

Annual School District Meeting

Deliberative Session Information Packet

Thursday, February 4, 2021

7:00 P.M.

Milford High School

100 West Street, Milford

Moderator's Rules of Procedure

2021 Milford School District Deliberative Session

New Hampshire law authorizes the moderator to establish the deliberative session's Rules of Procedure and gives the voters the power to overrule the moderator's procedures.

These Rules of Procedure are how the moderator will manage the meeting, in the absence of any challenges to these rules, to ensure a fair and orderly process.

1. Voters must check-in with the clerk. Voters will receive a sticker to wear in the hall and a voting card.
2. Voters must hold up their cards to vote on motions. Except for a secret ballot, the moderator will only cast a vote to either break or create a tie.
3. Anyone wishing to speak must do so at the microphone in the center aisle. A "Point of order" may be called out, but the voter must ask their question at the microphone.
4. *Voters waiting to speak must maintain a 6' distance from the voter in front of them. Speakers must wait for the microphone to be cleaned before approaching the mic.*
5. *Speakers should leave their masks on while at the microphone.*
6. *After speaking, the voter is to walk past the microphone, turn and walk along the first row to the room's side. Do not back up; a voter may be behind you.*
7. State your name and street address the first time you approach the microphone. For subsequent trips to the microphone, simply saying your name is sufficient.
8. Non-residents will be allowed to address the meeting after a favorable vote on a motion to enable them to speak.
9. Participants must address questions or comments to the moderator, not individual officials, committee members, or audience members.
10. Except for presenters explaining proposed articles, speakers have a three-minute time limit. If the speaker asks a question, one follow-up question is allowed before stepping away from the microphone. A speaker may make additional questions or comments on the article after all the other speakers in line have spoken.
11. We will discuss and vote on one amendment at a time.
12. Affirmative motions to "Call the question" limit debate and require a second and then a two-thirds majority vote to pass. Anyone wishing to call the question must do so from the microphone. Speakers may not call the question immediately after addressing the issue.
13. Voters who are already in line and members of the Board of Selectmen and the Budget Advisory Committee who had already indicated their desire to speak will be permitted to address the meeting after the question is called.

Continued on the other side

Moderator's Rules of Procedure

2021 Milford School District Deliberative Session

Continued from the other side

14. The meeting may restrict subsequent reconsideration of a vote on an article-by-article basis. The motion to restrict reconsideration may be made any time after the original vote. After a successful vote to restrict its reconsideration, voters may not take any action on the article.
15. The motions to call the question and restrict a warrant article's reconsideration are not debatable. Upon a second, the moderator will ask for a vote by the meeting.
16. Voters may verbally propose an amendment to an article's dollar amount.
17. Voters proposing a change to an article's language must submit the text in writing.
 - i. The operating budget article's text may not be changed except for the proposed dollar amount (RSA 40:13).
 - ii. The language of a collective bargaining agreement article, including the dollar amounts of the proposed agreement, may not be changed (RSA 40:13).
18. A petition for a secret ballot on an article must be submitted to the moderator by at least five voters before the vote. The five voters must be present (RSA 40:4-a).
19. The moderator shall take a secret yes/no ballot vote when seven or more voters present question the result of any non-secret ballot vote immediately after the moderator declares the result and before any other business begins (RSA 40:4-b).
20. Five voters present may request a recount of any secret yes/no ballot vote if the request is made immediately after the results are announced. Further, the moderator will order a recount immediately if the secret yes/no vote margin is less than 10% (RSA 40:4-a).
21. All speakers must be courteous and must address the issues, not the individuals who raise them. The moderator will not allow personal attacks or inappropriate language. The moderator may command a police officer or legal voter to remove from the meeting and detain any person conducting themselves in a disorderly manner (RSA 40:9).
22. Voters may overturn any of these Rules by a simple majority vote.

(signed) Peter R. Basiliere

School District Moderator

SCHOOL WARRANT
The State of New Hampshire

To the Inhabitants of the School District in the Town of Milford, County of Hillsborough, in the State of New Hampshire, qualified to vote in District affairs:

You are hereby notified that the Annual Meeting of the School District of Milford will be held, in accordance with RSA 40:13, at the Milford High School in said Milford, with the first (deliberative) session on the fourth day of February 2021, at seven o'clock in the evening, to transact all business other than voting, and on the ninth day of March, in the Milford High School Gymnasium, for the second session for voting by official ballot at the polls on all matters in the warrant as well as officers and other matters to be voted on. The polls will be open on the ninth of March 2021 from 6:00 AM and will not close earlier than 8:00 PM.

ELECTION OF OFFICERS (Separate Ballot Vote)

To choose one (1) member of the School Board for the ensuing three (3) years.

To choose one (1) member of the School Board for the ensuing one (1) year.

1. Shall the Milford School District vote to raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$43,970,972?** Should this article be defeated, the operating budget shall be **\$44,007,073** which is the same as last year, with certain adjustments required by previous action of the Milford School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **School Board: recommends (vote 5-0); Budget Advisory Committee: recommends (vote 7-1).**
2. Shall the District will vote to approve the cost items included in the Collective Bargaining Agreement (2021/22 through 2023/24) reached between the Milford School Board and the Milford Education Support Staff Association (MESSA), which calls for the following increase in salaries and benefits at the current staffing levels:

Account	2021-2022	2022-2023	2023-2024
Salaries – COLA	\$ 35,032	\$ 42,611	\$ 52,408
Wage-Driven Benefits on Salaries	\$ 17,675	\$ 14,286	\$ 16,413
Para 2 Certification	\$ 46,384	\$ 23,192	\$ 23,192
Additional Contrib. to 403B TDA	\$ 3,000	\$ 0	\$ 0
Total	\$ 102,091	\$ 80,089	\$ 92,013

and further, to raise and appropriate the operating budget adopted in Article 1 for the upcoming fiscal year 2021-22 by \$102,091, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. The costs for the two years of the agreement beyond the upcoming 2021-2022 fiscal year will be included in the operating budget proposal each of those years. **School Board: recommends (vote 5-0). Budget Advisory Committee: does not recommend (vote 3-5).**

3. Shall the Milford School District vote to raise and appropriate the sum of \$195,800 to be added to the Maintenance Expendable Trust previously established and to further raise and appropriate this sum from taxation. **School Board: recommends (vote 5-0); Budget Advisory Committee: recommends (vote 6-2).** (Majority vote required)
4. Shall the Milford School District vote to raise and appropriate the sum of \$150,000 to be added to the Special Education Expendable Trust Fund previously established. This sum to come from June 30 fund balance available for transfer on July 1. No new amount to be raised from taxation. **School Board: recommends (vote 5-0); Budget Advisory Committee: does not recommend (vote 3-5).**
5. Shall the school district vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-bII. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11. **School Board: recommends (vote 5-0); Budget Advisory Committee: recommends (vote 8-0).**

6. To transact any other business that may legally come before said meeting.

GIVEN UNDER OUR HANDS AT SAID MILFORD THIS 19th DAY OF JANUARY, 2021.

