

Public Notice of Meeting
WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL BOARD MEETING
Tuesday, November 12, 2019
Wilton-Lyndeborough Cooperative M/H School-Media Room
6:30 p.m.

- I. CALL TO ORDER-Matthew Ballou-Chair**
- II. ADJUSTMENTS TO THE AGENDA**
- III. PUBLIC COMMENTS:** This is the public's opportunity to speak to items on the agenda. In the interest of preserving individual privacy and due process rights, the Board requests that comments (including complaints) regarding individual employees or students be directed to the Superintendent in accord with the processes set forth in School Board Policies KE and KEB.
- IV. BOARD CORRESPONDENCE**
 - a. Reports**
 - i. Superintendent's Report
 - ii. Business Administrator's Report
 - iii. Principals' Reports
 - iv. Curriculum Coordinator's Report
 - b. Letters/Information**
 - i. Enrollment
- V. CONSENT AGENDA**
- VI. 7:00PM JOINT BOARD & BUDGET COMMITTEE SESSION**
 - a. FY 2020-2021**
 - i. LCS/FRES
 - ii. Technology
 - iii. Special Education
 - iv. Facilities
- VII. PUBLIC COMMENTS**
- VIII. SCHOOL BOARD VACANCY**
- IX. ACTION ITEMS**
 - a. Approve Minutes of Previous Meeting**
 - b. Budget Discovery**
 - c. Policies**
 - i. BDE-School Board Officers-3rd Read
- X. COMMITTEE REPORTS**
 - i. Budget Liaison
 - ii. Negotiations
- XI. RESIGNATIONS/APPOINTMENTS/LEAVES**
 - i. Resignation-Andrew Stevens-IT Support-FRES/LCS
 - ii. Resignation-Mary Anne Hamlin-SPED Para-WLC
 - iii. Retirement-Brian Bagley, Principal WLC (at year end)
 - iv. Resignation-Dream Dawn, ABA Therapist-LCS
 - v. Transfer-Jillian Lundstrom-ABA Therapist-LCS
 - vi. Hired-Alex Chambers, SPED Para-FRES

XII. BOARD BUDGET DISCUSSION

XIII. PUBLIC COMMENTS

XIV. SCHOOL BOARD MEMBER COMMENTS

XV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)

- i. Negotiations
- ii. Personnel Matter

XVI. ADJOURNMENT

INFORMATION: Next School Board Meeting-November 26, 6:30 PM at WLC-Media Room

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

SUPERINTENDENT'S REPORT
November 12, 2019

A good deal of time has been spent in preparing for the special meeting that was held on Saturday November 9. The presentation that was presented to the community was posted for advance viewing on November 6. The administration has communicated with the DRA and the Department of Education to ensure that regardless of the outcome of the meeting, all paper work is ready to submit first thing on Tuesday November 12. If the warrant does not pass, the DRA will use the information already prepared. If the warrant does pass documents that are adjusted to reflect new revenue numbers and other items include:

- A copy of the signed warrant
- Minutes of the Special Meeting
- A vote tally as verified by the School District Clerk
- Updated financial documents

I attended the Select Board meeting for the Town of Wilton on Monday November 4. Board members made inquiries as to how the School District came to be in the financial situation we are in, what is being done to expedite the setting of the tax rate, as well as what could be done in the future to reduce cost to the tax payers. At the request of the Select Board, the administration provided a list of all staff, their position and their salaries. The question and answer period lasted about 45 minutes.

We continue to work on the 2020-21 budget and will be presenting more areas of the budget. There will be continued adjustments made to the budget as we move forward so the bottom line will continue to vary. We will be getting our insurance rates by November 15.

With the addition of one new fifth grade student, both sections of fifth grade now have 27 students in them. This is two students more than the "Class Size" policy strives to meet. Mr. LaRoche met with both teachers who were pleased to see that interviews were taking place and that they had input into the kind of assistance they need. For at least a short term solution, we will be moving a teacher aide into the classroom split between the classrooms in accordance with the collective bargaining agreement.

In response to requests for a full review of the financial issues that caused the budget deficit, the school board is being given information from an outside accounting firm at the meeting on November 12. This information will hopefully be guidance in how to proceed.

I responded to a letter from a WLC student by meeting with her. She inquired about having more options for Vegan diets within our food service program. Our conversation revolved around having an understanding of the student concerns, the regulations that the school district needs to meet around nutritional standards from the federal government and gaining a better understanding of the student interest in this matter. We also discussed the participation in dissection labs and I assured the student that if they had an objection, they would be given an alternative assignment.

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Business Office Board Report – November

An Early Check In on Food Service Program – *(data as of September)*

Free & Reduced:

The District receives an additional \$ 1,854.38 for each child designated as F&R in the current funding formula for adequacy. First day of school packets were sent home with families including this paperwork. In addition, F&R applications are online.

The District's Free and Reduced numbers are up 1% from prior year (154 students district-wide in September vs 145 prior year).

	<u>FY19 % F&R</u>	<u>FY20 % F&R</u>
LCS	30.9%	20.7%
FRES	26.8%	28.9%
WLC	<u>24.3%</u>	<u>26.8%</u>
TOTAL	26.0%	27.1%

Breakfast Meal Participation – September (year-over-year):

The “Reduced” designation is free this year for breakfast, this is new from last year. Breakfast meal counts/participation rates are pretty consistent over prior years with the exception of LCS due to enrollment. The Food Service Director (FSD) has been doing a lot of training around what constitutes a meal with her staff. FSD is using software to analyze our offerings to ensure compliance. For example, it was determined through this process that our bagels were not compliant and so is offering smaller bagels as part of the meal, and the big bagels are considered an a la carte item. The FSD is offering breakfast twice at FRES and WLC before school and a grab and go offering time later on for students who miss breakfast before school.

<u>FY</u> <u>19</u>	<u>Meals</u> <u>per Day</u>	<u>Meals</u> <u>per Day</u> <u>F&R</u>	<u>Daily</u> <u>Total</u> <u>Part Rt</u>	<u>Daily</u> <u>F&R</u> <u>Part Rt</u>
LCS	13	5	18.7%	25.6%
FRES	28	19	13.3%	33.6%
WLC	<u>31</u>	<u>22</u>	<u>11.4%</u>	<u>32.3%</u>
TOTAL	73	46	13.0%	31.8%

<u>FY</u> <u>20</u>	<u>Meals</u> <u>per Day</u>	<u>Meals</u> <u>per Day</u> <u>F&R</u>	<u>Daily</u> <u>Total</u> <u>Part Rt</u>	<u>Daily</u> <u>F&R</u> <u>Part Rt</u>
LCS	4	1	6.9%	9.2%
FRES	40	23	16.9%	33.5%
WLC	<u>27</u>	<u>17</u>	<u>9.7%</u>	<u>22.6%</u>
TOTAL	70	41	12.4%	26.4%

Lunch Meal Participation – September (year-over-year):

Lunch meal counts/participation is fairly consistent with prior year. LCS is down slightly because of enrollment. There are four meal options being offered each day.

FY 19	<u>Meals per Day</u>	<u>Meals per Day F&R</u>	<u>Daily Total Part Rt</u>	<u>Daily F&R Part Rt</u>
LCS	19	9	28.3%	40.9%
FRES	77	34	36.2%	59.5%
WLC	<u>99</u>	<u>41</u>	<u>35.8%</u>	<u>60.6%</u>
TOTAL	195	83	35.1%	57.3%

FY 20	<u>Meals per Day</u>	<u>Meals per Day F&R</u>	<u>Daily Total Part Rt</u>	<u>Daily F&R Part Rt</u>
LCS	13	4	23.1%	34.6%
FRES	87	37	36.9%	54.3%
WLC	<u>104</u>	<u>41</u>	<u>37.7%</u>	<u>55.7%</u>
TOTAL	204	82	35.9%	53.5%

Student Debt (as of October 31, 2019)

Student debt has decreased \$ 1,145.57 since FYE June 30, 2019. Every two weeks, the FSD is generating bills for all students district-wide. These letters are generated from our software, MealTime and are emailed or mailed to parents.

<u>Total Amount Owed per Meal Time</u>	\$ 17,899.52
# Students	276
Total Amount Owed 6/30/19	\$ 19,045.09
Amount of Reduction	\$ 1,145.57

Inactive Students –

Currently, \$5,342.60 of student debt is for 122 Inactive students (average of \$43.79 owed per student).

As per State Agency and our Auditors, we wrote off \$ 4,148.76 in student debt associated with Inactive students at FYE June 30, 2019 from our General Ledger as it is considered uncollectible. It is the recommendation of the FSD to not write this off in our source system, MealTime, as she often finds that families move out of town and then move back. Up for consideration could be writing off under a certain dollar threshold (e.g. \$10).

Active Students –

Currently, there is \$ 12,540.52 debt for 152 Active students (average of \$82.50 owed per student).

<u>Active Student Debt by Status:</u>	<u># Students</u>	<u>Amount</u>	<u>%</u>
Free & Reduced Status	46	\$ 3,975.42	32%
<u>Paid Status</u>	<u>106</u>	<u>\$ 8,565.10</u>	<u>68%</u>
Total	148	\$ 12,540.52	100%

Active Status – Free & Reduced (\$ 3,975.42) – By Location:

Student debt for F&R students seems to be more of an issue for the upper schools. This is most likely student debt associated with a la carte items. In the future, this will not be an issue as the district is no longer a la carte purchases for accounts with a negative balance in their meal account. However, we currently have the challenging work of collecting student debt owed from families that are F&R status, totaling \$ 3,975.42.

	<u># Students</u>	<u>Amount</u>
LCS	4	\$ 21.85
FRES	21	\$ 2,133.45
WLC	21	\$ 1,820.12

Active Status – Paid (\$ 8,565.10):

	<u># Families</u>	<u>Amount</u>
LCS	8	\$ 61.17
FRES	40	\$ 3,576.56
WLC	49	\$ 4,927.37

- 17 families owe greater than \$100 (totals \$ 6,520.57, or 76%)
- 5 families owe greater than \$400 (totals \$ 4,535.70, or 53%)
- 1 family owes \$ 2,515.90, or 29%

WILTON-LYNDEBOROUGH COOPERATIVE
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Brian Bagley, Principal
Sarah Edmunds, Assistant Principal

Amanda J. Kovaliv, School Counseling Coordinator
Ashley Goggin, Middle School Counselor

WLC Principal Report
November 12, 2019

NEASC completed their visit October 31st. They presented a quick review to the teachers. The presentation opened up with the chair of the committee describing our school as special. A long list of commendations and a short list of recommendations were presented. It was a thorough and complete review of our school and they were very impressed by the quality of education and the commitment to our students which included culture and climate and social/emotional progress that's been made. Recommendations included continuing the writing of curriculum, continue with implementing higher level thinking and providing PD that will support it. Once I get the complete report I will share it with you. Listed below is our Vision of the Graduate and our core values and beliefs. It was a year and a half process of determining the values and beliefs that best fit our school. Teachers' parents and the community played a role

Vision of the Graduate:

The WLC Graduate will be an effective communicator, a strong collaborator, a creative problem solver, a self-directed learner, and a responsible citizen.

We believe:

- All students have the potential to achieve.
- Lifelong learning is achieved through a broad range of experiences.
- A safe, productive, and inclusive learning environment is vital.
- Students, parents and staff share responsibility for open communication to maintain a thriving school community.

We value:

- Achievement
- Collaboration
- Diversity
- Integrity
- Responsibility

WLC students and staff celebrated Red Ribbon Week October 21-25, a week that educates students about drug abuse and prevention, and promotes awareness surrounding this issue. The school community came together by participating in a variety of specific 'theme days.' Some of the highlights included, "wear red day," "wear orange for Unity day," and "twin day: Friends Don't Let Friends Do Drugs." We also had a guest speaker, Mary McGarry from the CDR United States Public Health Service, provide an eye opening presentation on vaping. The Red Ribbon campaign brings millions of people together to raise awareness regarding the need for alcohol, tobacco and other drug and violence prevention, early intervention, and treatment services. It is the largest, most visible prevention awareness campaign observed annually in the United States.

WLC is proud to announce our very first College Application Day for the graduating class of 2020 on Wednesday, November 20 at 9:00AM-11:00AM. On this day all seniors will have the opportunity to apply for FREE to ALL New Hampshire Colleges and universities, this is an incredible opportunity. All students that apply will be eligible to win \$500.00 college scholarship towards the college of their choice!

The National Honor Society inducted 10 new members on Wednesday November 6. Congratulations to Anabelle Bergstrom, Mikayla Broderick, Harrison Brown, Christie Lanfear, Ross Lanfear, Ethan Legere, Sophia Sistachs, Sam Townsend, Karne Vich and Samantha Yurcak.

AD Report

BV Soccer

Head Coach: Kristin Schwab

Record: 11-6

of players: 17

Seeded 5th and lost in the preliminary round to #12 Lin-Wood 1-0 after 2 overtimes and 6 rounds of penalty kicks
Seniors Dylan Pfeil and Jack Schwab were voted to the Granite State Conference 1st Team

GV Soccer

Head Coach: Dan Ayotte

Assistant Coach: Pete Simo

Record: 10-7

of players: 19

Seeded 10th and lost in the preliminary round to #7 Concord Christian 4-3 in overtime
Sophomore Elisabeth Jacob was voted to the Granite State Conference 1st Team

Boys MS Soccer

Head Coach: Dan Nelson

Assistant Coach: Nick Lord

Record: 5-9

of players: 14

Lost to #1 Candia in the quarterfinal round after defeating PMA in the preliminary round

Girls MS Soccer

Head Coach: Malin Segal

of players: 13

Record: 0-11-1

Did not qualify for the playoffs

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Robert LaRoche, Principal

Jo Anne Dufour, School Counselor

Principal Report

Intro: Over the past three months the topic of educational programing has come up many times. Districts and schools have particular systems and practices they use to meet the needs of the students. FRES and LCS are no different and the programs that are utilized affect the budget due to staffing and materials. This report is meant to explain some of these programs.

Primer: When a classroom teacher has a struggling student and has exhausted all ideas, they may refer the child to the Student Support Team (SST). The work done by the general education teacher is considered Tier I instruction. The SST is made up of support staff such as the Reading teacher, WIN teacher, counselor, etc. They may offer strategies, make observations, or assist through the WIN program.

Using data from various assessments such as STAR 360 and Quick Phonics Screener, a student may receive support from the What I Need (WIN) program. A WIN teacher will work with the student in the content area of need, assessing along the way. We are fortunate to have three additional members of the WIN team in the form of Title I Tutors. These instructors are grant funded certified teachers. In addition, FRES has a Reading Teacher to work with students in need of a specific specialized reading program such as Orton-Gillingham or Wilson Reading. This is considered Tier II instruction.

If a student does not respond to this intervention (RTI) the team will convene with special education and may recommend testing to determine if the child has a learning disability. If testing proves out, the child will receive an Individualized Education Plan (IEP). This is Tier III instruction. A case manager will be assigned to the IEP and specialized services will be provided. These services may take place in the general education classroom or in a separate setting. Some children will require a substantially separate program and much of their day will be spent in a small group or individual setting with specialized instruction. This is not common and most children are best served in the general education class with in-class support. That support might be a special education teacher or paraprofessional. The special educator modifies and/or adapts curriculum in conjunction with the classroom teacher to allow the student to access the curriculum. All children, no matter their level of disability or need spends some of their school day in a general education setting in order to be with model academic peers and for social connections.

Tier II: A couple of successes coming from the Tier II program are: creation of student data bank, reduction of referrals to special education by two thirds, establishment of a summer

academy program, introduction of a co teaching model to expand each year. Some of our work moving forward will be to maintain the Tier II services since this is only year three, and become more efficient and effective with our Tier III program. Some very positive things are happening in both schools and teachers should be commended for their work. For example, of the current first grade students who attended full day kindergarten at LCS, 80% were at or above grade level in September. That is a very high achievement. Evidence shows that investing in Tier II support early provides long term benefits.

Goals and Objectives: A common occurrence is that when there is no Tier II available, a child may jump right to testing and end up with an IEP when Tier II might be the least restrictive environment for learning. Offering too much support will not help a child develop the necessary skills to succeed as they progress through the educational system. LCS and FRES are fortunate to have Tier II support. Not only is it good for the students, it is also a prudent approach to academic support. The aim is always to teach the requisite skills for a student to reach independence and to have strategies that often come with fading support over time. Although the academic content increases, the skills used to learn should adapt to that increase in demand.

Strategic Plan: I have been working closely with the Director of Student Services Ned Pratt to assess the past and current practices in special education. In particular, we are looking at how and where services are delivered to students and we feel that this can be improved upon through examining how IEP's are written and how services are provided, either in the general education classroom or in a separate setting. Teachers will receive training on pushing services in to the classroom as well as guiding the paraprofessionals in their role as academic support. This approach will be phased in as quickly as possible while still maintaining the established services for the students. This will be a primary focus in a school improvement plan.

Thank you,
Bob LaRoche

Wilton-Lyndeborough Cooperative School District-SAU #63

District Curriculum Coordinator

Julie S. Heon, Ed. D.

192 Forest Road Lyndeborough, NH 03082

603-732-9273

Curriculum Report: November 12, 2019

Professional Learning

The annual Innovations in Learning Conference was in Concord where I attended sessions about extended learning opportunities, 21st century career skills, leadership, educating the whole child, VLACS charter school offerings, international education, and project-based learning.

I also attended the monthly curriculum, instruction, and assessment regional meeting. We debriefed the various sessions from the Innovations in Learning Conference and discussed ideas for implementation. We also reviewed logistics for state testing as well as the struggles all schools face regarding students with challenges.

Two grants were approved this month that will provide additional staff professional learning in specific areas. WLC will focus on climate and culture for the school community and grades K-5 will receive on-going training for our math program pilot.

Curriculum

During the recent WLC accreditation visit by the New England Association of Schools and Colleges, I explained our curriculum work over the last two years and our plans going forward. The main focus of our professional learning community time each week by interdisciplinary teams is performance assessment. I provided resources to the teams for creating challenging assessments and ways to provide feedback about assessments and student work. The teams are creating and revising rigorous assessments and receiving feedback from each other in order to improve them during their meetings. Also during the accreditation visit, our Universal Design for Learning team explained their work and how providing students different options in how to learn has resulted in improved student achievement.

I regularly attend the middle school team meetings. We have been working on various challenge options in all subject areas for each learning unit. More and more students are attempting the options and thereby extending their learning.

Assessment

Students in grades K-8 will complete the end of quarter STAR 360 assessments. Teachers will analyze the data in order to plan instruction and provide intervention as needed.

Students in grades 3-8 will take topic related modular assessments provided by the state testing system throughout the year. These are short, quiz-like questions on various parts of the grade level curriculum in the format of the state test.

Respectfully submitted,
Julie Heon, Curriculum Coordinator

Enrollment 2019-2020
Wilton-Lyndeborough Cooperative School District

[illegible]

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**Student Support Services Expense Budget Presentation
To School Committee & Budget Committee
November 12, 2019**

Student Support Services Three Budget Year Comparison (Lines 1070 to 1154)

- FY 19 Expended: \$1,061,260
FY 20 Budget: \$867,346
FY 21 Proposed: \$1,053,890
- 18.3% (-\$193,914) *Reduction* FY19 Expended to FY20 Budget
21.5% (\$186,544) Increase FY20 Budget to FY 21 Proposed
.7% (\$7,370) *Reduction* FY19 Expended to FY 21 Proposed

There is a significant variance in the FY19 Expended to FY 20 Budget with significant increase in the FY 20 Budget to FY 21 Proposed. However the FY19 Expended, when compared to the FY 21 Proposed, is a .7% decrease.

Why the \$193,914 Reduction from FY19 Expended to FY20 Budget?

- The main driver appears to be Out of District Tuitions (lines 1092-1096)
\$637,380 in FY 19 Expended to \$425,096 in FY 20 Budget
 $\$637,380 - \$425,096 = \$212,284$
\$212,284 decreased from FY 19 Expended to FY 20 Budget
- Special Education Transportation is the other significant variance (lines 1151-1154)
Increase from \$102,256 FY 19 Expended to \$153,946 FY 20 Budget
 $\$153,946 - \$102,256 = \$51,690$
\$51,690 Increase from FY19 Expended to FY 20 Budget
- Other line item positive and negative variances totaling a net increase approximately of \$35,000

Increases Over \$500

Line 1070 - General Supplies MS = \$550
Line 1072 - General Supplies FRES = \$634
Line 1074 - Books MS = \$1,752
Line 1082 - New Equip FRES = \$798
Line 1128 - Audiological Testing FRES = \$500
Lines 1129-1131 PT Services = \$1897
Line 1142 - SPED Legal = \$775

TOTAL = \$6906

Decreases Over \$500

Line 1087 - Medicaid Fees = \$3,842
Lines 1089-91 - 504 = \$2,575
Lines 1097-1102 - 504 = \$1,577
Lines 1103-06 - Psych Testing = \$6,680
Lines 1107-1109 - Assoc Psych = \$2,805
Lines 1119-22 - S/L = \$14,409
Lines 1132-34 - OT = \$5,867
Lines 1135-37 - RDG = \$1,216
Lines 1138-41 - Other SSS = \$3,311

TOTAL = \$42,282

VARIANCE = \$35,376

Why the \$186,544 Increase from FY20 Budget to FY21 Proposed?

- OOD Tuitions (lines 1092-1096) increased from \$425,096 in FY 20 Budget to \$525,300 in FY 21 Proposed. This \$100,204 increase includes \$100,000 for potential OOD placements. The actual OOD increase not including the 100k is \$204.
 $\$525,300 - \$425,096 = \$100,204$
- \$10,815 Increase for SPED Summer Contracted Services (line1088)
- \$10,000 Increase in 504 Programming from Gen Ed to Student Support Services – (lines 1089-1091 & lines 1097 – 1102)
- \$26,750 Reduction in School Psychologist as that position is now budgeted in salaries – (lines 1107-1109)
- \$64,557 Increase in Speech/Language, Occupational Therapy, Physical Therapy, and Specialized Reading Contracted Services Support - (lines 1119-1122 & 1129 – 1137)
- Other smaller line item positive and negative variances totaling a net increase of approximately \$28,000. \$20,350 accountable for item variances \$500 and over.

Increases Over \$500

Line 1071- General Supplies HS = \$1,300

Line 1076 – Books FRES = \$1,200

Lines 1078 -80 – Software = \$3,500

Lines 1081 -86 – Equip = \$2,200

Lines 1103-06 –Psych Testing = \$7,800

Lines 1112-1115 - ABA Travel = \$1,750

Lines 1116-18 – ABA Supplies = \$2,600

TOTAL = \$20,350

Decreases Over \$500

TOTAL = \$0

Why the \$7,370 Decrease from FY19 Expended to FY21 Proposed?

- \$112,074 Reduction in OOD Tuitions (\$637,374 to \$525,300) – (lines 1092-1096)
 $\$637,374 - \$525,300 = \$112,074$
- \$10,815 Increase for SPED Summer Contracted Services (line1088)
- \$5,850 Increase in 504 Programming from Gen Ed to Student Support Services – (lines 1089-1091 & lines 1097 – 1102)
- \$29,555 Reduction in School Psychologist as that position is now budgeted in salaries – (lines 1107-1109)
- \$44,687 Increase in Speech/Language, Occupational Therapy, Physical Therapy, and Specialized Reading Contracted Services Support - (lines 1119-1122 & 1129 – 1137)
- \$56,308 Increase in Special Ed Transportation – (lines 1151-1154)
- Other smaller line item positive and negative variances totaling a net increase of approximately \$24,000. \$20,350 is accountable for item variances over \$500.

Increases Over \$500	Decreases Over \$500
Line 1070 -73- General Supplies = \$2,892	
Line 1074-77 – Books = \$2,540	
Lines 1078 -80 – Software = \$2,890	
Lines 1081 -86 – Equip = \$4,356	
Lines 1103-06 –Psych Testing = \$1,120	
Lines 1112-1115 - ABA Travel = \$1,540	
Lines 1116-18 – ABA Supplies = \$2,812	
Lines 1126-28 – Audiological = \$1,250	
TOTAL = \$20,350	TOTAL = 0

Summary:

The Student Support Services budget serves a population of student whose needs vary year to year. This variance causes some conflict when preparing for the next year’s needs almost 8 months in advance of the new fiscal year.

The main driver of the Student Support Services budget is Out of District tuitions. While we cannot predict who will move in and move out of district, the request for the FY 21 budget provides for a realistic and responsible request for the upcoming year when the \$100,000 for unanticipated OOD placements is included.

The FY 21 proposed budget reflects as accurate a picture as possible for the Student Support Services needs for FY’21. While there is much fluctuation between the FY 19 Expended figures and the FY 21 Proposed budget, there is only a .7% decrease between these two years. The budget presented for FY 21 is a very realistic budget when compared with the last full year of actual expenditures (FY 19).

I look forward to our conversation on November 12th.

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Bryan K. Lane Superintendent of Schools	Ned Pratt Director of Student Support Services	Lizabeth Baker Business Administrator
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Budget Discussion – Draft #2

The Draft 2 General Fund budget is \$ 12,808,826.86, down \$ 62,455 from Draft 1, as follows:

DRAFT 1 GENERAL FUND			\$ 12,871,281.86
REMOVE \$60K CAP RESERVE			\$ (60,000.00)
CHANGES TO SOFTWARE ACCOUNTS:	DRAFT 1	DRAFT 2	CHANGES
1100.650.11.T0000	\$ 7,786.00	\$ 11,000.00	\$ 3,214.00
2410.650.11.T0000	\$ 5,247.00	\$ 5,785.00	\$ 538.00
1100.650.12.T0000	\$ 2,100.00	\$ 400.00	\$ (1,700.00)
2410.650.12.T0000	\$ 1,784.00	\$ 981.00	\$ (803.00)
2844.650.11.T0000	\$ 4,895.00	\$ 6,645.00	\$ 1,750.00
2844.650.12.T0000	\$ 1,208.00	\$ 2,901.00	\$ 1,693.00
2321.650.01.T0000	\$ 14,259.00	\$ 7,112.00	\$ (7,147.00)
TOTAL	\$ 37,279.00	\$ 34,824.00	\$ (2,455.00)
DRAFT 2 GENERAL FUND			\$ 12,808,826.86

Salary and employee benefit accounts represent 72.5% of the budget. This evening we will discuss: Technology, Sped, and Facilities which will finish covering all parts of the General Fund budget.

Year-over-year, the budget is currently up \$ 555,595. This is mainly due to salaries and benefits, as previously discussed. Although the non-salary and benefit accounts reflect a decrease of \$77,255, this is somewhat misleading given that debt service is decreasing \$320,000. It is worth noting the parts of the budget that make up this amount:

OOD Tuition: (564)	\$	144,870	Contingency
Equipment: (700's)			
Chromeblocks	\$	23,430	New
Security Cameras	\$	12,000	New
Café Tables	\$	10,800	New
Fres Slide	\$	10,000	New
Total	\$	56,230	
Food Service Shortage	\$	35,000	Contingency
Copiers	\$	23,634	Actuals
Software	\$	17,489	Actuals & Some New Software
OT Services	\$	12,950	Actuals
Reading Services	\$	13,854	Actuals
Legal	\$	12,000	Actuals
ESY - Contracted Svcs	\$	10,815	Actuals
Total	\$	326,842	

Object code analysis:

OBJECT CODE	DESCRIPTION	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY21 PROPOSED	\$ INCR (DECR)	% INCR (DECR)
100	SALARIES	\$ 5,754,007	\$ 6,024,947	\$ 6,019,201	\$ 6,338,095	\$ 318,894	5.3%
200	BENEFITS - EMPLOYEE	\$ 2,574,565	\$ 2,733,786	\$ 2,691,719	\$ 2,993,973	\$ 302,254	11.2%
240, 290	BENEFITS - TUITION AND PROF DEV	\$ 43,501	\$ 22,984	\$ 52,598	\$ 64,300	\$ 11,702	22.2%
300-500	PURCHASED SERVICES	\$ 1,630,922	\$ 1,811,231	\$ 1,707,159	\$ 1,901,636	\$ 194,477	11.4%
600	SUPPLIES	\$ 472,066	\$ 471,273	\$ 563,266	\$ 595,609	\$ 32,343	5.7%
700	EQUIPMENT	\$ 189,626	\$ 103,806	\$ 146,685	\$ 202,144	\$ 55,459	37.8%
800	OTHER - DUE AND FEES	\$ 430,614	\$ 398,881	\$ 382,604	\$ 353,070	\$ (29,535)	-7.7%
900	OTHER - FUND TRANSFERS	\$ 691,819	\$ 720,488	\$ 690,000	\$ 360,000	\$ (330,000)	-47.8%
TOTAL		\$ 11,787,120	\$ 12,287,398	\$ 12,253,232	\$ 12,808,827	\$ 555,595	4.5%

This demonstrates that object codes 100's and 200's -- salary and benefits -- are increasing \$632,850 from the previous year's budget. The FY20 budget was not accurate for actual salaries and benefits with a known shortfall this year of \$ 306,000.

As stated, the decrease in debt service is currently absorbed by special ed contingencies, equipment, and software and other items disclosed on the previous page.

Function code analysis:

<u>FUNC CODE</u>	<u>DESCRIPTION</u>	<u>FY18 ACTUAL</u>	<u>FY19 ACTUAL</u>	<u>FY20 BUDGET</u>	<u>FY21 PROPOSED</u>	<u>\$ INCR (DECR)</u>	<u>% INCR (DECR)</u>
1100	REGULAR ED	\$ 4,290,010	\$ 4,540,538	\$ 4,473,530	\$ 4,593,739	\$ 120,209	2.7%
1200	SPECIAL ED	\$ 1,435,205	\$ 1,590,811	\$ 1,375,152	\$ 1,677,221	\$ 302,069	22.0%
1300	VOCATIONAL	\$ 2,354	\$ 7,477	\$ 8,150	\$ 10,250	\$ 2,100	25.8%
1400	OTHER INSTRUCTIONAL	\$ 169,344	\$ 176,427	\$ 200,713	\$ 197,592	\$ (3,121)	-1.6%
2100	SUPPORT SVCS - STUDENTS	\$ 1,393,014	\$ 1,601,417	\$ 1,602,244	\$ 1,943,434	\$ 341,190	21.3%
2200	SUPPORT SVCS - STAFF	\$ 329,621	\$ 294,291	\$ 350,050	\$ 333,828	\$ (16,222)	-4.6%
2300	SUPPORT SVCS - GENL ADMIN	\$ 461,570	\$ 462,981	\$ 474,642	\$ 467,541	\$ (7,101)	-1.5%
2400	SUPPORT SVCS - SCHOOL ADMIN	\$ 808,168	\$ 758,719	\$ 777,592	\$ 677,029	\$ (100,563)	-12.9%
2500	FISCAL SVCS	\$ 315,068	\$ 274,262	\$ 298,754	\$ 316,520	\$ 17,766	5.9%
2600	OPERATION & MAINT	\$ 913,068	\$ 906,514	\$ 992,622	\$ 1,021,998	\$ 29,376	3.0%
2700	STUDENT TRANSPORTATION	\$ 375,461	\$ 409,607	\$ 474,302	\$ 486,142	\$ 11,840	2.5%
2800	INFORMATION SVCS	\$ 235,868	\$ 174,612	\$ 197,288	\$ 385,567	\$ 188,279	95.4%
2999	PERF INCENTIVES	\$ -	\$ 34,168	\$ 35,332	\$ 59,695	\$ 24,363	69.0%
4000	FACILITIES ACQUISITION	\$ -	\$ -	\$ 1	\$ 1	\$ -	0.0%
5100	DEBT SERVICE	\$ 966,550	\$ 950,088	\$ 932,860	\$ 603,268	\$ (329,593)	-35.3%
5221	TRANSFER TO FOOD SVC	\$ 36,819	\$ 45,488	\$ -	\$ 35,000	\$ 35,000	100.0%
5251	TRANSFER TO CAP RESERVES	\$ 55,000	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	-100.0%
TOTAL GEN FUND		\$ 11,787,120	\$ 12,287,398	\$ 12,253,232	\$ 12,808,827	\$ 555,595	4.5%

Software -- Increases in software:

<u>Item</u>	<u>Amount</u>	
Infinite Visions	\$ 3,600.00	4 New Users
Meraki	\$ 7,000.00	New subscription FY20 to continue
SNAP	\$ 700.00	
Turn It in	\$ 2,000.00	New
Team Viewer	\$ 1,000.00	
Asset Tiger	\$ 250.00	New subscription FY20 to continue
Hapara	\$ 1,200.00	New subscription FY20 to continue
MDM	\$ 600.00	New subscription FY20 to continue
Contingencies	\$ 3,550.00	
Total	\$ 19,900.00	

There are other requests for the FY21 Budget that are not currently included, as follows:

<u>NAME OF REQUESTOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
BETH BAKER	.5 POSITION FOR BUSINESS OFFICE TO 1.0 FTE	\$ 51,403.31
BETH BAKER	SUMMER INTERN FOR BUSINESS OFFICE, 40 8-HR DAYS @ \$10	\$ 3,200.00
BOB LAROCHE	GRADE 2 TEACHER (ASSUME M-9, FAMILY PLAN)	\$ 88,196.79
MARK KLINE	SUMMER INTERN FOR TECHNOLOGY	\$ 3,200.00
MARK KLINE	8 IPADS FOR KINDERGARTEN	\$ 2,440.00
BRIAN BAGLEY	ATHLETIC TRAINER	\$ 8,000.00
BRIAN BAGLEY	BASKETBALL RETRACTION SYSTEM	\$ 10,000.00
BRIAN BAGLEY	HIGH SCHOOL FIELD TRIP	\$ 5,000.00
BRIAN BAGLEY	AIR CONDITIONING	\$ 10,000.00
BRIAN BAGLEY	GREENHOUSE REPAIR	\$ 27,750.00
NED PRATT	SOCIAL WORKER (SALARY AND BENEFITS)	\$ 88,415.00
JULIE HEON	AIRFARE TO NATIONAL CONFERENCE	\$ 2,000.00
JULIE HEON	SUMMER ACADEMY	\$ 28,000.00
TOTAL		\$ 327,605.11

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.

HISTORICAL:

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21 - DRAFT 2</u>
GEN FUND - BUDGET	\$ 11,765,239	\$ 12,086,972	\$ 12,055,353	\$ 12,253,232	\$ 12,808,827
INCREASE (DECREASE)		\$ 321,733	\$ (31,619)	\$ 197,879	\$ 555,595
	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>		
GEN FUND - ACTUAL	\$ 11,622,221	\$ 11,977,602	\$ 12,287,398		
INCREASE (DECREASE)		\$ 355,381	\$ 309,796		
GEN FUND - BUDGET TO ACTUAL	\$ 143,018	\$ 109,370	\$ (232,045)		

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
2	04.2212.110.01.00000	Curriculum Coordinator Salaries	\$68,000.00	\$68,000.00	\$69,700.00	\$ 71,442.40		LB	\$1,742.40	2.5%
3	04.1100.112.02.00000	Teacher Salaries-MS	\$575,740.20	\$657,713.64	\$634,615.00	\$ 616,314.55		LB	-\$18,300.45	-2.9%
4	04.1100.112.03.00000	Teacher Salaries-HS	\$964,183.44	\$961,331.28	\$958,893.00	\$ 901,091.35		LB	-\$57,801.65	-6.0%
5	04.1100.112.11.00000	Teacher Salaries-FRES	\$920,310.32	\$940,699.33	\$934,165.00	\$ 970,414.60		LB	\$36,249.60	3.9%
6	04.1100.112.12.00000	Teacher Salaries-LCS	\$93,529.96	\$180,216.08	\$167,000.00	\$ 186,250.00		LB	\$19,250.00	11.5%
7	04.1210.112.02.00000	Special Education Teacher Salaries-MS	\$55,642.70	\$60,434.96	\$62,400.00	\$ 89,625.00		LB	\$27,225.00	43.6%
8	04.1210.112.03.00000	Special Education Teacher Salaries-HS	\$72,955.79	\$62,965.04	\$64,100.00	\$ 56,375.00		LB	-\$7,725.00	-12.1%
9	04.1210.112.11.00000	Special Education Teacher Salaries-FRES	\$138,225.30	\$147,127.55	\$148,500.00	\$ 142,500.00		LB	-\$6,000.00	-4.0%
10	04.1210.112.12.00000	Special Education Teacher Salaries-LCS	\$59,117.90	\$66,921.57	\$67,500.00	\$ 37,000.00		LB	-\$30,500.00	-45.2%
11	04.1410.112.02.00000	Co-Curricular Salaries - Academic-MS	\$9,603.08	\$11,559.94	\$9,800.00	\$ 11,560.00		LB	\$1,760.00	18.0%
12	04.1410.112.03.00000	Co-Curricular Salaries - Academic-HS	\$20,379.62	\$18,090.06	\$17,000.00	\$ 18,090.00		LB	\$1,090.00	6.4%
13	04.1410.112.11.00000	Co-Curricular Salaries - Academic FRES	\$3,475.00	\$4,695.00	\$13,200.00	\$ 4,695.00		LB	-\$8,505.00	-64.4%
14	04.1420.112.02.00000	Co-Curricular Salaries - Athletic-MS	\$13,668.08	\$17,791.06	\$14,000.00	\$ 17,791.00		LB	\$3,791.00	27.1%
15	04.1420.112.03.00000	Co-Curricular Salaries - Athletic-HS	\$29,679.42	\$33,886.94	\$36,000.00	\$ 33,887.00		LB	-\$2,113.00	-5.9%
16	04.2122.112.02.00000	Guidance Salaries-MS	\$24,170.13	\$24,646.78	\$45,312.00	\$ 42,000.00		LB	-\$3,312.00	-7.3%
17	04.2122.112.03.00000	Guidance Salaries-HS	\$71,120.28	\$76,782.52	\$77,436.00	\$ 77,595.40		LB	\$159.40	0.2%
18	04.2122.112.11.00000	Guidance Salaries-FRES	\$65,049.82	\$67,000.00	\$69,500.00	\$ 69,500.00		LB	\$0.00	0.0%
19	04.2134.112.02.00000	Nurses Salary-MS	\$22,016.82	\$25,788.73	\$26,550.00	\$ 26,100.00		LB	-\$450.00	-1.7%
20	04.2134.112.03.00000	Nurses Salary-HS	\$33,025.33	\$31,519.43	\$32,450.00	\$ 31,900.00		LB	-\$550.00	-1.7%
21	04.2134.112.11.00000	Nurses Salary-FRES	\$54,200.00	\$62,000.00	\$63,550.00	\$ 63,550.00		LB	\$0.00	0.0%
22	04.2134.112.12.00000	Nurses Salary-LCS	\$46,861.61	\$58,500.00	\$60,000.00	\$ 61,500.00		LB	\$1,500.00	2.5%
23	04.2140.112.01.00000	School Psychologist	\$0.00	\$0.00	\$0.00	\$ 70,000.00		LB	\$70,000.00	#DIV/0!
24	04.2149.112.01.00000	BCBA Other Admin Salary-SPED	\$71,400.00	\$73,400.00	\$73,200.00	\$ 79,000.00		LB	\$5,800.00	7.9%
25	04.2212.112.02.00000	Summer Curriculum Work -MS	\$5,206.66	\$562.43	\$2,000.00	\$ -		LB	-\$2,000.00	-100.0%
26	04.2212.112.03.00000	Summer Curriculum Work -HS	\$7,067.27	\$687.43	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
27	04.2212.112.11.00000	Summer Curriculum Work-FRES	\$9,463.91	\$1,500.00	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
28	04.2212.112.12.00000	Summer Curriculum Work-LCS	\$3,547.44	\$0.00	\$1,000.00	\$ -		LB	-\$117.00	-0.4%
29	04.2222.112.02.00000	Media Generalist & Specialist-MS	\$23,869.17	\$27,182.20	\$29,142.00	\$ 29,025.00		LB	-\$143.00	-0.4%
30	04.2222.112.03.00000	Media Generalist & Specialist-HS	\$35,723.75	\$33,222.80	\$35,618.00	\$ 35,475.00		LB	\$0.00	0.0%
31	04.2222.112.11.00000	Media Generalist & Specialist-FRES	\$41,031.42	\$42,000.00	\$43,000.00	\$ 43,000.00		LB	\$750.00	37.5%
32	04.2311.112.01.00000	School Board Clerk - SAU	\$0.00	\$2,819.01	\$2,000.00	\$ 2,750.00		LB	\$1,600.28	1.0%
33	04.2321.112.01.00000	Superintendent Svs-SAU	\$160,411.44	\$160,220.00	\$166,173.00	\$ 167,773.28		LB	-\$3,474.00	-2.8%
34	04.2332.112.01.00000	Administration Wages-SPED	\$121,683.47	\$114,982.48	\$125,394.00	\$ 121,920.00		LB	\$12,045.00	7.5%
35	04.2510.112.01.00000	Business Services Wages-SAU	\$165,329.94	\$142,059.25	\$160,300.00	\$ 172,345.00		LB	\$460.00	2.9%
36	04.2844.112.01.00000	Technology Service Wages - SAU	\$16,100.10	\$13,651.50	\$16,140.00	\$ 16,600.00		LB	\$920.00	2.9%
37	04.2844.112.02.00000	Technology Service Wages - MS	\$33,107.15	\$27,303.00	\$32,280.00	\$ 33,200.00		LB	\$920.00	2.9%
38	04.2844.112.03.00000	Technology Service Wages - HS	\$33,560.75	\$28,859.63	\$32,280.00	\$ 33,200.00		LB	\$920.00	2.9%
39	04.2844.112.11.00000	Technology Service Wages - FRES	\$46,280.00	\$33,195.75	\$31,584.00	\$ 35,992.32		LB	\$4,408.32	14.0%

