

# Preliminary Budget

## FY 2024

December 5, 2022

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### *Finance Committee*

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Jack Widmer, Chair

Brodie Deshaies

Stefanie King

Jim Pittman

# ESSER FUNDS

## *Elementary and Secondary School Emergency Relief Funds*

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ESSER 1	Total Grant	Committed
Reallocation		
2022	\$536,417	\$536,417
\$0.00		
ESSER II	Total Grant	Committed
Reallocation		
2023	\$2,928,158	\$2,928,158
\$0.00		

ESSER III	Total Grant	Committed
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# ESSER FUNDS

## *Elementary and Secondary School Emergency Relief Funds*

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What are ESSER Funds?

How can they be used?

What is the difference between ESSER Funds 1, II & III?

What priorities has the District set?

How does ESSER money impact the budgeting process?

Can ESSER Funds be used to lower the tax rate?

# BUDGET PROCESS

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- ✓ Input from teachers and staff members at each school
- ✓ School administrators present budget to superintendent and business administrator
- ✓ Superintendent and business administrator make adjustments
- ✓ School administrators present budget to Finance Committee
- ✓ Human Resources negotiate collective bargaining agreements
- ✓ Finance Committee includes makes adjustments
- ✓ Preliminary budget presented to the full board and public
- ✓ Proposed budget presented to the board for adoption at budget adoption hearing
- ✓ Deliberative Session to present recommended budget to the public

# ENROLLMENT

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<b>School</b>	<b>Last Year 2021-2022</b>	<b>Current Year 2022 - 2023</b>
<b>Effingham</b>	<b>99</b>	<b>104</b>
<b>Ossipee</b>	<b>273</b>	<b>287</b>
<b>New Durham</b>	<b>153</b>	<b>161</b>
<b>Tuftonboro</b>	<b>104</b>	<b>100</b>
<b>Carpenter</b>	<b>200</b>	<b>181</b>
<b>Crescent Lake</b>	<b>176</b>	<b>193</b>
<b>KRMS</b>	<b>375</b>	<b>388</b>
<b>KRHS &amp; LRTC</b>	<b>727</b>	<b>724</b>
<b>TOTAL</b>	<b>2107</b>	<b>2169</b>

# GENERAL FUND - EMPLOYEES

Expense Object	Budget	Actual	Budget	Proposed	Variance	%	
	2022	2022	2023	2024			
100	Wages	25,822,864	25,733,337	26,134,890	26,932,421	797,532	3.05%
211	Health/Life	9,052,961	8,010,933	9,705,827	10,504,969	799,142	8.23%
212	Dental	422,303	345,625	424,195	424,217	22	0.01%
214	Disability	48,100	51,497	48,073	55,099	7,026	14.62%
220	Fica	1,975,449	1,913,073	1,999,319	2,060,330	61,011	3.05%
230	NHRS	4,612,712	4,467,811	4,852,792	4,427,302	(425,490)	-8.77%
240	Tuition Reimbursement	195,600	143,683	195,600	195,600	-	0.00%
250	Unemployment	45,450	-	46,620	50,670	4,050	8.69%
260	Workers Comp	200,106	83,256	204,352	212,512	8,160	3.99%
270	Physical Examination	5,000	6,196	5,000	5,000	-	0.00%
<b>Employee Expense Sub-Total</b>		<b>42,380,545</b>	<b>40,755,412</b>	<b>43,616,668</b>	<b>44,868,120</b>	<b>1,251,452</b>	<b>2.87%</b>

# GENERAL FUND

Expense Object		Budget	Actual	Budget	Proposed	Variance	%
		2022	2022	2023	2024		
<b>320</b>	Professional Services	666,802	570,515	752,727	742,727	(10,000)	-1.33%
<b>329</b>	Health Services	409,050	587,860	581,333	610,399	29,067	5.00%
<b>330</b>	Athletic Services	122,130	114,972	122,530	134,900	12,370	10.10%
<b>340</b>	Technical Services	24,570	36,302	38,545	36,545	(2,000)	-5.19%
<b>380</b>	CPA Services	17,500	14,000	17,500	17,500	-	0.00%
<b>390</b>	Legal Services	38,500	38,492	40,000	40,000	-	0.00%
<b>411</b>	Water & Sewer	116,000	124,856	114,000	117,000	3,000	2.63%
<b>420</b>	Plant Operation Services	9,200	8,745	8,500	8,500	-	0.00%
<b>421</b>	Rubbish Disposal	66,300	75,598	63,800	67,800	4,000	6.27%
<b>422</b>	Snow Removal	121,150	210,467	118,900	159,000	40,100	33.73%
<b>424</b>	Grounds Care	144,150	143,959	154,250	151,250	(3,000)	-1.94%
<b>430</b>	Repairs & Maintenance	398,777	500,338	422,968	452,178	29,210	6.91%
<b>431</b>	Building Service Agreements	287,900	262,024	293,800	292,000	(1,800)	-0.61%
<b>442</b>	Copying	185,300	155,383	183,300	166,800	(16,500)	-9.00%
<b>519</b>	Contracted Transportation	116,000	-	80,000	76,000	(4,000)	-5.00%
<b>520</b>	Insurance	133,774	102,317	152,378	121,755	(30,623)	-20.10%
<b>531</b>	Telephone	77,200	51,312	57,400	54,500	(2,900)	-5.05%
<b>532</b>	Internet Access	33,800	128,546	33,800	44,520	10,720	31.72%
<b>534</b>	Postage	30,400	29,098	30,200	29,100	(1,100)	-3.64%
<b>540</b>	Advertising	3,200	9,366	3,200	4,000	800	25.00%
<b>550</b>	Printing	30,125	20,165	28,325	27,575	(750)	-2.65%
<b>561</b>	Tuition	1,492,000	1,227,685	1,837,000	1,887,000	50,000	2.72%

