



# LACONIA SCHOOL DISTRICT

## FY23 PROPOSED BUDGET

### **Laconia School Board**

Aaron Hayward, Chairperson  
Laura Dunn, Vice Chairperson  
Dawn Johnson  
Jennifer Anderson  
Nick Grenon  
Heather Drolet  
Jennifer Ulrich

### **Superintendent of Schools**

Steve Tucker

### **Assistant Superintendent**

Amy Hinds

Revenue Sources

		MS-24 FY20-21	MS-24 FY 21-22	MS-24 FY 22-23 Estimate
	<b>Revenue from State Sources</b>			
3111	Adequate Education Aid***	11,271,358	11,695,549	11,086,143
3210	Building Aid	681,203	670,195	563,629
3230	Sped Aid (Catastrophic Aid)	169,307	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
3290	Other State	-	-	-
	<b>TOTAL REVENUE FROM STATE</b>	<b>13,254,438</b>	<b>13,667,621</b>	<b>12,951,649</b>
	<b>REVENUE FROM FEDERAL SOURCES</b>			
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	201,208	201,208
4550	Adult Education	266,068	266,068	97,939
4560	Child Nutrition Programs	709,000	709,000	709,000
4570	Handicapped Programs	603,435	603,435	603,435
4580	Medicaid Reimbursements	642,007	597,797	600,000
4590	Grants from Other Sources	1,339,977	1,339,977	1,339,977
4591	Other Federal	524,995	524,995	524,995
	<b>TOTAL REVENUE FROM FEDERAL</b>	<b>5,996,267</b>	<b>5,966,420</b>	<b>5,800,494</b>
	<b>LOCAL REVENUE OTHER THAN TAXES</b>			
1316	Tuition - Adult Ed/ Alt Ed	75,000	-	80,000
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	498,827	498,827
1900	Other Revenue -	389,833	244,601	140,196
1912	Rental - Other	5,000	5,000	5,000
5250	Transfer from Trust Funds	375,000	354,775	350,000
1912	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,712,894</b>	<b>1,484,703</b>	<b>1,455,523</b>
	<b>Total Estimated Revenue</b>	<b>20,963,599</b>	<b>21,118,744</b>	<b>20,207,666</b>
	<b>Net Amount to be Raised by Taxes</b>	<b>21,312,818</b>	<b>21,917,232</b>	<b>24,410,061</b>
	<b>Total Revenues</b>	<b>42,276,417</b>	<b>43,035,976</b>	<b>44,617,727</b>
	<b>SUMMARY OF APPROPRIATIONS</b>			
21	GENERAL FUND	36,368,026	37,100,956	38,850,836
22	FEDERAL/STATE PROJECTS	4,645,260	4,659,623	4,491,494
25	NUTRITIONAL PROGRAMS	1,263,131	1,275,397	1,275,397
	<b>TOTAL APPROPRIATION</b>	<b>42,276,417</b>	<b>43,035,976</b>	<b>44,617,727</b>

**TAX RATE ESTIMATE**

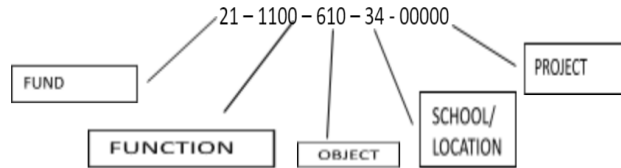
NET ASSESSED VALUATION
NET SCHOOL APPROPRIATION (LOCAL)
SCHOOL TAX PER \$1,000 VALUATION (LOCAL)
AMOUNT OF STATE GRANT***
AMOUNT OF STATE-WIDE TAX***
STATE WIDE EQUALIZED TAX RATE
TOTAL SCHOOL TAX RATE PER \$1,000
CHANGE IN TOTAL SCHOOL TAX RATE
***STATE GRANT PLUS STATE PROPERTY TAX EQUALS ADEQUATE EDUCATION AID
NET AMOUNT TO BE RAISED IN TAXES PLUS STATE PROPERTY TAX

MS-24 FY20-21	MS-24 FY 21-22	MS-24 FY23 Estimate
2,382,861,491	2,568,395,863	2,617,011,319
21,312,818	21,917,232	24,410,061
8.94	8.53	9.33
6,801,699	7,097,374	7,797,331
4,469,659	4,598,175	3,288,812
1.92	1.83	1.46
10.86	10.36	10.79
(0.65)	(0.50)	0.43
25,782,477	26,515,407	27,698,873

Appendix A:

Budget Guide

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 Middle School are budgeted in the following account:



