

	09-Jan-23	Holderness School District																				Draft #3
			Actual	Adopted	Adjusted	Actual	Adopted	Proposed														
Account		Description	Expenses 2020-2021	Budget 2021-2022	Budget 2021-2022	Expenses 2021-2022	Budget 2022-2023	Budget 2023-2024	Difference													
1	1100	REGULAR EDUCATION																				
2	110	Salaries	1,205,828	1,223,356	1,238,480	1,206,655	1,296,365	1,280,951	-15,414													17.4 FTE - Includes \$3,000 for summer tech work
3	213	Life Insurance	1,080	963	963	1,049	968	972	4													
4	220	FICA	92,795	95,636	96,793	93,305	101,193	99,997	-1,196													
5	232	Retirement	203,164	242,249	240,174	231,540	271,837	246,546	-25,291													
6	250	Unemployment	654	680	680	359	680	554	-126													
7	260	Worker's Comp	3,904	4,376	4,341	525	4,526	3,791	-735													
8	290	Longevity	28,050	27,540	27,540	26,300	26,420	26,200	-220													
9	321	Professional Serv for Instr.	1,400	1,000	1,000	700	30,000	1,000	-29,000													Every 4 years
10	430	Repairs & Maintenance	693	950	950	423	4,600	2,250	-2,350													
11	610	Supplies	28,083	41,175	41,175	34,206	38,000	38,000	0													
12	641	Printed Media	25,121	29,549	29,402	25,520	18,407	12,500	-5,907													Literacy curriculum
13	650	Computer Software	20,696	21,684	21,684	29,502	17,340	25,500	8,160													Adjusted from 2620-610 Read Live inc.
14	731	New Equipment	22,295	1	3,070	3,069	1	1	0													
15	733	New Furniture	13,696	5,000	5,000	6,131	1	1	0													
16	734	New Computers	2,744	53,491	53,491	42,378	10,920	1	-10,919													Warrant Article - New computers
17	735	Replacement of Equip.	17,794	1,500	1,500	0	1,500	500	-1,000													
18	810	Dues and Fees	425	800	800	505	800	800	0													
19		Total	1,668,422	1,749,950	1,767,042	1,702,165	1,823,558	1,739,564	-83,994													
20																						
21	1101	SUBSTITUTES																				
22	120	Salaries	11,524	35,000	35,000	63,210	38,000	38,000	0													
23	220	FICA	799	2,678	2,678	4,836	2,907	2,907	0													
24	231	Retirement	421	0	0	0	0	0	0													
25	250	Unemployment	37	95	95	20	91	84	-7													
26	260	Worker's Comp	38	123	123	28	122	110	-12													
27		Total	12,820	37,896	37,896	68,095	41,120	41,101	-19													
28																						
29	1102	INSTRUCTIONAL AIDES																				
30	110	Salaries	9,938	20,316	20,316	20,396	19,329	20,014	685													
31	213	Life Insurance	0	33	33	0	38	40														
32	220	FICA	847	1,554	1,554	1,701	1,479	1,531	52													
33	231	Retirement	13	0	0	194	0	0	0													
34	250	Unemployment	56	55	55	30	46	44	-2													
35	260	Worker's Comp	33	71	71	9	62	58	-4													
36		Total	10,888	22,029	22,029	22,331	20,954	21,687	733													
37																						

