

# Hopkinton, NH Annual Report 2014

# **Hopkinton School District Report**



*Above All, Care*

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**Hopkinton School District  
Organization**

MODERATOR .....James Newsom  
 CLERK ..... Elaine Loft  
 TREASURER ..... David MacKenzie  
 AUDITORS .....Plodzick & Sanderson  
 SUPERINTENDENT OF SCHOOLS ..... Steven M. Chamberlin  
 BUSINESS ADMINISTRATOR ..... Michelle R. Clark, RSBO  
 DIRECTOR OF STUDENT SERVICES .....Meghan F. Bamford  
 DIRECTOR OF TECHNOLOGY ..... Matthew Stone  
 PRINCIPALS  
     William Carozza ..... Harold Martin School  
     Michael Bessette ..... Maple Street School  
     Christopher Kelley .....Hopkinton Middle/High School  
     Rebecca Gagnon, Assistant Principal .....Hopkinton Middle/High School

**SCHOOL BOARD**

David J. Luneau, Chairperson..... Term Expires 2016  
 Elizabeth T. Durant, Vice Chairperson..... Term Expires 2017  
 R. Matthew Cairns ..... Term Expires 2015  
 William Chapin Jr. .... Term Expires 2015  
 William A. Jones..... Term Expires 2017  
  
 Simeon Marklin, Student Representative  
 Joseph Norris, Student Representative

## Report of the Hopkinton School Board

### Our Schools

During the past year, Hopkinton schools and faculty members were recognized and honored for outstanding performance in public education:

Best High School in New Hampshire, *US News and World Reports*, April 2014  
Maple Street School, *Commissioner's Circle of Excellence*, NH DOE, October 2014  
Michael Alberici, *Christa McAuliffe Sabbatical*, NH Charitable Foundation, April 2014  
Bill Carozza, *Technology Impact Award*, NHASCD, December 2014

Following a one year trial, the Board adopted a new mission statement for the Hopkinton School District "Above All, Care." These three words are built on the belief that care is essential to what we do together as students, educators, families and community.

### Student Body and Enrollment

Enrollment at nearly every public school in the state has dropped over the last ten years. Lower enrollment presents a challenge for small school districts like Hopkinton. It makes it difficult to organize clubs and athletic teams and to provide a wide array of courses at the high school.

Partnerships with nearby schools has enabled Hopkinton to continue to offer the variety of programs for our students, including clubs like FIRST Robotics and courses offered through the Regional Technology Center in Concord. However, it has also been necessary to make the difficult decisions based on student enrollment that result in fewer class sections at the middle and high schools and a reduction in teachers in grades 1 and 3.

Students in Hopkinton enjoy success both in the classroom and on the field. Ninety percent of recent graduates plan to continue their education by attending two or four year colleges. More than sixty-five percent of our high school and middle school students participate in organized athletics. Teams from Hopkinton won state titles in Nordic skiing, cross country running, and soccer. Students performed at the highest levels in the Allstate and New England Music Festivals as well as Fine Arts Forensics competitions (Poetry Out Loud, Rotary Four Way Speech Contest). The real success of these programs is not measured by the number of banners and trophies, but when students embrace a healthy lifestyle, demonstrate academic achievement, display the values of teamwork and sportsmanship, and take on leadership roles.

### Educational Programs

The Full Day Kindergarten (FDK) program approved by voters last year is in full swing. We'd like to thank you again for your overwhelming support of FDK. More districts throughout the state are following Hopkinton's lead and plan to introduce FDK in their communities. The benefits of FDK will not only be felt in the communities that offer it, but will be felt across the State, manifesting in higher graduation rates, a higher percentage of residents who continue their education after high school, a stronger workforce and improved economic development.

The Hopkinton "E-Series" launched last year was a huge success. Following the inspirational keynote speech by Gary Hirshberg, co-founder and CEO Stonyfield Farm, and a round table discussion with local entrepreneurs, students embarked on a series of evening events held in the high school library that featured discussions on topics like marketing, operations and finance, and culminated with a "shark tank" styled business plan competition. Four student teams were each awarded \$500 grants to start or expand their businesses. Our thanks go out to the non-profit Hopkinton Schools Foundation and the Concord Chamber of Commerce for supporting these

grants and to the entrepreneurs who shared their stories and inspired our youngsters in their entrepreneurial pursuits.

The E-series continues this year with evening programs every month featuring local entrepreneurs. The program is free and open to the community. The program schedule is available at the high school office and on the web at [facebook.com/eseriesNH](https://www.facebook.com/eseriesNH).

#### The Budget

The proposed budget for FY16 was designed from the ground up to support the District's goals to ensure student learning, employ best practices in all areas of operation, and enable all students to continue their education after graduation.

Teachers are presently in the first year of a four-year contract and custodians are in the first year of a two-year contract approved by voters in March 2014. Instructional assistants are in the second year of a three-year contract. Salary increases associated with these contracts are contained in the FY16 budget and the total proposed budget increase is less than the estimated increase in salaries when the contracts were approved by voters last year.

The budget process began in October with recommendations from the building principals and department heads. During December, the Superintendent presented his budget to the Board and together we worked out a budget that we feel meets the community's expectations for public education in a fiscally responsible way. The proposed budget for the next school year represents a \$198,862 (1.15%) increase over the current year, allocates staff appropriately to meet changes in student enrollment, improves access to broadband internet services, and sustains the educational programs and services necessary for the District to meet its goals. Care is taken to meet the community's priority on education and make sure tax dollars are not wasted.

#### Our Role in the Community

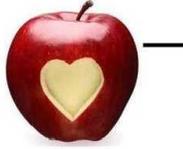
Community volunteers continue to play a major role in making Hopkinton schools among the best in country. We would like to extend our thanks to every volunteer for their generous donation of time and skill. Programs such as musicals, concerts, athletic events, the Got Lunch program, Shed a Light on Bullying, and the Celebration of the Arts are at the heart of what makes Hopkinton special and a wonderful place to live and raise a family.

The Board would also like to recognize and thank Nancy Alibrandi, Valerie Aubry, and Martha Kruse, all highly respected faculty and staff that retired in 2014 with over forty years of combined service to the District.

The School Board extends its thanks and appreciation to all our faculty and administrators for their dedication to excellence, to our custodial staff for preparing our facilities for numerous events as well as for school each day, to Mr. Chamberlin for his vision and leadership, and to you, the members of our community, for your continued support and active involvement in our schools.

Respectfully submitted by the Hopkinton School Board,

David J. Luneau, Chair  
January 1, 2015



*Above All, Care*

## HOPKINTON SCHOOL DISTRICT School Administrative Unit 66

204 MAPLE STREET · CONTOOCOOK, NH 03229  
TEL: (603) 746-5186 FAX: (603) 746-5714

### *Superintendent Report for the Hopkinton NH Annual Report Year Ending December 31, 2014*

It is an honor to make this submission for the Hopkinton Annual Report. This report will be part of the historical record of an extraordinary school district and community.

This report begins with appreciating the contribution of Dr. Valerie Aubry as Hopkinton School District Director of Student Services and wishing her well in retirement. Ms. Meghan Bamford joined the District as the new Director of Student Services in July. In addition, it is important to acknowledge Ms. Jean Eaton's exceptional 14 years of service. Ms. Vincent joined the District as the new executive assistant to the superintendent in September.

It is a privilege to recognize school and faculty awards received during the past year:

- Hopkinton High School was named the number #1 high school in NH by US News and World Report.
- The NH Commissioner of Education named Maple Street School a Circle of Excellence School.
- Mr. Michael Alberici, Music Teacher, Maple Street School, was awarded the Christa McAuliffe Sabbatical.
- Mr. William Carozza, Principal, Harold Martin School, was named the winner of the Susan Janosz Technology Impact Award.
- Sheila Conley, Nurse, Harold Martin School, received the Susan Graham Pisinski, Teaching Excellence Award, Elementary.
- Debra Clark, Special Education Teacher, Hopkinton Middle School, received the Susan Graham Pisinski, Teaching Excellence Award, Secondary.

A theme for each school year is set to provide a central focus for all parts of district operations. The theme for the 2014-2015 school year was *It Matters*. This theme reinforces the notion that student learning is the result of many factors. From nutrition habits, to instructional strategies, to assessment practices, to course structure: all matter, all have an impact on student learning.

On June 17<sup>th</sup>, the Hopkinton School Board adopted a new mission for the Hopkinton School District: *Above All, Care*.

Three tenets support this mission:

1. Care requires a thorough understanding of the one being cared for
2. Care requires actions that are motivated solely by the needs of the one being cared for
3. Care requires the one being cared for to see the actions as caring

The mission will be utilized to guide district policies, practices, and procedures. In keeping with the *It Matters* theme, instruction became the central focus of district work. The seven attributes of high quality instruction, *the Magnificent Seven*, were put forth as the standard

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*Superintendent*  
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Meghan F. Bamford  
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*Director of Technology*  
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for instruction in the Hopkinton School District.

- |   |  |
|---|--|
| 1. Care   | 5. An Abundance of High Quality Feedback |
| 2. Visible Learning   | 6. Voice and Choice                      |
| 3. Pre-Assessment   | 7. Growth Mindset                        |
| 4. A Variety of Effective, Research Based Instructional Practices |  |

*Four goals guide the work of the Hopkinton School District:*

*1. Ensure Student Learning*

Ensuring student learning is a deliberately set high bar. It is accomplished with the establishment of standards, the frequent integration of assessments, and the altering of instruction based on the results of those assessments. The following activities supported the goal of *Ensuring Student Learning*:

- The establishment of the Magnificent Seven
- The transition to the Star Assessment Program
- The support for Universal Design for Learning Principles

*2. Ensure the Hopkinton School District Utilizes Best Practices*

Simply, the Hopkinton Community deserves best practice in all aspects of operation. The following activities supported the goal of *Ensure the Hopkinton School District Utilizes Best Practices*:

- The establishment of the Magnificent Seven
- The participation in an all district artist-in-residence program: *Art for the Sky*
- The establishment of committees to support the facility reconfiguration
- The Hopkinton Educational Community book study of Carol Dweck's *Mindset*
- The support of the third annual Shed A Light On Bullying – Candlelight Vigil
- Continued regional collaborations, including professional development

*3. Ensure High School Plus for All Graduates of the Hopkinton School District (High School Plus is defined as the ability to achieve acceptance into a post secondary academic institution or obtain a certification in a specialized area.)*

Achieving a high school diploma is simply not enough. It is important that Hopkinton High School students graduate with the knowledge, skills, and understandings necessary to accomplish their goals. The following activities supported the goal of *Ensuring High School Plus*:

- The establishment of the Magnificent Seven
- The work of the Achievement Team in the NH Department of Educational Focus Monitoring Process
- The continued development of the Response to Instruction delivery of support services model

*4. Raise the Bar and Close the Gap*

This goal focuses on raising the achievement level for all students while closing the gap between the struggling and high performing students. The following activities support the goal of *Raising the Bar and Closing the Gap*:

- The work of the Achievement Team in the NH Department of Educational Focus Monitoring Process

- The continued use of data to drive instructional practice
- Professional Development focused on student learning and assessment practices

Collaboration with the Town of Hopkinton continues to be an important part of school district practices. Below are examples:

- Development/implementation of the Entrepreneurship Series
- Providing support through the Hopkinton Family Support Team
- Implementing the *Got Lunch Program* (providing lunch for families in need of support in the summer, school vacations, and the first weekend of each month)
- Collaborative purchasing (health insurance, oil, electricity, etc.)
- Emergency preparedness
- Implementing wellness initiatives

The Hopkinton School District is privileged to receive support from parents/guardians, community members, and organizations. The contributions of the Rotary, Lions, and Woman's Clubs, the Hopkinton PTA, the Boy and Girl Scouts, Town of Hopkinton staff, and many individual volunteers are central to our goals. Please know that you make a difference.

The Hopkinton model for effective public schools: a devoted school board, a dedicated staff and leadership team, invested parents/guardians with high expectations, a supportive community, and extraordinary young people – is one that we can all be proud of.

Respectfully Submitted,



Steven M. Chamberlin  
Superintendent of Schools

**HOPKINTON'S ELEMENTARY SCHOOLS ANNUAL REPORT**  
**Harold Martin School and Maple Street School**

This past year, Harold Martin School (HMS) said farewell to Tomi Salzmann (Instructional Assistant) and welcomed Lucy Coles and Nancy Roye (Instructional Assistants) as well as Stephanie Parzick (Special Educator) to our school.

At Maple Street School (MSS) this past year we said goodbye to Carlie Wardell (Wellness), Tim Stokes (Sixth Grade Math), Alayne Brandt (Instructional Assistant), Lynn Bennett (Instructional Assistant), Alexandra Crocker (Instructional Assistant), and Tonya Delia (Instructional Assistant). Additionally, Meg Bamford (Reading) moved from MSS to the District office to take the position of Director of Student Services, Mrs. Tara Shortt left a grade five job sharing position to take on her own classroom (Sixth Grade Social Studies) and Michael Alberici left MSS for one year after being granted sabbatical for the Christa McAuliffe Teaching Award.

MSS welcomed to our community Susan Roberts (Grade Six Math) after she transferred from Hopkinton Middle High School to rejoin the MSS staff, Charlotte French (Wellness), Kate Dowling (Music), Carol Ann Neff (Reading Specialist), Paula Ceranowicz (Grade Five Job Share), Carlie Lemire (Instructional Assistant), Courtney Woods (Instructional Assistant), and Carol Sabol (Instructional Assistant).

Both HMS and MSS bid farewell to Nancy Alibrandi (Library Media Specialist) and welcomed Michelle Marino as her replacement. In addition, Robin Crouch, formally an Instructional Assistant at HMS, became the Numeracy Assistant at both schools.

As has been our practice for several years in the Hopkinton Elementary Schools, our Annual Report is framed around these traditional essential questions that will provide the outline for this report:

*What do we want our students to learn? (Curriculum)*

With the State and District's adoption of the *Common Core State Standards* to measure and define student learning expectations in the elementary grades, much effort has been made to align our District's curricula with these new benchmarks. Some may believe that the Standards *are the curricula*, when in fact they are not. The Common Core standards simply allow us to align and measure common expectations for learning, foster collaborative practices, and provide targeted instructional opportunities for children. However, new curriculum shifts have occurred in our schools to align our instruction with these standards, including new foci on how and what our children read and write about (e.g. increases to non-fiction text and close reading) and repositioning of content in new grade levels.

HMS adjusted the Master Schedule to support intervention blocks, or focused time periods of targeted instruction based on what students need. The schedule also allows for sacrosanct academic intervention free as much as possible from specials such as music,

art, or wellness or other programs, which have dedicated time elsewhere in our schedule. Our Professional Learning Community model provides the curriculum leadership for our building, and has greatly increased the amount of teacher collaboration. Perhaps the greatest change at HMS is the debut of Full Day Kindergarten for the first time in Hopkinton's history. Kindergarten students are benefitting from a full day curriculum which allows for a much more robust literacy and numeracy program and greater time to adjust to a school community. This change comes after two successful pilot years.

At MSS, our curriculum efforts continue to align reading and numeracy standards with our grade level content. Our adoption of Math in Focus continues to be an area of growth for our teachers at both HMS and MSS, as we continue to learn how best to implement this challenging and rewarding program which supports our goals in mathematics. Both schools have greatly benefitted from the additional support of the Numeracy Assistant. Additionally, we have refined reading units in several grades at MSS, including new Dystopian Fiction and Social Injustices units in grade six.

*How will we know if our students learn the content? (Assessment)*

HMS and MSS both joined in the adoption of two new instructional tools to assist teachers in measuring and guiding instruction. Replacing the outdated Developmental Reading Assessment, the elementary schools adopted the new *Fountas and Pinnell Benchmark Assessment System* which assists teachers in determining students' independent and instructional reading levels, helps teachers select texts that will be productive for students' instruction, and allows teachers to identify children who need academic intervention.

Additionally, the District adopted the STAR assessment, replacing the Measures of Academic Progress (MAP) testing which had been a guiding assessment tool in our District for the past decade. STAR is perhaps the most widely used assessment of student learning in the United States and earned some of the highest praise for screening and progress monitoring by the National Center on Response to Intervention (NCRTI), and for progress monitoring by the National Center on Intensive Intervention (NCII).

Finally, the District and our elementary schools are moving toward the first implementation of the *Smarter Balanced Assessment* in May. This assessment has recently replaced the New England Common Assessment Program (NECAP) in New Hampshire and will be the measuring stick against which students in our state can compare their learning results in a standardized format.

*What will we do if they don't learn the content or need to be challenged? (Instruction)*

HMS and MSS are deeply engaged in a process of instructional collaboration among our faculty and staff. We remain steadfast in our efforts to know each child's needs and learning goals and strive to collect performance data that assists teachers in gauging the efficacy of their instruction. Both schools have created Data Teams, which collaboratively examine student performance data, assist in establishing targeted

interventions that address both student remediation and enrichment needs, and to help teachers to establish strategies for successful interventions. Whether through the review of Data Walls (which chart individual student progress in literacy and numeracy) or through discussions in Professional Learning Communities (PLCs), the teachers at HMS and MSS are dedicated to using data to drive instruction.

HMS also took on new technology initiatives this year with the purchase of additional iPads and for the first time, Chromebooks, used particularly in second and third grade classrooms. In addition, the interactive math program *Dreambox* was purchased for each kindergarten and first grade student to be used on iPads. *Dreambox* is a self-assessing math program that grows as the student grows.

*How do we continue building partnerships with the community?*

HMS has recently made a commitment to the Hopkinton Veterans of our Armed Services by inviting them to two of our patriotic observances each year. We have representatives from World War II through recent conflicts in Iraq and Afghanistan as part of these tributes. In addition, our RSVP Pen Pal program has linked up scores of Hopkinton Senior Citizens with our third graders and this has proven to be enriching for all.

MSS continues to work with others to help children know and understand the importance of playing a positive role in the larger community. This past year, students from MSS have collected funds, donated clothing, food, and materials to assist the Hopkinton Food Pantry and have been advocates for others through their participation in community events. We are very proud of our students who are always eager to join others in supporting a positive cause. Most recently, many MSS staff members and students joined in the Shed a Light on Bullying vigil, demonstrating their caring attitudes in this positive cause.

Our elementary schools continue to seek out and receive the assistance of volunteers who join us to help bring creative and engaging experiences to life for our students. Whether it is parent volunteers for classroom activities, tutoring or math enrichment, Newspaper club, the Grade Six Epic Event, or for any of the wonderful field trips our students take, our parental support is a tremendous gift to our children.

As always, we thank you for your incredible support of the Hopkinton School District.

Sincerely,

William Carozza, Principal Harold Martin School  
Michael Besette, Principal Maple Street School

**HOPKINTON MIDDLE HIGH SCHOOL**

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*Christopher M. Kelley, Principal**Rebecca Gagnon, Asst. Principal*[www.hopkintonschools.org](http://www.hopkintonschools.org)

**HOPKINTON'S SECONDARY SCHOOLS ANNUAL REPORT**  
**Hopkinton Middle and High Schools**

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The 2014-2015 school year has been a very busy one as Hopkinton Middle High School has begun our school's process of reaccreditation by the New England Association of Schools and Colleges, Inc., NEASC. NEASC is the nation's oldest accrediting association, serving more than 2,000 public and independent schools, colleges and universities in the states of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, and American/international schools in more than sixty nations worldwide. It is characterized by a commitment to establishing and maintaining high standards for all levels of education (preK-to doctoral level) within one association. Since 1990, it remains the only one of the nation's six accrediting agencies to promote collaborations for educational improvement beyond the region.

So, what does accreditation mean to schools? Schools must adhere to seven standards that have been established by the commission. These standards are connected to systems, processes, and practices of school personnel. Schools must also adhere to the policies and procedures set forth by the Committee of Public Secondary Schools. Finally, the school must demonstrate school improvement based on steps taken to address findings in the evaluation report from the last NEASC visit in 2006.

