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NEWMARKET SCHOOL DISTRICT

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**FY15 BUDGET**  
**APPROVED BY**  
**SCHOOL BOARD**

**November 21, 2013**

**Newmarket School Board**

Kelly Foster, Chairman  
Cliff Chase, Vice Chair  
Gail Durocher-Wentworth  
Nathan Lunney  
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**Superintendent of Schools**

Dr. James Hayes

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**Mission Statement**

The Newmarket School District is committed to the highest standards of quality education. We ensure a safe and successful learning community. We embrace diversity and respond to the social, emotional, intellectual and physical needs of every child. We strive to work with the broader community to ensure that students develop lifelong skills enabling them to be contributing and productive members of society.

**District Improvement Goals**

The 2013-14 District Improvement Plan establishes the goals for the district and serves as the basis for other goal setting mechanisms, including the district's technology plan and individual goals for all professional staff and administration. These goals guide decision making as school and district budgets are developed. Goals in the District Improvement Plan are framed around four essential questions. These essential questions and goals are shown below.

1. ***How will the Newmarket School District ensure a quality education for all students at all levels of learning?***
  - To continue to develop and evaluate our curricula to ensure alignment with the New Hampshire Curriculum Frameworks, Common Core State Standards, and best practices.
  - To increase all student achievement that addresses the needs of diverse learners.
  - To increase the appropriate integration of technology into classroom instruction.
  - To improve the effectiveness of the School District as an organization.
2. ***How will the Newmarket School District attract and retain exceptional staff so that we will be able to provide a quality education for all students?***
  - To promote and maintain high quality job performance for all district employees.
  - To continue to develop and sustain a professional culture among all employees.
3. ***How will the Newmarket School District communicate to create dynamic, positive relationships with parents, business, and community to increase the level of support for the district and its mission?***
  - To improve communication (newsletter, website, email, press release) within schools, district and the larger community.
4. ***How will the Newmarket School District manage its facilities, infrastructure, and support services to assure quality education for all students?***
  - To analyze options and develop long-range plans that will ensure adequate facilities for the education of our K-12 student population.
  - To implement the School Facilities Maintenance Plan and other strategies that improve the quality of our work environments.

**Basic Assumptions**

In developing the FY15 budget proposal, the following methods were used to project expenses:

1. Teacher salaries are set at the appropriate step and column according to the Collective Bargaining Agreement for 2013-2016.
2. Salaries for classified staff are set according to the District's pay scales for those positions. Appendix A provides the pay scales for 2013-14 and 2014-15. The scale for 2014-15 represents a 1% increase over 2013-14 rates.
3. Salaries for employees on continuing individual contracts are set at the same amount as for the FY14 school year. Any funds for an increase to these salaries are reserved in 2320-0-370 Negotiations.
4. Several of our teaching positions are funded in whole, or in part, by federal grants (e.g. Title I, Title II, and IDEA). The amount of the grant is not normally determined by the government until after the budget approval process is completed. In preparing the budget, we make our best effort to accurately predict the amount of each grant based on past years. The general trend is that grant funding through entitlements is shrinking, shifting the cost of maintaining those positions to the local community. The District budget does not include these amounts; however, descriptions of positions will include information about these positions so that you understand all employees and their roles.
5. As provided by the negotiated agreement, the Sick Day Buy back benefit allows employees to buy back up to seven sick days at the substitute's rate of pay (\$75 per day).
6. Health insurance rates through Cigna increase by 5.9% for FY15. Eligible professional employees not electing the health insurance benefit shall receive a payment of either \$1,500, \$2,000 or \$3,000 depending on membership coverage and eligible classified employees not electing the health insurance benefit shall receive a payment of \$500.
7. Dental insurance through Health Trust (LGC) / Northeast Delta Dental is projected with a 0% increase over 2013-14 rates. This percentage is the Guaranteed Maximum Rate (GMR).
8. For those eligible for life insurance (\$25,000 term policy) the cost is .112 per \$1,000 per month which equates to \$34 per year per employee.
9. For those eligible for long term disability coverage of 66 2/3 % of salary after 90 days disability, the cost is .189 per \$1,000.
10. Participation in the Employee Assistance Program will be \$34.08 per employee.
11. FICA is calculated as 7.65% of salary.
12. The employer contribution to the NH Retirement System is 14.16% of salary for certified staff and 10.77% for classified staff.
13. Unemployment insurance is calculated as 1.92% of first \$14,000 of salary;  $.0192 \times \$14,000 = \$268$  per employee.
14. Workers Compensation is calculated as .31% of salary, an increase of .01% over last year.

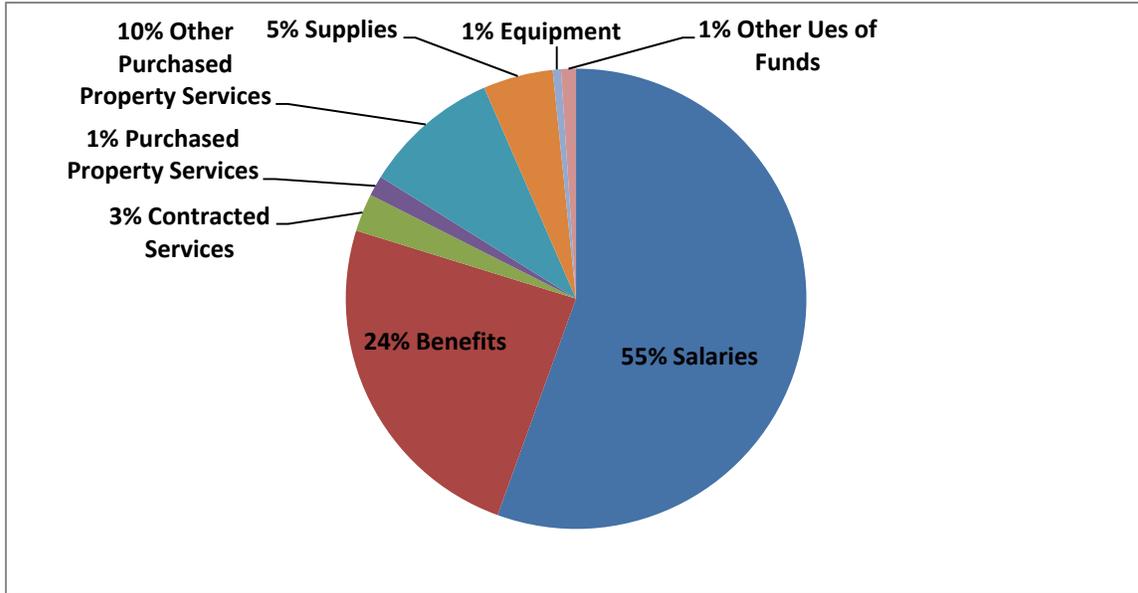
Expense Comparisons

Summary data for the proposed FY15 Budget is shown in the charts that follow, with a comparison to the FY14 (current) Approved and Revised (as of September 1, 2013). A more detailed comparison of each Object is provided in Appendix D on page 64.

Function	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference w/ Approved	Difference w/ Revised	Percent Change	
						Approved	Revised
Regular Education (1100's)	5,786,991	5,759,186	6,093,108	306,117	333,922	5.29%	5.80%
Special Education (1200's)	3,052,022	3,182,652	3,658,932	606,910	476,280	19.89%	14.96%
Vocational Education (1300's)	129,980	129,980	130,010	30	30	0.02%	0.02%
Other Instruction (1400's)	607,965	627,869	647,436	39,471	19,567	6.49%	3.12%
Pupil Services (2100's)	1,092,592	1,064,427	1,126,271	33,679	61,844	3.08%	5.81%
Staff Development (2200, 2210)	190,699	192,937	194,164	3,465	1,227	1.82%	0.64%
Library Media (2220)	161,984	172,071	175,849	13,865	3,778	8.56%	2.20%
Technology (2230)	460,438	501,616	504,376	43,938	2,760	9.54%	0.55%
Assessment (2240)	0	0	0	0	0		
SAU / Board (2300's)	880,460	885,345	956,208	75,748	70,863	8.60%	8.00%
School Administration (2400's)	880,269	793,403	788,927	(91,342)	(4,476)	-10.38%	-0.56%
Building Maintenance (2600's)	1,068,985	1,000,034	1,022,927	(46,058)	22,893	-4.31%	2.29%
Transportation (2700's)	491,784	493,345	561,502	69,718	68,157	14.18%	13.82%
Operation of Non-Instructional (2800's)	2,109	3,413	2,253	144	(1,160)	6.83%	-33.99%
Building Improvements (4600)	0	0	0	0	0		
Transfers	0	0	0	0	0		
<b>Grand Total</b>	<b>14,806,278</b>	<b>14,806,278</b>	<b>15,861,963</b>	<b>1,055,685</b>	<b>1,055,685</b>	<b>7.13%</b>	<b>7.13%</b>

Object	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference w/ Approved	Difference w/ Revised	Percent Change	
						Approved	Revised
Salaries (100's)	8,072,032	8,533,016	8,813,614	741,582	280,598	9.19%	3.29%
Benefits (200's)	4,048,517	3,597,464	3,860,740	(187,777)	263,276	-4.64%	7.32%
Contracted Services (300's)	330,462	339,206	422,132	91,670	82,926	27.74%	24.45%
Purchased Property Services (400's)	229,080	244,731	227,250	(1,830)	(17,481)	-0.80%	-7.14%
Other Purchased Property Services (500's)	1,185,815	1,165,116	1,520,968	335,153	355,852	28.26%	30.54%
Supplies (600's)	711,338	665,051	760,074	48,736	95,023	6.85%	14.29%
Equipment (700's)	87,077	103,401	90,845	3,768	(12,556)	4.33%	-12.14%
Other Uses of Funds (800's)	141,957	158,293	166,340	24,383	8,047	17.18%	5.08%
<b>Grand Total</b>	<b>14,806,278</b>	<b>14,806,278</b>	<b>15,861,963</b>	<b>1,055,685</b>	<b>1,055,685</b>	<b>7.13%</b>	<b>7.13%</b>

The chart on the below shows that 79% of the FY15 District budget proposal is comprised of salaries and benefits. Obligations in the other areas of the budget include such expenses as student transportation, electricity, water & sewer, fuel oil, rubbish removal, telephones, security systems, copier rentals, postage, legal services, and tuitions to the Seacoast School of Technology and out-of-district special education placements. Even “discretionary” accounts contain requests that are essential to the operation of our school system.



**Reasons for Increase**

Thus far, the 2013-14 school year has experienced significant increases in Special Education expenses that were not anticipated when the FY14 budget was planned and approved. More specifically, when the budget for Tuition Handicapped (shown in chart below) was approved last March, the estimate for current students placed out-of-district was \$ 173,915. When we revised the estimate later that spring, the estimate for current students grew to \$ 186,237. Since that time we have experienced a dramatic increase in students requiring out-of-district placements, so much so that today, our actual student population will cost nearly \$250,000 more than what we budgeted for this year. Similarly, we have added seven more paraprofessionals that were not anticipated.

Special Education Cost Comparison FY14 vs FY15, Showing Actual Expenses at Time of Estimate				2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Approved
1200	0	129	Extended Year Salaries	32,500	35,000	35,000	2,500
1200	0	220	FICA	2,487	2,678	2,678	191
1200	0	232	Retirement	4,602	4,956	4,956	354
1200	0	260	Workers Compensation	98	123	110	12
1200	0	323	Contracted Services	173,915	186,237	201,385	27,470
1200	0	329	Extended School Year Program	36,500	36,500	77,000	40,500
1200	0	563	Tuition Handicapped	368,500	368,500	615,000	246,500
1200	0	564	Charter School Tuition/Services-(SPED)	0	0	28,000	28,000
2722	0	514	Sped Transportation				51,499
Various			Reduction in grant Funding				69,497
Various			Salaries & Benefits (7 Para's)				149,142
<b>Total FY15 SPED Costs</b>							<b>615,665</b>
<b>SPED % Increase</b>							<b>4.16%</b>
<b>Total FY15 Increase</b>							<b>7.13%</b>
<b>non-SPED % Increase</b>							<b>2.97%</b>

The major reasons for the budget increase are highlighted below according to the various object codes.

Salaries (100's)

- Teacher raises, according to the Collective Bargaining Agreement
- New teacher for Elementary School (grade 1)
- Seven new paraprofessionals (unanticipated) had to be added at start of 2013-14 school year (5.0 FTE at Elementary School and 2.0 FTE at Jr/Sr High School)
- Classified raises (1% plus step)
- Severance payments for seven employees
- Reduction of funding of Special Education grant

Benefits (200's)

- More employee participation in District's health insurance program
- Projected increase in health insurance of 5%
- Additional FICA, retirement, etc. for increases in salary accounts

Contracted Services (300's)

- Special Education Contracted Services
- Special Education Summer School Program

Other Purchased Property Services (500's)

- Special Education Tuitions
- Charter School Tuition (SPED)
- Special Education Transportation

Supplies (600's)

- Jr/Sr High School requests in addition to usual and customary expenses

Equipment (700's)

- Requests for upgrading technology in our schools

**Adjustments to the Initial Proposal**

The initial budget proposal presented to the School Board on October 17<sup>th</sup> included all of the requests submitted by school and District administrators. We acknowledged that budget reductions would be necessary; however, we felt it important that all the needs of the District be expressed to provide perspective as cuts are being made. That initial budget proposal was a 7.76% increase over FY14. With the obligations and other essential needs included in the proposal, it has been difficult to significantly reduce this budget. Below is a summary of the cuts that we made.

INITIAL BUDGET October 17, 2013			15,955,519	7.76% increase
ACCOUNTS	ADJUSTMENTS	AMOUNT	SUBTOTAL	COMMENTS
	<b>DISTRICT WIDE</b>		<b>10,784</b>	
Various	Dental Insurance	(1,988)		Dental insurance is adjusted from a projected 3% increase to a Guaranteed Maximum Rate (GMR) of 0%.
Various	Health Insurance	12,772		Health insurance is adjusted from a projected 5% increase to a 5.9%.
	<b>SAU / BOARD</b>		<b>9,200</b>	
2310 0 841	Severance	9,200		This is a severance payout adjustment for a retiring teacher
	<b>ELEMENTARY SCHOOL</b>		<b>(41,000)</b>	
2230 1 730	Equipment	(38,000)		Delete 1 of 2 requested laptop carts and 18 document cameras requested.
2700 1 511	Homeless Transportation	(3,000)		
	<b>JR HIGH SCHOOL</b>		<b>(11,655)</b>	
1100 2 610	Scholar Supplies	(175)		Delete request for replacement of titles for all classes. 50/50 split with High School.
1100 2 610	Scholar Supplies	(1,575)		Reduce request for new music instruments, deleting bass clarinet, classical guitars (2), guitar cases (3), and Director's stand. 50/50 split with High School.
1100 2 610	Scholar Supplies	(160)		Reduce request for supplies for grade 7 Consumer Science from \$960 to \$800
1100 2 610	Scholar Supplies	(400)		Reduce request for supplies for Industrial Arts from \$1,800 to \$1,000. 50/50 split with High School.
1100 2 610	Scholar Supplies	(495)		Reduce request for supplies for Art from \$1,990 to \$1,000. 50/50 split with High School.
1100 2 610	Scholar Supplies	(1,500)		Reduce request for supplemental book titles for all English classes from \$6,000 to \$3,000. 50/50 split with High School.
1100 2 610	Scholar Supplies	(2,200)		Delete request for Smartboard for room 232
2230 2 737	Replacement Furniture	(250)		Delete request to replace chairs in the computer lab. 50/50 split with High School.
2230 2 730	Replacement Equipment	(3,900)		Delete request to replace 12 obsolete computers for use in the Industrial Arts classroom. 50/50 split with High School. Purchase will made through Technology Trust Fund.
2230 2 730	Equipment	(1,000)		Reduce request 10 LCD projector bulbs at \$200 each. 50/50 split with High School.

ACCOUNTS	ADJUSTMENTS	AMOUNT	SUBTOTAL	COMMENTS
	<b>HIGH SCHOOL</b>		<b>(60,885)</b>	
1100 3 610	Scholar Supplies	(8,000)		Reduce request from 200 to 100 math books
1100 3 610	Scholar Supplies	(1,500)		Reduce request from 45 to 30 Adobe Photoshop books
1100 3 610	Scholar Supplies	(300)		Reduce requested amount for Photoshop books by \$300
1100 3 610	Scholar Supplies	(175)		Delete request for 15 World Culture books
1100 3 610	Scholar Supplies	(200)		Delete request for 40 grade 9 English books (assorted)
1100 3 610	Scholar Supplies	(1,575)		Reduce request for new music instruments, deleting bass clarinet, classical guitars (2), guitar cases (3), and Director's stand. 50/50 split with Jr High School.
1100 3 610	Scholar Supplies	(240)		Reduce request for supplies for International Cuisine (Consumer Science course) from \$1,440 to \$1,200
1100 3 610	Scholar Supplies	(650)		Reduce request for supplies for Cooking for Life (Consumer Science course) from \$1,440 to \$790.
1100 3 610	Scholar Supplies	(400)		Reduce request for supplies for Industrial Arts from \$1,800 to \$1,000. 50/50 split with Jr High School.
1100 3 610	Scholar Supplies	(495)		Reduce request for supplies for Art from \$1,990 to \$1,000. 50/50 split with Jr High School.
1100 3 610	Scholar Supplies	(1,500)		Reduce request for supplemental book titles for all English classes from \$6,000 to \$3,000. 50/50 split with Jr High School.
1100 3 610	Scholar Supplies	(6,600)		Delete request for Smartboards for rooms 205, 106, and 110
2230 3 650	Software	(3,500)		Reduce by half the number of Adobe Software licenses
2230 3 730	Equipment	(1,000)		Reduce request 10 LCD projector bulbs at \$200 each. 50/50 split with Jr High School.
2230 3 737	Replacement Furniture	(250)		Reduce request to replace chairs in the computer lab. 50/50 split with Jr High School.
2600 3 431	Repairs & Maintenance	(1,050)		Delete request for AC units for rooms 110, 203 and 205
2725 3 515	Field Trips	(300)		Reduce requested amount for field trips by \$300
1100 3 610	Scholar Supplies	1,000		Increase due to calculation error in Scholar Supplies under Unified Arts
1100 3 610	Scholar Supplies	(20,000)		Corrects a duplication in the Jr/Sr High school scholar supplies
2230 3 730	Replacement Equipment	(500)		Decrease due to calculation error in Replacement Equipment
2230 3 730	Replacement Equipment	(3,900)		Delete request to replace 12 obsolete computers for use in the Industrial Arts classroom. 50/50 split with Jr High School. Purchase will be made through the Technology Trust Fund and e-Rate reimbursement.
2230 3 739	Replacement Equipment	(650)		Delete request to replace computer for Consumer Science cooking lab
2230 3 739	Replacement Equipment	(1,300)		Delete request to replace two desktop computers for the Reading program. Purchase will be made through the Technology Trust Fund and e-Rate reimbursement.
2230 3 739	Replacement Equipment	(7,800)		Delete request to replace 12 obsolete computers and monitors for classroom use. Purchase will be made through the Technology Trust Fund and e-Rate reimbursement.
	<b>ADJUSTED FY15 PROPOSAL</b>		<b>15,861,963</b>	
	<b>% INCREASE</b>		<b>7.13%</b>	

**Staff Reductions 2011-2014**

Since nearly 80% of the District budget is comprised of salary and benefits, the only way to significantly reduce any School District budget is by cutting employees. Since 2011, the District has cut the equivalent of 15.5 positions including classified staff, teachers, and administrators. Below is a summary of those cuts. Despite making those cuts, we have been able to continue to provide quality education for the children of Newmarket. The administration believes that any further reductions of staff beyond current levels will result in a loss of program.

**2011-2012**

FTE	Position
<u>Elementary School</u>	
1.0	Special Education Teacher / Case Manager
1.0	Speech Therapist
<u>Jr/Sr High School</u>	
1.0	Special Education Teacher / Case Manager
0.5	Computer Teacher
0.5	Art Teacher
0.5	Music Teacher
1.0	ESOL Teacher (English Speakers of Other Languages)
5.5	NET CHANGE

**2011-2012 Round Two**

FTE	Position
<u>Elementary School</u>	
3.0	Paraprofessional
1.0	Jump Start Teacher
<u>Jr/Sr High School</u>	
1.0	Paraprofessional
1.0	Library Media Specialist
(2.0)	Add two library assistants
0.5	School-to-Career Coordinator
(0.5)	Restore Computer Teacher (.5)
4.0	NET CHANGE

**2012-2013**

FTE	Position
<u>Elementary School</u>	
0.5	ESOL Teacher
(1.0)	Paraprofessional
1.0	Certified Occupational Therapy Assistant
2.0	Paraprofessionals
<u>District</u>	
(0.5)	Tech Support
2.0	NET CHANGE

**2013-2014**

FTE	Position
<u>Elementary School</u>	
1.0	Enrichment Teacher
1.0	Reading Specialist
(1.0)	Reading Tutor
1.0	Technology Tutor
0.5	Paraprofessional
0.5	Paraprofessional
1.0	Special Education Building Coordinator
<u>Jr/Sr High School</u>	
0.5	School-to-Career Coordinator
4.5	NET CHANGE

**15.5 Total 2011-2014**

**Revenue Summary: FY14 and Estimated FY15**

A comparison of the revenues is shown below. We completed the FY13 school year with a \$198,890 fund balance. The voters at annual meeting approved three warrant articles to use fund balance to fund the Technology Trust Fund, School Repairs and Maintenance Trust Fund, and Special Education Trust Fund. As the FY14 school year continues to have turbulence with special education, we predict that we will have no fund balance to reduce taxes. With the increase of children with special needs, we also predict a higher reimbursement from Medicaid to help elevate some of the financial impact.

Source	2013-2014 Budget - DRA Approved	2014-2015 Estimated Revenue
<b>Fund Balance to Reduce Taxes</b>	48,890	0
<b>Voted from Fund Balance for Warrant Articles 6,7,8</b>	150,000	
<b>State Sources:</b>		
Adequacy Grant	2,265,419	2,254,034
Vocational Aid	8,000	8,000
Catastrophic Aid	76,523	75,000
Food & Nutrition Programs	7,000	7,000
Sub Total: State Sources	2,356,942	2,344,034
<b>Federal Sources:</b>		
Food and Nutrition Programs	77,950	77,950
Federal Grants	450,000	450,000
Medicaid	185,000	200,000
Sub Total: Federal Sources	712,950	727,950
<b>Local Sources:</b>		
Tuitions Regular	13,000	13,000
Charter School	0	5,500
Earnings on Investments	7,700	7,000
Other Local Revenue	12,500	10,000
Food Service Sales	245,000	245,000
Sub Total: Local Sources	278,200	280,500
<b>Total Non-Tax Revenues</b>	<b>3,546,982</b>	<b>3,352,484</b>

**Trust Funds**

Shown below is the current balance of the school district trust funds as of October 31, 2013. At the March meeting, voters approved three warrant articles to use surplus to fund the School Repairs and Maintenance, Special Education and School Technology Trust Funds. These funds are shown under "anticipated" until approved by DRA. Also shown here, are the impact fees which allow the Town to assess an impact fee as a condition for the issuance of a building permit to help the town or school district recoup any cost of capital improvements.