09-Jan-23	Holderness School District																
		Actual	Adopted	Adjusted	Actual	Adopted	Proposed	Difference									
		Expenses	Budget	Budget	Expenses	Budget	Budget										
Account	Description	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2023-2024	Difference									
38	1210	<b>SPECIAL EDUCATION (For Students with Disabilities)</b>															
39	110	Salaries	146,416	149,344	174,344	215,577	122,074	115,940	-6,134	2 FTE							
40	213	Life Insurance	108	108	108	149	108	105	-3								
41	220	FICA	10,771	11,639	13,552	15,741	9,339	8,869	-470								
42	232	Retirement	26,543	31,981	31,981	34,352	25,660	22,771	-2,889								
43	250	Unemployment	74	76	76	41	76	62	-14								
44	260	Worker's Comp	488	533	533	56	427	336	-91								
45	290	Longevity	2,700	2,800	2,800	0	0	0	0								
46	300	Purchased Prof & Tech Svc	109,345	170,080	154,080	143,613	186,600	208,514	21,914	Increase in IEP needs							
47	305	Testing/Evaluation	1,181	3,500	3,500	0	3,850	4,000	150								
48	500	Purchased Services	1,598	1,752	1,752	2,728	1,748	2,878	1,130								
49	561	Tuition to Other LEAs	0	45,000	95,000	10,162	45,000	1	-44,999	No anticipated need							
50	569	Preschool Tuition	1,645	16,850	16,850	20,299	48,351	38,978	-9,373								
51	580	Travel	0	1	1	0	1	1	0								
52	610	Supplies	339	700	700	3,131	700	700	0								
53	641	Printed Media	267	500	500	0	500	500	0								
54	650	Computer Software	0	800	800	650	500	500	0								
55	731	New Equipment	0	6,000	6,000	699	9,000	6,500	-2,500	Reduced equipment needs							
56		Total	301,476	441,664	502,577	447,198	453,934	410,655	-43,279								
57																	
58	1212	<b>SPECIAL EDUCATION AIDES (For Students with Disabilities)</b>															
59	110	Salaries	117,713	113,963	113,963	115,942	119,940	197,176	77,236	9 FTE-anticipated incoming student needs							
60	213	Life Insurance	0	185	185	224	237	390	153								
61	220	FICA	7,716	8,886	8,886	8,593	9,175	15,176	6,001								
62	231	Retirement	13,072	16,333	16,333	15,619	17,018	26,840	9,822								
63	250	Unemployment	186	189	189	101	202	277	75								
64	260	Worker's Comp	392	407	407	52	384	572	188								
65	290	Longevity	0	2,200	2,200	0	1,100	1,200	100								
66		Total	139,080	142,163	142,163	140,531	148,056	241,631	93,575								
67																	
68	1215	<b>EXTENDED SCHOOL YEAR FOR SPECIAL EDUCATION</b>															
69	110	Salaries	5,643	5,952	5,952	1,906	2,698	5,265	2,567								
70	220	FICA	432	455	455	146	206	403	197								
71	231	Retirement	813	1,251	1,251	367	567	1,034	467								
72	260	Worker's Comp	19	21	21	1	9	15	6								
73	300	Purchased Prof & Tech Svc	9,128	9,128	9,128	11,415	11,985	12,828	843								
74	569	Tuition	0	350	350	0	350	700	350								
75		Total	16,034	17,157	17,157	13,835	15,815	20,245	4,430								



	09-Jan-23	Holderness School District															
			Actual	Adopted	Adjusted	Actual	Adopted	Proposed									
	Account	Description	Expenses	Budget	Budget	Expenses	Budget	Budget	Difference								
114	1430	<b>SUMMER SCHOOL</b>															
115	110	Salaries	0	1	1	0	1	1	0								
116	220	FICA	0	0	0	0	0	0	0								
117	232	Retirement	0	0	0	0	0	0	0								
118	250	Unemployment	0	0	0	0	0	0	0								
119	260	Worker's comp	0	0	0	0	0	0	0								
120	300	Purch Prof & Tech Svc	0	0	0	0	0	0	0								
121		Total	0	1	1	0	1	1	0								
122																	
123	1490	<b>AFTER SCHOOL PROGRAM</b>															
124	300	Purch Prof & Tech Svc	0	0	0	0	0	12,000	12,000								
125																	
126	2100	<b>SUPPORT SERVICES - STUDENTS</b>															
127	329	Other Prof Educational Svc	0	0	0	0	0	0	0								
128	550	Printing and Binding	0	0	0	0	0	0	0								
129	890	Misc. Expenditures	180	1	1	180	1	0	-1								
130		Total	180	1	1	180	1	0	-1								
131																	
132	2120	<b>SCHOOL COUNSELING</b>															
133	110	Salaries	66,530	68,828	68,828	68,828	70,893	73,020	2,127								
134	213	Life Insurance	0	54	54	0	54	54	0								
135	220	FICA	4,884	5,319	5,319	5,078	5,491	5,655	164								
136	232	Retirement	11,949	14,615	14,615	14,615	15,087	14,518	-569								
137	250	Unemployment	37	38	38	20	38	31	-7								
138	260	Worker's Comp	222	243	243	31	251	214	-37								
139	290	Longevity	600	700	700	700	880	900	20								
140	533	Audio Visual	0	0	0	0	0	0	0								
141	610	Supplies	0	200	200	0	600	600	0								
142	641	Printed Media	670	400	400	363	1	1	0								
143	649	Other Info Resources (Tests)	0	1	1	0	1	1	0								
144		Total	84,893	90,398	90,398	89,635	93,296	94,994	1,698								
145																	
146	2123	<b>APPRAISAL SERVICES</b>															
147	810	Dues and Fees	1,781	2,106	2,106	1,957	2,106	2,106	0								
148																	



