State revenues are expected to increase by a total of \$204K from our FY 24 revenues, due primarily to estimated increases in FY 25 Adequacy aid allocations, as provided by the DOE on 11/15/23. In FY 24, we received a higher amount of adequacy aid than anticipated when we established our FY 24 proposed budget. When we set the budget for FY 24, we anticipated \$2.3 million in adequacy aid; we received \$2.6 million due to some changes in the state funding formula. Based on the 11/16/23 estimates, we expect a net increase of approx. \$224K in state aid (Adequacy Aid and State Education Tax) from FY 24. Other State Aid includes estimated Education Freedom Grants as well as Differentiated Special Education Aid.

**A Note About State Adequacy Aid and State-Wide Education Property Tax (SWEPT):**

School districts build budgets a year in advance of receiving final education revenue amounts from the State. Obviously, if revenue amounts are fairly stable and do not vary much year-to-year, it is much easier to predict our revenue streams as part of the budgeting process. However, for the past several years our revenue stream from the state has experienced significant variances, specifically within the relationship between the State-Wide Education Property Tax (SWEPT) and the Adequacy Aid. SWEPT is technically a state revenue, however it is important to remember that this amount is still raised locally in Newmarket via property taxes. When SWEPT increases, so do the tax impacts on Newmarket property owners. In the chart below, please note the significant increase in SWEPT that we experienced in FY 24 (shown in red); Newmarket residents were required to raise an additional \$566K in SWEPT than was raised by local taxation in FY 23. In addition, our total state aid in both FY 23 and FY 24 were both significantly lower than aid received in FY 22 (-\$403K and -\$296K respectively). The combination of increased SWEPT and reduced overall State Aid has been very impactful on the local tax rates, especially in FY 24. Unfortunately, this trend of variability is expected to continue.

Federal Program revenues are also expected to decrease sharply in FY 25 as ESSER II and ESSER III funding expires. Once again, we anticipate an overall decrease in Title I, Title IIA, IDEA and other program funding in FY 25. Federal Child Nutrition revenue is expected to return to normal levels following the expiration of COVID-related increases in reimbursements and COVID-related grant funding available in prior years.



## FY25 General Fund Proposed Budget

<i>Revenues</i>	<i>Received 20-21</i>	<i>Received 21-22</i>	<i>Received 22-23</i>	<i>Estimated 23-24</i>	<i>Estimated 24-25</i>	<i>Change (Decrease)</i>
<b>Local Revenues</b>						
District Assessment	\$ 16,196,879	\$ 17,410,242	\$ 18,270,622	\$ 21,422,237	\$ 21,621,413	\$ 199,176
Earnings on Investments	\$ 8,649	\$ 4,372	\$ 93,963	\$ 4,200	\$ 40,000	\$ 35,800
Food Service Sales	\$ 687	\$ 30,642	\$ 263,773	\$ 180,000	\$ 279,061	\$ 99,061
Tuition From Others	\$ 25,549	\$ 27,298	\$ 54,998	\$ 30,000	\$ 43,000	\$ 13,000
Other Local Revenues	\$ 227,438	\$ 43,123	\$ 177,022	\$ 25,000	\$ 5,000	\$ (20,000)
<b>State Revenues</b>						
Net Education Grant*	\$ 2,754,855	\$ 2,933,449	\$ 3,067,797	\$ 2,607,590	\$ 2,929,549	\$ 321,959
State Education Tax*	\$ 1,988,390	\$ 1,944,085	\$ 1,407,023	\$ 1,973,497	\$ 1,875,985	\$ (97,512)
Special Education Aid	\$ 239,513	\$ 252,110	\$ 505,960	\$ 320,000	\$ 296,275	\$ (23,725)
Vocational Aid	\$ 9,821	\$ 9,203	\$ 14,326	\$ 9,200	\$ 11,000	\$ 1,800
Child Nutrition	\$ 5,482	\$ 6,825	\$ 6,184	\$ 6,000	\$ 6,000	\$ -
Other State Aid	\$ 8,801	\$ 9,653	\$ 144,620	\$ 9,000	\$ 10,000	\$ 1,000
<b>Federal Revenues</b>						
Federal Grants **	\$ 1,086,499	\$ 992,475	\$ 1,218,432	\$ 700,000	\$ 400,000	\$ (300,000)
Federal-Child Nutrition	\$ 260,211	\$ 557,799	\$ 155,250	\$ 235,062	\$ 150,000	\$ (85,062)
Federal-Medicaid	\$ 106,545	\$ 176,980	\$ 115,441	\$ 110,000	\$ 105,000	\$ (5,000)
<b>Total Income</b>	<b>\$ 22,919,320</b>	<b>\$ 24,398,255</b>	<b>\$ 25,495,411</b>	<b>\$ 27,631,785</b>	<b>\$ 27,772,282</b>	<b>\$ 140,497</b>

## FY25 General Fund Proposed Budget

<i>Expenditure Budget: General Fund &amp; Food Service</i>	<i>Expended 20-21</i>	<i>Expended 21-22</i>	<i>Expended 22-23</i>	<i>Adopted 23-24</i>	<i>Proposed 24-25</i>	<i>Change (Decrease)</i>	<i>% Increase (Decrease)</i>
<b>Operating Expenses</b>							
Newmarket Elementary	\$ 7,458,423	\$ 7,943,816	\$ 7,933,623	\$ 8,368,059	\$ 9,074,362	\$ 706,303	8.4%
Newmarket Junior High	\$ 3,630,220	\$ 3,641,887	\$ 3,721,841	\$ 3,922,268	\$ 3,920,930	\$ (1,339)	0.0%
Newmarket High School	\$ 4,479,106	\$ 5,478,468	\$ 5,902,994	\$ 6,357,415	\$ 6,447,089	\$ 89,674	1.4%
Student Services-District	\$ 1,354,578	\$ 1,784,770	\$ 2,002,689	\$ 1,965,093	\$ 2,032,210	\$ 67,116	3.4%
Technology	\$ 466,624	\$ 607,406	\$ 629,691	\$ 702,216	\$ 767,423	\$ 65,207	9.3%
Facilities-District	\$ 163,051	\$ 161,644	\$ 197,948	\$ 534,330	\$ 571,740	\$ 37,410	7.0%
Food Service	\$ 305,310	\$ 484,659	\$ 435,587	\$ 421,062	\$ 435,061	\$ 13,999	3.3%
Curriculum, Assessment & General Admin	\$ 956,081	\$ 842,869	\$ 923,777	\$ 915,171	\$ 1,028,644	\$ 113,473	12.4%
Business and Support Services	\$ 735,393	\$ 787,142	\$ 837,277	\$ 947,193	\$ 997,921	\$ 50,728	5.4%
<b>Total Expense</b>	<b>\$19,548,786</b>	<b>\$21,732,661</b>	<b>\$22,585,426</b>	<b>\$24,132,808</b>	<b>\$25,275,380</b>	<b>\$1,142,572</b>	<b>4.7%</b>
<b>Debt Service Expenses</b>							
Principal	\$ 690,000	\$ 725,000	\$ 765,000	\$ 805,000	\$ 845,000	\$ 40,000	5.0%
Interest	\$ 1,408,090	\$ 1,372,008	\$ 1,334,013	\$ 1,293,978	\$ 1,251,903	\$ (42,075)	-3.3%
<b>Total Expense</b>	<b>\$2,098,090</b>	<b>\$2,097,008</b>	<b>\$2,099,013</b>	<b>\$2,098,978</b>	<b>\$2,096,903</b>	<b>\$ (2,075)</b>	<b>-0.1%</b>
<b>Total Operations &amp; Debt</b>	<b>\$21,646,876</b>	<b>\$23,829,669</b>	<b>\$24,684,439</b>	<b>\$26,231,785</b>	<b>\$27,372,282</b>	<b>\$1,140,497</b>	<b>4.3%</b>
Grant Expenditures Budgeted**	\$ 500,000	\$ 500,000	\$ 700,000	\$ 700,000	\$ 400,000	\$ (300,000)	
<b>Total Expense</b>	<b>\$660,000</b>	<b>\$500,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$400,000</b>	<b>\$ (300,000)</b>	
<b>Total Expenses</b>	<b>\$22,146,876</b>	<b>\$24,329,669</b>	<b>\$25,384,439</b>	<b>\$26,931,785</b>	<b>\$27,772,282</b>	<b>\$840,497</b>	

\* Net Education Grant and State Education Tax updated 11-16-23 after DOE released estimated FY 25 grants. These estimates are received in the middle of November each year.

\*\* The total Operating Budget in FY25 will include an estimated \$400,000 in Federal Grant revenues. The reduction in anticipated grants for 24-25 relates to the expiration of ESSER funds. Amounts received and expended under Federal Grants will not be raised by local taxation, but do factor in when calculating the estimated district assessment.

## Summary

The proposed FY25 budget represents careful planning and the balancing of the needs of our students with the needs of the taxpayers. Despite significant challenges presented by the state shifting more of the tax burden onto the local taxpayers and the loss of federal ESSER funding I am pleased to report that the proposed FY25 budget meets all of our established budget goals. The Newmarket Community takes great pride in its schools. Your support for this budget is greatly appreciated.

Sincerely,  
Todd Allen  
Superintendent of School







## *Elementary School Budget Proposal*

*Presented by Sean Pine, Principal*

When developing the NES budget, the leadership team targeted our budget request towards continued enhancement of the academic growth and social development of the children. The main drivers of the elementary budget requests this year are the funding for the instructional materials for our Bridges math program, which is used by each grade level in the building. Additionally, you will note a request for funding for the adoption of a core literacy program which will be implemented in the fall of 2024, for our students in kindergarten through the fifth grade. This request is based on an extensive review we conducted with the staff in the building last year. Our staff shared that a core program for literacy instruction will help enhance our literacy instructional practices in the classroom setting. The monies requested will cover the initial cost of the program and the associated professional development to effectively utilize the program in the classroom setting.

One of the ongoing challenges we are faced with is how to address the ever-increasing need to support our students' social, emotional, and academic needs. Currently we have a Multi Tired System of Support (MTSS) place to help address and identify the needs of our students. Additionally, our counseling team regularly works with children and their families by utilizing resources available in the building and in the greater seacoast area. The school Social Worker position is currently grant funded; however, this grant will expire at the end of the 23-24 academic year. We are requesting that this position be funded directly by the school district. Our social worker has a vital role in helping us to provide support services to our children and the and the NES community at large. We know addressing the academic and social needs of children will help to ensure the best overall growth of our children. We are also requesting additional funds to help us further enhance our Music and Technology offerings. Opportunities like these provide the children the opportunity to further their learning and passions outside the traditional classroom setting.

### **NES Projected Enrollment**

The Elementary School serves students from preschool through grade 5. The preschool serves pre-kindergarten students with IEPs who are joined by a group of non-identified peers. In grades k through 5, the instructional program is supported by appropriate class sizes. We have two multi-grade classrooms serving students in 1<sup>st</sup> & 2<sup>nd</sup> grades. Art, music, physical education, library media and technology are provided to all students. Programs in Title 1, Special Education and English Language Learners (ELL) are designed to meet the special needs of identified students.

The district uses the maximum class size guidelines of 18 students in Preschool through grade 2 and 22 students in grades 3 through 5 to effectively implement the district curriculum. Projected enrollments for the 2024-25 school year are shown in the chart below.