# GENERAL FUND - continued

Expense Object		Budget	Actual	Budget	Proposed	Variance	%
		2022	2022	2023	2024		
<b>580</b>	Travel	45,675	19,581	30,000	32,356	2,356	7.85%
<b>610</b>	General Supplies	702,876	591,556	641,546	641,546	0	0.00%
<b>611</b>	Testing Materials	70,495	72,111	90,516	90,516	0	0.00%
<b>622</b>	Electricity	588,950	741,129	623,700	668,700	45,000	7.22%
<b>623</b>	Bottled Gas	28,050	35,015	24,100	30,000	5,900	24.48%
<b>624</b>	Heating Oil	121,000	177,192	118,500	145,000	26,500	22.36%
<b>629</b>	Transportation Fuel	261,800	292,778	258,950	268,350	9,400	3.63%
<b>640</b>	Books & Other Printed Media	245,866	164,004	231,305	200,000	(31,305)	-13.53%
<b>650</b>	Computer Media Software	170,509	161,648	174,530	252,606	78,076	44.74%
<b>720</b>	Land & Building Improvements	3,500	3,500	3,500	2,500	(1,000)	-28.57%
<b>731</b>	New Equipment	482,346	418,532	424,307	428,184	3,877	0.91%
<b>733</b>	New Furniture	48,283	32,468	51,120	36,031	(15,089)	-29.52%
<b>735</b>	Replacement Equipment	277,802	219,106	333,216	482,171	148,955	44.70%
<b>736</b>	Replacement Vehicles	270,188	305,831	262,688	366,400	103,712	39.48%
<b>737</b>	Replacement Furniture	43,141	47,736	45,069	34,222	(10,847)	-24.07%
<b>810</b>	Dues and Fees	47,629	40,893	38,579	39,049	470	1.22%
<b>Other Expenses Subtotal</b>		<b>7,931,937</b>	<b>7,735,078</b>	<b>8,486,082</b>	<b>8,958,681</b>	<b>472,599</b>	<b>5.57%</b>



# COLLECTIVE BARGAINING AGREEMENT

Governor Wentworth Education Association

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## **Year 1**

Increase 3% plus step,  
CTE, Coach, & Extra Curricular Stipends

## **Year 2**

Increase 3% plus step,  
CTE, Coach, & Extra Curricular Stipends

## **Year 3**

Increase 3% plus step,  
CTE, Coach, & Extra Curricular Stipends

# WARRANT ARTICLES

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<b>Building &amp; Maintenance Warrant Article</b>	150,000	112,206	200,000	150,000	-50,000	-33.33%
<b>Turf Field Capital Reserve</b>	60,000	60,000	60,000	60,000	-	0.00%
<b>GWSSA Settlement</b>				-	-	0%
<b>GWEA Settlement</b>				-	-	0%
<b>GWAT Settlement</b>				-	-	0%
<b>Sub-Total Warrant Articles</b>	<b>210,000</b>	<b>172,206</b>	<b>260,000</b>	<b>210,000</b>	<b>-50,000</b>	<b>-19.23%</b>

# DEBT SERVICE

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<b>830</b>	Interest	1,440,870	1,440,870	1,526,610	1,608,316	85,741	5.95%
<b>910</b>	Principal	2,207,026	2,207,026	2,114,791	2,027,861	(92,236)	-4.18%
<b>Debt Service Sub-Total</b>		<b>3,647,896</b>	<b>3,647,896</b>	<b>3,641,401</b>	<b>3,636,176</b>	<b>(6,495)</b>	<b>-0.18%</b>

# DEFAULT BUDGET

<b>Expense Object</b>	<b>Budget</b>	<b>Proposed</b>	<b>Default</b>
	<b>2023</b>	<b>2024</b>	<b>2024</b>

<b>Employee Expense Sub-Total</b>	<b>43,616,667</b>	<b>44,868,120</b>	<b>44,667,386</b>
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<b>Other Expenses Subtotal</b>	<b>12,127,482</b>	<b>12,594,857</b>	<b>12,376,986</b>
GENERAL FUND TOTALS	55,744,150	57,462,977	57,044,373
FEDERAL FUND	1,300,000	1,300,000	1,300,000
FOOD SERVICE FUND	960,000	960,000	960,000
GRAND TOTAL ALL FUNDS	58,004,150	59,722,977	59,304,374
		<b>VARIANCE</b>	<b>(418,603)</b>

# IMPORTANT DATES TO REMEMBER

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January 9, 2023	Final Adoption Budget Hearing
January 10, 2023	Last Day for Collective Bargaining
January 10, 2023	Last Day for Petitioned Warrant Articles
January 30, 2023	Last Day to Post Warrant, Budget & Default Budget
January 18-27 2023	Filing for District Officers
February 4, 2023	Deliberative Session 10:00 AM