



Public Hearing
Hill School District FY 2022-2023
Budget Committee Proposal

7 p.m. Wednesday, February 16, 2022
Amsden Auditorium, Jennie D. Blake School

School Budget Public Hearing Agenda

1. Call Meeting to Order / Introduce the Budget Committee
2. Public Hearing Ground Rules
3. FY23 Budget Comparison by Function
4. FY23 Estimated Tax Rate per \$1,000 Property Valuation
5. Staffing and Organization
6. Total Compensation Comparison
7. What happened to the \$107,750 annual savings from Bond payoff?
8. Review Warrant Articles
9. Close Public Hearing
10. Open Budget Committee Deliberation Meeting

Appendix

- Detailed Ledger - Budget Comparison by Function with Chart
- Detailed Ledger - FY2022-2023 Revenue Estimates

This Years BUDGET COMMITTEE MEMBERS (11 PEOPLE):

Name	Years on Budget Committee	Term Ends	Role
Joann Irving	2 Years	2022	Committee Member
Paula McDonough	4 Years	2022	Committee Member
Tom Seymour	10 Years	2022	Selectmen Ex-Officio
Carol Snow-Asher	2 Years	2022	School Board Ex-Officio
Thomas Pavelka	1 Year	2022	Committee Member
Wendy Rosa	1 Year	2022	Committee Member
Marshall Bennett	2 Years	2023	Committee Member
Betty Hanks	2 Years	2023	Committee Member
Paul Meyerhoefer	18 Years	2023	Committee Member
Don Moyer	2 Years	2024	Chair
Chris Vlitass	1 Year	2024	Secretary

14 Meetings, 40+ Hours of Work

School Budget Public Hearing Ground Rules

- The budget committee's draft proposal for the Hill School District FY 2022-2023 Budget Committee Proposal will be read to the public with questions and comments taken as we review each agenda item.
- Only questions and comments related to the budget will be addressed.
- After all questions and comments addressed the public hearing will be closed and the budget committee will open a meeting to deliberate on the final budget committee's proposal.
- The budget committee deliberation meeting will be open to the public but there will be no public input at that time.
- No Public votes will be taken during today's hearing. Voting will occur during March 16th, 2022 Hill School District Meeting scheduled to begin at 7 p.m. in the Amsden Auditorium, Jennie D. Blake School.
- Final draft of the School budget, revenues, and warrant articles will be published in the 2021 Town Report and available at the town office, town clerk's office, and library; target date of March 1, 2022