Elementary School	Early Childhood		Grades					Total
	PreK	K	1	2	3	4	5	
Oct. 2023 Enrollment	32	86	66	85	62	64	79	476
Number of Sections	4	5	4	5	4	4	4	30 Sections /28 Teachers
Average Class Size	8	17	16.5	17	15.5	16	19.75	
2024 Projected Enrollment	40	80	86	66	85	62	64	485
Number of Sections	4	5	5	4	5	3	4	30 Sections/ 28 Teachers
Projected Average Class Size for FY 24	10	16	17.2	16.5	17	20.6	16	

Newmarket Elementary School		Expended 20-21	Expended 21-22	Expended FY 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change	% Increase / (Decrease)
<b>SALARIES - STAFF</b>								
Administrator	\$	242,607	\$ 249,710	\$ 272,082	\$ 285,013	\$ 305,327	\$ 20,314	7.1%
Administrative Support	\$	76,834	\$ 86,271	\$ 90,689	\$ 95,693	\$ 95,585	\$ (108)	-0.1%
Professional	\$	3,287,668	\$ 3,454,221	\$ 3,264,093	\$ 3,436,450	\$ 3,667,564	\$ 231,113	6.7%
Paraprofessionals, Tutors and Monitors	\$	680,191	\$ 701,574	\$ 730,979	\$ 1,000,263	\$ 1,016,260	\$ 15,997	1.6%
Other Educational	\$	73,339	\$ 69,246	\$ 55,369	\$ 100,601	\$ 103,488	\$ 2,887	2.9%
Facilities	\$	123,453	\$ 116,337	\$ 100,642	\$ -	\$ -	\$ -	0.0%
Other Non-Instructional	\$	-	\$ -	\$ 540	\$ 200	\$ 62,256	\$ 62,056	31028.2%
<b>Total Salaries</b>	\$	<b>4,484,092</b>	\$ <b>4,677,361</b>	\$ <b>4,514,394</b>	\$ <b>4,918,220</b>	\$ <b>5,250,480</b>	\$ <b>332,260</b>	<b>6.8%</b>
<b>BENEFITS</b>								
FICA	\$	334,811	\$ 345,143	\$ 338,080	\$ 381,227	\$ 384,623	\$ 3,396	0.9%
NHRS Contributions	\$	670,791	\$ 815,099	\$ 795,211	\$ 789,696	\$ 845,385	\$ 55,689	7.1%
Health/Dental Insurance	\$	914,511	\$ 930,008	\$ 997,203	\$ 1,067,491	\$ 1,227,243	\$ 159,752	15.0%
Other Benefits	\$	56,775	\$ 51,123	\$ 125,593	\$ 74,095	\$ 108,425	\$ 34,330	46.3%
<b>Total Benefits</b>	\$	<b>1,976,887</b>	\$ <b>2,141,373</b>	\$ <b>2,256,087</b>	\$ <b>2,312,509</b>	\$ <b>2,565,676</b>	\$ <b>253,167</b>	<b>10.9%</b>
<b>OPERATION</b>								
Supplies	\$	91,200	\$ 108,350	\$ 78,721	\$ 91,810	\$ 86,994	\$ (4,816)	-5.2%
Textbooks	\$	137,381	\$ 7,436	\$ 29,046	\$ 24,681	\$ 70,543	\$ 45,862	185.8%
Software	\$	16,855	\$ 17,493	\$ 25,666	\$ 19,710	\$ 21,110	\$ 1,400	7.1%
Professional Development	\$	4,769	\$ 9,264	\$ 15,802	\$ 40,831	\$ 44,831	\$ 4,000	9.8%
Printing/Postage	\$	5,080	\$ 6,596	\$ 11,332	\$ 18,252	\$ 14,702	\$ (3,550)	-19.4%
Professional Services	\$	114,321	\$ 369,013	\$ 386,742	\$ 451,019	\$ 445,532	\$ (5,487)	-1.2%
Equipment	\$	288,158	\$ 170,068	\$ 88,084	\$ 70,020	\$ 113,141	\$ 43,121	61.6%
Furniture	\$	3,055	\$ 10,774	\$ 7,390	\$ 11,393	\$ 19,845	\$ 8,452	74.2%
Professional Dues & Fees	\$	3,590	\$ 2,813	\$ 2,498	\$ 4,000	\$ 3,551	\$ (449)	-11.2%
Repairs & Maintenance	\$	152,648	\$ 247,420	\$ 282,132	\$ 134,690	\$ 153,741	\$ 19,051	14.1%
Tuition	\$	55,831	\$ 33,415	\$ 84,656	\$ 109,457	\$ 127,900	\$ 18,443	16.8%
Utilities/Fuel	\$	126,555	\$ 142,440	\$ 151,074	\$ 161,467	\$ 156,317	\$ (5,150)	-3.2%
Insurances and Other Operational Expenses	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	\$	<b>997,444</b>	\$ <b>1,125,083</b>	\$ <b>1,163,142</b>	\$ <b>1,137,330</b>	\$ <b>1,258,207</b>	\$ <b>120,877</b>	<b>10.6%</b>
<b>TOTAL</b>	\$	<b>7,458,423</b>	\$ <b>7,943,816</b>	\$ <b>7,933,623</b>	\$ <b>8,368,059</b>	\$ <b>9,074,362</b>	\$ <b>706,303</b>	<b>8.4%</b>

#### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Professional	\$ 231,113	Most of this variance stems from the shift of a teaching position that was grant funded in 23-24, but moved to the General Fund in 24-25.
Other Non-Instructional	\$ 62,056	This amount stems from two (2) new positions added in 24-25 -Health Aides.
Health/Insurance	\$ 159,752	3.7% increase health; 4.7 % increase dental
Other Benefits	\$ 34,330	Severance for retiring staff members.
Textbooks	\$ 45,862	New Literacy and Math Materials
Equipment	\$ 43,121	This stems primarily from replacing computer devices in accordance with our replacement cycle.



## *Junior High School Budget Proposal*

Presented by Andrew Korman, Principal

Newmarket Junior High School currently serves 229 students in grades 6-8 in a middle school, team-based model. Each grade level team consists of four content area teachers (English, Math, Science, and Social Studies) as well as support from special education case managers and various paraprofessionals. In addition to our core courses, junior high students have the opportunity to participate in additional courses including physical education, health, art, band, chorus, foreign language, computer science, and S.T.E.A.M. (Science, Technology, Engineering, Arts, and Mathematics). As part of each student's current schedule, there are dedicated periods for targeted intervention in the form of advisory and W.I.N. (What I Need) periods. By having a diverse course and program offerings, we look to engage all of our students to explore their passions and find new interests to inspire lifelong learning.

As we look forward to the next school year and beyond, we will continue to re-imagine the junior high experience and more fully embracing a middle school mindset for all of our students. To that end, we have implemented a new middle school specific schedule that is tailored to meet the unique needs of this age group. We have already begun to see dividends on the new schedule in terms of an increase in academic time and a reduction in overall discipline. Anecdotally, students are reporting a strong sense of community and recognition that their programming is separate from that of the high school. We will continue to build upon this middle school model and refine the experience for the students and staff for the 2024-2025 school year.

### **Junior High Projected Enrollment**

Overall enrollment for 2024-25 is projected to be 233 students, which represents an increase of four students from our most current enrollment. As a result, we are projecting average class sizes for core academics classes at 19 students for 6<sup>th</sup> grade, 20 students for 7<sup>th</sup> grade, and 18 students for 8<sup>th</sup> grade. Our unified arts courses are projected to average 17 students across all course and grade levels. These numbers will allow us to continue to maintain our current team-based model of teaching and learning while continuing to provide opportunities to effectively support all of our students.

<b>Grade Level</b>	<b>FY24 Enrollment</b>	<b>Projected FY25</b>
<b>6</b>	83	79
<b>7</b>	71	83
<b>8</b>	75	71
<b>Unified Arts</b>	229	233
<b>Totals</b>	229	233

## Operating Costs

Operating costs for the junior high are up slightly. Some of the major categories that are driving the budget increase are in the areas of benefits and operations. Specifically, within operations, there is a noticeable (97.1%) increase in the textbooks line that is due to the shift of our math program from federal funds back onto the local budget. The cost of the materials is split between the junior high and high school budgets. As mentioned in prior budget cycles, we have seen a spike in interest in courses that require a high amount of consumable material and the need for furniture in these spaces (i.e., the creation of an additional Art room to accommodate student interest). As a result, the furniture line (+157.8%) and equipment line (+19.2%) increased to account for the purchase of new seats and materials. We expect this trend to continue as these hands-on courses are extremely popular with our junior high students. Perhaps predictably with all the additional use, equipment is breaking and in need of repair. Specifically, equipment within the art and music departments is failing and needs to be repaired in order to keep our programs operational.

<b>Newmarket Junior High</b>		<b>Expended 20-21</b>	<b>Expended 21-22</b>	<b>Expended 22-23</b>	<b>Approved Budget FY 23-24</b>	<b>Proposed Budget 24-25</b>	<b>Change</b>	<b>% Increase (/Decrease)</b>
<b>SALARIES - STAFF</b>								
Administrator	\$	102,592	\$ 115,382	\$ 122,288	\$ 126,522	\$ 135,583	\$ 9,061	7.2%
Administrative Support	\$	42,587	\$ 59,069	\$ 71,319	\$ 55,906	\$ 42,485	\$ (13,421)	-24.0%
Professional	\$	1,669,915	\$ 1,580,797	\$ 1,700,913	\$ 1,740,304	\$ 1,786,971	\$ 46,667	2.7%
Paraprofessionals, Tutors and Monitors	\$	222,290	\$ 197,570	\$ 171,791	\$ 288,228	\$ 237,544	\$ (50,684)	-17.6%
Other Educational	\$	12,599	\$ 25,116	\$ 28,847	\$ 63,800	\$ 58,495	\$ (5,305)	-8.3%
Facilities	\$	67,979	\$ 47,939	\$ 40,097	\$ 1	\$ -	\$ (1)	-100.0%
<b>Total Salaries</b>	<b>\$</b>	<b>2,117,962</b>	<b>\$ 2,025,873</b>	<b>\$ 2,135,252</b>	<b>\$ 2,274,760</b>	<b>\$ 2,261,078</b>	<b>\$ (13,682)</b>	<b>-0.6%</b>
<b>BENEFITS</b>								
FICA	\$	159,983	\$ 150,790	\$ 158,377	\$ 178,079	\$ 166,208	\$ (11,870)	-6.7%
NHRS Contributions	\$	335,680	\$ 384,268	\$ 402,497	\$ 405,881	\$ 411,855	\$ 5,974	1.5%
Health/Dental Insurance	\$	365,768	\$ 341,622	\$ 405,792	\$ 415,555	\$ 464,039	\$ 48,484	11.7%
Other Benefits	\$	27,450	\$ 22,474	\$ 29,365	\$ 34,950	\$ 38,825	\$ 3,875	11.1%
<b>Total Benefits</b>	<b>\$</b>	<b>888,880</b>	<b>\$ 899,154</b>	<b>\$ 996,032</b>	<b>\$ 1,034,464</b>	<b>\$ 1,080,927</b>	<b>\$ 46,462</b>	<b>4.5%</b>
<b>OPERATIONS</b>								
Supplies	\$	35,491	\$ 49,827	\$ 38,109	\$ 60,617	\$ 50,247	\$ (10,370)	-17.1%
Textbooks	\$	90,476	\$ 8,951	\$ 11,272	\$ 10,592	\$ 20,880	\$ 10,288	97.1%
Software	\$	7,417	\$ 5,613	\$ 12,089	\$ 18,885	\$ 24,511	\$ 5,626	29.8%
Professional Development	\$	5,929	\$ 6,301	\$ 20,252	\$ 31,013	\$ 21,163	\$ (9,850)	-31.8%
Printing/Postage	\$	1,786	\$ 6,520	\$ 3,526	\$ 7,079	\$ 7,799	\$ 720	10.2%
Professional Services	\$	24,318	\$ 133,363	\$ 166,763	\$ 169,680	\$ 176,057	\$ 6,377	3.8%
Equipment	\$	50,196	\$ 76,461	\$ 72,266	\$ 37,753	\$ 44,990	\$ 7,237	19.2%
Furniture	\$	12,873	\$ 15,556	\$ 28,068	\$ 3,990	\$ 10,286	\$ 6,296	157.8%
Professional Dues & Fees	\$	830	\$ 2,962	\$ 2,645	\$ 5,203	\$ 3,245	\$ (1,958)	-37.6%
Repairs & Maintenance	\$	67,000	\$ 75,535	\$ 57,310	\$ 72,625	\$ 99,216	\$ 26,591	36.6%
Tuition	\$	246,648	\$ 230,659	\$ 71,831	\$ 69,500	\$ -	\$ (69,500)	-100.0%
Utilities/Fuel	\$	80,414	\$ 105,112	\$ 106,426	\$ 126,307	\$ 120,531	\$ (5,776)	-4.4%
Insurances and Other Operational Expenses	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$</b>	<b>623,378</b>	<b>\$ 716,860</b>	<b>\$ 590,557</b>	<b>\$ 613,044</b>	<b>\$ 578,925</b>	<b>\$ (34,119)</b>	<b>-5.6%</b>
<b>TOTAL</b>	<b>\$</b>	<b>3,630,220</b>	<b>\$ 3,641,887</b>	<b>\$ 3,721,841</b>	<b>\$ 3,922,268</b>	<b>\$ 3,920,930</b>	<b>\$ (1,339)</b>	<b>-0.03%</b>

### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Administrative Support	\$ (13,421)	This variance stems from flexible scheduling, resulting in an overall reduction in the number of scheduled work days.
Paraprofessional, Tutors & Monitors	\$ (30,684)	This amount stems from a shift in budgeted resources from MS to Elem, as well as the elimination of lunch monitors from our staffing model.
Health/Dental Insurance	\$ 46,464	3.7% Increase health; 4.7% Increase dental
Tuition	\$ (69,500)	This stems from students leaving the district, Students moving between schools and/or changes in student educational needs.



## *High School Budget Proposal*

Presented by Andrew Korman, Principal

Newmarket High School serves 283 students in grades 9-12 in a traditional 4x4 rotating block schedule. Students take 8 courses over a two-day (Red/Black) rotation for both semester and yearlong courses. Courses are offered at the College Preparatory, Honors, and Advanced Placement levels. During the 2023-24 school year, we offered 103 unique course offerings including seven Advanced Placement options (Literature and Composition, Statistics, Calculus A/B, Biology, Chemistry, US History and Environmental Science). Additionally, we have a partnership with Great Bay Community College to offer a dual enrollment Hospitality Managed course to students by utilizing a current Newmarket High School staff member as the instructor. Everyday 71 Newmarket students take advantage of various educational opportunities offered at the Seacoast School of Technology with Automotive Technology being the most popular course for Newmarket students. The Seacoast School of Technology's course offerings are generally broken into two sessions; with first year students during a morning session (7:30-9:00) and second year students during the afternoon (12:00-2:00) with all courses taking place on their Exeter campus. The remainder of the student's day is filled with traditional courses at the high school.

One of the results of the multiyear New England Association of Schools and Colleges (NEASC) accreditation process was that the Newmarket school district has recently adopted a vision of a graduate that will serve as a guiding statement about what we, the district and community, want our graduates to represent and aspire to. The vision of a graduate work was wide ranging and included various community conversations about what Newmarket values and wants from their high school graduates. While this vision of a graduate work, and other forthcoming NEASC-related work, does not have a direct impact on the financial operations of the building, it is important to note that the outcomes of this work may have future budgetary impacts as we continue to evolve with our understanding what it means to get a Newmarket diploma.

### **High School Enrollment**

Overall enrollment for 2024-25 is projected to be 283 students, which represents no change from our most current enrollment. Final class sizes and averages will not be available until the master scheduling process is complete after all students make their course selection. This process is typically completed in by late March/early April.

Grade Level	FY24 Enrollment	Projected FY25
9	71	75
10	75	71
11	60	75
12	75	60
PG	2	2
<b>Totals</b>	<b>283</b>	<b>283</b>



## Operating Costs

Major drivers for the increase occurring at the high school level is within the operations category, specifically, textbooks, tuition, and professional dues and fees. Within the textbook line (+51.7%) is the transfer of our math program over from previously being grant funded onto the local budget. The cost of the program is being split between the high school and middle school budgets. The biggest driver within the tuition line is the tuition rate set by the Seacoast School of Technology. We pay a per pupil cost at a predetermined rate and the rate and student participation increased this year, there was a large net increase (+30.3%). Finally, increases in athletic assignor fees and athletic cooperative team fees have led to significant increases in professional dues and fees (+32.9%)





## Newmarket High School

	Expended 2020-21	Expended 2021-22	Expended FY 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change	% Increase /(Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 157,315	\$ 157,963	\$ 228,772	\$ 270,358	\$ 289,997	\$ 19,639	7.3%
Administrative Support	\$ 85,126	\$ 93,740	\$ 100,281	\$ 144,365	\$ 131,287	\$ (13,078)	-9.1%
Professional	\$ 1,819,355	\$ 2,172,955	\$ 2,084,890	\$ 2,230,861	\$ 2,231,244	\$ 383	0.0%
Paraprofessionals, Tutors and Monitors	\$ 122,982	\$ 118,265	\$ 186,805	\$ 219,552	\$ 162,474	\$ (57,077)	-26.0%
Other Educational	\$ 103,527	\$ 90,359	\$ 148,419	\$ 157,118	\$ 143,004	\$ (14,114)	-9.0%
Facilities	\$ 51,118	\$ 4,109	\$ 94,267	\$ -	\$ -	\$ -	0.0%
Other Non-Instructional	\$ 700	\$ -	\$ 500	\$ 200	\$ 200	\$ -	0.0%
<b>Total Salaries</b>	<b>\$ 2,340,123</b>	<b>\$ 2,637,392</b>	<b>\$ 2,843,934</b>	<b>\$ 3,022,454</b>	<b>\$ 2,958,207</b>	<b>\$ (64,247)</b>	<b>-2.1%</b>
<b>BENEFITS</b>							
FICA	\$ 175,811	\$ 195,376	\$ 221,260	\$ 236,911	\$ 214,292	\$ (22,619)	-9.5%
NHRS Contributions	\$ 381,127	\$ 512,195	\$ 535,634	\$ 546,316	\$ 514,005	\$ (32,311)	-5.9%
Health/Dental Insurance	\$ 486,762	\$ 550,953	\$ 595,039	\$ 630,226	\$ 604,350	\$ (25,876)	-4.1%
Other Benefits	\$ 40,900	\$ 34,410	\$ 103,807	\$ 72,250	\$ 59,450	\$ (12,800)	-17.7%
<b>Total Benefits</b>	<b>\$ 1,084,599</b>	<b>\$ 1,292,933</b>	<b>\$ 1,455,739</b>	<b>\$ 1,485,703</b>	<b>\$ 1,392,097</b>	<b>\$ (93,606)</b>	<b>-6.3%</b>
<b>OPERATION</b>							
Supplies	\$ 57,162	\$ 84,105	\$ 81,282	\$ 84,230	\$ 92,977	\$ 8,747	10.4%
Textbooks	\$ 74,186	\$ 16,109	\$ 12,580	\$ 14,390	\$ 21,825	\$ 7,435	51.7%
Software	\$ 12,821	\$ 21,399	\$ 33,225	\$ 35,133	\$ 40,834	\$ 5,701	16.2%
Professional Development	\$ 3,500	\$ 33,667	\$ 48,420	\$ 57,177	\$ 45,797	\$ (11,380)	-19.9%
Printing/Postage	\$ 2,732	\$ 9,680	\$ 8,532	\$ 18,333	\$ 18,321	\$ (12)	-0.1%
Professional Services	\$ 141,353	\$ 319,251	\$ 419,017	\$ 429,150	\$ 418,993	\$ (10,157)	-2.4%
Equipment	\$ 74,008	\$ 89,428	\$ 81,278	\$ 80,159	\$ 79,340	\$ (819)	-1.0%
Furniture	\$ 7,130	\$ 2,926	\$ 9,772	\$ 13,543	\$ 10,765	\$ (2,778)	-20.5%
Professional Dues & Fees	\$ 16,603	\$ 27,580	\$ 39,568	\$ 34,308	\$ 45,612	\$ 11,304	32.9%
Repairs & Maintenance	\$ 210,667	\$ 297,438	\$ 74,627	\$ 98,202	\$ 105,135	\$ 6,933	7.1%
Tuition	\$ 333,368	\$ 490,967	\$ 647,923	\$ 795,474	\$ 1,036,401	\$ 240,927	30.3%
Utilities/Fuel	\$ 120,854	\$ 155,593	\$ 147,097	\$ 189,160	\$ 180,786	\$ (8,374)	-4.4%
Insurances and Other Operational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 1,054,384</b>	<b>\$ 1,548,143</b>	<b>\$ 1,603,321</b>	<b>\$ 1,849,258</b>	<b>\$ 2,096,785</b>	<b>\$ 247,527</b>	<b>13.4%</b>
<b>TOTAL</b>	<b>\$ 4,479,106</b>	<b>\$ 5,478,468</b>	<b>\$ 5,902,994</b>	<b>\$ 6,357,415</b>	<b>\$ 6,447,089</b>	<b>\$ 89,674</b>	<b>1.4%</b>

### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Administrative Support	\$ (13,078)	This variance stems from flexible scheduling, resulting in an overall reduction in the number of scheduled work days.
Paraprofessional, Tutors & Monitors	\$ (57,077)	This amount stems from the shifting of ESOL services to MS and the elimination of lunch monitors from our staffing model.
Tuition	\$ 240,927	This stems from a significant increase in SST tuition as well as students leaving the district or changes in student educational needs.

