



Public Hearing  
Hill School District FY 2021 - FY 2022 Budget  
Wednesday, March 10, 2021  
7 p.m.

# Agenda: Hill School District FY 2021 - 2022 Budget Proposal

- Opening Remarks and Ground Rules ..... 10 minutes
  - The Big Picture: Budget Comparison by Function..... 10 minutes
  - What's Changed by Function With Questions and Comments ..... 120 minutes
  - Warrant Articles and Estimated Revenue..... 10 minutes
  - Final Questions and Comments ..... 15 minutes
  - Close Public Hearing ..... 5 minutes
  - Open Budget Committee Meeting for Deliberation
- 2.8 hours

# Thanks to the Town and School District

- I'd just like to say that the budget committee started working on the town and school budgets back in September and October of 2020.
- We've looked at all the town departments and met with the department heads to review their proposed budgets for the year 2021 and 2022.
- We met with the school board, Superintendent/Principal and met with them 4 times over the budget season to review in detail their budget.
- Both the town and school have been very diligent to keep their budget increases at a minimum.
- I want to thank the budget committee for their diligence to work, show up to meetings and pay attention to detail in the budgets we have reviewed.
- We've worked to get training sessions in for the virtual meetings.
- I want to thank Tom Seymour for getting the Zoom Webinar up and running. His dedication is giving the town successful public hearings.
- I want to thank Dr. Connelly and Mike Limanni and the school staff for all their school budget preparation and for showing the budget committee on how to read and evaluate their budget.
- I also want to say that there are two ex officio members on the budget committee: Tom Seymour for selectmen and Carol Snow-Asher for the school board. They do have full voting rights on the budget committee.
- Thanks to the budget committee, town office, town clerk's office, the school for posting meetings and development of the budgets. I appreciate your countless hours. Thank you so much.

Respectfully,

Bill Wilson, Budget Committee Chairman

## Ground Rules

- Zoom Public Hearing following NH State Emergency Meeting Provisions of RSA 91-A
- Zoom Meeting will be Recorded; link to recording will be posted on town and school website
- Only budget related questions and comments will be answered
- Questions should be concise
- Meeting will continue until all questions are answered
- No votes will be taken during the Public Hearing
- Tonights presentation provides financial data from the FY22 proposed budget into more easily understandable information

## How to Raise Questions or Provide Comments

- Zoom Attendees:
  - Click the Q&A button at the bottom of the Zoom screen, type your message then click enter
  - Questions and comments will be addressed in order they're received
- Phone Attendees:
  - Press\*9 on your phone to be recognized
  - When its your turn to speak you'll receive instructions on the phone to:
    - Press **\*6 to unmute** your phone; then announce your name and state your question or comment

# Budget Committee Review History - Proposed FY22 School Budget

Date	Meeting	Bottom Line Reviewed	Comments
10/28/20	School Budget Workshop	N/A	Training on how to read and understand format and detail of the Hill School District budget
11/18/20	Preliminary School Budget Review	School Board Proposed Budget: \$2,134,767 Total Grant Funds: <u>\$55,000</u> <b>Total Appropriation: \$2,189,767</b>	Initial detailed line item review; all questions asked and answered
12/02/20	"Final" Budget Review	School Board Proposed Budget: \$2,134,518 Total Grant Funds: <u>\$55,000</u> <b>Total Appropriation: \$2,189,518</b>	Intended as final review - all questions asked and answered - Motion recommended and seconded to "accept the presentation of the Budget" - Motion carried with 7 yes, 1 no <u>Note:</u> during Jan-13-2021 BC meeting questions/concerns were raised regarding Dec-2nd vote; motion to schedule additional review carried and scheduled for Jan-27, 2021
01/27/21	Additional Final Review with Committee Vote	<b>\$2,207,766 Total Appropriations</b> based on FY2021 - 2022 Revenue Estimates	Reviewed FY 2021-2022 Revenue Estimates Worksheet - Increased appropriation due to estimated reduction in Local Education tax revenue - Budget Committee vote to approve: 6 yes, 3 no motion carried
03/08/21	Public Hearing Practice #1 with Budget Committee	School Board Proposed Budget: \$2,141,775 Total Grant Funds: <u>\$55,000</u> <b>Total Appropriation: \$2,196,775</b>	

03/08/21 Update: \$2,196,775

11/18/20 Baseline: \$2,189,767

Difference: \$7,008

<u>Function 1100</u> \$5384	<u>Function 2321</u> \$628	<u>Function 2410</u> \$793	<u>Function 2620</u> \$204
January \$43,750 March \$49,134 Diff \$ 5,384 Tuition \$ 3,981 Music \$ 1,403  -Updated tuition to 3/5 enrollment figures -Corrected FY21 contract in system	January \$89,920 March \$90,548 Diff \$ 628  Corrected FY21 calendar work days in system led to increase in wages and benefits for Supt & Fin. Assist	January \$114,597 March \$115,390 Diff \$ 793  Corrected FY21 calendar work days in system led to increase in wages and benefits for Supt & Fin. Assist	January \$60,179 March \$60,383 Diff \$ 204  Corrected FY21 calendar work days in system led to increase in wages and benefits for Supt & Fin. Assist