What does accreditation mean to NEASC? The accreditation process is a structured ten-year cycle that allows NEASC to maintain relevant and dynamic standards of accreditation, which help to define quality education. The process also helps to support member schools through self-evaluation, peer review and on going monitoring. It supports research-based practices critical to continuous school improvement and it helps to model a culture of self-reflection, collaboration and inquiry.

To begin the process, schools need to complete a self-study by familiarizing the faculty with each of the seven standards in which schools are evaluated on. The seven standards are:

1. Core Values, Beliefs and Learning Expectations
2. Curriculum
3. Instruction
4. Assessment of and for Student Learning
5. School Culture and Leadership
6. School Resources for Learning
7. Community Resources for Learning

This self-study process is an extensive one. Each faculty member will serve on one standards committee that is responsible for collecting evidence to show how our school is meeting each of the seven standards. The committee's work around the seven standards will be used to generate reports that will be submitted to an accreditation team that will visit the school in March of 2016.

In addition to our efforts regarding our NEASC self-study, the Unified Arts Department is working to review and revise the curriculum as it relates to Music, Art, Physical Education, Family and Consumer



Science, PLTW, Wood Technology, Business. The staff in the Social Studies Department is also working to complete a revision of the current curriculum.

As a school, we are also working on ways to collect data on instructional strategies used by teachers and the effect on student learning. All teachers are expected to administer two surveys in one of the classes they teach. One survey will be given at the end of the first semester and one at the end of the year. The purpose of the survey will be to collect data on the instructional strategies being used in their classes. This data will be used in discussions with teachers to help build professional goals for themselves, with the benefits of student learning, and to support the district goal of ensuring student learning.

The school administration is looking for new ways to engage middle school and high school students with their learning and experiences in school. The plan is to meet monthly with a group of students that were recommended by their teachers. The goal of the administration is to make personal connections with students and encourage them to grow both emotionally and academically by demonstrating that we care about them.

Additionally, every department has been working on their own goals. The Science Department is working to complete a review of procedures for determining competencies and working to finalize changes to the integrated curriculum in grades six through nine. The World Language Department is encouraging more students to prepare for the AP exam in French, Spanish, and German.

The English Department is working to articulate a scope and sequence for writing in grades seven - twelve, including goals and assessments. The Social Studies Department is working to continue their collaboration on a skills continuum to standardize their expectations for note taking, research, writing, and create a learning progression for those skills in grades seven through twelve.

The Math Department is working on the implementation of the Math-In-Focus program in grades seven and eight. This work will accelerate the implementation of the common core by one year. Originally, eighth grade was not going to use the Math-In-Focus until 2015.

Respectfully Submitted,

Christopher Kelley  
Principal, HMHS

# Independent Auditor's Report



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the School Board  
Hopkinton School District  
Hopkinton, New Hampshire

#### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Hopkinton School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Hopkinton School District as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Other Matters*

**Required Supplementary Information** - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 11) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 38) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

*Hopkinton School District  
Independent Auditor's Report*

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hopkinton School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

November 7, 2014

*Plodzik & Sanderson  
Professional Association*

**HOPKINTON SCHOOL DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**Of the Annual Financial Report for the Year Ended June 30, 2014**

**INTRODUCTION**

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #66, as management of the Hopkinton School District (the District), offer readers of the District's annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

**FINANCIAL HIGHLIGHTS**

- Total District net position was \$8,520,591. This was a decrease of \$160,003 (1.84%) over the prior year.
- The District's total net position of \$8,520,591 on June 30, 2014, consisted of \$8,011,596 in capital assets net of debt, and an unrestricted net asset balance of \$508,995.
- The District's non-current portion of long-term obligations of \$2,248,614 consisted of \$1,540,000 in general obligation bonds, \$6,186 in capital leases, \$82,433 in compensated absences and \$619,995 in other postemployment benefits. These liabilities are reflected as a reduction in net position.
- The District established procedures for submitting claims for reimbursement for services to students eligible through the Medicaid for Schools Program. In 2013-14, the District received \$211,142, which is \$70,036 higher than what was received in 2012-13. The District expects to receive approximately \$200,000 for next year.
- During the year, the District's expenses of \$17,022,352 for all governmental activities were \$168,151 lower than the total revenues of \$17,190,503. Revenues consist of charges for services; operating grants and contributions; and general revenues (which include local and state property tax assessments and grant or contributions not restricted to specific programs).

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business, and to provide both long-term and short-term information.

The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. This statement of net position includes debt, contractual obligations and compensable absences as elements of the liabilities of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods. Growth in net position over time can generally be expected to reflect improving financial condition, while shrinkage would indicate declining financial condition. Other indicators of financial health might be changes in Districts revenues, facility condition, growth/decline in student population, and adequacy of District budgets.

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities". Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support fixed assets and related debt.

**Fund Financial Statements.** The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The School Board establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two kinds of funds:

- Governmental funds – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided with the governmental funds statements explaining the relationship (or differences) between them.
- Fiduciary funds – The District is the trustee, or fiduciary, for assets that belong to others; the student activities funds and the private-purpose trust funds are fiduciary funds. The District is responsible for ensuring that those to whom the assets belong use only for their intended purposes and assets reported in these funds. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the district-wide financial statements because the District cannot use the assets to finance its operations.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**NET POSITION**

**Net Position for the period ending June 30, 2014.** The current year's net position is lower than last year's. The District combined net position was \$8,520,591 at June 30, 2014 compared to \$8,680,594 at June 30, 2013.

	2013	2014
Current Assets	1,219,063	1,421,664
Noncurrent Assets	10,200,741	10,025,453
<b>Total Assets</b>	<b>11,419,804</b>	<b>11,447,117</b>
Current Liabilities	605,563	633,554
Noncurrent Liabilities	2,096,784	2,248,614
<b>Total Liabilities</b>	<b>2,702,347</b>	<b>2,882,168</b>
<b>Deferred inflows of resources</b>	<b>36,864</b>	<b>44,358</b>
Investment in capital assets (net of debt)	7,745,741	8,011,596
Unrestricted net position	934,853	508,995
<b>Total Net Position</b>	<b>8,680,594</b>	<b>8,520,591</b>

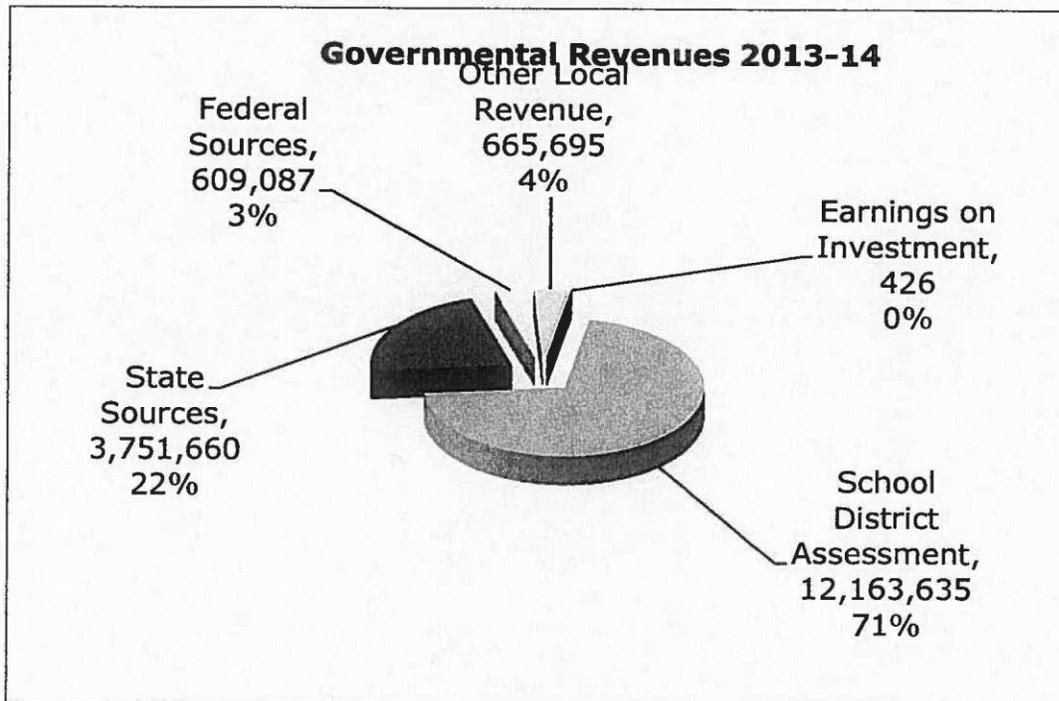
**Changes in Net Position.** The District's total revenue was \$17,190,503 and the total expenses \$17,350,506 resulting in an decrease of net position of \$160,003. The largest part, 91.30% of the District's revenue came from the local tax assessment and the State of New Hampshire. The State of New Hampshire's sources include the locally raised property tax, federal aid received through the state and various state aid programs.

The District's expenses were largely for instruction and support services (95.71%) based on Exhibit B.

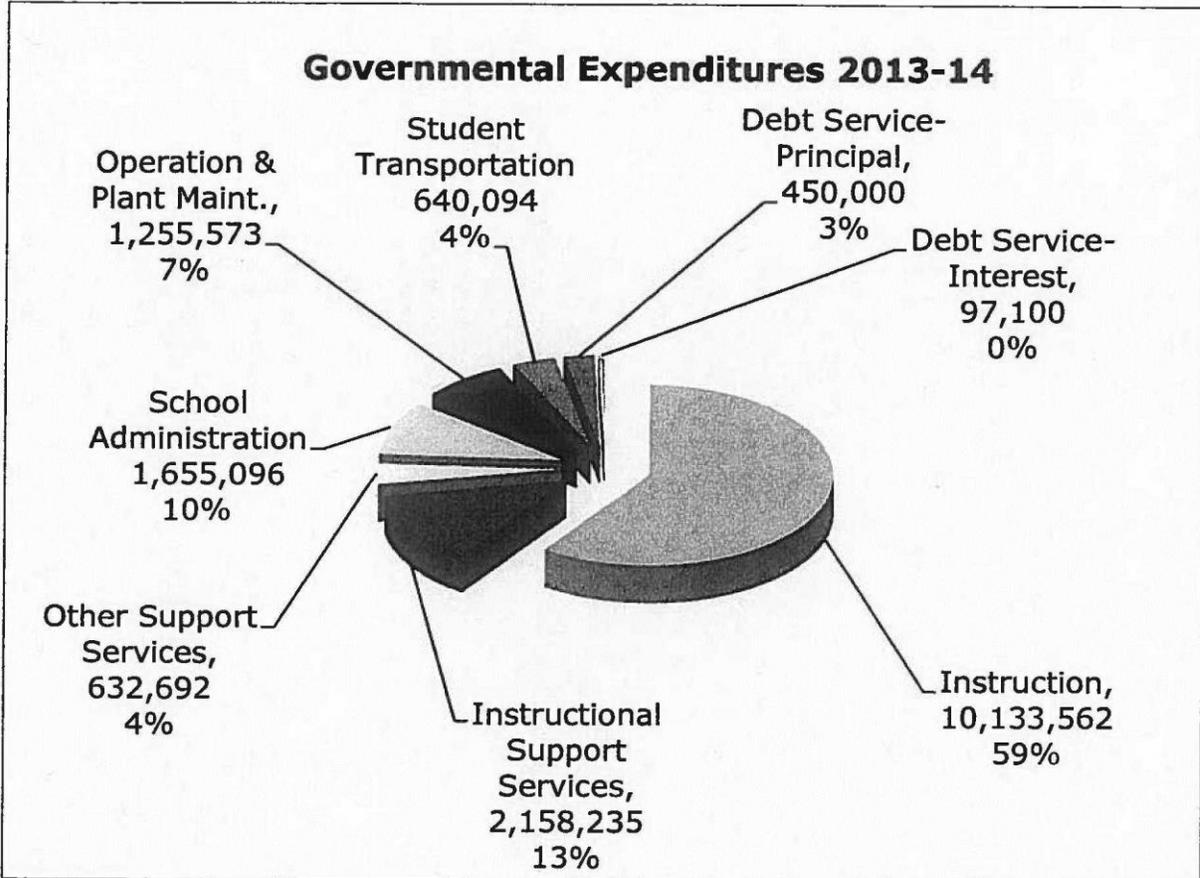
	2013		2014	
<b>Program Revenues</b>				
Charges for services	\$344,907	2.10%	\$317,045	1.84%
Operating grants & contributions	557,678	3.40%	731,474	4.25%
Capital grants & contributions	147,126	.90%	153,851	.89%
<b>General Revenues</b>				
School District Assessment	11,637,336	70.93%	12,163,635	70.75%
Local sources	15,099	.09%	293,526	1.70%
State of NH sources	3,672,542	22.39%	3,530,497	20.55%
Federal sources	28,934	.18%	49	.01%
Earnings on investments	968	.01%	426	.01%
<b>Total Revenues</b>	<b>\$16,404,591</b>	<b>100%</b>	<b>\$17,190,503</b>	<b>100%</b>
<b>Function/Programs</b>				
Instruction	9,833,573	61.13%	10,133,562	59.53%
Support Services	5,771,528	35.88%	6,158,998	36.18%
Food Service program	364,294	2.25%	364,489	2.14%
FA&C	3,700	.03%	268,203	1.58%
<b>Unallocated Expenses</b>				
Interest	113,280	.71%	97,100	.57%
<b>Total Expenses</b>	<b>\$16,086,375</b>	<b>100%</b>	<b>\$17,022,352</b>	<b>100%</b>
<b>Revenue in Excess of Expense</b>	<b>\$318,216</b>		<b>\$168,151</b>	

**GOVERNMENTAL FUNDS SUMMARY**

**Summary of Revenues.** The biggest share \$16,524,382 (96%) of revenue was derived from local appropriations and intergovernmental sources. The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes revenues from local, state and federal sources.



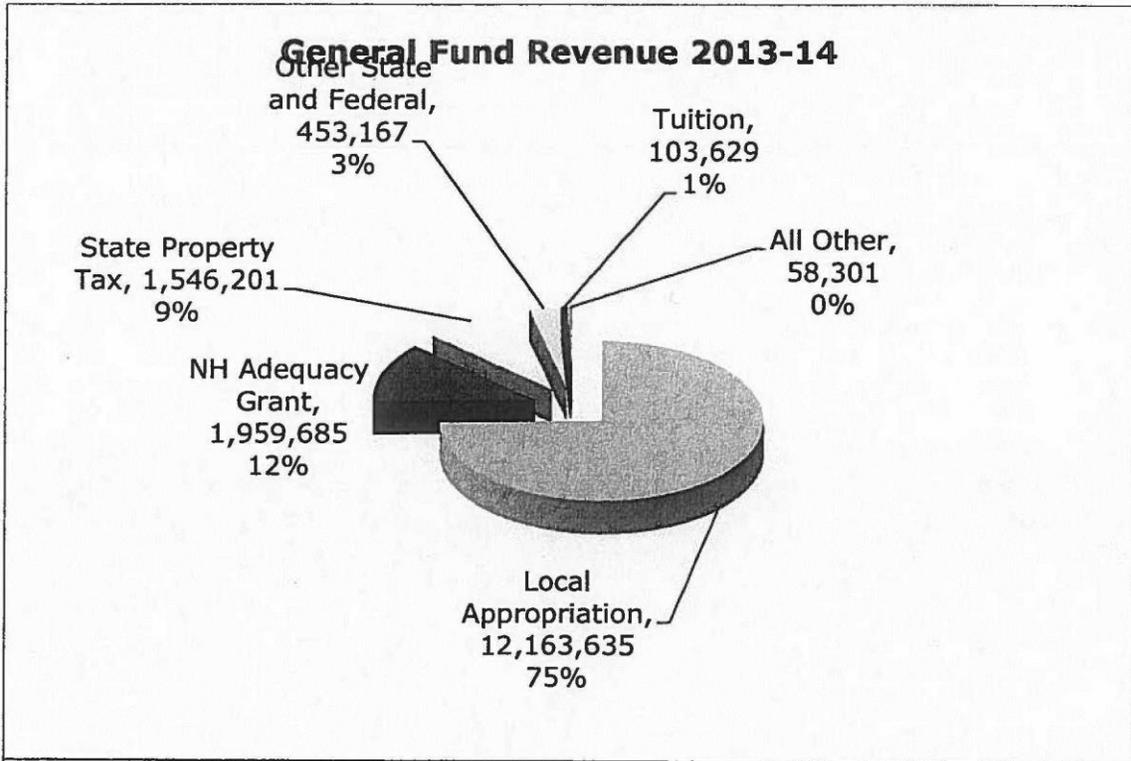
**Summary of Net Expenditures.** The Hopkinton School District used its budgetary resources as depicted below. 72% of all expenditures were for instruction and instructional support services. Instructional support service represents only a part of the support services indicated on Exhibit C-3. All support services total 97%. This expenditure statement includes expenditures paid from local, state and federal appropriations.



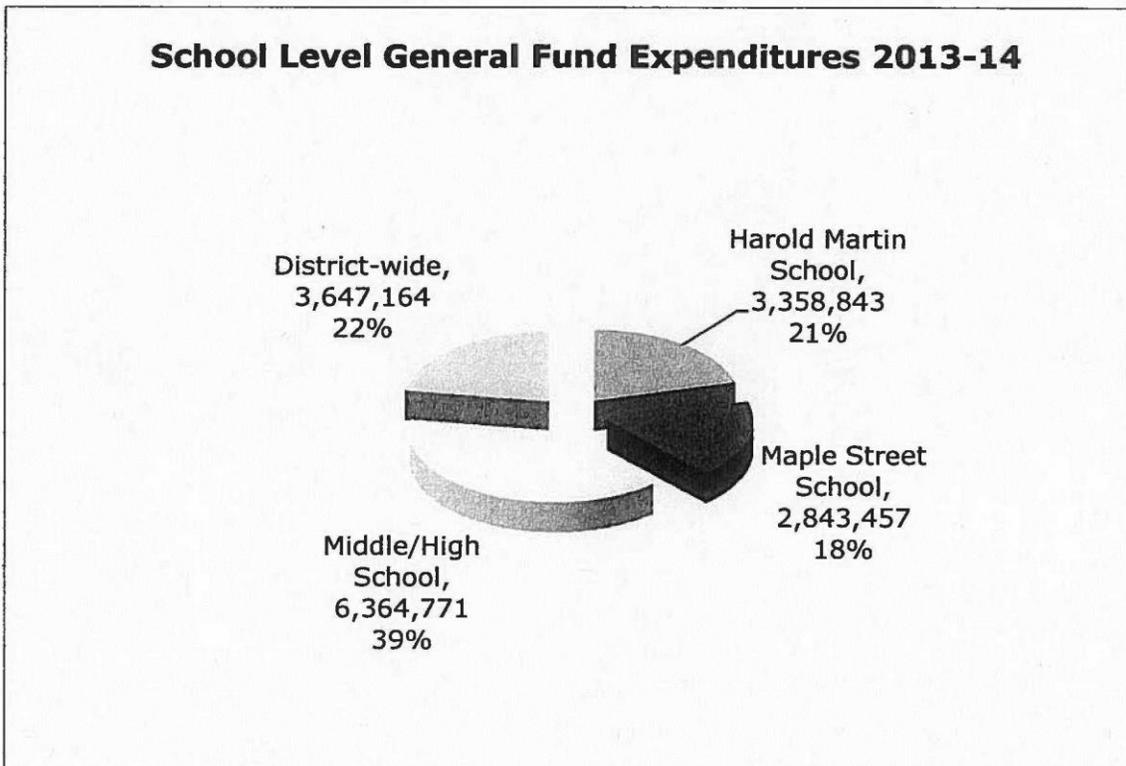
**INDIVIDUAL FUND ANALYSIS**

**General Fund**

The General Fund is what most people think of as “the budget” since it is the focal point of the Annual Meeting and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 84% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises over 96% of the District’s General Fund Budgetary Revenues. This graph is using the budgetary basis and is not in accordance with GAAP Budgetary Revenues (See Schedule 1).



School level expenditures constitute 78% of the total general fund (net of refunds) expenditures of \$16,214,235. This graph is using the budgetary basis and is not in accordance with GAAP (See Schedule 2).