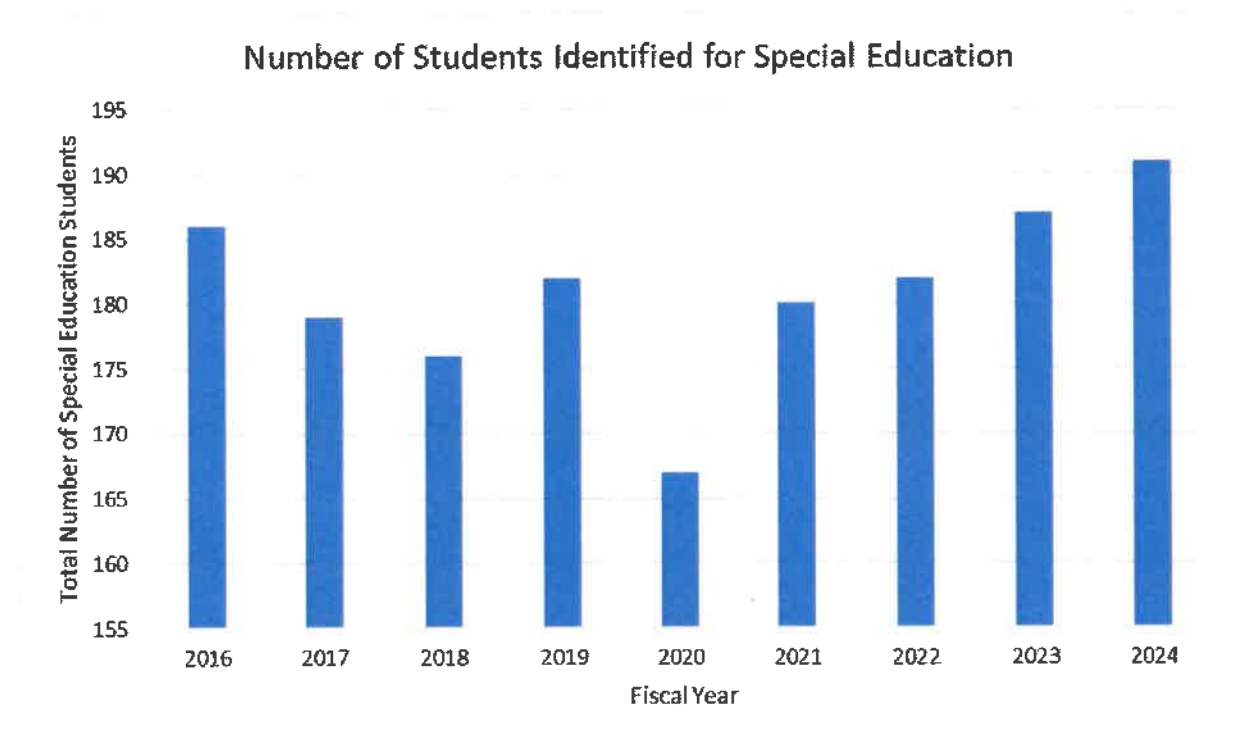




## *Student Services Budget Narrative*

*Presented by Erica MacNeil, Director of Student Services*

The Special Education department serves students from age 3 until age 22. Prior to last year, special education ended at age 21. Currently, we have a total of 191 identified students. This represents 18.08% of the total student population (percentage excludes Preschool). This is a .95% increase over last year. While the district is seeing the total number of students decreasing, the number of students with disabilities is increasing. This is a trend that is being experienced throughout the state. Over the last two years, we have seen a dramatic increase in the number of referrals made to special education.



### Special Education Staffing

The district employs 18 special education teachers (3 are funded with grant funds). This allows for an average of 10.6 students per teacher across the district. Below are more specifics by grade levels. We have made efforts to keep our caseloads in line with other districts in the seacoast. Some of the averages are swayed by some of our teachers serving high needs students as they serve fewer students than others.

Grade Level	Average Caseload
PK	6**
K-5	11
6-8	10.5
9-12	10.75

*\*\* This represents the number of students with disabilities, it does not include the number of typically developing peers who are in preschool.*

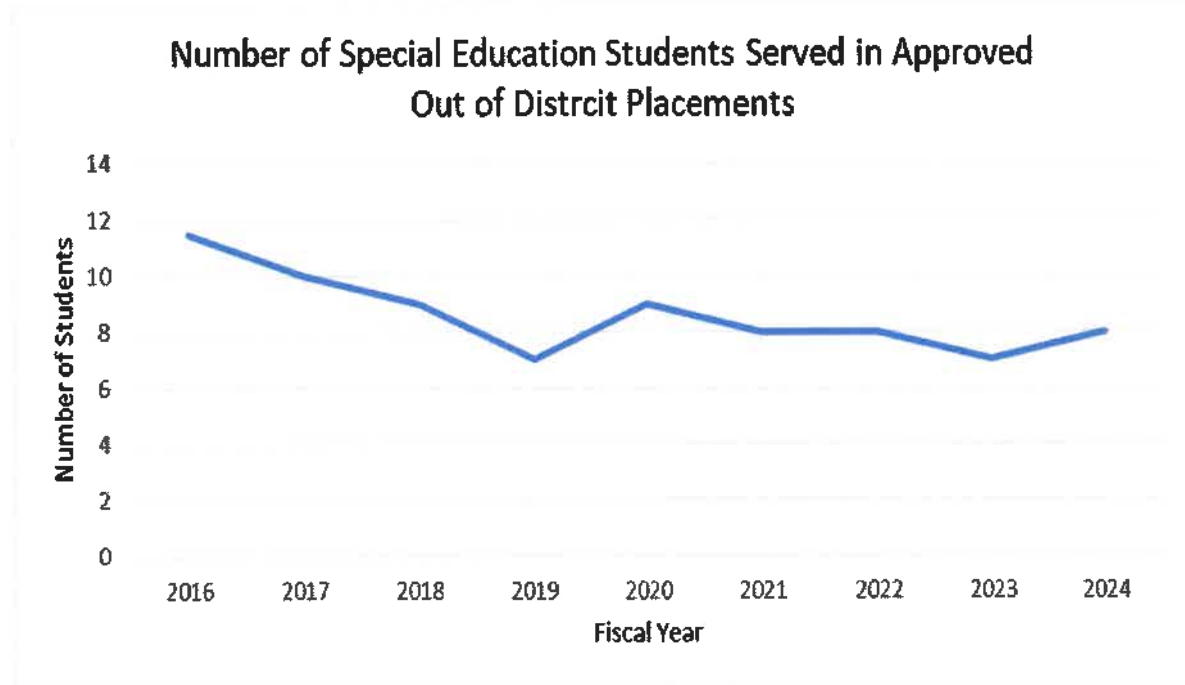
In addition to our special education teachers, the district employs 1.6 FTE Occupational Therapists, 3 Speech Pathologists, 2 School Psychologists and two social workers. For the FY 25 budget we are maintaining staffing levels.

Highlights or shifts for the proposed budget:

- Out of district tuition is increasing by \$122,000. This is a result of changes in students' placements. We now have 8 students placed out of district. Tuition costs for these placements are included in the school budgets presented earlier in this report.
- Staffing costs - while this budget maintains special education and ESOL staffing levels - this budget absorbs the costs of increased health costs, step/track changes, and the new contract with the support staff. It is important to note that the majority of costs associated with student services staffing/benefits are already included in the school budgets presented earlier in this report.
- Grant funding ending – absorbing the second Social Worker into the budget.
- Contracted Services – decreases in services provided by contracted service providers. You will see staff increases to meet the needs by a staff member rather than by contacted services providers.
- Shift in paras from middle to elementary – while this does not change the total number of paraeducators in the district, it does show an increase in elementary and decrease at the Middle/High School level. The impacts of these shifts can be seen in the building budgets presented earlier in this report

### **Out-of-District Placements**

In addition to students served in the Newmarket Schools, there are another eight students being served in approved special education non-public schools or out of district placements. Then another three being served through contracted services and/or in Charter Schools.



### **English to Speakers of Other Languages (ESOL)**

We currently have 18 students receiving direct ESOL service who come from eight different home languages (Spanish, Mandarin, Thai, Gujarati, Greek, Twi, Filipino and Portuguese). The number of students requiring this service has been relatively consistent. In addition, we have 9 students who are on “monitor” status. This means they do not require direct service but do require us to assess them and monitor their progress.

School Year	# of ESOL Students
2019-20	23
2020-21	24
2021-22	22
2022-23	18
2023-24	18



We also receive 1-2 new ESOL students every year. We employ 1 Teacher and 1 Tutor to serve the language development needs of this student population. At this point, we are looking to keep the same staffing levels in place for FY25. The goal of our department is to support students to gain proficiency in the English language. This includes listening, speaking, reading, and writing. Students receive services based on their ACCESS test scores. The ACCESS is the state test for students who are identified as English language learners (ELL).

<b>Student Services - District</b>	<b>Expended 20-21</b>	<b>Expended 21-22</b>	<b>Expended 22-23</b>	<b>Approved Budget FY 23-24</b>	<b>Proposed Budget 24-25</b>	<b>Change</b>	<b>% Increase /(Decrease)</b>
<b>SALARIES - STAFF</b>							
Administrator	\$ 255,686	\$ 275,506	\$ 271,256	\$ 222,588.50	\$ 244,467.80	\$ 21,879	9.8%
Administrative Support	\$ 51,381	\$ 44,317	\$ 46,342	\$ 65,110.00	\$ 76,939.20	\$ 11,829	18.2%
Professional	\$ 126,160	\$ 133,644	\$ 142,472	\$ 220,634.04	\$ 298,396.64	\$ 77,763	35.2%
Paraprofessionals, Tutors and Monitors	\$ 24,426	\$ 44,818	\$ 37,000	\$ -	\$ -	\$ -	0.0%
<b>Total Salaries</b>	<b>\$ 457,652</b>	<b>\$ 498,284</b>	<b>\$ 497,071</b>	<b>\$ 508,333</b>	<b>\$ 619,804</b>	<b>\$ 111,471</b>	<b>21.9%</b>
<b>BENEFITS</b>							
FICA	\$ 33,201	\$ 36,339	\$ 38,137	\$ 39,155.19	\$ 45,028.61	\$ 5,873	15.0%
NHRS Contributions	\$ 72,397	\$ 94,112	\$ 101,259	\$ 93,746.79	\$ 113,691.16	\$ 19,944	21.3%
Health/Dental Insurance	\$ 91,337	\$ 92,798	\$ 100,057	\$ 90,417.95	\$ 114,159.49	\$ 23,742	26.3%
Other Benefits	\$ 500	\$ 500	\$ 1,450	\$ 500.00	\$ 3,000.00	\$ 2,500	500.0%
<b>Total Benefits</b>	<b>\$ 197,435</b>	<b>\$ 223,749</b>	<b>\$ 240,903</b>	<b>\$ 223,820</b>	<b>\$ 275,879</b>	<b>\$ 52,059</b>	<b>23.3%</b>
<b>OPERATION</b>							
Supplies	\$ 1,683	\$ 5,643	\$ 6,700	\$ 5,700.00	\$ 5,700.00	\$ -	0.0%
Textbooks	\$ 957	\$ -	\$ 500	\$ 300.00	\$ 300.00	\$ -	0.0%
Software	\$ 5,148	\$ 4,812	\$ 6,050	\$ 5,400.00	\$ 5,950.00	\$ 550	10.2%
Professional Development	\$ 917	\$ 2,314	\$ 12,000	\$ 8,600.00	\$ 5,000.00	\$ (3,600)	-41.9%
Printing/Postage	\$ 360	\$ -	\$ 650	\$ 450.00	\$ 275.00	\$ (175)	-38.9%
Professional Services	\$ 681,150	\$ 1,046,788	\$ 1,231,315	\$ 1,206,890.00	\$ 1,114,300.00	\$ (92,590)	-7.7%
Equipment	\$ -	\$ -	\$ 3,000	\$ 1,001.00	\$ 2.00	\$ (999)	-99.8%
Furniture	\$ 7,142	\$ -	\$ 500	\$ 500.00	\$ 500.00	\$ -	0.0%
Tuition	\$ -	\$ -	\$ 1	\$ 4,100.00	\$ 4,500.00	\$ 400	9.8%
Professional Dues & Fees	\$ 2,135	\$ 3,181	\$ 4,000	\$ -	\$ -	\$ -	0.0%
Insurances and Other Operational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 699,491</b>	<b>\$ 1,062,738</b>	<b>\$ 1,264,716</b>	<b>\$ 1,232,941</b>	<b>\$ 1,136,527</b>	<b>\$ (96,414)</b>	<b>-7.8%</b>
<b>TOTAL</b>	<b>\$ 1,354,578</b>	<b>\$ 1,784,770</b>	<b>\$ 2,002,689</b>	<b>\$ 1,965,093</b>	<b>\$ 2,032,210</b>	<b>\$ 67,116</b>	<b>3.42%</b>

#### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Professional	\$ 77,763	Moving Grant-funded Social Worker to General Fund
Health/Dental	\$ 23,742	3.7% increase health; 4.7 % increase dental
Professional Services	\$ (92,590)	Student Services are tied to IEPs and based on student educational needs.





