

To the Residents of Landaff:

Below you will find the proposed school budget for the 2021-2022 school year. As you know we will be holding the 1st Zoom hearing next Monday February 8th at 7PM to discuss the budget and address your concerns. The explanation is lengthy, you might want to skip down and look at the numbers first. As always, I (Dale Locke) can be reached at 603 838 2308 for discussion and will be around this weekend if anyone wants to talk about this before the hearing.

Please remember that when I am referring to “school years” the year that I am referring to is the year that school ended in June. Hence this year is 2021 year since it ends in June 2021 and the budget below is for the 2022 year that ends in June of 2022.

There are key points that we need to understand before we dissect this budget. The first is that last year (2020) we were **\$300,000 under budget**. This was due to a out of district placement that we had to budget for but then were able to move back in district before the 2020 school year started. As a town we voted to refill our trust funds and to establish a tuition trust fund, these warrant articles totaled \$132,000 and were **completely paid for out of unused funds** from last year. The Board also voted to repave the parking lot and build a better shed to protect the oil tank and provide additional storage, once again these projects were paid with unused funds from 2020. Finally, and most importantly we **carried \$147,000 into 2021** to reduce the amount of money need to be raised by taxation (this is going to be important later).

Tuition costs from 2020 to 2021 increased by over \$240,000. For 2022 it is **down \$125,000**.

Staff salaries for 2022 are up \$15,000, this is due to normal increases and a **state mandated** increase of 4% to the teacher retirement contribution. Please note that this includes all staff at Blue School (Art, Music, Head Teacher, and others).

Special Education is budgeted for \$419,925 up **\$300,000**. This number includes an out of district placement as well as multiple one on one paraprofessionals. The Board wants to be **very clear** in that this number is an estimate at this point and the number may change before the final warrant article. We have been pushing heavily to determine what the actual cost will be of the out of district placement but at this point have not received adequate answers. We are currently budgeting \$275,000 of the \$419,925 listed above, for the out of district placement, but please understand that number could be higher or lower, as soon as we have a better understanding, we will adjust the budget accordingly.

The School Board is expecting to be significantly over budget this year. We intend to utilize the Special Education Trust Fund to prevent deficit spending for this year. We believe that we may wipe out most of that fund. Please recognize that at this point the only warrant article the Board wants to bring forth is the Budget, but we may have to change this if we full expend the Special Education Trust Fund.

We carried over \$147,000 from last year. We will not be able to do that next year which means that an additional \$147,000 will need to be raised by the taxpayers. This **means that if the final budget is up a**

total of \$200,000, and having \$0 dollars to carry over to next year, the net increase in money needed to be raised by taxation would be \$350,000.

The School Board has worked with the Select Board and the SAU to determine a rough path forward, but to be clear, **these numbers are ESTIMATES**, we will not know exact numbers until next Fall.

The School Board intends to utilize the entire tuition fund (\$50,000) for next year.

The Select Board has used between \$50-75,000 from unexpended funds in past years to help reduce the tax rate. I'm hoping for \$75,000 this year and will speak with the Board directly to confirm.

The SAU/Schoolboard intends to accrue the catastrophic aid (\$75,000) from the state as revenue this year to prevent having to raise that money from taxation. This number may be higher.

This would leave \$150,000 to be raised by taxation, or approximately \$3 on the mill rate, or \$300 per \$100,000 of evaluated property. I hope to have more precise numbers before voting.

LANDAFF SCHOOL DISTRICT PROPOSED BUDGET 2021-2022

		Expenditures	Adopted	Proposed
		<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
1100	REGULAR EDUCATION			
1100.110	Salaries & Benefits	\$132,623	\$135,721	\$149,906
1100.430	Repairs to Equipment	\$0	\$0	\$0
1100.433	Contracted Services	\$2,889	\$1,788	\$3,000
1100.561	Tuition	\$433,997	\$675,398	\$554,114
1100.590	Technology	\$1,345	\$1,700	\$1,700
1100.610	Teaching Supplies	\$6,900	\$2,000	\$3,000
1100.640	Textbooks	\$726	\$1,000	\$1,000
1100.641	Library/Audio-Visual	\$275	\$400	\$400
1100.730	New Equipment	\$13,147	\$100	\$100
1100.739	Replacement of Equipment	\$6,826	\$100	\$100
	TOTAL REGULAR EDUCATION	\$598,727	\$818,207	\$713,320
1200	SPECIAL EDUCATION			
1200.110	Salaries & Benefits	\$1,364	\$1,255	\$26,535
1200.310	Contracted Services	\$1,449	\$0	\$0
1200.560	Tuition	\$82,038	\$119,000	\$393,090
1200.610	Teaching Supplies	\$239	\$100	\$200
1200.640	Textbooks	\$0	\$100	\$100
1200.641	Library/Audio-Visual	\$0	\$0	\$0
1200.730	New Equipment	\$0	\$0	\$0