FY23 Budget Comparison by Function

Account Function	Description	1	2	3	4	5	6	Percent Diff
		FY20 Expended	FY21 Expended	FY22 Adopted	FY23 SB Proposed	FY23 BC Proposed	BC Proposed - FY22 Adopted Doll Diff	
1100	Instructional	\$ 1,211,701	\$ 1,214,906	\$ 1,316,972	\$ 1,402,159	\$ 1,391,884	\$ 74,912	5.69%
1210	Special Education	\$ 133,170	\$ 131,863	\$ 148,114	\$ 150,608	\$ 148,648	\$ 534	0.36%
1220	Special Education/ESY	\$ 3,197	\$ 690	\$ 3,320	\$ 3,484	\$ 3,386	\$ 66	1.99%
1410	Pupil Services/Co-Curricular	\$ 3,850	\$ 1,051	\$ 3,014	\$ 3,014	\$ 3,014	\$ -	0.00%
2122	Guidance Services	\$ 12,824	\$ 15,813	\$ 17,723	\$ 18,255	\$ 17,723	\$ -	0.00%
2134	Health Services	\$ 23,788	\$ 26,823	\$ 29,521	\$ 30,324	\$ 29,521	\$ -	0.00%
2140	Psychological Services	\$ 3,462	\$ 60	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
2152	Speech Services	\$ 24,962	\$ 26,060	\$ 30,397	\$ 34,648	\$ 34,260	\$ 3,863	12.71%
2162	Physical Therapy Services	\$ 3,034	\$ 641	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
2163	Occupational Therapy Services	\$ 8,536	\$ 12,078	\$ 15,100	\$ 22,445	\$ 22,445	\$ 7,345	48.64%
2190	Behavior Services	\$ -	\$ -	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	20.00%
2213	Instructional Training	\$ 641	\$ 2,706	\$ 1,600	\$ 1,500	\$ 1,500	\$ (100)	-6.25%
2222	Educational Media	\$ 213	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
2223	Audiovisual Services	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
2311	School Board	\$ 4,751	\$ 4,733	\$ 6,218	\$ 6,218	\$ 6,218	\$ -	0.00%
2312	Board Clerk Services	\$ 2,907	\$ 4,010	\$ 3,505	\$ 3,614	\$ 3,614	\$ 109	3.11%
2313	Treasurer Services	\$ 861	\$ 3	\$ 876	\$ 876	\$ 876	\$ -	0.00%
2314	Election Services	\$ 261	\$ 163	\$ 330	\$ 330	\$ 330	\$ -	0.00%
2317	Audit Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
2318	Legal Services	\$ 3,465	\$ 6,401	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
2321	Office of the Superintendent	\$ 113,122	\$ 140,894	\$ 121,385	\$ 126,988	\$ 124,684	\$ 3,299	2.72%
2410	Office of the Principal	\$ 114,452	\$ 122,711	\$ 117,857	\$ 120,817	\$ 117,801	\$ (56)	-0.05%
2620	Operation of Plant Maintenance	\$ 114,402	\$ 92,264	\$ 107,182	\$ 108,461	\$ 106,920	\$ (262)	-0.24%
2621	Care & Upkeep of Buildings	\$ -	\$ 6,910	\$ -	\$ -	\$ -	\$ -	0.00%
2630	Grounds Maintenance	\$ 987	\$ 507	\$ 1,050	\$ 1,050	\$ 1,050	\$ -	0.00%
2640	Equipment Maintenance	\$ 11,665	\$ 10,623	\$ 8,670	\$ 8,670	\$ 8,670	\$ -	0.00%
2721	Student Transportation	\$ 49,763	\$ 58,260	\$ 61,804	\$ 64,275	\$ 64,275	\$ 2,471	4.00%
2722	Special Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2725	Field Trip Transportation	\$ 1,948	\$ 2,352	\$ 4,784	\$ 4,975	\$ 4,975	\$ 191	3.99%
21.3120	Food Service	\$ 32,006	\$ 33,173	\$ 49,947	\$ 49,915	\$ 49,236	\$ (711)	-1.42%
5110	Debt Service/Principal	\$ 95,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.00%
5120	Debt Service/Interest	\$ 12,625	\$ 7,750	\$ 7,750	\$ -	\$ -	\$ (7,750)	-100.00%
10.5221	Food Service Transfer - From GF	\$ 15,333	\$ 14,750	\$ 19,947	\$ 29,415	\$ 28,736	\$ 8,789	44.06%
21.5221	Food Service Transfer - To FS	\$ (15,333)	\$ (14,750)	\$ (19,947)	\$ (29,415)	\$ (28,736)	\$ (8,789)	44.06%
5251	Transfer to Capital Reserve	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	0.00%
TOTALS:		\$ 2,007,693	\$ 2,038,745	\$ 2,179,419	\$ 2,185,926	\$ 2,164,330	\$ (15,089)	-0.69%
TOTAL Grant Funds:		\$ 176,112	\$ 43,420	\$ 55,000	\$ 55,276	\$ 55,276	\$ 276	0.50%
TOTAL Appropriation:		\$ 2,183,805	\$ 2,082,165	\$ 2,234,419	\$ 2,241,202	\$ 2,219,606	\$ (14,813)	-0.66%

FY22

School

Budget

Budget Committee
\$\$ Diff from FY22

Budget Committee / School Board Difference	FY22 Adopted	FY23 Proposed	\$ Diff
School Board recommendation: 3% Wage Increase	\$2,234,419	\$2,241,202	\$6,783
Budget Committee , 7-3 Vote: 0% Wage Increase		\$2,219,606	(\$14,813)