Trust Fund	Balance 10/31/13	Paid Out 9/30/13	Anticipated	Interest @ 9/30/13	Encumbered 11/7/13	Balance 10/31/13
Expansion of School Facilities	71,175.62			0.61		71,176.23
School Repairs & Maintenance	83,658.67		50,000.00	0.71		133,659.38
Special Education	194,776.42		50,000.00	1.65		244,778.07
School Technology	48,547.41		50,000.00	0.41	41,500.00	57,047.82
Dual Purpose Fund *	623,219.48			1.84		623,221.32
Utility Capital Reserve	25,000.00			0.10		25,000.10
Impact Fees**	82,360.77			0.67		82,361.44
<b>TOTAL</b>	<b>1,128,738.37</b>	<b>0.00</b>	<b>150,000.00</b>	<b>5.99</b>		<b>1,237,244.36</b>

\* Construction of New School Building and renovations of existing Building for Fire & Life safety Code Compliance

\*\*Impact Fees are not a trust fund. They are local revenues as of 9/31

### Elementary School

The Elementary School serves students in grades Preschool through grade 5. The kindergarten program is provided in half-day sessions. A preschool program serves pre-kindergarten students with IEPs who are joined by a group of typical peers. In grades 1 through 5, the instructional program is supported by appropriate class sizes. We have two instances of multi-grade (1/2) classrooms. Art, music, physical education, reading, library media, technology, and enrichment opportunities are provided to all students. Programs in Title I, Special Education, Leap Program (Kindergarten), and English Speakers of Other Languages 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 in order to successfully implement the school program. Projected enrollments for 2014-15 are shown in the chart below:

Elementary School	Early Childhood		Grades					Total
	PreK	Half K	1	2	3	4	5	
Oct 2013 Enrollment	29	89	99	86	76	100	91	570
Projected Enrollment	40	90	105	99	86	76	100	596
Sections	4	6	6	5	5	4	5	
Class Size	10.0	15.0	17.5	19.8	17.2	19.0	20.0	
2014-15 Staffing	2	3	6	5	5	4	5	
2013-14 Staffing	2	3	5	5	4	5	5	
Difference	0	0	1	0	1	-1	0	

**Budget Summary**

A comparison of the Elementary School Budget is shown below. In budgets previous to 2013-14, funds approved under separate warrant articles, e.g., modulars, roof replacements, became a part of the District budget and were shown under Building Improvements. Warrant articles approved in March 2012 for similar projects were all "Special Warrant Articles", and the unexpended amounts were returned to offset future taxes rather than being used for other purposes. We have decided, therefore, to not show these amounts in the District Budget.

Function	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Regular Education (1100's)	2,516,257	2,530,372	2,661,893	2,675,479	2,906,452	230,973
Special Education (1200's)	1,330,358	1,360,322	1,291,728	1,421,690	1,462,449	40,759
Vocational Education (1300's)	0	0	0	0	0	0
Other Instruction (1400's)	418,555	413,406	360,726	379,073	395,073	16,000
Pupil Services (2100's)	548,191	536,529	507,999	497,013	502,782	5,769
Staff Development (2200, 2210)	35,950	20,821	33,950	33,950	31,950	(2,000)
Library Media (2220)	82,882	81,511	80,889	85,580	90,136	4,556
Technology (2230)	56,607	50,271	56,796	56,796	67,631	10,835
Assessment (2240)	0	0	0	0	0	0
SAU / Board (2300's)	0	0	0	0	0	0
School Administration (2400's)	376,997	382,953	406,710	379,243	371,723	(7,520)
Building Maintenance (2600's)	383,202	371,070	434,995	424,386	426,982	2,596
Transportation (2700's)	30,688	11,665	21,866	26,665	28,009	1,344
Operation of Non-Instructional (2800's)	786	742	790	791	831	40
Building Improvements (4600)	14,220	10,665	0	0	0	0
Transfers	0	0	0	0	0	0
<b>Grand Total</b>	<b>5,794,692</b>	<b>5,770,327</b>	<b>5,858,342</b>	<b>5,980,666</b>	<b>6,284,018</b>	<b>303,352</b>

Object	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Salaries (100's)	3,642,663	3,673,520	3,542,304	3,818,013	3,974,765	156,752
Benefits (200's)	1,713,539	1,719,300	1,859,949	1,726,713	1,851,989	125,276
Contracted Services (300's)	14,267	9,629	12,867	13,376	12,567	(809)
Purchased Property Services (400's)	97,211	85,481	87,251	95,335	79,491	(15,844)
Other Purchased Property Services (500's)	51,238	42,946	53,450	40,350	42,450	2,100
Supplies (600's)	243,966	213,737	260,406	239,733	267,556	27,823
Equipment (700's)	30,208	24,910	40,515	45,546	53,600	8,054
Other Uses of Funds (800's)	1,600	804	1,600	1,600	1,600	0
<b>Grand Total</b>	<b>5,794,692</b>	<b>5,770,327</b>	<b>5,858,342</b>	<b>5,980,666</b>	<b>6,284,018</b>	<b>303,352</b>

Budget Details

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1100 1 112	Professional Salaries	1,558,216	1,552,443	1,594,239	1,694,129	1,809,750	215,511	115,621
1100 1 114	Computer Lab Instructor	27,280	27,280	0	0	0	0	0
1100 1 116	Mentor Stipends	3,750	933	0	0	0	0	0
1100 1 120	504 Tutors	0	90	0	0	0	0	0
1100 1 122	Substitute Teachers	30,000	34,016	40,000	40,000	40,000	0	0
1100 1 124	Long Term Substitutes	0	21,905	0	0	0	0	0
1100 1 197	Wellness Salaries	2,100	760	2,781	2,781	2,914	133	133
1100 1 198	Sick Day Buy Back	8,625	9,838	9,325	9,325	10,125	800	800
1100 1 199	Insurance Buyout	5,000	6,000	5,000	15,000	15,000	10,000	0
1100 1 211	Health Insurance	475,289	452,833	523,481	430,108	479,430	-44,051	49,322
1100 1 212	Dental Insurance	15,249	15,249	16,231	17,470	17,992	1,761	522
1100 1 213	Life Insurance	991	991	991	1,052	1,086	95	34
1100 1 214	Long Term Disability Insurance	2,936	2,936	3,073	3,265	3,476	403	211
1100 1 215	Employee Assistance Program	780	643	818	999	1,125	307	126
1100 1 217	Wellness Activities	3,791	1,641	4,309	3,106	2,000	-2,309	-1,106
1100 1 220	FICA	125,980	122,965	132,443	137,608	149,542	17,099	11,934
1100 1 232	Retirement	181,839	221,308	237,636	248,651	269,899	32,263	21,248
1100 1 250	Unemployment Insurance	3,017	9,575	6,426	8,353	8,696	2,270	343
1100 1 260	Workers Compensation	0	0	5,206	6,296	6,139	933	-157
1100 1 430	Instructional Equipment Repair	500	296	0	0	0	0	0
1100 1 610	Scholar Supplies	40,000	37,748	79,934	31,996	87,978	8,044	55,982

- 1100 1 112 All teacher salaries are contractual. The school has 34 teachers; 33.3 FTE. The FY15 proposed budget includes one new Elementary School teacher, requested to bring the average class size in grade 1 more in line with class size guidelines. One teacher is funded through a grant; with benefits. Computer Teacher from the Jr/Sr. High was reassigned to the Elementary School.
- 1100 1 114 In the FY14 budget, a Technology Tutor (1 FTE) position was eliminated, and a technology teacher from the Jr/Sr High was reassigned to the Elementary School to provide computer literacy instruction.
- 1100 1 116 Stipends for mentors working with new staff will be funded through from Title II.
- 1100 1 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1100 1 124 Account provides for substitutes in the long term absence of staff.
- 1100 1 197 Funds are used to improve wellness at the elementary school. (Approximately 1 hour/wk)
- 1100 1 217 Wellness activities funds are used to improve wellness at the school.
- 1100 1 220 FICA is calculated as 7.65% of salary. Increase due to request for new First Grade Teacher and FICA budgeted for sick day buyback and severance payouts.
- 1100 1 232 The employer contribution to the NH Retirement System is 14.16% of salary for certified staff and 10.77% for classified staff. The increase is due to the request for a new First Grade Teacher and retirement budgeted for sick day buyback and severance payouts.
- 1100 1 610 All instructional materials and supplies are budgeted in Scholar Supplies, allowing for building-based management of operating accounts. The only materials and supplies budgeted in their original accounts are in accounts 1270, 1410, 2230, 2410 and 2600. Principal will distribute funds from this account with transfers after the budget is approved. Beyond level funding of this account, the Principal has requested \$5,000 to purchase supplementary resources for improvements in current RTI model in primary and intermediate grades.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1100 1 641	Textbooks / Non-Consumables	25,364	9,116	0	22,000	0	0	-22,000
1100 1 650	Technology Software	250	0	0	0	0	0	0
1100 1 695	Wellness Supplies	1,000	1,186	0	0	1,300	1,300	1,300
1100 1 737	Replacement Furniture	2,500	620	0	1,840	0	0	-1,840
1100 1 739	Replacement Equipment	1,800	0	0	1,500	0	0	-1,500
1200 1 112	Professional Salaries	453,290	454,227	408,024	460,601	486,171	78,147	25,570
1200 1 113	Paraprofessional Salaries	363,066	359,143	426,023	484,906	486,207	60,184	1,301
1200 1 122	Substitute Teachers	3,500	4,700	7,500	7,500	7,500	0	0
1200 1 123	Substitute Paraprofessionals	3,000	12,725	4,410	4,410	5,000	590	590
1200 1 198	Sick Day Buy Back	2,775	4,750	3,775	3,775	4,875	1,100	1,100
1200 1 199	Insurance Buyout	10,500	10,500	11,000	12,500	12,500	1,500	0
1200 1 211	Health Insurance	190,251	190,251	192,259	168,572	179,396	-12,863	10,824
1200 1 212	Dental Insurance	5,741	5,741	4,975	5,548	5,548	573	0
1200 1 213	Life Insurance	336	336	269	310	289	20	-21
1200 1 214	Long Term Disability Insurance	869	869	753	879	910	157	31
1200 1 215	Employee Assistance Program	767	1,189	767	924	1,111	344	187
1200 1 220	FICA	62,417	61,621	61,153	73,754	75,132	13,979	1,378
1200 1 232	Retirement	84,581	110,007	101,529	119,153	121,915	20,386	2,762
1200 1 250	Unemployment Insurance	2,940	5,556	6,090	7,874	8,750	2,660	876
1200 1 260	Workers Compensation	0	0	2,531	3,186	3,109	578	-77
1200 1 323	Testing	300	0	300	300	0	-300	-300
1200 1 580	Preschool Travel	0	273	0	100	0	0	-100
1200 1 610	Supplies	1,770	1,917	0	1,400	0	0	-1,400
1200 1 641	Textbooks / Non-Consumables	2,500	1,241	0	2,000	0	0	-2,000

- 1100 1 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 1 650 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 1 695 Wellness activities funds are used to improve wellness at the school. This account was inadvertently reduced last year.
- 1100 1 737 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 1 739 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 1 112 All special education teacher salaries are contractual. The Elementary School has 8 special education teaching positions (8.0 FTE). The District Special Education Coordinator is a K-12, full-time position. Expenses for that position are apportioned across all three levels, with 0.6 FTE budgeted at the Elementary School. Increase is also due to K-12 reallocation and loss of grant funds.
- 1200 1 113 Account includes salaries for 24 positions (24 FTE). The large increase for FY15 is the result of 12 unanticipated students moving into the district during the FY14 school year. This requires 4.5 new paraprofessionals. Also, a portion of the increase is due to the federal "sequester" which resulted in a 5.2% deduction to IDEA grant funded positions. Paraprofessional staffing is determined by the support services written into students' Individualized Education Plans.
- 1200 1 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1200 1 123 Account provides for substitutes in the absence of paraprofessional staff. The substitute rate is \$60 for general and for 1 to 1 paraprofessionals.
- 1200 1 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 1 580 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 1 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 1 641 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1200 1 741	New Equipment	800	564	0	800	0	0	-800
1260 1 112	Professional Salaries - ESOL	31,451	31,451	31,451	32,253	32,475	1,024	222
1260 1 113	Paraprofessional Salaries - ESOL	16,652	14,878	17,498	17,498	18,372	874	874
1260 1 122	Substitute Teachers - ESOL	250	70	140	140	150	10	10
1260 1 198	Sick Day Buy Back	525	525	525	525	525	0	0
1260 1 199	Insurance Buyout	500	850	500	2,000	2,000	1,500	0
1260 1 213	Life Insurance	17	17	17	17	17	0	0
1260 1 214	Long Term Disability Insurance	62	61	60	61	62	2	1
1260 1 215	Employee Assistance Program	38	26	52	63	69	17	6
1260 1 220	FICA	3,699	3,655	3,764	3,817	3,902	138	85
1260 1 232	Retirement	1,465	993	0	0	0	0	0
1260 1 250	Unemployment Insurance	147	286	315	399	403	88	4
1260 1 260	Workers Compensation	0	0	148	175	161	13	-14
1260 1 323	Testing	100	0	0	100	0	0	-100
1260 1 610	Scholar Supplies - ESOL	150	112	0	100	0	0	-100
1260 1 641	Textbooks / Non-Consumables	0	0	0	150	0	0	-150
1270 1 112	Professional Salaries - Enrichment	57,214	57,214	0	0	0	0	0
1270 1 198	Sick Day Buy Back	525	525	0	0	0	0	0
1270 1 211	Health Insurance	10,636	10,636	0	0	0	0	0
1270 1 212	Dental Insurance	516	516	0	0	0	0	0
1270 1 213	Life Insurance	34	34	0	0	0	0	0
1270 1 214	Long Term Disability Insurance	108	108	0	0	0	0	0
1270 1 215	Employee Assistance Program	26	26	0	0	0	0	0
1270 1 220	FICA	4,377	4,318	0	0	0	0	0
1270 1 232	Retirement	6,465	5,725	0	0	0	0	0
1270 1 250	Unemployment Insurance	98	194	0	0	0	0	0
1270 1 323	Enrichment Activities	5,900	2,472	5,900	5,900	5,900	0	0
1270 1 610	Enrichment Supplies	0	21	0	0	0	0	0

- 1200 1 741 All instructional materials and supplies are budgeted in Scholar Supplies
- 1260 1 112 A half-time (.5 FTE) teacher oversees the District's ESOL Program. All salary and benefits for this position are budgeted in Elementary School accounts.
- 1260 1 113 One Tutor provides support services for English Speakers of Other Languages (ESOL) at the school.
- 1260 1 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1260 1 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 1260 1 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 1260 1 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 1270 1 323 Funds support enrichment activities for field trip admission & transportation, guest speakers, special student activities, etc.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1400 1 112	Remedial Reading Teachers	121,615	121,615	57,014	59,068	60,089	3,075	1,021
1400 1 114	Tutors	149,752	150,419	152,109	180,767	183,459	31,350	2,692
1400 1 122	Substitute Teachers	500	815	1,200	1,200	1,200	0	0
1400 1 123	Substitute Paraprofessionals	250	540	250	250	250	0	0
1400 1 198	Sick Day Buy Back	125	900	225	225	1,125	900	900
1400 1 199	Insurance Buyout	0	1,000	0	1,000	1,000	1,000	0
1400 1 211	Health Insurance	74,504	67,567	68,355	54,280	62,587	-5,768	8,307
1400 1 212	Dental Insurance	816	1,231	822	622	622	-200	0
1400 1 213	Life Insurance	34	34	34	34	34	0	0
1400 1 214	Long Term Disability Insurance	108	108	118	112	114	-4	2
1400 1 215	Employee Assistance Program	179	179	179	219	239	60	20
1400 1 220	FICA	18,398	20,365	18,301	18,459	18,743	442	284
1400 1 232	Retirement	22,522	22,105	27,541	27,833	28,267	726	434
1400 1 250	Unemployment Insurance	686	1,300	1,470	1,863	1,879	409	16
1400 1 260	Workers Compensation	0	0	826	845	770	-56	-75
1410 1 113	Advisors Salaries	16,310	18,158	18,310	9,558	4,400	-13,910	-5,158
1410 1 220	FICA	1,247	1,274	1,401	779	337	-1,064	-442
1410 1 232	Retirement	1,844	1,762	2,593	1,442	624	-1,969	-818
1410 1 260	Workers Compensation	0	0	55	65	14	-41	-51
1415 1 113	Coaches' Salaries	8,125	3,688	8,125	8,125	8,125	0	0
1415 1 220	FICA	622	282	622	622	622	0	0
1415 1 232	Retirement	918	66	1,151	1,151	1,151	0	0
1415 1 260	Workers Compensation	0	0	25	29	26	1	-3
1430 1 112	Summer School Salaries	0	0	0	0	3,880	3,880	3,880
1430 1 220	FICA	0	0	0	0	297	297	297
1430 1 232	Retirement	0	0	0	0	550	550	550
1430 1 260	Workers Compensation	0	0	0	0	13	13	13

- 1400 1 112 One reading specialist (1.0 FTE) serves the school.
- 1400 1 114 Six tutors (3 reading, 3 math) to serve student needs. A third reading tutor has been added instead of filling a reading specialist position.
- 1400 1 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1400 1 123 Account provides for substitutes in the absence of paraprofessional staff. The substitute rate is \$60 for general and for 1 to 1 paraprofessionals.
- 1410 1 113 Account provides funding for a variety of co-curricular needs: \$800 for Chorus (60 students), \$400 for Chorus Assistant, \$800 for Student Council, \$400 for Chorus Director Stipend, Drama Coach \$ 1200, \$800 Lego Club. The reduced amount is the result of reallocation of funds for Homework Club and Summer School.
- 1415 1 113 Stipends as follows: Jump Rope, \$3,200 (5 to 6 coaches); Sure Shots Archery team, \$400 (2 coaches); Bicycle Club, \$225 (3 coaches); Cross Country Team, 4th and 5th grade, \$1,900 (4-6 coaches); Assistants to support any students who might need direct supervision in extracurricular activities, \$2,400, regardless of whether the student has a disability.
- 1430 1 112 Summer school supports students in academic need during the summer, and runs for 4 weeks, with 2 classroom teachers for 4 hours each day x 3 days/week x 4 weeks. Additionally, 3-4 kindergarten staff members academically screen incoming students over the summer. Funds previously budgeted in 1410-1-113.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1490 1 112	Homework Club	0	0	0	8,752	12,000	12,000	3,248
1490 1 220	FICA	0	0	0	622	918	918	296
1490 1 232	Retirement	0	0	0	1,151	1,700	1,700	549
1490 1 260	Workers Compensation	0	0	0	0	38	38	38
2120 1 112	Professional Salaries - Guidance	42,456	42,456	42,456	45,567	47,917	5,461	2,350
2120 1 198	Sick Day Buy Back	0	0	0	0	525	525	525
2120 1 211	Health Insurance	24,283	24,283	25,497	19,227	20,355	-5,142	1,128
2120 1 212	Dental Insurance	816	816	822	822	822	0	0
2120 1 213	Life Insurance	34	34	34	34	34	0	0
2120 1 214	Long Term Disability Insurance	80	80	81	87	91	10	4
2120 1 215	Employee Assistance Program	26	26	26	32	34	8	2
2120 1 220	FICA	3,248	2,851	3,248	3,486	3,666	418	180
2120 1 232	Retirement	4,797	4,200	6,012	6,453	6,785	773	332
2120 1 250	Unemployment Insurance	98	194	210	266	269	59	3
2120 1 260	Workers Compensation	0	0	128	160	151	23	-9
2120 1 323	Testing	800	0	0	800	0	0	-800
2120 1 610	Supplies	500	339	0	500	0	0	-500
2130 1 112	Professional Salaries - Nurse	91,233	91,379	52,593	54,554	55,488	2,895	934
2130 1 122	Substitutes - Nurse	450	1,325	1,500	1,500	1,500	0	0
2130 1 198	Sick Day Buy Back	525	525	700	700	525	-175	-175
2130 1 199	Insurance Buyout	0	500	0	0	0	0	0
2130 1 211	Health Insurance	21,295	21,295	22,361	16,704	17,676	-4,685	972
2130 1 212	Dental Insurance	516	516	522	522	522	0	0
2130 1 213	Life Insurance	34	34	34	34	34	0	0
2130 1 214	Long Term Disability Insurance	99	99	100	104	116	16	12
2130 1 215	Employee Assistance Program	52	51	26	32	34	8	2
2130 1 220	FICA	7,450	7,406	4,575	4,725	4,796	221	71
2130 1 232	Retirement	9,987	8,708	8,255	8,532	8,665	410	133
2130 1 250	Unemployment Insurance	196	368	210	266	269	59	3
2130 1 260	Workers Compensation	0	0	180	217	197	17	-20
2130 1 431	Equipment Repair	250	329	0	350	0	0	-350
2130 1 610	Supplies	2,150	2,171	0	2,050	0	0	-2,050

- 1490 1 112 Four (4) staff members teach HW Club to identified students for whom after-school support is helpful. There are 3rd, 4th, and 5th grade HW Clubs and a 4/5 SPED HW club. Each HW Club has 100 days budgeted, and the club runs throughout the year 3 days/week. Funds previously budgeted in 1410-1-113.
- 2120 1 112 One guidance counselor position (1.0 FTE) serves the needs of the school.
- 2120 1 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 1 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 1 112 One position (1.0 FTE) provides nursing services for the school. A one-to-one nurse who provides services for a student was previously budgeted in this account but has now been moved to 1200-1-113.
- 2130 1 122 Account provides for substitutes in the absence of nursing staff. The substitute rate is \$100 for RN and \$75 for LNA or CNA.
- 2130 1 431 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 1 610 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2130 1 650	Software	0	0	0	0	200	200	200
2152 1 112	Professional Salaries - Speech	125,360	125,360	125,360	129,269	130,312	4,952	1,043
2152 1 122	Substitutes - Speech	500	70	500	500	500	0	0
2152 1 198	Sick Day Buy Back	1,575	1,050	1,575	1,575	1,575	0	0
2152 1 211	Health Insurance	56,678	50,850	53,393	40,264	42,624	-10,769	2,360
2152 1 212	Dental Insurance	1,838	1,631	1,644	1,644	1,644	0	0
2152 1 213	Life Insurance	81	81	68	68	68	0	0
2152 1 214	Long Term Disability Insurance	276	276	237	245	247	10	2
2152 1 215	Employee Assistance Program	62	77	52	63	68	16	5
2152 1 220	FICA	9,590	8,875	9,629	9,928	10,008	379	80
2152 1 232	Retirement	14,165	12,309	17,751	18,305	18,453	702	148
2152 1 250	Unemployment Insurance	235	367	420	532	537	117	5
2152 1 260	Workers Compensation	0	0	378	455	411	33	-44
2152 1 323	Speech Testing	500	490	0	500	0	0	-500
2152 1 610	Supplies	570	976	0	570	0	0	-570
2160 1 112	Professional Salaries - OT	82,946	83,156	82,946	85,098	85,727	2,781	629
2160 1 198	Sick Day Buy Back	650	525	910	910	910	0	0
2160 1 199	Insurance Buyout	400	400	400	600	600	200	0
2160 1 211	Health Insurance	25,425	25,425	26,697	20,132	21,312	-5,385	1,180
2160 1 212	Dental Insurance	816	816	822	822	822	0	0
2160 1 213	Life Insurance	47	47	47	48	48	1	0
2160 1 214	Long Term Disability Insurance	157	157	157	161	162	5	1
2160 1 215	Employee Assistance Program	36	77	36	44	68	32	24
2160 1 220	FICA	6,345	6,122	6,346	6,510	6,559	213	49
2160 1 232	Retirement	6,797	6,009	8,518	8,745	8,810	292	65
2160 1 250	Unemployment Insurance	137	243	294	373	376	82	3
2160 1 260	Workers Compensation	0	0	249	298	270	21	-28
2160 1 610	Supplies	1,630	1,155	0	1,630	0	0	-1,630
2210 1 291	In-service Training	4,000	1,020	2,000	2,000	0	-2,000	-2,000
2210 1 292	Course Reimbursement	15,000	5,630	15,000	15,000	15,000	0	0
2210 1 580	Travel / Conference	16,950	14,171	16,950	16,950	16,950	0	0

