

**HILLSBORO-DEERING SCHOOL BOARD  
BUDGET WORK SESSION**

**Monday, November 28, 2022 - 6:00pm**

**HD ES School Media Center**

**Also Live Streamed at:**

<https://townhallstreams.com/town.php?id=109>

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

**MINUTES**

**In Attendance:**

**Board Members:**

**Chris Bober - Chair**

**Paul Plater - Vice Chair**

**Jessica Morris**

**Heidi Welch**

**Michael Kenney - Absent**

**Administration:**

**Jennifer Crawford, Superintendent**

**Stacey Vazquez, Director of Student Support Services**

**Jeni Laliberte, Director of Curriculum Instruction and Assessment**

**Grant Geisler, Business Manager**

**Jim O'Rourke, HS Principal**

**Marc Peterson, MS Principal**

**Robin Whitney, Lower ES Principal**

**Craig Roach, Upper ES Principal**

**Neil Richardson, IT Director**

**James Bailey, Facilities Director**

**A. Call to Order**

- a. Chair Bober called the Budget Workshop Session to order at 6:04pm

**B. Pledge of Allegiance**

Chair Bober led the Pledge of Allegiance and a moment of silence. He thanked everyone for attending the meeting and stated that the meeting was being audio recorded and will appear on the district website, [www.hdsd.org](http://www.hdsd.org). This meeting is being audio recorded, and live streamed at <https://townhallstreams.com/town.php?id=109>

**C. Proposed FY 2023-2024 HDSB Budget Presentation and Discussion**

- a. Full presentation can be found online.
- b. Student enrollment as of October, 2022
  - i. Hillsboro-Deering Elementary School - 437

- ii. Hillsboro-Deering Middle School - 237
  - iii. Hillsboro-Deering High School - 362
  - iv. Total Students - 1,036
- c. HDSD Staff
  - i. Full-time Equivalent (FTE) Positions total - 202.6
- d. Budget Key Factors
  - i. Revenue Key Factors
    - 1. Statewide Education Property Tax (SWEPT) - **\$470,651 increase**
    - 2. Adequacy Aid - **\$362,634 decrease**
    - 3. Building Aid - **\$342,731 decrease**
    - 4. Medicaid - **\$80,000 increase**
    - 5. Special Education Aid - **\$40,499 increase**
  - ii. Tax Rate
    - 1. 2022 tax rates were announced last week and are the lowest we've seen in recent history.
    - 2. The school district returned \$3.15M to the towns to reduce taxes. About \$1.5M related to unassigned fund balance available at the end of FY 2021. Since the final FY 2021 audit wasn't published until October 2022, an exact fund balance amount wasn't known in time to return the full amount for 2021 tax rate setting. An additional \$1.6M was available from FY 2022 surplus. The \$1.6M was predominately in three lines:
      - a. Salaries were under budget by \$435K largely due to vacancies. Far fewer vacancies exist this year.
      - b. Health benefits were under budget by \$593K and \$300K was due to a "return of FY 2021 surplus" by Health Trust received in FY 2022. We do not anticipate similar revenue from Health Trust this year.
      - c. Special Education outside placements came in under budget by \$568K. Since the outside placement budget was reduced from \$915K in FY 2022 to \$446K in FY 2023, this kind of surplus will not occur this year.
  - iii. . Expenditure Key Factors
    - 1. Increases in
      - a. Salaries & Benefits - **\$540,172**
      - b. Bussing - **\$131,884**
      - c. Software - **\$58,000**
    - 2. Decreases in
      - a. Debt Service - **\$753,375**
  - iv. Proposed Position Changes
    - 1. 1 High School Zone Position
      - a. Moving 50% from AWARE grant to the District Budget
    - 2. Return Part-Time Middle School Office Paraprofessional to Full-Time
  - v. Trust Warrant Articles to Consider
    - 1. HD Maintenance Fund

- a. Current Balance (6/30/22 balance with adjustments):  
**\$335,519.62**
- 2. HD Roof Fund
  - a. Current Balance (6/30/22 balance with adjustments):  
**\$113,830.73**
- 3. HD HVAC Fund
  - a. Current Balance (6/30/22 balance with adjustments):  
**\$118,171.11**
- 4. HD Paving Fund
  - a. Current Balance (6/30/22 balance with adjustments): **\$0.00**
- 5. HD Special Education Fund
  - a. Current Balance (6/30/22 balance with adjustments):  
**\$716,832.98**
- 6. HD Tech Fund
  - a. Current Balance (6/30/22 balance with adjustments):  
**\$114,791.28**
- vi. School Resource Officer Funding
  - 1. See attached sheet
  - 2. Options for FY2024
    - a. Not include in the district budget
    - b. Include as a line item in the district operating budget
    - c. Submit this as a warrant article
- e. Board Discussion & Questions
  - i. Full Discussion can be found online.

**D. Adjournment**

- a. Welch moved to adjourn. Morris Seconds. Motion passed 4-0-0 @7:58pm

Respectfully Submitted,  
Megan Shower

*Hillsboro-Deering  
School District*

FY 2023-2024  
Proposed Budget

Board Budget Presentation  
November 28, 2022

*Hillsboro-Deering School Board  
Mission Statement*

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

2



## Hillsboro-Deering School Board Goals

- ◉ In order to have effective board meetings we shall:
  - > Remain consistent in our practice to ensure that each board member has the opportunity to speak & be heard.
  - > Engage in productive, task-oriented discussion.
  - > Establish a practice to respond to questions from the public.

3

## Hillsboro-Deering School Board Goals

- ◉ Foster strong relationships and build partnerships with the community to promote engagement and support for the school district's students, programs, budgets and initiatives.
- ◉ Ensure efficient fiscal management to achieve the goals of the educational plans of the district.

4

## Hillsboro-Deering School Board Goals

- ◉ Support professional development that aligns curriculum with state standards, advances best instructional practices and broadens the district assessment repertoire to improve student achievement.
- ◉ Advocate raising the level of literacy, critical thinking, problem-solving, cooperative learning and overall academics for all students, and determine how to best assess student progress.

5

## Strategic Plan Priorities

### **Culture:**

- ◉ Staff and students thrive in positive learning and work environments where they feel physically, psychologically, and emotionally safe and connected; supported; reasonably autonomous; and driven by a strong sense of purpose and meaning.

### **Learning Environment:**

- ◉ Few investments serve as such high-profile demonstrations of how we value the education of our students as the facilities we use. The facilities in which we spend our time together provide the daily cues and clues that affect the learning and work cultures for students and staff, respectively.

### **Student Success:**

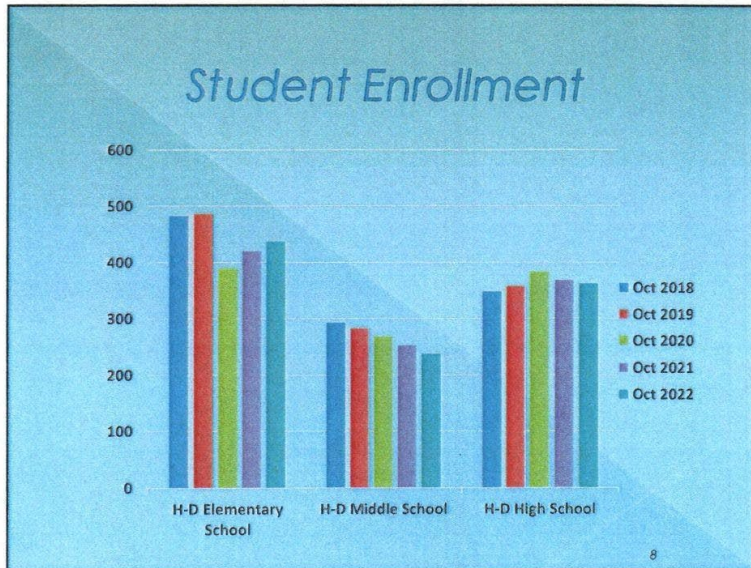
- ◉ Every student deserves an exceptional education, one grounded in purposes larger than themselves, regular and meaningful opportunities for self-determination, feedback about the increasing difference they are making in matters important to them, and growing relationships.

6



### Student Enrollment

School Name	Oct 2018	Oct 2019	Oct 2020	Oct 2021	Oct 2022
Hillsboro-Deering Elementary School	482	486	388	420	437
Hillsboro-Deering Middle School	292	282	267	252	237
Hillsboro-Deering High School	348	357	382	368	362
<b>TOTAL</b>	<b>1,122</b>	<b>1,125</b>	<b>1,037</b>	<b>1,040</b>	<b>1,036</b>



## Teacher Profile 2018-2023

Fiscal Year	Total FTE Teachers	Median Salary		Bachelor's Degree		Master's Degree		Degree beyond Master's	
	H-DSD	H-DSD	State of NH	H-DSD	State of NH	H-DSD	State of NH	H-DSD	State of NH
2022-23	98.3	\$66,775		37.1%		61.2%		0.0%	
2021-22	97	\$64,356	\$62,695	40%	35.4%	60%	61.5%	0.0%	2.4%
2020-21	101.2	\$63,698	\$61,848	38.3%	35.9%	59.7%	61.2%	2.0%	2.2%
2019-20	103.9	\$61,490	\$59,624	42.9%		56.1%		1.0%	
2018-19	102.2	\$60,064	\$59,198	37.4%	38.1%	62.6%	59.6%	0.0%	1.9%

Note: State of NH data for FY 2022-2023 and FY 2019-2020 is not available

9

## HDSD Staff: Full-time Equivalent (FTE) Positions

Positions in FTEs	2022-23			Total
	HDES	HDMS	HDHS	
Pre-school Teachers	3			3
Kindergarten Teachers	5			5
Regular Ed Teachers	25.2	18.3	29.8	73.3
Special Ed Teachers	9	5	6	20
Regular Ed Paras				
Special Ed Paras	19.3	8	7	34.3
Principals	2	1	1	4
Assistant Principals		1	1	2
Instructional Coordinators/ Supervisors (new in 20-21)	2	1	2	5
School Counselors	2	1	3	6
Librarians	1	1	1	3
Library/Media Support Staff				
Non-Teaching Professionals	13.5	3.7	5.2	22.4
Clerical Support	4	1.5	4	9.5
Other Support Staff	6.7	4.5	3.9	15.1
<b>Grand Total</b>	<b>92.7</b>	<b>46</b>	<b>63.9</b>	<b>202.6</b>

\*Source - NH DOE (A12B) Class and Staffing Form as of 10/15/2022

10



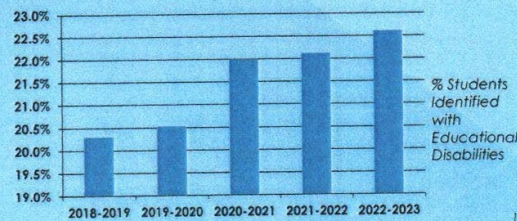
### HDSD Staffing History

Positions	2018-19	2019-20	2020-21	2021-22	2022-23
Pre-school Teachers	2	2	2	2	3
Kindergarten Teachers	5	5	5	5	5
Regular Ed Teachers	78.2	76.9	74.2	72.4	73.3
Special Ed Teachers	19	20	20	18	20
Regular Ed Paras					
Special Ed Paras	40.2	37.2	33	33.1	34.3
Principals	3	4	4	4	4
Assistant Principals	3	2	2	2	2
Instructional Coordinators/ Supervisors (new in 20-21)			4.3	4.3	5
School Counselors	4	6	6	6	6
Librarians	3	3	3	3	3
Library/Media Support Staff				0.7	
Non-Teaching Professionals	21.5	23.8	19.3	21.9	22.4
Clerical Support	10.5	10.5	10.5	9	9.5
Other Support Staff	16.8	16.4	14.9	14.3	15.1
<b>Grand Total</b>	<b>206.2</b>	<b>206.8</b>	<b>198.2</b>	<b>195.7</b>	<b>202.6</b>

\*Source - NH DOE (A12B) Class and Staffing Form as of 10/15/2022

### Students with Educational Disabilities

School Year	Total HD Enrollment	Students Identified with an Educational Disability in District	% Students Identified with an Educational Disability in District	Students with 504 Plans in District	% Students with 504 Plans in District
2018-2019	1122	228	20.3%	93	8.3%
2019-2020	1125	231	20.5%	111	10.8%
2020-2021	1037	228	22.0%	116	11.2%
2021-2022	1040	230	22.1%	116	11.2%
2022-2023	1036	235	22.6%	103	9.9%



## Out of District Placement

The number of students placed out-of the school district, including those directed by the court system is shown below:

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

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

13

## Budget Revenue Key Factors

- Statewide Education Property Tax (SWEPT) \$470,651
- Adequacy Aid -\$362,634
- Building Aid -\$342,731
- Medicaid \$ 80,000
- Special Education Aid \$ 40,499

14

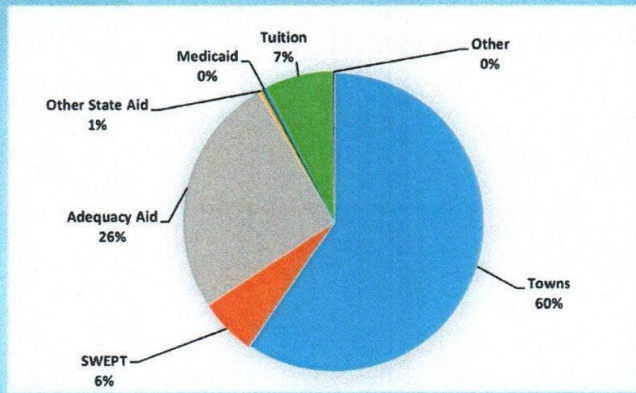


## State Education Funding

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>SWEPT</b>	\$1,433,739	\$1,431,618	\$1,401,423	\$1,411,597	\$1,002,578	\$1,473,229
<b>Adequacy Aid</b>	\$5,816,743	\$6,339,499	\$7,155,940	\$6,588,175	\$6,634,290	\$6,271,656
<b>Total</b>	\$7,250,482	\$7,771,117	\$8,557,363	\$7,999,772	\$7,636,868	\$7,744,885
<b>\$ Difference</b>	-\$108,056	\$520,635	\$786,246	-\$557,591	-\$362,904	\$108,017
<b>% Difference</b>	-1.5%	7.2%	10.1%	-6.5%	-4.5%	1.4%