**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the District reviews its annual budget and will sometimes make minor adjustments to reflect unexpected changes in revenues and expenditures. These adjustments over the past year did not change the bottom line but rather accommodated unanticipated needs such as increase/decreased enrollment, increased/decreased material costs and unanticipated repairs within functions and objects. A procedure is in place that when such budget adjustments are necessary, there must be at least a three-tiered approval process. The process includes District Administrator and Business Administrator signature, and in the event that the adjustment exceeds \$5,000, Superintendent and Board approval is also necessary.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The strong financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$1,257,504, an increase from last year's ending fund balance of \$1,076,922. The District's sound fiscal management policies and procedures have historically resulted in positive general fund balance to ultimately offset taxes. Other factors contributing to this positive fund balance include items, which must be budgeted for but may or not be expended. The appropriate breakdowns of the 2013-2014 general fund savings are as follows:

Revenue received above anticipated	\$ 314,683
Early retirement, course reimbursements & professional development activities (contractual agreements)	75,625
Personnel (Benefits)	40,058
Supplies, books, reference materials, etc.	35,285
Personnel ( Salaries only)	24,955
Repair and Maintenance	19,466
Tuition other LEA's in State	18,703
Telephone, postage, printing, travel, etc.	11,914
Contracted Services	11,713
Equipment	10,089
Dues and Fees	7,297
Various accounts other than noted above	7,131
Operating Transfers Out	6,470
Transportation	4,654
Additional Withholding fund balance per 2013 WA#X	(100,000)
Transfer to School Vehicle Replacement Capital Reserve	(10,000)
Transfer to Educating Educationally Disabled Children Trust Fund	(11,000)
Transfer to School Building Repairs and Maintenance Trust Fund	(100,000)
Decrease in prepaid items from prior year	1,565
<b>General Fund Balance Returned to Town</b>	<b>\$ 368,608</b>

**CAPTIAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

On June 30, 2014, the District reported capital assets of \$10,025,453, which consist of a broad range of capital assets, including land & improvements, buildings & improvements, machinery and equipment and infrastructure. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities		Total % Change 2014 over 2013
	2014	2013	
Land & Improvements	\$ 563,099	\$ 563,099	0.00%
Buildings & Improvements	16,797,346	16,785,746	0.07%
Machinery & Equipment	822,423	653,129	25.92%
Infrastructure	48,300	48,300	0.00%
<b>Totals at Historical Cost</b>	<b>18,231,168</b>	<b>18,050,274</b>	<b>1.00%</b>
Total Accumulated Depreciation	(8,205,715)	(7,849,533)	(4.54%)
<b>NET CAPITAL ASSETS</b>	<b>\$ 10,025,453</b>	<b>\$ 10,200,741</b>	<b>(2.23%)</b>

**Long-Term Debt**

On August 1, 1997, the District issued a series of general obligation bonds totaling in the aggregate \$6,992,000. The District added a \$548,500 bond during the 2003-04 fiscal year for repairs to the roofs at Hopkinton Middle/High School, Harold Martin and Maple Street School. During the year the School District did a capital lease for a copier. As to the Net other postemployment benefits, the District is complying with GASB and recording this long-term liability. The following table illustrates the changes and balances for all long-term debt. More detailed information on the District's debt is presented in the notes to the financial statements.

	Governmental Activities		Total % Change 2013 over 2012
	2014	2013	
General Obligation Bonds	\$2,005,000	\$ 2,455,000	(18.33%)
Compensated Absences	91,592	101,982	(10.19%)
Capital Lease Payable	8,857		100.00%
Net other postemployment benefits	619,995		100.00%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 2,725,444</b>	<b>\$ 2,556,982</b>	<b>6.59%</b>

**SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT**

During the fiscal year 2014, Hopkinton School District applied for and received the following Federal grants:

Title I, Early Reading Success, was awarded for the period 8/12/13 to 8/31/14, in the amount of \$39,001.45. This grant funded reading improvement programs in Harold Martin School and impacted students whose reading proficiency was significantly below grade level.

Title 1, Priority/Focus Set Aside, was awarded for the period 8/12/13 to 8/31/14, in the amount of \$4,085.69. This grant funded training for staff and supplies to assist with students who were in the gap.

Title IIA, Class Size Reduction, was awarded for the period 7/01/13 to 9/30/15, in the amount of \$27,044.36. This grant funded professional development programs.

Special Education, IDEA, was awarded for the period 8/12/13 to 6/30/14, in the amount of \$178,840.01. This grant funded special needs services for students throughout the District.

Special Education, Preschool, was awarded for the period of 8/12/13 to 6/30/14, in the amount of \$5,785.02. This grant funded special needs services for pre-school students within the District.

New Priority & Focus Title 1a 1003(a) was awarded for the period of 7/1/2013 to 8/31/2014 in the amount of \$32,275. This grant funded reading and numeracy improvements in Harold Martin School. The definition of Focus Schools in ESEA Flexibility is based on an equity principle, whereby schools with the largest achievement gaps between subpopulations (students with disabilities, English language learners, and economically disadvantaged students) and others will be designated. This grant supplied the District with additional staff, training and equipment to help impacted students.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

At the time these financial statements were prepared, the District was aware of several circumstances that could affect its future financial health:

- Health Insurance rates increased by 8.80% for the 2014-15 school year. For three of the last four years, the actual rate increases have been over fifteen percent.
- Court cases involving the state retirement system could have a significant impact on all municipal budgets. A court decision could require an increase in employer contribution that would impact the district budget.
- Local Tax Collection Status: At the end of 2013, \$1,376,432 dollars of taxes have yet to be collected. \$349,760 of taxes has been converted to liens. The town recently passed an addition to the Fire Station. This significant project could impact the town's capacity to support the school district budget.
- State Funding: The difficult economic times has put pressure on the state funding mechanisms. State revenue is down and current legislative leaders will not consider new revenue sources. This situation has caused down shifting of costs to the local taxpayer or employee.
- The Hopkinton School District sought and obtained approval of an article at the Annual School District meeting that allow the school board to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. The school board voted to retain \$250,000 in July 2014.

**FUTURE BUDGETARY IMPLICATIONS**

In New Hampshire, the public school fiscal year is July 1 – June 30; other programs, i.e. some federal budgets, operate on a different fiscal calendar but are reflected in the District overall budget as they impact the District.

The New England Association of Schools and Colleges (NEASC), a high school's accrediting body, has placed the high school on warning. The warning was issued due to concerns of the facility's impact on the schools ability to deliver its curriculum. Addressing the report and ensuring future accreditations is important to the school district and could have budgetary implications. A process to address the facility concerns, reconfigure the schools, and add facility capacity is underway. The size and scope of the project could impact future budgets.

The realized impact of the Patient Protection and Health Care Affordability Act is an unknown. The budget and staff impact are potentially significant. These increases combined with increases due to pooled claims, could have a significant impact on future budgets. The possible excise tax on "Cadillac Insurance Plans" could have an impact on future budgets and negotiations. Most municipal insurance plans are expected to trigger the excise tax.

The District, due to budgetary constraints, may have to address facility issues that have been delayed SAU office building and exterior projects.

Low enrollment is still occurring in the District and now impacting Harold Martin and Hopkinton Middle/High School. The District has reduced staff and will continue to reduce staff in the 2015-16 budget due to this issue.

The Hopkinton School District is in the review and planning stage of developing a facility plan. Educational program, enrollment, and operational costs, are the lead factors in looking closely at school configuration.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Steven M. Chamberlin, Superintendent, or Michelle R. Clark, RSBO, Business Administrator, at (603) 746-5186 or by mail at:

Hopkinton School District  
ATTN: Michelle R. Clark, RSBO  
204 Maple Street  
Contoocook, NH 03229

**EXHIBIT C-1**  
**HOPKINTON SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2014**

	General	Food Service	Grants	Other Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,004,732	\$ 100	\$ -	\$ -	\$ 1,004,832
Receivables:					
Accounts	17,307	164	-	-	17,471
Intergovernmental	312,957	4,311	47,183	-	364,451
Interfund receivable	-	4,719	-	45,364	50,083
Prepaid items	34,910	-	-	-	34,910
Total assets	<u>\$ 1,369,906</u>	<u>\$ 9,294</u>	<u>\$ 47,183</u>	<u>\$ 45,364</u>	<u>\$ 1,471,747</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 85,082	\$ 9,294	\$ 745	\$ 1,006	\$ 96,127
Accrued salaries and benefits	22,343	-	1,332	-	23,675
Interfund payable	4,977	-	45,106	-	50,083
Total liabilities	<u>112,402</u>	<u>9,294</u>	<u>47,183</u>	<u>1,006</u>	<u>169,885</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - grants and donations	-	-	-	44,358	44,358
<b>FUND BALANCES</b>					
Nonspendable	34,910	-	-	-	34,910
Committed	432,759	-	-	-	432,759
Assigned	171,227	-	-	-	171,227
Unassigned	618,608	-	-	-	618,608
Total fund balances	<u>1,257,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,257,504</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,369,906</u>	<u>\$ 9,294</u>	<u>\$ 47,183</u>	<u>\$ 45,364</u>	<u>\$ 1,471,747</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-2**  
**HOPKINTON SCHOOL DISTRICT**  
*Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position*  
*June 30, 2014*

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,257,504
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 18,231,168	
Less accumulated depreciation	<u>(8,205,715)</u>	
		10,025,453
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ 50,083	
Payables	<u>(50,083)</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(36,922)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 2,005,000	
Capital leases	8,857	
Compensated absences	91,592	
Other postemployment benefits	<u>619,995</u>	
		<u>(2,725,444)</u>
Net Position of governmental activities (Exhibit A)		<u><u>\$ 8,520,591</u></u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-3**  
**HOPKINTON SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2014**

	General	Food Service	Grants	Other Funds	Total Governmental Funds
<b>REVENUES</b>					
School district assessment	\$ 12,163,635	\$ -	\$ -	\$ -	\$ 12,163,635
Local	432,113	175,208	-	58,800	666,121
State	3,747,441	4,219	-	-	3,751,660
Federal	211,612	75,582	321,893	-	609,087
Total revenues	<u>16,554,801</u>	<u>255,009</u>	<u>321,893</u>	<u>58,800</u>	<u>17,190,503</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	9,830,044	-	248,801	54,717	10,133,562
Support services:					
Student	1,226,238	-	-	2,881	1,229,119
Instructional staff	891,230	-	34,873	3,013	929,116
General administration	34,828	-	-	-	34,828
Executive administration	547,208	-	-	699	547,907
School administration	821,841	-	-	-	821,841
Business	250,520	-	-	-	250,520
Operation and maintenance of plant	1,255,573	-	-	-	1,255,573
Student transportation	638,951	-	-	1,143	640,094
Noninstructional services	-	364,360	-	129	364,489
Debt service:					
Principal	450,000	-	-	-	450,000
Interest	97,100	-	-	-	97,100
Facilities acquisition and construction	229,984	-	38,219	-	268,203
Total expenditures	<u>16,273,517</u>	<u>364,360</u>	<u>321,893</u>	<u>62,582</u>	<u>17,022,352</u>
Excess (deficiency) of revenues over (under) expenditures	<u>281,284</u>	<u>(109,351)</u>	<u>-</u>	<u>(3,782)</u>	<u>168,151</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	109,351	-	3,782	113,133
Transfers out	(113,133)	-	-	-	(113,133)
Capital lease	12,431	-	-	-	12,431
Total other financing sources and uses	<u>(100,702)</u>	<u>109,351</u>	<u>-</u>	<u>3,782</u>	<u>12,431</u>
Net change in fund balances	180,582	-	-	-	180,582
Fund balances, beginning	1,076,922	-	-	-	1,076,922
Fund balances, ending	<u>\$ 1,257,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,257,504</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-4**  
**HOPKINTON SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances of Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2014*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 180,582
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ 187,465	
Depreciation expense	<u>(360,642)</u>	(173,177)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Loss on sale of capital assets		(2,112)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (113,133)	
Transfers out	<u>113,133</u>	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Inception of capital leases	\$ (12,431)	
Principal repayment of bond	450,000	
Principal repayment of capital leases	<u>3,574</u>	441,143
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ 3,166	
Decrease in compensated absences payable	10,390	
Increase in other postemployment benefits	<u>(619,995)</u>	(606,439)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ (160,003)</u></u>

The notes to the basic financial statements are an integral part of this statement.

## Report of Actual Special Education Expenditures for Programs and Services

Description	Function	2012-2013 Expenditures Net of Refunds	2013-2014 Expenditures Net of Refunds
<b>Expenditures Related to Special Education:</b>			
Special Instruction	1200	2,448,566	2,612,458
Psychological Services	2140	117,112	122,935
Speech Services	2150	259,553	264,283
Occupational Therapy Services	2160	173,454	168,545
Special Services Administration	2332	187,391	215,124
Pupil Transportation (Special Ed)	2722	115,579	179,363
Other Expenditures (Federal Projects)			
IDEA		201,152	177,508
Preschool		3,727	7,117
<b>Total Special Education Expenditures</b>		<b>3,506,534</b>	<b>3,747,333</b>
Tuition		9,945	22,904
Medicaid Reimbursement		141,106	208,694
Federal Grants		204,879	184,625
<b>Total Special Education Revenues</b>		<b>355,930</b>	<b>416,223</b>
<b>Net Cost of Special Education</b>		<b>3,150,604</b>	<b>3,331,110</b>

## Hopkinton School District – Treasurer’s Report

Hopkinton School District  
Treasurer’s Report  
Year Ended June 30, 2014

### General and Special Revenue Funds

Balance Operating & Operating Investments (TD Bank & Merrimack County) 6/30/13:	679,537.93
Deposits in Transit 6/30/13	0.00
Outstanding Checks 6/30/13	-101,064.18
General Fund Receipts	16,740,164.63
Food Service Receipts	268,605.93
Other Special Revenue Receipts	431,572.72
Interest Earned	256.32
Service Charges	-274.39
Disbursements General Fund and Special Revenue Funds	-17,014,067.14
Deposits in Transit 6/30/14	-400.00
Outstanding Checks 6/30/14	<u>112,220.22</u>
Bank Balance 6/30/14	1,116,552.04



Treasurer

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David MacKenzie, Treasurer

HOPKINTON SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENDABLE TRUST FUND

December 31, 2014

<b>Fund Balance as of June 30, 2008</b>	<b>\$138,545</b>
2008-2009 Operating Transfers In	\$25,000
2008-2009 Interest Earned	\$3,948
<b>Fund Balance as of June 30, 2009</b>	<b>\$167,493</b>
2009-2010 Interest Earned	\$841
<b>Fund Balance as of June 30, 2010</b>	<b>\$168,334</b>
2010-2011 Interest Earned	\$537
<b>Fund Balance as of June 30, 2011</b>	<b>\$168,871</b>
2011-2012 Interest Earned	\$488
<b>Fund Balance as of June 30, 2012</b>	<b>\$169,359</b>
2012-2013 Interest Earned	\$305
<b>Fund Balance as of June 30, 2013</b>	<b>\$169,664</b>
2013-2014 Interest Earned	172
2013-2014 Expenditures	(\$11,600)
<b>Fund Balance as of June 30, 2014</b>	<b>\$158,236</b>
2014-2015 Operating Transfers In	\$11,000
<b>Fund Balance as of December 31, 2014*</b>	<b>\$169,236</b>

\* = This does not include interest accrued since June 30, 2014.

HOPKINTON SCHOOL DISTRICT  
REPLACING SCHOOL DISTRICT VEHICLES CAPITAL RESERVE FUND

December 31, 2014

<b>Fund Balance as of June 30, 2012</b>	<b>\$5,835</b>
2012-2013 Operating Transfers In	\$10,000
2012-2013 Interest Earned	\$9
<b>Fund Balance as of June 30, 2013</b>	<b>\$15,844</b>
2013-2014 Operating Transfers In	\$10,000
2013-2014 Interest Earned	\$6
<b>Fund Balance as of June 30, 2014</b>	<b>\$25,850</b>
2014-2015 Operating Transfers In	\$10,000
<b>Fund Balance as of December 31, 2014*</b>	<b>\$35,850</b>

HOPKINTON SCHOOL DISTRICT  
HEALTH INSURANCE TRUST FUND

December 31, 2014

<b>Fund Balance as of June 30, 2012</b>	<b>\$50,132</b>
2012-2013 Operating Transfers In	\$15,000
2012-2013 Interest Earned	\$62
<b>Fund Balance as of June 30, 2013</b>	<b>\$65,194</b>
2013-2014 Operating Transfers In	\$10,000
2013-2014 Interest Earned	\$56
<b>Fund Balance as of June 30, 2014</b>	<b>\$75,250</b>
<b>Fund Balance as of December 31, 2014*</b>	<b>\$75,250</b>

\* = This does not include interest accrued after June 30, 2014.

HOPKINTON SCHOOL DISTRICT  
SCHOOL BUILDING REPAIR AND MAINTENANCE TRUST FUND  
December 31, 2014

<b>Fund Balance as of June 30, 2009</b>	<b>\$100,490</b>
2009-2010 Operating Transfers In	\$75,000
2009-2010 Interest Earned	\$377
<b>Fund Balance as of June 30, 2010</b>	<b>\$175,867</b>
2010-2011 Operating Transfers In	\$50,000
2010-2011 Interest Earned	\$312
<b>Fund Balance as of June 30, 2011</b>	<b>\$226,179</b>
2011-2012 Interest Earned	\$160
2011-2012 Expenditures	(\$13,735)
<b>Fund Balance as of June 30, 2012</b>	<b>\$212,604</b>
2012-2013 Operating Transfers In	\$25,000
2012-2013 Interest Earned	\$162
2012-2013 Expenditures	(\$16,991)
<b>Fund Balance as of June 30, 2013</b>	<b>\$220,775</b>
2013-2014 Operating Transfers In	\$50,000
2013-2014 Interest Earned	33
2013-2014 Expenditures	(218,384)
<b>Fund Balance as of June 30, 2014</b>	<b>\$52,424</b>
2014-2015 Operating Transfers In	\$100,000
<b>Fund Balance as of December 31, 2014*</b>	<b>\$152,424</b>

\* = This does not include interest accrued after June 30, 2014.

**CHRONOLOGY OF HOPKINTON SCHOOL DISTRICT  
FUND BALANCE RETAINED – ARTICLE X FUNDS**

At the March 2013 School District Meeting, the Community authorized the School District to hold fund balance of up to 2.5% of the District's net assessments. For the 2013-2014 year, the maximum the District could have retained was \$342,748. As you can see below, the School Board has decided each year to hold aside some of the fund balance to help with future budget impacts.

TAX YEAR	SCHOOL DISTRICT FUND BALANCE	Date School Board authorized withholding
2013	\$150,000	August 20, 2013
2014	\$250,000	July 22, 2014

## Hopkinton School District Statement of Bonded Debt

Hopkinton School District  
Statement of Bonded Debt

The District's outstanding bonded debt is from the 1997 addition and renovation projects of Maple Street School and Hopkinton Middle/High School, a project totalling \$6,992,000. The original debt was refinanced in May of 2007 and has varying interest rates of 4 to 5% and yearly maturity dates beginning August 1, 2007, and ending August 1, 2017.

Fiscal Year	Rate	Principal	Interest	Debt Total	State Aid	Net Debt Service Cost
2016	4.0%-4.5%	490,000	58,700	548,700	149,286	399,414
2017	4.50%	510,000	37,450	547,450	149,286	398,164
2018	5.00%	540,000	13,500	553,500	149,286	404,214
<b>Totals</b>		<b>\$ 1,540,000</b>	<b>\$ 109,650</b>	<b>\$ 1,649,650</b>	<b>\$ 447,858</b>	<b>\$ 1,201,792</b>

## Hopkinton School District Meeting – Minutes

### MINUTES

HOPKINTON SCHOOL DISTRICT ANNUAL MEETING

HOPKINTON HIGH SCHOOL, CONTOOCCOOK, N.H.

March 8, 2014

The duly elected School Moderator, Ed Kaplan, had been called away on business. Deputy Moderator Bruce Ellsworth called the annual meeting of the Hopkinton School District to order at 9:07 am.