	09-Jan-23	Holderness School District																		
			Actual	Adopted	Adjusted	Actual	Adopted	Proposed												
			Expenses	Budget	Budget	Expenses	Budget	Budget	Difference											
	Account	Description	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2023-2024												
186	2162	PHYSICAL THERAPY SERVICES																		
187	300	Purchased Prof & Tech Svc	5,456	15,764	15,764	7,026	13,876	13,440	-436											
188																				
189	2163	OCCUPATIONAL THERAPY SERVICES																		
190	300	Purchased Prof & Tech Svc	29,222	26,176	26,176	39,491	28,087	49,514	21,427											
191	610	Supplies	0	1	1	0	1	1	0											
192		Total	29,222	26,177	26,177	39,491	28,088	49,515	21,427											
193																				
194	2210	IMPROVEMENT OF INSTRUCTION SERVICES																		
195	110	Salaries	3,700	3,700	3,700	3,700	3,700	3,700	0											
196	220	FICA	283	283	283	283	283	283	0											
197	232	Retirement	329	778	778	389	778	727	-51											
198		Total	4,313	4,761	4,761	4,372	4,761	4,710	-51											
199																				
200	2212	INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES																		
201	110	Salaries	0	2,000	2,000	0	2,000	2,000	0											
202	220	FICA	0	153	153	0	153	153	0											
203	232	Retirement	0	420	420	0	420	393	-27											
204	260	Worker's Comp	0	0	0	0	0	0	0											
205	300	Purchased Prof & Tech Svc	0	0	0	0	0	0	0											
206	321	Prof Serv. For Instruction	0	0	0	0	0	0	0											
207		Total	0	2,573	2,573	0	2,573	2,546	-27											
208																				
209	2213	INSTRUCTIONAL STAFF TRAINING SERVICES																		
210	290	Other Employee Benefits	16,789	30,000	30,000	12,478	30,000	30,000	0											
211	650	Software	0	460	460	0	460	0	-460											
212			16,789	30,460	30,460	12,478	30,460	30,000	-460											
213																				

09-Jan-23	Holdermess School District																	
Account	Description	Actual Expenses	Adopted Budget	Adjusted Budget	Actual Expenses	Adopted Budget	Proposed Budget	Difference										
214	<b>2222 SCHOOL LIBRARY SERVICES</b>																	
215	Salaries	79,016	80,596	80,596	80,596	82,208	84,880	2,672										1 FTE
216	Life Insurance	54	54	54	54	54	54	0										
217	FICA	5,860	6,319	6,319	6,002	6,450	6,662	212										
218	Retirement	14,403	17,362	17,362	17,362	17,722	17,102	-620										
219	Unemployment	37	38	38	20	38	31	-7										
220	Worker's Comp	263	289	289	36	295	253	-42										
221	Longevity	1,900	2,000	2,000	2,000	2,100	2,200	100										
222	Repairs & Maintenance	0	1	1	0	1	1	0										
223	Supplies	973	1,000	1,000	780	1,000	1,000	0										
224	Printed Media	3,492	3,000	3,000	3,098	3,000	3,000	0										
225	Computer Software	1,912	1,912	1,912	1,912	1,900	2,000	100										
226	Replacement of Equip.	0	0	0	0	0	0	0										
227	Total	107,911	112,571	112,571	111,861	114,768	117,183	2,415										
228																		
229	<b>2223 AUDIO VISUAL</b>																	
230	Repairs & Maintenance	0	1	1	0	1	1	0										
231	Supplies	0	1	1	0	1	1	0										
232	New Equipment	0	1	1	0	1	1	0										
233	Replacement of Equip.	4,660	1	1	0	1	1	0										
234	Total	4,660	4	4	0	4	4	0										
235																		
236	<b>2311 SCHOOL BOARD SERVICES</b>																	
237	Salaries	4,000	4,000	4,000	4,000	4,000	4,000	0										
238	FICA	306	306	306	306	306	306	0										
239	E & O Insurance	0	1	1	0	1	1	0										
240	Advertising	621	1,000	1,000	609	1,000	1,000	0										
241	Travel	0	1	1	0	1	1	0										
242	Supplies	416	1,500	1,500	1,385	1,500	1,500	0										
243	Computer Software	0	1	1	0	1	1	0										
244	Dues & Fees	3,980	3,000	3,000	2,740	4,000	4,000	0										
245	Total	9,323	9,809	9,809	9,040	10,809	10,809	0										
246																		
247	<b>2312 BOARD SECRETARY</b>																	
248	Salary	2,373	2,000	2,000	2,430	2,000	2,000	0										
249	FICA	0	0	0	0	0	153	153										
250	Retirement	0	0	0	0	0	271	271										
251		2,373	2,000	2,000	2,430	2,000	2,424	424										