Suzanne A. Jains

[Signature]

Halligh Turner

[Signature]

Stephen L. Martin

SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST

SCHOOL BOARD

MILFORD SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET

	2020-2021	2021-2022	INCREASE/ (DECREASE)	PERCENTAGE (%)
Operating Budget	\$ 43,322,305	\$ 43,970,972	\$ 648,667	1.50%
CBA Warrant Articles	\$ -	\$ 102,091	\$ 102,091	100.00%
Total Operating Expenses	\$ 43,322,305	\$ 44,073,063	\$ 750,758	1.73%
Other Warrant Articles	\$ 600,000	\$ 195,800	\$ (404,200)	-67.37%
Total Appropriation:	\$ 43,922,305	\$ 44,268,863	\$ 346,558	0.79%
Revenue:	\$ 13,366,275	\$ 10,690,024	\$ (2,676,251)	-20.02%
Tax Assessment	\$ 30,556,030	\$ 33,578,839	\$ 3,022,809	9.89%
Tax Rate	\$18.50	\$19.90	\$1.40	7.57%
Enrollment (K-12) Oct 1st	2175	2200	25	1.15%

Proposed Budget 2021-2022

Function 1100 - Regular Education Programs

This account contains salaries for all regular classroom teachers and support staff, supplies, textbooks, furniture, and equipment used in all the regular education programs.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 9,704,395	\$ 9,642,649	\$ 9,800,312	\$ 9,766,793	\$ (33,519)	-0.3%
300	Professional Services	\$ 27,679	\$ 10,303	\$ 11,176	\$ 11,525	\$ 349	3.1%
400	Property Services	\$ 10,718	\$ 7,620	\$ 9,388	\$ 8,228	\$ (1,160)	-12.4%
500	Other Services	\$ 4,500	\$ 1,015	\$ 2,800	\$ 1,900	\$ (900)	-32.1%
600	Supplies & Materials	\$ 300,379	\$ 245,030	\$ 332,834	\$ 297,779	\$ (35,055)	-10.5%
700	Equipment/Property	\$ 137,433	\$ 152,855	\$ 89,672	\$ 30,054	\$ (59,618)	-66.5%
800	Other Objects	\$ 6,340	\$ 4,269	\$ 7,892	\$ 8,392	\$ 500	6.3%
Total		\$ 10,191,444	\$ 10,063,741	\$ 10,254,074	\$ 10,124,671	\$ (129,403)	-1.3%

The decrease in wages is due to the transfer of three teaching positions into the Function 1300 wage lines, (see corresponding increase). Contractual wages offset this reduction. The decreases in multiple object codes were made to keep budget increases down and to meet school board requested reduction.

Function 1200 - Special Education Programs

This account contains costs associated with special education, including salaries for teachers and support staff, supplies, texts, equipment, and student tuition for out-of-district placements.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 3,578,376	\$ 3,560,014	\$ 3,722,434	\$ 3,545,020	\$ (177,414)	-4.8%
300	Professional Services	\$ 63,950	\$ 46,197	\$ 95,750	\$ 81,065	\$ (14,685)	-15.3%
400	Property Services	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.0%
500	Other Services	\$ 1,017,722	\$ 930,384	\$ 1,110,338	\$ 1,229,200	\$ 118,862	10.7%
600	Supplies & Materials	\$ 40,140	\$ 31,816	\$ 48,540	\$ 37,840	\$ (10,700)	-22.0%
700	Equipment/Property	\$ 1,225	\$ 456	\$ 1,825	\$ 1,825	\$ -	0.0%
800	Other Objects						
Total		\$ 4,701,613	\$ 4,568,867	\$ 4,979,087	\$ 4,895,150	\$ (83,937)	-1.7%

The reduction in the wage line is due to the reduction of one teaching position, and two paraprofessionals reduced due to students being served moving out of district.

Function 1300 - Vocational Education Programs

This account contains costs associated with the Applied Technology programs at Milford High School, including teacher salaries, supplies, texts, and equipment. These programs are also available to students from area schools on a tuition basis.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 785,073	\$ 791,744	\$ 741,621	\$ 899,283	\$ 157,662	21.3%
300	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
400	Property Services	\$ 12,915	\$ 10,025	\$ 13,050	\$ 12,100	\$ (950)	-5.6%
500	Other Services	\$ 16,750	\$ 15,997	\$ 16,850	\$ 16,800	\$ (50)	-0.1%
600	Supplies & Materials	\$ 45,188	\$ 43,414	\$ 40,365	\$ 40,490	\$ 125	0.1%
700	Equipment/Property	\$ 42,808	\$ 25,142	\$ 102,418	\$ 33,000	\$ (69,418)	-861.5%
800	Other Objects	\$ 1,108	\$ 1,586	\$ 8,058	\$ 8,851	\$ 793	0.1%
Total		\$ 903,842	\$ 887,908	\$ 922,362	\$ 1,010,524	\$ 88,162	9.6%

Increase in wage line due to the reclassification of three teachers from the regular education accounts to the Vocational Education Programs account.
Reduction in equipment/property account lines is a result of one time purchases not recurring.

Function 1400 - Co-Curricular Activities

This account supports all athletic, co-curricular, and summer school programs. Included are stipends for coaches and club advisors, officials' pay, equipment, uniforms, fees, and related items.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 235,856	\$ 185,416	\$ 337,669	\$ 337,510	\$ (159)	0.0%
300	Professional Services	\$ 90,197	\$ 62,260	\$ 91,522	\$ 80,292	\$ (11,230)	-12.3%
400	Property Services	\$ 6,500	\$ 6,487	\$ 10,550	\$ 6,950	\$ (3,600)	-34.1%
500	Other Services	\$ 6,500	\$ 3,761	\$ 8,500	\$ 8,400	\$ (100)	-1.2%
600	Supplies & Materials	\$ 27,398	\$ 26,327	\$ 28,361	\$ 27,759	\$ (602)	-2.1%
700	Equipment/Property	\$ 6,548	\$ 6,255	\$ 9,850	\$ 7,000	\$ (2,850)	-28.9%
800	Other Objects	\$ 20,220	\$ 26,045	\$ 20,250	\$ 17,525	\$ (2,725)	-13.5%
Total		\$ 393,219	\$ 316,551	\$ 506,702	\$ 485,436	\$ (21,266)	-4.2%

Reduction in the professional services resulted from transferring the athletic trainer's salary to a wage line instead of professional service line as they are accounted for as an employee not a contracted service. The resulting increase in the wage line was offset by reductions to stipends and summer school wages.