	TOTAL SPECIAL EDUCATION	\$85,089	\$120,455	\$419,925
1400	STUDENT ACTIVITIES			
1440.690	Student Activities	\$181	\$0	\$300
	TOTAL STUDENT ACTIVITIES	\$181	\$0	\$300
1840	EXTENDED DAY PRESCHOOL			
1840.110	Salaries & Benefits	\$4,411	\$0	\$7,222
	TOTAL EXTENDED DAY PRESCHOOL	\$4,411	\$0	\$7,222
2120	GUIDANCE DEPARTMENT			
2120.110	Salaries & Benefits	\$2,091	\$2,518	\$2,660
2120.610	Supplies	\$153	\$0	\$0
2120.640	Books	-	-	0
2125.370	Testing Services	-	3,000	3000
	TOTAL GUIDANCE DEPARTMENT	2,243	5,518	\$ 5,660
2130	HEALTH SERVICES			
2130.110	Salaries & Benefits	1,115	1,079	1112.17
2130.610	Health Supplies	153	200	200
	TOTAL HEALTH SERVICES	1,268	1,279	\$ 1,312
2140	STUDENT SERVICES			
2140.310	Psychological Services	1,796	2,555	4229.6
2150.330	Speech Services	33,058	19,050	14678.4
2160.314	Occupational Therapy Services	7,518	1,200	7000
	TOTAL STUDENT SERVICES	42,372	22,805	\$ 25,908
2210	IMPROVEMENT OF INSTRUCTION			
2213.114	Salaries - Administrative	-	-	\$ -

2213.320	Staff Development	<u>419</u>	<u>1,500</u>	<u>1500</u>
	IMPROVEMENT OF INSTRUCTION	419	1,500	1500
2220	EDUCATIONAL MEDIA SERVICES			
2223.739	Replacement Equipment	<u>-</u>	<u>-</u>	<u>\$ -</u>
	TOTAL EDUCATIONAL MEDIA	-	-	\$ -
2310	SCHOOL BOARD SERVICES			
2310.110	School Board Salaries	807	807	807
2312.110	School Board Clerk	748	743	743
2313.110	Treasurer	135	135	135
2314.380	Moderator	54	27	27
2315.390	Legal Expenses	1,572	2,000	2000
2317.390	Audit	7,401	7,500	7500
2319.390	Other Expenses	9,094	5,205	5205
2319.521	Insurances	<u>2,877</u>	<u>3,066</u>	<u>3066</u>
	TOTAL SCHOOL BOARD SERVICES	22,688	19,483	\$ 19,483
2320	SAU #35 SERVICES			
2320.351	SAU #35 Services	<u>26,891</u>	<u>30,725</u>	<u>39393</u>
	TOTAL SAU #35 SERVICES	26,891	30,725	\$ 39,393
2410	SCHOOL ADMIN SERVICES			
2410.591	Contracted Services	<u>2,226</u>	<u>769</u>	<u>769</u>
	TOTAL SCHOOL ADMIN	2,226	769	\$ 769
2600	OPERATION OF PLANT			
2600.110	Salaries & Benefits	2,277	4,217	4217

2600.433	Contracted Services	12,443	7,500	7500
2600.490	Repairs to Building	6,934	5,000	5000
2600.610	Supplies	458	2,000	2000
2600.622	Utilities	6,090	6,720	6720
2600.624	Fuel	2,471	2,400	2400
2600.733	New Equipment	-	100	100
2600.737	Replacement of Equipment	<u>92</u>	<u>-</u>	<u>100</u>
TOTAL OPS/MAINT OF PLANT		30,766	27,937	\$ 28,037
2700	TRANSPORTATION SERVICES			
2721.515	Contracted Transportation	42,284	44,220	45105
2722.515	Special Education Transportation	2,520	5,400	5400
2725.519	Field Trips	377	-	1000
2750.519	Other Transportation	<u>2,177</u>	<u>4,000</u>	<u>4000</u>
TOTAL TRANSPORT SERVICES		47,358	53,620	\$ 55,505
GENERAL FUND TOTALS		864,639	1,102,298	\$ 1,318,334
FEDERAL FUND TOTALS		30,000	30,000	30,000
FOOD SERVICE FUND		<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTALS		<u><u>894,639</u></u>	<u><u>1,132,298</u></u>	<u><u>\$ 1,348,334</u></u>

Respectfully Submitted,

Dale Locke

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