## *Curriculum, Assessment & General Administration*

*Presented by Patty Wons, Director of Curriculum, Instruction, Assessment and Professional Learning*

Most of the district and school improvement initiatives are funded in whole or part through state and federal grants. A summary of our current initiatives to improve teaching and learning follow:

- **Social Studies/Science Curriculum Development:** Continue to support elementary, middle, and high school staff in developing learning progressions in the areas of social studies and science. By the end of the 2024 – 2025 school year, teachers will have developed a coherent scope and sequence in their respective departments.
- **World Language Curriculum Development:** Support Spanish teachers in developing a coherent scope and sequence in grades 6-12 and allocating resources so that students have the opportunity to begin the study of Spanish in grade 6.
- **Mathematics:** All math teachers continue to receive follow up training to support the implementation of the Bridges and Illustrative Math Core Programs. During the 2023-2024 school year, elementary, middle, and high school math teachers will receive small group and individual modeling and coaching each month through Demonstrated Success. Support for all math teachers will continue into the 2024-2025 school year.
- **Literacy Program Review K-5:** This school year the Newmarket Elementary School teachers (K-5) participated in piloting two core reading programs. Each literacy program is aligned to the Science of Reading and to the Common Core State Standards. By the end of the 2023-24 school year, members of the Literacy Program Review Committee will select one of the literacy pilot programs to implement school-wide in the fall of 2024. All K-5 teachers will be supported with significant training prior to the 2024 school year and throughout the first few years of the new core reading program implementation.
- **Universal Assessment:** The Newmarket School District continues the utilization of NWEA MAP assessments, testing all students in grades K-9 in math and reading. Students in Algebra I, Algebra II, and Geometry will also participate as needed. To support the practice for analyzing data from these assessments, teachers continue to receive ongoing professional learning into the 2024-2025 school year.
- **MTSS (Multi-Tiered System of Support):** To fully implement an MTSS model in the Newmarket School District, teachers will continue to be supported in data inquiry, discussions, and finding solutions to meet the needs of all learners. Processes and protocols will be implemented to support an effective and efficient multi-tiered system of support to respond to instruction and behaviors at all levels.

- **Digital Learning Tools and Platforms:** During the 2023-24 school year and beyond, the Newmarket School District will add digital tools (as needed) to support teaching and learning:
  - **Exact Path:** Personalized learning for students in grades 3-9, linked to individual NWEA assessment results.
  - **Edmentum Courseware:** Courses for students to address the recovery of competencies in all areas, including world languages.
  - **Newsela:** Differentiated content for content areas that are mapped to courses and topics of study.
  - **Purposeful People – Character Strong:** A research-based PreK-5 social and emotional learning and character curriculum
  - **Others as needed:** As new and exciting opportunities arise; we will be ready to support additional digital tools and platforms.
  
- **Comprehensive Mentoring and Induction of New Staff:** The Newmarket School District is utilizing Grant funding to fully support our comprehensive mentoring and induction program and the training of teacher mentors. The mission of the Newmarket School District Mentoring with Induction Program is to provide guidance and collaborative support to professionals in their first five years of service.
  - Understanding district expectations
  - Achieving personal and professional goals
  - Developing sound instructional practices that lead to high quality instruction and learning for all students.
  - Opportunities for experienced teachers to self-renew and revitalize through mentor service.

## Curriculum, Assessment & General Administration

	Expended 20-21	Expended 21-22	Expended 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change	% Increase /(Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 275,022	\$ 286,824	\$ 310,378	\$ 298,580	\$ 310,084	\$ 11,504	3.9%
Administrative Support	\$ 52,088	\$ 55,458	\$ 61,793	\$ 69,182	\$ 72,344	\$ 3,162	4.6%
Salaries-Professional	\$ 64,950	\$ 65,089	\$ 48,000	\$ 45,000	\$ 69,000	\$ 24,000	53.3%
Other Non-Instructional	\$ 20,193	\$ 23,151	\$ 34,974	\$ 8,950	\$ 9,500	\$ 550	6.1%
<b>Total Salaries</b>	<b>\$ 412,253</b>	<b>\$ 430,522</b>	<b>\$ 455,144</b>	<b>\$ 421,712</b>	<b>\$ 460,928</b>	<b>\$ 39,216</b>	<b>9.3%</b>
<b>BENEFITS</b>							
FICA	\$ 30,080	\$ 30,358	\$ 32,061	\$ 32,288	\$ 33,852	\$ 1,564	4.8%
NHRS Contributions	\$ 46,057	\$ 58,880	\$ 69,231	\$ 56,878	\$ 73,234	\$ 16,356	28.8%
Health/Dental Insurance	\$ 81,565	\$ 37,468	\$ 84,433	\$ 42,770	\$ 56,452	\$ 13,683	32.0%
Other Benefits	\$ 79,440	\$ 6,552	\$ 655	\$ 6,500	\$ 6,825	\$ 325	5.0%
<b>Total Benefits</b>	<b>\$ 237,142</b>	<b>\$ 133,257</b>	<b>\$ 186,381</b>	<b>\$ 138,435</b>	<b>\$ 170,363</b>	<b>\$ 31,928</b>	<b>23.1%</b>
<b>OPERATION</b>							
Supplies	\$ 48,105	\$ 30,142	\$ 32,716	\$ 17,639	\$ 22,839	\$ 5,200	29.5%
Books	\$ 177	\$ 349	\$ 80	\$ 500	\$ 500	\$ -	0.0%
Software	\$ 15,563	\$ 19,530	\$ 29,321	\$ 16,287	\$ 11,600	\$ (4,687)	-28.8%
Professional Development	\$ 11,013	\$ 7,636	\$ 9,548	\$ 37,865	\$ 36,065	\$ (1,800)	-4.8%
Printing/Postage	\$ 7,513	\$ 4,643	\$ 4,056	\$ 14,378	\$ 14,639	\$ 261	1.8%
Professional Services	\$ 128,819	\$ 172,385	\$ 184,152	\$ 238,301	\$ 283,301	\$ 45,000	18.9%
Equipment	\$ -	\$ 1,826	\$ 135	\$ 1,000	\$ 1,000	\$ -	0.0%
Furniture	\$ 21,587	\$ -	\$ 1,203	\$ 3,000	\$ 1,000	\$ (2,000)	-66.7%
Professional Dues & Fees	\$ 13,017	\$ 14,028	\$ 11,254	\$ 12,610	\$ 12,965	\$ 355	2.8%
Repairs & Maintenance	\$ 51,934	\$ 23,342	\$ 2,731	\$ 8,419	\$ 8,419	\$ -	0.0%
Utilities/Fuel	\$ 4,686	\$ 4,237	\$ 5,249	\$ 5,025	\$ 5,025	\$ -	0.0%
Insurances and Other Operational Expenses	\$ 4,273	\$ 973	\$ 1,808	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 306,685</b>	<b>\$ 279,089</b>	<b>\$ 282,252</b>	<b>\$ 355,024</b>	<b>\$ 397,352</b>	<b>\$ 42,329</b>	<b>11.9%</b>
<b>TOTAL</b>	<b>\$ 956,081</b>	<b>\$ 842,869</b>	<b>\$ 923,777</b>	<b>\$ 915,171</b>	<b>\$ 1,028,644</b>	<b>\$ 113,473</b>	<b>12.4%</b>

### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Professional	\$ 24,000	Increase in Professional Salaries for Training and Development
Health/Dental	\$ 13,683	3.7% increase health; 4.7 % increase dental
Professional Services	\$ 45,000	Increase in Professional Development/Training for Teachers



## *Business, Finance and Operations Budget Narrative*

*Presented by Janna Mellon, Business Administrator*

The Business and Support Services cost center is comprised of five distinct programs: Business, Finance, Food Service, Facilities and Regular Education Transportation.

### **Business and Finance**

In FY 25, budget drivers primarily consist of salaries and benefits adjustments made as a result of our salary study in FY 23, coupled with the redesign of one (1) FTE from an Accountant position to an Assistant Business Administrator role.

Estimated 24-25 cost increases in Health Insurance (+3.7%) and Dental Insurance rates (+4.7%) have been reflected in department and building budgets as shown earlier in this report. Property and Liability Insurance (+9.0%) and Unemployment Compensation Insurance (+7.0%) are included in Insurances and Other Operational Expenses below.

### **Transportation**

In June 2021, we entered a new five (5) year agreement for regular transportation. FY 24-25 will represent the fourth year of this agreement. Our agreement includes daily transportation with a six (6) bus fleet. A 3.0 % increase in transportation costs associated with this agreement is included in our proposed FY 25 budget.

### **Food Service**

In 24-25 we will be in the second year of a five-year agreement with a contracted Food Service Management Company. Food Service Management fees are inclusive of labor, benefits, food, and all other operational costs. Overall, our proposed budget includes a \$13,999 increase (3.3%). During COVID, the district received additional Federal Child Nutrition revenues and this additional revenue led to a positive surplus in our Food Service fund for the first time in many years. Program guidelines require that any surplus balance be restricted and carried forward in the Food Service fund and further, allows for this surplus balance to offset a deficit balance in future years and we plan to capitalize on part of this surplus to offset an anticipated deficit in Food Service operations in 23-24 and 24-25. We anticipate that all remaining surplus will be fully exhausted by 26-27.