The Moderator introduced the Flag Bearers.

The Flags were presented by Cub Scout Pack 77 and Boy Scout Troop 77, represented by: Russell Davis, Preston Hall, Eli Standefer, Patrick Quinn, Emerson Hall, Cooper Otis, Seamus Quinn and Danny Rinden

The Moderator recognized Nancy Alibrandi and Mary Harb, who are leaving the school district at the end of the year, to lead the Pledge of Allegiance. Alibrandi and Harb served for a total of 33 years.

The Moderator introduced Hopkinton Middle School 8<sup>th</sup> grader - Cassidy Donohoe to sing the National Anthem.

The Moderator introduced Elaine Loft, the School District Clerk; Carol McCann, Jean Lightfoot, Ginni Haines, Supervisors of the Checklist, with Bonnie Cressy assisting; Attorney Thomas Barry of Nixon, Riche, Vogelman, Barry, Slawsky and Simoneau, representing the School District.

The Moderator noted childcare services were provided by Hopkinton High School National Honor Society Members.

The Moderator gave his appreciation to Dick Fortier and the members of the Hopkinton Middle and High School custodial staff for the arrangements and set up for this School District meeting and thanked Steve Lux for his assistance with the sound system.

The Moderator then introduced the Chairman of the Hopkinton School Board, Mr. David Luneau, for the purpose of introducing school administrators and members of the School Board.

David Luneau thanked everyone for coming then introduced the school administration and Board members: Steven Chamberlin, Superintendent; Michelle Clark, Business Administrator; Christopher Kelley, Principal, Hopkinton Middle High School; Rebecca Gagnon, Assistant Principal, Hopkinton Middle High School; Michael Bessette Principal, Maple Street School; William Carozza, Principal, Harold Martin School; Dr. Valerie Aubry, Director of Student Services; Matthew Stone, Director of Technology.

David Luneau then introduced members of the School Board: Liz Durant, Vice Chairman; Matthew Cairns, William Chapin, Jr. and Bill Jones.

He thanked Superintendent Steve Chamberlin, the administration, and the teaching faculty and staff for making Hopkinton's schools among the best in the country and thanked State Representatives Gary Richardson, Mel Myler and Mary Jane Wallner for meeting with the Board and keeping the Board and administration advised of developments at the state level.

David Luneau also thanked the Board of Selectmen, Town Administrator Neal Cass, Police Chief Pecora, Fire Chief Mumford and the many town employees whom the town relies upon for everything from helping the superintendent call a snow day and maintaining fields, to encouraging the kids of Hopkinton to make good choices.

Board Chair Luneau concluded his opening remarks with a summation of the events of January 24, 2014. Luneau noted it started out like any busy Friday, with school, kids practicing for SATs, the French Exchange rummage sale and basketball games. At a middle school game that afternoon, a student from Lebanon became non-responsive and their coach reached out to members from the community for help. Luneau asked the audience to publically thank all who helped out that day, asking them to stand up so the community could recognize them for taking action when it mattered most.

Finally, David Luneau thanked the members of the community for supporting the schools not only with their tax dollars but with the commitment made by hundreds of community volunteers dedicating large amounts of their time, whether to chaperone a field trip, build a new playground, help in a classroom, or excite youngsters through after-school enrichment programs.

**Opening Remarks: David Luneau**

“Our community has always placed a priority on high performance schools. It's the reason many people move to Hopkinton, and live in Hopkinton. Our schools are central to the vibrancy and vitality of the community as witnessed during the annual Celebration of the Arts, the candlelight walk to Shed a Light on Bullying, athletic events, performing arts productions, and a new program called the Entrepreneurship Series.

**(First slide: Entrepreneurship)**

Today's new economy runs on new businesses, new products and new ideas. Last November, the District launched the “E-Series” with a dynamic and inspirational keynote speech by Gary Hirshberg, founder of Stonyfield Farm. Gary then led a roundtable discussion among a group of local entrepreneurs, including Hopkinton's own Chris Licata of Blake's All Natural, Martin Marklin of Marklin Candle, Patty Dann of Café Indigo, and Hopkinton graduate Mark Lane, founder of Coed Sportswear. About seventy students, community members, and people from the surrounding area learned about business challenges and received advice from these experienced entrepreneurs.

The E-series continues with monthly events over the rest of the school year and wraps up in May with a business plan competition for students and a cash prize from the Hopkinton Schools

Foundation to be used for starting a business. Connecting schools to community leverages our collective resources and the tremendous interest our community has in enriching the educational experience for all of us.

**(Second slide: Accomplishments)**

The results speak for themselves. Ninety percent of recent graduates plan to attend 2 and 4-year colleges – that’s big – but 100% continue with their education in some form – what the Superintendent calls “high school plus.” There is strong student involvement in organized athletics, clubs and community service projects.

Athletic teams won state titles in boys and girls Nordic skiing, boys hockey, girls cross country and boys soccer.

There’s science behind the fact that an active lifestyle improves academic performance. Test scores are well above state averages. And what is even more important than some of our students going to schools like Dartmouth and Tufts, is that so many of our graduates go on to continue their education, whether it’s to NHTI, MIT, or UNH.

Our two-year pilot of full day kindergarten has provided valuable data. It’s popular, kids quickly adapt to the full day program, and these students enter first grade performing at grade level and socially engaged with their classmates. With the success of this pilot, our proposed budget makes full day kindergarten available to all age-qualified children in the District.

Two years ago, the school board asked the superintendent to take a hard look at our facilities in view of deficiencies cited in the NEASC accreditation report, enrollment trends, and work completed by the facilities task force and school configuration team. In particular, we asked the Superintendent to consider how changes to our facilities could improve both educational outcomes and operational efficiencies.

After more than a dozen community events, including facility tours and listening posts, we heard strong community support to continue to serve students primarily from Hopkinton and Contoocook, to have fewer school transitions for elementary kids, to have better access to science labs, unified arts, engineering and world languages for sixth graders, and to provide course offerings at the middle and high school that allow students to explore a variety of subjects and dive deep into areas of strong interest.

Based on this work, the Superintendent has recommended a configuration where one elementary school serves grades PK-5 and a middle/high school serves grades 6-8 and 9-12. The Board has adopted this recommendation and our proposed budget funds a facility design study to meet these operational and educational goals.

**(Third slide: DOE Data)**

While these accomplishments reflect well on our school and our community, it might surprise you that these results come at an average cost. Data from the NH DOE shows nearly 40% of all school districts in New Hampshire spend more per student than Hopkinton. Since 2001 the

District's cost per pupil has declined from the 80<sup>th</sup> percentile to the 62<sup>nd</sup> percentile when compared with all other school districts in the state.

**(Fourth slide: School Board and Budget Committee Meetings)**

Our budget process begins in September and October, nearly 20 months before some dollars in the budget will ever be used.

In early December, the Superintendent presented his budget to the School Board. In a series of school board meetings, we discussed what was necessary to meet district goals and the objectives in each of our schools. Every district in the state, save Bedford, has seen a decline in enrollment. As a result, our state education grant has been cut by \$200K and we have reduced teacher positions by 1.4 FTE. Working together, we made targeted cuts to further reduce the proposed budget by nearly \$130K while maintaining educational priorities.

During several budget committee meetings in January, the administration, Board and budget committee worked collaboratively to reduce the budget by another \$90K and contain the tax impact with use of \$325K in anticipated surplus from this school year and \$100K from rate stabilization funds approved at last year's meeting.

Following the public hearing in February, we are here today to present the budget and contracts agreed to by the school board and supported unanimously by the budget committee.

**(Fifth slide: Overview)**

So here's what's coming up:

The operating budget increase of 1.47% is largely driven by increases in special education and health insurance costs. It also factors in staffing responsive to lower enrollment in the three smaller grades as they move into the middle and high schools, enrollment shifts in elementary school, and introduces full day kindergarten.

The new teacher contract ends the cap on the employee share of health insurance premiums, allows courses to be offered outside the traditional school day, and revises the salary schedule to be in line with other schools in the area, something that hasn't been changed in five years.

The new custodian contract aligns their benefits with that of other District employees and adjusts wages following five years of 1% wage growth.

And there are appropriations to capital reserve accounts. All in, we're looking at a tax rate impact of \$1.13. The School Board and budget committee are in agreement and recommend approval of each article.

We recognize the impact the economy continues to have on members of our community, but feel we are providing the right balance to meet the needs of our students, the priority our community places on education, and our ability to support education with local tax dollars.

So as we discuss and deliberate and vote today please remember that we're delivering an excellent education for an average cost. The proposals coming forward today let us continue to do that.

We hope you will agree and look forward to answering your questions during the meeting. Thank you for your continued support."

David Luneau called the Moderator, Bruce Ellsworth, to the podium. The Moderator explained the parliamentary procedures for the meeting. In the interest of time, the school board members would be reading the Articles from their seats on the dais rather than coming to the podium.

The Moderator then recognized Bill Chapin Jr. for the purpose of moving Article I, seconded by Bill Jones, as follows:

**ARTICLE I:** To hear reports of agents, auditors, committees, and officers chosen or to take any other action in relation thereto.

Jeff Taylor (660 Hopkinton Road) spoke to the re-use of Maple Street School. He asked people to think about the school as an asset that belongs to the Town of Hopkinton: there may be a wide variety of uses that would be a benefit to the community that go way beyond education. Referring to the slide about "Entrepreneurship," Taylor noted that Maple Street School could become some kind of business incubator... Thinking about the location and our aging community, Taylor noted it may be perfect for senior housing. His main point was to ask the community to think about Maple Street as more than a school asset, he urged people to think about it as a town asset.

Seeing no further comment, the Moderator called for the vote.

Article I passed on a voice vote.

The Moderator recognized Dave Luneau for the purpose of moving Article II, seconded by Liz Durant, as follows:

**ARTICLE II:** To see if the School District will vote to raise and appropriate as an operating budget, the Budget Committee's recommended amount of Seventeen million nine hundred sixty-eight thousand three hundred and sixty-two dollars (\$17,968,362) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district, or to take any other action in relation thereto. The Hopkinton School Board recommends this amount. This article does not include appropriations voted in other warrant articles.

David Luneau, Chair, spoke to the Article.

Mr. Luneau started by saying Article II addresses the operating budget, which represents everything that is done in the District. The proposed budget is an increase of 1.47% over the

current year budget, which will have a tax impact of \$0.04 cents per 1000. David outlined the budget:

- Current salary/benefits for teachers and custodians and changes to salary/benefits in new contracts;
- Contractual wages/benefits to support staff entering the second year of their current contract;
- Cumulative cost of living allowance some teachers at the top of their salary schedule receive now will be replaced by changes to the salary schedule in the new contract;
- Non-union pool helps staff absorb a negotiated increase in the employee share of the health insurance premium.
- Teacher positions at the middle-high school will be reduced by 1.4FTE, a second grade section will be cut and a sixth grade section will be restored, all commensurate with enrollment projections

Chairman Luneau summarized by noting the total budget increase, considering both the \$259K increase and the \$160K COLA captured in the new teachers contract, consists of the top four items listed here, with the lions share linked to structural hikes in special education and health insurance costs.

Luneau also noted a new assistant math specialist and full day kindergarten are new programs in the budget. The addition of an assistant math specialist will leverage investments made in in the math curriculum. The full day kindergarten pilot program was successful and the Board is excited to offer full day kindergarten next year to all age-qualified children in the District.

Regarding the consolidation of schools in the district, Chairman Luneau said the next step is a facility design study, much like what the Town had conducted for the fire station. After the planning process a proposal would come before the town for consideration and a vote. Construction would not take place until the summer of 2017 after the District's present bond is fully paid.

Discussion after David Luneau's presentation:

Tom Yestramski (Hardy Lane) asked about the apparent discrepancies how much it costs to educate a student per year. If you take the total school budget (using last year's numbers) and divide it among the number of students the number comes to about \$20,000 per student: if all the current Articles pass at this meeting the number will be higher. However, the number just shown in the Power Point presentation was \$15,000. David Luneau said the numbers the District uses to ascertain per student costs come from the N.H. Department of Education. The NH-DOE only includes certain expenses in that number, thus providing an equitable way to compare districts across the state re: what districts pay per student. The Board used the NH-DOE calculation so the audience could understand how Hopkinton ranks in comparison to other district in the state; we are in the 62nd percentile.

Deborah Farley (Park Avenue) asked if we vote on this article, are all the costs, including full day kindergarten included. David Luneau replied that the cost of full day kindergarten,

\$140,000, was included in this Article. Farley then asked why we need full day kindergarten if student enrollment is falling. David Luneau explained that full day kindergarten and student enrollment numbers are two different things. The number of students enrolled in the program will determine the number of kindergarten classes. David also cited how they have measured the success of the full day kindergarten pilot program.

A Hopkinton resident came forward in support of full day kindergarten, noting she has two children with a two-income family and does not know how they would be able to do it without full day kindergarten.

Christine Ogendyke (Briar Hill Road) asked for a clarification about the loss of teachers. Superintendent Chamberlin addressed the question, noting that a drop in students means fewer teachers needed. However, the hope is to make the changes through attrition but there may be a need to follow reduction in force procedures in the contract.

Amanda Gilman (West Ridge Circle) addressed another issue about full day kindergarten; she noted full day kindergarten is more than day care or how to get your kid to school, it is about the future. Gilman noted the majority of the states around us have already gone to full day kindergarten; if Hopkinton does not implement full day kindergarten the town will fall behind.

Seeing no further comment, the Moderator called for a ballot vote, as requested by written petition by: Allita Paine, Janet Krzyzaniak, George Langwasser, Doris Cayer, Charles Gangel, Marilyn Patz and Ramona Lane.

The Moderator reported there were 273 votes cast: 222 votes in the affirmative; 42 votes in the negative. Article II passed.

Matt Cairns made a motion to restrict consideration of Article II, seconded by Bill Jones. The motion to reconsider passed on a voice vote.

The Moderator recognized Matt Cairns for the purpose of moving Article III, second by Bill Jones, as follows:

**ARTICLE III:** To see if the School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Hopkinton School Board and the Hopkinton Educational Association, which calls for the following increases in salaries and benefits at current staffing levels:

Fiscal Year	Estimated Increase
2014-2015	\$448,692
2015-2016	\$208,533
2016-2017	\$225,107

2017-2018

\$256,259

and further to raise and appropriate the sum of Four hundred forty-eight thousand six hundred ninety-two dollars (\$448,692) for the upcoming fiscal year, 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 Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Matt Cairns, School Board Member, spoke to the article.

Matt Cairns noted he has served on the Bargaining Committee for the past eight months. The teacher contract is for a four year term; the tax impact is \$0.68 cents per 1000 dollars. Matt discussed the teacher contract, noting this is the first change in salaries in five years. Teachers at the top of the salary scale received COLA payments over the last five years: other teachers received some step increases but there has been no raise to the salary schedule. The COLA the teachers get now is replaced by the increase to the salary schedule; this is the first change to the teacher salary schedule in five years. The existing salary steps are not competitive in our region, or even in New Hampshire, which is important if we are going to attract teachers, especially early in their careers. This contract helps to fix that.

Also, there is finally transparency in how health care costs are shared between the District and the employee. The employee is now responsible for their share of the stated premium.

Concluding his remarks about Article III, Matt Cairns discussed classes outside the school. There are many students who can't fit all the classes they want to take into the traditional school day. Non-traditional classes will have the same content, but will take place outside the school day. These classes may take place on the weekends or evenings; it will give both students and teachers the opportunity for new learning experiences. Nothing has been decided yet, but this contract allows for the introduction of this program.

Tom Yestramski (Hardy Lane) asked why the Board decided to vote on a four year contract and about the average cost of health insurance. Matt Cairns replied the negotiators decided to end the never-ending cycle of contract negotiations; a four year contract allows teachers to teach and the District to focus on education. Cairns stated he believes the District got a lower number from the teachers by going with a four year contract. Superintendent gave figures about the average cost of health: \$21,000 for an average family; \$16,000 for a two-person family.

A Hopkinton resident asked about the percentage increases in the contract. Matt Cairns discussed salary changes: 2.9% year one and 2.5% years three and four.

Debbie Norris (Autumn Ridge Road) asked about classes outside school day. How would those classes be determined? Would parents have a say in what classes might take place outside schedule? Superintendent Chamberlin replied that the classes would be dictated by student enrollment: ideas will be put forth ideas next year, it will rely upon student interest. Matt Cairns

further clarified, stating that the classes would not be remediation or enrichment, there will be an educational topic.

Patrice Gerseny (Sugar Hill Road) asked how the extra classes affect the budget; are these classes in the current teacher contract or will they get stipend. Matt Cairns says no one would be compelled to teach extra classes. Gerseny asked if these classes would affect the current budget. Superintendent Chamberlin said the current budget does not reflect these classes, because they will not take place for a full year. Matt Cairns thanked the teachers for their commitment to the new contract and further noted that under this new contract, four times a year, 90 minutes each time, teachers will be able to get together collaboratively to discuss student performance. Teachers will have time to assess, evaluate and plan how to better educate students. The new contract also asks the teachers to give back to the District, by giving teachers mandatory committee assignments and having them mentor younger teachers.

Frank Davis (Clement Hill Road) commented on how increases in the tax rate affect the people of Hopkinton. Davis noted that a lot of people cannot afford tax increases; there were once many businesses in town employing people, now the school is the biggest employer in town: the homeowners pay the taxes rather than businesses. Davis noted the State of New Hampshire has not given its employees a raise for the last five years and asked why are the District is giving a raise to the teachers.

Larry Donahue (Gould Hill Road) asked what is the significance of changing the salary schedule. What are the two big “gets” for the community in terms of achieving its educational objectives? Superintendent Chamberlin responded this is the fourth contract negotiated in the last five years. Because of the economy, there was not change in the salary schedule. What has happened is the Hopkinton salary schedule is no longer competitive with regional schools. There has been a strong move to increase collaboration time. For each quarter the teachers will be reviewing every single student’s achievement data, as well as personal and social data. The District feels this extra time will reap great benefits. There is an extraordinary commitment by the teachers for this improvement effort; all one hundred teachers in the District will commit themselves to improvement over the length of the new contract. Improving student learning was the top priority. Teachers will now have time review student data to check growth of the students; this extra time will reap great benefits.

Seeing no further comment, the Moderator called for a vote. Article III passed on a voice vote.

Matt Cairns made a motion to restrict reconsideration of Article III; his motion was seconded by Bill Jones and passed on a voice vote.

**ARTICLE IV:** Shall the School District, if Article III is defeated, authorize the governing body to call one special meeting, at its option, to address Article III cost items only?

**NOTE: As Article III passed, the Moderator moved to Article V.**

The Moderator recognized Bill Jones for the purpose of moving Article V, seconded by Matt Cairns, as follows:

**ARTICLE V:** To see if the School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Hopkinton School Board and the Teamsters Local No. 633 of New Hampshire for the Hopkinton School District Custodians, which calls for the following increases in salaries and benefits at current staffing levels:

Fiscal Year	Estimated Increase
2014-2015	\$26,715
2015-2016	\$15,093

and further to raise and appropriate the sum of Twenty-six thousand, seven hundred and fifteen dollars (\$26,715) for the upcoming fiscal year, 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 Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article)

Board Member Bill Jones spoke to Article V, noting this will be a two year contract; the benefits are in line with other employees, with rate increases of 5% the first year and 3% the second year. The tax impact will be \$0.04 per thousand.

Seeing no comments, the Moderator called for a vote on Article V.

Article V carried on a voice vote.

Matt Cairns made a motion to restrict re-consideration of Article V; Bill Chapin Jr. seconded the motion.

The motion to restrict re-consideration of Article V carried on a voice vote.

The Moderator recognized Bill Jones, for the purpose of moving Article VI, seconded by Matt Cairns, as follows:

**ARTICLE VI:** Shall the School District, if Article V is defeated, authorize the governing body to call one special meeting, at its option, to address Article V cost items only?