Function 2100 – Student Support

Student support includes the work of guidance counselors, nurses, the school social worker, psychological services, speech therapy, occupational therapy, physical therapy, the in-school suspension supervisor, and Saturday detention. All salaries for these positions, as well as associated support staff, are included in these accounts, as are supplies, printing, and testing materials.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 2,500,860	\$ 2,438,239	\$ 2,557,999	\$ 2,617,836	\$ 59,837	2.3%
300	Professional Services	\$ 118,489	\$ 150,407	\$ 124,020	\$ 189,362	\$ 65,342	52.7%
400	Property Services	\$ 1,260	\$ 605	\$ 870	\$ 870	\$ -	0.0%
500	Other Services	\$ 1,405	\$ 636	\$ 935	\$ 1,185	\$ 250	26.7%
600	Supplies & Materials	\$ 29,650	\$ 25,799	\$ 35,011	\$ 34,410	\$ (601)	-1.7%
700	Equipment/Property	\$ 5,410	\$ 3,807	\$ 14,543	\$ 25,610	\$ 11,067	76.1%
800	Other Objects	\$ 845	\$ 794	\$ 850	\$ 850	\$ -	0.0%
Total		\$ 2,657,919	\$ 2,620,287	\$ 2,734,228	\$ 2,870,123	\$ 135,895	5.0%

The increase in professional services represents the costs for contracted nursing services for students in accordance with student IEP's. Equipment/property increase due to the necessary purchase of FM Systems (hearing devices).

Function 2200 – Instructional Support

Instructional support includes items associated with staff training, including workshops, professional materials, travel expenses, and summer curriculum work. This work supports the changes necessary to align Milford's curriculum, instructional practices, and assessment methods with the state standards, and workplace requirements. Function 2200 also provides for items relating to libraries and audio-visual services, including salaries, supplies, furniture, equipment, repairs, and educational collections.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 446,401	\$ 447,454	\$ 387,581	\$ 361,760	\$ (25,821)	-6.7%
300	Professional Services	\$ 39,000	\$ 47,161	\$ 44,000	\$ 27,000	\$ (17,000)	100+%
400	Property Services	\$ 10,653	\$ 8,442	\$ 18,639	\$ 13,750	\$ (4,889)	-26.2%
500	Other Services	\$ 97,825	\$ 53,066	\$ 117,825	\$ 112,825	\$ (5,000)	-4.2%
600	Supplies & Materials	\$ 63,684	\$ 91,147	\$ 140,282	\$ 139,517	\$ (765)	-0.5%
700	Equipment/Property	\$ 5,495	\$ 2,943	\$ 6,995	\$ 7,870	\$ 875	12.5%
Total		\$ 663,058	\$ 650,213	\$ 715,322	\$ 662,722	\$ (52,600)	-7.4%

The decreases were made in an attempt to keep overall budget increases down.

Function 2300 - District Administration

The District administration account includes costs associated with the school board, the superintendent's office, the curriculum coordinators, special education administrators and vocational education administrators. In addition to salaries and other administrative-related items such as equipment, supplies and printing, these accounts also include all the district's advertising charges and all legal, audit, and negotiation fees.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Proposed	Change	Change
100	Salaries	\$ 1,474,568	\$ 1,457,437	\$ 1,135,983	\$ 1,139,531	\$ 3,548	0.3%
300	Professional Services	\$ 71,050	\$ 264,248	\$ 127,050	\$ 139,572	\$ 12,522	9.9%
400	Property Services	\$ 600	\$ 615	\$ 600	\$ 600	\$ -	0.0%
500	Other Services	\$ 21,950	\$ 33,867	\$ 23,800	\$ 20,625	\$ (3,175)	-13.3%
600	Supplies & Materials	\$ 12,400	\$ 22,676	\$ 16,350	\$ 17,754	\$ 1,404	8.6%
700	Equipment/Property	\$ 2,000	\$ 2,834	\$ 2,000	\$ 2,000	\$ -	0.0%
800	Other Objects	\$ 223,050	\$ 16,399	\$ 22,600	\$ 25,388	\$ 2,788	12.3%
Total		\$ 1,805,618	\$ 1,798,076	\$ 1,328,383	\$ 1,345,470	\$ 17,087	1.3%

Increases in professional services is a result of increasing the negotiations account to cover the cost of legal consultation for two collective bargaining agreements being negotiated in the 21/22 Fiscal Year and to cover actuarial review performed every two years.

Function 2400 - School Administration Services

This account funds administrative services in the three school levels. This includes salaries for the principals, assistant principals, secretarial services, equipment, printing, travel, dues and fees, general supplies, service contracts, and graduation expenses at the high school.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Proposed	Change	Change
100	Salaries	\$ 1,315,418	\$ 1,285,494	\$ 1,333,362	\$ 1,316,301	\$ (17,061)	-1.3%
300	Professional Services	\$ 1,300	\$ 708	\$ 3,300	\$ 2,300	\$ (1,000)	-30.3%
400	Property Services	\$ 1,400	\$ 191	\$ 1,500	\$ 1,500	\$ -	0.0%
500	Other Services	\$ 15,470	\$ 10,868	\$ 16,050	\$ 14,450	\$ (1,600)	-10.0%
600	Supplies & Materials	\$ 12,025	\$ 8,246	\$ 13,017	\$ 10,599	\$ (2,418)	-18.6%
700	Equipment/Property	\$ 413	\$ 228	\$ 385	\$ 130	\$ (255)	-66.2%
800	Other Objects	\$ 23,408	\$ 27,379	\$ 26,967	\$ 27,336	\$ 369	1.4%
Total		\$ 1,369,434	\$ 1,333,114	\$ 1,394,581	\$ 1,372,616	\$ (21,965)	-1.6%

Salaries are contractual per Administrator's collective bargaining agreement.

Function 2500 – Support Services - Business

This account funds the salaries of the Business Office staff and Human Resources. Captured in these accounts are payroll, accounts payable, human resources, and grants management. The business office provides fiscal and budgeting services for the district.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ -	\$ -	\$ 392,101	\$ 440,125	\$ 48,024	12.2%
500	Other Services	\$ -	\$ 15	\$ 3,500	\$ 2,000	\$ (1,500)	-42.9%
600	Supplies & Materials	\$ -	\$ 499	\$ 48,100	\$ 50,500	\$ 2,400	5.0%
800	Other Objects	\$ -	\$ 684	\$ 4,000	\$ 4,000	\$ -	0.0%
Total		\$ -	\$ 1,198	\$ 447,701	\$ 496,625	\$ 48,924	10.9%

The increase in the salary line is the result of the salary increase pool for all unaffiliated staff being accounted for there, until allocation.

Function 2600 - Operations and Maintenance

This account funds the salaries of the Director of Buildings and Grounds, maintenance/grounds staff, and building-based custodians. It also supports water and sewer usage, disposal services, snow plowing, repair and maintenance materials, property/liability insurance, supplies, fuel, cell phone, electricity, equipment, and overtime.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 964,414	\$ 911,077	\$ 1,020,446	\$ 1,011,557	\$ (8,889)	-0.9%
300	Professional Services					\$ -	
400	Property Services	\$ 524,500	\$ 564,054	\$ 568,000	\$ 504,500	\$ (63,500)	-11.2%
500	Other Services	\$ 127,245	\$ 128,336	\$ 139,955	\$ 137,999	\$ (1,956)	-1.4%
600	Supplies & Materials	\$ 624,712	\$ 655,305	\$ 726,500	\$ 774,500	\$ 48,000	6.6%
700	Equipment/Property	\$ 45,000	\$ 32,994	\$ -	\$ -	\$ -	
Total		\$ 2,285,871	\$ 2,291,766	\$ 2,454,901	\$ 2,428,556	\$ (26,345)	-1.1%

Increase in the 600-object code with decrease in 400-object code due in part to the reclass of supplies from repair and maintenance to the supplies accounts.

