

Hooksett Budget Committee Supplement to the School Deliberative Session, Feb 7, 2020

In preparation of this school budget, the Hooksett Budget Committee was not provided with detailed budget information that it received in past years - public information - because the School Board had not requested it. It was finally obtained after issuing two Right to Know requests to the Hooksett School District, but the materials were received after our public hearing. The Budget Committee utilized data from previous years' budget analysis, and historical trends, to make a "bottom-line" adjustment of -\$625,218 to the General Operating Budget Total requested by the School Board.

Because the budget is a "bottom line budget", money from any line can be moved to any other line. Voters ultimately approve just this "bottom line".

The School Deliberative Guide indicates Budget Committee adjustments on specific lines, and on p. 6 a list of "items not included" like the School Resource Officer. These are disingenuous, as the Budget Committee did not specify specific individual line adjustments given the School District not making public backup information available. Many accounting lines are habitually budgeted far over actual spending, which provides an expected "fund balance". This expected fund balance would accommodate most of these discretionary items. For instance, past warrant articles (e.g. Cawley fields drainage or Underhill School roof) were written to be paid from expected fund balance.

The Default Budget provides funding equivalent to last year's budget plus all contractual obligations. The School Board Request includes \$751,094 of items beyond the Default Budget.

Compared to actual spending of the last completed year (2018-2019):

- The School Board requested budget is 8% higher
- The Budget Committee recommended budget is 6% higher

Historical School Budget Data

School Year	School Board Request	Budget Cmte Adjustment	Budget Cmte Recommended	Deliberative Adjustment	Deliberative Amended (and Voted in)	Unassigned Fund Balance	Warrants paid from Fund Balance
2019-2020	34,601,730	-615,237	33,986,493	+315,238	34,301,731	tbd	95,500
2018-2019	34,005,505	-308,015	33,697,490	+125,000	33,822,490	1,381,687	95,500
2017-2018	33,469,360	-56,010	33,413,350	0	33,413,350	1,550,131	324,695
2016-2017	32,541,578	-458,630	32,082,948	+458,630	32,541,578	1,533,195	0

HOOKSETT SCHOOL DISTRICT									
FY 2020-21 BUDGET DEVELOPMENT									
Hooksett Budget Committee, Feb 7, 2020									
	Actual Spending 2016-17	Actual Spending 2017-18	Actual Spending 2018-19	Approved Budget 2019-20	Default Budget 2020-21	SB Requests 2020-21	SB Proposed Budget 2020-21	Inflation Adjusted 2018-2019 Spending	Budget Committee Math 2018-19 Actual
1100 Regular Education (and High Sch 1105)	14,427,697	15,055,196	14,878,196	15,969,534	16,104,615	45,508	16,150,124	15,473,324	676,799
1200 Special Education	5,839,053	5,700,557	5,911,767	6,513,960	6,518,347	18,170	6,536,517	6,148,238	388,279
1230 Extended School Year	115,098	81,724	101,115	103,392	112,169	0	112,169	105,159	7,010
1260 English Language Learner	172,971	215,786	215,790	257,711	258,295	0	258,295	224,422	33,874
1270 Advanced Learner	131,553	197,918	212,354	230,840	211,453	5	211,458	220,848	(9,390)
1410 Cocurricular Activities	47,431	49,560	55,960	54,216	53,366	310	53,676	58,198	(4,522)
1420 Athletics	57,543	53,605	55,239	65,389	58,518	4,800	63,318	57,448	5,869
1490 Summer School	12,612	10,494	9,894	26,642	15,251	0	15,251	10,290	4,961
2120 Guidance	380,625	396,765	401,138	417,125	408,690	2,602	411,292	417,183	(5,892)
2130 Health/Nurse Services	289,563	371,985	482,425	502,520	547,662	1,406	549,068	501,722	47,346
2140 Psychological Services	251,163	295,006	325,800	296,391	295,567	0	295,567	338,832	(43,265)
2150 Speech & Audiology Services	660,357	727,642	757,831	719,120	723,178	0	723,178	788,144	(64,966)
2160 Occupational Therapy	147,550	154,931	147,912	172,613	248,986	0	248,986	153,828	95,158
2162 Physical Therapy	57,069	61,018	58,823	60,000	54,228	0	54,228	61,176	(6,948)
2190 Support Services	13,426	12,273	9,994	10,888	10,764	0	10,764	10,394	370
2210 Staff Development	23,878	16,547	14,933	18,725	18,725	24	18,749	15,531	3,218
2220 Educational Media Service	487,472	526,087	512,665	537,714	525,420	13,495	538,915	533,171	5,744
2310 School Board Services	117,597	78,165	62,568	98,849	98,772	70,000	168,772	65,071	103,702
2320 Administrative Services	674,591	705,836	699,918	696,484	708,351	0	708,351	727,915	(19,564)
2410 Principal Services	1,197,226	1,197,224	1,219,305	1,304,750	1,267,303	34,278	1,301,580	1,268,077	33,503
2600 Operations & Maintenance	1,877,566	1,643,589	1,897,594	1,760,664	1,614,723	307,382	1,922,105	1,973,498	(51,392)
2700 Transportation	1,584,646	1,550,514	1,601,465	1,650,082	1,645,954	120,589	1,766,543	1,665,524	101,019
2835 Health Services	0	0	0	200	0	0	0	0	0
2840 Information Services	315,722	327,255	348,661	352,501	255,392	132,525	387,917	362,608	25,310
3300 Use Of Facilities	0	0	0	1	1	0	1	0	1
4100 Site Acquisition Services	0	0	0	1	1	0	1	0	1
4200 Site Improvement Services	0	0	0	1	1	0	1	0	1
4900 Other Construction Services	13,164	13,164	12,097	13,164	13,164	0	13,164	12,581	583
5110 Principal Of Debt	1,035,000	1,035,000	1,035,000	1,030,000	1,030,000	0	1,030,000	1,076,400	(46,400)
5120 Interest	335,375	283,625	231,875	180,250	128,750	0	128,750	241,150	(112,400)
5221 Transfer To Food Service	0	0	0	20,000	20,000	0	20,000	0	20,000
5230 Capital Projects	95,500	95,500	0	95,501	0	0	0	0	0
5252 Transfer To Expendable Trust	40,000	0	0	1	0	0	0	0	0
5310 Allocation To Charter	45,892	47,657	22,922	35,000	65,025	0	65,025	23,839	41,186
General Fund Operating Budget Total	30,447,340	30,904,624	31,283,242	33,194,229	33,012,671	751,094	33,763,765	32,534,572	1,229,193

Budget Committee Bottom Line Adjustment to School Board requested Operating Fund total: -\$625,218.