

# **FY 2024-2025**

## **Hillsboro-Deering School District**

### **Proposed Budget**

#### **November 2023**



**Prepared By:**

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**Neal Richardson, CISSP**

**Superintendent of Schools**

**Business Manager**

**Director of Curriculum, Instruction and Assessment**

**Director of Student Support Services**

**Lower Elementary Principal, Hillsboro-Deering Elementary School**

**Upper Elementary Principal, Hillsboro-Deering Elementary School**

**Principal, Hillsboro-Deering Middle School**

**Principal, Hillsboro-Deering High School**

**School Nutrition Director**

**Director of Technology**

## Profile of the School District

Hillsboro-Deering Cooperative School District was established in 1954, authorized by the NH State Board of Education per Chapter 199 of the Laws of 1947. The area served includes the towns of Hillsboro and Deering comprising 100 square miles of land in Hillsborough County, New Hampshire. The two towns are mainly residential and rural.

The District is also part of School Administrative Unit (SAU) #34 comprising the Hillsboro-Deering Cooperative, Washington, and Windsor School Districts. The three school districts share the costs and governance of a central administrative office, which currently includes the Superintendent, Business Manager, Director of Student Support Services, and Director of Curriculum, Instruction and Assessment and their support staff. In 2007, the provisions of RSA 194-C:9-b were adopted by all three districts to allow the insertion of the SAU budget as a separate warrant article at each annual school district meeting.

Hillsboro-Deering is one of 252 school districts in New Hampshire operating 500 public schools and serving approximately 182,012 students. The District provides a program of public education from the integrated pre-school program through grade 12. Students with individual education plans may attend until they graduate or reach the age of 22. The total student population is approximately 1,050 with approximately 970 of those students residing in Hillsboro and Deering.

## Governing Board

The School Board is composed of five individuals elected by the voters of Hillsboro and Deering by ballot in March. One board member represents Hillsboro, one member represents Deering and three are at-large members. Members serve three-year terms that are staggered so that no more than two members are elected in any one year.

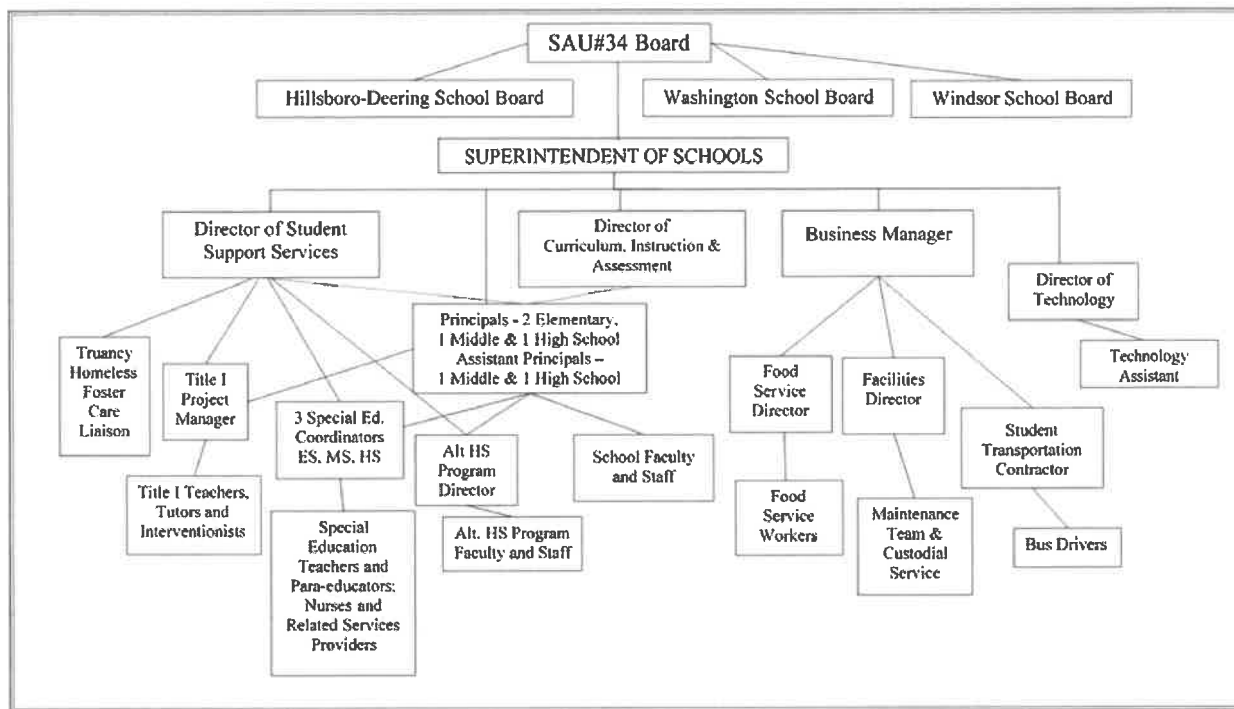
The School Board generally meets on the first and third Monday of every month in regular board meetings. For urgent or emergency meetings the school board meets in special meetings. The public are informed at least 24 hours prior to board meetings.

The current members of the School Board are:

Christopher Bober, Chair	Deering	Term Expires 2025
Jessica Morris, Vice Chair	At-Large	Term Expires 2024
Michael Kenney	At-Large	Term Expires 2025
Paul Plater	Hillsboro	Term Expires 2026
Heidi Welch	At-Large	Term Expires 2024
Greg LaBlanc	Student Representative	School Year 23-24

The mission of the Hillsboro-Deering School Board is to articulate and develop the educational goals of the community and to allocate community resources effectively and responsibly. It strives to create, with educational professionals, a dynamic learning environment in which all students are inspired to realize their individual potential, learn critical academic skills, develop intellectual curiosity and moral courage, and prepare to be active citizens.

## Organizational Structure



## Financial Structure of the District and Budget Timeline

The Hillsboro-Deering Cooperative School District is a New Hampshire local governmental entity. The district's accounts must conform with the Financial Accounting and Reporting Handbook for Local Education Agencies, revised in 2001 (Handbook IIR). The District financial statements and its budget are prepared using a form of accounting for governments and nonprofits called Fund Accounting. In Fund Accounting, expenditures are matched with revenues based on the sources and uses of the funds. For example, the General fund includes all general revenues for the main organizational purpose. The Special Revenue Funds include both the Food Service Fund and Federal Funds, which are special purpose revenues. The Capital Projects Fund includes only revenues raised by bonds and the Donations Fund contains revenues donated to the District for restricted purposes. Under the Governmental Accounting Standards Board (GASB 34), financial reporting occurs on both a fund basis and using Generally Accepted Accounting Principles.

The budget is for the fiscal year, which runs from July 1st through June 30th. The budget process occurs along a very fast timetable beginning in October after enrollments are known and concluding in March with a ballot vote. The administration's budget proposals must be completed by early November to prepare for meetings with the school board by the end of November. While this expedited timetable allows over two months for Board deliberation, it also may result in on-going revisions since certain contractual obligations may not be known until after December 1.

# Budget Calendar and Process

## HILLSBORO-DEERING SCHOOL DISTRICT PRELIMINARY BUDGET TIMELINE FOR 2024-25 FISCAL YEAR

Date	Event	RSA	Comment
November 20, 2023	Budget books distributed to Board		
November 27, 2023	Board Meeting & Budget workshop session		
November 28, 2023	If necessary - Budget workshop session		
December 4, 2023	Board Meeting - discuss draft budget & default budget		Add Default Budget
December 18, 2023	Board Meeting - discuss draft budget & default budget		
January 2, 2024	Board Meeting - finalize budget for budget hearing		
January 9, 2024	Last date for petition warrant articles	40:13,II-a	Second Tuesday in January
January 9, 2024	Last day to post notice for budget hearing	32:5,i	Second Tuesday in January
January 11, 2024	Budget Hearing		Monday 1/15/24 is Martin Luther King, Jr. Day/No school
January 16, 2024	Snow date for continued budget hearing		
January 16, 2024	Last day to hold budget hearing	40:13,II-a[c]	On or before third Tuesday in January
January 24, 2024	Filing for District Officers - first date	669:19	Seventh Wednesday before election
January 29, 2024	Last day to post warrant, budget and default budget	40:13,II-a[d], 39:5, 197:7	"...on or before the last Monday in January."
February 2, 2024	Filing Deadline for District Officers - last date	669:19	Friday of the following week after First Filing Date
February 5, 2024	Deliberative Session (SB2 1st session)	40:13,III	February 4th - 11th
February 6, 2024	Snow date for continued meeting		
March 5, 2024	Annual Report available to public	40:13,II	"...at least 1 week before..."
March 12, 2024	Voting (SB2 2nd session)	40:13, VII	2nd Tues in March
Officers to be elected	Moderator		1 Year Term
	School Board Members: 1		
	<b>2 At Large Members</b>		3 Year Term
Current Board	Paul Plater	2026	Hillsboro
	Chris Bober (Chair)	2025	Deering
	Heidi Welch	2024	At Large
	Jessica Morris	2024	At Large
	Michael Kenney	2025	At Large
	*Bold Print - term ending		

The towns of Hillsboro and Deering, in 1997, adopted for their schools the Official Ballot Referenda, SB2 (codified as RSA 40:13), which utilizes the official ballot for voting on all issues before the voters. Under SB2, the annual town meeting, a meeting of citizens who come together to form a legislative body of the town, is divided into two sessions that are held about a month apart. The first is a physical meeting of voters where the budget is discussed and may be amended subject to certain rules, also referred to as the Deliberative Session. The second “meeting” is an official ballot vote on the second Tuesday in March held in Hillsboro and Deering.

The Deliberative Session is similar in many ways to the traditional town meeting. But unlike town meetings, no final voting on warrant articles occurs at the Deliberative Session. However, registered voters of Hillsboro and Deering are allowed to make motions to amend the content, including dollar amounts of warrant articles whose wording is not prescribed by law. Seconded motions are discussed and then called to a vote. If passed, the amended wording of the warrant article appears on the official ballot for voting in March. Public participation at the Deliberative Session is important because of the potential impact on the final wording of the ballot questions.

At the second session, the school district voters, by official ballot, elect the school board member(s) and moderator and vote on all warrant articles including the school budget from the first session and questions required by law.

Under the SB2 process the voters may turn down the proposed budget. In that event a “default” budget is adopted. The default budget is:

*"Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget".*

## Superintendent's Introductory Message



The SAU 34 Strategic Plan identifies three priority areas: Culture, Learning Environment, and Student Success. The goals and objectives for each Priority Area create a road map for the district to follow. This road map is used to identify and prioritize tasks and allocate resources.

**Culture.** The goal is to develop and maintain a welcoming environment that supports the tenets of the Portrait of a Graduate, ensuring students, staff and families feel valued, safe and supported to foster a responsive and high achieving culture. This is the core of what we believe. Through the Project AWARE grant we have been able to expand our Mental Health and Wellness Teams and the work that they do to support all members of our school community. The Project AWARE funding comes to an end in September, 2024. This funding has allowed the district to establish essential programming to meet the goals and objectives laid out in the SAU 34 Strategic Plan. The proposed FY25 budget includes items necessary to sustain this important work. The district leadership team is committed to creating a quality, high performing, and personally rewarding culture for the district and in each individual school. We are working hard to develop our community outreach and expand those efforts so that the greater community has an accurate picture of the tremendous work that is happening all across the district. The cultural focus of our work is to center the health and wellness of each member of the school community and provide support for physically, mentally, and emotionally healthy and balanced living. Even though the Project AWARE grant funds are expiring, the district will continue to leverage other grant funding to support this work so that the impact on the district's operating budget is reduced to the greatest extent possible.

**Learning Environment.** The goal is to provide and maintain facilities that support a high quality, future focused, teaching and learning environment that allows multiple educational opportunities. This is both the physical and virtual learning environment. Over the past three and a half years, we have been able to upgrade the network bandwidth, upgrade student and teacher devices, replace outdated and obsolete equipment, upgrade air handling and hot water systems, and develop outdoor learning spaces. Through the careful use of the federal grant money, we have accomplished a number of necessary upgrades. It is important to note that the newest of the district's three buildings is now over 20 years old, and that significant capital maintenance is required to protect the physical assets of the district. The district continues to seek out grant funding opportunities to reduce the local finance burden of this essential work, but there are several maintenance projects that will need attention in the near future and it is important that the district continues to grow the maintenance trust fund to reduce the impact of those needs on any single tax year.

Student Success. The goal is to provide high quality educational opportunities for all students that foster the acquisition of critical academic skills, embedding the tenets identified in the Portrait of a Graduate (adaptive perseverance, responsibility, learner's mindset, global citizenship, communication, critical thinking and collaboration), meeting the expectations for success in post-secondary education and the workplace. A huge element of student success is professional development programming. In alignment with the strategic plan, high quality, job-embedded professional development and learning opportunities are provided for all district staff. This work is also primarily funded through the careful use of federal grants.

A strategic plan aligned and goal focused team with representatives from every grade span is developing the PK-12 Curriculum Framework. We are very excited about the work being done and are on track to roll out a user friendly, resource rich, curriculum website that shows the progression of the Portrait of a Graduate PK-12 by the Strategic Plan identified target date of June, 2025.

Based on the goals and objectives of the SAU 34 Strategic Plan and the work done by the data teams across the district, the District Leadership Team is participating in a year long professional development program to build skills necessary for the most effective supervision and instructional leadership. This coaching work, led by an expert consultant, began in the summer of 2023 and will continue through the 2023-2024 school year.

Looking to the future, the district administrative team, with input from a wide range of stakeholders, developed the proposed budget to align with the goals and objectives of the strategic plan, while at the same time remaining vigilantly fiscally responsible. The proposed FY25 budget repurposes the funding for three existing positions to best meet the current needs of the district. There are several other positions that would be tremendously beneficial to the educational programming the district offers, the proposed FY25 budget prioritizes the most crucial needs. The school district budget is more than mere numbers. It is the financial representation of the educational programming that our community wishes to provide its children. We deeply appreciate the involvement of the entire school community as we continue the strengthening and progress of our schools so that our students are fully prepared to grow, develop, and discover their path.

This proposed budget will be presented to the Hillsboro-Deering School Board on November 27, 2023. The public is invited to provide input at the Budget Hearing scheduled for January 11, 2024. Deliberative Session is scheduled for February 5, 2024. The ballot vote is scheduled for March 12, 2024.



## Student Enrollment

### Hillsboro-Deering October 1 Enrollment Comparison - 2019-2023

School Name	Oct 2019	Oct 2020	Oct 2021	Oct 2022	Oct 2023
<b>Hillsboro-Deering Elementary School</b>	<b>486</b>	<b>388</b>	<b>420</b>	<b>437</b>	<b>449</b>
<b>Hillsboro-Deering Middle School</b>	<b>282</b>	<b>267</b>	<b>252</b>	<b>237</b>	<b>220</b>
<b>Hillsboro-Deering High School</b>	<b>357</b>	<b>382</b>	<b>368</b>	<b>362</b>	<b>381</b>
<b>TOTAL</b>	<b>1,125</b>	<b>1,037</b>	<b>1,040</b>	<b>1,036</b>	<b>1,050</b>
<b>Hillsboro-Deering Elementary School</b>					
<b>Pre-School</b>	<b>39</b>	<b>8</b>	<b>28</b>	<b>43</b>	<b>42</b>
<b>K</b>	<b>69</b>	<b>57</b>	<b>65</b>	<b>61</b>	<b>64</b>
<b>1</b>	<b>67</b>	<b>60</b>	<b>58</b>	<b>68</b>	<b>72</b>
<b>2</b>	<b>71</b>	<b>61</b>	<b>67</b>	<b>61</b>	<b>64</b>
<b>3</b>	<b>78</b>	<b>59</b>	<b>70</b>	<b>67</b>	<b>63</b>
<b>4</b>	<b>70</b>	<b>71</b>	<b>61</b>	<b>78</b>	<b>61</b>
<b>5</b>	<b>92</b>	<b>72</b>	<b>71</b>	<b>59</b>	<b>83</b>
<b>Total</b>	<b>486</b>	<b>388</b>	<b>420</b>	<b>437</b>	<b>449</b>
<b>Hillsboro-Deering Middle School</b>					
<b>6</b>	<b>94</b>	<b>91</b>	<b>77</b>	<b>75</b>	<b>69</b>
<b>7</b>	<b>89</b>	<b>91</b>	<b>85</b>	<b>75</b>	<b>79</b>
<b>8</b>	<b>99</b>	<b>85</b>	<b>90</b>	<b>87</b>	<b>72</b>
<b>Total</b>	<b>282</b>	<b>267</b>	<b>252</b>	<b>237</b>	<b>220</b>
<b>Hillsboro-Deering High School</b>					
<b>9</b>	<b>119</b>	<b>138</b>	<b>122</b>	<b>99</b>	<b>95</b>
<b>10</b>	<b>98</b>	<b>82</b>	<b>108</b>	<b>94</b>	<b>98</b>
<b>11</b>	<b>79</b>	<b>93</b>	<b>75</b>	<b>88</b>	<b>86</b>
<b>12</b>	<b>61</b>	<b>69</b>	<b>63</b>	<b>81</b>	<b>102</b>
<b>Total</b>	<b>357</b>	<b>382</b>	<b>368</b>	<b>362</b>	<b>381</b>

## District Expenses and Revenues

This proposed budget shows an overall increase of 1.85% (\$447.1K) over the FY24 budget which excludes the SAU budget. The proposed SAU budget appears as a separate warrant article and if the proposed FY25 SAU budget passes the assessment for Hillsboro-Deering will decrease by 3.4%.

Since salaries and benefits make up 78.4% of the budget, it follows that these requirements have a significant impact on the budget. This year, the most significant increase is health insurance. Hillsboro-Deering is one of many school districts that belong to an insurance pool managed by HealthTrust. Due to increased claims, higher costs, and a diminished capital reserve, there is a significant projected increase in health premiums for FY25 (17.8%). The impact to the Hillsboro-Deering Budget is an increase of \$343,432. Salaries, with the legally required addition of social security and NH retirement contributions, increased by \$275,974 (1.8%). The majority of this increase relates to negotiated cost of living increases. Although there are a few staffing adjustments, the



positions in order to add a district social worker, technology helpdesk technician, and shift the High School Zone position from 50% grant-funded to 100% locally funded since the Project Aware Grant concludes in September of 2024.

There are some significant changes in areas other than salaries and benefits, with the net impact of a decrease of \$190,235. In previous budgets the High School Alternative Program has been categorized as 'special education,' in the FY25 budget it is in the more appropriate classification of 'regular instruction.' Correcting this in the FY25 budget results in about \$500,000 shifting from the Special Education line (10.1200) to the Regular Instruction line (10.1100). Based on anticipated student needs, the budget for outside placements is down \$265,230, but psychological services is up \$45,600. We hope to obtain grant funding for Substance Abuse Prevention (SAP) counseling and the proposed FY25 budget includes \$10,000 for required local contributions. We belong to another insurance pool for property & liability coverage (managed by Primex). Those rates also increased, resulting in an increase of \$11,394. Finally, we are proposing an increase of \$25,000 in the transfer to Food Service. For years, the amount has remained at \$50,000 even though staffing expenses have increased and food prices have skyrocketed. We continue to make adjustments to the program to increase quality and participation while attempting to minimize costs, but the historical transfer is not a realistic amount to cover food service losses, which is a legal obligation of the school district.

## **What the Budget Pays For**

Only a small portion of the annual school budget is discretionary. The majority of the budget pays for either contractual obligations or mandates of State and Federal law. Salaries and benefits make up 78.4% of the total budget. The percentage increases to 86.3% with the addition of tuition, transportation and utilities.

### **Instruction**

The Hillsboro-Deering School District continues to provide a comprehensive educational program from the integrated pre-school program through grade 12. Students with individual education plans may attend until they graduate or reach the age of 22. In addition to the core curricular areas of English, mathematics, science and social studies, this proposed budget continues to support strong programs for special education, advanced placement courses, technology, physical education, athletics, business education, and fine arts. There are also partnership opportunities to continue offering after school programs and other extracurricular programs. This budget also supports other essential services for students such as counseling, health services, library and media services, transportation and technological support.

### **Salaries and Benefits**

Altogether, the costs associated with salaries, benefits, and required employers paid taxes for active employees account for 78.4% of the general fund budget. The district must contribute 7.65% of each employee's salary to FICA, 84% of teacher's health insurance premiums, 85% of other employees' premiums, and 19.64% to the New Hampshire Retirement System (NHRS) for teachers and 13.53% for other eligible employees.

## District Staffing Trends

### H-D STAFFING HISTORY\*

Positions	2019-20	2020-21	2021-22	2022-23	2023-24
Pre-school Teachers	2	2	2	3	2
Kindergarten Teachers	5	5	5	5	5
Regular Ed Teachers	76.9	74.2	72.4	73.3	70.3
Special Ed Teachers	20	20	18	20	20
Regular Ed Paras					
Special Ed Paras	37.2	33	33.1	34.3	34.4
Principals	4	4	4	4	3
Assistant Principals	2	2	2	2	2
Instructional Coordinators/ Supervisors (new in 20-21)		4.3	4.3	5	4
School (Guidance) Counselors	6	6	6	6	6
Librarians	3	3	3	3	3
Library/Media Support Staff			0.7		
Non-Teaching Professionals	23.8	19.3	21.9	22.4	19.8
Clerical Support	10.5	10.5	9	9.5	10.5
Other Support Staff	16.4	14.9	14.3	15.1	18.5
<b>Grand Total</b>	<b>206.8</b>	<b>198.2</b>	<b>195.7</b>	<b>202.6</b>	<b>198.5</b>

- Source: NH DOE (A12B) Class and Staffing Form

\* Please note that the Integrated Preschool Program is fully funded through a combination of Title I and IDEA grants.

## General Fund Budget Summary

The charts below summarize income and expenses for the General Fund. FY2019 through 2023 are actuals, FY2024 is the adopted budget, and FY2025 is the proposed budget.

### General Fund Income Summary

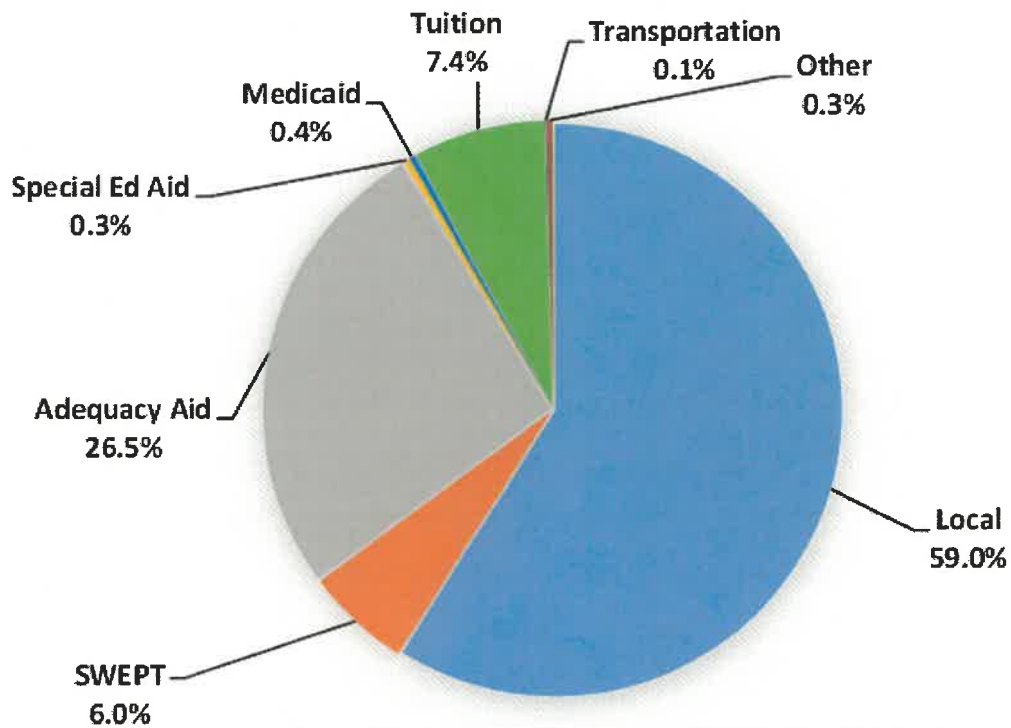
General Fund Revenue	Received FY2019	Received FY2020	Received FY2021	Received FY2022	Received FY2023	Adopted FY2024	Proposed FY2025
Appropriations Hillsboro	\$8,449,545.99	\$9,150,381.00	\$9,054,507.00	\$9,489,130.02	\$8,359,239.00	\$10,795,536.41	\$11,053,174.92
Appropriations Deering	\$3,151,106.02	\$3,297,197.00	\$3,656,300.00	\$3,457,941.00	\$3,478,337.02	\$3,536,045.55	\$3,452,313.49
State Adequacy Aid	\$5,816,742.87	\$6,339,499.33	\$7,155,940.20	\$6,588,206.50	\$6,751,096.07	\$6,271,656.01	\$6,522,522.25
State Wide Education Tax (SWEPT)	\$1,433,739.00	\$1,431,618.00	\$1,401,423.00	\$1,411,597.65	\$1,002,578.00	\$1,473,229.00	\$1,464,886.00
Misc. Revenue	\$12,866.26	\$7,365.93	\$199,854.16	\$89,120.35	\$14,052.67	\$10,000.00	\$10,000.00
Other State Aid	\$3,031.94	\$7,147.40	\$0.00	\$0.00	\$137,449.26	\$0.00	\$0.00
School Building Aid	\$342,730.58	\$342,730.58	\$342,730.58	\$342,730.58	\$342,730.57	\$0.00	\$0.00
Kindergarten Aid	\$69,065.37	\$13,824.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Education (Catastrophic) Aid	\$105,886.15	\$105,201.79	\$63,395.51	\$169,188.00	\$162,674.04	\$76,000.00	\$85,000.00
Other Restricted Aid	\$256,300.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tuition - Windsor/Washington/Other	\$1,654,583.62	\$1,793,085.09	\$1,807,882.46	\$1,888,840.95	\$1,677,529.49	\$1,751,166.00	\$1,821,720.00
Transportation Revenue	\$13,537.80	\$24,436.60	\$22,946.08	\$21,642.72	\$8,661.80	\$22,500.00	\$22,500.00
Interest Income	\$0.00	\$1,320.68	\$1,612.69	\$2,862.29	\$48,363.93	\$1,000.00	\$30,000.00
Medicaid Revenue	\$155,856.55	\$2,944.72	\$129,266.35	\$226,058.30	\$78,250.15	\$95,000.00	\$95,000.00
Rental Revenue	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
<b>Total Revenue</b>	<b>\$21,504,992.75</b>	<b>\$22,556,752.12</b>	<b>\$23,875,858.03</b>	<b>\$23,727,318.36</b>	<b>\$22,100,962.00</b>	<b>\$24,072,132.97</b>	<b>\$24,597,116.66</b>

### General Fund Expense Summary

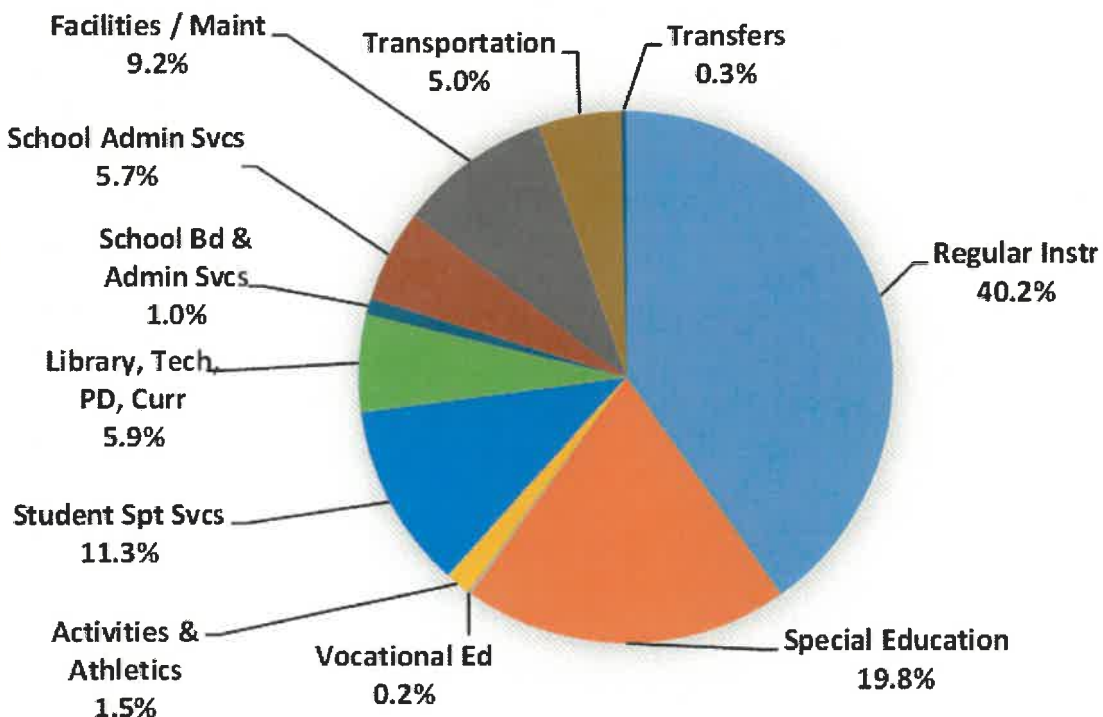
General Fund Expenditures	Expended FY2019	Expended FY2020	Expended FY2021	Expended FY2022	Expended FY2023	Adopted FY2024	Proposed FY2025
Regular Instruction	\$8,014,782.92	\$7,990,108.59	\$8,253,437.01	\$7,965,648.37	\$8,702,695.90	\$9,043,015.63	\$9,883,634.75
Special Education	\$4,488,683.74	\$4,491,670.71	\$4,568,138.32	\$4,400,048.15	\$4,856,024.02	\$5,515,795.48	\$4,862,591.69
Vocational Education	\$47,002.68	\$48,933.66	\$59,800.60	\$60,000.00	\$52,986.08	\$50,000.00	\$50,000.00
Activities & Athletics	\$319,282.43	\$341,614.19	\$313,184.83	\$338,532.81	\$344,562.07	\$370,779.96	\$364,039.81
Guidance	\$594,256.94	\$927,400.47	\$846,483.69	\$874,180.57	\$959,008.16	\$952,483.24	\$1,134,200.23
Health Services / Nurse	\$294,825.22	\$277,914.40	\$333,480.48	\$357,557.80	\$370,456.73	\$350,714.44	\$369,720.80
Psychologist Services	\$265,209.99	\$267,243.01	\$242,817.50	\$275,026.91	\$300,345.86	\$310,362.62	\$368,885.91
Speech Pathology & Audiology	\$404,469.60	\$412,814.97	\$440,157.22	\$442,131.08	\$424,925.87	\$476,795.68	\$457,123.86
Occupational & Physical Therapy Services	\$255,950.69	\$289,038.78	\$276,185.36	\$309,459.56	\$347,825.51	\$338,995.21	\$366,795.97
Interpreter	\$0.00	\$0.00	\$0.00	\$65,316.47	\$67,275.66	\$73,430.03	\$85,633.00
Professional Development & Curriculum	\$159,820.55	\$151,851.88	\$116,864.12	\$107,400.42	\$110,557.75	\$142,922.60	\$143,223.00
Library Media Services & Technology	\$808,502.55	\$943,704.00	\$981,323.92	\$1,047,189.38	\$1,111,458.37	\$1,276,611.03	\$1,309,279.83
School Board	\$111,414.71	\$80,219.60	\$69,608.76	\$93,853.08	\$96,665.31	\$126,126.20	\$118,776.20
Administrative Services	\$68,321.09	\$74,771.23	\$79,589.65	\$109,505.05	\$86,510.93	\$125,800.00	\$124,112.00
School Admin Support Services	\$1,179,042.41	\$1,194,723.38	\$1,212,857.18	\$1,242,041.31	\$1,320,383.92	\$1,376,940.39	\$1,390,552.38
Business Office	\$11,781.80	\$12,563.53	\$13,172.86	\$0.00	\$0.00	\$0.00	\$0.00
Facilities / Maintenance	\$2,314,224.89	\$2,110,884.11	\$2,115,709.99	\$2,409,824.82	\$2,221,368.21	\$2,262,176.46	\$2,273,003.23
Student Transportation	\$763,336.31	\$773,032.92	\$841,590.28	\$1,119,809.72	\$1,224,113.99	\$1,229,184.00	\$1,220,544.00
Debt Services	\$871,748.00	\$863,625.00	\$826,875.00	\$790,125.00	\$753,375.00	\$0.00	\$0.00
Transfers to Other Funds	\$100,000.00	\$250,000.00	\$250,000.00	\$0.00	\$50,000.00	\$50,000.00	\$75,000.00
<b>Total Expenditures</b>	<b>\$21,072,656.52</b>	<b>\$21,502,114.43</b>	<b>\$21,841,276.77</b>	<b>\$22,007,650.50</b>	<b>\$23,400,539.34</b>	<b>\$24,072,132.97</b>	<b>\$24,597,116.66</b>

## General Fund Income and Expense Summary Charts

Where the Money Comes from



Where the Money Goes



## **Business Administrator's Background Discussion**

A budget is an action plan that supports the goals and objectives of the school district for a specified period of time, in this case one year. The budget is developed based on the plans of the school district in place at this time, including goals for the coming year. The information used to develop the budget is the best available at the time the budget is prepared. Preparing the proposed budget begins 18 months prior actual spending and in that time many things can change. Therefore a budget will not exactly match the actual spending that occurs. As the time for spending gets closer, more precise information becomes available.