\$7,008

## The Big Picture: Budget Comparison by Function

- Purpose: to provide a "big picture" review of the FY21/FY22 proposed school budget
- No Questions or Comments during Big Picture review
- Detailed "what's changed" by Account Function with Q&A occurs in next Agenda item

### FY22 Proposed Budget Summary

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Totals:	\$ 2,115,527	\$ 2,141,775	\$ 26,248	1.24%
Total Grant Funds:	\$ 55,000	\$ 55,000	\$ -	0.00%
Total Appropriation:	\$ 2,170,527	\$ 2,196,775	\$ 26,248	1.21%

# FY22 Budget Comparison by Function

	Account	FY21 Adopted	FY22 School Board Proposed Budget	Doll Diff	Percent Diff
1	1100 Instructional	\$1,225,388	\$1,274,522	\$49,134	4.01%
2	1210 Special Education	\$173,754	\$150,271	(\$23,483)	-13.52%
3	1220 Special Education/ESY	\$2,500	\$3,416	\$916	36.64%
4	1410 Pupil Services/Co-Curricular	\$3,852	\$3,014	(\$838)	-21.75%
5	2122 Guidance Services	\$17,720	\$18,255	\$535	3.02%
6	2134 Health Services	\$27,626	\$30,324	\$2,698	9.77%
7	2140 Psychological Services	\$4,000	\$4,000	\$0	0.00%
8	2152 Speech Services	\$30,399	\$30,714	\$315	1.04%
9	2162 Physical Therapy Services	\$10,000	\$4,000	(\$6,000)	-60.00%
10	2163 Occupational Therapy Services	\$15,100	\$15,100	\$0	0.00%
11	2190 Behavior Services	\$24,537	\$5,000	(\$19,537)	-79.62%
12	2213 Instructional Training	\$2,100	\$1,600	(\$500)	-23.81%
13	2222 Educational Media	\$200	\$200	\$0	0.00%
14	2223 Audio Visual Services	\$100	\$100	\$0	0.00%
15	2311 School Board	\$5,718	\$6,218	\$500	8.74%
16	2312 Board Clerk Services	\$3,724	\$3,505	(\$219)	-5.88%
17	2313 Treasurer Services	\$876	\$876	\$0	0.00%
18	2314 Election Services	\$330	\$330	\$0	0.00%
19	2317 Audit Services	\$5,000	\$5,000	\$0	0.00%
20	2318 Legal Services	\$4,000	\$4,000	\$0	0.00%
21	2321 Office of the Superintendent	\$116,137	\$123,777	\$7,640	6.58%
22	2410 Office of the Principal	\$115,062	\$121,015	\$5,953	5.17%
23	2620 Operation of Plant Maint.	\$105,457	\$108,909	\$3,452	3.27%
24	2621 Care & Upkeep of Buildings	\$0	\$0	\$0	N/A
25	2630 Grounds Maintenance	\$1,050	\$1,050	\$0	0.00%
26	2640 Equipment Maintenance	\$8,670	\$8,670	\$0	0.00%
27	2721 Student Transportation	\$59,427	\$61,804	\$2,377	4.00%
28	2722 Special Transportation	\$0	\$0	\$0	0.00%
29	2725 Field Trip Transportation	\$4,784	\$4,784	\$0	0.00%
30	21.3120 Food Service	\$40,266	\$43,571	\$3,305	8.21%
31	5110 Debt Service	\$100,000	\$100,000	\$0	0.00%
32	5120 Debt Service/Interest	\$7,750	\$7,750	\$0	0.00%
33	10.5221 Food Svc Transfer: From GF	\$18,000	\$18,000	\$0	0.00%
34	21.5221 Food Svc Transfer: To FS	(\$18,000)	(\$18,000)	\$0	0.00%
35	5251 Transfer to Capital Reserve	\$0	\$0	\$0	0.00%
	<b>Totals:</b>	<b>\$2,115,527</b>	<b>\$2,141,775</b>	<b>\$26,248</b>	<b>1.24%</b>
	<b>Total Grant Funds:</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$0</b>	<b>0.00%</b>
	<b>Total Appropriation:</b>	<b>\$2,170,527</b>	<b>\$2,196,775</b>	<b>\$ 26,248</b>	<b>1.21%</b>

## Account Function "What's Changed" Review with Questions and Comments

### Purpose:

- Line item review of "What's Changed" for each Account Function
- Answer all questions for account under review then move onto next account

### How to Raise Questions or Provide Comments

- Zoom Attendees:
  - Click the Q&A button at the bottom of the Zoom screen, type your message then click enter
- Phone Attendees:
  - Press\*9 on your phone to be recognized
  - When its your turn to speak you'll receive instructions on the phone to:
    - Press \*6 to unmute your phone; then announce your name and state your question or comment

### How Questions and Comments Will Be Managed:

- Questions and Comments will be addressed in order received
- Speaker will identify who is asking the question, read the question then answer it
- When answered, speaker will categorize as "Answered"
- Questions can be categorized as "Dismissed"; examples include:
  - Question has been answered previously
  - Question is not budget related
- Answered or Dismissed Questions can be reopened