**NOTE: As Article V passed, the Moderator proceeded to Article VII.**

The Moderator recognized Liz Durant for the purposes of moving Article VII, seconded by Dave Luneau, as follows:

**ARTICLE VII:** To see if the School District will vote to raise and appropriate up to One hundred thousand dollars (\$100,000) to be added to the School Building Repair and Maintenance Trust Fund, established March 6, 1993, and authorize the school board to transfer up to One hundred thousand dollars (\$100,000) from the year end undesignated fund balance (surplus)

available on June 30, 2014, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Liz Durant spoke to the history of the fund. The District has \$20MM in facility assets. Each year the Board puts some money into savings to reduce the tax impact of replacing capital equipment. Significant projects in 2013-2014 included: replacing the propane heating boiler at HMS; implementing a digital phone system district-wide with E911 to the classrooms; expanding the use of video to improve student and staff safety.

Seeing no questions or comments, the Moderator called for a vote on Article VII.

Article VII passed on a voice vote.

Matt Cairns made motion to restrict re-consideration of Article VII, Bill Jones seconded.

The motion to restrict re-consideration of Article VII carried on voice vote.

The Moderator recognized Bill Chapin, Jr., for the purposes of moving Article VIII, seconded by Matt Cairns, as follows:

**ARTICLE VIII:** To see if the school district will vote to raise and appropriate up to Eleven thousand dollars (\$11,000) to be added to the Educating Educationally Disabled Children Trust Fund, established March 19, 2005, and authorize the school board to transfer up to Eleven thousand dollars (\$11,000) from the year end undesignated fund balance (surplus) available on June 30, 2014, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Bill Chapin Jr. spoke to Article VIII. He stated the Board tries to budget costs they know or can reasonably anticipate, but they also try to build some savings to handle situations they are not able to predict. Article VIII provides the Board with the ability to meet student-specific needs without impact to other programs.

Seeing no comments, the Moderator called for a vote.

Article VIII passed on a voice vote.

Matt Cairns made a motion to restrict re-consideration of Article VIII, Bill Jones seconded.

The motion to restrict re-consideration of Article VIII carried on a voice vote.

The Moderator recognized Bill Chapin Jr., for the purposes of moving Article IX, seconded by Matt Cairns, as follows:

**ARTICLE IX:** To see if the School District will vote to raise and appropriate up to Ten thousand dollars (\$10,000) to be added to the Replacing School District Vehicles Capital

Reserve Fund, established March 6, 2010, and authorize the school board to transfer up to Ten thousand dollars (\$10,000) from the year end undesignated fund balance (surplus) available on June 30, 2014, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

Seeing no comments, the Moderator called for a vote on Article IX.

Article IX carried on a voice vote.

Matt Cairns made a motion to restrict re-consideration of Article IX; Bill Jones seconded the motion.

The motion to restrict re-consideration of Article IX carried on a voice vote.

The Moderator recognized Liz Durant, for the purpose of moving Article X, seconded by Bill Jones, as follows:

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

David Lancaster (250 Park Avenue) asked if someone on the School Board could tell the audience what award Business Administrator Michelle Clark had won; David Luneau replied that Ms. Clark had been named Business Administrator of the Year for the State of New Hampshire. Both David Lancaster and David Luneau applauded all of Michelle's hard work on behalf of the District. David Lancaster then noted that there are 4445 registered voters in the town, only 6% came to the meeting to discuss and vote upon an \$18+ million dollar budget.

Jayne Schoch (1309 Pine Street), referring to the "Report of Actual Special Education Expenditures for Programs and Service" (p. 201), asked for an explanation of the transportation expenses. Superintendent Chamberlin replied that the costs are associated with Hopkinton children educated outside the District.

The Moderator asked if there was any further discussion on Article X. Seeing no discussion the Moderator called for a motion to adjourn, the motion was made and seconded; the meeting adjourned at 10:40 a.m.

Respectfully submitted,



Elaine P. Loft, School District Clerk

## Hopkinton School District Warrant

### WARRANT FOR THE 2015 ANNUAL HOPKINTON SCHOOL DISTRICT MEETING THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of HOPKINTON, in the County of MERRIMACK, in the said State, qualified to vote in school district affairs:

You are hereby notified to meet at the Hopkinton High School Gymnasium in said HOPKINTON on Saturday, the Seventh (7<sup>th</sup>) day of March 2015, next at 9:00 a.m. o'clock in the forenoon to act upon the following articles:

**ARTICLE I:** To hear reports of agents, auditors, committees, and officers chosen or to take any other action in relation thereto.

**ARTICLE II:** To see if the School District will vote to raise and appropriate as an operating budget, the Budget Committee's recommended amount of eighteen million six hundred six thousand six hundred and thirty-one dollars (\$18,606,631) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment of statutory obligations of the district, or to take any other action in relation thereto. The Hopkinton School Board recommends this amount. This article does not include appropriations voted in other warrant articles.

**ARTICLE III:** To see if the School District will vote to raise and appropriate up to one hundred thousand dollars (\$100,000) to be added to the School Building Repair and Maintenance Trust Fund, established March 6, 1993, and authorize the school board to transfer up to one hundred thousand dollars (\$100,000) from the year end undesignated fund balance (surplus) available on June 30, 2015, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

**ARTICLE IV:** To see if the School District will vote to raise and appropriate up to ten thousand dollars (\$10,000) to be added to the Replacing School District Vehicles Capital Reserve Fund, established March 6, 2010, and authorize the school board to transfer up to ten thousand dollars (\$10,000) from the year end undesignated fund balance (surplus) available on June 30, 2015, or to take any other action in relation thereto. (The Hopkinton School Board recommends this article.) (The Hopkinton Budget Committee recommends this article.)

**ARTICLE V:** To transact any other business that may legally come before said meeting.

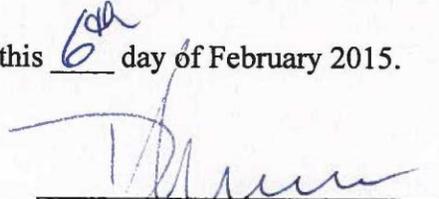
**HOPKINTON SCHOOL DISTRICT****WARRANT TO ELECT SCHOOL DISTRICT OFFICERS**

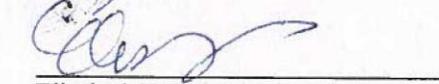
**FURTHER:** You are hereby notified to meet at the Hopkinton Town Hall on Tuesday, the 10th day of March 2015, with the polls open at 7:00 a.m. and remaining open continually until 7:00 p.m. to act upon the following subjects:

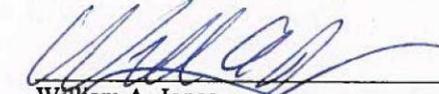
To choose by nonpartisan ballot, the following School District Officers.

- |    |                        |             |
|----|------------------------|-------------|
| a. | 2 School Board Members | 3 Year Term |
| b. | 1 Moderator            | 1 Year Term |
| d. | 1 Clerk                | 1 Year Term |
| e. | 1 Treasurer            | 1 Year Term |

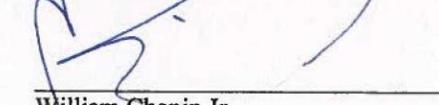
Given under our hands at said Hopkinton this 6<sup>th</sup> day of February 2015.

  
\_\_\_\_\_  
David J. Luneau, Chairperson

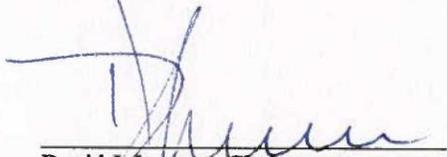
  
\_\_\_\_\_  
Elizabeth T. Durant, Vice Chairperson

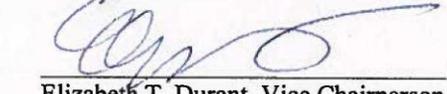
  
\_\_\_\_\_  
William A. Jones

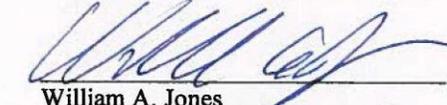
  
\_\_\_\_\_  
R. Matthew Cairns

  
\_\_\_\_\_  
William Chapin Jr.

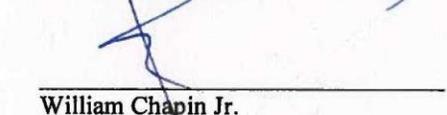
A true copy of Warrant Attest:

  
\_\_\_\_\_  
David J. Luneau, Chairperson

  
\_\_\_\_\_  
Elizabeth T. Durant, Vice Chairperson

  
\_\_\_\_\_  
William A. Jones

  
\_\_\_\_\_  
R. Matthew Cairns

  
\_\_\_\_\_  
William Chapin Jr.

2015  
MS-27



**School Budget Form: Hopkinton Local School**

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2015 to June 30, 2016**  
Form Due Date: **20 days after the meeting**

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

This form was posted with the warrant on: 2/11/15

For Assistance Please Contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

**SCHOOL BUDGET COMMITTEE CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

School Budget Committee Members	
Printed Name	Signature
Richard Horner	<i>Richard A. Horner</i>
Richard Houston	<i>Richard C. Houston</i>
Janet Krzyaniak	<i>Janet Krzyaniak</i>
Stephen Lux, Jr.	<i>Stephen Lux</i>
David O'Keefe	<i>David O'Keefe</i>
Michael Vance	<i>Michael Vance</i>
Don Houston	<i>Don Houston</i>
David Luneau	<i>David Luneau</i>
Tom O'Donnell	<i>Tom O'Donnell</i>
Ken Traum	<i>Ken Traum</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487

**Draft Budget - Not for Official Posting**

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	2	\$6,863,844	\$7,295,288	\$7,268,868	\$14,100	\$7,268,868	\$0
1200-1299	Special Programs	2	\$2,612,458	\$2,834,199	\$2,810,120	\$0	\$2,810,120	\$0
1300-1399	Vocational Programs	2	\$9,297	\$28,000	\$28,000	\$0	\$28,000	\$0
1400-1499	Other Programs	2	\$332,009	\$361,176	\$397,319	\$0	\$397,319	\$0
1500-1599	Non-Public Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	2	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services</b>								
2000-2199	Student Support Services	2	\$1,225,241	\$1,347,484	\$1,446,637	\$0	\$1,446,637	\$0
2200-2299	Instructional Staff Services	2	\$892,227	\$992,432	\$859,784	\$0	\$859,784	\$0
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	2	\$34,827	\$57,669	\$49,707	\$0	\$49,707	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	2	\$547,206	\$595,207	\$616,844	\$4,000	\$616,844	\$0
2400-2499	School Administration Service	2	\$821,836	\$834,909	\$851,757	\$550	\$851,757	\$0
2500-2599	Business	2	\$250,520	\$253,301	\$268,747	\$0	\$268,747	\$0
2600-2699	Plant Operations and Maintenance	2	\$1,210,666	\$1,280,209	\$1,246,922	\$89,500	\$1,246,922	\$0
2700-2799	Student Transportation	2	\$683,850	\$773,989	\$743,905	\$0	\$743,905	\$0
2800-2999	Support Service, Central and Other	2	\$0	\$0	\$273,214	\$0	\$273,214	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations	2	\$364,358	\$407,310	\$407,310	\$0	\$407,310	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	2	\$0	\$0	\$0	\$27,340	\$0	\$0
4300	Architectural/Engineering	2	\$0	\$50,000	\$1	\$0	\$1	\$0

4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Outlays</b>										
5110	Debt Service - Principal	2	\$450,000	\$465,000	\$490,000	\$490,000	\$0	\$0	\$490,000	\$0
5120	Debt Service - Interest	2	\$97,100	\$78,800	\$58,700	\$58,700	\$0	\$0	\$58,700	\$0
<b>Fund Transfers</b>										
5220-5221	To Food Service	2	\$109,351	\$1	\$1	\$1	\$0	\$0	\$1	\$0
5222-5229	To Other Special Revenue	2	\$3,782	\$788,795	\$788,795	\$788,795	\$0	\$0	\$788,795	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$16,508,572</b>	<b>\$18,443,769</b>	<b>\$18,606,631</b>	<b>\$18,606,631</b>	<b>\$135,490</b>	<b>\$0</b>	<b>\$18,606,631</b>	<b>\$0</b>

# Draft Budget - Not for Official Posting

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
5252	To Expendable Trust Fund		\$60,000	\$110,000	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$10,000	\$11,000	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	3	\$0	\$0	\$100,000	\$0	\$100,000	\$0
5251	To Capital Reserve Fund	4	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<b>Special Articles Recommended</b>			<b>\$70,000</b>	<b>\$121,000</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
<b>Individual Articles Recommended</b>								

# Draft Budget - Not for Official Posting

## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition	2	\$22,000	\$35,000	\$35,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	2	\$500	\$500	\$500
1600-1699	Food Service Sales	2	\$352,809	\$352,809	\$352,809
1700-1799	Student Activities	2	\$30,000	\$30,000	\$30,000
1800-1899	Community Service Activities	2	\$0	\$1,500	\$1,500
1900-1999	Other Local Sources	2	\$172,349	\$175,349	\$175,349
<b>State Sources</b>					
3210	School Building Aid	2	\$149,286	\$149,286	\$149,286
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	2	\$59,000	\$59,000	\$59,000
3240-3249	Vocational Aid		\$4,000	\$0	\$0
3250	Adult Education		\$0	\$0	\$0

3260	Child Nutrition		2	\$2,500	\$2,500	\$2,500
3270	Driver Education			\$0	\$0	\$0
3290-3299	Other State Sources		2	\$0	\$4,000	\$4,000
<b>Federal Sources</b>						
4100-4539	Federal Program Grants		2	\$511,000	\$511,000	\$511,000
4540	Vocational Education			\$0	\$0	\$0
4550	Adult Education			\$0	\$0	\$0
4560	Child Nutrition		2	\$52,000	\$52,000	\$52,000
4570	Disabilities Programs		2	\$239,000	\$239,000	\$239,000
4580	Medicaid Distribution		2	\$200,000	\$200,000	\$200,000
4590-4999	Other Federal Sources (non-4810)			\$0	\$0	\$0
4810	Federal Forest Reserve			\$0	\$0	\$0
<b>Other Financing Sources</b>						
5110-5139	Sale of Bonds or Notes			\$0	\$0	\$0
5140	Reimbursement Anticipation Notes			\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund			\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds			\$0	\$0	\$0
5230	Transfer from Capital Project Funds			\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds			\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		2	\$0	\$25,000	\$25,000
5253	Transfer from Non-Expendable Trust Funds			\$0	\$0	\$0
5300-5699	Other Financing Sources			\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)			\$0	\$0	\$0
9998	Amount Voted from Fund Balance		4, 3	\$121,000	\$110,000	\$110,000
9999	Fund Balance to Reduce Taxes		2	\$368,609	\$470,000	\$470,000
<b>Total Estimated Revenues and Credits</b>				<b>\$2,284,053</b>	<b>\$2,416,944</b>	<b>\$2,416,944</b>

# Draft Budget - Not for Official Posting

## Budget Summary

Item	Current Year	School Board Enacting Year	Budget Committee Enacting Year
Operating Budget Appropriations Recommended	\$17,968,362	\$18,606,631	\$18,606,631
Special Warrant Articles Recommended	\$121,000	\$110,000	\$110,000
Individual Warrant Articles Recommended	\$475,407	\$0	\$0
<b>TOTAL Appropriations Recommended</b>	<b>\$18,564,769</b>	<b>\$18,716,631</b>	<b>\$18,716,631</b>
Less: Amount of Estimated Revenues & Credits	\$2,284,053	\$2,416,944	\$2,416,944
Estimated Amount of State Education Tax/Grant		\$3,261,611	\$3,261,611
Estimated Amount of Taxes to be Raised for Education		\$13,038,076	\$13,038,076



New Hampshire  
Department of  
Revenue Administration

2015  
MS-27S

**MS-27 SUPPLEMENTAL SCHEDULE**

**SCHOOL DISTRICT INFORMATION** ?

School District:

Municipalities Served:

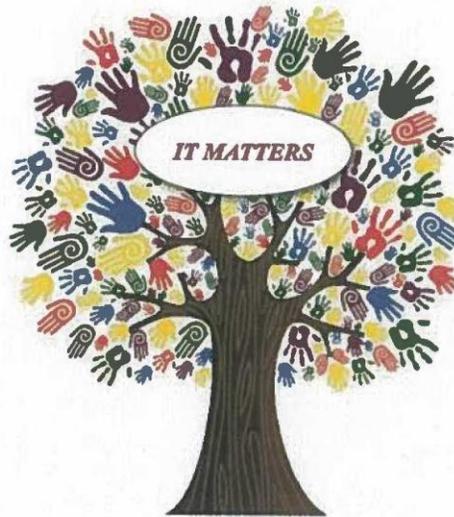
**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

<b>1. Total recommended by Budget Committee (from MS-27):</b>	<b>\$18,716,631</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes:	\$490,000
3. Interest: Long-Term Bonds & Notes:	\$58,700
4. Capital outlays funded from Long-Term Bonds & Notes	
5. Mandatory Assessments	
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	<b>\$548,700</b>
<b>7. Amount Recommended Less Exclusions (Line 1 - Line 6)</b>	<b>\$18,167,931</b>
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	<b>\$1,816,793</b>
<b>Collective Bargaining Cost Items</b>	
9. Recommended Cost Items (Prior to Meeting)	
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	
<b>Maximum Allowable Appropriations Voted At Meeting</b> (Line 1 + Line 8 + Line 11 + Line 12)	<b>\$20,533,424</b>

**For Assistance Please Contact:**

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

2015-2016  
School District  
Operational Budget



**BOARD MEMBERS:**

David J. Luneau, Chairperson

Elizabeth T. Durant, Vice Chairperson

William A. Jones

R. Matthew Cairns

William Chapin Jr.