- 2130 1 650 SNAP Health Software Program allows maintaining student health records. Cost is split between Elementary, Junior High, and Senior High schools. Funding for this software was previously budgeted in 2230-0-643.
- 2152 1 112 There are two speech therapy positions (2.0 FTE).
- 2152 1 122 Account provides for substitutes in the absence of professional staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 2152 1 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 2152 1 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2160 1 112 There are two occupational therapy positions (1.4 FTE).
- 2160 1 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2210 1 291 Speakers and consultants have provided training to teachers during workshop days.
- 2210 1 292 Funds are used by teachers to take courses per negotiated agreement. Contract allows for reimbursement for up to two graduate courses per year at UNH in-state rate per credit.
- 2210 1 580 Funds used to allow teachers to attend approved workshops and conferences. Contract allows each staff member \$400 per year.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2220 1 112	Professional Salaries - Library Media	30,680	30,679	30,680	31,481	31,731	1,051	250
2220 1 113	Paraprofessional - Library Media	20,930	20,955	21,883	21,883	22,102	219	219
2220 1 122	Substitute Teacher	750	150	750	750	750	0	0
2220 1 211	Health Insurance	15,139	15,138	15,896	12,147	18,768	2,872	6,621
2220 1 212	Dental Insurance	308	308	311	311	933	622	622
2220 1 213	Life Insurance	17	17	17	17	17	0	0
2220 1 214	Long Term Disability Insurance	58	58	58	60	79	21	19
2220 1 215	Employee Assistance Program	38	32	39	47	52	13	5
2220 1 220	FICA	4,006	3,134	4,079	4,140	4,910	831	770
2220 1 232	Retirement	5,309	4,551	6,701	6,815	8,233	1,532	1,418
2220 1 250	Unemployment Insurance	147	365	315	399	403	88	4
2220 1 260	Workers Compensation	0	0	160	190	202	42	12
2220 1 610	Supplies	500	0	0	500	0	0	-500
2220 1 641	Books & Periodicals	5,000	5,475	0	5,000	0	0	-5,000
2220 1 650	Software	0	650	0	1,840	1,956	1,956	116
2230 1 300	Technical Contracted Support	6,667	6,667	6,667	5,776	6,667	0	891
2230 1 430	Equipment Repair	834	0	1,864	1,864	1,864	0	0
2230 1 580	Travel / Conference	298	0	700	700	700	0	0
2230 1 610	Supplies	800	0	800	800	800	0	0

- 2220 1 112 One library media specialist serves both the Elementary School and the Jr/Sr High School. The expenses for half of that position (.5 FTE) are budgeted here.
- 2220 1 113 One library media assistant (1.0 FTE) serves the library media center's needs.
- 2220 1 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 2220 1 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 1 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 1 650 The library media center uses Follett Software \$1456, based on enrollment of 571 @\$2.55 per student and EBSCO (NH State Library) Software \$500. Funds previously budgeted in 2230-0-643.
- 2230 1 300 Funds will be used for expert outside technical support for District applications, systems, hardware, and essential services. This includes support for Fortinet (network firewall), Google Apps (email, drive, calendar, etc.), network switching and routing, and Microsoft software. This account is also used to implement new systems (software and hardware) and expand network infrastructure. Contracted support will be handled by the respective vendor or a qualified business partner of that vendor.
- 2230 1 430 Computers and related technologies are consumable by nature and have unpredictable failure times. Currently, warranties cover 45% of the Elementary School's hardware, 45% of the High School's hardware, and 80% of the SAU's hardware. Warranty includes all servers and switching devices. The Technology Department will implement a five year purchasing cycle on all computers in the District. Desktops, laptops, and other end-user devices will be retired after five years of service. All network equipment will be replaced as needed, but no sooner than three years, and no more than five years.
- 2230 1 580 Funds allow for faculty and administration to attend annual Christa McAuliffe Technology Conference and other NHSTI events throughout the year. It is important that staff are exposed to current trends in educational technology and exposed to emerging technologies that will be shaping the 21st Century education environment.
- 2230 1 610 Technology consumable supplies includes items such as CD and DVD discs, digital equipment cleaning supplies, projector bulbs, and office supplies for the department.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2230 1 643	Information Service Subscription & Fee	16,650	16,024	0	0	0	0	0
2230 1 650	Software	6,250	3,854	6,250	6,250	4,000	-2,250	-2,250
2230 1 730	Equipment	10,049	10,049	12,365	13,256	20,000	7,635	6,744
2230 1 739	Replacement Equipment	15,059	13,677	28,150	28,150	33,600	5,450	5,450
2410 1 111	Principal / Assistant Salaries	157,019	154,001	159,019	161,680	161,680	2,661	0
2410 1 115	Secretary Salary	69,501	76,365	71,493	71,493	68,157	-3,336	-3,336
2410 1 123	Substitutes - Secretary	250	0	250	250	250	0	0
2410 1 198	Sick Day Buy Back	1,175	650	1,175	1,175	1,175	0	0
2410 1 211	Health Insurance	67,564	67,564	70,942	52,259	54,362	-16,580	2,103
2410 1 212	Dental Insurance	2,563	2,563	2,588	2,588	2,588	0	0
2410 1 213	Life Insurance	134	134	135	135	135	0	0
2410 1 214	Long Term Disability Insurance	289	289	301	306	306	5	0
2410 1 215	Employee Assistance Program	102	104	103	125	136	33	11
2410 1 220	FICA	17,348	16,758	17,654	17,857	17,602	-52	-255
2410 1 232	Retirement	23,859	20,046	30,217	30,594	30,235	18	-359
2410 1 250	Unemployment Insurance	392	779	840	1,064	1,074	234	10
2410 1 260	Workers Compensation	0	0	693	817	723	30	-94
2410 1 292	Tuition Reimbursement	2,000	0	3,200	3,200	3,200	0	0

- 2230 1 643 Previously accounted for using the “rule of six”, these needs are now shown in the SAU budget 2230-0-643 because of their District-wide application.
- 2230 1 650 Microsoft announced its Windows XP Professional End of Life was January 2011. Microsoft’s new Operating System, Windows 7, was released in October 2009, and Office 2010 was released in August 2010. We are in the process of converting all district machines to the Windows 7 64-bit environment. In doing this, all software used throughout the district will need to be updated as part of this conversion. What we currently utilize is 32-bit software utilized with Windows XP. In upgrading our desktops we will need to update all educational software utilized on the current machines. At the present time these purchases will be per classroom and per lab as we update our environment.
- 2230 1 730 The Elementary School requests the purchase of: 1 mobile laptop cart for \$20,000, with 22 computers, a printer, and access point to allow the cart to be self-contained. With the purchase of the new cart, the School will then have two new carts and one cart that is 5+ years old. Requests for a second cart and 18 document cameras were deleted.
- 2230 1 739 Funds will replace 56 desktop computers for classrooms and 6 desktops computers for the media center. This equipment is replacing computers that are 9-10 years old.
- 2410 1 111 One principal and one assistant principal administer the school.
- 2410 1 115 Two secretaries, one full-time and one 230-day secretary serve office needs.
- 2410 1 123 Account provides for substitutes in the absence of secretarial staff.
- 2410 1 292 Administrators, like teachers, are encouraged to continue taking college courses to further their own education. This is included in administrative contracts.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2410 1 442	Rental Equipment - Copier	22,901	15,868	24,000	24,000	15,000	-9,000	-9,000
2410 1 531	Telephone	6,000	14,220	16,500	0	0	-16,500	0
2410 1 534	Postage	1,150	1,440	1,500	800	1,500	0	700
2410 1 550	Printing	903	4,444	1,000	5,000	5,000	4,000	0
2410 1 580	Travel / Conference	1,537	1,966	1,500	1,500	2,000	500	500
2410 1 610	Supplies	710	4,957	2,000	2,800	5,000	3,000	2,200
2410 1 810	Dues	1,600	804	1,600	1,600	1,600	0	0
2600 1 118	Custodial Salaries	132,292	133,354	135,245	135,245	136,940	1,695	1,695
2600 1 123	Substitutes - Custodians	2,000	2,491	6,000	6,000	6,000	0	0
2600 1 198	Sick Day Buy Back	250	250	250	250	250	0	0
2600 1 199	Insurance Buyout	750	750	1,000	1,000	500	-500	-500
2600 1 211	Health Insurance	28,232	28,232	29,645	22,364	23,678	-5,967	1,314
2600 1 212	Dental Insurance	1,131	1,131	1,144	1,144	1,144	0	0
2600 1 215	Employee Assistance Program	89	130	103	120	137	34	17
2600 1 220	FICA	10,273	10,192	10,806	10,806	10,935	129	129
2600 1 232	Retirement	11,164	8,701	13,981	13,981	14,164	183	183
2600 1 250	Unemployment Insurance	343	722	735	931	940	205	9
2600 1 260	Workers Compensation	0	0	3,277	3,277	3,345	68	68

- 2410 1 442 Funds are provided to lease five copy machines for student and staff paperwork; includes service maintenance and all supplies except paper. Lease Payment of \$10,700.
- 2410 1 531 Funds pay the monthly phone bill for school business and toll calls. The Elementary School has four lines for school business and one fax line: five cell phones. Funds moved to district wide account 2230-0-531.
- 2410 1 534 Transfer of records, report cards, stamps, and miscellaneous mailings are necessary activities.
- 2410 1 550 Funds cover printing of progress reports, stationary, student registration, and emergency cards. Funds also cover two vendors; Conway Office service contract \$294/month = \$3,528 and SPC.
- 2410 1 580 Administrators often attend conferences, workshops, and meetings in the performance of their duties; also covers travel reimbursements.
- 2410 1 610 The increase in general office supplies reflects the actual FY13 activity.
- 2410 1 810 These are professional memberships which allow school administrators to stay abreast of current practices: American Association of School Administrators; NH Association of School Administrators; Association of Supervision and Curriculum Development; NH ASCD; NH Association of School Principals.
- 2600 1 118 There are two full time custodial positions, one part time position, and a head custodian. Funds also pay for additional help in the summer.
- 2600 1 123 Provides for substitutes in the absence of custodial staff.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2600 1 411	Water & Sewer	8,587	7,623	8,588	8,588	8,588	0	0
2600 1 421	Rubbish Removal	7,750	7,848	7,500	8,500	8,200	700	-300
2600 1 422	Snow Removal	2,500	406	2,500	2,500	1,000	-1,500	-1,500
2600 1 424	Upkeep of Grounds	6,900	8,544	7,080	7,080	9,120	2,040	2,040
2600 1 431	Repairs & Maintenance	32,769	33,902	35,719	42,453	35,719	0	-6,734
2600 1 618	Supplies - Custodial	17,050	19,684	19,200	19,200	19,600	400	400
2600 1 622	Electricity	49,497	47,137	51,972	51,972	51,972	0	0
2600 1 623	Propane	4,000	2,127	4,000	4,000	4,000	0	0
2600 1 624	Fuel Oil	67,625	57,846	96,250	84,975	90,750	-5,500	5,775
2700 1 113	Transportation Monitor	5,400	4,541	5,530	9,580	9,861	4,331	281
2700 1 220	FICA	413	347	423	733	755	332	22
2700 1 232	Retirement	475	344	596	1,032	1,062	466	30
2700 1 260	Workers Compensation	0	0	17	20	31	14	11
2700 1 511	Homeless Transportation	17,100	867	8,000	8,000	9,000	1,000	1,000
2725 1 515	Field Trips	7,300	5,566	7,300	7,300	7,300	0	0
2800 1 113	Non-Instructional Aides	675	630	665	665	698	33	33
2800 1 220	FICA	52	48	51	51	54	3	3
2800 1 232	Retirement	59	65	72	72	76	4	4
2800 1 260	Workers Compensation	0	0	2	3	3	1	0
4600 1 440	Modular Unit	14,220	10,665	0	0	0	0	0

- 2600 1 411 Service and maintenance expense for water and sewer utilities.
- 2600 1 421 Containers are emptied twice each week; additional pickups required occasionally.
- 2600 1 422 Funds are used to repair or replace hand tools and equipment (snow blowers, shovels, scrapers, etc.), provide extra hours shoveling, clearing and treating entries and walkways, and to shovel and clear roof as needed.
- 2600 1 424 Lawn mowing, mulch for playground, signs, and gas. \$4,770 = \$265 per mow x 18 mows, Lawn Mowing contract. \$500 = Fee for gardening service to tend to garden areas. \$1,900 = Replenish playground mulch as needed. \$1,950 for Spring Cleanup
- 2600 1 431 Service and maintenance contracts, repairs to plumbing, heat, HVAC system, pest control, etc.
- 2600 1 618 Consumable supplies for building upkeep, e.g., wax, trash bags, paper towels, toilet paper, etc.
- 2600 1 622 Used last year's budget and estimated 5% increase. We have a 3-year contract with Integrity Energy.
- 2600 1 623 Propane for modular units.
- 2600 1 624 Average number of gallons purchased over 5 years 27,500; 27,500 x \$3.30 per gallon = \$90,750.
- 2700 1 113 Funds provide three students assistance on the bus per IEP's.
- 2700 1 511 Cost to provide transportation for homeless students is mandated by law. We always seek cost-sharing arrangements with the corresponding school district. We anticipate one additional homeless student. The initial request was reduced by \$3,000.
- 2700 1 515 Funds provide field trip transportation for all grade levels pre-school to grade 5.
- 2800 1 113 Account provides a stipend for a breakfast monitor.
- 4600 1 440 FY13 was the last year of the annual payment for the modular.

**Junior High School**

The Newmarket Jr/Sr High School serves students in grades 6 through grade 12. In previous years, the proposal for the Junior High has been combined with the Senior High's, but in this proposal we have separated them. When we report expenses to the NH Department of Education at the close of each school year, we are required to report our expenses as separate schools on the MS/DOE-25 form. In fact, our Junior High is not recognized by DOE as a middle school. When we report end-of-year expenditures on the MS/DOE-25 form, grades 6-8 are combined with grades K-5 and we are considered a K-8 elementary school. In addition to DOE reporting, we have separated the Junior High budget proposal from the High School in order to best represent how funds are utilized at each level.

The Junior High program is conducted as a middle school, with one academic team for each grade. Art, music, physical education, foreign language, reading, library media, and technology are provided to all students. Programs in Special Education and English Speakers of Other Languages are designed to meet the special needs of identified students. Junior High students are able to participate in a variety of clubs and athletics.

Projected enrollments for 2014-15 are shown in the chart below. Since each grade at the Junior High is served by one team, class sizes in the core subject areas (English, Mathematics, Social Studies, and Science) have greater consistency; however, class sizes in the specialized courses can vary more widely.

JR HIGH SCHOOL	Grades			Total
	6	7	8	
Oct 2013 Enrollment	64	71	67	202
Projected Enrollment	91	64	71	226
Core Subject Sections	4	4	4	
Average Class Size	22.8	16.0	17.8	
2014-15 Staffing	4	4	4	
2013-14 Staffing	4	4	4	
Difference	0	0	0	

**Budget Summary**

A comparison of the Junior High School Budget is shown below. Warrant articles approved in March 2011 were all “Special Warrant Articles”, and the unexpended amounts are returned to offset future taxes rather than being used for other purposes. We have decided, therefore, to not show these amounts in the District Budget.

Function	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Regular Education (1100's)	1,318,094	1,291,053	1,387,754	1,380,717	1,370,217	(10,500)
Special Education (1200's)	437,514	377,809	461,813	456,132	511,477	55,345
Vocational Education (1300's)	0	0	0	0	0	0
Other Instruction (1400's)	41,270	37,088	54,567	55,246	56,337	1,091
Pupil Services (2100's)	175,644	169,352	188,159	190,820	196,469	5,649
Staff Development (2200, 2210)	0	0	12,800	12,800	12,800	0
Library Media (2220)	35,376	34,058	36,928	36,179	39,165	2,986
Technology (2230)	0	0	0	25,387	8,117	(17,270)
Assessment (2240)	0	0	0	0	0	0
SAU / Board (2300's)	0	0	0	0	0	0
School Administration (2400's)	147,392	140,632	164,852	151,201	154,217	3,016
Building Maintenance (2600's)	88,427	73,498	219,031	224,199	224,830	631
Transportation (2700's)	4,745	3,302	3,275	7,665	11,000	3,335
Operation of Non-Instructional (2800's)	1,230	183	1,319	1,311	1,422	111
Building Improvements (4600)	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
<b>Grand Total</b>	<b>2,249,692</b>	<b>2,126,975</b>	<b>2,530,498</b>	<b>2,541,657</b>	<b>2,586,051</b>	<b>44,394</b>

Object	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Salaries (100's)	1,544,408	1,447,817	1,570,770	1,634,771	1,670,965	36,194
Benefits (200's)	700,632	675,439	794,856	679,256	718,140	38,884
Contracted Services (300's)	3,000	1,878	3,000	3,280	3,000	(280)
Purchased Property Services (400's)	0	0	39,816	47,378	45,608	(1,770)
Other Purchased Property Services (500's)	1,600	1,841	10,000	18,058	21,280	3,222
Supplies (600's)	52	0	112,056	128,679	119,808	(8,871)
Equipment (700's)	0	0	0	24,702	7,250	(17,452)
Other Uses of Funds (800's)	0	0	0	5,533	0	(5,533)
<b>Grand Total</b>	<b>2,249,692</b>	<b>2,126,975</b>	<b>2,530,498</b>	<b>2,541,657</b>	<b>2,586,051</b>	<b>44,394</b>

Budget Details

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1100 2 112	Professional Salaries	863,048	847,491	863,048	877,397	860,267	-2,781	-17,130
1100 2 120	504 Tutors	0	375	0	0	375	375	375
1100 2 121	Extended Day Detention	1,500	1,033	1,000	0	1,000	0	1,000
1100 2 122	Substitutes	12,000	8,780	12,000	12,000	12,000	0	0
1100 2 198	Sick Day Buy Back	0	0	3,000	3,175	3,175	175	0
1100 2 199	Insurance Buyout	4,000	4,000	3,200	14,000	9,800	6,600	-4,200
1100 2 211	Health Insurance	257,620	264,217	270,502	210,523	247,014	-23,488	36,491
1100 2 212	Dental Insurance	8,665	8,665	8,753	9,334	9,034	281	-300
1100 2 213	Life Insurance	580	580	580	577	563	-17	-14
1100 2 214	LTD Insurance	1,639	1,639	1,632	1,686	1,655	23	-31
1100 2 215	Employee Assistance Program	441	0	441	536	571	130	35
1100 2 220	FICA	67,928	65,748	70,269	72,451	67,899	-2,370	-4,552
1100 2 232	Retirement	98,982	86,268	126,952	132,406	123,981	-2,971	-8,425
1100 2 250	Unemployment Insurance	1,691	2,257	3,621	4,562	4,496	875	-66
1100 2 260	Workers Compensation	0	0	2,756	3,315	2,787	31	-528
1100 2 430	Equipment Repair	0	0	0	1,610	0	0	-1,610
1100 2 610	Scholar Supplies	0	0	20,000	16,462	25,600	5,600	9,138

- 1100 2 112 All teacher salaries are contractual. The Junior High has 22 Positions/ 16.75 FTE.
- 1100 2 120 Section 504 accommodation plans for students may require the assistance of a tutor.
- 1100 2 121 Funds pay for supervision of a two-hour after-school detention scheduled four days per week. This person also supervises regular detentions.
- 1100 2 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1100 2 430 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 2 610 All instructional materials and supplies are budgeted in Scholar Supplies, allowing for building-based management of operating accounts. The only materials and supplies budgeted in their original accounts are in accounts 1270, 1410, 2230, 2410 and 2600. Principal will distribute funds from this account with transfers after the budget is approved. Beyond level funding of this account, the Principal has requested \$5,600 to purchase the supplies, materials, books, and equipment shown below.

Item	Junior High School		Senior High School		Total
	Initial	Reduced	Initial	Reduced	
Industrial Arts Supplies	900	500	900	500	1,000
Consumer Science Supplies	1,320	1,160	3,800	2,910	4,070
Art Supplies	995	500	995	500	1,000
Supplemental titles for English classes	3,000	1,500	3,000	1,500	3,000
Replace worn / damaged texts	415	240	1,025	650	890
Replace texts (200) for multiple courses (Pre-Algebra, Algebra 1 and 2, and Geometry) offered at different levels	0	0	16,000	8,000	8,000
Adobe Photoshop books (30)	0	0	3,500	2,000	2,000
Photo Shop books (24)	0	0	1,500	1,200	1,200
Whiteboards & dryer for Consumer Science	375	375	375	375	750
Chairs for Consumer Science	350	350	350	350	700
SmartBoards (\$2,200 per classroom)	2,200	0	11,000	4,400	4,400
Musical instruments & uniforms	2,050	975	2,050	975	1,950
<b>TOTALS</b>	<b>11,605</b>	<b>5,600</b>	<b>44,495</b>	<b>23,360</b>	<b>28,960</b>

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1100 2 641	Textbooks	0	0	0	5,934	0	0	-5,934
1100 2 650	Software	0	0	0	5,233	0	0	-5,233
1100 2 730	New Equipment	0	0	0	3,128	0	0	-3,128
1100 2 737	Replacement Furniture	0	0	0	0	0	0	0
1100 2 739	Replacement Equipment	0	0	0	1,150	0	0	-1,150
1100 2 810	Dues	0	0	0	5,238	0	0	-5,238
1200 2 112	Professional Salaries	165,797	141,622	165,797	157,013	158,740	-7,057	1,727
1200 2 113	Paraprofessional Salaries	152,087	128,055	158,514	190,096	235,034	76,520	44,938
1200 2 122	Substitutes Teachers	200	70	2,400	2,400	1,000	-1,400	-1,400
1200 2 123	Substitute Paraprofessionals	1,500	2,260	750	750	750	0	0
1200 2 198	Sick Day Buy Back	0	125	375	525	525	150	0
1200 2 199	Insurance Buyout	5,500	5,500	6,900	9,700	10,700	3,800	1,000
1200 2 211	Health Insurance	51,629	51,629	54,211	17,892	18,943	-35,268	1,051
1200 2 212	Dental Insurance	1,993	1,993	2,015	1,269	1,269	-746	0
1200 2 213	Life Insurance	141	141	142	95	94	-48	-1
1200 2 214	LTD Insurance	402	403	403	297	300	-103	3
1200 2 215	Employee Assistance Program	378	0	379	425	532	153	107
1200 2 220	FICA	24,318	21,002	25,051	26,795	30,365	5,314	3,570
1200 2 232	Retirement	32,119	23,072	40,549	42,707	47,791	7,242	5,084
1200 2 250	Unemployment Insurance	1,450	1,937	3,108	3,618	4,187	1,079	569
1200 2 260	Workers Compensation	0	0	1,219	1,226	1,247	28	21
1200 2 610	Supplies	0	0	0	920	0	0	-920
1200 2 641	Textbooks	0	0	0	345	0	0	-345
1260 2 610	ESOL- Supplies	0	0	0	59	0	0	-59

- 1100 2 641 All instructional materials and supplies are budgeted in Scholar Supplies.
- 1100 2 650 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 2 730 All instructional materials and supplies are budgeted in Scholar Supplies.
- 1100 2 737 All instructional materials and supplies are budgeted in Scholar Supplies.
- 1100 2 739 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 2 810 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 2 112 All special education teacher salaries are contractual. The Junior High School has 4 special education teaching positions and a .4 FTE Behaviorist. The District Special Education Coordinator is a K-12, full-time position. Expenses for that position are apportioned across all three levels, with 0.2 FTE budgeted at the junior high school. Total = 6 Positions/ 4.60 FTE
- 1200 2 113 The program is supported by 13 paraprofessionals (13.0 FTE). Two students with 1 to 1 paraprofessionals will advance to the Junior High School from the Elementary School, and we have transferred those paraprofessionals along with them. One paraprofessional position is new; it was an unanticipated need that was filled in September 2013.
- 1200 2 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1200 2 123 Account provides for substitutes in the absence of paraprofessional staff. The substitute rate is \$60 for general and for 1 to 1 paraprofessionals.
- 1200 2 232 The employer contribution to the NH Retirement System is 14.16% of salary for certified staff and 10.77% for classified staff. The increase is due to two paraprofessionals being reassigned from the Elementary School.
- 1200 2 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 2 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 1260 2 610 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1400 2 112	Professional Salaries	14,838	14,838	14,838	15,926	16,747	1,909	821
1400 2 211	Health Insurance	9,713	9,713	10,199	8,617	8,142	-2,057	-475
1400 2 212	Dental Insurance	0	0	0	0	0	0	0
1400 2 213	Life Insurance	13	13	14	14	14	0	0
1400 2 214	LTD Insurance	28	28	29	31	32	3	1
1400 2 215	Employee Assistance Program	10	0	11	32	14	3	-18
1400 2 220	FICA	1,135	1,004	1,136	1,219	1,282	146	63
1400 2 232	Retirement	1,677	1,468	2,102	2,256	2,372	270	116
1400 2 250	Unemployment Insurance	39	52	84	107	108	24	1
1400 2 260	Workers Compensation	0	0	45	56	53	8	-3
1400 2 610	Reading Supplies	52	0	0	0	0	0	0
1415 2 113	Athletic Coaches' Salaries	10,000	7,382	10,000	10,000	10,000	0	0
1415 2 220	FICA	765	592	765	765	765	0	0
1415 2 232	Retirement	0	119	708	708	708	0	0
1415 2 314	Officials	3,000	1,878	3,000	3,000	3,000	0	0
1415 2 610	Supplies	0	0	2,500	2,278	2,500	0	222
1430 2 112	Summer School Salaries	0	0	0	900	1,000	1,000	100
1430 2 220	FICA	0	0	0	69	77	77	8
1430 2 232	Summer School Retirement	0	0	0	128	142	142	14
1430 2 260	Workers Compensation	0	0	0	4	27	27	23
1490 2 112	Homework Club	0	0	7,500	7,500	7,500	0	0
1490 2 220	FICA	0	0	574	574	651	77	77
1490 2 232	Retirement	0	0	1,062	1,062	1,204	142	142

1400 2 112 A full-time (1 FTE) reading specialist serves student needs for the Jr/Sr High School, 0.4 of which is budgeted at the Junior High.