FY2022-2023 Estimated Tax Rate per \$1,000 Property Valuation

	FY21 Actual	FY22 Budget	FY23 SB Est.	FY23 BC Est.	
Total Estimated Revenue for all Funds	\$ 2,141,223	\$ 2,226,685	\$ 2,241,201	\$ 2,219,606	\$ (7,079)
All Funds - Total Appropriation	\$ 2,141,223	\$ 2,226,685	\$ 2,241,201	\$ 2,219,606	
Less Voted from Fund Balance to Reduce Taxes		\$ (151,618)	\$ (106,022)	\$ (106,022)	Estimated from 5YR Average
Less Voted from Fund Balance (Warrant Articles)					
Less Other Revenue		\$ (127,973)	\$ (78,876)	\$ (78,876)	
Less NH State Adequacy Aid		\$ (399,322)	\$ (488,074)	\$ (448,074)	
Less Retained NH Statewide Property Tax (SWEPT)		\$ (171,463)	\$ (129,500)	\$ (129,500)	
Net Local Education Tax (Net Assessment)		\$ 1,376,309	\$ 1,480,729	\$ 1,459,134	\$82,825 increase for FY23 BC Est.
DRA Local Ed Tax Rate	\$ 15.11	\$ 14.55	\$ 15.66	\$ 15.43	
DRA State Ed Tax Rate	\$ 1.88	\$ 1.91	\$ 1.44	\$ 1.44	
DRA Total Tax Rate per \$1,000	\$ 16.99	\$ 16.46	\$ 17.10	\$ 16.87	

3.89% 2.49% FY23 Estimated Tax Increase

		2020 Valuations used to est. rates above			
State Tax Valuation (without Utilities)	\$ 89,927,852	\$ 89,927,852	\$ 89,927,852	\$ 89,927,852	
Local Tax Valuation (with Utilities)	\$ 94,560,552	\$ 94,560,552	\$ 94,560,552	\$ 94,560,552	

What do these tax increases mean on a \$200,000 home?

Budget Committee Recommended Budget:

- 0% Wage Increase = 2.49% Estimated increase in DRA Total Tax Rate per \$1,000
- \$200,000 Property Valuation = \$82 dollar increase to your education tax

School Board Recommended Budget with 3% wage increase:

- 3% Increase = 3.89% Estimated Increase in DRA Total Tax Rate per \$1,000
- \$200,000 = \$128 dollar increase to your education tax

The total annual difference between the two is \$46.00 on \$200,000 property valuation

Note: The detailed Revenue page can be found in the appendix on page 16 of this packet

Staffing and Organization

Staffing Levels Driven by Specialized Skills

9 Full Time Positions Receiving Benefits	40 Hour Workweek	FTE
5 Full time Classroom Teachers (8 grades Pre-K through 6th)	200	5.0
1 Full Time Special Ed teacher	40	1.0
1 Full Time dual role Superintendent (33%) / Principal (67%)	40	1.0
1 Full Time - (Fin. Asst, Off. Mgr., Admin Asst, HR, Grant Writer)	40	1.0
1 Full time Custodian	40	1.0
Fulltime with Benefits Hours per Week=	360.0	9.0

*10 Part Time Positions / NO Benefits	Hours per Week	FTE	
School Nurse	29.5	0.74	State Defined Adequate Education
Guidance Counselor	16	0.40	
Art	8	0.20	
Music	8	0.20	
Science, Technology, Engineering and Math (STEAM)	8	0.20	
1100 (INST) Paraprofessionals	44.4	1.11	Fed. Defined Spec. Educ. Svcs
1210 (SPED) Paraprofessionals	29.5	0.74	
2152 (SPCH) = .38 = Paraprofessionals	12.5	0.38	
21.3120 Food Service	29.5	0.74	
Part Time, No Benefits Hours per Week	185.4	4.6	

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

7 Annual Contracted Services - No Benefits	Annual Hours	FTE	
2140.330 Psychological Services	30	0.02	Federal Defined Special Education Services
2152.330 Speech Therapist	308	0.19	
2162.330 Physical Therapy	36	0.02	
2163.330 Occupational Services	302	0.19	
2190 Behavioral Services	51	0.03	
1100.321 Instruction Services (Phys Ed contract)	304	0.20	Fixed Price Contract
2317.330 Audit School Board	NA	NA	
2318.330 Legal School Board	14	0.009	
2321.330 - Other Professional Services	100	0.06	
2321.330 - Tech Services	100	0.06	
Contracted, No Benefits Hours per YEAR	1245.0	0.8	

*Contractor FTE = 40 wks/per year, 40 hour workweek

• Fulltime = 1600 annual hours

GRAND TOTAL - FULL TIME EQUIVALENT EMPLOYEES = 14.4

Full Time Equivalent Definition (FTE): FTE Represents an employees expected total hours worked divided by the employers hours for a full time position.