The budget is developed based on many constraints and requirements including:

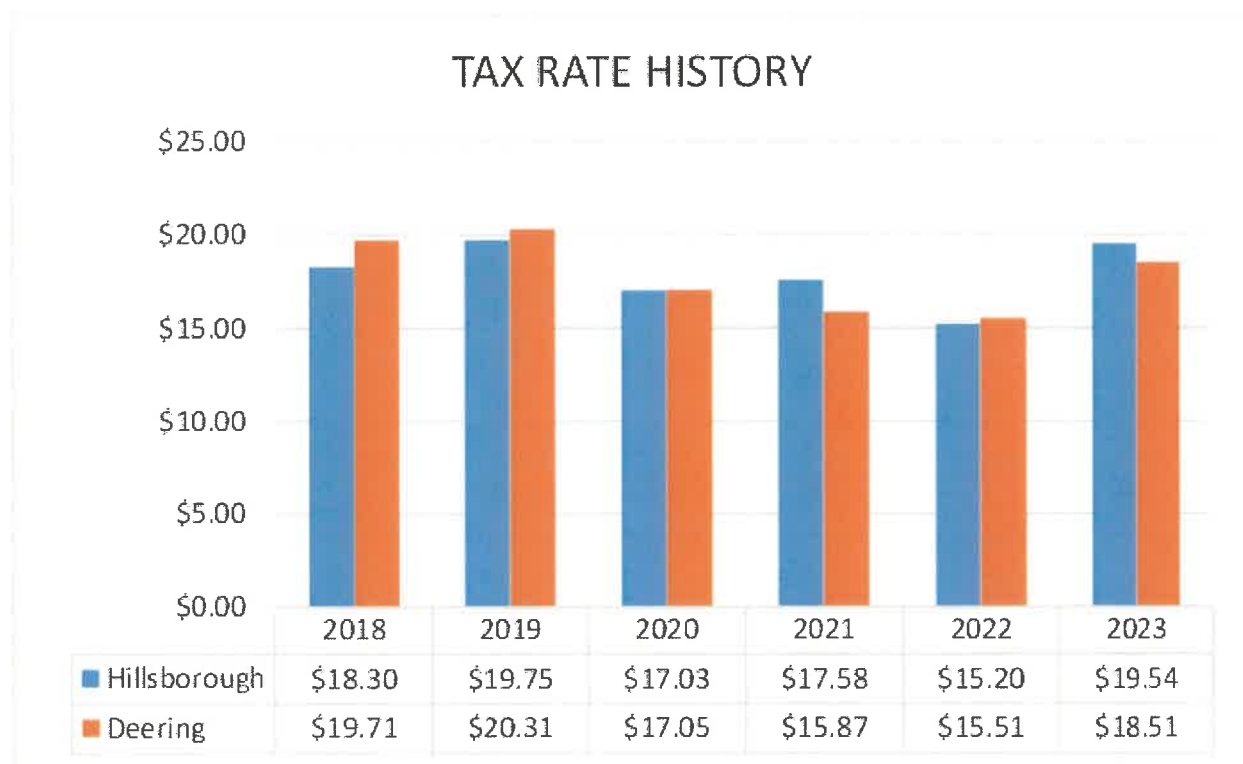
- Laws and regulations governing the delivery of public education including but not limited to:
  - Title XV of the New Hampshire Revised Statutes Annotated covering public education,
  - Ed 306 New Hampshire Minimum Standards For Public School Approval,
  - Ed 303 New Hampshire Regulations on the Duties Of School Boards,
  - The Individuals with Disabilities Education Act (IDEA),
  - Section 504 of the Rehabilitation Act of 1973, and
  - Title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6301 et seq.)
- School district policies
- Legal contracts and agreements, including our two voter approved collective bargaining agreements covering salaries and wages for many employees
- Laws governing employment including but not limited to the payment of payroll taxes, New Hampshire Retirement System contributions, and Worker's Compensation
- The need to maintain a safe and effective environment for students and staff by conforming to State and Federal codes, including the National Fire Protection Association Life Safety code

Before we even begin, many questions about how to plan for and prepare a school budget are already answered in this array of requirements. Added to this are SAU 34 Strategic Plan and the School Board's own goals for achieving the community's objectives, including improving student achievement.

On November 27, 2023, the Board will hold a budget workshop for the District Leadership Team to present their proposed FY 25 budget. During this meeting, the board will have the opportunity to ask questions and discuss the proposal with the leadership team.

## Tax Rate History

Six year education tax rate comparison for Hillsboro and Deering is shown below:



## Factors Driving the Budget

Since salaries and benefits make up 78.4% of the budget, it follows that these requirements have a significant impact on the budget. This year, the most significant increase is health insurance. Hillsboro-Deering is one of many school districts that belong to an insurance pool managed by HealthTrust. Due to increased claims, higher costs, and a diminished capital reserve, there is a significant projected increase in health premiums for FY25 (17.8%). The impact to the Hillsboro-Deering Budget is an increase of \$343,432. Salaries, with the legally required addition of social security and NH retirement contributions, increased by \$275,974 (1.8%). The majority of this increase relates to negotiated cost of living increases. Although there are a few staffing adjustments, the budget impact is minimal (slight savings). The proposed budget repurposes three currently vacant positions in order to add a district social worker, technology helpdesk technician, and shift the High School Zone position from 50% grant-funded to 100% locally funded since the Project Aware Grant concludes in September of 2024.

There are some significant changes in areas other than salaries and benefits, with the net impact of a decrease of \$190,235. In previous budgets the High School Alternative Program has been categorized as 'special education', in the FY25 budget it is in the more appropriate classification of 'regular instruction.' Correcting this in the FY25 budget results in about \$500,000 shifting from the Special Education line (10.1200) to the Regular Instruction line (10.1100). Based on anticipated student needs, the budget for outside placements is down \$265,230, but psychological services is up \$45,600. We hope



to obtain grant funding for Substance Abuse Prevention (SAP) counseling and the proposed FY25 budget includes \$10,000 for required local contributions. We belong to another insurance pool for property & liability coverage (managed by Primex). Those rates also increased, resulting in an increase of \$11,394. Finally, we are proposing an increase of \$25,000 in the transfer to Food Service. For years, the amount has remained at \$50,000 even though staffing expenses have increased and food prices have skyrocketed. We continue to make adjustments to the program to increase quality and participation while attempting to minimize costs, but the historical transfer is not a realistic amount to cover food service losses, which is a legal obligation of the school district.

The FY2025 proposed operating budget is an increase of \$447,124 (1.85%) over the approved FY24 budget. On the revenue side, we are fortunate that most line items are stable or increasing when compared to FY24. Adequacy Aid increased over \$250K and the State-Wide Education Property Tax amount is just slightly lower than the previous year. We anticipate an increase of approximately \$70K in tuition revenue and \$29K in interest income (thanks to much higher interest rates). The appropriations lines balance revenues with expenses and the breakout between Hillsboro and Deering is based on percentages from the Cooperative Apportionment (a combination of student counts and equalized property valuation). This year the percentage is weighted slightly higher to Hillsboro resulting in a lower appropriation for Deering.



## Hillsboro-Deering Elementary School

A historical look shows that in the 2019-2020 academic year we adopted the use of the iReady Mathematics program. We have seen student improvements in mathematics as evidenced by the iReady Diagnostic Assessment which is given three times per year to students in K-5th grade. Teachers use the information provided by the diagnostic assessment in order to focus on skill development where students need it most. Materials such as workbooks, manipulatives, and consumable materials are all necessary for making the classroom instruction rigorous for student understanding.

Hillsboro-Deering Elementary School has long implemented phonics instruction using both resources such as Foundations with fidelity in Kindergarten through grade two. Diagnostic data shows that phonics and phonemic awareness are aggregate strengths for H-DES students. In 2020-2021, we implemented the Lucy Calkins Units of Study in Reading program. The aim is to prepare students for any reading and writing task they will face and to turn kids into life-long, confident readers. We use budget money for purchasing books for classroom libraries so there is a variety of current reading material for students to choose from. These classroom libraries support the work that is done in the Readers Workshop. New research has identified some weaknesses in the Units of Study curriculum resources, specifically the lack of a phonics component to the program. Since H-DES is using these resources in conjunction with Foundations and other phonics tools, we are confident students are building those skills while we take the time to thoroughly research and investigate the best additional resources to build into reading and writing instruction. Many staff are taking advantage of the New Hampshire Department of Education sponsored professional development in the science of reading. The proposed FY25 budget continues to support the growth of classroom libraries. Hillsboro-Deering Elementary School is a 2023-2044 Clif Year of The Book Grant awardee. This honor came with a \$25,000 award to support reading and literacy efforts in the district.

The data team is conducting frequent review of reading and math data collected from the iReady diagnostic and other assessments. This monitoring process will allow us the opportunity to adjust our instructional practices as needed to meet the needs of the learners throughout the year using the Response to Intervention (RtI) approach. H-DES has worked extensively with West Ed to make RtI more effective for learning.

There are several other positions that would be tremendously beneficial to the educational programming the district offers, the proposed FY25 budget prioritizes the most crucial needs. However, it is important to note that bringing back the position of Elementary School Computer Teacher that was cut during the FY22 budget process is an important consideration, and should be considered a priority moving forward.

While the overall proposed FY25 budget for the elementary school shows an increase over the FY24 approved budget, the driver of that is the increase in health insurance costs and contractually agreed upon step and column advancements for existing staff. The discretionary budget lines have an overall decrease of \$4,955.50.

### Elementary School Staffing History

Positions in FTEs	2019-20	2020-21	2021-22	2022-23	2023-24
Pre-school Teachers	2	2	2	3	2
Kindergarten Teachers	5	5	5	5	5
Regular Ed Teachers	26.9	24.7	24.7	25.2	25.2
Special Ed Teachers	9	9	9	9	9
Regular Ed Paras					
Special Ed Paras	21.2	18	18.1	19.3	22.4
Principals	2	2	2	2	1
Assistant Principals					
Instructional Coordinators/ Supervisors (new in 20-21)		1.3	1.3	2	1
School (Guidance) Counselors	2	2	2	2	2
Librarians	1	1	1	1	1
Library/Media Support Staff			0.7		
Non-Teaching Professionals	13.8	11.7	13	13.5	12.8
Clerical Support	4	4	3	4	4
Other Support Staff	7.7	6.6	6.3	6.7	9.1
<b>Grand Total</b>	<b>94.6</b>	<b>87.3</b>	<b>88.1</b>	<b>92.7</b>	<b>94.5</b>

- Source: NH DOE (A12B) Class and Staffing Form

\* Please note that the Integrated Preschool Program is fully funded through a combination of Title I and IDEA grants.

## Hillsboro-Deering Elementary School Report

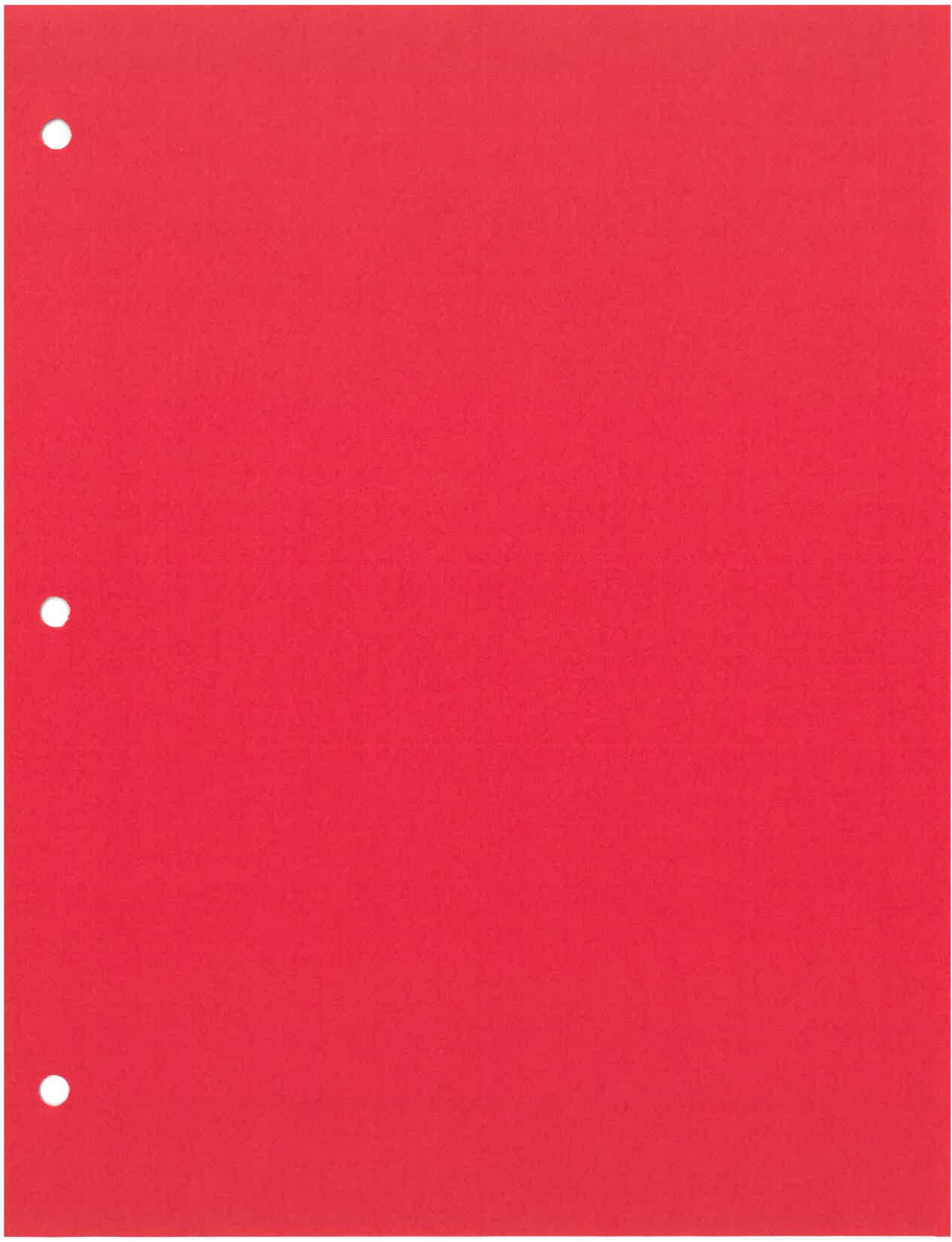
Account	Object Description	FY 2023		FY 2024		FY 2025		% CHG
		FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED	PROPOSED	\$ CHG	
10.1100.000.110.1	TEACHER SALARY ES	\$2,096,655.27	\$2,182,429.88	\$2,120,123.99	\$2,185,874.00	\$2,278,004.00	\$92,130.00	4.21%
10.1100.000.111.1	PARA EDUCATOR SALARY ES	\$34,017.80	\$47,199.86	\$34,925.40	\$46,934.50	\$51,043.29	\$4,108.79	8.75%
10.1100.000.112.1	TUTORING ES	\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1100.000.120.1	SUBSTITUTES ES	\$38,110.21	\$45,000.00	\$42,741.25	\$45,105.50	\$44,000.00	(\$1,105.50)	-2.45%
10.1100.000.130.1	INSTRUCTIONAL STIPENDS - ES	\$8,400.00	\$8,400.00	\$10,800.00	\$12,600.00	\$14,400.00	\$1,800.00	14.29%
10.1100.000.211.1	HEALTH INSURANCE ES	\$276,887.16	\$352,303.24	\$348,168.90	\$352,468.74	\$492,915.83	\$140,447.09	39.85%
10.1100.000.212.1	DENTAL INSURANCE ES	\$35,148.60	\$36,744.96	\$37,607.81	\$39,570.60	\$43,485.92	\$3,915.32	9.89%
10.1100.000.213.1	LIFE INSURANCE ES	\$2,850.16	\$2,908.80	\$2,890.40	\$2,937.60	\$2,966.40	\$28.80	0.98%
10.1100.000.214.1	LTD ES	\$4,222.52	\$4,574.14	\$4,362.17	\$4,820.60	\$4,689.89	(\$130.71)	-2.71%
10.1100.000.220.1	FICA ES	\$161,762.50	\$161,630.24	\$163,161.75	\$175,110.79	\$182,000.45	\$6,889.66	3.93%
10.1100.000.230.1	NH RETIREMENT ES	\$423,485.83	\$422,880.28	\$434,707.88	\$431,780.25	\$433,847.98	\$2,067.73	0.48%
10.1100.000.231.1	403B	\$0.00	\$0.00	\$867.57	\$0.00	\$0.00	\$0.00	N/A
10.1100.000.330.1	PROFESSIONAL SERVICES ES	\$1,141.49	\$2,650.00	\$1,426.04	\$24,400.00	\$27,885.00	\$3,485.00	14.28%
10.1100.000.430.1	REPAIRS & MAINTENANCE ES	\$0.00	\$500.00	\$0.00	\$500.00	\$250.00	(\$250.00)	-50.00%
10.1100.000.610.1	SUPPLIES ES	\$44,604.94	\$65,000.00	\$74,194.11	\$43,900.00	\$43,900.00	\$0.00	0.00%
10.1100.000.640.1	BOOKS ES	\$21,591.45	\$35,000.00	\$18,691.51	\$35,000.00	\$30,000.00	(\$5,000.00)	-14.29%
10.1100.000.730.1	FURNITURE & FIXTURES ES	\$2,163.31	\$10,000.00	\$8,425.52	\$5,000.00	\$5,900.00	\$900.00	18.00%
10.1100.000.890.1	ACADEMIC EXCELLENCE ES	\$0.00	\$0.00	\$0.00	\$3,600.00	\$1,000.00	(\$2,600.00)	-72.22%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>\$3,151,461.24</b>	<b>\$3,377,221.40</b>	<b>\$3,303,094.30</b>	<b>\$3,409,602.58</b>	<b>\$3,656,288.76</b>	<b>\$246,686.18</b>	<b>7.24%</b>
10.1200.000.110.1	SPED TEACHER ES	\$401,649.47	\$469,517.00	\$454,765.95	\$473,844.00	\$435,138.00	(\$38,706.00)	-8.17%
10.1200.000.111.1	SPED PARA ES	\$453,258.26	\$583,925.12	\$507,446.60	\$606,997.72	\$632,939.81	\$25,942.09	4.27%
10.1200.000.114.1	SPED NON UNION SALARY ES	\$82,521.11	\$84,460.00	\$84,460.00	\$86,149.20	\$87,872.00	\$1,722.80	2.00%
10.1200.000.120.1	SPED SUBSTITUTES ES	\$19,367.72	\$30,000.00	\$13,609.50	\$20,000.00	\$15,000.00	(\$5,000.00)	-25.00%
10.1200.000.211.1	SPED HEALTH INSURANCE ES	\$321,535.78	\$530,686.73	\$342,562.39	\$446,108.59	\$459,172.85	\$13,064.26	2.93%
10.1200.000.212.1	SPED DENTAL INS ES	\$33,019.72	\$43,352.58	\$31,747.00	\$38,855.52	\$43,629.60	\$4,774.08	12.29%
10.1200.000.213.1	SPED LIFE INSURANCE ES	\$1,725.90	\$2,083.20	\$1,807.88	\$2,092.80	\$2,054.40	(\$38.40)	-1.83%
10.1200.000.214.1	LONG TERM DISABILITY	\$1,818.56	\$2,112.00	\$2,013.75	\$2,333.05	\$2,175.88	(\$157.17)	-6.74%
10.1200.000.220.1	SPED FICA ES	\$68,289.13	\$82,379.38	\$76,132.54	\$91,841.02	\$88,432.92	(\$3,408.10)	-3.71%
10.1200.000.230.1	SPED NH RETIREMENT ES	\$101,847.48	\$106,979.81	\$111,911.20	\$113,872.50	\$101,738.08	(\$12,134.42)	-10.66%
10.1200.000.330.1	SPED PROFESSIONAL SERVICES ES	\$7,894.95	\$8,200.00	\$8,206.02	\$11,050.00	\$13,230.00	\$2,180.00	19.73%
10.1200.000.534.1	SPED POSTAGE ES	\$270.60	\$600.00	\$78.88	\$500.00	\$200.00	(\$300.00)	-60.00%
10.1200.000.560.1	SPED OUT OF DISTRICT TUITION ES	\$151,336.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.610.1	SPED SUPPLIES ES	\$4,349.68	\$4,380.00	\$4,042.32	\$5,250.00	\$4,000.00	(\$1,250.00)	-23.81%
10.1200.000.640.1	SPED BOOKS ES	\$13.52	\$700.00	\$442.80	\$700.00	\$700.00	\$0.00	0.00%
10.1200.000.730.1	SPED EQUIPMENT ES	\$70.00	\$870.00	\$298.99	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.810.1	SPED DUES & FEES ES	\$0.00	\$650.00	\$60.00	\$555.00	\$555.00	\$0.00	0.00%
10.1200.050.110.1	ALT PROGRAM ES - TEACHER SALARY	\$155,838.00	\$154,666.00	\$160,685.00	\$164,766.00	\$225,413.00	\$60,647.00	36.81%
10.1200.050.211.1	ALT PROGRAM ES - HEALTH INS	\$38,827.60	\$48,041.38	\$47,476.20	\$50,087.92	\$69,929.60	\$19,841.68	39.61%

Account	Object Description	FY 2023		FY 2024		FY 2025		% CHG
		FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED	PROPOSED	\$ CHG	
10.1200.050.212.1	ALT PROGRAM ES - DENTAL INS	\$4,049.04	\$3,988.32	\$3,988.32	\$4,049.04	\$4,841.04	\$792.00	19.56%
10.1200.050.213.1	ALT PROGRAM ES - LIFE INS	\$192.00	\$192.00	\$192.00	\$192.00	\$288.00	\$96.00	50.00%
10.1200.050.214.1	ALT PROGRAM ES - LTD	\$332.26	\$340.26	\$338.78	\$362.49	\$478.98	\$116.49	32.14%
10.1200.050.220.1	ALT PROGRAM ES - FICA	\$11,156.01	\$11,832.19	\$11,427.97	\$12,604.60	\$17,244.35	\$4,639.75	36.81%
10.1200.050.230.1	ALT PROGRAM ES - NHRS	\$32,757.08	\$32,510.79	\$33,775.92	\$32,360.04	\$44,271.61	\$11,911.57	36.81%
10.1200.050.610.1	ALT PROGRAM ES - SUPPLIES	\$2,045.09	\$3,700.00	\$3,913.20	\$3,700.00	\$3,700.00	\$0.00	0.00%
10.1200.050.640.1	ALT PROGRAM ES - BOOKS	\$353.11	\$1,000.00	\$876.78	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.1200.050.730.1	ALT PROGRAM ES - EQUIPMENT	\$301.34	\$870.00	\$2,598.66	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
10.1200.090.110.1	SUMMER PROG SALARY ES	\$14,403.26	\$12,500.00	\$10,832.50	\$12,500.00	\$12,500.00	\$0.00	0.00%
10.1200.090.111.1	SUMMER PROGRAM - PARA	\$5,119.30	\$7,500.00	\$10,993.92	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
10.1200.090.113.1	SUMMER PROGRAM - RELATED SERVICES	\$4,536.18	\$5,000.00	\$6,122.10	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
10.1200.090.212.1	DENTAL INS	\$0.00	\$0.00	\$104.24	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.213.1	LIFE INS	\$0.00	\$0.00	\$5.50	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.214.1	LONG TERM DISABILITY	\$0.00	\$0.00	\$0.59	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.220.1	FICA & MEDICARE	\$1,827.59	\$1,415.25	\$2,163.46	\$1,725.00	\$956.00	(\$769.00)	-44.58%
10.1200.090.230.1	NH RETIREMENT	\$3,459.91	\$2,500.00	\$2,819.27	\$2,500.00	\$2,455.00	(\$45.00)	-1.80%
<b>Func: SPECIAL EDUCATION - 1200</b>		<b>\$1,924,166.64</b>	<b>\$2,236,952.01</b>	<b>\$1,937,900.23</b>	<b>\$2,196,996.49</b>	<b>\$2,285,916.12</b>	<b>\$88,919.63</b>	<b>4.05%</b>
10.1400.000.110.1	ACTIVITY SALARY ES	\$1,575.00	\$4,275.00	\$3,225.00	\$4,275.00	\$4,000.00	(\$275.00)	-6.43%
10.1400.000.220.1	ACTIVITY FICA ES	\$118.25	\$327.05	\$239.41	\$327.04	\$306.00	(\$21.04)	-6.43%
10.1400.000.230.1	ACTIVITY NHRS ES	\$331.07	\$898.61	\$677.89	\$839.61	\$786.00	(\$53.61)	-6.39%
<b>Func: ACTIVITIES &amp; ATHLETICS - 1400</b>		<b>\$2,024.32</b>	<b>\$5,500.66</b>	<b>\$4,142.30</b>	<b>\$5,441.65</b>	<b>\$5,092.00</b>	<b>(\$349.65)</b>	<b>-6.43%</b>
10.2120.000.110.1	GUIDANCE SALARY ES	\$193,936.55	\$199,734.89	\$202,107.89	\$209,916.30	\$218,113.00	\$8,196.70	3.90%
10.2120.000.211.1	GUIDANCE HEALTH INSURANCE ES	\$14,380.20	\$17,793.08	\$17,583.76	\$18,550.42	\$21,853.04	\$3,302.62	17.80%
10.2120.000.212.1	GUIDANCE DENTAL INSURANCE ES	\$2,260.68	\$2,226.36	\$2,226.36	\$2,260.68	\$2,366.88	\$106.20	4.70%
10.2120.000.213.1	GUIDANCE LIFE INSURANCE ES	\$288.00	\$288.00	\$288.00	\$288.00	\$288.00	\$0.00	0.00%
10.2120.000.214.1	LONG TERM DISABILITY	\$396.23	\$438.00	\$413.38	\$449.50	\$446.85	(\$2.65)	-0.59%
10.2120.000.220.1	GUIDANCE FICA ES	\$14,622.58	\$15,279.72	\$15,211.35	\$16,058.60	\$16,685.14	\$626.54	3.90%
10.2120.000.230.1	GUIDANCE NH RETIREMENT ES	\$38,873.57	\$41,984.29	\$40,591.31	\$41,227.55	\$41,069.39	(\$158.16)	-0.38%
10.2120.000.330.1	GUIDANCE PROF SERVICES ES	\$2,433.86	\$0.00	\$1,116.00	\$0.00	\$0.00	\$0.00	N/A
10.2120.000.610.1	GUIDANCE SUPPLIES ES	\$2,103.82	\$2,200.00	\$1,604.55	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2120.000.810.1	GUIDANCE DUES & FEES	\$358.00	\$600.00	\$507.00	\$600.00	\$600.00	\$0.00	0.00%
<b>Func: GUIDANCE - 2120</b>		<b>\$269,653.49</b>	<b>\$280,544.34</b>	<b>\$281,649.60</b>	<b>\$291,351.05</b>	<b>\$303,422.30</b>	<b>\$12,071.25</b>	<b>4.14%</b>
10.2130.000.110.1	NURSE SALARY ES	\$74,539.39	\$73,951.00	\$76,430.00	\$77,939.00	\$67,666.00	(\$10,273.00)	-13.18%
10.2130.000.113.1	NURSING ASST NURSE SALARIES ES	\$14,243.04	\$13,862.40	\$17,129.35	\$1,544.00	\$18,730.65	\$17,186.65	1113.13%
10.2130.000.211.1	NURSE HEALTH INS ES	\$23,146.15	\$8,896.54	\$25,289.30	\$9,275.21	\$10,926.52	\$1,651.31	17.80%
10.2130.000.212.1	NURSE DENTAL INS ES	\$574.68	\$565.92	\$1,943.53	\$574.68	\$2,721.36	\$2,146.68	373.54%
10.2130.000.213.1	NURSE LIFE INSURANCE ES	\$96.00	\$96.00	\$135.56	\$153.60	\$153.60	\$0.00	0.00%
10.2130.000.214.1	LONG TERM DISABILITY	\$162.75	\$162.69	\$203.60	\$171.47	\$146.67	(\$24.80)	-14.46%



Account	Object Description	FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED	FY 2024	PROPOSED	\$ CHG	% CHG
10.2130.000.220.1	NURSE FICA ES	\$6,130.58	\$6,717.72	\$6,817.46	\$5,962.34	\$5,962.34	\$6,609.34	\$647.00	10.85%
10.2130.000.230.1	NURSE NH RETIREMENT ES	\$15,570.03	\$15,544.50	\$16,065.65	\$15,307.22	\$15,307.22	\$13,289.20	(\$2,018.02)	-13.18%
10.2130.000.330.1	NURSE PROF SERV- ES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	N/A
10.2130.000.610.1	NURSE SUPPLIES ES	\$2,518.98	\$4,000.00	\$3,265.39	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
10.2130.000.730.1	NURSE EQUIPMENT - ES	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Func: NURSE - 2130		\$136,981.60	\$123,796.77	\$147,279.84	\$116,427.52	\$116,427.52	\$125,893.34	\$9,465.82	8.13%
10.2140.000.113.1	PSYCH SALARY ES	\$60,000.00	\$61,800.00	\$61,800.00	\$63,036.00	\$63,036.00	\$64,297.00	\$1,261.00	2.00%
10.2140.000.211.1	PSYCH HEALTH INSURANCE ES	\$13,971.85	\$24,020.69	\$24,020.69	\$25,342.10	\$25,342.10	\$29,852.75	\$4,510.65	17.80%
10.2140.000.212.1	PSYCH DENTAL INSURANCE ES	\$1,518.39	\$1,994.16	\$1,994.16	\$2,024.52	\$2,024.52	\$2,119.68	\$95.16	4.70%
10.2140.000.213.1	PSYCH LIFE INSURANCE ES	\$74.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2140.000.214.1	LONG TERM DISABILITY	\$132.06	\$134.64	\$135.98	\$138.68	\$138.68	\$141.45	\$2.77	2.00%
10.2140.000.220.1	PSYCH FICA ES	\$4,370.69	\$4,727.70	\$4,403.38	\$4,822.25	\$4,822.25	\$4,918.72	\$96.47	2.00%
10.2140.000.230.1	PSYCH NH RETIREMENT ES	\$12,612.07	\$12,990.36	\$12,990.39	\$12,380.27	\$12,380.27	\$12,627.93	\$247.66	2.00%
10.2140.000.610.1	PSYCH SUPPLIES ES	\$500.00	\$500.00	\$498.96	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
Func: PSYCHOLOGICAL - 2140		\$93,179.06	\$106,263.55	\$105,939.56	\$108,339.82	\$108,339.82	\$114,553.53	\$6,213.71	5.74%
10.2150.000.113.1	SPEECH SALARY ES	\$212,745.78	\$244,577.91	\$207,140.19	\$240,948.01	\$240,948.01	\$210,104.02	(\$30,843.99)	-12.80%
10.2150.000.211.1	SPEECH HEALTH INSURANCE ES	\$47,608.26	\$59,606.85	\$43,741.32	\$46,929.70	\$46,929.70	\$55,283.02	\$8,353.32	17.80%
10.2150.000.212.1	SPEECH DENTAL INSURANCE ES	\$4,082.25	\$4,220.52	\$2,745.12	\$2,835.36	\$2,835.36	\$2,968.56	\$133.20	4.70%
10.2150.000.213.1	SPEECH LIFE INSURANCE ES	\$344.48	\$364.80	\$299.20	\$364.80	\$364.80	\$307.20	(\$57.60)	-15.79%
10.2150.000.214.1	LONG TERM DISABILITY	\$507.90	\$532.95	\$442.85	\$530.08	\$530.08	\$462.23	(\$67.85)	-12.80%
10.2150.000.220.1	SPEECH FICA ES	\$17,447.41	\$18,709.97	\$15,163.87	\$18,432.53	\$18,432.53	\$16,072.97	(\$2,359.56)	-12.80%
10.2150.000.230.1	SPEECH NH RETIREMENT ES	\$31,283.54	\$32,098.78	\$29,853.97	\$28,179.31	\$28,179.31	\$28,743.14	\$563.83	2.00%
10.2150.000.330.1	SPEECH PROF SERV	\$0.00	\$0.00	(\$9,228.52)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.2150.000.610.1	SPEECH SUPPLIES ES	\$500.00	\$500.00	\$500.02	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
Func: SPEECH/LANGUAGE - 2150		\$314,519.62	\$360,611.78	\$290,658.02	\$338,719.79	\$338,719.79	\$314,441.14	(\$24,278.65)	-7.17%
10.2160.000.113.1	OT & PT SALARY ES	\$130,113.22	\$146,509.50	\$141,509.50	\$144,159.69	\$144,159.69	\$145,674.00	\$1,514.31	1.05%
10.2160.000.211.1	OT & PT HEALTH INSURANCE ES	\$0.00	\$42,369.89	\$4,790.52	\$0.00	\$0.00	\$11,056.61	\$11,056.61	N/A
10.2160.000.212.1	OT & PT DENTAL INS ES	\$2,024.52	\$1,994.16	\$2,560.08	\$2,024.52	\$2,024.52	\$2,721.36	\$696.84	34.42%
10.2160.000.213.1	OT & PT LIFE INS ES	\$192.00	\$192.00	\$192.00	\$192.00	\$192.00	\$192.00	\$0.00	0.00%
10.2160.000.214.1	LONG TERM DISABILITY	\$280.70	\$319.49	\$291.69	\$317.16	\$317.16	\$300.69	(\$16.47)	-5.19%
10.2160.000.220.1	OT & PT FICA ES	\$10,604.24	\$11,207.98	\$10,566.90	\$11,028.22	\$11,028.22	\$11,143.56	\$115.34	1.05%
10.2160.000.230.1	OT & PT NH RETIREMENT ES	\$26,831.13	\$30,796.29	\$27,910.29	\$28,312.96	\$28,312.96	\$26,842.77	(\$1,470.19)	-5.19%
10.2160.000.610.1	OT & PT SUPPLIES ES	\$501.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
Func: OCC & PHYS THERAPY - 2160		\$170,546.81	\$233,889.31	\$188,320.98	\$186,534.55	\$186,534.55	\$198,430.99	\$11,896.44	6.38%
10.2220.000.110.1	MEDIA LIBRARY SALARY ES	\$87,019.00	\$86,019.00	\$88,559.00	\$90,131.00	\$90,131.00	\$91,733.00	\$1,602.00	1.78%
10.2220.000.212.1	MEDIA /LIBRARY DENTAL INS ES	\$1,491.82	\$1,994.16	\$1,094.52	\$1,111.32	\$1,111.32	\$1,163.52	\$52.20	4.70%
10.2220.000.213.1	MEDIA /LIBRARY LIFE INS ES	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%