15

## Proposed Budget Revenues – by Source



16

## Proposed Budget Revenues

General Fund Revenue	Adopted FY2023	Proposed FY2024	\$ Diff	% Diff
Appropriations Hillsboro	\$10,707,846	\$10,795,396	\$87,550	0.82%
Appropriations Deering	\$3,507,323	\$3,535,999	\$28,677	0.82%
State Adequacy Aid	\$6,634,290	\$6,271,656	-\$362,634	-5.47%
State Wide Education Tax (SWEPT)	\$1,002,578	\$1,473,229	\$470,651	46.94%
Misc. Revenue	\$7,000	\$10,000	\$3,000	42.86%
School Building Aid	\$342,731	\$0	-\$342,731	-100.00%
Special Education (Catastrophic) Aid	\$35,501	\$76,000	\$40,499	114.08%
Tuition - Windsor/Washington/Other	\$1,748,769	\$1,751,166	\$2,397	0.14%
Transportation Revenue	\$15,000	\$22,500	\$7,500	50.00%
Interest Income	\$0	\$1,000	\$1,000	#DIV/0!
Medicaid Revenue	\$15,000	\$95,000	\$80,000	533.33%
Rental Revenue	\$40,000	\$40,000	\$0	0.00%
<b>Total</b>	<b>\$24,056,038</b>	<b>\$24,071,946</b>	<b>\$15,909</b>	<b>0.07%</b>

17

## Tax Rate History



18



## Budget Expenditure Key Factors

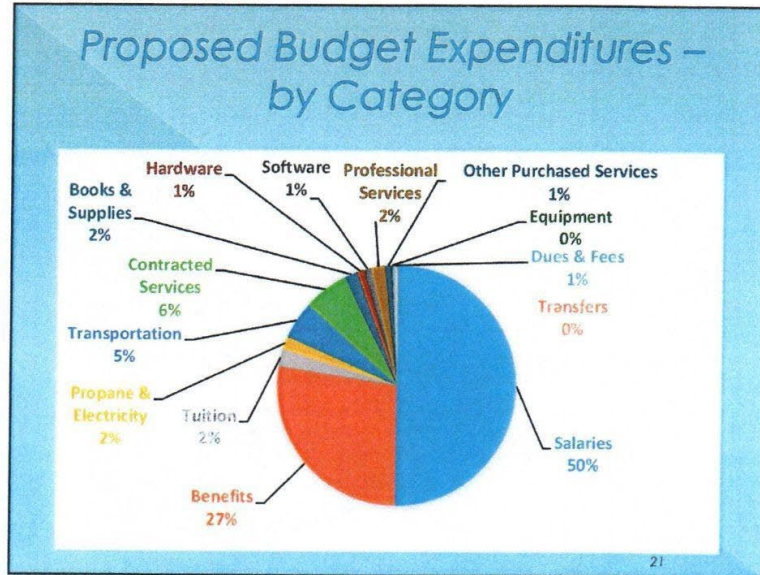
- Increases in:
  - > Salaries & Benefits           \$540,172
  - > Bussing                           \$131,884
  - > Software                         \$ 58,000
- Decreases in:
  - > Debt Service                   \$753,375
- Does not include tentatively-approved support staff CBA

19

## Proposed Position Changes

- 1 High School Zone Position
  - > Moving 50% from AWARE grant to the District Budget
- Return Part-time Middle School Office Paraprofessional to Full-time

20



### Proposed Budget Expenditures – by Function

General Fund Expenditures	Approved FY2023	Proposed FY2024	\$ Diff	% Diff
Regular Instruction	\$8,578,289	\$9,128,254	\$549,965	6.41%
Special Education	\$5,532,896	\$5,515,795	-\$17,100	-0.31%
Student Services	\$2,468,658	\$2,417,356	-\$51,303	-2.08%
Vocational Education	\$60,000	\$50,000	-\$10,000	-16.67%
Activities & Athletics	\$375,882	\$370,780	-\$5,102	-1.36%
Curriculum & Staff Development	\$147,357	\$142,923	-\$4,435	-3.01%
District Administration	\$267,400	\$251,926	-\$15,474	-5.79%
School Administration	\$1,345,719	\$1,376,940	\$31,221	2.32%
Media & Technology	\$1,114,243	\$1,276,611	\$162,368	14.57%
Facilities	\$2,264,917	\$2,262,176	-\$2,741	-0.12%
Transportation	\$1,097,300	\$1,229,184	\$131,884	12.02%
Debt Services & Transfers	\$803,375	\$50,000	-\$753,375	-93.78%
<b>Total</b>	<b>\$24,056,038</b>	<b>\$24,071,946</b>	<b>\$15,909</b>	<b>0.07%</b>
SAU Allocation	\$1,023,413	\$1,005,714	-\$17,699	-1.73%
Transfers to Trust	\$202,500	\$202,500	\$0	0.00%
<b>Total w/ SAU Allocation &amp; Trusts</b>	<b>\$25,281,951</b>	<b>\$25,280,160</b>	<b>-\$1,790</b>	<b>-0.01%</b>



## Trust Warrant Articles to Consider

Trust Fund Description	*Balance	Amounts for Trust Warrant?
HD Maintenance Fund	\$335,519.62	\$150,000.00
HD Roof Fund	\$113,830.73	
HD HVAC Fund	\$118,171.11	
HD Paving Fund	\$0.00	
HD Special Education Fund	\$716,832.98	\$50,000.00
HD Tech Fund	\$114,791.28	\$2,500.00
<b>Total Combined Fund Balances</b>	<b>\$1,399,145.72</b>	<b>\$202,500.00</b>

\* 6/30/22 balances with adjustments: Removes double payments of FY20 surplus, adds FY21 & FY22 surplus payments and subtracts paving & HVAC withdrawals that had not been requested.

23

## School Resource Officer Funding

- A Historical Look
  - > See handout
- Options for FY2024

24

Account	Object Description	FY 2022		FY 23		FY 24 PROPOSED	\$ CHG	% CHG
		FY 21 ACTUAL	APPROVED	APPROVED				
10.1100.000.110.1	TEACHER SALARY ES	\$2,064,822.06	\$2,087,226.04	\$2,182,429.88	\$2,258,185.48	\$2,258,185.48	\$75,755.60	3.47%
10.1100.000.110.2	TEACHER SALARY MS	\$1,335,578.44	\$1,298,247.37	\$1,243,500.00	\$1,267,710.00	\$1,267,710.00	\$24,210.00	1.95%
10.1100.000.110.3	TEACHER SALARY HS	\$1,933,695.05	\$1,765,248.00	\$1,892,298.41	\$2,044,091.50	\$2,044,091.50	\$151,793.09	8.02%
10.1100.000.111.1	PARA EDUCATOR SALARY ES	\$28,733.70	\$43,890.05	\$47,199.86	\$45,555.48	\$45,555.48	(\$1,644.38)	-3.48%
10.1100.000.112.2	TUTORING MS	\$0.00	\$4,500.00	\$0.00	\$5,320.00	\$5,320.00	\$5,320.00	#DIV/0!
10.1100.000.112.3	TUTORING HS	\$0.00	\$4,500.00	\$4,500.00	\$21,300.00	\$16,800.00	\$16,800.00	373.33%
10.1100.000.113.0	ESL TEACHER	\$3,263.75	\$60,568.00	\$60,568.00	\$76,939.00	\$76,939.00	\$16,371.00	27.03%
10.1100.000.113.2	TUTORING AND ACADEMIC COACHING	\$0.00	\$0.00	\$0.00	\$35,509.25	\$35,509.25	\$35,509.25	#DIV/0!
10.1100.000.113.3	TUTORING AND ACADEMIC COACHING	\$0.00	\$0.00	\$0.00	\$23,372.76	\$23,372.76	\$23,372.76	#DIV/0!
10.1100.000.120.1	SUBSTITUTES ES	\$21,399.31	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	0.00%
10.1100.000.120.2	SUBSTITUTES MS	\$24,667.50	\$44,000.00	\$44,000.00	\$44,000.00	\$44,000.00	\$0.00	0.00%
10.1100.000.120.3	SUBSTITUTES HS	\$20,045.00	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00	\$0.00	0.00%
10.1100.000.130.1	INSTRUCTIONAL STIPENDS - ES	\$8,610.00	\$8,400.00	\$8,400.00	\$12,600.00	\$12,600.00	\$4,200.00	50.00%
10.1100.000.130.2	INSTRUCTIONAL STIPENDS - MS	\$7,200.00	\$7,200.00	\$7,200.00	\$9,000.00	\$9,000.00	\$1,800.00	25.00%
10.1100.000.130.3	INSTRUCTIONAL STIPENDS - HS	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
10.1100.000.211.0	HEALTH INSURANCE	\$0.00	\$16,531.96	\$18,333.94	\$0.00	\$0.00	(\$18,333.94)	-100.00%
10.1100.000.211.1	HEALTH INSURANCE ES	\$379,928.44	\$360,396.44	\$352,303.24	\$352,468.74	\$352,468.74	\$165.50	0.05%
10.1100.000.211.2	HEALTH INSURANCE MS	\$288,975.10	\$304,268.60	\$287,358.53	\$322,158.36	\$322,158.36	\$34,799.83	12.11%
10.1100.000.211.3	HEALTH INSURANCE HS	\$401,687.62	\$386,290.76	\$420,120.66	\$458,224.49	\$458,224.49	\$38,103.83	9.07%
10.1100.000.212.0	DENTAL INSURANCE	\$0.00	\$1,111.32	\$1,215.67	\$0.00	\$0.00	(\$1,215.67)	-100.00%
10.1100.000.212.1	DENTAL INSURANCE ES	\$36,613.87	\$36,968.10	\$36,744.96	\$39,570.60	\$39,570.60	\$2,825.64	7.69%
10.1100.000.212.2	DENTAL INSURANCE MS	\$28,458.07	\$27,187.32	\$24,784.08	\$26,414.52	\$26,414.52	\$1,630.44	6.58%
10.1100.000.212.3	DENTAL INSURANCE HS	\$39,034.47	\$35,929.24	\$35,936.59	\$38,795.31	\$38,795.31	\$2,858.72	7.95%
10.1100.000.213.0	LIFE INSURANCE	\$0.00	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.1100.000.213.1	LIFE INSURANCE ES	\$2,981.17	\$2,908.80	\$2,908.80	\$2,937.60	\$2,937.60	\$28.80	0.99%
10.1100.000.213.2	LIFE INSURANCE MS	\$1,912.16	\$1,824.00	\$1,824.00	\$1,785.60	\$1,785.60	(\$38.40)	-2.11%
10.1100.000.213.3	LIFE INSURANCE HS	\$2,527.97	\$2,439.92	\$2,535.92	\$2,678.95	\$2,678.95	\$143.03	5.64%
10.1100.000.214.0	LONG TERM DISABILITY	\$0.00	\$133.25	\$133.25	\$169.27	\$169.27	\$36.02	27.03%
10.1100.000.214.1	LTD ES	\$4,311.33	\$4,605.41	\$4,574.14	\$4,820.60	\$4,820.60	\$246.46	5.39%
10.1100.000.214.2	LTD MS	\$2,757.53	\$2,796.06	\$2,911.30	\$2,845.76	\$2,845.76	(\$65.54)	-2.25%
10.1100.000.214.3	LTD HS	\$3,875.64	\$3,883.50	\$4,091.43	\$4,548.45	\$4,548.45	\$457.02	11.17%
10.1100.000.220.0	FICA & MEDICARE	\$249.67	\$4,633.45	\$4,633.54	\$5,885.84	\$5,885.84	\$1,252.30	27.03%
10.1100.000.220.1	FICA ES	\$158,146.21	\$165,476.66	\$161,630.24	\$179,426.77	\$179,426.77	\$17,796.53	11.01%
10.1100.000.220.2	FICA MS	\$100,830.69	\$100,593.50	\$95,912.04	\$103,123.50	\$103,123.50	\$7,211.46	7.52%
10.1100.000.220.3	FICA HS	\$143,572.77	\$138,598.80	\$140,038.54	\$160,953.30	\$160,953.30	\$20,914.76	14.94%
10.1100.000.230.0	NHRS	\$0.00	\$12,731.39	\$12,731.39	\$15,110.82	\$15,110.82	\$2,379.43	18.69%
10.1100.000.230.1	NH RETIREMENT ES	\$358,908.03	\$424,177.69	\$422,880.28	\$445,982.22	\$445,982.22	\$23,101.94	5.46%
10.1100.000.230.2	NH RETIREMENT MS	\$236,834.81	\$265,138.70	\$254,289.87	\$258,073.36	\$258,073.36	\$3,783.49	1.49%
10.1100.000.230.3	NH RETIREMENT HS	\$339,808.56	\$366,220.50	\$384,785.46	\$406,049.95	\$406,049.95	\$21,264.49	5.53%
10.1100.000.240.3	TRAINING HS	\$2,821.00	\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.1100.000.330.1	PROFESSIONAL SERVICES ES	\$570.88	\$0.00	\$2,650.00	\$24,400.00	\$24,400.00	\$21,750.00	820.75%
10.1100.000.330.2	PROFESSIONAL SERVICES MS	\$1,677.00	\$2,000.00	\$2,000.00	\$11,000.00	\$11,000.00	\$9,000.00	450.00%
10.1100.000.330.3	PROFESSIONAL SERVICES HS	\$15,607.51	\$30,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	#DIV/0!
10.1100.000.430.1	REPAIRS & MAINTENANCE ES	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1100.000.430.2	REPAIRS & MAINTENANCE MS	\$986.00	\$1,000.00	\$1,500.00	\$2,000.00	\$2,000.00	\$500.00	33.33%
10.1100.000.430.3	REPAIRS & MAINTENANCE HS	\$43.18	\$1,000.00	\$2,300.00	\$1,500.00	\$1,500.00	(\$800.00)	-34.78%
10.1100.000.534.3	POSTAGE HS	\$0.00	\$6,000.00	\$6,000.00	\$2,500.00	\$2,500.00	(\$3,500.00)	-58.33%
10.1100.000.560.3	TUITION - HIGH SCHOOL	\$0.00	\$10,000.00	\$10,000.00	\$32,000.00	\$32,000.00	\$22,000.00	220.00%
10.1100.000.561.2	Tuition - MS Foster Placement	\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00	#DIV/0!
10.1100.000.580.2	TRAVEL	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.000.580.3	TRAVEL HS	\$18.29	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1100.000.591.3	FIELD TRIP ADMISSIONS HS	\$0.00	\$3,265.00	\$1,875.00	\$1,500.00	\$1,500.00	(\$375.00)	-20.00%
10.1100.000.610.1	SUPPLIES ES	\$50,187.81	\$65,000.00	\$65,000.00	\$43,900.00	\$43,900.00	(\$21,100.00)	-32.46%
10.1100.000.610.2	SUPPLIES MS	\$51,712.28	\$30,000.00	\$50,000.00	\$46,250.00	\$46,250.00	(\$3,750.00)	-7.50%
10.1100.000.610.3	SUPPLIES HS	\$38,067.67	\$64,125.00	\$64,751.00	\$64,751.00	\$64,751.00	\$0.00	0.00%
10.1100.000.640.1	BOOKS ES	\$34,699.15	\$30,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
10.1100.000.640.2	BOOKS MS	\$36,400.81	\$15,000.00	\$14,000.00	\$1,500.00	\$1,500.00	(\$12,500.00)	-89.29%
10.1100.000.640.3	BOOKS HS	\$22,818.24	\$15,725.00	\$12,153.00	\$10,175.00	\$10,175.00	(\$1,978.00)	-16.28%
10.1100.000.730.1	FURNITURE & FIXTURES ES	\$8,929.76	\$0.00	\$10,000.00	\$5,000.00	\$5,000.00	(\$5,000.00)	-50.00%
10.1100.000.730.2	FURNITURE & FIXTURES MS	\$4,228.86	\$2,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	#DIV/0!
10.1100.000.730.3	FURNITURE & FIXTURES HS	\$8,718.89	\$10,200.00	\$11,000.00	\$6,775.00	\$6,775.00	(\$4,225.00)	-38.41%
10.1100.000.810.2	DUES & FEES MS	\$978.98	\$1,500.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	-100.00%
10.1100.000.810.3	DUES & FEES HS	\$6,091.60	\$7,960.00	\$8,990.00	\$2,500.00	\$2,500.00	(\$6,490.00)	-72.19%
10.1100.000.890.0	ACADEMIC EXCELLENCE DISTRICT	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	#DIV/0!
10.1100.000.890.1	ACADEMIC EXCELLENCE ES	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	#DIV/0!
10.1100.000.890.2	ACADEMIC EXCELLENCE MS	\$9,266.44	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%