1	A	B	C	D	E	F	G	H	I	J
	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
40	04.2844.112.12.00000	Technology Service Wages - LCS	\$11,570.00	\$6,384.00	\$7,896.00	\$ 8,998.08		LB	\$1,102.08	14.0%
41	04.2999.112.01.00000	SAU Performance Incentives	\$0.00	\$34,170.00	\$35,332.00	\$ 59,695.43		LB	\$24,363.43	69.0%
42	04.2410.113.02.00000	Principal Salaries-MS	\$74,680.05	\$79,871.65	\$78,953.00	\$ 80,943.75		LB	\$1,990.75	2.5%
43	04.2410.113.03.00000	Principal Salaries-HS	\$112,019.95	\$97,876.27	\$96,497.00	\$ 98,931.25		LB	\$2,434.25	2.5%
44	04.2410.113.11.00000	Principal Salaries-FRES	\$66,877.08	\$65,380.00	\$65,380.00	\$ 65,800.00		LB	\$420.00	0.6%
45	04.2410.113.12.00000	Principal Salaries-LCS	\$27,804.46	\$28,020.00	\$28,020.00	\$ 28,200.00		LB	\$180.00	0.6%
46	04.1110.114.02.00000	Teacher Aide Salaries-MS	\$7,212.71	\$8,207.63	\$8,638.00	\$ -		LB	-\$8,638.00	-100.0%
47	04.1110.114.03.00000	Teacher Aide Salaries-HS	\$10,819.08	\$10,031.29	\$10,557.00	\$ -		LB	-\$10,557.00	-100.0%
48	04.1110.114.11.00000	Teacher Aide Salaries-FRES	\$30,187.00	\$19,950.74	\$20,922.00	\$ 21,273.18		LB	\$351.18	1.7%
49	04.1110.114.12.00000	Teacher Aide Salaries-LCS	\$57,211.38	\$53,693.64	\$58,828.00	\$ 60,721.99		LB	\$1,893.99	3.2%
50	04.1120.114.02.00000	Substitute Teacher Salaries-MS	\$75,135.68	\$84,790.55	\$25,000.00	\$ 30,000.00		LB	\$5,000.00	20.0%
51	04.1120.114.03.00000	Substitute Teacher Salaries-HS	\$21,494.38	\$25,975.84	\$25,000.00	\$ 30,000.00		LB	\$5,000.00	20.0%
52	04.1120.114.11.00000	Substitute Teacher Salaries-FRES	\$23,309.94	\$20,312.19	\$25,000.00	\$ 30,000.00		LB	\$5,000.00	20.0%
53	04.1120.114.12.00000	Substitute Teacher Salaries-LCS	\$6,890.00	\$6,717.00	\$5,000.00	\$ 30,000.00		LB	\$25,000.00	500.0%
54	04.1130.114.02.00000	Homebound/ESL/Tutor Salaries-MS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
55	04.1130.114.03.00000	Homebound/ESL/Tutor Salaries-HS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
56	04.1130.114.11.00000	Homebound/ESL/Tutor Salaries-FRES	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
57	04.1130.114.12.00000	Homebound/ESL/Tutor Salaries-LCS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
58	04.1211.114.02.00000	SPED Aide Salaries-MS	\$102,812.32	\$97,757.72	\$113,656.00	\$ 95,925.90		LB	-\$17,730.10	-15.6%
59	04.1211.114.03.00000	SPED Aide Salaries-HS	\$54,168.91	\$63,629.50	\$56,182.00	\$ 104,980.70		LB	\$48,798.70	86.9%
60	04.1211.114.11.00000	SPED Aide Salaries-FRES	\$122,075.15	\$116,851.49	\$122,057.00	\$ 176,178.57		LB	\$54,121.57	44.3%
61	04.1211.114.12.00000	SPED Aide Salaries-LCS	\$36,158.11	\$32,402.34	\$32,336.00	\$ 31,618.30		LB	-\$717.70	-2.2%
62	04.1213.114.02.00000	SPED Tutor Salaries-MS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
63	04.1213.114.03.00000	SPED Tutor Salaries-HS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
64	04.1213.114.11.00000	SPED Tutor Salaries-FRES	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
65	04.1213.114.12.00000	SPED Tutor Salaries-LCS	\$0.00	\$0.00	\$125.00	\$ -		LB	-\$125.00	-100.0%
66	04.2129.114.02.00000	Guidance Secretary Salary-MS	\$15,138.28	\$14,495.48	\$15,531.00	\$ 15,918.00		LB	\$387.00	2.5%
67	04.2129.114.03.00000	Guidance Secretary Salary-HS	\$15,704.47	\$17,955.81	\$15,531.00	\$ 15,918.00		LB	\$387.00	2.5%
68	04.2149.114.02.00000	ABA Therapist-MS	\$84,212.71	\$87,629.88	\$90,753.00	\$ 102,628.50		LB	\$11,875.50	13.1%
69	04.2149.114.03.00000	ABA Therapist-HS	\$0.00	-\$2,889.50	\$0.00	\$ -		LB	\$0.00	#DIV/0!
70	04.2149.114.11.00000	ABA Therapists-FRES	\$128,985.91	\$163,075.96	\$150,814.00	\$ 167,635.21		LB	\$16,821.21	11.2%
71	04.2149.114.12.00000	ABA Therapist-LCS	\$87,125.56	\$146,611.96	\$142,397.00	\$ 207,721.34		LB	\$65,324.34	45.9%
72	04.2411.114.02.00000	Secretarial Salaries-MS	\$26,061.61	\$29,031.05	\$30,157.00	\$ 32,103.36		LB	\$1,946.36	6.5%
73	04.2411.114.03.00000	Secretarial Salaries-HS	\$38,645.58	\$35,288.66	\$36,859.00	\$ 39,237.44		LB	\$2,378.44	6.5%
74	04.2411.114.11.00000	Secretarial Salaries-FRES	\$54,214.53	\$53,412.08	\$57,887.00	\$ 58,105.00		LB	\$218.00	0.4%
75	04.2411.114.12.00000	Secretarial Salaries-LCS	\$27,037.98	\$19,502.87	\$20,448.00	\$ 21,579.60		LB	\$1,131.60	5.5%
76	04.2620.114.01.00000	Facilities Salaries	\$59,700.00	\$59,700.00	\$61,450.00	\$ 63,400.00		LB	\$1,950.00	3.2%
77	04.2620.114.02.00000	Custodial Salaries-MS	\$52,741.72	\$51,573.68	\$47,889.00	\$ 51,080.20		LB	\$3,191.20	6.7%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
78	04.2620.114.03.00000	Custodial Salaries-HS	\$54,275.24	\$51,573.93	\$47,889.00	\$ 51,080.20		LB	\$3,191.20	6.7%
79	04.2620.114.11.00000	Custodial Salaries-FRES	\$98,433.38	\$103,349.25	\$100,383.00	\$ 104,062.74		LB	\$3,679.74	3.7%
80	04.2620.114.12.00000	Custodial Salaries-LCS	\$35,538.34	\$35,468.21	\$35,454.00	\$ 38,358.40		LB	\$2,904.40	8.2%
81	04.2723.114.03.00000	Salaries-Regular Employees	\$0.00	\$0.00	\$0.00	\$ 8,023.14		LB	\$8,023.14	#DIV/0!
82	04.2743.114.03.00000	Vocational Ed Van Driver - HS	\$0.00	\$0.00	\$8,023.00	\$ -		LB	-\$8,023.00	-100.0%
83	04.2311.120.01.00000	School Board Members - SAU	\$400.00	\$300.00	\$900.00	\$ 1,900.00		LB	\$1,000.00	111.1%
84	04.2312.120.01.00000	School District Clerk - SAU	\$1,000.00	\$1,000.00	\$1,000.00	\$ -		LB	-\$1,000.00	-100.0%
85	04.2313.120.01.00000	School District Treasurer - SAU	\$2,394.00	\$2,394.00	\$3,500.00	\$ 3,500.00		LB	\$0.00	0.0%
86	04.2314.120.01.00000	Moderators Ballot Clerks - SAU	\$300.00	\$300.00	\$300.00	\$ -		LB	-\$300.00	-100.0%
87	04.1212.122.02.00000	SPED Tutors - Summer-MS	\$3,853.08	\$3,858.23	\$3,000.00	\$ 10,650.00		LB	\$7,650.00	255.0%
88	04.1212.122.03.00000	SPED Tutors - Summer-HS	\$0.00	\$0.00	\$1,000.00	\$ 2,500.00		LB	\$1,500.00	150.0%
89	04.1212.122.11.00000	SPED Tutors - Summer-FRES	\$8,566.23	\$19,978.22	\$6,000.00	\$ 16,245.00		LB	\$10,245.00	170.8%
90	04.1212.122.12.00000	SPED Tutors - Summer-LCS	\$4,515.34	\$0.00	\$2,000.00	\$ 3,720.00		LB	\$1,720.00	86.0%
91	04.1100.211.02.00000	Medical Insurance-MS	\$93,488.32	\$140,698.21	\$140,473.00	\$ 126,090.20		LB	-\$14,382.80	-10.2%
92	04.1100.211.03.00000	Medical Insurance-HS	\$173,695.24	\$162,159.59	\$148,560.00	\$ 163,560.92		LB	\$15,000.92	10.1%
93	04.1100.211.11.00000	Medical Insurance-FRES	\$168,074.52	\$249,688.01	\$235,035.00	\$ 308,418.18		LB	\$73,383.18	31.2%
94	04.1100.211.12.00000	Medical Insurance-LCS	\$29,348.64	\$42,243.10	\$38,525.00	\$ 42,246.54		LB	\$3,721.54	9.7%
95	04.1110.211.02.00000	Medical Reimbursement-MS	\$4,517.58	\$3,920.16	\$3,575.00	\$ -		LB	-\$3,575.00	-100.0%
96	04.1110.211.03.00000	Medical Reimbursement-HS	\$4,286.36	\$4,791.22	\$4,369.00	\$ -		LB	-\$4,369.00	-100.0%
97	04.1110.211.11.00000	Medical Reimbursement-FRES	\$8,641.02	\$411.40	\$375.00	\$ 821.89		LB	\$446.89	119.2%
98	04.1110.211.12.00000	Medical Reimbursement-LCS	\$16,738.17	\$10,630.67	\$9,695.00	\$ 9,967.86		LB	\$272.86	2.8%
99	04.1210.211.02.00000	Medical Insurance-MS	\$9,221.50	\$12,347.80	\$11,260.00	\$ 17,902.71		LB	\$6,642.71	59.0%
100	04.1210.211.03.00000	Medical Insurance-HS	\$10,551.00	\$18,734.50	\$17,086.00	\$ 15,802.71		LB	-\$1,283.29	-7.5%
101	04.1210.211.11.00000	Medical Insurance-FRES	\$32,332.30	\$35,169.12	\$32,073.00	\$ 32,655.42		LB	\$582.42	1.8%
102	04.1210.211.12.00000	Medical Insurance-LCS	\$12,539.91	\$4,201.50	\$3,832.00	\$ 23,064.09		LB	\$19,232.09	501.9%
103	04.1211.211.02.00000	Medical Insurance-MS	\$45,808.66	\$37,768.77	\$38,094.00	\$ 32,266.50		LB	-\$5,827.50	-15.3%
104	04.1211.211.03.00000	Medical Insurance-HS	\$2,135.00	\$1,093.00	\$775.00	\$ 5,355.00		LB	\$4,580.00	591.0%
105	04.1211.211.11.00000	Medical Insurance-FRES	\$23,856.72	\$28,488.02	\$24,333.00	\$ 52,578.86		LB	\$28,245.86	116.1%
106	04.1211.211.12.00000	Medical Insurance-LCS	\$9,841.38	\$2,112.71	\$1,927.00	\$ 1,627.50		LB	-\$299.50	-15.5%
107	04.1410.211.02.00000	Medical Insurance-MS	\$293.00	\$330.26	\$0.00	\$ -		LB	\$0.00	#DIV/0!
108	04.1410.211.03.00000	Medical Insurance-HS	\$439.50	\$403.76	\$0.00	\$ -		LB	\$0.00	#DIV/0!
109	04.2122.211.02.00000	Medical Insurance-MS	\$112.50	\$94.00	\$150.00	\$ 23,064.09		LB	\$22,914.09	15276.1%
110	04.2122.211.03.00000	Medical Insurance-HS	\$4,032.05	\$24,244.90	\$22,103.00	\$ 23,064.09		LB	\$961.09	4.3%
111	04.2122.211.11.00000	Medical Insurance-FRES	\$17,272.50	\$17,998.20	\$16,414.00	\$ 17,082.45		LB	\$668.45	4.1%
112	04.2129.211.02.00000	Medical Insurance-MS	\$11,579.64	\$11,222.88	\$11,372.00	\$ 11,939.03		LB	\$567.03	5.0%
113	04.2129.211.03.00000	Medical Insurance-HS	\$12,301.76	\$13,716.04	\$11,372.00	\$ 11,939.03		LB	\$567.03	5.0%
114	04.2134.211.02.00000	Medical Insurance-MS	\$875.00	\$1,006.58	\$918.00	\$ 11,532.05		LB	\$10,614.05	1156.2%
115	04.2134.211.03.00000	Medical Insurance-HS	\$1,312.50	\$1,230.42	\$1,122.00	\$ 11,532.05		LB	\$10,410.05	927.8%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
116	04.2134.211.11.00000	Medical Insurance-FRES	\$23,254.80	\$24,244.90	\$22,111.00	\$ 23,064.09		LB	\$953.09	4.3%
117	04.2134.211.12.00000	Medical Insurance-LCS	\$7,352.68	\$9,077.10	\$8,278.00	\$ 8,541.33		LB	\$263.33	3.2%
118	04.2140.211.01.00000	Medical Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 23,064.09		LB	\$23,064.09	#DIV/0!
119	04.2149.211.01.00000	Medical Insurance-SPED	\$23,881.40	\$24,938.92	\$22,744.00	\$ 23,878.05		LB	\$1,134.05	5.0%
120	04.2149.211.02.00000	Medical Insurance- MS	\$11,045.00	\$11,527.40	\$10,512.00	\$ 11,143.65		LB	\$631.65	6.0%
121	04.2149.211.11.00000	Medical Insurance-FRES	\$62,462.39	\$60,121.29	\$63,349.00	\$ 57,086.61		LB	-\$6,262.39	-9.9%
122	04.2149.211.12.00000	Medical Insurance-LCS	\$51,319.63	\$47,078.18	\$41,623.00	\$ 56,576.73		LB	\$14,953.73	35.9%
123	04.2212.211.01.00000	Curriculum Coordinator Medical Insurance	\$2,000.00	\$2,081.00	\$2,000.00	\$ 2,100.00		LB	\$100.00	5.0%
124	04.2222.211.02.00000	Medical Insurance-MS	\$9,301.95	\$10,910.56	\$9,952.00	\$ 11,532.05		LB	\$1,580.05	15.9%
125	04.2222.211.03.00000	Medical Insurance-HS	\$13,952.85	\$13,334.34	\$12,159.00	\$ 11,532.05		LB	-\$626.95	-5.2%
126	04.2222.211.11.00000	Medical Insurance-FRES	\$6,594.53	\$9,077.10	\$8,278.00	\$ 8,541.33		LB	\$263.33	3.2%
127	04.2321.211.01.00000	Medical Insurance-SAU	\$19,688.00	\$20,553.36	\$18,744.00	\$ 19,182.45		LB	\$438.45	2.3%
128	04.2332.211.01.00000	Medical Insurance-SPED	\$41,569.40	\$43,410.36	\$39,590.00	\$ 25,978.05		LB	-\$13,611.95	-34.4%
129	04.2410.211.02.00000	Principal Medical- MS	\$1,600.00	\$9,803.54	\$7,363.00	\$ 9,591.23		LB	\$2,228.23	30.3%
130	04.2410.211.03.00000	Principal Medical-HS	\$6,060.00	\$11,982.10	\$10,807.00	\$ 9,591.23		LB	-\$1,215.77	-11.2%
131	04.2410.211.11.00000	Principal Medical-FRES	\$16,147.12	\$16,862.33	\$15,378.00	\$ 5,978.93		LB	-\$9,399.07	-61.1%
132	04.2410.211.12.00000	Principal Medical-LCS	\$6,920.18	\$7,226.57	\$6,590.00	\$ 2,562.40		LB	-\$4,027.60	-61.1%
133	04.2411.211.02.00000	Medical insurance-MS	\$14,259.96	\$16,624.49	\$15,162.00	\$ 17,685.36		LB	\$2,523.36	16.6%
134	04.2411.211.03.00000	Medical insurance-HS	\$21,116.04	\$20,318.23	\$18,491.00	\$ 17,685.36		LB	-\$805.64	-4.4%
135	04.2411.211.11.00000	Medical insurance-FRES	\$2,805.00	\$4,969.00	\$4,531.00	\$ 2,913.75		LB	-\$1,617.25	-35.7%
136	04.2411.211.12.00000	Medical insurance-LCS	\$11,348.10	\$806.00	\$775.00	\$ 813.75		LB	\$38.75	5.0%
137	04.2510.211.01.00000	Medical Insurance-BUS	\$42,135.02	\$40,639.61	\$39,590.00	\$ 46,128.18		LB	\$6,538.18	16.5%
138	04.2620.211.01.00000	Medical insurance	\$23,881.40	\$24,938.92	\$22,744.00	\$ 23,878.05		LB	\$1,134.05	5.0%
139	04.2620.211.02.00000	Medical insurance-MS	\$23,928.20	\$25,341.42	\$23,111.00	\$ 24,284.93		LB	\$1,173.93	5.1%
140	04.2620.211.03.00000	Medical insurance-HS	\$24,614.60	\$25,341.42	\$23,111.00	\$ 24,284.93		LB	\$1,173.93	5.1%
141	04.2620.211.11.00000	Medical insurance-FRES	\$26,812.10	\$28,513.96	\$26,004.00	\$ 33,534.48		LB	\$7,530.48	29.0%
142	04.2620.211.12.00000	Medical insurance-LCS	\$8,844.00	\$9,235.60	\$8,424.00	\$ 8,842.68		LB	\$418.68	5.0%
143	04.2844.211.01.00000	Medical insurance-SAU	\$0.00	\$350.80	\$400.00	\$ 2,847.11		LB	\$2,447.11	611.8%
144	04.2844.211.02.00000	Medical insurance-MS	\$0.00	\$700.64	\$800.00	\$ 2,847.11		LB	\$2,047.11	255.9%
145	04.2844.211.03.00000	Medical insurance-HS	\$0.00	\$700.76	\$800.00	\$ 2,847.11		LB	\$2,047.11	255.9%
146	04.2844.211.11.00000	Medical insurance-FRES	\$14,150.40	\$1,665.05	\$1,600.00	\$ 1,050.00		LB	-\$550.00	-34.4%
147	04.2844.211.12.00000	Medical insurance-LCS	\$3,537.60	\$415.95	\$400.00	\$ 1,050.00		LB	\$650.00	162.5%
148	04.2999.211.01.00000	Medical Insurance	\$0.00	-\$2.34	\$0.00	\$ -		LB	\$0.00	#DIV/0!
149	04.1100.212.02.00000	Dental Insurance-MS	\$6,843.88	\$12,587.57	\$11,113.00	\$ 9,552.35		LB	-\$1,560.65	-14.0%
150	04.1100.212.03.00000	Dental Insurance-HS	\$16,161.43	\$18,280.64	\$16,197.00	\$ 13,748.62		LB	-\$2,448.38	-15.1%
151	04.1100.212.11.00000	Dental Insurance-FRES	\$10,447.13	\$21,506.03	\$19,181.00	\$ 24,071.88		LB	\$4,890.88	25.5%
152	04.1100.212.12.00000	Dental Insurance-LCS	\$1,733.38	\$3,386.71	\$2,650.00	\$ 2,782.08		LB	\$132.08	5.0%
153	04.1110.212.12.00000	Dental Insurance	\$357.85	\$538.73	\$539.00	\$ 1,686.93		LB	\$1,147.93	213.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
154	04.1210.212.02.00000	Dental Insurance-MS	\$1,976.17	\$2,114.63	\$2,115.00	\$ 2,852.40		LB	\$737.40	34.9%
155	04.1210.212.03.00000	Dental Insurance-HS	\$558.40	\$1,168.84	\$1,169.00	\$ 1,334.37		LB	\$165.37	14.1%
156	04.1210.212.11.00000	Dental Insurance-FRES	\$2,059.06	\$2,437.43	\$2,437.00	\$ 2,426.13		LB	-(\$10.87)	-0.4%
157	04.1210.212.12.00000	Dental Insurance-LCS	\$801.21	\$0.00	\$0.00	\$ 1,760.64		LB	\$1,760.64	#DIV/0!
158	04.1211.212.02.00000	Dental Insurance	\$394.16	\$0.00	\$0.00	\$ 665.49		LB	\$665.49	#DIV/0!
159	04.1211.212.11.00000	Dental Insurance	\$212.20	\$633.80	\$634.00	\$ 4,395.30		LB	\$3,761.30	593.3%
160	04.1211.212.12.00000	Dental Insurance	\$0.00	\$240.99	\$241.00	\$ -		LB	-(\$241.00)	-100.0%
161	04.1410.212.02.00000	Dental Insurance	\$20.25	\$22.84	\$0.00	\$ -		LB	\$0.00	#DIV/0!
162	04.1410.212.03.00000	Dental Insurance	\$37.88	\$27.90	\$0.00	\$ -		LB	\$0.00	#DIV/0!
163	04.2122.212.02.00000	Dental Insurance-MS	\$0.00	\$0.00	\$0.00	\$ 665.49		LB	\$665.49	#DIV/0!
164	04.2122.212.03.00000	Dental Insurance-HS	\$1,603.97	\$1,676.83	\$1,677.00	\$ 1,760.64		LB	\$83.64	5.0%
165	04.2122.212.11.00000	Dental Insurance-FRES	\$930.62	\$972.86	\$973.00	\$ 1,021.44		LB	\$48.44	5.0%
166	04.2129.212.02.00000	Dental Insurance-MS	\$777.73	\$754.60	\$838.00	\$ 792.29		LB	-(\$45.71)	-5.5%
167	04.2129.212.03.00000	Dental Insurance-HS	\$826.24	\$922.20	\$838.00	\$ 968.35		LB	\$130.35	15.6%
168	04.2134.212.02.00000	Dental Insurance-MS	\$372.21	\$437.82	\$438.00	\$ 792.29		LB	\$354.29	80.9%
169	04.2134.212.03.00000	Dental Insurance-HS	\$558.41	\$535.04	\$535.00	\$ 968.35		LB	\$433.35	81.0%
170	04.2134.212.11.00000	Dental Insurance-FRES	\$1,603.97	\$1,676.83	\$1,677.00	\$ 1,760.64		LB	\$83.64	5.0%
171	04.2134.212.12.00000	Dental Insurance-LCS	\$491.15	\$633.84	\$634.00	\$ 1,021.44		LB	\$387.44	61.1%
172	04.2140.212.01.00000	Dental Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 1,712.97		LB	\$1,712.97	#DIV/0!
173	04.2149.212.01.00000	BCBA Other Psych Dental-SPED	\$1,950.60	\$1,631.33	\$1,631.00	\$ 1,712.97		LB	\$81.97	5.0%
174	04.2149.212.02.00000	BCBA/ABA Dental Insurance- MS	\$606.36	\$633.80	\$634.00	\$ 665.49		LB	\$31.49	5.0%
175	04.2149.212.11.00000	BCBA/ABA Dental Insurance- FRES	\$4,365.58	\$3,269.33	\$4,167.00	\$ 2,661.96		LB	-(\$1,505.04)	-36.1%
176	04.2149.212.12.00000	BCBA/ABA Dental Insurance- LCS	\$2,689.00	\$3,964.83	\$3,854.00	\$ 5,049.87		LB	\$1,195.87	31.0%
177	04.2212.212.01.00000	Curriculum Coordinator Dental Ins	\$1,142.28	\$955.20	\$955.00	\$ 1,002.96		LB	\$47.96	5.0%
178	04.2222.212.02.00000	Dental Insurance-MS	\$641.59	\$754.61	\$755.00	\$ 792.29		LB	\$37.29	4.9%
179	04.2222.212.03.00000	Dental Insurance-HS	\$962.38	\$922.22	\$922.00	\$ 968.35		LB	\$46.35	5.0%
180	04.2222.212.11.00000	Dental Insurance-FRES	\$505.30	\$633.84	\$634.00	\$ 665.49		LB	\$31.49	5.0%
181	04.2321.212.01.00000	Dental Insurance-SAU	\$2,284.56	\$1,910.40	\$1,910.00	\$ 2,005.92		LB	\$95.92	5.0%
182	04.2332.212.01.00000	Dental Insurance-SPED	\$3,092.88	\$2,260.32	\$2,587.00	\$ 3,473.61		LB	\$886.61	34.3%
183	04.2410.212.02.00000	Dental Insurance-MS	\$369.20	\$437.79	\$389.00	\$ 459.65		LB	\$70.65	18.2%
184	04.2410.212.03.00000	Dental Insurance-HS	\$553.88	\$535.01	\$584.00	\$ 561.79		LB	-(\$22.21)	-3.8%
185	04.2410.212.11.00000	Dental Insurance-FRES	\$1,122.78	\$1,173.80	\$1,174.00	\$ 465.84		LB	-(\$708.16)	-60.3%
186	04.2410.212.12.00000	Dental Insurance-LCS	\$481.19	\$503.00	\$503.00	\$ 300.89		LB	-(\$202.11)	-40.2%
187	04.2411.212.02.00000	Dental Insurance-MS	\$750.17	\$875.59	\$876.00	\$ 910.98		LB	\$34.98	4.0%
188	04.2411.212.03.00000	Dental Insurance-HS	\$1,111.03	\$1,070.01	\$1,070.00	\$ 1,113.42		LB	\$43.42	4.1%
189	04.2411.212.11.00000	Dental Insurance-FRES	\$1,603.97	\$1,676.80	\$1,676.00	\$ 1,760.64		LB	\$84.64	5.1%
190	04.2411.212.12.00000	Dental Insurance-LCS	\$572.77	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
191	04.2510.212.01.00000	Dental Insurance-BUS	\$2,739.36	\$2,443.25	\$2,587.00	\$ 3,425.94		LB	\$838.94	32.4%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
192	04.2620.212.01.00000	Dental Insurance	\$1,950.60	\$1,631.33	\$1,631.00	\$ 1,712.97		LB	\$81.97	5.0%
193	04.2620.212.02.00000	Dental Insurance-MS	\$803.49	\$838.39	\$838.00	\$ 880.32		LB	\$42.32	5.1%
194	04.2620.212.03.00000	Dental Insurance-HS	\$800.48	\$838.41	\$838.00	\$ 880.32		LB	\$42.32	5.1%
195	04.2620.212.11.00000	Dental Insurance-FRES	\$1,637.98	\$2,310.60	\$2,310.00	\$ 2,426.13		LB	\$116.13	5.0%
196	04.2620.212.12.00000	Dental Insurance-LCS	\$606.36	\$633.80	\$634.00	\$ 665.49		LB	\$31.49	5.0%
197	04.2844.212.01.00000	Dental Insurance-SAU	\$230.54	\$163.91	\$191.00	\$ 133.10		LB	-\$57.90	-30.3%
198	04.2844.212.02.00000	Dental Insurance-MS	\$461.27	\$327.82	\$382.00	\$ 266.20		LB	-\$115.80	-30.3%
199	04.2844.212.03.00000	Dental Insurance-HS	\$450.47	\$320.19	\$382.00	\$ 266.20		LB	-\$115.80	-30.3%
200	04.2844.212.11.00000	Dental Insurance-FRES	\$744.40	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
201	04.2844.212.12.00000	Dental Insurance-LCS	\$186.20	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
202	04.1100.213.02.00000	Life Insurance-MS	\$1,289.79	\$1,142.04	\$878.00	\$ 1,050.58		LB	\$172.58	19.7%
203	04.1100.213.03.00000	Life Insurance-HS	\$1,179.78	\$1,288.87	\$958.00	\$ 1,550.79		LB	\$592.79	61.9%
204	04.1100.213.11.00000	Life Insurance-FRES	\$1,243.05	\$1,324.58	\$986.00	\$ 1,675.21		LB	\$689.21	69.9%
205	04.1100.213.12.00000	Life Insurance-LCS	\$116.16	\$209.00	\$156.00	\$ 294.59		LB	\$138.59	88.8%
206	04.1110.213.02.00000	Life Insurance-MS	\$11.71	\$18.27	\$13.00	\$ -		LB	-\$13.00	-100.0%
207	04.1110.213.03.00000	Life Insurance-HS	\$17.69	\$22.13	\$16.00	\$ -		LB	-\$16.00	-100.0%
208	04.1110.213.11.00000	Life Insurance-FRES	\$104.01	\$93.83	\$70.00	\$ 37.53		LB	-\$32.47	-46.4%
209	04.1110.213.12.00000	Life Insurance-LCS	\$139.77	\$155.05	\$115.00	\$ 107.11		LB	-\$7.89	-6.9%
210	04.1210.213.02.00000	Life Insurance-MS	\$108.52	\$151.33	\$112.00	\$ 158.10		LB	\$46.10	41.2%
211	04.1210.213.03.00000	Life Insurance-HS	\$123.98	\$57.67	\$44.00	\$ 99.45		LB	\$55.45	126.0%
212	04.1210.213.11.00000	Life Insurance-FRES	\$232.50	\$313.50	\$232.00	\$ 251.37		LB	\$19.37	8.3%
213	04.1210.213.12.00000	Life Insurance-LCS	\$86.54	\$85.50	\$63.00	\$ 65.27		LB	\$2.27	3.6%
214	04.1211.213.02.00000	Life Insurance-MS	\$262.72	\$312.90	\$291.00	\$ 169.21		LB	-\$121.79	-41.9%
215	04.1211.213.03.00000	Life Insurance-HS	\$143.24	\$188.50	\$140.00	\$ 185.19		LB	\$45.19	32.3%
216	04.1211.213.11.00000	Life Insurance-FRES	\$276.78	\$282.17	\$209.00	\$ 315.68		LB	\$106.68	51.0%
217	04.1211.213.12.00000	Life Insurance-LCS	\$98.21	\$76.30	\$56.00	\$ 55.77		LB	-\$0.23	-0.4%
218	04.1410.213.02.00000	Life Insurance-MS	\$0.56	\$0.61	\$0.00	\$ -		LB	\$0.00	#DIV/0!
219	04.1410.213.03.00000	Life Insurance-HS	\$1.49	\$0.74	\$0.00	\$ -		LB	\$0.00	#DIV/0!
220	04.1420.213.03.00000	Life Insurance-HS	\$11.13	\$7.08	\$8.00	\$ -		LB	-\$8.00	-100.0%
221	04.2122.213.02.00000	Life Insurance-MS	\$77.50	\$104.50	\$77.00	\$ 74.09		LB	-\$2.91	-3.8%
222	04.2122.213.03.00000	Life Insurance-HS	\$77.50	\$104.50	\$78.00	\$ 100.55		LB	\$22.55	28.9%
223	04.2122.213.11.00000	Life Insurance-FRES	\$77.50	\$104.50	\$78.00	\$ 122.60		LB	\$44.60	57.2%
224	04.2129.213.02.00000	Life Insurance-MS	\$21.68	\$26.64	\$22.00	\$ 28.08		LB	\$6.08	27.6%
225	04.2129.213.03.00000	Life Insurance-HS	\$21.97	\$32.01	\$22.00	\$ 28.08		LB	\$6.08	27.6%
226	04.2134.213.02.00000	Life Insurance-MS	\$26.82	\$41.14	\$30.00	\$ 46.04		LB	\$16.04	53.5%
227	04.2134.213.03.00000	Life Insurance-HS	\$40.18	\$49.86	\$37.00	\$ 56.27		LB	\$19.27	52.1%
228	04.2134.213.11.00000	Life Insurance-FRES	\$77.50	\$0.00	\$0.00	\$ 112.10		LB	\$112.10	#DIV/0!
229	04.2134.213.12.00000	Life Insurance-LCS	\$77.50	\$104.50	\$78.00	\$ 108.49		LB	\$30.49	39.1%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
230	04.2140.213.01.00000	Life Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 123.48		LB	\$123.48	#DIV/0!
231	04.2149.213.01.00000	Life Insurance	\$108.50	\$146.50	\$108.00	\$ 139.36		LB	\$31.36	29.0%
232	04.2149.213.02.00000	Life Insurance- MS	\$131.00	\$177.00	\$131.00	\$ 181.04		LB	\$50.04	38.2%
233	04.2149.213.11.00000	Life Insurance- FRES	\$150.60	\$167.18	\$141.00	\$ 295.71		LB	\$154.71	109.7%
234	04.2149.213.12.00000	Life Insurance-LCS	\$124.17	\$220.07	\$163.00	\$ 367.45		LB	\$204.45	125.4%
235	04.2212.213.01.00000	Curriculum Coordinator Life Insurance	\$58.11	\$107.10	\$79.00	\$ 126.02		LB	\$47.02	59.5%
236	04.2222.213.02.00000	Life Insurance-MS	\$31.02	\$46.83	\$35.00	\$ 48.42		LB	\$13.42	38.3%
237	04.2222.213.03.00000	Life Insurance-HS	\$46.48	\$57.67	\$43.00	\$ 59.18		LB	\$16.18	37.6%
238	04.2222.213.11.00000	Life Insurance-FRES	\$56.50	\$76.50	\$56.00	\$ 75.85		LB	\$19.85	35.4%
239	04.2321.213.01.00000	Life Insurance-SAU	\$201.00	\$271.00	\$201.00	\$ 295.95		LB	\$94.95	47.2%
240	04.2332.213.01.00000	Life Insurance-SPED	\$187.50	\$253.50	\$188.00	\$ 215.07		LB	\$27.07	14.4%
241	04.2410.213.02.00000	Life Insurance-MS	\$117.49	\$93.84	\$70.00	\$ 142.78		LB	\$72.78	104.0%
242	04.2410.213.03.00000	Life Insurance-HS	\$176.37	\$115.16	\$85.00	\$ 174.51		LB	\$89.51	105.3%
243	04.2410.213.11.00000	Life Insurance-FRES	\$83.93	\$112.93	\$84.00	\$ 116.07		LB	\$32.07	38.2%
244	04.2410.213.12.00000	Life Insurance-LCS	\$35.97	\$48.97	\$36.00	\$ 49.74		LB	\$13.74	38.2%
245	04.2411.213.02.00000	Life Insurance-MS	\$39.21	\$58.73	\$44.00	\$ 56.63		LB	\$12.63	28.7%
246	04.2411.213.03.00000	Life Insurance-HS	\$57.89	\$72.37	\$53.00	\$ 69.21		LB	\$16.21	30.6%
247	04.2411.213.11.00000	Life Insurance-FRES	\$98.29	\$135.05	\$100.00	\$ 102.50		LB	\$2.50	2.5%
248	04.2411.213.12.00000	Life Insurance-LCS	\$75.63	\$62.50	\$47.00	\$ 38.07		LB	-(8.93)	-19.0%
249	04.2510.213.01.00000	Life Insurance-BUS	\$274.46	\$271.60	\$235.00	\$ 304.02		LB	\$69.02	29.4%
250	04.2620.213.01.00000	Life Insurance	\$93.00	\$126.00	\$93.00	\$ 111.84		LB	\$18.84	20.3%
251	04.2620.213.02.00000	Life Insurance-MS	\$69.54	\$96.27	\$71.00	\$ 86.58		LB	\$15.58	21.9%
252	04.2620.213.03.00000	Life Insurance-HS	\$72.81	\$96.08	\$71.00	\$ 86.58		LB	\$15.58	21.9%
253	04.2620.213.11.00000	Life Insurance-FRES	\$144.36	\$190.25	\$141.00	\$ 180.04		LB	\$39.04	27.7%
254	04.2620.213.12.00000	Life Insurance-LCS	\$43.65	\$58.65	\$44.00	\$ 64.14		LB	\$20.14	45.8%
255	04.2723.213.03.00000	Life Insurance	\$0.00	\$0.00	\$0.00	\$ 14.86		LB	\$14.86	#DIV/0!
256	04.2844.213.01.00000	Life Insurance-SAU	\$24.73	\$33.73	\$25.00	\$ 29.28		LB	\$4.28	17.1%
257	04.2844.213.02.00000	Life Insurance-MS	\$49.63	\$66.63	\$50.00	\$ 58.56		LB	\$8.56	17.1%
258	04.2844.213.03.00000	Life Insurance-HS	\$49.64	\$66.64	\$50.00	\$ 58.56		LB	\$8.56	17.1%
259	04.2844.213.11.00000	Life Insurance-FRES	\$55.57	\$0.00	\$0.00	\$ 63.49		LB	\$63.49	#DIV/0!
260	04.2844.213.12.00000	Life Insurance-LCS	\$13.98	\$0.00	\$0.00	\$ 15.87		LB	\$15.87	#DIV/0!
261	04.1100.214.02.00000	Disability Insurance-MS	\$1,565.70	\$921.42	\$831.00	\$ 1,364.18		LB	\$533.18	64.2%
262	04.1100.214.03.00000	Disability Insurance-HS	\$1,765.69	\$1,467.46	\$1,260.00	\$ 1,986.12		LB	\$726.12	57.6%
263	04.1100.214.11.00000	Disability Insurance-FRES	\$1,692.39	\$1,563.06	\$1,350.00	\$ 2,145.46		LB	\$795.46	58.9%
264	04.1100.214.12.00000	Disability Insurance-LCS	\$167.49	\$255.88	\$220.00	\$ 377.28		LB	\$157.28	71.5%
265	04.1110.214.02.00000	Disability Insurance-MS	\$8.99	\$12.16	\$11.00	\$ -		LB	-(11.00)	-100.0%
266	04.1110.214.03.00000	Disability Insurance-HS	\$13.55	\$14.38	\$11.00	\$ -		LB	-(11.00)	-100.0%
267	04.1110.214.11.00000	Disability Insurance-FRES	\$53.90	\$37.23	\$33.00	\$ 48.06		LB	\$15.06	45.6%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
268	04.1110.214.12.00000	Disability Insurance-LCS	\$104.54	\$106.03	\$91.00	\$ 137.18		LB	\$46.18	50.7%
269	04.1210.214.02.00000	Disability Insurance-MS	\$105.61	\$122.73	\$106.00	\$ 202.48		LB	\$96.48	91.0%
270	04.1210.214.03.00000	Disability Insurance-HS	\$137.33	\$40.44	\$34.00	\$ 127.36		LB	\$93.36	274.6%
271	04.1210.214.11.00000	Disability Insurance-FRES	\$265.83	\$309.83	\$266.00	\$ 321.93		LB	\$55.93	21.0%
272	04.1210.214.12.00000	Disability Insurance-LCS	\$90.73	\$59.24	\$51.00	\$ 83.59		LB	\$32.59	63.9%
273	04.1211.214.02.00000	Disability Insurance-MS	\$199.57	\$128.06	\$110.00	\$ 216.71		LB	\$106.71	97.0%
274	04.1211.214.03.00000	Disability Insurance-HS	\$105.86	\$119.24	\$102.00	\$ 237.17		LB	\$135.17	132.5%
275	04.1211.214.11.00000	Disability Insurance-FRES	\$215.40	\$186.39	\$160.00	\$ 398.02		LB	\$238.02	148.8%
276	04.1211.214.12.00000	Disability Insurance-LCS	\$49.33	\$1,046.01	\$896.00	\$ 71.43		LB	-\$824.57	-92.0%
277	04.1410.214.02.00000	Disability Insurance-MS	\$0.88	\$1.13	\$0.00	\$ -		LB	\$0.00	#DIV/0!
278	04.1410.214.03.00000	Disability Insurance-HS	\$2.10	\$1.38	\$0.00	\$ -		LB	\$0.00	#DIV/0!
279	04.1420.214.03.00000	Disability Insurance-HS	\$14.87	\$11.36	\$14.00	\$ -		LB	-\$14.00	-100.0%
280	04.2122.214.02.00000	Disability Insurance-MS	\$38.17	\$34.38	\$59.00	\$ 94.89		LB	\$35.89	60.8%
281	04.2122.214.03.00000	Disability Insurance-HS	\$102.70	\$119.70	\$103.00	\$ 128.77		LB	\$25.77	25.0%
282	04.2122.214.11.00000	Disability Insurance-FRES	\$125.18	\$146.18	\$125.00	\$ 157.01		LB	\$32.01	25.6%
283	04.2129.214.02.00000	Disability Insurance-MS	\$29.21	\$30.62	\$29.00	\$ 35.96		LB	\$6.96	24.0%
284	04.2129.214.03.00000	Disability Insurance-HS	\$30.01	\$37.60	\$30.00	\$ 35.96		LB	\$5.96	19.9%
285	04.2134.214.02.00000	Disability Insurance-MS	\$42.67	\$55.96	\$48.00	\$ 58.96		LB	\$10.96	22.8%
286	04.2134.214.03.00000	Disability Insurance-HS	\$63.86	\$68.57	\$59.00	\$ 72.07		LB	\$13.07	22.2%
287	04.2134.214.11.00000	Disability Insurance-FRES	\$99.13	\$161.48	\$0.00	\$ 143.57		LB	\$143.57	#DIV/0!
288	04.2134.214.12.00000	Disability Insurance-LCS	\$83.03	\$97.03	\$83.00	\$ 138.94		LB	\$55.94	67.4%
289	04.2140.214.01.00000	LTD Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 158.14		LB	\$158.14	#DIV/0!
290	04.2149.214.01.00000	Disability Insurance-SPED	\$138.31	\$161.31	\$138.00	\$ 178.48		LB	\$40.48	29.3%
291	04.2149.214.02.00000	Disability Insurance- MS	\$156.77	\$182.77	\$156.00	\$ 231.86		LB	\$75.86	48.6%
292	04.2149.214.11.00000	Disability Insurance- FRES	\$185.95	\$132.21	\$133.00	\$ 378.72		LB	\$245.72	184.8%
293	04.2149.214.12.00000	Disability Insurance- LCS	\$97.28	\$134.42	\$115.00	\$ 469.28		LB	\$354.28	308.1%
294	04.2212.214.01.00000	Curriculum Coordinator Disability Insurance	\$93.99	\$109.05	\$94.00	\$ 161.40		LB	\$67.40	71.7%
295	04.2222.214.02.00000	Disability Insurance-MS	\$42.32	\$55.72	\$48.00	\$ 62.01		LB	\$14.01	29.2%
296	04.2222.214.03.00000	Disability Insurance-HS	\$63.61	\$68.21	\$58.00	\$ 75.80		LB	\$17.80	30.7%
297	04.2222.214.11.00000	Disability Insurance-FRES	\$46.26	\$70.06	\$60.00	\$ 97.14		LB	\$37.14	61.9%
298	04.2321.214.01.00000	Disability Insurance-SAU	\$305.58	\$342.66	\$295.00	\$ 379.03		LB	\$84.03	28.5%
299	04.2332.214.01.00000	Disability Insurance-SPED	\$237.31	\$276.31	\$237.00	\$ 275.44		LB	\$38.44	16.2%
300	04.2410.214.02.00000	Disability Insurance-MS	\$143.42	\$98.77	\$85.00	\$ 182.87		LB	\$97.87	115.1%
301	04.2410.214.03.00000	Disability Insurance-HS	\$214.88	\$120.70	\$104.00	\$ 223.50		LB	\$119.50	114.9%
302	04.2410.214.11.00000	Disability Insurance-FRES	\$101.20	\$118.25	\$101.00	\$ 148.65		LB	\$47.65	47.2%
303	04.2410.214.12.00000	Disability Insurance-LCS	\$43.30	\$50.25	\$43.00	\$ 63.71		LB	\$20.71	48.2%
304	04.2411.214.02.00000	Disability Insurance-MS	\$50.16	\$65.50	\$56.00	\$ 72.53		LB	\$16.53	29.5%
305	04.2411.214.03.00000	Disability Insurance-HS	\$75.39	\$80.05	\$69.00	\$ 88.64		LB	\$19.64	28.5%