Example: If the employer has a 40 hour work week and a part time employee is expected to work 20 hours/week that employee is 0.5 FTE

Total Compensation - Wages, Benefits and Contracted Services

	FY22 Adopted	FY23 SB Recommends	FY 23 BC Recommends	BC Difference
Wages	\$ 614,345	\$ 621,867	\$ 604,426	\$ (17,441)
Benefits (9 Full Time Employees ONLY)	\$ 231,784	\$ 240,768	\$ 236,603	\$ (4,165)

Annual Contracted Services - No Benefits (<i>Not-to-Exceed Contracts</i>)	FY22 Adopted	FY23 SB Recommends	FY 23 BC Recommends	BC - FY22 \$Difference
2140.330 Psychological Services (30 hours of contracted services)	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
2152.330 Speech Therapist (308 hours of contracted services)	\$ 19,745	\$ 21,225	\$ 21,225	\$ 1,480
2162.330 Physical Therapy (36 hours of contracted services)	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
2163.330 **Occupational Services (302 hours of contracted services)	\$ 15,000	\$ 22,345	\$ 22,345	\$ 7,345
2190.330 Behavioral Services (51 hours of contracted services)	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000
2317.330 Audit School Board	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
2318.330 Legal School Board	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
2321.330 - Other Prof. Services (100 hours contracted services) - Bus. Admin.	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000
2321.330 - Tech Services (100 hours of contracted services) - IT Support	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Annual Contracted Services:	\$ 76,745	\$ 91,570	\$ 91,570	\$ 14,825

	FY22 Adopted	FY23 SB Recommends	FY 23 BC Recommends	BC Difference
Wages	\$ 614,345	\$ 621,867	\$ 604,426	\$ (9,919)
Benefits	\$ 231,784	\$ 240,768	\$ 236,603	\$ 4,819
Contracted Services	\$ 76,745	\$ 91,570	\$ 91,570	\$ 14,825
Grand Total: Wages, Benefits and Contracted Services	\$ 922,874	\$ 954,205	\$ 932,599	\$ 9,725

What happened to the \$107,750 annual savings from Bond payoff?

Six Account Functions consumed \$92,890 of the savings

• 1100 Instruction	increase of	\$74,912
• 2152 Speech Services	increase of	\$3,863
• 2163 Occupational Therapy Services	increase of	7,345
• 2190 Behavior Services	increase of	\$1,000
• 2321 Office of Superintendent	increase of	\$3,299
• Student Transportation	increase of	\$2,471
		<u>\$92,890</u>

FY23 Change - Function 1100 Instructional


Acct Func	Description	FY20 Expended	FY21 Expended	FY22 Adopted	FY23 Proposed	Doll Diff	Percent Diff
1100	Instructional	\$ 1,211,701	\$ 1,214,906	\$ 1,316,972	\$ 1,391,884	\$ 74,912	5.69%

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

Tuition Rate Change	FY22 Tuition	FY23 Tuition	Dollar Diff	Percent Diff
Middle School Tuition	\$ 16,062	\$ 14,404	\$ (1,658)	-10.3%
High School Tuition	\$ 14,290	\$ 16,311	\$ 2,021	14.1%

Newfound District uses Formula to calculate Annual Tuition

FY 22 Tuition	FY22 Count	FY22 Rate	FY22 Tuition
Middle School	20	\$ 16,062	\$ 329,212
High School	38	\$ 14,290	\$ 543,020

FY23 Tuition	FY23 Count	FY23 Rate	FY23 Tuition	FY22 Doll Diff		Increased FY23 Tuition =
Middle School	13	\$ 14,404	\$ 187,252	\$ (141,960)		\$ 81,637
High School	47	\$ 16,311	\$ 766,617	\$ 223,597		