# Staffing and Organization

## Staffing Levels Driven by Unique and Critical Skills

<b>9 Full Time Positions Receiving Benefits</b>
5 Full time Classroom Teachers (7 grades K-6)
1 Full Time Special Ed teacher - State Mandate
1 Full Time dual role Superintendent (33%) /Principal (67%)
1 Full Time multiple responsibility role - (Finance Asst, Office Mgr, Admin Asst, HR, Grant Writer)
1 Full time Custodian
<b>*Part Time Positions / NO Benefits</b>
School Nurse: 29.5 hours/week
Guidance Counselor: 16 hours/week
Art , Music , Phys Ed and STEAM Teachers: 4 people, 8 hours/week each
Paraprofessionals - State Mandate
<ul style="list-style-type: none"> <li>• 1100 (INST) = 1.16 2 Classroom: 29.5 hours/week each</li> <li>• 1210 (SPED) = .74 1 Special Education: 29.5 hours/week</li> <li>• 2152 (SPCH) = .31 1 Speech Support - 12.5/hours/week</li> </ul>
Food Service: 29.5 hours/week

***\*Part Time/No Benefits = max 29.5 hours per week***

## FY22 Change - Function 1100 Instructional

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
1100	Instructional	\$ 1,124,452	\$ 1,209,937	\$ 1,225,388	\$ 1,274,522	\$ 49,134	4.01%

*Detail can be found on pages 9 and 10 of Hill School District Budget Proposal*

### 1) Change in Newfound MS/HS Tuition and Student Mix

Tuition Rate Change		FY21 Tuition	FY22 Tuition	Dollar Diff	Percent Diff	
Middle School Tuition		\$ 14,939	\$ 16,062	\$ 1,123	7.52%	
High School Tuition		\$ 12,852	\$ 14,290	\$ 1,438	11.19%	
FY 21 Tuition		FY21 Count	FY21 Rate	FY21 Tuition		
Middle School		30	\$ 14,939	\$ 449,787		
High School		26	\$ 12,852	\$ 328,654		
FY22 Tuition		FY22 Count	FY22 Rate	FY22 Tuition	FY22 Doll Diff	Tuition Net Doll Diff =
Middle School		17	\$ 16,062	\$ 273,054	\$ (176,733)	
High School		38	\$ 14,290	\$ 543,020	\$ 214,366	\$ 37,633

### 2) Remaining Func 1100 Line Item Changes

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Salary Teachers	\$ 258,592	\$ 265,610	\$ 7,018	2.71%
Salary - Teacher Assistant	\$ 31,378	\$ 32,326	\$ 948	3.02%
Salary - Substitute Teacher	\$ 4,500	\$ 6,500	\$ 2,000	44.44%
Heath Insurance	\$ 45,776	\$ 49,895	\$ 4,119	9.00%
Dental Insurance	\$ 2,009	\$ 2,256	\$ 248	12.32%
FICA-Regular Education	\$ 22,680	\$ 23,289	\$ 609	2.69%
Teacher Retirement	\$ 40,036	\$ 48,697	\$ 8,661	21.63%
Unemployment Compensation	\$ 3,884	\$ 3,988	\$ 104	2.69%
Workers Comp	\$ 1,660	\$ 1,705	\$ 45	2.69%
Software Computer/teacher	\$ 3,600	\$ 4,100	\$ 500	13.89%
Replace Equip-Computer	\$ 12,750	\$ -	\$ (12,750)	-100.00%

**Additional Doll Diff = \$ 11,502**

**Grand Total Function 1100 FY22 Dollar Difference = \$ 49,134**

## FY22 Change - FUNC 1210 Special Education

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
1210	Special Education	\$ 130,714	\$ 132,880	\$ 173,754	\$ 150,271	\$ (23,483)	-13.52%

**Full detail can be found on pages 10 and 11 of Hill School District Budget Proposal**

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Special Ed. Teacher Salary	\$ 37,794	\$ 38,928	\$ 1,134	3.00%
Salary SPED Teacher Assistant	\$ 14,920	\$ 15,372	\$ 452	3.03%
Health Insurance - Special Education	\$ 6,539	\$ 7,128	\$ 589	9.00%
Dental - SPED	\$ 293	\$ 329	\$ 36	12.32%
FICA - Special Education	\$ 4,415	\$ 4,536	\$ 121	2.75%
Teach Retirement - Special Education	\$ 6,727	\$ 8,183	\$ 1,456	21.63%
Unemployment	\$ 756	\$ 777	\$ 21	2.75%
Workers Comp - SPED	\$ 323	\$ 332	\$ 9	2.75%
Tuition Other LEA in N.H.	\$ 47,853	\$ -	\$ (47,853)	-100.00%
Tuition Other LEA in N.H.	\$ 46,870	\$ 68,654	\$ 21,784	46.48%
Dues & Fees	\$ 1,830	\$ 600	\$ (1,230)	-67.21%
			<b>\$ (23,483)</b>	