1	A	B	C	D	E	F	G	H	I	J
	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
306	04.2411.214.11.00000	Disability Insurance-FRES	\$106.41	\$124.41	\$106.00	\$ 131.27		LB	\$25.27	23.8%
307	04.2411.214.12.00000	Disability Insurance-LCS	\$48.02	\$21.88	\$20.00	\$ 48.75		LB	\$28.75	143.8%
308	04.2510.214.01.00000	Disability Insurance-BUS	\$314.81	\$369.02	\$375.00	\$ 389.36		LB	\$14.36	3.8%
309	04.2620.214.01.00000	Disability Insurance	\$114.76	\$133.76	\$115.00	\$ 143.23		LB	\$28.23	24.5%
310	04.2620.214.02.00000	Disability Insurance-MS	\$87.91	\$104.74	\$90.00	\$ 110.88		LB	\$20.88	23.2%
311	04.2620.214.03.00000	Disability Insurance-HS	\$91.23	\$104.40	\$89.00	\$ 110.88		LB	\$21.88	24.6%
312	04.2620.214.11.00000	Disability Insurance-FRES	\$158.72	\$199.69	\$171.00	\$ 230.58		LB	\$59.58	34.8%
313	04.2620.214.12.00000	Disability Insurance-LCS	\$66.58	\$77.58	\$67.00	\$ 82.14		LB	\$15.14	22.6%
314	04.2723.214.03.00000	Disability Insurance	\$0.00	\$0.00	\$0.00	\$ 18.13		LB	\$18.13	#DIV/0!
315	04.2844.214.01.00000	Disability Insurance-SAU	\$30.34	\$35.34	\$30.00	\$ 37.50		LB	\$7.50	25.0%
316	04.2844.214.02.00000	Disability Insurance-MS	\$60.69	\$70.69	\$61.00	\$ 75.00		LB	\$14.00	23.0%
317	04.2844.214.03.00000	Disability Insurance-HS	\$60.69	\$70.69	\$61.00	\$ 75.00		LB	\$14.00	23.0%
318	04.2844.214.11.00000	Disability Insurance-FRES	\$88.92	\$0.00	\$0.00	\$ 81.31		LB	\$81.31	#DIV/0!
319	04.2844.214.12.00000	Disability Insurance-LCS	\$22.30	\$0.00	\$0.00	\$ 20.33		LB	\$20.33	#DIV/0!
320	04.1100.220.02.00000	Social Security-MS	\$42,221.82	\$48,319.42	\$45,791.00	\$ 47,148.08		LB	\$1,357.08	3.0%
321	04.1100.220.03.00000	Social Security-HS	\$71,331.19	\$71,780.88	\$71,188.00	\$ 68,933.50		LB	-\$2,254.50	-3.2%
322	04.1100.220.11.00000	Social Security-FRES	\$72,930.02	\$68,800.13	\$69,552.00	\$ 74,236.73		LB	\$4,684.73	6.7%
323	04.1100.220.12.00000	Social Security-LCS	\$6,685.45	\$13,103.88	\$13,198.00	\$ 14,248.13		LB	\$1,050.13	8.0%
324	04.1110.220.02.00000	Social Security-MS	\$626.58	\$568.84	\$589.00	\$ -		LB	-\$589.00	-100.0%
325	04.1110.220.03.00000	Social Security-HS	\$749.35	\$695.25	\$720.00	\$ -		LB	-\$720.00	-100.0%
326	04.1110.220.11.00000	Social Security-FRES	\$2,374.46	\$1,521.69	\$1,566.00	\$ 1,627.40		LB	\$61.40	3.9%
327	04.1110.220.12.00000	Social Security-LCS	\$4,212.45	\$4,233.27	\$4,329.00	\$ 4,645.23		LB	\$316.23	7.3%
328	04.1120.220.02.00000	Social Security-MS	\$5,744.20	\$6,479.07	\$4,752.00	\$ 2,295.00		LB	-\$2,457.00	-51.7%
329	04.1120.220.03.00000	Social Security-HS	\$1,631.85	\$1,971.69	\$288.00	\$ 2,295.00		LB	\$2,007.00	696.9%
330	04.1120.220.11.00000	Social Security-FRES	\$1,782.68	\$1,552.52	\$2,315.00	\$ 2,295.00		LB	-\$20.00	-0.9%
331	04.1120.220.12.00000	Social Security-LCS	\$527.09	\$513.80	\$201.00	\$ 2,295.00		LB	\$2,094.00	1041.8%
332	04.1210.220.02.00000	Social Security-MS	\$4,318.00	\$4,832.11	\$4,971.00	\$ 6,856.31		LB	\$1,885.31	37.9%
333	04.1210.220.03.00000	Social Security-HS	\$5,443.56	\$4,586.71	\$4,693.00	\$ 4,312.69		LB	-\$380.31	-8.1%
334	04.1210.220.11.00000	Social Security-FRES	\$10,009.24	\$10,674.20	\$10,799.00	\$ 10,901.25		LB	\$102.25	0.9%
335	04.1210.220.12.00000	Social Security-LCS	\$4,283.15	\$5,288.00	\$5,384.00	\$ 2,830.50		LB	-\$2,553.50	-47.4%
336	04.1211.220.02.00000	Social Security-MS	\$7,226.47	\$6,914.66	\$7,901.00	\$ 7,338.33		LB	-\$562.67	-7.1%
337	04.1211.220.03.00000	Social Security-HS	\$3,950.50	\$4,689.85	\$4,167.00	\$ 8,031.01		LB	\$3,864.01	92.7%
338	04.1211.220.11.00000	Social Security-FRES	\$7,926.53	\$8,012.89	\$7,253.00	\$ 13,477.65		LB	\$6,224.65	85.8%
339	04.1211.220.12.00000	Social Security-LCS	\$2,662.87	\$2,459.22	\$2,455.00	\$ 2,418.80		LB	-\$36.20	-1.5%
340	04.1212.220.02.00000	Social Security-MS	\$294.74	\$295.17	\$303.00	\$ 814.73		LB	\$511.73	168.9%
341	04.1212.220.03.00000	Social Security-HS	\$0.00	\$0.00	\$0.00	\$ 191.25		LB	\$191.25	#DIV/0!
342	04.1212.220.11.00000	Social Security-FRES	\$655.28	\$1,528.38	\$1,566.00	\$ 1,242.74		LB	-\$323.26	-20.6%
343	04.1212.220.12.00000	Social Security-LCS	\$343.01	\$0.00	\$0.00	\$ 284.58		LB	\$284.58	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
344	04.1290.220.02.00000	Social Security	\$25.84	\$14.88	\$0.00	\$ -		LB	\$0.00	#DIV/0!
345	04.1290.220.03.00000	Social Security	\$38.73	\$44.53	\$0.00	\$ -		LB	\$0.00	#DIV/0!
346	04.1410.220.02.00000	Social Security-MS	\$874.55	\$852.81	\$871.00	\$ 884.34		LB	\$13.34	1.5%
347	04.1410.220.03.00000	Social Security-HS	\$1,868.95	\$1,333.92	\$1,656.00	\$ 1,383.89		LB	-(\$272.11)	-16.4%
348	04.1410.220.11.00000	Social Security	\$261.11	\$346.63	\$553.00	\$ 359.17		LB	-(\$193.83)	-35.1%
349	04.1420.220.02.00000	Social Security-MS	\$1,020.53	\$1,317.52	\$941.00	\$ 1,361.01		LB	\$420.01	44.6%
350	04.1420.220.03.00000	Social Security-HS	\$2,232.85	\$2,542.83	\$2,393.00	\$ 2,592.36		LB	\$199.36	8.3%
351	04.2122.220.02.00000	Social Security-MS	\$1,846.73	\$1,885.49	\$3,626.00	\$ 3,213.00		LB	-(\$413.00)	-11.4%
352	04.2122.220.03.00000	Social Security-HS	\$5,388.87	\$5,567.42	\$5,378.00	\$ 5,936.05		LB	\$558.05	10.4%
353	04.2122.220.11.00000	Social Security-FRES	\$4,736.15	\$4,898.78	\$4,961.00	\$ 5,316.75		LB	\$355.75	7.2%
354	04.2129.220.02.00000	Social Security-MS	\$993.51	\$993.13	\$1,145.00	\$ 1,217.73		LB	\$72.73	6.4%
355	04.2129.220.03.00000	Social Security-HS	\$1,027.18	\$1,225.78	\$1,145.00	\$ 1,217.73		LB	\$72.73	6.4%
356	04.2134.220.02.00000	Social Security-MS	\$1,745.55	\$2,048.26	\$2,101.00	\$ 1,996.65		LB	-(\$104.35)	-5.0%
357	04.2134.220.03.00000	Social Security-HS	\$2,618.16	\$2,503.47	\$2,568.00	\$ 2,440.35		LB	-(\$127.65)	-5.0%
358	04.2134.220.11.00000	Social Security-FRES	\$3,835.04	\$4,246.61	\$4,221.00	\$ 4,861.58		LB	\$640.58	15.2%
359	04.2134.220.12.00000	Social Security-LCS	\$3,298.12	\$4,255.44	\$4,309.00	\$ 4,704.75		LB	\$395.75	9.2%
360	04.2140.220.01.00000	FICA Insurance-Psych	\$0.00	\$0.00	\$0.00	\$ 5,355.00		LB	\$5,355.00	#DIV/0!
361	04.2149.220.01.00000	BCBA Other Psych FICA-SPED	\$5,367.44	\$5,504.54	\$5,485.00	\$ 6,043.50		LB	\$558.50	10.2%
362	04.2149.220.02.00000	BCBA/ABA FICA - MS	\$6,518.45	\$7,000.54	\$7,251.00	\$ 7,851.09		LB	\$600.09	8.3%
363	04.2149.220.11.00000	BCBA/ABA FICA - FRES	\$9,313.61	\$12,110.32	\$12,062.00	\$ 12,824.10		LB	\$762.10	6.3%
364	04.2149.220.12.00000	BCBA/ABA FICA - LCS	\$6,300.36	\$10,798.71	\$10,486.00	\$ 15,890.68		LB	\$5,404.68	51.5%
365	04.2210.220.11.00000	Social Security	\$585.62	\$13.70	\$0.00	\$ -		LB	\$0.00	#DIV/0!
366	04.2210.220.12.00000	Social Security	\$114.75	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
367	04.2212.220.01.00000	Curriculum Coordinator FICA	\$5,178.75	\$5,342.11	\$5,307.00	\$ 5,465.34		LB	\$158.34	3.0%
368	04.2212.220.02.00000	FICA Instr. & Curriculum Development-MS	\$419.28	\$150.99	\$563.00	\$ -		LB	-(\$563.00)	-100.0%
369	04.2212.220.03.00000	FICA Instr. & Curriculum Development-HS	\$829.27	\$322.22	\$884.00	\$ -		LB	-(\$884.00)	-100.0%
370	04.2212.220.11.00000	FICA Instr. & Curriculum Development-FRES	\$724.00	\$2,140.18	\$2,673.00	\$ -		LB	-(\$2,673.00)	-100.0%
371	04.2212.220.12.00000	FICA Instr. & Curriculum Development-LCS	\$271.37	\$95.62	\$268.00	\$ -		LB	-(\$268.00)	-100.0%
372	04.2222.220.02.00000	Social Security-MS	\$1,614.11	\$1,873.65	\$1,759.00	\$ 2,220.42		LB	\$461.42	26.2%
373	04.2222.220.03.00000	Social Security-HS	\$2,415.57	\$2,289.87	\$2,149.00	\$ 2,713.84		LB	\$564.84	26.3%
374	04.2222.220.11.00000	Social Security-FRES	\$3,052.74	\$3,098.16	\$3,148.00	\$ 3,289.50		LB	\$141.50	4.5%
375	04.2311.220.01.00000	Social Security - SAU	\$30.60	\$238.47	\$32.00	\$ 355.73		LB	\$323.73	1011.7%
376	04.2312.220.01.00000	Social Security - SAU	\$72.15	\$72.44	\$74.00	\$ -		LB	-(\$74.00)	-100.0%
377	04.2313.220.01.00000	Social Security - SAU	\$183.14	\$183.14	\$188.00	\$ 267.75		LB	\$79.75	42.4%
378	04.2321.220.01.00000	Social Security-SAU	\$12,230.50	\$12,533.89	\$12,832.00	\$ 12,834.66		LB	\$2.66	0.0%
379	04.2332.220.01.00000	Social Security-SPED	\$8,804.66	\$8,615.55	\$9,508.00	\$ 9,326.88		LB	-(\$181.12)	-1.9%
380	04.2410.220.02.00000	Social Security-MS	\$5,857.10	\$6,225.67	\$6,029.00	\$ 6,192.20		LB	\$163.20	2.7%
381	04.2410.220.03.00000	Social Security-HS	\$9,065.37	\$7,649.38	\$8,036.00	\$ 7,568.25		LB	-(\$467.75)	-5.8%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
382	04.2410.220.11.00000	Social Security-FRES	\$4,848.62	\$4,774.75	\$4,905.00	\$ 5,033.70		LB	\$128.70	2.6%
383	04.2410.220.12.00000	Social Security-LCS	\$2,012.40	\$2,046.15	\$2,102.00	\$ 2,157.30		LB	\$55.30	2.6%
384	04.2411.220.02.00000	Social Security-MS	\$1,769.61	\$2,112.14	\$2,309.00	\$ 2,455.91		LB	\$146.91	6.4%
385	04.2411.220.03.00000	Social Security-HS	\$2,626.26	\$2,581.87	\$2,846.00	\$ 3,001.67		LB	\$155.67	5.5%
386	04.2411.220.11.00000	Social Security-FRES	\$4,321.90	\$4,528.29	\$5,007.00	\$ 4,445.03		LB	-\$561.97	-11.2%
387	04.2411.220.12.00000	Social Security-LCS	\$1,954.80	\$1,491.86	\$1,478.00	\$ 1,650.84		LB	\$172.84	11.7%
388	04.2510.220.01.00000	Social Security-BUS	\$13,024.57	\$11,382.36	\$11,411.00	\$ 13,184.39		LB	\$1,773.39	15.5%
389	04.2620.220.01.00000	Social Security	\$4,478.76	\$4,619.50	\$4,731.00	\$ 4,850.10		LB	\$119.10	2.5%
390	04.2620.220.02.00000	Social Security-MS	\$3,783.46	\$3,736.46	\$4,127.00	\$ 3,907.63		LB	-\$219.37	-5.3%
391	04.2620.220.03.00000	Social Security-HS	\$3,893.28	\$3,781.15	\$4,126.00	\$ 3,907.63		LB	-\$218.37	-5.3%
392	04.2620.220.11.00000	Social Security-FRES	\$7,131.69	\$7,756.02	\$8,408.00	\$ 7,960.80		LB	-\$447.20	-5.3%
393	04.2620.220.12.00000	Social Security-LCS	\$2,608.16	\$2,667.81	\$2,806.00	\$ 2,934.42		LB	\$128.42	4.6%
394	04.2723.220.03.00000	Social Security	\$0.00	\$0.00	\$0.00	\$ 613.77		LB	\$613.77	#DIV/0!
395	04.2743.220.03.00000	Vocational Ed Van Driver Social Security - HS	\$865.28	\$702.23	\$928.00	\$ -		LB	-\$928.00	-100.0%
396	04.2744.220.02.00000	Social Security	\$16.06	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
397	04.2744.220.03.00000	Social Security	\$24.11	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
398	04.2844.220.01.00000	Social Security-SAU	\$1,232.19	\$1,104.23	\$1,297.00	\$ 1,269.90		LB	-\$27.10	-2.1%
399	04.2844.220.02.00000	Social Security-MS	\$2,533.79	\$2,208.45	\$2,594.00	\$ 2,539.80		LB	-\$54.20	-2.1%
400	04.2844.220.03.00000	Social Security-HS	\$2,568.49	\$2,327.53	\$2,716.00	\$ 2,539.80		LB	-\$176.20	-6.5%
401	04.2844.220.11.00000	Social Security-FRES	\$3,369.89	\$2,661.90	\$2,721.00	\$ 2,753.41		LB	\$32.41	1.2%
402	04.2844.220.12.00000	Social Security-LCS	\$842.65	\$519.08	\$533.00	\$ 688.35		LB	\$155.35	29.1%
403	04.1100.231.11.00000	Employee Retirement	\$104.26	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
404	04.1110.231.02.00000	Employee Retirement	\$820.79	\$934.03	\$943.00	\$ -		LB	-\$943.00	-100.0%
405	04.1110.231.03.00000	Employee Retirement	\$1,231.22	\$1,141.57	\$1,152.00	\$ -		LB	-\$1,152.00	-100.0%
406	04.1110.231.12.00000	Employee Retirement-LCS	\$3,573.86	\$4,481.22	\$4,443.00	\$ -		LB	-\$4,443.00	-100.0%
407	04.1211.231.03.00000	Employee Retirement	\$101.33	-\$101.33	\$0.00	\$ 3,499.00		LB	\$3,499.00	#DIV/0!
408	04.1211.231.11.00000	Employee Retirement	\$25.72	\$0.00	\$0.00	\$ 3,499.00		LB	\$3,499.00	#DIV/0!
409	04.1211.231.12.00000	Employee Retirement	\$0.00	\$323.28	\$323.00	\$ -		LB	-\$323.00	-100.0%
410	04.1212.231.11.00000	Employee Retirement-FRES	\$276.53	\$602.07	\$602.00	\$ -		LB	-\$602.00	-100.0%
411	04.1410.231.02.00000	Employee Retirement	\$0.00	\$103.69	\$0.00	\$ -		LB	\$0.00	#DIV/0!
412	04.1410.231.03.00000	Employee Retirement-HS	\$147.72	\$126.75	\$148.00	\$ -		LB	-\$148.00	-100.0%
413	04.1410.231.11.00000	Employee Retirement	\$0.00	\$102.42	\$0.00	\$ -		LB	\$0.00	#DIV/0!
414	04.2129.231.02.00000	Employee Retirement-MS	\$1,703.80	\$1,691.09	\$1,904.00	\$ 1,778.04		LB	-\$125.96	-6.6%
415	04.2129.231.03.00000	Employee Retirement-HS	\$1,763.70	\$2,084.80	\$1,904.00	\$ 1,778.04		LB	-\$125.96	-6.6%
416	04.2149.231.01.00000	Employee Retirement-SPED	\$8,352.87	\$8,557.75	\$8,331.00	\$ 8,824.30		LB	\$493.30	5.9%
417	04.2149.231.02.00000	BCBA/ABA Employee Retirement -MS	\$9,583.51	\$11,119.78	\$10,411.00	\$ 11,463.60		LB	\$1,052.60	10.1%
418	04.2149.231.11.00000	BCBA/ABA Employee Retirement - FRES	\$13,374.60	\$15,608.44	\$15,481.00	\$ 18,724.85		LB	\$3,243.85	21.0%
419	04.2149.231.12.00000	BCBA/ABA Employee Retirement - LCS	\$5,671.96	\$13,096.30	\$11,712.00	\$ 21,251.16		LB	\$9,539.16	81.4%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
420	04.2210.231.11.00000	Employee Retirement	\$0.00	\$85.35	\$0.00	\$ -		LB	\$0.00	#DIV/0!
421	04.2212.231.11.00000	Employee Retirement	\$196.97	\$0.00	\$197.00	\$ -		LB	-\$197.00	-100.0%
422	04.2311.231.01.00000	Employee Retirement - SAU	\$0.00	\$320.80	\$0.00	\$ 418.88		LB	\$418.88	#DIV/0!
423	04.2312.231.01.00000	Employee Retirement	\$113.80	\$113.80	\$114.00	\$ -		LB	-\$114.00	-100.0%
424	04.2321.231.01.00000	Employee Retirement-SAU	\$18,258.62	\$18,647.79	\$18,648.00	\$ 18,740.28		LB	\$92.28	0.5%
425	04.2332.231.01.00000	Employee Retirement-SPED	\$11,874.72	\$2,899.46	\$3,979.00	\$ 3,565.46		LB	-\$413.54	-10.4%
426	04.2411.231.02.00000	Employee Retirement-MS	\$2,967.93	\$3,382.86	\$3,596.00	\$ 3,585.95		LB	-\$10.05	-0.3%
427	04.2411.231.03.00000	Employee Retirement-HS	\$4,401.03	\$4,134.45	\$4,429.00	\$ 4,382.82		LB	-\$46.18	-1.0%
428	04.2411.231.11.00000	Employee Retirement-FRES	\$3,717.09	\$3,697.44	\$4,229.00	\$ 4,121.64		LB	-\$107.36	-2.5%
429	04.2411.231.12.00000	Employee Retirement-LCS	\$1,783.28	-\$71.35	\$0.00	\$ -		LB	\$0.00	#DIV/0!
430	04.2510.231.01.00000	Employee Retirement-BUS	\$17,129.18	\$7,397.00	\$7,397.00	\$ 9,533.04		LB	\$2,136.04	28.9%
431	04.2620.231.01.00000	Employee Retirement	\$7,112.58	\$7,311.73	\$7,311.00	\$ 7,081.78		LB	-\$229.22	-3.1%
432	04.2620.231.02.00000	Employee Retirement-MS	\$3,836.29	\$3,737.93	\$3,994.00	\$ 3,866.07		LB	-\$127.93	-3.2%
433	04.2620.231.03.00000	Employee Retirement-HS	\$3,914.36	\$3,804.82	\$3,994.00	\$ 3,866.07		LB	-\$127.93	-3.2%
434	04.2620.231.11.00000	Employee Retirement-FRES	\$7,753.15	\$8,179.02	\$8,630.00	\$ 8,352.48		LB	-\$277.52	-3.2%
435	04.2620.231.12.00000	Employee Retirement-LCS	\$4,047.02	\$4,111.42	\$4,240.00	\$ 4,061.23		LB	-\$178.77	-4.2%
436	04.2844.231.01.00000	Employee Retirement-SAU	\$1,786.72	\$1,603.53	\$1,837.00	\$ 1,854.22		LB	\$17.22	0.9%
437	04.2844.231.02.00000	Employee Retirement-MS	\$3,573.44	\$3,207.29	\$3,673.00	\$ 3,708.44		LB	\$35.44	1.0%
438	04.2844.231.03.00000	Employee Retirement-HS	\$3,573.18	\$3,207.28	\$3,673.00	\$ 3,708.44		LB	\$35.44	1.0%
439	04.2844.231.11.00000	Employee Retirement-FRES	\$5,266.81	\$4,189.16	\$3,805.00	\$ 4,020.34		LB	\$215.34	5.7%
440	04.2844.231.12.00000	Employee Retirement-LCS	\$1,316.64	\$829.46	\$736.00	\$ 1,005.09		LB	\$269.09	36.6%
441	04.1100.232.02.00000	Teacher Retirement-MS	\$96,385.32	\$112,719.34	\$107,008.00	\$ 109,436.99		LB	\$2,428.99	2.3%
442	04.1100.232.03.00000	Teacher Retirement-HS	\$163,002.86	\$164,915.43	\$166,273.00	\$ 160,127.26		LB	-\$6,145.74	-3.7%
443	04.1100.232.11.00000	Teacher Retirement-FRES	\$158,422.58	\$151,254.52	\$153,250.00	\$ 172,466.80		LB	\$19,216.80	12.5%
444	04.1100.232.12.00000	Teacher Retirement-LCS	\$16,236.75	\$28,470.50	\$28,487.00	\$ 33,063.50		LB	\$4,576.50	16.1%
445	04.1120.232.02.00000	Teacher Retirement-MS	\$6,750.89	\$7,809.14	\$7,267.00	\$ -		LB	-\$7,267.00	-100.0%
446	04.1120.232.03.00000	Teacher Retirement-HS	\$272.17	\$488.85	\$31.00	\$ -		LB	-\$31.00	-100.0%
447	04.1210.232.02.00000	Teacher Retirement-MS	\$9,648.31	\$10,497.38	\$10,602.00	\$ 15,953.25		LB	\$5,351.25	50.5%
448	04.1210.232.03.00000	Teacher Retirement-HS	\$12,648.17	\$10,878.77	\$11,000.00	\$ 10,034.75		LB	-\$965.25	-8.8%
449	04.1210.232.11.00000	Teacher Retirement-FRES	\$19,805.56	\$22,964.28	\$20,673.00	\$ 25,365.00		LB	\$4,692.00	22.7%
450	04.1210.232.12.00000	Teacher Retirement-LCS	\$4,669.93	\$10,620.51	\$10,619.00	\$ 6,586.00		LB	-\$4,033.00	-38.0%
451	04.1212.232.02.00000	Teacher Retirement-MS	\$437.47	\$422.33	\$423.00	\$ 1,895.70		LB	\$1,472.70	348.2%
452	04.1212.232.03.00000	Teacher Retirement-HS	\$0.00	\$0.00	\$0.00	\$ 445.00		LB	\$445.00	#DIV/0!
453	04.1212.232.11.00000	Teacher Retirement-FRES	\$842.14	\$1,257.36	\$1,257.00	\$ 2,891.61		LB	\$1,634.61	130.0%
454	04.1212.232.12.00000	Teacher Retirement-LCS	\$528.09	\$0.00	\$0.00	\$ 662.16		LB	\$662.16	#DIV/0!
455	04.1290.232.02.00000	Teacher Retirement	\$63.08	\$36.32	\$0.00	\$ -		LB	\$0.00	#DIV/0!
456	04.1290.232.03.00000	Teacher Retirement	\$94.61	\$106.89	\$0.00	\$ -		LB	\$0.00	#DIV/0!
457	04.1410.232.02.00000	Teacher Retirement-MS	\$2,057.72	\$1,778.29	\$26.00	\$ 2,057.68		LB	\$2,031.68	7814.2%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
458	04.1410.232.03.00000	Teacher Retirement-HS	\$4,086.95	\$2,861.18	\$26.00	\$ 3,220.02		LB	\$3,194.02	12284.7%
459	04.1410.232.11.00000	Teacher Retirement	\$603.26	\$658.82	\$0.00	\$ 835.71		LB	\$835.71	#DIV/0!
460	04.1420.232.02.00000	Teacher Retirement-MS	\$1,240.07	\$1,703.24	\$1,211.00	\$ 1,241.55		LB	\$30.55	2.5%
461	04.1420.232.03.00000	Teacher Retirement-HS	\$2,461.80	\$2,356.42	\$1,480.00	\$ 1,517.45		LB	\$37.45	2.5%
462	04.2122.232.02.00000	Teacher Retirement-MS	\$4,167.88	\$3,931.48	\$7,680.00	\$ 7,476.00		LB	-(204.00)	-2.7%
463	04.2122.232.03.00000	Teacher Retirement-HS	\$12,371.32	\$13,329.44	\$12,788.00	\$ 13,811.98		LB	\$1,023.98	8.0%
464	04.2122.232.11.00000	Teacher Retirement-FRES	\$11,292.65	\$11,631.17	\$11,640.00	\$ 12,371.00		LB	\$731.00	6.3%
465	04.2134.232.02.00000	Teacher Retirement-MS	\$3,822.09	\$4,524.79	\$4,528.00	\$ 4,645.80		LB	\$117.80	2.6%
466	04.2134.232.03.00000	Teacher Retirement-HS	\$5,733.23	\$5,530.26	\$5,535.00	\$ 5,678.20		LB	\$143.20	2.6%
467	04.2134.232.11.00000	Teacher Retirement-FRES	\$9,409.02	\$10,763.21	\$10,763.00	\$ 11,311.90		LB	\$548.90	5.1%
468	04.2134.232.12.00000	Teacher Retirement-LCS	\$8,135.20	\$10,155.63	\$10,163.00	\$ 10,947.00		LB	\$784.00	7.7%
469	04.2140.232.01.00000	Teacher Retirement	\$0.00	\$0.00	\$0.00	\$ 12,460.00		LB	\$12,460.00	#DIV/0!
470	04.2210.232.11.00000	Teacher Retirement	\$1,302.00	-(272.72)	\$0.00	\$ -		LB	\$0.00	#DIV/0!
471	04.2210.232.12.00000	Teacher Retirement	\$260.40	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
472	04.2212.232.02.00000	Teacher Retirement-MS	\$953.46	\$353.68	\$1,258.00	\$ -		LB	-(1,258.00)	-100.0%
473	04.2212.232.03.00000	Teacher Retirement-HS	\$1,902.95	\$743.53	\$1,970.00	\$ -		LB	-(1,970.00)	-100.0%
474	04.2212.232.11.00000	Teacher Retirement-FRES	\$1,410.38	\$2,661.90	\$4,753.00	\$ -		LB	-(4,753.00)	-100.0%
475	04.2212.232.12.00000	Teacher Retirement-LCS	\$615.84	\$217.00	\$853.00	\$ -		LB	-(853.00)	-100.0%
476	04.2222.232.02.00000	Teacher Retirement-MS	\$4,141.56	\$4,702.69	\$4,529.00	\$ 5,166.45		LB	\$637.45	14.1%
477	04.2222.232.03.00000	Teacher Retirement-HS	\$6,199.53	\$5,747.99	\$5,534.00	\$ 6,314.55		LB	\$780.55	14.1%
478	04.2222.232.11.00000	Teacher Retirement-FRES	\$7,105.62	\$7,291.28	\$7,297.00	\$ 7,654.00		LB	\$357.00	4.9%
479	04.2332.232.01.00000	Teacher Retirement	\$3,013.66	\$16,075.28	\$16,075.00	\$ 16,020.00		LB	-(55.00)	-0.3%
480	04.2410.232.02.00000	Teacher Retirement-MS	\$12,964.64	\$14,036.20	\$13,385.00	\$ 14,407.99		LB	\$1,022.99	7.6%
481	04.2410.232.03.00000	Teacher Retirement-HS	\$20,081.82	\$17,246.61	\$17,898.00	\$ 17,609.76		LB	-(288.24)	-1.6%
482	04.2410.232.11.00000	Teacher Retirement-FRES	\$11,609.90	\$11,350.01	\$11,423.00	\$ 11,712.40		LB	\$289.40	2.5%
483	04.2410.232.12.00000	Teacher Retirement-LCS	\$4,826.92	\$4,864.35	\$4,864.00	\$ 5,019.60		LB	\$155.60	3.2%
484	04.2411.232.11.00000	Teacher Retirement	\$0.00	\$73.09	\$0.00	\$ -		LB	\$0.00	#DIV/0!
485	04.2510.232.01.00000	Teacher Retirement-BUS	\$2,895.91	\$12,535.50	\$14,470.00	\$ 15,486.00		LB	\$1,016.00	7.0%
486	04.1100.250.02.00000	Unemployment-MS	\$1,666.95	-(1,965.04)	\$874.00	\$ 1,182.14		LB	\$308.14	35.3%
487	04.1100.250.03.00000	Unemployment-HS	\$3,100.18	-(3,488.92)	\$1,557.00	\$ 1,526.07		LB	-(30.93)	-2.0%
488	04.1100.250.11.00000	Unemployment-FRES	\$3,583.78	-(3,877.51)	\$1,719.00	\$ 1,249.76		LB	-(469.24)	-27.3%
489	04.1100.250.12.00000	Unemployment-LCS	\$354.30	-(626.76)	\$590.00	\$ 295.84		LB	-(294.16)	-49.9%
490	04.1110.250.02.00000	Unemployment-MS	\$0.00	\$0.00	\$20.00	\$ -		LB	-(20.00)	-100.0%
491	04.1110.250.03.00000	Unemployment-HS	\$0.00	\$0.00	\$30.00	\$ -		LB	-(30.00)	-100.0%
492	04.1110.250.11.00000	Unemployment-FRES	\$205.28	-(55.48)	\$152.00	\$ 102.75		LB	-(49.25)	-32.4%
493	04.1110.250.12.00000	Unemployment-LCS	\$261.21	-(124.52)	\$89.00	\$ 202.86		LB	\$113.86	127.9%
494	04.1120.250.02.00000	Unemployment-MS	\$65.56	\$53.18	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
495	04.1120.250.03.00000	Unemployment-HS	\$127.63	\$62.75	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
496	04.1120.250.11.00000	Unemployment-FRES	\$73.22	\$63.99	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
497	04.1120.250.12.00000	Unemployment-LCS	\$29.89	\$7.81	\$0.00	\$ 144.90		LB	\$144.90	#DIV/0!
498	04.1210.250.02.00000	Unemployment-MS	\$161.28	-\$219.13	\$41.00	\$ 202.86		LB	\$161.86	394.8%
499	04.1210.250.03.00000	Unemployment-HS	\$167.51	-\$213.91	\$60.00	\$ 135.24		LB	\$75.24	125.4%
500	04.1210.250.11.00000	Unemployment-FRES	\$631.03	-\$573.90	\$101.00	\$ 202.86		LB	\$101.86	100.9%
501	04.1210.250.12.00000	Unemployment-LCS	\$152.07	-\$274.73	\$151.00	\$ 67.62		LB	-\$83.38	-55.2%
502	04.1211.250.02.00000	Unemployment-MS	\$421.09	-\$284.13	\$151.00	\$ 338.10		LB	\$187.10	123.9%
503	04.1211.250.03.00000	Unemployment-HS	\$266.58	-\$194.85	\$202.00	\$ 338.10		LB	\$136.10	67.4%
504	04.1211.250.11.00000	Unemployment-FRES	\$634.01	-\$120.50	\$202.00	\$ 608.58		LB	\$406.58	201.3%
505	04.1211.250.12.00000	Unemployment-LCS	\$213.16	-\$54.29	\$201.00	\$ 135.24		LB	-\$65.76	-32.7%
506	04.1212.250.02.00000	Unemployment-MS	\$10.12	\$0.65	\$0.00	\$ 51.44		LB	\$51.44	#DIV/0!
507	04.1212.250.03.00000	Unemployment-HS	\$0.00	\$0.00	\$0.00	\$ 12.08		LB	\$12.08	#DIV/0!
508	04.1212.250.11.00000	Unemployment-FRES	\$24.55	\$1.93	\$0.00	\$ 78.46		LB	\$78.46	#DIV/0!
509	04.1212.250.12.00000	Unemployment-LCS	\$29.40	\$0.00	\$0.00	\$ 17.97		LB	\$17.97	#DIV/0!
510	04.1290.250.02.00000	Unemployment Compensation	\$1.36	\$0.96	\$0.00	\$ -		LB	\$0.00	#DIV/0!
511	04.1290.250.03.00000	Unemployment Compensation	\$1.98	\$2.83	\$0.00	\$ -		LB	\$0.00	#DIV/0!
512	04.1410.250.02.00000	Unemployment-MS	\$49.00	\$3.09	\$41.00	\$ 55.83		LB	\$14.83	36.2%
513	04.1410.250.03.00000	Unemployment-HS	\$107.32	\$3.51	\$90.00	\$ 87.37		LB	-\$2.63	-2.9%
514	04.1410.250.11.00000	Unemployment Compensation	\$15.99	\$14.15	\$13.00	\$ 22.68		LB	\$9.68	74.5%
515	04.1420.250.02.00000	Unemployment-MS	\$34.93	\$21.11	\$29.00	\$ 85.93		LB	\$56.93	196.3%
516	04.1420.250.03.00000	Unemployment-HS	\$111.94	\$66.31	\$94.00	\$ 163.67		LB	\$69.67	74.1%
517	04.2122.250.02.00000	Unemployment-MS	\$99.91	\$3.90	\$50.00	\$ 67.62		LB	\$17.62	35.2%
518	04.2122.250.03.00000	Unemployment-HS	\$409.91	-\$243.77	\$50.00	\$ 167.10		LB	\$117.10	234.2%
519	04.2122.250.11.00000	Unemployment-FRES	\$366.73	-\$269.19	\$51.00	\$ 67.62		LB	\$16.62	32.6%
520	04.2129.250.02.00000	Unemployment-MS	\$85.58	-\$67.79	\$34.00	\$ 67.62		LB	\$33.62	98.9%
521	04.2129.250.03.00000	Unemployment-HS	\$87.93	-\$44.64	\$34.00	\$ 67.62		LB	\$33.62	98.9%
522	04.2134.250.02.00000	Unemployment-MS	\$66.23	-\$106.82	\$21.00	\$ 67.62		LB	\$46.62	222.0%
523	04.2134.250.03.00000	Unemployment-HS	\$99.38	-\$130.02	\$30.00	\$ 67.62		LB	\$37.62	125.4%
524	04.2134.250.11.00000	Unemployment-FRES	\$106.40	-\$247.63	\$50.00	\$ 67.62		LB	\$17.62	35.2%
525	04.2134.250.12.00000	Unemployment-LCS	\$141.40	-\$234.31	\$50.00	\$ 67.62		LB	\$17.62	35.2%
526	04.2140.250.01.00000	Unemployment-Psych	\$0.00	\$0.00	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
527	04.2149.250.01.00000	Unemployment-SPED	\$405.96	-\$144.78	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
528	04.2149.250.02.00000	Unemployment - MS	\$458.06	-\$288.28	\$21.00	\$ 135.24		LB	\$114.24	544.0%
529	04.2149.250.03.00000	Unemployment - HS	\$0.00	\$0.00	\$21.00	\$ -		LB	-\$21.00	-100.0%
530	04.2149.250.11.00000	Unemployment - FRES	\$279.71	-\$289.62	\$228.00	\$ 338.10		LB	\$110.10	48.3%
531	04.2149.250.12.00000	Unemployment - LCS	\$185.92	-\$196.17	\$92.00	\$ 405.72		LB	\$313.72	341.0%
532	04.2210.250.11.00000	Unemployment Compensation	\$0.76	\$1.08	\$0.00	\$ -		LB	\$0.00	#DIV/0!
533	04.2210.250.12.00000	Unemployment Compensation	\$0.00	\$0.17	\$0.00	\$ -		LB	\$0.00	#DIV/0!

1	A	B	C	D	E	F	G	H	I	J
	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
534	04.2212.250.01.00000	Curriculum Coordinator Unemployment	\$0.00	\$0.00	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
535	04.2212.250.02.00000	Unemployment Compensation	\$0.80	\$0.71	\$0.00	\$ -		LB	\$0.00	#DIV/0!
536	04.2212.250.03.00000	Unemployment Compensation	\$4.21	\$1.65	\$0.00	\$ -		LB	\$0.00	#DIV/0!
537	04.2212.250.11.00000	Unemployment Compensation	\$12.35	\$3.27	\$0.00	\$ -		LB	\$0.00	#DIV/0!
538	04.2212.250.12.00000	Unemployment Compensation	\$0.00	\$0.57	\$0.00	\$ -		LB	\$0.00	#DIV/0!
539	04.2222.250.02.00000	Unemployment-MS	\$43.18	-\$93.29	\$20.00	\$ 75.23		LB	\$55.23	276.2%
540	04.2222.250.03.00000	Unemployment-HS	\$64.44	-\$113.64	\$30.00	\$ 76.92		LB	\$46.92	156.4%
541	04.2222.250.11.00000	Unemployment-FRES	\$0.00	\$0.00	\$50.00	\$ 67.62		LB	\$17.62	35.2%
542	04.2311.250.01.00000	Unemployment Compensation	\$1.98	-\$46.06	\$0.00	\$ 22.46		LB	\$22.46	#DIV/0!
543	04.2312.250.01.00000	Unemployment Compensation	\$4.60	-\$2.45	\$0.00	\$ -		LB	\$0.00	#DIV/0!
544	04.2313.250.01.00000	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$ 16.91		LB	\$16.91	#DIV/0!
545	04.2321.250.01.00000	Unemployment-SAU	\$530.91	-\$403.16	\$100.00	\$ 135.24		LB	\$35.24	35.2%
546	04.2332.250.01.00000	Unemployment-SPED	\$673.74	-\$491.34	\$100.00	\$ 135.24		LB	\$35.24	35.2%
547	04.2410.250.02.00000	Unemployment-MS	\$411.99	-\$178.65	\$101.00	\$ 135.24		LB	\$34.24	33.9%
548	04.2410.250.03.00000	Unemployment-HS	\$625.41	-\$217.92	\$101.00	\$ 135.24		LB	\$34.24	33.9%
549	04.2410.250.11.00000	Unemployment-FRES	\$149.13	-\$160.94	\$51.00	\$ 67.62		LB	\$16.62	32.6%
550	04.2410.250.12.00000	Unemployment-LCS	\$63.98	-\$69.00	\$50.00	\$ 67.62		LB	\$17.62	35.2%
551	04.2411.250.02.00000	Unemployment-MS	\$112.95	-\$124.46	\$50.00	\$ 133.35		LB	\$83.35	166.7%
552	04.2411.250.03.00000	Unemployment-HS	\$167.37	-\$151.49	\$50.00	\$ 135.24		LB	\$85.24	170.5%
553	04.2411.250.11.00000	Unemployment-FRES	\$203.04	-\$228.59	\$52.00	\$ 135.24		LB	\$83.24	160.1%
554	04.2411.250.12.00000	Unemployment-LCS	\$109.04	-\$40.44	\$51.00	\$ 67.62		LB	\$16.62	32.6%
555	04.2510.250.01.00000	Unemployment Comp - BUS	\$416.58	-\$422.09	\$151.00	\$ 202.86		LB	\$51.86	34.3%
556	04.2620.250.01.00000	Unemployment	\$329.23	-\$151.43	\$21.00	\$ 67.62		LB	\$46.62	222.0%
557	04.2620.250.02.00000	Unemployment-MS	\$224.78	-\$196.08	\$60.00	\$ 212.52		LB	\$152.52	254.2%
558	04.2620.250.03.00000	Unemployment-HS	\$229.10	-\$194.92	\$91.00	\$ 212.52		LB	\$121.52	133.5%
559	04.2620.250.11.00000	Unemployment-FRES	\$250.91	-\$252.93	\$151.00	\$ 212.52		LB	\$61.52	40.7%
560	04.2620.250.12.00000	Unemployment-LCS	\$195.21	-\$117.74	\$39.00	\$ 77.28		LB	\$38.28	98.2%
561	04.2723.250.03.00000	Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
562	04.2743.250.03.00000	Vocational Ed Van Driver Unemploy Comp - HS	\$65.82	\$0.92	\$55.00	\$ -		LB	-\$55.00	-100.0%
563	04.2744.250.02.00000	Unemployment Compensation	\$0.09	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
564	04.2744.250.03.00000	Unemployment Compensation	\$0.14	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
565	04.2844.250.01.00000	Unemployment-SAU	\$21.28	-\$75.73	\$0.00	\$ 67.62		LB	\$67.62	#DIV/0!
566	04.2844.250.02.00000	Unemployment-MS	\$42.56	-\$151.42	\$20.00	\$ 67.62		LB	\$47.62	238.1%
567	04.2844.250.03.00000	Unemployment-HS	\$42.56	-\$151.42	\$50.00	\$ 67.62		LB	\$17.62	35.2%
568	04.2844.250.11.00000	Unemployment-FRES	\$255.30	-\$127.29	\$30.00	\$ 67.62		LB	\$37.62	125.4%
569	04.2844.250.12.00000	Unemployment-LCS	\$63.83	-\$36.24	\$21.00	\$ 67.62		LB	\$46.62	222.0%
570	04.1100.260.02.00000	Workers' Compensation-MS	\$1,192.61	\$83.76	\$3,002.00	\$ 1,945.27		LB	-\$1,056.73	-35.2%
571	04.1100.260.03.00000	Workers' Compensation-HS	\$2,199.40	\$140.35	\$4,989.00	\$ 2,844.11		LB	-\$2,144.89	-43.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
572	04.1100.260.11.00000	Workers' Compensation-FRES	\$2,528.78	\$127.44	\$4,703.00	\$ 3,062.92		LB	-\$1,640.08	-34.9%
573	04.1100.260.12.00000	Workers' Compensation-LCS	\$268.06	\$25.97	\$485.00	\$ 587.86		LB	\$102.86	21.2%
574	04.1110.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$36.00	\$ -		LB	-\$36.00	-100.0%
575	04.1110.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$54.00	\$ -		LB	-\$54.00	-100.0%
576	04.1110.260.11.00000	Workers' Compensation-FRES	\$87.60	\$2.79	\$51.00	\$ 67.14		LB	\$16.14	31.6%
577	04.1110.260.12.00000	Workers' Compensation-LCS	\$142.20	\$5.47	\$227.00	\$ 191.66		LB	-\$35.34	-15.6%
578	04.1120.260.02.00000	Workers' Compensation-MS	\$50.92	\$4.07	\$96.00	\$ 94.69		LB	-\$39.31	-29.3%
579	04.1120.260.03.00000	Workers' Compensation-HS	\$52.91	\$4.93	\$134.00	\$ 94.69		LB	-\$39.31	-29.3%
580	04.1120.260.11.00000	Workers' Compensation-FRES	\$28.62	\$4.27	\$134.00	\$ 94.69		LB	\$75.69	398.4%
581	04.1120.260.12.00000	Workers' Compensation-LCS	\$14.81	\$5.11	\$19.00	\$ 94.69		LB	-\$2.00	-100.0%
582	04.1130.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$2.00	\$ -		LB	-\$2.00	-100.0%
583	04.1130.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$2.00	\$ -		LB	-\$3.00	-100.0%
584	04.1130.260.11.00000	Workers' Compensation-FRES	\$0.00	\$0.00	\$3.00	\$ -		LB	-\$2.00	-100.0%
585	04.1130.260.12.00000	Workers' Compensation-LCS	\$0.00	\$0.00	\$2.00	\$ -		LB	\$16.88	6.3%
586	04.1210.260.02.00000	Workers' Compensation-MS	\$159.81	\$8.91	\$266.00	\$ 282.88		LB	-\$207.06	-53.8%
587	04.1210.260.03.00000	Workers' Compensation-HS	\$210.22	\$8.84	\$385.00	\$ 177.94		LB	-\$267.23	-37.3%
588	04.1210.260.11.00000	Workers' Compensation-FRES	\$396.47	\$23.38	\$717.00	\$ 449.77		LB	-\$175.22	-60.0%
589	04.1210.260.12.00000	Workers' Compensation-LCS	\$77.31	\$10.49	\$292.00	\$ 116.78		LB	-\$56.23	-15.7%
590	04.1211.260.02.00000	Workers' Compensation-MS	\$254.13	\$14.61	\$359.00	\$ 302.77		LB	-\$91.65	-21.7%
591	04.1211.260.03.00000	Workers' Compensation-HS	\$156.10	\$9.94	\$423.00	\$ 331.35		LB	-\$213.93	-27.8%
592	04.1211.260.11.00000	Workers' Compensation-FRES	\$337.61	\$17.69	\$770.00	\$ 556.07		LB	-\$53.20	-34.8%
593	04.1211.260.12.00000	Workers' Compensation-LCS	\$104.34	\$4.02	\$153.00	\$ 99.80		LB	\$25.61	320.1%
594	04.1212.260.02.00000	Workers' Compensation-MS	\$1.39	\$0.27	\$8.00	\$ 33.61		LB	-\$4.11	-34.3%
595	04.1212.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$12.00	\$ 7.89		LB	-\$6.73	-11.6%
596	04.1212.260.11.00000	Workers' Compensation-FRES	\$18.34	\$1.55	\$58.00	\$ 51.27		LB	-\$9.26	-44.1%
597	04.1212.260.12.00000	Workers' Compensation-LCS	\$2.36	\$0.00	\$21.00	\$ 11.74		LB	-\$3.00	-100.0%
598	04.1213.260.02.00000	Workers' Compensation-MS	\$0.00	\$0.00	\$3.00	\$ -		LB	-\$10.00	-100.0%
599	04.1213.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$10.00	\$ -		LB	\$0.00	#DIV/0!
600	04.1290.260.02.00000	Workers' Compensation	\$1.03	\$0.59	\$0.00	\$ -		LB	\$0.00	#DIV/0!
601	04.1290.260.03.00000	Workers' Compensation	\$1.54	\$1.73	\$0.00	\$ -		LB	-\$18.51	-33.7%
602	04.1410.260.02.00000	Workers' Compensation-MS	\$26.45	\$1.84	\$55.00	\$ 36.49		LB	-\$42.90	-42.9%
603	04.1410.260.03.00000	Workers' Compensation-HS	\$60.80	\$4.09	\$100.00	\$ 57.10		LB	\$14.82	#DIV/0!
604	04.1410.260.11.00000	Workers' Compensation	\$9.73	\$1.46	\$0.00	\$ 14.82		LB	-\$7.85	-12.3%
605	04.1420.260.02.00000	Workers' Compensation-MS	\$7.69	\$1.25	\$64.00	\$ 56.15		LB	-\$77.04	-41.9%
606	04.1420.260.03.00000	Workers' Compensation-HS	\$40.18	\$5.06	\$184.00	\$ 106.96		LB	\$32.56	32.6%
607	04.2122.260.02.00000	Workers' Compensation-MS	\$66.09	\$4.94	\$100.00	\$ 132.56		LB	-\$69.08	-22.0%
608	04.2122.260.03.00000	Workers' Compensation-HS	\$149.32	\$10.85	\$314.00	\$ 244.92		LB	-\$94.64	-30.1%
609	04.2122.260.11.00000	Workers' Compensation-FRES	\$186.64	\$10.56	\$314.00	\$ 219.36		LB		

