

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the **Deerfield Community School** in said District on the **10th day of February, 2024** at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for **March 12, 2024** at the town hall 10 Church Street, Deerfield, NH, from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling, **Eighteen Million Sixty-Five Thousand Eight Hundred Sixty-One Dollars (\$18,865,861)**? Should this article be defeated, the default budget shall be **Eighteen Million Eight Hundred Sixty Eight Thousand Eight Hundred Thirty Six Dollars (\$18,868,836)** which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Majority vote required.

*School Board Recommends Approval [4-1-0]  
Budget Committee Recommends Approval [7-3-0]*

*If passed, the new estimated tax rate will be \$19.48[per thousand], which will result in a \$2.20 increase over the previous year school tax rate.*

[Note: Warrant Article #1 (operating budget article) does not include appropriations from separate Warrant Articles.]

2. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Para Educators Association for the 2024/25, 2025/26, 2026/27, and 2027/28 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

Fiscal Year:	Estimated Increase:
2024/25	\$94,853
2025/26	\$51,610
2026/27	\$62,178
2027/28	\$50,544

and further to raise and appropriate the sum of **Ninety Four Thousand Eight Hundred Fifty-Three Dollars (\$94,853)** for the 2024/25 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? Majority vote required.

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [5-5-0]*

*[Estimated tax impact of this article is \$0.18 per thousand]*

3. Shall the Deerfield School District, if Article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article # 2 cost items only?

4. Shall the Deerfield School District vote to raise and appropriate the sum of **One Hundred Fifty Thousand Dollars (\$150,000)** to be placed in the **Special Education Trust Fund**, this sum to come from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024? Majority vote required. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [10-0-0]*

5. Shall the Deerfield School District vote to raise and appropriate the sum of up to **One Hundred Fifty Thousand Dollars (\$150,000)** to be added to the **Special Education Trust Fund** as previously established.

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [5-5-0]*

*If passed, the tax impact will be \$0.19[per thousand]*

6. Shall the Deerfield School District approve tuition agreements between the Deerfield School District and the Concord and Pembroke School Districts as well Coe Brown Northwood Academy as negotiated by the school board each of which provides for an initial term beginning on July 1, 2024 and ending on June 30,2027, with the option for the term to be extended for two (2) years at Coe Brown Northwood Academy, for additional one (1) year periods at Pembroke Academy and Concord High School, and that the tuition to be paid to each school will be determined by the operating budget of the school and student attendance; and authorize the school board to submit the agreements to the State Board of Education for approval pursuant to RSA 194:22 and take such other and further acts as are necessary to give effect to this warrant article, including the adoption of minor amendments to the agreements from time to time during the terms of those agreements without further action by the school district meeting?

7. To see if the Deerfield School District will vote to create a High School Tuition Expendable Trust Fund under the provisions of RSA 198:20-C for the purpose of unanticipated high school tuition costs and to raise and appropriate the sum of **One Hundred Forty Thousand Dollars \$140,000** to be placed in this fund and further to name the school board as agents to expend from this fund. (Majority vote required)

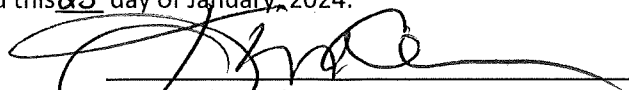
*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [6-4-0]*


8. Shall the District authorize its Board to negotiate a lease of property or an easement agreement with a solar provider on such terms and conditions as it deems to be in the best interest of the District for the purpose of installing a solar panel array and related equipment at the Deerfield Community School at 66 North Road Deerfield, New Hampshire and further to authorize the Board to enter into a Power Purchase Agreement with a term not to exceed 20 years, with provisions for a buy-out of the agreement subject to subsequent appropriation, on such terms and conditions as the Board deems to be in the best interest of the District, with the understanding that the Board may decline to enter into either of these agreements if it deems the terms and conditions not to be in the best interest of the District.