1400 2 610 All instructional materials and supplies are budgeted in Scholar Supplies

1415 2 113 The budgeted amount assumes that all present Junior High coaches return and are paid using the current pay scale.

1415 2 314 Funds pay for two officials per contest. We save money by using one official for sub-varsity soccer and base/softball.

1415 2 610 A variety of supplies are necessary for safety, health, & proper equipping of Junior High athletes.

1430 2 112 Salary is for one staff member to work with our middle school students who failed 2 or more core classes. 30 hours for the 2 weeks of summer school at \$30.00 per hour.

1490 2 112 Staff salaries for 1 hour a day for 3 days a week at grades 6,7,8 and 1 staff member in the high school. These teachers provide interventions and support to all students so that they complete assignments and do not fail.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2120 2 112	Professional Salaries	71,877	65,266	71,877	75,890	78,053	6,176	2,163
2120 2 115	Secretary Salary	13,294	12,383	13,417	13,417	13,548	131	131
2120 2 199	Insurance Buyout	1,000	1,000	1,200	3,200	3,200	2,000	0
2120 2 211	Health Insurance	11,502	11,502	12,078	9,023	9,546	-2,532	523
2120 2 212	Dental Insurance	942	942	951	951	951	0	0
2120 2 213	Life Insurance	61	60	61	61	61	0	0
2120 2 214	LTD Insurance	136	318	136	144	148	12	4
2120 2 215	Employee Assistance Program	46	0	46	57	62	16	5
2120 2 220	FICA	6,516	5,863	6,525	6,833	7,008	483	175
2120 2 232	Retirement	9,292	6,884	11,623	12,192	12,512	889	320
2120 2 250	Unemployment Insurance	176	236	378	479	484	106	5
2120 2 260	Workers Compensation	0	0	256	313	288	32	-25
2120 2 610	Supplies	0	0	0	506	0	0	-506
2130 2 112	Professional Salaries	17,531	17,531	17,531	18,815	19,786	2,255	971
2130 2 122	Substitutes - Nurse	0	0	300	300	300	0	0
2130 2 211	Health Insurance	10,985	10,985	11,535	7,691	8,142	-3,393	451
2130 2 212	Dental Insurance	326	326	329	329	329	0	0
2130 2 213	Life Insurance	13	13	14	14	14	0	0
2130 2 214	LTD Insurance	33	33	34	36	38	4	2
2130 2 215	Employee Assistance Program	10	0	11	13	14	3	1
2130 2 220	FICA	1,341	1,165	1,365	1,463	1,537	172	74
2130 2 232	Retirement	1,981	1,734	2,483	2,665	2,802	319	137
2130 2 250	Unemployment Insurance	39	52	84	107	108	24	1
2130 2 260	Workers Compensation	0	0	54	67	64	10	-3
2130 2 610	Supplies	0	0	0	598	0	0	-598
2130 2 650	Software	0	0	0	0	200	200	200

- 2120 2 112 The Jr/Sr High School is served by a Director of Guidance and a Guidance Counselor, both of whom are full-time. Expenses for the Junior High are budgeted for the full-time counselor and 0.4 FTE for the Guidance Director.
- 2120 2 115 The Guidance Office is supported by one administrative assistant who works a 241-day schedule. Expenses for that position for the Junior High School are budgeted at 0.4 FTE.
- 2120 2 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 2 112 The school nurse provides for the health service needs of the building. Expenses for the Junior High are budgeted as a 0.4 FTE position.
- 2130 2 122 Account provides for substitutes in the absence of the nurse. The substitute rate is \$100 for RN and \$75 for LNA or CNA.
- 2130 2 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 2 650 SNAP Health Software Program allows maintaining student health records. Cost is split between Elementary, Junior High, and Senior High schools. Funding for this software was previously budgeted in 2230-0-643.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2152 2 112	Speech Salaries	20,729	19,932	20,729	22,248	23,436	2,707	1,188
2152 2 211	Health Insurance	3,885	9,713	10,199	7,691	8,142	-2,057	451
2152 2 212	Dental Insurance	0	0	209	329	329	120	0
2152 2 213	Life Insurance	0	0	14	14	14	0	0
2152 2 214	LTD Insurance	0	0	40	43	45	5	2
2152 2 215	Employee Assistance Program	0	0	11	13	14	3	1
2152 2 220	FICA	1,586	1,400	1,586	1,702	1,793	207	91
2152 2 232	Retirement	2,343	1,960	2,936	3,151	3,319	383	168
2152 2 323	Speech Testing	0	0	0	280	0	0	-280
2152 2 250	Unemployment Insurance	0	52	84	107	108	24	1
2152 2 260	Workers Compensation	0	0	63	78	74	11	-4
2210 2 292	Course Reimbursement	0	0	6,000	6,000	6,000	0	0
2210 2 580	Travel / Conference	0	0	6,800	6,800	6,800	0	0
2220 2 112	Librarian Salaries	15,340	15,340	15,340	15,741	15,865	525	124
2220 2 113	Library- Para	8,089	7,556	8,454	8,454	8,841	387	387
2220 2 122	Substitute - Librarian	0	0	0	500	500	500	0
2220 2 211	Health Insurance	7,437	7,437	7,809	5,403	7,434	-375	2,031
2220 2 212	Dental Insurance	154	154	156	156	156	0	0
2220 2 213	Life Insurance	9	8	9	9	9	0	0
2220 2 214	LTD Insurance	29	29	29	30	30	1	0
2220 2 215	Employee Assistance Program	17	0	18	21	22	4	1
2220 2 220	FICA	1,792	1,541	1,821	1,851	1,891	70	40
2220 2 232	Retirement	2,445	1,908	3,083	3,140	3,199	116	59
2220 2 250	Unemployment Insurance	64	85	137	173	175	38	2

- 2152 2 112 A full-time speech therapy position serves the needs of students at the Jr/Sr High School, and 0.4 FTE is budgeted for the Junior High.
- 2152 2 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 2210 2 292 Funds are used by teachers (40/60% split between Jr/Sr) to take courses per negotiated agreement. Contract allows for reimbursement for up to two graduate courses per year at UNH in-state rate per credit.
- 2210 2 580 Funds are used to allow teachers to attend approved workshops and conferences. Contract allows each staff member \$400 per year.
- 2220 2 112 One library media specialist serves both the Elementary School and the Jr/Sr High School. The expenses for half of that position are shared between the Junior and Senior High. Thus the expenses equal to 0.25 FTE are budgeted here.
- 2220 2 113 One library media assistant (1.0 FTE) serves the library media center's needs.
- 2220 2 122 Account provides for substitutes in the absence of the library media specialist. The substitute rate is \$75 for certified and \$70 for non-certified.
- 2220 2 431 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 2 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 2 650 Follett Software \$515, based on enrollment of 202 @\$2.55 per student and EBSCO (NH State Library) Software \$450. Funds previously budgeted in 2230-0-643.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2220 2 260	Workers Compensation	0	0	72	85	78	6	-7
2220 2 431	Equipment Repairs	0	0	0	414	0	0	-414
2220 2 610	Supplies	0	0	0	202	0	0	-202
2220 2 650	Software	0	0	0	0	965	965	965
2230 2 580	Travel / Conference	0	0	0	280	280	280	0
2230 2 610	Supplies	0	0	0	368	0	0	-368
2230 2 650	Software	0	0	0	4,715	987	987	-3,728
2230 2 730	Equipment	0	0	0	7,494	5,500	5,500	-1,994
2230 2 737	Replacement Furniture	0	0	0	0	1,350	1,350	1,350
2230 2 739	Replacement Equipment	0	0	0	12,530	0	0	-12,530
2410 2 111	Principal/Assistant Salary	67,355	62,174	67,355	69,914	69,914	2,559	0
2410 2 115	Secretary Salary	33,192	32,751	34,785	34,785	36,088	1,303	1,303
2410 2 199	Insurance Buyout	0	0	400	2,800	2,800	2,400	0
2410 2 211	Health Insurance	27,415	30,053	28,786	8,902	8,525	-20,261	-377
2410 2 212	Dental Insurance	779	779	787	787	787	0	0
2410 2 213	Life Insurance	54	54	54	54	54	0	0
2410 2 214	LTD Insurance	125	124	128	133	133	5	0
2410 2 215	Employee Assistance Program	52	0	52	63	69	17	6
2410 2 220	FICA	7,692	6,861	7,814	8,010	8,110	296	100
2410 2 232	Retirement	10,532	7,574	13,284	13,647	13,787	503	140
2410 2 250	Unemployment Insurance	196	262	420	532	537	117	5
2410 2 260	Workers Compensation	0	0	307	367	333	26	-34
2410 2 292	Tuition Reimbursement	0	0	0	0	2,000	2,000	2,000
2410 2 442	Rental Equipment - Copier	0	0	6,480	6,480	6,480	0	0
2410 2 531	Telephone	0	0	0	0	0	0	0
2410 2 534	Postage	0	0	900	900	900	0	0
2410 2 550	Printing	0	0	1,300	1,300	1,300	0	0

- 2230 2 580 Funds allow for faculty and administration to attend annual Christa McAuliffe Technology Conference and other NHSTI events throughout the year. It is important that staff are exposed to current trends in educational technology and exposed to emerging technologies that will be shaping the 21st Century education environment. Allocations are split 40/60 between the Junior High and Senior High.
- 2230 2 650 Funds provide LabQuest Lab Software \$987 for 3 classes.
- 2230 2 730 Funds will provide LCD projectors and replacement bulbs for 5 Classrooms at a cost of \$5,500. Requests for 6 desktop computers for classroom use, replacing 8-10 year-old equipment, at a cost of \$3,900, and for replacement bulbs for projectors at a cost of \$1,000 were deleted.
- 2230 2 737 Funds will be used to replace chairs in rooms 223 and 115 classrooms (50/50% split between Jr/Sr). The chairs in the both of these computer labs are at least 10 years old and are beginning to become unsafe.
- 2410 2 111 One principal and one assistant principal administer the Jr/Sr High School. Expenses for administration of the Junior High are budgeted for 0.4 FTE principal and 0.4 FTE assistant principal.
- 2410 2 115 One full time bookkeeper, one 231-day secretary / receptionist and one 218-day office assistant serve office needs for the Jr/Sr High School. Expenses for these positions for the Junior High are budgeted for 0.4 FTE each.
- 2410 2 292 Administrators, like teachers, are encouraged to continue taking college courses to further their own education. This is included in administrative contracts and represents a 50/50% split between Jr/Sr.
- 2410 2 442 Lease of 2 copiers \$6,480. Expenses for printing has been reallocated to 2410-2-550.
- 2410 2 531 Funds pay the monthly phone bill for school business and toll calls. Funds moved to 2230-0-531.
- 2410 2 534 Transfer of records, report cards, stamps, and miscellaneous mailings are necessary activities.
- 2410 2 550 Funds cover printing of progress reports, stationary, student registration, emergency cards, envelopes, discipline forms, and admission forms.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2410 2 580	Travel / Conference	0	0	1,000	1,150	1,000	0	-150
2410 2 610	Supplies	0	0	1,000	682	1,000	0	318
2410 2 730	Additional Equipment	0	0	0	0	0	0	0
2410 2 733	New Furniture	0	0	0	0	0	0	0
2410 2 739	Replacement Equipment	0	0	0	400	400	400	0
2410 2 810	Dues	0	0	0	295	0	0	-295
2600 2 118	Custodial Salaries	60,975	50,916	63,792	63,792	66,424	2,632	2,632
2600 2 123	Substitute Custodial Salaries	800	0	2,400	2,400	2,400	0	0
2600 2 211	Health Insurance	15,691	15,691	16,476	14,171	13,169	-3,307	-1,002
2600 2 212	Dental Insurance	825	825	836	836	836	0	0
2600 2 215	Employee Assistance Program	47	64	48	58	63	15	5
2600 2 220	FICA	4,726	3,592	5,064	5,064	5,266	202	202
2600 2 232	Retirement	5,182	2,168	6,646	6,646	6,929	283	283
2600 2 250	Unemployment Insurance	181	242	389	493	497	108	4
2600 2 260	Workers Compensation	0	0	1,488	1,488	1,562	74	74
2600 2 411	Water & Sewer	0	0	3,200	3,200	3,600	400	400
2600 2 421	Rubbish Removal	0	0	5,000	6,000	6,000	1,000	0
2600 2 422	Snow Removal	0	0	1,200	1,200	1,200	0	0
2600 2 424	Upkeep of Grounds	0	0	0	1,548	2,328	2,328	780
2600 2 431	Building Repairs/Maintenance	0	0	19,936	22,926	22,000	2,064	-926
2600 2 435	Heating System Repair	0	0	4,000	4,000	4,000	0	0

- 2410 2 580 Account provides for administrative travel and attending conferences.
- 2410 2 610 General office supplies, fax cartridges, folders, notebooks, files, laminating materials
- 2410 2 730 All instructional materials and supplies are budgeted in Scholar Supplies
- 2410 2 733 All instructional materials and supplies are budgeted in Scholar Supplies
- 2410 2 739 Funds are used to repair or replace office equipment
- 2600 2 118 Expenses for custodians for the Senior High are budgeted for 1.85 FTE's. The head custodian is budgeted in this account; funds also pay for additional help in the summer and for overtime.
- 2600 2 123 Account provides for substitutes in the absence of custodial staff.
- 2600 2 411 Service and maintenance expense for water and sewer utilities. Funds are split 40/60 between the Junior High and Senior High.
- 2600 2 421 Containers are emptied twice each week; additional pickups required occasionally. Funds are split 40/60 between the Junior High and Senior High.
- 2600 2 422 Funds are used to repair or replace hand tools and equipment (snow blowers, shovels, scrapers, etc.), provide extra hours shoveling, clearing and treating entries and walkways, and to shovel and clear roof as needed. Containers are emptied twice each week; additional pickups required occasionally. Funds are split 40/60 between the Junior High and Senior High.
- 2600 2 424 Lawn mowing, mulch, signs, and gas. \$1,548 = \$86 per mow x 18 mows, Lawn Mowing contract. \$780 = Fee for Spring Cleanup. Funds are split 40/60 between the Junior High and Senior High.
- 2600 2 431 Repairs and maintenance of AC's, air handlers units, electrical, plumbing, sprinkler systems, handicap lifts, windows, doors and locks, glass and other general repairs and materials such as light bulbs, etc.
- 2600 2 435 Account provides for boiler annual cleaning and repair and maintenance of heating system. Funds are split 40/60 Split between the Junior High and Senior High.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2600 2 616	Supplies - Grounds	0	0	180	180	180	0	0
2600 2 618	Supplies	0	0	7,000	8,050	7,000	0	-1,050
2600 2 622	Electricity	0	0	34,000	35,060	34,000	0	-1,060
2600 2 624	Fuel Oil	0	0	47,256	46,967	47,256	0	289
2600 2 626	Gasoline	0	0	120	120	120	0	0
2700 2 113	Transportation Monitor	2,700	1,268	2,765	30	0	-2,765	-30
2700 2 220	FICA	207	97	212	3	0	-212	-3
2700 2 232	Retirement	238	96	298	4	0	-298	-4
2700 2 511	Homeless Transportation	0	0	0	2,000	3,200	3,200	1,200
2700 2 512	504 Transportation	0	592	0	0	0	0	0
2725 2 515	Field Trips	0	0	0	1,798	3,600	3,600	1,802
2725 2 516	Athletic Trips	1,600	1,249	0	3,830	4,200	4,200	370
2800 2 113	Lunch Monitor	1,056	170	1,103	1,103	1,197	94	94
2800 2 220	FICA	81	13	84	85	92	8	7
2800 2 232	Retirement	93	0	128	119	129	1	10
2800 2 260	Workers Compensation	0	0	4	4	4	0	0

- 2600 2 616 Bug killers, weed killer, and wood chips, mulch, stone etc., landscaping. Funds are split 40/60 Split between the Junior High and Senior High.
- 2600 2 618 Hardware items, wood floor finish (not gym floor), cleaners, stripping chemicals, hand soap, cleaning materials, paper and plastic goods, etc.
- 2600 2 622 Funds are split 40/60 between the Junior High and Senior High. We have a 3-year contract with Integrity Energy. Funds also provide use of field lights at the Leo Landroche Field Complex per MOU with the Town's Recreation Department. The Town has 17 years remaining on this field lighting contract.
- 2600 2 624 Average number of gallons purchased over last 5 years 35,800. 14,230 x \$3.30 per gallon = \$47,256. Funds are split 40/60 between the Junior High and Senior High.
- 2600 2 626 Fuel and oil for snow blower. Funds are split 40/60 between the Junior High and Senior High.
- 2700 2 511 Cost to provide transportation for homeless students mandated by law. Half of this cost will be shared with the district in which the child resides. Funds are split 40/60 Split between the Junior High and Senior High.
- 2725 2 515 Increase for band field trips. Cost for field trips is calculated through distance of travel. Field Trips include activities for Math, Band, Search, City Lab, Science, Guidance, Outing Club, End of Year, and Language Arts. Funds are split 40/60 Split between the Junior High and Senior High.
- 2725 2 516 Costs for athletic travel are calculated through distance of travel and expected increases. We have tried to cut cost by scheduling more regionally, especially at the sub varsity levels. Funds are split 40/60 Split between the Junior High and Senior High.
- 2800 2 113 To provide a Breakfast Monitor in the cafeteria.

### Senior High School

The Newmarket Jr/Sr High School serves students in grades 6 through grade 12. In previous years, the proposal for the Junior High has been combined with the Senior High's, but in this proposal we have separated them. When we report expenses to the NH Department of Education at the close of each school year, we are required to report our expenses as separate schools on the DOE-25 form. We have separated the Senior High budget proposal from the Junior High in order to best represent how funds are utilized at each level.

Newmarket High School provides students with a comprehensive high school curriculum for grades 9-12. Required and elective courses are available in English, Social Studies, Mathematics, Science, Technology, Fine Arts, Applied Arts, and Wellness. Support services in special education and ESOL continue at this level. Students are expected to commit to community service, and a School-to-Career Partnership provides other learning options. Students may take advantage of vocational programs at the Seacoast School of Technology in Exeter. Online courses may be taken through Virtual High School (VHS) and Virtual Learning Academy Charter School (VLACS), and other extended learning opportunities are available. High School students are able to participate in a variety of clubs and athletics.

Class sizes vary considerable depending upon the course and the level at the High School. Projected enrollments for 2014-15 are shown in the chart below:

HIGH SCHOOL	Grades				Total
	9	10	11	12	
Oct 2013 Enrollment	69	73	49	51	242
Projected Enrollment	67	69	73	49	258

**Budget Summary**

A comparison of the Senior High School Budget is shown below.

Function	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Regular Education (1100's)	1,732,569	1,730,758	1,737,344	1,702,990	1,816,439	113,449
Special Education (1200's)	649,166	703,131	669,879	660,836	699,777	38,941
Vocational Education (1300's)	154,307	137,255	129,980	129,980	130,010	30
Other Instruction (1400's)	183,593	161,241	192,672	193,550	196,026	2,476
Pupil Services (2100's)	209,030	213,570	209,759	209,300	210,687	1,387
Staff Development (2200, 2210)	35,950	24,473	21,150	21,150	19,150	(2,000)
Library Media (2220)	51,274	53,026	44,167	50,312	46,548	(3,764)
Technology (2230)	118,181	98,895	93,764	64,717	61,218	(3,499)
Assessment (2240)	0	0	0	0	0	0
SAU / Board (2300's)	0	0	0	0	0	0
School Administration (2400's)	295,975	301,845	308,707	262,959	262,987	28
Building Maintenance (2600's)	395,863	427,836	337,267	320,881	337,490	16,609
Transportation (2700's)	53,961	35,290	44,660	37,032	41,235	4,203
Operation of Non-Instructional (2800's)	2,459	949	0	1,311	0	(1,311)
Building Improvements (4600)	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
<b>Grand Total</b>	<b>3,882,328</b>	<b>3,888,270</b>	<b>3,789,349</b>	<b>3,655,018</b>	<b>3,821,567</b>	<b>166,549</b>

Object	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Salaries (100's)	2,111,226	2,163,303	2,100,654	2,216,159	2,266,593	50,434
Benefits (200's)	972,411	993,162	1,027,510	869,814	931,426	61,612
Contracted Services (300's)	44,275	39,466	38,696	37,913	38,696	783
Purchased Property Services (400's)	124,956	119,849	89,513	89,518	87,551	(1,967)
Other Purchased Property Services (500's)	208,079	175,132	214,790	184,737	187,185	2,448
Supplies (600's)	298,063	304,330	238,907	196,390	253,336	56,946
Equipment (700's)	87,291	63,178	41,562	28,153	20,850	(7,303)
Other Uses of Funds (800's)	36,027	29,850	37,717	32,334	35,930	3,596
<b>Grand Total</b>	<b>3,882,328</b>	<b>3,888,270</b>	<b>3,789,349</b>	<b>3,655,018</b>	<b>3,821,567</b>	<b>166,549</b>

Budget Details

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1100 3 112	Professional Salaries	1,052,206	1,025,010	1,052,207	1,097,871	1,113,845	61,638	15,974
1100 3 116	Mentor Stipends	2,250	1,184	0	0	0	0	0
1100 3 120	504 Stipends	2,500	0	0	0	0	0	0
1100 3 121	Extended Day Detention	4,500	3,875	3,500	4,500	4,000	500	-500
1100 3 122	Substitute Teachers	17,800	26,500	18,000	18,000	22,000	4,000	4,000
1100 3 124	Long Term Substitutes	0	19,408	0	0	0	0	0
1100 3 197	Wellness Salaries	5,500	7,035	5,336	5,284	5,537	201	253
1100 3 198	Sick Day Buy Back	12,575	11,838	9,750	9,575	9,575	-175	0
1100 3 199	Insurance Buyout	3,500	3,500	3,300	15,200	15,200	11,900	0
1100 3 211	Health Insurance	329,202	329,202	308,324	242,660	269,551	-38,773	26,891
1100 3 212	Dental Insurance	10,811	10,811	10,923	10,657	10,457	-466	-200
1100 3 213	Life Insurance	748	748	748	725	738	-10	13
1100 3 214	Long Term Disability Insurance	1,980	1,980	1,989	2,049	2,120	131	71
1100 3 215	Employee Assistance Program	567	669	569	673	748	179	75
1100 3 217	Wellness Activities	1,400	693	2,546	3,107	1,400	-1,146	-1,707
1100 3 220	FICA	82,452	79,522	80,852	86,687	89,812	8,960	3,125
1100 3 232	Retirement	112,430	120,531	143,955	148,807	153,200	9,245	4,393
1100 3 250	Unemployment Insurance	2,209	8,548	4,715	5,783	5,942	1,227	159
1100 3 260	Workers Compensation	0	0	3,172	3,917	3,687	515	-230
1100 3 430	Instructional Equipment Repair	4,100	1,918	0	1,890	0	0	-1,890

- 1100 3 112 There are 28 regular education teachers for instruction in grades 9-12; 21.95 Total FTE
- 1100 3 116 Stipends for mentors working with new staff will be funded through from Title II.
- 1100 3 120 We no longer pay a stipend to monitor 504 plans for students.
- 1100 3 121 Funds pay for supervision of a two-hour after-school detention scheduled four days per week. This person also supervises regular detentions.
- 1100 3 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1100 3 124 Account provides for substitutes in the long term absence of staff.
- 1100 3 197 Wellness salaries are used to improve wellness at the Jr/Sr High School (approximately 1 hour/wk)
- 1100 3 217 Wellness activities funds are used to improve wellness at the school, e.g., equipment in the weight room, exercise videos, healthy snacks, etc.
- 1100 3 430 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1100 3 610	Scholar Supplies	42,106	41,066	74,671	19,326	98,031	23,360	78,705
1100 3 641	Textbooks / Non-Consumables	14,682	14,351	0	6,966	0	0	-6,966
1100 3 650	Technology Software	7,039	7,039	0	6,142	0	0	-6,142
1100 3 695	Wellness Supplies	600	403	0	600	1,096	1,096	496
1100 3 730	New Instructional Equipment	7,177	5,021	0	3,672	0	0	-3,672
1100 3 733	Additional Furniture	348	0	0	0	0	0	0
1100 3 737	Replacement Furniture	0	0	1,400	1,400	0	-1,400	-1,400
1100 3 739	Replacement Equipment	2,500	1,558	0	1,350	0	0	-1,350
1100 3 810	Dues	11,387	8,348	11,387	6,149	9,500	-1,887	3,351

1100 3 610 All instructional materials and supplies are budgeted in Scholar Supplies, allowing for building-based management of operating accounts. The only materials and supplies budgeted in their original accounts are in accounts 1270, 1410, 2230, 2410 and 2600. Principal will distribute funds from this account with transfers after the budget is approved. Beyond level funding of this account, the Principal has requested \$23,360 to purchase the supplies, materials, books, and equipment shown below.