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
610	04.2129.260.02.00000	Workers' Compensation-MS	\$43.39	\$2.13	\$71.00	\$ 50.24		LB	-\$20.76	-29.2%
611	04.2129.260.03.00000	Workers' Compensation-HS	\$44.79	\$2.10	\$72.00	\$ 50.24		LB	-\$21.76	-30.2%
612	04.2134.260.02.00000	Workers' Compensation-MS	\$63.20	\$4.17	\$132.00	\$ 82.38		LB	-\$49.62	-37.6%
613	04.2134.260.03.00000	Workers' Compensation-HS	\$94.73	\$5.47	\$132.00	\$ 100.69		LB	-\$31.31	-23.7%
614	04.2134.260.11.00000	Workers' Compensation-FRES	\$155.42	\$8.84	\$231.00	\$ 200.58		LB	-\$30.42	-13.2%
615	04.2134.260.12.00000	Workers' Compensation-LCS	\$134.44	\$9.70	\$311.00	\$ 194.11		LB	-\$116.89	-37.6%
616	04.2140.260.01.00000	Workers' Comp-Psych	\$0.00	\$0.00	\$0.00	\$ 220.94		LB	\$220.94	#DIV/0!
617	04.2149.260.01.00000	Workers' Compensation-SPED	\$212.61	\$8.90	\$0.00	\$ 249.35		LB	\$249.35	#DIV/0!
618	04.2149.260.02.00000	Workers' Compensation-MS	\$244.35	\$11.46	\$33.00	\$ 323.93		LB	\$290.93	881.6%
619	04.2149.260.03.00000	Workers' Compensation-HS	\$0.00	\$0.00	\$33.00	\$ -		LB	-\$33.00	-100.0%
620	04.2149.260.11.00000	Workers' Compensation-FRES	\$234.96	\$15.92	\$832.00	\$ 529.11		LB	-\$302.89	-36.4%
621	04.2149.260.12.00000	Workers' Compensation-LCS	\$94.66	\$13.65	\$602.00	\$ 655.63		LB	\$53.63	8.9%
622	04.2210.260.11.00000	Workers' Compensation	\$22.96	-\$0.16	\$0.00	\$ -		LB	\$0.00	#DIV/0!
623	04.2210.260.12.00000	Workers' Compensation	\$4.50	-\$0.11	\$0.00	\$ -		LB	\$0.00	#DIV/0!
624	04.2212.260.01.00000	Curriculum Coord Workers' Compensation	\$0.00	\$0.00	\$0.00	\$ 225.49		LB	\$225.49	#DIV/0!
625	04.2212.260.02.00000	Worker's Compensation-MS	\$16.47	-\$0.32	\$16.00	\$ -		LB	-\$16.00	-100.0%
626	04.2212.260.03.00000	Workers' Compensation-HS	\$31.51	\$0.05	\$23.00	\$ -		LB	-\$23.00	-100.0%
627	04.2212.260.11.00000	Workers' Compensation-FRES	\$28.38	\$2.54	\$65.00	\$ -		LB	-\$65.00	-100.0%
628	04.2212.260.12.00000	Workers' Compensation-LCS	\$10.64	-\$0.03	\$5.00	\$ -		LB	-\$5.00	-100.0%
629	04.2222.260.02.00000	Workers' Compensation-MS	\$64.50	\$3.88	\$135.00	\$ 91.61		LB	-\$43.39	-32.1%
630	04.2222.260.03.00000	Workers' Compensation-HS	\$96.87	\$4.88	\$135.00	\$ 111.97		LB	-\$23.03	-17.1%
631	04.2222.260.11.00000	Workers' Compensation-FRES	\$0.00	\$0.00	\$79.00	\$ 135.72		LB	\$56.72	71.8%
632	04.2311.260.01.00000	Workers' Compensation	\$0.84	\$3.24	\$0.00	\$ 14.68		LB	\$14.68	#DIV/0!
633	04.2312.260.01.00000	Workers' Compensation	\$2.80	\$2.80	\$0.00	\$ -		LB	\$0.00	#DIV/0!
634	04.2313.260.01.00000	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$ 11.05		LB	\$11.05	#DIV/0!
635	04.2321.260.01.00000	Workers' Compensation-SAU	\$464.46	\$18.63	\$762.00	\$ 529.54		LB	-\$232.46	-30.5%
636	04.2332.260.01.00000	Workers' Compensation-SPED	\$352.43	\$12.59	\$544.00	\$ 384.82		LB	-\$159.18	-29.3%
637	04.2410.260.02.00000	Workers' Compensation-MS	\$216.17	\$9.53	\$353.00	\$ 255.48		LB	-\$97.52	-27.6%
638	04.2410.260.03.00000	Workers' Compensation-HS	\$334.68	\$11.65	\$529.00	\$ 312.26		LB	-\$216.74	-41.0%
639	04.2410.260.11.00000	Workers' Compensation-FRES	\$193.55	\$7.30	\$353.00	\$ 207.68		LB	-\$145.32	-41.2%
640	04.2410.260.12.00000	Workers' Compensation-LCS	\$80.52	\$3.00	\$88.00	\$ 89.01		LB	\$1.01	1.1%
641	04.2411.260.02.00000	Workers' Compensation-MS	\$75.51	\$3.54	\$121.00	\$ 101.33		LB	-\$19.67	-16.3%
642	04.2411.260.03.00000	Workers' Compensation-HS	\$112.02	\$3.91	\$182.00	\$ 123.85		LB	-\$58.15	-32.0%
643	04.2411.260.11.00000	Workers' Compensation-FRES	\$156.93	\$7.13	\$260.00	\$ 183.40		LB	-\$76.60	-29.5%
644	04.2411.260.12.00000	Workers' Compensation-LCS	\$78.18	\$2.87	\$123.00	\$ 68.11		LB	-\$54.89	-44.6%
645	04.2510.260.01.00000	Workers' Compensation-BUS	\$485.49	\$16.36	\$800.00	\$ 543.97		LB	-\$256.03	-32.0%
646	04.2620.260.01.00000	Workers' Compensation	\$1,573.25	\$64.58	\$281.00	\$ 200.11		LB	-\$80.89	-28.8%
647	04.2620.260.02.00000	Workers' Compensation-MS	\$1,296.96	\$51.38	\$239.00	\$ 161.22		LB	-\$77.78	-32.5%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
648	04.2620.260.03.00000	Workers' Compensation-HS	\$1,331.34	\$51.19	\$239.00	\$ 161.22		LB	-\$77.78	-32.5%
649	04.2620.260.11.00000	Workers' Compensation-FRES	\$1,882.49	\$101.85	\$448.00	\$ 328.45		LB	-\$119.55	-26.7%
650	04.2620.260.12.00000	Workers' Compensation-LCS	\$932.05	\$38.01	\$165.00	\$ 121.07		LB	-\$43.93	-26.6%
651	04.2723.260.03.00000	Workers' Compensation	\$0.00	\$0.00	\$0.00	\$ 25.32		LB	\$25.32	#DIV/0!
652	04.2743.260.03.00000	Vocational Ed Van Driver Worker Comp - HS	\$32.60	\$1.76	\$35.00	\$ -		LB	-\$35.00	-100.0%
653	04.2744.260.02.00000	Workers' Compensation	\$0.06	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
654	04.2744.260.03.00000	Workers' Compensation	\$0.08	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
655	04.2844.260.01.00000	Workers' Compensation-SAU	\$45.44	\$1.63	\$39.00	\$ 52.39		LB	\$13.39	34.3%
656	04.2844.260.02.00000	Workers' Compensation-MS	\$90.88	\$2.26	\$76.00	\$ 104.79		LB	\$28.79	37.9%
657	04.2844.260.03.00000	Workers' Compensation-HS	\$91.01	\$2.51	\$76.00	\$ 104.79		LB	\$28.79	37.9%
658	04.2844.260.11.00000	Workers' Compensation-FRES	\$133.98	\$4.04	\$229.00	\$ 113.60		LB	-\$115.40	-50.4%
659	04.2844.260.12.00000	Workers' Compensation-LCS	\$33.62	\$7.94	\$55.00	\$ 28.40		LB	-\$26.60	-48.4%
660	04.1100.430.02.00000	Repairs & Maintenance Services-MS	\$1,619.47	\$1,348.69	\$2,228.00	\$ 1,620.00	Pottery wheels, IA equipment, nautilus machines	BB	-\$608.00	-27.3%
661	04.1100.430.03.00000	Repairs & Maintenance Services-HS	\$2,588.21	\$1,648.41	\$2,392.00	\$ 1,980.00	Pottery wheels, IA equipment, nautilus machines	BB	-\$412.00	-17.2%
662	04.1100.610.02.00000	General Supplies/Paper/Tests-MS	\$18,030.10	\$13,633.19	\$22,011.00	\$ 27,613.00	PLTW - Science, Comp. Sci	BB	\$5,602.00	25.5%
663	04.1100.610.03.00000	General Supplies/Paper/Tests-HS	\$27,108.67	\$17,361.18	\$26,259.00	\$ 32,128.00	PLTW - Science, Comp. Sci	BB	\$5,869.00	22.4%
664	04.1100.641.02.00000	Books & Other Printed Media-MS	\$4,504.49	\$1,779.37	\$4,602.00	\$ 3,437.00	Big Ideas Math (gr 6,7,8)	BB	-\$1,165.00	-25.3%
665	04.1100.641.03.00000	Books & Other Printed Media-HS	\$9,702.29	\$2,188.70	\$11,550.00	\$ 9,780.00	AP Calc, Power of Math (running start), AP History, AP Environ. Cons.	BB	-\$1,770.00	-15.3%
666	04.1100.650.02.00000	Computer Software-MS	\$4,399.45	\$6,790.82	\$5,606.00	\$ 5,891.00	Edgenuity (ELA intervention software), PLTW, Adobe creative cloud, MIND (Math student subscriptions)	BB	\$285.00	5.1%
667	04.1100.650.03.00000	Computer Software-HS	\$5,653.65	\$6,352.46	\$6,951.00	\$ 3,345.00	ST software, PLTW, Adobe creative cloud, MIND (Math single student subscription)	BB	-\$3,606.00	-51.9%
668	04.1100.731.02.00000	New Equipment-MS	\$3,516.74	\$1,691.88	\$7,090.00	\$ 2,773.00	Screen printing, VEX kits for PLTW	BB	-\$4,317.00	-60.9%
669	04.1100.731.03.00000	New Equipment-HS	\$7,482.23	\$5,168.16	\$5,081.00	\$ 5,989.00	Torso models for A&P, screen printing, VEX kits for PLTW, Vernier	BB	\$908.00	17.9%
670	04.1100.735.02.00000	Replacement Equipment-MS	\$7,709.64	\$5,543.14	\$3,658.00	\$ 5,189.00	Classroom desks/chairs, demonstration table	BB	\$1,531.00	41.9%
671	04.1100.735.03.00000	Replacement Equipment-HS	\$11,844.93	\$7,853.93	\$7,773.00	\$ 6,342.00	Classroom desks/chairs, demonstration table	BB	-\$1,431.00	-18.4%
672	04.1100.737.02.00000	Replacement Furn & Fixtures - MS	\$0.00	\$1,867.58	\$0.00	\$ 3,600.00	2 caf tables @ \$1,800	BB	\$3,600.00	#DIV/0!
673	04.1100.737.03.00000	Replacement Furn & Fixtures - HS	\$0.00	\$2,349.25	\$0.00	\$ 5,400.00	3 caf tables @ \$1,800	BB	\$5,400.00	#DIV/0!
674	04.1390.561.03.00000	Vocational Education Tuition-HS	\$2,353.85	\$7,476.77	\$7,400.00	\$ 10,000.00	Potential for increased enrollment	BB	\$2,600.00	35.1%
675	04.1390.591.03.00000	Services Purchased/Private Sources-HS	\$0.00	\$0.00	\$750.00	\$ 250.00	(Adult Ed, HISET exams) not used as often	BB	-\$500.00	-66.7%
676	04.1410.610.02.00000	General Supplies/Paper-MS	\$973.64	\$896.40	\$1,000.00	\$ 1,000.00		BB	\$0.00	0.0%
677	04.1410.610.03.00000	General Supplies/Paper-HS	\$896.75	\$1,092.31	\$1,500.00	\$ 1,500.00		BB	\$0.00	0.0%
678	04.1410.810.02.00000	Dues & Fees-MS	\$847.00	\$792.25	\$1,431.00	\$ 1,431.00		BB	\$0.00	0.0%
679	04.1410.810.03.00000	Dues & Fees-HS	\$1,523.00	\$826.75	\$3,436.00	\$ 3,436.00		BB	\$0.00	0.0%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
680	04.1410.890.02.00000	Miscellaneous-MS	\$175.12	\$0.00	\$220.00	\$ 220.00		BB	\$0.00	0.0%
681	04.1410.890.03.00000	Miscellaneous-HS	\$262.55	\$0.00	\$330.00	\$ 330.00		BB	\$0.00	0.0%
682	04.1420.330.02.00000	Contracted Services - MS	\$6,102.00	\$8,073.99	\$6,436.00	\$ 7,875.00	Field maintenance	BB	\$1,439.00	22.4%
683	04.1420.330.03.00000	Contracted Services - HS	\$9,153.00	\$8,925.76	\$9,654.00	\$ 9,625.00	Field maintenance	BB	-\$29.00	-0.3%
684	04.1420.430.02.00000	Repairs & Maintenance Services-MS	\$4,727.06	\$4,338.40	\$7,470.00	\$ 4,275.00	Tennis court, softball field fence	BB	-\$3,195.00	-42.8%
685	04.1420.430.03.00000	Repairs & Maintenance Services-HS	\$4,914.52	\$5,148.49	\$9,130.00	\$ 5,225.00	Tennis court, softball field fence	BB	-\$3,905.00	-42.8%
686	04.1420.442.02.00000	Rental of Equipment-MS	\$365.63	\$504.44	\$428.00	\$ 495.00	Porta potty rental	BB	\$67.00	15.7%
687	04.1420.442.03.00000	Rental of Equipment-HS	\$503.49	\$616.52	\$522.00	\$ 605.00	Porta potty rental	BB	\$83.00	15.9%
688	04.1420.591.02.00000	Purchased Services/Private Sources-MS	\$7,583.66	\$7,100.50	\$10,462.00	\$ 10,698.30	Officials	BB	\$236.30	2.3%
689	04.1420.591.03.00000	Purchased Services/Private Sources-HS	\$11,375.49	\$8,678.50	\$12,787.00	\$ 13,075.70	Officials	BB	\$288.70	2.3%
690	04.1420.610.02.00000	General Supplies/Paper-MS	\$2,630.41	\$2,519.65	\$3,139.00	\$ 4,086.75	Supplies for fields	BB	\$947.75	30.2%
691	04.1420.610.03.00000	General Supplies/Paper-HS	\$3,751.95	\$3,068.34	\$2,186.00	\$ 4,936.25	Supplies for fields	BB	\$2,750.25	125.8%
692	04.1420.731.02.00000	New Equipment-MS	\$0.00	\$1,293.75	\$0.00	\$ -		BB	\$0.00	#DIV/0!
693	04.1420.731.03.00000	New Equipment-HS	\$0.00	\$1,581.25	\$0.00	\$ -		BB	\$0.00	#DIV/0!
694	04.1420.735.02.00000	Replacement Equipment-MS	\$3,930.28	\$3,830.34	\$6,885.00	\$ 7,346.25	Uniforms, soccer goals, bleachers, storage container	BB	\$461.25	6.7%
695	04.1420.735.03.00000	Replacement Equipment-HS	\$3,540.67	\$4,713.97	\$8,415.00	\$ 8,978.75	Uniforms, soccer goals, bleachers, storage container	BB	\$563.75	6.7%
696	04.1420.810.02.00000	Dues & Fees-MS	\$1,550.00	\$1,599.75	\$1,755.00	\$ 1,818.00		BB	\$63.00	3.6%
697	04.1420.810.03.00000	Dues & Fees-HS	\$2,420.00	\$1,955.25	\$2,145.00	\$ 2,222.00		BB	\$77.00	3.6%
698	04.1420.890.02.00000	Miscellaneous-MS	\$269.50	\$375.73	\$398.00	\$ 337.50		BB	-\$60.50	-15.2%
699	04.1420.890.03.00000	Miscellaneous-HS	\$402.31	\$458.08	\$487.00	\$ 412.50		BB	-\$74.50	-15.3%
700	04.1430.610.02.00000	Summer School Supplies - MS	\$0.00	\$0.00	\$500.00	\$ 500.00		BB	\$0.00	0.0%
701	04.1490.810.02.00000	Dues & Fees (Camp Fee)-MS	\$6,500.00	\$5,000.00	\$10,000.00	\$ 5,000.00	1 MS trip	BB	-\$5,000.00	-50.0%
702	04.2122.321.02.00000	Contracted Service-MS	\$0.00	\$0.00	\$135.00	\$ 135.00	Crisis counseling	BB	\$0.00	0.0%
703	04.2122.321.03.00000	Contracted Service-HS	\$0.00	\$0.00	\$165.00	\$ 165.00	Crisis counseling	BB	\$0.00	0.0%
704	04.2122.323.02.00000	Testing-MS	\$2,502.20	\$2,328.44	\$3,150.00	\$ 3,150.00	Star360	BB	\$0.00	0.0%
705	04.2122.323.03.00000	Testing-HS	\$4,461.30	\$5,016.31	\$3,850.00	\$ 3,850.00	Star360	BB	\$0.00	0.0%
706	04.2122.591.02.00000	Purchased Services/Private Sources	\$1,000.00	\$0.00	\$1,710.00	\$ 1,350.00	Guest speaker for RRW	BB	-\$360.00	-21.1%
707	04.2122.591.03.00000	Purchased Services/Private Sources	\$1,500.00	\$0.00	\$1,375.00	\$ 1,650.00	Guest speaker for RRW	BB	\$275.00	20.0%
708	04.2122.610.02.00000	General Supplies/Paper/Tests-MS	\$1,307.04	\$1,166.26	\$1,125.00	\$ 1,745.00	RRW supplies, planners, counseling resource materials, etc	BB	\$620.00	55.1%
709	04.2122.610.03.00000	General Supplies/Paper/Tests-HS	\$1,960.55	\$1,397.16	\$2,090.00	\$ 2,130.00	RRW supplies, planners, counseling resource materials, etc	BB	\$40.00	1.9%
710	04.2122.810.02.00000	Dues & Fees-MS	\$69.00	\$0.00	\$150.00	\$ 150.00		BB	\$0.00	0.0%
711	04.2122.810.03.00000	Dues & Fees-HS	\$384.00	\$384.00	\$412.00	\$ 600.00	Fees increased 19-20	BB	\$188.00	45.6%
712	04.2129.339.02.00000	504 Special Programs - MS	\$0.00	\$0.00	\$1,200.00	\$ -	Moved to Sped AC 1290.339. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,200.00	-100.0%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
713	04.2129.339.03.00000	504 Special Programs - HS	\$0.00	\$0.00	\$1,800.00	\$ -	Moved to Sped AC 1290.339. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,800.00	-100.0%
714	04.2129.610.02.00000	504 Program Supplies - MS	\$0.00	\$0.00	\$600.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BB	-\$600.00	-100.0%
715	04.2129.610.03.00000	504 Program Supplies - HS	\$0.00	\$0.00	\$600.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BB	-\$600.00	-100.0%
716	04.2129.731.02.00000	504 Program Equipment - MS	\$0.00	\$0.00	\$1,000.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,000.00	-100.0%
717	04.2129.731.03.00000	504 Program Equipment - HS	\$0.00	\$0.00	\$1,000.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BB	-\$1,000.00	-100.0%
718	04.2134.323.02.00000	Nurses Cont. Svs-MS	\$0.00	\$192.50	\$1,410.00	\$ 1,762.50	5 days @ \$352.50	BB	\$352.50	25.0%
719	04.2134.323.03.00000	Nurses Cont. Svs-HS	\$0.00	\$192.50	\$1,410.00	\$ 1,762.50	5 days @ \$352.50	BB	\$352.50	25.0%
720	04.2134.430.02.00000	Repairs & Maintenance Services-MS	\$48.00	\$63.00	\$50.00	\$ 67.50		BB	\$17.50	35.0%
721	04.2134.430.03.00000	Repairs & Maintenance Services-HS	\$72.00	\$77.00	\$60.00	\$ 82.50		BB	\$22.50	37.5%
722	04.2134.580.02.00000	Travel/Conference-MS	\$280.00	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
723	04.2134.580.03.00000	Travel/Conference-HS	\$300.00	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
724	04.2134.610.02.00000	General Supplies/Paper-MS	\$355.91	\$289.83	\$405.00	\$ 411.75	OTC medical supplies	BB	\$6.75	1.7%
725	04.2134.610.03.00000	General Supplies/Paper-HS	\$532.42	\$358.18	\$495.00	\$ 508.25	OTC medical supplies	BB	\$13.25	2.7%
726	04.2134.641.02.00000	Books & Other Printed Media-MS	\$13.82	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
727	04.2134.641.03.00000	Books & Other Printed Media-HS	\$20.71	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
728	04.2134.735.02.00000	Replacement Equipment-MS	\$74.92	\$160.20	\$45.00	\$ -		BB	-\$45.00	-100.0%
729	04.2134.735.03.00000	Replacement Equipment-HS	\$112.39	\$195.79	\$55.00	\$ -		BB	-\$55.00	-100.0%
730	04.2134.810.02.00000	Dues & Fees-MS	\$60.00	\$20.25	\$68.00	\$ 67.50		BB	-\$0.50	-0.7%
731	04.2134.810.03.00000	Dues & Fees-HS	\$90.00	\$24.75	\$91.00	\$ 82.50		BB	-\$8.50	-9.3%
732	04.2222.430.02.00000	Repairs & Maintenance Services-MS	\$30.52	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
733	04.2222.430.03.00000	Repairs & Maintenance Services-HS	\$45.78	\$0.00	\$0.00	\$ -		BB	\$0.00	#DIV/0!
734	04.2222.610.02.00000	General Supplies/Paper-MS	\$48.00	\$75.00	\$89.00	\$ 68.00	Tape, book covers, shelf labels	BB	-\$21.00	-23.6%
735	04.2222.610.03.00000	General Supplies/Paper-HS	\$72.01	\$91.67	\$109.00	\$ 83.00	Tape, book covers, shelf labels	BB	-\$26.00	-23.9%
736	04.2222.641.02.00000	Books & Other Printed Media-MS	\$2,880.35	\$1,061.46	\$1,800.00	\$ 1,800.00	Newspapers, magazines, books & ebooks	BB	\$0.00	0.0%
737	04.2222.641.03.00000	Books & Other Printed Media-HS	\$4,320.58	\$1,304.89	\$2,200.00	\$ 2,200.00	Newspapers, magazines, books & ebooks	BB	\$0.00	0.0%
738	04.2222.649.02.00000	Other Information Resources-MS	\$1,527.68	\$1,788.09	\$1,751.00	\$ 2,250.00	EBSCO, Gale, Rosen, Britanica	BB	\$499.00	28.5%
739	04.2222.649.03.00000	Other Information Resources-HS	\$2,291.52	\$2,185.42	\$2,140.00	\$ 2,750.00	EBSCO, Gale, Rosen, Britanica	BB	\$610.00	28.5%
740	04.2222.650.02.00000	Computer Software-MS	\$105.60	\$270.00	\$1,020.00	\$ 1,035.00	Noodle tools and Turnitin	BB	\$15.00	1.5%
741	04.2222.650.03.00000	Computer Software-HS	\$158.40	\$330.00	\$330.00	\$ 1,265.00	Noodle tools and Turnitin	BB	\$935.00	283.3%
742	04.2222.735.02.00000	Replacement Equipment-MS	\$799.96	\$0.00	\$0.00	\$ 900.00	Library furniture	BB	\$900.00	#DIV/0!
743	04.2222.735.03.00000	Replacement Equipment-HS	\$1,199.94	\$0.00	\$0.00	\$ 1,100.00	Library furniture	BB	\$1,100.00	#DIV/0!
744	04.2222.810.02.00000	Dues & Fees-MS	\$10.00	\$9.00	\$20.00	\$ 65.00	Added ISTE	BB	\$45.00	225.0%
745	04.2222.810.03.00000	Dues & Fees-HS	\$15.00	\$11.00	\$25.00	\$ 80.00	Added ISTE	BB	\$55.00	220.0%
746	04.2410.321.02.00000	Contracted Services - School Admin - MS	\$409.07	\$0.00	\$4,391.00	\$ 6,300.00	Ctr for school climate & learning	BB	\$1,909.00	43.5%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
747	04.2410.321.03.00000	Contracted Services - School Admin - HS	\$613.61	\$0.00	\$5,367.00	\$ 7,700.00	Ctr for school climate & learning	BB	\$2,333.00	43.5%
748	04.2410.430.02.00000	Repairs & Maintenance Services-MS	\$4,601.16	\$4,393.76	\$2,250.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	-\$2,250.00	-100.0%
749	04.2410.430.03.00000	Repairs & Maintenance Services-HS	\$6,768.64	\$5,766.19	\$5,000.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	-\$5,000.00	-100.0%
750	04.2410.442.02.00000	Equip Rental/Lease-MS	\$5,450.69	\$3,467.01	\$1,844.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	-\$1,844.00	-100.0%
751	04.2410.442.03.00000	Equip Rental/Lease-HS	\$4,376.61	\$6,360.29	\$0.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BB	\$0.00	#DIV/0!
752	04.2410.531.02.00000	Telephone-MS	\$20,062.92	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BB	\$0.00	#DIV/0!
753	04.2410.531.03.00000	Telephone-HS	\$29,355.85	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BB	\$0.00	#DIV/0!
754	04.2410.534.02.00000	Postage-MS	\$964.75	\$1,173.04	\$1,350.00	\$ 1,350.00		BB	\$0.00	0.0%
755	04.2410.534.03.00000	Postage-HS	\$1,447.14	\$1,461.29	\$1,650.00	\$ 1,650.00		BB	\$0.00	0.0%
756	04.2410.550.02.00000	Printing-MS	\$322.75	\$473.66	\$450.00	\$ 450.00		BB	\$0.00	0.0%
757	04.2410.550.03.00000	Printing-HS	\$484.15	\$578.94	\$550.00	\$ 550.00		BB	\$0.00	0.0%
758	04.2410.580.02.00000	Travel/Conferences-MS	\$869.61	\$2,066.79	\$5,175.00	\$ 4,612.50	Science PD training, Math PD	BB	-\$562.50	-10.9%
759	04.2410.580.03.00000	Travel/Conferences-HS	\$1,295.08	\$2,526.07	\$4,605.00	\$ 5,637.50	Science AP training, Calc AP refresher	BB	\$1,032.50	22.4%
760	04.2410.610.02.00000	General Supplies/Paper-MS	\$2,110.22	\$683.06	\$1,890.00	\$ 1,928.25		BB	\$38.25	2.0%
761	04.2410.610.03.00000	General Supplies/Paper-HS	\$3,150.58	\$886.28	\$2,310.00	\$ 2,356.75		BB	\$46.75	2.0%
762	04.2410.810.02.00000	Fees & Dues-MS	\$1,893.20	\$2,370.85	\$2,475.00	\$ 2,475.00	NEASC, NELMS, NASSP, NHASP	BB	\$0.00	0.0%
763	04.2410.810.03.00000	Fees & Dues-HS	\$2,839.80	\$2,787.15	\$3,026.00	\$ 3,026.00	NEASC, NELMS, NASSP, NHASP	BB	\$0.00	0.0%
764	04.2410.890.02.00000	Reg Ed - Misc MS	\$0.00	\$0.00	\$0.00	\$ 225.00	New AC: Cell phone stipend for AP for sub calling	BB	\$225.00	#DIV/0!
765	04.2410.890.03.00000	Reg Ed - Misc HS	\$0.00	\$0.00	\$0.00	\$ 275.00	New AC: Cell phone stipend for AP for sub calling	BB	\$275.00	#DIV/0!
766	04.2490.890.02.00000	Graduation/Assembly Expenses-MS	\$590.41	\$462.51	\$1,800.00	\$ 1,800.00		BB	\$0.00	0.0%
767	04.2490.890.03.00000	Graduation/Assembly Expenses-HS	\$2,897.43	\$1,748.07	\$2,700.00	\$ 2,700.00		BB	\$0.00	0.0%
768	04.2725.519.02.00000	Field Trip Transportation-MS	\$3,446.07	\$3,206.88	\$3,044.00	\$ 3,600.00		BB	\$556.00	18.3%
769	04.2725.519.03.00000	Field Trip Transportation-HS	\$1,914.12	\$4,680.68	\$4,136.00	\$ 4,400.00		BB	\$264.00	6.4%
770	04.2743.443.03.00000	Vocational Ed Vehicle Lease - HS	\$0.00	\$7,483.37	\$7,484.00	\$ 7,483.37	Lease; Year 4 of 5	BB	-\$0.63	0.0%
771	04.2743.519.03.00000	Vocational Transportation-HS	\$24,877.63	\$10,675.66	\$7,930.00	\$ 10,500.00		BB	\$2,570.00	32.4%
772	04.2743.626.03.00000	Vocational Ed Vehicle Gasoline - HS	\$0.00	\$941.87	\$1,276.00	\$ 1,200.00	Gas for van	BB	-\$76.00	-6.0%
773	04.2744.519.02.00000	Athletic Transportation-MS	\$10,125.68	\$14,205.93	\$14,858.00	\$ 14,858.00		BB	\$0.00	0.0%
774	04.2744.519.03.00000	Athletic Transportation-HS	\$22,193.20	\$19,802.47	\$23,215.00	\$ 23,215.00		BB	\$0.00	0.0%
775	04.2620.330.01.00000	Custodial Contracted-SAU	\$3,078.00	\$0.00	\$3,800.00	\$ 1,500.00	Contignecy for Wkmns Comp	BE	-\$2,300.00	-60.5%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
776	04.2620.411.02.00000	Water/Sewerage-MS	\$7,493.90	\$9,100.02	\$11,374.00	\$ 11,601.48	2% increase	BE	\$227.48	2.0%
777	04.2620.411.03.00000	Water/Sewerage-HS	\$11,240.85	\$11,122.23	\$16,544.00	\$ 16,874.88	2% increase	BE	\$330.88	2.0%
778	04.2620.411.11.00000	Water/Sewerage-FRES	\$15,061.50	\$16,114.75	\$21,154.00	\$ 21,577.08	2% increase	BE	\$423.08	2.0%
779	04.2620.421.02.00000	Disposal Services-MS	\$2,314.58	\$2,311.21	\$2,608.00	\$ 2,660.16	2% increase	BE	\$52.16	2.0%
780	04.2620.421.03.00000	Disposal Services-HS	\$3,471.86	\$2,824.69	\$3,187.00	\$ 3,250.74	2% increase	BE	\$63.74	2.0%
781	04.2620.421.11.00000	Disposal Services-FRES	\$5,079.90	\$5,135.90	\$5,795.00	\$ 5,910.90	2% increase	BE	\$115.90	2.0%
782	04.2620.421.12.00000	Disposal Services-LCS	\$2,508.45	\$2,540.45	\$2,866.00	\$ 2,923.32	2% increase	BE	\$57.32	2.0%
783	04.2620.422.02.00000	Snow Plowing Services-MS	\$3,372.50	\$0.00	\$3,036.00	\$ 3,439.95	2% increase from FY 18	BE	\$403.95	13.3%
784	04.2620.422.03.00000	Snow Plowing Services-HS	\$3,372.50	\$0.00	\$3,710.00	\$ 3,439.95	2% increase from FY 18	BE	-((\$270.05))	-7.3%
785	04.2620.422.11.00000	Snow Plowing Services-FRES	\$5,415.00	\$0.00	\$5,415.00	\$ 5,523.30	2% increase from FY 18	BE	\$108.30	2.0%
786	04.2620.422.12.00000	Snow Plowing Services-LCS	\$2,280.00	\$2,280.00	\$2,280.00	\$ 2,325.60	2% increase from FY 18	BE	\$45.60	2.0%
787	04.2620.424.02.00000	Lawn & Grounds Care-MS	\$257.24	\$221.03	\$788.00	\$ 262.38	2% increase from FY 18	BE	-((\$525.62))	-66.7%
788	04.2620.424.03.00000	Lawn & Grounds Care-HS	\$281.86	\$221.02	\$963.00	\$ 287.50	2% increase from FY 18	BE	-((\$675.50))	-70.1%
789	04.2620.424.11.00000	Lawn & Grounds Care-FRES	\$533.17	\$400.72	\$750.00	\$ 543.83	2% increase from FY 18	BE	-((\$206.17))	-27.5%
790	04.2620.424.12.00000	Lawn & Grounds Care-LCS	\$518.46	\$341.31	\$1,050.00	\$ 528.83	2% increase from FY 18	BE	-((\$521.17))	-49.6%
791	04.2620.430.01.00000	Repairs & Maintenance Serv - SAU	\$444.86	\$96.31	\$0.00	\$ 458.21	FY 18 plus 3%	BE	\$458.21	#DIV/0!
792	04.2620.430.02.00000	Repairs & Maintenance Serv.-MS	\$24,926.81	\$19,430.21	\$38,645.00	\$ 32,374.00	FY 18 plus 3% + replace stair treads @\$ 6,700	BE	-((\$6,271.00))	-16.2%
793	04.2620.430.03.00000	Repairs & Maintenance Serv.-HS	\$27,519.26	\$21,623.42	\$41,733.00	\$ 34,344.00	FY 18 plus 3% + locker repair \$6,000	BE	-((\$7,389.00))	-17.7%
794	04.2620.430.11.00000	Repairs & Maintenance Serv.-FRES	\$27,943.25	\$25,741.59	\$30,000.00	\$ 28,781.55	FY 18 plus 3%	BE	-((\$1,218.45))	-4.1%
795	04.2620.430.12.00000	Repairs & Maintenance Serv.-LCS	\$18,710.39	\$13,970.76	\$20,259.00	\$ 19,271.70	FY 18 plus 3%	BE	-((\$987.30))	-4.9%
796	04.2620.441.01.00000	Rent (SAU/SPED/Storage)-SAU	\$0.00	\$73.10	\$0.00	\$ -		BE	\$0.00	#DIV/0!
797	04.2620.442.03.00000	Leased Equipment-HS	\$0.00	\$76.04	\$0.00	\$ -		BE	\$0.00	#DIV/0!
798	04.2620.520.02.00000	Building Insurance-MS	\$7,584.65	\$8,106.77	\$8,107.00	\$ 8,441.00	\$36.7 total; 5% incr from prior year; Alloc by ADM	BE	\$334.00	4.1%
799	04.2620.520.03.00000	Building Insurance-HS	\$11,310.44	\$12,089.04	\$12,089.00	\$ 10,276.00	\$36.7 total; 5% incr from prior year; Alloc by ADM	BE	-((\$1,813.00))	-15.0%
800	04.2620.520.11.00000	Building Insurance-FRES	\$11,975.76	\$12,800.16	\$12,800.00	\$ 13,946.00	\$36.7 total; 5% incr from prior year; Alloc by ADM	BE	\$1,146.00	9.0%
801	04.2620.520.12.00000	Building Insurance-LCS	\$2,395.15	\$2,560.03	\$2,561.00	\$ 4,037.00	\$36.7 total; 5% incr from prior year; Alloc by ADM	BE	\$1,476.00	57.6%
802	04.2620.531.01.00000	Telephone-Facilities	\$256.95	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BE	\$0.00	#DIV/0!
803	04.2620.580.01.00000	Travel/Conferences - Facilities Mgr	\$2,895.00	\$2,800.00	\$3,000.00	\$ 3,000.00		BE	\$0.00	0.0%
804	04.2620.610.01.00000	General Supplies/Paper-SAU	\$367.83	\$141.32	\$400.00	\$ 408.00	2% increase	BE	\$8.00	2.0%
805	04.2620.610.02.00000	General Supplies/Paper-MS	\$5,616.91	\$5,023.57	\$5,469.00	\$ 5,578.38	2% increase	BE	\$109.38	2.0%
806	04.2620.610.03.00000	General Supplies/Paper-HS	\$8,373.87	\$5,112.43	\$6,511.00	\$ 6,641.22	2% increase	BE	\$130.22	2.0%
807	04.2620.610.11.00000	General Supplies/Paper-FRES	\$12,848.05	\$10,625.92	\$13,200.00	\$ 13,464.00	2% increase	BE	\$264.00	2.0%
808	04.2620.610.12.00000	General Supplies/Paper-LCS	\$4,328.19	\$3,181.21	\$4,700.00	\$ 4,794.00	2% increase	BE	\$94.00	2.0%
809	04.2620.622.01.00000	Electricity - SAU	\$2,499.21	\$2,833.58	\$2,904.00	\$ 2,918.59	FY19 plus 3%	BE	\$14.59	0.5%
810	04.2620.622.02.00000	Electricity-MS	\$21,984.55	\$25,931.50	\$30,824.00	\$ 26,709.45	FY19 plus 3%	BE	-((\$4,114.56))	-13.3%
811	04.2620.622.03.00000	Electricity-HS	\$32,975.43	\$31,573.84	\$37,672.00	\$ 32,521.06	FY19 plus 3%	BE	-((\$5,150.94))	-13.7%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
812	04.2620.622.11.00000	Electricity-FRES	\$35,445.76	\$42,302.31	\$40,626.00	\$ 43,571.38	FY19 plus 3%	BE	\$2,945.38	7.2%
813	04.2620.622.12.00000	Electricity-LCS	\$10,186.07	\$11,367.16	\$11,630.00	\$ 11,708.17	FY19 plus 3%	BE	\$78.17	0.7%
814	04.2620.624.01.00000	Oil - SAU	\$1,333.62	\$2,425.65	\$1,760.00	\$ 2,498.42	FY19 plus 3%	BE	\$738.42	42.0%
815	04.2620.624.02.00000	Oil-MS	\$20,403.87	\$29,335.21	\$30,832.00	\$ 30,215.27	FY19 plus 3%	BE	-\$616.73	-2.0%
816	04.2620.624.03.00000	Oil-HS	\$30,605.80	\$35,878.55	\$35,679.00	\$ 36,954.91	FY19 plus 3%	BE	\$1,275.91	3.6%
817	04.2620.624.11.00000	Fuel -FRES	\$23,507.48	\$34,143.55	\$27,193.00	\$ 35,167.86	FY19 plus 3%	BE	\$7,974.86	29.3%
818	04.2620.624.12.00000	Oil-LCS	\$5,222.55	\$6,865.95	\$7,048.00	\$ 7,071.93	FY19 plus 3%	BE	\$23.93	0.3%
819	04.2620.731.01.00000	New Equipment	\$0.00	\$5,554.50	\$0.00	\$ 500.00	Contingency	BE	\$500.00	#DIV/0!
820	04.2620.731.02.00000	New Equipment-MS	\$1,137.70	\$0.00	\$2,316.00	\$ 1,000.00	Contingency	BE	-\$1,316.00	-56.8%
821	04.2620.731.03.00000	New Equipment-HS	\$1,706.55	\$0.00	\$2,831.00	\$ 1,000.00	Contingency	BE	-\$1,831.00	-64.7%
822	04.2620.731.11.00000	New Equipment-FRES	\$5,685.00	\$355.44	\$1,146.00	\$ 3,900.00	Contingency plus \$2,900 for snow blower	BE	\$2,754.00	240.3%
823	04.2620.731.12.00000	New Equipment-LCS	\$387.97	\$0.00	\$508.00	\$ 500.00	Contingency	BE	-\$8.00	-1.6%
824	04.2620.733.02.00000	New Furniture & Fixtures-MS	\$2,947.96	\$0.00	\$0.00	\$ 1,000.00	Contingency	BE	\$1,000.00	#DIV/0!
825	04.2620.733.03.00000	New Furniture & Fixtures-HS	\$4,421.94	\$0.00	\$0.00	\$ 1,000.00	Contingency	BE	\$1,000.00	#DIV/0!
826	04.2620.735.02.00000	Replacement Equipment-MS	\$134.00	\$0.00	\$0.00	\$ 2,750.00	Door handles hinges 10 @ \$275	BE	\$2,750.00	#DIV/0!
827	04.2620.735.03.00000	Replacement Equipment-HS	\$200.99	\$0.00	\$0.00	\$ 4,125.00	Door handles hinges 15 @ \$275	BE	\$4,125.00	#DIV/0!
828	04.2620.735.11.00000	Replacement Equipment-FRES	\$733.80	\$0.00	\$0.00	\$ 10,000.00	Slide with installation	BE	\$10,000.00	#DIV/0!
829	04.2620.735.12.00000	Replacement Equipment-LCS	\$0.00	\$0.00	\$2,200.00	\$ 500.00	Contingency	BE	-\$1,700.00	-77.3%
830	04.2620.737.02.00000	Replacement Furn & Fixtures - MS	\$0.00	\$1,722.99	\$2,528.00	\$ -		BE	-\$2,528.00	-100.0%
831	04.2620.737.03.00000	Replacement Furn & Fixtures - HS	\$0.00	\$2,105.88	\$3,090.00	\$ -		BE	-\$3,090.00	-100.0%
832	04.2620.737.12.00000	Replacement Furn & Fixtures - LCS	\$0.00	\$2,602.58	\$2,603.00	\$ 1,800.00	1 caf table @\$1,800	BE	-\$803.00	-30.8%
833	04.2620.890.01.00000	Maintenance - Misc - SAU	\$0.00	\$0.00	\$0.00	\$ 500.00	New AC: Cell phone stipend for Fac Director	BE	\$500.00	#DIV/0!
834	04.1100.430.11.00000	Repairs & Maintenance Services-FRES	\$130.00	\$0.00	\$185.00	\$ 185.00	Piano Tuning	BL	\$0.00	0.0%
835	04.1100.580.12.00000	Travel - Instructional - LCS	\$0.00	\$1,236.32	\$0.00	\$ -		BL	\$0.00	#DIV/0!
836	04.1100.610.11.00000	General Supplies/Paper/Tests-FRES	\$25,470.05	\$20,404.54	\$20,656.00	\$ 26,422.00	Teachers supplies/workroom, *increase from last year due to additional students, additional teachers getting funds, foundations reading.	BL	\$5,766.00	27.9%
837	04.1100.610.12.00000	General Supplies/Paper/Tests-LCS	\$2,207.62	\$4,090.91	\$4,296.00	\$ 6,594.00	Teachers supplies/workroom, art, music, PE	BL	\$2,298.00	53.5%
838	04.1100.641.11.00000	Books & Other Printed Media-FRES	\$22,738.93	\$21,960.17	\$41,262.00	\$ 20,610.00	Science (PLTW), math, reading, ss, etc.	BL	-\$20,652.00	-50.1%
839	04.1100.641.12.00000	Books & Other Printed Media-LCS	\$2,307.26	\$2,936.11	\$4,331.00	\$ 2,256.00	Science (PLTW)	BL	-\$2,075.00	-47.9%
840	04.1100.650.11.00000	Computer Software-FRES	\$11,617.27	\$13,689.87	\$10,439.00	\$ 10,647.78	Level fund + 2%. Brain Pop, Jupiter Ed Gradebook, IXL Math, Mystery Science, Planbook, PLTW	BL	\$208.78	2.0%
841	04.1100.650.12.00000	Computer Software-LCS	\$0.00	\$0.00	\$1,538.00	\$ 1,568.76	Level fund + 2%.	BL	\$30.76	2.0%
842	04.1100.731.11.00000	New Equipment-FRES	\$3,013.81	\$1,801.07	\$2,693.00	\$ 2,693.00	Bookshelves and Easels	BL	\$0.00	0.0%
843	04.1100.731.12.00000	New Equipment-LCS	\$8,811.84	\$0.00	\$0.00	\$ -		BL	\$0.00	#DIV/0!
844	04.1100.733.12.00000	New Furniture & Fixtures-LCS	\$909.26	\$4,855.26	\$1,350.00	\$ -		BL	-\$1,350.00	-100.0%
845	04.1100.735.11.00000	Replacement Equipment-FRES	\$8,064.43	\$4,249.78	\$6,667.00	\$ 5,288.00	Desks and chairs, liftgate	BL	-\$1,379.00	-20.7%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
846	04.1100.735.12.00000	Replacement Equipment-LCS	\$975.53	\$414.23	\$0.00	\$ 1,800.00	1 caf table @\$1,800	BL	\$1,800.00	#DIV/0!
847	04.1100.737.12.00000	Replacement Furn & Fixtures - LCS	\$0.00	\$0.00	\$999.00	\$ 2,858.00	New carpet, kitchen set (for children, chairs, storage box	BL	\$1,859.00	186.1%
848	04.1100.810.11.00000	Dues/Memberships-FRES	\$226.00	\$758.00	\$796.00	\$ 1,246.00	Music dues, music express, spelling bee, DI	BL	\$450.00	56.5%
849	04.2122.323.11.00000	Testing-FRES	\$6,637.80	\$5,326.25	\$5,638.00	\$ 5,938.00	Guidance, STAR 360	BL	\$300.00	5.3%
850	04.2122.323.12.00000	Testing-LCS	\$2,080.00	\$1,105.00	\$1,080.00	\$ 100.00	K screening	BL	-(980.00)	-90.7%
851	04.2122.610.11.00000	General Supplies/Paper/Tests-FRES	\$113.17	\$374.30	\$311.00	\$ 311.00	Gen Supplies	BL	\$0.00	0.0%
852	04.2122.641.11.00000	Books & Other Printed Media	\$1,148.60	\$205.37	\$350.00	\$ 2,000.00		BL	\$1,650.00	471.4%
853	04.2122.810.11.00000	Dues & Fees	\$179.00	\$179.00	\$179.00	\$ 179.00	Guidance	BL	\$0.00	0.0%
854	04.2129.339.11.00000	504 Special Programs - FRES	\$0.00	\$0.00	\$1,000.00	\$ -	Moved to Sped AC 1290.339. FY20 Budget \$8.5K; FY21 Budget \$10K	BL	-(1,000.00)	-100.0%
855	04.2129.610.11.00000	504 Program Supplies - FRES	\$0.00	\$0.00	\$300.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BL	-(300.00)	-100.0%
856	04.2129.610.12.00000	504 Program Supplies - LCS	\$0.00	\$0.00	\$250.00	\$ -	Moved to Sped AC 1290.610. FY20 Budget \$8.5K; FY21 Budget \$10K.	BL	-(250.00)	-100.0%
857	04.2129.731.11.00000	504 Program Equipment - FRES	\$0.00	\$0.00	\$500.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BL	-(500.00)	-100.0%
858	04.2129.731.12.00000	504 Program Equipment - LCS	\$0.00	\$0.00	\$250.00	\$ -	Moved to Sped AC 1290.731. FY20 Budget \$8.5K; FY21 Budget \$10K	BL	-(250.00)	-100.0%
859	04.2134.323.11.00000	Nurses Cont. Svs-FRES	\$0.00	\$0.00	\$3,045.00	\$ 1,764.00	5 days at \$352.50	BL	-(1,281.00)	-42.1%
860	04.2134.323.12.00000	Nurses Cont. Svs-LCS	\$0.00	\$0.00	\$2,963.00	\$ 1,764.00	5 days at \$352.50	BL	-(1,199.00)	-40.5%
861	04.2134.430.11.00000	Repairs & Maintenance Services-FRES	\$120.00	\$65.00	\$220.00	\$ 250.00	Audiometer, sphygmanometer, scale calibration	BL	\$30.00	13.6%
862	04.2134.430.12.00000	Repairs & Maintenance Services-LCS	\$65.00	\$65.00	\$195.00	\$ 195.00	Audiometer, sphygmanometer, scale calibration	BL	\$0.00	0.0%
863	04.2134.580.11.00000	Travel/Conference-FRES	\$673.80	\$0.00	\$50.00	\$ -		BL	-(50.00)	-100.0%
864	04.2134.580.12.00000	Travel/Conference-LCS	\$560.00	\$180.00	\$385.00	\$ -		BL	-(385.00)	-100.0%
865	04.2134.610.11.00000	General Supplies/Paper-FRES	\$1,385.15	\$1,128.88	\$1,148.00	\$ -		BL	-(1,148.00)	-100.0%
866	04.2134.610.12.00000	General Supplies/Paper-LCS	\$222.26	\$386.38	\$392.00	\$ 393.00	Gloves, wipes, bibs, bandages, etc.	BL	\$1.00	0.3%
867	04.2134.731.11.00000	New Equipment-FRES	\$0.00	\$0.00	\$509.00	\$ -		BL	-(509.00)	-100.0%
868	04.2134.731.12.00000	New Equipment-LCS	\$319.01	\$0.00	\$0.00	\$ -		BL	\$0.00	#DIV/0!
869	04.2134.735.11.00000	Replacement Equipment-FRES	\$3,133.80	\$753.03	\$743.00	\$ -		BL	-(743.00)	-100.0%
870	04.2134.735.12.00000	Replacement Equipment-LCS	\$242.32	\$541.84	\$0.00	\$ -		BL	\$0.00	#DIV/0!
871	04.2134.810.11.00000	Dues & Fees-FRES	\$150.00	\$150.00	\$165.00	\$ 150.00	School nurse association	BL	-(15.00)	-9.1%
872	04.2134.810.12.00000	Dues & Fees-LCS	\$150.00	\$150.00	\$150.00	\$ 150.00	School nurse association	BL	\$0.00	0.0%
873	04.2222.610.11.00000	General Supplies/Paper-FRES	\$289.73	\$125.83	\$253.00	\$ 253.00		BL	\$0.00	0.0%
874	04.2222.641.11.00000	Books & Other Printed Media-FRES	\$1,535.51	\$738.80	\$5,800.00	\$ 2,000.00		BL	-(3,800.00)	-65.5%
875	04.2222.649.11.00000	Other Information Resources-FRES	\$152.35	\$152.35	\$212.00	\$ 176.00	Rivistas magazines, time for kids, etc.	BL	-(36.00)	-17.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
876	04.2223.532.12.00000	Data Commun/Internet-LCS	-(3332.29)	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BL	\$0.00	#DIV/0!
877	04.2410.430.11.00000	Repairs & Maintenance Services-FRES	\$5,661.26	\$7,613.83	\$5,650.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	-\$5,650.00	-100.0%
878	04.2410.430.12.00000	Repairs & Maintenance Services-LCS	\$3,525.39	\$3,502.09	\$2,800.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	-\$2,800.00	-100.0%
879	04.2410.442.11.00000	Equip Rental/Lease-FRES	\$3,410.04	\$3,410.04	\$0.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	\$0.00	#DIV/0!
880	04.2410.442.12.00000	Equip Rental/Lease-LCS	\$2,834.75	\$0.00	\$0.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	BL	\$0.00	#DIV/0!
881	04.2410.531.11.00000	Telephone-FRES	\$31,260.33	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BL	\$0.00	#DIV/0!
882	04.2410.531.12.00000	Telephone-LCS	\$10,590.36	\$0.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	BL	\$0.00	#DIV/0!
883	04.2410.534.11.00000	Postage-FRES	\$1,085.00	\$1,185.00	\$1,600.00	\$ 1,600.00	Postage	BL	\$0.00	0.0%
884	04.2410.534.12.00000	Postage-LCS	\$200.00	\$280.00	\$280.00	\$ 280.00	Postage	BL	\$0.00	0.0%
885	04.2410.550.11.00000	Printing-FRES	\$830.00	\$467.42	\$1,135.00	\$ 1,135.00	Envelopes, cards, attendance tags	BL	\$0.00	0.0%
886	04.2410.580.11.00000	Travel/Conferences-FRES	\$156.99	\$77.44	\$600.00	\$ 500.00	Travel from LCS to FRES, conferences	BL	-\$100.00	-16.7%
887	04.2410.580.12.00000	Travel/Conferences-LCS	\$64.50	\$0.00	\$500.00	\$ 500.00	Travel from LCS to FRES, conferences	BL	\$0.00	0.0%
888	04.2410.610.11.00000	General Supplies/Paper-FRES	\$6,051.71	\$4,119.55	\$4,500.00	\$ 4,500.00	WB Mason, batteries, calendars, boxes, front office supplies	BL	\$0.00	0.0%
889	04.2410.610.12.00000	General Supplies/Paper-LCS	\$1,464.12	\$1,502.64	\$1,455.00	\$ 1,190.00	Laminating film, pads, general office supplies, envelopes	BL	-\$265.00	-18.2%
890	04.2410.735.11.00000	Replacement Equipment-FRES	\$303.26	\$0.00	\$0.00	\$ -		BL	\$0.00	#DIV/0!
891	04.2410.810.11.00000	Fees & Dues-FRES	\$869.00	\$795.00	\$900.00	\$ 900.00	NHASP, NEASP	BL	\$0.00	0.0%
892	04.2410.890.11.00000	Reg.Ed - Misc FRES	\$0.00	\$0.00	\$0.00	\$ 500.00	New AC: Cell phone stipend for sub calling	BL	\$500.00	#DIV/0!
893	04.2490.890.11.00000	Graduation/Assembly Expenses-FRES	\$3,702.62	\$4,593.80	\$5,000.00	\$ 5,250.00	TIGER Assembly, Artist in Residence, Graduation, student shirts	BL	\$250.00	5.0%
894	04.2490.890.12.00000	Graduation/Assembly Expenses-LCS	\$906.77	\$1,500.00	\$2,000.00	\$ 2,000.00		BL	\$0.00	0.0%
895	04.2725.519.11.00000	Field Trip Transportation-FRES	\$4,934.40	\$5,508.70	\$6,120.00	\$ 5,424.00	Two per grade 1 through 4 and three for grade 5, music festival	BL	-\$696.00	-11.4%
896	04.2725.519.12.00000	Field Trip Transportation-LCS	\$925.80	\$801.50	\$1,050.00	\$ 1,088.00	Field trips, welcome day, step up day	BL	\$38.00	3.6%
897	04.2210.321.02.00000	Alt 4 Certification - Contracted - MS	\$0.00	\$0.00	\$450.00	\$ 450.00		JH	\$0.00	0.0%
898	04.2210.321.03.00000	Alt 4 Certification - Contracted - HS	\$0.00	\$0.00	\$550.00	\$ 550.00		JH	\$0.00	0.0%
899	04.2212.322.02.00000	Prof. Svcs. for Inst. Prog. Improvement-MS	\$100.00	\$0.00	\$0.00	\$ 2,000.00	Math PD (Yr 3 of 3)	JH	\$2,000.00	#DIV/0!
900	04.2212.322.03.00000	Prof. Services for PD - HS	\$0.00	\$0.00	\$0.00	\$ 1,000.00	New AC: Math PD (Yr 3 of 3)	JH	\$1,000.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
901	04.2212.322.11.00000	Prof. Services for PD - FRES	\$0.00	\$11,500.00	\$15,030.00	\$ 6,000.00	Math PD (Yr 3 of 3)	JH	-\$9,030.00	-60.1%
902	04.2212.322.12.00000	Prof. Services for PD - LCS	\$0.00	\$2,875.00	\$2,800.00	\$ 2,000.00	Math PD (Yr 3 of 3)	JH	-\$800.00	-28.6%
903	04.2212.580.01.00000	Travel/Conferences - Curriculum Coord	\$2,446.68	-\$625.74	\$2,500.00	\$ 1,500.00	Curr Coord Travel. ASCD Conf. PD and Travel total \$3K.	JH	-\$1,000.00	-40.0%
904	04.2212.610.01.00000	Curriculum Coordinator Supplies	\$217.97	\$0.00	\$250.00	\$ 250.00		JH	\$0.00	0.0%
905	04.2212.649.01.00000	Curriculum Coord Professional Books/Publications	\$39.00	\$44.00	\$0.00	\$ 50.00	Curr related resource	JH	\$50.00	#DIV/0!
906	04.2212.733.01.00000	Curriculum Coord Furniture & Fixtures	\$475.98	\$0.00	\$0.00	\$ -		JH	\$0.00	#DIV/0!
907	04.2212.810.01.00000	Curriculum Coord Dues and Fees	\$1,123.00	\$1,348.10	\$1,175.00	\$ 1,224.00	NHSAA \$975, ASCD \$249	JH	\$49.00	4.2%
908	04.2210.240.02.00000	Tuition Reimbursement-MS	\$3,031.82	\$2,633.85	\$4,500.00	\$ 4,500.00	Per WLCTA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
909	04.2210.240.03.00000	Tuition Reimbursement-HS	\$5,942.73	\$3,219.15	\$5,500.00	\$ 5,500.00	Per WLCTA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
910	04.2210.240.11.00000	Tuition Reimbursement-FRES	\$0.00	\$1,798.00	\$6,000.00	\$ 6,000.00	Per WLCTA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
911	04.2210.240.12.00000	Tuition Reimbursement-LCS	\$0.00	\$0.00	\$3,000.00	\$ 3,000.00	Per WLCTA; \$19K (\$20K Cap)	LB	\$0.00	0.0%
912	04.2210.290.02.00000	Staff Development-teachers-MS	\$1,783.96	\$3,249.66	\$5,625.00	\$ 5,625.00	Per WLCTA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
913	04.2210.290.03.00000	Staff Development-teachers-HS	\$2,800.93	\$3,421.64	\$6,875.00	\$ 6,875.00	Per WLCTA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
914	04.2210.290.11.00000	Staff Development-teachers-FRES	\$17,297.62	\$4,036.21	\$10,000.00	\$ 10,000.00	Per WLCTA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
915	04.2210.290.12.00000	Staff Development-teachers-LCS	\$2,184.73	\$455.19	\$1,200.00	\$ 1,200.00	Per WLCTA; \$23.7K (\$25K Cap)	LB	\$0.00	0.0%
916	04.2212.290.01.00000	Curriculum Coord Professional Development	\$0.00	\$1,814.00	\$0.00	\$ 1,500.00	Curr Coord PD. PD and Travel total \$3K.	LB	\$1,500.00	#DIV/0!
917	04.2212.290.02.00000	Instr. & Curriculum Development-MS	\$771.40	\$0.00	\$0.00	\$ 1,500.00		LB	\$0.00	0.0%
918	04.2212.290.03.00000	Instr. & Curriculum Development-HS	\$4,671.37	\$0.00	\$1,500.00	\$ 1,500.00		LB	\$0.00	0.0%
919	04.2212.290.11.00000	Instr. & Curriculum Development-FRES	\$0.00	-\$233.31	\$1,458.00	\$ 1,500.00		LB	\$42.00	2.9%
920	04.2212.290.12.00000	Instr. & Curriculum Development-LCS	\$0.00	\$0.00	\$500.00	\$ 500.00		LB	\$0.00	0.0%
921	04.2321.290.01.00000	Professional Dev - Tuition-SAU	\$2,995.16	\$1,950.00	\$3,000.00	\$ 3,000.00	Super Office PD. PD and Travel total \$4.5K.	LB	\$0.00	0.0%
922	04.2332.290.01.00000	Professional Development-SPED	\$1,351.62	\$566.00	\$1,400.00	\$ 1,500.00	Sped PD. NHASEA. PD and Travel total \$3.5K.	LB	\$100.00	7.1%
923	04.2410.290.01.00000	Professional Dev - School Admin	\$0.00	\$0.00	\$0.00	\$ 4,500.00	NEW AC: PD for 3 Principals	LB	\$4,500.00	#DIV/0!
924	04.2510.290.01.00000	Professional Dev - Business	\$0.00	\$0.00	\$0.00	\$ 2,000.00	NEW AC: PD for Business Office	LB	\$2,000.00	#DIV/0!
925	04.2620.290.01.00000	Profn'l Development (Training)	\$130.62	\$0.00	\$440.00	\$ 500.00	Maint PD	LB	\$60.00	13.6%
926	04.2844.290.01.00000	Professional Dev - Technology	\$0.00	\$0.00	\$0.00	\$ 2,000.00	NEW AC: PD for Technology Dept	LB	\$2,000.00	#DIV/0!
927	04.2210.291.11.00000	Staff Development-support-FRES	\$539.00	\$73.91	\$600.00	\$ 600.00	WLCSSA	LB	\$0.00	0.0%
928	04.2210.291.12.00000	Staff Development-support-LCS	\$0.00	\$0.00	\$1,000.00	\$ 1,000.00	WLCSSA	LB	\$0.00	0.0%
929	04.2313.580.01.00000	Travel/Conf. - Treasurer	\$175.00	\$175.00	\$175.00	\$ 400.00	NHGFOA Conf	LB	\$225.00	128.6%
930	04.2313.810.01.00000	School District Treasurer - Dues and Fees	\$35.00	\$35.00	\$35.00	\$ 50.00	NHGFOA Dues	LB	\$15.00	42.9%
931	04.2318.330.01.00000	Professional Services - Legal	\$617.50	\$0.00	\$0.00	\$ -	Ref 2321.330	LB	\$0.00	#DIV/0!
932	04.2319.319.01.00000	Supervisors/Town	\$0.00	\$0.00	\$1.00	\$ 1.00		LB	\$0.00	0.0%
933	04.2319.534.01.00000	School Board Postage	\$50.00	\$322.32	\$525.00	\$ 525.00		LB	\$0.00	0.0%
934	04.2319.540.01.00000	School Board Advertising	\$1,007.74	\$612.27	\$525.00	\$ 1,000.00		LB	\$475.00	90.5%
935	04.2319.550.01.00000	School Board Printing and Binding	\$696.00	\$715.00	\$700.00	\$ 800.00		LB	\$100.00	14.3%
936	04.2319.610.01.00000	School Board General Supplies/Paper	\$0.00	\$14.27	\$200.00	\$ 200.00		LB	\$0.00	0.0%
937	04.2319.810.01.00000	School Board Dues and Fees	\$3,195.19	\$3,195.19	\$3,300.00	\$ 3,500.00		LB	\$200.00	6.1%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
938	04.2319.890.01.00000	School Board Miscellaneous	\$1,177.77	\$173.00	\$1,600.00	\$ 1,600.00	NHSBA	LB	\$0.00	0.0%
939	04.2321.330.01.00000	Professional Services (Legal)-SAU	\$1,055.00	\$15,706.70	\$3,000.00	\$ 15,000.00	District Legal	LB	\$12,000.00	400.0%
940	04.2321.430.01.00000	Repairs & Maintenance Services-SAU	\$293.64	\$293.64	\$316.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-(316.00)	-100.0%
941	04.2321.449.01.00000	Rental of Equipment-SAU	\$177.68	\$337.02	\$420.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-(420.00)	-100.0%
942	04.2321.531.01.00000	Telephone-SAU	\$6,999.28	\$45.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	LB	\$0.00	#DIV/0!
943	04.2321.534.01.00000	Postage-SAU	\$1,000.00	\$900.00	\$900.00	\$ 1,000.00		LB	\$100.00	11.1%
944	04.2321.540.01.00000	Ads & Notices-SAU	\$4,019.64	\$3,590.89	\$3,000.00	\$ 4,000.00		LB	\$1,000.00	33.3%
945	04.2321.550.01.00000	Printing-SAU	\$0.00	\$0.00	\$225.00	\$ 225.00		LB	\$0.00	0.0%
946	04.2321.580.01.00000	Travel & Conferences - SAU	\$2,692.21	\$0.00	\$1,400.00	\$ 1,500.00	Super Office Travel. PD and Travel total \$4.5K.	LB	\$100.00	7.1%
947	04.2321.610.01.00000	General Supplies-SAU	\$1,316.40	\$677.45	\$1,400.00	\$ 1,400.00		LB	\$0.00	0.0%
948	04.2321.650.01.00000	Computer Software-SAU	\$0.00	\$2,803.82	\$0.00	\$ 3,000.00	Blackboard	LB	\$3,000.00	#DIV/0!
949	04.2321.810.01.00000	Dues and Fees-SAU	\$1,546.86	\$1,576.03	\$3,800.00	\$ 2,000.00	NHSAA, SWA	LB	-(1,800.00)	-47.4%
950	04.2321.890.01.00000	Miscellaneous-SAU	\$2,568.56	\$2,329.81	\$2,600.00	\$ 2,600.00	Criminal Records Ck, Record Retention	LB	\$0.00	0.0%
951	04.2510.330.01.00000	Professional Services FSA-BUS	\$2,842.50	\$2,497.50	\$2,565.00	\$ 2,700.00	Benefit Strategies	LB	\$135.00	5.3%
952	04.2510.331.01.00000	Fiscal Contracted Services - BUS	\$11,449.75	\$7,062.00	\$5,600.00	\$ 1,000.00		LB	-(4,600.00)	-82.1%
953	04.2510.430.01.00000	Repairs & Maintenance Services-BUS	\$1,761.96	\$1,761.96	\$1,900.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-(1,900.00)	-100.0%
954	04.2510.449.01.00000	Rental of Equipment- BUS	\$177.70	\$85.53	\$450.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	LB	-(450.00)	-100.0%
955	04.2510.531.01.00000	Telephone-Business Office	\$7,000.59	\$45.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	LB	\$0.00	#DIV/0!
956	04.2510.534.01.00000	Postage-Business Office	\$870.00	\$955.27	\$600.00	\$ 1,000.00	USPS, FP Mailing	LB	\$400.00	66.7%
957	04.2510.550.01.00000	Printing - Business Office	\$783.95	\$1,047.49	\$900.00	\$ 1,200.00	W2s, 1099s, 1095s, envelopes, checks	LB	\$300.00	33.3%
958	04.2510.580.01.00000	Travel/Conferences - BUS	\$2,248.86	\$2,374.17	\$2,860.00	\$ 1,000.00	Mileage/travel for PD	LB	-(1,860.00)	-65.0%
959	04.2510.610.01.00000	General Supplies/Paper-BUS	\$1,109.59	\$1,247.84	\$1,300.00	\$ 1,300.00		LB	\$0.00	0.0%
960	04.2510.733.01.00000	New Furniture & Fixtures-BUS	\$874.39	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
961	04.2510.737.01.00000	Replace Furniture & Fixtures - BUS	\$229.99	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
962	04.2510.810.01.00000	Dues and Fees-BUS	\$1,652.20	\$1,918.60	\$1,950.00	\$ 500.00	NHASBO, NHGFOA	LB	-(1,450.00)	-74.4%
963	04.2510.890.01.00000	Miscellaneous - Audit-BUS	\$17,950.00	\$15,275.00	\$18,000.00	\$ 18,000.00	Plodzick & Sanderson	LB	\$0.00	0.0%
964	04.2721.519.02.00000	Student Transportation-MS	\$0.00	\$0.00	\$1.00	\$ 56,100.00	2% Incr; allocated by ADM	LB	\$56,099.00	#####
965	04.2721.519.03.00000	Student Transportation-HS	\$0.00	\$0.00	\$1.00	\$ 69,671.00	2% Incr; allocated by ADM	LB	\$69,670.00	#####
966	04.2721.519.11.00000	Student Transportation-FRES	\$173,600.00	\$190,898.39	\$193,760.00	\$ 95,078.00	2% Incr; allocated by ADM	LB	-(98,682.00)	-50.9%
967	04.2721.519.12.00000	Student Transportation-LCS	\$43,400.00	\$48,440.01	\$48,440.00	\$ 26,197.00	2% Incr; allocated by ADM	LB	-(22,243.00)	-45.9%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
968	04.2844.449.02.T0000	Oper of Info Systems - Print Management - MS	\$0.00	\$0.00	\$0.00	\$ 10,350.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$10,350.00	#DIV/0!
969	04.2844.449.03.T0000	Oper of Info Systems - Print Management - HS	\$0.00	\$0.00	\$0.00	\$ 12,600.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$12,600.00	#DIV/0!
970	04.2844.449.11.T0000	Oper of Info Systems - Print Management - FRES	\$0.00	\$0.00	\$0.00	\$ 17,100.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$17,100.00	#DIV/0!
971	04.2844.449.12.T0000	Oper of Info Systems - Print Management - LCS	\$0.00	\$0.00	\$0.00	\$ 4,950.00	Copiers & Printers - \$45K total; allocated by ADM	LB	\$4,950.00	#DIV/0!
972	04.2844.530.02.T00000	Oper of Info Systems - Phone/Internet - MS	\$0.00	\$0.00	\$0.00	\$ 25,300.00	PHONE/INTERNET - \$110K Total based on historical actual expense, Allocated by ADM	LB	\$25,300.00	#DIV/0!
973	04.2844.530.03.T00000	Oper of Info Systems - Phone/Internet - HS	\$0.00	\$0.00	\$0.00	\$ 30,800.00	PHONE/INTERNET - \$110K Total based on historical actual expense, Allocated by ADM	LB	\$30,800.00	#DIV/0!
974	04.2844.530.11.T00000	Oper of Info Systems - Phone/Internet - FRES	\$0.00	\$0.00	\$0.00	\$ 41,800.00	PHONE/INTERNET - \$110K Total based on historical actual expense, Allocated by ADM	LB	\$41,800.00	#DIV/0!
975	04.2844.530.12.T00000	Oper of Info Systems - Phone/Internet - LCS	\$0.00	\$0.00	\$0.00	\$ 12,100.00	PHONE/INTERNET - \$110K Total based on historical actual expense, Allocated by ADM	LB	\$12,100.00	#DIV/0!
976	04.4300.330.01.00000	Facilities Management	\$0.00	\$0.00	\$1.00	\$ 1.00		LB	\$0.00	0.0%
977	04.5110.910.02.00000	Principal on Debt-MS	\$128,000.00	\$144,000.00	\$144,000.00	\$ -		LB	-\$144,000.00	-100.0%
978	04.5110.910.03.00000	Principal on Debt-HS	\$192,000.00	\$176,000.00	\$176,000.00	\$ -		LB	-\$176,000.00	-100.0%
979	04.5110.910.11.00000	Principal on Debt-FRES	\$280,000.00	\$295,000.00	\$310,000.00	\$ 325,000.00	Due 7/15	LB	\$15,000.00	4.8%
980	04.5120.830.02.00000	Interest on Debt-MS	\$16,800.00	\$11,340.00	\$3,780.00	\$ -		LB	-\$3,780.00	-100.0%
981	04.5120.830.03.00000	Interest on Debt-HS	\$25,200.00	\$13,860.00	\$4,620.00	\$ -		LB	-\$4,620.00	-100.0%
982	04.5120.830.11.00000	Interest on Debt-FRES	\$324,550.00	\$309,887.50	\$294,460.00	\$ 278,267.50	Due 7/15; 1/15	LB	-\$16,192.50	-5.5%
983	04.5221.930.00.00000	Transfer to Food Service Fund	\$36,818.73	\$45,488.42	\$0.00	\$ 35,000.00	Food Service Shortage	LB	\$35,000.00	#DIV/0!
984	04.5251.930.00.00000	Transfer to Capital Reserve	\$0.00	\$60,000.00	\$60,000.00	\$ -	\$60K to Sped Cap Reserve	LB	-\$60,000.00	-100.0%
985	04.5251.930.01.00000	Transfer to Capital Reserve W.A.	\$55,000.00	\$0.00	\$0.00	\$ -		LB	\$0.00	#DIV/0!
986	04.1100.442.02.T0000	Rental of Equip. - MS TECH	\$2,104.80	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
987	04.1100.442.03.T0000	Rental of Equip. - HS TECH	\$3,157.21	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
988	04.1100.610.02.T0000	Computer Supplies - MS TECH	\$82.00	\$376.75	\$270.00	\$ 2,644.00	6 replacement screens (\$157) 6 topcase (\$221) proj bulbs ~\$1,000 LT batteries ~\$550, headphones, etc. ~\$216 = \$2144 + \$500 contingency FY19 5 screens (\$180) in FY19 from 2844.430 2 screens (\$72) in FY19 from 2844.610 tablet cases (\$270), scrn (\$36) = \$558	MK	\$2,374.00	879.3%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
989	04.1100.610.03.T0000	Computer Supplies - HS TECH	\$488.40	\$559.40	\$330.00	\$ 3,571.00	replacement screens, keyboards, trackpads, bulbs, batteries, headphones, etc. ~ \$2,571 + \$1,000 contingency FY19 8 screens (\$368); 4 topcase (kb) (\$192) in FY19 from 1100.734 24 RAM (\$786); 2 Chromebit (\$194) in FY19 from 1100.735 7 topcases (\$327) in FY19 from 2844.430 3 topcases (\$159) in FY19 from 2844.610 scrn, topcase (\$196); SSD (\$110); 2 topcase (\$60) = \$2,392	MK	\$3,241.00	982.1%
990	04.1100.610.11.T0000	Computer Supplies - FRES TECH	\$599.00	\$551.52	\$600.00	\$ 2,283.00	replacement screens, keyboards, trackpads, bulbs, batteries, headphones, toner, etc. ~ \$1,783 + \$500 contingency FY19 5 iPad scrn prot (\$30), iPad cable (\$49); numeric keypad (\$10); toner (\$289); spkrs (\$15); 2 USB hub (\$46); headphones (\$16), Enet box & cable (\$27); paging mic (\$99); ? (\$56) in FY19 from 1100.735 2 doc cams (\$326); toner (\$155); iPad cart & cables (\$215); in FY19 from 2844.430 iPad scrn repair (\$90) in FY19 from 2844.610 3 wl kb&mouse (\$102), 3 flash dr (\$44) in FY19 from 2844.735 2 topcase (\$94) = \$1,663	MK	\$1,683.00	280.5%
991	04.1100.610.12.T0000	Computer Supplies - LCS TECH	\$159.45	\$58.00	\$300.00	\$ 680.00	replacement screens, keyboards, trackpads, bulbs, batteries, headphones, etc. ~ \$430 + \$250 contingency FY19 2 IWB pens (\$58)	MK	\$380.00	126.7%
992	04.1100.650.02.T0000	Computer Software - MS TECH	\$1,806.48	\$2,873.65	\$2,200.00	\$ 3,100.00	MS Lic \$838 NearPod \$945 ScreenCast-o-Matic \$216 WeVideo \$690 (moved from dept budget) = \$2,689 (+ \$411 contingency) FY19 MS Licensing (\$798); AntiVirus (\$1251) STAR360 \$1,535.60 (amount to Guidance 2122.323 should be \$ 7,761 or more)	MK	\$900.00	40.9%
993	04.1100.650.03.T0000	Computer Software - HS TECH	\$5,337.26	\$5,794.58	\$5,500.00	\$ 6,600.00	MS Lic \$1,152 Adobe \$2,678 NearPod (\$1,155-formerly from dept. budget) ScreenCast-o-Matic \$264 WeVideo \$842 (moved from dept budget) = \$6,091 (+ \$509 contingency) FY19 MS Licensing (\$1,118); Adobe licensing (\$2,483); AntiVirus (\$1,251); 2 Chrome mgmnt (\$50)	MK	\$1,100.00	20.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
994	04.1100.650.11.T0000	Computer Software - FRES TECH	\$3,681.15	\$4,620.83	\$4,000.00	\$ 11,000.00	MS Lic \$1,341 IXL (\$4,131) BrainPop \$1,550 Mystery Science \$499 PLTW \$750 Learning A-Z \$440 moved Accelerated Reader (in 2410; \$1,736) = \$8,711 FY19 MS Licensing (\$1,277); AntiVirus (\$1,251);15 Chrome mgmnt (\$375); TchrSynergy	MK	\$7,000.00	175.0%
995	04.1100.650.12.T0000	Computer Software - LCS TECH	\$1,790.74	\$3,075.43	\$2,100.00	\$ 400.00	MS Lic \$112 = \$112 + \$288 contingency FY19 MS Licensing (\$107); AntiVirus (\$1,251)	MK	-\$1,700.00	-81.0%
996	04.1100.731.02.T0000	New Equipment - MS TECH	\$199.96	\$0.00	\$0.00	\$ 585.00	Wyebot wireless analyzers(\$585, eRate)	MK	\$585.00	#DIV/0!
997	04.1100.731.03.T0000	New Equipment - HS TECH	\$299.94	\$0.00	\$0.00	\$ 715.00	Wyebot wireless analyzers(\$715, eRate)	MK	\$715.00	#DIV/0!
998	04.1100.734.02.T0000	New Computers - MS TECH	-(48.40)	\$0.00	\$0.00	\$ 1,000.00	FY21 Maintain MS Chromebooks 1 more year; **ADD \$14,000 to FY22 budget**	MK	\$1,000.00	#DIV/0!
999	04.1100.734.03.T0000	New Computers - HS TECH	\$52,301.95	\$14,264.93	\$0.00	\$ 15,750.00	50 Chromebooks w/ shell & mgt & 3yr warranty (\$15,750); (will PLTW need new workstations in lab for engineering classes?) FY19 24 RAM (\$786); 15 CBs (\$4,005); 2Chromebit (\$194);4 laptops (\$2,785)	MK	\$15,750.00	#DIV/0!
1000	04.1100.734.11.T0000	New Computers - FRES TECH	\$20,539.58	\$4,935.00	\$5,000.00	\$ 4,130.00	10 iPads+ mgmnt (\$2,930); adapters \$200 (included here as there is not an existing line for FRES replace computers) + \$2,000 contingency FY19 15 Chrome Tablets (\$4,935)	MK	-\$870.00	-17.4%
1001	04.1100.735.02.T0000	Replace Equipment - MS TECH	\$158.95	\$6,192.00	\$16,350.00	\$ 15,114.00	2 doc cameras (\$380), UPS \$350(erate), 8 teacher laptops&docks (\$12,384) (+ \$2,000 contingency) FY19 4 laptops (\$5,196) & docks (\$996)	MK	-\$1,236.00	-7.6%
1002	04.1100.735.03.T0000	Replace Equipment - HS TECH	\$234.00	\$7,053.29	\$15,750.00	\$ 15,114.00	2 doc cameras (\$380) ,UPS \$350(erate), 8 teacher laptops&docks (\$12,384) (+ \$2,000 contingency) FY19 4 laptops(\$5,196) & docks (\$996); 7 topcases (\$327)	MK	-\$636.00	-4.0%
1003	04.1100.735.11.T0000	Replace Equipment - FRES TECH	\$3,001.74	\$6,887.96	\$7,000.00	\$ 14,680.00	45 student CBs(\$12,825), 2 doc cameras (\$380), headphones (\$125), UPS \$350(erate) (\$1,000 contingency) FY19 4 laptops(\$5,196) & docks (\$996); 2 doc cams (\$326); toner (\$155); iPad cart & cables (\$215)	MK	\$7,680.00	109.7%
1004	04.2134.650.02.T0000	Computer Software - MS TECH	\$120.90	\$235.01	\$136.00	\$ 320.00	SNAP increased fees & 2% increase	MK	\$184.00	135.3%
1005	04.2134.650.03.T0000	Computer Software - HS TECH	\$181.35	\$287.24	\$167.00	\$ 464.00	SNAP increased fees & 2% increase	MK	\$297.00	177.8%
1006	04.2134.650.11.T0000	Computer Software - FRES TECH	\$302.25	\$522.25	\$303.00	\$ 671.00	SNAP increased fees & 2% increase	MK	\$368.00	121.5%
1007	04.2134.650.12.T0000	Computer Software - LCS TECH	\$302.25	\$522.25	\$303.00	\$ 144.00	SNAP increased fees & 2% increase	MK	-\$159.00	-52.5%
1008	04.2212.650.01.T0000	Curriculum Mgmt Software - SAU TECH	\$500.00	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1009	04.2222.650.02.T0000	Computer Software - MS TECH	\$280.00	\$327.37	\$300.00	\$ 342.00	Destiny renewal (library) 2% increase	MK	\$42.00	14.0%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1010	04.2222.650.03.T0000	Computer Software - HS TECH	\$420.00	\$400.13	\$450.00	\$ 418.00	Destiny renewal (library) 2% increase	MK	-\$32.00	-7.1%
1011	04.2222.650.11.T0000	Computer Software - FRES TECH	\$700.00	\$727.50	\$750.00	\$ 760.00	Destiny renewal (library) 2% increase	MK	\$10.00	1.3%
1012	04.2321.531.01.T0000	Telephone - SAU TECH	\$0.00	\$3,617.91	\$3,780.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$3,780.00	-100.0%
1013	04.2321.532.01.T0000	Data Communications - SAU TECH	\$0.00	\$1,500.00	\$1,590.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$1,590.00	-100.0%
1014	04.2321.650.01.T0000	Computer Software-SAU TECH	\$7,191.32	\$4,524.57	\$5,412.00	\$ 7,112.00	MS Lic \$112 Meraki Licensing (\$7,000)	MK	\$1,700.00	31.4%
1015	04.2332.531.01.T0000	Telephone - SPED TECH	\$0.00	\$2,193.02	\$2,412.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$2,412.00	-100.0%
1016	04.2332.532.01.T0000	Data Communications - SPED TECH	\$0.00	\$1,500.00	\$1,590.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$1,590.00	-100.0%
1017	04.2332.650.01.T0000	Computer Software-SPED	\$53.20	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1018	04.2410.531.02.T0000	Telephone - MS TECH	\$0.00	\$12,814.27	\$12,379.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$12,379.00	-100.0%
1019	04.2410.531.03.T0000	Telephone - HS TECH	\$0.00	\$15,360.89	\$14,828.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$14,828.00	-100.0%
1020	04.2410.531.11.T0000	Telephone - FRES TECH	\$0.00	\$21,835.18	\$19,922.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$19,922.00	-100.0%
1021	04.2410.531.12.T0000	Telephone - LCS TECH	\$0.00	\$9,193.41	\$7,037.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$7,037.00	-100.0%
1022	04.2410.532.02.T0000	Data Communications - MS TECH	\$3,010.85	\$7,086.04	\$7,357.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$7,357.00	-100.0%
1023	04.2410.532.03.T0000	Data Communications - HS TECH	\$4,506.78	\$8,676.24	\$8,988.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$8,988.00	-100.0%
1024	04.2410.532.11.T0000	Data Communications - FRES TECH	\$7,581.07	\$15,764.90	\$16,345.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$16,345.00	-100.0%
1025	04.2410.532.12.T0000	Data Communications - LCS TECH	\$4,008.75	\$4,635.00	\$4,000.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$4,000.00	-100.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1026	04.2410.650.02.T0000	Computer Software - MS TECH	\$2,521.78	\$1,517.10	\$3,596.00	\$ 4,411.00	MS Licensing (\$56); Hapara (\$709), MBA PS plugin (\$789), PowerSchool (\$525), PS M&S Recurring (\$654) PS Certificate Renewal \$85 ?? TurnItIn ?? 900 ?? = ~ \$3,718 + \$693 contingency	MK	\$815.00	22.7%
1027	04.2410.650.03.T0000	Computer Software - HS TECH	\$3,567.78	\$1,850.30	\$4,396.00	\$ 5,393.00	MS Licensing (\$56); Hapara (\$1,063); MBA PS plugin (\$769), PowerSchool (\$792), PS M&S Recurring (\$944) PS Certificate Renewal \$ 124 ?? TurnItIn ?? (1,100 ??) = ~ \$4,848 (+ \$545 contingency)	MK	\$997.00	22.7%
1028	04.2410.650.11.T0000	Computer Software - FRES TECH	\$3,965.72	\$79.80	\$6,885.00	\$ 5,785.00	MS Lic (\$81) PowerSchool (\$1,115) PS M&S Recurring (\$1,367) PS Certificate Renewal \$179 PickupPatrol (\$335) Renaissance Annual Platform Fee \$208 Jupiter Ed Gradebook \$300 just added Hapara ~\$1,100/yr = \$4,685 + \$1,100 contingency moved Accelerated Reader to 1100.650.11.T (\$1,726)	MK	-\$1,100.00	-16.0%
1029	04.2410.650.12.T0000	Computer Software - LCS TECH	\$2,056.57	\$26.60	\$2,882.00	\$ 981.00	MS Lic \$28 PowerSchool (\$241), PS M&S Recurring (\$295) PS Certificate Renewal \$39 PickupPatrol (\$78) = \$681 + \$300 contingency	MK	-\$1,901.00	-66.0%
1030	04.2510.531.01.T0000	Telephone - BUS TECH	\$0.00	\$2,193.02	\$2,412.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$2,412.00	-100.0%
1031	04.2510.532.01.T0000	Data Communications - BUS TECH	\$0.00	\$1,500.00	\$1,590.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	MK	-\$1,590.00	-100.0%
1032	04.2510.650.01.T0000	Computer Software- BUS TECH	\$19,606.40	\$19,606.40	\$20,311.00	\$ 23,927.22	IV \$23820 (2% incr and adding 4 users to core product), MS Lic \$110	MK	\$3,616.22	17.8%
1033	04.2510.735.01.T0000	Replace Equipment-BUS	\$1,765.10	\$0.00	\$1,000.00	\$ 2,350.00	replace payroll computer (~\$1,000), UPS \$350 (Erate), \$1,000 contingency	MK	\$1,350.00	135.0%
1034	04.2620.650.01.T0000	Computer Software-SAU	\$2,325.50	\$3,873.93	\$3,235.00	\$ -	Discontinued School Dude	MK	-\$3,235.00	-100.0%
1035	04.2620.731.02.T0000	New Equipment -Security- MS TECH	\$1,200.00	\$0.00	\$0.00	\$ 5,400.00	Additional security cameras	MK	\$5,400.00	#DIV/0!
1036	04.2620.731.03.T0000	New Equipment -Security- HS TECH	\$1,800.00	\$0.00	\$0.00	\$ 6,600.00	Additional security cameras	MK	\$6,600.00	#DIV/0!
1037	04.2620.735.02.T0000	Replace Equipment - Security - MS TECH	\$0.00	\$0.00	\$1,350.00	\$ -		MK	-\$1,350.00	-100.0%
1038	04.2620.735.03.T0000	Replace Equipment - Security - HS TECH	\$0.00	\$0.00	\$1,650.00	\$ -		MK	-\$1,650.00	-100.0%
1039	04.2844.330.01.T0000	Technology Contracted Servs-SAU	\$9,096.00	\$907.50	\$0.00	\$ 1,000.00	Contingency per tech audit; escalation	MK	\$1,000.00	#DIV/0!
1040	04.2844.330.02.T0000	Technology Contracted Servs-MS	\$0.00	\$4,101.30	\$0.00	\$ 2,000.00	Contingency per tech audit; escalation	MK	\$2,000.00	#DIV/0!
1041	04.2844.330.03.T0000	Technology Contracted Servs-HS	\$0.00	\$5,240.70	\$0.00	\$ 2,000.00	Contingency per tech audit; escalation	MK	\$2,000.00	#DIV/0!
1042	04.2844.330.11.T0000	Technology Contracted Servs - FRES	\$0.00	\$7,519.50	\$0.00	\$ 2,000.00	Contingency per tech audit; escalation	MK	\$2,000.00	#DIV/0!
1043	04.2844.330.12.T0000	Technology Contracted Servs - LCS	\$0.00	\$1,972.00	\$0.00	\$ 500.00	Contingency per tech audit; escalation	MK	\$500.00	#DIV/0!