Account	Object Description	FY 2022		FY 23		\$ CHG	% CHG
		FY 21 ACTUAL	APPROVED	APPROVED	FY 24 PROPOSED		
10.1100.000.890.3	ACADEMIC EXCELLENCE HS	\$12,034.01	\$15,000.00	\$15,000.00	\$16,500.00	\$1,500.00	10.00%
10.1200.000.110.1	SPED TEACHER ES	\$343,000.24	\$357,854.00	\$469,517.00	\$473,844.00	\$4,327.00	0.92%
10.1200.000.110.2	SPED TEACHER MS	\$235,597.20	\$244,719.00	\$280,218.00	\$274,104.00	-\$6,114.00	-2.18%
10.1200.000.110.3	SPED TEACHER HS	\$339,210.94	\$355,689.37	\$385,507.00	\$366,415.00	-\$19,092.00	-4.95%
10.1200.000.111.1	SPED PARA ES	\$437,865.19	\$608,065.26	\$583,925.12	\$578,280.75	-\$5,644.37	-0.97%
10.1200.000.111.2	SPED PARA MS	\$137,914.65	\$178,567.32	\$184,058.01	\$214,220.57	\$30,162.56	16.39%
10.1200.000.111.3	SPED PARA HS	\$172,499.63	\$174,998.83	\$177,781.54	\$178,390.90	\$609.36	0.34%
10.1200.000.112.3	SPED TUTORING HS	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	#DIV/0!
10.1200.000.113.2	SPED TUTORING	\$507.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.000.113.3	SPED TRANSITION SPECIALIST HS		\$22,838.40	\$40,126.24	\$34,125.00	-\$6,001.24	-14.96%
10.1200.000.114.1	SPED NON UNION SALARY ES	\$80,123.30	\$82,400.00	\$84,460.00	\$86,149.20	\$1,689.20	2.00%
10.1200.000.114.2	SPED NON UNION SALARY MS	\$92,582.79	\$95,090.27	\$97,242.53	\$99,007.38	\$1,764.85	1.81%
10.1200.000.114.3	SPED NON UNION SALARY HS	\$82,513.03	\$84,872.00	\$87,418.16	\$89,166.68	\$1,748.52	2.00%
10.1200.000.120.1	SPED SUBSTITUTES ES	\$9,690.31	\$30,000.00	\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%
10.1200.000.120.2	SPED SUBSTITUTES MS	\$6,934.50	\$10,000.00	\$4,410.00	\$7,000.00	\$2,590.00	58.73%
10.1200.000.120.3	SPED SUBSTITUTES HS	\$7,676.50	\$6,000.00	\$0.00	\$10,000.00	\$10,000.00	#DIV/0!
10.1200.000.211.1	SPED HEALTH INSURANCE ES	\$392,724.18	\$470,495.37	\$530,686.73	\$446,108.59	-\$84,578.14	-15.94%
10.1200.000.211.2	SPED HEALTH INSURANCE MS	\$174,747.92	\$210,782.31	\$239,317.15	\$295,403.64	\$56,086.49	23.44%
10.1200.000.211.3	SPED HEALTH INSURANCE HS	\$180,569.61	\$211,730.18	\$238,427.40	\$194,708.20	-\$43,719.20	-18.34%
10.1200.000.212.1	SPED DENTAL INS ES	\$35,904.19	\$40,426.74	\$43,352.58	\$38,855.52	-\$4,497.06	-10.37%
10.1200.000.212.2	SPED DENTAL INS MS	\$16,234.97	\$18,457.50	\$21,973.14	\$21,395.22	-\$577.92	-2.63%
10.1200.000.212.3	SPED DENTAL INS HS	\$15,916.97	\$17,045.70	\$18,977.82	\$14,823.06	-\$4,154.76	-21.89%
10.1200.000.213.1	SPED LIFE INSURANCE ES	\$1,491.61	\$1,699.20	\$2,083.20	\$2,092.80	\$9.60	0.46%
10.1200.000.213.2	SPED LIFE INSURANCE MS	\$805.15	\$912.00	\$969.60	\$1,027.20	\$57.60	5.94%
10.1200.000.213.3	SPED LIFE INSURANCE HS	\$972.71	\$1,008.00	\$1,008.00	\$892.80	-\$115.20	-11.43%
10.1200.000.214.1	LONG TERM DISABILITY	\$1,693.73	\$2,013.93	\$2,112.00	\$2,333.05	\$221.05	10.47%
10.1200.000.214.2	LTD SPED MS	\$972.27	\$1,139.19	\$1,188.45	\$1,289.93	\$101.48	8.54%
10.1200.000.214.3	LONG TERM DISABILITY	\$1,257.53	\$1,406.65	\$1,345.38	\$1,184.80	-\$160.58	-11.94%
10.1200.000.220.1	SPED FICA ES	\$61,511.54	\$79,051.36	\$82,379.38	\$89,644.17	\$7,264.79	8.82%
10.1200.000.220.2	SPED FICA MS	\$33,989.23	\$40,376.80	\$42,553.26	\$45,695.95	\$3,142.69	7.39%
10.1200.000.220.3	SPED FICA HS	\$44,121.73	\$53,483.02	\$46,848.23	\$52,976.82	\$6,128.59	13.08%
10.1200.000.230.1	SPED NH RETIREMENT ES	\$75,224.87	\$91,490.38	\$106,979.81	\$113,872.50	\$6,892.69	6.44%
10.1200.000.230.2	SPED NH RETIREMENT MS	\$56,617.08	\$69,536.12	\$73,568.55	\$77,281.67	\$3,713.12	5%
10.1200.000.230.3	SPED NH RETIREMENT HS	\$73,487.22	\$89,873.41	\$91,177.29	\$78,263.37	-\$12,913.92	-14.16%
10.1200.000.330.0	SPED PROFESSIONAL SERVICES DISTRICT	\$15,395.16	\$10,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00%
10.1200.000.330.1	SPED PROFESSIONAL SERVICES ES	\$4,392.53	\$16,740.25	\$8,200.00	\$11,050.00	\$2,850.00	34.76%
10.1200.000.330.2	SPED PROFESSIONAL SERVICES MS	\$0.00	\$2,100.00	\$15,350.00	\$10,212.00	-\$5,138.00	-33.47%
10.1200.000.330.3	SPED PROFESSIONAL SERVICES HS	\$42,927.60	\$42,030.00	\$10,000.00	\$2,030.00	-\$7,970.00	-79.70%
10.1200.000.534.1	SPED POSTAGE ES	\$469.00	\$600.00	\$600.00	\$500.00	-\$100.00	-16.67%
10.1200.000.534.2	SPED POSTAGE MS	\$26.25	\$650.00	\$650.00	\$250.00	-\$400.00	-61.54%
10.1200.000.534.3	SPED POSTAGE HS	\$24.35	\$500.00	\$500.00	\$250.00	-\$250.00	-50.00%
10.1200.000.560.1	SPED OUT OF DISTRICT TUITION ES	\$252,270.91	\$282,430.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.000.560.2	SPED OUT OF DISTRICT TUITION - MS	\$0.00	\$273,494.91	\$282,957.00	\$175,939.00	-\$107,018.00	-37.82%
10.1200.000.560.3	SPED OUT OF DISTRICT TUITION HS	\$198,069.71	\$358,528.88	\$162,900.00	\$276,331.00	\$113,431.00	69.63%
10.1200.000.580.0	SPED TRAVEL DISTRICT	\$215.00	\$1,750.00	\$0.00	\$2,000.00	\$2,000.00	#DIV/0!
10.1200.000.580.2	SPED TRAVEL - MS	\$0.00	\$500.50	\$300.00	\$0.00	-\$300.00	-100.00%
10.1200.000.610.1	SPED SUPPLIES ES	\$8,950.92	\$4,380.00	\$4,380.00	\$5,250.00	\$870.00	19.86%
10.1200.000.610.2	SPED SUPPLIES MS	\$244.10	\$500.00	\$2,200.00	\$3,700.00	\$1,500.00	68.18%
10.1200.000.610.3	SPED SUPPLIES HS	\$0.00	\$750.00	\$750.00	\$2,250.00	\$1,500.00	200.00%
10.1200.000.640.1	SPED BOOKS ES	\$0.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%
10.1200.000.640.2	SPED BOOKS MS	\$2,053.51	\$2,850.00	\$2,300.00	\$2,300.00	\$0.00	0.00%
10.1200.000.640.3	SPED BOOKS HS	\$96.16	\$550.00	\$250.00	\$250.00	\$0.00	0.00%
10.1200.000.730.1	SPED EQUIPMENT ES	\$0.00	\$1,250.00	\$870.00	\$0.00	-\$870.00	-100.00%
10.1200.000.730.2	SPED EQUIPMENT MS	\$614.99	\$470.00	\$2,100.00	\$0.00	-\$2,100.00	-100.00%
10.1200.000.730.3	SPED EQUIPMENT HS	\$502.38	\$982.17	\$1,532.98	\$0.00	-\$1,532.98	-100.00%
10.1200.000.810.1	SPED DUES & FEES ES	\$15.00	\$650.00	\$650.00	\$555.00	-\$95.00	-14.62%
10.1200.000.810.2	SPED DUES & FEES MS	\$15.00	\$650.00	\$650.00	\$555.00	-\$95.00	-14.62%
10.1200.000.810.3	SPED DUES & FEES HS	\$15.00	\$650.00	\$650.00	\$555.00	-\$95.00	-14.62%
10.1200.050.110.1	ALT PROGRAM ES - TEACHER SALARY	\$125,175.97	\$129,152.00	\$154,666.00	\$164,766.00	\$10,100.00	6.53%
10.1200.050.110.2	ALT PROGRAM MS - TEACHER SALARY	\$55,491.65	\$58,378.00	\$60,129.00	\$64,435.00	\$4,306.00	7.16%
10.1200.050.110.3	ALT PROGRAM HS - TEACHER SALARY	\$213,697.49	\$225,666.00	\$230,864.00	\$248,322.00	\$17,458.00	7.56%
10.1200.050.111.3	ALT PROGRAM HS - PARAS SALARY	\$8,446.03	\$9,909.31	\$10,542.78	\$13,574.40	\$3,031.62	28.6%
10.1200.050.113.3	ALT PROGRAM HS - NON UNION SALARY	\$87,375.56	\$89,869.83	\$92,116.57	\$94,419.49	\$2,302.92	2.5%
10.1200.050.120.3	ALT PROGRAM HS - SUBSTITUTES	\$2,527.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.050.211.1	ALT PROGRAM ES - HEALTH INS	\$30,072.55	\$30,584.09	\$48,041.38	\$50,087.92	\$2,046.54	4.26%
10.1200.050.211.2	ALT PROGRAM MS - HEALTH INS	\$8,127.77	\$8,265.98	\$8,896.54	\$9,275.21	\$378.67	4.26%