Account	Object Description	FY 2022 ACTUAL		FY 2023		FY 2023 ACTUAL		FY 2024		FY 2025		% CHG
				APPROVED				APPROVED		PROPOSED	\$ CHG	
10.2220.000.214.1	LONG TERM DISABILITY	\$169.50		\$189.24		\$172.89		\$198.29		\$179.81	(\$18.48)	-9.32%
10.2220.000.220.1	MEDIA /LIBRARY FICA ES	\$6,657.04		\$6,580.46		\$6,774.83		\$6,895.02		\$7,017.08	\$122.06	1.77%
10.2220.000.230.1	MEDIA /LIBRARY NH RETIRE ES	\$16,399.80		\$18,081.19		\$16,723.23		\$17,701.73		\$16,248.36	(\$1,453.37)	-8.21%
10.2220.000.430.1	MEDIA /LIBRARY REPAIRS ES	\$351.28		\$500.00		\$368.84		\$450.00		\$0.00	(\$450.00)	-100.00%
10.2220.000.610.1	MEDIA/LIBRARY SUPPLIES ES	\$744.83		\$1,500.00		\$1,482.75		\$1,500.00		\$1,500.00	\$0.00	0.00%
10.2220.000.640.1	MEDIA/LIBRARY BOOKS ES	\$11,475.95		\$10,000.00		\$9,830.43		\$10,000.00		\$8,765.00	(\$1,235.00)	-12.35%
10.2220.000.730.1	MEDIA/LIBRARY EQUIPMENT ES	\$4,804.46		\$5,000.00		\$4,933.51		\$2,000.00		\$1,850.00	(\$150.00)	-7.50%
<b>Func: MEDIA / LIBRARY - 2220</b>		<b>\$129,209.68</b>		<b>\$129,960.05</b>		<b>\$130,036.00</b>		<b>\$130,083.36</b>		<b>\$128,552.77</b>	<b>(\$1,530.59)</b>	<b>-1.18%</b>
10.2410.000.111.1	OFFICE SALARY ES	\$90,874.92		\$94,066.45		\$93,989.30		\$95,140.67		\$98,203.80	\$3,063.13	3.22%
10.2410.000.113.1	PRINCIPAL SALARY ES	\$192,776.65		\$195,883.42		\$198,583.26		\$202,880.00		\$199,820.00	(\$3,060.00)	-1.51%
10.2410.000.211.1	PRINCIPAL OFFICE HEALTH INS ES	\$33,435.24		\$50,710.31		\$42,960.07		\$44,113.98		\$33,169.80	(\$10,944.18)	-24.81%
10.2410.000.212.1	PRINCIPAL OFFICE DENTAL INS ES	\$6,733.85		\$6,645.84		\$5,213.44		\$7,184.88		\$4,944.72	(\$2,240.16)	-31.18%
10.2410.000.213.1	PRINCIPAL OFFICE LIFE INS ES	\$335.54		\$336.00		\$326.50		\$364.80		\$336.00	(\$28.80)	-7.89%
10.2410.000.214.1	PRINCIPAL ES LTD	\$595.71		\$633.18		\$594.95		\$641.76		\$623.14	(\$18.62)	-2.90%
10.2410.000.220.1	PRINCIPAL OFFICE FICA ES	\$21,078.50		\$22,158.89		\$21,750.27		\$22,798.57		\$22,914.81	\$116.24	0.51%
10.2410.000.230.1	PRINCIPAL OFFICE NH RETIRE ES	\$49,996.73		\$52,078.07		\$51,061.84		\$50,588.65		\$49,047.29	(\$1,541.36)	-3.05%
10.2410.000.231.1	403B	\$0.00		\$0.00		\$0.00		\$0.00		\$1,485.00	\$1,485.00	N/A
10.2410.000.330.1	PRINCIPAL OFFICE PROF SERVICES ES	\$0.00		\$700.00		\$0.00		\$0.00		\$0.00	\$0.00	N/A
10.2410.000.534.1	PRINCIPAL OFFICE POSTAGE ES	\$1,860.96		\$2,000.00		\$1,547.87		\$2,000.00		\$2,000.00	\$0.00	0.00%
10.2410.000.550.1	PRINCIPAL OFFICE PRINTING ES	\$1,086.28		\$1,000.00		\$314.12		\$1,000.00		\$500.00	(\$500.00)	-50.00%
10.2410.000.580.1	PRINCIPAL OFFICE TRAVEL ES	\$58.50		\$500.00		\$28.95		\$500.00		\$500.00	\$0.00	0.00%
10.2410.000.610.1	PRINCIPAL OFFICE SUPPLIES ES	\$7,827.90		\$3,500.00		\$2,902.21		\$3,500.00		\$3,500.00	\$0.00	0.00%
10.2410.000.810.1	PRINCIPAL OFFICE DUES & FEES ES	\$95.00		\$3,000.00		\$1,484.00		\$2,000.00		\$2,000.00	\$0.00	0.00%
<b>Func: PRINCIPAL OFFICE - 2410</b>		<b>\$406,755.78</b>		<b>\$433,212.16</b>		<b>\$420,756.78</b>		<b>\$432,713.31</b>		<b>\$419,044.56</b>	<b>(\$13,668.75)</b>	<b>-3.16%</b>
10.2722.000.510.1	TRANS SPED TO FROM SCHOOL - ES	\$44,472.00		\$90,000.00		\$0.00		\$0.00		\$0.00	\$0.00	N/A
10.2725.000.510.1	TRANS FIELD TRIPS ES	\$1,057.20		\$10,000.00		\$4,983.78		\$10,000.00		\$10,000.00	\$0.00	0.00%
10.2725.090.510.1	SUMMER PROGRAM ESY TRANSPORTATION	\$0.00		\$0.00		\$12,303.33		\$0.00		\$0.00	\$0.00	N/A
<b>Func: TRANSPORTATION - 2720</b>		<b>\$45,529.20</b>		<b>\$100,000.00</b>		<b>\$17,287.11</b>		<b>\$10,000.00</b>		<b>\$10,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>		<b>\$6,644,027.44</b>		<b>\$7,387,952.03</b>		<b>\$6,827,064.72</b>		<b>\$7,226,210.12</b>		<b>\$7,561,635.51</b>	<b>\$335,425.39</b>	<b>4.64%</b>



## **Hillsboro-Deering Middle School**

In the FY23 approved budget, two positions were repurposed to better meet the needs of all students. One ELA Writing position moved from being grade level specific to working with all students and another ELA position was replaced with a student support assistant as part of the Multi-Tiered Systems of Support for Behavior (MTSS-B). The proposed FY25 budget repurposes the currently unfilled ELA Writing position as part of the overall look at staffing across the district. Research and local data support the integration of writing across the curriculum, rather than as a stand alone course. To support these transitions the middle school has been working with expert consultants from West Ed who have provided instructional coaching on the Depth of Knowledge (DoK) and best instructional practices. The Middle School begins intensive Instructional Coaching focused on reading across all curricular areas in December of 2023 and will continue through the remainder of the 2023-2024 school year. This professional development work is funded through the use of ESSER III and Title IIa grant funds.

The data team is conducting frequent review of reading and math data collected from the iReady diagnostic and other assessments. This monitoring process will allow us the opportunity to adjust our instructional practices as needed to meet the needs of the learners throughout the year using the What I Need Time (WIN) approach. Grade level teams, with the support of the data team meet frequently to determine the best configuration to meet the needs of each student.

We will continue to offer a second Unified Arts section, allowing for increased student choice, a goal of the SAU 34 Strategic Plan. The middle school and high school continue to partner to offer an intro to World Languages class as one of the choices for 8th grade students, as well as Family Consumer Science, Wood Technology, and Transportation Technology. Other UA offerings include Wellness and Maker Space.

The overall proposed FY25 budget for the middle school shows a decrease of \$189,027.10 compared to the FY24 approved budget, the drivers for that are repurposing the unfilled ELA position to another area of the budget and the movement of students to the high school. In total, the discretionary budget lines are pretty much level when compared to the approved FY24 budget.

### Middle School Staffing

Positions in FTEs	H-D Middle School				
	2019-20	2020-21	2021-22	2022-23	2023-24
Regular Ed Teachers	20	20	19.1	18.3	17.3
Special Ed Teachers	5	5	5	5	5
Regular Ed Paras					
Special Ed Paras	7	7	8	8	6
Principals	1	1	1	1	1
Assistant Principals	1	1	1	1	1
Instructional Coordinators/ Supervisors (new in 20-21)		1	1	1	1
School (Guidance) Counselors	1	1	1	1	1
Librarians	1	1	1	1	1
Library/Media Support Staff					
Non-Teaching Professionals	4.5	3.5	4.2	3.7	4.5
Clerical Support	2.5	2.5	2	1.5	2.5
Other Support Staff	4.1	4.1	3.8	4.5	4.3
<b>Grand Total</b>	<b>47.1</b>	<b>47.1</b>	<b>47.1</b>	<b>46</b>	<b>44.6</b>

- Source: NH DOE (A12B) Class and Staffing Form

## Hillsboro-Deering Middle School Report

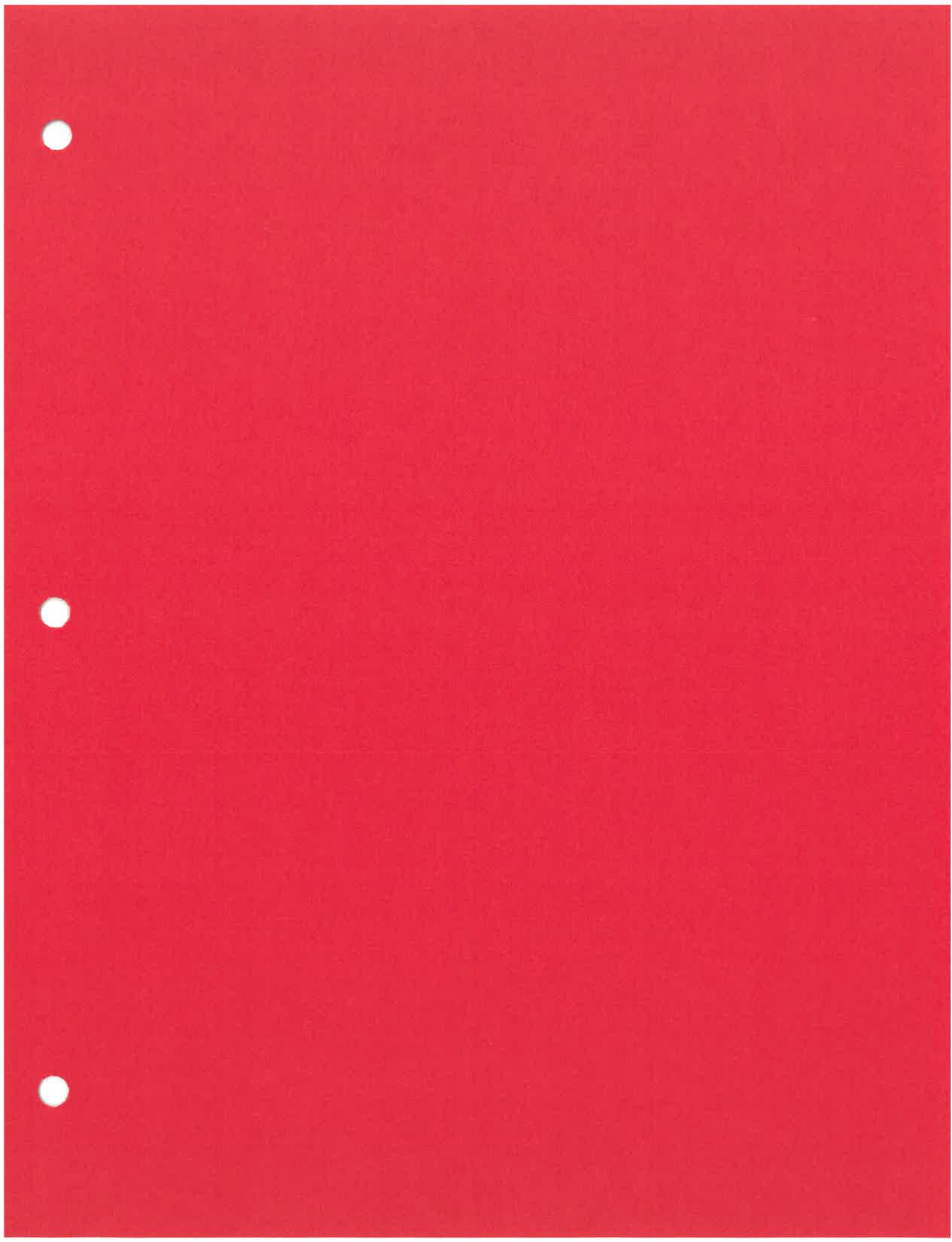
Account	Object Description	FY 2022		FY 2023		FY 2024		FY 2025	
		FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED	FY 2024 ACTUAL	APPROVED	PROPOSED	% CHG
10.1100.000.110.2	TEACHER SALARY MS	\$1,199,542.22	\$1,243,500.00	\$1,211,336.26	\$0.00	\$1,267,710.00	\$1,270,688.00	\$2,978.00	0.23%
10.1100.000.112.2	TUTORING MS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,320.00	\$4,000.00	(\$1,320.00)	-24.81%
10.1100.000.113.2	TUTORING AND ACADEMIC COACHING	\$0.00	\$0.00	\$26,543.75	\$0.00	\$35,509.25	\$36,571.08	\$1,061.83	2.99%
10.1100.000.120.2	SUBSTITUTES MS	\$61,432.55	\$44,000.00	\$53,183.01	\$0.00	\$44,000.00	\$47,500.00	\$3,500.00	7.95%
10.1100.000.130.2	INSTRUCTIONAL STIPENDS - MS	\$7,200.00	\$7,200.00	\$10,800.00	\$0.00	\$9,000.00	\$10,800.00	\$1,800.00	20.00%
10.1100.000.211.2	HEALTH INSURANCE MS	\$236,814.93	\$287,358.53	\$300,779.15	\$0.00	\$322,158.36	\$342,350.71	\$20,192.35	6.27%
10.1100.000.212.2	DENTAL INSURANCE MS	\$23,987.68	\$24,784.08	\$25,435.57	\$0.00	\$26,414.52	\$28,612.08	\$2,197.56	8.32%
10.1100.000.213.2	LIFE INSURANCE MS	\$1,801.50	\$1,824.00	\$1,765.56	\$0.00	\$1,785.60	\$1,689.60	(\$96.00)	-5.38%
10.1100.000.214.2	LTD MS	\$2,542.79	\$2,911.30	\$2,643.10	\$0.00	\$2,845.76	\$2,602.45	(\$243.31)	-8.55%
10.1100.000.220.2	FICA MS	\$93,235.11	\$95,912.04	\$95,259.41	\$0.00	\$103,123.50	\$104,465.67	\$1,342.17	1.30%
10.1100.000.230.2	NH RETIREMENT MS	\$257,718.12	\$254,289.87	\$266,068.32	\$0.00	\$258,073.36	\$252,817.79	(\$5,255.57)	-2.04%
10.1100.000.330.2	PROFESSIONAL SERVICES MS	\$257.68	\$2,000.00	\$1,772.96	\$0.00	\$11,000.00	\$12,000.00	\$1,000.00	9.09%
10.1100.000.430.2	REPAIRS & MAINTENANCE MS	\$371.07	\$1,500.00	\$1,487.35	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.1100.000.561.2	Tuition - MS Foster Placement	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00	\$0.00	(\$21,000.00)	-100.00%
10.1100.000.580.2	TRAVEL	\$0.00	\$0.00	\$155.76	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1100.000.610.2	SUPPLIES MS	\$44,004.64	\$50,000.00	\$53,490.19	\$0.00	\$46,250.00	\$45,950.00	(\$300.00)	-0.65%
10.1100.000.640.2	BOOKS MS	\$8,463.31	\$14,000.00	\$13,999.99	\$0.00	\$1,500.00	\$1,000.00	(\$500.00)	-33.33%
10.1100.000.730.2	FURNITURE & FIXTURES MS	\$5,138.17	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
10.1100.000.810.2	DUES & FEES MS	\$296.56	\$1,000.00	\$275.42	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1100.000.890.2	ACADEMIC EXCELLENCE MS	\$5,000.00	\$5,000.00	\$3,400.00	\$0.00	\$5,000.00	\$3,000.00	(\$2,000.00)	-40.00%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>\$1,947,806.33</b>	<b>\$2,035,279.82</b>	<b>\$2,068,395.80</b>		<b>\$2,166,190.35</b>	<b>\$2,169,547.38</b>	<b>\$3,357.03</b>	<b>0.15%</b>
10.1200.000.110.2	SPED TEACHER MS	\$251,396.61	\$280,218.00	\$258,961.50	\$0.00	\$274,104.00	\$205,619.00	(\$68,485.00)	-24.99%
10.1200.000.111.2	SPED PARA MS	\$149,408.68	\$184,058.01	\$178,295.73	\$0.00	\$224,179.83	\$237,996.28	\$13,816.45	6.16%
10.1200.000.112.2	SPED TUTORING MS	\$0.00	\$0.00	\$3,675.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	N/A
10.1200.000.114.2	SPED NON UNION SALARY MS	\$95,090.27	\$97,242.53	\$97,242.53	\$0.00	\$99,007.38	\$100,808.00	\$1,800.62	1.82%
10.1200.000.120.2	SPED SUBSTITUTES MS	\$10,704.06	\$4,410.00	\$14,050.00	\$0.00	\$7,000.00	\$13,000.00	\$6,000.00	85.71%
10.1200.000.211.2	SPED HEALTH INSURANCE MS	\$157,854.67	\$239,317.15	\$225,032.55	\$0.00	\$295,403.64	\$255,459.08	(\$39,944.56)	-13.52%
10.1200.000.212.2	SPED DENTAL INS MS	\$16,355.08	\$21,973.14	\$16,520.86	\$0.00	\$21,395.22	\$17,639.28	(\$3,755.94)	-17.56%
10.1200.000.213.2	SPED LIFE INSURANCE MS	\$853.00	\$969.60	\$900.14	\$0.00	\$1,027.20	\$931.20	(\$96.00)	-9.35%
10.1200.000.214.2	LTD SPED MS	\$1,008.02	\$1,188.45	\$1,118.22	\$0.00	\$1,289.93	\$1,051.60	(\$238.33)	-18.48%
10.1200.000.220.2	SPED FICA MS	\$36,404.08	\$42,553.26	\$39,361.08	\$0.00	\$46,457.83	\$42,836.07	(\$3,621.76)	-7.80%
10.1200.000.230.2	SPED NH RETIREMENT MS	\$69,676.44	\$73,568.55	\$76,214.15	\$0.00	\$77,281.67	\$58,414.17	(\$18,867.50)	-24.41%
10.1200.000.330.2	SPED PROFESSIONAL SERVICES MS	\$4,862.38	\$15,350.00	\$10,918.46	\$0.00	\$10,212.00	\$5,000.00	(\$5,212.00)	-51.04%
10.1200.000.534.2	SPED POSTAGE MS	\$135.99	\$650.00	\$113.25	\$0.00	\$250.00	\$200.00	(\$50.00)	-20.00%
10.1200.000.560.2	SPED OUT OF DISTRICT TUITION - MS	\$31,356.00	\$282,957.00	\$129,947.88	\$0.00	\$175,939.00	\$0.00	(\$175,939.00)	-100.00%
10.1200.000.580.2	SPED TRAVEL - MS	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.610.2	SPED SUPPLIES MS	\$440.00	\$2,200.00	\$1,115.52	\$0.00	\$3,700.00	\$3,000.00	(\$700.00)	-18.92%



Account	Object Description	FY 2022		FY 2023		FY 2024		FY 2025		% CHG
		ACTUAL	APPROVED	ACTUAL	APPROVED	ACTUAL	APPROVED	PROPOSED	\$ CHG	
10.1200.000.640.2	SPED BOOKS MS	\$1,820.20	\$2,300.00	\$404.28	\$2,300.00	\$1,500.00			(\$800.00)	-34.78%
10.1200.000.730.2	SPED EQUIPMENT MS	\$388.83	\$2,100.00	\$3,993.89	\$0.00	\$0.00			\$0.00	N/A
10.1200.000.810.2	SPED DUES & FEES MS	\$0.00	\$650.00	\$30.00	\$555.00	\$555.00			\$0.00	0.00%
10.1200.050.110.2	ALT PROGRAM MS - TEACHER SALARY	\$58,499.11	\$60,129.00	\$61,332.00	\$64,435.00	\$150,429.00			\$85,994.00	133.46%
10.1200.050.211.2	ALT PROGRAM MS - HEALTH INS	\$7,190.10	\$8,896.54	\$8,791.88	\$9,275.21	\$40,428.06			\$31,152.85	335.87%
10.1200.050.212.2	ALT PROGRAM MS - DENTAL INS	\$574.68	\$565.92	\$565.92	\$574.68	\$2,721.36			\$2,146.68	373.54%
10.1200.050.213.2	ALT PROGRAM MS - LIFE INS	\$96.00	\$96.00	\$96.00	\$96.00	\$192.00			\$96.00	100.00%
10.1200.050.214.2	ALT PROGRAM MS - LTD	\$128.44	\$132.28	\$134.94	\$141.76	\$328.74			\$186.98	131.90%
10.1200.050.220.2	ALT PROGRAM MS - FICA	\$4,370.42	\$4,599.87	\$4,572.28	\$4,929.28	\$11,507.82			\$6,578.54	133.46%
10.1200.050.230.2	ALT PROGRAM MS - NHRS	\$12,296.46	\$12,639.12	\$12,892.02	\$12,655.03	\$29,543.85			\$16,888.82	133.46%
10.1200.050.610.2	ALT PROGRAM MS - SUPPLIES	\$629.39	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00			\$0.00	0.00%
10.1200.050.640.2	ALT PROGRAM MS - BOOKS	\$1,779.67	\$1,200.00	\$480.71	\$1,200.00	\$1,000.00			(\$200.00)	-16.67%
10.1200.090.110.2	SUMMER PROG SALARY MS	\$3,745.00	\$9,000.00	\$3,543.75	\$7,500.00	\$6,000.00			(\$1,500.00)	-20.00%
10.1200.090.111.2	SUMMER PROGRAM - PARA	\$791.89	\$1,000.00	\$1,660.00	\$1,500.00	\$1,500.00			\$0.00	0.00%
10.1200.090.113.2	SUMMER PROGRAM - RELATED SERVICES	\$0.00	\$0.00	\$210.00	\$2,000.00	\$2,000.00			\$0.00	0.00%
10.1200.090.220.2	FICA & MEDICARE	\$344.64	\$765.00	\$410.73	\$845.00	\$459.00			(\$386.00)	-45.68%
10.1200.090.230.2	NH RETIREMENT	\$787.20	\$1,500.00	\$789.03	\$1,500.00	\$1,178.00			(\$322.00)	-21.47%
Func: SPECIAL EDUCATION - 1200		\$918,987.31	\$1,353,729.42	\$1,153,374.30	\$1,347,954.66	\$1,193,497.51			(\$154,457.15)	-11.46%
10.1400.000.110.2	ACTIVITY SALARY MS	\$2,700.00	\$8,000.00	\$3,225.00	\$8,175.00	\$6,000.00			(\$2,175.00)	-26.61%
10.1400.000.220.2	ACTIVITY FICA MS	\$198.38	\$612.00	\$237.25	\$625.39	\$459.00			(\$166.39)	-26.61%
10.1400.000.230.2	ACTIVITY NHRS MS	\$567.53	\$1,718.00	\$567.55	\$1,605.57	\$1,178.00			(\$427.57)	-26.63%
10.1400.000.330.2	MS AFTER SCHOOL - DISTRICT	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00			(\$20,000.00)	-100.00%
10.1400.020.110.2	COACHES SALARY - MS	\$10,500.00	\$12,000.00	\$15,000.00	\$13,500.00	\$3,000.00			\$0.00	0.00%
10.1400.020.113.2	ATHLETIC DIRECTOR - MS	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00			\$0.00	0.00%
10.1400.020.220.2	ATHLETIC FICA - MS	\$1,023.68	\$0.00	\$1,141.90	\$1,032.75	\$1,262.00			\$229.25	22.20%
10.1400.020.230.2	ATHLETIC NHRS - MS	\$1,891.80	\$0.00	\$736.40	\$0.00	\$589.00			\$589.00	N/A
10.1400.020.330.2	ATHLETICS REFEREES & TRAINER -MS	\$4,275.00	\$8,000.00	\$3,846.48	\$6,000.00	\$5,500.00			(\$500.00)	-8.33%
10.1400.020.610.2	ATHLETIC SUPPLIES - MS	\$4,333.94	\$6,000.00	\$7,600.00	\$5,000.00	\$5,000.00			\$0.00	0.00%
10.1400.020.810.2	ACTIVITY DUES & FEES MS	\$1,500.00	\$500.00	\$475.00	\$750.00	\$1,000.00			\$250.00	33.33%
10.1400.153.110.2	MS After School - TEACHER SALARY	\$0.00	\$0.00	\$3,972.50	\$0.00	\$6,930.00			\$6,930.00	N/A
10.1400.153.111.2	MS After School - PARA SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$1,950.00			\$1,950.00	N/A
10.1400.153.113.2	MS After School - ADMIN SALARY	\$0.00	\$0.00	\$5,520.60	\$0.00	\$5,631.00			\$5,631.00	N/A
10.1400.153.211.2	MS After School - HEALTH	\$0.00	\$0.00	(\$0.20)	\$0.00	\$1,301.00			\$1,301.00	N/A
10.1400.153.220.2	MS After School - FICA	\$0.00	\$0.00	\$471.45	\$0.00	\$1,110.00			\$1,110.00	N/A
10.1400.153.230.2	MS After School - NHRS	\$0.00	\$0.00	\$835.02	\$0.00	\$1,361.00			\$1,361.00	N/A
10.1400.153.610.2	MS After School - SUPPLIES	\$0.00	\$0.00	\$1,301.23	\$0.00	\$1,717.00			\$1,717.00	N/A
Func: ACTIVITIES & ATHLETICS - 1400		\$49,990.33	\$59,830.00	\$44,930.18	\$59,688.71	\$57,488.00			(\$2,200.71)	-3.69%
10.2120.000.110.2	GUIDANCE SALARY MS	\$59,109.50	\$58,378.00	\$60,683.50	\$65,358.00	\$67,724.00			\$2,366.00	3.62%
10.2120.000.213.2	GUIDANCE LIFE INSURANCE MS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00			\$0.00	0.00%

Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.2120.000.214.2	LONG TERM DISABILITY	\$124.78	\$128.43	\$131.03	\$137.63	\$144.59	\$6.96	5.06%
10.2120.000.220.2	GUIDANCE FICA MS	\$4,521.85	\$4,465.92	\$4,642.22	\$4,999.89	\$5,180.89	\$181.00	3.62%
10.2120.000.230.2	GUIDANCE NH RETIREMENT MS	\$12,424.81	\$12,271.06	\$12,755.67	\$12,836.31	\$13,301.19	\$464.88	3.62%
10.2120.000.330.2	GUIDANCE PROF SERVICES MS	\$129.00	\$1,000.00	\$0.00	\$500.00	\$1,000.00	\$500.00	100.00%
10.2120.000.610.2	GUIDANCE SUPPLIES MS	\$494.53	\$1,000.00	\$932.32	\$500.00	\$750.00	\$250.00	50.00%
<b>Func: GUIDANCE - 2120</b>		<b>\$76,900.47</b>	<b>\$77,339.41</b>	<b>\$79,240.74</b>	<b>\$84,427.83</b>	<b>\$88,196.67</b>	<b>\$3,768.84</b>	<b>4.46%</b>
10.2130.000.110.2	NURSE SALARY MS	\$59,499.61	\$60,992.00	\$62,212.00	\$65,359.00	\$66,666.00	\$1,307.00	2.00%
10.2130.000.211.2	NURSE HEALTH INS MS	\$19,413.80	\$24,020.69	\$23,738.10	\$25,043.96	\$29,501.54	\$4,457.58	17.80%
10.2130.000.212.2	NURSE DENTAL INSURANCE MS	\$2,024.52	\$1,994.16	\$1,994.16	\$2,024.52	\$2,119.68	\$95.16	4.70%
10.2130.000.213.2	NURSE LIFE INSURANCE MS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2130.000.214.2	LONG TERM DISABILITY	\$130.26	\$134.18	\$136.78	\$143.79	\$146.67	\$2.88	2.00%
10.2130.000.220.2	NURSE FICA MS	\$4,259.62	\$4,665.88	\$4,413.26	\$4,999.97	\$5,099.95	\$99.98	2.00%
10.2130.000.230.2	NURSE NH RETIREMENT MS	\$12,506.81	\$12,820.52	\$13,076.96	\$12,836.51	\$13,093.20	\$256.69	2.00%
10.2130.000.330.2	NURSE PROF SERVICES MS	\$446.00	\$462.50	\$464.00	\$500.00	\$500.00	\$0.00	0.00%
10.2130.000.610.2	NURSE SUPPLIES MS	\$996.22	\$1,500.00	\$1,488.81	\$1,500.00	\$2,000.00	\$500.00	33.33%
<b>Func: NURSE - 2130</b>		<b>\$99,372.84</b>	<b>\$106,685.93</b>	<b>\$107,620.07</b>	<b>\$112,503.75</b>	<b>\$119,223.04</b>	<b>\$6,719.29</b>	<b>5.97%</b>
10.2140.000.113.2	PSYCH SALARY MS	\$39,331.86	\$40,427.50	\$40,427.61	\$41,236.05	\$42,061.00	\$824.95	2.00%
10.2140.000.211.2	PSYCH HEALTH INSURANCE MS	\$9,694.01	\$12,010.35	\$12,010.35	\$12,671.05	\$14,926.38	\$2,255.33	17.80%
10.2140.000.212.2	PSYCH DENTAL INSURANCE MS	\$1,012.37	\$997.08	\$997.08	\$1,012.26	\$1,059.84	\$47.58	4.70%
10.2140.000.213.2	PSYCH LIFE INSURANCE MS	\$48.00	\$48.00	\$48.00	\$48.00	\$48.00	\$0.00	0.00%
10.2140.000.214.2	LONG TERM DISABILITY	\$86.33	\$88.08	\$88.93	\$90.72	\$92.53	\$1.81	2.00%
10.2140.000.220.2	PSYCH FICA MS	\$2,799.09	\$3,092.71	\$2,868.46	\$3,154.56	\$3,217.66	\$63.10	2.00%
10.2140.000.230.2	PSYCH NH RETIREMENT MS	\$8,267.51	\$8,497.86	\$8,497.84	\$8,098.76	\$8,260.78	\$162.02	2.00%
10.2140.000.610.2	PSYCH SUPPLIES MS	\$384.93	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
<b>Func: PSYCHOLOGICAL - 2140</b>		<b>\$61,624.10</b>	<b>\$65,661.58</b>	<b>\$64,938.27</b>	<b>\$66,811.40</b>	<b>\$70,166.19</b>	<b>\$3,354.79</b>	<b>5.02%</b>
10.2150.000.113.2	SPEECH SALARY MS	\$82,602.87	\$84,744.15	\$83,510.01	\$85,180.20	\$85,181.00	\$0.80	0.00%
10.2150.000.211.2	SPEECH HEALTH INSURANCE MS	\$19,386.80	\$24,020.69	\$24,020.69	\$25,342.10	\$29,852.75	\$4,510.65	17.80%
10.2150.000.212.2	SPEECH DENTAL INSURANCE MS	\$2,024.52	\$1,994.16	\$1,994.16	\$2,024.52	\$2,119.68	\$95.16	4.70%
10.2150.000.213.2	SPEECH LIFE INSURANCE MS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2150.000.214.2	LONG TERM DISABILITY	\$180.97	\$184.63	\$183.81	\$187.40	\$187.40	\$0.00	0.00%
10.2150.000.220.2	SPEECH FICA MS	\$5,957.17	\$6,482.93	\$6,024.47	\$6,516.28	\$6,516.34	\$0.06	0.00%
10.2150.000.230.2	SPEECH NH RETIREMENT MS	\$17,363.13	\$17,813.22	\$17,553.90	\$16,729.39	\$16,729.55	\$0.16	0.00%
10.2150.000.231.2	4038	\$0.00	\$0.00	\$884.81	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2150.000.610.2	SPEECH SUPPLIES MS	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
<b>Func: SPEECH/LANGUAGE - 2150</b>		<b>\$127,611.46</b>	<b>\$135,835.78</b>	<b>\$134,267.85</b>	<b>\$137,575.89</b>	<b>\$142,182.72</b>	<b>\$4,606.83</b>	<b>3.35%</b>
10.2160.000.610.2	OT & PT SUPPLIES MS	\$339.90	\$500.00	\$47.17	\$500.00	\$500.00	\$0.00	0.00%
<b>Func: OCC &amp; PHYS THERAPY - 2160</b>		<b>\$339.90</b>	<b>\$500.00</b>	<b>\$47.17</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	

Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.2220.000.110.2	MEDIA LIBRARY SALARY MS	\$76,348.22	\$76,261.00	\$81,385.83	\$81,249.00	\$73,343.00	(\$7,906.00)	-9.73%
10.2220.000.211.2	MEDIA /LIBRARY HEALTH INS MS	\$14,380.29	\$17,793.08	\$17,583.75	\$18,551.03	\$21,853.04	\$3,302.01	17.80%
10.2220.000.212.2	MEDIA /LIBRARY DENTAL INS MS	\$1,111.32	\$1,094.52	\$1,094.52	\$1,111.32	\$2,119.68	\$1,008.36	90.74%
10.2220.000.213.2	MEDIA /LIBRARY LIFE INS MS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2220.000.214.2	LONG TERM DISABILITY	\$162.75	\$167.77	\$165.89	\$178.75	\$159.15	(\$19.60)	-10.97%
10.2220.000.220.2	MEDIA /LIBRARY FICA MS	\$5,634.26	\$5,833.97	\$5,976.10	\$6,215.56	\$5,610.74	(\$604.82)	-9.73%
10.2220.000.230.2	MEDIA /LIBRARY NH RETIRE MS	\$16,048.39	\$16,030.06	\$16,656.34	\$15,957.30	\$14,404.16	(\$1,553.14)	-9.73%
10.2220.000.430.2	MEDIA /LIBRARY REPAIRS MS	\$415.48	\$500.00	\$425.57	\$450.00	\$0.00	(\$450.00)	-100.00%
10.2220.000.610.2	MEDIA/LIBRARY SUPPLIES MS	\$804.33	\$1,000.00	\$999.39	\$1,500.00	\$2,000.00	\$500.00	33.33%
10.2220.000.640.2	MEDIA/LIBRARY BOOKS MS	\$7,662.12	\$8,000.00	\$7,528.89	\$8,000.00	\$7,500.00	(\$500.00)	-6.25%
10.2220.000.730.2	MEDIA/LIBRARY EQUIPMENT MS	\$298.15	\$500.00	\$495.95	\$0.00	\$0.00	\$0.00	N/A
<b>Func: MEDIA / LIBRARY - 2220</b>		<b>\$122,961.31</b>	<b>\$127,276.40</b>	<b>\$132,408.23</b>	<b>\$133,308.96</b>	<b>\$127,085.77</b>	<b>(\$6,223.19)</b>	<b>-4.67%</b>
10.2410.000.111.2	OFFICE SALARY MS	\$63,562.43	\$65,031.86	\$67,531.11	\$80,582.66	\$83,550.00	\$2,967.34	3.68%
10.2410.000.113.2	PRINCIPAL SALARY MS	\$183,846.46	\$188,318.48	\$188,318.48	\$193,026.44	\$194,731.00	\$1,704.56	0.88%
10.2410.000.211.2	PRINCIPAL OFFICE HEALTH INS MS	\$32,542.65	\$50,710.31	\$50,710.31	\$72,271.80	\$74,079.16	\$1,807.36	2.50%
10.2410.000.212.2	PRINCIPAL OFFICE DENTAL INS MS	\$3,541.91	\$3,654.60	\$3,654.60	\$4,821.84	\$4,486.56	(\$335.28)	-6.95%
10.2410.000.213.2	PRINCIPAL OFFICE LIFE INS MS	\$241.80	\$249.60	\$249.60	\$307.20	\$307.20	\$0.00	0.00%
10.2410.000.214.2	PRINCIPAL MS LTD	\$504.08	\$517.42	\$514.83	\$592.64	\$589.69	(\$2.95)	-0.50%
10.2410.000.220.2	PRINCIPAL OFFICE FICA MS	\$17,951.46	\$19,381.30	\$18,506.15	\$20,471.08	\$21,288.13	\$817.05	3.99%
10.2410.000.230.2	PRINCIPAL OFFICE NH RETIRE MS	\$45,374.45	\$46,303.63	\$46,539.60	\$50,310.93	\$49,550.02	(\$760.91)	-1.51%
10.2410.000.534.2	PRINCIPAL OFFICE POSTAGE MS	\$1,952.84	\$4,000.00	\$1,581.09	\$3,000.00	\$2,000.00	(\$1,000.00)	-33.33%
10.2410.000.550.2	PRINCIPAL OFFICE PRINTING MS	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.2410.000.580.2	PRINCIPAL OFFICE TRAVEL MS	\$0.00	\$500.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
10.2410.000.610.2	PRINCIPAL OFFICE SUPPLIES MS	\$0.00	\$0.00	\$542.25	\$3,750.00	\$4,000.00	\$250.00	6.67%
10.2410.000.810.2	PRINCIPAL OFFICE DUES & FEES MS	\$1,390.00	\$2,500.00	\$2,454.96	\$1,800.00	\$1,400.00	(\$400.00)	-22.22%
<b>Func: PRINCIPAL OFFICE - 2410</b>		<b>\$350,908.08</b>	<b>\$381,667.20</b>	<b>\$380,602.98</b>	<b>\$431,184.59</b>	<b>\$436,231.76</b>	<b>\$5,047.17</b>	<b>1.17%</b>
10.2722.000.510.2	TRANS SPED TO FROM SCHOOL - MS	\$0.00	\$0.00	\$22,880.00	\$52,000.00	\$0.00	(\$52,000.00)	-100.00%
10.2724.000.510.2	TRANS ATHLETICS - MS	\$6,227.63	\$10,000.00	\$3,837.08	\$8,500.00	\$7,500.00	(\$1,000.00)	-11.76%
10.2725.000.510.2	TRANS FIELD TRIPS MS	\$7,718.84	\$15,000.00	\$12,411.76	\$15,000.00	\$15,000.00	\$0.00	0.00%
<b>Func: TRANSPORTATION - 2720</b>		<b>\$13,946.47</b>	<b>\$25,000.00</b>	<b>\$39,128.84</b>	<b>\$75,500.00</b>	<b>\$22,500.00</b>	<b>(\$53,000.00)</b>	<b>-70.20%</b>
<b>GRAND TOTAL</b>		<b>\$3,770,448.60</b>	<b>\$4,368,805.54</b>	<b>\$4,204,954.43</b>	<b>\$4,615,646.14</b>	<b>\$4,426,619.04</b>	<b>(\$189,027.10)</b>	<b>-4.10%</b>



## Hillsboro-Deering High School

Hillsboro-Deering High School continues to have the grades with the largest enrollment across the district. In 2023-2024 the high school was left with two unfilled math teaching positions due to late resignations and a very tight hiring landscape. Several other area high schools were also unable to staff math positions this year. The proposed FY25 repurposes one of those positions as part of the overall look at staffing across the district. Currently all math teachers are teaching an extra course, and that is not sustainable. The needs of students make it essential to conduct a search to fill the remaining opening.