Function 2700 - Pupil Transportation

This account covers costs of transportation of students to and from school, including special education and vocational education transportation.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
500	Other Services	\$ 1,297,976	\$ 1,217,205	\$ 1,343,895	\$ 1,333,267	\$ (10,628)	-0.8%
Total		\$ 1,297,976	\$ 1,217,205	\$ 1,343,895	\$ 1,333,267	\$ (10,628)	-0.8%

Decrease is due to reduced costs associated with a new three-year contract that started July 1, 2020.

Function 2840 - Technology Services

This account includes the salaries for the Director of Technology, Database Administrator, Technology Support Coordinator, and District-Wide Technology support, plus software service, licenses & support, supplies, and associated technology.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
100	Salaries	\$ 252,642	\$ 256,727	\$ 341,660	\$ 341,660	\$ -	0.0%
300	Professional Services	\$ 46,500	\$ 47,175	\$ 16,500	\$ 17,800	\$ 1,300	7.9%
400	Property Services	\$ 187,850	\$ 179,699	\$ 123,600	\$ 126,150	\$ 2,550	2.1%
500	Other Services	\$ 84,500	\$ 47,964	\$ 84,500	\$ 87,500	\$ 3,000	3.6%
600	Supplies & Materials	\$ 18,650	\$ 3,338	\$ 21,150	\$ 17,150	\$ (4,000)	-18.9%
700	Equipment/Property	\$ 43,000	\$ 42,981	\$ 161,000	\$ 96,000	\$ (65,000)	-40.4%
Total		\$ 633,142	\$ 577,884	\$ 748,410	\$ 686,260	\$ (62,150)	-8.3%

Decrease in Equipment/Property line due to need to purchase additional chrome books during the 20/21 year as a result of the remote learning, thus reducing the need to purchase as many in 21/22 FY. District will resume the normal replacement cycle in the 22/23 year.

Function 2850 – Early Retirement

Included in this account are salaries for professional and Administrator staff who have been approved for early retirement benefits.

Account	Item	19/20	19/20	20/21	21/22	Dollar Change	Percent Change
		Adopted	Actual	Adopted	Proposed		
100	Salaries	\$ 505,542	\$ 511,572	\$ 485,211	\$ 494,283	\$ 9,072	1.9%
Total		\$ 505,542	\$ 511,572	\$ 485,211	\$ 494,283	\$ 9,072	1.9%

The School Board Accepted four employees from the Milford Teacher's Association as per contract, no administrator put in for early retirement.

Function 2900 - Benefits and Taxes

Included in this account are health, dental, and life/long-term disability insurance costs, as well as workers compensation, teacher retirement, non-teacher retirement, unemployment compensation, tuition reimbursement, annuity contributions, sick leave payback, retirement benefit, and FICA/Medicare for all staff members.

Account	Item	19/20	19/20	20/21	21/22	Dollar Change	Percent Change
		Adopted	Actual	Adopted	Proposed		
100	Salaries	0	0	0	\$ 175,071	\$ 175,071	100.0%
200	Benefits and Taxes	\$ 12,125,344	\$ 11,800,081	\$ 12,299,588	\$ 12,926,239	\$ 626,651	5.1%
Total		\$ 12,125,344	\$ 11,800,081	\$ 12,299,588	\$ 13,101,310	\$ 801,722	6.5%

Health insurance and the dramatic increase in the rates for New Hampshire Retirement caused this increase.

Salary line is a one-time negotiated payout.

Function 5100 - Interest and Principal

These accounts cover payments of interest and principal on the long-term debt listed below.

Account	Item	19/20	19/20	20/21	21/22	Dollar Change	Percent Change
		Adopted	Actual	Adopted	Proposed		
830	Interest on Debt	\$ 260,236	\$ 252,735	\$ 179,065	\$ 161,764	\$ (17,301)	-9.7%
910	Principal On Debt	\$ 1,168,350	\$ 1,168,350	\$ 628,795	\$ 615,000	\$ (13,795)	-2.2%
Total		\$ 1,428,586	\$ 1,421,085	\$ 807,860	\$ 776,764	\$ (31,096)	-3.8%

Project (year of issue)

Principal

Interest

Final Payment

HS Fire Alarm System/MS Roof/MS Carpet & Tile
(\$1,604,565 original amount)
Middle & High School Renovations (2017 - \$3M bond)
Track and Field & High School Renovations (2007)
(\$4,525,000 original amount)

140,000

18,725

August 2023

255,000

84,533

August 2027

220,000
Total \$615,000

58,506

January 2028

\$161,764

Function 5220 - Fund Transfers

These accounts are for the food service costs and Federal Grants.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
930	Special Rev/Grants	\$ 1,205,000	\$ 1,158,828	\$ 1,205,000	\$ 1,205,000	\$ -	0%
930	Food Service	\$ 700,750	\$ 588,962	\$ 695,000	\$ 695,200	\$ 200	0%
	Total	\$ 1,905,750	\$ 1,747,790	\$ 1,900,000	\$ 1,900,200	\$ 200	0%

Totals

	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Proposed	Dollar Change	Percent Change
Grand Total:	\$ 42,868,358	\$ 40,065,359	\$ 43,322,305	\$ 43,970,972	\$ 648,667	1.5%

MILFORD SCHOOL DISTRICT 2021/22 BUDGET PROPOSAL

TAX IMPACT ANALYSIS - ESTIMATED

Item	Actual 2020/2021		Estimated 2021/2022	
	\$ Amount	Tax Impact	\$ Amount	Tax Impact
Operating Budget (Includes New/Expanded/Rolback/Contract Positions Recommended by Superintendent)	\$43,922,305		\$43,970,972	
Less: Estimated Revenues	-513,356,275		-510,690,024	(no excess fund bal. reflect)
State Property tax	-53,128,055		-53,216,970	
Total to be Raised by Taxes	\$27,427,965	\$16.57	\$30,063,978	\$17.89
State Property Tax	\$3,128,065	\$1.93	\$3,216,970	\$1.83
Local Property Tax Estimate	\$30,556,030	\$18.50	\$33,280,948	\$19.72
Warrant Articles proposed March 2020:				
MESSA Cost Items				
Fund the maintenance expendable trust to bring back to \$400,000			\$ 102,091	\$0.05
Continue to fund the Special Education expendable trust to bring to \$350,000 (no new taxation)			\$ 195,800	\$0.12
			\$ 150,000	\$0.00
Petition Warrant Articles:			0	\$0.00
Sub Total Warrant Articles:			207,891	\$0.18
TOTAL ASSESSMENT \$ 30,556,030			\$ 33,578,839	
PROPERTY TAX IMPACT		18.50		19.90
Tax Rate Increase			\$1.40	7.57%
Milford Net Assessed Valuation 20/21 (with utilities) 2018	1,555,128,537		\$ 140	←Tax impact on a home valued at \$100,000
Milford Net Assessed Valuation 20/21 (without utilities) 2018	1,618,305,257		\$ 280	←Tax impact on a home valued at \$200,000
FY20 Department of Revenue education tax warrant for tax year 2020	3,128,065		\$ 420	←Tax impact on a home valued at \$300,000
Milford Net Assessed Valuation 20/21 received from Milford Town offices	1,680,247,537		16,802	1 cent Tax Rate Impact
Milford Net Assessed Valuation 20/21 received from Milford Town offices	1,680,247,537		84,012	5 cent Tax Rate Impact
FY21 Department of Revenue education tax warrant for tax year 2021	3,216,970		168,025	10 cent Tax Rate Impact
			840,124	50 cent Tax Rate Impact
			1,580,248	100% Tax Rate Impact