9. Shall the Deerfield School District vote to rescind the provisions of RSA 40:13 (known as SB 2), adopted by the Deerfield School District on March 8, 2005, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? [3/5 majority vote required]

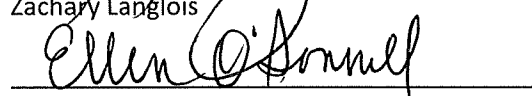
10. Shall the Deerfield School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II? (Majority vote required).

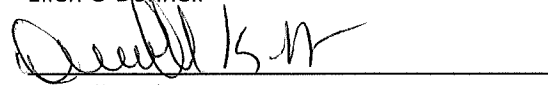
Given under our hands at said Deerfield this 25<sup>th</sup> day of January, 2024.

  
Kendra Cohen, Chair

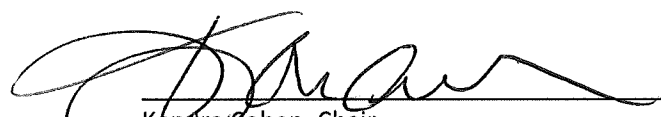
  
Nathan Oxnard

  
Zachary Langlois


  
Ellen O'Donnell


  
Danielle Palmer  
DEERFIELD SCHOOL DISTRICT

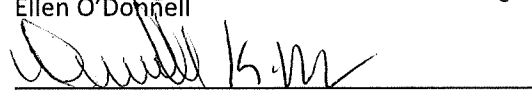
A True Copy of Warrant - Attest

  
Kendra Cohen, Chair

  
Nathan Oxnard

  
Zachary Langlois

  
Ellen O'Donnell

  
Danielle Palmer  
DEERFIELD SCHOOL DISTRICT

THE STATE OF NEW HAMPSHIRE

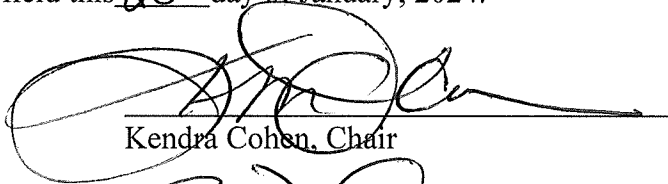
TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD,  
QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Deerfield Town Hall 10 Church St. in said District on the  
12th day of March, 2024 at 7:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose two (2) members of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
6. Other School District business previously considered at the District's Deliberative Session.

The polls are to open at 7:00 A.M. and will close not earlier than 7:00 P.M.

Given under our hands at said Deerfield this 25<sup>th</sup> day of January, 2024.



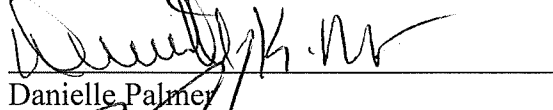
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Kendra Cohen, Chair



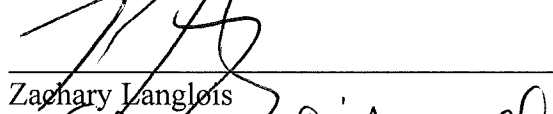
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Nathan Oxnard



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Danielle Palmer



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Zachary Langlois

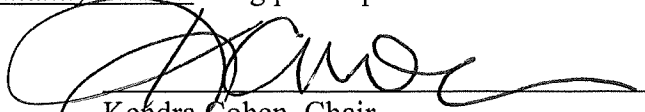


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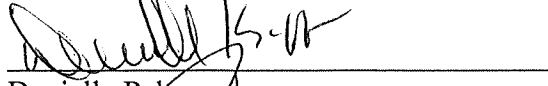
Ellen O'donnell


DEERFIELD SCHOOL DISTRICT

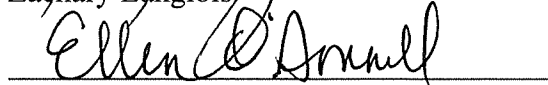
I certify that on the 25<sup>th</sup> day of January, 2024, I posted a copy of the school budget with the written warrant and the written voting warrant attested by the School Board of said District at the place of meeting within named as Deerfield Town Hall and a like attested copy at Deerfield Town Office, Post office, Deerfield Library and Deerfield Community School being public places in said District.

