



LACONIA SCHOOL DISTRICT

FY22 PROPOSED BUDGET

Laconia School Board

Heather Lounsbury, Chairperson
Aaron Hayward, Vice Chairperson
Malcolm Murray
Dawn Johnson
Laura Dunn
Nick Grenon
Joe Cormier

Superintendent of Schools

Steve Tucker

Assistant Superintendent

Amy Hinds

Business Administrator

Christine Blouin

Revenue Sources

		MS-24 FY19-20	MS-24 FY20-21	MS-24 FY22 Estimate
<u>Revenue from State Sources</u>				
3111	Adequate Education Aid***	11,208,335	11,271,358	10,630,691
3210	Building Aid	693,263	681,203	670,195
3220	Kindergarten Aid	-	-	-
3230	Catastrophic Aid	74,356	169,307	169,307
3240	Area Vocational/Alt School	1,065,000	1,065,000	1,065,000
3260	Child Nutrition Grant	50,920	50,920	50,920
3261	Child Nutrition	16,650	16,650	16,650
	Total Revenue from State	13,108,524	13,254,438	12,602,763
<u>Revenue from Federal Sources</u>				
3249	Robotics Education Grant			
3290	Infrastructure Fund			
4300	Other Federal (Direct from Federal)	200,000	200,000	200,000
4520	TITLE I - X	1,523,940	1,523,940	1,523,940
4540	Vocational Education	186,845	186,845	186,845
4550	Adult Education	266,068	266,068	266,068
4560	Child Nutrition Programs	709,000	709,000	709,000
4570	Handicapped Programs	603,435	603,435	603,435
4580	Medicaid Reimbursements	495,644	642,007	642,007
4590	Grants from Other Sources	1,339,977	1,339,977	1,339,977
4591	Other Federal	524,995	524,995	524,995
	TOTAL REVENUE FROM FEDERAL	5,849,904	5,996,267	5,996,267
<u>Local Revenue Other Than Taxes</u>				
1316	Tuition - Adult Ed/ Alt Ed	175,000	75,000	75,000
1321	Tuition - Summer School	1,500	1,500	1,500
1332	Tuition - Handicap	20,000	20,000	20,000
1349	Tuition - Voc Ed	355,000	355,000	355,000
1710	Public Activities - Gate Receipts	5,000	5,000	5,000
1600	Food Sales	486,561	486,561	498,827
1900	Other Revenue - E-Rate	134,315	389,833	244,601
1912	Rental - Other	5,000	5,000	5,000
5250	Transfer from Trust Funds	179,142	375,000	1,300,423
	TOTAL REVENUE FROM LOCAL SOURCES	1,361,518	1,712,894	2,505,351
	Total Estimated Revenue	20,319,946	20,963,599	21,104,381
	Net Amount to be Raised by Taxes	20,658,985	21,312,818	21,917,232
	Total Revenues	40,978,931	42,276,417	43,021,613
<u>SUMMARY OF APPROPRIATIONS</u>				
21	GENERAL FUND	35,070,540	36,368,026	37,100,956
22	FEDERAL/STATE PROJECTS	4,645,260	4,645,260	4,645,260
25	NUTRITIONAL PROGRAMS	1,263,131	1,263,131	1,275,397
	TOTAL APPROPRIATION	40,978,931	42,276,417	43,021,613