MILFORD SCHOOL DISTRICT 2021-2022 DEFAULT BUDGET

	2020-2021	2021-2022	INCREASE/ (DECREASE)	PERCENTAGE (%)
Operating Budget	\$ 43,322,305	\$ 44,007,073	\$ 684,768	1.58%
CBA Warrant Articles	\$ -	\$ 102,091	\$ 102,091	100.00%
Total Operating Expenses	\$ 43,322,305	\$ 44,109,164	\$ 786,859	1.82%
Other Warrant Articles	\$ 600,000	\$ 195,800	\$ (404,200)	-67.37%
Total Appropriation:	\$ 43,922,305	\$ 44,304,964	\$ 382,659	0.87%
Revenue:	\$ 13,366,275	\$ 10,689,824	\$ (2,676,451)	-20.02%
Tax Assessment	\$ 30,556,030	\$ 33,615,140	\$ 3,059,110	10.01%
Tax Rate	\$18.50	\$19.92	\$1.42	7.68%
Enrollment (K-12) Oct 1st	2175	2200	25	1.15%

Default Budget 2021-2022

Function 1100 - Regular Education Programs

This account contains salaries for all regular classroom teachers and support staff, supplies, textbooks, furniture, and equipment used in all the regular education programs.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ 9,704,395	\$ 9,642,649	\$ 9,800,312	\$ 9,738,598	\$ (61,714)	-0.6%
300	Professional Services	\$ 27,679	\$ 10,303	\$ 11,176	\$ 11,176	\$ -	0.0%
400	Property Services	\$ 10,718	\$ 7,620	\$ 9,388	\$ 9,568	\$ 180	1.9%
500	Other Services	\$ 4,500	\$ 1,015	\$ 2,800	\$ 2,800	\$ -	0.0%
600	Supplies & Materials	\$ 300,379	\$ 245,030	\$ 332,834	\$ 305,765	\$ (27,069)	-8.1%
700	Equipment/Property	\$ 137,433	\$ 152,855	\$ 89,672	\$ 25,226	\$ (64,446)	-71.9%
800	Other Objects	\$ 6,340	\$ 4,269	\$ 7,892	\$ 7,892	\$ -	0.0%
Total		\$ 10,191,444	\$ 10,063,741	\$ 10,254,074	\$ 10,101,025	\$ (153,049)	-1.5%

The decrease in wages is due to the transfer of three teaching positions into the Function 1300 wage lines, (see corresponding increase). Contractual wages offset this reduction. The supplies and equipment reductions are a result of non-recurring one time expenses.

Function 1200 - Special Education Programs

This account contains costs associated with special education, including salaries for teachers and support staff, supplies, texts, equipment, and student tuition for out-of-district placements.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ 3,578,376	\$ 3,560,014	\$ 3,722,434	\$ 3,545,020	\$ (177,414)	-4.8%
300	Professional Services	\$ 63,950	\$ 46,197	\$ 95,750	\$ 81,065	\$ (14,685)	-15.3%
400	Property Services	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.0%
500	Other Services	\$ 1,017,722	\$ 930,384	\$ 1,110,338	\$ 1,229,200	\$ 118,862	10.7%
600	Supplies & Materials	\$ 40,140	\$ 31,816	\$ 48,540	\$ 37,840	\$ (10,700)	-22.0%
700	Equipment/Property	\$ 1,225	\$ 456	\$ 1,825	\$ 1,825	\$ -	0.0%
800	Other Objects						
Total		\$ 4,701,613	\$ 4,568,867	\$ 4,979,087	\$ 4,895,150	\$ (83,937)	-1.7%

The reduction in the wage line is due to the reduction of one teaching position, and two paraprofessionals reduced due to students being serviced moving out of district.

Function 1300 - Vocational Education Programs

This account contains costs associated with the Applied Technology programs at Milford High School, including teacher salaries, supplies, texts, and equipment. These programs are also available to students from area schools on a tuition basis.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Default		
100	Salaries	\$ 785,073	\$ 791,744	\$ 741,621	\$ 899,283	\$ 157,662	21.3%
300	Professional Services	\$	\$		\$	\$	-
400	Property Services	\$ 12,915	\$ 10,025	\$ 13,050	\$ 12,100	\$ (950)	-5.6%
500	Other Services	\$ 16,750	\$ 15,997	\$ 16,850	\$ 16,800	\$ (50)	-0.1%
600	Supplies & Materials	\$ 45,188	\$ 43,414	\$ 40,365	\$ 40,490	\$ 125	0.1%
700	Equipment/Property	\$ 42,808	\$ 25,142	\$ 102,418	\$ 33,210	\$ (69,208)	-858.9%
800	Other Objects	\$ 1,108	\$ 1,586	\$ 8,058	\$ 8,058	\$	0.0%
Total		\$ 903,842	\$ 887,908	\$ 922,362	\$ 1,009,941	\$ 87,579	9.5%

The increase in the salary line is the result of moving three teachers from the regular education account lines to the Vocational Educational Program account line to correctly code their salaries. The reduction in the equipment/property line due to non-recurring one time expenses.

Function 1400 - Co-Curricular Activities

This account supports all athletic, co-curricular, and summer school programs. Included are stipends for coaches and club advisors, officials' pay, equipment, uniforms, fees, and related items.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Default		
100	Salaries	\$ 235,856	\$ 185,416	\$ 337,669	\$ 339,520	\$ 1,851	0.5%
300	Professional Services	\$ 90,197	\$ 62,260	\$ 91,522	\$ 80,622	\$ (10,900)	-11.9%
400	Property Services	\$ 6,500	\$ 6,487	\$ 10,550	\$ 10,550	\$	0.0%
500	Other Services	\$ 6,500	\$ 3,761	\$ 8,500	\$ 8,500	\$	0.0%
600	Supplies & Materials	\$ 27,398	\$ 26,327	\$ 28,361	\$ 28,361	\$	0.0%
700	Equipment/Property	\$ 6,548	\$ 6,255	\$ 9,850	\$ 9,850	\$	0.0%
800	Other Objects	\$ 20,220	\$ 26,045	\$ 20,250	\$ 20,250	\$	0.0%
Total		\$ 393,219	\$ 316,551	\$ 506,702	\$ 497,653	\$ (9,049)	-1.8%

Reduction in the professional services resulted from transferring the athletic trainer's salary to a wage line instead of professional service line as they are accounted for as an employee not a contracted service.