  
Kendra Cohen, Chair

  
Nathan Oxnard

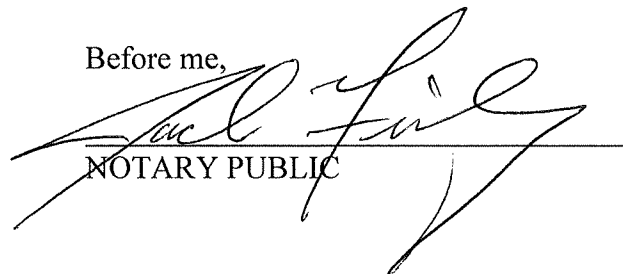
  
Danielle Palmer

  
Zachary Langlois

  
Ellen O'donnell  
DEERFIELD SCHOOL DISTRICT

Rockingham County, SS  
25 January, 2024

Personally, appeared the above School Board and made oath the above certificate by same signed is true.

Before me,  
  
NOTARY PUBLIC

**JACK K. FINLEY**  
Notary Public - New Hampshire  
My Commission Expires September 11, 2025



New Hampshire  
Department of  
Revenue Administration

2024  
MS-27

Proposed Budget

### Deerfield Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2024 to June 30, 2025

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 25, 2024

#### SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
<i>Yendra Cohen</i>	<i>MBC / School Board Chair</i>	<i>[Signature]</i>
<i>Brynn Messier</i>	<i>MBC</i>	<i>[Signature]</i>
<i>Wendy Shubert</i>	<i>MBC / BOS</i>	<i>[Signature]</i>
<i>[Signature]</i>	<i>MBC</i>	<i>[Signature]</i>
<i>Eileen Rhodes</i>	<i>MBC</i>	<i>[Signature]</i>
<i>Leah McHugh</i>	<i>MBC</i>	<i>[Signature]</i>
<i>Karen Veroff</i>	<i>MBC</i>	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
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Revenue Administration

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Appropriations

Account	Purpose	Article	Appropriations		School Board's		School Board's		Budget	
			Expenditures for period ending 6/30/2023	as Approved by DRA for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Instruction</b>										
1100-1199	Regular Programs	01	\$5,683,479	\$6,059,516	\$7,240,688	\$0	\$0	\$7,240,688	\$0	\$0
1200-1299	Special Programs	01	\$3,367,219	\$3,528,556	\$4,643,969	\$0	\$0	\$4,643,969	\$0	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$37,958	\$61,679	\$65,710	\$0	\$0	\$65,710	\$0	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Instruction Subtotal</b>		\$9,088,656	\$9,659,751	\$11,950,367	\$0	\$0	\$11,950,367	\$0	\$0
<b>Support Services</b>										
2000-2199	Student Support Services	01	\$314,422	\$325,074	\$241,983	\$0	\$0	\$241,983	\$0	\$0
2200-2299	Instructional Staff Services	01	\$163,273	\$178,181	\$179,912	\$0	\$0	\$179,912	\$0	\$0
	<b>Support Services Subtotal</b>		\$477,695	\$503,255	\$421,895	\$0	\$0	\$421,895	\$0	\$0
<b>General Administration</b>										
2310 (840)	School Board Contingency	01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board		\$45,297	\$35,343	\$41,458	\$0	\$0	\$41,458	\$0	\$0
	<b>General Administration Subtotal</b>		\$45,297	\$35,343	\$41,458	\$0	\$0	\$41,458	\$0	\$0