Through the support of the Project Aware Grant and as part of the overall implementation of a Multi-Tiered System of Supports for Behavior (MTSS-B), H-DHS developed the Hillcat Zone program. The Hillcat Zone provides Tier 1 and Tier 2 services to support the social, emotional, and behavioral needs of students. The Zone staff member supports and coaches students with their academic and behavioral needs, and also supervises the in-school intervention program. The Project Aware Grant supported the full cost of this program in FY22 and FY23, and 50% of the cost in FY24. As the grant winds down one of the repurposed positions will shift the full cost to the operating budget beginning in FY25. Data shows that 75% of the H-DHS student population accesses the program's support.

Providing students with hands-on, career and technical skills based programming is a priority of the SAU 34 Strategic Plan. The high school continues to partner with the middle school to create opportunities for students, utilizing the experience and expertise of current staff to offer foods classes each semester to grades 9-12. These classes draw significant student interest and are some of the most requested within the program of studies. These classes utilize the kitchen lab space at the middle school. Two sections of Wood Technology for high school students are offered each semester in the middle school woodshop, taught by the MS Tech Ed teacher. In addition, the high school World Language program offers eighth-grade students an introduction to world languages class specifically for them at the high school. In alignment with the Strategic Plan, the high school will continue to strengthen and expand valuable hands-on, career and technical skill based programming for students in grades 6-12.

Over the past decade the high school has prioritized building and maintaining positive, productive relationships with area colleges and post-secondary institutions. This collaboration provides students the opportunity to earn college credits while still in high school through dual-enrollment and Project Running Start courses. 92 students (25%) at Hillsboro-Deering High School are currently enrolled in these courses. Furthermore, 73 students (20%) are currently enrolled in our Advanced Placement (AP) courses.

The Hillsboro-Deering High School Athletic Department proposed FY25 budget shows an overall decrease from the approved FY24 budget. Hillsboro-Deering High School continues to co-op with John Stark Regional High School for both girls and boys lacrosse. A careful examination of participation trends over the past six years across all athletic offerings has led to a proposed budget that can support all current student interest and participation. The 2023 season marked the end of the cooperative with Hopkinton High School for football with 28 Hillsboro-Deering students playing and only 5 from Hopkinton. The RedHawks organization is donating all of their equipment and supplies to Hillsboro-Deering, who will play in division four starting in the fall of 2024.

The overall proposed FY 25 budget for the high school shows an increase of \$44,860.54 compared to the FY24 approved budget, the drivers for that are repurposing the math position to another area of the budget and the movement of students to the high school. In total, the discretionary budget lines are pretty much level when compared to the approved FY24 budget.

### High School Staffing History

Positions in FTEs	H-D High School				
	2019-20	2020-21	2021-22	2022-23	2023-24
Regular Ed Teachers	30	29.5	28.6	29.8	27.8
Special Ed Teachers	6	6	4	6	6
Regular Ed Paras					
Special Ed Paras	9	8	7	7	6
Principals	1	1	1	1	1
Assistant Principals	1	1	1	1	1
Instructional Coordinators/ Supervisors (new in 20-21)		2	2	2	2
School (Guidance) Counselors	3	3	3	3	3
Librarians	1	1	1	1	1
Library/Media Support Staff					
Non-Teaching Professionals	5.5	4.1	4.7	5.2	2.5
Clerical Support	4	4	4	4	4
Other Support Staff	4.6	4.2	4.2	3.9	5.1
<b>Grand Total</b>	<b>65.1</b>	<b>63.8</b>	<b>60.5</b>	<b>63.9</b>	<b>59.4</b>

- Source: NH DOE (A12B) Class and Staffing Form



# Hillsboro-Deering High School Report

Account	Object Description	FY 2022 ACTUAL		FY 2023		FY 2024		FY 2025		% CHG
				APPROVED	FY 2023 ACTUAL	APPROVED		PROPOSED	\$ CHG	
10.1100.000.110.3	TEACHER SALARY HS	\$1,807,500.72	\$0.00	\$1,892,298.41	\$1,982,559.54	\$2,048,483.50	\$1,983,554.50	(\$64,929.00)	-3.17%	
10.1100.000.112.3	TUTORING HS	\$0.00	\$0.00	\$4,500.00	\$8,872.50	\$21,300.00	\$12,500.00	(\$8,800.00)	-41.31%	
10.1100.000.113.3	TUTORING AND ACADEMIC COACHING	\$0.00	\$0.00	\$0.00	\$0.00	\$23,372.76	\$47,681.00	\$24,308.24	104.00%	
10.1100.000.120.3	SUBSTITUTES HS	\$34,769.11	\$0.00	\$46,500.00	\$53,301.00	\$46,500.00	\$46,500.00	\$0.00	0.00%	
10.1100.000.130.3	INSTRUCTIONAL STIPENDS - HS	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$13,800.00	\$12,600.00	1050.00%	
10.1100.000.211.3	HEALTH INSURANCE HS	\$330,293.60	\$0.00	\$420,120.66	\$423,624.01	\$458,224.49	\$504,886.27	\$46,661.78	10.18%	
10.1100.000.212.3	DENTAL INSURANCE HS	\$35,911.94	\$0.00	\$35,936.59	\$37,369.56	\$38,795.31	\$39,361.63	\$566.32	1.46%	
10.1100.000.213.3	LIFE INSURANCE HS	\$2,423.19	\$0.00	\$2,535.92	\$2,603.34	\$2,678.95	\$2,496.55	(\$182.40)	-6.81%	
10.1100.000.214.3	LTD HS	\$3,777.43	\$0.00	\$4,091.43	\$4,093.86	\$4,548.45	\$4,049.38	(\$499.07)	-10.97%	
10.1100.000.220.3	FICA HS	\$135,308.72	\$0.00	\$140,038.54	\$149,829.03	\$161,289.29	\$159,948.36	(\$1,340.93)	-0.83%	
10.1100.000.230.3	NH RETIREMENT HS	\$374,143.52	\$0.00	\$384,785.46	\$415,607.83	\$406,912.54	\$391,331.60	(\$15,580.94)	-3.83%	
10.1100.000.240.3	TRAINING HS	\$2,122.99	\$0.00	\$2,500.00	\$2,458.26	\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%	
10.1100.000.330.3	PROFESSIONAL SERVICES HS	\$14,694.64	\$0.00	\$0.00	\$15,170.47	\$10,000.00	\$10,000.00	\$0.00	0.00%	
10.1100.000.430.3	REPAIRS & MAINTENANCE HS	\$600.00	\$0.00	\$2,300.00	\$1,892.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
10.1100.000.534.3	POSTAGE HS	\$551.88	\$0.00	\$6,000.00	\$16.72	\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%	
10.1100.000.560.3	TUITION - HIGH SCHOOL	\$5,882.76	\$0.00	\$10,000.00	\$21,720.77	\$32,000.00	\$10,000.00	(\$22,000.00)	-68.75%	
10.1100.000.561.3	TUITION - FOSTER/COURT PLACEMENTS HS	\$0.00	\$0.00	\$0.00	\$6,732.88	\$0.00	\$23,500.00	\$23,500.00	N/A	
10.1100.000.580.3	TRAVEL HS	\$852.51	\$0.00	\$1,500.00	\$1,468.48	\$1,500.00	\$4,500.00	\$3,000.00	200.00%	
10.1100.000.591.3	FIELD TRIP ADMISSIONS HS	\$892.23	\$0.00	\$1,875.00	\$803.58	\$1,500.00	\$2,250.00	\$750.00	50.00%	
10.1100.000.610.3	SUPPLIES HS	\$81,809.91	\$0.00	\$64,751.00	\$68,721.36	\$64,751.00	\$74,751.00	\$10,000.00	15.44%	
10.1100.000.640.3	BOOKS HS	\$10,735.36	\$0.00	\$12,153.00	\$8,385.06	\$10,175.00	\$9,770.00	(\$405.00)	-3.98%	
10.1100.000.730.3	FURNITURE & FIXTURES HS	\$6,606.85	\$0.00	\$11,000.00	\$10,805.81	\$6,775.00	\$7,000.00	\$225.00	3.32%	
10.1100.000.810.3	DUES & FEES HS	\$5,802.49	\$0.00	\$8,990.00	\$9,352.00	\$2,500.00	\$6,000.00	\$3,500.00	140.00%	
10.1100.000.890.3	ACADEMIC EXCELLENCE HS	\$11,700.95	\$0.00	\$15,000.00	\$8,404.84	\$16,500.00	\$16,500.00	\$0.00	0.00%	
10.1100.050.110.3	ALT PROGRAM HS - TEACHER SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$257,986.00	\$257,986.00	N/A	
10.1100.050.111.3	ALT PROGRAM HS - PARAS SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,274.29	\$17,274.29	N/A	
10.1100.050.113.3	ALT PROGRAM HS - NON UNION SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,304.88	\$96,304.88	N/A	
10.1100.050.211.3	ALT PROGRAM HS - HEALTH INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,116.27	\$81,116.27	N/A	
10.1100.050.212.3	ALT PROGRAM HS - DENTAL INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,402.88	\$5,402.88	N/A	
10.1100.050.213.3	ALT PROGRAM HS - LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$384.00	\$384.00	N/A	
10.1100.050.214.3	ALT PROGRAM HS - LTD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$744.14	\$744.14	N/A	
10.1100.050.220.3	ALT PROGRAM HS - FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,423.96	\$28,423.96	N/A	
10.1100.050.230.3	ALT PROGRAM NH RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,814.88	\$67,814.88	N/A	
10.1100.050.330.3	ALT PROGRAM HS - PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	N/A	
10.1100.050.580.3	ALT PROGRAM HS - TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	N/A	
10.1100.050.610.3	ALT PROGRAM HS - SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,750.00	\$5,750.00	N/A	
10.1100.050.640.3	ALT PROGRAM HS - BOOKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	N/A	
10.1100.050.810.3	ALT PROGRAM HS - DUES & FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$555.00	\$555.00	N/A	
Func: REGULAR INSTRUCTION - 1100		\$2,866,380.80		\$3,068,076.01	\$3,233,792.90	\$3,365,506.29	\$3,950,636.59	\$585,130.30	17.39%	

Account	Object Description	FY 2022 ACTUAL		FY 2023		FY 2023 ACTUAL		FY 2024		FY 2025	
				APPROVED				APPROVED		PROPOSED	% CHG
10.1200.000.110.3	SPED TEACHER HS	\$216,592.33		\$385,507.00		\$302,069.53		\$366,415.00		\$293,678.00	(\$72,737.00)
10.1200.000.111.3	SPED PARA HS	\$183,836.03		\$177,781.54		\$161,927.32		\$189,689.23		\$203,748.90	\$14,059.67
10.1200.000.112.3	SPED TUTORING HS	\$0.00		\$0.00		\$0.00		\$2,500.00		\$1,000.00	(\$1,500.00)
10.1200.000.113.3	SPED TRANSITION SPECIALIST HS	\$0.00		\$40,126.24		\$0.00		\$34,125.00		\$0.00	(\$34,125.00)
10.1200.000.114.3	SPED NON UNION SALARY HS	\$85,114.22		\$87,418.16		\$87,418.31		\$89,166.68		\$95,950.00	\$6,783.32
10.1200.000.120.3	SPED SUBSTITUTES HS	\$11,334.04		\$0.00		\$14,385.50		\$10,000.00		\$13,000.00	\$3,000.00
10.1200.000.211.3	SPED HEALTH INSURANCE HS	\$139,583.92		\$238,427.40		\$170,467.77		\$194,708.20		\$207,122.37	\$12,414.17
10.1200.000.212.3	SPED DENTAL INS HS	\$13,587.82		\$18,977.82		\$13,601.65		\$14,823.06		\$16,121.28	\$1,298.22
10.1200.000.213.3	SPED LIFE INSURANCE HS	\$796.75		\$1,008.00		\$809.50		\$892.80		\$912.00	\$19.20
10.1200.000.214.3	LONG TERM DISABILITY	\$1,003.08		\$1,345.38		\$1,129.50		\$1,184.80		\$1,169.38	(\$15.42)
10.1200.000.220.3	SPED FICA HS	\$35,866.35		\$46,848.23		\$40,910.91		\$53,841.14		\$46,549.37	(\$7,291.77)
10.1200.000.230.3	SPED NH RETIREMENT HS	\$62,064.67		\$91,177.29		\$82,280.51		\$78,263.37		\$73,773.25	(\$4,490.12)
10.1200.000.330.3	SPED PROFESSIONAL SERVICES HS	\$27,485.23		\$10,000.00		\$2,221.35		\$2,030.00		\$9,875.00	\$7,845.00
10.1200.000.534.3	SPED POSTAGE HS	\$90.55		\$500.00		\$40.13		\$250.00		\$200.00	(\$50.00)
10.1200.000.560.3	SPED OUT OF DISTRICT TUITION HS	\$147,201.98		\$162,900.00		\$218,917.41		\$276,331.00		\$187,040.00	(\$89,291.00)
10.1200.000.580.3	SPED TRAVEL HS	\$0.00		\$0.00		\$1,100.00		\$0.00		\$0.00	\$0.00
10.1200.000.610.3	SPED SUPPLIES HS	\$522.92		\$750.00		\$1,050.84		\$2,250.00		\$1,250.00	(\$1,000.00)
10.1200.000.640.3	SPED BOOKS HS	\$143.85		\$250.00		\$79.99		\$250.00		\$250.00	\$0.00
10.1200.000.730.3	SPED EQUIPMENT HS	\$680.62		\$1,532.98		\$0.00		\$0.00		\$0.00	\$0.00
10.1200.000.810.3	SPED DUES & FEES HS	\$0.00		\$650.00		\$0.00		\$555.00		\$555.00	\$0.00
10.1200.050.110.3	ALT PROGRAM HS - TEACHER SALARY	\$232,254.62		\$230,864.00		\$237,783.68		\$248,322.00		\$63,809.00	(\$184,513.00)
10.1200.050.111.3	ALT PROGRAM HS - PARAS SALARY	\$9,841.87		\$10,542.78		\$13,860.00		\$13,574.40		\$0.00	(\$13,574.40)
10.1200.050.113.3	ALT PROGRAM HS - NON UNION SALARY	\$90,112.05		\$92,116.57		\$92,116.57		\$94,419.49		\$0.00	(\$94,419.49)
10.1200.050.120.3	ALT PROGRAM HS - SUBSTITUTES	\$2,301.00		\$0.00		\$1,875.00		\$0.00		\$0.00	\$0.00
10.1200.050.211.3	ALT PROGRAM HS - HEALTH INS	\$50,942.89		\$65,834.46		\$65,269.28		\$68,859.80		\$10,926.52	(\$57,933.28)
10.1200.050.212.3	ALT PROGRAM HS - DENTAL INS	\$5,160.36		\$5,082.84		\$5,082.84		\$5,160.36		\$601.68	(\$4,558.68)
10.1200.050.213.3	ALT PROGRAM HS - LIFE INS	\$384.00		\$384.00		\$384.00		\$384.00		\$96.00	(\$288.00)
10.1200.050.214.3	ALT PROGRAM HS - LTD	\$671.06		\$709.57		\$695.16		\$754.03		\$140.38	(\$613.65)
10.1200.050.220.3	ALT PROGRAM HS - FICA	\$24,717.50		\$25,514.54		\$25,438.67		\$27,258.16		\$4,881.39	(\$22,376.77)
10.1200.050.230.3	ALT PROGRAM NH RETIREMENT	\$66,029.22		\$67,796.06		\$67,626.65		\$67,314.43		\$12,532.09	(\$54,782.34)
10.1200.050.330.3	ALT PROGRAM HS - PROFESSIONAL SERVICES	\$0.00		\$11,000.00		\$5,346.00		\$13,000.00		\$0.00	(\$13,000.00)
10.1200.050.580.3	ALT PROGRAM HS - TRAVEL	\$1,678.33		\$3,000.00		\$1,623.62		\$3,000.00		\$0.00	(\$3,000.00)
10.1200.050.610.3	ALT PROGRAM HS - SUPPLIES	\$4,081.19		\$4,150.00		\$3,778.72		\$4,150.00		\$0.00	(\$4,150.00)
10.1200.050.640.3	ALT PROGRAM HS - BOOKS	\$740.44		\$1,500.00		\$458.97		\$3,500.00		\$0.00	(\$3,500.00)
10.1200.050.730.3	ALT PROGRAM HS - EQUIPMENT	\$465.34		\$2,880.00		\$1,839.74		\$1,600.00		\$0.00	(\$1,600.00)
10.1200.050.810.3	ALT PROGRAM HS - DUES & FEES	\$0.00		\$800.00		\$0.00		\$555.00		\$0.00	(\$555.00)
10.1200.090.110.3	SUMMER PROG SALARY HS	\$1,260.00		\$2,500.00		\$2,415.00		\$2,000.00		\$2,500.00	\$500.00
10.1200.090.111.3	SUMMER PROGRAM - PARA	\$1,050.99		\$1,500.00		\$1,620.00		\$1,500.00		\$1,500.00	\$0.00
10.1200.090.113.3	SUMMER PROGRAM - RELATED SERVICES	\$0.00		\$0.00		\$0.00		\$2,000.00		\$1,000.00	(\$1,000.00)
10.1200.090.220.3	FICA & MEDICARE	\$176.79		\$306.00		\$307.27		\$425.00		\$191.00	(\$234.00)
10.1200.090.230.3	NH RETIREMENT	\$264.85		\$299.04		\$507.64		\$400.00		\$491.00	\$91.00

Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.1200.210.110.3	LIFE SKILLS HS - TEACHER SALARY	\$74,434.00	\$76,261.00	\$78,595.00	\$80,249.00	\$82,733.00	\$2,484.00	3.10%
10.1200.210.211.3	LIFE SKILLS HS - HEALTH INS	\$19,413.80	\$24,020.69	\$23,738.10	\$25,043.96	\$10,926.52	(\$14,117.44)	-56.37%
10.1200.210.212.3	LIFE SKILLS HS - DENTAL INS	\$2,024.52	\$1,994.16	\$1,994.16	\$2,024.52	\$601.68	(\$1,422.84)	-70.28%
10.1200.210.213.3	LIFE SKILLS HS - LIFE INS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.1200.210.214.3	LONG TERM DISABILITY	\$158.06	\$167.77	\$165.89	\$176.55	\$179.81	\$3.26	1.85%
10.1200.210.220.3	LIFE SKILLS HS - FICA	\$5,302.43	\$5,833.97	\$5,532.95	\$6,139.06	\$6,329.08	\$190.02	3.10%
10.1200.210.230.3	LIFE SKILLS HS - NHRS	\$15,646.02	\$16,030.06	\$16,446.01	\$15,760.90	\$16,248.36	\$487.46	3.09%
10.1200.210.610.3	LIFE SKILLS HS - SUPPLIES	\$1,534.44	\$1,500.00	\$1,550.99	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
10.1200.210.640.3	LIFE SKILLS HS - BOOKS	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Func: SPECIAL EDUCATION - 1200		\$1,536,646.13	\$1,918,083.55	\$1,754,558.13	\$2,006,641.94	\$1,370,678.06	(\$635,963.88)	-31.69%
10.1300.000.560.3	VOCATIONAL TUITION HS	\$60,000.00	\$60,000.00	\$52,986.08	\$50,000.00	\$50,000.00	\$0.00	0.00%
Func: VOCATIONAL EDUCATION - 1300		\$60,000.00	\$60,000.00	\$52,986.08	\$50,000.00	\$50,000.00	\$0.00	0.00%
10.1400.000.110.3	ACTIVITY SALARY HS	\$25,575.00	\$25,575.00	\$27,825.00	\$31,425.00	\$31,425.00	\$0.00	0.00%
10.1400.000.211.3	HEALTH INSURANCE	\$0.00	\$0.00	\$60.84	\$0.00	\$0.00	\$0.00	N/A
10.1400.000.212.3	DENTAL INSURANCE	\$0.00	\$0.00	\$3.92	\$0.00	\$0.00	\$0.00	N/A
10.1400.000.213.3	LIFE INSURANCE	\$7.10	\$0.00	\$6.64	\$0.00	\$0.00	\$0.00	N/A
10.1400.000.214.3	LONG TERM DISABILITY	\$15.32	\$0.00	\$14.44	\$0.00	\$0.00	\$0.00	N/A
10.1400.000.220.3	ACTIVITY FICA HS	\$1,910.39	\$1,956.48	\$2,088.49	\$2,404.01	\$2,404.00	(\$0.01)	0.00%
10.1400.000.230.3	ACTIVITY NHRS HS	\$5,202.48	\$5,202.52	\$5,612.37	\$6,171.87	\$6,172.00	\$0.13	0.00%
10.1400.000.610.3	ACTIVITY SUPPLIES HS	\$1,699.43	\$4,000.00	\$3,458.50	\$6,000.00	\$6,000.00	\$0.00	0.00%
10.1400.000.730.3	ACTIVITY EQUIPMENT HS	\$911.52	\$2,175.00	\$2,175.00	\$0.00	\$0.00	\$0.00	N/A
10.1400.000.810.3	ACTIVITY DUES & FEES HS	\$95.00	\$500.00	\$75.00	\$500.00	\$100.00	(\$400.00)	-80.00%
10.1400.020.110.3	COACHES SALARY - HS	\$79,010.00	\$83,420.00	\$75,580.00	\$83,240.00	\$73,440.00	(\$9,800.00)	-11.77%
10.1400.020.113.3	ATHLETIC DIRECTOR SALARY HS	\$49,671.44	\$47,640.57	\$50,913.27	\$50,913.24	\$52,500.00	\$1,586.76	3.12%
10.1400.020.211.3	HEALTH INSURANCE	\$11,501.09	\$14,030.94	\$14,105.92	\$14,881.81	\$17,530.59	\$2,648.78	17.80%
10.1400.020.212.3	DENTAL INSURANCE	\$1,199.86	\$1,164.83	\$1,185.04	\$1,203.03	\$1,259.57	\$56.54	4.70%
10.1400.020.213.3	LIFE INSURANCE	\$56.86	\$56.08	\$57.07	\$57.05	\$57.05	\$0.00	0.00%
10.1400.020.214.3	LONG TERM DISABILITY	\$109.27	\$104.81	\$112.05	\$112.01	\$114.25	\$2.24	2.00%
10.1400.020.220.3	ATHLETIC FICA HS	\$9,519.66	\$3,644.51	\$9,814.08	\$10,262.72	\$9,634.00	(\$628.72)	-6.13%
10.1400.020.230.3	ATHLETIC NHRS HS	\$14,487.26	\$10,014.05	\$16,343.71	\$9,999.36	\$10,199.35	\$199.99	2.00%
10.1400.020.330.3	ATHLETIC REFEREES & TRAINER HS	\$20,418.00	\$57,652.00	\$20,011.50	\$40,392.00	\$34,749.00	(\$5,643.00)	-13.97%
10.1400.020.610.3	ATHLETICS SUPPLIES - HS	\$20,455.17	\$14,600.00	\$20,767.93	\$19,615.50	\$27,615.00	\$7,999.50	40.78%
10.1400.020.730.3	ATHLETICS EQUIPMENT - HS	\$21,995.35	\$8,215.00	\$17,221.90	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.1400.020.810.3	ATHLETICS DUES & FEES - HS	\$13,722.83	\$15,600.00	\$18,428.71	\$15,385.00	\$15,385.00	\$0.00	0.00%
10.1400.090.110.3	SUMMER SCHOOL SALARY HS	\$6,965.00	\$15,000.00	\$7,035.00	\$7,500.00	\$7,250.00	(\$250.00)	-3.33%
10.1400.090.111.3	SUMMER SCHOOL - PARA	\$0.00	\$0.00	\$540.00	\$500.00	\$600.00	\$100.00	20.00%
10.1400.090.220.3	Summer School FICA - HS	\$526.09	\$0.00	\$574.47	\$612.00	\$601.00	(\$11.00)	-1.80%
10.1400.090.230.3	Summer School NHRS - HS	\$1,464.04	\$0.00	\$1,478.74	\$1,475.00	\$1,424.00	(\$51.00)	-3.46%
Func: ACTIVITIES & ATHLETICS - 1400		\$286,518.16	\$310,551.79	\$295,489.59	\$305,649.60	\$301,459.81	(\$4,189.79)	-1.37%