Account	Object Description	FY 2022		FY 23		\$ CHG	% CHG
		FY 21 ACTUAL	APPROVED	APPROVED	FY 24 PROPOSED		
10.1200.050.211.3	ALT PROGRAM HS - HEALTH INS	\$60,145.02	\$61,168.18	\$65,834.46	\$68,859.80	\$3,025.34	4.60%
10.1200.050.212.1	ALT PROGRAM ES - DENTAL INS	\$2,599.20	\$2,599.20	\$3,988.32	\$4,049.04	\$60.72	1.52%
10.1200.050.212.2	ALT PROGRAM MS - DENTAL INS	\$574.68	\$574.68	\$565.92	\$574.68	\$8.76	1.55%
10.1200.050.212.3	ALT PROGRAM HS - DENTAL INS	\$5,160.36	\$5,160.36	\$5,082.84	\$5,160.36	\$77.52	1.53%
10.1200.050.213.1	ALT PROGRAM ES - LIFE INS	\$192.00	\$192.00	\$192.00	\$192.00	\$0.00	0.00%
10.1200.050.213.2	ALT PROGRAM MS - LIFE INS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.1200.050.213.3	ALT PROGRAM HS - LIFE INS	\$384.00	\$384.00	\$384.00	\$384.00	\$0.00	0.00%
10.1200.050.214.1	ALT PROGRAM ES - LTD	\$269.13	\$284.13	\$340.26	\$362.49	\$22.23	6.53%
10.1200.050.214.2	ALT PROGRAM MS - LTD	\$121.94	\$128.43	\$132.28	\$141.76	\$9.48	7.17%
10.1200.050.214.3	ALT PROGRAM HS - LTD	\$629.21	\$680.88	\$709.57	\$754.03	\$44.46	6.27%
10.1200.050.220.1	ALT PROGRAM ES - FICA	\$8,986.40	\$9,880.12	\$11,832.19	\$12,604.60	\$772.41	6.53%
10.1200.050.220.2	ALT PROGRAM MS - FICA	\$4,136.30	\$4,465.92	\$4,599.87	\$4,929.28	\$329.41	7.16%
10.1200.050.220.3	ALT PROGRAM HS - FICA	\$22,989.53	\$24,896.56	\$25,514.54	\$27,258.16	\$1,743.62	6.83%
10.1200.050.230.1	ALT PROGRAM ES - NHRS	\$22,281.27	\$27,147.75	\$32,510.79	\$32,360.04	-\$150.75	-0.46%
10.1200.050.230.2	ALT PROGRAM MS - NHRS	\$9,877.48	\$12,271.06	\$12,639.12	\$12,655.03	\$15.91	0.13%
10.1200.050.230.3	ALT PROGRAM NH RETIREMENT	\$52,020.73	\$64,433.85	\$67,796.06	\$67,314.43	-\$481.63	-0.71%
10.1200.050.330.3	ALT PROGRAM HS - PROFESSIONAL SERVICES	\$0.00	\$8,000.00	\$11,000.00	\$13,000.00	\$2,000.00	18.18%
10.1200.050.580.3	ALT PROGRAM HS - TRAVEL	\$1,621.20	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.1200.050.610.1	ALT PROGRAM ES - SUPPLIES	\$4,543.52	\$3,700.00	\$3,700.00	\$3,700.00	\$0.00	0.00%
10.1200.050.610.2	ALT PROGRAM MS - SUPPLIES	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
10.1200.050.610.3	ALT PROGRAM HS - SUPPLIES	\$1,898.46	\$4,150.00	\$4,150.00	\$4,150.00	\$0.00	0.00%
10.1200.050.640.1	ALT PROGRAM ES - BOOKS	\$2,610.68	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.1200.050.640.2	ALT PROGRAM MS - BOOKS	\$270.99	\$2,450.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
10.1200.050.640.3	ALT PROGRAM HS - BOOKS	\$104.39	\$1,800.00	\$1,500.00	\$3,500.00	\$2,000.00	133.33%
10.1200.050.730.1	ALT PROGRAM ES - EQUIPMENT	\$124.74	\$2,900.00	\$870.00	\$1,000.00	\$130.00	14.94%
10.1200.050.730.3	ALT PROGRAM HS - EQUIPMENT	\$765.00	\$2,880.00	\$2,880.00	\$1,600.00	-\$1,280.00	-44.44%
10.1200.050.810.3	ALT PROGRAM HS - DUES & FEES	\$0.00	\$800.00	\$800.00	\$555.00	-\$245.00	-30.63%
10.1200.090.110.0	SUMMER PROGRAM SALARY	\$0.00	\$7,550.00	\$7,550.00	\$0.00	-\$7,550.00	-100.00%
10.1200.090.110.1	SUMMER PROG SALARY ES	\$10,640.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	0.00%
10.1200.090.110.2	SUMMER PROG SALARY MS	\$5,967.50	\$9,000.00	\$9,000.00	\$7,500.00	-\$1,500.00	-16.67%
10.1200.090.110.3	SUMMER PROG SALARY HS	\$1,680.00	\$4,000.00	\$2,500.00	\$2,000.00	-\$500.00	-20.00%
10.1200.090.111.1	SUMMER PROGRAM - PARA	\$3,113.62	\$7,500.00	\$7,500.00	\$5,000.00	-\$2,500.00	-33.33%
10.1200.090.111.2	SUMMER PROGRAM - PARA	\$1,222.92	\$1,000.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
10.1200.090.111.3	SUMMER PROGRAM - PARA	\$1,297.44	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1200.090.113.1	SUMMER PROGRAM - RELATED SERVICES	\$1,974.65	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10.1200.090.113.2	SUMMER PROGRAM - RELATED SERVICES	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	#DIV/0!
10.1200.090.113.3	SUMMER PROGRAM - RELATED SERVICES	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	#DIV/0!
10.1200.090.214.0	LONG TERM DISABILITY	\$0.00	\$3.17	\$3.17	\$0.00	-\$3.17	-100.00%
10.1200.090.220.0	FICA & MEDICARE	\$0.00	\$577.58	\$577.58	\$0.00	-\$577.58	-100.00%
10.1200.090.220.1	FICA & MEDICARE	\$1,192.10	\$1,415.25	\$1,415.25	\$1,725.00	\$309.75	21.89%
10.1200.090.220.2	FICA & MEDICARE	\$543.36	\$765.00	\$765.00	\$845.00	\$80.00	10.46%
10.1200.090.220.3	FICA & MEDICARE	\$224.08	\$306.00	\$306.00	\$425.00	\$119.00	38.89%
10.1200.090.230.1	NH RETIREMENT	\$2,182.28	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.1200.090.230.2	NH RETIREMENT	\$1,062.21	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1200.090.230.3	NH RETIREMENT	\$299.04	\$0.00	\$299.04	\$400.00	\$100.96	33.76%
10.1200.210.110.3	LIFE SKILLS HS - TEACHER SALARY	\$69,327.00	\$72,952.00	\$76,261.00	\$80,249.00	\$3,988.00	5.23%
10.1200.210.211.3	LIFE SKILLS HS - HEALTH INS	\$21,944.78	\$22,318.11	\$24,020.69	\$25,043.96	\$1,023.27	4.26%
10.1200.210.212.3	LIFE SKILLS HS - DENTAL INS	\$2,024.52	\$2,024.52	\$1,994.16	\$2,024.52	\$30.36	1.52%
10.1200.210.213.3	LIFE SKILLS HS - LIFE INS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.1200.210.214.3	LONG TERM DISABILITY	\$150.01	\$160.49	\$167.77	\$176.55	\$8.78	5.23%
10.1200.210.220.3	LIFE SKILLS HS - FICA	\$4,924.40	\$5,580.83	\$5,833.97	\$6,139.06	\$305.09	5.23%
10.1200.210.230.3	LIFE SKILLS HS - NHRS	\$12,369.92	\$15,334.51	\$16,030.06	\$15,760.90	-\$269.16	-1.68%
10.1200.210.610.3	LIFE SKILLS HS - SUPPLIES	\$1,691.52	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.1200.210.640.3	LIFE SKILLS HS - BOOKS	\$0.00	\$944.00	\$200.00	\$200.00	\$0.00	0.00%
10.1300.000.560.3	VOCATIONAL TUITION HS	\$36,358.64	\$60,000.00	\$60,000.00	\$50,000.00	-\$10,000.00	-16.67%
10.1400.000.110.1	ACTIVITY SALARY ES	\$825.00	\$4,275.00	\$4,275.00	\$4,275.00	\$0.00	0.00%
10.1400.000.110.2	ACTIVITY SALARY MS	\$1,425.00	\$8,175.00	\$8,000.00	\$8,175.00	\$175.00	2.19%
10.1400.000.110.3	ACTIVITY SALARY HS	\$24,150.00	\$30,825.00	\$25,575.00	\$31,425.00	\$5,850.00	22.87%
10.1400.000.213.3	LIFE INSURANCE	\$0.00	\$480.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1400.000.214.3	LONG TERM DISABILITY	\$0.00	\$61.21	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1400.000.220.1	ACTIVITY FICA ES	\$62.19	\$327.05	\$327.05	\$327.04	-\$0.01	0.00%
10.1400.000.220.2	ACTIVITY FICA MS	\$104.76	\$625.00	\$612.00	\$625.39	\$13.39	2.19%
10.1400.000.220.3	ACTIVITY FICA HS	\$1,798.45	\$2,125.73	\$1,956.48	\$2,404.01	\$447.53	22.87%
10.1400.000.230.1	ACTIVITY NHRS ES	\$146.85	\$898.61	\$898.61	\$839.61	-\$59.00	-6.57%
10.1400.000.230.2	ACTIVITY NHRS MS	\$253.65	\$1,718.00	\$1,718.00	\$1,605.57	-\$112.43	-6.54%
10.1400.000.230.3	ACTIVITY NHRS HS	\$4,298.70	\$6,392.78	\$5,202.52	\$6,171.87	\$969.35	18.63%