<b>FUNDS</b>			
21	General Fund	641	Books
22	Federal Fund	642	Computer Software
25	Food Service Fund	740	New Furniture
		741	New Equipment
		742	Replacement of Equipment
		810	Dues & Fees
		830	Interest on Debt
		840	Contingency
		890	Other Expenses
		891	Contracted Services
		910	Principal of Debt
		930	Transfers
<b>SCHOOL</b>			
10	District Wide		
20	Elementary		
21	Woodland Heights		
22	Pleasant Street		
23	Elm Street		
34	Laconia Middle		
45	Laconia High		
60	Adult Education		
75	Career & Technical Education		
<b>OBJECTS</b>			
100-130	Salaries		
211-290	Benefits		
310-360	Purchased Professional Services		
411	Water & Sewer		
430-431	Contracted – Property Services		
450	CIP		
518	Transportation – EYP		
519	Transportation		
520	Insurance		
531 – 582	Other Purchased Services/Supplies		
610	Supplies		
621	Natural Gas		
622	Electricity		
626	Gasoline		
		<b>FUNCTIONS</b>	
		1100	Regular Education
		1200	Special Education
		1290	Special Education - EYP
		1300	Career & Technical Education
		1410	Co-curricular Activities
		1421	Athletics
		1430	Summer School Programs
		1600	Adult Education
		2112	Families in Transition
		2120	Guidance
		2134	Health Services
		2143	Psychology Services
		2152	Speech Services
		2160	OT/PT
		2212	Instruction & Curriculum Dev
		2213	Staff Training
		2222	Media Services

<b>FUNCTION</b>		<b>PROJECTS</b> are for Federal Funds only and will be zero for all other accounts.	
2225	Technology	In addition, some descriptions have been abbreviated due to space constraints.	
2290	Travel		
2310	School Board Services	These abbreviations are as follows:	
2317	Audit	WHS	Woodland Heights School
2318	Legal	PSS	Pleasant Street School
2319	Criminal Records + Advertising	ESS	Elm Street School
2321	Office of the Superintendent	LMS	Laconia Middle School
2331	Administrative Services	LHS	Laconia High School
2410	Office of the Principal	HSB	Harvard Street Building
2490	Other Support - Admin	AD ED	Adult Education
2510	Fiscal Services	CTE	Career & Technical Education
2620	Plant Operation & Maintenance	ESOL	English Speakers of Other Languages
2721	Regular Transportation K-12		
2722	Handicapped Transportation	FTE	Full Time Equivalent
2723	Transportation CTE	ALT ED	Alternative Education
2724	Transportation – Athletics	SP ED	Special Education
2725	Field Trips	Cont Serv	Contracted Services
2729	Transportation – Vocational	Equip	Equipment
2900	Holding Accounts	Bldg	Building
4100	CIP – Site Acquisition	Maint	Maintenance
4200	CIP – Improvement	DW	District Wide
4300	CIP – Architecture & Engineering	CRI	Computer Resources, Inc.
4400	CIP – Ed Specifications Dev	CIP	Capital Improvement Program
4500	CIP – Acquisition Cons. & Equip	EAL	Educational Assistants of Laconia
5100	Debt	LEA	Laconia Education Association
5221	Transfer to Food Service		(professional staff)
5222	Transfer to Federal Projects		
5252	Transfer to Expendable Trust		