Function 2100 – Student Support

Student support includes the work of guidance counselors, nurses, the school social worker, psychological services, speech therapy, occupational therapy, physical therapy, the in-school suspension supervisor, and Saturday detention. All salaries for these positions, as well as associated support staff, are included in these accounts, as are supplies, printing, and testing materials.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ 2,500,860	\$ 2,438,239	\$ 2,557,999	\$ 2,617,836	\$ 59,837	2.3%
300	Professional Services	\$ 118,489	\$ 150,407	\$ 124,020	\$ 191,520	\$ 67,500	54.4%
400	Property Services	\$ 1,260	\$ 605	\$ 870	\$ 870	\$ -	0.0%
500	Other Services	\$ 1,405	\$ 636	\$ 935	\$ 935	\$ -	0.0%
600	Supplies & Materials	\$ 29,650	\$ 25,799	\$ 35,011	\$ 35,011	\$ -	0.0%
700	Equipment/Property	\$ 5,410	\$ 3,807	\$ 14,543	\$ 25,610	\$ 11,067	76.1%
800	Other Objects	\$ 845	\$ 794	\$ 850	\$ 850	\$ -	0.0%
Total		\$ 2,657,919	\$ 2,620,287	\$ 2,734,228	\$ 2,872,632	\$ 138,404	5.1%

The increase in professional services represents contracted nurses for students in accordance with student IEP's. Equipment/property increase due to the necessary purchase of FM Systems (hearing devices).

Function 2200 – Instructional Support

Instructional support includes items associated with staff training, including workshops, professional materials, travel expenses, and summer curriculum work. This work supports the changes necessary to align Milford's curriculum, instructional practices, and assessment methods with the state standards, and workplace requirements. Function 2200 also provides for items relating to libraries and audio-visual services, including salaries, supplies, furniture, equipment, repairs, and educational collections.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ 446,401	\$ 447,454	\$ 387,581	\$ 371,760	\$ (15,821)	-4.1%
300	Professional Services	\$ 39,000	\$ 47,161	\$ 44,000	\$ 44,000	\$ -	100+%
400	Property Services	\$ 10,653	\$ 8,442	\$ 18,639	\$ 15,639	\$ (3,000)	-16.1%
500	Other Services	\$ 97,825	\$ 53,066	\$ 117,825	\$ 117,825	\$ -	0.0%
600	Supplies & Materials	\$ 63,684	\$ 91,147	\$ 140,282	\$ 166,007	\$ 25,725	18.3%
700	Equipment/Property	\$ 5,495	\$ 2,943	\$ 6,995	\$ 6,995	\$ -	0.0%
Total		\$ 663,058	\$ 650,213	\$ 715,322	\$ 722,226	\$ 6,904	1.0%

Function 2300 - District Administration

The District administration account includes costs associated with the school board, the superintendent's office, the curriculum coordinators, special education administrators and vocational education administrators. In addition to salaries and other administrative-related items such as equipment, supplies and printing, these accounts also include all the district's advertising charges and all legal, audit, and negotiation fees.

Account	Item	19/20	19/20	20/21	21/22	Dollar Change	Percent Change
		Adopted	Actual	Adopted	Default		
100	Salaries	\$ 1,474,568	\$ 1,457,437	\$ 1,135,983	\$ 1,139,531	\$ 3,548	0.3%
300	Professional Services	\$ 71,050	\$ 264,248	\$ 127,050	\$ 127,050	\$ -	0.0%
400	Property Services	\$ 600	\$ 615	\$ 600	\$ 600	\$ -	0.0%
500	Other Services	\$ 21,950	\$ 33,867	\$ 23,800	\$ 27,300	\$ 3,500	14.7%
600	Supplies & Materials	\$ 12,400	\$ 22,676	\$ 16,350	\$ 12,850	\$ (3,500)	-21.4%
700	Equipment/Property	\$ 2,000	\$ 2,834	\$ 2,000	\$ 2,000	\$ -	0.0%
800	Other Objects	\$ 223,050	\$ 16,399	\$ 22,600	\$ 22,600	\$ -	0.0%
Total		\$ 1,805,618	\$ 1,798,076	\$ 1,328,383	\$ 1,331,931	\$ 3,548	0.3%

Salary increases are contractual in the Administrator's collective bargaining agreement.

Function 2400 - School Administration Services

This account funds administrative services in the three school levels. This includes salaries for the principals, assistant principals, secretarial services, equipment, printing, travel, dues and fees, general supplies, service contracts, and graduation expenses at the high school.

Account	Item	19/20	19/20	20/21	21/22	Dollar Change	Percent Change
		Adopted	Actual	Adopted	Default		
100	Salaries	\$ 1,315,418	\$ 1,285,494	\$ 1,333,362	\$ 1,316,301	\$ (17,061)	-1.3%
300	Professional Services	\$ 1,300	\$ 708	\$ 3,300	\$ 3,300	\$ -	0.0%
400	Property Services	\$ 1,400	\$ 191	\$ 1,500	\$ 1,500	\$ -	0.0%
500	Other Services	\$ 15,470	\$ 10,868	\$ 16,050	\$ 14,880	\$ (1,170)	-7.3%
600	Supplies & Materials	\$ 12,025	\$ 8,246	\$ 13,017	\$ 13,017	\$ -	0.0%
700	Equipment/Property	\$ 413	\$ 228	\$ 385	\$ 385	\$ -	0.0%
800	Other Objects	\$ 23,408	\$ 27,379	\$ 26,967	\$ 26,967	\$ -	0.0%
Total		\$ 1,369,434	\$ 1,333,114	\$ 1,394,581	\$ 1,376,350	\$ (18,231)	-1.3%

Salaries are contractual per Administrator's collective bargaining agreement.

Function 2500 – Support Services - Business

This account funds the salaries of the Business Office staff and Human Resources. Captured in these accounts are payroll, accounts payable, human resources, and grants management. The business office provides fiscal and budgeting services for the district.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ -	\$ -	\$ 392,101	\$ 392,101	\$ -	0.0%
500	Other Services	\$ -	\$ 15	\$ 3,500	\$ 3,500	\$ -	0.0%
600	Supplies & Materials	\$ -	\$ 499	\$ 48,100	\$ 50,500	\$ 2,400	5.0%
800	Other Objects	\$ -	\$ 684	\$ 4,000	\$ 4,000	\$ -	0.0%
Total		\$ -	\$ 1,198	\$ 447,701	\$ 450,101	\$ 2,400	0.5%

The increase in the 600-object code is the result of additional software costs.