Item	Junior High School		Senior High School		Total
	Initial	Reduced	Initial	Reduced	
Industrial Arts Supplies	900	500	900	500	1,000
Consumer Science Supplies	1,320	1,160	3,800	2,910	4,070
Art Supplies	995	500	995	500	1,000
Supplemental titles for English classes	3,000	1,500	3,000	1,500	3,000
Replace worn / damaged texts	415	240	1,025	650	890
Replace texts (200) for multiple courses (Pre-Algebra, Algebra 1 and 2, and Geometry) offered at different levels	0	0	16,000	8,000	8,000
Adobe Photoshop books (45)	0	0	3,500	2,000	2,000
Photo Shop books (30)	0	0	1,500	1,200	1,200
Whiteboards & dryer for Consumer Science	375	375	375	375	750
Chairs for Consumer Science	350	350	350	350	700
SmartBoards (\$2,200 per classroom)	2,200	0	11,000	4,400	4,400
Musical instruments & uniforms	2,050	975	2,050	975	1,950
<b>TOTALS</b>	<b>11,605</b>	<b>5,600</b>	<b>44,495</b>	<b>23,360</b>	<b>28,960</b>

- 1100 3 641 All instructional materials and supplies are budgeted in Scholar Supplies.
- 1100 3 650 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 3 695 Funds are used to improve wellness at the school, e.g., Literature and healthy snacks, etc.
- 1100 3 730 All instructional materials and supplies are budgeted in Scholar Supplies.
- 1100 3 733 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 3 737 All instructional materials and supplies are budgeted in Scholar Supplies.
- 1100 3 739 All instructional materials and supplies are budgeted in Scholar Supplies
- 1100 3 810 Account covers dues, memberships, and registrations to a wide variety of organizations to benefit the instructional program. The Fund also covers the Virtual High School (VHS) program.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1200 3 112	Professional Salaries	311,371	330,665	311,371	312,082	324,025	12,654	11,943
1200 3 113	Paraprofessional Salaries	118,573	127,657	123,558	157,484	165,688	42,130	8,204
1200 3 122	Substitute Teachers	2,000	5,434	3,600	3,600	5,000	1,400	1,400
1200 3 123	Substitute Paraprofessionals	0	0	750	750	750	0	0
1200 3 124	Long Term Substitutes	0	18,192	0	0	0	0	0
1200 3 198	Sick Day Buy Back	3,725	2,100	3,350	3,200	3,725	375	525
1200 3 199	Insurance Buyout	5,500	7,200	5,100	12,800	12,800	7,700	0
1200 3 211	Health Insurance	92,333	92,333	96,950	35,824	51,049	-45,901	15,225
1200 3 212	Dental Insurance	3,348	3,348	3,383	2,512	2,512	-871	0
1200 3 213	Life Insurance	262	262	263	202	203	-60	1
1200 3 214	Long Term Disability Insurance	674	674	680	567	613	-67	46
1200 3 215	Employee Assistance Program	363	396	363	400	505	142	105
1200 3 220	FICA	32,891	36,338	33,605	35,661	37,796	4,191	2,135
1200 3 232	Retirement	45,619	51,705	57,398	60,983	63,727	6,329	2,744
1200 3 250	Unemployment Insurance	1,392	3,625	2,982	3,405	3,972	990	567
1200 3 260	Workers Compensation	0	0	1,462	1,514	1,552	90	38
1200 3 323	Testing	190	0	0	190	0	0	-190
1200 3 430	Equipment Repair	310	0	0	310	0	0	-310
1200 3 580	Travel / Conference	1,300	748	0	1,300	0	0	-1,300
1200 3 610	Supplies	3,000	1,992	0	1,080	0	0	-1,080
1200 3 641	Textbooks / Non- Consumables	1,000	339	0	405	0	0	-405
1200 3 650	Software	650	160	0	650	0	0	-650
1200 3 730	Additional Equipment	250	0	0	250	0	0	-250
1200 3 733	Additional Furniture	320	0	0	0	0	0	0

- 1200 3 112 All special education teacher salaries are contractual. The Senior High School has 6 special education teaching positions and a .6 FTE Behaviorist. The District Special Education Coordinator is a K-12, full-time position. Expenses for that position are apportioned across all three levels, with 0.2 FTE budgeted at the Senior High School. Total = 6 Positions/ 4.60 FTE. One position is grant funded.
- 1200 3 113 The program is supported by 9 paraprofessional positions.
- 1200 3 122 Account provides for substitutes in the absence of professional staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1200 3 123 Account provides for substitutes in the absence of paraprofessional staff. The substitute rate is \$60 for general and for 1 to 1 paraprofessionals.
- 1200 3 124 Account provides for substitutes in the long term absence of staff.
- 1200 3 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 430 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 580 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 650 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 730 All instructional materials and supplies are budgeted in Scholar Supplies
- 1200 3 733 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1260 3 113	Paraprofessionals Salaries - ESOL	19,486	17,748	20,470	20,470	20,672	202	202
1260 3 123	Substitute - ESOL	450	0	0	0	450	450	450
1260 3 198	Sick Day Buy Back	525	0	525	525	525	0	0
1260 3 211	Health Insurance	0	350	0	358	0	0	-358
1260 3 212	Dental Insurance	0	26	0	0	0	0	0
1260 3 215	Employee Assistance Program	26	0	26	32	34	8	2
1260 3 220	FICA	1,490	1,518	1,566	1,566	1,616	50	50
1260 3 232	Retirement	1,715	0	2,205	2,205	2,227	22	22
1260 3 250	Unemployment Insurance	98	166	210	190	269	59	79
1260 3 260	Workers Compensation	0	0	62	72	67	5	-5
1260 3 610	Supplies - ESOL	177	156	0	121	0	0	-121
1260 3 641	Textbooks / Non-Consumables	128	0	0	128	0	0	-128
1300 3 114	School to Career Coordinator	28,837	27,728	0	0	0	0	0
1300 3 198	Sick Day Buy Back	263	1,109	0	0	0	0	0
1300 3 211	Health Insurance	4,702	4,702	0	0	0	0	0
1300 3 212	Dental Insurance	258	258	0	0	0	0	0
1300 3 213	Life Insurance	34	34	0	0	0	0	0
1300 3 214	Long Term Disability Insurance	55	54	0	0	0	0	0
1300 3 215	Employee Assistance Program	26	26	0	0	0	0	0
1300 3 220	FICA	2,206	2,432	0	0	0	0	0
1300 3 250	Unemployment Insurance	49	83	0	0	0	0	0
1300 3 560	Career & Technical Tuition	114,120	99,900	127,980	127,980	127,980	0	0
1300 3 580	STC Transportation / Workshop	1,000	159	500	500	500	0	0
1300 3 610	Supplies - STC	2,657	770	1,500	1,500	1,530	30	30
1300 3 810	Dues - STC	100	0	0	0	0	0	0

- 1260 3 113 One Tutor provides support services for English Speakers of Other Languages (ESOL) at the school.
- 1260 3 123 Account provides for substitutes in the absence of paraprofessional staff. The substitute rate is \$60 for general and 1 to 1 paraprofessionals.
- 1260 3 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 1260 3 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 1300 3 114 The School-to-Career Coordinator position was discontinued beginning in 2013-14.
- 1300 3 560 Account represents tuition payments for students at the Seacoast School of Technology. Budgeted are 60 students @ \$2,133 per student (\$127,980). This includes tuition for four Newmarket students who attend charter schools as well as SST.
- 1300 3 580 Students are transported to work-based learning sites and community job sites. This is the amount allocated for field trips, bus rentals, etc.
- 1300 3 610 For implementing the Career Exploration graduation requirement for all students, the STC program needs supplies, materials, and funding for web-based licensing fees for career development materials. Costs continue to increase for table and chair rentals and other supplies needed for Career Days and other public relations events
- 1300 3 810 Account covers dues, memberships, and registrations to a wide variety of organizations to benefit the instructional program.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1400 3 112	Remedial Reading Teacher	22,258	22,258	22,258	23,889	24,272	2,014	383
1400 3 122	Substitute Teachers	450	70	450	450	450	0	0
1400 3 198	Sick Day Buy Back	525	525	525	525	525	0	0
1400 3 211	Health Insurance	14,570	14,570	15,298	12,926	13,676	-1,622	750
1400 3 212	Dental Insurance	0	0	0	622	622	622	0
1400 3 213	Life Insurance	20	20	21	21	21	0	0
1400 3 214	Long Term Disability Insurance	42	42	42	46	46	4	0
1400 3 215	Employee Assistance Program	15	26	16	19	21	5	2
1400 3 220	FICA	1,703	1,552	1,737	1,862	1,892	155	30
1400 3 232	Retirement	2,515	2,261	3,151	3,383	3,437	286	54
1400 3 250	Unemployment Insurance	59	135	126	160	161	35	1
1400 3 260	Workers Compensation	0	0	67	86	78	11	-8
1410 3 113	Advisors Salaries	39,976	36,801	39,976	39,976	39,976	0	0
1410 3 220	FICA	3,058	2,763	3,059	3,059	3,059	0	0
1410 3 232	Retirement	0	1,704	5,661	5,661	5,661	0	0
1410 3 260	Workers Compensation	0	0	120	140	126	6	-14
1410 3 610	Supplies	2,347	1,733	2,347	2,347	2,394	47	47
1410 3 810	Dues & Fees	6,930	6,200	6,930	6,930	6,930	0	0

- 1400 3 112 A full-time (1 FTE) reading specialist serves student needs for the Jr/Sr High School, 0.6 of which is budgeted at the High School.
- 1400 3 122 Account provides for substitutes in the absence of the reading specialist. The substitute rate is \$75 for certified and \$70 for non-certified.
- 1410 3 113 Funds pay stipends for class, club, and activity advisors. Some Clubs will not be funded depending on level of student interest/participation.
- 1410 3 610 Supplies for National Honor Society, yearbook, and drama club, such as National Honor Society pins and certificates, Yearbook expenses, Drama costume rental, set building, and scripts.
- 1410 3 810 Dues and memberships for Math Club, National Honor Society, Student Council, NASSP Student Activities Advisors, Project SEARCH UNH, and NH Music Educator.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1415 3 113	Coaches' Salaries	39,108	29,880	42,592	42,592	42,592	0	0
1415 3 220	FICA	2,992	2,255	2,992	3,259	3,259	267	0
1415 3 232	Retirement	0	1,356	1,619	1,619	3,016	1,397	1,397
1415 3 260	Workers Compensation	0	0	148	184	166	18	-18
1415 3 314	Officials	16,136	11,242	16,696	16,696	16,696	0	0
1415 3 330	Other Professional Services	12,000	12,000	12,000	12,000	12,000	0	0
1415 3 425	Field Maintenance	570	0	570	570	570	0	0
1415 3 430	Equipment Repair	200	0	200	200	200	0	0
1415 3 580	Travel / Conference	1,000	571	1,000	1,000	1,100	100	100
1415 3 610	Supplies	5,646	5,887	4,626	4,848	4,626	0	-222
1415 3 810	Dues & Fees	5,050	4,290	5,400	5,400	5,400	0	0
1430 3 112	Summer School Salaries	5,400	2,700	0	0	0	0	0
1430 3 220	FICA	413	207	0	0	0	0	0
1430 3 232	Retirement	610	193	0	0	0	0	0
1490 3 112	Homework Club	0	0	2,500	2,500	2,500	0	0
1490 3 220	FICA	0	0	191	226	192	1	-34
1490 3 232	Retirement	0	0	354	354	354	0	0
1490 3 260	Workers Compensation	0	0	0	0	8	8	8

- 1415 3 113 The budgeted amount assumes that all present High School coaches return and are paid using the current pay scale.
- 1415 3 314 Funds pay for two officials per contest, with Varsity & JV rates set by the NHIAA. We save money by using one official for sub-varsity soccer and base/softball.
- 1415 3 330 Certified trainer is required for every home game; trainer is also available once each week to provide consultations, treatments, and evaluations. Having a trainer on hand is the very best thing we can do for all athletes.
- 1415 3 425 Account provides for lining fields for all home games.
- 1415 3 430 Repairs and routine maintenance to the scoreboards are covered in this account.
- 1415 3 580 Athletic Director is required to attend several meetings a year, including four JH meetings a year and five HS meetings. This account includes travel to HS Tournament games when our teams play; our school must, by NHIAA by-laws, have a school representative at every NHIAA tournament game our school participates in.
- 1415 3 610 A variety of supplies are necessary for safety, health, & proper equipping of athletes.
- 1415 3 810 Account covers NHIAA membership, assignor of officials, and mandatory fees for invitational & tournaments.
- 1430 3 112 Due to declining levels of enrollment, we are longer offering a Summer School program.
- 1490 3 112 Account provides interventions for all grade levels after school three days per week. In the past, this was covered by a special education grant, but such funding is no longer available.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2120 3 112	Professional Salaries - Guidance	49,180	51,702	49,180	50,901	50,901	1,721	0
2120 3 115	Guidance Secretary	19,941	22,050	20,126	20,126	20,383	257	257
2120 3 122	Substitutes - Guidance	0	750	0	0	300	300	300
2120 3 123	Substitutes - Secretary	300	0	300	300	0	-300	-300
2120 3 198	Sick Day Buy Back	525	525	525	525	525	0	0
2120 3 199	Insurance Buyout	500	500	300	300	300	0	0
2120 3 211	Health Insurance	17,254	17,254	18,117	13,534	14,319	-3,798	785
2120 3 212	Dental Insurance	489	489	494	494	494	0	0
2120 3 213	Life Insurance	40	40	41	41	41	0	0
2120 3 214	Long Term Disability Insurance	93	93	93	97	97	4	0
2120 3 215	Employee Assistance Program	31	77	32	38	41	9	3
2120 3 220	FICA	5,288	5,586	5,325	5,457	5,477	152	20
2120 3 232	Retirement	7,312	6,848	9,132	9,376	9,403	271	27
2120 3 250	Unemployment Insurance	118	262	252	320	323	71	3
2120 3 260	Workers Compensation	0	0	209	250	225	16	-25
2120 3 323	Testing- PSAT	0	325	0	0	0	0	0
2120 3 550	Printing	250	252	0	250	0	0	-250
2120 3 580	Travel / Conference	500	451	0	500	0	0	-500
2120 3 610	Supplies	1,063	675	0	594	0	0	-594
2120 3 641	Books	190	0	0	200	0	0	-200
2120 3 650	Software	2,490	2,490	0	2,500	0	0	-2,500
2120 3 810	Dues & Fees - Guidance	510	0	600	600	600	0	0

- 2120 3 112 The Jr/Sr High School is served by a Director of Guidance and a Guidance Counselor, both of whom are full-time. Expenses for the High School are budgeted for 0.6 FTE for the Guidance Director.
- 2120 3 115 The Guidance Office is supported by one administrative assistant who works a 241-day schedule. Expenses for that position for the High School are budgeted at 0.6 FTE.
- 2120 3 122 Account provides for substitutes in the absence of staff. The substitute rate is \$75 for certified and \$70 for non-certified.
- 2120 3 123 Account provides for substitutes in the absence of secretarial staff. The substitute rate is \$60.
- 2120 3 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 3 550 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 3 580 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 3 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 3 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 3 650 All instructional materials and supplies are budgeted in Scholar Supplies
- 2120 3 810 Funds pay for annual membership dues in ASCA and NASS, an honorarium to Sexual Support Services for classroom visits to discuss communication and harassment issues, speaker fees, and other program supplies.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2130 3 112	Professional Salaries - Nurse	26,296	26,446	26,296	28,223	29,678	3,382	1,455
2130 3 122	Substitutes - Nurse	500	350	800	800	1,100	300	300
2130 3 198	Sick Day Buy Back	0	0	225	225	225	0	0
2130 3 211	Health Insurance	16,478	16,478	17,301	11,537	12,213	-5,088	676
2130 3 212	Dental Insurance	489	489	493	494	494	1	0
2130 3 213	Life Insurance	20	20	21	21	21	0	0
2130 3 214	Long Term Disability Insurance	50	50	50	54	56	6	2
2130 3 215	Employee Assistance Program	15	26	16	19	21	5	2
2130 3 220	FICA	2,012	1,786	2,102	2,221	2,355	253	134
2130 3 232	Retirement	2,971	2,601	3,724	3,997	4,203	479	206
2130 3 250	Unemployment Insurance	59	254	126	160	161	35	1
2130 3 260	Workers Compensation	0	0	82	102	97	15	-5
2130 3 431	Equipment Repair	160	530	0	160	0	0	-160
2130 3 610	Supplies	1,329	990	0	422	0	0	-422
2130 3 641	Books & Periodicals	60	0	0	60	0	0	-60
2130 3 650	Software	0	0	0	0	200	200	200
2130 3 810	Dues & Fees	50	0	0	50	0	0	-50
2152 3 112	Professional Salaries - Speech	31,093	31,890	31,093	33,372	35,153	4,060	1,781
2152 3 198	Sick Day Buy Back	0	525	0	525	525	525	0
2152 3 211	Health Insurance	14,570	14,570	15,298	11,537	12,213	-3,085	676
2152 3 212	Dental Insurance	309	516	313	808	494	181	-314
2152 3 213	Life Insurance	20	20	20	21	21	1	0
2152 3 214	Long Term Disability Insurance	59	59	58	64	67	9	3
2152 3 215	Employee Assistance Program	15	0	15	19	21	6	2
2152 3 220	FICA	2,378	2,277	2,379	2,553	2,690	311	137
2152 3 232	Retirement	3,514	3,225	4,402	4,726	4,978	576	252
2152 3 250	Unemployment Insurance	59	100	126	160	161	35	1
2152 3 260	Workers Compensation	0	0	93	117	111	18	-6
2152 3 323	Speech Testing	250	0	0	250	0	0	-250
2152 3 610	Supplies	200	0	0	200	0	0	-200

- 2130 3 112 The school nurse provides for the health service needs of the building. Expenses for the Senior High are budgeted as a 0.6 FTE position.
- 2130 3 122 Account provides for substitutes in the absence of the nurse. The substitute rate is \$100 for RN and \$75 for LNA or CNA.
- 2130 3 431 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 3 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 3 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 2130 3 650 SNAP Health Software Program allows maintaining student health records. Cost is split between Elementary, Junior High, and Senior High schools. Funding for this software was previously budgeted in 2230-0-643.
- 2130 3 810 All instructional materials and supplies are budgeted in Scholar Supplies
- 2152 3 112 A full-time speech therapy position serves the needs of students at the Jr/Sr High School, and 0.6 FTE is budgeted for the Senior High.
- 2152 3 323 All instructional materials and supplies are budgeted in Scholar Supplies
- 2152 3 610 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2210 3 291	In-service Training	4,000	1,020	2,000	2,000	0	-2,000	-2,000
2210 3 292	Course Reimbursement	15,000	13,623	9,000	9,000	9,000	0	0
2210 3 580	Travel / Conference	16,950	9,830	10,150	10,150	10,150	0	0
2220 3 112	Professional Salaries - Library Media	15,340	15,340	15,340	15,741	15,865	525	124
2220 3 113	Paraprofessional - Library Media	12,133	15,745	12,682	12,682	13,261	579	579
2220 3 122	Substitute Teacher	500	530	500	500	500	0	0
2220 3 198	Sick Day Buy Back	263	0	525	525	525	0	0
2220 3 211	Health Insurance	8,494	8,494	8,919	6,241	8,942	23	2,701
2220 3 212	Dental Insurance	154	154	156	156	156	0	0
2220 3 213	Life Insurance	9	8	10	9	9	-1	0
2220 3 214	Long Term Disability Insurance	29	29	29	30	30	1	0
2220 3 215	Employee Assistance Program	22	38	21	27	29	8	2
2220 3 220	FICA	2,102	2,109	2,182	2,213	2,267	85	54
2220 3 232	Retirement	2,801	2,597	3,538	3,595	3,675	137	80
2220 3 250	Unemployment Insurance	83	210	179	227	229	50	2
2220 3 260	Workers Compensation	0	0	86	102	93	7	-9
2220 3 431	Equipment Repair	900	359	0	486	0	0	-486
2220 3 610	Supplies	443	260	0	238	0	0	-238
2220 3 641	Books & Periodicals	6,503	6,503	0	5,600	0	0	-5,600
2220 3 650	Software	1,398	650	0	1,840	967	967	-873
2220 3 810	Dues	100	0	0	100	0	0	-100

- 2210 3 291 Speakers and consultants have provided training to teachers during workshop days.
- 2210 3 292 Funds are used by teachers (40/60% split between Jr/Sr) to take courses per negotiated agreement. Contract allows for reimbursement for up to two graduate courses per year at UNH in-state rate per credit.
- 2210 3 580 Funds are used to allow teachers to attend approved workshops and conferences. Contract allows each staff member \$400 per year. Funds are split 40/60 between the Junior High and Senior High.
- 2220 3 112 One library media specialist serves both the Elementary School and the Jr/Sr High School. The expenses for half of that position are shared between the Junior and Senior High. Thus the expenses equal to 0.25 FTE are budgeted here.
- 2220 3 113 One library media assistant (1.0 FTE) serves the library media center's needs.
- 2220 3 122 Account provides for substitutes in the absence of the library media specialist. The substitute rate is \$75 for certified and \$70 for non-certified.
- 2220 3 431 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 3 610 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 3 641 All instructional materials and supplies are budgeted in Scholar Supplies
- 2220 3 650 Follett Software \$617 based on enrollment of 242 @ \$2.55 per student and EBSCO (NH State Library) Software \$350. Funds previously budgeted in 2230-0-643.
- 2220 3 810 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2230 3 120	One to One Pilot	0	0	8,000	8,000	0	-8,000	-8,000
2230 3 126	Webmaster	0	0	3,000	0	0	-3,000	0
2230 3 220	FICA	0	0	842	612	612	-230	0
2230 3 232	Retirement	0	0	1,558	1,133	1,133	-425	0
2230 3 260	Workers Compensation	0	0	33	28	26	-7	-2
2230 3 300	Technical Contracted Support	15,699	15,899	10,000	8,777	10,000	0	1,223
2230 3 430	Equipment Repair	1,301	0	5,919	5,216	5,919	0	703
2230 3 444	Computer Lease	0	0	13,500	13,500	13,500	0	0
2230 3 580	Travel / Conference	198	0	700	420	420	-280	0
2230 3 610	Supplies	709	0	800	615	1,200	400	585
2230 3 643	Information Service Subscription & Fee	22,401	23,415	0	0	0	0	0
2230 3 650	Software	6,250	3,854	10,250	5,535	8,158	-2,092	2,623