New Hampshire  
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	01	\$414,094	\$422,011	\$471,638	\$0	\$471,638	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$481,421	\$473,659	\$473,101	\$0	\$473,101	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$1,100,651	\$559,739	\$620,632	\$0	\$620,632	\$0
2700-2799	Student Transportation	01	\$1,079,818	\$1,314,219	\$1,486,062	\$0	\$1,486,062	\$0
2800-2999	Support Service, Central and Other	01	\$2,578,439	\$2,895,716	\$3,144,909	\$0	\$3,144,909	\$0
	<b>Executive Administration Subtotal</b>		<b>\$5,654,423</b>	<b>\$5,665,344</b>	<b>\$6,196,342</b>	<b>\$0</b>	<b>\$6,196,342</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operators	01	\$209,540	\$177,914	\$249,972	\$0	\$249,972	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$209,540</b>	<b>\$177,914</b>	<b>\$249,972</b>	<b>\$0</b>	<b>\$249,972</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition	01	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	01	\$0	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	01	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	01	\$2,354	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$2,354</b>	<b>\$4</b>	<b>\$4</b>	<b>\$0</b>	<b>\$4</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





New Hampshire  
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)	
<b>Fund Transfers</b>									
5220-5221	To Food Service	01	\$0	\$5,000	\$5,823	\$0	\$5,823	\$0	
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0	
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0	
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0	
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Fund Transfers Subtotal</b>		\$0	\$5,000	\$5,823	\$0	\$5,823	\$0	
<b>Total Operating Budget Appropriations</b>				\$18,865,861	\$0	\$18,865,861	\$0	\$0	



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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	07	\$140,000	\$0	\$140,000	\$0
<i>Purpose: Establish and vote to raise and appropriate funds</i>						
5252	To Expendable Trusts/Fiduciary Funds	04	\$150,000	\$0	\$150,000	\$0
<i>Purpose: Vote to raise and appropriate funds to for the Spe</i>						
5252	To Expendable Trusts/Fiduciary Funds	05	\$150,000	\$0	\$0	\$150,000
<i>Purpose: Vote to raise and appropriate funds for the Specia</i>						
<b>Total Proposed Special Articles</b>			<b>\$440,000</b>	<b>\$0</b>	<b>\$290,000</b>	<b>\$150,000</b>



**New Hampshire**  
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**Individual Warrant Articles**

Account	Purpose	Article	School Board's		Budget	
			Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	02	\$7,456	\$0	\$0	\$7,456
<i>Purpose: To raise and appropriate funds for the Para Educat</i>						
1200-1299	Special Programs	02	\$79,512	\$0	\$0	\$79,512
<i>Purpose: To raise and appropriate funds for the Para Educat</i>						
2800-2999	Support Service, Central and Other	02	\$7,885	\$0	\$0	\$7,885
<i>Purpose: To raise and appropriate funds for the Para Educat</i>						
<b>Total Proposed Individual Articles</b>			<b>\$94,853</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,853</b>



**New Hampshire**  
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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
<b>Local Sources</b>					
1300-1349	Tuition	01	\$15,200	\$15,200	\$15,200
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$1,500	\$2,500	\$2,500
1600-1699	Food Service Sales	01	\$88,850	\$99,400	\$99,400
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities	01	\$10,000	\$10,000	\$10,000
1900-1999	Other Local Sources				
<b>Local Sources Subtotal</b>			<b>\$115,550</b>	<b>\$127,100</b>	<b>\$127,100</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$298,837	\$600,221	\$600,221
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$500	\$450	\$450
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$5,859	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$305,196</b>	<b>\$600,671</b>	<b>\$600,671</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

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**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$98,308	\$259,063	\$259,063
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$52,338	\$63,170	\$63,170
4570	Disabilities Programs	01	\$171,248	\$184,446	\$184,446
4580	Medicaid Distribution	01	\$35,000	\$35,000	\$35,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$356,894</b>	<b>\$541,679</b>	<b>\$541,679</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	01	\$5,000	\$81,129	\$81,129
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	01	\$0	\$5,823	\$5,823
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04	\$0	\$150,000	\$150,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$5,000</b>	<b>\$236,952</b>	<b>\$236,952</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$782,640</b>	<b>\$1,506,402</b>	<b>\$1,506,402</b>