Function 2600 - Operations and Maintenance

This account funds the salaries of the Director of Buildings and Grounds, maintenance/grounds staff, and building-based custodians. It also supports water and sewer usage, disposal services, snow plowing, repair and maintenance materials, property/liability insurance, supplies, fuel, cell phone, electricity, equipment, and overtime.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ 964,414	\$ 911,077	\$ 1,020,446	\$ 1,010,057	\$ (10,389)	-1.0%
300	Professional Services					\$ -	
400	Property Services	\$ 524,500	\$ 564,054	\$ 568,000	\$ 537,000	\$ (31,000)	-5.5%
500	Other Services	\$ 127,245	\$ 128,336	\$ 139,955	\$ 137,999	\$ (1,956)	-1.4%
600	Supplies & Materials	\$ 624,712	\$ 655,305	\$ 726,500	\$ 774,500	\$ 48,000	6.6%
700	Equipment/Property	\$ 45,000	\$ 32,994	\$ -	\$ -	\$ -	
Total		\$ 2,285,871	\$ 2,291,766	\$ 2,454,901	\$ 2,459,556	\$ 4,655	0.2%

Increase in the 600-object code with decrease in 400-object code due in part to the reclass of supplies from repair and maintenance to the supplies accounts.

Function 2700 - Pupil Transportation

This account covers costs of transportation of students to and from school, including special education and vocational education transportation.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
500	Other Services	\$ 1,297,976	\$ 1,217,205	\$ 1,343,895	\$ 1,328,422	\$ (15,473)	-1.2%
Total		\$ 1,297,976	\$ 1,217,205	\$ 1,343,895	\$ 1,328,422	\$ (15,473)	-1.2%

Decrease is due to reduced costs associated with a new three-year contract that started July 1, 2020.

Function 2840 - Technology Services

This account includes the salaries for the Director of Technology, Database Administrator, Technology Support Coordinator, and District-Wide Technology support, plus software service, licenses & support, supplies, and associated technology.

Account	Item	19/20 Adopted	19/20 Actual	20/21 Adopted	21/22 Default	Dollar Change	Percent Change
100	Salaries	\$ 252,642	\$ 256,727	\$ 341,660	\$ 341,660	\$ -	0.0%
300	Professional Services	\$ 46,500	\$ 47,175	\$ 16,500	\$ 16,500	\$ -	0.0%
400	Property Services	\$ 187,850	\$ 179,699	\$ 123,600	\$ 122,425	\$ (1,175)	-1.0%
500	Other Services	\$ 84,500	\$ 47,964	\$ 84,500	\$ 87,500	\$ 3,000	3.6%
600	Supplies & Materials	\$ 18,650	\$ 3,338	\$ 21,150	\$ 21,150	\$ -	0.0%
700	Equipment/Property	\$ 43,000	\$ 42,981	\$ 161,000	\$ 108,500	\$ (52,500)	-32.6%
Total		\$ 633,142	\$ 577,884	\$ 748,410	\$ 697,735	\$ (50,675)	-6.8%

Decrease in Equipment/Property line due to need to purchase additional chrome books during the 20/21 year as a result of the remote learning, thus reducing the need to purchase as many in 21/22 FY. District will resume the normal replacement cycle in the 22/23 year.

Function 2850 – Early Retirement

Included in this account are salaries for professional and Administrator staff who have been approved for early retirement benefits.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Proposed	Change	Change
100	Salaries	\$ 505,542	\$ 511,572	\$ 485,211	\$ 494,283	\$ 9,072	1.9%
Total		\$ 505,542	\$ 511,572	\$ 485,211	\$ 494,283	\$ 9,072	1.9%

The School Board Accepted four employees from the Milford Teacher's Association as per contract, no administrator put in for early retirement.

Function 2900 - Benefits and Taxes

Included in this account are health, dental, and life/long-term disability insurance costs, as well as workers compensation, teacher retirement, non-teacher retirement, unemployment compensation, tuition reimbursement, annuity contributions, sick leave payback, retirement benefit, and FICA/Medicare for all staff members.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Default	Change	Change
100	Salaries	0	0	0	\$ 175,071	\$ 175,071	100.0%
200	Benefits and Taxes	\$ 12,125,344	\$ 11,800,081	\$ 12,299,588	\$ 12,918,235	\$ 618,647	5.0%

Total	\$ 12,125,344	\$ 11,800,081	\$ 12,299,588	\$ 13,093,306	\$ 793,718	6.5%
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Health insurance and the dramatic increase in the rates for New Hampshire Retirement caused this increase,
Salaries line is a one time negotiated payout

Function 5100 - Interest and Principal

These accounts cover payments of interest and principal on the long-term debt listed below.

Account	Item	19/20	19/20	20/21	21/22	Dollar	Percent
		Adopted	Actual	Adopted	Proposed	Change	Change
830	Interest on Debt	\$ 260,236	\$ 252,735	\$ 179,065	\$ 161,764	\$ (17,301)	-9.7%
910	Principal On Debt	\$ 1,168,350	\$ 1,168,350	\$ 628,795	\$ 615,000	\$ (13,795)	-2.2%
Total		\$ 1,428,586	\$ 1,421,085	\$ 807,860	\$ 776,764	\$ (31,096)	-3.8%

<u>Project (year of issue)</u>	<u>Principal</u>	<u>Interest</u>	<u>Final Payment</u>
HS Fire Alarm System/MS Roof/MS Carpet & Tile (\$1,604,565 original amount)	140,000	18,725	August 2023
Middle & High School Renovations (2017 - \$3M bond)	255,000	84,533	August 2027
Track and Field & High School Renovations (2007) (\$4,525,000 original amount)	<u>220,000</u>	<u>58,506</u>	January 2028
Total	\$615,000	\$161,764	

Function 5220 - Fund Transfers
These accounts are for the food service costs and Federal Grants.

<u>Account</u>	<u>Item</u>	<u>19/20</u> Adopted	<u>19/20</u> Actual	<u>20/21</u> Adopted	<u>21/22</u> Proposed	<u>Dollar</u> Change	<u>Percent</u> Change
930	Special Rev/Grants	\$ 1,205,000	\$ 1,158,828	\$ 1,205,000	\$ 1,205,000	\$ -	0%
930	Food Service	\$ 700,750	\$ 588,962	\$ 695,000	\$ 695,200	\$ 200	0%
	Total	\$ 1,905,750	\$ 1,747,790	\$ 1,900,000	\$ 1,900,200	\$ 200	0%

Totals

	<u>19/20</u> Adopted	<u>19/20</u> Actual	<u>20/21</u> Adopted	<u>21/22</u> Default	<u>Dollar</u> Change	<u>Percent</u> Change
Grand Total:	\$ 42,868,358	\$ 40,065,359	\$ 43,322,305	\$ 44,007,073	\$ 684,768	1.6%

MILFORD SCHOOL DISTRICT
2021/22 BUDGET DEFAULT

TAX IMPACT ANALYSIS - ESTIMATED

Operating Budget (includes New Expanded Reduced Estimated Proportions Recommended by Superintendent)
Less: Estimated Revenues
State Property Tax

Item	Actual 2020/2021	Estimated 2021/2022
\$ Amount	\$43,922,305	\$44,007,073
Impact	-513,366,275	-510,689,824
	-53,128,065	(no excess fund bal. reflect)
		-53,216,970

Total to be Raised by Taxes	\$27,427,985	\$16.57	\$30,100,279	\$17.31
State Property Tax	\$3,128,065	\$1.93	\$3,216,970	\$1.83
Local Property Tax Estimate	\$30,556,030	\$18.50	\$33,317,249	\$19.74