## Business and Finance

	Expended 2020-21	Expended 2021-22	Expended FY 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change	% Increase /(Decrease)
<b>SALARIES - STAFF</b>							
Administrator	\$ 102,000	\$ 105,040	\$ 112,413	\$ 185,274	\$ 121,098	\$ (64,176)	-34.6%
Salaries Other Non-Instructional	\$ 149,132	\$ 161,844	\$ 158,237	\$ -	\$ 80,000	\$ 80,000	0.0%
Salaries-Professional, Non-Instructional	\$ -	\$ -	\$ -	\$ 114,704	\$ 125,901	\$ 11,197	9.8%
<b>Total Salaries</b>	\$ 251,132	\$ 266,884	\$ 270,650	\$ 299,978	\$ 326,999	\$ 27,021	9.0%
<b>BENEFITS</b>							
FICA	\$ 18,463	\$ 19,528	\$ 19,777	\$ 22,948	\$ 23,905	\$ 956	4.2%
NHRS Contributions	\$ 34,346	\$ 44,797	\$ 44,280	\$ 47,595	\$ 44,243	\$ (3,352)	-7.0%
Health/Dental Insurance	\$ 42,246	\$ 51,617	\$ 50,895	\$ 60,949	\$ 75,474	\$ 14,525	23.8%
Other Benefits	\$ 19,791	\$ 18,653	\$ 18,982	\$ -	\$ -	\$ -	0.0%
<b>Total Benefits</b>	\$ 114,847	\$ 134,595	\$ 133,934	\$ 131,493	\$ 143,622	\$ 12,129	9.2%
<b>OPERATION</b>							
Supplies	\$ 3,878	\$ 4,146	\$ 4,871	\$ 4,800	\$ 4,800	\$ -	0.0%
Textbooks	\$ 184	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.0%
Professional Development	\$ 768	\$ 4,249	\$ 3,613	\$ 7,275	\$ 7,275	\$ -	0.0%
Printing/Postage	\$ 1,137	\$ 1,715	\$ 2,291	\$ 3,145	\$ 3,240	\$ 95	3.0%
Professional Services	\$ -	\$ 1,155	\$ -	\$ -	\$ -	\$ -	0.0%
Repairs/Maintenance	\$ 3,880	\$ 867	\$ 2,011	\$ 2,538	\$ 2,538	\$ -	0.0%
Equipment	\$ 1,412	\$ -	\$ 3,038	\$ 1,500	\$ 1,500	\$ -	0.0%
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Professional Dues & Fees	\$ 454	\$ 664	\$ 479	\$ 625	\$ 625	\$ -	0.0%
Insurances and Other Operational Expenses	\$ 35,901	\$ 31,036	\$ 46,284	\$ 112,180	\$ 112,180	\$ -	0.0%
<b>Total Operations</b>	\$ 47,614	\$ 43,831	\$ 62,588	\$ 132,163	\$ 132,258	\$ 95	0.1%
<b>TOTAL</b>	\$ 413,593	\$ 445,311	\$ 467,172	\$ 563,634	\$ 602,878	\$ 39,244	7.0%

## Transportation-District

	Expended 2020-21	Expended 2021-22	Expended 2022-23	Approved Budget 2023-24	Proposed Budget 2024-25	Change	% Increase /(Decrease)
Regular Transportation	\$ 321,800	\$ 341,831	\$ 370,105	\$ 383,558	\$ 395,043	\$ 11,485	3.0%
<b>TOTAL TRANSPORTATION</b>	\$ 321,800	\$ 341,831	\$ 370,105	\$ 383,558	\$ 395,043	\$ 11,485	3.0%

## Total Business & Operations

	Expended 2020-21	Expended 2021-22	Expended FY 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change	% Increase /(Decrease)
	\$ 735,393	\$ 787,142	\$ 837,277	\$ 947,193	\$ 997,921	\$ 50,728	5.4%

### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Other Non Instructional	\$ 15,824	New position: Assistant Business Administrator (net salary increase= \$80,000 -\$64,176)
Health/Dental	\$ 14,525	3.7% increase health; 4.7 % increase dental



## Food Service

### SALARIES - STAFF

	Expended 2020-21	Expended 2021-22	Expended 2022-23	Approved 2023-24	Proposed 24-25	Change	% Increase/ (Decrease)
Salaries Administrator	\$ 43,730	\$ 45,042	\$ -	\$ -	\$ -	\$ -	-
Salaries Other Non-Instructional	\$ 67,412	\$ 65,219	\$ -	\$ -	\$ -	\$ -	-
<b>Total Salaries</b>	<b>\$ 111,142</b>	<b>\$ 110,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### BENEFITS

FICA	\$ 8,189	\$ 8,143	\$ -	\$ -	\$ -	\$ -	-
NHRS Contributions	\$ 7,646	\$ 10,036	\$ -	\$ -	\$ -	\$ -	-
Health/Dental Insurance	\$ 17,174	\$ 18,417	\$ -	\$ -	\$ -	\$ -	-
Other Benefits	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Benefits</b>	<b>\$ 33,551</b>	<b>\$ 36,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### OPERATION

Supplies	\$ 10,185	\$ 3,491	\$ -	\$ -	\$ -	\$ -	-
Food	\$ 82,479	\$ 78,879	\$ 3,889	\$ -	\$ -	\$ -	-
Professional Development	\$ 37	\$ 407	\$ -	\$ -	\$ -	\$ -	-
Printing/Postage	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment	\$ 486	\$ 8,629	\$ 3,237	\$ 2,000	\$ 11,803	\$ 9,803	490.2%
Professional Services	\$ 54,616	\$ 239,495	\$ 425,885	\$ 412,259	\$ 423,258	\$ 10,999	2.7%
Repairs/Maintenance	\$ 11,728	\$ 6,061	\$ 2,577	\$ 6,803	\$ -	\$ (6,803)	-100.0%
Dues	\$ 976	\$ 840	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations</b>	<b>\$ 160,617</b>	<b>\$ 337,802</b>	<b>\$ 435,587</b>	<b>\$ 421,062</b>	<b>\$ 435,061</b>	<b>\$ 13,999</b>	<b>3.3%</b>

<b>TOTAL</b>	<b>\$ 305,310</b>	<b>\$ 484,659</b>	<b>\$ 435,587</b>	<b>\$ 421,062</b>	<b>\$ 435,061</b>	<b>\$ 13,999</b>	<b>3.3%</b>
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## District Facilities

Due to staffing issues being experienced by our custodial contractor, in FY 24 we hired two part-time day porters. These positions were originally included in our custodial contract, but we were able to negotiate a reduction in custodial service costs with our vendor by staffing these roles internally. Day porters assist with preparing the cafeterias before and between lunches and clean up after lunches. These positions have been retained in the FY 25 budget as presented.

It is important to note that while the district facilities budget does contain salaries and benefits for our district facilities staff members and district-level costs, most facilities operating costs are included in the building-level budgets presented earlier in this report. Examples of the types of expenditures that are accounted for at the building level are: contracted custodial services, utilities and other operational costs necessary for the individual operation of our school facilities.

This year, at the suggestion of the school board, we undertook a complete survey of our facilities. With the assistance of an outside consultant, we have created a 20-year capital plan. This capital plan allows us to predict what repairs and upkeep our facilities will need in advance. With this information we can better budget in advance for large capital maintenance projects. The expectation is that we will set aside funds and or budget for these large capital maintenance projects, eliminating the need to request funds when these projects become necessary. This will minimize peaks and valleys in our school tax rates. These maintenance projects have been separated into two groups. Smaller projects will be completed using our annual facilities budget, larger projects will be funded via the capital reserve trust fund.

We are asking that the annual facilities budget be increased by \$100,000 annually to fund these "smaller" capital maintenance projects. Examples include the following.

### Newmarket JR/SR High School and Annex

- Painting the cornice
- Making repairs to and maintaining the exteriors (brick, mortar)
- Replacing the dividing curtain in the gym
- Replacing restroom fixtures

### Newmarket Elementary School

- Replacing/repairing the caulking in the control joints
- Replacing classroom casework
- Replacing flooring tiles
- Replacing restroom fixtures
- Replacing split system condenser
- Repairing window lintels

Completing these repairs/maintenance items in a timely manner will prevent small issues turning into larger, more expensive repairs.

<b>Facilities</b>		<b>Expended 2020-21</b>	<b>Expended 2021-22</b>	<b>Expended 22-23</b>	<b>Approved Budget FY 23-24</b>	<b>Proposed Budget 24-25</b>	<b>Change</b>	<b>% Increase (Decrease)</b>
<b>SALARIES - STAFF</b>								
	Salaries Administrator	\$ -	\$ 74,926	\$ 90,480	\$ 96,814	\$ 108,214	\$ 11,400	11.8%
	Salaries Facilities	\$ 73,533	\$ -	\$ -	\$ 251,630	\$ 274,944	\$ 23,314	9.3%
	<b>Total Salaries</b>	\$ 73,533	\$ 74,926	\$ 90,480	\$ 348,444	\$ 383,158	\$ 34,715	10.0%
<b>BENEFITS</b>								
	FICA	\$ 5,585	\$ 5,639	\$ 6,795	\$ 26,762	\$ 28,876	\$ 2,114	7.9%
	NHRS Contributions	\$ 3,939	\$ 9,551	\$ 12,722	\$ 35,266	\$ 37,437	\$ 2,170	6.2%
	Health/Dental Insurance	\$ 3,160	\$ 7,302	\$ 9,912	\$ 42,770	\$ 33,937	\$ (8,833)	-20.7%
	Other Benefits	\$ -	\$ -	\$ -	\$ 1,388	\$ 1,550	\$ 163	11.7%
	<b>Total Benefits</b>	\$ 12,684	\$ 22,492	\$ 29,429	\$ 106,186	\$ 101,799	\$ (4,386)	-4.1%
<b>OPERATION</b>								
	Supplies	\$ 1,815	\$ 2,040	\$ -	\$ -	\$ -	\$ -	0.0%
	Professional Development	\$ 1,850	\$ 120	\$ 190	\$ 760	\$ 905	\$ 145	19.1%
	Professional Services	\$ 5,015	\$ 1,510	\$ 8,810	\$ 213	\$ 550	\$ 337	158.7%
	Repairs/Maintenance	\$ 9,408	\$ 3,844	\$ 563	\$ 3,620	\$ 3,620	\$ -	0.0%
	Equipment	\$ (6,421)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Utilities/Fuel	\$ -	\$ -	\$ -	\$ -	\$ 6,599	\$ 6,599	
	Insurances and Other Operational Expenses	\$ 65,168	\$ 56,712	\$ 68,476	\$ 75,108	\$ 75,108	\$ -	0.0%
	<b>Total Operations</b>	\$ 76,834	\$ 64,226	\$ 78,039	\$ 79,701	\$ 86,783	\$ 7,082	8.9%
<b>TOTAL</b>		\$ 163,051	\$ 161,644	\$ 197,948	\$ 534,330	\$ 571,740	\$ 37,410	7.0%

### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Facilities	\$ 23,314	Salary Adjustments made in 23-24 based on compensation study carried forward to 24-25.

**\*\* Please note that all building-related facilities operational costs are budgeted in the individual school building budgets. Examples include: contracted custodial services, electricity, fuel, etc.**



## *Technology & Information Services*

*Presented by Jason Carey, Director of Information Technology*

The FY25 technology budget request was designed to support the district's operational requirements and educational objectives while maintaining a commitment to data privacy and cybersecurity. Notably, the technology budget for the upcoming fiscal year reflects a 9.29% increase over the previous year, driven by increased investments in professional development for technology personnel, cyber security enhancements, and a general upsurge in technology services and subscriptions.

The technology department is seeking funding to increase professional development opportunities for technology personnel. This initiative will include support for both graduate and undergraduate courses, along with the pursuit of technical certificates. The curriculum will focus on general technology and cybersecurity, recognizing the importance of staying current in the ever-evolving technology landscape. This investment in professional development ensures that the district's technology team is well-equipped with the latest knowledge and skills to effectively serve the district.