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			Actual	Adopted	Adjusted	Actual	Adopted	Proposed													
			Expenses	Budget	Budget	Expenses	Budget	Budget	Difference												
	Account	Description	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2023-2024	Difference												
252																					
253	2313	<b>TREASURER</b>																			
254	120	Salaries	1,500	1,500	1,500	1,500	1,500	1,500	0												
255	220	FICA	115	115	115	115	115	115	0												
256	520	Fidelity Bond	0	0	0	0	0	0	0												
257	534	Postage	206	300	300	256	300	300	0												
258	610	Supplies	0	10	10	0	10	10	0												
259	890	Miscellaneous Expenditure	64	300	300	88	300	300	0												
260		Total	1,885	2,225	2,225	1,959	2,225	2,225	0												
261																					
262	2314	<b>ELECTION SERVICES</b>																			
263	110	Moderator's Salary	0	50	50	50	50	50	0												
264	120	Sup Checks/Ballot Clk	100	50	50	200	50	50	0												
265	550	Printing and Binding	0	200	200	119	200	200	0												
266		Total	100	300	300	369	300	300	0												
267																					
268	2317	<b>AUDIT</b>																			
269	330	Other Professional Services	4,000	4,000	4,000	6,450	4,000	6,500	2,500												
270																					
271	2318	<b>LEGAL</b>																			
272	330	Other Professional Services	4,851	1,500	1,500	939	1,500	1,500	0												
273	331	Fingerprint Expense	85	500	500	170	500	500	0												
274			4,936	2,000	2,000	1,109	2,000	2,000	0												
275																					
276	2321	<b>OFFICE OF THE SUPERINTENDENT</b>																			
277	330	Other Professional Services	270,261	291,758	291,758	291,758	323,039	303,860	-19,179												
278																					



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Account	Description	Actual Expenses 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Actual Expenses 2021-2022	Adopted Budget 2022-2023	Proposed Budget 2023-2024	Difference									
279	2410 PRINCIPAL'S OFFICE																
280	110 Salaries	91,000	91,800	91,800	91,800	94,554	99,500	4,946									
281	213 Life Insurance	54	54	54	54	54	54	0									
282	214 LTD Insurance	441	450	450	450	463	488	25									
283	220 FICA	6,650	7,056	7,056	6,876	7,269	7,612	343									
284	232 Retirement	16,198	19,389	19,389	19,296	19,973	19,542	-431									
285	250 Unemployment	37	38	38	20	38	31	-7									
286	260 Worker's Comp	303	413	413	41	333	289	-44									
287	290 Other Employee Benefits	980	2,500	2,500	942	2,500	2,500	0									
288	430 Repairs & Maintenance	3,290	1	1	0	1	1	0									
289	442 Rental of Equipment	3,551	7,000	7,000	6,160	7,000	7,000	0									
290	534 Postage	629	1,600	1,600	746	1,600	1,000	-600									
291	550 Printing and Binding	346	800	800	310	800	350	-450									
292	580 Administrative Travel	736	300	300	557	300	500	200									
293	610 Supplies	976	1,000	1,000	1,844	1,000	1,000	0									
294	641 Books & Other Printed Media	0	1	1	0	1	1	0									
295	650 Computer Software	4,710	4,041	4,041	4,078	3,305	3,410	105									
296	733 New Furniture	0	0	0	0	0	0	0									
297	735 Replacement of Equip.	0	0	0	0	0	0	0									
298	810 Dues and Fees	0	560	560	0	560	1	-559									
299	Total	129,902	137,003	137,003	133,175	139,751	143,279	3,528									
300																	
301	2411 SECRETARIAL SERV.																
302	110 Salaries	52,853	50,340	50,340	52,840	51,850	53,406	1,556									
303	213 Life Insurance	0	0	0	66	66	66										
304	220 FICA	3,837	3,851	3,851	3,845	3,967	4,086	119									
305	231 Retirement	5,904	7,078	7,078	7,429	7,290	7,226	-64									
306	250 Unemployment	37	38	38	20	34	31	-3									
307	260 Worker's Comp	176	176	176	24	166	155	-11									
308	890 Miscellaneous Expenditure	374	500	500	292	500	300	-200									
309	Total	63,181	61,983	61,983	64,516	63,873	65,270	1,397									
310																	