Simeon Marklin, Student Representative

Joseph Norris, Student Representative

**DISTRICT ADMINISTRATION:**

Steven M. Chamberlin, Superintendent

Michelle R. Clark, Business Administrator

Meghan F. Bamford, Director of Student Services

Matthew Stone, Director of Technology

William Carozza, Harold Martin School Principal

Michael Bessette, Maple Street School Principal

Christopher Kelley, Hopkinton Middle/High School Principal

Rebecca Gagnon, Hopkinton Middle/High School Assistant Principal



<b>Total 2014 - 2015 REVENUE</b>		<b>\$5,702,020</b>
<b>MAJOR INCREASES: 2015-2016</b>		
* Use of Article X funds	\$100,000	
* From Expendable Trust Fund	\$25,000	
* Tuition	\$13,000	
* Other immaterial increases (totalled)	\$5,891	
<i>Total Major Increases</i>		<b>\$143,891</b>
<b>MAJOR DECREASES: 2015-2016</b>		
* State Adequacy Aid: Adequacy Grant	(\$141,248)	
* State Adequacy Aid: Statewide Property tax	(\$15,108)	
* Less fund balance used to transfer to trust funds	(\$11,000)	
<i>Total Major Decreases</i>		<b>(\$167,356)</b>
<b>Total Proposed 2015 - 2016 REVENUE</b>		<b>\$5,678,555</b>

Hopkinton School District  
Revenues

REVENUE SOURCES	2010/2011 ACTUAL	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 ACTUAL	2014/15 MS24	2015/16 MS27	Variance
<b>REVENUE FROM LOCAL SOURCES</b>							
Tuition	\$ 52,781.60	\$ 42,763.00	\$ 101,036.07	\$ 103,628.16	\$ 22,000.00	\$ 35,000.00	\$ 13,000
Interest Earnings	3,264.57	1,473.00	431.58	157.83	500.00	500.00	-
Food Service Sales & Transfers Into FS	299,813.32	302,312.00	283,966.45	285,364.20	352,809.00	352,809.00	-
Student Activities	13,285.00	38,237.00	38,088.67	32,756.43	30,000.00	30,000.00	-
Other Local Sources (rent, drivers ed, etc)	103,020.62	57,785.00	19,779.58	14,970.95	15,000.00	19,500.00	4,500
Fund 8 Grants and Donations	214,313.00	43,130.15	84,436.59	62,580.29	38,795.00	38,795.00	-
Refund from HealthTrust for Health, Dental and Property Liability Insur	-	-	-	280,311.67	118,554.00	118,554.00	-
<b>REVENUE FROM STATE SOURCES</b>							
School Building Aid	136,625.74	141,126.00	147,125.73	143,285.72	149,286.00	149,286.00	-
Catastrophic Aid	2,991.06	-	-	73,658.17	59,000.00	59,000.00	-
Child Nutrition Food Service	3,767.20	3,618.00	3,061.24	4,219.50	2,500.00	2,500.00	-
Driver Education	9,300.00	2,400.00	-	4,024.00	-	-	-
Vocational Transportation	3,277.61	4,696.00	-	4,000.00	4,000.00	4,000.00	-
Other State Aid	909.44	3,653.00	-	20,586.41	-	-	-
<b>REVENUE FROM FEDERAL SOURCES</b>							
Federal Program Grants	126,346.97	152,089.00	74,127.67	137,266.53	511,000.00	511,000.00	-
Disabilities Programs (IDEA, PRESCHE)	300,988.73	228,666.00	204,878.99	184,624.03	239,000.00	239,000.00	-
Other Federal Sources (Child Nutrition)	57,650.61	68,039.00	65,014.78	74,774.86	52,000.00	52,000.00	-
Medicaid Reimbursement	120,270.98	88,660.00	141,105.94	208,693.60	200,000.00	200,000.00	-
Medicare Reimbursement	40,636.90	19,115.00	28,994.06	2,447.64	-	-	-
Other	-	-	-	469.72	-	-	-
<b>OTHER FINANCING SOURCES</b>							
Transfer from Expendable Trust Funds	-	-	-	-	-	25,000.00	25,000
<b>TOTAL REVENUES</b>	\$ 1,489,263.35	\$ 1,197,773.15	\$ 1,184,418.00	\$ 1,633,822.71	\$ 1,794,444.00	\$ 1,836,944.00	\$ 42,500
State Adequate Education Grant	\$ 2,014,625.12	\$ 2,085,888.00	\$ 2,087,695.00	\$ 1,959,865.27	\$ 1,939,804.00	\$ 1,798,555.79	\$ (141,248)
State Property Tax	1,664,378.00	1,515,831.00	1,590,949.00	1,546,201.00	1,478,163.00	1,463,055.00	\$ (15,108)
<b>TOTAL REVENUES</b>	\$ 5,168,266.47	\$ 4,799,492.15	\$ 4,863,062.00	\$ 3,605,886.27	\$ 3,417,867.00	\$ 3,261,610.79	\$ (156,366)
<b>TOTAL APPROPRIATIONS PER MS22 (APPROVED BY VOTERS)</b>	\$ 16,317,060	\$ 16,671,546	\$ 17,302,668	\$ 17,828,494	\$ 18,564,769	\$ 18,716,631	\$ 151,862
Less Transfer to Expendable Trust Funds	100,000.00	50,000.00	70,000.00	70,000.00	121,000.00	110,000.00	(11,000)
Less Fund Balance - To Reduce Taxes	405,144.00	289,553.00	292,948.00	328,909.00	368,609.00	370,000.00	1,391
Less amount retained from prior year for rate stabilization	-	-	-	-	-	100,000.00	100,000
<b>ESTIMATED Amount to be Raised Locally</b>	\$ 10,471,320.00	\$ 11,108,478.00	\$ 11,637,336.00	\$ 12,163,635.00	\$ 14,340,912.00	\$ 14,501,131.21	\$ 160,219
<b>Rate Stabilization Fund - Article X funds</b>							
<b>TOTAL ESTIMATE TAX RATE IMPACT</b>							
Valuation	\$ 643,631,387.00	\$ 647,051,795.00	\$ 654,707,728.00	\$ 656,272,605.00	\$ 609,948,415.00	\$ 609,948,415.00	\$
Assessment	10,471,320.00	11,108,478.00	11,637,336.00	12,163,635.00	12,862,749.00	13,038,076.21	
<b>Local Tax Rate</b>	\$ 16.27	\$ 17.17	\$ 17.77	\$ 18.53	\$ 21.09	\$ 21.38	\$ 0.29
Valuation	\$ 620,979,887	\$ 624,175,895	\$ 631,831,828	\$ 633,689,000	\$ 582,065,615	\$ 582,065,615	
Assessment	1,664,378.00	1,515,831.00	1,590,949.00	1,546,201.00	1,478,163.00	1,463,055.00	
<b>State Tax Rate</b>	\$ 2.68	\$ 2.43	\$ 2.52	\$ 2.44	\$ 2.54	\$ 2.51	\$ (0.03)
<b>TOTAL TAX</b>	\$ 18.95	\$ 19.60	\$ 20.29	\$ 20.97	\$ 23.63	\$ 23.89	\$ 0.26

**Total 2014 - 2015 Operational Budget** **\$18,443,769**

**- MAJOR INCREASES -**

* Health Insurance	\$100,907
* Salaries - All employees	\$66,662
* Retirement	\$79,210
* Fiber	\$38,400
* Electricity	\$19,702
* NEASC	\$18,486
* Dental Insurance	\$19,099
* Supplies	\$14,519
* Professional Services	\$22,500
* Star 360	\$11,320
* FICA, Life, LTD, Unemployment and Workers Compensation	\$10,571
* Transportation Contract	\$5,637
* Bond Payment	\$4,900
* Miscellaneous that is not material	\$1,307

***Total Major Increases***

**- MAJOR DECREASES -**

***\$413,220***

* Tuition	(\$61,900)
* Architect Services for Facility Project	(\$49,999)
* Specialized Student Transportation	(\$48,000)
* Oil Heat	(\$30,428)
* Books	(\$18,102)
* Repair and Maintenance	(\$22,675)
* Equipment	(\$11,694)
* Propane	(\$7,560)

***Total Major Decreases***

***(\$250,358)***

**Total Proposed 2015 - 2016 Operational Budget** **\$18,606,631**

**HOPKINTON SCHOOL DISTRICT  
2015-2016 PROPOSED BUDGET  
SUMMARY BY BUDGET COMPONENTS**

This table provides an overview of the basic budgetary components contained within each of the department level budgets presented in this budget document, exclusive of warrant articles. Budget components include: Salaries; Benefits; Professional Services; Property Services; Other Services; Supplies and Materials; Property; Other Items.

Summary by Budget Component	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease	% Chg
Salaries	\$ 8,911,509	\$ 9,027,165	\$ 9,288,122	\$ 9,259,382	\$ 9,724,721	\$ 9,791,383	\$ 66,662	0.69%
Benefits	3,503,118	3,709,992	4,093,968	3,897,607	4,290,795	4,501,444	210,649	4.91%
Professional Services	286,426	282,262	350,581	260,108	379,050	348,769	(30,281)	(7.99%)
Property Services	178,036	215,812	217,288	222,681	245,411	228,180	(17,231)	(7.02%)
Other- I.e.: Transportation, Tuition, Printing	732,395	939,091	1,152,406	1,035,358	1,219,942	1,185,158	(34,784)	(2.85%)
Supplies, Books & Materials	584,991	582,416	677,200	611,728	661,094	645,735	(15,359)	(2.30%)
New/Replace Equipment	208,060	146,709	185,723	197,117	182,850	171,156	(11,694)	(6.40%)
Debt Service & GF Supplement to Food Service and Other Funds (AIR)	631,165	644,486	547,101	660,233	543,801	548,701	4,900	0.09%
Other Funds (Offset by Revenues)	797,854	705,486	1,196,105	748,833	1,196,105	1,196,105	-	-
<b>Total</b>	<b>\$ 15,833,554</b>	<b>\$ 16,253,419</b>	<b>\$ 17,708,494</b>	<b>\$ 16,893,047</b>	<b>\$ 18,443,769</b>	<b>\$ 18,606,631</b>	<b>\$ 162,862</b>	<b>0.88%</b>

FTE Budgeted Comparison			Proposed Increase(Decrease)	
2011-12	2012-13	2013-14	2015-16	
189.37	189.52	185.12	188.62	(3.48)

MAJOR BUDGET COMPONENT DESCRIPTIONS

**SALARIES:** Salaries; Salaries Secretarial/Clerks; Salaries Substitutes; Salaries Temps; and Salaries Summer.

**BENEFITS:** Health Insurance; Dental Insurance; Life/LTD Insurance; Workers Compensation; Retirements; FICA; Sick Bank; Unemployment Insurance; Tuition Reimbursement.

**PROFESSIONAL SERVICES:** Instructional Services; Instructional Improvement; Curriculum Development; Conferences and Conventions; Contracted Pupil Services; Contracted Evaluation Services; Contracted Pupil Health Services; General Testing; Alcohol/Drug Programs; Legal Services; and Other Professional Services.

**PROPERTY SERVICES:** Water; Sewer; Water Inspection; Cleaning Services; Disposal Services; General Repair and Maintenance; Repair Non-Instructional Equipment; Painting; Repairs Plumbing/Electrical; Repairs Heat and Ventilation; Repairs Building Interior and Exterior; Rent/Lease Equipment; Contracted Services; Maintenance Agreements – Buildings and Grounds.

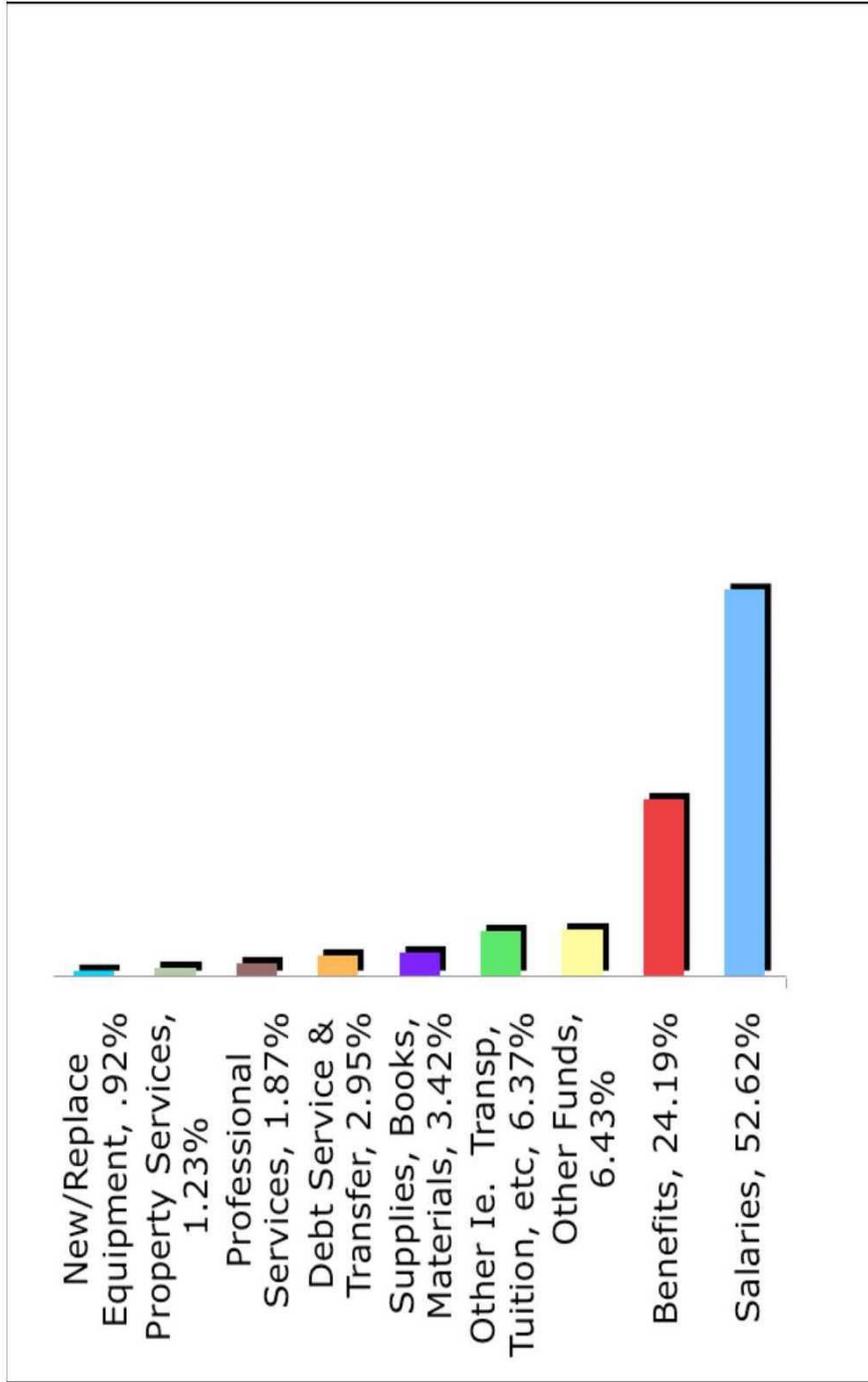
**OTHER SERVICES:** Transportation; Liability Insurance; Postage; Advertising; Printing; Communications; Vocational Tuition; Tuition; and Travel.

**SUPPLIES & MATERIALS:** Supplies; Small Tools and Hardware; AV Supplies; Books; Periodicals; Microfilm; Electricity; Oil Heat; Gasoline; Propane Gas; Reference Materials; Software; and Telecommunications.

**PROPERTY/EQUIPMENT:** Additional/New Equipment; Replace Equipment; Additional/New Furniture; Replace Furniture; and New Vehicles.

**OTHER ITEMS:** Dues and Fees; Bond-Principal; Bond-Interest; Contingency; Fund Transfers; Miscellaneous; Other Uses of Funds.

This chart represents the Proposed 2015-2016 Operating Budget by Major Budget Component



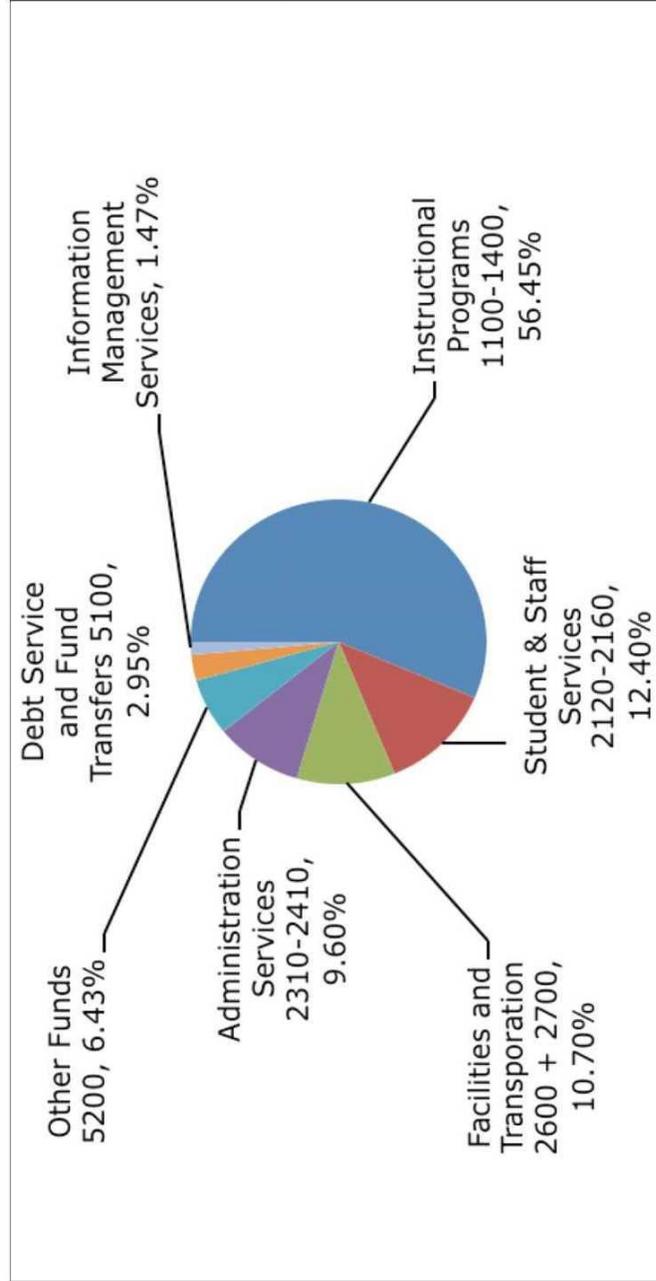
**HOPKINTON SCHOOL DISTRICT  
2015-2016 PROPOSED BUDGET**

**SUMMARY BY OPERATIONAL PROGRAMS**

This table summarizes the Hopkinton School District's Operational Budget, exclusive of warrant articles, according to the five major operational programs defined within this budget document: Instructional Programs; Student and Staff Services; Administrative Services; Facilities and Transportation; and Debt Service & Fund Transfers. The aim is to provide a clear illustration of specific operational components, as well as their respective impact on the overall budget.

Summary by Operational Program	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease	% Chg
Instructional Programs	\$ 9,177,069	\$ 9,533,696	\$ 10,105,962	\$ 9,817,608	\$ 10,518,663	\$ 10,504,307	(\$ 14,356)	(0.14%)
Student & Staff Services	1,998,937	2,026,540	2,202,368	2,117,468	2,339,916	2,306,421	(33,495)	(1.43%)
Administrative Services	1,562,713	1,556,903	1,714,808	1,654,389	1,741,086	1,787,055	45,969	2.64%
Facilities and Transportation	1,665,816	1,786,308	1,942,149	1,894,516	2,054,198	1,990,827	(63,371)	(3.09%)
Information Management Services	-	-	-	-	-	273,214	273,214	100.00%
Facilities Acquisition, Debt Service & GF Supplement to Food Service and Other Funds	631,165	644,486	547,102	660,233	593,801	548,702	(45,099)	(7.59%)
Other Funds (Offset by Revenues)	797,854	705,486	1,196,105	748,833	1,196,105	1,196,105	-	-
<b>Total</b>	<b>\$ 15,833,554</b>	<b>\$ 16,253,419</b>	<b>\$ 17,708,494</b>	<b>\$ 16,893,047</b>	<b>\$ 18,443,769</b>	<b>\$ 18,606,631</b>	<b>\$ 162,862</b>	<b>0.88%</b>

This chart represents the majority of the Proposed 2015-2016 Operating Budget, which is dedicated directly to Instructional Programs.



**HOPKINTON SCHOOL DISTRICT  
2015-2016 PROPOSED BUDGET**

**SUMMARY BY LOCATION**

This table summarizes the Hopkinton School District's Operational Budget, exclusive of warrant articles, according to the four locations. It provides a clear illustration of specific locations, as well as their respective impact on the overall budget.