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1044	04.2844.430.02.T0000	Repairs & Maint - MS TECH	\$0.00	\$71.90	\$400.00	\$ 1,000.00		MK	\$600.00	150.0%
1045	04.2844.430.03.T0000	Repairs & Maint - HS TECH	\$0.00	\$158.85	\$600.00	\$ 1,000.00		MK	\$400.00	66.7%
1046	04.2844.430.11.T0000	Repairs & Maint. - FRES TECH	\$341.86	\$90.00	\$400.00	\$ 1,000.00		MK	\$600.00	150.0%
1047	04.2844.430.12.T0000	Repairs & Maint. - LCS TECH	\$0.00	\$0.00	\$500.00	\$ 1,000.00		MK	\$500.00	100.0%
1048	04.2844.532.01.T0000	Tech Ethernet - SAU TECH	\$15,425.39	\$506.58	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1049	04.2844.580.01.T0000	Travel/Conferences - SAU TECH	\$0.00	\$3,373.99	\$1,000.00	\$ 1,750.00	mileage, memberships, conferences & meetings FY21 A.S. mileage \$300; DoT mileage allowance \$1,000 NHSTE Conf (\$350) + travel (\$87) other out-of-district mileage \$1,000 (NHSTE mtgs, NHPSUG mtgs, other) FY19 PSU 2200 + travel + lodging; A.S. mileage(268.81)	MK	\$750.00	75.0%
1050	04.2844.580.02.00000	Travel/Conferences-MS	\$0.00	\$0.00	\$216.00	\$ -	all in SAU line above	MK	-\$216.00	-100.0%
1051	04.2844.580.03.00000	Travel/Conferences-HS	\$0.00	\$0.00	\$264.00	\$ -	all in SAU line above	MK	-\$264.00	-100.0%
1052	04.2844.580.11.00000	Travel/Conferences-FRES	\$345.20	\$0.00	\$0.00	\$ -	all in SAU line above	MK	\$0.00	#DIV/0!
1053	04.2844.610.01.T0000	Tech Supplies - SAU TECH	\$703.87	\$609.42	\$800.00	\$ 700.00	Networks, servers, infrastructure	MK	-\$100.00	-12.5%
1054	04.2844.610.02.T0000	Tech Supplies - MS TECH	\$0.00	\$305.95	\$300.00	\$ 318.00	Networks, servers, infrastructure	MK	\$18.00	6.0%
1055	04.2844.610.03.T0000	Tech Supplies - HS TECH	\$282.00	\$505.38	\$330.00	\$ 330.00	Networks, servers, infrastructure	MK	\$0.00	0.0%
1056	04.2844.610.11.T0000	Tech Supplies - FRES TECH	\$737.00	\$538.92	\$700.00	\$ 600.00	Networks, servers, infrastructure	MK	-\$100.00	-14.3%
1057	04.2844.610.12.T0000	Tech Supplies - LCS TECH	\$334.99	\$21.69	\$350.00	\$ 550.00	Networks, servers, infrastructure (needs additional WAP)	MK	\$200.00	57.1%
1058	04.2844.650.01.T0000	Computer Software - SAU TECH	\$2,988.15	\$3,355.24	\$5,171.00	\$ 3,294.00	TeamViewer (\$101), Asset Tiger (\$21), MS Server Licensing \$160 Securly:// content filter \$1,925 AV \$657 = \$2,864 (+ \$430 contingency) FY19 MS svr licensing (\$155); Carbonite (\$1,276); content filtering (\$1,925)	MK	-\$1,877.00	-36.3%
1059	04.2844.650.02.T0000	Computer Software - MS TECH	\$541.24	\$1,816.84	\$2,916.00	\$ 3,937.00	MS Server Licensing (\$558), TeamViewer (\$287), AssetTiger (\$40), ChromeMgt \$1,100 AV \$1,314 CopSync \$618 = \$3,917 (+ only \$20 contingency) FY19 MS svr licensing (\$542); Carbonite (\$1,275.60)	MK	\$1,021.00	35.0%
1060	04.2844.650.03.T0000	Computer Software - HS TECH	\$773.20	\$2,048.80	\$2,916.00	\$ 4,276.00	MS Server Licensing (\$780), TeamViewer (\$198), AssetTiger (\$58), ChromeMgt \$1,250 AV \$1,314 CopSync \$618 = \$4,218 (+ only \$58 contingency) FY19 MS svr licensing (\$773.20); Carbonite (\$1,275.60)	MK	\$1,360.00	46.6%