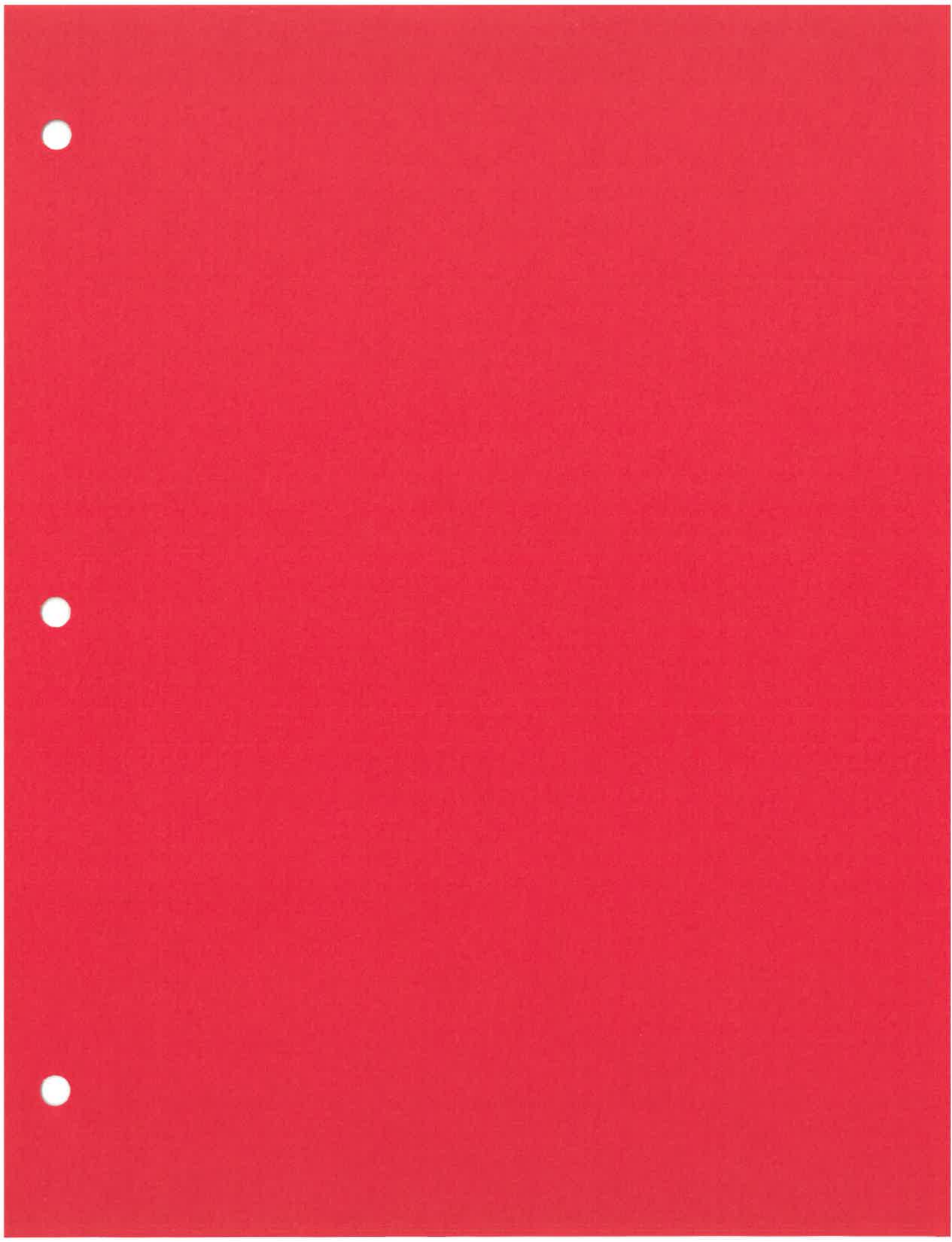
Account	Object Description	FY 2022 ACTUAL		FY 2023		FY 2023 ACTUAL		FY 2024		FY 2025		% CHG
				APPROVED				APPROVED	PROPOSED	\$ CHG	% CHG	
10.2120.000.110.3	GUIDANCE SALARY HS	\$231,469.81		\$238,524.00		\$231,484.44		\$252,938.00	\$258,216.00	\$5,278.00	2.09%	
10.2120.000.111.3	GUIDANCE SECY SALARY HS	\$46,605.98		\$46,538.72		\$47,721.97		\$50,221.36	\$51,446.00	\$1,224.64	2.44%	
10.2120.000.211.3	GUIDANCE HEALTH INSURANCE HS	\$31,583.25		\$41,813.77		\$31,760.40		\$25,043.96	\$62,411.19	\$37,367.23	149.21%	
10.2120.000.212.3	GUIDANCE DENTAL INSURANCE HS	\$4,650.35		\$4,749.12		\$4,190.35		\$3,710.52	\$5,048.40	\$1,337.88	36.06%	
10.2120.000.213.3	GUIDANCE LIFE INSURANCE HS	\$343.19		\$345.60		\$342.89		\$345.60	\$345.60	\$0.00	0.00%	
10.2120.000.214.3	GUIDANCE HS LTD	\$556.73		\$627.15		\$555.94		\$641.48	\$609.10	(\$32.38)	-5.05%	
10.2120.000.220.3	GUIDANCE FICA HS	\$20,737.62		\$21,807.30		\$20,852.84		\$23,191.72	\$23,689.26	\$497.54	2.15%	
10.2120.000.230.3	GUIDANCE NH RETIREMENT HS	\$52,264.84		\$56,681.10		\$52,424.89		\$56,394.49	\$55,906.98	(\$487.51)	-0.86%	
10.2120.000.330.3	GUIDANCE PROF SERVICES HS	\$14,463.77		\$15,000.00		\$27,975.76		\$15,000.00	\$22,890.00	\$7,890.00	52.60%	
10.2120.000.580.3	GUIDANCE TRAVEL HS	\$0.00		\$2,400.00		\$1,666.54		\$1,000.00	\$500.00	(\$500.00)	-50.00%	
10.2120.000.610.3	GUIDANCE SUPPLIES HS	\$0.00		\$2,750.00		\$1,721.69		\$2,750.00	\$2,700.00	(\$50.00)	-1.82%	
10.2120.000.640.3	GUIDANCE BOOKS HS	\$0.00		\$1,000.00		\$143.88		\$1,000.00	\$1,000.00	\$0.00	0.00%	
10.2120.000.730.3	GUIDANCE EQUIPMENT HS	\$3,191.40		\$1,500.00		\$1,737.00		\$0.00	\$2,650.00	\$2,650.00	N/A	
Func: GUIDANCE - 2120		\$405,866.94		\$433,736.76		\$422,578.59		\$432,237.13	\$487,412.53	\$55,175.40	12.77%	
10.2130.000.110.3	NURSE SALARY HS	\$83,986.00		\$82,951.00		\$85,430.00		\$86,939.00	\$90,632.00	\$3,693.00	4.25%	
10.2130.000.212.3	NURSE DENTAL INSURANCE HS	\$2,024.52		\$1,994.16		\$1,994.16		\$2,024.52	\$2,119.68	\$95.16	4.70%	
10.2130.000.213.3	NURSE LIFE INSURANCE HS	\$96.00		\$96.00		\$96.00		\$96.00	\$96.00	\$0.00	0.00%	
10.2130.000.214.3	LONG TERM DISABILITY	\$162.75		\$182.49		\$165.89		\$191.27	\$172.65	(\$18.62)	-9.73%	
10.2130.000.220.3	NURSE FICA HS	\$6,424.88		\$6,345.75		\$6,535.39		\$6,650.84	\$6,932.99	\$282.15	4.24%	
10.2130.000.230.3	NURSE NH RETIREMENT HS	\$15,762.05		\$17,436.30		\$16,065.65		\$17,074.82	\$16,031.88	(\$1,042.94)	-6.11%	
10.2130.000.330.3	NURSE PROF SERVICES HS	\$446.00		\$937.50		\$464.00		\$937.50	\$750.00	(\$187.50)	-20.00%	
10.2130.000.610.3	NURSE SUPPLIES HS	\$2,657.10		\$2,578.00		\$2,369.68		\$2,578.00	\$2,578.00	\$0.00	0.00%	
10.2130.000.730.3	NURSE EQUIPMENT - HS	\$1,135.00		\$3,000.00		\$119.99		\$3,000.00	\$3,000.00	\$0.00	0.00%	
Func: NURSE - 2130		\$112,694.30		\$115,521.20		\$113,240.76		\$119,491.95	\$122,313.20	\$2,821.25	2.36%	
10.2140.000.113.3	PSYCH SALARY HS	\$39,331.64		\$40,427.50		\$40,427.39		\$41,236.05	\$42,061.00	\$824.95	2.00%	
10.2140.000.211.3	PSYCH HEALTH INSURANCE HS	\$9,693.79		\$12,010.35		\$12,010.34		\$12,671.05	\$14,926.38	\$2,255.33	17.80%	
10.2140.000.212.3	PSYCH DENTAL INSURANCE HS	\$1,012.15		\$997.08		\$997.08		\$1,012.26	\$1,059.84	\$47.58	4.70%	
10.2140.000.213.3	PSYCH LIFE INSURANCE HS	\$48.20		\$48.00		\$48.00		\$48.00	\$48.00	\$0.00	0.00%	
10.2140.000.214.3	PSYCH HS LTD	\$86.32		\$88.08		\$88.92		\$90.72	\$92.53	\$1.81	2.00%	
10.2140.000.220.3	PSYCH FICA HS	\$2,798.97		\$3,092.71		\$2,868.46		\$3,154.56	\$3,217.66	\$63.10	2.00%	
10.2140.000.230.3	PSYCH NH RETIREMENT HS	\$8,267.52		\$8,497.86		\$8,497.84		\$8,098.76	\$8,260.78	\$162.02	2.00%	
10.2140.000.330.3	PSYCH PROF SERVICES HS	\$58,735.00		\$70,000.00		\$64,530.00		\$68,400.00	\$114,000.00	\$45,600.00	66.67%	
10.2140.000.610.3	PSYCH SUPPLIES HS	\$250.16		\$500.00		\$0.00		\$500.00	\$500.00	\$0.00	0.00%	
Func: PSYCHOLOGICAL - 2140		\$120,223.75		\$135,661.58		\$129,468.03		\$135,211.40	\$184,166.19	\$48,954.79	36.21%	
10.2150.000.610.3	SPEECH SUPPLIES HS	\$0.00		\$500.00		\$0.00		\$500.00	\$500.00	\$0.00	0.00%	
Func: SPEECH/LANGUAGE - 2150		\$0.00		\$500.00		\$0.00		\$500.00	\$500.00	\$0.00	0.00%	
10.2160.000.113.3	OT & PT SALARY HS	\$79,549.63		\$81,811.38		\$81,811.38		\$83,447.61	\$85,117.00	\$1,669.39	2.00%	
10.2160.000.211.3	OT & PT HEALTH INS HS	\$7,181.10		\$8,896.54		\$8,896.54		\$9,385.94	\$11,056.61	\$1,670.67	17.80%	



Account	Object Description	FY 2023		FY 2024		FY 2025	
		FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED	PROPOSED	% CHG
10.2160.000.212.3	OT & PT DENTAL INS HS	\$574.68	\$565.92	\$565.92	\$574.68	\$601.68	4.70%
10.2160.000.213.3	OT & PT LIFE INS HS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	0.00%
10.2160.000.214.3	OT & PT LONG TERM DISABILITY	\$174.72	\$179.99	\$179.93	\$183.58	\$187.26	2.00%
10.2160.000.220.3	OT & PT FICA HS	\$5,979.41	\$6,258.57	\$6,140.59	\$6,383.74	\$6,511.45	2.00%
10.2160.000.230.3	OT & PT NH RETIREMENT HS	\$16,721.37	\$17,196.75	\$17,196.68	\$16,389.11	\$16,716.98	2.00%
10.2160.000.610.3	OT & PT SUPPLIES HS	\$207.12	\$500.00	\$0.00	\$500.00	\$500.00	0.00%
Func: OCC & PHYS THERAPY - 2160		\$110,484.03	\$115,505.15	\$114,887.04	\$116,960.66	\$120,786.98	3.27%
10.2220.000.110.3	MEDIA LIBRARY SALARY HS	\$79,483.00	\$81,598.00	\$83,050.00	\$86,797.00	\$93,004.00	7.15%
10.2220.000.212.3	MEDIA /LIBRARY DENTAL INS HS	\$1,111.32	\$1,094.52	\$1,094.52	\$1,111.32	\$2,119.68	90.74%
10.2220.000.213.3	MEDIA /LIBRARY LIFE INS HS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	0.00%
10.2220.000.214.3	LONG TERM DISABILITY	\$154.98	\$179.52	\$163.00	\$190.95	\$179.81	-5.83%
10.2220.000.220.3	MEDIA /LIBRARY FICA HS	\$6,080.58	\$6,242.25	\$6,353.33	\$6,639.97	\$7,114.58	7.15%
10.2220.000.230.3	MEDIA /LIBRARY NH RETIRE HS	\$14,815.53	\$17,151.90	\$15,565.38	\$17,046.93	\$16,498.36	-3.22%
10.2220.000.430.3	MEDIA /LIBRARY REPAIRS HS	\$0.00	\$1,700.00	\$66.74	\$450.00	\$450.00	0.00%
10.2220.000.610.3	MEDIA/LIBRARY SUPPLIES HS	\$755.55	\$1,900.00	\$1,830.30	\$1,900.00	\$5,000.00	163.16%
10.2220.000.640.3	MEDIA/LIBRARY BOOKS HS	\$8,973.85	\$20,550.00	\$6,411.73	\$20,550.00	\$12,500.00	-39.17%
10.2220.000.730.3	MEDIA/LIBRARY EQUIPMENT HS	\$1,442.36	\$5,000.00	\$6,869.96	\$5,000.00	\$5,000.00	0.00%
10.2220.000.810.3	DUES AND FEES - HS LIBRARY	\$219.00	\$400.00	\$0.00	\$0.00	\$0.00	N/A
Func: MEDIA / LIBRARY- 2220		\$113,132.17	\$135,912.19	\$121,500.96	\$139,782.17	\$141,962.43	1.56%
10.2410.000.110.3	LEAD TEACHERS - HS	\$12,600.00	\$12,600.00	\$12,600.00	\$12,600.00	\$0.00	-100.00%
10.2410.000.111.3	OFFICE SALARY HS	\$79,080.81	\$80,800.62	\$80,250.76	\$86,256.20	\$88,848.75	3.01%
10.2410.000.113.3	PRINCIPAL SALARY HS	\$207,353.63	\$212,401.04	\$210,405.10	\$212,774.65	\$204,640.00	-3.82%
10.2410.000.211.3	PRINCIPAL OFFICE HEALTH INS HS	\$65,718.98	\$89,855.15	\$89,855.15	\$94,798.18	\$111,671.44	17.80%
10.2410.000.212.3	PRINCIPAL OFFICE DENTAL INS HS	\$8,130.82	\$9,970.80	\$8,015.75	\$8,098.08	\$8,478.72	4.70%
10.2410.000.213.3	PRINCIPAL OFFICE LIFE INS HS	\$309.91	\$364.80	\$310.30	\$307.20	\$307.20	0.00%
10.2410.000.214.3	PRINCIPAL OFFICE HS LTD	\$625.22	\$894.61	\$636.66	\$645.87	\$615.92	-4.64%
10.2410.000.220.3	PRINCIPAL OFFICE FICA HS	\$21,552.01	\$23,317.35	\$21,748.63	\$23,839.77	\$22,452.34	-5.82%
10.2410.000.230.3	PRINCIPAL OFFICE NH RETIRE HS	\$57,355.27	\$58,515.18	\$58,158.78	\$55,801.22	\$51,901.69	-6.99%
10.2410.000.231.3	403B	\$0.00	\$0.00	\$1,852.40	\$2,420.00	\$3,630.00	50.00%
10.2410.000.534.3	PRINCIPAL OFFICE POSTAGE HS	\$0.00	\$5,000.00	\$551.88	\$0.00	\$0.00	N/A
10.2410.000.550.3	PRINCIPAL OFFICE PRINTING HS	\$0.00	\$5,600.00	\$2,980.58	\$0.00	\$0.00	N/A
10.2410.000.580.3	PRINCIPAL OFFICE TRAVEL HS	\$48.91	\$500.00	\$0.00	\$500.00	\$500.00	0.00%
10.2410.000.610.3	PRINCIPAL OFFICE SUPPLIES HS	\$3,827.08	\$4,000.00	\$3,638.89	\$4,000.00	\$4,000.00	0.00%
10.2410.000.730.3	PRINCIPAL OFFICE EQUIPMENT HS	\$191.01	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	0.00%
10.2410.000.810.3	PRINCIPAL OFFICE DUES & FEES HS	\$2,083.00	\$3,000.00	\$2,510.00	\$3,000.00	\$3,000.00	0.00%
10.2410.000.811.3	NEASSC HS REACCREDITATION	\$3,500.00	\$3,500.00	\$3,500.00	\$3,700.00	\$3,900.00	5.41%
10.2410.000.890.3	PRINCIPAL OFFICE GRADUATION HS	\$22,000.80	\$19,420.00	\$22,009.28	\$22,000.00	\$30,230.00	37.41%
Func: PRINCIPAL OFFICE - 2410		\$484,377.45	\$530,839.55	\$519,024.16	\$531,841.17	\$535,276.06	0.65%
10.2600.050.423.3	MAINTENANCE ALT SCHOOL CUSTODIAL	\$0.00	\$18,207.00	\$17,514.72	\$18,753.00	\$18,540.00	-1.14%

Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.2600.050.430.3	MAINTENANCE ALT SCHOOL REPAIRS	\$701.35	\$3,000.00	\$2,344.73	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.2600.050.441.3	MAINTENANCE ALT SCHOOL RENT	\$27,530.00	\$35,000.00	\$27,626.20	\$35,000.00	\$35,000.00	\$0.00	0.00%
10.2600.050.531.3	MAINTENANCE ALT SCHOOL TELEPHONE	\$1,997.89	\$0.00	\$1,932.59	\$0.00	\$0.00	\$0.00	N/A
10.2600.050.610.3	MAINTENANCE ALT SCHOOL SUPPLIES	\$0.00	\$2,500.00	\$1,082.89	\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%
10.2600.050.622.3	MAINTENANCE ALT SCHOOL ELECTRICITY	\$4,234.71	\$6,500.00	\$5,156.06	\$6,000.00	\$7,000.00	\$1,000.00	16.67%
10.2600.050.623.3	MAINTENANCE ALT SCHOOL PROPANE	\$10,189.03	\$15,000.00	\$7,346.32	\$12,500.00	\$11,000.00	(\$1,500.00)	-12.00%
Func: MAINTENANCE - 2600		\$44,652.98	\$80,207.00	\$63,003.51	\$77,753.00	\$76,040.00	(\$1,713.00)	-2.20%
10.2722.000.510.3	TRANS SPED TO FROM SCHOOL HS	\$136,367.50	\$64,000.00	\$109,117.50	\$206,400.00	\$177,441.00	(\$28,959.00)	-14.03%
10.2723.000.510.3	TRANS VOCATIONAL EDUCATION HS	\$67,208.60	\$63,000.00	\$69,224.89	\$72,686.00	\$85,723.00	\$13,037.00	17.94%
10.2724.000.510.3	TRANS ATHLETICS HS	\$41,621.70	\$46,830.00	\$41,329.88	\$44,622.00	\$42,748.00	(\$1,874.00)	-4.20%
10.2725.000.510.3	TRANS FIELD TRIPS HS	\$886.66	\$9,785.00	\$1,189.58	\$7,000.00	\$10,000.00	\$3,000.00	42.86%
Func: TRANSPORTATION - 2720		\$246,084.46	\$183,615.00	\$220,861.85	\$330,708.00	\$315,912.00	(\$14,796.00)	-4.47%
GRAND TOTAL		\$6,387,061.17	\$7,088,209.78	\$7,041,391.60	\$7,612,283.31	\$7,657,143.85	\$44,860.54	0.59%





## Student Support Services and Special Education

The Special Education Department proposes the continuation of programs currently in place in the Elementary, Middle and High School. The proposed FY 2025 budget for special education is driven by student needs and focuses on maintaining and improving the quality of special education services to support students educational success. The district supports a full spectrum of placement options, first within students' local community, and when most appropriate out of the district.

In alignment with the areas of Student Success and Culture, within the District's Strategic Plan, high student achievement continues to be addressed through a continuum of service delivery models for students who are identified with one or more of the thirteen approved educational disabilities. Additionally, a continuum of specialized programs have been incorporated into each building with the goal of building capacity within the district. Such programming has enabled students with educational disabilities to be educated within their community school and the least restrictive environment to meet their unique needs as mandated by the Individuals with Disabilities Education Act (IDEA).

The following summarizes the special education programs that received program approval from the Department of Education, with the addition of an Autism Program at the High School in 2019. All listed programs remain in effect and are approved programs with the Department of Education.

### Hillsboro-Deering Elementary School Special Education Programs

**Integrated Preschool:** The Hillsboro-Deering Elementary School Integrated Preschool Program is a language-rich, literacy-based program that incorporates the Creative Curriculum, and Responsive Classroom models. Children who are identified with educational disabilities may be eligible to attend the Preschool Program. Preschoolers who require Speech/Language and Occupational services through a comprehensive team approach are recommended for the program.

Professionals in the fields of speech and language development, occupational therapy, physical therapy, child development and behavior also visit the program. They each play a vital role in the program development and the implementation of programs for all children.

**Modified Regular Program:** Whenever possible, students with educational disabilities are educated within the regular classroom setting with accommodations and/or modifications as individually determined by the IEP (Individualized Education Plan) team.

**Resource Room Program:** Students identified with educational disabilities may receive additional support services referred to as resource room support from special educators and/or related service providers (OT, PT, Speech and Language Pathologists, nurses, other specialists). Resource support may be provided in the regular education setting or in a pull-out format where the student may leave the regular education classroom to attend smaller, more intensive instructional sessions.

#### Elementary School Self Contained Programs:

- **ASPIRE:** The Hillsboro-Deering Elementary School ASPIRE (Achieve Success, Promote Independence, Respect, Educate) Program is designed to assist students, who are identified with an Emotional Disability and/or have significant behavioral challenges, become engaged and

successful students within the general education classroom. The ASPIRE program provides a continuum of behavioral and social emotional support services within the service delivery model made available at Hillsboro-Deering Elementary School. The purpose is to support students behaviorally and academically as they learn to manage the social/emotional and behavioral aspects of their lives. The Hillsboro-Deering Elementary ASPIRE program affords these services to students in kindergarten through grade five with established and documented educational and emotional needs. Students are enrolled in the general education classroom and engage in activities created to meet their social/emotional and behavioral needs. The continuum of services is as follows:

- Students may only need a check-in with the Alternative Program teacher on a daily basis
  - Students may receive periods of one-to-one instructional time during a school day or school week
  - Students may receive small group instruction in specific academic areas
  - Students can access the ASPIRE Program when necessary (crisis, self-regulation support, behavioral difficulty, part of specially designed behavior intervention plan, etc.)
  - Students will receive support to address positive emotional, social, behavioral and academic functioning
  - Students may require an interim full-day placement in the Alternative Program
  - Students may require a full-day placement in the Alternative Program as their least restrictive environment
- 
- **REACH and ABLE Programs:** The REACH (Respect, Educate, Achieve, Challenge High Expectations) and ABLE (Academic, Behavioral, Language Experience) Programs were constructed to provide more intensive, concentrated services and comprehensive programming to students with moderate to severe intellectual developmental disabilities, complex communication disorders, such as Autism and/or multiple handicaps. The development of this program does not supplant the district's inclusionary philosophy. Students continue to be included in general education classrooms and programs to the maximum extent appropriate, as determined on an individual basis for each student, by each student's educational team. The purpose of the program is to ensure that we are teaching the adaptive skills necessary for students with significant disabilities to be as participatory and independent, as possible, in both the school community and the community at large.

**Home Program:** Specific circumstances sometimes exist resulting in the need for Home-Based Programming. In this instance, tutoring for a minimum of 10 hours per week in addition to related services as described in the student's IEP will continue. Home based programming can be implemented for up to 45 days at which point, continuation of programming requires approval from the Department Of Education.

### **Hillsboro-Deering Middle School Special Education Programs**

**Modified Regular Program:** Whenever possible, students with educational disabilities are educated within the general education classroom setting with accommodations and/or modifications as individually determined by the IEP team.

**Resource Room Program:** Students identified with educational disabilities may receive additional support services referred to as resource room support, from special educators and or related service

providers (OT, PT, Speech and Language Pathologists, nurses, other specialists). Resource support may be provided in the regular education setting or in a pull-out format where the student may leave the regular education classroom to attend smaller, more intensive instructional sessions.

The Middle School continues to utilize co-teaching and collaborative opportunities between regular and special educators allowing for increased and developmentally appropriate levels of participation and inclusion within the general education curriculum. Students with disabilities, who require specialized instruction in a skill area that cannot be provided in a general education classroom, receive small group or individual instruction as determined by the IEP team.

### **Middle School Self Contained Programs:**

- **Middle School Alternative Program:** The Hillsboro-Deering Middle School Alternative Program is for grades six through eight and is located in a classroom within the Hillsboro-Deering Middle School (HDMS) building. It is staffed by one full-time teacher who is specially trained to work with students exhibiting challenging behaviors. The Alternative Program is designed to assist students, who are identified with behavioral challenges, become successful students while increasing their strategies to cope with interfering behaviors. The goal is to provide students with the necessary support and instruction thereby enabling them to return to the general education setting with their non-disabled peers. This goal is achieved via a continuum of academic, behavioral, and social-emotional support services offered to students within the program. Behavior modification, as well as, focused positive behavior support or intervention plans assist students in addressing their individual goals while learning the skills to cope with the difficulties that are preventing academic and social progress. All academics are aligned to the New Hampshire state frameworks. Access to the general education curriculum is addressed on an individual basis per student's ability and need as outlined in his or her Individualized Education Plan (IEP).
- **Middle School Bridges Program:** The Hillsboro Deering Bridges Program serves students in grades six through eight and is located in a classroom within the Hillsboro Deering Middle School (HDMS) building. It is staffed by one full-time teacher who is Special Education Certified with concentrated experience with Autism. The Bridges program was designed to provide comprehensive academic and support services to students with significant communication disorders, such as Autism, Intellectual Developmental Disability, Traumatic Brain Injury and/or Multiple Disabilities. The goal is to provide comprehensive support and services to students with complex needs in order for them to participate within the general education setting, as much as possible, and appropriate. Such programming does not supplant the district's obligation and commitment to educate students with their non-disabled peers, The Bridges program has an increased focus on teaching adaptive skills, alongside academics, to promote independence within the least restrictive environment and in their home community.

**Home Program:** Specific circumstances sometimes exist resulting in the need for Home-Based Programming. In this instance, tutoring for a minimum of 10 hours per week in addition to related services as described in the student's IEP will continue. Home based programming can be implemented for up to 45 days at which point, continuation of programming requires approval from the Department Of Education.

## **Hillsboro-Deering High School Special Education Programs**

**Modified Regular Program:** Whenever possible, students with educational disabilities are educated within the regular classroom setting with accommodations and/or modifications as individually determined by the IEP team.

**Resource Room Program:** Students identified with educational disabilities may receive additional support services referred to as resource room support, from special educators and/or related service providers (OT, PT, Speech and Language Pathologists, School Psychologist, nurses & other specialists). Resource support may be provided in the general education setting or in a pull-out format where the student may leave the general education classroom to attend smaller, more intensive instructional sessions. Students requiring more intensive programming in a small group format as determined by the students' IEP team, receive this instruction from a certified Special Educator.

### **High School Self Contained Programs:**

- **High School LIFE Skills Program:** The LIFE (Learning is for Everyone) Skills Program serves students 14 – 22 years of age whose overall needs cannot be met in the regular classroom setting even with special education support. It serves a large range of needs, depending on the severity of disability. Services are provided in a variety of settings including general education classrooms, community environments and job training sites. The program provides students with instruction that fosters and reinforces skills in the areas of functional academics, basic employment and daily living skills via direct instruction, modeling, practice, and application of skills. These academic and functional/adaptive skills are those encountered in a home, community and vocational environment. Students participate in the general education program, where appropriate and the degree of participation is outlined within an Individual Education Plan (IEP.) The Life Skills Team is composed of general and special educators, related service providers, paraprofessionals and consultants as deemed necessary. The Transition Specialist position is assigned to programs and co-teaches vocational and financial management classes, to arrange job placements.
- **High School Autism Program:** The High School Autism Program gained program approval in 2019. It serves students 14 – 22 years of age whose overall needs cannot be met in the general education classroom setting even with special education support. Students with educational disabilities in the area of Autism, may require services to be completely contained within the program or may require access to the program for specialized support from a special education teacher specializing in Autism. Additional services and support from related service providers (Speech and Language Pathologist, Occupational Therapist and/or School Psychologist) and a Board Certified Behavior Analyst are accessible based on the individual student needs and decisions within the Individual Education Teams. Students who require programming within the Autism program continue to access the general education curriculum and the general education setting at levels appropriate for their individualized needs.

**Home Program:** Specific circumstances sometimes exist resulting in the need for Home-Based Programming. In this instance, tutoring for a minimum of 10 hours per week in addition to related services as described in the student’s IEP will continue. Home based programming can be implemented for up to 45 days at which point, continuation of programming requires approval from the Department Of Education.

**District Staffing Changes**

The transition specialist position is one of three positions being repurposed in the proposed FY25 budget. Transition services for identified students as they move through high school and beyond are a requirement of special education law. The district has not been able to successfully staff the position for several years and the transition programming has been redesigned to reflect that.

As the tables at the end of this section reflect, the percentage of students (district-wide) identified with special education needs is remaining relatively constant year-to-year. What the table does not reflect is the number of students moving in and out of the district, the intensity and significance needs stemming from students’ educational disabilities, and the costs associated with servicing these needs from preschool through age 22. The increased intensity and complexity impacts service delivery and creates a greater need for related services utilizing multifaceted and cross-disciplinary approaches for service delivery. The increased student needs are seen particularly in the areas of functional and social communication, behavioral, psychological and counseling services to include, but not limited to, evaluation and crisis management.

**Tuition and Transportation**

As of 10/1/2023, the anticipated out of district tuition costs for out of district placements, including those directed by the court system (i.e.adjudicated youth, foster care, etc.), are shown below:

2018-2019	7 students ( 57% court placed)
2019-2020	Exact numbers suppressed* (20% court placed)
2020-2021	6 students (20% court placed)
2021-2022	Exact numbers suppressed* (25% court placed)
2022-2023	Exact numbers suppressed* (50% court placed)
2023-2024	Exact numbers suppressed* (60% court placed)

\*When numbers are 5 or below, exact numbers will be suppressed for confidentiality purposes.

While a majority of the costs of Special Education programs and services are salaries and benefits, a significant portion of the special education budget is tuition for students who require out-of-district placements and the associated cost of transportation. The proposed FY25 budget reflects a total decrease in out-of-district tuition and associated transportation of \$346,189.00. These costs are always projected based on anticipated student need and can fluctuate dramatically both from year to year, and within a single fiscal year.

Decrease in Tuition .....	\$265,230.00
Decrease in Transportation .....	\$80,959.00



As a result of our ability to offer specialized, self contained K-12 programs our district continues to successfully educate most students in their home district, with their peers, keeping required out of district placements minimal. All placement decisions are made by the student's IEP team and in accordance with both state and federal law.

### **Summary for Special Education**

The Special Education Department continues to assess and respond to student needs. The Special Education Building Coordinators continue to provide invaluable contributions to each of our buildings, by being able to serve multiple roles in the special education process. Special Education Coordinators provide expertise in the area of educational disabilities and the special education process, including but not limited to: regulatory/compliance requirements, training and oversight for the implementation of specialized instruction and related services, progress monitoring and direct support and assistance for day to day needs of students, staff, teachers and families within the realm of special education. Specialized programming continues to be developed and refined in order to meet the needs of students. Teachers and staff continue to receive training in a variety of areas in order to stay up to date on current practices with the goal of continual improvement. There continues to be collaboration and co-teaching between general and special educators at the Middle and High School. Accountability for students' educational achievement is being demonstrated at all levels as the special educators and related service providers continue to receive and update training to utilize a variety of assessment tools, implement different types of specialized instruction, as well as, utilize curriculum-based measurements with continual and targeted progress monitoring. Special and general educators will continue to work together to assist students in increasing their scores on iReady Universal Screening, NH state assessment scores and overall, progressing within the general education curriculum.

### **Section 504**

Section 504, an unfunded mandate, is a civil rights law that prohibits discrimination against individuals with disabilities. Section 504 ensures that students with disabilities have equal access to an education. Eligible students may receive accommodations and modifications. Expenses required to fulfill 504 accommodations and/or modifications are included within the counseling supply for each respective building. As of 10/1/23, HDES has 20 students receiving support from 504 Plans, HDMS has 32 students, and HDHS has 47 students. Across all schools the number of students requiring 504 services and accommodations is fairly stable compared to the same time frame in the 22-23 school year. Unlike students who receive services and accommodations through the special education process, there is no additional funding available for services and accommodation required through Section 504.

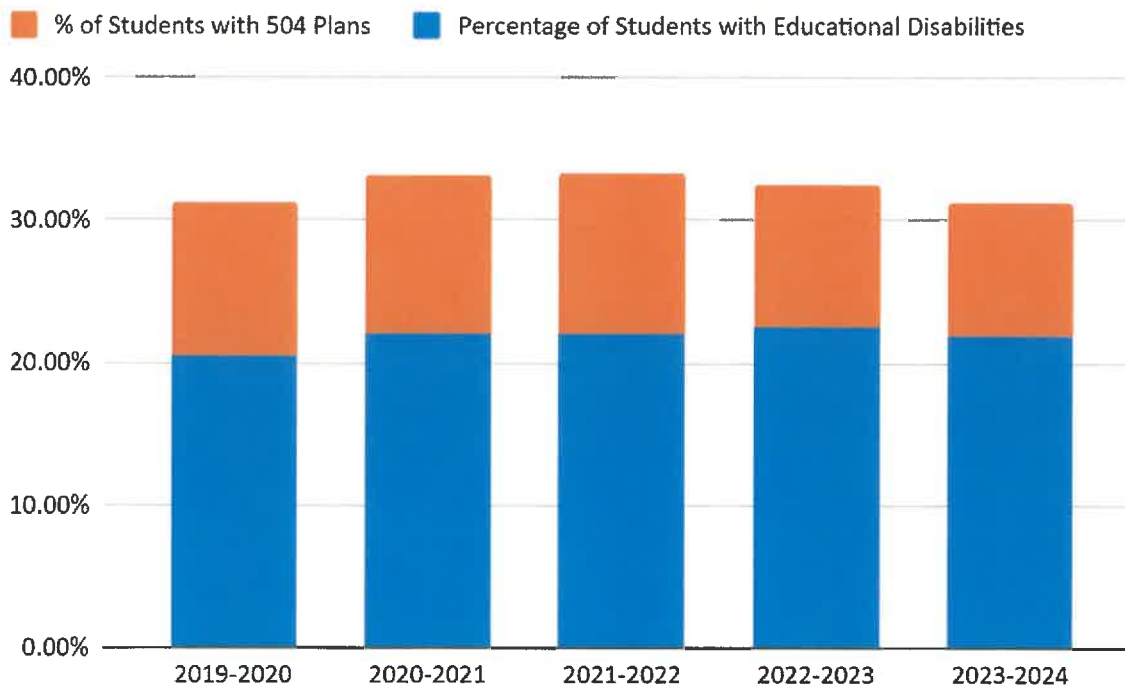
### **English for Speakers of Other Languages (ESOL)**

As of 10/1/23, 13 of the district's students receive ESOL instruction. This is almost double the need as of 10/1/2022, when the seven district students qualified for ESOL services. The district currently employs one full time ESOL teacher to assess and service students qualified to receive ESOL services.