In alignment with our commitment to cybersecurity, the introduction of a managed detection and response (MDR) service strengthens the district's defense against cyber threats. Furthermore, our dedication to staff training includes the implementation of a new email phishing training solution. These proactive measures emphasize the district's dedicated focus on advancing cybersecurity and further developing a secure digital environment for both staff and students. Moreover, the technology department remains dedicated to leveraging free resources to enhance the district's cybersecurity posture. This includes actively participating in the grant-funded NH Municipal Cyber Defense program and engaging in no-cost information-sharing networks.

The district remains committed to strengthening our technological infrastructure, including the continued upgrade of technology devices in accordance with our established equipment replacement schedule. This approach guarantees that both staff and students have access to dependable devices and an enterprise-class computer network that is not only modern and reliable but also safeguarded. As part of this commitment, our 1:1 device initiative, now extending from pre-kindergarten through grade 12, ensures students have the tools they need for academic success. Specifically, 3rd-grade, 5th-grade, and 9th-grade students will receive new Chromebooks and carrying cases next fiscal year, enhancing their digital learning experience. Moreover, a quarter of all staff laptops and Chromebooks are scheduled for replacement in FY25. It's important to note that while the Technology Department leads these efforts, the associated costs for equipment replacement reside within the building-level budgets under the category of "equipment."

## Technology

	Expended 20-21	Expended 21-22	Expended 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change	% Increase /(Decrease)
<b>SALARIES - STAFF</b>							
Salaries Administrator	\$ -	\$ 89,630	\$ 95,904	\$ 102,617	\$ 116,480	\$ 13,863	13.5%
Salaries Other Non-Instructional	\$ 215,539	\$ 206,505	\$ 233,952	\$ 246,047	\$ 271,924	\$ 25,876	10.5%
<b>Total Salaries</b>	<b>\$ 215,539</b>	<b>\$ 296,135</b>	<b>\$ 329,856</b>	<b>\$ 348,664</b>	<b>\$ 388,404</b>	<b>\$ 39,739</b>	<b>11.4%</b>
<b>BENEFITS</b>							
FICA	\$ 15,698	\$ 21,692	\$ 24,195	\$ 26,673	\$ 28,477	\$ 1,804	6.8%
NHRS Contributions	\$ 22,294	\$ 43,819	\$ 49,282	\$ 47,174	\$ 57,500	\$ 10,325	21.9%
Health/Dental Insurance	\$ 44,716	\$ 54,559	\$ 58,556	\$ 85,072	\$ 68,600	\$ (16,471)	-19.4%
Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Benefits</b>	<b>\$ 82,709</b>	<b>\$ 120,070</b>	<b>\$ 132,033</b>	<b>\$ 158,919</b>	<b>\$ 154,577</b>	<b>\$ (4,342)</b>	<b>-2.7%</b>
<b>OPERATION</b>							
Supplies	\$ 459	\$ 80	\$ 953	\$ 300	\$ 300	\$ -	0.0%
Software	\$ 104,917	\$ 117,016	\$ 124,948	\$ 131,790	\$ 160,480	\$ 28,690	21.8%
Professional Services	\$ 12,980	\$ 16,929	\$ 1,800	\$ 7,000	\$ 7,000	\$ -	0.0%
Professional Development	\$ -	\$ 829	\$ 472	\$ 12,523	\$ 12,443	\$ (80)	-0.6%
Phones/Internet	\$ 44,789	\$ 36,639	\$ 36,209	\$ 37,680	\$ 38,880	\$ 1,200	3.2%
Repairs/Maintenance	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500	\$ -	0.0%
Equipment	\$ 4,891	\$ 19,708	\$ 2,079	\$ 4,500	\$ 4,500	\$ -	0.0%
Professional Dues & Fees	\$ 340	\$ -	\$ 340	\$ 340	\$ 340	\$ -	0.0%
Insurances and Other Operational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Operations</b>	<b>\$ 168,376</b>	<b>\$ 191,202</b>	<b>\$ 167,802</b>	<b>\$ 194,633</b>	<b>\$ 224,443</b>	<b>\$ 29,810</b>	<b>15.32%</b>
<b>TOTAL</b>	<b>\$ 466,624</b>	<b>\$ 607,406</b>	<b>\$ 629,691</b>	<b>\$ 702,216</b>	<b>\$ 767,423</b>	<b>\$ 65,207</b>	<b>9.29%</b>

### Explanation of Significant Variances

Category	Variance Amount	Details
Salaries-Other Non Instructional	\$ 25,876	Temporary staffing support for cybersecurity initiatives/transition; salary adjustments made in 23-24 based on compensation study carried forward to 24-25.
Software	\$ 28,690	New software to enhance cybersecurity



## Debt Service

	Expended 2020-21	Expended 2021-22	Expended FY 22-23	Approved Budget FY 23-24	Proposed Budget 24-25	Change
<b>Principal</b>	<b>\$ 690,000</b>	<b>\$ 725,000</b>	<b>\$ 765,000</b>	<b>\$ 805,000</b>	<b>\$ 845,000</b>	<b>\$ 40,000</b>
<b>Interest</b>	<b>\$ 1,408,090</b>	<b>\$ 1,372,008</b>	<b>\$ 1,334,013</b>	<b>\$ 1,293,978</b>	<b>\$ 1,251,903</b>	<b>\$ (42,075)</b>
<b>Total Debt Service</b>	<b>\$ 2,098,090</b>	<b>\$ 2,097,008</b>	<b>\$ 2,099,013</b>	<b>\$ 2,098,978</b>	<b>\$ 2,096,903</b>	<b>\$ (2,075)</b>



## 2017 Series B Non Guaranteed

### 29 Year Level Debt Schedule for Newmarket School District

Date Prepared: 06/07/17 Total Proceeds: \$38,943,083.00  
 Bonds Dated: 06/06/17 08/15/17 Premium to Reduce Loan: \$3,126,383.00  
 Interest Start Date: 212 Days 07/13/17 Amount of Loan to be Paid: \$35,816,700.00  
 First Interest Payment: 02/15/18  
 True Interest Cost: 3.3295%

Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Fiscal Year Total Payment
	02/15/18				\$878,063.78	\$878,063.78	\$878,063.78
1	08/15/18	\$35,816,700.00	\$828,700.00	5.100%	745,525.85	1,372,225.85	
	02/15/19				729,545.00	729,545.00	2,101,770.85
2	08/15/19	35,190,000.00	655,000.00	5.100%	729,545.00	1,384,545.00	
	02/15/20				712,842.50	712,842.50	2,097,387.50
3	08/15/20	34,535,000.00	690,000.00	5.100%	712,842.50	1,402,842.50	
	02/15/21				695,247.50	695,247.50	2,096,090.00
4	08/15/21	33,845,000.00	725,000.00	5.100%	695,247.50	1,420,247.50	
	02/15/22				676,760.00	676,760.00	2,097,007.50
5	08/15/22	33,120,000.00	765,000.00	5.100%	676,760.00	1,441,760.00	
	02/15/23				657,252.50	657,252.50	2,099,012.50
6	08/15/23	32,355,000.00	805,000.00	5.100%	657,252.50	1,462,252.50	
	02/15/24				636,725.00	636,725.00	2,098,977.50
7	08/15/24	31,550,000.00	845,000.00	5.100%	636,725.00	1,481,725.00	
	02/15/25				615,177.50	615,177.50	2,096,902.50
8	08/15/25	30,705,000.00	885,000.00	5.100%	615,177.50	1,500,177.50	
	02/15/26				592,610.00	592,610.00	2,092,787.50
9	08/15/26	29,820,000.00	925,000.00	5.100%	592,610.00	1,527,610.00	
	02/15/27				568,767.50	568,767.50	2,096,377.50
10	08/15/27	28,885,000.00	980,000.00	5.100%	568,767.50	1,548,767.50	
	02/15/28				543,777.50	543,777.50	2,092,545.00
11	08/15/28	27,805,000.00	1,030,000.00	5.100%	543,777.50	1,573,777.50	
	02/15/29				517,512.50	517,512.50	2,091,290.00
12	08/15/29	26,875,000.00	1,080,000.00	4.100%	517,512.50	1,597,512.50	
	02/15/30				495,372.50	495,372.50	2,092,885.00
13	08/15/30	25,795,000.00	1,120,000.00	4.100%	495,372.50	1,615,372.50	
	02/15/31				472,412.50	472,412.50	2,087,785.00
14	08/15/31	24,675,000.00	1,170,000.00	4.100%	472,412.50	1,642,412.50	
	02/15/32				448,427.50	448,427.50	2,090,840.00
15	08/15/32	23,505,000.00	1,215,000.00	4.100%	448,427.50	1,663,427.50	
	02/15/33				423,520.00	423,520.00	2,086,947.50
16	08/15/33	22,290,000.00	1,260,000.00	3.100%	423,520.00	1,683,520.00	
	02/15/34				403,990.00	403,990.00	2,087,510.00
17	08/15/34	21,030,000.00	1,295,000.00	3.100%	403,990.00	1,698,990.00	
	02/15/35				383,917.50	383,917.50	2,082,907.50
18	08/15/35	19,735,000.00	1,335,000.00	3.100%	383,917.50	1,718,917.50	
	02/15/36				363,225.00	363,225.00	2,082,142.50
19	08/15/36	18,400,000.00	1,375,000.00	3.100%	363,225.00	1,738,225.00	
	02/15/37				341,912.50	341,912.50	2,080,137.50
20	08/15/37	17,025,000.00	1,420,000.00	3.100%	341,912.50	1,761,912.50	
	02/15/38				319,902.50	319,902.50	2,081,815.00
21	08/15/38	15,605,000.00	1,470,000.00	4.100%	319,902.50	1,789,902.50	



Debt Year	Period Ending	Principal Outstanding	Principal	Rate	Interest	Total Payment*	Fiscal Year Total Payment
	02/15/39				289,767.50	289,767.50	2,070,670.00
22	08/15/39	14,135,000.00	1,530,000.00	4.100%	289,767.50	1,819,767.50	
	02/15/40				258,402.50	258,402.50	2,078,170.00
23	08/15/40	12,605,000.00	1,590,000.00	4.100%	258,402.50	1,848,402.50	
	02/15/41				225,807.50	225,807.50	2,074,218.00
24	08/15/41	11,015,000.00	1,655,000.00	4.100%	225,807.50	1,880,807.50	
	02/15/42				191,880.00	191,880.00	2,072,687.50
25	08/15/42	9,360,000.00	1,725,000.00	4.100%	191,880.00	1,916,880.00	
	02/15/43				156,517.50	156,517.50	2,073,397.50
26	08/15/43	7,635,000.00	1,795,000.00	4.100%	156,517.50	1,951,517.50	
	02/15/44				119,720.00	119,720.00	2,071,237.50
27	08/15/44	5,840,000.00	1,870,000.00	4.100%	119,720.00	1,989,720.00	
	02/15/45				81,385.00	81,385.00	2,071,105.00
28	08/15/45	3,970,000.00	1,945,000.00	4.100%	81,385.00	2,026,385.00	
	02/15/46				41,512.50	41,512.50	2,067,897.50
29	08/15/46	2,025,000.00	2,025,000.00	4.100%	41,512.50	2,066,512.50	2,066,512.50
Totals			\$35,216,700.00		\$25,551,389.83	\$61,368,069.83	\$61,368,069.83

\*Debt service payments are due 30 days prior to the payment date per sections four and five of the loan agreement.