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1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1061	04.2844.650.11.T0000	Computer Software - FRES TECH	\$1,317.49	\$2,184.11	\$2,916.00	\$ 6,645.00	MS Server Licensing (\$945) TeamViewer \$416 AssetTiger \$84 ChromeMgt \$1,250 MDM Mgt \$400 AV \$1,314 CopSync \$1,236 = \$5,645 + \$1000 contingency FY19 MS svr licensing (\$908.51); Carbonite (\$1,275.60),	MK	\$3,729.00	127.9%
1062	04.2844.650.12.T0000	Computer Software - LCS TECH	\$96.65	\$1,487.45	\$2,916.00	\$ 2,901.00	MS Server Licensing \$101, TeamViewer \$89, AssetTiger \$18, ChromeMgt \$300, MDM Mgt (\$100) AV \$657 CopSync \$1,236, \$400 contingency FY19 MS svr licensing (\$97); Carbonite (\$1,275.60)	MK	-\$15.00	-0.5%
1063	04.2844.731.03.T0000	New Equipment - HS TECH	\$854.00	\$0.00	\$0.00	\$ -		MK	\$0.00	#DIV/0!
1064	04.2844.735.01.T0000	Replace Equipment - SAU TECH	\$4,643.00	\$0.00	\$5,000.00	\$ 2,000.00		MK	-\$3,000.00	-60.0%
1065	04.2844.735.02.T0000	Replace Equipment - MS TECH	\$2,119.38	\$0.00	\$5,000.00	\$ 5,745.00	2 IWBs (\$3,745) + \$2,000 contingency (no new Chromebooks this year, but need to include \$14,000 in FY22 budget)	MK	\$745.00	14.9%
1066	04.2844.735.03.T0000	Replace Equipment - HS TECH	\$0.00	\$0.00	\$5,000.00	\$ 6,245.00	2 IWBs (\$3,745) + \$2,500 contingency	MK	\$1,245.00	24.9%
1067	04.2844.735.11.T0000	Replace Equipment - FRES TECH	\$4,350.50	\$2,078.73	\$5,000.00	\$ 7,490.00	4 IWBs (\$7,490)	MK	\$2,490.00	49.8%
1068	04.2844.735.12.T0000	Replace Equipment - LCS TECH	\$3,198.00	\$0.00	\$5,000.00	\$ 5,144.00	3 tchr laptops&docks (\$4,644) + \$500 contingency	MK	\$144.00	2.9%
1069	04.2844.810.01.T0000	Dues and Fees - Technology	\$0.00	\$0.00	\$0.00	\$ 500.00	NEW AC: Tech Memberships CoSN member (\$347) NHSTE member (\$25) CompTIA member (\$50)	MK	\$500.00	#DIV/0!
1070	04.1210.610.02.00000	General Supplies/Paper/Tests-MS	\$79.05	\$250.00	\$800.00	\$ 1,000.00	Test Protocol Replacement per IDEA required replacement	NP	\$200.00	25.0%
1071	04.1210.610.03.00000	General Supplies/Paper/Tests-HS	\$378.29	\$197.87	\$200.00	\$ 1,500.00	Test Protocol Replacement per IDEA required replacement	NP	\$1,300.00	650.0%
1072	04.1210.610.11.00000	General Supplies/Paper/Tests-FRES	\$2,256.59	\$1,865.99	\$2,500.00	\$ 2,500.00	Test Protocol Replacement per IDEA required replacement	NP	\$0.00	0.0%
1073	04.1210.610.12.00000	General Supplies/Paper/Tests-LCS	\$424.40	\$693.87	\$500.00	\$ 900.00	Test Protocol Replacement per IDEA required replacement	NP	\$400.00	80.0%
1074	04.1210.641.02.00000	Books & Other Printed Media-MS	\$504.90	\$747.95	\$2,500.00	\$ 1,850.00	Specialized Materials per IEPs including consumables	NP	-\$650.00	-26.0%
1075	04.1210.641.03.00000	Books & Other Printed Media-HS	\$486.67	\$484.36	\$500.00	\$ 700.00	Specialized Materials per IEPs including consumables	NP	\$200.00	40.0%
1076	04.1210.641.11.00000	Books & Other Printed Media-FRES	\$749.37	\$36.50	\$500.00	\$ 1,700.00	Specialized Materials per IEPs including consumables	NP	\$1,200.00	240.0%
1077	04.1210.641.12.00000	Books & Other Printed Media-LCS	\$233.64	\$121.00	\$250.00	\$ 600.00	Specialized Materials per IEPs including consumables	NP	\$350.00	140.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1078	04.1210.650.02.00000	Computer Software-MS	\$1,110.32	\$1,554.40	\$1,200.00	\$ 3,500.00	Student Software per IEPs including ACE, Edmark	NP	\$2,300.00	191.7%
1079	04.1210.650.11.00000	Computer Software-FRES	\$2,145.41	\$3,197.74	\$2,880.00	\$ 3,500.00	Student Software per IEPs including ACE, Edmark	NP	\$620.00	21.5%
1080	04.1210.650.12.00000	Computer Software-LCS	\$899.28	\$1,857.61	\$1,920.00	\$ 2,500.00	Student Software per IEPs including ACE, Edmark	NP	\$580.00	30.2%
1081	04.1210.731.03.00000	New Equipment-HS	\$197.74	\$0.00	\$0.00	\$ 750.00	Specialized Equip per IEPs	NP	\$750.00	#DIV/0!
1082	04.1210.731.11.00000	New Equipment-FRES	\$858.45	\$202.28	\$1,000.00	\$ 750.00	Specialized Equip per IEPs	NP	-\$250.00	-25.0%
1083	04.1210.733.02.00000	New Furniture & Fixtures-MS	\$5,026.86	\$0.00	\$0.00	\$ 750.00	Specialized Equip per IEPs	NP	\$750.00	#DIV/0!
1084	04.1210.733.12.00000	New Furniture & Fixtures-LCS	\$200.40	\$0.00	\$0.00	\$ 1,000.00	Specialized Equip per IEPs	NP	\$1,000.00	#DIV/0!
1085	04.1210.735.03.00000	Replacement Equipment-HS	\$238.48	\$0.00	\$150.00	\$ 750.00	Replacement per IEPs	NP	\$600.00	400.0%
1086	04.1210.735.11.00000	Replacement Equipment-FRES	\$612.75	\$192.22	\$500.00	\$ 750.00	Replacement per IEPs	NP	\$250.00	50.0%
1087	04.1210.810.01.00000	Medicaid Fees-SPED	\$5,708.55	\$10,841.64	\$7,000.00	\$ 7,000.00	Medicaid Claims Service Fee - % of total claims	NP	\$0.00	0.0%
1088	04.1212.323.11.00000	SPED Summer Contracted Svs - FRES	\$6,068.50	\$0.00	\$0.00	\$ 10,815.00	ESY OT,PT,SLP,Rdg Program - Summer, 2020 except OOD	NP	\$10,815.00	#DIV/0!
1089	04.1290.339.02.00000	504 Special Programs-MS	\$3,676.00	\$996.75	\$0.00	\$ 1,500.00	504 Specialized Equipment including FM systems	NP	\$1,500.00	#DIV/0!
1090	04.1290.339.03.00000	504 Special Programs-HS	\$1,698.56	\$1,578.25	\$0.00	\$ 2,000.00	504 Specialized Equipment including FM systems	NP	\$2,000.00	#DIV/0!
1091	04.1290.339.11.00000	504 Special Programs-FRES	\$341.14	\$0.00	\$0.00	\$ 3,500.00	504 Specialized Equipment including FM systems	NP	\$3,500.00	#DIV/0!
1092	04.1290.561.02.00000	Public - In State Tuition-MS	\$82,657.10	\$0.00	\$0.00	\$ -		NP	\$0.00	#DIV/0!
1093	04.1290.561.03.00000	Public - In State Tuition-HS	\$121,457.56	\$210,600.93	\$229,666.00	\$ 185,000.00	HS OOD (2) including 50k for potential OOD placements	NP	-\$44,666.00	-19.4%
1094	04.1290.564.02.00000	Private In & Out of State Tuition-MS	\$4,772.24	\$88,433.24	\$0.00	\$ -		NP	\$0.00	#DIV/0!
1095	04.1290.564.03.00000	Private In & Out of State Tuition-HS	\$232,714.20	\$289,918.25	\$150,646.00	\$ 243,300.00	HS OOD Students (2)	NP	\$92,654.00	61.5%
1096	04.1290.564.11.00000	Private In & Out of State Tuition-FRES	\$44,682.20	\$48,423.20	\$44,784.00	\$ 97,000.00	ES OOD Students (1)including 50k for potential OOD place	NP	\$52,216.00	116.6%
1097	04.1290.610.02.00000	504 Program Supplies - MS	\$15.75	\$0.00	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1098	04.1290.610.03.00000	504 Program Supplies - HS	\$95.95	\$370.40	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1099	04.1290.610.11.00000	504 Program Supplies - FRES	\$328.13	\$388.16	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1100	04.1290.610.12.00000	504 Program Supplies - LCS	\$0.00	\$25.44	\$0.00	\$ 500.00	504 supplies per 504 Plan and ADA requirements	NP	\$500.00	#DIV/0!
1101	04.1290.731.11.00000	504 Program Equipment - FRES	\$952.30	\$556.92	\$0.00	\$ -		NP	\$0.00	#DIV/0!
1102	04.1290.731.12.00000	504 Program Equipment - LCS	\$0.00	\$237.00	\$0.00	\$ 1,000.00	504 specialized Equipment including FM systems	NP	\$1,000.00	#DIV/0!

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1103	04.2142.323.02.00000	Psychological Testing Services-MS	\$1,995.00	\$4,380.00	\$4,000.00	\$ 5,000.00	Outside Independent Evaluations as required by IDEA	NP	\$1,000.00	25.0%
1104	04.2142.323.03.00000	Psychological Testing Services-HS	\$1,995.00	\$4,380.00	\$2,000.00	\$ 5,000.00	Outside Independent Evaluations as required by IDEA	NP	\$3,000.00	150.0%
1105	04.2142.323.11.00000	Psychological Testing Services-FRES	\$3,395.00	\$9,120.00	\$5,200.00	\$ 7,500.00	Outside Independent Evaluations as required by IDEA	NP	\$2,300.00	44.2%
1106	04.2142.323.12.00000	Psychological Testing Services-LCS	\$975.00	\$1,000.00	\$1,000.00	\$ 2,500.00	Outside Independent Evaluations as required by IDEA	NP	\$1,500.00	150.0%
1107	04.2143.321.02.00000	Associate Psychologist - Contracted-MS	\$10,552.80	\$10,705.00	\$9,750.00	\$ -	FT District School Psychologist included in salary budget	NP	-\$9,750.00	-100.0%
1108	04.2143.321.03.00000	Associate Psychologist - Contracted-HS	\$14,321.80	\$10,835.00	\$14,500.00	\$ -	FT District School Psychologist included in salary budget	NP	-\$14,500.00	-100.0%
1109	04.2143.321.11.00000	Associate Psychologist - Contracted-FRES	\$1,850.00	\$8,015.00	\$2,500.00	\$ -	FT District School Psychologist included in salary budget	NP	-\$2,500.00	-100.0%
1110	04.2143.610.11.00000	General Supplies/Tests/Paper-FRES	\$209.37	\$246.00	\$250.00	\$ 255.00	2% increase	NP	\$5.00	2.0%
1111	04.2143.610.12.00000	General Supplies/Tests/Paper-LCS	\$284.25	\$230.35	\$250.00	\$ 255.00	2% increase	NP	\$5.00	2.0%
1112	04.2149.580.02.00000	BCBA/ABA Travel/Conference - MS	\$120.25	\$139.47	\$150.00	\$ 500.00	Conferences/Training for ABA staff for Recertification	NP	\$350.00	233.3%
1113	04.2149.580.03.00000	BCBA/ABA Travel/Conference - HS	\$108.75	\$140.00	\$150.00	\$ 500.00	Conferences/Training for ABA staff for Recertification	NP	\$350.00	233.3%
1114	04.2149.580.11.00000	BCBA/ABA Travel/Conference - FRES	\$566.22	\$900.00	\$900.00	\$ 1,500.00	Conferences/Training for ABA staff for Recertification	NP	\$600.00	66.7%
1115	04.2149.580.12.00000	BCBA/ABA Travel/Conference - LCS	\$210.25	\$531.05	\$300.00	\$ 750.00	Conferences/Training for ABA staff for Recertification	NP	\$450.00	150.0%
1116	04.2149.610.02.00000	ABA Therapy Supplies - MS	\$472.79	\$390.07	\$500.00	\$ 1,250.00	Therapy Supplies per IEP and ABA program needs	NP	\$750.00	150.0%
1117	04.2149.610.11.00000	ABA Therapy Supplies - FRES	\$734.39	\$498.85	\$500.00	\$ 1,250.00	Therapy Supplies per IEP and ABA program needs	NP	\$750.00	150.0%
1118	04.2149.610.12.00000	ABA Therapy Supplies - LCS	\$305.08	\$299.28	\$400.00	\$ 1,500.00	Therapy Supplies per IEP and ABA program needs	NP	\$1,100.00	275.0%
1119	04.2152.321.02.00000	S/L Pathologist - Contracted Serv-MS	\$15,490.00	\$14,369.67	\$16,750.00	\$ 19,500.00		NP	\$2,750.00	16.4%
1120	04.2152.321.03.00000	S/L Pathologist - Contracted Services-HS	\$15,377.00	\$7,104.00	\$9,377.00	\$ 12,500.00	Increased SLP and SLPA Support due to higher IEP needs	NP	\$3,123.00	33.3%
1121	04.2152.321.11.00000	S/L Pathologist - Contracted Services-FRES	\$49,193.50	\$69,803.09	\$50,220.00	\$ 70,500.00	Increased SLP and SLPA Support due to higher IEP needs	NP	\$20,280.00	40.4%
1122	04.2152.321.12.00000	S/L Pathologist - Contracted Service-LCS	\$15,139.00	\$14,779.24	\$15,300.00	\$ 19,500.00	Increased SLP and SLPA Support due to higher IEP needs	NP	\$4,200.00	27.5%
1123	04.2152.610.11.00000	S/L Path Genl Supplies/Paper-FRES	\$0.00	\$0.00	\$250.00	\$ 1,000.00	Materials for Increase in IEPs including specialized equip	NP	\$750.00	300.0%

	A	B	C	D	E	F	G	H	I	J
1	Account	Description	FY18 Exp	FY19 Exp	FY20 Budget	FY21 Proposed	Notes	Who?	\$ Var	% Var
1124	04.2152.610.12.00000	S/L Path Genl Supplies/Paper-LCS	\$211.01	\$0.00	\$250.00	\$ 750.00	Materials for Increase in IEPs including specialized equip	NP	\$500.00	200.0%
1125	04.2152.641.11.00000	S/L Path Books & Print Media - FRES	\$243.10	\$260.50	\$250.00	\$ 750.00	Materials for Increase in IEPs including specialized equip	NP	\$500.00	200.0%
1126	04.2153.323.02.00000	Audiological Testing Services-MS	\$0.00	\$0.00	\$250.00	\$ 375.00	Testing per IEP Process	NP	\$125.00	50.0%
1127	04.2153.323.03.00000	Audiological Testing Services-HS	\$0.00	\$0.00	\$250.00	\$ 375.00	Testing per IEP Process	NP	\$125.00	50.0%
1128	04.2153.323.11.00000	Audiological Testing Services-FRES	\$0.00	\$0.00	\$500.00	\$ 500.00	Testing per IEP Process	NP	\$0.00	0.0%
1129	04.2162.323.02.00000	P.T. Services Contracted-MS	\$0.00	\$0.00	\$4,540.00	\$ 6,500.00	Increased PT Support due to high needs IEPs	NP	\$1,960.00	43.2%
1130	04.2162.323.11.00000	P.T. Services Contracted-FRES	\$6,148.00	\$9,937.50	\$3,780.00	\$ 5,500.00	Increased PT Support due to high needs IEPs	NP	\$1,720.00	45.5%
1131	04.2162.323.12.00000	P.T. Services Contracted-LCS	\$1,537.00	\$265.00	\$3,780.00	\$ 7,500.00	Increased PT Support due to high needs IEPs	NP	\$3,720.00	98.4%
1132	04.2163.321.02.00000	O.T. Services Contracted-MS	\$16,248.62	\$12,428.58	\$12,250.00	\$ 15,000.00	Increased OT and COTA due to high needs IEPs	NP	\$2,750.00	22.4%
1133	04.2163.321.11.00000	O.T. Services Contracted-FRES	\$33,146.55	\$40,888.83	\$35,000.00	\$ 43,000.00	Increased OT and COTA due to high needs IEPs	NP	\$8,000.00	22.9%
1134	04.2163.321.12.00000	O.T. Services Contracted-LCS	\$13,569.84	\$15,103.84	\$15,300.00	\$ 17,500.00	Increased OT and COTA due to high needs IEPs	NP	\$2,200.00	14.4%
1135	04.2190.321.02.00000	Reading Spec Cont. Svs-MS	\$9,715.65	\$8,926.12	\$12,496.00	\$ 15,500.00	Increased Specialized Reading Support per IEPs	NP	\$3,004.00	24.0%
1136	04.2190.321.03.00000	Reading Spec Cont. Svs-HS	\$9,933.35	\$21,765.50	\$13,690.00	\$ 23,000.00	Increased Specialized Reading Support per IEPs	NP	\$9,310.00	68.0%
1137	04.2190.321.11.00000	Reading Spec Cont. Svs-FRES	\$12,928.50	\$12,939.88	\$15,960.00	\$ 17,500.00	Increased Specialized Reading Support per IEPs	NP	\$1,540.00	9.6%
1138	04.2190.323.02.00000	Other Student Support Services-MS	\$1,110.00	\$5,687.45	\$3,000.00	\$ 3,000.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1139	04.2190.323.03.00000	Other Student Support Services-HS	\$3,198.75	\$3,337.28	\$1,500.00	\$ 1,500.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1140	04.2190.323.11.00000	Other Student Support Services-FRES	\$731.50	\$260.00	\$2,500.00	\$ 2,500.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1141	04.2190.323.12.00000	Other Student Support Services-LCS	\$84.01	\$2,027.00	\$1,000.00	\$ 1,000.00	Miscellaneous Student Support Items	NP	\$0.00	0.0%
1142	04.2332.330.01.00000	Professional Services (Legal)-SPED	\$0.00	\$225.00	\$1,000.00	\$ 1,000.00	Sped Legal	NP	\$0.00	0.0%
1143	04.2332.430.01.00000	Repairs & Maintenance Services-SPED	\$293.64	\$293.64	\$316.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	NP	-(316.00)	-100.0%
1144	04.2332.449.01.00000	Rental of Equipment-SPED	\$177.68	\$85.54	\$420.00	\$ -	COPIER, See 2844.449; FY21 Budget totals \$45K total based on historical actual expense	NP	-(420.00)	-100.0%
1145	04.2332.531.01.00000	Telephone-SPED	\$7,000.60	\$45.00	\$0.00	\$ -	PHONE/INTERNET, See 2844.530. Total FY21 Budget \$110K 5% based on historical actual expense	NP	\$0.00	#DIV/0!
1146	04.2332.534.01.00000	Postage-SPED	\$500.00	\$500.00	\$500.00	\$ 500.00		NP	\$0.00	0.0%
1147	04.2332.540.01.00000	Advertising-SPED	\$403.15	\$341.55	\$500.00	\$ 500.00		NP	\$0.00	0.0%
1148	04.2332.580.01.00000	Travel/Conferences - SPED Admin	\$1,994.44	\$1,481.49	\$2,000.00	\$ 2,000.00	Sped Travel. NHASEA. PD and Travel total \$3.5K.	NP	\$0.00	0.0%
1149	04.2332.610.01.00000	General Supplies/Paper-SPED	\$491.67	\$416.23	\$500.00	\$ 500.00		NP	\$0.00	0.0%
1150	04.2332.810.01.00000	Dues and Fees-SPED	\$125.00	\$150.00	\$125.00	\$ 200.00	NHSAA	NP	\$75.00	60.0%
1151	04.2722.519.02.00000	SPED Transportation (All)-MS	\$24,858.07	\$19,094.84	\$12,564.00	\$ 12,941.00	3% Increase in Contract - Local, Summer & OOD	NP	\$377.00	3.0%
1152	04.2722.519.03.00000	SPED Transportation (All)-HS	\$25,071.77	\$45,004.00	\$70,084.00	\$ 72,187.00	3% Increase in Contract - Local, Summer & OOD	NP	\$2,103.00	3.0%
1153	04.2722.519.11.00000	SPED Transportation (All)-FRES	\$29,760.90	\$21,395.00	\$58,734.00	\$ 60,496.00	3% Increase in Contract - Local, Summer & OOD	NP	\$1,762.00	3.0%
1154	04.2722.519.12.00000	SPED Transportation (All)-LCS	\$9,348.75	\$16,763.00	\$12,564.00	\$ 12,941.00	3% Increase in Contract - Local, Summer & OOD	NP	\$377.00	3.0%
1155	SUBTOTAL		\$11,787,119.98	\$12,287,397.94	\$12,253,232.00	\$12,808,826.86			\$555,594.86	4.5%

**WILTON-LYNDEBOROUGH COOPERATIVE
SCHOOL BOARD MEETING
Tuesday, October 22, 2019
Wilton-Lyndeborough Cooperative M/H School-Media Room
6:30 p.m.**

Present: *Matt Ballou, Miriam Lemire, Carol LeBlanc, Jonathan Vanderhoof, Mark Legere, Alex LoVerme, Tiffany Cloutier-Cabral and John Clark*

Superintendent Bryan Lane, Principals Brian Bagley and Bob LaRoche, Director of Student Support Services Ned Pratt, Technology Director Mark Kline, Curriculum Coordinator Julie Heon, and Clerk Kristina Fowler

I. CALL TO ORDER

Chairman Ballou called the meeting to order at 6:30pm.

II. PRESENTATION-MS UPDATE

Principal Bagley provided an update on the MS Challenge Options program which is moving forward at a slow pace. It is still early in the school year; there has been turnover across the school. He will return once there has been more time to gather data and possibly have a student share their experience. Letters were sent home to parents explaining how it works. Challenge options are open to all students; there is no penalty if they try and do not do well. The idea is to challenge themselves without fear. The program was introduced as a pilot last year; information has been shared with the Co-Op Connection, School Board and sent home. Communication was had with parents during parent/teacher conferences. He reviewed how many students are in the program in each grade and subject area. He believes the numbers are up from last year. There are a mix students participating (not just the same students in varied disciplines), some are more comfortable in certain classes and feel more comfortable challenging themselves in those areas. Teachers have collaborated to come up with common comment codes. A request was made to have an update on success of how the 8th graders are doing interacting with the older students as there was community concern with mixing this population (older and younger). Principal Bagley will report on that at 2nd quarter and notes they are eligible to take honors math and have band and chorus together. He confirms teachers are differentiating, some on a higher level and some are staying on grade level but instruction is directly from the teacher. Testing varies on the course and teacher; lots of hands on work. It was suggested to have the teachers come and provide feedback.

III. PUBLIC COMMENTS

Chairman Ballou reviewed the public comment section of the agenda and reminded the public that comments should be kept to 3 minutes; total of 15 minutes for public comment and to please be respectful.

Ms. Sue Bogdan, WLC Booster Club spoke regarding the booster club being dissolved and clarified the assets will go to the athletic department (not WLC Co-Op) for the programs in that department. This is being coordinated with Mr. Brice Miller. She voiced appreciation for all the help in the last few years.

Ms. Brianne Lavalley, Lyndeborough, requested the public get updates regarding the 5th grade class sizes; it was not included in the Superintendent's report. She did see the state minimum standards included in the board packet. She is interested in having the Superintendent provide feedback that the teachers have provided him and what steps he is taking to ensure it takes place.

Ms. Jane Farrell, Wilton, spoke regarding the November 9 special meeting and questioned what the options would be.

IV. BOARD CORRESPONDENCE

a. Reports

i. Superintendent's Report

Superintendent reports working with staff to bring forward information. A lot of good work has been done by Ms. Baker and working with Principals and department heads creating what would be considered conservative encumbrances as we move forward. Budgets reviewed tonight will be SAU, curriculum, transportation, MS/HS and a line item budget is included for next year and a YTD expenditure report (this year). Strategic Planning Committee met to discuss SRO; more to come. Regarding the booster club, he apologized to Ms. Bogdan for not seeing the By-Laws. He confirmed 5th grade class sizes are 26 and 27. He reports the teachers would like to have another teacher for 5th grade but realize it

may not be an option; they want other support in the building. Two paraprofessionals will be hired and once this happens we will find ways to use those extra supports. Information will be put out from Mr. LaRoche indicating how much time and support they will have. Interviews are set up. He did not attend the Southwest Superintendent's meeting last Friday but will attend the Statewide meeting this Friday. He will attend the Selectman's meeting tomorrow. He spoke to Town Administrator, Paul Branscombe today and at a town meeting there was discussion of the town's cash flow. He reached out to him to see if there was a need for Wilton to adjust the school district's payment as we are in a better cash flow place now. Someone had indicated the tax rate would not be set for 45 days; that is not accurate. In an email to him today he relayed that he spoke to Jaime Dow from the DRA; if we move forward with the meeting on November 9, we then in turn get the information to the DRA and they can set the tax rate; it would appear they would have a 20-day difference from when the bills would be due. He is supportive of helping the town of Wilton with cash flow matters if they are low in the spirit of how they helped us, we should do the same.

ii. Director of Student Support Services Report

Mr. Pratt reported this is a precursor to his budget presentation in November. There are 126 students identified in total with 14 of those attending High Mowing or Pine Hill; they are still considered in our district. There is funding for them through the IDEA grant through us. There are 112 students in our district with IEP's. He reviewed the SPED rates for our schools and out of district noting we are at 19.7%, well over the national average of 14% (NH SPED rate is 15.2%). He cautions however as some can be as low as 6%-8%. There are 4 students in the referral process not identified yet and 2 are "aging out" within a month or so. The RISE program has 13 students and 12 ABA therapists. There are 20 students with autism; not every student that has autism goes through the RISE program. He reviewed the breakdowns of number of students, number with disabilities and SPED rates for each school and disability type. He notes the percent of autism is higher than the US percentage and speech-language is significantly lower; still investing. He thinks some students may be receiving services by 504's. In general, it is interesting that higher concentration is at the MS and HS. He is working with the Principal and not sure what the relevance is but will continue to look at it. He spoke a little about the IDEA grant. The Federal Government provides a percentage of each IDEA grant that you must spend on students enrolled in private/nonprofit schools. We guarantee a certain percentage of the total IDEA grant based on population at the private school vs. our total SPED students. This year it's about \$24,000 out of the \$91,000 grant. Private schools felt they were doing a service for the public by educating the students and disabilities were still present. He works with the schools collectively to decide how it is used; typically for tutoring. A request was made to look at the lower percentages at LCS and FRES and determine if there is a way to look at the data regarding effects of RTI to see if there is a correlation. Also to look with the current population, provide updated data on the RISE program and special needs students with keeping them in district vs. out of district; the cost effectiveness of the program. This will be covered during his budget presentation. He confirmed the speech and language disability types do not include English as a second language.

iii. Director of Technology's Report

Mr. Kline gave an overview of his report which included Chromebooks and iPads being out to all students; 1st grade is sharing. In many cases the devices are old and have exceeded a useful life. Many with battery life issues. To purchase new batteries, it would cost about \$80-\$100 and not feasible to put this into an old laptop. Whiteboards are showing their age as well and some have been moved around to help alleviate the issues. There are approximately 15-20 Chromebooks in for repair at a time. With the budget freeze we are not replacing any at this time. Inventory is close to being completed. He provided information and documentation on inventory. The technology audit continues with external scans, external penetration test and internal scans completed. A report should be available at the end of the month and we should have more information as far as security of the network and privacy issues. In our effort to continue to prevent against ransom attacks we are trying to make sure to do everything to prevent spam emails and attacks. DMARC has been configured on the DNS settings at the sau63.org domain host which allows for monitoring of email addresses and reject ones that shouldn't come in. A brief discussion was had about staff training in regard to computer security. He was asked to clarify the impact on teachers and students regarding the budget freeze. He confirms replacing the computers has to do with the replacement cycle for the most part and battery life of the computers as it doesn't last long without having to be plugged in. Chromebooks continue to be cycled through and people are not using broken things, they are just using things that are 8-10 years old and may be a bit slower at this time. A number of the interactive whiteboards have had to have several repairs and if something does break, it does get replaced. A brief discussion was had regarding desk tops vs. laptops and the need for computer labs. He confirms most teachers have laptops and there are some programs that do not run on the Chromebooks such as Adobe Illustrator and student would use the computers in the computer lab (desktops) for this. He notes there has not been much discussion about replacing the desktops and certainly this would not be done if they are useful but he is not making any predictions about this.

b. Letters/Information

i. Attorney Letter-Special Meeting

113 Superintendent provided written documentation from the attorney regarding the budget situation and how he sees the
114 need to move forward and timing being important. Superintendent reports, if the towns will struggle to get the tax rate in
115 time, the longer we take the more it is an issue. Regardless of the outcome on the 9th, we will get information to the
116 DRA. It will create a 2-week delay to the towns and if Wilton needs help with cash flow, we will happy to do that. The
117 primary piece here is moving forward with the timeframe the Board agreed to.

118 119 **V. CONSENT AGENDA**

120 There was no consent agenda to report.

121 122 **VI. ADJUSTMENTS TO THE AGENDA**

123 Superintendent provided drafts of the public hearing presentation for the Board to consider under action items and an
124 additional personnel matter for non-public.

125
126 *A MOTION was made by Ms. Lemire and SECONDED by Ms. Cloutier-Cabral to accept the adjustments to the agenda.*
127 *Voting: all aye; motion carried unanimously.*
128

129 **VII. 7:00PM JOINT BOARD & BUDGET COMMITTEE SESSION**

130 Present: *Leslie Browne, Christine Tiedemann, Jennifer Bernet, Dennis Golding, Lisa Post, Bill Ryan, Jeff Jones, Adam*
131 *Lavallee, Kevin Boette*

132
133 The Budget Committee was already in session; they met prior. This session started at 7:15pm.

134
135 Superintendent provided the state minimal standards and what we are required to offer.

136 **a. FY 2019-2020**

137 This was a very lengthy discussion with varying opinions shared. Superintendent addressed “why we are where we
138 are”. He provided a document to explain the deficit. Essentially breaking this down to 3 factors, first is items not
139 budgeted during the budget process which include new teacher orientation (thought would be budgeted through grant),
140 summer custodial work (not budgeted) and kindergarten screening (not budgeted) all totaling \$18,400 with \$5,900 that
141 will be offset through a grant for new teacher orientation (underestimated of how many new teachers we would have).
142 Factor 2 was unanticipated SPED cost after the budget was created totaling \$142,504 (most were to meet the needs of
143 new students or changing needs of students). Factor 3 was non-special education costs totaling \$144,740. These were
144 changes in staff in regard to plan choices and plan changes. He notes changes can happen during the year not just at
145 open enrollment (married/have a child). There was discussion regarding how to prevent this in the future. He
146 confirmed there will be monthly expenditure reports provided to the Board and Budget Committee and the BA
147 (Business Administrator) has made some recommendation such as providing the Board with notice of all hires not just
148 those with certified positions. Also there will be no budget transfers for the next 2 years and have greater
149 communication. Kindergarten screening and summer custodial will have separate lines so you will see if they are
150 missing. A request was made to have once a month or once a week a record of the general ledger and the general ledger
151 codes (in excel or .csv) so the Budget Committee can keep track of it as the summary sheets do not provide enough
152 information where the money is going. Superintendent advised the Budget Committee could make this recommendation
153 to the Board and the Board can direct him. Chairman Ballou agrees there needs to be more detail provided. Ms. Baker
154 noted we need to tighten the process of new hires with new hire forms and funneling all new positions through the
155 School Board and review this so if we are going to go over budget, everyone knows. She feels salaries and benefits need
156 the most oversight given the history. She confirmed there will be tracking of new hires not budgeted. She provided all
157 staff, positions and salaries; if we start to go over that needs to be communicated. Superintendent notes with the
158 manifests and expenditure reports (account by account), it should provide the level of detail they are looking for. He
159 adds some expenses will be listed in multiple accounts such as electric and some teachers may be expensed in multiple
160 accounts for example, may teach in both MS and HS. A question was raised regarding the BCBA salary increase and
161 how do “post salary increases” work. Superintendent explained the position is not in a bargaining unit, there were
162 discussions with the prior special education director regarding the level of responsibility changing and he negotiated the
163 increase. Salary increases for nonaffiliated staff (those not in a bargaining unit) are provided through the “SAU
164 increases” line at his discretion and at this point we will not overspend that account. We basically budget a 2.5%
165 increase but one of the issues is the number of the people in this category increased but the funds didn’t increase.

166
167 Superintendent reviewed the document provided regarding retirees and explained the way the CBA is worded the person
168 receiving the separation or retirement pay can be paid up until July 31. His past district works differently than Ms.
169 Bakers. For example, if 5 people retire at \$50,000 each in his past district it was not budgeted. The reason the contract is

written this way is you are supposed to take advantage of the new hire to pay the separation pay. The document shows the budgeted salary, anticipated salary and service award cost. Cost of service awards was \$87,000 and we had an anticipated savings of \$12,000 more than what we were going to spend. We had \$108,000 savings with hiring new staff in place of those retiring. It was not budgeted and per CBA, allows for it to be paid in the following year. It was noted the benefits are not included and this can be a factor in the savings with insurance changes (2 person plan to 3 etc.) as those costs could negate the savings. There have been 3 family plans budgeted in next year's budget as contingency. There is one retirement for the end of this year known at this time. Superintendent confirmed we do put funding into NHRS when someone retires as required by statute, it is not a salary piece but is another piece to this. He reviewed that 2 who received service awards did not have NHRS as neither were in the district long enough to qualify for this. He confirmed administrative staff such as Ms. Moore not in a CBA are required to provide notice by December 1 and qualify for the same service awards as teachers. For Mr. Deignan, over 50 years of age and retiring, qualified him for \$25 per each number of sick days unused. Ms. Tiedemann voiced that it is a bit misleading that the document is really reversed; you lost \$7,000. The cost of the service awards is \$87,000 and the anticipated savings is \$79,000. Superintendent looked at this again and agrees the math is incorrect; he will redo this document and get it back to them. She also noted benefits are not included on this documentation. He confirmed it has not been budgeted in past budgets that he is aware of, it has been covered by the fund balance to the best of his knowledge; whether that is good or bad practice that is how it was done. It will be budgeted going forward. Chairman Ballou commented it had been budgeted years ago which is the reason the deadline is November 1. It was requested to use the actual staff replacement cost when it is redone.

He provided a document regarding prior requests for information based on a memo from the BA on 10/1/19. He reviewed on the 2nd page 2nd bullet, that there were questions about an RBT increase. He explained the previous preschool teacher was experienced (budgeted at \$67,500) and did the SPED case management. We replaced that teacher with one who is less experience at \$37,000 and could not do all the case management at LCS like the last teacher. The candidate pool did not provide for this. There was still a need to take care of the SPED needs and a stipend of \$10,000 was given to an experienced RBT who is on her way to becoming a BCBA and didn't hire another person. It was still a reduction from what we would have spent with the prior teacher.

Regarding the summer program, a question was raised as to why the program was budgeted at \$12,000 but has been higher in the past. Were there conversation as to why it was lowered. Superintendent confirmed there was discussion during the budget process and this was the number given. The question was asked if it may be because they rely on the capital reserve. Superintendent responded no, it was it was with existing students and that was the number given. It was under budgeted.

A question was raised if we will be looking at multiple pay scales for BCBA. Superintendent confirms it will depend on the level of responsibility they have. A BCBA with less experience would cost less. He confirms the stipend is added to the salary account. He did this because he needed to find a way to provide the services to the students.

Ms. Baker provided a YTD expenditure report in the packet. Each area was reviewed. This looks at the FY20 budget after the department heads did all the encumbrances, keeping in mind we are only in October with 4 new administrators learning their budgets. Salaries and benefits are included and start at the top. She has published a \$305,663 shortfall and the rest is sliced by function code. She notes at this time we are now looking at a \$44,000 shortfall overall. There is always going to be salary shortfall, the other areas of the budget can accommodate this. Superintendent added there are things we would do that we are not such as storage units for athletics and maintenance, we are holding on new computer pieces, we have \$5,000 for iPads for 1st grade we are not implementing. The Principals and department heads are being conservative. Two weeks ago there was 1 FMLA but now there are 2 more. He is sure there will be other things that will happen. If we need to replace something we make sure it gets done. Ms. Baker added the department heads were told to put in anything contractual, phones, electricity, safety related, any important programing such as we needed to purchase things to use with the science kits we had bought and leave out any discretionary items. Superintendent added text books are still funded, supplies, but for example PD for the central staff is not there anymore. A request was made to see anything that was taken out that is large enough that it is bumped to next year; anything that we are rolling over into another budget. It was noted regarding supplies, the Board doesn't want to see teachers spending their own money to buy things such as paper. Superintendent responded you can see in the 610 supply accounts there is still some balances in supply accounts. If there are things beyond encumbrances, they are not in there.

A question was raised if the items on the "additional items list" were things in this year's budget that were cut out to make up the shortfall. Superintendent responded no, the AC and athletic trainer were taken out last year; the rest are

new requests up for consideration. An additional question was raised as to how it was managed to get the deficit down to \$45,000 from the original projection and what was deleted from the budget. Ms. Baker spoke that it's a current look at YTD based on current expense, nothing was taken out. She refers to the lengthy spread sheet and notes anything that has a positive balance is part of t \$257,000. Superintendent adds, we are not replacing some of the technology we would have replaced for example. Ms. Baker spoke that part of the strategy of having the special meeting is to not execute this plan. This answers the question could we cover the shortfall I am projecting. A statement was made that people want to know how can we shave that amount off. Superintendent spoke in regard to what happens if the vote is no. We will have to come up with another \$44,000 and risk a 0 fund balance and that can lead to a cash flow issue. We have a \$325,000 bond payment for FRES and LCS due on July 15. The reason we went to the Town of Wilton was a cash flow issue. We do not get the checks from the towns until the 10th and 15th of the month and wouldn't be able to pay the bond on time. In an effort to not have that happen again, the fund balance is important and that goes back to tax payers. The cash on hand allows us to do things prior. If the vote was no, we would have to find another \$44,000 (would be difficult). We would still be prudent (with a yes vote) with expenditures but allow for things to flow normally. Thing such as FMLA for example, if a person has 90 sick days, they are paid the whole time and we pay a substitute as well. That happened a couple of times last year. The reality is this was a conservative approach, I didn't change anything they (principals or department heads) gave to the BA; we didn't ask them to do anything specific. They (principals and department heads) said we can work this scenario although it may not be the best scenario. It was noted, the question would likely be asked on Thursday. Superintendent agrees the information is needed and will provide it.

b. FY 2020-2021

i. SAU

ii. Transportation

iii. MS/HS

iv. Curriculum

Additional items for consideration, the Superintendent reported the AC and athletic trainer were taken out of the previous budget (during the budget process) the other items are new and not in the proposed budget. The budget (2020-2021) as a whole is up 5%, \$618,049.86. There was an increase to the budget in what was the bond payment, approximately \$300,000; you will see increases in varied areas of the budget for your consideration, some are buffers. A recommendation was made to have the line item budget projected on the screen. It was noted it will not be very visible and decided and extra 20 copies would be provided for the public.

MS/HS Budget:

Principal Bagley provided an overview of his budget. The individual departments put together a list of needs, he reviews them with the department heads with Dr. Heon and Mr. Kline were involved. A thorough review is done for any items over \$3,500 and either approved or denied; some end up on the additional items list. Increases in this budget include supplies across the board including Project Lead the Way supplies and 5 cafeteria tables. He noted some expenses have been assigned to other lines. Concern was voiced that this can "muddy the waters" and this is done each year probably to get better clarity but if we looking back it is not clear and continues to get diluted. It was suggested to not transfer or make new lines next year. Ms. Baker stated she did do a bit of reconstruction for copiers, phone and internet. The copiers were all over the budget and you will see a bunch of new accounts; she drilled it down to 4 accounts, she hates doing this however as the new BA here feels she needs to be given some liberties. It is the same with the phones, the business office almost needs a flow chart to pay the bills. She created a new account of 290 for PD; instead of using the travel account of 580 for PD. It was suggested going forward no additional changes to the lines would be made. Superintendent agrees, and notes from our perspective you have our commitment. Ms. Post notes the Budget Committee likes to do a 5 year look back and suggests it becomes a commitment of 5 years. Superintendent confirms you have that.

Principal Bagley continues to report budget increases including MS HS athletic replacement equipment for storage containers, bleachers, and replacement soccer goals. In the library, replacement of the rolling chairs. Increases related to NEASC include changes to the climate and culture as recommended through the improvement plan which they are focusing on this year with a grant funding. The grant is not available next year (year 2 of 2). There is a group working with teachers and students to improve the climate and culture and with that increase student achievement.

Principal Bagley reported decreases to the MS HS budget including less need for books due to not needed them and moving forward with one AP class (in past have been more). Decreases in software (some of this has moved to technology lines), new equipment (none needed), field trips (only MS science camp), 504's have been moved to SPED accounts, copier lines and telephone have been moved to new lines. A suggestion was made to list where the expense

has been moved to in each case. Discussion was had regarding if there was a plan to move away from photo copies. Superintendent responds although he would love to see this, doesn't see it happening in the near future.

A question was raised why field trips were reduced, Superintendent explained the cost of a bus is expensive and it varies on student interest. If you don't have enough students, the cost is too high. The van was used for a couple of trips last year. The field trip for MS science camp is 4 days, 3 overnight and \$5,000 is funded through the budget to make it more affordable for parents. Last year cost was about \$250 per student.