Account	Object Description	FY 2022		FY 23		FY 24 PROPOSED	\$ CHG	% CHG
		FY 21 ACTUAL	APPROVED	APPROVED				
10.1400.000.330.2	MS AFTER SCHOOL - DISTRICT	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
10.1400.000.610.2	ATHLETIC SUPPLIES MS	\$9,624.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1400.000.610.3	ACTIVITY SUPPLIES HS	\$2,807.83	\$4,000.00	\$4,000.00	\$4,000.00	\$6,000.00	\$2,000.00	50.00%
10.1400.000.730.3	ACTIVITY EQUIPMENT HS	\$43.99	\$2,175.00	\$2,175.00	\$2,175.00	\$0.00	-\$2,175.00	-100%
10.1400.020.810.2	ACTIVITY DUES & FEES MS	\$100.00	\$1,500.00	\$500.00	\$500.00	\$750.00	\$250.00	50.00%
10.1400.000.810.3	ACTIVITY DUES & FEES HS	\$490.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.1400.020.110.2	COACHES SALARY - MS	\$10,877.50	\$12,000.00	\$12,000.00	\$12,000.00	\$13,500.00	\$1,500.00	12.50%
10.1400.020.110.3	COACHES SALARY - HS	\$75,050.00	\$83,420.00	\$83,420.00	\$83,420.00	\$83,240.00	-\$180.00	-0.22%
10.1400.020.113.2	ATHLETIC DIRECTOR - MS	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.1400.020.113.3	ATHLETIC DIRECTOR SALARY HS	\$47,640.51	\$48,224.73	\$47,640.57	\$47,640.57	\$50,913.24	\$3,272.67	6.87%
10.1400.020.211.2	HEALTH INSURANCE	\$0.00	\$8,265.98	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1400.020.211.3	HEALTH INSURANCE	\$12,818.28	\$13,036.43	\$14,030.94	\$14,881.81	\$14,881.81	\$850.87	6.06%
10.1400.020.212.3	DENTAL INSURANCE	\$1,182.66	\$0.00	\$1,164.83	\$1,203.03	\$1,203.03	\$38.20	3.28%
10.1400.020.213.3	LIFE INSURANCE	\$56.17	\$56.08	\$56.08	\$56.08	\$57.05	\$0.97	1.73%
10.1400.020.214.3	LONG TERM DISABILITY	\$104.75	\$147.88	\$104.81	\$112.01	\$112.01	\$7.20	6.87%
10.1400.020.220.2	ATHLETIC FICA - MS	\$1,050.01	\$1,032.00	\$0.00	\$1,032.75	\$1,032.75	\$1,032.75	#DIV/0!
10.1400.020.220.3	ATHLETIC FICA HS	\$9,047.16	\$10,422.37	\$3,644.51	\$10,262.72	\$10,262.72	\$6,618.21	181.59%
10.1400.020.230.2	ATHLETIC NHRS - MS	\$1,913.93	\$2,837.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1400.020.230.3	ATHLETIC NHRS HS	\$12,280.31	\$22,574.19	\$10,014.05	\$9,999.36	\$9,999.36	-\$14.69	-0.15%
10.1400.020.330.2	ATHLETICS REFEREES & TRAINER -MS	\$1,496.00	\$6,500.00	\$8,000.00	\$8,000.00	\$6,000.00	-\$2,000.00	-25.00%
10.1400.020.330.3	ATHLETIC REFEREES & TRAINER HS	\$10,996.00	\$27,652.00	\$57,652.00	\$40,392.00	\$40,392.00	-\$17,260.00	-29.94%
10.1400.020.610.2	ATHLETIC SUPPLIES - MS	\$2,132.00	\$4,000.00	\$6,000.00	\$5,000.00	\$5,000.00	-\$1,000.00	-16.67%
10.1400.020.610.3	ATHLETICS SUPPLIES - HS	\$30,944.64	\$14,600.00	\$14,600.00	\$19,615.50	\$19,615.50	\$5,015.50	34.35%
10.1400.020.730.3	ATHLETICS EQUIPMENT - HS	\$7,705.04	\$8,215.00	\$8,215.00	\$3,000.00	\$3,000.00	-\$5,215.00	-63.48%
10.1400.020.810.3	ATHLETICS DUES & FEES - HS	\$15,431.00	\$15,600.00	\$15,600.00	\$15,385.00	\$15,385.00	-\$215.00	-1.38%
10.1400.090.110.2	SUMMER SCHOOL SALARY MS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1400.090.110.3	SUMMER SCHOOL SALARY HS	\$6,370.00	\$15,000.00	\$15,000.00	\$7,500.00	\$7,500.00	-\$7,500.00	-50.00%
10.1400.090.111.3	SUMMER SCHOOL - PARA	\$493.56	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	#DIV/0!
10.1400.090.220.3	Summer School FICA - HS	\$524.54	\$1,150.00	\$0.00	\$612.00	\$612.00	\$612.00	#DIV/0!
10.1400.090.230.3	Summer School NHRS - HS	\$1,133.86	\$3,153.00	\$0.00	\$1,475.00	\$1,475.00	\$1,475.00	#DIV/0!
10.2120.000.110.1	GUIDANCE SALARY ES	\$184,715.49	\$189,083.08	\$199,734.89	\$209,916.30	\$209,916.30	\$10,181.41	5.10%
10.2120.000.110.2	GUIDANCE SALARY MS	\$57,565.94	\$61,677.00	\$58,378.00	\$65,358.00	\$65,358.00	\$6,980.00	11.96%
10.2120.000.110.3	GUIDANCE SALARY HS	\$206,662.02	\$218,251.00	\$238,524.00	\$252,938.00	\$252,938.00	\$14,414.00	6.4%
10.2120.000.111.3	GUIDANCE SECY SALARY HS	\$43,918.30	\$45,118.88	\$46,538.72	\$47,038.72	\$47,038.72	\$500.00	1.07%
10.2120.000.113.0	TRUANT OFFICER/HOMELESS - DISTRICT	\$28,303.29	\$29,152.39	\$28,325.00	\$28,891.50	\$28,891.50	\$566.50	2.00%
10.2120.000.211.0	GUIDANCE HEALTH INSURANCE	\$10,972.50	\$11,159.06	\$12,010.35	\$12,671.05	\$12,671.05	\$660.70	5.50%
10.2120.000.211.1	GUIDANCE HEALTH INSURANCE ES	\$16,255.54	\$16,531.96	\$17,793.08	\$18,550.42	\$18,550.42	\$757.34	4.26%
10.2120.000.211.3	GUIDANCE HEALTH INSURANCE HS	\$42,264.23	\$47,116.05	\$41,813.77	\$25,043.96	\$25,043.96	-\$16,769.81	-40.11%
10.2120.000.212.0	GUIDANCE DENTAL INSURANCE	\$1,012.37	\$1,012.26	\$1,027.44	\$1,012.26	\$1,012.26	-\$15.18	-1.48%
10.2120.000.212.1	GUIDANCE DENTAL INSURANCE ES	\$2,260.68	\$2,260.68	\$2,226.36	\$2,260.68	\$2,260.68	\$34.32	1.54%
10.2120.000.212.2	GUIDANCE DENTAL INSURANCE MS	\$1,518.39	\$2,024.52	\$0.00	\$0.00	\$0.00	\$0.00	
10.2120.000.212.3	GUIDANCE DENTAL INSURANCE HS	\$4,593.54	\$4,821.84	\$4,749.12	\$3,710.52	\$3,710.52	-\$1,038.60	-21.87%
10.2120.000.213.0	GUIDANCE LIFE INSURANCE	\$48.11	\$48.00	\$48.00	\$48.00	\$48.00	\$0.00	0.00%
10.2120.000.213.1	GUIDANCE LIFE INSURANCE ES	\$288.00	\$288.00	\$288.00	\$288.00	\$288.00	\$0.00	0.00%
10.2120.000.213.2	GUIDANCE LIFE INSURANCE MS	\$72.14	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2120.000.213.3	GUIDANCE LIFE INSURANCE HS	\$345.60	\$345.60	\$345.60	\$345.60	\$345.60	\$0.00	0.00%
10.2120.000.214.0	LONG TERM DISABILITY	\$62.38	\$64.14	\$61.71	\$63.56	\$63.56	\$1.85	3.00%
10.2120.000.214.1	LONG TERM DISABILITY	\$379.10	\$415.98	\$438.00	\$449.50	\$449.50	\$11.50	2.63%
10.2120.000.214.2	LONG TERM DISABILITY	\$118.31	\$135.69	\$128.43	\$137.63	\$137.63	\$9.20	7.16%
10.2120.000.214.3	GUIDANCE HS LTD	\$503.22	\$579.40	\$627.15	\$641.48	\$641.48	\$14.33	2.28%
10.2120.000.220.0	GUIDANCE FICA DISTRICT	\$2,029.62	\$2,230.16	\$4,333.73	\$2,210.20	\$2,210.20	-\$2,123.53	-49.00%
10.2120.000.220.1	GUIDANCE FICA ES	\$13,925.80	\$14,464.85	\$15,279.72	\$16,058.60	\$16,058.60	\$778.88	5.10%
10.2120.000.220.2	GUIDANCE FICA MS	\$4,403.72	\$4,718.29	\$4,465.92	\$4,999.89	\$4,999.89	\$533.97	11.96%
10.2120.000.220.3	GUIDANCE FICA HS	\$18,410.72	\$20,147.80	\$21,807.30	\$22,948.25	\$22,948.25	\$1,140.95	5.23%
10.2120.000.230.0	GUIDANCE NH RETIREMENT DISTRICT	\$5,067.64	\$6,127.83	\$3,943.83	\$5,674.29	\$5,674.29	\$1,730.46	43.88%
10.2120.000.230.1	GUIDANCE NH RETIREMENT ES	\$31,308.47	\$37,853.47	\$41,984.29	\$41,227.55	\$41,227.55	-\$756.74	-1.80%
10.2120.000.230.2	GUIDANCE NH RETIREMENT MS	\$9,579.18	\$11,913.51	\$12,271.06	\$12,836.31	\$12,836.31	\$565.25	4.61%
10.2120.000.230.3	GUIDANCE NH RETIREMENT HS	\$40,143.98	\$50,328.28	\$56,681.10	\$56,041.36	\$56,041.36	-\$639.74	-1.13%
10.2120.000.330.1	GUIDANCE PROF SERVICES ES	\$0.00	\$2,650.00	\$0.00	\$0.00	\$0.00	\$0.00	
10.2120.000.330.2	GUIDANCE PROF SERVICES MS	\$432.83	\$1,000.00	\$1,000.00	\$500.00	\$500.00	-\$500.00	-50.00%
10.2120.000.330.3	GUIDANCE PROF SERVICES HS	\$12,662.86	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
10.2120.000.580.0	HOMELESS / TRUANCY TRAVEL - DISTRICT	\$22,260.54	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
10.2120.000.580.3	GUIDANCE TRAVEL HS	\$0.00	\$2,400.00	\$2,400.00	\$1,000.00	\$1,000.00	-\$1,400.00	-58.33%
10.2120.000.610.0	HOMELESS SUPPLIES - DISTRICT	\$0.00	\$1,000.00	\$1,000.00	\$250.00	\$250.00	-\$750.00	-75.00%
10.2120.000.610.1	GUIDANCE SUPPLIES ES	\$1,830.11	\$2,200.00	\$2,200.00	\$2,000.00	\$2,000.00	-\$200.00	-9.09%
10.2120.000.610.2	GUIDANCE SUPPLIES MS	\$376.62	\$500.00	\$1,000.00	\$500.00	\$500.00	-\$500.00	-50.00%



Account	Object Description	FY 21 ACTUAL	FY 2022 APPROVED	FY 23 APPROVED	FY 24 PROPOSED	\$ CHG	% CHG
10.2120.000.610.3	GUIDANCE SUPPLIES HS	\$2,215.68	\$2,750.00	\$2,750.00	\$2,750.00	\$0.00	0.00%
10.2120.000.640.3	GUIDANCE BOOKS HS	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2120.000.730.3	GUIDANCE EQUIPMENT HS	\$0.00	\$3,000.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
10.2120.000.810.1	GUIDANCE DUES & FEES	\$398.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
10.2120.001.330.0	GUIDANCE - SRO SERVICES - DISTRICT	\$79,578.77	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.2130.000.110.0	NURSE SALARY DISTRICT	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
10.2130.000.110.1	NURSE SALARY ES	\$70,273.51	\$73,951.00	\$73,951.00	\$77,939.00	\$3,988.00	5.39%
10.2130.000.110.2	NURSE SALARY MS	\$56,225.00	\$59,215.00	\$60,992.00	\$65,359.00	\$4,367.00	7.16%
10.2130.000.110.3	NURSE SALARY HS	\$82,324.00	\$83,951.00	\$82,951.00	\$86,939.00	\$3,988.00	4.81%
10.2130.000.113.1	NURSING ASST NURSE SALARIES ES	\$13,303.14	\$13,593.60	\$13,862.40	\$15,444.00	-\$12,318.40	-88.86%
10.2130.000.211.1	NURSE HEALTH INS ES	\$25,025.34	\$25,265.98	\$8,896.54	\$9,275.21	\$378.67	4.26%
10.2130.000.211.2	NURSE HEALTH INS MS	\$19,100.21	\$16,531.96	\$24,020.69	\$25,043.96	\$1,023.27	4.26%
10.2130.000.212.1	NURSE DENTAL INS ES	\$574.68	\$574.68	\$565.92	\$574.68	\$8.76	1.55%
10.2130.000.212.2	NURSE DENTAL INSURANCE MS	\$2,024.52	\$2,024.52	\$1,994.16	\$2,024.52	\$30.36	1.52%
10.2130.000.212.3	NURSE DENTAL INSURANCE HS	\$2,024.52	\$2,024.52	\$1,994.16	\$2,024.52	\$30.36	1.52%
10.2130.000.213.0	NURSE LIFE INSURANCE DISTRICT	\$0.00	\$0.00	\$96.00	\$0.00	-\$96.00	-100.00%
10.2130.000.213.1	NURSE LIFE INSURANCE ES	\$96.00	\$96.00	\$96.00	\$153.60	\$57.60	60.00%
10.2130.000.213.2	NURSE LIFE INSURANCE MS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2130.000.213.3	NURSE LIFE INSURANCE HS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2130.000.214.0	LONG TERM DISABILITY	\$0.00	\$0.00	\$3.96	\$0.00	-\$3.96	-100.00%
10.2130.000.214.1	LONG TERM DISABILITY	\$154.45	\$162.69	\$162.69	\$171.47	\$8.78	5.40%
10.2130.000.214.2	LONG TERM DISABILITY	\$123.75	\$130.27	\$134.18	\$143.79	\$9.61	7.16%
10.2130.000.214.3	LONG TERM DISABILITY	\$159.12	\$184.69	\$182.49	\$191.27	\$8.78	4.81%
10.2130.000.220.0	NURSE FICA DISTRICT	\$137.70	\$137.70	\$137.70	\$137.70	\$0.00	0.00%
10.2130.000.220.1	NURSE FICA ES	\$5,621.08	\$6,697.16	\$6,717.72	\$5,962.34	-\$755.38	-11.24%
10.2130.000.220.2	NURSE FICA MS	\$4,052.94	\$4,529.95	\$4,665.88	\$4,999.97	\$334.09	7.16%
10.2130.000.220.3	NURSE FICA HS	\$6,297.75	\$6,422.25	\$6,345.75	\$6,650.84	\$305.09	4.81%
10.2130.000.230.0	NURSE NH RETIREMENT DISTRICT	\$320.40	\$378.36	\$378.36	\$353.52	-\$24.84	-6.57%
10.2130.000.230.1	NURSE NH RETIREMENT ES	\$12,508.77	\$15,544.50	\$15,544.50	\$15,307.22	-\$237.28	-1.53%
10.2130.000.230.2	NURSE NH RETIREMENT MS	\$10,030.10	\$12,446.99	\$12,820.52	\$12,836.51	\$15.99	0.12%
10.2130.000.230.3	NURSE NH RETIREMENT HS	\$13,051.74	\$15,754.70	\$17,436.30	\$17,074.82	-\$361.48	-2.07%
10.2130.000.330.2	NURSE PROF SERVICES MS	\$437.50	\$462.50	\$462.50	\$500.00	\$37.50	8.11%
10.2130.000.330.3	NURSE PROF SERVICES HS	\$437.50	\$937.50	\$937.50	\$937.50	\$0.00	0.00%
10.2130.000.610.1	NURSE SUPPLIES ES	\$4,249.37	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
10.2130.000.610.2	NURSE SUPPLIES MS	\$927.42	\$1,000.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.2130.000.610.3	NURSE SUPPLIES HS	\$1,748.04	\$3,300.00	\$2,578.00	\$2,578.00	\$0.00	0.00%
10.2130.000.730.1	NURSE EQUIPMENT - ES	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.00%
10.2130.000.730.3	NURSE EQUIPMENT - HS	\$419.92	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.2140.000.113.1	PSYCH SALARY ES	\$69,496.54	\$73,495.00	\$61,800.00	\$63,036.00	\$1,236.00	2.00%
10.2140.000.113.2	PSYCH SALARY MS	\$33,475.00	\$34,479.25	\$40,427.50	\$41,236.05	\$808.55	2.00%
10.2140.000.113.3	PSYCH SALARY HS	\$33,475.00	\$34,479.25	\$40,427.50	\$41,236.05	\$808.55	2.00%
10.2140.000.211.1	PSYCH HEALTH INSURANCE ES	\$0.00	\$0.00	\$24,020.69	\$25,342.10	\$1,321.41	5.50%
10.2140.000.211.2	PSYCH HEALTH INSURANCE MS	\$11,211.33	\$11,159.06	\$12,010.35	\$12,671.05	\$660.70	5.50%
10.2140.000.211.3	PSYCH HEALTH INSURANCE HS	\$10,733.45	\$11,159.06	\$12,010.35	\$12,671.05	\$660.70	5.50%
10.2140.000.212.1	PSYCH DENTAL INSURANCE ES	\$1,018.71	\$1,111.32	\$1,994.16	\$2,024.52	\$30.36	1.52%
10.2140.000.212.2	PSYCH DENTAL INSURANCE MS	\$1,034.40	\$1,012.26	\$997.08	\$1,012.26	\$15.18	1.52%
10.2140.000.212.3	PSYCH DENTAL INSURANCE HS	\$990.12	\$1,012.26	\$997.08	\$1,012.26	\$15.18	1.52%
10.2140.000.213.1	PSYCH LIFE INSURANCE ES	\$88.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2140.000.213.2	PSYCH LIFE INSURANCE MS	\$49.14	\$48.00	\$48.00	\$48.00	\$0.00	0.00%
10.2140.000.213.3	PSYCH LIFE INSURANCE HS	\$46.86	\$48.00	\$48.00	\$48.00	\$0.00	0.00%
10.2140.000.214.1	LONG TERM DISABILITY	\$142.87	\$150.69	\$134.64	\$138.68	\$4.04	3.00%
10.2140.000.214.2	LONG TERM DISABILITY	\$78.43	\$75.85	\$88.08	\$90.72	\$2.64	3.00%
10.2140.000.214.3	PSYCH HS LTD	\$73.59	\$75.85	\$88.08	\$90.72	\$2.64	3.00%
10.2140.000.220.1	PSYCH FICA ES	\$5,316.48	\$5,239.87	\$4,727.70	\$4,822.25	\$94.55	2.00%
10.2140.000.220.2	PSYCH FICA MS	\$2,362.08	\$2,637.66	\$3,092.71	\$3,154.56	\$61.85	2.00%
10.2140.000.220.3	PSYCH FICA HS	\$2,361.95	\$2,637.66	\$3,092.71	\$3,154.56	\$61.85	2.00%
10.2140.000.230.1	PSYCH NH RETIREMENT ES	\$11,554.61	\$14,397.65	\$12,990.36	\$12,380.27	-\$610.09	-4.70%
10.2140.000.230.2	PSYCH NH RETIREMENT MS	\$5,973.47	\$7,247.54	\$8,497.86	\$8,098.76	-\$399.10	-4.70%
10.2140.000.230.3	PSYCH NH RETIREMENT HS	\$5,973.35	\$7,247.54	\$8,497.86	\$8,098.76	-\$399.10	-4.70%
10.2140.000.330.3	PSYCH PROF SERVICES HS	\$46,537.00	\$68,000.00	\$70,000.00	\$68,400.00	-\$1,600.00	-2.29%
10.2140.000.610.1	PSYCH SUPPLIES ES	\$450.06	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2140.000.610.2	PSYCH SUPPLIES MS	\$319.06	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2140.000.610.3	PSYCH SUPPLIES HS	\$56.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2150.000.113.1	SPEECH SALARY ES	\$201,299.83	\$208,520.52	\$244,577.91	\$240,948.01	-\$3,629.90	-1.48%
10.2150.000.113.2	SPEECH SALARY MS	\$81,059.97	\$83,491.77	\$84,744.15	\$85,180.20	\$436.05	0.51%
10.2150.000.211.1	SPEECH HEALTH INSURANCE ES	\$67,324.68	\$69,434.16	\$59,606.85	\$46,929.70	-\$12,677.15	-21.27%