2) Remaining Func 1100 Line Item Changes

	FY22 Adopted	FY23 Proposed	Doll Diff	
Salary Teachers	\$ 257,874	\$ 245,969	\$ (11,905)	\$11,200 Phys. Ed position moved to Contracted Svc.
Salary - Teacher Assistant	\$ 31,384	\$ 23,607	\$ (7,777)	Hours shifted to 2152 Speech Services
Salary - Substitute Teacher	\$ 5,021	\$ 6,500	\$ 1,479	Subs getting higher hourly rate (higher demand and inflation)
Heath Insurance	\$ 48,613	\$ 51,627	\$ 3,014	6.02% increase in Healthcare Premium
Dental Insurance	\$ 2,256	\$ 2,309	\$ 53	Increased Dental Insurance Premium
FICA-Regular Education	\$ 22,626	\$ 21,120	\$ (1,506)	} Reduced by moving Phy Ed to Contracted Service
Teacher Retirement	\$ 47,279	\$ 47,279	\$ -	
Unemployment Compensation	\$ 3,874	\$ 3,617	\$ (258)	
Workers Comp	\$ 1,656	\$ 1,546	\$ (110)	
Instruction Services	\$ -	\$ 11,200	\$ 11,200	
Supplies Art	\$ 600	\$ 500	\$ (100)	
Supplies General Education	\$ 3,000	\$ 2,750	\$ (250)	
Books/Print Material - Reading	\$ 2,500	\$ 3,000	\$ 500	
Books/Print Material - Kindergarden	\$ 1,000	\$ 500	\$ (500)	
Software/Computer Technology	\$ 4,100	\$ 4,225	\$ 125	
New Computers \$ Comp	\$ 3,920	\$ 3,230	\$ (690)	

Net Func 1100 Reductions =
\$ (6,725)

Grand Total Function 1100 FY22 Dollar Difference = \$ 74,912

DRAFT: HILL SCHOOL DISTRICT WARRANT
2022
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Hill qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE AMSDEN AUDITORIUM IN SAID DISTRICT ON THE SIXTEENTH DAY OF MARCH 2022 AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES:

ARTICLE 1: TO SEE if the School District will accept the reports of agents, auditors, committees or offices as written in the Annual Report.

ARTICLE 2: TO SET the salaries of the School Board and other officers or agents of the School District or take any other action in relation thereto. The salaries determined by the School District under this article will be included in the amount raised and appropriated under Article 3 as seen below:

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

ARTICLE 3 Operating Budget: TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,219,606 (Two Million, Two Hundred Nineteen Thousand, Six Hundred and Six Dollars) 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 recommends \$2,241,202 (Two Million, Two Hundred Forty-One Thousand, Two Hundred Two Dollars). **(Majority vote required)**

ARTICLE 4 Tuition Capital Reserve: TO SEE if the School District will vote to raise and appropriate thirty-two thousand dollars (\$32,000) to be added to the Tuition Capital Reserve Fund (a previously established capital reserve) with such amount to be funded from taxation, for the payment of out-of-district tuition in the situation where budgeted funds may be unavailable. The School Board and Budget Committee recommend this appropriation. **(Majority vote required)**

ARTICLE 5 Special Education Capital Reserve: TO SEE if the School District will vote to raise and appropriate five thousand dollars (\$5,000) to be added to the Special Education Capital Reserve Fund (a previously established capital reserve), with such amount to be funded from the June 30, 2022, unassigned fund balance available for transfer on July 1, 2022. The School Board and Budget Committee recommend this appropriation. (**Majority vote required**)

ARTICLE 6: TO SEE if the School District will vote to raise and appropriate Ten thousand dollars (\$10,000) to be added to the School Building and Maintenance Expendable Trust Fund (a previously established expendable trust fund), with such amount to be funded from the June 30, 2022, unassigned fund balance available for transfer on July 1, 2022. The School Board and Budget Committee recommend approval of this appropriation. (**Majority vote required**)

ARTICLE 7: To transact any other business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEAL AT HILL, NEW HAMPSHIRE ON THIS 16TH DAY OF FEBRUARY 2022.