Discussion was had regarding the 504 lines moved to SPED as moving these lines creates a budget decrease for WLC but it is still in the budget moved to SPED's budget and that is the source of a lot of the shortfall. Superintendent explained, it is more appropriate in SPED.

A request was made to provide what the budget would have looked like year to year. Superintendent will do this as a gross number.

Principal Bagley confirmed books are still being purchased, its just fewer of them. A suggestion was made to reduce the amount of copiers and printers in the buildings.

Request was made to show line items that moved; net moved out and net moved in, show comments where it was moved to as well and for GL codes.

Curriculum Coordinator Budget:

Dr. Heon reviewed her budget which included professional services which are school wide and relate to math in particular; this is 3rd year of math and 2nd year of core resources once we decide if we are keeping the resource. The rest is primarily for the curriculum coordinator to remain up to date with national events and changing curriculum. Last year the national conference was held in Boston; next year is California. There is \$50 for reference materials and expense for state and national associations to provide resources to the curriculum coordinator. A question was raised if we could do without the \$28,000 expense for summer academy. Dr. Heon responded for the last 2 summers there was grant funding which included transportation. The number of students increased to 30 this year and is beneficial to students. We cannot guarantee we will have a grant to cover this. The \$28,000 includes cost of transportation which was key for parents. Dr. Heon confirmed professional services was decreased due to year 3 of 3 and for an independent contractor for math and now we pay through a publisher which is at a discount.

Ms. Baker reviewed new accounts for cell phone stipends (facilities director, assistant principal and LCS/FRES principal for calling substitutes), PD and tuition, staff development, new accounts for principal, technology and business office PD, she carved out what is PD vs. travel. Reviewed the school board and superintendent accounts which is pretty much status quo except the legal line was increased quite a bit to \$12,000; this is difficult to forecast. It was suggested the Board be selective when using legal. Superintendent clarified we use Primex first and then NHSBA as they are at no cost and do not use legal unless there were a reason. Chairman Ballou suggested looking at legal again as it may be a little high although understands it is based on actuals, suggests looking at prior years. Ms. Baker reported increasing Tyler (IVisions) software to include 4 additional users in the district as opposed to being portal users as they are now. Regular transportation is budgeted with a 2% increase; contract is one more year and spread between all schools. Previously it was only budgeted for LCS and FRES because MS/HS is not required to provide transportation. She reviewed the budget for copiers and notes the contract needs to be reviewed and it is a future project. She reviewed phone and internet budgets. Mr. Kline reported E-rate applies to broadband connections and we get roughly 50% back for broadband connectivity. Comcast provides WLC and FRES but not Lyndeborough; that is TDS fiber and is expensive. We are in a 3-year contract and next year hope for better speed at the same cost. He doesn't anticipate the cost going down. A question was raised regarding the \$6,000 discount we were to get from TDS for the call forwarding. Superintendent responds he is speaking with Public Utilities. We did put out to the community to use the 732 numbers but some are still using the 654 numbers. At this point it is a matter of keeping the 654 numbers or not. It was noted the AC is listed in both the CIP and the additional items list. Moving forward it should be listed only on one. Mr. Legere confirmed it is on the CIP slated for 2025. Ms. Baker reviewed lines for debt service, transfer for food service and capital reserve for SPED as place holders. A brief discussion was had regarding a warrant article for out of district placements and why wouldn't we just have a larger warrant for SPED to replace the capital reserve account. Discussion was had regarding warrant articles vs. being in the budget. It was noted if it is in a warrant article it may not be approved and if it's in the budget it is because it is necessary. Superintendent added money from capital reserves cannot be put into the budget it is not legal. There are 2 out of district placements in the budget at \$50,000 each. Ms.

Baker notes this shows her tying out the numbers and is probably a bit misleading. Mr. Boette commented we have a sworn statement nothing will be transferred for 5 years. Superintendent responded for the remainder of this year and next year we will not do budget transfers; even small ones that cross my desk will be no, we are giving you that in verbal. If it is in the budget, it can only be spent for that purpose. Mr. Lavallee suggests it be made policy. Ms. Lemire suggests it may be worth doing both in the budget and in a warrant article to not put ourselves in a risky spot; do them both simultaneously. Superintendent responded it is a Board decision as far as creating a warrant article. He will have updated document for the next board packet.

Ms. Post spoke regarding the CIP that the Budget Committee discussed the 1999 roof phases 4 and 5; it was indicated they were done but the price was still on that for the summer of 2021. She said Mr. Erb was going to check to see if they were complete or not and how much is left. She asked to keep the CIP updated and to be brought to every meeting so it here for everyone to look at as part of the planning and for more coordination and oversight.

VIII. PUBLIC COMMENTS

Chairman Ballou reviewed the public comment section of the agenda and reminded the public that comments should be kept to 3 minutes; total of 15 minutes for public comment and to please be respectful.

Ms. Laura Gifford, Lyndeborough Central School Nurse, spoke regarding difficulty obtaining nurse coverage and that there is a contract with a nursing association (believes it's Heaven Sent) and thinks they charge \$400 a day for substitute nurses and suggests there might be an option to do more recruiting as the district typically pays \$130 a day for nurses not contracted through an agency. She notes sometimes a PD day is denied as there is no coverage.

Ms. Jane Farrell spoke to clarify a comment made earlier regarding a topic discussed at the select board meeting. The towns urgency to have a tax rate set is due primarily to the prior request of \$600,000 given back in July. We anticipated having to get our tax bills out at this point and cash flow in. There is going to be a serious problem for both towns to meet obligations. Lyndeborough has tentatively, don't hold me to this number, but to get a "TAN" and could cost \$10,000. Wilton has not looked into this yet. We don't know what we will do. We asked earlier what happens if the voters vote this down. We are waiting for this process. As a tax payer I want to know why has it taken to get to this point for it to be addressed. The end of June the books were closed, why are the numbers so dramatic at this point. Tax payers will attend hopefully Thursday and I hope you have these documents and move explicit reports to help people understand. This is huge impact on tax payers and you are all clearly aware based on conversations.

Ms. Brianne Lavallee spoke regarding questioning how many paraprofessional candidates we have and if all open positions are available. Some parents are aware we will have a substitute again in the 7th grade math and all were aware of the long term sub we had before. She had been told we are looking for coverage and wants to know what is going to be done. Its 15% of their days in; also can we get a list of items that are frozen so we know what impact this will have on our students. In regard to SPED information averages, we are higher in the US and for average town, we are lower. There is a direct correlation where lower income families have a higher percentage of special needs.

Ms. Deb Mortvedt, Wilton, spoke that she was here at the last meeting with 17 of the elected officials. I am sure you will attend on Thursday. I hope you will be able to address the deficit. I don't know if each of you are going to speak; it's important to know what your take is on it, if you are just deciding to take this money because its easy to do or if you will look serious at this budget. I remember the last meeting your BA said we are looking at an additional 1 million for next year. Ms. Baker noted she did not say this. Ms. Lemire commented she made a comment going back over 5-6 years she did say it increased by this. Ms. Mortvedt spoke, I hope there is something other than, we will do what we have to do. I am all for quality education I want our dollar to dollar to be spent wisely and that is what you guys are for. Continue to ask questions, there were lots of good comments tonight.

Mr. Charlie Post, spoke questioning what are the consequences. In business management there would be consequences. Obviously there was a big mistake made. Tonight, we hear another math blunder, what was supposed to be a savings was a loss. The community wants to know what happened and what you are going to do about it other than take tax money.

Chair Browne questioned as far as the public hearing, is this all just the school board presenting? Superintendent responded according to our attorney, yes.

Mr. Clark spoke regarding speaking as a school board member and not personally. He would personally like to have more of the members contribute. Chair Browne noted where it is a school board presentation she doesn't know how much we want the Budget Committee speaking to it.

Mr. Golding would like to see the presentation a head of time.

It was decided the Budget Committee would be seated off to the side.

Ms. Post questioned where the issue of the forensic account ever landed. Where there any plans to look into the "nitty gritty" of how it happened.

Mr. Lavallee commented "everyone I talked to wants to know how this happened". Mr. Boette responded they didn't just find \$250,000; they didn't just say we are short. They said in order to make that up, we will not do things we were going to do. Ms. Post commented, Beth works for us. A forensic accountant shows the public we have done our due diligence and have an outside entity. Mr. Clark spoke regarding a forensic accountant and that it is different. He commented that if we want an independent accountant to review and investigate that's something else. Chairman Ballou commented, we are focusing on this part first. He doesn't think if we did an audit it would be done in time. Perhaps when we have the regular audit we could request an additional task. Mr. Lavallee commented when Bryan announced that it is a procedural audit that was a surprise that finances are not being audited. Mr. Clark commented it's doubtful we can get anything ready by Thursday or for the 9th.

A MOTION was made by Mr. Ryan and SECONDED by Ms. Tiedemann to adjourn the Budget Committee session at 9:41pm.

Voting: all aye, motion carried unanimously.

IX. ACTION ITEMS

a. Approve Minutes of Previous Meeting

A MOTION was made by Mr. Vanderhoof and SECONDED by Mr. LoVerme to approve the minutes of October 8, 2019 as amended.

Voting: all aye; motion carried unanimously.

b. Policies-3rd Read

i. BDB-Board Officers

Mr. Clark noted he had additional edits that the committee agreed on but are not reflected in this draft.

A MOTION was made by Ms. Lemire and SECONDED by Ms. Cloutier-Cabral table policy BDB-Board Officers.

Voting: seven ayes; nay from Mr. Clark, motion carried.

• POWERPOINT PRESENTATION

This was also a lengthy discussion. Two versions were provided. Discussion was had regarding the tax impact and the first slide called tax impact and the language. Superintendent reviewed the slides. He confirmed its not a difference in budget, it's a difference in revenue. If the vote doesn't pass or it was decided to not move forward, the public is required to pay on the same original voted budgeted number and the tax rate will be calculated with an additional revenue source. The tax payer is still responsible for the same amount it's just additional funds that go toward the tax rate. Discussion was had regarding slide 2 and the language. Superintendent confirmed if we didn't do the special meeting, the DRA would have set the tax rate this week for Wilton and Lyndeborough based on this revenue. Suggestions were made for the language of slide 2. A question was raised, if we were not in this position would the \$287,000 still come from the state; Superintendent confirmed yes. Discussion was had why are we not just returning the money and let the tax payers have it as it doesn't belong to the school district to balance their books. If later it is needed by the school district, we go to the tax payers and say we need the money but only after if it is needed. Superintendent explains to the attorney's point, if we waited and needed the money in April, the entire impact would happen in June and the cash flow part wouldn't work. Not only would the \$287,000, as he understands, is sort of split between both tax bills. You will see it over two separate tax bills in 2 separate bundles. If we wait, there will be a tax increase in the 2nd bill because half of it will already have gone back to the tax payer. Confirmation was given the deficit is down to \$44,000. Superintendent confirmed he heard of 2 more FMLA and the concern is cash flow and being able to pay the bond payment. The attorney and DRA says if you will do this, you should do it now. We do have the choice to not do it at all and figure out our way through this. The attorney and DRA have said we can't ask for any more than \$287,071 in regard to these

funds. Discussion was had regarding splitting the difference or asking for a lower number and going back to the tax payers at the end of year if needed. Superintendent explains, the issue really comes from the budget itself being tight and not a lot of “fluff” in it, we were able to tighten the belt more and find a way a way to make ourselves work but will still be short. He notes it’s also about cash flow and you don’t get the whole amount in one lump, you get the money from the towns each month and on July 15 there will be a bond payment due of \$325,000 and if the fund balance is not where it needs to be; the funds don’t come from the town until the 10th or 15th this is an issue. A question was raised if this doesn’t pass are we able to reduce staff at this point in the year. Superintendent responded teacher contracts are teacher contracts; only if there is a RIF (reduction in force). It doesn’t appear to him at this point it is realistic for the teaching staff, as far as paraprofessionals they are based on need and mostly SPED. Discussion was had regarding the situation the district is in and the need to be transparent and may need to make cuts next year to bring the numbers down. There is a need to tell the tax payers how this will not happen again and there is concern regarding the budget not being supported next year. Discussion was had if these funds could be put in a warrant article. It was noted there may be staff that can cut if they are not directly involved with education. It was noted 72% of the budget is staffing and without the additional funds, we can only hope there won’t be any other issues; we don’t want to be in this situation in May or June and not able to pay the bills. Superintendent confirms the warrant language is the language and cannot be changed; the presentation can be changed. Discussion was had if the presentation can provide options and put all these questions up to the public and let them know all these things have been discussed and thought about. Such as could we have asked for more, what would happen, could we ask at a later date, could we ask for less and all the reasons relating to these. It was decided slides would be added regarding this. Discussion was had regarding putting funds into a SPED capital reserve requiring a Board vote to use any of them. Superintendent responded it can’t be put into a SPED capital reserve. A question was raised if slide 1 is changed can it be put into a SPED capital reserve. Superintendent will find out tomorrow. He explained you can direct the BA to create a revenue line in the budget and deposit the funds into that line and direct her not to release any funds from that line without a Board vote. Mr. Vanderhoof noted he wants it to be changed to go into a SPED capital reserve and if it’s not expended we won’t be asking for money to replenish the funds for 3 years. Discussion was had regarding this and creating a line for the funds. A concern was noted that there may not be time to have language ready and back from the attorney by Thursday but adding the line may be the only mechanism we have by Thursday. If it is not expended it will go back to the tax payers. Further discussion was had regarding the wording of slides. Superintendent will incorporate the changes and send it back out by noon tomorrow for feedback. He asks members to email him (not full Board) and he will continue to make adjustments and send the presentation back out. He notes 3 additional slides will be created about timing, funding and how much. He will create another slide regarding putting money into a line item that only the Board can approve and draw from.

A MOTION was made by Ms. Lemire and SECONDED by Ms. Cloutier-Cabral for the Board to accept changes on slide presentation as noted, to add additional slides to answer potential questions from the public and create a slide that designates a specific revenue line that may only be expended by a vote of the Board and with full knowledge of the Budget Committee.

Ms. Lemire WITHDRAWS her MOTION and Ms. Cloutier-Cabral withdraws her SECOND.

A MOTION was made by Ms. Lemire and SECONDED by Ms. Cloutier-Cabral for the Board to accept changes on the slide presentation as noted and to add additional slides to answer potential questions from the public.

Voting: six ayes, one nay from Mr. LoVerme, one abstain from Mr. Vanderhoof; motion carried.

A MOTION was made by Ms. Lemire and SECONDED by Ms. Cloutier-Cabral for the Board to approve a revenue line specifically for the purpose of depositing monies from Warrant Article #1 that can only be expended upon a formal vote of the Board and with full knowledge of the Budget Committee.

Voting: seven ayes, one nay from Mr. LoVerme; motion carried.

X. COMMITTEE REPORTS

i. Facilities

Mr. Legere reported the walkthrough from September was reviewed; it was suggested for Mr. Erb to look at LED lighting and look into replacing ceiling tiles in this building and get prices and space it out. Discussion was had about what work will be done in the summer of 2020 including roofing at WLC. The committee will bring to the School Board as an agenda item to discuss and vote on. They spoke of projects in development, dishwasher, bathrooms, LCS roof and discuss an amount to put on warrant for CIP.

ii. Strategic Planning

The committee met with Ms. Edmunds and Chief Oleseon. They discussed the positive impact of an RSO. This will not be discussed further until the cost is determined (for a warrant article) and Chief Oleseon believed it would be 100% funded by the district.

iii. Negotiations

Mr. LoVerme reported the committee met last night. This will be discussed during non-public.

XI. RESIGNATIONS / APPOINTMENTS / LEAVES

Superintendent reported math teacher, Ms. Miller has made it public that she will be out for approximately 6 weeks. Ms. Gisele Dailey is a certified teacher K-8, certified to teach math in MS and has been involved in curriculum and knows the subject matter. In the candidate pool there was 1 person who would have been good but only wanted to work for 2 weeks and the others had no experience or out of teaching for a while. Mr. Pratt has found a way to cover the resources in the building for SPED and Ms. Dailey will be paid \$6,300. A question was raised if there has been any effort to support Ms. Dailey. Superintendent responds that Ms. Miller has created almost 5 weeks of lesson plans and did a great job. She has spoken with all of her students and parents at open house. The support is already in place. She will be focusing on geometry and has done paraprofessional work in those classrooms for a long time. It will be approximately 28 school days. She will be shadowing for the teacher for 2 days. Ms. Miller is anticipating to be back after Christmas. Mr. Vanderhoof requested more detail on what is involved in shuffling around coverage for SPED.

XII. BOARD BUDGET DISCUSSION

Mr. Vanderhoof commented that it seems he has heard a lot of contingency plans and we are asking for the additional funds. Your budget is going to be astronomical. He thinks it's starting to get a little overboard if you add contingencies for everything. Superintendent responds contingency is for 2 out of district placements, 3 family plans, that is about \$200,000 worth of contingencies approximately. It is the Board's decision collectively; it was noted it is the Budget Committee's decision. Superintendent added that is correct but the Board's recommendation is important.

XIII. PUBLIC COMMENTS

Chairman Ballou reviewed the public comment section of the agenda and reminded the public that comments should be kept to 3 minutes; total of 15 minutes for public comment and request to keep it respectful.

Ms. Lisa Post commented she thinks Ms. Cloutier-Cabral is right on the money to put in the explanations. She thinks if you show some transparency people will be more apt to have an understanding that you worked through all of those things. She questioned if the Board took a vote on the \$287,000 and if there was, what was the vote and was it unanimous. Mr. Vanderhoof responded the Board voted to create the meeting schedule. Superintendent added, by voting on the presentation and moving it forward with changes as amended the dollar amount was voted on. Mr. Vanderhoof noted that was not clear to him. Ms. Post commented she thinks you should add a line by line items and look at a line of staff that you can actually cut to show people the affect it will have. Just to show the facts. She thinks people will feel better about that and not feel like it was skewed one way or another. She thinks its important to put everything on the table and show them. The other thing is this is costing the towns money. She knows Trish Schultz, Lyndeborough Town Clerk wants to speak and she hopes she does. She is the tax collector and setting the tax rate is done prior to November 1 to get the bills out and the timing is crazy. Tomorrow there is a Lyndeborough Selectman meeting and Ms. Post recommends everyone from this committee be there. At least the Lyndeborough representatives to listen to their concerns and issues so at the public meeting it can be brought forth. She adds last year when they set the tax rate, in the public presentation we showed there would be no increase to Lyndeborough and there was. It had a big effect on the tax rate and the towns had to waylay a lot of projects they had and they thought with the bond payment dropping off they could do a lot of the projects with that.

Ms. Laura Gifford spoke that the teachers are concerned; there is a growth with students and outcomes and ask the members keep that in mind. She would present to the tax payers that there is a benefit and we are seeing a benefit to the education piece like full day kindergarten but it does come with a cost. She asks wasn't there a lawsuit with Claremont in the works that would try to fund the school system more?

Mr. Charlie Post spoke regarding Ms. LeBlanc asking about the vote and if you were going to have to go to the town for money, you need approval from the Superior Court Judge and from the DOE and one of the reasons you can do this is for a tree falling on the roof (for example), what isn't there is mismanagement of funds which is what happened here. That is coming back from the state is part of that work and the notion that it is a bonus is ridiculous. This was to offset increases in taxes and you are taking that money away from the tax payers and other towns will be betting that money rightfully so. Apparently you still don't have a vote, you should think long and hard.

567
568 **XIV. SCHOOL BOARD MEMBER COMMENTS**

569 Mr. Legere spoke regarding a prior discussion about a member who resigned previously and he questions if this should
570 be on a future agenda. He did some investigating through NHSBA and the statute says we are supposed to replace that
571 person but the caveat is regarding the amount of time of the replacement. There is no set vehicle for choosing a
572 replacement. Feedback he received is the question is legislations intent and is it just people from that town (who vote):
573 the gray area is at-large members. This will be put on an upcoming agenda.
574

575 Chairman Ballou commented the whole purpose of having a public hearing is to hear public comment and then vote.
576 Mr. Vanderhoof commented, once its presented, you can't change it unless you schedule another meeting.
577 Superintendent clarified you can vote to zero it out and not move forward at all. Mr. Vanderhoof added you can't
578 change the amount. Superintendent again commented you can go to zero. He will double check the statute and call in
579 the morning. His recollection is at a public hearing the vote can be to support or not support. If it is not to supported,
580 you negate the warrant article and the November 9 meeting is eliminated. Mr. Vanderhoof commented you can't change
581 the number. Superintendent commented as a matter of protocol a board member can ask for a reconsideration on the
582 presentation to determine the dollar figure on the presentation.
583

584 *A MOTION was made by Mr. LoVerme and SECONDED by Mr. Clark to accept slide number 1 as created with*
585 *\$287,071 on article #1.*

586 *Voting: seven ayes, one nay from Mr. Vanderhoof; motion passed.*
587

588 Mr. Vanderhoof commented that at the last meeting \$297,000 was given as the amount not \$287,000. Superintendent
589 clarified he met with the BA and there was a typo and discussion was had based on the \$297,000 (should have been
590 \$287,000).
591

592 Mr. Clark reported that he spoke to Principal LaRoche who spoke of having school board members come into classes
593 and see what they are doing for the year. A request was made to add this to a future agenda. Superintendent commented
594 he is presenting at the next board meeting. Mr. Clark also reported a community member suggested a pot luck dinner.
595 Mr. Clark questioned if there was a possibility of having child care on Thursday and/or Nov. 9. Superintendent noted
596 Thursday is short notice but will look into providing this Nov. 9.
597

598 It was confirmed Chairman Ballou will present and Superintendent will provide a script for him and he will be available
599 to answer questions.
600

601 Ms. Cloutier-Cabral voiced appreciation for everyone working through this and listening to everyone and taking the
602 time. It is a tough situation but is nice to have everyone to talk with about it.
603

604 **XV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)**

605 **i. Negotiations**

606 **ii. Personnel Matter**

607 *A MOTION was made by Mr. LoVerme and SECONDED by Ms. Lemire to enter Non-Public Session to discuss*
608 *personnel matters and negotiations RSA 91-A: 3 II (A) (C) at 11:26pm.*

609 *Voting: all aye via roll call vote; motion carried unanimously.*
610

611 **RETURN TO PUBLIC SESSION**

612 The Board entered public session at 11:49 pm.
613

614 *A MOTION was made to seal the non-public session minutes by Mr. LoVerme and SECONDED by Ms. LeBlanc.*

615 *Voting: all aye; motion carried unanimously.*
616

617 **XVI. ADJOURNMENT**

618 *A MOTION was made by Mr. LoVerme and SECONDED by Ms. LeBlanc to adjourn the Board meeting at 11:49pm.*

619 *Voting: all aye; motion carried unanimously.*
620

621 *Respectfully submitted,*

622 *Kristina Fowler*

WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT
SCHOOL BOARD MEETING & PUBLIC HEARING
Tuesday, October 24, 2019
Wilton-Lyndeborough Cooperative MS/HS School
5:30 p.m.

Present: *Matt Ballou, Miriam Lemire (5:37pm), Carol LeBlanc, Jonathan Vanderhoof, Mark Legere, Tiffany Cloutier-Cabral and John Clark*

Superintendent Bryan Lane, Principals Brian Bagley and Bob LaRoche, Director of Student Support Services Ned Pratt, Curriculum Coordinator Julie Heon, and Clerk Kristina Fowler (5:35pm)

School Board Meeting 5:30 PM

I. CALL TO ORDER

Chairman Ballou called the meeting to order at 5:30pm.

II. PUBLIC COMMENT

Mr. Harry Dailey, Wilton, expresses that he hopes the Board will explain in full detail the issues at hand. He reports that there are conflicting reports in the community. Voters need to know what they are voting on.

III. TO CONSIDER WARRANT ARTICLE #1

Superintendent Lane outlines the Board's options. The Board can move forward with the approved presentation voted on at the October 22 meeting or with the new information regarding special education (SPED) funds, the Board can present the modified presentation give to the Board that afternoon.

Ms. Lemire indicated the best course of action would be to go with option 2 because it gives a more complete explanation of the issues at hand. Ms. Cloutier-Cabral agrees.

Mr. Vanderhoof expresses that it is not surprising but disappointing that the Board has had to gather at 5:30pm prior to the Public Hearing. It is not ideal that the Board is there and that we are in the same position now that we were in last year only last year we didn't know it at that time. Suggests to spend down the Capital Reserve fund and not move forward with the warrant article.

Discussion continued regarding both options of the presentation taking into account new information that has been provided.

*A MOTION was made by Ms. Cloutier-Cabral and SECONDED by Ms. LeBlanc to accept the option 2 of the slide presentation. **

Discussion was had regarding slide 13 and that it refers to the "Artist in Residence" and the PTO is paying for it; it is not in the budget. It was confirmed the PTO typically pays for a portion not the full amount and are now are paying the full payment. Mr. Vanderhoof commented that it "reads funny". Superintendent confirms we can clarify this. A question was raised how much is left in the technology capital reserve, Superintendent responds, approximately \$10,000. Superintendent clarified that there is a slide that explains if the Board accepts the SPED funding (\$93,000) at the Board level this would result in a positive fund balance of \$48,000. (remaining deficit \$44,974 with potential SPED funding \$93,206 leaves positive fund balance of \$48,231)

**Voting: all aye; motion carried unanimously.*

A brief discussion was had that Ms. Baker sent an email to the Board that clearly explains what we need to consider when making these decisions. It was suggested to share this at the Public Hearing and Ms. Baker has given her permission.

A MOTION was made by Ms. Cloutier-Cabral and SECONDED by Ms. Lemire to read the email from Ms. Baker at the public hearing.

Voting: all aye; motion carried unanimously.

Chairman Ballou noted he will be presenting; may not be able to answer all the questions and members should feel free to do so.

IV. PUBLIC COMMENTS

Chairman Ballou expressed public comment will need to be limited to 7 minutes in total.

Ms. Lisa Post questioned if the Board has taken a vote and was the decision made to go to district meeting. Superintendent responded no vote was taken to go to the November 9 meeting. Mr. Vanderhoof added the Board voted on a number but not in the warrant article and thinks a new vote should be taken. Superintendent clarified there have been modifications; the number is now \$184,811 as opposed to \$287,071. The difference is the DRA gave him at 2:30pm/3:00pm, information that the maximum amount of the warrant article is only adequacy funding and we can't include the SPED funding (which brings the number down to \$184,811) and is what we will be presenting this evening. The SPED funding is a different RSA under unanticipated funds. The School Board can have a hearing and vote to accept those funds or not. This can be approved through a Board vote and not a public vote under the RSA. Chairman Ballou added as he understands it, it would not be applied to the tax rate anyway, there will be an adjustment to the revenue that is reported on the MS24 as we move forward.

A MOTION was made by Ms. Lemire and SECONDED by Ms. Cloutier-Cabral to adjust the warrant article to \$184,811.

Voting: six ayes; one nay from Mr. Vanderhoof, motion carried.

Mr. Harry Dailey expressed he hopes you will explain all of this to the public.

Ms. Brianne Lavallee commented regarding communication and questioned if there will be a mailing sent out regarding a vote. Superintendent responded a notice will go out, information will be put into the newspaper via letter to the editor which will not advocate for a direction of any nature, information will go out to parents through email.

Superintendent expressed that he was unsure of which presentation would be made tonight and will post the one given on the website tomorrow morning. Anyone who wants it tonight let him know and he will provide it before leaving this evening.

Chairman Ballou called a recess to move across the hall at 5:47pm for the Public Hearing.

PUBLIC HEARING FOR CHANGE IN EDUCATIONAL FUNDING 6:00 PM

A copy of the slide presentation can be found with these minutes.

I. CALL TO ORDER-Matthew Ballou

Chairman Ballou called the meeting to order at 6:02pm.

II. PRESENTATION FOR CHANGE IN EDUCATION FUNDING

Chairman Ballou presented the PowerPoint.

We are here to discuss the Warrant article put forward by the School Board to request that the citizens of the School District approve an additional \$184,811 for operational expenses of the district. The state legislature approved additional funding for adequacy and special education. (\$102,260 for Special Education and \$184,811) To be transparent, the intent of this additional funding for adequacy was for tax relief. The School Board will be holding a future public hearing to determine whether or not to accept the unanticipated revenue for special education in the amount of \$102,260 in the near future. If the voters approve this warrant article, tax payers in Lyndeborough will not receive an estimate decrease in their property taxes of \$82.16, in Wilton citizens will not be receiving an estimated tax decrease of \$76.17. In both towns, this would be less than \$7.00 per month. In the last 24 hours, additional information has come to the SAU and the Board in regard to the way in which the \$102,260 for additional revenue for special education would be accessed. If the School Board votes to access these funds, the negative fund balance would become a positive one by \$48,231, this is less than 1% of the budget. Before making a decision on moving forward with this warrant article, the Board would like to have direct input from all of you. The School

Board knows that a fund balance of less than 1% creates financial ramifications particularly if there are unanticipated expenses that might occur. The Business Administrator has informed the Board of the concerns that may arise. The Board is looking for input from you in determining the way in which they vote to proceed. The reason we are proposing this warrant article is due to a series of financial events that occurred in the district over the last 12 months. In the last school year there were \$269,795 of unanticipated expenses in Special Education (SPED). The School Board approved the release of \$174,587 which still did not cover the entire need. The District also realized unanticipated costs for long term substitutes. Last year, there were 7 staff people who retired creating an unbudgeted expense that was virtually covered by the difference in finding new staff. These funds needed to be taken from this school year due to the expense the District needed to cover last year. In the current year, it was identified that the district was going to incur expenses in salaries and benefits that would create a deficit of \$305,663 due to 3 specific reasons. During the budget process, the District did not budget for new teacher orientation, summer custodial work and kindergarten screening. These were known expenses that should have been in the budget. This accounted for 6% of the deficit. About 46 % of the expenses were in the area of Special Education. These included hiring new positions as well as making adjustments in personnel costs. There was one area of the budget, the extended school year (ESY) program that was under budgeted by about \$21,000. The remaining 42% of the deficit comes from changes in medical plans from staff as well as increases in federal and state fees that go along with increased or unbudgeted salaries. District administration tasked the Principals and department heads to look at the budget and determine what was required either through contract, educational need or student safety what needed to be funded. The intent is to minimize any direct effect to students. The Principal's and department heads were able to identify \$257,394 of costs that could be deferred leaving a negative fund balance of \$44,974. With the addition of SPED funds, the fund balance would become \$48,231.40.

Superintendent voiced the public may ask why there is a difference of \$102,000 (from the \$287,000); a new MS24 will be created which talks about revenue and expenses. The adjustment is directly from the DRA. They adjusted what we could claim for CAT aid now called SPED aid and that account is the difference of \$102,206 vs. \$93,206. This is from information recently received. The District will still need to keep a close watch on all expenditures for the rest of the year no matter what is decided. If the District reduced spending by the amount identified by the Principals and department heads, this is a list of things that would not be affected. The first five items are required by federal law or by collective bargaining agreements.

- Repairs and maintenance for any safety issue
- Data bases and software for student use
- 504 programs
- Special Education programs
- Student clubs and organizations
- Middle school science camp trip
- Co-curricular athletics
- Graduation ceremonies
- Field trip transportation
- Professional development opportunities for teaching, counseling and nursing staff
- Tuition reimbursement
- Purchasing of books and educational materials to support the curriculum

Superintendent noted to clarify the things that are required by CBA and federal are 504 programs, SPED programs, PD for teachers, counselors and nursing staff as well as OSHA for repairs and maintenance for safety.

Chairman Ballou continued with the presentation. The Budget Committee and School Board requested a list of things that will be affected even if the warrant does pass. Supply requests would be monitored in all buildings in an effort to conserve funds but will be purchased as needed. Administrative staff have determined the following. From WLC: There would be no new equipment purchased for some of the new science curriculum, replacement of furniture, limited replacement of library materials and professional development for administration. From LCS and FRES: The cost for the "Artist in Residence" has been absorbed by the PTO, replacement of furniture for teachers and students, lesson planning services from outside the district. From the SAU: Professional development would be limited. From the Technology Department: New equipment would not be purchased, the replacement cycle would be interrupted, not adding new security cameras, office staff will not have new enhanced access to financial software, and putting research software "Turn-It-In" will be put into next year's budget. From Facilities: Not purchasing new

storage containers, postponing additional sprinklers for athletic fields and monitoring all projects closely. We tried to anticipate some questions that the public may have.

Why is the School District asking for funds at the same time the anticipated revenue is coming to our towns? The timing is coincidental; the financial situation would need to have been addressed even without additional funding.

Why isn't the School District asking for the less than the full amount of additional adequacy revenue?

The prediction of the deficit of \$44,974 is based on what the administration conservatively believes the district needs to meet all required obligations that we are aware of right now. Unanticipated expenditures may affect the student experience. There are still more than 100 days of the school year remaining. By asking for the full amount, the District will have funds to satisfy unanticipated expenses such as:

- FMLA leaves, long term substitutes
- Special needs students who may have costs associated with their IEP's
- Harsh weather
- Physical plant failures.

Funds not used will be returned to the tax payer to reduce tax rates.

Could the School District have asked for more funds than the additional adequacy funds?

Yes, but we would have needed to wait to request the funds. If additional funds were approved, the full burden of that would come due in the June tax bills not allowing the additional adequacy funds to offset the tax increase.

What would have happened if the district did nothing or the warrant article fails? Taxes would be reduced in both towns but the administration will need to make decisions on what part of the student experience would be affected. The Capital Reserve funds could be used but this would put the district in a poor position financially long term.

A request was made from Ms. Lisa Post and Mr. Adam Lavallee to clarify slide 15 (which is slide 17 now). Referring to the same slide, Mr. Dennis Golding asked if you are 100% sure that the following will not be affected; there is a question mark at the end of the sentence. Superintendent clarified it should be a period. He added he went through the YTD expenditure report and budget (documents are a matter of public record). The Principals and department heads reviewed their budgets. He went through which areas not affected vs. budgeted and the balances in accounts. He read the list of items not affected again and noted that PD and tuition reimbursement fall under the CBA. Superintendent also noted that the other issue is the closer our fund balance gets to zero and spending all the funds would be like last year and would have a 1% margin which is a difficult thing to manage and creates risk for your business and does the same for us.

Chairman Ballou continued. The School Board voted to create a specific revenue line in the budget to ensure that funds would only be expended with a vote from the board, why? The School Board wanted to create a way for the public to see what was happening. The funds would not be expended without a vote of the Board.

If the Board created this warrant article to put funds in the SPED Capital reserve fund, that would have limited the purpose for the funds and would not allow unused funds to go back to tax payers for property tax relief. Superintendent expressed going back to the prior slide, at the last School Board meeting we agreed to create a revenue line and on a monthly basis they will see it all and the full amount of \$184,811, if passed, can't be expended unless the School Board gives specific permission to draw from that line. A member of the public (previously) had said this would be distributed all over the budget. This was an opportunity for the School Board to create a level of transparency if the funds are spent and for what.

Chairman Ballou continued. What are we doing to work with the towns about tax revenue?

The Superintendent responded to this. He reported this will delay the DRA assigning the tax rate and could cause cash flow issues. Scheduling wise, the DRA, Division of Revenue Administration, if we get all the forms together and on November 9 we are ready to go to the DRA on Tuesday Nov. 12 as Monday, Nov. 11 is a holiday; as we do that, Ms. Dow from the DRA said it will be a quick turnaround. There is no commitment to a time frame but since most of the rest of the tax rates have been set and not much left to deal with, this could be the case. He reports Mr. Russ Boland (Lyndeborough Town Administrator) thought it could be set by Nov. 18 and tax bills going out; this would delay collecting by about 3 weeks. Mr. Boland, last night put forward a plan to ask for a delay for the

December payment to the School District. We don't just get the full budget in one "shot" from the towns they pay us on a monthly basis. Wilton pays over \$600,000 and Lyndeborough \$300,000. The School Board has copies of the memo from him this morning. Normally we get payment on the 10th or 15th of the month and we would get it 5 days later and the Business Administrator thinks its appropriate. The Superintendent was invited the Wilton Selectman's meeting on Nov. 3 at 6:00pm. He expresses, the key is we are willing to work with the towns in any manner or fashion and hope for the delay to be minimal. We realize it creates a problem. We have had a tight schedule and this is due to statutes of the law.

Chairman Ballou continued. At the meeting on November 9, what choices does the public have?

- The public can vote to approve the warrant article and the funds requested will become part of the operating budget.
- The public can vote not to approve the warrant article.
- The public can vote to accept a lower dollar figure but cannot increase the amount over what is on the original warrant.

What step are being taken to see that this issue doesn't happen again?

- The School Board and Budget Committee will be provided with monthly expenditure reports for every account.
- For the remainder of this school year and 2020-21, there will be no budget transfers.
- The School Board will be provided hiring information on all positions, not just those that are certified by the Department of Education by adjusting the HR process for hiring, communication and control of new hires.
- Until the Special Education Capital Reserve Fund is restored to \$300,000, the proposed budgets will include contingencies for out of district placements and additional staffing that would be required by law to meet student needs.
- Propose that the district adopt RSA 198:46, allowing the district to retain 2.5% of the current year's budget not assigned for emergency expenditures.
- All staffing information in the upcoming budget will be reviewed by the School Board.
- Unbudgeted positions and any other salary expenditures, stipends, will be communicated to the School Board prior to the expense.

Ms. Cloutier-Cabral spoke informing the public that our BA sent the Board an email to advise them of the need for the special meeting. She notes, it's to Ms. Baker's credit that this Board has this information. She has given her permission to share this with you. See attached email from Ms. Baker which was read aloud by Ms. Cloutier-Cabral. Ms. Cloutier-Cabral expressed appreciation for all the work.

Chairman Ballou commented that the School Board will be looking into all matters of this and any personnel matters will be discussed under the RSA (for non-public). At this time, we will focus on your questions at hand. Please limit your comments to 5 minutes or less. We will now open the floor to public comments and questions. Once all citizens have had a chance to speak, if you have additional questions you may have another chance to speak. If the conversation becomes repetitive I will ask if there are any new questions to be raised. In the interest of preserving individual privacy and due rights, the Board requests that comments including complaints regarding individual employees be directed to the Superintendent in accord with the processes set forth in School Board policies KE and KEB.

III. PUBLIC COMMENTS

Ms. Deb Mortvedt, Wilton, commented that we have our elected Budget Committee and School Board members and knows they have spent a lot of time and emails and "all that". She voiced appreciation for this. She adds she will not say she is glad it is not just a financial problem, she is not glad we have a problem; but it could be worse. She spoke regarding a double payment from Wilton that the School District received and that no one from the School Board or Superintendent came. She notes the (selectman) meeting was live streamed. "It was from Paul Branscombe, Town Administrator and we made it, they must need it and we won't pay another till June". She adds, I understand the school runs on a different cash flow thing. I have as part of that meeting in August, there was a cash flow problem discussed, did we really not know about it. This has just been talked about at the last 2 school board meetings, why was it not discussed earlier and why when the state was giving us additional money. "Oh, we found this money?"

Where is the trail on this and this audit that was talked about it?" There is a need for a forensic audit and I don't think that can come too soon. Did it start before July 15 when the next day the town wrote a double check or when did you first start seeing it. Superintendent responded that it was first identified in middle of June, our prior BA left us in late March. We had an interim BA focusing on HR and making sure insurance policies were coming forward; information was limited. In June it was determined that was a cash flow issue for the bond payment for the FRES and WLC bond due July 15. The money was budgeted; it was a cash flow issue. We don't get payments up front. We came through with a fund balance with approximately \$6,000, that cash wasn't there. He went to Paul Branscombe, Wilton Town Administrator, the School Board was not in session in July. He kept them informed through emails. Paul and the Select Board graciously helped us out and we understand as a cash flow issue, these are 2 separate issues. As Ms. Baker came on board, she worked on the budget and identified sometime in mid-July as we got more involved in August and had a clearer picture. The School Board was informed through the process. That is where this process started. It's 2 separate issues. One of the reasons to have this warrant article is to ensure we have a fund balance as another bond payment is due in July, \$325,000. The town check comes sometime around the 10th, will we be able to pay it. The other payment was over \$700,000 by not having funds it creates a cash flow issue.

Mr. Mark Chamberlain, Chairman of Lyndeborough Select Board spoke regarding that the Lyndeborough Town Administrator had prepared a memo. He adds, we attended the October meeting and understood there would be a problem with the towns cash flow because of a delay getting information to the DRA. He came with a memo adding up our obligations up to the end of the year, coming to under \$1,200,000 looked at revenue expected to get which was \$180,000; had \$654,931 at the time (October 10) leaving a deficit of \$354,469. He gave two options, one- take a Tax Anticipated Note (TAN) for the difference and pay the associated fees and interest of obtaining the loan or option 2- delay funding of several of the stated obligations. One of them made more sense, which was to delay warrant articles. The other one we decided we could delay \$263,000 for the school bill; we decided that would be the best way to do it and when we had cash could pass that on to the school. If its December 10 that's great, and if its Dec. 20 that is what will happen. He reports being on the Board 3 years and the town struggled to maintain the tax rate; we have delayed a number of projects. The town needs to hold the tax rate steady. Unfortunately, we are covering for the school a lot. We were in a similar situation 2 years ago, we had overrun on a project, ran into unexpected ledge; surprise, surprise, ran over budget, we did a budget freeze and payroll and everything was paid like fuel and anything else went through the town administrator and he had to approve it. I understand Mr. Lane is doing the same now. We didn't ask the tax payers for money. We didn't do a few things we planned on doing and made it through successfully. He would like to see "you guys" do the same thing. He adds, I hear about the student experience. I am interested also in the tax payer experience. We have a lot of people on a fixed income and its not fair as most of them don't have anyone in these schools. How do you explain to them its fair to increase their taxes when there is no skin in the game? He comments you need to look at next year's budget really, really close. We need to get "stuff" down in town and keep taxes as flat as possible. Superintendent questioned if there was a specific question he wanted answered. He responded no.

Ms. Lisa Post noted she was speaking as a citizen. She commented we have seen this budget go up and up and enrollment decline and decline. They are coming up compared to 10 years ago due to kindergarten being full day. The Budget Committee worked hard last year as we know the community is having trouble paying taxes. We found out in August that "oh my gosh" we don't have any money, we spent it all. Not only did we spend it but paid for retirements out of next year's budget which we don't even have. We need to be more responsible as a Board, as a school, as a Budget Committee to start bringing down these expenses. Does this mean we won't have as many positions, whether it be staff, student positions that we hired over the last few years that brought these costs up. I think the curriculum coordinator did a lot to bring the school in a good direction. I don't believe the position should be full time, and never ending I think it could be better serving our community as contractual and once up and running, should have gone forward on its own. The RTI (Response to Instruction), I have heard nothing on what that person does, never seen them at a meeting to hear what they do. She was disappointed to hear we made the psychologist a full time position rather than contractual. With that it becomes part of the budget every year unless we fire someone. A lot of the ones who work here are our friends, neighbors, making decisions is hard but also not making those decisions is hard for those who have to choose between pills, eating and paying their taxes. This Board, this school needs to get their numbers under control. We are looking at a million dollars next year and there is no relief. There is talk about being relief because of the bond payment and everything was already earmarked. We need to change our thinking. There are 2 towns, a lot of kids who need to be educated in the proper fashion. We need to tighten our belt and give the best we can afford, not the one we can't afford for our towns, our trucks, our roads. There was discussion if there was not enough sand or salt that the school would be cancelled, it's things like that. We need to take care of this for our kids, for your schools.

Mr. Charlie Post, Lyndeborough. He spoke of being concerned; through this process and last school board meetings he attended, there has not been an apology or thought of regret. He notes we have not heard from the Board as part of an apology or expression of regret, you are the ones that put us in this position. You said this started 12 months ago and if that's the case, you had an opportunity in the spring when you started hiring; you could cut costs. Instead you borrowed money from Wilton and are not clear as to why; because you couldn't pay the bond payment. You couldn't pay your obligations. The town gave you the budget and you are in a position of overspending. This is not fiscal management. There was an implication taxes would go down, there will be tax implications of the MS 24 as has been in many years due to low enrollment. The Budget Committee and several citizens asked for a forensic accountant and the Board refused as of 11:20pm Tuesday night. Why don't you want to have this transparency; you have the opportunity to vote for that now? Why don't you want anyone to look at that?