Account	Object Description	FY 2022		FY 23		\$ CHG	% CHG
		FY 21 ACTUAL	APPROVED	APPROVED	FY 24 PROPOSED		
10.2150.000.211.2	SPEECH HEALTH INSURANCE MS	\$21,944.78	\$22,318.11	\$24,020.69	\$25,342.10	\$1,321.41	5.50%
10.2150.000.212.1	SPEECH DENTAL INSURANCE ES	\$4,732.40	\$4,821.84	\$4,220.52	\$2,835.36	-\$1,385.16	-32.82%
10.2150.000.212.2	SPEECH DENTAL INSURANCE MS	\$2,024.52	\$2,024.52	\$1,994.16	\$2,024.52	\$30.36	1.52%
10.2150.000.213.1	SPEECH LIFE INSURANCE ES	\$307.20	\$307.20	\$364.80	\$364.80	\$0.00	0.00%
10.2150.000.213.2	SPEECH LIFE INSURANCE MS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2150.000.214.1	LONG TERM DISABILITY	\$442.84	\$458.76	\$532.95	\$530.08	-\$2.87	-0.54%
10.2150.000.214.2	LONG TERM DISABILITY	\$178.36	\$183.68	\$184.63	\$187.40	\$2.77	1.50%
10.2150.000.220.1	SPEECH FICA ES	\$14,531.56	\$15,951.82	\$18,709.97	\$18,432.53	-\$277.44	-1.48%
10.2150.000.220.2	SPEECH FICA MS	\$5,838.03	\$6,387.12	\$6,482.93	\$6,516.28	\$33.35	0.51%
10.2150.000.230.1	SPEECH NH RETIREMENT ES	\$24,417.00	\$29,633.73	\$32,098.78	\$28,179.31	-\$3,919.47	-12.21%
10.2150.000.230.2	SPEECH NH RETIREMENT MS	\$14,458.33	\$17,549.97	\$17,813.22	\$16,729.39	-\$1,083.83	-6.08%
10.2150.000.231.2	403B	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
10.2150.000.610.1	SPEECH SUPPLIES ES	\$536.36	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2150.000.610.2	SPEECH SUPPLIES MS	\$486.08	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2150.000.610.3	SPEECH SUPPLIES HS	\$479.28	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2160.000.113.1	OT & PT SALARY ES	\$111,824.84	\$139,497.98	\$146,509.50	\$144,159.69	-\$2,349.81	-1.60%
10.2160.000.113.3	OT & PT SALARY HS	\$77,316.72	\$79,428.52	\$81,811.38	\$83,447.61	\$1,636.23	2.00%
10.2160.000.211.1	OT & PT HEALTH INSURANCE ES	\$0.00	\$16,531.96	\$42,369.89	\$0.00	-\$42,369.89	-100.00%
10.2160.000.211.3	OT & PT HEALTH INS HS	\$8,127.77	\$8,265.98	\$8,896.54	\$9,385.94	\$489.40	5.50%
10.2160.000.212.1	OT & PT DENTAL INS ES	\$2,530.65	\$3,135.84	\$1,994.16	\$2,024.52	\$30.36	1.52%
10.2160.000.212.3	OT & PT DENTAL INS HS	\$574.68	\$574.68	\$565.92	\$574.68	\$8.76	1.55%
10.2160.000.213.1	OT & PT LIFE INS ES	\$171.82	\$192.00	\$192.00	\$192.00	\$0.00	0.00%
10.2160.000.213.3	OT & PT LIFE INS HS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2160.000.214.1	LONG TERM DISABILITY	\$204.08	\$304.88	\$319.49	\$317.16	-\$2.33	-0.73%
10.2160.000.214.3	OT & PT LONG TERM DISABILITY	\$169.76	\$174.74	\$179.99	\$183.58	\$3.59	1.99%
10.2160.000.220.1	OT & PT FICA ES	\$8,344.15	\$10,671.25	\$11,207.98	\$11,028.22	-\$179.76	-1.60%
10.2160.000.220.3	OT & PT FICA HS	\$5,806.09	\$6,076.28	\$6,258.57	\$6,383.74	\$125.17	2.00%
10.2160.000.230.1	OT & PT NH RETIREMENT ES	\$15,890.03	\$27,430.68	\$30,796.29	\$28,312.96	-\$2,483.33	-8.06%
10.2160.000.230.3	OT & PT NH RETIREMENT HS	\$13,762.35	\$16,695.88	\$17,196.75	\$16,389.11	-\$807.64	-4.70%
10.2160.000.330.0	OT & PT PROF SERV DISTRICT	\$29,906.71	\$40,000.00	\$40,000.00	\$35,000.00	-\$5,000.00	-12.50%
10.2160.000.610.1	OT & PT SUPPLIES ES	\$497.59	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2160.000.610.2	OT & PT SUPPLIES MS	\$482.90	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2160.000.610.3	OT & PT SUPPLIES HS	\$479.22	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2170.000.113.0	INTERPRETOR/TUTOR - SALARY	\$0.00	\$0.00	\$40,698.00	\$41,918.94	\$1,220.94	3.00%
10.2170.000.211.0	INTERPRETOR/TUTOR - HEALTH INSURANCE	\$0.00	\$0.00	\$17,793.08	\$18,771.88	\$978.80	5.50%
10.2170.000.212.0	INTERPRETOR/TUTOR - DENTAL	\$0.00	\$0.00	\$1,111.32	\$1,111.32	\$16.80	1.53%
10.2170.000.213.0	INTERPRETOR/TUTOR - LIFE	\$0.00	\$0.00	\$96.00	\$96.00	\$0.00	0.00%
10.2170.000.214.0	INTERPRETOR/TUTOR - LTD	\$0.00	\$0.00	\$89.54	\$92.22	\$2.68	2.99%
10.2170.000.220.0	INTERPRETOR/TUTOR - FICA	\$0.00	\$0.00	\$3,113.40	\$3,206.79	\$93.39	3.00%
10.2170.000.230.0	INTERPRETOR/TUTOR - NHRS	\$0.00	\$0.00	\$8,554.72	\$8,232.88	-\$321.84	-3.76%
10.2210.000.110.0	PROFESSIONAL DEVELOPMENT - SALARY	\$4,276.84	\$13,800.00	\$27,790.00	\$25,550.00	-\$2,240.00	-8.06%
10.2210.000.220.0	CURRICULUM FICA DISTRICT	\$318.86	\$1,210.00	\$2,125.93	\$1,954.58	-\$171.35	-8.06%
10.2210.000.230.0	CURRICULUM NHRS DISTRICT	\$745.79	\$3,321.00	\$5,841.45	\$5,018.02	-\$823.43	-14.10%
10.2210.000.240.0	TEACHER TUITION REIMBURSEMENT DISTRICT	\$35,544.00	\$49,500.00	\$49,500.00	\$49,500.00	\$0.00	0.00%
10.2210.000.241.0	SUPPORT STAFF TUITION REIMBURSEMENT DIST	\$1,920.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
10.2210.000.242.0	TRAINING DISTRICT	\$1,871.49	\$3,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2210.000.330.0	PROF DEV CONTRACTED SERV	\$43,756.63	\$39,200.00	\$27,200.00	\$26,000.00	-\$1,200.00	-4.41%
10.2210.000.580.0	PROF DEV TRAVEL DISTRICT	\$0.00	\$3,000.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.2210.000.610.0	PROF DEV SUPPLIES	\$14,941.73	\$9,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
10.2210.000.640.0	PROF DEV BOOKS	\$11,430.13	\$10,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
10.2210.000.810.0	PROF DEV MEMBERSHIPS	\$3,905.00	\$5,804.50	\$5,400.00	\$5,400.00	\$0.00	0.00%
10.2220.000.110.1	MEDIA LIBRARY SALARY ES	\$84,324.00	\$87,019.00	\$86,019.00	\$90,131.00	\$4,112.00	4.78%
10.2220.000.110.2	MEDIA LIBRARY SALARY MS	\$73,479.00	\$76,106.00	\$76,261.00	\$81,249.00	\$4,988.00	6.54%
10.2220.000.110.3	MEDIA LIBRARY SALARY HS	\$75,925.00	\$79,483.00	\$81,598.00	\$86,797.00	\$5,199.00	6.37%
10.2220.000.113.0	TECHNOLOGY SALARY DISTRICT	\$165,225.28	\$172,513.93	\$180,371.24	\$184,505.52	\$4,134.28	2.29%
10.2220.000.211.0	TECHNOLOGY HEALTH INS DISTRICT	\$43,889.56	\$44,636.22	\$48,041.38	\$50,684.20	\$2,642.82	5.50%
10.2220.000.211.2	MEDIA /LIBRARY HEALTH INS MS	\$16,255.46	\$16,531.96	\$17,793.08	\$18,551.03	\$757.95	4.26%
10.2220.000.212.0	TECHNOLOGY DENTAL INS DISTRICT	\$4,049.04	\$4,049.04	\$3,988.32	\$4,049.04	\$60.72	1.52%
10.2220.000.212.1	MEDIA /LIBRARY DENTAL INS ES	\$2,024.52	\$2,024.52	\$1,994.16	\$1,111.32	-\$882.84	-44.27%
10.2220.000.212.2	MEDIA /LIBRARY DENTAL INS MS	\$1,111.32	\$1,111.32	\$1,094.52	\$1,111.32	\$16.80	1.53%
10.2220.000.212.3	MEDIA /LIBRARY DENTAL INS HS	\$1,111.32	\$1,111.32	\$1,094.52	\$1,111.32	\$16.80	1.53%
10.2220.000.213.0	TECHNOLOGY LIFE INS DISTRICT	\$153.60	\$153.60	\$153.60	\$153.60	\$0.00	0.00%
10.2220.000.213.1	MEDIA /LIBRARY LIFE INS ES	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2220.000.213.2	MEDIA /LIBRARY LIFE INS MS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2220.000.213.3	MEDIA /LIBRARY LIFE INS HS	\$96.00	\$96.00	\$96.00	\$96.00	\$0.00	0.00%
10.2220.000.214.0	TECHNOLOGY LTD	\$363.25	\$379.53	\$381.50	\$405.91	\$24.41	6.40%