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Account	Description	Actual Expenses 2020-2021	Adopted Budget 2021-2022	Adjusted Budget 2021-2022	Actual Expenses 2021-2022	Adopted Budget 2022-2023	Proposed Budget 2023-2024	Difference																
	FUNCTION SUB TOTALS																							
1100	Instruction	1,692,130	1,809,875	1,826,967	1,792,591	1,885,632	1,802,352	-83,280															36.22%	
1200	Special Education	471,672	621,042	681,955	621,566	642,153	704,691	62,538															14.16%	
1400	Co-Curricular/Summer Sch	44,330	66,768	66,768	59,079	69,890	82,220	12,330															1.65%	
2120	Guidance & Appraisal Svc	86,674	92,504	92,504	91,593	95,402	97,100	1,698															1.95%	
2130	Health Services	82,921	86,518	86,518	84,466	89,002	95,497	6,495															1.92%	
2140	Psychological Services	23,485	26,688	26,688	22,218	27,970	29,205	1,235															0.59%	
2150	Speech/OT/ Services	106,135	111,152	111,152	122,522	117,984	141,686	23,702															2.85%	
2160	Physical Therapy Services	5,456	15,764	15,764	7,026	13,876	13,440	-436															0.27%	
2190	Support Services	180	1	1	180	1	0	-1															0.00%	
2210	Improvement of Instruction	21,101	37,794	37,794	16,850	37,794	37,256	-538															0.75%	
2220	Library Services	112,571	112,575	112,575	111,861	114,772	117,187	2,415															2.36%	
2310	School Board Services	22,616	20,334	20,334	21,357	21,334	24,258	2,924															0.49%	
2320	SAU	270,261	291,758	291,758	291,758	323,039	303,860	-19,179															6.11%	
2410	Principal's Office	193,083	198,986	198,986	197,691	203,624	208,549	4,925															4.19%	
2510	Financial Accounting	0	500	500	0	500	500	0															0.01%	
2620	Operating Building Services	335,914	383,291	383,291	338,511	454,364	399,973	-54,391															8.04%	
2700	Transportation	197,669	236,749	236,749	215,746	261,670	299,729	38,059															6.02%	
3100	Food Service	10,000	15,001	15,001	0	15,001	15,001	0															0.30%	
4000	Facilities/Construction	65,919	110,800	110,800	84,394	55,000	1	-54,999															0.00%	
5100	Principal & Interest	16,420	16,421	16,421	16,420	16,421	16,420	-1															0.33%	
5251	Capital Reserve	180,000	180,000	180,000	180,000	180,000	0	-180,000															0.00%	
	Health Ins. Summary	403,007	497,029	493,970	386,799	481,266	499,513	18,247															10.04%	
	Dental Ins. Summary	8,915	11,150	11,097	11,058	11,569	12,065	496															0.24%	
	Total District Funds	4,350,459	4,942,700	5,017,593	4,673,685	5,118,264	4,900,503	-217,761															98.49%	
	Federal Funds	0	1	0	0	1	1	0															0.00%	
	Food Service Funds	59,309	65,000	65,000	88,390	65,000	75,000	10,000															1.51%	
	Grand Total	4,409,768	5,007,701	5,082,593	4,762,076	5,183,265	4,975,504	-207,761															100.00%	

Holderness School District	2023-2024 Revenue Data	09-Jan-23	2022-2023	Tax Basis	2023-2024	Estimated
Accounts						
770	General Fund Revenue	Unreserved Fund Balance	289,255		0	
3110	Revenue From State Sources	Adequacy Aid	351,961		0	
3230		Catastrophic Aid	0		0	
4580	Revenue From Federal Sources	Medicaid	10,000		10,000	
		National Forest Reserve	355		300	
	Local Revenue Other Than Taxes					
1321		Reimbursement Speech Services	53,590		43,623	
		Tuition	0		0	
1510		Earnings on Investments	100		100	
		Voted from Fund Balance	40,000		0	
5250		Transfer from Capital Reserve Fund	0		0	
	Total General Fund Revenues		<u>745,261</u>		<u>54,023</u>	
5110	Proceeds from Bonds					
	Federal Fund Revenue	Title I	16,000		16,000	
		Title IIA	1		1	
		IDEA Reimbursement	32,000		32,000	
		Other Federal/State Grants	0		0	
			<u>48,001</u>		<u>48,001</u>	
4560	Food Service Revenue	Child Nutrition/Hot Lunch Program	65,000		75,000	
	Total School Revenue & Credits		858,262		177,024	
	District Appropriation		5,183,265		4,975,504	
1111	District Assessment		<u>4,325,003</u>		<u>4,798,480</u>	
	Change in District Assessment (Dollar Amount)				473,477	
	Change in District Assessment (Percentage)				10.95%	
	Dollar Change in Net Assessed Valuation Per \$1000				\$0.48	
	Net Assessed Valuation 2022				\$978,872,384	