### FY22 Change - FUNC 2122 Guidance Services

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2122	Guidance Services	\$ 14,139	\$ 12,824	\$ 17,720	\$ 18,255	\$ 535	3.02%

*Full detail can be found on page 12 of Hill School District Budget Proposal*

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Salary Guidance	\$ 16,179	\$ 16,668	\$ 489	3.02%
FICA-Guidance	\$ 1,238	\$ 1,275	\$ 37	3.03%
Unemp Comp-Guidance	\$ 212	\$ 218	\$ 6	3.02%
Workers Comp-Guidance	\$ 91	\$ 93	\$ 3	3.02%
			\$ 535	

### FY22 Change - FUNC 1220 Special Education/ESY

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
1220	Special Education/ESY	\$ 1,502	\$ 3,197	\$ 2,500	\$ 3,416	\$ 916	36.64%

**Full detail can be found on page 11 of Hill School District Budget Proposal**

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Teacher Salary - ESY	\$ 1,600	\$ 2,472	\$ 872	54.50%
Teacher Assistant Salary	\$ 494	\$ 556	\$ 62	12.50%
FICA-E.S.Y.	\$ 246	\$ 232	\$ (14)	-5.77%
Unemployment Insurance	\$ 42	\$ 40	\$ (2)	-4.76%
Workers Compensation	\$ 18	\$ 17	\$ (1)	-5.78%
			\$ 916	

### FY22 Change - FUNC 1410 Student Services / Co-Curricular

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
1410	Student Svcs/Co-Curricular	\$ 4,573	\$ 3,850	\$ 3,852	\$ 3,014	\$ (838)	-21.75%

*Full detail can be found on page 12 of Hill School District Budget Proposal*

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Student Svcs/Co-Curricular	\$ 3,852	\$ 3,014	\$ (838)	-21.75%
			\$ (838)	

### FY22 Change - FUNC 2134 Health Services

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2134	Health Services	\$ 21,629	\$ 23,788	\$ 27,626	\$ 30,324	\$ 2,698	9.77%
<b><i>Full detail can be found on page 12 of Hill School District Budget Proposal</i></b>							
		FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff		
	Salary Nursing	\$ 24,449	\$ 26,684	\$ 2,235	9.14%		
	FICA - Nursing	\$ 1,870	\$ 2,041	\$ 171	9.14%		
	Conferences	\$ -	\$ 250	\$ 250			
	Unemp Comp-Nursing	\$ 320	\$ 350	\$ 30	9.14%		
	Workers Comp-Nursing	\$ 137	\$ 149	\$ 13	9.14%		
				\$ 2,698			

### Context on Salary - Nurse

- \$2,235 Salary increase (+9.14%) includes substitute nurse salary of \$1,500
- Substitute nurse is new position at JDB

## FY22 Change - FUNC 2152 Speech Services

Acct Func 2152	Description Speech Services	FY19 Expended \$ 25,224	FY20 Expended \$ 24,962	FY21 Adopted \$ 30,399	FY22 Proposed \$ 30,714	Doll Diff \$ 315	Percent Diff 1.04%
Full detail can be found on pages 12 and 13 of Hill School District Budget Proposal							
		FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff		
	Teacher Assist Salary	\$ 9,636	\$ 9,924	\$ 288	2.98%		
	FICA	\$ 737	\$ 759	\$ 22	2.98%		
	Unemployment Insurance	\$ 126	\$ 130	\$ 4	2.98%		
	Workers Comp Insurance	\$ 54	\$ 56	\$ 2	2.98%		
				\$ 315			



## FY22 Change - FUNC 2162 Physical Therapy Services

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2162	Physical Therapy Services	\$ 11,554	\$ 3,034	\$ 10,000	\$ 4,000	\$ (6,000)	-60.00%

***Full detail can be found on page 13 of Hill School District Budget Proposal***

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Pupil Services - Physical Therapy	\$ 10,000	\$ 4,000	\$ (6,000)	-60.00%
			\$ (6,000)	

## FY22 Change - FUNC 2190 Behavior Services

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2190	Behavior Services	\$ 1,470	\$ -	\$ 24,537	\$ 5,000	\$ (19,537)	-79.62%

***Full detail can be found on page 13 of Hill School District Budget Proposal***

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Pupil Services - Behavior	\$ 24,537	\$ 5,000	\$ (19,537)	-79.62%
			\$ (19,537)	

### FY22 Change - FUNC 2311 School Board

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2311	School Board	\$ 5,220	\$ 4,751	\$ 5,718	\$ 6,218	\$ 500	8.74%

*Full detail can be found on page 14 of Hill School District Budget Proposal*

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Advertising	\$ 500	\$ 1,000	\$ 500	100.00%
			\$ 500	

## FY22 Change - FUNC 2213 Instructional Training

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2213	Instructional Training	\$ 1,806	\$ 855	\$ 2,100	\$ 1,600	\$ (500)	-23.81%

***Detail can be found on page 13 of Hill School District Budget Proposal***

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Conferences / Workshops	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
			\$ (500)	