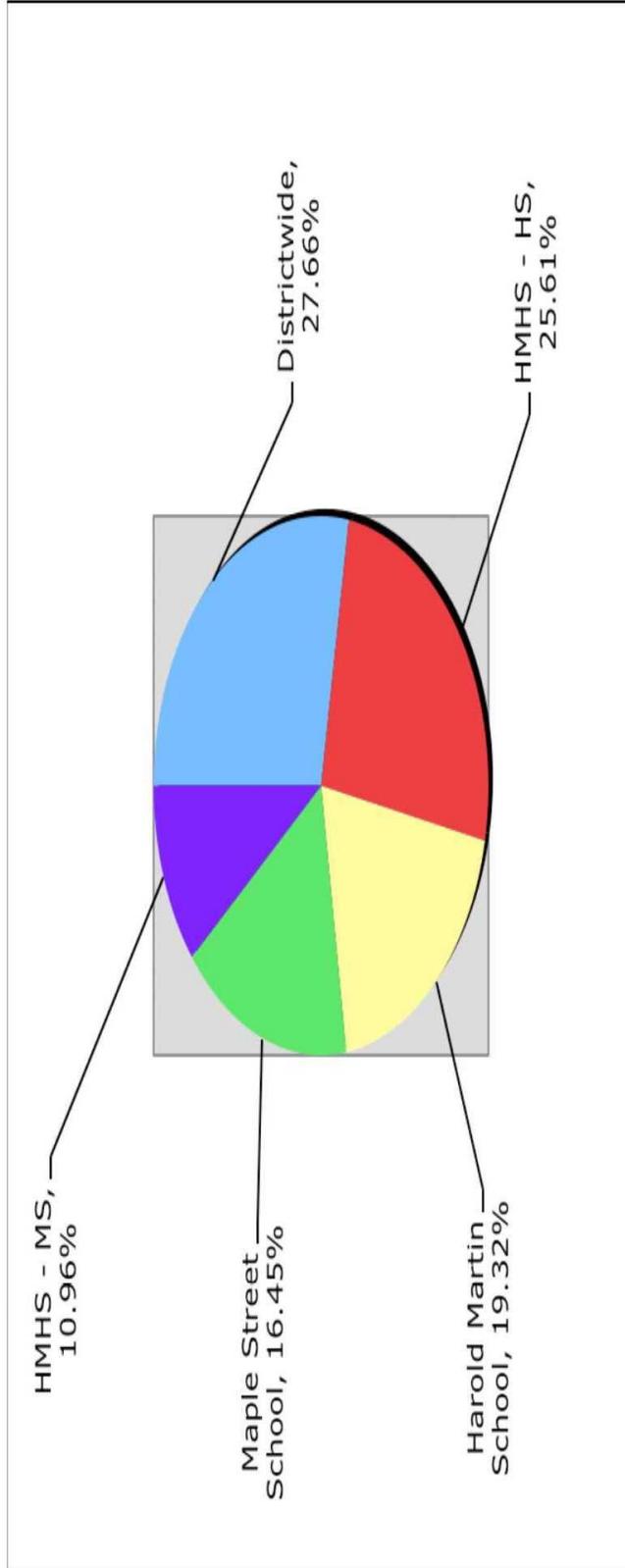
Summary by Location	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease	% Chg
District-wide	\$ 3,899,554	\$ 4,051,561	\$ 4,860,162	\$ 4,325,975	\$ 5,134,913	\$ 5,147,486	\$ 12,573	.24%
Harold Martin School	3,159,230	3,318,528	3,417,892	3,358,843	3,634,509	3,594,576	(39,933)	(1.10%)
Maple Street School	2,473,368	2,602,534	2,867,396	2,843,458	3,084,895	3,060,466	(24,429)	(0.79%)
Middle School	2,213,314	1,939,808	1,957,054	1,926,483	1,992,200	2,039,782	47,582	2.39%
High School	4,098,088	4,340,988	4,605,990	4,438,288	4,597,252	4,764,321	167,069	3.63%
<b>Total</b>	<b>\$ 15,833,554</b>	<b>\$ 16,253,419</b>	<b>\$ 17,708,494</b>	<b>\$ 16,893,047</b>	<b>\$ 18,443,769</b>	<b>\$ 18,606,631</b>	<b>\$ 162,862</b>	<b>0.88%</b>

**FTE Budgeted Comparison**

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase(Decrease)
District-wide	16.65	17.55	17.75	19.82	20.55	.73
Harold Martin School	52.48	49.26	49.26	52.42	50.47	(1.95)
Maple Street School	38.95	41.91	40.21	42.56	41.33	(1.23)
Middle School	29.03	28.59	22.96	22.05	23.45	1.40
High School	52.26	52.21	54.94	55.25	52.82	(2.43)
<b>Total</b>	<b>189.37</b>	<b>189.52</b>	<b>185.12</b>	<b>192.10</b>	<b>188.62</b>	<b>(3.48)</b>

\*= District-wide includes Psychologists, Occupational Therapy Department, the Technology Department, the SAU staff, the Director of Maintenance, etc.

This chart represents the breakdown of the Proposed 2015-2016 Operating Budget by location.



**PROPOSED BUDGET  
2/4/2015  
HOPKINTON SCHOOL DISTRICT  
2015-2016 BUDGET  
TOTAL OF OPERATIONAL PROGRAMS**

The 2015-2016 Hopkinton School District Operational Budget is grouped into five basic operational programs: Instructional Programs; Student and Staff Services; Administrative Services; Facilities and Transportation; and Debt Service with Fund Transfers.

Special warrant articles can be found at the end of this document and are not included in the operational budget totals.

**-INSTRUCTIONAL PROGRAMS-**

The functions found within the Instructional Programs group are Regular Educational programs, Special Educational programs, Vocational programs, and other Instructional programs.

**Regular Educational Programs (1100's)**

The Regular Education portion of the 2015-2016 Budget contains instructional activities designed to provide all students with learning experiences that prepare them to become productive citizens and family members. All grade levels and subjects are funded in this section.

**1100 Regular Education**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Budget 2015-2016	Increase/Decrease
Salaries	\$ 4,455,090	\$ 4,573,500	\$ 4,694,469	\$ 4,616,897	\$ 4,831,348	\$ 4,756,778	(\$ 74,570)
Benefits	1,870,923	1,994,729	2,196,849	2,069,266	2,248,130	2,310,929	62,799
Professional Services	30,943	492	-	477	900	2,200	1,300
Property Services	20,935	22,915	26,825	19,995	23,990	26,209	2,219
Other Services	-	118	100	-	100	100	-
Supplies and Materials	115,010	109,422	149,285	129,763	136,626	122,135	(14,491)
Property/Equipment	39,117	25,856	33,675	25,472	46,504	41,867	(4,637)
Other Items	3,440	5,008	7,731	1,974	7,690	8,650	960
<b>Totals</b>	<b>\$ 6,535,458</b>	<b>\$ 6,732,040</b>	<b>\$ 7,108,934</b>	<b>\$ 6,863,844</b>	<b>\$ 7,295,288</b>	<b>\$ 7,268,868</b>	<b>(\$ 26,420)</b>

As of October 1, 2014, we have 877(including special education) students enrolled in our regular education programs. Programs of instruction are offered for grades P-12 in state required academic areas, which include English, Mathematics, Science, Social Studies, Health, etc. Our schools also offer many additional courses, which provide valuable enrichment to our students' education. Specific information about courses and programs are available on the school webpage's which can be accessed at the District website [www.hopkintonschools.org](http://www.hopkintonschools.org). School Board standards require student sign-ups of twelve students for all courses. Some courses will run with less than 12 students following the production of the schedule and drop-add period. Not all courses listed in the course catalog (Program of Studies) will be available every semester.

Increase/Decrease due to the following:

Salaries decreased due to retirements and the following:

- **Harold Martin School:** 2.0 Full-Time teachers have been reduced bringing sections for K-3 to 3; .20 additional reading support; .08 additional preschool/title I support not paid by federal grants.
- **Maple Street School:** .40 reclassification due to 2225 for technology teacher; .10 increase in Art; .03 less general classroom support.
- **Hopkinton Middle/High School:** .50 reductions in Business and Foreign Language teachers.
- Increased benefits are due to the changes in personnel and increases in rates.
- Reduction in supplies and materials relates to Math in Focus books purchased in prior year.
- Equipment decreased mainly due to elementary reading assessments purchased in 2014-15.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
	70.29	73.51	70.84	72.12	69.57	(2.55)

**-INSTRUCTIONAL PROGRAMS-**

**Special Education Programs (1200's)**

This part of the Special Education budget is for instructional activities designed primarily for students who require special services. These services include pre-school, kindergarten, elementary and secondary services for the students who are mentally, physically, emotionally, or learning disabled; culturally different, bilingual, or require other special services.

**1200 Special Education Programs**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Budget 2015-2016	Increase/Decrease
Salaries	\$ 1,645,267	\$ 1,662,782	\$ 1,690,387	\$ 1,715,400	\$ 1,820,125	\$ 1,812,574	(\$ 7,551)
Benefits	541,303	575,659	629,698	623,619	694,830	724,014	29,184
Professional Services	67,737	54,401	59,000	45,123	58,600	62,975	4,375
Property Services	-	-	-	-	225	200	(25)
Other Services	48,254	146,737	216,500	207,270	234,500	175,100	(59,400)
Supplies and Materials	12,020	5,102	17,519	9,468	18,347	24,396	6,049
Property/ Equipment	14,040	3,620	3,240	11,048	6,722	10,311	3,589
Other Items	345	265	600	530	850	550	(300)
<b>Totals</b>	<b>\$ 2,328,966</b>	<b>\$ 2,448,566</b>	<b>\$ 2,616,944</b>	<b>\$ 2,612,458</b>	<b>\$ 2,834,199</b>	<b>\$ 2,810,120</b>	<b>(\$ 24,079)</b>

As of the end of November 2014, the number of students enrolled in Special Education programs is 177. The Hopkinton School District has students placed out of district; however, the majority of students are integrated into regular education programs. Services provided to these students are determined by their Individual Educational Programs in accordance with State and Federal requirements. Services provided include but are not limited to: academic, Instructional Aide/Rehabilitation Assistant support and consultation with specialists. Other services as listed in separate areas (i.e. OT/PT – 2163) also impact special education.

Increase/Decrease due to the following:

- 20% of Hopkinton School District students are identified for Special Education services.
- Decrease in salaries is due to reclassifying SAIF to 2140 as well as changes in personnel.
- Increased benefits are due to the contractual agreements with union employees, as well as the increase in benefit costs ie. health, retirement, etc. to provide services to identified children.
- The changes in professional, other services, supplies and equipment are due to anticipated student needs.

FTE Budgeted Comparison					Proposed
2011-12	2012-13	2013-14	2014-15	2015-16	Increase (Decrease)
54.57	54.12	52.05	56.08	54.94	(1.14)

**-INSTRUCTIONAL PROGRAMS-**

**Vocational Programs (1300)**

- The Vocational Program budget is for instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area. These funds are for tuition to the Concord Regional Technical Center. Over the past 3 years the District has had an average of 12 students participate in this program.

**1300 Vocational Education**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Other Services	\$12,828	\$28,469	\$28,000	\$ 9,297	\$ 28,000	\$ 28,000	\$ -
<b>Totals</b>	<b>\$ 12,828</b>	<b>\$ 28,469</b>	<b>\$ 28,000</b>	<b>\$ 9,297</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ -</b>

**Other Instructional Programs (1400)**

This part of the budget contains funds for activities commonly known as extra/co-curricular programs. Funds in this category are for the coaches, officials, equipment, and supplies for school-sponsored activities under the guidance and supervision of staff designed to provide motivation, enjoyment, and improvement of skills for students. Extra/Co-curricular programs normally supplement the regular instructional program and include such activities as band, chorus, and athletics.

**1400 Other Instructional Programs**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 176,176	\$ 200,118	\$ 209,748	\$ 204,425	\$ 221,068	\$ 230,471	9,403
Benefits	30,682	42,168	52,010	45,793	48,688	52,813	4,125
Professional Services	50,781	59,582	63,680	60,997	65,410	85,575	20,165
Property Services	32	317	400	-	400	400	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	11,907	12,063	15,236	10,868	16,060	16,900	840
Property/ Equipment	3,570	7,497	7,660	6,451	6,200	7,680	1,480
Other Items							
<b>Totals</b>	<b>\$ 299,817</b>	<b>\$ 324,621</b>	<b>\$ 352,084</b>	<b>\$ 332,009</b>	<b>\$ 361,176</b>	<b>\$ 397,319</b>	<b>\$ 36,143</b>

This area is partially funded by student athletic fees. There are 6 categories of co-curricular activities and 7 categories of athletic activities that are available to students. For further details, please reference the HEA Bargaining Agreement under Schedule B.

Increase/Decrease due to the following:

- Increase in salaries and benefits are due to the addition of a new Schedule B positions, as well as the increase in rates. This also is due to funding the necessary Schedule B positions due to participation.
- Increase in Professional Services is due to contracting a trainer for \$2,500; \$14,000 of the increase is due to an additional day for the SAP Coordinator in the amount of \$12,000 and \$2,000 for a contract increase. The remainder is due to costs associated with referees.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
	.40	.40	.60	.60	.60	0.00

**-STUDENT AND STAFF SERVICES-**

Student and Staff Services include Guidance Services, Health Services, Psychological Services, Speech Pathology and Auditory Services, Physical and Occupational Therapy; Improvement of Instruction Services, and Media Services.

**Guidance Services (2120)**

This part of the budget provides for counseling with students and parents, consultation on learning problems, evaluation of students, and assisting students as they make educational decisions and choose their career paths.

**2120 Guidance Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 368,597	\$ 299,470	\$ 315,566	\$ 317,770	\$ 332,540	\$ 351,577	\$ 19,037
Benefits	105,514	120,173	127,666	128,336	144,089	153,853	9,764
Professional Services	425	166	2,000	2,725	1,500	2,000	500
Property Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	1,443	1,019	5,111	4,837	5,423	4,141	(1,282)
Property/ Equipment	-	197	-	-	110	-	(110)
Other Items	-	-	320	25	20	25	5
<b>Totals</b>	<b>\$ 475,979</b>	<b>\$ 421,025</b>	<b>\$ 450,663</b>	<b>\$ 453,693</b>	<b>\$ 483,682</b>	<b>\$ 511,596</b>	<b>\$ 27,914</b>

Increase/Decrease due to the following:

- Increase in salaries and benefits are due to contractual as well as increase in rates.

	FTE Budgeted Comparison		
	2013-14	2014-15	Proposed 2015-16
2011-12	5.70	5.80	5.80
2012-13	5.50	5.70	5.80
2013-14	5.70	5.80	5.80
2014-15	5.70	5.80	5.80
2015-16	5.70	5.80	5.80
Proposed Increase (Decrease)			.00

**Health Services (2130)**

Health Services addresses physical and mental health services. This section is predominately for school nursing services but does include some direct instruction. We currently have 1 nurse in each school building.

**2130 Health Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 143,384	\$ 155,721	\$ 149,229	\$ 150,697	\$ 153,351	\$ 159,634	\$ 6,283
Benefits	66,923	60,641	61,072	60,874	81,283	90,431	9,148
Professional Services	-	-	500	-	500	500	-
Property Services	-	-	230	29	230	365	135
Other Services	-	-	-	-	-	-	-
Supplies and Materials	3,052	3,299	3,996	2,476	3,915	3,765	(150)
Property/Equipment	939	1,783	457	1,710	1,248	345	(903)
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 214,298</b>	<b>\$ 221,444</b>	<b>\$ 215,484</b>	<b>\$ 215,786</b>	<b>\$ 240,527</b>	<b>\$ 255,040</b>	<b>\$ 14,513</b>

Based on information from 2013-2014, there were over 9,000 visits to the nurses' offices in our schools. The nurses will screen approximately 3,000 screenings for vision, hearing, height and weight and 1,700 for medicine administration. The nurses also administer staff flu shots; conduct CPR classes for staff; assist staff with proper use of AED's, epi-pens, bloodborne pathogens, diabetes care and seizures; hold vaccination clinics for students/staff/adults as needed and file reports bi-monthly and yearly to the state on various services. The nurses must follow requirements for immunizations and notify parents for needed vaccinations in all schools for current and new students in our District. All nurses must communicate with the New Hampshire Department of Health and Human Services as needed for public health concerns in our schools.

- The changes in salaries and benefits are related to contractual agreements as well as the increase in benefit rates.

Increase/Decrease due to the following:

FTE Budgeted Comparison			
	2012-13	2013-14	2015-16
2011-12			Proposed
3.20	3.20	3.20	Increase (Decrease)
			0.00

**-STUDENT AND STAFF SERVICES**

**Psychological Services (2140)**

The Psychological Services budget includes activities concerned with administering psychological tests and interpreting the results. The gathering and interpreting of information about student behavior, working with staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, is included here. Behavioral evaluation, planning, and managing a program of psychological services, including psychological counseling for students and consultation to staff is funded in this section of the budget.

**Speech Pathology Services (2150)**

These funds support the identification, assessment, and treatment of children with impairments in communication, speech, hearing, and language.

**Physical and Occupational Services (2163)**

These funds support the assessment and treatment to assess the need for increasing the physical, gross and fine motor skills, and occupational skills of students.

**Psychological, Speech & Physical/Occupational Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 338,007	\$ 343,118	\$ 347,895	\$ 370,167	\$ 390,129	\$ 418,137	\$ 28,008
Benefits	119,954	122,220	127,275	128,395	148,122	181,688	33,566
Professional Services	30,368	80,834	83,801	52,810	74,900	69,000	(5,900)
Property Services	-	-	-	-	-	-	-
Other Services	1,416	1,694	3,000	1,995	3,300	3,300	-
Supplies and Materials	2,372	1,839	3,172	865	2,797	4,426	1,629
Property/Equipment	1,125	413	2,150	1,530	4,027	3,450	(577)
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 493,242</b>	<b>\$ 550,118</b>	<b>\$ 567,293</b>	<b>\$ 555,762</b>	<b>\$ 623,275</b>	<b>\$ 680,001</b>	<b>\$ 56,726</b>

During the 2013 – 2014 school year the Hopkinton School District School Psychologist performed 59 evaluations/screenings, counseled 148 students individually and in groups (eight on a weekly basis), consulted to 329 students and parents.

The School District Specialist in the Assessment of Intellectual Functioning (SAIF) performed 10 evaluations, 12 transition assessments, and consulted with 24 student teams.

Our Occupational Therapist and COTA evaluated or screened 44 students, provided services for 58, and consulted regularly on 50 students.

The Physical Therapist and Assistant provided district services to two students, completed four full evaluations, and consulted weekly on four students.

Our Speech Pathologists and Assistant evaluated or screened 14 students, provided therapy for 50, and consulted regularly on 10 students. (Some of these services are eligible for Medicaid reimbursement if the students qualify.)

Increase/Decrease due to the following:

- Salaries increased due to the shift of .20 (SAIF) to the psychological lines from 1200, changes in benefits and the increase in benefit rates to support all children.
- The decrease in professional services is due to student needs.

		FTE Budgeted Comparison			Proposed	
		2013-14	2014-15	2015-16	Increase(Decrease)	
2011-12		2012-13	5.59	6.39	6.59	0.20

**-STUDENT AND STAFF SERVICES-**

**Improvement of Instruction Services (2210)**

This part of the budget assists teachers, and support staff in the planning, development, and provision of enriched learning experiences for students. These activities include curriculum development, staff development, in-service training, and other training programs for instructional and support staff.

**2210 Improvement of Instruction**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 10,865	\$ 7,376	\$ 8,947	\$ 5,468	\$ 8,947	\$ 7,999	\$ (948)
Benefits	6,532	1,564	1,983	1,208	1,951	1,882	(69)
Professional Services	14,923	17,341	38,160	22,742	37,940	35,640	(2,300)
Property Services	-	-	-	-	-	-	-
Other Services	32,774	42,377	81,405	44,155	83,582	96,948	13,366
Supplies and Materials	303	180	1,297	-	758	600	(158)
Property/Equipment	-	-	-	-	-	-	-
Other Items	169	125	-	381	100	5,115	5,015
<b>Totals</b>	<b>\$ 65,566</b>	<b>\$ 68,963</b>	<b>\$ 131,792</b>	<b>\$ 73,954</b>	<b>\$ 133,278</b>	<b>\$ 148,184</b>	<b>\$ 14,906</b>

This area includes tuition for teachers for which the district is contractually obligated to budget a sum equal to 25% of the number of the bargaining unit times \$3,350. Further information can be obtained from the HEA collective bargaining agreement and can be located on the School District's website ([www.hopkintonschools.org](http://www.hopkintonschools.org)). There is also \$8,000 budgeted for the HESS collective bargaining employees for professional development. The contract is also located on the District website. This year the budget also includes the costs associated with the NEASC visit at Hopkinton Middle/High School which is \$18,486.

	FTE Budgeted Comparison			Proposed Increase(Decrease)
	2012-13	2013-14	2014-15	
2011-12				
0.00	0.00	0.00	0.00	0.00

**-STUDENT AND STAFF SERVICES-**

**Media and Technology Services (2222, 2225 and 2229)**

This part of the budget includes both the library and computer assisted instruction programs. The library programs include activities such as integrating information skills into the curriculum, selecting, acquiring, preparing, cataloging, and circulating books. The computer assisted instruction program includes planning, writing, and presenting educational projects, which were designed to be used with the computer as the principle medium of instruction.