Account	Object Description	FY 21 ACTUAL	FY 2022 APPROVED	FY 23 APPROVED	FY 24 PROPOSED	\$ CHG	% CHG
10.2220.000.214.1	LONG TERM DISABILITY	\$165.64	\$191.44	\$189.24	\$198.29	\$9.05	4.78%
10.2220.000.214.2	LONG TERM DISABILITY	\$159.12	\$167.43	\$167.77	\$178.75	\$10.98	6.54%
10.2220.000.214.3	LONG TERM DISABILITY	\$147.17	\$174.86	\$179.52	\$190.95	\$11.43	6.37%
10.2220.000.220.0	TECHNOLOGY FICA DISTRICT	\$12,072.85	\$13,197.31	\$13,798.40	\$14,114.67	\$316.27	2.29%
10.2220.000.220.1	MEDIA /LIBRARY FICA ES	\$6,450.86	\$6,656.96	\$6,580.46	\$6,895.02	\$314.56	4.78%
10.2220.000.220.2	MEDIA /LIBRARY FICA MS	\$5,413.82	\$5,822.11	\$5,833.97	\$6,215.56	\$381.59	6.54%
10.2220.000.220.3	MEDIA /LIBRARY FICA HS	\$5,808.18	\$6,080.45	\$6,242.25	\$6,639.97	\$397.72	6.37%
10.2220.000.230.0	TECHNOLOGY NHRS	\$18,492.95	\$24,429.46	\$25,360.20	\$24,963.60	-\$396.60	-1.56%
10.2220.000.230.1	MEDIA /LIBRARY NH RETIRE ES	\$13,407.67	\$16,399.59	\$18,081.19	\$17,701.73	-\$379.46	-2.10%
10.2220.000.230.2	MEDIA /LIBRARY NH RETIRE MS	\$13,101.19	\$15,997.48	\$16,030.06	\$15,957.30	-\$72.76	-0.45%
10.2220.000.230.3	MEDIA /LIBRARY NH RETIRE HS	\$11,912.67	\$14,815.53	\$17,151.90	\$17,046.93	-\$104.97	-0.61%
10.2220.000.240.0	TECHNOLOGY TRAINING	\$0.00	\$1,500.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%
10.2220.000.336.0	TECHNOLOGY PROFESSIONAL SERVICES	\$22,636.33	\$23,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
10.2220.000.430.0	TECHNOLOGY REPAIRS	\$6,222.85	\$20,000.00	\$15,000.00	\$0.00	-\$15,000.00	-100.00%
10.2220.000.430.1	MEDIA /LIBRARY REPAIRS ES	\$334.55	\$500.00	\$500.00	\$450.00	-\$50.00	-10.00%
10.2220.000.430.2	MEDIA /LIBRARY REPAIRS MS	\$373.90	\$500.00	\$500.00	\$450.00	-\$50.00	-10.00%
10.2220.000.430.3	MEDIA /LIBRARY REPAIRS HS	\$0.00	\$1,700.00	\$1,700.00	\$450.00	-\$1,250.00	-73.53%
10.2220.000.531.1	TECHNOLOGY TELEPHONE DISTRICT	\$0.00	\$0.00	\$0.00	\$101,060.00	\$101,060.00	
10.2220.000.580.0	TECHNOLOGY TRAVEL	\$9,900.00	\$500.00	\$500.00	\$1,000.00	\$500.00	100.00%
10.2220.000.610.0	TECHNOLOGY SUPPLIES	\$9,811.13	\$10,000.00	\$15,000.00	\$0.00	-\$15,000.00	-100.00%
10.2220.000.610.1	MEDIA/LIBRARY SUPPLIES ES	\$1,261.90	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10.2220.000.610.2	MEDIA/LIBRARY SUPPLIES MS	\$519.56	\$1,000.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
10.2220.000.610.3	MEDIA/LIBRARY SUPPLIES HS	\$400.78	\$1,900.00	\$1,900.00	\$1,900.00	\$0.00	0.00%
10.2220.000.650.0	TECHNOLOGY SOFTWARE	\$153,789.85	\$161,000.00	\$192,000.00	\$250,000.00	\$58,000.00	30.21%
10.2220.000.640.1	MEDIA/LIBRARY BOOKS ES	\$9,853.97	\$9,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10.2220.000.640.2	MEDIA/LIBRARY BOOKS MS	\$6,859.50	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
10.2220.000.640.3	MEDIA/LIBRARY BOOKS HS	\$9,977.97	\$20,550.00	\$20,550.00	\$20,550.00	\$0.00	0.00%
10.2220.000.651.0	TECHNOLOGY COMPUTERS & OTHER EQMT	\$269,206.44	\$210,000.00	\$200,000.00	\$212,500.00	\$12,500.00	6.25%
10.2220.000.730.1	MEDIA/LIBRARY EQUIPMENT ES	\$3,856.00	\$5,000.00	\$5,000.00	\$2,000.00	-\$3,000.00	-60.00%
10.2220.000.730.2	MEDIA/LIBRARY EQUIPMENT MS	\$454.57	\$500.00	\$500.00	\$0.00	-\$500.00	-100.00%
10.2220.000.730.3	MEDIA/LIBRARY EQUIPMENT HS	\$2,702.81	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10.2220.000.810.0	TECHNOLOGY DUES & FEES	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
10.2220.000.810.3	DUES AND FEES - HS LIBRARY	\$0.00	\$400.00	\$400.00	\$0.00	-\$400.00	-100.00%
10.2310.000.113.0	SCHOOL BOARD STIPENDS	\$9,200.00	\$9,200.00	\$10,800.00	\$10,800.00	\$0.00	0.00%
10.2310.000.220.0	SCHOOL BOARD FICA	\$703.80	\$703.80	\$703.80	\$826.20	\$122.40	17.39%
10.2310.000.330.0	SCHOOL LEGAL FEES DISTRICT	\$13,585.26	\$75,000.00	\$75,000.00	\$65,000.00	-\$10,000.00	-13.33%
10.2310.000.331.0	CONSULTANTS	\$2,500.00	\$10,000.00	\$10,000.00	\$5,000.00	-\$5,000.00	-50.00%
10.2310.000.340.0	CHECKLIST & BALLOT CLERK DISTRICT	\$550.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2310.000.380.0	AUDIT FEES DISTRICT	\$15,508.76	\$23,000.00	\$24,000.00	\$22,500.00	-\$1,500.00	-6.25%
10.2310.000.550.0	PRINTING DISTRICT	\$2,324.26	\$3,300.00	\$3,300.00	\$3,500.00	\$200.00	6.06%
10.2310.000.810.0	DUES & FEES DISTRICT	\$7,628.68	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10.2310.000.890.0	SCHOOL BOARD MISC EXPENSES	\$9,013.55	\$7,500.00	\$7,500.00	\$8,000.00	\$500.00	6.67%
10.2320.000.250.0	UNEMPLOYMENT COMP DISTRICT	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
10.2320.000.260.0	WORKERS COMPENSATION DISTRICT	\$42,402.88	\$45,000.00	\$59,942.00	\$57,500.00	-\$2,442.00	-4.07%
10.2320.000.290.0	EMPLOYEE PHYSICALS & FINGERPRINTS	\$2,209.00	\$4,500.00	\$4,500.00	\$4,800.00	\$300.00	6.67%
10.2320.000.310.0	SAU 34 APPORTIONMENT	\$993,560.00	\$1,004,279.00	\$1,023,413.00	\$1,005,714.00	-\$17,699.00	-1.73%
10.2320.000.442.0	COPIER RENTAL AND SERVICE	\$30,920.83	\$45,000.00	\$43,154.52	\$47,500.00	\$4,345.48	10.07%
10.2320.000.540.0	ADVERTISING DISTRICT	\$4,056.94	\$10,000.00	\$10,000.00	\$8,000.00	-\$2,000.00	-20.00%
10.2410.000.110.3	LEAD TEACHERS - HS	\$12,600.00	\$12,600.00	\$12,600.00	\$12,600.00	\$0.00	0.00%
10.2410.000.111.1	OFFICE SALARY ES	\$86,365.83	\$90,583.66	\$94,066.45	\$88,822.11	-\$5,244.34	-5.58%
10.2410.000.111.2	OFFICE SALARY MS	\$60,797.31	\$60,525.33	\$65,031.86	\$76,351.16	\$11,319.30	17.41%
10.2410.000.111.3	OFFICE SALARY HS	\$76,106.72	\$78,426.78	\$80,800.62	\$80,800.62	\$0.00	0.00%
10.2410.000.113.1	PRINCIPAL SALARY ES	\$188,051.46	\$199,526.65	\$195,883.42	\$202,880.00	\$6,996.58	3.57%
10.2410.000.113.2	PRINCIPAL SALARY MS	\$180,704.22	\$186,125.35	\$188,318.48	\$193,026.44	\$4,707.96	2.50%
10.2410.000.113.3	PRINCIPAL SALARY HS	\$200,771.27	\$206,794.41	\$212,401.04	\$212,774.65	\$373.61	0.18%
10.2410.000.211.1	PRINCIPAL OFFICE HEALTH INS ES	\$24,383.31	\$24,797.94	\$50,710.31	\$44,113.98	-\$6,596.33	-13.01%
10.2410.000.211.2	PRINCIPAL OFFICE HEALTH INS MS	\$40,138.96	\$33,063.92	\$50,710.31	\$72,271.80	\$21,561.49	42.52%
10.2410.000.211.3	PRINCIPAL OFFICE HEALTH INS HS	\$82,089.91	\$83,486.29	\$89,855.15	\$94,798.18	\$4,943.03	5.50%
10.2410.000.212.1	PRINCIPAL OFFICE DENTAL INS ES	\$6,747.60	\$6,747.30	\$6,645.84	\$7,184.88	\$539.04	8.11%
10.2410.000.212.2	PRINCIPAL OFFICE DENTAL INS MS	\$2,895.72	\$2,260.68	\$3,654.60	\$4,821.84	\$1,167.24	31.94%
10.2410.000.212.3	PRINCIPAL OFFICE DENTAL INS HS	\$8,098.08	\$8,098.08	\$9,970.80	\$8,098.08	-\$1,872.72	-18.78%
10.2410.000.213.1	PRINCIPAL OFFICE LIFE INS ES	\$335.93	\$336.00	\$336.00	\$364.80	\$28.80	8.57%
10.2410.000.213.2	PRINCIPAL OFFICE LIFE INS MS	\$282.60	\$249.60	\$249.60	\$307.20	\$57.60	23.08%
10.2410.000.213.3	PRINCIPAL OFFICE LIFE INS HS	\$307.20	\$307.20	\$364.80	\$307.20	-\$57.60	-15.79%
10.2410.000.214.1	PRINCIPAL ES LTD	\$562.60	\$624.48	\$633.18	\$641.76	\$8.58	1.36%
10.2410.000.214.2	PRINCIPAL MS LTD	\$520.37	\$510.61	\$517.42	\$592.64	\$75.22	14.54%