**Appendix B: Detail by object**

Salaries (100's)	2019-20 Actual	2020-21 Actual	2021-22 Approved	2022-23 Proposal	Difference	% Change Approved
Collective Bargaining Agreement (LEA)	10,135,750	10,460,781	10,961,054	11,052,616	91,562	0.84%
Collective Bargaining Agreement (EAL)	2,069,081	2,119,028	2,365,953	2,398,468	32,515	1.37%
Non-Union Staff	2,136,774	2,294,485	2,580,283	2,635,147	54,864	2.13%
Administrators	1,688,155	1,801,455	1,856,645	1,917,784	61,139	3.29%
Tutors	13,471	6,882	26,500	30,500	4,000	15.09%
Salary Adjustment Account	0	0	59,302	60,000	698	0.00%
Stipend Positions	164,317	167,914	199,071	219,150	20,079	10.09%
Substitutes for Professionals (LEA, EAL)	110,024	157,418	196,150	196,150	0	0.00%
Substitutes for Non-Professional Staff (NU)	33,307	39,391	23,000	23,000	0	0.00%
<b>Grand Total</b>	<b>16,350,878</b>	<b>17,047,353</b>	<b>18,267,958</b>	<b>18,532,815</b>	<b>264,857</b>	<b>1.45%</b>
<b>Benefits (200's)</b>						
Health Insurance (211)	4,113,962	4,169,397	4,341,090	4,842,462	501,372	11.55%
Dental Insurance (212)	0	0	0	200,000	200,000	100.00%
Life/Disability Insurance (214)	10,834	12,322	11,700	13,500	1,800	15.38%
FICA (220)	1,304,924	1,400,606	1,439,604	1,486,537	46,933	3.26%
Retirement (231, 232, 233, 239)	2,863,419	3,185,517	3,746,598	3,839,917	93,319	2.49%
Course Reimbursement (240)	68,050	79,100	79,100	79,100	0	0.00%
Unemployment Insurance (250)	2,654	0	16,329	17,662	1,333	8.16%
Workers Compensation (260)	83,869	129,752	158,892	150,267	(8,625)	-5.43%
Leave Liability - Holding Account (290)	41,886	93,424	60,000	65,000	5,000	8.33%
Contingency DW	0	0	0	1	1	0.00%
<b>Grand Total</b>	<b>8,489,598</b>	<b>9,070,118</b>	<b>9,853,313</b>	<b>10,694,446</b>	<b>841,133</b>	<b>8.54%</b>
<b>Contracted Services (300's)</b>						
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)	81,196	83,363	121,500	115,775	(5,725)	-4.71%
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)	1,264,296	1,421,442	1,746,770	2,065,608	318,838	18.25%
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)	30,952	37,417	72,888	66,567	(6,321)	-8.67%
Athletic Services (350)	101,252	87,503	101,000	102,700	1,700	1.68%
Legal Expenses (380)	41,918	27,409	60,000	60,000	0	0.00%
Auditing Fee (381)	9,775	4,370	10,000	10,000	0	0.00%
<b>Grand Total</b>	<b>1,529,389</b>	<b>1,661,503</b>	<b>2,112,158</b>	<b>2,420,650</b>	<b>308,492</b>	<b>14.61%</b>
<b>Purchased Property Services (400's)</b>						
Water & Sewer (411)	43,197	47,950	76,716	89,743	13,027	16.98%
Contracted Services - Maintenance (430's)	869,532	462,257	427,598	469,240	41,642	9.74%
Contracted Services - Special Projects (431)	1,042,619	200,772	0	54,015	54,015	0.00%
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)	143,835	295,348	301,889	307,648	5,759	1.91%
CIP - Improvements & Developments (490)	0	0	2	2	0	0.00%

Other Purchased Property Services (500's)	2019-20 Actual	2020-21 Actual	2021-22 Approved	2022-23 Proposal	Difference	% Change Approved
Regular Transportation (518)	388,334	379,500	438,805	453,929	15,124	3.45%
Handicapped Transportation (519)	223,256	250,565	284,449	373,354	88,905	31.26%
Field Trips (510)	4,844	530	15,500	13,500	(2,000)	-12.90%
Athletic Trips (511)	36,922	32,368	62,000	48,800	(13,200)	-21.29%
Insurances (520)	111,764	123,909	130,527	144,754	14,227	10.90%
Telephones (531)	18,395	17,856	26,712	26,562	(150)	-0.56%
Networking (532)	35,052	66,012	66,317	66,317	0	0.00%
Postage (534)	11,670	22,674	24,500	22,500	(2,000)	-8.16%
Advertising (540)	33,962	26,024	39,000	39,000	0	0.00%
Printing (550)	5,933	4,751	11,650	10,050	(1,600)	-13.73%
Tuition - Handicapped Public (561)	32,249	62,004	100,000	140,000	40,000	40.00%
Tuition - Handicapped Non-Public (563)	783,400	893,046	778,526	799,314	20,788	2.67%
Travel / Conferences (580)	11,418	6,937	21,000	21,000	0	0.00%
<b>Grand Total</b>	<b>1,697,198</b>	<b>1,886,176</b>	<b>1,998,986</b>	<b>2,159,080</b>	<b>160,094</b>	<b>8.01%</b>
<b>Supplies 600's</b>						
Supplies (610)	365,380	355,034	387,867	401,346	13,479	3.48%
Supplies - Custodial (610)	197,282	152,965	214,000	239,225	25,225	11.79%
Propane/Natural Gas (621)	201,397	242,932	263,490	318,850	55,360	21.01%
Electricity (622)	375,349	400,531	376,854	430,380	53,526	14.20%
Gasoline (626)	1,512	1,036	4,800	4,800	0	0.00%
Books & Periodicals (641)	89,467	61,379	106,400	85,773	(20,627)	-19.39%
Software (642)	201,281	156,029	100,210	177,987	77,777	77.61%
<b>Grand Total</b>	<b>1,431,668</b>	<b>1,369,907</b>	<b>1,453,621</b>	<b>1,658,361</b>	<b>204,740</b>	<b>14.08%</b>
<b>Equipment (700's)</b>						
Replacement Furniture (730)	79,928	40,193	31,900	34,845	2,945	9.23%
New Furniture (740)	0	0	0	0	0	0.00%
New Equipment (741)	445,812	405,417	41,004	206,041	165,037	402.49%
Replacement Equipment (742)	45,925	47,962	38,001	37,701	(300)	-0.79%
<b>Grand Total</b>	<b>571,666</b>	<b>493,571</b>	<b>110,905</b>	<b>278,587</b>	<b>167,682</b>	<b>151.19%</b>
<b>Other Uses of Funds (800's &amp; 900's)</b>						
Professional Dues and Fees (810)	31,958	29,337	42,850	40,350	(2,500)	-5.83%
Principal & Interest of Debt (830 & 910)	2,462,102	2,445,010	2,435,257	2,128,546	(306,711)	-12.59%
Graduation, Assemblies, Other (890-891)	28,054	17,066	19,700	17,350	(2,350)	-11.93%
Transfer to Food Service, Federal Projects and Trust Funds (930)	206,443	1,000,000	3	3	0	0.00%
<b>Grand Total</b>	<b>2,728,557</b>	<b>3,491,413</b>	<b>2,497,810</b>	<b>2,186,249</b>	<b>(311,561)</b>	<b>-12.47%</b>