Appendix B: Detail by object

Salaries (100's)	2018-19 Actual	2019-20 Actual	2020-21 Approved	2021-22 Proposal	Difference	% Change Approved
Individual Contracts	0	0	0	0	0	0.00%
Collective Bargaining Agreement (LEA)	9,338,567	10,135,750	10,566,265	10,961,054	394,789	3.74%
Collective Bargaining Agreement (EAL)	2,009,383	2,089,941	2,306,669	2,387,211	80,542	3.49%
Non-Union Staff	2,047,574	2,115,914	2,436,284	2,559,025	122,741	5.04%
Administrators	1,610,011	1,688,155	1,813,172	1,856,645	43,473	2.40%
Tutors	20,057	13,471	26,500	26,500	0	0.00%
Salary Adjustment Account	0	0	0	59,302	59,302	0.00%
Stipend Positions	164,131	164,317	199,071	199,071	0	0.00%
Substitutes for Professionals (LEA, EAL)	164,262	110,024	201,150	196,150	(5,000)	-2.49%
Substitutes for Non-Professional Staff (NU, LASS)	20,109	33,307	23,000	23,000	0	0.00%
Grand Total	15,374,094	16,350,878	17,572,111	18,267,958	695,847	3.96%
Benefits (200's)						
Health Insurance (211)	4,689,519	4,113,962	4,468,037	4,479,273	11,236	0.25%
Life/Disability Insurance (214)	10,191	10,834	10,000	11,700	1,700	17.00%
FICA (220)	1,217,503	1,304,924	1,407,273	1,439,604	32,331	2.30%
Retirement (231, 232, 233, 239)	2,607,679	2,863,419	3,060,951	3,746,598	685,647	22.40%
Course Reimbursement (240)	79,096	68,050	79,100	79,100	0	0.00%
Unemployment Insurance (250)	12,660	2,654	14,223	16,329	2,106	14.81%
Workers Compensation (260)	133,668	83,869	160,103	20,709	(139,394)	-87.07%
Leave Liability - Holding Account (290)	71,404	41,886	75,000	60,000	(15,000)	-20.00%
Contingency DW	13,780	0	0	0	0	0.00%
Grand Total	8,835,500	8,489,598	9,274,687	9,853,313	578,626	6.24%
Contracted Services (300's)						
Contracted Services (310's)	0	0	0	0	0	0.00%
Contracted Prof Ed Services (311)	0	0	0	0	0	0.00%
Special Education Services (312)	0	0	0	0	0	0.00%
PD and Training (320's)	86,760	81,196	118,400	120,000	1,600	1.35%
PD and Training (321) (LEA, EAL, NU)	0	0	0	0	0	0.00%
PD and Training (322) (Admin)	0	0	0	0	0	0.00%
Sp Ed Contracted Services + Materials (330's)	1,404,618	1,264,296	1,645,254	1,745,270	100,016	6.08%
Testing, Fees and Materials (331)	0	0	0	0	0	0.00%
Section 504 (332)	0	0	0	0	0	0.00%
Extended School Year Program (340)	42,488	30,952	59,011	72,888	13,877	23.52%
Athletic Services (350)	93,300	101,252	101,000	101,000	0	0.00%
Legal Expenses (380)	69,482	41,918	60,000	60,000	0	0.00%
Auditing Fee (381)	17,327	9,775	10,000	10,000	0	0.00%
Grand Total	1,713,974	1,529,389	1,993,665	2,109,158	115,493	5.79%
Purchased Property Services (400's)						
Water & Sewer (411)	53,718	43,197	60,209	76,716	16,507	27.42%
Contracted Services - Maintenance (430's)	562,322	869,532	410,703	427,598	16,895	4.11%
Contracted Services - Special Projects (431)	403,859	1,042,619	149,900	0	(149,900)	-100.00%
Contracted Services - Building (432)	0	0	0	0	0	0.00%
Contracted Services - Training (433)	0	0	0	0	0	0.00%
CIP - Architecture & Engineering (450)	150,000	143,835	260,004	301,889	41,885	16.11%
CIP - Improvements & Developments (490)	0	0	2	2	0	0.00%
Grand Total	1,169,899	2,099,184	880,818	806,205	(74,613)	-8.47%

Other Purchased Property Services (500's)	2018-19 Actual	2019-20 Actual	2020-21 Approved	2021-22 Proposal	Difference	% Change Approved
Regular Transportation (518)	412,293	388,334	425,067	438,805	13,738	3.23%
Handicapped Transportation (519)	308,304	223,256	327,357	284,449	(42,908)	-13.11%
Field Trips (510)	15,638	4,844	16,000	15,500	(500)	-3.13%
Athletic Trips (511)	46,590	36,922	61,500	62,000	500	0.81%
Insurances (520)	121,240	111,764	121,114	130,527	9,413	7.77%
Telephones (531)	20,521	18,395	27,412	26,712	(700)	-2.55%
Networking (532)	66,470	35,052	36,150	66,317	30,167	83.45%
Postage (534)	17,899	11,670	25,800	25,000	(800)	-3.10%
Advertising (540)	51,125	33,962	33,900	39,000	5,100	15.04%
Printing (550)	6,196	5,933	13,200	13,150	(50)	-0.38%
Tuition - Handicapped Public (561)	24,362	32,249	120,000	100,000	(20,000)	-16.67%
Tuition - Handicapped Non-Public (563)	674,350	783,400	1,074,827	778,526	(296,301)	-27.57%
Travel / Conferences (580)	15,137	11,418	30,000	21,750	(8,250)	-27.50%
Grand Total	1,780,125	1,697,198	2,312,327	2,001,736	(310,591)	-13.43%
Supplies 600's						
Supplies (610)	366,006	365,380	369,502	388,867	19,365	5.24%
Supplies - Custodial (610)	183,713	197,282	162,697	214,000	51,303	31.53%
Propane/Natural Gas (621)	293,908	211,344	273,952	279,315	5,363	1.96%
Electricity (622)	435,882	365,402	355,283	361,029	5,746	1.62%
Gasoline (626)	2,773	1,512	4,800	4,800	0	0.00%
Books & Periodicals (641)	76,505	89,467	83,385	106,400	23,015	27.60%
Software (642)	172,591	201,281	187,116	100,210	(86,906)	-46.44%
Grand Total	1,531,377	1,431,668	1,436,735	1,454,621	17,886	1.24%
Equipment (700's)						
Replacement Furniture (730)	44,937	37,420	26,000	14,400	(11,600)	-44.62%
New Furniture (740)	0	0	0	0	0	0.00%
New Equipment (741)	285,175	488,321	287,707	58,504	(229,203)	-79.67%
Replacement Equipment (742)	23,156	45,925	71,801	38,001	(33,800)	-47.07%
Grand Total	353,267	571,666	385,508	110,905	(274,603)	-71.23%
Other Uses of Funds (800's & 900's)						
Professional Dues and Fees (810)	27,965	31,958	44,242	42,100	(2,142)	-4.84%
Principal & Interest of Debt (830 & 910)	2,521,711	2,462,102	2,448,230	2,435,257	(12,973)	-0.53%
Graduation, Assemblies, Other (890-891)	18,644	28,054	19,700	19,700	0	0.00%
Transfer to Food Service, Federal Projects, and Trust Funds (930)	325,000	206,443	3	3	0	0.00%
Grand Total	2,893,320	2,728,557	2,512,175	2,497,060	(15,115)	-0.60%