## Special Education Enrollment Trends

School Year	Total HD Enrollment	Students with Educational Disability in District with IEP	Percentage of Students with Educational Disabilities	State Average	Students with 504 Plans	% of Students with 504 Plans
2019-2020	1125	231	20.50%	17.20%	111	10.80%
2020-2021	1037	228	22%	17.30%	116	11.20%
2021-2022	1040	230	22.10%	17.90%	116	11.20%
2022-2023	1036	235	22.60%	18.50%	103	9.90%
2023-2024	1050	230	21.90%	not available	99	9.30%

## Percentage of Students with Educational Disabilities



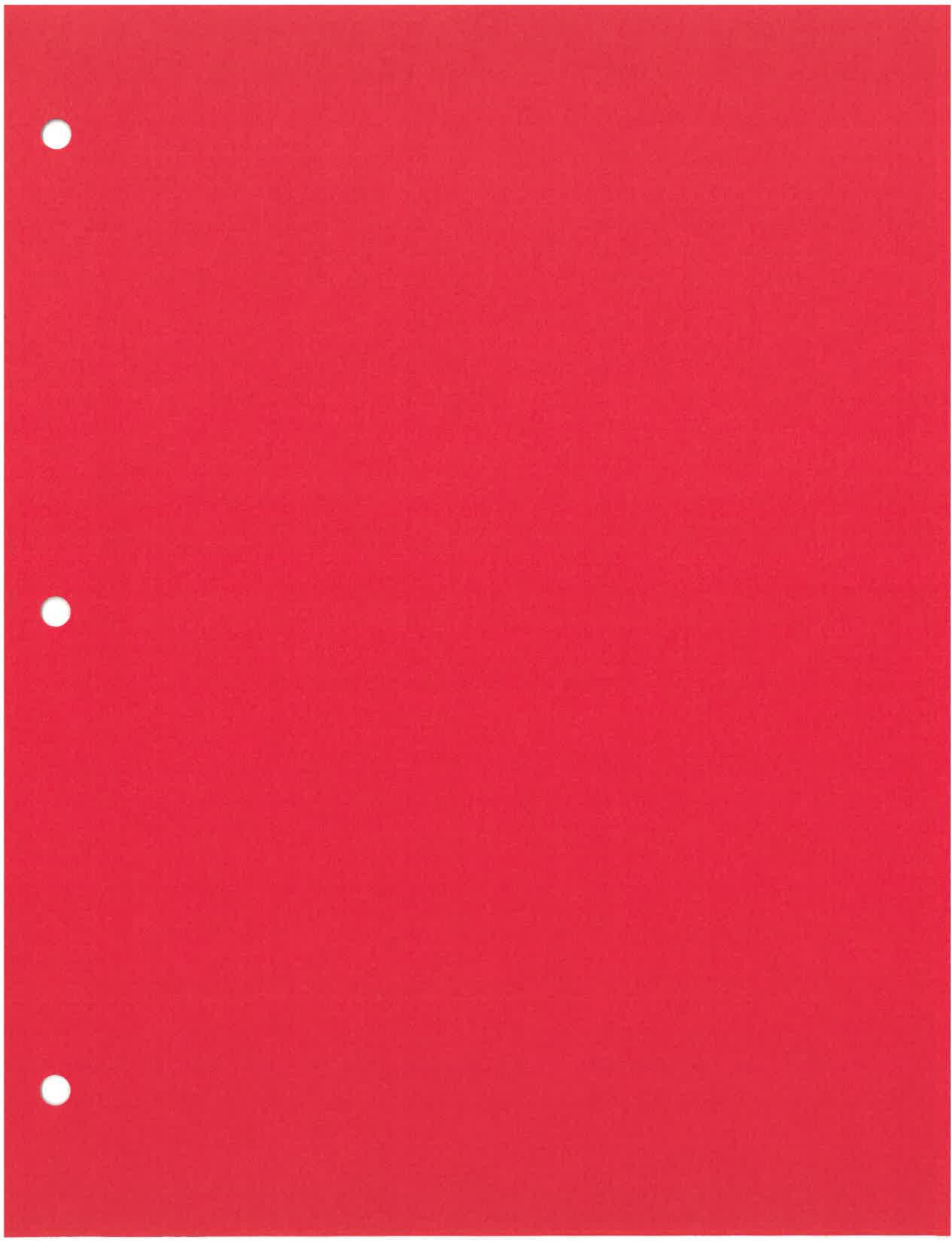
# Hillsboro-Deering Special Education Report

Account	Object Description	FY 2023			FY 2024		FY 2025		% CHG
		FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED		PROPOSED	\$ CHG	
10.1200.000.110.1	SPED TEACHER ES	\$401,649.47	\$469,517.00	\$454,765.95	\$473,844.00		\$435,138.00	(\$38,706.00)	-8.17%
10.1200.000.110.2	SPED TEACHER MS	\$251,396.61	\$280,218.00	\$258,961.50	\$274,104.00		\$205,619.00	(\$68,485.00)	-24.99%
10.1200.000.110.3	SPED TEACHER HS	\$216,592.33	\$385,507.00	\$302,069.53	\$366,415.00		\$293,678.00	(\$72,737.00)	-19.85%
10.1200.000.111.1	SPED PARA ES	\$453,258.26	\$583,925.12	\$507,446.60	\$606,997.72		\$632,939.81	\$25,942.09	4.27%
10.1200.000.111.2	SPED PARA MS	\$149,408.68	\$184,058.01	\$178,295.73	\$224,179.83		\$237,996.28	\$13,816.45	6.16%
10.1200.000.111.3	SPED PARA HS	\$183,836.03	\$177,781.54	\$161,927.32	\$189,689.23		\$203,748.90	\$14,059.67	7.41%
10.1200.000.112.2	SPED TUTORING MS	\$0.00	\$0.00	\$3,675.00	\$0.00		\$1,000.00	\$1,000.00	N/A
10.1200.000.112.3	SPED TUTORING HS	\$0.00	\$0.00	\$0.00	\$2,500.00		\$1,000.00	(\$1,500.00)	-60.00%
10.1200.000.113.3	SPED TRANSITION SPECIALIST HS	\$0.00	\$40,126.24	\$0.00	\$34,125.00		\$0.00	(\$34,125.00)	-100.00%
10.1200.000.114.1	SPED NON UNION SALARY ES	\$82,521.11	\$84,460.00	\$84,460.00	\$86,149.20		\$87,872.00	\$1,722.80	2.00%
10.1200.000.114.2	SPED NON UNION SALARY MS	\$95,090.27	\$97,242.53	\$97,242.53	\$99,007.38		\$100,808.00	\$1,800.62	1.82%
10.1200.000.114.3	SPED NON UNION SALARY HS	\$85,114.22	\$87,418.16	\$87,418.31	\$89,166.68		\$95,950.00	\$6,783.32	7.61%
10.1200.000.120.1	SPED SUBSTITUTES ES	\$19,367.72	\$30,000.00	\$13,609.50	\$20,000.00		\$15,000.00	(\$5,000.00)	-25.00%
10.1200.000.120.2	SPED SUBSTITUTES MS	\$10,704.06	\$4,410.00	\$14,050.00	\$7,000.00		\$13,000.00	\$6,000.00	85.71%
10.1200.000.120.3	SPED SUBSTITUTES HS	\$11,334.04	\$0.00	\$14,385.50	\$10,000.00		\$13,000.00	\$3,000.00	30.00%
10.1200.000.211.1	SPED HEALTH INSURANCE ES	\$321,535.78	\$530,686.73	\$342,562.39	\$446,108.59		\$459,172.85	\$13,064.26	2.93%
10.1200.000.211.2	SPED HEALTH INSURANCE MS	\$157,854.67	\$239,317.15	\$225,032.55	\$295,403.64		\$255,459.08	(\$39,944.56)	-13.52%
10.1200.000.211.3	SPED HEALTH INSURANCE HS	\$139,583.92	\$238,427.40	\$170,467.77	\$194,708.20		\$207,122.37	\$12,414.17	6.38%
10.1200.000.212.1	SPED DENTAL INS ES	\$33,019.72	\$43,352.58	\$31,747.00	\$38,855.52		\$43,629.60	\$4,774.08	12.29%
10.1200.000.212.2	SPED DENTAL INS MS	\$16,355.08	\$21,973.14	\$16,520.86	\$21,395.22		\$17,639.28	(\$3,755.94)	-17.56%
10.1200.000.212.3	SPED DENTAL INS HS	\$13,587.82	\$18,977.82	\$13,601.65	\$14,823.06		\$16,121.28	\$1,298.22	8.76%
10.1200.000.213.1	SPED LIFE INSURANCE ES	\$1,725.90	\$2,083.20	\$1,807.88	\$2,092.80		\$2,054.40	(\$38.40)	-1.83%
10.1200.000.213.2	SPED LIFE INSURANCE MS	\$853.00	\$969.60	\$900.14	\$1,027.20		\$931.20	(\$96.00)	-9.35%
10.1200.000.213.3	SPED LIFE INSURANCE HS	\$796.75	\$1,008.00	\$809.50	\$892.80		\$912.00	\$19.20	2.15%
10.1200.000.214.1	LONG TERM DISABILITY	\$1,818.56	\$2,112.00	\$2,013.75	\$2,333.05		\$2,175.88	(\$157.17)	-6.74%
10.1200.000.214.2	LTD SPED MS	\$1,008.02	\$1,188.45	\$1,118.22	\$1,289.93		\$1,051.60	(\$238.33)	-18.48%
10.1200.000.214.3	LONG TERM DISABILITY	\$1,003.08	\$1,345.38	\$1,129.50	\$1,184.80		\$1,169.38	(\$15.42)	-1.30%
10.1200.000.220.1	SPED FICA ES	\$68,289.13	\$82,379.38	\$76,132.54	\$91,841.02		\$88,432.92	(\$3,408.10)	-3.71%
10.1200.000.220.2	SPED FICA MS	\$36,404.08	\$42,553.26	\$39,361.08	\$46,457.83		\$42,836.07	(\$3,621.76)	-7.80%
10.1200.000.220.3	SPED FICA HS	\$35,866.35	\$46,848.23	\$40,910.91	\$53,841.14		\$46,549.37	(\$7,291.77)	-13.54%
10.1200.000.230.1	SPED NH RETIREMENT ES	\$101,847.48	\$106,979.81	\$111,911.20	\$113,872.50		\$101,738.08	(\$12,134.42)	-10.66%
10.1200.000.230.2	SPED NH RETIREMENT MS	\$69,676.44	\$73,568.55	\$76,214.15	\$77,281.67		\$58,414.17	(\$18,867.50)	-24.41%
10.1200.000.230.3	SPED NH RETIREMENT HS	\$62,064.67	\$91,177.29	\$82,280.51	\$78,263.37		\$73,773.25	(\$4,490.12)	-5.74%
10.1200.000.330.0	SPED PROFESSIONAL SERVICES DISTRICT	\$18,420.08	\$16,000.00	\$7,708.90	\$16,000.00		\$10,000.00	(\$6,000.00)	-37.50%
10.1200.000.330.1	SPED PROFESSIONAL SERVICES ES	\$7,894.95	\$8,200.00	\$8,206.02	\$11,050.00		\$13,230.00	\$2,180.00	19.73%
10.1200.000.330.2	SPED PROFESSIONAL SERVICES MS	\$4,862.38	\$15,350.00	\$10,918.46	\$10,212.00		\$5,000.00	(\$5,212.00)	-51.04%
10.1200.000.330.3	SPED PROFESSIONAL SERVICES HS	\$27,485.23	\$10,000.00	\$2,221.35	\$2,030.00		\$9,875.00	\$7,845.00	386.45%
10.1200.000.534.1	SPED POSTAGE ES	\$270.60	\$600.00	\$78.88	\$500.00		\$200.00	(\$300.00)	-60.00%
10.1200.000.534.2	SPED POSTAGE MS	\$135.99	\$650.00	\$113.25	\$250.00		\$200.00	(\$50.00)	-20.00%
10.1200.000.534.3	SPED POSTAGE HS	\$90.55	\$500.00	\$40.13	\$250.00		\$200.00	(\$50.00)	-20.00%

Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.1200.000.560.1	SPED OUT OF DISTRICT TUITION ES	\$151,336.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.560.2	SPED OUT OF DISTRICT TUITION - MS	\$31,356.00	\$282,957.00	\$129,947.88	\$175,939.00	\$0.00	(\$175,939.00)	-100.00%
10.1200.000.560.3	SPED OUT OF DISTRICT TUITION HS	\$147,201.98	\$162,900.00	\$218,917.41	\$276,331.00	\$187,040.00	(\$89,291.00)	-32.31%
10.1200.000.580.0	SPED TRAVEL DISTRICT	\$1,827.99	\$0.00	\$2,482.46	\$2,000.00	\$2,500.00	\$500.00	25.00%
10.1200.000.580.2	SPED TRAVEL - MS	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.580.3	SPED TRAVEL HS	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.610.1	SPED SUPPLIES ES	\$4,349.68	\$4,380.00	\$4,042.32	\$5,250.00	\$4,000.00	(\$1,250.00)	-23.81%
10.1200.000.610.2	SPED SUPPLIES MS	\$440.00	\$2,200.00	\$1,115.52	\$3,700.00	\$3,000.00	(\$700.00)	-18.92%
10.1200.000.610.3	SPED SUPPLIES HS	\$522.92	\$750.00	\$1,050.84	\$2,250.00	\$1,250.00	(\$1,000.00)	-44.44%
10.1200.000.640.1	SPED BOOKS ES	\$13.52	\$700.00	\$442.80	\$700.00	\$700.00	\$0.00	0.00%
10.1200.000.640.2	SPED BOOKS MS	\$1,820.20	\$2,300.00	\$404.28	\$2,300.00	\$1,500.00	(\$800.00)	-34.78%
10.1200.000.640.3	SPED BOOKS HS	\$143.85	\$250.00	\$79.99	\$250.00	\$250.00	\$0.00	0.00%
10.1200.000.730.1	SPED EQUIPMENT ES	\$70.00	\$870.00	\$298.99	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.730.2	SPED EQUIPMENT MS	\$388.83	\$2,100.00	\$3,993.89	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.730.3	SPED EQUIPMENT HS	\$680.62	\$1,532.98	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.000.810.1	SPED DUES & FEES ES	\$0.00	\$650.00	\$60.00	\$555.00	\$555.00	\$0.00	0.00%
10.1200.000.810.2	SPED DUES & FEES MS	\$0.00	\$650.00	\$30.00	\$555.00	\$555.00	\$0.00	0.00%
10.1200.000.810.3	SPED DUES & FEES HS	\$0.00	\$650.00	\$0.00	\$555.00	\$555.00	\$0.00	0.00%
10.1200.050.110.1	ALT PROGRAM ES - TEACHER SALARY	\$155,838.00	\$154,666.00	\$160,685.00	\$164,766.00	\$225,413.00	\$60,647.00	36.81%
10.1200.050.110.2	ALT PROGRAM MS - TEACHER SALARY	\$58,499.11	\$60,129.00	\$61,332.00	\$64,435.00	\$150,429.00	\$85,994.00	133.46%
10.1200.050.110.3	ALT PROGRAM HS - TEACHER SALARY	\$232,254.62	\$230,864.00	\$237,783.68	\$248,322.00	\$63,809.00	(\$184,513.00)	-74.30%
10.1200.050.111.3	ALT PROGRAM HS - PARAS SALARY	\$9,841.87	\$10,542.78	\$13,860.00	\$13,574.40	\$0.00	(\$13,574.40)	-100.00%
10.1200.050.113.3	ALT PROGRAM HS - NON UNION SALARY	\$90,112.05	\$92,116.57	\$92,116.57	\$94,419.49	\$0.00	(\$94,419.49)	-100.00%
10.1200.050.120.3	ALT PROGRAM HS - SUBSTITUTES	\$2,301.00	\$0.00	\$1,875.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.050.211.1	ALT PROGRAM ES - HEALTH INS	\$38,827.60	\$48,041.38	\$47,476.20	\$50,087.92	\$69,929.60	\$19,841.68	39.61%
10.1200.050.211.2	ALT PROGRAM MS - HEALTH INS	\$7,190.10	\$8,896.54	\$8,791.88	\$9,275.21	\$40,428.06	\$31,152.85	335.87%
10.1200.050.211.3	ALT PROGRAM HS - HEALTH INS	\$50,942.89	\$65,834.46	\$65,269.28	\$68,859.80	\$10,926.52	(\$57,933.28)	-84.13%
10.1200.050.212.1	ALT PROGRAM ES - DENTAL INS	\$4,049.04	\$3,988.32	\$3,988.32	\$4,049.04	\$4,841.04	\$792.00	19.56%
10.1200.050.212.2	ALT PROGRAM MS - DENTAL INS	\$574.68	\$565.92	\$565.92	\$574.68	\$2,721.36	\$2,146.68	373.54%
10.1200.050.212.3	ALT PROGRAM HS - DENTAL INS	\$5,160.36	\$5,082.84	\$5,082.84	\$5,160.36	\$601.68	(\$4,558.68)	-88.34%
10.1200.050.213.1	ALT PROGRAM ES - LIFE INS	\$192.00	\$192.00	\$192.00	\$192.00	\$288.00	\$96.00	50.00%
10.1200.050.213.2	ALT PROGRAM MS - LIFE INS	\$96.00	\$96.00	\$96.00	\$96.00	\$192.00	\$96.00	100.00%
10.1200.050.213.3	ALT PROGRAM HS - LIFE INS	\$384.00	\$384.00	\$384.00	\$384.00	\$96.00	(\$288.00)	-75.00%
10.1200.050.214.1	ALT PROGRAM ES - LTD	\$332.26	\$340.26	\$338.78	\$362.49	\$478.98	\$116.49	32.14%
10.1200.050.214.2	ALT PROGRAM MS - LTD	\$128.44	\$132.28	\$134.94	\$141.76	\$328.74	\$186.98	131.90%
10.1200.050.214.3	ALT PROGRAM HS - LTD	\$671.06	\$709.57	\$695.16	\$754.03	\$140.38	(\$613.65)	-81.38%
10.1200.050.220.1	ALT PROGRAM ES - FICA	\$11,156.01	\$11,832.19	\$11,427.97	\$12,604.60	\$17,244.35	\$4,639.75	36.81%
10.1200.050.220.2	ALT PROGRAM MS - FICA	\$4,370.42	\$4,599.87	\$4,572.28	\$4,929.28	\$11,507.82	\$6,578.54	133.46%
10.1200.050.220.3	ALT PROGRAM HS - FICA	\$24,717.50	\$25,514.54	\$25,438.67	\$27,258.16	\$4,881.39	(\$22,376.77)	-82.09%
10.1200.050.230.1	ALT PROGRAM ES - NHRS	\$32,757.08	\$32,510.79	\$33,775.92	\$32,360.04	\$44,271.61	\$11,911.57	36.81%
10.1200.050.230.2	ALT PROGRAM MS - NHRS	\$12,296.46	\$12,639.12	\$12,892.02	\$12,655.03	\$29,543.85	\$16,888.82	133.46%
10.1200.050.230.3	ALT PROGRAM NH RETIREMENT	\$66,029.22	\$67,796.06	\$67,626.65	\$67,314.43	\$12,532.09	(\$54,782.34)	-81.38%

Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.1200.050.330.3	ALT PROGRAM HS - PROFESSIONAL SERVICES	\$0.00	\$11,000.00	\$5,346.00	\$13,000.00	\$0.00	(\$13,000.00)	-100.00%
10.1200.050.580.3	ALT PROGRAM HS - TRAVEL	\$1,678.33	\$3,000.00	\$1,623.62	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
10.1200.050.610.1	ALT PROGRAM ES - SUPPLIES	\$2,045.09	\$3,700.00	\$3,913.20	\$3,700.00	\$3,700.00	\$0.00	0.00%
10.1200.050.610.2	ALT PROGRAM MS - SUPPLIES	\$629.39	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
10.1200.050.610.3	ALT PROGRAM HS - SUPPLIES	\$4,081.19	\$4,150.00	\$3,778.72	\$4,150.00	\$0.00	(\$4,150.00)	-100.00%
10.1200.050.640.1	ALT PROGRAM ES - BOOKS	\$353.11	\$1,000.00	\$876.78	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.1200.050.640.2	ALT PROGRAM MS - BOOKS	\$1,779.67	\$1,200.00	\$480.71	\$1,200.00	\$1,000.00	(\$200.00)	-16.67%
10.1200.050.640.3	ALT PROGRAM HS - BOOKS	\$740.44	\$1,500.00	\$458.97	\$3,500.00	\$0.00	(\$3,500.00)	-100.00%
10.1200.050.730.1	ALT PROGRAM ES - EQUIPMENT	\$301.34	\$870.00	\$2,598.66	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
10.1200.050.730.3	ALT PROGRAM HS - EQUIPMENT	\$465.34	\$2,880.00	\$1,839.74	\$1,600.00	\$0.00	(\$1,600.00)	-100.00%
10.1200.050.810.3	ALT PROGRAM HS - DUES & FEES	\$0.00	\$800.00	\$0.00	\$555.00	\$0.00	(\$555.00)	-100.00%
10.1200.090.110.0	SUMMER PROGRAM SALARY	\$0.00	\$7,550.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.110.1	SUMMER PROG SALARY ES	\$14,403.26	\$12,500.00	\$10,832.50	\$12,500.00	\$12,500.00	\$0.00	0.00%
10.1200.090.110.2	SUMMER PROG SALARY MS	\$3,745.00	\$9,000.00	\$3,543.75	\$7,500.00	\$6,000.00	(\$1,500.00)	-20.00%
10.1200.090.110.3	SUMMER PROG SALARY HS	\$1,260.00	\$2,500.00	\$2,415.00	\$2,000.00	\$2,500.00	\$500.00	25.00%
10.1200.090.111.1	SUMMER PROGRAM - PARA	\$5,119.30	\$7,500.00	\$10,993.92	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
10.1200.090.111.2	SUMMER PROGRAM - PARA	\$791.89	\$1,000.00	\$1,660.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1200.090.111.3	SUMMER PROGRAM - PARA	\$1,050.99	\$1,500.00	\$1,620.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1200.090.113.1	SUMMER PROGRAM - RELATED SERVICES	\$4,536.18	\$5,000.00	\$6,122.10	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
10.1200.090.113.2	SUMMER PROGRAM - RELATED SERVICES	\$0.00	\$0.00	\$210.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.1200.090.113.3	SUMMER PROGRAM - RELATED SERVICES	\$0.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00	(\$1,000.00)	-50.00%
10.1200.090.212.1	DENTAL INS	\$0.00	\$0.00	\$104.24	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.213.1	LIFE INS	\$0.00	\$0.00	\$5.50	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.214.0	LONG TERM DISABILITY	\$0.00	\$3.17	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.214.1	LONG TERM DISABILITY	\$0.00	\$0.00	\$0.59	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.220.0	FICA & MEDICARE	\$0.00	\$577.58	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.220.1	FICA & MEDICARE	\$1,827.59	\$1,415.25	\$2,163.46	\$1,725.00	\$956.00	(\$769.00)	-44.58%
10.1200.090.220.2	FICA & MEDICARE	\$344.64	\$765.00	\$410.73	\$845.00	\$459.00	(\$386.00)	-45.68%
10.1200.090.220.3	FICA & MEDICARE	\$176.79	\$306.00	\$307.27	\$425.00	\$191.00	(\$234.00)	-55.06%
10.1200.090.230.1	NH RETIREMENT	\$3,459.91	\$2,500.00	\$2,819.27	\$2,500.00	\$2,455.00	(\$45.00)	-1.80%
10.1200.090.230.2	NH RETIREMENT	\$787.20	\$1,500.00	\$789.03	\$1,500.00	\$1,178.00	(\$322.00)	-21.47%
10.1200.090.230.3	NH RETIREMENT	\$264.85	\$299.04	\$507.64	\$400.00	\$491.00	\$91.00	22.75%
10.1200.210.110.3	LIFE SKILLS HS - TEACHER SALARY	\$74,434.00	\$76,261.00	\$78,595.00	\$80,249.00	\$82,733.00	\$2,484.00	3.10%
10.1200.210.211.3	LIFE SKILLS HS - HEALTH INS	\$19,413.80	\$24,020.69	\$23,738.10	\$25,043.96	\$10,926.52	(\$14,117.44)	-56.37%
10.1200.210.212.3	LIFE SKILLS HS - DENTAL INS	\$2,024.52	\$1,994.16	\$1,994.16	\$2,024.52	\$601.68	(\$1,422.84)	-70.28%
10.1200.210.213.3	LIFE SKILLS HS - LIFE INS	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.1200.210.214.3	LONG TERM DISABILITY	\$158.06	\$167.77	\$165.89	\$176.55	\$179.81	\$3.26	1.85%
10.1200.210.220.3	LIFE SKILLS HS - FICA	\$5,302.43	\$5,833.97	\$5,532.95	\$6,139.06	\$6,329.08	\$190.02	3.10%
10.1200.210.230.3	LIFE SKILLS HS - NHRS	\$15,646.02	\$16,030.06	\$16,446.01	\$15,760.90	\$16,248.36	\$487.46	3.09%
10.1200.210.610.3	LIFE SKILLS HS - SUPPLIES	\$1,534.44	\$1,500.00	\$1,550.99	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
10.1200.210.640.3	LIFE SKILLS HS - BOOKS	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Func: SPECIAL EDUCATION - 1200		\$4,400,048.15	\$5,532,895.73	\$4,856,024.02	\$5,569,593.09	\$4,862,591.69	(\$707,001.40)	-12.69%







## **Curriculum, Instruction, and Assessment (CIA)**

The SAU 34 Strategic Plan identifies Student Success as one of three priority areas, stating: Every student deserves an exceptional education—one grounded in purposes larger than themselves, regular and meaningful opportunities for self-determination, feedback about the increasing difference they are making in matters important to them, and growing relationships. It articulates the goal SAU 34 will provide high quality educational opportunities for all students that foster the acquisition of critical academic skills, embedding the tenets identified in the Portrait of a Graduate (adaptive perseverance, responsibility, learner’s mindset, global citizenship, communication, critical thinking and collaboration), meeting the expectations for success in post-secondary education and the workplace. The five objectives for meeting this goal are:

- SAU 34 will develop and implement curriculum frameworks that integrate all content standards including career and technical education with Portrait of a Graduate tenets throughout PreK-12 as evidenced by the development and completion of the same by 2025.
- SAU 34 will develop and implement an equitable and balanced assessment program that supports and informs instructional practices to ensure progress towards student proficiency of the integrated curriculum frameworks, by 2025.
- SAU 34 will evaluate current programming and develop additional educational opportunities outside the traditional classroom setting.
- Examine, develop and implement career and technical education experiences for all students, grades 6-12.
- SAU 34 will develop and implement an embedded professional development program annually that will include instructional strategies and supports for delivering equitable access to the integrated curriculum frameworks informed by the balanced assessment program.

The 10.2210 budget lines support the work necessary to meet these goals and objectives.

- Professional Development Salaries: This line provides stipends for the following:
  - Data Teams - The Data Teams were formed in 2022 and the ESSER III Grant has funded the training and stipends to date. The Data Teams are responsible for reviewing data across the district to ensure that goals and outcomes are data driven as we implement all aspects of the strategic plan. ESSER III funding expires in September, 2024 and the costs of the stipends to continue this essential work are shifting here. On-going training costs will shift to other grant sources.
  - District Curriculum Committee - This is a K-12 group of educators, with representation from each grade span who are in the process of developing the web-based curriculum framework. This web-site will ultimately house and showcase the district curriculum and curriculum resources in a format that is accessible and easy to maintain. In addition to the standing committee funds are included to support building and populating the website across all grade levels and content areas. The target completion date of this project is June, 2025. After FY25 funding at a lesser level will be required to ensure the website remains current.

- New Course development - in alignment with the strategic plan new courses are being developed that focus on project based learning and career and technical skills and their application. The curriculum of the district is under constant review and revision to ensure that it affords all students high quality educational opportunities.
  - Professional Development Committee - As called for in both the Strategic Plan and the Professional Development Plan a committee of educators with representation from all grade spans and areas across the district reviews and revises the district's professional development programming to ensure that it is meeting the needs of all educators so that they have the tools necessary to provide all students with high quality educational opportunities.
  - Evaluation Review Committee - As called for in the Professional Evaluation Plan a representative committee meets to review and revise the plan on an annual basis.
  - Technology Committee - In alignment with both the priority areas of Student Success and Learning Environment, this committee with representation from all grade spans works in collaboration with the Director of Technology and the Director of Curriculum, Instruction, and Assessment to support the effective use of technology across all instructional programming.
  - Stipends for in-house experts to deliver professional development programming that due to either content or timing cannot be funded through a grant.
- Academic Excellence -This line provides the funding to recognize high academic achievement and excellence of students in grades 6-12 who meet the criteria of the Superintendents Club. As this is regular education programming it has a function code of 1100.
  - Teacher Tuition Reimbursement and Support Staff Tuition Reimbursement. These lines fund the contractually obligated tuition reimbursements per the collective bargaining agreements.
  - District Training: This line funds training expenses that cannot not be covered through grants.
  - Professional Development Contracted Services: This line funds a range of services and licenses including such items as the iReady Diagnostics for students K-8, the IXL Diagnostic for grades 9-12, Frontline, , and licenses for academic support programs.
  - Professional Development Travel: This line funds professional development travel expenses that cannot not be covered through grants.
  - Professional Development Supplies: This line funds supplies to support professional development and curriculum work in the district.
  - Professional Development Books: This line funds the books used in professional development work across the district.
  - Professional Development Memberships: This line funds the contractually obligated cost of teacher recertification. The line fluctuates each year in response to the number of recertifications across the district.

We continue to maximize the use of grant funds to support a significant amount of the professional development necessary to meet the goals of the SAU 34 Strategic Plan.

## **School Board and District-Level Services**

### **School Board Services 2310**

This function includes school board and officer stipends (i.e., secretary, treasurer, clerk, ballot clerks). School Board Services decreased by \$7,350.

- School Board Stipends - consistent with FY2024
- Legal Fees & Consultative Services - reduced by \$5,000 to be more in line with actual expenses
- Audit Fees - reduced by \$1,000 to align with current contract

### **District Services 2320**

This function includes requirements such as copier lease, unemployment compensation, workers' compensation, background checks, and advertising. This area of the budget decreased by \$1,688.

- Copier Lease and Services - reduced by \$2,500 to align with current lease and contract
- Increase in Workers' Compensation was nearly offset by a reduction in Unemployment Compensation

### **Student Transportation**

Transportation to and from school, vocational transportation and rates for athletic transportation and field trips are covered under a contract with First Student. FY2024 was the first year of a three-year contract with two option years.

The costs for transportation to and from school include 9 buses (down from 10 in order to minimize cost increases). Vocational Education transportation covers the transportation of students to and from the Concord Regional Vocational Center.

Field trips and athletic transportation costs are billed at rates covered by the contract. Actual costs depend upon the number of trips, distances and waiting times.

Special Education transportation costs depend upon the number of students being transported as outlined in their IEPs and their destinations. Special Education transportation projections are estimated based on the current student needs.

# Hillsboro-Deering District Level Services Report

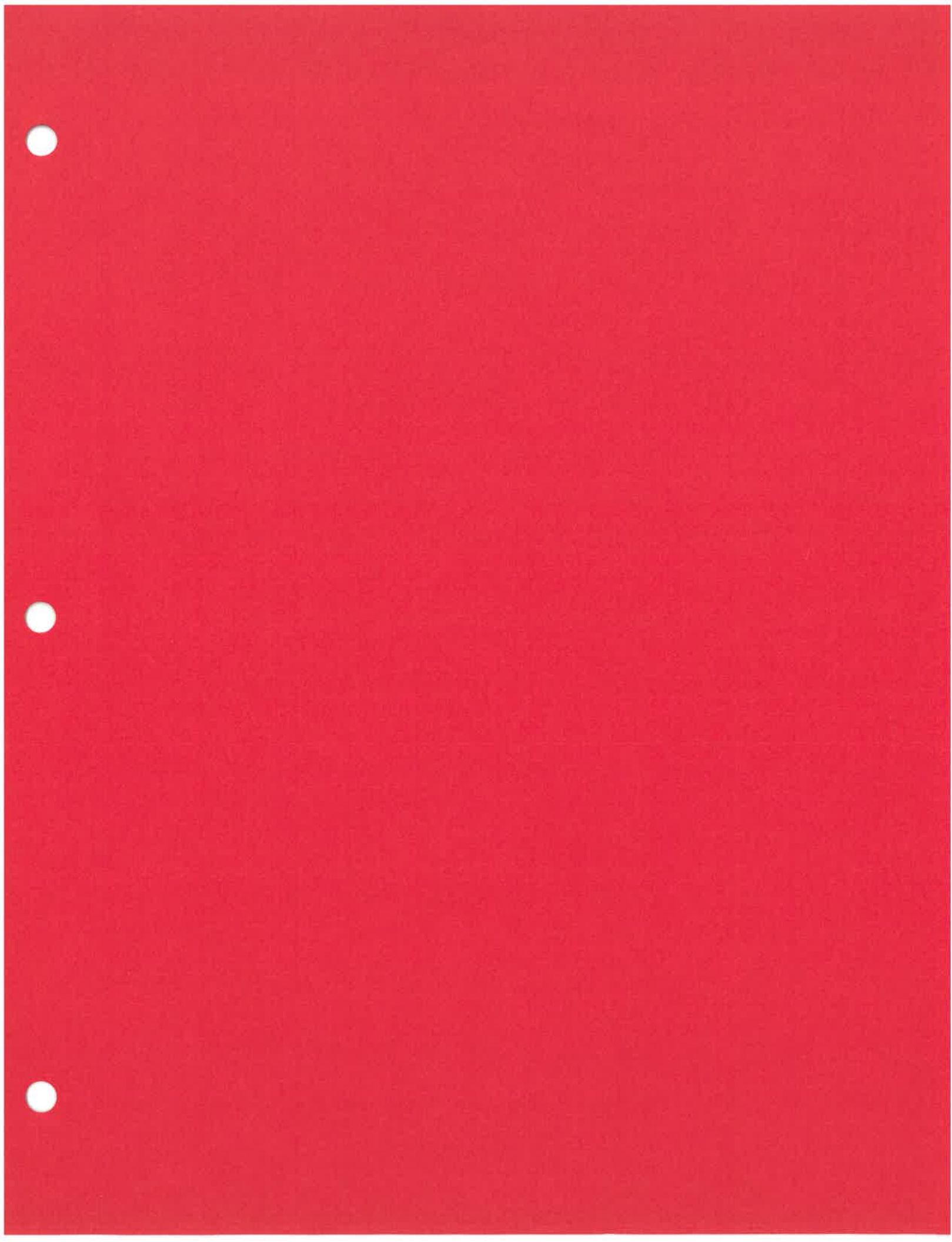
Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.1100.000.113.0	ESL TEACHER	\$0.00	\$60,568.00	\$75,546.00	\$76,939.00	\$79,477.00	\$2,538.00	3.30%
10.1100.000.211.0	HEALTH INSURANCE	\$0.00	\$18,333.94	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1100.000.212.0	DENTAL INSURANCE	\$0.00	\$1,215.67	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1100.000.213.0	LIFE INSURANCE	\$0.00	\$96.00	\$88.00	\$96.00	\$96.00	\$0.00	0.00%
10.1100.000.214.0	LONG TERM DISABILITY	\$0.00	\$133.25	\$153.13	\$169.27	\$172.65	\$3.38	2.00%
10.1100.000.220.0	FICA & MEDICARE	\$0.00	\$4,633.54	\$5,770.42	\$5,885.84	\$6,003.49	\$117.65	2.00%
10.1100.000.230.0	NHRS	\$0.00	\$12,731.39	\$15,855.35	\$15,110.82	\$15,412.88	\$302.06	2.00%
10.1100.000.890.0	ACADEMIC EXCELLENCE DISTRICT	\$0.00	\$0.00	\$0.00	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
<b>Func: REGULAR INSTRUCTION - 1100</b>		<b>\$0.00</b>	<b>\$97,711.79</b>	<b>\$97,412.90</b>	<b>\$103,200.93</b>	<b>\$107,162.02</b>	<b>\$3,961.09</b>	<b>3.84%</b>
10.1200.000.330.0	SPED PROFESSIONAL SERVICES DISTRICT	\$18,420.08	\$16,000.00	\$7,708.90	\$16,000.00	\$10,000.00	(\$6,000.00)	-37.50%
10.1200.000.580.0	SPED TRAVEL DISTRICT	\$1,827.99	\$0.00	\$2,482.46	\$2,000.00	\$2,500.00	\$500.00	25.00%
10.1200.090.110.0	SUMMER PROGRAM SALARY	\$0.00	\$7,550.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.214.0	LONG TERM DISABILITY	\$0.00	\$3.17	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.1200.090.220.0	FICA & MEDICARE	\$0.00	\$577.58	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>Func: SPECIAL EDUCATION - 1200</b>		<b>\$20,248.07</b>	<b>\$24,130.75</b>	<b>\$10,191.36</b>	<b>\$18,000.00</b>	<b>\$12,500.00</b>	<b>(\$5,500.00)</b>	<b>-30.56%</b>
10.2120.000.110.0	GUIDANCE SALARY DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$62,500.00	\$62,500.00	N/A
10.2120.000.113.0	TRUANT OFFICER/HOMELESS - DISTRICT	\$22,852.83	\$28,325.00	\$28,325.11	\$28,891.50	\$29,469.50	\$578.00	2.00%
10.2120.000.211.0	GUIDANCE HEALTH INSURANCE	\$6,986.48	\$12,010.35	\$12,010.35	\$12,671.05	\$25,852.90	\$13,181.85	104.03%
10.2120.000.212.0	GUIDANCE DENTAL INSURANCE	\$759.24	\$1,027.44	\$997.08	\$1,012.26	\$1,661.52	\$649.26	64.14%
10.2120.000.213.0	GUIDANCE LIFE INSURANCE	\$36.00	\$48.00	\$48.00	\$48.00	\$144.00	\$96.00	200.00%
10.2120.000.214.0	LONG TERM DISABILITY	\$34.99	\$61.71	\$62.39	\$63.56	\$202.33	\$138.77	218.33%
10.2120.000.220.0	GUIDANCE FICA DISTRICT	\$1,638.67	\$4,333.73	\$2,004.84	\$2,210.20	\$7,035.67	\$4,825.47	218.33%
10.2120.000.230.0	GUIDANCE NH RETIREMENT DISTRICT	\$4,803.76	\$3,943.83	\$5,953.98	\$5,674.29	\$18,062.81	\$12,388.52	218.33%
10.2120.000.330.0	GUIDANCE PROF SERVICES DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	N/A
10.2120.000.580.0	HOMELESS / TRUANCY TRAVEL - DISTRICT	(\$5,411.88)	\$12,000.00	\$42,347.38	\$12,000.00	\$12,000.00	\$0.00	0.00%
10.2120.000.610.0	HOMELESS SUPPLIES - DISTRICT	\$59.58	\$1,000.00	\$39.50	\$250.00	\$250.00	\$0.00	0.00%
10.2120.001.330.0	SRO SERVICES - DISTRICT	\$90,000.00	\$0.00	\$83,750.60	\$85,425.61	\$87,990.00	\$2,564.39	3.00%
<b>Func: GUIDANCE - 2120</b>		<b>\$121,759.67</b>	<b>\$62,750.06</b>	<b>\$175,539.23</b>	<b>\$148,246.47</b>	<b>\$255,168.73</b>	<b>\$106,922.26</b>	<b>72.12%</b>
10.2130.000.110.0	NURSE SALARY DISTRICT	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
10.2130.000.213.0	NURSE LIFE INSURANCE DISTRICT	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.2130.000.214.0	LONG TERM DISABILITY	\$0.00	\$3.96	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.2130.000.220.0	NURSE FICA DISTRICT	\$137.70	\$137.70	\$137.70	\$137.70	\$137.70	\$0.00	0.00%
10.2130.000.230.0	NURSE NH RETIREMENT DISTRICT	\$378.36	\$378.36	\$378.36	\$353.52	\$353.52	\$0.00	0.00%
10.2130.000.610.0	NURSE SUPPLIES DISTRICT	\$6,193.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>Func: NURSE - 2130</b>		<b>\$8,509.06</b>	<b>\$2,416.02</b>	<b>\$2,316.06</b>	<b>\$2,291.22</b>	<b>\$2,291.22</b>	<b>\$0.00</b>	<b>0.00%</b>
10.2160.000.330.0	OT & PT PROF SERV DISTRICT	\$28,088.82	\$40,000.00	\$44,570.32	\$35,000.00	\$47,078.00	\$12,078.00	34.51%
<b>Func: OCC &amp; PHYS THERAPY - 2160</b>		<b>\$28,088.82</b>	<b>\$40,000.00</b>	<b>\$44,570.32</b>	<b>\$35,000.00</b>	<b>\$47,078.00</b>	<b>\$12,078.00</b>	<b>34.51%</b>