# Total Cost: Office of Superintendent and Principal Change Since Leaving Franklin

9.9% Total Cost Increase Over 5 Year Period								
	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 vs 2017	
	Expended	Expended	Expended	Expended	Adopted	Proposed	\$ Diff	% Diff
2321 Office of Superintendent	\$ 67,249	\$ 89,800	\$ 88,070	\$ 115,070	\$ 116,137	\$ 123,148	\$ 55,899	83%
2410 Office of Principal	\$ 154,233	\$ 129,182	\$ 141,160	\$ 116,268	\$ 115,062	\$ 120,222	\$ (34,011)	-22%
<b>Total Cost of Office Supt/Princ</b>	<b>\$ 221,482</b>	<b>\$ 218,982</b>	<b>\$ 229,230</b>	<b>\$ 231,338</b>	<b>\$ 231,199</b>	<b>\$ 243,370</b>	<b>\$ 21,888</b>	<b>9.9%</b>

Data Validated against Town Annual Reports

## Franklin SAU 18 Assessments

FY 2012 \$80,020 Franklin 89.6% Hill 10.4%  
 FY 2013 \$73,507 Franklin 90.1% Hill 9.9%  
 FY 2014 \$71,616 Franklin 90.4% Hill 9.6%  
 FY 2015 \$79,712 Franklin 89.3% Hill 10.7%  
 FY 2016 \$93,711 Franklin 87.6% Hill 12.4%

**FY 2017 \$67,249 Franklin 91.24% Hill 8.76%**

## Annual Wages - Superintendent / Principal Combined

	2018	2019	2020	2021	2022
Superintendent Wages =	\$ 45,600	\$ 45,600	\$ 31,680	\$ 32,957	\$ 33,685
Principal Wages =	\$ 71,950	\$ 73,958	\$ 63,360	\$ 65,260	\$ 67,218
Total Supt/Princ Wages =	\$ 117,550	\$ 119,558	\$ 95,040	\$ 98,217	\$ 100,903
Annual Percent Change =		1.71%	-20.5%	3.3%	2.7%
	2 people	2people	1 person, dual role		

**FY22 Change - FUNC 2321 Office of the Superintendent**

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2321	Office of the Superintendent	\$ 101,829	\$ 113,122	\$ 116,137	\$ 123,777	\$ 7,640	6.58%

*Full detail can be found on pages 15 and 16 of Hill School District Budget Proposal*

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Administrative Salaries	\$ 61,797	\$ 68,218	\$ 6,421	10.39%
Health Insurance - SAU	\$ 5,128	\$ 5,590	\$ 462	9.00%
Dental Insurance - SAU	\$ 254	\$ 252	\$ (2)	-0.89%
FICA - SAU	\$ 4,727	\$ 5,219	\$ 492	10.39%
Employee Retirement - SAU	\$ 6,903	\$ 8,949	\$ 2,046	29.65%
Unemp Comp - SAU	\$ 1,669	\$ 1,778	\$ 109	6.59%
Workers Comp - SAU	\$ 346	\$ 382	\$ 36	10.39%
Other Professional Services	\$ 22,075	\$ 20,000	\$ (2,075)	-9.40%
Technical Services	\$ 11,650	\$ 11,800	\$ 150	1.29%
			\$ 7,640	

2321 Office of the Superintendent				
WAGES				
	FY21	FY22	Dollar Diff	Percent Diff
Advisor - LEA Grant Support	\$ 4,568	\$ 4,550	\$ (18)	0.38%
Finance Assistant	\$ 28,840	\$ 29,478	\$ 638	2.21%
Superintendent	\$ 32,704	\$ 33,685	\$ 981	3.00%
<b>Total 2321 Wages</b>	<b>\$ 66,112</b>	<b>\$ 67,713</b>	<b>\$ 1,601</b>	<b>2.42%</b>

BENEFITS				
	FY21	FY22	Dollar Diff	Percent Diff
Advisor - LEA Grant Support	\$ 435	\$ 433	\$ (2)	0.38%
Finance Assistant	\$ 6,388	\$ 7,382	\$ 994	16.43%
Superintendent	\$ 12,740	\$ 14,391	\$ 1,651	12.97%
<b>Total 2321 Benefits</b>	<b>\$ 19,563</b>	<b>\$ 22,207</b>	<b>\$ 2,644</b>	<b>13.52%</b>
<b>2321 Total Wages &amp; Benefits</b>	<b>\$ 85,675</b>	<b>\$ 89,920</b>	<b>\$ 4,245</b>	<b>4.95%</b>

Context

- Advisor LEA Grant is an hourly position beyond the scope of daily operation
- Manages between \$55-100K annually
- Responsibilities include:
  - Monthly Reporting, tracking, reimbursements, writing, oversight, reconciling

### FY22 Change - FUNC 2410 Office of the Principal

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2410	Office of the Principal	\$ 136,243	\$ 114,562	\$ 115,062	\$ 121,015	\$ 5,953	5.17%

*Full detail can be found on pages 16 and 17 of Hill School District Budget Proposal*