Chairman Ballou responded that we will have an audit, it will be on the agenda and the Board will decide how to proceed but not tonight, not prior to the vote. Mr. Post commented, so you are not going to take any action; its not a good look. Ms. Cloutier-Cabral added it is our understanding the payments made were contractually obligated. Superintendent asked her to clarify specifically what payments she was referring to. She responded the retirements were part of the CBA so they needed to be paid. Superintendent confirms, yes, they were not part of the budget; they were not budgeted but are contractually obligated. Mr. Post commented, so they have never been in the budget. So you have been here now, 3 years and were they paid in the year obligated. Superintendent confirms the obligation according to the CBA is they need to be paid by July of the following school year, prior they were paid with the fund balance at the end of the school year. Mr. Post questioned if he wanted to change his comment. Ms. Cloutier-Cabral added our vote was based on the information we had; they were contractually obligated and paid. Mr. Post commented no, the Board did not vote on it. Ms. Cloutier-Cabral added the decision about the payments made; we were under the understanding we were contractually obligated to pay these payments.

Ms. Brianne Lavallee, spoke agreeing with Ms. Post that we need to look at spending and how we do the budget; it's upsetting. She speaks in favor of accepting tis money and has lived here her whole life and paid taxes. She understands people don't have children in the school but she doesn't have social security but she still pays her social security. We take care of all our adults. She hears of class sizes being smaller; they are not. Her daughter is in a class size of 27. The whole time she has never seen a class size this big and the teacher in there doesn't have an assistant. She doesn't have a paraprofessional. We don't have the funds. She is hearing it won't affect our students. On the list of things cut out; there are multiple new teachers in their 20's and things like lesson planning will be cut. One year is a huge thing. She is interested to know things that will be saved because 504's and IEP's are mandatory we pay them, we will provide those and cut from other areas. That \$7 a month will make a life time of difference for students and teachers teaching. If they don't have the funds to pay for what they need, they pay for it themselves because they don't want the student to go without. She adds I want to see the community take care of our students as much as we do.

Ms. Jane Farrell spoke asking for clarification on the forensic audit. She voiced your posted agenda says you will meet after this meeting; why can't you discuss it then she asks since it has been addressed by others. She speaks about looking back since 2011 and 2018, the tax rate has gone up \$3 per household; we can see that. This hits will be hard even with this money coming; from the cost on how we run everything, all these things come into play and closer scrutiny comes into play and should have come a lot sooner. It is reprehensible that it was not.

Mr. Vanderhoof commented that we could talk about this tonight but we don't have financials on the cost. We don't have funds for that. Putting it on a future agenda is probably the smartest idea at this point. He adds if you don't see it on there we should be called out.

Mr. Mathew Smart, Lyndeborough, questioned how much is the shortfall, what is the percentage, how much of that is out of the entire budget. Superintendent responds, maybe 2% or 2.5%. Mr. Smart continues, you mentioned if you were a company and running on a certain amount, and I was a stock holder and you are missing 2% of your budget that is insane. You screwed up, where did it go. He adds, he doesn't want to say you are corrupt, "I don't know and you don't know". He expresses, you want to have us be able to trust you, yeah, have a forensic audit. You say it's a bump in the road, I live in Lyndeborough, there are lots of bumps. We have a financial board (referring to Budget Committee), do they know, do they have anything they looked for to say we are watching you, you don't have that ability, do you (referring to the Budget Committee). He questions, how is it possible you would run this and say its ok, we will take care of it.

Mr. Harry Dailey, Wilton spoke first to say thank you to all of the members who have a thankless job. He adds, I can tell you from personal experience, I don't envy the position you are in. He has a concern about communication. When are the bond payments due on the MS and FRES, what months he asks. Superintendent responds, July 15 and January. Mr. Dailey believes why we are in the position we are in now is there needs to be an MOU between the School District and both towns on how finances go. He faults this Board for not coming to the towns when they knew this was happening and hiring after the budget was passed and knowing there was a shortfall. Someone should have let the towns know, now there is a cascading effect and they can't collect tax revenues fast enough and now it may cost more money to get a Tax Anticipation Note to pay their bills. He strongly recommends communication with both Board and the towns to understand the situation we are in.

Mr. Mike Ruthier, Wilton questioned what are the real effects on the other students that are not in SPED. He knows legally you have to do it. Superintendent responds the children throughout the district with teaching staff with exception of the 5th grade have class sizes with the policy. If the funds do not move forward it will be up to the School Board and administration to look closer. There is not one purchase that happens without me seeing it. I need to know about all purchase orders, what for, who for etc. if something is needed for students, if a teacher needs a battery for a computer, I will purchase the battery. He spoke about having to deny the Artist in Residence because it was not essential to the curriculum and that PTO thankfully picked it up. If by chance something happens that we didn't expect we may have to make greater adjustments to encumbrances and would have to make harder decisions regarding programs, not to do field trips or certain programs. Those are the last things and he adds we will do this to the best of our ability.

Mr. Adam Lavallee, Lyndeborough, spoke as a citizen although is a member of the Budget Committee. He expressed, throughout these meetings it has been stated the reason for the shortfall is because numbers were provided that were not correct due to the anomaly with the contracts. To him that says there has not been an accurate budget within the Superintendent's tenure. The CFO would not be allowed to... He was directed to refrain from this line of speaking. Mr. Lavallee questioned what the Board is going to do to hold the people responsible, accountable as people want to know that there is just more than oversight. Chairman Ballou responded the Board would look into this and discussions regarding personnel will be held in non-public. Mr. Lavallee commented that he wants to know when we ask for more funding; I want to know that there is a plan for more accountability for this.

Mr. Todd Grainger, Wilton, spoke of having the benefit of having children in Weare as well as here and sees how things work up there as well. He says we will get things sent home asking for sanitizer and wipes. He questions if we have asked to put more burden on families to ask for supplies to help out at school. He noticed we do field trips and asked if we do fund raising like candy bar sales. He questioned about the \$8,900 for new teacher orientation and why that is so high. He questioned if we got a quote for a forensic audit. Superintendent responded that in regard to supplies, parents do contribute but not sure it is anything formalized. Transportation is paid for field trips and ranges between \$300-\$700. There is one in elementary and the MS; the HS has a lot of college fairs, the 6th grade goes to Ferry Beach Science camp in Maine for overnights. As far as the new teacher orientation, we had 15 new teachers who are paid \$245 a day for 2 days. Chairman Ballou added as far as a forensic audit that will be discussed as Mr. Vanderhoof said.

Ms. JoAnne Dufour, President of WLCTA, spoke regarding contractual obligations. She explained teachers are in the 3rd year of the contract and it is clear what the obligations are. The retirements are required to be known by November 1 and done in advances so they would know and you do not have that extra burden. She doesn't want it to be misconstrued that teachers who gave to this community for many years get the blame and the burden for that. She notes there was talk about lesson planning and supplies being frozen. She has many emails from teachers who are concerned about science curriculum and they are spending money out of their pockets and continue to do that. She is speaking on their behalf, and voices you understand they are working for your children in very difficult times and feeling the stress of that as well.

Mr. Shilo David Hillman spoke noting he has 5 children. He hates the situation we are in; its confusing. This is such a small town and he is used to it with much larger districts and things go missing. He spoke of trying to explain this to his kids; it is like running a house. He keeps hearing its coming out of fund money. If its not budgeted, this year and not next year how do we catch it. Apparently we knew about it but didn't do anything until we were in the negative. Mr. Vanderhoof explained if a person retired and asked to keep it anonymous he believes there was confusion along the lines of retirements. It's being blamed, it's an easy piece, we knew they were coming, there was

not a line saying retirement, it became an issue because there was no fund balance at the end of the year. The savings from the new people hired was enough to cover it, the problem was the other stuff such as we pulled money out for SPED but still some of the SPED expenses we had to pay for using the fund balance. The retirement piece was cash flow; he feels it was disingenuous to say it was the issue as we knew about it. Mr. Hillman responded that he took it that we knew someone was retiring and we didn't count on someone replacing them. He questioned if we have a goal to fix where we are at. Superintendent tried to clarify by saying a document that was distributed to the School Board and Budget Committee, appears that all cost of retirements would be covered for by hiring new teachers. He will be clarifying that document with an accurate number and it will come to the next Board meeting. If a teacher goes on leave and has sick days, they still get paid and we have to hire someone to take their place. The substitute account line has \$80,000 in it and if every teacher took 10 days off and they won't do that but it decreases the number. Last year we had 7 of those happen. The expenses went over the budgeted amount. This year we have 3 FMLA's at this point and the leave is covered under this account. He can't predict if anything else will happen but its pretty tight. We are increasing the account by about \$45,000. He lets Mr. Hillman know he is happy to communicate with him and answer questions. Mr. Hillman acknowledges that money is tight and thanks them.

Ms. Lisa Post, Lyndeborough, member of the Budget Committee but not speaking for the committee. She commented the Budget Committee worked off of the numbers that were given and not put in the budget and there is something wrong with that. How can we predict anything if it's not in the budget? She suggests rather than presentations that the actual line items are gone through, it can be a condensed version to be sure we have everyone looking at these. She commented we got a lot of that last time, it's not in there, I don't know why. She thinks the public deserves to see the numbers on that kind of level. In regard to the forensic accountant, the Budget Committee, 2 meetings ago had a vote to request the Board hire a forensic accountant. It has been several weeks to find out how much it will cost. The recommendation from the Budget Committee to the Board was dismissed. She regrets she didn't push further in the meetings and thinks it needs to be done prior to the next meeting with public; its shameful. She states someone looked at it, new to our district who knows nothing about what's going on with the budget and is making her recommendations on this without any clear information. Last year we didn't have a line by line budget. She believes what might have happened is the existing budget as set forth by the School Board and Superintendent for the initial amount of money got left in the system and people were purchasing off that number. She questions how it could be that far off. This is why she really wants to know and why she wants a forensic accountant to look at it who has no attachment to the district. She thinks it's the best way to go about it. She questions if the Board voted on having the Superintendent go to the Town of Wilton and ask for advance payments. Superintendent responds no. Ms. Post asks why was that. Superintendent responds the issue came up in late June; it was identified. He communicated with Mr. Branscombe, wrote a letter and the School Board was not in session. He communicated via email and they were aware of it. Ms. Post comments the School Board didn't see fit to have a discussion or a meeting or appear to the town to support this decision. She thinks the Board needs a greater role for the reason of doing some of these things so it is not all put on the Superintendent because that's what the Board is there to do. Considering what happened 2 years ago from presenting that there was not a tax increase and Lyndeborough had an increase gives her little confidence in what we are seeing here tonight and that's why she wants the number at the next meeting. If this vote of no confidence... we didn't have any numbers here, things that wouldn't be covered, no cost was shown; we need to see the cost. How much do these things cost; she thinks that fair to show the people.

Mr. Ray Humphries, Lyndeborough, spoke that he was "caught behind the 8 ball". He appreciates what "you folks" do. In an effort of transparency, everyone refers to other expense. He questioned what those other expenses were that caused this. He just found out about this. He questioned when the Board knew this was a problem and when was the town told. He questioned if the towns were given proper time to try and prepare for this. The Superintendent responded that what caused the overrun is in salary and benefits. He referred to the slide presentation showing 3 categories that were unbudgeted expenditures, new teacher orientation which was budgeted and we thought could be covered in a grant but cost \$3,000 more than the grant as we had more teachers than originally thought. Summer custodial was not in the budget, it is done every year and that is a mistake. Kindergarten screening was new to the district and cost us \$2,000. He notes he will take full responsibility for kindergarten not being in the budget. He explains since he has been here we have had a RISE program which deals with autistic students. Regarding hiring an RBT, out of district placements would cost about \$80,000 and about 5 years ago there were 4-6 students in the program when it started. Over the past 3-4 years that number increased to 13. In order to have this program we need an ABA therapist or someone with more advanced training; RBT. Salaries range from \$20-\$26.52 an hour and they work 7.5 hours, some work summers or school year as required by the students IEP. Because we had kids move in after the budget, we had to service the students. With benefits the cost is somewhere around \$40,000-\$45,000. We had to hire an LPN as required by an IEP at \$31,000 who is paid hourly. We needed another para required by a

504 student's IEP. Looking at the student population at that time, ESY it was budgeted for \$12,000 that was
505 underestimated; \$21,000. He can't ask how the SPED director came up with the number as she is not here. He is still
506 looking to get a full accounting with new staff we hired. If someone is single and gets married, that is an obligation
507 to the district (insurance plan change) and it goes up to \$17,000. Those are things we can't fix or predict. We had a
508 \$60,000 increase and people can choose to be on our dental or not. If they were age 26 last year and now can't be on
509 their parent's plan, we are obligated. Some fall under a CBA or WLCSSA or the SAU (non-affiliated) Handbook.
510 Mr. Humphries asked if the School Board can look at less plans. Superintendent explained 2 years ago we decreased
511 cost by changing health plans going to a deductible plan and saved over \$100,000. All staff now are required to have
512 that plan and he briefly explained the plans. In the first years the contract (WLCTA) cost about \$35,000 because of
513 the health care reduction. It doesn't show every year but there is an annual savings. He noted there is a cost from
514 NHRS that goes along with some staff positions and 17.8% of salary is contributed for every teacher. Including
515 administrations and the school counselors and certain other administrative positions. The rest has a contribution of
516 11.1%. Those obligations fluctuate with staff. The School Board and town and Budget Committee want us to hire the
517 best teachers and some have 15 years' experience and some have 1. It varies. He will reconstruct the (retirement)
518 document and have it part of the board packet and the Board does look at that. Right now for our health plan usage,
519 we had 0 increase across the district. Teaching staff here tend to be here and take care of themselves. He doesn't
520 know how many other districts have that. Mr. Humphries asked for a time line and if the Board knows about them
521 early enough so it doesn't happen again. Superintendent responds new teachers are hired in May, June and July. Last
522 time we used salaries at masters, step 15 (\$51,000). The other teachers looking to retire did not choose to make it
523 public and we chose to leave those salaries in. It was known on November 1 to indicated they wanted to qualify for
524 separation pay. Looking at replacement cost, it looked like we would be able to cover the entire salaries with salary
525 savings. The SPED costs came after the fact and were new positions we were required to hire by law. Mr. Humphries
526 questioned how will it be corrected. Superintendent responded under the direction of Ms. Baker, there is a large
527 increase (in next year's budget); we put in 5% for health insurance that may drop and same for dental, we will know
528 rates November 15. There are no teacher raises in the upcoming budget as their salaries will be voted on in a separate
529 warrant article (not in the budget) the voters vote on as negotiations are currently happening. Moving toward the
530 future, we are putting in retirements in case we need them and are putting in out of district placements so if they are
531 needed they are there. If we don't need the money, it goes back to tax payers. Under the direction of the BA
532 (Business Administrator) and this strategy, yes, we think it will be improved. Mr. Humphries likes the line item idea
533 of Lisa's. Superintendent responded, we will give line item to the Board and Budget Committee monthly. They
534 received it at the last meeting. Mr. Humphries asked when did you inform the towns to give enough time to react.
535 Superintendent responded it was identified mid-July and firmly identified late August having the BA looking at
536 every contract and contract obligation, looking at supplemental pays like stipends, coach salaries. It was identified in
537 the 1st Board meeting in September. We continued to work through it, it was made public, he wrote a letter to Mr.
538 Branscombe and Mr. Boland and visited, personally handing them letters and discussed this the beginning of
539 October. Mr. Humphries questioned, so you knew maybe in June and investigated more. Why not tell them in June
540 and perhaps they could curtail some payments and don't have to increase. Superintendent responded once I knew it
541 was a firm issue, I notified them. Mr. Humphries thinks more of an advanced notice would have been nice.

542
543 Ms. Lisa Post questioned Mr. Clark noting he was at the Select Board meeting (Lyndeborough) and was going to get
544 an answer relating to a discussion about cash flow for the town being a problem and one of the Selectman stated in
545 the past there was a warrant article done when there was a similar problem to collect tax in advance and she
546 questions if he got the answer. She added, Mr. Boland was going to get back to you, you asked if there was anything
547 you could do, if they can start to collect taxes early to help with the cash flow. Mr. Clark clarified the discussion he
548 had with Mr. Boland was can the School Board make public for the residents of Lyndeborough a request to get their
549 tax bill early or is that something we cannot. That is under investigation. Ms. Post comments, I recommend you get
550 that answer before the next meeting. Mr. Vanderhoof commented that he was also at the Select Board meeting and
551 there are a lot of tax bills paid through escrow. Ms. Post responded so that may truly mean there is a cash flow
552 problem and they may need to look to get funds.

553
554 Ms. Lisa Post questioned that in the slide presentation there was an indication that there would be no budget transfers
555 till 2020-21 and in a meeting she asked for 5 years no transfers but in this meeting it's only through 2020-21, why.
556 Superintendent responded that he didn't put this on the presentation for any longer and that is how he developed the
557 process. If the Board wants to vote on that it is the Board's prerogative. Ms. Leslie Browne (Chair Budget Co.)
558 commented that the 5 years was a suggestion to not move items from line to line, not transfers. Ms. Post replied, she
559 thinks it was both. Chair Browne disagrees. Ms. Post commented, that was what she was asking for and that the

Budget Committee does a 5 year look back and she requests the Board vote on that before the next meeting to show the public things will be put in place to make this budget believable.

Mr. Matt Smart spoke, to Ms. Post's point, you have a line item budget, correct? Superintendent agreed correct. Mr. Smart commented the Budget Committee advised him they don't have a line item. He questioned who has control on how that is spent and who has the discretion to move it where you need it within current policy. Superintendent clarified, any budget transfer needs approval from him if over \$1,000, the Business Administrator if under \$1,000 and the School Board if over \$5,000. Mr. Smart spoke that even though you have a budget that you "kind of put some numbers on" and can move where you personally feel the need without any oversight, that is what the Budget Committee is for. You made comments retirements were known and you know the amount you said was short, you knew about it and didn't do anything about it and now we are in the situation when you need to ask for more money but you put it off and it looks bad, so no, it's wrong.

Ms. Lisa Post, speaking as a resident tonight, wants to say her opinion is that she would vote it down because if we tighten our belts and get community support, for example adopt a classroom and help with those expenses, she knows people are very generous here and that is something we can do to support and help. She would look to the budget to cut certain positions or someone going half time, there are ways since we will have a \$48,000 surplus there is a way to boost surplus without going to tax payers and if you go that route, she will be happy to spear head a fund raiser or anything like that for that purpose. She thinks it's important we don't continue to raise this budget every year and going up a million dollars. It will go so high no one wants to buy a home, the taxes are so unreasonable. The towns need the funds to fix roads and buy equipment. She got a call from someone today to tell her they had worked on the CIP and had to post pone. She thinks the Board needs to consider not going through with the next meeting.

Chairman Ballou closed the public comment portion of the meeting.

Ms. Lemire spoke wanting to respond to Ms. Post's first comment regarding enrollment, that it is fairly stagnant and may have dipped a little, the shift is in in special needs. It is less expensive to have services in district vs. out of district. The RISE program has doubled since she has been here (2 years). It looks deceptive but we are growing, increasing staff; that is the driver for SPED. We have removed 2 teachers, added RTI, a full time kindergarten teacher and curriculum coordinator. All positions we are reviewing; whether they add value to our district and students. In addition to what happens if this doesn't pass, we have a slim margin of error, what we can cut, we have already cut and we are at bare bones. We are committed not just obligated. If it's needed for snow plowing, it goes for that, we don't have a buffer for special education students that could cost us. It is our supply lines, are we doing to ask parents to pay for things and its unfortunate and no one is not regretful for the situation we are in, mistakes are made. She thanked everyone for coming and asking questions and requests if they were not answered that they be sent to them so they can put them out there and they know what is being asked and what they can do to help in the process.

Chairman Ballou recessed the meeting at 8:05pm.

Chairman Ballou opened the meeting back up at 8:13pm.

*A MOTION was made by Ms. Lemire and SECONDED by Mr. Clark for the School Board to accept Warrant Article #1 and move forward with the special school district meeting. **

Mr. Vanderhoof spoke that the purpose to be here is to hear the public. He spoke of the need to not delay the tax rate and that we would still be in the same position and with the new information we got yesterday, could have an overage of \$48,000. He believes we are not prevented from coming back to the towns in a special meeting in the spring if we need to ask for more funds at that time and would have a clearer picture. He thinks we have gotten ourselves into a situation and it has been explained to us over the last couple of days, we are passing all of our issues onto the towns to deal with.

*A MOTION was made by Mr. Vanderhoof to not continue with the special meeting and do what we need to do to spend within the \$12,739,674 that was voted on to give to us for this year's budget.
(There was no second to this motion.)*

Mr. Vanderhoof asked to hear from other members.

Chairman Ballou spoke that he truly appreciates the comments and people of the towns however he believes we have the opportunity to address the problem now and not wait to ask for money in April. He believes this would be a worse situation in his opinion not only for the towns but for students and staff and operations will be left to nothing. He believes we should give the voters the opportunity to make the decision.

Ms. Cloutier-Cabral appreciates everyone coming and hearing what they have to say, personally she is here as an advocate for the school district. She would like to give the public an opportunity to vote on how they feel we should proceed and if you vote not approve the article she respects that and if it is approved she respects that too. This is a District situation and believes everyone should have a chance to personally vote on that.

Ms. LeBlanc voiced appreciation for the people coming and feels the input was needed. She spoke of the suggestion for the forensic audit and notes just because they didn't pursue it doesn't mean they won't pursue it. They have a timeline and the way it is approach with this warrant article; it would seem to her it will be more painful for the communities if it doesn't pass but it's still at the discretion of both towns. If we can assure both towns we are intended to move forward with a forensic audit it may give people more confidence that we are taking more responsibility and finding out the deep cause of this. We need to know. It needs to be given to the towns people to make the decision.

Mr. Legere spoke of hearing people on both sides of the issue in public, here, and in the school board meetings and not to give the folks the chance to vote on it themselves he believes would be a disservice. He accepts the outcome either way.

Mr. Clark spoke that he came to this meeting wanting to hear things that he doesn't know. One of the big "takeaways" for him is communication between the towns and district and the fact that we work together and it comes down to cash flow. If tax money is not spent it goes back to the tax payers. He feels the most the Board can do is to allow people to vote and not just 50 people having input but everyone to be able to say how they want this money to be used and even if it means the tax bills will be delayed. He feels both towns should be able to voice their opinions.

Voting: six ayes; one nay from Mr. Vanderhoof, motion carried.

VI. ADJOURNMENT

*A MOTION was made by Ms. Lemire and SECONDED by Mr. Clark to adjourn the Public Hearing/Board meeting at 8:33pm.**

Ms. Lisa Post, citizen and Budget Committee member, voiced that she understands why the Board voted the way they did but wants them to know by doing that they just cost the towns money. She notes you are not elected to take care of the school, you are elected to be a representative of the people and it is their vote. She understands the reasoning and the vote but hopes that some of things talked about will be instituted to bring forward to make this a better budget season. She wants to make sure we have eyes on these numbers going in there so we don't go back next year in the same situation.

Mr. Ray Humphries voiced that a lot of people talked about showing some apology and remorse and being told the money will only be spent on that line and the reigns will be tightened why wouldn't the Board consider some sort of admittance they did something wrong and say we will take this money and have both towns approve the expenditures out of there or the Budget Committee. Superintendent responds, it is not in the authority for the Budget Committee to do that. He had asked the attorney if it was appropriate for the Budget Committee to come into nonpublic session and the answer was no, it was not within the municipal budget law. On the flip side, the Board has obligated itself to be sure every expenditure is known to the Budget Committee and towns as well. He welcomed anyone to come to his office and talk about it with him. Mr. Humphries questioned why can't you become creative and come up with a plan, you seem to unwilling to make any concessions; you will get a no vote. Mr. Clark voiced when we created a line item, those funds in that line item will only be drawn from by a vote of the School Board in a public meeting. The public would see the request and see how the School Board voted. This is as transparent as we can be and if it is not spent it will go back to the towns. If we put it into a capital reserve, it would stay locked in the capital reserve. Mr. Humphries commented, it's tough with your track record.

674 Ms. Jane Farrell, Wilton voiced it is not just should it get approved; it's the overall budgeting. It's the track record;
675 we are talking what has happened and apparently your own Budget Committee needs it; how about the public. She
676 notes it has put a "huge cripple" on projects and voices we need to look at why has the cost gone up so much; there
677 has been a \$3 tax increase and that is huge and projected to keep going.

678
679 Mr. Vanderhoof expressed to the Board you are still hearing it now and as we continue with this, when it gets voted
680 down and we did all this to the town and in the spring we will ask for more money or not it will be that much worse.
681 As a member of the public, this meeting was held for the Board to listen to the public and gage what they thought.
682 He thinks the Board misread them and he thinks it will cost the Board even more good will if there is any left. He
683 thinks the Board made a mistake.

684
685 Mr. Humphries commented, he thinks you should do your best and asked for the money in the spring and voices
686 "John hit it on the money".

687
688 **Voting: all aye; motion carried unanimously.*

689
690 *Respectfully submitted,*
691 *Kristina Fowler*
692

Article 1: Revise District Operating Budget :

SHALL THE WILTON LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT VOTE TO RAISE AND APPROPRIATE THE SUM OF ONE HUNDRED EIGHTY FOUR THOUSAND AND EIGHT HUNDRED ELEVEN DOLLARS (\$184,811) TO BE ADDED TO THE AMOUNT OF TWELVE MILLION SEVEN HUNDRED THIRTY NINE THOUSAND SIX HUNDRED SEVENTY FOUR DOLLARS (\$12,739,674) PREVIOUSLY VOTED FOR THE SUPPORT OF SCHOOLS AT THE MARCH 2019 ANNUAL SCHOOL DISTRICT MEETING, SUCH SUM TO COME FROM INCREASES IN THE DISTRICT'S ADEQUATE EDUCATION GRANT (RSA 198:41) RECEIVED FROM THE STATE OF NEW HAMPSHIRE IN THE CURRENT FISCAL YEAR, WITH NO MONEY TO BE RAISED FROM TAXATION.

(MAJORITY VOTE REQUIRED)

ESTIMATED TAX IMPACT WILTON \$.32

ESTIMATED TAX IMPACT LYNDEBOROUGH \$.36

New Funding

The state legislature approved additional funding for adequacy and special education. The amount for Special Education is \$102,260. The amount of funds from the Adequacy Grant is \$184,811. These funds were intended to go toward tax relief creating a tax reduction for both towns.

New Funding

The amount of funds from the Adequacy Grant is \$184,811. These funds were intended to go toward tax relief creating a tax reduction for both towns. The meeting this evening is to determine whether or not the voters of the District will approve adding these funds to the existing budget in accordance with RSA 197:3a

New Funding

The amount for Special Education is \$102,260. These funds are considering to be additional revenue under RSA 198:20-b. The disposition of these funds will be determined after a public hearing and by a vote of the School Board at a later date.

Tax Impact

For a home valued at \$250,000 in Lyndeborough, the passage of the warrant article will result in not receiving a tax decrease of \$82.16 or a monthly reduction of \$6.84.

For a home valued at \$214,000 in Wilton, the passage of the warrant article will result in not receiving a tax decrease of \$76.17 or a monthly reduction of \$6.34.

School Board Disposition on the Proposed Warrant Article

The School Board received the information regarding the way the \$102,260 for additional Special Education funding could be received.

If the School Board votes to accept the funds, the budget deficit could be eliminated and a budget surplus of \$48,231 is projected.

With this in mind, the School Board has decided to listen to the public input during this meeting and vote after this meeting as to whether or not the warrant article would be moved forward to the meeting scheduled for November 9.

School Board Disposition on the Proposed Warrant Article

The School Board recognizes that not moving forward with this warrant article creates a very small margin for error. Additional unanticipated expenditures may result in changes in the programming that currently exists.

Your input this evening will help guide the School Board in making a decision.

History of Why We Are Here

In the 2018-19 school year, the school district had over expenditures in special education of \$269,795. The school board approved using \$174,587 to assist in the funding of these required expenditures. This release of funds lowered the balance in the Special Education Capital Reserve fund to approximately \$45,000.

The remainder of the unanticipated special education cost of \$95,208 was funded throughout the remainder of the approved budget leaving virtually no fund balance.

History of Why We Are Here

The school district had seven staff persons retire creating an unbudgeted expense of \$87,000 which in previous years would have been paid out through the unexpended fund balance. That was not possible due to the lack of a fund balance from 2018-19. There was an anticipation that this expense would have been covered in the new budget through salary savings.

Factors in the Current School Year

Upon an analysis of the current budget, the business administrator found a projected deficit in the area of salaries and benefits in the amount of \$305,663.

There are three areas of the budget that created this projected deficit.

Factors in the Current School Year

Unbudgeted Expenditures

Item	Amount	Explanation
New teacher orientation	\$8,900	Expected to be funded through a grant, grant funded \$5,900
Summer custodial work	\$7,500	Not put into the budget, budgeting error.
Kindergarten screening	\$2,000	Not put into the budget new in 2017-18, budgeting error.

Factors in the Current School Year

Unanticipated Special Education costs incurred after the budget was created:

Hiring of Reg. Beh. Tech.	\$30,625	Meet the needs of a new student to the district
Hiring of an LPN	\$31,105	Meet the needs of a new student to the district
Hiring of a para educator	\$18,000	Meet the needs of a new student to the district
RBT moved to full year	\$17,165	Meeting the changing needs of students
Increased ESY Costs	\$21,105	Under budgeted, budgeting error
ABA becoming RBT	\$ 8,794	2 ABA becoming RBT, increase to \$25 per hour
Stipend to RBT	\$10,000	New Responsibilities
BCBA increase	\$ 5,800	Offset by \$1,830 planned increase. Increased responsibilities

Factors in the Current School Year

Unanticipated Non-Special Education costs incurred after the budget was created:

Increase in health insurance	\$60,744	Changes in staff health plans
Increase in dental insurance	\$ 7,664	Changes in staff dental plans
Increase in NHRS	\$46,709	Changes in staffing
Changes in FICA	\$12,309	Changes in staffing
Unemployment	\$ 2,518	Changes in staffing
Life Insurance	\$ 3,686	Changes in staffing
Long Term Disability	\$ 4,254	Changes in staffing

Steps being taken to determine the adequacy of the entire budget to meet the needs of students.

The Business Administrator requested that all departments and Principals assess the needs of the district by determining the amount of funds to be encumbered in order to meet student needs and minimizing the affect on the students experience through the remainder of the school year.

Steps being taken to determine the adequacy of the entire budget to meet the needs of students.

The administration did complete study of the budget, creating conservative expectations on funds required to support the educational needs of our students. After this study it was determined that the remainder of the budget cannot cover the projected short fall.

Salary and benefit deficit	-\$305,663.00
Adjustment	+\$ 3,293.47
Positive balance from the remainder of the frozen budget	+\$257,394.93
Remaining deficit to the budget would be	-\$ 44,974.60
Additional Special Education funding	+ \$93,206.00
Projected possible fund balance	+\$ 48,231.40

If the Warrant Article passes, we will still need to closely monitor the budget. The intention is to affect the student experience as little as possible.

If the Warrant Article does not pass or does not move forward, additional constraints on the funds available may need to be instituted.

If the warrant passes, the following will be not affected.

- Repairs and maintenance for any safety issue
- Data bases and software for student use
- 504 programs
- Special Education programs
- Student clubs and organizations
- Middle school science camp trip
- Co-curricular athletics
- Graduation ceremonies
- Field trip transportation
- Professional development opportunities for teaching, counseling and nursing staff
- Tuition reimbursement
- Purchasing of books and educational materials to support the curriculum

These areas of the budget will be affected even with the passing of the warrant.

FROM WLC-

- Adding additional equipment for Middle School Science labs
- Conserving on supplies, funds will be expended as needed
- New teachers who want to modify curriculum will need to limit changes
- Not replacing bicycles for Woods and Wheels or Cross Country skis for Physical Education
- New athletic uniforms
- Some new equipment, science
- Replacement cycle for classroom furniture will be suspended
- Not replacing classroom library materials
- Administrative professional development will be limited

These areas of the budget will be affected even with the passing of the warrant.

FROM FRES/LCS

- Artist in Residence being funded by the PTO
- Conserving supplies, funds will be expended as needed
- Furniture replacement (teacher desks, students desks, bookshelves, classroom easels)
- Banners for events
- Lesson planning

FROM the SAU

- Conserving supplies, funds will be expended as needed
- SAU professional development
- Support for professional conferences
- Travel

These areas of the budget will be affected even with the passing of the warrant.

FROM TECHNOLOGY DEPARTMENT

- Waiting to purchase additional I-Pads for first grade
- Suspending replacement cycle for older equipment including computers and Promethean boards
- Managing with ChromeBooks currently in our inventory
- Not purchasing additional security cameras at WLC
- Waiting to have office staff attain full access to accounting software
- Be conservative in ordering supplies, lowering inventory of replacement parts
- Waiting to purchase TurnItIn software
- Waiting purchase ChromeBooks for ABA/RBT staff

FROM FACILITIES

- Be conservative in ordering supplies
- Not purchasing new storage containers
- Postponing additional sprinkler installation
- Small projects that may come up.

Why is the School District asking for funds at the same time the anticipated revenue is coming to our towns?

When the School District became aware of the financial deficit, it was prior to the state legislature approving the additional adequacy funds. The School District may have come to the voters whether or not the additional revenue was in place, the timing is coincidental.

Why isn't the school district asking for the less than the full amount of additional adequacy revenue?

The Business Administrator reported that after looking at the entire budget, the budget deficit would be reduced from \$305,663 and additional Special Education funding to a positive \$48,231.

Why not reduce the request to the public is a good question.

The prediction of the fund balance of is based on what the administration conservatively believes the district needs to meet all required obligations that we are aware of right now. Unanticipated expenditures may affect the student experience. There are still more than 100 days of the school year remaining. By asking for the full amount, the district will have funds to satisfy unanticipated expenses such as:

- FMLA leaves, long term substitutes
- Special needs students who may have costs associated with their IEP's
- Harsh weather
- Physical plant failures.

Funds not used will be returned to the tax payer to reduce tax rates.

Could the School District have asked for more funds than the additional adequacy funds?

Yes, the School District could have requested more funds in a Warrant Article.

If that was done, the tax rate would have been set in October. Any additional approved funds would have been approved after the tax rate was set.

If additional funds were approved, the full burden of that would come due in the June tax bills not allowing the additional adequacy funds to offset the tax increase.

What would have happened if the district did nothing or the Warrant Article fails?

Taxes would be reduced in both Lyndeborough and Wilton.

The School District would work with all departments and buildings to minimize costs at a higher level than we are now, only required expenditures would be approved.

If unanticipated costs arose, the District might be able to tap into the small amounts left in the technology and special education capital reserve funds depending on the need.

The administration would bring options to the School Board to consider for reductions in programming that we currently are including in the budget to fund.

This would create a fund balance that would be close to zero. A low fund balance would put the district in a difficult cash flow position going into the new year as we were in the current school year.

The year would mirror the previous school year without the ability to use unassigned fund balance to or to have minimal funds from drawn down Capital Reserve funds.

The School Board voted to create a specific revenue line in the budget to ensure that funds would only be expended with a vote from the board, why?

The school board wanted to create a transparent way to demonstrate to the Budget Committee and the public that the additional funds would not be expended unnecessarily and that the maximum amount possible would be returned to tax payers for property tax relief.

This revenue line will be reported monthly, along with the rest of the budget, to the School Board, Budget Committee and the public.

No funds will be moved from this revenue line to an expenditure without a vote from the school board and with full knowledge of the Budget Committee.

The School Board voted to create a specific revenue line in the budget to ensure that funds would only be expended with a vote from the board, why?

There was discussion in regard to changing the language of the Warrant Article into the Special Education Capital Reserve fund since almost half of the deficit in salaries and benefits comes from Special Education services.

The School Board identified that if the funds were put into the Special Education Capital Reserve fund that those funds could only be used for Special Education costs. If there was an issue with facilities, the funds could not be used.

The School Board identified that the funds that are not expended would go back to the tax payer at the end of the school year. If the funds were in the Capital Reserve Fund they would not.

It was discussed that we do need to have more funds in the Capital Reserve Fund and that this might be a way to do that instead of creating an additional warrant article.

The board voted to move forward with creating the revenue line with distribution restrictions.

Both towns have raised concerns about getting tax bills out and revenue in. How can this be minimized?

Whatever the result of the meeting on November 9, the SAU staff will send out all required paper work to the DRA on Monday November 11.

In speaking with the DRA, they will be able to set the tax rate and send information onto both towns so that tax bills can be created in what they call a "fast turn around". They would not define that.

If there is an issue with cash flow from the town's the school district would work with them to modify payments to the district in order to help. This would require a vote from the School Board.

If the warrant article does not move forward, this should negate the problems for the towns.

At the meeting on November 9, what choices does the public have?

There are three choices:

- The public can vote to approve the warrant article and the funds requested will become part of the operating budget.
- The public can vote not to approve the warrant article.
- The public can vote to accept a lower dollar figure but cannot increase the amount over what is on the original warrant.

How do we make sure we are not in this position in the future?

- The School Board and Budget Committee will be provided with monthly expenditure reports for every account.
- For the remainder of this school year and 2020-21, there will be no budget transfers.
- The School Board will be provided hiring information on all positions, not just those that are certified by the Department of Education by adjusting the HR process for hiring, communication and control of new hires.
- Until the Special Education Capital Reserve Fund is restored to \$300,000, the proposed budgets will include contingencies for out of district placements and additional staffing that would be required by law to meet student needs. Funding this in the budget will be determined by the Budget Committee

How do we make sure we are not in this position in the future?

- Propose that the district adopt RSA 198:46, allowing the district to retain 2.5% of the current years budget not assigned for emergency expenditures.
- All staffing information in the upcoming budget will be reviewed by the School Board.
- Unbudgeted positions and any other salary expenditures, stipends, will be communicated to the school board prior to the expense.

Kristina Fowler

From: Lizabeth Baker
Sent: Thursday, October 24, 2019 12:52 PM
To: Matt Ballou; Miriam Lemire; Carol Leblanc; Mark Legere; Alexander LoVerme; Jonathan Vanderhoof; Tiffany Cloutier-Cabral; John Clark
Cc: Bryan Lane; Kristina Fowler
Subject: Public Hearing

Dear Members of the Board,

As your hired BA, I would like to express my opinion regarding the Public Hearing this evening and the need to pursue the Special Meeting.

I think the best way to try to determine what happens if we don't pursue the Special Meeting is to look back on FY19. The FY19 budget decreased \$36,000 from FY18 to FY19, in a year with known forecasted salary increases of \$160,000. The district ended the year \$232,000 over budget; salaries and benefits were over \$210,000. A small piece of this had to do with not budgeting some supplemental pays (\$14,000). Most of the overages were due to items that hit after the budget was created. ABA Therapists (\$119,000), substitutes over budget (\$58,000), and unanticipated math coverage (\$25,000). The district ended the year having to use all unassigned fund balance and draw down the special ed capital reserve \$174,000.

We are in the same position for FY20. FY19 actuals for salaries and benefits came in at \$6,024,000; what was budgeted for FY20 was \$6,019,000, down \$5,000 despite \$191,000 of forecasted increases associated with the teacher contract and other known salary increases. A document produced for the Board lists all known and contractual salaries and benefits that the district needs to pay out this year. When compared against budget, there is a \$306,000 shortfall. The main difference between this year and last is that the district doesn't have any unassigned fund balance and the special ed capital reserve balance is \$45,000.

I was asked to try to determine through an early forecast if the remainder of the budget would be able to cover the projected shortfall in salaries and benefits. My short answer was "no". My look at the remainder of the budget was an austerity approach. Department heads were asked to put in encumbrances that were contractual, safety-related, and deemed essential. This was also a forecast, and although it reflected "best efforts", it is an early estimate. There is much of the school year left and there are four brand new Administrators being asked to put in all known essential expenses for the remainder of the year.

If we don't pursue Special Meeting, this is how FY20 will unfold :

- Board can vote to spend extra special ed aid (\$93K) for special ed expenses, via RSA 198
- The district will need to continue to pursue a budget freeze and process only those expenses that are contractual, safety-related, and deemed essential
- The very real potential exists that the district will over-expend its voted appropriations
- In order to cure overages, the district will draw down special ed, technology, and maintenance capital reserves to cover overages
- The district will finish the year in a weaker position financially than FY19

Pursuing the special meeting gives the district an additional \$184K that can be added to the budget. The district will still need to closely monitor expenses, but not to the same level and aim to maintain some funding in reserves. Best case scenario is that the district finishes the year with some unassigned fund balance, which is needed for cash flow/liquidity. Any unassigned fund balance is returned to the town as part of the next year's funding formula.

Respectfully,

Beth

--

Lizabeth Baker
Business Administrator
SAU 63 - Wilton-Lyndeborough Cooperative School District
(603) 732-9174
[*l.baker@sau63.org*](mailto:l.baker@sau63.org)

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: The Wilton-Lyndeborough Cooperative School Board
FROM: Bryan Lane
DATE: 11/6/19
RE: Formal Budget Review from outside vendor

At the previous board meeting and at the Public Hearing it was noted that there was a desire to look into having an outside review done of the budget to determine the causes of the current budget deficit situation.

Business Administrator reached out to the accounting firm of Plodzik and Sanderson. They would characterize this kind of work as consulting or discovery work versus "forensic accounting".

In order to move forward with an investigation of this type, it has been suggested that the best course of action would be for a face to face meeting or conference call with board members to determine the scope of the work required. At that time, a specific fee structure could be determined.

Due to the dialogue that has taken place in ensuring that this is a unbiased and uninfluenced process by the School District Administration, it is the opinion of the Superintendent and Business Administrator that we should not be involved in this process as it moves forward.

The contact information for the accounting firm is available to the Board at your request.

BDB- BOARD OFFICERS

The officers of the Wilton-Lyndeborough Cooperative School Board shall be a Chairperson, and Vice-Chairperson. The officers shall be elected at the annual organization meeting to serve until the next annual organization meeting or until a successor is elected. Any vacancy in any of such offices may be filled at any meeting of the Board provided that all members of the Board have been notified prior to the meeting that the vacancy will be filled at such meeting. The Superintendent is the chief executive officer and an ex-officio member of the Board without voting rights and shall be the Executive Secretary ex-officio.

CHAIRPERSON:

The Chairperson shall preside at all meetings and shall not originate or second motions; however, the Chairperson shall have the right to vote on all matters before the Board. The chairperson shall consult with the Superintendent on the preparation of the agenda for each meeting, shall have authority to sign contracts and other instruments as approved by the Board in its name and on its behalf, and shall have such other powers and duties as the Board may from time to time determine.

VICE-CHAIRPERSON:

The Vice-Chairperson shall have the powers and duties of the Chairperson in his/her absence or for the duration of the disability, and such other powers and duties as the Board may from time to time determine.

The Vice-Chairperson will be responsible to for responding acknowledging public inquires through the joint SAU School Board email in a timely manner. Such correspondence must adhere to Policy BEDH. Emails received will become part of board correspondence unless such email their content involves complaints regarding staff or students. Such complaints will be handled in accordance with Policy KE and KEB.

First Reading: September 14, 2010

Second Reading: October 12, 2010

Final Adoption: October 12, 2010

Reviewed: December 11, 2018, January 8, 2019, September 10, 2019, September 24, 2019

Revised: January 22, 2019

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: Andrew Stevens
FROM: Bryan K. Lane
DATE: October 31, 2019
RE: Confirmation of Intent to Resign

In accordance with Policy GCQC:

"A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board."

I am in receipt of your letter indicating that you will be resigning from the school district effective November 13, 2019. I am accepting your letter.

CC: Personnel File
School Board

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: Mary Anne Hamlin
FROM: Bryan K. Lane
DATE: November 6, 2019
RE: Confirmation of Resignation

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.”

I have been made aware that you gave a verbal resignation effective October 29, 2019. I am accepting your resignation effective that date.

CC: Personnel File
School Board

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: Brian Bagley
FROM: Bryan K. Lane
DATE: November 1, 2019
RE: Confirmation of Intent to Retire

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.”

I am in receipt of your letter indicating that you will be retiring from the school district effective June 30, 2020. I am accepting your letter with thanks for the 10 years of service as Principal at WLC.

CC: Personnel File
School Board

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: Dream Dawn
FROM: Bryan K. Lane
DATE: October 31, 2019
RE: Confirmation of Intent to Resign

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.”

I am in receipt of your letter indicating that you will be resigning from the school district effective November 26, 2019. I am accepting your letter.

CC: Personnel File
School Board

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Bryan K. Lane
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Lizabeth Baker
Business Administrator

TO: The WLC School Board
FROM: Bryan K. Lane
DATE: November 6, 2019
RE: Confirmation of hiring of new staff

The following non-certified staff are being hired to provide services as listed within the school district

Staff Name	Position	Budgeted Salary	Contracted Salary	Date
Alex Chambers	Para-educator FRES	\$15.12 hourly	\$12.08 hourly	11/12/19
Jillian Lundstrom	ABA Therapist- LCS	\$25.63 hourly	\$20.00 hourly	12/1/19