Carol Asher

Michele Munson

> School Board

[Charles Estes](#)

A TRUE COPY OF WARRANT – ATTEST

- Close Public Hearing
- Open Budget Committee Meeting for Deliberation

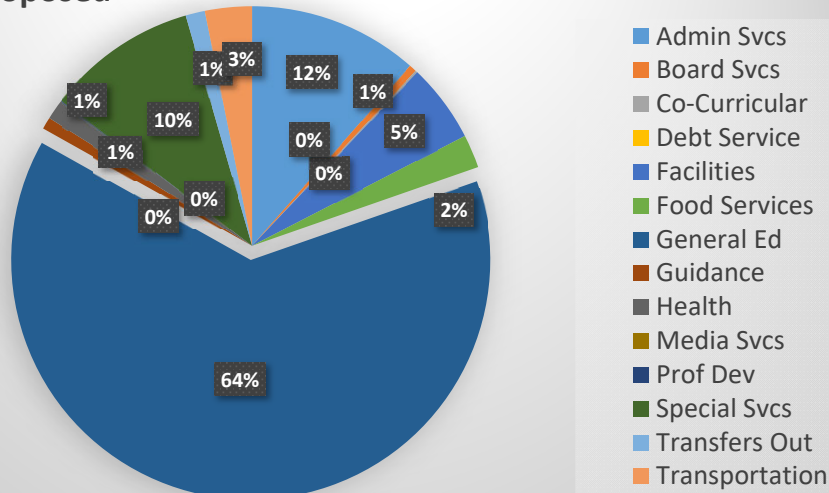
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- Detailed Ledger - Budget Comparison by Function with Chart
- Detailed Ledger - FY2022-2023 Revenue Estimates

FY23 Budget Comparison by Function

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2722	Special Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
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TOTALS:		\$ 2,007,693	\$ 2,038,745	\$ 2,179,419	\$ 2,185,926	\$ 2,164,330	\$ (15,089)	-0.69%
TOTAL Grant Funds:		\$ 176,112	\$ 43,420	\$ 55,000	\$ 55,276	\$ 55,276	\$ 276	0.50%
TOTAL Appropriation:		\$ 2,183,805	\$ 2,082,165	\$ 2,234,419	\$ 2,241,202	\$ 2,219,606	\$ (14,813)	-0.66%