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Salary Principal	\$ 65,923	\$ 67,901	\$ 1,977	3.00%
Salary Secretary	\$ 14,420	\$ 14,853	\$ 433	3.00%
Health Insurance - Principal	\$ 10,258	\$ 11,182	\$ 923	9.00%
Dental - Principals Office	\$ 508	\$ 504	\$ (5)	-0.89%
FICA - Principal Office	\$ 6,146	\$ 6,331	\$ 185	3.00%
Employee Retirement	\$ 8,974	\$ 11,635	\$ 2,661	29.65%
Unemployment Comp - Principal Office	\$ 2,169	\$ 2,234	\$ 65	3.00%
Workers Comp - Principal Office	\$ 450	\$ 463	\$ 14	3.00%
Technical Services	\$ 2,200	\$ 1,900	\$ (300)	-13.64%
			\$ 5,953	

### 2410 Office of the Principal

#### WAGES

	FY21	FY22	Dollar Diff	Percent Diff
Finance Assistant	\$ 14,309	\$ 14,739	\$ 430	3.01%
Principal	\$ 65,418	\$ 67,381	\$ 1,963	3.00%
<b>Total 2410 Wages</b>	<b>\$ 79,728</b>	<b>\$ 82,119</b>	<b>\$ 2,391</b>	<b>3.00%</b>

#### BENEFITS

	FY21	FY22	Dollar Diff	Percent Diff
Finance Assistant	\$ 3,170	\$ 3,691	\$ 521	16.44%
Principal	\$ 25,483	\$ 28,787	\$ 3,304	12.97%
<b>Total 2410 Benefits</b>	<b>\$ 28,653</b>	<b>\$ 32,478</b>	<b>\$ 3,825</b>	<b>13.35%</b>
<b>2410 Total Wages &amp; Benefits</b>	<b>\$ 108,381</b>	<b>\$ 114,597</b>	<b>6216</b>	<b>5.74%</b>

## Total Wages and Benefits - Office of Superintendent & Principal

Data from FY21/22 Proposed Budget : p4 Position Wage Comparison / p5 Position Benefit Comparison

	FY21 Approved			FY22 Proposed		
	Wages	Benefits	Total	Wages	Benefits	Total
Assistant / Grant Support	\$ 47,828	\$ 10,019	\$ 57,847	\$ 49,126	\$ 11,593	\$ 60,719
Superintendent & Principal	\$ 98,880	\$ 38,397	\$ 137,277	\$ 101,846	\$ 43,373	\$ 145,219



## FY22 Change - FUNC 2620 Operation of Plant Maintenance

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2620	Operation of Plant Maintenance	\$ 124,784	\$ 114,402	\$ 105,457	\$ 108,909	\$ 3,452	3.27%

***Detail can be found on page 17 of Hill School District Budget Proposal***

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Salary Custodial	\$ 41,256	\$ 42,325	\$ 1,068	2.59%
Health Insurance - Custodial	\$ 6,539	\$ 7,128	\$ 588	9.00%
Dental - Custodial	\$ 293	\$ 329	\$ 36	12.32%
FICA - Custodial	\$ 3,156	\$ 3,238	\$ 82	2.59%
Employee Retirement	\$ 4,608	\$ 5,951	\$ 1,343	29.13%
Unemployment Compensation - Custodial	\$ 1,114	\$ 1,143	\$ 29	2.59%
Workers Comp - Custodial	\$ 231	\$ 237	\$ 6	2.59%
Water Service	\$ 2,300	\$ 2,400	\$ 100	4.35%
Disposal Service	\$ 1,900	\$ 2,100	\$ 200	10.53%
			\$ 3,452	

## FY22 Change - FUNC 2721 Student Transportation

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
2721	Student Transportation	\$ 54,164	\$ 49,763	\$ 59,427	\$ 61,804	\$ 2,377	4.00%

***Detail can be found on page 18 of Hill School District Budget Proposal***

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Transportation - Elementary	\$ 29,036	\$ 30,198	\$ 1,161	4.00%
Transportation - Middle	\$ 10,128	\$ 10,533	\$ 405	4.00%
Transportation - High	\$ 20,262	\$ 21,073	\$ 810	4.00%
			\$ 2,377	

## FY22 Change - FUNC 21.3120 Food Service

Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
21.3120	Food Service	\$ 39,852	\$ 32,006	\$ 40,266	\$ 43,571	\$ 3,305	8.21%

*Detail can be found on pages 18 and 19 of Hill School District Budget Proposal*

	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
Food Service Salaries	\$ 17,587	\$ 20,650	\$ 3,063	17.42%
FICA	\$ 1,345	\$ 1,580	\$ 234	17.43%
Unemployment Insurance	\$ 230	\$ 271	\$ 40	17.42%
Workers Compensation	\$ 98	\$ 116	\$ 17	17.41%
Supplies	\$ 1,850	\$ 2,000	\$ 150	8.11%
Dues & Fees	\$ 600	\$ 400	\$ (200)	-33.33%
			\$ 3,305	

### Food Service Context:

- 17.42% salary increase due to change in census based on qualifications and years of food service experience.
- JDB has had 4 different cooks in 5 years. In order to recruit and retain a cook, we had to increase wages