Account	Object Description	FY 2022 ACTUAL		FY 2023 ACTUAL		FY 2024 APPROVED		FY 2025 PROPOSED		% CHG
		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2023 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2024 APPROVED	FY 2025 PROPOSED	FY 2025 PROPOSED	
10.2170.000.113.0	INTERPRETOR/TUTOR - SALARY	\$39,900.00	\$35,905.80	\$40,698.00	\$41,918.94	\$42,758.00	\$42,758.00	\$42,758.00	\$42,758.00	2.00%
10.2170.000.211.0	INTERPRETOR/TUTOR - HEALTH INSURANCE	\$13,023.32	\$20,148.06	\$17,793.08	\$18,771.88	\$29,852.75	\$29,852.75	\$29,852.75	\$29,852.75	59.03%
10.2170.000.212.0	INTERPRETOR/TUTOR - DENTAL	\$1,018.89	\$1,094.52	\$1,094.52	\$1,111.32	\$1,163.52	\$1,163.52	\$1,163.52	\$1,163.52	4.70%
10.2170.000.213.0	INTERPRETOR/TUTOR - LIFE	\$88.20	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	\$96.00	0.00%
10.2170.000.214.0	INTERPRETOR/TUTOR - LTD	\$87.86	\$89.54	\$89.54	\$92.22	\$94.07	\$94.07	\$94.07	\$94.07	2.01%
10.2170.000.220.0	INTERPRETOR/TUTOR - FICA	\$2,811.12	\$2,404.84	\$3,113.40	\$3,206.79	\$3,270.99	\$3,270.99	\$3,270.99	\$3,270.99	2.00%
10.2170.000.230.0	INTERPRETOR/TUTOR - NHRS	\$8,387.08	\$7,547.38	\$8,554.72	\$8,232.88	\$8,397.67	\$8,397.67	\$8,397.67	\$8,397.67	2.00%
<b>Func: INTERPRETER - 2170</b>		<b>\$65,316.47</b>	<b>\$67,275.66</b>	<b>\$71,439.26</b>	<b>\$73,430.03</b>	<b>\$85,633.00</b>	<b>\$85,633.00</b>	<b>\$12,202.97</b>	<b>\$12,202.97</b>	<b>16.62%</b>
10.2210.000.110.0	PROFESSIONAL DEVELOPMENT - SALARY	\$15,312.50	\$18,085.00	\$27,790.00	\$25,550.00	\$25,550.00	\$25,550.00	\$25,550.00	\$25,550.00	0.00%
10.2210.000.220.0	CURRICULUM FICA DISTRICT	\$1,147.79	\$1,368.51	\$2,125.93	\$1,954.58	\$1,955.00	\$1,955.00	\$1,955.00	\$1,955.00	0.02%
10.2210.000.230.0	CURRICULUM NHRS DISTRICT	\$3,218.95	\$3,658.44	\$5,841.45	\$5,018.02	\$5,018.00	\$5,018.00	\$5,018.00	\$5,018.00	0.00%
10.2210.000.240.0	TEACHER TUITION REIMBURSEMENT DISTRICT	\$35,378.00	\$33,445.25	\$49,500.00	\$49,500.00	\$49,500.00	\$49,500.00	\$49,500.00	\$49,500.00	0.00%
10.2210.000.241.0	SUPPORT STAFF TUITION REIMBURSEMENT DIST	\$5,131.73	\$2,866.25	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0.00%
10.2210.000.242.0	TRAINING DISTRICT	\$358.00	\$9,464.16	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0.00%
10.2210.000.330.0	PROF DEV CONTRACTED SERV	\$19,913.87	\$15,695.64	\$27,200.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	-3.08%
10.2210.000.580.0	PROF DEV TRAVEL DISTRICT	\$0.00	\$2,037.69	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0.00%
10.2210.000.610.0	PROF DEV SUPPLIES	\$16,944.22	\$13,060.37	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	0.00%
10.2210.000.640.0	PROF DEV BOOKS	\$6,440.36	\$6,946.44	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	0.00%
10.2210.000.810.0	PROF DEV MEMBERSHIPS	\$3,555.00	\$3,930.00	\$5,400.00	\$5,400.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	20.37%
		<b>\$107,400.42</b>	<b>\$110,557.75</b>	<b>\$147,357.38</b>	<b>\$142,922.60</b>	<b>\$143,223.00</b>	<b>\$143,223.00</b>	<b>\$300.40</b>	<b>\$300.40</b>	<b>0.21%</b>
10.2220.000.113.0	TECHNOLOGY SALARY DISTRICT	\$169,492.68	\$180,371.24	\$180,371.24	\$184,505.52	\$231,330.00	\$231,330.00	\$231,330.00	\$231,330.00	25.38%
10.2220.000.211.0	TECHNOLOGY HEALTH INS DISTRICT	\$32,711.60	\$48,041.38	\$48,041.38	\$50,684.20	\$63,022.55	\$63,022.55	\$63,022.55	\$63,022.55	24.34%
10.2220.000.212.0	TECHNOLOGY DENTAL INS DISTRICT	\$4,049.04	\$3,988.32	\$3,988.32	\$4,049.04	\$3,884.88	\$3,884.88	\$3,884.88	\$3,884.88	-4.05%
10.2220.000.213.0	TECHNOLOGY LIFE INS DISTRICT	\$153.60	\$153.60	\$153.60	\$153.60	\$249.60	\$249.60	\$249.60	\$249.60	62.50%
10.2220.000.214.0	TECHNOLOGY LTD	\$374.18	\$396.90	\$381.50	\$405.91	\$506.29	\$506.29	\$506.29	\$506.29	24.73%
10.2220.000.220.0	TECHNOLOGY FICA DISTRICT	\$12,471.79	\$13,149.68	\$13,798.40	\$14,114.67	\$17,696.95	\$17,696.95	\$17,696.95	\$17,696.95	25.38%
10.2220.000.230.0	TECHNOLOGY NHRS	\$23,996.52	\$25,360.20	\$25,360.20	\$24,963.60	\$31,136.59	\$31,136.59	\$31,136.59	\$31,136.59	24.73%
10.2220.000.240.0	TECHNOLOGY TRAINING	\$1,485.28	\$1,491.55	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	N/A
10.2220.000.330.0	TECHNOLOGY PROFESSIONAL SERVICES	\$22,427.20	\$21,765.10	\$25,000.00	\$25,000.00	\$23,760.00	\$23,760.00	\$23,760.00	\$23,760.00	-4.96%
10.2220.000.430.0	TECHNOLOGY REPAIRS	\$19,170.27	\$14,406.29	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.2220.000.531.0	TECHNOLOGY TELEPHONE DISTRICT	\$0.00	\$0.00	\$0.00	\$101,060.00	\$105,850.00	\$105,850.00	\$105,850.00	\$105,850.00	4.74%
10.2220.000.580.0	TECHNOLOGY TRAVEL	\$275.01	\$86.38	\$500.00	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	150.00%
10.2220.000.610.0	TECHNOLOGY SUPPLIES	\$9,382.53	\$14,977.75	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
10.2220.000.650.0	TECHNOLOGY SOFTWARE	\$174,749.13	\$204,707.06	\$192,000.00	\$250,000.00	\$266,147.00	\$266,147.00	\$266,147.00	\$266,147.00	6.46%
10.2220.000.651.0	TECHNOLOGY COMPUTERS AND OTHER EQUIPMENT	\$211,147.39	\$198,617.65	\$200,000.00	\$212,500.00	\$161,000.00	\$161,000.00	\$161,000.00	\$161,000.00	-24.24%
10.2220.000.810.0	TECHNOLOGY DUES & FEES	\$0.00	\$0.00	\$0.00	\$5,000.00	\$3,095.00	\$3,095.00	\$3,095.00	\$3,095.00	-38.10%
<b>Func: IMPROVEMENT OF INSTRUCTION - 2210</b>		<b>\$681,886.22</b>	<b>\$727,513.18</b>	<b>\$721,094.64</b>	<b>\$873,436.54</b>	<b>\$911,678.86</b>	<b>\$911,678.86</b>	<b>\$38,242.32</b>	<b>\$38,242.32</b>	<b>4.38%</b>
10.2310.000.113.0	SCHOOL BOARD STIPENDS	\$9,200.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	\$10,800.00	0.00%
10.2310.000.220.0	SCHOOL BOARD FICA	\$703.80	\$826.20	\$703.80	\$826.20	\$826.20	\$826.20	\$826.20	\$826.20	0.00%
10.2310.000.330.0	SCHOOL LEGAL FEES DISTRICT	\$42,030.45	\$28,411.00	\$75,000.00	\$65,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	-7.69%
10.2310.000.331.0	CONSULTANTS	\$0.00	\$5,000.00	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.00%

Account	Object Description	FY 2022 ACTUAL		FY 2023		FY 2024		FY 2025		% CHG
		APPROVED	ACTUAL	APPROVED	ACTUAL	APPROVED	ACTUAL	PROPOSED	\$ CHG	
10.2310.000.340.0	CHECKLIST & BALLOT CLERK DISTRICT	\$350.00	\$90.00	\$500.00	\$90.00	\$500.00	\$90.00	\$400.00	(\$100.00)	-20.00%
10.2310.000.380.0	AUDIT FEES DISTRICT	\$24,703.00	\$34,137.15	\$24,000.00	\$34,137.15	\$22,500.00	\$34,137.15	\$21,500.00	(\$1,000.00)	-4.44%
10.2310.000.550.0	PRINTING DISTRICT	\$3,476.53	\$3,976.89	\$3,300.00	\$3,976.89	\$3,500.00	\$3,976.89	\$3,750.00	\$250.00	7.14%
10.2310.000.810.0	DUES & FEES DISTRICT	\$9,727.84	\$6,755.10	\$10,000.00	\$6,755.10	\$10,000.00	\$6,755.10	\$9,500.00	(\$500.00)	-5.00%
10.2310.000.890.0	SCHOOL BOARD MISC EXPENSES	\$3,661.46	\$6,668.97	\$7,500.00	\$6,668.97	\$8,000.00	\$6,668.97	\$7,000.00	(\$1,000.00)	-12.50%
<b>Func: SCHOOL BOARD- 2310</b>		<b>\$93,853.08</b>	<b>\$96,665.31</b>	<b>\$141,803.80</b>	<b>\$96,665.31</b>	<b>\$126,126.20</b>	<b>\$96,665.31</b>	<b>\$118,776.20</b>	<b>(\$7,350.00)</b>	<b>-5.83%</b>
10.2320.000.250.0	UNEMPLOYMENT COMP DISTRICT	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$6,813.00	(\$1,187.00)	-14.84%
10.2320.000.260.0	WORKERS COMPENSATION DISTRICT	\$55,605.00	\$56,358.10	\$59,942.00	\$56,358.10	\$57,500.00	\$56,358.10	\$59,299.00	\$1,799.00	3.13%
10.2320.000.290.0	EMPLOYEE PHYSICALS & FINGERPRINTS	\$4,807.75	\$7,531.25	\$4,500.00	\$7,531.25	\$4,800.00	\$7,531.25	\$5,000.00	\$200.00	4.17%
10.2320.000.310.0	SAU 34 APPORTIONMENT	\$1,004,279.00	\$1,023,413.00	\$1,023,413.00	\$1,023,413.00	\$1,005,714.00	\$1,023,413.00	\$971,137.00	(\$34,577.00)	-3.44%
10.2320.000.442.0	COPIER RENTAL AND SERVICE	\$42,913.13	\$14,338.42	\$43,154.52	\$14,338.42	\$47,500.00	\$14,338.42	\$45,000.00	(\$2,500.00)	-5.26%
10.2320.000.540.0	ADVERTISING DISTRICT	\$6,179.17	\$8,283.16	\$10,000.00	\$8,283.16	\$8,000.00	\$8,283.16	\$8,000.00	\$0.00	0.00%
<b>Func: ADMINISTRATION- 2320</b>		<b>\$1,113,784.05</b>	<b>\$1,109,923.93</b>	<b>\$1,149,009.52</b>	<b>\$1,109,923.93</b>	<b>\$1,131,514.00</b>	<b>\$1,109,923.93</b>	<b>\$1,095,249.00</b>	<b>(\$36,265.00)</b>	<b>-3.20%</b>
10.2600.000.113.0	MAINTENANCE SALARY DISTRICT	\$157,121.93	\$165,123.78	\$165,949.92	\$165,123.78	\$175,950.18	\$165,123.78	\$176,365.60	\$415.42	0.24%
10.2600.000.211.0	MAINTENANCE HEALTH INS DISTRICT	\$31,678.15	\$50,710.31	\$50,710.31	\$50,710.31	\$53,499.92	\$50,710.31	\$11,056.61	(\$42,443.31)	-79.33%
10.2600.000.212.0	MAINTENANCE DENTAL INS DISTRICT	\$3,518.96	\$3,654.60	\$3,654.60	\$3,654.60	\$3,710.52	\$3,654.60	\$2,721.36	(\$989.16)	-26.66%
10.2600.000.213.0	MAINTENANCE LIFE INS DISTRICT	\$192.05	\$211.20	\$211.20	\$211.20	\$211.20	\$211.20	\$211.20	\$0.00	0.00%
10.2600.000.214.0	LTD MAINTENANCE	\$311.28	\$340.00	\$356.03	\$340.00	\$178.63	\$340.00	\$181.50	\$2.87	1.61%
10.2600.000.220.0	MAINTENANCE FICA DISTRICT	\$11,432.83	\$11,968.40	\$12,723.45	\$11,968.40	\$13,460.19	\$11,968.40	\$13,491.57	\$31.38	0.23%
10.2600.000.230.0	MAINTENANCE NH RETIRE DISTRICT	\$20,552.28	\$22,007.79	\$21,978.54	\$22,007.79	\$22,453.06	\$22,007.79	\$23,051.39	\$598.33	2.66%
10.2600.000.231.0	403B	\$0.00	\$800.00	\$0.00	\$800.00	\$1,000.00	\$800.00	\$0.00	(\$1,000.00)	-100.00%
10.2600.000.240.0	MAINTENANCE TRAINING DISTRICT	\$75.00	\$116.21	\$5,000.00	\$116.21	\$5,000.00	\$116.21	\$5,000.00	\$0.00	0.00%
10.2600.000.330.0	PROFESSIONAL SERVICES	\$9,306.00	\$15,750.00	\$12,000.00	\$15,750.00	\$12,000.00	\$15,750.00	\$12,000.00	\$0.00	0.00%
10.2600.000.411.0	MAINTENANCE WATER & SEWER DIST	\$49,278.41	\$71,309.75	\$54,000.00	\$71,309.75	\$54,000.00	\$71,309.75	\$54,000.00	\$0.00	0.00%
10.2600.000.421.0	MAINTENANCE DISPOSAL DIST	\$34,555.20	\$35,817.37	\$42,000.00	\$35,817.37	\$42,000.00	\$35,817.37	\$40,000.00	(\$2,000.00)	-4.76%
10.2600.000.422.0	MAINTENANCE SNOWPLOWING DIST	\$70,610.52	\$73,856.11	\$80,000.00	\$73,856.11	\$0.00	\$73,856.11	\$0.00	\$0.00	N/A
10.2600.000.423.0	MAINTENANCE CUSTODIAL SERV DIST	\$583,417.31	\$589,224.08	\$590,000.00	\$589,224.08	\$625,000.00	\$589,224.08	\$643,150.00	\$18,150.00	2.90%
10.2600.000.424.0	MAINTENANCE GROUNDS DISTRICT	\$71,837.52	\$73,908.95	\$70,000.00	\$73,908.95	\$167,500.00	\$73,908.95	\$169,000.00	\$1,500.00	0.90%
10.2600.000.430.0	MAINTENANCE REPAIRS DISTRICT	\$419,624.86	\$285,511.66	\$275,000.00	\$285,511.66	\$275,000.00	\$285,511.66	\$287,120.00	\$12,120.00	4.41%
10.2600.000.442.0	ENERGY LEASE PAYMENTS	\$179,968.76	\$182,066.26	\$180,066.26	\$182,066.26	\$182,028.76	\$182,066.26	\$188,789.00	\$6,760.24	3.71%
10.2600.000.520.0	MAINTENANCE PROP/LIAB INS DISTRICT	\$50,261.00	\$51,137.72	\$50,000.00	\$51,137.72	\$53,695.00	\$51,137.72	\$65,089.00	\$11,394.00	21.22%
10.2600.000.531.0	MAINTENANCE TELEPHONE DISTRICT	\$64,499.99	\$103,878.91	\$101,060.00	\$103,878.91	\$0.00	\$103,878.91	\$0.00	\$0.00	N/A
10.2600.000.610.0	MAINTENANCE SUPPLIES DISTRICT	\$173,968.58	\$62,426.32	\$62,000.00	\$62,426.32	\$62,000.00	\$62,426.32	\$62,000.00	\$0.00	0.00%
10.2600.000.622.0	MAINTENANCE ELECTRICITY DISTRICT	\$191,505.80	\$183,729.02	\$240,000.00	\$183,729.02	\$267,736.00	\$183,729.02	\$267,736.00	\$0.00	0.00%
10.2600.000.623.0	MAINTENANCE PROPANE DISTRICT	\$170,171.48	\$141,292.44	\$145,000.00	\$141,292.44	\$145,000.00	\$141,292.44	\$145,000.00	\$0.00	0.00%
10.2600.000.626.0	MAINTENANCE VEHICLE DISTRICT	\$5,710.36	\$4,553.98	\$6,000.00	\$4,553.98	\$6,000.00	\$4,553.98	\$6,000.00	\$0.00	0.00%
10.2600.000.730.0	MAINTENANCE EQUIPMENT DISTRICT	\$65,573.57	\$28,969.84	\$17,000.00	\$28,969.84	\$17,000.00	\$28,969.84	\$15,000.00	(\$2,000.00)	-11.76%
10.2600.000.731.0	MAINTENANCE - FOOD SVC EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	N/A
<b>Func: MAINTENANCE - 2600</b>		<b>\$2,365,171.84</b>	<b>\$2,158,364.70</b>	<b>\$2,184,710.31</b>	<b>\$2,158,364.70</b>	<b>\$2,184,423.46</b>	<b>\$2,158,364.70</b>	<b>\$2,196,963.23</b>	<b>\$12,539.77</b>	<b>0.57%</b>
10.2721.000.510.0	TRANS TO FROM SCHOOL	\$598,656.76	\$615,607.45	\$590,554.27	\$615,607.45	\$614,176.00	\$615,607.45	\$670,986.00	\$56,810.00	9.25%
10.2722.000.510.0	TRANS SPED TO FROM SCHOOL	\$215,592.83	\$331,228.74	\$187,630.53	\$331,228.74	\$188,300.00	\$331,228.74	\$188,646.00	\$346.00	0.18%



Account	Object Description	FY 2022 ACTUAL	FY 2023 APPROVED	FY 2023 ACTUAL	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.2725.090.510.0	SUMMER PROGRAM ESY TRANSPORTATION	\$0.00	\$10,500.00	\$0.00	\$10,500.00	\$12,500.00	\$2,000.00	19.05%
<b>Func: TRANSPORTATION - 2720</b>		<b>\$814,249.59</b>	<b>\$788,684.80</b>	<b>\$946,836.19</b>	<b>\$812,976.00</b>	<b>\$872,132.00</b>	<b>\$59,156.00</b>	<b>7.28%</b>
10.5110.000.910.0	NEW DEBT SERVICE PRINCIPAL	\$735,000.00	\$735,000.00	\$735,000.00	\$0.00	\$0.00	\$0.00	N/A
10.5120.000.830.0	NEW DEBT SERVICE INTEREST	\$55,125.00	\$18,375.00	\$18,375.00	\$0.00	\$0.00	\$0.00	N/A
<b>Func: DEBT SERVICE - 5100</b>		<b>\$790,125.00</b>	<b>\$753,375.00</b>	<b>\$753,375.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>N/A</b>
10.5221.000.930.0	TRANSFER TO FOOD SERVICE FUND	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
10.5250.000.930.0	TRANSFER TO TRUST FUND- Maint.	\$10,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$250,000.00	\$100,000.00	66.67%
10.5250.000.930.5	TRANSFER TO TRUST FUND - TECHNOLOGY	\$10,000.00	\$2,500.00	\$2,500.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10.5250.000.930.0	TRANSFER TO TRUST FUND- SPED	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$10,000.00	(\$40,000.00)	-80.00%
<b>Func: FUND TRANSFERS - 5200</b>		<b>\$70,000.00</b>	<b>\$252,500.00</b>	<b>\$252,500.00</b>	<b>\$260,000.00</b>	<b>\$345,000.00</b>	<b>\$85,000.00</b>	<b>32.69%</b>
<b>GRAND TOTAL</b>		<b>\$6,280,392.29</b>	<b>\$6,436,983.33</b>	<b>\$6,553,041.59</b>	<b>\$5,911,567.45</b>	<b>\$6,192,855.26</b>	<b>\$281,287.81</b>	<b>4.76%</b>



## Technology

The HDSD technology program falls into the strategic plan priority area three, learning environments. The technology program's services and supports directly support priority areas one and two: student success and culture.

Technology by the numbers within the District:

- 1432 Chromebooks
- 281 PC's/Laptops
- 150 iPads
- 93 Viewboard interactive displays
- 21 Printers
- 4 Servers

All learning spaces are now equipped with interactive touchscreen displays. The multiyear rollout of this upgrade was entirely grant funded and designed to prevent a future campus-wide replacement in a single budget cycle. The next projected upgrade of projection technology will be in FY32.

The change over to the new and more powerful Student Information System (SIS) PowerSchool happened in the summer of 2023. Beginning in FY25, the cost of the SIS will no longer include cutover costs and will only reflect the annual fee.

As we complete year three of the rolling replacement cycle for student Chromebooks and staff devices, we see significant improvements in the stability and reliability of the devices our students and staff rely on for learning and teaching.

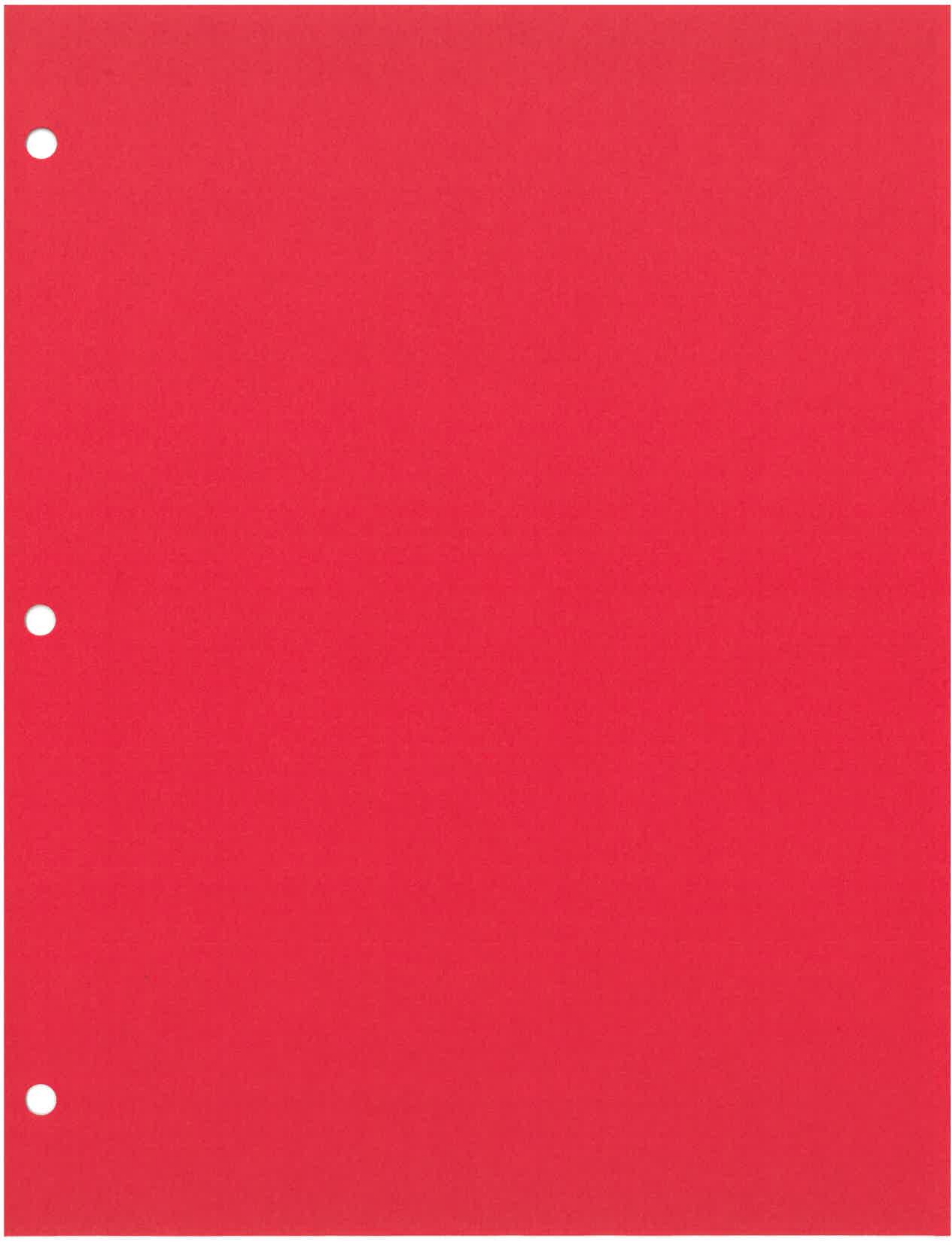
Once again, like all school districts, we have seen an increase in cyber-attacks against our systems and end users. Fortunately, we have been able to detect and prevent many attacks. Given the sheer number of attacks and the sophistication of the criminals attacking us, we will inevitably fall victim. We have a solid plan in place that will assist in limiting the impact. The requirements for maintaining vigilance and up to date cybersecurity infrastructure do come with a financial cost, and that continues to be reflected in the FY25 budget as in years past. We have firmly established relationships with local, state, and federal partners to aid in recovery efforts when required.

The FY25 technology budget reflects continued increases to the software line due significant price increases for necessary software and cybersecurity measures. There will be necessary hardware infrastructure replacements in the near future, but it is our recommendation that those be funded with the Technology Trust.

During FY20, the Technology Department staffing dropped from three down to two when a mid-year vacancy was not filled. The current staffing of a Director of Technology, responsible for the overall operations and management of technology infrastructure, programming, and a Network Administrator responsible for ensuring all systems and applications are supported and maintained, is no longer sufficient. The proposed FY25 budget repurposes a staffing decrease in another department to create an IT Help Desk Technician. This entry level position will ensure that end user issues and concerns are addressed quickly and efficiently, minimizing the impact on learning and teaching.

## Hillsboro-Deering Technology Report

Account	Object Description	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2023 APPROVED	FY 2024 APPROVED	FY 2025 PROPOSED	\$ CHG	% CHG
10.2220.000.113.0	TECHNOLOGY SALARY DISTRICT	\$169,492.68	\$180,371.24	\$180,371.24	\$184,505.52	\$231,330.00	\$46,824.48	25.38%
10.2220.000.211.0	TECHNOLOGY HEALTH INS DISTRICT	\$32,711.60	\$48,041.38	\$48,041.38	\$50,684.20	\$63,022.55	\$12,338.35	24.34%
10.2220.000.212.0	TECHNOLOGY DENTAL INS DISTRICT	\$4,049.04	\$3,988.32	\$3,988.32	\$4,049.04	\$3,884.88	(\$164.16)	-4.05%
10.2220.000.213.0	TECHNOLOGY LIFE INS DISTRICT	\$153.60	\$153.60	\$153.60	\$153.60	\$249.60	\$96.00	62.50%
10.2220.000.214.0	TECHNOLOGY LTD	\$374.18	\$381.50	\$381.50	\$405.91	\$506.29	\$100.38	24.73%
10.2220.000.220.0	TECHNOLOGY FICA DISTRICT	\$12,471.79	\$13,798.40	\$13,798.40	\$14,114.67	\$17,696.95	\$3,582.28	25.38%
10.2220.000.230.0	TECHNOLOGY NHRS	\$23,996.52	\$25,360.20	\$25,360.20	\$24,963.60	\$31,136.59	\$6,172.99	24.73%
10.2220.000.240.0	TECHNOLOGY TRAINING	\$1,485.28	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	N/A
10.2220.000.330.0	TECHNOLOGY PROFESSIONAL SERVICES	\$22,427.20	\$25,000.00	\$25,000.00	\$25,000.00	\$23,760.00	(\$1,240.00)	-4.96%
10.2220.000.430.0	TECHNOLOGY REPAIRS	\$19,170.27	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	N/A
10.2220.000.531.0	TECHNOLOGY TELEPHONE DISTRICT	\$0.00	\$0.00	\$0.00	\$101,060.00	\$105,850.00	\$4,790.00	4.74%
10.2220.000.580.0	TECHNOLOGY TRAVEL	\$275.01	\$500.00	\$500.00	\$1,000.00	\$2,500.00	\$1,500.00	150.00%
10.2220.000.610.0	TECHNOLOGY SUPPLIES	\$9,382.53	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	N/A
10.2220.000.650.0	TECHNOLOGY SOFTWARE	\$174,749.13	\$192,000.00	\$192,000.00	\$250,000.00	\$266,147.00	\$16,147.00	6.46%
10.2220.000.651.0	TECHNOLOGY COMPUTERS AND OTHER EQUIP	\$211,147.39	\$200,000.00	\$200,000.00	\$212,500.00	\$161,000.00	(\$51,500.00)	-24.24%
10.2220.000.810.0	TECHNOLOGY DUES & FEES	\$0.00	\$0.00	\$0.00	\$5,000.00	\$3,095.00	(\$1,905.00)	-38.10%
<b>Func: MEDIA / LIBRARY - 2220</b>		<b>\$681,886.22</b>	<b>\$721,094.64</b>	<b>\$721,094.64</b>	<b>\$873,436.54</b>	<b>\$911,678.86</b>	<b>\$38,242.32</b>	<b>4.38%</b>



## Facilities Department

### Operations and Maintenance

The department consists of the Director of Facilities, two Maintenance Technicians and four temporary summer positions. Custodians also provide some light maintenance services including moving furniture and plumbing repairs. Many maintenance related services are subcontracted. These services include; custodial, grounds maintenance, snow removal, HVAC preventive maintenance, fire protection system maintenance, alarm system service monitoring, annual inspection services including fire extinguishers, elevators, and boilers.

Many repairs are contracted out where licensed professionals or specialists are required such as electrical repairs, plumbing, HVAC, elevators, and fire suppression systems.

The proposed FY25 operations and maintenance budget is only \$10,827 (0.5%) higher than FY24. which can be explained by a higher property and liability insurance rates. Like most school districts, we belong to an insurance pool for property and liability insurance managed by Primex. While being part of a large pool helps stabilize rates, there was a larger than anticipated increase in FY 2024, which creates an even larger increase in the proposed FY25 budget. Other inflationary increases are offset by new hire savings in the Facilities Department. We anticipated another increase in the electricity lines due to higher rates, but based on our usage we believe that requirement will be nearly level.