## *Appendix A – Budget Calendar*

### NEWMARKET SCHOOL DISTRICT – SAU 31

#### FY'25 BUDGET CALENDAR

Date	Event	Details
August 9, 2023	Distribute preliminary budget information to District Administrators.	Distribute budget reports showing past three budget cycles to Administrators. Distribute Draft FY 25 Budget Calendar for feedback.
August 10, 2023	Board reviews Draft FY 25 Draft Calendar	Preliminary review and adjustment of FY 25 Budget Calendar.
August 14, 2023	Align district budget calendar with final DRA budget calendar (if available)	Make any adjustments to dates based on DRA calendar.
September 7, 2023	Adopt FY'24 Board Budget Goals and Priorities	School Board to vote to approve / adopt FY 25 Budget Goals and Priorities
September 7, 2023	Distribute Final FY'25 Budget Calendar for Board final review. Adopt Budget Calendar FY 25	Submitted to School Board for Review and Comment and adoption. Vote on FY'25 Calendar.
September 8, 2023	Submit FY 25 Draft Budget Calendar to Budget Committee	Review, modify (if needed), and approve FY 25 Draft Budget Calendar.
September 8, 2023	Distribute FY'25 Budget goals and additional guidance to Administrators.	Send budget development guidance and instructions to principals and administrators
September 22, 2023	Finalize Budget Calendar with Budget Committee.	Send Final Calendar to counsel for review.
September 25, 2023	School and Department Budget Requests Due.	Building principals and department heads submit their FY'24 Budget requests to Superintendent and School Business Administrator.
October 2-6, 2023	Meetings with Department Heads to review requests	Department Heads meet with BA and Superintendent to review FY'25 budget requests.
October 16, 2023	Budget Work Session 12:00- 4:00 pm	Superintendent and SB meet with school and district administrators to review and discuss FY'25 budget requests
October 19, 2023	FY'25 Budget Overview Presentation	Presentation to the School Board on the Superintendent's Recommended FY'25 Budget
November 2, 2023	FY'25 School Board Budget Review (@ Regular SB meeting)	School Board reviews, discusses, and deliberates, recommends any changes to FY'25 Superintendent's Recommended Budget
November 16, 2023	Adopt FY'25 School Board Budget	School Board votes to adopt FY'25 proposed budget which becomes FY'25 School Board Budget
November 30, 2023	Last day for FY'25 School Board Budget to be sent to Town Budget Committee	FY'25 School Board budget submitted to Town Budget Committee
December 11, 2023	School District Budget Presentation to Budget Committee, 6:30 pm	Budget Committee reviews FY'25 School Board Budget with School Board, Superintendent, and SBA

Date	Event	Details
<b>December 21, 2023</b>	School Board Reviews School Warrant Articles	School Board reviews Warrant Article prior to submission and posting
<b>December 22, 2022</b>	Post Notice of Public Hearing on January 8 <sup>th</sup> -School District FY'25 Budget	Posted and published in newspaper at least 7 days prior to hearing and no later than 2 <sup>nd</sup> Tuesday in January (1/10/23). 40:13, II-a(a); 32:5
<b>January 8, 2024</b>	Budget Committee Public Hearing on School District Budget (Town Hall Auditorium) 6:30 pm	Public Hearing must be held no later than 25 days before annual town meeting and requires 7 days' notice. 40:13-a(c); 32:5
<b>January 9, 2024</b>	Deadline for Petition Warrant Articles	Warrant articles must be submitted no later than the second Tuesday of January (1/10/23) for budget and bond hearings and collective bargaining agreements. 40:13, II-a(b); 39:3
<b>January 9, 2024</b>	Last day to post notice of January 16 <sup>th</sup> Budget hearing	"..the second Tuesday in January.." (40:13, II-a(a), 32:5.I)
<b>January 9, 2024</b>	Last day for negotiated cost items to be finalized.	"..the second Tuesday in January.." (40:13, II-a(b), 273-A:1)
<b>January 11, 2024</b>	Public Hearing on Petitioned Warrant Articles, 7:00 PM (Tentative)	School Board holds public hearing on petitioned warrant articles (if applicable).
<b>January 16, 2024</b>	Last Date to hold Public Hearing on Budget- State deadline	Public Hearing on Budget must be held no later than third Tuesday in January (1/17/23). 40:13, II-a(c)
<b>January 22, 2024</b>	Budget Committee Meets to review and recommend School and Town Budgets.	Budget Committee votes recommendations on budget and warrant articles.
<b>January 25, 2024</b>	Last day for Budget Committee to deliver budget and warrant article recommendations to the governing body of posting.	Must occur "on the Thursday before the last Monday in January" (40:13, II-a (c), 32:16, IV)
<b>January 29, 2024</b>	Last Date to post Warrant, Budget, Default, MS-737/First Session	Must occur on or before the last Monday in January. 40:13, II-a(d); 32:5, VII-(b)
<b>February 3, 2024</b>	First Deliberative Session	First discussion session of town meeting which must occur between the first and second Saturdays following the last Monday in January. 40:13, III
<b>February 27, 2024</b>	Annual Report available	Must be made available <u>at least</u> one week prior to Second Session. 40:13, II
<b>March 12, 2024</b>	Election Day	Second "voting" session which must occur on the Second Tuesday in March. 40:13, VII (polls open 7:00 a.m. to 7:00 p.m.?)
<b>March 21, 2024</b>	Present completed forms to School Board for signature	Align with a regular school board meeting, if possible.
<b>April 1, 2024</b>	Deadline to submit signed and Completed forms to DRA	...within 20 days of the close of the meeting... (RSA 21-J:34)





## *FY 25 Budget Report Appendix B*

### *FY 2025 Default Budget*

In accordance with RSA 40:13, each district that has adopted an Official Ballot Referenda instead of a Traditional Town meeting (also known as SB2) must calculate a Default budget to present to voters on the annual warrant. RSA 40:13 defines "Default budget" as *"the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget."*

#### **Included in the FY25 Default Budget:**

- Salary increases and benefits that have been previously incurred as a result of a contractual agreement (ie. a Collective Bargaining Agreement). In FY 23, the NSSA collective bargaining agreement was approved by the voters in a separate warrant article, and therefore, the costs associated with that CBA are included in both the FY 24 total approved operating budget, and the FY 25 default operating budget.
- Staffing "breakage": When a position is filled with a new hire and the salary rate is different than the original budgeted amount for the position, the increase or decrease is reflected in the default.
- Increases/decreases in required NHRS contribution percentages, if applicable. Employer contributions are required by law and rates are revised bi-ennially by NHRS. For FY 25, the rates remain the same as for FY 24.
- FICA calculations have been increased/decreased based on the FY 25 default salary totals, as required by law.
- Increases/decreases as required by law under IDEA for the costs of Special Education services including Special Education transportation.
- Increases/decreases in insurance premiums as required to maintain operations and remain in compliance with the conditions of our long-term debt obligations.
- Health Insurance and dental insurance costs correspond with employee FY 25 elections of plan types. In some cases, these changes result in an increase and in some cases these changes result in a decrease.

#### **Excluded from the FY25 Default Budget:**

- Proposed FY 25 salary increases and benefits that have not been previously incurred as a result of a contractual agreement. Generally-speaking, these are proposed salary and associated benefits increases for all staff members who are not members of a collectively bargained group.
- Any proposed new FY 25 positions and their associated benefits have been excluded from the default budget as well.
- Any open budgeted position that the district is not actively trying to fill.



- Costs associated with the purchase of equipment, outside of an annually budgeted replacement cycle, unlikely to occur in the next fiscal cycle.

**Analysis of significant changes in the FY25 Default budget:**

- Increases in Regular, Special Programs, Student Support Services stem primarily from salaries and benefits for collective bargaining agreements previously approved by voters in March 2023 and March 2022.
- The decrease shown in Other Programs is associated with the elimination of a Co-Curricular Coordinator position budgeted in 23-24, but not filled or carried forward to the FY 25 proposed budget.
- The decrease in Instructional Staff Services stems from the elimination of 1.2 FTE Lunch Monitor positions and the removal of some one-time technology expenditures.
- The decrease in Plant and Operations stems primarily from the removal of expenditures associated with one-time projects/equipment purchases.
- The increase shown in Student Transportation reflects only increases in Special Education Transportation. All other transportation costs have been held at FY 24 budgeted amounts.
- The decrease in Other Special Revenue corresponds to the expiration of ESSER funds and an anticipated reduction in federally-funded expenditures.

A summary of these specific changes, shown by line item is included below. This summary reflects the account categories on the 2024 MS-DSB, which is the required form that we file with the NH Department of Revenue as part of the annual budgeting process. The total increase for FY 25 default is \$134,587 based on the voted FY 24 Budget, which includes Food Service costs a reduction in expected federally-funded expenditures. Removing the federally-funded expenditure reduction from our calculation, the default budget represents a \$434,587 increase from the FY 24 general operating budget. *It should also be noted that the FY 25 default budget presented below represents a decrease of \$705,910 (2.58%) from our proposed FY 25 operating budget of \$27,372,282 as shown in our FY 25 Proposed Budget Report.*

Purpose	2024 Approved Budget	2025 Default Budget	Increase / (Decrease)
Regular Programs	\$ 8,712,029	\$ 8,766,057	\$ 54,027
Special Programs	\$ 4,984,135	\$ 5,243,843	\$ 259,708
Vocational Programs	\$ 199,000	\$ 199,000	\$ -
Other Programs	\$ 484,573	\$ 397,007	\$ (87,566)
Student Support Services	\$ 1,818,025	\$ 2,066,334	\$ 248,310
Instructional Staff Services	\$ 1,367,157	\$ 1,260,925	\$ (106,233)
Other School Board	\$ 222,994	\$ 222,994	\$ -
SAU Management Services	\$ 1,026,057	\$ 1,062,310	\$ 36,253
All Other Administration	\$ 1,353,741	\$ 1,367,550	\$ 13,809
Business	\$ 451,454	\$ 465,979	\$ 14,525
Plant Operations and Maintenance	\$ 1,932,934	\$ 1,909,264	\$ (23,670)
Student Transportation	\$ 1,031,477	\$ 1,044,977	\$ 13,500
Support Service, Central and Other	\$ 82,180	\$ 82,180	\$ -
Food Service Operations	\$ 421,062	\$ 435,061	\$ 13,999
Building Improvement Services	\$ 15,990	\$ 15,990	\$ 0
Debt Service-Principal	\$ 805,000	\$ 845,000	\$ 40,000
Debt Service-Interest	\$ 1,293,978	\$ 1,251,903	\$ (42,075)
Transfers To Food Service	\$ 30,000	\$ 30,000	\$ -
To Other Special Revenue	\$ 704,958	\$ 400,000	\$ (304,958)
<b>Total</b>	<b>\$ 26,936,743</b>	<b>\$ 27,066,373</b>	<b>\$ 129,629</b>

Reconciliation to MS-27 2023		
Appropriations WA #2-Operating Budget	\$	26,652,112
WA #3 NSSA Approved (added to Oper Budget)	\$	284,630
<b>Total Appropriations 23-24 Operating</b>	<b>\$</b>	<b>26,936,743</b>