<b>FUNC 5110</b>	<b>FY22 Change - FUNC 5110</b>
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Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
5110	Debt Service / Principal	\$ 95,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ -	0.00%

*Detail can be found on page 19 of Hill School District Budget Proposal*

<b>FUNC 5120</b>	<b>FY22 Change - 5120</b>
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Acct Func	Description	FY19 Expended	FY20 Expended	FY21 Adopted	FY22 Proposed	Doll Diff	Percent Diff
5120	Debt Service / Interest	\$ 17,375	\$ 12,625	\$ 7,750	\$ 7,750	\$ -	0.00%

*Detail can be found on page 19 of Hill School District Budget Proposal*

Bond Principle and Interest Debt Service ends in FY22

- Warrant Article Review
- FY 2021 - 2022 Revenue Estimates



**Article 01 Approve Meeting Procedures**

Do you approve the Procedures used by this meeting, including the conduct of the 2 prior virtual meetings and the voting process used today, which calls the question on each article on the warrant previously amended, thereby ending debate in order to proceed with secret yes-no ballot voting?

If this article is not adopted, then the School Board may elect to:

- (a) Convene a meeting before September 1 to adopt an operating budget; or
- (b) Elect to deem that the meeting has adopted the previous year's operating budget article, not including separate warrant articles.

Yes  No

**Article 02 School Board Officers**

Are you in favor of setting the salaries of the School Board and other officers or agents of the School District as seen below? The salaries determined by the School District under this article will be included in the amount raised and appropriated under article 3.

School Board Chairperson	500
School Board Members	450
Truant Officer	15
Moderator	60
School Board Clerk	100
Treasurer	800

Yes  No

**Article 03 Operating Budget**

Are you in favor of raising and appropriating an Operating Budget in the amount of \$2,196,775 for the support of schools, for the payment of salaries for the school district officials and agents, and for the repayment of the statutory obligations of the School District?

The School Board and the Budget Committee both recommend this amount of \$2,196,775.

**(Majority vote required)**

IF this vote fails, the School Board may elect to:

- (a) Convene a meeting before September 1 to adopt an operating budget; or
- (b) Elect to deem that the meeting has adopted the previous year's operating budget article, not including separate warrant articles.

Yes  No

**Article 04 Special Education Capital Reserve**

Are you in favor of raising and appropriating up to the sum of \$5,000 to be added to the Special Education Capital Reserve Fund, with such amount to be funded from the June 30, 2021 unassigned fund balance available for transfer on July 1, 2021?

Yes  No

**Article 05 School Building Maintenance ETF**

Are you in favor of raising and appropriating up to the sum of \$10,000 to be added to the School Building and Maintenance Expendable Trust Fund, with such amount to be funded from the June 30, 2021, unassigned fund balance available for transfer on July 1, 2021?