- 2230 3 120 Four teachers were each paid a \$2,000 stipend in 2013-14 to coordinate the One to One Pilot implementation.
- 2230 3 126 Funds moved to 2230-0-126
- 2230 3 300 These funds will be used for expert outside technical support for District applications, systems, hardware, and essential services. This includes support for Fortinet (network firewall), Google Apps (email, drive, calendar, etc.), network switching and routing, and Microsoft software. This account is also used to implement new systems (software and hardware) and expand network infrastructure. Contracted support will be handled by the respective vendor or a qualified business partner of that vendor.
- 2230 3 430 Computers and related technologies are consumable by nature and have unpredictable failure times. Currently, warranties cover 45% of the Elementary School’s hardware, 45% of the High School’s hardware, and 80% of the SAU’s hardware. Warranty includes all servers and switching devices. The Technology Department will implement a five year purchasing cycle on all computers in the District. Desktops, laptops, and other end-user devices will be retired after five years of service. All network equipment will be replaced as needed, but no sooner than three years, and no more than five years.
- 2230 3 444 Annual lease payment, year 2 of 3 for the Apple Pilot Program.
- 2230 3 580 Funds allow for faculty and administration to attend annual Christa McAuliffe Technology Conference and other NHSTI events throughout the year. It is important that staff are exposed to current trends in educational technology and exposed to emerging technologies that will be shaping the 21st Century education environment. Funds are split 40/60 between the Junior High and Senior High.
- 2230 3 610 Technology consumable supplies includes items such as CD and DVD discs, digital equipment cleaning supplies, projector bulbs, and office supplies for the department.
- 2230 3 643 Previously accounted for using the “rule of six”, these needs are now shown in the SAU budget 2230-0-643 because of their District-wide application.
- 2230 3 650 Microsoft announced its Windows XP Professional End of Life was January 2011. Microsoft’s new Operating System, Windows 7, was released in October 2009, and Office 2010 was released in August 2010. We are in the process of converting all district machines to the Windows 7 64-bit environment. In doing this, all software used throughout the district will need to be updated as part of this conversion. What we currently utilize is 32-bit software utilized with Windows XP. In upgrading our desktops we will need to update all educational software utilized on the current machines. At the present time these purchases will be per classroom and per lab as we update our environment. Funds also are provided for 125-250 Adobe Licenses \$3,500 and LabQuest 2 science lab reporting software \$658.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2230 3 730	Equipment	53,037	52,777	11,922	6,171	5,500	-6,422	-671
2230 3 737	Replacement Furniture	540	0	0	0	1,350	1,350	1,350
2230 3 739	Replacement Equipment	18,046	2,950	27,240	14,710	13,400	-13,840	-1,310
2410 3 111	Principal / Assistant Salaries	101,032	106,213	101,032	104,871	104,871	3,839	0
2410 3 115	Secretary Salary	49,788	55,253	51,239	52,194	54,142	2,903	1,948
2410 3 123	Substitutes - Secretary	500	0	1,500	1,500	1,500	0	0
2410 3 198	Sick Day Buy Back	1,300	1,175	1,300	1,300	1,300	0	0
2410 3 199	Insurance Buyout	1,000	1,000	600	4,200	4,200	3,600	0
2410 3 211	Health Insurance	40,436	44,394	42,458	11,537	12,788	-29,670	1,251
2410 3 212	Dental Insurance	1,168	1,168	1,180	1,180	1,180	0	0
2410 3 213	Life Insurance	81	81	81	81	81	0	0
2410 3 214	Long Term Disability Insurance	187	187	191	199	199	8	0
2410 3 215	Employee Assistance Program	77	128	77	94	103	26	9
2410 3 220	FICA	11,538	11,930	11,764	12,131	12,280	516	149
2410 3 232	Retirement	15,798	15,142	19,825	20,471	20,681	856	210
2410 3 250	Unemployment Insurance	294	668	630	798	806	176	8
2410 3 260	Workers Compensation	0	0	461	555	505	44	-50
2410 3 292	Tuition Reimbursement	2,000	0	2,000	2,000	2,000	0	0
2410 3 442	Rental Equipment - Copier	24,000	21,511	15,320	16,220	9,720	-5,600	-6,500
2410 3 531	Telephone	12,000	22,452	24,000	0	0	-24,000	0
2410 3 534	Postage	3,900	2,862	3,000	3,000	3,000	0	0

- 2230 3 730 In the FY14 Budget, funds were approved to purchase MacBooks, a mobility cart, and iPads. A three year lease agreement was signed and is now shown in account 2230-3-444. Proposed funds will provide LCD projectors and replacement bulbs for 5 Classrooms at a cost of \$5,500. Requests for 6 desktop computers for classroom use, replacing 8-10 year-old equipment, at a cost of \$3,900, and for replacement bulbs for projectors at a cost of \$1,000 were deleted.
- 2230 3 737 Funds will be used to replace chairs in rooms 223 and 115 classrooms (50/50% split between Jr/Sr). The chairs in the both of these computer labs are at least 10 years old and are beginning to become unsafe.
- 2230 3 739 Funds will be used to replace 16 desktop computers \$10,400 (\$650 per unit). These machines will replace obsolete workstations that have either been recycled or are going to be recycled. The original request was for replacement of 30 units but 14 (12 classroom and 2 Reading) will be purchased through the Technology Trust Fund and e-Rate reimbursements. An additional request to replace the desktop computer in the Family & Consumer Science classroom was deleted. Funds will also provide for replacement monitors \$3,000 (assume \$100 per unit). The old energy inefficient will be replaced with LED energy efficient monitors.
- 2410 3 111 One principal and one assistant principal administer the Jr/Sr High School. Expenses for administration of the Senior High are budgeted for 0.6 FTE principal and 0.6 FTE assistant principal.
- 2410 3 115 One full time bookkeeper, one 231-day secretary / receptionist and one 218-day office assistant serve office needs for the Jr/Sr High School. Expenses for these positions for the Senior High are budgeted for 0.6 FTE each.
- 2410 3 123 Account provides for substitutes in the absence of secretarial staff.
- 2410 3 292 Administrators, like teachers, are encouraged to continue taking college courses to further their own education. This is included in administrative contracts and represents a 50/50% split between Jr/Sr.
- 2410 3 442 Lease of 3 copiers \$9,720. Printing expenses have been moved to account 2410-3-550.
- 2410 3 531 Funds pay the monthly phone bill for school business and toll calls. Funds moved to 2230-0-531.
- 2410 3 534 Transfer of records, report cards, stamps, and miscellaneous mailings are necessary activities.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2410 3 550	Printing	400	0	1,300	1,255	1,300	0	45
2410 3 580	Travel / Conference	2,500	2,616	1,500	1,350	1,500	0	150
2410 3 610	Supplies	2,496	3,181	1,569	1,032	1,800	231	768
2410 3 730	Additional Equipment	0	873	0	0	0	0	0
2410 3 733	New Furniture	873	0	0	0	0	0	0
2410 3 739	Replacement Equipment	1,000	0	1,000	600	600	-400	0
2410 3 810	Dues	5,200	4,330	6,700	6,405	6,700	0	295
2410 3 890	Graduation / Assemblies	6,700	6,682	6,700	6,700	6,800	100	100
2490 3 120	Department Chairperson	10,875	0	10,875	10,875	12,225	1,350	1,350
2490 3 220	FICA	832	0	832	832	936	104	104
2490 3 232	Retirement	0	0	1,540	1,540	1,731	191	191
2490 3 260	Workers Compensation	0	0	33	39	39	6	0
2600 3 118	Custodial Salaries	87,571	99,429	91,598	91,598	100,507	8,909	8,909
2600 3 123	Substitutes - Custodians	1,200	4,631	4,500	4,500	4,500	0	0
2600 3 211	Health Insurance	22,876	22,876	24,020	20,210	19,200	-4,820	-1,010
2600 3 212	Dental Insurance	1,238	1,238	1,252	1,253	1,253	1	0
2600 3 215	Employee Assistance Program	68	64	68	83	91	23	8
2600 3 220	FICA	6,791	7,581	7,352	7,352	8,033	681	681
2600 3 232	Retirement	6,745	7,522	8,647	8,647	9,598	951	951
2600 3 250	Unemployment Insurance	260	549	557	705	980	423	275
2600 3 260	Workers Compensation	0	0	2,125	2,126	2,352	227	226

- 2410 3 550 Funds cover printing of progress reports, stationary, student registration, emergency cards, envelopes, discipline forms, and admission forms. Funds also cover managed print services from Conway Office \$57/month= \$684.
- 2410 3 580 Account provides for administrative travel and attending conferences.
- 2410 3 610 General office supplies, fax cartridges, folders, notebooks, files, laminating materials
- 2410 3 730 All instructional materials and supplies are budgeted in Scholar Supplies
- 2410 3 733 All instructional materials and supplies are budgeted in Scholar Supplies
- 2410 3 739 Funds are used to repair or replace office equipment. Funds have been split 40/60 between the Junior High and Senior High.
- 2410 3 810 Account provides memberships for two school administrators to state and national principal organizations and dues to the New England Association of Schools and Colleges (NEASC accreditation agency).
- 2410 3 890 These funds are used to purchase the diplomas for the graduating class, graduation expenses such as chairs, staging and sound, and provide for two assemblies each year- one for middle school and one for the high school.
- 2490 3 120 Account is increased by \$1,350 dollars to provide a department chair for Health and Wellness which has 3 staff members in that department. We currently have six department chairs at a base of \$900 and a stipend of \$150 for each person they supervise. The departments include English Language Arts, Math, Social Studies, Science, Unified Arts, and World Languages.
- 2600 3 118 Expenses for custodians for the Senior High are budgeted for 2.65 FTE's. The head custodian is budgeted in this account; funds also pay for additional help in the summer and for overtime.
- 2600 3 123 Account provides for substitutes in the absence of custodial staff.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2600 3 411	Water & Sewer	8,000	8,645	4,800	4,800	5,400	600	600
2600 3 421	Rubbish Removal	12,445	14,178	7,500	9,000	9,000	1,500	0
2600 3 422	Snow Removal	3,000	47	1,800	1,800	1,800	0	0
2600 3 424	Upkeep of Grounds	4,000	4,151	4,000	2,452	3,492	-508	1,040
2600 3 430	Building Insurance Claim	0	325	0	0	0	0	0
2600 3 431	Repairs & Maintenance	47,064	55,284	29,904	26,914	31,950	2,046	5,036
2600 3 434	Building Repairs - Special	8,906	11,994	0	0	0	0	0
2600 3 435	Heating System Repair	10,000	907	6,000	6,000	6,000	0	0
2600 3 616	Supplies - Grounds	450	0	270	270	270	0	0
2600 3 618	Supplies - Custodial	17,500	14,328	10,500	9,450	10,500	0	1,050
2600 3 622	Electricity	84,850	75,839	53,650	52,590	51,000	-2,650	-1,590
2600 3 623	Propane	400	395	500	500	500	0	0
2600 3 624	Fuel Oil	69,199	97,853	78,044	70,451	70,884	-7,160	433
2600 3 626	Gasoline	100	0	180	180	180	0	0
2600 3 730	Additional Equipment	3,200	0	0	0	0	0	0

- 2600 3 411 Service and maintenance expense for water and sewer utilities. Funds are split 40/60 between the Junior High and Senior High.
- 2600 3 421 Containers are emptied twice each week; additional pickups required occasionally. Funds are split 40/60 between the Junior High and Senior High.
- 2600 3 422 Funds are used to repair or replace hand tools and equipment (snow blowers, shovels, scrapers, etc.), provide extra hours shoveling, clearing and treating entries and walkways, and to shovel and clear roof as needed. Funds are split 40/60 between the Junior High and Senior High.
- 2600 3 424 Lawn mowing, mulch, signs, and gas. \$2,322 = \$129 per mow x 18 mows, Lawn Mowing contract. \$1,170 = Fee for Spring Cleanup. Funds are split 40/60 between the Junior High and Senior High.
- 2600 3 431 Repairs and maintenance of air handlers units, electrical, plumbing, sprinkler systems, handicap lifts, windows, doors and locks, glass and other general repairs and materials such as light bulbs, etc. A request for three air conditioning units for rooms 110, 203, and 205 was deleted.
- 2600 3 435 Account provides for boiler annual cleaning and repair and maintenance of heating system. Funds are split 40/60 Split between the Junior High and Senior High.
- 2600 3 616 Bug killers, weed killer, and wood chips, mulch, stone etc., landscaping. Funds are split 40/60 Split between the Junior High and Senior High.
- 2600 3 618 Hardware items, wood floor finish (not gym floor), cleaners, stripping chemicals, hand soap, cleaning materials, paper and plastic goods, etc.
- 2600 3 622 Funds are split 40/60 between the Junior High and Senior High. We have a 3-year contract with Integrity Energy. Funds also provide use of field lights at the Leo Landroche Field Complex per MOU with the Town's Recreation Department. The Town has 17 years remaining on this field lighting contract.
- 2600 3 623 Funds provide propane to accommodate the science classroom activities.
- 2600 3 624 Average number of gallons purchased over last 5 years 35,800. 21,480 x \$3.30 per gallon = \$70,884. Funds are split 40/60 between the Junior High and Senior High.
- 2600 3 626 Fuel and oil for snow blower. Funds are split 40/60 between the Junior High and Senior High.
- 2600 3 730 All instructional materials and supplies are budgeted in Scholar Supplies

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2700 3 113	Transportation Monitor	0	0	0	0	0	0	0
2700 3 220	FICA	0	0	0	0	0	0	0
2700 3 232	Retirement	0	0	0	0	0	0	0
2700 3 260	Workers Compensation	0	0	0	0	0	0	0
2700 3 511	Homeless Transportation	10,408	3,309	5,000	3,000	4,800	-200	1,800
2725 3 515	Field Trips	13,325	6,905	8,325	2,697	5,100	-3,225	2,403
2725 3 516	Athletic Trips	28,228	24,874	29,835	29,835	29,835	0	0
2725 3 517	School to Work Transportation	2,000	202	1,500	1,500	1,500	0	0
2800 3 113	Non-Instructional Aides	2,111	833	0	1,103	0	0	-1,103
2800 3 220	FICA	162	64	0	85	0	0	-85
2800 3 232	Retirement	186	53	0	119	0	0	-119
2800 3 260	Workers Compensation	0	0	0	4	0	0	-4

- 2700 3 113 To provide student assistance on the bus.
- 2700 3 511 Cost to provide transportation for homeless students mandated by law. Half of this cost will be shared with the district in which the child resides. Funds are split 40/60 Split between the Junior High and Senior High.
- 2725 3 515 Increase for band field trips. Cost for field trips is calculated through distance of travel. Field Trips include activities for Math, Band, Search, City Lab, Science, Guidance, Outing Club, End of Year, and Language Arts. Funds are split 40/60 Split between the Junior High and Senior High. Funding for Outing Club trips has been reduced.
- 2725 3 516 Costs for athletic travel are calculated through distance of travel and expected increases. We have tried to cut cost by scheduling more regionally, especially at the sub varsity levels.
- 2725 3 517 Funds provide transportation for students participating in job shadow and internship opportunities.
- 2800 3 113 To provide a Breakfast Monitor in the cafeteria.

**SAU / Board**

The SAU / Board budget supports the District-wide functions performed by the SAU Office as well as the functions of the School Board and School District Meeting. The Superintendent, Director of Curriculum & Instruction, Director of Student Services, Business Administrator, and Technology Operations Manager provide District leadership.

**Budget Summary**

A comparison of the SAU / Board Budget is shown below.

Function	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Regular Education (1100's)	0	0	0	0	0	0
Special Education (1200's)	580,454	638,819	628,602	643,994	985,229	341,235
Vocational Education (1300's)	0	0	0	0	0	0
Other Instruction (1400's)	0	0	0	0	0	0
Pupil Services (2100's)	206,083	205,979	186,675	167,294	216,333	49,039
Staff Development (2200, 2210)	123,573	114,957	122,799	125,037	130,264	5,227
Library Media (2220)	0	0	0	0	0	0
Technology (2230)	311,038	268,772	309,878	354,716	367,410	12,694
Assessment (2240)	8,000	8,164	0	0	0	0
SAU / Board (2300's)	798,439	861,886	880,460	885,345	956,208	70,863
School Administration (2400's)	0	0	0	0	0	0
Building Maintenance (2600's)	75,397	75,397	77,692	30,568	33,625	3,057
Transportation (2700's)	404,435	383,233	421,983	421,983	481,258	59,275
Operation of Non-Instructional (2800's)	0	0	0	0	0	0
Building Improvements (4600)	0	0	0	0	0	0
Transfers	0	423	0	0	0	0
<b>Grand Total</b>	<b>2,507,419</b>	<b>2,557,628</b>	<b>2,628,089</b>	<b>2,628,937</b>	<b>3,170,327</b>	<b>541,390</b>

Object	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference
Salaries (100's)	894,238	848,833	858,304	864,073	901,291	37,218
Benefits (200's)	335,326	308,550	366,202	321,681	359,185	37,504
Contracted Services (300's)	229,630	245,252	275,899	284,637	367,869	83,232
Purchased Property Services (400's)	12,982	13,539	12,500	12,500	14,600	2,100
Other Purchased Property Services (500's)	862,287	920,005	907,575	921,971	1,270,053	348,082
Supplies (600's)	74,255	76,463	99,969	100,249	119,374	19,125
Equipment (700's)	40,222	30,107	5,000	5,000	9,145	4,145
Other Uses of Funds (800's)	58,479	114,878	102,640	118,826	128,810	9,984
<b>Grand Total</b>	<b>2,507,419</b>	<b>2,557,628</b>	<b>2,628,089</b>	<b>2,628,937</b>	<b>3,170,327</b>	<b>541,390</b>

Budget Details

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
1200 0 121	Tutors	5,000	6,379	5,000	5,000	6,500	1,500	1,500
1200 0 129	Extended Year Salaries	32,500	30,327	32,500	35,000	35,000	2,500	0
1200 0 220	FICA	2,486	2,855	2,487	2,678	2,678	191	0
1200 0 232	Retirement	3,672	2,584	4,602	4,956	4,956	354	0
1200 0 260	Workers Compensation	0	0	98	123	110	12	-13
1200 0 323	Contracted Services	141,396	117,146	173,915	186,237	201,385	27,470	15,148
1200 0 329	Extended School Year Program	36,500	51,213	36,500	36,500	77,000	40,500	40,500
1200 0 563	Tuition Handicapped	350,000	424,584	368,500	368,500	615,000	246,500	246,500
1200 0 564	Charter School Tuition/Services-(SPED)	0	0	0	0	28,000	28,000	28,000
1200 0 610	Supplies	50	30	0	0	100	100	100
1200 0 643	Internet Services	3,900	1,104	0	0	0	0	0
1200 0 650	Software		0	0	0	8,000	8,000	8,000
1200 0 730	Additional Equipment	4,950	2,598	5,000	5,000	6,500	1,500	1,500

- 1200 0 121 Account will provide for the instruction of students who are temporarily hospitalized or at home in accordance with doctor’s orders. It will also provide for part-time tutors to work with students who require instruction, but are not currently attending school or students who are attending school and require additional support in order to succeed. Such support will only be provided when in-school supports, such as after-school help, are not adequate to meet student needs.
- 1200 0 129 Special education summer program for in-district students.
- 1200 0 323 The amount proposed is in line with the services currently being purchased in accordance with 2013-2014 Individualized Education Plans. The increase is due to new students and additional behavioral support.
- 1200 0 329 The increase is due to one anticipated new student and additional services for other students. Such programming is provided according to students' need and specifications of Individual Education Plan for out-of-district students (includes out-of-district tuition).
- 1200 0 563 The tuition account currently funds programs for students receiving special education who have been determined to need an alternative to the programs currently provided in district. The increase is due to 4 new sped students at SST and 3 anticipated new students. Tuition is paid to New Hampshire public schools, approved private schools, and court ordered placements. Total proposed reflects tuition based on current needs and is subject to change.
- 1200 0 564 One new charter school student. Charter school tuition/services was originally budgeted in 1200-0-323. It is now separated out to show the impact. If a child's parents choose to enroll him/her in a Charter School, NH RSA's require that the school district of residence provide all special education programs and services required by a child's IEP at the Charter School.
- 1200 0 643 All Internet services are now budgeted under the district wide account 2230-0-643.
- 1200 0 650 Account provides access to Mindplay \$6,000 and Dragon \$2,000 software district wide for special education students who need these services.
- 1200 0 730 Account provides miscellaneous equipment to meet the needs of IEP, i.e., parts for sound systems, other hearing equipment, and the addition of 10 Alpha Smart word processors for use with students who exhibit fine motor difficulties, making handwriting a significant barrier to written expression.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2140 0 112	Professional Salaries - Psychologist	137,000	136,278	120,543	116,042	143,190	22,647	27,148
2140 0 198	Sick Day Buy Back	525	700	525	1,050	1,050	525	0
2140 0 211	Health Insurance	39,392	39,392	41,362	27,587	32,703	-8,659	5,116
2140 0 212	Dental Insurance	1,131	1,131	1,144	1,350	1,350	206	0
2140 0 213	Life Insurance	67	67	51	51	68	17	17
2140 0 214	Long Term Disability Insurance	259	259	194	175	300	106	125
2140 0 215	Employee Assistance Program	52	51	77	63	69	-8	6
2140 0 220	FICA	10,480	11,273	8,111	6,900	12,125	4,014	5,225
2140 0 232	Retirement	15,481	14,555	12,450	11,882	22,443	9,993	10,561
2140 0 250	Unemployment Insurance	196	447	399	400	537	138	137
2140 0 260	Workers Compensation	0	0	319	294	498	179	204
2140 0 610	Supplies	1,500	1,826	1,500	1,500	2,000	500	500
2210 0 111	Director of Curriculum & Instruction	70,503	70,503	70,503	73,676	73,676	3,173	0
2210 0 198	Sick Day Buy Back	525	525	525	700	525	0	-175
2210 0 211	Health Insurance	9,404	9,404	9,874	7,455	7,893	-1,981	438
2210 0 212	Dental Insurance	516	516	522	522	522	0	0
2210 0 213	Life Insurance	67	67	67	68	68	1	0
2210 0 214	Long Term Disability Insurance	124	133	133	140	140	7	0
2210 0 215	Employee Assistance Program	26	26	26	32	34	8	2
2210 0 220	FICA	5,393	5,345	5,393	5,637	5,637	244	0
2210 0 232	Retirement	7,967	5,296	9,984	10,433	10,433	449	0
2210 0 250	Unemployment Insurance	98	194	210	266	269	59	3
2210 0 260	Workers Compensation	0	0	212	258	231	19	-27
2210 0 292	Course Reimbursement	2,000	0	3,200	3,200	3,200	0	0
2210 0 323	Contracted Services	10,000	9,060	0	0	0	0	0
2210 0 580	Travel / Conference	2,000	2,403	2,000	2,500	4,200	2,200	1,700
2210 0 610	Supplies	250	105	250	250	250	0	0