Sum of FY23 Proposed



Hill School District

FY2022-2023 Revenue Estimates

New Account	Description	FY21 Actual	FY22 Budget	FY23 SB EST.	FY23 BC EST.	\$ Diff	% Diff
10.1121.000.0.00	CURRENT APPROPRIATION (Local Ed Tax)	\$ 1,428,747	\$ 1,527,927	\$ 1,586,751	\$ 1,565,156	\$ 37,229	2.44%
10.1121.000.0.00	CURRENT APPROPRIATION (State Ed Tax)	\$ 169,464	\$ 171,463	\$ 129,500	\$ 129,500	\$ (41,963)	-24.47%
10.1321.000.0.00	TUITION FOR OTHER LEAS		\$ -	\$ -	\$ -	\$ -	
10.1510.000.0.00	INTEREST - CHECKING ACCT.	\$ 434	\$ 5,000	\$ 500	\$ 500	\$ (4,500)	-90.00%
10.1990.000.0.00	OTHER LOCAL REVENUE		\$ -	\$ -	\$ -	\$ -	
10.3110.000.0.00	ADEQUATE EDUCATION GRANT	\$ 434,735	\$ 399,322	\$ 448,074	\$ 448,074	\$ 48,752	12.21%
10.3210.000.0.00	BUILDING AID	\$ 31,473	\$ 32,973	\$ -	\$ -	\$ (32,973)	-100.00%
10.3220.000.0.00	KENOGARTEN AIDE		\$ -	\$ -	\$ -	\$ -	
10.4580.000.0.00	MEDICAID DISTRIBUTION	\$ -	\$ 5,000	\$ 600	\$ 600	\$ (4,400)	-88.00%
10.4590.000.0.00	OTHER RESTRICTED FEDERAL AID	\$ -	\$ -				
10.5210.000.0.00	**TRANSFER TO FOOD SERVICES	\$ (14,750)	\$ (18,000)	\$ (29,415)	\$ (28,736)	\$ (10,736)	59.64%
General Fund Total (Fund 10)		\$ 2,050,103	\$ 2,123,685	\$ 2,136,011	\$ 2,115,094	\$ (8,591)	-0.40%
21.1510.000.0.00	INTEREST-FOOD SERVICE		\$ -	\$ -	\$ -	\$ -	
21.1611.000.0.00	LUNCH SALES-REIMBURSABLE	\$ 375	\$ 12,500	\$ 1,500	\$ 1,500	\$ (11,000)	-88.00%
21.1612.000.0.00	BREAKFAST SALES		\$ -	\$ -	\$ -	\$ -	
21.1613.000.0.00	MILK SALES		\$ -	\$ -	\$ -	\$ -	
21.1622.000.0.00	SNACK SALES		\$ -	\$ -	\$ -	\$ -	
21.1622.000.0.00	LUNCH SALES-NON REIMBURS		\$ -	\$ -	\$ -	\$ -	
21.3260.000.0.00	CHILD NUTRITION-STATE		\$ -	\$ -	\$ -	\$ -	
21.4560.000.0.00	CHILD NUTRITION-FEDERAL	\$ 18,049	\$ 17,500	\$ 19,000	\$ 19,000	\$ 1,500	8.57%
21.4561.000.0.00	CHILD NUTRITION-FRESH FRUIT & VEGGIE	\$ -	\$ -	\$ -	\$ -	\$ -	
21.5210.000.0.00	**TRANSFER FROM GENERAL TO FOOD SVCS	\$ 14,750	\$ 18,000	\$ 29,415	\$ 28,736	\$ 10,736	59.64%
Food Services Total (Fund 21)		\$ 33,173	\$ 48,000	\$ 49,915	\$ 49,236	\$ 1,236	2.58%
22.4500.000.0.50	GRANT REVENUE - TI	\$ 7,597	\$ 21,400	\$ 21,676	\$ 21,676	\$ 276	1.29%
22.4500.000.0.54	GRANT REVENUE - TIIA HILL	\$ 6,280	\$ 10,100	\$ 10,100	\$ 10,100	\$ -	0.00%
22.4500.000.0.56	GRANT REVENUE - TIVA	\$ 3,859	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
22.4500.000.0.58	GRANT REVENUE - TITLE VI RLIS		\$ -	\$ -	\$ -	\$ -	
22.4500.000.0.60	GRANT REVENUE - IDEA	\$ 11,125	\$ 9,600	\$ 9,600	\$ 9,600	\$ -	0.00%
22.4500.000.0.80	GRANT REVENUE - Robotics	\$ 6,385	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
22.4500.000.0.9?	GRANT REVENUE - CARES	\$ 22,700	\$ -	\$ -	\$ -	\$ -	
Grant Funds Total (Fund 22)		\$ 57,947	\$ 55,000	\$ 55,276	\$ 55,276	\$ 276	0.50%
Total Estimated Revenue for All Funds:		\$ 2,141,223	\$ 2,226,685	\$ 2,241,201	\$ 2,219,606	\$ (7,079)	-0.32%
Recommended \$\$ Warrant Articles:			\$ -	\$ -	\$ -		
All Funds - Total Appropriation			\$ 2,226,685	\$ 2,241,201	\$ 2,219,606		
Less Voted from FB to Reduce Taxes			\$ (151,618)	\$ (106,022)	\$ (106,022)	Est. from 5YR Average	
Less Voted from FB (Warrant Articles)							
Less Other Revenue			\$ (127,973)	\$ (76,876)	\$ (76,876)		
Less Adequacy Aid			\$ (399,322)	\$ (448,074)	\$ (448,074)		
Less Retained State Education Tax			\$ (171,463)	\$ (129,500)	\$ (129,500)		
Net Local Education Tax (Net Assessment)			\$ 1,376,309	\$ 1,480,729	\$ 1,459,134		
DRA Local Ed Tax Rate		\$ 15.11	\$ 14.55	\$ 15.66	\$ 15.43		
DRA State Ed Tax Rate		\$ 1.88	\$ 1.91	\$ 1.44	\$ 1.44		
DRA Total Tax Rate per 1,000		\$ 16.99	\$ 16.46	\$ 17.10	\$ 16.87		
				3.89%	2.49%	Est. Inc.	
			(2020 Valuations used to est rates above)				
State Tax Valuation (without Utilities)		\$ 89,927,852	\$ 89,927,852	\$ 89,927,852	\$ 89,927,852		
Local Tax Valuation (with Utilities)		\$ 94,560,552	\$ 94,560,552	\$ 94,560,552	\$ 94,560,552		

****Please note that the funds supporting the food services deficit (illustrated by transfer accounts in both funds) are supported by the local education property tax - shown in the accounts representing the current appropriation.**