Yes  No



**Hill School District**  
**FY2021-2022 Revenue Estimates**

New Account	Description	FY19 Actual	FY20 Actual	FY21 Budget	FY22 EST
10.1121.000.0.00.0000.	CURRENT APPROPRIATION (Local Ed Tax)	\$ 1,233,971	\$ 1,268,742	\$ 1,423,208	\$ 1,551,595
10.1121.000.0.00.0000.	CURRENT APPROPRIATION (State Ed Tax)	\$ 173,650	\$ 180,514	\$ 169,464	\$ 171,463
10.1321.000.0.00.0000.	TUITION FOR OTHER LEAS	\$ -	\$ -	\$ -	\$ -
10.1510.000.0.00.0000.	INTEREST - CHECKING ACCT.	\$ 15,344	\$ 2,000	\$ 5,000	\$ 5,000
10.1990.000.0.00.0000.	OTHER LOCAL REVENUE	\$ -	\$ -	\$ -	\$ -
10.3110.000.0.00.0000.	ADEQUATE EDUCATION GRANT	\$ 417,783	\$ 390,504	\$ 457,615	\$ 343,164
10.3210.000.0.00.0000.	BUILDING AID	\$ 29,973	\$ 29,973	\$ 32,973	\$ 32,973
10.3220.000.0.00.0000.	KENOGARTEN AIDE	\$ 7,700	\$ -	\$ -	\$ -
10.4580.000.0.00.0000.	MEDICAID DISTRIBUTION	\$ 11,824	\$ -	\$ 5,000	\$ 5,000
10.5210.000.0.00.0000.	**TRANSFER TO FOOD SERVICES	\$ (16,095)	\$ (12,079)	\$ (18,000)	\$ (18,000)
	<b>General Fund Total (Fund 10)</b>	<b>\$ 1,874,150</b>	<b>\$ 1,859,654</b>	<b>\$ 2,075,261</b>	<b>\$ 2,091,195</b>
21.1510.000.0.00.0000.	INTEREST-FOOD SERVICE	\$ -	\$ -	\$ -	\$ -
21.1611.000.0.00.0000.	LUNCH SALES-REIMBURSABLE	\$ 13,359	\$ 11,500	\$ 12,266	\$ 12,500
21.1612.000.0.00.0000.	BREAKFAST SALES	\$ -	\$ -	\$ -	\$ -
21.1613.000.0.00.0000.	MILK SALES	\$ -	\$ -	\$ -	\$ -
21.1622.000.0.00.0000.	SNACK SALES	\$ -	\$ -	\$ -	\$ -
21.1622.000.0.00.0000.	LUNCH SALES-NON REIMBURS	\$ -	\$ -	\$ -	\$ -
21.3260.000.0.00.0000.	CHILD NUTRITION-STATE	\$ -	\$ -	\$ -	\$ -
21.4560.000.0.00.0000.	CHILD NUTRITION-FEDERAL	\$ 10,398	\$ 15,000	\$ 10,000	\$ 13,071
21.4561.000.0.00.0000.	CHILD NUTRITION-FRESH FRUIT & VEGGIE	\$ -	\$ 1,500	\$ -	\$ -
21.5210.000.0.00.0000.	**TRANSFER FROM GENERAL TO FOOD SVCS	\$ 16,095	\$ 12,079	\$ 18,000	\$ 18,000
	<b>Food Services Total (Fund 21)</b>	<b>\$ 39,852</b>	<b>\$ 40,079</b>	<b>\$ 40,266</b>	<b>\$ 43,571</b>
22.4500.000.0.50.0000.	GRANT REVENUE - TI	\$ 13,476	\$ 19,988	\$ 17,000	\$ 21,400
22.4500.000.0.54.0000.	GRANT REVENUE - TIIA HILL	\$ 1,411	\$ 4,389	\$ 5,000	\$ 10,100
22.4500.000.0.56.0000.	GRANT REVENUE - TIVA	\$ 1,068	\$ 10,000	\$ 10,000	\$ 10,000
22.4500.000.0.58.0000.	GRANT REVENUE - TITLE VI RLIS	\$ 946	\$ 1,213	\$ -	\$ -
22.4500.000.0.60.0000.	GRANT REVENUE - IDEA	\$ -	\$ 23,678	\$ 20,000	\$ 9,600
22.4500.000.0.80.0000.	GRANT REVENUE - Robotics	\$ 329	\$ 1,247	\$ 3,000	\$ 3,900
22.4500.000.0.81.0000.	GRANT REVENUE - OSI	\$ 100,000	\$ -	\$ -	\$ -
	<b>Grant Funds Total (Fund 22)</b>	<b>\$ 117,229</b>	<b>\$ 60,515</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
	<b>Total Estimated Revenue for All Funds:</b>	<b>\$ 2,031,232</b>	<b>\$ 1,960,248</b>	<b>\$ 2,170,527</b>	<b>\$ 2,189,766</b>
	<b>Recommended SS Warrant Articles:</b>	<b>\$ 53,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
	<b>Amount used from FB to Reduce Appropriation:</b>	<b>\$ 123,254</b>	<b>\$ 124,220</b>	<b>\$ 124,220</b>	<b>\$ -</b>
	<b>All Funds - Total Appropriation</b>	<b>\$ 2,207,486</b>	<b>\$ 2,099,468</b>	<b>\$ 2,309,747</b>	<b>\$ 2,204,766</b>
	<b>Less Voted from FB to Reduce Taxes</b>	<b>\$ (123,254)</b>	<b>\$ (124,220)</b>	<b>\$ (17,342)</b>	<b>\$ -</b>
	<b>Less Voted from FB (Warrant Articles)</b>	<b>\$ (53,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>
	<b>Less Other Revenue</b>	<b>\$ (205,828)</b>	<b>\$ (120,488)</b>	<b>\$ (120,239)</b>	<b>\$ (123,544)</b>
	<b>Less Adequacy Aid</b>	<b>\$ (417,783)</b>	<b>\$ (390,504)</b>	<b>\$ (457,615)</b>	<b>\$ (343,164)</b>
	<b>Less Retained State Education Tax</b>	<b>\$ (173,650)</b>	<b>\$ (180,514)</b>	<b>\$ (169,464)</b>	<b>\$ (171,463)</b>
	<b>Net Local Education Tax</b>	<b>\$ 1,233,971</b>	<b>\$ 1,268,742</b>	<b>\$ 1,530,086</b>	<b>\$ 1,551,595</b>
	DRA Local Ed Tax Rate	\$ 13.72	\$ 13.64	\$ 16.18	\$ 16.41
	DRA State Ed Tax Rate	\$ 2.15	\$ 2.02	\$ 1.88	\$ 1.91
	DRA Total Tax Rate per 1,000	\$ 15.87	\$ 15.66	\$ 18.06	\$ 18.32
	State Tax Valuation (without Utilities)	\$ 80,831,257	\$ 89,533,883	\$ 89,927,852	\$ 89,927,852
	Local Tax Valuation (with Utilities)	\$ 89,945,557	\$ 93,029,183	\$ 94,560,552	\$ 94,560,552

(2020 Valuations used to est rates above)

\*\*Please note that the funds supporting the food services deficit (illustrated by transfer accounts in both funds) are supported by the

# Final Questions and Comments



- Close Public Hearing
- Open Budget Committee Meeting for Deliberation