- 2140 0 112 2.0 FTE School Psychologists. Increase due to return of 1 psychologist from sabbatical during FY 2014. (Sabbatical was granted to allow psychologist to pursue certification as BCBA. As a result we will be able to provide behavior services with in-District staff at a cost savings of up to \$32,000 of FY'14 BCBA contracted services costs.)
- 2140 0 220 FICA is calculated as 7.65% of salary. Increase is due to return of psychologist from sabbatical during FY 2014.
- 2140 3 232 The employer contribution to the NH Retirement System is 14.16% of salary for certified staff and 10.77% for classified staff. Increase is due to return of psychologist from sabbatical during FY 2014.
- 2140 0 610 Diagnostic testing materials and replacement / updating of revised protocols district wide
- 2210 0 111 The Director of Curriculum & Instruction provides leadership to curriculum and staff development, state and local assessment programs, grants, and programs serving home schooling, homeless and Title 1. The position has a 200-day contract.
- 2210 0 292 Administrators, like teachers, are encouraged to continue taking college courses to further their own education. This is included in administrative contracts. Amount covers four credits at the UNH Graduate Rate (\$750 x 4) plus \$200 for additional fees.
- 2210 0 580 Provides travel to a variety of curriculum development organizations, including NHASCD, NEASCD, NHSAA, Seacoast Curriculum Coordinators, Title I Project Coordinators, SES Professional Development Committee, and NH Professional Standards Board. This represents a budget increase of \$1,700 for Professional Development for office and non-certified Staff.
- 2210 0 610 Supplies are necessary to support curriculum development activities.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2210 0 643	Information Access Fees	14,200	11,117	19,400	19,400	21,036	1,636	1,636
2210 0 730	Equipment	0	0	0	0	650	650	650
2210 0 810	Dues	500	263	500	500	1,500	1,000	1,000
2230 0 112	Data Manager	64,301	67,160	64,301	59,368	66,550	2,249	7,182
2230 0 125	Technology Operations	100,184	70,247	100,184	101,628	99,500	-684	-2,128
2230 0 126	Webmaster	3,000	1,500	3,000	3,000	3,000	0	0
2230 0 198	Sick Day Buy Back	525	0	1,575	750	525	-1,050	-225
2230 0 211	Health Insurance	37,968	33,735	39,866	23,448	25,720	-14,146	2,272
2230 0 212	Dental Insurance	1,647	1,647	1,666	1,566	1,566	-100	0
2230 0 213	Life Insurance	134	134	135	135	135	0	0
2230 0 214	Long Term Disability Insurance	244	244	244	235	248	4	13
2230 0 215	Employee Assistance Program	77	90	77	94	103	26	9
2230 0 220	FICA	12,583	10,208	12,583	12,546	13,182	599	636
2230 0 232	Retirement	16,082	10,190	19,895	19,777	20,915	1,020	1,138
2230 0 250	Unemployment Insurance	294	772	630	798	806	176	8
2230 0 260	Workers Compensation	0	0	493	542	542	49	0
2230 0 300	Technical Contracted Support	3,334	4,959	4,000	4,000	4,000	0	0

- 2210 0 643 Account provides for such programs as NWEA assessment, ALEKS assessment, and Curriculum Connector, our curriculum mapping component from the NH DOE. Staff use a web based curriculum mapping program called Curriculum Connector. The mapping program allows staff to design a curriculum that is aligned with the New Hampshire State Frameworks and the Common Core State Standards. Cost of this program is \$4,000. Northwest Education Assessment (NWEA) is used for the collection of data on student learning. It is a web-based adaptive assessment that is given to students in grades 3-9 at least twice a year. Cost of this program is \$9,000. Another web-based adaptive assessment, ALEKS, is used for the additional support and enrichment of mathematics for students in the district, combining direct instruction and reinforcement of learning through a web-based program. It is used in grades 6-12 at a cost of \$4,000. The district also uses the web-based assessment system called AIMSWEB for the purpose of collecting data for reading and mathematics as a part of our Response to Intervention (RTI) frameworks. Cost of this program is \$4,000 annually.
- 2210 0 730 Funds will be used to purchase an Infocus Projector to replace worn out projector.
- 2210 0 810 Account covers dues, memberships, and registrations to a wide variety of organizations to benefit the instructional program.
- 2230 0 112 Salary for the Data Manager position, created in FY14 with the elimination of the position of Technology Integration Specialist is included in this account.
- 2230 0 125 Salaries for the Technology Operations Manager and PC Maintenance Technician are included in this account.
- 2230 0 126 Account represents the stipend paid to the District's website coordinator.
- 2230 0 300 These funds will be used for expert outside technical support for District applications, systems, hardware, and essential services. This includes support for Fortinet (network firewall), Google Apps (email, drive, calendar, etc.), network switching and routing, and Microsoft software. This account is also used to implement new systems (software and hardware) and expand network infrastructure. Contracted support will be handled by the respective vendor or a qualified business partner of that vendor.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2230 0 430	Equipment Repair	583	0	500	500	500	0	0
2230 0 531	Telephones- DW	0	0	0	39,600	42,600	42,600	3,000
2230 0 532	Internet -DW	0	0	0	26,000	28,620	28,620	2,620
2230 0 580	Travel / Conference	0	0	0	0	1,000	1,000	1,000
2230 0 610	Supplies	0	0	600	600	600	0	0
2230 0 643	Information Service Subscription & Fee	10,638	16,665	58,669	58,669	55,838	-2,831	-2,831
2230 0 650	Software	24,272	23,710	650	650	650	0	0
2230 0 730	Equipment	26,774	18,697	0	0	0	0	0
2230 0 739	Replacement Equipment	8,398	8,812	0	0	0	0	0
2230 0 810	Dues	0	0	810	810	810	0	0
2240 0 323	Academic Student Assessment	8,000	8,164	0	0	0	0	0

- 2230 0 430 Computers and related technologies are consumable by nature and have unpredictable failure times. Currently, warranties cover 45% of the Elementary School’s hardware, 45% of the High School’s hardware, and 80% of the SAU’s hardware. Warranty includes all servers and switching devices. The Technology Department will implement a five year purchasing cycle on all computers in the District. Desktops, laptops, and other end-user devices will be retired after five years of service. All network equipment will be replaced as needed, but no sooner than three years, and no more than five years.
- 2230 0 531 Previously accounted for using the “rule of six”, these needs are now shown in the SAU budget because of their District-wide application.
- 2230 0 532 Previously accounted for using the “rule of six”, these needs are now shown in the SAU budget because of their District-wide application.
- 2230 0 580 Includes travel reimbursement and attendance at workshops and conferences for the Technology Operations Manager and the PC Maintenance Technician.
- 2230 0 610 Technology consumable supplies includes items such as CD and DVD discs, digital equipment cleaning supplies, projector bulbs, and office supplies for the department.
- 2230 0 643 Previously accounted for using the “rule of six”, these needs are now shown in the SAU budget because of their District-wide application. The following services, with annual renewal costs, are currently used by the District: Alert Now \$2,900; Symantec Antivirus, \$8,400; Symantec Recovery, \$330; Fortinet, \$7,700; Incode, \$6,500; Backupify \$6,000; Gaggle Subscription \$2,700; E-Rate \$3,500 and Infinite Campus, \$15,808; Gaggle Integration Fee \$2,000.
- 2230 0 650 Microsoft announced its Windows XP Professional End of Life was January 2011. Microsoft’s new Operating System, Windows 7, was released in October 2009, and Office 2010 was released in August 2010. We are in the process of converting all district machines to the Windows 7 64-bit environment. In doing this, all software used throughout the district will need to be updated as part of this conversion. What we currently utilize is 32-bit software utilized with Windows XP. In upgrading our desktops we will need to update all educational software utilized on the current machines. At the present time these purchases will be per classroom and per lab as we update our environment.
- 2230 0 810 Account covers dues, memberships, and registrations to a wide variety of organizations to benefit the instructional program.
- 2240 0 323 Provides standardized testing for grades 3-9, using Northwest Education Assessment. The assessment tool is used to drive instruction and will assist the teachers in monitoring student growth. Students are tested twice during the school year (November and May). NWEA moved to 2210-0-643.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2310 0 110	Moderator Salary & School Clerk	150	150	150	150	150	0	0
2310 0 112	School Clerk	0	150	0	150	150	150	0
2310 0 113	Supervisors of Checklist	700	1,200	700	1,050	1,050	350	0
2310 0 114	Stipends for Channel 13	1,000	1,320	7,860	8,580	8,627	767	47
2310 0 115	Clerk / Board Secretary	2,040	1,517	2,040	2,040	2,040	0	0
2310 0 116	Treasurer Salary	1,500	1,500	1,500	1,500	1,500	0	0
2310 0 117	Board Salaries	5,250	5,250	5,250	5,250	5,250	0	0
2310 0 220	FICA	814	766	1,423	1,350	1,350	-73	0
2310 0 232	Retirement	0	13	0	0	0	0	0
2310 0 380	Legal Expenses	10,000	34,912	13,000	35,000	35,000	22,000	0
2310 0 381	Expense of Annual Meeting	5,400	3,459	5,400	5,400	5,400	0	0
2310 0 382	Auditing Fee	15,000	16,340	15,000	15,000	17,000	2,000	2,000
2310 0 540	Advertising	15,500	10,665	15,500	15,500	15,500	0	0
2310 0 580	Travel / Conference	300	466	350	350	500	150	150
2310 0 810	Dues	5,566	4,240	5,566	5,566	5,000	-566	-566
2310 0 841	Severance Payouts	43,950	95,850	85,650	100,950	108,300	22,650	7,350
2310 0 890	Other	3,000	6,948	4,500	4,500	4,500	0	0

- 2310 0 110 A stipend is paid to the School District Moderator.
- 2310 0 112 A stipend is paid to the School Clerk.
- 2310 0 113 Stipends are paid to checklist supervisors of official School District meetings.
- 2310 0 114 This account provides compensation for two functions performed by the Channel 13's Media Coordinator. One function is the production of all School Board meetings for Channel 13 viewing. The other function is to expand educational programming on Channel 13, to train interested High School students in the use of the mobile studio and other editing equipment through a Video Productions Club, and to coordinate student teams in producing educational and town programs.
- 2310 0 115 Account is used to pay the School Board secretary to take meeting minutes; 24 meetings, 5 hours each, \$17 per hour.
- 2310 0 116 Stipends for the School District Treasurer.
- 2310 0 117 Four School Board members are paid \$1,000 each, and the Board Chair receives \$1,250.
- 2310 0 380 The School District uses attorneys for legal advice in matters such as negotiations, student and staff discipline, real estate, special education, and construction.
- 2310 0 381 Account covers the cost to provide District reports, ballots, mailing labels, and supplies for voting days.
- 2310 0 382 An annual audit is conducted by an independent auditor.
- 2310 0 540 Funds are necessary to advertise for open positions, bids, and other legal notices.
- 2310 0 580 Account allows School Board members to attend workshops and conferences.
- 2310 0 810 Memberships to NHSBA, SES, NHMA, ALC; Membership by the Newmarket School Board allows the school district to receive certain services and special prices for other services (negotiations, workshops, etc.).
- 2310 0 841 Account provides funds for the severance benefit contained in the teachers' collective bargaining agreement. Teachers who retire with 15-24 years in Newmarket receive \$600 each year; those with 25+ years receive \$900 each year. With notice, this can be paid out over two or three years.
- 2310 0 890 This account is for purchases which incidentally occur during the year: i.e., appreciation gifts for retiring staff, awards, and staff luncheons at the opening of school, cards and flowers, motivational awards.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2310 0 891	Bank Fees	200	1,401	200	200	1,600	1,400	1,400
2310 0 892	Recognitions and Awards	0	795	0	0	800	800	800
2320 0 111	Superintendent Salary	115,000	115,000	118,450	118,450	118,450	0	0
2320 0 115	Secretary Salaries	144,569	128,205	112,837	114,349	117,753	4,916	3,404
2320 0 116	Business Administrator Salary	85,000	85,000	85,000	88,230	88,230	3,230	0
2320 0 118	SAU Custodian	3,570	3,098	3,570	3,570	3,570	0	0
2320 0 198	Sick Day Buy Back	200	263	650	650	650	0	0
2320 0 199	Insurance Buyout	1,400	1,350	1,500	2,000	2,000	500	0
2320 0 211	Health Insurance	68,132	68,132	72,649	55,009	58,222	-14,427	3,213
2320 0 212	Dental Insurance	1,947	1,947	2,624	2,166	2,688	64	522
2320 0 213	Life Insurance	134	134	134	135	135	1	0
2320 0 214	Long Term Disability Insurance	331	331	385	391	396	11	5
2320 0 215	Employee Assistance Program	120	129	130	156	171	41	15
2320 0 220	FICA	26,360	23,801	26,345	24,356	27,306	961	2,950
2320 0 232	Retirement	24,176	20,606	32,985	31,149	34,241	1,256	3,092
2320 0 250	Unemployment Insurance	461	875	1,008	1,250	1,262	254	12
2320 0 260	Workers Compensation	0	0	1,033	1,115	1,121	88	6
2320 0 292	Tuition Reimbursement	2,000	0	3,200	3,200	3,200	0	0
2320 0 370	Negotiations	0	0	28,084	2,500	28,084	0	25,584
2320 0 431	Repairs & Maintenance	6,300	7,441	7,000	7,000	8,000	1,000	1,000
2320 0 442	Rental Equipment - Copier	6,099	6,098	5,000	5,000	6,100	1,100	1,100
2320 0 531	Telephone	3,000	7,424	9,000	0	0	-9,000	0
2320 0 534	Postage	1,900	1,624	2,200	2,200	1,800	-400	-400
2320 0 550	Printing- SAU	0	0	0	420	2,000	2,000	1,580

- 2310 0 891 TD Bank Account Analysis Fees for Chargeback and Return Checks.
- 2310 0 892 This account is for purchases which incidentally occur during the year for recognition and awards.
- 2320 0 111 Salary for the Superintendent of Schools.
- 2320 0 115 Account includes salaries for two full-time positions (Executive Secretary to the Superintendent; Payroll & Purchasing Coordinator) and one part time position (Finance Assistant).
- 2320 0 116 Salary for Business Administrator.
- 2320 0 118 Part time custodian to clean SAU offices; 5 hours per week x 52 weeks x \$13.73 per hour = \$3,570.
- 2320 0 292 Administrators, like teachers, are encouraged to continue taking college courses to further their own education. This is included in administrative contracts. \$3200 x 1 Employee
- 2320 0 370 Account reserves funds for negotiations for performance and equity pay raises with 18 employees on individual contracts. Individually contracted employees (administrators and office staff) include the Superintendent of Schools, Executive Secretary to the Superintendent, Director of Curriculum & Instruction, Director of Student Services, Principals (2), Assistant Principals (2), Guidance Director, District Special Education Coordinator, Business Administrator, Payroll & Purchasing Coordinator, Finance Assistant, Director of Food Services, Technology Operations Manager, PC Maintenance Technician, District Webmaster, and Media Coordinator. Unlike other employee groups, there are no step raises for these employees. The School Board sets the salary for the Superintendent and provides this pool of money to be used by the Superintendent to award performance and equity increases to the other administrators. This request amounts to 2.3% increase to current salaries.
- 2320 0 431 These funds provide for repair and/or maintenance of office equipment, including computer maintenance & software support, typewriter maintenance, fire extinguisher inspections, HVAC maintenance, and other provisions.
- 2320 0 442 Funds are provided to lease two copy machines for staff.
- 2320 0 531 Funds have been reallocated to the district wide account 2230-0-531.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2320 0 580	Travel / Conference	4,000	9,943	4,500	8,500	10,000	5,500	1,500
2320 0 610	Supplies	4,850	10,992	7,500	7,080	11,500	4,000	4,420
2320 0 612	Meeting Expenses	200	742	400	600	1,700	1,300	1,100
2320 0 622	Electricity	5,000	5,598	5,000	5,500	6,200	1,200	700
2320 0 624	Energy & Heat	5,000	0	5,000	5,000	5,000	0	0
2320 0 641	Books & Periodicals	500	89	500	500	500	0	0
2320 0 643	Information Service Subscription & Fee	0	3,300	0	0	0	0	0
2320 0 650	Software	3,300	476	0	0	5,200	5,200	5,200
2320 0 730	Additional Equipment	100	0	0	0	1,995	1,995	1,995
2320 0 810	Dues	3,060	2,788	3,060	4,000	4,000	940	0
2332 0 111	Director of Student Services Salary	81,795	81,795	81,795	84,044	84,044	2,249	0
2332 0 115	Special Education Secretary Salary	37,001	38,791	37,346	37,346	37,811	465	465
2332 0 198	Sick Day Buy Back	500	125	500	500	500	0	0
2332 0 199	Insurance Buyout	500	500	500	0	0	-500	0
2332 0 211	Health Insurance	20,338	20,338	21,355	30,192	31,957	10,602	1,765
2332 0 212	Dental Insurance	616	616	622	1,144	1,144	522	0
2332 0 213	Life Insurance	67	67	101	68	68	-33	0
2332 0 214	Long Term Disability Insurance	155	155	155	159	159	4	0
2332 0 215	Employee Assistance Program	52	52	52	63	69	17	6
2332 0 220	FICA	9,088	8,962	9,115	9,287	9,322	207	35
2332 0 232	Retirement	12,499	10,622	15,605	15,923	15,973	368	50
2332 0 250	Unemployment Insurance	196	388	420	532	537	117	5
2332 0 260	Workers Compensation	0	0	357	425	383	26	-42

- 2320 0 580 Administrators often attend conferences, workshops, and meetings in the performance of their duties; also covers travel reimbursements.
- 2320 0 610 Account provides for a variety of office supplies, e.g., envelopes, letterheads, forms, printer cartridges, payroll/account payable checks, W2s, 1099s, Criminal Background Checks for Interns, toilet paper, paper towels, trash bags, light bulbs, paper, pens, folders, backup tapes, staples, etc.
- 2320 0 612 Expenses incurred for Opening Day Reception, Administrators/School Board retreats and other meetings. Increase based on actual expenditures for FY14.
- 2320 0 622 These funds provide electricity for the SAU business office.
- 2320 0 624 Account represents the portion of heating costs paid to the Town for SAU offices.
- 2320 0 641 Account provides publications of various professional organizations such as the American School Board Journal, Education Week, and the Journal of Staff Development.
- 2320 0 643 Funds have been reallocated to the district wide account 2230-0-643.
- 2320 0 650 Funds provide software and training in support of administrator evaluation of teachers, using BaselineEdge Talent Management Solution.
- 2320 0 730 Funds are provided to purchase 5 iPads for BaselineEdge evaluation model.
- 2320 0 810 These are professional memberships which allow SAU # 31 personnel to stay abreast of current practices: American Association of School Administrators; NH Association of School Administrators; Association of Supervision and Curriculum Development; NH ASCD; NH Association of School Business Officials; and NH Government Finance Officers Association.
- 2332 0 111 The Director of Student Services administers the Special Education, ESOL, and Homeless programs for the District.
- 2332 0 115 One secretary assists the Director in the Special Education office; 240 day contract. Salaries for classified staff are set according to the District's pay scales for those positions. The scale for 2014-15 represents a 1% increase over 2013-14 rates.

Account Number	Description	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Diff Prop vs Appr	Diff Prop vs Rev
2332 0 534	Postage	255	216	350	350	350	0	0
2332 0 550	Printing	500	479	500	500	600	100	100
2332 0 580	Travel / Conference	5,000	3,572	5,000	5,000	5,000	0	0
2332 0 610	Supplies	595	709	500	500	800	300	300
2332 0 810	Dues	2,203	2,171	2,354	2,300	2,300	-54	0
2600 0 520	Insurances	75,397	75,397	77,692	30,568	33,625	-44,067	3,057
2700 0 510	Regular Transportation	214,757	214,757	221,200	221,200	227,836	6,636	6,636
2722 0 514	Special Education Transportation	152,854	131,650	162,854	162,854	214,353	51,499	51,499
2723 0 513	Career / Technical Transportation	36,824	36,826	37,929	37,929	39,069	1,140	1,140
5240 0 880	Transfer to Food Services	0	423	0	0	0	0	0

- 2332 0 534 Correspondence regarding special education and related services
- 2332 0 550 Funds provide disc and printing for parent rights.
- 2332 0 580 Includes travel reimbursements for the Director and Building Coordinator with an additional \$1,200 added for transition coordinator's travel. Travel/conference money will provide opportunities for the Director of special education/student services to attend relevant workshops and classes throughout the school year and includes travel to out of district IEP meetings. Educational opportunities chosen will be in line with District needs and re-certification requirements. SPED Director also testifies and provides input to the DOE in Concord regarding Newmarket's needs and current future concerns regarding state policies and initiatives.
- 2332 0 810 Memberships in state and national organizations provide vital up-to-date information on State and Federal guidelines, changes in law, and important legal information on a monthly basis: NH Association of Special Education Administrators (NHASEA); NHSAA Special Education Support Center; NHSAA, NH School Administrators Association; NASP National Association of School Psychologist. Criminal Record checks for Interns working with our students 16 @ \$25.25
- 2600 0 520 During the FY14 school year we successfully negotiated a one-year contract with a new provider. That provider is now using a new experience rating model for the property liability coverage.
- 2700 0 510 Account provides funds for the contract for student transportation with First Student, which expires in June 2015. The amount shown is the FY14 cost with a 3% increase for five buses.
- 2722 0 514 The amount proposed is in line with the services currently being purchased in accordance with 2013-2014 Individualized Education Plans. The increase is due to one additional wheel chair student and two out-of-District placements. Transportation for the homeless has been transferred into its correct account.
- 2723 0 513 Account provides funds for the contract for student transportation to the Seacoast School of Technology with First Student, which expires in June 2015. The amount shown is the current cost with a 3% increase for one bus.

**Appendix A: Classified Wage Schedule**

The FY15 proposed wage schedule represents a 1% increase to the current FY14 wage schedule. Both scales are shown below.

POSITION	2013-14 WAGE SCHEDULE									
	1	2	3	4	5	6	7	8	9	10
<b>Assistants</b>										
Administrative Assistant I	11.85	12.26	12.39	13.17	13.67	14.21	14.78	15.36	15.98	16.62
Administrative Assistant II	13.31	13.78	14.26	14.80	15.35	15.97	16.60	17.27	17.96	18.67
<b>Buildings &amp; Grounds</b>										
Custodian	11.21	11.60	12.01	12.46	12.93	13.44	13.98	14.54	15.12	15.73
Head Custodian	17.93	18.55	19.20	19.93	20.67	21.50	22.36	23.25	24.18	25.15
<b>Food Services</b>										
Manager	11.24	11.64	12.04	12.49	12.96	13.48	14.02	14.58	15.16	15.77
Assistant Cook	9.61	9.94	10.29	10.68	11.08	11.51	11.98	12.45	12.96	13.47
Kitchen Tech	9.44	9.78	10.12	10.49	10.89	11.32	11.78	12.25	12.74	13.25
<b>Paraprofessionals</b>										
Paraprofessional	11.85	12.26	12.70	13.17	13.67	14.21	14.78	15.36	15.98	16.62
<b>Other Assignments</b>										
Tutors	15.86	16.41	16.99	17.62	18.28	19.02	19.78	20.56	21.39	22.25
Specialized Services	20.60	21.32	22.07	22.90	23.76	24.70	25.69	26.72	27.80	28.91
Bus Monitor	10.67	11.04	11.42	11.85	12.29	12.79	13.30	13.83	14.38	14.96

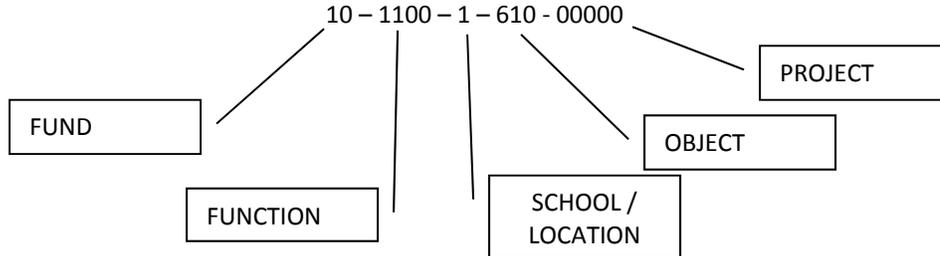
POSITION	2014-15 WAGE SCHEDULE									
	1	2	3	4	5	6	7	8	9	10
<b>Assistants</b>										
Administrative Assistant I	11.97	12.38	12.52	13.30	13.80	14.35	14.92	15.52	16.14	16.79
Administrative Assistant II	13.44	13.91	14.40	14.94	15.51	16.13	16.77	17.44	18.14	18.86
<b>Buildings &amp; Grounds</b>										
Custodian	11.32	11.72	12.13	12.59	13.06	13.58	14.12	14.69	15.27	15.88
Head Custodian	18.11	18.74	19.39	20.13	20.88	21.72	22.59	23.48	24.42	25.40
<b>Food Services</b>										
Manager	11.35	11.75	12.16	12.62	13.09	13.62	14.16	14.73	15.31	15.92
Assistant Cook	9.70	10.04	10.39	10.78	11.19	11.63	12.10	12.58	13.09	13.61
Kitchen Tech	9.54	9.87	10.22	10.60	11.00	11.44	11.89	12.37	12.86	13.38
<b>Paraprofessionals</b>										
Paraprofessional	11.97	12.38	12.82	13.30	13.80	14.35	14.92	15.52	16.14	16.79
<b>Other Assignments</b>										
Tutors	16.02	16.58	17.16	17.80	18.46	19.21	19.97	20.77	21.61	22.47
Specialized Services	20.81	21.53	22.29	23.13	23.99	24.95	25.95	26.99	28.07	29.20
Bus Monitor	10.77	11.15	11.54	11.97	12.41	12.91	13.43	13.97	14.53	15.11

Additional compensation for Administrative Assistants for their full-time service in Newmarket was established in FY13, and no change is proposed for FY15.