**Expense Comparisons by Function and Object**

Summary data for the proposed FY23 Budget is shown in the charts that follow, with a comparison to the FY22 (current) Approved, the FY21 (last year) Actual Expenditures and the FY20 Actual Expenditures. These figures are the same as Appendix B, shown by the summary of function and object Totals.

Function	2019-20 Actual	2020-21 Actual	2021-22 Approved	2022-23 Proposal	Difference	% Change Approved
Regular Education (1100's)	7,862,141	7,960,211	8,362,567	8,457,266	94,699	1.13%
Special Education (1200's)	5,335,001	5,800,071	6,475,796	6,859,178	383,382	5.92%
Vocational Education (1300's)	821,777	828,330	956,635	956,699	64	0.01%
Other Instruction (1400's)	302,839	280,499	337,571	360,700	23,129	6.85%
Adult and Continue Education (1600's)	83,870	75,724	87,290	87,675	385	0.44%
Pupil Services (2100's)	1,438,552	1,595,373	1,704,210	1,653,214	(50,996)	-2.99%
Staff Development (2212's, 2213's)	123,534	130,310	176,750	171,025	(5,725)	-3.24%
Library Media (2222's, 2223's)	277,834	283,218	319,216	321,815	2,599	0.81%
Technology (2225's)	886,814	792,289	391,155	674,582	283,427	72.46%
SAU / Board (2300's)	604,711	575,578	678,704	685,737	7,033	1.04%
School Administration (2400's)	1,498,657	1,598,982	1,640,171	1,679,859	39,688	2.42%
Support Service Business (2500's)	295,481	299,906	304,611	316,344	11,733	3.85%
Building Maintenance (2600's)	3,479,644	2,411,539	2,294,859	2,625,613	330,754	14.41%
Transportation (2700's)	653,355	662,964	800,754	889,583	88,829	11.09%
Benefits (2900's)	8,421,547	8,991,018	9,833,515	10,675,346	841,831	8.56%
Building Improvements (4000's)	143,835	295,348	301,892	307,651	5,759	1.91%
Debt Service -Principal and Interest (5100's)	2,668,545	3,445,010	2,435,260	2,128,549	(306,711)	-12.59%
<b>Grand Total</b>	<b>34,898,136</b>	<b>36,026,369</b>	<b>37,100,956</b>	<b>38,850,836</b>	<b>1,749,880</b>	<b>4.72%</b>

Object	2019-20 Actual	2020-21 Actual	2021-22 Approved	2022-23 Proposal	Difference	% Change Approved
Salaries (100's)	16,351,003	17,047,353	18,267,958	18,532,815	264,857	1.45%
Benefits (200's)	8,489,598	9,070,118	9,853,313	10,694,446	841,133	8.54%
Contracted Services (300's)	1,529,389	1,661,503	2,112,158	2,420,650	308,492	14.61%
Purchased Property Services (400's)	2,099,184	1,006,327	806,205	920,648	114,443	14.20%
Other Purchased Property Services (500's)	1,697,073	1,886,176	1,998,986	2,159,080	160,094	8.01%
Supplies (600's)	1,431,668	1,369,907	1,453,621	1,658,361	204,740	14.08%
Furniture/Equipment (700's)	571,666	493,571	110,905	278,587	167,682	151.19%
Other Uses of Funds (800's and 900's)	2,728,557	3,491,413	2,497,810	2,186,249	(311,561)	-12.47%
<b>Grand Total</b>	<b>34,898,136</b>	<b>36,026,369</b>	<b>37,100,956</b>	<b>38,850,836</b>	<b>1,749,880</b>	<b>4.72%</b>



The chart below shows that 76% of the FY23 District budget proposal consists 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.