**2222 Media and 2229 Other Educational Media Service**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 182,493	\$ 194,020	\$ 197,907	\$ 200,472	\$ 208,229	\$ 203,139	(\$ 5,090)
Benefits	71,512	75,224	85,530	84,094	90,724	90,326	(398)
Professional Services	-	-	-	-	-	-	-
Property Services	324	-	1,500	-	1,500	1,500	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	38,705	31,314	41,845	41,026	42,820	42,356	(464)
Property/Equipment	5,028	1,979	5,225	5,707	2,125	3,003	878
Other Items	4,158	4,017	4,205	4,117	4,300	4,450	150
<b>Totals</b>	<b>\$ 302,220</b>	<b>\$ 306,554</b>	<b>\$ 336,212</b>	<b>\$ 335,416</b>	<b>\$ 349,698</b>	<b>\$ 344,774</b>	<b>(\$ 4,924)</b>

Increase/Decrease due to the following:

- Salaries and benefits decreased due to change in personnel.
- Property and equipment increased as the library at HMS is looking to purchase some new furniture.

		FTE Budgeted Comparison		Proposed
	2012-13	2013-14	2014-15	2015-16
				Increase(Decrease)
2011-12				
5.00	5.00	5.00	5.00	0.00

This section of the budget includes the hardware and software needs district wide. This category includes the staff that provides some educational instruction as well as support technology for students and staff.

**2225 Technology Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Proposed 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 158,451	\$ 166,316	\$ 166,303	\$ 180,665	\$ 192,995	\$ 61,041	(\$ 131,954)
Benefits	57,426	70,926	84,240	75,886	82,136	39,034	(43,102)
Professional Services	24,611	19,881	22,340	5,296	1,200	450	(750)
Property Services	50,978	52,784	65,950	67,112	75,150	80,731	5,581
Other Services	6,073	5,452	7,300	6,217	9,670	46,870	37,200
Supplies and Materials	35,384	31,507	32,650	39,576	40,150	30,975	(9,175)
Property/Equipment	100,482	96,351	108,441	95,727	94,455	80,200	(14,255)
Other Items	14,227	15,219	13,700	12,378	13,700	27,525	13,825
<b>Totals</b>	<b>\$ 447,632</b>	<b>\$ 458,436</b>	<b>\$ 500,924</b>	<b>\$ 482,857</b>	<b>\$ 509,456</b>	<b>\$ 366,826</b>	<b>(\$ 142,630)</b>

This area includes all repair and maintenance of equipment, fees for data systems and district-wide supplies. The technology department services approximately 550 desktops/laptops, 12 servers, and 8 labs of computers, with a user base of approximately 1,200. The district labs are replaced on a rotating basis in order to keep technology as current as possible.

- Increases/Decreases due to the following:
  - The decrease in salaries and benefits is due to the reclassification to 2840, however there was .40 reclassified from 1100 and an additional .50 for time with kids and staff at the elementary schools.
  - The increase in Property Services is due to funds allocated for District website, phone system changes as needed as well as an increase in support for new current financial system.
  - Other Services increased due to the cost of fiber throughout the District.
  - Supplies decreased due to the needs throughout the District.
  - Property and Equipment decreased as the department was minimizing the overall increase.
  - The increase in other items is due to the STAR 360 assessment costs not budgeted in prior year.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase(Decrease)
	3.50	3.50	3.50	4.00	1.30	(2.70)

**-ADMINISTRATIVE SERVICES-**

The Administrative Cost section of the 2015-2016 budget includes School Board services, Treasurer, Annual District Meeting costs, legal expenses, audit fees, the Office of the Superintendent, and the School Administrative Offices.

**School Board Services (2310)**

This part of the budget includes activities of the School Board according to state law and their responsibilities for the development of policy and oversight of the District. The budget covers the costs of the District Treasurer and services rendered in connection with any school system election. These include the election of officers, bond votes, budget and appropriation votes, and all district-sponsored meetings. Also included here is funding for counsel in regard to law and statutes, and independent auditor services.

**2310 School Board Administration**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Budget 2015-2016	Increase/Decrease
Salaries	\$ 9,095	\$ 9,113	\$ 9,162	\$8,474	\$ 9,525	\$ 9,025	(\$ 500)
Benefits	832	835	720	768	944	732	(212)
Professional Services	32,615	18,248	35,800	16,028	35,000	28,000	(7,000)
Property Services	-	-	-	-	-	-	-
Other Services	1,054	854	-	139	950	700	(250)
Supplies and Materials	-	-	-	-	-	-	-
Property/Equipment	-	-	-	-	-	-	-
Other Items	10,208	10,330	10,850	9,418	11,250	11,250	-
<b>Totals</b>	<b>\$ 53,804</b>	<b>\$ 39,380</b>	<b>\$ 56,532</b>	<b>\$ 34,827</b>	<b>\$ 57,669</b>	<b>\$ 49,707</b>	<b>(\$ 7,962)</b>

\*NOTE: Although the Contingency Fund is normally reported in function code 2310, it is presented in a separate warrant article and is not included in the totals above.

Increases/Decreases due to the following:

- The decrease in Professional Services are due to legal and audit cost reductions.

**-ADMINISTRATIVE SERVICES-**

**Office of the Superintendent (2320, 2332, 2511 & 2515)**

This part of the budget includes activities associated with the administration of the school district and operations of the S.A.U. office. The budget supports positions for the Superintendent, Executive Assistant to the Superintendent, Business Administrator, HR/Accounting Assistant, AP/Payroll Clerk, Director of Student Services and Administrative Assistant to the Director of Student Services are included here. This area also contains the increases for all non-union personnel including principals, technology staff, facilities maintenance director and office staff to be distributed after the evaluation process.

**2320, 2332, 2511 & 2515 Office of Superintendent**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 472,525	\$ 465,148	\$ 524,281	\$ 500,023	\$ 538,720	\$ 545,040	\$ 6,320
Benefits	187,125	193,496	215,984	207,035	227,257	241,407	14,150
Professional Services	21,246	24,207	33,600	44,396	34,500	51,000	16,500
Property Services	660	1,085	800	1,045	1,200	1,200	-
Other Services	23,556	20,751	31,005	22,872	28,028	25,896	(2,132)
Supplies and Materials	12,284	10,490	12,895	14,496	11,901	14,081	2,180
Property/Equipment	2,620	-	300	1,462	-	-	-
Other Items	5,798	6,277	7,882	6,397	6,902	6,967	65
<b>Totals</b>	<b>\$ 725,814</b>	<b>\$ 721,454</b>	<b>\$ 826,747</b>	<b>\$ 797,726</b>	<b>\$ 848,508</b>	<b>\$ 885,591</b>	<b>\$ 37,083</b>

This area includes all personnel matters, union negotiations, advertising, employment screening, fingerprinting, benefits, and payroll. The business office handles all contracts, budgeting and accounts payable and receivable. The student services area includes all management of special education. The Office of the Superintendent is responsible for all state reporting, communication and supporting the board and school district.

Increase/Decrease due to the following:

- The increase in salaries is due to pool for non-union raises/salary adjustments related to wage study (3.00%).
- The increase in benefits is due to the increase in benefit rates as well as a change in personnel.
- The increase in professional services is related to GASB 45 (required every 2 years), ERRATE, Medicaid billing services and additional training and reports for new financial system.
- Supplies and Materials increased due to additional software for Director of Student Services department.

2011-12	FTE Budgeted Comparison			Proposed Increase(Decrease)
	2012-13	2013-14	2014-15	
7.00	7.00	7.00	7.00	.00

**Office of the School Principal (2410&2490)**

This part of the budget includes activities concerned with the management of our schools. It includes the duties performed by the principal and any other assistants in general oversight of the operations of the school, evaluation of the staff members in the schools, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities within the district. It also includes clerical staff costs and office expenses.

**2410 & 2490 Office of the School Principal**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 493,437	\$ 502,095	\$ 497,532	\$ 511,612	\$ 509,736	\$ 525,830	\$ 16,094
Benefits	229,897	240,881	267,257	247,432	261,584	265,746	4,162
Professional Services	2,273	3,310	6,100	4,949	6,650	4,978	(1,672)
Property Services	292	470	710	285	660	510	(150)
Other Services	34,476	30,120	35,375	35,288	29,551	27,989	(1,562)
Supplies and Materials	12,780	11,750	14,670	14,454	16,645	17,195	550
Property/Equipment	2,654	-	1,475	940	1,875	1,082	(793)
Other Items	7,286	7,443	8,410	6,876	8,208	8,427	219
<b>Totals</b>	<b>\$ 783,095</b>	<b>\$ 796,069</b>	<b>\$ 831,529</b>	<b>\$ 821,836</b>	<b>\$ 834,909</b>	<b>\$ 851,757</b>	<b>\$ 16,848</b>

Increase/Decrease due to the following:

- Increase in salaries and benefits due to contractual agreements and increase in benefit rates.
- The increase in Other Services is due to the actual costs associated with the telephone and internet.

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
8.60	8.60	8.60	8.60	8.60	8.60	(0.00)

**BUILDINGS AND TRANSPORTATION-  
Maintenance of Buildings (2600)**

This part of the budget includes costs associated with the maintenance and upkeep of all district buildings. This includes salaries and benefits for custodial and maintenance staff and also includes the operating costs of heating, light and venting systems, and repair of facilities. The cost of custodial supplies, rubbish removal, water, sewer, landscaping, grounds maintenance, and building liability insurance are also contained herein.

**2600 Maintenance of Buildings**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 416,870	\$ 415,028	\$ 442,988	\$ 441,470	\$ 475,823	\$ 495,932	\$ 20,109
Benefits	199,044	201,189	232,380	212,644	250,102	234,376	(15,726)
Professional Services	4,040	3,800	5,600	4,564	11,950	5,700	(6,250)
Property Services	95,383	137,263	118,123	129,993	140,556	115,465	(25,091)
Other Services	41,374	42,505	42,413	41,721	32,860	33,173	313
Supplies and Materials	315,159	342,703	356,267	333,278	349,334	339,058	(10,276)
Property/ Equipment	30,313	9,013	23,100	46,996	19,584	23,218	3,634
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$1,102,183</b>	<b>\$1,151,501</b>	<b>\$ 1,220,871</b>	<b>\$ 1,210,666</b>	<b>\$ 1,280,209</b>	<b>\$ 1,246,922</b>	<b>(\$ 33,287)</b>

Increase/Decrease due to the following:

- Salaries increased due to contractual agreements, change in personnel and assistance during the summer to cover vacations and assist with maintenance projects (\$8,000).
- Benefits decreased due to a change in personnel and plans.
- Professional Services decrease due to the 3-year Asbestos Plan needed in the 2014-15 year.
- Property services decrease is due to the repair and maintenance accounts three-year average costs compared to what was approved at the 2014 School District Meeting for this area.
- Supplies and materials increased due to a proposed 20% increase in electricity rates (\$43,702) and heating fuel (\$5,572) due to volume needed due to 3-year average. Heating fuel is being budgeted at \$3.30 a gallon.

- The increase in property/equipment is due to some of the items proposed below:

Item	Location	Amount	Benefit
Replace exhaust fan	HMHS	\$3,000	Safety
Carpet Machine	HMHS	\$2,500	Safety and Efficiencies
		\$5,000.00	

\* = This was noted in recent visits from local and state agencies.

FTE Budgeted Comparison					
	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
11.25	11.25	11.25	11.50	11.50	0.00

**Pupil Transportation Services (2700)**

This part of the budget supports the Hopkinton School District transportation contract costs and all student transportation.

**2700 Pupil Transportation**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ 32,206	\$ 33,360	\$ 33,706	\$ 35,843	\$ 32,184	\$ 40,270	\$ 8,086
Benefits	10,291	10,287	11,304	12,258	10,956	15,685	4,729
Professional Services	-	-	-	-	-	-	-
Property Services	9,323	978	2,750	4,222	1,500	1,600	100
Other Services	481,930	568,192	649,901	620,159	712,681	670,318	(42,363)
Supplies and Materials	23,022	21,728	23,257	10,620	16,318	15,707	(611)
Property/Equipment	6,533	-	-	74	-	-	-
Other Items	328	262	360	674	350	325	(25)
<b>Totals</b>	<b>\$ 563,633</b>	<b>\$ 634,807</b>	<b>\$ 721,278</b>	<b>\$ 683,850</b>	<b>\$ 773,989</b>	<b>\$ 743,905</b>	<b>(\$ 30,084)</b>

The district currently owns two school buses; one is used daily for special education students to and from school. The other bus is utilized for class field trips and athletic events.

- Increase/Decrease due to the following:
- The increase in salaries and benefits is due to the additional needs of our bus driver for regular and special education trips.
- Other services increased due to transportation needs for out of district students.

FTE Budgeted Comparison					
	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
1.00	1.00	1.00	.67	1.00	0.33

**Information Management Services (2840)**

This part of the budget supports the Technology staff that supports our systems. These staff members were included in the 2225 section in prior years.

**2840 Information Management Services**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,936	\$ 173,936
Benefits	-	-	-	-	-	98,528	98,528
Professional Services	-	-	-	-	-	750	750
Property Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Property/Equipment	-	-	-	-	-	-	-
Other Items	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 273,214</b>	<b>\$ 273,214</b>

- The increase in salaries and benefits is due to the reclassification from 2225 as well as the increase in contractual and benefit rates.

FTE Budgeted Comparison			
	2012-13	2013-14	2014-15
2011-12	0.00	0.00	0.00
2015-16	3.60	3.60	3.60
<b>Total</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

**-FACILITIES ACQUISITION/CONSTRUCTION, DEBT SERVICE & SPECIAL REVENUE FUNDS -  
Facilities Acquisition and Construction**

The Hopkinton School District has engaged the community in a process to understand current facility condition and needs. This work, combined with a focus on resolving safety and security issues in our buildings, has prompted the establishment of this function code. This process provides the District with the ability to transfer funds to be used for facility acquisition, construction or the utilization of debt service, or special revenue funds.

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Professional Services	\$ -	\$ -	\$ 1	\$ -	\$ 50,000	\$ 1	(\$ 49,999)
<b>TOTAL</b>	\$ -	\$ -	\$ 1	\$ -	\$ 50,000	\$ 1	(\$ 49,999)

- The decrease is due to the reduction for an architect included in prior year budget and the increase is due to the repairs needed Harold Martin's underground storage tank. This must be done by December 2015 due to State regulations.

**Debt Service**

These funds are set aside for District debt service. The debt service budget consists of one bond repayment; 20-year bond issued in 1997 and refinanced in May 2007, for construction projects at the Maple Street School and Hopkinton High School.

**5100 Debt Service**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Principal	\$ 415,000	\$ 430,000	\$ 450,000	\$ 450,000	\$ 465,000	\$ 490,000	\$ 25,000
Interest	131,025	114,413	97,100	97,100	78,800	58,700	(20,100)
<b>TOTAL</b>	\$ 546,025	\$ 544,413	\$ 547,100	\$ 547,100	\$ 543,800	\$ 548,700	\$ 4,900

Increase/Decrease due to the following:

- The District bond schedule is included as an Appendix.

**Food Service and Other Special Revenue Fund General Fund Portion**

This line itemizes the Food Service program expenditures beyond the revenue generated from meal sales.

**General Fund Supplement**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Food Service	\$ 83,253	\$ 96,345	\$ 1	\$109,351	\$ 1	\$ 1	\$ -
Other Funds (AIR)	1,887	3,728	-	3,782	-	-	-
<b>TOTAL</b>	\$ 85,140	\$ 100,073	\$ 1	\$ 113,133	\$ 1	\$ 1	\$ -

**Other Funds (5200)**

Funds in this budget are transferred from the General Fund to other funds, such as the Food Service Fund, and are allocations for gross budgeting, which is offset by matching revenue amounts. In this manner, the entire scope of the Hopkinton School District's operating budget can be summarized in one budget.

**5200 Other Funds**

	Expended 2011-2012	Expended 2012-2013	Budget 2013-2014	Expended 2013-2014	Budget 2014-2015	Proposed 2015-2016	Increase/Decrease
Federal & State Grants	\$ 380,755	\$ 279,007	\$ 750,000	\$321,893	\$ 750,000	\$ 750,000	\$ -
Food Service	373,969	362,042	407,310	364,358	407,310	407,310	-
Fund 8 – Other Grants & Donations	43,130	64,437	38,795	62,582	38,795	38,795	-
<b>TOTAL</b>	<b>\$ 797,854</b>	<b>\$ 705,486</b>	<b>\$ 1,196,105</b>	<b>\$ 748,833</b>	<b>\$ 1,196,105</b>	<b>\$ 1,196,105</b>	<b>\$ -</b>

FTE Budgeted Comparison

	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed Increase (Decrease)
	13.27	10.85	10.79	11.14	9.92	(1.22)

Food Service staff reduced by .25 at HMHS, Federal Projects reduced due to loss of FOCUS funds at HMS and the reduction in other federal funds received shifting costs to the General Fund at times.

# Hopkinton School District - Student Enrollment

HOPKINTON SCHOOL DISTRICT STUDENT ENROLLMENT 2001-2002 Through 2016-2017 (Projected)																
	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-15	Proj. 2015-2016*	Proj. 2016-2017*
GRADE	72	56	61	45	52	45	54	61	51	54	48	47	47	48	55	55
Preschool	63	74	74	65	69	53	75	74	74	65	71	52	50	50	56	60
Grade 1	69	72	72	64	66	77	58	59	62	79	75	68	71	56	51	58
Grade 2	76	70	70	86	67	72	79	58	62	64	80	75	68	70	57	52
Grade 3	<b>280</b>	<b>272</b>	<b>272</b>	<b>276</b>	<b>247</b>	<b>273</b>	<b>260</b>	<b>246</b>	<b>280</b>	<b>289</b>	<b>299</b>	<b>285</b>	<b>262</b>	<b>249</b>	<b>242</b>	<b>249</b>
<b>HAROLD MARTIN</b>																
Grade 4	87	71	71	76	87	72	82	77	61	65	65	76	78	70	71	57
Grade 5	85	91	91	83	79	88	76	79	78	62	63	66	76	80	70	71
Grade 6	73	87	87	78	87	80	94	71	77	75	60	59	65	77	77	67
<b>MAPLE STREET</b>	<b>245</b>	<b>249</b>	<b>249</b>	<b>237</b>	<b>253</b>	<b>240</b>	<b>252</b>	<b>227</b>	<b>216</b>	<b>202</b>	<b>188</b>	<b>201</b>	<b>219</b>	<b>227</b>	<b>218</b>	<b>195</b>
<b>ELEMENTARY TOTAL</b>	<b>525</b>	<b>521</b>	<b>521</b>	<b>513</b>	<b>500</b>	<b>513</b>	<b>512</b>	<b>473</b>	<b>496</b>	<b>491</b>	<b>487</b>	<b>486</b>	<b>481</b>	<b>476</b>	<b>460</b>	<b>444</b>
Grade 7	102	73	73	91	78	87	79	88	72	79	73	62	63	68	79	79
Grade 8	90	107	107	88	93	77	89	78	91	75	80	74	66	62	70	82
Grade 9	94	87	87	78	92	91	81	76	83	93	71	89	70	71	62	71
Grade 10	93	93	93	104	80	96	99	79	79	80	92	69	79	62	67	59
Grade 11	72	91	91	82	106	82	91	99	81	83	79	87	65	73	61	66
Grade 12	56	70	70	89	82	105	84	82	93	74	75	73	87	65	68	57
<b>HIGH SCHOOL</b>	<b>507</b>	<b>521</b>	<b>521</b>	<b>532</b>	<b>531</b>	<b>538</b>	<b>523</b>	<b>502</b>	<b>501</b>	<b>484</b>	<b>470</b>	<b>454</b>	<b>430</b>	<b>401</b>	<b>407</b>	<b>414</b>
<b>TOTAL STUDENTS</b>	<b>1,032</b>	<b>1,042</b>	<b>1,042</b>	<b>1,045</b>	<b>1,031</b>	<b>1,051</b>	<b>1,035</b>	<b>975</b>	<b>997</b>	<b>975</b>	<b>957</b>	<b>940</b>	<b>911</b>	<b>877</b>	<b>867</b>	<b>858</b>

\*Based upon projections prepared by District  
If you have any questions or would like to see the complete report, please contact the Superintendent's Office at schamberlin@hopkintonschools.org