ASSISTANT LONGEVITY	DISTRICT YEARS OF FULL TIME SERVICE					
	6-10	11-15	16-20	21-25	26-30	31+
Amounts added to wages	500	700	900	1,500	2,000	4,000

**Appendix B: Accounting System**

Much of the financial data presented in this report is referenced by an account number that identifies the expense category. In the district’s accounting system, accounts are identified through a combination of four codes. For example, consumable supplies at the Elementary School are budgeted in the following account:



FUND		SCHOOL / LOCATION		OBJECT	
10	General	0	SAU / District	110 - 199	Salaries
20	Food Service	1	Elementary School	211 - 290	Benefits
22	Federal & State	2	Junior High School	300	Contracted Services
		3	High School	400	Purchased Property Services
				430	Maintenance Services
				431	Equipment Repair
				432	Copier Rental
				444	Computer Rental
				500	Other Purchased Services
				610	Supplies
				640	Books
				650	Software
				733	Furniture (Additional)
				734	Furniture (Replacement)
				735	Hardware
				738	Equipment (Additional)
				739	Equipment (Replace)
				810	Dues & Fees
				890	Miscellaneous
				910	Bond Principal
FUNCTION		FUNCTION			
1100	Regular Education	2210	Staff Development		
1200	Special Education	2220	Library Media		
1260	ESOL	2230	Technology		
1270	Gifted and Talented	2240	Assessment		
1300	Vocational Education	2310	School Board Services		
1400	Other Instructional	2320	SAU Administration		
1410	Cocurricular Activities	2332	SPED Administration		
1415	Athletics	2410	School Administration		
1430	Summer School	2600	Building / Maintenance		
	Other Learning				
1490	Activities	2620	Operation of Buildings		
2100	Pupil Services	2630	Grounds Maintenance		
2120	Guidance	2640	Equipment Maintenance		
2130	Health Services	2700	Student Transportation		
2140	Psychological Services		Operation of Non-		
2152	Speech Therapy	3000	Instructional Services		
2160	OT / PT		Facilities Acquisition &		
2200	Support Services	4000	Construction Services		
		4600	Building Improvements		
		5100	Debt Service		

**Explanation of Functions**

Regular Education	Activities that provide students with learning experiences to prepare them for activities as citizens, family members and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social, and/or emotional handicaps.
Special Education	Activities that provide services to students identified as having educational disabilities and needing specific services in order to benefit from education.
ESOL (English Speakers Of Other Languages)	Activities for students from homes where the English language is not the primary language spoken.
Gifted and Talented	Activities for students identified as being mentally gifted or talented.
Vocational Education	Activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.
Other Instructional	Activities that provide students in grades PreK-12 with learning experiences not included in the regular, special, or vocational functions.
Cocurricular Activities	School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Cocurricular activities normally supplement the regular instructional program.
Athletics	School-sponsored activities, under the guidance and supervision of district staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools.
Summer School	Instructional activities operated during the summer outside the regular school program.
Pupil Services	Activities designed to assess and improve the well-being of students and to supplement the teaching process.
Guidance	Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.
Health Services	Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
Psychological Services	Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.
Speech Therapy	Activities which identify, assess, and treat children with speech, hearing, and language impairments.
OT / PT	Activities which assess and provide treatment for physical and functional performance of students with educational disabilities.
Support Services	Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
Staff Development	Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.
Library Media	Activities concerned with the use of all teaching and learning resources in the school library media center.
Technology	Activities concerned with the use of computer hardware and software and other technologies for providing learning experiences for students and supporting staff and administrative functions.
Assessment	Activities concerned with the use of all teaching and learning resources to assess student learning.

School Board Services	Activities of the elected body which has been created according to State Law and vested with responsibilities for educational activities in a given administrative unit.
SAU Administration	Activities associated with the overall general administration of executive responsibility for the entire district.
SPED Administration	Services provided by special education coordination / director and similar administrative activities.
School Administration	Activities concerned with directing and managing the operation of a particular school.
Building / Maintenance	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.
Operation of Buildings	Activities concerned with keeping the physical plant clean and ready for daily use.
Equipment Maintenance	Activities involved in maintaining equipment owned or used by the school district.
Security Systems	Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.
Student Transportation	Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school and trips to school activities.
Special Ed. Transportation	Activities involved in operating vehicles specifically for the transportation of students with special transportation needs or for the transportation of special education students to programs away from the regular school.
Vocational Transportation	Activities involved in operating vehicles specifically for the transportation of students to vocational programs away from the regular school.
Athletic Transportation	Activities involved in operating vehicles specifically for the transportation of students to athletic events.
Field Trip Transportation	Activities involved in operating vehicles specifically for the transportation of students to museums and other educational venues for the purpose of enhancing academic programs.
Operation of Non-Instructional Services	Activities concerned with providing non-instructional services to students, staff, or the community.
Facilities Acquisition & Construction Services	Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
Building Improvements	Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
Debt Service	Servicing the debt of the school district, including payments of both principal and interest.
Fund Transfers	Transactions that withdraw money from one fund to be deposited in another fund. Each "transfer to" journal entry in one fund must have a complimentary "transfer from" entry in the fund that received the money.

**Appendix C: Cheat Sheet for Instructional Purposes**

<b>Name of Program</b>	<b>Description</b>	<b>Location of Usage</b>
AimsWeb	AIMSweb is a benchmark and progress monitoring system based on direct, frequent and continuous student assessment. The results are reported to students, parents, teachers and administrators via a web-based data management and reporting system to determine response to intervention. Used in math and reading within the district.	K-5 math and reading 6-8 Literacy
ALEKS	Acronym for Assessment and Learning in Knowledge Spaces is a web-based, assessment and learning system. Students in the district use the on line system for a math tutorial program combined with teacher direct instruction. Allows for 24/7 instruction from any web-based computer.	Used in a math lab situation for those students who need supplemental math instruction in grades 6-8 and 9-12. Parents in the district can also purchase individual licenses for their student individual use at home.
Common Core State Standards (CCSS)	Newly adopted standards in language arts and mathematics. These standards establish clear and consistent goals for learning that will prepare our children for college and the workforce.	PREK-12
Curriculum Connector	Formerly known as Techpaths - the online curriculum mapping system. Recently attached to the NHDOE's online package of Performance Tracker. Teachers can enter curriculum and attach it to the New Hampshire Grade Level Equivalents (GLE's) or CCSS.	Teachers in grades 6-12 are responsible for mapping in their content area.  Teachers in elem. school have science curriculum maps, and have begun to put in the math curriculum. Used in both schools/SAU
In Focus	Projector that can be mounted in a classroom ceiling to stand alone to project onto a white screen. Can be attached to one's desktop or laptop for lessons.	
Infinite Campus	Web-based system that serves as a data warehouse for student data such as attendance, behavior, schedules, assignments, grade book. Other modules of the system support communication, school services and reporting.	District-wide , with each building using it for its own needs
Campus Portal	Part of Infinite Campus for parents and students to be able to check on their own data such as attendance, feedback from teachers, homework, etc. Password needed for access and confidentiality. Parents at the elementary school use the program on a lees involved level.	6-12 K-5
Key Three Programs	Used in grades 2-12 for literacy strategies. Specifically there is a comprehension and vocabulary strand that offers to teachers strategies for all students to access comprehension skills. Provides consistency of strategies across the grade levels and content areas. We are currently exploring the additional program for writing	Grades 2-5 Grades 6-12

Name of Program	Description	Location of Usage
LINUX	Refers to a computer operating system that allows for free and open source software collaboration and can be installed on a variety of computer hardware.	
Mahara	Electronic portfolio system that allows for the creation of online communities.	
Moodle	Stands for Modular Object-Oriented Dynamic learning Environment that is a free and open-source learning platform. It can be a course management system and virtual learning environment	Used by teachers for courses, NEASC committee placed their committee work on Moodle
NEASC	New England Association of Schools and Colleges provides accreditation services for public and private institutions across the area. Using standards based system of accreditation based upon self-study and reflection, peer review and best practices, the Accreditation allows for ongoing self -improvement for a school and it programs. We have received accreditation with goals that we are working on to increase academic achievement.	NJSHS received accreditation in the Fall of 2012.
NECAP	New England Common Assessment Program – state-wide assessment used for accountability with the No Child Left Behind(NCLB) Act. Students are assessed in the fall for reading, writing, and math while science is assessed in the late spring. Adequate Yearly Progress (AYP) is determined by our scores in reading and math. Is currently being phased out for a different assessment/accountability system called Smarter Balanced Assessment.	Grades 3-8, grade 11 for reading and math, Grades 4,8, and 11 for science, Grades 5, 8, and 11 for writing
NWEA	Northwest Evaluation Association Adaptive student online assessment for students in the areas of math and reading skills. Allows for 24 hour turn-around in receiving student assessment data. Assessments are based on the New Hampshire Curriculum Frameworks. Beginning in the fall of 2014, the assessment will assess the newly adopted Common Core State Standards.	Grades 3-5 3x annually Grade 2, 6-9 twice annually
Lexile	Reading score from NWEA assessments that allow each student to select reading materials based on their ability.	Students and staff have access to the information
Olweus	Program for staff and students that focuses on how to prevent bullying in our schools. The program/training focuses on changing the norms to promote positive interactions and relationships that all students are experiencing. Culture committees exist for K-12 to promote the ongoing efforts of this program.	All staff in grades K-12 receives training in the philosophy and guidelines of our anti-bullying policy. Training is also made available to bus drivers, custodial staff, and substitutes.
REDCAT	All-in-one speaker audio system installed in classrooms that enables all students to be able to hear a teacher or any speaker from every point in the classroom.	Used in various classrooms in both buildings.

Name of Program	Description	Location of Usage
R.T.I.	Acronym for Response to Intervention that uses a tiered model for approaching increased student achievement. The program calls for frequent use of achievement data based on research-based instruction for academic achievement. Once the data is obtained, ensuing discussion can result in changing programming and instructional strategies for single and/or small groups of students.	Grades k-5 use in math and reading Form of RTI available in middle and high school lab form for both math and language arts. Formalized data teams exist at the elementary school that meets every other week for the purpose of evaluating student progress.
SmartBoard/Teamboard	This is known as an interactive whiteboard that allows for touch detection for user input. The screen is used to display the video output from a computer on its screen.	Available in both buildings
Smarter Balanced <a href="http://www.smarterbalanced.org">www.smarterbalanced.org</a>	This is the assessment program that is building the assessment that will replace the one that the state uses for NECAP assessments in 2014-15.	Students in grades 3-8 and 11. There is a possibility that students in grades 9 and 10 will also be assessed on certain areas.
T.I.G.E.R.	An integrated theater/guidance program that uses language geared towards elementary students to discuss bullying, why it isn't acceptable and how to respond to instances of bullying.	Students and staff in grades k-5
VHS	Virtual High School online learning that provides access to additional course offerings at the pre-college level	High school students
VLACS	<u>Virtual Learning Academy Charter School</u> . Provides online education for students and is free of charge to any student who lives in New Hampshire. Classes can be supplementary to a students' coursework at school. Students who use the VLACS are accessing a rigorous and personalized education.	
Performance Pathways	Online data warehouse providing free access to school district data from assessments (AIMSWeb, NWEA, and NECAP). Available on the New Hampshire Department of Education website by password access. System allows user to build reports based on academic achievement. Contains three programs; Performance Tracker, Curriculum Connector, and Assessment Builder.	Teachers, specialists, and administrators have access through a password operated site system to this data.
United Streaming Video	Video clips available for staff to integrate into classroom lessons.	Tech integrators use for classroom integration are also available to classroom teachers
Webspiration	Online visual thinking tool that allows for the building of idea maps and outlining. It can be used in conjunction with our Key Three comprehension strategies.	Available throughout the district on desktops.

**Appendix D:**

**Detailed Expense Comparisons**

Salaries (100's)	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference w/ Approved	Difference w/ Revised	Percent Change	
								Approved	Revised
Individual Contracts	951,294	900,866	896,175	916,842	918,118	21,943	1,276	2.45%	0.14%
Collective Bargaining Agreement	5,472,666	5,418,750	5,286,512	5,512,539	5,716,033	429,521	203,494	8.12%	3.69%
Classified Staff	1,405,384	1,398,627	1,469,067	1,621,439	1,693,706	224,639	72,267	15.29%	4.46%
Stipend Positions	204,765	165,827	226,293	231,911	230,547	4,254	(1,364)	1.88%	-0.59%
Substitutes for Professionals	69,400	143,135	89,640	90,140	94,750	5,110	4,610	5.70%	5.11%
Substitutes for Classified Staff	10,250	22,648	21,110	21,110	21,850	740	740	3.51%	3.51%
Sick Day Buy Back	38,726	39,072	42,335	42,735	46,010	3,675	3,275	8.68%	7.66%
Insurance Buyout	40,050	44,550	40,900	96,300	92,600	51,700	(3,700)	126.41%	-3.84%
<b>Grand Total</b>	<b>8,192,535</b>	<b>8,133,473</b>	<b>8,072,032</b>	<b>8,533,016</b>	<b>8,813,614</b>	<b>741,582</b>	<b>280,598</b>	<b>9.19%</b>	<b>3.29%</b>
<b>Benefits (200's)</b>									
Health Insurance (211)	2,121,322	2,101,238	2,182,112	1,636,025	1,819,691	(362,421)	183,666	-16.61%	11.23%
Dental Insurance (212)	68,115	68,553	68,689	70,408	71,260	2,571	852	3.74%	1.21%
Life Insurance (213)	4,333	4,331	4,227	4,165	4,194	(33)	29	-0.78%	0.70%
Long Term Disability Insurance (214)	11,716	11,905	11,612	11,886	12,415	803	529	6.92%	4.45%
Employee Assistance Program (215)	4,748	4,421	4,783	5,698	6,494	1,711	796	35.77%	13.97%
Wellness Activities (217)	5,191	2,334	6,855	6,213	3,400	(3,455)	(2,813)	-50.40%	-45.28%
FICA (220)	619,064	600,222	618,998	649,311	679,390	60,392	30,079	9.76%	4.63%
Retirement (232)	823,222	839,753	1,036,637	1,085,477	1,135,449	98,812	49,972	9.53%	4.60%
Unemployment Insurance (250)	18,197	42,400	38,200	47,652	50,711	12,511	3,059	32.75%	6.42%
Workers Compensation (260)	0	0	30,804	35,029	34,137	3,333	(892)	10.82%	-2.55%
Course Reimbursement (291, 292)	46,000	21,293	45,600	45,600	43,600	(2,000)	(2,000)	-4.39%	-4.39%
<b>Grand Total</b>	<b>3,721,909</b>	<b>3,696,451</b>	<b>4,048,517</b>	<b>3,597,464</b>	<b>3,860,740</b>	<b>(187,777)</b>	<b>263,276</b>	<b>-4.64%</b>	<b>7.32%</b>
<b>Contracted Services (300's)</b>									
Technical Contracted Support (300)	25,700	27,525	20,667	18,553	20,667	0	2,114	0.00%	11.40%
Special Education Services (323)	152,736	126,696	174,215	187,857	201,385	27,170	13,528	15.60%	7.20%
Extended School Year Program (329)	36,500	51,213	36,500	36,500	77,000	40,500	40,500	110.96%	110.96%
Assessment Programs (323)	8,800	8,489	0	800	0	0	(800)		100.00%
Enrichment Activities (323)	5,900	2,472	5,900	5,900	5,900	0	0	0.00%	0.00%
Athletic Officials (314)	19,136	13,120	19,696	19,696	19,696	0	0	0.00%	0.00%
Athletics Trainer (330)	12,000	12,000	12,000	12,000	12,000	0	0	0.00%	0.00%
Negotiations (370)	0	0	28,084	2,500	28,084	0	25,584	0.00%	
Legal Expenses (380)	10,000	34,912	13,000	35,000	35,000	22,000	0	169.23%	0.00%
Expense of Annual Meeting (381)	5,400	3,459	5,400	5,400	5,400	0	0	0.00%	0.00%
Auditing Fee (382)	15,000	16,340	15,000	15,000	17,000	2,000	2,000	13.33%	13.33%
<b>Grand Total</b>	<b>291,172</b>	<b>296,225</b>	<b>330,462</b>	<b>339,206</b>	<b>422,132</b>	<b>91,670</b>	<b>82,926</b>	<b>27.74%</b>	<b>24.45%</b>

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Purchased Property Services (400's)	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference w/ Approved	Difference w/ Revised	Percent Change	
								Approved	Revised
Equipment Repair (430)	7,828	2,539	8,483	11,590	8,483	0	(3,107)	0.00%	-26.81%
Repair & Maintenance (431)	87,443	97,845	92,559	100,703	97,669	5,110	(3,034)	5.52%	-3.01%
Rental Equipment - Copier (442)	53,000	43,478	50,800	51,700	37,300	(13,500)	(14,400)	-26.57%	-27.85%
Water & Sewer (411)	16,587	16,268	16,588	16,588	17,588	1,000	1,000	6.03%	6.03%
Rubbish Removal (421)	20,195	22,026	20,000	23,500	23,200	3,200	(300)	16.00%	-1.28%
Snow Removal (422)	5,500	453	5,500	5,500	4,000	(1,500)	(1,500)	-27.27%	-27.27%
Upkeep of Grounds (424)	10,900	12,695	11,080	11,080	14,940	3,860	3,860	34.84%	34.84%
Modular Lease (440)	14,220	10,665	0	0	0	0	0		
Heating System Repair (435)	10,000	907	10,000	10,000	10,000	0	0	0.00%	0.00%
Field Maintenance (425)	570	0	570	570	570	0	0	0.00%	0.00%
Computer Lease (444)	0	0	13,500	13,500	13,500	0	0	0.00%	0.00%
Building Repairs - Special (434)	8,906	11,994	0	0	0	0	0		
<b>Grand Total</b>	<b>235,149</b>	<b>218,869</b>	<b>229,080</b>	<b>244,731</b>	<b>227,250</b>	<b>(1,830)</b>	<b>(17,481)</b>	<b>-0.80%</b>	<b>-7.14%</b>
<b>Other Purchased Property Services (500's)</b>									
Regular Transportation (510)	214,757	214,757	221,200	221,200	227,836	6,636	6,636	3.00%	3.00%
Homeless Transportation (511)	27,508	4,176	13,000	13,000	17,000	4,000	4,000	30.77%	30.77%
504 Transportation (512)	0	592	0	0	0	0	0		
Career & Technical Transportation (513)	36,824	36,826	37,929	37,929	39,069	1,140	1,140	3.01%	3.01%
Special Education Transportation (514)	152,854	131,650	162,854	162,854	214,353	51,499	51,499	31.62%	31.62%
Field Trips (515)	20,625	12,470	15,625	11,795	16,000	375	4,205	2.40%	35.65%
Athletic Trips (516)	29,828	26,124	29,835	33,665	34,035	4,200	370	14.08%	1.10%
School-to-Work Transportation (517)	2,000	202	1,500	1,500	1,500	0	0	0.00%	0.00%
Insurances (520)	75,397	75,397	77,692	30,568	33,625	(44,067)	3,057	-56.72%	10.00%
Telephones (521 & 531)	21,000	44,095	49,500	39,600	42,600	(6,900)	3,000	-13.94%	7.58%
Internet (532)	0	0	0	26,000	28,620	28,620	2,620		
Postage (534)	7,205	6,141	7,950	7,250	7,550	(400)	300	-5.03%	4.14%
Advertising (540)	15,500	10,665	15,500	15,500	15,500	0	0	0.00%	0.00%
Printing (550)	2,053	5,176	4,100	8,725	10,200	6,100	1,475	148.78%	16.91%
Career & Technical Tuition (560)	114,120	99,900	127,980	127,980	127,980	0	0	0.00%	0.00%
Tuition - Handicapped (563)	350,000	424,584	368,500	368,500	615,000	246,500	246,500	66.89%	66.89%
Charter School SPED Services (564)	0	0	0	0	28,000	28,000	28,000		
Travel / Conferences (580)	53,533	47,169	52,650	59,050	62,100	9,450	3,050	17.95%	5.17%
<b>Grand Total</b>	<b>1,123,204</b>	<b>1,139,924</b>	<b>1,185,815</b>	<b>1,165,116</b>	<b>1,520,968</b>	<b>335,153</b>	<b>355,852</b>	<b>28.26%</b>	<b>30.54%</b>

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FY15 Budget  
November 21, 2013

Supplies 600's	2012-13 Approved	2012-13 Actual	2013-14 Approved	2013-14 Revised	2014-15 Proposal	Difference w/ Approved	Difference w/ Revised	Percent Change	
								Approved	Revised
Supplies (610)	118,250	119,768	202,097	106,674	247,709	45,612	141,035	22.57%	132.21%
Meeting Expenses (612)	200	742	400	600	1,700	1,300	1,100	325.00%	183.33%
Supplies - Grounds (616)	450	0	450	450	450	0	0	0.00%	0.00%
Supplies - Custodial (618)	34,550	34,013	36,700	36,700	37,100	400	400	1.09%	1.09%
Electricity (622)	139,347	128,574	144,622	145,122	143,172	(1,450)	(1,950)	-1.00%	-1.34%
Propane (623)	4,400	2,522	4,500	4,500	4,500	0	0	0.00%	0.00%
Fuel Oil (624)	141,824	155,699	226,550	207,393	213,890	(12,660)	6,497	-5.59%	3.13%
Gasoline (626)	100	0	300	300	300	0	0	0.00%	0.00%
Books & Periodicals (641)	55,927	37,113	500	49,288	500	0	(48,788)		-98.99%
Internet Services (643)	3,900	1,104	0	0	0	0	0		
Information Service Subscription & Fee (643)	63,889	70,522	78,069	78,069	76,874	(1,195)	(1,195)	-1.53%	-1.53%
Software (650)	51,899	42,884	17,150	35,355	31,483	14,333	(3,872)	83.57%	-10.95%
Wellness Supplies (695)	1,600	1,590	0	600	2,396	2,396	1,796		299.33%
<b>Grand Total</b>	<b>616,336</b>	<b>594,530</b>	<b>711,338</b>	<b>665,051</b>	<b>760,074</b>	<b>48,736</b>	<b>95,023</b>	<b>6.85%</b>	<b>14.29%</b>
<b>Equipment (700's)</b>									
New Equipment (730 & 741)	106,337	90,579	29,287	39,771	40,145	10,858	374	37.07%	0.94%
New Furniture (733)	1,541	0	0	0	0	0	0		
Replacement Furniture (737)	3,040	620	1,400	3,240	2,700	1,300	(540)	92.86%	-16.67%
Replacement Equipment (739)	46,803	26,997	56,390	60,390	48,000	(8,390)	(12,390)	-14.88%	-20.52%
<b>Grand Total</b>	<b>157,721</b>	<b>118,196</b>	<b>87,077</b>	<b>103,401</b>	<b>90,845</b>	<b>3,768</b>	<b>(12,556)</b>	<b>4.33%</b>	<b>-12.14%</b>
<b>Other Uses of Funds (800's)</b>									
Dues (810)	42,256	33,434	44,907	45,943	44,340	(567)	(1,603)	-1.26%	-3.49%
Severance Payouts (841)	43,950	95,850	85,650	100,950	108,300	22,650	7,350	26.44%	7.28%
Transfer to Food Service (880)	0	423	0	0	0	0	0		
Graduation, Assemblies, Other (890)	9,700	13,629	11,200	11,200	11,300	100	100	0.89%	0.89%
Bank Fees (891)	200	1,401	200	200	1,600	1,400	1,400	700.00%	700.00%
Recognitions & Awards (892)	0	795	0	0	800	800	800		
<b>Grand Total</b>	<b>96,106</b>	<b>145,532</b>	<b>141,957</b>	<b>158,293</b>	<b>166,340</b>	<b>24,383</b>	<b>8,047</b>	<b>17.18%</b>	<b>5.08%</b>