### Capital Asset and Property Improvement Plan

This Capital Asset and Property Improvement Plan outlines improvements and repairs pertaining to both buildings and grounds components, including life expectancies of various systems, schedules for maintenance/replacement, and associated costs.

#### Maintenance Item Priority List

Priority	Requirement	Amount
1	Replace HS Boiler Plant	\$700,000
2	Replace ES Domestic Hot Water Boiler	\$225,000
3	Install Ventilation in ES Rooms 203, 207, 208	\$650,000
4	Install Ventilation in ES Haslet Wing, 2nd Floor	\$1,600,000
5	Upgrade HVAC in HS Rooms 201, 210-214 & Admin area	\$1,800,000
6	Upgrade HVAC in HS Rooms 202-207 and 101-105	\$1,800,000
7	Repave Hillcat Drive, Roadway in front of HS & Roadway to MS	\$250,000
8	Install Ventilation in ES 3rd Floor	\$1,500,000
9	Reconfigure & Repave ES Main Parking Lot	\$250,000
10	Install HVAC in HS Gym	\$200,000
11	Replace HS Gym Floor	\$200,000
	<b>Total</b>	<b>\$9,175,000</b>



## **Explanation of Items:**

### **Item 1 – Replace High School Boiler Plant**

There are two original cast iron boilers that provide heat to the Hillsboro-Deering High School. These boilers are original to the building (1988) and are nearing the end of their useful life. Repair parts are becoming more difficult to locate and increased lead times on parts could have an effect on building operations. The boiler design limits fuel efficiency and would be replaced with gas-fired condensing boilers rated to achieve 93%+ efficiency. The hot water pumping system is not large enough to deliver sufficient flow for full redundancy. The hot water pumps will be replaced to provide lead/ lag redundancy.

### **Item 2 – Replace Elementary School Domestic Hot Water Boiler**

The ES domestic hot water boiler has passed its predicted service life and needs to be considered for replacement. The existing atmospheric boiler would be replaced with a high efficacy condensing gas fired boiler. The hot water holding tank would also be upgraded. This is a mirror project that was completed at the HS in the summer of 2021. The district has realized both fuel saving and operational savings by implementing this approach.

### **Items 3 and 4 – Install Ventilation in ES Haslet Wing Second Floor and Rooms 203, 207 & 208**

Areas of the Hillsboro-Deering Elementary School still lack proper ventilation. With the COVID-19 pandemic there has been an increased push to improve indoor air quality. These two ventilation projects are being developed to address the areas with limited ventilation. In these projects air handling units and ductwork will be installed to bring in outdoor air. Along with the increased ventilation, air condition will improve the comfort level for occupants. These projects are a continuation of the ESSER funded ventilation projects that have been completed in previous years. These two projects would complete the transition to mechanical ventilation for the classroom areas of the Elementary School.

### **Items 5 and 6 – Upgrade HVAC for HS Rooms 201, 210-214, Admin Area, Rooms 202-207 & 101-105**

At the Hillsboro-Deering High School the HVAC units are nearing the end of their expected life. There would be a substantial project needed to replace all of the units. This project would most likely need to be done in two phases. Phase one would replace the units on the east side of the second floor of the building and the admin area, with a centralized unit. Phase two would address the north side of the building with a similar unit. These units would utilize air conditioning to provide occupant comfort in the warmer months. This project will also address the outdated HVAC control system and bring the controls in line with the systems at the other buildings.

### **Item 7 – Repave Hillcat Drive, Roadway in Front of HS & Roadway to MS**

As we continue to improve paving around the H-D campus the next areas that need to be addressed are Hillcat Drive, the loop in front of the HS and the roadway in front of the brown garage leading to the MS. The maintenance staff has been able to patch areas where holes have opened up, but with the continued bus traffic and snow plowing these areas continue to deteriorate year to year.

### **Item 8 – Install Ventilation in Elementary School Haslett Wing, Third Floor**

This project is a continuation of Items 3 and 4. The approach is to bring mechanical ventilation and cooling to the third floor of the ES. This project provides ventilation for the entire ES building.

Item 9 – Reconfigure and Repave Elementary School Main Parking Lot

The Elementary School parking lot has been a topic of discussion for many years. There have been long range plans developed for the layout to improve the flow of traffic and overall aesthetics of the front of the building. The plan has been broken down into three phases. The playground phase and the courtyard phase have been completed. The parking lot project would complete the final phase of the long range plan.

Item 10 – Install HVAC in High School Gym

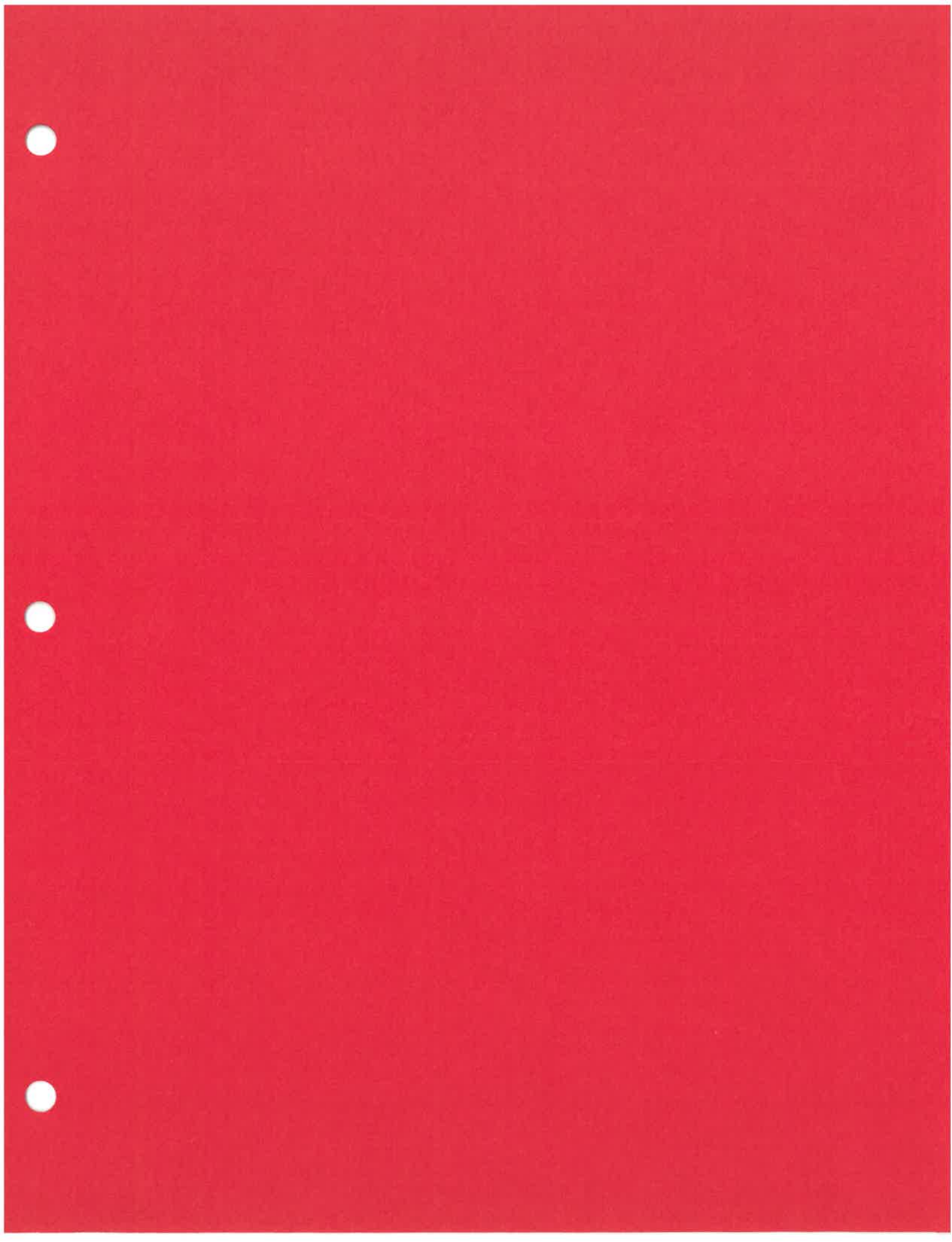
This item is linked to items 5 & 6, but is considered a lower priority since it is a much larger space, creating a slightly lesser need.

Item 11 – Replace Gym Floor at High School

Years ago, the HS gym floor incurred water damage and the wood continues to deteriorate causing a crater-like effect in several areas of the court.

## Hillsboro-Deering Facilities Report

Account	Object Description	FY 2023		FY 2024		FY 2025	% CHG
		FY 2022 ACTUAL	APPROVED	FY 2023 ACTUAL	APPROVED		
10.2600.000.113.0	MAINTENANCE SALARY DISTRICT	\$157,121.93	\$165,949.92	\$165,123.78	\$175,950.18	\$176,365.60	\$415.42
10.2600.000.211.0	MAINTENANCE HEALTH INS DISTRICT	\$31,678.15	\$50,710.31	\$50,710.31	\$53,499.92	\$11,056.61	(\$42,443.31)
10.2600.000.212.0	MAINTENANCE DENTAL INS DISTRICT	\$3,518.96	\$3,654.60	\$3,654.60	\$3,710.52	\$2,721.36	(\$989.16)
10.2600.000.213.0	MAINTENANCE LIFE INS DISTRICT	\$192.05	\$211.20	\$211.20	\$211.20	\$211.20	\$0.00
10.2600.000.214.0	LTD MAINTENANCE	\$311.28	\$356.03	\$340.00	\$178.63	\$181.50	\$2.87
10.2600.000.220.0	MAINTENANCE FICA DISTRICT	\$11,432.83	\$12,723.45	\$11,968.40	\$13,460.19	\$13,491.57	\$31.38
10.2600.000.230.0	MAINTENANCE NH RETIRE DISTRICT	\$20,552.28	\$21,978.54	\$22,007.79	\$22,453.06	\$23,051.39	\$598.33
10.2600.000.231.0	403B	\$0.00	\$0.00	\$800.00	\$1,000.00	\$0.00	(\$1,000.00)
10.2600.000.240.0	MAINTENANCE TRAINING DISTRICT	\$75.00	\$5,000.00	\$116.21	\$5,000.00	\$5,000.00	\$0.00
10.2600.000.330.0	PROFESSIONAL SERVICES	\$9,306.00	\$12,000.00	\$15,750.00	\$12,000.00	\$12,000.00	\$0.00
10.2600.000.411.0	MAINTENANCE WATER & SEWER DIST	\$49,278.41	\$54,000.00	\$71,309.75	\$54,000.00	\$54,000.00	\$0.00
10.2600.000.421.0	MAINTENANCE DISPOSAL DIST	\$34,555.20	\$42,000.00	\$35,817.37	\$42,000.00	\$40,000.00	(\$2,000.00)
10.2600.000.422.0	MAINTENANCE SNOWPLOWING DIST	\$70,610.52	\$80,000.00	\$73,856.11	\$0.00	\$0.00	\$0.00
10.2600.000.423.0	MAINTENANCE CUSTODIAL SERV DIST	\$583,417.31	\$590,000.00	\$589,224.08	\$625,000.00	\$643,150.00	\$18,150.00
10.2600.000.424.0	MAINTENANCE GROUNDS DISTRICT	\$71,837.52	\$70,000.00	\$73,908.95	\$167,500.00	\$169,000.00	\$1,500.00
10.2600.000.430.0	MAINTENANCE REPAIRS DISTRICT	\$419,624.86	\$275,000.00	\$285,511.66	\$275,000.00	\$287,120.00	\$12,120.00
10.2600.000.442.0	ENERGY LEASE PAYMENTS	\$179,968.76	\$180,066.26	\$182,066.26	\$182,028.76	\$188,789.00	\$6,760.24
10.2600.000.520.0	MAINTENANCE PROP/LIAB INS DISTRICT	\$50,261.00	\$50,000.00	\$51,137.72	\$53,695.00	\$65,089.00	\$11,394.00
10.2600.000.531.0	MAINTENANCE TELEPHONE DISTRICT	\$64,499.99	\$101,060.00	\$103,878.91	\$0.00	\$0.00	\$0.00
10.2600.000.610.0	MAINTENANCE SUPPLIES DISTRICT	\$173,968.58	\$62,000.00	\$62,426.32	\$62,000.00	\$62,000.00	\$0.00
10.2600.000.622.0	MAINTENANCE ELECTRICITY DISTRICT	\$191,505.80	\$240,000.00	\$183,729.02	\$267,736.00	\$267,736.00	\$0.00
10.2600.000.623.0	MAINTENANCE PROPANE DISTRICT	\$170,171.48	\$145,000.00	\$141,292.44	\$145,000.00	\$145,000.00	\$0.00
10.2600.000.626.0	MAINTENANCE VEHICLE DISTRICT	\$5,710.36	\$6,000.00	\$4,553.98	\$6,000.00	\$6,000.00	\$0.00
10.2600.000.730.0	MAINTENANCE EQUIPMENT DISTRICT	\$65,573.57	\$17,000.00	\$28,969.84	\$17,000.00	\$15,000.00	(\$2,000.00)
10.2600.000.731.0	MAINTENANCE - FOOD SVC EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
10.2600.050.423.3	MAINTENANCE ALT SCHOOL CUSTODIAL	\$0.00	\$18,207.00	\$17,514.72	\$18,753.00	\$18,540.00	(\$213.00)
10.2600.050.430.3	MAINTENANCE ALT SCHOOL REPAIRS	\$701.35	\$3,000.00	\$2,344.73	\$3,000.00	\$3,000.00	\$0.00
10.2600.050.441.3	MAINTENANCE ALT SCHOOL RENT	\$27,530.00	\$35,000.00	\$27,626.20	\$35,000.00	\$35,000.00	\$0.00
10.2600.050.531.3	MAINTENANCE ALT SCHOOL TELEPHONE	\$1,997.89	\$0.00	\$1,932.59	\$0.00	\$0.00	\$0.00
10.2600.050.610.3	MAINTENANCE ALT SCHOOL SUPPLIES	\$0.00	\$2,500.00	\$1,082.89	\$2,500.00	\$1,500.00	(\$1,000.00)
10.2600.050.622.3	MAINTENANCE ALT SCHOOL ELECTRICITY	\$4,234.71	\$6,500.00	\$5,156.06	\$6,000.00	\$7,000.00	\$1,000.00
10.2600.050.623.3	MAINTENANCE ALT SCHOOL PROPANE	\$10,189.03	\$15,000.00	\$7,346.32	\$12,500.00	\$11,000.00	(\$1,500.00)
Func: MAINTENANCE - 2600		\$2,409,824.82	\$2,264,917.31	\$2,221,368.21	\$2,262,176.46	\$2,273,003.23	\$10,826.77
							0.48%



# FOOD SERVICE

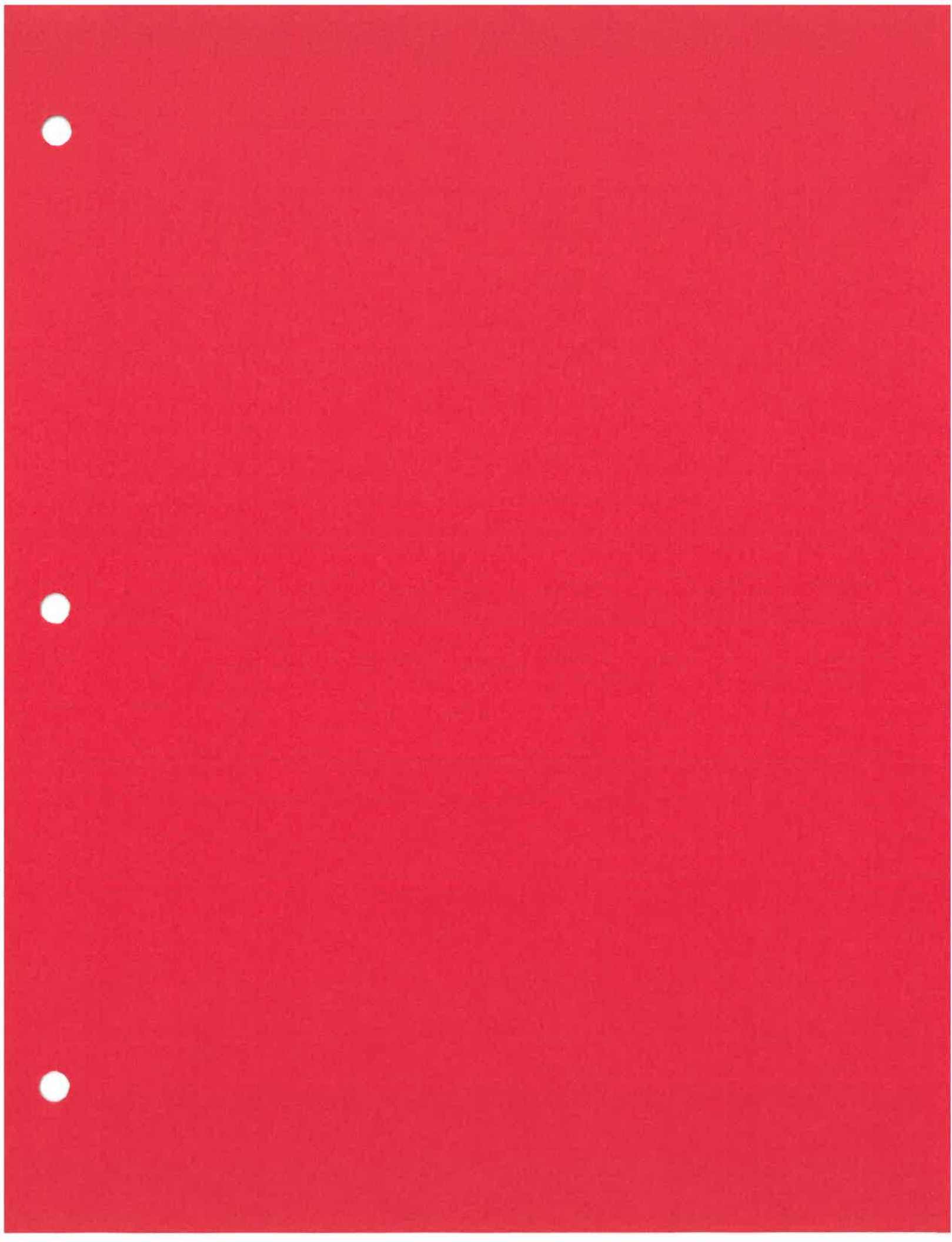
Account	Description	FY 22 ACTUAL	FY 23 APPROVED	FY 23 ACTUAL	FY 24 APPROVED	FY25 PROPOSED	\$ CHG
21.3100.000.110.0	FOOD SERVICE SALARY DISTRICT	\$55,157.14	\$56,136.75	\$58,749.94	\$61,100.00	\$67,600.00	\$6,500.00
21.3100.000.110.1	FOOD SERVICE SALARY ES	\$78,689.74	\$84,386.02	\$83,491.79	\$79,595.56	\$89,194.00	\$9,598.44
21.3100.000.110.2	FOOD SERVICE SALARY MS	\$51,328.88	\$58,463.76	\$61,883.86	\$62,610.96	\$67,411.05	\$4,800.09
21.3100.000.110.3	FOOD SERVICE SALARY HS	\$61,520.39	\$65,454.96	\$59,303.19	\$63,435.84	\$57,758.15	(\$5,677.69)
21.3100.000.120.1	FOOD SERV- SUBSTITUTES - ES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21.3100.000.120.2	FOOD SERV- SUBSTITUTES - MS	\$7,326.42	\$0.00	\$4,176.04	\$0.00	\$0.00	\$0.00
21.3100.000.120.3	FOOD SERV- SUBSTITUTES - HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21.3100.000.211.0	FOOD SERVICE HEALTH INS DISTRICT	\$8,022.10	\$8,896.54	\$0.00	\$0.00	\$0.00	\$0.00
21.3100.000.211.1	FOOD SERVICE HEALTH INSURANCE ES	\$41,554.72	\$53,379.24	\$39,633.22	\$37,543.76	\$33,169.80	(\$4,373.96)
21.3100.000.211.2	FOOD SERVICE HEALTH INSURANCE MS	\$8,022.10	\$8,896.54	\$8,896.54	\$34,728.04	\$33,169.80	(\$1,558.24)
21.3100.000.211.3	FOOD SERVICE HEALTH INSURANCE HS	\$0.00	\$0.00	\$0.00	\$9,385.94	\$0.00	(\$9,385.94)
21.3100.000.212.0	FOOD SERVICE DENTAL INSURANCE DIST	\$574.68	\$565.92	\$0.00	\$0.00	\$0.00	\$0.00
21.3100.000.212.1	FOOD SERVICE DENTAL INSURANCE ES	\$1,944.81	\$2,189.04	\$2,189.04	\$2,222.64	\$3,884.88	\$1,662.24
21.3100.000.212.2	FOOD SERVICE DENTAL INSURANCE MS	\$574.68	\$565.92	\$565.92	\$2,599.20	\$1,765.20	(\$834.00)
21.3100.000.212.3	FOOD SERVICE DENTAL INSURANCE HS	\$0.00	\$0.00	\$0.00	\$574.68	\$0.00	(\$574.68)
21.3100.000.213.0	FOOD SERVICE LIFE INSURANCE DIST	\$96.00	\$96.00	\$88.80	\$96.00	\$96.00	\$0.00
21.3100.000.213.1	FOOD SERVICE LIFE INSURANCE ES	\$155.80	\$172.80	\$126.20	\$115.20	\$172.80	\$57.60
21.3100.000.213.2	FOOD SERVICE LIFE INSURANCE MS	\$145.45	\$172.80	\$172.80	\$172.80	\$172.80	\$0.00
21.3100.000.213.3	FOOD SERVICE LIFE INSURANCE HS	\$112.60	\$115.20	\$57.60	\$57.60	\$0.00	(\$57.60)
21.3100.000.214.0	FOOD SERVICE LTD	\$121.16	\$123.50	\$120.99	\$134.42	\$148.72	\$14.30
21.3100.000.214.1	LONG TERM DISABILITY	\$133.66	\$157.11	\$116.06	\$113.17	\$155.80	\$42.63
21.3100.000.214.2	LONG TERM DISABILITY	\$102.44	\$127.53	\$132.48	\$137.75	\$148.30	\$10.55
21.3100.000.214.3	LONG TERM DISABILITY	\$73.26	\$89.54	\$38.44	\$47.53	\$0.00	(\$47.53)
21.3100.000.220.0	FOOD SERVICE FICA DISTRICT	\$4,117.41	\$4,294.46	\$4,494.40	\$4,674.15	\$5,171.40	\$497.25
21.3100.000.220.1	FOOD SERVICE FICA ES	\$5,229.26	\$6,455.53	\$5,825.58	\$6,089.04	\$6,823.33	\$734.29
21.3100.000.220.2	FOOD SERVICE FICA MS	\$4,487.23	\$4,434.23	\$5,053.44	\$4,666.36	\$5,156.96	\$490.60
21.3100.000.220.3	FOOD SERVICE FICA HS	\$4,706.33	\$5,007.30	\$4,536.69	\$4,725.72	\$4,418.50	(\$307.22)
21.3100.000.230.0	FOOD SERVICE NHRS DISTRICT	\$7,755.14	\$7,892.83	\$7,733.07	\$8,266.83	\$9,146.28	\$879.45
21.3100.000.230.1	FOOD SERVICE NH RETIREMENT ES	\$4,132.69	\$4,214.27	\$4,266.64	\$4,123.06	\$3,886.12	(\$236.94)
21.3100.000.230.2	FOOD SERVICE NH RETIREMENT MS	\$0.00	\$0.00	\$23.97	\$0.00	\$0.00	\$0.00
21.3100.000.230.3	FOOD SERVICE NH RETIREMENT HS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21.3100.000.240.0	FOOD SERVICE - TRAINING	\$2,198.02	\$3,500.00	\$4,912.98	\$4,000.00	\$4,000.00	\$0.00
21.3100.000.430.0	FOOD SERVICE - REPAIRS & MAINT.	\$10,091.79	\$12,000.00	\$8,155.33	\$12,000.00	\$10,000.00	(\$2,000.00)
21.3100.000.610.0	SUPPLIES - NON PROGRAM	\$390.87	\$2,500.00	\$2,158.50	\$1,500.00	\$1,500.00	\$0.00
21.3100.000.610.1	FOOD SERVICE SUPPLIES ES	\$17,554.30	\$16,500.00	\$11,127.81	\$17,000.00	\$15,000.00	(\$2,000.00)
21.3100.000.610.2	FOOD SERVICE SUPPLIES MS	\$12,466.96	\$15,000.00	\$12,237.19	\$15,000.00	\$14,000.00	(\$1,000.00)
21.3100.000.610.3	FOOD SERVICE SUPPLIES HS	\$12,212.11	\$10,500.00	\$10,069.99	\$13,000.00	\$12,000.00	(\$1,000.00)
21.3100.000.615.1	FOOD SERVICE MILK ES	\$24,684.82	\$18,000.00	\$11,894.78	\$20,000.00	\$17,500.00	(\$2,500.00)

Account	Description	FY 22 ACTUAL	FY 23 APPROVED	FY 23 ACTUAL	FY 24 APPROVED	FY25 PROPOSED	\$ CHG
21.3100.000.615.2	FOOD SERVICE MILK MS	\$8,723.00	\$10,000.00	\$6,477.59	\$12,000.00	\$10,000.00	(\$2,000.00)
21.3100.000.615.3	FOOD SERVICE MILK HS	\$10,632.65	\$7,000.00	\$9,578.26	\$8,500.00	\$9,500.00	\$1,000.00
21.3100.000.619.0	FOOD - SUMMER PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21.3100.000.620.0	FOOD - NON PROGRAM	\$16,556.85	\$25,000.00	\$9,851.16	\$15,000.00	\$15,000.00	\$0.00
21.3100.000.620.1	FOOD ES	\$110,092.63	\$120,000.00	\$116,154.89	\$115,000.00	\$117,500.00	\$2,500.00
21.3100.000.620.2	FOOD MS	\$65,006.12	\$85,000.00	\$92,279.34	\$90,000.00	\$92,500.00	\$2,500.00
21.3100.000.620.3	FOOD HS	\$58,907.00	\$75,000.00	\$74,885.36	\$75,000.00	\$75,500.00	\$500.00
21.3100.000.621.0	FOOD SERVICE - CATERING	\$7,183.98	\$14,000.00	\$11,601.29	\$12,500.00	\$12,000.00	(\$500.00)
21.3100.000.622.1	FOOD SERVICE - FFV	\$29,341.04	\$26,100.00	\$6,023.29	\$28,831.50	\$15,000.00	(\$13,831.50)
21.3100.000.730.0	FOOD SERVICE EQUIPMENT	\$8,948.65	\$10,000.00	\$11,393.00	\$0.00	\$0.00	\$0.00
21.3100.000.810.0	FOOD SERVICE - PROCESSING FEES	\$1,801.73	\$900.00	\$13,704.26	\$2,000.00	\$5,000.00	\$3,000.00
21.3100.090.110.0	SUMMER FOOD SERVICE - SALARY	\$6,342.59	\$0.00	\$11,537.52	\$9,500.00	\$10,000.00	\$500.00
21.3100.090.220.0	SUMMER FOOD SERVICE - FICA	\$485.21	\$0.00	\$882.63	\$726.75	\$765.00	\$38.25
		<b>\$749,704.41</b>	<b>\$823,287.79</b>	<b>\$776,601.87</b>	<b>\$838,774.50</b>	<b>\$826,214.89</b>	<b>(\$12,559.61)</b>

REVENUES							
21.9260.000.000.0	STATE FOOD REIMBURSEMENT	\$6,476.85	\$8,500.00	\$6,293.75	\$1,570.29	\$6,214.89	\$4,644.60
21.9560.000.000.0	FED FOOD REIMBURSEMENT	\$795,776.57	\$640,532.88	\$287,027.28	\$259,475.11	\$295,000.00	\$35,524.89
21.9561.000.000.0	FOOD SERVICE REIMBURSE - FFV	\$29,479.72	\$28,831.50	\$20,940.38	\$30,000.00	\$15,000.00	(\$15,000.00)
21.9562.000.000.0	SUPPLY CHAIN GRANT ALLOCATION	\$0.00	\$23,423.41	\$35,561.38	\$0.00	\$0.00	\$0.00
21.9600.000.000.0	FOOD SVC SALES	\$39,168.67	\$40,000.00	\$247,183.97	\$445,604.50	\$375,000.00	(\$70,604.50)
21.9601.000.000.0	FOOD SVC REVENUE - CATERING	\$7,153.98	\$12,500.00	\$28,628.31	\$15,000.00	\$25,000.00	\$10,000.00
21.9602.000.000.0	FOOD SVC REVENUE - NON PROGRAM FOOD	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$0.00
21.9604.000.000.0	FOOD SVC REVENUE - A LA CARTE	\$0.00	\$6,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00
21.9605.000.000.0	FOOD SVC REVENUE - VENDING	\$0.00	\$6,000.00	\$0.00	\$9,624.60	\$7,500.00	(\$2,124.60)
21.9610.000.000.0	TRANSFER FROM GENERAL FUND	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$75,000.00	\$25,000.00
		<b>\$878,055.79</b>	<b>\$823,287.79</b>	<b>\$675,635.07</b>	<b>\$838,774.50</b>	<b>\$826,214.89</b>	<b>(\$12,559.61)</b>

Net Gain/(Loss)	\$128,351.38	\$0.00	-\$100,966.80	\$0.00	\$0.00	\$0.00	\$0.00
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# Default vs Proposed

General Fund Expenditures	Proposed FY2025	Default FY2025	\$ Diff	% Diff
Regular Instruction	\$9,883,635	\$9,106,696	-\$776,939	-7.86%
Special Education	\$4,862,592	\$5,654,392	\$791,801	16.28%
Student Services	\$2,782,360	\$2,518,931	-\$263,429	-9.47%
Vocational Education	\$50,000	\$50,000	\$0	0.00%
Activities & Athletics	\$364,040	\$372,367	\$8,327	2.29%
Curriculum & Staff Development	\$143,223	\$142,923	-\$300	-0.21%
District Administration	\$242,888	\$251,926	\$9,038	3.72%
School Administration	\$1,390,552	\$1,404,362	\$13,810	0.99%
Media & Technology	\$1,309,280	\$1,276,514	-\$32,766	-2.50%
Facilities	\$2,273,003	\$2,280,331	\$7,327	0.32%
Transportation	\$1,220,544	\$1,299,377	\$78,833	6.46%
Debt Services & Transfers	\$75,000	\$50,000	-\$25,000	-33.33%
<b>Total</b>	<b>\$24,597,117</b>	<b>\$24,407,818</b>	<b>-\$189,298</b>	<b>-0.77%</b>
SAU Allocation	\$971,137	\$1,005,714	\$34,577	3.56%
Transfers to Trust	\$270,000	\$210,000	-\$60,000	-22.22%
<b>Total w/ SAU Allocation &amp; Trusts</b>	<b>\$25,838,254</b>	<b>\$25,623,532</b>	<b>-\$214,721</b>	<b>-0.83%</b>



## Teachers Salary Schedule Hillsboro-Deering Federation of Teachers

### **EXHIBIT C** **2024-2025 Salary Schedule**

2.0%

2024-25	BA	BA+24	MA	MA+20
Step 1	\$48,162	\$52,262	\$56,694	\$59,046
Step 2	\$49,606	\$53,830	\$58,395	\$60,817
Step 3	\$51,094	\$55,445	\$60,146	\$62,642
Step 4	\$52,627	\$57,108	\$61,951	\$64,520
Step 5	\$54,207	\$58,822	\$63,809	\$66,456
Step 6	\$55,832	\$60,586	\$65,724	\$68,450
Step 7	\$57,507	\$62,403	\$67,696	\$70,503
Step 8	\$59,232	\$64,275	\$69,727	\$72,618
Step 9	\$61,010	\$66,203	\$71,818	\$74,797
Step 10	\$62,839	\$68,190	\$73,973	\$77,042
Step 11	\$64,725	\$70,236	\$76,192	\$79,353
Step 12	\$66,666	\$72,343	\$78,477	\$81,733

# Support Staff Wage Schedule Hillsboro-Deering Support Staff Union

2024-2025

2024-2025					
Step	A	B	C	D	E
1	\$15.02	\$15.83	\$17.82	\$18.17	\$13.34
2	\$15.39	\$16.30	\$18.34	\$18.72	\$13.73
3	\$15.84	\$16.80	\$18.90	\$19.27	\$14.14
4	\$16.34	\$17.30	\$19.48	\$19.86	\$14.56
5	\$16.81	\$17.83	\$20.04	\$20.46	\$15.01
6	\$17.31	\$18.35	\$20.65	\$21.06	\$15.46
7	\$17.84	\$18.91	\$21.27	\$21.69	\$15.92
8	\$18.39	\$19.48	\$21.90	\$22.34	\$16.39
9	\$18.94	\$20.06	\$22.56	\$23.01	\$16.88
10	\$19.51	\$20.66	\$23.24	\$23.70	\$17.39

## Grades

- A: Food Service Workers and Cashiers
- B: Para-educators, Office Paraprofessionals and Cooks.
- C: Assistant Food Service Director (grand-fathered)
- D: Secretaries
- E: Cafeteria and/or Recess Monitors

## Health Insurance Rates

### Health Insurance Rates for FY25

2024-2025 Guaranteed Maximum Rates Per Year			
Plan	Single	Two-Person	Family
AB20	\$13,007.76	\$26,015.52	\$35,120.88

### Trust Fund Balances as of June 30, 2024

Trust Fund Description	Balance a/o 6/30/2023	FY23 Surplus to Add to Trust	Estimated 6/30/2024 Balance
HD Maintenance Fund	\$338,983.82	\$150,000.00	\$488,983.82
HD Roof Fund	\$115,733.90		\$115,733.90
HD HVAC Fund	\$121,500.59		\$121,500.59
HD Special Education Fund	\$728,872.01	\$50,000.00	\$778,872.01
HD Tech Fund	\$116,856.38	\$2,500.00	\$119,356.38
<b>Total Combined Fund Balances</b>	<b>\$1,421,946.70</b>	<b>\$202,500.00</b>	<b>\$1,624,446.70</b>