Expense Comparisons by Function and Object

Summary data for the proposed FY22 Budget is shown in the charts that follow, with a comparison to the FY21 (current) Approved, the FY20 (last year) Actual Expenditures and the FY19 Actual Expenditures. These figures are the same as Appendix B, shown by the summary of function and object Totals.

Function	2018-19 Actual	2019-20 Actual	2020-21 Approved	2021-22 Proposal	Difference	% Change Approved
Regular Education (1100's)	7,155,316	7,875,160	8,066,399	8,362,567	296,168	3.67%
Special Education (1200's)	5,232,777	5,321,983	6,537,703	6,475,796	(61,907)	-0.95%
Vocational Education (1300's)	834,454	821,777	931,521	956,635	25,114	2.70%
Other Instruction (1400's)	298,135	302,839	326,571	337,571	11,000	3.37%
Adult and Continue Education (1600's)	86,268	83,870	100,844	87,290	(13,554)	-13.44%
Pupil Services (2100's)	1,400,691	1,438,552	1,623,320	1,704,210	80,890	4.98%
Staff Development (2212's, 2213's)	141,924	123,534	175,250	176,750	1,500	0.86%
Library Media (2222's, 2223's)	259,900	277,834	298,421	319,216	20,795	6.97%
Technology (2225's)	665,244	886,814	643,844	391,155	(252,689)	-39.25%
SAU / Board (2300's)	681,604	604,711	685,256	680,204	(5,052)	-0.74%
School Administration (2400's)	1,399,859	1,498,657	1,608,407	1,640,171	31,764	1.97%
Support Service Business (2500's)	278,238	295,481	294,496	303,111	8,615	2.93%
Building Maintenance (2600's)	2,681,205	3,479,644	2,342,243	2,294,859	(47,384)	-2.02%
Transportation (2700's)	782,825	653,355	829,924	800,754	(29,170)	-3.51%
Benefits (2900's)	8,756,404	8,421,547	9,195,587	9,833,515	637,928	6.94%
Building Improvements (4000's)	150,000	143,835	260,007	301,892	41,885	16.11%
Debt Service -Principal and Interest (5100's)	2,846,711	2,668,545	2,448,233	2,435,260	(12,973)	-0.53%
Grand Total	33,651,556	34,898,136	36,368,026	37,100,956	732,930	2.02%

Object	2018-19 Actual	2019-20 Actual	2020-21 Approved	2021-22 Proposal	Difference	% Change Approved
Salaries (100's)	15,374,094	16,351,003	17,572,111	18,267,958	695,847	3.96%
Benefits (200's)	8,835,500	8,489,598	9,274,687	9,853,313	578,626	6.24%
Contracted Services (300's)	1,713,974	1,529,389	1,993,665	2,109,158	115,493	5.79%
Purchased Property Services (400's)	1,169,899	2,099,184	880,818	806,205	(74,613)	-8.47%
Other Purchased Property Services (500's)	1,780,125	1,697,073	2,312,327	2,001,736	(310,591)	-13.43%
Supplies (600's)	1,531,377	1,431,668	1,436,735	1,454,621	17,886	1.24%
Furniture/Equipment (700's)	353,267	571,666	385,508	110,905	(274,603)	-71.23%
Other Uses of Funds (800's and 900's)	2,893,320	2,728,557	2,512,175	2,497,060	(15,115)	-0.60%
Grand Total	33,651,556	34,898,136	36,368,026	37,100,956	732,930	2.02%

The chart below shows that 76% of the FY22 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 out-of-district special education placements.