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**Budget Summary**

Item	School Board	Budget Committee
	Period ending 6/30/2025 (Recommended)	Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$18,865,861	\$18,865,861
Special Warrant Articles	\$440,000	\$290,000
Individual Warrant Articles	\$94,853	\$0
Total Appropriations	\$19,400,714	\$19,155,861
Less Amount of Estimated Revenues & Credits	\$1,506,402	\$1,506,402
Less Amount of State Education Tax/Grant	\$3,470,355	\$3,470,355
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$14,423,957</b>	<b>\$14,179,104</b>



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$19,155,861
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$19,155,861</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,915,586
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$94,853
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$21,071,447







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**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$6,069,516	\$1,197,278	(\$600)	\$7,266,194
1200-1299	Special Programs	\$3,528,556	\$1,164,516	(\$49,000)	\$4,644,072
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$61,679	\$6,207	\$0	\$67,886
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$9,659,751</b>	<b>\$2,368,001</b>	<b>(\$49,600)</b>	<b>\$11,978,152</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$325,074	(\$81,222)	(\$99)	\$243,753
2200-2299	Instructional Staff Services	\$178,181	\$2,932	(\$3,700)	\$177,413
<b>Support Services Subtotal</b>		<b>\$503,255</b>	<b>(\$78,290)</b>	<b>(\$3,799)</b>	<b>\$421,166</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$35,343	\$815	\$0	\$36,158
<b>General Administration Subtotal</b>		<b>\$35,343</b>	<b>\$815</b>	<b>\$0</b>	<b>\$36,158</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$422,011	\$49,627	\$0	\$471,638
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$473,659	\$7,993	\$0	\$481,652
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$559,739	\$49,441	(\$1,544)	\$607,636
2700-2799	Student Transportation	\$1,314,219	\$177,329	\$0	\$1,491,548
2800-2999	Support Service, Central and Other	\$2,895,716	\$233,017	\$0	\$3,128,733
<b>Executive Administration Subtotal</b>		<b>\$5,665,344</b>	<b>\$517,407</b>	<b>(\$1,544)</b>	<b>\$6,181,207</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$177,914	\$70,235	\$0	\$248,149
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$177,914</b>	<b>\$70,235</b>	<b>\$0</b>	<b>\$248,149</b>



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**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$5,000	(\$1,000)	\$0	\$4,000
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$100,000	\$0	(\$100,000)	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$600,000	\$0	(\$600,000)	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$705,000</b>	<b>(\$1,000)</b>	<b>(\$700,000)</b>	<b>\$4,000</b>
<b>Total Operating Budget Appropriations</b>		<b>\$16,746,611</b>	<b>\$2,877,168</b>	<b>(\$754,943)</b>	<b>\$18,868,836</b>



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**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
3100	Increase in food service due to changes in the food service program, cost inflation
2200-2299	Increase in Library Instructor contractual Decrease in travel and workshops
1400-1499	Increase due cost of officials and due no additional added
2310-2319	Increases due to contractual expenditures
2600-2699	Increase in Custodian personnel changes Changes in Utilities due to usage and rate changes Increase in Liability Insurance due contractual rate increase Increase in contractual expenditures
1100-1199	Increase in Teacher Salaries due to CBA, not FTE changes Aide Salary decrease is due to change in personnel Increase in high school tuition rates due to tuition agreement changes Increase in Title
2320 (310)	Increases due to contractual expenditures
2400-2499	Increase in salaries due to contractual expenditures Increase in contractual expenditures Decrease in Technology salary expenditure due to change in personnel
1200-1299	Teacher Salary decrease was due to personnel changes and CBA Decrease for Sped Para is due to student specific needs Fy2324 budgeted for 24 and proposing 22 in Fy2425, personnel changes
2000-2199	Decrease in Diagnostics moved to Contracted Services 001.1200
2700-2799	Increase in Transportation due to contractual increase and McKinney Vento transportation Increase in Sped Transportation due to student specific services
2800-2999	Increase in health insurance due to estimated 8% increase in rate and personnel changes Increase in dental insurance due to 4.7% increase and personnel changes Decrease in Life and LTD due estimate
5251	One-time expense voted by town
5252	One -time expense voted by town
5220-5221	Decrease in food service requiring less of an offset due to Food Service Program surplus