Warrant Articles proposed March 2020:

MESMA Cost Items
Fund the maintenance expendable trust to bring back to \$400,000
Continue to fund the Special Education expendable trust to bring to \$350,000 (no new taxation)

Petition Warrant Articles:

\$	102,091	\$0.06
\$	195,800	\$0.12
\$	150,000	\$0.00
0		\$0.00

Sub Total Warrant Articles:

297,891	\$0.18
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TOTAL ASSESSMENT \$ 30,556,030
PROPERTY TAX IMPACT 18.50
\$ 33,615,140 19.92

Tax Rate Increase \$1.42 7.08%

Milford Net Assessed Valuation 20/21 (with utilities) 2018 1,655,128,537
Milford Net Assessed Valuation 20/21 (without utilities) 2018 1,618,305,257
FY20 Department of Revenue education tax warrant for tax year 2020 3,128,065
Milford Net Assessed Valuation 20/21 received from Milford Town offices 1,680,247,537
Milford Net Assessed Valuation 20/21 received from Milford Town offices 1,680,247,537
FY21 Department of Revenue education tax warrant for tax year 2021 3,216,970

\$	142	← Tax impact on a home valued at \$100,000
\$	284	← Tax impact on a home valued at \$200,000
\$	426	← Tax impact on a home valued at \$300,000
16,802	1 cent Tax Rate Impact	
84,012	5 cent Tax Rate Impact	
168,025	10 cent Tax Rate Impact	
840,124	50 cent Tax Rate Impact	
1,680,248	1 dollar Tax Rate Impact	

MILFORD SCHOOL DISTRICT
2021/2022 BUDGET
REVENUE ESTIMATES

ACCOUNT #	DESCRIPTION	FY1617	FY1718	FY1819	FY1920	FY2021	FY2022	CHANGE	CHANGE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET MS24	PROPOSED	FY21 to FY22	FY20 to FY21
10.1220.000.1.000.0.150.4.000000	PRESCHOOL REG ED TUITION	0	0	(14,400)	(20,780)	(12,000)	(12,000)	\$ -	0.00%
10.1311.000.0.000.0.000.4.000000	TUITION FROM PUPILS,PARENTS	\$ (7,942)	\$ (53,385)	\$ (19,246)	\$ (16,283)	\$ -	\$ -	\$ -	0.00%
10.1314.000.0.000.0.000.4.000000	SUMMER SCHOOL TUITION	\$ (590)	\$ (360)	\$ (360)	\$ (810)	\$ (500)	\$ (500)	\$ -	0.00%
10.1321.000.0.000.0.000.4.000000	TUITION FROM LEAS - NH	\$ (1,081,568)	\$ (1,008,377)	\$ (988,103)	\$ (988,087)	\$ (945,500)	\$ (943,110)	\$ 2,390	-0.24%
10.1322.000.0.000.0.000.4.000000	SP ED TUITION FROM LEAS - NH	\$ (285,924)	\$ (325,189)	\$ (304,129)	\$ (303,911)	\$ (220,000)	\$ (220,000)	\$ -	0.00%
10.1323.000.0.000.0.000.4.000000	VOC ED TUITION FROM LEAS-NH	\$ (15,738)	\$ (19,985)	\$ (21,375)	\$ (30,848)	\$ (22,000)	\$ (22,000)	\$ -	0.00%
10.1510.000.0.000.0.000.4.000000	INTEREST INCOME	\$ (1,291)	\$ (9,549)	\$ (18,382)	\$ (20,443)	\$ (4,000)	\$ (4,000)	\$ -	0.00%
10.1910.000.0.000.0.000.4.000000	RENTALS	\$ (7,548)	\$ (4,546)	\$ (4,781)	\$ (4,379)	\$ -	\$ (5,000)	\$ (5,000)	105.02%
10.1990.000.0.000.0.000.4.000000	OTHER LOCAL REVENUE	\$ (20,489)	\$ (18,855)	\$ (30,238)	\$ (20,791)	\$ (12,000)	\$ (12,000)	\$ -	0.00%
10.3111.000.0.000.0.000.4.000000	EQUITABLE EDUCATION AID	\$ (7,487,776)	\$ (7,278,914)	\$ (7,284,478)	\$ (7,753,467)	\$ (9,091,984)	\$ (7,175,283)	\$ 1,916,681	-28.31%
10.3190.000.0.000.0.000.4.000000	OTHER STATE AID	\$ (1,916)	\$ (158,839)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10.3210.000.0.000.0.000.4.000000	SCHOOL BUILDING AID	\$ (240,886)	\$ (240,885)	\$ (240,886)	\$ (240,885)	\$ (239,365)	\$ (88,498)	\$ 170,887	-70.94%
10.3220.000.0.000.0.000.4.000000	HANDERGARTEN AID	\$ -	\$ -	\$ (150,700)	\$ -	\$ -	\$ -	\$ -	0.00%
10.3230.000.0.000.0.000.4.000000	CATASTROPHIC AID	\$ (82,743)	\$ (144,657)	\$ (128,003)	\$ (304,276)	\$ (224,433)	\$ (224,433)	\$ -	0.00%
10.3241.000.0.000.0.000.4.000000	VOCATIONAL AID (TUITION)	\$ (67,647)	\$ (82,738)	\$ (32,313)	\$ (51,301)	\$ (42,000)	\$ (42,000)	\$ -	0.00%
10.3242.000.0.000.0.000.4.000000	VOC ED TRANSPORTATION AID	\$ -	\$ (5,844)	\$ (9,633)	\$ (4,485)	\$ (6,000)	\$ (6,000)	\$ -	0.00%
10.4580.000.0.000.0.000.4.000000	REVENUE-MEDICAID	\$ (280,782)	\$ (392,292)	\$ (331,605)	\$ (29,375)	\$ (20,000)	\$ (20,000)	\$ -	0.00%
10.5253.000.0.000.0.000.4.000000	TRANSFERS FROM NONDEPENDABLE TRUSTS	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -	0.00%
	TRANSFER FROM SPECIAL REVENUE FUNDS	\$ (1,288,266)	\$ (1,261,089)	\$ (1,154,942)	\$ (1,158,828)	\$ (1,205,000)	\$ (1,205,000)	\$ -	0.00%
	TRANSFER FROM FOOD SERVICE FUNDS	\$ (830,000)	\$ (592,294)	\$ (672,871)	\$ (588,992)	\$ (695,000)	\$ (656,200)	\$ (200)	0.03%
	REVENUE TOTALS:	\$ (11,688,082)	\$ (11,808,778)	\$ (11,439,384)	\$ (11,550,851)	\$ (12,774,782)	\$ (10,690,024)	\$ 2,084,738	-18.22%
	PRIOR YEAR FUND BALANCE	\$ (465,115)	\$ (199,936)	\$ (824,688)	\$ (774,982)	\$ (591,513)	\$ -	\$ 591,513	-71.73%
	TOTAL REVENUE & CREDIT \$	(12,151,197)	(11,808,714)	(12,264,052)	(12,325,813)	(13,366,279)	(10,690,024)	2,676,251	-21.82%