Account	Object Description	FY 21 ACTUAL	FY 2022	FY 23	FY 24 PROPOSED	\$ CHG	% CHG
			APPROVED	APPROVED			
10.2410.000.214.3	PRINCIPAL OFFICE HS LTD	\$599.00	\$655.21	\$894.61	\$645.87	-\$248.74	-27.80%
10.2410.000.220.1	PRINCIPAL OFFICE FICA ES	\$20,646.63	\$21,715.03	\$22,158.89	\$22,315.20	\$156.31	0.71%
10.2410.000.220.2	PRINCIPAL OFFICE FICA MS	\$17,957.34	\$18,868.77	\$19,381.30	\$20,147.37	\$766.07	3.95%
10.2410.000.220.3	PRINCIPAL OFFICE FICA HS	\$20,850.94	\$22,783.33	\$23,317.35	\$23,422.42	\$105.07	0.45%
10.2410.000.230.1	PRINCIPAL OFFICE NH RETIRE ES	\$39,373.91	\$48,660.20	\$52,078.07	\$49,980.98	-\$2,097.09	-4.03%
10.2410.000.230.2	PRINCIPAL OFFICE NH RETIRE MS	\$38,880.07	\$45,586.78	\$46,303.63	\$49,955.31	\$3,651.68	7.89%
10.2410.000.230.3	PRINCIPAL OFFICE NH RETIRE HS	\$46,570.08	\$57,031.74	\$58,515.18	\$55,195.90	-\$3,319.28	-5.67%
10.2410.000.231.3	403B	\$0.00	\$0.00	\$0.00	\$2,420.00	\$2,420.00	
10.2410.000.330.1	PRINCIPAL OFFICE PROF SERVICES ES	\$0.00	\$700.00	\$700.00	\$0.00	-\$700.00	-100.00%
10.2410.000.430.1	PRINCIPAL OFFICE -REPAIRS & MAINTEN ES	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	
10.2410.000.534.1	PRINCIPAL OFFICE POSTAGE ES	\$3,309.56	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10.2410.000.534.2	PRINCIPAL OFFICE POSTAGE MS	\$3,038.99	\$3,000.00	\$4,000.00	\$3,000.00	-\$1,000.00	-25.00%
10.2410.000.534.3	PRINCIPAL OFFICE POSTAGE HS	\$3,139.80	\$5,000.00	\$5,000.00	\$0.00	-\$5,000.00	-100.00%
10.2410.000.550.1	PRINCIPAL OFFICE PRINTING ES	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.2410.000.550.2	PRINCIPAL OFFICE PRINTING MS	\$0.00	\$500.00	\$500.00	\$0.00	-\$500.00	-100.00%
10.2410.000.550.3	PRINCIPAL OFFICE PRINTING HS	\$1,378.00	\$5,600.00	\$5,600.00	\$0.00	-\$5,600.00	-100.00%
10.2410.000.580.1	PRINCIPAL OFFICE TRAVEL ES	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2410.000.580.2	PRINCIPAL OFFICE TRAVEL MS	\$0.00	\$500.00	\$500.00	\$250.00	-\$250.00	-50.00%
10.2410.000.580.3	PRINCIPAL OFFICE TRAVEL HS	\$222.05	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10.2410.000.610.1	PRINCIPAL OFFICE SUPPLIES ES	\$3,243.40	\$3,250.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
10.2410.000.610.2	PRINCIPAL OFFICE SUPPLIES MS	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00	
10.2410.000.610.3	PRINCIPAL OFFICE SUPPLIES HS	\$4,108.52	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
10.2410.000.730.3	PRINCIPAL OFFICE EQUIPMENT HS	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00%
10.2410.000.810.1	PRINCIPAL OFFICE DUES & FEES ES	\$3,310.00	\$3,000.00	\$3,000.00	\$2,000.00	-\$1,000.00	-33.33%
10.2410.000.810.2	PRINCIPAL OFFICE DUES & FEES MS	\$560.00	\$2,500.00	\$2,500.00	\$1,800.00	-\$700.00	-28.00%
10.2410.000.810.3	PRINCIPAL OFFICE DUES & FEES HS	\$2,344.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.2410.000.811.3	NEASSC HS REACCREDITATION	\$3,450.00	\$3,500.00	\$3,500.00	\$3,700.00	\$200.00	5.71%
10.2410.000.890.3	PRINCIPAL OFFICE GRADUATION HS	\$27,030.71	\$19,420.00	\$19,420.00	\$22,000.00	\$2,580.00	13.29%
10.2500.000.650.0	BUSINESS SOFTWARE	\$13,172.86	\$0.00	\$0.00	\$0.00	\$0.00	
10.2600.000.113.0	MAINTENANCE SALARY DISTRICT	\$166,596.54	\$171,662.10	\$165,949.92	\$175,950.18	\$10,000.26	6.03%
10.2600.000.211.0	MAINTENANCE HEALTH INS DISTRICT	\$38,200.24	\$38,850.07	\$50,710.31	\$53,499.92	\$2,789.61	5.50%
10.2600.000.212.0	MAINTENANCE DENTAL INS DISTRICT	\$3,135.84	\$3,135.84	\$3,654.60	\$3,710.52	\$55.92	1.53%
10.2600.000.213.0	MAINTENANCE LIFE INS DISTRICT	\$211.20	\$211.20	\$211.20	\$211.20	\$0.00	0.00%
10.2600.000.214.0	LTD MAINTENANCE	\$339.86	\$355.65	\$356.03	\$178.63	-\$177.40	-49.83%
10.2600.000.220.0	MAINTENANCE FICA DISTRICT	\$12,251.23	\$12,367.14	\$12,723.45	\$13,460.19	\$736.74	5.79%
10.2600.000.230.0	MAINTENANCE NH RETIRE DISTRICT	\$17,314.17	\$22,307.89	\$21,978.54	\$22,453.06	\$474.52	2.16%
10.2600.000.231.0	403B	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	#DIV/0!
10.2600.000.240.0	MAINTENANCE TRAINING DISTRICT	\$38.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
10.2600.000.330.0	PROFESSIONAL SERVICES	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
10.2600.000.411.0	MAINTENANCE WATER & SEWER DIST	\$50,898.31	\$54,000.00	\$54,000.00	\$54,000.00	\$0.00	0.00%
10.2600.000.421.0	MAINTENANCE DISPOSAL DIST	\$31,122.98	\$42,000.00	\$42,000.00	\$42,000.00	\$0.00	0.00%
10.2600.000.422.0	MAINTENANCE SNOWPLOWING DIST	\$69,226.00	\$80,000.00	\$80,000.00	\$0.00	-\$80,000.00	-100.00%
10.2600.000.423.0	MAINTENANCE CUSTODIAL SERV DIST	\$578,206.31	\$579,000.00	\$590,000.00	\$625,000.00	\$35,000.00	5.93%
10.2600.000.424.0	MAINTENANCE GROUNDS DISTRICT	\$67,160.25	\$68,000.00	\$70,000.00	\$167,500.00	\$97,500.00	139.29%
10.2600.000.430.0	MAINTENANCE REPAIRS DISTRICT	\$231,124.85	\$275,000.00	\$275,000.00	\$275,000.00	\$0.00	0.00%
10.2600.000.442.0	ENERGY LEASE PAYMENTS	\$177,736.26	\$177,969.00	\$180,066.26	\$182,028.76	\$1,962.50	1.09%
10.2600.000.520.0	MAINTENANCE PROP/LIAB INS DISTRICT	\$47,920.00	\$50,000.00	\$50,000.00	\$53,695.00	\$3,695.00	7.39%
10.2600.000.531.0	MAINTENANCE TELEPHONE DISTRICT	\$71,802.29	\$101,060.00	\$101,060.00	\$0.00	-\$101,060.00	-100.00%
10.2600.000.610.0	MAINTENANCE SUPPLIES DISTRICT	\$70,328.50	\$60,000.00	\$62,000.00	\$62,000.00	\$0.00	0.00%
10.2600.000.622.0	MAINTENANCE ELECTRICITY DISTRICT	\$190,354.44	\$240,000.00	\$240,000.00	\$267,736.00	\$27,736.00	11.56%
10.2600.000.623.0	MAINTENANCE PROPANE DISTRICT	\$109,986.94	\$145,000.00	\$145,000.00	\$145,000.00	\$0.00	0.00%
10.2600.000.626.0	MAINTENANCE VEHICLE DISTRICT	\$3,177.51	\$8,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
10.2600.000.730.0	MAINTENANCE EQUIPMENT DISTRICT	\$25,925.28	\$14,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
10.2600.000.732.0	PLAYGROUND MATCHING FUNDS	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.050.423.3	MAINTENANCE ALT SCHOOL CUSTODIAL	\$1,445.11	\$17,850.00	\$18,207.00	\$18,753.00	\$546.00	3.00%
10.2600.050.430.3	MAINTENANCE ALT SCHOOL REPAIRS	\$2,419.26	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
10.2600.050.441.3	MAINTENANCE ALT SCHOOL RENT	\$28,900.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
10.2600.050.610.3	MAINTENANCE ALT SCHOOL SUPPLIES	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.2600.050.622.3	MAINTENANCE ALT SCHOOL ELECTRICITY	\$4,059.45	\$6,500.00	\$6,500.00	\$6,000.00	-\$500.00	-7.69%
10.2600.050.623.3	MAINTENANCE ALT SCHOOL PROPANE	\$5,790.00	\$15,000.00	\$15,000.00	\$12,500.00	-\$2,500.00	-16.67%
10.2721.000.510.0	TRANS TO FROM SCHOOL	\$532,017.64	\$580,000.00	\$590,554.27	\$614,176.00	\$23,621.73	4.00%
10.2722.000.510.0	TRANS SPED TO FROM SCHOOL	\$219,826.92	\$177,974.45	\$187,630.53	\$188,300.00	\$669.47	0.35%
10.2722.000.510.1	TRANS SPED TO FROM SCHOOL - ES	\$2,784.25	\$90,000.00	\$90,000.00	\$0.00	-\$90,000.00	-100.00%
10.2722.000.510.2	TRANS SPED TO FROM SCHOOL - MS	\$0.00	\$0.00	\$0.00	\$52,000.00	\$52,000.00	
10.2722.000.510.3	TRANS SPED TO FROM SCHOOL HS	\$845.52	\$64,000.00	\$64,000.00	\$206,400.00	\$142,400.00	222.50%
10.2723.000.510.3	TRANS VOCATIONAL EDUCATION HS	\$60,412.20	\$63,000.00	\$63,000.00	\$72,686.00	\$9,686.00	15.37%

Account	Object Description	FY 2022		FY 23		\$ CHG	% CHG
		FY 21 ACTUAL	APPROVED	APPROVED	FY 24 PROPOSED		
10.2724.000.510.2	TRANS ATHLETICS - MS	\$1,399.71	\$8,500.00	\$10,000.00	\$8,500.00	-\$1,500.00	-15.00%
10.2724.000.510.3	TRANS ATHLETICS HS	\$19,364.04	\$46,830.00	\$46,830.00	\$44,622.00	-\$2,208.00	-4.71%
10.2725.000.510.1	TRANS FIELD TRIPS ES	\$930.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10.2725.000.510.2	TRANS FIELD TRIPS MS	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
10.2725.000.510.3	TRANS FIELD TRIPS HS	\$4,010.00	\$13,629.00	\$9,785.00	\$7,000.00	-\$2,785.00	-28.46%
10.2725.090.510.0	SUMMER PROGRAM ESY TRANSPORTATION	\$0.00	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00	0.00%
10.5110.000.910.0	NEW DEBT SERVICE PRINCIPAL	\$735,000.00	\$735,000.00	\$735,000.00	\$0.00	-\$735,000.00	-100.00%
10.5120.000.830.0	NEW DEBT SERVICE INTEREST	\$91,875.00	\$55,125.00	\$18,375.00	\$0.00	-\$18,375.00	-100.00%
10.5221.000.930.0	TRANSFER TO FOOD SERVICE FUND	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
10.5250.000.000.0	TRANSFER TO TRUST FUND- Maint.	\$0.00	\$10,000.00	\$150,000.00	\$150,000.00	\$0.00	0.00%
10.5250.000.610.0	TRANSFER TO TRUST FUND - TECHNOLOGY	\$25,000.00	\$10,000.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10.5250.000.930.0	TRANSFER TO TRUST FUND- SPED	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
10.5250.000.930.1	TRANSFER TO TRUST - MAINT - PAVING	\$25,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%
10.5250.000.930.2	TRANSFER TO TRUST - MAINT - HVAC	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	0.00%
		<b>\$22,850,758.09</b>	<b>\$24,774,897.60</b>	<b>\$25,281,950.68</b>	<b>\$25,280,160.21</b>	<b>-\$1,790.47</b>	<b>-0.01%</b>



**Historical Record of School Resource Officer Implementation and Funding**

<b>Warrant Year (On the Ballot in March)</b>	<b>Separate Warrant Article or Budget Line Item</b>	<b>School District Fiscal Year</b>	<b>Budgeted Amount</b>	<b>Notes</b>
		1999-20		An Officer was hired by HPD for the specific purpose of serving as the SRO in October 1999.  Included in the HPD Budget
		2000-01		Included in the HPD Budget
		2001-02		Included in the HPD Budget
		2002-03		Included in the HPD Budget
		2003-04		Included in the HPD Budget
		2004-05		Included in the HPD Budget
		2005-06		Included in the HPD Budget
		2006-07		Included in the HPD Budget
March 2007	Separate Warrant Article for \$44,000.00  Article failed by a vote of 579 Yes, 590 No.	2007-08		An article was recommended by the H-D School Board 3-1-0 and placed on the ballot in March, 2007.  Minutes from the H-D 2007 Deliberative session state that the cost of the SRO was currently being paid by the Hillsborough Police Budget, and that Chief Brown asked the School Board to help out with this budget item beginning in FY08.
March 2008	Separate Warrant Article For \$46,000	2008-09		We cannot find a record of the voting results. DRA on-line record starts in 2013. It does not appear to be part of the FY2009 H-DSD Budget.

March 2009	Separate Warrant Article for \$46,000.00 Article Failed by a vote of 542 yes to 543 no.	2009-10		
March 2010	Separate Warrant Article for \$48,000.00 Article Passed by a vote of 692 Yes to 405 No.	2010-11	\$48,000.00	MOU between H-DSD and HPD signed 11/29/2010 stated:  "As approved by Hillsboro and Deering voters in March 2010, the Hillsboro-Deering School District shall reimburse the Hillsboro Police Department the expenses for salaries and benefits related to the staffing of a School Resource Officer for the school district at the following levels: for 2010-2011 \$48,000, for 2011-2012 \$49,000, and for 2012-2013 \$50,000. Payment will be made by the Hillsboro-Deering School District within 30 days of being invoiced by the Hillsboro Police Department.  The actual Warrant Article was only for the FY2011 amount of \$48,000
	H-DSD Budget line item	2011-12	\$49,000.00	
	H-DSD Budget line item	2012-13	\$50,000.00	
	H-DSD Budget line item	2013-14	\$50,000.00	
	H-DSD Budget line item	2014-15	\$50,000.00	
	H-DSD Budget line item	2015-16	\$50,000.00	
	H-DSD Budget line item	2016-17	\$50,000.00	
	H-DSD Budget line item	2017-18	\$67,000.00	A draft was made to the MOU which stated a scheduled payment for 2018-2019 of \$68,900. The draft was never finalized.

	H-DSD Budget line item	2018-19	\$68,9000.00	
	H-DSD Budget line item	2019-20	\$77,021.22	
	H-DSD Budget line item	2020-21	\$79,578.77	75% of the cost to employ the officer full time was used to calculate the budget. The figure was provided to the SAU by the police chief in December, 2019.
	N/A	2021-22	\$0.00	June, 2022 H-D School Board voted to reimburse the town of Hillsboro for up to \$90,000 for the cost of the SRO using the unexpended fund balance. The Town Administrator provided a cost breakdown totaling \$90,477.28 to the SAU on June 20, 2022. The district paid \$90,000
	N/A	2022-23	\$0.00	The SRO was not included in the FY23 H-DSD Budget. HPD estimate of 75% of total cost for the full time officer will be \$83,750.60.
March 2023		2023-2024		